

# **Administration and Regulation Appropriations Bill House File 2768**

Last Action:

**Final Action**

April 28, 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](http://www.legis.iowa.gov/publications/information/appropriationBillAnalysis)

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**FUNDING SUMMARY**

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**General Fund FY 2027:** Appropriates a total of \$73.3 million from the General Fund and authorizes 1,489.5 full-time equivalent (FTE) positions for FY 2027. This is a decrease of \$413,000 and is a decrease of 45.0 FTE positions 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 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 one-time funding for the Department of Insurance and Financial Services (DIFS) Pharmacy Services Administrative Organizations (PSAO) Report appropriation from the Commerce Revolving Fund (CMRF).

**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](#).

**NEW PROGRAMS, SERVICES, OR ACTIVITIES**

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**Treasurer of State (TOS) Iowa's Achieving a Better Life Experience (IABLE) Savings Plan Trust:** Appropriates \$200,000 from the General Fund to the TOS for the IABLE Savings Plan Trust. This is a new appropriation for FY 2027. The IABLE Savings Plan Trust was previously funded in the Department of Health and Human Services (HHS) budget in the Accounting, Compliance, and Program Integrity General Fund appropriation.

Page 16, Line 7

**MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS**

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**Department of Administrative Services (DAS) Operations:** Appropriates \$3.6 million and 50.0 FTE positions from the General Fund. This is a decrease of \$111,000 and an increase of 0.4 FTE position compared to estimated net FY 2026.

Page 1, Line 9

## EXECUTIVE SUMMARY

### ADMINISTRATION AND REGULATION APPROPRIATIONS BILL

**DIAL:** Appropriates \$20.5 million from the General Fund and 478.6 FTE positions. This is a net decrease of \$502,000 and 76.2 FTE positions compared to estimated net FY 2026. The changes include:

Page 4, Line 26

- A decrease of \$125,000 and 23.6 FTE positions for the Administration Division.
- No change in funding and a decrease of 20.0 FTE positions for the Administrative Hearings Division.
- A decrease of \$20,000 and no change in FTE positions for the Employment Appeal Board.
- A decrease of \$510,000 and 35.7 FTE positions for the Food and Consumer Safety Bureau.
- An increase of \$153,000 and 3.0 FTE positions 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 and 57.7 FTE positions. This is an increase of \$428,000 and 4.0 FTE positions compared to estimated net FY 2026.

Page 9, Line 17

**IPERS General Office:** Appropriates \$26.3 million from the IPERS Trust Fund and 110.0 FTE positions. This maintains the current level of funding and is an increase of 33.0 FTE positions compared to estimated net FY 2026.

Page 13, Line 6

**Iowa Public Information Board (IPIB):** Appropriates \$496,000 from the General Fund and 4.0 FTE positions. This is an increase of \$29,000 and 1.0 FTE position compared to estimated net FY 2026.

Page 13, Line 18

**Iowa Department of Revenue (IDR):** Appropriates \$15.3 million from the General Fund and 166.7 FTE positions. This is a decrease of \$29,000 in funding and is no change in FTE positions compared to estimated net FY 2026.

Page 13, Line 29

### STUDIES AND INTENT

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#### *Intent*

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

Page 2, Line 6

Requires any funds received by the DAS for workers' compensation 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 15

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 32

## EXECUTIVE SUMMARY

### ADMINISTRATION AND REGULATION APPROPRIATIONS BILL

- Permits the AOS to add staff to conduct reimbursable audits. Requires the AOS to notify the DOM, the Legislative Fiscal Committee, and the Legislative Services Agency (LSA) when additional FTE positions are retained. Page 3, Line 15
- 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 26
- Requires the Health Facilities Division of the DIAL to provide information to the public relating to inspections, operating costs, and FTE positions within the Division. Page 5, Line 29
- 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 6, Line 14
- Permits the Employment Appeal Board to expend funds and to retain additional FTE positions, as necessary, for hearings related to contractor registration. The costs for these hearings are required to be reimbursed by the DIAL. Page 6, Line 25
- Permits the Employment Appeal Board to temporarily exceed and draw more than the \$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 33
- Permits the Iowa Office of Civil Rights to contract with a nonprofit organization to provide legal assistance to resolve civil rights complaints. Page 7, Line 10
- 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 8, Line 6
- 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 8, Line 17
- Requires the food establishment and food processing plant fees collected by the DIAL for inspections and licensing 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. Page 8, Line 23

## EXECUTIVE SUMMARY

### ADMINISTRATION AND REGULATION APPROPRIATIONS BILL

HOUSE FILE 2768

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

Page 8, Line 32

FISCAL IMPACT: This is a decrease of \$510,000 in inspection fee revenue deposited into the General Fund compared to estimated net FY 2026.

Permits examination expenditures of the Iowa Insurance Division (IID) of the DIFS to exceed revenues if the expenditures are reimbursable. The IID 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 10, Line 33

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 12, Line 18

Requires the IDR to expend \$400,000 of the IDR General Fund appropriation to pay the direct costs of compliance related to the local option sales tax (LOST).

Page 14, Line 5

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

Page 14, Line 9

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 14, Line 35

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

Page 15, Line 20

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

Page 16, Line 12

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.

Page 16, Line 34

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 17, Line 20

# EXECUTIVE SUMMARY

## ADMINISTRATION AND REGULATION APPROPRIATIONS BILL

### *Nonreversion*

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 18

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 7, Line 19

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 7, Line 30

Requires the DIAL to retain fees collected from local inspections and carry forward any unencumbered or unobligated funds to FY 2028. Page 9, Line 1

### *Required Reports*

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 5, Line 15

Requires the DIAL to annually submit to the DOM and the LSA a report on fees billed and collected and expenditures from the moneys retained by the DIAL from local inspections. Page 9, Line 1

### **SIGNIFICANT CODE CHANGES**

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Requires all fees collected by the DIAL concerning consumer fireworks seller license to be deposited into the Licensing and Regulation Fund rather than the Consumer Fireworks Fee Fund. Page 18, Line 4

Repeals the Consumer Fireworks Fee Fund. Page 18, Line 9

Requires all fees collected by the DIAL concerning consumer fireworks wholesaler registration to be deposited into the Licensing and Regulation Fund rather than the Consumer Fireworks Fee Fund. Page 18, Line 35

FISCAL IMPACT: As of April 27, 2026, the balance of the Consumer Fireworks Fee Fund was \$267,112.

Requires the gross admissions receipt tax and any additional charges from professional boxing events to be deposited into the Licensing and Regulation Fund rather than appropriated to the DIAL. Page 19, Line 8

## **EXECUTIVE SUMMARY**

### **ADMINISTRATION AND REGULATION APPROPRIATIONS BILL**

**HOUSE FILE 2768**

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 19, Line 22

**FISCAL IMPACT:** Annual registration fees to the Amusement Devices Special Fund have averaged \$294,000 annually between FY 2021 and FY 2025. As of April 27, 2026, the balance of the Amusement Devices Special Fund was \$1.1 million.

Requires that 100.0% of nonexamination revenues payable to the 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 into the CMRF rather than 40.0% to the CMRF and 60.0% to the General Fund. Unobligated nonexamination revenues may be deposited into the General Fund.

Page 20, Line 6

**FISCAL IMPACT:** Nonexamination revenues collected from FY 2022 through FY 2025 averaged \$20.4 million annually. The required deposit of nonexamination revenues into the General Fund from FY 2022 through FY 2025 has averaged \$12.2 million, while the actual deposit has averaged \$17.5 million over the same time period.

Requires 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 20, Line 19

**FISCAL IMPACT:** As of April 27, 2026, the balance of the Consumer Fireworks Fee Fund was \$267,000 and the balance of the Amusement Devices Special Fund was \$1.1 million.

**House File 2768 provides for the following changes to the Code of Iowa.**

<b>Page #</b>	<b>Line #</b>	<b>Bill Section</b>	<b>Action</b>	<b>Code Section</b>
18	4	29	Add	10A.519.3.c
18	9	30	Amend	10A.519.7
18	35	31	Amend	10A.520.3
19	8	32	Amend	90A.10.1
19	22	33	Amend	99B.58
20	6	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, and for not more than the following full-time  
 1 11 equivalent positions:  
 1 12 ..... \$ 3,602,306  
 1 13 ..... FTEs 50.00

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

DETAIL: This is a decrease of \$111,412 in funding and is an increase of 0.40 full-time equivalent (FTE) position compared to estimated net FY 2026.

The General Fund appropriation primarily funds the State Accounting Enterprise (SAE) and the maintenance of 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 14 b. For the payment of utility costs, and for not more than  
 1 15 the following full-time equivalent positions:  
 1 16 ..... \$ 4,487,598  
 1 17 ..... FTEs 1.00

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

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

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

CODE: Permits any 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:

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

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

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

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

General Fund appropriation to the DAS for the State Library.

DETAIL: Maintains the current level of funding and is an increase of 0.85 FTE position compared to estimated net FY 2026. The increase of 0.85 FTE position is to restore the FTE positions to the previously authorized amount in [HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act).

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

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

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

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

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

2	2	e. (1) For support of the state's historical resources, and		
2	3	for not more than the following full-time equivalent positions:		
2	4	.....	\$	3,804,774
2	5	..... FTEs		37.00

General Fund appropriation to the DAS for historical resources.

DETAIL: Maintains the current level of funding and is an increase of 11.49 FTE positions compared to estimated net FY 2026. The increase in FTE positions provides an authorization of 0.99 FTE position less than the total authorized in [HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act).

The DAS is required to oversee the State Historical Museum, State Archives libraries and records, State Historic Preservation Office, State historical libraries, Iowa history publications, historic resource grants, battle flag preservation project, State historic sites, and archiving of former governors' papers.

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

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

2	10	f. For administration and support of the state's historic		
2	11	sites, and for not more than the following full-time equivalent		
2	12	positions:		
2	13	.....	\$	425,751
2	14	..... FTEs		3.00

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

DETAIL: Maintains the current level of funding and is an increase of 0.69 FTE position 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

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

2 24 Sec. 2. DEPARTMENT OF ADMINISTRATIVE SERVICES —  
 2 25 REVOLVING FUNDS. There is appropriated to the department of  
 2 26 administrative services for the fiscal year beginning July  
 2 27 1, 2026, and ending June 30, 2027, from the revolving funds  
 2 28 designated in chapter 8A and from internal service funds  
 2 29 created by the department such amounts as the department deems  
 2 30 necessary for the operation of the department consistent with  
 2 31 the requirements of chapter 8A.

2 32 Sec. 3. DEPARTMENT OF ADMINISTRATIVE SERVICES — STATE  
 2 33 EMPLOYEE HEALTH INSURANCE ADMINISTRATION CHARGE. For the  
 2 34 fiscal year beginning July 1, 2026, and ending June 30, 2027,  
 2 35 the monthly per contract administrative charge which may be  
 3 1 assessed by the department of administrative services shall be  
 3 2 \$2.00 per contract on all health insurance plans administered  
 3 3 by the department.

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 as follows:

- The American Gothic House (Eldon, Iowa)
- Blood Run National Historic Landmark (Lyon County, Iowa)
- Matthew Edel Blacksmith Shop (Haverhill, Iowa)
- Abbie Gardner Sharp Cabin (Arnolds Park, Iowa)
- Montauk Historic Site (Iowa City, Iowa)
- Toolesboro Mounds National Historic Landmark (Toolesboro, Iowa)
- Plum Grove Historic Home (Iowa City, Iowa)

CODE: Requires any funds received by the DAS for workers' compensation purposes to be used for the payment of workers' compensation claims and administrative costs. Permits any 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.

DETAIL: Authorized under Iowa Code section [8A.454](#), the Health Insurance Administration Fund consists of moneys deposited from a monthly per-contract administrative charge.

The funds are required to be expended by the DAS for health insurance program administrative costs.

3 4 Sec. 4. AUDITOR OF STATE.

3 5 1. There is appropriated from the general fund of the state  
3 6 to the office of the auditor of state for the fiscal year  
3 7 beginning July 1, 2026, and ending June 30, 2027, the following  
3 8 amount, or so much thereof as is necessary, to be used for the  
3 9 purposes designated:

3 10 For salaries, support, maintenance, and miscellaneous  
3 11 purposes, and for not more than the following full-time  
3 12 equivalent positions:  
3 13 ..... \$ 1,002,686  
3 14 ..... FTEs 98.00

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

DETAIL: Maintains the current level of funding and is a decrease of 5.70 FTE positions compared to estimated net FY 2026. The decrease of 5.70 FTE positions is to restore the FTE positions to the previously authorized amount in [HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act).

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

Permits the AOS to add staff to conduct reimbursable audits. Requires the AOS to notify the DOM, the Legislative Fiscal Committee, and the LSA when additional FTE positions are retained.

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

Requires the 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 32 Sec. 5. IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD. There  
3 33 is appropriated from the general fund of the state to the  
3 34 Iowa ethics and campaign disclosure board for the fiscal year  
3 35 beginning July 1, 2026, and ending June 30, 2027, the following  
4 1 amount, or so much thereof as is necessary, to be used for the  
4 2 purposes designated:  
4 3 For salaries, support, maintenance, and miscellaneous

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

DETAIL: Maintains the current level of funding and is an increase of 0.38 FTE position compared to estimated net FY 2026. The increase of 0.38 FTE position is to restore the FTE positions to the previously authorized amount in

4 4 purposes, and for not more than the following full-time  
 4 5 equivalent positions:  
 4 6 ..... \$ 1,045,432  
 4 7 ..... FTEs 7.00

[HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act).

4 8 Sec. 6. GOVERNOR AND LIEUTENANT GOVERNOR. There is  
 4 9 appropriated from the general fund of the state to the offices  
 4 10 of the governor and the lieutenant governor for the fiscal year  
 4 11 beginning July 1, 2026, and ending June 30, 2027, the following  
 4 12 amounts, or so much thereof as is necessary, to be used for the  
 4 13 purposes designated:

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

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

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

4 20 2. TERRACE HILL QUARTERS  
 4 21 For the governor's quarters at Terrace Hill, including  
 4 22 salaries, support, maintenance, and miscellaneous purposes, and  
 4 23 for not more than the following full-time equivalent positions:  
 4 24 ..... \$ 144,222  
 4 25 ..... FTEs 2.00

General Fund appropriation for the Terrace Hill quarters.

DETAIL: Maintains the current level of funding and is an increase of 0.07 FTE position compared to estimated net FY 2026.

4 26 Sec. 7. DEPARTMENT OF INSPECTIONS, APPEALS, AND  
 4 27 LICENSING. There is appropriated from the general fund of the  
 4 28 state to the department of inspections, appeals, and licensing  
 4 29 for the fiscal year beginning July 1, 2026, and ending June  
 4 30 30, 2027, the following amounts, or so much thereof as is  
 4 31 necessary, to be used for the purposes designated:

4 32 1. ADMINISTRATION DIVISION  
 4 33 For salaries, support, maintenance, and miscellaneous  
 4 34 purposes, and for not more than the following full-time  
 4 35 equivalent positions:  
 5 1 ..... \$ 808,285  
 5 2 ..... FTEs 11.55

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

DETAIL: This is a decrease of \$125,000 and 23.55 FTE positions compared to estimated net FY 2026. The funding decrease is for decreased general operating costs. The decrease of 23.55 FTE positions is to restore the FTE positions to the previously authorized amount in [HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act).

5	3	2. ADMINISTRATIVE HEARINGS DIVISION		
5	4	For salaries, support, maintenance, and miscellaneous		
5	5	purposes, and for not more than the following full-time		
5	6	equivalent positions:		
5	7	..... \$	654,983	
5	8	..... FTEs	23.00	

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.

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

DETAIL: Maintains the current level of funding and is a decrease of 20.00 FTE positions compared to estimated net FY 2026. The decrease of 20.00 FTE positions is to restore the FTE positions to the previously authorized amount in [HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act).

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).

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

General Fund appropriation to the Investigations Division of the DIAL.

DETAIL: Maintains the current level of funding and no change in FTE positions compared to estimated net FY 2026.

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

5 15 b. By December 1, 2026, the department shall submit a  
 5 16 report to the general assembly concerning the department's  
 5 17 activities relative to fraud in public assistance programs for  
 5 18 the fiscal year beginning July 1, 2025, and ending June 30,  
 5 19 2026. The report must include but is not limited to a summary  
 5 20 of the number of cases investigated, case outcomes, overpayment  
 5 21 dollars identified, amount of cost avoidance, and actual  
 5 22 dollars recovered.

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.

5 23 4. HEALTH FACILITIES

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

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

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

5 29 b. The department shall make all of the following  
 5 30 information available to the public as part of the department's  
 5 31 development efforts to revise the department's internet site:

Requires the DIAL to provide the following information to the public on the DIAL's website:

- 5 32 (1) The number of inspections of health facilities  
 5 33 conducted by the department annually by type of service  
 5 34 provider and type of inspection.
- 5 35 (2) The total annual operations budget for the department  
 6 1 that is associated with health facilities regulation, including  
 6 2 general fund appropriations and federal contract dollars  
 6 3 received by type of service provider inspected.
- 6 4 (3) The total number of full-time equivalent positions  
 6 5 in the department that are associated with health facilities  
 6 6 regulation, to include the number of full-time equivalent  
 6 7 positions serving in a supervisory capacity, and serving as  
 6 8 surveyors, inspectors, or monitors in the field by type of  
 6 9 service provider inspected.
- 6 10 (4) Identification of state and federal survey trends,  
 6 11 cited regulations, the scope and severity of deficiencies  
 6 12 identified, and federal and state fines assessed and collected  
 6 13 concerning nursing and assisted living facilities and programs.

- 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.

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

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

6 18 opportunities for cooperation.

6 19 5. EMPLOYMENT APPEAL BOARD

6 20 a. For salaries, support, maintenance, and miscellaneous  
6 21 purposes, and for not more than the following full-time  
6 22 equivalent positions:

6 23 .....	\$	510,782
6 24 .....	FTEs	11.00

General Fund appropriation to the Employment Appeal Board.

DETAIL: This is a decrease of \$20,000 and is no change in FTE positions compared to estimated net FY 2026. The decrease of \$20,000 is for reduced mediation costs.

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.

6 25 b. The employment appeal board shall be reimbursed by the  
6 26 department for all costs associated with hearings conducted  
6 27 under chapter 91C related to contractor registration. The  
6 28 board may expend, in addition to the amount appropriated under  
6 29 this subsection, additional amounts as are directly billable  
6 30 to the department under this subsection and to retain the  
6 31 additional full-time equivalent positions as needed to conduct  
6 32 hearings required pursuant to chapter 91C.

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

Permits the Employment Appeal Board to temporarily exceed and draw more than the \$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 than the negative balance and the Board's General Fund appropriation is not exceeded at the close of FY 2027.

7 4 6. IOWA OFFICE OF CIVIL RIGHTS

7 5 a. For salaries, support, maintenance, and miscellaneous  
7 6 purposes, and for not more than the following full-time  
7 7 equivalent positions:

7 8 .....	\$	1,538,921
7 9 .....	FTEs	30.00

General Fund appropriation to the Iowa Office of Civil Rights.

DETAIL: This is a net increase of \$153,000 and is an increase of 3.00 FTE positions compared to estimated net FY 2026 for the following:

- An increase of \$200,000 and 3.00 FTE positions for an increased workload associated with the enactment of 2026 Iowa Acts, [Senate File 579](#) (Local Civil Rights Commission

<p>7 10 b. The Iowa office of civil rights may enter into a contract  7 11 with a nonprofit organization to provide legal assistance to  7 12 resolve civil rights complaints.</p>	<p>Act), which removed the requirement for cities with a population of 29,000 or greater to maintain a local civil rights commission.</p> <ul style="list-style-type: none"> <li>• A decrease of \$20,000 for reduced costs associated with the Docusign contract.</li> <li>• A decrease of \$15,000 for reduced WingSwept Case Management costs.</li> <li>• A decrease of \$12,000 for reduced Paperless Case Management system costs.</li> </ul>						
<p>7 13 7. LABOR SERVICES</p> <p>7 14 a. For salaries, support, maintenance, and miscellaneous  7 15 purposes, and for not more than the following full-time  7 16 equivalent positions:</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">7 17 .....</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 10%; text-align: right;">2,965,719</td> </tr> <tr> <td>7 18 .....</td> <td style="text-align: right;">FTEs</td> <td style="text-align: right;">50.00</td> </tr> </table>	7 17 .....	\$	2,965,719	7 18 .....	FTEs	50.00	<p>Permits the Iowa Office of Civil Rights to contract with a nonprofit organization to provide legal assistance to resolve civil rights complaints.</p> <p>General Fund appropriation to the DIAL Labor Services Division.</p> <p>DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.</p> <p>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.</p>
7 17 .....	\$	2,965,719					
7 18 .....	FTEs	50.00					
<p>7 19 b. Notwithstanding section 8.33, moneys appropriated in  7 20 this subsection that remain unencumbered or unobligated at the  7 21 close of the fiscal year shall not revert but shall remain  7 22 available for expenditure for the purposes designated until the  7 23 close of the succeeding fiscal year.</p>	<p>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.</p>						
<p>7 24 8. DIVISION OF WORKERS' COMPENSATION</p> <p>7 25 a. For salaries, support, maintenance, and miscellaneous  7 26 purposes, and for not more than the following full-time  7 27 equivalent positions:</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">7 28 .....</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 10%; text-align: right;">3,381,044</td> </tr> </table>	7 28 .....	\$	3,381,044	<p>General Fund appropriation to the DIAL Division of Workers' Compensation.</p> <p>DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net</p>			
7 28 .....	\$	3,381,044					

7 29 ..... FTEs 26.00

FY 2026. The appropriation is used to support the following three core functions:

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

7 30 b. Notwithstanding section 8.33, moneys appropriated in  
 7 31 this subsection that remain unencumbered or unobligated at the  
 7 32 close of the fiscal year shall not revert but shall remain  
 7 33 available for expenditure for the purposes designated until the  
 7 34 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.

7 35 9. PROFESSIONAL LICENSING

8 1 For salaries, support, maintenance, and miscellaneous  
 8 2 purposes, and for not more than the following full-time  
 8 3 equivalent positions:

8 4 ..... \$ 1,627,969  
 8 5 ..... FTEs 139.00

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

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

8 6 10. APPROPRIATION REALLOCATION

8 7 Notwithstanding section 8.39, the department of inspections,  
 8 8 appeals, and licensing, in consultation with the department of  
 8 9 management, may reallocate moneys appropriated in this section  
 8 10 as necessary to best fulfill the needs of the department  
 8 11 of inspections, appeals, and licensing provided for in the  
 8 12 appropriation. However, the department of inspections,  
 8 13 appeals, and licensing shall not reallocate moneys appropriated  
 8 14 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.

8 15 Sec. 8. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING  
 8 16 — LICENSE OR REGISTRATION FEES.

8 17 1. For the fiscal year beginning July 1, 2026, and ending  
 8 18 June 30, 2027, the department of inspections, appeals, and  
 8 19 licensing shall collect any license or registration fees or  
 8 20 electronic transaction fees generated during the fiscal year  
 8 21 as a result of licensing and registration activities under  
 8 22 chapters 99B, 137C, 137D, and 137F.

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:

- Iowa Code chapter [99B](#) — Social and Charitable Gambling.

PG LN	GA:91 HF2768	Explanation
8 23 8 24 8 25 8 26 8 27 8 28 8 29 8 30 8 31	2. From the fees collected by the department under this section on behalf of a municipal corporation with which the department has an agreement pursuant to section 137F.3, through a statewide electronic licensing system operated by the department, notwithstanding section 137F.6, subsection 2, the department shall remit the amount of those fees to the municipal corporation for whom the fees were collected less any electronic transaction fees collected by the department to enable electronic payment.	<ul style="list-style-type: none"> <li>• Iowa Code chapter <a href="#">137C</a> — Hotel Sanitation Code.</li> <li>• Iowa Code chapter <a href="#">137D</a> — Home Food Processing Establishments.</li> <li>• Iowa Code chapter <a href="#">137F</a> — Food Establishments and Food Processing Plants.</li> </ul>
8 32 8 33 8 34 8 35	3. From the fees collected by the department under this section, other than those fees described in subsection 2, the department shall deposit the amount of \$290,435 into the 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.
		FISCAL IMPACT: This is a decrease of \$509,565 in inspection fee revenue required to be deposited into the General Fund compared to estimated net FY 2026.
9 1 9 2 9 3 9 4 9 5 9 6 9 7 9 8 9 9 9 10 9 11 9 12 9 13 9 14 9 15 9 16	4. From the fees collected by the department under this section, other than those fees described in subsections 2 and 3, the department shall retain the remainder of the fees for the purposes of enforcing the provisions of chapters 99B, 137C, 137D, and 137F. Notwithstanding section 8.33, moneys retained by the department pursuant to this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes of enforcing the provisions of chapters 99B, 137C, 137D, and 137F during the succeeding fiscal year. The department shall provide an annual report to the department of management and the legislative services agency on fees billed and collected and expenditures from the moneys retained by the department in a format determined by the department of management in consultation with the legislative services 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 <a href="#">99B</a> , <a href="#">137C</a> , <a href="#">137D</a> , and <a href="#">137F</a> . Also requires the DIAL to annually submit a report to the DOM and the LSA on fees billed and collected and expenditures from the moneys retained by the DIAL.

9 17 Sec. 9. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING  
 9 18 — RACING AND GAMING COMMISSION — RACING AND GAMING  
 9 19 REGULATION. There is appropriated from the gaming regulatory  
 9 20 revolving fund created in section 99F.20 to the racing and  
 9 21 gaming commission of the department of inspections, appeals,  
 9 22 and licensing for the fiscal year beginning July 1, 2026, and  
 9 23 ending June 30, 2027, the following amount, or so much thereof  
 9 24 as is necessary, to be used for the purposes designated:  
 9 25 For salaries, support, maintenance, and miscellaneous  
 9 26 purposes for regulation, administration, and enforcement of  
 9 27 pari-mutuel racetracks, excursion boat gambling, gambling  
 9 28 structure laws, sports wagering, and fantasy sports contests,  
 9 29 and for not more than the following full-time equivalent  
 9 30 positions:  
 9 31 ..... \$ 8,049,999  
 9 32 ..... FTEs 57.70

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

DETAIL: This is an increase of \$428,000 and 4.00 FTE positions compared to estimated net FY 2026 for the following purposes:

- An increase of \$308,000 and 4.00 FTE positions for additional casino regulatory staff for the Cedar Crossing Casino in Cedar Rapids.
- 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.

9 33 Sec. 10. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING  
 9 34 — ROAD USE TAX FUND. There is appropriated from the road  
 9 35 use tax fund created in section 312.1 to the administrative  
 10 1 hearings division of the department of inspections, appeals,  
 10 2 and licensing for the fiscal year beginning July 1, 2026, and  
 10 3 ending June 30, 2027, the following amount, or so much thereof  
 10 4 as is necessary, to be used for the purposes designated:  
 10 5 For salaries, support, maintenance, and miscellaneous  
 10 6 purposes:  
 10 7 ..... \$ 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.

10 8 Sec. 11. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES  
 10 9 — COMMERCE REVOLVING FUND. There is appropriated from the  
 10 10 commerce revolving fund created in section 546.12 to the  
 10 11 department of insurance and financial services for the fiscal  
 10 12 year beginning July 1, 2026, and ending June 30, 2027, the  
 10 13 following amounts, or so much thereof as is necessary, to be  
 10 14 used for the purposes designated:

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

<p>10 15 1. BANKING DIVISION</p> <p>10 16 For salaries, support, maintenance, and miscellaneous</p> <p>10 17 purposes, and for not more than the following full-time</p> <p>10 18 equivalent positions:</p> <p>10 19 ..... \$ 14,881,690</p> <p>10 20 ..... FTEs 79.00</p> <p>10 21 2. CREDIT UNION DIVISION</p> <p>10 22 For salaries, support, maintenance, and miscellaneous</p> <p>10 23 purposes, and for not more than the following full-time</p> <p>10 24 equivalent positions:</p> <p>10 25 ..... \$ 3,018,710</p> <p>10 26 ..... FTEs 16.00</p> <p>10 27 3. INSURANCE DIVISION</p> <p>10 28 a. For salaries, support, maintenance, and miscellaneous</p> <p>10 29 purposes, and for not more than the following full-time</p> <p>10 30 equivalent positions:</p> <p>10 31 ..... \$ 11,010,719</p> <p>10 32 ..... FTEs 131.85</p> <p>10 33 b. The insurance division expenditures for examination</p> <p>10 34 purposes may exceed the projected receipts, refunds, and</p> <p>10 35 reimbursements, estimated pursuant to section 505.7, subsection</p> <p>11 1 7, including the expenditures for retention of additional</p> <p>11 2 personnel, if the expenditures are fully reimbursable and the</p> <p>11 3 division first does all of the following:</p> <p>11 4 (1) Notifies the department of management, the legislative</p> <p>11 5 services agency, and the legislative fiscal committee of the</p> <p>11 6 need for the expenditures.</p> <p>11 7 (2) Files with each of the entities named in subparagraph</p> <p>11 8 (1) the legislative and regulatory justification for the</p> <p>11 9 expenditures, along with an estimate of the expenditures.</p> <p>11 10 Sec. 12. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES —</p> <p>11 11 GENERAL FUND. There is appropriated from the general fund of</p> <p>11 12 the state to the department of insurance and financial services</p> <p>11 13 for the fiscal year beginning July 1, 2026, and ending June 30,</p> <p>11 14 2027, the following amount, or so much thereof as is necessary,</p> <p>11 15 to be used for the purposes designated:</p>	<p>Commerce Revolving Fund appropriation to the Banking Division of the DIFS.</p> <p>DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.</p> <p>Commerce Revolving Fund appropriation to the Credit Union Division of the DIFS.</p> <p>DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.</p> <p>Commerce Revolving Fund appropriation to the Iowa Insurance Division (IID) of the DIFS.</p> <p>DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.</p> <p>Permits examination expenditures of the IID to exceed revenues if the expenditures are reimbursable. The IID 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.</p> <p>General Fund appropriation to the DIFS for deposit into the Captive Insurance Regulatory and Supervision Fund for the regulation and supervision of the captive insurance industry.</p> <p>DETAIL: Maintains the current level of funding and is an increase of 0.50 FTE position compared to estimated net</p>
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11 16 For deposit in the captive insurance regulatory and  
 11 17 supervision fund created in section 521J.12 for use as provided  
 11 18 in section 521J.12, including salaries, support, maintenance,  
 11 19 and miscellaneous purposes, and for not more than the following  
 11 20 full-time equivalent positions:

11 21 .....	\$	450,000
11 22 .....	FTEs	2.00

FY 2026. The increase of 0.50 FTE position is to restore the FTE positions to the previously authorized amount in [HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act).

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.

11 23 Sec. 13. DEPARTMENT OF MANAGEMENT. There is appropriated  
 11 24 from the general fund of the state to the department of  
 11 25 management for the fiscal year beginning July 1, 2026, and  
 11 26 ending June 30, 2027, the following amounts, or so much thereof  
 11 27 as is necessary, to be used for the purposes designated:

11 28 1. For enterprise resource planning, providing for a  
 11 29 salary model administrator, conducting performance audits, the  
 11 30 department's LEAN process, and criminal and juvenile justice  
 11 31 planning; for salaries, support, maintenance, and miscellaneous  
 11 32 purposes; and for not more than the following full-time  
 11 33 equivalent positions:

11 34 .....	\$	3,666,154
11 35 .....	FTEs	29.00

General Fund appropriation to the DOM for operations.

DETAIL: Maintains the current level of funding and is an increase of 1.00 FTE position compared to estimated net FY 2026. The increase of 1.00 FTE position is to restore the FTE positions to the previously authorized amount in [HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act).

12 1 2. a. For the division of information technology; for  
 12 2 salaries, support, maintenance, and miscellaneous purposes; and  
 12 3 for not more than the following full-time equivalent positions:

12 4 .....	\$	4,421,887
12 5 .....	FTEs	24.39

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

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

12 6 b. Of the moneys appropriated in this subsection, \$325,000  
 12 7 is allocated to providing cybersecurity services to local  
 12 8 governments.

Allocates \$325,000 to provide cybersecurity services to local governments.

12 9 Sec. 14. DEPARTMENT OF MANAGEMENT — INFORMATION TECHNOLOGY  
 12 10 — REVOLVING AND INTERNAL FUNDS.

12 11 1. There is appropriated to the department of management  
 12 12 for the fiscal year beginning July 1, 2026, and ending June  
 12 13 30, 2027, from the revolving funds designated in chapter 8,

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

12 14 subchapter XI, and from internal service funds created under  
 12 15 section 8.92, such amounts as the department deems necessary  
 12 16 for the operation of the department pursuant to and consistent  
 12 17 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.

12 18 2. a. Notwithstanding section 321A.3, subsection 1, for the  
 12 19 fiscal year beginning July 1, 2026, and ending June 30, 2027,  
 12 20 the first \$750,000 collected and transferred to the treasurer  
 12 21 of state with respect to the fees for transactions involving  
 12 22 the furnishing of a certified abstract of a vehicle operating  
 12 23 record under section 321A.3, subsection 1, shall be transferred  
 12 24 to the lowAccess revolving fund created in section 8.90 for  
 12 25 the purposes of developing, implementing, maintaining, and  
 12 26 expanding electronic access to government records as provided  
 12 27 by law.

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

DETAIL: Pursuant to Iowa Code section [321A.3](#), any remaining fee revenue as a result of the sale of certified abstracts of vehicle operating records will be deposited into the General Fund. In FY 2025, \$4,742,639 was deposited into the General Fund.

12 28 b. All fees collected with respect to transactions  
 12 29 involving lowAccess shall be deposited in the lowAccess  
 12 30 revolving fund created under section 8.90 and shall be used  
 12 31 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.

12 32 Sec. 15. DEPARTMENT OF MANAGEMENT — ROAD USE TAX  
 12 33 FUND. There is appropriated from the road use tax fund created  
 12 34 in section 312.1 to the department of management for the fiscal  
 12 35 year beginning July 1, 2026, and ending June 30, 2027, the  
 13 1 following amount, or so much thereof as is necessary, to be  
 13 2 used for the purposes designated:  
 13 3 For salaries, support, maintenance, and miscellaneous  
 13 4 purposes:  
 13 5 ..... \$ 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.

13 6 Sec. 16. IPERS — GENERAL OFFICE. There is appropriated  
 13 7 from the Iowa public employees' retirement fund created in  
 13 8 section 97B.7 to the Iowa public employees' retirement system

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

13 9 for the fiscal year beginning July 1, 2026, and ending June 30,  
 13 10 2027, the following amount, or so much thereof as is necessary,  
 13 11 to be used for the purposes designated:  
 13 12 For salaries, support, maintenance, and other operational  
 13 13 purposes to pay the costs of the Iowa public employees'  
 13 14 retirement system, and for not more than the following  
 13 15 full-time equivalent positions:  
 13 16 ..... \$ 26,330,702  
 13 17 ..... FTEs 110.00

DETAIL: Maintains the current level of funding and is an increase of 33.00 FTE positions compared to estimated net FY 2026. Of the increase, 27.00 FTE positions are to restore the FTE positions to the previously authorized amount in [HF 1044](#) (FY 2026 Administration and Regulation Appropriations Act) and the remaining 6.00 FTE positions are for new retirement benefit officers.

13 18 Sec. 17. IOWA PUBLIC INFORMATION BOARD. There is  
 13 19 appropriated from the general fund of the state to the Iowa  
 13 20 public information board for the fiscal year beginning July  
 13 21 1, 2026, and ending June 30, 2027, the following amount, or  
 13 22 so much thereof as is necessary, to be used for the purposes  
 13 23 designated:  
 13 24 For salaries, support, maintenance, and miscellaneous  
 13 25 purposes, and for not more than the following full-time  
 13 26 equivalent positions:  
 13 27 ..... \$ 496,227  
 13 28 ..... FTEs 4.00

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

DETAIL: This is an increase of \$29,000 in funding and 1.00 FTE position compared to estimated net FY 2026. The increase is to assist the IPIB with facilitating mandatory training to new public officials who are members of a governmental body.

13 29 Sec. 18. DEPARTMENT OF REVENUE.  
 13 30 1. There is appropriated from the general fund of the state  
 13 31 to the department of revenue for the fiscal year beginning July  
 13 32 1, 2026, and ending June 30, 2027, the following amount, or  
 13 33 so much thereof as is necessary, to be used for the purposes  
 13 34 designated:  
 13 35 a. For salaries, support, maintenance, and miscellaneous  
 14 1 purposes, and for not more than the following full-time  
 14 2 equivalent positions:  
 14 3 ..... \$ 15,349,678  
 14 4 ..... FTEs 166.66

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

DETAIL: This is a decrease of \$29,000 in funding and is no change in FTE positions compared to estimated net FY 2026.

14 5 b. From the moneys appropriated in this subsection, the  
 14 6 department shall use \$400,000 to pay the direct costs of  
 14 7 compliance related to the collection and distribution of local  
 14 8 sales and services taxes imposed pursuant to chapter 423B.

Requires \$400,000 of the IDR's General Fund appropriation to be used to pay the direct costs of compliance related to the local option sales tax (LOST) imposed pursuant to Iowa Code chapter [423B](#).

14 9 2. The director of revenue shall prepare and issue a state  
 14 10 appraisal manual and the revisions to the state appraisal  
 14 11 manual as provided in section 421.17, subsection 17, without

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

<p>14 12 cost to a city or county.</p>	<p>DETAIL: County and city assessors are mandated by statute to use the Manual in completing assessments of real property.</p>
<p>14 13 Sec. 19. DEPARTMENT OF REVENUE — MOTOR VEHICLE FUEL TAX                  14 14 FUND. There is appropriated from the motor vehicle fuel tax                  14 15 fund created pursuant to section 452A.77 to the department of                  14 16 revenue for the fiscal year beginning July 1, 2026, and ending                  14 17 June 30, 2027, the following amount, or so much thereof as is                  14 18 necessary, to be used for the purposes designated:                  14 19 For salaries, support, maintenance, and miscellaneous                  14 20 purposes, and for administration and enforcement of the                  14 21 provisions of chapter 452A and the motor vehicle fuel tax                  14 22 program:                  14 23 ..... \$ 1,305,775</p>	<p>Motor Vehicle Fuel Tax Fund appropriation to the IDR for the administration and enforcement of the Motor Vehicle Fuel Tax program.</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026.</p>
<p>14 24 Sec. 20. SECRETARY OF STATE. There is appropriated from                  14 25 the general fund of the state to the office of the secretary of                  14 26 state for the fiscal year beginning July 1, 2026, and ending                  14 27 June 30, 2027, the following amounts, or so much thereof as is                  14 28 necessary, to be used for the purposes designated:</p> <p>14 29 1. ADMINISTRATION AND ELECTIONS                  14 30 a. For salaries, support, maintenance, and miscellaneous                  14 31 purposes, and for not more than the following full-time                  14 32 equivalent positions:                  14 33 ..... \$ 2,566,697                  14 34 ..... FTEs 19.25</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 and is no change in FTE positions compared to estimated net FY 2026.</p>
<p>14 35 b. The state department or agency that provides data                  15 1 processing services to support voter registration file                  15 2 maintenance and storage shall provide those services without                  15 3 charge.</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>15 4 2. BUSINESS SERVICES                  15 5 For salaries, support, maintenance, and miscellaneous                  15 6 purposes, and for not more than the following full-time                  15 7 equivalent positions:                  15 8 ..... \$ 1,568,795                  15 9 ..... FTEs 16.75</p>	<p>General Fund appropriation to the SOS for business services operations.</p> <p>DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.</p>

15 10 Sec. 21. SECRETARY OF STATE — ADDRESS CONFIDENTIALITY  
 15 11 PROGRAM REVOLVING FUND. There is appropriated from the address  
 15 12 confidentiality program revolving fund created in section 9.8  
 15 13 to the office of the secretary of state for the fiscal year  
 15 14 beginning July 1, 2026, and ending June 30, 2027, the following  
 15 15 amount, or so much thereof as is necessary, to be used for the  
 15 16 purposes designated:  
 15 17 For salaries, support, maintenance, and miscellaneous  
 15 18 purposes:  
 15 19 ..... \$ 195,400

Address Confidentiality Program Revolving Fund appropriation to the SOS.

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

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.

15 20 Sec. 22. SECRETARY OF STATE FILING FEES REFUND.  
 15 21 Notwithstanding the obligation to collect fees pursuant to the  
 15 22 provisions of section 489.122, subsection 1, paragraphs “c” and  
 15 23 “s”, section 490.122, subsection 1, paragraph “a”, and section  
 15 24 504.113, subsection 1, paragraphs “a”, “c”, “d”, “j”, “k”,  
 15 25 “l”, and “m”, for the fiscal year beginning July 1, 2026, the  
 15 26 secretary of state may refund these fees to the filer pursuant  
 15 27 to rules established by the secretary of state. The decision  
 15 28 of the secretary of state not to issue a refund under rules  
 15 29 established by the secretary of state is final and not subject  
 15 30 to review pursuant to chapter 17A.

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

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

15 31 Sec. 23. TREASURER OF STATE.  
 15 32 1. There is appropriated from the general fund of the  
 15 33 state to the office of treasurer of state for the fiscal year  
 15 34 beginning July 1, 2026, and ending June 30, 2027, the following  
 15 35 amounts, or so much thereof as is necessary, to be used for the  
 16 1 purposes designated:

16 2 a. For salaries, support, maintenance, and miscellaneous  
 16 3 purposes, and for not more than the following full-time  
 16 4 equivalent positions:  
 16 5 ..... \$ 1,046,415  
 16 6 ..... FTEs 28.00

General Fund appropriation to the Office of the Treasurer of State (TOS) for general office operations.

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

16 7 b. For deposit in the administrative fund of the Iowa ABLE  
 16 8 savings plan trust created in section 12I.4, for implementation  
 16 9 and administration activities of the Iowa ABLE savings plan

General Fund appropriation for deposit in the administrative fund of the Iowa's Achieving a Better Life Experience (IABLE) Savings Plan Trust.

<p>16 10 trust:</p> <p>16 11 ..... \$ 200,000</p> <p>16 12 2. The office of treasurer of state shall supply</p> <p>16 13 administrative support for the executive council.</p> <p>16 14 Sec. 24. TREASURER OF STATE — ROAD USE TAX FUND. There</p> <p>16 15 is appropriated from the road use tax fund created in section</p> <p>16 16 312.1 to the office of treasurer of state for the fiscal year</p> <p>16 17 beginning July 1, 2026, and ending June 30, 2027, the following</p> <p>16 18 amount, or so much thereof as is necessary, to be used for the</p> <p>16 19 purposes designated:</p> <p>16 20 For enterprise resource management costs related to the</p> <p>16 21 distribution of road use tax fund moneys:</p> <p>16 22 ..... \$ 316,788</p> <p>16 23 Sec. 25. IOWA UTILITIES COMMISSION.</p> <p>16 24 1. There is appropriated from the commerce revolving fund</p> <p>16 25 created in section 546.12 to the Iowa utilities commission for</p> <p>16 26 the fiscal year beginning July 1, 2026, and ending June 30,</p> <p>16 27 2027, the following amount, or so much thereof as is necessary,</p> <p>16 28 to be used for the purposes designated:</p> <p>16 29 For salaries, support, maintenance, and miscellaneous</p> <p>16 30 purposes, and for not more than the following full-time</p> <p>16 31 equivalent positions:</p> <p>16 32 ..... \$ 12,080,831</p> <p>16 33 ..... FTEs 80.00</p> <p>16 34 2. The Iowa utilities commission may expend additional</p> <p>16 35 moneys, including moneys for additional personnel, if those</p> <p>17 1 additional expenditures are actual expenses which exceed the</p> <p>17 2 moneys budgeted for utility regulation and the expenditures are</p> <p>17 3 fully reimbursable. Before the commission expends or encumbers</p> <p>17 4 an amount in excess of the moneys budgeted for regulation, the</p> <p>17 5 commission shall first do all of the following:</p> <p>17 6 a. Notify the department of management, the legislative</p> <p>17 7 services agency, and the legislative fiscal committee of the</p>	<p>DETAIL: This is a new appropriation of \$200,000 in FY 2027 to the TOS for the IABLE Savings Plan Trust. In FY 2026, IABLE was funded in the 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. 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 and is a decrease of 16.50 FTE positions compared to estimated net FY 2026. The decrease of 16.50 FTE positions is to restore the FTE positions to the previously authorized amount in <a href="#">HF 1044</a> (FY 2026 Administration and Regulation Appropriations Act).</p> <p>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.</p>
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17 8 need for the expenditures.

17 9 b. File with each of the entities named in paragraph "a" the  
17 10 legislative and regulatory justification for the expenditures,  
17 11 along with an estimate of the expenditures.

17 12 Sec. 26. CHARGES — IOWA UTILITIES COMMISSION AND  
17 13 DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES. The Iowa  
17 14 utilities commission and each division of the department of  
17 15 insurance and financial services shall include in its charges  
17 16 assessed or revenues generated an amount sufficient to cover  
17 17 the amount stated in its appropriation and any state-assessed  
17 18 indirect costs determined by the department of administrative  
17 19 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.

17 20 Sec. 27. IOWA PRODUCTS. As a condition of receiving an  
17 21 appropriation, any agency appropriated moneys pursuant to  
17 22 this division of this Act shall give first preference when  
17 23 purchasing a product to an Iowa product or a product produced  
17 24 by an Iowa-based business, and shall give second preference to  
17 25 a United States product or a product produced by a business  
17 26 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.

17 27 Sec. 28. LIMITATION OF STANDING APPROPRIATION.  
17 28 Notwithstanding the standing appropriation in the following  
17 29 designated section for the fiscal year beginning July 1, 2026,  
17 30 and ending June 30, 2027, the amount appropriated from the  
17 31 general fund of the state pursuant to that section for the  
17 32 following designated purpose shall not exceed the following  
17 33 amount:  
17 34 For the enforcement of chapter 453D relating to tobacco  
17 35 product manufacturers under section 453D.8:  
18 1 ..... \$ 17,525

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

18 2 DIVISION II  
18 3 DEPOSIT OF CERTAIN FEES

18 4 Sec. 29. Section 10A.519, subsection 3, Code 2026, is  
18 5 amended by adding the following new paragraph:  
18 6 NEW PARAGRAPH c. The fees collected by the director  
18 7 under this subsection shall be deposited in the licensing and

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

18 8 regulation fund created in section 10A.507.

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

18 9 Sec. 30. Section 10A.519, subsection 7, Code 2026, is  
18 10 amended to read as follows:

CODE: Repeals the Consumer Fireworks Fee Fund.

18 11 ~~7.—a.—A consumer fireworks fee fund is created in the state  
18 12 treasury under the control of the director. Notwithstanding  
18 13 section 12C.7, interest or earnings on moneys in the consumer  
18 14 fireworks fee fund shall be credited to the consumer fireworks  
18 15 fee fund. Moneys in the fund are appropriated to the director  
18 16 to be used to fulfill the responsibilities of the director for  
18 17 the administration and enforcement of this section and section  
18 18 10A.520 and to provide grants pursuant to paragraph “b”. The  
18 19 fund shall include the fees collected by the director under the  
18 20 fee schedule established pursuant to subsection 3 and the fees  
18 21 collected by the director under section 10A.520 for wholesaler  
18 22 registration.~~

18 23 ~~—b. The director shall establish a local fire protection and  
18 24 emergency medical service providers grant program to provide  
18 25 grants in the following order of priority:~~

18 26 ~~—(1) a. Local fire protection service providers and  
18 27 local emergency medical service providers to establish or  
18 28 provide fireworks safety education programming to members of  
18 29 the public, and for the purchase of necessary enforcement,  
18 30 protection, or emergency response equipment related to the sale  
18 31 and use of consumer fireworks in this state.~~

18 32 ~~—(2) b. Local volunteer fire protection service providers  
18 33 for the purchase of necessary enforcement, protection, or  
18 34 emergency response equipment.~~

18 35 Sec. 31. Section 10A.520, subsection 3, Code 2026, is  
19 1 amended to read as follows:

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

19 2 3. The director shall establish an annual registration fee  
19 3 of one thousand dollars for wholesalers of consumer fireworks  
19 4 within the state. Registration fees collected pursuant to  
19 5 this section shall be deposited in the ~~consumer fireworks fee  
19 6 fund created in section 10A.519~~ licensing and regulation fund  
19 7 created in section 10A.507.

FISCAL IMPACT: As of April 27, 2026, the balance of the Consumer Fireworks Fee Fund was \$267,112.

19 8 Sec. 32. Section 90A.10, subsection 1, Code 2026, is amended  
19 9 to read as follows:

19 10 1. Moneys collected pursuant to section 90A.9 from a

CODE: Requires the gross admissions receipt tax and any additional charges from professional boxing events to be deposited into the Licensing and Regulation Fund rather

19 11 professional boxing event are appropriated to the department  
 19 12 of inspections, appeals, and licensing and shall be used by  
 19 13 the commissioner to award grants to organizations that promote  
 19 14 amateur boxing matches in this state deposited in the licensing  
 19 15 and regulation fund created in section 10A.507. All other  
 19 16 moneys collected by the commissioner pursuant to this chapter  
 19 17 are appropriated to the department of inspections, appeals, and  
 19 18 licensing and shall be used by the commissioner to administer  
 19 19 this chapter. Section 8.33 applies only to moneys in excess  
 19 20 of the first twenty thousand dollars appropriated each fiscal  
 19 21 year.

than appropriated to the DIAL to award grants to organizations that promote amateur boxing matches.

19 22 Sec. 33. Section 99B.58, Code 2026, is amended to read as  
 19 23 follows:  
 19 24 99B.58 ELECTRICAL OR MECHANICAL AMUSEMENT DEVICES — ~~SPECIAL~~  
 19 25 ~~FUND DEPOSIT OF FEES~~ .  
 19 26 Fees collected by the department pursuant to sections  
 19 27 99B.53 and 99B.56 shall be deposited in a special fund created  
 19 28 in the state treasury. Moneys in the fund are appropriated  
 19 29 to the department of inspections, appeals, and licensing  
 19 30 and the department of public safety for administration and  
 19 31 enforcement of this subchapter, including employment of  
 19 32 necessary personnel. The distribution of moneys in the fund  
 19 33 to the department of inspections, appeals, and licensing and  
 19 34 the department of public safety shall be pursuant to a written  
 19 35 policy agreed upon by the departments. Notwithstanding section  
 20 1 12C.7, subsection 2, interest or earnings on moneys deposited  
 20 2 in the fund shall be credited to the fund. Notwithstanding  
 20 3 section 8.33, moneys remaining in the fund at the end of a  
 20 4 fiscal year shall not revert to the general fund of the state  
 20 5 the licensing and regulation fund created in section 10A.507.

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.

FISCAL IMPACT: Annual registration fees to the Amusement Devices Special Fund have averaged \$294,356 annually between FY 2021 and FY 2025. As of April 27, 2026, the balance of the Amusement Devices Special Fund was \$1,116,601.

20 6 Sec. 34. Section 505.7, subsection 3, Code 2026, is amended  
 20 7 to read as follows:  
 20 8 3. ~~Forty percent of the nonexamination~~ Nonexamination  
 20 9 revenues payable to the division of insurance or the department  
 20 10 of revenue in connection with the regulation of insurance  
 20 11 companies or other entities subject to the regulatory  
 20 12 jurisdiction of the division shall be deposited in the commerce  
 20 13 revolving fund created in section 546.12 and shall be subject  
 20 14 to annual appropriation to the division for its operations  
 20 15 and is also subject to expenditure under subsection 6. The

CODE: Requires that 100.00% of nonexamination revenues payable to the 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. Permits unobligated nonexamination revenues to be deposited into the General Fund.

20 16 remaining Unobligated nonexamination revenues payable to the  
20 17 division of insurance or the department of revenue shall may be  
20 18 deposited in the general fund of the state.

FISCAL IMPACT: Nonexamination revenues collected from FY 2022 through FY 2025 averaged \$20,416,165 per year. 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.

20 19 Sec. 35. TRANSFER OF MONEYS. On the effective date of  
20 20 this division of this Act, unencumbered and unobligated moneys  
20 21 remaining in the consumer fireworks fee fund created in section  
20 22 10A.519, Code 2026, and the special fund created in section  
20 23 99B.58, Code 2026, shall be transferred to the licensing and  
20 24 regulation fund created in section 10A.507.

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 27, 2026, the balance of the Consumer Fireworks Fee Fund was \$267,112 and the balance of the Amusement Devices Special Fund was \$1,116,601.

## Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Administrative Services, Department of</u></b>					
<b>Administrative Services</b>					
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 14
Terrace Hill Operations	460,884	460,884	460,884	0	PG 1 LN 24
State Library	2,626,613	2,626,613	2,626,613	0	PG 1 LN 28
Enrich Iowa Libraries	2,464,823	2,464,823	2,464,823	0	PG 1 LN 34
Cultural Activities	168,403	0	0	0	
Historical Resources	3,136,371	3,804,774	3,804,774	0	PG 2 LN 2
Historical Sites	425,751	425,751	425,751	0	PG 2 LN 10
<b>Total Administrative Services, Department of</b>	<b>\$ 17,484,161</b>	<b>\$ 17,984,161</b>	<b>\$ 17,872,749</b>	<b>\$ -111,412</b>	
<b><u>Auditor of State</u></b>					
<b>Auditor of State</b>					
Auditor of State - General Office	\$ 1,002,686	\$ 1,002,686	\$ 1,002,686	\$ 0	PG 3 LN 5
AOS - Transition Costs of State Entities	48,000	0	0	0	
<b>Total Auditor of State</b>	<b>\$ 1,050,686</b>	<b>\$ 1,002,686</b>	<b>\$ 1,002,686</b>	<b>\$ 0</b>	
<b><u>Ethics and Campaign Disclosure Board, Iowa</u></b>					
<b>Campaign Finance Disclosure</b>					
Ethics & Campaign Disclosure Board	\$ 897,151	\$ 1,045,432	\$ 1,045,432	\$ 0	PG 3 LN 32
<b>Total Ethics and Campaign Disclosure Board, Iowa</b>	<b>\$ 897,151</b>	<b>\$ 1,045,432</b>	<b>\$ 1,045,432</b>	<b>\$ 0</b>	
<b><u>Insurance &amp; Financial Services, Department of</u></b>					
<b>DIFS - Insurance</b>					
IID Captive Insurance	\$ 450,000	\$ 450,000	\$ 450,000	\$ 0	PG 11 LN 10
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 0</b>	
<b><u>Governor/Lt. Governor's Office</u></b>					
<b>Governor's Office</b>					
Presidential Electors	\$ 371	\$ 0	\$ 0	\$ 0	
Governor's/Lt. Governor's Office	2,864,932	2,864,932	2,864,932	0	PG 4 LN 14
Terrace Hill Quarters	144,222	144,222	144,222	0	PG 4 LN 20
<b>Total Governor/Lt. Governor's Office</b>	<b>\$ 3,009,525</b>	<b>\$ 3,009,154</b>	<b>\$ 3,009,154</b>	<b>\$ 0</b>	

## Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Department of Inspections, Appeals, and Licensing</u></b>					
<b>Inspections, Appeals, &amp; Licensing, Department of</b>					
Administration Division	\$ 933,285	\$ 933,285	\$ 808,285	\$ -125,000	PG 4 LN 32
Administrative Hearings Division	654,983	654,983	654,983	0	PG 5 LN 3
Investigations Division	2,769,231	2,769,231	2,769,231	0	PG 5 LN 9
Health Facilities Division	6,206,128	6,206,128	6,206,128	0	PG 5 LN 23
Employment Appeal Board	40,006	530,782	510,782	-20,000	PG 6 LN 19
Food and Consumer Safety	509,565	509,565	0	-509,565	
Iowa Civil Rights Commission	1,385,921	1,385,921	1,538,921	153,000	PG 7 LN 4
Labor Services Division	2,965,719	2,965,719	2,965,719	0	PG 7 LN 13
Workers' Compensation Division	3,381,044	3,381,044	3,381,044	0	PG 7 LN 24
Professional Licensing Division	1,627,969	1,627,969	1,627,969	0	PG 7 LN 35
PERB to Employment Appeal Board	1,296,403	0	0	0	
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 21,770,254</b>	<b>\$ 20,964,627</b>	<b>\$ 20,463,062</b>	<b>\$ -501,565</b>	
<b><u>Management, Department of</u></b>					
<b>Management, Dept. of</b>					
Department Operations	\$ 2,792,095	\$ 3,666,154	\$ 3,666,154	\$ 0	PG 11 LN 28
<b>DOM - Division of Information Technology</b>					
Cybersecurity Office	\$ 4,421,887	\$ 4,421,887	\$ 4,421,887	\$ 0	PG 12 LN 1
<b>Total Management, Department of</b>	<b>\$ 7,213,982</b>	<b>\$ 8,088,041</b>	<b>\$ 8,088,041</b>	<b>\$ 0</b>	
<b><u>Public Information Board</u></b>					
<b>Public Information Board</b>					
Iowa Public Information Board	\$ 363,227	\$ 467,227	\$ 496,227	\$ 29,000	PG 13 LN 18
<b>Total Public Information Board</b>	<b>\$ 363,227</b>	<b>\$ 467,227</b>	<b>\$ 496,227</b>	<b>\$ 29,000</b>	
<b><u>Revenue, Department of</u></b>					
<b>Revenue, Dept. of</b>					
Operations	\$ 15,378,678	\$ 15,378,678	\$ 15,349,678	\$ -29,000	PG 13 LN 29
Tobacco Reporting Requirements	17,525	17,525	17,525	0	PG 17 LN 27
Printing Cigarette Stamps - Standing	98,550	124,652	124,652	0	STANDING
<b>Total Revenue, Department of</b>	<b>\$ 15,494,753</b>	<b>\$ 15,520,855</b>	<b>\$ 15,491,855</b>	<b>\$ -29,000</b>	

## Administration and Regulation General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Secretary of State, Office of the</u></b>					
<b>Secretary of State</b>					
Administration and Elections	\$ 2,566,697	\$ 2,566,697	\$ 2,566,697	\$ 0	PG 14 LN 29
Business Services	1,568,795	1,568,795	1,568,795	0	PG 15 LN 4
<b>Total Secretary of State, Office of the</b>	<b>\$ 4,135,492</b>	<b>\$ 4,135,492</b>	<b>\$ 4,135,492</b>	<b>\$ 0</b>	
<b><u>Treasurer of State, Office of</u></b>					
<b>Treasurer of State</b>					
Treasurer - General Office	\$ 1,046,415	\$ 1,046,415	\$ 1,046,415	\$ 0	PG 16 LN 2
IABLE	0	0	200,000	200,000	PG 16 LN 7
<b>Total Treasurer of State, Office of</b>	<b>\$ 1,046,415</b>	<b>\$ 1,046,415</b>	<b>\$ 1,246,415</b>	<b>\$ 200,000</b>	
<b>Total Administration and Regulation</b>	<b>\$ 72,915,646</b>	<b>\$ 73,714,090</b>	<b>\$ 73,301,113</b>	<b>\$ -412,977</b>	

## Administration and Regulation Other Funds

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Management, Department of</u></b>					
<b>Management, Dept. of</b>					
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	PG 12 LN 32
<b>Total Management, Department of</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 0</b>	
<b><u>Iowa Public Employees' Retirement System</u></b>					
<b>IPERS Administration</b>					
Administration - IPERS	\$ 22,789,430	\$ 26,330,702	\$ 26,330,702	\$ 0	PG 13 LN 6
Pension Administrative System (PAS) - IPERS	0	60,000,000	0	-60,000,000	
<b>Total Iowa Public Employees' Retirement System</b>	<b>\$ 22,789,430</b>	<b>\$ 86,330,702</b>	<b>\$ 26,330,702</b>	<b>\$ -60,000,000</b>	
<b><u>Revenue, Department of</u></b>					
<b>Revenue, Dept. of</b>					
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	PG 14 LN 13
<b>Total Revenue, Department of</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 0</b>	
<b><u>Secretary of State, Office of the</u></b>					
<b>Secretary of State</b>					
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0	PG 15 LN 10
<b>Total Secretary of State, Office of the</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 0</b>	
<b><u>Treasurer of State, Office of</u></b>					
<b>Treasurer of State</b>					
State Accounting Sys. Expenses - RUTF	\$ 316,788	\$ 316,788	\$ 316,788	\$ 0	PG 16 LN 14
<b>Total Treasurer of State, Office of</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 0</b>	
<b><u>Department of Inspections, Appeals, and Licensing</u></b>					
<b>Inspections, Appeals, &amp; Licensing, Department of</b>					
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 9 LN 33
<b>Inspections, Appeals, &amp; Licensing, Department of</b>	<b>\$ 1,686,214</b>	<b>\$ 1,686,214</b>	<b>\$ 1,623,897</b>	<b>\$ -62,317</b>	
<b>DIAL - Racing and Gaming Commission</b>					
Gaming Regulation - GRF	\$ 7,448,600	\$ 7,621,999	\$ 8,049,999	\$ 428,000	PG 9 LN 17
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 9,134,814</b>	<b>\$ 9,308,213</b>	<b>\$ 9,673,896</b>	<b>\$ 365,683</b>	

## Administration and Regulation Other Funds

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Insurance &amp; Financial Services, Department of</u></b>					
<b>DIFS - Banking Division</b>					
Banking Division - CMRF	\$ 14,343,523	\$ 14,881,690	\$ 14,881,690	\$ 0	PG 10 LN 15
<b>DIFS - Credit Union</b>					
Credit Union Division - CMRF	\$ 2,875,989	\$ 3,018,710	\$ 3,018,710	\$ 0	PG 10 LN 21
<b>DIFS - Insurance</b>					
PSAO Report - CMRF	\$ 0	\$ 225,000	\$ 0	\$ -225,000	
Insurance Division - CMRF	9,726,541	11,010,719	11,010,719	0	PG 10 LN 27
<b>DIFS - Insurance</b>	<b>\$ 9,726,541</b>	<b>\$ 11,235,719</b>	<b>\$ 11,010,719</b>	<b>\$ -225,000</b>	
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 26,946,053</b>	<b>\$ 29,136,119</b>	<b>\$ 28,911,119</b>	<b>\$ -225,000</b>	
<b><u>Utilities Commission</u></b>					
<b>Utilities Commission</b>					
Utilities Division - CMRF	\$ 11,659,071	\$ 12,080,831	\$ 12,080,831	\$ 0	PG 16 LN 23
<b>Total Utilities Commission</b>	<b>\$ 11,659,071</b>	<b>\$ 12,080,831</b>	<b>\$ 12,080,831</b>	<b>\$ 0</b>	
<b>Total Administration and Regulation</b>	<b>\$ 72,403,331</b>	<b>\$ 138,729,828</b>	<b>\$ 78,870,511</b>	<b>\$ -59,859,317</b>	

## Administration and Regulation FTE Positions

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Management, Department of</u></b>					
<b>Management, Dept. of</b>					
Department Operations	24.97	28.00	29.00	1.00	PG 11 LN 28
<b>DOM - Division of Information Technology</b>					
Cybersecurity Office	0.00	24.39	24.39	0.00	PG 12 LN 1
<b>Total Management, Department of</b>	<u>24.97</u>	<u>52.39</u>	<u>53.39</u>	<u>1.00</u>	
<b><u>Administrative Services, Department of</u></b>					
<b>Administrative Services</b>					
Operations	42.41	49.60	50.00	0.40	PG 1 LN 9
Utilities	1.00	1.00	1.00	0.00	PG 1 LN 14
Terrace Hill Operations	3.75	4.37	4.37	0.00	PG 1 LN 24
State Library	17.02	18.15	19.00	0.85	PG 1 LN 28
Cultural Activities	0.34	0.00	0.00	0.00	
Historical Resources	29.37	25.51	37.00	11.49	PG 2 LN 2
Historical Sites	2.33	2.31	3.00	0.69	PG 2 LN 10
<b>Administrative Services</b>	<u>96.24</u>	<u>100.94</u>	<u>114.37</u>	<u>13.43</u>	
<b>DAS - State Library of Iowa</b>					
State Library	0.29	0.00	0.00	0.00	
<b>Total Administrative Services, Department of</b>	<u>96.53</u>	<u>100.94</u>	<u>114.37</u>	<u>13.43</u>	
<b><u>Auditor of State</u></b>					
<b>Auditor of State</b>					
Auditor of State - General Office	103.03	103.70	98.00	-5.70	PG 3 LN 5
<b>Total Auditor of State</b>	<u>103.03</u>	<u>103.70</u>	<u>98.00</u>	<u>-5.70</u>	
<b><u>Ethics and Campaign Disclosure Board, Iowa</u></b>					
<b>Campaign Finance Disclosure</b>					
Ethics & Campaign Disclosure Board	6.73	6.62	7.00	0.38	PG 3 LN 32
<b>Total Ethics and Campaign Disclosure Board, Iowa</b>	<u>6.73</u>	<u>6.62</u>	<u>7.00</u>	<u>0.38</u>	

## Administration and Regulation FTE Positions

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Insurance &amp; Financial Services, Department of</u></b>					
<b>IDR - Alcoholic Beverages</b>					
Alcoholic Beverages Operations	0.21	0.00	0.00	0.00	
<b>DIFS - Banking Division</b>					
Banking Division - CMRF	74.28	79.00	79.00	0.00	PG 10 LN 15
<b>DIFS - Credit Union</b>					
Credit Union Division - CMRF	15.35	16.00	16.00	0.00	PG 10 LN 21
<b>DIFS - Insurance</b>					
Insurance Division - CMRF	118.72	131.85	131.85	0.00	PG 10 LN 27
Captive Insurance Fund	1.18	1.50	2.00	0.50	PG 11 LN 10
<b>DIFS - Insurance</b>	<u>119.90</u>	<u>133.35</u>	<u>133.85</u>	<u>0.50</u>	
<b>Total Insurance &amp; Financial Services, Department of</b>	<u>209.74</u>	<u>228.35</u>	<u>228.85</u>	<u>0.50</u>	
<b><u>Utilities Commission</u></b>					
<b>Utilities Commission</b>					
Utilities Division - CMRF	75.19	96.50	80.00	-16.50	PG 16 LN 23
<b>Total Utilities Commission</b>	<u>75.19</u>	<u>96.50</u>	<u>80.00</u>	<u>-16.50</u>	
<b><u>Governor/Lt. Governor's Office</u></b>					
<b>Governor's Office</b>					
Governor's/Lt. Governor's Office	23.15	25.00	25.00	0.00	PG 4 LN 14
Terrace Hill Quarters	1.42	1.93	2.00	0.07	PG 4 LN 20
<b>Total Governor/Lt. Governor's Office</b>	<u>24.56</u>	<u>26.93</u>	<u>27.00</u>	<u>0.07</u>	

## Administration and Regulation FTE Positions

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Department of Inspections, Appeals, and Licensing</u></b>					
<b>Inspections, Appeals, &amp; Licensing, Department of</b>					
Administration Division	26.37	35.10	11.55	-23.55	PG 4 LN 32
Administrative Hearings Division	38.79	43.00	23.00	-20.00	PG 5 LN 3
Investigations Division	44.74	56.00	56.00	0.00	PG 5 LN 9
Health Facilities Division	122.13	132.00	132.00	0.00	PG 5 LN 23
Employment Appeal Board	10.47	11.00	11.00	0.00	PG 6 LN 19
Food and Consumer Safety	35.70	35.65	0.00	-35.65	
Iowa Civil Rights Commission	23.87	27.00	30.00	3.00	PG 7 LN 4
Labor Services Division	39.97	50.00	50.00	0.00	PG 7 LN 13
Workers' Compensation Division	21.97	26.00	26.00	0.00	PG 7 LN 24
Professional Licensing Division	13.54	139.00	139.00	0.00	PG 7 LN 35
PERB to Employment Appeal Board	0.57	0.00	0.00	0.00	
<b>Inspections, Appeals, &amp; Licensing, Department of</b>	<b>378.11</b>	<b>554.75</b>	<b>478.55</b>	<b>-76.20</b>	
<b>DIAL - Racing and Gaming Commission</b>					
Gaming Regulation - GRF	50.32	53.70	57.70	4.00	PG 9 LN 17
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>428.43</b>	<b>608.45</b>	<b>536.25</b>	<b>-72.20</b>	
<b><u>Iowa Public Employees' Retirement System</u></b>					
<b>IPERS Administration</b>					
Administration - IPERS	87.73	77.00	110.00	33.00	PG 13 LN 6
<b>Total Iowa Public Employees' Retirement System</b>	<b>87.73</b>	<b>77.00</b>	<b>110.00</b>	<b>33.00</b>	
<b><u>Public Information Board</u></b>					
<b>Public Information Board</b>					
Iowa Public Information Board	2.86	3.00	4.00	1.00	PG 13 LN 18
<b>Total Public Information Board</b>	<b>2.86</b>	<b>3.00</b>	<b>4.00</b>	<b>1.00</b>	
<b><u>Revenue, Department of</u></b>					
<b>Revenue, Dept. of</b>					
Operations	163.73	166.66	166.66	0.00	PG 13 LN 29
<b>Total Revenue, Department of</b>	<b>163.73</b>	<b>166.66</b>	<b>166.66</b>	<b>0.00</b>	

## Administration and Regulation FTE Positions

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Final Action vs Est. Net FY 2026 (4)	Page and Line # (5)
<b><u>Secretary of State, Office of the</u></b>					
<b>Secretary of State</b>					
Administration and Elections	13.22	19.25	19.25	0.00	PG 14 LN 29
Business Services	12.04	16.75	16.75	0.00	PG 15 LN 4
<b>Total Secretary of State, Office of the</b>	<b>25.26</b>	<b>36.00</b>	<b>36.00</b>	<b>0.00</b>	
<b><u>Treasurer of State, Office of</u></b>					
<b>Treasurer of State</b>					
Treasurer - General Office	27.82	28.00	28.00	0.00	PG 16 LN 2
<b>Total Treasurer of State, Office of</b>	<b>27.82</b>	<b>28.00</b>	<b>28.00</b>	<b>0.00</b>	
<b>Total Administration and Regulation</b>	<b>1,276.58</b>	<b>1,534.54</b>	<b>1,489.52</b>	<b>-45.02</b>	