Administration and Regulation Appropriations Bill
House File 1044

Last Action:

House Appropriations Committee

May 8, 2025

An Act relating to and making appropriations for state government administration and regulation, including the Department of Administrative Services; Auditor of State; Ethics and Campaign Disclosure Board; Offices of Governor and Lieutenant Governor; Department of Inspections, Appeals, and Licensing; Department of Insurance and Financial Services; Department of Management; Iowa Public Employees' Retirement System; Public Information Board; Department of Revenue; Secretary of State; Treasurer of State; and Utilities Commission, and providing for properly related matters including the deposit of captive company premium tax revenue.

Fiscal Services Division
Legislative Services Agency

NOTES ON BILLS AND AMENDMENTS (NOBA)
Available online at www.legis.iowa.gov/publications/information/appropriationBillAnalysis

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EXECUTIVE SUMMARY
ADMINISTRATION AND REGULATION APPROPRIATIONS BILL

HOUSE FILE 1044

FUNDING SUMMARY

General Fund FY 2026: Appropriates a total of $73.7 million from the General Fund and authorizes 1,519.7 full-time equivalent (FTE) positions for FY 2026. This is an increase in funding of $773,000 and an increase of 120.5 FTE positions compared to estimated FY 2025.

Other Funds FY 2026: Appropriates a total of $134.2 million from other funds. This is an increase of $61.8 million compared to estimated FY 2025. The Bill also includes a contingent appropriation of $225,000 from the Commerce Revolving Fund to the Insurance Division of the Department of Insurance and Financial Services for the review of and report of pharmacy services administrative organizations (PSAOs), and the wholesale distribution of prescription drugs. This appropriation is contingent upon the enactment of Senate File 383 (Regulation of Pharmacy Benefits Managers Bill).

Standing Appropriations FY 2026: The attached tracking includes a standing limited appropriation of $18,000 for FY 2026 from the General Fund for the enforcement of Iowa Code chapter 453D (Tobacco Product Manufacturers — Enforcement of Financial Obligations). This is no change compared to estimated FY 2025. Additionally, the attached tracking also reflects a standing unlimited appropriation of $125,000 for FY 2026 from the General Fund for the printing of cigarette stamps pursuant to Iowa Code section 453A.7.

NEW PROGRAMS, SERVICES, OR ACTIVITIES

Department of Insurance and Financial Services (DIFS) Pharmacy Services Administrative Organizations (PSAOs) Report: Contingent appropriation of $225,000 from the Commerce Revolving Fund to the Insurance Division of the DIFS for the review of and report on PSAOs, and the wholesale distribution of prescription drugs. This funding is contingent upon the passage of Senate File 383 (Regulation of Pharmacy Benefits Managers Bill). — Page 11, Line 26

Iowa Public Employees' Retirement System (IPERS) Pension Administrative System (PAS): This is a new appropriation of $60.0 million from the IPERS Trust Fund to upgrade the PAS to move from an on-premises system to a cloud-based system. — Page 14, Line 4

MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS

Department of Administrative Services (DAS) Historical Resources: Appropriates $3.8 million and 38.0 FTE positions from the General Fund. This is an increase of $668,000 and 10.2 FTE positions compared to estimated FY 2025. — Page 2, Line 2

Iowa Ethics and Campaign Disclosure Board: Appropriates $1.0 million and 8.0 FTE positions from the General Fund. This is an increase of $148,000 and 1.0 FTE position compared to estimated FY 2025. Page 3, Line 32

Department of Inspections, Appeals, and Licensing (DIAL): Appropriates $21.0 million from the General Fund and 509.4 FTE positions. This is a net decrease of $806,000 and a net increase of 77.2 FTE positions compared to estimated FY 2025. The changes include: Page 4, Line 26

- Maintains the current level of funding and is a decrease of 25.4 FTE positions for the Administration Division.
- Maintains the current level of funding and is a decrease of 20.0 FTE positions for the Administrative Hearings Division.
- An increase of $491,000 and 1.0 FTE position for the Employment Appeal Board.
- Maintains the current level of funding and is an increase of 0.1 FTE position for the Workers' Compensation Division.
- Maintains the current level of funding and is an increase of 122.5 FTE positions for the Professional Licensing Division.

DIFS Insurance Division: Appropriates $10.3 million from the Commerce Revolving Fund and 131.9 FTE positions. This is an increase of $600,000 and 4.0 FTE positions compared to estimated FY 2025. Page 11, Line 8

Department of Management (DOM) Department Operations: Appropriates $3.7 million from the General Fund and 29.0 FTE positions. This is an increase of $874,000 and 9.0 FTE positions compared to estimated FY 2025. Page 12, Line 14

IPERS General Office: Appropriates $24.0 million from the IPERS Trust Fund and 104.1 FTE positions to the IPERS. This is an increase of $1.2 million and 5.1 FTE positions compared to estimated FY 2025. Page 13, Line 27

Iowa Public Information Board: Appropriates $467,000 from the General Fund and 4.2 FTE positions. This is an increase of $104,000 and 1.0 FTE position compared to estimated FY 2025. Page 14, Line 11

STUDIES AND INTENT

Intent

Requires the DAS to coordinate with the Iowa Economic Development Authority (IEDA) Tourism Office to promote attendance at the State Historical Building and the State's historic sites. Page 2, Line 6

Requires any funds received by the DAS for workers' compensation purposes to be used for the payment of workers' compensation claims and administrative costs. Permits any funds remaining to carry forward for the Page 2, Line 15

payment of claims and administrative costs in subsequent fiscal years.	
Permits the DAS to charge $2 per month to State employers for each employee health insurance contract administered by the DAS for FY 2026.	Page 2, Line 32
Permits the State Auditor to add staff to conduct reimbursable audits. Requires the Auditor to notify the DOM, the Legislative Fiscal Committee, and the Legislative Services Agency (LSA) when additional positions are retained.	Page 3, Line 15
Requires the Auditor of State to expend funds appropriated from the General Fund only on audit work related to the Annual Comprehensive Financial Report (ACFR) and other specified activities until the ACFR is completed.	Page 3, Line 26
Requires the Health Facilities Division of the DIAL to provide information to the public relating to inspections, operating costs, and FTE positions within the Division. Specifies the intent of the General Assembly that the DIAL is required to continuously solicit input from facilities regulated by the DIAL and to assess and improve the DIAL's level of collaboration and identify new opportunities for cooperation.	Page 5, Line 29
Permits the Employment Appeal Board to expend funds and to retain additional FTE positions, as necessary, for hearings related to contractor registration. The costs for these hearings are required to be reimbursed by the DIAL.	Page 6, Line 25
Permits the Employment Appeal Board to temporarily exceed and draw more than the $531,000 appropriated for FY 2026 from the General Fund to the Board during the fiscal year and incur a negative cash balance as long as federal funds received by the Board are equal to or greater than the negative balance and the Board's General Fund appropriation is not exceeded at the close of FY 2026.	Page 6, Line 33
Permits the Iowa Office of Civil Rights to contract with a nonprofit organization to provide legal assistance to resolve civil rights complaints.	Page 7, Line 16
Permits the DIAL to reallocate General Fund appropriations in consultation with the DOM to best fulfill the needs of the DIAL. However, the DIAL is not allowed to reallocate moneys appropriated for the Labor Services or the Workers' Compensation Division.	Page 8, Line 12
Permits the DIAL to retain license fees to cover the costs of local inspections in FY 2026, with the exception of those fees collected by the DIAL on behalf of a municipal corporation.	Page 8, Line 21

Requires the fees collected by the DIAL on behalf of municipal corporations through a statewide electronic licensing system operated by the DIAL to be remitted back to the municipal corporations less any fess collected by the DIAL for the electronic transactions.	Page 8, Line 29
Requires the DIAL to deposit $800,000 of collected inspection fee revenue into the General Fund prior to June 30, 2026.	Page 9, Line 3
Permits examination expenditures of the Insurance Division of the DIFS to exceed revenues if the expenditures are reimbursable. The Division is required to notify the DOM, the LSA, and the Legislative Fiscal Committee of the need for examination expenditures to exceed revenues and is required to provide justification and an estimate of the excess expenditures.	Page 11, Line 14
Requires the first $750,000 collected from the sale of certified abstracts of vehicle operating records in FY 2026 to be transferred to the IOWAccess Revolving Fund for developing, implementing, maintaining, and expanding electronic access to government records.	Page 13, Line 4
Requires the IDR to expend $400,000 of the IDR General Fund appropriation to pay the direct costs of compliance related to the local option sales and services tax.	Page 14, Line 33
Requires the IDR to prepare and issue a State Appraisal Manual at no cost to cities and counties.	Page 15, Line 2
Prohibits State agencies from charging the SOS a fee to provide data processing services for voter registration file maintenance and storage.	Page 15, Line 28
Permits the SOS the discretion to refund certain business service fees. The decision to issue the refund is not subject to administrative review.	Page 16, Line 13
Requires the Office of the Treasurer of State to provide administrative support to the Executive Council.	Page 16, Line 35
Permits the Iowa Utilities Commission (IUC) to expend additional funds, including expenditures for additional personnel, if the funds are needed for actual expenses that exceed the moneys budgeted and if the funds are reimbursable. The IUC must notify the DOM, the LSA, and the Legislative Fiscal Committee of the expenditure of funds in excess of the amount budgeted for utility regulation and provide justification and an estimate of the excess expenditures.	Page 17, Line 22
Requires any agency receiving an appropriation pursuant to this Bill to give first preference when purchasing a product to an Iowa product or a product produced by an Iowa-based business and to give second preference	Page 18, Line 8

to a United States product or a product produced by a business based in the United States.

Nonreversion

Permits any excess funds appropriated from the General Fund to the DAS for FY 2026 utility costs to carry forward to FY 2027.	Page 1, Line 18
Permits any excess funds appropriated from the General Fund to the DIAL for FY 2026 Labor Services Division costs to carry forward to FY 2027.	Page 7, Line 25
Permits any excess funds appropriated from the General Fund to the DIAL for FY 2026 Workers' Compensation Division costs to carry forward to FY 2027.	Page 8, Line 1
Requires the DIAL to retain any unobligated funds collected from local inspections and carry forward any unobligated funds to FY 2027.	Page 9, Line 7
Permits any excess funds appropriated from the IPERS Trust Fund for FY 2026 PAS costs to carry forward through FY 2036.	Page 14, Line 6

Required Reports

Requires the Investigations Division of the DIAL to provide a report to the General Assembly by December 1, 2025, regarding the Division's FY 2025 investigatory efforts related to fraud in public assistance programs.	Page 5, Line 15
Requires the DIAL to annually submit to the DOM and the LSA a report on fees billed and collected and expenditures from the moneys retained by the DIAL from local inspections.	Page 9, Line 7

SIGNIFICANT CODE CHANGES

Requires captive insurance premium tax receipts collected pursuant to Iowa Code section 432.1A to be deposited in the Captive Insurance Regulatory and Supervision Fund.	Page 18, Line 27

House File 1044 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
18	27	30	Add	432.1A.8
18	32	31	Amend	521J.12.2

1 1 DIVISION I
1 2 FY 2025-2026 APPROPRIATIONS

1 3 Section 1. DEPARTMENT OF ADMINISTRATIVE SERVICES.
1 4 1. There is appropriated from the general fund of the state
1 5 to the department of administrative services for the fiscal
1 6 year beginning July 1, 2025, and ending June 30, 2026, the
1 7 following amounts, or so much thereof as is necessary, to be
1 8 used for the purposes designated:

1 9 a. For salaries, support, maintenance, and miscellaneous
1 10 purposes, and for not more than the following full-time
1 11 equivalent positions:
1 12 ..... $ 3,713,718
1 13 ..... FTEs 55.30

General Fund appropriation to the Department of Administrative Services (DAS) for general operations.

DETAIL: Maintains the current level of funding and is an increase of 9.34 full-time equivalent (FTE) positions compared to estimated FY 2025. The increase of 9.34 FTE positions is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

The General Fund appropriation primarily funds the State Accounting Enterprise (SAE) and the costs to maintain ceremonial space in the State Capitol and the Ola Babcock Miller Building under the General Services Enterprise (GSE). The remaining DAS operating revenues are generated from utility fees, marketplace fees, and other reimbursements. The approximate amount generated from fees in FY 2024 as reported to the Legislative Services Agency's (LSA's) Fee Project was $70,885,898.

1 14 b. For the payment of utility costs, and for not more than
1 15 the following full-time equivalent positions:
1 16 ..... $ 4,487,598
1 17 ..... FTEs 1.00

General Fund appropriation to the DAS for utility costs at the Capitol Complex and at the Ankeny Lab Facilities.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

1 18 Notwithstanding section 8.33, moneys appropriated
1 19 for utility costs in this lettered paragraph that remain
1 20 unencumbered or unobligated at the close of the fiscal year
1 21 shall not revert but shall remain available for expenditure
1 22 for the purposes designated until the close of the succeeding
1 23 fiscal year.

CODE: Permits any excess funds appropriated from the General Fund for FY 2026 utility costs to carry forward to FY 2027.

DETAIL: The amount of funds, if any, that will be carried forward varies annually. The amount of carryforward from previous fiscal years includes the following:

- FY 2024 to FY 2025: $269,270

- FY 2023 to FY 2024: $254,678
- FY 2022 to FY 2023: $501,736
- FY 2021 to FY 2022: $333,640
- FY 2020 to FY 2021: $2,518
- FY 2019 to FY 2020: $21,352
- FY 2018 to FY 2019: $0
- FY 2017 to FY 2018: $154,374
- FY 2016 to FY 2017: $198,397
- FY 2015 to FY 2016: $3,792

1 24 c. For Terrace Hill operations, and for not more than the
1 25 following full-time equivalent positions:
1 26 ..... $ 460,884
1 27 ..... FTEs 4.37

General Fund appropriation to the DAS for Terrace Hill operations for the normal upkeep and routine maintenance of Terrace Hill buildings and grounds.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

1 28 d. For state library services:
1 29 (1) For salaries, support, maintenance, and miscellaneous
1 30 purposes, and for not more than the following full-time
1 31 equivalent positions:
1 32 ..... $ 2,626,613
1 33 ..... FTEs 19.00

General Fund appropriation to the DAS for the State Library.

DETAIL: Maintains the current level of funding and is a decrease of 0.65 FTE position compared to estimated FY 2025.

The State Library provides local support services to Iowa libraries and helps ensure consistent availability of services across the state, especially in rural areas. The State Library also provides information services to the three branches of State government, information services to the general public, and U.S. Census data to the residents of Iowa.

1 34 (2) For the enrich Iowa program established under section
1 35 8A.209:
2 1 ..... $ 2,464,823

General Fund appropriation to the DAS for the Enrich Iowa program.

DETAIL: Maintains the current level of funding compared to estimated FY 2025.

The Enrich Iowa program provides support to local libraries through three programs. The Direct State Aid program helps public libraries pay for computers, books, and other materials. The Open Access program allows reciprocal borrowing for library patrons among participating libraries. The Interlibrary Loan Reimbursement program provides Iowa library patrons with equal access to library resources by encouraging and supporting resource sharing.

2 2 e. (1) For support of the state's historical resources, and
2 3 for not more than the following full-time equivalent positions:
2 4 ..... $ 3,804,774
2 5 ..... FTEs 37.99

General Fund appropriation to the DAS for historical resources.

DETAIL: This is an increase of $668,403 in funding and an increase of 10.24 FTE positions compared to estimated FY 2025. Of the increase, $500,000 is for ongoing structural shortfalls, and $168,403 and 0.75 FTE position is to merge the cultural activities appropriation under the historical resources appropriation. The remaining increase of 9.49 FTE positions is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

The DAS is required to oversee the State Historical Museum, State Archives libraries and records, State Historic Preservation Office, State historical libraries, Iowa history publications, historic resource grants, battle flag preservation project, State historic sites, and archiving former governors' papers. The cultural activities appropriation provided administrative, accounting, public relations, and clerical services for the DAS.

2 6 (2) The department shall coordinate historical and cultural
2 7 activities with the tourism office of the economic development
2 8 authority to promote attendance at the state historical
2 9 building and at the state's historic sites.

Requires the DAS to coordinate with the Iowa Economic Development Authority (IEDA) Tourism Office to promote attendance at the State Historical Building and the State's historic sites.

2 10 f. For administration and support of the state's historic
2 11 sites, and for not more than the following full-time equivalent
2 12 positions:
2 13 ..... $ 425,751
2 14 ..... FTEs 2.81

General Fund appropriation to the DAS for operation and maintenance of seven State historic sites.

DETAIL: Maintains the current level of funding and an increase of 1.31 FTE positions compared to estimated FY 2025. Of this increase, 0.81 FTE position is for general operating expenses. The remaining increase of 0.50 FTE position is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

The Historic Sites appropriation is used for the operation and maintenance of historic sites across Iowa that are owned by the State Historical Society. These sites present authentic stories of Iowa's history and prehistory. Many sites are operated in partnership with local historical societies and county conservation boards. The historic sites maintained by this appropriation are:

- The American Gothic House (Eldon, Iowa)
- Blood Run National Historic Landmark (Lyon County, Iowa)

- Matthew Edel Blacksmith Shop (Haverhill, Iowa)
- Abbie Gardner Sharp Cabin (Arnolds Park, Iowa)
- Montauk Historic Site (Iowa City, Iowa)
- Toolesboro Mounds National Historic Landmark (Toolesboro, Iowa)
- Plum Grove Historic Home (Iowa City, Iowa)

2 15 2. Any moneys and premiums collected by the department
2 16 for workers' compensation shall be segregated into a separate
2 17 workers' compensation fund in the state treasury to be used
2 18 for payment of state employees' workers' compensation claims
2 19 and administrative costs. Notwithstanding section 8.33,
2 20 unencumbered or unobligated moneys remaining in this workers'
2 21 compensation fund at the end of the fiscal year shall not
2 22 revert but shall remain available for expenditure for purposes
2 23 of the fund in subsequent fiscal years.

CODE: Requires any funds received by the DAS for workers' compensation purposes be used for the payment of workers' compensation claims and administrative costs. Permits excess funds remaining in the Workers' Compensation Fund at the end of the fiscal year to carry forward for payment of claims and administrative costs in subsequent fiscal years.

DETAIL: The current estimated amount of carryforward from FY 2024 to FY 2025 is approximately $8,019,572. The average annual carryforward from FY 2021 through FY 2024 was $7,441,609.

2 24 Sec. 2. DEPARTMENT OF ADMINISTRATIVE SERVICES ——
2 25 REVOLVING FUNDS. There is appropriated to the department of
2 26 administrative services for the fiscal year beginning July
2 27 1, 2025, and ending June 30, 2026, from the revolving funds
2 28 designated in chapter 8A and from internal service funds
2 29 created by the department such amounts as the department deems
2 30 necessary for the operation of the department consistent with
2 31 the requirements of chapter 8A.

Appropriates funds from the DAS revolving funds and internal service funds for operations of the DAS consistent with Iowa Code chapter 8A.

2 32 Sec. 3. DEPARTMENT OF ADMINISTRATIVE SERVICES —— STATE
2 33 EMPLOYEE HEALTH INSURANCE ADMINISTRATION CHARGE. For the
2 34 fiscal year beginning July 1, 2025, and ending June 30, 2026,
2 35 the monthly per contract administrative charge which may be
3 1 assessed by the department of administrative services shall be
3 2 $2.00 per contract on all health insurance plans administered
3 3 by the department.

Permits the DAS to charge $2 per month to State employers for each employee health insurance contract administered by the DAS for FY 2026. Authorized under Iowa Code section 8A.454, the Health Insurance Administration Fund consists of moneys deposited from a monthly per-contract administrative charge. The funds are required to be expended by the DAS for health insurance program administrative costs.

3 4 Sec. 4. AUDITOR OF STATE.
3 5 1. There is appropriated from the general fund of the state
3 6 to the office of the auditor of state for the fiscal year
3 7 beginning July 1, 2025, and ending June 30, 2026, the following
3 8 amounts, or so much thereof as is necessary, to be used for the
3 9 purposes designated:

General Fund appropriation to the Auditor of State.

DETAIL: Maintains the current level of funding and is an increase of 2.30 FTE positions compared to estimated FY 2025. Of this increase, 2.00 FTE positions are for increased personnel for audit requirements for agencies not enumerated in Iowa Code section 11.5B. The increase of 0.30 FTE position is to restore the FTE positions to the

3 10 For salaries, support, maintenance, and miscellaneous
3 11 purposes, and for not more than the following full-time
3 12 equivalent positions:
3 13 ..... $ 1,002,686
3 14 ..... FTEs 100.00

previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

3 15 2. The auditor of state may retain additional full-time
3 16 equivalent positions as is reasonable and necessary to
3 17 perform governmental subdivision audits which are reimbursable
3 18 pursuant to section 11.20 or 11.21, to perform audits which are
3 19 requested by and reimbursable from the federal government, and
3 20 to perform work requested by and reimbursable from departments
3 21 or agencies pursuant to section 11.5A or 11.5B. The auditor
3 22 of state shall notify the department of management, the
3 23 legislative fiscal committee, and the legislative services
3 24 agency of the additional full-time equivalent positions
3 25 retained.

Permits the State Auditor to add staff to conduct reimbursable audits. Requires the Auditor to notify the Department of Management (DOM), the Legislative Fiscal Committee, and the LSA when additional positions are retained.

DETAIL: This language provides the Auditor of State with flexibility in hiring additional staff, if needed, to complete reimbursable work for local governments.

3 26 3. The auditor of state shall allocate moneys from the
3 27 appropriations in this section solely for audit work related to
3 28 the annual comprehensive financial report, federally required
3 29 audits, and investigations of embezzlement, theft, or other
3 30 significant financial irregularities until the audit of the
3 31 annual comprehensive financial report is complete.

Requires the Auditor of State to expend the funds appropriated from the General Fund only on specified work until the audit of the Annual Comprehensive Financial Report (ACFR) is completed.

3 32 Sec. 5. IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD. There
3 33 is appropriated from the general fund of the state to the
3 34 Iowa ethics and campaign disclosure board for the fiscal year
3 35 beginning July 1, 2025, and ending June 30, 2026, the following
4 1 amount, or so much thereof as is necessary, to be used for the
4 2 purposes designated:
4 3 For salaries, support, maintenance, and miscellaneous
4 4 purposes, and for not more than the following full-time
4 5 equivalent positions:
4 6 ..... $ 1,045,432
4 7 ..... FTEs 8.00

General Fund appropriation to the Iowa Ethics and Campaign Disclosure Board.

DETAIL: This is an increase of $148,281 in funding and 1.00 FTE position compared to estimated FY 2025 to meet additional staffing needs.

4 8 Sec. 6. GOVERNOR AND LIEUTENANT GOVERNOR. There is
4 9 appropriated from the general fund of the state to the offices
4 10 of the governor and the lieutenant governor for the fiscal year
4 11 beginning July 1, 2025, and ending June 30, 2026, the following
4 12 amounts, or so much thereof as is necessary, to be used for the

4 13 purposes designated:

4 14 1. GENERAL OFFICE
4 15 For salaries, support, maintenance, and miscellaneous
4 16 purposes, and for not more than the following full-time
4 17 equivalent positions:
4 18 ..... $ 2,864,932
4 19 ..... FTEs 25.00

General Fund appropriation to the Office of the Governor and Lieutenant Governor.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

4 20 2. TERRACE HILL QUARTERS
4 21 For the governor's quarters at Terrace Hill, including
4 22 salaries, support, maintenance, and miscellaneous purposes, and
4 23 for not more than the following full-time equivalent positions:
4 24 ..... $ 144,222
4 25 ..... FTEs 1.93

General Fund appropriation for the Terrace Hill quarters.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

4 26 Sec. 7. DEPARTMENT OF INSPECTIONS, APPEALS, AND
4 27 LICENSING. There is appropriated from the general fund of the
4 28 state to the department of inspections, appeals, and licensing
4 29 for the fiscal year beginning July 1, 2025, and ending June
4 30 30, 2026, the following amounts, or so much thereof as is
4 31 necessary, to be used for the purposes designated:

4 32 1. ADMINISTRATION DIVISION
4 33 For salaries, support, maintenance, and miscellaneous
4 34 purposes, and for not more than the following full-time
4 35 equivalent positions:
5 1 ..... $ 933,285
5 2 ..... FTEs 11.55

General Fund appropriation to the Administration Division of the Department of Inspections, Appeals, and Licensing (DIAL).

DETAIL: Maintains the current level of funding for general operating expenses and is a decrease of 25.40 FTE positions compared to estimated FY 2025 for operations. The decrease of 25.40 FTE positions is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

The Administration Division provides centralized support services for the DIAL. Division staff oversee all strategic planning, finance and budgeting, legislative affairs, administrative rulemaking, personnel, and public information activities for the DIAL.

5 3 2. ADMINISTRATIVE HEARINGS DIVISION
5 4 For salaries, support, maintenance, and miscellaneous
5 5 purposes, and for not more than the following full-time
5 6 equivalent positions:

General Fund appropriation to the Administrative Hearings Division of the DIAL.

DETAIL: Maintains the current level of funding and is a decrease of 20.00 FTE positions compared to estimated FY 2025. The decrease of

5 7 ..... $ 654,983
5 8 ..... FTEs 23.00

20.00 FTE positions is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

The Administrative Hearings Division conducts contested case hearings involving Iowans who claim to have been adversely affected by an action taken by a State agency. The majority of cases involve the suspension or termination of entitlements granted to individuals by the Iowa Department of Health and Human Services (HHS). Other cases involve driver's license suspensions and revocations by the Iowa Department of Transportation (DOT).

5 9 3. INVESTIGATIONS
5 10 a. For salaries, support, maintenance, and miscellaneous
5 11 purposes, and for not more than the following full-time
5 12 equivalent positions:
5 13 ..... $ 2,769,231
5 14 ..... FTEs 56.00

General Fund appropriation to the Investigations Division of the DIAL.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

The Investigations Division investigates alleged fraud involving the State's public assistance programs, investigates Medicaid fraud by health care providers, and conducts professional practice investigations on behalf of State licensing boards.

5 15 b. By December 1, 2025, the department shall submit a
5 16 report to the general assembly concerning the department's
5 17 activities relative to fraud in public assistance programs
5 18 for the fiscal year beginning July 1, 2024, and ending June
5 19 30, 2025. The report shall include but is not limited to a
5 20 summary of the number of cases investigated, case outcomes,
5 21 overpayment dollars identified, amount of cost avoidance, and
5 22 actual dollars recovered.

Requires the DIAL to coordinate with the Investigations Division and report to the General Assembly by December 1, 2025, regarding the Division's investigations into fraud in public assistance programs. The DIAL is to report on the number of cases investigated, case outcomes, identified overpayment dollars, amount of cost avoidance, and actual dollars recovered for FY 2025.

5 23 4. HEALTH FACILITIES
5 24 a. For salaries, support, maintenance, and miscellaneous
5 25 purposes, and for not more than the following full-time
5 26 equivalent positions:
5 27 ..... $ 6,206,128
5 28 ..... FTEs 132.00

General Fund appropriation to the Health Facilities Division of the DIAL.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to FY 2025.

5 29 b. The department shall make all of the following
5 30 information available to the public as part of the department's
5 31 development efforts to revise the department's internet site:
5 32 (1) The number of inspections of health facilities

Requires the DIAL to provide the following information to the public via the Internet:

- The number of inspections for each type of service provider and

5 33 conducted by the department annually by type of service
5 34 provider and type of inspection.
5 35 (2) The total annual operations budget for the department
6 1 that is associated with health facilities regulation, including
6 2 general fund appropriations and federal contract dollars
6 3 received by type of service provider inspected.
6 4 (3) The total number of full-time equivalent positions
6 5 in the department that are associated with health facilities
6 6 regulation, to include the number of full-time equivalent
6 7 positions serving in a supervisory capacity, and serving as
6 8 surveyors, inspectors, or monitors in the field by type of
6 9 service provider inspected.
6 10 (4) Identification of state and federal survey trends,
6 11 cited regulations, the scope and severity of deficiencies
6 12 identified, and federal and state fines assessed and collected
6 13 concerning nursing and assisted living facilities and programs.

type of inspection.
- The annual operations budget.
- The number of inspectors and other FTE positions by type of service provider inspected.
- The survey trends, regulations cited, deficiencies, and State and federal fines.

6 14 c. It is the intent of the general assembly that the
6 15 department continuously solicit input from health facilities
6 16 regulated by the department to assess and improve the
6 17 department's level of collaboration and to identify new
6 18 opportunities for cooperation.

Specifies the intent of the General Assembly that the DIAL is to continuously solicit input from facilities regulated by the DIAL.

6 19 5. EMPLOYMENT APPEAL BOARD
6 20 a. For salaries, support, maintenance, and miscellaneous
6 21 purposes, and for not more than the following full-time
6 22 equivalent positions:
6 23 ..... $ 530,782
6 24 ..... FTEs 11.00

General Fund appropriation to the Employment Appeal Board.

DETAIL: This is an increase of $490,776 and 1.00 FTE position compared to estimated FY 2025 for a transfer from the Public Employment Relations Board (PERB) to the Employment Appeal Board appropriation. The transfer includes operating expenses after the PERB consolidation.

The Board is comprised of three members appointed by the Governor and serves as the final administrative law forum for State and federal unemployment benefit appeals. The Board also hears appeals of rulings of the federal Occupational Safety and Health Administration (OSHA) and rulings on State employee job classifications.

6 25 b. The employment appeal board shall be reimbursed by the
6 26 department for all costs associated with hearings conducted
6 27 under chapter 91C related to contractor registration. The
6 28 board may expend, in addition to the amount appropriated under
6 29 this subsection, additional amounts as are directly billable

Permits the Employment Appeal Board to expend funds and to retain additional FTE positions, as necessary, for hearings related to contractor registration. The costs for these hearings are required to be reimbursed by the DIAL.

6 30 to the department under this subsection and to retain the
6 31 additional full-time equivalent positions as needed to conduct
6 32 hearings required pursuant to chapter 91C.

6 33 c. The employment appeal board may temporarily exceed and
6 34 draw more than the amount appropriated in this subsection and
6 35 incur a negative cash balance as long as there are receivables
7 1 of federal funds equal to or greater than the negative balance
7 2 and the amount appropriated in this subsection is not exceeded
7 3 at the close of the fiscal year.

Permits the Employment Appeal Board to temporarily exceed and draw more than the $530,782 appropriated for FY 2026 from the General Fund to the Board during the fiscal year and incur a negative cash balance as long as federal funds received by the Board are equal to or greater than the negative balance and the Board's General Fund appropriation is not exceeded at the close of FY 2026.

7 4 6. FOOD AND CONSUMER SAFETY
7 5 For salaries, support, maintenance, and miscellaneous
7 6 purposes, and for not more than the following full-time
7 7 equivalent positions:
7 8 ..... $ 509,565
7 9 ..... FTEs 33.75

General Fund appropriation to the Food and Consumer Safety Bureau of the DIAL.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

The Food and Consumer Safety Bureau is responsible for conducting food safety inspections at food establishments such as grocery stores, restaurants, convenience stores, and food processing plants. The Bureau is tasked with administering the Iowa Food Code pursuant to Iowa Code chapter 137F and is directed to safeguard public health and provide to consumers food that is safe, unadulterated, and honestly prepared.

7 10 7. IOWA OFFICE OF CIVIL RIGHTS
7 11 a. For salaries, support, maintenance, and miscellaneous
7 12 purposes, and for not more than the following full-time
7 13 equivalent positions:
7 14 ..... $ 1,385,921
7 15 ..... FTEs 27.00

General Fund appropriation to the Iowa Office of Civil Rights.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

7 16 b. The Iowa office of civil rights may enter into a contract
7 17 with a nonprofit organization to provide legal assistance to
7 18 resolve civil rights complaints.

Permits the Iowa Office of Civil Rights to contract with a nonprofit organization to provide legal assistance to resolve civil rights complaints.

7 19 8. LABOR SERVICES
7 20 a. For salaries, support, maintenance, and miscellaneous
7 21 purposes, and for not more than the following full-time
7 22 equivalent positions:
7 23 ..... $ 2,965,719

General Fund appropriation to the DIAL Labor Services Division.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

The appropriation is used to enforce safety standards in the

7 24 ..... FTEs 50.00

workplace; provide consultation to employers on occupational safety and health compliance; conduct certain equipment inspections; maintain statistical information on illness and injuries in the workplace; and enforce wage, labor, and child labor laws.

7 25 b. Notwithstanding section 8.33, moneys appropriated in
7 26 this subsection that remain unencumbered or unobligated at the
7 27 close of the fiscal year shall not revert but shall remain
7 28 available for expenditure for the purposes designated until the
7 29 close of the succeeding fiscal year.

CODE: Permits any excess funds appropriated from the General Fund for FY 2026 Labor Services Division costs to carry forward to FY 2027.

7 30 9. DIVISION OF WORKERS' COMPENSATION
7 31 a. For salaries, support, maintenance, and miscellaneous
7 32 purposes, and for not more than the following full-time
7 33 equivalent positions:
7 34 ..... $ 3,381,044
7 35 ..... FTEs 26.10

General Fund appropriation to the DIAL Division of Workers' Compensation.

DETAIL: Maintains the current level of funding and is an increase of 0.10 FTE position compared to estimated FY 2025. The increase of 0.10 FTE position is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

The appropriation is used to support three core functions: adjudication of disputed workers' compensation claims, enforcement of compliance standards, and education of Iowans about workers' compensation laws and procedures.

8 1 b. Notwithstanding section 8.33, moneys appropriated in
8 2 this subsection that remain unencumbered or unobligated at the
8 3 close of the fiscal year shall not revert but shall remain
8 4 available for expenditure for the purposes designated until the
8 5 close of the succeeding fiscal year.

CODE: Permits any excess funds appropriated from the General Fund for FY 2026 Workers' Compensation Division costs to carry forward to FY 2027.

8 6 10. PROFESSIONAL LICENSING
8 7 For salaries, support, maintenance, and miscellaneous
8 8 purposes, and for not more than the following full-time
8 9 equivalent positions:
8 10 ..... $ 1,627,969
8 11 ..... FTEs 139.00

General Fund appropriation to the Professional Licensing Division of the DIAL.

DETAIL: Maintains the current level of funding and is an increase of 122.50 in FTE positions compared to estimated FY 2025. The increase of 122.50 FTE positions is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

8 12 11. APPROPRIATION REALLOCATION
8 13 Notwithstanding section 8.39, the department of inspections,

CODE: Permits the DIAL to reallocate General Fund appropriations in consultation with the DOM to best fulfill the needs of the DIAL.

8 14 appeals, and licensing, in consultation with the department of
8 15 management, may reallocate moneys appropriated in this section
8 16 as necessary to best fulfill the needs of the department
8 17 of inspections, appeals, and licensing provided for in the
8 18 appropriation. However, the department of inspections,
8 19 appeals, and licensing shall not reallocate moneys appropriated
8 20 for labor services or the division of workers' compensation.

However, the DIAL is not allowed to reallocate moneys appropriated for the Labor Services or the Workers' Compensation Division.

8 21 Sec. 8. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
8 22 —— LICENSE OR REGISTRATION FEES.
8 23 1. For the fiscal year beginning July 1, 2025, and ending
8 24 June 30, 2026, the department of inspections, appeals, and
8 25 licensing shall collect any license or registration fees or
8 26 electronic transaction fees generated during the fiscal year
8 27 as a result of licensing and registration activities under
8 28 chapters 99B, 137C, 137D, and 137F.

Permits the DIAL to retain license fees to cover the costs of local inspections in FY 2026, with the exception of those fees collected by the DIAL on behalf of a municipal corporation. Fees are generated under the following Iowa Code chapters:

- Iowa Code chapter 99B — Social and Charitable Gambling.
- Iowa Code chapter 137C — Hotel Sanitation Code.
- Iowa Code chapter 137D — Home Food Processing Establishments.
- Iowa Code chapter 137F — Food Establishments and Food Processing Plants.

8 29 2. From the fees collected by the department under this
8 30 section on behalf of a municipal corporation with which
8 31 the department has an agreement pursuant to section 137F.3,
8 32 through a statewide electronic licensing system operated by
8 33 the department, notwithstanding section 137F.6, subsection 2,
8 34 the department shall remit the amount of those fees to the
8 35 municipal corporation for whom the fees were collected less
9 1 any electronic transaction fees collected by the department to
9 2 enable electronic payment.

Requires the fees collected by the DIAL on behalf of municipal corporations through a statewide electronic licensing system operated by the DIAL to be remitted back to the municipal corporations less any fees collected for the electronic transactions.

9 3 3. From the fees collected by the department under this
9 4 section, other than those fees described in subsection 2,
9 5 the department shall deposit the amount of $800,000 into the
9 6 general fund of the state prior to June 30, 2026.

Requires the DIAL to deposit $800,000 of collected inspection fee revenue into the General Fund prior to June 30, 2026.

DETAIL: Maintains the same amount of fees required to be deposited in the General Fund in FY 2025.

9 7 4. From the fees collected by the department under this
9 8 section, other than those fees described in subsections 2 and
9 9 3, the department shall retain the remainder of the fees for
9 10 the purposes of enforcing the provisions of chapters 99B, 137C,
9 11 137D, and 137F. Notwithstanding section 8.33, moneys retained

Requires the DIAL to retain any unobligated funds collected from local inspections and carry forward any unobligated funds to FY 2027. Also requires the DIAL to annually submit a report to the DOM and the LSA on fees billed and collected and expenditures from the moneys retained by the DIAL.

9 12 by the department pursuant to this subsection that remain
9 13 unencumbered or unobligated at the close of the fiscal year
9 14 shall not revert but shall remain available for expenditure
9 15 for the purposes of enforcing the provisions of chapters 99B,
9 16 137C, 137D, and 137F during the succeeding fiscal year. The
9 17 department shall provide an annual report to the department
9 18 of management and the legislative services agency on fees
9 19 billed and collected and expenditures from the moneys retained
9 20 by the department in a format determined by the department
9 21 of management in consultation with the legislative services
9 22 agency.

9 23 Sec. 9. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
9 24 —— HOUSING TRUST FUND. There is appropriated from the housing
9 25 trust fund created in section 16.181 to the department of
9 26 inspections, appeals, and licensing for the fiscal year
9 27 beginning July 1, 2025, and ending June 30, 2026, the following
9 28 amount, or so much thereof as is necessary, to be used for the
9 29 purposes designated:
9 30 For professional licensing salaries, support, maintenance,
9 31 and miscellaneous purposes:
9 32 ..... $ 62,317

Housing Trust Fund appropriation to the DIAL.

DETAIL: Maintains the current level of funding compared to estimated FY 2025. These funds are used by the DIAL to conduct audits of real estate broker trust funds.

9 33 Sec. 10. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
9 34 —— RACING AND GAMING COMMISSION —— RACING AND GAMING
9 35 REGULATION. There is appropriated from the gaming regulatory
10 1 revolving fund established in section 99F.20 to the racing and
10 2 gaming commission of the department of inspections, appeals,
10 3 and licensing for the fiscal year beginning July 1, 2025, and
10 4 ending June 30, 2026, the following amount, or so much thereof
10 5 as is necessary, to be used for the purposes designated:
10 6 For salaries, support, maintenance, and miscellaneous
10 7 purposes for regulation, administration, and enforcement of
10 8 pari-mutuel racetracks, excursion boat gambling, gambling
10 9 structure laws, sports wagering, and fantasy sports contests,
10 10 and for not more than the following full-time equivalent
10 11 positions:
10 12 ..... $ 7,448,600
10 13 ..... FTEs 53.70

Gaming Regulatory Revolving Fund appropriation to the Racing and Gaming Commission for regulation of casinos, pari-mutuel wagering facilities, sports wagering, and fantasy sports contests.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

10 14 Sec. 11. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
10 15 —— ROAD USE TAX FUND. There is appropriated from the road

Road Use Tax Fund appropriation to the Administrative Hearings Division of the DIAL.

10 16 use tax fund created in section 312.1 to the administrative
10 17 hearings division of the department of inspections, appeals,
10 18 and licensing for the fiscal year beginning July 1, 2025, and
10 19 ending June 30, 2026, the following amount, or so much thereof
10 20 as is necessary, to be used for the purposes designated:
10 21 For salaries, support, maintenance, and miscellaneous
10 22 purposes:
10 23 ..... $ 1,623,897

DETAIL: Maintains the current level of funding compared to estimated FY 2025. These funds are used to cover costs associated with administrative hearings related to driver's license revocations.

10 24 Sec. 12. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES
10 25 —— COMMERCE REVOLVING FUND. There is appropriated from the
10 26 commerce revolving fund created in section 546.12 to the
10 27 department of insurance and financial services for the fiscal
10 28 year beginning July 1, 2025, and ending June 30, 2026, the
10 29 following amounts, or so much thereof as is necessary, to be
10 30 used for the purposes designated:

Appropriates money from the Commerce Revolving Fund to the Department of Insurance and Financial Services (DIFS).

10 31 1. BANKING DIVISION
10 32 For salaries, support, maintenance, and miscellaneous
10 33 purposes, and for not more than the following full-time
10 34 equivalent positions:
10 35 ..... $ 14,343,523
11 1 ..... FTEs 79.00

Commerce Revolving Fund appropriation to the Banking Division of the DIFS.

DETAIL: Maintains the current level of funding and is an increase of 0.25 FTE position compared to estimated FY 2025. The increase of 0.25 FTE position is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

11 2 2. CREDIT UNION DIVISION
11 3 For salaries, support, maintenance, and miscellaneous
11 4 purposes, and for not more than the following full-time
11 5 equivalent positions:
11 6 ..... $ 2,875,989
11 7 ..... FTEs 16.00

Commerce Revolving Fund appropriation to the Credit Union Division of the DIFS.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

11 8 3. INSURANCE DIVISION
11 9 a. For salaries, support, maintenance, and miscellaneous
11 10 purposes, and for not more than the following full-time
11 11 equivalent positions:
11 12 ..... $ 10,326,541
11 13 ..... FTEs 131.85

Commerce Revolving Fund appropriation to the Insurance Division of the DIFS.

DETAIL: This is an increase of $600,000 and 4.00 FTE positions compared to estimated FY 2025 to support the Pharmacy Benefits Manager (PBM) program. The positions will be focused on PBM-related duties within the Company Regulation Bureau and the Market Regulation Bureau.

11 14 b. The insurance division expenditures for examination
11 15 purposes may exceed the projected receipts, refunds, and
11 16 reimbursements, estimated pursuant to section 505.7, subsection
11 17 7, including the expenditures for retention of additional
11 18 personnel, if the expenditures are fully reimbursable and the
11 19 division first does all of the following:
11 20 (1) Notifies the department of management, the legislative
11 21 services agency, and the legislative fiscal committee of the
11 22 need for the expenditures.
11 23 (2) Files with each of the entities named in subparagraph
11 24 (1) the legislative and regulatory justification for the
11 25 expenditures, along with an estimate of the expenditures.

Permits examination expenditures of the Insurance Division of the DIFS to exceed revenues if the expenditures are reimbursable. The Division is required to notify the DOM, the LSA, and the Legislative Fiscal Committee of the need for examination expenditures to exceed revenues and is required to provide justification and an estimate of the excess expenditures.

11 26 c. For the review of and report on pharmacy services
11 27 administrative organizations and the wholesale distribution of
11 28 prescription drugs, as required by 2025 Iowa Acts, Senate File
11 29 383, section 10, if enacted:
11 30 ..... $ 225,000

Contingent appropriation of $225,000 from the Commerce Revolving Fund to the Insurance Division of the DIFS for the review of and report on pharmacy services administrative organizations (PSAOs), and the wholesale distribution of prescription drugs. This funding is contingent upon the passage of Senate File 383 (Regulation of Pharmacy Benefits Managers Bill).

11 31 Sec. 13. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES ——
11 32 GENERAL FUND. There is appropriated from the general fund of
11 33 the state to the department of insurance and financial services
11 34 for the fiscal year beginning July 1, 2025, and ending June
11 35 30, 2026, the following amounts, or so much thereof as is
12 1 necessary, to be used for the purposes designated:
12 2 For deposit in the captive insurance regulatory and
12 3 supervision fund created in section 521J.12 for use as provided
12 4 in section 521J.12, including salaries, support, maintenance,
12 5 and miscellaneous purposes, and for not more than the following
12 6 full-time equivalent positions:
12 7 ..... $ 450,000
12 8 ..... FTEs 2.00

General Fund appropriation to the DIFS for the regulation and supervision of the captive insurance industry.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025. This funding is for a Captive Insurance Bureau Chief, an Examiner Specialist, and an Examiner to examine and ensure compliance matters related to captive insurance.

12 9 Sec. 14. DEPARTMENT OF MANAGEMENT. There is appropriated
12 10 from the general fund of the state to the department of
12 11 management for the fiscal year beginning July 1, 2025, and
12 12 ending June 30, 2026, the following amounts, or so much thereof
12 13 as is necessary, to be used for the purposes designated:

12 14 1. For enterprise resource planning, providing for a
12 15 salary model administrator, conducting performance audits, the

General Fund appropriation to the DOM for operations.

12 16 department's LEAN process, and criminal and juvenile justice
12 17 planning; for salaries, support, maintenance, and miscellaneous
12 18 purposes; and for not more than the following full-time
12 19 equivalent positions:
12 20 ..... $ 3,666,154
12 21 ..... FTEs 29.00

DETAIL: This is an increase of $874,059 and 9.00 FTE positions compared to estimated FY 2025. Of the increase, $874,059 and 8.00 FTE positions are to align the Criminal Justice Planning research staff from the Iowa Department of Health and Human Services to the DOM. The remaining increase of 1.00 FTE position is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

12 22 2. For the division of information technology; for
12 23 salaries, support, maintenance, and miscellaneous purposes; and
12 24 for not more than the following full-time equivalent positions:
12 25 ..... $ 4,421,887
12 26 ..... FTEs 24.39
12 27 Of the moneys appropriated in this subsection, $325,000
12 28 is allocated to providing cybersecurity services to local
12 29 governments.

General Fund appropriation to the Department of Management Division of Information Technology (DOM DoIT) Cybersecurity Office.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025. Of the moneys appropriated in this subsection, $325,000 is allocated to providing cybersecurity services to local governments.

12 30 Sec. 15. DEPARTMENT OF MANAGEMENT —— INFORMATION TECHNOLOGY
12 31 —— REVOLVING AND INTERNAL FUNDS.
12 32 1. There is appropriated to the department of management
12 33 for the fiscal year beginning July 1, 2025, and ending June
12 34 30, 2026, from the revolving funds designated in chapter 8,
12 35 subchapter XI, and from internal service funds created under
13 1 section 8.92, such amounts as the department deems necessary
13 2 for the operation of the department pursuant to and consistent
13 3 with the requirements of chapter 8, subchapter XI.

Appropriates revenue from internal service funds and revolving funds to the DOM DoIT in the amount necessary to operate the office.

DETAIL: Iowa Code section 8.92 permits the DOM DoIT to establish and maintain internal service funds in accordance with generally accepted accounting principles. Internal service funds are primarily funded from billings to governmental entities for services rendered by the DOM DoIT. Billings may include direct, indirect, and developmental costs that have not been funded by an appropriation to the DOM DoIT. The funds may also include gifts, loans, donations, grants, and contributions.

13 4 2. a. Notwithstanding section 321A.3, subsection 1, for the
13 5 fiscal year beginning July 1, 2025, and ending June 30, 2026,
13 6 the first $750,000 collected and transferred to the treasurer
13 7 of state with respect to the fees for transactions involving
13 8 the furnishing of a certified abstract of a vehicle operating
13 9 record under section 321A.3, subsection 1, shall be transferred
13 10 to the IowAccess revolving fund created in section 8.90 for
13 11 the purposes of developing, implementing, maintaining, and
13 12 expanding electronic access to government records as provided
13 13 by law.

CODE: Requires the first $750,000 collected in FY 2026 from the sale of certified abstracts of vehicle operating records to be transferred to the IowAccess Revolving Fund for developing, implementing, maintaining, and expanding electronic access to government records.

13 14 b. All fees collected with respect to transactions
13 15 involving IowAccess shall be deposited in the IowAccess

Requires all fees related to transactions involving IowAccess to be deposited in the IowAccess Revolving Fund and used for IowAccess

13 16 revolving fund created under section 8.90 and shall be used
13 17 only for the support of IowAccess projects.

projects.

13 18 Sec. 16. DEPARTMENT OF MANAGEMENT —— ROAD USE TAX
13 19 FUND. There is appropriated from the road use tax fund created
13 20 in section 312.1 to the department of management for the fiscal
13 21 year beginning July 1, 2025, and ending June 30, 2026, the
13 22 following amount, or so much thereof as is necessary, to be
13 23 used for the purposes designated:
13 24 For salaries, support, maintenance, and miscellaneous
13 25 purposes:
13 26 ..... $ 56,000

Road Use Tax Fund appropriation to the DOM for operations.

DETAIL: Maintains the current level of funding compared to estimated FY 2025. These funds are used for support and services provided to the DOT.

13 27 Sec. 17. IPERS —— GENERAL OFFICE. There is appropriated
13 28 from the Iowa public employees' retirement fund created in
13 29 section 97B.7 to the Iowa public employees' retirement system
13 30 for the fiscal year beginning July 1, 2025, and ending June
13 31 30, 2026, the following amounts, or so much thereof as is
13 32 necessary, to be used for the purposes designated:
13 33 1. For salaries, support, maintenance, and other
13 34 operational purposes to pay the costs of the Iowa public
13 35 employees' retirement system, and for not more than the
14 1 following full-time equivalent positions:
14 2 ..... $ 23,955,503
14 3 ..... FTEs 104.13

Iowa Public Employees' Retirement System (IPERS) Trust Fund appropriation to the IPERS for administration.

DETAIL: This is an increase of $1,166,073 and 5.13 FTE positions compared to estimated FY 2025. Of the increase, 0.13 FTE position is to restore the FTE positions to the previously authorized amount in 2024 Iowa Acts, SF 2433 (FY 2025 Administration and Regulation Appropriations Act). The remaining increase is for the following:

- An increase of $750,000 to outsource the management of disability benefits.
- An increase of $80,403 and 1.00 FTE position for an Executive Officer 1 in the Benefits Division to support the Chief Benefits Officer.
- An increase of $67,586 and 1.00 FTE position for a Retirement Benefit Officer to assist retirees with retirement questions.
- An increase of $102,437 and 1.00 FTE position for an Executive Officer 3 in the newly created Strategy Division as the Digital Experience Program Manager to transform existing service delivery business processes and web portals into an entirely digital lifecycle experience for IPERS members and employees.
- An increase of $67,587 and 1.00 FTE position for a Retirement Compliance Officer to audit employee records to identify and correct errors.
- An increase of $98,060 and 1.00 FTE position for an Accountant 4 to supervise a new Finance and Administration Division.

14 4 2. a. For a pension administrative system:

IPERS Trust Fund appropriation to the IPERS for a pension

14 5 ..... $ 60,000,000

administrative system (PAS).

DETAIL: This is a new appropriation of $60,000,000 to upgrade the PAS to move from an on-premises system to a cloud-based system. The IPERS contract with Vitech, the current PAS vendor, expires in FY 2026. 2023 Iowa Acts, Senate File 557 (FY 2024 Administration and Regulation Appropriations Act), appropriated moneys for IPERS to hire a consultant to study the PAS marketplace and recommend options to move forward. According to the IPERS, the consultant estimated the cost to adopt a new PAS solution will cost $60,000,000 over 10 years.

14 6 b. Notwithstanding section 8.33, moneys appropriated in
14 7 this subsection that remain unencumbered or unobligated at the
14 8 close of the fiscal year shall not revert but shall remain
14 9 available for expenditure for the purposes designated until the
14 10 close of the fiscal year that begins July 1, 2035.

CODE: Permits any excess funds appropriated from the IPERS Trust Fund for FY 2026 PAS costs to carry forward through FY 2036.

14 11 Sec. 18. IOWA PUBLIC INFORMATION BOARD. There is
14 12 appropriated from the general fund of the state to the Iowa
14 13 public information board for the fiscal year beginning July
14 14 1, 2025, and ending June 30, 2026, the following amount, or
14 15 so much thereof as is necessary, to be used for the purposes
14 16 designated:
14 17 For salaries, support, maintenance, and miscellaneous
14 18 purposes, and for not more than the following full-time
14 19 equivalent positions:
14 20 ..... $ 467,227
14 21 ..... FTEs 4.20

General Fund appropriation for the Iowa Public Information Board (IPIB).

DETAIL: This is an increase of $104,000 in funding and 1.00 FTE position compared to estimated FY 2025 for an additional Attorney 2 FTE position to help facilitate mandatory training to new public officials who are members of a governmental body.

14 22 Sec. 19. DEPARTMENT OF REVENUE.
14 23 1. There is appropriated from the general fund of the state
14 24 to the department of revenue for the fiscal year beginning July
14 25 1, 2025, and ending June 30, 2026, the following amounts, or
14 26 so much thereof as is necessary, to be used for the purposes
14 27 designated:
14 28 a. For salaries, support, maintenance, and miscellaneous
14 29 purposes, and for not more than the following full-time
14 30 equivalent positions:
14 31 ..... $ 15,378,678
14 32 ..... FTEs 166.66

General Fund appropriation to the Department of Revenue (IDR) for operations.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

14 33 b. From the moneys appropriated in this subsection, the
14 34 department shall use $400,000 to pay the direct costs of
14 35 compliance related to the collection and distribution of local
15 1 sales and services taxes imposed pursuant to chapter 423B.

Requires $400,000 of the IDR's General Fund appropriation to be used to pay the direct costs of compliance related to the Local Option Sales and Services Tax (LOST) imposed pursuant to Iowa Code chapter 423B.

15 2 2. The director of revenue shall prepare and issue a state
15 3 appraisal manual and the revisions to the state appraisal
15 4 manual as provided in section 421.17, subsection 17, without
15 5 cost to a city or county.

Requires the IDR to prepare and issue a State Appraisal Manual at no cost to cities and counties.

DETAIL: County and city assessors are mandated by statute to use the Manual in completing assessments of real property.

15 6 Sec. 20. DEPARTMENT OF REVENUE —— MOTOR VEHICLE FUEL TAX
15 7 FUND. There is appropriated from the motor vehicle fuel tax
15 8 fund created pursuant to section 452A.77 to the department of
15 9 revenue for the fiscal year beginning July 1, 2025, and ending
15 10 June 30, 2026, the following amount, or so much thereof as is
15 11 necessary, to be used for the purposes designated:
15 12 For salaries, support, maintenance, and miscellaneous
15 13 purposes, and for administration and enforcement of the
15 14 provisions of chapter 452A and the motor vehicle fuel tax
15 15 program:
15 16 ..... $ 1,305,775

Motor Vehicle Fuel Tax Fund appropriation to the IDR for the administration and enforcement of the Motor Vehicle Fuel Tax Program.

DETAIL: Maintains the current level of funding compared to estimated FY 2025.

15 17 Sec. 21. SECRETARY OF STATE. There is appropriated from
15 18 the general fund of the state to the office of the secretary of
15 19 state for the fiscal year beginning July 1, 2025, and ending
15 20 June 30, 2026, the following amounts, or so much thereof as is
15 21 necessary, to be used for the purposes designated:

15 22 1. ADMINISTRATION AND ELECTIONS
15 23 a. For salaries, support, maintenance, and miscellaneous
15 24 purposes, and for not more than the following full-time
15 25 equivalent positions:
15 26 ..... $ 2,566,697
15 27 ..... FTEs 19.25

General Fund appropriation to the Office of the Secretary of State (SOS) for administration and elections.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

15 28 b. The state department or agency that provides data
15 29 processing services to support voter registration file
15 30 maintenance and storage shall provide those services without
15 31 charge.

Prohibits State agencies from charging the SOS a fee to provide data processing services for voter registration file maintenance and storage.

15 32 2. BUSINESS SERVICES
15 33 For salaries, support, maintenance, and miscellaneous
15 34 purposes, and for not more than the following full-time
15 35 equivalent positions:
16 1 ..... $ 1,568,795
16 2 ..... FTEs 16.75

General Fund appropriation to the SOS for business services operations.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

16 3 Sec. 22. SECRETARY OF STATE —— ADDRESS CONFIDENTIALITY
16 4 PROGRAM REVOLVING FUND. There is appropriated from the address
16 5 confidentiality program revolving fund created in section 9.8
16 6 to the office of the secretary of state for the fiscal year
16 7 beginning July 1, 2025, and ending June 30, 2026, the following
16 8 amount, or so much thereof as is necessary, to be used for the
16 9 purposes designated:
16 10 For salaries, support, maintenance, and miscellaneous
16 11 purposes:
16 12 ..... $ 195,400

Address Confidentiality Program Revolving Fund appropriation to the SOS.

DETAIL: Maintains the current level of funding compared to estimated FY 2025. The 2015 Iowa Acts, chapter 9E (Safe at Home Act), established the address confidentiality program for victims of domestic abuse, domestic abuse assault, sexual abuse, stalking, and human trafficking. The program is administered by the SOS.

16 13 Sec. 23. SECRETARY OF STATE FILING FEES REFUND.
16 14 Notwithstanding the obligation to collect fees pursuant to the
16 15 provisions of section 489.122, subsection 1, paragraphs “c” and
16 16 “s”, section 490.122, subsection 1, paragraph “a”, and section
16 17 504.113, subsection 1, paragraphs “a”, “c”, “d”, “j”, “k”,
16 18 “l”, and “m”, for the fiscal year beginning July 1, 2025, the
16 19 secretary of state may refund these fees to the filer pursuant
16 20 to rules established by the secretary of state. The decision
16 21 of the secretary of state not to issue a refund under rules
16 22 established by the secretary of state is final and not subject
16 23 to review pursuant to chapter 17A.

Permits the SOS the discretion to refund certain business service fees. The decision to issue the refund is not subject to administrative review.

DETAIL: This includes various record, filing, and copying fees for business corporations, nonprofits, and limited liability corporations.

16 24 Sec. 24. TREASURER OF STATE.
16 25 1. There is appropriated from the general fund of the
16 26 state to the office of treasurer of state for the fiscal year
16 27 beginning July 1, 2025, and ending June 30, 2026, the following
16 28 amount, or so much thereof as is necessary, to be used for the
16 29 purposes designated:
16 30 For salaries, support, maintenance, and miscellaneous
16 31 purposes, and for not more than the following full-time
16 32 equivalent positions:
16 33 ..... $ 1,046,415
16 34 ..... FTEs 28.00

General Fund appropriation to the Office of the Treasurer of State (TOS).

DETAIL: Maintains the current level of funding and is an increase of 2.12 FTE positions compared to estimated FY 2025 for general operating expenses. Of this increase, 2.00 FTE positions is to align the TOS's Office with its current staffing needs. The remaining increase of 0.12 FTE position is to restore the FTE positions to the previously authorized amount in SF 2433 (FY 2025 Administration and Regulation Appropriations Act).

16 35 2. The office of treasurer of state shall supply
17 1 administrative support for the executive council.

Requires the Office of the TOS to provide administrative support to the Executive Council.

17 2 Sec. 25. TREASURER OF STATE —— ROAD USE TAX FUND. There
17 3 is appropriated from the road use tax fund created in section
17 4 312.1 to the office of treasurer of state for the fiscal year
17 5 beginning July 1, 2025, and ending June 30, 2026, the following
17 6 amount, or so much thereof as is necessary, to be used for the
17 7 purposes designated:
17 8 For enterprise resource management costs related to the
17 9 distribution of road use tax fund moneys:
17 10 ..... $ 316,788

Road Use Tax Fund appropriation to the Office of the TOS.

DETAIL: Maintains the current level of funding compared to estimated FY 2025.

This appropriation is used to cover a portion of the fees assessed by the DAS for the state accounting budget system, formerly Integrated Information for Iowa (I/3), costs related to the administration of the Road Use Tax Fund.

17 11 Sec. 26. IOWA UTILITIES COMMISSION.
17 12 1. There is appropriated from the commerce revolving fund
17 13 created in section 546.12 to the Iowa utilities commission for
17 14 the fiscal year beginning July 1, 2025, and ending June 30,
17 15 2026, the following amount, or so much thereof as is necessary,
17 16 to be used for the purposes designated:
17 17 For salaries, support, maintenance, and miscellaneous
17 18 purposes, and for not more than the following full-time
17 19 equivalent positions:
17 20 ..... $ 11,659,071
17 21 ..... FTEs 80.00

Commerce Revolving Fund appropriation to the Iowa Utilities Commission (IUC).

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated FY 2025.

17 22 2. The utilities commission may expend additional moneys,
17 23 including moneys for additional personnel, if those additional
17 24 expenditures are actual expenses which exceed the moneys
17 25 budgeted for utility regulation and the expenditures are fully
17 26 reimbursable. Before the commission expends or encumbers an
17 27 amount in excess of the moneys budgeted for regulation, the
17 28 commission shall first do all of the following:
17 29 a. Notify the department of management, the legislative
17 30 services agency, and the legislative fiscal committee of the
17 31 need for the expenditures.
17 32 b. File with each of the entities named in paragraph “a” the
17 33 legislative and regulatory justification for the expenditures,
17 34 along with an estimate of the expenditures.

Permits the IUC to expend additional funds, including expenditures for additional personnel, if the funds are needed for actual expenses that exceed the moneys budgeted and if the funds are reimbursable. The IUC must notify the DOM, the LSA, and the Legislative Fiscal Committee of the expenditure of funds in excess of the amount budgeted for utility regulation and provide justification and an estimate of the excess expenditures.

17 35 Sec. 27. CHARGES —— IOWA UTILITIES COMMISSION AND
18 1 DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES. The Iowa

Requires the IUC and all divisions of the DIFS to include in billings an amount sufficient to cover the Commerce Revolving Fund

18 2 utilities commission and each division of the department of
18 3 insurance and financial services shall include in its charges
18 4 assessed or revenues generated an amount sufficient to cover
18 5 the amount stated in its appropriation and any state-assessed
18 6 indirect costs determined by the department of administrative
18 7 services.

appropriations and any State-assessed indirect costs.

18 8 Sec. 28. IOWA PRODUCTS. As a condition of receiving an
18 9 appropriation, any agency appropriated moneys pursuant to this
18 10 Act shall give first preference when purchasing a product to an
18 11 Iowa product or a product produced by an Iowa-based business.
18 12 Second preference shall be given to a United States product or
18 13 a product produced by a business based in the United States.

Requires any agency receiving an appropriation pursuant to this Bill to give first preference when purchasing a product to an Iowa product or a product produced by an Iowa-based business and to give second preference to a United States product or a product produced by a business based in the United States.

18 14 Sec. 29. LIMITATION OF STANDING APPROPRIATION.
18 15 Notwithstanding the standing appropriation in the following
18 16 designated section for the fiscal year beginning July 1, 2025,
18 17 and ending June 30, 2026, the amount appropriated from the
18 18 general fund of the state pursuant to that section for the
18 19 following designated purpose shall not exceed the following
18 20 amount:
18 21 For the enforcement of chapter 453D relating to tobacco
18 22 product manufacturers under section 453D.8:
18 23 ..... $ 17,525

Limits the General Fund standing appropriation to the IDR for FY 2026 tobacco reporting requirements to $17,525.

DETAIL: Maintains the current level of funding compared to estimated FY 2025. Iowa Code section 453D.8 provides a standing limited appropriation of $25,000 from the General Fund for the enforcement of Iowa Code chapter 453D (Tobacco Product Manufacturers – Enforcement of Financial Obligations). The appropriation in this Bill represents a reduction of $7,475 to the standing appropriation.

18 24 DIVISION II
18 25 CAPTIVE INSURANCE REGULATORY AND SUPERVISION FUND —— CAPTIVE
18 26 COMPANY PREMIUM TAXES

18 27 Sec. 30. Section 432.1A, Code 2025, is amended by adding the
18 28 following new subsection:
18 29 NEW SUBSECTION 8. The tax receipts collected pursuant
18 30 to this section shall be deposited in the captive insurance
18 31 regulatory and supervision fund created in section 521J.12.

CODE: Requires captive insurance premium tax receipts collected pursuant to Iowa Code section 432.1A to be deposited in the Captive Insurance Regulatory and Supervision Fund.

18 32 Sec. 31. Section 521J.12, subsection 2, Code 2025, is
18 33 amended to read as follows:
18 34 2. All fees, assessments, fines, and administrative
18 35 penalties collected under this chapter and all premium tax
19 1 receipts collected under section 432.1A shall be deposited in
19 2 the fund.

CODE: Makes a conforming change to Iowa Code section 521J.12(2) regarding the deposit of captive insurance premium tax receipts in the Captive Insurance Regulatory and Supervision Fund.

Administration and Regulation

General Fund

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Administrative Services, Department of					
Administrative Services					
Operations	$ 3,597,181	$ 3,713,718	$ 3,713,718	$ 0	PG 1 LN 9
Utilities	4,487,598	4,487,598	4,487,598	0	PG 1 LN 14
Terrace Hill Operations	460,884	460,884	460,884	0	PG 1 LN 24
State Library	0	2,626,613	2,626,613	0	PG 1 LN 28
Enrich Iowa Libraries	0	2,464,823	2,464,823	0	PG 1 LN 34
Cultural Activities	168,403	168,403	0	-168,403	
Historical Resources	3,136,371	3,136,371	3,804,774	668,403	PG 2 LN 2
Historical Sites	425,751	425,751	425,751	0	PG 2 LN 10
Administrative Services	$ 12,276,188	$ 17,484,161	$ 17,984,161	$ 500,000	
DAS - State Library of Iowa					
State Library	$ 2,557,594	$ 0	$ 0	$ 0	
Enrich Iowa Libraries	2,464,823	0	0	0	
DAS - State Library of Iowa	$ 5,022,417	$ 0	$ 0	$ 0	
Total Administrative Services, Department of	$ 17,298,605	$ 17,484,161	$ 17,984,161	$ 500,000	
Auditor of State					
Auditor of State					
Auditor of State - General Office	$ 983,971	$ 1,002,686	$ 1,002,686	$ 0	PG 3 LN 4
AOS - Transition Costs of State Entities	65,400	48,000	0	-48,000	
Total Auditor of State	$ 1,049,371	$ 1,050,686	$ 1,002,686	$ -48,000	
Ethics and Campaign Disclosure Board, Iowa					
Campaign Finance Disclosure					
Ethics & Campaign Disclosure Board	$ 773,554	$ 897,151	$ 1,045,432	$ 148,281	PG 3 LN 32
Total Ethics and Campaign Disclosure Board, Iowa	$ 773,554	$ 897,151	$ 1,045,432	$ 148,281	
Insurance & Financial Services, Department of					
IDR - Alcoholic Beverages					
Alcoholic Beverages Operations	$ 1,010,054	$ 0	$ 0	$ 0	
DIFS - Insurance					
IID Captive Insurance	$ 450,000	$ 450,000	$ 450,000	$ 0	PG 11 LN 31
Total Insurance & Financial Services, Department of	$ 1,460,054	$ 450,000	$ 450,000	$ 0	

Administration and Regulation

General Fund

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Governor/Lt. Governor's Office					
Governor's Office					
Governor's/Lt. Governor's Office	$ 2,810,502	$ 2,864,932	$ 2,864,932	$ 0	PG 4 LN 14
Terrace Hill Quarters	142,281	144,222	144,222	0	PG 4 LN 20
Total Governor/Lt. Governor's Office	$ 2,952,783	$ 3,009,154	$ 3,009,154	$ 0	
Department of Inspections, Appeals, and Licensing					
Inspections, Appeals, & Licensing, Department of					
Administration Division	$ 545,733	$ 933,285	$ 933,285	$ 0	PG 4 LN 32
Administrative Hearings Division	624,374	654,983	654,983	0	PG 5 LN 3
Investigations Division	2,235,992	2,769,231	2,769,231	0	PG 5 LN 9
Health Facilities Division	4,862,971	6,206,128	6,206,128	0	PG 5 LN 23
Employment Appeal Board	38,865	40,006	530,782	490,776	PG 6 LN 19
Food and Consumer Safety	509,565	509,565	509,565	0	PG 7 LN 4
Iowa Civil Rights Commission	1,337,999	1,385,921	1,385,921	0	PG 7 LN 10
Labor Services Division	3,365,697	2,965,719	2,965,719	0	PG 7 LN 19
Workers' Compensation Division	3,321,044	3,381,044	3,381,044	0	PG 7 LN 30
Professional Licensing Division	2,862,660	1,627,969	1,627,969	0	PG 8 LN 6
PERB to Employment Appeal Board	0	1,296,403	0	-1,296,403	
Total Department of Inspections, Appeals, and Licensing	$ 19,704,900	$ 21,770,254	$ 20,964,627	$ -805,627	
Management, Department of					
Management, Dept. of					
Department Operations	$ 2,766,693	$ 2,792,095	$ 3,666,154	$ 874,059	PG 12 LN 14
DOM - Division of Information Technology					
Cybersecurity Office	$ 4,421,887	$ 4,421,887	$ 4,421,887	$ 0	PG 12 LN 22
Total Management, Department of	$ 7,188,580	$ 7,213,982	$ 8,088,041	$ 874,059	
Public Information Board					
Public Information Board					
Iowa Public Information Board	$ 357,407	$ 363,227	$ 467,227	$ 104,000	PG 14 LN 11
Total Public Information Board	$ 357,407	$ 363,227	$ 467,227	$ 104,000	

Administration and Regulation

General Fund

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Revenue, Department of					
Revenue, Dept. of					
Operations	$ 15,056,183	$ 15,378,678	$ 15,378,678	$ 0	PG 14 LN 22
Tobacco Reporting Requirements	17,525	17,525	17,525	0	PG 18 LN 14
Printing Cigarette Stamps - Standing	113,400	124,652	124,652	0	STANDING
Total Revenue, Department of	$ 15,187,108	$ 15,520,855	$ 15,520,855	$ 0	
Secretary of State, Office of the					
Secretary of State					
Administration and Elections	$ 2,121,759	$ 2,566,697	$ 2,566,697	$ 0	PG 15 LN 22
Business Services	1,417,535	1,568,795	1,568,795	0	PG 15 LN 32
Total Secretary of State, Office of the	$ 3,539,294	$ 4,135,492	$ 4,135,492	$ 0	
Treasurer of State, Office of					
Treasurer of State					
Treasurer - General Office	$ 1,015,300	$ 1,046,415	$ 1,046,415	$ 0	PG 16 LN 24
Total Treasurer of State, Office of	$ 1,015,300	$ 1,046,415	$ 1,046,415	$ 0	
Total Administration and Regulation	$ 70,526,956	$ 72,941,377	$ 73,714,090	$ 772,713	

Administration and Regulation

Other Funds

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Management, Department of					
Management, Dept. of					
DOM Operations - RUTF	$ 56,000	$ 56,000	$ 56,000	$ 0	PG 13 LN 18
Total Management, Department of	$ 56,000	$ 56,000	$ 56,000	$ 0	
Iowa Public Employees' Retirement System					
IPERS Administration					
Administration - IPERS	$ 21,129,084	$ 22,789,430	$ 23,955,503	$ 1,166,073	PG 13 LN 27
Pension Administrative System (PAS) – IPERS	0	0	60,000,000	60,000,000	PG 14 LN 4
Total Iowa Public Employees' Retirement System	$ 21,129,084	$ 22,789,430	$ 83,955,503	$ 61,166,073	
Revenue, Department of					
Revenue, Dept. of					
Motor Fuel Tax Admin - MVFT	$ 1,305,775	$ 1,305,775	$ 1,305,775	$ 0	PG 15 LN 6
Total Revenue, Department of	$ 1,305,775	$ 1,305,775	$ 1,305,775	$ 0	
Secretary of State, Office of the					
Secretary of State					
Address Confidentiality Program - ACRF	$ 195,400	$ 195,400	$ 195,400	$ 0	PG 16 LN 3
Total Secretary of State, Office of the	$ 195,400	$ 195,400	$ 195,400	$ 0	
Treasurer of State, Office of					
Treasurer of State					
State Accounting Sys. Expenses - RUTF	$ 316,788	$ 316,788	$ 316,788	$ 0	PG 17 LN 2
Total Treasurer of State, Office of	$ 316,788	$ 316,788	$ 316,788	$ 0	
Department of Inspections, Appeals, and Licensing					
Inspections, Appeals, & Licensing, Department of					
DIAL Professional Licensing – SHTF	$ 62,317	$ 62,317	$ 62,317	$ 0	PG 9 LN 23
DIAL Administrative Hearings - RUTF	1,623,897	1,623,897	1,623,897	0	PG 10 LN 14
Inspections, Appeals, & Licensing, Department of	$ 1,686,214	$ 1,686,214	$ 1,686,214	$ 0	
DIAL - Racing and Gaming Commission					
Gaming Regulation - GRF	$ 7,166,071	$ 7,448,600	$ 7,448,600	$ 0	PG 9 LN 33
Total Department of Inspections, Appeals, and Licensing	$ 8,852,285	$ 9,134,814	$ 9,134,814	$ 0	

Administration and Regulation

Other Funds

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Insurance & Financial Services, Department of					
DIFS - Banking Division					
Banking Division - CMRF	$ 14,004,469	$ 14,343,523	$ 14,343,523	$ 0	PG 10 LN 31
DIFS - Credit Union					
Credit Union Division - CMRF	$ 2,624,690	$ 2,875,989	$ 2,875,989	$ 0	PG 11 LN 2
DIFS - Insurance					
Insurance Division - CMRF	$ 7,398,148	$ 9,726,541	$ 10,326,541	$ 600,000	PG 11 LN 8
Total Insurance & Financial Services, Department of	$ 24,027,307	$ 26,946,053	$ 27,546,053	$ 600,000	
Utilities Commission					
Utilities Commission					
Utilities Division - CMRF	$ 11,951,289	$ 11,659,071	$ 11,659,071	$ 0	PG 17 LN 11
Total Utilities Commission	$ 11,951,289	$ 11,659,071	$ 11,659,071	$ 0	
Total Administration and Regulation	$ 67,833,928	$ 72,403,331	$ 134,169,404	$ 61,766,073	

Administration and Regulation

Contingent Other Funds

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Insurance & Financial Services, Department of					
DIFS - Insurance					
PSAO Report - CMRF	$ 0	$ 0	$ 225,000	$ 225,000	PG 11 LN 26
Total Insurance & Financial Services, Department of	$ 0	$ 0	$ 225,000	$ 225,000	
Total Administration and Regulation	$ 0	$ 0	$ 225,000	$ 225,000	

* The Pharmacy Services Administrative Organizations (PSAOs) Report appropriation is contingent upon the enactment of SF 383 (regulation of Pharmacy Benefits Managers Bill).

Administration and Regulation

FTE Positions

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Management, Department of					
Management, Dept. of					
Department Operations	19.38	20.00	29.00	9.00	PG 12 LN 14
DOM - Division of Information Technology					
Cybersecurity Office	0.00	24.39	24.39	0.00	PG 12 LN 22
Total Management, Department of	19.38	44.39	53.39	9.00	
Administrative Services, Department of					
Administrative Services					
Operations	43.72	45.96	55.30	9.34	PG 1 LN 9
Utilities	0.95	1.00	1.00	0.00	PG 1 LN 14
Terrace Hill Operations	3.08	4.37	4.37	0.00	PG 1 LN 24
State Library	0.00	19.65	19.00	-0.65	PG 1 LN 28
Cultural Activities	0.93	0.75	0.00	-0.75	
Historical Resources	27.11	27.75	37.99	10.24	PG 2 LN 2
Historical Sites	2.27	1.50	2.81	1.31	PG 2 LN 10
Administrative Services	78.06	100.98	120.47	19.49	
DAS - State Library of Iowa					
State Library	19.17	0.00	0.00	0.00	
Total Administrative Services, Department of	97.23	100.98	120.47	19.49	
Auditor of State					
Auditor of State					
Auditor of State - General Office	99.66	97.70	100.00	2.30	PG 3 LN 4
AOS - Transition Costs of State Entities	0.00	1.00	0.00	-1.00	
Total Auditor of State	99.66	98.70	100.00	1.30	
Ethics and Campaign Disclosure Board, Iowa					
Campaign Finance Disclosure					
Ethics & Campaign Disclosure Board	6.79	7.00	8.00	1.00	PG 3 LN 32
Total Ethics and Campaign Disclosure Board, Iowa	6.79	7.00	8.00	1.00	

Administration and Regulation

FTE Positions

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Insurance & Financial Services, Department of					
IDR - Alcoholic Beverages					
Alcoholic Beverages Operations	12.72	0.00	0.00	0.00	
DIFS - Banking Division					
Banking Division - CMRF	76.45	78.75	79.00	0.25	PG 10 LN 31
DIFS - Credit Union					
Credit Union Division - CMRF	14.91	16.00	16.00	0.00	PG 11 LN 2
DIFS - Insurance					
Insurance Division - CMRF	113.24	127.85	131.85	4.00	PG 11 LN 8
Captive Insurance Fund	0.00	2.00	2.00	0.00	PG 11 LN 31
DIFS - Insurance	113.24	129.85	133.85	4.00	
Professional Licensing and Reg.					
Professional Licensing Bureau	0.19	0.00	0.00	0.00	
Total Insurance & Financial Services, Department of	217.51	224.60	228.85	4.25	
Utilities Commission					
Utilities Commission					
Utilities Division - CMRF	74.03	80.00	80.00	0.00	PG 17 LN 11
Total Utilities Commission	74.03	80.00	80.00	0.00	
Governor/Lt. Governor's Office					
Governor's Office					
Governor's/Lt. Governor's Office	23.86	25.00	25.00	0.00	PG 4 LN 14
Terrace Hill Quarters	1.79	1.93	1.93	0.00	PG 4 LN 20
Total Governor/Lt. Governor's Office	25.65	26.93	26.93	0.00	
Drug Control Policy, Governor's Office of					
Office of Drug Control Policy					
Operations	0.06	0.00	0.00	0.00	
Total Drug Control Policy, Governor's Office of	0.06	0.00	0.00	0.00	

Administration and Regulation

FTE Positions

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Department of Inspections, Appeals, and Licensing					
Inspections, Appeals, & Licensing, Department of					
Administration Division	18.29	36.95	11.55	-25.40	PG 4 LN 32
Administrative Hearings Division	39.01	43.00	23.00	-20.00	PG 5 LN 3
Investigations Division	45.83	56.00	56.00	0.00	PG 5 LN 9
Health Facilities Division	112.20	132.00	132.00	0.00	PG 5 LN 23
Employment Appeal Board	8.84	10.00	11.00	1.00	PG 6 LN 19
Child Advocacy Board	0.38	0.00	0.00	0.00	
Food and Consumer Safety	33.41	33.75	33.75	0.00	PG 7 LN 4
Iowa Civil Rights Commission	26.62	27.00	27.00	0.00	PG 7 LN 10
Labor Services Division	48.80	50.00	50.00	0.00	PG 7 LN 19
Workers' Compensation Division	21.99	26.00	26.10	0.10	PG 7 LN 30
Professional Licensing Division	10.44	16.50	139.00	122.50	PG 8 LN 6
PERB to Employment Appeal Board	0.03	1.00	0.00	-1.00	
Inspections, Appeals, & Licensing, Department of	365.82	432.20	509.40	77.20	
DIAL - Racing and Gaming Commission					
Gaming Regulation - GRF	50.04	53.70	53.70	0.00	PG 9 LN 33
Total Department of Inspections, Appeals, and Licensing	415.86	485.90	563.10	77.20	
Iowa Public Employees' Retirement System					
IPERS Administration					
Administration - IPERS	86.83	99.00	104.13	5.13	PG 13 LN 27
Total Iowa Public Employees' Retirement System	86.83	99.00	104.13	5.13	
Public Information Board					
Public Information Board					
Iowa Public Information Board	2.71	3.20	4.20	1.00	PG 14 LN 11
Total Public Information Board	2.71	3.20	4.20	1.00	
Revenue, Department of					
Revenue, Dept. of					
Operations	153.73	166.66	166.66	0.00	PG 14 LN 22
Total Revenue, Department of	153.73	166.66	166.66	0.00	

Administration and Regulation

FTE Positions

	Actual FY 2024 (1)	Estimated FY 2025 (2)	House Approp FY 2026 (3)	Hse Appr FY26 vs Est FY 2025 (4)	Page and Line # (5)
Secretary of State, Office of the					
Secretary of State					
Administration and Elections	11.80	19.25	19.25	0.00	PG 15 LN 22
Business Services	11.15	16.75	16.75	0.00	PG 15 LN 32
Total Secretary of State, Office of the	22.95	36.00	36.00	0.00	
Treasurer of State, Office of					
Treasurer of State					
Treasurer - General Office	25.70	25.88	28.00	2.12	PG 16 LN 24
Total Treasurer of State, Office of	25.70	25.88	28.00	2.12	
Total Administration and Regulation	1,248.09	1,399.24	1,519.73	120.49	