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## BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Drainage Assessments

### Background

Iowa Code section 468.43 authorizes the State Executive Council to pay costs assessed against State land owned by the Department of Natural Resources within a levee or drainage district. The Iowa Code allows the commissioners of levee or drainage districts to report the apportionment of costs and expenses against the State-owned land to the boards of supervisors in the respective counties. The county board of supervisors then assesses the amount against the land. In estimating benefits to land that is a State-owned lake or State-owned wetland, the commissioners may also include costs realized from removing excess water for the protection of land from surface water flooding.

During the 2011 Legislative Session, this statutory language was amended to require drainage assessment payments to be made from the Executive Council's Performance of Duty appropriation. Prior to FY 2011, statute stated that upon the approval of the Executive Council, the funds were to be paid from any State funds not otherwise appropriated. A separate standing unlimited appropriation from the General Fund was established to account for the drainage assessment expenditures.

### Funding

Appropriations for drainage assessments approved by the Executive Council vary from year to year.

### Related Statutes and Administrative Rules

Iowa Code section [468.43](#)

Iowa Administrative Code [361](#)

### Budget Unit Numbers

65408710001

Doc ID 1596020

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### More Information

Executive Council of Iowa: [governor.iowa.gov/newsroom/executive-council-of-iowa](http://governor.iowa.gov/newsroom/executive-council-of-iowa)  
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