

FISCAL UPDATE Article

Fiscal Services Division

October 5, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

FY 2026 REALLOCATION OF APPROPRIATIONS — DEPARTMENT OF CORRECTIONS

Reallocation Notice. The Legislative Services Agency was notified on August 26, 2026, by the Department of Corrections (DOC) of a total reallocation of \$3.5 million for FY 2026. 2026 Iowa Acts, [House File 2770](#) (FY 2026 Justice System Appropriations Act) permits the DOC to reallocate appropriations within the Department during FY 2026.

Funds Available for Reallocation. The DOC had funds available for transfer due to savings from vacant positions and anticipated expenditures falling outside the fiscal year. The reallocation supports increased operating costs including overtime. The facilities transferring funds received total appropriation increases of \$4.3 million compared to actual FY 2025 for increased operating costs, for increased workers' compensation premiums, and to offset loss of telephone funding revenue. The facilities receiving funds received total appropriation increases of \$3.0 million compared to the actual FY 2025 for increased operating costs and increased workers' compensation premiums.

FY 2026 Reallocation. The table below details the FY 2026 reallocations provided in the notice:

FY 2026 Reallocation of General Fund Appropriations

Appropriation	FY 2026 Approp	Transferred	Received	Adjusted Total
Ft. Madison Institution	\$ 46,561,722	\$ 1,199,500	\$ 0	\$ 45,362,222
DOC Institutional Pharmaceuticals	10,175,417	1,024,580	0	9,150,837
Mount Pleasant Institution	30,356,297	207,000	0	30,149,297
Fort Dodge Institution	34,085,251	252,500	0	33,832,751
First District	17,301,981	145,000	0	17,156,981
Third District	8,915,376	110,000	0	8,805,376
Sixth District	17,406,811	200,000	0	17,206,811
Seventh District	11,003,457	150,000	0	10,853,457
Eighth District	10,241,148	208,000	0	10,033,148
Anamosa Institution	39,358,974	0	874,880	40,233,854
Iowa Medical & Classification Center	58,954,020	0	873,900	59,827,920
Newton Institution	32,279,092	0	873,900	33,152,992
Mitchellville Institution	26,082,539	0	873,900	26,956,439
Total	\$ 342,722,085	\$3,496,580	\$ 3,496,580	\$ 342,722,085

LSA Staff Contact: Justus Thompson (515.725.2249) justus.thompson@legis.iowa.gov

Doc ID 1615335