

Transportation Appropriations Bill Senate File 2478

Last Action:
House Subcommittee
April 29, 2026

An Act relating to transportation and other infrastructure-related appropriations to the Department of Transportation, including allocation and use of moneys from the Road Use Tax Fund and the Primary Road Fund.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

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

LSA Staff Contact: Garry Martin (515.281.4611)

FUNDING SUMMARY

Other Funds FY 2027: Appropriates a total of \$495.3 million and 2,657.0 full-time equivalent (FTE) positions in FY 2027 to the Department of Transportation (DOT). This includes \$76.6 million and 294.0 FTE positions from the Road Use Tax Fund (RUTF) and \$418.7 million and 2,363.0 FTE positions from the Primary Road Fund (PRF). These appropriations include a standing appropriation of \$225,000 from the RUTF for personal delivery of services. These appropriations represent a net decrease of \$18.2 million compared to estimated net FY 2026.

MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS

Appropriates a total of \$366.3 million for Transportation Operations, including salaries, support, maintenance, and miscellaneous purposes. This includes \$17.7 million from the RUTF and \$348.6 million from the PRF. This is a decrease of \$6.9 million compared to estimated net FY 2026. Page 1, Line 10

Appropriates a total of \$13.0 million for utility services payments to the Department of Administrative Services (DAS) and the Department of Management (DOM). This includes \$1.8 million from the RUTF and \$11.2 million from the PRF. This is an increase of \$9.4 million compared to estimated net FY 2026. Page 1, Line 15

Appropriates a total of \$5.0 million for payments to the DAS for workers' compensation. This includes \$200,000 from the RUTF and \$4.8 million from the PRF. This is an increase of \$1.2 million compared to estimated net FY 2026. Page 1, Line 20

Appropriates a total of \$195,000 from the PRF for transportation maps. This is an increase of \$195,000 compared to estimated net FY 2026. Funding for transportation maps is appropriated every other year. Funding was last appropriated in FY 2025. Page 3, Line 14

Appropriates a total of \$23.6 million from the PRF for inventory and equipment replacement. This is a decrease of \$17.2 million from the PRF compared to estimated net FY 2026 due to savings in fleet replacement costs and a shift in funding from inventory and equipment replacement to transportation operations. Page 3, Line 16

Appropriates a total of \$7.3 million from the PRF to Facility Major Maintenance and Enhancements. This is an increase of \$1.0 million compared to estimated net FY 2026 to fund projects to lower ongoing utility costs. Page 3, Line 21

EXECUTIVE SUMMARY

TRANSPORTATION APPROPRIATIONS BILL

Appropriates a total of \$13.0 million from the PRF to replace the Alton DOT garage facility. This is a new appropriation for FY 2027.

Page 3, Line 25

CHANGES TO PRIOR APPROPRIATIONS

Permits any unencumbered or unobligated funds remaining from the FY 2024 appropriation for the Davenport Highway Operations Complex to remain available through FY 2028.

Page 4, Line 4

STUDIES AND INTENT

Nonreversion

Permits any unencumbered or unobligated funds remaining at the close of FY 2027 for the Motor Vehicle Division (MVD) field facility maintenance projects and the Archon Registration and Titling System (ARTS) modernization to remain available for expenditure through FY 2030. Appropriations for projects that are completed before the end of a fiscal year shall revert at the end of the same fiscal year.

Page 2, Line 12

Permits any unencumbered or unobligated funds remaining at the close of FY 2027 for the facility major maintenance projects, the facility routine maintenance projects, and renovation of the Alton DOT garage facility to be available for expenditure through FY 2030. Appropriations for projects that are completed before the end of the fiscal year shall revert at the end of the same fiscal year.

Page 3, Line 27

1 1 Section 1. ROAD USE TAX FUND — FY 2026-2027. There is
 1 2 appropriated from the road use tax fund created in section
 1 3 312.1 to the department of transportation for the fiscal year
 1 4 beginning July 1, 2026, and ending June 30, 2027, the following
 1 5 amounts, or so much thereof as is necessary, to be used for the
 1 6 purposes designated:
 1 7 1. For salaries, support, maintenance, and miscellaneous
 1 8 purposes, and for not more than the following full-time
 1 9 equivalent positions:

1 10 a. Transportation operations:
 1 11 \$ 17,723,539

Road Use Tax Fund (RUTF) appropriation for Transportation Operations including salaries, support, maintenance, and miscellaneous purposes.

DETAIL: Transportation Operations also receives an appropriation from the Primary Road Fund (PRF) of \$348,619,071 in this Bill for a total of \$366,342,610. This is a total decrease in combined funding of \$6,874,978 compared to estimated net FY 2026.

NOTE: This is a net decrease of \$343,749 from the RUTF and a net decrease of \$6,531,229 from the PRF due to the following changes:

- An increase of \$1,458,471 from the PRF and \$76,762 from the RUTF to shift funding from the Inventory and Equipment line item to Transportation Operations due to a new equipment capitalization threshold. This change will result in additional equipment being purchased directly from the Transportation Operations appropriations and less equipment being purchased from the Materials and Equipment Revolving Fund, which is funded by the Inventory and Equipment Replacement appropriation.
- An increase of \$984,200 from the PRF and \$51,800 from the RUTF to align equipment depreciation costs from the Inventory and Equipment Replacement line item.
- A decrease of \$8,973,900 from the PRF and \$472,311 from the RUTF to shift funding from the Transportation Operations line item to the Department of Administrative Services (DAS) and Department of Management (DOM)

1 12	b. Motor vehicles:		
1 13	.....	\$	34,234,969
1 14	.....	FTEs	294.00

Division of Information Technology (DoIT) Utility Services line item to better align costs for information technology (IT) staff.

Road Use Tax Fund appropriation to the Department of Transportation (DOT) for the Motor Vehicle Division (MVD).

DETAIL: Maintains the current level of funding and full-time equivalent (FTE) positions compared to estimated net FY 2026.

NOTE: The MVD is responsible for administering and enforcing federal and State motor vehicle laws and regulations, including testing, licensing, and sanctioning of all drivers. The MVD maintains and oversees driver- and vehicle-related functions, including all driver history files, central issuance of driver's licenses, crash reports, vehicle titles, vehicle registrations, driver offenses, permits, county-based registrations, issuance of special plates, and driver safety and education.

1 15	2. For payments to the department of administrative		
1 16	services and the department of management for utility services:		
1 17	.....	\$	1,823,348

Road Use Tax Fund appropriation to the DOT for payment to the DAS and DOM for personnel and utility services.

DETAIL: This is an increase of \$1,322,470 compared to estimated net FY 2026 to better align costs for IT staff that are currently funded through the Transportation Operations appropriation. The DOT also receives an appropriation from the PRF of \$11,200,563 for DAS and DOM DoIT utility services in this Bill for a total appropriation of \$13,023,911. This combined funding is an increase of \$9,446,211 compared to estimated net FY 2026.

NOTE: State agencies are required to purchase certain utility services through the DAS. Utility services include human resources, general services such as the DOT office space in the Lucas State Office Building, and use of the State's accounting system. State agencies also receive IT services, such as infrastructure, software development, and security services, from the DOM DoIT. Fees charged to State agencies for services provided by the DAS and DOM DoIT are reviewed and adjusted annually.

1 18 3. For unemployment compensation:
 1 19 \$ 7,000

Road Use Tax Fund appropriation to the DOT for the payment of unemployment compensation costs.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The DOT also receives an appropriation of \$138,000 for unemployment compensation from the PRF in this Bill for a total appropriation of \$145,000. This combined funding represents no change compared to estimated net FY 2026.

1 20 4. For payments to the department of administrative
 1 21 services for paying workers' compensation claims under chapter
 1 22 85 on behalf of employees of the department of transportation:
 1 23 \$ 199,907

Road Use Tax Fund appropriation to the DOT for the payment of workers' compensation costs.

DETAIL: This is an increase of \$46,228 compared to estimated net FY 2026 due to an increase in workers' compensation costs. The DOT also receives an appropriation of \$4,835,877 for workers' compensation costs from the PRF in this Bill for a total appropriation of \$5,035,784. This combined funding is an increase of \$1,155,700 compared to estimated net FY 2026.

1 24 5. For payment to the general fund of the state for indirect
 1 25 cost recoveries:
 1 26 \$ 90,000

Road Use Tax Fund appropriation to the DOT for payment of indirect cost recoveries to the General Fund.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The DOT also receives an appropriation of \$660,000 for indirect cost recoveries from the PRF in this Bill for a total appropriation of \$750,000. This combined funding represents no change compared to estimated net FY 2026.

NOTE: Iowa Code section [8A.505](#) requires all agencies funded by resources other than the State General Fund to make payments to the General Fund for recovery of indirect costs associated with centralized services provided by other State agencies that receive funding from the General Fund, such as services from the Treasurer of State (TOS) for cash receipt collection and warrant redemption.

1 27 6. For reimbursement to the auditor of state for audit
 1 28 expenses as provided in section 11.5B:
 1 29 \$ 107,884

Road Use Tax Fund appropriation to the DOT for State Auditor reimbursement.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The DOT also receives an appropriation of \$662,716 for State Auditor expenses from the PRF in this Bill for a total appropriation of \$770,600. This combined funding represents no change compared to estimated net FY 2026.

1 30 7. For automation, telecommunications, and related costs
 1 31 associated with the county issuance of driver's licenses and
 1 32 vehicle registrations and titles:
 1 33 \$ 1,406,000

Road Use Tax Fund appropriation to the DOT to support the issuance of driver's licenses, vehicle registrations, and titles at county treasurer offices throughout the State.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The appropriation is used for electronic processing of debit and credit cards for payment of driver's license fees, nonoperator identification card fees, and civil penalties at county treasurer sites.

NOTE: In addition to this appropriation, and in accordance with Iowa Code section [312.2](#), the DOT receives an annual RUTF standing appropriation of \$650,000 for the purchase of automation and telecommunications equipment and to fund support for issuing vehicle registrations, titles, and driver's licenses at county treasurer offices.

1 34 8. For costs associated with participation in the
 1 35 Mississippi river parkway commission:
 2 1 \$ 40,000

Road Use Tax Fund appropriation to the DOT for the Mississippi River Parkway Commission (MRPC).

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. This appropriation will fund annual organization dues and operational costs of the MRPC.

NOTE: The MRPC is a multistate organization that is comprised of the states bordering the Mississippi River. Each state has its own individual commission. The governors of the member states appoint one member each to serve a four-year term on the MRPC. In addition to those members appointed by state

				governors, there are seven advisory ex officio members of the MRPC. The MRPC meets quarterly.
2	2	9.	For costs associated with the traffic and criminal	
2	3		software program and the mobile architecture and communications	Road Use Tax Fund appropriation to the DOT for the
2	4		handling program:	maintenance of the Traffic and Criminal Software (TraCS) and
2	5		..... \$	Mobile Architecture and Communications Handling (MACH)
			300,000	systems.
				DETAIL: Maintains the current level of funding compared to
				estimated net FY 2026. This appropriation will support program
				administration and future project enhancements.
				NOTE: The TraCS system collects vehicle collision data from
				law enforcement agencies and provides an electronic platform
				for citations. The MACH system enables the sharing of
				information among public safety agencies. The systems provide
				enhanced dispatch features and other communications features.
2	6	10.	For motor vehicle division field facility maintenance	
2	7		projects at various locations:	Road Use Tax Fund appropriation to the DOT for MVD field
2	8		..... \$	facility maintenance projects at various locations throughout
			400,000	the State
				DETAIL: Maintains the current level of funding compared to
				estimated FY 2026. Funds are used to maintain driver's
				license stations.
2	9	11.	For costs associated with motor vehicle division	
2	10		systems modernization:	Road Use Tax Fund appropriation to the DOT for the Archon
2	11		..... \$	Registration and Titling System (ARTS) modernization.
			20,000,000	DETAIL: Maintains the current level of funding compared to
				estimated net FY 2026. The funds are used to facilitate the
				modernization of the current driver and vehicle record
				system, ARTS. The ARTS is a system used by the DOT for
				recordkeeping and issuing dealer plates and license
				renewals. This is the second year of a three-year capitals
				project with estimated out-year costs of \$20,000,000 in FY
				2028.

2 12 For purposes of section 8.33, unless specifically provided
 2 13 otherwise, moneys appropriated in subsections 10 and 11 that
 2 14 remain unencumbered or unobligated shall not revert but shall
 2 15 remain available for expenditure for the purposes designated
 2 16 until the close of the fiscal year that ends three years
 2 17 after the end of the fiscal year for which the appropriation
 2 18 was made. However, if the project or projects for which the
 2 19 appropriation was made are completed in an earlier fiscal year,
 2 20 unencumbered or unobligated moneys shall revert at the close of
 2 21 that same fiscal year.

CODE: Permits any unencumbered or unobligated funds remaining at the close of FY 2027 for the MVD field facility maintenance projects and the ARTS modernization to remain available for expenditure through FY 2030. Appropriations for projects that are completed before the end of a fiscal year shall revert at the end of the same fiscal year.

2 22 Sec. 2. PRIMARY ROAD FUND — FY 2026-2027. There is
 2 23 appropriated from the primary road fund created in section
 2 24 313.3 to the department of transportation for the fiscal year
 2 25 beginning July 1, 2026, and ending June 30, 2027, the following
 2 26 amounts, or so much thereof as is necessary, to be used for the
 2 27 purposes designated:

2 28 1. For transportation operations salaries, support,
 2 29 maintenance, and miscellaneous purposes, and for not more than
 2 30 the following full-time equivalent positions:
 2 31 \$ 348,619,071
 2 32 FTEs 2,363.00

Primary Road Fund appropriation for Transportation Operations, including salaries, support, maintenance, and miscellaneous purposes.

DETAIL: Transportation Operations also receives an appropriation from the RUTF of \$17,723,539 in this Bill for a total of \$366,342,610. This is a total decrease in combined funding of \$6,874,978 compared to estimated net FY 2026. Maintains the current level of FTE positions compared to estimated FY 2026.

NOTE: This is a net decrease of \$6,531,229 from the PRF and \$343,749 from the RUTF due to the following changes:

- An increase of \$1,458,471 from the PRF and \$76,762 from the RUTF to shift funding from the Inventory and Equipment line item to Transportation Operations due to a new equipment capitalization threshold. This change will result in additional equipment being purchased directly from the Transportation Operations appropriations and less equipment being purchased from the Materials and Equipment Revolving Fund, which is funded by the Inventory and Equipment Replacement appropriation.

2 33 2. For payments to the department of administrative
 2 34 services and the department of management for utility services:
 2 35 \$ 11,200,563

- An increase of \$984,200 from the PRF and \$51,800 from the RUTF to align equipment depreciation costs from the Inventory and Equipment Replacement line item.
- A decrease of \$8,973,900 from the PRF and \$472,311 from the RUTF to shift funding from the Transportation Operations line item to the DAS and DOM DoIT Utility Services line item to better align costs for IT staff.

Primary Road Fund appropriation to the DOT for payment to the DAS and DOM for personnel and utility services.

DETAIL: This is an increase of \$8,123,741 compared to estimated net FY 2026 to better align costs for IT staff that are currently funded through the Transportation Operation appropriation. The DOT also receives an appropriation from the RUTF of \$1,823,348 for DAS and DOM DoIT Utility Services in this Bill for a total appropriation of \$13,023,911. This combined funding is an increase of \$9,446,211 compared to estimated net FY 2026.

NOTE: State agencies are required to purchase certain utility services through the DAS. Utility services include human resources, general services such as the DOT office space in the Lucas State Office Building, and use of the State's accounting system. State agencies also receive IT services, such as infrastructure, software development, and security services, from the DOM. Fees charged to State agencies for services provided by the DAS and DOM DoIT are reviewed and adjusted annually.

3 1 3. For unemployment compensation:
 3 2 \$ 138,000

Primary Road Fund appropriation to the DOT for the payment of unemployment compensation costs.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The DOT also receives an appropriation of \$7,000 for unemployment compensation from the RUTF in this Bill for a total appropriation of \$145,000. This combined funding represents no change compared to estimated net FY 2026.

3 3 4. For payments to the department of administrative
 3 4 services for paying workers' compensation claims under
 3 5 chapter 85 on behalf of the employees of the department of
 3 6 transportation:
 3 7 \$ 4,835,877

Primary Road Fund appropriation to the DOT for the payment of workers' compensation costs.

DETAIL: This is an increase of \$1,109,472 compared to estimated net FY 2026 due to an increase in workers' compensation costs. The DOT also receives an appropriation of \$199,907 for workers' compensation costs from the RUTF in this Bill for a total appropriation of \$5,035,784. This combined funding is an increase of \$1,155,700 compared to estimated net FY 2026.

3 8 5. For payment to the general fund of the state for indirect
 3 9 cost recoveries:
 3 10 \$ 660,000

Primary Road Fund appropriation to the DOT for payment of indirect cost recoveries to the General Fund.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The DOT also receives an appropriation of \$90,000 from the RUTF for indirect cost recoveries in this Bill for a total appropriation of \$750,000. This combined funding represents no change compared to estimated net FY 2026.

NOTE: Iowa Code section [8A.505](#) requires the DOT to make payments to the General Fund for recovery of indirect costs associated with centralized services provided by other State agencies that receive funding from the General Fund, such as services from the TOS for cash receipt collection and warrant redemption.

3 11 6. For reimbursement to the auditor of state for audit
 3 12 expenses as provided in section 11.5B:
 3 13 \$ 662,716

Primary Road Fund appropriation to the DOT for State Auditor reimbursement.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The DOT also receives an appropriation of \$107,884 from the RUTF for State Auditor expenses in this Bill for a total appropriation of \$770,600. This combined funding represents no change compared to estimated net FY 2026.

3 14 7. For costs associated with producing transportation maps:
 3 15 \$ 195,000

Primary Road Fund appropriation to the DOT for transportation maps.

DETAIL: This is an increase of \$195,000 for transportation maps compared to estimated net FY 2026.

NOTE: Funding for transportation maps is appropriated every other year. Funding was last appropriated in FY 2025.

3 16 8. For inventory and equipment replacement:
 3 17 \$ 23,623,165

Primary Road Fund appropriation to the DOT for inventory and equipment replacement.

DETAIL: This is a decrease of \$17,195,075 compared to estimated net FY 2026 due to the following changes:

- A decrease of \$14,623,842 due to savings in fleet replacement costs related to operational efficiencies and a reduction in one-time funding from FY 2026 for supply chain issues.
- A decrease of \$1,535,233 to shift funding to Transportation Operations due to a new equipment capitalization threshold. This change will result in additional equipment being purchased from the Materials and Equipment Revolving Fund, which is funded by the Inventory and Equipment Replacement appropriation.
- A decrease of \$1,036,000 due to equipment depreciation costs aligned to the Transportation Operations line item.

3 18 9. For costs associated with the statewide interoperability
 3 19 network:
 3 20 \$ 442,162

Primary Road Fund appropriation for the Statewide Interoperable Communications System.

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

NOTE: Interoperability of communications addresses the need for prompt communications between law enforcement and first responders during natural disasters or for responses to criminal activity.

3 21 10. For facility major maintenance and enhancement:
 3 22 \$ 7,300,000

Primary Road Fund appropriation to the DOT for improvements to DOT facilities.

DETAIL: This is an increase of \$1,000,000 compared to estimated net FY 2026 to fund projects to lower ongoing utility costs.

NOTE: This appropriation is used to add features, such as brine buildings and mechanics' bays, to DOT facilities.

3 23 11. For facility routine maintenance and preservation:
 3 24 \$ 8,050,000

Primary Road Fund appropriation to the DOT for routine facility maintenance.

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

NOTE: This appropriation is used for routine maintenance of DOT facilities. This includes utility improvements; roofing projects; heating, ventilation, and air conditioning (HVAC) improvements; deferred maintenance; and other forms of routine maintenance.

3 25 12. For replacement of the Alton maintenance garage:
 3 26 \$ 13,000,000

Primary Road Fund appropriation to the DOT for the replacement of the Alton DOT garage facility.

NOTE: This is a new appropriation for FY 2027 and is intended to fund the replacement of the Alton DOT garage facility. The Alton garage facility is currently deteriorating due to age and is not properly sized to accommodate current DOT equipment.

3 27 For purposes of section 8.33, unless specifically provided
 3 28 otherwise, moneys appropriated in subsections 10 through 12
 3 29 that remain unencumbered or unobligated shall not revert
 3 30 but shall remain available for expenditure for the purposes
 3 31 designated until the close of the fiscal year that ends
 3 32 three years after the end of the fiscal year for which the
 3 33 appropriation was made. However, if the project or projects
 3 34 for which such appropriation was made are completed in an
 3 35 earlier fiscal year, unencumbered or unobligated moneys shall
 4 1 revert at the close of that same fiscal year.

CODE: Permits any unencumbered or unobligated funds remaining at the close of FY 2027 for the facility major maintenance projects, the facility routine maintenance projects, and renovation of the Alton garage facility to be available for expenditure through FY 2030. Appropriations for projects that are completed before the end of the fiscal year shall revert at the end of the same fiscal year.

4 2 Sec. 3. 2023 Iowa Acts, chapter 117, section 2, unnumbered
4 3 paragraph 2, is amended to read as follows:
4 4 For purposes of section 8.33, unless specifically provided
4 5 otherwise, moneys appropriated in subsections 10 through
4 6 ~~13~~ 12 that remain unencumbered or unobligated shall not
4 7 revert but shall remain available for expenditure for the
4 8 purposes designated until the close of the fiscal year that
4 9 ends three years after the end of the fiscal year for which
4 10 the appropriation was made. For purposes of section 8.33,
4 11 unless specifically provided otherwise, moneys appropriated in
4 12 subsection 13 that remain unencumbered or unobligated shall
4 13 not revert but shall remain available for expenditure for the
4 14 purposes designated until the close of the fiscal year that
4 15 ends four years after the end of the fiscal year for which the
4 16 appropriation was made. However, if the project or projects
4 17 for which such appropriation was made are completed in an
4 18 earlier fiscal year, unencumbered or unobligated moneys shall
4 19 revert at the close of that same fiscal year.

CODE: Permits any unencumbered or unobligated funds remaining from the FY 2024 appropriation for the Davenport Highway Operations Complex to remain available through FY 2028.

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	Actual FY 2025	Estimated Net FY 2026	House Sub FY 2027	House Sub FY 27 vs. Est. FY 2026
Motor Vehicle Division				
Road Use Tax Fund	\$ 32,710,876	\$ 34,234,969	\$ 34,234,969	\$ 0
Transportation Operations				
Road Use Tax Fund	\$ 17,700,921	\$ 18,067,288	\$ 17,723,539	\$ -343,749
Primary Road Fund	348,250,373	355,150,300	348,619,071	-6,531,229
Total Transportation Operations	\$ 365,951,294	\$ 373,217,588	\$ 366,342,610	\$ -6,874,978
DAS/DOM Utility Services				
Road Use Tax Fund	\$ 455,647	\$ 500,878	\$ 1,823,348	\$ 1,322,470
Primary Road Fund	2,798,974	3,076,822	11,200,563	8,123,741
Total Administrative Services	\$ 3,254,621	\$ 3,577,700	\$ 13,023,911	9,446,211
Auditor Reimbursement				
Road Use Tax Fund	\$ 107,884	\$ 107,884	\$ 107,884	\$ 0
Primary Road Fund	662,716	662,716	662,716	0
Total Auditor Reimbursement	\$ 770,600	\$ 770,600	\$ 770,600	0
Indirect Cost Recoveries				
Road Use Tax Fund	\$ 90,000	\$ 90,000	\$ 90,000	\$ 0
Primary Road Fund	660,000	660,000	660,000	0
Total Indirect Cost Recoveries	\$ 750,000	\$ 750,000	\$ 750,000	0
Statewide Comm. System				
Primary Road Fund	\$ 442,162	\$ 442,162	\$ 442,162	0
Unemployment Compensation				
Road Use Tax Fund	\$ 7,000	\$ 7,000	\$ 7,000	\$ 0
Primary Road Fund	138,000	138,000	138,000	0
Total Unemployment Comp.	\$ 145,000	\$ 145,000	\$ 145,000	0
Workers' Compensation				
Road Use Tax Fund	\$ 141,577	\$ 153,679	\$ 199,907	\$ 46,228
Primary Road Fund	3,432,963	3,726,405	4,835,877	1,109,472
Total Workers' Comp.	\$ 3,574,540	\$ 3,880,084	\$ 5,035,784	1,155,700
Electronic Records Management Sys.				
Road Use Tax Fund	\$ 1,974,000	\$ 0	\$ 0	\$ 0
Primary Road Fund	126,000	0	0	0
Total Electronic Records Management Sys.	\$ 2,100,000	\$ 0	\$ 0	0
County Treasurers Support				
Road Use Tax Fund	\$ 1,406,000	\$ 1,406,000	\$ 1,406,000	\$ 0
Driver's Licenses				
Road Use Tax Fund	\$ 1,600,000	\$ 0	\$ 0	\$ 0
Mississippi River Parkway Commission				
Road Use Tax Fund	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
TraCS/MACH				
Road Use Tax Fund	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Garage Fuel and Waste Management				
Primary Road Fund	\$ 1,000,000	\$ 0	\$ 0	\$ 0
Transportation Maps				
Primary Road Fund	\$ 195,000	\$ 0	\$ 195,000	\$ 195,000
Inventory and Equipment Replacement				
Primary Road Fund	\$ 29,626,000	\$ 40,818,240	\$ 23,623,165	\$ -17,195,075

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	Actual FY 2025	Estimated Net FY 2026	House Sub FY 2027	House Sub FY 27 vs. Est. FY 2026
Personal Delivery of Services — Standing				
Road Use Tax Fund	\$ 162,362	\$ 225,000	\$ 225,000	\$ 0
Scale/MVD Facilities Maint.				
Road Use Tax Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
Facility Major Maintenance				
Primary Road Fund	\$ 6,300,000	\$ 6,300,000	\$ 7,300,000	\$ 1,000,000
Facility Routine Maintenance				
Primary Road Fund	\$ 5,200,000	\$ 8,050,000	\$ 8,050,000	\$ 0
Albia Garage Renovation				
Primary Road Fund	\$ 7,291,067	\$ 0	\$ 0	\$ 0
Jefferson Garage Renovation				
Primary Road Fund	\$ 6,999,292	\$ 0	\$ 0	\$ 0
Waterloo Garage Renovation				
Primary Road Fund	\$ 0	\$ 18,897,387	\$ 0	\$ -18,897,387
ARTS Modernization				
Road Use Tax Fund	\$ 0	\$ 20,000,000	\$ 20,000,000	\$ 0
Alton Garage Replacement				
Primary Road Fund	\$ 0	\$ 0	\$ 13,000,000	\$ 13,000,000
Totals by Funding Source				
Road Use Tax Fund	\$ 57,096,267	\$ 75,532,698	\$ 76,557,647	\$ 1,024,949
Primary Road Fund	413,122,547	437,922,032	418,726,554	-19,195,478
Total	\$ 470,218,814	\$ 513,454,730	\$ 495,284,201	\$ -18,170,529
Full-Time Equivalent (FTE) Positions				
Transportation Operations	2,285.9	2,363.0	2,363.0	0.0
Motor Vehicles	275.1	294.0	294.0	0.0
Total FTE Positions	2,561.0	2,657.0	2,657.0	0.0