
FISCAL TOPICS

Fiscal Services Division

December 11, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Performance of Duty Expenditures — FY 2025

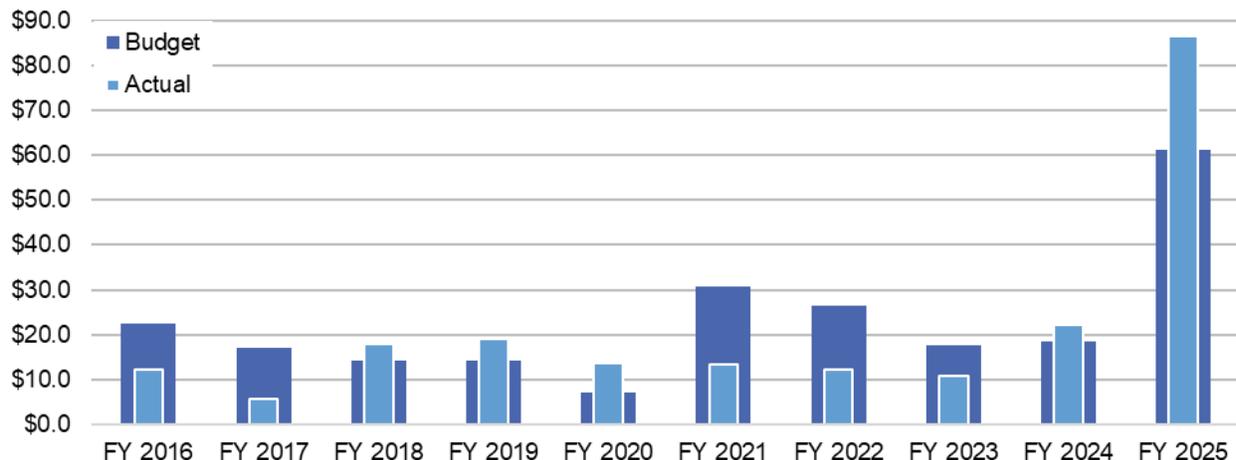
The purpose of the Performance of Duty appropriation provided for in Iowa Code section [7D.29](#) is to provide funding for emergency repairs to State property if sufficient funds are not available in a State agency budget. The appropriation can also be used to fund a portion of the match for local governmental entities in areas where presidential disasters have been declared as specified in Iowa Code sections [29C.20](#) and [29C.20A](#).

All expenditures from the Performance of Duty appropriation must be approved by the Executive Council. The Performance of Duty appropriation is a standing unlimited appropriation from the State's Economic Emergency Fund (EEF) established in Iowa Code section [8.55\(3\)\(d\)](#). A standing unlimited appropriation means there is no limit to the amount of expenditures that can be approved by the Executive Council. If sufficient funds are not available in the EEF to pay the approved expenditures, an appropriation is provided from the General Fund in an amount necessary to fund the deficiency. Prior to FY 2012, the standing unlimited appropriation was funded through the General Fund, though other sources were occasionally used in place of the General Fund.

During FY 2025, a total of \$86.7 million was expended through the Performance of Duty appropriation. This was \$25.5 million more than the \$61.2 million that was included in the FY 2025 budget. Expenditures during FY 2025 were approximately \$64.5 million more than expenditures during FY 2024.

Performance of Duty is an unpredictable appropriation to budget for because the funds are generally used to respond to emergency situations. This is illustrated in the figure below, which compares the amount budgeted to the actual year-end expenses for the past 10 years.

Performance of Duty — Budget vs. Actual Expenditures (in Millions)



More Information

Executive Council: governor.iowa.gov/exec-council
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Performance of Duty Expenditures by State Agency

	FY 2024	FY 2025
Administrative Services		
Damage due to excessive heat	\$ 0	\$ 441,311
Damage to vehicles	428,021	687,409
Department of Public Safety bearcat rescue vehicle damaged by vandalism	0	43,620
Storm damage to Hoover Building	34,295	0
Storm damage to multiple buildings on the Capitol Complex and Ankeny Labs Facility	0	29,454
Water damage to multiple buildings on the Capitol Complex	0	57,186
Total	\$ 462,316	\$ 1,258,980
Board of Regents		
Damage to ISU facilities	\$ 1,040,149	\$ 839,924
Damage to UNI facilities	753,362	0
Damage to Univ. of Iowa facilities	410,313	585,713
Total	\$ 2,203,824	\$ 1,425,637
Corrections		
Boiler and mixer damage at Mount Pleasant Correctional Facility	\$ 7,582	\$ 0
Damage from broken pipes at Mitchellville	0	77,401
Electrical storm damage at Clarinda Correctional Facility	17,161	3,891
Power outage damage at Clarinda Correctional Facility	0	11,399
Storm damage at Anamosa State Penitentiary	132,029	24,123
Storm damage at Mount Pleasant Correctional Facility	0	24,199
Storm damage at Newton Correctional Facility	0	59,781
Underground hot water tank leak and related damage	177,529	401,473
Washing machines damaged by power surge at Mount Pleasant Correctional Facility	0	9,726
Water damage at Fort Dodge Correctional Facility	0	112,136
Water damage as a result of a burst pipe during extreme cold	10,103	0
Water heaters damaged at Anamosa State Penitentiary	95,973	0
Total	\$ 440,376	\$ 724,129
Cultural Affairs		
Vandalism to Western Historic Trails Center	\$ 4,930	\$ 0
Total	\$ 4,930	\$ 0
Department of Agriculture and Land Stewardship		
Iowa Department of Agriculture and Land Stewardship vs. Pure Prairie Poultry	\$ 0	\$ 229,961
Total	\$ 0	\$ 229,961
Homeland Security & Emergency Management		
Building Resilient Infrastructure and Communities	\$ 515,123	\$ 82,533
Davenport building collapse	498,358	0
Disaster Case Management training	100,000	0
DR 4421 - Severe Storms	0	10,820,535
DR 4483 - Covid Pandemic	0	7,297,496
DR 4557 - Severe Storms	0	17,280,000
DR 4642 - Severe Storms, Straight-line Winds, and Tornadoes	605,800	0
DR 4732 - Flooding Event	348,336	0
DR 4779, 4784, and 4796 - Severe Storms	14,289,483	36,850,583
DR 4870 - Severe Storms	0	13,002
Flood Mitigation Assistance - Swift Current (2023)	0	730,106
Governor's Disaster Proclamation funds	2,440,000	2,426,763
Individual Assistance and Disaster Case Management Grant Programs	380,000	2,176,140
Pre-Disaster Mitigation Program	149,532	424,401
Special Team Activation - Cedar Rapids Fire Department	762	0
Total	\$ 19,327,393	\$ 78,101,559
Human Services		
Derecho damage to the Woodward Resource Center	\$ 300,123	\$ 163,058
Total	\$ 300,123	\$ 163,058

	FY 2024	FY 2025
Iowa Communications Network		
Damage to cable	\$ 119,406	\$ 64,706
Erosion damage	96,915	356,252
Total	\$ 216,320	\$ 420,958
Iowa State Fair		
Grounds damage as a result of a vehicle crash	\$ 0	\$ 8,430
Storm damage to the communications infrastructure	27,186	10,816
Total	\$ 27,186	\$ 19,246
Iowa Veterans Affairs		
Damage to the Dack building	\$ 0	\$ 182,913
Total	\$ 0	\$ 182,913
Iowa Workforce Development		
Storm damage to Iowa Workforce Development office in Spencer	\$ 0	\$ 3,572
Total	\$ 0	\$ 3,572
Judicial		
Storm damage to Marshall County courthouse	\$ 152,186	\$ 0
Total	\$ 152,186	\$ 0
Natural Resources		
Boat cleaning station repairs and replacement parts	\$ 0	\$ 2,863
Boat dock repairs	0	10,907
Burglary at Palisades-Kepler State Park	2,506	0
Damage from fallen trees	0	20,971
Damage to Maquoketa Caves State Park boardwalk by treefall	53,900	0
Damage to Preparation Canyon State Park from trespassing vehicle	0	14,930
Derecho damage to various State parks	184,523	0
Fire damage to Lake Macbride State Park John Deere skid steer	8,669	0
Fire damage to Red Rock Wildlife Unit skid loader	0	100,282
Flood damage	26,544	9,358
Flood damage to various wildlife management areas and State parks	88,142	188,726
Light pole damaged at Stone Street Park	0	8,632
Storm damage to various State parks and recreation areas	45,725	815,234
Wildfire damage to Loess Hills State Forest	0	976,400
Total	\$ 410,010	\$ 2,148,303
Public Broadcasting System		
Storm damage to HVAC system	\$ 0	\$ 3,297
Total	\$ 0	\$ 3,297
Public Safety		
Damage to aircraft	\$ 2,122	\$ 0
Damage to vehicles	328,310	0
Hail damage to vehicles and Post 2 roof	8,906	0
Hail damage to vehicles and Post 11 roof	2,675	0
ISICS communication tower damage	271,576	933,917
Water damage to Post 6	0	41,063
Water damage to Post 8	25,220	288,595
Total	\$ 638,809	\$ 1,263,575
Other		
Bird flu response	\$ -32,065	\$ 0
Contingent Fund loan - South Central Iowa Landfill Agency	1,000,000	1,000,000
Disaster loan payments	-281,263	-248,671
Flood Mitigation Program – 2019	-14	0
IPERS reimbursement of federal-State agreement administration costs	8,384	0
Return of funds	-2,644,694	0
Total	\$ -1,949,652	\$ 751,329
Grand Total	\$ 22,233,821	\$ 86,696,517