

Administration and Regulation Appropriation Bill Senate File 2479

Last Action:
Senate Appropriations
Committee
April 1, 2026

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.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available online at www.legis.iowa.gov/publications/information/appropriationBillAnalysis

LSA Staff Contacts: Xavier Leonard (515.725.0509) Joey Lovan (515.242.5925)

FUNDING SUMMARY

General Fund FY 2027: Appropriates a total of \$73.1 million from the General Fund for FY 2027. This is a decrease in funding of \$613,000 compared to estimated net FY 2026. This includes the elimination of the Department of Inspections, Appeals, and Licensing (DIAL) Food and Consumer Safety appropriation.

Other Funds FY 2027: Appropriates a total of \$78.9 million from other funds. This is a decrease of \$59.9 million compared to estimated net FY 2026. This includes an elimination of the DIAL Professional Licensing appropriation from the State Housing Trust Fund, the removal of the one-time funding for the Iowa Public Employees' Retirement System (IPERS) Pension Administration System (PAS) appropriation from the IPERS Trust Fund, and the removal of the one-time funding for the Department of Insurance and Financial Services (DIFS) Pharmacy Services Administrative Organizations (PSAO) Report appropriation from the Commerce Revolving Fund compared to estimated net FY 2026.

Standing Appropriations FY 2027: The attached tracking includes a standing limited appropriation of \$18,000 for FY 2027 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 net FY 2026. Additionally, the attached tracking 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](#).

MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS

Department of Administrative Services (DAS) Operations: Appropriates \$3.6 million from the General Fund. This is a decrease of \$111,000 compared to estimated net FY 2026.

Page 1, Line 9

DIAL: Appropriates \$20.3 million from the General Fund. This is a net decrease of \$702,000 compared to estimated net FY 2026. The changes include:

Page 4, Line 6

- A decrease of \$125,000 for the Administration Division.
- A decrease of \$20,000 for the Employment Appeal Board.
- A decrease of \$510,000 for the Food and Consumer Safety Bureau.
- A decrease of \$47,000 for the Iowa Office of Civil Rights.

DIAL — Racing and Gaming Commission — Racing and Gaming Regulation: Appropriates \$8.0 million from the Gaming Regulatory Revolving Fund. This is an increase of \$428,000 compared to estimated net FY 2026.

Page 8, Line 14

EXECUTIVE SUMMARY

SENATE FILE 2479

ADMINISTRATION AND REGULATION APPROPRIATION BILL

Treasurer of State (TOS) Iowa's Achieving a Better Life Experience (IABLE) Savings Plan Trust:

Page 14, Line 12

Appropriates \$200,000 to the TOS for the IABLE Savings Plan Trust. This is a new appropriation for FY 2027. IABLE was previously funded in the Department of Health and Human Services (HHS) budget in the Accounting, Compliance, and Program Integrity General Fund appropriation.

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 1, Line 31

Requires any funds received by the DAS for workers' compensation to be used for the payment of workers' compensation claims and administrative costs. Permits any funds remaining to carry forward for the payment of claims and administrative costs in subsequent fiscal years.

Page 2, Line 3

Permits the DAS to charge \$2 per month to State employers for each employee health insurance contract administered by the DAS for FY 2027.

Page 2, Line 20

Permits the Auditor of State (AOS) to add staff to conduct reimbursable audits. Requires the AOS to notify the Department of Management (DOM), the Legislative Fiscal Committee, and the Legislative Services Agency (LSA) when additional full-time equivalent (FTE) positions are retained.

Page 3, Line 1

Requires the AOS 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 12

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.

Page 5, Line 1

Specifies the intent of the General Assembly that the DIAL is required to continuously solicit input from health 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 21

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 5, Line 30

EXECUTIVE SUMMARY

SENATE FILE 2479

ADMINISTRATION AND REGULATION APPROPRIATION BILL

Permits the Employment Appeal Board to temporarily exceed and draw more than the \$511,000 appropriated for FY 2027 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 2027.

Page 6, Line 3

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

Page 6, Line 13

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 appropriations for the Labor Services Division or the Workers' Compensation Division.

Page 7, Line 3

Permits the DIAL to retain license fees to cover the costs of local inspections in FY 2027, with the exception of those fees collected by the DIAL on behalf of a municipal corporation.

Page 7, Line 12

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 by the DIAL for the electronic transactions.

Page 7, Line 20

Requires the DIAL to deposit \$290,000 of collected inspection fee revenue into the General Fund prior to June 30, 2027.

Page 7, Line 29

Permits examination expenditures of the Insurance Division of the Department of Insurance and Financial Services (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 9, Line 21

Requires the first \$750,000 collected from the sale of certified abstracts of vehicle operating records in FY 2027 to be transferred to the IOWAccess Revolving Fund for developing, implementing, maintaining, and expanding electronic access to government records.

Page 10, Line 35

Requires the Iowa Department of Revenue (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 (LOST).

Page 12, Line 16

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

Page 12, Line 20

EXECUTIVE SUMMARY

SENATE FILE 2479

ADMINISTRATION AND REGULATION APPROPRIATION BILL

Prohibits State agencies from charging the Office of the Secretary of State (SOS) a fee to provide data processing services for voter registration file maintenance and storage.	Page 13, Line 9
Allows the SOS to refund certain business service fees. The decision to issue the refund is not subject to administrative review.	Page 13, Line 27
Requires the Office of the TOS to provide administrative support to the Executive Council.	Page 14, Line 17
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 15, Line 2
Requires any agency receiving an appropriation pursuant to this Bill to give first preference 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.	Page 15, Line 23
<i>Nonreversion</i>	
Permits any unencumbered or unobligated funds appropriated in FY 2027 from the General Fund to the DAS for utility costs to carry forward to FY 2028.	Page 1, Line 14
Permits any unencumbered or unobligated funds appropriated in FY 2027 from the General Fund to the DIAL Labor Services Division to carry forward to FY 2028.	Page 6, Line 20
Permits any unencumbered or unobligated funds appropriated in FY 2027 from the General Fund to the DIAL Workers' Compensation Division to carry forward to FY 2028.	Page 6, Line 29
Requires the DIAL to retain fees collected from local inspections and carry forward any unencumbered or unobligated funds to FY 2028.	Page 7, Line 33
<i>Required Reports</i>	
Requires the Investigations Division of the DIAL to provide a report to the General Assembly by December 1, 2026, regarding the Division's FY 2026 investigatory efforts related to fraud in public assistance programs.	Page 4, Line 24

EXECUTIVE SUMMARY

ADMINISTRATION AND REGULATION APPROPRIATION BILL

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 7, Line 33

SIGNIFICANT CODE CHANGES

Requires all fees collected by the DIAL concerning consumer fireworks to be deposited into the Licensing and Regulation Fund rather than the Consumer Fireworks Fee Fund.

Page 16, Line 7

Repeals the Consumer Fireworks Fee Fund.

Page 16, Line 12

Requires all fees collected by the DIAL concerning consumer fireworks to be deposited into the Licensing and Regulation Fund rather than the Consumer Fireworks Fee Fund.

Page 17, Line 3

Requires the gross admissions receipt tax and any additional charges from professional boxing events to be deposited in the Licensing and Regulation Fund rather than appropriated to the DIAL.

Page 17, Line 11

Requires annual registration fees paid by manufacturers, distributors, and for-profit owners of electrical and mechanical amusement devices to be deposited into the Licensing and Regulation Fund rather than the Amusement Devices Special Fund.

Page 17, Line 25

Requires that 100.0% of nonexamination revenues payable to the Iowa Insurance Division (IID) or the IDR in connection with the regulation of insurance companies or other entities subject to the regulatory jurisdiction of the IID be deposited in the Commerce Revolving Fund rather than 40.0% to the Commerce Revolving Fund and 60.0% to the General Fund.

Page 18, Line 9

Requires that any unobligated or unencumbered moneys in the Consumer Fireworks Fee Fund and the Amusement Devices Special Fund to be transferred into the Licensing and Regulation Fund on July 1, 2026.

Page 18, Line 22

Senate File 2479 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
16	7	29	Add	10A.519.3.c
16	12	30	Amend	10A.519.7
17	3	31	Amend	10A.520.3
17	11	32	Amend	90A.10.1
17	25	33	Amend	99B.58
18	9	34	Amend	505.7.3

1 1 DIVISION I
 1 2 FY 2026-2027 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, 2026, and ending June 30, 2027, 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:
 1 11 \$ 3,602,306

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

DETAIL: This is a decrease of \$111,412 compared to estimated net FY 2026.

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 total generated from fees in FY 2024 as reported to the Legislative Services Agency's (LSA's) [Fee Project](#) was \$70,885,898.

1 12 b. For the payment of utility costs:
 1 13 \$ 4,487,598

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 compared to estimated net FY 2026.

1 14 Notwithstanding section 8.33, moneys appropriated
 1 15 for utility costs in this lettered paragraph that remain
 1 16 unencumbered or unobligated at the close of the fiscal year
 1 17 shall not revert but shall remain available for expenditure
 1 18 for the purposes designated until the close of the succeeding
 1 19 fiscal year.

CODE: Permits any unencumbered or unobligated funds appropriated from the General Fund in FY 2027 to the DAS for utility costs to carry forward to FY 2028.

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:

			<ul style="list-style-type: none"> • FY 2025 to FY 2026: \$349,705 • 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
1 20	c. For Terrace Hill operations:		General Fund appropriation to the DAS for Terrace Hill operations for the normal upkeep and routine maintenance of Terrace Hill buildings and grounds.
1 21	..... \$	460,884	DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
1 22	d. For state library services:		General Fund appropriation to the DAS for the State Library.
1 23	(1) For salaries, support, maintenance, and miscellaneous		DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
1 24	purposes:		
1 25	..... \$	2,626,613	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 26	(2) For the enrich Iowa program established under section		General Fund appropriation to the DAS for the Enrich Iowa program.
1 27	8A.209:		DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
1 28	..... \$	2,464,823	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

1 29 e. (1) For support of the state's historical resources:
 1 30 \$ 3,804,774

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.

General Fund appropriation to the DAS for historical resources.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

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 of former governors' papers.

1 31 (2) The department shall coordinate historical and cultural
 1 32 activities with the tourism office of the economic development
 1 33 authority to promote attendance at the state historical
 1 34 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.

1 35 f. For administration and support of the state's historic
 2 1 sites:
 2 2 \$ 425,751

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

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

The Historic Sites appropriation is used for the operation and maintenance of historic sites across Iowa that are owned by the State Historical Society. 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)

2 3 2. Any moneys and premiums collected by the department
 2 4 for workers' compensation shall be segregated into a separate
 2 5 workers' compensation fund in the state treasury to be used
 2 6 for payment of state employees' workers' compensation claims
 2 7 and administrative costs. Notwithstanding section 8.33,
 2 8 unencumbered or unobligated moneys remaining in this workers'
 2 9 compensation fund at the end of the fiscal year shall not
 2 10 revert but shall remain available for expenditure for purposes
 2 11 of the fund in subsequent fiscal years.

2 12 Sec. 2. DEPARTMENT OF ADMINISTRATIVE SERVICES —
 2 13 REVOLVING FUNDS. There is appropriated to the department of
 2 14 administrative services for the fiscal year beginning July
 2 15 1, 2026, and ending June 30, 2027, from the revolving funds
 2 16 designated in chapter 8A and from internal service funds
 2 17 created by the department such amounts as the department deems
 2 18 necessary for the operation of the department consistent with
 2 19 the requirements of chapter 8A.

2 20 Sec. 3. DEPARTMENT OF ADMINISTRATIVE SERVICES — STATE
 2 21 EMPLOYEE HEALTH INSURANCE ADMINISTRATION CHARGE. For the
 2 22 fiscal year beginning July 1, 2026, and ending June 30, 2027,
 2 23 the monthly per contract administrative charge which may be
 2 24 assessed by the department of administrative services shall be
 2 25 \$2.00 per contract on all health insurance plans administered
 2 26 by the department.

2 27 Sec. 4. AUDITOR OF STATE.
 2 28 1. There is appropriated from the general fund of the state
 2 29 to the office of the auditor of state for the fiscal year
 2 30 beginning July 1, 2026, and ending June 30, 2027, the following
 2 31 amount, or so much thereof as is necessary, to be used for the
 2 32 purposes designated:
 2 33 For salaries, support, maintenance, and miscellaneous

- Toolesboro Mounds National Historic Landmark (Toolesboro, Iowa)
- Plum Grove Historic Home (Iowa City, Iowa)

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 any unencumbered or unobligated 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 2025 to FY 2026 is approximately \$4,361,461.

Appropriates funds from the DAS revolving funds and internal service funds for operations of the DAS consistent with Iowa Code chapter [8A](#) for FY 2027.

Permits the DAS to charge \$2 per month to State employers for each employee health insurance contract administered by the DAS for FY 2027. 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.

General Fund appropriation to the Auditor of State (AOS).

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

2 34 purposes:
 2 35 \$ 1,002,686

3 1 2. The auditor of state may retain additional full-time
 3 2 equivalent positions as is reasonable and necessary to
 3 3 perform governmental subdivision audits which are reimbursable
 3 4 pursuant to section 11.20 or 11.21, to perform audits which are
 3 5 requested by and reimbursable from the federal government, and
 3 6 to perform work requested by and reimbursable from departments
 3 7 or agencies pursuant to section 11.5A or 11.5B. The auditor
 3 8 of state shall notify the department of management, the
 3 9 legislative fiscal committee, and the legislative services
 3 10 agency of the additional full-time equivalent positions
 3 11 retained.

Permits the AOS to add staff to conduct reimbursable audits. Requires the AOS to notify the Department of Management (DOM), the Legislative Fiscal Committee, and the LSA when additional full-time equivalent (FTE) positions are retained.

3 12 3. The auditor of state shall allocate moneys from the
 3 13 appropriation in this section solely for audit work related to
 3 14 the annual comprehensive financial report, federally required
 3 15 audits, and investigations of embezzlement, theft, or other
 3 16 significant financial irregularities until the audit of the
 3 17 annual comprehensive financial report is complete.

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

3 18 Sec. 5. IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD. There
 3 19 is appropriated from the general fund of the state to the
 3 20 Iowa ethics and campaign disclosure board for the fiscal year
 3 21 beginning July 1, 2026, and ending June 30, 2027, the following
 3 22 amount, or so much thereof as is necessary, to be used for the
 3 23 purposes designated:

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

3 24 For salaries, support, maintenance, and miscellaneous
 3 25 purposes:
 3 26 \$ 1,045,432

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

3 27 Sec. 6. GOVERNOR AND LIEUTENANT GOVERNOR. There is
 3 28 appropriated from the general fund of the state to the offices
 3 29 of the governor and the lieutenant governor for the fiscal year
 3 30 beginning July 1, 2026, and ending June 30, 2027, the following
 3 31 amounts, or so much thereof as is necessary, to be used for the
 3 32 purposes designated:

3 33 1. GENERAL OFFICE
 3 34 For salaries, support, maintenance, and miscellaneous
 3 35 purposes:

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

PG LN	GA:91 SF2479	Explanation
4 1	\$ 2,864,932	DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
4 2 2. TERRACE HILL QUARTERS		General Fund appropriation for the Terrace Hill quarters.
4 3 For the governor's quarters at Terrace Hill, including 4 4 salaries, support, maintenance, and miscellaneous purposes:		
4 5	\$ 144,222	DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
4 6 Sec. 7. DEPARTMENT OF INSPECTIONS, APPEALS, AND 4 7 LICENSING. There is appropriated from the general fund of the 4 8 state to the department of inspections, appeals, and licensing 4 9 for the fiscal year beginning July 1, 2026, and ending June 4 10 30, 2027, the following amounts, or so much thereof as is 4 11 necessary, to be used for the purposes designated:		
4 12 1. ADMINISTRATION DIVISION		General Fund appropriation to the Administration Division of the Department of Inspections, Appeals, and Licensing (DIAL).
4 13 For salaries, support, maintenance, and miscellaneous 4 14 purposes:		
4 15	\$ 808,285	DETAIL: This is a decrease of \$125,000 for general operating expenses compared to estimated net FY 2026.
		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.
4 16 2. ADMINISTRATIVE HEARINGS DIVISION		General Fund appropriation to the Administrative Hearings Division of the DIAL.
4 17 For salaries, support, maintenance, and miscellaneous 4 18 purposes:		
4 19	\$ 654,983	DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
		The Administrative Hearings Division conducts contested case hearings involving lowans 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).
<p>4 20 3. INVESTIGATIONS</p> <p>4 21 a. For salaries, support, maintenance, and miscellaneous</p> <p>4 22 purposes:</p> <p>4 23 \$ 2,769,231</p>	<p>General Fund appropriation to the Investigations Division of the DIAL.</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p>
<p>4 24 b. By December 1, 2026, the department shall submit a</p> <p>4 25 report to the general assembly concerning the department's</p> <p>4 26 activities relative to fraud in public assistance programs for</p> <p>4 27 the fiscal year beginning July 1, 2025, and ending June 30,</p> <p>4 28 2026. The report must include but is not limited to a summary</p> <p>4 29 of the number of cases investigated, case outcomes, overpayment</p> <p>4 30 dollars identified, amount of cost avoidance, and actual</p> <p>4 31 dollars recovered.</p>	<p>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.</p> <p>Requires the DIAL to coordinate with the Investigations Division and report to the General Assembly by December 1, 2026, 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 2026.</p>
<p>4 32 4. HEALTH FACILITIES</p> <p>4 33 a. For salaries, support, maintenance, and miscellaneous</p> <p>4 34 purposes:</p> <p>4 35 \$ 6,206,128</p>	<p>General Fund appropriation to the Health Facilities Division of the DIAL.</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p>
<p>5 1 b. The department shall make all of the following</p> <p>5 2 information available to the public as part of the department's</p> <p>5 3 development efforts to revise the department's internet site:</p> <p>5 4 (1) The number of inspections of health facilities</p> <p>5 5 conducted by the department annually by type of service</p> <p>5 6 provider and type of inspection.</p> <p>5 7 (2) The total annual operations budget for the department</p> <p>5 8 that is associated with health facilities regulation, including</p> <p>5 9 general fund appropriations and federal contract dollars</p> <p>5 10 received by type of service provider inspected.</p> <p>5 11 (3) The total number of full-time equivalent positions</p>	<p>Requires the DIAL to provide the following information to the public on the Department's website:</p> <ul style="list-style-type: none"> • The number of inspections for each type of service provider and 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.

5 12 in the department that are associated with health facilities
 5 13 regulation, to include the number of full-time equivalent
 5 14 positions serving in a supervisory capacity, and serving as
 5 15 surveyors, inspectors, or monitors in the field by type of
 5 16 service provider inspected.
 5 17 (4) Identification of state and federal survey trends,
 5 18 cited regulations, the scope and severity of deficiencies
 5 19 identified, and federal and state fines assessed and collected
 5 20 concerning nursing and assisted living facilities and programs.

5 21 c. It is the intent of the general assembly that the
 5 22 department continuously solicit input from health facilities
 5 23 regulated by the department to assess and improve the
 5 24 department's level of collaboration and to identify new
 5 25 opportunities for cooperation.

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

5 26 5. EMPLOYMENT APPEAL BOARD

General Fund appropriation to the Employment Appeal Board.

5 27 a. For salaries, support, maintenance, and miscellaneous
 5 28 purposes:
 5 29 \$ 510,782

DETAIL: This is a decrease of \$20,000 for decreased mediation costs compared to estimated net FY 2026.

The Employment Appeal 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.

5 30 b. The employment appeal board shall be reimbursed by the
 5 31 department for all costs associated with hearings conducted
 5 32 under chapter 91C related to contractor registration. The
 5 33 board may expend, in addition to the amount appropriated under
 5 34 this subsection, additional amounts as are directly billable
 5 35 to the department under this subsection and to retain the
 6 1 additional full-time equivalent positions as needed to conduct
 6 2 hearings required pursuant to chapter 91C.

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 3 c. The employment appeal board may temporarily exceed and
 6 4 draw more than the amount appropriated in this subsection and
 6 5 incur a negative cash balance as long as there are receivables
 6 6 of federal funds equal to or greater than the negative balance
 6 7 and the amount appropriated in this subsection is not exceeded

Permits the Employment Appeal Board to temporarily exceed and draw more than the \$510,782 appropriated for FY 2027 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

6 8 at the close of the fiscal year.

than the negative balance and the Board's General Fund appropriation is not exceeded at the close of FY 2027.

6 9 6. IOWA OFFICE OF CIVIL RIGHTS

General Fund appropriation to the Iowa Office of Civil Rights.

6 10 a. For salaries, support, maintenance, and miscellaneous

6 11 purposes:

DETAIL: This is a decrease of \$47,000 compared to estimated net FY 2026 for the following:

6 12 \$ 1,338,921

- \$20,000 is for decreased costs associated with the Docusign contract.
- \$15,000 is for decreased Wingswept Case Management costs.
- \$12,000 is for decreased Paperless Case Management system costs.

6 13 b. The Iowa office of civil rights may enter into a contract

6 14 with a nonprofit organization to provide legal assistance to

6 15 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.

6 16 7. LABOR SERVICES

General Fund appropriation to the DIAL Labor Services Division.

6 17 a. For salaries, support, maintenance, and miscellaneous

6 18 purposes:

6 19 \$ 2,965,719

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

The appropriation is used to enforce safety standards in the 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.

6 20 b. Notwithstanding section 8.33, moneys appropriated in

6 21 this subsection that remain unencumbered or unobligated at the

6 22 close of the fiscal year shall not revert but shall remain

6 23 available for expenditure for the purposes designated until the

6 24 close of the succeeding fiscal year.

CODE: Permits any unencumbered or unobligated funds appropriated from the General Fund in FY 2027 to the Labor Services Division to carry forward to FY 2028.

6 25 8. DIVISION OF WORKERS' COMPENSATION
 6 26 a. For salaries, support, maintenance, and miscellaneous
 6 27 purposes:
 6 28 \$ 3,381,044

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

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The appropriation is used to support three core functions:

- Adjudication of disputed workers' compensation claims.
- Enforcement of compliance standards.
- Education of lowans about workers' compensation laws and procedures.

6 29 b. Notwithstanding section 8.33, moneys appropriated in
 6 30 this subsection that remain unencumbered or unobligated at the
 6 31 close of the fiscal year shall not revert but shall remain
 6 32 available for expenditure for the purposes designated until the
 6 33 close of the succeeding fiscal year.

CODE: Permits any unencumbered or unobligated funds appropriated from the General Fund in FY 2027 to the Workers' Compensation Division to carry forward to FY 2028.

6 34 9. PROFESSIONAL LICENSING
 6 35 For salaries, support, maintenance, and miscellaneous
 7 1 purposes:
 7 2 \$ 1,627,969

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

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

7 3 10. APPROPRIATION REALLOCATION
 7 4 Notwithstanding section 8.39, the department of inspections,
 7 5 appeals, and licensing, in consultation with the department of
 7 6 management, may reallocate moneys appropriated in this section
 7 7 as necessary to best fulfill the needs of the department
 7 8 of inspections, appeals, and licensing provided for in the
 7 9 appropriation. However, the department of inspections,
 7 10 appeals, and licensing shall not reallocate moneys appropriated
 7 11 for labor services or the division of workers' compensation.

CODE: 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 Division or the Workers' Compensation Division.

7 12 Sec. 8. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
 7 13 — LICENSE OR REGISTRATION FEES.
 7 14 1. For the fiscal year beginning July 1, 2026, and ending
 7 15 June 30, 2027, the department of inspections, appeals, and
 7 16 licensing shall collect any license or registration fees or
 7 17 electronic transaction fees generated during the fiscal year

Permits the DIAL to retain license fees to cover the costs of local inspections in FY 2027, 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:

7 18 as a result of licensing and registration activities under
7 19 chapters 99B, 137C, 137D, and 137F.

- 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.

7 20 2. From the fees collected by the department under this
7 21 section on behalf of a municipal corporation with which
7 22 the department has an agreement pursuant to section 137F.3,
7 23 through a statewide electronic licensing system operated by
7 24 the department, notwithstanding section 137F.6, subsection 2,
7 25 the department shall remit the amount of those fees to the
7 26 municipal corporation for whom the fees were collected less
7 27 any electronic transaction fees collected by the department to
7 28 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.

7 29 3. From the fees collected by the department under this
7 30 section, other than those fees described in subsection 2,
7 31 the department shall deposit the amount of \$290,435 into the
7 32 general fund of the state prior to June 30, 2027.

Requires the DIAL to deposit \$290,435 of collected inspection fee revenue into the General Fund prior to June 30, 2027.

7 33 4. From the fees collected by the department under this
7 34 section, other than those fees described in subsections 2 and
7 35 3, the department shall retain the remainder of the fees for
8 1 the purposes of enforcing the provisions of chapters 99B, 137C,
8 2 137D, and 137F. Notwithstanding section 8.33, moneys retained
8 3 by the department pursuant to this subsection that remain
8 4 unencumbered or unobligated at the close of the fiscal year
8 5 shall not revert but shall remain available for expenditure
8 6 for the purposes of enforcing the provisions of chapters 99B,
8 7 137C, 137D, and 137F during the succeeding fiscal year. The
8 8 department shall provide an annual report to the department
8 9 of management and the legislative services agency on fees
8 10 billed and collected and expenditures from the moneys retained
8 11 by the department in a format determined by the department
8 12 of management in consultation with the legislative services
8 13 agency.

Requires the DIAL to retain fees collected from local inspections and carry forward any unencumbered or unobligated funds to FY 2028 for the purposes of enforcing Iowa Code chapters [99B](#), [137C](#), [137D](#), and [137F](#). 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.

8 14 Sec. 9. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
 8 15 — RACING AND GAMING COMMISSION — RACING AND GAMING
 8 16 REGULATION. There is appropriated from the gaming regulatory
 8 17 revolving fund created in section 99F.20 to the racing and
 8 18 gaming commission of the department of inspections, appeals,
 8 19 and licensing for the fiscal year beginning July 1, 2026, and
 8 20 ending June 30, 2027, the following amount, or so much thereof
 8 21 as is necessary, to be used for the purposes designated:
 8 22 For salaries, support, maintenance, and miscellaneous
 8 23 purposes for regulation, administration, and enforcement of
 8 24 pari-mutuel racetracks, excursion boat gambling, gambling
 8 25 structure laws, sports wagering, and fantasy sports contests:
 8 26 \$ 8,049,999

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: This is an increase of \$428,000 compared to estimated net FY 2026 for the following purposes:

- An increase of \$308,000 for additional casino regulatory staff.
- An increase of \$15,000 for increased commission travel costs.
- An increase of \$10,000 for ongoing training of new staff.
- A one-time increase of \$40,000 for new office and equipment costs.
- A one-time increase of \$30,000 for overtime (OT) payments associated with the new casino setup.
- A one-time increase of \$15,000 for boat-based to land-based casino transition costs.
- A one-time increase of \$10,000 for training of new staff.

8 27 Sec. 10. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
 8 28 — ROAD USE TAX FUND. There is appropriated from the road
 8 29 use tax fund created in section 312.1 to the administrative
 8 30 hearings division of the department of inspections, appeals,
 8 31 and licensing for the fiscal year beginning July 1, 2026, and
 8 32 ending June 30, 2027, the following amount, or so much thereof
 8 33 as is necessary, to be used for the purposes designated:
 8 34 For salaries, support, maintenance, and miscellaneous
 8 35 purposes:
 9 1 \$ 1,623,897

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

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

These funds are used to cover costs associated with administrative hearings related to driver's license revocations.

9 2 Sec. 11. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES
 9 3 — COMMERCE REVOLVING FUND. There is appropriated from the
 9 4 commerce revolving fund created in section 546.12 to the
 9 5 department of insurance and financial services for the fiscal
 9 6 year beginning July 1, 2026, and ending June 30, 2027, the
 9 7 following amounts, or so much thereof as is necessary, to be
 9 8 used for the purposes designated:

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

9 9 1. BANKING DIVISION
 9 10 For salaries, support, maintenance, and miscellaneous

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

PG LN	GA:91 SF2479	Explanation
9 11	purposes:	
9 12	..... \$ 14,881,690	DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
9 13	2. CREDIT UNION DIVISION	Commerce Revolving Fund appropriation to the Credit Union Division of the DIFS.
9 14	For salaries, support, maintenance, and miscellaneous	
9 15	purposes:	
9 16	..... \$ 3,018,710	DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
9 17	3. INSURANCE DIVISION	Commerce Revolving Fund appropriation to the Insurance Division of the DIFS.
9 18	a. For salaries, support, maintenance, and miscellaneous	
9 19	purposes:	
9 20	..... \$ 11,010,719	DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
9 21 b. The insurance division expenditures for examination 9 22 purposes may exceed the projected receipts, refunds, and 9 23 reimbursements, estimated pursuant to section 505.7, subsection 9 24 7, including the expenditures for retention of additional 9 25 personnel, if the expenditures are fully reimbursable and the 9 26 division first does all of the following:		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.
9 27 (1) Notifies the department of management, the legislative 9 28 services agency, and the legislative fiscal committee of the 9 29 need for the expenditures.		
9 30 (2) Files with each of the entities named in subparagraph 9 31 (1) the legislative and regulatory justification for the 9 32 expenditures, along with an estimate of the expenditures.		
9 33 Sec. 12. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES —		General Fund appropriation to the DIFS for the regulation and supervision of the captive insurance industry.
9 34 GENERAL FUND. There is appropriated from the general fund of		
9 35 the state to the department of insurance and financial services		
10 1 for the fiscal year beginning July 1, 2026, and ending June 30,		DETAIL: Maintains the current level of funding compared to estimated net FY 2026.
10 2 2027, the following amount, or so much thereof as is necessary,		
10 3 to be used for the purposes designated:		
10 4 For deposit in the captive insurance regulatory and 10 5 supervision fund created in section 521J.12 for use as provided 10 6 in section 521J.12, including salaries, support, maintenance, 10 7 and miscellaneous purposes:		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.
10 8 \$ 450,000		

10 9 Sec. 13. DEPARTMENT OF MANAGEMENT. There is appropriated
 10 10 from the general fund of the state to the department of
 10 11 management for the fiscal year beginning July 1, 2026, and
 10 12 ending June 30, 2027, the following amounts, or so much thereof
 10 13 as is necessary, to be used for the purposes designated:

10 14 1. For enterprise resource planning, providing for a
 10 15 salary model administrator, conducting performance audits,
 10 16 the department's LEAN process, and criminal and juvenile
 10 17 justice planning; and for salaries, support, maintenance, and
 10 18 miscellaneous purposes:
 10 19 \$ 3,666,154

General Fund appropriation to the DOM for operations.

 DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

10 20 2. a. For the division of information technology; and for
 10 21 salaries, support, maintenance, and miscellaneous purposes:
 10 22 \$ 4,421,887

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

 DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

10 23 b. Of the moneys appropriated in this subsection, \$325,000
 10 24 is allocated to providing cybersecurity services to local
 10 25 governments.

Of the moneys appropriated in this subsection, \$325,000 is allocated to providing cybersecurity services to local governments.

10 26 Sec. 14. DEPARTMENT OF MANAGEMENT — INFORMATION TECHNOLOGY
 10 27 — REVOLVING AND INTERNAL FUNDS.

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

10 28 1. There is appropriated to the department of management
 10 29 for the fiscal year beginning July 1, 2026, and ending June
 10 30 30, 2027, from the revolving funds designated in chapter 8,
 10 31 subchapter XI, and from internal service funds created under
 10 32 section 8.92, such amounts as the department deems necessary
 10 33 for the operation of the department pursuant to and consistent
 10 34 with the requirements of chapter 8, subchapter XI.

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.

10 35 2. a. Notwithstanding section 321A.3, subsection 1, for the
 11 1 fiscal year beginning July 1, 2026, and ending June 30, 2027,

CODE: Requires the first \$750,000 collected in FY 2027 from the sale of certified abstracts of vehicle operating

11 2 the first \$750,000 collected and transferred to the treasurer
 11 3 of state with respect to the fees for transactions involving
 11 4 the furnishing of a certified abstract of a vehicle operating
 11 5 record under section 321A.3, subsection 1, shall be transferred
 11 6 to the lowAccess revolving fund created in section 8.90 for
 11 7 the purposes of developing, implementing, maintaining, and
 11 8 expanding electronic access to government records as provided
 11 9 by law.

records to be transferred to the IOWAccess Revolving Fund for developing, implementing, maintaining, and expanding electronic access to government records.

11 10 b. All fees collected with respect to transactions
 11 11 involving lowAccess shall be deposited in the lowAccess
 11 12 revolving fund created under section 8.90 and shall be used
 11 13 only for the support of lowAccess projects.

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

11 14 Sec. 15. DEPARTMENT OF MANAGEMENT — ROAD USE TAX
 11 15 FUND. There is appropriated from the road use tax fund created
 11 16 in section 312.1 to the department of management for the fiscal
 11 17 year beginning July 1, 2026, and ending June 30, 2027, the
 11 18 following amount, or so much thereof as is necessary, to be
 11 19 used for the purposes designated:
 11 20 For salaries, support, maintenance, and miscellaneous
 11 21 purposes:
 11 22 \$ 56,000

Road Use Tax Fund appropriation to the DOM for operations.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

These funds are used for support and services provided to the DOT.

11 23 Sec. 16. IPERS — GENERAL OFFICE. There is appropriated
 11 24 from the Iowa public employees' retirement fund created in
 11 25 section 97B.7 to the Iowa public employees' retirement system
 11 26 for the fiscal year beginning July 1, 2026, and ending June 30,
 11 27 2027, the following amount, or so much thereof as is necessary,
 11 28 to be used for the purposes designated:
 11 29 For salaries, support, maintenance, and other operational
 11 30 purposes to pay the costs of the Iowa public employees'
 11 31 retirement system:
 11 32 \$ 26,330,702

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

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

11 33 Sec. 17. IOWA PUBLIC INFORMATION BOARD. There is
 11 34 appropriated from the general fund of the state to the Iowa
 11 35 public information board for the fiscal year beginning July
 12 1 1, 2026, and ending June 30, 2027, the following amount, or
 12 2 so much thereof as is necessary, to be used for the purposes
 12 3 designated:
 12 4 For salaries, support, maintenance, and miscellaneous

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

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

12 5 purposes:
 12 6 \$ 467,227

12 7 Sec. 18. DEPARTMENT OF REVENUE.
 12 8 1. There is appropriated from the general fund of the state
 12 9 to the department of revenue for the fiscal year beginning July
 12 10 1, 2026, and ending June 30, 2027, the following amount, or
 12 11 so much thereof as is necessary, to be used for the purposes
 12 12 designated:

12 13 a. For salaries, support, maintenance, and miscellaneous
 12 14 purposes:
 12 15 \$ 15,378,678

12 16 b. From the moneys appropriated in this subsection, the
 12 17 department shall use \$400,000 to pay the direct costs of
 12 18 compliance related to the collection and distribution of local
 12 19 sales and services taxes imposed pursuant to chapter 423B.

12 20 2. The director of revenue shall prepare and issue a state
 12 21 appraisal manual and the revisions to the state appraisal
 12 22 manual as provided in section 421.17, subsection 17, without
 12 23 cost to a city or county.

12 24 Sec. 19. DEPARTMENT OF REVENUE — MOTOR VEHICLE FUEL TAX
 12 25 FUND. There is appropriated from the motor vehicle fuel tax
 12 26 fund created pursuant to section 452A.77 to the department of
 12 27 revenue for the fiscal year beginning July 1, 2026, and ending
 12 28 June 30, 2027, the following amount, or so much thereof as is
 12 29 necessary, to be used for the purposes designated:
 12 30 For salaries, support, maintenance, and miscellaneous
 12 31 purposes, and for administration and enforcement of the
 12 32 provisions of chapter 452A and the motor vehicle fuel tax
 12 33 program:
 12 34 \$ 1,305,775

12 35 Sec. 20. SECRETARY OF STATE. There is appropriated from
 13 1 the general fund of the state to the office of the secretary of
 13 2 state for the fiscal year beginning July 1, 2026, and ending
 13 3 June 30, 2027, the following amounts, or so much thereof as is

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

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

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](#).

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.

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 net FY 2026.

<p>13 4 necessary, to be used for the purposes designated:</p> <p>13 5 1. ADMINISTRATION AND ELECTIONS</p> <p>13 6 a. For salaries, support, maintenance, and miscellaneous</p> <p>13 7 purposes:</p> <p>13 8 \$ 2,566,697</p> <p>13 9 b. The state department or agency that provides data</p> <p>13 10 processing services to support voter registration file</p> <p>13 11 maintenance and storage shall provide those services without</p> <p>13 12 charge.</p> <p>13 13 2. BUSINESS SERVICES</p> <p>13 14 For salaries, support, maintenance, and miscellaneous</p> <p>13 15 purposes:</p> <p>13 16 \$ 1,568,795</p> <p>13 17 Sec. 21. SECRETARY OF STATE — ADDRESS CONFIDENTIALITY</p> <p>13 18 PROGRAM REVOLVING FUND. There is appropriated from the address</p> <p>13 19 confidentiality program revolving fund created in section 9.8</p> <p>13 20 to the office of the secretary of state for the fiscal year</p> <p>13 21 beginning July 1, 2026, and ending June 30, 2027, the following</p> <p>13 22 amount, or so much thereof as is necessary, to be used for the</p> <p>13 23 purposes designated:</p> <p>13 24 For salaries, support, maintenance, and miscellaneous</p> <p>13 25 purposes:</p> <p>13 26 \$ 195,400</p> <p>13 27 Sec. 22. SECRETARY OF STATE FILING FEES REFUND.</p> <p>13 28 Notwithstanding the obligation to collect fees pursuant to the</p> <p>13 29 provisions of section 489.122, subsection 1, paragraphs “c” and</p> <p>13 30 “s”, section 490.122, subsection 1, paragraph “a”, and section</p> <p>13 31 504.113, subsection 1, paragraphs “a”, “c”, “d”, “j”, “k”,</p> <p>13 32 “l”, and “m”, for the fiscal year beginning July 1, 2026, the</p> <p>13 33 secretary of state may refund these fees to the filer pursuant</p> <p>13 34 to rules established by the secretary of state. The decision</p> <p>13 35 of the secretary of state not to issue a refund under rules</p> <p>14 1 established by the secretary of state is final and not subject</p> <p>14 2 to review pursuant to chapter 17A.</p>	<p>General Fund appropriation to the Office of the Secretary of State (SOS) for administration and elections.</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p> <p>Prohibits State agencies from charging the SOS a fee to provide data processing services for voter registration file maintenance and storage.</p> <p>General Fund appropriation to the SOS for business services operations.</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p> <p>Address Confidentiality Program Revolving Fund appropriation to the SOS.</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p> <p>2015 Iowa Acts, chapter 96 (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.</p> <p>Allows the SOS to refund certain business service fees. The decision to issue the refund is not subject to administrative review.</p> <p>DETAIL: This includes various record, filing, and copying fees for business corporations, nonprofits, and limited liability corporations.</p>
--	---

<p>14 3 Sec. 23. TREASURER OF STATE.</p> <p>14 4 1. There is appropriated from the general fund of the</p> <p>14 5 state to the office of treasurer of state for the fiscal year</p> <p>14 6 beginning July 1, 2026, and ending June 30, 2027, the following</p> <p>14 7 amounts, or so much thereof as is necessary, to be used for the</p> <p>14 8 purposes designated:</p> <p>14 9 a. For salaries, support, maintenance, and miscellaneous</p> <p>14 10 purposes:</p> <p>14 11 \$ 1,046,415</p> <p>14 12 b. For deposit in the administrative fund of the Iowa ABLE</p> <p>14 13 savings plan trust created in section 12I.4, for implementation</p> <p>14 14 and administration activities of the Iowa ABLE savings plan</p> <p>14 15 trust:</p> <p>14 16 \$ 200,000</p> <p>14 17 2. The office of treasurer of state shall supply</p> <p>14 18 administrative support for the executive council.</p> <p>14 19 Sec. 24. TREASURER OF STATE — ROAD USE TAX FUND. There</p> <p>14 20 is appropriated from the road use tax fund created in section</p> <p>14 21 312.1 to the office of treasurer of state for the fiscal year</p> <p>14 22 beginning July 1, 2026, and ending June 30, 2027, the following</p> <p>14 23 amount, or so much thereof as is necessary, to be used for the</p> <p>14 24 purposes designated:</p> <p>14 25 For enterprise resource management costs related to the</p> <p>14 26 distribution of road use tax fund moneys:</p> <p>14 27 \$ 316,788</p> <p>14 28 Sec. 25. IOWA UTILITIES COMMISSION.</p> <p>14 29 1. There is appropriated from the commerce revolving fund</p> <p>14 30 created in section 546.12 to the Iowa utilities commission for</p> <p>14 31 the fiscal year beginning July 1, 2026, and ending June 30,</p> <p>14 32 2027, the following amount, or so much thereof as is necessary,</p> <p>14 33 to be used for the purposes designated:</p> <p>14 34 For salaries, support, maintenance, and miscellaneous</p>	<p>General Fund appropriation to the Office of the Treasurer of State (TOS).</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p> <p>General Fund appropriation for deposit in the administrative fund of the Iowa's Achieving a Better Life Experience (IABLE) Savings Plan Trust.</p> <p>DETAIL: This is a new appropriation of \$200,000 to the TOS for the IABLE Savings Plan Trust. In FY 2026, IABLE was funded in the Department of Health and Human Services (HHS) budget in the Accounting, Compliance, and Program Integrity General Fund appropriation.</p> <p>Requires the Office of the TOS to provide administrative support to the Executive Council.</p> <p>Road Use Tax Fund appropriation to the Office of the TOS.</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p> <p>This appropriation is used to cover a portion of the fees assessed by the DAS for the State accounting budget system costs related to the administration of the Road Use Tax Fund.</p> <p>Commerce Revolving Fund appropriation to the Iowa Utilities Commission (IUC).</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p>
---	---

14 35 purposes:
 15 1 \$ 12,080,831

15 2 2. The Iowa utilities commission may expend additional
 15 3 moneys, including moneys for additional personnel, if those
 15 4 additional expenditures are actual expenses which exceed the
 15 5 moneys budgeted for utility regulation and the expenditures are
 15 6 fully reimbursable. Before the commission expends or encumbers
 15 7 an amount in excess of the moneys budgeted for regulation, the
 15 8 commission shall first do all of the following:
 15 9 a. Notify the department of management, the legislative
 15 10 services agency, and the legislative fiscal committee of the
 15 11 need for the expenditures.
 15 12 b. File with each of the entities named in paragraph "a" the
 15 13 legislative and regulatory justification for the expenditures,
 15 14 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.

15 15 Sec. 26. CHARGES — IOWA UTILITIES COMMISSION AND
 15 16 DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES. The Iowa
 15 17 utilities commission and each division of the department of
 15 18 insurance and financial services shall include in its charges
 15 19 assessed or revenues generated an amount sufficient to cover
 15 20 the amount stated in its appropriation and any state-assessed
 15 21 indirect costs determined by the department of administrative
 15 22 services.

Requires the IUC and all divisions of the DIFS to include in billings an amount sufficient to cover the Commerce Revolving Fund appropriations and any State-assessed indirect costs.

15 23 Sec. 27. IOWA PRODUCTS. As a condition of receiving an
 15 24 appropriation, any agency appropriated moneys pursuant to
 15 25 this division of this Act shall give first preference when
 15 26 purchasing a product to an Iowa product or a product produced
 15 27 by an Iowa-based business, and shall give second preference to
 15 28 a United States product or a product produced by a business
 15 29 based in the United States.

Requires any agency receiving an appropriation pursuant to this Bill to give first preference 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.

15 30 Sec. 28. LIMITATION OF STANDING APPROPRIATION.
 15 31 Notwithstanding the standing appropriation in the following
 15 32 designated section for the fiscal year beginning July 1, 2026,
 15 33 and ending June 30, 2027, the amount appropriated from the
 15 34 general fund of the state pursuant to that section for the
 15 35 following designated purpose shall not exceed the following
 16 1 amount:
 16 2 For the enforcement of chapter 453D relating to tobacco

Limits the General Fund standing appropriation to the IDR for FY 2027 tobacco reporting requirements to \$17,525.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

Iowa Code section [453D.8](#) provides a standing limited appropriation of \$25,000 from the General Fund for the

16 3 product manufacturers under section 453D.8:
 16 4 \$ 17,525

enforcement of Iowa Code chapter [453D](#) (Tobacco Product Manufacturers – Enforcement of Financial Obligations). The appropriation in this Act represents a reduction of \$7,475 to the standing appropriation.

16 5 DIVISION II
 16 6 DEPOSIT OF CERTAIN FEES

16 7 Sec. 29. Section 10A.519, subsection 3, Code 2026, is
 16 8 amended by adding the following new paragraph:
 16 9 NEW PARAGRAPH c. The fees collected by the director
 16 10 under this subsection shall be deposited in the licensing and
 16 11 regulation fund created in section 10A.507.

CODE: Requires all fees collected by the DIAL concerning consumer fireworks to be deposited into the Licensing and Regulation Fund.

DETAIL: The fees are currently deposited into the Consumer Fireworks Fee Fund.

16 12 Sec. 30. Section 10A.519, subsection 7, Code 2026, is
 16 13 amended to read as follows:

CODE: Repeals the Consumer Fireworks Fee Fund.

16 14 ~~7.—a.—A consumer fireworks fee fund is created in the state~~
 16 15 ~~treasury under the control of the director. Notwithstanding~~
 16 16 ~~section 12C.7, interest or earnings on moneys in the consumer~~
 16 17 ~~fireworks fee fund shall be credited to the consumer fireworks~~
 16 18 ~~fee fund. Moneys in the fund are appropriated to the director~~
 16 19 ~~to be used to fulfill the responsibilities of the director for~~
 16 20 ~~the administration and enforcement of this section and section~~
 16 21 ~~10A.520 and to provide grants pursuant to paragraph “b”. The~~
 16 22 ~~fund shall include the fees collected by the director under the~~
 16 23 ~~fee schedule established pursuant to subsection 3 and the fees~~
 16 24 ~~collected by the director under section 10A.520 for wholesaler~~
 16 25 ~~registration.~~
 16 26 ~~—b.—~~ The director shall establish a local fire protection and
 16 27 emergency medical service providers grant program to provide
 16 28 grants in the following order of priority:
 16 29 ~~(1)~~ a. Local fire protection service providers and
 16 30 local emergency medical service providers to establish or
 16 31 provide fireworks safety education programming to members of
 16 32 the public, and for the purchase of necessary enforcement,
 16 33 protection, or emergency response equipment related to the sale
 16 34 and use of consumer fireworks in this state.
 16 35 ~~(2)~~ b. Local volunteer fire protection service providers
 17 1 for the purchase of necessary enforcement, protection, or
 17 2 emergency response equipment.

17 3 Sec. 31. Section 10A.520, subsection 3, Code 2026, is
 17 4 amended to read as follows:
 17 5 3. The director shall establish an annual registration fee
 17 6 of one thousand dollars for wholesalers of consumer fireworks
 17 7 within the state. Registration fees collected pursuant to
 17 8 this section shall be deposited in the ~~consumer fireworks fee~~
 17 9 ~~fund created in section 10A.519~~ licensing and regulation fund
 17 10 created in section 10A.507.

CODE: Requires all fees collected by the DIAL concerning consumer fireworks to be deposited into the Licensing and Regulation Fund rather than the Consumer Fireworks Fee Fund.

17 11 Sec. 32. Section 90A.10, subsection 1, Code 2026, is amended
 17 12 to read as follows:

17 13 1. Moneys collected pursuant to section 90A.9 from a
 17 14 professional boxing event ~~are appropriated to the department~~
 17 15 ~~of inspections, appeals, and licensing and shall be used by~~
 17 16 ~~the commissioner to award grants to organizations that promote~~
 17 17 ~~amateur boxing matches in this state~~ deposited in the licensing
 17 18 and regulation fund created in section 10A.507. All other
 17 19 moneys collected by the commissioner pursuant to this chapter
 17 20 are appropriated to the department of inspections, appeals, and
 17 21 licensing and shall be used by the commissioner to administer
 17 22 this chapter. Section 8.33 applies only to moneys in excess
 17 23 of the first twenty thousand dollars appropriated each fiscal
 17 24 year.

CODE: Requires the gross admissions receipt tax and any additional charges from professional boxing events to be deposited in the Licensing and Regulation Fund rather than appropriated to the DIAL.

17 25 Sec. 33. Section 99B.58, Code 2026, is amended to read as
 17 26 follows:

17 27 99B.58 ELECTRICAL OR MECHANICAL AMUSEMENT DEVICES — ~~SPECIAL~~
 17 28 ~~FUND DEPOSIT OF FEES~~ .

17 29 Fees collected by the department pursuant to sections
 17 30 99B.53 and 99B.56 shall be deposited in a ~~special fund created~~
 17 31 ~~in the state treasury.~~ Moneys in the fund are appropriated
 17 32 ~~to the department of inspections, appeals, and licensing~~
 17 33 ~~and the department of public safety for administration and~~
 17 34 ~~enforcement of this subchapter, including employment of~~
 17 35 ~~necessary personnel.~~ The distribution of moneys in the fund
 18 1 ~~to the department of inspections, appeals, and licensing and~~
 18 2 ~~the department of public safety shall be pursuant to a written~~
 18 3 ~~policy agreed upon by the departments.~~ Notwithstanding section
 18 4 ~~12C.7, subsection 2, interest or earnings on moneys deposited~~
 18 5 ~~in the fund shall be credited to the fund.~~ Notwithstanding
 18 6 ~~section 8.33, moneys remaining in the fund at the end of a~~

CODE: Requires annual registration fees paid by manufacturers, distributors, and for-profit owners of electrical and mechanical amusement devices to be deposited into the Licensing and Regulation Fund rather than the Amusement Devices Special Fund.

18 7 ~~fiscal year shall not revert to the general fund of the state~~
18 8 ~~the licensing and regulation fund created in section 10A.507.~~

18 9 Sec. 34. Section 505.7, subsection 3, Code 2026, is amended
18 10 to read as follows:

18 11 3.—~~Forty percent of the nonexamination~~ Nonexamination
18 12 revenues payable to the division of insurance or the department
18 13 of revenue in connection with the regulation of insurance
18 14 companies or other entities subject to the regulatory
18 15 jurisdiction of the division shall be deposited in the commerce
18 16 revolving fund created in section 546.12 and shall be subject
18 17 to annual appropriation to the division for its operations
18 18 and is also subject to expenditure under subsection 6. The
18 19 remaining nonexamination revenues payable to the division of
18 20 insurance or the department of revenue shall be deposited in
18 21 the general fund of the state.

18 22 Sec. 35. TRANSFER OF MONEYS. On the effective date of
18 23 this division of this Act, unencumbered and unobligated moneys
18 24 remaining in the consumer fireworks fee fund created in section
18 25 10A.519, Code 2026, and the special fund created in section
18 26 99B.58, Code 2026, shall be transferred to the licensing and
18 27 regulation fund created in section 10A.507.

CODE: Requires that 100.00% of nonexamination revenues payable to the Iowa Insurance Division (IID) or the IDR in connection with the regulation of insurance companies or other entities subject to the regulatory jurisdiction of the IID be deposited in the Commerce Revolving Fund rather than 40.00% to the Commerce Revolving Fund and 60.00% to the General Fund.

FISCAL IMPACT: Nonexamination revenues collected from FY 2022 through FY 2025 averaged \$20,416,165. The required deposit of nonexamination revenues into the General Fund from FY 2022 through FY 2025 has averaged \$12,249,699, while the actual deposit has averaged \$17,500,000 over the same time period.

CODE: Requires moneys in the Consumer Fireworks Fee Fund and the Amusement Devices Special Fund to be transferred to the Licensing and Regulation Fund on July 1, 2026.

DETAIL: As of April 1, 2026, the balance of the Consumer Fireworks Fee Fund is \$197,712, and the balance of the Amusement Devices Special Fund is \$1,106,005.

Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Senate Approp FY 2027 (3)	Sen Appr FY27 vs Est Net FY 2026 (4)	Page and Line # (5)
<u>Administrative Services, Department of</u>					
Administrative Services					
Operations	\$ 3,713,718	\$ 3,713,718	\$ 3,602,306	\$ -111,412	PG 1 LN 9
Utilities	4,487,598	4,487,598	4,487,598	0	PG 1 LN 12
Terrace Hill Operations	460,884	460,884	460,884	0	PG 1 LN 20
State Library	2,626,613	2,626,613	2,626,613	0	PG 1 LN 22
Enrich Iowa Libraries	2,464,823	2,464,823	2,464,823	0	PG 1 LN 26
Cultural Activities	168,403	0	0	0	
Historical Resources	3,136,371	3,804,774	3,804,774	0	PG 1 LN 29
Historical Sites	425,751	425,751	425,751	0	PG 1 LN 35
Total Administrative Services, Department of	\$ 17,484,161	\$ 17,984,161	\$ 17,872,749	\$ -111,412	
<u>Auditor of State</u>					
Auditor of State					
Auditor of State - General Office	\$ 1,002,686	\$ 1,002,686	\$ 1,002,686	\$ 0	PG 2 LN 27
AOS - Transition Costs of State Entities	48,000	0	0	0	
Total Auditor of State	\$ 1,050,686	\$ 1,002,686	\$ 1,002,686	\$ 0	
<u>Ethics and Campaign Disclosure Board, Iowa</u>					
Campaign Finance Disclosure					
Ethics & Campaign Disclosure Board	\$ 897,151	\$ 1,045,432	\$ 1,045,432	\$ 0	PG 3 LN 18
Total Ethics and Campaign Disclosure Board, Iowa	\$ 897,151	\$ 1,045,432	\$ 1,045,432	\$ 0	
<u>Insurance & Financial Services, Department of</u>					
DIFS - Insurance					
IID Captive Insurance	\$ 450,000	\$ 450,000	\$ 450,000	\$ 0	PG 9 LN 33
Total Insurance & Financial Services, Department of	\$ 450,000	\$ 450,000	\$ 450,000	\$ 0	
<u>Governor/Lt. Governor's Office</u>					
Governor's Office					
Presidential Electors	\$ 371	\$ 0	\$ 0	\$ 0	
Governor's/Lt. Governor's Office	2,864,932	2,864,932	2,864,932	0	PG 3 LN 33
Terrace Hill Quarters	144,222	144,222	144,222	0	PG 4 LN 2
Total Governor/Lt. Governor's Office	\$ 3,009,525	\$ 3,009,154	\$ 3,009,154	\$ 0	

Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Senate Approp FY 2027 (3)	Sen Appr FY27 vs Est Net FY 2026 (4)	Page and Line # (5)
<u>Department of Inspections, Appeals, and Licensing</u>					
Inspections, Appeals, & Licensing, Department of					
Administration Division	\$ 933,285	\$ 933,285	\$ 808,285	\$ -125,000	PG 4 LN 12
Administrative Hearings Division	654,983	654,983	654,983	0	PG 4 LN 16
Investigations Division	2,769,231	2,769,231	2,769,231	0	PG 4 LN 20
Health Facilities Division	6,206,128	6,206,128	6,206,128	0	PG 4 LN 32
Employment Appeal Board	40,006	530,782	510,782	-20,000	PG 5 LN 26
Food and Consumer Safety	509,565	509,565	0	-509,565	
Iowa Civil Rights Commission	1,385,921	1,385,921	1,338,921	-47,000	PG 6 LN 9
Labor Services Division	2,965,719	2,965,719	2,965,719	0	PG 6 LN 16
Workers' Compensation Division	3,381,044	3,381,044	3,381,044	0	PG 6 LN 25
Professional Licensing Division	1,627,969	1,627,969	1,627,969	0	PG 6 LN 34
PERB to Employment Appeal Board	1,296,403	0	0	0	
Total Department of Inspections, Appeals, and Licensing	\$ 21,770,254	\$ 20,964,627	\$ 20,263,062	\$ -701,565	
<u>Management, Department of</u>					
Management, Dept. of					
Department Operations	\$ 2,792,095	\$ 3,666,154	\$ 3,666,154	\$ 0	PG 10 LN 14
DOM - Division of Information Technology					
Cybersecurity Office	\$ 4,421,887	\$ 4,421,887	\$ 4,421,887	\$ 0	PG 10 LN 20
Total Management, Department of	\$ 7,213,982	\$ 8,088,041	\$ 8,088,041	\$ 0	
<u>Public Information Board</u>					
Public Information Board					
Iowa Public Information Board	\$ 363,227	\$ 467,227	\$ 467,227	\$ 0	PG 11 LN 33
Total Public Information Board	\$ 363,227	\$ 467,227	\$ 467,227	\$ 0	
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Operations	\$ 15,378,678	\$ 15,378,678	\$ 15,378,678	\$ 0	PG 12 LN 7
Tobacco Reporting Requirements	17,525	17,525	17,525	0	PG 15 LN 30
Printing Cigarette Stamps - Standing	98,550	124,652	124,652	0	STANDING
Total Revenue, Department of	\$ 15,494,753	\$ 15,520,855	\$ 15,520,855	\$ 0	

Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Senate Approp FY 2027 (3)	Sen Appr FY27 vs Est Net FY 2026 (4)	Page and Line # (5)
<u>Secretary of State, Office of the</u>					
Secretary of State					
Administration and Elections	\$ 2,566,697	\$ 2,566,697	\$ 2,566,697	\$ 0	PG 13 LN 5
Business Services	1,568,795	1,568,795	1,568,795	0	PG 13 LN 13
Total Secretary of State, Office of the	\$ 4,135,492	\$ 4,135,492	\$ 4,135,492	\$ 0	
<u>Treasurer of State, Office of</u>					
Treasurer of State					
Treasurer - General Office	\$ 1,046,415	\$ 1,046,415	\$ 1,046,415	\$ 0	PG 14 LN 3
IABLE	0	0	200,000	200,000	PG 14 LN 12
Total Treasurer of State, Office of	\$ 1,046,415	\$ 1,046,415	\$ 1,246,415	\$ 200,000	
Total Administration and Regulation	\$ 72,915,646	\$ 73,714,090	\$ 73,101,113	\$ -612,977	

Administration and Regulation Other Funds

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Senate Approp FY 2027 (3)	Sen Appr FY27 vs Est Net FY 2026 (4)	Page and Line # (5)
<u>Management, Department of</u>					
Management, Dept. of					
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	PG 11 LN 14
Total Management, Department of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	
<u>Iowa Public Employees' Retirement System</u>					
IPERS Administration					
Administration - IPERS	\$ 22,789,430	\$ 26,330,702	\$ 26,330,702	\$ 0	PG 11 LN 23
Pension Administrative System (PAS) - IPERS	0	60,000,000	0	-60,000,000	
Total Iowa Public Employees' Retirement System	\$ 22,789,430	\$ 86,330,702	\$ 26,330,702	\$ -60,000,000	
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	PG 12 LN 24
Total Revenue, Department of	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	
<u>Secretary of State, Office of the</u>					
Secretary of State					
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0	PG 13 LN 17
Total Secretary of State, Office of the	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0	
<u>Treasurer of State, Office of</u>					
Treasurer of State					
State Accounting Sys. Expenses - RUTF	\$ 316,788	\$ 316,788	\$ 316,788	\$ 0	PG 14 LN 19
Total Treasurer of State, Office of	\$ 316,788	\$ 316,788	\$ 316,788	\$ 0	
<u>Department of Inspections, Appeals, and Licensing</u>					
Inspections, Appeals, & Licensing, Department of					
DIAL Professional Licensing - SHTF	\$ 62,317	\$ 62,317	\$ 0	\$ -62,317	
DIAL Administrative Hearings - RUTF	1,623,897	1,623,897	1,623,897	0	PG 8 LN 27
Inspections, Appeals, & Licensing, Department of	\$ 1,686,214	\$ 1,686,214	\$ 1,623,897	\$ -62,317	
DIAL - Racing and Gaming Commission					
Gaming Regulation - GRF	\$ 7,448,600	\$ 7,621,999	\$ 8,049,999	\$ 428,000	PG 8 LN 14
Total Department of Inspections, Appeals, and Licensing	\$ 9,134,814	\$ 9,308,213	\$ 9,673,896	\$ 365,683	

Administration and Regulation Other Funds

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Senate Approp FY 2027 (3)	Sen Appr FY27 vs Est Net FY 2026 (4)	Page and Line # (5)
<u>Insurance & Financial Services, Department of</u>					
DIFS - Banking Division					
Banking Division - CMRF	\$ 14,343,523	\$ 14,881,690	\$ 14,881,690	\$ 0	PG 9 LN 9
DIFS - Credit Union					
Credit Union Division - CMRF	\$ 2,875,989	\$ 3,018,710	\$ 3,018,710	\$ 0	PG 9 LN 13
DIFS - Insurance					
PSAO Report - CMRF	\$ 0	\$ 225,000	\$ 0	\$ -225,000	
Insurance Division - CMRF	9,726,541	11,010,719	11,010,719	0	PG 9 LN 17
DIFS - Insurance	<u>\$ 9,726,541</u>	<u>\$ 11,235,719</u>	<u>\$ 11,010,719</u>	<u>\$ -225,000</u>	
Total Insurance & Financial Services, Department of	<u>\$ 26,946,053</u>	<u>\$ 29,136,119</u>	<u>\$ 28,911,119</u>	<u>\$ -225,000</u>	
<u>Utilities Commission</u>					
Utilities Commission					
Utilities Division - CMRF	\$ 11,659,071	\$ 12,080,831	\$ 12,080,831	\$ 0	PG 14 LN 28
Total Utilities Commission	<u>\$ 11,659,071</u>	<u>\$ 12,080,831</u>	<u>\$ 12,080,831</u>	<u>\$ 0</u>	
Total Administration and Regulation	<u><u>\$ 72,403,331</u></u>	<u><u>\$ 138,729,828</u></u>	<u><u>\$ 78,870,511</u></u>	<u><u>\$ -59,859,317</u></u>	