



KIM REYNOLDS, GOVERNOR

SCOTT MARLER, IOWA DOT DIRECTOR

IOWA DEPARTMENT OF TRANSPORTATION
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September 3, 2026

TO: Tim McDermott, Director
Legislative Services Agency

FROM: Scott Marler, Director

RE: Iowa Code section 307.46(2) – Use of Reversions Report

Pursuant to Iowa Code section 307.46(2), I submit the following report on the use of reversions.

The Iowa Department of Transportation spent \$481,645.55 of the Fiscal Year 2025 Road Use Tax Fund/ Primary Road Fund budget reversion in Fiscal Year 2026 for desktop consumables, information technology professional services, training and computer equipment.

If you have any questions about this information, please let me know or contact Kevin Beichley, Director of the Finance Bureau at 515-239-1106. Please provide this report to the legislative committees identified in this Code section.

Thank you.

C: Kraig Paulsen, Director, Department of Management
W. Charles Smithson, Secretary of the Senate
Meghan Nelson, Chief Clerk of the House
Kevin Beichley, Director, Finance Bureau