

---

## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



---

Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Federal Prisoners/Contractual Services Account

### Purpose

The Federal Prisoners/Contractual Services Account provides funding for the placement of disruptive Iowa inmates in the Federal Bureau of Prisons. The Account also provides funds to contract for religious services that are constitutionally mandated. Language in the appropriations act requires a portion of the General Fund appropriation to be used for contractual services of a Muslim imam and a Native American spiritual leader. Iowa Code sections [904.504](#) and [904.511](#) and federal case law govern the use of this Account.

### Funding

An annual General Fund appropriation is made to the Department of Corrections in the Justice System Appropriations Act for these purposes.

### Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Iowa Code sections [904.504](#) and [904.511](#)

Iowa Administrative Code [201](#)

### Budget Unit Number

2380A250001

Doc ID 1519820

---

### More Information

Department of Corrections: [doc.iowa.gov](http://doc.iowa.gov)

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