

# ANALYSIS OF THE GOVERNOR'S BUDGET RECOMMENDATIONS

FY 2027



**FISCAL SERVICES DIVISION  
JANUARY 15, 2026**

The purpose of this document is to provide the General Assembly with an overview of the Governor's FY 2027 budget recommendations. The report provides an analysis of the Governor's recommendations for each of the appropriations subcommittees. The report also includes information on the economic outlook of the State, the Medical Assistance Program, federal funds, State School Aid, the public retirement systems, and collective bargaining.

If you need additional information regarding a department request or the Governor's recommendations, or have any other requests, refer to the Fiscal Services Division staff listing. The staff listing will indicate the appropriate analyst to contact.

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	<b>Page</b>
Document Notes .....	1
2026 Iowa Legislative Session Timetable .....	3
Fiscal Services Division Staff Listing .....	5
<b>Budget Overview</b>	
Overview of Governor's Budget .....	9
Comparison of All Appropriated Funds .....	26
<b>Overall Budget Issues</b>	
Revenue and Economic Outlook.....	27
Federal Funds .....	37
Medical Assistance (Medicaid).....	70
School Aid .....	78
Public Retirement Systems .....	84
Salaries and Collective Bargaining .....	87
<b>FY 2027 Governor's Recommendations by Subcommittee</b>	
Administration and Regulation .....	90
Agriculture and Natural Resources .....	121
Economic Development .....	134
Education .....	151
Health and Human Services .....	173
Justice System .....	186
Transportation, Infrastructure, and Capitals.....	213
Unassigned Standing Appropriations.....	235
<b>Appendices</b>	
A – Acronyms .....	243
B – Appropriations Tracking by Subcommittee .....	246
General Fund.....	247
Other Funds.....	265
C – Interim Committees.....	285
D – Fiscal Services Division Interim Publications .....	286
E – Other Fund Balance Sheets .....	287

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**When reviewing this document, please note the following:**

The Fiscal Services Division accessed information from the State Accounting System and from the Department of Management (DOM) to compile this document. The document reflects information received through January 14, 2026.

**Other items worth noting include:**

- Revenues and expenditures are estimated for FY 2026 and FY 2027. The General Fund revenue estimate, determined by the Revenue Estimating Conference on December 11, 2025, is used as the basis for determining the statutory expenditure limitation for FY 2027, along with any proposed legislative revenue changes.
- The Governor's FY 2027 recommendations are compared to the estimated FY 2026 appropriations.
- **Appendix A** provides common acronyms used in the appropriations tables.
- **Appendix B** is an appropriations tracking document showing General Fund and Other Funds appropriations and the Governor's recommendations by appropriations subcommittee.
- **Appendix C** provides a listing of Interim Committees held during the 2025 Interim.
- **Appendix D** provides a listing of publications by the Fiscal Services Division during the 2025 Interim.
- **Appendix E** provides Other Funds balance sheets for the following:
  - Environment First Fund (EFF)
  - Rebuild Iowa Infrastructure Fund (RIIF)
  - Skilled Worker and Job Creation Fund (SWJCF)
  - Sports Wagering Receipts Fund (SWRF) (Updated January 20, 2026)
  - Technology Reinvestment Fund (TRF)

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## 2026 Session Timetable

Fiscal Staff: Louie Hoehle

### Analysis of Governor's Budget

NOTE: This Session timetable is subject to change.

\*See [HCR 5](#), [SR 6](#), and [HR 5](#) (2025).

Available online at: [www.legis.iowa.gov/docs/publications/SESTT/current.pdf](http://www.legis.iowa.gov/docs/publications/SESTT/current.pdf)

<b>JANUARY 12</b>	First day of Session. (Iowa Code sec. <a href="#">2.1</a> )
<b>JANUARY 23</b> (Friday of 2nd week)	Final day for individual Senator and Representative requests for bill drafts to the Legislative Services Agency. ( <a href="#">Senate Rule 27</a> and <a href="#">House Rule 29</a> )
<b>FEBRUARY 20</b> (Friday of 6th week)**	Final day for Senate bills to be reported out of Senate committees and House bills out of House committees. ( <a href="#">Joint Rule 20</a> )
<b>FEBRUARY 23 – 27</b> (7th week)***	Senate considers only Senate bills and unfinished business. House considers only House bills and unfinished business. ( <a href="#">Joint Rule 20</a> )
<b>MARCH 2 – MARCH 13</b> (8th and 9th weeks)	Debate not limited by rule.
<b>MARCH 20</b> (Friday of 10th week)**	Final day for Senate bills to be reported out of House committees and House bills out of Senate committees. ( <a href="#">Joint Rule 20</a> )
<b>MARCH 23 – 27</b> (11th week)***	Senate considers only House bills and unfinished business. House considers only Senate bills and unfinished business. ( <a href="#">Joint Rule 20</a> )
<b>MARCH 30</b> (Beginning of 12th week)	Only the following bills are eligible for consideration: ( <a href="#">Joint Rule 20</a> ) <ul style="list-style-type: none"> <li>• Bills passed by both chambers</li> <li>• Appropriations bills</li> <li>• Ways and Means bills</li> <li>• Government Oversight bills</li> <li>• Legalizing acts</li> <li>• Administrative Rules Review Committee bills</li> <li>• Committee bills related to delayed or suspended administrative rules (Iowa Code sec. <a href="#">17A.8(9)</a>)</li> <li>• Bills co-sponsored by Majority and Minority Leaders of one chamber</li> <li>• Conference Committee reports</li> <li>• Companion bills sponsored by Senate and House Majority Leaders</li> <li>• Concurrent or simple resolutions</li> <li>• Joint resolutions nullifying administrative rules</li> <li>• Bills on the Veto Calendar (<a href="#">Joint Rule 23</a>)</li> <li>• Unfinished business</li> </ul>
<b>APRIL 6</b> (Beginning of 13th week)	House amendments need not be filed on the day preceding floor debate. ( <a href="#">House Rule 31.8</a> )
<b>APRIL 21</b>	100th calendar day of Session. (Per diem expenses end — Iowa Code sec. <a href="#">2.10(1)</a> )
<p><b>**The February 20 and March 20 committee deadlines do not apply to Appropriations bills, Ways and Means bills, Government Oversight bills, legalizing acts, Administrative Rules Review Committee bills, committee bills related to delayed or suspended administrative rules (Iowa Code sec. <a href="#">17A.8(9)</a>), bills co-sponsored by Majority and Minority Leaders of one chamber, Conference Committee reports, companion bills sponsored by the Majority Leaders of both chambers after consultation with the respective Minority Leaders, concurrent or simple resolutions, and joint resolutions nullifying administrative rules.</b></p> <p><b>***The week 7 and 11 limitations do not apply to concurrent and simple resolutions, which may be filed and considered at any time during Session.</b></p> <p>Updated by the Legislative Information Office: 07/09/2025</p>	

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## Analysis of Governor's Budget

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### Summary of the Governor's General Fund Budget Recommendations

The Governor's budget is based on the December 11, 2025, Revenue Estimating Conference (REC) estimates. The REC establishes estimates for net General Fund receipts, including transfers, for the fiscal year currently in progress and for the fiscal year that begins the following July 1. At the December meeting, the REC revised the estimate for FY 2026 and established the official estimate for FY 2027. The Governor's budget recommendations are summarized below.

#### FY 2026 Budget Recommendations

The Governor's FY 2026 General Fund budget includes total resources of \$10.982 billion (**Figure 1**). This includes the December REC estimate of \$8.158 billion (estimated growth rate of negative 8.8%), no revenue adjustments, a transfer totaling \$660.1 million from the Taxpayer Relief Fund (TPRF) per Iowa Code section [8.57E\(2\)\(b\)](#), a new TPRF transfer totaling \$296.2 million based on an estimated revenue reduction due to the One Big Beautiful Bill Act (OBBBA), and a reserve fund surplus carryforward from FY 2025 of \$1.868 billion. The Governor is recommending a supplemental General Fund appropriation of \$70.9 million in FY 2026 for Medical Assistance to offset an expected shortfall in FY 2026. The Medical Assistance appropriation provides funding for Medicaid, the Children's Health Insurance Program (CHIP), and State Supplementary Assistance (SSA). There is an estimated surplus of \$1.504 billion in the Governor's FY 2026 budget.

**Figure 1**

<b>Projected Condition of the General Fund</b>			
In Millions			
	Actual FY 2025	Estimated FY 2026	Gov Rec FY 2027
<b>Resources</b>			
Net Receipts (Dec 11, 2025, REC Est.)	\$ 8,942.2	\$ 8,157.5	\$ 8,498.5
Revenue Adjustments	0.0	0.0	0.0
<b>Subtotal</b>	<b>\$ 8,942.2</b>	<b>\$ 8,157.5</b>	<b>\$ 8,498.5</b>
Surplus Carryforward	1,885.7	1,868.2	1,464.3
Transfer from the Taxpayer Relief Fund (TPRF)	3.3	660.1	583.9
Transfer from the TPRF - OBBBA	0.0	296.2	0.0
<b>Total Available Resources</b>	<b>\$ 10,831.2</b>	<b>\$ 10,982.0</b>	<b>\$ 10,546.7</b>
<b>Expenditure Limitation</b> (Excludes Estimated FY 2027 TPRF Transfer)			<b>\$ 9,877.8</b>
<b>Appropriations and Expenditures</b>			
Appropriations	\$ 8,918.0	\$ 9,422.8	\$ 9,671.3
Adjustments to Standing Appropriations	52.7	- 2.4	0.0
Supplemental/Deappropriations	- 2.0	70.9	0.0
<b>Total Appropriations</b>	<b>\$ 8,968.7</b>	<b>\$ 9,491.3</b>	<b>\$ 9,671.3</b>
Reversions	- 20.0	- 13.6	- 5.0
<b>Net Appropriations</b>	<b>\$ 8,948.7</b>	<b>\$ 9,477.7</b>	<b>\$ 9,666.3</b>
<b>Ending Balance – Surplus</b>	<b>\$ 1,882.4</b>	<b>\$ 1,504.3</b>	<b>\$ 880.4</b>
Note: Totals may not sum due to rounding			

## FY 2027 Budget Recommendations

The Governor's FY 2027 budget includes total General Fund resources of \$10.547 billion (**Figure 1**). This includes the December REC estimate of \$8.499 billion (estimated growth rate of 4.2%), no revenue adjustments, a transfer totaling \$583.9 million from the TPRF per Iowa Code section [8.57E\(2\)\(b\)](#), and a \$1.464 billion surplus carryforward from FY 2026.

The FY 2027 expenditure limitation amount under the Governor's proposed budget is \$9.878 billion. The Governor is recommending General Fund appropriations totaling \$9.671 billion, which is \$206.5 million below the FY 2027 expenditure limitation. The Governor's FY 2027 General Fund appropriations total represents an increase of \$180.0 million (1.9%) compared to the Governor's revised FY 2026 recommendations which includes a FY 2026 General Fund supplemental for Medical Assistance totaling \$70.9 million. The Governor's FY 2027 budget results in an estimated surplus of \$880.4 million.

For FY 2027, \$583.9 million is estimated to be transferred from the TPRF to the General Fund. The transfer is not included in the FY 2027 expenditure limitation calculation. Pursuant to Iowa Code section [8.57E\(2\)\(b\)](#), beginning in FY 2025, a transfer from the TPRF to the General Fund may occur if the actual net revenue deposited in the General Fund in a fiscal year is less than the net appropriations from the General Fund. The transfer is 50.0% of the difference between the net appropriations and actual net revenue or, if less money than that total is available in the TPRF, the remaining balance.

### Governor's Revenue Adjustments

The Governor's budget does not include any General Fund revenue adjustments for FY 2026 or FY 2027.

### Governor's Recommendations: Cash Reserve Fund and Economic Emergency Fund

The State reserve funds are comprised of the Cash Reserve Fund (CRF) and the Economic Emergency Fund (EEF). The two funds receive moneys from the General Fund surplus and are to be used for emergency purposes. The balances in the reserve funds may also be used for cash flow purposes, enabling the General Fund to maintain a positive cash balance throughout the fiscal year. This reduces the need for the State to borrow funds within a fiscal year to maintain a positive cash balance.

The reserve funds are established in Iowa Code sections [8.55](#) and [8.56](#). These Iowa Code sections set maximum limits on the total amount that can accumulate in each of the funds. Together, the combined balances cannot exceed 10.0% of the State's adjusted revenue estimate for a given fiscal year.

The Governor's FY 2026 budget recommendation includes a combined reserve fund balance of \$849.2 million, which is the statutory maximum of 10.0%. The Governor's FY 2027 combined reserve fund balance is \$849.9 million, which is the maximum fund balance of 10.0% (**Figures 2 and 3**).

**Figure 2** shows appropriations of \$23.3 million in FY 2026 and \$21.2 million in FY 2027 from the EEF to fund disaster aid which is current law enacted in 2025 Iowa Acts, chapter [28](#), (Disaster Recovery Housing Assistance Act).

Figure 2

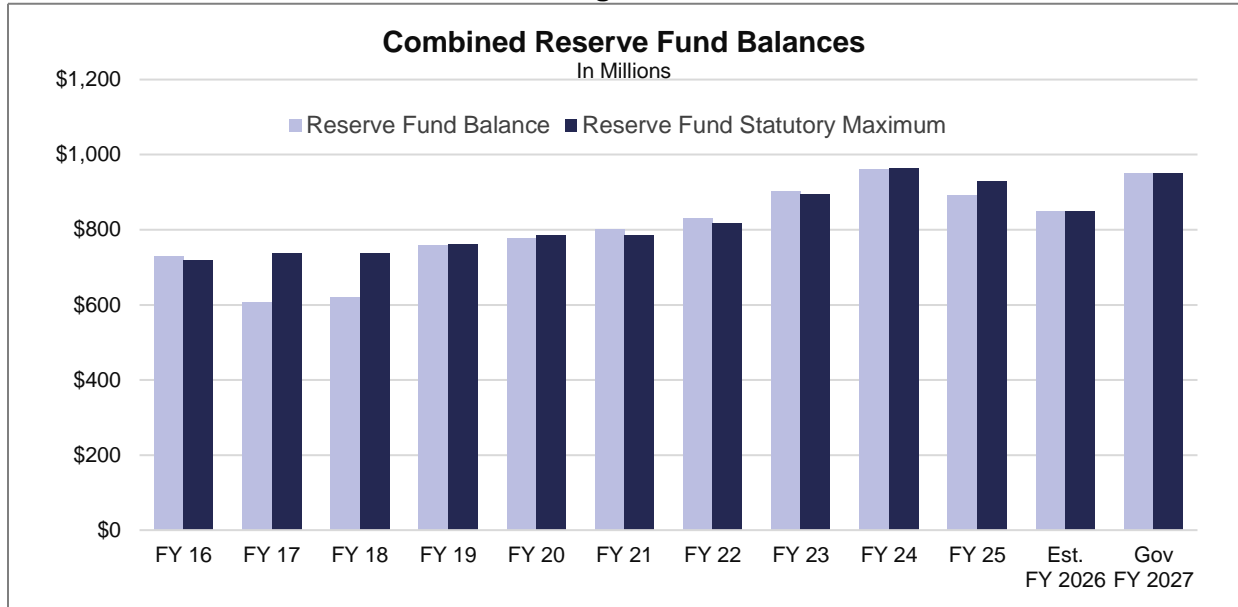
## State of Iowa Reserve Funds

In Millions

	Actual FY 2025	Estimated FY 2026	Gov Rec FY 2027
<b>Cash Reserve Fund</b>			
<b>Funds Available</b>			
Balance Brought Forward	\$ 721.4	\$ 697.4	\$ 636.9
Transfer from General Fund Surplus	2,053.4	1,882.4	1,504.3
<b>Total Funds Available</b>	<b>\$ 2,774.8</b>	<b>\$ 2,579.8</b>	<b>\$ 2,141.2</b>
Transfer to Economic Emergency Fund	- 2,077.4	- 1,942.9	- 1,503.8
<b>Balance</b>	<b>\$ 697.4</b>	<b>\$ 636.9</b>	<b>\$ 637.4</b>
<i>Maximum 7.5%</i>	\$ 697.4	\$ 636.9	\$ 637.4
<b>Economic Emergency Fund</b>			
<b>Funds Available</b>			
Balance Brought Forward	\$ 239.8	\$ 193.4	\$ 212.3
Excess from Cash Reserve Fund	2,077.4	1,942.9	1,503.8
Executive Council – Performance of Duty	- 61.2	- 10.7	- 18.1
Disaster Recovery	0.0	- 23.3	- 21.2
<b>Total Funds Available</b>	<b>\$ 2,256.0</b>	<b>\$ 2,102.4</b>	<b>\$ 1,676.8</b>
Excess Surplus	- 2,023.5	- 1,890.1	- 1,464.3
Performance of Duty (POD) Adjustment	- 25.5	0.0	0.0
POD Adj - Nuisance Property Remediation	- 2.0	0.0	0.0
POD Adj - Home Rehab Program	- 11.6	0.0	0.0
<b>Balance</b>	<b>\$ 193.4</b>	<b>\$ 212.3</b>	<b>\$ 212.5</b>
<i>Maximum 2.5%</i>	\$ 232.5	\$ 212.3	\$ 212.5
<b>Distribution of Excess Surplus</b>			
Transfer for School Aid	\$ 8.0	\$ 21.9	\$ 0.0
Transfer to General Fund	1,885.7	1,868.2	1,464.3
Transfer to Taxpayer Relief Fund	129.8	0.0	0.0
<b>Total</b>	<b>\$ 2,023.5</b>	<b>\$ 1,890.1</b>	<b>\$ 1,464.3</b>
<b>Combined Reserve Fund Balances</b>			
Cash Reserve Fund	\$ 697.4	\$ 636.9	\$ 637.4
Economic Emergency Fund	193.4	212.3	212.5
<b>Total</b>	<b>\$ 890.8</b>	<b>\$ 849.2</b>	<b>\$ 849.9</b>
<b>Statutory Maximum</b>			
Cash Reserve Fund	\$ 697.4	\$ 636.9	\$ 637.4
Economic Emergency Fund	232.5	212.3	212.5
<b>Total</b>	<b>\$ 929.9</b>	<b>\$ 849.2</b>	<b>\$ 849.9</b>

The maximum balance for each fund is recalculated annually and therefore will change from year to year. During budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. **Figure 3** compares the annual combined reserve fund balances to the statutory maximums since FY 2016.

**Figure 3**



### Taxpayer Relief Fund

Beginning with FY 2021, if actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the full amount of the difference is transferred to the TPRF. Prior to FY 2021, the amount that the TPRF could receive in a given fiscal year was limited to \$60.0 million, or the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year, whichever was less.

The estimated balances in the TPRF for FY 2026 and FY 2027 are \$3.199 billion and \$2.695 billion, respectively (**Figure 4**).

Transfers into and out of the TPRF are determined by the following factors:

- If the balances in the CRF and the EEF are at the statutory maximum, a limited portion of the remaining surplus is available for deposit into the TPRF. Beginning in FY 2021, if the actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the amount of the difference is transferred to the TPRF.
- Beginning in FY 2025, a transfer from the TPRF to the General Fund may occur if the actual net revenue deposited into the General Fund in a fiscal year is less than the net appropriations from the General Fund. The transfer is 50.0% of the difference between the net appropriations and actual net revenue or, if less money than that total is available in the TPRF, the remaining balance. This transfer is required under Iowa Code section [8.57E\(2\)\(b\)](#).
- *The Governor is recommending a new TPRF transfer to the General Fund in FY 2026 of \$296.2 million for an estimated revenue impact due to the OBBBA.*

**Figure 4**

<b>Taxpayer Relief Fund</b>			
In Millions			
	<u>Actual FY 2025</u>	<u>Estimated FY 2026</u>	<u>Gov Rec FY 2027</u>
<b>Funds Available</b>			
Balance Brought Forward	\$ 3,751.5	\$ 4,034.2	\$ 3,198.9
Transfer from General Fund Surplus	129.8	0.0	0.0
Interest	170.1	121.0	80.0
<b>Total Funds Available</b>	<u>\$ 4,051.4</u>	<u>\$ 4,155.2</u>	<u>\$ 3,278.9</u>
<b>Expenditures</b>			
Transfer for School Aid	\$ - 13.9	\$ 0.0	\$ 0.0
Transfer to the General Fund	-3.3	-660.1	-583.9
Transfer to the General Fund - OBBBA	0.0	-296.2	0.0
<b>Ending Balance</b>	<u>\$ 4,034.2</u>	<u>\$ 3,198.9</u>	<u>\$ 2,695.0</u>

Note: Totals may not sum due to rounding.

### State Tax Credit Claims

General Fund revenues are influenced by tax credits claimed against personal income, corporate income, and other taxes. The Department of Revenue updates the estimated tax credit claims data three times per year in conjunction with REC meetings. The Department publishes information on State tax credits in the [Tax Credits Contingent Liabilities Report](#). **Figure 5** summarizes actual tax credit amounts that were claimed against State taxes from FY 2023 through FY 2025.

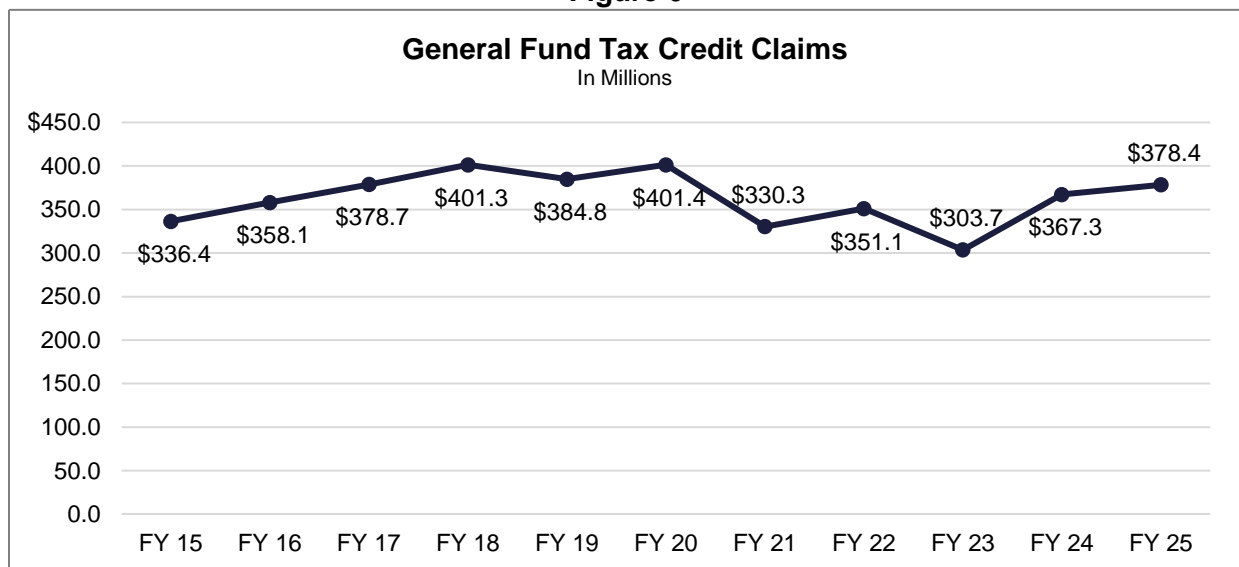
**Figure 5**

<u>Tax Credit Programs</u>	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>
Biodiesel Blended Fuel Tax Credit	\$ 23.9	\$ 14.1	\$ 26.9
Earned Income Tax Credit	60.2	65.0	72.1
High Quality Jobs Program	15.3	33.6	19.9
Historic Preservation Tax Credit	12.5	50.1	27.2
Iowa Industrial New Jobs Training Program (260E)	43.0	41.6	40.8
Redevelopment Tax Credit	4.4	4.5	5.4
Research Activities Tax Credit	43.9	62.5	74.0
School Tuition Organization Tax Credit	11.8	14.9	11.8
Tuition and Textbook Tax Credit	25.5	25.1	23.8
Workforce Housing Tax Incentive Program	7.8	9.7	10.1
All Other Programs	55.5	46.3	66.5
<b>Total Tax Credits</b>	<b>\$ 303.7</b>	<b>\$ 367.3</b>	<b>\$ 378.4</b>

Source: Department of Revenue, Tax Credits Contingent Liabilities Report — Table 8, December 2025

Between FY 2015 and FY 2025, claimed General Fund tax credits reached a high of \$401.4 million in FY 2020. Tax credit claims in FY 2025 totaled \$378.4 million, a decrease of \$22.9 million compared to the FY 2020 peak and an increase of \$11.1 million compared to FY 2024 (**Figure 6**).

**Figure 6**



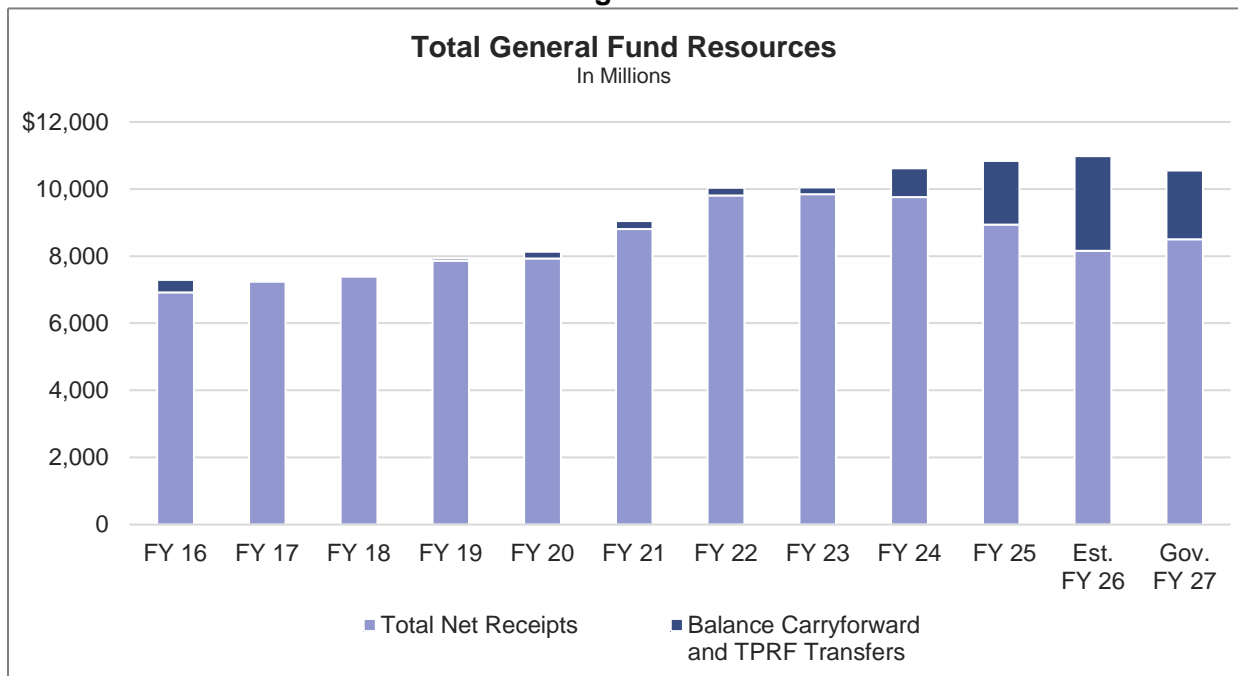
### Trends — General Fund Resources

Total General Fund resources include net General Fund receipts and any revenues carried forward from the previous year’s surplus. The net receipts are comprised of annual tax revenue (net of refunds) as well as other revenues credited and transferred to the General Fund by law. The surplus carryforward occurs if there is sufficient revenue from the previous year’s surplus to fill the State’s reserve funds to the statutory limit and to meet other reserve fund obligations, with the excess surplus revenue transferred to the TPRF and/or the General Fund.

From FY 2016 through FY 2025, net General Fund receipts increased by \$2.021 billion, an average annual increase of 2.9% (**Figure 7**). Net General Fund receipts are projected to decrease by \$784.7 million (-8.8%) in FY 2026 and increase by \$341.0 million (4.2%) in FY 2027.

For FY 2026, the available General Fund resources in the Governor’s budget totals \$10.982 billion. This represents a projected increase of \$150.8 million (1.4%) compared to actual FY 2025. For FY 2027, the Governor’s budget includes total resources of \$10.547 billion, a decrease of \$435.3 million (-4.0%) compared to the Governor’s revised FY 2026 recommendations.

**Figure 7**



### Summary of the Governor's Appropriations Recommendations by Subcommittee

The Governor is recommending General Fund appropriations totaling \$9.671 billion for FY 2027 (**Figure 8**). This is an increase of \$180.0 million (1.9%) compared to estimated FY 2026, which includes a recommended \$70.9 million General Fund supplemental appropriation for Medical Assistance.

**Figure 8**

<b>General Fund Recommendations</b>					
In Millions					
	<b>Actual FY 2025</b>	<b>Estimated FY 2026</b>	<b>Gov. Rec. FY 2027</b>	<b>Gov. Rec. vs Est. FY 26</b>	<b>Percent Change</b>
Administration and Regulation	\$ 72.9	\$ 73.7	\$ 73.1	\$ -0.6	-0.8%
Agriculture and Natural Resources	45.9	46.6	46.9	0.3	0.6%
Economic Development	40.8	40.3	38.4	-1.9	-4.7%
Education	1,019.5	1,031.6	1,046.4	14.9	1.4%
Health and Human Services	2,212.4	2,539.2	2,578.3	39.1	1.5%
Justice System	915.5	924.9	936.0	11.1	1.2%
Unassigned Standings	4,661.7	4,834.9	4,952.0	117.1	2.4%
<b>Grand Total</b>	<b>\$ 8,968.7</b>	<b>\$ 9,491.3</b>	<b>\$ 9,671.3</b>	<b>\$ 180.0</b>	<b>1.9%</b>

Note: Totals may not sum due to rounding.

The Governor is recommending appropriations from other funding sources totaling \$1.558 billion for FY 2027, an increase of \$17.7 million (1.2%) compared to estimated FY 2026 (**Figure 9**).

**Figure 9**

<b>Other Funds Recommendations</b>					
In Millions					
	<b>Actual FY 2025</b>	<b>Estimated FY 2026</b>	<b>Gov. Rec. FY 2027</b>	<b>Gov. Rec. vs Est. FY 26</b>	<b>Percent Change</b>
Administration and Regulation	\$ 72.4	\$ 138.7	\$ 79.1	\$ -59.6	-43.0%
Agriculture and Natural Resources	98.7	101.1	101.0	-0.1	-0.1%
Economic Development	34.4	34.4	48.2	13.8	40.1%
Education	34.0	33.7	20.2	-13.5	-40.1%
Health and Human Services	357.4	325.1	367.4	42.3	13.0%
Justice System	20.6	30.2	23.9	-6.3	-20.8%
Transportation, Infra., and Cap.	689.5	735.3	727.7	-7.6	-1.0%
Unassigned Standings	173.9	141.2	190.0	48.8	34.5%
<b>Grand Total</b>	<b>\$ 1,480.8</b>	<b>\$ 1,539.8</b>	<b>\$ 1,557.5</b>	<b>\$ 17.7</b>	<b>1.2%</b>

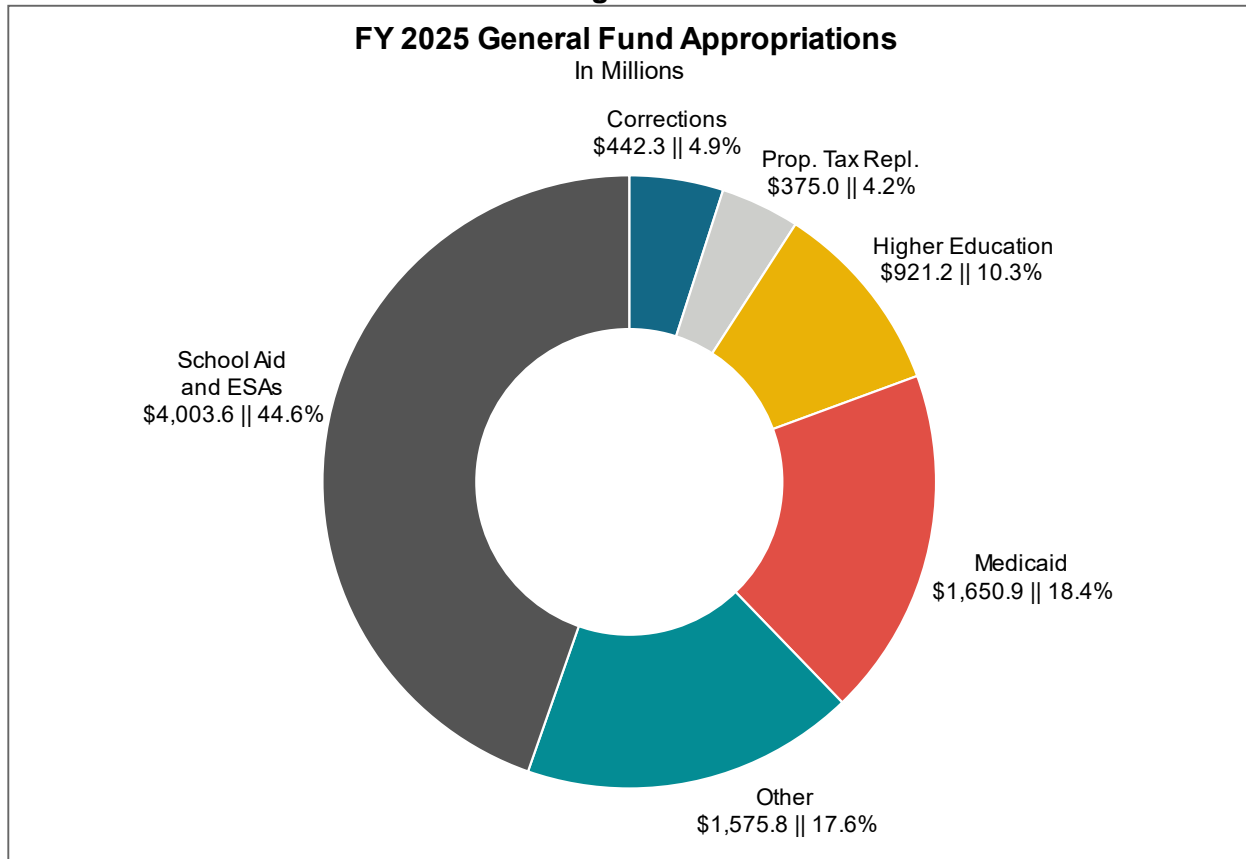
Note: Totals may not sum due to rounding.

### Trends — General Fund Appropriations

**Figure 10** shows FY 2025 General Fund appropriations divided into six budget categories to provide a high-level summary of General Fund expenditures. Historical information showing the appropriations back to FY 2016 is provided in **Figure 11**. In FY 2025, State School Aid, Educational Savings Accounts (ESAs), and Medicaid comprised 63.0% of all General Fund appropriations. Combined, these appropriations have made up a steadily increasing proportion of total General Fund spending since FY 2016. In FY 2016, appropriations for State School Aid and Medicaid comprised 59.8% of all General Fund appropriations.

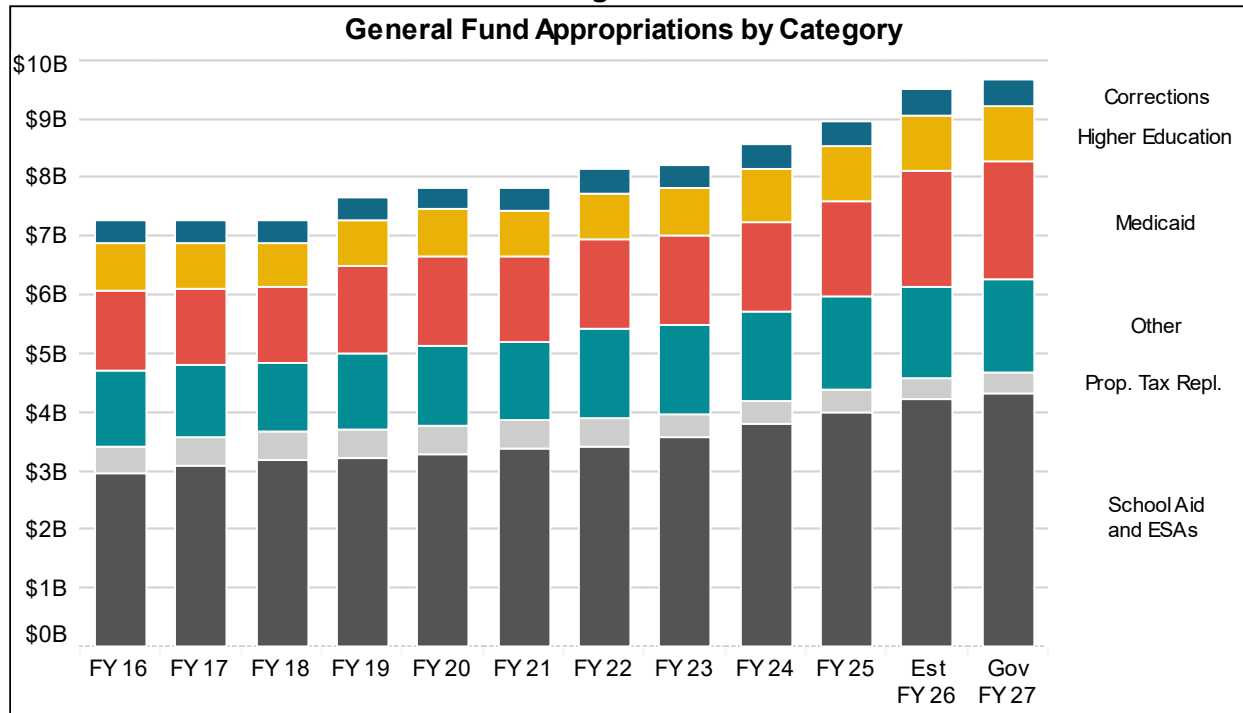
Higher Education, Department of Corrections, and Other comprised a combined 32.8% of the FY 2025 budget. Appropriations to these areas have increased \$474.0 million since FY 2016, an average of 1.7% annually.

**Figure 10**



**FY 2016 through FY 2025.** From FY 2016 through FY 2025, General Fund appropriations increased by \$1.714 billion, representing an average annual increase of 2.4% (**Figure 11**). State School Aid and ESAs comprised the largest portion of the General Fund budget at 44.6% in FY 2025, and therefore it accounted for the largest dollar increase from FY 2016 through FY 2025. State School Aid increased by a total of \$833.5 million, and ESAs were funded at \$218.0 million in FY 2025.

**Figure 11**



## Governor's Significant FY 2026 General Fund Supplemental Appropriations Changes

The Governor is recommending an FY 2026 General Fund supplemental appropriation of \$70.9 million for Medical Assistance to offset an expected shortfall in FY 2026. The Medical Assistance appropriation provides funding for Medicaid, the Children's Health Insurance Program (CHIP), and State Supplementary Assistance (SSA).

## Governor's Significant FY 2027 General Fund Appropriations Changes

**Figure 12** shows the changes greater than \$5.0 million included in the Governor's FY 2027 appropriations recommendations. Those changes are summarized below. Updates will be provided as additional information becomes available.

**State Foundation School Aid:** The Governor is recommending an estimated General Fund appropriation of \$3.957 billion for State aid to schools in FY 2027, an increase of \$73.9 million compared to estimated FY 2026. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.00% and includes a \$25.0 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The amount reflects a continuation of the adjustment for Property Tax Replacement Payment (PTRP) funding, which is estimated to increase from \$242 to \$260 per pupil. Deductions from districts for students enrolled in charter schools are estimated to be \$12.3 million. The Governor is also recommending \$42.2 million for payment of school district budget adjustment guarantee amounts that have been paid with property taxes in the past fiscal years.

**ISU — General University:** The Governor is recommending a General Fund appropriation of \$232.5 million for the Iowa State University (ISU) for FY 2027, an increase of \$54.1 million compared to estimated FY 2026. This increase is comprised of two parts. The first includes a \$2.7 million (1.5%) increase over the FY 2026 appropriation, which mirrors increases for all three Regents universities. The second discontinues the following three individual General Fund appropriations under ISU totaling \$51.4 million and consolidates those under the ISU General Appropriation:

- \$30,462,535 from ISU — Agricultural Experiment Station
- \$18,157,366 from ISU — Cooperative Extension
- \$2,800,000 from ISU — Future Ready Workforce

**Medical Assistance:** The Governor is recommending a General Fund appropriation of \$2.012 billion to Medical Assistance in FY 2027. This is a net increase of \$37.3 million compared to estimated FY 2026, which includes an FY 2026 General Fund supplemental for Medical Assistance totaling \$70.9 million. The FY 2027 General Fund increase includes an increase of \$45.1 million for an expected shortfall in FY 2027 and a decrease of \$7.8 million for a transfer from the Behavioral Health Fund. Additionally, the Governor is recommending cost containment measures that are estimated to reduce Medicaid expenses by \$51.4 million. The Medical Assistance appropriation provides funding for Medicaid, CHIP, and SSA.

**Education Savings Accounts:** The Governor is recommending a General Fund appropriation of \$349.6 million for ESAs in FY 2027. This is an increase of \$21.8 million (6.6%) compared to estimated FY 2026 and is intended to reflect a categorical State aid percent of growth rate of 2.00% and an increase in the number of ESAs.

**Education Support Personnel Salary Supplement:** The Governor is recommending a General Fund appropriation of \$14.0 million for Education Support Personnel Salaries. This appropriation was funded from the Sports Wagering Receipts Fund in FY 2026.

**Homestead Tax Credit Aid:** The Governor is recommending a General Fund appropriation of \$174.1 million. This is an increase of \$11.6 million compared to estimated FY 2026 due to changes in projected claims. Iowa Code section [425.1](#) provides a standing unlimited appropriation from the General Fund for the Homestead Property Tax Credit. The tax credit provides a property tax reduction to encourage home ownership. The current credit is equal to the levy on the first \$4,850 of the taxed value of each homestead, with a minimum annual tax credit of \$62.50. To be eligible for the annual credit, the taxpayer must own and occupy the property as a homestead on July 1 of each year, declare residency in Iowa for income tax purposes, and occupy the property for at least six months each calendar year.

**Charter Schools:** The Governor is recommending a General Fund appropriation of \$20.4 million for charter schools in FY 2027. This is an increase of \$8.1 million (65.8%) compared to estimated FY 2026 and is intended to reflect a categorical State aid percent of growth rate of 2.00% and an increase in the number of charter school pupils.

**HHS — Community Access and Eligibility:** The Governor is recommending a General Fund appropriation of \$75.1 million for Community Access and Eligibility in FY 2027. This is a net increase of \$6.6 million compared to estimated FY 2026, which includes an increase of \$8.7 million due to federal Supplemental Nutrition Assistance Program (SNAP) administrative cost-sharing changes, an increase of \$859,000 due to federal Medicaid eligibility renewal changes, and a decrease of \$3.0 million to move Family Investment Program (FIP) expenditures to the Temporary Assistance for Needy Families (TANF) block grant.

**Special Education Division:** The Governor is recommending a General Fund appropriation of \$10.0 million to the Special Education Division, which is an increase of \$5.0 million in FY 2027 compared to estimated FY 2026. Previously, the Division was funded with \$5.0 million through the General Fund in FY 2025 and \$5.0 million through the Sports Wagering Receipts Fund in FY 2026.

**Commercial and Industrial Property Tax Replacement:** The Governor is recommending a \$22.6 million General Fund appropriation for Commercial and Industrial Property Tax Replacement in FY 2027. This is a decrease of \$14.1 million compared to the estimated FY 2026 reduction in the Property Tax Replacement standing appropriation to adjust for the fourth year of the local government reimbursement phaseout. 2021 Iowa Acts, chapter [177](#) (Taxation and Other Provisions Act), included a provision that, beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base grew relative to the rest of the State since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 through FY 2021 will have the backfill phased out over a four-year period from FY 2023 through FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 through FY 2029. School district backfill payments were eliminated after FY 2022. Taxing authorities that are not schools, cities, or counties will have their backfill payment phased out over seven years.

**Figure 12**

<b>Governor's Recommendations</b>	
<b>General Fund Changes Over \$5.0 million</b>	
In Millions	
State Foundation School Aid	\$ 73,855,912
Iowa State University - General	54,096,577
Medical Assistance	37,328,488
-----	
Education Savings Accounts - Standing	21,787,504
Education Support Personnel Salary Supplement	14,000,000
Homestead Tax Credit Aid	11,575,577
-----	
Charter Schools - Standing	8,112,950
Community Access and Eligibility	6,598,187
Special Education Division	5,000,000
-----	
Comm & Industrial Prop Tax Replacement	-14,106,830
ISU - Cooperative Extension	-18,157,366
ISU - Agricultural Experiment Station	-30,462,535
Total	<u>\$ 169,628,464</u>

## Governor's Significant FY 2027 Non-General Fund Appropriations Changes

The Governor's recommendation includes a net increase from other funding sources for FY 2027 totaling \$17.7 million. This list excludes decreases for one-time capitals projects and other one-time projects that are no longer required.

**Medical Assistance — HCTF:** The Governor is recommending an appropriation of \$214.5 million from the HCTF to Medical Assistance. This is an increase of \$63.5 million compared to the estimated FY 2026.

**IWD Workforce Opportunity Fund — SWRF:** The Governor is recommending a new appropriation of \$48.8 million from the Sports Wagering Receipts Fund (SWRF) in FY 2027 for the Workforce Opportunity Fund. The Workforce Opportunity Fund was created in FY 2025 under the Iowa Department of Workforce Development (IWD) in 2024 Iowa Acts, [Senate File 2411](#) (Work-Based Learning Act). The Fund is repealed on July 1, 2029. The balance of the Workforce Opportunity Fund is appropriated to IWD for training and infrastructure related to the growth and maintenance of the State's workforce programs. This includes equipment, instructional materials, stipends, and other training-related costs.

**Technology Reinvestment Fund — RIIF:** The Governor is recommending an appropriation of \$39.9 million from the Rebuild Iowa Infrastructure Fund (RIIF) to fund the Technology Reinvestment Fund (TRF). This is an increase of \$21.7 million compared to estimated FY 2026.

**HHS Public Assistance Oversight SNAP FIP IT — TRF:** The Governor is recommending a new appropriation of \$19.9 million from the TRF in FY 2027 for the design, development, and implementation for the new eligibility determination system for the Supplemental Nutrition Assistance Program (SNAP), the Family Investment Program (FIP), and the Refugee Cash Assistance (RCA).

**Workforce Training Fund — SWJCF:** The Governor is recommending a new appropriation of \$15.1 million from the Skilled Worker and Job Creation Fund (SWJCF) in FY 2027 to move workforce training and economic development funds from the Department of Education to IWD. The Workforce Training Fund provides support to community colleges for job training and retraining programs and career academies for high school students.

**PRF — Alton Garage Replacement:** The Governor is recommending a new appropriation of \$13.0 million in FY 2027 from the Primary Road Fund (PRF) to replace the Alton garage.

**Business Incentives for Growth — SWJCF:** The Governor is recommending a new appropriation of \$11.7 million from the SWJCF in FY 2027 for the Business Incentives for Growth (BIG) Program. These funds can be used for a variety of purposes including program support, disaster recovery, innovation and commercialization, infrastructure, property and building remediation, and entrepreneurship. 2025 Iowa Acts, chapter [136](#) (Economic Development Programs and Credits Act), eliminated the High Quality Jobs Program and created the BIG Program as its successor.

**Iowa School for the Deaf Giangreco Building Roof Repair — RIIF:** The Governor is recommending a new appropriation of \$11.5 million from the RIIF in FY 2027 to replace the roof of the Giangreco Building at the Iowa School for the Deaf.

**IEDA Strategic Infrastructure Program Fund — RIIF:** The Governor is recommending a new appropriation of \$10.0 million from the RIIF in FY 2027 for the Iowa Economic Development Authority (IEDA) Strategic Infrastructure Program Fund created under Iowa Code section [15.313](#). The Strategic Infrastructure Program offers financial assistance to projects that develop commonly utilized assets that provide an advantage to one or more private sector entities or that create necessary physical infrastructure in the State if such projects are not adequately provided by the public or private sectors.

**IEDA Local Government Shared Services Grant — RIIF:** The Governor is recommending a new appropriation of \$10.0 million from the RIIF in FY 2027 to the IEDA for grants to local governments to assist in new efforts to consolidate government positions and pursue shared services agreements with other local governments.

**DOC Capitals — RIIF:** The Governor is recommending an appropriation of \$8.1 million in FY 2027 from the RIIF to the Department of Corrections (DOC) for the installation of air conditioning at the Anamosa State Penitentiary and the Mount Pleasant Correctional Facility.

**PRF — DOT/DAS Personnel and Utility Services:** The Governor is recommending an appropriation of \$11.2 million from the PRF in FY 2027, an increase of \$8.1 million when compared to estimated FY 2026. This is due to a realignment of funding from Department of Transportation (DOT) Transportation Operations to Department of Administrative Services (DAS) Utility Services to better align funding for the Department of Management Division of Information Technology (DOM DoIT) services.

**Performance of Duty — EEF:** The Governor is recommending an appropriation of \$18.1 million from the EEF for performance of duty. This is an increase of \$7.3 million compared to estimated FY 2026 based on the estimated need for this standing unlimited appropriation.

**IEDA Facility Enhancement — RIIF:** The Governor is recommending a new appropriation of \$7.0 million from the RIIF in FY 2027 to the IEDA for facility enhancements for state entertainment destinations.

**SUI Nursing Simulation Laboratory — RIIF:** The Governor is recommending a new appropriation of \$7.0 million from the RIIF in FY 2027 for a nursing simulation laboratory at the University of Iowa (SUI). Total appropriation requests in out-years include \$7.0 million in FY 2028 and \$6.0 million in FY 2029. Total project funding is proposed at \$40.0 million, which includes \$20.0 million in funding from Iowa General Fund Building Renewal.

**Workforce Infrastructure Fund — SWJCF:** The Governor is recommending a new appropriation of \$6.0 million from the Iowa SWJCF in FY 2027 for a Workforce Infrastructure Program. The appropriation provides funding for capital projects at the community colleges that benefit the ACE Program and major renovations and repairs to comply with the federal Americans with Disabilities Act (ADA). The Workforce Infrastructure Fund is the successor to the ACE Infrastructure Program.

**UNI Public Policy Center at Commons — RIIF:** The Governor is recommending an appropriation of \$6.0 million from the RIIF in FY 2027 for the Center for Civic Education at the Commons at the University of Northern Iowa (UNI). This project received \$1.0 million from the RIIF in FY 2026. Total appropriation requests in out-years include \$14.3 million in FY 2028 and \$8.5 million in FY 2029. Total project funding is proposed at \$33.2 million, which includes \$3.3 million from institutional funds, gifts, and grants.

**Special Education Division — SWRF:** The Governor is recommending funding for the Special Education Division from the General Fund rather than the SWRF for FY 2027.

**ACE Infrastructure — SWJCF:** The Governor is not recommending funding the Accelerated Career Education (ACE) Infrastructure Fund from the Iowa SWJCF in FY 2027. This is a decrease of \$6.0 million compared to estimated FY 2026. The appropriation provides funding for capital projects at the community colleges that benefit the ACE Program and major renovations and repairs to comply with the federal Americans with Disabilities Act (ADA). The Program functions will be moved to the successor program, the Workforce Infrastructure Fund.

**PRF — Highway Transportation Operations:** The Governor is recommending an appropriation of \$348.6 million from the PRF in FY 2027, a decrease of \$6.5 million when compared to estimated FY 2026. This is due to a realignment of funding from Transportation Operations to DAS Utility Services to better align funding for DOM DoIT services.

**AG Opioid Abatement — OSF:** The Governor is recommending an appropriation of \$2.5 million from the Opioid Settlement Fund (OSF) to the Attorney General's (AG's) Office for FY 2027. This is a decrease of \$7.1 million compared to estimated FY 2026 due to current law providing that annual appropriations be based on annual receipts. Revenue to the OSF comes from settlement payments that vary by year.

**Renewable Fuel Infrastructure Fund — RIIF:** The Governor is not recommending a \$10.0 million appropriation from the RIIF to the Iowa Department of Agriculture and Land Stewardship (IDALS) for the Renewable Fuel Infrastructure Fund.

**High Quality Job Creation:** The Governor is not recommending funding for the High Quality Jobs Program from the SWJCF for FY 2027. This is a decrease of \$11.7 million compared to estimated FY 2026. The appropriation provides financial assistance for a variety of purposes including business acceleration, innovation and commercialization, disaster recovery, entrepreneurship, infrastructure, property and building remediation, and project completion assistance. 2025 Iowa Acts, chapter [136](#) (Economic Development

Programs and Credits Act), eliminated the High Quality Jobs Program and created the successor BIG Program.

**Education Support Personnel Compensation:** The Governor is recommending the \$14.0 million appropriation for Education Support Personnel Compensation be from the General Fund rather than the SWRF for FY 2027.

**Workforce Training and Economic Development Funds — SWJCF:** The Governor is not recommending funding the Workforce Training and Economic Development Fund from the SWJCF in FY 2027. This is a decrease of \$15.1 million compared to estimated FY 2026. This program is being transferred to Iowa Workforce Development.

**PRF — Inventory and Equipment Replacement:** The Governor is recommending an appropriation of \$23.6 million in FY 2027, a decrease of \$17.2 million from the PRF compared to estimated FY 2026. The decrease is due to savings in fleet replacement costs and operational efficiencies and a reduction of one-time funding for supply chain issues in FY 2026.

**HHS Opioid Abatement — OSF:** The Governor is recommending an appropriation of \$7.4 million from the OSF to the Department of Health and Human Services (HHS). This is a decrease of \$21.2 million compared to estimated FY 2026 due to current law providing that annual appropriations be based on annual receipts. Revenue to the OSF comes from settlement payments that vary by year.

Figure 13

<b>Governor's Recommendations</b>	
<b>Other Fund Changes Over \$5.0 million</b>	
In Millions	
Medical Assistance - HCTF	\$ 63,489,388
Workforce Opportunity Fund - SWRF	48,788,736
Technology Reinvestment Fund - RIIF	21,655,785
Public Assistance Oversight - SNAP FIP IT - TRF	19,897,695
Workforce Training Fund - SWJCF	15,100,000
PRF - Alton Garage Replacement	13,000,000
Business Incentives for Growth - SWJCF	11,700,000
ISD - Giangreco Building Roof Repair - RIIF	11,527,569
IEDA - Strategic Infrastructure Program Fund - RIIF	10,000,000
IEDA - Local Government Shared Services Grant - RIIF	10,000,000
DOC Capitals Request - RIIF	8,137,500
PRF - DOT/DAS Personnel & Utility Services	8,123,741
Performance of Duty - EEF	7,343,684
IEDA - Facility Enhancement - RIIF	7,000,000
SUI - Nursing Simulation Laboratory - RIIF	7,000,000
Workforce Infrastructure Fund - SWJCF	6,000,000
UNI Deferred Maintenance - Commons - RIIF	5,000,000
Special Education Division - SWRF	-5,000,000
ACE Infrastructure - SWJCF	-6,000,000
PRF - Highway/Transportation Operations	-6,531,229
AG Opioid Abatement - OSF	-7,059,509
Renewable Fuel Infra. Fund - RIIF	-10,000,000
High Quality Jobs Program - SWJCF	-11,700,000
Education Support Personnel Compensation - SWRF	-14,000,000
Workforce Training & Econ Dev Funds - SWJCF	-15,100,000
PRF - Inventory & Equip.	-17,195,075
HHS Opioid Abatement - OSF	-21,178,525
<b>Total</b>	<b>\$ 159,999,760</b>

## Governor's Property Tax Reform Proposal

**Property Tax Reform** — During the 2026 Iowa Condition of the State Address, Governor Reynolds proposed the following changes to deliver property tax relief to the State:

- Implementing a 2.0%, plus new construction, cap on total revenue growth for all taxing authorities, with exceptions for debt service and school funding.
- Moving the property tax assessment cycle from every two years to every three years. In the current two-year cycle, local assessors establish real estate property valuations on January 1 during the first year. Those values are reviewed, equalized, and limited by the assessment limitation (rollback) to establish taxable value. In year two, cities, counties, schools, and other taxing authorities set budgets and levy rates against those taxable values. Tax bills are issued in the fall of year two and paid the following year.
- Limiting the allowable usage of Tax Increment Financing (TIF) districts. TIF is a financing tool that allows a city or county to capture the growth in property tax revenue generated by new development within a designated area under current law. Any future increase in value, known as the increment, is diverted to fund approved economic development costs such as infrastructure, site preparation, or development incentives, with the goal of encouraging growth that would not otherwise occur. The governor is proposing limiting TIF to only public purposes including public infrastructure, redevelopment, and economic development projects. Additionally, TIF project districts would be limited to 20 years.
- Freezing property tax bills for seniors aged 65 and up in homes valued at \$350,000 or less.
- Expanding tax-free savings accounts for first-time homebuyers through the creation of FirstHome Iowa Accounts.
- Eliminating election mandates for County Treasurer, Auditor, and Recorder positions.
- Establishing a grant program to assist local governments with new shared service agreements. The Governor proposes a \$10.0 million fund to provide grants to local governments to assist with the consolidation of positions and pursue shared service agreements with other local governments and across counties.
- The Governor is recommending allocating 30.0% of Secure and Advanced Vision for Education (SAVE) funds to property tax relief by FY 2030. The change will be gradually implemented to increase the share of the SAVE Fund that will be used for property tax relief. Secure an Advanced Vision for Education is a statewide 1-cent local option sales tax dedicated to K-12 infrastructure such as new school construction, major renovations, technology infrastructure, and paying debt on eligible school bonds. The revenue generated by the sales tax offsets what would otherwise be levied as property tax.

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# Comparison of All Appropriated Funds

Fiscal Staff: Adam Broich

Analysis of Governor's Budget

The Governor is recommending a total of \$11.147 billion in appropriations from all State funding sources for FY 2027, which represents an increase of \$176.1 million (1.6%) compared to estimated FY 2026. The figure below summarizes the appropriations by funding source. Because there are appropriations from the Rebuild Iowa Infrastructure Fund (RIIF) to other Funds, adjustments were made to the Rebuild Iowa Infrastructure Fund to avoid adding them to the total twice.

<b>Comparison of All State Funds Appropriated</b>			
(In Millions)			
<b>Funding Sources</b>	Actual FY 2025	Est. FY 2026	Gov Rec FY 2027
Total General Fund Appropriations	\$ 8,968.7	\$ 9,491.3	\$ 9,671.3
<b>Appropriations from Non-General Fund State Sources</b>			
Rebuild Iowa Infrastructure Fund	\$ 261.2	\$ 263.9	\$ 274.4
RIIF Appropriations to Other Funds	-63.1	-60.3	-81.9
Net RIIF Appropriations	<u>\$ 198.1</u>	<u>\$ 203.6</u>	<u>\$ 192.5</u>
Primary Road Fund	\$ 413.1	\$ 437.9	\$ 418.7
Health Care Trust	176.5	151.0	214.5
Quality Assurance Trust Fund	111.2	111.2	111.2
Road Use Tax Fund	59.7	78.2	79.2
Iowa Skilled Worker and Job Creation Fund	63.8	63.7	63.8
Iowa Economic Emergency Fund	100.3	34.0	39.3
Fish and Wildlife Trust Fund	51.4	53.1	53.1
IPERS Fund	22.8	86.3	26.3
Commerce Revolving Fund	42.4	45.0	45.0
Environment First Fund	42.0	42.0	42.0
Hospital Health Care Access Trust	33.9	33.9	33.9
Sports Wagering Receipts Fund	1.8	38.3	60.0
Technology Reinvestment Fund	21.1	18.3	39.9
Opioid Settlement Fund	29.0	38.1	9.9
Gaming Enforcement Revolving Fund	12.2	12.3	13.1
Others	38.3	32.6	33.1
<b>Total Non-General Fund</b>	<u>\$ 1,417.6</u>	<u>\$ 1,479.5</u>	<u>\$ 1,475.6</u>
<b>Grand Total</b>	<u>\$ 10,386.4</u>	<u>\$ 10,970.8</u>	<u>\$ 11,146.9</u>

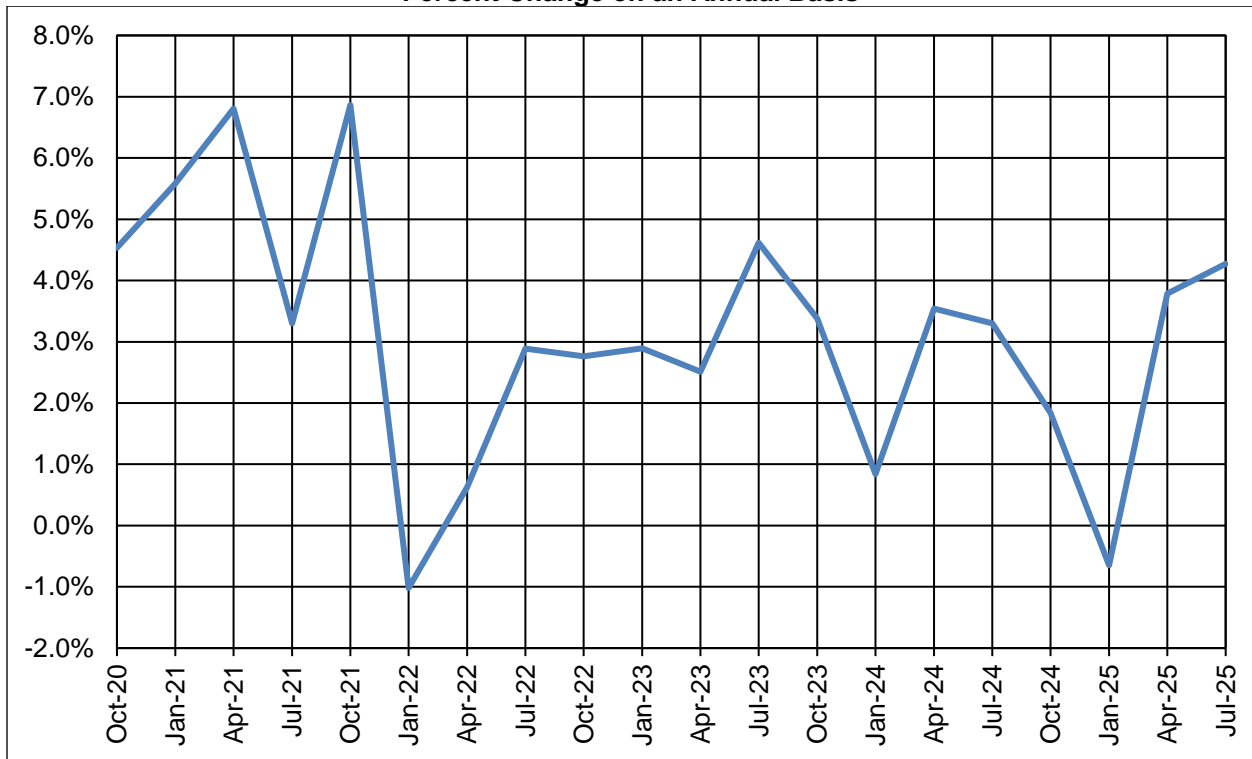
Note: Rounding may affect totals. RIIF appropriations to other funds are removed to prevent adding them to the total twice.

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### National Economy

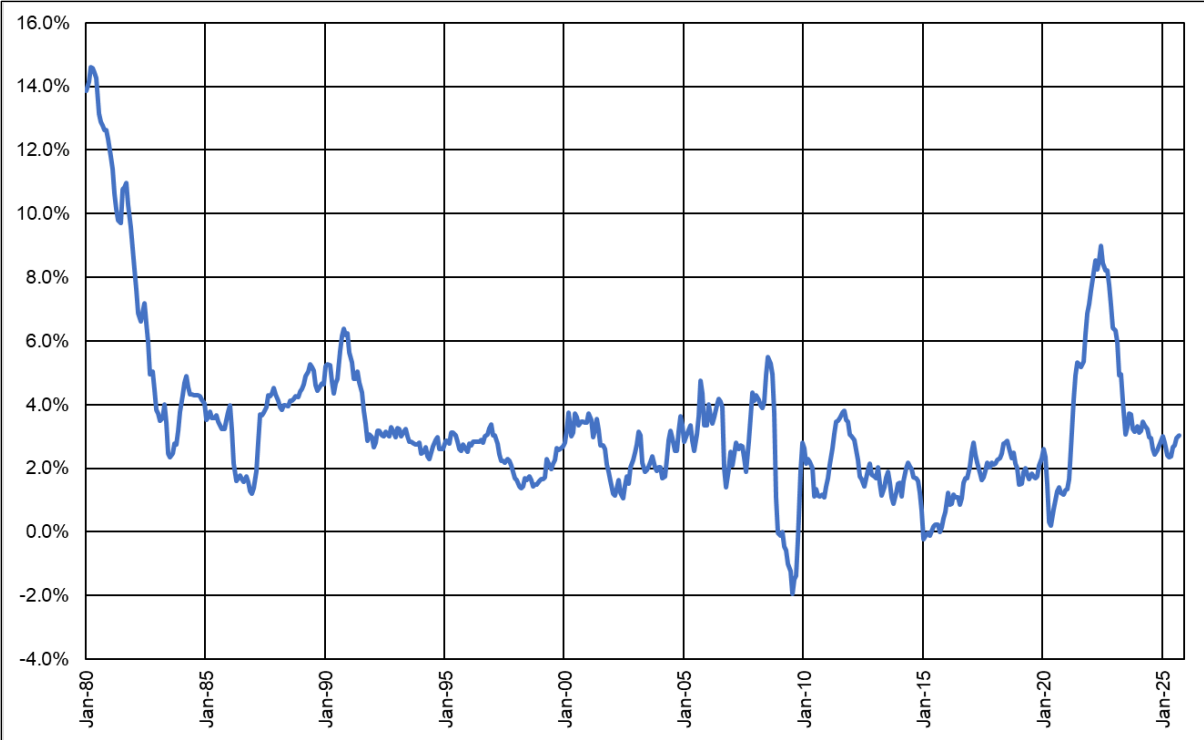
**U.S. GDP Growth** — According to the [Business Cycle Dating Committee](#) of the National Bureau of Economic Research, the U.S. economy entered an economic recession in February 2020 due to the COVID-19 pandemic and exited the recession in April 2020. Real U.S. gross domestic product (GDP) reached a post-pandemic high of 6.9% in the fourth quarter of 2021 but has since increased at a lower rate (see **Figure 1**). Annual GDP growth was 2.9% in 2023 and 2.8% in 2024, while quarterly GDP growth was -0.7% in the first quarter of 2025, 3.8% in the second quarter of 2025, and 4.3% in the third quarter of 2025.

**Figure 1 — U.S. Gross Domestic Product  
 Percent Change on an Annual Basis**



**U.S. Inflation** — The consumer price index (CPI) has increased at a slower rate since the postpandemic high of 9.0% in June 2022 and increased on a year-over-year basis by 2.7% in November 2025, flat from 2.7% in November 2024 (see **Figure 2**). In December 2025, due to lower levels of inflation and job growth (see below), the U.S. Federal Reserve lowered the U.S. federal funds interest rate for the third time in four months. The rate has decreased since September 2024 from the recent high of 5.5% in April 2020 to the current high of 3.8% as of December 2025. Smaller interest rate cuts may continue through 2026, which could decrease borrowing costs and stabilize economic demand.

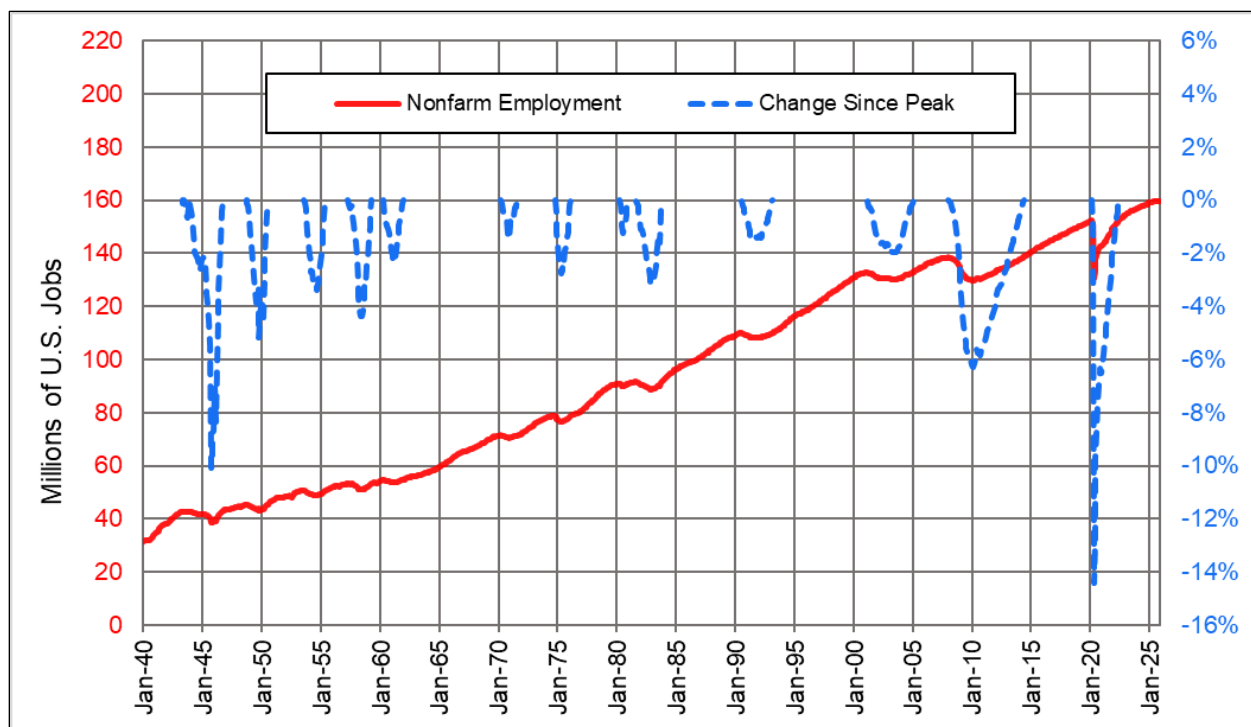
**Figure 2 — U.S. Consumer Price Index  
Percent Change in Annual Total**



**U.S. Employment** — Using seasonally adjusted numbers, U.S. employment peaked in February 2020 at 152.3 million jobs. With the social and economic reaction to the COVID-19 pandemic, employment numbers plummeted by more than 21.0 million jobs before rebounding and leveling out to a year-over-year reduction of approximately 9.8 million jobs by October 2020. Jobs first exceeded the prepandemic peak in June 2022 and currently total 159.6 million. The red line in **Figure 3** depicts total U.S. nonfarm employment since 1940, while the blue line indicates the job loss percentage, from the peak, around each recession.

The most recent recession produced the largest initial drop in U.S. employment of any recession, but at 28 months, the amount of time between employment peaks was relatively brief. Currently, U.S. employment is 7.3 million jobs higher than the prepandemic peak in February 2020.

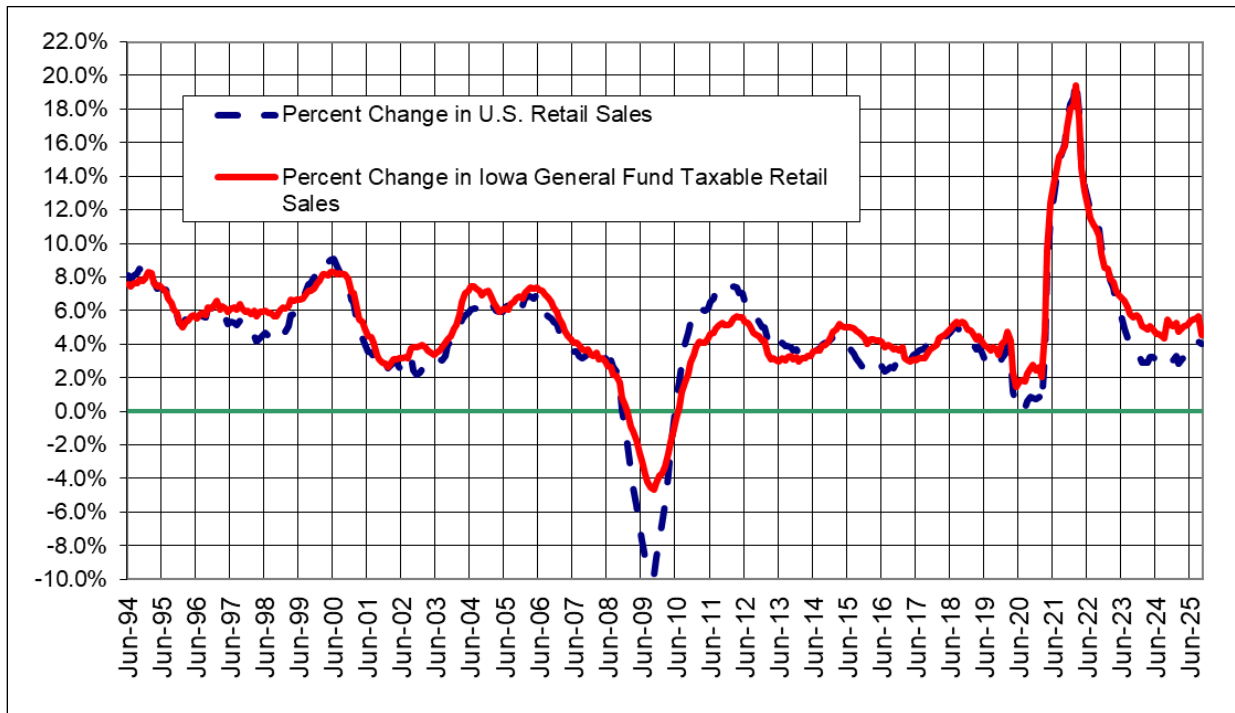
**Figure 3 — U.S. Nonfarm Employment and Recession Job Loss Percentage Seasonally Adjusted at Annual Rates**



**U.S. Retail Sales** — The U.S. Census Bureau produces monthly estimates of total national retail sales, with subcategory detail showing a breakdown by type of retail establishment. Around the December 2007 U.S. recession, the 12-month moving retail sales total peaked in July 2008 at \$4.410 trillion. Following that peak, the 12-month total of retail sales fell 9.8%, reaching the low point in September 2009. Retail sales exceeded the previous peak (in nominal terms, not adjusted for inflation) in September 2011. The impact of the COVID-19 recession decreased the growth rate in annual retail sales starting with April 2020, but year-over-year growth in the 12-month sales total remained positive throughout the pandemic. An unprecedented increase in consumer spending resulted in peak annual retail sales growth of 19.8% in February 2022. Year-over-year annual growth currently stands at 4.0%.

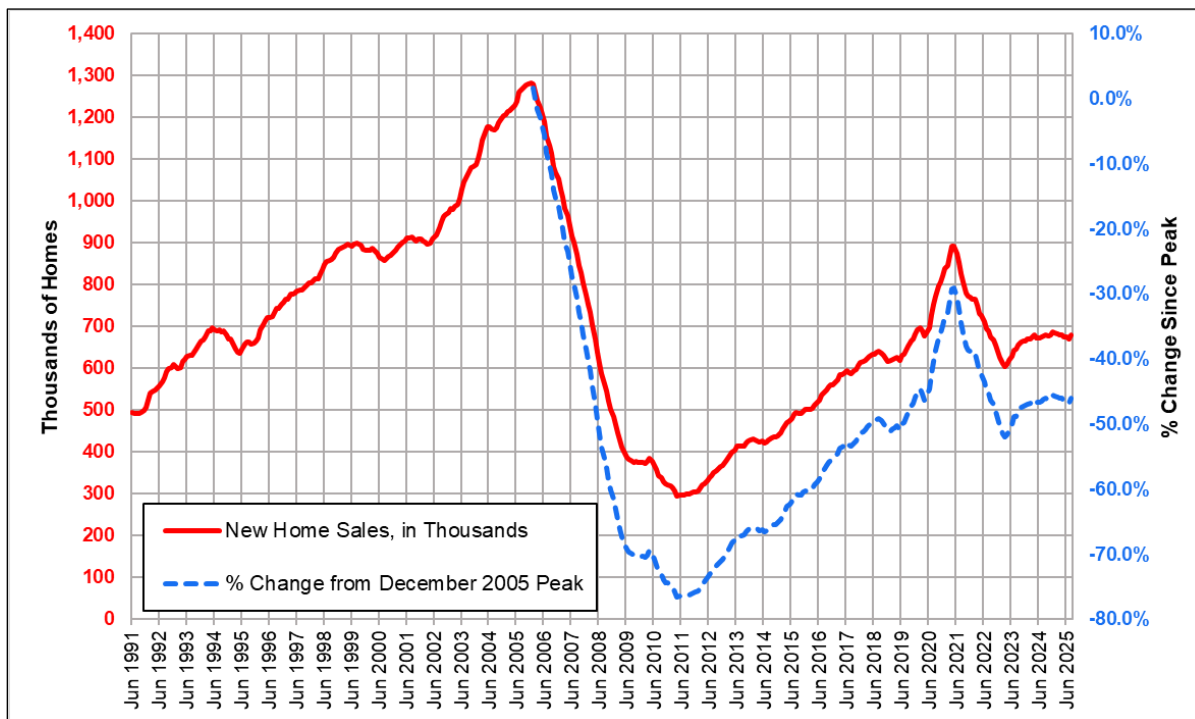
**Figure 4** contains two trend lines. The dashed blue line depicts the growth in total U.S. retail sales (12-month total), while the red line excludes retail sales locations that are not generally subject to the sales tax that is deposited to the State General Fund (e.g., food stores, gas stations, and automobile dealers). The red line shows that the record growth in retail sales during the pandemic was also found in retail sales locations that are subject to the general sales tax. However, State taxable retail sales growth has outpaced U.S. retail sales growth over the last two years.

**Figure 4 — U.S. Retail Sales  
Percent Change in Annual Total**



**U.S. New Single-Family Home Sales** — The U.S. Census Bureau produces monthly estimates of U.S. new single-family home sales. Prior to the previous recession, the 12-month moving average peaked in December 2005 at 1,283,000 annual units (**Figure 5**). From that peak through the low point of April 2011, annual new home sales decreased 76.6%. The red line in **Figure 5** is read on the left axis and provides the annual total of new home sales. The dashed blue line, read on the right axis, provides the percentage change in the number of annual new home sales compared to the 2005 peak. New home sales began to improve beginning in May 2011 and showed steady progress until the start of the pandemic, when new home sales accelerated. Annual sales are currently 23.9% below the most recent peak of 893,000 homes (May 2021) and 46.0% below the 2005 high point.

**Figure 5 — U.S. New Home Sales**  
Thousands of Homes Sold, 12-Month Total

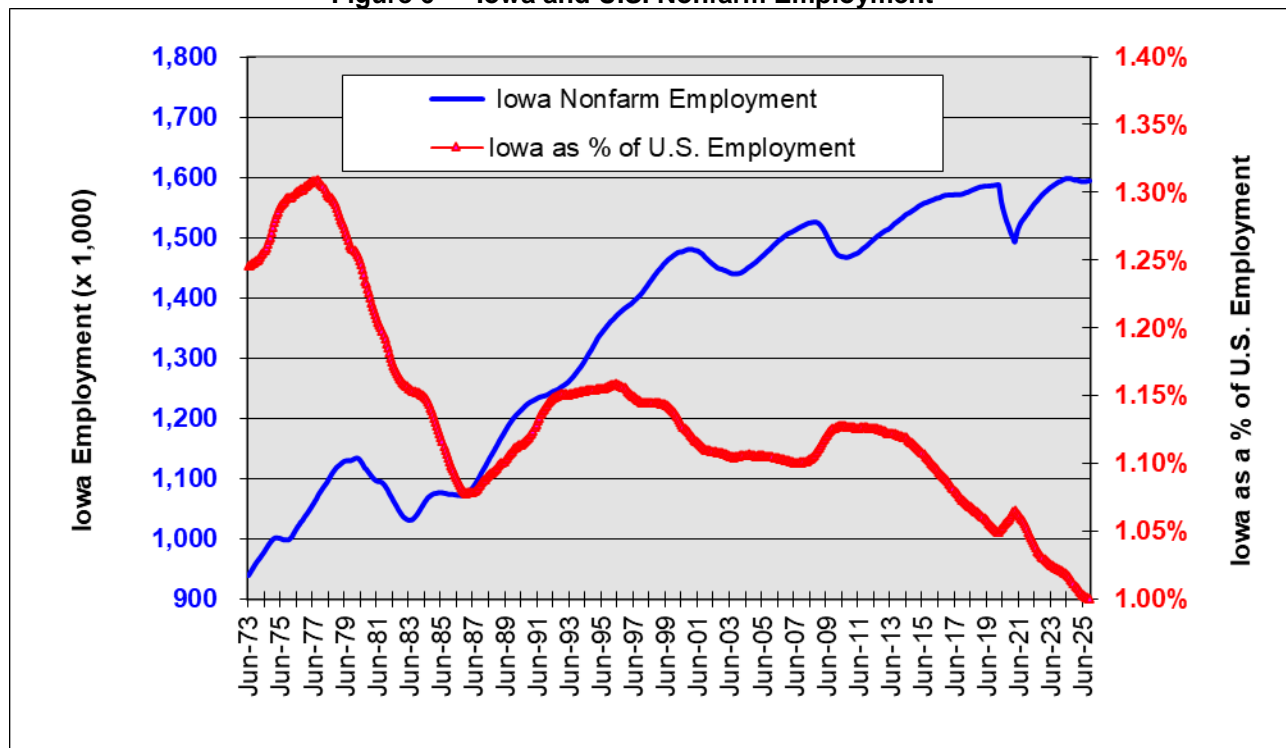


Iowa Economy

**Iowa Employment** — After recovering in the mid-1980s from the lingering effects of the farm crisis, Iowa’s percent of total U.S. employment increased each year for 10 years (1987 through 1996). Iowa nonfarm employment continued to grow through 2000, although Iowa’s percent of total U.S. employment began to decline in the mid-1990s. After an Iowa employment peak in 2000, the Iowa economy lost 40,800 nonfarm jobs (2.8%) before rebounding in late 2003. Iowa nonfarm employment peaked again in October 2008, when the annual average reached 1,526,300 jobs. From that peak, Iowa average annual employment declined 58,800 (-3.9%) jobs and reached a low point in September 2010. Nonfarm employment in Iowa expanded steadily until early 2020, when it reached a peak of 1,588,000, and average annual job growth from the 2008 peak to the 2020 peak calculates to 5,500 (0.4%) per year. The current Iowa employment total has exceeded the prepandemic peak and is now 1,594,700.

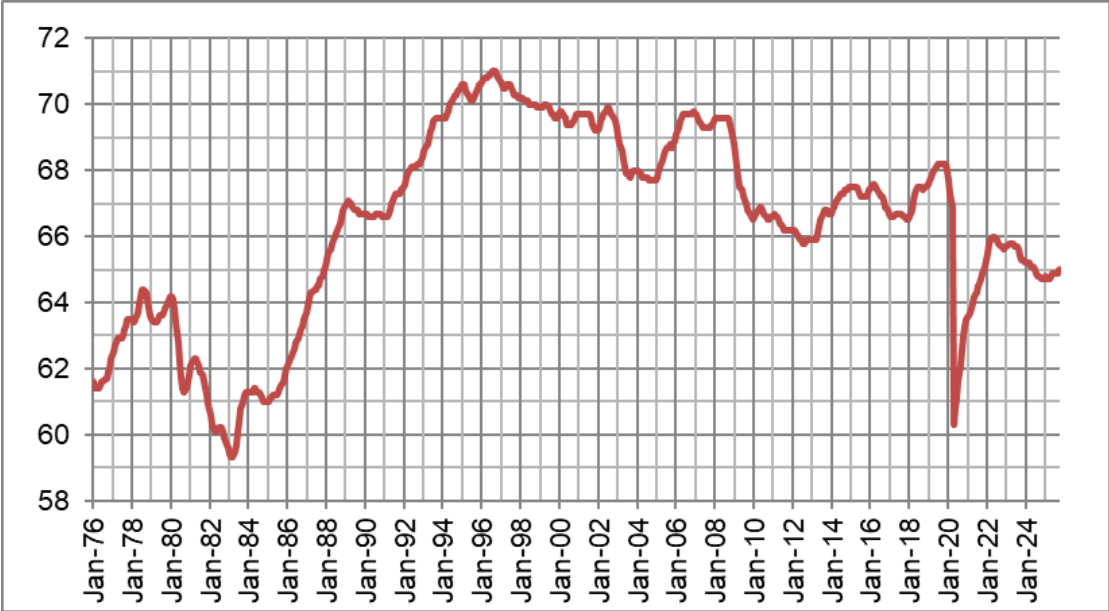
Iowa’s share of total U.S. nonfarm employment declined throughout the economic downturn of the early 2000s, as well as the economic recovery that followed, indicating that employment gains in Iowa were not as strong as those of the entire nation. From May 1996 through February 2007, the Iowa/U.S. employment ratio fell from 1.16% of all U.S. nonfarm jobs to 1.09%. Essentially, this ratio shows that in February 2007, 109 of every 10,000 nonfarm jobs in the U.S. were Iowa jobs, down from 116 in 1996. The December 2007 recession was much more severe for the country as a whole, and the Iowa employment ratio rose to 113 by May 2010. As the U.S. economy recovered from the December 2007 recession, the Iowa ratio declined steadily to 105. With the start of the February 2020 recession, the Iowa ratio increased slightly to 106, before returning to its downward trend. The current 12-month average is 100 and is the lowest on record. **Figure 6** shows the 12-month average of Iowa nonfarm employment, as well as the ratio of Iowa employment to U.S. employment, since 1973.

Figure 6 — Iowa and U.S. Nonfarm Employment



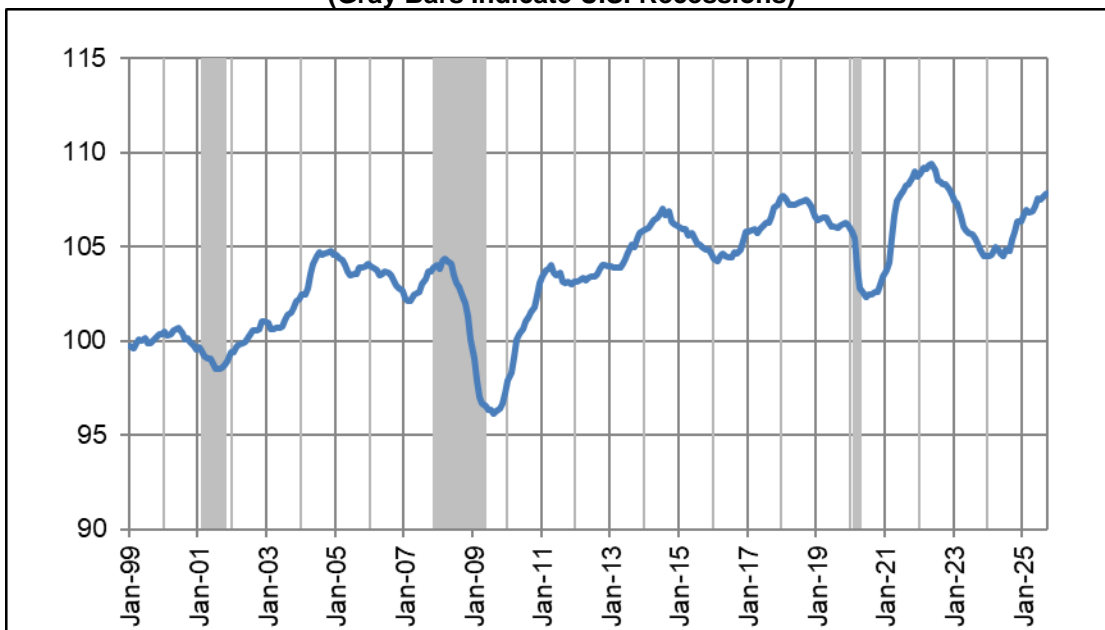
**Employment-Population Ratio** — The employment-population ratio for a state is equal to the number of people reporting that they are employed divided by the state’s estimated noninstitutionalized civilian population age 16 and older. At the start of the December 2007 U.S. recession, Iowa’s employment-population ratio was 69.5%, meaning that 69.5% of Iowa’s civilian, noninstitutionalized population age 16 and over reported having a job. That ranked Iowa seventh highest in the country, with a rate 6.7 percentage points higher than the national average of 62.8%. Employment-population ratios declined during and after that recession, both in Iowa and nationally, with the Iowa ratio reaching a low of 65.8% during the summer of 2012. Prior to the start of the February 2020 U.S. recession, the Iowa ratio (**Figure 7**) reached 68.2%. Iowa and national ratios fell significantly from December 2019 through April 2020 before recovering a significant portion of the employment reduction to 66.0% in April 2022. Iowa’s current 65.0% ratio ranks seventh nationally, 5.4 percentage points above the current national average of 59.6%. The lowering of Iowa’s ratio since the start of the pandemic indicates that the employment reductions caused by the February 2020 recession remain significant, and it also means that the employment situation is worse than what is indicated by conventional unemployment rates, as demographic factors have increased retirements in recent years.

**Figure 7 — Iowa Employment-Population Ratio  
Percent of Population Employed**



**Iowa Leading Indicators Index (ILII)** — The Iowa Department of Revenue produces a monthly index based on economic indicators. The ILII is derived from seven Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the most likely future direction of economic activity and jobs in the State of Iowa. The techniques used to build the ILII follow those used by The Conference Board<sup>1</sup> to construct the national leading indicators index. A movement in the ILII for only one month does not produce a clear signal; rather, it is necessary to consider the direction of the index over several consecutive months. After reaching a peak in May 2022, the ILII declined (see **Figure 8**). However, the indicator has increased steadily since December 2023 and has increased by over 1.7% on an annual basis each month since November 2024.

**Figure 8 — ILII Value**  
(Gray Bars Indicate U.S. Recessions)

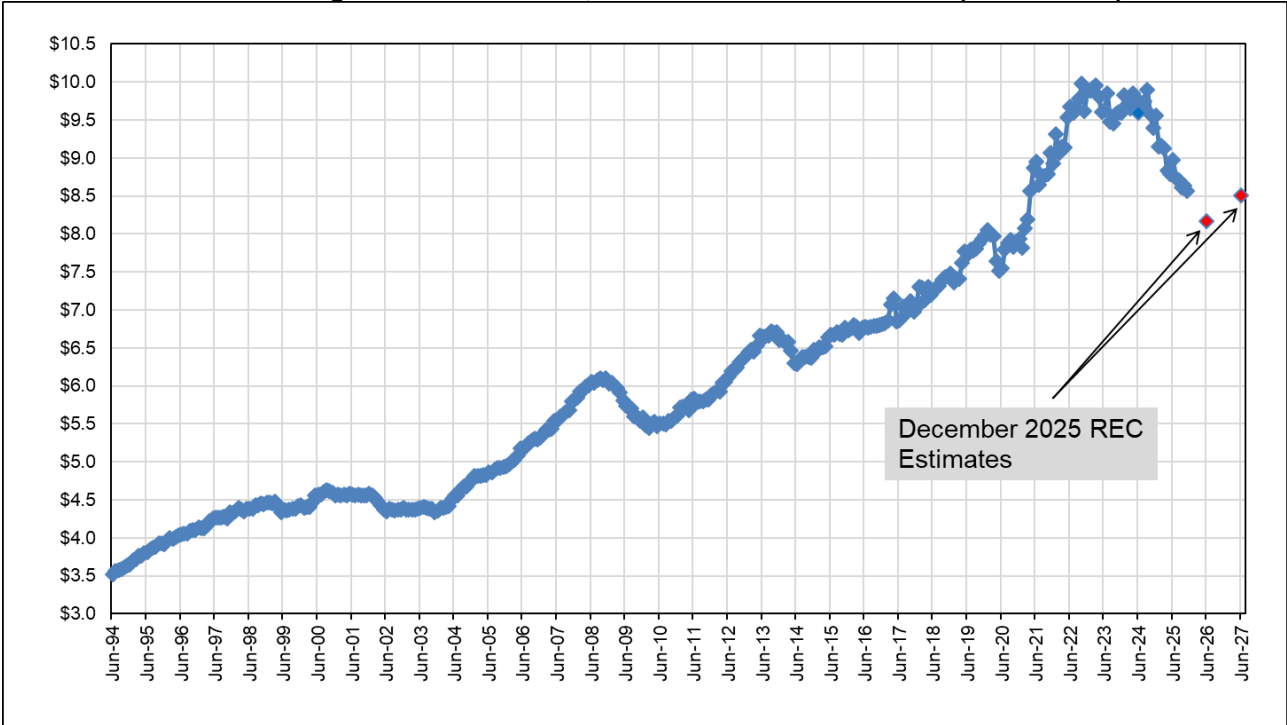


<sup>1</sup> The Conference Board, Inc., is a nonprofit global business organization supported by business executives that holds conferences, convenes executives, and conducts business management research. For more information, see the website [www.conference-board.org/data/bcicountry.cfm?cid=1](http://www.conference-board.org/data/bcicountry.cfm?cid=1).

**Iowa General Fund Revenue** — Iowa’s income, sales/use, and corporate taxes account for 89.1% of the revenue deposited in the State General Fund (FY 2025 data — net fiscal year basis, excluding transfer revenue), an increase from 81.4% in FY 2024, primarily due to a decrease in Pass-Through Entity Tax (PTET) revenue during FY 2025 that decreased other tax revenues. The revenue generated by income, sales/use, and corporate taxes depends on the level of economic activity in the State during a fiscal year (employment, consumer expenditures, business and government expenditures, etc.). Assuming other tax factors are equal (tax base and tax rates), a growing economy will produce more tax revenues than a static or declining economy. The previous paragraphs on the recent condition of the national and Iowa economies show that Iowa nonfarm employment peaked in early 2020, and the U.S. economy entered a significant recession in February 2020. According to current nonfarm employment data, Iowa employment has exceeded the prerecession peak, while the Iowa employment-population ratio has decreased 3.3 percentage points, from 68.2% to 64.9%.

The December 2007 recession produced a significant drop in Iowa General Fund revenue, and the decline reversed around March 2009. The February 2020 recession started with a large revenue decrease that was the result of delayed individual and corporate income tax due dates. Once the delayed due date arrived, revenue totals recovered and continued to expand, driven in large part by increases in sales/use tax and corporate income tax receipts. However, a reduction in personal and corporate income tax rates beginning on January 1, 2023, has started to slow the accumulation of General Fund revenue, which decreased by 8.1% in FY 2025. **Figure 9** provides the 12-month moving total of net General Fund revenue, excluding transfers.

**Figure 9 — Iowa General Fund Revenue  
12-Month Moving Net Revenue Total, Excludes Transfer Revenue (\$ in Billions)**



In December 2025, the Revenue Estimating Conference (REC) established an FY 2026 net General Fund revenue growth rate of negative 8.9%, excluding transfer revenue. For FY 2027, the REC estimates growth will be positive 4.2%. In dollar terms, net revenue is projected to decrease \$788.7 million for FY 2026 and increase \$339.5 million for FY 2027. The negative projected revenue growth in FY 2026 reflects the estimated impact of State and federal tax reduction legislation enacted in recent years, while the positive projected revenue growth in FY 2027 reflects relatively normal economic growth. **Figure 9** includes the REC estimates for net General Fund revenue. With transfer revenue included, FY 2026 net revenue is projected to decrease \$784.7 million (-8.8%), while FY 2027 net revenue growth is projected to increase \$341.0 million (4.2%).

Revenue estimates website: [www.legis.iowa.gov/publications/fiscal/quarterlyRevenueEstimate](http://www.legis.iowa.gov/publications/fiscal/quarterlyRevenueEstimate)

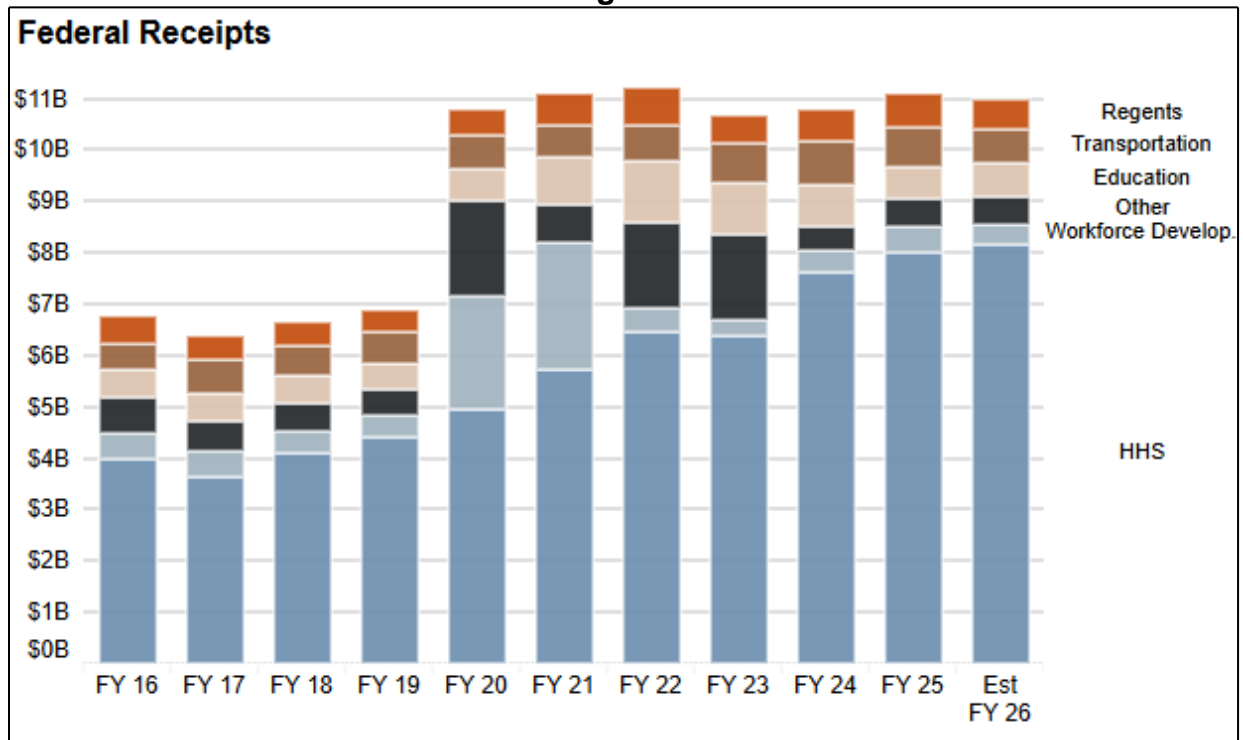
Iowa Economic Trends website: [www.legis.iowa.gov/publications/fiscal/economicTrends](http://www.legis.iowa.gov/publications/fiscal/economicTrends)

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**FY 2026 Federal Funds**

In FY 2020, federal receipts received by the State of Iowa increased by nearly \$4.000 billion compared to FY 2019 due to the COVID-19 pandemic. Federal receipts have remained elevated since FY 2020. For FY 2026, it is estimated that Iowa will receive a total of \$10.971 billion in federal funds. The majority of the federal funds are received by the Department of Health and Human Services (HHS) and are distributed to the Medicaid Program. **Figure 1** shows the recipients of federal funds from FY 2016 through estimated FY 2026.

**Figure 1**



Note: Fiscal years in **Figure 1** are on a State fiscal year basis.

Figure 2 provides a history of federal funds received by Iowa departments for FY 2023, FY 2024, FY 2025, and estimated federal funds for FY 2026.

Figure 2

<b>Federal Receipts</b>				
(in Millions)				
	<u>Actual FY 2023</u>	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Estimated FY 2026</u>
Education	\$ 1,006.8	\$ 794.1	\$ 609.0	\$ 649.3
Health and Human Services	6,371.0	7,634.4	7,986.6	8,169.2
Other	1,655.0	468.6	559.5	533.6
Regents	548.5	617.6	630.8	581.2
Transportation	787.6	867.6	794.0	653.0
Workforce Development	321.8	412.1	510.4	384.2
<b>Total</b>	<u>\$ 10,690.6</u>	<u>\$ 10,794.3</u>	<u>\$ 11,090.3</u>	<u>\$ 10,970.5</u>

Note: Other includes 28 State entities.

**Federal Funds Tracking: Grants Enterprise Management System**

The Iowa [Grants Enterprise Management System \(GEM\\$\)](#) is operated by the Department of Management (DOM) and is designed as a resource for State agencies and local governments for researching and applying for federal grant opportunities and tracking the award of funding, if granted. The GEM\$ does all of the following:

- Manages the reporting of grants applied for and received by State agencies.
- Posts State grants available for application.
- Manages State agency awards to government entities, nonprofit organizations, private businesses, and individuals. This includes the grant application, selection, award/contracting, monitoring, communications, modification, reporting, closeout, and financial management processes.

GEM\$ also enables State departments to collaborate on grants when possible. Agencies that used GEM\$ to report their awards in CY 2024 include the following:

- Department of Administrative Services
- Department of Agriculture and Land Stewardship
- Office of the Attorney General
- Department of Commerce
- Department of Corrections
- Iowa Economic Development Authority
- Department of Education
- Department of Workforce Development
- Department of Health and Human Services
- Department of Homeland Security and Emergency Management
- Department of Management
- Department of Natural Resources
- Department of Public Safety
- Department of Veterans Affairs

**Related Websites**

Federal Funds Information for States: [www.ffis.org](http://www.ffis.org)  
 Government Accountability Office: [www.gao.gov](http://www.gao.gov)

## Federal Block Grants

In the 2025 Legislative Session, the General Assembly passed 2025 Iowa Acts, chapter [152](#) (FY 2026 and FY 2027 Federal Block Grant Appropriations Act). The Act authorized the following block grants through FY 2027.

### Substance Use Block Grant — Health and Human Services

FY 2026 Appropriation: \$14.1 million

FY 2027 Appropriation: \$14.1 million

Description: The Substance Use Block Grant (SUBG) provides funds to prevent and treat substance use. Grantees must develop a comprehensive primary prevention program that includes activities and services in various settings. The program must target the general population and subgroups at high risk for substance use. To receive their full SUBG awards, grantees must enact and enforce laws prohibiting the sale or distribution of tobacco products to individuals under the age of 18.

### Community Mental Health Services Block Grant — Health and Human Services

FY 2026 Appropriation: \$7.8 million

FY 2027 Appropriation: \$7.8 million

Description: The Community Mental Health Services Block Grant (MHBG) awards grants to provide community mental health services. Grantees have flexibility to use funds for new programs or to supplement their current activities. Grantees must submit a plan explaining how they will use MHBG funds, distribute funds to local government entities and nongovernmental organizations, comply with general federal requirements for managing grants, and form and support a state or territory mental health planning council.

### Maternal and Child Health Services Block Grant — Health and Human Services

FY 2026 Appropriation: \$6.8 million

FY 2027 Appropriation: \$6.8 million

Description: The purpose of the Maternal and Child Health Services Block Grant Program is to create federal/state partnerships that enable each state or jurisdiction to address the health services needs of mothers, infants, and children, which includes children with special health care needs and their families. States receive formula-based funding to improve the health of families, particularly those with low income or limited access to health services.

### Preventive Health and Health Services Block Grant — Health and Human Services

FY 2026 Appropriation: \$2.0 million

FY 2027 Appropriation: \$2.0 million

Description: The Preventive Health and Health Services Block Grant provides flexible funding for unfunded or underfunded public health needs, including prevention services and outbreak control.

### Edward Byrne Memorial Justice Assistance Grant Program — Public Safety

FY 2026 Appropriation: \$2.0 million

FY 2027 Appropriation: \$2.2 million

Description: The Justice Assistance Grant (JAG) provides additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice. This may include programming related to law enforcement, prosecution and courts, prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, crime victims and witnesses, mental health and related law enforcement and

corrections, and implementation of State crisis intervention court proceedings and related programs or initiatives.

#### Residential Substance Abuse Treatment for State Prisoners Formula Grant — Public Safety

FY 2026 Appropriation: \$0.4 million

FY 2027 Appropriation: \$0.3 million

Description: The Residential Substance Abuse Treatment for State Prisoners Formula Grant is a formula grant program intended to enhance the capabilities of state, local, and tribal governments to provide residential substance use disorder (SUD) treatment to adult and juvenile populations during detention or incarceration. The Grant may also be used to initiate or continue evidence-based SUD treatment in jails, to prepare individuals for reintegration into the community, and to assist them and their communities throughout the reentry process by delivering community-based treatment and other recovery aftercare services.

#### Community Services Block Grant — Health and Human Services

FY 2026 Appropriation: \$8.3 million

FY 2027 Appropriation: \$8.3 million

Description: The Community Services Block Grant (CSBG) provides funds to administer support services that alleviate the causes and conditions of poverty. Local Community Action Agencies provide CSBG-funded services and activities including housing, nutrition, utility, and transportation assistance; employment, education, and other income and asset building services; crisis and emergency services; and community asset building initiatives.

#### Community Development Block Grant — Iowa Economic Development Authority

FY 2026 Appropriation: \$26.5 million

FY 2027 Appropriation: \$26.5 million

Description: The Community Development Block Grant (CDBG), funded through the U.S. Department of Housing and Urban Development, provides annual grants on a formula basis to states, cities, and counties. The main purpose of the program is to develop viable communities by providing decent housing, suitable living environments, and expanded economic opportunities, primarily for persons of low and moderate incomes. Funds are typically used for housing assistance, job training and employment-related transportation services, water and sewer improvements, community facility improvements, the opportunities and threats fund, and neighborhood revitalization activities.

#### Surface Transportation Block Grant Program — Transportation

FY 2026 Appropriation: \$192.6 million

FY 2027 Appropriation: \$192.6 million

Description: The Surface Transportation Block Grant (STBG) provides flexible funding that may be used by states and localities for projects to preserve and improve the conditions and performance on any federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.

#### Low-Income Home Energy Assistance Program — Health and Human Services

FY 2026 Appropriation: \$58.1 million

FY 2027 Appropriation: \$58.1 million

Description: The Low-Income Home Energy Assistance Program (LIHEAP) Block Grant provides funds to assist low-income households with meeting immediate home energy needs. The LIHEAP benefits target households with low incomes, particularly those that have a high home energy burden (percentage of

income that goes to heating and cooling bills) and/or have members who are elderly, disabled, and/or young children. Grant recipients can use funds for heating and/or cooling costs, and up to 15.0% of their funding (or 25.0% with a waiver) for weatherization assistance.

#### Social Services Block Grant — Health and Human Services

FY 2026 Appropriation: \$15.3 million

FY 2027 Appropriation: \$15.3 million

Description: The purpose of the Social Services Block Grant (SSBG) is to support social services supporting economic self-sufficiency; preventing or remedying neglect, abuse, or the exploitation of children and adults; preventing or reducing inappropriate institutionalization; and securing referrals for institutional care, where appropriate. Services and eligibility requirements vary by state. The Uniform Definitions of Services, which includes 29 service categories, provides guidelines to states for reporting purposes. Service categories most frequently supported by SSBG include child care, child welfare, services for persons with disabilities, case management services, and protective services for adults.

#### Child Care and Development Block Grant — Health and Human Services

FY 2026 Appropriation: \$109.6 million

FY 2027 Appropriation: \$109.6 million

Description: The Child Care and Development Block Grant (CCDBG) Act authorizes the Child Care Development Fund (CCDF) Program and authorizes discretionary appropriations to support grants to State, territorial, and tribal-led agencies. The CCDF is the primary federal funding source to help low-income families afford child care.

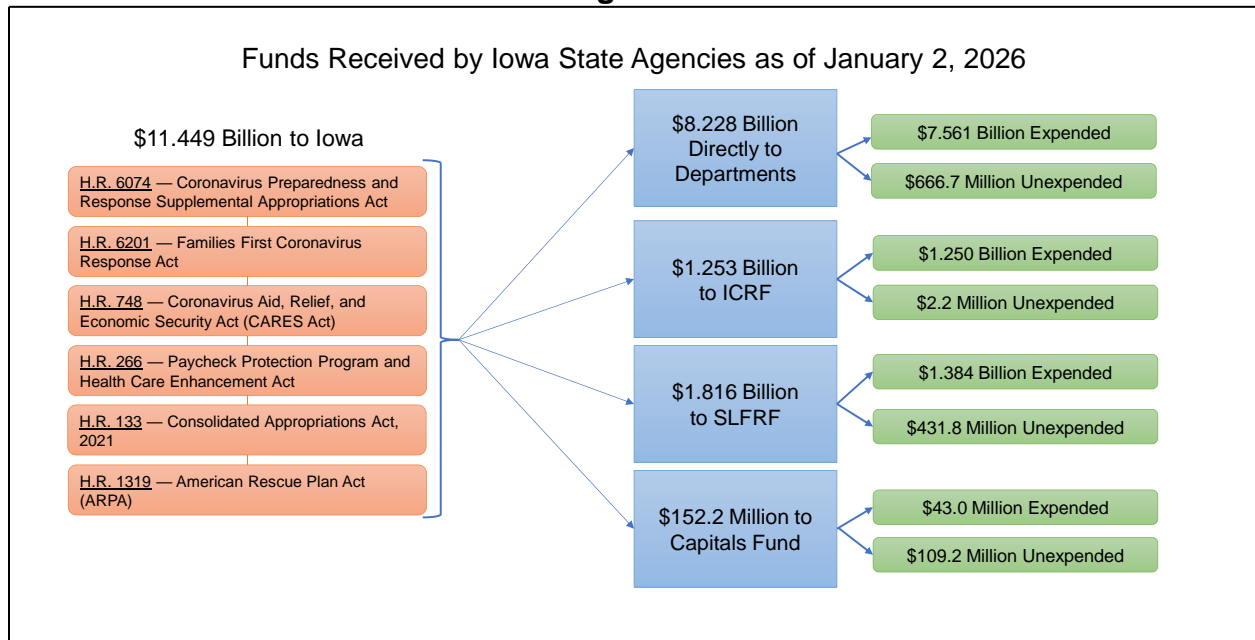
### CARES Act, ARPA, and Other Federal Stimulus Acts

The federal government enacted the following six Acts in response to the COVID-19 pandemic since March 2020:

- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.
- [H.R. 133](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

Through January 2, 2026, State agencies in Iowa have reported federal awards totaling \$11.449 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$8.228 billion was awarded directly to agencies, \$1.253 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), \$1.816 billion was awarded to the Iowa Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for the State and nonentitlement units of government, and \$152.2 million was awarded to the Coronavirus Capitals Fund. Although expenditures for some programs are no longer authorized, many will continue, with the final performance date extending to 2027.

**Figure 3**



Note: Funds awarded to the ICRF and the SLFRF include earned interest.

Total expenditures from the eight programs that have accounted for the most funding across all six federal Acts are outlined in **Figure 4**. The majority of expenditures (70.5%) occurred from FY 2020 through FY 2022. Expenditures have decreased each year since FY 2021, with 6.1% of expenditures occurring in FY 2025 and 1.5% occurring so far in FY 2026.

**Figure 4**

<b>COVID-19 Aid    Expenditures by Top Eight Programs</b>								
<b>(in Millions)</b>								
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
ARP Elementary and Second. School Emerg. Relief	\$0.0	\$0.0	\$176.0	\$294.3	\$214.8	\$84.1	\$0.3	\$769.5
Child Care and Development Block Grant	\$6.4	\$62.6	\$205.0	\$137.9	\$74.2	\$12.4	(\$0.9)	\$497.6
Coronavirus Relief Fund	\$545.1	\$576.9	\$104.5	\$14.7	\$0.0	\$0.0	\$0.0	\$1,241.2
Coronavirus State and Local Fiscal Recovery Fund	\$0.0	\$0.0	\$386.8	\$253.3	\$224.2	\$387.4	\$132.7	\$1,384.4
Elementary and Secondary School Emergency Relief Fund	\$64.4	\$75.3	\$221.5	\$48.9	\$6.5	\$0.0	\$0.0	\$416.5
Epidemiology and Lab. Capacity for Infectious Diseases	\$0.0	\$38.9	\$53.7	\$21.6	\$46.5	\$40.9	\$2.4	\$204.1
Medical Assistance Program	\$130.6	\$301.1	\$321.8	\$340.9	\$156.9	\$0.0	\$0.0	\$1,251.3
Other	\$131.3	\$298.0	\$502.9	\$274.0	\$157.1	\$105.3	\$25.8	\$1,494.3
Unemployment Insurance	\$1,253.4	\$1,695.2	\$173.9	\$7.2	\$0.1	\$0.1	(\$2.5)	\$3,127.1
<b>Grand Total</b>	<b>\$2,131.1</b>	<b>\$3,048.0</b>	<b>\$2,146.1</b>	<b>\$1,392.9</b>	<b>\$880.3</b>	<b>\$630.1</b>	<b>\$157.7</b>	<b>\$10,386.1</b>

Note: This figure reflects expenditures that occurred between July 1 and June 30 without regard to accrual adjustments.

Federal payments for unemployment insurance, which are separate from any payments made to unemployment insurance from the ICRF and SLFRF, were more than half of all expenditures in FY 2020 (58.8%) and FY 2021 (55.6%). The ICRF was the second major program from which expenditures were made and comprised 25.6% of expenditures in FY 2020 and 18.9% in FY 2021. Medicaid expenditures were made monthly until the end of calendar year 2023. The Medicaid Program has comprised 12.0% of total expenditures since FY 2020. Epidemiology and Laboratory Capacity for Infectious Diseases spending has remained relatively steady since FY 2021 and has comprised 2.0% of total expenditures. The Child Care and Development Block Grant has comprised 4.8% of total expenditures. Two separate programs related to the Elementary and Secondary School Emergency Relief Fund have been major sources of expenditures with a combined \$1,186.1 million (11.4%) in spending since FY 2020. Beginning in FY 2022, the SLFRF began to contribute to spending with \$1,384.4 million (13.3%) in total expenditures. As of January 2, 2026, a total of \$157.7 million from COVID-19 funds has been spent in FY 2026.

Figure 5

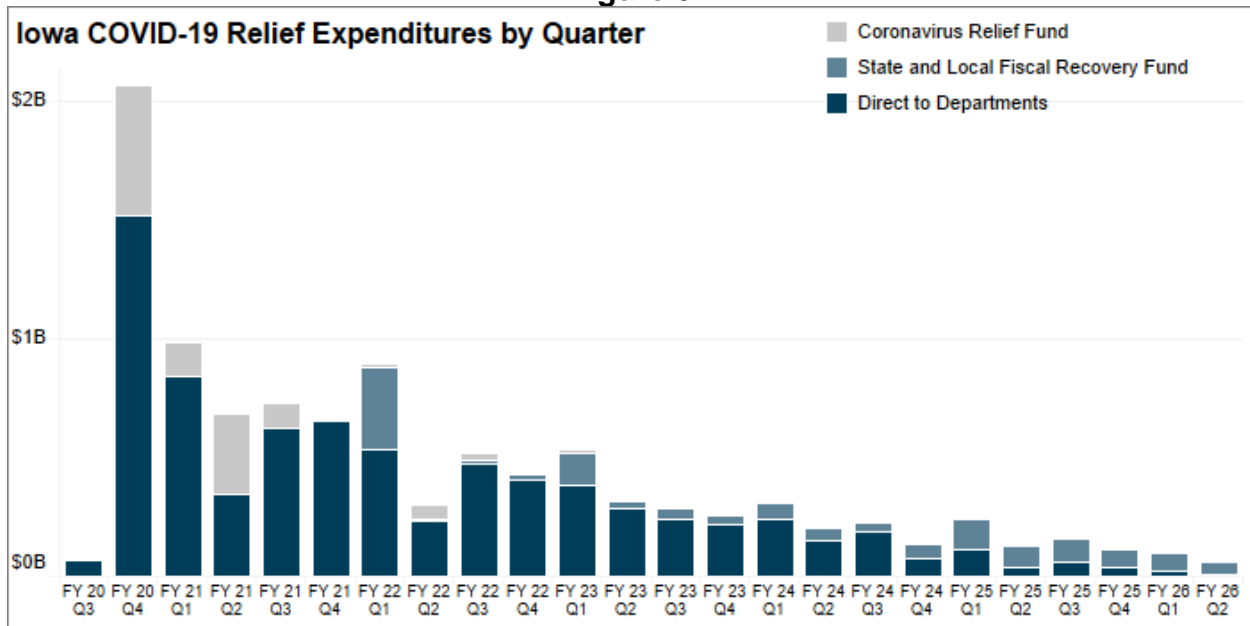


Figure 5 shows how federal relief funding has been spent by quarter and how expenditures have slowed. The figure displays larger expenditures at the start of the COVID-19 pandemic (FY 2020 Q4) in response to the public health emergency and economic slowdown with expenditures decreasing as the situation began to stabilize. The ICRF accounted for a large part of spending through FY 2021 Q3, but expenditures since then have decreased. Funding provided directly to departments accounted for the largest share of expenditures in each quarter through FY 2024 Q4. Expenditures from the SLFRF began in FY 2022 Q1, but these expenditures were driven by the two largest payments. One was a transfer to the Unemployment Compensation Trust Fund, and the other was a transfer to nonentitlement units of government in Iowa.

To summarize, the ICRF is nearing the point of final closeout with nearly all funds spent. Funding allocated directly to departments is the largest source of expenditures, but these funding streams will begin sunsetting. Approximately 25.0% of the awards to the SLFRF have yet to be expended, although most of these funds have been obligated.

**Figure 6** focuses on the eight programs with the most total expenditures in the previous four quarters. The SLFRF comprised the majority of expenditures (72.0%). The American Rescue Plan Elementary and Secondary Emergency Relief was 5.7% of all expenditures. The Coronavirus Capital Projects Fund was 5.7% of all expenditures.

**Figure 6**

<b>Federal COVID-19 Aid Expenditures by Four Most Recent Quarters</b>					
Top 8 Programs (in Millions)					
	FY 25 Q3	FY 25 Q4	FY 26 Q1	FY 26 Q2	Total
ARP Elementary and Second. School Emerg. Relief	\$24.1	\$0.0	\$0.2	\$0.1	\$24.3
Capital Projects Fund	\$3.2	\$13.7	\$2.5	\$4.8	\$24.2
Coronavirus State and Local Fiscal Recovery Fund	\$99.2	\$74.4	\$75.8	\$56.5	\$306.0
Emergency Rental Assistance Program	\$4.3	\$4.5	\$5.5	\$0.0	\$14.4
Epidemiology and Lab. Capacity for Infectious Diseases	\$9.6	\$8.6	\$1.8	\$0.6	\$20.6
Homeowner Assistance Fund	\$4.1	\$2.7	\$2.9	\$0.2	\$9.8
Other	\$10.3	\$3.6	\$1.0	(\$0.6)	\$14.2
Public Health Crisis Response	\$0.4	\$2.4	\$3.5	\$0.4	\$6.7
Rethink K12 Education Models Grants	\$2.0	\$0.8	\$2.1	\$0.0	\$4.9
<b>Total</b>	<b>\$157.1</b>	<b>\$110.7</b>	<b>\$95.4</b>	<b>\$62.0</b>	<b>\$425.2</b>

Note: This figure reflects expenditures that occurred between July 1 and June 30 without regard to accrual adjustments.

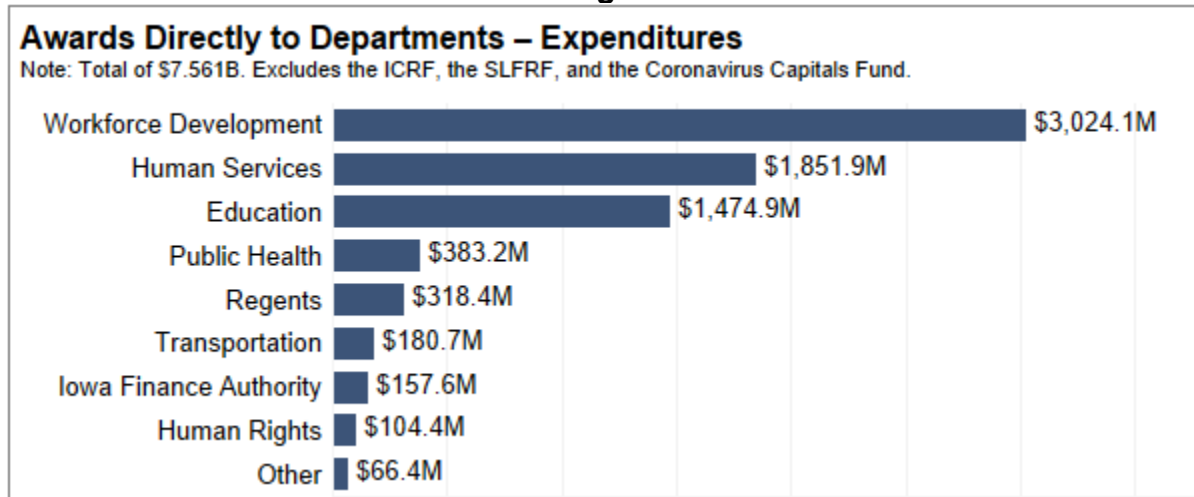
The following sections go into more detail on the four main types of federal awards made to the State of Iowa:

- Funding made directly to departments
- Funding to the ICRF
- Funding to the SLFRF
- Funding to the Coronavirus Capitals Fund

### Federal Funding Awards Directly to Departments

Figure 7 displays the eight agencies that received the most funding that was awarded directly to agencies. Of the \$8.228 billion in federal funds awarded directly to State agencies, \$7.561 billion (91.9%) has been expended as of January 2, 2026. Of the total year-to-date expenditures, \$3.024 billion (40.0%) has been expended by Iowa Workforce Development for worker unemployment benefits and child care grants. This figure does not include the funds from the ICRF and SLFRF allocated for this same purpose. The then-Department of Human Services expended \$1.852 billion (24.5%), the majority of which has been dedicated to the Medical Assistance Program. The Department of Education has expended \$1.475 billion (19.5%), with approximately half of expenditures going to American Rescue Plan Elementary and Secondary School Emergency Relief. The then-Department of Public Health expended \$383.2 million (5.1%). The Board of Regents has expended \$318.4 million (4.2%). The Department of Transportation has expended \$180.7 million (2.4%). The Iowa Finance Authority has expended \$157.6 million (2.1%). The then-Department of Human Rights expended \$104.4 million (1.4%). The **Appendix** at the end of this document details the \$8.228 billion awarded directly to State agencies by program.

Figure 7



Note: Awards to State agencies were made prior to State government alignment.

## Iowa Coronavirus Relief Fund

Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020, illustrated in **Figure 8**. To date, \$2.6 million in interest earnings has been credited to the ICRF. As of January 2, 2026, net transfers to agencies total \$1.247 billion, with some funds having been returned to the ICRF. Agencies have reported expenditures that exceed transfers by \$267,000. This is due to the ongoing nature of transaction reporting. The current balance in the ICRF is \$2.3 million. The U.S. Department of the Treasury has revised the guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation concerning such cost by December 31, 2021. Recipients were allowed to record expenditures through September 30, 2022. As of January 2, 2026, \$3.2 million has been returned to the federal government. A final report has not been issued on all ICRF expenditures, but the State is allowed to retain interest earnings for payment of administrative expenses.

**Figure 8**

<b>Coronavirus Relief Fund (April 2020 CARES Act)</b>		
<b>Coronavirus Relief Fund</b>		
Federal Support	\$	1,250,000,000
Interest		2,601,637
Federal Support Returned		-3,207,151
Net Transfers to Agencies		-1,247,124,889
<b>Fund Balance</b>	<b>\$</b>	<b>2,269,597</b>
<b>Department Activities</b>		
Transfers Received		1,247,124,889
Reported Expenses		-1,247,391,613
<b>Unexpended Transfers</b>	<b>\$</b>	<b>(266,723)</b>
<b>Total Unexpended</b>	<b>\$</b>	<b>2,002,873</b>

## Iowa State and Local Coronavirus Fiscal Recovery Fund

Iowa received \$1.703 billion in federal support and \$113.7 million in interest as of January 2, 2026, for a total of \$1.816 billion, that has been deposited into the SLFRF. A total of \$1.408 billion has been transferred to various agencies. The first \$237.5 million was transferred to the Iowa Workforce Development (IWD) Unemployment Insurance Trust Fund. These funds are used to support ongoing unemployment benefits for Iowans. An additional \$221.2 million was transferred to the Iowa Department of Revenue for payments to nonentitlement units of government, which are cities with a population of less than 50,000. Funds provided to State and local governments have broad spending flexibility, including addressing emergency and economic effects of the pandemic; replenishing revenue losses due to the shutdown of the economy; funding investments in water, sewer, and broadband infrastructure; and providing premium pay to essential workers.

Funds in the SLFRF must be used to cover costs incurred by recipients between March 3, 2021, and December 31, 2024. Funds must be obligated by December 31, 2024, and expended by December 31, 2026, or the funds will revert back to the federal government. Earned interest does not revert to the federal government. As of January 2, 2026, \$431.8 million remains unexpended.

**Figure 9** reflects SLFRF activity across the State. Total unexpended funds include moneys that remain in the SLFRF and moneys that were transferred to departments but have not been expended by the State.

**Figure 9**

<b>Coronavirus State and Local Fiscal Recovery Fund Revenue, Transfers, and Department Activities</b>		
Coronavirus Fiscal Recovery Fund		
Federal Support	\$	1,702,553,364
Interest		113,679,574
Net Transfers to Agencies		-1,407,688,383
Fund Balance	\$	408,544,555
Department Activities		
Transfers Received		1,407,688,383
Reported Expenses		-1,384,434,353
Unexpended Transfers	\$	23,254,030
<b>Total Unexpended</b>	<b>\$</b>	<b>431,798,585</b>

**Figure 10** shows expenditures at a program level. Note that some programs may show expenditures that exceed transfers that have been made to a department. The discrepancy is primarily due to the ongoing nature of transaction reporting. The Legislative Services Agency (LSA) will continue to monitor these programs.

**Figure 10**  
**Iowa Coronavirus Fiscal Recovery Fund**  
**Total Transfers and Expenditures**

	Net Transfers	Expenditures
<b>Administrative Services</b>	<b>\$ 48,318,313</b>	<b>\$ 47,728,649</b>
Local Government Relief Payments Support	386,225	386,225
Public Sector Premium Pay - Corrections	1,524,000	1,524,000
Public Sector Premium Pay - Teachers	95,000	95,000
Public Sector Premium Pay - Peace Officers	5,988,000	5,988,000
Premium Pay Administration	6,000	6,000
PPE and DME Storage and Distribution - DAS	1,848,767	1,943,060
Iowa Juvenile Home - Demolition and Asbestos Remediation	353,278	353,278
Park Avenue Project	25,796,646	25,738,919
HHS Strategic Space Planning	10,235,500	11,694,167
Glenwood Resource Center	1,232,897	0
Wallace Building Demolition	852,000	0
<b>Aging (HHS)</b>	<b>\$ 435,000</b>	<b>\$ 491,800</b>
Office of the Public Guardian	435,000	491,800
<b>Agriculture and Land Stewardship</b>	<b>\$ 19,336,480</b>	<b>\$ 17,800,451</b>
Iowa Conservation Infrastructure	17,108,405	15,572,376
Iowa Quality Fuel Program	2,228,075	2,228,075
<b>Attorney General</b>	<b>\$ 5,500,000</b>	<b>\$ 5,412,943</b>
Victim Assistance	5,500,000	5,412,943
<b>College Student Aid Commission (Department of Education)</b>	<b>\$ 7,710,211</b>	<b>\$ 7,538,834</b>
GEAR UP Iowa Future Ready	1,834,657	1,663,280
National Guard Benefits Program	600,000	600,000
National Guard Service Scholarship Supp. Spring 2023	1,600,000	1,600,000
National Guard Service Scholarship Supp. Spring 2023 - Additional	175,554	175,554
Last-Dollar Scholarship Program	3,500,000	3,500,000
<b>Corrections</b>	<b>\$ 14,068,539</b>	<b>\$ 14,068,539</b>
Homes for Iowa	13,500,000	13,500,000
Iowa Corrections Offender Network	568,539	568,539
<b>Education</b>	<b>\$ 15,062,165</b>	<b>\$ 12,733,764</b>
Iowa Private Sector Premium Pay	732,020	732,020
Critical Incident Mapping	1,051,524	1,051,524
GEAR UP Iowa Future Ready	2,900,002	3,071,601
Summer Food Service Program/Seamless Summer Option	693,294	693,294
ICAPS Security	84,265	84,265
Charter School Start Up and Expansion	2,900,722	2,900,722
Iowa Tuition Grant	2,700,992	2,700,992
Credentials for Child Care Careers	38,323	38,323
Teachers Accelerating Learning Fund	1,461,023	1,461,023
Reading Assistant	2,500,000	0

## Iowa Coronavirus Fiscal Recovery Fund (continued) Total Transfers and Expenditures

	Net Transfers	Expenditures
<b>Economic Development Authority</b>	<b>\$ 176,444,736</b>	<b>\$ 174,449,447</b>
Tourism Marketing Projects	1,241,754	1,241,754
Iowa Promotional Campaign Fall 2021	3,899,982	3,899,982
Iowa Promotional Campaign Spring 2022	4,700,000	4,700,000
Iowa Promotional Campaign Spring 2023	3,750,000	3,750,000
Manufacturing 4.0 Small Manufacturers	4,571,000	4,520,269
Manufacturing 4.0 Mid-Size Manufacturers	20,370,000	20,428,222
Downtown Housing Grant Program	16,241,000	16,223,360
Nonprofit Initiative	43,624,000	43,616,497
Destination Iowa	71,600,000	71,589,390
Iowa Brand Development	305,000	305,000
Manufacturing 4.0 - Tech. Investment Small Manufacturers	1,740,000	1,731,979
Talent Attraction	657,000	667,425
Iowa Food Insecurity Infrastructure	1,375,000	1,355,041
Opioid Prevention, Treatment, and Recovery	420,000	420,530
State Disaster Recovery Housing Grant Program	1,950,000	0
<b>Governor's Office</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
Boards and Commissions Review	15,000	15,000
<b>Health and Human Services</b>	<b>\$ 9,387,507</b>	<b>\$ 5,105,500</b>
Administration	186,800	0
Office of the Public Guardian	10,400	10,400
HHS Strategic Space Planning	3,186,654	0
Opioid Prevention, Treatment, and Recovery Program	1,268,785	1,418,785
Qualified Residential Treatment Program Security	921,254	921,254
PPE and DME Storage and Distribution - HHS	234,756	239,256
Centers of Excellence	1,443,014	1,583,931
Security Enhancements for Youth Shelter Programs	59,249	931,874
Food Banks	1,000,000	0
Health Information Exchange	1,076,594	0
<b>Homeland Security</b>	<b>\$ 73,273,107</b>	<b>\$ 65,318,909</b>
PPE Storage	213,304	213,304
School Safety Vulnerability Assessments and Improv. Fund	70,151,778	62,197,580
School Safety Administration	2,625,000	2,625,000
Perry School District Building Improvements	283,025	283,025
<b>Iowa Finance Authority</b>	<b>\$ 96,570,444</b>	<b>\$ 90,885,322</b>
Wastewater Infrastructure for Unsewered Communities	12,144,279	11,390,790
Economically Significant Projects	24,817,647	22,931,754
Minority Down Payment Assistance Pilot Program	965,000	965,000
Watershed Protection Projects	7,901,138	6,564,969
Industrial Water Reuse Projects	1,767,239	1,817,239
Housing Finance General Office	17,539,600	0
Home Rehabilitation Block Grant Pilot Program	1,476,603	1,781,218
Iowa HOME Program	12,748,794	11,569,988
Low-Income Housing Tax Credit Program	15,603,508	32,259,907
Iowa Recovery Housing Fund	1,606,636	1,604,457

**Iowa Coronavirus Fiscal Recovery Fund (continued)**  
**Total Transfers and Expenditures**

	Net Transfers	Expenditures
<b>Iowa PBS</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>
Antenna Replacement	1,200,000	1,200,000
<b>Management</b>	<b>\$ 11,751,247</b>	<b>\$ 11,400,669</b>
Fund Administration	4,270,557	4,270,557
Workforce Realignment Consultant	42,500	42,500
Guidehouse Alignment Consultant	1,035,514	1,035,514
Rule Management Program	2,562,546	2,562,546
Organizational Change Management Support	543,000	543,000
Alignment Employee Engagement	2,546,652	2,546,652
Area Education Agency Benchmarking	300,000	300,000
SLFRF Interest Projects	350,578	0
Correctional Institutions Data Analysis	99,900	99,900
<b>Management Division of Information Technology (DOM DoIT)</b>	<b>\$ 196,552,362</b>	<b>\$ 200,111,973</b>
DOM DoIT Broadband Community Engagement	1,320,000	1,320,000
Broadband Infrastructure Support Grants	109,851,558	112,220,858
Broadband Expansion Grant Administration	3,822,764	3,881,831
Security Operations Center	5,862,410	6,153,829
Data Center Migration	19,479,964	19,818,756
Operations System Replacement	781,166	781,166
Endpoint Detection and Response Platform	5,636,860	5,670,766
Capitol Complex Network Upgrade	3,100,077	3,100,077
Inventory and Asset Management	1,000,000	1,000,000
Digital Transformation Project	12,485,491	12,939,133
Identity and Access Management	3,490,375	3,490,375
Identity and Access Management Fall 2023	3,595,086	3,595,086
State Financial System	21,141,906	20,848,030
Joint Forces HQ HVAC Replacement	2,659,400	2,659,400
Statewide IT Organization	1,500,000	1,500,000
Department of Public Safety Network Modernization	825,305	1,132,668
<b>Natural Resources</b>	<b>\$ 130,779</b>	<b>\$ 130,779</b>
Hazardous Condition Remediation Plan	117,479	117,479
Beeds Lake Sewer and Water System Upgrade	13,300	13,300
<b>Public Defender (DIAL)</b>	<b>\$ 13,823</b>	<b>\$ 0</b>
Davenport/Muscatine Office	13,823	0
<b>Public Defense</b>	<b>\$ 3,784,789</b>	<b>\$ 4,022,789</b>
DPS and DPD Deployment	1,413,144	1,413,144
Deployment 2024	1,847,144	1,847,144
Recruitment Incentives Program	524,500	762,500

**Iowa Coronavirus Fiscal Recovery Fund (continued)**  
**Total Transfers and Expenditures**

	Net Transfers	Expenditures
<b>Public Safety</b>	<b>\$ 45,530,262</b>	<b>\$ 46,331,976</b>
Computer-Aided Dispatch	1,359,712	2,352,516
DPS Recruitment Initiative	868,031	869,676
School Safety Hardware and Software	8,317,063	8,317,035
School Safety Bureau	3,785,000	3,399,937
Motor Vehicle Enforcement Transition	24,130,031	24,133,757
DPS and DPD Deployment	583,566	583,566
Deployment 2024	169,996	169,996
School Resource Officer	54,599	54,599
ISP Aircraft	6,262,264	6,449,712
Fire Service Training Revolving Fund	0	1,183
<b>State Fair</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
Iowa State Fair Security Improvements	1,500,000	1,500,000
<b>Regents</b>	<b>\$ 45,519,872</b>	<b>\$ 46,900,514</b>
UNI Future Ready Iowa Scholarship Program	4,166,400	4,166,400
Veterinary Diagnostic Lab Phase II	36,521,775	37,954,414
Biosciences Infrastructure	4,831,697	4,779,700
<b>Revenue</b>	<b>\$ 221,185,312</b>	<b>\$ 221,185,312</b>
Local Government Relief	221,185,312	221,185,312
<b>Transportation</b>	<b>\$ 102,800,000</b>	<b>\$ 99,860,664</b>
Commercial Aviation Airports	100,000,000	97,060,664
Motor Vehicle Enforcement Transition	2,800,000	2,800,000
<b>Veterans Affairs</b>	<b>\$ 265,232</b>	<b>\$ 265,232</b>
Veterans Trust Fund Supplemental Grant	265,232	265,232
<b>Workforce Development</b>	<b>\$ 311,333,205</b>	<b>\$ 309,975,288</b>
Unemployment Insurance Trust Fund	237,470,586	237,470,586
IowaWORKS Program Promotion	601,023	601,023
Reemployment Case Management System	8,168,746	7,447,287
Child Care Challenge	6,856,915	6,874,025
Summer Youth Internship Projects	1,312,892	1,312,892
Labor Market Information System	557,895	462,936
Child Care Challenge Business Incentive	19,118,923	18,443,364
Health Careers Registered Apprenticeship	1,169,847	1,108,195
Health Careers Registered Apprenticeship 2.0	1,771,957	1,719,158
Healthcare Pipeline Grant	89,254	0
Work-Based Learning Professional Profiling System	950,179	1,697,500
Teacher and Paraeducator Registered Apprenticeship	27,236,916	26,767,508
Iowa Language Learners Job Training Program	166,948	171,002
Statewide CDL Infrastructure	4,736,132	4,741,451
Entry-Level Driver Training Program	578,618	571,067
IowaWORKS Mobile	307,647	400,066
Home Base Iowa Portal	238,729	187,229
	<b>\$ 1,407,688,383</b>	<b>\$ 1,384,434,353</b>

Note: Some awards to State agencies were made prior to State government alignment.

**Department of Administrative Services (DAS)**

- **Local Government Relief Payments Support:** The Governor has transferred \$386,000 to administer local government relief for nonentitlement units in cities with a population less than 50,000. The DAS has expended the balance of the funds.
- **Iowa Public Sector Premium Pay:** The Governor has transferred \$7.6 million to provide a premium pay lump-sum payment to teachers employed by the State, law enforcement and corrections officers, and medical professionals working in corrections. The DAS has expended the balance of the funds. This includes \$6,000 expended for administration.
- **PPE and DME Storage and Distribution:** The Governor has transferred \$1.8 million to pay for centralized storage of personal protective equipment (PPE) and durable medical equipment (DME). The DAS has expended \$1.9 million. This expenditure exceeds the amount transferred to date by \$94,000, but additional funds are expected to be transferred in the future.
- **Iowa Juvenile Home:** The Governor has transferred \$353,000 for demolition and asbestos remediation at the Iowa Juvenile Home to prepare the site for community redevelopment. The DAS has expended the balance of the funds.
- **Park Avenue Project:** The Governor has transferred \$25.8 million for the purchase of a building, completion of infrastructure improvements, and relocation of staff. The DAS has expended \$25.7 million, and there is a balance of \$58,000 remaining.
- **Health and Human Services Strategic Space Planning:** The Governor has transferred \$10.2 million to the DAS to renovate the Lucas State Office Building and the Hoover State Office Building. The DAS has expended \$11.7 million. This expenditure exceeds the amount transferred to date by \$1.5 million, but additional funds are expected to be transferred in the future.
- **Glenwood Resource Center:** The Governor has transferred \$1.2 million to support the Glenwood Resource Center. No funds have been expended.
- **Wallace Building Demolition:** The Governor has transferred \$852,000 for services related to the demolition of the Wallace Building. No funds have been expended.

**Department on Aging (IDA)**

- **Office of the Public Guardian:** The Governor has transferred \$435,000 to reduce the waiting list and pay for case opening fees for lowans to expedite the transition of patients from hospitals to community-based settings. The Department has expended \$492,000. This expenditure exceeds the amount transferred to date by \$57,000, but additional funds are expected to be transferred in the future.

**Department of Agriculture and Land Stewardship (DALs)**

- **Iowa Conservation Infrastructure:** The Governor has transferred \$17.1 million to support the Nutrient Reduction Strategy and implement conservation practices to reduce nutrients in Iowa waters and the Mississippi River watershed. The DALs has expended \$15.6 million, and there is a balance of \$1.5 million remaining.
- **Iowa Quality Fuel Program:** The Governor has transferred \$2.2 million to update and further equip the Iowa fuel quality testing laboratory. The DALs has expended the balance of the funds.

**Iowa Office of the Attorney General (AG)**

- **Victim Assistance:** The Governor has transferred \$5.5 million for victim assistance grants to Iowa's 99 counties to provide services and outreach to crime victims. The AG has expended \$5.4 million, and there is a balance of \$87,000 remaining.

**College Student Aid Commission (Department of Education)**

- **GEAR UP Iowa Future Ready:** The Governor has transferred \$1.8 million to launch the GEAR UP Iowa Future Ready project. This four-year project supports a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The College Student Aid Commission (CSAC) has expended \$1.7 million, and there is a balance of \$171,000 remaining.

- **National Guard Benefits Program:** The Governor has transferred \$600,000 to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The Program provides scholarship awards to Iowa National Guard members who attend eligible Iowa colleges and universities. The CSAC has expended the balance of the funds.
- **National Guard Service Scholarship Supplemental — Spring 2023:** The Governor has transferred \$1.6 million to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The CSAC has expended the balance of the funds.
- **National Guard Service Scholarship Additional Supplemental — Spring 2023:** The Governor has transferred \$176,000 to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The CSAC has expended the balance of the funds.
- **Last-Dollar Scholarship Program:** The Governor has transferred \$3.5 million to cover any remaining tuition and qualified fees for students who meet the federal Pell Grant qualifications. The program provides funding to lowans for short-term programs of study aligned with high-demand jobs at Iowa colleges. The CSAC has expended the balance of the funds.

#### Department of Corrections (DOC)

- **Homes for Iowa:** The Governor has transferred \$13.5 million to support a building trades jobs training program for Iowa inmates. This program constructs modular homes for income-qualified Iowa residents. The DOC has expended the balance of the funds.
- **Iowa Corrections Offender Network (ICON):** The Governor has transferred \$569,000 to support programming needs for the ICON system. The DOC has expended the balance of the funds.

#### Department of Education

- **Iowa Private Sector Premium Pay:** The Governor has transferred \$732,000 to provide a premium pay lump-sum payment to teachers at independent schools. The Department has expended the balance of the funds.
- **Critical Incident Mapping:** The Governor has transferred \$1.1 million for a critical incident mapping system. Critical incident mapping will be made available to independently accredited nonpublic K-12 school locations to include a detailed floor plan of the school building and surrounding school grounds that incorporates key information needed by emergency first responders to plan for and respond to an emergency. The Department has expended the balance of the funds.
- **GEAR UP Iowa Future Ready:** The Governor has transferred \$2.9 million to launch the GEAR UP Iowa Future Ready project. This four-year project supports a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The Department has expended \$3.1 million. This expenditure exceeds the amount transferred to date by \$172,000, but additional funds are expected to be transferred in the future.
- **Summer Food Service Program/Seamless Summer Option:** The Governor has transferred \$693,000 to expand existing summer meal sites and promote new summer meal sites in eligible areas currently underserved by summer meal programs. The Department has expended the balance of the funds.
- **ICAPS Security:** The Governor has transferred \$84,000 to protect Iowa College Aid Processing System (ICAPS) data by adding multifactor authentication, enhancing record audit history, using the State's web application firewall, and adding Completely Automated Public Turing Test to Tell Computers and Humans Apart (CAPTCHA) technology. The Department has expended the balance of the funds.
- **Charter School Start Up and Expansion:** The Governor has transferred \$2.9 million to assist existing charter schools in the improvement or expansion of offerings and to assist newly authorized charter schools in preparation for operation. The Department has expended the balance of the funds.
- **Iowa Tuition Grant:** The Governor has transferred \$2.7 million to support low- or moderate-income households or populations that meet the financial qualifications of the Federal Pell Grant. The Department has expended the balance of the funds.
- **Credentials for Child Care Careers:** The Governor has transferred \$38,000 to expand the child care workforce through career education programs and local community partnerships by creating a

formalized high school option to engage students in child development and early childhood education coursework. The Department has expended the balance of the funds.

- **Teachers Accelerating Learning Fund:** The Governor has transferred \$1.5 million to identify and reward teachers based on accelerated student growth beyond one grade level per year in English language arts or mathematics for grades three through eight. The Department has expended the balance of the funds.
- **Reading Assistant:** The Governor has transferred \$2.5 million to provide licenses for a reading assistant tool used by school districts to support literacy efforts. School districts will have access to the licenses through December 2026 and then will be offered the option to extend access at a discounted rate. No funds have been expended.

#### Economic Development Authority (IEDA)

- **Tourism Marketing Projects:** The Governor has transferred \$1.2 million to promote tourism through investment in an image inventory for tourism marketing campaigns and a redesign of the [Travellowa.com](http://Travellowa.com) tourism website. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Fall 2021:** The Governor has transferred \$3.9 million to invest in a multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Spring 2022:** The Governor has transferred \$4.7 million to invest in a multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Spring 2023:** The Governor has transferred \$3.8 million to a multimedia advertising campaign intended to encourage people to visit, live in, and work in Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 — Small:** The Governor has transferred \$4.6 million to help Iowa's small manufacturers advance their processes; automate decision making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations. The IEDA has expended \$4.5 million, and there is a balance of \$51,000 remaining.
- **Manufacturing 4.0 — Mid-Size:** The Governor has transferred \$20.4 million to help Iowa's mid-size manufacturers advance their processes; automate decision making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations. The IEDA has expended \$20.4 million. This expenditure exceeds the amount transferred to date by \$58,000, but additional funds are expected to be transferred in the future.
- **Downtown Housing Grant Program:** The Governor has transferred \$16.2 million to develop upper-story spaces in downtown properties into residential units to create new housing units in rural Iowa communities. The IEDA has expended \$16.2 million, and there is a balance of \$18,000 remaining.
- **Nonprofit Initiative:** The Governor has transferred \$43.6 million to provide grants for Iowa nonprofits to invest in infrastructure and expand services. The IEDA has expended \$43.6 million, and there is a balance of \$8,000 remaining.
- **Destination Iowa:** The Governor has transferred \$71.6 million to bolster the quality of life in Iowa's communities and attract visitors to the State. The IEDA has expended \$71.6 million, and there is a balance of \$11,000 remaining.
- **Iowa Brand Development:** The Governor has transferred \$305,000 to develop an overall brand strategy for the State of Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 — Tech. Investment Small Manufacturers:** The Governor has transferred \$1.7 million to assist firms with between 3 and 150 employees to acquire specialized hardware or software in the Industry 4.0 technology groups. The IEDA has expended \$1.7 million, and there is a balance of \$8,000 remaining.
- **Talent Attraction:** The Governor has transferred \$657,000 to build a talent attraction system that is trackable, is personal, leverages partnerships statewide, and gives communities a meaningful role in the [This is Iowa](http://This is Iowa) campaign. The IEDA has expended \$667,000. This expenditure exceeds the amount transferred to date by \$10,000, but additional funds are expected to be transferred in the future.

- **Iowa Food Insecurity Infrastructure:** The Governor has transferred \$1.4 million to assist eligible nonprofit food banks and nonprofit food pantry networks that have experienced economic hardship to build, expand, or rehabilitate facilities to enable them to increase the amount of food distributed to local food pantries throughout Iowa. The IEDA has expended \$1.4 million, and there is a balance of \$20,000 remaining.
- **Opioid Prevention, Treatment, and Recovery:** The Governor has transferred \$420,000 to invest in opioid prevention, treatment, and recovery programs for those impacted by the ongoing opioid epidemic. The IEDA has expended \$421,000. This expenditure exceeds the amount transferred to date by \$530, but additional funds are expected to be transferred in the future.
- **State Disaster Recovery Housing Grant Program:** The Governor has transferred \$2.0 million to provide housing assistance to those impacted by natural disasters. No funds have been expended.

#### Governor's Office

- **Boards and Commissions Review:** The Governor has transferred \$15,000 for a review of the State's boards and commissions. The Governor's Office has expended the balance of the funds.

#### Department of Health and Human Services

- **Administration:** The Governor has transferred \$187,000 to the HHS for administrative costs related to accountability, compliance, and program integrity. No funds have been expended.
- **Office of the Public Guardian:** The Governor has transferred \$10,000 to reduce the waiting list and pay for case opening fees for Iowans to expedite the transition of patients from hospitals to community-based settings. The HHS has expended the balance of the funds.
- **HHS Strategic Space Planning:** The Governor has transferred \$3.2 million to the HHS to renovate the Lucas State Office Building and the Hoover State Office Building. No funds have been expended.
- **Opioid Prevention, Treatment, and Recovery Program:** The Governor has transferred \$1.3 million to invest in opioid prevention, treatment, and recovery programs for Iowans impacted by the opioid epidemic. The HHS has expended \$1.4 million. This expenditure exceeds the amount transferred to date by \$150,000, but additional funds are expected to be transferred in the future.
- **Qualified Residential Treatment Program Security:** The Governor has transferred \$921,000 to increase security features in shelter settings to address ongoing concerns of surrounding communities and law enforcement and to better accommodate acuity of youth. The HHS has expended the balance of the funds.
- **PPE and DME Storage and Distribution:** The Governor has transferred \$235,000 to pay for centralized storage of PPE and DME. The HHS has expended \$239,000. This expenditure exceeds the amount transferred to date by \$5,000, but additional funds are expected to be transferred in the future.
- **Centers of Excellence:** The Governor has transferred \$1.4 million to establish two Centers of Excellence programs that demonstrate regional collaboration to provide access to specialty care for rural communities and establish partnerships to leverage resources and develop a business model for long-term sustainability. The HHS has expended \$1.6 million. This expenditure exceeds the amount transferred to date by \$141,000, but additional funds are expected to be transferred in the future.
- **Security Enhancements for Youth Shelter Programs:** The Governor has transferred \$59,000 to increase security features in shelter settings to address ongoing concerns of surrounding communities and law enforcement and to better accommodate acuity of youth. The HHS has expended \$932,000. This expenditure exceeds the amount transferred to date by \$873,000, but additional funds are expected to be transferred in the future.
- **Food Banks:** The Governor has transferred \$1.0 million to provide matching funds for food banks. No funds have been expended.
- **Health Information Exchange:** The Governor has transferred \$1.1 million to allow health records to be accessible across the State as patients travel. No funds have been expended.

#### Department of Homeland Security and Emergency Management (HSEMD)

- **PPE Storage:** The Governor has transferred \$213,000 to pay for a warehouse lease for the storage of PPE. The HSEMD has expended the balance of the funds.

- **School Safety Vulnerability Assessments and School Safety Improvement Fund:** The Governor has transferred \$70.2 million to perform vulnerability assessments and minor capital improvements for school safety enhancements. The HSEMD has expended \$62.2 million, and there is a balance of \$8.0 million remaining.
- **School Safety Administration:** The Governor has transferred \$2.6 million to pay for costs associated with the administration of the School Safety Program. The HSEMD has expended the balance of the funds.
- **Perry School District Building Improvements:** The Governor has transferred \$283,000 to pay for building improvements in the Perry School District. The HSEMD has expended the balance of the funds.

#### Iowa Finance Authority (IFA)

- **Wastewater Infrastructure for Unsewered Communities:** The Governor has transferred \$12.1 million to the Water Infrastructure Fund to provide grants for property owners residing in an unsewered community to repair or upgrade their septic system. A portion of funding will also be reserved to provide financial assistance to unsewered communities to implement an existing plan for constructing a centralized wastewater system. The IFA has expended \$11.4 million, and there is a balance of \$753,000 remaining.
- **Economically Significant Projects:** The Governor has transferred \$24.8 million to provide funding to support the Clean and/or Drinking Water State Revolving Fund-eligible water infrastructure components of projects in Iowa that serve a large population or geographical area. The IFA has expended \$22.9 million, and there is a balance of \$1.9 million remaining.
- **Minority Down Payment Assistance (DPA) Pilot Program:** The Governor has transferred \$965,000 to provide 200 eligible Iowa minority households with assistance purchasing a home. The Program provides a \$5,000 down payment and a closing costs assistance grant when used with the IFA's [FirstHome](#) Program. The IFA has expended the balance of the funds.
- **Watershed Protection Projects:** The Governor has transferred \$7.9 million to invest in nonpoint source watershed projects that improve water quality, focusing on green infrastructure and measures to control nonpoint source pollution from hydromodification. The IFA has expended \$6.6 million, and there is a balance of \$1.3 million remaining.
- **Industrial Water Reuse Projects:** The Governor has transferred \$1.8 million to provide matching grants for manufacturers to install on-site water reuse systems at industrial and/or manufacturing facilities. The IFA has expended \$1.8 million. This expenditure exceeds the amount transferred to date by \$50,000, but additional funds are expected to be transferred in the future.
- **Housing Finance General Office:** The Governor has transferred \$17.5 million to the IFA for housing finance and general office expenses. No funds have been expended.
- **Home Rehabilitation Block Grant Pilot Program:** The Governor has transferred \$1.5 million to offer eligible Iowa communities an opportunity to offer property owners in a target neighborhood financial assistance for eligible repair expenses to help preserve their homes and develop new affordable housing opportunities. Funding opportunities must benefit households with incomes at or below 80.0% of the area median income. The IFA has expended \$1.8 million. This expenditure exceeds the amount transferred to date by \$305,000, but additional funds are expected to be transferred in the future.
- **Iowa HOME Program:** The Governor has transferred \$12.7 million to deploy funds for defined residential unit construction projects focused on targeted area median income levels and increased affordable housing unit availability. The IFA has expended \$11.6 million, and there is a balance of \$1.2 million remaining.
- **Low-Income Housing Tax Credit (LIHTC) Program:** The Governor has transferred \$15.6 million to provide assistance in the form of a one-time loan extended to housing businesses that have been awarded 2021 LIHTC tax credits to complete low-income housing projects. The IFA has expended \$32.3 million. This expenditure exceeds the amount transferred to date by \$16.7 million, but additional funds are expected to be transferred in the future.
- **Iowa Recovery Housing Fund:** The Governor has transferred \$1.6 million to provide grants to eligible nonprofit organizations for the development of sober recovery housing with the goal of increasing long-term housing security for persons in recovery from a substance use disorder and for

survivors of domestic violence and human trafficking. The IFA has expended \$1.6 million, and there is a balance of \$2,000 remaining.

#### Iowa PBS

- **Antenna Replacement:** The Governor has transferred \$1.2 million to replace a transmitting antenna and transmission line with a new, shared NextGen TV-ready antenna and transmission line. Iowa PBS has expended the balance of the funds.

#### Department of Management

- **Fund Administration:** The Governor has transferred \$4.3 million to pay for administrative costs associated with the SLFRF. The DOM has expended the balance of the funds.
- **Workforce Realignment Consultant:** The Governor has transferred \$43,000 to review workforce service delivery and to align State programs to return to prepandemic rates of unemployment and labor participation. The DOM has expended the balance of the funds.
- **Guidehouse Alignment Consultant:** The Governor has transferred \$1.0 million to pay for a contract with Guidehouse Consulting. The DOM has expended the balance of the funds.
- **Rule Management Program:** The Governor has transferred \$2.6 million to provide a shared platform for the Governor and State agencies to review and rewrite administrative rules. The DOM has expended the balance of the funds.
- **Organizational Change Management Support:** The Governor has transferred \$543,000 for consultant services related to enterprise-wide strategic communications support and DOC organizational change management support. The DOM has expended the balance of the funds.
- **Alignment Employee Engagement:** The Governor has transferred \$2.5 million to use employee survey results to improve employee retention through the alignment transition. The DOM has expended the balance of the funds.
- **Area Education Agency Benchmarking:** The Governor has transferred \$300,000 to identify leading approaches for administering special education services and to provide an in-depth analysis of peer state performance, structure, and approaches for providing special education services. The DOM has expended the balance of the funds.
- **SLFRF Interest Projects:** The Governor has transferred \$351,000 to pay for projects using interest earned on the SLFRF. No funds have been expended.
- **Correctional Institutions Data Analysis:** The Governor has transferred \$100,000 for data analysis to identify causes for the increase in security events at DOC institutions. The DOM has expended the balance of the funds.

#### Department of Management Division of Information Technology (DOM (DoIT))

- **DOM DoIT Broadband Community Engagement:** The Governor has transferred \$1.3 million to provide Iowa cities and counties with education, research, consulting, and related support in connection with the development of broadband plans. Such plans will identify stakeholders, partners, funding sources, and supporting data that can be used to support broadband development at the local government level. The DOM DoIT has expended the balance of the funds.
- **Broadband Infrastructure Support Grants:** The Governor has transferred \$109.9 million to broadband infrastructure support grants. These grants are intended to support broadband expansion across the State. The DOM DoIT has expended \$112.2 million. This expenditure exceeds the amount transferred to date by \$2.4 million, but additional funds are expected to be transferred in the future.
- **Broadband Expansion Grant Administration:** The Governor has transferred \$3.8 million to administer broadband grants. The DOM DoIT has expended \$3.9 million. This expenditure exceeds the amount transferred to date by \$59,000, but additional funds are expected to be transferred in the future.
- **Security Operations Center:** The Governor has transferred \$5.9 million to expand the Security Operations Center to provide continuous security monitoring services, provide security of network systems, and improve the State's ability to respond to cyberattacks. The DOM DoIT has expended \$6.2 million. This expenditure exceeds the amount transferred to date by \$291,000, but additional funds are expected to be transferred in the future.

- **Data Center Migration:** The Governor has transferred \$19.5 million to support the State's Data Center Migration and Resiliency Project to include migration of data to a new data center and to update or replace aged infrastructure. The DOM DoIT has expended \$19.8 million. This expenditure exceeds the amount transferred to date by \$339,000, but additional funds are expected to be transferred in the future.
- **Operations System Replacement:** The Governor has transferred \$781,000 to replace unsupported endpoints and software across the State network. The DOM DoIT has expended the balance of the funds.
- **Endpoint Detection and Response Platform:** The Governor has transferred \$5.6 million to acquire software licenses for a new endpoint detection and response (EDR) platform capable of serving State agencies and local governments. The EDR platform will provide additional security protections for managed endpoints including personal computers, servers, and other devices. The DOM DoIT has expended \$5.7 million. This expenditure exceeds the amount transferred to date by \$34,000, but additional funds are expected to be transferred in the future.
- **Capitol Complex Network Upgrade:** The Governor has transferred \$3.1 million to replace network and wireless infrastructure across the Capitol complex. The DOM DoIT has expended the balance of the funds.
- **Inventory and Asset Management:** The Governor has transferred \$1.0 million to acquire or build systems intended to track information technology (IT) assets. The DOM DoIT has expended the balance of the funds.
- **Digital Transformation Project:** The Governor has transferred \$12.5 million to update State websites to improve user experience. The DOM DoIT has expended \$12.9 million. This expenditure exceeds the amount transferred to date by \$454,000, but additional funds are expected to be transferred in the future.
- **Identity and Access Management:** The Governor has transferred \$3.5 million for a one-year renewal of the Okta platform, which provides a single identity access point to employees and citizens to interact with systems operated by the State. The DOM DoIT has expended the balance of the funds.
- **Identity and Access Management — Fall 2023:** The Governor has transferred \$3.6 million for a one-year renewal of the Okta platform. The DOM DoIT has expended the balance of the funds.
- **State Financial System:** The Governor has transferred \$21.1 million to upgrade the current State finance and accounting system to a cloud-based system to improve security and system functionality. The DOM DoIT has expended \$20.8 million, and there is a balance of \$294,000 remaining.
- **Joint Forces HQ HVAC Replacement:** The Governor has transferred \$2.7 million to replace the heating, ventilation, and air conditioning (HVAC) equipment in the data center at the Joint Forces Headquarters. This equipment serves the Iowa Air National Guard, the Iowa Communications Network, and the DOM DoIT. The DOM DoIT has expended the balance of the funds.
- **Statewide IT Organization:** The Governor has transferred \$1.5 million to support the costs of engaging a third party for consulting and the development of various implementation plans for statewide IT reorganization. The DOM DoIT has expended the balance of the funds.
- **DPS Network Modernization:** The Governor has transferred \$825,000 to stabilize, modernize, rearchitect, and support the Department of Public Safety (DPS) network. The DOM DoIT has expended \$1.1 million. This expenditure exceeds the amount transferred to date by \$307,000, but additional funds are expected to be transferred in the future.

#### Department of Natural Resources (DNR)

- **Hazardous Condition Remediation Plan:** The Governor has transferred \$117,000 to support the replacement of damaged equipment and supplies for first responders and hazardous condition remediation associated with an explosion and subsequent fire at a factory in the city of Marengo. The DNR has expended the balance of the funds.
- **Beeds Lake Sewer and Water System Upgrade:** The Governor has transferred \$13,000 to provide a long-term solution for meeting environmental code compliance for drinking water and sanitary systems, to improve visitor accessibility, and to accommodate the volume of park visitors. The DNR has expended the balance of the funds.

**Office of the State Public Defender — Department of Inspections, Appeals, and Licensing (DIAL)**

- **Davenport/Muscatine Office:** The Governor has transferred \$14,000 to support the State Public Defender's Davenport and Muscatine office. No funds have been expended.

**Department of Public Defense (DPD)**

- **DPS and DPD Deployment:** The Governor has transferred \$1.4 million to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas Emergency Management Assistance Compact (EMAC) request. The DPD has expended the balance of the funds.
- **Deployment 2024:** The Governor has transferred \$1.8 million to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPD has expended the balance of the funds.
- **Recruitment Incentives Program:** The Governor has transferred \$525,000 to increase enlistments into the Iowa National Guard to ensure a flexible, capable, and ready National Guard. The DPD has expended \$763,000. This expenditure exceeds the amount transferred to date by \$238,000, but additional funds are expected to be transferred in the future.

**Department of Public Safety**

- **Computer-Aided Dispatch:** The Governor has transferred \$1.4 million to purchase a new computer-aided dispatch system and record management system that will facilitate the sharing and searching of joint law enforcement data. The DPS has expended \$2.4 million. This expenditure exceeds the amount transferred to date by \$993,000, but additional funds are expected to be transferred in the future.
- **DPS Recruitment Initiative:** The Governor has transferred \$868,000 to enhance the ability of the DPS to recruit public sector employees. This includes developing outreach materials, conducting digital marketing, and creating a careers website for sworn officers. The DPS has expended \$870,000. This expenditure exceeds the amount transferred to date by \$2,000, but additional funds are expected to be transferred in the future.
- **School Safety Hardware and Software:** The Governor has transferred \$8.3 million for threat monitoring software, the creation of an anonymous reporting tool, and safety radios that allow schools to communicate with law enforcement during emergencies. The DPS has expended \$8.3 million, and there is a balance of \$28 remaining.
- **School Safety Bureau:** The Governor has transferred \$3.8 million to assess school safety, coordinate and facilitate training requests, and provide continuous monitoring for an anonymous reporting tool. The DPS has expended \$3.4 million, and there is a balance of \$385,000 remaining.
- **Motor Vehicle Enforcement Transition:** The Governor has transferred \$24.1 million to move motor vehicle enforcement (MVE) from the DOT to the DPS. The project supports the costs to transfer commercial vehicle enforcement to the DPS. The DPS uses funds to support MVE transition costs, purchase a Fleet and Supply building, and support DPS general operating costs. The DPS has expended \$24.1 million. This expenditure exceeds the amount transferred to date by \$4,000, but additional funds are expected to be transferred in the future.
- **DPS and DPD Deployment:** The Governor has transferred \$584,000 to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPS has expended the balance of the funds.
- **Deployment 2024:** The Governor has transferred \$170,000 to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPS has expended the balance of the funds.
- **School Resource Officer:** The Governor has transferred \$55,000 to provide a school resource officer at all schools within the Perry Community School District. The positions are jointly staffed by the Perry Police Department, the Dallas County Sheriff's Office, and the Iowa State Patrol. The DPS has expended the balance of the funds.
- **Iowa State Patrol Aircraft:** The Governor has transferred \$6.3 million to support costs to procure a new aircraft and imaging air surveillance system for the Iowa State Patrol Airwing. The DPS has expended \$6.4 million. This expenditure exceeds the amount transferred to date by \$187,000, but additional funds are expected to be transferred in the future.

- **Fire Service Training Revolving Fund:** A transfer has not been recorded, but funds are expected to be transferred in the future. The Fund supports mobile training units, training equipment, and specialized courses for fire fighters through the Fire Service Training Bureau. The DPS has expended \$1,000.

#### Iowa State Fair

- **Security Improvements:** The Governor has transferred \$1.5 million for the construction and renovation of an Iowa State Fair Patrol and Security Office. The State Fair has expended the balance of the funds.

#### Board of Regents

- **UNI Future Ready Iowa Scholarship Program:** The Governor has transferred \$4.2 million to the University of Northern Iowa (UNI) for scholarships. These scholarships are intended to cover the difference between the tuition rates of UNI and community colleges. This Program is for students pursuing one of the qualifying UNI online degree completion programs. The Board of Regents has expended the balance of the funds.
- **Veterinary Diagnostic Laboratory Phase II:** The Governor has transferred \$36.5 million to Iowa State University (ISU) to support phase II of the construction of the Veterinary Diagnostic Laboratory. The Board of Regents has expended \$38.0 million. This expenditure exceeds the amount transferred to date by \$1.4 million, but additional funds are expected to be transferred in the future.
- **Biosciences Infrastructure:** The Governor has transferred \$4.8 million to establish the Medical Innovation Laboratories, featuring wet lab space and related technical and business development services, at the University of Iowa central health care campus. The Board of Regents has expended \$4.8 million, and there is a balance of \$52,000 remaining.

#### Department of Revenue (IDR)

- **Local Government Relief:** The Governor has transferred \$221.2 million to distribute the Local Fiscal Recovery Fund payment to nonentitlement units within Iowa. Nonentitlement units are cities with a population of less than 50,000. The IDR has expended the balance of the funds.

#### Department of Transportation

- **Commercial Aviation Airports:** The Governor has transferred \$100.0 million for projects on commercial aviation airports. The total cost of the programs was announced at \$100.0 million. There are currently eight commercial aviation airports in Iowa, which are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo. Commercial airports may apply for funding based on formula, with 10.0% split evenly between the eight commercial service airports and the additional amount allocated based on 2019 passenger enplanements. Additional details are available on the [DOT website](#). The DOT has expended \$97.1 million, and there is a balance of \$2.9 million remaining.
- **Motor Vehicle Enforcement Transition:** The Governor has transferred \$2.8 million to move MVE from the DOT to the DPS. The project supports the costs to transfer commercial vehicle enforcement to the DPS. The DPS uses funds to support MVE transition costs, purchase a Fleet and Supply building, and support DPS general operating costs. The DOT has expended the balance of the funds.

#### Department of Veterans Affairs

- **Veterans Trust Fund Supplemental Grant:** The Governor has transferred \$265,000 to clear the backlog of Veterans Trust Fund applications approved by the State Commission on Veterans Affairs or received by the Department of Veterans Affairs from counties as of November 3, 2022. Applications submitted by veterans prior to March 3, 2021, are not eligible for this program. The Department of Veterans Affairs has expended the balance of the funds.

### Department of Workforce Development

- **Unemployment Insurance Trust Fund:** The Governor has transferred \$237.5 million to support the Unemployment Insurance Trust Fund and reduce the COVID-19 pandemic's impact on employers. The IWD has expended the balance of the funds.
- **IowaWORKS Program Promotion:** The Governor has transferred \$601,000 to promote the [IowaWorks.gov](http://IowaWorks.gov) website, which is a central location for lowans looking for employment. The IWD has expended the balance of the funds.
- **Reemployment Case Management System:** The Governor has transferred \$8.2 million to support expanded Reemployment Services and Eligibility Assessment (RESEA) interviews and work search audits to reduce unemployment time for those on unemployment benefits through individualized reemployment plans. The IWD has expended \$7.4 million, and there is a balance of \$721,000 remaining.
- **Child Care Challenge:** The Governor has transferred \$6.9 million to create new child care slots across the State to help communities improve their child care options and allow lowans to reenter the workforce. The IWD has expended \$6.9 million. This expenditure exceeds the amount transferred to date by \$17,000, but additional funds are expected to be transferred in the future.
- **Summer Youth Internship Projects:** The Governor has transferred \$1.3 million to provide internship opportunities in high-demand fields to youth with barriers and/or who are at risk of not graduating. The IWD has expended the balance of the funds.
- **Labor Market Information System:** The Governor has transferred \$558,000 to improve the State's ability to provide labor market information data to stakeholders. The IWD has expended \$463,000, and there is a balance of \$95,000 remaining.
- **Child Care Challenge Business Incentive:** The Governor has transferred \$19.1 million to help employers offer or expand child care options as a benefit to their employees. Funds awarded support local infrastructure investments to build or expand child care capacity or support arrangements between employers and child care facilities to expand and reserve child care slots. The IWD has expended \$18.4 million, and there is a balance of \$676,000 remaining.
- **Health Careers Registered Apprenticeship:** The Governor has transferred \$1.2 million to support community efforts to establish new or expand existing registered apprenticeship programs for health care careers for high school students. Supplemental assistance is provided to acquire simulation software and hardware to further enhance apprentices' educational and practical experience and readiness for the field. The IWD has expended \$1.1 million, and there is a balance of \$62,000 remaining.
- **Health Careers Registered Apprenticeship 2.0:** The Governor has transferred \$1.8 million to establish new or expand existing high school-based and/or adult registered apprenticeship programs for health careers in emergency medical services, nursing, direct support care, and behavioral health career pathways. The program provides alternative pathways to health education, degrees, and certifications. The IWD has expended \$1.7 million, and there is a balance of \$53,000 remaining.
- **Healthcare Credentialing Grant:** The Governor has transferred \$89,000 to create a pipeline of workers to help fill high-demand occupations in the healthcare workforce. No funds have been expended.
- **Work-Based Learning Professional Profiling System:** The Governor has transferred \$950,000 for an application that will track apprenticeship credentials that are shared with employers. The IWD has expended \$1.7 million. This expenditure exceeds the amount transferred to date by \$747,000, but additional funds are expected to be transferred in the future.
- **Teacher and Paraeducator Registered Apprenticeship:** The Governor has transferred \$27.2 million to provide opportunities for current high school students and adults to earn a paraeducator certificate and associate degree and for paraeducators to earn their bachelor's degree while learning and working in the classroom. The IWD has expended \$26.8 million, and there is a balance of \$469,000 remaining.
- **Iowa Language Learners Job Training Program:** The Governor has transferred \$167,000 to encourage and enable businesses and employer consortiums to provide on-site language learning opportunities to reduce language barriers within the workplace. The IWD has expended \$171,000. This expenditure exceeds the amount transferred to date by \$4,000, but additional funds are expected to be transferred in the future.

- **Statewide Commercial Driver’s License (CDL) Infrastructure:** The Governor has transferred \$4.7 million to provide grants to community colleges for the development and/or expansion of CDL infrastructure. The IWD has expended \$4.7 million. This expenditure exceeds the amount transferred to date by \$5,000, but additional funds are expected to be transferred in the future.
- **Entry-Level Driver Training Program:** The Governor has transferred \$579,000 to reimburse employers and nonprofits that provide Entry-Level Driver Training (ELDT). The IWD has expended \$571,000, and there is a balance of \$8,000 remaining.
- **IowaWORKS Mobile:** The Governor has transferred \$308,000 for a mobile workforce center. The goal of the center is to expand the reach of Iowa’s workforce-related programs and speed up the response in situations where there are large layoffs in a particular community. The IWD has expended \$400,000. This expenditure exceeds the amount transferred to date by \$92,000, but additional funds are expected to be transferred in the future.
- **Home Base Iowa Portal:** The Governor has transferred \$239,000 to improve job resources and data collection through the IowaWORKS platform related to veterans employed through Home Base Iowa. The IWD has expended \$187,000, and there is a balance of \$52,000 remaining.

## Coronavirus Capitals Fund

The Coronavirus Capitals Fund is another source of federal funding under the discretion of the Governor. The funding for this program will total \$152.2 million. These funds will be allocated for broadband expansion in Iowa. As of January 2, 2026, \$43.0 million in federal funding has been received by the Coronavirus Capitals Fund and transferred into the Broadband Fund. Additional receipts to the Coronavirus Capitals Fund and transfers into the Broadband Fund are expected.

## Other Information

**Reporting Requirements.** On June 17, 2021, the U.S. Department of the Treasury released [Compliance and Reporting Guidance](#) for the State and Local Federal Recovery Funds, which required the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August 31, 2021.

In addition to the requirement to submit the reports to the federal government, 2021 Iowa Acts, chapter [172](#) (FY 2022 and FY 2023 Federal Block Grant Appropriations Act), requires that whenever the DOM is required to report to the U.S. Department of the Treasury on the State and Local Fiscal Recovery Funds, the DOM is also required to submit the same information to the LSA. The DOM filed the information with the LSA on August 4, 2025. The [report](#) is available on the Legislative website under required reports.

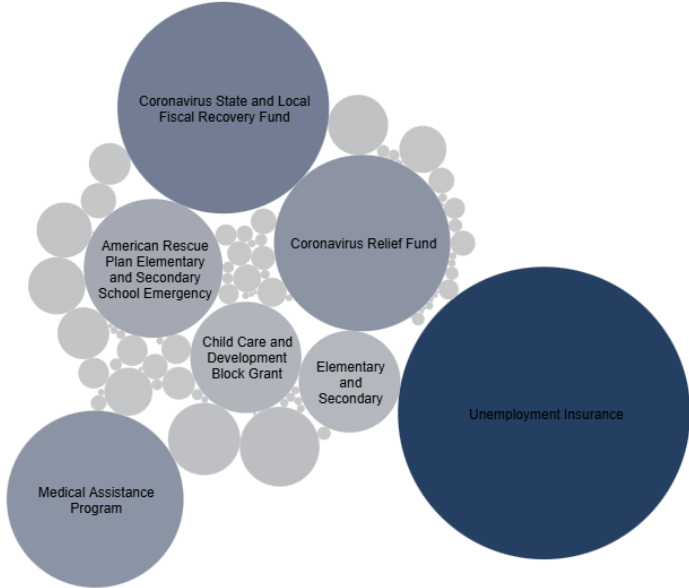
**Dashboard: Federal COVID-19 Relief — Awards and Expenditures.** The Fiscal Services Division of the LSA has published an interactive dashboard that displays details regarding federally provided COVID-19 relief. The dashboard details statewide awards and expenditures at the program level. The dashboard is available at: [legis.iowa.gov/publications/covid19Relief](https://legis.iowa.gov/publications/covid19Relief).

**Federal COVID-19 Relief Awards**  
Iowa Legislative Services Agency || Source: Iowa Department of Management

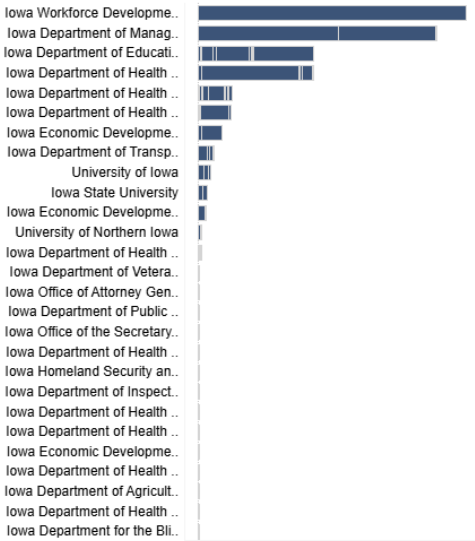
**\$11.281B** Total Reported Awards

**87** Federal Programs Reported

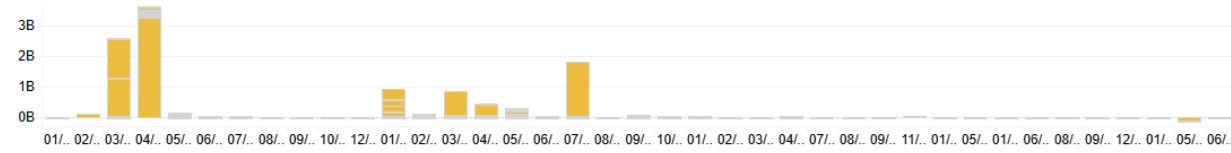
About this dashboard  
Click the icon on/off



**Awards by Department**



Awards by Month (as of 12/5/2025)



The data displayed in this dashboard is provided by the DOM and is updated periodically. The dashboard does not include awards for the Coronavirus Capitals Fund. The dashboard allows users to review detailed information regarding awarded and expended funds. Additional details may be available upon request.

**Additional Information.** The DOM and DAS have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at [data.iowa.gov](https://data.iowa.gov).

The LSA will continue to analyze the estimated funding allocations to Iowa and will provide future updates as more information becomes available. For more information about awards, allocations, or expenditures, please contact the LSA.

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## Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)  
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	(\$38,240)	\$712
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$2,417,831)	(\$5,264)
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$6,923,075)	(\$19,559)
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$15,984,166)	(\$26,804)
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$426,326)	\$0
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$677,983)	\$14,307
	Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	\$292,850	(\$292,003)	\$847
	Total	\$26,723,863	(\$26,759,624)	(\$35,761)
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	Total	\$266,176	(\$237,992)	\$28,184
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	\$0	\$203,966
	Randolph-Sheppard Financial Relief and Restoration Payments	\$0	(\$203,966)	(\$203,966)
	Total	\$203,966	(\$203,966)	\$0
Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	\$465,700	(\$465,700)	\$0
	Promotion of the Humanities Federal/State Partnership	\$442,700	(\$442,700)	\$0
	Total	\$908,400	(\$908,400)	\$0
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$5,781,132)	(\$26,811)
	Total	\$5,754,321	(\$5,781,132)	(\$26,811)
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$775,053,259	(\$769,534,880)	\$5,518,379
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$5,075,905	\$0	\$5,075,905
	American Rescue Plan Elementary and Secondary School Emergency Relief Homeless Children and Youth (ARP-HCY)	\$0	(\$4,720,934)	(\$4,720,934)
	American Rescue Plan Emergency Assistance to Non-Public Schools	\$23,744,042	(\$23,744,042)	\$0
	Child and Adult Care Food Program	\$1,862,614	(\$1,683,903)	\$178,711

## Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)  
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Education	Coronavirus Response and Relief Supplemental Appropriations Emergency Assistance for Non-Public Schools	\$26,271,345	(\$26,271,345)	\$0
	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$416,489,855)	\$0
	Governor's Emergency Relief Fund	\$37,783,389	(\$37,337,717)	\$445,672
	Grants to States	\$2,974,383	(\$2,581,572)	\$392,811
	National School Lunch Program	\$145,213,421	(\$145,100,039)	\$113,382
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$17,512,481)	\$168,535
	Special Education - Grants for Infants and Families	\$2,203,609	(\$2,203,609)	\$0
	Special Education Grants to States	\$25,016,861	(\$25,016,861)	\$0
	Special Education Preschool Grants	\$2,032,917	(\$2,032,917)	\$0
	Supply Chain Resiliency: Farm to School State Agency Formula Grant	\$892,116	(\$418,275)	\$473,841
	<b>Total</b>	<b>\$1,482,499,214</b>	<b>(\$1,474,852,299)</b>	<b>\$7,646,915</b>
Homeland Security and Emer. Mgmt.	Emergency Performance Management Grant	\$2,640,448	(\$2,487,008)	\$153,440
	<b>Total</b>	<b>\$2,640,448</b>	<b>(\$2,487,008)</b>	<b>\$153,440</b>
Human Rights	Community Services Block Grant	\$10,821,398	(\$10,813,390)	\$8,008
	Low-Income Home Energy Assistance	\$92,842,993	(\$93,595,152)	(\$752,159)
	<b>Total</b>	<b>\$103,664,391</b>	<b>(\$104,408,543)</b>	<b>(\$744,152)</b>
Human Services	Adoption Assistance	\$16,552,708	(\$16,552,708)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	(\$13,706,076)	\$4,361,078
	CDC's Collaboration with Academia to Strengthen Public Health	\$2,634,651	\$0	\$2,634,651
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$697,415)	\$0
	Child Abuse and Neglect State Grants	\$985,790	(\$918,255)	\$67,535
	Child Care and Development Block Grant	\$496,585,094	(\$458,386,118)	\$38,198,976

## Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)  
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Human Services	Children's Health Insurance Program	\$34,434,859	(\$34,434,859)	\$0
	Community-Based Child Abuse Prevention Grants	\$2,424,305	(\$55,000)	\$2,369,305
	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$2,652,333)	(\$956,297)
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,958,252	(\$1,958,252)	\$0
	Guardianship Assistance	\$747,333	(\$747,333)	\$0
	Immunization Cooperative Agreements	\$1,136,933	\$0	\$1,136,933
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$3,615,176)	\$1,183,036
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$161,403)	\$448,647
	Medical Assistance Program	\$1,257,493,348	(\$1,257,493,348)	\$0
	Money Follows the Person Rebalancing Demonstration	\$37,918,155	(\$37,918,155)	\$0
	Pandemic EBT Administrative Costs	\$5,888,500	(\$7,329,211)	(\$1,440,711)
	Provider Relief Fund	\$4,525,988	(\$4,379,825)	\$146,163
	Public Health Crisis Response	\$1,339,555	\$0	\$1,339,555
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$264,134)	\$1
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	(\$594,192)	\$0
	Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0
	Temporary Assistance for Needy Families	\$6,333,899	(\$7,057,092)	(\$723,194)
	<b>Total</b>		<b>\$1,900,692,294</b>	<b>(\$1,851,916,070)</b>
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	(\$706,820)	\$1,571,012
	<b>Total</b>	<b>\$2,277,832</b>	<b>(\$706,820)</b>	<b>\$1,571,012</b>
Iowa Finance Authority	Emergency Rental Assistance Program	\$254,716,328	(\$110,633,539)	\$144,082,790

## Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)  
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Iowa Finance Authority	Homeowner Assistance Fund	\$50,000,000	(\$46,927,674)	\$3,072,326
	Total	\$304,716,328	(\$157,561,213)	\$147,155,115
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$4,894,484	(\$4,829,273)	\$65,211
	Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	\$1,803,338	(\$1,786,197)	\$17,141
	Total	\$6,697,822	(\$6,615,470)	\$82,352
Management	Child Care and Development Block Grant	\$0	(\$5,881,444)	(\$5,881,444)
	Total	\$0	(\$5,881,444)	(\$5,881,444)
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,569,025	(\$31,558,689)	\$10,336
	Behavioral Risk Factor Surveillance System	\$19,479	(\$19,479)	\$0
	Block Grants for Prevention and Treatment of Substance Abuse	\$23,239,115	(\$20,259,183)	\$2,979,932
	CDC's Collaboration with Academia to Strengthen Public Health	\$31,483,900	(\$7,800,759)	\$23,683,141
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$3,258,566	(\$3,186,880)	\$71,686
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$209,113,221	(\$204,101,125)	\$5,012,095
	Grants to States for Loan Repayment	\$2,137,754	(\$2,105,025)	\$32,729
	HIV Care Formula Grants	\$173,500	(\$173,500)	\$0
	Immunization Cooperative Agreements	\$68,753,135	(\$45,947,904)	\$22,805,231
	Maternal, Infant, and Early Childhood Home Visiting Program	\$5,862,138	(\$5,215,387)	\$646,751
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$2,158,263)	\$305,985
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$4,672,767	(\$4,528,021)	\$144,746
	Public Health Crisis Response	\$25,057,696	(\$23,477,344)	\$1,580,352
	Public Health Training Centers Program	\$3,000,000	(\$2,559,397)	\$440,603
Rural Health Research Centers	(\$1,216,738)	(\$16,352,830)	(\$17,569,568)	

## Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)  
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Public Health	Small Rural Hospital Improvement Grant Program	\$7,277,182	(\$7,277,182)	\$0
	Traumatic Brain Injury State Demonstration Grant Program	\$86,400	(\$71,638)	\$14,762
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$9,778,952	(\$6,355,691)	\$3,423,261
	Total	\$426,763,928	(\$383,181,886)	\$43,582,042
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$107,569,348)	\$0
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$131,249,902)	\$0
	Provider Relief Fund	\$79,531,217	(\$79,531,217)	\$0
	Total	\$318,350,467	(\$318,350,467)	\$0
Secretary of State	2018 HAVA Election Security Grants	\$4,870,694	(\$4,870,694)	\$0
	Total	\$4,870,694	(\$4,870,694)	\$0
Transportation	Enhanced Mobility of Seniors and Individuals with Disabilities	\$349,811	(\$341,881)	\$7,930
	Federal Transit Formula Grants	\$42,820,959	(\$41,987,064)	\$833,895
	Formula Grants for Rural Areas and Tribal Transit Program	\$25,533,200	(\$16,789,228)	\$8,743,972
	Highway Planning and Construction	\$121,866,016	(\$121,570,146)	\$295,870
	Total	\$190,569,986	(\$180,688,319)	\$9,881,667
Veterans Affairs	Provider Relief Fund	\$4,847,353	(\$4,847,353)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$11,939,954	(\$11,939,955)	\$0
Workforce Development	Child Care and Development Block Grant	\$0	(\$33,109,243)	(\$33,109,243)
	Unemployment Insurance	\$3,436,886,906	(\$2,989,971,453)	\$446,915,453
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$977,610)	\$687,390
	Total	\$3,438,551,906	(\$3,024,058,305)	\$414,493,601
<b>Total</b>		<b>\$8,228,091,991</b>	<b>(\$7,561,409,607)</b>	<b>\$666,682,384</b>

### Fiscal Year 2026 Governor's Recommendations

*The Governor is recommending a supplemental increase of \$70.9 million for FY 2026 from the General Fund for Medical Assistance to offset an anticipated Medical Assistance shortfall in FY 2026.*

### Fiscal Year 2027 Governor's Recommendations

*The Governor is recommending a net General Fund increase of \$37.3 million in FY 2027 compared to the Governor's revised FY 2026 recommendations for Medical Assistance, which includes an increase of \$45.1 million to offset an expected shortfall in FY 2027 and a decrease of \$7.8 million for a transfer from the Behavioral Health Fund. The Governor is also recommending an appropriation of \$214.5 million from the Health Care Trust Fund (HCTF) in FY 2027, an increase of \$76.8 million compared to forecasted FY 2026. The increase in the HCTF appropriation in **Figure 1** is based on the FY 2026 HCTF estimate established by the Medicaid Forecasting Group in December, which is less than the initially enacted appropriation for FY 2026 reflected in appropriation tracking. The appropriation enacted by the General Assembly from the HCTF may not be fully funded if actual receipts in the HCTF are less than the total appropriation. The Forecasting Group is estimating FY 2026 HCTF revenue will be \$13.4 million less than the initially enacted appropriation. Additionally, the Governor is recommending multiple cost containment measures that are estimated to reduce Medicaid expenses by approximately \$51.4 million.*

*The total change in funding for Medical Assistance, including the supplemental General Fund increase in FY 2026, the Governor's recommendation in FY 2027, the increase from the HCTF, and the change in expenditures, is \$41.2 million above the Forecasting Group's estimated need in FY 2027. Note that the FY 2027 estimate does not include managed care organization (MCO) capitation rate adjustments. A detailed list of the Governor's FY 2027 recommendations is illustrated in **Figure 1** below.*

**Figure 1 — Medicaid Funding — Governor’s Recommended Changes for FY 2026 and FY 2027**

Revenue Changes	FY 2026	FY 2027
General Fund Appropriation Change*	\$ 70,885,016	\$ 108,213,504
<i>Medical Assistance Shortfall</i>	70,885,016	45,100,077
<i>Behavioral Health Fund Transfer</i>	0	-7,771,589
<i>Medical Assistance Supplemental</i>	0	70,885,016
HCTF Appropriation Change	0	76,847,385
<b>Total Revenue Changes</b>	<b>\$ 70,885,016</b>	<b>\$ 185,060,889</b>
<b>Expenditure Changes</b>		
Behavioral Health Fund Transfer	\$ 0	\$ -7,771,589
Cost Containment	0	-51,448,474
<b>Total Expenditure Changes</b>	<b>\$ 0</b>	<b>\$ -59,220,063</b>
<b>Grand Total</b>	<b>\$ 70,885,016</b>	<b>\$ 244,280,952</b>
<b>Forecasting Group Estimated Surplus/Deficit**</b>	<b>\$ -70,281,783</b>	<b>\$ -203,043,668</b>
<b>Estimated Surplus/Deficit After Governor's Changes</b>	<b>\$ 603,233</b>	<b>\$ 41,237,284</b>

\* The FY 2027 General Fund appropriation includes the recommended FY 2026 General Fund supplemental increase (\$70.9 million) and the recommended increase for FY 2027 (\$37.3 million).  
 \*\* Forecasting Group estimates do not include adjustments in managed care organization (MCO) capitation rates for FY 2027. The Governor's FY 2027 Recommendations include trend increases for MCO capitation rate expenditures (\$44.0 million), MCO premium tax revenues (\$4.7 million), and trend adjustments to CHIP and SSA (\$2.0 million).

**Medicaid Forecast FY 2026 and FY 2027**

**Figure 2** shows actual and estimated revenues and expenditures for actual FY 2025 through estimated FY 2027. The Medicaid Forecasting Group, consisting of staff members from the HHS, the Department of Management (DOM), and the Fiscal Services Division of the LSA, met on December 3, 2025, to discuss estimated Medicaid expenditures for FY 2026 and FY 2027. The Forecasting Group meets periodically to discuss revenues and expenditures and agree on estimates for the current and upcoming fiscal years.

**Final Fiscal Year 2025.** Fiscal year 2025 ended with a \$99.9 million surplus above what was appropriated in 2024 Iowa Acts, [House File 2698](#) (FY 2025 Health and Human Services Appropriations Act). The estimated surplus is due to the \$292.2 million carryforward from FY 2024 and a decrease in enrollment due to disenrollment at the end of the Public Health Emergency (PHE). The FY 2025 estimate also includes capitation rate increases. Revenue from the MCO premium tax enacted in 2023 Iowa Acts, [House File 685](#) (Medicaid, Liens, and Third-Party Recovery Act), is included in this forecast estimate. The tax was collected beginning January 1, 2024, and submitted by the MCOs beginning in FY 2025.

**Fiscal Year 2026 Estimate.** For FY 2026, the Forecasting Group estimates that Medicaid will have a deficit of \$68.6 million considering total expenditures and the appropriations in 2025 Iowa Acts, [House File 1049](#) (FY 2026 Health and Human Services Appropriations Act). The estimated deficit is due to the end of the PHE and enhanced Federal Medical Assistance Percentage (FMAP), along with a 0.63% decrease in Iowa’s standard FMAP. The FY 2026 estimate includes capitation rate increases and legislative adjustments. Estimated decreases in prior-year carryforward, the HCTF, the MCO premium tax, and the Medicaid Fraud Fund may decrease Medicaid revenues by \$218.7 million, while total expenditures are estimated to increase by \$192.3 million, creating the estimated deficit.

**Fiscal Year 2027 Estimate.** For FY 2027, the Forecasting Group estimates that Medicaid will have a deficit of \$199.0 million. The FY 2027 estimate does not include any capitation rate adjustments. A decrease in prior-year carryforward is estimated to decrease Medicaid revenues by \$99.9 million, while expenditures are estimated to increase by \$30.4 million, creating the estimated deficit.

Figure 2 — Medicaid Forecast Balance Sheet

	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
<b>Medicaid Funding</b>			
Carryforward from Previous Year	\$ 292,212,754	\$ 99,897,419	\$ 0
Health Care Trust Fund	144,436,415	137,639,000	137,639,000
Quality Assurance Trust Fund	107,467,186	111,216,205	111,216,205
Hospital Health Care Access Trust Fund	33,920,554	33,920,554	33,920,554
MCO Premium Tax	101,746,078	82,769,426	82,706,323
Medicaid Fraud Fund	744,869	150,000	150,000
Decategorization Transfer	34,276	0	0
<b>Total Non-General Fund Sources</b>	<b>\$ 680,562,132</b>	<b>\$ 465,592,603</b>	<b>\$ 365,632,082</b>
<b>General Fund Appropriation</b>	<b>1,605,063,804</b>	<b>1,837,804,073</b>	<b>1,837,804,073</b>
General Fund Supplemental	0	0	0
<b>Total General Fund Sources</b>	<b>\$ 1,605,063,804</b>	<b>\$ 1,837,804,073</b>	<b>\$ 1,837,804,073</b>
<b>Total Medicaid Funding</b>	<b>\$ 2,285,625,936</b>	<b>\$ 2,303,396,676</b>	<b>\$ 2,203,436,155</b>
<b>Estimated State Medicaid Need</b>	<b>\$ 2,040,325,360</b>	<b>\$ 2,206,758,633</b>	<b>\$ 2,420,029,009</b>
FMAP Changes	26,600,000	29,040,932	-17,551,342
MCO Capitation Rate Increase	72,496,396	113,997,158	0
Nursing Facility Rebase	0	20,000,000	0
HCBS Program Increase	32,800,000	0	0
PMIC Provider Rate Increase	369,000	0	0
Home Health Rate Increase	3,000,000	0	0
Intermittent Community-Based Services	0	3,050,000	0
Dental Rate Increase	0	2,136,304	0
Pharmacy Fee Increase	500,000	0	0
Maternal Health Rate Adjustment	0	420,000	0
Prosthetics Rate Increase	0	100,000	0
CCBHC Increased Federal Reimbursement	0	-3,000,000	0
Nursing Facility Renovation and Construction Decrease	0	-800,000	0
Personal Needs Allowance \$5 Increase	0	330,513	0
Mental Health Therapy	2,104,186	0	0
Hospital Directed Payment Plan	-6,000,000	0	0
Enhanced Case Management	5,000,000	0	0
Physical Therapist Rate Adjustment	418,121	0	0
Community Mental Health Centers	276,947	0	0
Medical Supplies Rate Adjustment	144,014	0	0
Occupational Therapist Rate Adjustment	64,692	0	0
Physician Assistant Rate Adjustment	29,691	0	0
Certified Nurse Midwife Provider Rate Adjustment	3,122	0	0
Supported Community Living Rates	1,352,750	0	0
Air Methods	250,000	0	0
<b>Total Estimated Medicaid Need</b>	<b>\$ 2,179,734,279</b>	<b>\$ 2,372,033,540</b>	<b>\$ 2,402,477,667</b>
<b>Balance (Underfunded if Negative)</b>	<b>\$ 105,891,657</b>	<b>\$ -68,636,864</b>	<b>\$ -199,041,513</b>
ARPA Carryforward	\$ 14,933,868	\$ 0	\$ 0
ARPA Expenditures	-14,933,868	0	0
Transfers between Medicaid, CHIP, and SSA	-5,994,238	0	0
<b>Ending State Balance</b>	<b>\$ 99,897,419</b>	<b>\$ -68,636,864</b>	<b>\$ -199,041,513</b>
MCO – Managed Care Organization	FMAP – Federal Medical Assistance Percentage		
HCBS – Home and Community-Based Services	PMIC – Psychiatric Medical Institution for Children		
CCBHC – Certified Community Behavioral Health Clinic	CHIP – Children's Health Insurance Program		
SSA – State Supplementary Assistance	ARPA – American Rescue Plan Act		
Note: Totals may not sum due to rounding.			

The Forecasting Group also meets to discuss revenues and expenditures for the Children’s Health Insurance Program (CHIP) and agree on estimates for the current and upcoming fiscal years, as detailed in **Figure 3**. The Forecasting Group is estimating deficits for CHIP in FY 2026 and FY 2027 due to decreased carryforward and increased expenditures.

**Figure 3 — CHIP Balance Sheet**

	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
<b>CHIP Funding</b>			
General Fund Appropriation	\$ 41,322,970	\$ 61,266,871	\$ 61,266,871
Carryforward from Previous Year	7,522,047	0	0
MCO Premium Tax	0	2,399,841	2,398,640
HPO Transfer	750,000	750,000	750,000
Medicaid Transfer	10,000,000	0	0
<b>Total Funding</b>	<b>\$ 59,595,017</b>	<b>\$ 64,416,712</b>	<b>\$ 64,415,511</b>
<b>Total Expenditures</b>	<b>\$ 58,508,959</b>	<b>\$ 66,363,247</b>	<b>\$ 68,708,018</b>
<b>Balance (Underfunded if Negative)</b>	<b>\$ 1,086,058</b>	<b>\$ -1,946,535</b>	<b>\$ -4,292,506</b>
Carryforward moved to Medicaid	\$ -1,086,058	\$ 0	\$ 0
<b>Ending State Balance</b>	<b>\$ 0</b>	<b>\$ -1,946,535</b>	<b>\$ -4,292,506</b>
MCO – Managed Care Organization		HPO – Health Program Operations	

The HHS also forecasts State Supplementary Assistance (SSA), as detailed in **Figure 4**. The HHS is estimating surpluses for SSA in FY 2026 and FY 2027 that are smaller than recent years due to decreased carryforward and increased expenditures.

**Figure 4 — SSA Balance Sheet**

	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
<b>SSA Funding</b>			
General Fund Appropriation	\$ 4,479,762	\$ 4,479,762	\$ 4,479,762
Carryforward from Previous Year*	6,297,524	0	0
Aging and Disability Services Transfer	1,269,240	1,269,240	1,269,240
Other	49,460	65,000	65,000
<b>Total Funding</b>	<b>\$ 12,095,986</b>	<b>\$ 5,814,002</b>	<b>\$ 5,814,002</b>
<b>Total Expenditures</b>	<b>\$ 4,708,956</b>	<b>\$ 5,512,385</b>	<b>\$ 5,523,651</b>
<b>Balance (Underfunded if Negative)</b>	<b>\$ 7,387,030</b>	<b>\$ 301,617</b>	<b>\$ 290,351</b>
Carryforward moved to Medicaid	\$ -7,387,030	\$ 0	\$ 0
<b>Ending State Balance</b>	<b>\$ 0</b>	<b>\$ 301,617</b>	<b>\$ 290,351</b>
* The SSA surplus in FY 2026 is not carried forward into FY 2027 because it will be rolled into the overall Medical Assistance appropriation carryforward, which is projected to have a deficit.			

In the annual Health and Human Services Appropriations Act, the Medical Assistance appropriation funds Medicaid, CHIP, and SSA costs. **Figure 5** combines the forecasts for the three programs to show the potential impact to the General Fund appropriation.

**Figure 5 — Medical Assistance Balance Sheet**

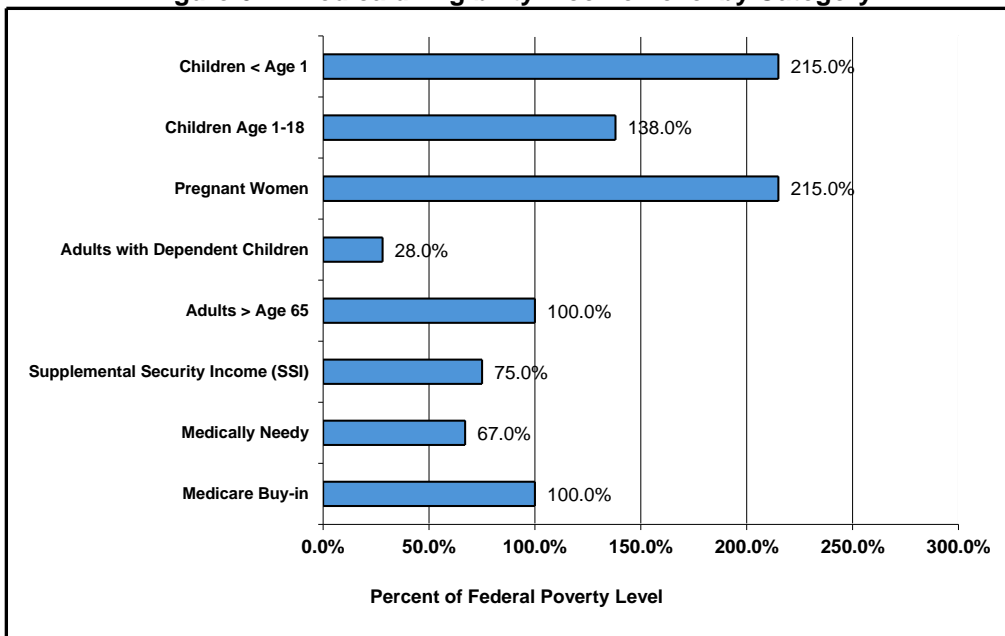
	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
<b>General Fund Revenue</b>			
Medicaid	\$ 1,605,063,804	\$ 1,837,804,073	\$ 1,837,804,073
CHIP	41,322,970	61,266,871	61,266,871
SSA	4,479,762	4,479,762	4,479,762
<b>Total General Fund Appropriation</b>	<b>\$ 1,650,866,536</b>	<b>\$ 1,903,550,706</b>	<b>\$ 1,903,550,706</b>
<b>Additional Revenues</b>	<b>\$ 415,351,946</b>	<b>\$ 370,179,265</b>	<b>\$ 370,114,962</b>
<b>Prior Year Carryforward</b>	<b>\$ 306,032,325</b>	<b>\$ 99,897,419</b>	<b>\$ 0</b>
<b>Total Funding</b>	<b>\$ 2,372,250,807</b>	<b>\$ 2,373,627,390</b>	<b>\$ 2,273,665,668</b>
<b>Expenditures</b>			
Medicaid	\$ 2,200,662,385	\$ 2,372,033,540	\$ 2,402,477,667
CHIP	58,508,959	66,363,247	68,708,018
SSA	4,708,956	5,512,385	5,523,651
<b>Total Expenditures</b>	<b>\$ 2,263,880,301</b>	<b>\$ 2,443,909,173</b>	<b>\$ 2,476,709,336</b>
Carryforwards moved to Medicaid	\$ -8,473,087	\$ 0	\$ 0
<b>Ending State Balance</b>	<b>\$ 99,897,419</b>	<b>\$ -70,281,783</b>	<b>\$ -203,043,668</b>
CHIP – Children’s Health Insurance Program	SSA – State Supplementary Assistance		

Note: Totals may not sum due to rounding.

**Medicaid Income and Eligibility**

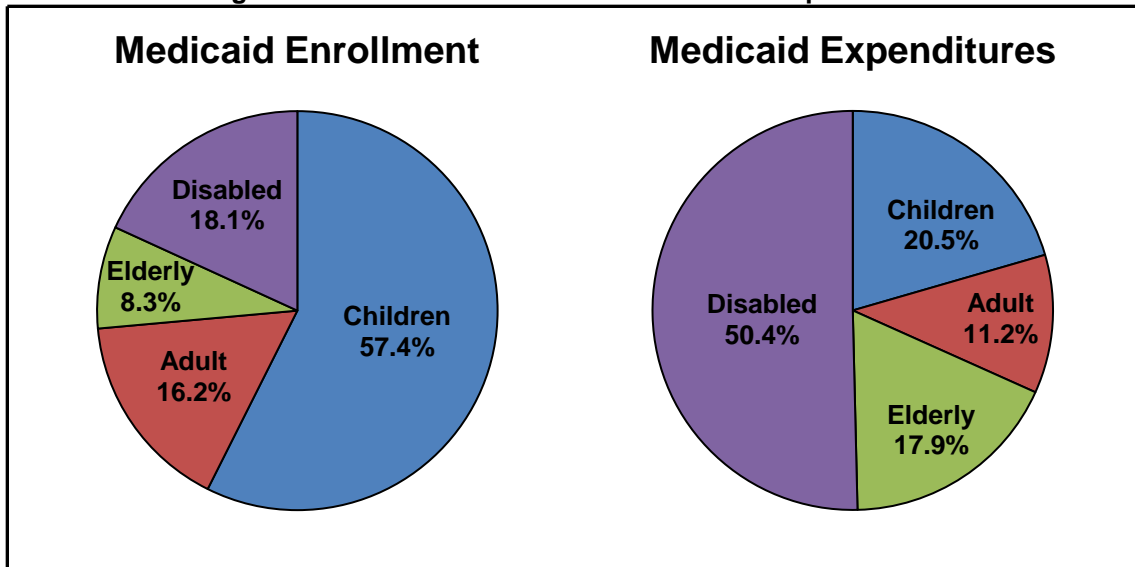
Medicaid is funded jointly by State and federal funds to provide health care services to low-income persons who are elderly, blind, disabled, pregnant, under age 21, or members of families with dependent children. The Iowa Medicaid Program covers individuals at various levels of income as allowed under federal law. To be eligible for Medicaid, an individual must meet income requirements and qualify as a member of an eligible category. **Figure 6** shows the maximum income level for children, pregnant women, adults with dependent children, adults over age 65, recipients of Supplemental Security Income (SSI), the Medically Needy Program, and the Medicare Buy-In Program. The income levels are based on the percentage of the federal poverty level (FPL) calculated annually by the federal government and vary by the size of the household. The FPL for a family of four was \$32,150 for 2025. The 2026 amount will be released at the end of January 2026.

**Figure 6 — Medicaid Eligibility Income Level by Category**



**Figure 7** shows a comparison of enrollment and expenditures by eligibility category. In FY 2025, an average of 415,486 lowans were enrolled in Medicaid. Of the total, 57.4% were children, 16.2% were adults with dependent children, 18.1% were disabled, and 8.3% were elderly. Medicaid expenditures for FY 2025 totaled \$5.681 billion. Of the total expenditures, 20.5% was for children; 11.2% was for adults with dependent children, including pregnant women; 50.4% was for the disabled; and 17.9% was for the elderly. While children account for 57.4% of the enrollment, they consume only 20.5% of Medicaid expenditures. Elderly and disabled individuals account for 26.4% of enrollment and utilize 68.3% of expenditures.

**Figure 7 — FY 2025 Medicaid Enrollment vs. Expenditures**



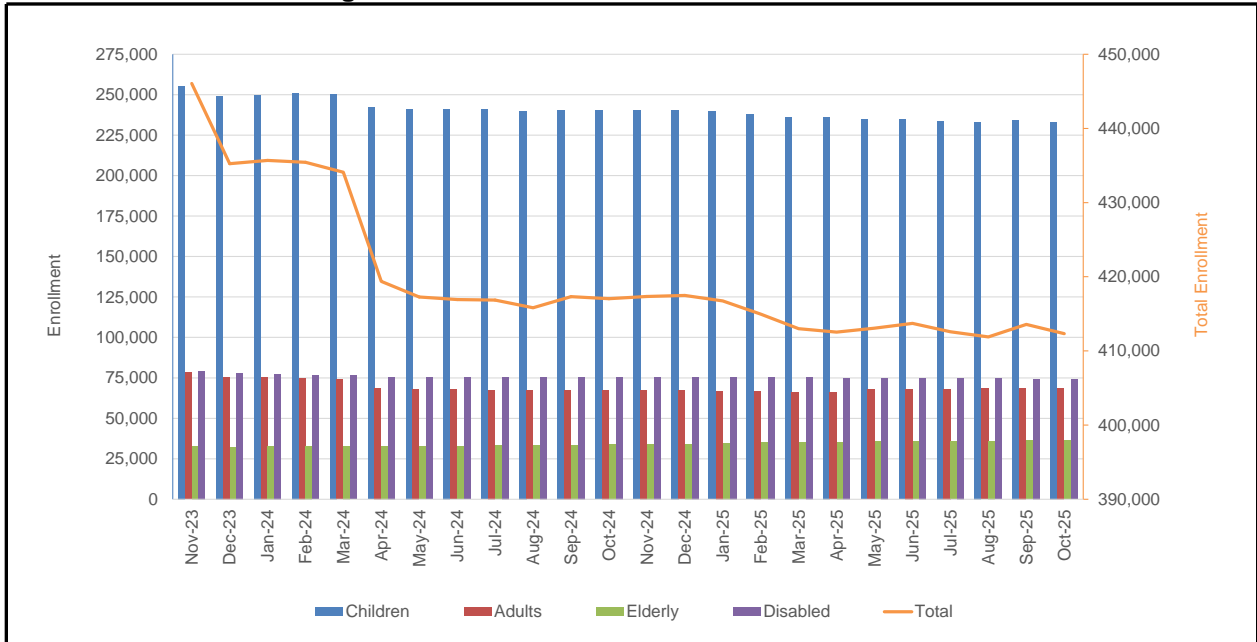
**Medicaid Enrollment.** In FY 2025, Medicaid and Iowa Health and Wellness Plan (IHAWP) enrollment decreased by an average of 530 individuals per month, with a total decline of 6,358 individuals for the fiscal year. **Figure 8** shows Medicaid and IHAWP enrollment changes by month. Through the first four months of FY 2026, enrollment has decreased from FY 2025 and is averaging a decrease of 241 individuals per month for the two programs, with total enrollment shrinkage of 962 for both Medicaid and IHAWP through October 2025.

**Figure 8 — Changes in Medicaid and IHAWP Enrollment — FY 2026**

	Regular Medicaid					Total	IHAWP Total
	Children	Adults	Elderly	Disabled	Total		
FY 2025 Total	234,786	68,249	35,656	75,024	413,715	179,380	
<b>FY 2026 Monthly Changes</b>							
July	-984	-100	104	-152	-1,132	-1,139	
August	-760	221	185	-335	-689	-283	
September	1,136	474	259	-194	1,675	1,579	
October	-866	-200	186	-367	-1,247	274	
Total FY 2026	-1,474	395	734	-1,048	-1,393	431	
Grand Total FY 2026	233,312	68,644	36,390	73,976	412,322	179,811	

**Figure 9** shows monthly Medicaid enrollment over the past two years. The Medicaid program saw a large increase in enrollment after March 2020 as a result of suspending disenrollment. However, with the end of the PHE in April 2023, enrollment decreased through FY 2024. Enrollment has remained relatively flat, with a slight decrease overall through FY 2025 and through the first four months of FY 2026.

Figure 9 — Medicaid Enrollment Two-Year Actual



Revenues and Expenditures

Figure 10 shows actual Medicaid expenditures for FY 2023 through FY 2025 and projected expenditures for FY 2026 and FY 2027.

Figure 10 — State Medicaid Expenditures — All State Funds  
(Dollars in Millions)

	State Actual	FMAP Cost	Adjusted State Total
FY 2023 Actual	1,995.7	-304.8	1,690.9
FY 2024 Actual	2,080.3	-92.0	1,919.7
FY 2025 Actual	2,094.5	26.6	2,179.7
FY 2026 Estimated Need	2,343.0	29.0	2,372.0
FY 2027 Estimated Need	2,420.1	-17.6	2,402.5

\*Note: Estimated expenditures reflect the estimate of the Medicaid Forecasting Group for FY 2026 and FY 2027. The FY 2023 and FY 2024 FMAP includes the 6.2% enhanced FMAP rate due to COVID-19, which was scaled down and ended after December 2023.

As Figure 10 illustrates, Medicaid expenditures fluctuate significantly between FY 2023 and estimated FY 2027. One of the driving factors of this fluctuation was the change in the regular FMAP rate, which is the federal and State funding formula for Medicaid and is based on a rolling three-year average of per capita income. Over the five-year time period shown, the FMAP rate has shifted back in the State’s favor by 1.13%, reducing the State share by an estimated \$50.2 million. In addition to the FMAP change, a number of other factors have contributed to significant changes in Medicaid expenditures, including the following:

- From FY 2024 through FY 2026, there has been an estimated \$332.4 million in capitation rate increases for the MCOs. Capitation rate increases include changes enacted by the Governor and General Assembly, such as provider rate increases. The MCO capitation rates have not yet been negotiated for FY 2027.

- Over the past five years, the General Assembly has enacted a number of rate increases for providers, including increases for nursing facilities, mental health therapy providers, and Home and Community-Based Services (HCBS) waiver providers.
- Due to the maintenance-of-effort requirement that did not allow the State to disenroll anyone while the federal PHE was in effect, approximately 165,000 individuals were enrolled in the Medicaid Program between March 2020 and April 2023 who would normally have been disenrolled from the Medicaid Program. This drove significant increases in expenditures, but those expenditures were offset by \$966.4 million in revenues the State received as part of the 6.2% enhanced FMAP rate.

**FY 2027 FMAP Rate**

The Bureau of Economic Analysis released final [State personal per capita income data](#) for 2024 on September 26, 2025. This allows states to calculate the final federal fiscal year (FFY) 2027 FMAP rates. The FFY 2027 FMAP rates are based on per capita personal incomes for calendar years 2022 through 2024. These rates are calculated on a federal fiscal year basis, but the numbers in this article have been blended to reflect State fiscal year (SFY) 2027. Iowa’s SFY 2027 FMAP rate increased by 0.34% to 63.17%. This means for every dollar spent on the Medicaid program, the federal government will pay \$0.6317 and Iowa will pay \$0.3683. The FMAP change is 0.02% more on a State fiscal year basis than the preliminary estimate that was released in March.

The FMAP increase indicates that Iowa’s economy has not done as well since 2022 compared to other states. This increase follows two consecutive years when the FMAP rate decreased. Prior to the 1.04% total decrease from FY 2024 to FY 2026, the rate increased 9.22% in total from FY 2017 to FY 2024.

**Fiscal Impact.** The 0.34% change in the FMAP rate means that the State will be responsible for an estimated \$17.6 million less in Medicaid expenditures in SFY 2027. **Figure 11** shows the five-year change in the FMAP rate.

**Figure 11 — Five-Year State Regular Medicaid FMAP**

State Fiscal Year	Federal Share	State Share	Federal % Change
FY 2023	62.88%	37.12%	0.84%
FY 2024	63.88%	36.12%	1.00%
FY 2025	63.47%	36.53%	-0.41%
FY 2026	62.84%	37.16%	-0.63%
FY 2027	63.17%	36.83%	0.34%

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#### FY 2026 State School Aid

During the 2025 Legislative Session, the General Assembly established the State percent of growth rate for FY 2026 at 2.00%. Fiscal Year 2026 school aid amounts are available on the legislative [website](#). The total generated for school districts in FY 2026 includes the following:

- \$5.687 billion for the total combined district cost, an increase of \$150.2 million (2.71%) compared to FY 2025. The amount, in general, represents the total funding of State aid and school property taxes for school districts and Area Education Agencies (AEAs) generated through the school aid formula. The combined district cost does not include preschool formula funding. Program funding changes in the combined district cost include, in part:
  - An increase of \$53.5 million (1.41%) for the regular program amount. The regular program funding level accounts for approximately 67.60% of the combined district cost.
  - An increase of \$5.0 million (2.04%) in funding for AEA statewide programs. This includes special education support services, media services, and educational services, and includes the AEA statewide State aid reduction.
  - An increase of \$49.9 million (7.25%) in total State categorical supplements (teacher salary, professional development, early intervention, and teacher leadership).
- \$3.952 billion for total State aid, an increase of \$104.2 million (2.71%) compared to FY 2025. The State General Fund portion of school aid totals \$3.883 billion, an increase of \$95.1 million (2.51%) compared to FY 2025. The State aid total includes, in part:
  - \$31.6 million transferred from the Secure an Advanced Vision for Education (SAVE) Fund to the Property Tax Equity and Relief (PTER) Fund for targeted property tax relief through the school aid formula, an increase of \$2.6 million (8.97%) compared to FY 2025.
  - A \$25.0 million additional reduction in State aid to the AEAs as required in [SF 659](#) (FY 2026 Standing Appropriations Act), no increase compared to FY 2025, to the statutory reduction of \$7.5 million found in Iowa Code section [257.35\(2\)](#).
  - \$137.3 million in Property Tax Replacement Payment (PTRP) funding, an increase of \$10.5 million (8.28%) compared to FY 2025. This provision requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth rate in FY 2026 as specified in Iowa Code section [257.16B](#), which fixes the State obligation at \$242 per student for the year.
  - \$738.1 million for the State categorical supplements, an increase of \$49.9 million compared to FY 2025. This includes \$459.6 million for the teacher salary supplement for districts and AEAs, \$39.4 million for the professional development supplement for districts and AEAs, \$42.8 million for the district early intervention supplement, and \$196.3 million for the district teacher leadership supplement.
  - \$91.3 million for preschool formula funding, a decrease of \$0.1 million (-0.11%) compared to FY 2025. The preschool formula funding is included in the State aid amount; however, it is not included in the combined district cost total.
- \$1.799 billion in school aid property taxes, an increase of \$52.3 million (2.99%) compared to FY 2025. This includes the following:
  - \$1.198 billion for the uniform levy, an increase of \$41.4 million (3.58%) compared to FY 2025. This increase is a direct result of increased assessed valuations.

- \$601.0 million for the additional levy amount, an increase of \$10.9 million (1.85%) compared to FY 2025.

### Estimated FY 2027 State School Aid Appropriation

If no rate is established during the 2026 Legislative Session, the State percent of growth rates will default to 0.00% for FY 2027. *The Governor is recommending an estimated General Fund appropriation of \$3.957 billion for State aid to schools in FY 2027, an increase of \$73.9 million compared to estimated FY 2026. This appropriation is intended to reflect a supplemental State aid percent of growth rate of 2.00% and includes a \$25.0 million reduction to the AEAs, which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The amount reflects a continuation of the adjustment for PTRP funding, which is estimated to increase from \$242 to \$260 per pupil. Deductions from districts for students enrolled in charter schools are estimated to be \$12.3 million. The Governor is also recommending \$42.2 million for payment of school district budget adjustment guarantee amounts that have been paid with property taxes in past fiscal years.*

Estimates for FY 2027 are preliminary (based on available data and assumptions as of January 2026) and are subject to change. Variables that are currently estimated include the following:

- Taxable valuations — A statewide growth projection of 3.51% was agreed upon by the Department of Management (DOM) and the Legislative Services Agency (LSA) for FY 2027.
- Budget enrollments — Enrollment projections are provided by the Department of Education. The estimated decrease for FY 2027 is 0.63% and is intended to reflect the 2025-2026 certified enrollment figures, which will serve as the FY 2027 budget enrollment.
- Pupil weighting — This includes statewide growth assumptions and a 2.00% increase in special education weightings, a 4.00% increase in sharing supplementary weighting, a 1.00% increase in at-risk formula supplementary weighting, and a 5.00% increase in limited English proficient (LEP) supplementary weighting.

Any variations in assumptions used to calculate these variables will impact the information provided for FY 2027.

*The following analysis is based on the Governor’s recommendation of a 2.00% State percent of growth rate for FY 2027. At 2.00% growth, estimated funding amounts include the following:*

- \$5.770 billion for the total combined district cost, an increase of \$83.8 million (1.47%) compared to estimated FY 2026. The amount, in general, represents the total funding of State aid and school property taxes for school districts and AEAs generated through the school aid formula (the combined district cost does not include preschool formula funding). Program funding changes in the combined district cost include the following:
  - An increase of \$17.1 million (0.44%) for the regular program district cost. *The Governor is also recommending \$42.2 million for payment of school district budget adjustment guarantee amounts that have been paid with property taxes in past fiscal years.*
  - An increase of \$6.3 million for deductions from districts for students enrolled in charter schools.
  - An increase of \$2.8 million (1.10%) in funding for statewide AEA programs. *The Governor is recommending an additional reduction of \$25.0 million in State aid to AEAs. The recommended AEA reduction totals \$32.5 million, of which \$7.5 million is statutory.*
  - An increase of \$22.0 million (2.98%) in total State categorical supplements. The increase includes AEA and district categorical funds.
  - An increase of \$23.7 million in changes to other items that are included in the total combined district cost.
- \$3.957 billion for total State aid, an increase of \$73.9 million (1.90%) compared to estimated FY 2026. The State General Fund portion of school aid total is \$3.926 billion, an increase of \$38.2 million (0.98%) compared to estimated FY 2026. Included in the State aid amounts are the following:

- An estimated \$35.4 million transferred from the SAVE Fund to the PTER Fund for targeted property tax relief through the school aid formula. This is an increase of \$3.8 million (11.93%) compared to estimated FY 2026 due to the provisions of 2019 Iowa Acts, chapter [166](#) (Secure an Advanced Vision for Education, Extension Act), which maintains the percentage transferred from SAVE Fund of 7.10% for FY 2026 at 7.10% for FY 2027.
- An estimated \$14.0 million is related to the Foundation Base Supplement Fund (FBSF). This is an increase of \$3.8 million (37.28%) compared to estimated FY 2026. Beginning in FY 2021, a portion of the sales and use tax revenue is designated for deposit in the FBSF to be distributed on a per pupil basis calculated using each school district’s weighted enrollment. Similar to the school district property tax replacement payments under Iowa Code section [257.16B](#), revenues distributed from the FBSF replace amounts that would otherwise be funded through a different funding source. This lowers additional levy property taxes for all districts. The current foundation level is set in Iowa Code section [257.1\(2\)\(b\)](#) as 88.40% of the State cost per pupil for FY 2027. The FY 2022 allocation to the FBSF first impacted State school aid in FY 2024. Due to timing issues, the funding is provided in the fiscal year after the amount is determined. For example, the sales and use tax revenues from FY 2025 are determined in November following the fiscal year, and the calculated amount is distributed in FY 2027.
- An estimated \$146.0 million in PTRP funding. This is an increase of \$8.7 million (6.31%). *The Governor is recommending an increase in the PTRP State cost per pupil to reflect the property tax portion of the increase in the State cost per pupil.* Iowa Code section 257.16B requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth. If the provision is not amended, the impact of this provision will continue in future years. Under current law, the amount totals \$242 per pupil. *The Governor is recommending the PTRP payment per student be increased to \$260 per pupil for FY 2027.*
- An estimated \$760.1 million for the State categorical supplements, an increase of \$22.0 million (2.98%) compared to estimated FY 2026. This includes \$472.7 million for the AEAs and school district teacher salary supplement, \$40.6 million for the school district professional development supplement, \$44.2 million for the school district early intervention supplement, and \$202.6 million for the school district teacher leadership supplement.
- An estimated \$92.6 million for preschool formula funding, an increase of \$1.3 million (1.37%) compared to estimated FY 2026. The preschool formula funding is included in the State aid amount but is not included in the combined district cost total.
- \$1.865 billion in school aid property taxes, an increase of \$66.4 million (3.69%) compared to estimated FY 2026. This includes the following:
  - \$1.249 billion for the uniform levy, an increase of \$50.8 million (4.24%) compared to estimated FY 2026. This increase is a direct result of an estimated increase in assessed valuations.
  - \$616.5 million in the additional levy amount, an increase of \$15.6 million (2.59%) compared to estimated FY 2026. Generally, for prior fiscal years, this increase can be attributed to the budget guarantee amount, the 2.00% State percent of growth rate used for this analysis, and the adjustment to the PTRP per student payment.

### Transportation Equity Fund

During the 2020 Legislative Session, 2020 Iowa Acts, chapter [1002](#) (School Transportation Equity Act), established a standing appropriation to the Transportation Equity Fund. The Act specifies that the standing appropriation may grow at the same rate as a categorical under the categorical State percent of growth.

*The Governor is recommending a General Fund appropriation of \$33.3 million to the Transportation Equity Fund in FY 2027. This is an increase of \$653,000 (2.00%) compared to estimated FY 2026 and is intended to reflect a categorical State aid percent of growth rate of 2.00%.*

**Education Savings Accounts (ESAs)**

*The Governor is recommending a General Fund appropriation of \$349.6 million for ESAs in FY 2027. This is an increase of \$21.8 million (6.64%) compared to estimated FY 2026 and is intended to reflect a supplemental State aid percent of growth rate of 2.00% and an increase in the number of ESAs.*

**Total Estimated ESAs Funded:**

FY 2026	41,044
FY 2027	42,898

The following additional information table includes information on program funding sources and other miscellaneous information. *The table reflects the following Governor's FY 2027 recommendations:*

- *A State percent of growth rate of 2.00%.*
- *Renewal of the PTRP.*
- *A \$25.0 million additional reduction to the AEAs. The recommended AEA reduction totals \$32.5 million, of which \$7.5 million is statutory.*

## School Aid

### Legislative Services Agency: FY 2027 School Aid Estimates (Statewide Dollars in Millions)

2.00%	Set a State Percent of Growth	State Supplemental Aid (SSA) \$	160
\$ 0	Set additional dollars to SCPP separate from the SSA	Additional Dollars \$	0
Yes	Select if the PTRP is renewed ("No" is current law)	Total Change \$	160
\$ 25,000,000	Select AEA reduction in addition to current law (\$7,500,000)	FY 2027 State Cost Per Pupil (SCPP) \$	8,148
\$ 0	Transfer from Economic Emergency Fund FY 2027	Total AEA Reduction \$	32,500,000

Program Funding:	FY 2026	Est. FY 2027	Est. Change	% Change
Regular Program District Cost	\$ 3,844.0	\$ 3,861.0	\$ 17.1	0.44%
Regular Program Budget Adjustment Guarantee	24.3	42.2	17.9	73.65%
Supplementary Weighting (District)	142.1	151.2	9.0	6.37%
Special Education Instruction (District)	552.7	567.4	14.7	2.65%
Teacher Salary Supplement (District)	440.7	453.6	12.9	2.93%
Professional Development Supplement (District)	39.4	40.6	1.3	3.17%
Early Intervention Supplement (District)	42.8	44.2	1.4	3.17%
Teacher Leadership Supplement (District)	196.3	202.6	6.3	3.20%
AEA Special Ed Support District Cost	191.8	193.2	1.4	0.71%
AEA Special Ed Support Adjustment	1.2	1.8	0.6	50.00%
AEA Media Services	33.8	34.1	0.3	0.88%
AEA Ed Services	37.4	37.7	0.3	0.88%
AEA Sharing	0.2	0.2	0.0	1.98%
AEA Teacher Salary Supplement	18.9	19.1	0.2	0.92%
AEA Professional Development Supplement	0.0	0.0	0.0	
AEA Statewide State Aid Reduction	-32.5	-32.5	0.0	0.00%
Dropout and Dropout Prevention	153.9	153.9	0.0	0.00%
Combined District Cost	\$ 5,686.5	\$ 5,770.3	\$ 83.8	1.47%
Statewide Voluntary Preschool Program	\$ 91.3	\$ 92.6	\$ 1.3	1.37%

State Aid:	FY 2026	Est. FY 2027	Est. Change	% Change
Regular Program	\$ 2,177.2	\$ 2,141.5	\$ -35.7	-1.64%
Supplementary Weighting	125.5	133.5	8.0	6.38%
Special Education Weighting	488.0	501.0	13.0	2.66%
Property Tax Adjustment Aid (1992)	6.2	5.9	-0.3	-5.02%
Property Tax Replacement Payment (PTRP)	137.3	146.0	8.7	6.31%
Adjusted Additional Property Tax - General Fund	24.0	24.0	0.0	0.00%
Statewide Voluntary Preschool Program	91.3	92.6	1.3	1.37%
Minimum State Aid	1.2	2.1	0.8	68.42%
<b>State Aid from General Fund</b>	<b>\$ 3,882.8</b>	<b>\$ 3,956.7</b>	<b>\$ 73.9</b>	<b>1.90%</b>
Transfer from Economic Emergency Fund	\$ 21.9	\$ 0.0	\$ -21.9	-100.00%
Charter School Adjustment General Fund	5.7	12.3	6.6	114.17%
*Adjusted Additional Property Tax - SAVE Fund	31.8	35.3	3.5	11.07%
Foundation Base Supplement (FBS) - SAVE Fund	10.2	14.0	3.8	37.39%
School District Budget Adjustment Guarantee - General Fund	0.0	42.2	42.2	

Local Property Tax:	FY 2026	Est. FY 2027	Est. Change	% Change
Uniform Levy Amount	\$ 1,197.9	\$ 1,248.7	\$ 50.8	4.24%
Additional Levy	601.0	616.5	15.6	2.59%
<b>Total Levy to Fund Combined District Cost</b>	<b>\$ 1,798.8</b>	<b>\$ 1,865.2</b>	<b>\$ 66.4</b>	<b>3.69%</b>
Comm/Ind - Uniform Levy Adjustments	18.7	19.2	0.5	2.59%
Comm/Ind - Additional Levy Adjustments	10.1	0.0	-10.1	

Miscellaneous Information:	FY 2026	Est. FY 2027	Est. Change	% Change
Budget Enrollment	480,665	473,329	-7,336	-1.53%
Number of Districts with Budget Adjustment Guarantee	157	199	42	26.75%
Percentage of Districts with Budget Adjustment Guarantee	48.31%	61.23%		
Statewide Categoricals Total	\$ 738.1	\$ 760.1	\$ 22.0	2.98%
Property Tax Relief Payment Per Pupil	242	260	18	7.44%
Foundation Base Supplement Per Pupil	18	25	7	38.89%
Statewide AEA Funding	250.7	253.5	2.8	1.10%
Transportation Equity Program	32.7	33.3	0.7	2.00%

**Notes:**

Totals may not sum due to data duplication and exclusion. For example, other funds are provided by State Aid but not included in the State Aid section because they are represented in the Program Funding section listed above. The Transportation Equity Program is not included in State Aid totals.

Professional Development Supplement (PDS)

Area Education Agency (AEA)

\*Secure an Advanced Vision for Education (SAVE) Fund

The provision for Minimum State Aid requires that the State provide at least \$300 per student.

Sources: Department of Management (School Aid File), LSA analysis and calculations.

**Additional Information on School Aid Funding**

- **Budget Unit Brief** — [State Foundation School Aid](#)
- **Fiscal Research Brief** — [Area Education Agencies \(AEAs\)](#)
- **Fiscal Topic** — [School Aid — Additional Levy Components — FY 2025](#)
- **Fiscal Topic** — [School Aid — Area Education Agency Funding — FY 2025](#)
- **Fiscal Topic** — [School Aid — District Cost Per Pupil Differences Between School Districts — FY 2025](#)
- **Fiscal Topic** — [School Aid — Income Surtaxes](#)
- **Fiscal Topic** — [School Aid — Instructional Support Program — FY 2025](#)
- **Fiscal Topic** — [School Aid — School District Reorganization Incentives — FY 2025](#)
- **Fiscal Topic** — [Secure an Advanced Vision for Education \(SAVE\)](#)
- **Presentation** — [Dollars and Doughnuts — State School Aid — January 2025](#)
- [School aid estimates for fiscal years](#) and [other background information on the school aid formula](#)

LSA Staff Contact: Lora Vargason (515.725.1286) [lora.vargason@legis.iowa.gov](mailto:lora.vargason@legis.iowa.gov)

The public retirement systems in Iowa include:

- **Iowa Public Employees' Retirement System — IPERS:** Membership includes employees and retirees of State, county, and city governments; other political subdivisions or agencies; and school districts and Area Education Agencies (AEAs). There are two Special Service groups within IPERS:
  - **Sheriffs and Deputy Sheriffs:** Membership includes sheriffs and deputy sheriffs employed by counties.
  - **Protection Occupations:** Membership includes airport safety officers; conservation peace officers; city marshals, fire fighters, police officers, and fire prevention inspectors not under the Municipal Fire and Police Retirement System of Iowa (MFPRSI); correctional officers; former Department of Transportation (DOT) peace officers with 10 or more years of membership service as of June 30, 2023, pursuant to 2023 Iowa Acts, chapter [85](#) (Motor Vehicle Enforcement Bureau, Department of Public Safety Act); county jailers; military installation officers; emergency medical care providers; county attorney special investigators; High Risk Unit officers; and insurance fraud investigators.
- **Judicial Retirement System:** Membership includes active Judges, retired Judges, Senior Judges, retired Senior Judges, beneficiaries of deceased Judges, and inactive Judges with contributions remaining in the System.
- **Peace Officers' Retirement, Accident, and Disability System — PORS:** Membership includes uniformed, sworn officers of the Department of Public Safety, including State Patrol troopers, Division of Criminal Investigation (DCI) officers, drug enforcement officers, arson investigators, fire prevention inspectors, and former DOT peace officers with fewer than 10 years of membership as of June 30, 2023, pursuant to 2023 Iowa Acts, chapter 85.
- **Municipal Fire and Police Retirement System of Iowa — MFPRSI or 411:** Membership includes active and retired police officers and fire fighters in cities with a population of 8,000 or more in 1980, and other cities that voluntarily established a civil service commission.

### Types of Plans

The public retirement systems in Iowa (IPERS, the Judicial Retirement System, PORS, and MFPRSI) are "defined benefit plans," meaning each member's retirement benefit is based on a benefit formula prescribed by contract or statute. The contribution rates for the Judicial Retirement System are calculated pursuant to Iowa Code section [602.9104](#), are based on the most recent actuarial valuation of the System, and cannot vary by more than one percentage point from the previous year. The contribution rates for PORS are in Iowa Code section [97A.8](#). The required contribution rates for IPERS regular membership, protection occupations, and sheriffs and deputy sheriffs are calculated pursuant to Iowa Code section [97B.11](#) and are based on the most recent actuarial valuation of the System. The contribution rates for IPERS regular membership cannot vary by more than one percentage point from the previous year. The MFPRSI contribution rates are calculated pursuant to Iowa Code section [411.8](#), based on the most recent actuarial valuation of the System.

Wages covered by IPERS and the Judicial Retirement System, as defined by the Internal Revenue Code, are subject to social security taxation up to the maximum established annually by the Social Security Administration. Earnings covered by PORS and MFPRSI are not subject to taxation. Old-Age, Survivors, and Disability Insurance (OASDI), commonly referred to as social security, is funded through dedicated payroll taxes pursuant to the [Federal Insurance Contributions Act \(FICA\)](#).

The OASDI tax rate for wages paid is set by federal statute at 6.20% of covered wages to be paid by both the employees and employers, up to a limit of approximately \$176,000 for calendar year (CY) 2025 and approximately \$185,000 for CY 2026. The Medicare tax is an additional 1.45% of covered wages for both employees and employers with no limit on income. Effective for tax years beginning after 2013, an additional 0.90% Medicare (hospital insurance or HI) tax applies to individuals receiving wages in excess of \$200,000 (\$250,000 for married couples filing jointly). The tax is in addition to the regular Medicare rate of 1.45% on wages for employees and only applies to the employee portion of the Medicare tax.

**Other Retirement Plan Options**

- **Teachers Insurance and Annuity Association — TIAA:** Membership includes approximately 25,000 active members, including university, Board of Regents, and some community college employees. Teachers Insurance and Annuity Association (TIAA) is a defined contribution plan, meaning moneys are contributed to an individual account for each participant; the moneys contributed, plus any investment earnings, determine the retirement benefit made available to the participant upon retirement. Retirees of TIAA receive social security benefits. Contribution rates are generally 5.0% for employees and 10.0% for employers, although rates are slightly less for the first five years of employment on the first approximately \$5,000 of pay.
- **Deferred Compensation Program (457/401(a)):** This is a voluntary defined contribution retirement savings program for employees of the State of Iowa and other participating government employers. The Program is designed to supplement pension and social security benefits at retirement. State of Iowa employees receive a dollar-for-dollar match on the first \$75 of monthly contributions. State Peace Officers Council (SPOC) Collective Bargaining Agreement employees receive \$1 for each \$2 contribution up to a maximum employer contribution of \$75 per month. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.
- **Tax-Sheltered Annuity (403b):** This is a voluntary retirement savings program for employees of educational and education-related institutions. This savings program is designed to supplement pension and social security benefits at retirement. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.

**Public Retirement Systems Committee**

The Public Retirement Systems Committee is a 10-member statutory legislative committee that is required to examine and make recommendations to the General Assembly concerning public retirement systems in Iowa. Iowa Code section [97D.4\(3\)](#) establishes the duties of the Committee. The General Assembly addresses retirement system issues during the second year of each biennium and as needed.

Public Retirement Systems Summary Chart						
				IPERS		
	Judicial	PORS	411 System	Regular Membership	Sheriffs and Deputies	Protection Occupation
<b>FY 2026 Total Contribution Rate</b>	25.689%	48.525%	32.230%	15.730%	24.180%	15.520%
<b>Employer</b>	16.698%	37.000%	22.555%	9.440%	11.965%	9.185%
<b>Employee</b>	8.991%	11.525%	9.675%	6.290%	12.215%	6.335%
<b>FY 2027 Total Contribution Rate</b>	24.326%	48.525%	31.534%	15.730%	24.420%	15.520%
<b>Employer</b>	15.812%	37.000%	21.859%	9.440%	12.085%	9.185%
<b>Employee</b>	8.514%	11.525%	9.675%	6.290%	12.335%	6.335%
<b>July 1, 2025, Valuation Factors</b>						
<b>Actuarial Accrued Liability</b>	\$285.1 million	\$1.031 billion	\$4.142 billion	\$45.527 billion	\$1.150 billion	\$2.386 billion
<b>Actuarial Value of Assets</b>	\$287.9 million	\$811.7 million	\$3.538 billion	\$41.683 billion	\$1.046 billion	\$2.493 billion
<b>Unfunded Actuarial Liability</b>	\$-2.8 million	\$219.7 million	\$603.9 million	\$3.843 billion	\$104.2 million	\$-106.7 million
<b>2024 Funded Ratio</b>	99.43%	77.70%	84.47%	90.06%	91.81%	103.65%
<b>2025 Funded Ratio</b>	101.00%	78.70%	85.42%	91.56%	90.94%	104.47%
<b>2024 Investment Market Rate of Return</b>	12.80%	11.22%	7.79%	9.07%**		
<b>2025 Investment Market Rate of Return</b>	11.82%	10.44%	9.12%	9.87%**		
<b>Social Security Coverage</b>	Yes	No	No*	Yes	Yes	Yes
<b>Coverage</b>						
<b>Total Members</b>	484	1,332	9,354	404,832	3,338	15,819
<b>Active Members</b>	217	577	4,254	176,460	1,728	8,033
<b>Active Member Average Age</b>	53.5	40.8	39.4	44.2**		
<b>Active Member Average Years of Service</b>	8.8	15.4	12.2	10.3**		
<b>Active Member Average Annual Wage</b>	\$ 164,548	\$ 104,734	\$ 95,991	\$ 57,639	\$ 97,039	\$ 67,417
<b>Retired Member Average Annual Benefit</b>	\$ 70,065	\$ 65,113	\$ 51,231	\$ 19,468	\$ 38,923	\$ 28,763

Notes: Totals may not add due to rounding.  
The aggregate funded ratio for the Iowa Public Employees' Retirement System (IPERS) is 92.17% for 2025 and includes Regular membership, Sheriffs and Deputies, and Protection Occupation.  
In addition to the employer contribution for the Peace Officers' Retirement System (PORS), there is also an annual \$5.0 million standing limited appropriation from the General Fund.  
\*Ankeny, Camanche, Fairfield, Clive, and Evansdale contribute to Social Security and 411.  
\*\* Aggregate figure includes all three groups.  
LSA: Public Pension Retirement Summary Chart

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

In 2025, the State reached bargaining agreements for fiscal year (FY) 2026 and FY 2027 with unions representing State employees for salaries and benefits.

Iowa Code chapter [20](#) establishes the framework and timeline for the biennial bargaining process. The basic process is as follows and takes place the year before the contract start date:

- August through September — Unions request bargaining.
- November through December — Unions and the State present initial proposals.
- January through March — Negotiation sessions occur. This may result in a voluntary agreement, the appointment of a mediator, or binding arbitration.
- March 15 — Deadline for impasse procedure and filing of neutral party's award if required.

The General Assembly did not appropriate specific General Fund dollars for salary expenditures for FY 2026 other than existing appropriations for operations that are expended at the agencies' discretion. State agencies must use existing funds to pay the cost of salaries, including the cost to fund negotiated contracts with various bargaining units, and increases for noncontract employees. Some agencies were authorized to use non-General Fund dollars for limited salary increases. The [historical salary adjustment identified need](#) is displayed in the Legislative Services Agency (LSA) **Factbook**. Historical [contract information](#) for the American Federation of State, County, and Municipal Employees (AFSCME) and noncontract employees is also available in the **Factbook**.

The following is a summary of the FY 2026 and FY 2027 final contractual agreements between bargaining units (unions) and the State. The information contains only a summary of the major points. Copies of the agreements are available from the Fiscal Services Division (FSD) of the LSA upon request or on the [Department of Administrative Services \(DAS\) website](#).

Collective bargaining agreements cover two years. There will be no collective bargaining negotiations during the 2026 Legislative Session.

## FY 2026 AND FY 2027 COLLECTIVE BARGAINING UNITS

### American Federation of State, County, and Municipal Employees (AFSCME) — General Government, Board of Regents, and Community-Based Corrections (CBC)

#### Final Collective Bargaining Agreements:

- 2.0% across-the-board pay increase effective the first pay period of July 1, 2025 (FY 2026).
- 2.0% across-the-board pay increase effective the first pay period of July 1, 2026 (FY 2027).
- Board of Regents employees will be paid in a manner established in Iowa Code chapter [91A](#).

### Iowa United Professionals (IUP) and United Electrical Workers (UE) — Science Unit and Professional Social Services Unit

No information has been provided for this bargaining unit.

### State Police Officers Council (SPOC)

#### Final Collective Bargaining Agreements:

- 4.0% across-the-board pay increase effective the first pay period of July 1, 2025 (FY 2026).
- 3.75% across-the-board pay increase effective the first pay period of July 1, 2026 (FY 2027).

### AFSCME Public Safety — Department of Transportation and Board of Regents

#### Final Collective Bargaining Agreements:

- 3.0% across-the-board pay increase effective the first pay period of July 1, 2025 (FY 2026).
- 3.0% across-the-board pay increase effective the first pay period of July 1, 2026 (FY 2027).

### Judicial AFSCME

#### Final Collective Bargaining Agreements:

- 2.6% across-the-board pay increase effective the first pay period of July 1, 2025 (FY 2026).
- 2.6% across-the-board pay increase effective the first pay period of July 1, 2026 (FY 2027).
- No automatic step increases from July 1, 2025, through June 30, 2026, and July 1, 2026, through June 30, 2027, though the State Court Administrator has discretion to implement step increases at or lower than 4.5%.

### Judicial Public Professional and Maintenance Employees (PPME)

#### Final Collective Bargaining Agreements:

- 2.6% across-the-board pay increase effective the first pay period of July 1, 2025 (FY 2026).
- 2.6% across-the-board pay increase effective the first pay period of July 1, 2026 (FY 2027).
- No automatic step increases from July 1, 2025, through June 30, 2026, and July 1, 2026, through June 30, 2027, though the State Court Administrator has discretion to implement step increases at or lower than 4.5%.

### University of Northern Iowa (UNI) — United Faculty

#### Final Collective Bargaining Agreements:

- 4.95% across-the-board pay increase effective the first pay period of July 1, 2025 (FY 2026).
- 4.95% across-the-board pay increase effective the first pay period of July 1, 2026 (FY 2027).
- Temporary faculty will be paid a minimum of \$1,939 per credit hour in FY 2026 and \$2,035 per credit hour in FY 2027.
- A salary increase fund will be created with 4.95% of the total amount of salaries of nontemporary faculty to use for across-the-board pay increases (40.0%), incremental increases (20.0%), and individual adjustment increase for merit and promotions (40.0%).

**Committee to Organize Graduate Students (COGS) — University of Iowa (SUI)**

**Final Collective Bargaining Agreements:**

- 3.0% across-the-board pay increase effective the first pay period of July 1, 2025 (FY 2026).
- 3.0% across-the-board pay increase effective the first pay period of July 1, 2026 (FY 2027).

**Service Employees International Union (SEIU) — SUI and University of Iowa Hospitals and Clinics (UIHC)**

**Final Collective Bargaining Agreements:**

- 3.0% across-the-board pay increase effective the first pay period of July 1, 2025 (FY 2026).
- 3.0% across-the-board pay increase effective the first pay period of July 1, 2026 (FY 2027).
- 3.0% across-the-board minimum salary increase effective the first pay period of July 1, 2025 (FY 2026).
- 3.0% across-the-board minimum salary increase effective the first pay period of July 1, 2026 (FY 2027).

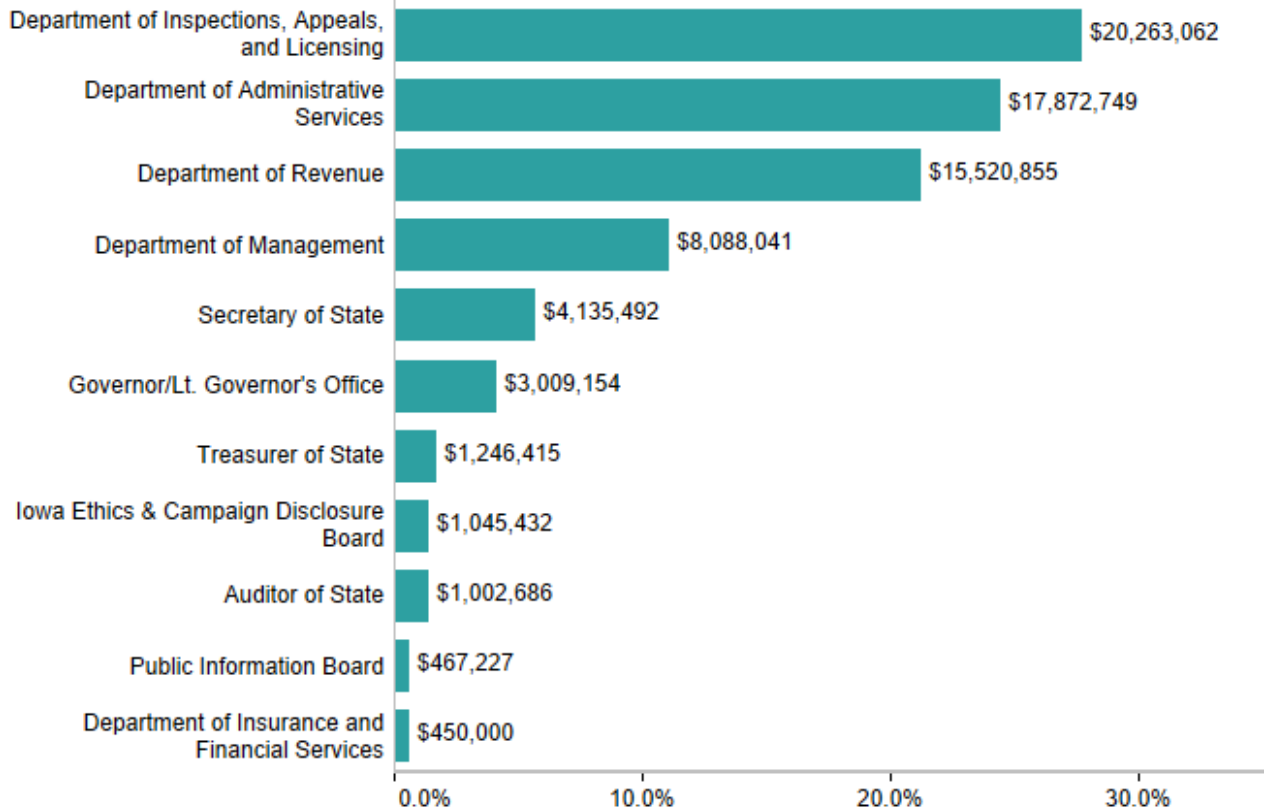
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

# Administration and Regulation Appropriations Subcommittee

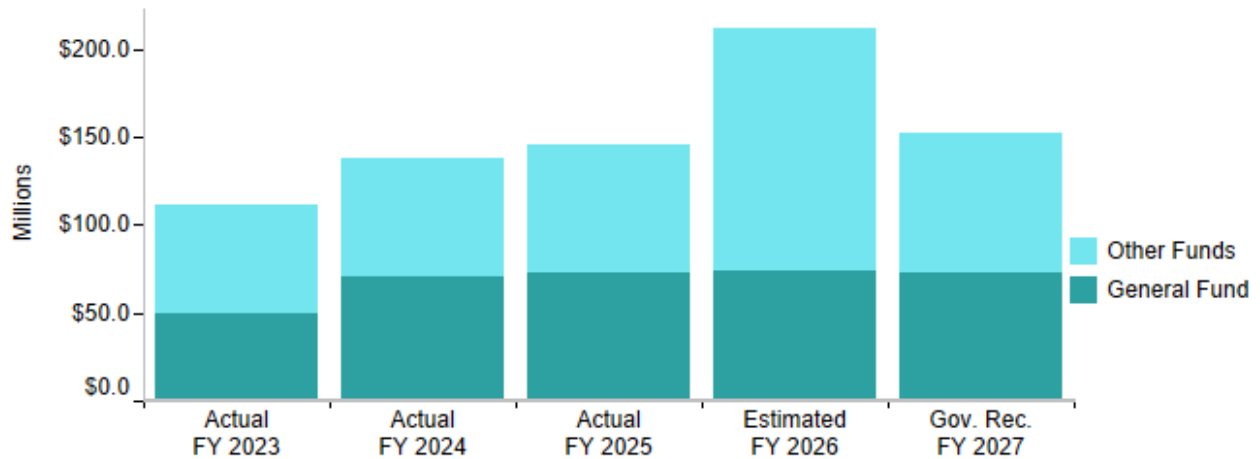
Fiscal Staff: Xavier Leonard  
 Joey Lovan

## Analysis of Governor's Budget

### FY 2027 General Fund Governor's Recommendations Total: \$73,101,113



### Funding History by Appropriations Subcommittee — Administration and Regulation

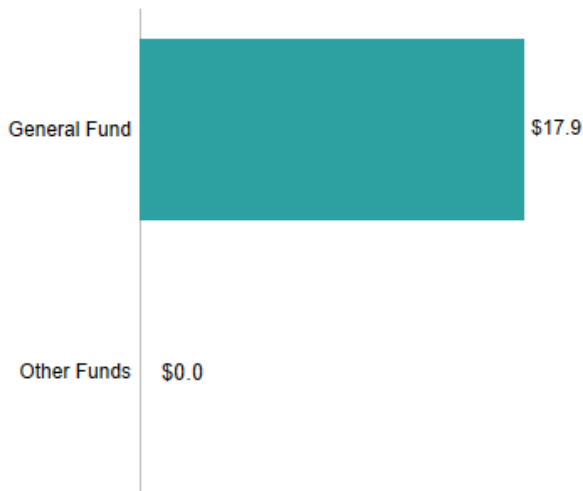


**DEPARTMENT OF ADMINISTRATIVE SERVICES**

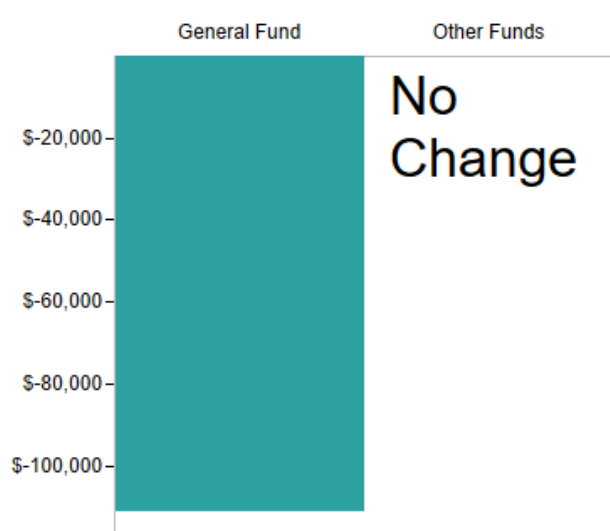
**Overview and Funding History**

**Agency Overview:** The [Department of Administrative Services \(DAS\)](#) was established on July 1, 2003, by combining all or a portion of four existing State agencies (General Services, Revenue and Finance, Personnel, and Information Technology). Currently, the DAS consists of five enterprises providing corporate-level facility and business services to other agencies of State government, and a Core/Finance Operations Division responsible for the internal administration of the Department. The five enterprises are the General Services Enterprise (GSE), Human Resources Enterprise (HRE), Central Procurement and Fleet Services Enterprise (CPFSE), General Council Enterprise (GCE), and State Accounting Enterprise (SAE). The Information Technology Enterprise (ITE) was moved out of the DAS to create the Office of the Chief Information Officer (OCIO) in FY 2015. In 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act), the State Library was moved to the DAS.

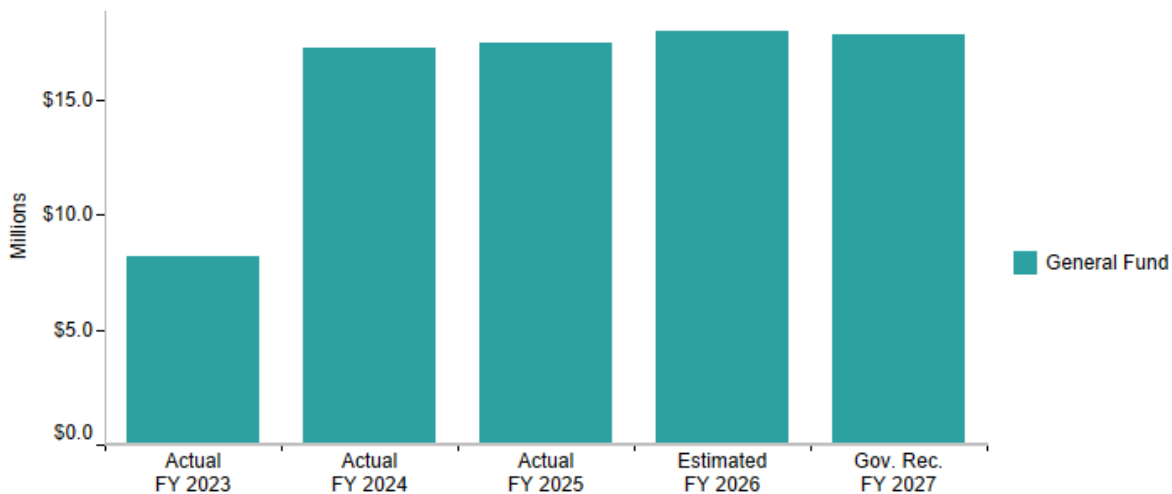
**FY 2027 Governor's Recommendations  
Total: \$17,872,749**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Administrative Services, Department of</u></b>				
<b>Administrative Services</b>				
Operations	\$ 3,713,718	\$ 3,713,718	\$ 3,602,306	\$ -111,412
Utilities	4,487,598	4,487,598	4,487,598	0
Terrace Hill Operations	460,884	460,884	460,884	0
State Library	2,626,613	2,626,613	2,626,613	0
Enrich Iowa Libraries	2,464,823	2,464,823	2,464,823	0
Cultural Activities	168,403	0	0	0
Historical Resources	3,136,371	3,804,774	3,804,774	0
Historical Sites	425,751	425,751	425,751	0
<b>Total Administrative Services, Department of</b>	<b>\$ 17,484,161</b>	<b>\$ 17,984,161</b>	<b>\$ 17,872,749</b>	<b>\$ -111,412</b>

**Governor’s FY 2027 Recommended Changes**

**Operations** **\$-111,412**

A decrease of \$111,412 compared to estimated FY 2026 for a reduction in State Accounting costs.

**Discussion Items**

**Department of Administrative Services (DAS) Realignment** — The following were transferred to the DAS as a result of 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act).

- Enrich Iowa Libraries
- State Library
- Cultural Activities
- Historical Resources
- Historical Sites

**FY 2027 DAS Service Rates** — The Customer Council met on September 4, 2025, and approved a proposed rate change for FY 2027 to increase the Association — Capitol Complex rate from \$7.75 per square foot to \$8.00 per square foot. This rate change is based on the square footage of space occupied by an agency, which includes a pro rata share of the common areas of the building and covers various maintenance, services, energy generation, and administrative costs.

The [2025 Iowa DAS Business Plan and Report to the Customer Council](#) provides brief descriptions of all DAS utility services and methodologies that were reviewed and approved by the Council. Additional information is also available on the Customer Council’s [website](#).

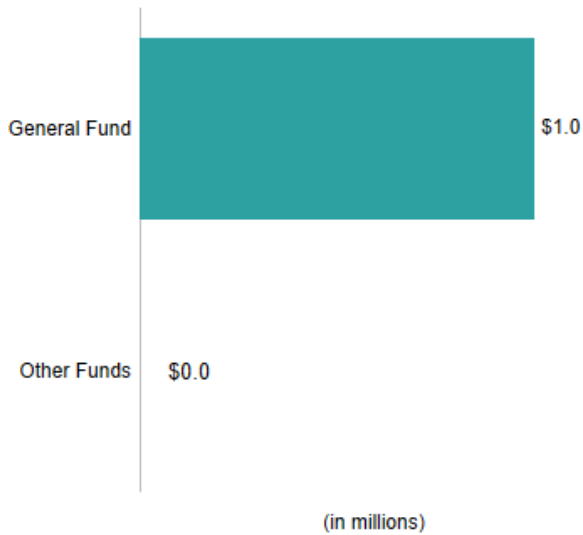
**Transitioning Off Business Objects** — The DAS announced in August that the State Accounting System (Iowa Advantage) is transitioning off of the Business Objects reporting tool effective June 30, 2026. Beginning July 1, 2026 (FY 2027), reports will be run separately from the Finance system and the Budget system in Iowa Advantage.

**AUDITOR OF STATE**

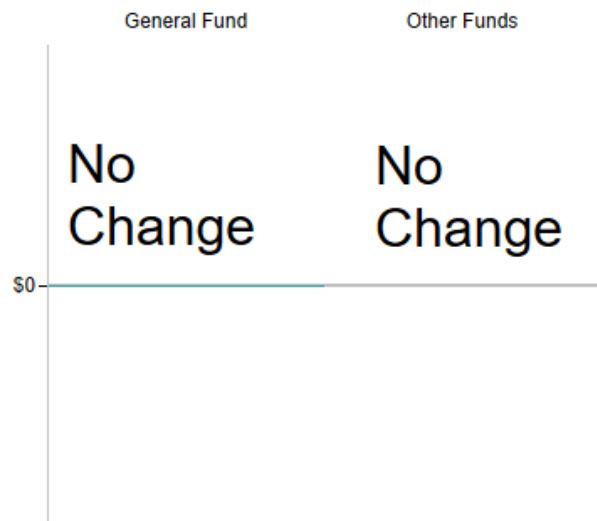
**Overview and Funding History**

**Agency Overview:** The position of [Auditor of State](#) was created in 1857 by [Article IV, Section 22](#), of the Iowa Constitution. The Auditor is a statewide elected official and serves a four-year term. The duties of the Auditor’s Office are enumerated in Iowa Code chapter [11](#). The Auditor’s Office provides independent audits of the financial operations of State and local governments. The Office also reviews government activities to ensure they are conducted in an effective, efficient, and legal manner.

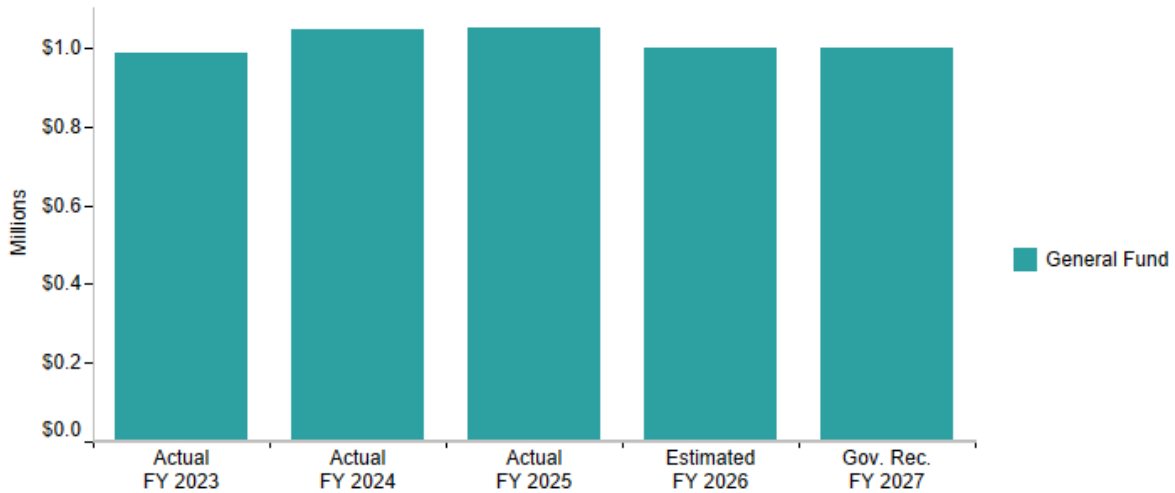
**FY 2027 Governor's Recommendations  
Total: \$1,002,686**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Auditor of State</b>				
<b>Auditor of State</b>				
Auditor of State - General Office	\$ 1,002,686	\$ 1,002,686	\$ 1,002,686	\$ 0
AOS - Transition Costs of State Entities	48,000	0	0	0
<b>Total Auditor of State</b>	<u>\$ 1,050,686</u>	<u>\$ 1,002,686</u>	<u>\$ 1,002,686</u>	<u>\$ 0</u>

**Discussion Items**

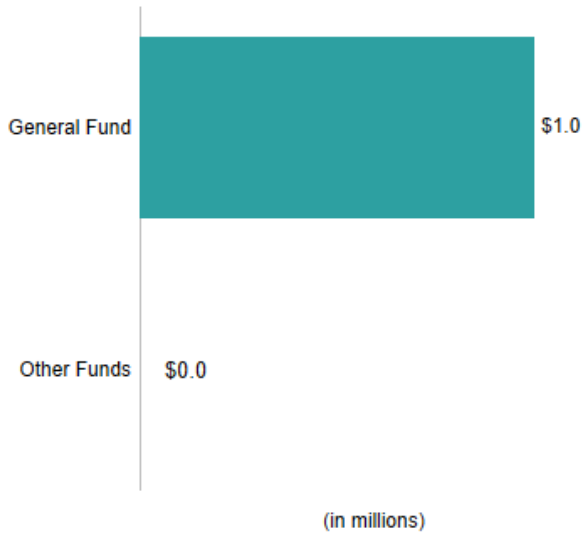
**Fee Revenue** — The Office’s primary source of funding comes from billing State agencies, local governments, and other entities pursuant to Iowa Code sections [11.5B](#), [11.6](#), and [11.24](#). The Office of the Auditor of State’s annual General Fund appropriation funds the cost of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs.

**ETHICS AND CAMPAIGN DISCLOSURE BOARD**

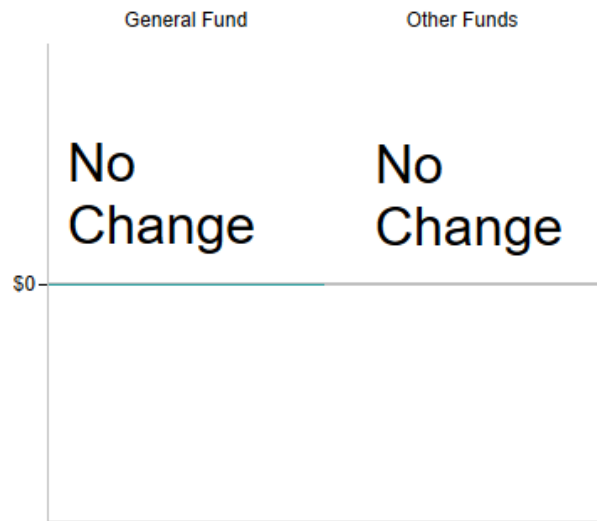
**Overview and Funding History**

**Agency Overview:** The [Iowa Ethics and Campaign Disclosure Board \(IECDB\)](#) administers and enforces the State campaign, lobbying, and ethics laws. The Board also reports on all gifts and bequests received by an Executive Branch agency other than a Regents university, as specified in Iowa Code section [68B.22A](#).

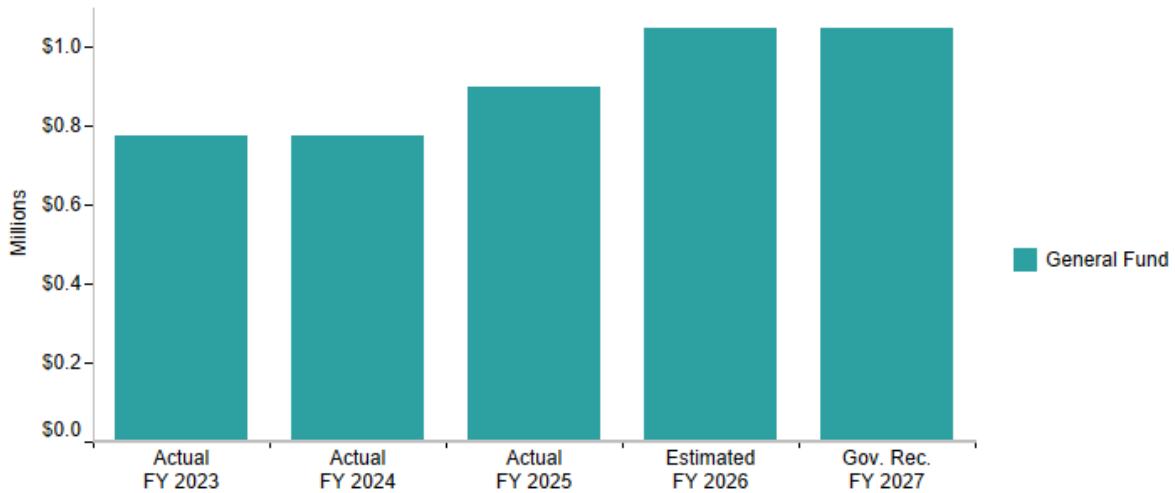
**FY 2027 Governor's Recommendations  
Total: \$1,045,432**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Ethics and Campaign Disclosure Board, Iowa</u></b>				
<b>Campaign Finance Disclosure</b>				
Ethics & Campaign Disclosure Board	\$ 897,151	\$ 1,045,432	\$ 1,045,432	\$ 0
<b>Total Ethics and Campaign Disclosure Board, Iowa</b>	<b>\$ 897,151</b>	<b>\$ 1,045,432</b>	<b>\$ 1,045,432</b>	<b>\$ 0</b>

**Discussion Items**

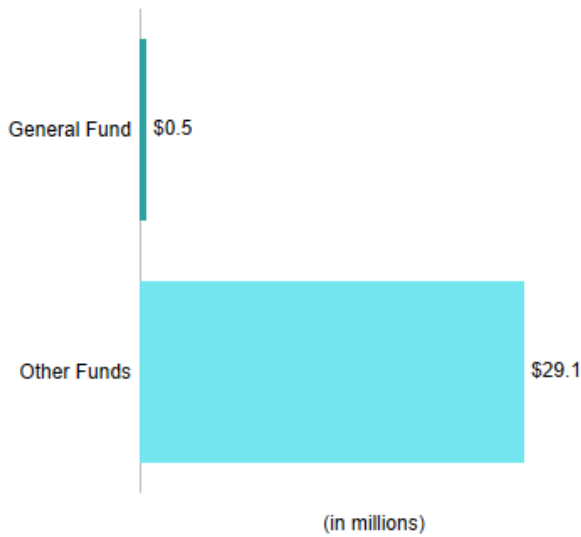
**New Executive Director** — Erika Eckley was announced as the new Executive Director of the IECDB in May 2025.

**DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES**

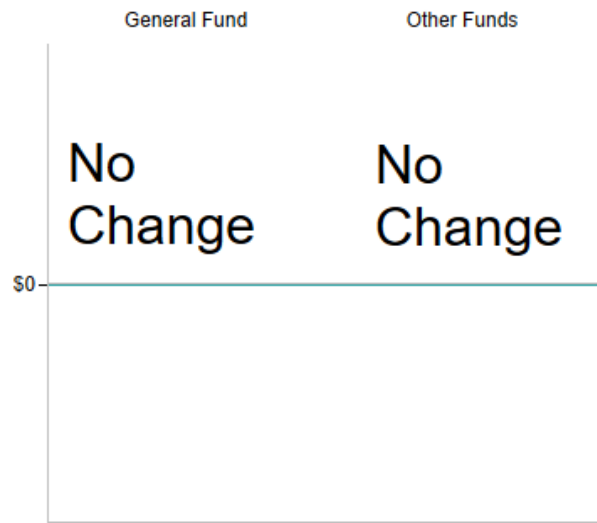
**Overview and Funding History**

**Agency Overview:** The [Department of Insurance and Financial Services \(DIFS\)](#) is comprised of three divisions: the Iowa Division of Banking (IDOB), the Iowa Division of Credit Unions (IDCU), and the Iowa Insurance Division (IID). Each division is responsible for regulation of an industry or a group of industries. Each division’s budget is prepared independently and then combined with the other divisions’ budgets for submission to the Governor and General Assembly for consideration.

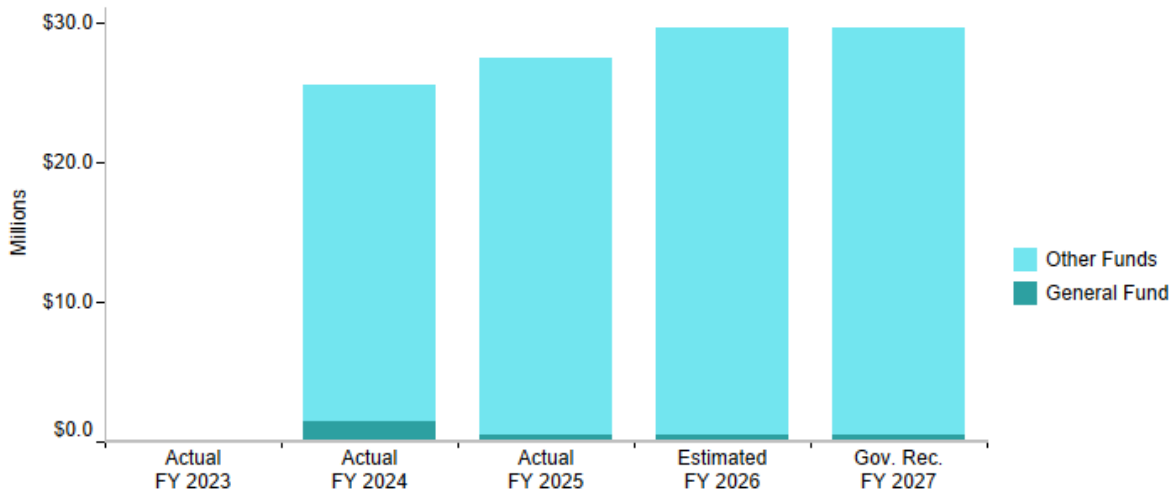
**FY 2027 Governor's Recommendations  
Total: \$29,586,119**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Insurance &amp; Financial Services, Department of</u></b>				
DIFS - Insurance				
IID Captive Insurance	\$ 450,000	\$ 450,000	\$ 450,000	\$ 0
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Insurance &amp; Financial Services, Department of</u></b>				
DIFS - Banking Division				
Banking Division - CMRF	\$ 14,343,523	\$ 14,881,690	\$ 14,881,690	\$ 0
DIFS - Credit Union				
Credit Union Division - CMRF	\$ 2,875,989	\$ 3,018,710	\$ 3,018,710	\$ 0
DIFS - Insurance				
PSAO Report - CMRF	\$ 0	\$ 225,000	\$ 225,000	\$ 0
Insurance Division - CMRF	9,726,541	11,010,719	11,010,719	0
<b>DIFS - Insurance</b>	<b>\$ 9,726,541</b>	<b>\$ 11,235,719</b>	<b>\$ 11,235,719</b>	<b>\$ 0</b>
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 26,946,053</b>	<b>\$ 29,136,119</b>	<b>\$ 29,136,119</b>	<b>\$ 0</b>

**Discussion Items**

**Insurance Division — Captive Insurance** — The FY 2024 through FY 2026 Administration and Regulation Appropriations Acts each appropriated \$450,000 from the General Fund to fund 2.00 full-time equivalent (FTE) positions for a captive insurance bureau chief, an examiner specialist, and an examiner to examine and ensure compliance matters related to captive insurance. 2023 Iowa Acts, [Senate File 549](#) (Captive Insurance Act), created new sections and amended existing sections under Iowa Code chapters [432](#), [507C](#), and [521J](#) regarding captive insurance companies, insurance companies’ tax, and insurers’ supervision.

**Insurance Division — Pharmacy Benefits Managers** — 2025 Iowa Acts, [House File 1044](#) (FY 2026 Administration and Regulation Appropriations Act), appropriated an additional \$600,000 from the Commerce Revolving Fund (CMRF) to fund 4.00 FTE positions focused on pharmacy benefits manager (PBM)-related duties within the Company Regulation Bureau and the Market Regulation Bureau.

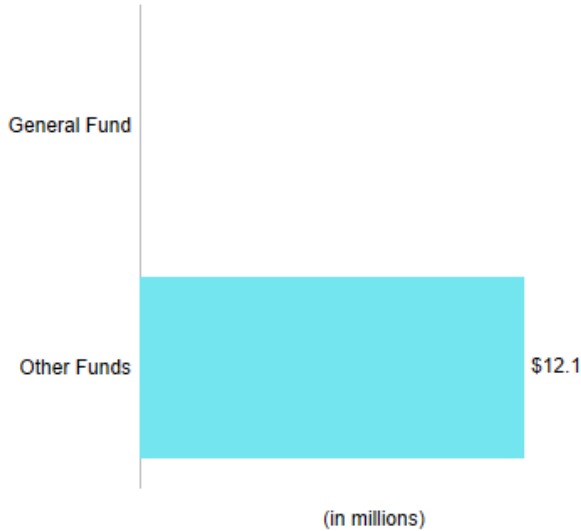
**Insurance Division — Pharmacy Services Administrative Organizations (PSAOs)** — Division II of 2025 Iowa Acts, [Senate File 383](#) (Regulation of Pharmacy Benefits Managers Act), required the Iowa Insurance Commissioner to review PSAOs and the wholesale distribution of prescription drugs and submit a report to the General Assembly before January 1, 2026. The FY 2026 Administration and Regulation Appropriations Act included a one-time appropriation of \$225,000 from the CMRF to the Insurance Division of the DIFS for this purpose. The report can be found [here](#).

**IOWA UTILITIES COMMISSION**

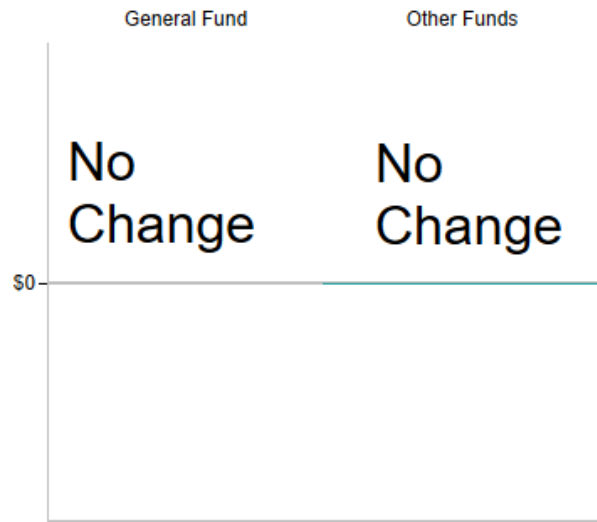
**Overview and Funding History**

**Agency Overview:** The [Iowa Utilities Commission \(IUC\)](#) is responsible for the regulation of the utility industry. In 2023 Iowa Acts, chapter 19 (State Government Alignment Act), the Iowa Utilities Board, now known as the Iowa Utilities Commission, was removed from the now-eliminated Department of Commerce and became a standalone agency. The Board continues to be funded through the CMRF.

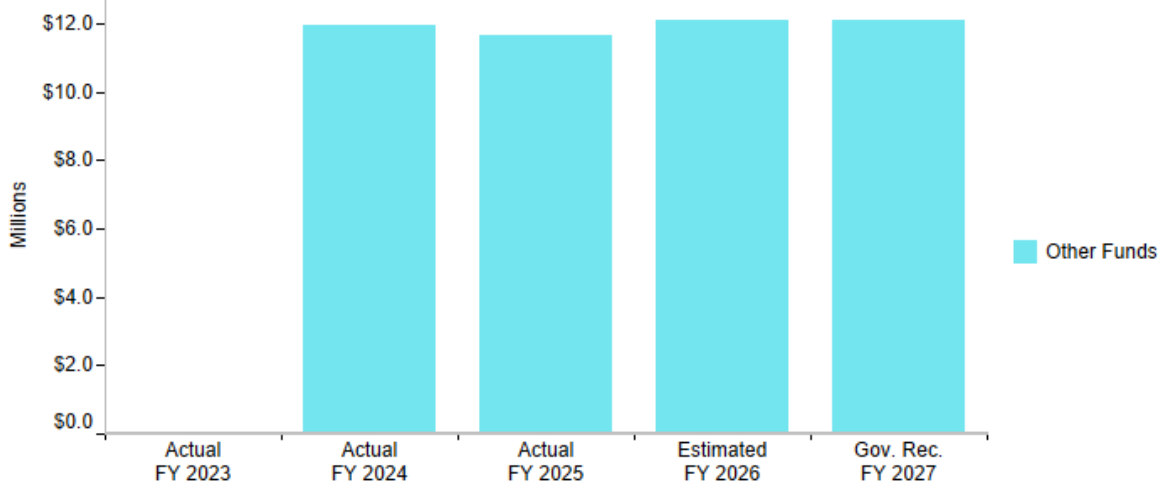
**FY 2027 Governor's Recommendations  
Total: \$12,080,831**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Utilities Commission</u></b>				
Utilities Commission				
Utilities Division - CMRF	\$ 11,659,071	\$ 12,080,831	\$ 12,080,831	\$ 0
<b>Total Utilities Commission</b>	<b>\$ 11,659,071</b>	<b>\$ 12,080,831</b>	<b>\$ 12,080,831</b>	<b>\$ 0</b>

**Discussion Items**

**Iowa Utilities Commission Realignment** — 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act), reorganized the Department of Commerce and renamed it as the Department of Insurance and Financial Services (DIFS). The Act aligned the Iowa Utilities Board, now known as the Iowa Utilities Commission, from the Department of Commerce to a standalone agency.

**Executive Order 17** — On January 5, 2026, the Governor signed Executive Order [17](#) establishing the Iowa Nuclear Energy Task Force with the purpose of researching and advising on the development of nuclear energy technologies and infrastructure. The Task Force is comprised of at least 11 members appointed by the Governor. Members of the Task Force include utility representatives, power production companies, local government, academia, the IUC, and representatives of the General Assembly. Representatives of the General Assembly who serve on the Task Force serve in an ex-officio capacity. The Task Force will submit a report to the Governor’s Office and the General Assembly within 180 days of the issuance of Executive Order 17 outlining the Task Force’s findings and making recommendations for nuclear energy.

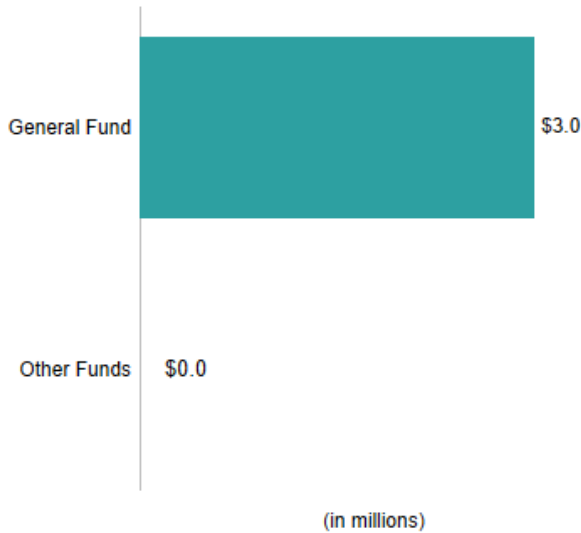
**OFFICE OF GOVERNOR AND LIEUTENANT GOVERNOR**

**Overview and Funding History**

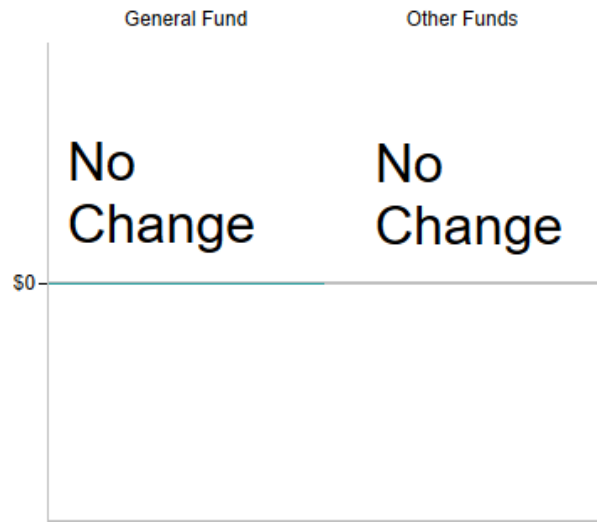
**Agency Overview:** The position of [State Governor](#) was created in 1857 by [Article IV, Section 1](#), of the Iowa Constitution. The Governor is a statewide elected official and serves a four-year term. The duties and responsibilities of the Governor’s Office are specified in Iowa Code chapter [7](#). The Governor’s Office is responsible for managing the Executive Branch and implementing policies and programs in accordance with State law.

The functions funded by the Terrace Hill Quarters appropriation include staffing and expenses of the overall operation of Terrace Hill National Historic Landmark and the Iowa Governor’s Residence, daily food preparation and housekeeping services for the Governor and the Governor’s family, and maintenance of the grounds by the DAS.

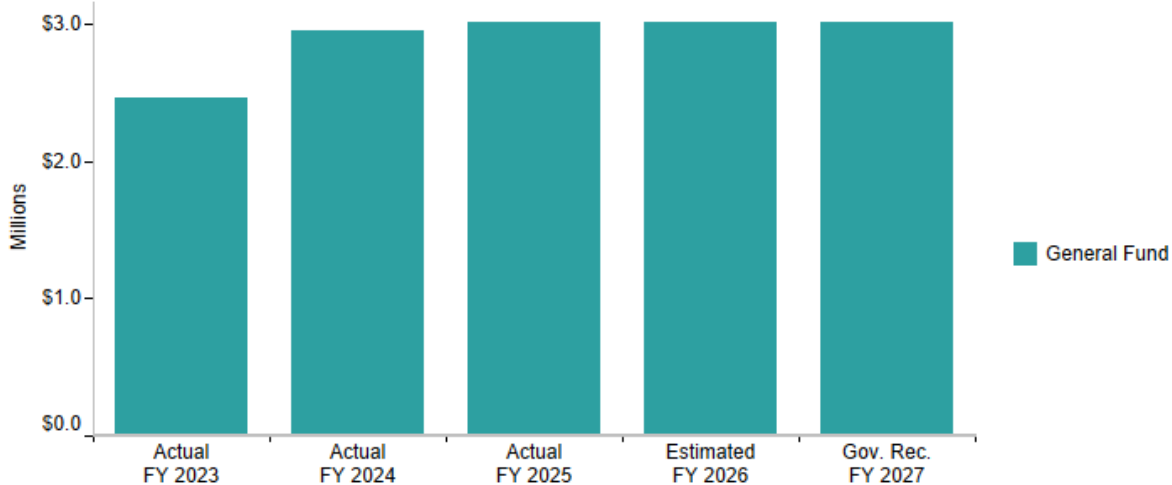
**FY 2027 Governor’s Recommendations**  
Total: \$3,009,154



**Governor’s Recommendations Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

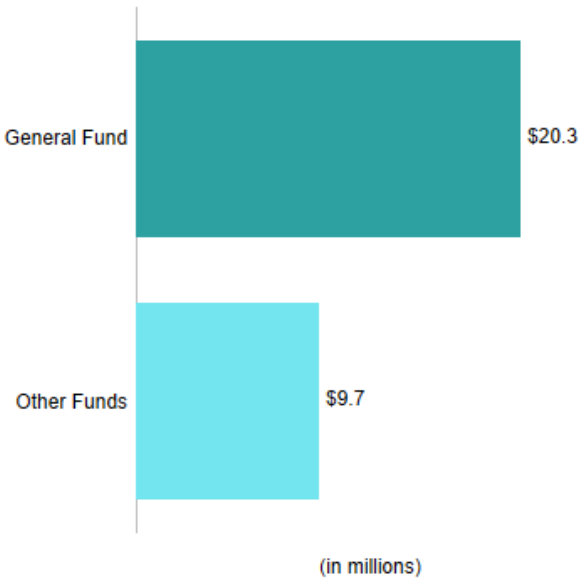
	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Governor/Lt. Governor's Office</u></b>				
<b>Governor's Office</b>				
Presidential Electors	\$ 371	\$ 0	\$ 0	\$ 0
Governor's/Lt. Governor's Office	2,864,932	2,864,932	2,864,932	0
Terrace Hill Quarters	144,222	144,222	144,222	0
<b>Total Governor/Lt. Governor's Office</b>	<b>\$ 3,009,525</b>	<b>\$ 3,009,154</b>	<b>\$ 3,009,154</b>	<b>\$ 0</b>

**DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING**

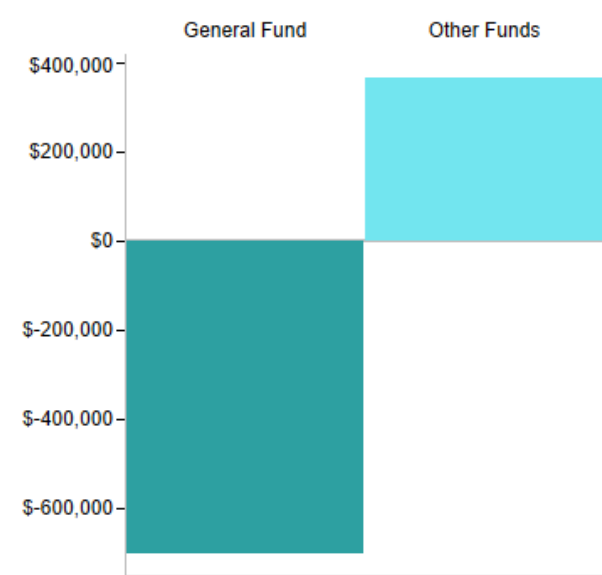
**Overview and Funding History**

**Agency Overview:** The [Department of Inspections, Appeals, and Licensing \(DIAL\)](#) is a regulatory agency charged with protecting the health, safety, and well-being of Iowans. The DIAL consists of eight major divisions: the Administration Division, the Administrative Hearings Division, the Building and Construction Division, the Health and Safety Division, the Investigations Division, the Labor Services Division, the Professional Licensing Division, and the Workers' Compensation Division. The Food Safety Bureau and the Social and Charitable Gambling Unit are located in the Health and Safety Division. The DIAL also includes four administrative units: the Employment Appeal Board, the Iowa Office of Civil Rights, the Iowa Racing and Gaming Commission, and the State Public Defender. The State Public Defender is funded through the Justice System Appropriations Subcommittee and is not discussed in this section.

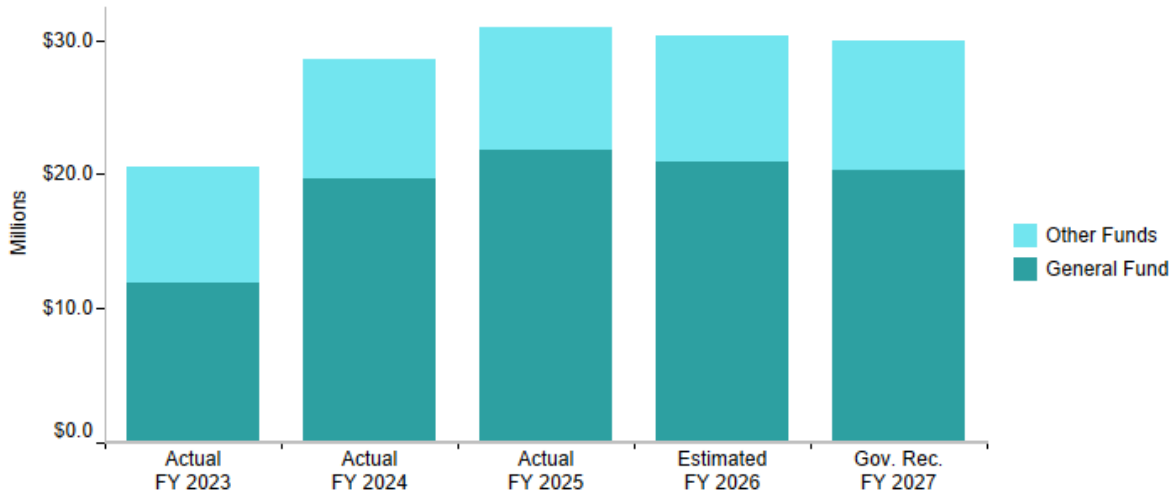
**FY 2027 Governor's Recommendations**  
Total: \$29,936,958



**Governor's Recommendations Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Department of Inspections, Appeals, and Licensing</u></b>				
<b>Inspections, Appeals, &amp; Licensing, Department of</b>				
Administration Division	\$ 933,285	\$ 933,285	\$ 808,285	\$ -125,000
Administrative Hearings Division	654,983	654,983	654,983	0
Investigations Division	2,769,231	2,769,231	2,769,231	0
Health Facilities Division	6,206,128	6,206,128	6,206,128	0
Employment Appeal Board	40,006	530,782	510,782	-20,000
Food and Consumer Safety	509,565	509,565	0	-509,565
Iowa Civil Rights Commission	1,385,921	1,385,921	1,338,921	-47,000
Labor Services Division	2,965,719	2,965,719	2,965,719	0
Workers' Compensation Division	3,381,044	3,381,044	3,381,044	0
Professional Licensing Division	1,627,969	1,627,969	1,627,969	0
PERB to Employment Appeal Board	1,296,403	0	0	0
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 21,770,254</b>	<b>\$ 20,964,627</b>	<b>\$ 20,263,062</b>	<b>\$ -701,565</b>

**Governor’s FY 2027 Recommended Changes**

**Administration Division **\$-125,000****

A decrease of \$125,000 compared to estimated FY 2026 for a general funding reduction due to operational efficiencies realized after State government alignment.

**Employment Appeal Board **\$-20,000****

A decrease of \$20,000 compared to estimated FY 2026 for decreased mediation costs.

**Food and Consumer Safety **\$-509,565****

A decrease of \$509,565 compared to estimated FY 2026 to eliminate the Food and Consumer Safety appropriation. The Governor is also recommending decreasing the amount of inspection fee revenue the DIAL deposits into the General Fund, pursuant to the annual Administration and Regulation Appropriations Act, from \$800,000 annually to \$290,435, a decrease of \$509,565. According to the DOM, the recommendation is for the services provided by the Food and Consumer Safety Bureau to remain and for the appropriation to be funded via fees collected by the Department.

**Iowa Civil Rights Commission **\$-47,000****

A decrease of \$47,000 compared to estimated FY 2026 as a result of utilizing DOM charter contracts for three products currently contracted by the Iowa Office of Civil Rights. Of the \$47,000 decrease, \$20,000 is for decreased costs associated with the Docusign contract, \$15,000 is for decreased Wingswept Case Management costs, and \$12,000 is for decreased Paperless Case Management system costs.

**Other Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Department of Inspections, Appeals, and Licensing</u></b>				
<b>Inspections, Appeals, &amp; Licensing, Department of</b>				
DIAL Professional Licensing – SHTF	\$ 62,317	\$ 62,317	\$ 0	\$ -62,317
DIAL Administrative Hearings - RUTF	1,623,897	1,623,897	1,623,897	0
<b>Inspections, Appeals, &amp; Licensing, Department of</b>	<b>\$ 1,686,214</b>	<b>\$ 1,686,214</b>	<b>\$ 1,623,897</b>	<b>\$ -62,317</b>
<b>DIAL - Racing and Gaming Commission</b>				
Gaming Regulation - GRF	\$ 7,448,600	\$ 7,621,999	\$ 8,049,999	\$ 428,000
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 9,134,814</b>	<b>\$ 9,308,213</b>	<b>\$ 9,673,896</b>	<b>\$ 365,683</b>

**DIAL Professional Licensing — SHTF **\$-62,317****

A decrease of \$62,317 compared to estimated FY 2026 to eliminate the Professional Licensing line-item appropriation from the State Housing Trust Fund.

**Gaming Regulation — GRF **\$428,000****

An increase of \$428,000 and 4.00 FTE positions compared to estimated FY 2026 for the following purposes:

- An increase of \$308,000 and 4.00 FTE positions for additional casino regulatory staff.
- An increase of \$15,000 for increased commission travel costs.
- An increase of \$10,000 for ongoing training of new staff.
- A one-time increase of \$40,000 for new office and equipment costs.
- A one-time increase of \$30,000 for overtime (OT) payments associated with the new casino setup.
- A one-time increase of \$15,000 for boat-based to land-based casino transition costs.
- A one-time increase of \$10,000 for training of new staff.

**Discussion Items**

**PERB to the Employment Appeal Board (EAB)** — Division XXIII (Transition Provisions) of 2024 Iowa Acts, [Senate File 2385](#) (State Government Boards and Commissions Act), eliminated the Public Employment Relations Board (PERB), and the duties and appropriations were transferred to the EAB as of July 1, 2024. 2025 Iowa Acts, [House File 1044](#) (FY 2026 Administration and Regulation Appropriations Act), increased the EAB appropriation by \$490,776 and eliminated the PERB appropriation. The EAB serves as the final administrative law forum for State and federal unemployment benefit appeals and also hears appeals of rulings of the federal Occupational Safety and Health Administration (OSHA) and rulings on State employee job classifications.

**State Programs Impacted by the Federal Government Shutdown** — The DIAL temporarily furloughed 28.00 FTE positions that work primarily on federally funded investigations. All State employees furloughed due to the government shutdown were provided with backpay and accruals by the December 26, 2025, paycheck.

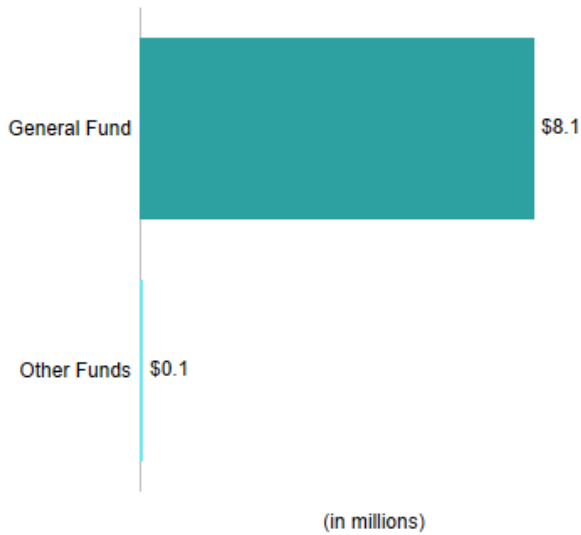
**DEPARTMENT OF MANAGEMENT**

**Overview and Funding History**

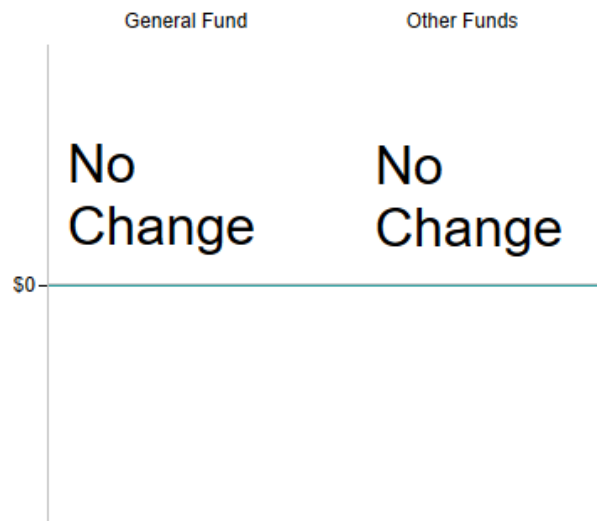
**Agency Overview:** The [DOM](#) is the planning and budgeting agency within the Executive Branch. The Director of the DOM serves as the Governor’s chief financial advisor. The mission of the Department is to lead enterprise planning and coordinate enterprise governance systems through strategic planning to operate as a finance and accountability center.

In 2022 Iowa Acts, chapter [1153](#) (FY 2023 Standing Appropriations Act), the OCIO, now known as the [Division of Information Technology \(DoIT\)](#), was moved within the DOM. Previously, the OCIO was housed within the DAS before becoming an independent agency in 2013. The Chief Information Officer (CIO) is now selected by the Director of the DOM. The OCIO was created for the purpose of leading, directing, managing, coordinating, and providing accountability for the information technology (IT) resources of State government.

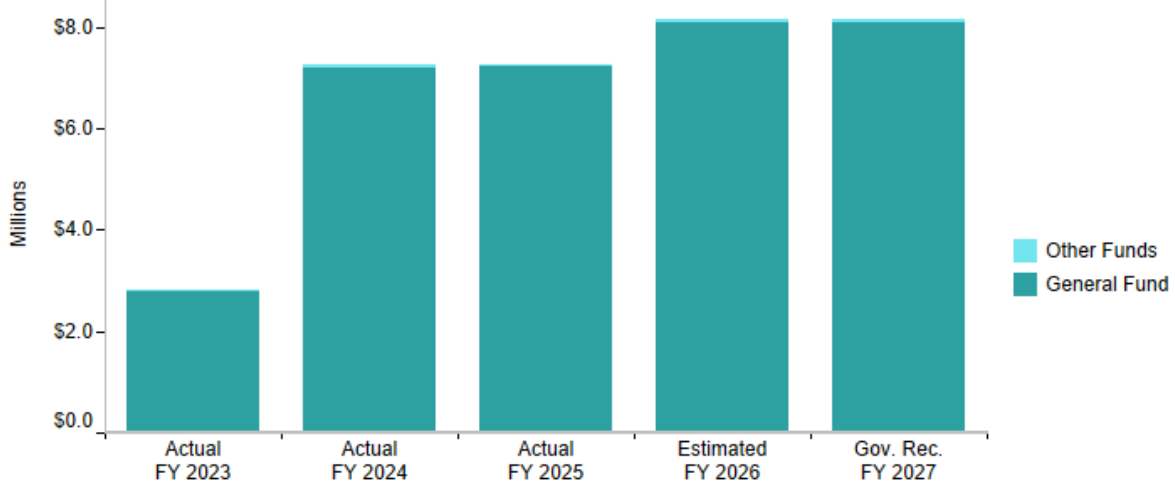
**FY 2027 Governor's Recommendations**  
Total: \$8,144,041



**Governor's Recommendations Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Management, Department of</b>				
DOM - Division of Information Technology				
Cybersecurity Office	\$ 4,421,887	\$ 4,421,887	\$ 4,421,887	\$ 0
<b>Management, Dept. of</b>				
Department Operations	\$ 2,792,095	\$ 3,666,154	\$ 3,666,154	\$ 0
<b>Total Management, Department of</b>	<b>\$ 7,213,982</b>	<b>\$ 8,088,041</b>	<b>\$ 8,088,041</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Management, Department of</b>				
<b>Management, Dept. of</b>				
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
<b>Total Management, Department of</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 0</b>

**Discussion Items**

**Transfer of Funds** — The Legislative Services Agency (LSA) received notification of transfer of funds from the Empower Rural Iowa Broadband Grant Fund appropriation of \$6,460,755 to the Homestead Property Tax Credit Aid appropriation to restore the appropriation to the FY 2025 budgeted level following a transfer pursuant to Iowa Code section [8.39](#) earlier in the year that transferred the same amount out of the Homestead Property Tax Credit Aid appropriation. The Empower Rural Iowa Broadband Grant Program last received a General Fund appropriation in 2021 Iowa Acts, chapter [142](#) (FY 2022 Administration and Appropriations Act). Pursuant to Iowa Code section [8.91\(2\)\(c\)](#), any moneys that have not yet been expensed are to revert to the General Fund three years after the last day of the fiscal year in which the funds were originally appropriated. The transfer of funds was not completed using the mechanisms pursuant to Iowa Code section 8.39 and, as a result, the transfer was made from the Empower Rural Iowa Broadband Grant Fund to the Broadband Grants General Fund appropriation in FY 2026. A reversion was then made from the Broadband Grants General Fund appropriation to the General Fund in FY 2026. The total amount reverted to the General Fund in FY 2026 is \$8,602,075.

**Empower Rural Iowa Broadband Grants Program** — The DOM DoIT administers the [Empower Rural Iowa Broadband Grants Program](#), a program to increase access to high-speed Internet services in underserved and unserved areas across the State of Iowa. The Broadband Grants Program received \$1,300,000 in appropriations in FY 2019 from the Rebuild Iowa Infrastructure Fund (RIIF), \$5,000,000 in FY 2020 from the General Fund, \$5,000,000 in FY 2021 from the General Fund, and \$100,000,000 in FY 2022 from the General Fund. In 2020, the Broadband Grant Program also received \$50,000,000 in federal [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) funding from the Coronavirus Relief Fund to expand broadband services in Iowa. These funds were awarded to broadband providers in the Division’s Notices of Funding Availability (NOFA) [#003](#) and [#005](#). In January 2022, the Division awarded \$200,829,074 in funding from the [American Rescue Plan Act \(ARPA\)](#) Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) and these funds were made available under NOFA [#007](#). In December 2022, the Broadband Grant Program was awarded \$152,200,000 in federal ARPA Capital Projects Fund (CPF) funding to expand broadband infrastructure in Iowa. In November 2023, the Division awarded up to \$148,960,000 in funding from the ARPA CPF under NOFA [#008](#) for broadband infrastructure projects in

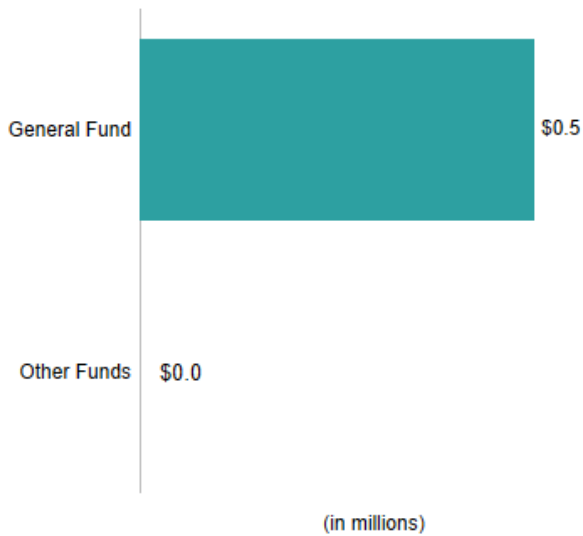
Iowa. In July 2025, the DOM DoIT announced NOFA [#009](#) with up to \$400,000,000 awarded for funding from the [Infrastructure Investment and Jobs Act \(IIJA\)](#) Broadband Equity, Access, and Deployment (BEAD) program.

**IOWA PUBLIC INFORMATION BOARD**

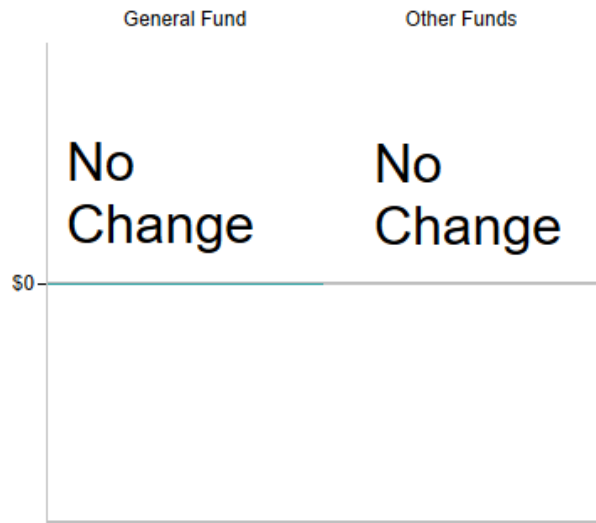
**Overview and Funding History**

**Agency Overview:** The [Iowa Public Information Board \(IPIB\)](#) was created by 2012 Iowa Acts, chapter 1115 (Public Information Board Act), to provide an alternative for complaint proceedings regarding open meetings and public records laws. The Board consists of nine members appointed by the Governor and confirmed by the Senate. Prior to the establishment of the Board, complaints relating to the open meetings and public records laws were handled by different agencies in the State. The Office of Ombudsman handled many of these cases. In addition, some cases were handled by the Attorney General’s Office, as well as internally by local entities. The Board began meeting in July 2012 to organize, develop administrative rules, and identify staffing needs and budget requirements. The Board received a General Fund appropriation and became operational in July 2013.

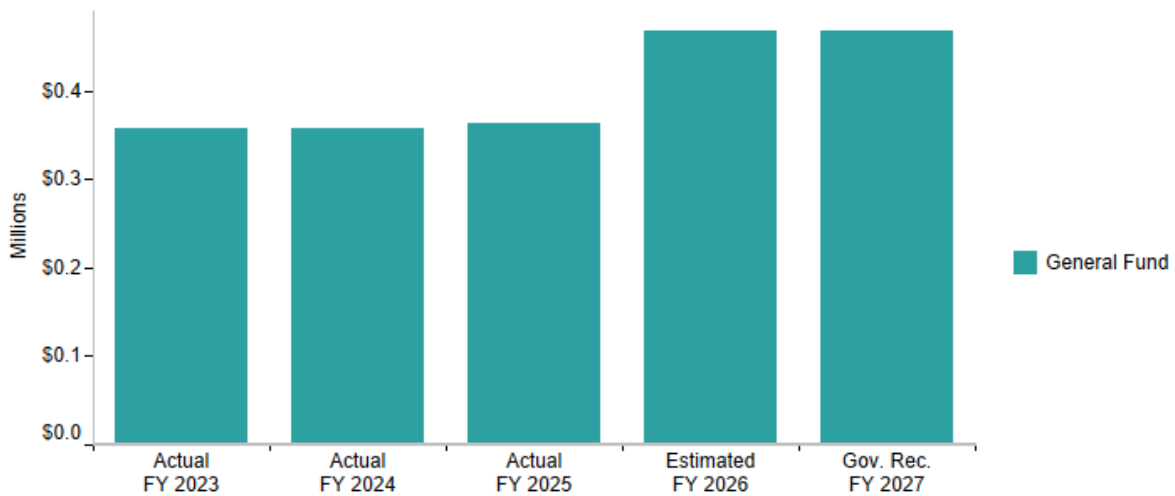
**FY 2027 Governor's Recommendations**  
Total: \$467,227



**Governor's Recommendations Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Public Information Board</b>				
Public Information Board				
Iowa Public Information Board	\$ 363,227	\$ 467,227	\$ 467,227	\$ 0
<b>Total Public Information Board</b>	<b>\$ 363,227</b>	<b>\$ 467,227</b>	<b>\$ 467,227</b>	<b>\$ 0</b>

**Discussion Items**

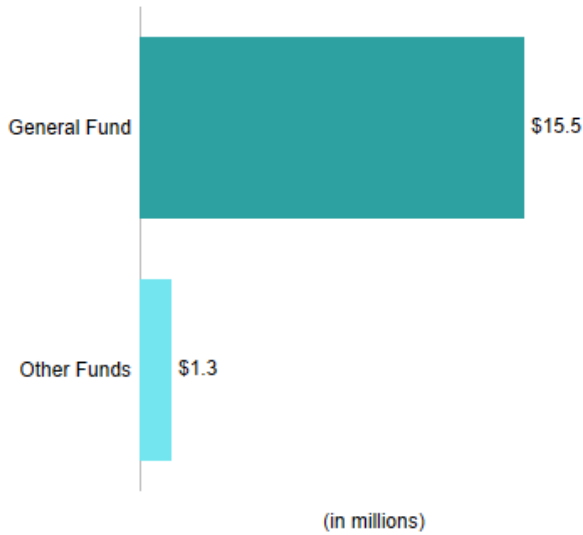
**New Executive Director** — Charlotte Miller was announced as the new Executive Director of the IPIB in July 2025.

**DEPARTMENT OF REVENUE**

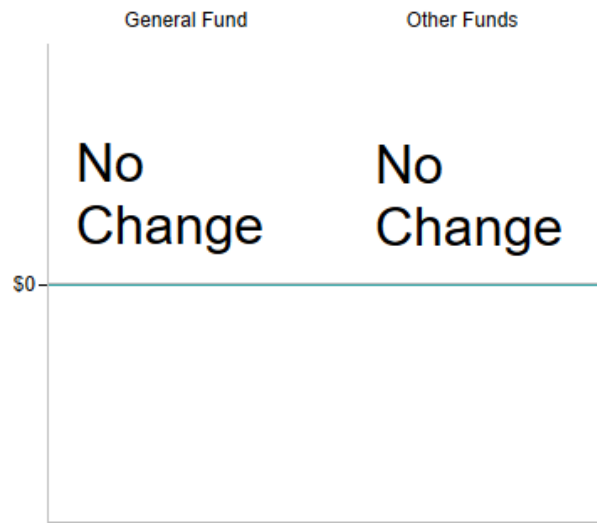
**Overview and Funding History**

**Agency Overview:** The [Department of Revenue \(IDR\)](#) is comprised of eight divisions, including Alcohol and Tax Compliance, Alcohol and Tax Operations, Internal Services, Financial Services, Legal Services and Appeals, Local Government Services, Lottery, and Research and Policy. The Department also houses the Property Assessment Appeal Board. The IDR collects all taxes in Iowa that are required by law. The Department also provides taxpayers with information that supports tax filing and payments.

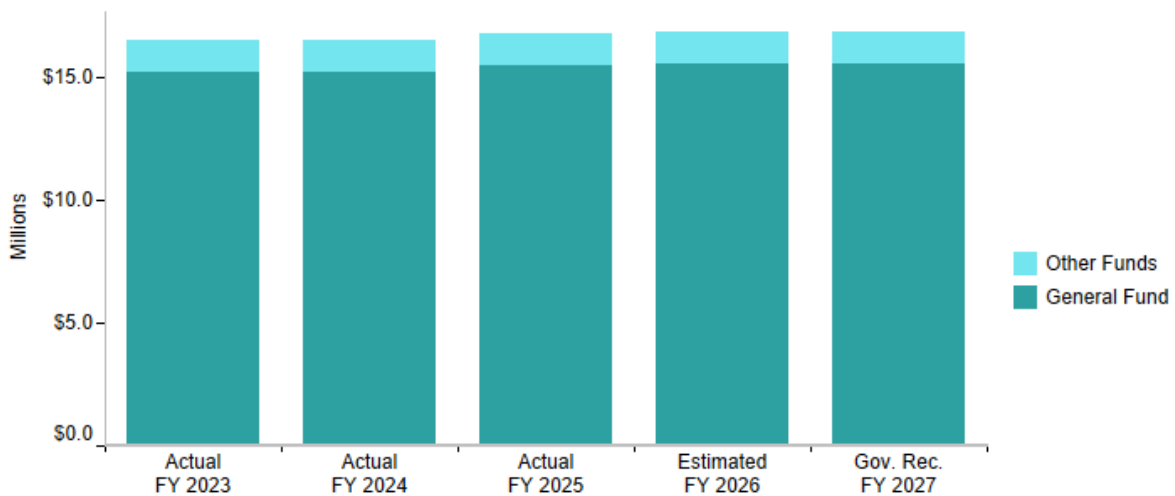
**FY 2027 Governor's Recommendations  
Total: \$16,826,630**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Revenue, Department of</b>				
<b>Revenue, Dept. of</b>				
Operations	\$ 15,378,678	\$ 15,378,678	\$ 15,378,678	\$ 0
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	98,550	124,652	124,652	0
<b>Total Revenue, Department of</b>	<b>\$ 15,494,753</b>	<b>\$ 15,520,855</b>	<b>\$ 15,520,855</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Revenue, Department of</b>				
<b>Revenue, Dept. of</b>				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
<b>Total Revenue, Department of</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 0</b>

**Discussion Items**

**GovConnectIowa** — GovConnectIowa requires most Iowa business tax filers to register, renew, and pay fees for select business licenses and permits with the Iowa Lottery Authority, DIAL, and Alcoholic Beverages Operations. Most Iowa business tax filers also use the system to file sales, use, withholding, and fuel tax returns and reports; submit deposits or payments for sales, use, withholding, and fuel taxes; and communicate with State agencies. The initial rollout of the system occurred in November 2021.

The second rollout of the system occurred in November 2022. In addition to providing updated functionality, this rollout required corporation, S corporation, partnership, and franchise taxpayers to manage their tax account information and make payments. The system is also used for tax credit applications and administration that were previously available in the Tax Credit Award, Claim, and Transfer Administration System (CACTAS). Individuals also have access to manage or apply for additional business licenses or permits.

The third rollout of the system occurred in November 2023. This rollout added new features for individual income tax, fiduciary, and inheritance taxpayers to make payments and manage their accounts. The rollout also included the administration of the State of Iowa Offset Program and expanded functionality for the DIAL.

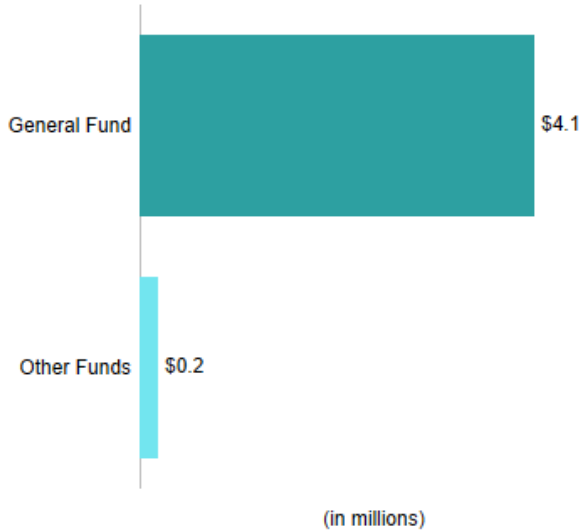
A fourth rollout of the system occurred in November 2024. This rollout addressed local government oversight and distributions, utility replacement tax, central assessments, statewide property tax, cigarette and tobacco products tax and related licensing, and other miscellaneous fees and taxes. A fifth rollout occurred in November 2025 and is used by alcohol business filers. The project first received funding in FY 2020.

**SECRETARY OF STATE**

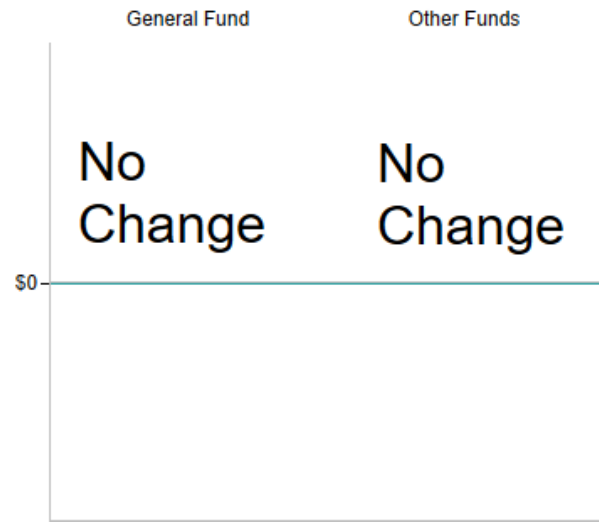
**Overview and Funding History**

**Agency Overview:** The Office of the [Secretary of State](#) was created in 1857 in [Article IV, Section 22](#), of the Iowa Constitution. The Secretary of State is a statewide elected official and serves a four-year term. The duties of the Office are enumerated in Iowa Code chapter [9](#). The Office also coordinates and supervises elections and maintains and operates the Voter Registration Program.

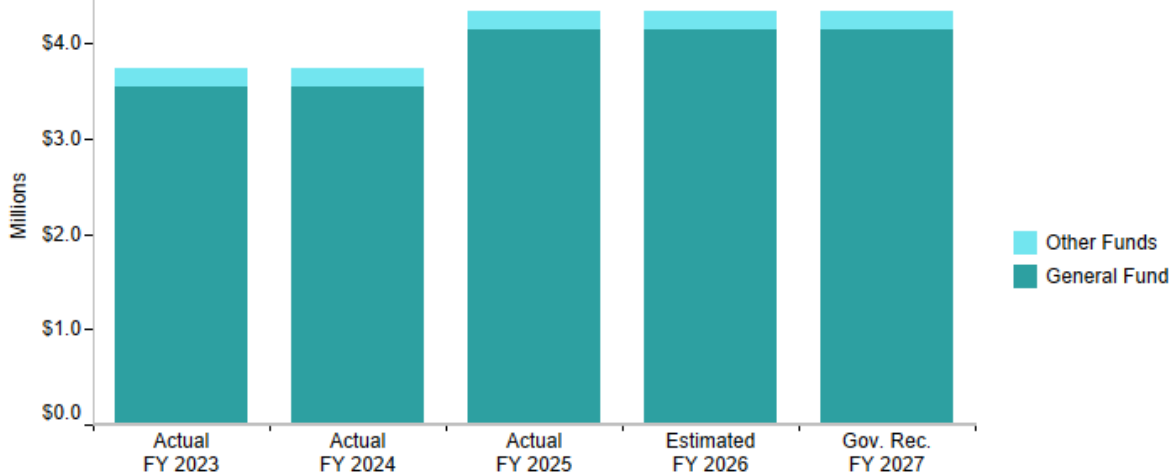
**FY 2027 Governor's Recommendations  
Total: \$4,330,892**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Secretary of State, Office of the</b>				
<b>Secretary of State</b>				
Administration and Elections	\$ 2,566,697	\$ 2,566,697	\$ 2,566,697	\$ 0
Business Services	1,568,795	1,568,795	1,568,795	0
<b>Total Secretary of State, Office of the</b>	<b>\$ 4,135,492</b>	<b>\$ 4,135,492</b>	<b>\$ 4,135,492</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Secretary of State, Office of the</b>				
<b>Secretary of State</b>				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
<b>Total Secretary of State, Office of the</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 0</b>

**Discussion Items**

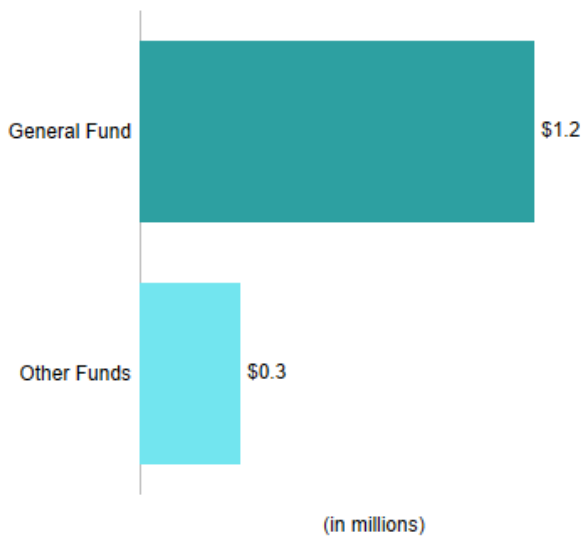
**Technology Modernization Fund Update** — 2017 Iowa Acts, chapter [170](#) (FY 2018 Standing Appropriations Act), created a Technology Modernization Fund under the control of the Secretary of State. From each fee collected by the Secretary of State, the amount credited to the Fund equaled the difference between the fee amount collected and the amount assessed for the same fee on June 30, 2017. No more than \$2,000,000 could be credited to the Fund in a fiscal year, and moneys in the Fund were appropriated to the Secretary of State for purposes of modernizing technology used by the Office to fulfill its duties. The Fund is codified in Iowa Code section [9.4A](#). 2022 Iowa Acts, chapter [1140](#) (FY 2023 Administration and Regulation Appropriations Act), permitted any unobligated or unencumbered moneys remaining in the Fund to be appropriated to the Secretary of State for purposes of modernization within the Business Services Division until fully expended or until June 30, 2026, whichever occurs first. The amount in the Fund as of January 2026 is \$329,438.

**TREASURER OF STATE**

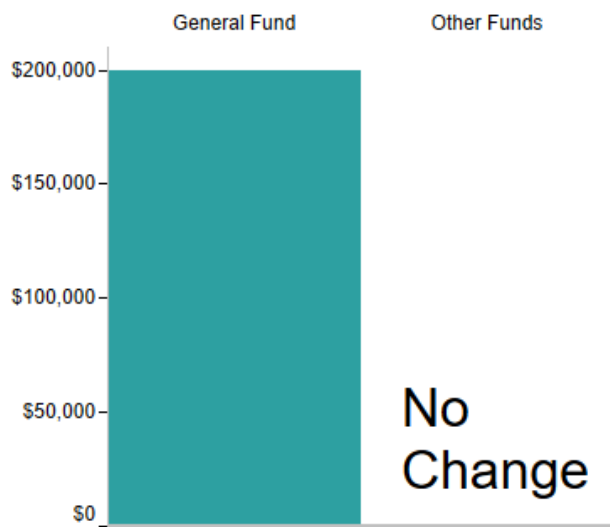
**Overview and Funding History**

**Agency Overview:** The position of [Treasurer of State \(TOS\)](#) was created in 1857 by [Article IV, Section 22](#), of the Iowa Constitution. The Treasurer is a statewide elected official and serves a four-year term. The duties and responsibilities of the Office are enumerated in Iowa Code chapter [12](#). The Treasurer of State provides financial services to the State of Iowa by maintaining records of the receipts and disbursements in the State Treasury. The Treasurer is responsible for reporting the bonding activities of all political subdivisions and agencies and makes recommendations to the General Assembly and the Governor on modifications to the bonding authority.

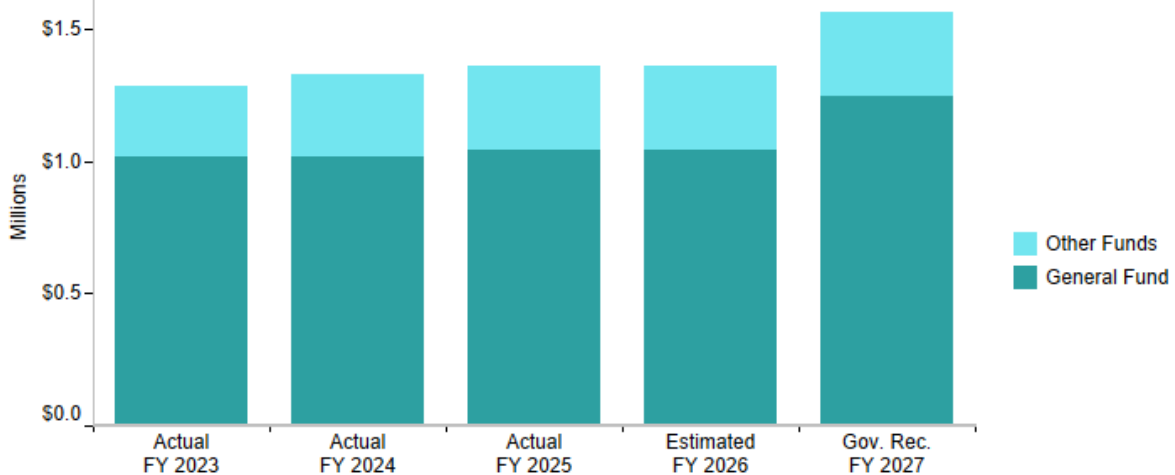
**FY 2027 Governor's Recommendations  
Total: \$1,563,203**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Treasurer of State, Office of</b>				
<b>Treasurer of State</b>				
Treasurer - General Office	\$ 1,046,415	\$ 1,046,415	\$ 1,046,415	\$ 0
IABLE	0	0	200,000	200,000
<b>Total Treasurer of State, Office of</b>	<b>\$ 1,046,415</b>	<b>\$ 1,046,415</b>	<b>\$ 1,246,415</b>	<b>\$ 200,000</b>

**Governor’s FY 2027 Recommended Changes**

**Iowa’s Achieving a Better Life Experience (IABLE) **\$200,000****

A new General Fund appropriation of \$200,000 to the TOS for the IABLE Savings Plan Trust. In FY 2026, IABLE was funded in the Department of Health and Human Services (HHS) budget in the Accounting, Compliance, and Program Integrity General Fund appropriation.

**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Treasurer of State, Office of</b>				
<b>Treasurer of State</b>				
State Accounting Sys. Expenses - RUTF	\$ 316,788	\$ 316,788	\$ 316,788	\$ 0
<b>Total Treasurer of State, Office of</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 0</b>

**Discussion Items**

**Agency Update** — The [Great Iowa Treasure Hunt Program](#) returned \$28,190,368 to members of the public in FY 2025. The Program allows Iowans to claim lost or abandoned financial assets such as checking and savings accounts, securities, life insurance payouts, and safe deposit boxes. When such property is in the custody of the State, an individual can contact the Treasurer’s Office to establish ownership.

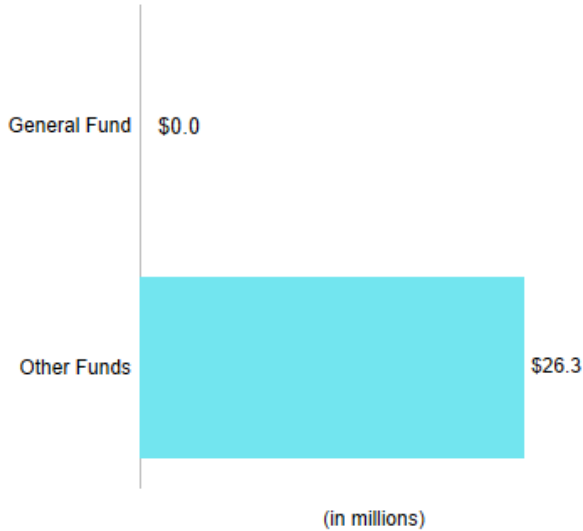
**State Accounting System Expenses** — The TOS reported that costs for the State accounting system have increased over the years, while the appropriation from the Road Use Tax Fund (RUTF) has remained the same. In recent years, the portion of the total State accounting system allocation that is attributed to the RUTF has been determined and reflected in the appropriation amount.

**IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

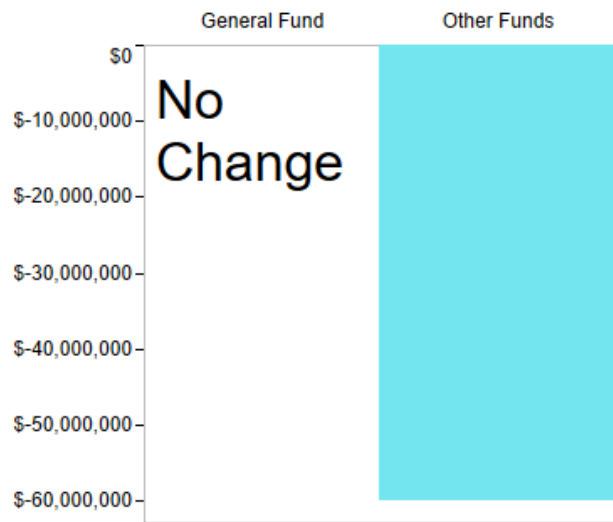
**Overview and Funding History**

**Agency Overview:** The [Iowa Public Employees' Retirement System \(IPERS\)](#) administers the retirement benefits for many of Iowa's public employees. Iowa's public employers use IPERS benefits to attract and retain qualified public personnel in public service. The benefits help public employees care for themselves during retirement.

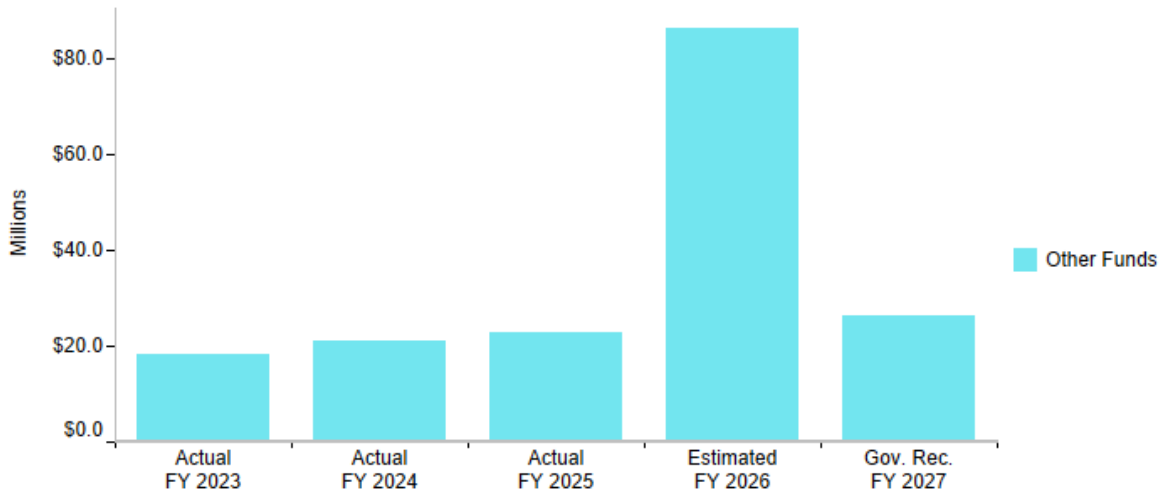
**FY 2027 Governor's Recommendations  
Total: \$26,330,702**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Iowa Public Employees' Retirement System</u></b>				
<b>IPERS Administration</b>				
Administration - IPERS	\$ 22,789,430	\$ 26,330,702	\$ 26,330,702	\$ 0
Pension Administrative System (PAS) – IPERS	0	60,000,000	0	-60,000,000
<b>Total Iowa Public Employees' Retirement System</b>	<b>\$ 22,789,430</b>	<b>\$ 86,330,702</b>	<b>\$ 26,330,702</b>	<b>\$ -60,000,000</b>

**Governor’s FY 2027 Recommended Changes**

**Pension Administrative System (PAS) — IPERS **\$-60,000,000****

A decrease of \$60,000,000 compared to estimated FY 2026 due to one-time funding in FY 2026 for IPERS to upgrade its PAS to a cloud-based system.

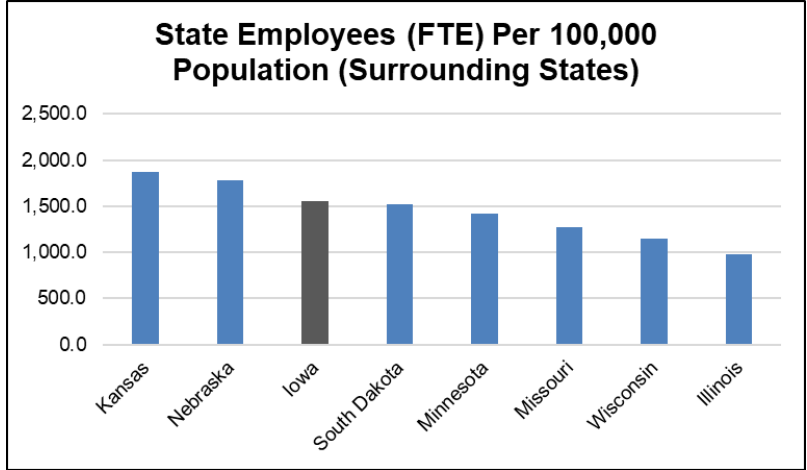
**Discussion Items**

**Administration — IPERS** — 2025 Iowa Acts, [House File 1044](#) (FY 2026 Administration and Regulation Appropriations Act), appropriated an additional \$1,166,073 and 5.00 FTE positions to outsource the management of disability benefits, hire an Executive Officer 1 in the Benefits Division to support the Chief Benefits Officer, hire a Retirement Benefit Officer to assist retirees with retirement questions, hire an Executive Officer 3 in the newly created Strategy Division to digitize processes and web portals, hire a Retirement Compliance Officer to audit employee records, and hire an Accountant 4 to supervise a new Finance and Administration Division.

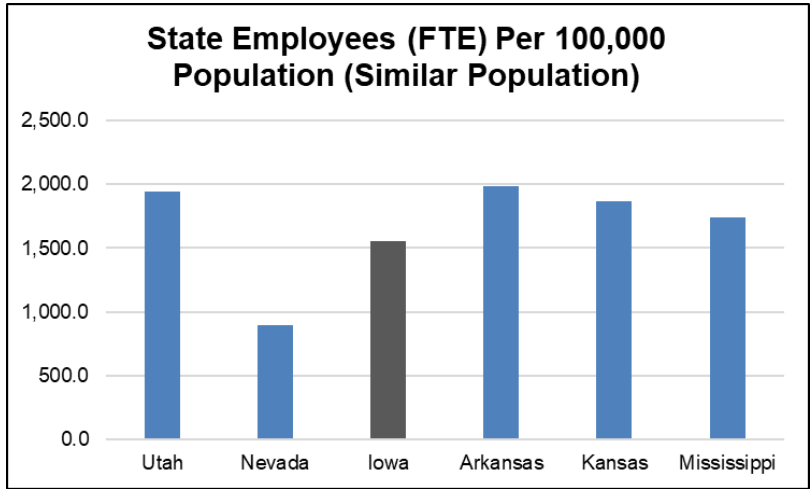
**Pension Administration System** — 2025 Iowa Acts, [House File 1044](#) (FY 2026 Administration and Regulation Appropriations Act), appropriated \$60,000,000 in FY 2026 from the IPERS Trust Fund to upgrade the PAS used by IPERS from an on-premises solution to a cloud-based system. The moneys appropriated are to remain available for expenditure through FY 2036.

**Comparison to Other States — FTE State Government Employees**

The Book of the States reports the number of FTE state government employees for all states. These charts show the number of FTE state government employees per 100,000 state residents based on the U.S. Census Bureau’s 2024 [Annual Survey of Public Employment & Payroll \(ASPEP\)](#) and the [U.S. Census Bureau, Population Division](#). Compared to Iowa and its surrounding states, Kansas has the most state employees relative to the population served, and Illinois has the fewest. Iowa ranks third.



The second chart compares Iowa to states of similar populations. In this chart, the states are ordered by population from left to right, with Utah being the most populous and Mississippi being the least. While Iowa ranks third on the chart when ordered by population, it ranks fifth in state employees per 100,000 residents. Arkansas, fourth most populous on the chart, has the most state employees per 100,000 residents, and Nevada, the second most populous state on the chart, has the fewest state employees per 100,000 residents.



**LSA Publications**

The LSA has published the following ***Fiscal Topics*** that relate to the Administration and Regulation Appropriations Subcommittee:

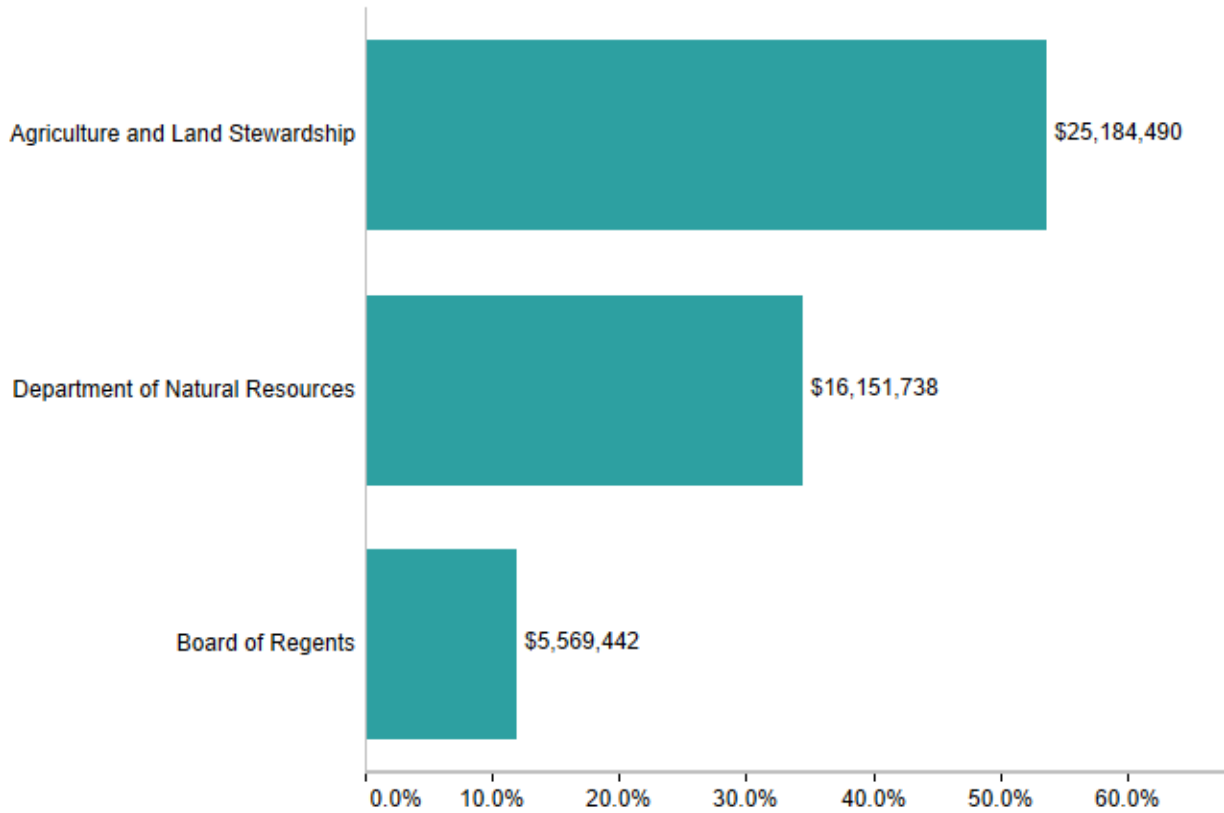
[\*IOWAccess Revolving Fund\*](#)  
[\*Community Action Agencies\*](#)  
[\*Sports Wagering Receipts Fund\*](#)  
[\*State Gaming Revenues — FY 2025\*](#)  
[\*Iowa's Open Records Law\*](#)  
[\*Human Resources Enterprise \(DAS\)\*](#)  
[\*General Services Enterprise \(DAS\)\*](#)  
[\*Central Procurement and Fleet Services Enterprise \(DAS\)\*](#)  
[\*State Accounting Enterprise \(DAS\)\*](#)  
[\*Customer Council — Department of Administrative Services\*](#)  
[\*State Procurement Policy Overview\*](#)  
[\*Empower Rural Iowa Broadband Grant Program\*](#)  
[\*State Workers' Compensation Program\*](#)  
[\*Address Confidentiality Program Revolving Fund\*](#)

**Reports Required to be Filed with General Assembly**

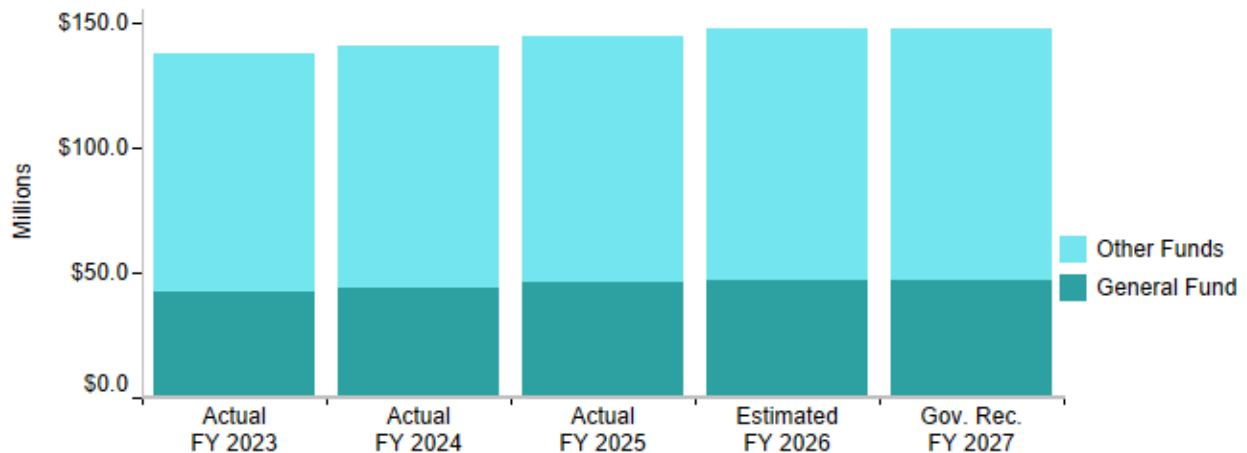
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contacts: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)  
Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

**FY 2027 General Fund Governor's Recommendations  
 Total: \$46,905,670**



**Funding History by Appropriations Subcommittee —  
 Agriculture and Natural Resources**

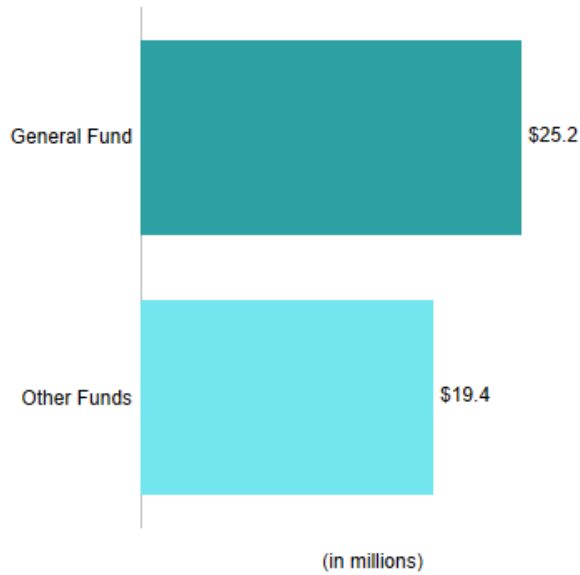


**DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP**

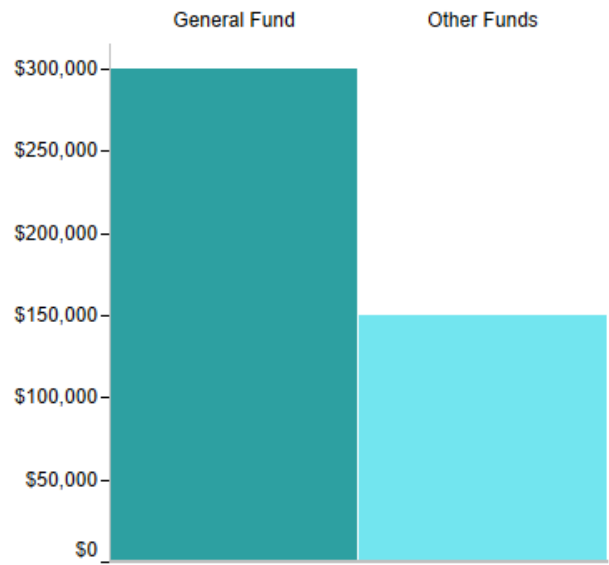
**Overview and Funding History**

**Agency Overview:** The [Iowa Department of Agriculture and Land Stewardship \(IDALS\)](#) was created in 1923 to oversee agriculture in Iowa. Land stewardship functions were added in 1986. The Department has three operating divisions: the Consumer Protection and Industry Services Division, the Food Safety and Animal Health Division, and the Division of Soil Conservation and Water Quality.

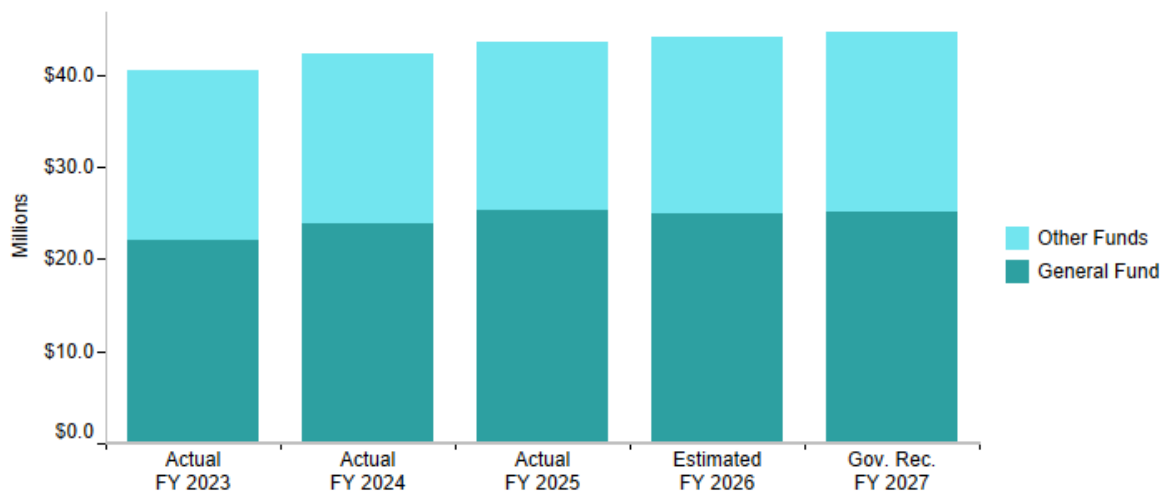
**FY 2027 Governor's Recommendations  
Total: \$44,590,006**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Agriculture and Land Stewardship, Dept of</u></b>				
<b>Agriculture and Land Stewardship</b>				
Administrative Division	\$ 20,162,310	\$ 20,377,294	\$ 20,377,294	\$ 0
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	125,000	125,000	0
Agricultural Education	150,000	150,000	150,000	0
Foreign Animal Disease	1,050,000	1,050,000	1,050,000	0
Foreign Animal Disease Capitals	250,000	0	0	0
Farmers with Disabilities	230,000	230,000	230,000	0
Loess Hills Development and Conservation Fund	400,000	300,000	300,000	0
Southern Iowa Development and Conservation Fund	200,000	100,000	100,000	0
Grain Regulation	350,000	350,000	350,000	0
Choose Iowa Fund	1,813,000	1,813,000	2,113,000	300,000
Choose Iowa Food Purchasing Program	200,000	200,000	200,000	0
Butchery Innovation and Revitalization	249,695	0	0	0
<b>Total Agriculture and Land Stewardship, Dept of</b>	<b>\$ 25,319,201</b>	<b>\$ 24,884,490</b>	<b>\$ 25,184,490</b>	<b>\$ 300,000</b>

**Governor’s FY 2027 Recommended Changes**

**Choose Iowa Fund**

**\$300,000**

An increase of \$300,000 from the General Fund to the Choose Iowa Fund for increased marketing efforts and to hire a retail or business development specialist.

**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Agriculture and Land Stewardship, Dept of</u></b>				
<b>Agriculture and Land Stewardship</b>				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Butchery Innovation and Revitalization - SWJCF	0	249,695	0	-249,695
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Choose Iowa Food Program - Blufflands	100,000	0	0	0
FAD Equipment - IADPF	0	250,000	250,000	0
FAD Vaccines - IADPF	0	100,000	500,000	400,000
FAD General - IADPF	0	100,000	100,000	0
IDALS Information Technology Upgrades - IADPF	0	450,000	450,000	0
<b>Total Agriculture and Land Stewardship, Dept of</b>	<b>\$ 18,205,516</b>	<b>\$ 19,255,211</b>	<b>\$ 19,405,516</b>	<b>\$ 150,305</b>

**Governor’s FY 2027 Recommended Changes**

**Butchery Innovation and Revitalization — Skilled Worker and Job Creation Fund \$-249,695**

A decrease of \$249,695 from the Skilled Worker and Job Creation Fund for Butchery Innovation and Revitalization to sunset the appropriation after FY 2026.

**Foreign Animal Disease Vaccines — Iowa Animal Disease Prevention Fund \$400,000**

An increase of \$400,000 from the Iowa Animal Disease Prevention Fund to further assist the IDALS in the development of vaccines against foreign animal diseases.

**Discussion Items**

**Grain Indemnity Fund** — The Grain Indemnity Fund was established in 1986 Iowa Acts, chapter [1152](#) (Grain Indemnity Fund Act), to aid persons who incur financial losses while selling or storing grain in a warehouse licensed with the IDALS. The Grain Indemnity Fund Board oversees the Fund, determines whether claims are valid, adjusts the per-bushel fee paid, and approves the administration costs related to the Fund. Iowa Code section [203D.5](#) requires fees to be instated when the Grain Indemnity Fund falls below \$8,000,000 and to cease when the Fund exceeds \$16,000,000. These fees are determined based on fiscal years starting September 1 and ending August 30 of each year.

**Water Quality Funding** — Funding resulting from the passage of 2018 Iowa Acts, chapter [1001](#) (FY 2019 Water Quality Act), is summarized in the table below:

Department/Program	Description	FY 2023	FY 2024	FY 2025	Est. FY 2026
<b>IDALS</b>					
Water Quality Infrastructure Fund & Urban Infrastructure Fund	Balance Brought Forward	\$ 32,045,311	\$ 41,368,594	\$ 48,911,710	\$ 48,804,158
	Receipts*				
	Administration Fund	1,792,023	2,994,969	3,084,041	1,182,162
	WQ Infrastructure Fund	14,613,975	14,794,437	15,693,620	14,400,050
	Urban Infrastructure Fund	2,635,099	2,766,889	2,295,976	1,971,300
	Total Receipts	19,041,097	20,556,295	21,073,637	17,553,512
	Total Resources	51,086,408	61,924,889	69,985,347	66,357,670
	Expenditures*				
	Administration Fund	483,555	173,792	272,563	552,434
	WQ Infrastructure Fund	8,008,843	11,807,554	18,513,352	14,400,050
	Urban Infrastructure Fund	1,225,416	1,033,264	2,395,274	1,971,300
	Total Expenditures	9,717,814	13,014,610	21,181,189	16,923,784
	Balance Carried Forward	\$ 41,368,594	\$ 48,910,279	\$ 48,804,158	\$ 49,433,886
<b>Iowa Finance Authority</b>					
Water Quality Financing Program	Balance Brought Forward	\$ 18,041,951	\$ 26,807,047	\$ 29,692,352	\$ 33,424,551
	Total Receipts	10,715,095	8,166,956	10,906,852	1,800,000
	Total Resources	28,757,046	34,974,003	40,599,204	35,224,551
	Total Expenditure	1,950,000	5,281,650	7,174,653	1,800,000
	Balance Carried Forward	\$ 26,807,046	\$ 29,692,353	\$ 33,424,551	\$ 33,424,551
Wastewater and Drinking Water Financial Assistance Program	Balance Brought Forward	\$ 12,778,856	\$ 15,897,755	\$ 13,336,383	\$ 15,921,211
	Total Receipts	7,659,507	6,815,787	8,503,905	1,600,000
	Total Resources	20,438,363	22,713,542	21,840,288	17,521,211
	Total Expenditure	4,540,607	9,377,160	5,919,077	1,600,000
	Balance Carried Forward	\$ 15,897,756	\$ 13,336,382	\$ 15,921,211	\$ 15,921,211

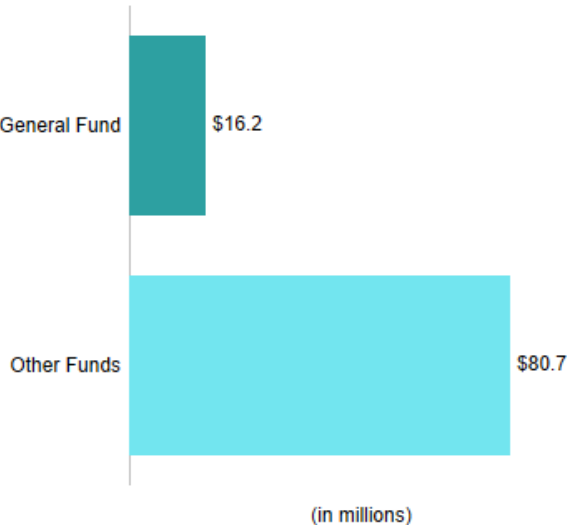
\*The IDALS has one Administration Fund associated with both the Water Quality Infrastructure Fund and Urban Infrastructure Fund. Fund receipts and expenditures are broken out.

**DEPARTMENT OF NATURAL RESOURCES**

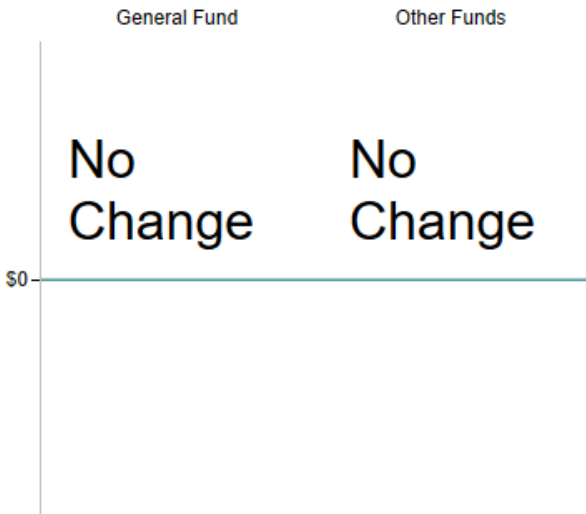
**Overview and Funding History**

**Agency Overview:** The [Department of Natural Resources \(DNR\)](#) is responsible for maintaining State parks and forests; protecting the environment; and managing fish, wildlife, and land and water resources in Iowa. The Department has two operating divisions: the Environmental Services Division and the Conservation and Recreation Division.

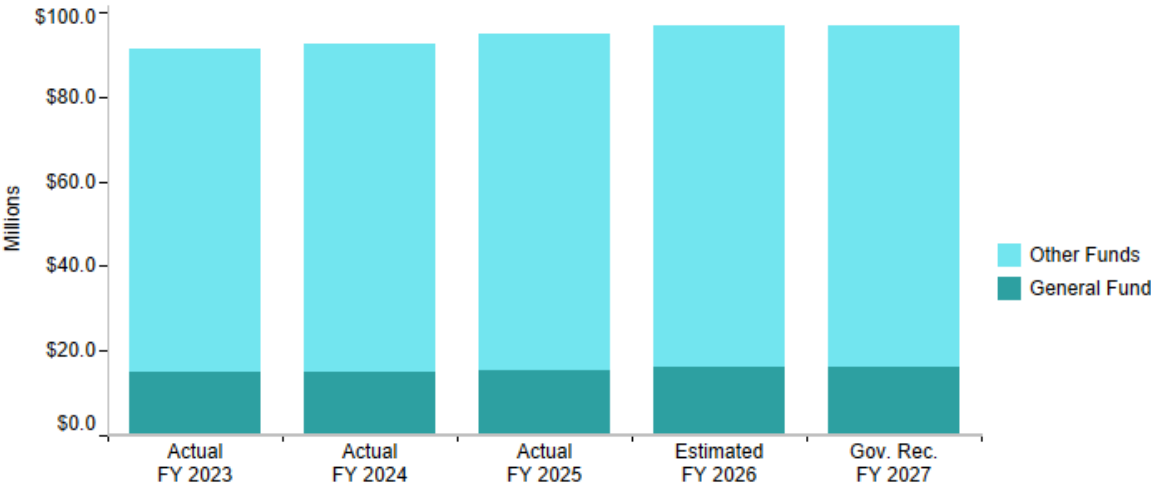
**FY 2027 Governor's Recommendations  
Total: \$96,808,194**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Natural Resources, Department of</b>				
<b>Natural Resources</b>				
Natural Resources Operations	\$ 12,500,000	\$ 12,816,738	\$ 12,816,738	\$ 0
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0
Forestry Health Management	525,000	525,000	525,000	0
State Park Operations	1,000,000	1,000,000	1,000,000	0
State Park Maintenance	0	300,000	300,000	0
<b>Total Natural Resources, Department of</b>	<b>\$ 15,535,000</b>	<b>\$ 16,151,738</b>	<b>\$ 16,151,738</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Natural Resources, Department of</b>				
<b>Natural Resources</b>				
Fish & Game - DNR Admin Expenses	\$ 51,404,790	\$ 53,095,606	\$ 53,095,606	\$ 0
GWPF - Storage Tanks Study	100,303	100,303	100,303	0
GWPF - Household Hazardous Waste	447,324	447,324	447,324	0
GWPF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWPF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWPF - Landfill Alternatives	618,993	618,993	618,993	0
GWPF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWPF - Solid Waste Alternatives	50,000	50,000	50,000	0
GWPF - Geographic Information System	297,518	297,518	297,518	0
Snowmobile Registration Fees Fund	100,000	100,000	100,000	0
Administration Match - UST	200,000	0	0	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
State Park Accessibility - Blufflands	296,228	0	0	0
<b>Total Natural Resources, Department of</b>	<b>\$ 79,461,868</b>	<b>\$ 80,656,456</b>	<b>\$ 80,656,456</b>	<b>\$ 0</b>

**Discussion Items**

**Water Resource Update** — According to the DNR’s [Water Summary Update](#), 2025 was the 63rd wettest year on record in terms of rainfall, with 1.95 inches of precipitation below average. The statewide average for precipitation for 2025 was 33.60 inches. Eastern and Southern Iowa experienced drier conditions than the rest of the State, with deficits of six to nine inches, while northern Iowa saw wetter conditions. Although drought regions in the State experienced normal conditions for five months of the year, Regions 1, 3, and 5 were in a drought watch consistently in 2025. Water summary updates and the Iowa Drought Plan can be found on the DNR [website](#).

**Infrastructure Investment and Jobs Act, Water Quality** — This [federal legislation](#) reauthorized existing water quality programs and created new ones. Iowa will receive funding for the existing [Clean Water State Revolving Fund \(CWSRF\)](#) and [Drinking Water State Revolving Fund \(DWSRF\)](#). New programs will be funded through these revolving funds as well. Funding for the Gulf Hypoxia Action Plan and to address emerging contaminants in water systems is included. The following figure shows expected allocations for the current federal fiscal year:

**Infrastructure Investment and Jobs Act (IIJA)**  
Iowa Allocations (in Thousands)

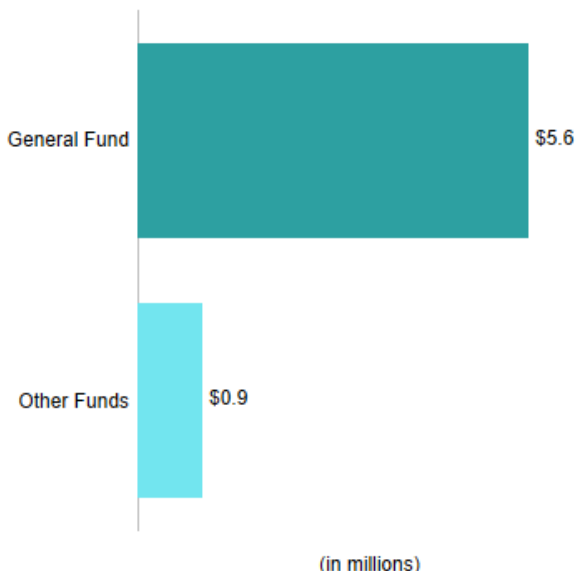
<b>Environmental Protection Agency (EPA)</b>	<b>FFY 2026</b>
CWSRF: Emerging Contaminants	\$ 2,907
CWSRF: Existing Program	33,678
DWSRF: Emerging Contaminants	11,487
DWSRF: Existing Program	37,434
DWSRF: Lead Service Line Replacement	55,038
Emerging Contaminants Grant Program	9,457
Gulf Hypoxia Action Plan	965
<b>Totals</b>	<b>\$ 150,966</b>
Clean Water State Revolving Fund (CWSRF)	
Drinking Water State Revolving Fund (DWSRF)	

**BOARD OF REGENTS**

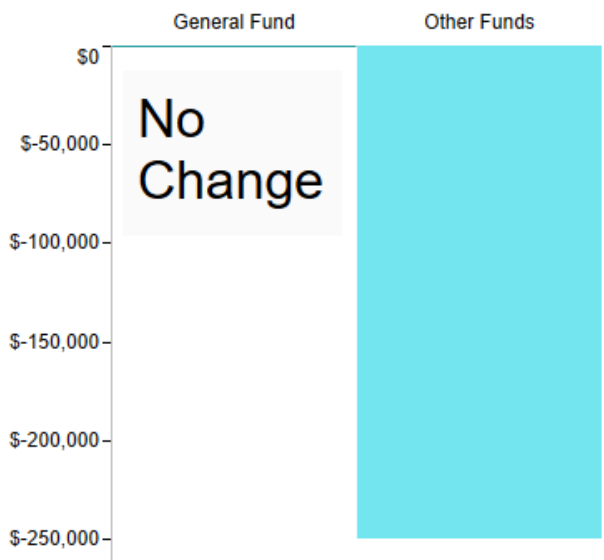
**Overview and Funding History**

**Agency Overview:** The Board of Regents oversees the three State universities, including Iowa State University (ISU). The ISU [Veterinary Diagnostic Laboratory](#) in Ames has historically received funding through the Agriculture and Natural Resources Appropriations Subcommittee. Iowa State University received \$1,500,000 in FY 2014 for the creation of the [Iowa Nutrient Research Center](#), which has provided research grants related to the [Iowa Nutrient Reduction Strategy](#). The funding source for the Iowa Nutrient Research Center was changed from the General Fund to the Groundwater Protection Fund beginning in FY 2018.

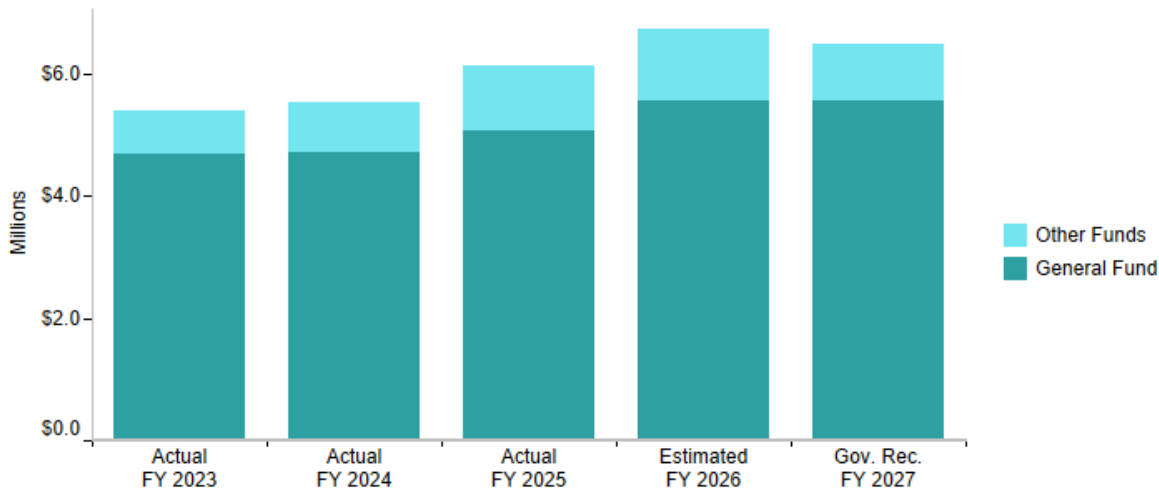
**FY 2027 Governor's Recommendations  
Total: \$6,484,442**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Regents, Board of</b>				
<b>Regents, Board of</b>				
ISU - Veterinary Diagnostic Laboratory	\$ 4,500,000	\$ 4,799,898	\$ 4,799,898	\$ 0
ISU - Management of Private Forests	150,000	150,000	150,000	0
ISU - Livestock Disease Research	291,390	291,390	291,390	0
SUI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
SUI - Groundwater Planning and Resource Assessment	0	200,000	200,000	0
<b>Total Regents, Board of</b>	<b>\$ 5,069,544</b>	<b>\$ 5,569,442</b>	<b>\$ 5,569,442</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Regents, Board of</b>				
<b>Regents, Board of</b>				
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ 0
UI - Geological and Water Survey Oper. - EFF	200,000	200,000	200,000	0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
UI - Groundwater Plan. & Resource Assess. - Blufflands	250,000	0	0	0
ISU - Vet Diagnostic Lab Equipment - IADPF	0	250,000	0	-250,000
ISU - Livestock Disease Research Fund - IADPF	0	100,000	100,000	0
<b>Total Regents, Board of</b>	<b>\$ 1,065,000</b>	<b>\$ 1,165,000</b>	<b>\$ 915,000</b>	<b>\$ -250,000</b>

**Governor’s FY 2027 Recommended Changes**

**ISU Veterinary Diagnostic Laboratory — IADPF **\$-250,000****

A decrease of \$250,000 from the Iowa Animal Disease Protection Fund after receiving one-time moneys in FY 2026 for installing and moving equipment at the ISU Veterinary Diagnostic Laboratory.

**Discussion Items**

**Iowa Water Resource Mapping** — In FY 2025, the Iowa Geological Survey of the University of Iowa (UI) received an appropriation of \$250,000 to map and assess the condition of the State’s aquifers and to measure the volume of groundwater available for various uses. The funding has been used to hire a new hydrogeologist and support other staff on aquifer mapping initiatives. The funding for this appropriation came from the Blufflands Protection Revolving Loan Fund, and the Fund no longer has a balance. In FY 2026, the UI received a General Fund appropriation of \$200,000 for this purpose. An interactive map of Iowa’s aquifers can be found on the Iowa Geological Survey [website](#).

**ENVIRONMENT FIRST FUND**

**Overview and Funding History**

The Environment First Fund (EFF) was created during the 2000 Legislative Session to provide funding for environmental programs. The Fund has received a standing appropriation from the Rebuild Iowa Infrastructure Fund since FY 2001, while the appropriation has varied over the years, the current appropriation of \$42,000,000 has been the same since FY 2014.

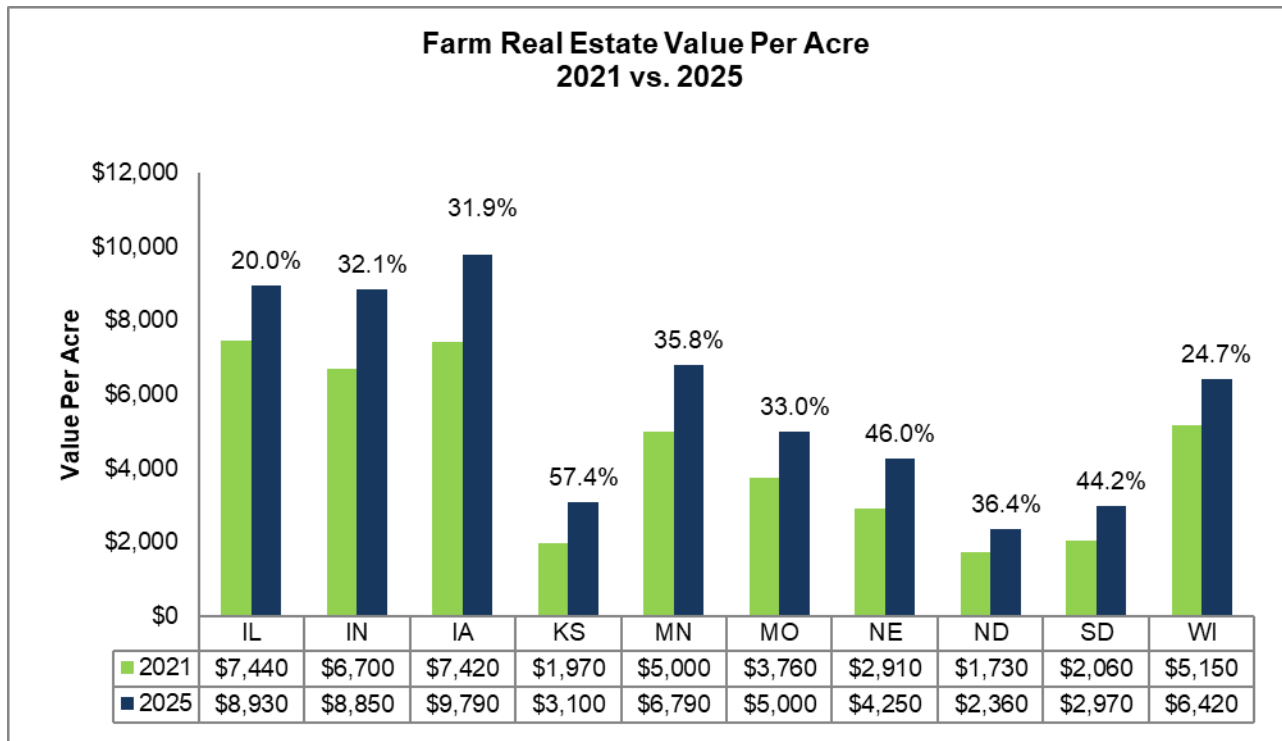
**Environment First Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Agriculture and Land Stewardship, Dept of</u></b>				
<b>Agriculture and Land Stewardship</b>				
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
<b>Total Agriculture and Land Stewardship, Dept of</b>	<b>\$ 17,300,000</b>	<b>\$ 17,300,000</b>	<b>\$ 17,300,000</b>	<b>\$ 0</b>
<b><u>Natural Resources, Department of</u></b>				
<b>Natural Resources</b>				
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
<b>Total Natural Resources, Department of</b>	<b>\$ 24,005,000</b>	<b>\$ 24,005,000</b>	<b>\$ 24,005,000</b>	<b>\$ 0</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
SUI - Geological and Water Survey Oper. - EFF	200,000	200,000	200,000	0
SUI - Water Resource Management - EFF	495,000	495,000	495,000	0
<b>Total Regents, Board of</b>	<b>\$ 695,000</b>	<b>\$ 695,000</b>	<b>\$ 695,000</b>	<b>\$ 0</b>
<b>Total Environment First Fund</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 0</b>

*The Governor is recommending appropriations totaling \$42,000,000 from the EFF for FY 2027. This is no change in funding compared to estimated FY 2026.*

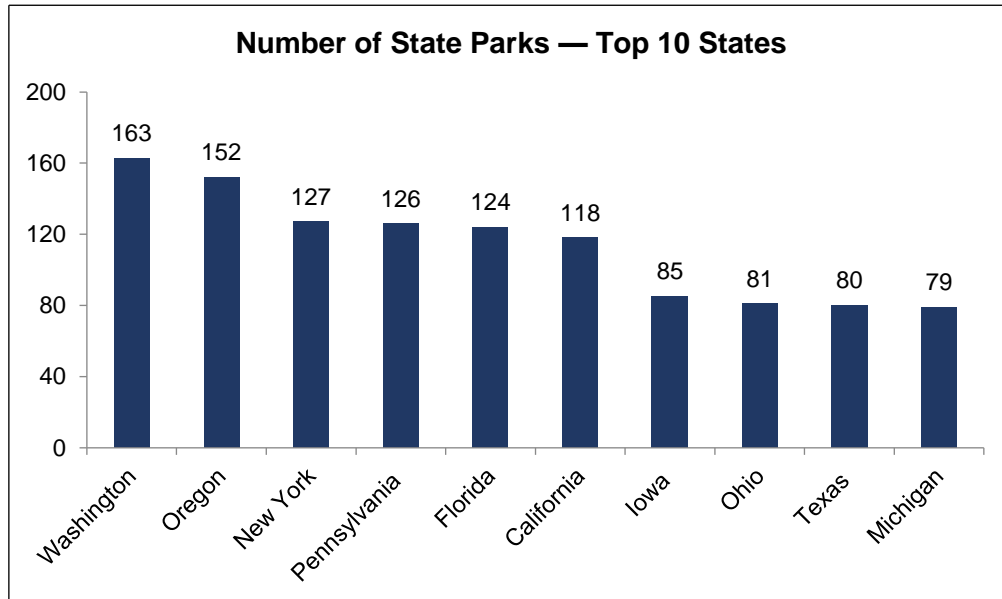
**Comparison to Other States — Farm Land Values**

Data gathered from the [Land Values 2025 Summary Report](#) published by the U.S. Department of Agriculture compared the average value per acre of farm real estate from 2021 to 2025. Over the five-year period, the average value per acre of farm real estate in the U.S. increased from \$3,330 to \$4,350 per acre (30.63%). In Iowa, the average value per acre of farm real estate increased from \$7,420 to \$9,790 per acre (31.94%). The following graph provides the average value per acre and the percentage change from 2021 to 2025 for states in the Midwest.



**Comparison to Other States — State Parks**

According to [www.stateparks.com](http://www.stateparks.com), Iowa ranked seventh in the United States for the number of state parks in 2025. The following graph ranks states by the number of parks within the state.



**Legislative Services Agency (LSA) Publications**

The following publications by the LSA are related to the Agriculture and Natural Resources Appropriations Subcommittee:

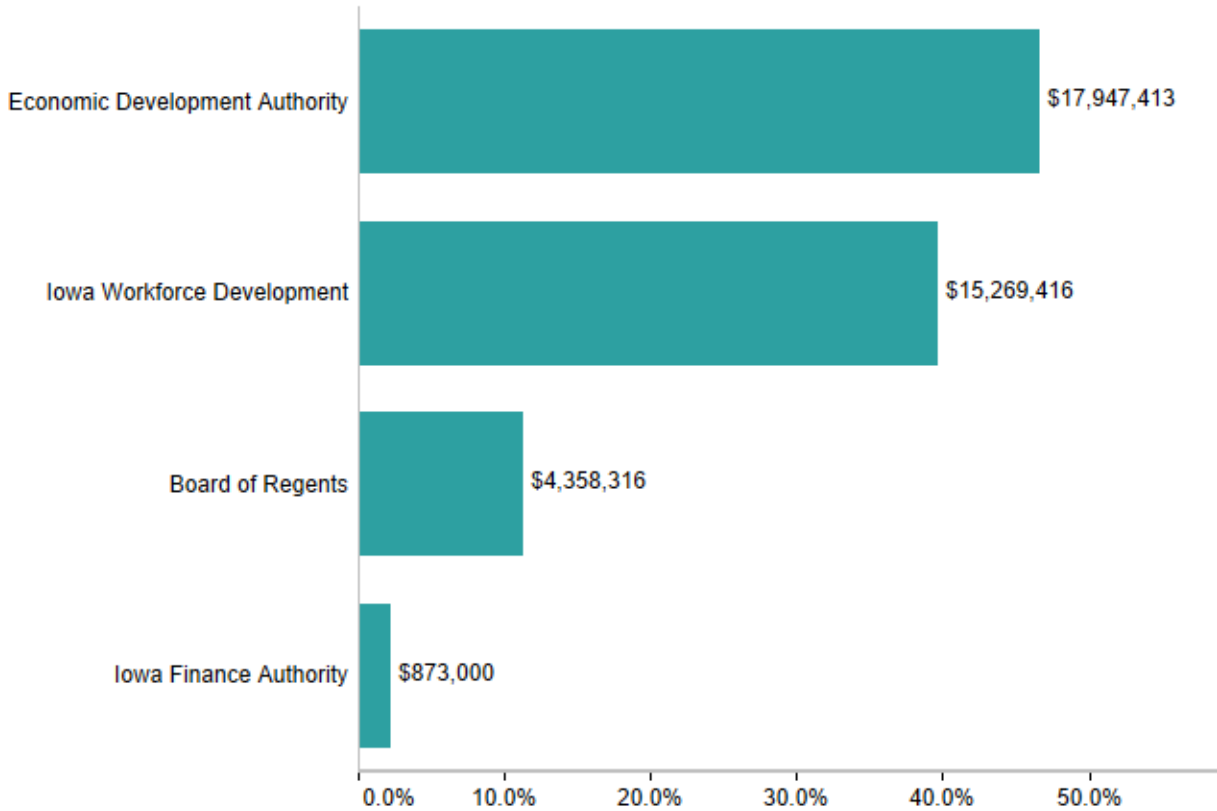
- **Fiscal Research Brief:**  
[Iowa Agricultural Checkoff Programs](#)
- **Iowa Insights:**  
[Average Farmland Value Per Acre — 2024](#)
- **Factbooks:**  
[Fishing, Hunting, and Trapping Licenses Issued — 2024](#)  
[Groundwater Protection Fund Income — 2025](#)  
[Iowa Fish and Game Trust Fund Revenues — 2025](#)  
[Iowa Corn and Soybean Prices — 2024](#)  
[Iowa Net Farm Income — 2024](#)
- **Fiscal Topics:**  
[Environment First Fund](#)  
[Iowa Animal Disease Prevention Fund](#)  
[Groundwater Protection Fund](#)  
[Resource Enhancement and Protection Fund \(REAP\)](#)

**Reports Required to Be Filed with General Assembly**

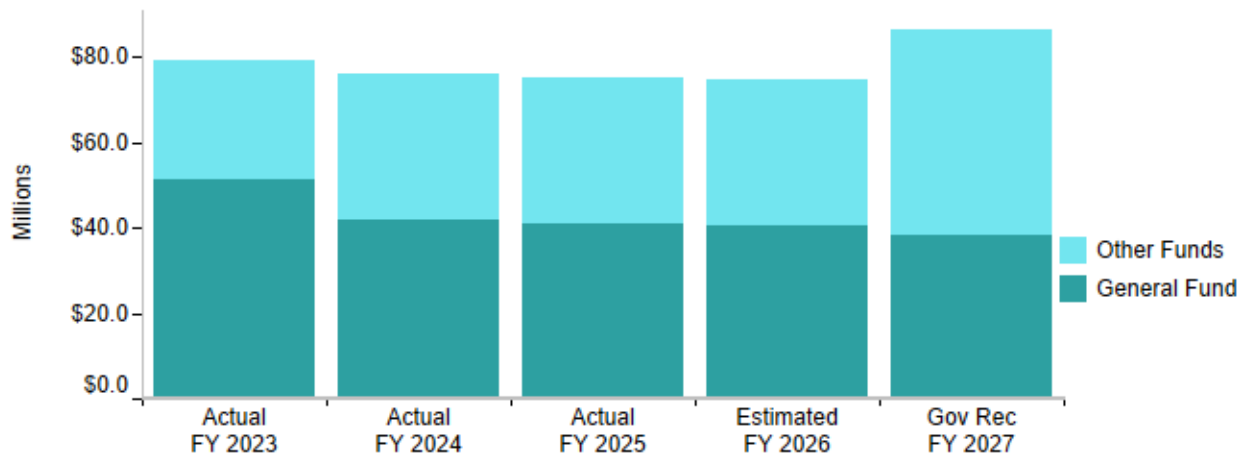
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contact: Austin Brinks (515.725.2200) [austin.brinks@legis.iowa.gov](mailto:austin.brinks@legis.iowa.gov)

**FY 2027 General Fund Governor's Recommendations  
 Total: \$38,448,145**



**Funding History by Appropriations Subcommittee —  
 Economic Development**

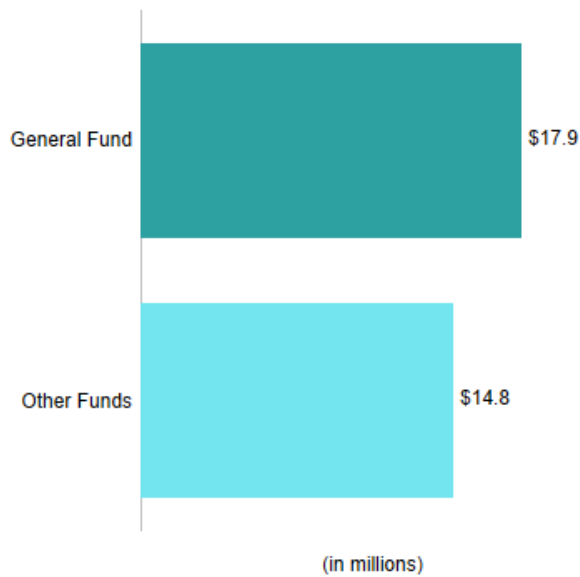


**IOWA ECONOMIC DEVELOPMENT AUTHORITY**

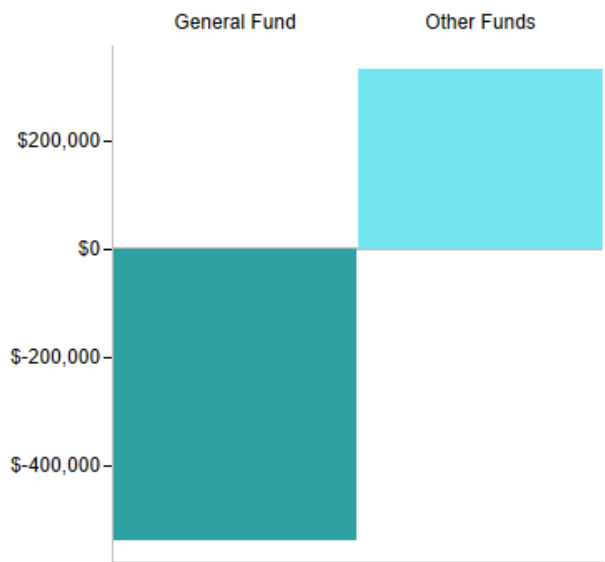
**Overview and Funding History**

**Agency Overview:** The [Iowa Economic Development Authority \(IEDA\)](#) is responsible for fostering the economic vitality of the State by working in focused partnerships with businesses, entrepreneurs, communities, and educational entities. The IEDA’s primary responsibilities are in the areas of finance, marketing, local government and service coordination, exporting, tourism, culture, job training and entrepreneurial assistance, and small business.

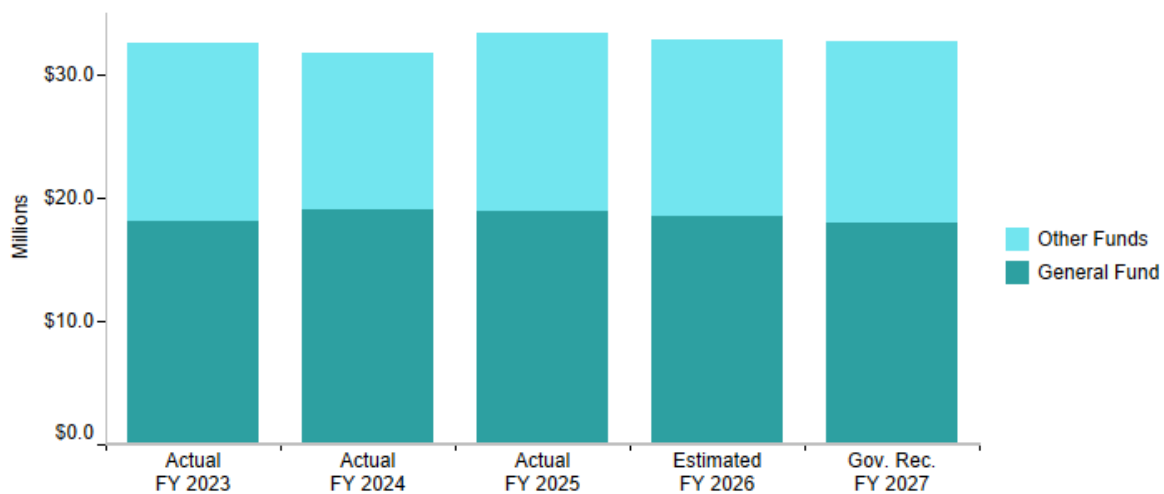
**FY 2027 Governor's Recommendations  
Total: \$32,697,413**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Economic Development Authority</b>				
<b>Economic Development Authority</b>				
Economic Development Appropriation	\$ 12,921,510	\$ 12,921,510	\$ 12,903,510	\$ -18,000
World Food Prize	650,000	500,000	500,000	0
Councils of Governments (COGs) Assistance	350,000	350,000	0	-350,000
Community Advertising and Strategic Plan	1,100,000	1,050,000	1,050,000	0
Community Cultural Grants	172,090	0	0	0
Iowa Arts Council	1,450,000	1,771,800	1,601,800	-170,000
Great Places	149,710	0	0	0
Cultural Trust Grants	150,000	0	0	0
Operational Support Grants	428,282	448,403	448,403	0
Tourism Marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	0
Court Reporter Equipment Incentive Program	100,000	0	0	0
<b>Total Economic Development Authority</b>	<b>\$ 18,915,292</b>	<b>\$ 18,485,413</b>	<b>\$ 17,947,413</b>	<b>\$ -538,000</b>

**Governor’s FY 2027 Recommended Changes**

**Economic Development Appropriation \$-18,000**

A decrease of \$18,000 and 0.30 FTE position for the Economic Development Appropriation. This includes the following:

- A decrease of \$125,000 and 1.00 FTE position for technological services due to identified staffing efficiencies.
- A decrease of \$143,000 and 1.00 FTE position for international trade services due to identified staffing efficiencies.
- An increase of \$250,000 and 2.00 FTE positions to provide staffing for the Research and Development Tax Credit.
- A decrease of 0.30 FTE position for IEDA economic development.
- A decrease of 0.50 FTE position for High Quality Jobs Creation Assistance.
- An increase of 0.50 FTE position for the State Historic Preservation Program.

**Councils of Governments Assistance \$-350,000**

A decrease of \$350,000 to eliminate the appropriation.

**Iowa Arts Council \$-170,000**

A decrease of \$170,000 and 2.45 FTE positions for the Iowa Arts Council due to identified staffing efficiencies.

**Other Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Economic Development Authority</b>				
<b>Economic Development Authority</b>				
High Quality Jobs Program - SWJCF	\$ 11,700,000	\$ 11,700,000	\$ 0	\$ -11,700,000
Manufacturing 4.0 Program - SWJCF	2,016,675	2,016,675	2,350,000	333,325
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
Business Incentives for Growth - SWJCF	0	0	11,700,000	11,700,000
<b>Total Economic Development Authority</b>	<b>\$ 14,416,675</b>	<b>\$ 14,416,675</b>	<b>\$ 14,750,000</b>	<b>\$ 333,325</b>

**Governor’s FY 2027 Recommended Changes**

**High Quality Jobs Program — SWJCF \$-11,700,000**

A decrease of \$11,700,000 for the High Quality Jobs Program. 2025 Iowa Acts, chapter [136](#) (Economic Development Programs and Credits Act), eliminated the High Quality Jobs Program and created the successor Business Incentives for Growth (BIG) Program.

**Manufacturing 4.0 Program — SWJCF \$333,325**

An increase of \$333,325 to expand the Manufacturing 4.0 Program.

**Business Incentives for Growth — SWJCF \$11,700,000**

An increase of \$11,700,000 for the BIG Program. 2025 Iowa Acts, chapter 136 (Economic Development Programs and Credits Act), eliminated the High Quality Jobs Program and created the BIG Program as its successor.

**Discussion Items**

**Major Economic Growth Attraction Program** — 2024 Iowa Acts, [Senate File 574](#) (Economic Development Authority, Major Economic Growth Attraction Program Act), created the Major Economic Growth Attraction (MEGA) Program. The MEGA Program provides tax credits and refunds to certain businesses that invest at least \$1,000,000,000 in an Iowa project. Awards under the MEGA Program may not be made on or after January 1, 2027.

**Tourism Infrastructure** — 2025 Iowa Acts, [House File 1039](#) (FY 2026 Infrastructure Appropriations Act), appropriated \$10,000,000 from the Rebuild Iowa Infrastructure Fund (RIIF) to the Destination Iowa Fund. The Destination Iowa Fund provides grants to projects that increase tourism, develop and enhance recreational opportunities, or contribute to quality of life in rural communities. House File 1039 also appropriated \$10,000,000 from the RIIF to the Community Attraction and Tourism (CAT) Fund. The CAT Fund provides grants to communities that support the development and creation of multipurpose attraction and tourism facilities. *The Governor is recommending \$10,000,000 from the RIIF for the Destination Iowa Fund and \$10,000,000 for the CAT Fund in FY 2027.*

**Nuisance Property Remediation** — 2025 Iowa Acts, [Senate File 619](#) (Disaster Recovery Housing Assistance Act), appropriated \$2,000,000 from the Economic Emergency Fund (EEF) to the Nuisance Property Remediation Assistance Fund for FY 2025. The funds are used to provide loans to communities for the remediation of nuisance properties, abandoned buildings, and other abandoned structures.

**High Quality Jobs Program** — 2025 Iowa Acts, [Senate File 657](#) (Economic Development Programs and Credits Act), eliminated the High Quality Jobs Program and created the successor BIG Program effective December 31, 2025. *The Governor is recommending moving appropriation funding from the High Quality Jobs Program to the BIG Program.*

**Film Production Incentive Program** — 2025 Iowa Acts, Senate File 657 (Economic Development Programs and Credits Act), appropriated \$4,000,000 from the Sports Wagering Receipts Fund (SWRF) to

the Iowa Film Production Incentive Fund. The funds are used to provide rebates to film production facilities for certain expenditures related to film production. The Fund is repealed July 1, 2027.

**Major Events and Tourism** — 2025 Iowa Acts, [Senate File 660](#) (FY 2026 Sports Wagering Receipts Act), appropriated \$4,000,000 from the SWRF to the Iowa Major Events and Tourism Fund and transferred any funds remaining in the Sports Tourism Marketing Program Fund to the Iowa Major Events and Tourism Fund on the effective date of the Act (June 11, 2025). At the end of FY 2025, there was approximately \$2,500,000 remaining in the Sports Tourism Marketing Program Fund with approximately \$900,000 of the remaining balance obligated.

**Length of Service Award Program** — 2025 Iowa Acts, [House File 1002](#) (Length of Service Award Program Act), appropriated \$1,500,000 from the SWRF to the Length of Service Award Program Grant Fund. The Fund provides grants to municipalities that have established a Length of Service Award Program for volunteer fire fighters, volunteer emergency medical care providers, and reserve peace officers. The Fund receives an annual transfer from the SWRF of an amount necessary to bring the unencumbered and unobligated balance to \$1,500,000 on July 1 of each year from FY 2027 to FY 2030. The transfer is repealed July 1, 2030.

**Grow Iowa Values Fund** — At the beginning of FY 2026, \$82,510 in cash remained in the Grow Iowa Values Fund (GIVF). The GIVF was repealed from Iowa Code in the 2011 Iowa Acts, chapter [133](#) (FY 2012 Infrastructure Appropriations Act). The GIVF receives loan repayments and interest from certain programs that have been discontinued.

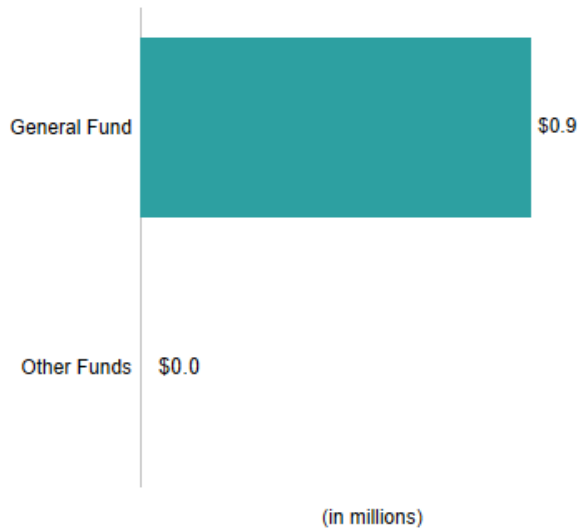
**Strategic Infrastructure Program Fund** — The Strategic Infrastructure Program Fund, created under Iowa Code section [15.313](#), offers financial assistance to projects that develop commonly utilized assets that provide an advantage to one or more private sector entities or that create necessary physical infrastructure in the State if such projects are not adequately provided by the public or private sectors. *The Governor is recommending a new appropriation of \$10,000,000 from the RIIF for the Strategic Infrastructure Program in FY 2027.*

**IOWA FINANCE AUTHORITY**

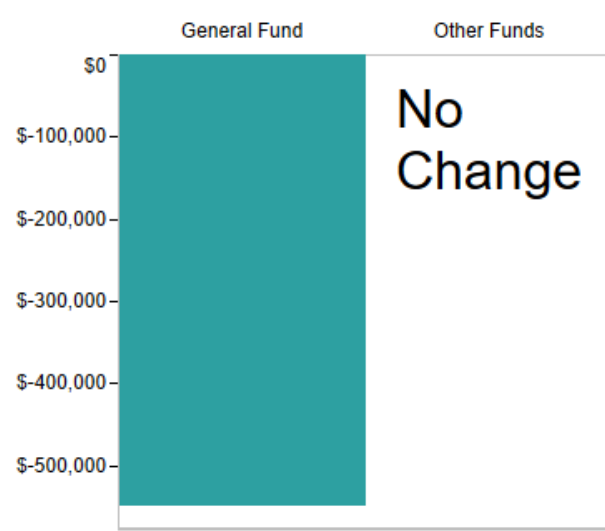
**Overview and Funding History**

**Agency Overview:** The [Iowa Finance Authority's \(IFA's\)](#) mission is to finance, administer, advance, and preserve affordable housing and to promote community and economic development for Iowans. The IFA receives no General Fund appropriation for operating expenses and does not have the ability to tax. The major funding sources for the IFA are bond proceeds, title guaranty fees, application fees, and interest earnings.

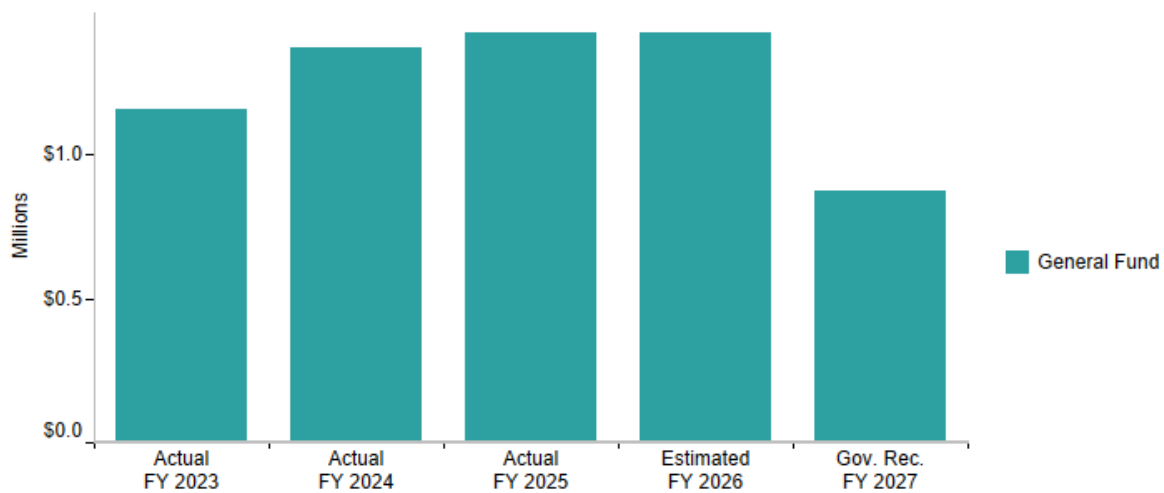
**FY 2027 Governor's Recommendations  
Total: \$873,000**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Iowa Finance Authority</b>				
Iowa Finance Authority				
Rent Subsidy Program	\$ 873,000	\$ 873,000	\$ 873,000	\$ 0
Housing Renewal Pilot Program	550,000	550,000	0	-550,000
<b>Total Iowa Finance Authority</b>	<b>\$ 1,423,000</b>	<b>\$ 1,423,000</b>	<b>\$ 873,000</b>	<b>\$ -550,000</b>

**Governor’s FY 2027 Recommended Changes**

**Housing Renewal Pilot Program \$-550,000**

A decrease of \$550,000 to eliminate the Program.

**Discussion Items**

**Rent Subsidy Program** — The Home- and Community-Based Services (HCBS) Rent Subsidy Program provides rent assistance to individuals on a Medicaid HCBS waiver. Funding for the Program was last modified in 2023 Iowa Acts, [Senate File 559](#) (FY 2024 Economic Development Appropriations Act).

**Housing Renewal Pilot Program** — 2022 Iowa Acts, [House File 2564](#) (FY 2023 Economic Development Appropriations Act), created a new General Fund appropriation of \$500,000 to the IFA. The appropriation was increased to \$550,000 beginning in FY 2025. The purpose of the Program is to help acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight within their communities. The Program is set to be repealed July 1, 2028. *The Governor is recommending eliminating the Program.*

**State Housing Trust Fund** — The State Housing Trust Fund is used for the development and preservation of affordable housing for low-income individuals. The Fund receives an annual standing appropriation from the RIIF and a portion of Real Estate Transfer Tax receipts. In FY 2025, the Fund provided \$11,845,751 in financial assistance.

**Disaster Recovery Housing Assistance** — The Disaster Recovery Housing Assistance Program provides eligible disaster-affected homeowners and renters with financial assistance to pay for replacement housing and repairs. 2025 Iowa Acts, [Senate File 619](#) (Disaster Recovery Housing Assistance Act), appropriated \$11,600,000 from the EEF to the Disaster Recovery Housing Assistance Fund for FY 2025.

On July 5, 2024, the LSA received notification of a transfer of up to, but not to exceed, \$6,460,755 from the Homestead Property Tax Credit Aid appropriation, a standing unlimited General Fund appropriation to the Iowa Department of Revenue (IDR), to the General Fund appropriation to the IEDA for agency operations. The transfer of funds was designated to provide financial support to those impacted by flooding that occurred in June 2024. After the initial appropriation transfer (the first bullet), the IEDA made transfers of the same total involving the Economic Development appropriation and other funds. These transactions are described below.

- On July 22, 2024, a notice of funds transfer pursuant to Iowa Code section [8.39](#) authorized a \$6,460,755 appropriation transfer from the Homestead Property Tax Credit Aid appropriation to the IEDA operations appropriation.
- On July 23, 2024, \$6,460,755 was transferred from the IEDA operations appropriation to the Strategic Infrastructure Program Fund.
- On July 24, 2024, \$6,460,755 was transferred from the Strategic Infrastructure Program Fund into the Employee Stock Ownership Fund created pursuant to Iowa Code section [15.106A\(1\)\(o\)](#).
- On July 25, 2024, \$6,460,755 was transferred from the Employee Stock Ownership Fund into the Disaster Recovery Housing Assistance Fund.

**Beginning Farmer Tax Credit** — The Governor is recommending expanding the Beginning Farmer Tax Credit (BFTC) to include land sales to a beginning farmer as an eligible transaction. Currently, the tax credit is only available for qualified agricultural asset owners that enter a lease or rental agreement with a beginning farmer. The Governor also recommends changing the BFTC from a nonrefundable to a refundable tax credit, establishing a lifetime tax credit cap of \$250,000 per asset owner, and modifying tax credit rates for leases to beginning farmers.

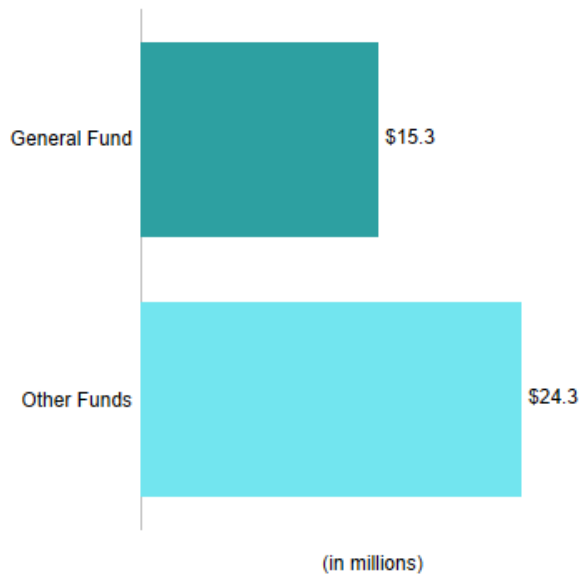
**IOWA WORKFORCE DEVELOPMENT**

**Overview and Funding History**

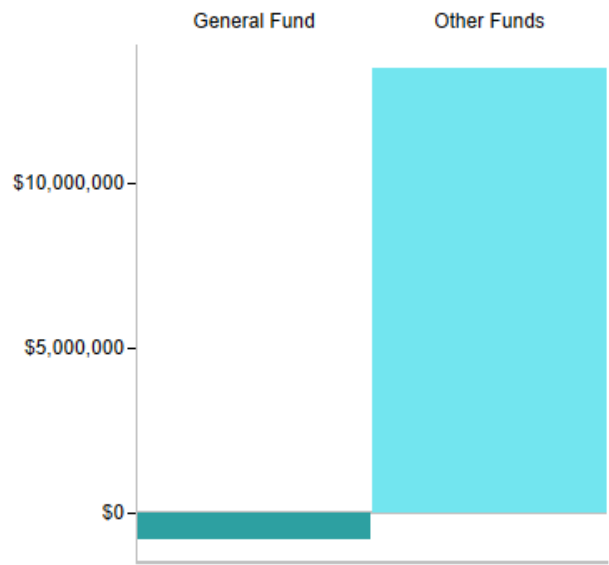
**Agency Overview:** [Iowa Workforce Development \(IWD\)](#) provides employment services for individual job seekers and helps employers find and build a skilled workforce. IWD’s major services, products, and activities include:

- Workforce center services
- Business engagement
- Unemployment insurance
- Workforce information and analysis
- Vocational rehabilitation
- Disability determination services

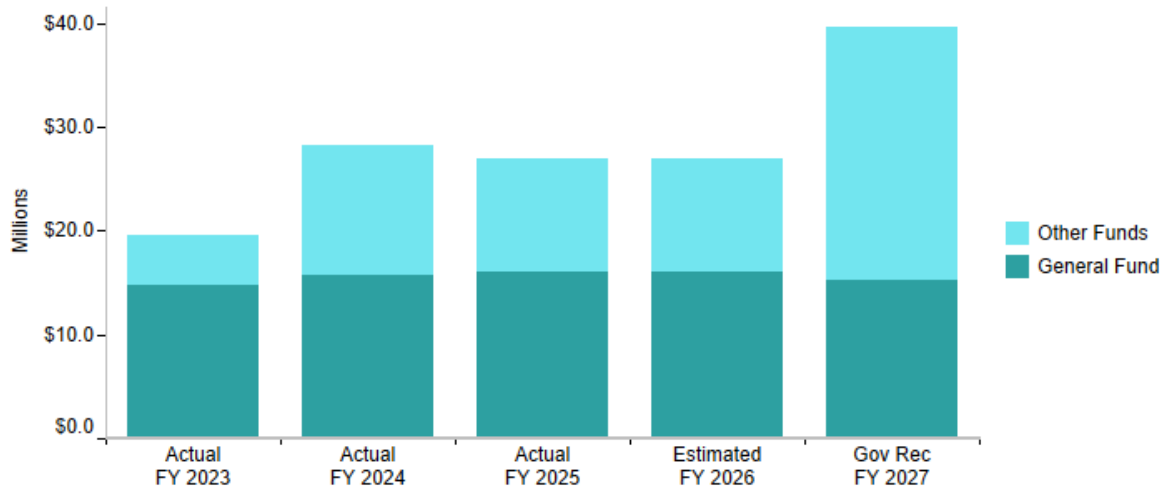
**FY 2027 Governor's Recommendations  
Total: \$39,610,500**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Workforce Development, Department of</b>				
<b>IWD - Vocational Rehabilitation Services</b>				
Vocational Rehabilitation	\$ 6,226,739	\$ 0	\$ 0	\$ 0
Independent Living	84,804	0	0	0
Entrepreneurs with Disabilities Program	138,506	0	0	0
Independent Living Center Grant	86,547	0	0	0
<b>IWD - Vocational Rehabilitation Services</b>	<b>\$ 6,536,596</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Iowa Workforce Development</b>				
Operations - Field Offices	\$ 6,902,636	\$ 6,902,636	\$ 6,902,636	\$ 0
Offender Reentry Program	387,158	387,158	387,158	0
State Accounting System	228,822	228,822	228,822	0
Workplace Injury and Safety Surveys	125,555	125,555	125,555	0
Future Ready Summer Youth Intern Program	250,000	250,000	0	-250,000
Vocational Rehabilitation Services	0	6,226,739	6,226,739	0
Independent Living	0	84,804	0	-84,804
Entrepreneurs with Disabilities Program	0	138,506	138,506	0
Independent Living Center Grant	0	86,547	0	-86,547
Adult Education and Literacy Programs	500,000	500,000	500,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	760,000	760,000	0
Employee Misclassification Program	379,631	379,631	0	-379,631
<b>Iowa Workforce Development</b>	<b>\$ 9,533,802</b>	<b>\$ 16,070,398</b>	<b>\$ 15,269,416</b>	<b>\$ -800,982</b>
<b>Total Workforce Development, Department of</b>	<b>\$ 16,070,398</b>	<b>\$ 16,070,398</b>	<b>\$ 15,269,416</b>	<b>\$ -800,982</b>

**Governor’s FY 2027 Recommended Changes**

**Future Ready Summer Youth Intern Program** **\$-250,000**  
 A decrease of \$250,000 to eliminate the Program.

**Independent Living** **\$-84,804**  
 A decrease of \$84,804 to move the Independent Living appropriation to the Aging and Disability Services appropriation under the Department of Health and Human Services.

**Independent Living Center Grant** **\$-86,547**  
 A decrease of \$86,547 to move the Independent Living Center Grant appropriation to the Aging and Disability Services appropriation under the Department of Health and Human Services.

**Employee Misclassification Program** **\$-379,631**  
 A decrease of \$379,631 and 3.00 FTE positions to eliminate the appropriation. The Employee Misclassification Program also receives funding from the U.S. Department of Labor Unemployment Insurance Base Administration Grant.

**Other Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Workforce Development, Department of</u></b>				
<b>Iowa Workforce Development</b>				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 4,616,084	\$ 4,616,084	\$ 0
Field Offices - UI Reserve Interest	2,200,000	0	0	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	0	0	0
Workforce Prep Outcome Rep - SWJCF	0	125,000	125,000	0
Adult Ed and Literacy for the Workforce - SWJCF	5,500,000	5,500,000	4,500,000	-1,000,000
STEM Internships - SWJCF	633,325	633,325	0	-633,325
Workforce Training Fund - SWJCF	0	0	15,100,000	15,100,000
<b>Total Workforce Development, Department of</b>	<b>\$ 10,849,409</b>	<b>\$ 10,874,409</b>	<b>\$ 24,341,084</b>	<b>\$ 13,466,675</b>

**Governor’s FY 2027 Recommended Changes**

**Adult Education and Literacy for the Workforce — SWJCF \$-1,000,000**

A decrease of \$1,000,000 for adult education and literacy programs.

**STEM Internships — SWJCF \$-633,325**

A decrease of \$633,325 to eliminate the appropriation.

**Workforce Training Fund — SWJCF \$15,100,000**

An increase of \$15,100,000 to move workforce training and economic development funds from the Department of Education to IWD. The Workforce Training Fund provides support to community colleges for job training and retraining programs and career academies for high school students.

**Discussion Items**

**Reemployment Case Management** — The Reemployment Case Management (RCM) program was created in January 2022 and provides one-on-one services to individuals in the unemployment claims process. The RCM program has been operated using federal COVID-19 funds that must be expended by December 31, 2026.

**Summer Youth Internship Pilot Program** — The Future Ready Iowa Summer Youth Internship Pilot Program appropriation is used to create internship programs to help young people who are at risk of not graduating from high school, who are from low-income households, who are from communities underrepresented in the Iowa workforce, or who otherwise face barriers to success in the labor market. In FY 2025, the appropriation funded five internship programs that were expected to serve 112 people. A [pre-filed bill](#) submitted by IWD would eliminate the Program. According to IWD’s [background statement](#) on the pre-filed bill, interns participating in the Program would be better served through different programs. *The Governor is recommending eliminating the appropriation.*

**Workforce Opportunity Fund** — The Workforce Opportunity Fund was created in 2024 Iowa Acts, [Senate File 2411](#) (Work-Based Learning Act), to support training and infrastructure related to the growth and maintenance of the State’s workforce programs. *The Governor is recommending \$48,788,736 from the SWRF to the Workforce Opportunity Fund in FY 2027.*

**Special Employment Security Contingency Fund** — The Special Employment Security Contingency Fund is used by IWD to cover expenditures for which federal funds have been requested but not yet received and for administrative expenses. The appropriation for field offices in FY 2026 was approximately \$4,600,000. Revenues to the Fund are estimated to be \$4,400,000 in FY 2026. Agency expenditures are estimated to be \$3,300,000 in FY 2026. The available balance in the Fund at the beginning of FY 2026 was \$4,100,000 and the available balance at the beginning of FY 2027 is estimated to be \$500,000 (excluding \$2,200,000 for cash flow purposes and moneys transferred from the Unemployment Compensation Reserve Fund).

**Unemployment Compensation Reserve Fund** — 2024 Iowa Acts, Senate File 2411 (Work-Based Learning Act), repealed the Unemployment Compensation Reserve Fund and transferred its balance to the Workforce Opportunity Fund, the Unemployment Compensation Trust Fund, and the Special Employment Security Contingency Fund. As of January 13, 2026, no funds have been transferred.

**Unemployment Insurance Systems Modernization and Reed Act Funding** — IWD has been awarded \$70,814,307 from the federal [Assistance for Unemployed Workers and Struggling Families Act \(Reed Act\)](#) for one-time funding for the modernization of unemployment insurance systems and for the acquisition of programming, software, and equipment required to provide an administrative system for the Iowa Unemployment Insurance Program. The awarded funds require State appropriation to be used. As of October 7, 2025, \$44,622,000 has been appropriated to IWD with \$39,997,809 having been expended and \$4,624,191 remaining unexpended. There is \$26,192,307 of available Reed Act funding that has yet to be appropriated.

**Iowa's Unemployment Compensation Trust Fund** — The Unemployment Compensation Trust Fund, or Unemployment Insurance Trust Fund, is administered by the U.S. Department of Labor in cooperation with IWD to help Iowans deal with periods of economic insecurity. State Unemployment Insurance laws are codified in Iowa Code chapter [96](#). The Fund is replenished through insurance taxes paid by Iowa employers based on a formula that includes an employer's five-year average annual benefit payment and the employer's five-year average annual taxable payroll. According to IWD monthly data, \$353,938,803 was provided in unemployment insurance benefits in FY 2025, which is an increase from the \$271,909,518 provided in FY 2024. According to federal Department of the Treasury data, as of January 1, 2026, the balance in the Unemployment Compensation Trust Fund was \$2,067,773,859.

**Vocational Rehabilitation Federal Funding** — Federal funds match the General Fund appropriation for Vocational Rehabilitation Services (21.30% State to 78.70% federal). Available federal funds each year are allotted to states by formula. State funds are subject to a maintenance of effort requirement.

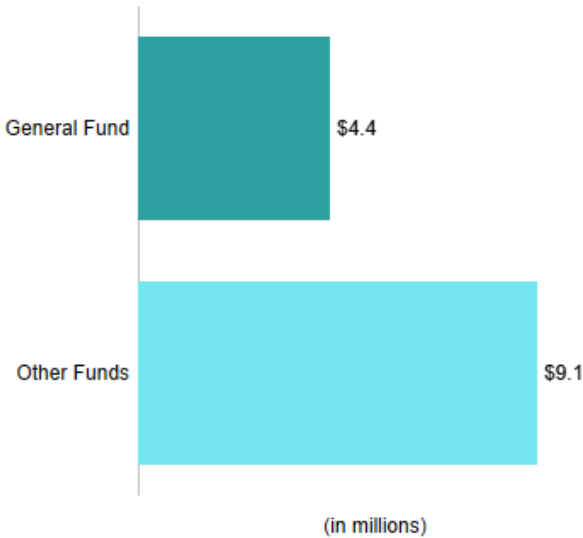
**BOARD OF REGENTS**

**Overview and Funding History**

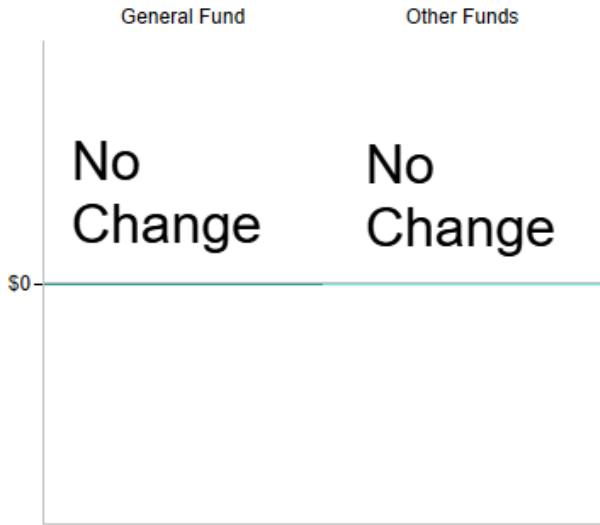
**Agency Overview:** The Economic Development Appropriations Subcommittee appropriates funds to the [Board of Regents](#) universities for the following purposes:

- The Regents Innovation Fund appropriation is allocated to the three Regents institutions for capacity-building infrastructure in areas related to technology commercialization; marketing and business development efforts related to technology commercialization, entrepreneurship, and business growth; and infrastructure projects and programs needed to assist in implementation of activities under Iowa Code chapter [262B](#) (Commercialization of Research). Refer to the **Budget Unit Brief** [Regents Innovation Fund](#) for more information.
- The University of Iowa (SUI) Economic Development appropriation includes the SUI Pharmaceuticals Program and the SUI Research Park. Refer to the **Budget Unit Brief** [University of Iowa — Economic Development](#) for more information.
- The SUI Entrepreneur and Economic Growth appropriation is to be used to expand public/private partnerships and programming through the John Pappajohn Entrepreneurial Center. Refer to the **Budget Unit Brief** [University of Iowa — Entrepreneur and Economic Growth](#) for more information.
- The Iowa State University (ISU) Economic Development appropriation includes the ISU Research Park, the Center for Industrial Research and Service, and the Small Business Development Centers. Refer to the **Budget Unit Brief** [Iowa State University — Economic Development](#) for more information.
- The University of Northern Iowa (UNI) Economic Development appropriation includes the Institute for Decision Making (IDM), the Metal Casting Center, Advance Iowa, and the Family Business Center. Refer to the **Budget Unit Brief** [University of Northern Iowa — Economic Development](#) for more information.

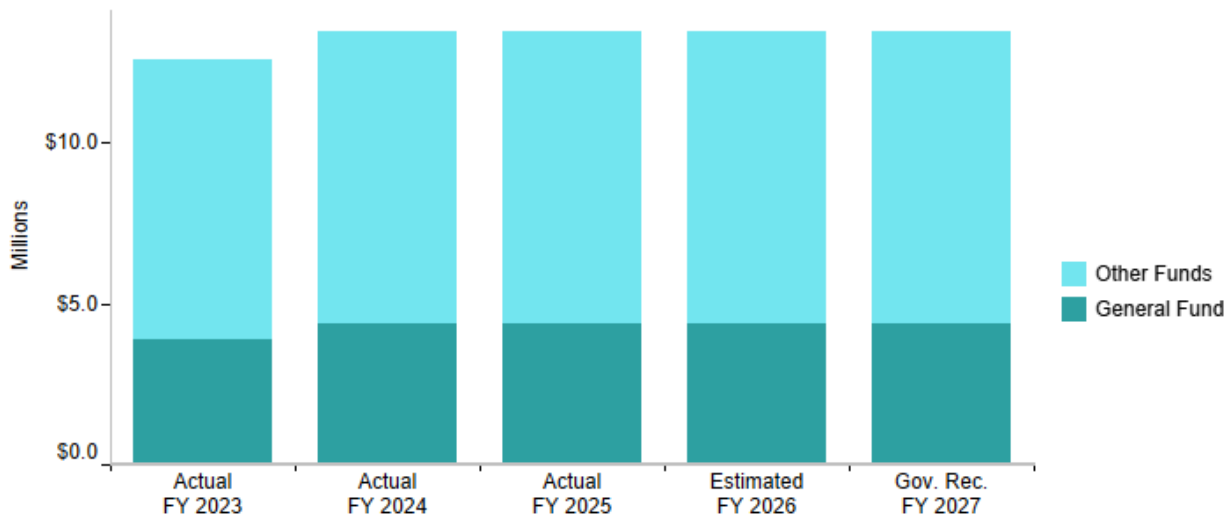
**FY 2027 Governor's Recommendations**  
Total: \$13,458,316



**Governor's Recommendations Compared to Estimated FY 2026**



### Funding History



The five-year funding history graph above does not reflect any funding the Board of Regents received through allocations or appropriations from the RIIF. Information on these appropriations is available in the **Transportation, Infrastructure, and Capitals Appropriations Subcommittee** section of this document.

### General Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Regents, Board of</b>				
<b>Regents, Board of</b>				
ISU - Biosciences Innovation Ecosystem	\$ 2,963,995	\$ 2,963,995	\$ 2,963,995	\$ 0
SUI - Biosciences Innovation Ecosystem	1,000,000	1,000,000	1,000,000	0
UNI - Additive Manufacturing	394,321	394,321	394,321	0
<b>Total Regents, Board of</b>	<b>\$ 4,358,316</b>	<b>\$ 4,358,316</b>	<b>\$ 4,358,316</b>	<b>\$ 0</b>

### Other Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Regents, Board of</b>				
<b>Regents, Board of</b>				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,466,419	1,466,419	1,466,419	0
<b>Total Regents, Board of</b>	<b>\$ 9,100,000</b>	<b>\$ 9,100,000</b>	<b>\$ 9,100,000</b>	<b>\$ 0</b>

**Discussion Items**

**Economic Development, Commercialization of Research, and Technology Transfer** — The three Regents universities collaborate with businesses and other partners to develop innovative technologies and to foster economic development in Iowa. According to the Board of Regents, licensed technology has increased revenue to Iowa companies by \$75,900,000 from FY 2021 to FY 2025, while the three universities were awarded \$626,900,000 from competitive federal grants and awards in FY 2025.

**UNI Manufacturing 4.0** — The University of Northern Iowa's Institute for Decision Making (IDM) and Foundry 4.0 Center are in partnership with the IEDA to advance Manufacturing 4.0 initiatives and economic development training across Iowa. *The Governor is recommending an increase of \$333,325 from the SWJCF to expand the Manufacturing 4.0 Program under the IEDA.*

### **Comparisons to Other States — Gross Domestic Product**

Data gathered by the [Bureau of Economic Analysis \(BEA\)](#) represents the Gross Domestic Product (GDP) by state. The GDP is the value added to goods and services by economic activity. It is equivalent to a state's gross output (sales or receipts and other operating income, commodity taxes, and inventory change) minus input (consumption of goods and services purchased from other U.S. industries or imported). This measure uses chained 2017 dollars to account for inflation.

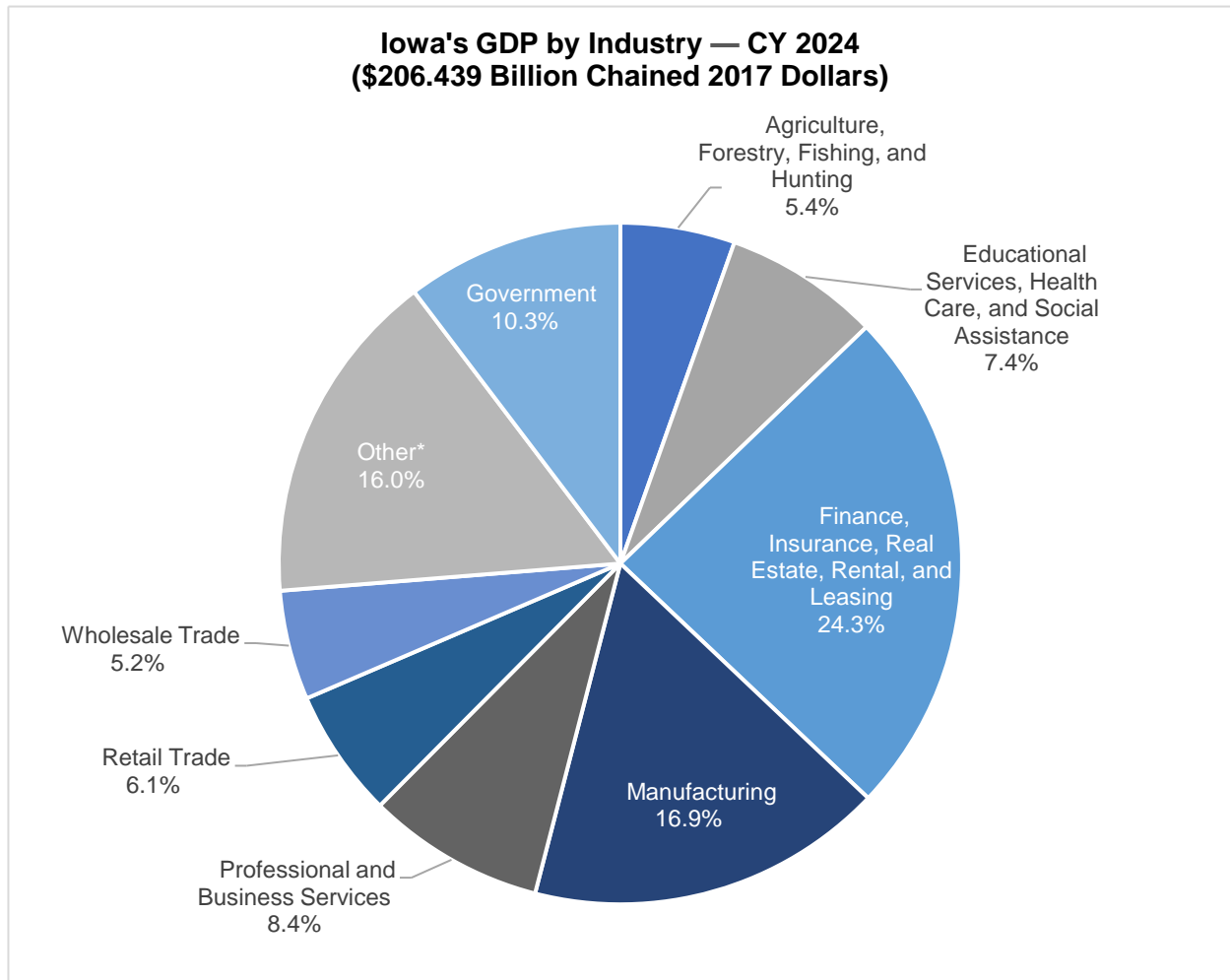
When evaluated on a per capita basis, Iowa ranked 20th in the nation with a per capita GDP of \$63,686 in CY 2024. The state with the highest per capita GDP was New York (\$92,618), followed by Washington (\$88,240) and Massachusetts (\$88,113). The three lowest states were Mississippi (\$41,936), West Virginia (\$46,733), and Arkansas (\$47,724).

Since 2014, Iowa's GDP has grown by 14.49%, the 37th largest increase among all states. The state with the largest increase was Utah (56.12%), followed by Washington (53.94%) and Florida (49.32%). The states that had the slowest growth were Wyoming (1.26%), Alaska (4.96%), and North Dakota (5.27%).

The chart on the following page displays Iowa's GDP by North American Industry Classification System (NAICS) sector. The largest two sectors of Iowa's GDP are Finance, Insurance, Real Estate, Rental, and Leasing (24.29%) and Manufacturing (16.94%).

The fastest-growing sectors in Iowa since 2014 are Professional and Business Services (57.07%) and Retail Trade (39.62%). The sectors with the slowest growth since 2014 are Wholesale Trade (-4.31%) and Manufacturing (1.71%).

For additional comparisons, refer to the [BEA](#).



\*Other includes:

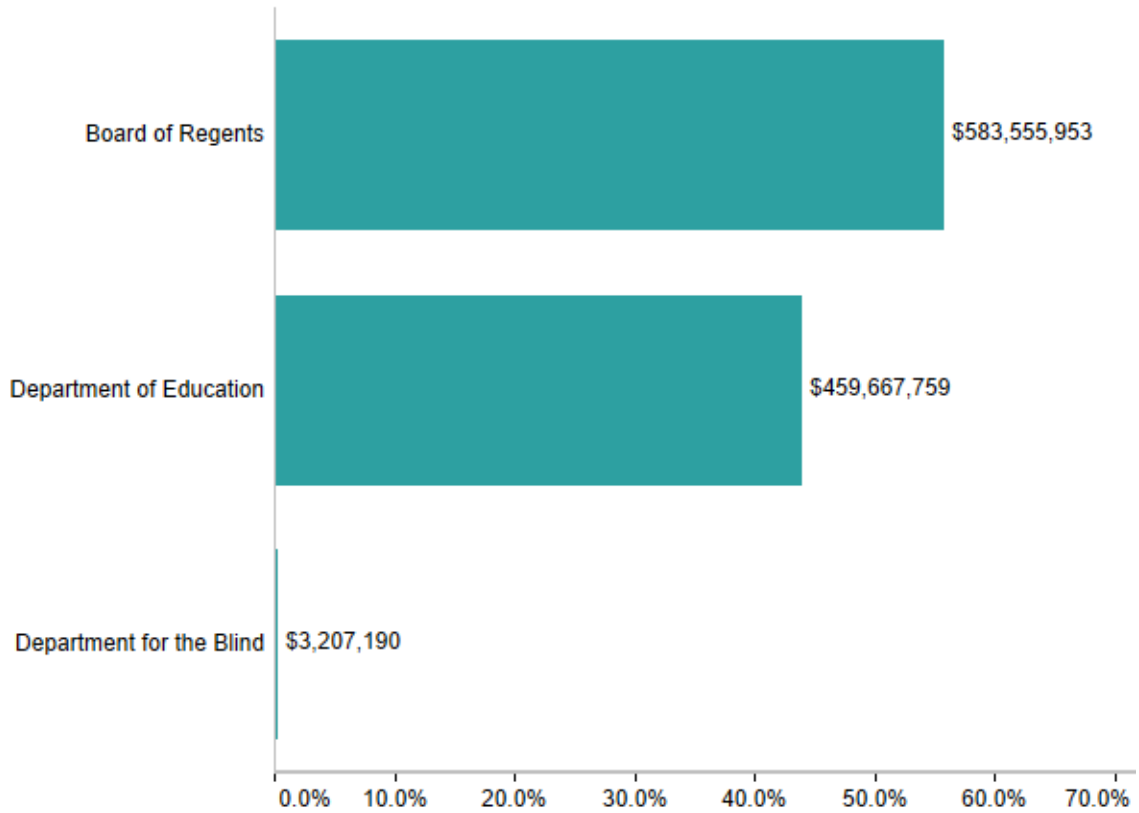
- Mining
- Utilities
- Construction
- Transportation and Warehousing
- Information
- Arts, Entertainment, Recreation, Accommodation, and Food Services
- Any other industry not otherwise categorized

**Reports Required to Be Filed with General Assembly**

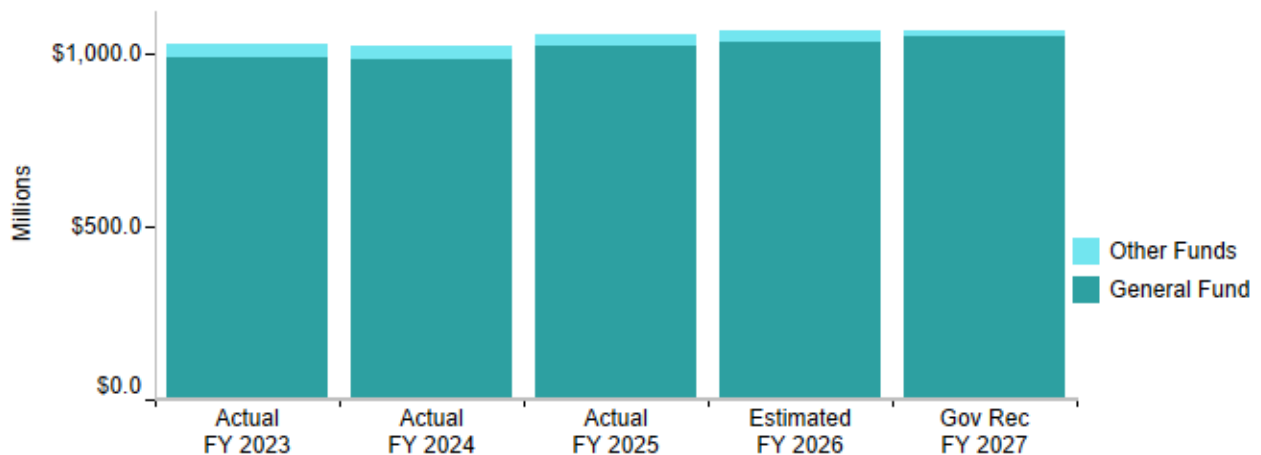
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on the LSA [website](#).

LSA Staff Contact: Evan Johnson (515.281.6301) [evan.johnson@legis.iowa.gov](mailto:evan.johnson@legis.iowa.gov)

**FY 2027 General Fund Governor's Recommendations  
 Total: \$1,046,430,902**



**Funding History by Appropriations Subcommittee —  
 Education**

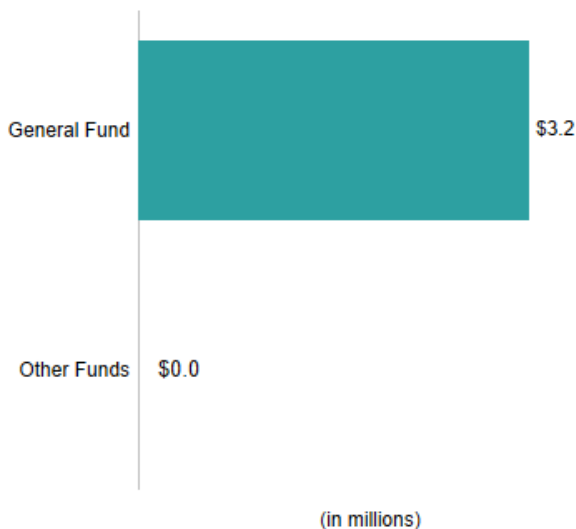


**DEPARTMENT FOR THE BLIND**

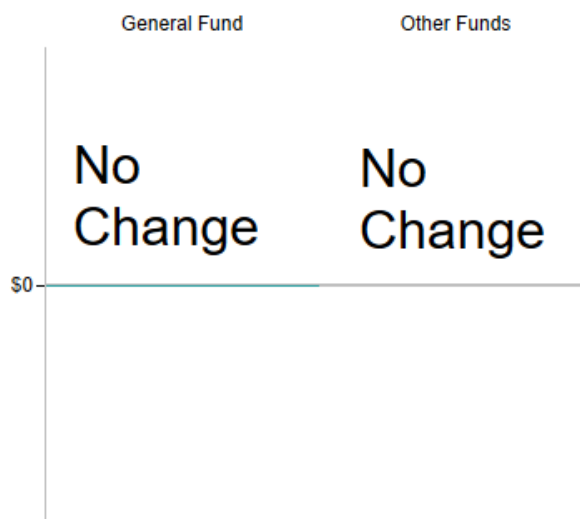
**Overview and Funding History**

**Agency Overview:** The [Department for the Blind](#) provides vocational rehabilitation, independent living skills, library services, and other essential services to visually impaired Iowans. The Department’s three major service areas are Vocational Rehabilitation (VR), Independent Living (IL), and the Iowa Library for the Blind and Print Disabled.

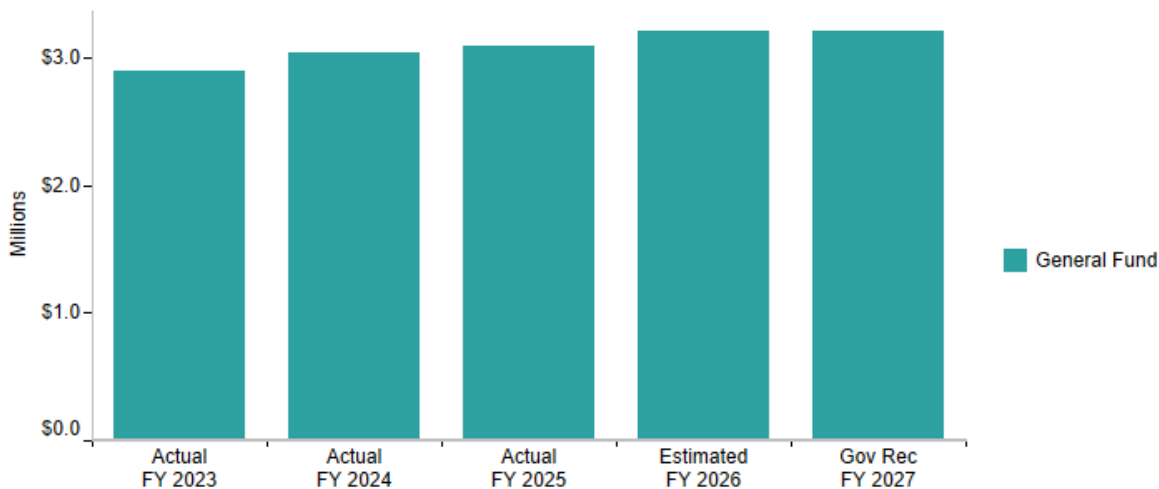
**FY 2027 Governor's Recommendations  
Total: \$3,207,190**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec vs Est FY 2026 <u>(4)</u>
<b><u>Blind, Department for the</u></b>				
<b>Department for the Blind</b>				
Department for the Blind	\$ 3,087,171	\$ 3,207,190	\$ 3,207,190	\$ 0
<b>Total Blind, Department for the</b>	<b>\$ 3,087,171</b>	<b>\$ 3,207,190</b>	<b>\$ 3,207,190</b>	<b>\$ 0</b>

**Discussion Items**

***State Match Requirements for Federal Funds*** — The majority of the General Fund appropriation to the Department for the Blind serves as a nonfederal match to draw down federal Vocational Rehabilitation (VR) funds at a ratio of 21.3:78.7 and federal Independent Living (IL) funds at a ratio of 10:90. Both sources of federal funding are also subject to a maintenance of effort (MOE) requirement. A reduction in State funding for the Department can lead to a penalty and the loss of federal funds.

For federal fiscal year (FFY) 2025, the Department received \$303,866 in IL funding, which required a State match of \$33,763. The Department consistently spends more than required (\$911,200.96 in total for FFY 2025) to meet the demand for IL services. For FFY 2026, the Department is expecting to receive an estimated \$294,165 in IL funding, which requires a State match of \$32,685. The Department is not expecting a decline in demand for services and is seeking additional funding to cover program expenditures. The Department received \$8,485,486 in federal VR funding for FFY 2025, requiring a State match of \$2,296,580. The Department has not received the final FFY 2026 VR grant award, but it is expected to be at least the equivalent of the FFY 2025 award.

**DEPARTMENT OF EDUCATION**

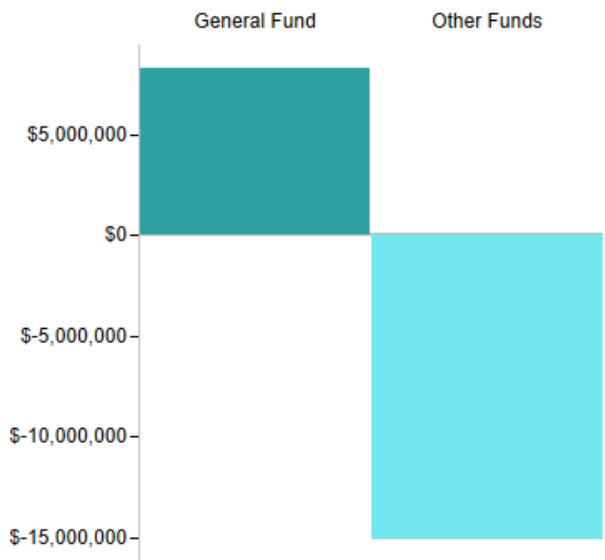
**Overview and Funding History**

**Agency Overview:** The [Department of Education](#) (DE) oversees pre-K through grade 12 education in Iowa, the area education agencies, and the community college system. In addition, the Department’s budget includes the College Student Aid Commission, early childhood programming, the Iowa Board of Educational Examiners, Iowa PBS, the Iowa School for the Deaf, and the Iowa Educational Services for the Blind and Visually Impaired. Direct aid to local schools is not part of the Education Appropriations Subcommittee’s budget. For more information on school aid, see the **State School Aid** and the **Unassigned Standing Appropriations** sections of this document.

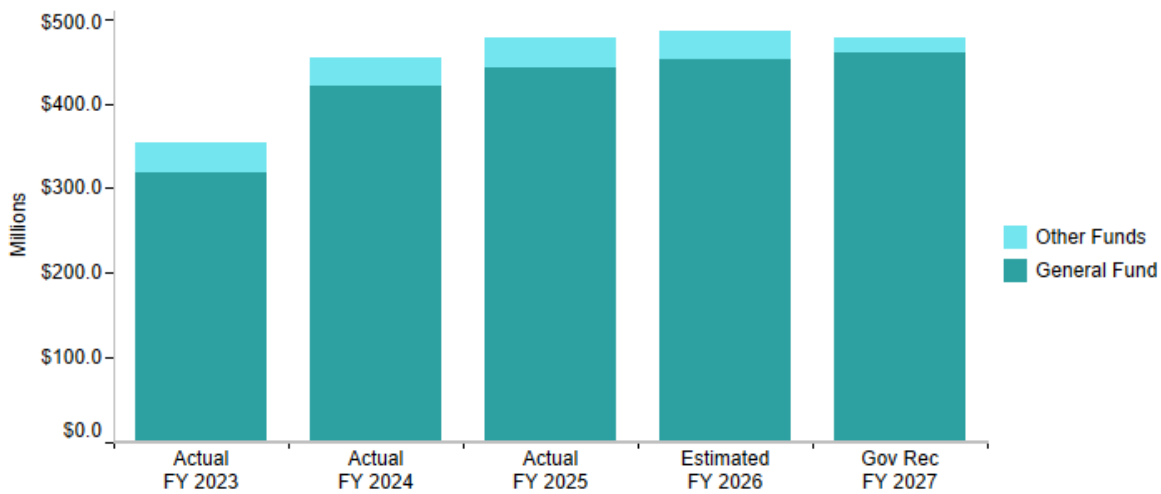
**FY 2027 Governor's Recommendations**  
Total: \$478,242,759



**Governor's Recommendations Compared to Estimated FY 2026**



**Funding History**



General Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec vs Est FY 2026 (4)
<b>Education, Department of</b>				
<b>Education, Dept. of</b>				
Dept. of Education Administration	\$ 6,922,250	\$ 7,073,808	\$ 7,073,808	\$ 0
Career Technical Education Administration	721,779	721,779	721,779	0
Career Technical Education Secondary	2,952,459	2,952,459	2,952,459	0
School Food Service	2,176,797	2,176,797	2,176,797	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0
Student Achievement/Teacher Quality	2,990,467	2,990,467	2,990,467	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0
Jobs for America's Grads	9,946,450	9,946,450	9,946,450	0
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	1,500,000	1,500,000	1,500,000	0
Computer Science Prof. Devel. Incentive Fund	500,000	500,000	500,000	0
Children's Mental Health Training	3,383,936	3,383,936	1,899,682	-1,484,254
Best Buddies Iowa	35,000	35,000	35,000	0
Midwestern Higher Education Compact	115,000	115,000	118,450	3,450
Nonpublic School Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	235,858,161	243,358,161	247,008,533	3,650,372
ISD - Iowa School for the Deaf	11,707,253	12,049,644	12,813,313	763,669
Ed. Services for the Blind & Visually Impaired	4,913,891	5,012,169	5,112,412	100,243
STEM Collaborative Initiative	6,354,848	6,354,848	6,310,409	-44,439
Therapeutic Classroom Incentive Fund	2,351,382	2,351,382	2,351,382	0
Therapeutic Classroom Trans. Claims Reimb.	500,000	0	0	0
Online State Job Posting System	0	265,000	265,000	0
LEAD-K Program	200,000	200,000	200,000	0
Special Education Division	10,000,000	5,000,000	10,000,000	5,000,000
Professional Development	2,176,458	2,176,458	1,676,458	-500,000
College Aid Commission	591,533	591,533	591,533	0
Health Care Professional Recruitment	500,973	0	0	0
National Guard Benefits Program	6,600,000	6,600,000	6,600,000	0
All Iowa Opportunity Scholarships	3,229,468	3,229,468	3,229,468	0
Teach Iowa Scholars	650,000	948,715	948,715	0
Rural Iowa Primary Care Loan Repayment Program	2,629,933	0	0	0
Health Care-Related Loan Program	500,000	0	0	0
Rural Veterinarian Loan Repayment Program	700,000	700,000	700,000	0
Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	23,927,005	23,927,005	0
Future Ready Iowa Skilled Workforce Grant Program	425,000	425,000	425,000	0
Mental Health Practitioner Loan Repayment Program	520,000	0	0	0
Iowa Workforce Grant and Incentive Program	6,500,000	6,500,000	6,500,000	0
Health Care Professional Incentive Program	0	7,985,911	7,985,911	0
Child Development - Standing	10,524,389	10,524,389	10,524,389	0
Court Reporter Forgivable Loan Program	0	50,000	50,000	0
Tuition Grant Program - Standing	52,707,069	53,761,210	54,567,628	806,418
Tuition Grant - For-Profit	110,700	112,914	114,608	1,694
Vocational Technical Tuition Grant - Standing	1,750,185	1,750,185	1,750,185	0
Therapeutic Classroom Services - Standing	1,240,642	750,000	750,000	0
<b>Education, Dept. of</b>	<b>\$ 435,298,710</b>	<b>\$ 443,205,370</b>	<b>\$ 451,502,523</b>	<b>\$ 8,297,153</b>
<b>Iowa PBS</b>				
Iowa PBS Operations	\$ 8,116,032	\$ 8,165,236	\$ 8,165,236	\$ 0
<b>Total Education, Department of</b>	<b>\$ 443,414,742</b>	<b>\$ 451,370,606</b>	<b>\$ 459,667,759</b>	<b>\$ 8,297,153</b>

**Governor's FY 2027 Recommended Changes****Children's Mental Health Training** **\$-1,484,254**

A decrease of \$1,484,254 compared to estimated FY 2026 due to the elimination of duplicative training that was identified after the program's administration was transferred from the Iowa Area Education Agencies (AEAs) to the DE.

**Midwestern Higher Education Compact** **\$3,450**

An increase of \$3,450 compared to estimated FY 2026 to cover the cost of a FY 2026 delayed fee increase for Iowa's membership in the Midwestern Higher Education Compact.

**Community Colleges General Aid** **\$3,650,372**

A general increase of 1.50% compared to estimated FY 2026.

**ISD – Iowa School for the Deaf** **\$763,669**

An increase of \$763,669 compared to estimated FY 2026 for the following purposes:

- A general increase of 2.00% compared to estimated FY 2026. This increase totals \$241,023.
- An increase of \$141,300 for 1.00 registered nurse full-time equivalent (FTE) position.
- An increase of \$188,395 for 1.00 Special Education Director FTE position.
- An increase of \$192,981 for School Security and Safety — Mobile Panic Alert System.

**Ed. Services for the Blind & Visually Impaired** **\$100,243**

A general increase of 2.00% compared to estimated FY 2026.

**STEM Collaborative Initiative** **\$-44,439**

A decrease of \$44,439 compared to estimated FY 2026 due to the discontinuation of Science, Technology, Engineering, and Math (STEM) Day at the Iowa State Fair.

**Special Education Division** **\$5,000,000**

An increase of \$5,000,000 compared to estimated FY 2026 due to a change in funding. Previously, the Division was funded with \$5,000,000 through the General Fund and \$5,000,000 through the Sports Wagering Receipts Fund in FY 2026. *The Governor is recommending the full \$10,000,000 appropriation from the General Fund in FY 2027.*

**Professional Development** **\$-500,000**

A decrease of \$500,000 compared to estimated FY 2026 due to the elimination of duplicate training that was identified after the program's administration was transferred from the Iowa AEAs to the DE.

**Tuition Grant Program — Standing (Nonprofit)** **\$806,418**

A general increase of 1.50% compared to estimated FY 2026.

**Tuition Grant — For-Profit** **\$1,694**

A general increase of 1.50% compared to estimated FY 2026.

Other Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec vs Est FY 2026 (4)
<b>Education, Department of</b>				
<b>Education, Dept. of</b>				
Skilled Workforce Shortage Tuition Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Workforce Training & Econ Dev Funds - SWJCF	15,100,000	15,100,000	0	-15,100,000
ACE Infrastructure - SWJCF	6,000,000	6,000,000	0	-6,000,000
PACE and Regional Sectors - SWJCF	5,000,000	4,800,000	4,800,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	75,000	75,000	0
STEM Best - SWJCF	700,000	700,000	700,000	0
Workforce Infrastructure Fund - SWJCF	0	0	6,000,000	6,000,000
<b>Total Education, Department of</b>	<b>\$ 34,000,000</b>	<b>\$ 33,675,000</b>	<b>\$ 18,575,000</b>	<b>\$ -15,100,000</b>
<b>Regents, Board of</b>				
<b>Regents, Board of</b>				
UNI - Workforce Development - SWJCF	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000
UNI - Nursing Program Expansion - SWJCF	0	0	600,000	600,000
<b>Total Regents, Board of</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>
<b>Total Education, Department of</b>	<b>\$ 34,000,000</b>	<b>\$ 33,675,000</b>	<b>\$ 20,175,000</b>	<b>\$ -13,500,000</b>

**Governor’s FY 2027 Recommended Changes**

**Workforce Training and Economic Development Funds — SWJCF \$-15,100,000**

A decrease of \$15,100,000 compared to estimated FY 2026. This program is being transferred to Iowa Workforce Development.

**ACE Infrastructure — SWJCF \$-6,000,000**

A decrease of \$6,000,000 compared to estimated FY 2026. The Accelerated Career Education (ACE) Program’s functions will be moved to the successor program, the Workforce Infrastructure Fund.

**Workforce Infrastructure Fund — SWJCF \$6,000,000**

A new appropriation from the Iowa Skilled Worker and Job Creation Fund (SWJCF) for the Workforce Infrastructure Program. The appropriation provides funding for capital projects at the community colleges that benefit the ACE Program and major renovations and repairs to comply with the federal [Americans with Disabilities Act \(ADA\)](#). The Workforce Infrastructure Fund is the successor to the ACE Infrastructure Program.

**UNI — Workforce Development — SWJCF \$1,000,000**

A new appropriation to the University of Northern Iowa (UNI) from the SWJCF to establish a Neighboring State Tuition Program. This \$1,000,000 recommendation would continue an initiative offering resident-equivalent tuition rates to new undergraduate students from states bordering Iowa. The initiative was funded for the 2025-2026 academic year with \$1,500,000 provided by the UNI Foundation.

**UNI — Nursing Program Expansion — SWJCF \$600,000**

A new appropriation to UNI would be used to support the growth and expansion of the Bachelor of Science in Nursing program established in the fall of 2024.

## Discussion Items

**Federal Funds in the Department of Education** — There are three State appropriations under the Department of Education that fulfill MOE requirements for federal funds.

- **Career Technical Education Secondary.** These funds are part of the State's receipt of federal Perkins funding. To fulfill MOE requirements, the State must spend an amount equal to or greater than the amount spent the previous year, per student or in the aggregate (\$2,952,459), unless the federal award is decreased. Failure to meet MOE requirements for this appropriation may jeopardize all federal Perkins funding.
- **Career Technical Education Administration.** These funds are part of the State's receipt of federal Perkins funding. The State must expend as much from nonfederal sources for State administration as it did during the preceding year (\$721,779).
- **Special Education Services Birth to Three.** This appropriation funds the State's early childhood special education services under the federal [Individuals with Disabilities Education Act \(IDEA\)](#). Any reduction in State funding may result in the loss of IDEA funding for early childhood special education.

There are two State appropriations under the Department that are supported with federal funds.

- **Early Head Start Projects.** The State must match 25.00% of the funds received. The match may consist of both local and State sources.
- **Iowa PBS.** Federal funding was received through the Corporation for Public Broadcasting (CPB) as well as through other federal grants. The CPB was dissolved in December 2025.

**Unified Allocation Plan** — The United States Department of Education recently approved the DE's [Unified Allocation Plan](#), providing the DE with more flexibility in its utilization of federal funds. It is the first in the nation to apply and have approval for a waiver to exempt the DE from certain spending rules. The plan, [first proposed](#) in March 2025, will consolidate 21 separate funding streams for nine federal [Elementary and Secondary Education Act \(ESEA\)](#) programs. The federal funding impacted by the plan totals approximately \$156,650,000 and includes the following ESEA programs:

- **[Title I, Part A. Improving Basic Programs Operated by Local Educational Agencies.](#)** This program provides funding to districts with high percentages of low-income students to ensure equitable education.
- **[Title I, Part B. State Assessment Grants.](#)** This program provides funding for developing and improving academic assessments and systems.
- **[Title I, Part C. Education of Migrant Children.](#)** This program provides services for children who move frequently to ensure continuity in their education.
- **[Title I, Part D. Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At Risk.](#)** This program provides services for children and youth to prevent and intervene in correctional facilities or those at risk of dropping out.
- **[Title II, Part A. Supporting Effective Instruction.](#)** This program provides grants to state educational agencies and subgrants to local educational agencies to increase student achievement to meet state academic standards.
- **[Title III, Part A. English Language Acquisition State Grants.](#)** This program helps English Learner (EL) students learn English and meet state academic content and achievement standards.
- **[Title IV, Part A. Student Support and Academic Enrichment.](#)** This program increases the capacity of states, local education agencies, schools, and local communities to provide an enriching environment for learning.
- **[Title IV, Part B. 21st Century Community Learning Centers.](#)** This program provides opportunities for communities to establish or expand activities for academic enrichment, additional services, and educational development.
- **[Title V. Rural Education Achievement Program.](#)** This program focuses on state innovation and local flexibility, and is designed to help small, rural school districts manage federal funds for various programs.

The plan was revised in September 2025 and officially approved on January 7, 2026. According to the DE, this plan makes State investment more comprehensive and allows prioritization of support that directly impacts students and strengthens actions toward existing goals, including evidence-based literacy and mathematics instruction, narrowing achievement gaps, and supporting healthy learning environments.

***Iowa Public Broadcasting*** — Iowa PBS currently has projects in place to replace, update, and maintain its existing equipment and digital systems at network studios and transmission facilities. This includes the towers it uses to broadcast programming and emergency alerts. Any projects not currently in place have a plan in place. Iowa PBS has received funding from the [State and Local Fiscal Recovery Funds \(SLFRF\)](#) for an antenna replacement that will allow split ownership and sharing of one antenna among three groups — Iowa PBS, KCRG, and KGAN — and improve reception for indoor areas and mobile devices.

The federal [Recissions Act of 2025](#) reduced Iowa PBS's anticipated federal funding, amounting to a loss of funding of \$3,500,000 to Iowa PBS. Staffing and programming reductions are likely.

Iowa PBS requested \$686,600 in capital funding for FY 2027 for the ongoing maintenance and replacement of equipment. The goal for FY 2027 is to purchase and install new equipment. This capital request was made in [August 2024](#), and the Federal Communications Commission (FCC) set its permit deadline for November 2026.

Iowa PBS did not receive an infrastructure appropriation in FY 2026. However, some progress on the replacement of equipment and maintenance [was made in 2025](#). Elements of Iowa PBS's digital asset management system saw updates, marking 18.85% completion and expending \$64,815. Replacement of certain equipment and systems was completed, with an expenditure of \$1,000,000.

***Iowa School for the Deaf*** — The Iowa School for the Deaf (ISD) is a school in Council Bluffs, Iowa, that provides resources and opportunities for deaf or hard-of-hearing students in Iowa and their families. So far in FY 2026, the school has undergone several renovations.

- In September, enrollment numbers reached almost 90 students, and the school welcomed eight new staff members. New roofing was installed, and a two-year project to repair and replace the gutters was initiated.
- In October, new floors, ceiling tiles, window shades, fans, and lighting were installed in the cafeteria. A new mural was painted on the wall, and new chairs were brought in. The school also initiated its Conference of Educational Administrators of the Schools and Programs for the Deaf (CEASD) reaccreditation. It was last accredited in 2019. The school also received \$5,000 from T-Mobile for their athletics program.
- In November, the school installed new signs for drivers and speed humps. It also expanded its card access systems, allowing staff to enter secure areas without physical keys. A new emergency notification and check-in platform system was initiated with visual alerts, and more cameras were installed on campus.
- In December, renovations in the girls' dorm finished after two years. New windows; a full central heating, ventilation, and air conditioning (HVAC) system; updated plumbing and electrical systems; and a new fire detection panel were installed.

**Teacher Preparation Programs** — Within the State of Iowa, there are 30 teacher preparation programs and 3 teacher intern programs. Based on Title II federal reporting for individuals enrolled in teacher preparation programs, the number of students completing their program within the State of Iowa by year is detailed below:

- Academic Year 2022-2023 — 2,106
- Academic Year 2021-2022 — 2,202
- Academic Year 2020-2021 — 1,859
- Academic Year 2019-2020 — 1,908
- Academic Year 2018-2019 — 1,917

The number of students completing a national program by year is detailed below:

- Academic Year 2022-2023 — 148,931
- Academic Year 2021-2022 — 156,089
- Academic Year 2020-2021 — 161,903
- Academic Year 2019-2020 — 152,939
- Academic Year 2018-2019 — 150,200

Multiple [alternative pathways](#) for educators have been established in the State with oversight being provided by the DE and the Board of Educational Examiners (BOEE). In 2022, a [Teacher and Paraeducator Registered Apprenticeship Program \(TPRA\)](#) was established to provide additional pathways for students to obtain certification and degree attainment which may lead to licensure.

**College Student Baccalaureate Degree Feasibility Study** — In October 2025, Iowa community colleges released a [final report](#) evaluating the feasibility of authorizing community colleges to offer bachelor's degrees in Iowa. The analysis cites projected workforce demand, noting that while 42.0% of Iowa jobs currently require a bachelor's degree, only 22.0% of Iowans hold one, and identifies "educational deserts," particularly in rural areas, where access to affordable public four-year options is limited. The report concludes that Iowa community colleges possess partial academic and infrastructure capacity to offer bachelor's programs, but would require policy changes related to faculty workload, targeted investments in facilities and technology, and careful alignment with their traditional open-access mission.

Drawing on experiences from 24 states where community college baccalaureate programs are already authorized, the report recommends:

- Allowing differentiated tuition for upper-division coursework, capped at 150.0% of lower-division tuition.
- A one-time \$20,000,000 State appropriation over five years to support program start-up costs.
- Using existing program approval and regional accreditation processes, with locally elected boards determining program offerings, and identifying employment outcomes and statewide educational attainment as key metrics for evaluating program effectiveness.
- An earliest potential implementation date of fall 2028, assuming statutory authority is granted in 2026.

**Enrollment at Community Colleges** — Enrollment at Iowa’s community colleges peaked in 2010 and declined by 30.4% through 2020. Since 2021, enrollment has experienced continuous growth. A full breakdown of enrollment trends can be located in the [Fall 2025 Enrollment Report](#). Significant areas of note include:

- A 2.2% increase in overall enrollment from fall 2024 to fall 2025.
- Part-time enrollment comprised 66.7% of total fall enrollment, while online enrollment totaled 51.7%.
- 85.1% of students were under the age of 25, and 92.0% were Iowa residents.
- An average of 8.4 credit hours per registered student in fall 2025.
- Career and technical education (CTE) programs comprised 27.5% of all enrollments, with health science (9.1%); business, management, and administration (3.6%); and science, technology, engineering, and mathematics (2.1%) representing the largest CTE program areas.
- Community colleges enrolled 42,896 high school students through joint enrollment opportunities.

Community College	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Fall 2025	Percent Change 2021 —2025
Northeast Iowa	4,163	4,304	4,387	4,622	4,807	15.5%
North Iowa Area	2,482	2,479	2,471	2,662	2,722	9.7%
Iowa Lakes	1,833	1,988	2,081	2,027	2,018	10.1%
Northwest Iowa	1,706	1,798	1,772	1,871	2,024	18.6%
Iowa Central	5,009	5,058	4,934	4,975	5,023	0.3%
Iowa Valley	2,486	2,442	2,573	2,565	2,708	8.9%
Hawkeye	5,085	4,787	4,796	5,120	5,040	-0.9%
Eastern Iowa	7,460	7,145	7,128	7,426	7,690	3.1%
Kirkwood	12,607	12,414	12,662	12,765	13,419	6.4%
Des Moines Area	20,536	21,637	24,418	23,697	23,891	16.3%
Western Iowa Technical	5,450	5,151	5,074	5,486	5,409	-0.8%
Iowa Western	5,684	5,630	5,635	5,588	5,889	3.6%
Southwestern	1,542	1,581	1,633	1,566	1,605	4.1%
Indian Hills	3,385	3,361	3,236	3,184	3,198	-5.5%
Southeastern	2,321	2,476	2,562	3,028	3,087	33.0%
<b>Total</b>	<b>81,749</b>	<b>82,251</b>	<b>85,362</b>	<b>86,582</b>	<b>88,530</b>	<b>8.3%</b>

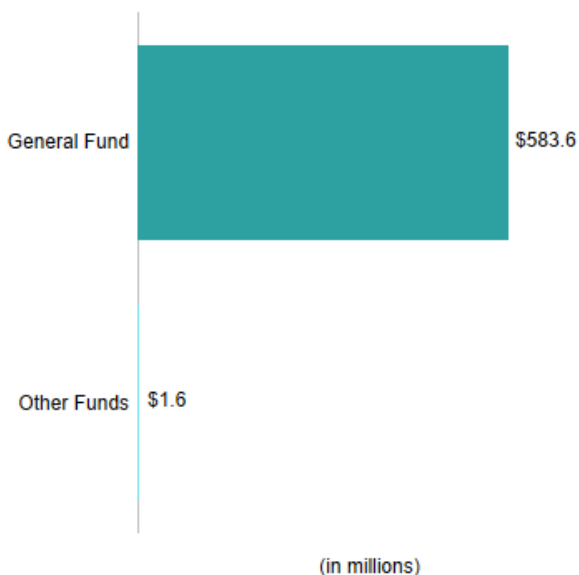
Note: Includes full-time and part-time students.

**BOARD OF REGENTS**

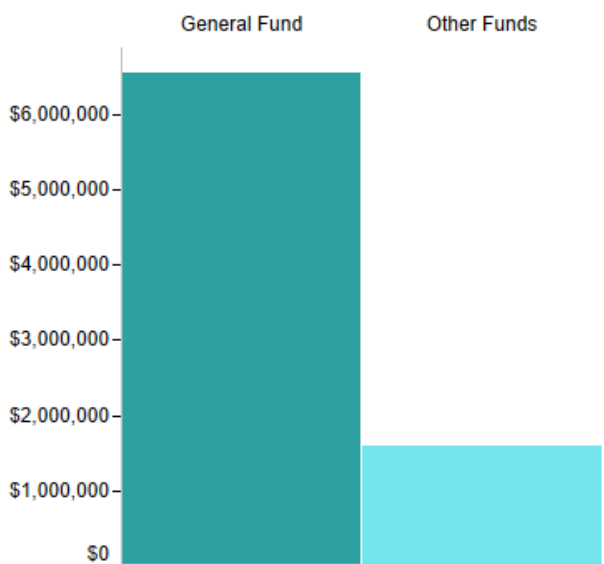
**Overview and Funding History**

**Agency Overview:** The [Board of Regents](#) (BOR) is a nine-member board that oversees the University of Iowa (SUI), Iowa State University (ISU), and the UNI. The Board establishes policy for the institutions; hires the university presidents; approves budgets, tuition and fees, bonding, investment policies, and other business and finance matters; reviews and approves academic programs; and serves as the trustees for the University of Iowa Health Care (UIHC).

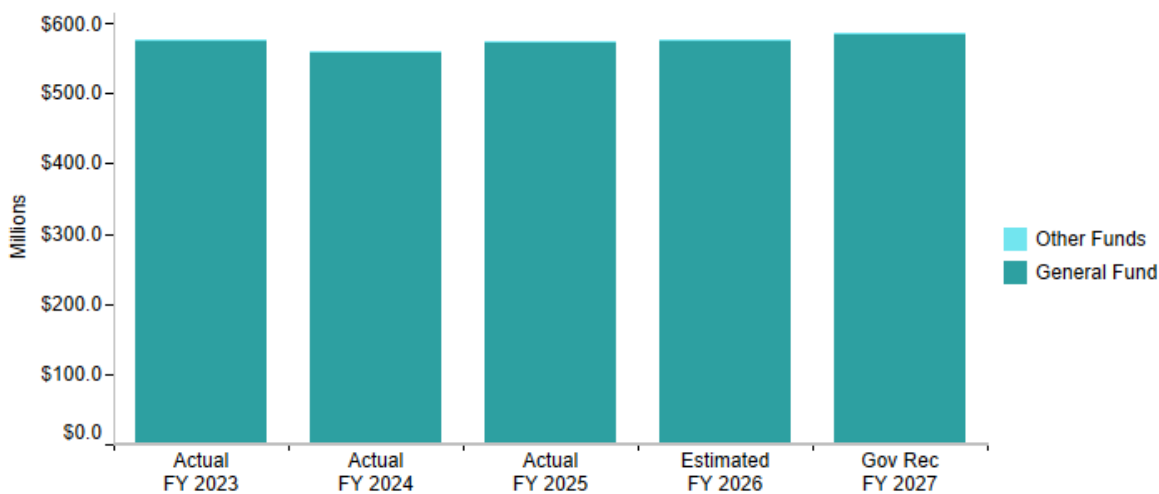
**FY 2027 Governor's Recommendations**  
Total: \$585,155,953



**Governor's Recommendations Compared to Estimated FY 2026**



**Funding History**



General Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec vs Est FY 2026 (4)
<b>Regents, Board of</b>				
<b>Regents, Board of</b>				
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0
BOR - Regents Resource Centers	268,297	268,297	268,297	0
BOR - John Pappajohn Centers	125,000	125,000	125,000	0
University of Iowa - General	223,496,355	223,496,355	226,848,800	3,352,445
SUI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
SUI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0
SUI - Family Practice Program	2,220,598	2,220,598	2,220,598	0
SUI - Specialized Children Health Services	634,502	634,502	634,502	0
SUI - Iowa Cancer Registry	143,410	143,410	143,410	0
SUI - Substance Abuse Consortium	53,427	53,427	53,427	0
SUI - Biocatalysis	696,342	696,342	696,342	0
SUI - Primary Health Care	624,374	624,374	624,374	0
SUI - Iowa Birth Defects Registry	36,839	36,839	36,839	0
SUI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0
SUI - Iowa Online Advanced Placement Acad.	463,616	463,616	463,616	0
SUI - Iowa Flood Center	1,205,593	1,205,593	1,205,593	0
SUI - College of Nursing	2,800,000	2,800,000	2,800,000	0
SUI - Cancer Research	0	1,000,000	0	-1,000,000
SUI - Center for Intellectual Freedom	0	1,000,000	1,000,000	0
Iowa State University - General	178,445,037	178,445,037	232,541,614	54,096,577
ISU - Agricultural Experiment Station	29,462,535	30,462,535	0	-30,462,535
ISU - Cooperative Extension	18,157,366	18,157,366	0	-18,157,366
ISU - Future Ready Workforce	2,800,000	2,800,000	0	-2,800,000
University of Northern Iowa - General	101,894,146	101,894,146	103,422,558	1,528,412
UNI - Real Estate Education Program	123,523	123,523	123,523	0
UNI - Educators for Iowa	1,500,000	1,500,000	1,500,000	0
UNI - Center for Civic Education	0	1,000,000	1,000,000	0
<b>Total Regents, Board of</b>	<b>\$ 572,998,420</b>	<b>\$ 576,998,420</b>	<b>\$ 583,555,953</b>	<b>\$ 6,557,533</b>

Governor’s FY 2027 Recommended Changes

**University of Iowa — General** **\$3,352,445**

A general increase of 1.50% compared to estimated FY 2026.

**SUI — Cancer Research** **\$-1,000,000**

A decrease of \$1,000,000 compared to estimated FY 2026. This was a one-time appropriation to the BOR used by the SUI for the [Iowa Cancer Assessment and Intervention Plan](#) from the 2025 Iowa Acts, chapter [157](#) (Education Appropriations Act).

**Iowa State University — General** **\$54,096,577**

A general increase of 30.32% compared to estimated FY 2026. This increase is comprised of two parts. The first includes a \$2,676,676 (1.5%) increase over the FY 2026 appropriation, which mirrors increases for all three Regents universities. The second discontinues the three individual appropriations under ISU totaling \$51,419,901 and consolidates those under the ISU General Appropriation per the University’s department request. These discontinued programs include:

- \$30,462,535 from ISU — Agricultural Experiment Station
- \$18,157,366 from ISU — Cooperative Extension
- \$2,800,000 from ISU — Future Ready Workforce

**ISU — Agricultural Experiment Station** **\$-30,462,535**

A decrease of \$30,462,535 compared to estimated FY 2026 due to the consolidation of the programs appropriation under the ISU General Fund Appropriation.

**ISU — Cooperative Extension** **\$-18,157,366**

A decrease of \$18,157,366 compared to estimated FY 2026 due to the consolidation of the programs appropriation under the ISU General Fund Appropriation.

**ISU — Future Ready Workforce** **\$-2,800,000**

A decrease of \$2,800,000 compared to estimated FY 2026 due to the consolidation of the programs appropriation under the ISU General Fund Appropriation.

**University of Northern Iowa — General** **\$1,528,412**

A general increase of 1.50% compared to estimated FY 2026.

**Discussion Items**

**Enrollment at Regents Universities** — Enrollment at Iowa’s Regents universities had been steadily declining since fall 2016, but this trend has reversed with two years of consecutive growth. A full breakdown of enrollment trends can be located in the [Fall 2025 Enrollment Report](#). Significant areas of change include:

- A 1.95% increase in overall enrollment from fall 2024 to fall 2025 and a 10.30% decrease since fall 2016.
- A 5.44% increase in out-of-state resident enrollment and a 1.00% decrease in international student enrollment from fall 2024 to fall 2025.
- A 0.65% decrease in graduate and professional enrollment from fall 2024 to fall 2025.
- A 5.23% average increase in new first-year enrollment from fall 2024 to fall 2025.
- A decrease of 1.00% overall in international student enrollment; however, UNI saw a 28.22% increase.

**Tuition Increases at Regents Universities** — The BOR approved in-state tuition and mandatory fee increases of 3.00% for SUI and ISU and 2.66% at UNI for the 2025-2026 school year. This follows the 2024-2025 school year increase of 3.00% for SUI and ISU and 2.00% for UNI. In-state tuition across all three universities has increased by an average of 36.88% since 2016. The BOR determines tuition increases each July. A full breakdown of the 2025-2026 tuition and fees is available on the BOR [website](#).

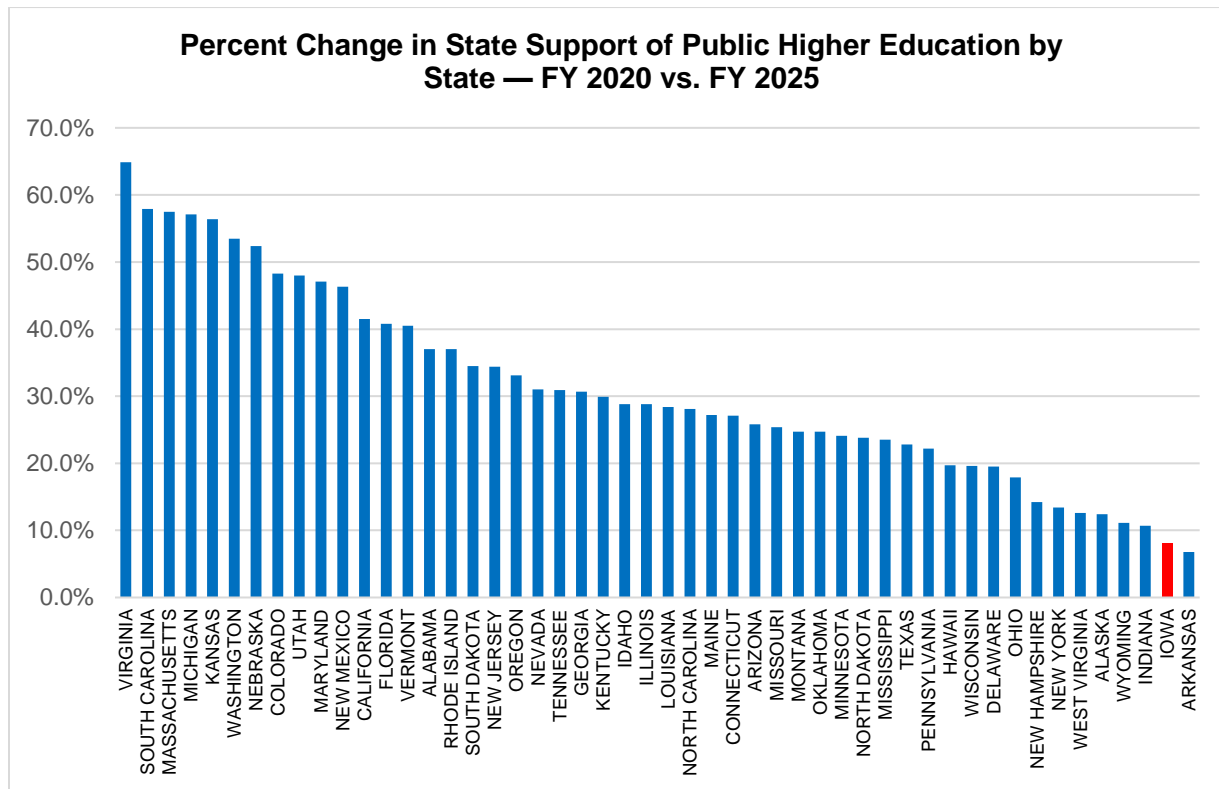
**Tuition Guarantee Impact Study** — In November 2025, the BOR released a [Study](#) evaluating the potential impacts of implementing a resident undergraduate tuition guarantee at Iowa’s public universities. The Study was required under 2025 Iowa Acts, [House File 440](#) (College Affordability Act), which directed the Board to analyze a policy under which resident students would pay a fixed tuition rate set in their first year for up to three consecutive academic years. The analysis examined potential effects on enrollment, affordability, institutional finances, and administrative feasibility, and experiences in other states with similar tuition models.

The Study found that while tuition guarantees can provide predictability and price transparency for students and families, implementation could increase financial risk for institutions during periods of rising costs or enrollment volatility. The Board identified several considerations for policymakers, including the potential need for increased State appropriations to mitigate institutional risk, impacts on differential tuition structures, and administrative complexities related to student mobility, program changes, and extended time-to-degree. The study did not recommend immediate implementation but provided policy considerations should the Legislature choose to pursue a tuition guarantee framework.

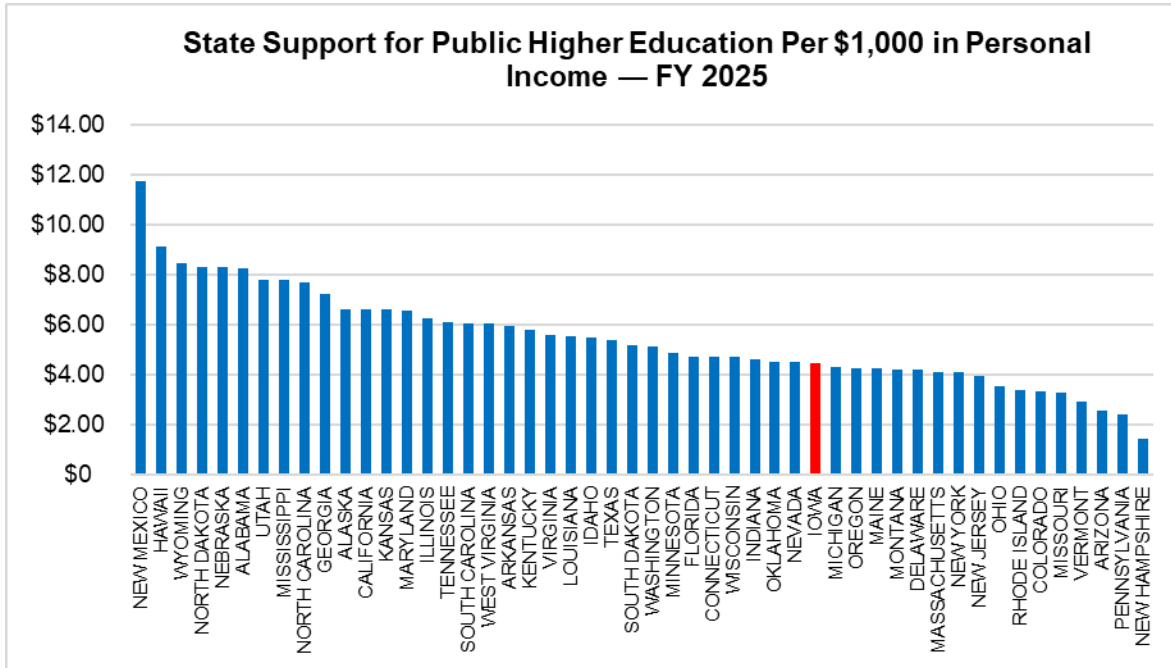
**Comparison to Other States — State Fiscal Support for Public Higher Education**

**State Funding of Higher Education.** The following tables use data from [Grapevine](#), an annual compilation of data on state support of higher education published annually by Illinois State University and the State Higher Education Executive Officers Association (SHEEO). The database defines support for higher education as funding for public four-year and two-year institutions.

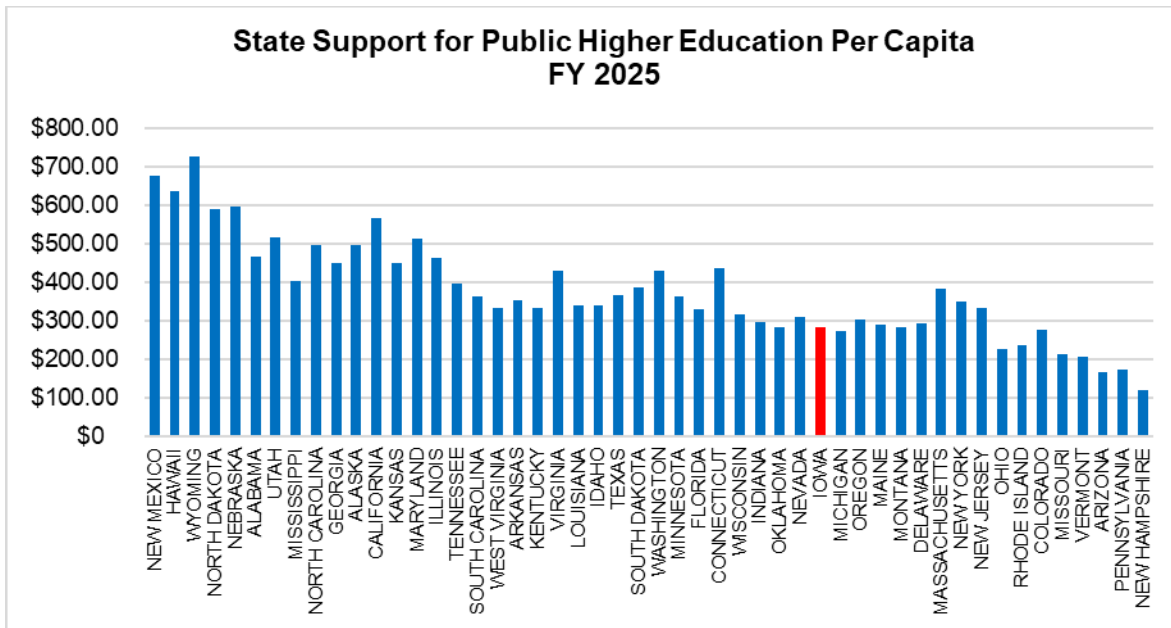
The chart below shows the percentage change in the amount of State support for higher education in FY 2020 and FY 2025. Iowa ranks 49th with an increase in State support of 8.1%.



**Funding Per \$1,000 of Personal Income and Per Capita.** The chart below shows that Iowa ranks 34th among the 50 states in FY 2025 in higher education funding per \$1,000 of personal income, as reported by the [U.S. Department of Commerce](#), with funding of \$4.49 per \$1,000. The state with the highest level of funding is New Mexico, with funding of \$11.76 per \$1,000, and the state with the lowest level is New Hampshire, with funding of \$1.45 per \$1,000.

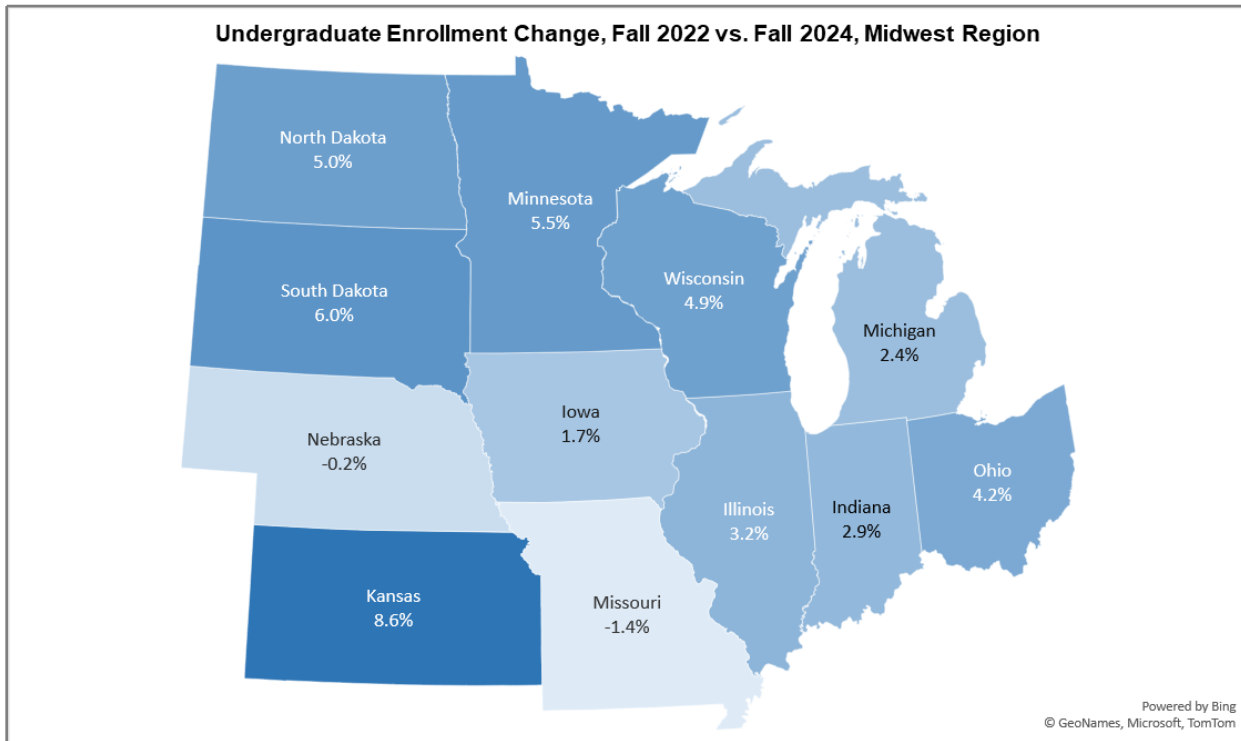


The chart below shows that Iowa ranks 41st in higher education funding per capita in FY 2025, based on U.S. Census population statistics, with a rate of \$284 per capita. The state with the highest level of per capita funding is Wyoming at \$725, and the state with the lowest is New Hampshire at \$120.



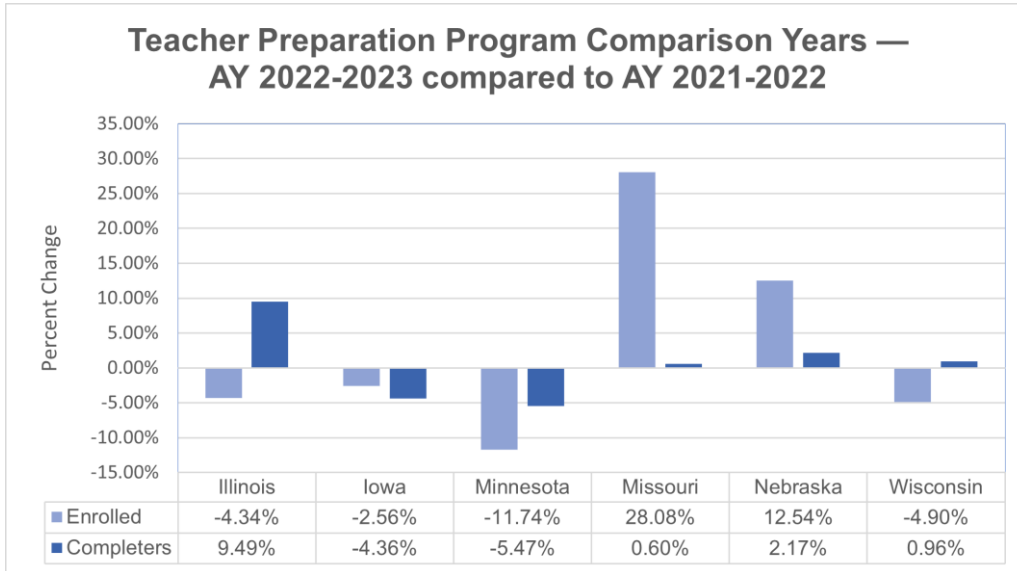
**Comparison to Other States — Undergraduate Enrollment**

During the last two years, there has been a nationwide increase in enrollment of new undergraduate students in both public and private institutions following decreased enrollment during the COVID-19 pandemic. The decrease has occurred at both two-year and four-year institutions. The following map reflects [data](#) from the National Student Clearinghouse Research Center on undergraduate enrollment in the Midwest region for fall 2024 compared to fall 2022. The largest increase in enrollment was in Kansas at 8.60%. The greatest decrease occurred in Missouri at -1.40%. The national average showed an overall 5.30% increase.

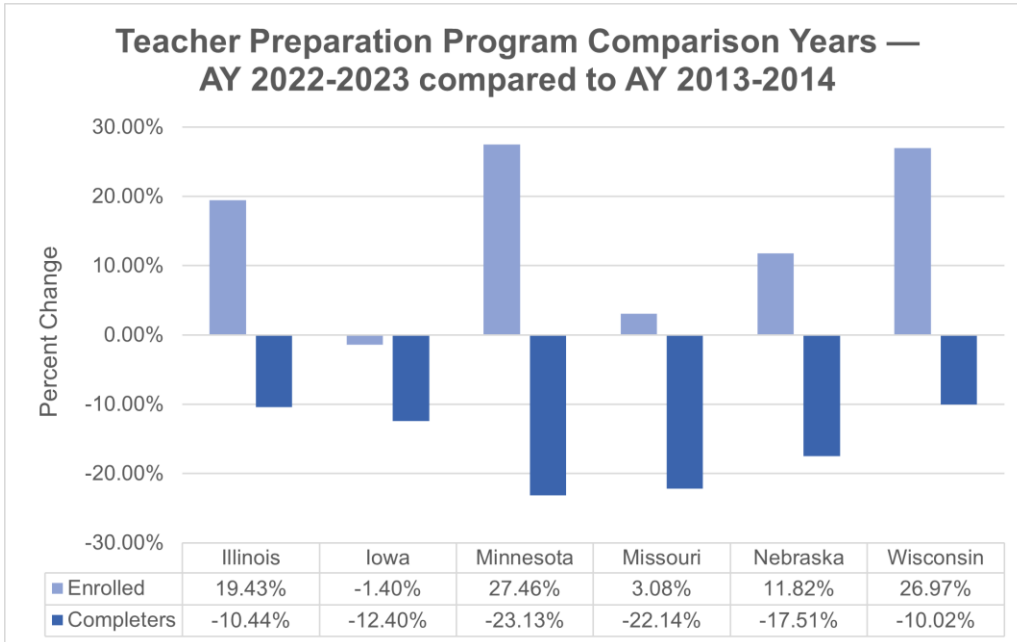


**Comparison to Other States — Teacher Preparation Programs**

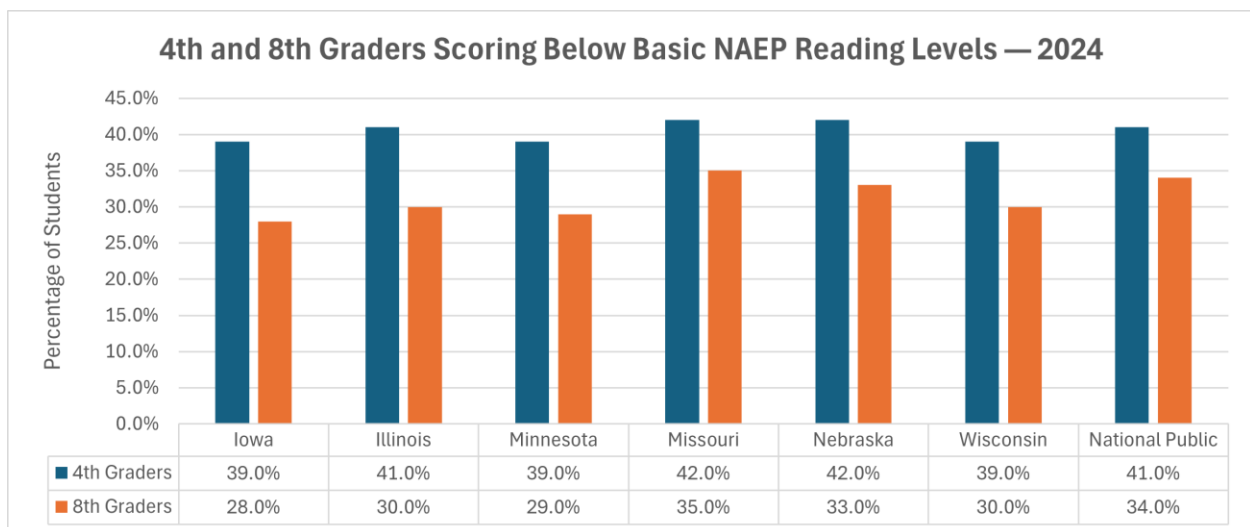
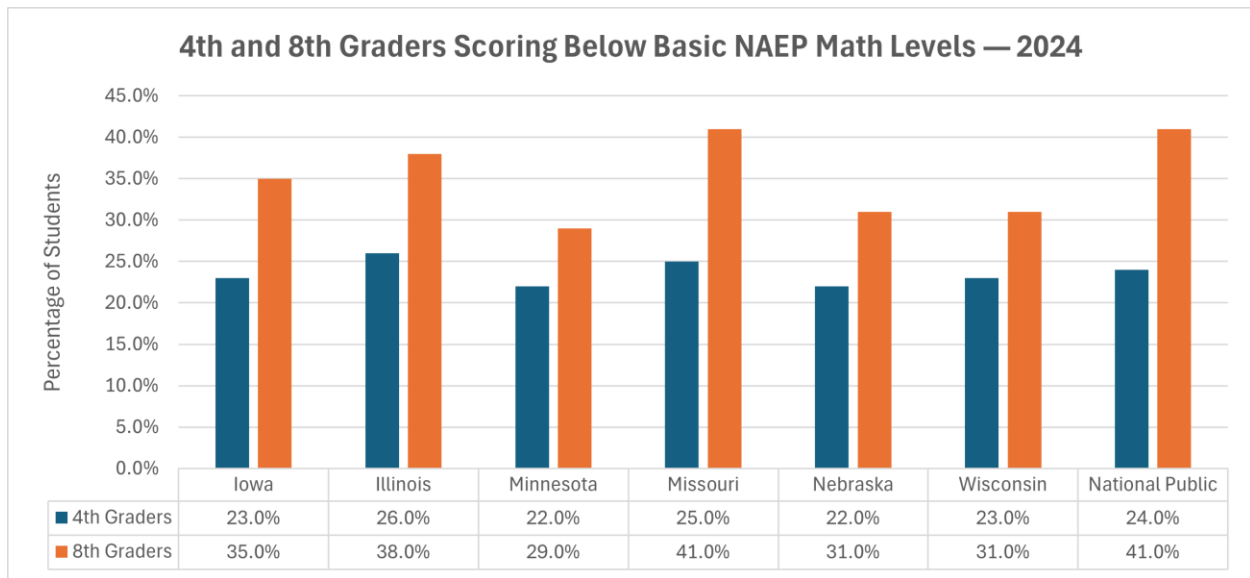
The United States Department of Education [Title II report](#) includes information on teacher preparation programs by state. The most recent data available is for academic year (AY) 2022-2023. The figure below shows the AY 2021-2022 to AY 2022-2023 percentage change in the number of enrolled teacher candidates and individuals completing teacher programs in Iowa and contiguous states.



The figure below shows the AY 2013-2014 to AY 2022-2023 percentage change in the number of enrolled teacher candidates and individuals completing teacher programs in Iowa and contiguous states.



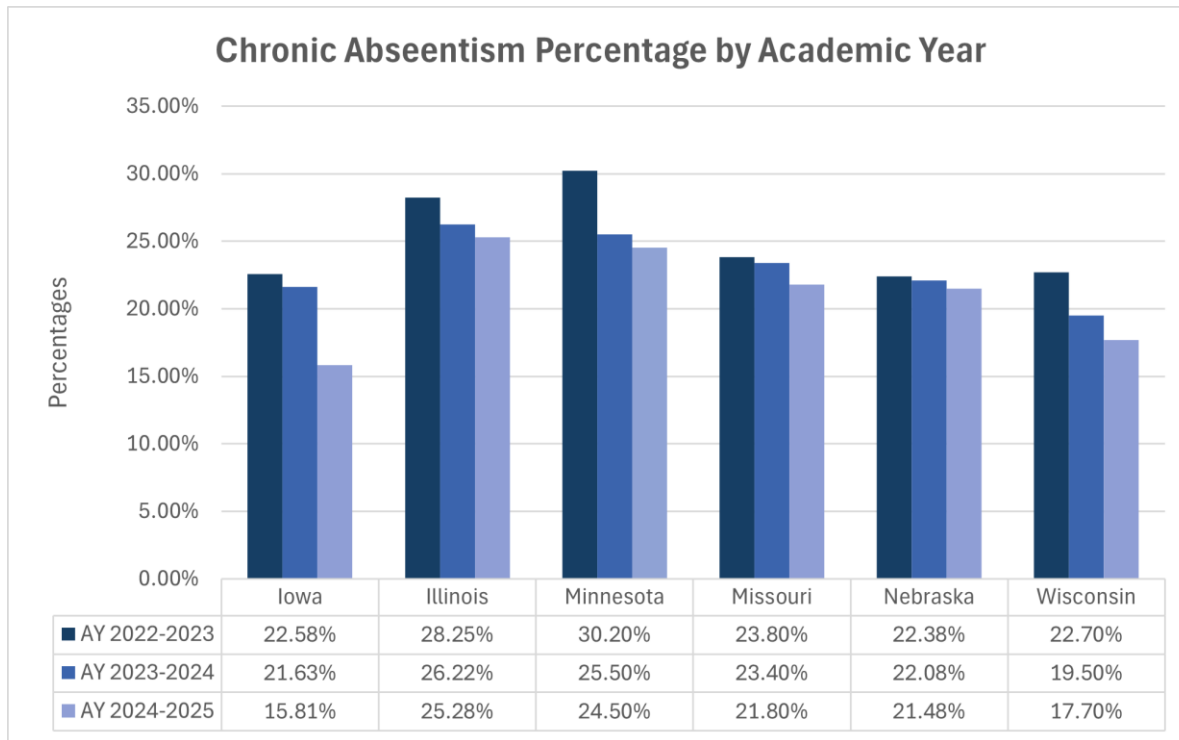
**Comparison to Other States — National Assessment of Educational Progress**



The figure above represents the fourth and eighth graders who took the National Assessment of Educational Progress (NAEP) in Iowa and surrounding states in 2024. The figure shows the percentage of students who scored below basic NAEP math and reading levels. Commonly referred to as “The Nation’s Report Card,” the NAEP is the only nationally administered test that serves as a common metric for all states, staying essentially the same for all states year after year. The NAEP is congressionally mandated to be given every two years to students in fourth and eighth grade. The U.S. Department of Education administers the assessment to certain schools, selecting them based on their proportion to the state’s student population. According to the DE, Iowa utilizes the scores to invest in evidence-based teaching approaches, such as the “science of reading.”

In comparison to surrounding states, Iowa is in the median for fourth and eighth graders scoring below basic NAEP math levels. However, Iowa had fewer students scoring below basic NAEP math levels than the nation did. Regarding reading levels, Iowa had fewer students scoring below basic NAEP reading levels than the median and from the national average. Iowa had 39.0% of tested fourth graders score below the basic NAEP reading levels, while the national percentage is 41.0%. Iowa had 28.0% of its tested eighth graders score below basic NAEP reading levels, while the national percentage is 34.0%.

**Comparison to Other States — Chronic Absenteeism**



The figure above shows Iowa’s percentage of chronic absenteeism over the course of three academic years, in comparison to surrounding states. Defined by 2024 Iowa Acts, chapter [1153](#) (Education Appropriations Act), a student is considered a chronic absentee when the student has missed 10.0% or more of the days or hours in the grading period established by the student’s school’s governing body (for example, the school board). Once a student has missed 20.0% or more of the days or hours in a grading period, the student becomes truant.

Chronic absences in Iowa schools over the past few years have steadily declined, with a 5.8% drop between the 2023-2024 and 2024-2025 academic years. Compared to surrounding states, Iowa has the lowest percentage of chronic absenteeism. Iowa’s and Wisconsin’s percentages show similarities, as do their definitions and policies.

**LSA Publications — Education**

The following documents related to the Education Appropriations Subcommittee have been published by the LSA:

- **Fiscal Topics:**

- [Board of Regents — State Funding](#)
- [Career and Technical Education](#)
- [Community College Property Tax Revenue](#)
- [Community College Revenue by Source](#)
- [Community Colleges — State Funding](#)
- [Educational Services for Deaf or Hard-of-Hearing and Blind or Visually Impaired Students](#)
- [Individualized Education Programs](#)
- [Industry-Recognized Credentials](#)
- [Iowa Board of Educational Examiners](#)
- [Iowa Skilled Worker and Job Creation Fund](#)
- [Secure an Advanced Vision for Education \(SAVE\)](#)
- [School Aid — Additional Levy Components — FY 2025](#)
- [School Aid — District Cost Per Pupil Differences Between School Districts — FY 2025](#)
- [School Aid — Income Surtaxes](#)
- [School Aid — Instructional Support Program — FY 2025](#)
- [School Aid — School District Reorganization Incentives — FY 2025](#)
- [School Aid — Transportation Equity Program — FY 2025](#)
- [Student Achievement and Teacher Quality Program](#)
- [Teacher Licensure and Alternative Pathways](#)

- **Fiscal Research Brief:**

- [Area Education Agencies \(AEAs\)](#)

- **Factbook Pages and Iowa Insights:**

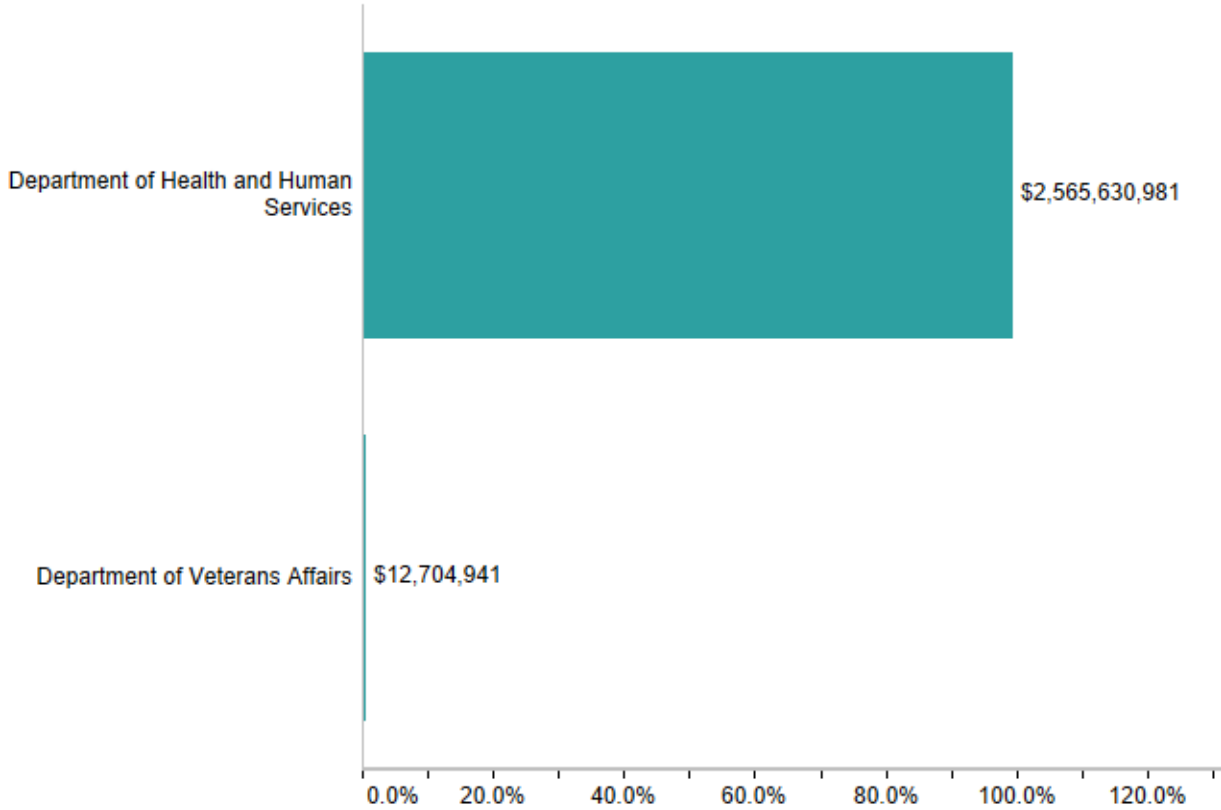
- [Average Debt at Graduation and Yearly Expenses by Community College District](#)
- [Certified Enrollment by School District and Percent Change in Enrollment — Fall 2024](#)
- [Community College Enrollment — Academic Year 2024-2025](#)
- [Community College Resident Tuition Statewide Average Growth — FY 2026](#)
- [Community College Success Rates](#)
- [Enrollment Served by AEAs](#)
- [Estimated Public School Expenditures and Revenues — 2024-2025](#)
- [Estimated Average Classroom Teacher Salary by State — 2024-2025](#)
- [General Aid Appropriations for Community Colleges — FY 2016-2026](#)
- [General Fund Levy Per Pupil by School District and AEA — FY 2025](#)
- [Independent Nonprofit Colleges and Universities Enrollment — Fall 2024](#)
- [Iowa Community College Student Enrollment — Fall 2025](#)
- [Iowa Regents Enrollment by Decade — 1870-2020](#)
- [Joint Enrollment of High School Students at Community Colleges — FY 2023](#)
- [NAEP State Performance Levels in Math — 2022](#)
- [NAEP State Performance Levels in Reading — 2022](#)
- [Public Full-Time Teacher and Licensed Staff Average Salary](#)
- [Public School Expenditures — FY 2022](#)
- [Public School and Special Education Enrollments — FY 2025](#)
- [Regents Resident Enrollment by County — Fall 2023](#)
- [Salary by School District for Teachers and Superintendents — FY 2025](#)
- [School District General Fund Levy Rates — FY 2025](#)
- [TIF Valuation as a Percentage of Total Valuation by School District — FY 2025](#)
- [Total Property Tax Relief Aid Rate Reduction by School District — FY 2025](#)
- [Total School District Tax Levy Rates — FY 2025](#)

**Reports Required to Be Filed with General Assembly**

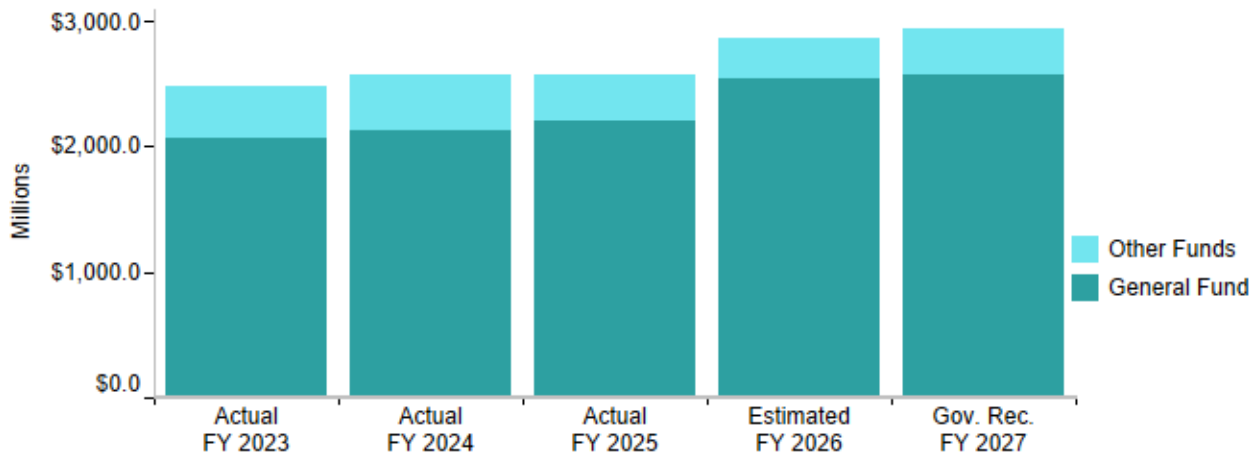
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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**FY 2027 General Fund Governor's Recommendations  
 Total: \$2,578,335,922**



**Funding History by Appropriations Subcommittee —  
 Health and Human Services**

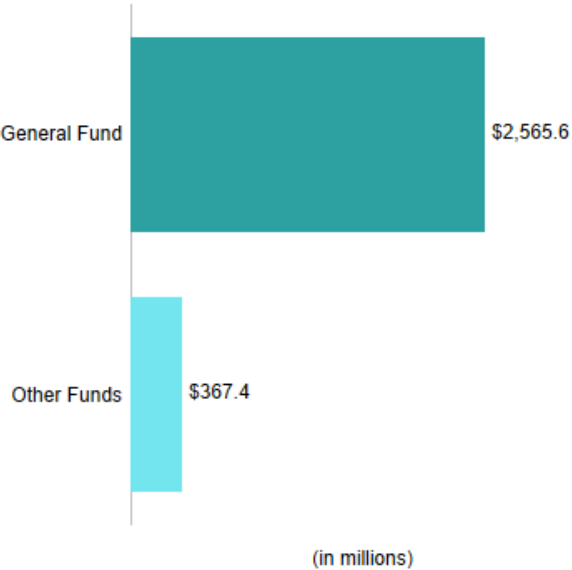


**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

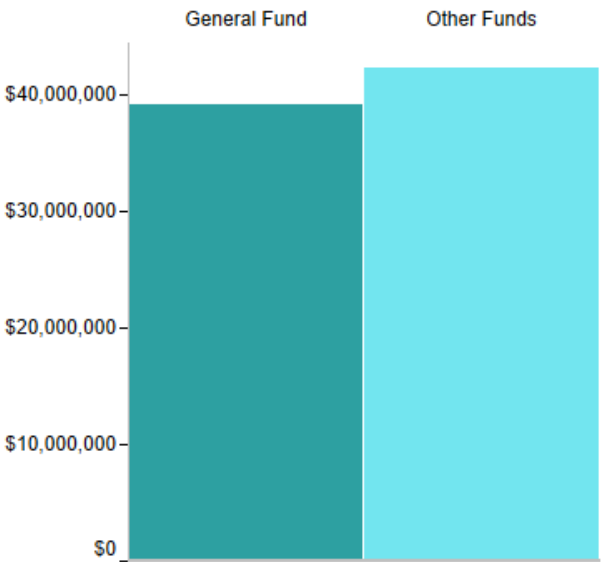
**Overview and Funding History**

**Agency Overview:** The [Department of Health and Human Services \(HHS\)](#) is responsible for administering cash assistance for needy families (Family Investment Program or FIP), food assistance, the Children’s Health Insurance Program (CHIP), and Medicaid, as well as providing services in the areas of family well-being and protection, behavioral health, public health, human rights, aging, mental health and disability, and child care. The HHS operates and maintains six State-run facilities, including two mental health institutes and two resource centers for individuals with intellectual disabilities. Operations at the Glenwood Resource Center ended on June 30, 2024, but the facility continues to be maintained by the HHS.

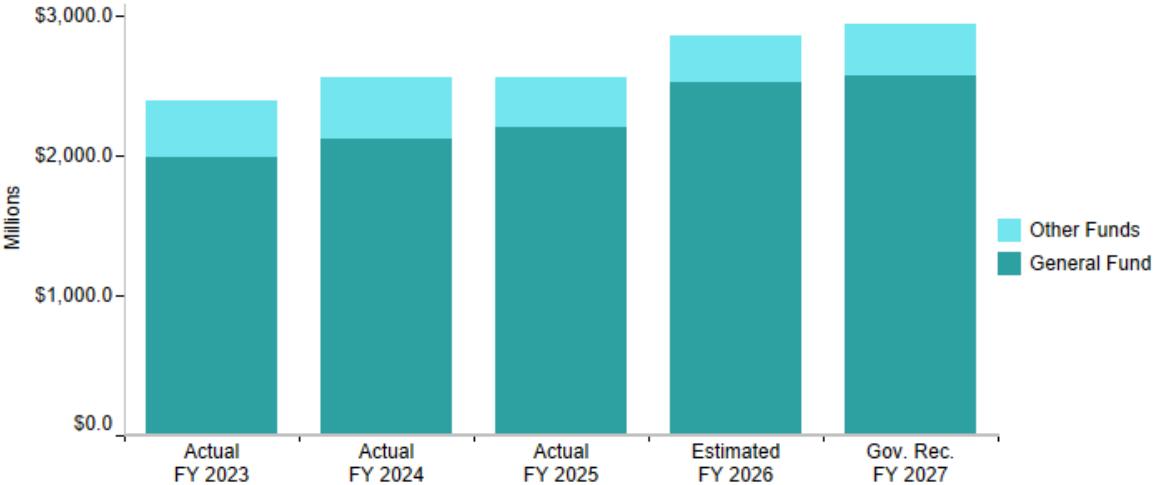
**FY 2027 Governor's Recommendations**  
Total: \$2,933,071,590



**Governor's Recommendations Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Health and Human Services, Department of</b>				
<b>Health and Human Services</b>				
Child Abuse Prevention – Standing	\$ 221,830	\$ 232,570	\$ 232,570	\$ 0
Congenital & Inherited Disorders Registry – Standing	221,830	223,521	223,521	0
Psychiatry Residency & Fellowship Program – Standing	100,000	0	0	0
Centers of Excellence – Standing	383,538	425,000	425,000	0
LIHEAP Weatherization Assistance Program – Standing	139,637	1	1	0
Commission of Inquiry – Standing	0	1,394	1,394	0
Nonresident Mental Illness Commitment – Standing	7,010	142,802	142,802	0
Aging and Disability Services	19,088,714	19,208,180	19,379,531	171,351
Behavioral Health	24,400,114	24,442,121	23,127,121	-1,315,000
Public Health	22,531,821	22,433,369	21,833,369	-600,000
Community Access and Eligibility	68,043,944	68,542,456	75,140,643	6,598,187
Child Support Services	15,434,282	15,644,114	15,644,114	0
Medical Assistance	1,650,866,536	1,974,435,722	2,011,764,210	37,328,488
Health Program Operations	39,597,231	39,672,433	39,672,433	0
Child Care Assistance	34,966,931	34,983,000	33,983,000	-1,000,000
Early Intervention and Supports	35,277,739	35,301,904	35,695,203	393,299
Child Protective Services	166,101,034	165,558,031	164,052,467	-1,505,564
State Specialty Care	100,006,128	102,343,507	100,225,768	-2,117,739
Accountability, Compliance, and Program Integrity	22,356,598	21,904,214	23,087,834	1,183,620
Behavioral Health Fund - Standing	0	1,000,000	1,000,000	0
<b>Total Health and Human Services, Department of</b>	<b>\$ 2,199,744,916</b>	<b>\$ 2,526,494,339</b>	<b>\$ 2,565,630,981</b>	<b>\$ 39,136,642</b>

**Governor’s FY 2026 Recommended Changes**

**Medical Assistance \$70,885,016**

An increase of \$70,885,016 to meet the expected Medicaid shortfall in FY 2026.

**Governor’s FY 2027 Recommended Changes**

**Aging and Disability Services \$171,351**

An increase of \$171,351 to move the administration of the Statewide Independent Living Councils (SILCs) and Centers for Independent Living (CILs) from Iowa Workforce Development to the HHS.

**Behavioral Health \$-1,315,000**

- A decrease of \$120,000 for the Iowa Students for Tobacco Education and Prevention (ISTEP) Summit.
- A decrease of \$15,000 and 1.00 full-time equivalent (FTE) position to eliminate a vacant information technology (IT) specialist position.
- A decrease of \$100,000 for the Center of Excellence for Behavioral Health.
- A decrease of \$500,000 to eliminate the National Jewish Health Quitline contract.
- A decrease of \$580,000 to eliminate marketing for gambling and tobacco programs to reflect changes in the public’s consumption of marketing and advertising materials.

**Public Health \$-600,000**

- A decrease of \$40,000 to eliminate a contract for the survey of children who experience adverse childhood experiences.
- A decrease of \$144,000 to eliminate a contract with the Iowa Epilepsy Foundation to provide education, services, and support for people living with epilepsy and their families.
- A decrease of \$191,000 to eliminate a contract for child vision screening.
- A decrease of \$225,000 to eliminate a contract with the Polk County Medical Society for specialty health care clinics.

**Community Access and Eligibility** **\$6,598,187**

- An increase of \$8,738,907 for the increase to the State share of Supplemental Nutrition Assistance Program (SNAP) administrative costs beginning in federal fiscal year (FFY) 2027 due to requirements of the federal One Big Beautiful Bill Act (OBBBA).
- An increase of \$859,280 and 23.00 FTE positions, funded by the General Fund increase and a federal support increase of \$1,288,920, for Medicaid eligibility services related to requirements of the federal OBBBA.
- A decrease of 9.50 FTE positions due to the reorganization of refugee services.
- A decrease of \$3,000,000 to move FIP expenditures to the Temporary Assistance for Needy Families (TANF) block grant to address excess maintenance of effort (MOE) spending.

**Medical Assistance** **\$37,328,488**

- An increase of \$45,100,077 to meet the expected Medicaid shortfall in FY 2027.
- A decrease of \$7,771,589 due to a transfer from the Behavioral Health Fund.

**Child Care Assistance** **\$-1,000,000**

A decrease of \$1,000,000 for the Child Care Assistance (CCA) pilot program for the establishment of an income limit for program participation.

**Early Intervention and Supports** **\$393,299**

- An increase of \$693,299 for the More Options for Maternal Support (MOMS) Program to meet increased expected expenditure needs for FY 2027.
- A decrease of \$300,000 to eliminate funding for a contracted Child Abuse Prevention administrator that the HHS has deemed duplicative.

**Child Protective Services** **\$-1,505,564**

- An increase of \$3,245,594 for a Qualified Residential Treatment Program (QRTP) rate increase.
- An increase of \$1,590,842 for shelter rate increases.
- A decrease of \$110,000 to end auto-dissemination of printed child protective services (CPS) reports.
- A decrease of \$243,000 to charge Juvenile Court Services (JCS) for certain activities conducted by the Child Protective Services team.
- A decrease of \$1,004,000 for personnel salary costs due to the establishment of a central consultation model that is expected to decrease overtime hours for social workers.
- A decrease of \$1,400,000 to end contracts for the Treatment Outcome Package (TOPs) protocol in order to utilize an existing lower-cost tool.
- A decrease of \$1,700,000 to end the CPS Decategorization Program.
- A decrease of \$1,885,000 to move Child Protection Centers funding to the TANF block grant to address excess MOE spending.

**State Specialty Care** **\$-2,117,739**

- A decrease of \$56,600 and 1.00 FTE position to eliminate a vacant advanced typist position at the Independence Mental Health Institute (MHI).
- A decrease of \$74,357 and 1.00 FTE position to eliminate a vacant behavioral health assistant position at the Eldora State Training School (STS).
- A decrease of \$349,315 and 5.00 FTE positions to eliminate five vacant licensed practical nurse (LPN) positions at the Woodward Resource Center.
- A decrease of \$410,100 and 1.00 FTE position to eliminate a vacant physician position at the Independence MHI.
- A decrease of \$1,227,367 and 17.00 FTE positions to consolidate the homes in use at the Woodward Resource Center from 10 to 9 when the census at the facility approaches 100 individuals.

**Accountability, Compliance, and Program Integrity** **\$1,183,620**

- An increase of \$1,383,620 for the increase to the State share of SNAP administrative costs beginning in FFY 2027 due to requirements of the federal OBBBA.
- A decrease of \$200,000 to move the Iowa Achieving a Better Life Experience (ABLE) Savings Plan Trust allocation from the HHS Accounting, Compliance, and Program Integrity appropriation line item to a new appropriation for the Treasurer of State, who administers the trust.

**Other Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Health and Human Services, Department of</b>				
<b>Health and Human Services</b>				
Health Program Operations – PSA	\$ 234,193	\$ 234,193	\$ 234,193	\$ 0
Medical Assistance – QATF	111,216,205	111,216,205	111,216,205	0
Medical Assistance – HHCAT	33,920,554	33,920,554	33,920,554	0
Behavioral Analysis Treatment – ASF	750,000	0	0	0
Central Data Repository – RIF	645,179	0	0	0
988 Suicide and Crisis Line – RIF	3,000,000	0	0	0
Behavioral Health System Implementation – RIF	1,000,000	0	0	0
Behavioral Health Continuity of Care - RIF	380,047	0	0	0
HHS Opioid Abatement - OSF	0	28,611,794	7,433,269	-21,178,525
Opioid Initiatives - OSF	29,000,000	0	0	0
Medical Assistance - MFF	744,869	150,000	150,000	0
Medical Assistance - HCTF	176,470,000	150,997,000	214,486,388	63,489,388
<b>Total Health and Human Services, Department of</b>	<b>\$ 357,361,047</b>	<b>\$ 325,129,746</b>	<b>\$ 367,440,609</b>	<b>\$ 42,310,863</b>
<b>Total Health and Human Services</b>	<b>\$ 357,361,047</b>	<b>\$ 325,129,746</b>	<b>\$ 367,440,609</b>	<b>\$ 42,310,863</b>

**Governor’s FY 2027 Recommended Changes**

**HHS Opioid Abatement — Opioid Settlement Fund** **\$-21,178,525**

A decrease of \$21,178,525 due to fewer receipts being available in the Fund for appropriation. The Fund receives revenue from settlement payments that vary by year.

**Medical Assistance — Health Care Trust Fund** **\$63,489,388**

An increase of \$63,489,388 due to recommended excise tax adjustments. The Fund currently receives all revenues from taxes on the sale of cigarettes and tobacco products, which are appropriated to the HHS for Medical Assistance.

**Discussion Items**

**Medical Assistance** — For detailed information on Medical Assistance and the December Medicaid, CHIP, and State Supplementary Assistance (SSA) forecasts, see the **Medical Assistance** section of this document.

**HCBS Waiver Redesign** — The HHS plans to redesign the Home and Community-Based Services (HCBS) Waivers within the Medicaid program. The redesign includes consolidating six existing waivers into two new waivers. The new system will have three total waivers, including a Children and Youth waiver, an Adults With Disabilities waiver, and the existing Elderly waiver. After the HHS receives approval from the Centers for Medicare and Medicaid Services (CMS), the redesign is set to phase in beginning in October 2026. For more information visit the Iowa HHS [Hope and Opportunities in Many Environments \(HOME\) webpage](#).

**OBBBA Medicaid**— The OBBBA made the following changes to Medicaid:

- Requiring six-month eligibility renewals for the Medicaid expansion population.
- Requiring work requirements for the Medicaid expansion population.
- Reducing provider tax limits.
- Reducing State-directed payment limits.

**OBBBA SNAP**— The OBBBA made the following changes to SNAP:

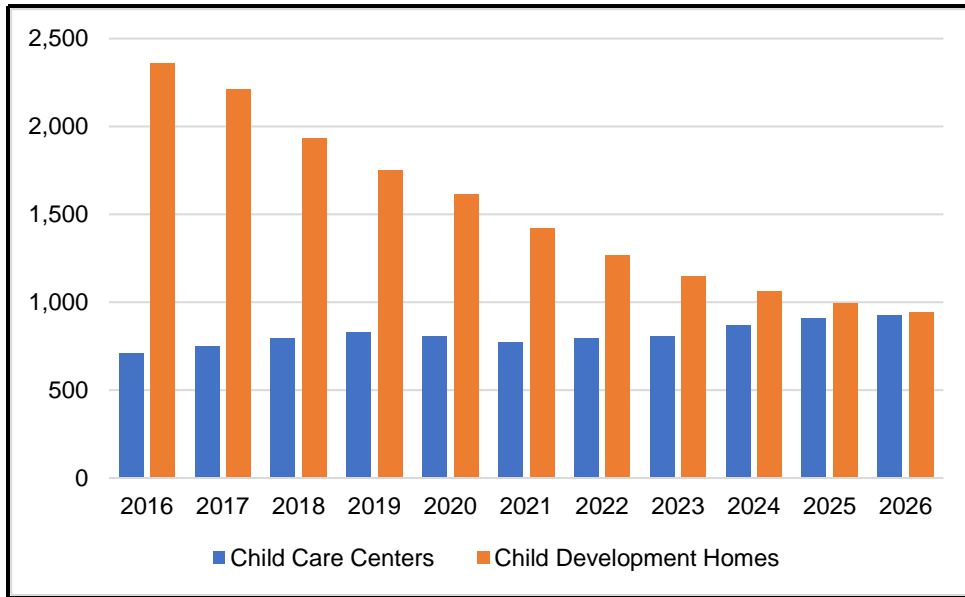
- Increased the State share of administrative costs from 50.00% to 75.00% beginning in FFY 2027.
- Established a state match for SNAP benefit costs beginning in FFY 2028 based on a state’s SNAP payment error rate.
- Modified the Able-Bodied Adults Without Dependents (ABAWD) work requirements to increase the maximum age to 64, narrow the work requirement exemption for caregivers and parents by changing the definition of “dependent child” from under 18 years of age to under 14 years of age, and exempt individuals who are eligible for the Indian Health Services from ABAWD work requirements.
- Modified the usage of Low-Income Home Energy Assistance Program (LIHEAP) payments of \$20 or more for automatic qualification for the standard utility allowance in determining SNAP benefits to apply only to households with elderly or disabled members.
- Prohibited the use of household internet costs from being used in computing the excess shelter expense deduction for SNAP benefits.
- Limited SNAP eligibility based on certain citizenship requirements.

**Rural Health Transformation Program**— The OBBBA established the Rural Health Transformation Program, which sets up a fund to provide grants to states to invest in rural health care. The Program provides a total of \$10,000,000,000 in funding per year for five years to approved states. Fifty percent of the funds are to be distributed equally among the states, and the other 50.00% will be allocated by CMS based on need and applications. The HHS submitted its first [application](#) to CMS on November 5, 2025. On December 29, 2025, the Governor published a [press release](#) announcing that Iowa was awarded \$209,000,000 for the first year of implementation. For more information, visit the Iowa HHS [Healthy Hometowns webpage](#).

**Child Care Assistance**— On November 15, 2025, the HHS, Department of Management (DOM), and Legislative Services Agency (LSA) met to discuss the CCA Program’s estimated FY 2026 and FY 2027 revenues, expenditures, and caseloads. The forecasting group estimated that CCA will have an ending surplus of \$107,412,453 in FY 2026 and an ending surplus of \$91,734,387 in FY 2027. The CCA Forecasting Group [Fiscal Update Article](#) provides more detailed information on these projections. *The Governor is recommending a decrease of \$1,000,000 for the CCA pilot program that provides free child care to child care workers. The HHS started the pilot program on July 5, 2023, to allow child care providers to apply for CCA for their own children.*

**Child Care Providers and Workers**— In October 2025, the HHS reported that there were 1,886 total child care providers that received CCA payments in the State, including 964 child care centers and 823 child development homes. The total number of child care providers that receive CCA payments in the State has continued to decline year to year for the past 10 years.

**Average Number of Child Care Providers That Receive CCA Payments Per Month by Fiscal Year**



**Adoption Subsidy** — On November 25, 2025, the HHS, DOM, and LSA met to discuss the Adoption Subsidy Program’s estimated FY 2026 and FY 2027 revenues, expenditures, and caseloads. The forecasting group estimated that the Program will have an ending surplus of \$12,251,960 in FY 2026 and an ending surplus of \$12,346,973 in FY 2027. The Adoption Subsidy Forecasting Group [Fiscal Update Article](#) provides more detailed information on these projections.

**Opioid Settlement Fund** — During the 2022 Legislative Session, the General Assembly established the Opioid Settlement Fund. The Fund consists of moneys paid to the State as the result of multiple national settlements concerning the role played by opioid manufacturers, distributors, and pharmacies in the opioid crisis. At the close of FY 2025, there was \$29,623,982 in the Opioid Settlement Fund. Additional information can be found in the Opioid Settlement Fund [Fiscal Topic](#).

**Temporary Assistance for Needy Families (TANF)** — Temporary Assistance for Needy Families is a federal block grant program that provides moneys to states for the purpose of supporting families in need. States are permitted to carry forward TANF moneys from a prior year to be used for any allowable TANF benefit, service, or activity. The HHS receives a TANF payment of \$130,558,068 annually to fund the various TANF programs and services in the State. Expenditures in FY 2025 totaled \$114,015,928. The balance in the TANF Fund at the close of FY 2025 was \$133,988,495.

**Transfer of FY 2025 HHS Appropriations** — 2024 Iowa Acts, chapter [1157](#) (FY 2025 Health and Human Services Appropriations Act), permitted the HHS to transfer funds appropriated in the Act to support continuing alignment efforts, to maximize federal support in accordance with the HHS’ federal costs allocation plan, and for resources necessary to implement and administer the services for which funds are provided, and required the HHS to report any transfers made to the General Assembly. On October 9, 2025, the HHS [reported](#) that \$2,105,844,054 had been transferred between various appropriations. Details regarding the transfers and the net impact to the appropriations can be found in the [Fiscal Update Article](#) published by the LSA.

**Behavioral Health Certificate of Need** — *The Governor is recommending that the certificate of need requirement be removed for outpatient behavioral health and other facilities.*

**State-Based Health Insurance Exchange** — *The Governor is recommending that Iowa seek a waiver from CMS to establish a State-based health insurance exchange.*

**Healthy SNAP and Healthy Summer EBT** — *The Governor is recommending that HHS be required to seek a waiver from the United States Department of Agriculture (USDA) to approve Healthy SNAP and Healthy Summer EBT purchases.*

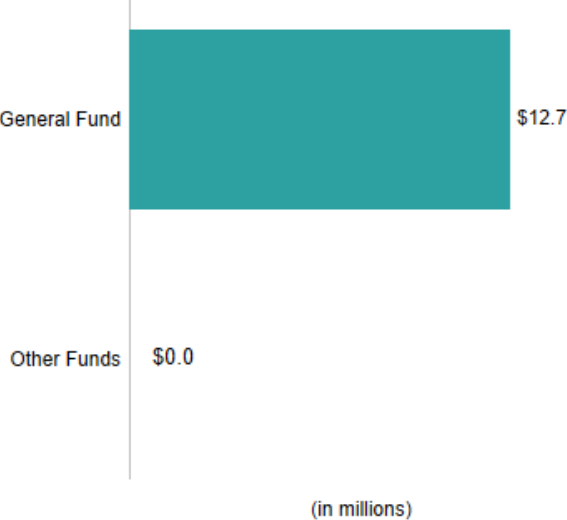
**Interim Committee** — The Subacute Mental Health Care Services Interim Study Committee established in 2025 Iowa Acts, chapter [159](#) (FY 2026 Standing Appropriations Act), met on January 6, 2026. The Committee is required to review topics related to subacute mental health care services and report findings and recommendations to the General Assembly by January 12, 2026.

**DEPARTMENT OF VETERANS AFFAIRS**

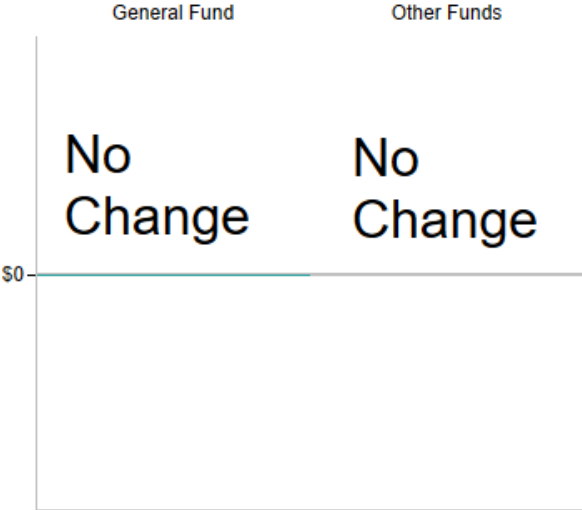
**Overview and Funding History**

**Agency Overview:** The [Department of Veterans Affairs](#) includes the Department and the [Iowa Veterans Home](#). The Department provides services to veterans regarding federal pension applications and identifies services to reimburse from the Veterans Trust Fund. The Department also established and operates the Veterans Cemetery and provides assistance for the County Veterans Grant Program and the Injured Veterans Grant Program. The Iowa Veterans Home is located in Marshalltown and provides services to veterans, including domiciliary, residential, and pharmaceutical services.

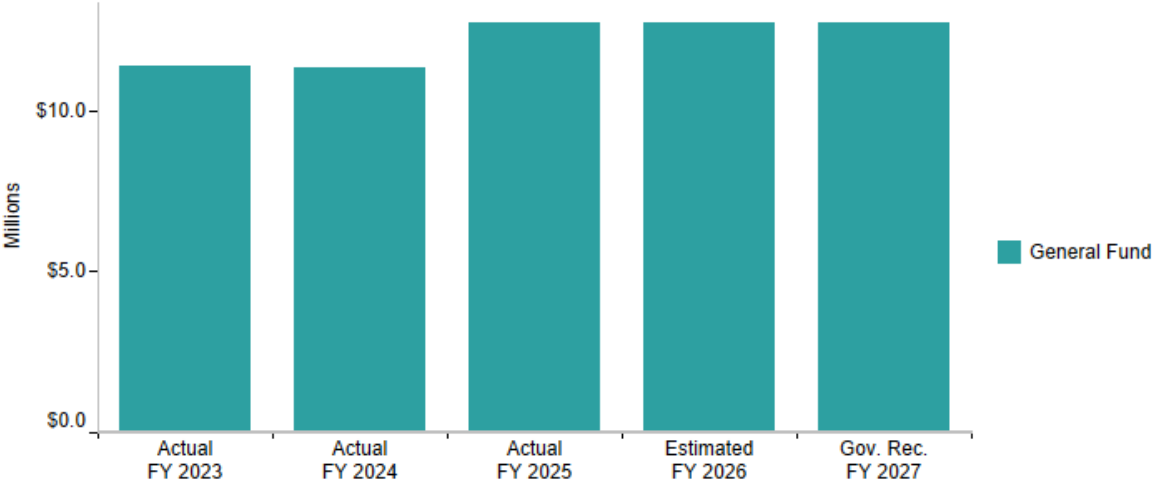
**FY 2027 Governor's Recommendations  
Total: \$12,704,941**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Veterans Affairs, Department of</u></b>				
<b>Veterans Affairs, Dept. of</b>				
General Administration	\$ 1,369,205	\$ 1,369,205	\$ 1,369,205	\$ 0
Home Ownership Assistance Program	2,200,000	2,200,000	2,200,000	0
Veterans County Grants – Standing	990,000	990,000	990,000	0
<b>Veterans Affairs, Dept. of</b>	<b>\$ 4,559,205</b>	<b>\$ 4,559,205</b>	<b>\$ 4,559,205</b>	<b>\$ 0</b>
<b>Veterans Affairs, Dept. of</b>				
Iowa Veterans Home	\$ 8,145,736	\$ 8,145,736	\$ 8,145,736	\$ 0
<b>Total Veterans Affairs, Department of</b>	<b>\$ 12,704,941</b>	<b>\$ 12,704,941</b>	<b>\$ 12,704,941</b>	<b>\$ 0</b>

**Discussion Items**

**Iowa Veterans Trust Fund** — The Iowa Veterans Trust Fund aids veterans and their families who have less than \$20,000 in liquid assets and have a household income below 300.00% of the Federal Poverty Level (FPL). The Iowa General Assembly has enumerated [11 areas of eligible expenditures](#) for Iowa veterans, and eligibility is judged on a program-by-program basis.

Since 2008, a portion of the Iowa Lottery proceeds has been dedicated to the Fund, and under current law, the amount of that transfer has been set at \$2,500,000 annually. As of December 31, 2025, the Fund had a total balance of \$49,052,186. Total expenditures from the Fund in FY 2025 totaled \$905,974.

2024 Iowa Acts, chapter [1128](#) (Veteran Service Officer Training Appropriations Act), established a new standing appropriation of \$300,000 from the Veterans Trust Fund to the County Commission of Veteran Affairs Training Program operated by the Department of Veterans Affairs to pay for additional training with national service organizations on a reimbursable basis of up to \$3,000 per county.

**County Grant Program** — *The County Grant Program allocates \$10,000 annually to each county to provide services to veterans and support veterans service officers (VSOs). The Governor is recommending that the County Grant Program be distributed based on a county’s Veterans Affairs compensation per capita outcomes. The Governor is recommending that the top third of counties in compensation per capita receive \$15,000 annually, the middle third of counties receive a guaranteed \$5,000 with a bonus award of \$5,000 if the county’s compensation per capita is increased by 5.00%, and the bottom third of counties receive a guaranteed \$2,000 with a bonus award of up to \$3,000 if compensation per capita is increased by 5.00%.*

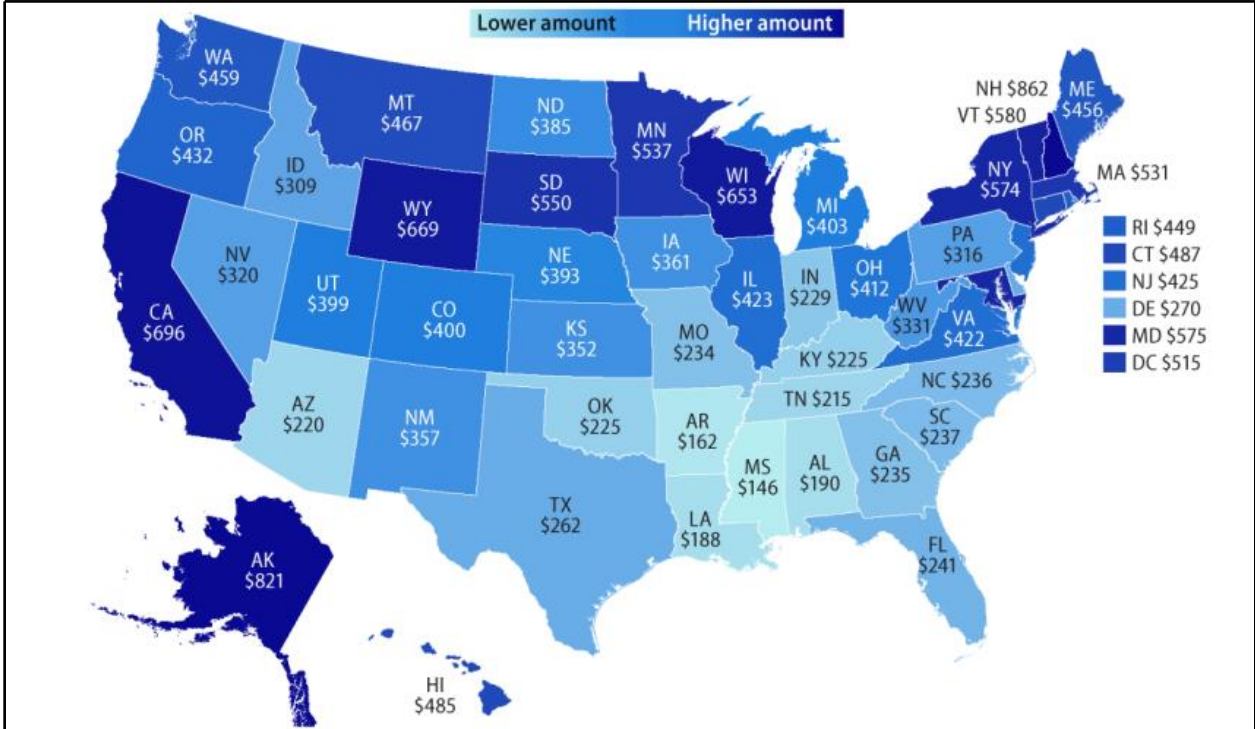
**Iowa Department of Veterans Affairs Training** — *The Governor is recommending that the DVA provide a dedicated team to provide the county VSOs with on-site technical assistance and support and to improve access to benefits for veterans in their counties.*

**Benefits Claims System** — *The Governor is recommending that all counties be required to use a single statewide claim system for veterans’ benefit claims.*

**Comparisons to Other States — Monthly Maximum TANF Benefit**

The map below represents the monthly maximum federal TANF benefit for a single parent with one child. Benefits are set by the states, and in Iowa, the maximum benefit for a family of two is set at \$361 per month. Compared to surrounding states, Iowa has the third-lowest maximum monthly benefit, with Kansas at \$352 per month and Missouri at \$234 per month. Wisconsin has the highest benefit in the Midwest at \$653 per month for a family of two.

**TANF Cash Assistance Maximum Monthly Benefit Amounts — Single-Parent Family with One Child**



Source: Congressional Research Service, [The Temporary Assistance for Needy Families \(TANF\) Block Grant: Responses to Frequently Asked Questions](#), November 5, 2024.

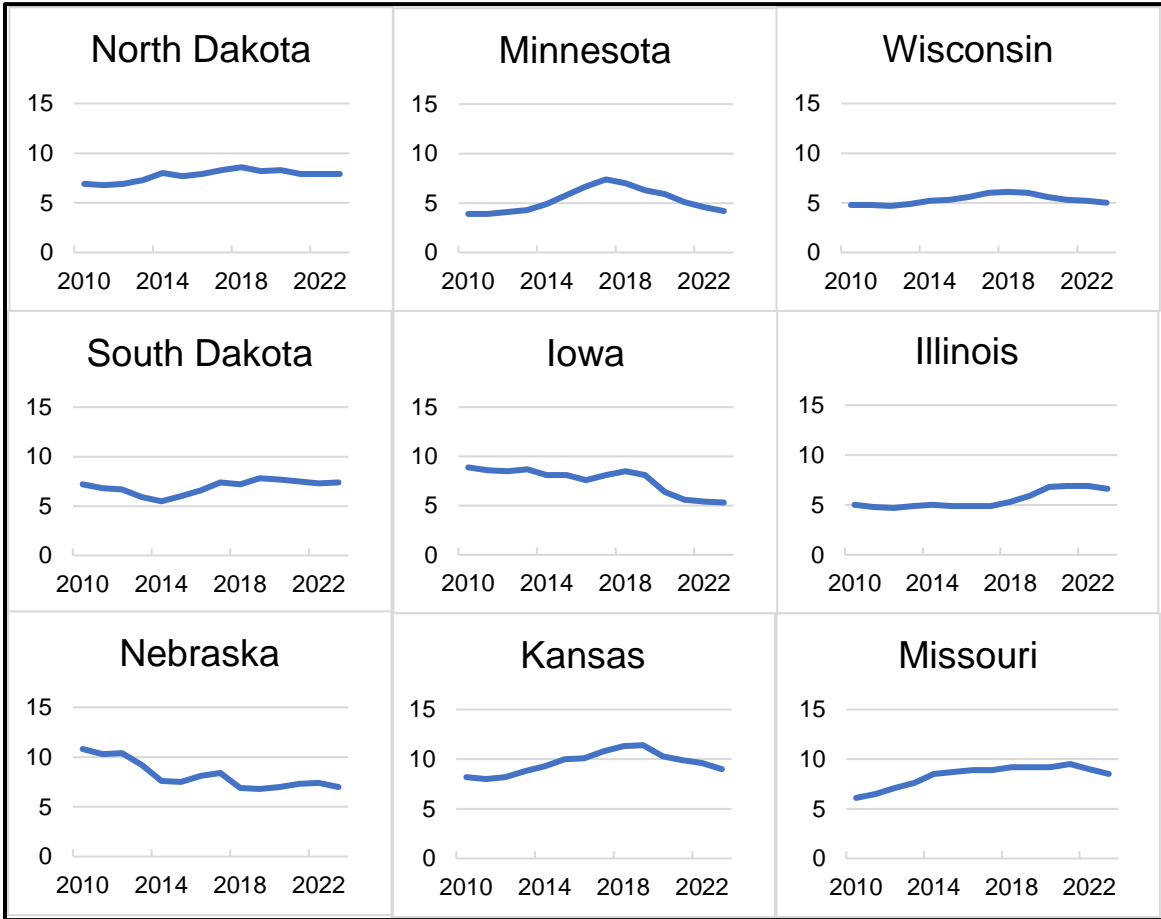
**Comparison to Other States — Children in Foster Care**

The Annie E. Casey Foundation [Kids Count Data Center](#) uses data from the Adoption and Foster Care Analysis and Reporting System to track the rate of children in foster care per 1,000 children aged 17 and under. Children are categorized as being in foster care if they entered foster care prior to the end of the current fiscal year and have not been discharged from their latest period of time in foster care by the end of the current fiscal year. Census numbers indicate population estimates of children aged 17 and under in each state as of July of the respective year.

The rate of children in foster care in Iowa and contiguous states for 2023 was 6.8 per 1,000. Iowa’s rate was lower than the regional average rate of 5.3 per 1,000, while the state reporting the highest rate in the region was Kansas at 9.0 per 1,000. Minnesota had the lowest rate in the region, with 4.2 children per 1,000 in foster care.

The national rate for 2023 was 4.6 per 1,000, which was a decrease of 0.2 compared to 2022 and was the sixth consecutive decrease compared to previous years. The highest rate in the nation remained West Virginia at 19.4 per 1,000 for the sixth consecutive year. New Jersey had the lowest rate at 1.4 per 1,000.

Children in Foster Care Per 1,000 — 2010 to 2023



**LSA Publications — Health and Human Services**

The following documents related to the Health and Human Services Appropriations Subcommittee have been published by the LSA:

**Fiscal Topics:**

- [Opioid Settlement Fund](#)
- [Iowa Office of the State Medical Examiner](#)
- [Iowa’s Mental Health and Disability Services \(MHDS\) Commission](#)
- [Supplemental Nutrition Assistance Program \(SNAP\)](#)
- [Community Action Agencies](#)
- [Iowa Veterans Home](#)
- [Veterans Trust Fund](#)
- [Medicaid HCBS Waivers](#)
- [Medicaid Nursing Care](#)
- [Temporary Assistance for Needy Families \(TANF\)](#)
- [Enhanced FMAP Rates](#)
- [Managed Care Organizations](#)
- [Medicaid Enrollment](#)

**Fiscal Research Briefs:**

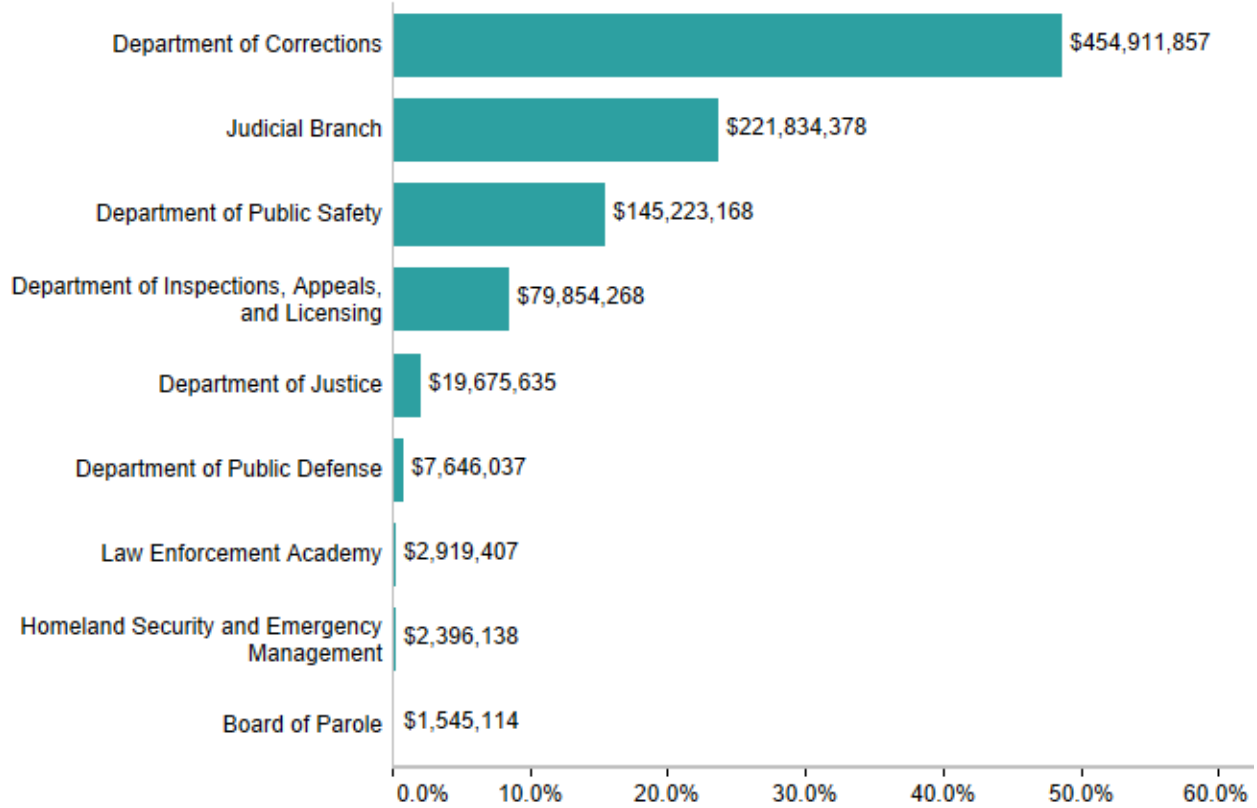
- [Iowa Office of the State Medical Examiner](#)
- [State-Operated Specialty Care Facilities](#)
- [Overview of Iowa Veterans Programs — 2024 Update](#)

**Reports Required to Be Filed with the General Assembly**

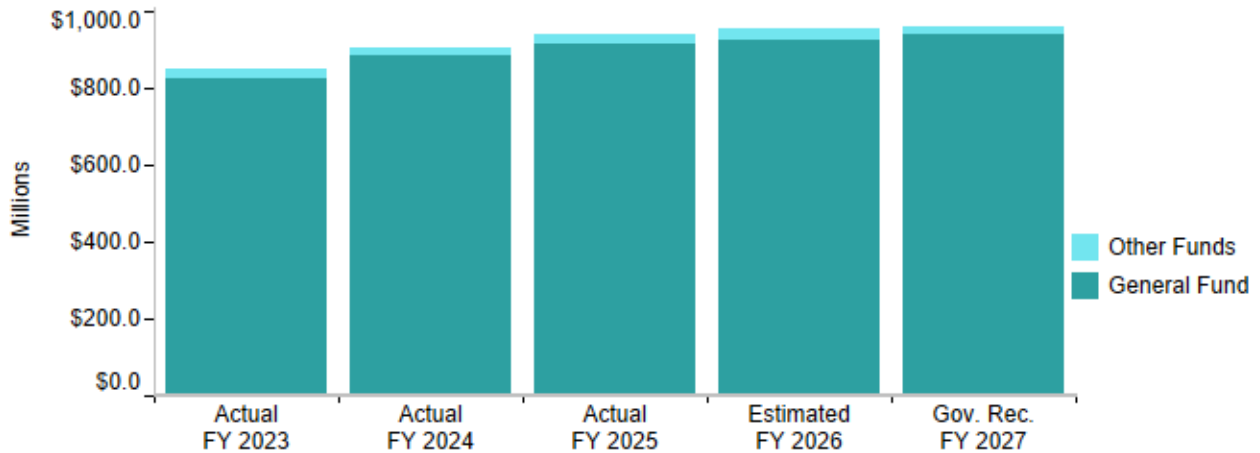
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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Louie Hoehle (515.281.6561) [louie.hoehle@legis.iowa.gov](mailto:louie.hoehle@legis.iowa.gov)

**FY 2027 General Fund Governor's Recommendations  
 Total: \$936,006,002**



**Funding History by Appropriations Subcommittee —  
 Justice System**

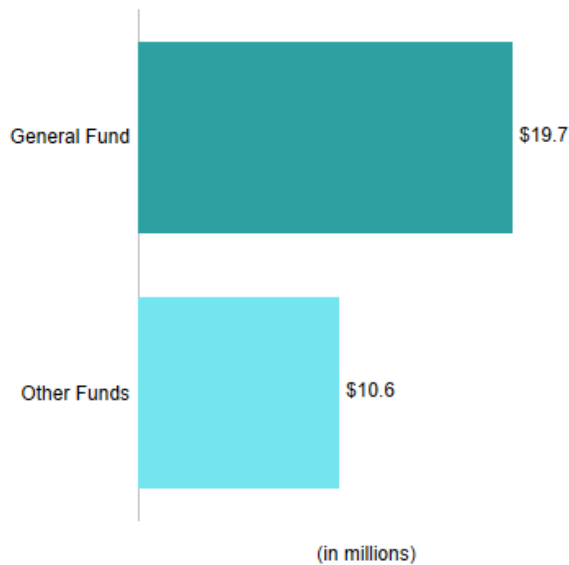


**DEPARTMENT OF JUSTICE**

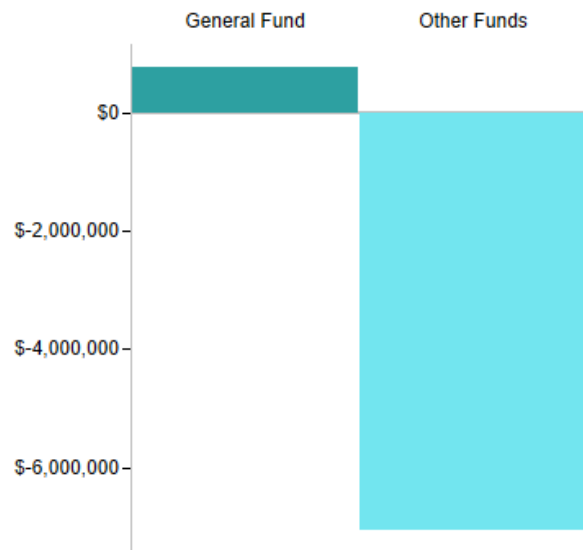
**Overview and Funding History**

**Agency Overview:** The Attorney General (AG) is the head of the Department of Justice and is elected every four years. The Office of the Attorney General is organized into several divisions and sections. These include the following: Administrative Services Division, Consumer Advocate (Utilities), Consumer Protection Division, Criminal Appeals Section, Environmental Law Division, Farm Division, Licensing and Administrative Law Division, Prosecuting Attorneys Training Coordinator, Regents and Human Services Division, Revenue and Tobacco Enforcement Division, Special Litigation Division, Statewide Prosecutions Section, Transportation Division, and Victim Assistance Section. The Department represents the State in all litigation; issues formal and informal opinions and advice to State agencies; prosecutes criminal offenders at the request of county attorneys and handles all criminal appeals; and administers Farm Mediation Services, Victim Assistance Grants, and Legal Services Poverty Grants.

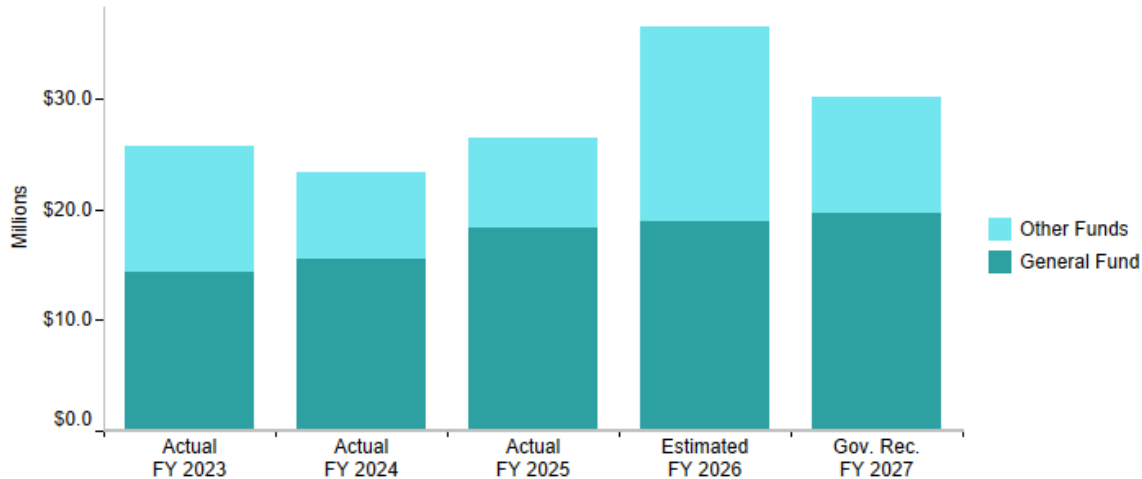
**FY 2027 Governor's Recommendations  
Total: \$30,237,438**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Attorney General</b>				
<b>Justice, Dept. of</b>				
General Office AG	\$ 10,539,176	\$ 10,913,246	\$ 11,672,266	\$ 759,020
Victim Assistance Grants	5,016,708	5,166,708	5,166,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
AG Cybersecurity and Technology	202,060	202,060	202,060	0
<b>Total Attorney General</b>	<b>\$ 18,392,545</b>	<b>\$ 18,916,615</b>	<b>\$ 19,675,635</b>	<b>\$ 759,020</b>

**Governor’s FY 2027 Recommended Changes**

**General Office AG \$759,020**

An increase of \$759,020 compared to estimated FY 2026 for 2.00 full-time equivalent (FTE) Assistant Attorney General 2 positions and 2.00 FTE Assistant Attorney General 3 positions in the Litigation Division.

**Other Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Attorney General</b>				
<b>Consumer Advocate</b>				
Consumer Advocate - CMRF	\$ 3,763,937	\$ 3,784,047	\$ 3,784,047	\$ 0
<b>Justice, Dept. of</b>				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	2,000,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce (Standing) - CEF	1,875,000	1,875,000	1,875,000	0
Older Iowans Consumer Fraud (Standing) - CEF	125,000	125,000	125,000	0
AG Opioid Abatement - OSF	0	9,537,265	2,477,756	-7,059,509
<b>Justice, Dept. of</b>	<b>\$ 4,300,000</b>	<b>\$ 13,837,265</b>	<b>\$ 6,777,756</b>	<b>\$ -7,059,509</b>
<b>Total Attorney General</b>	<b>\$ 8,063,937</b>	<b>\$ 17,621,312</b>	<b>\$ 10,561,803</b>	<b>\$ -7,059,509</b>

**Governor’s FY 2027 Other Fund Recommended Changes**

**AG Opioid Abatement — OSF \$-7,059,509**

The Governor is recommending an appropriation of \$2,477,756 from the Opioid Settlement Fund (OSF) to the Attorney General's Office. This is a decrease of \$7,059,509 compared to FY 2026 due to current law providing that annual appropriations be based on annual receipts. Revenue to the OSF comes from settlement payments that vary by year.

**Discussion Items**

**Opioid Settlement Fund (OSF)** — During the 2022 Legislative Session, the General Assembly established the OSF. The Fund consists of moneys paid to the State as the result of multiple national settlements concerning the role played by opioid manufacturers, distributors, and pharmacies in the opioid crisis. The FY 2025 year ending balance in the OSF was \$29,632,982. Additional information can be found in the OSF [Fiscal Topic](#).

**Crime Victim Assistance Grants** — The Department administers a grant program that funds local domestic abuse, sexual abuse, and shelter-based programs. Victim Services receives grants from four federal funding sources, including the federal Victims of Crime Act (VOCA), the Family Violence

Prevention and Services Act, the Violence Against Women Act (VAWA), and the VAWA Sexual Assault Services Formula Program. The total grant award from the four federal funding sources for FY 2026 is \$16,660,169.

**DEPARTMENT OF CORRECTIONS**

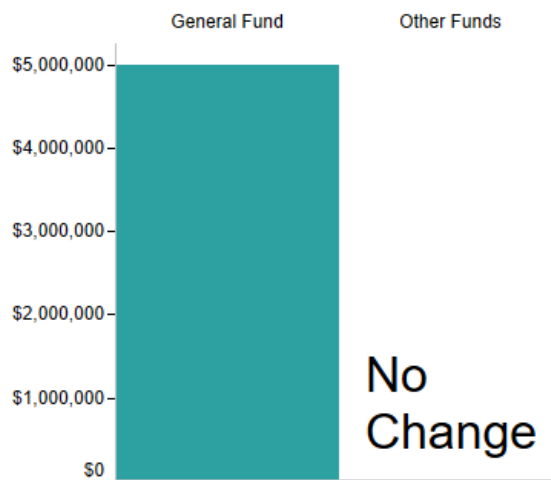
**Overview and Funding History**

**Agency Overview:** The mission of the [Department of Corrections \(DOC\)](#) is to create opportunities for safer communities by managing a coordinated system of evidence-based, research-informed services and interventions within a continuum of custody and community supervision levels. The DOC operates nine prisons to incarcerate legally committed adult offenders; with the enactment of 2023 Iowa Acts, chapter 19 (State Government Alignment Act), the DOC now has oversight of eight Community-Based Corrections (CBC) district departments that provide supervision for offenders on parole, probation, and work release, as well as Operating While Intoxicated (OWI) offenses. The DOC provides opportunities for offenders to make improvements through various educational, skill development, and counseling programs; trains professional staff; operates Iowa Prison Industries; and provides oversight of local jails.

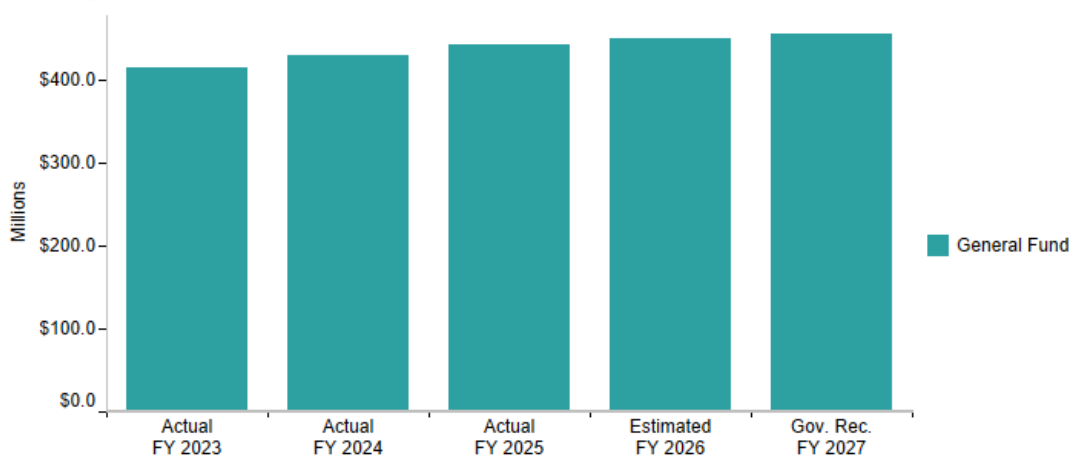
**FY 2027 Governor's Recommendations**  
Total: \$454,911,857



**Governor's Recommendations Compared to Estimated FY 2026**



**Funding History**



## General Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Corrections, Department of</b>				
<b>Central Office</b>				
County Confinement	\$ 1,345,319	\$ 1,345,319	\$ 1,345,319	\$ 0
Federal Prisoners/Contractual	234,411	234,411	234,411	0
Corrections Administration	7,662,297	8,165,695	9,650,695	1,485,000
Corrections Education	2,608,109	3,108,109	3,108,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0
DOC - Department-Wide Duties	8,654,633	5,905,778	5,500,000	-405,778
State Cases Court Costs	197	10,000	10,000	0
<b>Central Office</b>	<b>\$ 22,533,031</b>	<b>\$ 20,797,377</b>	<b>\$ 21,876,599</b>	<b>\$ 1,079,222</b>
<b>Fort Madison</b>				
Ft. Madison Institution	\$ 45,522,762	\$ 46,561,722	\$ 46,724,722	\$ 163,000
<b>Anamosa</b>				
Anamosa Institution	\$ 38,887,065	\$ 39,358,974	\$ 40,255,974	\$ 897,000
<b>Oakdale</b>				
Oakdale Institution	\$ 57,703,792	\$ 58,954,020	\$ 59,344,020	\$ 390,000
DOC Institutional Pharmaceuticals	9,925,417	10,175,417	10,175,417	0
<b>Oakdale</b>	<b>\$ 67,629,209</b>	<b>\$ 69,129,437</b>	<b>\$ 69,519,437</b>	<b>\$ 390,000</b>
<b>Newton</b>				
Newton Institution	\$ 31,522,181	\$ 32,279,092	\$ 32,509,092	\$ 230,000
<b>Mount Pleasant</b>				
Mount Pleasant Institution	\$ 29,729,489	\$ 30,356,297	\$ 30,619,297	\$ 263,000
<b>Rockwell City</b>				
Rockwell City Institution	\$ 11,364,524	\$ 11,721,579	\$ 11,916,579	\$ 195,000
<b>Clarinda</b>				
Clarinda Institution	\$ 28,625,610	\$ 29,252,380	\$ 29,678,380	\$ 426,000
<b>Mitchellville</b>				
Mitchellville Institution	\$ 25,512,183	\$ 26,082,539	\$ 26,350,539	\$ 268,000
<b>Fort Dodge</b>				
FortDodge Institution	\$ 33,279,423	\$ 34,085,251	\$ 34,467,251	\$ 382,000
<b>CBC District 1</b>				
CBC District I	\$ 16,826,981	\$ 17,301,981	\$ 17,395,981	\$ 94,000
<b>CBC District 2</b>				
CBC District II	\$ 13,637,109	\$ 13,945,725	\$ 14,105,725	\$ 160,000
<b>CBC District 3</b>				
CBC District III	\$ 8,615,128	\$ 8,915,376	\$ 8,915,376	\$ 0
<b>CBC District 4</b>				
CBC District IV	\$ 6,465,898	\$ 6,465,898	\$ 6,563,898	\$ 98,000
<b>CBC District 5</b>				
CBC District V	\$ 24,328,291	\$ 25,006,813	\$ 25,194,813	\$ 188,000
<b>CBC District 6</b>				
CBC District VI	\$ 17,128,661	\$ 17,406,811	\$ 17,554,811	\$ 148,000
<b>CBC District 7</b>				
CBC District VII	\$ 10,671,655	\$ 11,003,457	\$ 11,003,457	\$ 0
<b>CBC District 8</b>				
CBC District VIII	\$ 10,001,148	\$ 10,241,148	\$ 10,259,926	\$ 18,778
<b>Total Corrections, Department of</b>	<b>\$ 442,280,348</b>	<b>\$ 449,911,857</b>	<b>\$ 454,911,857</b>	<b>\$ 5,000,000</b>

**Governor's FY 2027 Recommended Changes****Estimated FY 2026 Department-Wide Duties \$5,905,778**

The Department-wide duties estimated FY 2026 appropriation of \$5,905,778 to the DOC was recommended by the Governor to be allocated among the following line items for FY 2027:

- \$173,000 to the Fort Madison Institution for operating costs.
- \$907,000 to the Anamosa Institution for operating costs.
- \$400,000 to the Oakdale Institution for operating costs.
- \$240,000 to the Newton Institution for operating costs.
- \$273,000 to the Mount Pleasant Institution for operating costs.
- \$200,000 to the Rockwell City Institution for operating costs.
- \$436,000 to the Clarinda Institution for operating costs.
- \$278,000 to the Mitchellville Institution for operating costs.
- \$392,000 to the Fort Dodge Institution for operating costs.
- \$94,000 to CBC District 1 for operating costs.
- \$160,000 to CBC District 2 for operating costs.
- \$98,000 to CBC District 4 for operating costs.
- \$188,000 to CBC District 5 for operating costs.
- \$148,000 to CBC District 6 for operating costs.
- \$18,778 to CBC District 8 for operating costs.
- \$1,900,000 to Corrections Administration for operating costs.

**Prison Garden Expansion \$-85,000**

The Governor is recommending a total decrease of \$85,000 due to the expansion of gardens at the following facilities:

- A decrease of \$10,000 at the Fort Madison Institution.
- A decrease of \$10,000 at the Anamosa Institution.
- A decrease of \$10,000 at the Oakdale Institution.
- A decrease of \$10,000 at the Newton Institution.
- A decrease of \$10,000 at the Rockwell City Institution.
- A decrease of \$10,000 at the Clarinda Institution.
- A decrease of \$10,000 at the Mitchellville Institution.
- A decrease of \$10,000 at the Fort Dodge Institution.
- A decrease of \$5,000 at the Mt. Pleasant Institution.

**Corrections Administration \$-415,000**

- A decrease of \$270,000 due to removal of the contract with Gartner.
- A decrease of \$80,000 due to a reduction in number of licenses with SAS.
- A decrease of \$65,000 due to a reduction in shipping dates to weekdays for drug/biologicals to prisons.

**Department-Wide Duties \$-405,778**

The Governor is recommending \$5,500,000 in FY 2027. This is a decrease of \$405,778 compared to estimated FY 2026.

## Discussion Items

**Prison Capacity** — At the end of FY 2025, DOC institutions were approximately 20.98% over capacity. The prison population at the end of FY 2025 was approximately 8,457, and the institutions currently have a combined capacity of 6,990 individuals. For more information about changes in prison population over the last 10 years, see the *Fiscal Research Brief* [Prison Population and Capacity](#).

**CBC Updates** — In FY 2025, 51,392 offenders were served by field services through CBCs, and there were 37,773 active cases at the end of the fiscal year. Field services classifications include those who are on probation, are on parole, received special sentencing, are on pretrial release with supervision, and are in other circumstances. In FY 2025, 5,246 offenders were served as part of residential CBCs with 1,401 active cases at the end of the fiscal year. Residential classification includes those who are on work release, are on the OWI continuum, are on probation, received special sentencing, and are in other circumstances.

**Transfer of FY 2024 Appropriations Between Institutions** — 2024 Iowa Acts, [Senate File 644](#) (FY 2025 Justice System Appropriations Act) permits the DOC to reallocate appropriations within the Department during FY 2025. The Legislative Services Agency (LSA) was notified August 24, 2025, by the DOC of a total reallocation of \$1,921,898 for FY 2025. The reallocation supports increases in housing State-incarcerated individuals in county jails and increased operational costs, including overtime. A breakdown of the final FY 2025 appropriation amounts after the transfers can be found in the [Fiscal Update Article](#) published by the LSA.

**Corrections Capital Reinvestment Fund** — In FY 2025, the DOC sold four tracts of land at the Newton Correctional Facility totaling 1,327 acres for \$11,317,650 (net of real estate commission) and one tract at the Iowa Correctional Institution for Women in Mitchellville for \$479,695 (net of real estate commission). For more information about the fund, see the *Fiscal Topic* [Corrections Capital Reinvestment Fund](#).

**DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING — STATE PUBLIC DEFENDER**

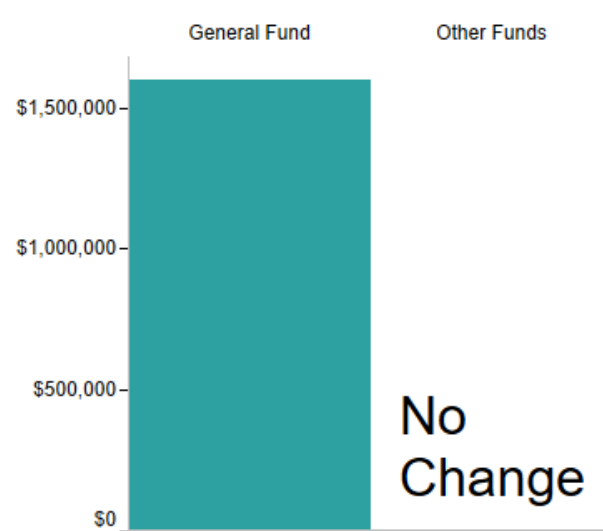
**Overview and Funding History**

**Agency Overview:** General Fund appropriations for the [Department of Inspections, Appeals, and Licensing \(DIAL\)](#) are the responsibility of the [Administration and Regulation Appropriations Subcommittee](#), except for appropriations to the [Office of the State Public Defender](#) and the Indigent Defense Fund. The Office of the State Public Defender administers local public defender offices, provides legal counsel to indigent convicted criminals on appeals and for postconviction relief proceedings, is responsible for indigent juvenile cases, and reviews all expense claim reimbursements from private attorneys for indigent defense cases. In FY 1988, the costs of providing legal counsel to indigent criminal defendants and juveniles (indigent defense) were transferred to the State as part of court reorganization. Before FY 1988, these costs were paid by the counties.

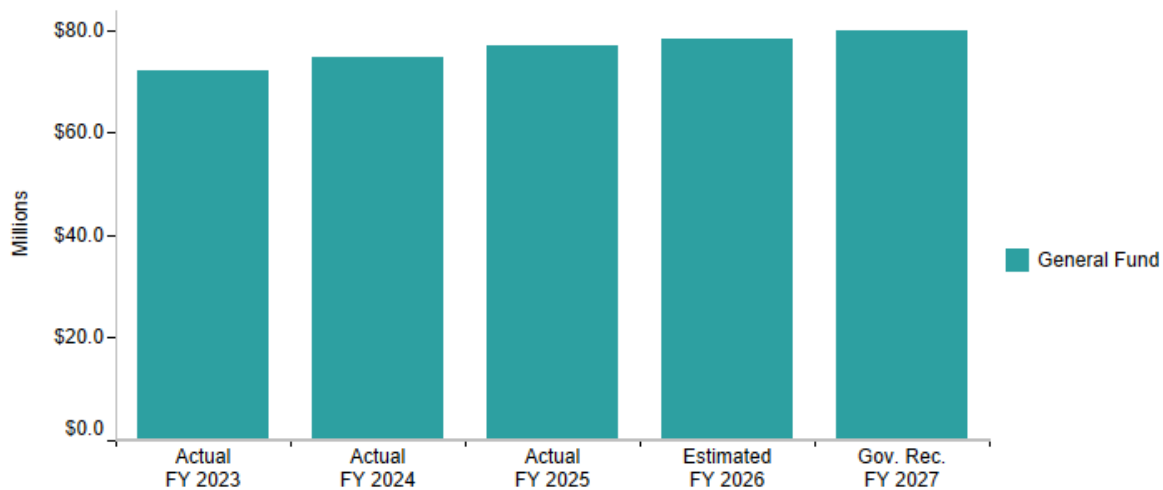
**FY 2027 Governor's Recommendations**  
Total: \$79,854,268



**Governor's Recommendations Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Department of Inspections, Appeals, and Licensing</b>				
<b>DIAL - State Public Defender</b>				
Public Defender	\$ 33,477,894	\$ 35,527,894	\$ 38,627,894	\$ 3,100,000
Indigent Defense	43,606,374	42,726,374	41,226,374	-1,500,000
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 77,084,268</b>	<b>\$ 78,254,268</b>	<b>\$ 79,854,268</b>	<b>\$ 1,600,000</b>

**Governor’s FY 2027 Recommended Changes**

**State Public Defender \$1,600,000**

- An increase of \$1,000,000 to the Office of the State Public Defender for general operating expenses.
- An increase of \$2,100,000 to the Office of the State Public Defender for 10.00 public defender FTE positions.
- An increase of \$600,000 to the Office of the State Public Defender for increased volume of claims.
- A decrease of \$2,100,000 from the Indigent Defense Fund. This decrease transfers funds from the Indigent Defense Fund to the Office of the State Public Defender for the purpose of hiring 10 additional public defenders.

**Discussion Items**

**FY 2025 Indigent Defense** — In FY 2025, State Public Defenders closed approximately 91,366 counts with an average cost of \$365, and contract attorneys submitted 64,020 claims to the DIAL at an average cost per claim of \$633.

**Increase in Contract Attorney Compensation** — The following table shows the compensation levels for contract attorneys since FY 2000 and the current hourly rate set for FY 2026, an increase of \$2 per hour compared to FY 2025.

**Historical Hourly Rate for Contract Attorneys**

Fiscal Year <sup>1</sup>	Felony Type				Misdemeanors	All Other Cases <sup>2</sup>
	Class A	Class B	Class C	Class D		
2000	\$60	\$55	\$50	\$50	\$50	\$50
2007	\$65	\$60	\$60	\$60	\$60	\$55
2008	\$70	\$65	\$60	\$60	\$60	\$60
2020	\$73	\$68	\$63	\$63	\$63	\$63
2022	\$76	\$71	\$66	\$66	\$66	\$66
2023	\$78	\$73	\$68	\$68	\$68	\$68
2024	\$83	\$78	\$73	\$73	\$73	\$73
2025	\$86	\$81	\$76	\$76	\$76	\$76
2026	\$88	\$83	\$78	\$78	\$78	\$78

<sup>1</sup> Applies to assignments made on or after July 1 of the fiscal year.

<sup>2</sup> Appeals, juvenile cases, contempt actions, representation of material witnesses, probation/parole violation cases, postconviction relief cases, restitution, extradition, and sentence reconsideration proceedings.

***Indigent Defense Fund*** — The Indigent Defense Fund pays private attorneys to represent indigent defendants or indigent parties. The Fund also pays for expert witnesses, court reporters of depositions, private investigators, and other service providers for the benefit of indigent defendants or indigent parties. Claims submitted to the Fund are paid by a State General Fund appropriation to the Indigent Defense Fund. During the 2024 Legislative Session, [House File 2693](#) (FY 2025 Justice System Appropriations Act) transferred \$2,000,000 from the Indigent Defense Fund to the State Public Defender and increased the State Public Defender's number of FTE positions by 12.00. House File 2693 also increased the General Fund appropriation to the DIAL from the Indigent Defense Fund for a \$3-per-hour fee increase for contract attorneys.

**JUDICIAL BRANCH**

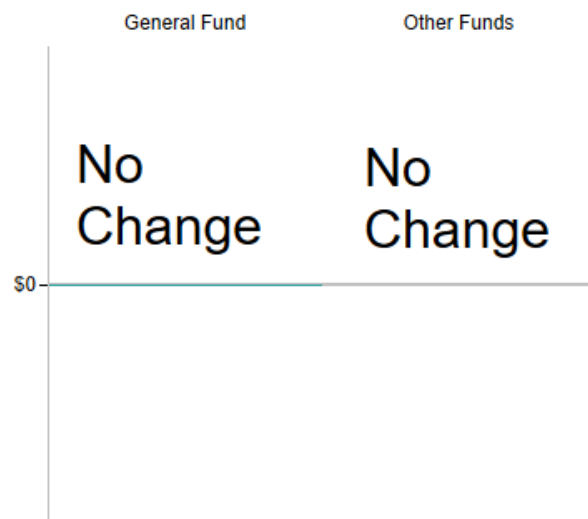
**Overview and Funding History**

**Agency Overview:** Iowa's court system consists of a [Supreme Court](#), a [Court of Appeals](#), and the [district courts](#). The Supreme Court consists of one chief justice and six associate justices. The Court of Appeals consists of one chief judge and eight associate judges. Iowa has a unified trial court system at the district court level, with jurisdiction over all types of civil, criminal, juvenile, and probate cases. There are six types of judgeships within a district court: district judges, district associate judges, associate juvenile judges, associate probate judges, magistrates, and senior judges.

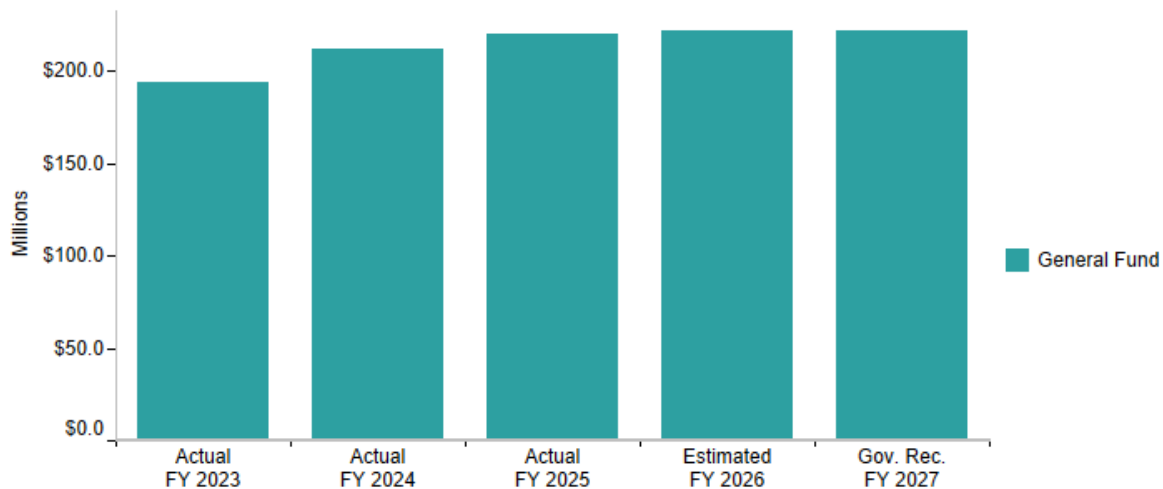
**FY 2027 Governor's Recommendations  
Total: \$221,834,378**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Judicial Branch</b>				
<b>Judicial Branch</b>				
Judicial Branch	\$ 201,018,878	\$ 202,691,378	\$ 202,691,378	\$ 0
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	3,600,000	0
Court-Ordered Services	3,290,000	3,290,000	3,290,000	0
Graduated Sanctions	12,253,000	12,253,000	12,253,000	0
<b>Total Judicial Branch</b>	<b>\$ 220,161,878</b>	<b>\$ 221,834,378</b>	<b>\$ 221,834,378</b>	<b>\$ 0</b>

**Discussion Items**

**Judicial Branch Budget Request** — In accordance with Iowa Code section [602.1301](#), the Judicial Branch submitted its budget request on December 1, 2025. The Judicial Branch requested an increase of \$2,256,477 for judicial officers’ salaries for a 4.30% increase in FY 2027. The Judicial Branch is requesting \$2,953,114 for an increase of 2.60% in the negotiated across-the-board (ATB) contract, and the extension of the same increase to noncontract employees. The Judicial Branch has also requested \$1,000,000 for targeted salary increases for experienced employees to address wage compression. The adjustment is based on a percentage aligned with each employee's years of service.

**Court Debt Update** — The total outstanding [court debt](#) at the end of FY 2025 was \$940,505,641. Debt that is up to one year old accounts for \$87,621,624 (9.32%) of the total, and debt 10 years old or older accounts for \$459,692,910 (48.88%). Under Iowa Code section [602.8107](#), delinquent court debt may be collected by either the county attorney or the Centralized Collection Unit within the Department of Revenue (IDR). The **Fiscal Topic [Court Debt Collection System](#)** outlines the historical systems for collecting court debt.

**Judicial Officer Retirement Age** — 2025 Iowa Acts, [House File 956](#) (Judicial Branch Administration and Judicial Officers Act), raised the mandatory retirement age to 78 for all justices of the Supreme Court, judges of the court of appeals, district and district associate judges, associate juvenile judges, associate probate judges, and judicial magistrates. The mandatory retirement age of a senior judge is 84 or, if the senior judge is reappointed to a one-year term upon attaining the age of 84 and then a succeeding one-year term, is 86 at the discretion of the Supreme Court.

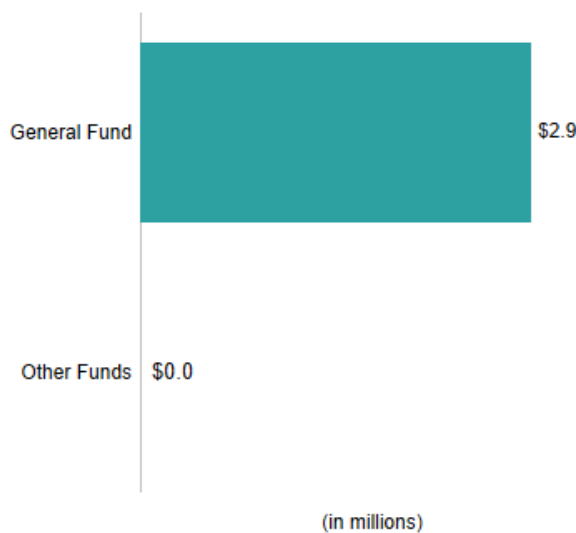
**Magistrates** — The State of Iowa apportions among the 99 counties 206 magistrates pursuant to Iowa Code section [602.6401](#)(1), of which each county shall be allotted at least one resident magistrate. A magistrate’s term is for four years, not subject to a retention election, and magistrates are appointed by the county’s magistrate appointing commission. A magistrate must be an attorney licensed in the State of Iowa and less than age 78 at appointment. Magistrates have jurisdiction over cases such as simple misdemeanors, county and municipal infractions, small claims, and evictions and have the authority to issue search warrants and conduct preliminary hearings.

**LAW ENFORCEMENT ACADEMY**

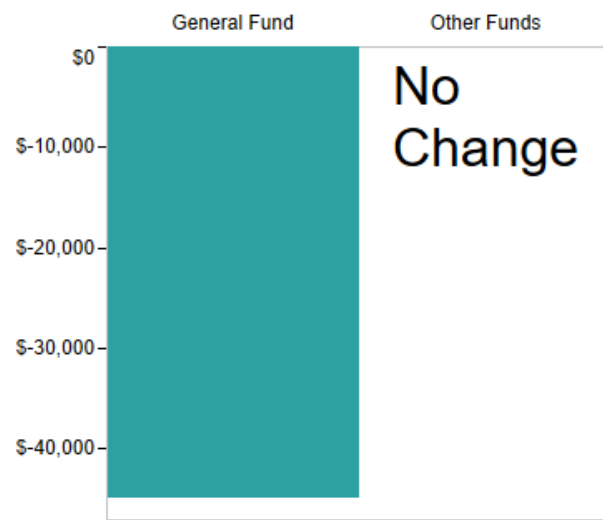
**Overview and Funding History**

**Agency Overview:** The mission of the [Iowa Law Enforcement Academy \(ILEA\)](#) is to conduct basic and specialty training to law enforcement personnel serving Iowa communities to create a level of excellence. The ILEA provides training for city and county law enforcement officers, tribal government officers, conservation officers for the Department of Natural Resources, jailers, and public safety telecommunicators. The ILEA also administers a program of psychological testing for applicants, approves regional training programs, establishes minimum hiring standards, and provides audiovisual resources for law enforcement training and educational institutions. The Academy is also responsible for removing or suspending an Iowa officer’s certification. The ILEA Basic Academy is a 16-week course offered up to six times per year. The ILEA also offers specialty schools and in-service seminars.

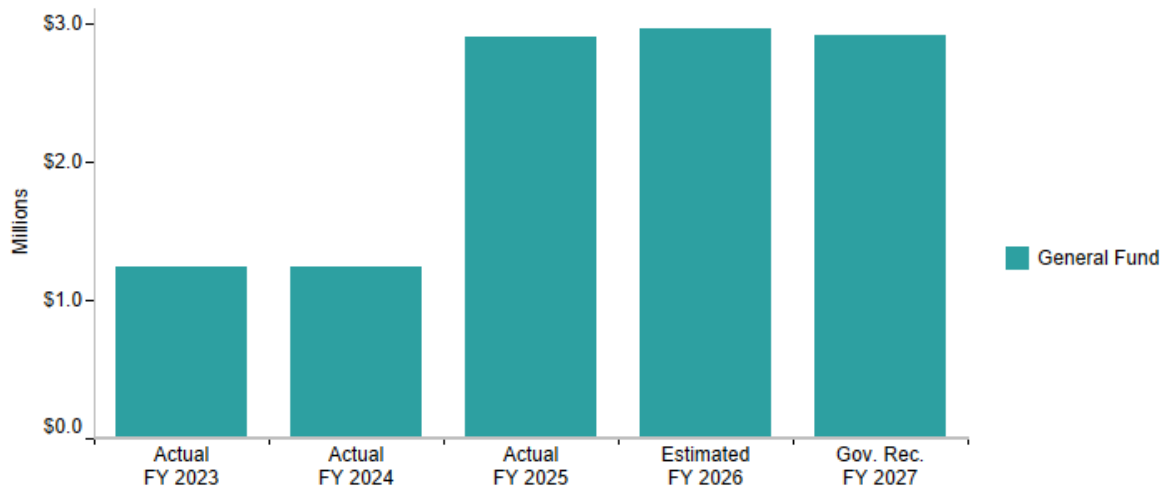
**FY 2027 Governor's Recommendations  
Total: \$2,919,407**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Law Enforcement Academy</b>				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 2,904,407	\$ 2,964,407	\$ 2,919,407	\$ -45,000
<b>Total Law Enforcement Academy</b>	<b>\$ 2,904,407</b>	<b>\$ 2,964,407</b>	<b>\$ 2,919,407</b>	<b>\$ -45,000</b>

**Governor’s FY 2027 Recommended Changes**

**Law Enforcement Academy** **\$-45,000**

- A decrease of \$20,000 related to efficiencies from converting an accounting contract.
- A decrease of \$25,000 for the reduction of costs associated with training and supply contracts.

**Discussion Items**

**Certifications** — In FY 2025, the ILEA certified 348 new peace officers, of whom 252 were certified through an ILEA basic training academy, 78 through regional basic training academies, and 18 through examination. In total, there were 6,514 certified peace officers in the State at the end of FY 2025. The ILEA also certified 58 reserve peace officers, 163 jailers, and 135 public safety telecommunicators in FY 2025. In total, there were 842 reserve peace officers, 1,729 jailers, and 1,300 public safety telecommunicators in the State at the end of FY 2025.

**Online Learning and Service Training** — In FY 2025, the ILEA provided training to a total of 4,386 individuals through the online learning management system. Of that total, 252 personnel received basic academy training, 872 received jailer program training, 212 received public safety telecommunicator school training, 2,974 received online in-service training, and 18 were certified through examination. The ILEA delivered 121 specialized training courses for a total of 1,294 trained. Of that total, 288 received instructor certifications, 716 received instructor renewals, and 290 attended in-service training.

**Federal-Funded and State-Funded Training** — The ILEA has three State-funded and federally funded areas of specialized training: STOP Violence Against Women, Governor’s Traffic Safety Bureau, and Human Trafficking. These funded programs allow instructors to travel statewide to provide training on topics related to domestic violence, sexual assault, human trafficking, OWI, and traffic safety topics to departments for no cost. In FY 2025, the ILEA provided training for 10,121 personnel.

**Recent Legislation** — 2025 Iowa Acts, [House File 901](#) (Law Enforcement Academy Applications — Veteran and Federal Officer Reciprocity Act), amended Iowa Code chapter [80B](#) in two ways. First, applicants seeking attendance at regional academies for level II academy training, referred to previously as the “short course,” may now present proof of completion of a two or four-year police science or criminal justice program at an accredited educational institution approved by the Academy out of the State. Second, active-duty military police veterans or former federal law enforcement officers, meeting specific training and experiential qualifications, may apply for reciprocity for certification without completing the level I academy, referred to previously as the “long course.”

**BOARD OF PAROLE**

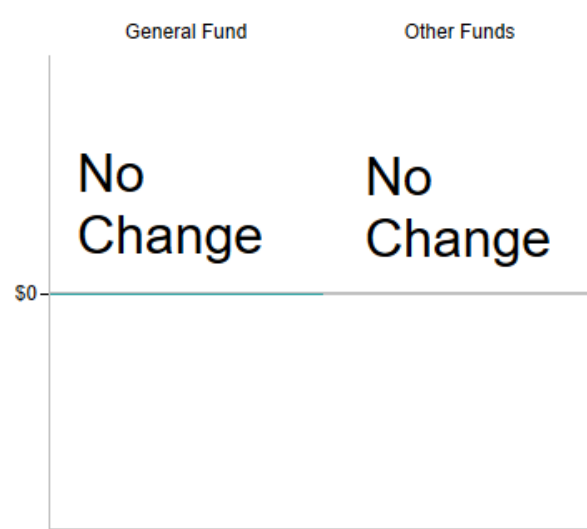
**Overview and Funding History**

**Agency Overview:** The mission of the [Board of Parole \(BOP\)](#) is to enhance overall public safety by making evidence-based and informed parole decisions for the successful reentry of offenders back into the community to become productive and responsible citizens. The BOP releases, on parole or work release, any offender whom it has the power to so release when, in the BOP’s opinion, there is reasonable probability that the person can be released without detriment to the community or to the offender. The BOP performs risk evaluations for inmates, reviews eligible parole cases, holds parole hearings for eligible inmates, and selects inmates for conditional release on parole and work release. The BOP revokes conditional releases and returns those offenders to prison. The BOP also notifies victims of scheduled interviews with offenders and decisions made at those interviews and advises the Governor on matters of executive clemency and commutations.

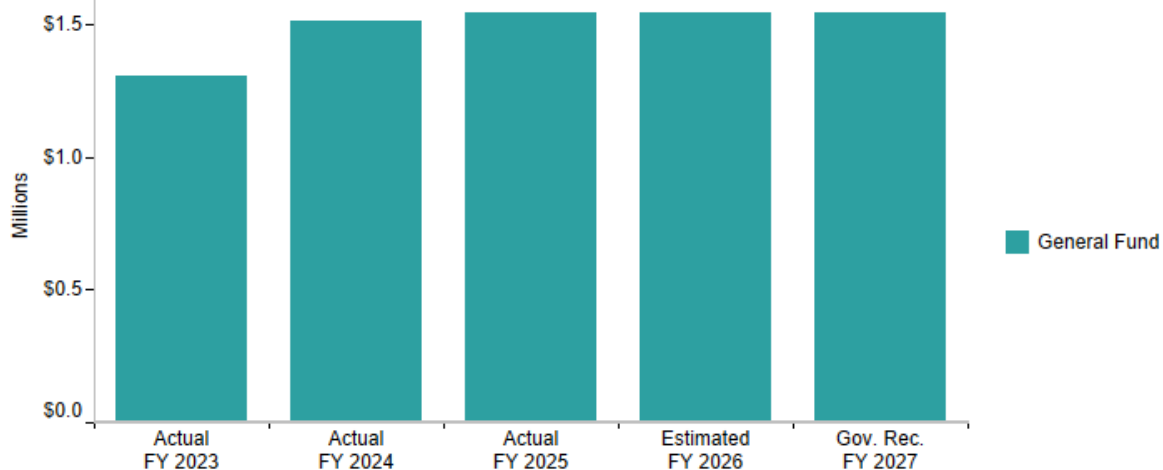
**FY 2027 Governor's Recommendations  
Total: \$1,545,114**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Parole, Board of</b>				
Parole Board				
Parole Board	\$ 1,545,114	\$ 1,545,114	\$ 1,545,114	\$ 0
<b>Total Parole, Board of</b>	<u>\$ 1,545,114</u>	<u>\$ 1,545,114</u>	<u>\$ 1,545,114</u>	<u>\$ 0</u>

**Discussion Items**

**Board of Parole (BOP) Reviews** — The BOP completed 10,489 deliberations in FY 2025, which resulted in 3,220 paroles, 989 work releases, and the imposition of 549 special sentences pursuant to Iowa Code chapter [903B](#).

**Administrative Law Judges** — In FY 2025, administrative law judges issued 2,820 decisions, 1,186 of which resulted in a discretionary revocation.

**Carryforward Funds** — Of the FY 2025 appropriation to the BOP, \$52,744.63 was left unspent, half of which reverted to the General Fund, and half of which transferred to a training and technology carryforward account for FY 2026, per Iowa Code section [8.62\(2\)](#).

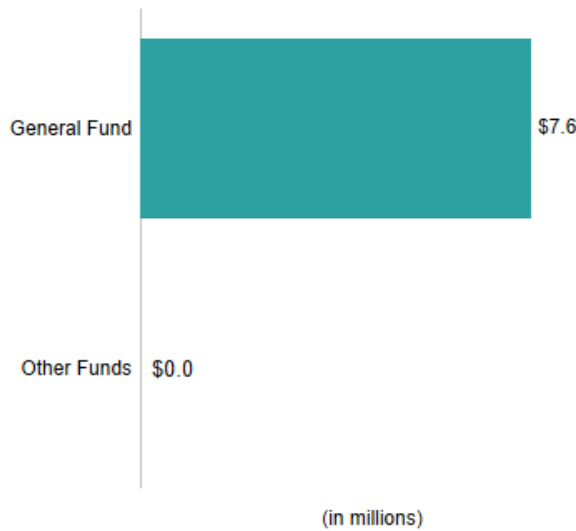
**Risk Assessment Tools** — The Board currently utilizes several risk assessment tools, including the Iowa Violence and Victimization Instrument (IVVI), the Iowa Sex Offender Risk Assessment (ISORA), and the Static-99. The IVVI is used for non-sex offenders, and the ISORA and the Static-99 are used for sex offender-specific risk calculation.

**DEPARTMENT OF PUBLIC DEFENSE**

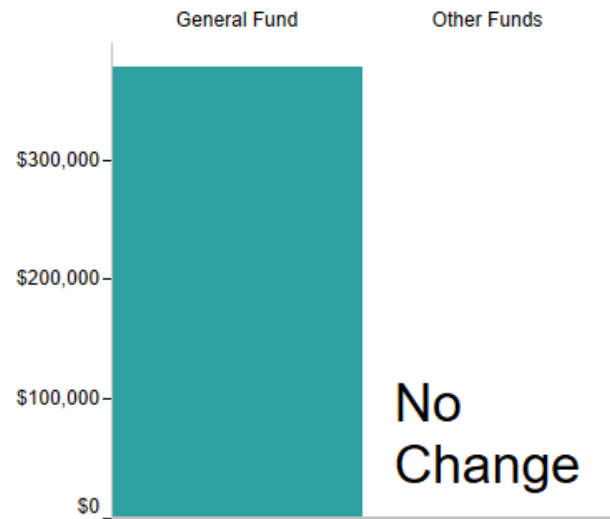
**Overview and Funding History**

**Agency Overview:** The [Department of Public Defense \(DPD\)](#), or Iowa National Guard, consists of the Army and Air National Guard. The mission of the Iowa National Guard is to provide trained and equipped forces ready to function efficiently in the protection of life and property and the preservation of peace, order, and public safety under competent orders of the State authorities in order to support emergency management and domestic security. Its federal mission is to provide organized, trained, and equipped units ready for mobilization in the event of national emergency or war.

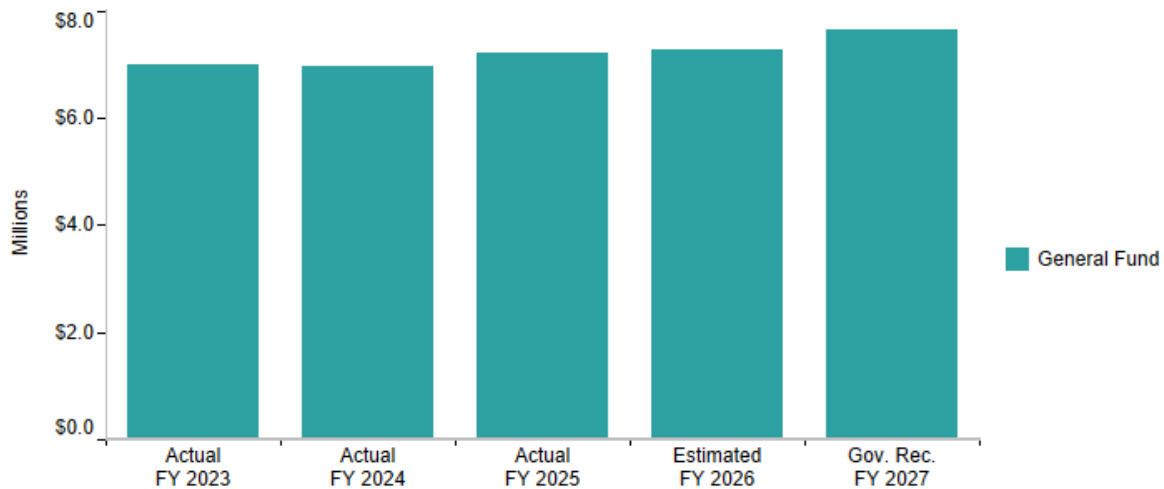
**FY 2027 Governor's Recommendations  
Total: \$7,646,037**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Public Defense, Department of</b>				
Public Defense, Dept. of				
Public Defense, Department of	\$ 7,211,221	\$ 7,267,855	\$ 7,646,037	\$ 378,182
<b>Total Public Defense, Department of</b>	<b>\$ 7,211,221</b>	<b>\$ 7,267,855</b>	<b>\$ 7,646,037</b>	<b>\$ 378,182</b>

**Governor’s FY 2027 Recommended Changes**

**Department of Public Defense \$378,182**

- An increase of \$80,000 for general operating expenses.
- An increase of \$75,000 for ongoing State Active Duty Automated Processing Portal software costs.
- An increase of \$289,000 for increased Department of Management (DOM) Division of Information Technology rates.
- A decrease of \$65,818 due to reductions at Fort Dodge Air Base due to loss of a federal mission.

**Discussion Items**

**Federal Funding** — The Iowa Army National Guard received a total of \$397,947,620 in federal funding in Federal Fiscal Year (FFY) 2025. The Iowa Air National Guard received a total of \$149,053,108, with the 185th Air Refueling Wing receiving \$67,925,361 and the 132nd Wing receiving \$81,127,474. The total federal funding received by the Iowa National Guard was \$547,000,728. Approximately 98.00% of the total funding received by the Guard is provided by the federal government, with 2.00% derived from state funds.

**Soldier and Airmen Strength**

In 2025, the Iowa Army National Guard ended the fiscal year at 100.00% assigned strength, 98.00% duty military occupation specialty qualified, and 79.0% deployable. The Iowa Air National Guard ended at 99.10% assigned strength, 92.80% qualified, and 91.00% deployable. In total, the Iowa National Guard maintained 99.48% assigned strength against its authorized strength.

**Recruitment** — The number of new Iowa Army National Guard recruits increased 17.46% from FFY 2024. In FFY 2025, new Iowa Army National Guard recruits totaled 942, while in FFY 2024, new recruits totaled 802. New Iowa Air National Guard recruits decreased 9.35% from FFY 2023. In FFY 2025, new Iowa Air National Guard recruits totaled 194, while in FFY 2024, new recruits for the Iowa Air National Guard totaled 214.

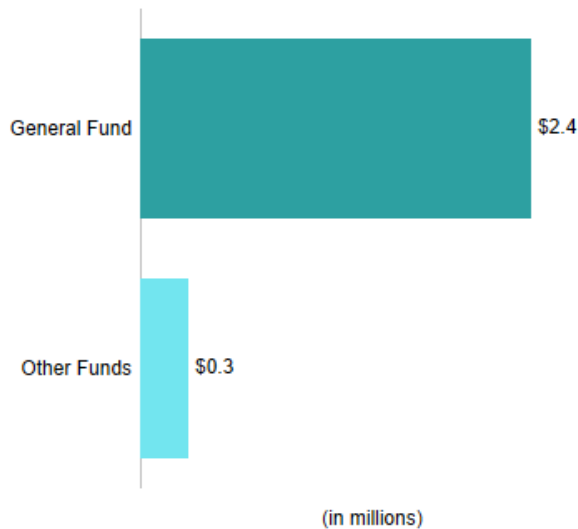
**Iowa Counterdrug Task Force** — The Iowa National Guard is actively supporting the domestic counterdrug mission by providing aviation, analytic, training, and demand reduction support to those engaged in the fight against drug use. In FY 2025, the Iowa National Guard Counterdrug Task Force supported the seizure of over 2,457 pounds of illegal drugs, 262 firearms, and more than \$1,020,000 in currency. The Task Force trained 13,993 students through the Midwest Counterdrug Training Center.

**DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT**

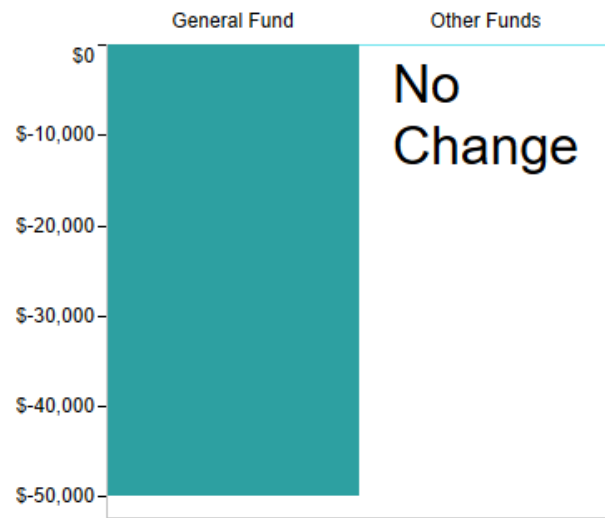
**Overview and Funding History**

**Agency Overview:** The [Department of Homeland Security and Emergency Management \(HSEMD\)](#) manages risks and hazards with local and federal entities through mitigation, preparedness, response, and recovery initiatives. 2013 Iowa Acts, chapter 29 (Department of Homeland Security and Emergency Management Act), established the HSEMD in lieu of a division under the DPD. The HSEMD's mission is to lead, coordinate, and support homeland security and emergency management functions to establish sustainable communities and ensure economic opportunity for Iowa and its citizens.

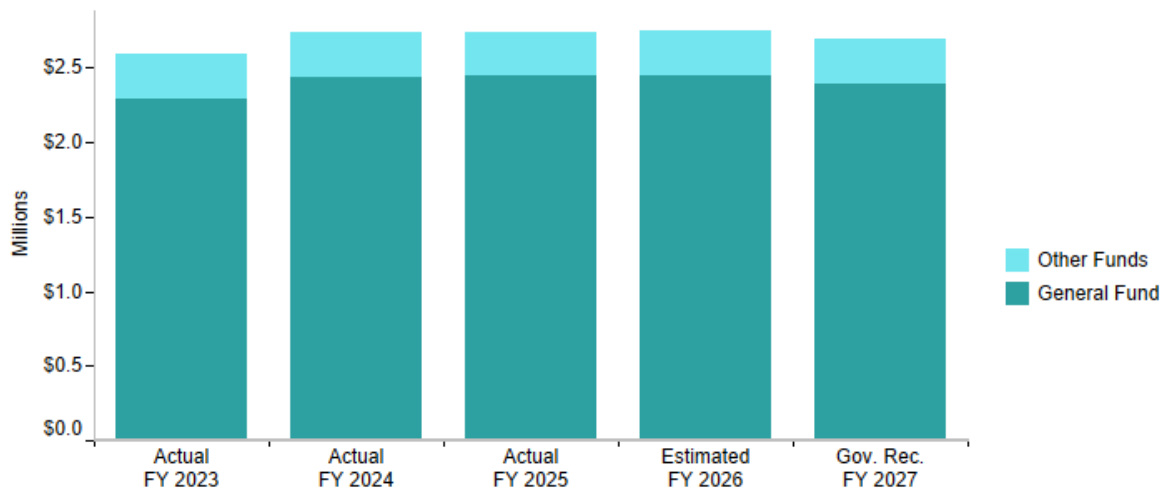
**FY 2027 Governor's Recommendations  
Total: \$2,696,138**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Homeland Security and Emergency Mgmt.</b>				
Homeland Security & Emergency Mgmt.				
Homeland Security & Emer. Mgmt	\$ 2,442,595	\$ 2,446,138	\$ 2,396,138	\$ -50,000
<b>Total Homeland Security and Emergency Mgmt.</b>	<b>\$ 2,442,595</b>	<b>\$ 2,446,138</b>	<b>\$ 2,396,138</b>	<b>\$ -50,000</b>

**Governor’s FY 2027 Recommended Changes**

**Homeland Security and Emergency Management** **\$-50,000**

A decrease of \$50,000 from efficiency in project reductions.

**Other Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Homeland Security and Emergency Mgmt.</b>				
Homeland Security & Emergency Mgmt.				
911 Emerg Comm Admin - 911 Surcharge	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
<b>Total Homeland Security and Emergency Mgmt.</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 0</b>

**Discussion Items**

**911 Program Update** — The Next Generation (NG) 911 network consists of 111 Public Safety Answering Points (PSAPs), with shared services now utilized by 84 PSAPs, reflecting an increase of 6 from FY 2024. In FY 2025, the NG911 network processed a total of 1,022,617 wireless calls, 71,622 wireline calls, 77,768 Voice over Internet Protocol (VoIP) calls, and 8,429 text messages. For FY 2025, the HSEMD collected \$32,342,028 in wireless surcharge revenue, with \$20,815,675 in revenue passed to local 911 service boards.

In FY 2026, [Senate File 659](#) (FY 2026 Standing Appropriations Act) authorizes the 911 program manager to seek reimbursement from the quarterly wireless surcharges allocated to each joint 911 service board for reasonable costs under Iowa Code section [34A.7A](#). Funds collected from the wireless and prepaid wireless 911 surcharges under Iowa Code sections [34A.7A](#) and [34A.7B](#) are deposited into the 911 Emergency Communications Fund, which is administered by the program manager for distribution to the joint 911 service boards. In the first quarter of FY 2026, the 911 program requested approximately \$309,000, or 5.90%, of the total \$5,285,564 in surcharge distribution from joint service boards to meet the shortfall in revenue versus expenditures. Details of the program’s priorities and information on future initiatives can be found in the annual [report](#).

**Enhanced Mitigation and Loss Avoidance** — Iowa is one of [16 states](#) that utilizes an established Enhanced Hazard Mitigation Plan as approved by the Federal Emergency Management Agency (FEMA). This allows local governments through [Hazard Mitigation Assistance \(HMA\)](#) grant programming to receive an additional 5.00% of hazard mitigation assistance funding, above the 15.00% they would otherwise qualify for without such a plan, receiving 20.00% of the estimated federal grant aggregate.

**Iowa Individual Disaster Assistance Grant Program (IIAGP)** — HSEMD administers the [IIAGP](#) and the [Disaster Case Advocacy \(DCA\)](#) program. A state-funded grant program, IIAGP offers up to \$7,000 in financial assistance once the Governor issues a proclamation of disaster emergency to impacted households whose income is at or below 200.00% of the federal poverty level. Applicants have 45 days from the proclamation in which they must apply for benefits. During FY 2025, Iowa experienced four disaster events with nine counties receiving Governor proclamations of disaster emergency. With 1,223

total applications received, 328 households received financial assistance in the amount of \$709,062. Of the total applications received, 955 were determined to be ineligible or denied for IIAGP, but 338 (35.00%) were eligible for federal assistance through FEMA by Presidential disaster declarations. More detail is available in the annual [report](#).

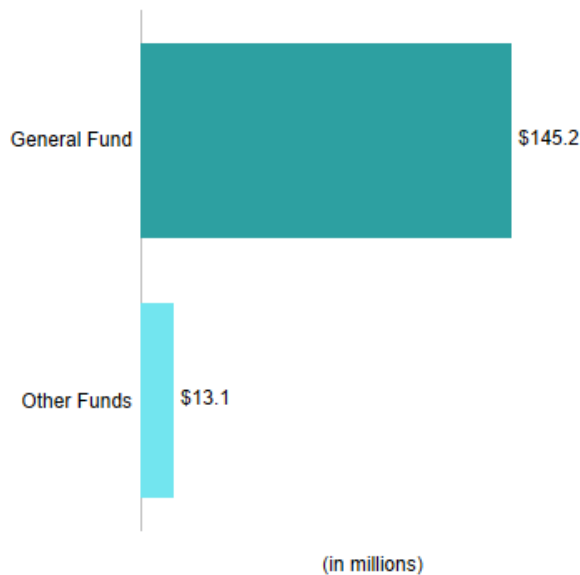
**Funding Sources** — The HSEMD receives funding from State appropriations, the Executive Council, federal disaster and nondisaster funds, and other sources. In FY 2025, the HSEMD had revenues totaling \$309,795,511. Of this total, \$2,442,595 (0.79%) was from State General Fund appropriations, \$173,970,269 (56.16%) was from federal grants, \$57,464,495 (18.55%) was from the Executive Council, and \$75,918,151 (24.51%) was from other sources including the 911 surcharge, the Flood Recovery Fund, and the Technology Reinvestment Fund (TRF). In total, HSEMD passed through \$271,777,055 (87.73%) of revenue for local emergency management and recovery activities as discussed in the Department's annual [report](#).

**DEPARTMENT OF PUBLIC SAFETY**

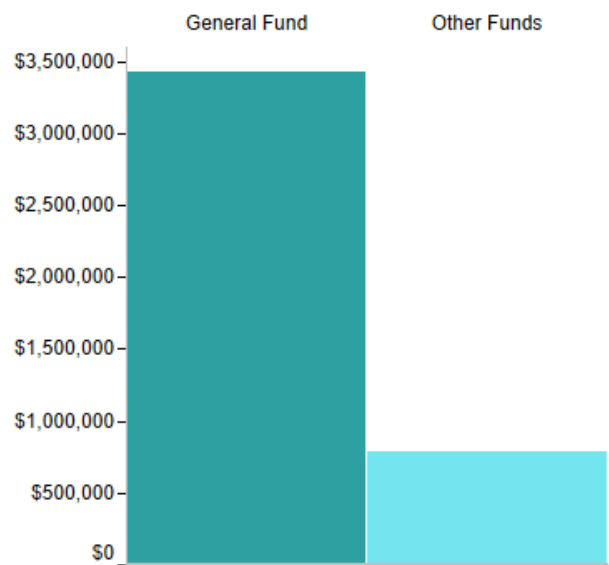
**Overview and Funding History**

**Agency Overview:** The [Department of Public Safety \(DPS\)](#) is the State law enforcement agency. The mission of the DPS is to serve the people of Iowa by providing public safety services with leadership, integrity, and professionalism. Its guiding principles and core values are courtesy, service, and protection. Its goals are to reduce preventable injuries and deaths, suppress criminal activity, reduce or minimize the costs of compliance with government requirements, and promote integrity and excellence in the workforce. The Department divisions include the Administrative Services Division, Division of Criminal Investigation, Division of Intelligence and Fusion Center, Division of Narcotics, Iowa State Patrol (ISP) Division, Professional Development and Support Services, and State Fire Marshal Division.

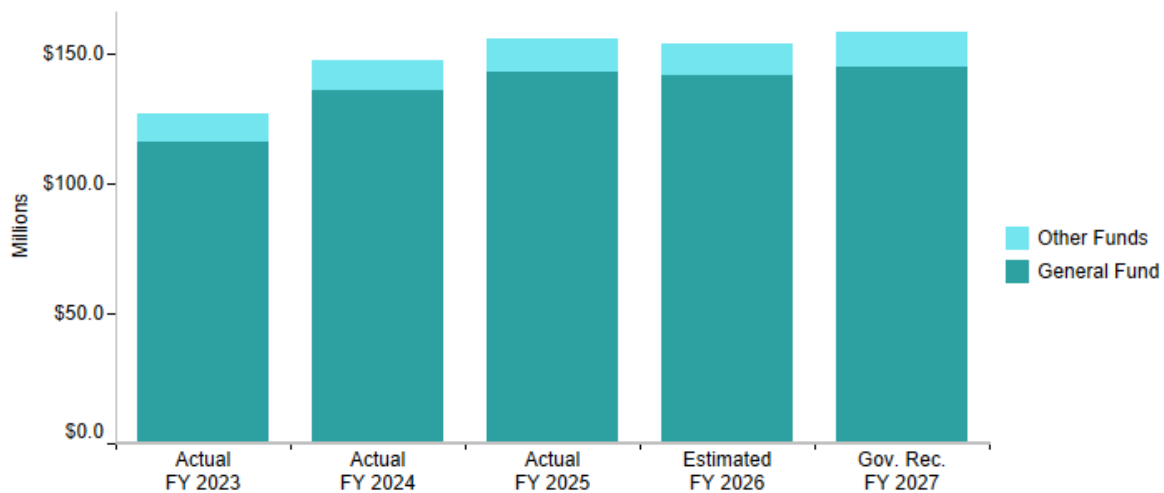
**FY 2027 Governor's Recommendations  
Total: \$158,307,249**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



**General Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Public Safety, Department of</b>				
<b>Public Safety, Dept. of</b>				
Public Safety Administration	\$ 7,092,910	\$ 7,095,906	\$ 7,325,444	\$ 229,538
Public Safety DCI	21,189,769	22,805,958	23,282,804	476,846
Criminalistics Laboratory Fund	650,000	650,000	650,000	0
Narcotics Enforcement	9,243,545	10,265,032	10,496,573	231,541
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	3,418,466	3,554,935	3,635,378	80,443
Iowa State Patrol	90,056,257	92,232,969	94,251,941	2,018,972
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	1,075,520	1,075,520	1,075,520	0
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Human Trafficking Office	200,742	200,742	200,742	0
Department-Wide Duties	5,149,789	3,058,667	3,430,000	371,333
Public Safety Equipment Fund	2,500,000	0	0	0
Office of Drug Control Policy - DPS	249,219	249,219	270,546	21,327
DPS-Task Force Assistance	2,000,000	0	0	0
<b>Total Public Safety, Department of</b>	<b>\$ 143,430,437</b>	<b>\$ 141,793,168</b>	<b>\$ 145,223,168</b>	<b>\$ 3,430,000</b>

**Governor’s FY 2027 Recommended Changes**

*The Governor is recommending the reallocation of \$3,058,667 appropriated in FY 2026 and \$3,430,000 in FY 2027 for Department-Wide Duties.*

**Public Safety Administration \$229,538**

An increase of \$229,538 for increased operating costs that were funded through Department-wide duties in FY 2026.

**Public Safety DCI \$476,846**

An increase of \$476,846 for increased operating costs that were funded through Department-wide duties in FY 2026.

**Narcotics Enforcement \$231,541**

An increase of \$231,541 for increased operating costs that were funded through Department-wide duties in FY 2026.

**State Fire Marshal \$80,443**

An increase of \$80,443 for increased operating costs that were funded through Department-wide duties in FY 2026.

**Iowa State Patrol \$ 2,018,972**

An increase of \$2,018,972 for increased operating costs that were funded through Department-wide duties in FY 2026.

**Department-Wide Duties \$ 371,333**

The Governor is recommending \$3,430,000 in FY 2027. This is an increase of \$371,333 compared to estimated FY 2026.

**Office of Drug Control Policy \$21,327**

An increase of \$21,327 for increased operating costs that were funded through Department-wide duties in FY 2026.

**Other Fund Recommendations**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Public Safety, Department of</b>				
Public Safety, Dept. of				
DPS Gaming Enforcement - GEF	\$ 12,227,940	\$ 12,301,981	\$ 13,084,081	\$ 782,100
<b>Total Public Safety, Department of</b>	<b>\$ 12,227,940</b>	<b>\$ 12,301,981</b>	<b>\$ 13,084,081</b>	<b>\$ 782,100</b>

**Governor’s FY 2027 Other Fund Recommended Changes**

**Gaming Enforcement Fund \$782,100**

An increase of \$782,100 compared to estimated FY 2026 from the Gaming Enforcement Fund (GEF) for 3.00 Special Agent 2 FTE positions for the Cedar Rapids casino gaming license.

**Discussion Items**

**The Office to Combat Human Trafficking (OCHT)** — Iowa Code section [80.45A](#) requires the Iowa OCHT, in collaboration with other entities, to develop a human trafficking prevention training program. The legislation requires lodging providers to certify their organizations have completed human trafficking training before receiving any governmental funds. In FY 2025, the OCHT certified 58 lodging providers and renewed the certification of 394, with 7,000 lodging staff completing the Human Trafficking Prevention Training certification. The OCHT provided in-person training to more than 2,264 members of law enforcement and the public and private sector. In 2025, [House File 649](#) (Human Trafficking — Undercover Law Enforcement — Definitions Act) expanded the definitions under the term “human trafficking” in Iowa Code sections [710A.1](#) and [725.1\(2\)\(b\)](#). From the annual [report](#), 20 criminal charges were filed under Iowa’s human trafficking statutes and 7 new cases were opened by the United States Attorney’s Office in the northern and southern districts of Iowa during the fiscal year.

**Public Safety Equipment Fund** — The Public Safety Equipment Fund was established in 2021 Iowa Acts, chapter [184](#) (Public Safety Equipment Fund Act), and codified in Iowa Code section [80.48](#). The Fund is used for the purchase, maintenance, and replacement of equipment used by the DPS. Moneys left in the Fund, including any interest or earnings accrued, remain in the Fund and do not revert to the General Fund. From FY 2022 through FY 2025, the Public Safety Equipment Fund received an annual appropriation totaling \$5.0 million that consisted of \$2.5 million from the General Fund and \$2.5 million from the Rebuild Iowa Infrastructure Fund (RIIF). In FY 2026, [Senate File 660](#) (Sports Wagering Receipts Act) established a standing appropriation of \$8.0 million annually from the Sports Wagering Receipts Fund to the Public Safety Equipment Fund. Expenditures for FY 2025 totaled \$5,015,345. Refer to the Public Safety Equipment Fund annual [report](#) for estimated FY 2026 and FY 2027 expenditures and additional information.

## **Comparison to Other States — Outcomes**

### **Public Safety**

The [Federal Bureau of Investigation \(FBI\)](#) publishes crime data through the [Uniform Crime Reporting \(UCR\)](#) Program. According to the FBI, in CY 2024, Iowa ranked 15th nationally with a violent crime rate of 243.30 per 100,000 adult residents. Contiguous states show the following violent crime rates per 100,000 adult residents: Illinois, 289.20; Minnesota, 256.60; Missouri, 462.00; Nebraska, 220.50; South Dakota, 362.30; and Wisconsin, 278.50.

Iowa ranked 9th in the nation for property crime, with a rate of 1,296.8 per 100,000 adult residents. Bordering states show the following property crime rates per 100,000 adult residents: Illinois, 1,715.20; Minnesota, 1,606.30; Missouri, 1,941.20; Nebraska, 1,626.70; South Dakota, 1,586.00; and Wisconsin, 1,154.10.

### **Corrections**

According to the [U.S. Department of Justice, Bureau of Justice Statistics statistical tables on prisoners](#), in 2023 (the most current published data), Iowa ranked 19th nationally in terms of lowest imprisonment rate per 100,000 U.S. residents with 274. Other Midwest states ranked as follows:

- Illinois was ranked 14th (238 inmates per 100,000 U.S. residents).
- Minnesota was ranked 7th (152).
- Missouri was ranked 37th (385).
- Nebraska was ranked 24th (295).
- South Dakota was ranked 40th (405).
- Wisconsin was ranked 33rd (346).

According to the [U.S. Department of Justice, Bureau of Justice Statistics probation and parole numbers](#), at the end of CY 2023, Iowa ranked 31st nationally in terms of lowest rate of offenders under community supervision with 1,348 per 100,000 adult residents. Other Midwest states ranked as follows:

- Illinois was ranked 10th (788 offenders per 100,000 adult residents).
- Minnesota was ranked 46th (2,049).
- Missouri was ranked 21st (1,137).
- Nebraska was ranked 12th (825).
- South Dakota was ranked 26th (1,281).
- Wisconsin was ranked 28th (1,316).

**Criminal and Juvenile Justice** — 2024 Iowa Acts, chapter [1170](#) (Boards, Commissions, Committees, Councils, and Other Entities of State Government Act), dissolved the Justice Advisory Board (JAB) and reassigned duties previously obligated to the Board to the Department of Health and Human Services (HHS). The JAB had the responsibility of identifying priorities and making recommendations for improvement of Iowa's criminal and juvenile justice system. HHS and the DOM entered into an Intergovernmental Agreement (IGA) to divide justice planning responsibilities. The IGA as it relates to justice system planning delineated the following responsibilities:

- HHS will be responsible for creating criminal and juvenile justice system development plans for the State and will establish advisory committees and workgroups to support and advance those plans.
- The DOM's Data, Planning, and Improvement (DPI) division will provide data analysis, research, and analysis of justice system issues in support of plan development, system development, and reform efforts captured in those plans.
- Under Iowa Code section [216A.135](#), HHS must submit a [three-year criminal and juvenile justice plan](#) for the State, every three years, by December 1 to the Governor and the General Assembly (the JAB's final submission was on December 1, 2023) and shall update this plan annually by the same condition ([2025 report](#)). Reports issued by DPI provide research on both the adult and juvenile justice systems to include [prison population forecasts](#), sex offenders, CBCs, [correctional system populations](#), and other topics.

**Judicial Branch**

Since 1974, the [National Center for State Courts](#) (NCSC) has published the [Survey of Judicial Salaries](#). The most recent national data available was published in [July 2025](#). The Iowa salary data is current as of July 1, 2025. Specific judicial positions do not exist in all U.S. states and territories.

- In Iowa, the salary for a justice on the Iowa Supreme Court is \$201,609, which ranks 35th highest nationally out of 56. The national salary range for a justice is \$126,000 to \$298,910, with an average salary of \$214,863.
- In Iowa, the salary for a judge on the Court of Appeals is \$182,709, which ranks 32nd highest nationally out of 42. The national salary range for a Court of Appeals judge is \$139,563 to \$281,331, with an average salary of \$207,126.
- In Iowa, the salary for a district court judge is \$170,108, which ranks 42nd nationally out of 56. The national salary range for a district court judge is \$120,000 to \$258,158, with an average salary of \$192,238.

**LSA Publications**

The following documents published by the LSA relate to the Justice System Appropriations Subcommittee:

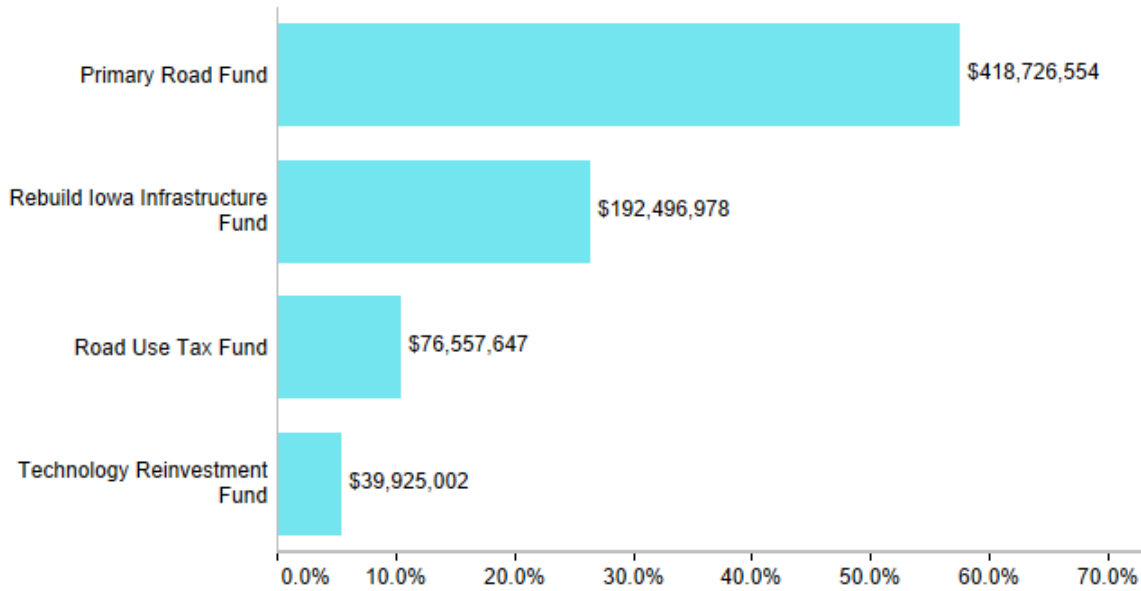
- ***Fiscal Research Briefs:***  
[State Public Defender Contract Attorneys](#)  
[Prison Population and Capacity](#)
- ***Fiscal Topics:***  
[Title IV-E Juvenile Justice Improvement Fund](#)  
[Public Defenders and Contract Attorneys](#)  
[Crime Victim Compensation Program](#)  
[Human Trafficking Victim Fund](#)  
[History of Community-Based Corrections](#)  
[Department of Corrections Survivor Benefits Fund](#)  
[Corrections Capital Reinvestment Fund](#)  
[Department of Corrections Pharmaceuticals](#)  
[Corrections Pathway Navigators](#)  
[Sex Offender Registry](#)  
[Court Debt Collection System](#)  
[Judgeships](#)  
[Law Enforcement Officer Training](#)  
[Federal Disaster Funding](#)  
[State and Local Disaster Funding](#)  
[Public Safety Answering Point Funding](#)  
[Public Safety Equipment Fund](#)

**Reports Required to Be Filed with General Assembly**

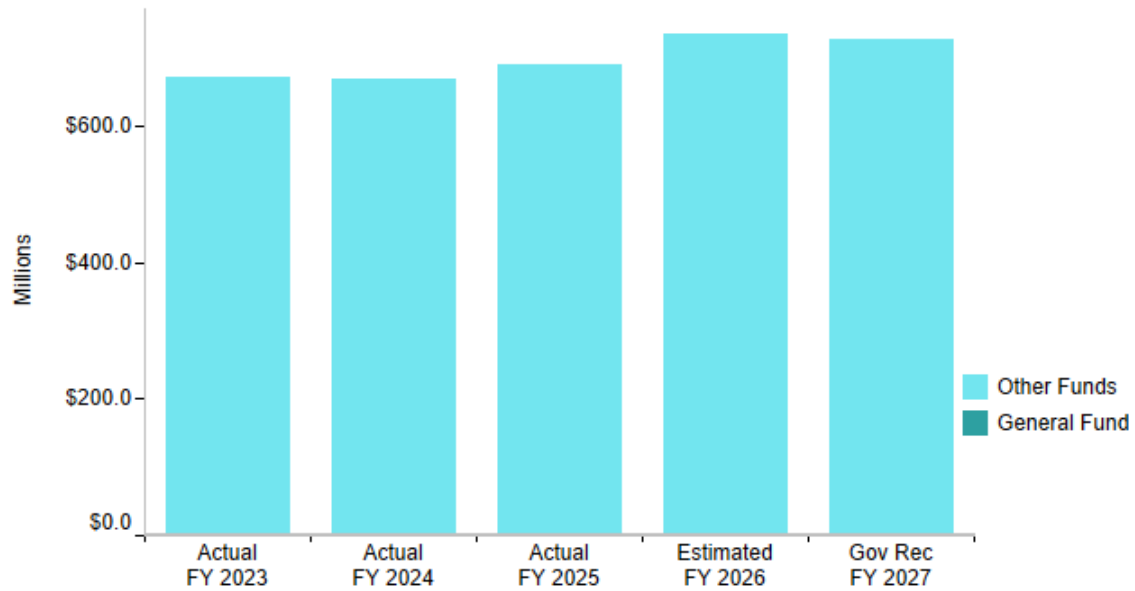
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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Nathan Moore (515.725.0155) [nathan.moore@legis.iowa.gov](mailto:nathan.moore@legis.iowa.gov)

**FY 2027 Governor's Recommendations  
 Total: \$727,706,181**



**Funding History by Appropriations Subcommittee —  
 Transportation, Infrastructure, and Capitals**

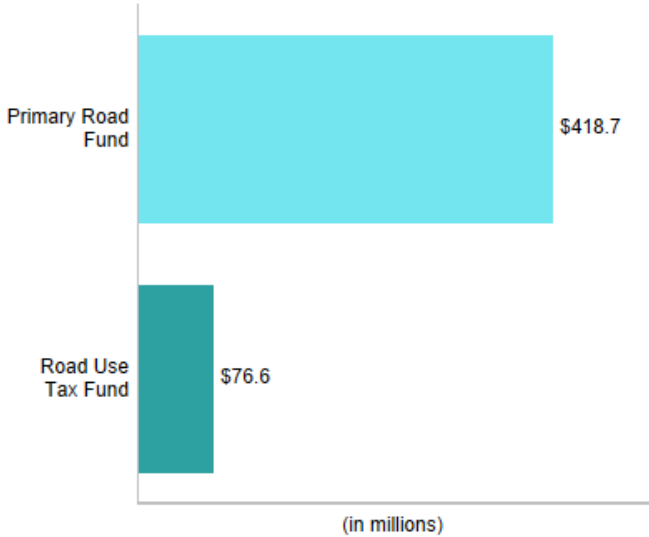


**DEPARTMENT OF TRANSPORTATION**

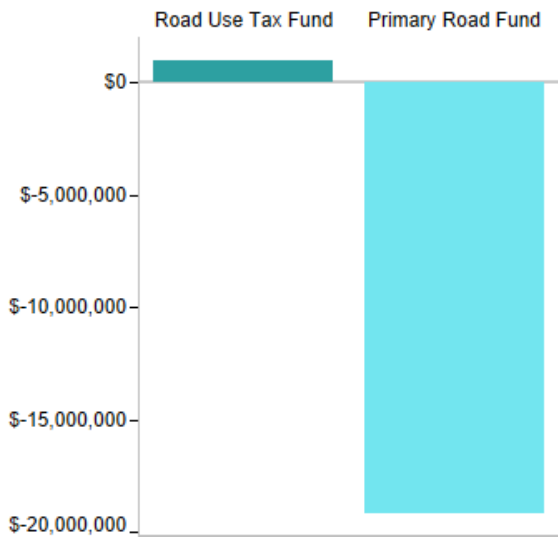
**Overview and Funding History**

**Agency Overview:** The mission of the [Department of Transportation \(DOT\)](#) is to serve the public by delivering a modern transportation system that supports the economic and social vitality of Iowa, increases safety, and maximizes customer satisfaction. The DOT consists of six operating divisions: Administrative Services, Field Operations, Motor Vehicle, Information Technology (IT), System Operations, and Transportation Development. Funding for the DOT comes from the State road funds, the Road Use Tax Fund (RUTF), and the Primary Road Fund (PRF). In addition to two operations appropriations, the DOT receives special purpose and capitals appropriations that are separate from the operating division budget units but essential for the operation of the Department.

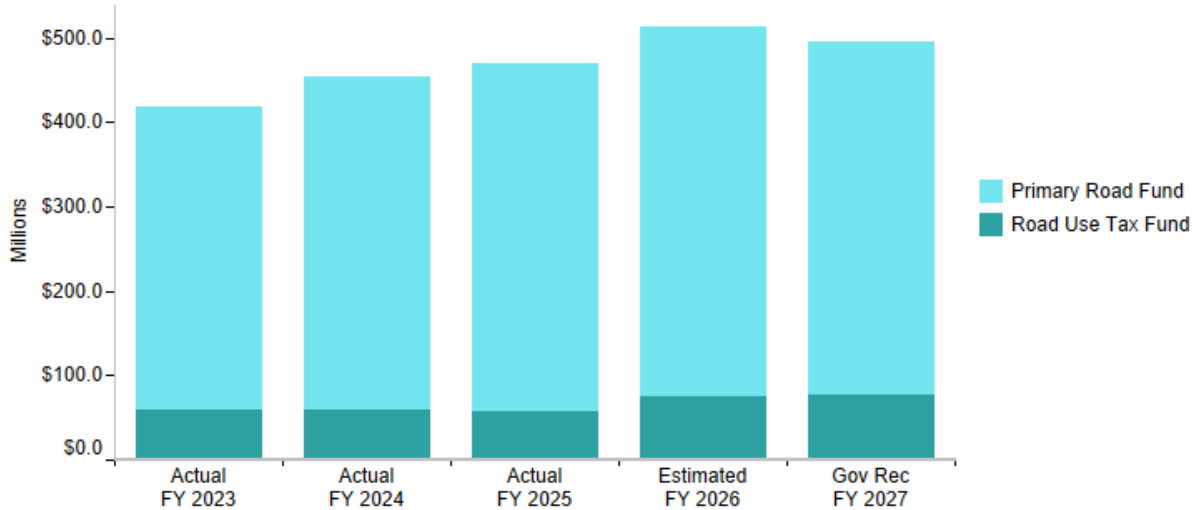
**FY 2027 Governor's Recommendations  
Total: \$495,284,201**



**Governor's Recommendations  
Compared to Estimated FY 2026**



**Funding History**



Other Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Transportation, Department of</b>				
<b>Transportation, Dept. of</b>				
RUTF - Driver's Licenses	\$ 1,600,000	\$ 0	\$ 0	\$ 0
RUTF - Motor Vehicle	32,710,876	34,234,969	34,234,969	0
RUTF - Highway Division/Transportation Operations	17,700,921	18,067,288	17,723,539	-343,749
RUTF - DAS Personnel & Utility Services	455,647	500,878	1,823,348	1,322,470
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	141,577	153,679	199,907	46,228
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	107,884	107,884	107,884	0
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Personal Delivery of Services	162,362	225,000	225,000	0
PRF - Highway/Transportation Operations	348,250,373	355,150,300	348,619,071	-6,531,229
PRF - DAS Personnel & Utility Services	2,798,974	3,076,822	11,200,563	8,123,741
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,432,963	3,726,405	4,835,877	1,109,472
PRF - Garage Fuel & Waste Mgmt.	1,000,000	0	0	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	662,716	662,716	662,716	0
PRF - Transportation Maps	195,000	0	195,000	195,000
PRF - Inventory & Equip.	29,626,000	40,818,240	23,623,165	-17,195,075
PRF - Statewide Communications System	442,162	442,162	442,162	0
<b>Total Transportation, Department of</b>	<b>\$ 441,928,455</b>	<b>\$ 459,807,343</b>	<b>\$ 446,534,201</b>	<b>\$ -13,273,142</b>
<b>Transportation Capitals</b>				
<b>Transportation Capital</b>				
RUTF - Scale/MVD Facilities Maint	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
PRF - Facility Major Maintenance & Enhancements	6,300,000	6,300,000	7,300,000	1,000,000
PRF - Facility Routine Maintenance & Preservation	5,200,000	8,050,000	8,050,000	0
RUTF - Electronic Records Management System	1,974,000	0	0	0
PRF - Electronic Records Management System	126,000	0	0	0
PRF - Albia Garage Renovation	7,291,067	0	0	0
PRF - Jefferson Garage Renovation	6,999,292	0	0	0
PRF - Waterloo Garage Renovation	0	18,897,387	0	-18,897,387
RUTF - ARTS Modernization	0	20,000,000	20,000,000	0
PRF - Alton Garage Replacement	0	0	13,000,000	13,000,000
<b>Total Transportation Capitals</b>	<b>\$ 28,290,359</b>	<b>\$ 53,647,387</b>	<b>\$ 48,750,000</b>	<b>\$ -4,897,387</b>

Governor's FY 2027 Recommended Changes

Several appropriations receive two separate line-item appropriations: one from the RUTF and one from the PRF. These line items are detailed in the figure on the prior page. The Governor's recommended changes for FY 2027 are below.

**Transportation Operations \$-6,874,978**

A net decrease of \$6,531,229 from the PRF and net decrease of \$343,749 from the RUTF for the following changes:

- An increase of \$984,200 from the PRF and \$51,800 from the RUTF due to equipment depreciation costs.
- An increase of \$1,458,471 from the PRF and \$76,762 to shift funding from the Inventory and Equipment line-item to Transportation Operations due to a new equipment capitalization threshold. This change will result in additional equipment being purchased directly from the Transportation Operations

appropriation, and less equipment being purchased from the Materials and Equipment Revolving Fund which is funded by the Inventory and Equipment Replacement appropriation.

- A decrease of \$8,973,900 from the PRF and \$472,311 from the RUTF to shift funding from the Transportation Operations line item to the DAS Personal and Utility Services. Funding for the Department of Management Division of Information Technology (DOM DoIT) services will be paid from the Department of Administrative Services Personnel and Utility Services appropriation.

**Department of Administrative Services Personnel and Utility Services** **\$9,446,211**

An increase of \$9,446,211 to pay the Department of Administrative Services (DAS) and DOM DoIT utility services. This appropriation increase is comprised of two line items, one from the RUTF (\$1,322,470) and one from the PRF (\$8,123,741). Funding for DOM DoIT services will now be provided by this appropriation.

**Workers' Compensation** **\$1,155,700**

An increase of \$1,155,700 for workers' compensation payments due to an increase in workers' compensation costs. Workers' compensation covers all approved medical expenses for the treatment of employee injuries and lost wages if the employee is incapacitated for more than three days. Premiums are based on a five-year rolling average of claims experience for the DOT. This appropriation increase is comprised of two line items, one from the RUTF (\$46,228) and one from the PRF (\$1,109,472).

**Transportation Maps** **\$195,000**

An increase of \$195,000 for transportation maps from the PRF. Funding for transportation maps is appropriated every other year. Funding was last appropriated in FY 2025.

**Inventory and Equipment Replacement** **\$-17,195,075**

A net decrease from the PRF of \$17,195,075 due to the following changes:

- A decrease of \$14,623,842 due to savings in fleet replacement costs related to operational efficiencies and a reduction in one-time funding from FY 2026 for supply chain issues.
- A decrease of \$1,036,000 due to equipment depreciation costs.
- A decrease of \$1,535,233 to shift funding to Transportation Operations due to a new equipment capitalization threshold. This change will result in additional equipment being purchased directly from the Transportation Operations appropriation, and less equipment being purchased from the Materials and Equipment Revolving Fund which is funded by the Inventory and Equipment Replacement appropriation.

**Facility Major Maintenance and Enhancements** **\$1,000,000**

An increase of \$1,000,000 from the PRF due to projects to lower ongoing utility cost.

**Waterloo Garage Renovation** **\$-18,897,387**

A decrease of \$18,897,387 from the PRF due to one-time funding appropriated for the Waterloo garage renovation in FY 2026. In 2026, the General Assembly appropriated \$18,897,387 to modernize the current facility. The facility was deteriorating due to age and was unable to accommodate current DOT operations and equipment.

**Alton Garage Replacement** **\$13,000,000**

A new appropriation of \$13,000,000 from the PRF to replace the Alton DOT garage facility. The current facility is deteriorating due to age and is not properly sized to accommodate current DOT equipment.

**Discussion Items**

**Interim Committee** — The All-Terrain Vehicles and Off-Road Utility Vehicles on Highways Interim Study Committee established in 2025 Iowa Acts, ch. 159, met on December 30, 2025. The Committee is required to examine policy matters and recommend statutory changes related to the operation of all-terrain vehicles and off-road utility vehicles on highways by January 12, 2026.

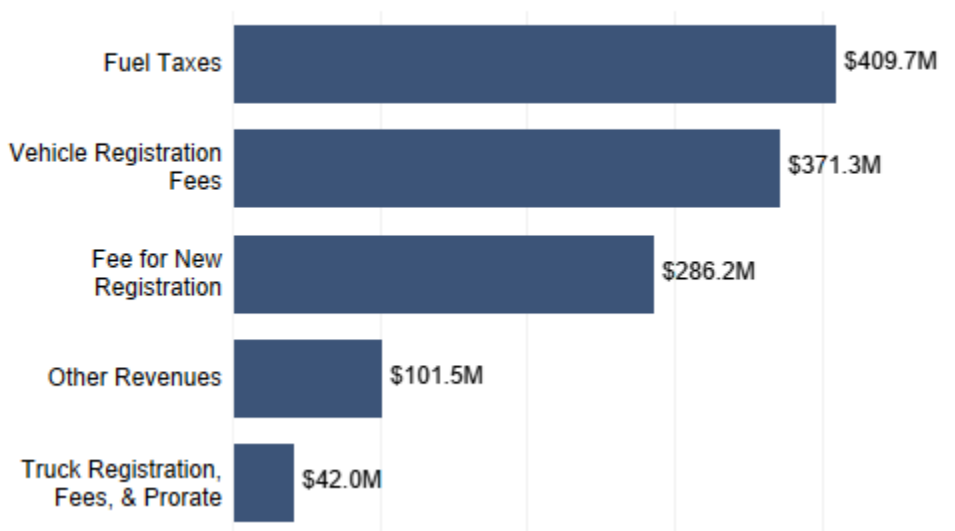
**RUTF Distributions**

As of January 2026, total FY 2026 distributions from the RUTF have increased by \$8,631,848 compared to FY 2025 for the same period. Distributions from the RUTF are made to the PRF, Secondary Road Fund, Farm-to-Market Road Fund, and Street Construction Fund after certain off-the-top distributions are made. The PRF receives 47.50% of RUTF distributions and provides a majority of the DOT’s funding for State roadways. The Secondary Road Fund receives 24.50% of RUTF distributions and funds county roads. The Farm-to-Market Fund receives 8.00% of RUTF distributions and is used to maintain secondary roads. The Street Construction Fund receives 20.00% of RUTF distributions and is used for city road maintenance and projects.

RUTF All Distributions		
Off-the-Top Distributions		
	FY 2025	FY 2026
Statutory Distribution	\$86,211,419	\$86,569,784
Appropriations	\$36,026,416	\$46,158,353
TIME-21	\$10,920,048	\$11,004,023
Other Adjustment	\$0	\$0
Final RUTF Distributions		
Primary Road Fund	\$507,762,732	\$506,840,077
Secondary Road Fund - Counties	\$261,898,672	\$261,422,778
Farm-to-Market Road Fund	\$85,517,933	\$85,362,539
Street Construction Fund - Cities	\$213,794,835	\$213,406,349
<b>Grand Total</b>	<b>\$1,202,132,055</b>	<b>\$1,210,763,903</b>

The majority of funding allocated to the RUTF is provided through fuel taxes, annual registration fees, and new registration fees. These three revenue sources have provided 88.15% of all revenue distributed in the RUTF through December 31, 2025. Fuel taxes are the largest source of revenue to the RUTF, providing 33.80% of total revenue for FY 2026. Fiscal year 2026 distributions by revenue source through January 2026 are displayed below.

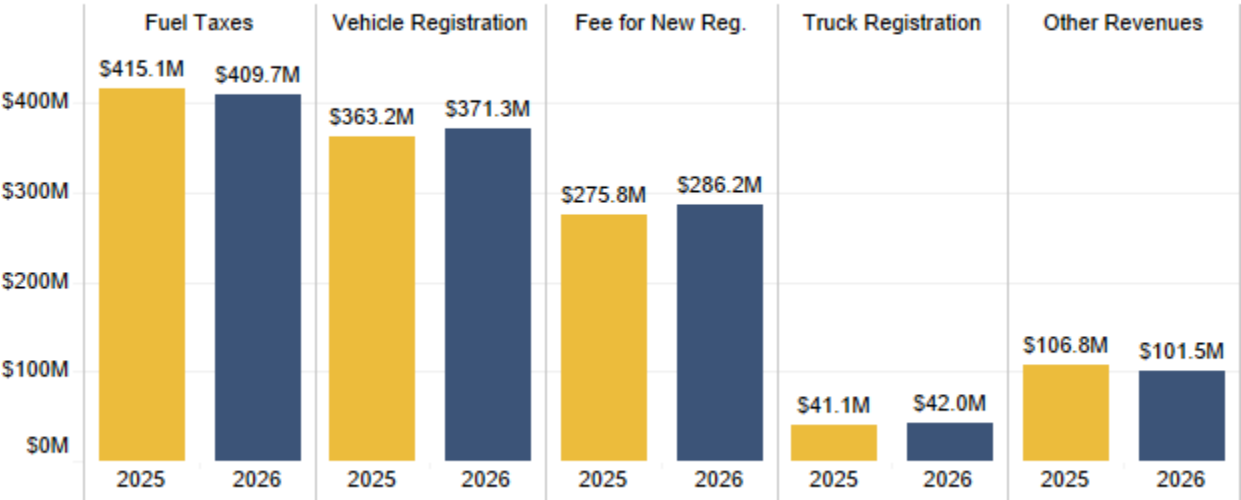
Road Use Tax Fund Distributions by Revenue Source — FY 2026



**Year-to-Date Fuel Taxes**

Fuel taxes make up the largest source of revenue to the RUTF. As of January 2026, total FY 2026 fuel tax revenue is \$409,711,048. Fuel taxes have decreased \$5,423,784 compared to FY 2025 for the same period. Vehicle registrations are the second largest source of revenue to the RUTF. As of January 2026, total FY 2026 vehicle registrations revenue is \$371,331,693. Vehicle registrations increased by \$8,089,604 compared to FY 2025. New registrations fees is the third-largest source of revenue to the RUTF. As of January 2026, total FY 2026 new registrations fees revenue is \$286,235,916. Fees for new registrations increased by \$10,397,735 compared to FY 2025. Fiscal year 2026 distributions by revenue source are displayed below in comparison with FY 2025 distributions.

**Year-To-Date Distributions by Revenue Source**  
 FY 2025 vs FY 2026



Note: Year-over-year difference may not match the narrative description due to rounding.

**FEDERAL-AID HIGHWAY PROGRAM FUNDS FOR FISCAL YEAR 2026**

The apportionments made available by the Infrastructure Investment and Jobs Act for federal fiscal year 2026 are for the following programs:

- National Highway Performance Program (NHPP).
- Surface Transportation Block Grant (STBG) Program.
- Highway Safety Improvement Program (HSIP).
- Railway-Highway Crossings Program (RHCP).
- Congestion Mitigation and Air Quality (CMAQ) Improvement Program.
- National Highway Freight Program (NHFP).
- Metropolitan Planning Program (MPP).
- Carbon Reduction Program (CRP).
- Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Formula Program.

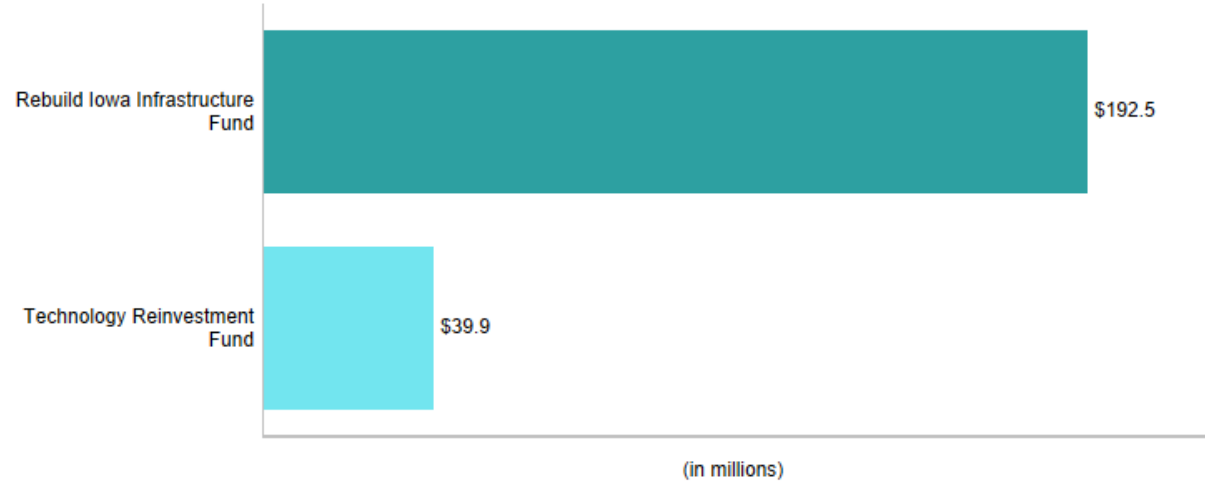
The State of Iowa receives an apportionment of \$704,756,741. The State of Iowa full apportionment is available on the [Federal Highway Administration \(FHWA\) website](#).

**INFRASTRUCTURE**

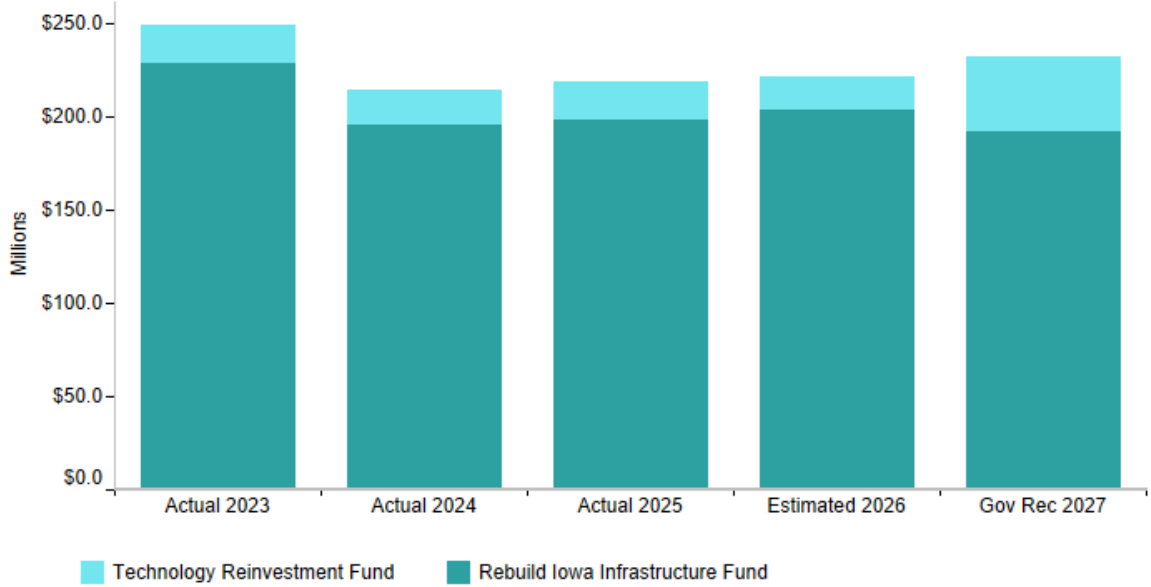
**Overview and Funding History**

**Infrastructure Overview:** Primary infrastructure funding sources for FY 2027 include the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund (TRF). The RIIF is principally funded from wagering taxes paid to the State by Iowa casinos after specific allocations in accordance with Iowa Code section 8.57. Generally, wagering tax revenue comprises 75.00% to 85.00% of the revenue deposited in the RIIF. By statute, the TRF receives a standing appropriation of \$17,500,000 from the General Fund. However, the Governor is recommending the TRF receive \$39,925,002 from the RIIF for FY 2026.

**FY 2027 Governor's Recommendations**  
**Total: \$232,421,980**



**Funding History**



**Other Fund Recommendations**

The figure on the following pages shows total recommended appropriations of \$232,421,980, which includes \$192,496,978 from the RIIF and \$39,925,002 from the TRF. The total for the RIIF does not reflect an appropriation from the RIIF for the Environment First Fund (EFF) or from RIIF to the TRF. The RIIF balance sheet will reflect the \$42,000,000 to the EFF and \$39,925,002 to the TRF, which results in total recommended appropriations of \$274,421,980. The figure below includes all infrastructure appropriations from the RIIF and TRF. See **Appendix D** for the balance sheets for each of the funds, which list the Governor’s recommendations for projects from those funds. Funding sources are denoted by an acronym at the end of the appropriation name. See **Appendix A** for acronym definitions.

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Administrative Services Capitals</b>				
<b>Administrative Services - Capitals</b>				
Major Maintenance - RIIF	\$ 22,000,000	\$ 22,000,000	\$ 22,000,000	\$ 0
Historical Building Repairs - RIIF	0	5,000,000	0	-5,000,000
Routine Maintenance (Standing) - RIIF	2,000,000	2,000,000	2,000,000	0
Elevator Upgrades/Replacements - RIIF	5,364,500	0	0	0
Major Main. W. Capitol Steps - RIIF	2,000,000	0	0	0
Underground Railroad Markers - RIIF	0	40,000	0	-40,000
Terrace Hill - RIIF	0	0	1,000,000	1,000,000
<b>Total Administrative Services Capitals</b>	<b>\$ 31,364,500</b>	<b>\$ 29,040,000</b>	<b>\$ 25,000,000</b>	<b>\$ -4,040,000</b>
<b>Agriculture and Land Stewardship, Dept of</b>				
<b>Agriculture and Land Stewardship</b>				
Water Quality Initiative - RIIF	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuel Infra. Fund - RIIF	10,000,000	10,000,000	0	-10,000,000
Fertilizer Management - RIIF	1,000,000	1,000,000	1,000,000	0
Renewable Fuel Infra. Fund - Supplement - RIIF	2,000,000	0	0	0
Renewable Fuel Infra. Fund - Corrective Awards - RIIF	2,000,000	0	0	0
<b>Total Agriculture and Land Stewardship, Dept of</b>	<b>\$ 23,200,000</b>	<b>\$ 19,200,000</b>	<b>\$ 9,200,000</b>	<b>\$ -10,000,000</b>
<b>Veterans Affairs, Department of</b>				
<b>Veterans Affairs, Dept. of</b>				
Cemetery Equipment Replacement - RIIF	\$ 168,388	\$ 0	\$ 0	\$ 0
<b>Total Veterans Affairs, Department of</b>	<b>\$ 168,388</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Attorney General</b>				
<b>Justice, Dept. of</b>				
AG Cybersecurity and Technology - TRF	\$ 278,503	\$ 0	\$ 0	\$ 0
<b>Total Attorney General</b>	<b>\$ 278,503</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Blind Capitals, Department for the</b>				
<b>Dept. for the Blind Capitals</b>				
Building Repairs - RIIF	\$ 225,600	\$ 559,000	\$ 250,000	\$ -309,000
<b>Total Blind Capitals, Department for the</b>	<b>\$ 225,600</b>	<b>\$ 559,000</b>	<b>\$ 250,000</b>	<b>\$ -309,000</b>
<b>Corrections Capitals</b>				
<b>Corrections Capitals</b>				
DOC Technology - TRF	\$ 0	\$ 0	\$ 697,425	\$ 697,425
DOC Capitals Request - RIIF	0	0	8,137,500	8,137,500
Camera System Upgrades - TRF	2,464,779	0	0	0
IMCC Pharmacy Technology Upgrades - TRF	200,000	0	0	0
IMCC Data and Voice Network Switching Replac. - TRF	100,000	0	0	0
ICIW Data and Voice Network Switching Replac. - TRF	500,000	0	0	0
IMCC ICIW Server Replacements - TRF	200,000	0	0	0
CBC Technology Updates - TRF	139,500	0	0	0
DOC FY26 Technology Projects and Upgrades -TRF	0	3,013,466	0	-3,013,466
DOC-CBC District 4 Renovation and Office Construction - RIIF	0	4,163,847	2,775,898	-1,387,949
<b>Total Corrections Capitals</b>	<b>\$ 3,604,279</b>	<b>\$ 7,177,313</b>	<b>\$ 11,610,823</b>	<b>\$ 4,433,510</b>

Other Fund Recommendations, Continued

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Economic Development Authority</b>				
<b>Economic Development Authority</b>				
Community Attraction & Tourism Grants - RIIIF	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Destination Iowa - RIIIF	10,000,000	10,000,000	10,000,000	0
Regional Sports Authorities - RIIIF	700,000	750,000	0	-750,000
Rural YMCA Grant Program - RIIIF	250,000	0	250,000	250,000
USS Iowa Battleship - Deck Renov. - RIIIF	750,000	0	0	0
IEDA Technology Reinvestment Projects - TRF	0	5,375,000	0	-5,375,000
Strategic Infrastructure Program Fund - RIIIF	0	0	10,000,000	10,000,000
Local Government Shared Services Grant - RIIIF	0	0	10,000,000	10,000,000
Library and Museum Renovation Project - RIIIF	0	0	3,000,000	3,000,000
Facility Enhancement - RIIIF	0	0	7,000,000	7,000,000
<b>Total Economic Development Authority</b>	<b>\$ 21,700,000</b>	<b>\$ 26,125,000</b>	<b>\$ 50,250,000</b>	<b>\$ 24,125,000</b>
<b>Education, Department of</b>				
<b>Education, Dept. of</b>				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
<b>Total Education, Dept. of</b>	<b>\$ 3,327,000</b>	<b>\$ 3,327,000</b>	<b>\$ 3,327,000</b>	<b>\$ 0</b>
<b>Iowa PBS</b>				
Digital Asset Management System - TRF	\$ 196,000	\$ 0	\$ 0	\$ 0
<b>Total Education, Department of</b>	<b>\$ 3,523,000</b>	<b>\$ 3,327,000</b>	<b>\$ 3,327,000</b>	<b>\$ 0</b>
<b>Education Capitals</b>				
<b>Education Capitals</b>				
Giangreco Building Roof Repair - RIIIF	\$ 0	\$ 0	\$ 11,527,569	\$ 11,527,569
<b>Total Education Capitals</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,527,569</b>	<b>\$ 11,527,569</b>
<b>General Assembly Capitals</b>				
<b>Legislature-Capitals</b>				
State Capitol Maintenance Fund - RIIIF	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0
<b>Total General Assembly Capitals</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 0</b>
<b>Health and Human Services, Department of</b>				
<b>Health and Human Services</b>				
Lucas Building Renovation - RIIIF	\$ 5,000,000	\$ 0	\$ 0	\$ 0
CCUSO Patient Doors Conversion - RIIIF	50,000	0	0	0
CCUSO Renovation - RIIIF	7,000,000	0	0	0
Woodward Tunnel Decentralization - RIIIF	14,500,000	14,275,000	0	-14,275,000
Iowa Medical Examiner Office Expansion - RIIIF	5,000,000	28,000,000	3,300,000	-24,700,000
MEME Maint. & Operations - TRF	330,000	0	0	0
Criminal Justice Info System (CJIS) - TRF	1,400,000	0	0	0
Justice Data Warehouse - TRF	282,664	0	0	0
Medicaid Technology - TRF	1,335,178	0	0	0
State Poison Control Center - TRF	34,000	34,000	42,080	8,080
Public Assistance Oversight - SNAP FIP IT - TRF	0	0	19,897,695	19,897,695
Public Assistance Oversight - Data Sources - TRF	0	0	1,633,361	1,633,361
OBBBA IT Costs - TRF	0	0	3,473,690	3,473,690
<b>Total Health and Human Services, Department of</b>	<b>\$ 34,931,842</b>	<b>\$ 42,309,000</b>	<b>\$ 28,346,826</b>	<b>\$ -13,962,174</b>
<b>Iowa Finance Authority</b>				
<b>Iowa Finance Authority</b>				
State Housing Trust Fund (STND) - RIIIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
<b>Total Iowa Finance Authority</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 0</b>

Other Fund Recommendations, Continued

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Judicial Branch Capitals</b>				
<b>Judicial Branch Capitals</b>				
Judicial Building Improvements - RIF	\$ 475,000	\$ 0	\$ 0	\$ 0
Dallas Co Courthouse Renovation & Furniture - RIF	481,200	0	0	0
Johnson Co Courthouse Renovation & Furniture - RIF	111,000	0	0	0
<b>Total Judicial Branch Capitals</b>	<b>\$ 1,067,200</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Law Enforcement Academy</b>				
<b>Iowa Law Enforcement Academy</b>				
Iowa Driving Training Facility - RIF	\$ 0	\$ 15,000,000	\$ 0	\$ -15,000,000
Firearms Range Training Facility - RIF	0	0	3,700,000	3,700,000
<b>Total Law Enforcement Academy</b>	<b>\$ 0</b>	<b>\$ 15,000,000</b>	<b>\$ 3,700,000</b>	<b>\$ -11,300,000</b>
<b>Management, Department of</b>				
<b>DOM - Division of Information Technology</b>				
DOM DoIT Cybersecurity - TRF	\$ 2,947,658	\$ 2,947,658	\$ 2,947,658	\$ 0
<b>Management, Dept. of</b>				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	70,000	70,000	0
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Enterprise AI Capacity Expansion - TRF	0	0	2,510,000	2,510,000
DPS/DOT - MACH & TraCS Modernization - TRF	0	0	2,000,000	2,000,000
Socrata License - TRF	382,131	358,429	358,429	0
Iowa Integrated Justice (IIJ) - TRF	0	1,400,000	1,400,000	0
Justice Data Warehouse - TRF	0	282,664	282,664	0
Justice Data Warehouse Transition - TRF	0	290,000	0	-290,000
<b>Management, Dept. of</b>	<b>\$ 617,131</b>	<b>\$ 2,566,093</b>	<b>\$ 6,786,093</b>	<b>\$ 4,220,000</b>
<b>Total Management, Department of</b>	<b>\$ 3,564,789</b>	<b>\$ 5,513,751</b>	<b>\$ 9,733,751</b>	<b>\$ 4,220,000</b>
<b>Natural Resources, Department of</b>				
<b>Natural Resources</b>				
Water Trails Low Head Dam Prog. - RIF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIF	250,000	0	0	0
Derelict Buildings Program - RIF	0	0	1,000,000	1,000,000
<b>Total Natural Resources, Department of</b>	<b>\$ 1,750,000</b>	<b>\$ 1,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 1,000,000</b>
<b>Natural Resources Capitals</b>				
<b>Natural Resources Capitals</b>				
Lake Restoration & Water Quality - RIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIF	5,000,000	5,000,000	5,000,000	0
State Park Accessibility - RIF	1,000,000	0	0	0
Law Enforcement Radios - TRF	1,565,000	0	0	0
<b>Total Natural Resources Capitals</b>	<b>\$ 17,165,000</b>	<b>\$ 14,600,000</b>	<b>\$ 14,600,000</b>	<b>\$ 0</b>
<b>Public Defense, Department of</b>				
<b>Public Defense, Dept. of</b>				
Technology Projects - TRF	\$ 0	\$ 220,000	\$ 0	\$ -220,000
<b>Total Public Defense, Department of</b>	<b>\$ 0</b>	<b>\$ 220,000</b>	<b>\$ 0</b>	<b>\$ -220,000</b>
<b>Public Defense Capitals</b>				
<b>Public Defense Capitals</b>				
Facility/Armory Maintenance - RIF	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 0
Modernization of Readiness Ctrs - RIF	2,100,000	2,100,000	2,100,000	0
Camp Dodge Infrastructure Upgrades - RIF	550,000	550,000	550,000	0
<b>Total Public Defense Capitals</b>	<b>\$ 4,750,000</b>	<b>\$ 4,750,000</b>	<b>\$ 4,750,000</b>	<b>\$ 0</b>

Other Fund Recommendations, Continued

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Homeland Security and Emergency Mgmt.</u></b>				
<b>Homeland Security &amp; Emergency Mgmt.</b>				
Levee Improvement Fund - RIF	\$ 10,000,000	\$ 0	\$ 0	\$ 0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
<b>Total Homeland Security and Emergency Mgmt.</b>	<b>\$ 10,400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 0</b>
<b><u>Public Safety, Department of</u></b>				
<b>Public Safety, Dept. of</b>				
State Interop. Comm. System - RIF	\$ 6,424,379	\$ 6,486,177	\$ 2,846,011	\$ -3,640,166
Public Safety Equipment Fund - RIF	2,500,000	0	0	0
<b>Total Public Safety, Department of</b>	<b>\$ 8,924,379</b>	<b>\$ 6,486,177</b>	<b>\$ 2,846,011</b>	<b>\$ -3,640,166</b>
<b><u>Public Safety Capitals</u></b>				
<b>Public Safety Capitals</b>				
DPS Technology Projects - TRF	\$ 0	\$ 0	\$ 300,000	\$ 300,000
<b>Total Public Safety Capitals</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
Regents Tuition Replacement - RIF	\$ 26,500,000	\$ 25,600,000	\$ 25,000,000	\$ -600,000
<b>Total Regents, Board of</b>	<b>\$ 26,500,000</b>	<b>\$ 25,600,000</b>	<b>\$ 25,000,000</b>	<b>\$ -600,000</b>
<b><u>Regents Capitals</u></b>				
<b>Regents Capitals</b>				
UNI - Industrial Tech Center - RIF	\$ 3,850,000	\$ 0	\$ 0	\$ 0
Iowa Lakeside Lab Infrastructure - RIF	3,000,000	3,000,000	0	-3,000,000
UNI Deferred Maintenance - Commons - RIF	0	1,000,000	6,000,000	5,000,000
Nursing Simulation Laboratory - RIF	0	0	7,000,000	7,000,000
<b>Total Regents Capitals</b>	<b>\$ 6,850,000</b>	<b>\$ 4,000,000</b>	<b>\$ 13,000,000</b>	<b>\$ 9,000,000</b>
<b><u>Revenue, Department of</u></b>				
<b>Revenue, Dept. of</b>				
Tax System Modernization - TRF	\$ 4,070,460	\$ 0	\$ 0	\$ 0
<b>Total Revenue, Department of</b>	<b>\$ 4,070,460</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Secretary of State, Office of the</u></b>				
<b>Secretary of State</b>				
Secretary of State Cyber Technology - TRF	\$ 324,000	\$ 0	\$ 0	\$ 0
<b>Total Secretary of State, Office of the</b>	<b>\$ 324,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>State Fair Authority Capitals</u></b>				
<b>State Fair Foundation</b>				
Iowa State Fair Agriculture Facility - RIF	\$ 0	\$ 2,500,000	\$ 2,500,000	\$ 0
<b>Total State Fair Authority Capitals</b>	<b>\$ 0</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 0</b>
<b><u>Transportation, Department of</u></b>				
<b>Transportation, Dept. of</b>				
Recreational Trails Grants - RIF	2,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIF	1,500,000	1,200,000	1,200,000	0
Railroad Revolving Loan & Grant - RIF	2,000,000	2,000,000	2,000,000	0
Commercial Aviation Infra Grants - RIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIF	1,000,000	1,000,000	1,000,000	0
Recreational Trails Grant Supplement - RIF	1,000,000	0	0	0
<b>Total Transportation, Department of</b>	<b>\$ 9,900,000</b>	<b>\$ 8,600,000</b>	<b>\$ 8,600,000</b>	<b>\$ 0</b>

**Other Fund Recommendations, Continued**

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Treasurer of State, Office of</b>				
<b>Treasurer of State</b>				
Clearwater Software - TRF	\$ 192,000	\$ 192,000	\$ 192,000	\$ 0
Tyler Tech Software - TRF	228,000	228,000	228,000	0
County Fair Improvements - RIIF	1,060,000	1,060,000	1,060,000	0
<b>Total Treasurer of State, Office of</b>	<b>\$ 1,480,000</b>	<b>\$ 1,480,000</b>	<b>\$ 1,480,000</b>	<b>\$ 0</b>

**Rebuild Iowa Infrastructure Fund**

**Current Law RIIF Appropriations**

The Governor is recommending a total of \$274,421,980 in appropriations from the RIIF for FY 2027. Of the total, \$78,075,898 are previously enacted and standing appropriations and \$196,346,082 are new recommendations. Standing appropriations are established in the Iowa Code and are funded each year unless the General Assembly decides to amend the appropriation for that year. The standing appropriations are listed below.

**FY 2027 Standing Appropriations**

<b>Environment First Fund</b> — This standing appropriation provides funding to the Agriculture and Natural Resources Subcommittee, which appropriates funding for the Department of Agriculture and Land Stewardship (DALs) and the Department of Natural Resources (DNR).	\$42,000,000
<b>Iowa Finance Authority</b> <b>State Housing Trust Fund</b> — This appropriation funds low-income housing through two programs: the Local Housing Trust Fund Program and the Project-Based Housing Program.	\$3,000,000
<b>Department of Administrative Services</b> <b>Routine Maintenance</b> — This appropriation funds routine maintenance expenditures for buildings on the Capitol Complex occupied by the Department of Corrections (DOC), the Department of Health and Human Services (HHS), and other State agencies.	\$2,000,000
<b>Legislative Branch</b> <b>State Capitol Maintenance Fund</b> — This funding is intended to maintain the Iowa State Capitol Building and the Ola Babcock Miller Building. The funding is under the authority of the Legislative Council.	\$500,000

**Appropriations Previously Enacted FY 2025 – FY 2029**

In addition to the standing appropriations listed above, the General Assembly has enacted the following appropriations. Bold years will be funded in FY 2027 and beyond.

<b>Department of Administrative Services</b>			
<b>Major Maintenance</b> — In FY 2025, the General Assembly appropriated a total of \$112,000,000 for major maintenance over five years. Additional explanation on major maintenance to State facilities is included under Discussion Items.	FY 2025	\$24,000,000	
	FY 2026	\$22,000,000	
	<b>FY 2027</b>	<b>\$22,000,000</b>	
	<b>FY 2028</b>	<b>\$22,000,000</b>	
	<b>FY 2029</b>	<b>\$22,000,000</b>	
<b>Department of Corrections</b>			
<b>CBC District 4 Central Office</b> — This appropriation will fund the construction of a new Central Office to house all field staff and to retool the	FY 2026	\$4,163,847	
	<b>FY 2027</b>	<b>\$2,775,898</b>	

current Central Office to be utilized as a 30-bed residential facility for the Community-Based Corrections (CBC) Fourth District in Council Bluffs.

**Department of Health and Human Services**

**Iowa Medical Examiner Office Expansion** — This appropriation will fund the renovation and expansion at the Iowa Office of the State Medical Examiner (IOSME), including the addition of eight new stations to accommodate the increasing caseload.

FY 2025	\$5,000,000
FY 2026	\$28,000,000
<b>FY 2027</b>	<b>\$3,300,000</b>

**State Fair Authority**

**Agriculture Facility** — This appropriation will fund a new agricultural education facility at the Iowa State Fair to highlight agriculture in Iowa and the world in an interactive fashion.

FY 2026	\$2,500,000
<b>FY 2027</b>	<b>\$2,500,000</b>

**Governor’s FY 2027 Recommendations from the RIF**

**Department of Administrative Services (DAS)**

- **Major Maintenance:** *The Governor is recommending funding of \$22,000,000 for FY 2027. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* Major maintenance funds are used to correct deficiencies in State buildings and make a wide range of repairs. Major maintenance is defined as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components as necessary to return a facility to its currently intended use, to prevent further damage, or to make it compliant with changes in laws, regulations, codes, or standards.” As of the most recent Major Maintenance list from December 2024, the State of Iowa currently has more than \$437,000,000 in deferred maintenance costs.
- **Terrace Hill:** *The Governor is recommending funding of \$1,000,000 for FY 2027.* This appropriation will fund major maintenance projects at Terrace Hill.

**Department of Agriculture and Land Stewardship**

- **Water Quality Initiative:** *The Governor is recommending funding of \$8,200,000 for FY 2027. The Governor is also recommending funding for the Water Quality Initiative from the EFF. The Governor is recommending total appropriations to the Water Quality Initiative from all funds of \$10,575,000.*
- **Fertilizer Management:** *The Governor is recommending funding of \$1,000,000 for FY 2027.* This appropriation would fund research to update static maximum return to nitrogen (MRTN) recommendations to a new dynamic modeling system that considers variability in the environment, management, and weather. The program’s goal is to assist in efforts to improve water quality by reducing the risk of nutrient runoff and maximizing profitability for farmers.

**Department for the Blind**

**Building Repairs:** *The Governor is recommending \$250,000 in FY 2027.* This appropriation would fund the increased costs for materials and installation associated with the replacement of the building’s chiller. The Department received \$559,000 for replacement costs in FY 2026.

**Department of Corrections**

- **Air Conditioning:** *The Governor is recommending \$8,137,500 total in FY 2027 for the following:*
  - **Anamosa State Penitentiary (ASP) Air Conditioning:** This appropriation would fund the installation of air conditioning in Living Unit C, Living Unit B, and Living Unit D Third Floor.
  - **Mount Pleasant Correctional Facility (MPCF) Air Conditioning:** This appropriation would fund the installation of air conditioning in the east and west housing units at the MPCF.
- **CBC District 4 Central Office:** *The Governor is recommending \$2,775,898 in FY 2027. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* This appropriation would fund the construction of a new Central Office to house all field staff and to retool the current Central Office to be utilized as a 30-bed residential facility at the Fourth District in Council Bluffs. Currently, staff are allocated throughout multiple office locations in the District. This project received an appropriation of \$4,163,847 in FY 2026.

**Iowa Economic Development Authority (IEDA)**

- **Community Attraction and Tourism (CAT) Grants:** *The Governor is recommending \$10,000,000 for FY 2027.* The CAT Grants assist communities in the development and creation of multipurpose attraction and tourism facilities. Eligible CAT projects must be permanent recreational, cultural, educational, or entertainment attractions; be available to the general public; and promote tourism in local communities. Eligible applicants include cities, counties, public organizations, or school districts in cooperation with the city or county.
- **Destination Iowa:** *The Governor is recommending \$10,000,000 for FY 2027.* This program provides grants to eligible applicants for economically significant projects that increase tourism opportunities, develop and enhance outdoor recreational opportunities, and projects that contribute to quality of life in rural communities.
- **Strengthening Communities Grants — Rural YMCA:** *The Governor is recommending \$250,000 for FY 2027.* These grants fund building improvements in YMCAs located within communities with a population of less than 28,000.
- **Facility Enhancement:** *The Governor is recommending \$7,000,000 for FY 2027.* This appropriation would fund facility enhancements for State entertainment destinations.
- **Library and Museum Renovation Project:** *The Governor is recommending \$3,000,000 for FY 2027.* This appropriation would fund facility enhancements for libraries and museums in the State.
- **Local Government Shared Services Grant:** *The Governor is recommending \$10,000,000 for FY 2027.* This appropriation would be used for grants to local governments to assist in new efforts to consolidate government positions and pursue shared services agreements with other local governments.
- **Strategic Infrastructure Program Fund:** *The Governor is recommending \$10,000,000 for FY 2027 for the IEDA Strategic Infrastructure Program Fund created under Iowa Code section [15.313](#).* The Strategic Infrastructure Program offers financial assistance to projects that develop commonly utilized assets that provide an advantage to one or more private sector entities or that create necessary physical infrastructure in the State if such projects are not adequately provided by the public or private sectors.

**Department of Education**

**Iowa School for the Deaf Giangreco Building Roof Repair:** *The Governor is recommending \$11,527,569 for FY 2027.* This appropriation would fund the full replacement of the Giangreco Building roof.

**Department of Health and Human Services**

**Iowa Office of the State Medical Examiner (IOSME) Expansion.** *The Governor is recommending \$3,300,000 in FY 2027. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* This appropriation would fund the addition of eight new stations to accommodate the increasing caseload at the IOSME. The current site was designed to accommodate 800 cases per year, and the IOSME is currently processing approximately 2,000 cases per year. The estimated total budget for the project is \$36,300,000. This project received an appropriation of \$5,000,000 in FY 2025 and \$28,000,000 in FY 2026.

**Iowa Law Enforcement Academy (ILEA)**

**Firearms Range Training Facility:** *The Governor is recommending \$3,700,000 for FY 2027.* This appropriation would fund the construction of a dedicated firearms range training facility at Camp Dodge.

**Department of Natural Resources**

- **Water Trails and Low Head Dams:** *The Governor is recommending \$1,500,000 for FY 2027.* The funds are used to support grant awards to dam owners, including State and local government entities and private owners, for water trail enhancements and dam mitigation grants to improve low head dam safety.
- **Lake Restoration:** *The Governor is recommending \$9,600,000 for FY 2027 for lake restoration, dredging, and water quality projects.* The funds are used for projects identified in the Lake Restoration Annual Report and Plan, focusing on 35 lakes and five shallow lake/wetlands. The DNR is required to implement the projects in accordance with the Lake Restoration Annual Report and Plan and Iowa

Code section [456A.33B](#). The Report and Plan is submitted annually by January 1 to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.

- **State Park Infrastructure:** *The Governor is recommending \$5,000,000 for FY 2027.* State park infrastructure improvements include replacing sewer lines, upgrading public drinking water systems, replacing shower buildings, constructing restrooms, replacing trail bridges, extending trail areas, and providing open-air interpretive shelters and exhibits.
- **Derelict Building Program:** *The Governor is recommending \$1,000,000 for FY 2027.* The [Derelict Building Program](#) is an existing program within the DNR that provides funding to Iowa towns of 5,000 or fewer residents to address neglected commercial or public structures that have sat vacant for at least six months. The Program's main focus is landfill diversion through the recycling and reuse of building materials and the elimination of hazards, both inside and out, posed by these empty structures. This appropriation would be used to support the additional requests in funding received by the Program in recent years. The Program receives its funding from the DNR's Solid Waste Alternatives Program which is funded by the Groundwater Protection Fund.

### **Department of Public Defense**

- **Facility/Armory Maintenance:** *The Governor is recommending \$2,100,000 for FY 2027 for major maintenance projects at National Guard facilities throughout the State.* The funds support major maintenance to the National Guard readiness centers. Projects include roof repairs; upgrades to heating, ventilation, and air conditioning (HVAC), electrical, and plumbing systems; additional classroom and office space; and other major maintenance and improvement projects at all 41 armories and other buildings maintained by the Iowa National Guard. State funds will be used to match federal funds.
- **Statewide Readiness Centers:** *The Governor is recommending \$2,100,000 for FY 2027 for modernization and improvement projects at National Guard readiness centers around the State.* State funds will be matched one-to-one with federal funds.
- **Camp Dodge Infrastructure Upgrades:** *The Governor is recommending \$550,000 for FY 2027 for continued construction upgrades at the Camp Dodge military installation.* Camp Dodge includes more than 300 buildings and 800 full-time employees. The post is home to the Joint Forces Headquarters (JFHQ), the State Emergency Operations Center (SEOC), National Maintenance and Battle Command Training Centers, the Iowa Gold Star Museum, the ILEA, and other entities. State funds will be used to match with federal funds.

### **Department of Public Safety**

- **Statewide Interoperability Network:** *The Governor is recommending \$2,846,011 for FY 2027 to fund the maintenance and lease costs associated with the Statewide Land Mobile Radio Communications System. The Governor is also recommending additional funding of \$442,162 from the PRF.* In FY 2024, there was an increase in the appropriation amount due to the State contractually assuming an annual maintenance agreement beginning in FY 2024. The final payment for the lease purchase was in FY 2026, and the Motorola maintenance agreement will continue through FY 2030. This communications system supports first responders during daily duties, during planned events, and when responding to emergencies.

### **Board of Regents**

- **Tuition Replacement:** *The Governor is recommending \$25,000,000 for FY 2027.* The funding is used to pay debt service on academic revenue bonds. The appropriation replaces student tuition and fees required to pay the debt service on academic revenue bonds authorized by the General Assembly in prior fiscal years. The academic revenue bonds issued by the Board of Regents are secured by student tuition and fees and are considered independent and not part of State obligations.
- **UNI — Public Policy Center at Commons:** *The Governor is recommending \$6,000,000 in FY 2027.* This appropriation would fund the complete renovation of the Commons building on the University of Northern Iowa (UNI) campus into a hub for outreach and civic education through a new Center for Civic Education to the Commons. The current Commons building at UNI has a variety of deferred maintenance issues, including HVAC systems, windows, and roof. This project received \$1,000,000 from the RIIF in FY 2026. Total appropriation requests beyond FY 2027 include \$14,340,000 in

FY 2028 and \$8,540,000 in FY 2029. Total project funding is proposed at \$33,200,000, which includes \$3,320,000 from institutional funds, gifts, and grants.

- **SUI — Nursing Simulation Laboratory:** *The Governor is recommending \$7,000,000 in FY 2027.* This project would fund a nursing simulation laboratory at the University of Iowa. Total appropriation requests beyond FY 2027 include \$7,000,000 in FY 2028 and \$6,000,000 in FY 2029. Total project funding is proposed at \$40,000,000, which includes \$20,000,000 in funding from University of Iowa General Fund Building Renewal.

### **State Fair Authority**

**Agriculture Facility:** *The Governor is recommending \$2,500,000 in FY 2027. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* This appropriation would fund a new agricultural education facility at the Iowa State Fair to highlight agriculture in Iowa and the world in an interactive fashion. This project received an appropriation of \$2,500,000 from the RIIF in FY 2026.

### **Department of Transportation**

- **Recreational Trails:** *The Governor is recommending \$2,500,000 for FY 2027 for the State Recreational Trails Program.* Funds for the Program are used for grants for statewide recreational trails, including multiuse trails and off-road paths.
- **Public Transit Infrastructure Grants:** *The Governor is recommending \$1,200,000 for FY 2027 for public transit infrastructure grants through the Public Transit Infrastructure Grant Fund.* Grants are provided for infrastructure-related projects at the 35 public transit agencies throughout the State.
- **Railroad Revolving Loan and Grant:** *The Governor is recommending \$2,000,000 for FY 2027 for the Railroad Revolving Loan and Grant Program.* The funds are used to provide grants and loans for construction and improvements to railroad facilities, such as railroad main lines, branch lines, switching yards, sidings, rail connections, intermodal yards, and highway grade separations.
- **Commercial Service Airports:** *The Governor is recommending \$1,900,000 for FY 2027 for vertical infrastructure improvements at commercial service airports.* There are eight commercial service airports in the State. They are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo.
- **General Aviation Airports:** *The Governor is recommending \$1,000,000 for FY 2027 for vertical infrastructure improvements at general aviation airports.* General aviation vertical infrastructure projects receive State matching grants of up to 85.00% of the total project costs and require a minimum level of \$5,000 in local match to be considered. Eligible airports apply to the DOT Office of Aviation, and projects are considered for funding by the Transportation Commission. These grants are available only to general aviation airports.

### **Treasurer of State**

**County Fairs Infrastructure:** *The Governor is recommending \$1,060,000 for FY 2027 for distribution to county fair societies that belong to the Association of Iowa Fairs.* Funds are used for vertical infrastructure improvements at the 105 county fairs in the Association. Each county fair will receive approximately \$10,100.

### **Technology Reinvestment Fund**

By statute, \$17,500,000 is appropriated from the General Fund to the TRF (Iowa Code section [8.57C\(3\)](#)). *In lieu of the General Fund appropriation, the Governor is recommending \$39,925,002 be appropriated from the RIIF to the TRF for FY 2027. Total recommended appropriations from the TRF are \$39,925,002 in FY 2027.*

## Governor's FY 2027 Recommendation from the Technology Reinvestment Fund (TRF)

### Department of Corrections

**DOC Technology:** *The Governor is recommending \$697,425 in FY 2027 for various technology projects. The projects include:*

- Body cameras at the Fort Dodge Correctional Facility (FDCF).
- Body cameras at the Iowa Correctional Institution for Women (ICIW).
- Personal Data Assistant (PDA) replacements at the ICIW.
- Camera system upgrades at the Iowa State Penitentiary (ISP).
- Completion of building automation system replacements at the Newton Correctional Facility (NCF).

### Department of Education

- **Iowa Communications Network (ICN) Part III Maintenance and Leases:** *The Governor is recommending \$2,727,000 for FY 2027. This funding is to pay the costs of maintenance and leases associated with Part III fiber connections for the ICN. The fiberoptic cables for Part III sites are leased from the private sector vendors that installed the cable. The ICN administers leased digital data circuits to over 400 K-12 facilities and districts, libraries, and Area Education Agencies (AEAs).*
- **Statewide Education Data Warehouse:** *The Governor is recommending \$600,000 for FY 2027 for continued development and implementation of a statewide education data warehouse. The funds will support the statewide education data warehouse that is used in conjunction with systemwide improvements for education resources and accessibility of the resources.*

### Department of Health and Human Services

- **State Poison Center:** *The Governor is recommending \$42,080 for FY 2027. This appropriation would fund one-time technology projects, including upgrading network cables, updating and replacing hardware, and website enhancement.*
- **Public Assistance Oversight SNAP FIP IT:** *The Governor is recommending \$19,897,695 for FY 2027. This appropriation would fund the design, development, and implementation for the new eligibility determination system for the Supplemental Nutrition Assistance Program (SNAP), the Family Investment Program (FIP) and Refugee Cash Assistance (RCA) as required by 2023 Iowa Acts, [Senate File 494](#) (Medicaid, Supplemental Nutrition Assistance Program (SNAP), Eligibility Verification Act).*
- **Public Assistance Oversight Data Sources:** *The Governor is recommending \$1,633,361 for FY 2027. This appropriation would fund the integration of data sources into the modernized eligibility determination system, including identity verification, identity fraud/theft, asset verification, residency interface, comprehensive arrest data, wage reporting and similar information maintained by surrounding States, and income verification.*
- **One Big Beautiful Bill Act (OBBBA) IT Costs:** *The Governor is recommending \$3,473,690 for FY 2027. This appropriation would fund the SNAP and Medicaid system changes for Medicaid work requirements and eligibility redetermination requirements from the OBBBA.*

### Department of Homeland Security and Emergency Management

**Emergency Medical Services Mass Messaging System:** *The Governor is recommending \$400,000 for FY 2027. The funds will be used to operate the System, which is available free of charge to all counties. The System can be used by State and local authorities to quickly disseminate emergency information to residents of counties.*

### Department of Management (DOM)

- **Searchable Online Database (Transparency Project):** *The Governor is recommending \$45,000 for FY 2027 for continued funding of the development of the searchable online database.*
- **Electronic Grants Management System:** *The Governor is recommending \$70,000 for FY 2027 for continued funding of the Electronic Grants Management System. [IowaGrants.gov](http://IowaGrants.gov) provides a single portal for potential applicants to search for open solicitations for ongoing grant programs offered by State agencies.*

- **Local Government Budget and Property Tax System:** *The Governor is recommending \$120,000 for FY 2027 to upgrade and redesign the budget and property tax system. The System is used annually by local governments to submit information to the DOM.*
- **Iowa Open Data Licensing:** *The Governor is recommending \$358,429 for FY 2027 for software licensing for [data.iowa.gov](https://data.iowa.gov). This is a subscription to a platform that provides the public access to online data sets published by the Executive Branch. This appropriation is less than in previous years due to the move from Socrata to Google licensing.*
- **DOM DoIT Cybersecurity:** *The Governor is recommending \$2,947,658 for FY 2027. This appropriation supports the ongoing software licensing for statewide endpoint detection and cybersecurity incident investigation response.*
- **Iowa Integrated Justice (IJ) System (formerly the Criminal Justice Information System):** *The Governor is recommending \$1,400,000 for FY 2027. The IJ allows the automated exchange of criminal justice information among local, State, and federal criminal justice agencies.*
- **Justice Data Warehouse:** *The Governor is recommending \$282,664 for FY 2027 for continued maintenance and hosting costs of the Justice Data Warehouse platform.*
- **DPS/DOT Mobile Architecture for Communications Handling (MACH) and Traffic and Criminal Software (TraCS) Modernization:** *The Governor is recommending \$2,000,000 for FY 2027 for system upgrades to traffic and criminal software and computer-aided dispatch.*
- **Enterprise Artificial Intelligence (AI) Capacity Expansion:** *The Governor is recommending \$2,510,000 for FY 2027 to the DOM for the establishment of a robust and scalable AI framework.*

**Department of Public Safety**

**DPS Technology Projects:** *The Governor is recommending \$300,000 in FY 2027 for DPS to modernize its digital evidence storage systems in a cloud-based platform.*

**Treasurer of State**

- **Clearwater Software:** *The Governor is recommending \$192,000 in FY 2026. This software assists the Treasurer of State in tracking investments and monthly interest allocations.*
- **Tyler Tech Software:** *The Governor is recommending \$228,000 in FY 2026. This software assists the Treasurer of State’s Office in daily bank and fund reconciliations with the Integrated Information for Iowa (I/3) State accounting system.*

**Discussion Items**

**Vision Iowa Fund Transfer**

2025 Iowa Acts, [House File 1039](#) (FY 2026 Infrastructure Appropriations Act), transferred to the RIIF any unencumbered and unobligated funds remaining in the Vision Iowa Fund upon enactment of the Act. As of January 11, 2026, no transfer has been made from the Vision Iowa Fund to the RIIF. As of the same date, there was \$3,961,376 in the Fund.

**Federal Subsidy Holdback Fund Transfer**

Annually, approximately \$3,750,000 of gambling tax revenue is allocated to a Revenue Bonds Federal Subsidy Holdback Fund to ensure that the debt service is covered in the event the federal subsidy for the Build America Bonds (part of the 2009 revenue bond issuance) is not received. Once the Treasurer of State receives the federal subsidy, the money is transferred to the RIIF under Iowa Code section [12.89A\(5\)](#). For FY 2024 and FY 2025, these transfers were made and credited to FY 2025 and FY 2026, respectively.

**Rebuild Iowa Infrastructure Fund**

The RIIF ended FY 2025 with a balance of \$102,642,276. Revenues from State Wagering Taxes and interest revenue ended FY 2025 higher than forecasted. Estimates for FY 2026 and FY 2027 have been revised upward at recent meetings of the Revenue Estimating Conference. After these changes, the estimated ending balance in the RIIF for FY 2026 is \$64,919,728. After currently enacted appropriations are considered, it is estimated that \$203,504,463 will be available for appropriation in FY 2027. The figure on the next page does not incorporate the Governor’s recommendations.

<b>Rebuild Iowa Infrastructure Fund (RIIF)</b>			
<b>(in millions)</b>			
	<b>Actual</b>	<b>Estimated</b>	<b>Estimated</b>
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>Funds Available</b>			
Balance Forward	\$ 110,582,601	\$ 102,692,158	\$ 64,919,728
Total Casino Wagering Taxes	192,430,980	178,138,777	182,957,000
Interest	49,189,488	33,000,000	24,700,000
Tobacco Settlement Payments	11,113,084	9,809,093	9,003,633
Vision Iowa Fund Transfer*	0	3,961,376	0
Vacant State Building Demolition Fund Transfer	0	24,800	0
Vacant State Building Rehabilitation Fund Transfer	0	1,146,765	0
<b>Total Funds Available</b>	<b>363,316,153</b>	<b>328,772,969</b>	<b>281,580,361</b>
<b>Appropriations</b>	<b>261,241,940</b>	<b>263,853,241</b>	<b>78,075,898</b>
Reversions	-568,063	0	0
<b>Ending Balance</b>	<b>\$ 102,642,276</b>	<b>\$ 64,919,728</b>	<b>\$ 203,504,463</b>
<b>FY 2027 Estimated Available Funding</b>			<b>\$ 203,504,463</b>

\*As of January 11, 2026, this transfer has not yet occurred.

**Year-to-Date State Gambling Revenue**

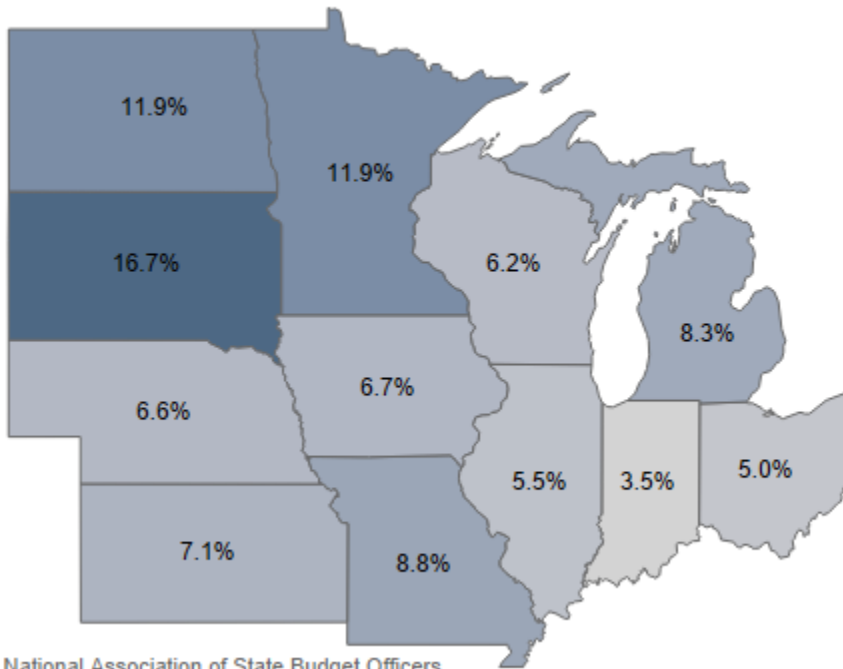
State wagering taxes are imposed on casino table games and slot machines and make up the vast majority of revenue remitted to the State from casinos. For the first half of FY 2026, State tax from Iowa casinos was lower than what was collected in FY 2025 for the same months. Through December, State tax is down 2.3% compared to the same months in FY 2025. The figure below includes the State wagering taxes by fiscal quarter for Iowa casinos since 2019.

<b>Iowa Casino State Tax</b>								
<b>by Fiscal Quarter</b>								
<b>(in millions)</b>								
	2019	2020	2021	2022	2023	2024	2025	2026
Q1	\$68.8	\$68.8	\$65.7	\$81.6	\$82.1	\$78.5	\$73.4	\$72.7
Q2	\$73.6	\$75.8	\$71.1	\$88.1	\$84.9	\$84.3	\$80.1	\$77.3
Q3	\$71.8	\$62.9	\$83.7	\$88.2	\$87.6	\$83.2	\$79.5	
Q4	\$76.9	\$23.3	\$94.1	\$91.5	\$87.4	\$85.0	\$81.5	
<b>Total</b>	<b>\$291.1</b>	<b>\$230.8</b>	<b>\$314.5</b>	<b>\$349.4</b>	<b>\$342.0</b>	<b>\$331.0</b>	<b>\$314.5</b>	<b>\$150.0</b>

Numbers may not total due to rounding.

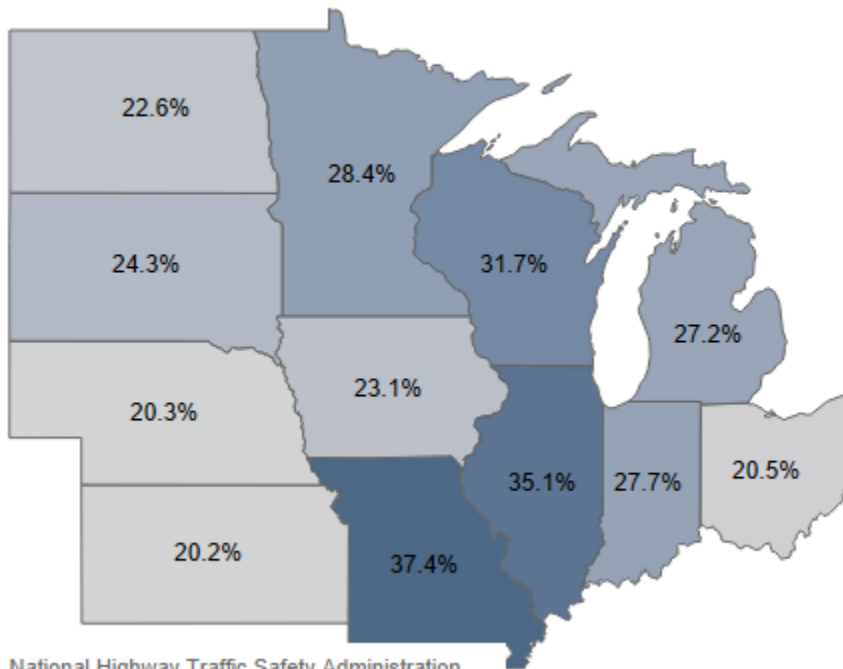
**Comparison to Other States — Transportation Outcomes**

Percentage of Transportation Expenditures Compared to Total Expenditures — FY 2025



Source: National Association of State Budget Officers, State Expenditure Report

Percentage of Traffic Fatalities That Are Speeding Related — 2023



Source: National Highway Traffic Safety Administration, Traffic Safety Facts 2023

**Legislative Services Agency (LSA) Publications**

The following recent publications by the LSA are related to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee:

***Fiscal Topics:***

[\*Transportation Investment Moves the Economy in the Twenty-First Century \(TIME-21\) Fund\*](#)

[\*Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2025\*](#)

[\*Revitalize Iowa's Sound Economy \(RISE\) Program\*](#)

[\*Road Use Tax Fund and TIME-21 Fund\*](#)

[\*Special License Plates\*](#)

[\*Automatic Traffic Enforcement System\*](#)

[\*All-Terrain Vehicles\*](#)

[\*State Gaming Revenues — FY 2025\*](#)

[\*Technology Reinvestment Fund\*](#)

[\*Vertical Infrastructure Requirement Exemptions\*](#)

[\*Sports Wagering Receipts Fund\*](#)

[\*Rebuild Iowa Infrastructure Fund \(RIIF\)\*](#)

[\*Rebuild Iowa Infrastructure Appropriations to Funds\*](#)

***Fiscal Research Briefs:***

[\*Update on Iowa's Gaming Industry and Associated Revenues\*](#)

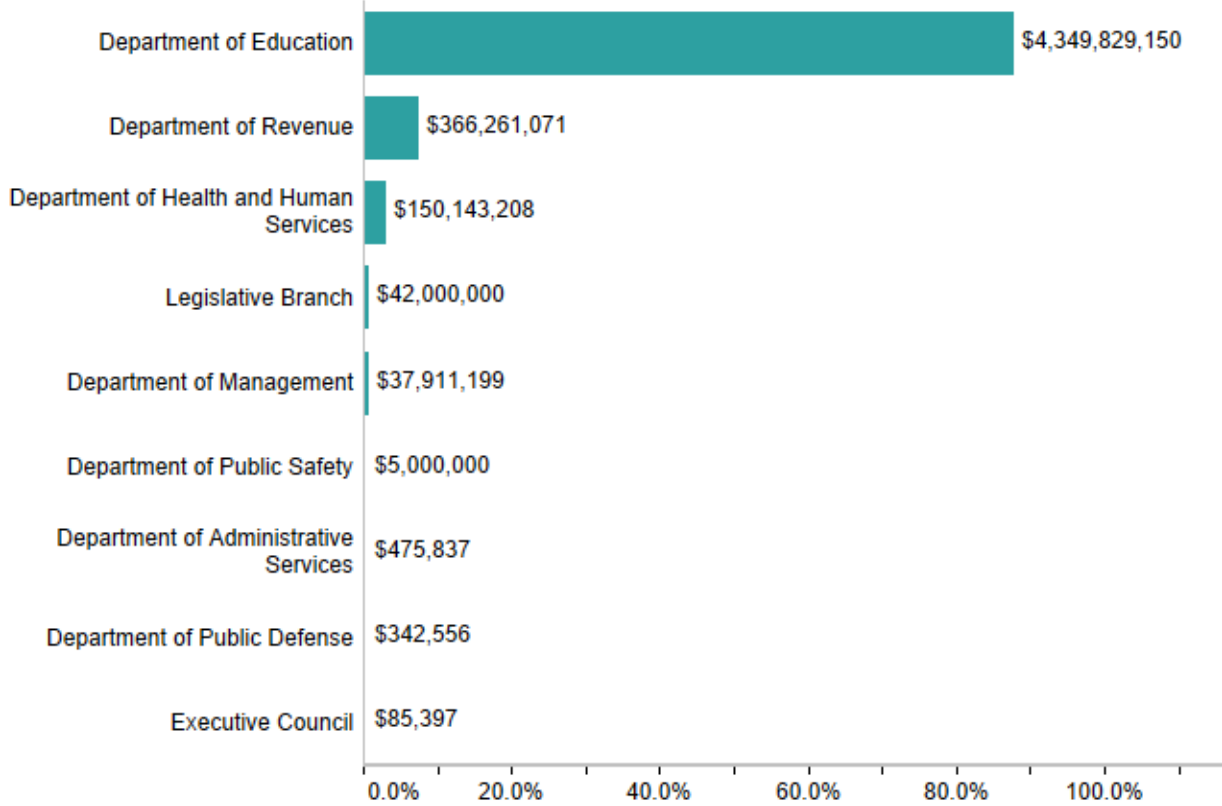
[\*Department of Transportation Appropriations\*](#)

**Reports Required to Be Filed with General Assembly**

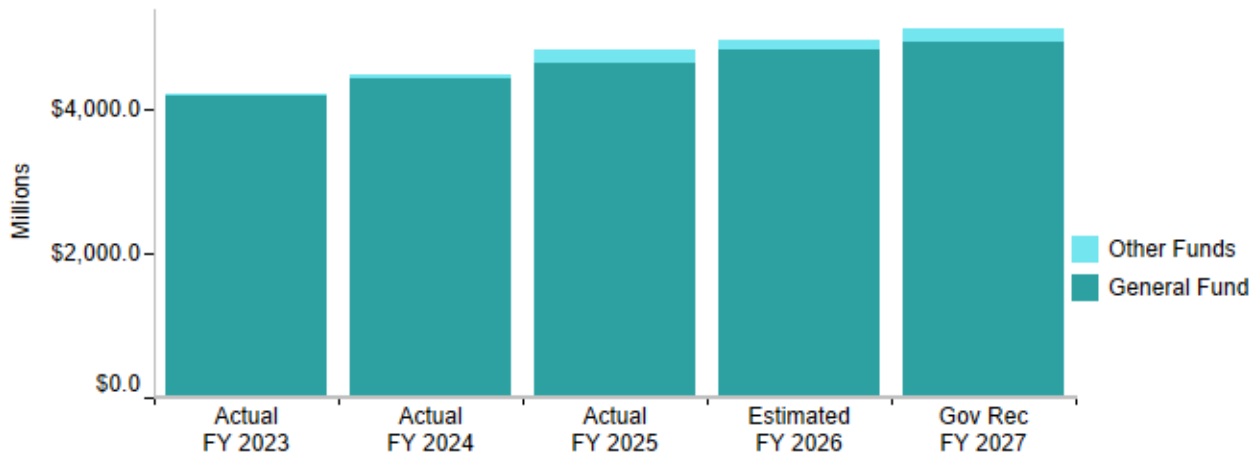
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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Garry Martin (515.281.4611) [garry.martin@legis.iowa.gov](mailto:garry.martin@legis.iowa.gov)

## FY 2027 General Fund Governor's Recommendations Total: \$4,952,048,418



## Funding History by Appropriations Subcommittee — Unassigned Standings

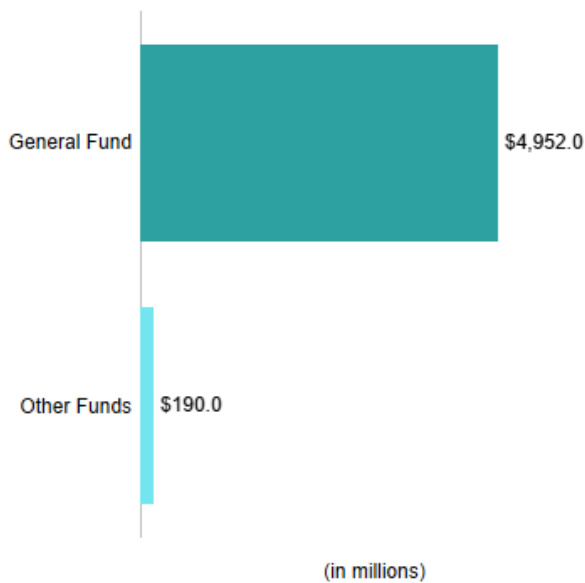


**Overview and Funding History**

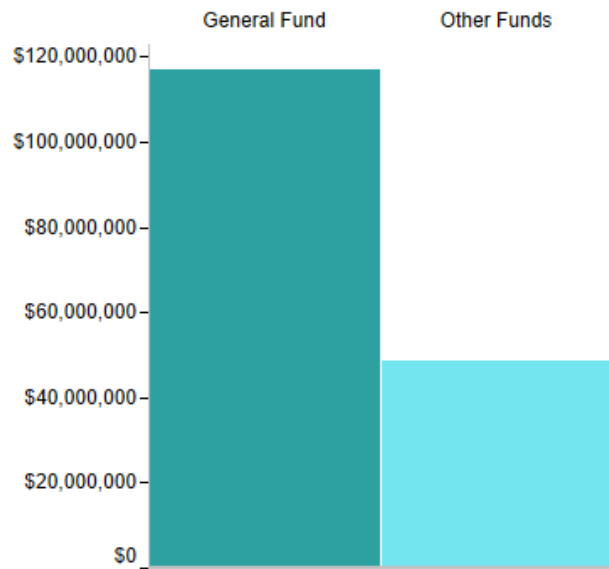
Approximately 50.0% of the FY 2026 State General Fund budget is appropriated automatically by statute. These standing appropriations do not fall under the purview of a specific appropriations subcommittee. There are two types of standing appropriations:

- **Standing Limited Appropriations** — These are appropriations for a specific dollar amount. An example is the appropriation to the Special Olympics Fund in Iowa Code section [8.8](#), which states, “There is appropriated annually from the general fund of the state to the special olympics fund one hundred thousand dollars for distribution to one or more organizations which administer special olympics programs benefiting the citizens of Iowa with disabilities.”
- **Standing Unlimited Appropriations** — These are appropriations of an unspecified dollar amount. An example is State Foundation School Aid for public schools pursuant to Iowa Code section [257.16](#), which states, “There is appropriated each year from the general fund of the state an amount necessary to pay the foundation aid under Iowa Code chapter [257](#), the preschool foundation aid under chapter [256C](#), supplementary aid under section [257.4](#), subsection 2, and adjusted additional property tax levy aid under section [257.15](#), subsection 4.” The General Assembly may choose to place a dollar limit on a standing unlimited appropriation in a particular year to cap expenditures for that year.

**FY 2027 Governor's Recommendations**  
Total: \$5,142,021,399

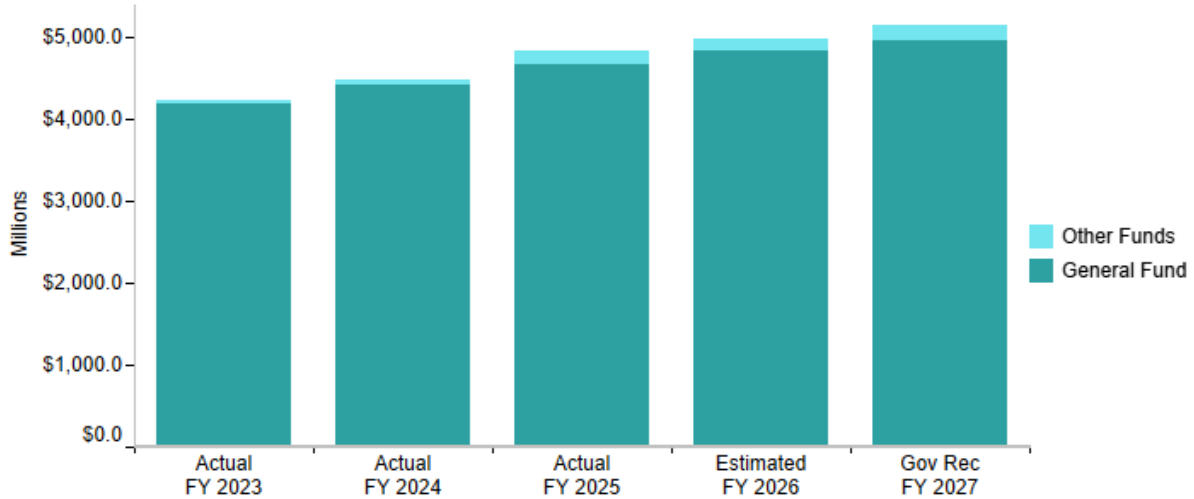


**Governor's Recommendations Compared to Estimated FY 2026**



## Unassigned Standing Appropriations

### Funding History



### General Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Administrative Services, Department of</b>				
<b>Administrative Services</b>				
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0
<b>State Accounting Trust Accounts</b>				
Federal Cash Management - Standing	\$ 2,963,156	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	903,501	421,655	421,655	0
<b>State Accounting Trust Accounts</b>	<b>\$ 3,866,657</b>	<b>\$ 475,837</b>	<b>\$ 475,837</b>	<b>\$ 0</b>
<b>Total Administrative Services, Department of</b>	<b>\$ 3,966,657</b>	<b>\$ 475,837</b>	<b>\$ 475,837</b>	<b>\$ 0</b>
<b>Education, Department of</b>				
<b>Education, Dept. of</b>				
State Foundation School Aid	\$ 3,785,535,412	\$ 3,882,825,461	\$ 3,956,681,373	\$ 73,855,912
Nonpublic School Transportation	8,992,865	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Education Savings Accounts - Standing	218,048,012	327,859,472	349,646,976	21,787,504
Charter Schools - Standing	6,477,202	12,290,760	20,403,710	8,112,950
Education Support Personnel Salary Supplement	14,000,000	0	14,000,000	14,000,000
<b>Total Education, Department of</b>	<b>\$ 4,033,153,491</b>	<b>\$ 4,232,072,784</b>	<b>\$ 4,349,829,150</b>	<b>\$ 117,756,366</b>
<b>Executive Council</b>				
<b>Executive Council</b>				
Court Costs	\$ 418,290	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	0	9,575	9,575	0
Drainage Assessment	153,870	19,367	19,367	0
<b>Total Executive Council</b>	<b>\$ 572,160</b>	<b>\$ 85,397</b>	<b>\$ 85,397</b>	<b>\$ 0</b>
<b>Legislative Branch</b>				
<b>Legislative Branch</b>				
Legislative Branch	\$ 39,278,474	\$ 42,070,813	\$ 42,000,000	\$ -70,813
<b>Total Legislative Branch</b>	<b>\$ 39,278,474</b>	<b>\$ 42,070,813</b>	<b>\$ 42,000,000</b>	<b>\$ -70,813</b>

General Fund Recommendations, Continued

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Health and Human Services, Department of</b>				
<b>Health and Human Services</b>				
MHDS Regional Services Fund	\$ 134,421,714	\$ 134,694,168	\$ 0	\$ -134,694,168
Rent Reimbursement	11,310,164	13,320,000	13,320,000	0
Behavioral Health Fund - Standing	0	0	136,823,208	136,823,208
<b>Total Health and Human Services, Department of</b>	<b>\$ 145,731,878</b>	<b>\$ 148,014,168</b>	<b>\$ 150,143,208</b>	<b>\$ 2,129,040</b>
<b>Management, Department of</b>				
<b>Management, Dept. of</b>				
State Appeal Board Claims	\$ 24,751,878	\$ 4,504,630	\$ 4,504,630	\$ 0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	31,098,570	32,653,499	33,306,569	653,070
<b>Total Management, Department of</b>	<b>\$ 55,950,448</b>	<b>\$ 37,258,129</b>	<b>\$ 37,911,199</b>	<b>\$ 653,070</b>
<b>Public Defense, Department of</b>				
<b>Public Defense, Dept. of</b>				
Compensation and Expense	\$ 186,475	\$ 342,556	\$ 342,556	\$ 0
<b>Total Public Defense, Department of</b>	<b>\$ 186,475</b>	<b>\$ 342,556</b>	<b>\$ 342,556</b>	<b>\$ 0</b>
<b>Public Safety, Department of</b>				
<b>Public Safety, Dept. of</b>				
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<b>Total Public Safety, Department of</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>
<b>Revenue, Department of</b>				
<b>Revenue, Dept. of</b>				
Homestead Tax Credit Aid	\$ 162,196,053	\$ 162,524,423	\$ 174,100,000	\$ 11,575,577
Elderly & Disabled Tax Credit	3,540,013	4,327,772	3,500,000	-827,772
Ag Land Tax Credit	38,988,014	39,100,000	39,100,000	0
Comm & Industrial Prop Tax Replacement	50,770,795	36,667,901	22,561,071	-14,106,830
Business Property Tax Credit	119,515,656	125,000,000	125,000,000	0
Refund Cigarette Stamps	0	0	0	0
Refund Income Corp & Franchise Sale	0	0	0	0
Tobacco Products Tax Refund	0	0	0	0
Inheritance Refund	0	0	0	0
School Infrastructure Transfer	0	0	0	0
Barrel Tax Refunds	2,885,487	2,000,000	2,000,000	0
<b>Total Revenue, Department of</b>	<b>\$ 377,896,019</b>	<b>\$ 369,620,096</b>	<b>\$ 366,261,071</b>	<b>\$ -3,359,025</b>

Governor's FY 2027 Recommended Changes

**Department of Education — State Foundation School Aid \$73,855,912**

The Governor is recommending a General Fund appropriation of \$3,956,681,373 for State aid to schools in FY 2027, an increase of \$73,855,912 compared to estimated FY 2026. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.00% and includes a \$25,000,000 reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7,500,000 currently specified in the Iowa Code. The amount reflects a continuation of the adjustment for Property Tax Replacement Payment (PTRP) funding, which is estimated to increase from \$242 to \$260 per pupil. Deductions from districts for students enrolled in charter schools are estimated to be \$12,300,000. The Governor is also recommending an appropriation of \$42,200,000 for payment of school district budget adjustment guarantee amounts that have been paid with property taxes in the past fiscal years.

**Department of Education — Educational Savings Accounts (ESAs) \$21,787,504**

*The Governor is recommending a General Fund appropriation of \$349,646,976 for ESAs in FY 2027. This is an increase of \$21,787,504 (6.6%) compared to estimated FY 2026 and is intended to reflect a categorical State aid percent of growth rate of 2.00% and an increase in the number of ESAs.*

**Charter Schools \$8,112,950**

*The Governor is recommending a General Fund appropriation of \$20,403,710 for Charter Schools in FY 2027. This is an increase of \$8,112,950 (65.8%) compared to estimated FY 2026 and is intended to reflect a categorical State aid percent of growth rate of 2.00% and an increase in the number of charter school pupils.*

**Education Support Personnel Salary Supplement \$14,000,000**

*The Governor is recommending a General Fund appropriation of \$14,000,000 for Education Support Personnel Salaries in FY 2027. This appropriation was funded from the Sports Wagering Receipts Fund (SWRF) in FY 2026.*

**Legislative Branch \$-70,813**

Iowa Code section [2.12](#) authorizes a standing unlimited appropriation from the General Fund for the operation of the Legislative Branch of government. The Legislative Branch appropriation is used to fund the expenses of the Iowa Senate, the Iowa House of Representatives, joint expenses of the General Assembly, the Legislative Services Agency, and the State Ombudsman. Historically, the Governor does not make a recommendation concerning the Legislative Branch budget.

**Behavioral Health Fund \$2,129,040**

*The Governor is recommending a General Fund appropriation of \$136,823,208 in FY 2027. This is an increase of \$2,129,040 compared to estimated FY 2026 for the Mental Health and Disability Services (MHDS) Regional Services Fund due to the annual State growth factor and to account for an estimated increase in population. Iowa Code section [225A.7](#) establishes a General Fund standing appropriation to the Behavioral Health Fund equal to \$42 multiplied by the State population for a given fiscal year, plus the State growth factor for that fiscal year. Prior to FY 2026, there was a General Fund standing appropriation to the MHDS Regional Services Fund established in Iowa Code section [225C.7A](#). Iowa Code chapter [225C](#), and the MHDS Regional Services Fund standing appropriation established within the chapter, were repealed on July 1, 2025. These changes were made under 2024 Iowa Acts, chapter [1161](#) (Behavioral Health Services System Act).*

**Department of Management — Transportation Equity Fund \$653,070**

*The Governor is recommending a General Fund appropriation of \$33,306,569 to the Transportation Equity Fund in FY 2027. This is an increase of \$653,070 (2.00%) compared to estimated FY 2026 and is intended to reflect a categorical State aid percent of growth rate of 2.00%. 2020 Iowa Acts, chapter [1002](#) (School Transportation Equity Act), established a standing appropriation to the Transportation Equity Fund. The Act specifies that the standing appropriation may grow at the same rate as a categorical under the categorical State percent of growth.*

**Department of Revenue — Homestead Property Tax Credit \$11,575,577**

*The Governor is recommending a General Fund appropriation of \$174,100,000 in FY 2027. This is an increase of \$11,575,577 compared to estimated FY 2026 due to changes in projected claims. The Governor's larger property tax proposal includes converting the Homestead Tax Credit to an exemption to simplify the benefit structure and reduce administrative complexity. Iowa Code section [425.1](#) provides a standing unlimited appropriation from the General Fund for the Homestead Property Tax Credit. The tax credit provides a property tax reduction to encourage homeownership. The current credit is equal to the levy on the first \$4,850 of the taxed value of each homestead, with a minimum annual tax credit of \$62.50. To be eligible for the annual credit, the taxpayer must own and occupy the property as a homestead on July 1 of each year, declare residency in Iowa for income tax purposes, and occupy the property for at least six months each calendar year.*

**Department of Revenue — Elderly and Disabled Tax Credit** **\$-827,772**

*The Governor is recommending a General Fund appropriation of \$3,500,000 in FY 2027. This is a decrease of \$827,772 compared to estimated FY 2026 due to changes in projected claims. Iowa Code section [425.39](#) provides a standing unlimited appropriation from the General Fund for the Elderly and Disabled Property Tax Credit. The credit provides monetary relief to low-income elderly persons and low-income persons with disabilities. To be eligible for the credit, a person must have a property tax liability for the fiscal year following the year the person became qualified for the property tax credit to receive the tax reduction. Additionally, claimants must have a total annual household income of less than \$26,895 for claim year 2025 and meet certain age and disability requirements.*

**Department of Revenue — Commercial and Industrial Property Tax Replacement** **\$-14,106,830**

*The Governor is recommending a General Fund appropriation of \$22,561,071 for Commercial and Industrial Property Tax Replacement in FY 2027. The Governor's recommendation is a \$14,106,830 reduction compared to estimated FY 2026 in the Property Tax Replacement standing appropriation to adjust for the fifth year of the local government reimbursement phaseout. 2021 Iowa Acts, chapter [177](#) (Taxation and Other Provisions Act), included a provision that, beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base grew relative to the rest of the State since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 through FY 2021 will have the backfill phased out over a four-year period from FY 2023 through FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 through FY 2029. School district backfill payments were eliminated after FY 2022. Taxing authorities that are not schools, cities, or counties will have their backfill payment phased out over seven years.*

## Unassigned Standing Appropriations

### Other Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Economic Development Authority</u></b>				
<b>Economic Development Authority</b>				
Endow Iowa Admin - County Endw Fund	\$ 32,081	\$ 70,000	\$ 70,000	\$ 0
Iowa Film Production Incentive Fund - SWRF	0	4,000,000	0	-4,000,000
Iowa Major Events and Tourism Fund - SWRF	0	4,000,000	0	-4,000,000
Nuisance Property Remediation - EEF	2,000,000	0	0	0
Length of Service Award Program - SWRF	0	1,500,000	1,500,000	0
<b>Total Economic Development Authority</b>	<b>\$ 2,032,081</b>	<b>\$ 9,570,000</b>	<b>\$ 1,570,000</b>	<b>\$ -8,000,000</b>
<b><u>Education, Department of</u></b>				
<b>Education, Dept. of</b>				
Education Support Personnel Compensation - SWRF	\$ 0	\$ 14,000,000	\$ 0	\$ -14,000,000
Special Education Division - SWRF	0	5,000,000	0	-5,000,000
<b>Total Education, Department of</b>	<b>\$ 0</b>	<b>\$ 19,000,000</b>	<b>\$ 0</b>	<b>\$ -19,000,000</b>
<b><u>Executive Council</u></b>				
<b>Executive Council</b>				
Performance of Duty - EEF	\$ 86,696,517	\$ 10,715,559	\$ 18,059,243	\$ 7,343,684
<b>Total Executive Council</b>	<b>\$ 86,696,517</b>	<b>\$ 10,715,559</b>	<b>\$ 18,059,243</b>	<b>\$ 7,343,684</b>
<b><u>Health and Human Services, Department of</u></b>				
<b>Health and Human Services</b>				
Gambling Treatment Program – SWRF	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0
<b>Total Health and Human Services, Department of</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 0</b>
<b><u>Management, Department of</u></b>				
<b>Management, Dept. of</b>				
Environment First Fund - RIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIF	21,131,873	18,269,217	39,925,002	21,655,785
Disaster Response - EEF	0	23,250,000	21,230,000	-2,020,000
Disaster Recovery Housing Assistance - EEF	11,600,000	0	0	0
<b>Total Management, Department of</b>	<b>\$ 74,731,873</b>	<b>\$ 83,519,217</b>	<b>\$ 103,155,002</b>	<b>\$ 19,635,785</b>
<b><u>Public Safety, Department of</u></b>				
<b>Public Safety, Dept. of</b>				
Public Safety Equipment Fund - SWRF	\$ 0	\$ 8,000,000	\$ 8,000,000	\$ 0
<b>Total Public Safety, Department of</b>	<b>\$ 0</b>	<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 0</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<b>Total Regents, Board of</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>
<b><u>Transportation, Department of</u></b>				
<b>Transportation, Dept. of</b>				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
<b>Total Transportation, Department of</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 0</b>
<b><u>Workforce Development, Department of</u></b>				
<b>Iowa Workforce Development</b>				
Apprenticeship Training Program - WDF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Job Training - WDF	4,750,000	4,750,000	4,750,000	0
Workforce Opportunity Fund - SWRF	0	0	48,788,736	48,788,736
<b>Total Workforce Development, Department of</b>	<b>\$ 7,750,000</b>	<b>\$ 7,750,000</b>	<b>\$ 56,538,736</b>	<b>\$ 48,788,736</b>

**Governor's FY 2027 Recommended Changes****Iowa Film Production Incentive Fund — SWRF** **\$-4,000,000**

*The Governor is not recommending an appropriation from the SWRF to the Iowa Economic Development Authority (IEDA) for the Iowa Film Production Incentive Fund in FY 2027.*

**Iowa Major Events and Tourism Fund — SWRF** **\$-4,000,000**

*The Governor is not recommending an appropriation from the SWRF to the IEDA for the Iowa Major Events and Tourism Fund in FY 2027.*

**Education Support Personnel Compensation — SWRF** **\$-14,000,000**

*The Governor is recommending funding for Education Support Personnel Compensation from the General Fund rather than the SWRF in FY 2027.*

**Special Education Division — SWRF** **\$-5,000,000**

*The Governor is recommending funding for the Special Education Division from the General Fund rather than the SWRF in FY 2027.*

**Executive Council — Performance of Duty** **\$7,343,684**

*The Governor is recommending a General Fund appropriation of \$18,059,243 for Performance of Duty in FY 2027. This is an increase of \$7,343,684 compared to estimated FY 2026. Iowa Code section [7D.29](#) provides a standing unlimited appropriation from the Economic Emergency Fund (EEF) to the Executive Council for Performance of Duty. The purpose of the appropriation is to provide funding for emergency repairs to State property; repairing, rebuilding, or restoring State property damaged, destroyed, or lost by fire, storm, theft, or unavoidable cause; any governmental subdivision needing an interest-free loan in an area declared to be a disaster area due to natural causes; and financial grants to meet disaster-related necessary expenses of individuals or families adversely affected by a major disaster when the President and Governor have declared a disaster if sufficient funds are not available in a State agency budget. All expenditures from the Performance of Duty appropriation must be approved by the Executive Council. The Executive Council is comprised of the Governor, the Secretary of State, the Auditor of State, and the Secretary of Agriculture.*

**Department of Management — Technology Reinvestment Fund** **\$21,655,785**

*The Governor is recommending the suspension of the General Fund standing appropriation and appropriating \$39,925,002 from the Rebuild Iowa Infrastructure Fund (RIIF) to the Technology Reinvestment Fund for FY 2027. This is an increase of \$21,655,785 compared to estimated FY 2026. The FY 2026 Infrastructure Appropriations Act ([HF 1039](#)) suspended the General Fund standing appropriation and appropriated \$18,269,217 from the RIIF to the Technology Reinvestment Fund.*

**Disaster Response — EEF** **\$-2,020,000**

*The Governor is not recommending an appropriation from the EEF to the Department of Management for disaster response in FY 2027.*

**Workforce Opportunity Fund — SWRF** **\$48,788,736**

*The Governor is recommending a new appropriation of \$48,788,736 from the SWRF in FY 2027 for the Workforce Opportunity Fund. The Workforce Opportunity Fund was created in FY 2025 under the Iowa Department of Workforce Development (IWD) in 2024 Iowa Acts, [Senate File 2411](#) (Work-Based Learning Act). The Fund is repealed on July 1, 2029. The balance of the Workforce Opportunity Fund is appropriated to IWD for training and infrastructure related to the growth and maintenance of the State's workforce programs. This includes equipment, instructional materials, stipends, and other training-related costs.*

**Reports Required to Be Filed with the General Assembly**

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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### Common Acronyms Used in the Appropriations Tables

ACE	Accelerated Career Education	CPB	Corporation for Public Broadcasting
ACRF	Address Confidentiality Revolving Fund	CPI	Consumer Price Index
ADRC	Aging and Disability Resource Center	CRF	Cash Reserve Fund
ADA	Americans with Disabilities Act	CSBG	Community Services Block Grant
AEA	Area Education Agency	CTE	Career and Technical Education
AG	Office of the Attorney General	CSG	Radio Community Service Grant
AI	Artificial Intelligence	CTI	Conference Technologies Incorporated
AMOS	A Mid-Iowa Organizing Strategy	DAS	Department of Administrative Services
AOS	Auditor of State	DCI	Division of Criminal Investigation
ARPA	American Rescue Plan Act	DDoS	Distributed Denial-of-Service
ARTS	Archon Registration and Titling System	DE	Department of Education
ASF	Autism Support Fund	DIAL	Department of Inspections, Appeals, and Licensing
BH-ASO	Behavioral Health Administrative Service Organization	DIFS	Department of Insurance and Financial Services
BHF	Behavioral Health Fund	DMU	Des Moines University
BOEE	Board of Educational Examiners	DNR	Department of Natural Resources
BOP	Board of Parole	DOC	Department of Corrections
BOR	Board of Regents	DoIT	Division of Information Technology
CBC	Community-Based Corrections	DOM	Department of Management
CCA	Child Care Assistance	DOT	Department of Transportation
CCUSO	Civil Commitment Unit for Sexual Offenders	DPS	Department of Public Safety
CEF	Consumer Education and Litigation Fund	DVA	Department of Veterans Affairs
CHIP	Children's Health Insurance Program	ECI	Early Childhood Iowa
CJIS	Criminal Justice Information System	EEF	Economic Emergency Fund
CJP	Criminal Justice Planning	EFF	Environment First Fund
CMRF	Commerce Revolving Fund	EMS	Emergency Medical Services
CMVU	Commercial Motor Vehicle Unit	EPA	Environmental Protection Agency
COG	Councils of Governments	ESA	Education Savings Account

FAD	Foreign Animal Disease	IDR	Iowa Department of Revenue
FaDSS	Family Development & Self-Sufficiency Program	IDEA	Individuals with Disabilities Education Act
FEMA	Federal Emergency Management Agency	IEDA	Iowa Economic Development Authority
FIP	Family Investment Program	IECDB	Iowa Ethics and Campaign Disclosure Board
FMAP	Federal Medical Assistance Percentage	IESBV	Iowa Educational Services for the Blind and Visually Impaired
FPL	Federal Poverty Level	IFA	Iowa Finance Authority
GEF	Gaming Enforcement Revolving Fund	IHAWP	Iowa Health and Wellness Program
GF	General Fund	IID	Iowa Insurance Division
GIS	Geographic Information System	IIJ	Iowa Integrated Justice
GRF	Gaming Regulatory Revolving Fund	ILEA	Iowa Law Enforcement Academy
GSL	Guaranteed Student Loan	IMCC	Iowa Medical and Classification Center
GWPF	Groundwater Protection Fund	IOSME	Iowa Office of the State Medical Examiner
Hawki	Health and Well Kids in Iowa Program	IPERS	Iowa Public Employees' Retirement System
HCBS	Home- and Community-Based Services	IPIB	Iowa Public Information Board
HCTF	Health Care Trust Fund	IPR	Iowa Public Radio
HHCAT	Hospital Health Care Access Trust Fund	ISASP	Iowa Statewide Assessment of Student Progress
HHS	Department of Health and Human Services	ISD	Iowa School for the Deaf
HQ	Headquarters	ISP	Iowa State Patrol
HRDP	Historical Resource Development Program	ISU	Iowa State University
HSEMD	Department of Homeland Security and Emergency Management	IT	Information Technology
HVAC	Heating, Ventilation, and Air Conditioning	IUC	Iowa Utilities Commission
IABLE	Iowa's Achieving a Better Life Experience Plan	IWD	Iowa Workforce Development
IADPF	Iowa Animal Disease Prevention Fund	JB	Judicial Branch
ICA	Iowa College Aid Board of Commissioners	JFHQ	Joint Forces Headquarters
ICAB	Iowa Child Advocacy Board	LEAD-K	Language Equality and Acquisition for Deaf Kids
I-CASH	Iowa's Center for Agricultural Safety & Health	LEC	Law Enforcement Center
ICIW	Iowa Correctional Institution for Women	LIHEAP	Low Income Home Energy Assistance Program
ICN	Iowa Communications Network	LSTA	Library Services and Technology Act
ICRF	Iowa Coronavirus Relief Fund	LTC	Long-Term Care
IDALS	Iowa Department of Agriculture and Land Stewardship	MCO	Managed Care Organization

MEME	Medicaid Enterprise Modernization Effort	RUTF	Road Use Tax Fund
MFF	Medicaid Fraud Fund	SBRF	State Bond Repayment Fund
MH	Mental Health	SHTF	State Housing Trust Fund
MHDS	Mental Health and Disability Services	SLFRF	Iowa Coronavirus State and Local Fiscal Recovery Fund
MHI	Mental Health Institute	SNAP	Supplemental Nutrition Assistance Program
MPCF	Mount Pleasant Correctional Facility	SOS	Secretary of State
MVD	Motor Vehicle Division	SPOC	State Police Officers Council
MVE	Motor Vehicle Enforcement	STEM	Science, Technology, Engineering, and Mathematics
MVFT	Motor Vehicle Fuel Tax	STND	Standing Appropriation
NAEP	National Assessment of Educational Progress	SUI	State University of Iowa
NCES	National Center for Education Statistics	SWJCF	Skilled Worker and Job Creation Fund
NTIA	National Telecommunications and Information Administration	SWRF	Sports Wagering Receipts Fund
OBBBA	One Big Beautiful Bill Act	TANF	Temporary Assistance for Needy Families
OSF	Opioid Settlement Fund	TOS	Treasurer of State
OCIO	Office of the Chief Information Officer	TPRF	Taxpayer Relief Fund
PACE	Pathways for Academic Career and Employment	TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
PAS	Pension Administration System	TRF	Technology Reinvestment Fund
PBS	Public Broadcasting Service	UIHC	University of Iowa Health Care
PD	Professional Development	UNI	University of Northern Iowa
PERB	Public Employment Relations Board	UPS	Uninterrupted Power Supply
POR	Peace Officers' Retirement	USS	United States Ship
PRF	Primary Road Fund	UST	Underground Storage Tank Fund
PSA	Pharmaceutical Settlement Account	VLPF	Veterans License Plate Fund
PSAO	Pharmacy Services Administrative Organization	WDF	Workforce Development Fund
QATF	Quality Assurance Trust Fund	WGTF	Wine Gallonage Tax Fund
REAP	Resource Enhancement and Protection	WOF	Workforce Opportunity Fund
REC	Revenue Estimating Conference	WRC	Woodward Resource Center
RFIF	Renewable Fuel Infrastructure Fund	YMCA	Young Men's Christian Association
RIF	Region Incentive Fund		
RIF	Rebuild Iowa Infrastructure Fund		



## Appendix B – Tracking

Fiscal Staff: Adam Broich

Analysis of Governor's Budget

This Appendix contains tracking for the following:

- General Fund
- Other Funds

The Legislative Services Agency publishes Budget Unit Briefs that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

## Summary Data General Fund

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
Administration and Regulation	\$ 72,915,646	\$ 73,714,090	\$ 73,101,113	\$ -612,977
Agriculture and Natural Resources	45,923,745	46,605,670	46,905,670	300,000
Economic Development	40,767,006	40,337,127	38,448,145	-1,888,982
Education	1,019,500,333	1,031,576,216	1,046,430,902	14,854,686
Health and Human Services	2,212,449,857	2,539,199,280	2,578,335,922	39,136,642
Justice System	915,452,813	924,933,800	936,006,002	11,072,202
Unassigned Standings	<u>4,661,735,602</u>	<u>4,834,939,780</u>	<u>4,952,048,418</u>	<u>117,108,638</u>
<b>Grand Total</b>	<u><u>\$ 8,968,745,002</u></u>	<u><u>\$ 9,491,305,963</u></u>	<u><u>\$ 9,671,276,172</u></u>	<u><u>\$ 179,970,209</u></u>

Note: The Governor is recommending a supplemental appropriation of \$70,885,016 that is included in Estimated FY 2026 figures.

## Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Administrative Services, Department of</u></b>				
<b>Administrative Services</b>				
Operations	\$ 3,713,718	\$ 3,713,718	\$ 3,602,306	\$ -111,412
Utilities	4,487,598	4,487,598	4,487,598	0
Terrace Hill Operations	460,884	460,884	460,884	0
State Library	2,626,613	2,626,613	2,626,613	0
Enrich Iowa Libraries	2,464,823	2,464,823	2,464,823	0
Cultural Activities	168,403	0	0	0
Historical Resources	3,136,371	3,804,774	3,804,774	0
Historical Sites	425,751	425,751	425,751	0
<b>Total Administrative Services, Department of</b>	<b>\$ 17,484,161</b>	<b>\$ 17,984,161</b>	<b>\$ 17,872,749</b>	<b>\$ -111,412</b>
<b><u>Auditor of State</u></b>				
<b>Auditor of State</b>				
Auditor of State - General Office	\$ 1,002,686	\$ 1,002,686	\$ 1,002,686	\$ 0
AOS - Transition Costs of State Entities	48,000	0	0	0
<b>Total Auditor of State</b>	<b>\$ 1,050,686</b>	<b>\$ 1,002,686</b>	<b>\$ 1,002,686</b>	<b>\$ 0</b>
<b><u>Ethics and Campaign Disclosure Board, Iowa</u></b>				
<b>Campaign Finance Disclosure</b>				
Ethics & Campaign Disclosure Board	\$ 897,151	\$ 1,045,432	\$ 1,045,432	\$ 0
<b>Total Ethics and Campaign Disclosure Board, Iowa</b>	<b>\$ 897,151</b>	<b>\$ 1,045,432</b>	<b>\$ 1,045,432</b>	<b>\$ 0</b>
<b><u>Insurance &amp; Financial Services, Department of</u></b>				
<b>DIFS - Insurance</b>				
IID Captive Insurance	\$ 450,000	\$ 450,000	\$ 450,000	\$ 0
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 0</b>
<b><u>Governor/Lt. Governor's Office</u></b>				
<b>Governor's Office</b>				
Presidential Electors	\$ 371	\$ 0	\$ 0	\$ 0
Governor's/Lt. Governor's Office	2,864,932	2,864,932	2,864,932	0
Terrace Hill Quarters	144,222	144,222	144,222	0
<b>Total Governor/Lt. Governor's Office</b>	<b>\$ 3,009,525</b>	<b>\$ 3,009,154</b>	<b>\$ 3,009,154</b>	<b>\$ 0</b>

## Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Department of Inspections, Appeals, and Licensing</u></b>				
<b>Inspections, Appeals, &amp; Licensing, Department of</b>				
Administration Division	\$ 933,285	\$ 933,285	\$ 808,285	\$ -125,000
Administrative Hearings Division	654,983	654,983	654,983	0
Investigations Division	2,769,231	2,769,231	2,769,231	0
Health Facilities Division	6,206,128	6,206,128	6,206,128	0
Employment Appeal Board	40,006	530,782	510,782	-20,000
Food and Consumer Safety	509,565	509,565	0	-509,565
Iowa Civil Rights Commission	1,385,921	1,385,921	1,338,921	-47,000
Labor Services Division	2,965,719	2,965,719	2,965,719	0
Workers' Compensation Division	3,381,044	3,381,044	3,381,044	0
Professional Licensing Division	1,627,969	1,627,969	1,627,969	0
PERB to Employment Appeal Board	1,296,403	0	0	0
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 21,770,254</b>	<b>\$ 20,964,627</b>	<b>\$ 20,263,062</b>	<b>\$ -701,565</b>
<b><u>Management, Department of</u></b>				
<b>DOM - Division of Information Technology</b>				
Cybersecurity Office	\$ 4,421,887	\$ 4,421,887	\$ 4,421,887	\$ 0
<b>Management, Dept. of</b>				
Department Operations	\$ 2,792,095	\$ 3,666,154	\$ 3,666,154	\$ 0
<b>Total Management, Department of</b>	<b>\$ 7,213,982</b>	<b>\$ 8,088,041</b>	<b>\$ 8,088,041</b>	<b>\$ 0</b>
<b><u>Public Information Board</u></b>				
<b>Public Information Board</b>				
Iowa Public Information Board	\$ 363,227	\$ 467,227	\$ 467,227	\$ 0
<b>Total Public Information Board</b>	<b>\$ 363,227</b>	<b>\$ 467,227</b>	<b>\$ 467,227</b>	<b>\$ 0</b>
<b><u>Revenue, Department of</u></b>				
<b>Revenue, Dept. of</b>				
Operations	\$ 15,378,678	\$ 15,378,678	\$ 15,378,678	\$ 0
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	98,550	124,652	124,652	0
<b>Total Revenue, Department of</b>	<b>\$ 15,494,753</b>	<b>\$ 15,520,855</b>	<b>\$ 15,520,855</b>	<b>\$ 0</b>

## Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Secretary of State, Office of the</u></b>				
<b>Secretary of State</b>				
Administration and Elections	\$ 2,566,697	\$ 2,566,697	\$ 2,566,697	\$ 0
Business Services	1,568,795	1,568,795	1,568,795	0
<b>Total Secretary of State, Office of the</b>	<b>\$ 4,135,492</b>	<b>\$ 4,135,492</b>	<b>\$ 4,135,492</b>	<b>\$ 0</b>
<b><u>Treasurer of State, Office of</u></b>				
<b>Treasurer of State</b>				
Treasurer - General Office	\$ 1,046,415	\$ 1,046,415	\$ 1,046,415	\$ 0
IABLE	0	0	200,000	200,000
<b>Total Treasurer of State, Office of</b>	<b>\$ 1,046,415</b>	<b>\$ 1,046,415</b>	<b>\$ 1,246,415</b>	<b>\$ 200,000</b>
<b>Total Administration and Regulation</b>	<b>\$ 72,915,646</b>	<b>\$ 73,714,090</b>	<b>\$ 73,101,113</b>	<b>\$ -612,977</b>

## Agriculture and Natural Resources General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Agriculture and Land Stewardship, Dept of</u></b>				
<b>Agriculture and Land Stewardship</b>				
Administrative Division	\$ 20,162,310	\$ 20,377,294	\$ 20,377,294	\$ 0
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	125,000	125,000	0
Agricultural Education	150,000	150,000	150,000	0
Foreign Animal Disease	1,050,000	1,050,000	1,050,000	0
Foreign Animal Disease Capitals	250,000	0	0	0
Farmers with Disabilities	230,000	230,000	230,000	0
Loess Hills Development and Conservation Fund	400,000	300,000	300,000	0
Southern Iowa Development and Conservation Fund	200,000	100,000	100,000	0
Grain Regulation	350,000	350,000	350,000	0
Choose Iowa Fund	1,813,000	1,813,000	2,113,000	300,000
Choose Iowa Food Purchasing Program	200,000	200,000	200,000	0
Butchery Innovation and Revitalization	249,695	0	0	0
<b>Total Agriculture and Land Stewardship, Dept of</b>	<b>\$ 25,319,201</b>	<b>\$ 24,884,490</b>	<b>\$ 25,184,490</b>	<b>\$ 300,000</b>
<b><u>Natural Resources, Department of</u></b>				
<b>Natural Resources</b>				
Natural Resources Operations	\$ 12,500,000	\$ 12,816,738	\$ 12,816,738	\$ 0
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0
Forestry Health Management	525,000	525,000	525,000	0
State Park Operations	1,000,000	1,000,000	1,000,000	0
State Park Maintenance	0	300,000	300,000	0
<b>Total Natural Resources, Department of</b>	<b>\$ 15,535,000</b>	<b>\$ 16,151,738</b>	<b>\$ 16,151,738</b>	<b>\$ 0</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
ISU - Veterinary Diagnostic Laboratory	\$ 4,500,000	\$ 4,799,898	\$ 4,799,898	\$ 0
ISU - Management of Private Forests	150,000	150,000	150,000	0
ISU - Livestock Disease Research	291,390	291,390	291,390	0
SUI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
SUI - Groundwater Planning and Resource Assessment	0	200,000	200,000	0
<b>Total Regents, Board of</b>	<b>\$ 5,069,544</b>	<b>\$ 5,569,442</b>	<b>\$ 5,569,442</b>	<b>\$ 0</b>
<b>Total Agriculture and Natural Resources</b>	<b>\$ 45,923,745</b>	<b>\$ 46,605,670</b>	<b>\$ 46,905,670</b>	<b>\$ 300,000</b>

## Economic Development General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Economic Development Authority</u></b>				
<b>Economic Development Authority</b>				
Economic Development Appropriation	\$ 12,921,510	\$ 12,921,510	\$ 12,903,510	\$ -18,000
World Food Prize	650,000	500,000	500,000	0
Councils of Governments (COGs) Assistance	350,000	350,000	0	-350,000
Community Advertising and Strategic Plan	1,100,000	1,050,000	1,050,000	0
Community Cultural Grants	172,090	0	0	0
Iowa Arts Council	1,450,000	1,771,800	1,601,800	-170,000
Great Places	149,710	0	0	0
Cultural Trust Grants	150,000	0	0	0
Operational Support Grants	428,282	448,403	448,403	0
Tourism Marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	0
Court Reporter Equipment Incentive Program	100,000	0	0	0
<b>Total Economic Development Authority</b>	<b>\$ 18,915,292</b>	<b>\$ 18,485,413</b>	<b>\$ 17,947,413</b>	<b>\$ -538,000</b>
<b><u>Iowa Finance Authority</u></b>				
<b>Iowa Finance Authority</b>				
Rent Subsidy Program	\$ 873,000	\$ 873,000	\$ 873,000	\$ 0
Housing Renewal Pilot Program	550,000	550,000	0	-550,000
<b>Total Iowa Finance Authority</b>	<b>\$ 1,423,000</b>	<b>\$ 1,423,000</b>	<b>\$ 873,000</b>	<b>\$ -550,000</b>

## Economic Development General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Workforce Development, Department of</u></b>				
<b>IWD - Vocational Rehabilitation Services</b>				
Vocational Rehabilitation	\$ 6,226,739	\$ 0	\$ 0	\$ 0
Independent Living	84,804	0	0	0
Entrepreneurs with Disabilities Program	138,506	0	0	0
Independent Living Center Grant	86,547	0	0	0
<b>IWD - Vocational Rehabilitation Services</b>	<b>\$ 6,536,596</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Iowa Workforce Development</b>				
Operations - Field Offices	\$ 6,902,636	\$ 6,902,636	\$ 6,902,636	\$ 0
Offender Reentry Program	387,158	387,158	387,158	0
State Accounting System	228,822	228,822	228,822	0
Workplace Injury and Safety Surveys	125,555	125,555	125,555	0
Future Ready Summer Youth Intern Program	250,000	250,000	0	-250,000
Vocational Rehabilitation Services	0	6,226,739	6,226,739	0
Independent Living	0	84,804	0	-84,804
Entrepreneurs with Disabilities Program	0	138,506	138,506	0
Independent Living Center Grant	0	86,547	0	-86,547
Adult Education and Literacy Programs	500,000	500,000	500,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	760,000	760,000	0
Employee Misclassification Program	379,631	379,631	0	-379,631
<b>Iowa Workforce Development</b>	<b>\$ 9,533,802</b>	<b>\$ 16,070,398</b>	<b>\$ 15,269,416</b>	<b>\$ -800,982</b>
<b>Total Workforce Development, Department of</b>	<b>\$ 16,070,398</b>	<b>\$ 16,070,398</b>	<b>\$ 15,269,416</b>	<b>\$ -800,982</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
ISU - Biosciences Innovation Ecosystem	\$ 2,963,995	\$ 2,963,995	\$ 2,963,995	\$ 0
SUI - Biosciences Innovation Ecosystem	1,000,000	1,000,000	1,000,000	0
UNI - Additive Manufacturing	394,321	394,321	394,321	0
<b>Total Regents, Board of</b>	<b>\$ 4,358,316</b>	<b>\$ 4,358,316</b>	<b>\$ 4,358,316</b>	<b>\$ 0</b>
<b>Total Economic Development</b>	<b>\$ 40,767,006</b>	<b>\$ 40,337,127</b>	<b>\$ 38,448,145</b>	<b>\$ -1,888,982</b>

## Education General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Blind, Department for the</b>				
<b>Department for the Blind</b>				
Department for the Blind	\$ 3,087,171	\$ 3,207,190	\$ 3,207,190	\$ 0
<b>Total Blind, Department for the</b>	<b>\$ 3,087,171</b>	<b>\$ 3,207,190</b>	<b>\$ 3,207,190</b>	<b>\$ 0</b>
<b>Education, Department of</b>				
<b>Education, Dept. of</b>				
Dept. of Education Administration	\$ 6,922,250	\$ 7,073,808	\$ 7,073,808	\$ 0
Career Technical Education Administration	721,779	721,779	721,779	0
Career Technical Education Secondary	2,952,459	2,952,459	2,952,459	0
School Food Service	2,176,797	2,176,797	2,176,797	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0
Student Achievement/Teacher Quality	2,990,467	2,990,467	2,990,467	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0
Jobs for America's Grads	9,646,450	9,946,450	9,946,450	0
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	1,500,000	1,500,000	1,500,000	0
Computer Science Prof. Devel. Incentive Fund	500,000	500,000	500,000	0
Children's Mental Health Training	3,383,936	3,383,936	1,899,682	-1,484,254
Best Buddies Iowa	35,000	35,000	35,000	0
Midwestern Higher Education Compact	115,000	115,000	118,450	3,450
Nonpublic School Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	235,858,161	243,358,161	247,008,533	3,650,372
ISD - Iowa School for the Deaf	11,707,253	12,049,644	12,813,313	763,669
Ed. Services for the Blind & Visually Impaired	4,913,891	5,012,169	5,112,412	100,243
STEM Collaborative Initiative	6,354,848	6,354,848	6,310,409	-44,439
Therapeutic Classroom Incentive Fund	2,351,382	2,351,382	2,351,382	0
Therapeutic Classroom Trans. Claims Reimb.	500,000	0	0	0
Online State Job Posting System	0	265,000	265,000	0
LEAD-K Program	200,000	200,000	200,000	0
Special Education Division	10,000,000	5,000,000	10,000,000	5,000,000
Professional Development	2,176,458	2,176,458	1,676,458	-500,000
College Aid Commission	591,533	591,533	591,533	0
Health Care Professional Recruitment	500,973	0	0	0
National Guard Benefits Program	6,600,000	6,600,000	6,600,000	0
All Iowa Opportunity Scholarships	3,229,468	3,229,468	3,229,468	0
Teach Iowa Scholars	650,000	948,715	948,715	0
Rural Iowa Primary Care Loan Repayment Program	2,629,933	0	0	0

## Education General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
Health Care-Related Loan Program	500,000	0	0	0
Rural Veterinarian Loan Repayment Program	700,000	700,000	700,000	0
Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	23,927,005	23,927,005	0
Future Ready Iowa Skilled Workforce Grant Program	425,000	425,000	425,000	0
Mental Health Practitioner Loan Repayment Program	520,000	0	0	0
Iowa Workforce Grant and Incentive Program	6,500,000	6,500,000	6,500,000	0
Health Care Professional Incentive Program	0	7,985,911	7,985,911	0
Child Development - Standing	10,524,389	10,524,389	10,524,389	0
Court Reporter Forgivable Loan Program	0	50,000	50,000	0
Tuition Grant Program - Standing	52,707,069	53,761,210	54,567,628	806,418
Tuition Grant - For-Profit	110,700	112,914	114,608	1,694
Vocational Technical Tuition Grant - Standing	1,750,185	1,750,185	1,750,185	0
Therapeutic Classroom Services - Standing	1,240,642	750,000	750,000	0
<b>Education, Dept. of</b>	<b>\$ 435,298,710</b>	<b>\$ 443,205,370</b>	<b>\$ 451,502,523</b>	<b>\$ 8,297,153</b>
<b>Iowa PBS</b>				
Iowa PBS Operations	\$ 8,116,032	\$ 8,165,236	\$ 8,165,236	\$ 0
<b>Total Education, Department of</b>	<b>\$ 443,414,742</b>	<b>\$ 451,370,606</b>	<b>\$ 459,667,759</b>	<b>\$ 8,297,153</b>

## Education General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>Regents, Board of</b>				
<b>Regents, Board of</b>				
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0
BOR - Regents Resource Centers	268,297	268,297	268,297	0
BOR - John Pappajohn Centers	125,000	125,000	125,000	0
University of Iowa - General	223,496,355	223,496,355	226,848,800	3,352,445
SUI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
SUI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0
SUI - Family Practice Program	2,220,598	2,220,598	2,220,598	0
SUI - Specialized Children Health Services	634,502	634,502	634,502	0
SUI - Iowa Cancer Registry	143,410	143,410	143,410	0
SUI - Substance Abuse Consortium	53,427	53,427	53,427	0
SUI - Biocatalysis	696,342	696,342	696,342	0
SUI - Primary Health Care	624,374	624,374	624,374	0
SUI - Iowa Birth Defects Registry	36,839	36,839	36,839	0
SUI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0
SUI - Iowa Online Advanced Placement Acad.	463,616	463,616	463,616	0
SUI - Iowa Flood Center	1,205,593	1,205,593	1,205,593	0
SUI - College of Nursing	2,800,000	2,800,000	2,800,000	0
SUI - Cancer Research	0	1,000,000	0	-1,000,000
Iowa State University - General	178,445,037	178,445,037	232,541,614	54,096,577
ISU - Agricultural Experiment Station	29,462,535	30,462,535	0	-30,462,535
ISU - Cooperative Extension	18,157,366	18,157,366	0	-18,157,366
ISU - Future Ready Workforce	2,800,000	2,800,000	0	-2,800,000
University of Northern Iowa - General	101,894,146	101,894,146	103,422,558	1,528,412
UNI - Real Estate Education Program	123,523	123,523	123,523	0
UNI - Educators for Iowa	1,500,000	1,500,000	1,500,000	0
UNI - Center for Civic Education	0	1,000,000	1,000,000	0
SUI - Center for Intellectual Freedom	0	1,000,000	1,000,000	0
<b>Total Regents, Board of</b>	<b>\$ 572,998,420</b>	<b>\$ 576,998,420</b>	<b>\$ 583,555,953</b>	<b>\$ 6,557,533</b>
<b>Total Education</b>	<b>\$ 1,019,500,333</b>	<b>\$ 1,031,576,216</b>	<b>\$ 1,046,430,902</b>	<b>\$ 14,854,686</b>

## Health and Human Services General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Health and Human Services, Department of</u></b>				
<b>Health and Human Services</b>				
Child Abuse Prevention - Standing	\$ 221,830	\$ 232,570	\$ 232,570	\$ 0
Congenital & Inherited Disorders Registry - Standing	221,830	223,521	223,521	0
Psychiatry Residency & Fellowship Program - Standing	100,000	0	0	0
Centers of Excellence - Standing	383,538	425,000	425,000	0
LiHEAP Weatherization Assistance Program - Standing	139,637	1	1	0
Commission of Inquiry - Standing	0	1,394	1,394	0
Nonresident Mental Illness Commitment - Standing	7,010	142,802	142,802	0
Aging and Disability Services	19,088,714	19,208,180	19,379,531	171,351
Behavioral Health	24,400,114	24,442,121	23,127,121	-1,315,000
Public Health	22,531,821	22,433,369	21,833,369	-600,000
Community Access and Eligibility	68,043,944	68,542,456	75,140,643	6,598,187
Child Support Services	15,434,282	15,644,114	15,644,114	0
Medical Assistance	1,650,866,536	1,974,435,722	2,011,764,210	37,328,488
Health Program Operations	39,597,231	39,672,433	39,672,433	0
Child Care Assistance	34,966,931	34,983,000	33,983,000	-1,000,000
Early Intervention and Supports	35,277,739	35,301,904	35,695,203	393,299
Child Protective Services	166,101,034	165,558,031	164,052,467	-1,505,564
State Specialty Care	100,006,128	102,343,507	100,225,768	-2,117,739
Accountability, Compliance, and Program Integrity	22,356,598	21,904,214	23,087,834	1,183,620
Behavioral Health Fund - Standing	0	1,000,000	1,000,000	0
<b>Total Health and Human Services, Department of</b>	<b>\$ 2,199,744,916</b>	<b>\$ 2,526,494,339</b>	<b>\$ 2,565,630,981</b>	<b>\$ 39,136,642</b>
<b><u>Veterans Affairs, Department of</u></b>				
<b>Veterans Affairs, Dept. of</b>				
General Administration	\$ 1,369,205	\$ 1,369,205	\$ 1,369,205	\$ 0
Home Ownership Assistance Program	2,200,000	2,200,000	2,200,000	0
Veterans County Grants – Standing	990,000	990,000	990,000	0
<b>Veterans Affairs, Dept. of</b>	<b>\$ 4,559,205</b>	<b>\$ 4,559,205</b>	<b>\$ 4,559,205</b>	<b>\$ 0</b>
<b>Veterans Affairs, Dept. of</b>				
Iowa Veterans Home	\$ 8,145,736	\$ 8,145,736	\$ 8,145,736	\$ 0
<b>Total Veterans Affairs, Department of</b>	<b>\$ 12,704,941</b>	<b>\$ 12,704,941</b>	<b>\$ 12,704,941</b>	<b>\$ 0</b>
<b>Total Health and Human Services</b>	<b>\$ 2,212,449,857</b>	<b>\$ 2,539,199,280</b>	<b>\$ 2,578,335,922</b>	<b>\$ 39,136,642</b>

# Justice System General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Attorney General</u></b>				
<b>Justice, Dept. of</b>				
General Office AG	\$ 10,539,176	\$ 10,913,246	\$ 11,672,266	\$ 759,020
Victim Assistance Grants	5,016,708	5,166,708	5,166,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
AG Cybersecurity and Technology	202,060	202,060	202,060	0
<b>Total Attorney General</b>	<b>\$ 18,392,545</b>	<b>\$ 18,916,615</b>	<b>\$ 19,675,635</b>	<b>\$ 759,020</b>
<b><u>Corrections, Department of</u></b>				
<b>Central Office</b>				
County Confinement	\$ 1,345,319	\$ 1,345,319	\$ 1,345,319	\$ 0
Federal Prisoners/Contractual	234,411	234,411	234,411	0
Corrections Administration	7,662,297	8,165,695	9,650,695	1,485,000
Corrections Education	2,608,109	3,108,109	3,108,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0
DOC - Department-Wide Duties	8,654,633	5,905,778	5,500,000	-405,778
State Cases Court Costs	197	10,000	10,000	0
<b>Central Office</b>	<b>\$ 22,533,031</b>	<b>\$ 20,797,377</b>	<b>\$ 21,876,599</b>	<b>\$ 1,079,222</b>
<b>Fort Madison</b>				
Ft. Madison Institution	\$ 45,522,762	\$ 46,561,722	\$ 46,724,722	\$ 163,000
<b>Anamosa</b>				
Anamosa Institution	\$ 38,887,065	\$ 39,358,974	\$ 40,255,974	\$ 897,000
<b>Oakdale</b>				
Oakdale Institution	\$ 57,703,792	\$ 58,954,020	\$ 59,344,020	\$ 390,000
DOC Institutional Pharmaceuticals	9,925,417	10,175,417	10,175,417	0
<b>Oakdale</b>	<b>\$ 67,629,209</b>	<b>\$ 69,129,437</b>	<b>\$ 69,519,437</b>	<b>\$ 390,000</b>
<b>Newton</b>				
Newton Institution	\$ 31,522,181	\$ 32,279,092	\$ 32,509,092	\$ 230,000
<b>Mount Pleasant</b>				
Mount Pleasant Institution	\$ 29,729,489	\$ 30,356,297	\$ 30,619,297	\$ 263,000
<b>Rockwell City</b>				
Rockwell City Institution	\$ 11,364,524	\$ 11,721,579	\$ 11,916,579	\$ 195,000
<b>Clarinda</b>				
Clarinda Institution	\$ 28,625,610	\$ 29,252,380	\$ 29,678,380	\$ 426,000
<b>Mitchellville</b>				
Mitchellville Institution	\$ 25,512,183	\$ 26,082,539	\$ 26,350,539	\$ 268,000
<b>Fort Dodge</b>				
Fort Dodge Institution	\$ 33,279,423	\$ 34,085,251	\$ 34,467,251	\$ 382,000

## Justice System General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b>CBC District 1</b>				
CBC District I	\$ 16,826,981	\$ 17,301,981	\$ 17,395,981	\$ 94,000
<b>CBC District 2</b>				
CBC District II	\$ 13,637,109	\$ 13,945,725	\$ 14,105,725	\$ 160,000
<b>CBC District 3</b>				
CBC District III	\$ 8,615,128	\$ 8,915,376	\$ 8,915,376	\$ 0
<b>CBC District 4</b>				
CBC District IV	\$ 6,465,898	\$ 6,465,898	\$ 6,563,898	\$ 98,000
<b>CBC District 5</b>				
CBC District V	\$ 24,328,291	\$ 25,006,813	\$ 25,194,813	\$ 188,000
<b>CBC District 6</b>				
CBC District VI	\$ 17,128,661	\$ 17,406,811	\$ 17,554,811	\$ 148,000
<b>CBC District 7</b>				
CBC District VII	\$ 10,671,655	\$ 11,003,457	\$ 11,003,457	\$ 0
<b>CBC District 8</b>				
CBC District VIII	\$ 10,001,148	\$ 10,241,148	\$ 10,259,926	\$ 18,778
<b>Total Corrections, Department of</b>	<b>\$ 442,280,348</b>	<b>\$ 449,911,857</b>	<b>\$ 454,911,857</b>	<b>\$ 5,000,000</b>

## Justice System General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Law Enforcement Academy</u></b>				
<b>Iowa Law Enforcement Academy</b>				
Law Enforcement Academy	\$ 2,904,407	\$ 2,964,407	\$ 2,919,407	\$ -45,000
<b>Total Law Enforcement Academy</b>	<b>\$ 2,904,407</b>	<b>\$ 2,964,407</b>	<b>\$ 2,919,407</b>	<b>\$ -45,000</b>
<b><u>Department of Inspections, Appeals, and Licensing</u></b>				
<b>DIAL - State Public Defender</b>				
Public Defender	\$ 33,477,894	\$ 35,527,894	\$ 38,627,894	\$ 3,100,000
Indigent Defense	43,606,374	42,726,374	41,226,374	-1,500,000
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 77,084,268</b>	<b>\$ 78,254,268</b>	<b>\$ 79,854,268</b>	<b>\$ 1,600,000</b>
<b><u>Judicial Branch</u></b>				
<b>Judicial Branch</b>				
Judicial Branch	\$ 201,018,878	\$ 202,691,378	\$ 202,691,378	\$ 0
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	3,600,000	0
Court-Ordered Services	3,290,000	3,290,000	3,290,000	0
Graduated Sanctions	12,253,000	12,253,000	12,253,000	0
<b>Total Judicial Branch</b>	<b>\$ 220,161,878</b>	<b>\$ 221,834,378</b>	<b>\$ 221,834,378</b>	<b>\$ 0</b>
<b><u>Parole, Board of</u></b>				
<b>Parole Board</b>				
Parole Board	\$ 1,545,114	\$ 1,545,114	\$ 1,545,114	\$ 0
<b>Total Parole, Board of</b>	<b>\$ 1,545,114</b>	<b>\$ 1,545,114</b>	<b>\$ 1,545,114</b>	<b>\$ 0</b>
<b><u>Public Defense, Department of</u></b>				
<b>Public Defense, Dept. of</b>				
Public Defense, Department of	\$ 7,211,221	\$ 7,267,855	\$ 7,646,037	\$ 378,182
<b>Total Public Defense, Department of</b>	<b>\$ 7,211,221</b>	<b>\$ 7,267,855</b>	<b>\$ 7,646,037</b>	<b>\$ 378,182</b>

## Justice System General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Homeland Security and Emergency Mgmt.</u></b>				
<b>Homeland Security &amp; Emergency Mgmt.</b>				
Homeland Security & Emer. Mgmt.	\$ 2,442,595	\$ 2,446,138	\$ 2,396,138	\$ -50,000
<b>Total Homeland Security and Emergency Mgmt.</b>	<b>\$ 2,442,595</b>	<b>\$ 2,446,138</b>	<b>\$ 2,396,138</b>	<b>\$ -50,000</b>
<b><u>Public Safety, Department of</u></b>				
<b>Public Safety, Dept. of</b>				
Public Safety Administration	\$ 7,092,910	\$ 7,095,906	\$ 7,325,444	\$ 229,538
Public Safety DCI	21,189,769	22,805,958	23,282,804	476,846
Criminalistics Laboratory Fund	650,000	650,000	650,000	0
Narcotics Enforcement	9,243,545	10,265,032	10,496,573	231,541
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	3,418,466	3,554,935	3,635,378	80,443
Iowa State Patrol	90,056,257	92,232,969	94,251,941	2,018,972
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	1,075,520	1,075,520	1,075,520	0
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Human Trafficking Office	200,742	200,742	200,742	0
Department-Wide Duties	5,149,789	3,058,667	3,430,000	371,333
Public Safety Equipment Fund	2,500,000	0	0	0
Office of Drug Control Policy - DPS	249,219	249,219	270,546	21,327
DPS-Task Force Assistance	2,000,000	0	0	0
<b>Total Public Safety, Department of</b>	<b>\$ 143,430,437</b>	<b>\$ 141,793,168</b>	<b>\$ 145,223,168</b>	<b>\$ 3,430,000</b>
<b>Total Justice System</b>	<b>\$ 915,452,813</b>	<b>\$ 924,933,800</b>	<b>\$ 936,006,002</b>	<b>\$ 11,072,202</b>

## Unassigned Standings General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Administrative Services, Department of</u></b>				
<b>Administrative Services</b>				
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0
<b>State Accounting Trust Accounts</b>				
Federal Cash Management - Standing	\$ 2,963,156	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	903,501	421,655	421,655	0
<b>State Accounting Trust Accounts</b>	<b>\$ 3,866,657</b>	<b>\$ 475,837</b>	<b>\$ 475,837</b>	<b>\$ 0</b>
<b>Total Administrative Services, Department of</b>	<b>\$ 3,966,657</b>	<b>\$ 475,837</b>	<b>\$ 475,837</b>	<b>\$ 0</b>
<b><u>Education, Department of</u></b>				
<b>Education, Dept. of</b>				
State Foundation School Aid	\$ 3,785,535,412	\$ 3,882,825,461	\$ 3,956,681,373	\$ 73,855,912
Nonpublic School Transportation	8,992,865	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Education Savings Accounts - Standing	218,048,012	327,859,472	349,646,976	21,787,504
Charter Schools - Standing	6,477,202	12,290,760	20,403,710	8,112,950
Education Support Personnel Salary Supplement	14,000,000	0	14,000,000	14,000,000
<b>Total Education, Department of</b>	<b>\$ 4,033,153,491</b>	<b>\$ 4,232,072,784</b>	<b>\$ 4,349,829,150</b>	<b>\$ 117,756,366</b>
<b><u>Executive Council</u></b>				
<b>Executive Council</b>				
Court Costs	\$ 418,290	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	0	9,575	9,575	0
Drainage Assessment	153,870	19,367	19,367	0
<b>Total Executive Council</b>	<b>\$ 572,160</b>	<b>\$ 85,397</b>	<b>\$ 85,397</b>	<b>\$ 0</b>
<b><u>Legislative Branch</u></b>				
<b>Legislative Branch</b>				
Legislative Branch	\$ 39,278,474	\$ 42,070,813	\$ 42,000,000	\$ -70,813
<b>Total Legislative Branch</b>	<b>\$ 39,278,474</b>	<b>\$ 42,070,813</b>	<b>\$ 42,000,000</b>	<b>\$ -70,813</b>

## Unassigned Standings General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Health and Human Services, Department of</u></b>				
<b>Health and Human Services</b>				
MHDS Regional Services Fund	\$ 134,421,714	\$ 134,694,168	\$ 0	\$ -134,694,168
Rent Reimbursement	11,310,164	13,320,000	13,320,000	0
Behavioral Health Fund - Standing	0	0	136,823,208	136,823,208
<b>Total Health and Human Services, Department of</b>	<b>\$ 145,731,878</b>	<b>\$ 148,014,168</b>	<b>\$ 150,143,208</b>	<b>\$ 2,129,040</b>
<b><u>Management, Department of</u></b>				
<b>Management, Dept. of</b>				
State Appeal Board Claims	\$ 24,751,878	\$ 4,504,630	\$ 4,504,630	\$ 0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	31,098,570	32,653,499	33,306,569	653,070
<b>Total Management, Department of</b>	<b>\$ 55,950,448</b>	<b>\$ 37,258,129</b>	<b>\$ 37,911,199</b>	<b>\$ 653,070</b>
<b><u>Public Defense, Department of</u></b>				
<b>Public Defense, Dept. of</b>				
Compensation and Expense	\$ 186,475	\$ 342,556	\$ 342,556	\$ 0
<b>Total Public Defense, Department of</b>	<b>\$ 186,475</b>	<b>\$ 342,556</b>	<b>\$ 342,556</b>	<b>\$ 0</b>
<b><u>Public Safety, Department of</u></b>				
<b>Public Safety, Dept. of</b>				
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<b>Total Public Safety, Department of</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>

## Unassigned Standings General Fund

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Revenue, Department of</u></b>				
<b>Revenue, Dept. of</b>				
Homestead Tax Credit Aid	\$ 162,196,053	\$ 162,524,423	\$ 174,100,000	\$ 11,575,577
Elderly & Disabled Tax Credit	3,540,013	4,327,772	3,500,000	-827,772
Ag Land Tax Credit	38,988,014	39,100,000	39,100,000	0
Comm & Industrial Prop Tax Replacement	50,770,795	36,667,901	22,561,071	-14,106,830
Business Property Tax Credit	119,515,656	125,000,000	125,000,000	0
Barrel Tax Refunds	2,885,487	2,000,000	2,000,000	0
<b>Total Revenue, Department of</b>	<b>\$ 377,896,019</b>	<b>\$ 369,620,096</b>	<b>\$ 366,261,071</b>	<b>\$ -3,359,025</b>
<b>Total Unassigned Standings</b>	<b>\$ 4,661,735,602</b>	<b>\$ 4,834,939,780</b>	<b>\$ 4,952,048,418</b>	<b>\$ 117,108,638</b>

## Summary Data Other Funds

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
Administration and Regulation	\$ 72,403,331	\$ 138,729,828	\$ 79,095,511	\$ -59,634,317
Agriculture and Natural Resources	98,732,384	101,076,667	100,976,972	-99,695
Economic Development	34,366,084	34,391,084	48,191,084	13,800,000
Education	34,000,000	33,675,000	20,175,000	-13,500,000
Health and Human Services	357,361,047	325,129,746	367,440,609	42,310,863
Justice System	20,591,877	30,223,293	23,945,884	-6,277,409
Transportation, Infrastructure, and Capitals	689,460,754	735,341,971	727,706,181	-7,635,790
Unassigned Standings	<u>173,860,472</u>	<u>141,204,776</u>	<u>189,972,981</u>	<u>48,768,205</u>
<b>Grand Total</b>	<u>\$ 1,480,775,949</u>	<u>\$ 1,539,772,365</u>	<u>\$ 1,557,504,222</u>	<u>\$ 17,731,857</u>

## Administration and Regulation Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Management, Department of</u></b>				
<b>Management, Dept. of</b>				
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
<b>Total Management, Department of</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 0</b>
<b><u>Iowa Public Employees' Retirement System</u></b>				
<b>IPERS Administration</b>				
Administration - IPERS	\$ 22,789,430	\$ 26,330,702	\$ 26,330,702	\$ 0
Pension Administrative System (PAS) – IPERS	0	60,000,000	0	-60,000,000
<b>Total Iowa Public Employees' Retirement System</b>	<b>\$ 22,789,430</b>	<b>\$ 86,330,702</b>	<b>\$ 26,330,702</b>	<b>\$ -60,000,000</b>
<b><u>Revenue, Department of</u></b>				
<b>Revenue, Dept. of</b>				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
<b>Total Revenue, Department of</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 0</b>
<b><u>Secretary of State, Office of the</u></b>				
<b>Secretary of State</b>				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
<b>Total Secretary of State, Office of the</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 0</b>
<b><u>Treasurer of State, Office of</u></b>				
<b>Treasurer of State</b>				
State Accounting Sys. Expenses - RUTF	\$ 316,788	\$ 316,788	\$ 316,788	\$ 0
<b>Total Treasurer of State, Office of</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 0</b>
<b><u>Department of Inspections, Appeals, and Licensing</u></b>				
<b>Inspections, Appeals, &amp; Licensing, Department of</b>				
DIAL Professional Licensing – SHTF	\$ 62,317	\$ 62,317	\$ 0	\$ -62,317
DIAL Administrative Hearings - RUTF	1,623,897	1,623,897	1,623,897	0
<b>Inspections, Appeals, &amp; Licensing, Department of</b>	<b>\$ 1,686,214</b>	<b>\$ 1,686,214</b>	<b>\$ 1,623,897</b>	<b>\$ -62,317</b>
<b>DIAL - Racing and Gaming Commission</b>				
Gaming Regulation - GRF	\$ 7,448,600	\$ 7,621,999	\$ 8,049,999	\$ 428,000
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 9,134,814</b>	<b>\$ 9,308,213</b>	<b>\$ 9,673,896</b>	<b>\$ 365,683</b>

## Administration and Regulation Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Insurance &amp; Financial Services, Department of</u></b>				
<b>DIFS - Banking Division</b>				
Banking Division - CMRF	\$ 14,343,523	\$ 14,881,690	\$ 14,881,690	\$ 0
<b>DIFS - Credit Union</b>				
Credit Union Division - CMRF	\$ 2,875,989	\$ 3,018,710	\$ 3,018,710	\$ 0
<b>DIFS - Insurance</b>				
PSAO Report - CMRF	\$ 0	\$ 225,000	\$ 225,000	\$ 0
Insurance Division - CMRF	9,726,541	11,010,719	11,010,719	0
<b>DIFS - Insurance</b>	<b>\$ 9,726,541</b>	<b>\$ 11,235,719</b>	<b>\$ 11,235,719</b>	<b>\$ 0</b>
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 26,946,053</b>	<b>\$ 29,136,119</b>	<b>\$ 29,136,119</b>	<b>\$ 0</b>
<b><u>Utilities Commission</u></b>				
<b>Utilities Commission</b>				
Utilities Division - CMRF	\$ 11,659,071	\$ 12,080,831	\$ 12,080,831	\$ 0
<b>Total Utilities Commission</b>	<b>\$ 11,659,071</b>	<b>\$ 12,080,831</b>	<b>\$ 12,080,831</b>	<b>\$ 0</b>
<b>Total Administration and Regulation</b>	<b>\$ 72,403,331</b>	<b>\$ 138,729,828</b>	<b>\$ 79,095,511</b>	<b>\$ -59,634,317</b>

## Agriculture and Natural Resources Other Funds

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Agriculture and Land Stewardship, Dept of</u></b>				
<b>Agriculture and Land Stewardship</b>				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Butchery Innovation and Revitalization - SWJCF	0	249,695	0	-249,695
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Choose Iowa Food Program - Blufflands	100,000	0	0	0
FAD Equipment - IADPF	0	250,000	250,000	0
FAD Vaccines - IADPF	0	100,000	500,000	400,000
FAD General - IADPF	0	100,000	100,000	0
IDALS Information Technology Upgrades – IADPF	0	450,000	450,000	0
<b>Total Agriculture and Land Stewardship, Dept of</b>	<b>\$ 18,205,516</b>	<b>\$ 19,255,211</b>	<b>\$ 19,405,516</b>	<b>\$ 150,305</b>

## Agriculture and Natural Resources Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Natural Resources, Department of</u></b>				
<b>Natural Resources</b>				
Fish & Game - DNR Admin Expenses	\$ 51,404,790	\$ 53,095,606	\$ 53,095,606	\$ 0
GWPF - Storage Tanks Study	100,303	100,303	100,303	0
GWPF - Household Hazardous Waste	447,324	447,324	447,324	0
GWPF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWPF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWPF - Landfill Alternatives	618,993	618,993	618,993	0
GWPF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWPF - Solid Waste Alternatives	50,000	50,000	50,000	0
GWPF - Geographic Information System	297,518	297,518	297,518	0
Snowmobile Registration Fees Fund	100,000	100,000	100,000	0
Administration Match - UST	200,000	0	0	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
State Park Accessibility - Blufflands	296,228	0	0	0
<b>Total Natural Resources, Department of</b>	<b>\$ 79,461,868</b>	<b>\$ 80,656,456</b>	<b>\$ 80,656,456</b>	<b>\$ 0</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	\$ 120,000	\$ 120,000	\$ 120,000	\$ 0
UI - Geological and Water Survey Oper. - EFF	200,000	200,000	200,000	0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
UI - Groundwater Plan. & Resource Assess. - Blufflands	250,000	0	0	0
ISU - Vet Diagnostic Lab Equipment - IADPF	0	250,000	0	-250,000
ISU - Livestock Disease Research Fund - IADPF	0	100,000	100,000	0
<b>Total Regents, Board of</b>	<b>\$ 1,065,000</b>	<b>\$ 1,165,000</b>	<b>\$ 915,000</b>	<b>\$ -250,000</b>
<b>Total Agriculture and Natural Resources</b>	<b>\$ 98,732,384</b>	<b>\$ 101,076,667</b>	<b>\$ 100,976,972</b>	<b>\$ -99,695</b>

## Economic Development Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Economic Development Authority</u></b>				
<b>Economic Development Authority</b>				
High Quality Jobs Program - SWJCF	\$ 11,700,000	\$ 11,700,000	\$ 0	\$ -11,700,000
Manufacturing 4.0 Program - SWJCF	2,016,675	2,016,675	2,350,000	333,325
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
Business Incentives for Growth - SWJCF	0	0	11,700,000	11,700,000
<b>Total Economic Development Authority</b>	<b>\$ 14,416,675</b>	<b>\$ 14,416,675</b>	<b>\$ 14,750,000</b>	<b>\$ 333,325</b>
<b><u>Workforce Development, Department of</u></b>				
<b>Iowa Workforce Development</b>				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 4,616,084	\$ 4,616,084	\$ 0
Field Offices - UI Reserve Interest	2,200,000	0	0	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	0	0	0
Workforce Prep Outcome Rep - SWJCF	0	125,000	125,000	0
Adult Ed and Literacy for the Workforce - SWJCF	5,500,000	5,500,000	4,500,000	-1,000,000
STEM Internships - SWJCF	633,325	633,325	0	-633,325
Workforce Training Fund - SWJCF	0	0	15,100,000	15,100,000
<b>Total Workforce Development, Department of</b>	<b>\$ 10,849,409</b>	<b>\$ 10,874,409</b>	<b>\$ 24,341,084</b>	<b>\$ 13,466,675</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,466,419	1,466,419	1,466,419	0
<b>Total Regents, Board of</b>	<b>\$ 9,100,000</b>	<b>\$ 9,100,000</b>	<b>\$ 9,100,000</b>	<b>\$ 0</b>
<b>Total Economic Development</b>	<b>\$ 34,366,084</b>	<b>\$ 34,391,084</b>	<b>\$ 48,191,084</b>	<b>\$ 13,800,000</b>

## Education Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Education, Department of</u></b>				
<b>Education, Dept. of</b>				
Skilled Workforce Shortage Tuition Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Workforce Training & Econ Dev Funds - SWJCF	15,100,000	15,100,000	0	-15,100,000
ACE Infrastructure - SWJCF	6,000,000	6,000,000	0	-6,000,000
PACE and Regional Sectors - SWJCF	5,000,000	4,800,000	4,800,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	75,000	75,000	0
STEM Best - SWJCF	700,000	700,000	700,000	0
Workforce Infrastructure Fund - SWJCF	0	0	6,000,000	6,000,000
<b>Total Education, Department of</b>	<b>\$ 34,000,000</b>	<b>\$ 33,675,000</b>	<b>\$ 18,575,000</b>	<b>\$ -15,100,000</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
UNI - Workforce Development - SWJCF	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000
UNI - Nursing Program Expansion - SWJCF	0	0	600,000	600,000
<b>Total Regents, Board of</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>
<b>Total Education</b>	<b>\$ 34,000,000</b>	<b>\$ 33,675,000</b>	<b>\$ 20,175,000</b>	<b>\$ -13,500,000</b>

## Health and Human Services Other Funds

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Health and Human Services, Department of</u></b>				
<b>Health and Human Services</b>				
Health Program Operations – PSA	\$ 234,193	\$ 234,193	\$ 234,193	\$ 0
Medical Assistance – QATF	111,216,205	111,216,205	111,216,205	0
Medical Assistance – HHCAT	33,920,554	33,920,554	33,920,554	0
Behavioral Analysis Treatment – ASF	750,000	0	0	0
Central Data Repository – RIF	645,179	0	0	0
988 Suicide and Crisis Line – RIF	3,000,000	0	0	0
Behavioral Health System Implementation – RIF	1,000,000	0	0	0
Behavioral Health Continuity of Care - RIF	380,047	0	0	0
HHS Opioid Abatement - OSF	0	28,611,794	7,433,269	-21,178,525
Opioid Initiatives - OSF	29,000,000	0	0	0
Medical Assistance - MFF	744,869	150,000	150,000	0
Medical Assistance - HCTF	176,470,000	150,997,000	214,486,388	63,489,388
<b>Total Health and Human Services, Department of</b>	<b>\$ 357,361,047</b>	<b>\$ 325,129,746</b>	<b>\$ 367,440,609</b>	<b>\$ 42,310,863</b>
<b>Total Health and Human Services</b>	<b>\$ 357,361,047</b>	<b>\$ 325,129,746</b>	<b>\$ 367,440,609</b>	<b>\$ 42,310,863</b>

## Justice System Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Attorney General</u></b>				
<b>Consumer Advocate</b>				
Consumer Advocate - CMRF	\$ 3,763,937	\$ 3,784,047	\$ 3,784,047	\$ 0
<b>Justice, Dept. of</b>				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	2,000,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce (Standing) - CEF	1,875,000	1,875,000	1,875,000	0
Older Iowans Consumer Fraud (Standing) - CEF	125,000	125,000	125,000	0
AG Opioid Abatement - OSF	0	9,537,265	2,477,756	-7,059,509
<b>Justice, Dept. of</b>	<b>\$ 4,300,000</b>	<b>\$ 13,837,265</b>	<b>\$ 6,777,756</b>	<b>\$ -7,059,509</b>
<b>Total Attorney General</b>	<b>\$ 8,063,937</b>	<b>\$ 17,621,312</b>	<b>\$ 10,561,803</b>	<b>\$ -7,059,509</b>
<b><u>Public Safety, Department of</u></b>				
<b>Public Safety, Dept. of</b>				
DPS Gaming Enforcement - GEF	\$ 12,227,940	\$ 12,301,981	\$ 13,084,081	\$ 782,100
<b>Total Public Safety, Department of</b>	<b>\$ 12,227,940</b>	<b>\$ 12,301,981</b>	<b>\$ 13,084,081</b>	<b>\$ 782,100</b>
<b><u>Homeland Security and Emergency Mgmt.</u></b>				
<b>Homeland Security &amp; Emergency Mgmt.</b>				
911 Emerg Comm Admin - 911 Surcharge	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
<b>Total Homeland Security and Emergency Mgmt.</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 0</b>
<b>Total Justice System</b>	<b>\$ 20,591,877</b>	<b>\$ 30,223,293</b>	<b>\$ 23,945,884</b>	<b>\$ -6,277,409</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Administrative Services Capitals</u></b>				
<b>Administrative Services - Capitals</b>				
Major Maintenance - RIIF	\$ 22,000,000	\$ 22,000,000	\$ 22,000,000	\$ 0
Historical Building Repairs - RIIF	0	5,000,000	0	-5,000,000
Routine Maintenance (Standing) - RIIF	2,000,000	2,000,000	2,000,000	0
Elevator Upgrades/Replacements - RIIF	5,364,500	0	0	0
Major Main. W. Capitol Steps - RIIF	2,000,000	0	0	0
Underground Railroad Markers - RIIF	0	40,000	0	-40,000
Terrace Hill - RIIF	0	0	1,000,000	1,000,000
<b>Total Administrative Services Capitals</b>	<b>\$ 31,364,500</b>	<b>\$ 29,040,000</b>	<b>\$ 25,000,000</b>	<b>\$ -4,040,000</b>
<b><u>Agriculture and Land Stewardship, Dept of</u></b>				
<b>Agriculture and Land Stewardship</b>				
Water Quality Initiative - RIIF	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuel Infra. Fund - RIIF	10,000,000	10,000,000	0	-10,000,000
Fertilizer Management - RIIF	1,000,000	1,000,000	1,000,000	0
Renewable Fuel Infra. Fund - Supplement - RIIF	2,000,000	0	0	0
Renewable Fuel Infra. Fund - Corrective Awards - RIIF	2,000,000	0	0	0
<b>Total Agriculture and Land Stewardship, Dept of</b>	<b>\$ 23,200,000</b>	<b>\$ 19,200,000</b>	<b>\$ 9,200,000</b>	<b>\$ -10,000,000</b>
<b><u>Veterans Affairs, Department of</u></b>				
<b>Veterans Affairs, Dept. of</b>				
Cemetery Equipment Replacement - RIIF	\$ 168,388	\$ 0	\$ 0	\$ 0
<b>Total Veterans Affairs, Department of</b>	<b>\$ 168,388</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Attorney General</u></b>				
<b>Justice, Dept. of</b>				
AG Cybersecurity and Technology - TRF	\$ 278,503	\$ 0	\$ 0	\$ 0
<b>Total Attorney General</b>	<b>\$ 278,503</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Blind Capitals, Department for the</u></b>				
<b>Dept. for the Blind Capitals</b>				
Building Repairs - RIIF	\$ 225,600	\$ 559,000	\$ 250,000	\$ -309,000
<b>Total Blind Capitals, Department for the</b>	<b>\$ 225,600</b>	<b>\$ 559,000</b>	<b>\$ 250,000</b>	<b>\$ -309,000</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Corrections Capitals</u></b>				
<b>Corrections Capitals</b>				
DOC Technology - TRF	\$ 0	\$ 0	\$ 697,425	\$ 697,425
DOC Capitals Request - RIIIF	0	0	8,137,500	8,137,500
Camera System Upgrades - TRF	2,464,779	0	0	0
IMCC Pharmacy Technology Upgrades - TRF	200,000	0	0	0
IMCC Data and Voice Network Switching Replac. - TRF	100,000	0	0	0
ICIW Data and Voice Network Switching Replac. - TRF	500,000	0	0	0
IMCC ICIW Server Replacements - TRF	200,000	0	0	0
CBC Technology Updates - TRF	139,500	0	0	0
DOC FY26 Technology Projects and Upgrades -TRF	0	3,013,466	0	-3,013,466
DOC - CBC District 4 Renovation and Office Construction - RIIIF	0	4,163,847	2,775,898	-1,387,949
<b>Total Corrections Capitals</b>	<b>\$ 3,604,279</b>	<b>\$ 7,177,313</b>	<b>\$ 11,610,823</b>	<b>\$ 4,433,510</b>
<b><u>Economic Development Authority</u></b>				
<b>Economic Development Authority</b>				
Community Attraction & Tourism Grants - RIIIF	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Destination Iowa - RIIIF	10,000,000	10,000,000	10,000,000	0
Regional Sports Authorities - RIIIF	700,000	750,000	0	-750,000
Rural YMCA Grant Program - RIIIF	250,000	0	250,000	250,000
USS Iowa Battleship - Deck Renov. - RIIIF	750,000	0	0	0
IEDA Technology Reinvestment Projects - TRF	0	5,375,000	0	-5,375,000
Strategic Infrastructure Program Fund - RIIIF	0	0	10,000,000	10,000,000
Local Government Shared Services Grant - RIIIF	0	0	10,000,000	10,000,000
Library and Museum Renovation Project - RIIIF	0	0	3,000,000	3,000,000
Facility Enhancement - RIIIF	0	0	7,000,000	7,000,000
<b>Total Economic Development Authority</b>	<b>\$ 21,700,000</b>	<b>\$ 26,125,000</b>	<b>\$ 50,250,000</b>	<b>\$ 24,125,000</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Education, Department of</u></b>				
<b>Education, Dept. of</b>				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
<b>Education, Dept. of</b>	<b>\$ 3,327,000</b>	<b>\$ 3,327,000</b>	<b>\$ 3,327,000</b>	<b>\$ 0</b>
<b>Iowa PBS</b>				
Digital Asset Management System - TRF	\$ 196,000	\$ 0	\$ 0	\$ 0
<b>Total Education, Department of</b>	<b>\$ 3,523,000</b>	<b>\$ 3,327,000</b>	<b>\$ 3,327,000</b>	<b>\$ 0</b>
<b><u>Education Capitals</u></b>				
<b>Education Capitals</b>				
Giangreco Building Roof Repair - RIIF	\$ 0	\$ 0	\$ 11,527,569	\$ 11,527,569
<b>Total Education Capitals</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,527,569</b>	<b>\$ 11,527,569</b>
<b><u>General Assembly Capitals</u></b>				
<b>Legislature-Capitals</b>				
State Capitol Maintenance Fund - RIIF	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0
<b>Total General Assembly Capitals</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 0</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Health and Human Services, Department of</u></b>				
<b>Health and Human Services</b>				
Lucas Building Renovation - RIF	\$ 5,000,000	\$ 0	\$ 0	\$ 0
CCUSO Patient Doors Conversion - RIF	50,000	0	0	0
CCUSO Renovation - RIF	7,000,000	0	0	0
Woodward Tunnel Decentralization - RIF	14,500,000	14,275,000	0	-14,275,000
Iowa Medical Examiner Office Expansion - RIF	5,000,000	28,000,000	3,300,000	-24,700,000
MEME Maint. & Operations - TRF	330,000	0	0	0
Criminal Justice Info System (CJIS) - TRF	1,400,000	0	0	0
Justice Data Warehouse - TRF	282,664	0	0	0
Medicaid Technology - TRF	1,335,178	0	0	0
State Poison Control Center - TRF	34,000	34,000	42,080	8,080
Public Assistance Oversight - SNAP FIP IT - TRF	0	0	19,897,695	19,897,695
Public Assistance Oversight - Data Sources - TRF	0	0	1,633,361	1,633,361
OBBA IT Costs - TRF	0	0	3,473,690	3,473,690
<b>Total Health and Human Services, Department of</b>	<b>\$ 34,931,842</b>	<b>\$ 42,309,000</b>	<b>\$ 28,346,826</b>	<b>\$ -13,962,174</b>
<b><u>Iowa Finance Authority</u></b>				
<b>Iowa Finance Authority</b>				
State Housing Trust Fund (STND) - RIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
<b>Total Iowa Finance Authority</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 0</b>
<b><u>Judicial Branch Capitals</u></b>				
<b>Judicial Branch Capitals</b>				
Judicial Building Improvements - RIF	\$ 475,000	\$ 0	\$ 0	\$ 0
Dallas Co Courthouse Renovation & Furniture - RIF	481,200	0	0	0
Johnson Co Courthouse Renovation & Furniture - RIF	111,000	0	0	0
<b>Total Judicial Branch Capitals</b>	<b>\$ 1,067,200</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Law Enforcement Academy</u></b>				
<b>Iowa Law Enforcement Academy</b>				
Iowa Driving Training Facility - RIF	\$ 0	\$ 15,000,000	\$ 0	\$ -15,000,000
Firearms Range Training Facility - RIF	0	0	3,700,000	3,700,000
<b>Total Law Enforcement Academy</b>	<b>\$ 0</b>	<b>\$ 15,000,000</b>	<b>\$ 3,700,000</b>	<b>\$ -11,300,000</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Management, Department of</u></b>				
<b>DOM - Division of Information Technology</b>				
DOM DoIT Cybersecurity - TRF	\$ 2,947,658	\$ 2,947,658	\$ 2,947,658	\$ 0
<b>Management, Dept. of</b>				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	70,000	70,000	0
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Enterprise AI Capacity Expansion - TRF	0	0	2,510,000	2,510,000
DPS/DOT - MACH & TraCS Modernization - TRF	0	0	2,000,000	2,000,000
Socrata License - TRF	382,131	358,429	358,429	0
Iowa Integrated Justice (IIJ) - TRF	0	1,400,000	1,400,000	0
Justice Data Warehouse - TRF	0	282,664	282,664	0
Justice Data Warehouse Transition - TRF	0	290,000	0	-290,000
<b>Management, Dept. of</b>	<b>\$ 617,131</b>	<b>\$ 2,566,093</b>	<b>\$ 6,786,093</b>	<b>\$ 4,220,000</b>
<b>Total Management, Department of</b>	<b>\$ 3,564,789</b>	<b>\$ 5,513,751</b>	<b>\$ 9,733,751</b>	<b>\$ 4,220,000</b>
<b><u>Natural Resources, Department of</u></b>				
<b>Natural Resources</b>				
Water Trails Low Head Dam Prog. - RIIF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIIF	250,000	0	0	0
Derelict Buildings Program - RIIF	0	0	1,000,000	1,000,000
<b>Total Natural Resources, Department of</b>	<b>\$ 1,750,000</b>	<b>\$ 1,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 1,000,000</b>
<b><u>Natural Resources Capitals</u></b>				
<b>Natural Resources Capitals</b>				
Lake Restoration & Water Quality - RIIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIIF	5,000,000	5,000,000	5,000,000	0
State Park Accessibility - RIIF	1,000,000	0	0	0
Law Enforcement Radios - TRF	1,565,000	0	0	0
<b>Total Natural Resources Capitals</b>	<b>\$ 17,165,000</b>	<b>\$ 14,600,000</b>	<b>\$ 14,600,000</b>	<b>\$ 0</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Public Defense, Department of</u></b>				
<b>Public Defense, Dept. of</b>				
Technology Projects - TRF	\$ 0	\$ 220,000	\$ 0	\$ -220,000
<b>Total Public Defense, Department of</b>	<b>\$ 0</b>	<b>\$ 220,000</b>	<b>\$ 0</b>	<b>\$ -220,000</b>
<b><u>Public Defense Capitals</u></b>				
<b>Public Defense Capitals</b>				
Facility/Armory Maintenance - RIIF	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 0
Modernization of Readiness Ctrs - RIIF	2,100,000	2,100,000	2,100,000	0
Camp Dodge Infrastructure Upgrades - RIIF	550,000	550,000	550,000	0
<b>Total Public Defense Capitals</b>	<b>\$ 4,750,000</b>	<b>\$ 4,750,000</b>	<b>\$ 4,750,000</b>	<b>\$ 0</b>
<b><u>Homeland Security and Emergency Mgmt.</u></b>				
<b>Homeland Security &amp; Emergency Mgmt.</b>				
Levee Improvement Fund - RIIF	\$ 10,000,000	\$ 0	\$ 0	\$ 0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
<b>Total Homeland Security and Emergency Mgmt.</b>	<b>\$ 10,400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 0</b>
<b><u>Public Safety, Department of</u></b>				
<b>Public Safety, Dept. of</b>				
State Interop. Comm. System - RIIF	\$ 6,424,379	\$ 6,486,177	\$ 2,846,011	\$ -3,640,166
Public Safety Equipment Fund - RIIF	2,500,000	0	0	0
<b>Total Public Safety, Department of</b>	<b>\$ 8,924,379</b>	<b>\$ 6,486,177</b>	<b>\$ 2,846,011</b>	<b>\$ -3,640,166</b>
<b><u>Public Safety Capitals</u></b>				
<b>Public Safety Capitals</b>				
DPS Technology Projects - TRF	\$ 0	\$ 0	\$ 300,000	\$ 300,000
<b>Total Public Safety Capitals</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
Regents Tuition Replacement - RIIF	\$ 26,500,000	\$ 25,600,000	\$ 25,000,000	\$ -600,000
<b>Total Regents, Board of</b>	<b>\$ 26,500,000</b>	<b>\$ 25,600,000</b>	<b>\$ 25,000,000</b>	<b>\$ -600,000</b>
<b><u>Regents Capitals</u></b>				
<b>Regents Capitals</b>				
UNI - Industrial Tech Center - RIIF	\$ 3,850,000	\$ 0	\$ 0	\$ 0
Iowa Lakeside Lab Infrastructure - RIIF	3,000,000	3,000,000	0	-3,000,000
UNI Deferred Maintenance - Commons - RIIF	0	1,000,000	6,000,000	5,000,000
SUI Nursing Simulation Laboratory - RIIF	0	0	7,000,000	7,000,000
<b>Total Regents Capitals</b>	<b>\$ 6,850,000</b>	<b>\$ 4,000,000</b>	<b>\$ 13,000,000</b>	<b>\$ 9,000,000</b>
<b><u>Revenue, Department of</u></b>				
<b>Revenue, Dept. of</b>				
Tax System Modernization - TRF	\$ 4,070,460	\$ 0	\$ 0	\$ 0
<b>Total Revenue, Department of</b>	<b>\$ 4,070,460</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Secretary of State, Office of the</u></b>				
<b>Secretary of State</b>				
Secretary of State Cyber Technology - TRF	\$ 324,000	\$ 0	\$ 0	\$ 0
<b>Total Secretary of State, Office of the</b>	<b>\$ 324,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>State Fair Authority Capitals</u></b>				
<b>State Fair Foundation</b>				
Iowa State Fair Agriculture Facility - RIIF	\$ 0	\$ 2,500,000	\$ 2,500,000	\$ 0
<b>Total State Fair Authority Capitals</b>	<b>\$ 0</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 0</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b>Transportation, Department of</b>				
<b>Transportation, Dept. of</b>				
RUTF - Driver's Licenses	\$ 1,600,000	\$ 0	\$ 0	\$ 0
RUTF - Motor Vehicle	32,710,876	34,234,969	34,234,969	0
RUTF - Highway Division/Transportation Operations	17,700,921	18,067,288	17,723,539	-343,749
RUTF - DAS Personnel & Utility Services	455,647	500,878	1,823,348	1,322,470
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	141,577	153,679	199,907	46,228
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	107,884	107,884	107,884	0
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Personal Delivery of Services	162,362	225,000	225,000	0
PRF - Highway/Transportation Operations	348,250,373	355,150,300	348,619,071	-6,531,229
PRF - DAS Personnel & Utility Services	2,798,974	3,076,822	11,200,563	8,123,741
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,432,963	3,726,405	4,835,877	1,109,472
PRF - Garage Fuel & Waste Mgmt.	1,000,000	0	0	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	662,716	662,716	662,716	0
PRF - Transportation Maps	195,000	0	195,000	195,000
PRF - Inventory & Equip.	29,626,000	40,818,240	23,623,165	-17,195,075
PRF - Statewide Communications System	442,162	442,162	442,162	0
Recreational Trails Grants - RIIF	2,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIIF	1,500,000	1,200,000	1,200,000	0
Railroad Revolving Loan & Grant - RIIF	2,000,000	2,000,000	2,000,000	0
Commercial Aviation Infra Grants - RIIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Recreational Trails Grant Supplement - RIIF	1,000,000	0	0	0
<b>Total Transportation, Department of</b>	<b>\$ 451,828,455</b>	<b>\$ 468,407,343</b>	<b>\$ 455,134,201</b>	<b>\$ -13,273,142</b>

## Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<b><u>Transportation Capitals</u></b>				
<b>Transportation Capital</b>				
RUTF - Scale/MVD Facilities Maint.	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
PRF - Facility Major Maintenance & Enhancements	6,300,000	6,300,000	7,300,000	1,000,000
PRF - Facility Routine Maintenance & Preservation	5,200,000	8,050,000	8,050,000	0
RUTF - Electronic Records Management System	1,974,000	0	0	0
PRF - Electronic Records Management System	126,000	0	0	0
PRF - Albia Garage Renovation	7,291,067	0	0	0
PRF - Jefferson Garage Renovation	6,999,292	0	0	0
PRF - Waterloo Garage Renovation	0	18,897,387	0	-18,897,387
RUTF - ARTS Modernization	0	20,000,000	20,000,000	0
PRF - Alton Garage Replacement	0	0	13,000,000	13,000,000
<b>Total Transportation Capitals</b>	<b>\$ 28,290,359</b>	<b>\$ 53,647,387</b>	<b>\$ 48,750,000</b>	<b>\$ -4,897,387</b>
<b><u>Treasurer of State, Office of</u></b>				
<b>Treasurer of State</b>				
Cleanwater Software - TRF	\$ 192,000	\$ 192,000	\$ 192,000	\$ 0
Tyler Tech Software - TRF	228,000	228,000	228,000	0
County Fair Improvements - RIF	1,060,000	1,060,000	1,060,000	0
<b>Total Treasurer of State, Office of</b>	<b>\$ 1,480,000</b>	<b>\$ 1,480,000</b>	<b>\$ 1,480,000</b>	<b>\$ 0</b>
<b>Total Transportation, Infrastructure, and Capitals</b>	<b>\$ 689,460,754</b>	<b>\$ 735,341,971</b>	<b>\$ 727,706,181</b>	<b>\$ -7,635,790</b>

## Unassigned Standings Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Economic Development Authority</u></b>				
<b>Economic Development Authority</b>				
Endow Iowa Admin - County Endw Fund	\$ 32,081	\$ 70,000	\$ 70,000	\$ 0
Iowa Film Production Incentive Fund - SWRF	0	4,000,000	0	-4,000,000
Iowa Major Events and Tourism Fund - SWRF	0	4,000,000	0	-4,000,000
Nuisance Property Remediation - EEF	2,000,000	0	0	0
Length of Service Award Program - SWRF	0	1,500,000	1,500,000	0
<b>Total Economic Development Authority</b>	<b>\$ 2,032,081</b>	<b>\$ 9,570,000</b>	<b>\$ 1,570,000</b>	<b>\$ -8,000,000</b>
<b><u>Education, Department of</u></b>				
<b>Education, Dept. of</b>				
Education Support Personnel Compensation - SWRF	\$ 0	\$ 14,000,000	\$ 0	\$ -14,000,000
Special Education Division - SWRF	0	5,000,000	0	-5,000,000
<b>Total Education, Department of</b>	<b>\$ 0</b>	<b>\$ 19,000,000</b>	<b>\$ 0</b>	<b>\$ -19,000,000</b>
<b><u>Executive Council</u></b>				
<b>Executive Council</b>				
Performance of Duty - EEF	\$ 86,696,517	\$ 10,715,559	\$ 18,059,243	\$ 7,343,684
<b>Total Executive Council</b>	<b>\$ 86,696,517</b>	<b>\$ 10,715,559</b>	<b>\$ 18,059,243</b>	<b>\$ 7,343,684</b>
<b><u>Health and Human Services, Department of</u></b>				
<b>Health and Human Services</b>				
Gambling Treatment Program – SWRF	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0
<b>Total Health and Human Services, Department of</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 0</b>
<b><u>Management, Department of</u></b>				
<b>Management, Dept. of</b>				
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	21,131,873	18,269,217	39,925,002	21,655,785
Disaster Response - EEF	0	23,250,000	21,230,000	-2,020,000
Disaster Recovery Housing Assistance - EEF	11,600,000	0	0	0
<b>Total Management, Department of</b>	<b>\$ 74,731,873</b>	<b>\$ 83,519,217</b>	<b>\$ 103,155,002</b>	<b>\$ 19,635,785</b>

## Unassigned Standings Other Funds

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<b><u>Public Safety, Department of</u></b>				
<b>Public Safety, Dept. of</b>				
Public Safety Equipment Fund - SWRF	\$ 0	\$ 8,000,000	\$ 8,000,000	\$ 0
<b>Total Public Safety, Department of</b>	<b>\$ 0</b>	<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 0</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<b>Total Regents, Board of</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>
<b><u>Transportation, Department of</u></b>				
<b>Transportation, Dept. of</b>				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
<b>Total Transportation, Department of</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 0</b>
<b><u>Workforce Development, Department of</u></b>				
<b>Iowa Workforce Development</b>				
Apprenticeship Training Program - WDF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Job Training - WDF	4,750,000	4,750,000	4,750,000	0
Workforce Opportunity Fund - SWRF	0	0	48,788,736	48,788,736
<b>Total Workforce Development, Department of</b>	<b>\$ 7,750,000</b>	<b>\$ 7,750,000</b>	<b>\$ 56,538,736</b>	<b>\$ 48,788,736</b>
<b>Total Unassigned Standings</b>	<b>\$ 173,860,472</b>	<b>\$ 141,204,776</b>	<b>\$ 189,972,981</b>	<b>\$ 48,768,205</b>



# Appendix C – Interim Committee Summary

Fiscal Staff: Louie Hoehle

## Analysis of Governor’s Budget

COMMITTEE NAME	CHARGE
<b>All-Terrain Vehicles and Off-Road Utility Vehicles on Highways Interim Study Committee</b>	<p><b>CHARGE:</b> Examine policy matters and recommend statutory changes relating to the operation of all-terrain vehicles and off-road utility vehicles on highways. The Study Committee shall submit its findings and recommendations to the General Assembly by January 12, 2026.</p> <p>Website: <a href="http://www.legis.iowa.gov/committees/committee?ga=91&amp;session=1&amp;groupID=42784">www.legis.iowa.gov/committees/committee?ga=91&amp;session=1&amp;groupID=42784</a></p>
<b>Subacute Mental Health Care Services Interim Study Committee</b>	<p><b>CHARGE:</b> Review and make recommendations related to the provision of subacute mental health care services. The Study Committee shall submit its findings and recommendations to the General Assembly by January 12, 2026.</p> <p>Website: <a href="http://www.legis.iowa.gov/committees/committee?ga=91&amp;session=1&amp;groupID=42785">www.legis.iowa.gov/committees/committee?ga=91&amp;session=1&amp;groupID=42785</a></p>

LSA Staff Contact: Louie Hoehle (515.281.6561) [louie.hoehle@legis.iowa.gov](mailto:louie.hoehle@legis.iowa.gov)



## Appendix D – Interim Publications

Fiscal Staff: Louie Hoehle

### Analysis of Governor’s Budget

**Budget Unit Briefs.** Informational publications related to State appropriations and special-purpose funds for all agencies of State government are available at: [www.legis.iowa.gov/publications/fiscal/budgetunitinfo](http://www.legis.iowa.gov/publications/fiscal/budgetunitinfo).

**Factbook and Iowa Insights.** Data, statistics, maps, and infographics on various aspects of Iowa are available at: [www.legis.iowa.gov/publications/fiscal/factbookIndDoc](http://www.legis.iowa.gov/publications/fiscal/factbookIndDoc).

**Fiscal Update Articles.** Brief summaries on meetings attended by analysts and other items of interest are available at: [www.legis.iowa.gov/publications/fiscal/fiscalupdate](http://www.legis.iowa.gov/publications/fiscal/fiscalupdate).

**Fiscal Research Briefs.** In-depth, informational reports on programs or issues in State or local government are available at: [www.legis.iowa.gov/publications/fiscal/fiscalresearchbriefs](http://www.legis.iowa.gov/publications/fiscal/fiscalresearchbriefs).

<b>Fiscal Research Briefs Published in 2025</b>	<b>Date Published</b>
Cigarette Taxation and Regulation	12/31/2025
Department of Transportation Appropriations	1/9/2026
Federal Education Funding in Iowa	11/24/2025
Iowa General Fund Tax Credits and Adjustments	12/12/2025
State-Operated Specialty Care Facilities	12/22/2025
Update on Iowa’s Gaming Industry and Associated Revenues	11/24/2025

**Fiscal Topics.** One- or two-page summaries reviewing a selected State government issue or topic are available at: [www.legis.iowa.gov/publications/fiscal/fiscaltopics](http://www.legis.iowa.gov/publications/fiscal/fiscaltopics).



## Appendix E – Other Fund Balance Sheets

Fiscal Staff: Adam Broich

Analysis of Governor's Budget

This Appendix contains balance sheets for the following funds:

- Environment First Fund (EFF)
- Rebuild Iowa Infrastructure Fund (RIIF)
- Skilled Worker and Job Creation Fund (SWJCF)
- Sports Wagering Receipts Fund (SWRF) (Updated January 20, 2026)
- Technology Reinvestment Fund (TRF)

## Environment First Fund

	<u>Actual FY 2025</u>	<u>Estimated FY 2026</u>	<u>Gov Rec FY 2027</u>
<b>Resources</b>			
Balance Forward	\$ 91,015	\$ 91,015	\$ 91,015
RIIF Appropriation	42,000,000	42,000,000	42,000,000
<b>Total Resources</b>	<u>\$ 42,091,015</u>	<u>\$ 42,091,015</u>	<u>\$ 42,091,015</u>
<b>Appropriations</b>			
<b>Department of Agriculture</b>			
Soil Conservation Cost Share	\$ 8,325,000	\$ 8,325,000	\$ 8,325,000
Soil & Water Conservation Fund	3,800,000	3,800,000	3,800,000
Water Quality Initiative	2,375,000	2,375,000	2,375,000
Conservation Reserve Enhancement Program (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	900,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000
<b>Total Department of Agriculture</b>	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>
<b>Department of Natural Resources</b>			
REAP Program	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000
Air Quality Monitoring Program	425,000	425,000	425,000
Floodplain Management	375,000	375,000	375,000
GIS Information for Watersheds	195,000	195,000	195,000
<b>Total Department of Natural Resources</b>	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>
<b>Board of Regents</b>			
Water Quantity Program	\$ 495,000	\$ 495,000	\$ 495,000
Geological and Water Survey	200,000	200,000	200,000
<b>Total Board of Regents</b>	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>
<b>Total Appropriations</b>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>
Reversions	<u>0</u>	<u>0</u>	<u>0</u>
<b>Ending Balance</b>	<u>\$ 91,015</u>	<u>\$ 91,015</u>	<u>\$ 91,015</u>

## Rebuild Iowa Infrastructure Fund

	Actual FY 2025	Estimated FY 2026	Gov Rec FY 2027
<b>Resources</b>			
Balance Forward	\$ 110,576,986	\$ 102,642,276	\$ 64,919,728
Adjustment to Balance Forward	5,615	\$ 49,882	
State Wagering Tax and Fee Revenues			
Wagering Tax and Fees	175,607,314	163,557,000	168,557,000
Revenue Bond Debt Service Fund Transfer	12,914,761	10,650,000	10,650,000
Federal Subsidy Holdback Fund Transfer	3,908,905	3,931,777	3,750,000
Total Wagering Tax Revenues	<u>192,430,980</u>	<u>178,138,777</u>	<u>182,957,000</u>
Interest	\$ 49,189,488	\$ 33,000,000	\$ 24,700,000
MSA Tobacco Payments	11,113,084	9,809,093	9,003,633
Vision Iowa Fund Transfer*	0	3,961,376	0
Vacant State Building Demolition Fund Transfer	0	24,800	0
Vacant State Building Rehabilitation Fund Transfer	0	1,146,765	0
<b>Total Resources</b>	<u>\$ 363,316,153</u>	<u>\$ 328,772,969</u>	<u>\$ 281,580,361</u>
<b>Appropriations</b>			
<b>Administrative Services</b>			
Major Maintenance	\$ 22,000,000	\$ 22,000,000	\$ 22,000,000
Major Maintenance West Capitol Steps	2,000,000	0	0
Routine Maintenance (standing appropriation)	2,000,000	2,000,000	2,000,000
Elevator Upgrades/Replacements	5,364,500	0	0
Historical Building Sustainable Storage	0	5,000,000	0
Underground Railroad Markers	0	40,000	0
Terrace Hill Projects	0	0	1,000,000
<b>Agriculture and Land Stewardship</b>			
Water Quality Initiative	8,200,000	8,200,000	8,200,000
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	0
Renewable Fuels Infrastructure Fund Supplement	2,000,000	0	0
Renewable Fuels Infrastructure Fund Corrective Awards	2,000,000	0	0
Fertilizer Management	1,000,000	1,000,000	1,000,000
<b>Department for the Blind</b>			
Building Repairs	225,600	559,000	250,000
<b>Department of Corrections</b>			
Air Conditioning at ASP and MPCF	0	0	8,137,500
CBC District 4 Central Office	0	4,163,847	2,775,898
<b>Economic Development</b>			
Community Attraction and Tourism Grants	10,000,000	10,000,000	10,000,000
Destination Iowa Grants	10,000,000	10,000,000	10,000,000
Regional Sports Authorities	700,000	750,000	0
Strengthening Communities Grants - Rural YMCAs	250,000	0	250,000
USS Iowa Deck Renovation	750,000	0	0
Facility Enhancement	0	0	7,000,000
Library and Museum Renovation Project	0	0	3,000,000
Local Government Shared Services Grant	0	0	10,000,000
Strategic Infrastructure Program Fund	0	0	10,000,000
<b>Department of Education</b>			
ISD - Giangreco Building Roof Repair	0	0	11,527,569
<b>Health and Human Services</b>			
Woodward Tunnel Decentralization	14,500,000	14,275,000	0
Lucas Building Renovation	5,000,000	0	0
CCUSO - Patient Doors Conversion	50,000	0	0
CCUSO Renovation	7,000,000	0	0
Iowa Medical Examiner Office Expansion	5,000,000	28,000,000	3,300,000
<b>Homeland Security and Emergency Management</b>			
Levee Improvement Fund	10,000,000	0	0

## Rebuild Iowa Infrastructure Fund

	Actual FY 2025	Estimated FY 2026	Gov Rec FY 2027
<b>Iowa Finance Authority</b>			
State Housing Trust Fund (standing appropriation)	3,000,000	3,000,000	<b>3,000,000</b>
<b>Iowa Law Enforcement Academy</b>			
Driving Training Facility	0	15,000,000	0
Firearms Range Training Facility	0	0	3,700,000
<b>Judicial Branch</b>			
Judicial Building Improvements	475,000	0	0
Dallas County Courthouse Renovation and Furniture	481,200	0	0
Johnson County Courthouse Renovation and Furniture	111,000	0	0
<b>Legislative Branch</b>			
Capitol Building Maintenance (standing appropriation)	500,000	500,000	<b>500,000</b>
<b>Management</b>			
Environment First Fund (standing appropriation)	42,000,000	42,000,000	<b>42,000,000</b>
Technology Reinvestment Fund	21,131,873	18,269,217	39,925,002
<b>Department of Natural Resources</b>			
Lake Restoration and Water Quality	9,600,000	9,600,000	9,600,000
State Park Infrastructure	5,000,000	5,000,000	5,000,000
State Park Infrastructure - Disability Accessibility	1,000,000	0	0
Water Trails and Low Head Dam Grants	1,500,000	1,500,000	1,500,000
Community Forestry Grant Program	250,000	0	0
Derelict Buildings Program	0	0	1,000,000
<b>Public Defense</b>			
Facility/Armory Maintenance	2,100,000	2,100,000	2,100,000
Statewide Modernization - Readiness Centers	2,100,000	2,100,000	2,100,000
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000
<b>Public Safety</b>			
Statewide Communications System	6,424,379	6,486,177	2,846,011
DPS Equipment Fund	2,500,000	0	0
<b>Regents</b>			
Tuition Replacement	26,500,000	25,600,000	25,000,000
UNI - Industrial Technology Center	3,850,000	0	0
Iowa Lakeside Lab Infrastructure	3,000,000	3,000,000	0
UNI - Public Policy Center at Commons	0	1,000,000	6,000,000
SUI - Nursing Simulation Laboratory	0	0	7,000,000
<b>State Fair</b>			
Agriculture Facility	0	2,500,000	<b>2,500,000</b>
<b>Transportation</b>			
Recreational Trails	2,500,000	2,500,000	2,500,000
One-Time Recreational Trails	1,000,000	0	0
Public Transit Vertical Infrastructure Grants	1,500,000	1,200,000	1,200,000
Railroad Revolving Loan and Grant	2,000,000	2,000,000	2,000,000
Comm. Air Service Vertical Infrastructure Grants	1,900,000	1,900,000	1,900,000
General Aviation Vertical Infrastructure Grants	1,000,000	1,000,000	1,000,000
<b>Treasurer</b>			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000
<b>Veterans Affairs</b>			
Cemetery Equipment Replacement	168,388	0	0
<b>Net Appropriations</b>	<b>\$ 261,241,940</b>	<b>\$ 263,853,241</b>	<b>\$ 274,421,980</b>
Reversions	-568,063	0	0
<b>Ending Balance</b>	<b>\$ 102,642,276</b>	<b>\$ 64,919,728</b>	<b>\$ 7,158,381</b>

Note: Bolded values are standing or already enacted appropriations.

\*As of January 11, 2026, this transfer has not yet occurred.

## Iowa Skilled Worker and Job Creation Fund

	Actuals FY 2025	Estimated FY 2026	Gov Rec FY 2027
<b>Resources</b>			
Beginning Account Balance	\$ 62,673	\$ 62,673	\$ 112,978
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000
<b>Total Resources</b>	<u>\$ 63,812,673</u>	<u>\$ 63,812,673</u>	<u>\$ 63,862,978</u>
<b>Appropriations</b>			
<b>Department of Agriculture and Land Stewardship</b>			
Butchery Innovation and Revitalization	\$ 0	\$ 249,695	\$ 0
<b>Total Department of Agriculture and Land Stewardship</b>	<u>\$ 0</u>	<u>\$ 249,695</u>	<u>\$ 0</u>
<b>Economic Development Authority</b>			
High Quality Jobs Program	\$ 11,700,000	\$ 11,700,000	\$ 0
Empower Rural Iowa Program	700,000	700,000	700,000
Butchery Innovation and Revitalization	0	0	
Manufacturing 4.0	2,016,675	2,016,675	2,350,000
Business Incentives for Growth	0	0	11,700,000
<b>Total Economic Development Authority</b>	<u>\$ 14,416,675</u>	<u>\$ 14,416,675</u>	<u>\$ 14,750,000</u>
<b>Department of Education</b>			
Workforce Training and Econ Dev Funds	\$ 15,100,000	\$ 15,100,000	\$ 0
ACE Infrastructure	6,000,000	6,000,000	0
PACE and Regional Sectors	5,000,000	4,800,000	4,800,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000
Workforce Prep Outcome Reporting System	200,000	75,000	75,000
Skilled Workforce Shortage Tuition Grant	5,000,000	5,000,000	5,000,000
STEM Best	700,000	700,000	700,000
Workforce Infrastructure Fund	0	0	6,000,000
<b>Total Department of Education</b>	<u>\$ 34,000,000</u>	<u>\$ 33,675,000</u>	<u>\$ 18,575,000</u>
<b>Iowa Workforce Development</b>			
AMOS - Mid-Iowa Organizing Strategy	\$ 100,000	\$ 0	\$ 0
Workforce Prep Outcome Rep	0	125,000	125,000
Adult Ed and Literacy for the Workforce	5,500,000	5,500,000	4,500,000
STEM Internships	633,325	633,325	0
Workforce Training Fund	0	0	15,100,000
<b>Total Iowa Workforce Development</b>	<u>\$ 6,233,325</u>	<u>\$ 6,258,325</u>	<u>\$ 19,725,000</u>
<b>Board of Regents</b>			
Regents Innovation Fund	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302
SUI - Economic Development	209,279	209,279	209,279
SUI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,466,419	1,466,419	1,466,419
UNI - Workforce Development	0	0	1,000,000
UNI - Nursing Program Expansion	0	0	600,000
<b>Total Board of Regents</b>	<u>\$ 9,100,000</u>	<u>\$ 9,100,000</u>	<u>\$ 10,700,000</u>
<b>Total Appropriations</b>	<u>\$ 63,750,000</u>	<u>\$ 63,699,695</u>	<u>\$ 63,750,000</u>
Reversions	\$ 0	\$ 0	\$ 0
<b>Ending Balance</b>	<u>\$ 62,673</u>	<u>\$ 112,978</u>	<u>\$ 112,978</u>

## Sports Wagering Receipts Fund

	Actual FY 2025	Estimated FY 2026	Gov Rec FY 2027
<b>Resources</b>			
Balance Forward	\$ 28,903,431	\$ 44,914,623	\$ 26,614,623
Sports Wagering Taxes	16,215,305	18,750,000	58,110,000
Interest	1,545,887	1,200,000	1,200,000
<b>Total Available Resources</b>	<b>\$ 46,664,623</b>	<b>\$ 64,864,623</b>	<b>\$ 85,924,623</b>
<b>Appropriations</b>			
<b>Economic Development</b>			
Length of Service Award Program Grant Fund	\$ 0	\$ 1,500,000	<b>\$ 1,500,000</b>
Iowa Film Production Incentive Fund	0	4,000,000	0
Iowa Major Events and Tourism Fund	0	4,000,000	0
<b>Department of Education</b>			
Education Support Personnel Supplement	0	14,000,000	0
Division of Special Education	0	5,000,000	0
<b>Department of Health and Human Services</b>			
Gambling Treatment Program	1,750,000	1,750,000	1,750,000
<b>Iowa Workforce Development</b>			
Workforce Opportunity Fund	0	0	48,788,736
<b>Department of Public Safety</b>			
DPS Equipment Fund	0	8,000,000	<b>8,000,000</b>
<b>Total Appropriations</b>	<b>\$ 1,750,000</b>	<b>\$ 38,250,000</b>	<b>\$ 60,038,736</b>
Reversions	0	0	0
<b>Ending Balance</b>	<b>\$ 44,914,623</b>	<b>\$ 26,614,623</b>	<b>\$ 25,885,887</b>

Note: Bolded values are standing or already enacted appropriations. According to the Department of Management, the Governor is recommending an increase in the sports wagering tax rate from 6.75% to 20.0%. All sports wagering tax receipts are deposited into the Sports Wagering Receipts Fund created under Iowa Code section 8.571 and used as directed by the General Assembly.

## Technology Reinvestment Fund

	Actual FY 2025	Estimated FY 2026	Gov Rec FY 2027
<b>Resources</b>			
Beginning Balance	\$ 121,924	\$ 1,236,992	\$ 1,202,992
RIF Appropriation	21,131,873	18,269,217	39,925,002
General Fund Appropriation	0	0	0
<b>Total Available Resources</b>	<b>\$ 21,253,797</b>	<b>\$ 19,506,209</b>	<b>\$ 41,127,994</b>
<b>Appropriations</b>			
<b>Attorney General's Office</b>			
Cybersecurity and IT Infrastructure	\$ 278,503	\$ 0	\$ 0
<b>Department of Corrections</b>			
Technology Projects	0	3,013,466	697,425
Camera System Upgrades	2,464,779	0	0
IMCC Pharmacy Pill Counting Machines	200,000	0	0
IMCC Network Switch Replacement	100,000	0	0
ICIW Network Switch Replacement	500,000	0	0
ICIW and IMCC Server Replacement	200,000	0	0
CBC Technology Updates	139,500	0	0
<b>Economic Development</b>			
Enterprise Management System	0	5,375,000	0
<b>Department of Education</b>			
ICN Part III and Maintenance and Leases	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000
Iowa PBS Digital Asset Management System	196,000	0	0
<b>Department of Health and Human Services</b>			
Medicaid Technology	1,335,178	0	0
State Poison Center	34,000	34,000	42,080
Criminal Justice Info System (CJIS) Integration	1,400,000	0	0
Justice Data Warehouse	282,664	0	0
MEME Maintenance and Operations	330,000	0	0
OBBA IT Costs	0	0	3,473,690
Public Assistance Oversight - Data Sources	0	0	1,633,361
Public Assistance Oversight - SNAP FIP IT	0	0	19,897,695
<b>Homeland Security and Emergency Management</b>			
EMS Mass Messaging System	400,000	400,000	400,000
<b>Department of Management</b>			
Searchable Online Database	\$ 45,000	\$ 45,000	\$ 45,000
Grants Management System	70,000	70,000	70,000
Local Government Budget and Property Tax System	120,000	120,000	120,000
Socrata Software License	382,131	358,429	358,429
DOM DoIT Cybersecurity	2,947,658	2,947,658	2,947,658
Iowa Integrated Justice (IJ)	0	1,400,000	1,400,000
Justice Data Warehouse	0	282,664	282,664
Justice Data Warehouse Transition	0	290,000	0
DPS/DOT MACH & TraCS Modernization	0	0	2,000,000
Enterprise AI Capacity Expansion	0	0	2,510,000
<b>Department of Natural Resources</b>			
Law Enforcement Radios	1,565,000	0	0
<b>Department of Public Defense</b>			
Technology Projects	0	220,000	0
<b>Department of Public Safety</b>			
Technology Projects	0	0	300,000
<b>Department of Revenue</b>			
Tax System Modernization	4,070,460	0	0

## Technology Reinvestment Fund

	Actual FY 2025	Estimated FY 2026	Gov Rec FY 2027
<b>Secretary of State</b>			
Cyber Technology	324,000	0	0
<b>Treasurer of State</b>			
Clearwater Software	192,000	192,000	192,000
Tyler Tech. Software	228,000	228,000	228,000
<b>Total Appropriations</b>	<b>\$ 21,131,873</b>	<b>\$ 18,303,217</b>	<b>\$ 39,925,002</b>
Reversions	-1,115,068	0	0
<b>Ending Balance</b>	<b>\$ 1,236,992</b>	<b>\$ 1,202,992</b>	<b>\$ 1,202,992</b>