

**ADMINISTRATION AND REGULATION  
APPROPRIATIONS SUBCOMMITTEE**

**JANUARY 2025**

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## Administration and Regulation Subcommittee Members

### Analysis of the Governor's Budget Recommendations

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David D. Rowley, Vice Chairperson

Matt Blake, Ranking Member

Claire A Celsi

Mike Pike

#### HOUSE

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Travis M. Sitzmann, Vice Chairperson

Megan L. Srinivas, Ranking Member

Jerome Amos Jr.

Mark Cisneros

Dan Gehlbach

Brian Meyer

Jennifer J. Smith

Charley Thomson

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**Joint Administration and Regulation Appropriations Subcommittee**



*Chair*  
**Representative**  
Bergan, Michael R.



*Chair*  
**Senator**  
Guth, Dennis



*Vice Chair*  
**Senator**  
Rowley, David D.



*Vice Chair*  
**Representative**  
Sitzmann, Travis M.



*Ranking Member*  
**Senator**  
Blake, Matt



*Ranking Member*  
**Representative**  
Srinivas, Megan L.



**Representative**  
Amos, Jerome



**Senator**  
Celsi, Claire A



**Representative**  
Cisneros, Mark



**Representative**  
Gehlbach, Dan



**Representative**  
Meyer, Brian



**Senator**  
Pike, Mike



**Representative**  
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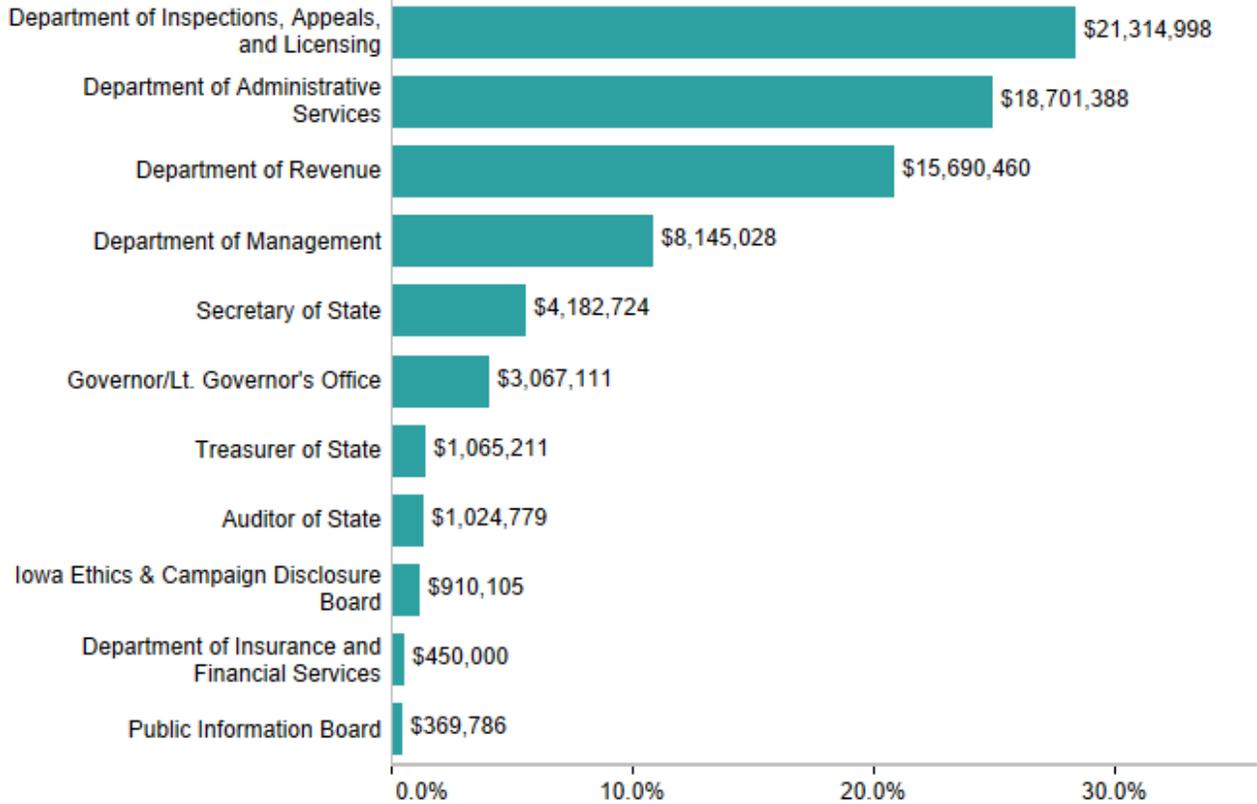
**Representative**  
Thomson, Charley

# Administration and Regulation Appropriations Subcommittee

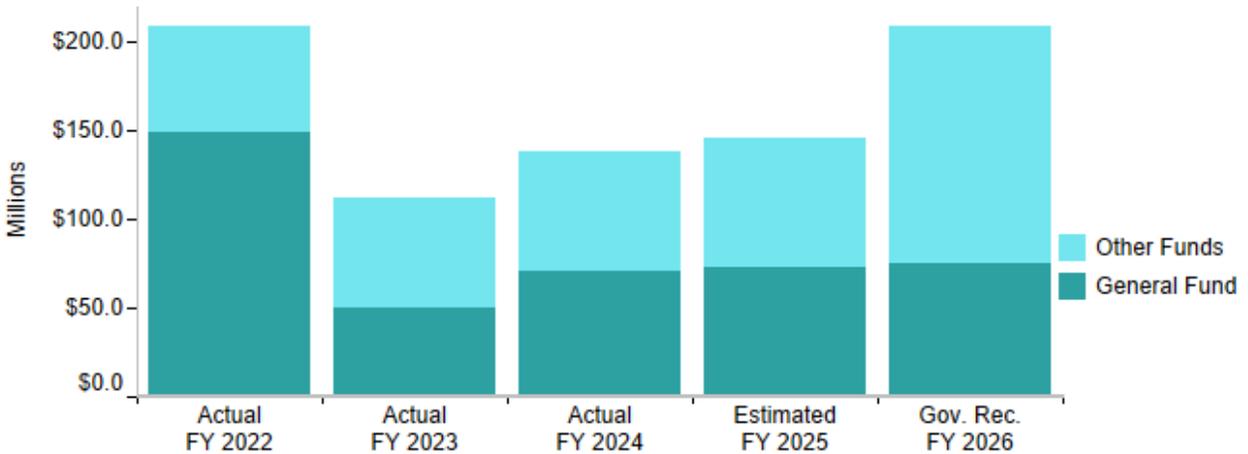
Fiscal Staff: Xavier Leonard  
Joey Lovan

## Analysis of Governor's Budget

### FY 2026 General Fund Governor's Recommendations Total: \$74,921,590



### Funding History by Appropriations Subcommittee — Administration and Regulation

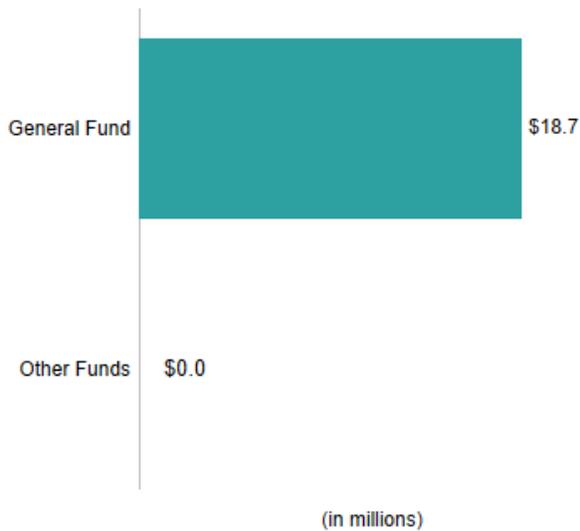


**DEPARTMENT OF ADMINISTRATIVE SERVICES**

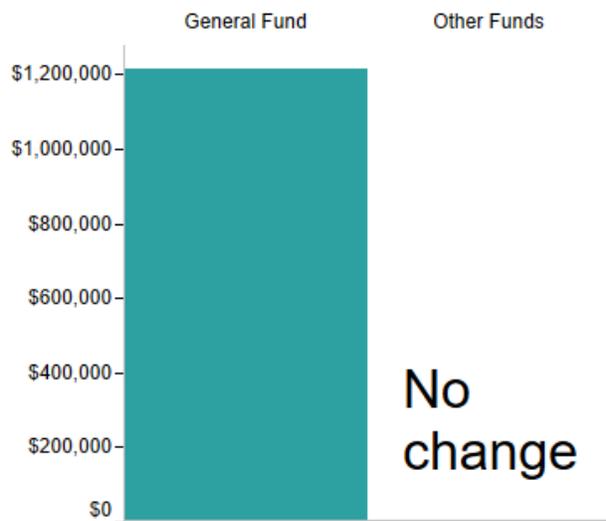
**Overview and Funding History**

**Agency Overview:** The [Department of Administrative Services \(DAS\)](#) was established on July 1, 2003, by combining all or a portion of four existing State agencies (General Services, Revenue and Finance, Personnel, and Information Technology). Currently, the DAS consists of five enterprises providing corporate-level facility and business services to other agencies of State government, and a Core/Finance Operations Division responsible for the internal administration of the Department. The five enterprises are the General Services Enterprise (GSE), Human Resources Enterprise (HRE), Central Procurement and Fleet Services Enterprise (CPFSE), General Council Enterprise (GCE), and State Accounting Enterprise (SAE). The Information Technology Enterprise (ITE) was moved out of the DAS to create the Office of the Chief Information Officer (OCIO) in FY 2015. In 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the State Library was moved to the DAS.

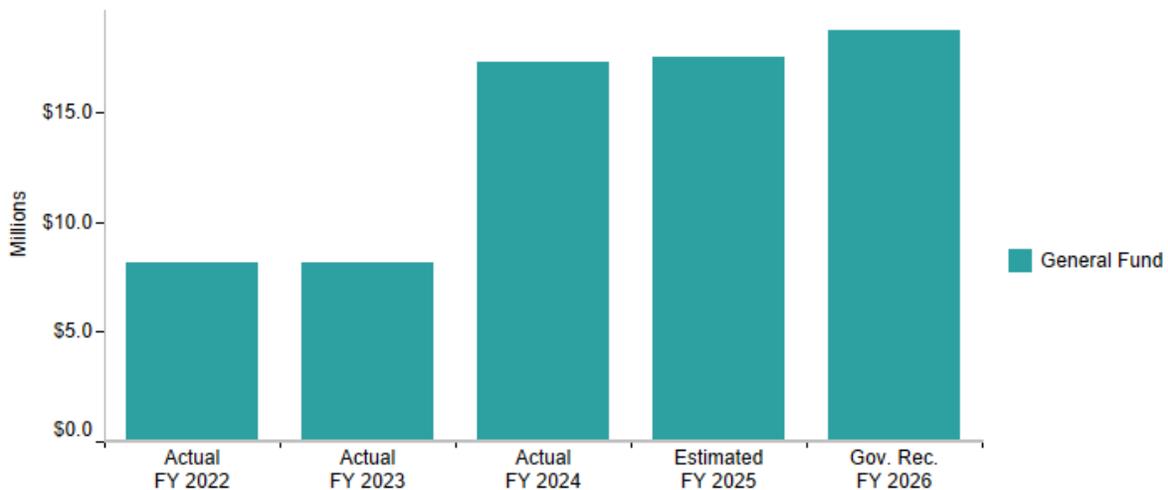
**FY 2026 Governor's Recommendations  
Total: \$18,701,388**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Administrative Services, Department of</b>				
<b>Administrative Services</b>				
Operations	\$ 3,597,181	\$ 3,713,718	\$ 3,751,628	\$ 37,910
Utilities	4,487,598	4,487,598	4,489,924	2,326
Terrace Hill Operations	460,884	460,884	553,531	92,647
State Library	0	2,626,613	2,664,045	37,432
Enrich Iowa Libraries	0	2,464,823	2,464,823	0
Cultural Activities	168,403	168,403	0	-168,403
Historical Resources	3,136,371	3,136,371	4,347,132	1,210,761
Historical Sites	425,751	425,751	430,305	4,554
<b>Administrative Services</b>	<b>\$ 12,276,188</b>	<b>\$ 17,484,161</b>	<b>\$ 18,701,388</b>	<b>\$ 1,217,227</b>
<b>DAS - State Library of Iowa</b>				
State Library	\$ 2,557,594	\$ 0	\$ 0	\$ 0
Enrich Iowa Libraries	2,464,823	0	0	0
<b>DAS - State Library of Iowa</b>	<b>\$ 5,022,417</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Administrative Services, Department of</b>	<b>\$ 17,298,605</b>	<b>\$ 17,484,161</b>	<b>\$ 18,701,388</b>	<b>\$ 1,217,227</b>

**Governor’s FY 2026 Recommended Changes**

**Operations \$37,910**

An increase of \$37,910 for general operating expenses.

**Utilities \$2,326**

An increase of \$2,326 for general operating expenses.

**Terrace Hill Operations \$92,647**

An increase of \$92,647 for operations. Of this increase, \$6,147 is for an increase in general operating expenses and \$86,500 is for an increase for ongoing projects.

**State Library \$37,432**

An increase of \$37,432 for general operating expenses and a decrease of 1.00 full-time equivalent (FTE) position.

**Cultural Activities \$-168,403**

A decrease of \$168,403 and 0.75 FTE position to combine these programs with the Historical Resources appropriation.

**Historical Resources \$1,210,761**

An increase of \$1,210,761 and 4.90 FTE positions for operations, ongoing structural shortfall, and combining the Cultural Activities appropriation. Of the increase, \$42,358 is for general operating expenses, \$1,000,000 is for ongoing structural shortfall, and \$168,403 is for combining the Cultural Activities appropriation.

**Historical Sites \$4,554**

An increase of \$4,554 and 0.81 FTE position for general operating expenses.

**Discussion Items**

**Department of Administrative Services (DAS) Realignment** — The following were transferred to the DAS as a result of 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act).

- Enrich Iowa Libraries
- State Library

- Cultural Activities
- Historical Resources
- Historical Sites

**FY 2025 and FY 2026 DAS Service Rates** — The Customer Council met on October 21, 2024, and adopted the following rates for FY 2025 and FY 2026.

**For FY 2025:**

- Maintained the Design and Construction (D/C) Services rate at \$110.00 per hour. This rate provides funding for the management and oversight for the State agencies involved in facility design, construction, renovation, and energy management. The rate is based on the actual expenditures of the D/C operation and billed to the infrastructure project.
- Decreased the Access Badging rate from \$20.20 per complex position to \$12.12 per complex position. This rate provides resources supporting the addition of, the deletion of, the replacement of, and changes to active badges used to gain access to the controlled doors on the Capitol Complex.

**For FY 2026:**

- Increased the Association — Capitol Complex rate from \$7.25 per square foot to \$7.75 per square foot. This rate is based on the square footage of occupied space by an agency, which includes a pro rata share of the common areas in the building and covers various maintenance, services, energy generation, and administration costs.
- Increased the D/C Services rate from \$110.00 per hour to \$115.00 per hour. This rate provides funding for the management and oversight for State agencies involved in facility design, construction, renovation, and energy management. The rate is based on the actual expenditures of the D/C operation and billed to the infrastructure project.
- Increased the Merit Only Employment Services rate from \$30.60 to \$40.59 per filled position. This is a result of an increase in job search applicants. This rate provides funding for posting vacancies on the DAS website; managing application submissions in the tracking system; monitoring and updating NEOGOV Applicant Tracking and Recruiting system functionality; evaluating applicants for eligibility; issuing eligible lists; and handling disqualification notices and appeals, including placement services for applicants and agencies.
- Increased Merit and Non-Merit Employment Services rate from \$73.44 to \$87.20 per filled position. This is a result of 1.00 additional FTE position. This rate is in addition to the services of the Merit Only Employment rate. This rate provides funding for program areas that apply to all merit-covered and merit-exempt employees, including the creation, updating, and maintenance of the job classification system and associated databases; conducting salary and market surveys; conducting position classification appeals; managing temporary staffing contracts; and administration of Affirmative Action/Equal Employment Opportunity programs.
- Increased the Risk Management (Vehicle Self Insurance) services rate from \$480.00 per vehicle to \$528.00 per vehicle. This rate provides funding of driver insurability assessment, State vehicle collision and accident liability coverage, mediation services to minimize State liability, and recovery for damages when the State is not at fault. This rate also includes investigation, negotiation, and settlement of all liability, collision, and comprehensive claims coverage. This rate is reviewed annually and is dependent on fleet size and claims experience.

**Additional Information.** The [2024 Iowa DAS Business Plan and Report to the Customer Council](#) provides brief descriptions of all DAS utility services and methodologies that were reviewed and approved by the Council. Additional information is also available on the Customer Council's [website](#).

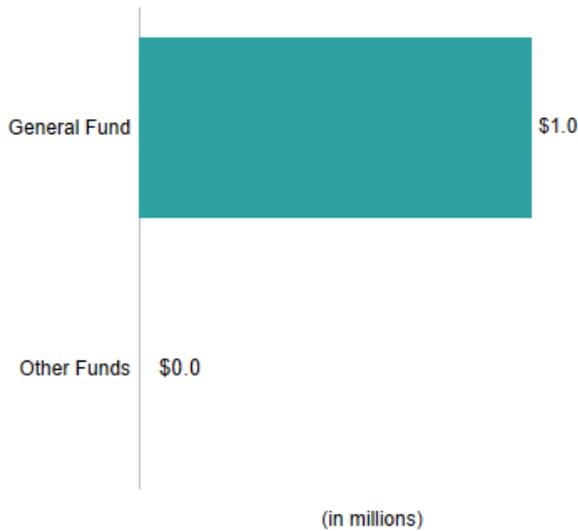
**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**AUDITOR OF STATE**

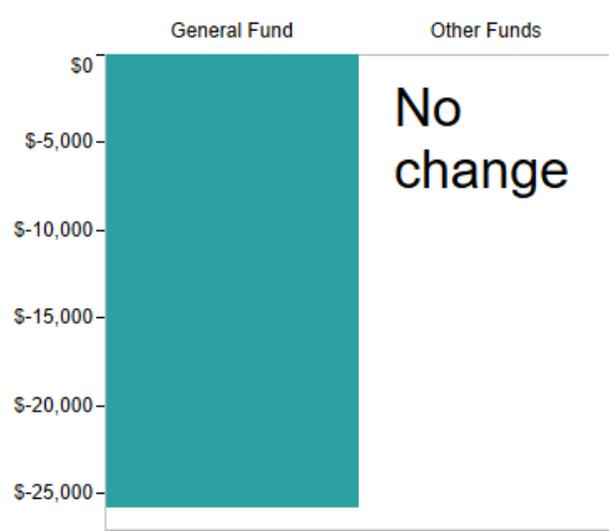
**Overview and Funding History**

**Agency Overview:** The position of [Auditor of State](#) was created in 1857 by [Article IV, Section 22](#), of the Iowa Constitution. The Auditor is a statewide elected official and serves a four-year term. The duties of the Auditor’s Office are enumerated in Iowa Code chapter [11](#). The Auditor’s Office provides independent audits of the financial operations of State and local governments. The Office also reviews government activities to ensure they are conducted in an effective, efficient, and legal manner.

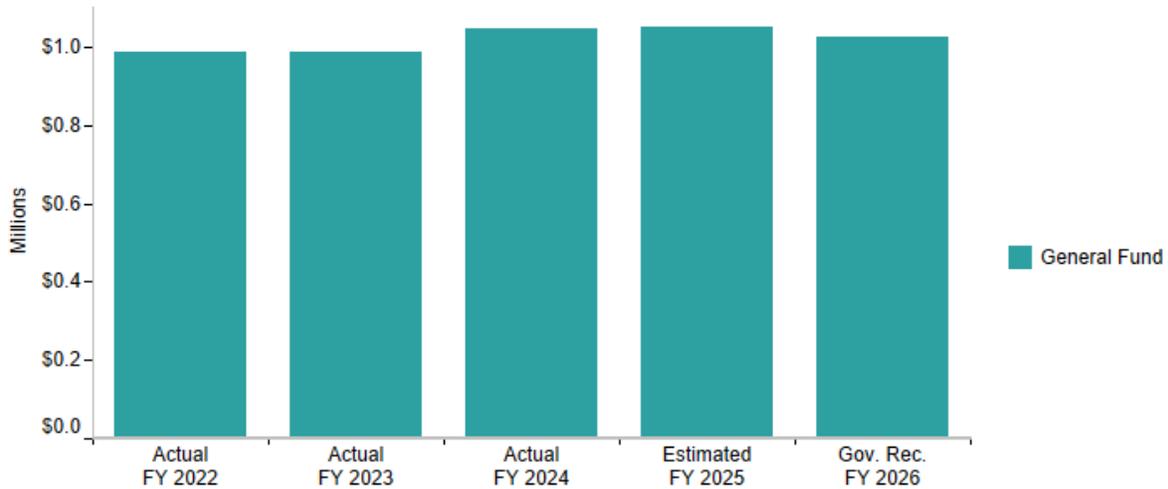
**FY 2026 Governor's Recommendations  
Total: \$1,024,779**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Auditor of State</b>				
<b>Auditor of State</b>				
Auditor of State - General Office	\$ 983,971	\$ 1,002,686	\$ 1,024,779	\$ 22,093
AOS - Transition Costs of State Entities	65,400	48,000	0	-48,000
<b>Total Auditor of State</b>	<b>\$ 1,049,371</b>	<b>\$ 1,050,686</b>	<b>\$ 1,024,779</b>	<b>\$ -25,907</b>

**Governor’s FY 2026 Recommended Changes**

**Auditor of State — General Office** **\$22,093**  
 An increase of \$22,093 and 2.00 FTE positions for general operating expenses.

**Auditor of State — Transition Costs of State Entities** **-\$48,000**  
 A decrease of \$48,000 and 1.00 FTE position to eliminate the Transition Costs of State Entities appropriation, which funded the annual audit costs of State entities that were no longer billable by the Auditor of State as a result of realignment.

**Discussion Items**

**Fee Revenue** — The Office’s primary source of funding comes from billing State agencies, local governments, and other entities pursuant to Iowa Code sections [11.5B](#), [11.6](#), and [11.24](#). The Office of the Auditor of State’s annual General Fund appropriation funds the cost of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs.

**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**ETHICS AND CAMPAIGN DISCLOSURE BOARD**

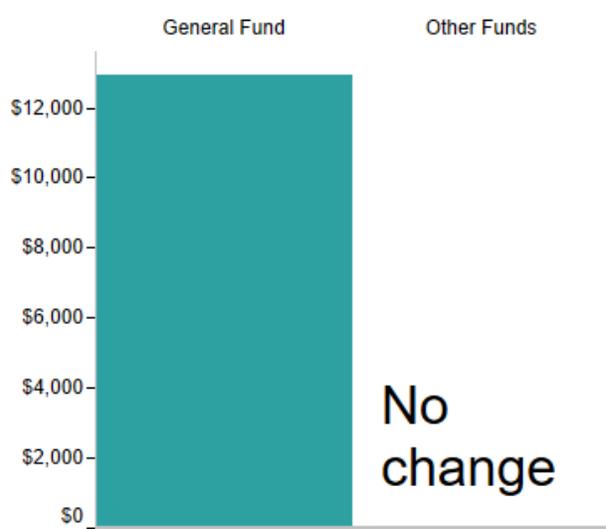
**Overview and Funding History**

**Agency Overview:** The [Iowa Ethics and Campaign Disclosure Board](#) administers and enforces the State campaign, lobbying, and ethics laws. The Board also reports on all gifts and bequests received by an Executive Branch agency other than a Regents university, as specified in Iowa Code section [8.7](#).

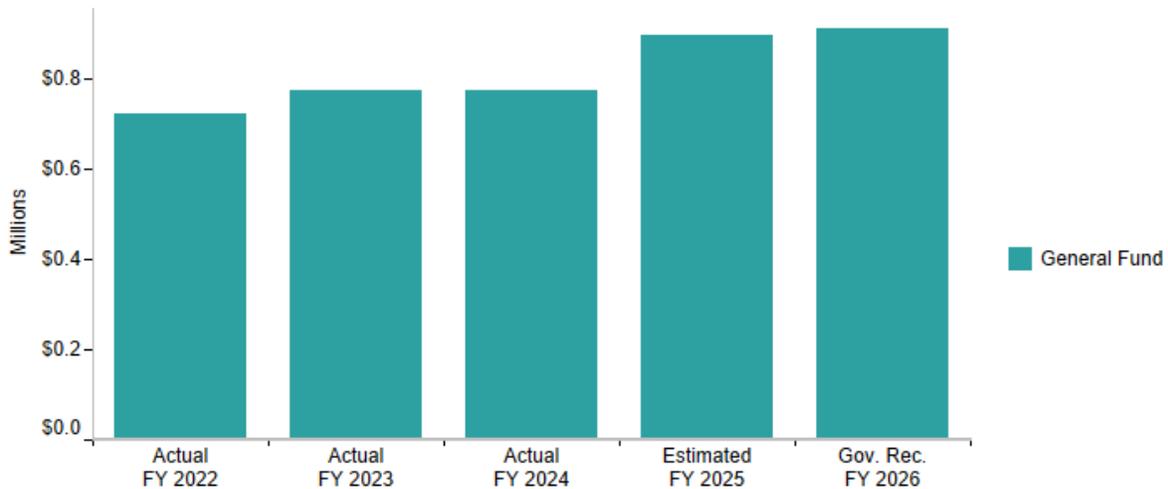
**FY 2026 Governor's Recommendations  
Total: \$910,105**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b>Ethics and Campaign Disclosure Board, Iowa</b>				
<b>Campaign Finance Disclosure</b>				
Ethics & Campaign Disclosure Board	\$ 773,554	\$ 897,151	\$ 910,105	\$ 12,954
<b>Total Ethics and Campaign Disclosure Board, Iowa</b>	<u>\$ 773,554</u>	<u>\$ 897,151</u>	<u>\$ 910,105</u>	<u>\$ 12,954</u>

**Governor’s FY 2026 Recommended Changes**

**Ethics and Campaign Disclosure Board** **\$12,954**

An increase of \$12,954 for general operating expenses.

**Discussion Items**

***Web-Based Reporting System Update*** — The Ethics and Campaign Disclosure Board received \$500,000 from the Technology Reinvestment Fund in FY 2021 and FY 2022 to improve the Board’s web-based electronic filing system. The new web-based reporting system launched in March 2022, ahead of schedule and under budget. The remaining funds were used for enhancements of the system.

***Federal Funds Related to COVID-19*** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES**

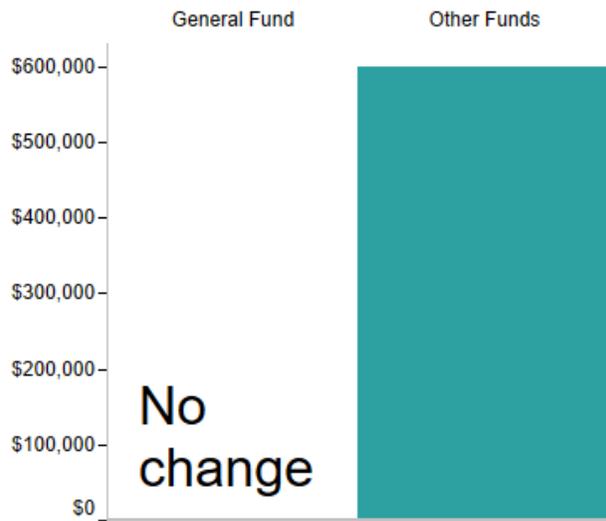
**Overview and Funding History**

**Agency Overview:** The [Department of Insurance and Financial Service \(DIFS\)](#) is comprised of three divisions: the Iowa Division of Banking (IDOB), the Iowa Division of Credit Unions (IDCU), and the Iowa Insurance Division (IID). Each division is responsible for regulation of an industry or a group of industries. Each division’s budget is prepared independently and then combined with the other divisions’ budgets for submission to the Governor and General Assembly for consideration.

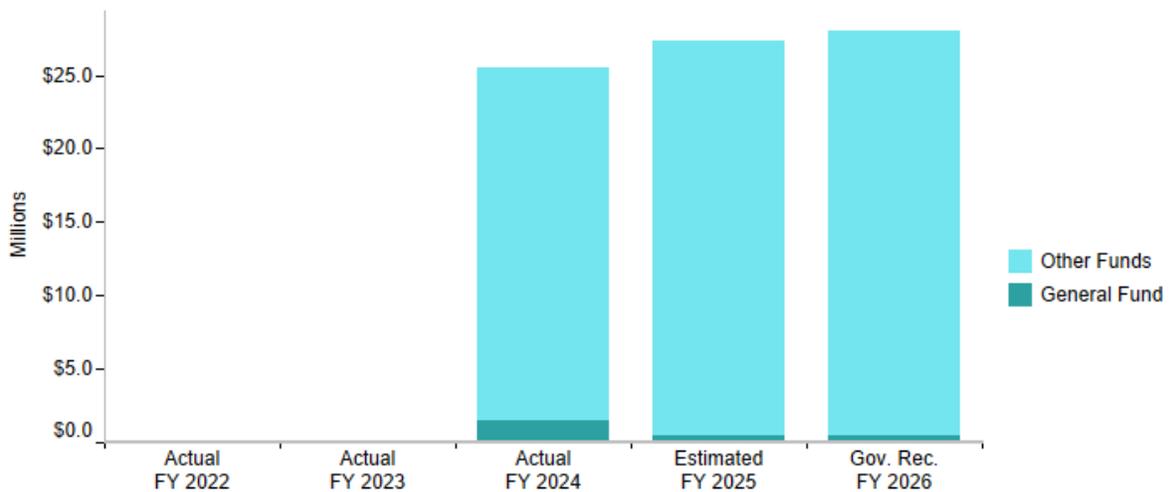
**FY 2026 Governor's Recommendations  
Total: \$27,996,053**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Insurance &amp; Financial Services, Department of</b>				
<b>IDR - Alcoholic Beverages</b>				
Alcoholic Beverages Operations	\$ 1,010,054	\$ 0	\$ 0	\$ 0
<b>DIFS - Insurance</b>				
IID Captive Insurance	\$ 450,000	\$ 450,000	\$ 450,000	\$ 0
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 1,460,054</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Insurance &amp; Financial Services, Department of</b>				
<b>DIFS - Banking Division</b>				
Banking Division - CMRF	\$ 14,004,469	\$ 14,343,523	\$ 14,343,523	\$ 0
<b>DIFS - Credit Union</b>				
Credit Union Division - CMRF	\$ 2,624,690	\$ 2,875,989	\$ 2,875,989	\$ 0
<b>DIFS - Insurance</b>				
Insurance Division - CMRF	\$ 7,398,148	\$ 9,726,541	\$ 10,326,541	\$ 600,000
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 24,027,307</b>	<b>\$ 26,946,053</b>	<b>\$ 27,546,053</b>	<b>\$ 600,000</b>

**Governor’s FY 2026 Recommended Changes**

**Insurance Division — Commerce Revolving Fund (CMRF) \$600,000**

An increase of \$600,000 and 4.00 FTE positions to support the Pharmacy Benefits Manager program.

**Discussion Items**

**Insurance Division — Captive Insurance** — 2023 Iowa Acts, [Senate File 557](#) (FY 2024 Administration and Regulation Appropriations Act), and 2023 Iowa Acts, [Senate File 2433](#) (FY 2025 Administration and Regulation Appropriations Act), each appropriated \$450,000 from the General Fund to fund 2.00 FTE positions for a captive insurance bureau chief, an examiner specialist, and an examiner to examine and ensure compliance matters related to captive insurance. 2023 Iowa Acts, [Senate File 549](#) (Captive Insurance Act), created new sections and amended existing sections under Iowa Code chapters [432](#), [507C](#), and [521J](#) regarding captive insurance companies, insurance companies’ tax, and insurers’ supervision.

**Insurance Division — Pharmacy Benefits Managers** — 2022 Iowa Acts, [Senate File 2385](#) (FY 2023 Administration and Regulation Appropriations Act), appropriated \$200,000 from the CMRF to fund 2.00 FTE positions for an insurance market complaint analyst to investigate complaints as received, and an insurance compliance analyst to examine and enforce compliance matters related to pharmacy benefits manager programs. 2022 Iowa Acts, [House File 2384](#) (Pharmacy Benefits Managers Act), created new sections and amended existing sections under Iowa Code chapters [507B](#), [510B](#), and [510C](#) regarding pharmacy benefits managers, pharmacies, and prescription drug benefits.

**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**IOWA UTILITIES COMMISSION**

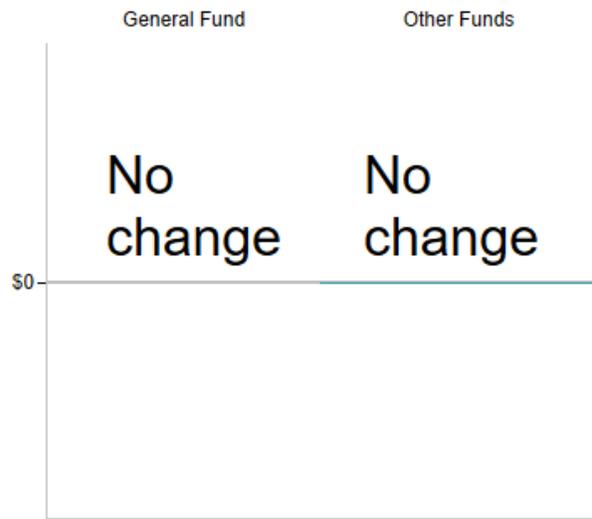
**Overview and Funding History**

**Agency Overview:** The [Iowa Utilities Commission \(IUC\)](#) is responsible for the regulation of the utility industry. In 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the Iowa Utilities Board, now known as the Iowa Utilities Commission, was removed from the now-eliminated Department of Commerce and became a standalone agency. The Board continues to be funded through the Commerce Revolving Fund (CMRF).

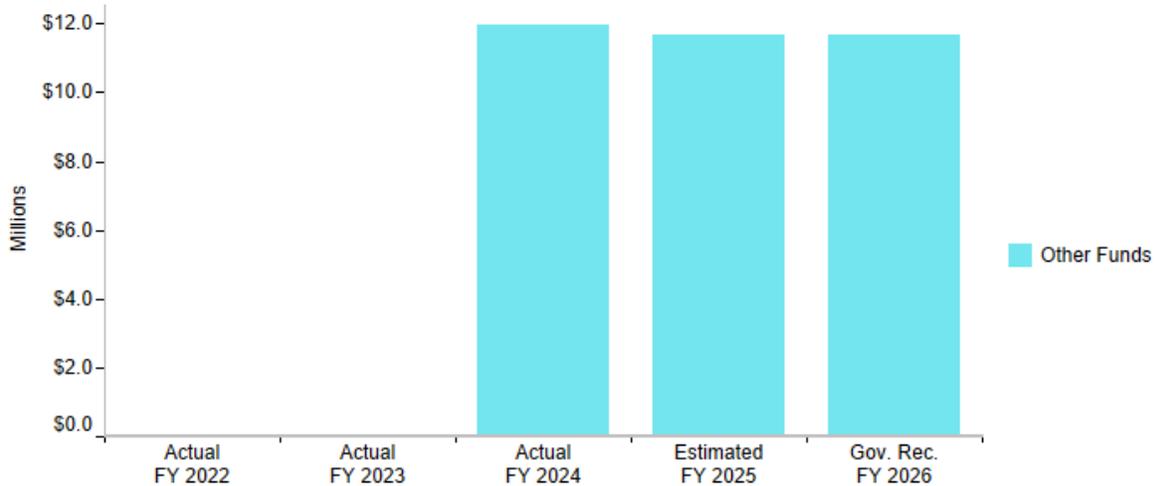
**FY 2026 Governor's Recommendations  
Total: \$11,659,071**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**Other Fund Recommendations**

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b>Utilities Commission</b>				
<b>Utilities Commission</b>				
Utilities Division - CMRF	\$ 11,951,289	\$ 11,659,071	\$ 11,659,071	\$ 0
<b>Total Utilities Commission</b>	<b>\$ 11,951,289</b>	<b>\$ 11,659,071</b>	<b>\$ 11,659,071</b>	<b>\$ 0</b>

**Discussion Items**

**Iowa Utilities Commission Realignment** — 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), reorganized the Department of Commerce and renamed it as the Department of Insurance and Financial Services (DIFS). The Act aligned the Iowa Utilities Board, now known as the Iowa Utilities Commission, from the Department of Commerce to a standalone agency.

**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**OFFICE OF GOVERNOR AND LIEUTENANT GOVERNOR**

**Overview and Funding History**

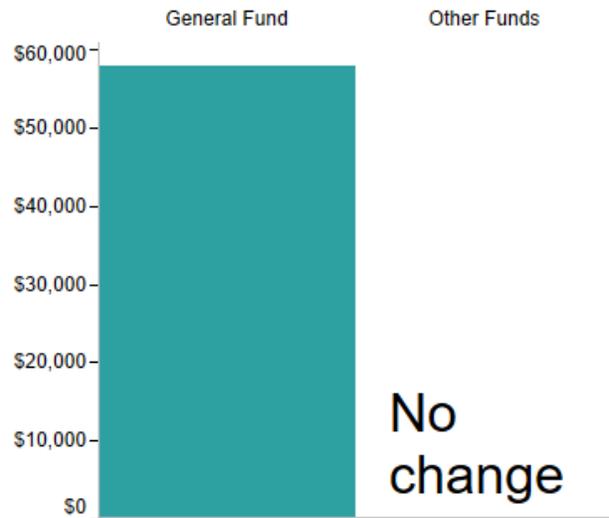
**Agency Overview:** The position of [State Governor](#) was created in 1857 by [Article IV, Section 1](#), of the Iowa Constitution. The Governor is a statewide elected official and serves a four-year term. The duties and responsibilities of the Governor’s Office are specified in Iowa Code chapter [7](#). The Governor’s Office is responsible for managing the Executive Branch and implementing policies and programs in accordance with State law.

The functions funded by the Terrace Hill Quarters appropriation include staffing and expenses of the overall operation of Terrace Hill National Historic Landmark and the Iowa Governor’s Residence, daily food preparation and housekeeping services for the Governor and the Governor’s family, and maintenance of the grounds by the DAS.

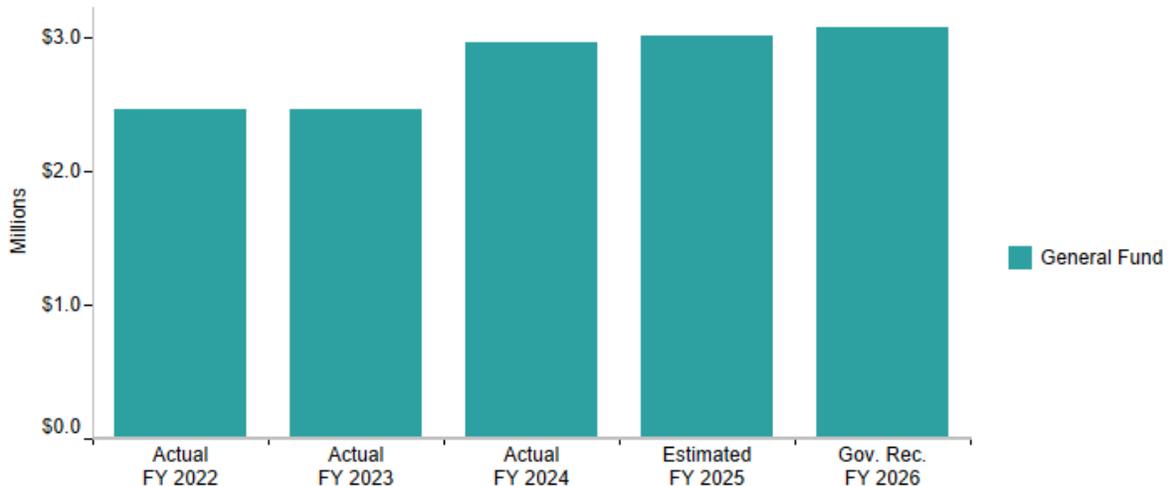
**FY 2026 Governor’s Recommendations  
Total: \$3,067,111**



**Governor’s Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Governor/Lt. Governor's Office</b>				
<b>Governor's Office</b>				
Governor's/Lt. Governor's Office	\$ 2,810,502	\$ 2,864,932	\$ 2,920,608	\$ 55,676
Terrace Hill Quarters	142,281	144,222	146,503	2,281
<b>Total Governor/Lt. Governor's Office</b>	<b>\$ 2,952,783</b>	<b>\$ 3,009,154</b>	<b>\$ 3,067,111</b>	<b>\$ 57,957</b>

**Governor's FY 2026 Recommended Changes**

**Governor's/Lt. Governor's Office** **\$55,676**

An increase of \$55,676 for general operating expenses.

**Terrace Hill Quarters** **\$2,281**

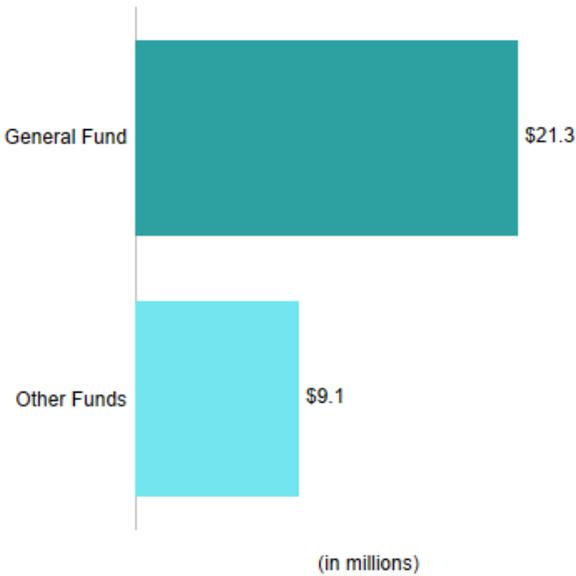
An increase of \$2,281 for general operating expenses.

**DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING**

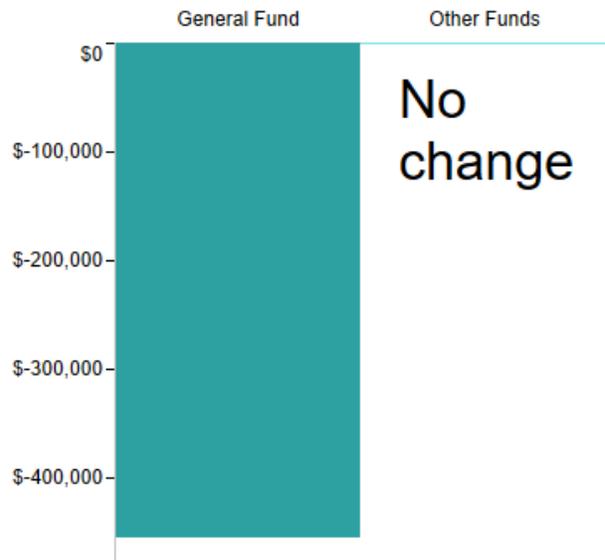
**Overview and Funding History**

**Agency Overview:** The [Department of Inspections, Appeals, and Licensing \(DIAL\)](#) is a regulatory agency charged with protecting the health, safety, and well-being of Iowans. The DIAL consists of eight major divisions: the Administration Division, the Administrative Hearings Division, the Building and Construction Division, the Health and Safety Division, the Investigations Division, the Labor Services Division, the Professional Licensing Division, and the Workers' Compensation Division. The Food Safety Bureau and the Social and Charitable Gambling Unit are located in the Health and Safety Division. The DIAL also includes four administrative units: the Employment Appeal Board, the Iowa Civil Rights Commission, the Iowa Racing and Gaming Commission, and the State Public Defender. The State Public Defender is funded through the Justice System Appropriations Subcommittee and is not discussed in this section.

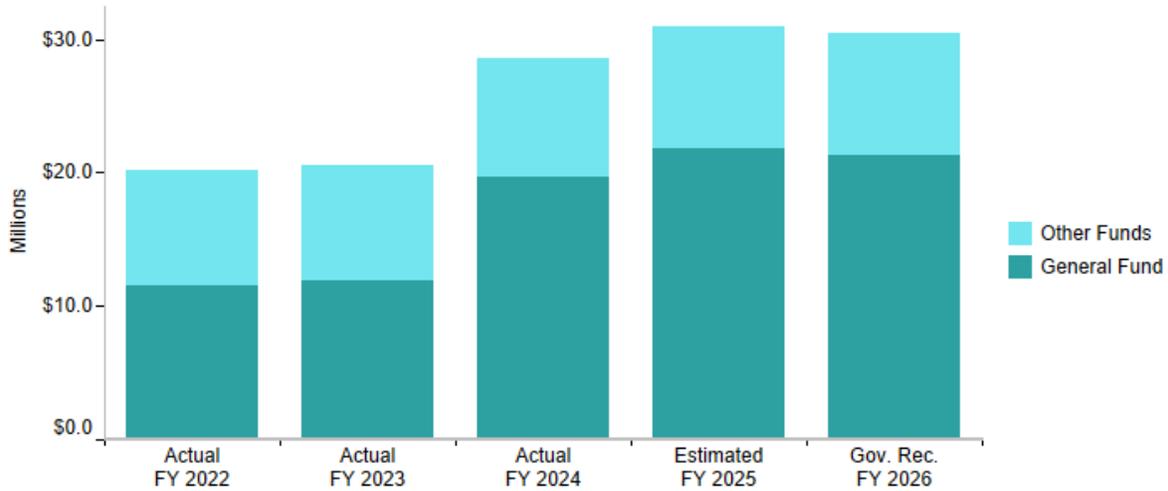
**FY 2026 Governor's Recommendations**  
Total: \$30,449,812



**Governor's Recommendations Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Department of Inspections, Appeals, and Licensing</b>				
<b>Inspections, Appeals, &amp; Licensing, Department of</b>				
Administration Division	\$ 545,733	\$ 933,285	\$ 955,906	\$ 22,621
Administrative Hearings Division	624,374	654,983	676,051	21,068
Investigations Division	2,235,992	2,769,231	2,806,833	37,602
Health Facilities Division	4,862,971	6,206,128	6,293,552	87,424
Employment Appeal Board	38,865	40,006	531,497	491,491
Food and Consumer Safety	509,565	509,565	547,673	38,108
Iowa Civil Rights Commission	1,337,999	1,385,921	1,419,253	33,332
Labor Services Division	3,365,697	2,965,719	3,004,316	38,597
Workers' Compensation Division	3,321,044	3,381,044	3,434,641	53,597
Professional Licensing Division	2,862,660	1,627,969	1,645,276	17,307
PERB to Employment Appeal Board	0	1,296,403	0	-1,296,403
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 19,704,900</b>	<b>\$ 21,770,254</b>	<b>\$ 21,314,998</b>	<b>\$ -455,256</b>

**Governor's FY 2026 Recommended Changes**

**Administration Division** **\$22,621**

An increase of \$22,621 for general operating expenses.

**Administrative Hearings Division** **\$21,068**

An increase of \$21,068 for general operating expenses.

**Investigations Division** **\$37,602**

An increase of \$37,602 for general operating expenses.

**Health Facilities Division** **\$87,424**

An increase of \$87,424 for general operating expenses.

**Employment Appeal Board** **\$491,491**

An increase of \$491,491, of which \$715 is for general operating expenses in the Employment Appeal Board (EAB) and the remaining \$490,776 increase is a transfer from the Public Employment Relations Board (PERB) to the Employment Appeal Board appropriation. The transfer includes operating expenses after the PERB consolidation.

**Food and Consumer Safety** **\$38,108**

An increase of \$38,108 for general operating expenses.

**Iowa Civil Rights Commission** **\$33,332**

An increase of \$33,332 for general operating expenses.

**Labor Services Division** **\$38,597**

An increase of \$38,597 for general operating expenses.

**Workers' Compensation Division** **\$53,597**

An increase of \$53,597 for general operating expenses.

**Professional Licensing Division** **\$17,307**

An increase of \$17,307 for general operating expenses.

**PERB to Employment Appeal Board** **\$-1,296,403**

A transfer of \$490,776 to the Employment Appeal Board appropriation. This is an elimination of \$805,627 and 4.00 FTE positions due to PERB consolidation within the EAB.

**Other Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<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	\$ 62,317	\$ 0
DIAL Administrative Hearings - RUTF	1,623,897	1,623,897	1,623,897	0
<b>Inspections, Appeals, &amp; Licensing, Department of</b>	<b>\$ 1,686,214</b>	<b>\$ 1,686,214</b>	<b>\$ 1,686,214</b>	<b>\$ 0</b>
<b>DIAL - Racing and Gaming Commission</b>				
Gaming Regulation - GRF	\$ 7,166,071	\$ 7,448,600	\$ 7,448,600	\$ 0
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 8,852,285</b>	<b>\$ 9,134,814</b>	<b>\$ 9,134,814</b>	<b>\$ 0</b>

**Discussion Items**

**DIAL, Health Facilities Division** — In FY 2023, the Health Facilities Division received an increase of approximately \$318,900 compared to FY 2022 for a required one-time State match to access Centers for Medicare and Medicaid Services (CMS) [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) funding in FY 2023 to address the backlog of long-term care facility State surveys as a result of the pandemic. Unencumbered or unobligated moneys at the close of FY 2023, not to exceed \$318,900, remained available for expenditure for costs associated with the completion of additional surveys. Any unencumbered or unobligated moneys at the close of FY 2024 from moneys that did not revert in FY 2023 were reverted to the General Fund.

**DIAL Transfers** — The following bureaus and units were transferred from one Division within the DIAL to another:

- The Child Labor Wage Claim Unit was transferred from the Labor Services Division to the Investigations Division.
- The Fire Prevention Bureau was transferred from the Professional Licensing Division to the Health Facilities Division.

**PERB to the Employment Appeal Board (EAB)** — Division XXIII (Transition Provisions) of 2024 Iowa Acts, [Senate File 2385](#) (State Government Boards and Commissions Act), eliminated the PERB, and the duties and appropriations were transferred to the EAB as of July 1, 2024. The EAB serves as the final administrative law forum for State and federal unemployment benefit appeals and also hears appeals of rulings of the federal Occupational Safety and Health Administration (OSHA) and rulings on State employee job classifications.

**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

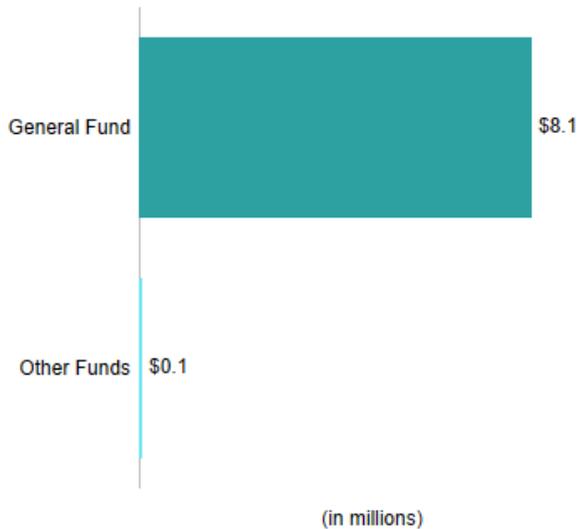
**DEPARTMENT OF MANAGEMENT**

**Overview and Funding History**

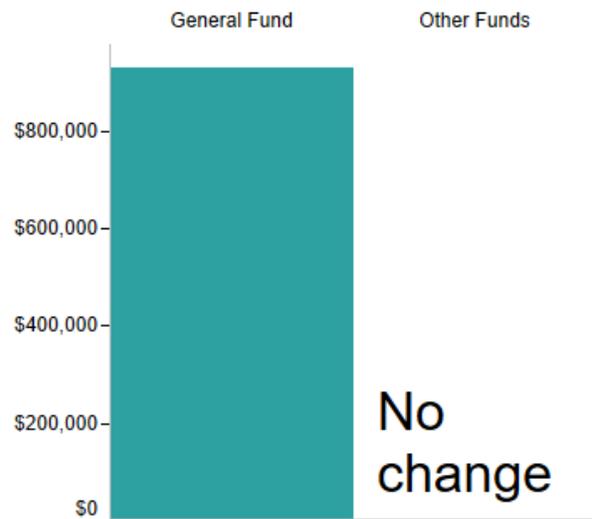
**Agency Overview:** The [Department of Management \(DOM\)](#) is the planning and budgeting agency within the Executive Branch. The Director of the DOM serves as the Governor’s chief financial advisor. The mission of the Department is to lead enterprise planning and coordinate enterprise governance systems through strategic planning to operate as a finance and accountability center.

In 2022 Iowa Acts, chapter [1153](#) (FY 2023 Standing Appropriations Act), the [Office of the Chief Information Officer \(OCIO\)](#), now known as the Division of Information Technology (DoIT), was moved within the DOM. Previously, the OCIO was housed within the DAS before becoming an independent agency in 2013. The Chief Information Officer (CIO) is now selected by the Director of the DOM. The OCIO was created for the purpose of leading, directing, managing, coordinating, and providing accountability for the information technology (IT) resources of State government.

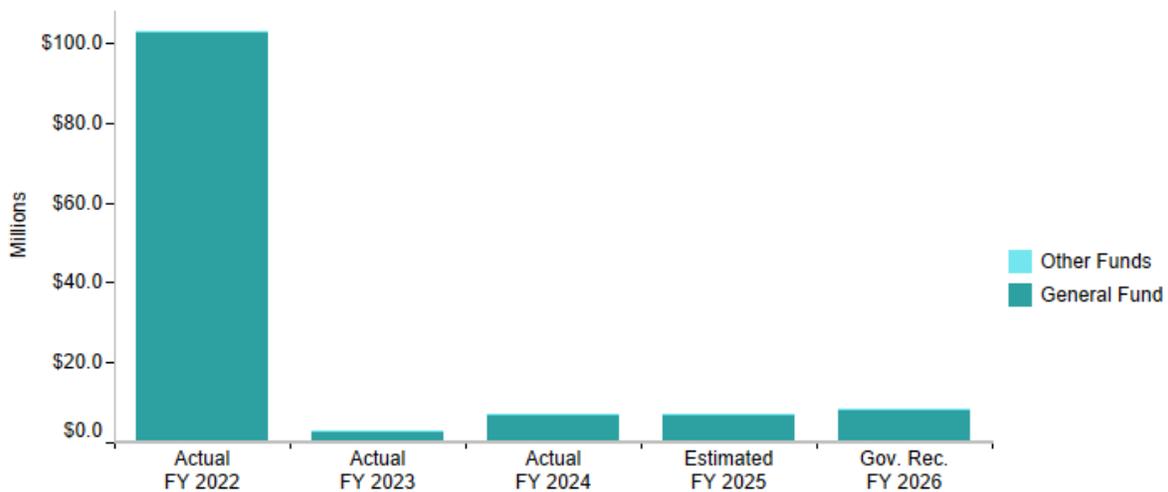
**FY 2026 Governor's Recommendations**  
Total: \$8,201,028



**Governor's Recommendations Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Management, Department of</b>				
Management, Dept. of Department Operations	\$ 2,766,693	\$ 2,792,095	\$ 3,723,141	\$ 931,046
DOM - Division of Information Technology Cybersecurity Office	\$ 4,421,887	\$ 4,421,887	\$ 4,421,887	\$ 0
<b>Total Management, Department of</b>	<b>\$ 7,188,580</b>	<b>\$ 7,213,982</b>	<b>\$ 8,145,028</b>	<b>\$ 931,046</b>

**Governor’s FY 2026 Recommended Changes**

**Department Operations \$931,046**

- An increase of \$874,059 and 8.00 FTE positions to align the Criminal and Juvenile Justice research staff from the Iowa Department of Health and Human Services to the DOM.
- An increase of \$56,987 for general operating expenses.

**Other Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Management, Department of</b>				
Management, Dept. of DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
<b>Total Management, Department of</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 0</b>

**Discussion Items**

**Empower Rural Iowa Broadband Grants Program** — The DOM DoIT, administers the [Empower Rural Iowa Broadband Grants Program](#), a program to increase access to high-speed Internet services in underserved and unserved areas across the State of Iowa. The Broadband Grants Program received \$1,300,000 in appropriations in FY 2019 from the Rebuild Iowa Infrastructure Fund (RIIF), \$5,000,000 in FY 2020 from the General Fund, \$5,000,000 in FY 2021 from the General Fund, and \$100,000,000 in FY 2022 from the General Fund. In 2020, the Broadband Grant Program also received \$50,000,000 in federal [CARES Act](#) funding from the Coronavirus Relief Fund to expand broadband services in Iowa. These funds were awarded to broadband providers in the Division’s Notices of Funding Availability (NOFA) [#003](#) and [#005](#). In January 2022, the Division awarded \$200,829,074 in funding from the [American Rescue Plan Act \(ARPA\)](#) Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), and these funds were made available under NOFA [#007](#). In December 2022, the Broadband Grant Program was awarded \$152,200,000 in federal ARPA Capital Projects Fund (CPF) funding to expand broadband infrastructure in Iowa. In November 2023, the Division awarded up to \$148,960,000 in funding from the ARPA CPF under NOFA [#008](#) for broadband infrastructure projects in Iowa. The Subcommittee may be interested in receiving an update from the DOM DoIT regarding the status and timeline of various sources of broadband infrastructure funding included in the federal [Infrastructure Investment and Jobs Act \(IIJA\)](#).

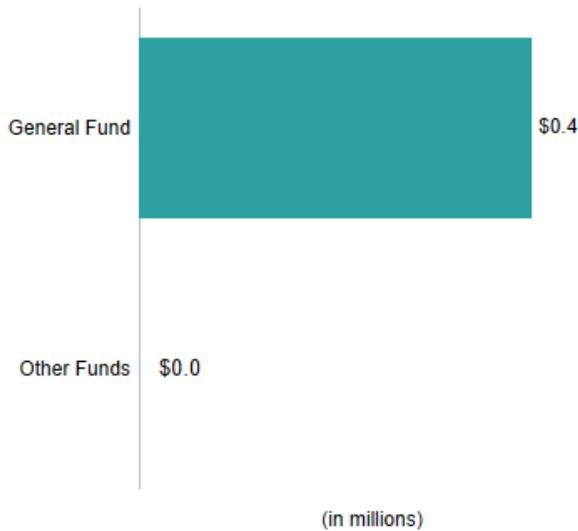
**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**IOWA PUBLIC INFORMATION BOARD**

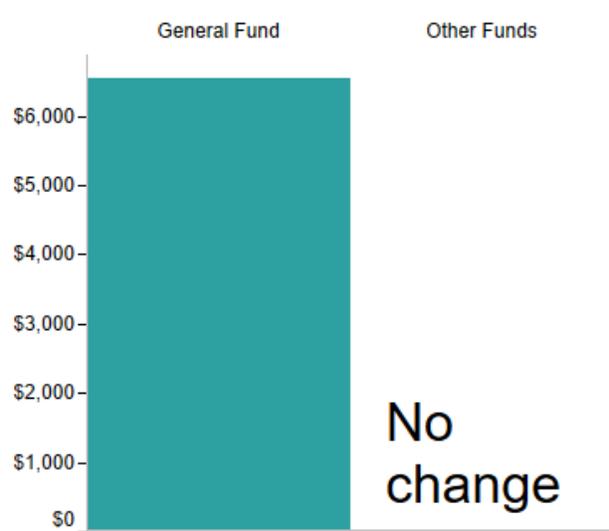
**Overview and Funding History**

**Agency Overview:** The [Iowa Public Information Board \(IPIB\)](#) was created by 2012 Iowa Acts, chapter 1115 (Public Information Board Act), to provide an alternative for complaint proceedings regarding open meetings and public records laws. The Board consists of nine members appointed by the Governor and confirmed by the Senate. Prior to the establishment of the Board, complaints relating to the open meetings and public records laws were handled by different agencies in the State. The Office of Ombudsman handled many of these cases. In addition, some cases were handled by the Attorney General’s Office, as well as internally by local entities. The Board began meeting in July 2012 to organize, develop administrative rules, and identify staffing needs and budget requirements. The Board received a General Fund appropriation and became operational in July 2013.

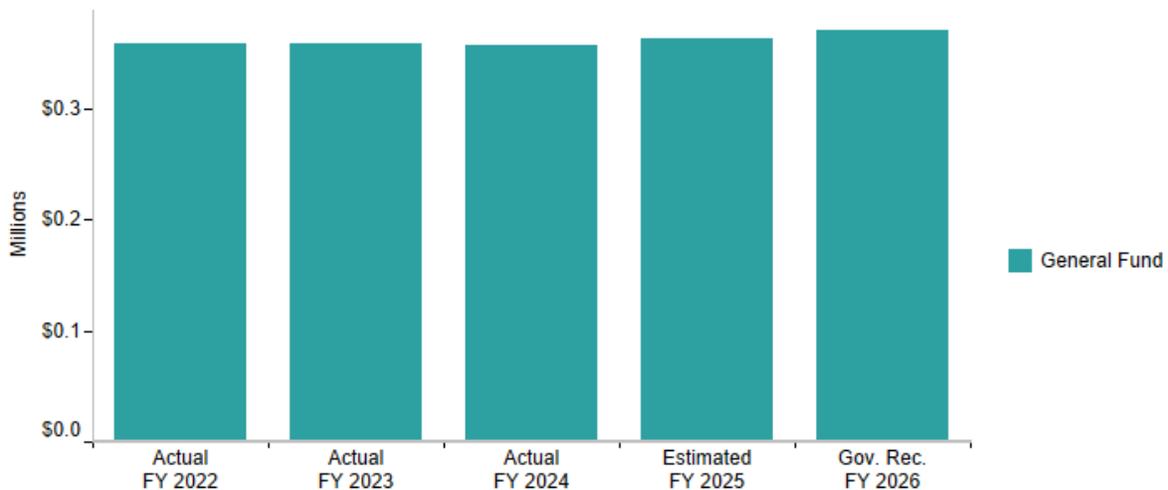
**FY 2026 Governor's Recommendations**  
Total: \$369,786



**Governor's Recommendations Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b>Public Information Board</b>				
Public Information Board				
Iowa Public Information Board	\$ 357,407	\$ 363,227	\$ 369,786	\$ 6,559
<b>Total Public Information Board</b>	<u>\$ 357,407</u>	<u>\$ 363,227</u>	<u>\$ 369,786</u>	<u>\$ 6,559</u>

**Governor’s FY 2026 Recommended Changes**

**Iowa Public Information Board** **\$6,559**

An increase of \$6,559 for general operating expenses.

**Discussion Items**

**Iowa Public Information Board (IPIB) Staffing Update** — The IPIB experienced more staffing changes in 2024. The IPIB consists of 3.00 FTE positions: an executive director, a deputy director, and an attorney.

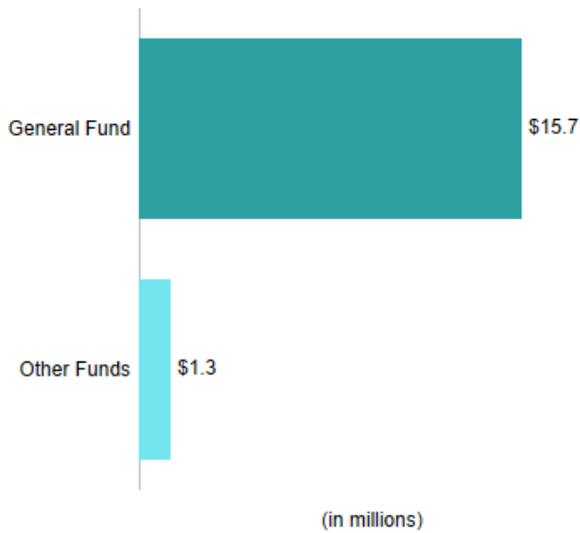
**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**DEPARTMENT OF REVENUE**

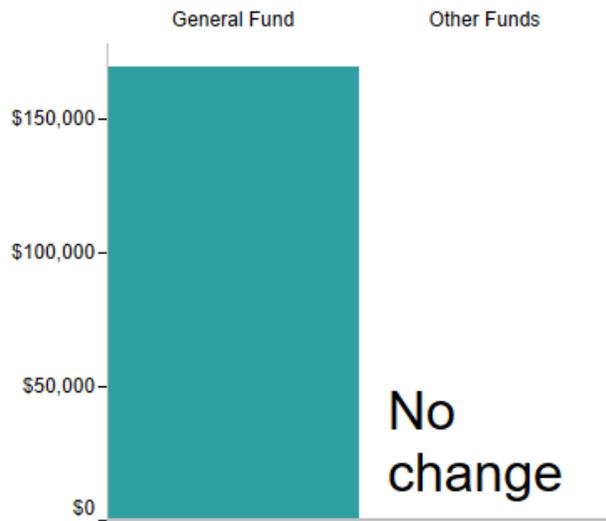
**Overview and Funding History**

**Agency Overview:** The [Department of Revenue \(IDR\)](#) is comprised of seven divisions, including: Alcohol and Tax Operations, Compliance, Internal Services, Legal Services and Appeals, Local Government Services, Lottery, and Research and Policy. The Department also houses the Property Assessment Appeal Board. The IDR collects all taxes in Iowa that are required by law. The Department also provides taxpayers with information that supports tax filing and payments.

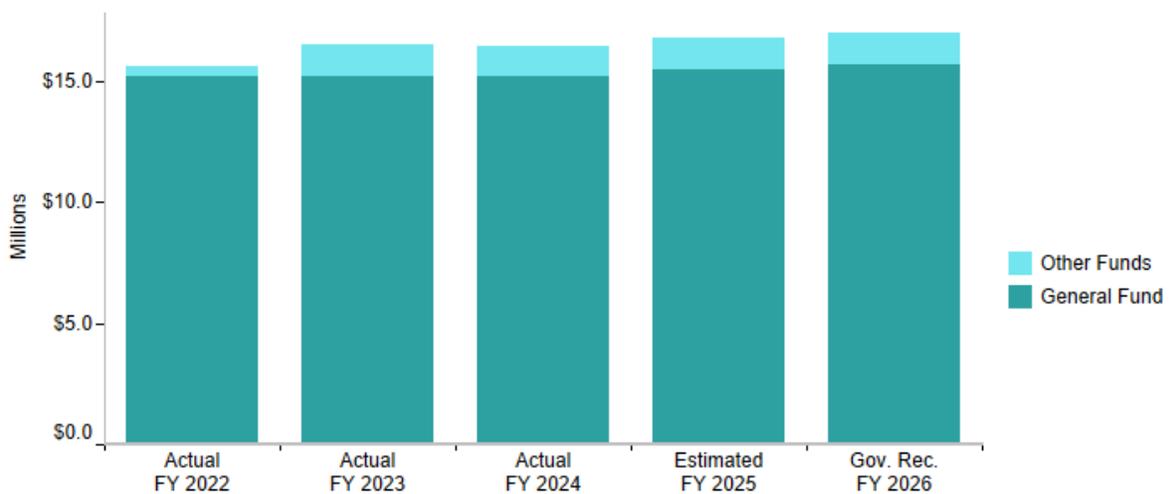
**FY 2026 Governor's Recommendations  
Total: \$16,996,235**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b>Revenue, Department of</b>				
<b>Revenue, Dept. of</b>				
Operations	\$ 15,056,183	\$ 15,378,678	\$ 15,548,283	\$ 169,605
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	113,400	124,652	124,652	0
<b>Total Revenue, Department of</b>	<u>\$ 15,187,108</u>	<u>\$ 15,520,855</u>	<u>\$ 15,690,460</u>	<u>\$ 169,605</u>

**Governor’s FY 2026 Recommended Changes**

**Operations** **\$169,605**

An increase of \$169,605 for general operating expenses.

**Other Fund Recommendations**

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b>Revenue, Department of</b>				
<b>Revenue, Dept. of</b>				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
<b>Total Revenue, Department of</b>	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 0</u>

**Discussion Items**

**GovConnectIowa** — GovConnectIowa requires most Iowa business tax filers to register, renew, and pay fees for select business licenses and permits with the Iowa Lottery Authority, the DIAL, and the Alcoholic Beverages Operations. Most Iowa business tax filers also use the system to file sales, use, withholding, and fuel tax returns and reports; submit deposits or payments for sales, use, withholding, and fuel taxes; and communicate with State agencies. The initial rollout of the system occurred in November 2021.

The second rollout of the system occurred in November 2022. In addition to providing updated functionality, this rollout required corporation, S corporation, partnership, and franchise taxpayers to manage their tax account information and make payments. The system is also used for tax credit applications and administration that were previously available in the Tax Credit Award, Claim, and Transfer Administration System (CACTAS). Individuals also have access to manage or apply for additional business licenses or permits.

The third rollout of the system occurred in November 2023. This rollout added new features for individual income tax, fiduciary, and inheritance taxpayers to make payments and manage their accounts. The rollout also included the administration of the State of Iowa Offset Program and expanded functionality for the DIAL.

A fourth rollout of the system occurred in November 2024. This rollout addressed local government oversight and distributions, utility replacement tax, central assessments, statewide property tax, cigarette and tobacco products tax and related licensing, and other miscellaneous fees and taxes. A fifth rollout is planned for November 2025 and will be used by alcohol business filers. The project first received funding in FY 2020.

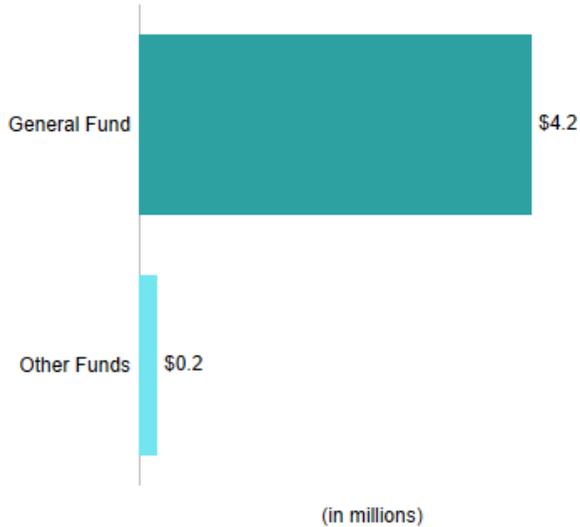
**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**SECRETARY OF STATE**

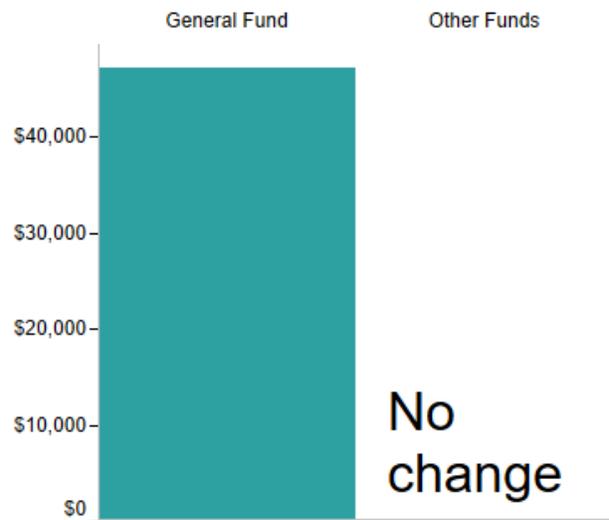
**Overview and Funding History**

**Agency Overview:** The Office of the [Secretary of State](#) was created in 1857 in [Article IV, Section 22](#), of the Iowa Constitution. The Secretary of State is a statewide elected official and serves a four-year term. The duties of the Office are enumerated in Iowa Code chapter [9](#). The Office also coordinates and supervises elections and maintains and operates the Voter Registration Program.

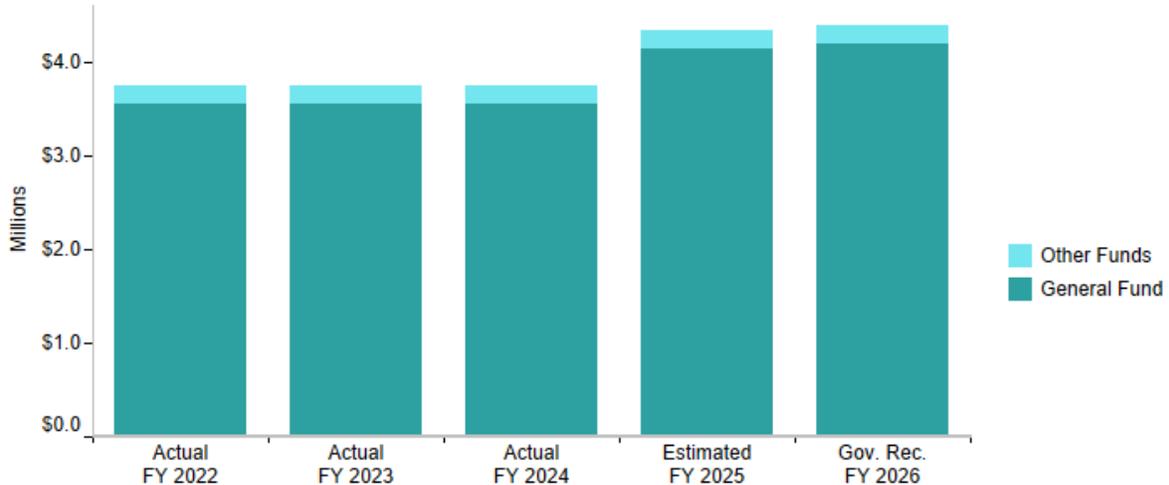
**FY 2026 Governor's Recommendations  
Total: \$4,378,124**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b>Secretary of State, Office of the</b>				
<b>Secretary of State</b>				
Administration and Elections	\$ 2,121,759	\$ 2,566,697	\$ 2,593,508	\$ 26,811
Business Services	1,417,535	1,568,795	1,589,216	20,421
<b>Total Secretary of State, Office of the</b>	<b>\$ 3,539,294</b>	<b>\$ 4,135,492</b>	<b>\$ 4,182,724</b>	<b>\$ 47,232</b>

**Governor’s FY 2026 Recommended Changes**

**Administration and Elections \$26,811**

An increase of \$26,811 for general operating expenses.

**Business Services \$20,421**

An increase of \$20,421 for general operating expenses.

**Other Fund Recommendations**

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b>Secretary of State, Office of the</b>				
<b>Secretary of State</b>				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
<b>Total Secretary of State, Office of the</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 0</b>

**Discussion Items**

**Technology Modernization Fund Update** — 2017 Iowa Acts, chapter [170](#) (FY 2018 Standing Appropriations Act), created a Technology Modernization Fund under the control of the Secretary of State. From each fee collected by the Secretary of State, the amount credited to the Fund equaled the difference between the fee amount collected and the amount assessed for the same fee on June 30, 2017. No more than \$2,000,000 could be credited to the Fund in a fiscal year, and moneys in the Fund were appropriated to the Secretary of State for purposes of modernizing technology used by the Office to fulfill its duties. The Fund was repealed on July 1, 2022 (FY 2023). The Fund is codified in Iowa Code section [9.4A](#). 2022 Iowa Acts, [Senate File 2385](#) (FY 2023 Administration and Regulation Appropriations Act), permitted any unobligated or unencumbered moneys remaining in the Fund to be appropriated to the Secretary of State for purposes of modernization within the Business Services Division until fully expended or until June 30, 2026, whichever occurs first. The amount in the Fund as of January 2025 is \$968,921.

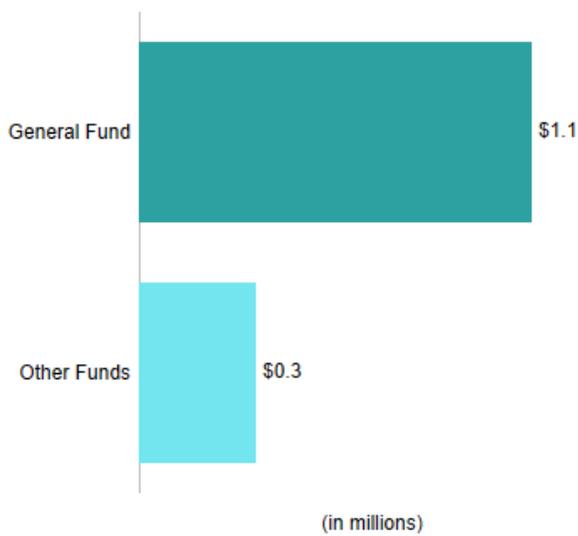
**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**TREASURER OF STATE**

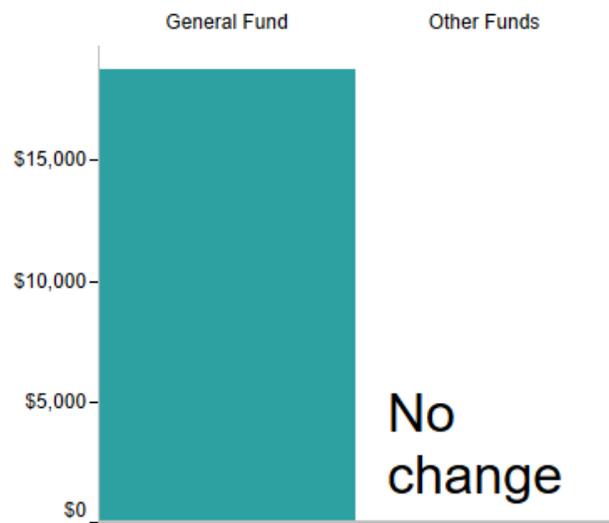
**Overview and Funding History**

**Agency Overview:** The position of [Treasurer of State](#) was created in 1857 by [Article IV, Section 22](#), of the Iowa Constitution. The Treasurer is a statewide elected official and serves a four-year term. The duties and responsibilities of the Office are enumerated in Iowa Code chapter [12](#). The Treasurer of State provides financial services to the State of Iowa by maintaining records of the receipts and disbursements in the State Treasury. The Treasurer is responsible for reporting the bonding activities of all political subdivisions and agencies and makes recommendations to the General Assembly and the Governor on modifications to the bonding authority.

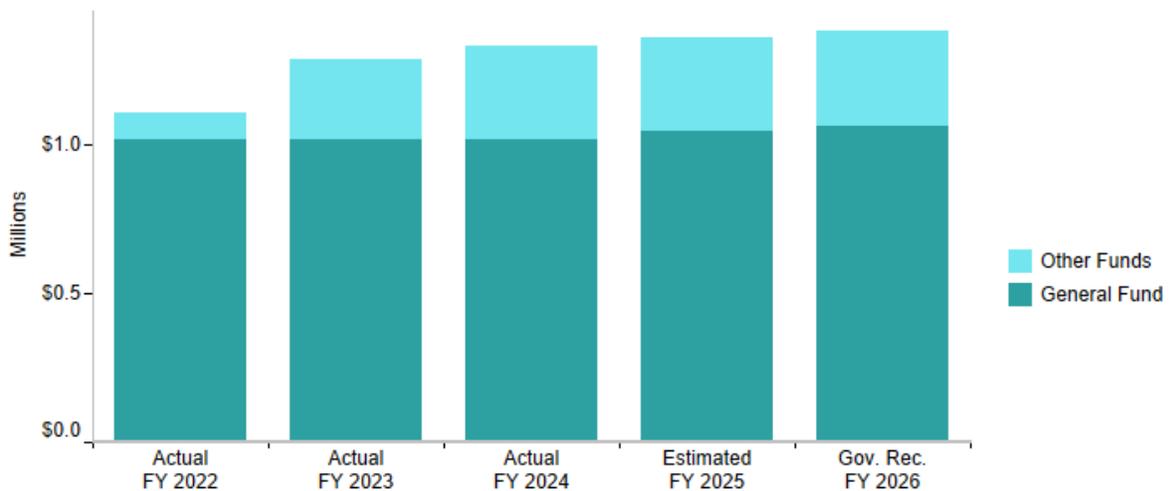
**FY 2026 Governor's Recommendations  
Total: \$1,381,999**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**General Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Treasurer of State, Office of</b>				
<b>Treasurer of State</b>				
Treasurer - General Office	\$ 1,015,300	\$ 1,046,415	\$ 1,065,211	\$ 18,796
<b>Total Treasurer of State, Office of</b>	<b>\$ 1,015,300</b>	<b>\$ 1,046,415</b>	<b>\$ 1,065,211</b>	<b>\$ 18,796</b>

**Governor’s FY 2026 Recommended Changes**

**Treasurer — General Office** **\$18,796**

An increase of \$18,796 for general operating expenses.

**Other Fund Recommendations**

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<b>Treasurer of State, Office of</b>				
<b>Treasurer of State</b>				
State Accounting Sys. Expenses - RUTF	\$ 316,788	\$ 316,788	\$ 316,788	\$ 0
<b>Total Treasurer of State, Office of</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 0</b>

**Discussion Items**

**Agency Update** — The [Great Iowa Treasure Hunt Program](#) returned \$28,705,907 to members of the public in FY 2024. The Program allows Iowans to claim lost or abandoned financial assets such as checking and savings accounts, securities, life insurance payouts, and safe deposit boxes. When such property is in the custody of the State, an individual can contact the Treasurer’s Office to establish ownership.

**State Accounting System Expenses** — The Treasurer of State reported that costs for the State accounting system have increased over the years, while the appropriation from the Road Use Tax Fund (RUTF) has remained the same. In recent years, the portion of the total State accounting system allocation that is attributed to the RUTF has been determined and reflected in the appropriation amount. For FY 2026, the appropriation is status quo.

**Federal Funds Related to COVID-19** — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

**IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

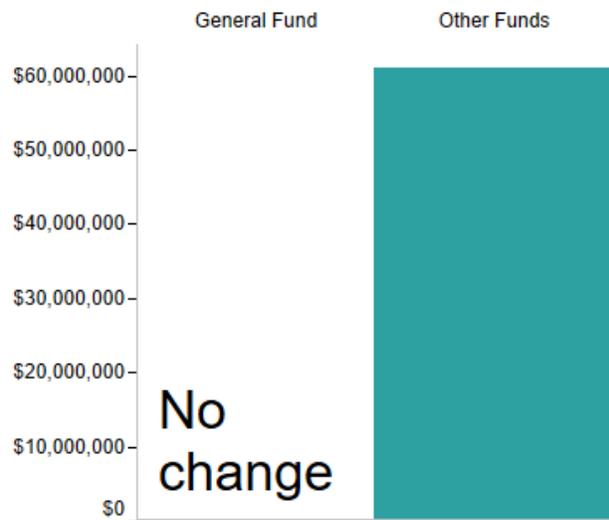
**Overview and Funding History**

**Agency Overview:** The [Iowa Public Employees' Retirement System \(IPERS\)](#) administers the retirement benefits for many of Iowa's public employees. Iowa's public employers use IPERS benefits to attract and retain qualified public personnel in public service. The benefits help public employees care for themselves during retirement.

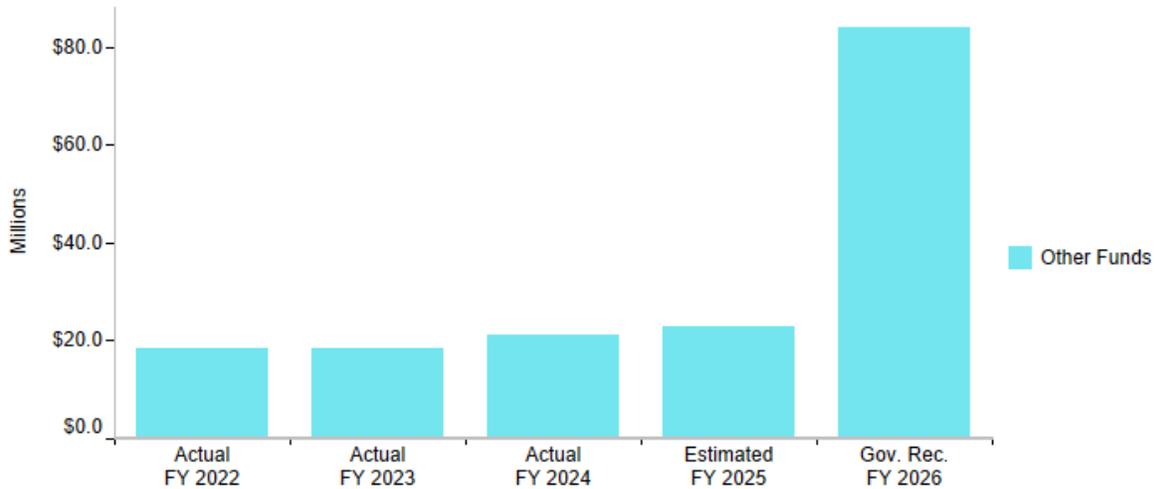
**FY 2026 Governor's Recommendations  
Total: \$83,955,503**



**Governor's Recommendations  
Compared to Estimated FY 2025**



**Funding History**



**Other Fund Recommendations**

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b>Iowa Public Employees' Retirement System</b>				
<b>IPERS Administration</b>				
Administration - IPERS	\$ 21,129,084	\$ 22,789,430	\$ 23,955,503	\$ 1,166,073
Pension Administrative System (PAS) – IPERS	0	0	60,000,000	60,000,000
<b>Total Iowa Public Employees' Retirement System</b>	<b>\$ 21,129,084</b>	<b>\$ 22,789,430</b>	<b>\$ 83,955,503</b>	<b>\$ 61,166,073</b>

**Governor’s FY 2026 Recommended Changes**

**Administration — IPERS**

**\$1,166,073**

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

**Pension Administrative System (PAS) — IPERS**

**\$60,000,000**

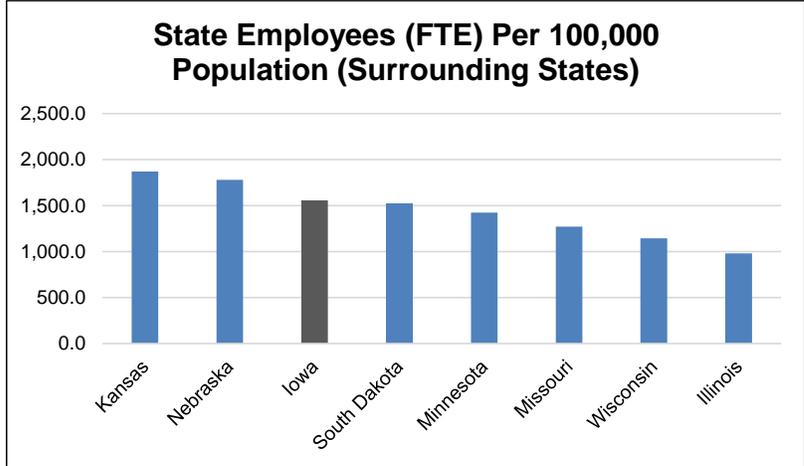
A new appropriation of \$60,000,000 to upgrade the PAS to move from an on-premises system to a cloud-based system. The IPERS contract with Vitech, the current PAS vendor, expires in FY 2026. 2023 Iowa Acts, [Senate File 557](#) (FY 2024 Administration and Regulation Appropriations Act), appropriated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

**Discussion Items**

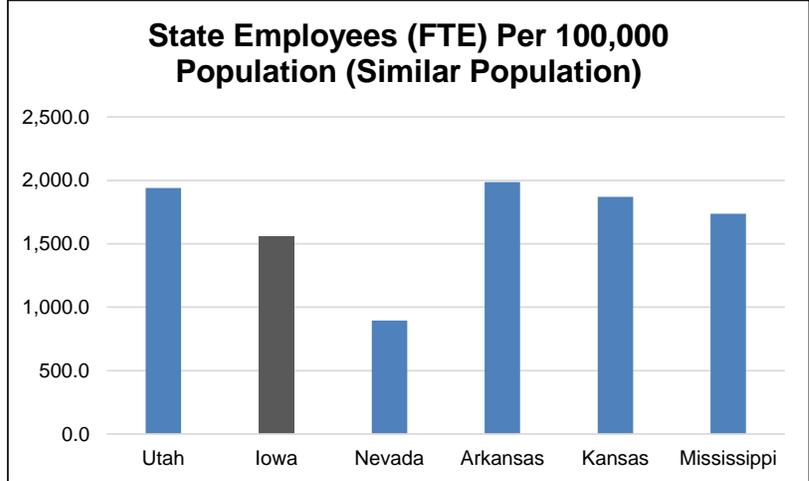
**Law Enforcement Omnibus Act** — Division I of 2024 Iowa Acts, [House File 2661](#) (Law Enforcement Omnibus Act) increased the maximum retirement benefit payment of sheriff and deputy sheriff members of IPERS retiring on or after July 1, 2024, from a maximum of 72.00% to a maximum accumulation of 80.00%. The contribution rate for the IPERS Sheriffs and Deputies membership group is split evenly between employer and employee, pursuant to Iowa Code section [97B.11](#). The FY 2025 Sheriffs and Deputies membership group total required contribution rate is 17.02%, and the FY 2026 required contribution rate will be 24.18%. The Act also established an annual 1.50% cost of living adjustment to increase the monthly retirement allowance for the sheriff and deputy sheriff members of IPERS.

**Comparison to Other States — Full-Time Equivalent (FTE) State Government Employees**

The Book of the States reports the number of FTE state government employees for all states. These charts show the number of FTE state government employees per 100,000 state residents based on the U.S. Census Bureau’s 2022 [Annual Survey of Public Employment & Payroll \(ASPEP\)](#) and the [U.S. Census Bureau, Population Division](#). Compared to Iowa and its surrounding states, Kansas has the most state employees relative to the population served, and Illinois has the fewest. Iowa ranks third.



The second chart compares Iowa to states of similar populations. In this chart, the states are ordered by population from left to right, with Utah being the most populous and Mississippi being the least. While Iowa ranks second on the chart when ordered by population, it ranks fifth in state employees per 100,000 residents. Arkansas, fourth most populous on the chart, has the most state employees per 100,000 residents, and Nevada, the third most populous state on the chart, has the fewest state employees per 100,000 residents.



**LSA Publications**

The Legislative Services Agency (LSA) has published the following ***Fiscal Topics*** that relate to the Administration and Regulation Appropriations Subcommittee:

[\*IOWAccess Revolving Fund\*](#)

[\*OCIO Internal Service Fund\*](#)

[\*Community Action Agencies\*](#)

[\*Sports Wagering Receipts Fund\*](#)

[\*State Gaming Revenues — FY 2024\*](#)

[\*Iowa's Open Records Law\*](#)

[\*Human Resources Enterprise \(DAS\)\*](#)

[\*General Services Enterprise \(DAS\)\*](#)

[\*Central Procurement and Fleet Services Enterprise \(DAS\)\*](#)

[\*State Accounting Enterprise \(DAS\)\*](#)

[\*Customer Council — Department of Administrative Services\*](#)

[\*State Procurement Policy Overview\*](#)

[\*Empower Rural Iowa Broadband Grant Program\*](#)

[\*State Workers' Compensation Program\*](#)

**Reports Required to Be Filed with General Assembly**

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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## Appendix A – Appropriations Tracking

### Analysis of the Governor's Budget Recommendations

This Appendix contains tracking for the following:

- General Fund
- Other Funds
- Full-Time Equivalent (FTE) Positions

The Legislative Services Agency publishes **Budget Unit Briefs** that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

# Administration and Regulation

## General Fund

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b><u>Administrative Services, Department of</u></b>				
<b>Administrative Services</b>				
Operations	\$ 3,597,181	\$ 3,713,718	\$ 3,751,628	\$ 37,910
Utilities	4,487,598	4,487,598	4,489,924	2,326
Terrace Hill Operations	460,884	460,884	553,531	92,647
State Library	0	2,626,613	2,664,045	37,432
Enrich Iowa Libraries	0	2,464,823	2,464,823	0
Cultural Activities	168,403	168,403	0	-168,403
Historical Resources	3,136,371	3,136,371	4,347,132	1,210,761
Historical Sites	425,751	425,751	430,305	4,554
<b>Administrative Services</b>	<b>\$ 12,276,188</b>	<b>\$ 17,484,161</b>	<b>\$ 18,701,388</b>	<b>\$ 1,217,227</b>
<b>DAS - State Library of Iowa</b>				
State Library	\$ 2,557,594	\$ 0	\$ 0	\$ 0
Enrich Iowa Libraries	2,464,823	0	0	0
<b>DAS - State Library of Iowa</b>	<b>\$ 5,022,417</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Administrative Services, Department of</b>	<b>\$ 17,298,605</b>	<b>\$ 17,484,161</b>	<b>\$ 18,701,388</b>	<b>\$ 1,217,227</b>
<b><u>Auditor of State</u></b>				
<b>Auditor of State</b>				
Auditor of State - General Office	\$ 983,971	\$ 1,002,686	\$ 1,024,779	\$ 22,093
AOS - Transition Costs of State Entities	65,400	48,000	0	-48,000
<b>Total Auditor of State</b>	<b>\$ 1,049,371</b>	<b>\$ 1,050,686</b>	<b>\$ 1,024,779</b>	<b>\$ -25,907</b>
<b><u>Ethics and Campaign Disclosure Board, Iowa</u></b>				
<b>Campaign Finance Disclosure</b>				
Ethics & Campaign Disclosure Board	\$ 773,554	\$ 897,151	\$ 910,105	\$ 12,954
<b>Total Ethics and Campaign Disclosure Board, Iowa</b>	<b>\$ 773,554</b>	<b>\$ 897,151</b>	<b>\$ 910,105</b>	<b>\$ 12,954</b>
<b><u>Insurance &amp; Financial Services, Department of</u></b>				
<b>IDR - Alcoholic Beverages</b>				
Alcoholic Beverages Operations	\$ 1,010,054	\$ 0	\$ 0	\$ 0
<b>DIFS - Insurance</b>				
IID Captive Insurance	\$ 450,000	\$ 450,000	\$ 450,000	\$ 0
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>\$ 1,460,054</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 0</b>

# Administration and Regulation

## General Fund

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b><u>Governor/Lt. Governor's Office</u></b>				
<b>Governor's Office</b>				
Governor's/Lt. Governor's Office	\$ 2,810,502	\$ 2,864,932	\$ 2,920,608	\$ 55,676
Terrace Hill Quarters	142,281	144,222	146,503	2,281
<b>Total Governor/Lt. Governor's Office</b>	<b>\$ 2,952,783</b>	<b>\$ 3,009,154</b>	<b>\$ 3,067,111</b>	<b>\$ 57,957</b>
<b><u>Department of Inspections, Appeals, and Licensing</u></b>				
<b>Inspections, Appeals, &amp; Licensing, Department of</b>				
Administration Division	\$ 545,733	\$ 933,285	\$ 955,906	\$ 22,621
Administrative Hearings Division	624,374	654,983	676,051	21,068
Investigations Division	2,235,992	2,769,231	2,806,833	37,602
Health Facilities Division	4,862,971	6,206,128	6,293,552	87,424
Employment Appeal Board	38,865	40,006	531,497	491,491
Food and Consumer Safety	509,565	509,565	547,673	38,108
Iowa Civil Rights Commission	1,337,999	1,385,921	1,419,253	33,332
Labor Services Division	3,365,697	2,965,719	3,004,316	38,597
Workers' Compensation Division	3,321,044	3,381,044	3,434,641	53,597
Professional Licensing Division	2,862,660	1,627,969	1,645,276	17,307
PERB to Employment Appeal Board	0	1,296,403	0	-1,296,403
<b>Total Department of Inspections, Appeals, and Licensing</b>	<b>\$ 19,704,900</b>	<b>\$ 21,770,254</b>	<b>\$ 21,314,998</b>	<b>\$ -455,256</b>
<b><u>Management, Department of</u></b>				
<b>Management, Dept. of</b>				
Department Operations	\$ 2,766,693	\$ 2,792,095	\$ 3,723,141	\$ 931,046
<b>DOM - Division of Information Technology</b>				
Cybersecurity Office	\$ 4,421,887	\$ 4,421,887	\$ 4,421,887	\$ 0
<b>Total Management, Department of</b>	<b>\$ 7,188,580</b>	<b>\$ 7,213,982</b>	<b>\$ 8,145,028</b>	<b>\$ 931,046</b>
<b><u>Public Information Board</u></b>				
<b>Public Information Board</b>				
Iowa Public Information Board	\$ 357,407	\$ 363,227	\$ 369,786	\$ 6,559
<b>Total Public Information Board</b>	<b>\$ 357,407</b>	<b>\$ 363,227</b>	<b>\$ 369,786</b>	<b>\$ 6,559</b>

# Administration and Regulation

## General Fund

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Operations	\$ 15,056,183	\$ 15,378,678	\$ 15,548,283	\$ 169,605
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	113,400	124,652	124,652	0
<b>Total Revenue, Department of</b>	<b>\$ 15,187,108</b>	<b>\$ 15,520,855</b>	<b>\$ 15,690,460</b>	<b>\$ 169,605</b>
<u>Secretary of State, Office of the</u>				
Secretary of State				
Administration and Elections	\$ 2,121,759	\$ 2,566,697	\$ 2,593,508	\$ 26,811
Business Services	1,417,535	1,568,795	1,589,216	20,421
<b>Total Secretary of State, Office of the</b>	<b>\$ 3,539,294</b>	<b>\$ 4,135,492</b>	<b>\$ 4,182,724</b>	<b>\$ 47,232</b>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,015,300	\$ 1,046,415	\$ 1,065,211	\$ 18,796
<b>Total Treasurer of State, Office of</b>	<b>\$ 1,015,300</b>	<b>\$ 1,046,415</b>	<b>\$ 1,065,211</b>	<b>\$ 18,796</b>
<b>Total Administration and Regulation</b>	<b>\$ 70,526,956</b>	<b>\$ 72,941,377</b>	<b>\$ 74,921,590</b>	<b>\$ 1,980,213</b>

# Administration and Regulation

## Other Funds

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<u>Management, Department of</u>				
Management, Dept. of DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
<b>Total Management, Department of</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 0</b>
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 21,129,084	\$ 22,789,430	\$ 23,955,503	\$ 1,166,073
Pension Administrative System (PAS) – IPERS	0	0	60,000,000	60,000,000
<b>Total Iowa Public Employees' Retirement System</b>	<b>\$ 21,129,084</b>	<b>\$ 22,789,430</b>	<b>\$ 83,955,503</b>	<b>\$ 61,166,073</b>
<u>Revenue, Department of</u>				
Revenue, Dept. of Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
<b>Total Revenue, Department of</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 0</b>
<u>Secretary of State, Office of the</u>				
Secretary of State Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
<b>Total Secretary of State, Office of the</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 195,400</b>	<b>\$ 0</b>
<u>Treasurer of State, Office of</u>				
Treasurer of State State Accounting Sys. Expenses - RUTF	\$ 316,788	\$ 316,788	\$ 316,788	\$ 0
<b>Total Treasurer of State, Office of</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 316,788</b>	<b>\$ 0</b>

# Administration and Regulation

## Other Funds

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b><u>Department of Inspections, Appeals, and Licensing</u></b>				
Inspections, Appeals, & Licensing, Department of				
DIAL Professional Licensing – SHTF	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0
DIAL Administrative Hearings - RUTF	1,623,897	1,623,897	1,623,897	0
Inspections, Appeals, & Licensing, Department of	<u>\$ 1,686,214</u>	<u>\$ 1,686,214</u>	<u>\$ 1,686,214</u>	<u>\$ 0</u>
DIAL - Racing and Gaming Commission				
Gaming Regulation - GRF	\$ 7,166,071	\$ 7,448,600	\$ 7,448,600	\$ 0
Total Department of Inspections, Appeals, and Licensing	<u>\$ 8,852,285</u>	<u>\$ 9,134,814</u>	<u>\$ 9,134,814</u>	<u>\$ 0</u>
<b><u>Insurance &amp; Financial Services, Department of</u></b>				
DIFS - Banking Division				
Banking Division - CMRF	\$ 14,004,469	\$ 14,343,523	\$ 14,343,523	\$ 0
DIFS - Credit Union				
Credit Union Division - CMRF	\$ 2,624,690	\$ 2,875,989	\$ 2,875,989	\$ 0
DIFS - Insurance				
Insurance Division - CMRF	<u>\$ 7,398,148</u>	<u>\$ 9,726,541</u>	<u>\$ 10,326,541</u>	<u>\$ 600,000</u>
Total Insurance & Financial Services, Department of	<u>\$ 24,027,307</u>	<u>\$ 26,946,053</u>	<u>\$ 27,546,053</u>	<u>\$ 600,000</u>
<b><u>Utilities Commission</u></b>				
Utilities Commission				
Utilities Division - CMRF	\$ 11,951,289	\$ 11,659,071	\$ 11,659,071	\$ 0
Total Utilities Commission	<u>\$ 11,951,289</u>	<u>\$ 11,659,071</u>	<u>\$ 11,659,071</u>	<u>\$ 0</u>
Total Administration and Regulation	<u><u>\$ 67,833,928</u></u>	<u><u>\$ 72,403,331</u></u>	<u><u>\$ 134,169,404</u></u>	<u><u>\$ 61,766,073</u></u>



## Explanation of FTE Position Data

### Analysis of the Governor's Budget Recommendations

The following is an explanation of the full-time equivalent (FTE) position information provided on the following tables. The columns of FTE position data represent different points in time that the numbers were compiled. For additional information on the State's FTE positions, see the ***Fiscal Research Brief*** entitled [FY 2023 FTE Positions and Personnel Costs](#).

**Actual FY 2024:** This data represents the actual FTE position utilization calculated at the close of the fiscal year. The FTE position usage is calculated by taking the actual hours worked during the fiscal year and dividing the number by 2,080 hours. For example, if a department has budgeted a full-time position (equating to 1.00 FTE) and this position is vacant for six months of the fiscal year, at the close of the fiscal year the calculation of the actual FTE position would be 0.50 ( $1,040 \div 2,080 = 0.50$ ). The calculation of the actual FTE position factors out the portion of the position that was vacant during the fiscal year.

**Estimated FY 2025:** This data represents the estimated FTE positions that were budgeted by the departments at the beginning of FY 2025 and incorporates any revisions made to the budget by the departments through (approximately) December 2024. Changes to the estimates can occur for a variety of reasons. For example, if departments are not provided funding for salary adjustments to cover the costs of funding collective bargaining contracts, the departments will often reduce the number of FTE positions in order to cover costs.

**Gov. Rec. FY 2026:** This is the Governor's recommendation for FY 2026.

**Gov. Rec. FY 2026 vs Est. FY 2025:** This represents the difference between the Governor's recommended FTE positions for FY 2026 and the most recent estimates for FY 2025.

# Administration and Regulation

## FTE Positions

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b><u>Management, Department of</u></b>				
Management, Dept. of Department Operations	19.38	20.00	28.00	8.00
DOM - Division of Information Technology Cybersecurity Office	<u>0.00</u>	<u>24.39</u>	<u>24.39</u>	<u>0.00</u>
DOM - Division of Information Technology	<u>0.00</u>	<u>24.39</u>	<u>24.39</u>	<u>0.00</u>
<b>Total Management, Department of</b>	<u>19.38</u>	<u>44.39</u>	<u>52.39</u>	<u>8.00</u>
<b><u>Administrative Services, Department of</u></b>				
Administrative Services Operations	43.72	45.96	45.96	0.00
Utilities	0.95	1.00	1.00	0.00
Terrace Hill Operations	3.08	4.37	4.37	0.00
State Library	0.00	19.65	18.65	-1.00
Cultural Activities	0.93	0.75	0.00	-0.75
Historical Resources	27.11	27.75	32.65	4.90
Historical Sites	<u>2.27</u>	<u>1.50</u>	<u>2.31</u>	<u>0.81</u>
<b>Administrative Services</b>	<u>78.06</u>	<u>100.98</u>	<u>104.94</u>	<u>3.96</u>
DAS - State Library of Iowa State Library	19.17	0.00	0.00	0.00
DAS - State Library of Iowa	<u>19.17</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Administrative Services, Department of</b>	<u>97.23</u>	<u>100.98</u>	<u>104.94</u>	<u>3.96</u>

# Administration and Regulation

## FTE Positions

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b><u>Auditor of State</u></b>				
<b>Auditor of State</b>				
Auditor of State - General Office	99.66	97.70	99.70	2.00
AOS - Transition Costs of State Entities	0.00	1.00	0.00	-1.00
<b>Total Auditor of State</b>	<u>99.66</u>	<u>98.70</u>	<u>99.70</u>	<u>1.00</u>
<b><u>Ethics and Campaign Disclosure Board, Iowa</u></b>				
<b>Campaign Finance Disclosure</b>				
Ethics & Campaign Disclosure Board	6.79	7.00	7.00	0.00
<b>Total Ethics and Campaign Disclosure Board, Iowa</b>	<u>6.79</u>	<u>7.00</u>	<u>7.00</u>	<u>0.00</u>
<b><u>Insurance &amp; Financial Services, Department of</u></b>				
<b>IDR - Alcoholic Beverages</b>				
Alcoholic Beverages Operations	12.72	0.00	0.00	0.00
<b>DIFS - Banking Division</b>				
Banking Division - CMRF	76.45	78.75	78.75	0.00
<b>DIFS - Banking Division</b>	<u>76.45</u>	<u>78.75</u>	<u>78.75</u>	<u>0.00</u>
<b>DIFS - Credit Union</b>				
Credit Union Division - CMRF	14.91	16.00	16.00	0.00
<b>DIFS - Insurance</b>				
Insurance Division - CMRF	113.24	127.85	131.85	4.00
Captive Insurance Fund	0.00	2.00	2.00	0.00
<b>DIFS - Insurance</b>	<u>113.24</u>	<u>129.85</u>	<u>133.85</u>	<u>4.00</u>
<b>Professional Licensing and Reg.</b>				
Professional Licensing Bureau	0.19	0.00	0.00	0.00
<b>Total Insurance &amp; Financial Services, Department of</b>	<u>217.51</u>	<u>224.60</u>	<u>228.60</u>	<u>4.00</u>
<b><u>Utilities Commission</u></b>				
<b>Utilities Commission</b>				
Utilities Division - CMRF	74.03	80.00	80.00	0.00
<b>Total Utilities Commission</b>	<u>74.03</u>	<u>80.00</u>	<u>80.00</u>	<u>0.00</u>

# Administration and Regulation

## FTE Positions

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<b><u>Governor/Lt. Governor's Office</u></b>				
<b>Governor's Office</b>				
Governor's/Lt. Governor's Office	23.86	25.00	25.00	0.00
Terrace Hill Quarters	<u>1.79</u>	<u>1.93</u>	<u>1.93</u>	<u>0.00</u>
<b>Total Governor/Lt. Governor's Office</b>	<u>25.65</u>	<u>26.93</u>	<u>26.93</u>	<u>0.00</u>
<b><u>Drug Control Policy, Governor's Office of</u></b>				
<b>Office of Drug Control Policy</b>				
Operations	0.06	0.00	0.00	0.00
<b>Total Drug Control Policy, Governor's Office of</b>	<u>0.06</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b><u>Department of Inspections, Appeals, and Licensing</u></b>				
<b>Inspections, Appeals, &amp; Licensing, Department of</b>				
Administration Division	18.29	36.95	36.95	0.00
Administrative Hearings Division	39.01	43.00	43.00	0.00
Investigations Division	45.83	56.00	56.00	0.00
Health Facilities Division	112.20	132.00	132.00	0.00
Employment Appeal Board	8.84	10.00	10.00	0.00
Child Advocacy Board	0.38	0.00	0.00	0.00
Food and Consumer Safety	33.41	33.75	33.75	0.00
Iowa Civil Rights Commission	26.62	27.00	27.00	0.00
Labor Services Division	48.80	50.00	50.00	0.00
Workers' Compensation Division	21.99	26.00	26.00	0.00
Professional Licensing Division	10.44	16.50	16.50	0.00
PERB to Employment Appeal Board	0.03	1.00	-3.00	-4.00
<b>Inspections, Appeals, &amp; Licensing, Department of</b>	<u>365.82</u>	<u>432.20</u>	<u>428.20</u>	<u>-4.00</u>
<b>DIAL - Racing and Gaming Commission</b>				
Gaming Regulation - GRF	50.04	53.70	53.70	0.00
<b>Total Department of Inspections, Appeals, and Licensing</b>	<u>415.86</u>	<u>485.90</u>	<u>481.90</u>	<u>-4.00</u>

# Administration and Regulation

## FTE Positions

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	86.83	99.00	99.00	0.00
<b>Total Iowa Public Employees' Retirement System</b>	<u>86.83</u>	<u>99.00</u>	<u>99.00</u>	<u>0.00</u>
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	2.71	3.20	3.20	0.00
<b>Total Public Information Board</b>	<u>2.71</u>	<u>3.20</u>	<u>3.20</u>	<u>0.00</u>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Operations	153.73	166.66	166.66	0.00
<b>Total Revenue, Department of</b>	<u>153.73</u>	<u>166.66</u>	<u>166.66</u>	<u>0.00</u>
<u>Secretary of State, Office of the</u>				
Secretary of State				
Administration and Elections	11.80	19.25	19.25	0.00
Business Services	11.15	16.75	16.75	0.00
<b>Total Secretary of State, Office of the</b>	<u>22.95</u>	<u>36.00</u>	<u>36.00</u>	<u>0.00</u>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	25.70	25.88	28.00	2.12
<b>Total Treasurer of State, Office of</b>	<u>25.70</u>	<u>25.88</u>	<u>28.00</u>	<u>2.12</u>
<b>Total Administration and Regulation</b>	<u><u>1,248.09</u></u>	<u><u>1,399.24</u></u>	<u><u>1,414.32</u></u>	<u><u>15.08</u></u>

The following information summarizes FY 2024 General Fund and non-General Fund appropriations for departments under the purview of the Administration and Regulation Appropriations Subcommittee. Appropriations are adjusted for several factors throughout the fiscal year, including supplemental appropriations, deappropriations, and adjustments to standing appropriations to account for actual expenditures. Other activity associated with appropriated funds includes: balances brought forward, transfers, and reversions. The tables show each of the departments’ appropriations and the changes that occurred throughout the fiscal year. The following information describes each column. Columns described below that are not displayed in the tables did not have any activity

- **Original Appropriation:** This is the amount appropriated in enacted appropriations bills during the 2023 Legislative Session.
- **Adjustment to Standings:** These adjustments represent changes that are made to budgeted standing unlimited appropriations for the purpose of balancing the year-end amount. There are numerous standing unlimited appropriations established in the Iowa Code. The exact amount for each of these appropriations is not known until the close of the fiscal year. As the General Assembly develops the annual budget, an estimated amount is included for budgeting purposes. This estimated appropriation is then adjusted to reflect actual expenditures.
- **Supplemental Appropriations/Deappropriations:** These changes represent the supplemental appropriations and deappropriations enacted during the 2024 Legislative Session.
- **Session Law Adjustment:** During the 2023 Legislative Session, [SF 562](#) (FY 2024 Justice System Appropriations Act) appropriated \$13.0 million to the DOC for Department-Wide Duties. Senate File 562 also appropriated \$6.5 million to the Department of Public Safety (DPS) for Department-Wide Duties. [House File 561](#) (FY 2024 Health and Human Services Appropriations Act) appropriated \$2.2 million to the Department of Health and Human Services (HHS) for HHS Facilities.
- **Salary Adjustment (Other Funds Only):** Several non-General Fund appropriations were authorized to receive appropriation adjustments to fund salary increases for FY 2024.
- **Total Appropriation:** This is the sum of all of appropriations and adjustments listed above. It represents the final appropriation amount after changes were applied.
- **Balance Brought Forward:** These are the appropriated funds allowed to carry forward from FY 2023 to FY 2024. These funds provided additional spendable dollars for FY 2024.
- **Transfers In and Out (General Fund Only):** These adjustments represent transferred appropriation spending authority between enacted appropriations. These transfers are usually implemented by the Governor through the authority provided in Iowa Code section [8.39](#).
- **Balance Carryforward:** These are appropriated funds that are allowed to carry forward from FY 2024 to FY 2025. These funds provide additional spendable dollars for FY 2025.
- **Reversions:** These are the unspent appropriated funds that revert back to the fund from which they were appropriated.
- **Total Adjustments:** This is the sum of the Balance Brought Forward, Transfers, Balance Carryforward, and Reversions.
- **Total Expended:** This number represents the appropriation after all of the above adjustments have been made. The result is the total appropriated funds that were expended in FY 2024.

Administration and Regulation – FY 2024  
General Fund

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Session Law Adj	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Administrative Services, Department of	Cultural Activities	\$168,403	\$0	\$0	\$0	\$168,403	\$0	\$0	\$0	\$0	\$0	\$0	\$168,403
	Enrich Iowa Libraries	\$2,464,823	\$0	\$0	\$0	\$2,464,823	\$0	\$0	\$0	\$0	\$0	\$0	\$2,464,823
	Historical Resources	\$3,136,371	\$0	\$0	\$0	\$3,136,371	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$3,161,371
	Historical Sites	\$425,751	\$0	\$0	\$0	\$425,751	\$0	\$0	\$0	\$0	\$0	\$0	\$425,751
	Operations	\$3,597,181	\$0	\$0	\$0	\$3,597,181	\$211	\$0	\$0	\$0	\$-12	\$199	\$3,597,380
	State Library	\$2,557,594	\$0	\$0	\$0	\$2,557,594	\$0	\$0	\$0	\$0	\$0	\$0	\$2,557,594
	Terrace Hill Operations	\$460,884	\$0	\$0	\$0	\$460,884	\$500	\$0	\$0	\$0	\$-94	\$406	\$461,290
	Utilities	\$4,487,598	\$0	\$0	\$0	\$4,487,598	\$254,678	\$0	\$0	\$-269,270	\$0	\$-14,592	\$4,473,006
Auditor of State	AOS - Transition Costs of State Entities	\$65,400	\$0	\$0	\$0	\$65,400	\$0	\$0	\$0	\$0	\$0	\$0	\$65,400
	Auditor of State - General Office	\$983,971	\$0	\$0	\$0	\$983,971	\$0	\$0	\$0	\$0	\$-157	\$-157	\$983,814
Ethics and Campaign Disclosure Board	Ethics & Campaign Disclosure Board	\$773,554	\$0	\$0	\$0	\$773,554	\$18,962	\$0	\$0	\$-2,526	\$-2,526	\$13,909	\$787,463
Governor/Lt. Governor's Office	Governor's/Lt. Governor's Office	\$2,810,502	\$0	\$0	\$0	\$2,810,502	\$261	\$0	\$0	\$-48,880	\$-48,880	\$-97,498	\$2,713,004
	Terrace Hill Quarters	\$142,281	\$0	\$0	\$0	\$142,281	\$3,668	\$0	\$0	\$-645	\$-645	\$2,378	\$144,659
Inspections, Appeals and Licensing, Department of	Administration Division	\$545,733	\$0	\$0	\$0	\$545,733	\$113,736	\$0	\$0	\$-6,014	\$-6,014	\$101,708	\$647,441
	Administrative Hearings Division	\$624,374	\$0	\$0	\$0	\$624,374	\$19,825	\$0	\$0	\$0	\$0	\$19,825	\$644,199
	Employment Appeal Board	\$38,865	\$0	\$0	\$0	\$38,865	\$5,976	\$0	\$0	\$-1,735	\$-1,735	\$2,506	\$41,371
	Food and Consumer Safety	\$509,565	\$0	\$0	\$0	\$509,565	\$0	\$0	\$0	\$0	\$0	\$0	\$509,565
	Health Facilities Division	\$4,862,971	\$0	\$0	\$0	\$4,862,971	\$257,766	\$0	\$0	\$-212,255	\$-212,255	\$-166,744	\$4,696,227
	Investigations Division	\$2,235,992	\$0	\$0	\$0	\$2,235,992	\$134,941	\$0	\$0	\$-35,361	\$-35,361	\$64,220	\$2,300,212

\*The FY 2024 ending balance for the Iowa Public Information Board was incorrectly reported as \$19,416 and was revised downward to \$18,821 after subsequent reporting. Reversions were upwardly revised from \$19,416 to \$20,011. These reversions will be reflected in FY 2025.

Administration and Regulation – FY 2024  
General Fund

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Session Law Adj	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Inspections, Appeals and Licensing, Department of	Iowa Civil Rights Commission	\$1,337,999	\$0	\$0	\$0	\$1,337,999	\$0	\$0	\$0	\$-33	\$-33	\$-67	\$1,337,932
	Labor Services Division	\$3,365,697	\$0	\$0	\$0	\$3,365,697	\$2,117,305	\$0	\$0	\$-1,242,649	\$-1,242,649	\$-367,992	\$2,997,705
	Professional Licensing Division	\$2,862,660	\$0	\$0	\$0	\$2,862,660	\$0	\$0	\$0	\$0	\$0	\$0	\$2,862,660
	Workers' Compensation Division	\$3,321,044	\$0	\$0	\$0	\$3,321,044	\$782,287	\$0	\$0	\$-566,189	\$-566,189	\$-350,090	\$2,970,954
Insurance and Financial Services, Department of	Alcoholic Beverages Operations	\$1,010,054	\$0	\$0	\$0	\$1,010,054	\$0	\$0	\$0	\$0	\$-15,570	\$-15,570	\$994,484
	IID Captive Insurance	\$450,000	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
Management, Department of	Department Operations	\$2,766,693	\$0	\$0	\$0	\$2,766,693	\$0	\$0	\$0	\$-839	\$-839	\$-1,679	\$2,765,014
	OCIO Cybersecurity Office	\$4,421,887	\$0	\$0	\$0	\$4,421,887	\$0	\$0	\$0	\$0	\$-793	\$-793	\$4,421,094
Public Information Board	Iowa Public Information Board*	\$357,407	\$0	\$0	\$0	\$357,407	\$13,543	\$0	\$0	\$-19,416	\$-19,416	\$-25,288	\$332,119
Revenue, Department of	Operations	\$15,056,183	\$0	\$0	\$0	\$15,056,183	\$183,922	\$0	\$0	\$-214,113	\$-214,113	\$-244,304	\$14,811,879
	Printing Cigarette Stamps - Standing	\$124,652	\$-11,252	\$0	\$0	\$113,400	\$0	\$0	\$0	\$0	\$0	\$0	\$113,400
	Tobacco Reporting Requirements	\$17,525	\$0	\$0	\$0	\$17,525	\$0	\$0	\$0	\$0	\$0	\$0	\$17,525
Secretary of State, Office of the	Administration and Elections	\$2,121,759	\$0	\$0	\$0	\$2,121,759	\$280	\$0	\$0	\$-129	\$-129	\$23	\$2,121,782
	Business Services	\$1,417,535	\$0	\$0	\$0	\$1,417,535	\$166	\$0	\$0	\$-60	\$-60	\$45	\$1,417,580
Treasurer of State, Office of	Treasurer - General Office	\$1,015,300	\$0	\$0	\$0	\$1,015,300	\$0	\$0	\$0	\$0	\$-153	\$-153	\$1,015,147
Grand Total		\$70,538,208	\$-11,252	\$0	\$0	\$70,526,956	\$3,933,027	\$0	\$0	\$-2,620,112	\$-2,367,621	\$-1,054,707	\$69,472,249

\*The FY 2024 ending balance for the Iowa Public Information Board was incorrectly reported as \$19,416 and was revised downward to \$18,821 after subsequent reporting. Reversions were upwardly revised from \$19,416 to \$20,011. These reversions will be reflected in FY 2025.

Administration and Regulation – FY 2024  
Other Funds

		Total Appropriation					Adjustments				Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Inspections, Appeals and Licensing, Department of	DIAL Administrative Hearings - RUTF	\$1,623,897	\$0	\$0	\$0	\$1,623,897	\$0	\$0	\$0	\$0	\$1,623,897
	DIAL Professional Licensing – SHTF	\$62,317	\$0	\$0	\$0	\$62,317	\$0	\$0	\$0	\$0	\$62,317
	Gaming Regulation - GRF	\$7,013,449	\$0	\$152,622	\$0	\$7,166,071	\$0	\$0	\$-388,351	\$-388,351	\$6,777,720
Insurance and Financial Services, Department of	Banking Division - CMRF	\$13,025,180	\$0	\$979,289	\$0	\$14,004,469	\$0	\$0	\$-1,468,043	\$-1,468,043	\$12,536,426
	Credit Union Division - CMRF	\$2,553,593	\$0	\$71,097	\$0	\$2,624,690	\$0	\$0	\$-189,761	\$-189,761	\$2,434,929
	Insurance Division - CMRF	\$6,876,987	\$0	\$521,161	\$0	\$7,398,148	\$0	\$0	\$-7,141,686	\$-7,141,686	\$256,462
Iowa Public Employees' Retirement System	Administration - IPERS	\$20,923,309	\$0	\$205,775	\$0	\$21,129,084	\$0	\$0	\$-75,393	\$-75,393	\$21,053,691
Management, Department of	DOM Operations - RUTF	\$56,000	\$0	\$0	\$0	\$56,000	\$0	\$0	\$0	\$0	\$56,000
Revenue, Department of	Motor Fuel Tax Admin - MVFT	\$1,305,775	\$0	\$0	\$0	\$1,305,775	\$0	\$0	\$-538,267	\$-538,267	\$767,508
Secretary of State, Office of the	Address Confidentiality Program - ACRF	\$195,400	\$0	\$0	\$0	\$195,400	\$0	\$0	\$-37,608	\$-37,608	\$157,792
Treasurer of State, Office of	I/3 Expenses - RUTF	\$316,788	\$0	\$0	\$0	\$316,788	\$0	\$0	\$0	\$0	\$316,788
Utilities Board	Utilities Division - CMRF	\$10,746,366	\$948,352	\$256,571	\$0	\$11,951,289	\$0	\$0	\$0	\$0	\$11,951,289
Grand Total		\$64,699,061	\$948,352	\$2,186,515	\$0	\$67,833,928	\$0	\$0	\$-9,839,109	\$-9,839,109	\$57,994,819



# Appendix C – Sample of Budget Schedules

## Analysis of the Governor’s Budget Recommendations

### Schedule 1 Example

Schedule 1 shows the decision packages used by the Executive Branch to arrive at a department’s annual budget request (dollars and FTE positions) and the Governor’s recommendations for a budget unit.

**STATE OF IOWA**  
 Fiscal Year 2026 Annual Budget  
 SPECIAL DEPARTMENT: (810) Revenue, Department of  
 Budget Unit: (625T010001) Revenue, Department of  
 Schedule 1

<u>Rank</u>	<u>Description</u>	<u>Funding Source</u>	<u>Fiscal Year 2026 Department Request</u>	<u>Fiscal Year 2026 Governor's Recommendations</u>
Base	This appropriation funds the majority of the operations of the Department of Revenue.	Appropriation	15,378,678	15,378,678
		FTE	166.66	166.66
0001	General Increase	Appropriation	0	169,605
<b>Total Budget Unit Funding</b>			<u>Fiscal Year 2026 Department Request</u>	<u>Fiscal Year 2026 Governor's Recommendations</u>
Appropriation		<u>\$ 15,378,678</u>	<u>\$ 15,378,678</u>	<u>\$ 15,548,283</u>
Total FTE		166.66	166.66	166.66

← Department name & budget unit number

← Fiscal year

← Base appropriation and FTE positions plus decision packages

← Total appropriation and FTE positions

Budget schedules are available at: [www.legis.iowa.gov/publications/fiscal/budgetSchedules](http://www.legis.iowa.gov/publications/fiscal/budgetSchedules).

**Schedule 6 Example**

Schedule 6 provides a detailed budget for all appropriated accounts or funds under the control of a department. Resources include the appropriation, the salary adjustment (if applicable), across-the-board reductions, supplemental appropriations, intrastate receipts from other agencies, receipts from local governments, and other receipts such as fees. Expenditures include all expenses related to the operating budget, such as salary, travel, and contracts. Expenditures also include reversions or balance brought forward.

<b>STATE OF IOWA</b>					
Fiscal Year 2026 Annual Budget					
SPECIAL DEPARTMENT: (810) Revenue, Department of					
Budget Unit: (625T010001) Revenue, Department of					
Schedule 6					
	Fiscal Year 2024 Actual	Fiscal Year 2025 Estimated	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recomm	
<b>Resources</b>					
<b>Appropriations</b>					
Appropriation	\$ 15,056,183	\$ 15,378,678	\$ 15,378,678	\$ 15,548,283	← Department name & budget unit number
<b>Other Resources</b>					
Balance Brought Forward (Approps)	183,922	214,113	214,113	214,113	← Fiscal year
<b>Receipts</b>					
Intra State Receipts	18,692,703	21,558,094	22,831,103	22,831,103	
Reimbursement from Other Agencies	9,847	7,200	7,200	7,200	
Gov Fund Type Transfers - Other Age	1,047,435	1,202,697	860,000	860,000	
Refunds & Reimbursements	8,454	4,010	4,010	4,010	← Budget unit receipts
Other	534,310	430,000	430,000	430,000	
	<u>20,292,749</u>	<u>23,202,001</u>	<u>24,132,313</u>	<u>24,132,313</u>	
<b>Total Resources</b>	<u>\$ 35,532,854</u>	<u>\$ 38,794,792</u>	<u>\$ 39,725,104</u>	<u>\$ 39,894,709</u>	
<b>FTE</b>					
	<u>153.73</u>	<u>166.66</u>	<u>166.66</u>	<u>166.66</u>	← FTE positions
<b>Disposition of Resources</b>					
Personal Services-Salaries	\$ 15,991,971	\$ 18,524,079	\$ 18,524,079	\$ 18,524,079	
Personal Travel In State	35,782	54,449	50,382	50,382	
State Vehicle Operation	4,978	6,677	6,677	6,677	
Personal Travel Out of State	68,701	196,227	180,923	180,923	
Office Supplies	135,840	138,842	140,086	309,691	
Facility Maintenance Supplies	1,800	0	0	0	← Budget unit expenditures
Equipment Maintenance Supplies	6,972	10,735	7,000	7,000	
Printing & Binding	262,120	220,951	254,474	254,474	
Postage	984,019	1,682,132	1,899,337	1,899,337	
Communications	631,269	546,884	579,872	579,872	

Budget schedules are available at: [www.legis.iowa.gov/publications/fiscal/budgetSchedules](http://www.legis.iowa.gov/publications/fiscal/budgetSchedules).



## Appendix D – Report on Federal Grants

### Analysis of the Governor’s Budget Recommendations

#### Grants Enterprise Management Report

The Grants Enterprise Management System (GEM\$) was established by the Iowa Legislature in 2004 to simplify the grant identification and application process for State customers and to provide a unified grants management approach within State government.

The Office of Grants Enterprise Management under the DOM is required to submit a report to the Fiscal Services Division of the Legislative Services Agency (LSA) by January 31 of each year, with a listing of all grants received during the previous calendar year with a value over \$1,000 and the funding entity and purpose for each grant.

The tables below are the report received by the DOM.

**2024 Competitive-Noncompetitive Grant Report**  
**Report Required by Iowa Code Section 8.9**  
**Iowa Department of Management**  
**Source: Data submitted by State Agencies**

State Agency	Title of Application	CFDA		Application Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number known	Date						
Administrative Services, Iowa Department of	Institute of Museum and Library Services (IMLS) - Grants To States Program	45.310	N/A	2,210,343.00	0.00	Yes	10/1/23	9/30/25	5
Administrative Services, Iowa Department of	National Endowment for the Humanities - National History Day Supplemental Funding	45.149	2/8/2024	13,518.00	0.00	No	3/1/24	2/28/25	0
Administrative Services, Iowa Department of	National Endowment for the Humanities: United We Stand Connecting through Culture	45.149	2/23/2024	28,290.00	0.00	No	4/1/24	5/31/25	0
Administrative Services, Iowa Department of	NHPRC STATE BOARD PROGRAMMING GRANTS	89.003	5/8/2024	0.00	8,615.00	No	1/1/2025	12/31/2025	0
Administrative Services, Iowa Department of	Provisional Iowa Humanities Council	45.149	1/8/2024	698,378.00	0.00	No	2/1/24	6/30/25	2.5
Administrative Services, Iowa Department of	Provisional Iowa Humanities Council	45.149	3/8/2024	1,009,082.00	0.00	No	2/1/24	6/30/25	2.5
<b>Subtotal DAS</b>				<b>3,959,611.00</b>	<b>8,615.00</b>				
Agriculture and Land Stewardship, Iowa Department of	2024 CAPS Grant	10.025	7/2/2024	117,854.00	14,998.00	No	1/1/2024	12/31/2024	1
Agriculture and Land Stewardship, Iowa Department of	2024 Specialty Crop Block Grant Program	10.17	8/22/2024	368,970.30	0.00	No	9/30/2024	9/29/2027	0
Agriculture and Land Stewardship, Iowa Department of	Bipartisan Infrastructure Law State Gulf Hypoxia Program FY24	66.485	10/30/2024	6,281,301.00	0.00	No	1/1/2025	12/31/2029	1
Agriculture and Land Stewardship, Iowa Department of	FFY24 ADT Grant	10.025	4/24/2024	230,998.00	0.00	No	4/1/2024	3/31/2025	1
Agriculture and Land Stewardship, Iowa Department of	FFY24 Animal Health Umbrella Cooperative Agreement	10.025	3/13/2024	369,010.00	0.00	No	4/1/2024	3/31/2025	2
Agriculture and Land Stewardship, Iowa Department of	FFY24 US Swine Health Improvement Plan (SHIP)	10.025	3/14/2024	125,950.00	0.00	No	4/1/2024	3/31/2025	1
Agriculture and Land Stewardship, Iowa Department of	FFY25 Meat & Poultry Inspection	10.475	9/12/2024	TBD	0.00	No	10/1/2024	9/30/2025	38
Agriculture and Land Stewardship, Iowa Department of	FY2025-2027 Pesticide Performance Partnership Grant	66.605	6/11/2024	3,179,403.00	765,801.00	No	7/1/2025	6/30/2027	12
Agriculture and Land Stewardship, Iowa Department of	FY24 A&E Regulatory Grant	15.25	3/14/2024	5,000.00	5,000.00	No	7/1/2023	6/30/2024	0
Agriculture and Land Stewardship, Iowa Department of	FY24 D2 IA Dept of Ag LIVESTOCK HPAI	10.025	8/20/2024	116,263.00	0.00	No	6/5/2024	6/4/2025	1
Agriculture and Land Stewardship, Iowa Department of	FY24 Farmed Cervid CWD Management and Response Activities	10.025	6/5/2024	140,741.00	0.00	No	7/1/2024	6/30/2025	0
Agriculture and Land Stewardship, Iowa Department of	FY24 IA Avian HPAI	10.025	6/25/2024	181,925.00	0.00	No	5/27/2024	5/26/2025	1
Agriculture and Land Stewardship, Iowa Department of	Provide administrative support to 17 NRCS field offices by converting part-time CAs to full-time and will add 4 state technicians to increase conservation activities across Iowa.	10.069	3/14/2024	5,220,000.00	0.00	No	10/1/2023	9/15/2028	21
<b>Subtotal IDALS</b>				<b>16,337,415.30</b>	<b>785,799.00</b>				
Attorney General, Iowa	BJA FY24 Collaborative Crisis Response and Intervention Training	16.738	5/22/2024	250,000.00	0.00	No	10/1/2024	9/30/2027	1
Attorney General, Iowa	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	1/31/2024	1,607,282.00	401,820.00	No	10/1/2023	9/30/2025	2
Attorney General, Iowa	OVC FY24 VOCA Victim Assistance Formula Grant	16.575	6/4/2024	7,625,910.00	0.00	No	10/1/2023	9/30/2027	5
Attorney General, Iowa	OVC FY24 VOCA Victim Compensation Formula Grant	16.576	6/4/2024	2,131,000.00	0.00	No	10/1/2023	9/30/2027	3
Attorney General, Iowa	OVW Fiscal Year 2024 Local Law Enforcement Grants for Enforcement of Cybercrimes Program	16.06	5/1/2024	\$500,000	0.00	No	10/1/2024	9/30/2027	2
Attorney General, Iowa	OVW FY 2024 STOP Formula Grant	16.588	6/20/2024	\$1,882,990	627,664.00	No	7/1/2024	6/30/2026	2
Attorney General, Iowa	OVW FY2024 Sexual Assault Services Formula Program	16.017	6/5/2024	854,696.00	0.00	No	8/1/2024	7/31/2026	1
<b>Subtotal AG</b>				<b>12,468,888.00</b>	<b>1,029,484.00</b>				
Commerce, Iowa Department of	2024 - PHMSA Damage Prevention Grant	20.72	4/5/2024	97,001.00	0.00	No	9/30/2024	9/29/2025	12
Commerce, Iowa Department of	2024 - PHMSA Pipeline Safety Program State Base Grant		9/28/2023	854,652.00	0.00	No	1/1/2024	12/31/2024	14
Commerce, Iowa Department of	2024 One Call Grant Application	20.721	4/4/2024	47,615.00	0.00	No	10/1/2024	9/30/2025	1
Commerce, Iowa Department of	2024 State Damage Prevention Grant	20.72	4/4/2024	86,229.00	0.00	No	10/1/2024	9/30/2025	1
Commerce, Iowa Department of	2025 Gas Pipeline Safety Program	20.7	9/26/2024	TBD	0.00	No	1/1/2025	12/31/2025	9
Commerce, Iowa Department of	PHMSA - One Call - 2023	20.721		48,127.00	0.00	No	10/1/2024	9/30/2025	15
<b>Subtotal Commerce</b>				<b>1,133,624.00</b>	<b>0.00</b>				
Corrections, Iowa Department of	BJA FY24 Edward Byrne Memorial Justice Assistance Grant (JAG) for Apprenticeship Program			0.00	0.00				0
Corrections, Iowa Department of	BJA FY24 Second Chance Act Smart Supervision Program	16812		900,000.00	0.00	No	10/1/2024	9/30/2027	0
Corrections, Iowa Department of	SCAAP FY2024 submission			0.00	0.00				0
<b>Subtotal Corrections</b>				<b>900,000.00</b>	<b>0.00</b>				

**2024 Competitive-Noncompetitive Grant Report**  
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**Iowa Department of Management**  
**Source: Data submitted by State Agencies**

State Agency	Title of Application	CFDA		Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number if known	Application Date						
Economic Development, Iowa Department of	Bipartisan Infrastructure Law (BIL) EECBG Program	81.128		2,004,050.00	0.00	No	11/1/2023	10/31/2026	2
Economic Development, Iowa Department of	Home Energy Rebates: Home Electrification & Appliance Rebates	81.041		60,473,810.00	0.00	Yes	1/1/2025	12/31/2028	4
Economic Development, Iowa Department of	State Energy Program (SEP) Formula Allocation 2024	81.041		873,500.00	0.00	Yes	7/1/2024	6/30/2025	1
Economic Development, Iowa Department of	State Heating Oil & Propane Program (SHOPP)	81.138		130,000.00	130,000.00	Yes	7/1/2024	6/30/2027	2
Economic Development, Iowa Department of	State-Based Home Energy Efficiency Contractor Training Grant Program	81.041		2,188,600.00	0.00	Yes	2/1/2024	12/22/2027	1
<b>Subtotal EDA</b>				<b>65,669,960.00</b>	<b>130,000.00</b>				
Education, Iowa Department of	COMPREHENSIVE LITERACY STATE DEVELOPMENT GRANT PROGRAM: CFDA 84.371C	84.371C		24,117,902.00	0.00	No	10/1/2024	6/30/2029	0
Education, Iowa Department of	Iowa Charter School Program	84.282A		0.00	0.00	No	10/1/2024	6/30/2029	2
<b>Subtotal IDOE</b>				<b>24,117,902.00</b>	<b>0.00</b>				
Health and Human Services, Iowa Department of	Disaster Assistance for State Units on Aging (SUA) and Tribal Organizations in Major Disasters Declared by the President	93.048		116,296.00	0.00	No	7/1/2024	6/30/2025	1
Health and Human Services, Iowa Department of	SU-17-001-PAA SAMHSA Amendments-Iowa CCBHC Planning Grant No Cost Extension	829		681,556.00		No	3/31/2024	3/30/2025	3
<b>Subtotal HHS</b>				<b>797,852.00</b>	<b>0.00</b>				
Homeland Security and Emergency Management	2023 Building Resilience Infrastructure and Communities (BRIC)	97.047	2/29/2024	TBD	5,726,431.74	Yes	10/1/2024	9/30/2027	13
Homeland Security and Emergency Management	2023 Emergency Management Performance Grant	97.042	5/18/2023	4,686,295.00	4,686,295.00	No	10/1/2022	9/30/2025	0
Homeland Security and Emergency Management	2023 Flood Mitigation Assistance (FMA 23)	97.029		14,493,967.85	1,405,476.75	Yes	10/1/2024	9/30/2027	4
Homeland Security and Emergency Management	2024 Emergency Management Performance Grant	97.042	6/24/2024	4,212,669.00	4,212,669.00	No	10/1/2023	9/30/2026	0
Homeland Security and Emergency Management	2024 State Homeland Security Program (SHSP)	97.067	6/13/2024	4,362,750.00	0.00	No	9/1/2024	8/31/2027	0
Homeland Security and Emergency Management	4784 Severe Storms, Tornadoes, and Flooding	97.036	5/24/2024	28,500,000.00	7,125,000.00	No	5/24/2024	5/24/2028	8
Homeland Security and Emergency Management	DR 4796 - Disaster Case Management	97.088	6/24/2024	9,653,751.95	0.00	No	6/24/2024	12/24/2025	2
Homeland Security and Emergency Management	DR4779 - Disaster Case Management services	97.088	5/14/2024	3,173,470.40	0.00	No	5/14/2024	5/14/2026	1
Homeland Security and Emergency Management	DR4784 - Disaster Case Management	97.088	5/24/2024	601,658.21	0.00	No	5/24/2024	5/24/2026	1
Homeland Security and Emergency Management	Flood Mitigation Assistance 23 Swift Current (FMA 23 Swift Current)	97.029	11/15/2023	10,000,000.00	1,000,000.00	No	9/13/2024	9/13/2027	3
Homeland Security and Emergency Management	Hazardous Materials Emergency Preparedness Grant 2024	20.703		286,639.00	71,695.00	No	10/1/2022	9/30/2025	0
Homeland Security and Emergency Management	HMGP 4784 Severe Storms, Tornadoes and Flooding	97.039	5/24/2024	10,650,678.67	2,662,669.00	Yes	5/24/2024	5/24/2029	18
Homeland Security and Emergency Management	HMGP 4796 Severe Storms, Flooding, Straight-Line Winds and Tornadoes	97.039	6/24/2024	36,677,940.00	12,225,980.00	Yes	6/24/2024	6/24/2029	20
Homeland Security and Emergency Management	HMGP4779 Severe Storms and Tornadoes April 26-27, 2024	97.039	5/14/2024	2,127,446.67	531,861.67	Yes	5/14/2024	5/14/2029	7
Homeland Security and Emergency Management	Iowa Safeguarding Tomorrow Revolving Loan Fund Capitalization Grant	97.139	4/30/2024	17,400,000.00	1,740,000.00	Yes	1/2/2025	1/1/2027	2
Homeland Security and Emergency Management	LPDM 24 - Congressionally directed Pre-Disaster Mitigation Grant Program	97.047	6/28/2024	8,000,000.00	800,000.00	No	9/13/2024	9/12/2027	2
Homeland Security and Emergency Management	Non Profit Security Grant	97.008	6/7/2024	4,489,822.00	0.00	No	9/1/2024	8/31/2027	0
Homeland Security and Emergency Management	PA 4779 Severe Storms	97.036	7/1/2024	5,870,279.00	1,674,600.95	No	4/26/2024	7/19/2028	5
Homeland Security and Emergency Management	PA 4796 Severe Storms, Flooding, Straight-line Winds, and Tornadoes	97.036	6/24/2024	100,000,000.00	25,000,000.00	No	6/16/2024	6/24/2028	27
<b>Subtotal HSEM</b>				<b>265,187,367.75</b>	<b>68,862,679.11</b>				
Management, Iowa Department of	State Digital Equity Capacity Grant Program (2024)			8,442,129.37	0.00	No	8/28/2024	9/15/2029	3
<b>Subtotal DOM</b>				<b>8,442,129.37</b>	<b>0.00</b>				
Natural Resources, Iowa Department of	2024 FEMA CTP Floodplain Mapping program	97.045	7/9/2024	2,421,363.00	0.00	Yes	10/1/2024	9/30/2025	0
Natural Resources, Iowa Department of	Breeding and migration ecology of at-risk birds and bats within restored woodlands of the Missouri River Corridor	15.634	2/23/2024	250,000.00	83,367.00	No	1/1/2025	12/31/2027	0
Natural Resources, Iowa Department of	Clean Air Act 103 Grant ? Inflation Reduction Act	66.034	10/18/2024	1,586,664.00	0.00	No	7/1/2024	6/30/2029	0
Natural Resources, Iowa Department of	Conservation Delivery for Private Forest Owners	10.902	5/3/2024	991,604.00	110,178.20	No	8/2/2024	8/1/2029	0

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		Number known	Application Date						
Natural Resources, Iowa Department of	CY25 Iowa State University Multiple Species Inventory and Monitoring Program Field Component	15.634	6/28/2024	1,969,780.00	1,060,611.00	No	1/1/2025	12/31/2027	0
Natural Resources, Iowa Department of	Davis County Multiple Species Habitat Conservation Plan Land Acquisition	15.615	8/30/2023	1,723,125.00	574,375.00	Yes	1/1/2024	12/31/2026	0
Natural Resources, Iowa Department of	Eastern Massasauga Rattlesnake Monitoring	15.615	9/5/2023	48,306.00	16,103.00	No	1/1/2024	6/30/2026	0
Natural Resources, Iowa Department of	European Spongy Moth, Lymantria dispar Survey	10.025			0.00	No	4/15/2024	4/1/2025	0
Natural Resources, Iowa Department of	European spongy moth, Lymantria dispar Survey	10.025	7/10/2024	13,000.00	0.00	No	6/15/2024	4/15/2025	0
Natural Resources, Iowa Department of	FFY 2024 base and BIL support for Iowa's CWA Section 604(b)	66.454	6/28/2024	452,000.00	0.00	No	7/1/2024	9/30/2028	0
Natural Resources, Iowa Department of	FFY 2024 CWSRF Base Grant	66.458	9/27/2024	11,048,000.00	2,209,600.00	No	9/1/2024	9/30/2026	0
Natural Resources, Iowa Department of	FFY 2024 CWSRF BIL general supplemental grant	66.458	9/27/2024	30,779,000.00	6,155,800.00	No	9/1/2024	9/30/2027	0
Natural Resources, Iowa Department of	FFY 2024 project and program funding for nonpoint source management under Section 319(h)	66.46	7/2/2024	3,693,000.00	280,000.00	Yes	10/1/2024	9/30/2029	0
Natural Resources, Iowa Department of	FY 2024 CWA Section 106 monitoring	66.419	6/26/2024	168,775.00	0.00	No	10/1/2024	12/31/2026	0
Natural Resources, Iowa Department of	FY2024 - FY2025 Pollution Prevention Grant Program	66.708	5/16/2024	331,809.00	331,809.00	No	10/1/2024	9/30/2026	0
Natural Resources, Iowa Department of	FY24 - Bat Conservation in Iowa and Illinois, 2025 through 2027	15.634	2/23/2024	250,000.00	85,096.00	No	1/1/2025	12/30/2027	0
Natural Resources, Iowa Department of	FY26 Iowa DNR Technical Assistance for Iowa's Multiple Species Inventory and Monitoring Program	15.634	6/28/2024	402,834.00	216,912.00	No	7/1/2025	6/30/2028	0
Natural Resources, Iowa Department of	Iowa 2024 - CVA Dubuque Marina Pump-out Systems	15.616	11/14/2023	28,690.00	9,536.00	Yes	10/1/2024	9/30/2025	0
Natural Resources, Iowa Department of	Iowa 2024 Water Use Data Project	15.981	4/11/2024	125,000.00	17,677.00				0
Natural Resources, Iowa Department of	Iowa 2025-2027 Statewide Wildlife Restoration Land Acquisition	15.611	7/12/2024	8,250,000.00	2,750,000.00	No	10/1/2024	9/30/2027	0
Natural Resources, Iowa Department of	Iowa ANS Management FFY24	15.608	4/29/2024	91,132.00	30,377.36	No	1/1/2025	12/31/2025	0
Natural Resources, Iowa Department of	Iowa Des Moines Lobe Wetland Initiative IV	15.623	2/14/2024	TBD	4,073,455.00	Yes	7/1/2025	7/1/2028	0
Natural Resources, Iowa Department of	Iowa DNR Nature Based Solutions	15.654	2/23/2024	980,000.00	0.00	No	4/1/2024	12/31/2028	0
Natural Resources, Iowa Department of	Iowa DNR Nature Based Solutions - Mississippi River	15.654	6/6/2024	535,000.00	0.00	No	7/1/2024	12/31/2028	0
Natural Resources, Iowa Department of	Iowa DNR VPA-HIP	10.093	9/24/2024	348,898.00	0.00	No	9/23/2024	9/30/2026	0
Natural Resources, Iowa Department of	Iowa Emerging Contaminants in Small or Disadvantaged Communities (EC-SDC)	66.442	9/27/2024	47,825,000.00	0.00	No	9/1/2024	9/30/2028	0
Natural Resources, Iowa Department of	Iowa FFY23 White-nose Syndrome	15.684	12/20/2023	32,372.00	0.00	No	1/1/2024	3/31/2025	0
Natural Resources, Iowa Department of	Iowa FFY24 White-nose Syndrome	15.684	10/24/2024	35,791.00	0.00	No	1/1/2025	3/31/2026	0
Natural Resources, Iowa Department of	Iowa Forest Resiliency Partnership Program	10.731	9/25/2024	3,575,427.00	894,537.00	No	12/1/2024	11/30/2029	0
Natural Resources, Iowa Department of	Iowa FY25 Fish & Wildlife Management Program	15.611	3/8/2024	11,541,278.00	1,413,370.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa FY25 Fish Culture	15.605	3/12/2024	2,623,183.00	874,394.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa FY25 Fisheries Research	15.605	3/15/2024	955,462.00	318,488.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa FY25 Hunter Education	15.611	3/14/2024	1,423,618.00	474,593.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa FY25 Wildlife Research and Surveys	15.611	3/19/2024	918,844.00	306,281.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa-2024 BIG Tier 1-Dubuque Marina	15.622	9/20/2023	170,100.00	567,000.00	Yes	7/1/2024	12/31/2025	0
Natural Resources, Iowa Department of	Long Term Resource Monitoring Program FY24	15.978	1/18/2024	587,298.00	0.00	No	10/1/2023	9/30/2024	0
Natural Resources, Iowa Department of	P2 in Iowa: Expanding P2's reach - GHG & Hazardous Materials Source Reduction	66.717	4/8/2024	80,270.00	4,225.00	No	10/1/2024	9/30/2026	0
Natural Resources, Iowa Department of	Restoring Rural Community Forests	10.664	11/13/2024	453,972.00	453,972.00	No	7/1/2025	6/30/2030	0
Natural Resources, Iowa Department of	Walnut Twig Beetle, Pityophthorus juglandis, Survey	10.025	3/10/2024	20,000.00	0.00	No	4/15/2024	4/1/2025	0
Natural Resources, Iowa Department of	Wetland & Upland Restoration in Prairie Pothole Joint Venture								
Natural Resources, Iowa Department of	Priority Areas of the Iowa Wetland Management District	15.654	3/26/2024	208,028.00	0.00	No	7/1/2024	12/31/2026	0
<b>Subtotal DNR</b>				<b>136,938,623.00</b>	<b>23,311,756.56</b>				
Public Safety, Iowa Department of	2020 Adam Walsh Grant - SMART	16.75		195,600.00	0.00	No	10/1/2020	9/30/2024	0
Public Safety, Iowa Department of	2021 Assistance to Firefighters Grant Program	97.043		408,956.52	61,343.48	No	8/19/2022	8/18/2024	0
Public Safety, Iowa Department of	2021 Fire Prevention and Safety	97.043		114,285.71	0.00	No	7/1/2023	4/10/2025	0
Public Safety, Iowa Department of	2022 Adam Walsh Grant - SMART	16.75		170,000.00	0.00	No	10/1/2022	9/30/2025	0
Public Safety, Iowa Department of	2022 Formula DNA Capacity Enhancement for Backlog Reduction (CEBR)	16.741		874,064.00	0.00	No	10/1/2022	9/30/2024	0

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Public Safety, Iowa Department of	2022 NICS Act Record Improvement Program (NARIP)	16.813			101,441.00	0.00	No	1/1/2023	6/30/2024	0
Public Safety, Iowa Department of	2023 Assistance to Firefighters Grant Program	97.043			273,913.04	41,086.96	No	8/6/2024	8/5/2026	0
Public Safety, Iowa Department of	2023 Formula DNA Capacity Enhancement for Backlog Reduction (CEBR)	16.741			739,060.00	0.00	No	10/1/2024	9/30/2026	4
Public Safety, Iowa Department of	2023 Formula DNA Capacity Enhancement for Backlog Reduction (CEBR)	16.741			968,753.00	0.00	No	10/1/2023	9/30/2025	4
Public Safety, Iowa Department of	2023 Internet Crimes Against Children - ICAC Continuation	16.543			442,013.00	0.00	No	10/1/2023	9/30/2024	0
Public Safety, Iowa Department of	2023 National Criminal History Improvement Program (NCHIP)	16.554			1,200,000.00	0.00	No	7/1/2023	10/31/2024	0
Public Safety, Iowa Department of	2024 National Criminal History Improvement Program (NCHIP)	16.554			153,200.00	0.00	No	10/1/2024	9/30/2025	0
Public Safety, Iowa Department of	2024 National Criminal History Improvement Program (NCHIP) 15PBJS-24-GK-02359-NCHI	16.554			1,424,500.00	0.00	No	10/1/2024	9/30/2026	0
Public Safety, Iowa Department of	Advancing Interoperable Communications in Rural Emergency Medicine (REMCDP)	97.12			1,859,953.00	0.00	No	9/29/2023	9/28/2025	1
Public Safety, Iowa Department of	Body Worn Camera Project	16.835			1,225,000.00	1,225,000.00	No	10/1/2023	9/30/2025	0
Public Safety, Iowa Department of	COPS Anti-Heroin Task Force (AHTF)	16.71			195,000.00	0.00	No	10/1/2022	9/30/2025	0
Public Safety, Iowa Department of	COPS Anti-Methamphetamine Program (CAMP)	16.71			1,514,920.00	0.00	No	10/1/2024	9/30/2027	2
Public Safety, Iowa Department of	COPS Anti-Methamphetamine Program (CAMP)	16.71			1,513,660.00	0.00	No	10/1/2021	9/30/2024	2
Public Safety, Iowa Department of	De-Escalation	16.71			285,000.00	0.00	No	10/1/2023	9/30/2025	0
Public Safety, Iowa Department of	FY2023 HP-CMV Grant Program MASFO	20.237			2,000,000.00	0.00	No	9/1/2023	9/30/2025	0
Public Safety, Iowa Department of	FY2024 MCSAP Grant Program	20.218			7,061,322.00	371,649.00	Yes	10/1/2023	9/30/2026	85
Public Safety, Iowa Department of	FY2024 MCSAP Grant Program	20.218			7,061,322.00	371,649.00	Yes	10/1/2023	9/30/2026	85
Public Safety, Iowa Department of	HIDTA Cedar Rapids Task Force - DNE	95.001			136,730.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Cedar Rapids Task Force - DNE	95.001			136,730.00	0.00	No	1/1/2023	12/31/2024	1
Public Safety, Iowa Department of	HIDTA Cedar Rapids Task Force - DNE	95.001			136,730.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA H001 - Local (pass through)	95.001			776,149.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA H001 - Local (pass through)	95.001			776,149.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA H001 - Local (pass through)	95.001			776,149.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA Interdiction - Iowa State Patrol	95.001			11,000.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA Interdiction - Iowa State Patrol	95.001			11,000.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA Interdiction - Iowa State Patrol	95.001			11,000.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA Iowa Interdiction Support - DNE	95.001			258,090.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Iowa Interdiction Support - DNE	95.001			258,090.00	0.00	No	1/1/2023	12/31/2024	1
Public Safety, Iowa Department of	HIDTA Iowa Interdiction Support - DNE	95.001			258,090.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA Management & Coordination	95.001			101,717.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA Management & Coordination	95.001			101,717.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA Management & Coordination	95.001			101,717.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA Muscatine Task Force - DNE	95.001			152,925.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Muscatine Task Force - DNE	95.001			152,925.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA Muscatine Task Force - DNE	95.001			152,925.00	0.00	No	1/1/2023	12/31/2024	1
Public Safety, Iowa Department of	HIDTA Quad Cities Metropolitan Enforcement Group - DNE	95.001			135,504.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Quad Cities Metropolitan Enforcement Group - DNE	95.001			135,504.00	0.00	No	1/1/2023	12/31/2024	1
Public Safety, Iowa Department of	HIDTA Quad Cities Metropolitan Enforcement Group - DNE	95.001			135,504.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA SAUSA Northern (Linn Co. Attorney)	95.001			246,822.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA SAUSA Northern (Linn Co. Attorney)	95.001			246,822.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA SAUSA Northern (Linn Co. Attorney)	95.001			246,822.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA SAUSA Southern (Attorney General)	95.001			246,822.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA SAUSA Southern (Attorney General)	95.001			246,822.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA SAUSA Southern (Attorney General)	95.001			246,822.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA Tri-State Sioux City Task Force - DNE	95.001			150,447.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Tri-State Sioux City Task Force - DNE	95.001			150,447.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA Tri-State Sioux City Task Force - DNE	95.001			150,447.00	0.00	No	1/1/2023	12/31/2024	1

**2024 Competitive-Noncompetitive Grant Report**  
**Report Required by Iowa Code Section 8.9**  
**Iowa Department of Management**  
*Source: Data submitted by State Agencies*

State Agency	Title of Application	CFDA		Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number if known	Application Date						
Public Safety, Iowa Department of	NFA State Training Grant	97.043		20,000.00	0.00	No	10/1/2024	9/30/2025	0
Public Safety, Iowa Department of	Social Security Administration	93.775		409,517.37	0.00	No	10/1/2024	9/30/2025	2
Public Safety, Iowa Department of	Social Security Administration	93.775		97,983.44	0.00	No	10/1/2024	9/30/2025	1
Public Safety, Iowa Department of	2024 Byrne JAG			1,900,000.00	0.00	No	10/1/2024	9/30/2027	2
Public Safety, Iowa Department of	2024 Coverdell			281,437.00	0.00	No	10/1/2024	9/30/2026	0
Public Safety, Iowa Department of	2024 Coverdell			294,696.00	0.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	2024 RSAT			307,388.00	102,462.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	JAG SORNA 2024			90,000.00	0.00	No	10/1/2024	9/30/2027	0
Public Safety, Iowa Department of	John R Justice			65,313.00	0.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	PSN - Southern District - 2024			112,175.00	0.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	PSN Northern District			90,681.00	0.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	SCIP 2024			1,433,585.00	0.00	No	10/1/2024	9/30/2027	2
Public Safety, Iowa Department of	STOP 2024			60,000.00	0.00	No	10/1/2024	9/30/2027	1
<b>Subtotal DPS (includes ODCP)</b>				<b>41,593,357.08</b>	<b>2,173,190.44</b>				
Veterans Home, Iowa	FAI Dietary Services Upgrade	64005		23,119,133.37	12,448,764.12	No	7/1/2025	6/30/2030	0
<b>Subtotal IVA</b>				<b>23,119,133.37</b>	<b>12,448,764.12</b>				
Workforce Development, Iowa Department of	FY24 Iowa Foreign Labor Certification Grant			394,166.00	0.00	No	10/1/2024	9/30/2025	4
Workforce Development, Iowa Department of	FY24 Iowa Workforce Development WOTC Initial Funding Allotment - Change 1			46,030.00	0.00	No	11/17/2023	2/2/2024	3
Workforce Development, Iowa Department of	Iowa Work Opportunity Tax Credit Funding Allotments for Fiscal Year 2024 - Change 2			132,945.00	0.00	No	2/3/2024	9/30/2024	3
Workforce Development, Iowa Department of	Iowa Workforce Development DW WIOA 2024 application			5,363,928.00	0.00	No	7/1/2024	6/30/2027	24
Workforce Development, Iowa Department of	Iowa Workforce Development ES WP 2024 application			6,042,244.00	0.00	No	7/1/2024	6/30/2025	3
Workforce Development, Iowa Department of	Iowa Workforce Development FY 2025 UI State Administration Base Funding	17.225		29,800,460.00	0.00	No	10/1/2024	12/31/2025	306
Workforce Development, Iowa Department of	Iowa Workforce Development FY 24 Trade Adjustment Assistance (TAA) Training and Other Activities (TaOA) Funds Distribution	17.245		174,921.00	0.00	No	10/1/2023	6/30/2026	2
Workforce Development, Iowa Department of	Iowa Workforce Development UIPL 17-24 PEUC 2024 Application	17.225		447,925.00	0.00	No	7/1/2024	9/30/2025	22
Workforce Development, Iowa Department of	Iowa Workforce Development UIPL FPUC 2024 Application	17.225		895,850.00	0.00	No	7/1/2024	9/25/2025	22
Workforce Development, Iowa Department of	Iowa Workforce Development UIPL No. 17-24 PUA Administration Funding	17.225		1,763,410.00	0.00	No	7/1/2024	9/30/2025	22
Workforce Development, Iowa Department of	Iowa Workforce Development WIG WP 2024 application			441,356.00	0.00	No	7/1/2024	6/30/2025	2
Workforce Development, Iowa Department of	Iowa Workforce Development YOUTH WIOA 2024 application			5,089,513.00	0.00	No	4/1/2024	6/30/2027	31
Workforce Development, Iowa Department of	PY 2024 Iowa Workforce Development SCSEP Application			1,018,925.00	0.00	No	7/1/2024	6/30/2025	1
Workforce Development, Iowa Department of	Workforce Innovation and Opportunity Act (WIOA) Adult Activities Program Allotments for Program Year (PY) 2024			3,674,183.00	0.00	No	7/1/2024	6/30/2027	31
<b>Subtotal IWD</b>				<b>55,285,856.00</b>	<b>0.00</b>				
<b>Total</b>				<b>655,951,718.87</b>	<b>108,750,288.23</b>				



## Appendix E – Fee Project

### Analysis of the Governor’s Budget Recommendations

The Fee Project acts as a reference guide to fees charged by departments and agencies. The information reflects FY 2023 and FY 2024 and, when possible, includes the number of persons who paid each fee and the amount of revenue generated by each fee. The information is reported by State agencies as of December 2024. The Fee Project workbooks for each subcommittee are available on each respective subcommittee webpage at the links listed below. Hard copies of these reports are available from the Fiscal Services Division upon request.

Administration and Regulation — [www.legis.iowa.gov/docs/publications/FEES/1518541.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1518541.xlsx)

Agriculture and Natural Resources — [www.legis.iowa.gov/docs/publications/FEES/1518542.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1518542.xlsx)

Economic Development — [www.legis.iowa.gov/docs/publications/FEES/1518543.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1518543.xlsx)

Education — [www.legis.iowa.gov/docs/publications/FEES/1518547.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1518547.xlsx)

Health and Human Services — [www.legis.iowa.gov/docs/publications/FEES/1518544.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1518544.xlsx)

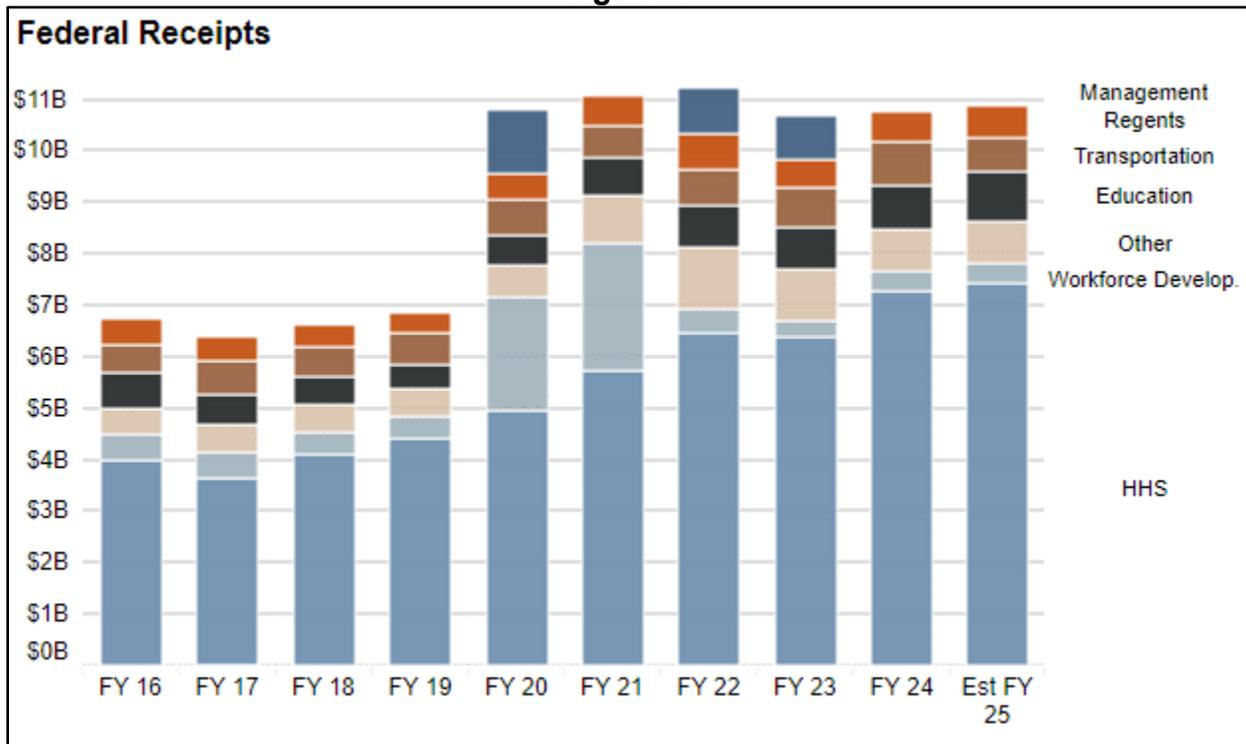
Justice System — [www.legis.iowa.gov/docs/publications/FEES/1518545.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1518545.xlsx)

Transportation — [www.legis.iowa.gov/docs/publications/FEES/1518546.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1518546.xlsx)

**FY 2025 Federal Funds**

In FY 2020, federal receipts received by the State of Iowa increased by nearly \$4.000 billion compared to FY 2019 due to the COVID-19 pandemic. Federal receipts have remained elevated since FY 2020. For FY 2025, it is estimated that Iowa will receive a total of \$10.893 billion in federal funds. The majority of the federal funds are received by the Department of Health and Human Services (HHS) and are distributed to the Medicaid Program. **Figure 1** shows the recipients of federal funds from FY 2016 through estimated FY 2025.

**Figure 1**



Note: Fiscal years in **Figure 1** are on a state fiscal year.

Figure 2 provides a history of federal funds received by Iowa departments for FY 2022, FY 2023, FY 2024, and estimated federal funds for FY 2025.

Figure 2

<b>Federal Receipts</b> (in Millions)				
	<b>Actual FY 2022</b>	<b>Actual FY 2023</b>	<b>Actual FY 2024</b>	<b>Estimated FY 2025</b>
Education	\$ 1,183.6	\$ 1,006.8	\$ 828.6	\$ 839.8
Health and Human Services	6,455.6	6,371.0	7,263.4	7,440.0
Management	852.2	851.6	6.0	5.9
Other	815.6	803.4	833.6	948.1
Regents	715.6	548.5	617.6	647.5
Transportation	697.2	787.6	867.6	652.3
Workforce Development	475.8	321.8	377.5	359.7
<b>Grand Total</b>	<b>\$ 11,195.5</b>	<b>\$ 10,690.6</b>	<b>\$ 10,794.3</b>	<b>\$ 10,893.3</b>

**Federal Funds Tracking: Grants Enterprise Management System**

The Iowa [Grants Enterprise Management System \(GEM\\$\)](#) is operated by the Department of Management (DOM) and is designed as a resource for State agencies and local governments for researching and applying for federal grant opportunities and tracking the award of funding, if granted. The GEM\$ does all of the following:

- Manages the reporting of grants applied for and received by State agencies.
- Posts State grants available for application.
- Manages State agency awards to government entities, nonprofit organizations, private businesses, and individuals. This includes the grant application, selection, award/contracting, monitoring, communications, modification, reporting, closeout, and financial management processes.

GEM\$ also enables State departments to collaborate on grants when possible. Agencies that used GEM\$ to report their awards in FY 2024 include the following:

- Department of Administrative Services
- Iowa Economic Development Authority
- Department of Education
- Department of Management
- Department of Homeland Security and Emergency Management
- Department of Health and Human Services
- Department of Public Defense
- Department of Public Safety
- Department of Justice
- Department of Corrections
- Iowa College Student Aid Commission
- Department of Agriculture and Land Stewardship
- Department of Natural Resources
- Office of the Attorney General
- Department of Workforce Development
- Department for the Blind
- Department on Aging
- Department of Transportation
- Judicial Branch

**Related Websites**

Federal Funds Information for States: [www.ffis.org](http://www.ffis.org)  
 Government Accountability Office: [www.gao.gov](http://www.gao.gov)

## Federal Block Grants

In the 2023 Session the General Assembly passed 2023 Iowa Acts, chapter [161](#) (FY 2024 and FY 2025 Federal Block Grant Appropriations Act). The Act authorized the following block grants through FY 2025.

### Substance Use Block Grant — Health and Human Services

FY 2025 Appropriation: \$13.2 million

Description: The Substance Use Block Grant (SUBG) provides funds to prevent and treat substance use. Grantees must develop a comprehensive primary prevention program that includes activities and services in various settings. The program must target the general population and sub-groups at high risk for substance use. To receive their full SUBG awards, grantees must enact and enforce laws prohibiting the sale or distribution of tobacco products to individuals under the age of 18.

### Community Mental Health Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$7.7 million

Description: The Community Mental Health Services Block Grant (MHBG) awards grants to provide community mental health services. Grantees have flexibility to use funds for new programs or to supplement their current activities. Grantees must submit a plan explaining how they will use MHBG funds, distribute funds to local government entities and nongovernmental organizations, comply with general federal requirements for managing grants, and form and support a state or territory mental health planning council.

### Maternal and Child Health Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$6.6 million

Description: The purpose of the Maternal and Child Health Services Block Grant Program is to create federal/state partnerships that enable each state/jurisdiction to address the health services needs of mothers, infants, and children, which includes children with special health care needs and their families. States receive formula-based funding to improve the health of families, particularly those with low income or limited access to health services.

### Preventive Health and Health Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$1.7 million

Description: The Preventive Health and Health Services Block Grant provides flexible funding for unfunded or underfunded public health needs, including prevention services and outbreak control.

### Edward Byrne Memorial Justice Assistance Grant Program — Public Safety

FY 2025 Appropriation: \$0.4 million

Description: The Justice Assistance Grant (JAG) award funds provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice. This may include programming related to law enforcement, prosecution and courts, prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, crime victims and witnesses, mental health and related law enforcement and corrections, and implementation of State crisis intervention court proceedings and related programs or initiatives.

Residential Substance Abuse Treatment for State Prisoners Formula Grant — Public Safety

FY 2025 Appropriation: \$2.0 million

Description: The Residential Substance Abuse Treatment for State Prisoners Formula Grant is a formula grant program intended to enhance the capabilities of state, local, and tribal governments to provide residential substance use disorder (SUD) treatment to adult and juvenile populations during detention or incarceration. The Grant may also be used to initiate or continue evidence-based SUD treatment in jails, to prepare individuals for reintegration into the community, and to assist them and their communities throughout the reentry process by delivering community-based treatment and other recovery aftercare services.

Community Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$8.0 million

Description: The Community Services Block Grant (CSBG) provides funds to administer support services that alleviate the causes and conditions of poverty. Local Community Action Agencies provide CSBG-funded services and activities including housing, nutrition, utility, and transportation assistance; employment, education, and other income and asset building services; crisis and emergency services; and community asset building initiatives.

Community Development Block Grant — Iowa Economic Development Authority

FY 2025 Appropriation: \$26.5 million

Description: The Community Development Block Grant (CDBG), funded through the U.S. Department of Housing and Urban Development, provides annual grants on a formula basis to states, cities, and counties. The main purpose of the program is to develop viable communities by providing decent housing, suitable living environments, and expanded economic opportunities, primarily for persons of low and moderate incomes. Funds are typically used for housing assistance, job training and employment-related transportation services, water and sewer improvements, community facility improvements, the opportunities and threats fund, and neighborhood revitalization activities.

Surface Transportation Block Grant Program — Transportation

FY 2025 Appropriation: \$188.8 million

Description: The Surface Transportation Block Grant (STBG) provides flexible funding that may be used by states and localities for projects to preserve and improve the conditions and performance on any federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.

Low-Income Home Energy Assistance Program — Health and Human Services

FY 2025 Appropriation: \$54.6 million

Description: The Low-Income Home Energy Assistance Program (LIHEAP) Block Grant provides funds to assist low-income households with meeting immediate home energy needs. The LIHEAP benefits target households with low incomes, particularly those that have a high home energy burden (percentage of income that goes to heating and cooling bills) and/or have members who are elderly, disabled, and/or young children. Grant recipients can use funds for heating and/or cooling costs, and up to 15.0% of their funding (or 25.0% with a waiver) for weatherization assistance.

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Social Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$15.3 million

Description: The purpose of the Social Services Block Grant (SSBG) is to support social services supporting economic self-sufficiency; preventing or remedying neglect, abuse, or the exploitation of children and adults; preventing or reducing inappropriate institutionalization; and securing referrals for institutional care, where appropriate. Services and eligibility requirements vary by state. The Uniform Definitions of Services, which include 29 service categories, provide guidelines to states for reporting purposes. Service categories most frequently supported by SSBG include child care, child welfare, services for persons with disabilities, case management services, and protective services for adults.

Child Care and Development Block Grant — Health and Human Services

FY 2025 Appropriation: \$103.1 million

Description: The Child Care and Development Block Grant (CCDBG) Act authorizes the Child Care Development Fund (CCDF) Program and authorizes discretionary appropriations to support grants to state, territorial, and tribal lead agencies. The CCDF is the primary federal funding source to help low-income families afford child care.

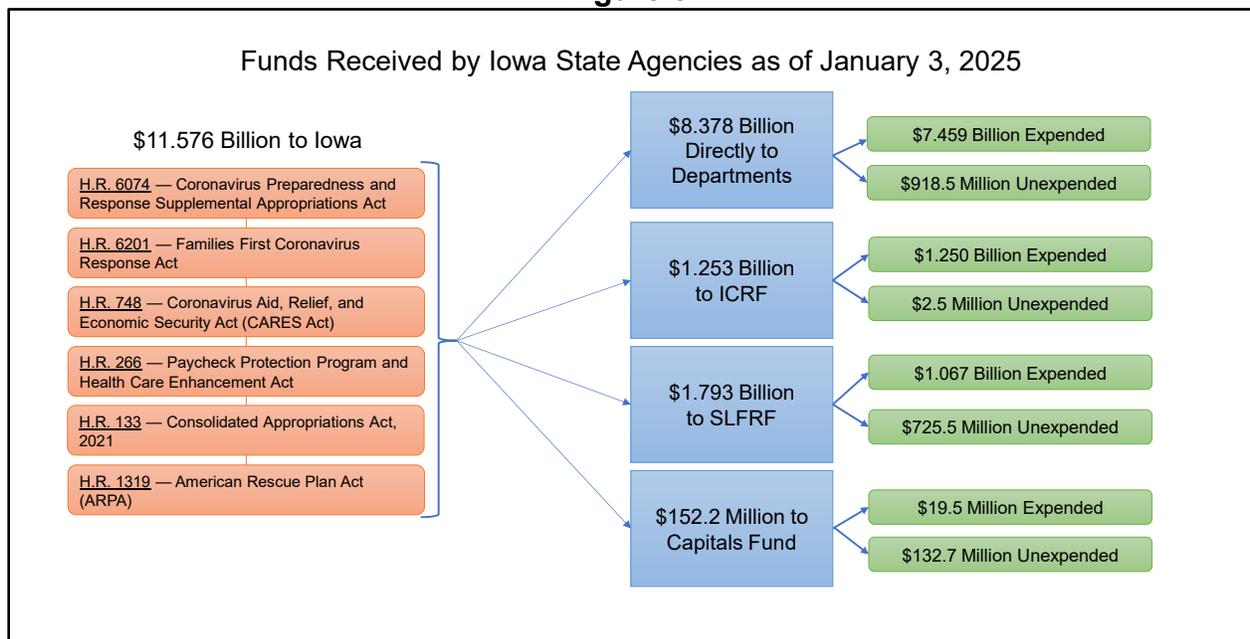
### CARES Act, ARPA, and Other Federal Stimulus Acts

In response to the COVID-19 pandemic, the federal government enacted six Acts since March 2020. Those Acts are as follows:

- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.
- [H.R. 133](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

Through January 3, 2025, State agencies in Iowa have reported federal awards totaling \$11.576 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$8.378 billion has been awarded directly to agencies, \$1.253 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), \$1.793 billion was awarded to the Iowa Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for the State and nonentitlement units of government, and \$152.2 million was awarded to the Coronavirus Capitals Fund. The **Appendix** at the end of the Federal Funds section details the \$8.378 billion awarded directly to State departments.

**Figure 3**



The ICRF is nearing the point of final reporting, with program expenditures having ended September 30, 2022. Awards directly to departments remain a major source of expenditures, but these funding streams have various end dates, with most sunsetting by the end of CY 2026. Approximately 40.5% of the expenditures from the SLFRF remain to be made and any funds not obligated by December 31, 2024, and expended by December 31, 2026, will revert to the federal government.

Total expenditures from the programs that have accounted for the most funding are outlined in **Figure 4**. The majority of expenditures (73.3%) occurred from FY 2020 through FY 2022. Federal payments for unemployment insurance, which are separate from any payments made to unemployment insurance from the ICRF and SLFRF, were more than half of all expenditures in FY 2020 (58.1%) and FY 2021 (55.8%). The Coronavirus Relief Fund was the second major program from which expenditures were made and comprised 26.2% of expenditures in FY 2020 and 18.9% in FY 2021. Medicaid expenditures were made monthly and continued until the end of calendar year 2023. The Medicaid Program has comprised 12.8% of total expenditures since FY 2020. Beginning in FY 2022, two new programs established under the ARPA began to contribute to total spending. The SLFRF has totaled \$1,067.1 million in expenditures and will be one of the major programs in the future. The American Rescue Plan Elementary and Secondary School Emergency Relief Program also comprised a major source of expenditures with a total of \$745.2 million. As of January 3, 2025, \$345.0 million from COVID-19 funds has been spent in FY 2025.

**Figure 4**

<b>COVID-19 Aid    Expenditures by Top Eight Programs</b>							
<b>(in Millions)</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$0.0	\$0.0	\$176.0	\$294.3	\$214.8	\$60.0	\$745.2
Child Care and Development Block Grant	\$6.2	\$62.6	\$205.0	\$137.9	\$74.2	\$12.8	\$498.7
Coronavirus Relief Fund	\$553.3	\$574.3	\$104.5	\$14.7	\$0.0	\$0.0	\$1,246.8
Coronavirus State and Local Fiscal Recovery Fund	\$0.0	\$0.0	\$386.8	\$253.3	\$223.6	\$203.4	\$1,067.1
Elementary and Secondary School Emergency Relief Fund	\$64.4	\$75.3	\$221.5	\$48.9	\$6.5	\$0.0	\$416.5
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$0.0	\$38.9	\$53.7	\$21.6	\$46.5	\$22.7	\$183.5
Medicaid	\$136.6	\$301.1	\$322.0	\$340.9	\$156.9	\$0.0	\$1,257.5
Other	\$125.2	\$286.4	\$496.5	\$273.8	\$157.1	\$45.6	\$1,384.7
Unemployment Insurance	\$1,228.0	\$1,692.8	\$64.6	\$7.0	\$0.1	\$0.5	\$2,993.0
<b>Grand Total</b>	<b>\$2,113.8</b>	<b>\$3,031.4</b>	<b>\$2,030.7</b>	<b>\$1,392.5</b>	<b>\$879.6</b>	<b>\$345.0</b>	<b>\$9,792.9</b>

Note: This figure reflects expenses that occurred between July 1 and June 30 without regard to accrual adjustments.

Figure 5

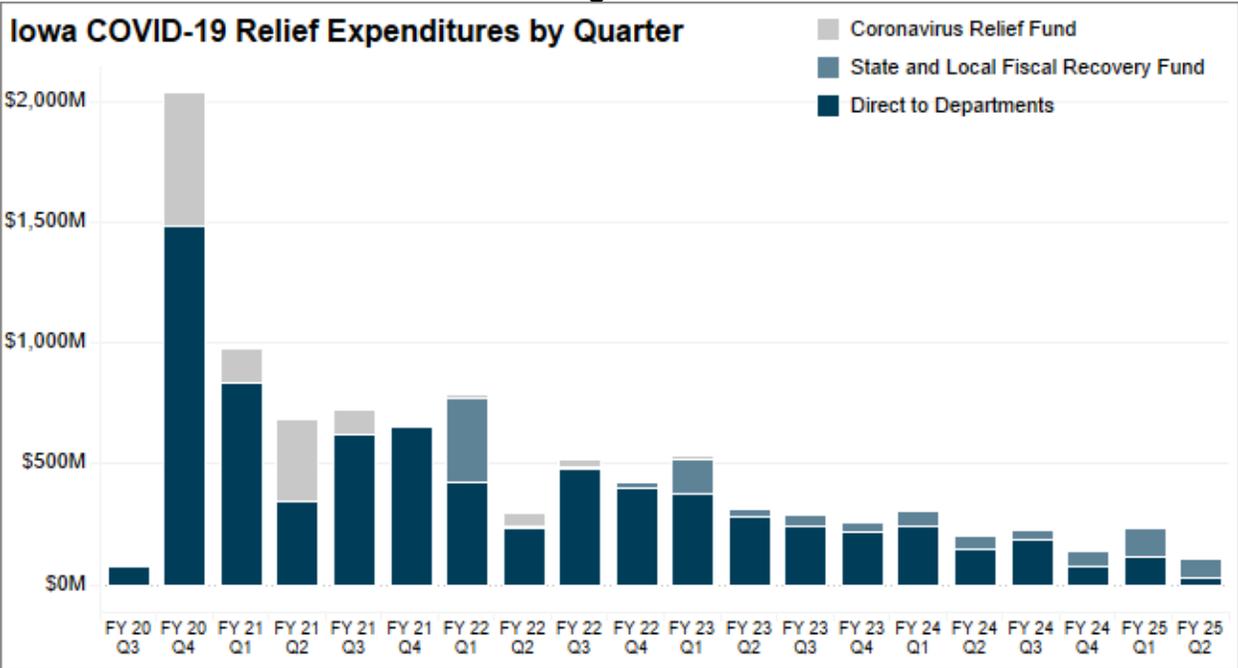


Figure 5 shows how federal relief funding has been spent by quarter and how expenditures have slowed. The figure displays larger expenditures at the start of the COVID-19 pandemic (FY 2020 Q4). The ICRF accounted for a large part of spending through FY 2021 Q3, but expenditures since then have decreased. Funding provided directly to departments has provided the largest share of expenditures in each quarter. Expenditures from the SLFRF began in earnest in FY 2022 Q1, but these expenditures were driven by the two largest payments. One was a transfer to the Unemployment Compensation Trust Fund, and the second was a transfer to nonentitlement units of government in Iowa.

**Figure 6** focuses more closely on the top eight programs for the four most recent quarters. The SLFRF is 43.1% of all expenditures, and American Rescue Plan Elementary and Secondary School Emergency Relief is 25.4% of all expenditures. Lastly, the SLFRF will remain a major portion of State expenditures into FY 2027, with \$725.5 million in funds remaining.

**Figure 6**

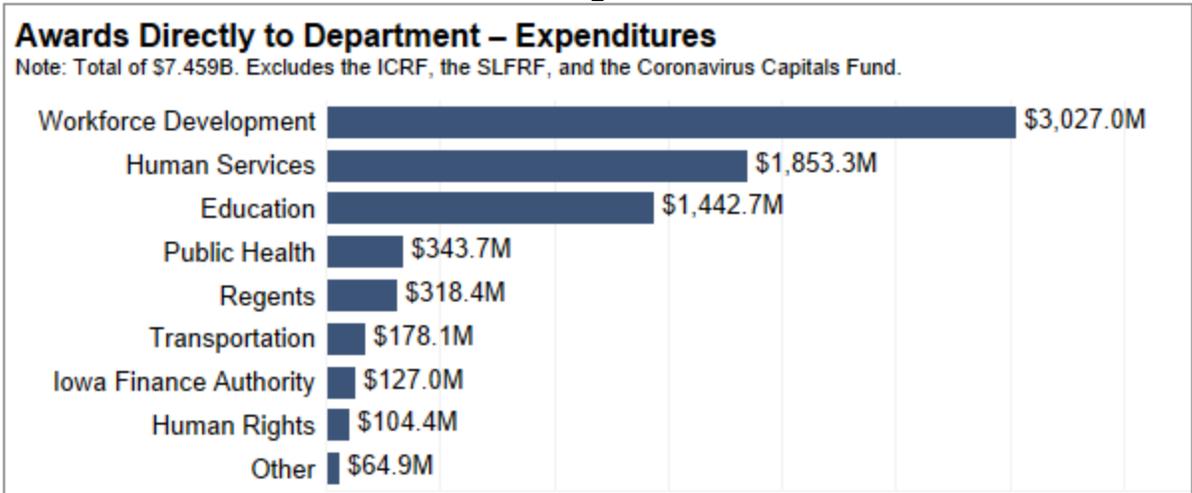
<b>Federal COVID-19 Aid Expenditures by Four Most Recent Quarters</b>					
Top 8 Programs (in Millions)					
	FY 24 Q3	FY 24 Q4	FY 25 Q1	FY 25 Q2	Total
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$86.6	\$34.4	\$55.4	\$4.6	\$181.0
Capital Projects Fund	\$0.1	\$4.4	\$14.4	\$0.5	\$19.4
Child Care and Development Block Grant	\$59.5	\$7.1	\$3.4	\$9.3	\$79.4
Coronavirus State and Local Fiscal Recovery Fund	\$38.2	\$69.2	\$125.5	\$74.2	\$307.1
Emergency Rental Assistance Program	\$2.9	\$2.4	\$2.6	\$1.1	\$9.0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$7.6	\$9.2	\$18.6	\$4.0	\$39.4
Homeowner Assistance Fund	\$1.7	\$2.6	\$5.0	\$2.1	\$11.4
Immunization Cooperative Agreements	\$4.4	\$1.4	\$3.0	\$1.5	\$10.2
Other	\$24.4	\$15.2	\$9.1	\$6.8	\$55.5
<b>Total</b>	<b>\$225.4</b>	<b>\$145.8</b>	<b>\$237.1</b>	<b>\$104.1</b>	<b>\$712.5</b>

Note: This figure reflects expenses that occurred between July 1 and June 30 without regard to accrual adjustments.

**Awards Directly to Departments**

Figure 7 displays the eight agencies that received the most funding and combines all other agencies. Of the \$8.378 billion in federal funds awarded directly to State agencies, \$7.459 billion (89.0%) has been expended as of January 3, 2025. Of the total year-to-date expenditures, \$2.993 billion (40.1%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and SLFRF allocated for this same purpose. The then-Department of Human Services has expended \$1.853 billion (24.8%), the majority of which has been dedicated to the Medicaid Program. The Department of Education has expended \$1.443 billion (19.3%), with approximately half of expenditures going to American Rescue Plan Elementary and Secondary School Emergency Relief. The then-Department of Public Health has expended \$343.7 million (4.6%). The Board of Regents has expended \$318.4 million (4.3%). The Department of Transportation has expended \$178.1 million (2.4%). The Iowa Finance Authority has expended \$127.0 million (1.7%). The then-Department of Human Rights has expended \$104.4 million (1.4%).

**Figure 7**



## Iowa Coronavirus Relief Fund

Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020, illustrated in **Figure 8**. To date, \$2.5 million in interest earnings has been credited to the Fund. As of January 3, 2025, net transfers to agencies total \$1.247 billion, with some moneys having been returned to the Fund. The current balance in the Fund is \$2.5 million. Of the \$1.247 billion transferred to the agencies, a total of \$293,000 remains unexpended. The U.S. Department of the Treasury has revised the guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation concerning such cost by December 31, 2021. Recipients were allowed to record their expenditures through September 30, 2022. As of January 3, 2025, \$3.2 million has been returned to the federal government. A final report has not been issued on all ICRF expenditures, but the State is allowed to retain interest earnings for administrative expenses.

**Figure 8**

<b>Coronavirus Relief Fund (April 2020 CARES Act)</b>		
<b>Coronavirus Relief Fund</b>		
Federal Support	\$	1,250,000,000
Interest		2,510,891
Federal Support Returned		-3,207,151
Net Transfers to Agencies		-1,247,124,889
<b>Fund Balance</b>	<b>\$</b>	<b>2,178,851</b>
<b>Department Activities</b>		
Transfers Received		1,247,124,889
Reported Expenses		-1,246,832,043
<b>Unexpended Transfers</b>	<b>\$</b>	<b>292,847</b>
<b>Total Unexpended</b>	<b>\$</b>	<b>2,471,697</b>

**Iowa State and Local Coronavirus Fiscal Recovery Fund**

The State of Iowa has received \$1.703 billion in federal funds and \$90.0 million in interest as of January 3, 2025, that has been deposited into the SLFRF. A total of \$1.118 billion has been transferred to various agencies. The first \$237.5 million was transferred to the Department of Workforce Development’s (IWD’s) Unemployment Insurance Trust Fund. These funds are used to support ongoing unemployment benefits for Iowans. An additional \$221.2 million was transferred to the Iowa Department of Revenue for payments to nonentitlement units of government, which are cities with a population of less than 50,000. Funds provided to State and local governments have broad spending flexibility, including addressing emergency and economic effects of the pandemic; replenishing revenue losses due to the shutdown of the economy; investments in water, sewer, and broadband infrastructure; and premium pay to essential workers.

Funds in the SLFRF must be used to cover costs incurred by recipients between March 3, 2021, and December 31, 2024. Funds must be obligated by December 31, 2024, and expended by December 31, 2026, or they will revert to the federal government. As of January 3, 2025, \$725.5 million remains unexpended.

**Figure 9** reflects SLFRF activity across the State. This includes moneys that remain in the Fund and moneys that have been transferred to agencies and are no longer in the SLFRF but have not been expended by the State.

**Figure 9**

<b>Coronavirus State and Local Fiscal Recovery Fund Revenue, Transfers, and Department Activities</b>		
Coronavirus Fiscal Recovery Fund		
Federal Support	\$	1,702,553,364
Interest		90,047,793
Net Transfers to Agencies		-1,117,994,768
Fund Balance	\$	674,606,389
Department Activities		
Transfers Received		1,117,994,768
Reported Expenses		-1,067,120,217
Unexpended Transfers	\$	50,874,552
<b>Total Unexpended</b>	<b>\$</b>	<b>725,480,941</b>

**Figure 10** shows expenses at a program level. Note that some programs may show expenses that exceed transfers that have been made to a department. The discrepancy is primarily due to the ongoing nature of transaction reporting. The Legislative Services Agency (LSA) will continue to monitor these programs.

**Figure 10**  
**Iowa Coronavirus State and Local Fiscal Recovery Fund**  
**Total Transfers and Expenditures**

	Net Transfers	Expenditures
<b>Administrative Services</b>	<b>\$ 41,251,447</b>	<b>\$ 39,311,497</b>
Local Government Relief Payments Support	386,225	386,225
Public Sector Premium Pay - Corrections	1,524,000	1,524,000
Public Sector Premium Pay - Teachers	95,000	95,000
Public Sector Premium Pay - Peace Officers	5,988,000	5,988,000
Premium Pay Administration	6,000	6,000
PPE and DME Storage and Distribution - DAS	1,623,933	1,494,755
Iowa Juvenile Home - Demolition and Asbestos Remediation	353,278	353,278
Park Avenue Project	21,039,511	20,039,235
HHS Strategic Space Planning	10,235,500	9,425,004
<b>Aging (HHS)</b>	<b>\$ 435,000</b>	<b>\$ 491,800</b>
Office of the Public Guardian	435,000	491,800
<b>Agriculture and Land Stewardship</b>	<b>\$ 8,000,000</b>	<b>\$ 7,645,393</b>
Iowa Conservation Infrastructure	8,000,000	7,645,393
<b>Attorney General</b>	<b>\$ 167,209</b>	<b>\$ 626,890</b>
Victim Assistance	167,209	626,890
<b>Office of the Chief Information Officer (DOM)</b>	<b>\$ 147,600,634</b>	<b>\$ 154,045,019</b>
OCIO Broadband Community Engagement	1,320,000	1,320,000
Broadband Infrastructure Support Grants	79,703,138	86,455,345
Broadband Expansion Grant Administration	3,415,255	3,490,982
Security Operations Center	4,124,559	4,124,559
Data Center Migration	15,458,321	15,495,017
Operations System Replacement	760,000	661,478
Endpoint Detection and Response Platform	4,193,906	4,193,906
Capitol Complex Network Upgrade	2,208,562	2,208,562
Inventory and Asset Management	452,575	397,080
Digital Transformation Project	7,667,103	7,933,918
Identity and Access Management	3,490,375	3,490,375
Identity and Access Management Fall 2023	3,595,086	3,595,086
State Financial System	17,392,668	16,859,625
Joint Forces HQ HVAC Replacement	2,319,086	2,319,086
Statewide IT Organization	1,500,000	1,500,000
<b>College Student Aid Commission (Department of Education)</b>	<b>\$ 7,710,211</b>	<b>\$ 7,541,969</b>
GEAR UP Iowa Future Ready	1,834,657	1,663,280
National Guard Benefits Program	600,000	600,000
National Guard Service Scholarship Supp. Spring 2023	1,600,000	1,600,000
National Guard Service Scholarship Supp. Spring 2023 - Additional	175,554	175,554
Last-Dollar Scholarship Program	3,500,000	3,500,000
ICAPS Security	0	3,135
<b>Corrections</b>	<b>\$ 10,360,410</b>	<b>\$ 10,360,410</b>
Homes for Iowa	10,000,000	10,000,000
Iowa Correctional Offender Network	360,410	360,410

**Iowa Coronavirus State and Local Fiscal Recovery Fund (continued)**  
**Total Transfers and Expenditures**

	Net Transfers	Expenditures
<b>Education</b>	<b>\$ 3,301,703</b>	<b>\$ 3,696,361</b>
Iowa Private Sector Premium Pay	732,020	732,020
Critical Incident Mapping	481,693	481,693
GEAR UP Iowa Future Ready	1,266,472	1,663,579
Summer Food Service Program/Seamless Summer Option	403,237	403,923
ICAPS System Security	84,265	81,130
Charter School Start Up and Expansion	334,017	334,017
<b>Economic Development Authority</b>	<b>\$ 124,049,736</b>	<b>\$ 123,909,710</b>
Tourism Marketing Projects	1,241,754	1,241,754
Iowa Promotional Campaign Fall 2021	3,899,982	3,899,982
Iowa Promotional Campaign Spring 2022	4,700,000	4,700,000
Iowa Promotional Campaign Spring 2023	3,750,000	3,750,000
Manufacturing 4.0 Small Manufacturers	4,500,000	4,431,419
Manufacturing 4.0 Mid-Size Manufacturers	19,125,000	19,196,054
Downtown Housing Grant Program	7,986,000	8,065,326
Nonprofit Initiative	36,529,000	36,484,052
Destination Iowa	38,873,000	38,688,856
Iowa Brand Development	305,000	305,000
Manufacturing 4.0 - Tech. Investment Small Manufacturers	1,630,000	1,681,756
Talent Attraction	410,000	381,808
Iowa Food Insecurity Infrastructure	1,100,000	1,083,703
<b>Governor's Office</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
Boards and Commissions Review	15,000	15,000
<b>Health and Human Services</b>	<b>\$ 1,673,454</b>	<b>\$ 32,842</b>
Administration	186,800	0
Office of the Public Guardian	0	10,400
HHS Strategic Space Planning	1,486,654	0
Opioid Prevention, Treatment, and Recovery Program	0	22,442
<b>Homeland Security</b>	<b>\$ 38,273,107</b>	<b>\$ 26,387,648</b>
PPE Storage	213,304	213,304
School Safety Improv. Fund and Vulnerability Assessments	35,151,778	23,341,595
School Safety Administration	2,625,000	2,549,724
Perry School District Building Improvements	283,025	283,025
<b>Iowa Finance Authority</b>	<b>\$ 73,552,349</b>	<b>\$ 46,751,729</b>
Wastewater Infrastructure for Unsewered Communities	12,144,279	9,625,982
Economically Significant Projects	22,000,000	16,193,465
Minority Down Payment Assistance Pilot Program	965,000	965,000
Watershed Protection Projects	6,451,138	4,164,999
Industrial Water Reuse Projects	57,813	107,813
Housing Finance General Office	17,539,600	0
Home Rehabilitation Block Grant Pilot Program	616,667	320,000
Iowa Home Program	5,462,667	479,972
Low-Income Housing Tax Credit Program	8,315,186	14,894,499

**Iowa Coronavirus State and Local Fiscal Recovery Fund (continued)**  
**Total Transfers and Expenditures**

	Net Transfers	Expenditures
<b>Iowa PBS</b>	<b>\$ 1,042,994</b>	<b>\$ 1,042,994</b>
Antenna Replacement	1,042,994	1,042,994
<b>Management</b>	<b>\$ 10,080,944</b>	<b>\$ 9,866,163</b>
Fund Administration	3,638,759	3,638,759
Workforce Realignment Consultant	42,500	42,500
Guidehouse Alignment Consultant	1,035,514	1,035,514
Rule Management Program	2,562,546	2,562,546
Organizational Change Management Support	543,000	543,000
Alignment Employee Engagement	1,685,544	1,685,544
Area Education Agency Benchmarking	300,000	300,000
SLFRF Interest Projects	214,781	0
Correctional Institutions Data Analysis	58,300	58,300
<b>Natural Resources</b>	<b>\$ 117,479</b>	<b>\$ 117,479</b>
Hazardous Condition Remediation Plan	117,479	117,479
<b>Public Defense</b>	<b>\$ 3,113,768</b>	<b>\$ 3,239,364</b>
DPS and DPD Deployment	1,413,294	1,413,294
Deployment 2024	1,700,474	1,711,069
Recruitment Incentives Program	0	115,000
<b>Public Health (HHS)</b>	<b>\$ 653,056</b>	<b>\$ 769,796</b>
Centers of Excellence	653,056	769,796
<b>Public Safety</b>	<b>\$ 35,985,950</b>	<b>\$ 35,569,441</b>
Computer-Aided Dispatch	981,910	981,910
DPS Recruitment Initiative	644,899	661,223
School Safety Hardware and Software	7,382,710	6,811,815
School Safety Bureau	2,335,000	2,150,431
Motor Vehicle Enforcement Transition	19,160,498	19,294,610
DPS and DPD Deployment	583,566	583,566
Deployment 2024	169,996	169,996
School Resource Officer	54,599	54,599
ISP Aircraft	4,672,773	4,861,292
<b>State Fair</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
Iowa State Fair Security Improvements	1,500,000	1,500,000
<b>Regents</b>	<b>\$ 14,780,865</b>	<b>\$ 14,613,159</b>
UNI Future Ready Iowa Scholarship Program	3,050,889	3,022,152
Veterinary Diagnostic Lab Phase II	10,358,312	11,166,973
Biosciences Infrastructure	1,371,664	424,034
<b>Revenue</b>	<b>\$ 221,185,312</b>	<b>\$ 221,185,312</b>
Local Government Relief	221,185,312	221,185,312
<b>Transportation</b>	<b>\$ 85,800,000</b>	<b>\$ 71,494,054</b>
Commercial Aviation Airports	83,000,000	68,694,054
Motor Vehicle Enforcement Transition	2,800,000	2,800,000

**Iowa Coronavirus State and Local Fiscal Recovery Fund (continued)**  
**Total Transfers and Expenditures**

	Net Transfers	Expenditures
<b>Veterans Affairs</b>	<b>\$ 265,232</b>	<b>\$ 265,232</b>
Veterans Trust Fund Supplemental Grant	265,232	265,232
<b>Workforce Development</b>	<b>\$ 287,078,908</b>	<b>\$ 286,640,956</b>
Unemployment Insurance Trust Fund	237,470,586	237,470,586
IowaWORKS Program Promotion	601,023	601,023
Reemployment Case Management System	6,366,257	5,737,535
Child Care Challenge	6,813,777	6,830,888
Summer Youth Internship Projects	1,312,892	1,312,892
Labor Market Information System	437,378	448,813
Child Care Challenge Bus. Incentive	7,782,058	7,153,559
Health Careers Registered Apprenticeship	778,269	788,596
Health Careers Registered Apprenticeship 2.0	467,217	554,744
Work-Based Learning Professional Profiling System	950,179	1,633,363
Teacher and Paraeducator Registered Apprenticeship	21,171,644	21,172,243
Iowa Language Learners Job Training Program	118,678	146,949
Statewide CDL Infrastructure	1,981,240	1,982,071
Entry-Level Driver Training Program	323,334	393,861
IowaWORKS Mobile	307,647	268,605
Home Base Iowa Portal	196,729	145,229
	<b><u>\$ 1,117,994,768</u></b>	<b><u>\$ 1,067,120,216</u></b>

**Department of Administrative Services (DAS)**

- **Local Government Relief Payments Support:** The Governor has transferred \$386,000 to administer local government relief for nonentitlement units in cities with a population less than 50,000. The DAS has expended the balance of the funds.
- **Iowa Public Sector Premium Pay:** The Governor has transferred \$7.6 million to provide a premium pay lump-sum payment to teachers employed by the State, law enforcement and corrections officers, and medical professionals working in corrections. The DAS has expended the balance of the funds. This includes \$6,000 expended for administration.
- **PPE and DME Storage and Distribution:** The Governor has transferred \$1.6 million to pay for centralized storage of personal protective equipment (PPE) and durable medical equipment (DME). The DAS has expended \$1.5 million, and there is a balance of \$129,000 remaining.
- **Iowa Juvenile Home:** The Governor has transferred \$353,000 for the demolition and asbestos remediation at the Iowa Juvenile Home to prepare the site for community redevelopment. The DAS has expended the balance of the funds.
- **Park Avenue Project:** The Governor has transferred \$21.0 million for the purchase of a building, completion of infrastructure improvements, and relocation of staff. The DAS has expended \$20.0 million, and there is a balance of \$1.0 million remaining.
- **Health and Human Services Strategic Space Planning:** The Governor has transferred \$10.2 million to the DAS to renovate the Lucas State Office Building and the Hoover State Office Building. The DAS has expended \$9.4 million, and there is a balance of \$810,000 remaining.

**Department on Aging (HHS)**

- **Office of the Public Guardian:** The Governor has transferred \$435,000 to reduce the waiting list and pay for case opening fees for Iowans to expedite the transition of patients from hospitals to community-based settings. The Department has expended \$492,000. This expenditure exceeds the amount transferred to date by \$57,000, but additional funds are expected to be transferred in the future.

**Department of Agriculture and Land Stewardship (DALs)**

- **Iowa Conservation Infrastructure:** The Governor has transferred \$8.0 million to improve water quality by harnessing the collective ability of private and public resources, organizations, and contractors to rally around the Nutrient Reduction Strategy and implement proven conservation practices to reduce nutrients delivered to Iowa waterways. This program invests in nonpoint source conservation projects in priority watersheds with layered benefits including improved water quality, habitat, recreation, and carbon sequestration. The DALs has expended \$7.6 million, and there is a balance of \$355,000 remaining.

**Iowa Office of the Attorney General (AG)**

- **Victim Assistance:** The Governor has transferred \$167,000 to provide grants to counties, provide traveling advocates to deliver services to victims, offer increased access to the criminal justice system, and provide increased mental health counseling. The AG has expended \$627,000. This expenditure exceeds the amount transferred to date by \$460,000, but additional funds are expected in the future.

**Office of the Chief Information Officer (DOM)**

- **OCIO Broadband Community Engagement:** The Governor has transferred \$1.3 million to provide Iowa cities and counties with education, research, consulting, and related support in connection with the development of broadband plans. Such plans will identify stakeholders, partners, funding sources, and supporting data that can be used to support broadband development at the local government level. The Office of the Chief Information Officer (OCIO) has expended the balance of the funds.
- **Broadband Infrastructure Support Grants:** The Governor has transferred \$79.7 million to Broadband Infrastructure Grants. These grants are intended to support broadband expansion across the State. The OCIO has expended \$86.5 million. This expenditure exceeds the amount transferred to date by \$6.8 million, but additional funds are expected to be transferred in the future.

- **Broadband Expansion Grant Administration:** The Governor has transferred \$3.4 million to administer broadband grants. The OCIO has expended \$3.5 million. This expenditure exceeds the amount transferred to date by \$76,000, but additional funds are expected to be transferred in the future.
- **Security Operations Center:** The Governor has transferred \$4.1 million to expand the Security Operations Center to provide continuous security monitoring services, provide security of network systems, and improve the State's ability to respond to cyberattacks. The OCIO has expended the balance of the funds.
- **Data Center Migration:** The Governor has transferred \$15.5 million to support the State's Data Center Migration and Resiliency Project to include migration of data to a new data center and to update or replace aged infrastructure. The OCIO has expended \$15.5 million. This expenditure exceeds the amount transferred to date by \$37,000, but additional funds are expected to be transferred in the future.
- **Operations System Replacement:** The Governor has transferred \$760,000 to replace unsupported endpoints and software across the State network. The OCIO has expended \$661,000, and there is a balance of \$99,000 remaining.
- **Endpoint Detection and Response Platform:** The Governor has transferred \$4.2 million to acquire software licenses for a new endpoint detection and response (EDR) platform capable of serving State agencies and local governments. The EDR platform will provide additional security protections for managed endpoints including personal computers, servers, and other devices. The OCIO has expended the balance of the funds.
- **Capitol Complex Network Upgrade:** The Governor has transferred \$2.2 million to replace network and wireless infrastructure across the Capitol complex. The OCIO has expended the balance of the funds.
- **Inventory and Asset Management:** The Governor has transferred \$453,000 to acquire or build systems intended to track information technology (IT) assets. The OCIO has expended \$397,000, and there is a balance of \$55,000 remaining.
- **Digital Transformation Project:** The Governor has transferred \$7.7 million to update State websites to improve user experience. The OCIO has expended \$7.9 million. This expenditure exceeds the amount transferred to date by \$267,000, but additional funds are expected to be transferred in the future.
- **Identity and Access Management:** The Governor has transferred \$3.5 million for a one-year renewal of the Okta platform, which provides a single identity access point to employees and citizens to interact with systems operated by the State. The OCIO has expended the balance of the funds.
- **Identity and Access Management Fall 2023:** The Governor has transferred \$3.6 million for a one-year renewal of the Okta platform. The OCIO has expended the balance of the funds.
- **State Financial System:** The Governor has transferred \$17.4 million to upgrade the current State finance and accounting system to a cloud-based system to improve security and system functionality. The OCIO has expended \$16.9 million, and there is a balance of \$533,000 remaining.
- **Joint Forces HQ HVAC Replacement:** The Governor has transferred \$2.3 million to replace the heating, ventilation, and air conditioning (HVAC) equipment in the data center at the Joint Forces Headquarters. This equipment serves the Iowa Air National Guard, the Iowa Communications Network, and the OCIO. The OCIO has expended the balance of the funds.
- **Statewide IT Organization:** The Governor has transferred \$1.5 million to support the costs of engaging a third party for consulting and the development of various implementation plans for statewide IT reorganization. The OCIO has expended the balance of the funds.

#### College Student Aid Commission (Department of Education)

- **GEAR UP Iowa Future Ready:** The Governor has transferred \$1.8 million to launch the GEAR UP Iowa Future Ready project. This four-year project will support a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The College Student Aid Commission (CSAC) has expended \$1.7 million, and there is a balance of \$171,000 remaining.
- **National Guard Benefits Program:** The Governor has transferred \$600,000 to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The Program provides scholarship

awards to Iowa National Guard members who attend eligible Iowa colleges and universities. The CSAC has expended the balance of the funds.

- **National Guard Service Scholarship Supplemental — Spring 2023:** The Governor has transferred \$1.6 million to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The CSAC has expended the balance of the funds.
- **National Guard Service Scholarship Additional Supplemental — Spring 2023:** The Governor has transferred \$176,000 to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The CSAC has expended the balance of the funds.
- **Last-Dollar Scholarship Program:** The Governor has transferred \$3.5 million to cover any remaining tuition and qualified fees for students who meet the Federal Pell Grant qualifications. The program provides funding to Iowans for short-term programs of study aligned with high-demand jobs at Iowa colleges. The CSAC has expended the balance of the funds.
- **ICAPS Security:** A transfer has not been recorded, but funds are expected to be transferred in the future. The project will protect Iowa College Aid Processing System (ICAPS) data by adding multi-factor authentication, enhancing record audit history, using the State's web application firewall, and adding Completely Automated Public Turing test to tell Computers and Humans Apart (CAPTCHA) technology. The CSAC has expended \$3,000.

#### Department of Corrections (DOC)

- **Homes for Iowa:** The Governor has transferred \$10.0 million to support a building trades jobs training program for Iowa inmates. This program constructs modular homes for income-qualified Iowa residents. The DOC has expended the balance of the funds.
- **Iowa Corrections Offender Network (ICON):** The Governor has transferred \$360,000 to support programming needs for the ICON system. The DOC has expended the balance of the funds.

#### Department of Education

- **Iowa Private Sector Premium Pay:** The Governor has transferred \$732,000 to provide a premium pay lump-sum payment to teachers at independent schools. The Department has expended the balance of the funds.
- **Critical Incident Mapping:** The Governor has transferred \$482,000 for a critical incident mapping system. Critical incident mapping will be made available to independently accredited nonpublic K-12 school locations to include a detailed floor plan of the school building and surrounding school grounds that incorporates key information needed by emergency first responders to plan for and respond to an emergency. The Department has expended the balance of the funds.
- **GEAR UP Iowa Future Ready:** The Governor has transferred \$1.3 million to launch the GEAR UP Iowa Future Ready project. This four-year project will support a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The Department has expended \$1.7 million. This expenditure exceeds the amount transferred to date by \$397,000, but additional funds are expected to be transferred in the future.
- **Summer Food Service Program/Seamless Summer Option:** The Governor has transferred \$403,000 to expand existing summer meal sites and promote new summer meal sites in eligible areas currently underserved by summer meal programs. The Department has expended \$404,000. This expenditure exceeds the amount transferred to date by \$700, but additional funds are expected to be transferred in the future.
- **ICAPS System Security:** The Governor has transferred \$84,000 to protect ICAPS data by adding multi-factor authentication, enhancing record audit history, using the State's web application firewall, and adding CAPTCHA technology. The Department has expended \$81,000, and there is a balance of \$3,000 remaining.
- **Charter School Start Up and Expansion:** The Governor has transferred \$334,000 to assist existing charter schools in the improvement or expansion of offerings and to assist newly authorized charter schools in preparation for operation. The department has expended the balance of the Funds.

#### Economic Development Authority (IEDA)

- **Tourism Marketing Projects:** The Governor has transferred \$1.2 million to promote tourism through investment in an image inventory for tourism marketing campaigns and redesign of the [Travellowa.com](https://www.travellowa.com) tourism website. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Fall 2021:** The Governor has transferred \$3.9 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Spring 2022:** The Governor has transferred \$4.7 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Spring 2023:** The Governor has transferred \$3.8 million to a multimedia advertising campaign intended to encourage people to visit, live, and work in Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 — Small:** The Governor has transferred \$4.5 million to help Iowa's small manufacturers continue to advance their processes; automate decision making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations. The IEDA has expended \$4.4 million, and there is a balance of \$69,000 remaining.
- **Manufacturing 4.0 — Mid-Size:** The Governor has transferred \$19.1 million to help Iowa's mid-size manufacturers continue to advance their processes; automate decision making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations. The IEDA has expended \$19.2 million. This expenditure exceeds the amount transferred to date by \$71,000, but additional funds are expected to be transferred in the future.
- **Downtown Housing Grant Program:** The Governor has transferred \$8.0 million to develop upper-story spaces in downtown properties into residential units to create new housing units in rural Iowa communities. The IEDA has expended \$8.1 million. This expenditure exceeds the amount transferred to date by \$79,000, but additional funds are expected to be transferred in the future.
- **Nonprofit Initiative:** The Governor has transferred \$36.6 million to provide grants for Iowa nonprofits to invest in infrastructure and expand services. The IEDA has expended \$36.5 million, and there is a balance of \$45,000 remaining.
- **Destination Iowa:** The Governor has transferred \$38.9 million to bolster the quality of life in Iowa's communities and attract visitors to the State. The IEDA has expended \$38.7 million, and there is a balance of \$184,000 remaining.
- **Iowa Brand Development:** The Governor has transferred \$305,000 to develop an overall brand strategy for the State of Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 — Tech. Investment Small Manufacturers:** The Governor has transferred \$1.6 million to assist firms with between 3 and 150 employees to acquire specialized hardware or software in the Industry 4.0 technology groups. The IEDA has expended \$1.7 million. This expenditure exceeds the amount transferred to date by \$52,000, but additional funds are expected to be transferred in the future.
- **Talent Attraction:** The Governor has transferred \$410,000 to build a talent attraction system that is trackable, is personal, leverages partnerships statewide, and gives communities a meaningful role in the [This is Iowa](#) campaign. The IEDA has expended \$382,000, and there is a balance of \$28,000 remaining.
- **Iowa Food Insecurity Infrastructure:** The Governor has transferred \$1.1 million to assist eligible nonprofit food banks and nonprofit food pantry networks that have experienced economic hardship to build, expand, or rehabilitate facilities to enable them to increase the amount of food distributed to local food pantries throughout Iowa. The IEDA has expended \$1.1 million, and there is a balance of \$16,000 remaining.

### Governor's Office

- **Boards and Commissions Review:** The Governor has transferred \$15,000 for a review of the State's boards and commissions. The Governor's Office has expended the balance of the funds.

### Department of Health and Human Services (HHS)

- **Administration:** The Governor has transferred \$187,000 to the HHS for administrative costs related to accountability, compliance, and program integrity. No funds have been expended.
- **Office of the Public Guardian:** A transfer has not been recorded, but funds are expected to be transferred in the future. The project will reduce the waiting list and pay for case opening fees for lowans to expedite the transition of patients from hospitals to community-based settings. The HHS has expended \$10,000.
- **HHS Strategic Space Planning:** The Governor has transferred \$1.5 million to the HHS to renovate the Lucas State Office Building and the Hoover State Office Building. No funds have been expended.
- **Opioid Prevention, Treatment, and Recovery Program:** A transfer has not been recorded, but funds are expected to be transferred in the future. The Program will invest in opioid prevention, treatment, and recovery programs for lowans impacted by the opioid epidemic. The HHS has expended \$22,000.

### Department of Homeland Security and Emergency Management (HSEMD)

- **PPE Storage:** The Governor has transferred \$213,000 to pay for a warehouse lease for the storage of PPE. The HSEMD has expended the balance of the funds.
- **School Safety Vulnerability Assessments and School Safety Improvement Fund:** The Governor has transferred \$35.2 million to perform vulnerability assessments and minor capital improvements for school safety enhancements. The HSEMD has expended \$23.3 million, and there is a balance of \$11.8 million remaining.
- **School Safety Administration:** The Governor has transferred \$2.6 million to pay for costs associated with the administration of the School Safety Program. The HSEMD has expended \$2.5 million, and there is a balance of \$75,000 remaining.
- **Perry School District Building Improvements:** The Governor has transferred \$283,000 to pay for building improvements in the Perry School District. The HSEMD has expended the balance of the funds.

### Iowa Finance Authority (IFA)

- **Wastewater Infrastructure for Unsewered Communities:** The Governor has transferred \$12.1 million to the Water Infrastructure Fund to provide grants for property owners residing in an unsewered community to repair or upgrade their septic system. A portion of funding will also be reserved to provide financial assistance to unsewered communities to implement an existing plan for constructing a centralized wastewater system. The IFA has expended \$9.6 million, and there is a balance of \$2.5 million remaining.
- **Economically Significant Projects:** The Governor has transferred \$22.0 million to provide funding to support the Clean and/or Drinking Water State Revolving Fund-eligible water infrastructure components of projects in Iowa that serve a large population or geographical area. The IFA has expended \$16.2 million, and there is a balance of \$5.8 million remaining.
- **Minority Down Payment Assistance (DPA) Pilot Program:** The Governor has transferred \$965,000 to provide 200 eligible Iowa minority households with assistance purchasing a home. The Program provides a \$5,000 down payment and a closing costs assistance grant when used with the IFA's [FirstHome](#) mortgage program. The IFA has expended the balance of the funds.
- **Watershed Protection Projects:** The Governor has transferred \$6.5 million to invest in nonpoint source watershed projects that improve water quality, focusing on green infrastructure and measures to control nonpoint source pollution from hydromodification. The IFA has expended \$4.2 million, and there is a balance of \$2.3 million remaining.
- **Industrial Water Reuse Projects:** The Governor has transferred \$58,000 to provide matching grants for manufacturers to install on-site water reuse systems at industrial and/or manufacturing facilities. The IFA has expended \$108,000. This expenditure exceeds the amount transferred to date by \$50,000, but additional funds are expected to be transferred in the future.

- **Housing Finance General Office:** The Governor has transferred \$17.5 million to the IFA for housing finance and general office expenses. No funds have been expended.
- **Home Rehabilitation Block Grant Pilot Program:** The Governor has transferred \$617,000 to offer eligible Iowa communities an opportunity to offer property owners in a target neighborhood financial assistance for eligible repair expenses to help preserve their homes and develop new affordable housing opportunities. Funding opportunities must benefit households with incomes at or below 80.0% of the area median income. The IFA has expended \$320,000, and there is a balance of \$297,000 remaining.
- **Iowa HOME Program:** The Governor has transferred \$5.5 million to deploy funds for defined residential unit construction projects focused on targeted area median income levels and increased affordable housing unit availability. The IFA has expended \$480,000, and there is a balance of \$5.0 million remaining.
- **Low-Income Housing Tax Credit (LIHTC) Program:** The Governor has transferred \$8.3 million to provide assistance in the form of a one-time loan extended to housing businesses that have been awarded 2021 LIHTC tax credits to complete low-income housing projects. The IFA has expended \$14.9 million. This expenditure exceeds the amount transferred to date by \$6.6 million, but additional funds are expected to be transferred in the future.

#### Iowa PBS

- **Antenna Replacement:** The Governor has transferred \$1.0 million to replace a transmitting antenna and transmission line with a new, shared NextGen TV-ready antenna and transmission line. Iowa PBS has expended the balance of the funds.

#### Department of Management (DOM)

- **Fund Administration:** The Governor has transferred \$3.6 million to pay for administrative costs associated with the SLFRF. The DOM has expended the balance of the funds.
- **Workforce Realignment Consultant:** The Governor has transferred \$43,000 to review workforce service delivery and to align State programs to return to prepandemic rates of unemployment and labor participation. The DOM has expended the balance of the funds.
- **Guidehouse Alignment Consultant:** The Governor has transferred \$1.0 million to pay for a contract with Guidehouse Consulting. The DOM has expended the balance of the funds.
- **Rule Management Program:** The Governor has transferred \$2.6 million to provide a shared platform for the Governor and State agencies to review and rewrite administrative rules. The DOM has expended the balance of the funds.
- **Organizational Change Management Support:** The Governor has transferred \$543,000 for consultant services related to enterprise-wide strategic communications support and DOC organizational change management support. The DOM has expended the balance of the funds.
- **Alignment Employee Engagement:** The Governor has transferred \$1.7 million to use employee survey results to improve employee retention through the alignment transition. The DOM has expended the balance of the funds.
- **Area Education Agency Benchmarking:** The Governor has transferred \$300,000 to identify leading approaches for administering special education services and will provide an in-depth analysis of peer state performance, structure, and approach for providing special education services. The DOM has expended the balance of the funds.
- **SLFRF Interest Projects:** The Governor has transferred \$215,000 to pay for projects using interest earned on the SLFRF. No funds have been expended.
- **Correctional Institutions Data Analysis:** The Governor has transferred \$58,000 for DOC institutions data analysis. The DOM has expended the balance of the funds.

#### Department of Natural Resources (DNR)

- **Hazardous Condition Remediation Plan:** The Governor has transferred \$117,000 to support the replacement of damaged equipment and supplies for first responders and hazardous condition remediation associated with an explosion and subsequent fire at a factory in the city of Marengo. The DNR has expended the balance of the funds.

### Department of Public Defense (DPD)

- **DPS and DPD Deployment:** The Governor has transferred \$1.4 million to deploy Iowa National Guard troops and Department of Public Safety (DPS) employees to the southern U.S. border in response to the State of Texas Emergency Management Assistance Compact (EMAC) request. The DPD has expended the balance of the funds.
- **Deployment 2024:** The Governor has transferred \$1.7 million to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPD has expended \$1.7 million. This expenditure exceeds the amount transferred to date by \$11,000, but additional funds are expected to be transferred in the future.
- **Recruitment Incentives Program:** A transfer has not been recorded, but funds are expected to be transferred in the future. The Program seeks to increase enlistments into the Iowa National Guard to ensure a flexible, capable, and ready National Guard. The DPD has expended \$115,000.

### Public Health (HHS)

- **Centers of Excellence:** The Governor has transferred \$653,000 to establish two Centers of Excellence programs that demonstrate regional collaboration to provide access to specialty care for rural communities and establish partnerships to leverage resources and develop a business model for long-term sustainability. The HHS has expended \$770,000. This expenditure exceeds the amount transferred to date by \$117,000, but additional funds are expected to be transferred in the future.

### Department of Public Safety

- **Computer-Aided Dispatch:** The Governor has transferred \$982,000 to purchase a new computer-aided dispatch system and record management system that will facilitate the sharing and searching of joint law enforcement data. The DPS has expended the balance of the funds.
- **DPS Recruitment Initiative:** The Governor has transferred \$645,000 to enhance the ability of the DPS to recruit public sector employees. The DPS is planning to develop outreach materials, conduct digital marketing, and create a careers website for sworn officers. The DPS has expended \$661,000. This expenditure exceeds the amount transferred to date by \$16,000, but additional funds are expected to be transferred in the future.
- **School Safety Hardware and Software:** The Governor has transferred \$7.4 million for threat monitoring software, the creation of an anonymous reporting tool, and safety radios that allow schools to communicate with law enforcement during emergencies. The DPS has expended \$6.8 million, and there is a balance of \$556,000 remaining.
- **School Safety Bureau:** The Governor has transferred \$2.3 million to assess school safety, coordinate and facilitate training requests, and provide continuous monitoring for an anonymous reporting tool. The DPS has expended \$2.2 million, and there is a balance of \$185,000 remaining.
- **Motor Vehicle Enforcement Transition:** The Governor has transferred \$19.2 million to move motor vehicle enforcement (MVE) from the Department of Transportation (DOT) to the DPS. The project will support costs to transfer commercial vehicle enforcement to the DPS. The DPS will utilize funds to support MVE transition costs, purchase a Fleet and Supply building, and support DPS general operating costs. The DPS has expended \$19.3 million. This expenditure exceeds the amount transferred to date by \$134,000, but additional funds are expected to be transferred in the future.
- **DPD and DPS Deployment:** The Governor has transferred \$584,000 to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPS has expended the balance of the funds.
- **Deployment 2024:** The Governor has transferred \$170,000 to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPS has expended the balance of the funds.
- **School Resource Officer:** The Governor has transferred \$55,000 to provide a school resource officer at all schools within the Perry Community School District. The positions will be jointly staffed by the Perry Police Department, the Dallas County Sheriff's Office, and the Iowa State Patrol. The DPS has expended the balance of the funds.
- **Iowa State Patrol Aircraft:** The Governor has transferred \$4.7 million to support costs to procure a new aircraft and imaging air surveillance system for the Iowa State Patrol Airwing. The DPS has

expended \$4.9 million. This expenditure exceeds the amount transferred to date by \$189,000, but additional funds are expected to be transferred in the future.

#### Iowa State Fair

- **Security Improvements:** The Governor has transferred \$1.5 million for the construction and renovation of an Iowa State Fair Patrol and Security Office. The State Fair has expended the balance of the funds.

#### Board of Regents

- **UNI Future Ready Iowa Scholarship Program:** The Governor has transferred \$3.1 million to the University of Northern Iowa (UNI) for scholarships. These scholarships are intended to cover the difference between the tuition rates of UNI and community colleges. This Program is for students pursuing one of the qualifying UNI online degree completion programs. The Board of Regents has expended \$3.0 million, and there is a balance of \$29,000 remaining.
- **Veterinary Diagnostic Laboratory Phase II:** The Governor has transferred \$10.4 million to Iowa State University (ISU) to support phase II of the construction of the Veterinary Diagnostic Laboratory. The Board of Regents has expended \$11.2 million. This expenditure exceeds the amount transferred to date by \$809,000, but additional funds are expected to be transferred in the future.
- **Biosciences Infrastructure:** The Governor has transferred \$1.4 million to establish the Medical Innovation Laboratories, featuring wet lab space and related technical and business development services, at the University of Iowa central health care campus. The Board of Regents has expended \$424,000, and there is a balance of \$948,000 remaining.

#### Department of Revenue (IDR)

- **Local Government Relief:** The Governor has transferred \$221.2 million to distribute the Local Fiscal Recovery Fund payment to nonentitlement units within Iowa. Nonentitlement units are cities with a population of less than 50,000. The IDR has expended the balance of the funds.

#### Department of Transportation (DOT)

- **Commercial Aviation Airports:** The Governor has transferred \$83.0 million for projects on commercial aviation airports. The total cost of the programs was announced at \$100.0 million. There are currently eight commercial aviation airports, which are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo. Commercial airports may apply for funding based on formula, with 10.0% split evenly between the eight commercial service airports in Iowa and the additional amount allocated based on 2019 passenger enplanements. Additional details are available on the [DOT website](#). The DOT has expended \$68.7 million, and there is a balance of \$14.3 million remaining.
- **Motor Vehicle Enforcement Transition:** The Governor has transferred \$2.8 million to move MVE from the DOT to the DPS. The project will support costs to transfer commercial vehicle enforcement to the DPS. The DPS will utilize funds to support MVE transition costs, purchase a Fleet and Supply building, and support DPS general operating costs. The DOT has expended the balance of the funds.

#### Department of Veterans Affairs

- **Veterans Trust Fund Supplemental Grant:** The Governor has transferred \$265,000 to clear the backlog of Veterans Trust Fund applications approved by the State Commission on Veterans Affairs or received by the Department of Veterans Affairs from counties as of November 3, 2022. Applications submitted by veterans prior to March 3, 2021, are not eligible for this program. The Department of Veterans Affairs has expended the balance of the funds.

**Department of Workforce Development (IWD)**

- **Unemployment Insurance Trust Fund:** The Governor has transferred \$237.5 million to support the Unemployment Insurance Trust Fund and reduce the COVID-19 pandemic's impact on employers. The IWD has expended the balance of the funds.
- **IowaWORKS Program Promotion:** The Governor has transferred \$601,000 to promote the [IowaWorks.gov](http://IowaWorks.gov) website, which is a central location for Iowans looking for employment. The IWD has expended the balance of the funds.
- **Reemployment Case Management System:** The Governor has transferred \$6.4 million to support expanded Reemployment Services and Eligibility Assessment (RESEA) interviews and work search audits to reduce unemployment time for those on unemployment benefits through individualized reemployment plans. The IWD has expended \$5.7 million, and there is a balance of \$629,000 remaining.
- **Child Care Challenge:** The Governor has transferred \$6.8 million to create new child care slots across the State to help communities improve their child care options and bolster opportunities for Iowans to reenter the workforce. The IWD has expended \$6.8 million. This expenditure exceeds the amount transferred to date by \$17,000, but additional funds are expected to be transferred in the future.
- **Summer Youth Internship Projects:** The Governor has transferred \$1.3 million to provide internship opportunities in high-demand fields to youth with barriers and/or who are at risk of not graduating. The IWD has expended the balance of the funds.
- **Labor Market Information System:** The Governor has transferred \$437,000 to improve the State's ability to provide labor market information data to stakeholders. The IWD has expended \$449,000. This expenditure exceeds the amount transferred to date by \$11,000, but additional funds are expected to be transferred in the future.
- **Child Care Challenge Business Incentive:** The Governor has transferred \$7.8 million to help employers offer or expand child care options as a benefit to their employees. Funds awarded will support local infrastructure investments to build or expand child care capacity or support arrangements between employers and child care facilities to expand and reserve child care slots. The IWD has expended \$7.2 million, and there is a balance of \$628,000 remaining.
- **Health Careers Registered Apprenticeship:** The Governor has transferred \$778,000 to support community efforts to establish new or expand existing registered apprenticeship programs for health care careers for high school students. Supplemental assistance will be provided to acquire simulation software and hardware to further enhance apprentices' educational and practical experience and readiness for the field. The IWD has expended \$788,000. This expenditure exceeds the amount transferred to date by \$10,000, but additional funds are expected to be transferred in the future.
- **Health Careers Registered Apprenticeship 2.0:** The Governor has transferred \$467,000 to establish new or expand existing high school-based and/or adult registered apprenticeship programs for health careers in emergency medical services, nursing, direct support care, and behavioral health career pathways. The program provides alternative pathways to health education, degrees, and certifications. The IWD has expended \$555,000. This expenditure exceeds the amount transferred to date by \$88,000, but additional funds are expected to be transferred in the future.
- **Work-Based Learning Professional Profiling System:** The Governor has transferred \$950,000 for an application that will track apprenticeship credentials that are shared with employers. The IWD has expended \$1.6 million. This expenditure exceeds the amount transferred to date by \$683,000, but additional funds are expected to be transferred in the future.
- **Teacher and Paraeducator Registered Apprenticeship:** The Governor has transferred \$21.2 million to provide opportunities for current high school students and adults to earn a paraeducator certificate and associate degree and for paraeducators to earn their bachelor's degree while learning and working in the classroom. The IWD has expended \$21.2 million, and there is a balance of \$600 remaining.
- **Iowa Language Learners Job Training Program:** The Governor has transferred \$119,000 to encourage and enable businesses and employer consortiums to provide on-site language learning opportunities to reduce language barriers within the workplace. The IWD has expended \$147,000. This expenditure exceeds the amount transferred to date by \$28,000, but additional funds are expected to be transferred in the future.

- **Statewide Commercial Driver’s License (CDL) Infrastructure:** The Governor has transferred \$2.0 million to provide grants to community colleges for the development and/or expansion of CDL infrastructure. The IWD has expended \$2.0 million. This expenditure exceeds the amount transferred to date by \$800, but additional funds are expected to be transferred in the future.
- **Entry-Level Driver Training Program:** The Governor has transferred \$323,000 to reimburse employers and nonprofits that provide Entry-Level Driver Training (ELDT). The IWD has expended \$394,000. This expenditure exceeds the amount transferred to date by \$71,000, but additional funds are expected to be transferred in the future.
- **IowaWORKS Mobile:** The Governor has transferred \$308,000 for a mobile workforce center. The goal of the center is to expand the reach of Iowa’s workforce-related programs and speed up the response in situations where there are large layoffs in a particular town. The IWD has expended \$269,000, and there is a balance of \$39,000 remaining.
- **Home Base Iowa Portal:** The Governor has transferred \$197,000 to improve job resources and data collection through the IowaWORKS platform related to veterans employed through Home Base Iowa. The IWD has expended \$145,000, and there is a balance of \$52,000 remaining.

**Coronavirus Capitals Fund.** The Coronavirus Capitals Fund is another source of federal funding under the discretion of the Governor. The funding for this program will total \$152.2 million. These funds will be allocated for broadband expansion in Iowa. As of January 7, 2024, \$19.5 million has been transferred to the Broadband Fund and the OCIO is reporting \$19.5 million in expenditures. Additional transfers to the Broadband Fund are expected.

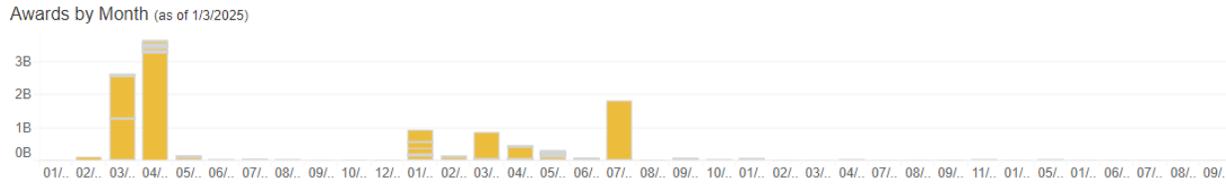
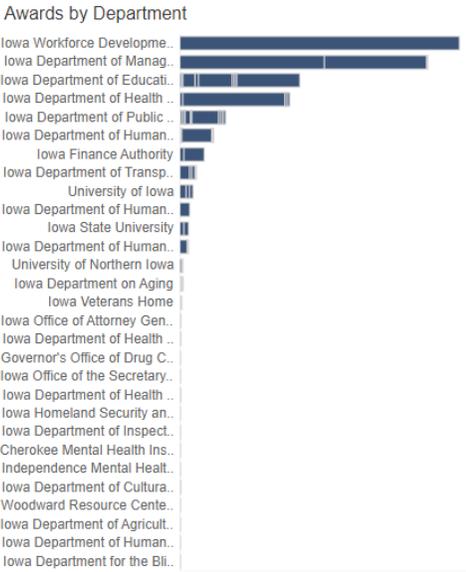
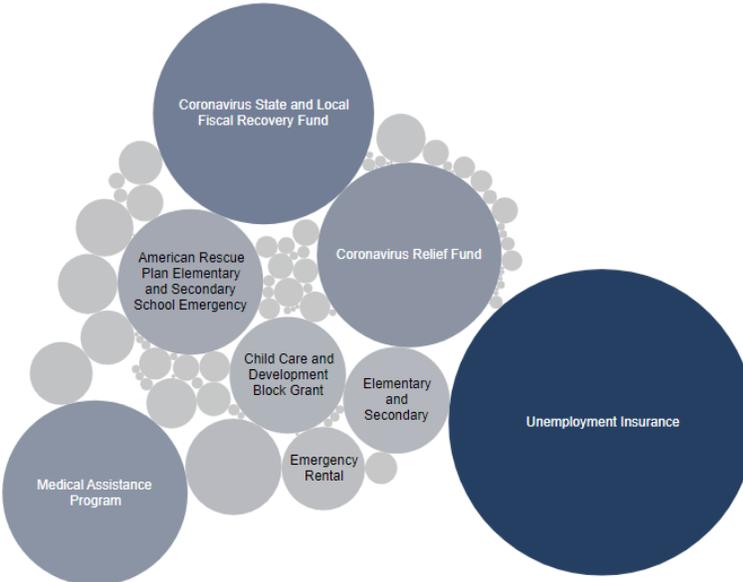
**Reporting Requirements.** On June 17, 2021, the U.S. Department of the Treasury released [Compliance and Reporting Guidance](#) for the State and Local Fiscal Recovery Funds, which required the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August 31, 2021.

In addition to the requirement to submit the reports to the federal government, 2021 Iowa Acts, chapter [172](#) (FY 2022 and FY 2023 Federal Block Grant Appropriations Act), requires that whenever the DOM is required to report to the U.S. Department of the Treasury on the State and Local Fiscal Recovery Funds, the DOM is also required to submit the same information to the LSA. The DOM filed the information with the LSA on August 1, 2024. The most recent [report](#) issued by the DOM is available on the LSA website.

**Dashboard: Federal COVID-19 Relief — Awards and Expenditures.** The Fiscal Services Division of the LSA has published an interactive dashboard that displays details regarding federally provided COVID-19 relief. The dashboard details statewide awards and expenditures at the program level. The dashboard is available at: [legis.iowa.gov/publications/covid19Relief](https://legis.iowa.gov/publications/covid19Relief).

Federal COVID-19 Relief Awards  
 Iowa Legislative Services Agency || Source: Iowa Department of Management  
**\$11.421B** Total Reported Awards  
**87** Federal Programs Reported

About this dashboard  
 Click the icon on/off



The data displayed in this dashboard is provided by the DOM and is updated periodically. The dashboard does not include awards for the Coronavirus Capitals Fund, and reporting interest on awards to the ICRF and the SLFRF may be delayed. The dashboard allows users to review detailed information regarding awarded and expended funds. Additional details may be available upon request.

**Additional Information.** The DOM and DAS have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at [data.iowa.gov](https://data.iowa.gov).

The LSA will continue to analyze the estimated funding allocations to Iowa and will provide future updates as more information becomes available. For more information about awards, allocations, or expenditures, please contact the LSA.

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## Appendix – Federal Awards by Department and Program

LSA Staff Contacts: Evan Johnson (515.281.6301) and Louie Hoehle (515.281.6561)  
 Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	(\$38,240)	\$712
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$2,402,251)	\$10,316
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$6,884,663)	\$18,853
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$15,900,648)	\$56,714
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$426,326)	\$0
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$677,983)	\$14,307
	Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	\$292,850	(\$292,003)	\$847
	<b>Total</b>	<b>\$26,723,863</b>	<b>(\$26,622,114)</b>	<b>\$101,749</b>
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	<b>Total</b>	<b>\$266,176</b>	<b>(\$237,992)</b>	<b>\$28,184</b>
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	(\$203,966)	\$0
	<b>Total</b>	<b>\$203,966</b>	<b>(\$203,966)</b>	<b>\$0</b>
Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	\$465,700	(\$465,700)	\$0
	Promotion of the Humanities Federal/State Partnership	\$442,700	(\$442,700)	\$0
	<b>Total</b>	<b>\$908,400</b>	<b>(\$908,400)</b>	<b>\$0</b>
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$5,781,132)	(\$26,811)
	<b>Total</b>	<b>\$5,754,321</b>	<b>(\$5,781,132)</b>	<b>(\$26,811)</b>
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$775,053,259	(\$745,187,369)	\$29,865,890
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$5,075,905	(\$4,068,262)	\$1,007,643
	American Rescue Plan Emergency Assistance to Non-Public Schools	\$23,744,042	(\$21,690,835)	\$2,053,207
	Child and Adult Care Food Program	\$1,862,614	(\$1,683,903)	\$178,711
	Coronavirus Response and Relief Supplemental Appropriations Emergency Assistance for Non-Public Schools	\$26,271,345	(\$26,271,345)	\$0
	<b>Elementary and Secondary School Emergency Relief Fund</b>	<b>\$416,489,855</b>	<b>(\$416,489,855)</b>	<b>\$0</b>

## Appendix – Federal Awards by Department and Program

LSA Staff Contacts: Evan Johnson (515.281.6301) and Louie Hoehle (515.281.6561)  
 Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Education	Governor's Emergency Relief Fund	\$37,783,389	(\$37,337,717)	\$445,672
	Grants to States	\$2,974,383	(\$2,581,572)	\$392,811
	National School Lunch Program	\$145,213,421	(\$145,100,039)	\$113,382
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$12,612,426)	\$5,068,590
	Special Education - Grants for Infants and Families	\$2,203,609	(\$2,203,609)	\$0
	Special Education Grants to States	\$25,016,861	(\$25,016,861)	\$0
	Special Education Preschool Grants	\$2,032,917	(\$2,032,917)	\$0
	Supply Chain Resiliency: Farm to School State Agency Formula Grant	\$892,116	(\$206,523)	\$685,593
	<b>Total</b>		<b>\$1,482,499,214</b>	<b>(\$1,442,687,101)</b>
Homeland Security and Emer. Mgmt.	Emergency Performance Management Grant	\$2,640,448	(\$2,487,008)	\$153,440
	<b>Total</b>	<b>\$2,640,448</b>	<b>(\$2,487,008)</b>	<b>\$153,440</b>
Human Rights	Community Services Block Grant	\$10,821,398	(\$10,813,390)	\$8,008
	Low-Income Home Energy Assistance	\$92,842,993	(\$93,595,152)	(\$752,159)
	<b>Total</b>	<b>\$103,664,391</b>	<b>(\$104,408,543)</b>	<b>(\$744,152)</b>
Human Services	Adoption Assistance	\$16,552,708	(\$16,552,708)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	(\$13,706,076)	\$4,361,078
	CDC's Collaboration with Academia to Strengthen Public Health	\$2,634,651	\$0	\$2,634,651
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$697,415)	\$0
	Child Abuse and Neglect State Grants	\$985,790	(\$918,255)	\$67,535
	Child Care and Development Block Grant	\$496,585,094	(\$459,703,139)	\$36,881,955
	Children's Health Insurance Program	\$34,434,859	(\$34,434,859)	\$0
	Community-Based Child Abuse Prevention Grants	\$2,424,305	(\$55,000)	\$2,369,305

## Appendix – Federal Awards by Department and Program

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Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Human Services	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$2,702,209)	(\$1,006,173)
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,958,252	(\$1,958,252)	\$0
	Guardianship Assistance	\$747,333	(\$747,333)	\$0
	Immunization Cooperative Agreements	\$1,136,933	\$0	\$1,136,933
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$3,615,176)	\$1,183,036
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$161,403)	\$448,647
	Medical Assistance Program	\$1,257,493,348	(\$1,257,493,348)	\$0
	Money Follows the Person Rebalancing Demonstration	\$37,918,155	(\$37,918,155)	\$0
	Pandemic EBT Administrative Costs	\$5,888,500	(\$7,329,211)	(\$1,440,711)
	Provider Relief Fund	\$4,525,988	(\$4,379,825)	\$146,163
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$264,134)	\$1
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	(\$594,192)	\$0
	Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0
	Temporary Assistance for Needy Families	\$6,333,899	(\$7,057,092)	(\$723,194)
Total	\$1,899,352,739	(\$1,853,282,967)	\$46,069,772	
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	(\$706,820)	\$1,571,012
	Total	\$2,277,832	(\$706,820)	\$1,571,012
Iowa Finance Authority	Emergency Rental Assistance Program	\$254,716,328	(\$93,842,543)	\$160,873,785
	Homeowner Assistance Fund	\$50,000,000	(\$33,186,317)	\$16,813,683
	Total	\$304,716,328	(\$127,028,860)	\$177,687,468
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$4,894,484	(\$3,687,147)	\$1,207,337

## Appendix – Federal Awards by Department and Program

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Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Justice	Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	\$1,803,338	(\$1,543,572)	\$259,766
	Total	\$6,697,822	(\$5,230,719)	\$1,467,103
Management	Child Care and Development Block Grant	\$0	(\$5,881,444)	(\$5,881,444)
	Total	\$0	(\$5,881,444)	(\$5,881,444)
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,646,110	(\$31,464,713)	\$181,397
	Behavioral Risk Factor Surveillance System	\$19,479	(\$19,479)	\$0
	Block Grants for Prevention and Treatment of Substance Abuse	\$23,239,115	(\$19,785,164)	\$3,453,951
	CDC's Collaboration with Academia to Strengthen Public Health	\$31,483,900	(\$3,112,325)	\$28,371,575
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$3,258,566	(\$3,186,880)	\$71,686
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$340,871,182	(\$183,481,080)	\$157,390,102
	Grants to States for Loan Repayment	\$2,137,754	(\$1,216,172)	\$921,582
	HIV Care Formula Grants	\$173,500	(\$173,500)	\$0
	Immunization Cooperative Agreements	\$68,753,135	(\$41,462,587)	\$27,290,548
	Maternal, Infant, and Early Childhood Home Visiting Program	\$5,862,138	(\$5,215,387)	\$646,751
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$2,158,263)	\$305,985
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$4,672,767	(\$4,145,964)	\$526,803
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$25,057,696	(\$16,773,582)	\$8,284,114
	Public Health Training Centers Program	\$3,000,000	(\$1,599,068)	\$1,400,932
	Rural Health Research Centers	\$17,569,568	(\$16,352,830)	\$1,216,738
	Small Rural Hospital Improvement Grant Program	\$7,277,182	(\$7,277,182)	\$0
Traumatic Brain Injury State Demonstration Grant Program	\$86,400	(\$71,638)	\$14,762	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$9,778,952	(\$6,218,785)	\$3,560,167	

## Appendix – Federal Awards by Department and Program

LSA Staff Contacts: Evan Johnson (515.281.6301) and Louie Hoehle (515.281.6561)  
 Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Public Health	Total	\$577,385,280	(\$343,748,188)	\$233,637,092
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$107,569,348)	\$0
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$131,249,902)	\$0
	Provider Relief Fund	\$79,531,217	(\$79,531,217)	\$0
	Total	\$318,350,467	(\$318,350,467)	\$0
Secretary of State	2018 HAVA Election Security Grants	\$4,870,694	(\$4,870,694)	\$0
	Total	\$4,870,694	(\$4,870,694)	\$0
Transportation	Enhanced Mobility of Seniors and Individuals with Disabilities	\$349,811	(\$313,888)	\$35,923
	Federal Transit Formula Grants	\$42,820,959	(\$40,970,436)	\$1,850,523
	Formula Grants for Rural Areas and Tribal Transit Program	\$25,533,200	(\$15,805,243)	\$9,727,957
	Highway Planning and Construction	\$121,866,016	(\$120,985,646)	\$880,370
	Total	\$190,569,986	(\$178,075,213)	\$12,494,773
Veterans Affairs	Provider Relief Fund	\$4,847,353	(\$4,847,353)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$11,939,954	(\$11,939,955)	\$0
Workforce Development	Child Care and Development Block Grant	\$0	(\$33,109,243)	(\$33,109,243)
	Unemployment Insurance	\$3,437,497,169	(\$2,992,958,195)	\$444,538,974
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$977,610)	\$687,390
	Total	\$3,439,162,169	(\$3,027,045,047)	\$412,117,122
<b>Total</b>		<b>\$8,377,984,051</b>	<b>(\$7,459,496,628)</b>	<b>\$918,487,423</b>



## Appendix G – Budget Unit Briefs

### Analysis of the Governor’s Budget Recommendations

Budget Unit Briefs are created by the LSA and contain background information related to State appropriations and special purpose funds. Budget Unit Briefs are available for every State appropriation made for the current fiscal year (FY) and can be found at the following link: [www.legis.iowa.gov/publications/fiscal/budgetUnitInfo](http://www.legis.iowa.gov/publications/fiscal/budgetUnitInfo)

The following Budget Unit Briefs are available for Administration and Regulation Subcommittee FY 2026 appropriations. The Budget Unit Briefs are presented in Tracking order.

# **General Fund Budget Unit Briefs**

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Department of Administrative Services Operations

### Overview

The Iowa Department of Administrative Services (DAS) was created on July 1, 2003, to manage and coordinate the central support functions of State government with an entrepreneurial, customer-focused approach. The Department is organized into five areas:

- Core/Finance — The DAS Core is responsible for internal and administrative operations within the Department, including budgeting, accounts payable, accounts receivable, mail service, the Customer Service Center, legal counsel, legislative liaison, marketing, communications, Customer Council Support, and the Director's office. Collectively, these functions are known as "shared services," services that were consolidated at the formation of the DAS.
- Human Resources Enterprise (HRE) — HRE provides personnel services to Iowa State government, including qualification of applicants for State jobs, classification, compensation, selection assistance, affirmative action (Equal Employment Opportunity/Diversity Program), workforce planning, performance evaluation, workforce data gathering, reporting and analysis, labor relations, benefits, risk management and leave administration, safety, workers' compensation and Return to Work, wellness, training and development, and consultation with and advice to State agencies on human resources matters. The Regents Board, Community-Based Corrections, and the State Fair Authority use HRE services on a limited basis.
- General Services Enterprise (GSE) — The GSE maintains all Capitol Complex and Ankeny Laboratory buildings, grounds, and monuments; provides statewide architectural and engineering project management services for construction projects; and provides mail services to State agencies.
- Central Procurement and Fleet Services Enterprise (CPFSE) — The CPFSE manages procurement activities for most Executive Branch agencies and operates the State's vehicle fleet.
- State Accounting Enterprise (SAE) — The SAE collects and reports financial information and processes financial transactions for all branches of government. The SAE also provides State payroll.

### Funding

The DAS receives a General Fund appropriation to support its operations, which accounts for a minimal portion of the Department's total budget. Enterprise services are supported by fees billed to other State agencies for services received.

### Related Statute

Iowa Code chapter [8A](#)

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### More Information

Department of Administrative Services: [das.iowa.gov](http://das.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

**Budget Unit Number**

0050C850001

1519774

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Department of Administrative Services — Utilities

### Purpose

The Utilities appropriation to the Department of Administrative Services (DAS) pays for all utility costs (natural gas, electricity, water, and sewer services) for the buildings on the Capitol Complex, the Iowa Utilities Board Building, Terrace Hill, and the Ankeny Laboratory Facility.

### Funding

The Utilities budget unit receives a General Fund appropriation in the Administration and Regulation Appropriations Act. Language in the Appropriations Act permits the DAS to carry forward unspent balances for use in future years as a way to address expense fluctuations caused by weather variability. In addition, the DAS participates in energy efficiency projects on the Capitol Complex that are funded by lease-purchase arrangements.

### Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Iowa Administrative Code [11](#)

### Budget Unit Number

0050C860001

1519777

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### More Information

Department of Administrative Services: [das.iowa.gov](http://das.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Terrace Hill Operations

### Purpose and History

Terrace Hill Operations is the appropriation to the Department of Administrative Services (DAS) to support normal upkeep and routine maintenance of Terrace Hill buildings and grounds. Terrace Hill serves as the Governor's mansion and is also a historical landmark that is open to the public for tours and special events. There are nine and a half acres of lawn, trees, plantings, and a garden that staff and a crew of volunteers maintain and provide snow removal for during the winter months.

### Funding

Terrace Hill Operations receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act.

### Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Iowa Administrative Code [11](#)

### Budget Unit Number

0050C870001

1519995

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### More Information

Department of Administrative Services: [das.iowa.gov](http://das.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## State Library

### Program Overview

2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), transferred the State Library from the Department of Education to the Department of Administrative Services (DAS). As a result, the State Library operates as one of the DAS's duties as a department. The State Library provides local support services to Iowa libraries and helps ensure the consistent availability of services across the State, especially in rural areas.

### Organization

A nine-member Commission of Libraries that consists of the director of the DAS, one member appointed by the Supreme Court, and seven members appointed by the Governor to serve four-year terms adopts rules to carry out the responsibilities of the Department as it relates to library services of the Department. The Commission is also to advise the Department and the State Librarian concerning the library services duties of the Department.

The director of the DAS appoints the State Librarian to administer the duties of the Department as it relates to library services. The State Librarian is responsible for the Department's management functions.

The State Librarian organizes a library services advisory panel to advise and make recommendations on evidence-based best practices to the Commission and the Division, assist the Commission and Division to determine service priorities and launch programs, articulate the needs and interests of Iowa librarians, and share research and professional development information. The State Librarian also organizes, staffs, and administers the Department as it relates to library services; submits a biennial report to the Governor evaluating the Department; and controls the library services related to the property of the department.

The State Library is organized into two main areas:

- Library Support Network.
- Specialized Library Services.

### Library Support Network

The Library Support Network offers services and programs for libraries, including individualized, locally delivered consulting and training; facilitation of resource sharing and innovation through the use of technology; administration of Enrich Iowa programs; advocating for libraries; promoting excellence and innovation in library services; encouraging governmental subdivisions to provide local financial support for local libraries; and ensuring the consistent availability of quality service to all libraries throughout the State. There are six district offices, each serving between 13 and 22 counties. The district offices serve as a basis for providing field services to local libraries in the counties comprising the district.

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### More Information

State Library of Iowa: [www.statelibraryofiowa.gov](http://www.statelibraryofiowa.gov)  
Department of Administrative Services: [das.iowa.gov](http://das.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

### Specialized Library Services

Specialized Library Services provides information services to the three branches of State government and offers focused information services to the general public in the areas of Iowa law, Iowa State documents, and Iowa history and culture. The Law Library is under the direction of the Specialized Library Services unit. The Law Library is maintained in the State Capitol or in rooms convenient to the State Supreme Court and is available for free use by the residents of Iowa under rules the Commission adopts.

### State Data Center

The State Data Center is administered by the State Data Center coordinator and provides U.S. Census data to the residents of Iowa. The coordinator acts as the State's liaison with the United States Census Bureau on matters relating to the Decennial Census, Economic Census, Census of Agriculture, Population Estimates, and Population Projections.

### **Funding**

The Division receives a State General Fund appropriation and federal grants. Federal funding is subject to a maintenance of effort requirement, based on a three-year rolling average of State funding. Federal funding from federal fiscal years 2021 through 2023 averaged \$2.1 million annually. The State Library General Fund appropriation has been funded at \$2.6 million annually since FY 2024.

### **Related Statutes and Administrative Rules**

Iowa Code chapter [8A](#)

Iowa Administrative Code [286](#)

### **Budget Unit Number**

0050C160001

1520158

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# BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Enrich Iowa Libraries

### Program Overview

Enrich Iowa was established to provide incentives to improve library services and to reduce inequities among communities in the delivery of library services, based on recognized and adopted performance measures. Enrich Iowa is comprised of three programs: Direct State Aid to public libraries, Open Access, and Interlibrary Loan Reimbursement (ILR). The funding is intended to supplement, not supplant, local funding. To participate in the Enrich Iowa program, an Iowa public library must:

- Be established by city ordinance or as a county library for at least two years.
- Use the Enrich Iowa funds to improve library services.
- Use program funds to supplement, not supplant, any other funding received by the library.
- Provide information for auditing purposes, if requested by the State Library.
- Participate in Open Access and Interlibrary Loan Reimbursement programs.
- Meet the requirements of Tier 1, 2, or 3 of the program.

The Iowa Commission of Libraries oversees the allocation of funds appropriated for purposes of providing direct State assistance under the Enrich Iowa program. A public library is eligible for funds if it is in compliance with the Commission's performance measures.

### Direct State Aid

Direct State Aid helps public libraries add computers, purchase books, and obtain other materials. Funding is distributed based on a formula composed of three tiers (Tier 1, 2, or 3) of public library standards developed by the Iowa library community and Iowa Library Services, plus a per capita amount based on the population of the town and the level of compliance with the standards. Funding levels increase with greater compliance with the standards, which provides incentives for improvements in library service.

### Open Access

Open Access provides Iowa citizens with direct access to more library materials and information resources. It is a reciprocal borrowing program that enables users from participating libraries to directly check out materials from other participating libraries. The State Library reimburses the loaning library a portion of the expense involved in lending library materials. Currently, the State Library does not provide reimbursements for downloadable audio, video, e-books, or other electronic items.

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### More Information

State Library of Iowa: [statelibraryofiaowa.gov](http://statelibraryofiaowa.gov)

Enrich Iowa Grant Information: [statelibraryofiaowa.gov/index.php/libraries/funding-grants/enrich-iowa](http://statelibraryofiaowa.gov/index.php/libraries/funding-grants/enrich-iowa)

Local Library Tier Status:

[statelibraryofiaowa.gov/index.php/libraries/funding-grants/enrich-iowa/enrich-iowa-faq](http://statelibraryofiaowa.gov/index.php/libraries/funding-grants/enrich-iowa/enrich-iowa-faq)

Department of Administrative Services: [das.iowa.gov](http://das.iowa.gov)

LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

**Interlibrary Loan Reimbursement**

Interlibrary Loan Reimbursement, formerly called Access Plus, provides Iowa citizens with equal access to library resources by encouraging and supporting resource sharing. ILR subsidizes participating libraries for each interlibrary loan made to an eligible Iowa library.

**Funding**

Enrich Iowa typically receives a General Fund appropriation but has received Rebuild Iowa Infrastructure Fund (RIIF) appropriations in the past. The General Fund appropriation for Enrich Iowa is currently \$2.5 million annually; it has been funded at \$2.5 million annually since FY 2017.

**Related Statutes and Administrative Rules**

Iowa Code chapter [8A](#)

Iowa Administrative Code [286](#)

**Budget Unit Number**

0050C150001

1520157

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Cultural Activities — Department of Administrative Services

### Purpose and History

The Department of Cultural Affairs (DCA) was created by the General Assembly in 1986 Iowa Acts, chapter [1245](#) (State Government Reorganization Act). The DCA had primary responsibility for development of the State's interest in the areas of the arts, history, and other cultural matters. Additionally, the DCA Administration Division oversaw the Iowa Great Places Program, the Iowa Cultural Trust, and the Community Cultural Grants Program.

2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), transferred the DCA Administration Division appropriation to the Department of Administrative Services (DAS). The appropriation provides administrative, accounting, public relations, and clerical services for the DAS. The Department is to coordinate historical and cultural activities with the Tourism Office of the Iowa Economic Development Authority to promote attendance at the State Historical Building and at the State's historic sites.

### Funding

The DAS receives funding from the General Fund for this purpose.

### Related Statutes and Administrative Rules

Iowa Code chapter [303](#)

Iowa Administrative Code [221](#)

### Budget Unit Number

0050C910001

1520143

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### More Information

Department of Administrative Services: [das.iowa.gov](http://das.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Historical Resources — Department of Administrative Services

### Purpose and History

The State Historical Society of Iowa (SHSI) was formed under the auspices of the University of Iowa in 1857. That same year, the General Assembly appropriated \$250 to the SHSI for collecting, embodying, arranging, and preserving a library and collection of other materials illustrative of the history of Iowa (1856 Iowa Acts, chapter [203](#) — Historical Society Act). The SHSI was reorganized by the General Assembly in 1872 Iowa Acts, chapter [109](#) (State Historical Society Act), and became a division within the Department of Cultural Affairs (DCA) in 1986 Iowa Acts, chapter [1245](#) (State Government Reorganization Act). In FY 2024, the SHSI was transferred to the Department of Administrative Services (DAS) in 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act). The majority of the duties of the Historical Division of the DCA were transferred to the DAS as departmental duties. The Historic Preservation Officer, as well as related duties concerning historic properties and historic preservation activities, were not transferred to the DAS.

The duties of the DAS as it relates to the historical resources of the State include preservation and education. The DAS identifies, records, collects, manages, and provides access to Iowa's historical resources. The DAS educates Iowans of all ages, conducts and stimulates research, disseminates information, and encourages and supports historical preservation and the education efforts of others throughout the State.

The DAS oversees the following: the State Historical Museum, State Historical Society Board of Trustees, State archives and records, State historical libraries, Iowa History publications, Historic Resource Grants, Battle Flag Preservation Project, State historic sites, Civil War Sesquicentennial Committee, archiving former governors' papers, and Records Center rent.

### Funding — State General Fund

The DAS receives two State General Fund appropriations. The Historical Resources appropriation is for support and oversight of the duties listed above. The Historic Sites appropriation is for the administration and support of eight State historic sites.

### Funding — Other Sources of Revenue

The DAS also receives federal funding from the Department of the Interior via the Historic Preservation Fund. This grant requires a 40.0% match.

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### More Information

State Historical Society of Iowa: [history.iowa.gov](http://history.iowa.gov)  
Department of Administrative Services: [das.iowa.gov](http://das.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

**Related Statutes and Administrative Rules**

Iowa Code chapter [8A](#)

Iowa Administrative Code [223](#)

**Budget Unit Number**

0050C920001

1520159

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Historical Sites — Department of Administrative Services

### Purpose and History

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

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

### Funding

The historic sites receive a State General Fund appropriation. Generally, this represents 100.0% of the funding available for regular maintenance and operation of these sites. In FY 2024, the historic sites appropriation was transferred from the Department of Cultural Affairs to the Department of Administrative Services by 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act).

The historic sites also received a \$40,000 appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) for maintenance and repair in FY 2011. Federal grants are occasionally received for specific projects as well, the last being in FY 2009 for the Lewis and Clark Trail.

### Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Iowa Administrative Code [223—1.5](#)

### Budget Unit Number

0050C930001

1520142

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### More Information

Historic Sites: [history.iowa.gov/history/sites](http://history.iowa.gov/history/sites)

State Historical Society of Iowa: [history.iowa.gov](http://history.iowa.gov)

Department of Administrative Services: [das.iowa.gov](http://das.iowa.gov)

LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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# BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Auditor of State

### Purpose and History

The position of Auditor of State was created in 1857 with Article IV, Section 22, of the [Constitution of the State of Iowa](#). The Auditor is elected by popular vote and serves a four-year term. The duties of the Office are spelled out in Iowa Code chapter [11](#). The mission of the Office of the Auditor of State is to benefit all citizens of Iowa by providing independent audit, review, and other technical services to State entities and local governments to ensure the effective, economical, businesslike conduct of public activities in a prudent, accountable manner to achieve the intended purposes.

The Auditor of State is required to annually make a complete audit of the books, records, and accounts of every department of State government. The Iowa Annual Comprehensive Financial Report (ACFR) and Single Audit Report are audited by the Auditor of State.

The Office has the following three divisions:

- Administration — Provides management and support services that include fiscal management, data processing, personnel training, recruiting, audit report production, and quality control.
- Financial Audit — Prepares annual audits of all State agencies and departments and certain governmental subdivisions. Provides technical assistance to these entities, private individuals, certified public accounting firms, and other governmental agencies. Performs report and working paper reviews of certified public accountant (CPA) audits of governmental subdivisions and conducts readits as needed.
- Performance Investigation — Conducts performance audits of State agencies and the programs administered. Investigates suspected embezzlement and conducts special studies assigned by the Auditor of State or requested by the General Assembly.

### Funding — State General Fund

The Office of the Auditor of State receives an annual appropriation from the General Fund in the Administration and Regulation Appropriations Act to fund costs of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs. The appropriation is used to perform the following audits:

Iowa State Fair	Department of Corrections	Governor's Office
Attorney General	Economic Development Authority	Department of Inspections, Appeals, and Licensing
Auditor of State*	Iowa Public Television	Judicial Department
Department for the Blind	Iowa Communications Network	Judicial Retirement System
Ethics and Campaign Disclosure Board		Law Enforcement Academy

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### More Information

Auditor of State: [auditor.iowa.gov](http://auditor.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

Legislature	Department of Revenue	Uniform State Laws Commission
Department of Management	Secretary of State	Judicial Districts
Parole Board	Office of State/Federal Relations	Iowa Centennial Memorial Foundation
Peace Officers' Retirement System	State Appeal Board	Iowa Educational Savings Plan Trust
Public Employment Relations Board	State Executive Council	Iowa ABLE Savings
Department of Public Defense	Treasurer of State	Iowa Public Information Board
Department of Public Safety	Underground Storage Tank Board	

\*The annual audit of the Auditor of State is completed by an independent accounting firm.

### Other Sources of Revenue

In addition to the General Fund appropriation, the Office receives fees for conducting audits and reviews of certain State agencies and governmental subdivisions (see Iowa Code sections [11.20](#) and [11.21](#) for subdivision fees). Iowa Code section [11.5B](#) allows the Auditor of State to be reimbursed for costs of conducting audits of the following State agencies and entities:

Department of Insurance and Financial Services	Department of Education	Department of Administrative Services
Department of Health and Human Services	Department of Workforce Development	Board of Regents
Department of Transportation	Department of Natural Resources	Department of Management Division of Information Technology
Department of Agriculture and Land Stewardship	Offices of the Clerks of the District Court (Judicial Branch)	Federal financial assistance received by all other departments
Department of Veterans Affairs	Iowa Public Employees' Retirement System	

Iowa Code section [11.6](#) requires the finances of specified local governmental subdivisions to be audited annually. Governmental subdivisions have the option to use the Auditor of State or a CPA certified by the State of Iowa to conduct the audit. If a governmental subdivision chooses to use the Auditor of State, the Auditor of State will bill the entity to cover the cost of the audit. The Auditor of State is also authorized to charge governmental subdivisions a filing fee for costs associated with filing audits. The filing fee ranges from \$100 to \$850, depending on the size of the governmental subdivision budget. Filing fees collected pursuant to Iowa Code section 11.6 are used to perform reaudits and special investigations, create audit programs and samples, and conduct reviews of audits performed by certified public accounting firms.

The Auditor of State also performs periodic examinations of cities of less than 2,000 people which have an annual budget of less than \$1.0 million. These cities pay an annual fee to the Auditor based on budget size and are examined once every eight years. Fees collected for these examinations are paid from the annual periodic fees and are capped at \$375,000, with any excess used to perform training for city officials.

### Related Statutes and Administrative Rules

Iowa Code chapter [11](#)

Iowa Administrative Code [81](#)

### Budget Unit Number

1260P010001

1520122

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Transition Costs of State Entities — AOS

### Purpose and History

The Auditor of State (AOS) receives an annual appropriation from the General Fund to fund costs of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs. In addition to the General Fund appropriation, the Office receives fees for conducting audits and reviews of certain State agencies and governmental subdivisions (see Iowa Code sections [11.20](#) and [11.21](#) for subdivision fees). Iowa Code section [11.5B](#) allows the AOS to be reimbursed for costs of conducting audits. In the 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), certain State departments, State agencies, and governmental subdivisions were transferred between the group for which the Office receives a General Fund appropriation for conducting audits and the group for which the Office receives fees for conducting audits. This appropriation represents the difference between the two sources of revenue for the Office.

### Funding — State General Fund

Since FY 2024, the AOS has received a General Fund appropriation in the Administration and Regulation Appropriations Act for auditing costs associated with the transition of State entities pursuant to SF 514.

### Related Statutes and Administrative Rules

Iowa Code chapter [11](#)

### Budget Unit Number

1260P040001

1520137

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### More Information

Auditor of State: [auditor.iowa.gov](http://auditor.iowa.gov)

LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Iowa Ethics and Campaign Disclosure Board

### Overview

The Iowa Campaign Finance Disclosure Commission was established in 1973 by the 65th General Assembly in 1973 Iowa Acts, Chapter [138](#) (Campaign Disclosure Act). The Commission consisted of five members appointed by the Governor. Commission duties included approving the forms developed by the State Commissioner of Elections; reviewing reports and statements filed by candidates; conducting hearings regarding grievances filed; and reporting violations to the Attorney General and county attorneys in the case of county, city, or school election violations. In 1982, civil penalty authority was enacted by the General Assembly, and fines were assessed to candidates for late filings. In 1993, the Commission's name was changed to the Iowa Ethics and Campaign Disclosure Board, and the Board was expanded to six members appointed by the Governor and confirmed by the Senate for staggered six-year terms. The Board consists of the Executive Director (also serves as legal counsel), one attorney also serving as legal counsel, four field auditors responsible for political action committee (PAC), legislative, statewide, and county central audits, and one executive secretary. The Board continues to educate the public, including county auditors and election commissioners, regarding information that is available to candidates for office and political committees and other facets of the election process.

### Responsibilities

The Board's current responsibilities include:

- Administering State law regarding:
  - Campaign laws that apply to candidates for State and local office, State and local ballot issues, permissible and impermissible financing of campaigns, use of campaign funds, paid-for-by attributions, and campaign signage.
  - Ethics laws that apply to candidates for statewide office and officials and employees of the Executive Branch.
  - Codes of ethics adopted by political subdivisions, if the Board has entered into agreements with the political subdivisions.
  - Lobbying laws that apply to persons who lobby the Executive Branch, including receiving registrations from lobbyists, reports from clients, and legislative session function registrations and reports.
  - Complaint investigations from the State Commissioner of Elections about whether a county redistricting plan was drawn for improper political reasons.
- Providing advice to political candidates and governmental agencies on:
  - Campaign laws and the Board's rules on campaigning.
  - Ethics laws. The Board investigates complaints, and the county attorney handles the prosecution. The Board's advice, if followed, constitutes a defense to a complaint.

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### More Information

Iowa Ethics and Campaign Disclosure Board: [ethics.iowa.gov](http://ethics.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

- Gift law, conflicts of interest, post-State employment, and use of State resources, along with enforcement.
- State lobbying laws and the Board's rules on Executive Branch lobbying.
- Receiving reports and making them available through the Board's website. These reports include:
  - Reports regarding dual compensation, consent for sales/leases by regulatory agencies and the Governor's Office, personal financial disclosure statements, and legislative session function registrations and reports.
  - Copies of personal disclosure forms filed by Iowa federal elected officials, which are posted on the Board's website through a link to the Federal Election Commission's website where the federal reports are posted.
  - Reports on all gifts and bequests received by an Executive Branch agency (other than a Regents university). The agency must file a summary report with the Legislative Services Agency regarding the gifts and bequests pursuant to Iowa Code section [8.7](#).
  - Copies of reports filed with the Internal Revenue Service (IRS) by 527 committees that engage in certain campaign activities in Iowa.

**Funding**

The Board is funded by an annual General Fund appropriation in the Administration and Regulation Appropriations Act.

**Related Statutes and Administrative Rules**

Iowa Code chapters [68A](#) and [68B](#)

Iowa Code sections [331.210A](#), [714.16](#) and [8.7](#)

Iowa Administrative Code [351](#)

**Budget Unit Number**

1400P210001

1519813

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Captive Insurance

### Purpose and History

2023 Iowa Acts, [Senate File 549](#) (Captive Insurance Act), allowed for the formation of captive insurance companies; established tax rates for captive insurance premiums; established requirements for the operation of captive insurance companies, including reporting and examination requirements; permitted the Commissioner of Insurance to suspend or revoke certificates to conduct business; created a Captive Insurance Regulatory and Supervision Fund; permitted the formation of protected cell captive companies and provided guidelines for their operations; and required the Iowa Insurance Division (IID) of the Department of Insurance and Financial Services to create administrative rules to administer the provisions of the Act.

2024 Iowa Acts, [House File 2636](#) (Captive Insurance Companies, Reinsurance Tax Act), amended the amount of reinsurance tax due from a captive insurance company on assumed reinsurance premiums written.

Captive insurance companies are a form of self-insurance where the insurance provider is owned entirely by the insurance holder. Captive insurance companies often work with traditional companies and may be an option for businesses to manage risks by underwriting their own insurance rather than paying premiums to a third-party insurer.

Beginning in FY 2024, the IID is to use 2.0 full-time equivalent (FTE) positions to examine and ensure compliance matters related to captive insurance.

### Funding — State General Fund

For each fiscal year since FY 2024, \$450,000 was appropriated from the General Fund for this purpose in the Administration and Regulation Appropriations Act.

### Related Statutes and Administrative Rules

Iowa Code chapter [521J](#)

### Budget Unit Number

2160P600001

1520138

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### More Information

Department of Insurance and Financial Services, Iowa Insurance Division: [id.iowa.gov](http://id.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

# Governor's/Lieutenant Governor's Office

## Purpose and History

The position of State Governor was created in 1857 by Article IV, section 1, of the Iowa Constitution. The Governor is elected by a statewide popular vote and serves a four-year term. The duties and responsibilities of the Office are specified in Iowa Code chapter 7.

The functions of the Governor's Office consist of the following:

- Managing the Executive Branch and implementing policies and programs in accordance with State law.
- Preparing and submitting the Governor's annual legislative program and budget.
- Reviewing bills presented to the Governor for signature following final legislative action.
- Making required appointments to boards and commissions and the Judiciary.
- Working with State departments to provide direction on the desired course of State government.
- Responding to and resolving constituent requests for assistance and information.
- Fulfilling statutory obligations in the area of executive clemency.
- Writing and producing Governor's proclamations for Iowa citizens and associations.
- Supervising the administrative rules promulgation process, coordinating rules review with the Legislative Branch, and assisting in the publication of the Iowa Administrative Code.
- Promoting the interests of State government before Congress, federal agencies, national associations, and other organizations. The Office influences the development of national policies affecting State government, business and industry, and citizens. The Office also monitors federal budget policies and promotes initiatives for State government.

## Funding — State General Fund

The Governor's Office receives an annual appropriation from the General Fund to fund the majority of the operational cost of the Office.

## Related Statutes and Administrative Rules

Iowa Code chapter [7](#)

Iowa Const. [art IV sec. 1](#)

## Budget Unit Number

3500C710001

1519844

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## More Information

Office of the Governor: [governor.iowa.gov](http://governor.iowa.gov)

National Governors Association: [www.nga.org/cms/home.html](http://www.nga.org/cms/home.html)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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[www.legis.iowa.gov](http://www.legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

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515.281.3566

## Terrace Hill Quarters

### Purpose

The Terrace Hill Quarters appropriation provides for staffing and expenses for the overall operation of Terrace Hill National Historic Landmark and Iowa Governor's Residence, including food preparation and housekeeping services for the Governor and the Governor's family.

The grounds are maintained by the Department of Administrative Services (DAS) through a separate appropriation (Terrace Hill Operations).

### Funding

The Governor's Office receives an annual appropriation from the State General Fund for the staffing needs.

### Budget Unit Number

3500C730001

1519996

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### More Information

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

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## Administration Division — Department of Inspections, Appeals, and Licensing

### Description

The Administration Division of the Department of Inspections, Appeals, and Licensing (DIAL) 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. The Division is organized into three bureaus:

- **Consumer Service Bureau.** The Consumer Service Bureau is responsible for human resources services. The Analytics Unit, Human Resources Unit, and Support Unit are housed in the Consumer Services Bureau of the Department.
- **Fiscal Services Bureau.** The Fiscal Services Bureau manages all State, federal, and other funding for the Department and is responsible for all budgeting and accounting. The Fiscal Services Bureau is also responsible for cash receipts, deposits, and travel claims.
- **Legal and Policy Bureau.** The Legal and Policy Bureau manages administrative rulemaking, general counsel, and legislative affairs.

There are four units within the Administration Division that assist with the services the Division provides: the Communications Unit, the Analytics Unit, the Human Resources Unit, and the Support Unit. The tasks assigned to these units include public information activities, property management, purchasing and procurement, mail services, media inquiries, and records requests for the DIAL. The DIAL also serves as Iowa's lead contact for Indian gaming compacts. The Director is authorized to enter into and implement agreements or compacts between the State of Iowa and Native American tribes located in the State as per the authority of the Indian Gaming Regulatory Act ([25 U.S.C. §2701 et seq.](#)). This ensures that the agreements or compacts contain provisions intended to implement the policies and objectives of the Indian Gaming Regulatory Act. Iowa has three tribal gaming compacts that were first negotiated in 1992 and authorize casino-type gaming in the State. These compacts are with the Winnebago and Omaha Tribes of Nebraska and the Sac and Fox Tribe of the Mississippi in Iowa. A fourth compact with the Ponca Tribe of Nebraska was negotiated in 2020.

### Funding

In addition to federal funding, the Administration Division receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act. Although it is part of the Administration Division, the Food and Consumer Safety Bureau receives a separate General Fund appropriation.

### Related Statutes and Administrative Rules

Iowa Code chapters [10A](#), [99B](#), and [137F](#)

Iowa Administrative Code [481](#)

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### More Information

Department of Inspections, Appeals, and Licensing: [dial.iowa.gov](http://dial.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

**Budget Unit Number**

4270Q610001

1519691

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Administrative Hearings Division — Department of Inspections, Appeals, and Licensing

### Overview

The Administrative Hearings Division is one of eight divisions within the Department of Inspections, Appeals, and Licensing (DIAL). The Division holds contested case hearings involving individuals objecting to an adverse action taken by a State department or agency. During a contested case hearing, individuals may present evidence and testimony to refute the Department's action. An Administrative Law Judge (ALJ) is assigned to conduct the case and hears the facts for the issue in question. At the conclusion of the hearing, the ALJ issues a proposed decision based on the evidence provided. The proposed decision may sustain, reject, or modify the initial action taken by the Department or agency. Any party can appeal the proposed decision to the State agency that initiated the action, and the agency can also review a proposed decision on its own motion. The agency has the authority to sustain, reject, or modify the proposed decision. Iowa law and the DIAL's administrative rules specify how contested case hearings are conducted.

The Division holds contested case hearings that involve suspensions or revocations of driver's licenses by the Iowa Department of Transportation (DOT), as well as those involving individuals contesting suspension or termination of entitlements by the Iowa Department of Health and Human Services (HHS). In addition to the DOT and the HHS cases, the Division conducts administrative hearings for nearly all State departments and licensing boards and some local government agencies. The Division also handles appeals by Iowans who have been denied a permit to acquire firearms or carry weapons, or cases where a permit has been suspended or revoked by the Commissioner of Public Safety or other law enforcement.

### Funding

The Administrative Hearings Division receives an annual General Fund appropriation. The Administrative Hearings Division budget also includes billings to agencies for services and a Road Use Tax Fund appropriation to cover hearings involving suspensions or revocations of driver's licenses.

### Related Statutes and Administrative Rules

Iowa Code chapter [10A](#)

Iowa Administrative Code [481](#)

### Budget Unit Number

4270Q630001

1519694

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### More Information

Administrative Hearings Division — Department of Inspections, Appeals, and Licensing:  
[dia.iowa.gov/administrative-hearings](http://dia.iowa.gov/administrative-hearings)

LSA Staff Contact: Justus Thompson (515.725.2249) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

### Investigations Division — Department of Inspections, Appeals, and Licensing

#### Overview

The Investigations Division is one of eight divisions in the Department of Inspections, Appeals, and Licensing (DIAL). The Division investigates alleged fraud in the State's public assistance programs, including the theft of warrants and Medicaid fraud by health care providers, and conducts professional practice investigations on behalf of State licensing boards. The Division also reviews applications for public assistance to prevent the issuance of funds to ineligible individuals and initiates recovery actions to recoup overpayments when individuals fraudulently receive public assistance.

The Division performs expenditure audits of local Department of Health and Human Services (HHS) offices to determine eligibility for federal fund reimbursement for operating expenses. These HHS audits ensure compliance with applicable State and federal funding requirements. Under 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the oversight for the permitting, licensing, and inspections of areas that were previously overseen by the Department of Public Safety (DPS) were transferred to the DIAL. These areas include building code, electrical, fire prevention inspections, fire safety, and fireworks. The Division also conducts health care audits at residential care facilities, nursing facilities, and residential and intermediate care facilities for individuals with intellectual disabilities. Audit findings are used to assist in determining whether Medicaid reimbursement procedures meet participation requirements.

The Division works with other State and local agencies to investigate fraud and, when necessary, the DIAL works with State and federal prosecutors and local law enforcement to gather evidence used to prosecute individuals.

Investigative units for the Division include an Audits Unit, Economic Fraud Control Unit, Medicaid Fraud Control Unit, Professional Standards Unit, Public Assistance Debt Recovery Unit, and Child Labor Wage Claim Unit. The Child Labor Wage Claim Unit was transferred from the Labor Services Division to the Investigations Division under 2024 Iowa Acts, [Senate File 2433](#) (FY 2025 Administration and Regulation Appropriations Act).

#### Funding

The Investigations Division receives an annual General Fund appropriation in the annual Administration and Regulation Appropriations Act.

#### Related Statutes and Administrative Rules

Iowa Code chapter [10A](#)

Iowa Administrative Code [481](#)

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#### More Information

Investigations Division — Department of Inspections, Appeals, and Licensing: [dial.iowa.gov](http://dial.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

**Budget Unit Number**

4270Q640001

1519877

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Health Facilities Division — Department of Inspections, Appeals, and Licensing

### Background

The Health Facilities Division of the Iowa Department of Inspections, Appeals, and Licensing (DIAL) is the designated State survey and certification agency responsible for inspecting and licensing or certifying various health care entities, health care providers, and health care suppliers operating in the State of Iowa. Entities subject to the Division's oversight and regulation include nursing facilities, skilled nursing facilities, residential care facilities, intermediate care facilities for individuals with intellectual disabilities, hospitals, hospices, home health agencies, programs and facilities caring for children, assisted living programs, and elder group homes. The Health Facilities Division is comprised of four bureaus: Long-Term Care, Non-Long-Term Care, Fire Prevention, and Food Safety. The Fire Prevention Bureau was transferred to the Health Facilities Division from the Professional Licensing Division under 2024 Iowa Acts, [Senate File 2433](#) (FY 2025 Administration and Regulation Appropriations Act).

Health Facilities Division personnel also investigate complaints alleging improper care or treatment of patients, residents, and tenants in licensed and certified entities. By law, the Division has the authority to investigate complaints alleging a violation by a health care entity of licensing rules under Iowa administrative rules or applicable federal regulations. Complaints are investigated on site by survey staff. Depending on the nature of the allegation, the complaint investigation process includes observations, resident interviews, and/or records review. The Division is also responsible for the following:

- Conducting investigations of alleged abuse and neglect of residents in health care facilities that receive Medicaid reimbursements from the federal government.
- Investigating complaints of hospitals violating licensing rules under Iowa Code chapter [135B](#). If the hospital is accredited by the Joint Commission (JC) on Accreditation of Health Care Organizations or the American Osteopathic Association (AOA), the Division must obtain the approval of the Centers for Medicare and Medicaid Services before initiating a complaint investigation, or the investigation of an accredited hospital cannot be initiated.
- Providing a direct care worker (DCW) webpage. The webpage provides certified nursing assistants (CNAs) access to the Iowa Direct Care Worker Registry to apply for registration and to edit and update registration information. It also provides access to the administrative rules with the training requirements for CNAs, certified medication aides, and nutritional assistants.
- Maintaining a list of CNAs qualified by education, training, and testing to work in federally certified long-term care facilities. The list is used by health care facilities to recruit workers. Federal regulations require Medicare- and Medicaid-certified facilities to check the Direct Care Worker Registry to verify that CNAs are eligible to work in those facilities.

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### More Information

Department of Inspections, Appeals, and Licensing, Health Facilities Division:

[dial.iowa.gov/i-need/licenses/health/facilities](http://dial.iowa.gov/i-need/licenses/health/facilities)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

- Maintaining inspection reports and final findings of complaint investigations for a wide variety of Iowa health care entities. Reports for nursing facilities, residential care facilities, intermediate care facilities, and assisted living programs are available online.

[The Direct Care Worker Registry and Health Facility Database](#) is used to access records for health facilities and for the Iowa Direct Care Worker Registry, which tracks the credentials of CNAs in the State.

### **Funding**

In addition to federal funding, the Health Facilities Division receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act.

### **Related Statutes and Administrative Rules**

Iowa Code chapters [10A](#) and [135B](#)

Iowa Administrative Code [481—50](#)

### **Budget Unit Number**

4270Q650001

1519857

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

# Employment Appeal Board — Department of Inspections, Appeals, and Licensing

## Description

The authority and duties of the Employment Appeal Board are specified in Iowa Code section [10A.601](#). The Board is administratively attached to the Department of Inspections, Appeals, and Licensing (DIAL). It is a three-member Board, appointed by the Governor and confirmed by the Senate, that serves as the final administrative law forum for appeals. Board members are selected to represent employers, employees, and the general public. The Board has authority to hear appeals for the following:

- Personnel actions under Iowa Code chapter [8A](#).
- Peace officer and Capitol security discharges under Iowa Code chapter [80](#).
- Occupational Safety and Health Act citations under Iowa Code chapter [88](#).
- Construction contractor registration citations under Iowa Code chapter [91C](#).
- Unemployment insurance appeals under Iowa Code chapter [96](#).
- Iowa Public Employees' Retirement System (IPERS) appeals under Iowa Code chapter [97B](#).

## Funding

The Employment Appeal Board receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act.

## Related Statutes and Administrative Rules

Iowa Code chapters [8A](#), [80](#), [88](#), [91C](#), [96](#), and [97B](#)

Iowa Code sections [10A.104](#), [10A.601](#), [80.15](#), [88.1](#), [88.3](#), [88.6](#), [88.8](#), [89.13](#), [91C.8](#), [96.6](#), [96.11](#), [97B.20B](#), and [97B.27](#)

Iowa Administrative Code [486](#)

## Budget Unit Number

4270Q510001

1519808

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## More Information

Department of Inspections, Appeals, and Licensing, Employment Appeal Board: [eab.iowa.gov](http://eab.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

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515.281.3566

## Food and Consumer Safety Bureau — Department of Inspections, Appeals, and Licensing

### Overview

The Food and Consumer Safety Bureau is located in the Health and Safety Division of the Department of Inspections, Appeals, and Licensing (DIAL). The Bureau is responsible for administering and enforcing the Iowa Food Code (Iowa Code chapter [137F](#)) by conducting food safety inspections at food establishments and food processing plants, including grocery stores, restaurants, convenience stores, cafeterias, catering operations, mobile food units, farmers markets, temporary food events, hotel breakfast bars, vending machines, bakeries, home food processing establishments, and food warehouses. The Food and Consumer Safety Bureau also conducts health inspections at hotels and motels. These are conducted for new establishments and when the Bureau receives a complaint. The Bureau maintains a [restaurant inspection website](#) through which visitors can view or download inspection reports for Iowa food establishments, food processing plants, and hotels and motels.

All food establishments in Iowa are inspected according to the Iowa Food Code. The Food Code is based on food safety recommendations developed by the federal Food and Drug Administration, in consultation with representatives from the food industry and regulators. The DIAL also contracts with local health agencies to conduct inspections. The Food Code is derived from scientifically developed factors focusing on public health and the prevention of foodborne illness.

Also housed under the Food and Consumer Safety Bureau is the Social and Charitable Gambling Program. This Program administers Iowa Code chapter [99B](#) to regulate games of skill or chance, raffles, bingo, social gambling, and amusement devices. Qualified organizations may obtain a social or charitable gambling license to conduct fundraising activities benefiting educational, civic, public, charitable, patriotic, or religious purposes. Gambling receipts, including receipts of nonprofit organizations, are subject to Iowa sales tax. A social gambling license authorizes gambling on small-stakes card and parlor games (such as cribbage, euchre, hearts, checkers, chess, dominoes, etc.) between individuals.

2016 Iowa Acts, [chapter 1130](#) (FY 2017 Administration and Regulation Subcommittee Appropriations Act) amended the process of collecting fees associated with inspections by permitting the DIAL to keep fee revenue collected from inspections beginning in FY 2017. Fees collected on behalf of a municipal corporation are not retained by the DIAL. The DIAL is required to deposit \$800,000 in collected fees into the General Fund and is permitted to retain the remainder in its operating budget.

### Funding

The Food and Consumer Safety Bureau receives an annual General Fund appropriation in addition to the revenue from inspection fees.

### Related Statutes and Administrative Rules

Iowa Code chapters [10A](#), [99B](#), [137C](#), [137D](#), [137F](#), and [204](#)  
Iowa Administrative Code [481](#)

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### More Information

Food and Consumer Safety Bureau — Department of Inspections, Appeals, and Licensing:  
[dia.iowa.gov/food/business-licensing](http://dia.iowa.gov/food/business-licensing)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

**Budget Unit Number**

4270Q750001

1520053

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

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515.281.3566

## Iowa Civil Rights Commission

### Purpose and History

The Iowa Civil Rights Commission is charged with enforcing Iowa's [Civil Rights Act of 1965](#). Under contracts with the federal government, the Commission is also required to assist in enforcement of housing and employment discrimination laws. The Act prohibits discrimination in the areas of employment, housing, credit, public accommodation, and education. Discrimination based on race, color, creed, national origin, religion, sex, sexual orientation, gender identity, pregnancy, physical disability, mental disability, retaliation (for filing a discrimination complaint), age (in employment and credit only), familial status (in housing and credit only), and marital status (in credit only) is prohibited. The statute of limitations for filing a complaint with the Commission is 300 days from the date of the last discriminatory act.

The purpose of the Commission is to function as a neutral, fact-finding administrative agency that enforces Iowa's Civil Rights Act of 1965. The Commission addresses discrimination by providing case resolution through intake, screening, mediation, investigation, conciliation, and public hearings; conducting statewide public education and training programs to prevent and respond to discrimination; and performing tests to determine the existence or extent of discrimination in Iowa.

Employment is the largest area of complaints filed, followed by housing and accommodation. Retaliation, disability, race, and sex are the most frequently named bases (personal characteristics) for discrimination in non-housing cases. Disability and race are the most frequently named bases for discrimination in housing cases.

In regard to housing, testing by the Commission helps to ensure that Iowa landlords are aware of their rights and responsibilities under fair housing laws. Housing cases are primarily resolved through settlements that include training of the landlords and an end to the discriminatory policy.

### State Government Alignment

Under 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the Commission was moved under the Department of Inspections, Appeals, and Licensing (DIAL). The Commission was instructed to utilize investigators already employed by the DIAL to conduct the initial intake and screening of complaints to aid in improving case response times.

### Funding

Funding for the Commission varies annually. Funding is provided by approximately 50.0% General Fund appropriations and 50.0% federal funds. The Commission contracts with the federal Equal Employment Opportunity Commission (EEOC) and Department of Housing and Urban Development (HUD). The Commission receives federal funding for approximately 900 EEOC cases per year and 130 HUD cases per year.

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### More Information

Iowa Civil Rights Commission: [icrc.iowa.gov](http://icrc.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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The Commission employs volunteer attorneys statewide to conduct mediation. More than 20 Iowa lawyers volunteer to help the Commission resolve complaints through alternative dispute resolution.

**Local Commissions**

The Commission partners with local human rights and civil rights commissions to provide education, shared office space for mediation of cases, the use of volunteers, and website links. Complaints are cross-filed between the State and local agencies, and the Commission has contracts with local agencies to process and investigate cases. The Commission's data system ensures that cases that are cross-filed at the federal, State, and local level are investigated by only one agency.

**Related Statutes and Administrative Rules**

Iowa Code chapters [216](#), [729](#), and [729A](#)

Iowa Administrative Code [161](#)

**Budget Unit Number**4270Q480001

4270Q480001

Doc ID 1520266

Doc ID 1366866

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Labor Services Division — Department of Inspections, Appeals, and Licensing (DIAL)

### Purpose and History

The Labor Services Division of the Department of Inspections, Appeals, and Licensing (DIAL) is responsible for enforcing safety in the workplace; providing consultation to employers on occupational safety health compliance; conducting certain equipment inspections; and enforcing wage, labor, and child labor laws. The Division is headed by the Labor Commissioner. The Commissioner serves at the pleasure of the Governor. The Division was transferred from Iowa Workforce Development to DIAL in 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act).

### Funding

The Labor Services Division receives an annual General Fund appropriation through the Administration and Regulations Appropriations Act. State funds represent approximately 50.0% of the total resources available to the Division. The Division also uses a portion of State funds to match and obtain federal funds from the Occupational Safety and Health Administration.

### Related Statutes and Administrative Rules

Iowa Code chapter [91](#)

Iowa Administrative Code [875](#)

### Budget Unit Number

4270Q520001

Doc ID 1520302

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### More Information

Iowa Workforce Development, Labor Services Division: [www.iowadivisionoflabor.gov](http://www.iowadivisionoflabor.gov)

Iowa Department of Inspections, Appeals, and Licensing: [dia.iowa.gov](http://dia.iowa.gov)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

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## Workers' Compensation Division — Department of Inspections, Appeals, and Licensing

### Purpose and History

The Workers' Compensation Division of the Department of Inspections, Appeals, and Licensing (DIAL) has three core functions: adjudication of disputed workers' compensation claims, enforcement of compliance standards, and education of Iowans about workers' compensation laws and procedures. The Division is headed by the Workers' Compensation Commissioner. The Commissioner is appointed by the Governor and confirmed by the Senate for a six-year term. The Division has two major sections:

- Compliance Section: Prepares and distributes literature concerning workers' compensation laws, weekly benefit rates, judicial decisions, and statistics; responds to written and oral inquiries regarding the law; conducts conferences and training sessions; provides appropriate forms for use in matters under the jurisdiction of the Division; establishes and monitors filings arising from claims of work-related injuries and illness; and informs parties to a claim of their rights and responsibilities.
- Adjudication Section: Determines, by adjudicative means, the rights and liabilities of parties in a disputed claim by conducting hearings and rendering decisions, approving settlements in accordance with statutes, and conducting appeals within the Division.

### Funding — State General Fund

The Workers' Compensation Division receives a State General Fund appropriation in the annual Administration and Regulation Appropriations Act.

### Other Sources of Revenue

The Workers' Compensation Division has historically received appropriations from the Special Employment Security Contingency Fund (also known as the Penalty and Interest or P & I Fund) and last received an appropriation from this Fund in FY 2011. The Division also is required to charge a filing fee for all workers' compensation cases and collects costs for copying of records. The moneys collected through the filing fee are used to administer the Division.

### Related Statutes and Administrative Rules

Iowa Code chapters [85](#), [85A](#), [85B](#), and [87](#)

Iowa Administrative Code [876](#)

### Budget Unit Number

4270Q530001

1520141

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### More Information

Department of Inspections, Appeals, and Licensing Workers' Compensation Division: [www.dial.iowa.gov](http://www.dial.iowa.gov)

Iowa Workforce Development: [workforce.iowa.gov/](http://workforce.iowa.gov/)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Professional Licensing Division

### Background

The Professional Licensing Bureau was established in 1986. In 2006, it became a bureau within the Banking Division of the Department of Commerce. The Bureau then became the Professional Licensing Division when it was transferred from the Department of Commerce to the Department of Inspections, Appeals, and Licensing (DIAL) in 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act). The Division oversees:

- Accountants.
- Architects.
- Engineers and Land Surveyors.
- Landscape Architects.
- Real Estate Brokers and Agents.
- Real Estate Appraisers.
- Appraisal Management Companies.
- Interior Designers.

The Division provides support for the boards and commissions that govern each profession. The requirements for examination, licensing and regulation, review and investigation of complaints, licensee discipline, peer review committees, license renewal, and continuing education necessary for renewal are set by the boards and commissions with assistance from the Division. The Division staff provides administrative support and coordinates activities for the professional licensing boards.

The Fire Prevention Bureau was transferred from the Professional Licensing Division to the Health Facilities Division under 2024 Iowa Acts, [Senate File 2433](#) (FY 2025 Administration and Regulation Appropriations Act).

### Funding

The Division receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act.

### Related Statutes and Administrative Rules

Iowa Code chapters [10A](#) and [542](#) through [544C](#)

Iowa Administrative Code [193](#) through [193G](#)

### Budget Unit Number

4270Q490001

1520160

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### More Information

Professional Licensing Division, Department of Inspections, Appeals, and Licensing:  
[dial.iowa.gov/licenses-0](http://dial.iowa.gov/licenses-0)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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## PERB to Employment Appeal Board

### Purpose and History

Division XXIII (Transition Provisions) of 2024 Iowa Acts, [Senate File 2385](#) (State Government Boards and Commissions Act), eliminated the Public Employment Relations Board (PERB), and the duties and appropriations were transferred to the Employment Appeal Board (EAB), Department of Inspections, Appeals, and Licensing (DIAL), as of July 1, 2024.

The duties of the PERB included implementing the provisions of the Public Employment Relations Act (PERA) and adjudicating and conciliating labor/management disputes involving public employers and employee organizations throughout the State.

The PERB acted to promote harmonious and cooperative relationships between the State government and its employees without disruption of public services through the use of expert and timely services of a neutral agency. The PERB was an Executive Branch agency created by the Iowa General Assembly in 1974 to administer the PERA (Iowa Code chapter [20](#)). Iowa Code chapter 20 defines the collective bargaining rights and duties of public employers and public employees in Iowa. The PERB was administered by a three-member board, which was able to delegate powers and duties to the Executive Director as appropriate.

### Funding — State General Fund

The EAB receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act to provide for the costs of performing the duties transferred from the PERB to the EAB. In addition to the General Fund appropriation, the EAB receives fees from a seminar conducted every other year and registration fees of arbitrators and neutral parties.

### Related Statutes and Administrative Rules

Iowa Code chapter [20](#)

Iowa Administrative Code [621](#)

### Budget Unit Number

4270QP10001

Doc ID 1520301

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### More Information

Department of Inspections, Appeals, and Licensing, Employment Appeal Board: [eab.iowa.gov](http://eab.iowa.gov)

ALRA — Association of Labor Relations Agencies: [alra.org](http://alra.org)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

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515.281.3566

## Department of Management — Department Operations

### Purpose

The Department of Management (DOM) was created to integrate budgeting with planning for decision making within the Executive Branch. The mission of the Department is to lead enterprise planning and coordinate enterprise governance systems through strategic planning, to operate as a finance and accountability center, and to promote and coordinate the implementation of the Governor's agenda. Beginning in 2022, the Department also houses the Division of Information Technology. The Department's key services, products, and activities include:

- Budget development and oversight.
- Governance system development and oversight for the Accountable Government Act (AGA), including strategic and performance planning and performance auditing.
- Policy development and analysis.
- Revenue estimating and economic forecasting.
- Coordination for the Early Childhood Iowa Initiative.
- Continuous improvement/lean implementation.
- Enterprise project management.
- State Appeal Board administration.
- Local government budget support.
- Utility tax replacement administration.
- Collective bargaining support.

### Funding

The DOM receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act.

### Related Statutes and Administrative Rules

Iowa Code chapter [8](#)

Iowa Administrative Code [541](#)

### Budget Unit Number

5320D010001

1519789

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### More Information

Department of Management: [dom.iowa.gov](http://dom.iowa.gov)

LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

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## Division of Information Technology Cybersecurity Office

### Purpose and History

The Department of Management's Division of Information Technology (DOM DoIT), formerly known as the Office of the Chief Information Officer (OCIO) was moved to the Department of Management (DOM) in 2022 Iowa Acts, chapter [1153](#) (FY 2023 Standing Appropriations Act). Previously, the DOM DoIT was an independent agency. Prior to FY 2024, a portion of an agency's General Fund appropriation was used to pay fees charged by the DOM DoIT's Cybersecurity Office for the Office's services. In 2023 Iowa Acts, chapter [108](#) (FY 2024 Administration and Regulation Appropriations Act), the DOM DoIT's Cybersecurity Office was restructured from fee-based funding to a General Fund appropriation. The portion of the General Fund appropriation that an agency received to pay for fees assessed by the DOM DoIT was removed from each agency's appropriation and appropriated directly to the DOM DoIT via the General Fund.

### Funding — State General Fund

Since FY 2024, the DOM DoIT's Cybersecurity Office has received a General Fund appropriation of approximately \$4.4 million for salaries, support, maintenance, and miscellaneous purposes. Of the moneys appropriated, \$325,000 is allocated to providing cybersecurity services to local governments.

### Funding — Other Sources of Revenue

The agencies that pay for the DOM DoIT's Cybersecurity Office services using Other Funds continue the fee-based funding method they previously used.

### Related Statutes and Administrative Rules

Iowa Code chapter [8B](#)

Iowa Administrative Code [129](#)

### Budget Unit Number

1850P080001

1520104

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### More Information

Department of Management, Division of Information Technology:

[dom.iowa.gov/state-government/information-technology](https://dom.iowa.gov/state-government/information-technology)

LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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## Iowa Public Information Board

### Background

The Iowa Public Information Board (IPIB) was created by 2012 Iowa Acts, chapter [1115](#) (Public Information Board Act). The Board is an independent agency that was created to address open government concerns, to bring consistency to the interpretation of open meetings and public records laws, and to provide an alternative for the enforcement of these laws. The Governor made the first Board appointments in late FY 2012, and the Board began meeting in July 2012 to organize, develop administrative rules, and participate in the budgeting process. Beginning in FY 2014, the Board was fully operational and began meeting monthly to discuss complaints and contested cases and to issue declaratory orders and advisory opinions.

### Operations

Pursuant to Iowa Code chapters [21](#) and [22](#), the Board has the authority to issue both informal advice and declaratory orders to enforce laws regarding the State's open meetings and records laws. When requested, the IPIB staff is also available to offer advisory opinions and formal rulings. The Board also offers training to local and State agencies, disseminates information regarding relevant transparency issues, investigates complaints and subpoena information, seeks resolution of disputes, and is able to impose civil penalties and other appropriate remedies to enforce the open meetings and public records laws.

### Staffing

The Board consists of nine members, who are appointed by the Governor and confirmed by the Senate, along with three full-time employees: an executive director, a deputy director, and an attorney. In judicial proceedings to enforce or defend its orders and rules, the IPIB can represent itself through attorneys on its own staff, through the Office of the Attorney General, or through other attorneys retained by the Board.

### Complaints, Enforcement, and Resolution

Complaints must be filed with the IPIB within 60 days of the occurrence of the violation. The IPIB may informally or formally coordinate compromises that satisfy all parties involved. Remedial plans include conducting investigations, conducting party hearings, completing training sessions regarding Iowa Code chapter 22, and participating in informal or formal conferences to reach a peaceful solution. The IPIB and its counsel may also publish advisory and declaratory opinions regarding open records violations. If no informal resolution can be agreed to, a formal hearing may be held by an administrative law judge. Statutory damages of up to \$2,500 may be imposed. If a State government body is fined, the damage fee will be paid by the General Fund. If a local official or committee is fined, the appropriate local government body will be required to pay the fee. If the parties are not satisfied with the ruling of the administrative law judge, they may appeal the ruling with the district court.

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### More Information

Iowa Public Information Board: [ipib.iowa.gov](http://ipib.iowa.gov)

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In 2024, the IPIB processed 131 cases and inquiries regarding open meetings and public records laws as of November. **Figure 1** includes a breakdown of cases processed by the IPIB annually. As of 2024, the IPIB no longer tracks informal complaints, informal requests, and miscellaneous other items.

**Figure 1 — IPIB Annual Cases and Inquiries by Calendar Year**

Cases	2020	2021	2022	2023	2024
Formal Complaints	133	124	128	137	119
Advisory Opinions	7	9	9	3	12
Declaratory Orders	1	0	0	0	0
Informal Complaints	74	75	79	141	N/A
Informal Requests	399	414	363	348	N/A
Miscellaneous Other	129	75	109	116	N/A
<b>Total</b>	<b>743</b>	<b>697</b>	<b>688</b>	<b>745</b>	<b>131</b>

### Funding

The Board receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act.

### Related Statutes and Administrative Rules

Iowa Code chapters [21](#), [22](#), and [23](#)

Iowa Administrative Code [497](#)

### Budget Unit Number

5920P220001

1519880

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

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## Iowa Department of Revenue Operations

### Background

The Iowa Department of Revenue (IDR) is responsible for the administration of the major sources of State and local tax revenue. The responsibilities for tax administration include the collection of revenue totaling nearly \$10.000 billion from various sources. The IDR is also in charge of administering various property-tax-related functions performed by local government officials. Upon the adoption of 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the Alcoholic Beverages Division (ABD) and the Iowa Lottery were moved under the IDR.

The IDR is structured along functional lines and divided into the following seven divisions:

- **Internal Services Division:** Responsible for general administrative functions for the IDR. The Internal Services Division manages the IDR's budget; provides centralized accounting services within the IDR; manages human resources, data analytics, security and disclosure, and communication strategy; and preserves taxpayer information. The Division also oversees procurement for the IDR and performs facilities management.
- **Legal Services and Appeals Division:** Responsible for legal services and appeals:
  - **Legal Services:** This area of the Division provides legal advice to the IDR staff; drafts administrative rules; assists in preparation of technical guidance documents; drafts and reviews legislation; serves as counsel on tax appeals, declaratory orders, draft orders, and final decisions; reviews public record requests; reviews procurements; and drafts contract agreements.
  - **Appeals:** This area of the Division is staffed by tax appeal specialists who receive and review protests made by taxpayers who disagree with a billing or refund denial. Tax appeal specialists issue information position statements, make settlement recommendations, and assist with contested case proceedings.
- **Local Government Services Division:** Assists local governments in making property tax assessments fair and consistent by acting as the general supervisor over the administration of property tax laws. The Division focuses its work on four separate areas:
  - **Equalization:** This area of the Division issues tax equalizations to county auditors each odd-numbered year. These equalizations are based on aggregate abstract valuations and median sales ratios. Assessment limitations for residential and agricultural property classes are calculated annually.
  - **Assessor Education:** This area of the Division administers assessor and deputy examinations and is responsible for maintaining assessor and deputy registries. Technical assistance and educational programs are provided to both assessors and boards of tax review. The Division also provides opportunities for continuing education for both assessors and deputy examiners in order to fulfill and maintain their education requirements.
  - **Central Assessments and Appraisal:** This area of the Division is responsible for annually assessing telephone, railroad, pipeline, and water companies, as well as administering the

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### More Information

Iowa Department of Revenue: [tax.iowa.gov](http://tax.iowa.gov)  
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- replacement tax for gas and electric utility companies. It provides appraisal support for tax equalization procedures and technical assistance for appraisal practices.
- **Local Government, Credits, Exemptions, and Transfer Tax:** This area of the Division provides general and technical assistance to local governments regarding property tax issues, including tax credits and exemptions. It also provides reimbursement for State-funded credits and exemptions.
  - **Compliance Division:** Responsible for all facets of tax processing. The Division consists of three units:
    - **Collection Services Unit:** This area of the Division operates the accounts receivable system for the IDR, contacts taxpayers who do not pay their accounts by the expiration of the appeal period, issues bills for the IDR, coordinates the IDR's collection activities, and provides collection services to other State agencies.
    - **Compliance Services Unit:** This area of the Division issues refunds, adjustments, and assessments based on the outcome of field audits conducted throughout Iowa. The audits include office examinations of returns and other related tax documents.
    - **Revenue Operations Unit:** This area of the Division receives and processes all mail, tax documents, and payments; issues and maintains all business permits; assists taxpayers with filing requirements and procedures; and provides educational webinars on a variety of topics.
  - **Research and Policy Division:** Performs departmental research and specific types of analysis. These types are as follows:
    - **Policy Analysis:** This part of the Division provides subject matter expertise for policymakers, stakeholders, agencies, and taxpayers; oversees public communications, including website content, tax credit forms, and guidance documents; monitors tax legislation and court rulings; analyzes tax statutes and makes recommendations to clarify laws and correct technical errors; and represents the IDR on multi-state committees.
    - **Tax Research and Program Analysis:** This type of analysis estimates the fiscal impact of proposed State and federal tax legislation. This part of the Division prepares monthly reports that track the direction of Iowa's economy, as well as annual individual sales and income tax statistical reports. Through a complete and unbiased study of tax credits, the Division also tracks, analyzes, and forecasts tax receipts and refunds, providing support to the members of the State Revenue Estimating Conference and members of the General Assembly. The Division also administers the Tax Credit Tracking and Analysis Program and posts IDR data on the Iowa data sharing website.
    - **Performance Analysis:** With this type of analysis, the Division prepares visual presentations of IDR key performance indicators and assists other divisions in the tracking of performance measures. In addition to the IDR annual reports, the Division prepares various legislatively mandated reports and conducts analysis for other third-party customers.
  - **Alcoholic and Tax Operations Division:** Administers, enforces, and educates stakeholders on the State's alcoholic beverage control laws. The Division consists of four parts:
    - **Licensing Administration:** This part of the Alcoholic and Tax Operations Division issues licenses to businesses seeking to manufacture, distribute, and sell alcoholic beverages. It also provides education and outreach to new and existing licensees, trade associations, local governments, other State agencies, and policymakers regarding Iowa's alcohol laws and rules.
    - **Regulatory Compliance:** The Alcoholic and Tax Operations Division performs routine compliance inspections, complaint-driven investigations, and periodic financial audits of alcohol-licensed businesses. It also takes corrective action through education letters, civil penalties, suspensions, and revocations to bring licensees back into compliance.
    - **Fulfillment and Distribution:** The Alcoholic and Tax Operations Division is also responsible for processing and delivering alcoholic liquor orders to over 2,000 privately owned liquor retailers across the State and deposits approximately \$160.0 million annually into the State's General Fund.
    - **Revenue Operations:** The Alcoholic and Tax Operations Division receives and processes all mail, tax documents, and payments. The Division issues and maintains all business permits.

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The Division also assists taxpayers with tax filing requirements and procedures, including by answering calls and emails and providing educational webinars.

- **Lottery Division:** The Iowa Lottery provides responsible entertainment to the public, maximizes revenues, and sells tickets in approximately 2,500 licensed retail locations in all 99 Iowa counties.

**Funding**

The IDR receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act.

**Related Statutes and Administrative Rules**

Iowa Code chapters [421](#) through [453D](#)

Iowa Administrative Code [701](#)

**Budget Unit Number**

6250T010001

1519787

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Tobacco Reporting Requirements

### Background

The Tobacco Reporting Requirements standing limited appropriation supports the Department of Revenue's enforcement of Iowa Code chapter [453D](#) (Tobacco Product Manufacturers — Enforcement of Financial Obligations). In 1998, Iowa and 45 other states, the District of Columbia, and five United States territories settled claims against the four largest tobacco manufacturers through the Master Settlement Agreement (MSA). The MSA changed how tobacco companies selling cigarettes and roll-your-own tobacco do business in Iowa. According to the MSA, the manufacturers agreed to certain restrictions on their marketing and to make payments perpetually to the plaintiff states. The payments are to offset the cost of tobacco-related health care costs to the State.

Tobacco manufacturers that sell their products in Iowa are affected by two requirements. The first relates to financial obligations for tobacco product manufacturers. Tobacco manufacturers are required to either join the MSA and comply with its terms and obligations or establish a qualified escrow account and make payments as a nonparticipating manufacturer (NPM). The quarterly escrow payments are to be used to offset the State's tobacco-related health care costs.

The requirement enforces tobacco manufacturers' financial obligations and their certification for the Iowa Directory of Certified Tobacco Product Manufacturers by the Iowa Attorney General. A tobacco manufacturer that markets its product in Iowa, whether through a distributor, retailer, or similar intermediary, and without either joining the MSA or becoming an NPM, is subject to litigation and civil penalties.

It is unlawful to stamp, sell, offer, or possess for sale cigarettes from a tobacco product manufacturer or a brand family that is not published in the Directory. Persons found in violation of these requirements are guilty of a serious misdemeanor. Violations also carry civil penalties. The minimum civil penalty is \$5,000 per violation or 500.0% of the retail value of the product sold, whichever is greater. In addition, persons who stamp, sell, or possess for sale a brand not included in the Directory may have their licenses suspended or revoked, and any product found in their possession is deemed contraband and seized and destroyed. Profits gained in violation of this legislation are to be confiscated and paid to the State Treasurer.

### Funding

Iowa Code section [453D.8](#) provides a standing limited appropriation of \$25,000 annually to the Department of Revenue for enforcement of Iowa Code chapter 453D. The General Assembly routinely applies limits to this appropriation within the Administration and Regulation Appropriations Act.

### Related Statutes and Administrative Rules

Iowa Code chapter [453D](#)

### Budget Unit Number

6250T040001

1519998

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### More Information

Department of Revenue: [tax.iowa.gov](http://tax.iowa.gov)

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[www.legis.iowa.gov](http://www.legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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# Printing Cigarette Stamps — Standing Unlimited Appropriation

## Background

Pursuant to Iowa Code section 453A.7, a cigarette tax stamp must be affixed to each cigarette package as proof that the tobacco tax has been paid. The design, size, denomination, and type of such stamps are determined by the Director of the Department of Revenue. The tax is imposed on the sale of cigarettes and must be paid by the person or business making the first sale in Iowa.

Most states use cigarette stamps as a means to tax cigarettes and reduce cigarette smuggling. North Carolina and North Dakota do not use tax stamps as a means of tax collection. Iowa's cigarette tax is \$1.36 per pack and ranks 32nd of the 50 states and the District of Columbia. The median tax rate for the U.S. is \$1.78. Nationally, Missouri has the lowest cigarette tax at \$0.17 per pack; Georgia is next lowest at \$0.37 per pack. The District of Columbia has the highest cigarette tax at \$4.50 per pack, and New York is second at \$4.35 per pack. Some states permit cities and counties to impose additional taxes on cigarettes.

## Funding

Costs associated with printing cigarette stamps are funded by a standing unlimited General Fund appropriation established pursuant to Iowa Code section 453A.7.

## Related Statutes and Administrative Rules

Iowa Code section [453A.7](#)

Iowa Administrative Code [701—255](#)

## Budget Unit Number

62508720001

1519945

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## More Information

Department of Revenue: [tax.iowa.gov](http://tax.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

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## Administration and Elections

### Purpose and History

The Office of the Secretary of State was created in 1857 in Article IV, Section 22, of the Iowa Constitution. The duties of the Office are spelled out in Iowa Code chapter 9. The mission of the Office of the Secretary of State is to provide access to information about businesses in Iowa conveniently and economically, ensure election integrity and access to voting for Iowa citizens, and encourage Iowans to become civically engaged.

### Elections and Voter Registration Division

The Secretary of State serves as the State Commissioner of Elections. The primary functions of the Elections and Voter Registration Division are to coordinate and supervise all elections in Iowa, promote voter education and participation, and provide training to local election officials. As the supervisor of elections, the Office conducts the statewide canvass of votes and certifies the results of Iowa and federal elections, including preliminary results on the night of the primary and general elections. The Division oversees the activities of county election commissioners, prescribes uniform election practices and procedures, prescribes necessary forms required for the conduct of elections, and publishes a summary of proposed constitutional amendments. The Office also appoints the Board of Voting Machine Examiners and coordinates its activities. In addition, the Office is charged with implementation of the federal Help America Vote Act (HAVA).

The Secretary of State is also the State Commissioner of Voter Registration and is responsible for administration of the National Voter Registration Act of 1993. The Secretary (or designee) chairs the Voter Registration Commission. The Office is responsible for the maintenance of the statewide voter registration in conjunction with county commissioners.

### Funding — State General Fund

The Secretary of State receives an annual appropriation from the General Fund for operational costs for elections and voter registration activities in the Administration and Regulation Appropriations Act.

### Related Statutes and Administrative Rules

Iowa Code chapter [9](#)

Iowa Administrative Code [721](#)

### Budget Unit Number

6350D710001

1519690

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### More Information

Iowa Secretary of State: [sos.iowa.gov](http://sos.iowa.gov)

Iowa State Association of County Auditors: [www.iowaauditors.org](http://www.iowaauditors.org)

LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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## Business Services Division

### Purpose and History

The Office of Secretary of State was created in 1857 in [Article IV, Section 22](#), of the Constitution of the State of Iowa. The duties of the Office are spelled out in Iowa Code chapter [9](#). The mission of the Office of the Secretary of State is to provide access to information about businesses in Iowa, to ensure election integrity and access to voting for Iowa citizens, and to encourage Iowans to become civically engaged.

### Business Services Division

The appropriation allows the Secretary of State to:

- Review, process, approve, and file, on a limited basis, statutory documents relating to domestic and foreign business entities operating within Iowa.
- Handle fictitious names and trademarks, process annual and biennial reports, and administer the Corporate and Partnership Farming Act.
- Examine, process, file, and provide information to the public concerning recorded documents relating to Revised Article 9 of the Uniform Commercial Code.
- Issue and renew notary commissions and revoke commissions when warranted.
- Accept legal service of original notices.
- Perform accounting, budgeting, purchasing, data processing, and personnel functions for the Office.
- Image or otherwise preserve all permanent records and provide certified copies upon request.

The Division also manages the State Land Office, preserves the Official Acts of the General Assembly and the Constitution of the State of Iowa, and files oaths of office for appointed and elected officials. The Division serves as the repository for city records concerning incorporations, boundaries, and other filings. The Secretary of State also oversees travel agencies, transient merchants, postsecondary schools, and instructional schools.

The Secretary is the principal filing officer for over 75,000 corporations, limited partnerships, family farm corporations, and trademarks. As a central filing agency for corporations, the Division registers corporations to legitimize their status as legal entities within the State. The Division also maintains the official record of Uniform Commercial Code (UCC) liens. The Division serves the business community by providing information needed by investors and persons conducting business with corporations operating in Iowa.

### Funding — State General Fund

The Secretary of State receives an annual appropriation from the General Fund for the operational costs of the Business Services Division in the Administration and Regulation Appropriations Act.

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### More Information

Iowa Secretary of State: [sos.iowa.gov](https://sos.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

**Related Statutes and Administrative Rules**

Iowa Code chapter [9](#)

Iowa Administrative Code [721](#)

**Budget Unit Number**

6350D730001

1519724

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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## Treasurer of State

### Purpose and History

The position of Treasurer of State was created in 1857 by [Article IV, Section 22](#), of the Constitution of the State of Iowa. The Treasurer is elected by a statewide popular vote and serves a four-year term. The duties and responsibilities of the Treasurer are specified in Iowa Code chapter [12](#). In general, the responsibilities of the Treasurer include the following:

- Serves as the State's cash manager. The Treasurer coordinates the financial services used by State agencies and maintains custody of State funds. The Treasurer processes receipts, makes disbursements, and invests all State funds. The Treasurer accounts for State funds on a cash basis and balances regularly with financial institutions and the Department of Administrative Services.
- Coordinates the issuance of debt by State agencies and authorities, invests bond proceeds, and manages lease-purchase financing for State agencies.
- Administers the investment of two State pension funds: the Peace Officers' Retirement Fund and the Judicial Retirement Fund. The Treasurer serves as the custodian for these funds, as well as the Iowa Public Employees' Retirement System (IPERS) Fund.
- Prepares an annual report of the bonded indebtedness of public units in the State.
- Administers Iowa's 529 college savings plans under the Iowa Educational Savings Plan Trust in accordance with Iowa Code chapter [12D](#) (also known as the College Savings Iowa Program). The Trust was created to provide Iowa families with a way to save for future education expenses while benefiting from State and federal tax incentives. Iowa has two 529 college savings plans: College Savings Iowa (sold directly) and the Iowa Advisor 529 plan (sold by advisors).
- Manages unclaimed property that is remitted to the State under Iowa Code chapter [556](#). Property is held until it is claimed by the owners or their heirs via the Great Iowa Treasure Hunt.
- Holds collateral pledged by Iowa banks to secure public deposits.
- Implements the Small Business Linked Investments for Tomorrow (LIFT) Program. Under the LIFT Program, State money is placed in certificates of deposit in Iowa banks with the agreement that the money be used to finance small business loans at set rates.
- Serves as an ex officio member of various boards and commissions.

### Funding — State General Fund

The Treasurer of State's Office receives an annual appropriation from the General Fund to fund operational costs related to State finance, fund accounting, and related administrative activities in the Administration and Regulation Appropriations Act.

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### More Information

State of Iowa Treasurer: [www.treasurer.state.ia.us](http://www.treasurer.state.ia.us)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

**Funding — Other Sources of Revenue**

In addition to the General Fund appropriation, the Treasurer's Office receives an annual appropriation from the Road Use Tax Fund that is used to reimburse the Department of Administrative Services for providing State accounting system resources related to the accounting for and distribution of Road Use Tax Fund money. The Treasurer also receives reimbursements for salary costs related to various programs including: Cash Management, Unclaimed Property, Iowa Education Savings Plan Trust, Pension Investment and Custody, and Protection of Public Deposits.

**Related Statutes and Administrative Rules**

Iowa Code chapters [12](#), [12A](#), [12B](#), [12C](#), [12D](#), [12E](#), [12F](#), [12G](#), [12H](#), and [556](#)  
Iowa Administrative Code [781](#)

**Budget Unit Number**

6550D860001

1520002

# **Other Funds Budget Unit Briefs**

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Department of Management Operations — Road Use Tax Fund (RUTF)

### Purpose and History

The Department of Management (DOM) integrates the budgeting process with the planning for decision making within the Executive Branch. Pursuant to Iowa Code chapter [8](#), the Department's key duties are to direct enterprise and governance planning, operate as a finance and accountability center, and act as a coordinator of the implementation of the Governor's agenda. Beginning in 2022, the DOM also houses the Office of the Chief Information Officer. The DOM provides the following services:

- Revenue estimating and forecasting.
- Budget development and oversight.
- Local government budget support.
- Collective bargaining support.

Beginning in 1990, a portion of the RUTF has been appropriated annually to the operations budget of the DOM. The RUTF was established to receive all net proceeds of motor vehicle registration fees under Iowa Code chapter [321](#) and motor fuel tax or license fees under Iowa Code chapter [452A](#), as well as revenue derived from use and excise taxes collected under Iowa Code chapter [423C](#) and Iowa Code sections [423.26](#) and [423.26A](#). The appropriation from the RUTF is used to fund support and services provided to the Department of Transportation (DOT), as well as salaries and other miscellaneous expenses.

### Funding

In addition to the RUTF support, the DOM receives approximately 50.0% of its budgetary funding from a General Fund appropriation and the remainder from various agency reimbursements.

### Related Statutes and Administrative Rules

Iowa Code chapters [8](#), [321](#), [423C](#), and [452A](#)

Iowa Code sections [423.26](#) and [423.26A](#)

### Budget Unit Number

5320D230810

1519797

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### More Information

Department of Management (DOM): [dom.iowa.gov](http://dom.iowa.gov)  
LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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# BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## IPERS Administration

### Purpose and History

The Iowa Public Employees' Retirement System (IPERS) was created on July 1, 1953, to replace the Iowa Old Age and Survivor's Insurance System (IOASI) that existed from 1946 until July 1953. IPERS is an independent agency within the Executive Branch of State government charged with the administration of the retirement system established by Iowa Code chapter 97B. The IPERS chief executive officer is appointed by the Governor, subject to confirmation by the Senate, and serves a four-year term.

The IPERS plan is a defined benefit pension plan that covers, for the most part, all nontemporary employees of the State of Iowa and its political subdivisions, including counties, municipalities, agencies, and public school districts. Employees who have earned IPERS receive a monthly lifetime benefit.

### Funding

The IPERS Trust Fund is a fiduciary fund solely used to hold funds in trust for members of the retirement system. IPERS expenditures are paid from the IPERS Trust Fund under Iowa Code section 97B.7 through the exclusive benefit rule. The General Assembly appropriates moneys from the Trust Fund to cover administrative expenses for benefit administration and investment staff expenses. All other expenses (benefit payments and other investment-related expenses) are paid directly from the IPERS Trust Fund and do not go through the appropriations process.

### Related Statutes and Administrative Rules

Iowa Code chapter [97B](#)

Iowa Administrative Code [495](#)

### Budget Unit Number

5530D360791

1519693

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### More Information

IPERS: [www.ipers.org](http://www.ipers.org)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Department of Revenue — Motor Vehicle Fuel Tax (MVFT)

### Purpose and History

The Iowa Department of Revenue (IDR) administers and oversees the major sources of State and local tax revenue. The IDR is divided into seven divisions:

- Internal Services Division
- Legal Services and Appeals Division
- Local Government Services Division
- Compliance Division
- Research and Policy Division
- Alcoholic and Tax Operations Division
- Lottery Division

The Department's responsibilities include collecting revenue and supervising a variety of property tax-related functions performed by local government officials. In addition to these duties, Iowa Code section [452A.57](#) requires the IDR and the Department of Transportation to act as administrators of funds collected from the Motor Vehicle Fuel Tax (MVFT), depending on which entity receives the initial tax payment.

### Funding

The IDR receives an annual appropriation from the Motor Vehicle Fuel Tax Fund as authorized under Iowa Code section [452A.77](#). The appropriation is used for salaries, support, maintenance, and miscellaneous purposes, as well as the administration and enforcement of the provisions of Iowa Code chapter [452A](#) and the MVFT Program.

### Related Statutes and Administrative Rules

Iowa Code chapter [452A](#)

Iowa Code sections [452A.57](#) and [452A.77](#)

### Budget Unit Number

62505930867

1519919

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### More Information

Iowa Department of Revenue: [tax.iowa.gov](http://tax.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Safe at Home Address Confidentiality Program

### Background

2015 Iowa Acts, chapter [96](#) (Victims of Violence, Information Protections, Criminal Surcharge Act), established the Safe at Home Address Confidentiality Program effective January 1, 2016. The Program provides a substitute address for survivors of domestic violence, sexual assault, trafficking, or stalking to use on all public records. In addition, the Program provides a mail-forwarding service and confidential voter registration and absentee ballots. Iowa was the 34th state to implement this Program. Participants are certified by the Secretary of State for four years unless the certification is canceled, withdrawn, or invalidated. Participants may reenroll in the Program after each term.

### Funding

2015 Iowa Acts, chapter 96 also created the Address Confidentiality Program Revolving Fund. Moneys in the Fund are to be collected from the \$90 surcharge established in Iowa Code section [911.2B](#), which is assessed for adjudication of guilt or deferred judgment for a crime of domestic abuse assault, domestic abuse protective order contempt, sexual abuse, stalking, or human trafficking. Moneys in the Fund are appropriated by the General Assembly to the Secretary of State's Office for the administration of the Safe at Home Address Confidentiality Program. The Secretary of State's Office is also required to file an annual report with the Department of Management (DOM) and the Legislative Services Agency (LSA) regarding expenditures from the Fund.

### Related Statutes and Administrative Rules

Iowa Code chapter [9E](#)

Iowa Code section [9.8](#)

Iowa Administrative Code [721 IAC 6](#)

### Budget Unit Number

6350DD5008J

1519689

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### More Information

Safe at Home Program: [safeathome.iowa.gov](http://safeathome.iowa.gov)

LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Treasurer of State: Integrated Information for Iowa (I/3) Expenses — Road Use Tax Fund (RUTF)

### Purpose

The Treasurer's Office receives an annual appropriation from the Road Use Tax Fund (RUTF) that is used to reimburse the Department of Administrative Services (DAS) for providing information technology services related to the administration of the RUTF.

### Funding

The Treasurer's Office also receives an annual General Fund appropriation that covers additional Integrated Information for Iowa (I/3) expenses not covered by the RUTF appropriation.

### Related Statutes and Administrative Rules

Iowa Code chapter [12](#)

Iowa Administrative Code [781](#)

### Budget Unit Number

6550D970810

1519866

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### More Information

State Treasurer of Iowa: [www.iowatreasurer.gov](http://www.iowatreasurer.gov)

Iowa State County Treasurer's Association: [www.iowatreasurers.org](http://www.iowatreasurers.org)

LSA Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Professional Licensing Division (DIAL) — Housing Trust Fund

### History and Purpose

The Professional Licensing Bureau was established in 1986. In 2006, it became a Bureau within the Banking Division of the Department of Commerce. The Bureau then became the Professional Licensing Division when it was transferred from the Department of Commerce to the Department of Inspections, Appeals, and Licensing (DIAL) in 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act). The Division supervises a variety of licensed professions in the State of Iowa, including:

- Accountants
- Architects
- Landscape Architects
- Real Estate Brokers and Salespersons
- Engineers and Land Surveyors
- Interior Designers

The Division acts as the primary support system to the various commissions and boards that oversee each licensed profession. Each board or commission sets the requirements for examination, licensing, and regulation, as well as renewal and continuing education requirements. The Division also supports commissions and boards in matters of licensee compliance and discipline.

### Funding

The Department receives an annual appropriation from the Housing Trust Fund (HTF). The funds are utilized by the Department to conduct audits of real estate broker trust funds.

### Related Statutes and Administrative Rules

Iowa Code section [16.181](#)

Iowa Administrative Code [193E.13](#)

### Budget Unit Number

4270Q540087

1520163

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### More Information

Department of Inspections, Appeals, and Licensing: [dial.iowa.gov/licenses](http://dial.iowa.gov/licenses)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Department of Inspections, Appeals, and Licensing — Road Use Tax Fund (RUTF)

### Purpose and History

The Department of Inspections, Appeals, and Licensing (DIAL) receives an annual appropriation from the Road Use Tax Fund (RUTF). This appropriation is transferred to the operating budget of the Administrative Hearings Division (Division). The Division holds contested hearings involving individuals objecting to adverse actions taken by a State department or agency. Within the Division are two Bureaus; the Unemployment Insurance Appeals Bureau, which handles all cases arising from unemployment benefit claims (benefits, overpayments, fraud and integrity, and employer statement of charges); and the Central Panel Bureau, the workload of which is approximately 60.0% Iowa Department of Health and Human Services hearings (suspension or termination of entitlements granted to individuals, dependent adult abuse, child abuse registry, and other programs and cases), 30.0% Department of Transportation cases, such as suspension or revocation of driver's licenses, and 10.0% all other agency or board cases.

### Funding

In addition to support from the RUTF, the Administrative Hearings Division also receives an annual General Fund appropriation in the Administration and Regulation Appropriations Act and bills agencies for services provided.

### Related Statutes and Administrative Rules

Iowa Code chapter [10A](#)

Iowa Administrative Code [481](#)

### Budget Unit Number

4270Q450810

1519790

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### More Information

Administrative Hearings Division, Department of Inspections, Appeals, and Licensing:  
[dial.iowa.gov/hearings-0/admin-hearings](http://dial.iowa.gov/hearings-0/admin-hearings)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Gaming Regulation (Riverboat and Pari-Mutuel) — GRF

### Purpose

The Gaming Regulation appropriation provides for the regulation of all race meetings, sports wagering and Internet fantasy sports contests, and gambling operations governed by Iowa Code chapters [99D](#), [99E](#), and [99F](#), as well as associated administrative rules. The Iowa Racing and Gaming Commission (IRGC) approves regulatory fees at its annual June meeting in order to ensure that the regulatory fees are established at the beginning of the fiscal year. Regulatory costs include the annual IRGC appropriation and the Department of Public Safety's Division of Criminal Investigation (DCI) costs for both pari-mutuel wagering and excursion gambling boats. Upon establishment of the regulatory fees, the IRGC releases a memo to the general managers of all gaming entities informing them of the regulatory fees for the following fiscal year.

Prior to FY 2016, the appropriation associated with Gaming Regulation consisted of two separate budget units. Beginning in FY 2016, these budget units were consolidated into one budget unit. Gaming Regulation funding is determined by the Administration and Regulation Appropriations Subcommittee.

### Pari-Mutuel Regulation

The IRGC's racing (pari-mutuel) services include the areas of licensing, compliance, and information services, as well as racing animal welfare. Rules are in place for drug testing horses racing at pari-mutuel racetracks. The IRGC employs qualified veterinarians to oversee the animals. The veterinarians are responsible for performing examinations of the animals before and after races, obtaining specimens for drug testing, and performing stable inspections, among other responsibilities.

### Riverboat Regulation

The IRGC is responsible for licensing, compliance, and information services activities related to nonracing (riverboat) services. These responsibilities are detailed below.

- **Licensing:** Gaming facilities; all persons engaged in the administration, control, and conduct of gambling games and sports wagering; and all manufacturers and distributors participating in businesses with gaming facilities are licensed by the IRGC prior to conducting business or working for a facility. Licensure involves completing an application and undergoing a background check.
- **Compliance:** The IRGC ensures compliance with all rules and statutes governing gaming. The IRGC verifies all gaming revenues that are due to the State to ensure that the related government entities are receiving tax revenues authorized by law. The IRGC ensures compliance by licensed facilities with the Iowa laws prohibiting underage gambling and gambling while intoxicated.
- **Information Services:** Multiple financial reports are available on the IRGC [website](#), including racing and gaming revenue reports, pari-mutuel handle reports, and annual reports.

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### More Information

Iowa Racing and Gaming Commission: [irgc.iowa.gov](http://irgc.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

**Funding**

The IRGC receives an annual appropriation from the Gaming Regulatory Revolving Fund (GRF) in the Administration and Regulation Appropriations Act. Regulatory fees assessed by the IRGC on racetracks, excursion gambling boats, sports wagering, and fantasy sports are deposited into the GRF.

**Related Statutes and Administrative Rules**

Iowa Code chapters [8](#), [11](#), [99D](#), [99E](#), and [99F](#)  
Iowa Administrative Code [491](#)

**Budget Unit Number**

4290Q590035  
1519835  
Doc ID 1443681

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Banking Division — Department of Insurance and Financial Services

### Background

The Iowa Department of Banking was established in 1917 with the mission to protect the interests of those doing business with Iowa chartered banks, licensed financial service providers, and licensed professionals through regulation that ensures safety, soundness, and adherence to laws and regulation. In 1986, the Iowa Department of Banking was reorganized and renamed to the Iowa Division of Banking (IDOB) and became a part of the Department of Commerce. The Division is led by the Superintendent of Banking, who is charged with the supervision and regulation of all State-chartered commercial banks, professional services, and all other entities subject to regulatory review under the IDOB. The Superintendent works closely with the State Banking Council and acts in an advisory capacity on any issues that may come before the IDOB. In 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the Department of Commerce was eliminated and the IDOB became a part of the newly created Department of Insurance and Financial Services (DIFS).

### Operations

The IDOB is comprised of two bureaus: Banking and Finance.

- The Banking Bureau employs bank examiners and regulates State-chartered banks, bank holding companies, and trust companies.
- The Finance Bureau oversees regulated loan licensees, industrial loan company licensees, debt management companies, mortgage bankers/brokers/registrants, delayed-deposit service businesses, money service businesses, mortgage loan originators, and real estate appraisers.

### Staffing

The six-member State Banking Council is also appointed by the Governor, and members serve staggered four-year terms.

### Funding

The IDOB receives an annual appropriation from the Commerce Revolving Fund (CMRF) in the Administration and Regulations Appropriation Act.

### Related Statutes and Administrative Rules

Iowa Code chapter [524](#)

Iowa Administrative Code [187](#)

### Budget Unit Number

2130P550019

1520155

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### More Information

Banking Division – Department of Insurance and Financial Services: [www.idob.iowa.gov](http://www.idob.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Credit Union Division — Department of Insurance and Financial Services

### Background

The Iowa Credit Union Act was enacted by the Iowa General Assembly in 1925 and defined a credit union as “an institution for savings [that] shall be subject to taxation only as to its real estate, moneys and credits. The shares shall not be taxed.” The supervision and regulation of credit unions was placed under the Superintendent of Banking. The Department of Credit Unions was established January 1, 1979. The Department was reorganized as the Iowa Division of Credit Unions (IDCU) within the Department of Commerce on July 1, 1986, and the supervisory and regulatory responsibility of the Division was transferred to the Superintendent of Credit Unions. In 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the Department of Commerce was eliminated and the IDCU became a part of the newly created Department of Insurance and Financial Services (DIFS).

### Operations

The IDCU administers the chartering, merging, conversion, and liquidation of State credit unions. The IDCU also acts as an advisory body to State agencies and private individuals in matters concerning credit union affairs. Other duties include providing fundamental and technical assistance to credit unions, maintaining an equitable fee structure, and ensuring the offset of IDCU expenditures. As the head of the IDCU, the Superintendent of Credit Unions carries out the supervision, control, and enforcement of the laws, bylaws, rules, and regulations pertaining to the organization of credit unions operating under a State charter. The Superintendent is charged with protecting the interests and corporate rights of credit unions in Iowa through regular analysis and examination of their respective operations, taking remedial action if necessary.

### Staffing

The Superintendent of Credit Unions is appointed by the Governor and confirmed by the Iowa Senate and serves at the pleasure of the Governor. The IDCU’s seven-member Review Board is also appointed by the Governor and must be approved by the Senate. Members serve staggered three-year terms. The Board may include two public members, but no more than five members at one time may be directors or employees of a State credit union.

### Funding

The IDCU does not receive funding from the General Fund, but rather from the Commerce Revolving Fund (CMRF).

### Related Statutes and Administrative Rules

Iowa Code chapter [533](#)

Iowa Administrative Code [189](#)

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### More Information

Credit Union Division — Department of Insurance and Financial Services: [creditunions.iowa.gov](http://creditunions.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

**Budget Unit Number**

2140P560019

Doc ID 1520329

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## BUDGET UNIT BRIEF — FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Insurance Division — CMRF

### Background

In 1986, the Iowa Insurance Division was created within the Department of Commerce. The Insurance Division regulates all insurance business transacted in Iowa, oversees companies and individuals in the sale of insurance in Iowa, and has general control over all aspects of the insurance industry, from the forms used to the rates charged. The Insurance Division also has statutory authority over activities related to the sale of securities and other regulated products in the State. 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), eliminated the Department of Commerce and the Insurance Division became a part of the newly created Department of Insurance and Financial Services (DIFS). The Division is directed by the Insurance Commissioner, who is appointed by the Governor and approved by the Iowa Senate. The Commissioner also serves as the director of the DIFS.

### Operations

The Insurance Division consists of seven bureaus:

- The Market Regulation Bureau assists consumers in understanding insurance by answering questions, providing search capabilities for insurance companies and agents, offering consumer alerts, and receiving complaints about the handling of claims by insurance companies. When necessary, the Bureau conducts investigations and brings disciplinary action against insurance companies and agents. The Bureau also offers an education program to combat securities investment fraud.
- The Company Regulation Bureau licenses insurers that conduct business in Iowa. The Bureau monitors the financial condition of all companies authorized to do business in Iowa for compliance with Iowa statutes and regulations on a quarterly basis. On-site examinations of domestic insurers are completed at least once every five years. The Bureau also regulates workers' compensation of self-insured individuals, and group self-insured individuals and collects premium taxes.
- The Product and Producer Regulation Bureau is responsible for insurance agent licensing, the approval of the policy forms that must be filed by insurance companies, and the approval of rate filings.
- The Enforcement Bureau is responsible for prosecuting administrative actions of bureau chiefs, attorneys, and investigators who prosecute administrative actions for the Insurance Division. The Bureau receives cases from the Market Regulation Bureau and the Securities and Regulated Industries Bureau and decides the appropriate action to be taken on the cases through the administrative forums. Reparative action can include fines, suspension or revocation of licenses, and cease and desist orders. The Bureau's enforcement staff represents the Division when cases are heard by an administrative law judge and appealed to the Commissioner. The Bureau is accountable to the Insurance Commissioner but operates on its own discretion to separate the Commissioner from issues that could be appealed to the Commissioner.
- The Securities and Regulated Industries Bureau provides investor protection through the administration and enforcement of the Iowa Uniform Securities Act. The Bureau enforces antifraud

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### More Information

Insurance Division — Department of Insurance and Financial Services: [iid.iowa.gov](http://iid.iowa.gov)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

laws and administrative rules, securities registration and broker-dealer and agent licensing laws, and the full disclosure and substantive investor protection sections of the Iowa Code. The Bureau administers the licensing of broker-dealers and agents, including a review of disciplinary history to determine whether to deny or revoke licenses of broker-dealers and agents; provides broker-dealer and investment adviser examinations; and offers investor education and public information distribution. In addition, the Bureau administers motor vehicle service contracts, prearranged funeral services and merchandise, residential service contracts, congregated care and continuing care retirement facilities, cemetery merchandise, and cemeteries.

- The Insurance Fraud Investigation Bureau investigates and prosecutes fraudulent insurance acts in an effort to reduce the amount of premium dollars used to pay fraudulent claims. The Fraud Bureau receives insurance fraud and medical identity theft referrals from insurance companies, law enforcement agencies, and the public.
- The Administration Bureau handles administrative tasks, legislative and administrative rules tasks, procurement compliance, budget, and communications for the Division.

In addition to these seven bureaus, the Division includes:

- The Iowa Insurance Consumer Advocate, who acts to assist consumers in the areas of insurance, securities, and regulated industries. The Consumer Advocate works in conjunction with the other areas of the Division to advocate for the best interest of consumers and support consumers through policy, outreach, complaint assistance, and administrative actions.
- The Senior Health Insurance Information Program (SHIIP) is a free, confidential service housed within the Insurance Division that helps Iowans make informed decisions about Medicare and other health coverage. The Program trains volunteer insurance counselors to answer questions about Medicare and insurance. The volunteers assist in classroom settings and through one-on-one counseling to evaluate options and help seniors make informed insurance decisions.

### **Funding**

The Insurance Division does not receive an annual appropriation from the State General Fund, but rather from the Commerce Revolving Fund (CMRF).

### **Related Statutes and Administrative Rules**

Iowa Code chapters [502](#), [502A](#), and [505](#) through [523I](#)

Iowa Administrative Code [191](#)

### **Budget Unit Number**

2160P570019

1520156

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## BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Iowa Utilities Commission — CMRF

### Background

The Iowa Utilities Commission was originally established in 1878 as the Iowa Board of Railroad Commissioners. Over the years, the agency has evolved from one that regulates freight and railroads, grain elevators, and passenger and freight truck transportation to one that regulates public utilities. In 1986, the agency was renamed the Iowa Utilities Board. In 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the Board was removed from the now-eliminated Department of Commerce and became a separate agency. In 2024, the Iowa Utilities Board was renamed to the Iowa Utilities Commission. The Commission's mission is to regulate utilities to ensure that reasonably priced, reliable, environmentally responsible, and safe utility services are available to all Iowans. The Commission continues to participate in the Commerce Revolving Fund.

### Operations

The Utilities Commission regulates electric, natural gas, and water utilities and the services of communications utilities, as well as generally all pipelines and the transmission, sale, and distribution of electrical current. The regulated service areas are defined below.

- **Electricity** — The Commission regulates the rates and services of two investor-owned utilities: MidAmerican Energy Company (MEC) and Interstate Power and Light Company (IPL), a subsidiary of Alliant Energy Company. Municipal electric utilities are regulated for safety and disconnection, and only in matters of statute. Rural electric cooperatives (RECs) are regulated for service, safety, and disconnection and have the option of being regulated for rates. Linn County REC is the only REC that has opted to have the Commission set its rates. The Commission also has jurisdiction over certification of electric power generators and grants franchises for electric transmission lines.
- **Natural Gas** — Pursuant to Iowa Code chapter [476](#), the Commission has general jurisdiction over gas utilities furnishing natural gas by piped distribution. The Commission regulates the rates, service, and safety of investor-owned gas utilities, including: MEC, IPL, Black Hills Energy, and Liberty Utilities. The Commission also regulates the safety of gas service provided by municipal utilities, but does not regulate propane gas. The Commission conducts construction inspections and issues permits for intrastate transmission pipelines, and also inspects interstate natural gas pipelines on behalf of the federal government. Pursuant to Iowa Code chapter [479B](#), the Commission also has the authority to implement certain controls over hazardous liquid pipelines to protect landowners and tenants from environmental or economic damages.
- **Telecommunications** — The Commission has general regulatory authority over two-way landline telecommunications. The Commission does not regulate cellular service or cable television service, but has the authority to issue cable or video service franchises. The Commission regulates only the service, and not the rates, of local Iowa service providers. Federal law grants the Commission authority to resolve interutility disputes between industry competitors. In addition, the Commission has jurisdiction to hear all complaints regarding any unauthorized change to a telecommunications customer's account, even if the service in question is deregulated.

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### More Information

Iowa Utilities Commission: [iuc.iowa.gov](http://iuc.iowa.gov)  
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- **Water** — The Commission regulates the rates and service of one investor-owned water utility, Iowa-American Water Company, that serves over 200,000 water customers in eight communities in eastern Iowa. The Commission does not regulate small or municipally owned waterworks.
- **Other** — The Commission has the authority to resolve customer complaints, enforce safety and engineering standards, approve plans for energy efficiency programs, approve plans for recovery of costs to control emissions from generating facilities, oversee affiliate transactions, and review proposals for reorganization. The Commission conducts public comment hearings on rate filings. It also administers a dual-party relay service to allow communication-impaired persons to use the telephone, and an equipment distribution program to provide telecommunications devices for the deaf to eligible persons.

The Utilities Commission has five sections staffed by accountants, engineers, economists, lawyers, and other professional and administrative staff. These sections include:

- **Customer Service** — Customer Service staff handles customer inquiries and complaints, while providing a variety of communications to increase public awareness of energy, telecommunications and other utility-related issues, and the regulatory role of the Iowa Utilities Commission. Customer Service staff also produces the agency annual report, arranges rate case public comment meetings for the Commission, and conducts annual outreach meetings for utility and Community Action Agency representatives on topics related to energy service, low-income energy assistance and weatherization, and the winter heating disconnection moratorium.
- **Energy** — The Energy Section reviews and processes monthly, recurring, and periodic filings, including the purchased gas adjustments (PGA) for natural gas costs and the energy adjustment clause (EAC) for electricity costs. Filings are reviewed for accuracy, impact, and trends. Energy Section staff also process tariffs, service territory changes, waivers, and other filings. In addition, Energy Section staff participate on many agency interdisciplinary teams addressing policy issues, rate increase requests, formal complaints, and rulemakings.
- **Policy Development** — The Policy Development Section works on a variety of issues for the Commission. Examples of these issues include analysis and review of energy efficiency programs; processing eligibility applications for, and answering questions about, the wind and renewable energy tax credit programs; regional and interregional transmission planning; market monitoring and mitigation, electric transmission development/operation, and energy market issues in collaboration with regional organizations; and stakeholder workshops on finance issues such as formula rate protocols and cost allocation.
- **Safety and Engineering** — The Safety and Engineering Section is responsible for the regulation of safety, construction, and operation and maintenance of facilities of gas and electric service providers and pipeline, electric transmission, and distribution companies. The responsibilities include reviewing and processing all petitions for electric transmission line franchises per Iowa Code chapter [478](#), and for pipeline permits per Iowa Code chapters [479](#) and [479B](#). This Section is also responsible for conducting inspections of natural gas and electric utilities for compliance with safety standards, and acts as an interstate agent for the federal Department of Transportation in pipeline safety matters.
- **Telecommunications** — The Telecommunications Section processes telephone filings and deals with issues such as telecommunications relay services. These services allow persons who are deaf, hard-of-hearing, deaf-blind, or have difficulty speaking to use the telephone system on a functionally equivalent basis to persons without communications impairments by providing them with training and necessary equipment. The Telecommunications Section also works to conserve telephone numbering resources and to equalize intercarrier compensation between rural and metropolitan areas.

### **Funding**

The Commission receives an annual appropriation from the Commerce Revolving Fund (Iowa Code section [546.12](#)) in the Administration and Regulation Appropriations Act.

### **Related Statutes and Administrative Rules**

Iowa Code chapters [474](#) and [476](#) through [480A](#)  
Iowa Administrative Code [199](#)

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