

**TRANSPORTATION, INFRASTRUCTURE,
AND CAPITALS APPROPRIATIONS
SUBCOMMITTEE**

JANUARY 2025



Table of Contents

Analysis of the Governor’s Budget Recommendations

	Page
Subcommittee Members and Staff	1
Department of Transportation Summary	3
Appendices	
A – Appropriations Tracking	9
Other Fund Tracking	10
Full-Time Equivalent (FTE) Position Tracking	12
State Road Funding Projections (FY 2025 – FY 2029)	14
B – Sample of Budget Schedules	20
Department of Transportation Schedule 6 Information	22
C – Report on Federal Grants	27
D – Fee Project	33
E – Selected LSA Reports	34
 Infrastructure Summary	 55
Appendices	
F – Infrastructure Balance Sheets	73
G – Appropriations Activity FY 2024	78
H – Selected Infrastructure LSA Reports	86
 Additional Appendices	
I – Federal Funds	113
J – Budget Unit Briefs (Alphabetical Order by Fund)	140
Primary Road Fund	141
Road Use Tax Fund	160
Rebuild Iowa Infrastructure Fund	178
Technology Reinvestment Fund	260



(Blank Page)



Transportation, Infrastructure, and Capitals Subcommittee Members

Analysis of the Governor's Budget Recommendations

SENATE

Carrie Koelker, Chairperson
Mike Busselot, Vice Chairperson
Janet Petersen, Ranking Member
Liz Bennett
Doug Campbell

HOUSE

Jacob Bossman, Chairperson
Steven P. Bradley, Vice Chairperson
Bob Kressig, Ranking Member
David L. Blom
Jeff Cooling
Tom Determann
Bill Gustoff
Christian Hermanson
Aime Wichtendahl
David E. Young

LEGISLATIVE SERVICES AGENCY

Fiscal Services Division

Garry Martin (515.281.4611)
garry.martin@legis.iowa.gov

Maria Wagenhofer (515.281.5270)
maria.wagenhofer@legis.iowa.gov

Legal Services Division

Tyler Heeren (515.725.0480)
Tyler.Heeren@legis.iowa.gov

**Joint Transportation, Infrastructure, and Capitals Appropriations
Subcommittee**



Chair
Representative
Bossman, Jacob



Chair
Senator
Koelker, Carrie



Vice Chair
Senator
Boussetot, Mike



Vice Chair
Representative
Bradley, Steven P.



Ranking Member
Representative
Kressig, Bob



Ranking Member
Senator
Petersen, Janet



Senator
Bennett, Liz



Representative
Blom, David L.



Senator
Campbell, Doug



Representative
Cooling, Jeff



Representative
Determann, Tom



Representative
Gustoff, Bill



Representative
Hermanson,
Christian



Representative
Wichtendahl, Aime



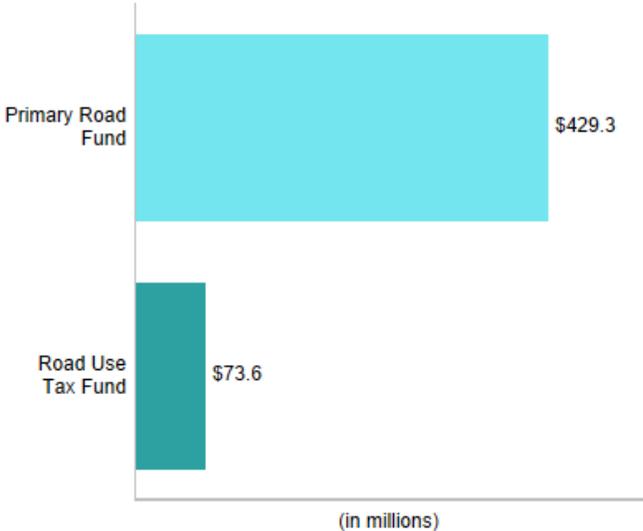
Representative
Young, David E.

DEPARTMENT OF TRANSPORTATION

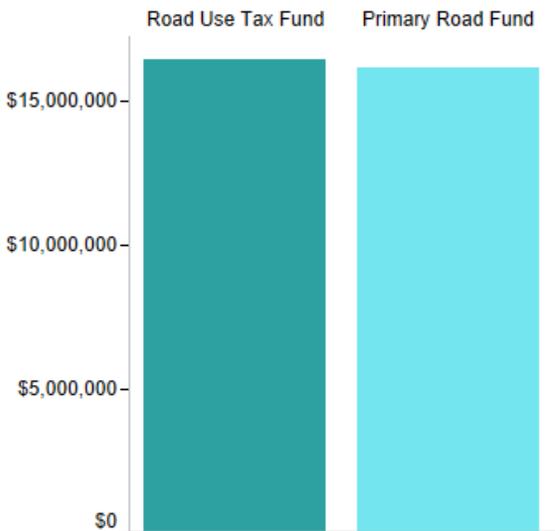
Overview and Funding History

Agency Overview: The mission of the [Department of Transportation \(DOT\)](#) is to serve the public by delivering a modern transportation system that supports the economic and social vitality of Iowa, increases safety, and maximizes customer satisfaction. The DOT consists of six operating divisions: Administrative Services, Field Operations, Motor Vehicle, Information Technology (IT), System Operations, and Transportation Development. Funding for the DOT comes from the State road funds, the Road Use Tax Fund (RUTF), and the Primary Road Fund (PRF). In addition to two operations appropriations, the DOT receives special purpose and capitals appropriations that are separate from the operating division budget units but essential for the operation of the Department.

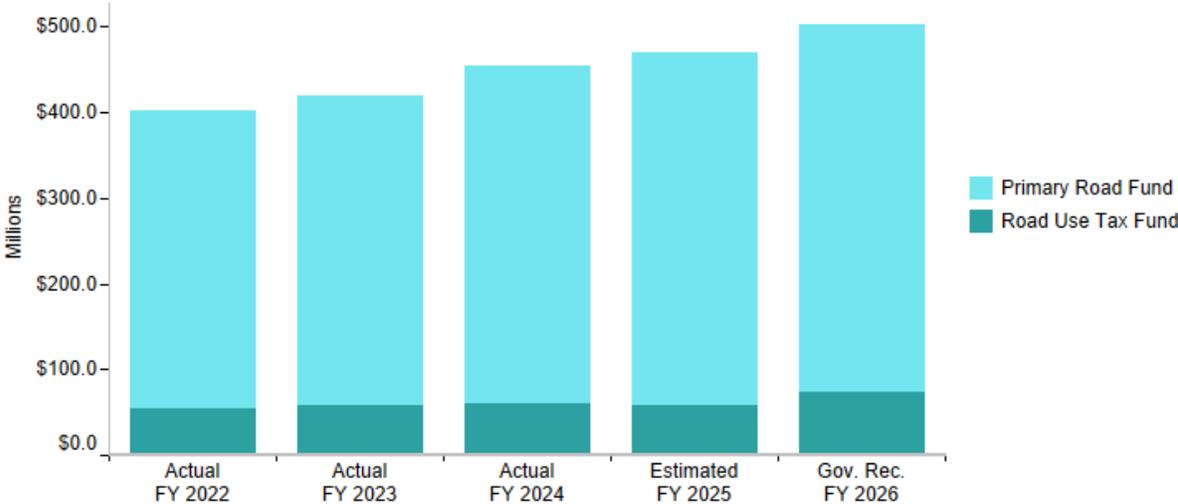
**FY 2026 Governor's Recommendations
Total: \$502,814,343**



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



Funding History



Other Fund Recommendations

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Transportation, Department of				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 3,876,000	\$ 1,600,000	\$ 0	\$ -1,600,000
RUTF - Motor Vehicle	29,299,760	32,710,876	32,710,876	0
RUTF - Highway Division/Transportation Operations	19,922,944	17,700,921	17,611,473	-89,448
RUTF - DAS Personnel & Utility Services	465,668	455,647	500,878	45,231
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	137,707	141,577	153,679	12,102
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	94,920	107,884	107,884	0
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Statewide Communications System	63,355	0	0	0
RUTF - Personal Delivery of Services	175,424	225,000	225,000	0
PRF - Highway/Transportation Operations	328,229,713	348,250,373	346,489,821	-1,760,552
PRF - Motor Vehicle	1,242,505	0	0	0
PRF - DAS Personnel & Utility Services	2,860,529	2,798,974	3,076,822	277,848
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,339,125	3,432,963	3,726,405	293,442
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	0	-1,000,000
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	583,080	662,716	662,716	0
PRF - Transportation Maps	0	195,000	0	-195,000
PRF - Inventory & Equip.	23,784,000	29,626,000	40,818,240	11,192,240
PRF - Statewide Communications System	423,989	442,162	442,162	0
PRF - Rest Area Facility Maintenance	400,000	0	0	0
Total Transportation, Department of	\$ 418,539,719	\$ 441,991,093	\$ 449,166,956	\$ 7,175,863
Transportation Capitals				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint.	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
RUTF - MVE Field Facilities Maintenance	400,000	0	0	0
PRF - Facility Major Maintenance & Enhancements	5,300,000	6,300,000	6,300,000	0
PRF - Facility Routine Maintenance & Preservation	4,700,000	5,200,000	8,050,000	2,850,000
RUTF - Electronic Records Management System	3,402,800	1,974,000	0	-1,974,000
PRF - Electronic Records Management System	217,200	126,000	0	-126,000
PRF - Davenport Facility	21,900,000	0	0	0
PRF - Albia Garage Renovation	0	7,291,067	0	-7,291,067
PRF - Jefferson Garage Renovation	0	6,999,292	0	-6,999,292
PRF - Waterloo Garage Renovation	0	0	18,897,387	18,897,387
RUTF - ARTS Modernization	0	0	20,000,000	20,000,000
Total Transportation Capitals	\$ 36,320,000	\$ 28,290,359	\$ 53,647,387	\$ 25,357,028

Governor's FY 2026 Recommended Changes

Several appropriations receive two separate line-item appropriations: one from the RUTF and one from the PRF. These line items are detailed in the figure on the prior page. The Governor's recommended changes for FY 2026 are below.

Transportation Operations

-\$1,850,000

A net decrease of \$1,760,552 from the PRF and net decrease of \$89,448 from the RUTF for the following changes:

- An increase of \$951,650 from the PRF and \$48,350 from the RUTF due to a shift in funding from Garage Fuel and Waste Management to Transportation Operations.
- A decrease of \$2,712,202 from the PRF and \$137,798 from the RUTF due to a shift in funding from Transportation Operations to Facility Routine Maintenance and Preservation to better align funding.

Department of Administrative Services Personnel and Utility Services **\$323,079**

An increase of \$323,079 to pay the Department of Administrative Services (DAS) utility services. This appropriation increase is comprised of two line items, one from the RUTF (\$45,231) and one from the PRF (\$277,848).

Workers' Compensation **\$305,544**

An increase of \$305,544 for workers' compensation payments due to an increase in workers' compensation costs. Workers' compensation covers all approved medical expenses for the treatment of employee injuries and lost wages if the employee is incapacitated for more than three days. Premiums are based on a five-year rolling average of claims experience for the DOT. This appropriation increase is comprised of two line items, one from the RUTF (\$12,102) and one from the PRF (\$293,442).

Electronic Records Management System **\$-2,100,000**

A decrease of \$1,974,000 from the RUTF and a decrease of \$126,000 from the PRF due to the ending of appropriations for the project in FY 2025. In the 2022 Legislative Session, the General Assembly appropriated a total of \$9,220,000 from the RUTF and PRF for costs associated with an upgrade to the electronic records management system, which is an essential part of managing and keeping driver's license information for the State and is used extensively across the DOT for record storage, driver's license information, and vehicle registration.

Driver's License Equipment **\$-1,600,000**

A decrease of \$1,600,000 from the RUTF. The Governor is recommending funding the production of driver's license costs through a statutory allocation instead of an appropriation due to the variability in driver's license production.

Garage Fuel & Waste Management **\$-1,000,000**

A decrease of \$1,000,000 due to shifting funds from Garage Fuel & Waste Management to Transportation Operations.

Transportation Maps **\$-195,000**

A decrease of \$195,000 for transportation maps from the PRF. Funding for transportation maps is appropriated every other year. Funding was last appropriated in FY 2025.

Inventory and Equipment Replacement **\$11,192,240**

An increase from the PRF of \$11,192,240 due to the addition of new safety equipment to the fleet and increased costs of equipment replacement purchases.

Facility Routine Maintenance and Preservation **\$2,850,000**

An increase of \$2,850,000 from the PRF due to a shift in funding from Transportation Operations to Facility Routine Maintenance and Preservation to better align funding.

Albia Garage Renovation **\$-7,291,067**

A decrease of \$7,291,067 from the PRF due to one-time funding appropriated for the Albia garage renovation in FY 2025. In 2024, the General Assembly enacted funding of \$7,291,067 to modernize the current facility because it was deteriorating due to age and was not properly sized to accommodate current DOT operations and equipment.

Jefferson Garage Renovation **\$-6,999,292**

A decrease of \$6,999,292 from the PRF due to one-time funding appropriated for the Jefferson garage renovation in FY 2025. In 2024, the General Assembly enacted funding of \$6,999,292 to modernize the current facility because it was deteriorating due to age and was not properly sized to accommodate current DOT operations and equipment.

Waterloo Garage Renovation **\$18,897,387**

A new appropriation of \$18,897,387 from the PRF to replace the Waterloo DOT Field Operations garage facility. The current facility is deteriorating due to age and is not properly sized to accommodate current DOT equipment.

Archon Registration and Titling System (ARTS) Modernization \$20,000,000

A new appropriation of \$20,000,000 from the RUTF to facilitate the modernization of the current drivers and vehicles record system or ARTS. ARTS is a system used by the DOT for dealer plates and license renewals. This is a three-year capitals project with estimated out-year costs of \$20,000,000 in FY 2027 and FY 2028.

Discussion Items

Motor Vehicle Enforcement Realignment — The Motor Vehicle Enforcement Bureau, which was previously under the DOT, was transferred to the Commercial Motor Vehicle Unit under Iowa State Patrol in the Department of Public Safety (DPS) pursuant to 2023 Iowa Acts, [Senate File 513](#) (Motor Vehicle Enforcement Bureau, Department of Public Safety Act). The Act resulted in the transfer of a total of 100.00 full-time equivalent (FTE) positions from the DOT to the DPS. The 100.00 FTE positions were comprised of 98.00 sworn officers and 2.00 civilian positions. At the time of the transfer on June 23, 2023, there were 82.00 filled sworn officers and 1.00 filled civilian positions.

Interim Committee — The Fuel Distribution Percentage Formula Review Committee met on December 6, 2024. The Committee was established as a permanent statutory committee pursuant to Iowa Code section [452A.3\(1\)\(c\)](#). The Committee is required to conduct a review of the fuel distribution percentage formulas, with assistance from the Iowa Department of Revenue (IDR) and DOT, and submit a status report to the General Assembly no later than January 1, 2025, with additional reports due every fifth year thereafter. The Committee heard from the DOT and IDR. The Committee discussed the fuel distribution percentage formula and considered recommendations.

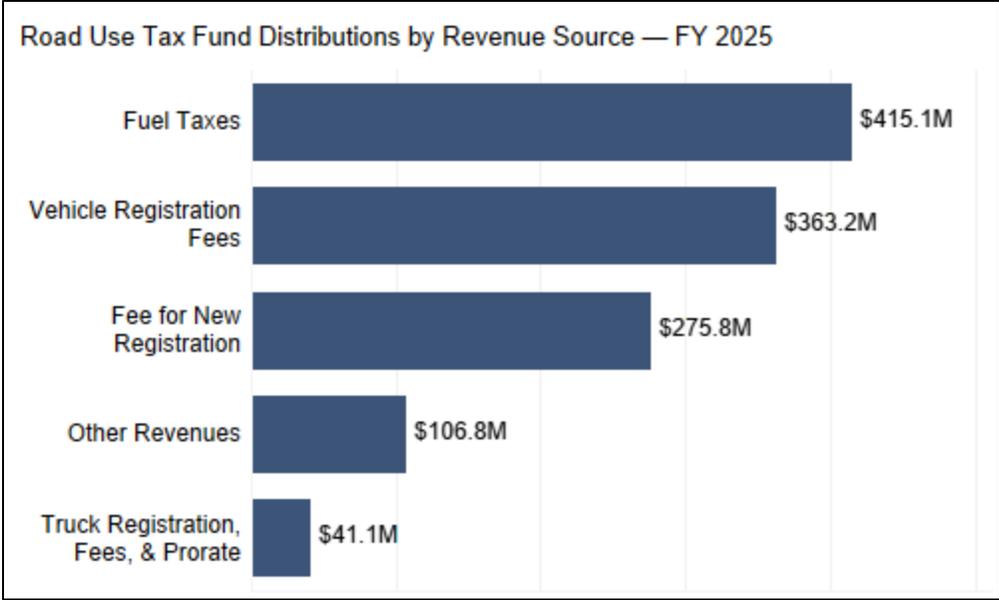
RUTF Distributions

As of January 2025, total FY 2025 distributions from the RUTF have increased by \$7,052,003 compared to FY 2024 for the same period. Distributions from the RUTF are made to the PRF, Secondary Road Fund, Farm-to-Market Road Fund, and Street Construction Fund after certain off-the-top distributions are made. The PRF receives 47.50% of RUTF distributions and provides a majority of the DOT’s funding for State roadways. The Secondary Road Fund receives 24.50% of RUTF distributions and funds county roads. The Farm-to-Market Road Fund receives 8.00% of RUTF distributions and is used to maintain secondary roads. The Street Construction Fund receives 20.00% of RUTF distributions and is used for city road maintenance and projects.

RUTF All Distributions

Off-the-Top Distributions		
	FY 2024	FY 2025
TIME-21	\$10,961,567	\$10,920,048
Statutory Distribution	\$85,826,221	\$86,210,500
Appropriations	\$38,453,787	\$36,026,416
Other Adjustment	\$0	\$0
Final RUTF Distributions		
Primary Road Fund	\$503,423,276	\$507,763,168
Secondary Road Fund - Counties	\$259,660,430	\$261,898,897
Farm-to-Market Road Fund	\$84,787,077	\$85,518,007
Street Construction Fund - Cities	\$211,967,694	\$213,795,019
Grand Total	\$1,195,080,052	\$1,202,132,055

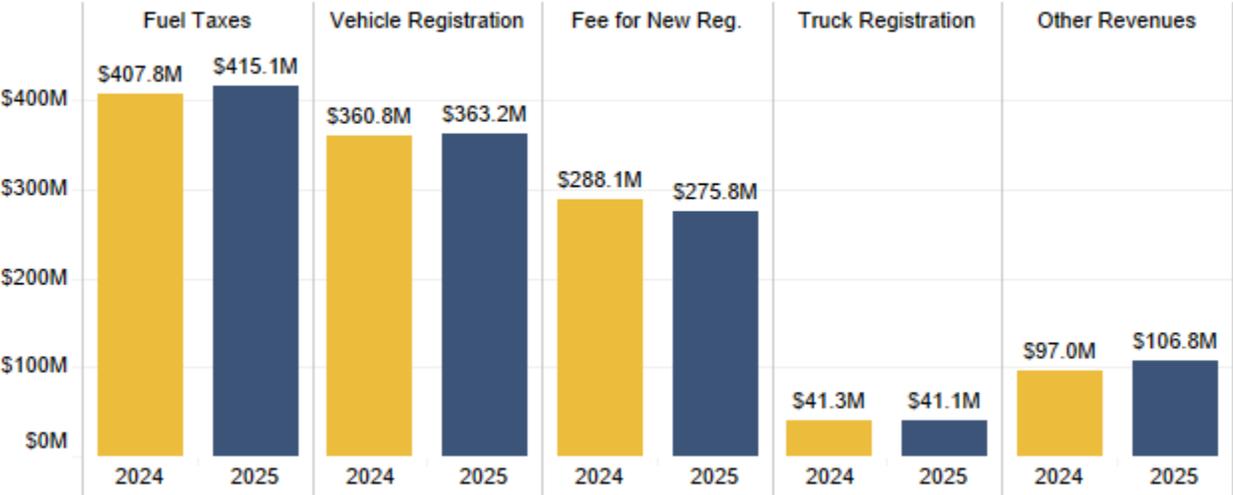
The majority of funding allocated to the RUTF is provided through fuel taxes, annual registration fees, and new registration fees. These three revenue sources have provided 87.60% of all revenue distributed in the RUTF through December 31, 2024. Fuel taxes are the largest source of revenue to the RUTF, providing 34.50% of total revenue for FY 2025. Fiscal year 2025 revenues by type through January 2025 are displayed below.



Year-to-Date Fuel Taxes

Fuel taxes make up the largest source of revenue to the RUTF. As of January 2025, total FY 2025 fuel tax revenue is \$415,134,832. Fuel taxes have increased \$7,315,697 compared to FY 2024 for the same period. Fiscal year 2025 distributions by revenue source are displayed below.

Year-to-Date Distributions by Revenue Source
 FY 2024 vs FY 2025



Note: Year-over-year difference may not match the narrative description due to rounding.

FEDERAL-AID HIGHWAY PROGRAM FUNDS FOR FISCAL YEAR 2025

The apportionments made available by the Infrastructure Investment and Jobs Act for federal fiscal year 2025 are for the following programs:

- National Highway Performance Program (NHPP).
- Surface Transportation Block Grant (STBG) Program.
- Highway Safety Improvement Program (HSIP).
- Railway-Highway Crossings Program (RHCP).
- Congestion Mitigation and Air Quality (CMAQ) Improvement Program.
- National Highway Freight Program (NHFP).
- Metropolitan Planning Program (MPP).
- Carbon Reduction Program (CRP).
- Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Formula Program.

The State of Iowa receives an apportionment of \$690,937,100. The State of Iowa full apportionment is available on the [FHWA website](#).



Appendix A – Appropriations Tracking

Analysis of the Governor's Budget Recommendations

This Appendix contains tracking for the following:

- Other Funds
- Full-Time Equivalent (FTE) Positions
- Road Use Tax Fund Projections

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.

Department of Transportation Governor's Recommendations — FY 2026

LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

	Actual FY 2024	Estimated FY 2025	Gov. Rec. FY 2026	Gov. Rec. FY 26 vs. Est. FY 2025
Motor Vehicles				
Road Use Tax Fund	\$ 29,299,760	\$ 32,710,876	\$ 32,710,876	\$ 0
Primary Road Fund	1,242,505	0	0	0
Total Motor Vehicles	\$ 30,542,265	\$ 32,710,876	\$ 32,710,876	\$ 0
Transportation Operations				
Road Use Tax Fund	\$ 19,922,944	\$ 17,700,921	\$ 17,611,473	\$ -89,448
Primary Road Fund	328,229,713	348,250,373	346,489,821	-1,760,552
Total Transportation Operations	\$ 348,152,657	\$ 365,951,294	\$ 364,101,294	\$ -1,850,000
Dept. of Administrative Services				
Road Use Tax Fund	\$ 465,668	\$ 455,647	\$ 500,878	\$ 45,231
Primary Road Fund	2,860,529	2,798,974	3,076,822	277,848
Total Administrative Services	\$ 3,326,197	\$ 3,254,621	\$ 3,577,700	323,079
Auditor Reimbursement				
Road Use Tax Fund	\$ 94,920	\$ 107,884	\$ 107,884	\$ 0
Primary Road Fund	583,080	662,716	662,716	0
Total Auditor Reimbursement	\$ 678,000	\$ 770,600	\$ 770,600	0
Indirect Cost Recoveries				
Road Use Tax Fund	\$ 90,000	\$ 90,000	\$ 90,000	\$ 0
Primary Road Fund	660,000	660,000	660,000	0
Total Indirect Cost Recoveries	\$ 750,000	\$ 750,000	\$ 750,000	0
Statewide Comm. System				
Road Use Tax Fund	\$ 63,355	\$ 0	\$ 0	\$ 0
Primary Road Fund	423,989	442,162	442,162	0
Total Statewide Comm. System	\$ 487,344	\$ 442,162	\$ 442,162	0
Unemployment Compensation				
Road Use Tax Fund	\$ 7,000	\$ 7,000	\$ 7,000	\$ 0
Primary Road Fund	138,000	138,000	138,000	0
Total Unemployment Comp.	\$ 145,000	\$ 145,000	\$ 145,000	0
Workers' Compensation				
Road Use Tax Fund	\$ 137,707	\$ 141,577	\$ 153,679	\$ 12,102
Primary Road Fund	3,339,125	3,432,963	3,726,405	293,442
Total Workers' Comp.	\$ 3,476,832	\$ 3,574,540	\$ 3,880,084	305,544
Electronic Records Management Sys.				
Road Use Tax Fund	\$ 3,402,800	\$ 1,974,000	\$ 0	\$ -1,974,000
Primary Road Fund	217,200	126,000	0	-126,000
Total Electronic Records Management Sys.	\$ 3,620,000	\$ 2,100,000	\$ 0	-2,100,000
County Treasurers Support				
Road Use Tax Fund	\$ 1,406,000	\$ 1,406,000	\$ 1,406,000	\$ 0
Driver's License Equip.				
Road Use Tax Fund	\$ 3,876,000	\$ 1,600,000	\$ 0	\$ -1,600,000
Mississippi River Parkway Commission				
Road Use Tax Fund	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
TraCS/MACH				
Road Use Tax Fund	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
MVE Field Facility Maintenance				
Road Use Tax Fund	\$ 400,000	\$ 0	\$ 0	\$ 0

Department of Transportation Governor's Recommendations — FY 2026

LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

	<u>Actual FY 2024</u>	<u>Estimated FY 2025</u>	<u>Gov. Rec. FY 2026</u>	<u>Gov. Rec. FY 26 vs. Est. FY 2025</u>
Garage Fuel and Waste Management				
Primary Road Fund	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ -1,000,000
Transportation Maps				
Primary Road Fund	\$ 0	\$ 195,000	\$ 0	\$ -195,000
Inventory and Equipment Replacement				
Primary Road Fund	\$ 23,784,000	\$ 29,626,000	\$ 40,818,240	\$ 11,192,240
Rest Area Facility Maintenance				
Primary Road Fund	\$ 400,000	\$ 0	\$ 0	\$ 0
Personal Delivery of Services — Standing				
Road Use Tax Fund	\$ 175,424	\$ 225,000	\$ 225,000	\$ 0
Scale/MVD Facilities Maint.				
Road Use Tax Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
Facility Major Maintenance				
Primary Road Fund	\$ 5,300,000	\$ 6,300,000	\$ 6,300,000	\$ 0
Facility Routine Maintenance				
Primary Road Fund	\$ 4,700,000	\$ 5,200,000	\$ 8,050,000	\$ 2,850,000
Davenport Facility Consolidation				
Primary Road Fund	\$ 21,900,000	\$ 0	\$ 0	\$ 0
Albia Garage Renovation				
Primary Road Fund	\$ 0	\$ 7,291,067	\$ 0	\$ -7,291,067
Jefferson Garage Renovation				
Primary Road Fund	\$ 0	\$ 6,999,292	\$ 0	\$ -6,999,292
Waterloo Garage Renovation				
Primary Road Fund	\$ 0	\$ 0	\$ 18,897,387	\$ 18,897,387
ARTS Modernization				
Road Use Tax Fund	\$ 0	\$ 0	\$ 20,000,000	\$ 20,000,000
Totals by Funding Source				
Road Use Tax Fund	\$ 60,081,578	\$ 57,158,905	\$ 73,552,790	\$ 16,393,885
Primary Road Fund	394,778,141	413,122,547	429,261,553	16,139,006
Total	\$ 454,859,719	\$ 470,281,452	\$ 502,814,343	\$ 32,532,891
Full-Time Equivalent (FTE) Positions				
Transportation Operations	2,152.9	2,363.0	2,363.0	0.0
Motor Vehicles	282.8	294.0	294.0	0.0
Total FTE Positions	2,435.6	2,657.0	2,657.0	0.0



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.

Transportation, Infrastructure, and Capitals

FTE Positions

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<u>Transportation, Department of</u>				
Transportation, Dept. of				
Highway	2,152.85	2,363.00	2,363.00	0.00
Motor Vehicle Division	282.75	294.00	294.00	0.00
Total Transportation, Department of	2,435.60	2,657.00	2,657.00	0.00
Total Transportation, Infrastructure, and Capitals	2,435.60	2,657.00	2,657.00	0.00

State Road Funds

FY 2025 – FY 2029

(All Tables in Millions)

Projected Receipts

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Road Use Tax Fund	\$ 1,756.82	\$ 1,771.01	\$ 1,784.63	\$ 1,800.30	\$ 1,815.07
TIME-21 Fund	225.00	225.00	225.00	225.00	225.00
Total State Road Fund Receipts	\$ 1,981.82	\$ 1,996.01	\$ 2,009.63	\$ 2,025.30	\$ 2,040.07

State Road Funds — Projected Distributions

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Primary Road Fund	\$ 947.96	\$ 954.85	\$ 961.41	\$ 968.92	\$ 976.12
Secondary Road Fund	444.73	448.15	451.39	455.13	458.70
Farm-to-Market Road Fund	124.75	125.86	126.91	128.11	129.27
Street Construction Fund	358.16	360.95	363.58	366.62	369.51
Off-the-Top Allocations and Appropriations	106.23	106.20	106.35	106.53	106.47
Total State Road Fund Distributions	\$ 1,981.82	\$ 1,996.01	\$ 2,009.63	\$ 2,025.30	\$ 2,040.07

Note: Off-the-top allocations that are allocated to other road funds are counted in road fund totals and are not included in off-the-top totals. Numbers may not equal totals due to rounding.

Road Use Tax Fund — Projected Receipts, Allocations, and Distributions

FY 2025 - FY 2029

(All Tables in Millions)

RUTF Receipts

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Motor Vehicle Registration Fees	\$ 644.62	\$ 656.66	\$ 668.92	\$ 681.42	\$ 694.14
Motor Carrier Registration Fees and Prorate	93.52	94.45	95.40	96.35	97.32
Motor Vehicle Fuel Tax	675.60	666.88	659.61	651.64	644.70
Fee for New Registration	461.53	468.46	475.48	482.61	489.85
Interest	14.79	15.50	16.24	17.02	17.84
Other	11.33	12.55	11.44	12.68	11.56
Payments and Adjustments	4.30	4.48	4.66	4.84	5.04
Transfer from Statutory Allocations Fund	52.54	53.08	53.55	54.03	54.52
Total Receipts	\$ 1,958.24	\$ 1,972.06	\$ 1,985.31	\$ 2,000.60	\$ 2,014.97
<i>Transfer to TIME-21 Fund</i>	<i>-201.41</i>	<i>-201.05</i>	<i>-200.68</i>	<i>-200.29</i>	<i>-199.90</i>
Net Receipts	\$ 1,756.82	\$ 1,771.01	\$ 1,784.63	\$ 1,800.30	\$ 1,815.07

Note: Motor vehicle and carrier registration fees in excess of \$392.0 million are transferred to the TIME-21 Fund. Once the TIME-21 Fund has exceeded \$225.0 million, revenues above that limit will be deposited in the RUTF.

Road Use Tax Fund — Projected Receipts, Allocations, and Distributions

FY 2025 - FY 2029

(All Tables in Millions)

RUTF Off-the-Top Allocations and Appropriations

Statutory Allocations	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Primary Road Fund (Commercial and Industrial Network)	\$ 49.14	\$ 49.87	\$ 50.61	\$ 51.37	\$ 52.14
Primary Road Fund (\$7.1 million and \$4.4 million)	11.50	11.50	11.50	11.50	11.50
Secondary & Urban Roads (to Primary Rd. Fd.)	0.50	0.50	0.50	0.50	0.50
RISE: State (to Primary Rd. Fd.)	24.11	23.78	23.48	23.18	22.89
RISE: City and County	18.08	17.83	17.61	17.39	17.17
Park and Institutional Roads	11.10	11.19	11.27	11.37	11.46
Farm-to-Market Road Fund	1.50	1.50	1.50	1.50	1.50
Secondary Road Fund	6.03	5.94	5.87	5.80	5.72
Living Roadway Trust Fund	0.25	0.25	0.25	0.25	0.25
Railroad Crossing Surface Repair Fund	0.90	0.90	0.90	0.90	0.90
Railroad Crossing Safety Fund	0.70	0.70	0.70	0.70	0.70
Secondary Bridge Fund	2.00	2.00	2.00	2.00	2.00
City Bridge Fund	0.50	0.50	0.50	0.50	0.50
License Plate Production	3.50	3.50	3.50	3.50	3.50
Traffic Safety Projects	8.54	8.61	8.67	8.74	8.81
Driver's License Suspension Personal Delivery of Service	0.23	0.23	0.23	0.23	0.23
County Treasurer's Equipment (Reg. and Licenses)	0.65	0.65	0.65	0.65	0.65
Refunds	0.23	0.23	0.23	0.23	0.23
Total Statutory Allocations	\$ 139.44	\$ 139.67	\$ 139.96	\$ 140.29	\$ 140.64

Appropriations

DIAL (DL Revocation Hearings)	\$ 1.62	\$ 1.62	\$ 1.62	\$ 1.62	\$ 1.62
Dept. of Management Support Staff	0.06	0.06	0.06	0.06	0.06
DAS I/3 Expenses (Treasurer of State)	0.32	0.32	0.32	0.32	0.32
Driver's License Costs (Lease)/Central Issuance	1.60	1.60	1.60	1.60	1.60
DOT Operations Appropriations	47.52	47.58	47.81	48.03	48.03
DAS Utility Services	0.46	0.46	0.46	0.46	0.46
Unemployment Compensation	0.01	0.01	0.01	0.01	0.01
Workers' Compensation	0.14	0.14	0.14	0.14	0.14
Indirect Cost Recovery	0.09	0.09	0.09	0.09	0.09
State Auditor Reimbursement	0.11	0.11	0.11	0.11	0.11
County Treasurer Support (Dr. License Issuance)	1.41	1.41	1.41	1.41	1.41
TraCS/MACH	0.30	0.30	0.30	0.30	0.30
Mississippi River Parkway Commission	0.04	0.04	0.04	0.04	0.04
Motor Vehicle Division Field Facility Maintenance	0.40	0.40	0.40	0.40	0.40
One-Time Funding Contingency Appropriations	4.00	4.00	4.00	4.00	4.00
Total Appropriations	\$ 58.06	\$ 58.13	\$ 58.35	\$ 58.58	\$ 58.58
Total Allocations and Appropriations	\$ 197.50	\$ 197.79	\$ 198.31	\$ 198.87	\$ 199.21

Total Available for Distribution

\$ 1,559.32	\$ 1,573.21	\$ 1,586.32	\$ 1,601.43	\$ 1,615.86
--------------------	--------------------	--------------------	--------------------	--------------------

RUTF Formula Allocation

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Primary Road Fund (47.5%)	\$ 740.68	\$ 747.28	\$ 753.50	\$ 760.68	\$ 767.53
Secondary Road Fund (24.5%)	382.03	385.44	388.65	392.35	395.88
Farm-to-Market Road Fund (8.0%)	124.75	125.86	126.91	128.11	129.27
Street Construction Fund (20.0%)	311.86	314.64	317.26	320.29	323.17
Total Formula Allocation	\$ 1,559.32	\$ 1,573.21	\$ 1,586.32	\$ 1,601.43	\$ 1,615.86

Note: Numbers may not equal totals due to rounding. Per Iowa Code section 314.4(6), 1.75% of the Primary Road Fund allocation is deposited in the Transfer of Jurisdiction Fund.

TIME-21 Fund — Projected Receipts and Allocations

FY 2025 - FY 2029

(All Tables in Millions)

Receipts

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Motor Vehicle Registration Fees	\$ 201.41	\$ 201.05	\$ 200.68	\$ 200.29	\$ 199.90
Trailer Reg. Fee Increase	13.78	14.14	14.51	14.90	15.29
Title and Salvage Title Fee Increase	9.80	9.80	9.80	9.80	9.80
Interest	0.01	0.01	0.01	0.01	0.01
Total Receipts	\$ 225.00				

Formula Allocation

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Primary Road Fund (60.0%)	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00
Secondary Road Fund (20.0%)	45.00	45.00	45.00	45.00	45.00
Street Construction Fund (20.0%)	45.00	45.00	45.00	45.00	45.00
Total Distribution	\$ 225.00				

Note: Numbers may not equal totals due to rounding.

Statutory Allocations Fund — Projected Receipts and Distributions

FY 2025 - FY 2029

(All Tables in Millions)

Receipts

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Driver's License and Other ID Fees	\$ 17.78	\$ 17.78	\$ 17.78	\$ 17.78	\$ 17.78
Trailer Registration Fees	11.02	11.31	11.61	11.92	12.23
Trailer Fee for New Registration	27.37	27.75	28.13	28.52	28.91
Title, Salvage, and Surcharge Fees	12.31	12.31	12.31	12.31	12.31
Use Tax	2.45	2.48	2.52	2.56	2.60
Car Rental Tax	3.31	3.34	3.37	3.41	3.44
IA Apport. Commercial Truck Title Fee	0.88	0.91	0.93	0.96	0.99
Total Receipts	\$ 75.12	\$ 75.89	\$ 76.67	\$ 77.46	\$ 78.27

Distribution

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Public Transit Assistance	\$ 19.65	\$ 19.95	\$ 20.25	\$ 20.55	\$ 20.85
Motorcycle Rider Education Fund	0.89	0.89	0.89	0.89	0.89
Special Plate Funds	1.50	1.50	1.50	1.50	1.50
Total Distribution	\$ 22.04	\$ 22.34	\$ 22.63	\$ 22.94	\$ 23.24

Remaining Balance

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Total Receipts	\$ 75.12	\$ 75.89	\$ 76.67	\$ 77.46	\$ 78.27
Total Distribution	22.04	22.34	22.63	22.94	23.24
Balance Transfer to RUTF	\$ 53.08	\$ 53.55	\$ 54.03	\$ 54.52	\$ 55.03

Note: Numbers may not equal totals due to rounding. The ending balance of the Statutory Allocations Fund is transferred to the Road Use Tax Fund in the next fiscal year.

Transfer of Jurisdiction Fund — Projected Receipts and Distributions

FY 2025 - FY 2029

(All Tables in Millions)

Receipts

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Primary Road Fund Transfers	\$ 12.96	\$ 13.08	\$ 13.19	\$ 13.31	\$ 13.43

Formula Allocation

	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029
Secondary Road Fund (90.0%)	\$ 11.67	\$ 11.77	\$ 11.87	\$ 11.98	\$ 12.09
Street Construction Fund (10.0%)	1.30	1.31	1.32	1.33	1.34
Total Allocation	\$ 12.96	\$ 13.08	\$ 13.19	\$ 13.31	\$ 13.43

Note: Numbers may not equal totals due to rounding.



Appendix B – 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

Rank	Description	Funding Source	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recommendations
Base	This appropriation funds the majority of the operations of the Department of Revenue.	Appropriation FTE	15,378,678 166.66	15,378,678 166.66
0001	General Increase	Appropriation	0	169,605
Total Budget Unit Funding			Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recommendations
Appropriation		Fiscal Year 2025 Estimated \$ 15,378,678	\$ 15,378,678	\$ 15,548,283
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.

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.

STATE OF IOWA					
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	
Resources					
Appropriations					
Appropriation	\$ 15,056,183	\$ 15,378,678	\$ 15,378,678	\$ 15,548,283	← Department name & budget unit number
Other Resources					
Balance Brought Forward (Approps)	183,922	214,113	214,113	214,113	← Fiscal year
Receipts					
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	
Other	534,310	430,000	430,000	430,000	← Budget unit receipts
	<u>20,292,749</u>	<u>23,202,001</u>	<u>24,132,313</u>	<u>24,132,313</u>	
Total Resources	<u>\$ 35,532,854</u>	<u>\$ 38,794,792</u>	<u>\$ 39,725,104</u>	<u>\$ 39,894,709</u>	
FTE					
	<u>153.73</u>	<u>166.66</u>	<u>166.66</u>	<u>166.66</u>	← FTE positions
Disposition of Resources					
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	
Equipment Maintenance Supplies	6,972	10,735	7,000	7,000	← Budget unit expenditures
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.

STATE OF IOWA
Fiscal Year 2026 Annual Budget
SPECIAL DEPARTMENT: (895) Transportation, Department of
Budget Unit: (645S440143) Transportation Operations
Schedule 6

	Fiscal Year 2024 Actual	Fiscal Year 2025 Estimated	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recomm
Resources				
Receipts				
Federal Support	\$ 1,827,320	\$ 1,001,302	\$ 1,001,300	\$ 1,001,300
Intra State Receipts	216	100	100	100
Reimbursement from Other Agenci	0	1	0	0
Gov Fund Type Transfers - Other A	345,042,827	366,452,151	366,451,254	366,451,254
Fees, Licenses & Permits	1,019,434	500	400	400
Refunds & Reimbursements	258,975	200	200	200
Inventory Sales	324,643	301	300	300
Other	264,987	3,749	3,750	3,750
	<u>348,738,402</u>	<u>367,458,304</u>	<u>367,457,304</u>	<u>367,457,304</u>
Total Resources	<u>\$ 348,738,402</u>	<u>\$ 367,458,304</u>	<u>\$ 367,457,304</u>	<u>\$ 367,457,304</u>
FTE	<u>2,152.85</u>	<u>2,363.00</u>	<u>2,363.00</u>	<u>2,363.00</u>
Disposition of Resources				
Personal Services-Salaries	\$ 239,860,351	\$ 262,977,768	\$ 262,977,768	\$ 262,977,768
Personal Travel In State	819,257	659,399	659,400	659,400
State Vehicle Operation	-5,498	1,301	1,300	1,300
Personal Travel Out of State	721,097	670,100	670,100	670,100
Office Supplies	399,963	330,051	330,050	330,050
Facility Maintenance Supplies	4,048,374	4,201,944	4,201,950	4,201,950
Equipment Maintenance Supplies	12,565,395	12,263,554	12,263,550	12,263,550
Professional & Scientific Supplies	209,450	177,300	177,300	177,300
Highway Maintenance Supplies	6,747,843	2,959,201	2,959,200	2,959,200
Ag.,Conservation & Horticulture Su	233,672	290,300	290,300	290,300
Other Supplies	826	550	550	550

STATE OF IOWA
Fiscal Year 2026 Annual Budget
SPECIAL DEPARTMENT: (895) Transportation, Department of
Budget Unit: (645S440143) Transportation Operations
Schedule 6

	Fiscal Year 2024 Actual	Fiscal Year 2025 Estimated	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recomm
Disposition of Resources (cont.)				
Printing & Binding	200	200	200	200
Uniforms & Related Items	63,313	822,042	822,043	822,043
Postage	282,386	303,300	303,300	303,300
Communications	2,151,939	2,112,250	2,112,250	2,112,250
Rentals	2,016,343	2,773,699	2,773,700	2,773,700
Utilities	3,995,975	6,058,813	6,058,813	6,058,813
Professional & Scientific Services	820,594	635,189	635,140	635,140
Outside Services	2,166,887	1,969,705	1,969,705	1,969,705
Intra-State Transfers	5,583,716	4,967,450	4,967,450	4,967,450
Advertising & Publicity	154,345	155,371	155,370	155,370
Outside Repairs/Service	3,157,037	2,915,844	2,915,850	2,915,850
Reimbursement to Other Agencies	119,623	116,299	116,300	116,300
ITS Reimbursements	284,994	256,400	256,400	256,400
IT Outside Services	16,573,226	14,360,747	14,360,345	14,360,345
Gov Fund Type Transfers - Attorney	1,598,549	1,400,000	1,400,000	1,400,000
Gov Fund Type Transfers - Other A	78,750	1,009,753	1,009,750	1,009,750
Equipment	34,984,410	34,368,730	34,368,630	34,368,630
Office Equipment	1,138,242	745,102	745,100	745,100
Equipment - Non-Inventory	413,845	375,000	375,000	375,000
IT Equipment	7,084,724	6,923,339	6,922,990	6,922,990
Claims	2,192	101	100	100
Other Expense & Obligations	38,237	44,650	44,550	44,550
Withheld Income Taxes	0	100	100	100
Licenses	5,011	7,402	7,400	7,400
Fees	629	650	650	650
Refunds-Sales Tax	-1	100	100	100

STATE OF IOWA
 Fiscal Year 2026 Annual Budget
 SPECIAL DEPARTMENT: (895) Transportation, Department of
 Budget Unit: (645S440143) Transportation Operations
 Schedule 6

	Fiscal Year 2024 Actual	Fiscal Year 2025 Estimated	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recomm
Disposition of Resources (cont.)				
Refunds-Other	-51,329	1,300	1,300	1,300
State Aid	2,946	2,200	2,200	2,200
Capitals	470,891	601,100	601,100	601,100
Total Disposition of Resources	<u>\$ 348,738,402</u>	<u>\$ 367,458,304</u>	<u>\$ 367,457,304</u>	<u>\$ 367,457,304</u>

STATE OF IOWA
Fiscal Year 2026 Annual Budget
SPECIAL DEPARTMENT: (895) Transportation, Department of
Budget Unit: (645S460143) Motor Vehicle Division
Schedule 6

	Fiscal Year 2024 Actual	Fiscal Year 2025 Estimated	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recomm
Resources				
Receipts				
Federal Support	\$ 1,932,436	\$ 500	\$ 500	\$ 500
Gov Fund Type Transfers - Other A	29,317,204	32,710,876	32,710,876	32,710,876
Fees, Licenses & Permits	799,718	100,099	100,100	100,100
Inventory Sales	0	1	0	0
Other	160,880	100,400	100,400	100,400
	<u>32,210,238</u>	<u>32,911,876</u>	<u>32,911,876</u>	<u>32,911,876</u>
Total Resources	<u>\$ 32,210,238</u>	<u>\$ 32,911,876</u>	<u>\$ 32,911,876</u>	<u>\$ 32,911,876</u>
FTE	<u>282.75</u>	<u>294.00</u>	<u>294.00</u>	<u>294.00</u>
Disposition of Resources				
Personal Services-Salaries	\$ 26,344,498	\$ 28,772,431	\$ 28,772,431	\$ 28,772,431
Personal Travel In State	106,631	122,100	122,100	122,100
Personal Travel Out of State	93,413	80,000	80,000	80,000
Office Supplies	104,443	100,600	100,600	100,600
Facility Maintenance Supplies	42,615	37,200	37,200	37,200
Equipment Maintenance Supplies	1,637	1,400	1,400	1,400
Professional & Scientific Supplies	0	200	200	200
Highway Maintenance Supplies	5,054	2,600	2,600	2,600
Uniforms & Related Items	57,062	40,000	40,000	40,000
Postage	452,335	350,100	350,100	350,100
Communications	128,966	142,100	142,100	142,100
Rentals	37,730	35,200	35,200	35,200
Utilities	225,994	200,000	200,000	200,000
Professional & Scientific Services	129	7,601	7,600	7,600

STATE OF IOWA
 Fiscal Year 2026 Annual Budget
 SPECIAL DEPARTMENT: (895) Transportation, Department of
 Budget Unit: (645S460143) Motor Vehicle Division
 Schedule 6

	Fiscal Year 2024 <u>Actual</u>	Fiscal Year 2025 <u>Estimated</u>	Fiscal Year 2026 <u>Department Request</u>	Fiscal Year 2026 <u>Governor's Recomm</u>
Disposition of Resources (cont.)				
Outside Services	529,777	588,000	588,000	588,000
Intra-State Transfers	64,543	51,300	51,300	51,300
Advertising & Publicity	15,648	13,700	13,700	13,700
Outside Repairs/Service	75,190	203,549	203,550	203,550
Reimbursement to Other Agencies	13,496	13,600	13,600	13,600
ITS Reimbursements	36,243	36,000	36,000	36,000
IT Outside Services	2,898,944	1,550,695	1,550,695	1,550,695
Gov Fund Type Transfers - Other A	5,779	5,500	5,500	5,500
Equipment	789	6,000	6,000	6,000
Office Equipment	760	1,000	1,000	1,000
IT Equipment	210,768	100,800	100,800	100,800
Other Expense & Obligations	757,804	450,200	450,200	450,200
Refunds-Other	-8	0	0	0
Total Disposition of Resources	<u>\$ 32,210,238</u>	<u>\$ 32,911,876</u>	<u>\$ 32,911,876</u>	<u>\$ 32,911,876</u>



Appendix C – 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
Subtotal DAS				3,959,611.00	8,615.00				
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
Subtotal IDALS				16,337,415.30	785,799.00				
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
Subtotal AG				12,468,888.00	1,029,484.00				
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
Subtotal Commerce				1,133,624.00	0.00				
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
Subtotal Corrections				900,000.00	0.00				

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						
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
Subtotal EDA				65,669,960.00	130,000.00				
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
Subtotal IDOE				24,117,902.00	0.00				
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
Subtotal HHS				797,852.00	0.00				
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
Subtotal HSEM				265,187,367.75	68,862,679.11				
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
Subtotal DOM				8,442,129.37	0.00				
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

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 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
Subtotal DNR				136,938,623.00	23,311,756.56				
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

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 Number if known	Application Date	Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
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		Application Date	Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number if known								
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
Subtotal DPS (includes ODCP)					41,593,357.08	2,173,190.44				
Veterans Home, Iowa	FAI Dietary Services Upgrade	64005			23,119,133.37	12,448,764.12	No	7/1/2025	6/30/2030	0
Subtotal IVA					23,119,133.37	12,448,764.12				
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
Subtotal IWD					55,285,856.00	0.00				
Total					655,951,718.87	108,750,288.23				



Appendix D – 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

Agriculture and Natural Resources — www.legis.iowa.gov/docs/publications/FEES/1518542.xlsx

Economic Development — www.legis.iowa.gov/docs/publications/FEES/1518543.xlsx

Education — www.legis.iowa.gov/docs/publications/FEES/1518547.xlsx

Health and Human Services — www.legis.iowa.gov/docs/publications/FEES/1518544.xlsx

Justice System — www.legis.iowa.gov/docs/publications/FEES/1518545.xlsx

Transportation — www.legis.iowa.gov/docs/publications/FEES/1518546.xlsx

This appendix contains three reports issued by the LSA:

- **Fiscal Topic:** *Road Use Tax Fund and TIME-21 Fund*
- **Fiscal Topic:** *Transportation Investment Moves the Economy in the Twenty-First Century (TIME-21) Fund*
- **Fiscal Topic:** *Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2024*
- **Fiscal Topic:** *Revitalize Iowa’s Sound Economy (RISE) Program*
- **Fiscal Topic:** *Special License Plates*
- **Fiscal Topic:** *Automatic Traffic Enforcement System*

FISCAL TOPICS

Fiscal Services Division

December 23, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Road Use Tax Fund and TIME-21 Fund

Introduction and Summary

The Road Use Tax Fund (RUTF) is the primary source of funding for construction, maintenance, and administration of Iowa's highways. The Fund consists primarily of revenues that are constitutionally protected. This protection, established in 1942, requires the following:

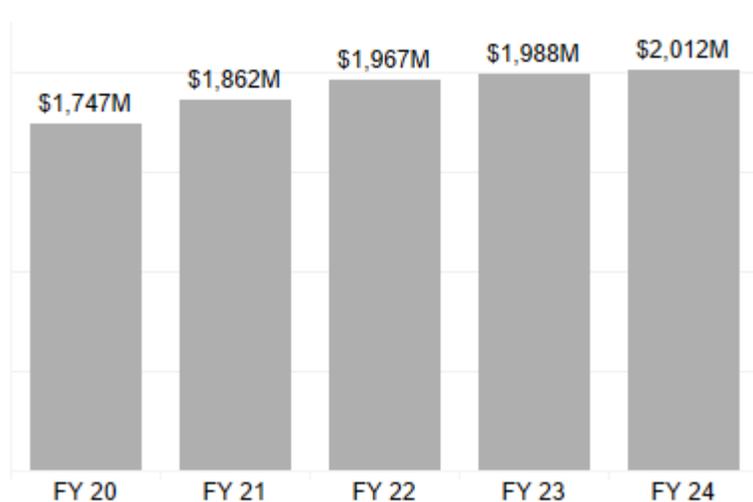
All motor vehicle registration fees and all licenses and excise taxes on motor vehicle fuel, except cost of administration, shall be used exclusively for the construction, maintenance, and supervision of the public highways exclusively within the state or for the payment of bonds issued or to be issued for the construction of such public highways and payment of interest on such bonds.
(Iowa Constitution Article VII, Section 8)

The Road Use Tax Fund revenue is collected by the State Treasurer and distributed to the Department of Transportation (DOT), counties, and cities by formula. Currently, 47.5% is allocated to the DOT for primary roads, 24.5% to counties for secondary roads, 8.0% to counties for farm-to-market roads, and 20.0% to cities, after other distributions and appropriations are taken off the top.

In addition to the RUTF, the Transportation Investment Moves the Economy in the 21st Century (TIME-21) Fund was established. This Fund, which is capped at \$225.0 million, receives transfers from the RUTF that are a portion of annual registration fees, a portion of fees paid for a certificate of title, and a portion of trailer registration fees. Prior to the establishment of the TIME-21, these fees had been deposited in the RUTF.

Between the two funds, total available revenue collected by the State has grown in recent years. Growth has averaged 3.6%. Revenues in FY 2024 continued to show growth in fuel taxes (1.2%) and growth in the fee for new registration (7.2%).

Road Use Tax Fund and TIME-21 Fund Revenues



More Information

Iowa Legislature: www.legis.iowa.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

Revenues

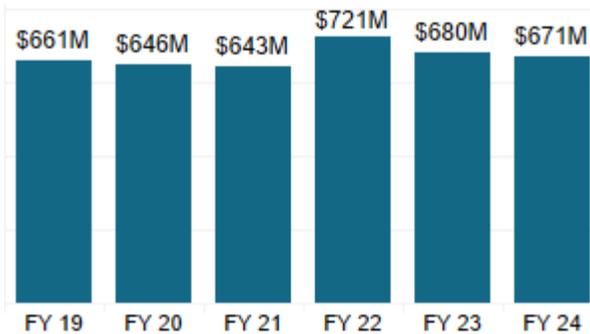
Iowa fuel taxes are set on a per gallon basis and are currently the single largest source of revenue to the RUTF. Taxed fuels include gasoline, ethanol-blended gasoline, diesel, biodiesel, and other fuels used in transportation. The Iowa Department of Revenue, which is responsible for annually setting fuel tax rates based upon the market share of ethanol and biodiesel, has posted [Iowa Fuel Tax rates](#) over time. Total fuel consumption has declined for a number of years, but consumption and taxes paid both increased in FY 2022 before decreasing again in FY 2023 and FY 2024. The future durability of increases and decreases is difficult to forecast.

For most Iowa vehicles, annual vehicle registration fees are based on the price and weight of the vehicles. The fee is equal to 1.0% of the fixed price, as determined by the DOT, plus 40 cents for each additional 100 pounds of weight (Iowa Code section [321.109\(1\)](#)). The fee is reduced over time based on the age of the vehicle. Revenues due to annual vehicle registration fees have increased steadily since 2009. Total revenue from these registration fees will soon be the largest source of RUTF revenue. Annual increases since FY 2019 have averaged 2.7% per year.

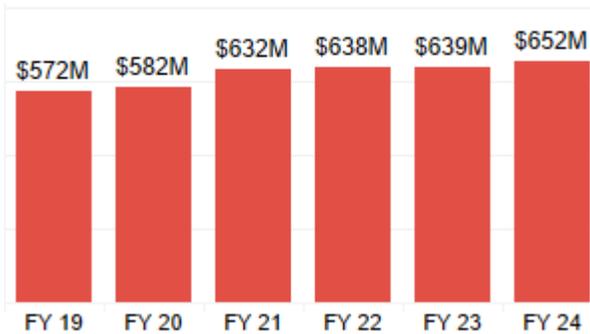
The fee for new registration is 5.0% of the purchase price of a vehicle. Total revenue from the fee for new registration was 24.5% of the revenue deposited in the RUTF in FY 2024 and has grown at an average of 5.8% in recent years.

The RUTF also receives funding from a number of smaller revenues. The most significant of these are the remaining balance of the Statutory Allocation Fund and Truck Registration. The Statutory Allocation Fund transfers funding to the RUTF at the end of the fiscal year. This Fund consists of driver's license fees and trailer registration fees. Truck registration fees are based on the weight of the vehicle as determined by Iowa Code section [321.122](#).

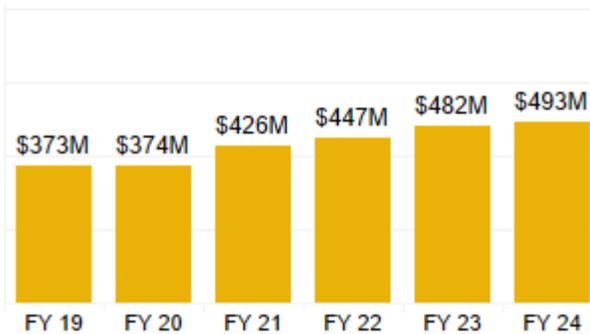
Fuel Taxes



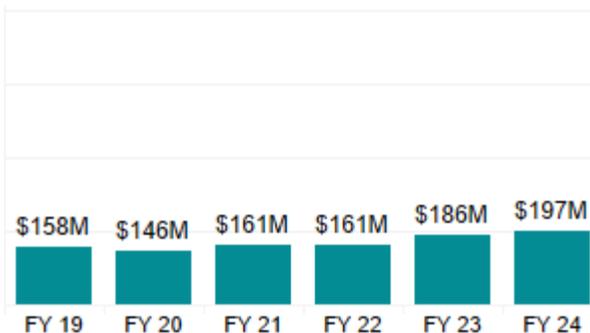
Annual Vehicle Registration Fees



Fee for New Registration



Other Revenues



Fund Activities and Accrual Process

Several of the revenues deposited in the RUTF are subject to accruals. Accruals occur when revenues attributable to economic activity that occurred prior to June 30 are received after June 30. These revenues are counted as occurring within the fiscal year that the relevant economic activity took place. However, distributions are made as revenue is received without regard to which fiscal year the revenues will be credited. This results in balances that are carried forward from one fiscal year to the following fiscal year. This process means that the balance brought forward must be considered when comparing revenues to distributions.

Road Use Tax Fund Revenues and Expenditures

	FY 2023	FY 2024
Resources		
Balance Brought Forward	\$ 183,874,188	\$ 194,572,537
Revenues		
Fuel Taxes	680,010,475	670,746,438
Vehicle Registration Fees	639,259,004	651,892,512
Fee for New Registration	482,237,034	492,607,979
Truck Regis. Fees & Prorate	96,567,232	91,010,527
Statutory Allocations Fund	57,439,484	59,001,336
Other	32,395,492	46,419,899
Total Revenues	1,987,908,721	2,011,678,691
Total Resources	\$ 2,171,782,909	\$ 2,206,251,228
Expenses		
Appropriation	60,929,593	62,728,863
Statutory Off-the-top	143,383,110	142,103,723
TIME-21 Dist.	224,982,111	224,900,313
Final Distributions	1,549,015,798	1,576,013,051
Total	\$ 1,978,310,612	\$ 2,005,745,950
<i>Reversions</i>	<i>1,100,240</i>	<i>1,828,112</i>
Balance Carried Forward	\$ 194,572,537	\$ 202,333,390

The TIME-21 Fund receives a portion of fees associated with certificates of titles, a portion of trailer registration fees, and revenues from annual registration fees. The first \$392.0 million of annual registration fees are deposited into the RUTF. Fees collected above this amount are transferred from the RUTF to the TIME-21 Fund until the Fund reaches its statutory maximum of \$225.0 million. After TIME-21 has reached \$225.0 million, fees subject to the TIME-21 allocation remain in the RUTF.

TIME-21 Fund Revenues and Expenditures

	FY 2023	FY 2024
Revenues		
Annual Registration Fees	\$ 206,608,495	\$ 206,212,704
Other Fees	18,373,616	18,687,609
Interest	17,889	99,687
Total Revenues	\$ 225,000,000	\$ 225,000,000
Expenses		
Final Distributions	225,000,000	225,000,000
Total Expenses	\$ 225,000,000	\$ 225,000,000

Distributions

Prior to final distribution, RUTF revenues are allocated to off-the-top standing statutory allocations and appropriations that are made annually. Statutory allocations are laid out in Iowa Code section [312.2](#) and determined by formula or by a set amount. A full description of off-the-top standing statutory allocations has been published in **Fiscal Topic:** [Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2024](#). Annual appropriations to the DOT and other State agencies are also made at this point. A full list of appropriations to State agencies is attached to this document. Additional information on the TIME-21 Fund is available in **Fiscal Topic:** [Transportation Investment Moves the Economy in the Twenty-First Century \(TIME-21\) Fund](#).

Road Use Tax Fund and TIME-21 Fund Distributions

	FY 2023 Distribution		FY 2024 Distribution	
	RUTF	TIME-21	RUTF	TIME-21
Statutory Off-The-Top	\$ 143,383,110	\$ 0	\$ 142,103,723	\$ 0
Appropriations	60,929,593	0	62,728,263	0
Final Distribution	1,549,015,798	225,000,000	1,576,013,051	225,000,000
Total	\$ 1,753,328,501	\$ 225,000,000	\$ 1,780,845,037	\$ 225,000,000

Final Distributions Detail

Final distributions from the RUTF and TIME-21 Fund are made to four road funds that distribute funding to the Iowa DOT, county governments, and city governments. These funds are distributed based upon set percentages determined in Iowa Code section 312.2. Distributions from the RUTF are as follows: the Primary Road Fund (PRF) receives 47.5%; the Secondary Road Fund receives 24.5%; the City Street Construction Fund receives 20.0%; and the Farm-to-Market Fund, which is under the jurisdiction of counties, receives 8.0%. The TIME-21 Fund distributes funding to the road funds as follows: the PRF receives 60.0%, the Secondary Road Fund receives 20.0%, and the City Street Construction Fund receives 20.0%.

Final Road Use Tax Fund and TIME-21 Fund Distributions

	FY 2023 Distribution		FY 2024 Distribution	
	RUTF	TIME-21	RUTF	TIME-21
Primary Road Fund	\$ 736,233,448	\$ 135,000,000	\$ 749,065,002	\$ 135,000,000
Secondary Road Fund	378,792,108	45,000,000	385,393,943	45,000,000
Street Construction Fund	309,993,030	45,000,000	315,395,790	45,000,000
Farm-to-Market Fund	123,997,212	0	126,158,316	0
Total	\$ 1,549,015,798	\$ 225,000,000	\$ 1,576,013,051	\$ 225,000,000

Related Statutes

Iowa Code section [312.2](#)

FISCAL TOPICS

Fiscal Services Division

December 3, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Transportation Investment Moves the Economy in the Twenty-First Century (TIME-21) Fund

Background

The Transportation Investment Moves the Economy in the Twenty-First Century (TIME-21) Fund was created during the 2007 Legislative Session.¹ The purpose of this Fund was to create an additional revenue source to help fund maintenance and construction of the State's roadways. This need was due to what was considered a "perfect storm" of road funding issues in the early 2000s. In FY 2009, the Department of Transportation (DOT) was required to conduct an [analysis](#) of TIME-21 funding, as well as the Road Use Tax Fund (RUTF).² The analysis outlined the following issues:

- A large and aging public roadway system comprised of more than 114,000 miles and 25,000 structures. The system was primarily developed over a 20-year period from 1940 to 1960, which meant much of the system needed reinvestment.
- Increasing demands on the public roadway system as roadway travel gradually increased, especially with regard to large truck traffic. This growth of approximately 600,000 truckloads of corn annually was the result of an increase in renewable fuel production across Iowa.
- Flattening revenue available for public roadway improvements from the RUTF and federal Highway Trust Fund (HTF).
- Increasing inflation of construction costs, which dramatically reduced the buying power of limited funding.

These issues combined to create uncertainty in Iowa roadway funding. The TIME-21 Fund was created to provide additional funding by changing vehicle registration fees and increasing trailer and title fees. Under current law, the TIME-21 Fund will be repealed June 30, 2028.

Fund Revenue

The TIME-21 Fund is allocated moneys from the RUTF on a monthly basis from the following sources:

- Ten dollars from each fee collected from the issuance of a certificate of title, \$8 from each fee collected for issuance of a certificate for a returned vehicle, and \$8 from each fee collected for issuance of a salvage certificate of title.
- One-half of the amount received from registration fees for trailers with an empty weight of 2,000 pounds or less, two-thirds of the amount received from registration fees collected for trailers with an empty weight of more than 2,000 pounds, and one-third of registration fees received for travel trailers and fifth-wheel trailers.
- Revenue collected from annual motor vehicle registration fees for passenger cars, multipurpose vehicles, and motor trucks.

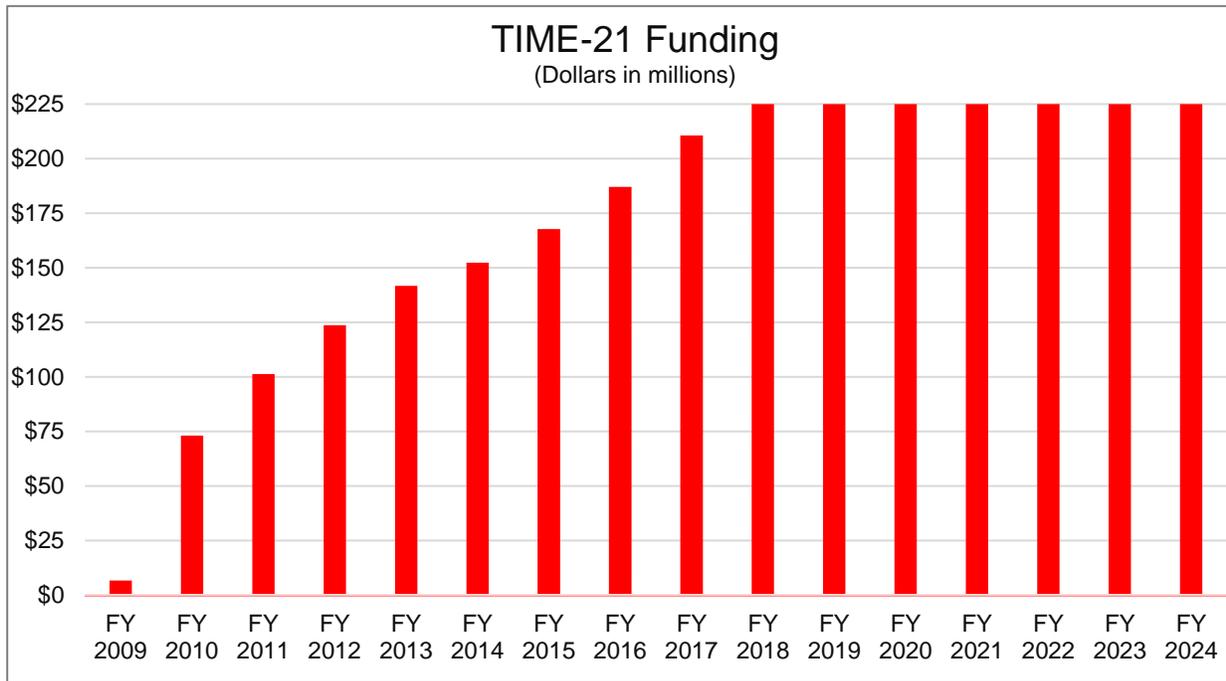
¹ 2007 Iowa Acts, ch. [200](#), §1.

² 2008 Iowa Acts, ch. [1113](#), §26.

More Information

Department of Transportation: iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

Revenue from annual registration fees is deposited into the RUTF until the fees reach \$392.0 million. The fees in excess of \$392.0 million are credited to the TIME-21 Fund until a cap of \$225.0 million is reached. All fees collected that are in excess of \$225.0 million are again credited to the RUTF.



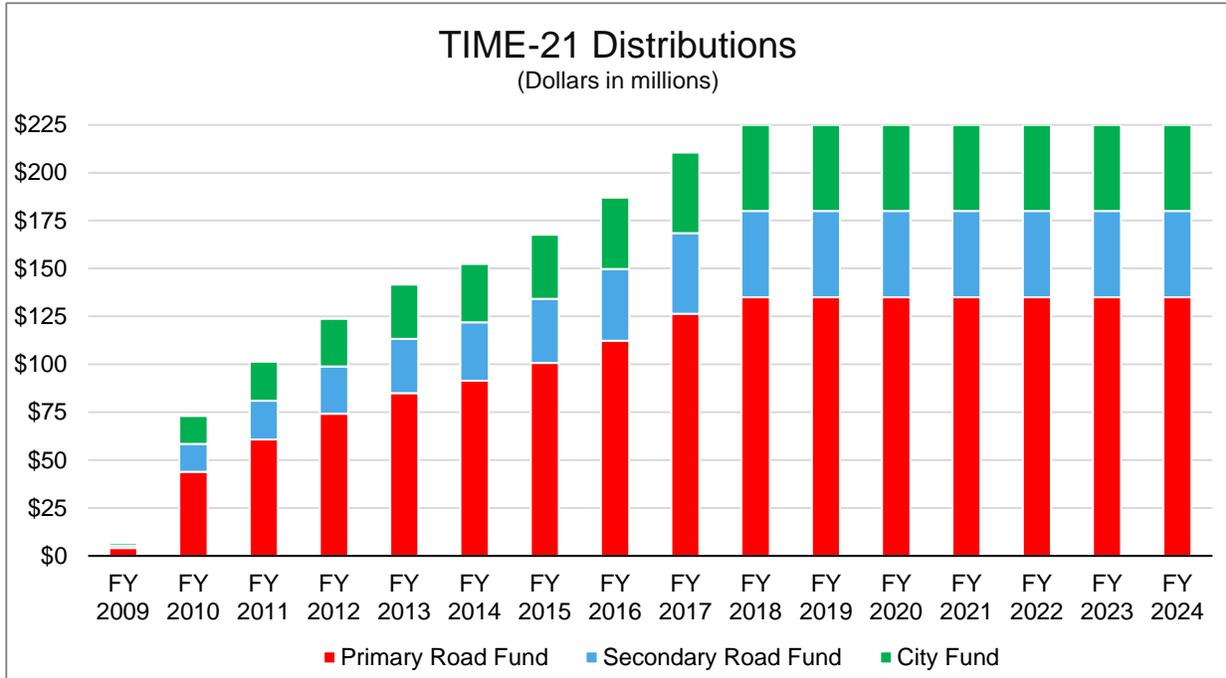
The revenue allocated to the TIME-21 Fund has steadily increased annually from FY 2009 to FY 2018. In FY 2018, the fees deposited into the TIME-21 Fund reached the \$225.0 million cap for the first time. The Fund has since reached the cap on each subsequent year after FY 2018.

Fund Distributions

As mentioned above, revenue to the TIME-21 Fund is capped at \$225.0 million annually, with excess funds deposited into the RUTF. This cap was established in 2009 Iowa Acts, chapter 130, section 45, subsection 2. The TIME-21 Fund distribution formula is as follows:

- Sixty percent is deposited into the Primary Road Fund (PRF) to be used exclusively for highway maintenance and construction. This includes the purchase of right-of-way but does not include project planning and design. Projects that are eligible for TIME-21 funding are given priority depending on the type of project. The completion of projects on highways designated as access highways have the highest priority. Projects on highways in the commercial and industrial highway network that are included in the DOT’s five-year plan for the primary road system are given the next priority. Within these projects, priority is given to projects in areas of the State that have existing biodiesel, ethanol, or other biorefinery plants. The lowest priority outlined for TIME-21 funding is projects on interstate highways.
- Twenty percent is deposited in the Secondary Road Fund to be allocated to counties. Counties may use these funds for construction and maintenance on secondary road bridges and on highways in the farm-to-market road system. At least 10.0% of the moneys allocated to counties is required to be used for bridge construction, repair, and maintenance, with priority given to projects that aid the support of economic development and job creation.
- Twenty percent is deposited in the street construction funds to be allocated to cities for the construction, maintenance, and administration of the municipal street system.

The following chart shows the distributions from the TIME-21 Fund.



Funds distributed to cities and counties can be found at iowadot.gov/local_systems/City-Reports-and-Funding.

Doc ID 1463323

FISCAL TOPICS

Fiscal Services Division

November 30, 2023



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2023

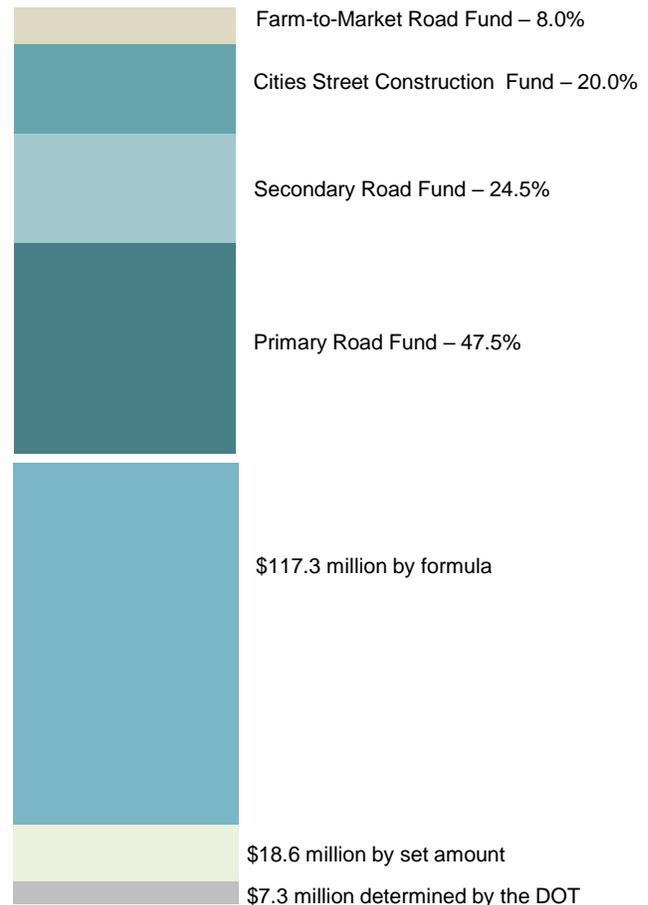
This **Fiscal Topic** examines the statutory allocations from the Road Use Tax Fund (RUTF) in FY 2023. The RUTF is the main collection point for road-funding revenue in Iowa. Revenue deposited in the RUTF is distributed to four different road funds by a formula set out in Iowa Code section [312.2](#), as displayed on the right.

Prior to distribution, some RUTF revenue is diverted to the TIME-21 Fund,¹ off-the-top statutory allocations, and appropriations,² which reduces the funds available for distribution.

Off-the-top statutory allocations are distributed pursuant to the Iowa Code. There is a total of 19 separate allocations, which are:

- Static amounts set in the Iowa Code.
- Amounts based on formula.
- Amounts based on Department of Transportation (DOT) requirements.

In FY 2023, a total of \$143.2 million in off-the-top statutory allocations was distributed, as displayed on the right.



¹ The TIME-21 Fund was created in 2008. The TIME-21 Fund receives all annual vehicle registration fees in excess of \$392.0 million, along with increases in trailer registration fees and title and salvage title fee increases, per Iowa Code chapter [312A](#). In FY 2023, the TIME-21 Fund collected \$225.0 million in revenue.

² In FY 2023, there was a total of \$60.9 million in appropriations.

More Information

Iowa General Assembly: www.legis.iowa.gov

LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

Allocated to:	FY 2023	Formula	Year Enacted
<p>Commercial and Industrial Network (CIN) Allocation to the Primary Road Fund (PRF) for construction and maintenance of the CIN. The CIN consists of highways within the primary road system that meet certain standards determined by the Transportation Commission. The purpose of the CIN is to enhance the State's economy through an improved flow of commerce and safer travel, and to better connect Iowa with regional, national, and international markets.</p>	\$49.5 million	10.0% of total new registration fees collected.	1989
<p>Revitalize Iowa's Sound Economy (RISE) Supports the RISE Program. RISE funds are divided between the DOT, counties, and cities for road projects that support economic development (Iowa Code chapter 315).</p>	State: \$23.5 million Counties: \$5.9 million Cities: \$11.8 million	1.75 cents per gallon to RISE. DOT: 1.0 cent Counties: 0.25 cent Cities: 0.50 cent Iowa Code section 312.2(9)	1985
<p>Secondary Road Fund Allocation to the Secondary Road Fund to correct imbalances in the RISE Fund. When RISE was created, the DOT received one cent of Motor Fuel Excise Tax, and both counties and cities received half of one cent of excise tax. RISE funding for counties exceeded demand, and this allocation redirects one-half of the previous portion of county RISE funds directly to the Secondary Road Fund.</p>	\$5.9 million	An amount equal to 0.25 cent per gallon of motor fuel excise tax. <ul style="list-style-type: none"> Iowa Code section 312.2(10) 	1989
<p>Parks and Institutional Roads Appropriation to the DOT to support the construction and maintenance of roads at State-owned institutions and parks. The Transportation Commission approves State agency requests to build and maintain roadways and bridges on State-owned land. In 2015, this allocation supported an estimated 600 miles of roads.</p>	\$11.1 million	An amount equal to 0.65% of all RUTF receipts. <ul style="list-style-type: none"> Iowa Code section 312.2(2) 	1978
<p>Traffic Safety Projects Funds the Traffic Safety Improvement Program (TSIP) administered by the DOT. The TSIP provides grants to cities and counties for safety improvement projects. Applications are made for one of three categories: site-specific construction improvement, traffic control devices, and research or public information.</p>	\$8.5 million	An amount equal to 0.5% of all RUTF receipts. <ul style="list-style-type: none"> Iowa Code section 312.2(11) 	1987

Allocated to:	FY 2023	Formula	Year Enacted
Annual All Systems Permit Allocation to the DOT for distribution to counties for the maintenance, repair, or construction of bridges on the county's secondary roads. The Iowa DOT is authorized to issue an annual permit for overweight divisible and indivisible loads.	\$1.1 million	An amount equal to 75.0% of all RUTF receipts. <ul style="list-style-type: none"> Iowa Code section 312.2(18) 	2023
Primary Road Fund (PRF) Allocation to the PRF enacted to offset the impact of reduced funds to the PRF due to changes to the distribution formula and off-the-top appropriations in the 1977 and 1979 Legislative Sessions.	\$7.1 million	\$7.1 million per year. <ul style="list-style-type: none"> Iowa Code section 312.2(4) 	1978
Primary Road Fund Allocation to the PRF enacted to compensate for increased highway wear associated with higher truck weight limits.	\$4.4 million	\$4.4 million per year. <ul style="list-style-type: none"> Iowa Code section 312.2(7) 	1980
Secondary and Urban Expenses Allocation to the PRF to pay expenses incurred by the DOT for services to county and city jurisdictions, excluding primary road extensions in cities.	\$500,000	\$500,000 per year. <ul style="list-style-type: none"> Iowa Code section 312.2(2) 	1958
Farm-to-Market Road Fund Allocation to the Farm-to-Market Road Fund to compensate for increased highway wear associated with higher truck weight limits.	\$1.5 million	\$1.5 million per year. <ul style="list-style-type: none"> Iowa Code section 312.2(7) 	1980
<u>Living Roadway Trust Fund</u> Allocation to the Living Roadway Trust Fund to develop roadside vegetation to act as natural windbreaks, wildlife habitat, and roadside erosion control. The Fund is created in Iowa Code section 314.21 , and funding is allocated as follows: 56.0% to the DOT, 30.0% to counties, and 14.0% to cities.	\$100,000 \$150,000	Two allocations of \$100,000 and \$150,000 per year. <ul style="list-style-type: none"> Iowa Code section 312.2(6) Iowa Code section 312.2(8) 	1989
Railroad Crossing Surface Repair Fund Funds railroad companies and highway jurisdictions in repairing railroad crossing surfaces. Projects are intended to maintain a safe and smooth intersection.	\$900,000	\$900,000 per year. <ul style="list-style-type: none"> Iowa Code section 312.2(2) 	1978
Railroad Crossing Safety Fund Funds railroad companies in maintaining crossing signals installed since 1973.	\$700,000	\$700,000 per year. <ul style="list-style-type: none"> Iowa Code section 312.2(2) 	1958
<u>Secondary Bridge Fund</u> Allocation to the County Bridge Construction Fund for construction and reconstruction of county bridges.	\$2.0 million	\$2.0 million per year. <ul style="list-style-type: none"> Iowa Code section 312.2(12) 	1989

Allocated to:	FY 2023	Formula	Year Enacted
City Bridge Fund Allocation to the City Bridge Fund to support the construction and maintenance of city bridges.	\$500,000	\$500,000 per year. • Iowa Code section 312.2(12)	1990
Driver's License Suspension Personal Delivery of Service Funds the cost associated with the personal delivery of driver's license suspension notices by law enforcement officers.	\$126,141	An allocation of \$225,000 or enough to fund the cost of personal delivery of driver's license suspension notices by law enforcement officers. • Iowa Code section 321.211	1978
County Treasurers' Equipment (Reg. & Licenses) Supports automation and telecommunications equipment and support for vehicle registration and titling, and driver licensing at county treasurers' offices.	\$650,000	\$650,000 per year. • Iowa Code section 312.2(13)	1991
License Plate Production Authorizes funds to pay the costs for purchasing certificates of title and registration forms, supplies, materials, and prison labor used in the manufacture of license plates, emblems, and validation stickers.	\$6.5 million	An allocation sufficient to pay the costs of producing license plates. • Iowa Code section 312.2(3)	1973
Fuel Tax Refunds Transfer to the Iowa Department of Revenue to reimburse General Fund expenditures for income and sales tax refunds to individuals and corporations.	\$797,330	• Iowa Code sections 422.110 through 422.112	1977

Doc ID 1387150

FISCAL TOPICS

Fiscal Services Division

October 21, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Revitalize Iowa's Sound Economy (RISE) Program

Creation of the RISE Program

The Revitalize Iowa's Sound Economy (RISE) Program, enacted in 1985 (Iowa Code chapter [315](#)), is currently used for the following purposes:

- The establishment, construction, improvement, and maintenance of roads and streets that promote economic development in the State. Funds are restricted for current public-use roads or roads that will be dedicated for public use in the future. RISE funds cannot be used for private road projects.
- Reimbursing or making payments to cities or counties for all or part of the interest and principal on general obligation bonds issued by cities or counties for the purpose of financing approved road and street projects that are public-use roads.
- Temporarily transferring funds to the Primary Road Fund (PRF) if either the United States Congress and the President of the United States do not provide long-term transportation funding to the State of Iowa, or if the cash flow funding of the Iowa Department of Transportation (DOT) may prove to be inadequate to meet anticipated construction costs. The transfers must be paid back within three months of the transfer in the first case and within six months of the transfer in the second.

Types of developments that are eligible for RISE funds include public road access for industrial, manufacturing, warehousing, distribution, and professional offices. RISE funding cannot be used to fund private road access for commercial, projects, or personal services, residential, or retail developments. Applications are open to all counties and cities in Iowa; private firms are not eligible for RISE funding.

Background

The RISE Program is funded through a Road Use Tax Fund (RUTF) allocation. Since the creation of the Program, the allocation has changed as follows:

- The original allocation from the RUTF when the RISE Fund was created in [1985 Iowa Acts, chapter 231](#), was 2.0 cents per gallon from the excise tax on motor and special fuels. The Act increased the allocation to 3.0 cents per gallon after January 1, 1986. The excise tax on special diesel fuel started at 1.0 cent per gallon, increased to 2.0 cents per gallon as of January 1, 1986, and was increased again to 3.0 cents per gallon as of January 1, 1987.
- [1989 Iowa Acts, chapter 293, section 11](#), decreased the excise tax motor, special, and special diesel fuels to 1.55 cents per gallon. The legislation also created a new subsection that allocated 0.45 cents per gallon to the Secondary Road Fund.
- The allocation increased to its current rate of 1.75 cents per gallon through [2007 Iowa Acts, chapter 200, section 6](#), with 0.25 cents passing through to the Secondary Road Fund. A portion of RISE funds is allocated for State projects and deposited directly in the PRF and is not part of the RISE Program.

RISE funding can be granted or loaned and is allocated to the State, cities, and counties as follows:

- Four-sevenths of RISE funds are deposited in the PRF. Of these funds, 50.0% is for highways that support the production or transport of renewable fuels, including primary highways that connect biofuel facilities to the commercial and industrial network. The remaining 50.0% is for highways that have been designated as Access Iowa highways in accordance with [2005 Iowa Acts, chapter 178](#).

More Information

Department of Transportation: iowadot.gov

LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

www.legis.iowa.gov

[section 41](#), which is set to be repealed July 1, 2025.

- Two-sevenths of RISE funds are for use by cities on city street projects.
- One-seventh of RISE funds is for use by counties on secondary road projects, including secondary roads that connect biofuel facilities to highways in the commercial and industrial highway network. On June 30 of each year, all uncommitted funds are credited to the Secondary Road Fund.

Project Types

There are two types of city and county projects funded through RISE: immediate opportunity projects and local development projects:

Immediate Opportunity Projects require immediate funding commitment to secure developers or firms in the location of business facilities that will result in permanent job creation or retention. Payroll information from the company involved is required to prove the accomplishment of agreement contingencies, and RISE funds may be required to be repaid if contingencies are not met. Immediate Opportunity Project applications are submitted on a year-round basis and typically have first priority for all available RISE funds. Projects may be located on primary roads, secondary roads, city streets, State park roads, or county conservation parkways. Relocation of jobs within Iowa does not qualify a project for RISE funding.

Local Development Projects support local economic development efforts but do not require an immediate commitment of funds. Projects may be located on primary roads, secondary roads, city streets, State park roads, or county conservation parkways. The projects are selected through a competitive evaluation process with deadlines of February 1 and September 1. Immediate Opportunity Projects can be changed to Local Development Projects by the Transportation Commission, and in these cases, applications may be considered after the deadlines. Locations that are certified through the Iowa Economic Development Authority's Certified Sites Program may be eligible for increased RISE funding.

The DOT uses a rating system to award points to local development projects based on the following factors:

- **Development potential:** This factor measures the degree of certainty involved in the economic development activity to be supported by the proposed RISE project and the potential for future job growth, with a maximum of 35 points.
- **Economic impact:** This factor measures the economic impact of the development activity to be supported by the proposed RISE project, including the number of direct jobs assisted, investment leveraging, the percentage of out-of-state sales and in-state suppliers, the impact on competition and diversification, and the quality of job factors. There is a maximum of 20 points for this factor.
- **Local commitment and initiative:** This factor measures the level of effort being put forth by the applicant to attract economic development and the adequacy of supporting infrastructure, with a maximum of 35 points.
- **Transportation need:** This factor measures the condition and quality of existing road or street service, with a maximum of four points.
- **Area economic need:** This factor measures the economic condition of the area, with a maximum of six points.

Application Approval — Transportation Commission

The Transportation Commission awards all RISE project funding commitments, and all funding commitments are subject to the availability of RISE funds. The Commission must monitor RISE Fund commitments and ensure there is adequate funding for present and future immediate opportunity needs. This can include pausing the award of Local Development Projects (described below), limiting the RISE dollars awarded to each project, or other actions at the discretion of the Commission. Applications are approved or denied by the Commission.

Cities and counties submit applications for RISE funding to the DOT, which then makes recommendations to the Transportation Commission on eligible projects for approval. There are no restrictions on the number of RISE applications that can be submitted by cities or counties, and applicants may apply for either single year or multiyear funding. Immediate Opportunity Project grants have a minimum local match of 20.0% of the project's funding unless it is deemed that the applying city or county

is economically distressed. Local Development Project grants normally have a local match of 50.0%. The percentage of RISE funding awarded can vary depending on the project. Project activities that are eligible and ineligible for RISE funding are listed in [761 IAC 163.8](#).

Additional factors that are considered when determining funding for Immediate Opportunity or Local Development projects include the following:

- The impact of the proposed project on other businesses in competition with the business being considered for assistance. The DOT is required to make an effort to identify competing Iowa businesses already in place and determine the probability that the project will displace employees of existing businesses.
- Economic impact, based on the following factors: whether a business has a greater percentage of out-of-state sales, a higher proportion of in-state suppliers, fewer in-state competitors, or potential for future job growth as well as whether a project is a retail operation or would create more diversity in the State economy.
- Whether jobs have a higher wage scale, have a lower turnover rate, are full-time, or are career-type positions. Such jobs are given more consideration for funding.
- If the business has a record of violations, in which case the project is given less consideration for funding. The DOT will make a good-faith effort to obtain this information.

Additional information on requirements and past applications is available on the Department of Transportation's website at: iowadot.gov/systems_planning/Grant-Programs/Revitalize-Iowa-s-Sound-Economy-RISE-Program.

RISE Awards FY 2019 — FY 2024

Figure 1 and **Figure 2** show the total funding awarded through the RISE Program and the jobs created or retained as a result of the RISE Program from FY 2019 through FY 2024. In FY 2023, there were no jobs reported as created or retained through the RISE Program.

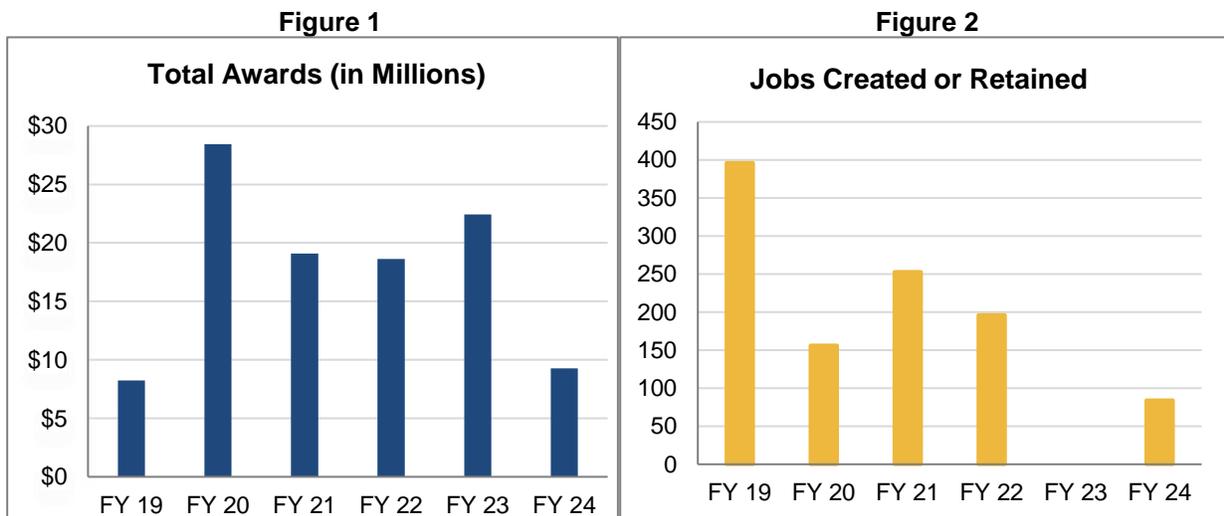
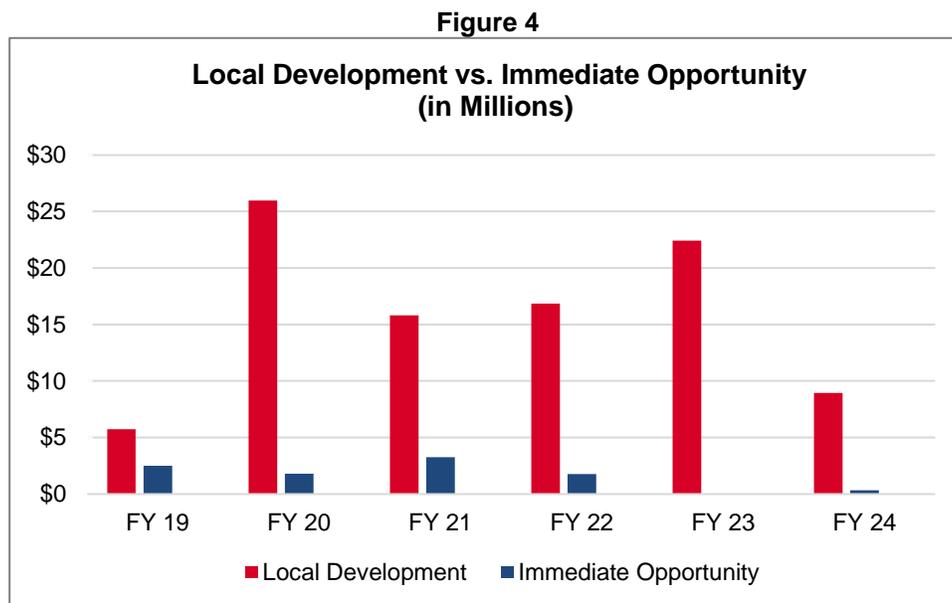
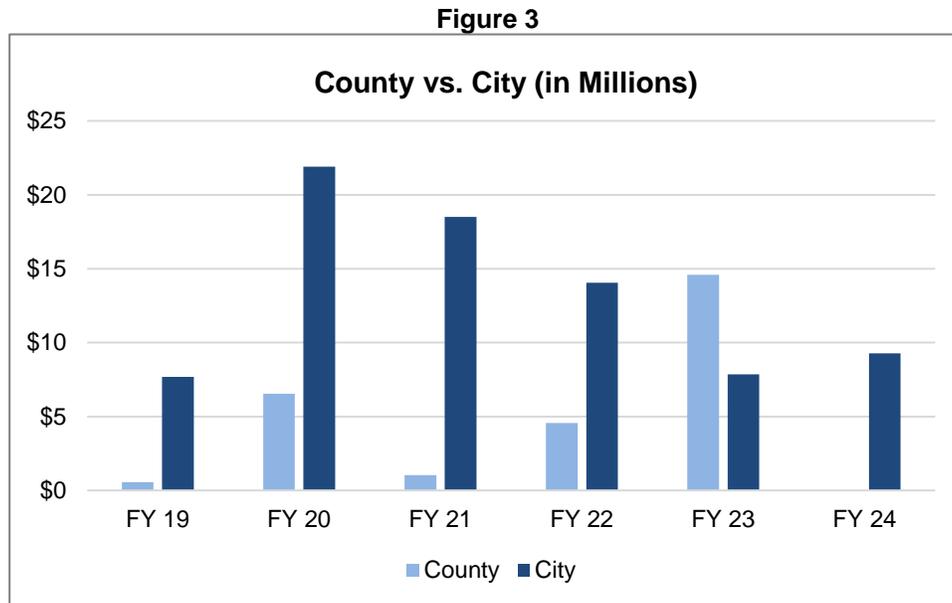


Figure 3 and **Figure 4** show the amount of RISE funding awarded to counties and cities and the amount of RISE funding awarded to local development projects and Immediate Opportunity Projects for FY 2019 through FY 2024. In FY 2023, no RISE funding was awarded for Immediate Opportunity Projects. In FY 2024, counties did not receive RISE funding.



Doc ID 1462991

Doc ID 1462991

FISCAL TOPICS

Fiscal Services Division

October 10, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Special License Plates

Purpose and History

Special license plates have a graphic design related to an organization, concept, or interest. They are an alternative to standard Iowa license plates, for which only digit and letter configurations are customizable. There are currently more than 83 types of special plates available in Iowa, including 24 associated with the military. As of May 30, 2024, there were more than 735,000 special plates issued in Iowa with the majority being the “blackout” plates. More information and [special plates](#) can be viewed on the Department of Transportation (DOT) website.

Legislative Process

For the creation of a special license plate through the legislative process, the special license plate must be in the form of legislation sponsored by a legislator or by a Senate or House committee. The legislation must then be approved by both legislative chambers and the Governor. The legislation may provide for additional requirements before production is authorized.

Administrative Process

Special plates may also be established through an administrative process.

- **Emblem Process** (Prior to January 1, 2017)

[761 IAC 401](#) provided for an alternative to the legislative process. An individual, group, or State department was permitted to submit a proposal for a new “emblem” special license plate to the DOT. If the DOT approved the proposal, then the requestor had one calendar year to submit 500 paid applications before the new plate could be manufactured or issued.

- **Decal Process** (Since January 1, 2017)

In 2016, [HF 617](#) (Special Vehicle Registration Plates — Nonprofit Organization Decals Act) modified Iowa Code section [321.34\(13\)](#) by introducing the use of decals to replace the emblem process. Under this legislation, a 501(c)(3) nonprofit organization may apply for permission to distribute decals. Once approved, organizations are responsible for producing and distributing the decals. Unlike the emblem process, there is no minimum threshold of applicants before a decal design is eligible. As of May 2019, there were 34 available decal designs on the [DOT website](#).

Fees

The total fees collected from special license plates, including initial issuance and annual registration fees, are deposited in the Road Use Tax Fund (RUTF). The annual renewal fee, if any, is termed a “validation fee,” and is paid in addition to the annual vehicle registration fee. Due to the constitutional protection of certain RUTF revenues, direct transfers from the RUTF for nonroad programs cannot occur. Specialty plate fees are allocated to the RUTF fall under these protections, and instead of transferring plate fees directly to specialty plate funds, equal amounts are transferred from the Statutory Allocations Fund to specific funds for programs or causes related to the specialty plate.

More Information

Iowa DOT List of Personalized and Special License Plates:

iowadot.gov/mvd/vehicleregistration/vehicleregistration/plates/plates

LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

Colleges and Universities

- **Public** — Under Iowa Code section [321.34\(7\)\(b\)](#), additional fees related to special license plates for the University of Iowa, Iowa State University, and the University of Northern Iowa result in Statutory Allocation Fund (SAF) transfers for the use of scholarships at the respective institutions.
- **Private** — Under Iowa Code section 321.34, additional fees related to special license plates for private institutions are transferred to the RUTF.



College Plate 2022

Agency-Sponsored Plates

Special license plates sponsored by an agency may only allocate a portion of the fees to a special fund. For example, the additional fees for the breast cancer awareness plate established in Iowa Code section 321.34(23) are directed to the Department of Health and Human Services for breast cancer screening grants. For new plates, an application must be submitted to the DOT with a \$20 processing fee and 250 start-up orders.

Nonagency-Sponsored Plates

All fees collected from non-State-agency-sponsored plates are deposited in the RUTF. An example of this type of plate is the amateur radio operators' plate established in Iowa Code section 321.34(3). As of 2017, new special license plate designs sponsored by private organizations utilize the decal process.

Decal Plates

Iowa Code section 321.34(13) allows private organizations to apply for the authorization to produce and distribute a decal to place on the decal special license plate. An example is the decal sold by the Iowa Arboretum. The revenue from decals sold remains with the private organization authorized to distribute the decal design.



Decal Plate 2022

Other States

Of the states bordering Iowa, South Dakota offers a similar special license plate process. Both states offer or have offered emblem plates and decals for organizations. Like in Iowa, the decal process in South Dakota works through a state agency. Of other bordering states, Illinois approved a universal decal license plate in 2015 for nonmilitary groups. The decal requires at least 2,000 signatures from interested people before going into production. As of May 2019, the plate was not available, but a design for a monarch butterfly decal had reached 2,000 signatures. Minnesota and Nebraska require legislative action for special license plate designs. Wisconsin handles special group license plates through the Wisconsin Department of Transportation. With the exception of military-related plates, Missouri special license plate ideas are first submitted to the Missouri Department of Revenue, which forwards them to the legislature. Military-related plates require only legislative action. The following table summarizes the state agencies responsible for the distribution of special license plates, the type of approval process, and the types of plate designs currently produced or planned for production.

Special License Plates in Iowa and Bordering States

State	State Agency	Approval Process	Type
Illinois	Secretary of State	Legislative or Administrative	Emblem/Decal
Iowa	Department of Transportation	Legislative or Administrative	Emblem/Decal
Missouri	Department of Revenue	Legislative or Administrative*	Emblem
Minnesota	Department of Public Safety	Legislative	Emblem
Nebraska	Department of Motor Vehicles	Legislative	Emblem
South Dakota	Department of Revenue	Legislative or Administrative	Emblem/Decal
Wisconsin	Department of Transportation	Legislative or Administrative	Emblem

*Missouri special plates are handled by an administrative process, then referred to the legislature.
Special plates related to U.S. military and military organizations are handled solely by the legislature.

Doc ID 1048459

FISCAL TOPICS

Fiscal Services Division

January 14, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Automatic Traffic Enforcement System System

Recent Legislation

Iowa Code chapter [321P](#), established by 2024 Iowa Acts, chapter [1181](#), defines an automatic traffic enforcement (ATE) system as a camera or other optical device designed to work in conjunction with a speed measuring device to detect motor vehicles being operated in violation of the speed limit, the use of which results in the issuance of citations sent through the mail or by electronic means. The chapter also establishes regulations for local authorities to use ATE systems. Local authorities are required to use the revenue received from the use of an ATE system, minus the costs to install, operate, and maintain the system, to fund transportation infrastructure improvement projects or to offset costs related to the operation of a police or fire department. Prior to operation, local authorities must apply for a permit through the Department of Transportation (DOT). The DOT may approve or deny a permit application based on whether "a system is appropriate and necessary and the least restrictive means to address the critical traffic safety issues at a location." A local authority using an ATE system at a location for the first time on or after January 1, 2024, shall not be issued a permit by the DOT before July 1, 2026.

Iowa Code section [321P.1](#) defines critical traffic safety issues as including the following:

- Traffic violations resulting in a traffic collision or accident.
- Traffic collisions and accidents resulting in serious injury or death.

As a result of 2024 Iowa Acts, chapter 1181, all jurisdictions who were using, or wishing to use, ATE systems on their roads were required to apply for a permit to the Iowa DOT by July 1, 2024. The DOT uses the criteria of least restrictive, appropriate, and necessary to determine the status of ATE systems. The definitions of those terms are as follows:

- **Least restrictive:** All other methods to control speeds at a location have been exhausted or are impractical.
- **Appropriate:** The ATE system is used at a location that complies with the law's requirements and is the right method to control vehicle speeds.
- **Necessary:** Critical traffic safety issues exist at a location to the degree where control of vehicle speeds is essential.

Citations

Local authorities are only authorized to use an ATE system to issue citations for traffic violations exceeding the speed limit by greater than 10 miles per hour. Local authorities are required to review and approve a recorded photograph or video of a violation captured by an ATE system before issuing a citation or warning. A local authority with a population of 20,000 or less is prohibited from using a mobile ATE system to issue citations but may issue warnings for violations detected by a mobile ATE system. The following fines are the maximum amount for traffic violations that may be issued:

- \$75 for speeds greater than 10 miles and up to 20 miles per hour over the speed limit.
- \$100 for speeds greater than 20 and up to 25 miles per hour over the speed limit.

More Information

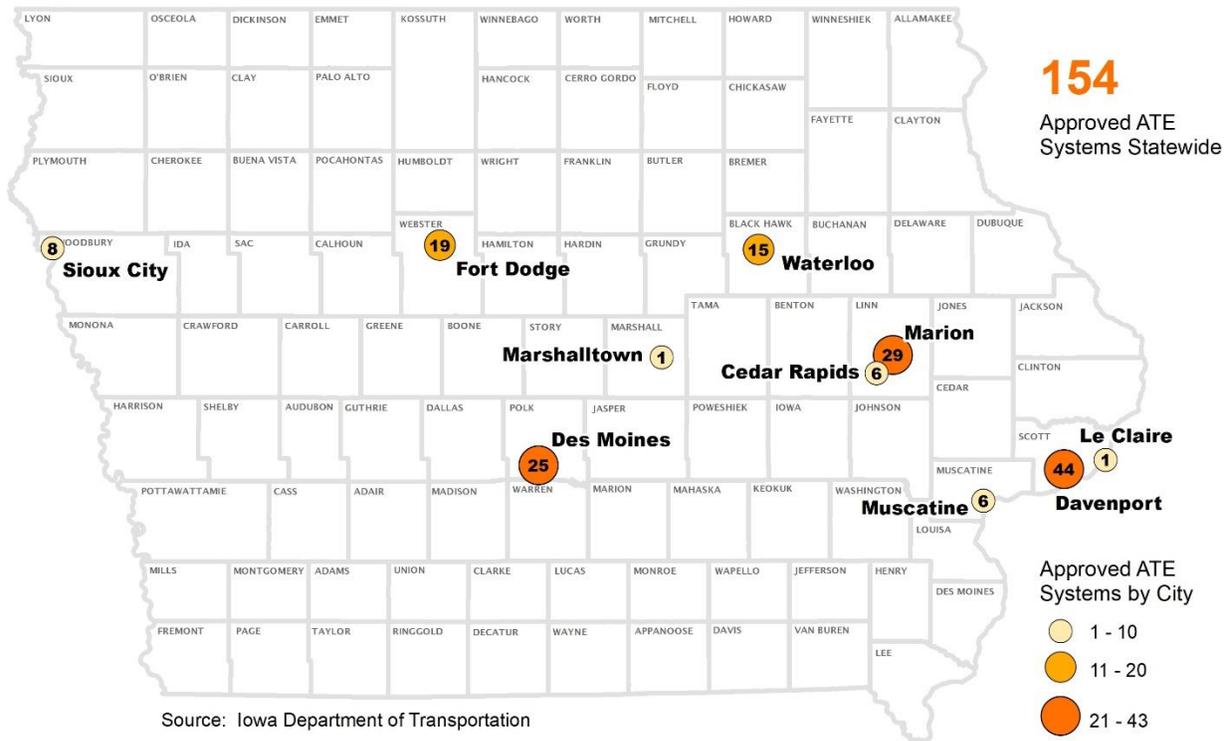
Department of Transportation: iowadot.gov/traffic/Automated-Traffic-Enforcement
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

- \$250 for speeds greater than 25 and up to 30 miles per hour over the speed limit.
- \$500 for speeds greater than 30 miles per hour over the speed limit.

The fine amounts are doubled for violations that occur in road work zones. All violations detected by an ATE system are civil infractions.

The Iowa DOT received applications for 348 ATE system locations from 28 local authorities. Local authorities using ATE systems on their roads before January 1, 2024, were notified on September 30, 2024, whether continued operation was approved. Of the 348 applications received, 154 locations were approved and 194 were denied. **Figure 1** shows what city and how many ATE locations were approved by the DOT.

Figure 1 — Approved ATE Systems by City



Infrastructure Section

Analysis of the Governor's Budget Recommendations

The following section contains the Governor's Recommendations for the Infrastructure Appropriations Act.

INFRASTRUCTURE

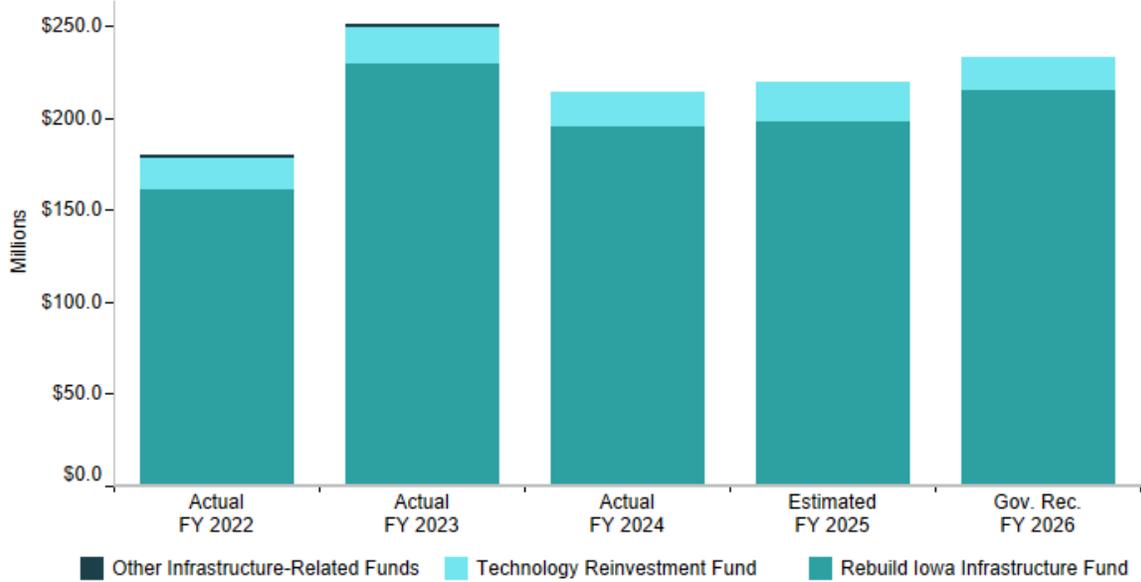
Overview and Funding History

Infrastructure Overview: Primary infrastructure funding sources for FY 2026 include the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund (TRF). The RIIF is principally funded from wagering taxes paid to the State by Iowa casinos after specific allocations in accordance with Iowa Code section 8.57. Generally, wagering tax revenue comprises 75.00% to 85.00% of the revenue deposited in the RIIF. By statute, the TRF receives a standing appropriation of \$17,500,000 from the General Fund. *However, the Governor is recommending the TRF receive \$18,269,217 from the RIIF for FY 2026.*

**FY 2026 Governor's Recommendations
Total: \$233,362,241**



Funding History



Other Fund Recommendations

The figure on the following pages shows total recommended appropriations of \$233,362,241, which includes \$215,093,024 from the RIIF and \$18,269,217 from the TRF. The total for the RIIF does not reflect an appropriation from the RIIF for the Environment First Fund (EFF) or from RIIF to the TRF. The RIIF balance sheet will reflect the \$42,000,000 to the EFF and \$18,269,217 to the TRF, which results in total recommended appropriations of \$275,362,241. The figure below includes all infrastructure appropriations from the RIIF and TRF. See **Appendix D** for the balance sheets for each of the funds, which list the Governor’s recommendations for projects from those funds. Funding sources are denoted by an acronym at the end of the appropriation name. See **Appendix A** for acronym definitions.

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIIF	\$ 20,000,000	\$ 22,000,000	\$ 22,000,000	\$ 0
Historical Building Repairs - RIIF	0	0	5,000,000	5,000,000
Routine Maintenance (Standing) - RIIF	2,000,000	2,000,000	2,000,000	0
Fleet Building Demolition - RIIF	0	0	1,500,000	1,500,000
Elevator Upgrades/Replacements - RIIF	0	5,364,500	0	-5,364,500
Major Main. W. Capitol Steps - RIIF	0	2,000,000	0	-2,000,000
Capitol Complex Security - RIIF	200,000	0	0	0
Total Administrative Services Capitals	\$ 22,200,000	\$ 31,364,500	\$ 30,500,000	\$ -864,500
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIIF	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuel Infra. Fund - RIIF	10,000,000	10,000,000	10,000,000	0
Fertilizer Management - RIIF	1,000,000	1,000,000	1,000,000	0
Renewable Fuel Infra. Fund Supplement - RIIF	5,000,000	0	0	0
Renewable Fuel Infra. Fund - Supplement - RIIF	0	2,000,000	0	-2,000,000
Renewable Fuel Infra. Fund - Corrective Awards - RIIF	0	2,000,000	0	-2,000,000
Total Agriculture and Land Stewardship, Dept of	\$ 24,200,000	\$ 23,200,000	\$ 19,200,000	\$ -4,000,000
<u>Attorney General</u>				
Justice, Dept. of				
AG Cybersecurity and Technology - TRF	\$ 278,503	\$ 278,503	\$ 0	\$ -278,503
Total Attorney General	\$ 278,503	\$ 278,503	\$ 0	\$ -278,503
<u>Auditor of State</u>				
Auditor of State				
Technology Projects - TRF	\$ 292,500	\$ 0	\$ 0	\$ 0
Total Auditor of State	\$ 292,500	\$ 0	\$ 0	\$ 0
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Building Repairs - RIIF	\$ 232,000	\$ 225,600	\$ 559,000	\$ 333,400
Total Blind Capitals, Department for the	\$ 232,000	\$ 225,600	\$ 559,000	\$ 333,400

Other Fund Recommendations, Continued

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<u>Corrections Capitals</u>				
Corrections Capitals				
MPCF Apprenticeship Bldg. - RIIF	\$ 1,200,000	\$ 0	\$ 0	\$ 0
DOC Capitals Request - RIIF	0	0	4,163,847	4,163,847
DOC Technology - TRF	0	0	3,013,466	3,013,466
Prison Body Scanners - RIIF	865,000	0	0	0
IMCC Electrical Service Upgrades - RIIF	2,800,000	0	0	0
Camera System Upgrades at DOC Inst. - TRF	1,879,936	0	0	0
DOC Body Cameras - TRF	325,000	0	0	0
Camera System Upgrades - TRF	0	2,464,779	0	-2,464,779
IMCC Pharmacy Technology Upgrades - TRF	0	200,000	0	-200,000
IMCC Data and Voice Network Switching Replac. - TRF	0	100,000	0	-100,000
ICIW Data and Voice Network Switching Replac. - TRF	0	500,000	0	-500,000
IMCC ICIW Server Replacements - TRF	0	200,000	0	-200,000
CBC Technology Updates - TRF	0	139,500	0	-139,500
Total Corrections Capitals	\$ 7,069,936	\$ 3,604,279	\$ 7,177,313	\$ 3,573,034
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Regional Sports Authorities - RIIF	700,000	700,000	0	-700,000
IEDA Technology Reinvestment Projects - TRF	0	0	5,375,000	5,375,000
USS Iowa Battleship - Deck Renov. - RIIF	0	750,000	750,000	0
Destination Iowa - RIIF	6,500,000	10,000,000	10,000,000	0
Rural YMCA Grant Program - RIIF	250,000	250,000	250,000	0
Total Economic Development Authority	\$ 17,450,000	\$ 21,700,000	\$ 26,375,000	\$ 4,675,000
<u>Education, Department of</u>				
Education, Dept. of				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
ISD - Girls' Dormitory Renovation - RIIF	5,700,000	0	0	0
Education, Dept. of	\$ 9,027,000	\$ 3,327,000	\$ 3,327,000	\$ 0
Iowa PBS				
Digital Asset Management System - TRF	\$ 343,808	\$ 196,000	\$ 0	\$ -196,000
Total Education, Department of	\$ 9,370,808	\$ 3,523,000	\$ 3,327,000	\$ -196,000
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Office Space Improvements - RIIF	\$ 66,000	\$ 0	\$ 0	\$ 0
Total Ethics and Campaign Disclosure Board, Iowa	\$ 66,000	\$ 0	\$ 0	\$ 0
<u>General Assembly Capitals</u>				
Legislature-Capitals				
State Capitol Maintenance Fund - RIIF	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0
Total General Assembly Capitals	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0

Other Fund Recommendations, Continued

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Health and Human Services, Department of				
HHS - Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Justice Data Warehouse - TRF	282,664	0	0	0
HHS - Human Rights	\$ 1,682,664	\$ 0	\$ 0	\$ 0
Health and Human Services				
Lucas Building Renovation - RIIF	\$ 0	\$ 5,000,000	\$ 0	\$ -5,000,000
CCUSO Patient Doors Conversion - RIIF	0	50,000	0	-50,000
CCUSO Renovation - RIIF	0	7,000,000	0	-7,000,000
Woodward Tunnel Decentralization - RIIF	0	14,500,000	14,275,000	-225,000
Iowa Medical Examiner Office Expansion - RIIF	0	5,000,000	28,000,000	23,000,000
MEME Maint. & Operations - TRF	0	330,000	0	-330,000
Criminal Justice Info System (CJIS) - TRF	0	1,400,000	0	-1,400,000
Justice Data Warehouse - TRF	0	282,664	0	-282,664
Medicaid Technology - TRF	0	1,335,178	0	-1,335,178
State Poison Control Center - TRF	0	34,000	0	-34,000
Health and Human Services	\$ 0	\$ 34,931,842	\$ 42,275,000	\$ 7,343,158
HHS - Assistance Payment				
Brain Injury Rehabilitation Facility - RIIF	\$ 750,000	\$ 0	\$ 0	\$ 0
Newborn Safety Box - RIIF	15,000	0	0	0
HHS - Assistance Payment	\$ 765,000	\$ 0	\$ 0	\$ 0
Total Health and Human Services, Department of	\$ 2,447,664	\$ 34,931,842	\$ 42,275,000	\$ 7,343,158
Human Services Capitals				
HHS - Capitals				
Major Projects - RIIF	\$ 5,572,736	\$ 0	\$ 0	\$ 0
Medicaid Technology - TRF	1,578,280	0	0	0
State Poison Control Center - TRF	34,000	0	0	0
Total Human Services Capitals	\$ 7,185,016	\$ 0	\$ 0	\$ 0
Iowa Finance Authority				
Iowa Finance Authority				
State Housing Trust Fund (STND) - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Judicial Branch				
Judicial Branch				
Repurpose/Install CTI Sound Systems - TRF	\$ 565,000	\$ 0	\$ 0	\$ 0
County Courthouse Technology - TRF	125,290	0	0	0
Total Judicial Branch	\$ 690,290	\$ 0	\$ 0	\$ 0
Judicial Branch Capitals				
Judicial Branch Capitals				
Judicial Building Improvements - RIIF	\$ 0	\$ 475,000	\$ 0	\$ -475,000
Woodbury Co LEC New Construction Project - RIIF	100,000	0	0	0
Dallas Co Courthouse Renovation & Furniture - RIIF	0	481,200	0	-481,200
Johnson Co Courthouse Renovation & Furniture - RIIF	0	111,000	0	-111,000
Linn Co Courthouse Renovation & Furniture - RIIF	0	0	229,000	229,000
Total Judicial Branch Capitals	\$ 100,000	\$ 1,067,200	\$ 229,000	\$ -838,200
Law Enforcement Academy				
Iowa Law Enforcement Academy				
Iowa Driving Training Facility - RIIF	\$ 0	\$ 0	\$ 15,000,000	\$ 15,000,000
ILEA Technology Projects - TRF	100,000	0	0	0
Total Law Enforcement Academy	\$ 100,000	\$ 0	\$ 15,000,000	\$ 15,000,000

Other Fund Recommendations, Continued

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Management, Department of				
DOM - Division of Information Technology				
OCIO Phone Management Software - TRF	\$ 3,180,000	\$ 0	\$ 0	\$ 0
OCIO Security Office - TRF	0	2,947,658	2,947,658	0
DOM - Division of Information Technology	\$ 3,180,000	\$ 2,947,658	\$ 2,947,658	\$ 0
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	50,000	70,000	70,000	0
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Socrata License - TRF	382,131	382,131	358,429	-23,702
Local Gov. Property Tax Tech. Update - TRF	100,000	0	0	0
Criminal Justice Information System (CJIS) - TRF	0	0	1,400,000	1,400,000
Justice Data Warehouse - TRF	0	0	282,664	282,664
Management, Dept. of	\$ 697,131	\$ 617,131	\$ 2,276,093	\$ 1,658,962
Total Management, Department of	\$ 3,877,131	\$ 3,564,789	\$ 5,223,751	\$ 1,658,962
Natural Resources, Department of				
Natural Resources				
Water Trails Low Head Dam Prog. - RIIF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Derelict Buildings Program - RIIF	0	0	800,000	800,000
Community Forestry Grant Program - RIIF	250,000	250,000	250,000	0
Iowa State Fair Building Improvements - RIIF	500,000	0	0	0
Total Natural Resources, Department of	\$ 2,250,000	\$ 1,750,000	\$ 2,550,000	\$ 800,000
Natural Resources Capitals				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIIF	5,000,000	5,000,000	5,000,000	0
State Park Accessibility - RIIF	0	1,000,000	0	-1,000,000
Honey Creek - RIIF	6,000,000	0	0	0
Law Enforcement Radios - TRF	0	1,565,000	0	-1,565,000
Total Natural Resources Capitals	\$ 20,600,000	\$ 17,165,000	\$ 14,600,000	\$ -2,565,000
Parole, Board of				
Parole Board				
Technology Projects - TRF	\$ 20,000	\$ 0	\$ 0	\$ 0
Total Parole, Board of	\$ 20,000	\$ 0	\$ 0	\$ 0
Public Defense, Department of				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 0	\$ 0	\$ 220,000	\$ 220,000
Total Public Defense, Department of	\$ 0	\$ 0	\$ 220,000	\$ 220,000
Public Defense Capitals				
Public Defense Capitals				
Facility/Armory Maintenance - RIIF	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 0
Modernization of Readiness Ctrs - RIIF	2,100,000	2,100,000	2,100,000	0
Camp Dodge Infrastructure Upgrades - RIIF	550,000	550,000	550,000	0
JFHQ Chiller Replacement - RIIF	2,442,000	0	0	0
West Des Moines Armory - RIIF	1,000,000	0	0	0
Total Public Defense Capitals	\$ 8,192,000	\$ 4,750,000	\$ 4,750,000	\$ 0

Other Fund Recommendations, Continued

	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>Homeland Security and Emergency Mgmt.</u>				
Homeland Security & Emergency Mgmt.				
Levee Improvement Fund - RIIF	\$ 0	\$ 10,000,000	\$ 0	\$ -10,000,000
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt.	\$ 400,000	\$ 10,400,000	\$ 400,000	\$ -10,000,000
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
State Interop. Comm. System - RIIF	\$ 6,754,358	\$ 6,424,379	\$ 6,486,177	\$ 61,798
Public Safety Equipment Fund - RIIF	2,500,000	2,500,000	2,500,000	0
Total Public Safety, Department of	\$ 9,254,358	\$ 8,924,379	\$ 8,986,177	\$ 61,798
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIIF	\$ 27,900,000	\$ 26,500,000	\$ 25,600,000	\$ -900,000
Total Regents, Board of	\$ 27,900,000	\$ 26,500,000	\$ 25,600,000	\$ -900,000
<u>Regents Capitals</u>				
Regents Capitals				
ISU - Vet Diagnostic Lab Addition - RIIF	\$ 18,000,000	\$ 0	\$ 0	\$ 0
UNI - Industrial Tech Center - RIIF	0	3,850,000	0	-3,850,000
Iowa Lakeside Lab Infrastructure - RIIF	0	3,000,000	3,000,000	0
UNI Deferred Maintenance - Commons - RIIF	0	0	4,720,000	4,720,000
Total Regents Capitals	\$ 18,000,000	\$ 6,850,000	\$ 7,720,000	\$ 870,000
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 0	\$ -4,070,460
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 0	\$ -4,070,460
<u>Secretary of State, Office of the</u>				
Secretary of State				
Secretary of State Cyber Technology - TRF	\$ 0	\$ 324,000	\$ 0	\$ -324,000
Total Secretary of State, Office of the	\$ 0	\$ 324,000	\$ 0	\$ -324,000
<u>State Fair Authority Capitals</u>				
State Fair Foundation				
Iowa State Fair Agriculture Facility - RIIF	\$ 0	\$ 0	\$ 2,500,000	\$ 2,500,000
State Fair Authority Capitals				
Barn Resstration - RIIF	\$ 6,000,000	\$ 0	\$ 0	\$ 0
Total State Fair Authority Capitals	\$ 6,000,000	\$ 0	\$ 2,500,000	\$ 2,500,000
<u>Telecommunications and Tech Commission</u>				
Iowa Communications Network				
JFHQ Redundancy - RIIF	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000
Lucas Building Switch Room HVAC - RIIF	578,412	0	0	0
Total Telecommunications and Tech Commission	\$ 578,412	\$ 0	\$ 2,000,000	\$ 2,000,000

Other Fund Recommendations, Continued

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<u>Transportation, Department of</u>				
Transportation, Dept. of				
Recreational Trails Grants - RIIF	2,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIIF	1,000,000	1,500,000	1,500,000	0
Railroad Revolving Loan & Grant - RIIF	500,000	2,000,000	2,000,000	0
Commercial Aviation Infra Grants - RIIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Commercial Air Service Terminals - RIIF	10,000,000	0	0	0
Recreational Trails Grant Supplement - RIIF	0	1,000,000	0	-1,000,000
Total Transportation, Department of	\$ 16,900,000	\$ 9,900,000	\$ 8,900,000	\$ -1,000,000
<u>Management, Department of</u>				
Management, Dept. of				
Justice Data Warehouse Transition	\$ 0	\$ 0	\$ 290,000	\$ 290,000
Total Management, Department of	\$ 0	\$ 0	\$ 290,000	\$ 290,000
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Clearwater Software - TRF	\$ 0	\$ 192,000	\$ 192,000	\$ 0
Tyler Tech Software - TRF	0	228,000	228,000	0
County Fair Improvements - RIIF	1,060,000	1,060,000	1,060,000	0
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,480,000	\$ 1,480,000	\$ 0
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
Cemetery Equipment Replacement - RIIF	\$ 0	\$ 168,388	\$ 0	\$ -168,388
Total Veterans Affairs, Department of	\$ 0	\$ 168,388	\$ 0	\$ -168,388

Rebuild Iowa Infrastructure Fund

Current Law RIIF Appropriations

The Governor is recommending a total of \$275,362,241 in appropriations from the RIIF for FY 2026. Of the total, \$114,775,000 are previously enacted and standing appropriations and \$160,587,241 are new recommendations. Standing appropriations are established in the Iowa Code and are funded each year unless the General Assembly decides to amend the appropriation for that year. The standing appropriations are listed below.

FY 2026 Standing Appropriations

Environment First Fund — This standing appropriation provides funding to the Agriculture and Natural Resources Subcommittee, which appropriates funding for the Department of Agriculture and Land Stewardship (DALs) and the Department of Natural Resources (DNR).	\$42,000,000
Iowa Finance Authority State Housing Trust Fund — This appropriation funds low-income housing through two programs: the Local Housing Trust Fund Program and the Project-Based Housing Program.	\$3,000,000
Department of Administrative Services Routine Maintenance — This appropriation funds routine maintenance expenditures for buildings on the Capitol Complex occupied by the Department of Corrections (DOC), the Department of Health and Human Services (HHS), and other State agencies.	\$2,000,000

Legislative Branch	\$500,000
State Capitol Maintenance Fund — This funding is intended to maintain the Iowa State Capitol Building and the Ola Babcock Miller Building. The funding is under the authority of the Legislative Council.	

Appropriations Previously Enacted FY 2025 – FY 2029

In addition to the standing appropriations listed above, the General Assembly has enacted the following appropriations. Bold years will be funded in FY 2026 and beyond.

Department of Administrative Services		
Major Maintenance — In FY 2025, the General Assembly appropriated a total of \$112,000,000 for major maintenance over five years. Additional explanation on major maintenance to State facilities is included under Discussion Items.	FY 2025	\$24,000,000
	FY 2026	\$22,000,000
	FY 2027	\$22,000,000
	FY 2028	\$22,000,000
	FY 2029	\$22,000,000
Department of Health and Human Services		
Woodward Tunnel Decentralization Project — This is a multiyear project to decentralize the utilities, replace the fire alarm system, and decommission the tunnels at the Woodward Resource Center (WRC).	FY 2024	\$5,572,736
	FY 2025	\$14,500,000
	FY 2026	\$14,275,000
Iowa Medical Examiner Office Expansion — This appropriation will fund the renovation and expansion at the Iowa Office of the State Medical Examiner (IOSME), including the addition of eight new stations to accommodate the increasing caseload.	FY 2025	\$5,000,000
	FY 2026	\$28,000,000
	FY 2027	\$3,300,000
Board of Regents		
Iowa Lakeside Laboratory — This appropriation will fund renovations to education and laboratory infrastructure at the Iowa Lakeside Laboratory.	FY 2025	\$3,000,000
	FY 2026	\$3,000,000

Governor’s FY 2026 Recommendations from the RIF

Department of Administrative Services (DAS)

- **Major Maintenance:** *The Governor is recommending funding of \$22,000,000 for FY 2026. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* Major maintenance funds are used to correct deficiencies in State buildings and make a wide range of repairs. Major maintenance is defined as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components as necessary to return a facility to its currently intended use, to prevent further damage, or to make it compliant with changes in laws, regulations, codes, or standards.” The State of Iowa currently has more than \$442,000,000 in deferred maintenance costs.
- **Fleet Building Demolition:** *The Governor is recommending funding of \$1,500,000 for FY 2026.* This appropriation would fund the demolition of the vacated fleet building located at the northeast corner of East 7th Street and Walnut Street in Des Moines.
- **Historical Building Sustainable Storage:** *The Governor is recommending funding of \$5,000,000 for FY 2026 for the State Historical Building (SHB).* This appropriation would fund sustainable storage for the State Historical Society archives and special collection storage that meets industry-standard best practices for collection conservation storage, including efficiency of ongoing collection management, protection of materials while on shelves, new shelving, and lighting.

Department of Agriculture and Land Stewardship

- **Water Quality Initiative:** *The Governor is recommending funding of \$8,200,000 for FY 2026. The Governor is also recommending funding for the Water Quality Initiative from the EFF. The Governor is recommending total appropriations to the Water Quality Initiative from all funds of \$10,575,000.*

- **Renewable Fuel Infrastructure Fund:** *The Governor is recommending funding of \$10,000,000 for FY 2026.* The Renewable Fuel Infrastructure Program provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense and/or store renewable fuels.
- **Fertilizer Management:** *The Governor is recommending funding of \$1,000,000 for FY 2026.* This appropriation would fund research to update static maximum return to nitrogen (MRTN) recommendations to a new dynamic modeling system that considers variability in the environment, management, and weather. The program's goal is to assist in efforts to improve water quality by reducing the risk of nutrient runoff and maximizing profitability for farmers.

Department for the Blind

Building Repairs: *The Governor is recommending \$559,000 in FY 2026.* This appropriation is intended for replacement of the Department for the Blind's building's chiller.

Department of Corrections

CBC District 4 Central Office: *The Governor is recommending \$4,163,847 in FY 2026.* This appropriation would fund the construction of a new Central Office to house all field staff and to retool the current Central Office to be utilized as a 30-bed residential facility at the Fourth District in Council Bluffs. Currently, staff are allocated throughout multiple office locations in the District. Out-year costs for the project include \$2,775,898 in FY 2027.

Iowa Economic Development Authority (IEDA)

- **Community Attraction and Tourism (CAT) Grants:** *The Governor is recommending \$10,000,000 for FY 2026.* The CAT Grants assist communities in the development and creation of multipurpose attraction and tourism facilities. Eligible CAT projects must be permanent recreational, cultural, educational, or entertainment attractions; be available to the general public; and promote tourism in local communities. Eligible applicants include cities, counties, public organizations, or school districts in cooperation with the city or county.
- **Destination Iowa:** *The Governor is recommending \$10,000,000 for FY 2026.* This program provides grants to eligible applicants for economically significant projects that increase tourism opportunities, development and enhancement of outdoor recreational opportunities, and projects that contribute to quality of life in rural communities.
- **Strengthening Communities Grants — Rural YMCA:** *The Governor is recommending \$250,000 for FY 2026.* These grants fund building improvements in YMCAs located within communities with a population of less than 28,000.
- **USS Iowa Battleship Deck Renovation:** *The Governor is recommending \$750,000 for FY 2026 for continued deck renovations of the USS Iowa Battleship, home to the National Museum of the Surface Navy.* Total project costs are \$3,000,000 over four years. The General Assembly appropriated \$750,000 for this purpose in FY 2025.

Department of Health and Human Services

- **Woodward Resource Center (WRC) Tunnel Decentralization Project.** *The Governor is recommending \$14,275,000 in FY 2026. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* This is a multiyear project to decentralize the utilities, replace the fire alarm system, and decommission the tunnels at the WRC. This is the last year of funding for this project.
- **Iowa Office of the State Medical Examiner (IOSME) Expansion.** *The Governor is recommending \$28,000,000 in FY 2026. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* This appropriation would fund the addition of eight new stations to accommodate the increasing caseload at the IOSME. The current site was designed to accommodate 800 cases per year, and the IOSME is currently processing approximately 2,000 cases per year. The estimated total budget for the project is \$36,300,000. An appropriation for FY 2027 from the RIF of \$3,300,000 is currently enacted.

Iowa Communications Network

Joint Forces Headquarters (JFHQ) Network Redundancy: *The Governor is recommending \$2,000,000 for FY 2026 for installation of a third fiber connection into Iowa National Guard JFHQ for redundancy and diversity.* This site houses 911, State Emergency Operations Center (SEOC), and National Guard operations.

Iowa Law Enforcement Academy (ILEA)

Driving Training Facility: *The Governor is recommending \$15,000,000 for FY 2026.* This appropriation would fund the construction of a dedicated driving training area for multiagency use at Camp Dodge. The facility would be used to fulfill ILEA and DPS Basic Academy emergency vehicle operation training requirements. The Iowa DOT and Iowa National Guard would also utilize the training space to facilitate a variety of training requirements, core job functions, mission readiness operations, and ongoing professional development.

Judicial Branch

Linn County Courthouse Renovation and Furniture: *The Governor is recommending \$229,000 for FY 2026 for furniture following the Linn County courthouse renovation.*

Department of Natural Resources

- **Water Trails and Low Head Dams:** *The Governor is recommending \$1,500,000 for FY 2026.* The funds are used to support grant awards to dam owners, including State and local government entities and private owners, for water trail enhancements and dam mitigation grants to improve low head dam safety.
- **Community Forestry Grant Program:** *The Governor is recommending \$250,000 for FY 2026.* This appropriation is intended to support efforts to reestablish trees that were lost to the derecho that occurred on August 10, 2020, through grants made to local government entities, schools, and volunteer organizations and service organizations.
- **Lake Restoration:** *The Governor is recommending \$9,600,000 for FY 2026 for lake restoration, dredging, and water quality projects.* The funds are used for projects identified in the Lake Restoration Annual Report and Plan, focusing on 35 lakes and five shallow lake/wetlands. The DNR is required to implement the projects in accordance with the Lake Restoration Annual Report and Plan and Iowa Code section [456A.33B](#). The Report and Plan is submitted annually by January 1 to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.
- **State Park Infrastructure:** *The Governor is recommending \$5,000,000 for FY 2026.* State park infrastructure improvements include replacing sewer lines, upgrading public drinking water systems, replacing shower buildings, constructing restrooms, replacing trail bridges, extending trail areas, and providing open-air interpretive shelters and exhibits.
- **Derelict Building Program:** *The Governor is recommending \$800,000 for FY 2026.* The [Derelict Building Program](#) is an existing program within the DNR that provides funding to Iowa towns of 5,000 or fewer residents to address neglected commercial or public structures that have sat vacant for at least six months. The Program's main focus is landfill diversion through the recycling and reuse of building materials and the elimination of hazards, both inside and out, posed by these empty structures. This appropriation would be used to support the additional requests in funding received by the Program in recent years. The Program receives its funding from the DNR's Solid Waste Alternatives Program.

Department of Public Defense

- **Facility/Armory Maintenance:** *The Governor is recommending \$2,100,000 for FY 2026 for major maintenance projects at National Guard facilities throughout the State.* The funds support major maintenance to the National Guard readiness centers. Projects include roof repairs; upgrades to heating, ventilation, and air conditioning (HVAC), electrical, and plumbing systems; additional classroom and office space; and other major maintenance and improvement projects at all 41 armories and other buildings maintained by the Iowa National Guard. State funds will be used to match federal funds.

- **Statewide Readiness Centers:** *The Governor is recommending \$2,100,000 for FY 2026 for modernization and improvement projects at National Guard readiness centers around the State. State funds will be matched one-to-one with federal funds.*
- **Camp Dodge Infrastructure Upgrades:** *The Governor is recommending \$550,000 for FY 2026 for continued construction upgrades at the Camp Dodge military installation. Camp Dodge includes more than 300 buildings and 800 full-time employees. The post is home to the JFHQ, the SEOC, National Maintenance and Battle Command Training Centers, the Iowa Gold Star Museum, the ILEA, and other entities. State funds will be used to match with federal funds.*

Department of Public Safety

- **Statewide Interoperability Network:** *The Governor is recommending \$6,486,177 for FY 2026 to fund the maintenance and lease costs associated with the Statewide Land Mobile Radio Communications System. The Governor is also recommending additional funding of \$442,162 from the PRF. In FY 2024, there was an increase in the appropriation amount due to the State contractually assuming an annual maintenance agreement beginning in FY 2024. The final payment for the lease purchase is estimated to be in FY 2026, and the Motorola maintenance agreement will continue through FY 2030. This communications system supports first responders during daily duties, during planned events, and when responding to emergencies.*
- **Public Safety Equipment Fund:** *The Governor is recommending \$2,500,000 for FY 2026 to provide for the purchase, maintenance, and replacement of equipment used by the DPS. The Governor is also recommending \$3,750,000 from the General Fund for the Public Safety Equipment Fund.*

Board of Regents

- **Tuition Replacement:** *The Governor is recommending \$25,600,000 for FY 2026. The funding is used to pay debt service on academic revenue bonds. The appropriation replaces student tuition and fees required to pay the debt service on academic revenue bonds authorized by the General Assembly in prior fiscal years. The academic revenue bonds issued by the Board of Regents are secured by student tuition and fees and are considered independent and not part of State obligations.*
- **Iowa Lakeside Lab Infrastructure:** *The Governor is recommending \$3,000,000 in FY 2026 to renovate the Iowa Lakeside Laboratory housing facility. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged. This appropriation will fund renovations to education and laboratory infrastructure at the Iowa Lakeside Laboratory.*
- **UNI Deferred Maintenance – Public Policy Center at Commons:** *The Governor is recommending \$4,720,000 in FY 2026. This appropriation would fund the complete renovation of the Commons building on the University of Northern Iowa (UNI) campus into a hub for outreach and civic education through a new Center for Civic Education to the Commons. The current Commons building at UNI has a variety of deferred maintenance issues, including HVAC systems, windows, and roof. Out-year costs for the project include \$17,682,000 in FY 2027 and \$10,000,000 in FY 2028.*

State Fair Authority

Agriculture Facility: *The Governor is recommending \$2,500,000 in FY 2026 for a new agricultural education facility at the Iowa State Fair to highlight agriculture in Iowa and the world in an interactive fashion. Out-year costs include \$2,500,000 in FY 2027. The total project cost is \$15,000,000, including donations and other revenue.*

Department of Transportation

- **Recreational Trails:** *The Governor is recommending \$2,500,000 for FY 2026 for the State Recreational Trails Program. Funds for the Program are used for grants for statewide recreational trails, including multiuse trails and off-road paths.*
- **Public Transit Infrastructure Grants:** *The Governor is recommending \$1,500,000 for FY 2026 for public transit infrastructure grants through the Public Transit Infrastructure Grant Fund. Grants are provided for infrastructure-related projects at the 35 public transit agencies throughout the State.*
- **Railroad Revolving Loan and Grant:** *The Governor is recommending \$2,000,000 for FY 2026 for the Railroad Revolving Loan and Grant Program. The funds are used to provide grants and loans for*

construction and improvements to railroad facilities, such as railroad main lines, branch lines, switching yards, sidings, rail connections, intermodal yards, and highway grade separations.

- **Commercial Service Airports:** *The Governor is recommending \$1,900,000 for FY 2026 for vertical infrastructure improvements at commercial service airports.* There are eight commercial service airports in the State. They are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo.
- **General Aviation Airports:** *The Governor is recommending \$1,000,000 for FY 2026 for vertical infrastructure improvements at general aviation airports.* General aviation vertical infrastructure projects receive State matching grants of up to 85.00% of the total project costs and require a minimum level of \$5,000 in local match to be considered. Eligible airports apply to the DOT Office of Aviation, and projects are considered for funding by the Transportation Commission. These grants are available only to general aviation airports.

Treasurer of State

County Fairs Infrastructure: *The Governor is recommending \$1,060,000 for FY 2026 for distribution to county fair societies that belong to the Association of Iowa Fairs.* Funds are used for vertical infrastructure improvements at the 105 county fairs in the Association. Each county fair will receive approximately \$10,100.

Technology Reinvestment Fund

By statute, \$17,500,000 is appropriated from the General Fund to the TRF (Iowa Code section [8.57C\(3\)](#)). *In lieu of the General Fund appropriation, the Governor is recommending \$18,279,217 be appropriated from the RIIIF to the TRF for FY 2026. Total recommended appropriations from the TRF are \$18,269,217 in FY 2026.*

Governor’s FY 2026 Recommendation from the Technology Reinvestment Fund (TRF)

Department of Corrections

DOC Technology: *The Governor is recommending \$3,013,466 in FY 2026 for various technology projects.* The projects include:

- Camera system upgrades and replacements.
- Statewide body cameras.
- Taut wire system upgrade at the Anamosa State Penitentiary (ASP).
- Uninterrupted Power Supply (UPS) backup system replacement at the Fort Dodge Correctional Facility (FDCF).
- Computer backup system installation at the ASP.
- Personal Data Assistant (PDA) replacements at the Iowa Correctional Institution for Women (ICIW).
- Automated staff tracking ID systems installation at the ASP, Newton Correctional Facility (NCF), Clarinda Correctional Facility (CCF), and the FDCF.
- Door control system replacement at the ICIW.
- Building automation system upgrade at the ASP.
- Building automation system migration at the FDCF.
- Building automation system replacement at the NCF.
- Phone system upgrade at the North Central Correctional Facility (NCCF).
- Sodium hydroxide system replacement at the FDCF.

Iowa Economic Development Authority

Enterprise Management System: *The Governor is recommending \$5,375,000 for FY 2026.* This appropriation would fund the modernization of more than 30 different systems into a single enterprise management system that will serve as a “one-stop shop” for all agency interactions and be able to be shared with other agencies.

Department of Education

- **Iowa Communications Network (ICN) Part III Maintenance and Leases:** *The Governor is recommending \$2,727,000 for FY 2026.* This funding is to pay the costs of maintenance and leases associated with Part III fiber connections for the ICN. The fiberoptic cables for Part III sites are leased from the private sector vendors that installed the cable. The ICN administers leased digital data circuits to over 400 K-12 facilities and districts, libraries, and Area Education Agencies (AEAs).
- **Statewide Education Data Warehouse:** *The Governor is recommending \$600,000 for FY 2026 for continued development and implementation of a statewide education data warehouse.* The funds will support the statewide education data warehouse that is used in conjunction with systemwide improvements for education resources and accessibility of the resources.

Department of Homeland Security and Emergency Management

Emergency Medical Services Mass Messaging System: *The Governor is recommending \$400,000 for FY 2026.* The funds will be used to operate the System, which is available free of charge to all counties. The System can be used by State and local authorities to quickly disseminate emergency information to residents of counties.

Department of Management (DOM)

- **Searchable Online Database (Transparency Project):** *The Governor is recommending \$45,000 for FY 2026 for continued funding of the development of the searchable online database.*
- **Electronic Grants Management System:** *The Governor is recommending \$70,000 for FY 2026 for continued funding of the Electronic Grants Management System.* IowaGrants.gov provides a single portal for potential applicants to search for open solicitations for ongoing grant programs offered by State agencies.
- **Local Government Budget and Property Tax System:** *The Governor is recommending \$120,000 for FY 2026 to upgrade and redesign the budget and property tax system.* The System is used annually by local governments to submit information to the DOM.
- **Socrata Licensing:** *The Governor is recommending \$358,429 for FY 2026 for software licensing for data.iowa.gov.* This is a subscription to a platform that provides the public access to online data sets published by the Executive Branch. This appropriation amount is less than in previous years due to the move from Socrata to Google licensing.
- **Office of the Chief Information Officer (OCIO) Security Office:** *The Governor is recommending \$2,947,658 for FY 2026.* This appropriation supports the ongoing software licensing for statewide endpoint detection and cybersecurity incident investigation response.
- **Criminal Justice Information System (CJIS):** *The Governor is recommending \$1,400,000 for FY 2026.* The CJIS allows the automated exchange of criminal justice information among local, State, and federal criminal justice agencies. This funding was previously appropriated to the HHS in FY 2025. *The Governor is recommending aligning this funding under the DOM.*
- **Justice Data Warehouse:** *The Governor is recommending \$282,664 for FY 2026 for continued maintenance and hosting costs of the Justice Data Warehouse platform.* This funding was previously appropriated to the HHS in FY 2025. *The Governor is recommending aligning this funding under the DOM.*
- **Justice Data Warehouse Transition:** *The Governor is recommending \$290,000 in FY 2026.* The current server at the Hoover building that hosts the Justice Data Warehouse is being retired, and this appropriation would support the one-time costs to move to Google Cloud.

Department of Public Defense

DPD Technology Projects: *The Governor is recommending \$220,000 in FY 2026 for technology projects, including State Active Duty software upgrade and Office 365 data conversion.*

Treasurer of State

- **Clearwater Software:** *The Governor is recommending \$192,000 in FY 2026.* This software would assist the Treasurer of State in tracking investments and monthly interest allocations.

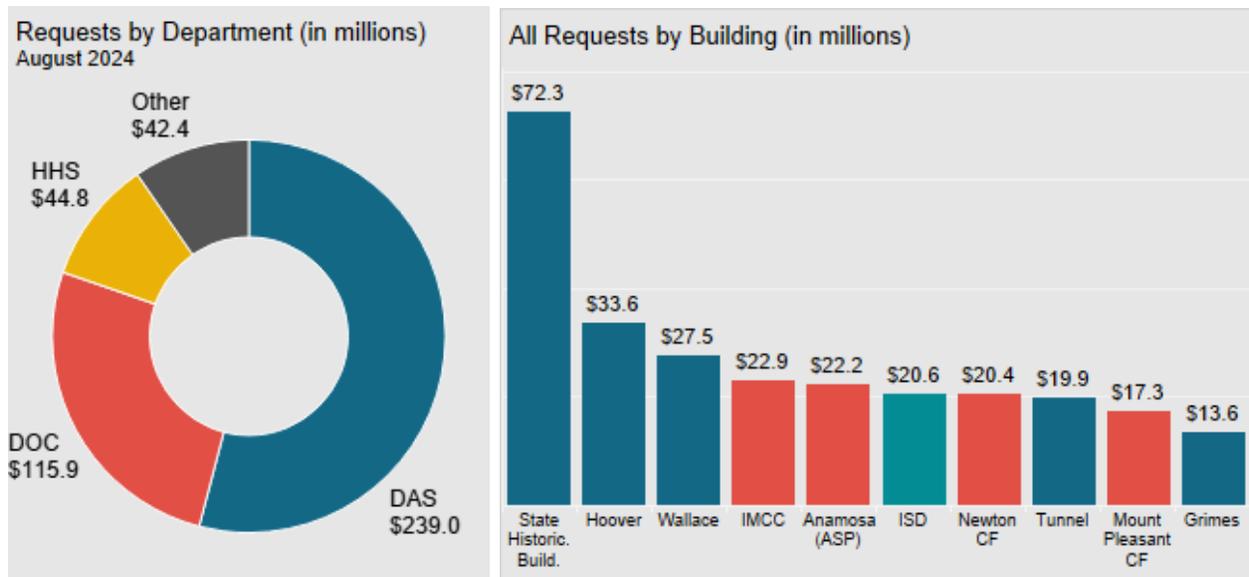
- **Tyler Tech Software:** *The Governor is recommending \$228,000 in FY 2026.* This software would assist the Treasurer of State’s Office in daily bank and fund reconciliations with the Integrated Information for Iowa (I/3) State accounting system.

Discussion Items

Judicial Branch Budget Request — Iowa Code section [602.1301](#) was amended by 2022 Iowa Acts, [House File 2558](#) (FY 2023 Judicial Branch Appropriations Act), and the language requiring the DOM to submit the Judicial Branch budget to the Governor for inclusion without change as part of the Governor’s proposed budget request to the General Assembly was removed. In accordance with Iowa Code section 602.1301, the Judicial Branch submitted its budget request on December 1, 2024. The Judicial Branch requested \$229,000 from the RIIF for FY 2026 for furniture following the Linn County courthouse renovation.

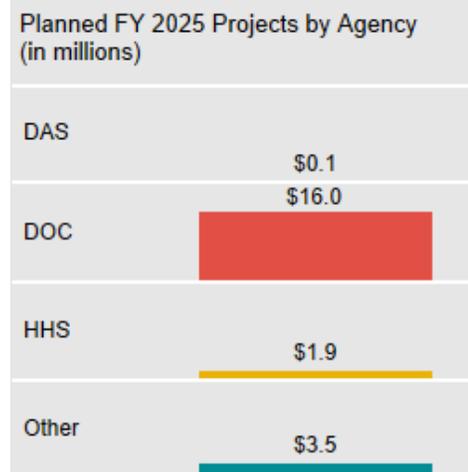
Summer 2024 Major Maintenance List

The DAS defines major maintenance as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components.” In the FY 2025 Infrastructure Appropriations Act, the General Assembly appropriated a total of \$112,000,000 for major maintenance over five years. Major maintenance requests totaled \$442,123,371 in summer 2024. The figures below display major maintenance requests by the departments and the Capitol Complex, which is managed by the DAS.



A number of agencies request major maintenance funding from the DAS. However, most requests are for buildings on the Capitol Complex, for DOC facilities, and for HHS facilities. The figure on the top right displays total requests for the top 10 facilities by dollar amount. The figure also includes requests for service and pedestrian tunnel repairs on the Capitol Complex. These 10 buildings (or categories) account for \$270,358,796 of the total requests. Another important note is that a single project can considerably change the total need of a single facility. For instance, in the case of the Wallace and Hoover buildings, repairs to the HVAC system are estimated at \$22,500,000 and \$23,348,876, respectively. Requests for the State Historical Building (SHB) consist of a number of projects. The largest of these requests include replacing the building envelope (\$39,000,000) and replacing the HVAC (\$18,311,630).

Based on the appropriation of \$22,000,000 for FY 2025, the DAS has identified a list of projects that are currently planned to be funded this fiscal year. These plans and estimated project costs could change as projects are reassessed. Planned project totals by department are presented on the previous page. The DOC is expected to receive \$15,950,000 over this time. The HHS is expected to receive \$1,935,000, and the Capitol Complex is expected to receive \$146,446. Additionally, under “Other,” the Iowa School for the Deaf is expected to receive \$1,600,000 and Terrace Hill is expected to receive \$1,890,000.



Wallace Building

The Governor is recommending the demolition or sale of the Wallace State Office Building and adjacent parking garage. The projected costs to demolish or sell the building and parking garage are \$7,000,000 and the estimated revenue from the sale of the building and parking garage is \$9,000,000. Iowa Code section [8A.321](#) requires authorization of a constitutional majority of each house of the General Assembly and Governor approval to dispose of any building on the Capitol Complex. Proceeds from the sale of real property are credited to the General Fund.

Rebuild Iowa Infrastructure Fund

The RIIF ended FY 2024 with a balance of \$110,576,986. Revenues from State Wagering Taxes and interest revenue ended FY 2024 higher than forecasted. Estimates for FY 2025 and FY 2026 have been revised downward at recent meetings of the Revenue Estimating Conference. These revenue decreases are due to expected decreases in gambling taxes paid by Iowa casinos. After these changes, the estimated ending balance for FY 2025 is \$79,185,511. After currently enacted appropriations are considered, it is estimated that \$160,587,241 will be available for appropriation in FY 2026. The figure below does not incorporate the Governor’s recommendations.

Rebuild Iowa Infrastructure Fund (RIIF)			
(in millions)			
	Actual FY 2024	Estimated FY 2025	Estimated FY 2026
Funds Available			
Balance Forward	\$ 72,311,447	\$ 110,576,986	\$ 79,185,511
Total Casino Wagering Taxes	201,114,908	173,165,905	157,357,000
Interest	49,911,413	47,000,000	30,000,000
Tobacco Settlement Payments	42,857,773	9,684,560	8,819,730
Total Funds Available	<u>366,195,541</u>	<u>340,427,451</u>	<u>275,362,240</u>
Appropriations	255,775,796	261,241,940	114,775,000
Reversions	-157,241	0	0
Ending Balance	<u>\$ 110,576,986</u>	<u>\$ 79,185,511</u>	<u>\$ 160,587,240</u>
FY 2026 Estimated Available Funding			\$ 160,587,240

Year-to-Date State Gambling Revenue

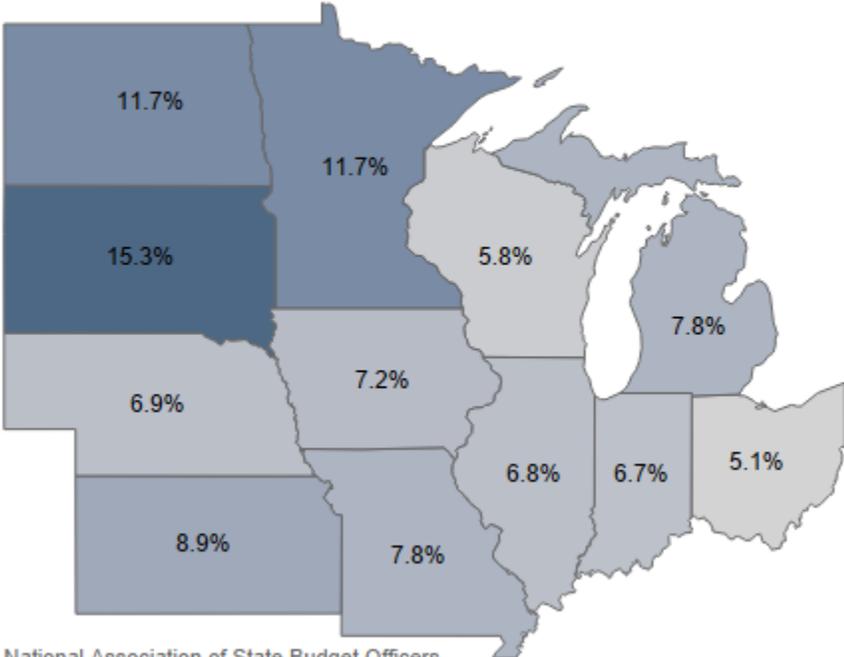
State wagering taxes are imposed on casino table games and slot machines and make up the vast majority of revenue remitted to the State from casinos. For the first half of FY 2025, State tax from Iowa casinos was lower than what was collected in FY 2023 and FY 2024 for the same months. Through December, State tax is down -5.7% compared to the same months in FY 2024. The figure below includes the State wagering taxes by fiscal quarter for Iowa casinos since 2019.

Iowa Casino State Tax by Fiscal Quarter (in millions)							
	2019	2020	2021	2022	2023	2024	2025
Q1	\$68.8	\$68.8	\$65.7	\$81.6	\$82.1	\$78.5	\$73.4
Q2	\$73.6	\$75.8	\$71.1	\$88.1	\$84.9	\$84.3	\$80.1
Q3	\$71.8	\$62.9	\$83.7	\$88.2	\$87.6	\$83.2	
Q4	\$76.9	\$23.3	\$94.1	\$91.5	\$87.4	\$85.0	
Total	\$291.1	\$230.8	\$314.5	\$349.4	\$342.0	\$331.0	\$153.5

Numbers may not total due to rounding.

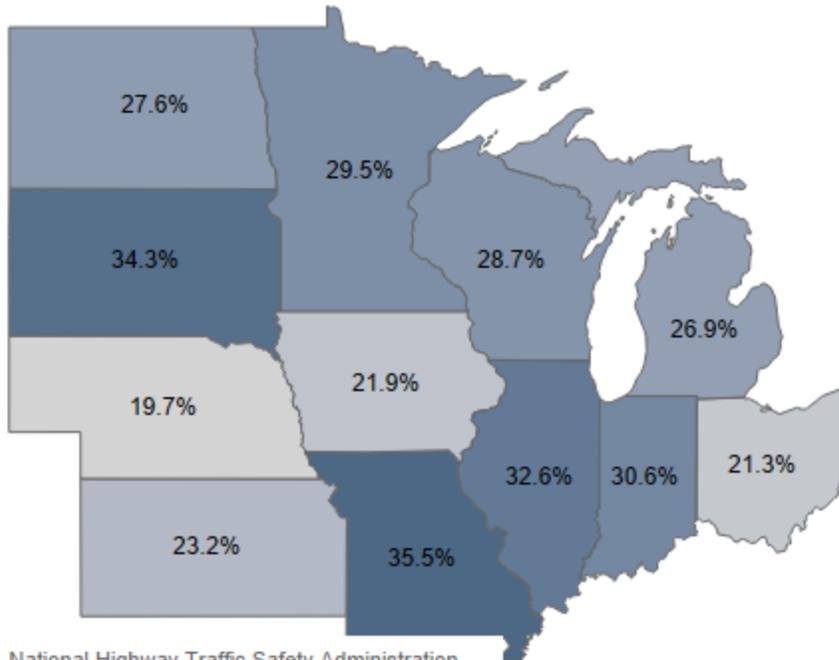
Comparison to Other States — Transportation Outcomes

Percentage of Transportation Expenditure Compared to Total Expenditure — FY 2024



Source: National Association of State Budget Officers, State Expenditure Report

Percentage of Traffic Fatalities That Are Speeding Related — 2022



Source: National Highway Traffic Safety Administration, Traffic Safety Facts 2022

Legislative Services Agency (LSA) Publications

The following recent publications by the LSA are related to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee:

Fiscal Topics:

- [*Transportation Investment Moves the Economy in the Twenty-First Century \(TIME-21\) Fund*](#)
- [*Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2024*](#)
- [*Revitalize Iowa’s Sound Economy \(RISE\) Program*](#)
- [*Special License Plates*](#)
- [*Automatic Traffic Enforcement System*](#)
- [*State Gaming Revenues — FY 2024*](#)
- [*Technology Reinvestment Fund*](#)
- [*Vertical Infrastructure Requirement Exemptions*](#)
- [*Major Maintenance List — August 2024*](#)
- [*Sports Wagering Receipts Fund*](#)
- [*Rebuild Iowa Infrastructure Fund \(RIIF\)*](#)

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](#).

LSA Staff Contacts: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov
 Garry Martin (515.281.4611) garry.martin@legis.iowa.gov



Appendix F – Infrastructure Balance Sheets

Analysis of the Governor’s Budget Recommendations

The following pages show the balance sheets for the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund (TRF).

Rebuild Iowa Infrastructure Fund — Governor Recommendations

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Note: Previously enacted appropriations and standing appropriations are in bold.

	Enacted		Gov. Rec. FY 2026
	Actual FY 2024	Estimated FY 2025	
Revenues and Resources			
Balance Forward	\$ 72,308,752	\$ 110,576,986	\$ 79,185,511
Adjustment to Balance Forward	2,695		
State Wagering Tax and Fee Revenues			
<i>Wagering Tax and Fees</i>	188,137,331	154,857,000	142,957,000
<i>Revenue Bond Debt Service Fund Transfer</i>	12,977,577	10,650,000	10,650,000
<i>Federal Subsidy Holdback Fund Transfer</i>	-	7,658,905	3,750,000
Total State Wagering Taxes and Fees	<u>201,114,908</u>	<u>173,165,905</u>	<u>157,357,000</u>
Interest	49,911,413	47,000,000	30,000,000
MSA Tobacco Settlement Payments	42,857,773	9,684,560	8,819,730
Total Resources	<u>\$ 366,195,541</u>	<u>\$ 340,427,451</u>	<u>\$ 275,362,241</u>
Appropriations			
Administrative Services			
Major Maintenance	\$ 20,000,000	\$ 22,000,000	\$ 22,000,000
Major Maintenance West Capitol Steps	-	2,000,000	-
<i>Routine Maintenance (standing appropriation)</i>	2,000,000	2,000,000	2,000,000
Capitol Complex Security Cameras	200,000	-	-
Elevator Upgrades/Replacements	-	5,364,500	-
Fleet Building Demolition	-	-	1,500,000
Historical Building Sustainable Storage	-	-	5,000,000
Agriculture & Land Stewardship			
Water Quality Initiative	8,200,000	8,200,000	8,200,000
Renewable Fuel Infrastructure Fund	10,000,000	10,000,000	10,000,000
Renewable Fuel Infrastructure Fund - Supplement	5,000,000	2,000,000	-
Renewable Fuel Infrastructure Fund - Corrective Awards	-	2,000,000	-
Fertilizer Management	1,000,000	1,000,000	1,000,000
Department for the Blind			
Building Repairs	232,000	225,600	559,000
Corrections			
DOC Capitals - Prison Body Scanners	865,000	-	-
DOC Capitals - MPCF Apprenticeship Building	1,200,000	-	-
DOC Capitals - IMCC Electrical Upgrade	2,800,000	-	-
CBC District 4 Central Office	-	-	4,163,847
Economic Development			
Community Attraction & Tourism Grants	10,000,000	10,000,000	10,000,000
Destination Iowa Fund	6,500,000	10,000,000	10,000,000
Regional Sports Authorities	700,000	700,000	-
Strengthening Communities Grants - Rural YMCAs	250,000	250,000	250,000
USS Iowa Battleship Deck Renovation	-	750,000	750,000
Education			
ISD - Girls' Dormitory Renovation	5,700,000	-	-
Health and Human Services			
Brain Injury Rehabilitation Facility - On With Life	750,000	-	-
Major Projects - Woodward Tunnel Decentralization	5,572,736	14,500,000	14,275,000
Newborn Safety Box	15,000	-	-
Lucas Building Renovation	-	5,000,000	-
CCUSO Patient Doors Conversion	-	50,000	-
CCUSO Renovation	-	7,000,000	-
Iowa Medical Examiner Office Expansion	-	5,000,000	28,000,000
Homeland Security and Emergency Management			
Levee Improvement Fund	-	10,000,000	-
Iowa Communications Network			
Lucas Building Switch Room HVAC	578,412	-	-
JFHQ Network Redundancy	-	-	2,000,000
Iowa Ethics and Campaign Disclosure Board			
Office Space Renovations	66,000	-	-
Iowa Finance Authority			
<i>State Housing Trust Fund (standing appropriation)</i>	3,000,000	3,000,000	3,000,000

Rebuild Iowa Infrastructure Fund — Governor Recommendations

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Note: Previously enacted appropriations and standing appropriations are in bold.

	Enacted		Gov. Rec. FY 2026
	Actual FY 2024	Estimated FY 2025	
Iowa Law Enforcement Academy			
Driving Training Facility	-	-	15,000,000
Judicial Branch			
Woodbury County Project	100,000	-	-
Judicial Building Improvements	-	475,000	-
Dallas County Courthouse Renovation and Furniture	-	481,200	-
Johnson County Courthouse Renovation and Furniture	-	111,000	-
Linn County Courthouse Renovation and Furniture	-	-	229,000
Legislative Branch			
<i>Capitol Building Maintenance (standing appropriation)</i>	500,000	500,000	500,000
Management			
<i>Environment First Fund (standing appropriation)</i>	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund	18,390,290	21,131,873	18,269,217
Natural Resources			
Lake Restoration & Water Quality	9,600,000	9,600,000	9,600,000
State Park Infrastructure	5,000,000	5,000,000	5,000,000
One-Time State Park Infrastructure - ADA Compliance	-	1,000,000	-
Water Trails and Low Head Dam Grants	1,500,000	1,500,000	1,500,000
Community Forestry Grant Program	250,000	250,000	250,000
Iowa State Fair Building Renovation	500,000	-	-
Honey Creek	6,000,000	-	-
Derelict Buildings Program	-	-	800,000
Public Defense			
Facility/Armory Maintenance	2,100,000	2,100,000	2,100,000
Statewide Modernization - Readiness Centers	2,100,000	2,100,000	2,100,000
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000
JFHQ Chiller Replacement	2,442,000	-	-
WDM Armory	1,000,000	-	-
Public Safety			
Statewide Communications System	6,754,358	6,424,379	6,486,177
DPS Equipment Fund	2,500,000	2,500,000	2,500,000
Regents			
Tuition Replacement	27,900,000	26,500,000	25,600,000
ISU - Veterinary Diagnostic Laboratory Phase 2	18,000,000	-	-
UNI - Industrial Technology Center	-	3,850,000	-
Iowa Lakeside Lab Infrastructure	-	3,000,000	3,000,000
UNI - Public Policy Center at Commons	-	-	4,720,000
State Fair			
Barn Restoration	6,000,000	-	-
Agriculture Facility	-	-	2,500,000
Transportation			
Recreational Trails	2,500,000	2,500,000	2,500,000
Recreational Trails Supplement	-	1,000,000	-
Public Transit Vertical Infrastructure Grants	1,000,000	1,500,000	1,500,000
Railroad Revolving Loan and Grant	500,000	2,000,000	2,000,000
Comm. Air Service Vertical Infrastructure Grants	1,900,000	1,900,000	1,900,000
General Aviation Vertical Infrastructure Grants	1,000,000	1,000,000	1,000,000
Commercial Air Service Terminals	10,000,000	-	-
Treasurer			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000
Veterans Affairs			
Cemetery Equipment Replacement	-	168,388	-
Net Appropriations	\$ 255,775,796	\$ 261,241,940	\$ 275,362,241
Reversions	(157,241)	-	-
Ending Balance	\$ 110,576,986	\$ 79,185,511	\$ -

Note: Below are the current previously enacted appropriated for years beyond FY 2026:

•DAS Major Maintenance will receive \$22,000,000 in FY 2027, FY 2028, and FY 2029.

•The Iowa Medical Examiner Office expansion will receive \$3,300,000 in FY 2027.

Technology Reinvestment Fund — Governor Recommendations

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

	Actual FY 2024	Estimated FY 2025	Gov. Rec. FY 2026
Resources			
Beginning Balance	\$ 519,424	\$ 121,924	\$ 121,924
RIIF Appropriation	18,390,290	21,131,873	18,269,217
General Fund Appropriation	-	-	-
Total Resources	\$ 18,909,714	\$ 21,253,797	\$ 18,391,141
Appropriations			
Attorney General's Office			
Cybersecurity & Technology	\$ 278,503	\$ 278,503	\$ -
Auditor of State			
Server Move to LightEdge	292,500	-	-
Board of Parole			
Technology Programming	20,000	-	-
Corrections			
Technology Projects	-	-	3,013,466
DOC Body Cameras	325,000	-	-
Camera System Upgrades at DOC Institutions	1,879,936	2,464,779	-
IMCC Pharmacy Pill Counting Machines	-	200,000	-
IMCC Network Switch Replacement	-	100,000	-
ICIW Network Switch Replacement	-	500,000	-
ICIW and IMCC Server Replacement	-	200,000	-
CBC Technology Updates	-	139,500	-
Economic Development Authority			
Enterprise Management System	-	-	5,375,000
Education			
Statewide Education Data Warehouse	600,000	600,000	600,000
ICN Part III Maintenance & Leases	2,727,000	2,727,000	2,727,000
Iowa PBS Digital Asset Management System	343,808	196,000	-
Health and Human Services			
Medicaid Technology	1,578,280	1,335,178	-
Poison Control Center	34,000	34,000	-
Criminal Justice Info System (CJIS) Integration	1,400,000	1,400,000	-
Justice Data Warehouse	282,664	282,664	-
MEME Maintenance and Operations	-	330,000	-
Homeland Security and Emergency Management			
Mass Notification and Emer. Messaging System	400,000	400,000	400,000
Iowa Law Enforcement Academy			
Simulator Replacement	100,000	-	-
Judicial Branch			
Install/Repurpose Sound Systems	565,000	-	-
Woodbury County LEC Technology	125,290	-	-
Management			
Searchable Online Database	45,000	45,000	45,000
Electronic Grant Management System	50,000	70,000	70,000
Local Government Budget & Property Tax System	120,000	120,000	120,000
Socrata Software License	382,131	382,131	358,429
OCIO Phone Management Software	3,180,000	-	-
Local Gov. Property Tax Tech. Update	100,000	-	-
OCIO Security Office	-	2,947,658	2,947,658
Criminal Justice Info System (CJIS) Integration	-	-	1,400,000
Justice Data Warehouse	-	-	282,664
Justice Data Warehouse Transition	-	-	290,000
Natural Resources			
Law Enforcement Radios	-	1,565,000	-
Public Defense			
Technology Projects	-	-	220,000
Revenue			
Tax System Modernization	4,070,460	4,070,460	-

Technology Reinvestment Fund — Governor Recommendations

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

	Actual FY 2024	Estimated FY 2025	Gov. Rec. FY 2026
Secretary of State			
Cyber Technology	-	324,000	-
Treasurer of State			
Clearwater Software	-	192,000	192,000
Tyler Tech. Software	-	228,000	228,000
Total Appropriations	\$ 18,899,572	\$ 21,131,873	\$ 18,269,217
Estimated Reversions	-111,780	-	-
Ending Balance	<u>\$ 121,924</u>	<u>\$ 121,924</u>	<u>\$ 121,924</u>

The following information summarizes FY 2024 General Fund and non-General Fund appropriations for departments under the purview of the Transportation, Infrastructure and Capitals 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.

Transportation, Infrastructure, and Capitals – FY 2024
Other Funds

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Bal. Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Administrative Services Capitals	Capitol Complex Security - RIIF	\$200,000	\$0	\$0	\$0	\$200,000	\$837,409	\$0	\$0	\$-631,090	\$0	\$206,320	\$406,320
	Major Maintenance - RIIF	\$20,000,000	\$0	\$0	\$0	\$20,000,000	\$28,391,018	\$0	\$0	\$-26,223,495	\$-29,997	\$2,137,525	\$22,137,525
	Routine Maintenance (Standing) - RIIF	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Agriculture and Land Stewardship, Dept of	Fertilizer Management - RIIF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$743,223	\$0	\$0	\$0	\$0	\$743,223	\$1,743,223
	Renewable Fuel Infra Fund - RIIF	\$10,000,000	\$0	\$0	\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000,000
	Renewable Fuel Infra. Fund Supplement - RIIF	\$5,000,000	\$0	\$0	\$0	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000
	Water Quality Initiative - RIIF	\$8,200,000	\$0	\$0	\$0	\$8,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$8,200,000
Attorney General	AG Cybersecurity and Technology - TRF	\$278,503	\$0	\$0	\$0	\$278,503	\$0	\$0	\$0	\$-176,973	\$0	\$-176,973	\$101,530
Auditor of State	Technology Projects - TRF	\$292,500	\$0	\$0	\$0	\$292,500	\$0	\$0	\$0	\$0	\$-2,151	\$-2,151	\$290,349
Blind Capitals, Department for the	Building Repairs - RIIF	\$232,000	\$0	\$0	\$0	\$232,000	\$88,637	\$0	\$0	\$-94,443	\$0	\$-5,805	\$226,195
Corrections Capitals	Camera System Upgrades at DOC Inst. - TRF	\$1,879,936	\$0	\$0	\$0	\$1,879,936	\$0	\$0	\$0	\$-1,869,148	\$0	\$-1,869,148	\$10,788
	Clarinda Correctional Facility Kitchen Expansion - RIIF	\$0	\$0	\$0	\$0	\$0	\$8,644,298	\$0	\$0	\$-7,944,362	\$0	\$699,936	\$699,936
	Clarinda Correctional Facility Kitchen FF&E - RIIF	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$-750,000	\$0	\$0	\$0
	DOC Body Cameras - TRF	\$325,000	\$0	\$0	\$0	\$325,000	\$0	\$0	\$0	\$-325,000	\$0	\$-325,000	\$0
	DOC Capital Projects - RIIF	\$0	\$0	\$0	\$0	\$0	\$4,900,000	\$0	\$0	\$-4,900,000	\$0	\$0	\$0
	DOC Radio Software Upgrade - TRF	\$0	\$0	\$0	\$0	\$0	\$13,915	\$0	\$0	\$-1,547	\$0	\$12,368	\$12,368
	DOC Tech. Reinvestment Projects - TRF	\$0	\$0	\$0	\$0	\$0	\$1,242,096	\$0	\$0	\$-710,898	\$0	\$531,198	\$531,198
	IMCC Electrical Service Upgrades - RIIF	\$2,800,000	\$0	\$0	\$0	\$2,800,000	\$0	\$0	\$0	\$-2,753,296	\$0	\$-2,753,296	\$46,704
	MPCF Apprenticeship Bldg. - RIIF	\$1,200,000	\$0	\$0	\$0	\$1,200,000	\$0	\$0	\$0	\$-1,103,654	\$0	\$-1,103,654	\$96,346
Prison Body Scanners - RIIF	\$865,000	\$0	\$0	\$0	\$865,000	\$0	\$0	\$0	\$-4,175	\$0	\$-4,175	\$860,826	

Transportation, Infrastructure, and Capitals – FY 2024
Other Funds

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Bal. Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Economic Development Authority	Community Attraction & Tourism Grants - RIIF	\$10,000,000	\$0	\$0	\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000,000
	Destination Iowa - RIIF	\$6,500,000	\$0	\$0	\$0	\$6,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500,000
	Regional Sports Authorities - RIIF	\$700,000	\$0	\$0	\$0	\$700,000	\$60,959	\$0	\$0	\$-245,959	\$0	\$-185,000	\$515,000
	Rural YMCA Grant Program - RIIF	\$250,000	\$0	\$0	\$0	\$250,000	\$392,503	\$0	\$0	\$-407,979	\$0	\$-15,476	\$234,524
Education, Department of	Digital Asset Management System - TRF	\$343,808	\$0	\$0	\$0	\$343,808	\$0	\$0	\$0	\$-343,808	\$0	\$-343,808	\$0
	ICN Part III Leases & Maintenance - TRF	\$2,727,000	\$0	\$0	\$0	\$2,727,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,727,000
	Iowa PBS Equipment Replacement - TRF	\$0	\$0	\$0	\$0	\$0	\$2,393,006	\$0	\$0	\$-1,000,000	\$0	\$1,393,006	\$1,393,006
	ISD - Girls' Dormitory Renovation - RIIF	\$5,700,000	\$0	\$0	\$0	\$5,700,000	\$0	\$0	\$0	\$-5,521,662	\$0	\$-5,521,662	\$178,338
	Statewide Ed Data Warehouse - TRF	\$600,000	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
Ethics and Campaign Disclosure Bo..	Office Space Improvements - RIIF	\$66,000	\$0	\$0	\$0	\$66,000	\$0	\$0	\$0	\$0	\$0	\$0	\$66,000
General Assembly Capitals	Capitol Bldg Gutter Replacement - RIIF	\$0	\$0	\$0	\$0	\$0	\$501,875	\$0	\$0	\$0	\$0	\$501,875	\$501,875
	Repair and Renovate State Capitol Domes - RIIF	\$0	\$0	\$0	\$0	\$0	\$3,278,565	\$0	\$0	\$-1,323,392	\$0	\$1,955,173	\$1,955,173
	State Capitol Maintenance Fund - RIIF	\$500,000	\$0	\$0	\$0	\$500,000	\$1,866,551	\$0	\$0	\$-2,393,362	\$0	\$-526,811	\$-26,811
Health and Human Services Capitals	FACS System Replacement - TRF	\$0	\$0	\$0	\$0	\$0	\$995,840	\$0	\$0	\$0	\$0	\$995,840	\$995,840
	Major Projects - RIIF	\$5,572,736	\$0	\$0	\$0	\$5,572,736	\$1,543,795	\$0	\$0	\$-16,283	\$-127,122	\$1,400,390	\$6,973,126
	Medicaid Technology - TRF	\$1,578,280	\$0	\$0	\$0	\$1,578,280	\$5,996,643	\$0	\$0	\$-6,818,692	\$0	\$-822,049	\$756,231
	State Poison Control Center - TRF	\$34,000	\$0	\$0	\$0	\$34,000	\$512	\$0	\$0	\$-512	\$0	\$0	\$34,000
Health and Human Services, Department of	Brain Injury Rehabilitation Facility - RIIF	\$750,000	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
	Criminal Justice Info System (CJIS) - TRF	\$1,400,000	\$0	\$0	\$0	\$1,400,000	\$375,394	\$0	\$0	\$-330,681	\$0	\$44,713	\$1,444,713
	Justice Data Warehouse - TRF	\$282,664	\$0	\$0	\$0	\$282,664	\$0	\$0	\$0	\$-40,692	\$0	\$-40,692	\$241,972

Transportation, Infrastructure, and Capitals – FY 2024
Other Funds

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Bal. Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Human Services, Department of	Newborn Safety Box - RIIF	\$15,000	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Homeland Security and Emergency Mgmt	Flood Prevention Study - RIIF	\$0	\$0	\$0	\$0	\$0	\$84,543	\$0	\$0	\$0	\$-122	\$84,421	\$84,421
	Mass Notification & Emer Messaging - TRF	\$400,000	\$0	\$0	\$0	\$400,000	\$147,511	\$0	\$0	\$-146,965	\$0	\$546	\$400,546
Inspections, Appeals and Licensing, Department of	Administrative Hearings E-Filing Upgrade - TRF	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$-60,900	\$0	\$39,100	\$39,100
	Food Safety Sys. Enhanc. & GovConnect - TRF	\$0	\$0	\$0	\$0	\$0	\$410,000	\$0	\$0	\$-410,000	\$0	\$0	\$0
	Health Facilities Database Enhancement - TRF	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$-250,000	\$0	\$0	\$0
Iowa Finance Authority	State Housing Trust Fund (STND) - RIIF	\$3,000,000	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
Judicial Branch	County Courthouse Technology - TRF	\$125,290	\$0	\$0	\$0	\$125,290	\$338,812	\$0	\$0	\$-114,256	\$0	\$224,556	\$349,846
	Repurpose/Install CTI Sound Systems - TRF	\$565,000	\$0	\$0	\$0	\$565,000	\$0	\$0	\$0	\$0	\$0	\$0	\$565,000
Judicial Branch Capitals	Justice Center Furniture & Equip - RIIF	\$0	\$0	\$0	\$0	\$0	\$1,265,479	\$0	\$0	\$0	\$0	\$1,265,479	\$1,265,479
	Remodel Projects/Furniture Requests - RIIF	\$0	\$0	\$0	\$0	\$0	\$563,587	\$0	\$0	\$-563,587	\$0	\$0	\$0
	Woodbury Co LEC New Construction Project - RIIF	\$100,000	\$0	\$0	\$0	\$100,000	\$165,000	\$0	\$0	\$-94,882	\$0	\$70,118	\$170,118
Law Enforcement Academy	ILEA Technology Projects - TRF	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$-95,426	\$0	\$-95,426	\$4,574
Management, Department of	Iowa Grants Mgmt Implementation - TRF	\$50,000	\$0	\$0	\$0	\$50,000	\$47,027	\$0	\$0	\$-34,599	\$0	\$12,428	\$62,428
	Local Gov. Property Tax Tech. Update - TRF	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$-503	\$-503	\$99,497	
	Local Gov't Budget & Property Tax System - TRF	\$120,000	\$0	\$0	\$0	\$120,000	\$117,005	\$0	\$0	\$-151,231	\$0	\$-34,227	\$85,773
	OCIO Phone Management Software - TRF	\$3,180,000	\$0	\$0	\$0	\$3,180,000	\$0	\$0	\$0	\$-2,215,722	\$0	\$-2,215,722	\$964,278
	Searchable Online Databases - TRF	\$45,000	\$0	\$0	\$0	\$45,000	\$83,374	\$0	\$0	\$-37,962	\$0	\$45,412	\$90,412
	Socrata License - TRF	\$382,131	\$0	\$0	\$0	\$382,131	\$19,861	\$0	\$0	\$-18,697	\$0	\$1,164	\$383,295
Natural Resources Capitals	Fort Atkinson State Park Preserve Renovations - RIIF	\$0	\$0	\$0	\$0	\$0	\$358,000	\$0	\$0	\$-15,673	\$0	\$342,327	\$342,327

Transportation, Infrastructure, and Capitals – FY 2024
Other Funds

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Bal. Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Natural Resources Capitals	Honey Creek - RIIF	\$6,000,000	\$0	\$0	\$0	\$6,000,000	\$0	\$0	\$0	\$-5,564,909	\$0	\$-5,564,909	\$435,091
	Lake Restoration & Water Quality - RIIF	\$9,600,000	\$0	\$0	\$0	\$9,600,000	\$12,317,133	\$0	\$0	\$-16,253,694	\$0	\$-3,936,561	\$5,663,439
	State Park Infrastructure - RIIF	\$5,000,000	\$0	\$0	\$0	\$5,000,000	\$4,375,992	\$0	\$0	\$-5,749,189	\$0	\$-1,373,197	\$3,626,803
Natural Resources, Department of	Community Forestry Grant Program - RIIF	\$250,000	\$0	\$0	\$0	\$250,000	\$5,730	\$0	\$0	\$-146,373	\$0	\$-140,644	\$109,356
	Iowa State Fair Building Improvements - RIIF	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$-145,670	\$0	\$-145,670	\$354,330
	On-Stream Impoundment Restoration - RIIF	\$0	\$0	\$0	\$0	\$0	\$545,934	\$0	\$0	\$-348,284	\$0	\$197,649	\$197,649
	Water Trails Low Head Dam Prog. - RIIF	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$1,431,113	\$0	\$0	\$-1,469,627	\$0	\$-38,514	\$1,461,486
Parole, Board of	Technology Projects - TRF	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$-20,000	\$0	\$-20,000	\$0
Public Defense Capitals	Camp Dodge Infrastructure Upgrades - RIIF	\$550,000	\$0	\$0	\$0	\$550,000	\$219,721	\$0	\$0	\$-497,212	\$0	\$-277,491	\$272,509
	Facility/Armory Maintenance - RIIF	\$2,100,000	\$0	\$0	\$0	\$2,100,000	\$1,719,479	\$0	\$0	\$-809,620	\$0	\$909,859	\$3,009,859
	JFHQ Chiller Replacement - RIIF	\$2,442,000	\$0	\$0	\$0	\$2,442,000	\$0	\$0	\$0	\$-2,421,701	\$0	\$-2,421,701	\$20,299
	Modernization of Readiness Ctrs - RIIF	\$2,100,000	\$0	\$0	\$0	\$2,100,000	\$1,681,759	\$0	\$0	\$-1,126,159	\$0	\$555,601	\$2,655,601
	West Des Moines Armory - RIIF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$5,057,985	\$0	\$0	\$-1,657,430	\$0	\$3,400,555	\$4,400,555
Public Defense, Department of	Technology Projects - TRF	\$0	\$0	\$0	\$0	\$0	\$122,110	\$0	\$0	\$-73,554	\$0	\$48,557	\$48,557
Public Safety Capitals	Fire Fighter Training Facility - RIIF	\$0	\$0	\$0	\$0	\$0	\$2,088,590	\$0	\$0	\$-1,721,471	\$0	\$367,119	\$367,119
	Human Trafficking Hotel/Motel Training Sys - TRF	\$0	\$0	\$0	\$0	\$0	\$43,239	\$0	\$0	\$0	\$-9,022	\$34,217	\$34,217
Public Safety, Department of	Criminal History Record System - TRF	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$600,000
	DPS Body-Worn Cameras Licensing - TRF	\$0	\$0	\$0	\$0	\$0	\$385,000	\$0	\$0	\$-385,000	\$0	\$0	\$0
	DPS HQ Data Center UPS Replacement - TRF	\$0	\$0	\$0	\$0	\$0	\$74,000	\$0	\$0	\$0	\$-74,000	\$0	\$0
	Oracle Database Appliance - TRF	\$0	\$0	\$0	\$0	\$0	\$26,104	\$0	\$0	\$0	\$-26,104	\$0	\$0

Transportation, Infrastructure, and Capitals – FY 2024
Other Funds

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Bal. Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Public Safety, Department of	Public Safety Equipment Fund - RIIF	\$2,500,000	\$0	\$0	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
	State Interop. Comm. System - RIIF	\$6,754,358	\$0	\$0	\$0	\$6,754,358	\$0	\$0	\$0	\$-239,831	\$0	\$-239,831	\$6,514,527
Regents Capitals	ISU - College of Veterinary Medicine - RIIF	\$0	\$0	\$0	\$0	\$0	\$2,354,942	\$0	\$0	\$0	\$0	\$2,354,942	\$2,354,942
	ISU - Vet Diagnostic Lab Addition - RIIF	\$18,000,000	\$0	\$0	\$0	\$18,000,000	\$0	\$0	\$0	\$-18,000,000	\$0	\$-18,000,000	\$0
	UNI - Industrial Tech Center - RIIF	\$0	\$0	\$0	\$0	\$0	\$21,974,982	\$0	\$0	\$-6,574,982	\$0	\$15,400,000	\$15,400,000
Regents, Board of	Regents Tuition Replacement - RIIF	\$27,900,000	\$0	\$0	\$0	\$27,900,000	\$973,283	\$0	\$0	\$-1,365,471	\$0	\$-392,188	\$27,507,812
Revenue, Department of	Tax System Modernization - TRF	\$4,070,460	\$0	\$0	\$0	\$4,070,460	\$0	\$0	\$0	\$0	\$0	\$0	\$4,070,460
Secretary of State, Office of the	Voter Registration System Update - TRF	\$0	\$0	\$0	\$0	\$0	\$3,970,874	\$0	\$0	\$-2,543,315	\$0	\$1,427,559	\$1,427,559
State Fair Authority Capitals	Barn Restoration - RIIF	\$6,000,000	\$0	\$0	\$0	\$6,000,000	\$5,595,288	\$0	\$0	\$-6,375,049	\$0	\$-779,762	\$5,220,238
Telecommunications and Tech .	Firewall/DDoS Protection - TRF	\$0	\$0	\$0	\$0	\$0	\$1,647,510	\$0	\$0	\$-1,059,541	\$0	\$587,969	\$587,969
	Lucas Building Switch Room HVAC - RIIF	\$578,412	\$0	\$0	\$0	\$578,412	\$0	\$0	\$0	\$-525,073	\$0	\$-525,073	\$53,339
Transportation Capitals	PRF - ADA Improvements	\$0	\$0	\$0	\$0	\$0	\$26,777	\$0	\$0	\$0	\$-162	\$26,615	\$26,615
	PRF - Ames Administration Building	\$0	\$0	\$0	\$0	\$0	\$7,456,078	\$0	\$0	\$-2,456,483	\$0	\$4,999,595	\$4,999,595
	PRF - Davenport Facility	\$21,900,000	\$0	\$0	\$0	\$21,900,000	\$0	\$0	\$0	\$-21,745,475	\$0	\$-21,745,475	\$154,525
	PRF - Electronic Records Management System	\$217,200	\$0	\$0	\$0	\$217,200	\$147,636	\$0	\$0	\$-286,748	\$0	\$-139,112	\$78,088
	PRF - Facility Major Maintenance & Enhancements	\$5,300,000	\$0	\$0	\$0	\$5,300,000	\$1,504,871	\$0	\$0	\$-2,431,101	\$0	\$-926,229	\$4,373,771
	PRF - Facility Routine Maintenance & Preservation	\$4,700,000	\$0	\$0	\$0	\$4,700,000	\$3,839,628	\$0	\$0	\$-4,449,355	\$0	\$-609,727	\$4,090,273
	PRF - HVAC Improvements	\$0	\$0	\$0	\$0	\$0	\$7,684	\$0	\$0	\$0	\$-33	\$7,652	\$7,652
	PRF - Sioux City Combined Facility	\$0	\$0	\$0	\$0	\$0	\$5,735,315	\$0	\$0	\$0	\$-64,746	\$5,670,569	\$5,670,569
	PRF - Utility Improvements	\$0	\$0	\$0	\$0	\$0	\$748	\$0	\$0	\$0	\$-20	\$727	\$727

Transportation, Infrastructure, and Capitals – FY 2024
Other Funds

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Bal. Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Transportation Capitals	RUTF - Electronic Records Management System	\$3,402,800	\$0	\$0	\$0	\$3,402,800	\$2,312,967	\$0	\$0	\$-4,492,386	\$0	\$-2,179,419	\$1,223,381
	RUTF - MVE Field Facilities Maintenance	\$400,000	\$0	\$0	\$0	\$400,000	\$486,348	\$0	\$0	\$-645,035	\$0	\$-158,686	\$241,314
	RUTF - Scale/MVD Facilities Maint.	\$400,000	\$0	\$0	\$0	\$400,000	\$466,119	\$0	\$0	\$-680,167	\$0	\$-214,048	\$185,952
Transportation Department of	Commercial Air Service Terminals - RIIF	\$10,000,000	\$0	\$0	\$0	\$10,000,000	\$0	\$0	\$0	\$-10,000,000	\$0	\$-10,000,000	\$0
	Commercial Aviation Infra Grants - RIIF	\$1,900,000	\$0	\$0	\$0	\$1,900,000	\$2,728,952	\$0	\$0	\$-2,745,525	\$0	\$-16,573	\$1,883,427
	General Aviation Infra Grants - RIIF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$1,648,137	\$0	\$0	\$-1,854,879	\$0	\$-206,742	\$793,258
	PRF - Auditor Reimbursement	\$583,080	\$0	\$0	\$0	\$583,080	\$0	\$0	\$0	\$0	\$-164,359	\$-164,359	\$418,721
	PRF - DAS Personnel & Utility Services	\$2,860,529	\$0	\$0	\$0	\$2,860,529	\$0	\$0	\$0	\$0	\$-782,675	\$-782,675	\$2,077,854
	PRF - DOT Unemployment Comp.	\$138,000	\$0	\$0	\$0	\$138,000	\$0	\$0	\$0	\$0	\$-133,982	\$-133,982	\$4,018
	PRF - DOT Workers' Compensation	\$3,339,125	\$0	\$0	\$0	\$3,339,125	\$0	\$0	\$0	\$0	\$-11,278	\$-11,278	\$3,327,848
	PRF - Field Facility Deferred Maint.	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$-33	\$0	\$0
	PRF - Garage Fuel & Waste Mgmt.	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$-460	\$-460	\$999,540
	PRF - Highway/Transportation Operations	\$321,495,055	\$0	\$6,734,658	\$0	\$328,229,713	\$500,000	\$0	\$0	\$-500,000	\$-3,001,704	\$-3,001,704	\$325,228,009
	PRF - Indirect Cost Recoveries	\$660,000	\$0	\$0	\$0	\$660,000	\$0	\$0	\$0	\$0	\$-154,160	\$-154,160	\$505,840
	PRF - Inventory & Equip.	\$23,784,000	\$0	\$0	\$0	\$23,784,000	\$0	\$0	\$0	\$0	\$0	\$0	\$23,784,000
	PRF - Motor Vehicle	\$1,194,260	\$0	\$48,245	\$0	\$1,242,505	\$0	\$0	\$0	\$0	\$-49,837	\$-49,837	\$1,192,668
	PRF - Rest Area Facility Maintenance	\$400,000	\$0	\$0	\$0	\$400,000	\$37,781	\$0	\$0	\$-52,119	\$0	\$-14,339	\$385,661
	PRF - Statewide Communications System	\$423,989	\$0	\$0	\$0	\$423,989	\$0	\$0	\$0	\$0	\$0	\$0	\$423,989
Public Transit Infra Grants - RIIF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	
Railroad Revolving Loan & Grant - RIIF	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	

Transportation, Infrastructure, and Capitals – FY 2024
Other Funds

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Bal. Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Transportation Department of	Recreational Trails Grants - RIIF	\$2,500,000	\$0	\$0	\$0	\$2,500,000	\$3,207,697	\$0	\$0	\$-4,037,440	\$0	\$-829,743	\$1,670,257
	RUTF - Auditor Reimbursement	\$94,920	\$0	\$0	\$0	\$94,920	\$0	\$0	\$0	\$0	\$-26,756	\$-26,756	\$68,164
	RUTF - County Treasurers Support	\$1,406,000	\$0	\$0	\$0	\$1,406,000	\$0	\$0	\$0	\$0	\$-346,031	\$-346,031	\$1,059,969
	RUTF - DAS Personnel & Utility Services	\$465,668	\$0	\$0	\$0	\$465,668	\$0	\$0	\$0	\$0	\$-127,412	\$-127,412	\$338,256
	RUTF - Driver's Licenses	\$3,876,000	\$0	\$0	\$0	\$3,876,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,876,000
	RUTF - Highway Division/Transportation Operations	\$19,493,072	\$0	\$429,872	\$0	\$19,922,944	\$0	\$0	\$0	\$0	\$-108,126	\$-108,126	\$19,814,818
	RUTF - Indirect Cost Recoveries	\$90,000	\$0	\$0	\$0	\$90,000	\$0	\$0	\$0	\$0	\$-21,022	\$-21,022	\$68,978
	RUTF - Mississippi River Park. Comm.	\$40,000	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$-2,100	\$-2,100	\$37,900
	RUTF - Motor Vehicle	\$28,141,889	\$0	\$1,157,871	\$0	\$29,299,760	\$0	\$0	\$0	\$0	\$-1,175,224	\$-1,175,224	\$28,124,536
	RUTF - Personal Delivery of Services	\$225,000	\$-49,576	\$0	\$0	\$175,424	\$0	\$0	\$0	\$0	\$0	\$0	\$175,424
	RUTF - Statewide Communications System	\$63,355	\$0	\$0	\$0	\$63,355	\$0	\$0	\$0	\$0	\$0	\$0	\$63,355
	RUTF - TraCS/MACH	\$300,000	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$-14,178	\$-14,178	\$285,822
	RUTF - Unemployment Compensation	\$7,000	\$0	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0	\$-6,796	\$-6,796	\$204
	RUTF - Workers' Compensation	\$137,707	\$0	\$0	\$0	\$137,707	\$0	\$0	\$0	\$0	\$-465	\$-465	\$137,242
Treasurer of State, Office of	County Fair Improvements - RIIF	\$1,060,000	\$0	\$0	\$0	\$1,060,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,060,000
Grand Total		\$660,823,727	\$-49,576	\$8,370,646	\$0	\$669,144,797	\$164,283,976	\$0	\$0	\$-201,590,868	\$-6,460,581	\$-43,767,473	\$625,377,324

Appendix H includes three reports issued by the LSA:

- **Fiscal Topic:** *Rebuild Iowa Infrastructure Fund*
- **Fiscal Topic:** *Technology Reinvestment Fund*
- **Fiscal Topic:** *Vertical Infrastructure Requirement Exemptions*
- **Fiscal Topic:** *Major Maintenance List – August 2024*
- **Fiscal Topic:** *State Gaming Revenues – FY 2024*
- **Fiscal Topic:** *Sports Wagering Receipts Fund*

FISCAL TOPICS

Fiscal Services Division

January 15, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Rebuild Iowa Infrastructure Fund (RIIF)

The State has several resources that provide funding for infrastructure-related projects. The Rebuild Iowa Infrastructure Fund (RIIF), established in Iowa Code section [8.57\(5\)](#), is the primary funding source for public vertical infrastructure-related expenditures.

Funding

Currently, the RIIF receives annual funding from the following sources:

Cash Reserve Fund Interest. Pursuant to Iowa Code section [8.56\(1\)](#), interest or earnings on moneys deposited in the Cash Reserve Fund are credited to the RIIF. This amount can fluctuate each year depending on the current status of interest rates.

Economic Emergency Fund Interest. Pursuant to Iowa Code section [8.55\(4\)](#), interest or earnings on moneys deposited in the Iowa Economic Emergency Fund are credited to the RIIF. This amount can fluctuate each year depending on the current status of interest rates.

Environment First Fund Interest. Pursuant to Iowa Code section [8.57A\(2\)](#), interest or earnings on moneys in the Environment First Fund are credited to the RIIF. This amount can fluctuate each year depending on the current status of interest rates.

RIIF Interest. Interest earned on moneys in the RIIF is retained in the Fund. This amount can fluctuate each year depending on the current status of interest rates.

Tobacco Master Settlement Agreement Payments. This revenue is received as part of the Master Settlement Agreement with the tobacco industry reached in the early 2000s. This funding will be received in perpetuity. Four major tobacco companies make this payment annually to 46 states involved in the agreement. The RIIF began to receive these transfers in FY 2010, and funding has remained fairly consistent since.

State Wagering Tax Receipts. State wagering tax receipts constitute the largest contribution to RIIF revenues. A portion of wagering taxes are allocated to other funds prior to deposit in the RIIF. The current allocations from State wagering tax revenues are as follows:

- \$55.0 million to the Revenue Bonds Debt Service Fund
- \$3.75 million to the Federal Subsidy Holdback Fund
- \$15.0 million to the Water Quality Infrastructure Fund
- \$63.75 million total to the Skilled Worker Job Creation Fund
- \$5.0 million to the Levee Improvement Fund
- \$2.25 million to the General Fund
- Remainder to the RIIF

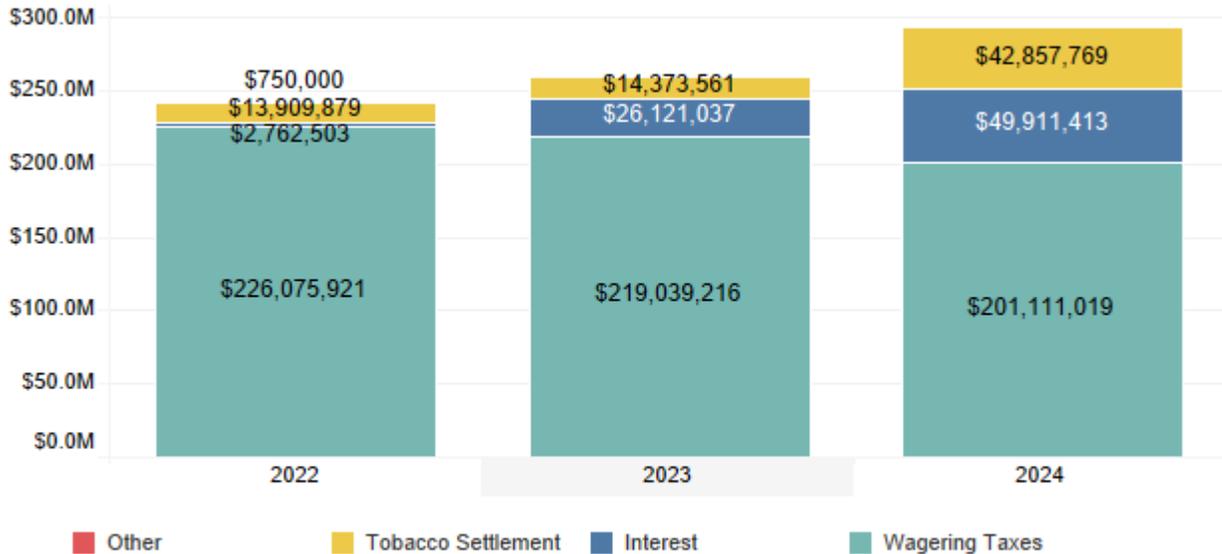
More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Other. This category is a combination of revenues and recurring and one-time transfers. Revenue changes in this category are typically due to large one-time transfers. For example, in FY 2022, \$750,000 was transferred to the RIIF from the Autism Support Fund. While other sources can provide large increases in revenue, they do not provide consistent funding.

Figure 1 provides the breakdown of receipts to the RIIF in FY 2022, FY 2023, and FY 2024.

Figure 1 — FY 2022 through FY 2024 RIIF Receipts



Note: Other represents \$750,000 transferred from the Autism Support Fund in FY 2022.

Appropriations

Appropriations are made annually from the RIIF for public vertical infrastructure projects. Vertical infrastructure is defined in Iowa Code section 8.57(5) to include the following:

land acquisition and construction; major renovation and major repair of buildings; routine, recurring maintenance; all appurtenant structures; utilities; site development; recreational trails; renewable fuel infrastructure programs; and debt service payments on academic revenue bonds issued in accordance with chapter 262A for capital projects at board of regents institutions. “Vertical infrastructure” does not include operational expenses or leasing of a building, appurtenant structure, or utility without a lease-purchase agreement. (Iowa Code section 8.57(5)(c)).

All appropriations from the RIIF must comply with the vertical infrastructure definition. Appropriations that do not comply include language in the Infrastructure Appropriations Bill notwithstanding the statutory definition for a specific appropriation. The Fiscal Topic on [Vertical Infrastructure Requirement Exemptions](#) includes more information on the appropriations that have been exempted from the statutory definition of vertical infrastructure.

Types of Appropriations

Appropriations from the RIIF can be broadly categorized by use of funding into four categories: standing appropriations, building projects, other appropriations, and tuition replacement. These categories are intended to provide an idea of how enacted appropriations impact long-term funding. A full list of RIIF appropriations is displayed in **Attachment A**.

1. **Standing Appropriations.** Standing appropriations are set by current law. There are currently four existing standing appropriations totaling \$42.5 million from the RIIF:

Iowa Code Section	Amount	Purpose
8.57A(4)(a)	\$42.0 million annually to the Environment First Fund	Moneys in the Fund are appropriated annually by the General Assembly for the protection, conservation, enhancement, or improvement of natural resources or the environment.
16.181A(1)	\$3.0 million annually for the Housing Trust Fund	Moneys in the Fund are used for the development and preservation of affordable housing for low-income people in the State and for the Iowa mortgage help initiative.
8A.330(2)	\$2.0 million annually for Department of Administrative Services (DAS) routine maintenance	This appropriation funds routine maintenance projects for State buildings and facilities, excluding buildings and facilities under the control of the Board of Regents, Department of Transportation, Department of Natural Resources, and Department of Public Defense.
2.12B(2)	\$500,000 annually to the State Capitol Maintenance Fund	Moneys in the Fund are intended to be expended to maintain the Iowa State Capitol Building and the Ola Babcock Miller Building.

2. **Building Projects.** Building projects are vertical infrastructure projects that may require multi-year funding that ends upon project completion. These projects may exceed the scope of the Department of Administrative Services' [Major Maintenance List](#) and require long-term commitments to proceed with the projects. As a result, appropriations from the RIIF for several years are enacted in advance. Although funding is often adjusted, building projects require funding until completion.
3. **Other Appropriations.** Other appropriations include all other projects, programs, grants, and needs that are funded through the RIIF. These appropriations do not include new building projects. The majority of these programs and projects receive annual appropriations that are not enacted in advance or through standing appropriations. Many of these projects or programs have received funding over several fiscal years, but funding levels vary based upon available dollars and need. Appropriations include but are not limited to major maintenance, programs established in the Iowa Code, ongoing State infrastructure expenses, grants, environmental programs, and multimodal transportation programs. Oftentimes, other appropriations may include appropriations to a Fund that then provides infrastructure grant funding from that Fund for a specific purpose.
4. **Tuition Replacement.** Tuition Replacement funds the majority of debt service for revenue bonds used to construct academic buildings. If unfunded, the Board of Regents will be required to pay the debt service from other resources, and the Board has indicated that a tuition increase will be required to fund the debt service.

Out-Year and Multiyear Appropriations

The RIIF is somewhat unique within the State budget in that there are often out-year appropriations and multiyear appropriations made. While these previously enacted appropriations may be altered during a legislative session, until that time, the appropriations are current law appropriations and reduce what remains available in the estimated RIIF.

Technology Reinvestment Fund Appropriation

Iowa Code section [8.57C](#) provides a standing appropriation of \$17.5 million from the General Fund to the Technology Reinvestment Fund (TRF). However, the General Assembly typically suspends the General Fund appropriation and appropriates the funding from RIIF. The Fiscal Topic on the [Technology Reinvestment Fund](#) has more information on the TRF.

Appropriation Reversions

All appropriations from the RIIF have a three-year reversion date to allow funding to remain available for the specific project. This is often the case when an appropriation is made for a specific infrastructure project. If a project needs additional time to utilize its RIIF funding, oftentimes there is added language in the Infrastructure Appropriations bill that makes changes to prior appropriations' reversion dates.

Additionally, there are many appropriations in the RIIF budget that are made to a Fund. Oftentimes, these funds are set up in a way where the money deposited into the Fund does not revert and instead remains available indefinitely for expenditure.

Figure 2 provides the RIIF revenues, appropriations, and balances for the three most recent fiscal years.

Figure 2 — Rebuild Iowa Infrastructure Fund (RIIF)
(in millions)

Doc ID 1452393

	Actual FY 2022	Actual FY 2023	Actual FY 2024
Funds Available			
Balance Forward	\$ 60,620,760	\$ 102,167,947	\$ 72,311,447
Total Casino Wagering Taxes	226,075,921	219,039,215	201,114,908
Interest	2,762,503	26,121,037	49,911,413
Tobacco Settlement Payments	13,909,879	14,373,561	42,857,773
Autism Support Fund Transfer	750,000	-	-
Total Funds Available	<u>\$ 304,119,064</u>	<u>\$ 361,701,760</u>	<u>\$ 366,195,541</u>
Appropriations	\$ 202,569,191	\$ 291,587,568	\$ 255,775,796
Reversions	<u>-585,820</u>	<u>-2,194,560</u>	<u>-157,241</u>
Ending Balance	<u>\$ 102,135,693</u>	<u>\$ 72,308,752</u>	<u>\$ 110,576,986</u>
Note: Totals may not sum due to rounding			

Doc ID 1452393

Rebuild Iowa Infrastructure Fund Appropriations — FY 2021 - FY 2025

		FY 2021	FY 2022	FY 2023	2024 Actual	2025 Estimated	Total
Administrative Services	Capitol Complex Security - RIIF	\$250,000	\$250,000	\$1,000,000	\$200,000	-	\$1,700,000
	Elevator Upgrades/Replacements - RIIF	-	-	-	-	\$5,364,500	\$5,364,500
	Major Main. W. Capitol Steps - RIIF	-	-	-	-	\$2,000,000	\$2,000,000
	Major Maintenance - RIIF	\$12,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$22,000,000	\$94,000,000
	Monument/Artwork Repair Restoration - RIIF	-	-	\$500,000	-	-	\$500,000
	Routine Maintenance (Standing) - RIIF	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$9,000,000
Agriculture and Land Stewardship	Fertilizer Management - RIIF	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$3,000,000
	Renewable Fuel Infra Fund - RIIF	\$3,000,000	-	\$10,000,000	\$10,000,000	\$10,000,000	\$33,000,000
	Renewable Fuel Infra. Fund Supplement - RIIF	-	-	-	\$5,000,000	-	\$5,000,000
	Renewable Fuels Infrastructure Fund - Corrective Aw..	-	-	-	-	\$2,000,000	\$2,000,000
	Renewable Fuels Infrastructure Fund - Supplement - ..	-	-	-	-	\$2,000,000	\$2,000,000
	Water Quality Initiative - RIIF	\$5,200,000	\$5,200,000	\$8,200,000	\$8,200,000	\$8,200,000	\$35,000,000
Blind	Building Repairs - RIIF	-	\$139,100	\$196,900	\$232,000	\$225,600	\$793,600
Corrections	Clarinda Correctional Facility Kitchen Expansion - RIIF	-	\$5,242,619	\$4,000,000	-	-	\$9,242,619
	Clarinda Correctional Facility Kitchen FF&E - RIIF	-	-	\$750,000	-	-	\$750,000
	DOC Capital Projects - RIIF	-	-	\$4,900,000	-	-	\$4,900,000
	IMCC Electrical Service Upgrades - RIIF	-	-	-	\$2,800,000	-	\$2,800,000
	MPCF Apprenticeship Bldg. - RIIF	-	-	-	\$1,200,000	-	\$1,200,000
	Prison Body Scanners - RIIF	-	-	-	\$865,000	-	\$865,000
Cultural Affairs	Great Places Infrastructure Grants - RIIF	\$1,000,000	\$1,000,000	\$1,000,000	-	-	\$3,000,000
	Harold Keller Memorial Statue - RIIF	-	\$15,000	-	-	-	\$15,000
	YMCA Strengthen Community Grants - RIIF	\$250,000	\$250,000	\$250,000	-	-	\$750,000
Economic Development Authority	Community Attraction & Tourism Grants - RIIF	\$5,000,000	\$5,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$40,000,000
	Destination Iowa - RIIF	-	-	-	\$6,500,000	\$10,000,000	\$16,500,000
	Iowa Independence Innovation Center- RIIF	\$800,000	-	-	-	-	\$800,000
	National Junior Olympics - RIIF	-	-	\$150,000	-	-	\$150,000
	Regional Sports Authorities - RIIF	\$500,000	-	\$500,000	\$700,000	\$700,000	\$2,400,000
	Rural YMCA Grant Program - RIIF	-	-	-	\$250,000	\$250,000	\$500,000
	Sports Tourism Infrastructure Program Fund - RIIF	-	-	\$12,000,000	-	-	\$12,000,000
	USS Iowa Battleship - Deck Renov. - RIIF	-	-	-	-	\$750,000	\$750,000
	Vacant State Bldgs Demolition Fund - RIIF	-	\$750,000	\$1,000,000	-	-	\$1,750,000
Vacant State Bldgs Rehab Fund - RIIF	-	\$750,000	\$1,000,000	-	-	\$1,750,000	
Education	ISD - Girls' Dormitory Renovation - RIIF	-	-	-	\$5,700,000	-	\$5,700,000
Ethics and Campaign Disclosure Board	Office Space Improvements - RIIF	-	-	-	\$66,000	-	\$66,000
Health and Human Services	ADA Capitals - RIIF	\$596,500	-	-	-	-	\$596,500
	Brain Injury Rehabilitation Facility - RIIF	-	-	\$1,000,000	\$750,000	-	\$1,750,000
	CCUSO Patient Doors Conversion - RIIF	-	-	-	-	\$50,000	\$50,000
	CCUSO Renovation - RIIF	-	-	-	-	\$7,000,000	\$7,000,000
	ChildServe - RIIF	-	\$500,000	-	-	-	\$500,000
	ChildServe Project - RIIF	-	\$750,000	\$750,000	-	-	\$1,500,000
	Iowa Medical Examiner Office Expansion - RIIF	-	-	-	-	\$5,000,000	\$5,000,000
	Lucas Building Renovation - RIIF	-	-	-	-	\$5,000,000	\$5,000,000
	Major Projects - RIIF	-	\$6,500,000	\$3,161,000	\$5,572,736	-	\$15,233,736

Rebuild Iowa Infrastructure Fund Appropriations — FY 2021 - FY 2025

		FY 2021	FY 2022	FY 2023	2024 Actual	2025 Estimated	Total
Health and Human Services	Newborn Safety Box - RIIF	-	-	-	\$15,000	-	\$15,000
	Nursing Facility Construction/Impr - RIIF	\$500,000	-	-	-	-	\$500,000
	Woodward Tunnel Decentralization - RIIF	-	-	-	-	\$14,500,000	\$14,500,000
Homeland Security and Emergency Mgmt	Flood Prevention Study - RIIF	-	-	\$650,000	-	-	\$650,000
	Levee Improvement Fund - RIIF	-	-	-	-	\$10,000,000	\$10,000,000
	School Safety, Flood Mitigation, Other Emerg - RIIF	-	\$2,500,000	-	-	-	\$2,500,000
ICN	Lucas Building Switch Room HVAC - RIIF	-	-	-	\$578,412	-	\$578,412
Iowa Finance Authority	State Housing Trust Fund (STND) - RIIF	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$15,000,000
Judicial Branch	Dallas Cty Courthouse Renovation & Furniture - RIIF	-	-	-	-	\$481,200	\$481,200
	Johnson Cty Courthouse Renovation & Furniture - RIIF	-	-	-	-	\$111,000	\$111,000
	Judicial Building Improvements - RIIF	\$400,000	-	-	-	\$475,000	\$875,000
	Justice Center Furniture & Equip - RIIF	\$211,455	\$2,522,990	-	-	-	\$2,734,445
	Remodel Projects/Furniture Requests - RIIF	-	-	\$624,518	-	-	\$624,518
	Woodbury Co LEC New Construction Project - RIIF	-	-	\$165,000	\$100,000	-	\$265,000
Law Enforcement Academy	ILEA Facility Remodel - RIIF	\$280,000	-	-	-	-	\$280,000
Legislative Branch	Capitol Bldg Gutter Replacement - RIIF	\$1,250,000	\$1,250,000	-	-	-	\$2,500,000
	Repair and Renovate State Capitol Domes - RIIF	-	\$5,250,000	\$5,250,000	-	-	\$10,500,000
	State Capitol Maintenance Fund - RIIF	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Management	Environment First Fund - RIIF	\$42,000,000	\$42,000,000	\$42,000,000	\$42,000,000	\$42,000,000	\$210,000,000
	Technology Reinvestment Fund - RIIF	\$18,550,000	-	\$20,500,000	\$18,390,290	\$21,131,873	\$78,572,163
Natural Resources	Buchanan County Park Improvements - RIIF	-	\$150,000	-	-	-	\$150,000
	Community Forestry Grant Program - RIIF	-	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000
	Fort Atkinson State Park Preserve Renovations - RIIF	-	\$100,000	\$350,000	-	-	\$450,000
	Honey Creek - RIIF	-	-	-	\$6,000,000	-	\$6,000,000
	Iowa State Fair Building Improvements - RIIF	-	-	-	\$500,000	-	\$500,000
	Lake Restoration & Water Quality - RIIF	\$8,600,000	\$9,600,000	\$9,600,000	\$9,600,000	\$9,600,000	\$47,000,000
	On-Stream Impoundment Restoration - RIIF	-	\$500,000	\$500,000	-	-	\$1,000,000
	State Park Accessibility - RIIF	-	-	-	-	\$1,000,000	\$1,000,000
	State Park Infrastructure - RIIF	\$1,000,000	\$2,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$18,000,000
	Water Trails Low Head Dam Prog. - RIIF	\$250,000	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,750,000
Public Defense	Camp Dodge Infrastructure Upgrades - RIIF	\$250,000	\$250,000	\$550,000	\$550,000	\$550,000	\$2,150,000
	Facility/Armory Maintenance - RIIF	\$1,000,000	\$1,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$8,300,000
	JFHQ Chiller Replacement - RIIF	-	-	-	\$2,442,000	-	\$2,442,000
	Modernization of Readiness Ctrs - RIIF	\$1,000,000	\$1,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$8,300,000
	West Des Moines Armory - RIIF	-	\$1,800,000	\$3,700,000	\$1,000,000	-	\$6,500,000
Public Safety	Ballistic Vests - RIIF	\$467,500	-	-	-	-	\$467,500
	Bomb Suits - RIIF	\$384,000	-	-	-	-	\$384,000
	Fire Fighter Training Facility - RIIF	-	-	\$2,100,000	-	-	\$2,100,000
	ISP Aircraft - RIIF	\$1,713,170	-	-	-	-	\$1,713,170
	Public Safety Equipment Fund - RIIF	-	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$10,000,000
	State Interop. Comm. System - RIIF	\$3,960,945	\$4,114,482	\$4,330,150	\$6,754,358	\$6,424,379	\$25,584,314
Regents	Iowa Lakeside Lab Infrastructure - RIIF	-	-	-	-	\$3,000,000	\$3,000,000
	ISD - Long Hall Renovation - RIIF	\$1,325,000	-	-	-	-	\$1,325,000

Rebuild Iowa Infrastructure Fund Appropriations — FY 2021 - FY 2025

		FY 2021	FY 2022	FY 2023	2024 Actual	2025 Estimated	Total
Regents	ISU - College of Veterinary Medicine - RIIF	\$8,900,000	\$12,500,000	\$28,600,000	-	-	\$50,000,000
	ISU - Student Innovation Center - RIIF	\$6,625,000	\$11,375,000	\$2,000,000	-	-	\$20,000,000
	ISU - Vet Diagnostic Lab Addition - RIIF	-	-	-	\$18,000,000	-	\$18,000,000
	Regents Tuition Replacement - RIIF	\$28,268,466	\$28,100,000	\$27,900,000	\$27,900,000	\$26,500,000	\$138,668,466
	UNI - Industrial Tech Center - RIIF	\$1,000,000	\$13,000,000	\$26,500,000	-	\$3,850,000	\$44,350,000
State Fair Authority	Barn Restoration - RIIF	-	-	\$6,000,000	\$6,000,000	-	\$12,000,000
	Renovation of 4-H Building - RIIF	\$4,500,000	-	-	-	-	\$4,500,000
Transportation	Commercial Air Service Terminals - RIIF	-	-	-	\$10,000,000	-	\$10,000,000
	Commercial Aviation Infra Grants - RIIF	\$1,000,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$8,600,000
	General Aviation Infra Grants - RIIF	\$650,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,650,000
	Public Transit Infra Grants - RIIF	\$500,000	\$1,500,000	\$1,500,000	\$1,000,000	\$1,500,000	\$6,000,000
	Railroad Revolving Loan & Grant - RIIF	\$500,000	\$1,000,000	\$2,000,000	\$500,000	\$2,000,000	\$6,000,000
	Recreational Trails Grant Supplement - RIIF	-	-	-	-	\$1,000,000	\$1,000,000
	Recreational Trails Grants - RIIF	\$1,000,000	\$1,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$10,000,000
Treasurer of State	County Fair Improvements - RIIF	\$1,060,000	\$1,060,000	\$1,060,000	\$1,060,000	\$1,060,000	\$5,300,000
Veterans Affairs	Cemetery Equipment Replacement - RIIF	-	-	-	-	\$168,388	\$168,388
	DVA Fire/Energy/ADA Improvements - RIIF	\$50,000	-	-	-	-	\$50,000
Total		\$170,292,036	\$202,569,191	\$291,587,568	\$255,775,796	\$261,241,940	\$1,181,466,531

FISCAL TOPICS

Fiscal Services Division

September 30, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Technology Reinvestment Fund

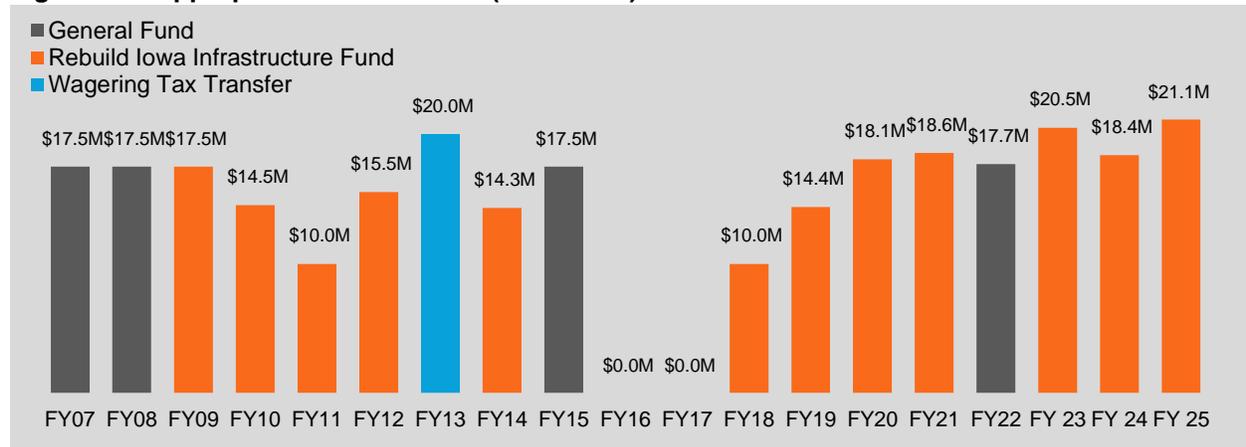
Iowa Code section [8.57C](#) establishes the Technology Reinvestment Fund (TRF) for the purposes of appropriating moneys to State departments to be used for acquiring computer hardware and software, software development, acquiring telecommunications equipment, maintenance and lease agreements associated with technology components, and purchasing equipment intended to provide an uninterruptible power supply. The TRF was created in 2006 Iowa Acts, chapter [1179](#) (FY 2007 Infrastructure and Capital Projects Appropriations Act), under the direction of the Department of Management.

Funding

Iowa Code section 8.57C provides a standing appropriation of \$17.5 million from the General Fund to the TRF. Unlike most funds, the TRF does not receive taxes or fees directly. This means that if the General Assembly elects to suspend the standing appropriation, the TRF will receive no new funding without additional legislative action. In FY 2016 and FY 2017, the TRF did not receive funding from any source. During these years, the technology projects typically funded from the TRF were instead funded from the Rebuild Iowa Infrastructure Fund (RIIF). The General Assembly appropriated \$10.5 million from the RIIF for technology projects in FY 2016 and \$8.7 million from the RIIF for technology projects in FY 2017.

Fiscal year 2022 was the first fiscal year since FY 2015 that the TRF received funding from the General Fund. In FY 2015, the Governor vetoed a provision that suspended the General Fund appropriation. This veto resulted in the TRF receiving the General Fund standing appropriation of \$17.5 million in FY 2015. Prior to that, the TRF had not been funded from the General Fund since FY 2008. In total, the TRF has received \$283.1 million since its inception. Of the total, 24.8% was from the General Fund and 75.2% was provided from other sources. **Figure 1** displays funding provided to the TRF by year.

Figure 1 — Appropriations to the TRF (in Millions)



More Information

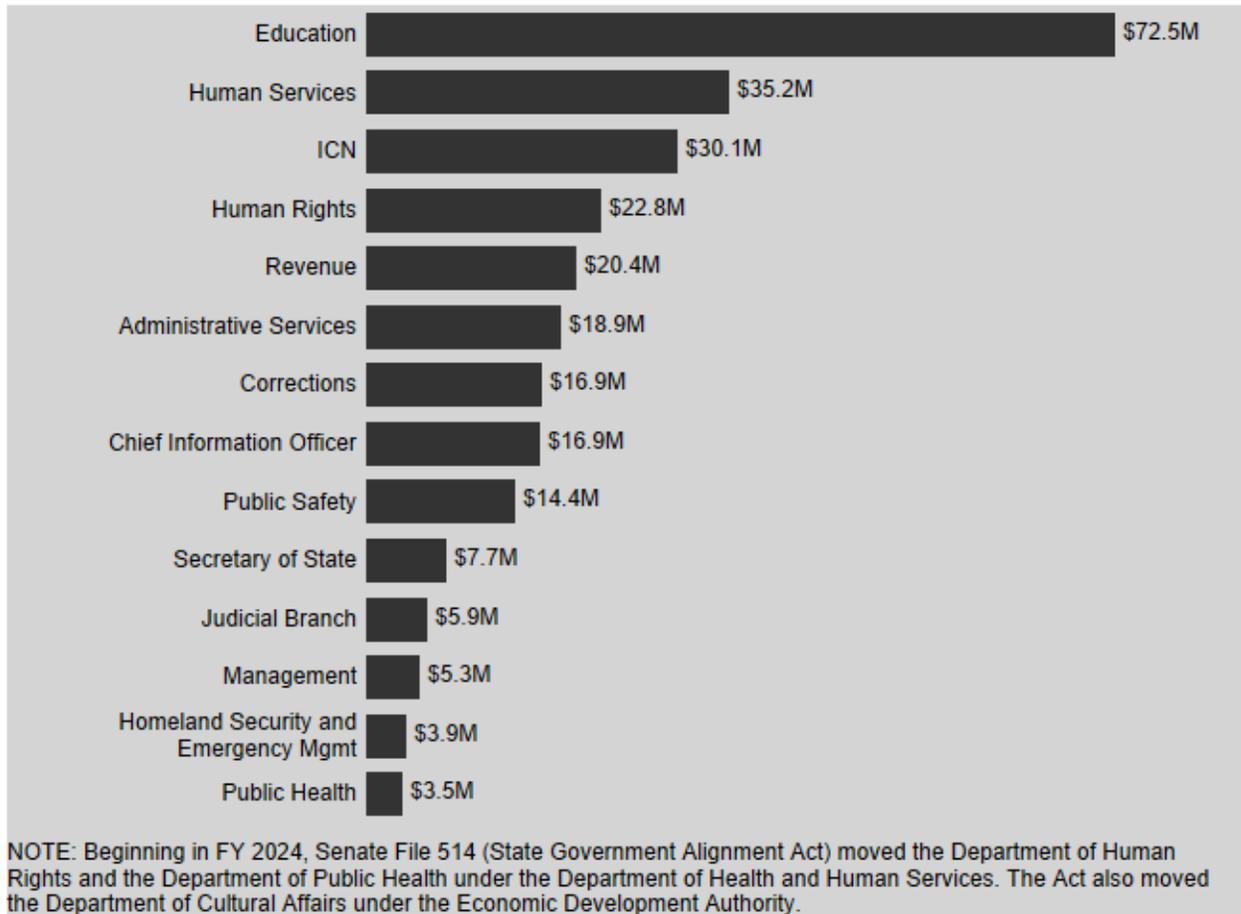
Iowa Legislature: legis.iowa.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Appropriations

Since FY 2007, the General Assembly has appropriated funding from the TRF to State agencies for programs and projects. Generally, appropriations from the TRF match the funding appropriated to the TRF (**Figure 1**), but in some years, unexpended funds brought forward from the prior year mean the General Assembly may have resources available in addition to the appropriated funds. Appropriations by department are shown in **Figure 2**. The top two recipients are the Department of Education (25.4%) and the Department of Health and Human Services (12.3%).

**Figure 2 — Top 15 Agencies Receiving TRF Appropriations (in Millions)
FY 2007 - Estimated FY 2025**



Projects and acquisitions funded by the TRF are typically completed within a fiscal year and do not require ongoing annual appropriations. However, several departments have received ongoing appropriations for technology systems, projects, and licensing. The projects listed in **Figure 3** received a total of \$6.1 million (28.7% of TRF appropriations) in estimated FY 2025.

Figure 3 — Technology Projects and Programs That Received Ongoing Appropriations

Department	Appropriation Name
Department of Education	Iowa Communications Network (ICN) Part III Leases Statewide Education Data Warehouse
Department of Homeland Security and Emerg. Mgmt.	Alert Iowa Statewide Messaging System
Department of Health and Human Services	Criminal Justice Information System Justice Data Warehouse State Poison Control Center

Department of Management

Iowa Grants Management
Searchable Online Database
Socrata License
Local Government Budget and Prop. Tax System

Other projects have required multiyear appropriations but for a limited term. These projects may obligate funding for a number of years before completion. Multiyear projects that are ongoing in FY 2025 are listed in **Figure 4**.

Figure 4 — Limited-Term Technology Appropriations (Over Multiple Fiscal Years)

Medicaid Technology (FY 2018 enacted in 2017, other years enacted in 2018)	FY 2018: \$1,000,000
	FY 2019: \$636,000
	FY 2020: \$1,228,535
	FY 2021: \$1,979,319
	FY 2022: \$1,625,363
	FY 2023: \$1,416,680
	FY 2024: \$1,578,280
	FY 2025: \$1,335,178
	Total: \$10,799,355
Tax System Modernization (FY 2021 enacted in 2020, FY 2022 enacted in 2021, FY 2023 enacted in 2022, FY 2024 enacted in 2023, FY 2025 enacted in 2024)	FY 2021: \$4,070,460
	FY 2022: \$4,070,460
	FY 2023: \$4,070,460
	FY 2024: \$4,070,460
	FY 2025: \$4,070,460
	Total: \$20,352,300

Related Statute

Iowa Code section [8.57C](#)

Doc ID 1452373

Technology Reinvestment Fund Appropriations — FY 2021 - FY 2025

		FY 2021	FY 2022	FY 2023	Estimated FY 2024	Final Action FY 2025	Grand Total
Auditor of State	Technology Projects - TRF	-	-	-	\$292,500	-	\$292,500
Chief Information Officer	OCIO Phone Management Software - TRF	-	-	-	\$3,180,000	-	\$3,180,000
	OCIO Security Office - TRF	-	-	-	-	\$2,947,658	\$2,947,658
Corrections	Camera System Upgrades at DOC Inst. - TRF	-	-	-	\$1,879,936	\$2,464,779	\$4,344,715
	CBC Technology Updates - TRF	-	-	-	-	\$139,500	\$139,500
	DOC Body Cameras - TRF	-	-	-	\$325,000	-	\$325,000
	DOC Radio Software Upgrade - TRF	-	-	\$350,000	-	-	\$350,000
	DOC Tech. Reinvestment Projects - TRF	-	-	\$2,415,954	-	-	\$2,415,954
	DOC Technology - TRF	\$500,000	\$210,000	-	-	-	\$710,000
	ICIW and IMCC Server Replacement - TRF	-	-	-	-	\$200,000	\$200,000
	ICIW Network Switch Replacement - TRF	-	-	-	-	\$500,000	\$500,000
	IMCC Network Switch Replacement - TRF	-	-	-	-	\$100,000	\$100,000
	IMCC Pharmacy Pill Counting Machines - TRF	-	-	-	-	\$200,000	\$200,000
Education	Digital Asset Management System - TRF	-	-	-	\$343,808	\$196,000	\$539,808
	ICN Part III Leases & Maintenance - TRF	\$2,727,000	\$2,727,000	\$2,727,000	\$2,727,000	\$2,727,000	\$13,635,000
	Iowa PBS Equipment Replacement - TRF	\$1,000,000	\$1,998,600	\$1,000,000	-	-	\$3,998,600
	Statewide Ed Data Warehouse - TRF	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$3,000,000
Ethics and Campaign Disclosure Board	Electronic Filing - TRF	\$500,000	\$500,000	-	-	-	\$1,000,000
Health and Human Services	Criminal Justice Info System (CJIS) - TRF	-	-	-	\$1,400,000	\$1,400,000	\$2,800,000
	Justice Data Warehouse - TRF	-	-	-	\$282,664	\$282,664	\$565,328
	Medicaid Technology - TRF	\$1,979,319	\$1,625,363	\$1,416,680	\$1,578,280	\$1,335,178	\$7,934,820
	MEME Maint. & Operations - TRF	-	-	-	-	\$330,000	\$330,000
	State Poison Control Center - TRF	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$170,000
Homeland Security and Emergency Mgmt	Mass Notification & Emer Messaging - TRF	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
Human Rights	Criminal Justice Info System (CJIS) - TRF	\$1,400,000	\$1,400,000	\$1,400,000	-	-	\$4,200,000
	Justice Data Warehouse - TRF	\$157,980	\$187,980	\$187,980	-	-	\$533,940
ICN	Firewall/DDoS Protection - TRF	\$2,071,794	-	\$1,510,724	-	-	\$3,582,518
Inspections and Appeals	Administrative Hearings E-Filing Upgrade - TRF	-	-	\$100,000	-	-	\$100,000
	CAB Foster Care Registry - TRF	-	\$350,000	-	-	-	\$350,000
	Food Safety Sys. Enhanc. & GovConnect - TRF	-	-	\$410,000	-	-	\$410,000
	Health Facilities Database Enhancement - TRF	-	-	\$250,000	-	-	\$250,000
Judicial Branch	Connect District Phones to JB Bldg System - TRF	-	-	\$40,464	-	-	\$40,464
	County Courthouse Technology - TRF	\$163,000	\$433,100	-	\$125,290	-	\$721,390
	Repurpose/Install CTI Sound Systems - TRF	-	-	\$610,000	\$565,000	-	\$1,175,000
Justice	AG Cybersecurity and Technology - TRF	-	-	-	\$278,503	\$278,503	\$557,006
Law Enforcement Academy	ILEA Technology Projects - TRF	\$400,000	-	-	\$100,000	-	\$500,000
Management	Iowa Grants Mgmt Implementation - TRF	\$70,000	\$70,000	\$70,000	\$50,000	\$70,000	\$330,000
	Local Gov. Property Tax Tech. Update - TRF	-	-	-	\$100,000	-	\$100,000
	Local Gov't Budget & Property Tax System - TRF	\$624,000	\$120,000	\$120,000	\$120,000	\$120,000	\$1,104,000
	Searchable Online Databases - TRF	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000
	Socrata License - TRF	-	\$371,292	\$382,131	\$382,131	\$382,131	\$1,517,685
Natural Resources	Law Enforcement Radios - TRF	-	-	-	-	\$1,565,000	\$1,565,000
Parole	Technology Projects - TRF	-	-	-	\$20,000	-	\$20,000

Technology Reinvestment Fund Appropriations — FY 2021 - FY 2025

		FY 2021	FY 2022	FY 2023	Estimated FY 2024	Final Action FY 2025	Grand Total
Public Defense	Technology Projects - TRF	-	\$100,000	\$500,000	-	-	\$600,000
Public Health	State Medical Examiner Office - TRF	\$395,000	-	-	-	-	\$395,000
Public Safety	Criminal History Record System - TRF	-	\$600,000	-	-	-	\$600,000
	DPS Body-Worn Cameras Licensing - TRF	-	-	\$385,000	-	-	\$385,000
	DPS HQ Data Center UPS Replacement - TRF	-	\$74,000	-	-	-	\$74,000
	Human Trafficking Hotel/Motel Training Sys - TRF	-	\$98,000	-	-	-	\$98,000
	Oracle Database Appliance - TRF	-	\$280,000	-	-	-	\$280,000
Revenue	Tax System Modernization - TRF	\$4,070,460	\$4,070,460	\$4,070,460	\$4,070,460	\$4,070,460	\$20,352,300
Secretary of State	Secretary of State Cyber Technology - TRF	-	-	-	-	\$324,000	\$324,000
	Voter Registration System Update - TRF	\$1,400,000	\$1,400,000	\$1,400,000	-	-	\$4,200,000
Treasurer of State	Clearwater Software - TRF	-	-	-	-	\$192,000	\$192,000
	Tyler Tech Software - TRF	-	-	-	-	\$228,000	\$228,000
Veterans Affairs	Technology Equipment - TRF	\$21,000	\$2,500	-	-	-	\$23,500
Grand Total		\$18,558,553	\$17,697,295	\$20,425,393	\$18,899,572	\$21,131,873	\$96,712,686

FISCAL TOPICS

Fiscal Services Division

May 28, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Vertical Infrastructure Requirement Exemptions

The Rebuild Iowa Infrastructure Fund (RIIF) was created during the 1995 Legislative Session for the purpose of funding public infrastructure projects. The following year, the General Assembly required that all appropriations from the RIIF comply with the definition of “vertical infrastructure” established in Iowa Code section [8.57\(5\)\(c\)](#). Fiscal year 1998 was the first year the requirement was in effect. Currently, the definition of “vertical infrastructure” includes:

- Land acquisition and construction
- Major renovation and major repair of buildings
- Routine, recurring maintenance
- All appurtenant structures
- Utilities
- Site development
- Recreational trails
- The Renewable Fuels Infrastructure Program
- Debt service payments on academic revenue bonds issued in accordance with Iowa Code chapter [262A](#) for capital projects of the Board of Regents

Over the years, the definition of “vertical infrastructure” has been amended several times. The following amendments to the definition have been adopted:

- The 2008 Infrastructure Appropriations Act removed funding for the completion of Part III of the Iowa Communications Network from the definition. (2008 Iowa Acts, chapter [1179](#))
- The 2011 Infrastructure Appropriations Act amended the definition to include debt services payments on academic revenue bonds for Board of Regents capital projects. (2011 Iowa Acts, chapter [133](#))
- The 2014 Infrastructure Appropriations Act amended the definition to include routine maintenance. Previously, the Iowa Code had explicitly excluded routine maintenance from the definition of “vertical infrastructure.” (2014 Iowa Acts, chapter [1136](#))
- The 2017 Infrastructure Appropriations Act amended the definition to include the Renewable Fuels Infrastructure Program. (2017 Iowa Acts, chapter [173](#))

Legislation that appropriates funds not in compliance with the definition of “vertical infrastructure” usually includes language that exempts the appropriation from the statutory definition. **Appendix A** shows total funding by fiscal year for projects that received an exemption from the definition of “vertical infrastructure.”

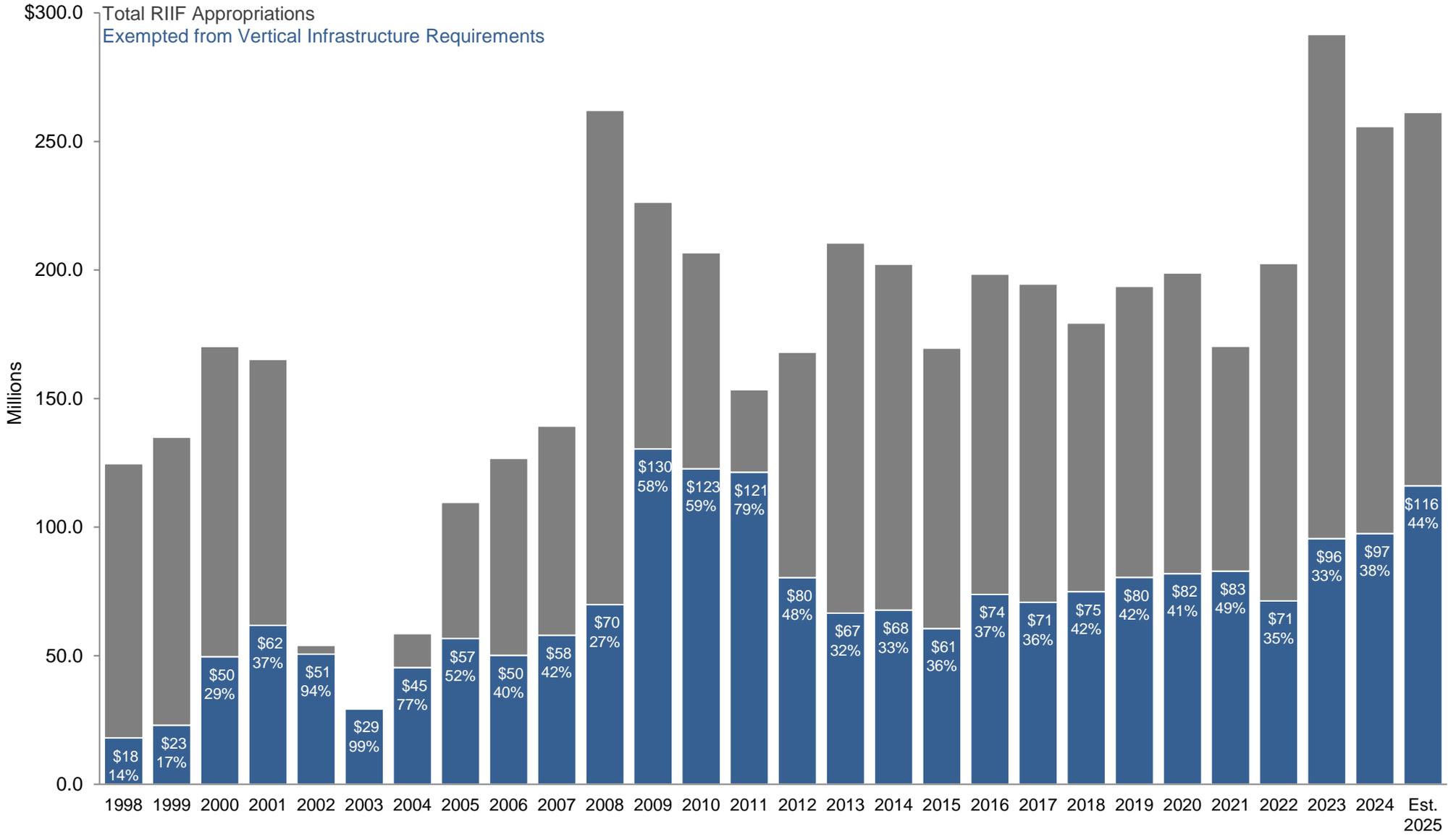
Since the definition has been in place, the percentage of appropriations that have received exemptions from the definition of “vertical infrastructure” has ranged from 14.5% to 98.9%, with an annual average of 45.3%. The percentage of appropriated dollars exempted has ranged from 32.8% to 44.4% in the four most recent fiscal years.

Appropriations that were exempted from the definition from FY 2021 through estimated FY 2025 are included in **Appendix B**. In recent years, major exempted appropriations have included the Environment First Fund, Lake Restoration, the Technology Reinvestment Fund, the Water Quality Initiative, Destination Iowa grants, and the Levee Improvement Fund. These six line items account for 87.0% of the total dollars that received an exemption from the definition of “vertical infrastructure” in estimated FY 2025.

More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Appendix A — Rebuild Iowa Infrastructure Fund by Fiscal Year



Appendix B — Appropriations Exempted from Vertical Infrastructure Definition Requirements

		FY 2021	FY 2022	FY 2023	FY 2024	Estimated FY 2025	Grand Total
Administrative Services	Security Cameras	\$250,000	\$250,000	\$1,000,000	\$200,000	-	\$1,700,000
	Total	\$250,000	\$250,000	\$1,000,000	\$200,000	-	\$1,700,000
Agriculture and Land Stewardship	Fertilizer Management	-	-	\$1,000,000	\$1,000,000	\$1,000,000	\$3,000,000
	Water Quality Initiative	\$5,200,000	\$5,200,000	\$8,200,000	\$8,200,000	\$8,200,000	\$35,000,000
	Total	\$5,200,000	\$5,200,000	\$9,200,000	\$9,200,000	\$9,200,000	\$38,000,000
Corrections	Body Scanners	-	-	-	\$865,000	-	\$865,000
	Clarinda Kitchen Furnishings and Equip.	-	-	\$750,000	-	-	\$750,000
	Total	-	-	\$750,000	\$865,000	-	\$1,615,000
Cultural Affairs	Harold 'Pie' Keller Monument	-	\$15,000	-	-	-	\$15,000
	Total	-	\$15,000	-	-	-	\$15,000
Economic Development	Destination Iowa Grants	-	-	-	\$6,500,000	\$10,000,000	\$16,500,000
	Junior Olympics	-	-	\$150,000	-	-	\$150,000
	Regional Sport Authority Districts	\$500,000	-	\$500,000	\$700,000	\$700,000	\$2,400,000
	Vacant Buildings Rehabilitation Fund	-	\$750,000	\$1,000,000	-	-	\$1,750,000
	Total	\$500,000	\$750,000	\$1,650,000	\$7,200,000	\$10,700,000	\$20,800,000
Health and Human Services	Newborn Safety Device	-	-	-	\$15,000	-	\$15,000
	Total	-	-	-	\$15,000	-	\$15,000
Homeland Security	Flood Study	-	-	\$650,000	-	-	\$650,000
	Levee Improvement Fund	-	-	-	-	\$10,000,000	\$10,000,000
	School Safety, Flood Mitigation, Other Emerg.	-	\$2,500,000	-	-	-	\$2,500,000
	Total	-	\$2,500,000	\$650,000	-	\$10,000,000	\$13,150,000
Iowa Law Enforcement Academy	Law Enforcement Academy Furniture	\$280,000	-	-	-	-	\$280,000
	Total	\$280,000	-	-	-	-	\$280,000
Judicial Branch	County Courthouse Equip. and Furniture	\$211,455	\$2,522,990	\$624,518	-	-	\$3,358,963
	Dallas County Courthouse Renovation and Furniture	-	-	-	-	\$481,200	\$481,200
	Johnson County Courthouse Renovation and Furniture	-	-	-	-	\$111,000	\$111,000
	Total	\$211,455	\$2,522,990	\$624,518	-	\$592,200	\$3,951,163
Management	Environment First Fund	\$42,000,000	\$42,000,000	\$42,000,000	\$42,000,000	\$42,000,000	\$210,000,000
	Technology Reinvestment Fund	\$18,550,000	-	\$20,500,000	\$18,390,290	\$21,131,873	\$78,572,163
	Total	\$60,550,000	\$42,000,000	\$62,500,000	\$60,390,290	\$63,131,873	\$288,572,163
Natural Resources	Buchanan County Park	-	\$150,000	-	-	-	\$150,000
	Community Forestry Grant Program	-	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000
	Lake Restoration and Dredging	\$8,600,000	\$9,600,000	\$9,600,000	\$9,600,000	\$9,600,000	\$47,000,000
	On-Stream Impoundment Fund	-	\$500,000	\$500,000	-	-	\$1,000,000
	Water Trails and Low Head Dam Repairs	\$250,000	-	-	-	\$1,500,000	\$1,750,000
	Total	\$8,850,000	\$10,500,000	\$10,350,000	\$9,850,000	\$11,350,000	\$50,900,000
Public Safety	Ballistic Vests	\$467,500	-	-	-	-	\$467,500
	Bomb Suits	\$384,000	-	-	-	-	\$384,000
	Iowa State Patrol Aircraft	\$1,713,170	-	-	-	-	\$1,713,170
	Network Contract	\$3,960,945	\$4,114,482	\$4,330,150	\$6,754,358	\$6,424,379	\$25,584,314
	Public Safety Equipment Fund	-	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$10,000,000
	Total	\$6,525,615	\$6,614,482	\$6,830,150	\$9,254,358	\$8,924,379	\$38,148,984
Transportation	Railroad Revolving Loan & Grant Fund	\$500,000	\$1,000,000	\$2,000,000	\$500,000	\$2,000,000	\$6,000,000
	Total	\$500,000	\$1,000,000	\$2,000,000	\$500,000	\$2,000,000	\$6,000,000
Veterans Affairs	Cemetery Equipment Replacement	-	-	-	-	\$168,388	\$168,388
	Total	-	-	-	-	\$168,388	\$168,388
Grand Total		\$82,867,070	\$71,352,472	\$95,554,668	\$97,474,648	\$116,066,840	\$463,315,698

FISCAL TOPICS

Fiscal Services Division

January 6, 2025



Ground Floor, State Capitol Building

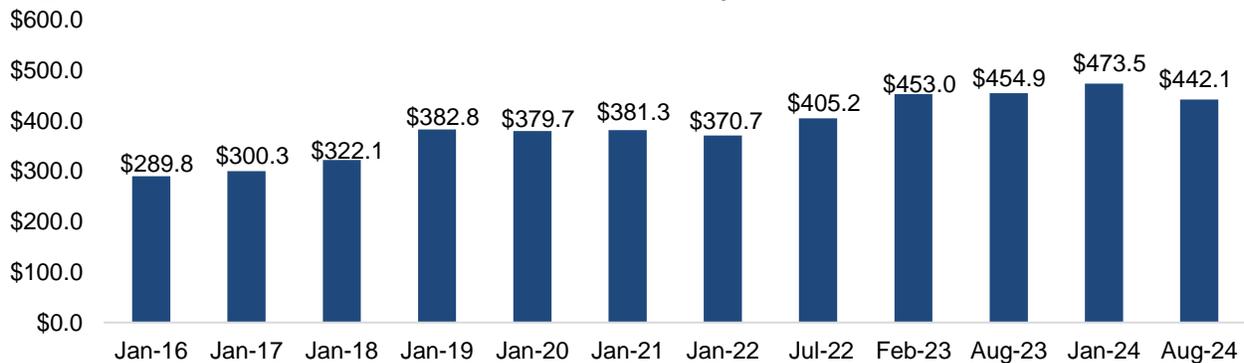
Des Moines, Iowa 50319

515.281.3566

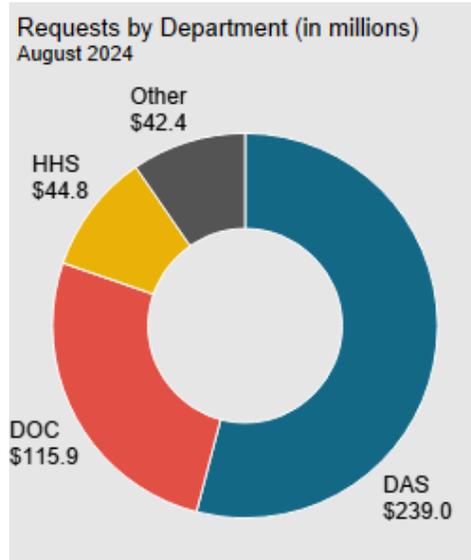
Major Maintenance List — August 2024

The Department of Administrative Services (DAS) provided an updated major maintenance list to the Legislative Services Agency (LSA) in August 2024. This list included all major maintenance project requests for a number of State agencies. In August 2024, there were 514 project requests totaling \$442.1 million. The total value of requests decreased by \$31.4 million compared to the previous list in January 2024 and decreased by \$12.8 million compared to the August 2023 list.

Figure 1 —Major Maintenance List Requests (in millions)



As has been the case in recent years, the DAS has submitted the largest share of requests. The DAS manages the Capitol Complex and the laboratory facility in Ankeny, which is occupied by several agencies. Figures for the DAS reflect a decrease of approximately \$400,000 compared to the list presented in January 2024. In addition to Capitol Complex locations, the list includes other agencies with facilities located throughout Iowa. The majority of the requests are for facilities occupied by the Department of Corrections (DOC) or by the Department of Health and Human Services (HHS). The DOC has the second largest share of the list with \$115.9 million in project requests. These figures reflect a decrease of \$14.3 million compared to the January 2024 list. Requests from the HHS decreased by \$25.7 million compared to the January 2024 list, and requests from other State agencies increased by \$9.1 million, of which Iowa School for the Deaf projects constitute \$7.7 million of the increase.



More Information

Iowa Department of Administrative Services:

das.iowa.gov/general-services/design-and-construction-resource/infrastructure-program
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Removed projects are the primary reason the August 2024 major maintenance list decreased compared to the January 2024 list. There were 51 projects totaling \$59.2 million that were not included in the most recent major maintenance list. Of that amount, \$28.8 million is attributed to the HHS Woodward Resource Center (WRC) decentralization project and \$15.0 million is attributed to the DOC's Clarinda Correctional Facility kitchen and storeroom projects. The 2024 Infrastructure Appropriations Act appropriated \$14.5 million in FY 2025 and \$14.4 million in FY 2026 for the WRC project. The Clarinda Correctional Facility kitchen project received funding from the Rebuild Iowa Infrastructure Fund in FY 2022 and FY 2023.

Change from January 2024 List	
January 2024 List Totals	\$473,533,923
Projects Removed	59,243,917
Increased Project Costs	2,492,375
New Projects	25,340,989
August 2024 List Totals	\$442,123,371

Agencies requested an additional 49 projects totaling \$25.3 million. Of the total new projects, \$13.4 million is for the DOC, \$2.5 million is for the HHS, and \$9.5 million is for other agencies. Other agencies include \$7.7 million for Iowa School for the Deaf projects and \$1.7 million for Terrace Hill projects.

Estimated costs for 11 previously requested projects increased by \$2.8 million, while estimated costs for 3 previously requested projects decreased by \$300,000, resulting in an overall net increase of \$2.5 million for previously requested projects. The HHS WRC Administration Building window replacement accounted for much of the change, totaling \$1.2 million in additional estimated project costs.

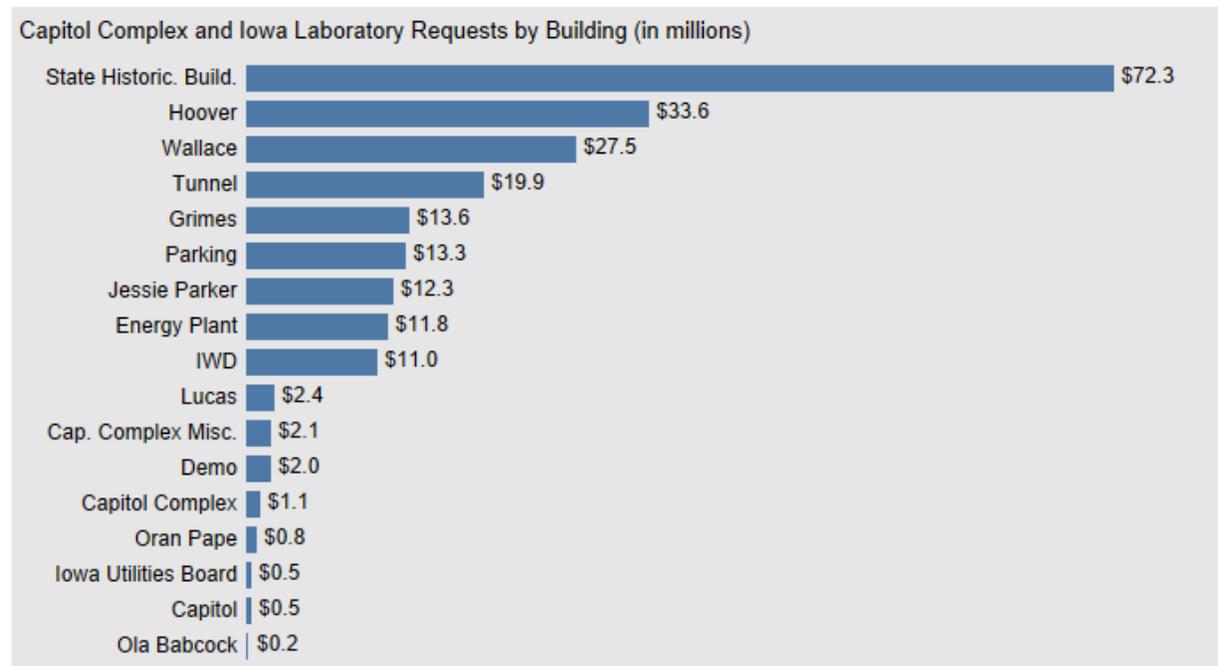
Major maintenance requests are classified by the type of request, and projects are funded based upon this prioritization. Currently, there are not any projects with a life, health, and safety classification. The last time a major life, health, and safety project was included on a major maintenance list was in January 2019. Projects classified as damaged decreased by \$19.9 million compared to January 2024, whereas Americans with Disabilities Act (ADA) projects decreased by \$585,000. The total cost of scheduled maintenance projects decreased by \$681,000, and the cost of efficiency-related projects decreased by \$10.3 million. The cost of total project requests for demolition decreased by \$10,000.

Major Maintenance Requests by Priority		
	Projects	Funding Request
Damage	112	\$ 63,571,966
ADA	13	2,439,471
Scheduled	220	237,312,201
Efficiency	145	127,511,733
Demo	24	11,288,000
Grand Total	514	\$ 442,123,371

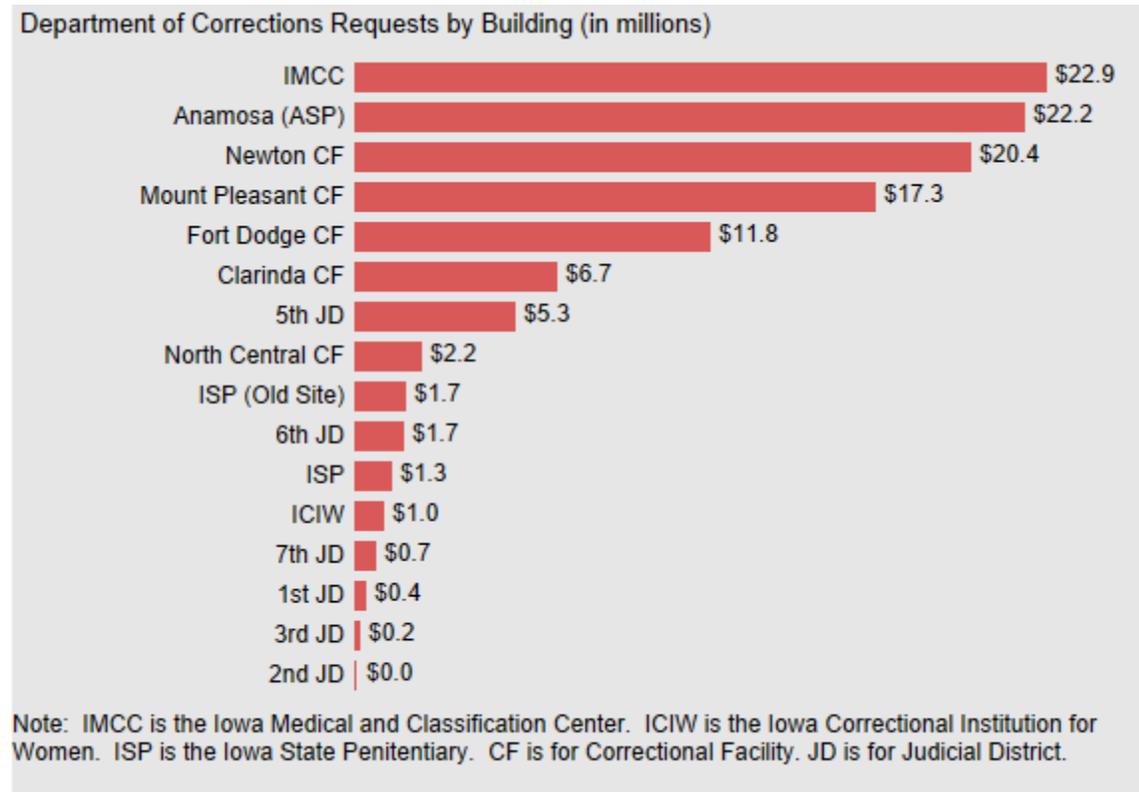
Generally, the costliest projects on the major maintenance list are associated with replacing heating, ventilation, and air-conditioning (HVAC) systems, utility projects for large campuses, or tunnel repairs. In total, the top 10 projects comprise 36.0% of all project costs on the major maintenance list. All 10 projects are not scheduled to be funded in FY 2025.

Top 10 Major Maintenance Projects		
Historical Building Envelope Replacement	Efficiency	\$39,000,000
Hoover HVAC Systems Renovations	Scheduled	\$23,348,876
Wallace HVAC Renovations	Scheduled	\$22,500,000
Historical Building HVAC and Controls System Updates	Scheduled	\$18,311,630
Jessie Parker HVAC Renovations	Scheduled	\$10,300,000
Utility Tunnel Repairs	Scheduled	\$10,000,000
IWD 1000 E. Grand HVAC Renovations	Scheduled	\$9,211,844
Hot & Cold Water Loop System	Scheduled	\$9,150,440
Grimes Building HVAC Updates	Scheduled	\$9,000,000
Repair Existing Pedestrian Tunnel between Lucas and the Capitol	Scheduled	\$8,280,000
Grand Total		\$159,102,791

Of the Capitol Complex and Iowa Laboratory requests, the State Historical Museum of Iowa, the Hoover Building, and the Wallace Building currently have the largest total dollar amounts in requests. Requests for the State Historical Building total \$72.3 million and include replacing the building envelope (\$39.0 million), replacing the HVAC and updating the control system (\$18.3 million), and other repairs. For the Hoover, Wallace, Grimes, Jessie Parker, and Iowa Workforce Development buildings, the HVAC system renovations are the largest projects. The Hoover HVAC project is estimated at \$23.3 million, the Wallace HVAC project is estimated at \$22.5 million, the Grimes HVAC project is estimated at \$9.0 million, the Jessie Parker HVAC project is estimated at \$10.3 million, and the Iowa Workforce Development HVAC project is estimated at \$9.2 million. The Capitol Complex also has 11 parking lot projects on the list. Tunnel repairs are currently listed as four separate projects.

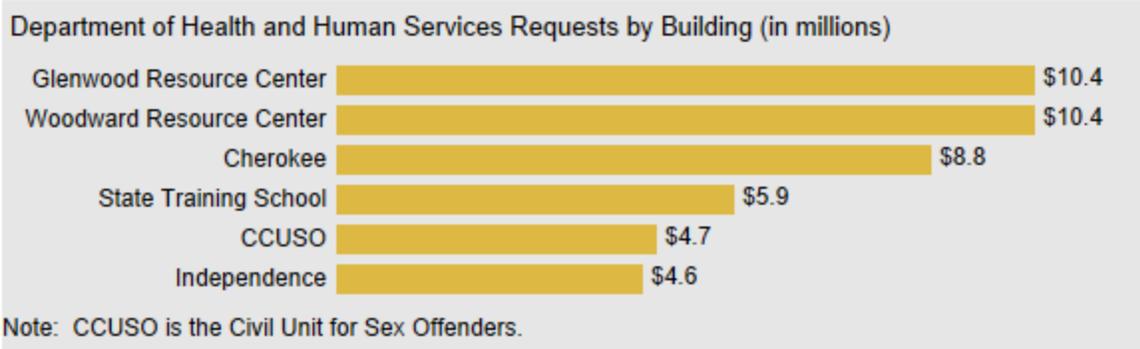


For the DOC, the largest request for funding is for projects at the Iowa Medical and Classification Center (IMCC), the largest of which is \$2.9 million for electric upgrades. The most significant projects at the Anamosa State Penitentiary (ASP) are tuckpointing projects (\$6.9 million), plumbing repair projects (\$3.0 million), and water treatment (\$3.0 million). The most significant projects at the Newton Correctional Facility are a hot and cold water loop system (\$9.2 million) and chiller replacement (\$2.8 million). The most significant project at the Mount Pleasant Correctional Facility is for air conditioning installation (\$5.0 million).

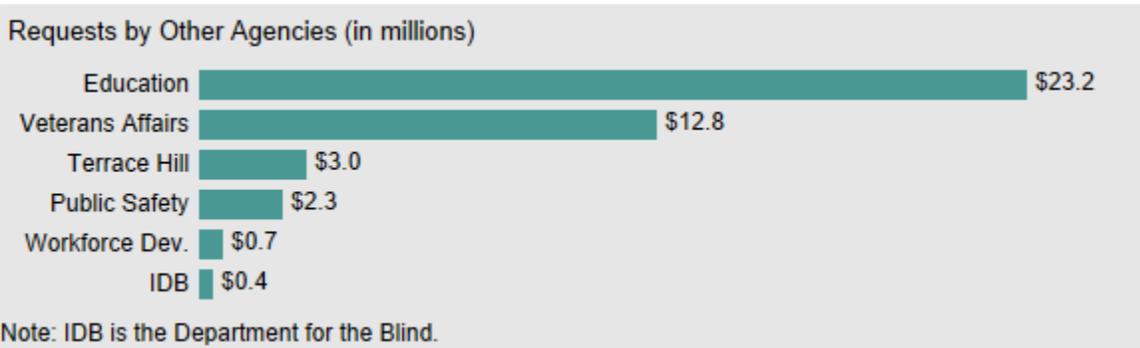


For the HHS, both the Glenwood Resource Center (GRC) and the Woodward Resource Center (WRC) have the most requests. The most significant projects at the WRC are window replacements (\$2.3 million) and fiber-optic cable replacement (\$2.0 million). The GRC has a total of 17 projects ranging in cost from \$100,000 to \$3.1 million. The GRC was closed on June 30, 2024, and projects for the facility may be excluded from future lists. Currently, no projects at the GRC are planned with FY 2025 Major Maintenance funding.





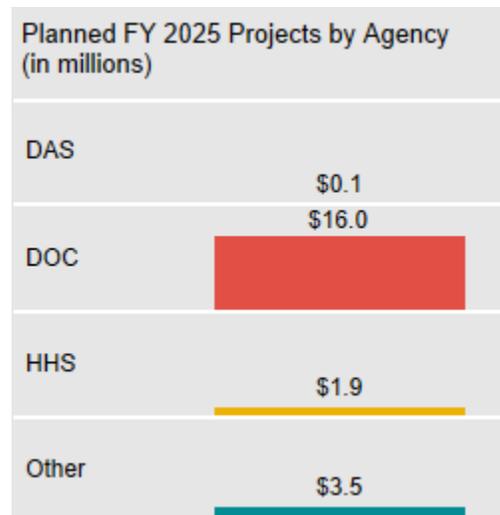
Major maintenance requests for other State agencies have been submitted for 14 facilities. The largest request by agency is \$23.2 million for the Department of Education, which covers 10 projects for the Iowa School for the Deaf (\$20.6 million) and 10 projects for Iowa PBS (\$2.6 million). The Iowa School for the Deaf was realigned from the Board of Regents to the Department of Education under 2023 Iowa Acts, Chapter 19 (State Government Alignment Act). As a result, Iowa School for the Deaf projects are new to the major maintenance list. The largest project for the Iowa School for the Deaf is exterior rehabilitation of Giangreco Hall (\$7.4 million). Of the \$12.8 million in projects for the Department of Veterans Affairs, \$12.6 million of it is for the Iowa Veteran’s Home across 32 projects.



Planned Projects

Appropriations totaling \$24.0 million for FY 2025 have been enacted. The DAS has identified 34 projects to date that will be funded during this time period. In total, \$21.5 million in project costs were identified. All of these projects are categorized as damaged and would constitute 33.8% of all projects classified as damaged. The largest is the DOC tuckpointing project at various buildings at the ASP, which is receiving \$2.9 million. The remainder of the 33 projects range in cost from \$30,000 to \$2.0 million.

In addition to FY 2025, the General Assembly has appropriated \$22.0 million annually in major maintenance funding from FY 2026 through FY 2029.



FISCAL TOPICS

Fiscal Services Division

November 18, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Gaming Revenues — FY 2024

Background

State gaming revenues include State wagering taxes as well as various license and regulatory fees that are remitted to the State. This report does not include wagering taxes that are paid directly to cities and counties. This report also excludes sports wagering taxes or license fee revenue.

Tax and fee revenue collections from Iowa's 19 casinos totaled \$366.8 million in FY 2024, a decrease of \$9.7 million (-2.6%) compared to revenue collections in FY 2023. This is the second year in a row in which State gaming revenues have decreased, reflecting a decline from the post pandemic peak experienced in FY 2022. However, State gaming revenue remains higher compared to prepandemic levels. Gaming facilities were closed from March 17, 2020, through June 1, 2020, as part of the State of Iowa Public Health Disaster Emergency proclamations issued in response to the COVID-19 pandemic.

Wagering Taxes

State wagering taxes are imposed on casino table games and slot machines and make up the vast majority of revenue remitted to the State from casinos. State wagering taxes decreased by \$11.4 million (-3.2%) in FY 2024 compared to the previous year.

Other Revenue

All other revenues remitted to the State by the gaming industry experienced a net increase of \$1.7 million (8.1%).

Figure 1 — State Revenue from Iowa Casinos

(in millions)

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Change</u>
Wagering Taxes	\$ 239.7	\$ 326.8	\$ 363.5	\$ 355.6	\$ 344.2	\$ -11.4
Other Revenue						
Enforcement and Regulatory Fees	16.3	16.0	17.7	16.7	18.5	1.8
Pari-Mutuel Receipts	2.9	3.8	3.8	4.0	3.8	-0.1
Initial License Fee	0.0	0.0	0.0	0.0	0.0	0.0
Other	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.0</u>
Subtotal Other Receipts	<u>19.5</u>	<u>20.1</u>	<u>21.8</u>	<u>21.0</u>	<u>22.7</u>	<u>1.7</u>
Total	<u>\$ 259.3</u>	<u>\$ 346.9</u>	<u>\$ 385.3</u>	<u>\$ 376.5</u>	<u>\$ 366.8</u>	<u>\$ - 9.7</u>

Note: Numbers may not equal totals due to rounding. Revenues do not reflect State revenue earned from sports wagering taxes or licensing fees.

More Information

Iowa Racing and Gaming Commission: irgc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Revenue Distribution and Allocation

The majority of the gaming revenues collected by the State are distributed to individual funds in an order specified in Iowa Code section 8.57(5). These revenues include the wagering taxes collected on gambling games and horse racing, as well as certain license fees. Of the total \$366.8 million in revenue collected in FY 2024, \$331.5 million was allocated according to Iowa Code section 8.57(5).

The General Assembly periodically alters this distribution of gaming revenue based on spending priorities as part of the annual budget process. **Figure 2** shows the distribution of the \$331.5 million to the various funds and the order in which the funds are distributed according to statute. The remaining \$35.3 million collected in FY 2024 includes fees for enforcement and regulatory costs, the County Endowment Fund, and a tax for funding cultural grants and tourism. An explanation of the individual funds and accounts is provided at the end of this report.

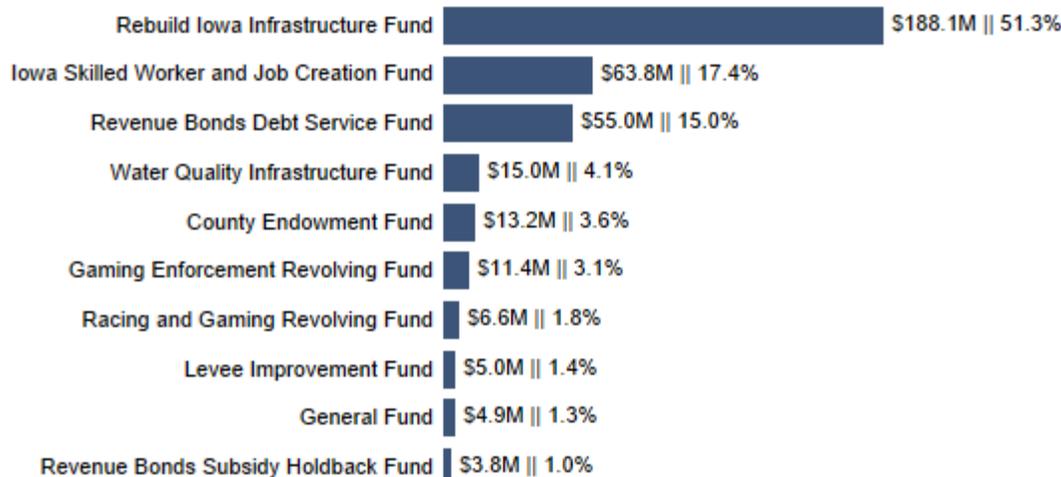
Figure 2 — Distribution of State Gaming Revenue

(in millions)

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Change
<u>Distribution of Revenue Per Iowa Code Sec. 8.57(5)</u>						
Revenue Bonds Debt Service Fund	\$ 55.0	\$ 55.0	\$ 55.0	\$ 55.0	\$ 55.0	\$ 0.0
Federal Subsidy Holdback Fund	3.8	3.8	3.8	3.8	3.8	0.0
Vision Iowa Fund	15.0	0.0	0.0	0.0	0.0	0.0
Water Quality Infrastructure Fund	0.0	15.0	15.0	15.0	15.0	0.0
Iowa Skilled Worker and Job Creation Fund	63.8	63.8	63.8	63.8	63.8	0.0
Levee Improvement Fund	0.0	0.0	0.0	0.0	5.0	5.0
General Fund	2.3	2.3	2.3	2.3	2.3	0.0
Rebuild Iowa Infrastructure Fund	91.3	175.1	210.1	202.8	186.7	-16.0
Subtotal	<u>\$231.0</u>	<u>\$314.8</u>	<u>\$349.9</u>	<u>\$342.5</u>	<u>\$331.5</u>	<u>\$ -11.0</u>
<u>Other Revenues</u>						
Gaming Regulatory Revolving Fund	\$ 6.0	\$ 6.4	\$ 6.9	\$ 6.6	\$ 6.6	\$ 0.0
Gaming Enforcement Revolving Fund	9.8	9.2	10.3	9.6	11.4	1.8
County Endowment Fund	9.3	12.6	13.9	13.6	13.2	-0.4
General Fund (Cultural Grants, Tourism, and Other Fees)	2.2	2.6	2.7	2.7	2.6	-0.1
Rebuild Iowa Infrastructure Fund	0.9	1.3	1.5	1.4	1.4	-0.1
Subtotal	<u>\$ 28.2</u>	<u>\$ 32.0</u>	<u>\$ 35.4</u>	<u>\$ 34.0</u>	<u>\$ 35.3</u>	<u>\$ 1.3</u>
Total	<u>\$259.3</u>	<u>\$346.9</u>	<u>\$385.3</u>	<u>\$376.5</u>	<u>\$366.8</u>	<u>\$ - 9.7</u>

Note: Numbers may not equal totals due to rounding.

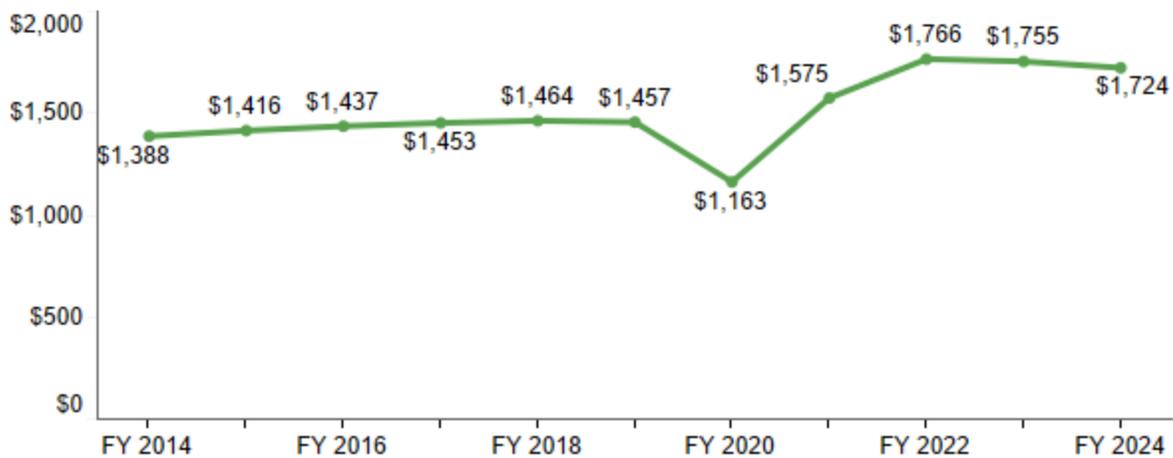
Figure 3 — Distribution of FY 2024 Gaming Revenues



Adjusted Gross Receipts (AGR)

Adjusted gross receipts consist of the total amount wagered less the winnings paid and represent the amount subject to wagering tax. Overall, AGR decreased by \$31.0 million (-1.8%) in FY 2024 compared to FY 2023. During the 2021 Legislative Session, [SF 619](#) (Taxation and Other Provisions Act) amended the definition of AGR to include all promotional play receipts on gambling games from the beginning of FY 2022 to the end of FY 2026 with a gradual phaseout of the tax on promotional play receipts during this time. Beginning July 1, 2026, AGR will exclude promotional play receipts. Iowa Code section [99F.1](#) defines “promotional play receipts” as the total sums wagered on gambling games with tokens, chips, electronic credits, or other forms of cashless wagering provided by the licensee without an exchange of money.

Figure 4 — Iowa Casinos Adjusted Gross Receipts by Fiscal Year (in millions)

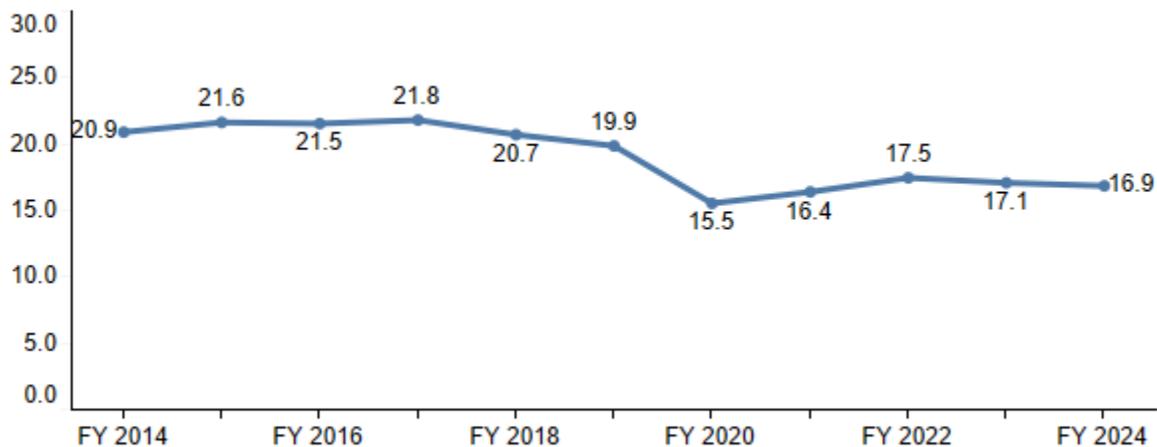


Source: Iowa Racing and Gaming Commission

Admissions

Admissions to the gaming facilities for FY 2024 decreased by 229,000 (-1.3%) compared to FY 2023. Admissions totaled 16.9 million in FY 2024 compared to 17.1 million in FY 2023.

Figure 5 — Iowa Casino Admissions Fiscal Year (in millions)



Source: Iowa Racing and Gaming Commission

Iowa Code section 8.57(5) — Distribution of Revenue

- **Revenue Bonds Debt Service Fund.** \$55.0 million is allocated to pay the debt service on bonds that were issued in July 2009 to fund a variety of infrastructure and environmental projects, as well as the I-JOBS Program.
- **Federal Subsidy Holdback Fund.** \$3.8 million is allocated to a Revenue Bonds Federal Subsidy Holdback Fund to ensure that the debt service is covered in the event the federal subsidy for the Build America Bonds (part of the 2009 revenue bond issuance) is not received. Once the Treasurer of State receives the federal subsidy, the \$3.8 million is transferred to the Rebuild Iowa Infrastructure Fund (RIIF).
- **Vision Iowa Fund.** \$15.0 million was allocated to pay the debt service on bonds issued for the Vision Iowa Program. The Program is used to assist communities in the development of major tourism facilities by providing grants, loans, forgivable loans, pledges, and guarantees. The last year of this allocation was FY 2020.
- **Water Quality Infrastructure Fund.** \$15.0 million is allocated to the Water Quality Infrastructure Fund. Moneys in this Fund are appropriated to the Department of Agriculture and Land Stewardship for the purpose of supporting water quality agriculture infrastructure programs. Fiscal year 2021 was the first year for this allocation.
- **Iowa Skilled Worker and Job Creation Fund.** \$63.8 million is allocated to the Skilled Worker and Job Creation Fund. The funds are appropriated annually by the General Assembly to fund a variety of job creation programs.
- **Levee Improvement Fund.** \$5.0 million is allocated to the Levee Improvement Fund. Moneys in the Fund are appropriated to the Department of Homeland Security and Emergency Management for the exclusive purpose of supporting the Office of Levee Safety and the Flood Mitigation Board. FY 2024 was the first year of this allocation. Under current law, this allocation will be repealed at the end of FY 2028.
- **General Fund.** \$2.3 million is allocated to the General Fund. The funds are appropriated annually by the General Assembly to fund State programs.
- **Rebuild Iowa Infrastructure Fund.** The RIIF receives the revenue remaining after the above allocations have been made. The RIIF is used for funding a variety of vertical infrastructure and environmental programs and projects.

Other Revenue

- **Gaming Regulatory Revolving Fund.** The fees that are assessed to the casinos for the State's cost of regulation are deposited in this Fund. Regulation of the gaming industry is provided by the Iowa Racing and Gaming Commission.
- **Gaming Enforcement Revolving Fund.** The fees that are assessed to the casinos for enforcement purposes are deposited in this Fund. Enforcement of Iowa gaming laws is provided by the Division of Criminal Investigation in the Department of Public Safety.
- **County Endowment Fund.** Iowa Code section [99F.11](#) allocates an amount equal to 0.8% of the AGR to this Fund. The funds are transferred equally to counties that do not have a licensed casino for funding charitable organizations.
- **General Fund — Cultural Grants, Tourism, and Other Fees.** Iowa Code section 99F.11 allocates an amount equal to 0.2% of the AGR for several purposes. Of the amount collected, the first \$520,000 is allocated to the Iowa Economic Development Authority (IEDA) for cultural grants and operations. Of the amount remaining, one-half is allocated to the IEDA for tourism marketing. The General Fund also receives annual license fees charged to manufacturers and distributors of gambling games and devices, the annual license fees for casinos to operate gambling games, and the portion of the regulatory fee attributable to the indirect costs of the Department of Public Safety special agents and gaming enforcement officers.
- **Rebuild Iowa Infrastructure Fund.** Of the amount remaining of the 0.2% of AGR after the \$520,000 allocation to the IEDA for cultural grants and operations, one-half is allocated to the RIIF.

FISCAL TOPICS

Fiscal Services Division

November 18, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

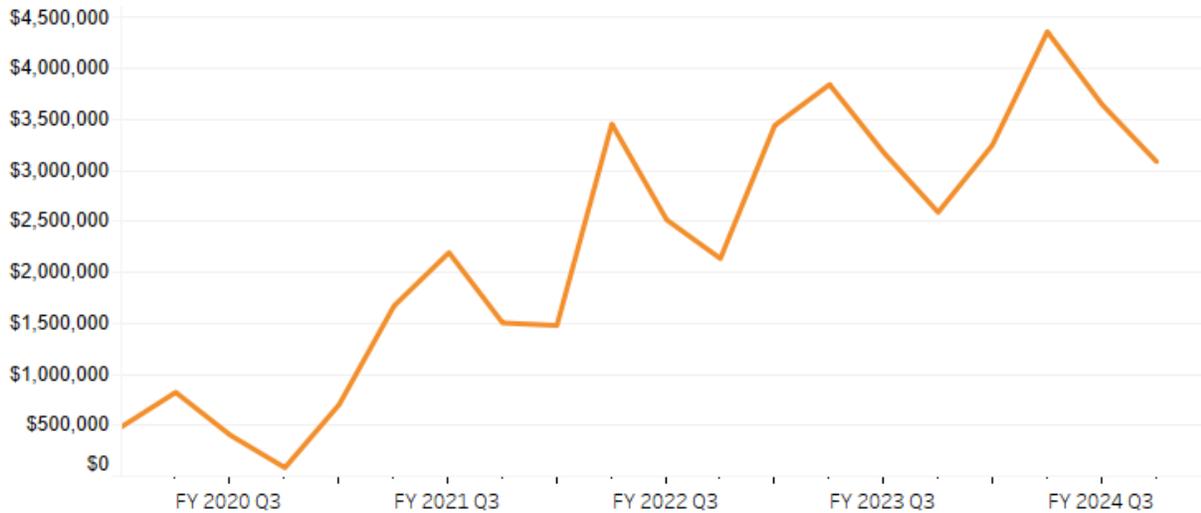
Sports Wagering Receipts Fund

The Sports Wagering Receipts Fund was established in FY 2020 by passage of 2019 Iowa Acts, chapter [132](#) (Sports Wagering and Fantasy Sports Act), which authorized sports wagering and fantasy sports contests in the State. The Fund receives sports wagering taxes and Internet fantasy sports taxes.

Wagering Taxes

A 6.75% tax rate is imposed on sports wagering net receipts, defined as gross receipts less winnings paid to wagerers, and the tax revenue is deposited in the Sports Wagering Receipts Fund. **Figure 1** shows the total amount collected in sports wagering State tax by quarter from the beginning of FY 2020 through the end of FY 2024.

Figure 1 — Sports Wagering State Tax by Quarter



Source: Iowa Racing and Gaming Commission

A 6.75% tax rate is also imposed on Internet fantasy sports contest adjusted revenues, defined as the amount equal to the total charges and fees collected less the winnings paid to participants, multiplied by a location percentage. The location percentage is equal to the total charges and fees collected from all Internet fantasy sports contest players in the State divided by the total charges and fees collected from all participants in the contest. The tax revenue generated from Internet fantasy sports contests is reduced by a tax credit equal to the regulatory fee paid to the Iowa Racing and Gaming Commission by the contest provider.

More Information

Iowa Racing and Gaming Commission: irgc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Internet fantasy sports contest tax revenue is also deposited in the Sports Wagering Receipts Fund. Internet fantasy sports generated approximately \$19,000 in State taxes in FY 2021, approximately \$18,000 in FY 2022, approximately \$14,000 in FY 2023, and approximately \$200 in FY 2024. No State tax revenue was generated by Internet fantasy sports in FY 2020.

Appropriations

Since FY 2020, the General Assembly has appropriated moneys from the Fund for three purposes. The General Assembly appropriated \$300,000 in FY 2020 and \$1.8 million in FY 2021 through FY 2024 to the Gambling Treatment Program under the Department of Public Health. In FY 2022 and FY 2023, the General Assembly also appropriated \$1.5 million to the Sports Tourism Program under the Economic Development Authority. In FY 2023, the General Assembly appropriated \$7.0 million to the General Fund for the Endow Iowa Tax Credit Program. **Figure 2** shows the revenue and appropriations from the Sports Wagering Receipts Fund from FY 2020 through FY 2024.

Figure 2 — Sports Wagering Receipts Fund

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenue					
Beginning Account Balance	\$ 0	\$ 1,499,735	\$ 5,846,701	\$ 12,228,656	\$ 15,330,981
Pari-Mutuel Receipts	1,788,241	6,091,872	9,603,539	12,890,229	14,343,838
Interest	11,494	5,094	28,416	462,097	978,612
Total Revenues	<u>\$ 1,799,735</u>	<u>\$ 7,596,701</u>	<u>\$ 15,478,656</u>	<u>\$ 25,580,981</u>	<u>\$ 30,653,431</u>
Appropriations					
Sports Tourism Program	\$ 0	\$ 0	\$ 1,500,000	\$ 1,500,000	\$ 0
Gambling Treatment Program	300,000	1,750,000	1,750,000	1,750,000	1,750,000
General Fund - Endow Iowa Tax Credit	0	0	0	7,000,000	0
Total Appropriations	<u>\$ 300,000</u>	<u>\$ 1,750,000</u>	<u>\$ 3,250,000</u>	<u>\$ 10,250,000</u>	<u>\$ 1,750,000</u>
Reversion	0	0	0	0	0
Ending Balance	<u>\$ 1,499,735</u>	<u>\$ 5,846,701</u>	<u>\$ 12,228,656</u>	<u>\$ 15,330,981</u>	<u>\$ 28,903,431</u>

Source: Integrated Information for Iowa (1/3)

Licensing Fees

For gaming entities conducting sports wagering, there is an initial licensing fee of \$45,000 and an annual licensing renewal fee of \$10,000. These license fees are deposited into the General Fund. For gaming entities conducting Internet fantasy sports contests, there is an initial license fee of \$5,000 and an annual licensing renewal fee of \$1,000. However, if the licensee collected Internet fantasy sports contest revenue greater than \$150,000 in the previous fiscal year, the annual renewal fee is \$5,000. Internet fantasy sports contest license fees are considered repayment receipts as defined in Iowa Code section [8.2](#). The Sports Wagering Receipts Fund does not receive licensing revenue.

Related Statutes and Administrative Rules

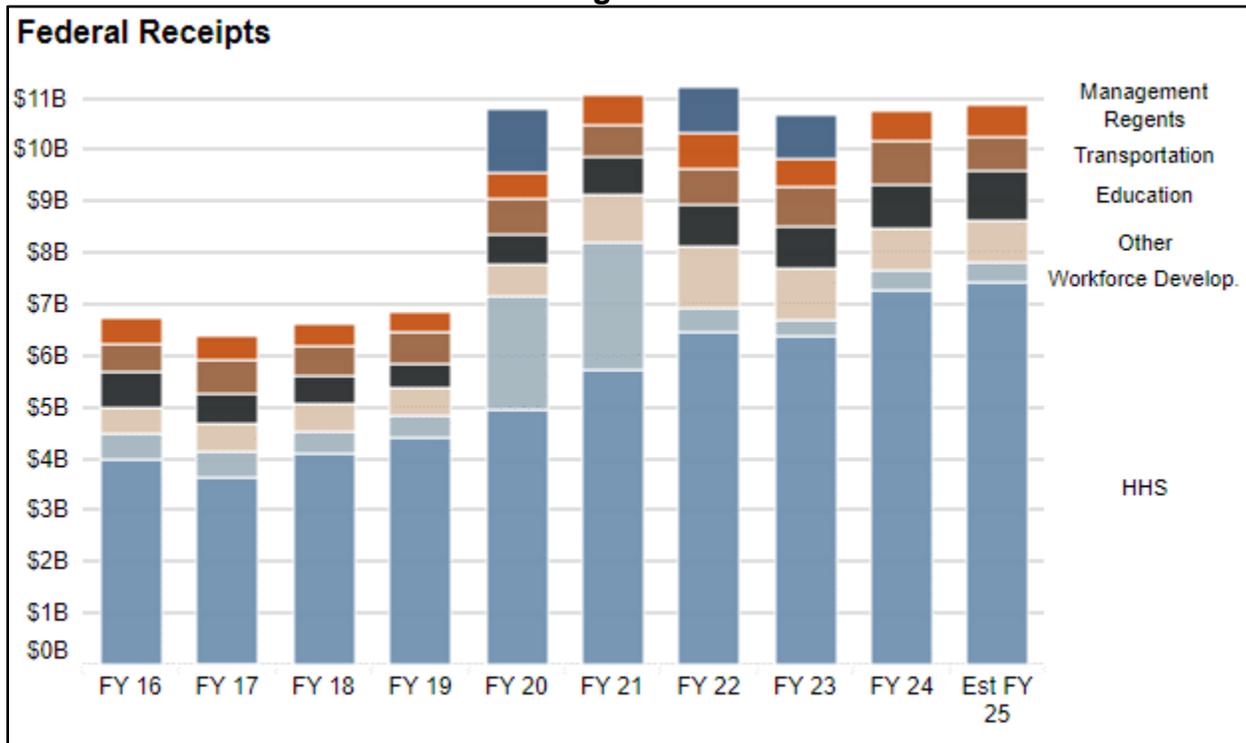
Iowa Code chapters [99D](#), [99E](#), and [99F](#)

Iowa Administrative Code [491—13](#) and [491—14](#)

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

Federal Receipts (in Millions)	Actual	Actual	Actual	Estimated
	FY 2022	FY 2023	FY 2024	FY 2025
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
Grand Total	<u>\$ 11,195.5</u>	<u>\$ 10,690.6</u>	<u>\$ 10,794.3</u>	<u>\$ 10,893.3</u>

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

Government Accountability Office: 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.

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.

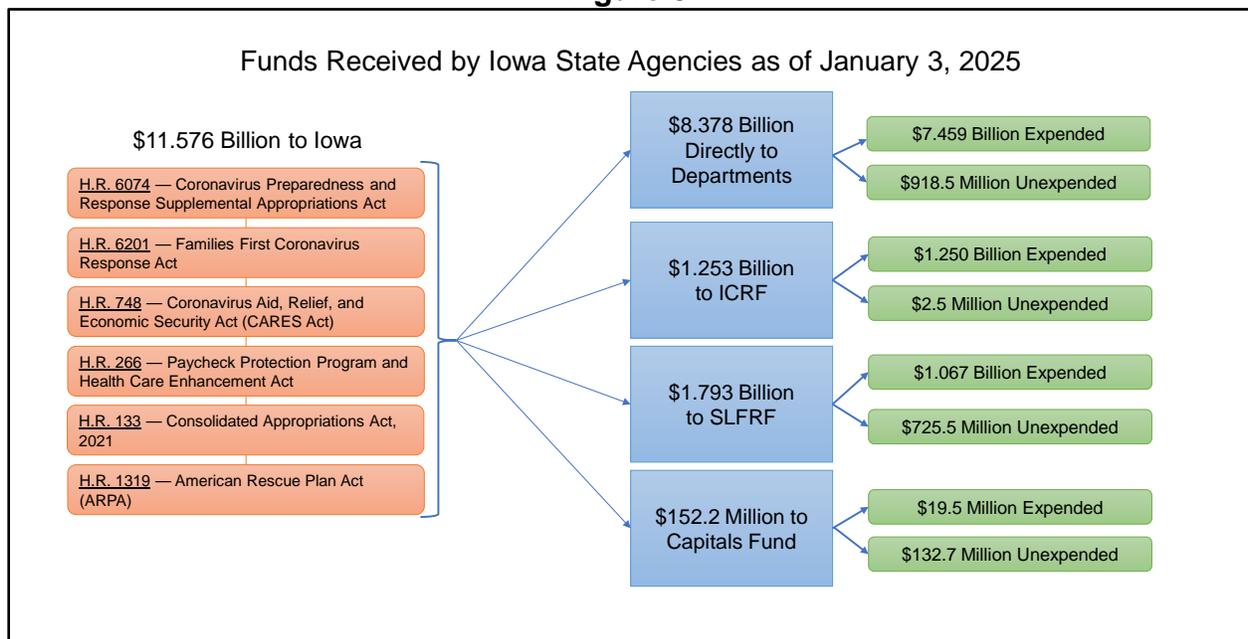
CARES Act, ARPA, and Other Federal Stimulus Acts

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

COVID-19 Aid Expenditures by Top Eight Programs							
(in Millions)							
	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
Grand Total	\$2,113.8	\$3,031.4	\$2,030.7	\$1,392.5	\$879.6	\$345.0	\$9,792.9

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

Figure 5

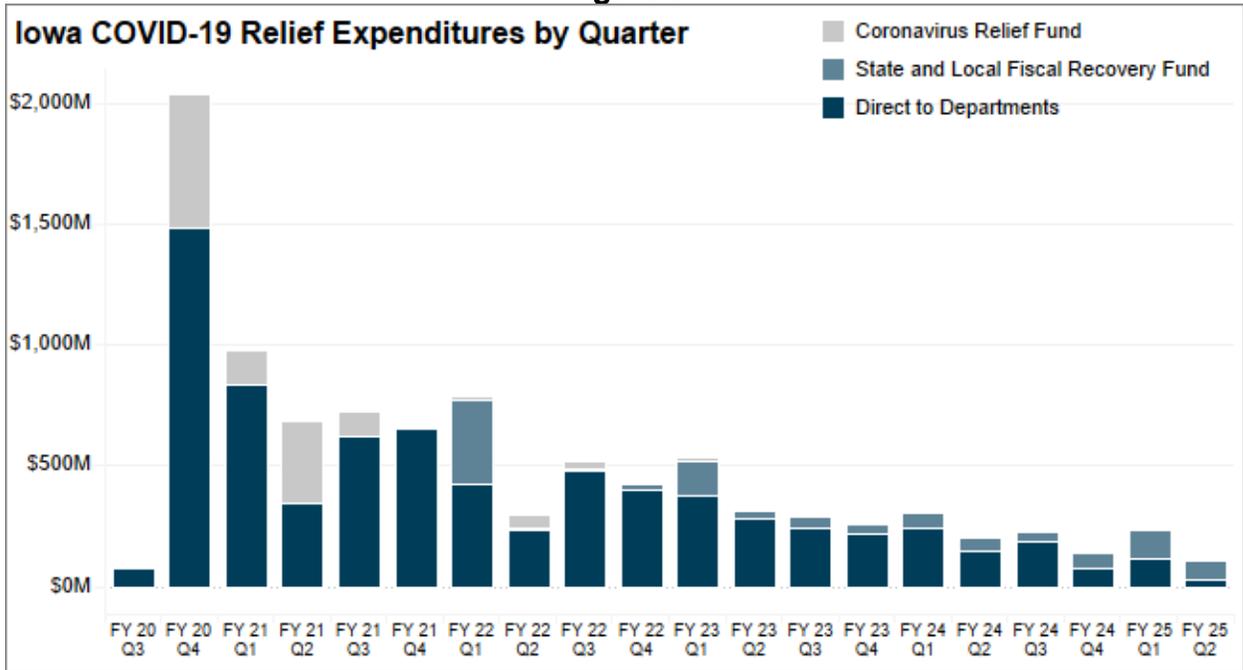


Figure 5 shows how federal relief funding has been spent by quarter and how expenditures have slowed. The figure displays larger expenditures at the start of the COVID-19 pandemic (FY 2020 Q4). The ICRF accounted for a large part of spending through FY 2021 Q3, but expenditures since then have decreased. 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

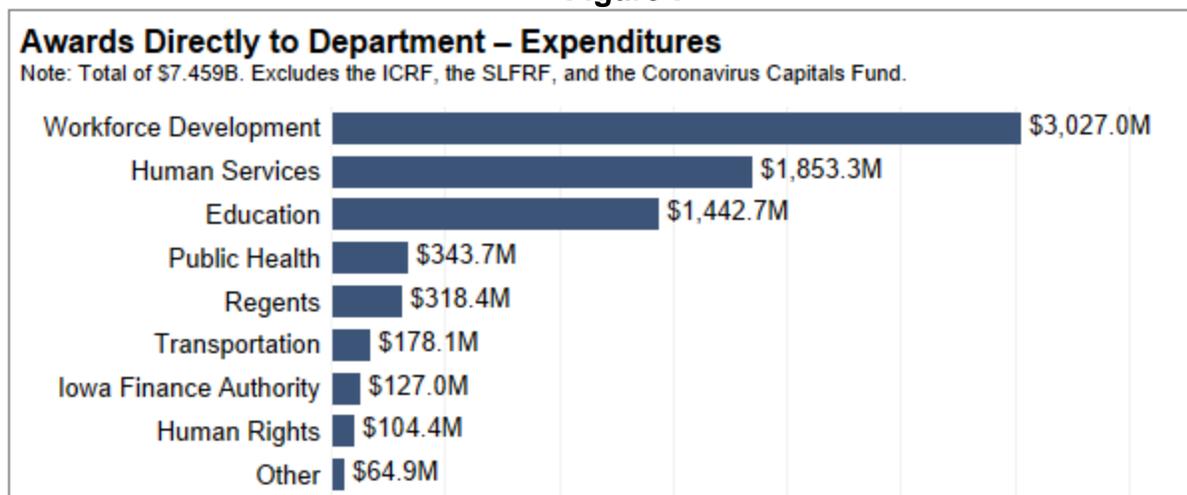
Federal COVID-19 Aid Expenditures by Four Most Recent Quarters					
Top 8 Programs (in Millions)					
	FY 24 Q3	FY 24 Q4	FY 25 Q1	FY 25 Q2	Total
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$86.6	\$34.4	\$55.4	\$4.6	\$181.0
Capital Projects Fund	\$0.1	\$4.4	\$14.4	\$0.5	\$19.4
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
Total	\$225.4	\$145.8	\$237.1	\$104.1	\$712.5

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

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

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

Coronavirus State and Local Fiscal Recovery Fund Revenue, Transfers, and Department Activities		
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
Total Unexpended	\$	725,480,941

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
Administrative Services	\$ 41,251,447	\$ 39,311,497
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
Aging (HHS)	\$ 435,000	\$ 491,800
Office of the Public Guardian	435,000	491,800
Agriculture and Land Stewardship	\$ 8,000,000	\$ 7,645,393
Iowa Conservation Infrastructure	8,000,000	7,645,393
Attorney General	\$ 167,209	\$ 626,890
Victim Assistance	167,209	626,890
Office of the Chief Information Officer (DOM)	\$ 147,600,634	\$ 154,045,019
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
College Student Aid Commission (Department of Education)	\$ 7,710,211	\$ 7,541,969
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
Corrections	\$ 10,360,410	\$ 10,360,410
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
Education	\$ 3,301,703	\$ 3,696,361
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
Economic Development Authority	\$ 124,049,736	\$ 123,909,710
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
Governor's Office	\$ 15,000	\$ 15,000
Boards and Commissions Review	15,000	15,000
Health and Human Services	\$ 1,673,454	\$ 32,842
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
Homeland Security	\$ 38,273,107	\$ 26,387,648
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
Iowa Finance Authority	\$ 73,552,349	\$ 46,751,729
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
Iowa PBS	\$ 1,042,994	\$ 1,042,994
Antenna Replacement	1,042,994	1,042,994
Management	\$ 10,080,944	\$ 9,866,163
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
Natural Resources	\$ 117,479	\$ 117,479
Hazardous Condition Remediation Plan	117,479	117,479
Public Defense	\$ 3,113,768	\$ 3,239,364
DPS and DPD Deployment	1,413,294	1,413,294
Deployment 2024	1,700,474	1,711,069
Recruitment Incentives Program	0	115,000
Public Health (HHS)	\$ 653,056	\$ 769,796
Centers of Excellence	653,056	769,796
Public Safety	\$ 35,985,950	\$ 35,569,441
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
State Fair	\$ 1,500,000	\$ 1,500,000
Iowa State Fair Security Improvements	1,500,000	1,500,000
Regents	\$ 14,780,865	\$ 14,613,159
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
Revenue	\$ 221,185,312	\$ 221,185,312
Local Government Relief	221,185,312	221,185,312
Transportation	\$ 85,800,000	\$ 71,494,054
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
Veterans Affairs	\$ 265,232	\$ 265,232
Veterans Trust Fund Supplemental Grant	265,232	265,232
Workforce Development	\$ 287,078,908	\$ 286,640,956
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
	<u>\$ 1,117,994,768</u>	<u>\$ 1,067,120,216</u>

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 lowans 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 lowans 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 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 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.

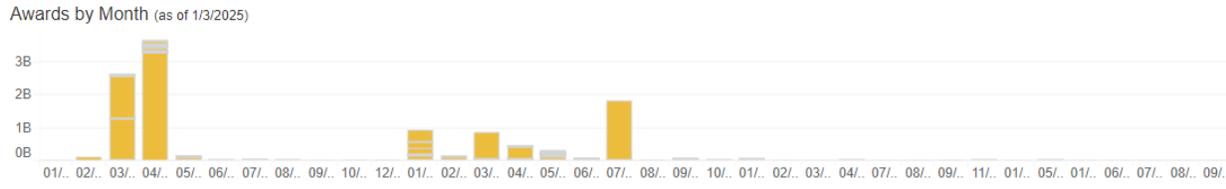
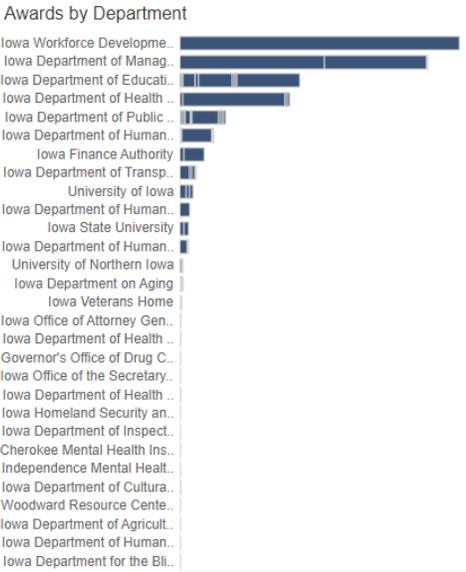
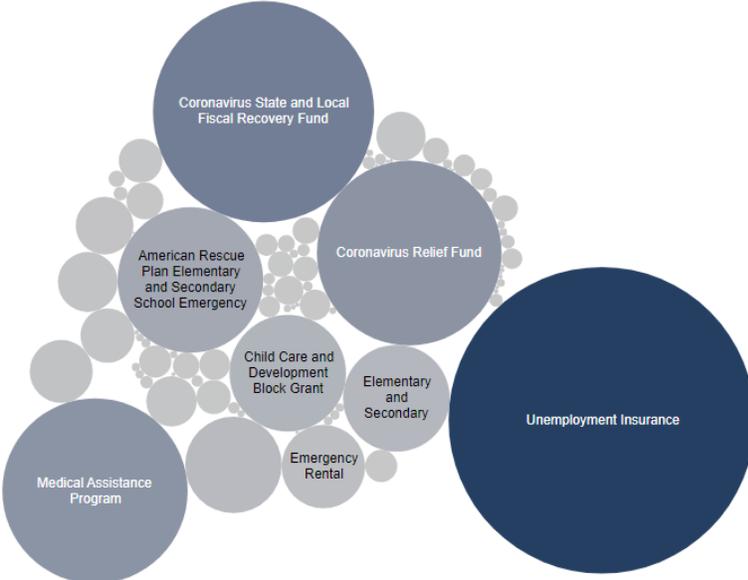
Reporting Requirements. On June 17, 2021, the U.S. Department of the Treasury released [Compliance and Reporting Guidance](#) for the State and Local Fiscal Recovery Funds, which required the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August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

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.

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.

LSA Staff Contacts: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
 Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov



Appendix J – 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

The following Budget Unit Briefs are available for Transportation, Infrastructure, and Capitals Subcommittee FY 2026 appropriations. The Budget Unit Brief information is presented in alphabetical order by Fund.

Primary Road Fund Budget Unit Briefs

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Albia Garage Renovation — PRF

Purpose and History

This appropriation for FY 2025 is intended to fund the renovation of the Department of Transportation (DOT) garage in Albia. The Albia maintenance facility was constructed in 1975 and is no longer properly sized or arranged operationally for the larger modern equipment that the DOT uses; does not meet current building code safety and Americans with Disabilities Act (ADA) standards; and has wash bay, plumbing, and water pressure issues.

Funding

The General Assembly appropriated \$7.3 million from the Primary Road Fund to the DOT in FY 2025 to renovate the Albia garage facility.

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SD60137

1520200

More Information

Iowa Department of Transportation: iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Auditor of State Reimbursement (DOT) — PRF

Purpose and History

The Office of the Auditor of State provides audit, review, and other technical services to State and local governments to ensure the effective, economical conduct of public activities in a prudent, accountable manner. State departments reimburse the Auditor of State for services provided.

State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund and the Primary Road Fund (PRF) to fund Auditor of State reimbursements. Historically, 86.0% of the appropriation comes from the PRF. The amount requested by the DOT for these reimbursements is based on annual estimates prepared by the Auditor of State and the previous year's actual expenditures. Reimbursement expenditures remain relatively consistent from year to year. However, certain years show nontraditional increases in expenditures for one-time services, such as work associated with federal American Recovery and Reinvestment Act (2009) requirements.

Audit reports submitted to the DOT are available on the Legislative Services Agency website.

Related Statutes and Administrative Rules

Iowa Code section [11.5B](#)

Budget Unit Number

6450S330137

1519719

More Information

Office of the Auditor of State Audit Report Search: auditor.iowa.gov/audit-reports
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Department of Administrative Services Personnel and Utility Services (DOT) — PRF

Purpose and History

The Department of Administrative Services (DAS) provides certain products and services that State government departments need to run “behind-the-scenes” processes necessary for day-to-day operations. Services provided by the DAS are placed into two categories: utility services and marketplace services. Utility services are those deemed to be provided most economically by the DAS. Marketplace services are those that the DAS provides, but that departments may procure elsewhere. Most departments are required to purchase utility services through the DAS. The DAS Customer Council annually reviews DAS utility services and approves the rate methodology and rate for each utility service.

The DAS is comprised of five areas: Human Resources Enterprise, General Services Enterprise, General Council Enterprise, State Accounting Enterprise, and Central Services Enterprise. For more information on the DAS, see the *Budget Unit Brief* for the budget unit [Department of Administrative Services](#). The office of the Chief Information Officer (OCIO) also provides centralized information technology services to the DOT.

State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund (RUTF) and the Primary Road Fund (PRF) to pay the OCIO fees and the DAS utility fees for services as set by the DAS Customer Council. Utility services purchased by the DOT include: human resources services; general services such as the DOT office space in the Lucas Building; and information technology services such as directory service, the Information Security Office, and user authentication and authorization. The utility services cost also includes funding for use of the Integrated Information for Iowa (I/3) financial system.

Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Budget Unit Number

6450S320137

1519775

More Information

Iowa DAS Services and Rates: das.iowa.gov/das-core/finance-and-operations/services-rates

Iowa Department of Transportation: www.iowadot.gov

LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Davenport Facility — PRF

Purpose and History

This appropriation for FY 2024 is intended to fund the replacement of the Department of Transportation (DOT) facility in Davenport. The facility is a truck garage built in the 1970s and is only able to hold medium to small size trucks. The current facility is deteriorating due to age and is not properly sized or arranged operationally to accommodate current DOT operations and equipment.

Funding

The General Assembly appropriated \$21.9 million from the Primary Road Fund to the DOT for FY 2024 to replace the Davenport garage/facility.

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SD50137

1520091

More Information

Iowa Department of Transportation: iowadot.gov/
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Electronic Records Management System — PRF

Purpose

This appropriation funds updates to the Electronic Records Management System, which is an essential part of managing and keeping driver's license information for the State and is used extensively across the Department of Transportation (DOT) for record storage, driver's license information, and vehicle registration.

Funding

Funding for this appropriation is from the Primary Road Fund (PRF). Funding is also provided from the Road Use Tax Fund (RUTF). The General Assembly enacted the following appropriations in 2022:

Total Electronic Records Management System Appropriations

	Primary Road Fund	Road Use Tax Fund	Total
FY 2023	\$ 210,000	\$ 3,290,000	\$ 3,500,000
FY 2024	217,200	3,402,800	3,620,000
FY 2025	126,000	1,974,000	2,100,000
	\$ 553,200	\$ 8,666,800	\$ 9,220,000

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SD30137

1520070

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Facility Major Maintenance and Enhancements — PRF

Purpose and History

This appropriation was established in FY 2022 to extend the life of Department of Transportation (DOT) facilities. This appropriation is used to add or renovate facilities such as brine buildings, mechanics' bays, and other additions to DOT facilities.

Funding

This appropriation is funded from the Primary Road Fund (PRF).

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SC90137

1519943

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Facility Routine Maintenance and Preservation — PRF

Purpose and History

This appropriation will be used to provide routine maintenance for the Department of Transportation (DOT) facilities. This includes utility improvements; roofing projects; heating, ventilation, and air-conditioning improvements; deferred maintenance; and other forms of routine maintenance. The appropriation consolidates several line items that are no longer funded.

Funding

This appropriation was established in FY 2022. Funding is appropriated from the Primary Road Fund.

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SD10137

1519944

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Garage Fuel and Waste Management — PRF

Purpose and History

Created in FY 1995, this appropriation pays for the costs of managing the disposal of hazardous waste created from the day-to-day operations of the Department of Transportation (DOT) field facility operations throughout the State. Activities such as vehicle fleet maintenance, road sign and road marking painting, and street sweeping, as well as end-of-life vehicle parts, all create hazardous waste. The DOT uses one of several private sector hazardous waste disposal contractors depending on the type of waste created.

A few examples of the activities and the resultant hazardous waste generated include:

- Cleaning and testing equipment, which generates used n-propyl bromide.
- Washing equipment parts, which generates a need for disposal of used solvents.
- Deicing roadways, which creates salt brine waste.
- Cleaning of crack sealing and oiling equipment, which generates a used emulsion oil and diesel fuel mixture.
- Used motor oil generated by the routine maintenance of vehicles statewide, which creates a need for disposal.
- Collection of shredded tires from roadways, which creates a need for disposal.

The DOT has at times found it necessary to delay disposal of waste materials near the end of a fiscal year due to funding, project readiness, and prioritization.

State Funding

The DOT receives an ongoing appropriation from the Primary Road Fund (PRF) for disposal of hazardous waste generated at facilities statewide.

Budget Unit Number

645008S0137

1519838

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Indirect Cost Recoveries — PRF

Purpose and History

Centralized agencies provide a number of intragovernmental services to the whole of State government. Agencies receive General Fund appropriations to cover the costs. These agencies include the Legislative Branch, the Governor's Office, the Department of Management, the State Accounting Enterprise (SAE) of the Department of Administrative Services (DAS), and the State Treasurer's Office.

Under the Statewide Indirect Cost Allocation Plan (SWICAP) created pursuant to Iowa Code section [8A.505](#), the proportional costs of the services provided by these agencies are recouped from non-General Fund operating accounts to offset these costs to the extent allowable. The amounts paid from each non-General Fund operating account are determined by the department receiving the non-General Fund appropriation and approved by the SAE. Payments for SWICAP indirect cost recovery are deposited directly to the State General Fund.

State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund and the Primary Road Fund (PRF) to pay indirect cost recoveries through the DAS to the General Fund. Historically, 88.0% of the total appropriation comes from the PRF. These payments are not related to the fees billed directly to agencies by the DAS for entrepreneurial services such as human resources management, buildings and grounds, and information technology services, or by the State Auditor's Office for financial audits or other directly billed services.

Related Statutes and Administrative Rules

Iowa Code section [8A.505](#)

Budget Unit Number

6450S300137

1519872

More Information

Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Inventory and Equipment — PRF

Purpose and History

The funding provided to the Department of Transportation (DOT) from this appropriation is transferred to the Materials and Equipment Revolving Fund created in Iowa Code section [307.47](#). Purchases of materials, supplies, equipment, and vehicles are made from the Revolving Fund and billed back to the divisions of the DOT. This appropriation supplements appropriations to the various divisions of the DOT for the inflation cost of materials and supplies, maintenance and operational costs of equipment, and equipment replacements.

The direct salaries of personnel supporting the acquisition, inventory maintenance, and disposition of materials and supplies are charged to the Revolving Fund and considered part of the direct expense associated with the operation. Surpluses in excess of \$100,000 (when there is no anticipated need) are reverted to the Primary Road Fund (PRF).

The DOT reports to the Legislative Services Agency in January of each year regarding the equipment and vehicle purchases made through the Revolving Fund during the preceding fiscal year.

State Funding

The DOT has received this appropriation from the PRF annually since FY 1979, except for a four-year period (FY 2003 to FY 2006) when no appropriation was made.

Related Statutes and Administrative Rules

Iowa Code section [307.47](#)

Iowa Administrative Code [761—20](#)

Budget Unit Number

6450S310137

1519876

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Jefferson Garage Renovation — PRF

Purpose and History

This appropriation for FY 2025 is intended to fund the renovation of the Department of Transportation (DOT) garage in Jefferson. The Jefferson maintenance facility was constructed in 1957 and is one of the oldest and poorest conditioned in the State. It is no longer properly sized; does not meet current building code safety and Americans with Disabilities Act (ADA) standards; and has wash bay, plumbing, and water pressure issues.

Funding

The General Assembly appropriated \$7.0 million from the Primary Road Fund to the DOT in FY 2025 to renovate the Jefferson garage facility.

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SD70137

1520201

More Information

Iowa Department of Transportation: iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Motor Vehicle Division — PRF

Purpose and History

The Motor Vehicle Division of the Department of Transportation (DOT) is responsible for administering and enforcing federal and State motor vehicle laws and regulations, including testing, licensing, and sanctioning of all drivers. The Division maintains and oversees driver-related and vehicle-related functions, including all driver history files, central issuance of driver's licenses, crash reports, vehicle titles, vehicle registrations, driver offenses, permits, county-based registrations, weigh stations, issuance of special plates, driver safety, and education. The Division includes the following bureaus:

- System and Administration
- Customer Services
- Compliance and Policy
- Investigations
- Central Programs

Funding

The appropriation for the Division is included in the annual Transportation Appropriations Act under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee. In FY 2025 the General Assembly funded the Motor Vehicle Division entirely from the Road Use Tax Fund (RUTF). The General Assembly also annually appropriates full-time equivalent (FTE) positions to the Division.

Related Statutes and Administrative Rules

Iowa Code chapter [321](#)

Iowa Administrative Code [761](#)

Budget Unit Number

6450S240137

1519920

More Information

Iowa Department of Transportation: iowadot.gov/about/divisions-offices#4391278-motor-vehicle-division
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Rest Area Facility Maintenance — PRF

Purpose and History

Iowa's rest areas date back to the 1960s and 1970s, when the interstate system was built in Iowa. There are currently 38 rest areas, with varying degrees of amenities.

In FY 2016, the Department of Transportation (DOT) began receiving an annual appropriation to support the upkeep and maintenance of primary road system rest areas.

State Funding

Funding for this appropriation is provided by the Primary Road Fund (PRF). Beginning in FY 2025, funding for rest area maintenance is no longer appropriated. According to the DOT, funding to maintain rest areas will be accounted for in the Iowa Transportation Improvement Program, which is approved by the Transportation Commission.

Related Statutes and Administrative Rules

Iowa Code chapter [321](#)

Iowa Administrative Code [761](#)

Budget Unit Number

645099S0137

1519959

More Information

Department of Transportation Rest Areas: www.iowadot.gov/maintenance/rest-areas
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Statewide Interoperable Communications System — PRF

Purpose and History

Interoperability of communications addresses the need for prompt communication between law enforcement and first responders during natural disasters or responses to criminal activity. A statewide land mobile radio communications platform enables communication to occur between jurisdictions. This system supports day-to-day operations as well as emergency multiagency, multijurisdictional operations. A lease-purchase contract was signed with Motorola in 2015 at an estimated cost of \$39,500,000 over 10 years. The final payment for the lease purchase is expected to be in FY 2026, and the Motorola maintenance agreement will continue through FY 2030.

Funding

The first payment of \$4.0 million in FY 2016 was appropriated from the E911 Surcharge Fund to the Department of Public Safety (DPS) to pay for the lease costs associated with the statewide land mobile radio communications system, which interfaces with the Iowa Statewide Interoperable Communications System radio platform. The second payment of approximately \$4.4 million was allocated to the DPS in FY 2017. This system is under the joint purview of the DPS and the Department of Transportation (DOT).

In FY 2018, \$4.1 million was appropriated from the Rebuild Iowa Infrastructure Fund (RIIF) for the lease payment. In FY 2019, \$3.1 million was appropriated from the Primary Road Fund (PRF) and \$1.4 million was appropriated from the RIIF. Since FY 2020, the annual lease payment has been primarily funded by the RIIF, with any differences in funding from the Road Use Tax Fund and PRF. Beginning in FY 2025, any differences will be funded entirely by the PRF. The final lease payment is estimated to be in FY 2026.

Related Statutes and Administrative Rules

Iowa Code chapter [34A](#)

2016 Iowa Acts, ch. [1103](#)

2015 Iowa Acts, ch. [129](#)

Iowa Administrative Code [605—10](#)

Budget Unit Number

6450SC40810

1519984

More Information

Iowa Statewide Interoperable Communications System Board: dps.iowa.gov/isicsb-0
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Transportation Maps — PRF

Purpose and History

The first transportation map authorized and printed by the State of Iowa was completed in 1919. The transportation map included the federal aid road system, the county road system, and the township road system. The map was prepared by the Women's Drafting Department of the Transportation Commission using various government maps and detailed field information. Prior to the initial map publication, drivers depended on travel guides published by private organizations that used their own maps and numbering systems.

Since the first official publication, the State has been involved at various levels of preparing and printing Iowa transportation maps. The pre-folded printed copies of the latest edition of the Iowa Transportation Map are available at the Iowa Department of Transportation (DOT), driver's license stations, district offices, and rest stop areas. In addition, the DOT provides transportation maps to the Iowa Economic Development Authority for distribution to the State's 15 welcome centers and various tourist locations and for inclusion in travel packets that are available on request. An electronic version of the transportation map, accompanied by an assortment of city detail maps, is also available on the DOT website.

State Funding

After the FY 2015 appropriation, the DOT shifted to a two-year production cycle. Every other year, the DOT receives an appropriation from the Primary Road Fund (PRF) for the production of transportation maps.

Related Statutes and Administrative Rules

Iowa Code chapter [321](#)

Iowa Administrative Code [761—28](#)

Budget Unit Number

6450S160137

1520000

More Information

Iowa DOT Transportation Map: iowadot.gov/maps/Digital-maps/State-maps/Iowa-Transportation-Map1
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Transportation Operations — PRF

Purpose and History

Beginning in FY 2023, the General Assembly consolidated the four previous appropriations for Administrative Services, Highway, Planning and Programming, and Strategic Performance into one Transportation Operations appropriation to provide the Department of Transportation (DOT) with more flexibility to manage resources. The Transportation Operations appropriation will be responsible for the same services that the previous appropriations covered prior to the consolidation. The four previous separate budget units can be located below:

- [Administrative Services](#)
- [Highway](#)
- [Planning and Programming](#)
- [Strategic Performance](#)

As of [January 2023](#), the Highway Division has been reorganized as the Systems Operations Division and Field Operations Division. In FY 2024, the Motor Vehicle Enforcement (MVE) was transferred from the DOT to the Department of Public Safety (DPS).

Funding

This appropriation is included in the Transportation Appropriations Act under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.

Related Statutes and Administrative Rules

Iowa Code chapters [307](#), [313](#), [313A](#), and [314](#)
Iowa Administrative Code [761](#)

Budget Unit Number

6450S220137

1519860

More Information

Department of Transportation: iowadot.gov/about/divisions-bureaus
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Unemployment Compensation (DOT) — PRF

Purpose and History

Iowa's unemployment compensation law was enacted by the 46th General Assembly in 1936 Iowa Acts, chapter 4 (Iowa Code chapter 96), in response to the impact that the Great Depression had on the citizens of Iowa. The law requires employers to pay into the Unemployment Compensation Fund based on the benefit experience of the employer.

For State government employees, the Department of Administrative Services (DAS) pays all unemployment compensation claims from a General Fund appropriation. The DAS then bills departments for the costs associated with all non-General Fund employees.

State Funding

The Department of Transportation (DOT) receives appropriations from the Road Use Tax Fund and the Primary Road Fund (PRF) to pay the annual costs of unemployment insurance premiums to the DAS. Historically, 95.0% of the total appropriation comes from the PRF. Expenditures from the appropriation are for the actual amounts billed to the DOT by the DAS. Should the need for funding exceed the appropriation, as was the case in FY 2010, the DOT has requested and received authority to transfer funding from other operating accounts within the DOT to cover the shortfall, pursuant to Iowa Code section 8.39. In addition to the expenditures for unemployment compensation paid to former employees entitled to benefits, the DAS charges an administrative fee that is based on the previous quarter count of full-time equivalent (FTE) positions for the DOT.

Related Statutes and Administrative Rules

Iowa Code chapter [96](#)

Iowa Code sections [8.39](#) and [8A.402](#)

Budget Unit Number

6450S270137

1520018

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Workers' Compensation (DOT) — PRF

Purpose and History

Iowa's workers' compensation law was enacted by the 35th General Assembly in 1913 Iowa Acts, chapter [147](#), and is now Iowa Code chapter [85](#). The Iowa Code requires workers' compensation coverage for injuries sustained in the performance of duties compulsory for all employers in the public sector and many employers in the private sector. Workers' compensation covers all approved medical expenses for treatment of the employee's injuries and lost wages if the employee is incapacitated for work for more than three days.

The Department of Administrative Services (DAS) is charged with administering the State workers' compensation insurance program for State employees (Iowa Code section [8A.457](#)). The DAS is required to assess premiums to all agencies, departments, and divisions of the State for the coverage of benefits extended by Iowa Code chapters 85, [85A](#), and [85B](#). The DAS is authorized to contract with a private organization for the management of workers' compensation claims and utilizes a third-party administrator.

State Funding

The Department of Transportation (DOT) receives appropriations from the Road Use Tax Fund and the Primary Road Fund (PRF) to fund the annual costs of workers' compensation premiums to the DAS. Historically, 96.0% of the total appropriation comes from the PRF. The fee assessed to each department is based upon actual claim history, a pro rata share of administrative charges, and a pro rata share of attorney general expenses.

Related Statutes and Administrative Rules

Iowa Code chapters [85](#), [85A](#), and [85B](#)
Iowa Code section [8A.457](#)

Budget Unit Number

6450S280137

1520047

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

Road Use Tax Fund Budget Unit Briefs

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Auditor of State Reimbursement (DOT) — RUTF

Purpose and History

The Office of the Auditor of State provides audit, review, and other technical services to State and local governments to ensure the effective, economical conduct of public activities in a prudent, accountable manner. State departments reimburse the Auditor of State for services provided.

State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund (RUTF) and the Primary Road Fund to fund Auditor of State reimbursements. Historically, 14.0% of the appropriation comes from the RUTF. The amount requested by the DOT for these reimbursements is based on annual estimates prepared by the Auditor of State and previous year actual expenditures. Reimbursement expenditures remain relatively consistent from year to year. However, certain years show nontraditional increases in expenditures for one-time services such as work associated with federal 2009 American Recovery and Reinvestment Act (2009) requirements.

Audit reports submitted to the DOT are available on the Legislative Services Agency website.

Related Statutes and Administrative Rules

Iowa Code section [11.5B](#)

Budget Unit Number

6450S750810

1519720

More Information

Office of the Auditor of the State Audit Report Search: auditor.iowa.gov/audit-reports
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

County Treasurer Equipment — RUTF

History and Purpose

Under Iowa Code section [312.2](#), there is a statutory allocation of \$650,000 to fund the cost of supporting automation and telecommunications equipment for vehicle registration, vehicle titling, and driver licensing at county treasurers' offices.

State Funding

This is a statutory allocation from the Road Use Tax Fund. This allocation has been static at \$650,000 since prior to FY 2008.

Related Statutes and Administrative Rules

Iowa Code section [312.2](#)

Iowa Administrative Code [761](#)

Budget Unit Number

64508100810

1519764

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

County Treasurer Support — RUTF

Purpose and History

Iowa driver's licenses, vehicle registrations, and titles are issued at county treasurer offices throughout the State. To support the issuance of these documents, the General Assembly makes annual appropriations to the Department of Transportation (DOT) from the Road Use Tax Fund (RUTF). One appropriation supports expenditures made by the DOT to provide for communications, information technology (IT) equipment, and outside IT services that support document issuance. The majority of the appropriation supports data usage on the Iowa Communications Network (ICN).

In addition to this appropriation, the Department receives an annual RUTF standing appropriation of \$650,000 for the purchase of automation and telecommunications equipment and to support issuing vehicle registrations, titles, and driver's licenses at county treasurer offices. Language for this standing appropriation is located in Iowa Code section 312.2(13). With this standing appropriation, the DOT purchases hardware for desktops, networks, and printers and conducts server maintenance. The standing appropriation began in FY 1992 after the 74th General Assembly.

Funding

Funding for this appropriation began in FY 2005. Appropriations from the RUTF have ranged from \$1.8 million in FY 2008 to \$2.1 million in FY 2007. Since FY 2011, this appropriation has been funded at \$1.4 million.

Related Statutes

Iowa Code section [312.2\(13\)](#)

Budget Unit Number

6450S760810

1519765

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Department of Administrative Services Personnel and Utility Services — RUTF

Purpose and History

The Department of Administrative Services (DAS) provides certain products and services that State government departments need to run “behind-the-scenes” processes necessary for day-to-day operations. Services provided by the DAS are placed into two categories: utility services and marketplace services. Utility services are those deemed to be provided most economically by the DAS. Marketplace services are those that the DAS provides, but that departments may procure elsewhere. Most departments are required to purchase utility services through the DAS. The DAS Customer Council annually reviews DAS utility services and approves the rate methodology and rate for each utility service.

The DAS is comprised of five areas: Human Resources Enterprise, General Services Enterprise, General Counsel Enterprise, State Accounting Enterprise, and Central Services Enterprise. For more information on the DAS, see the **Budget Unit Brief** for the budget unit [Department of Administrative Services](#). The Office of the Chief Information Officer (OCIO) also provides centralized information technology services to the DOT.

State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund (RUTF) and the Primary Road Fund to pay the OCIO fees and the DAS utility fees for services as set by the DAS Customer Council. Historically, 14.0% of the total appropriation comes from the RUTF.

Utility services purchased by the DOT include: human resources services; general services such as the DOT office space in the Lucas Building; and information technology services such as directory service, the Information Security Office, and user authentication and authorization. The utility services cost also includes funding for use of the Integrated Information for Iowa (I/3) financial system and marketplace services offered by the DAS.

Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Budget Unit Number

6450S770810

1519776

More Information

Iowa DAS Services and Rates: das.iowa.gov/das-core/finance-and-operations/services-rates

Iowa Department of Transportation: www.iowadot.gov

LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Driver's Licenses — RUTF

Purpose and History

This appropriation from the Road Use Tax Fund (RUTF) to the Department of Transportation (DOT) funds the costs associated with the production of driver's licenses. The costs represent the lease of the Driver's License Digitized Photo Imaging System. The cost of the lease for the imaging system is based on the number of licenses issued and the estimated cost per driver's license. There are more than 2.3 million licensed drivers in Iowa.

Between 865,000 and 1.1 million driver's licenses are issued annually. A graduated driver's license, or intermediate license, is issued to all first-time licensees under the age of 18. A full license is available to drivers age 17 and over, provided they have completed a one-year period of driving without a moving violation or a motor vehicle crash. Beginning in 2014, Iowa's driver's licenses began transitioning from five-year to eight-year license terms. For qualified drivers, a license renewal may be completed electronically using the [DOT's myMVD website](#).

State Funding

Funding for this purpose is appropriated annually from the RUTF. A provision included in the annual Transportation Appropriations Act permits the DOT to carry unexpended and unobligated funds forward to the subsequent fiscal year and permits those funds to remain available for expenditure for the purposes of paying driver's license issuance costs.

Related Statutes and Administrative Rules

Iowa Code chapter [321](#)

Iowa Administrative Code [761—602](#)

Budget Unit Number

6450S680810

1519800

More Information

Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Electronic Records Management System — RUTF

Purpose

This appropriation funds updates to the Electronic Records Management System, which is an essential part of managing and keeping driver's license information for the State and is used extensively across the Department of Transportation for record storage, driver's license information, and vehicle registration.

Funding

Funding for this appropriation is from the Road Use Tax Fund (RUTF). Funding is also provided from the Primary Road Fund (PRF). The General Assembly enacted the following appropriations in 2022:

Total Electronic Records Management System Appropriations

	Primary Road Fund	Road Use Tax Fund	Total
FY 2023	\$ 210,000	\$ 3,290,000	\$ 3,500,000
FY 2024	217,200	3,402,800	3,620,000
FY 2025	126,000	1,974,000	2,100,000
	\$ 553,200	\$ 8,666,800	\$ 9,220,000

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SD20810

1520069

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Indirect Cost Recoveries — RUTF

Purpose and History

Centralized agencies provide a number of intragovernmental services to the whole of State government. Agencies receive General Fund appropriations to cover the costs. These agencies include the Legislative Branch, the Governor's Office, the Department of Management, the State Accounting Enterprise (SAE) of the Department of Administrative Services (DAS), and the State Treasurer's Office.

Under the Statewide Indirect Cost Allocation Plan (SWICAP) created pursuant to Iowa Code section [8A.505](#), the proportional costs of the services provided by these agencies are recouped from non-General Fund operating accounts to offset these costs to the extent allowable. The amounts paid from each non-General Fund operating account are determined by the department receiving the non-General Fund appropriation and approved by the SAE. Payments for SWICAP indirect cost recovery are deposited directly to the State General Fund.

State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund (RUTF) and the Primary Road Fund to pay indirect cost recoveries through the DAS to the General Fund. Historically, 12.0% of the total appropriation comes from the RUTF. These payments are not related to the fees billed directly to agencies by the DAS for entrepreneurial services such as human resources management, buildings and grounds, or information technology services, or by the State Auditor's Office for financial audits or other directly billed services.

Related Statutes and Administrative Rules

Iowa Code section [8A.505](#)

Budget Unit Number

6450S740810

1519873

More Information

Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Mississippi River Parkway Commission — RUTF

Purpose and History

Representing the 10 states along the Mississippi River, the Mississippi River Parkway Commission (MRPC) was established in 1938 to develop plans for what was to become the present-day Great River Road. The Great River Road was established using the Great Road, Blue Ridge Parkway, and Natchez Trace as models for a series of roads designed and managed to welcome visitors seeking Mississippi River experiences as they journey through the states bordering the river. Member states include Arkansas, Illinois, Iowa, Kentucky, Louisiana, Minnesota, Mississippi, Missouri, Tennessee, and Wisconsin. The National MRPC is responsible for the continued development, preservation, and promotion of the byway and its amenities. The MRPC cannot assert new regulations, infringe on private property, require adoption of new ordinances, or require participation in a corridor program.

Each state has its own individual commission. Iowa's Mississippi Parkway Planning Commission is established in Iowa Code section [308.1](#) and is responsible for promoting transportation and tourism along the 326-mile Iowa Great River Road, running from Iowa's southern border with Missouri to its northern border with Minnesota.

In Iowa, commissioners are appointed to four-year terms by the Governor with one commissioner from each of the 10 counties bordering the Mississippi River. Technical members of the Commission include:

- The Iowa Department of Transportation (DOT).
- The Iowa Economic Development Authority.
- The Department of Natural Resources.
- The Iowa Tourism Office.
- The United States Army Corps of Engineers.

The Iowa Commission develops and implements a Corridor Management Plan. This Plan establishes signage requirements, restrictions on outdoor advertising, methods to market and promote the Corridor, and activities to involve the public in the planning and promotion of the Great River Road in Iowa.

State Funding

The DOT receives an annual appropriation from the Road Use Tax Fund (RUTF) for the Iowa MRPC. In the last 10 years, the annual appropriation has been \$40,000. This appropriation funds annual organization dues for the National MRPC and operational costs of the Iowa Commission.

Related Statutes and Administrative Rules

Iowa Code section [308.1](#)

Budget Unit Number

6450S690810

1519916

More Information

National Mississippi River Parkway Commission: www.mrpcmembers.com/index.php
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Motor Vehicle Division — RUTF

Purpose and History

The Motor Vehicle Division of the Department of Transportation (DOT) is responsible for administering and enforcing federal and State motor vehicle laws and regulations, including testing, licensing, and sanctioning of all drivers. The Division maintains and oversees driver-related and vehicle-related functions, including all driver history files, central issuance of driver's licenses, crash reports, vehicle titles, vehicle registrations, driver offenses, permits, county-based registrations, weigh stations, issuance of special plates, driver safety, and education. The Division includes the following bureaus:

- System and Administration
- Customer Services
- Compliance and Policy
- Investigations
- Central Programs

Funding

The appropriation for the Division is included in the annual Transportation Appropriations Act under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee. Beginning FY 2025, the General Assembly funded the Motor Vehicle Division entirely from the Road Use Tax Fund (RUTF). The General Assembly also annually appropriates full-time equivalent (FTE) positions to the Division.

Related Statutes and Administrative Rules

Iowa Code chapter [321](#)

Iowa Administrative Code [761](#)

Budget Unit Number

6450S630810

1519921

More Information

Iowa Department of Transportation: iowadot.gov/about/divisions-offices#4391278-motor-vehicle-division
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Motor Vehicle Enforcement Field Facility Routine Maintenance — RUTF

Purpose and History

This funding will provide for motor vehicle enforcement (MVE) field facility maintenance projects at various locations throughout the State. These facilities are under the Iowa Department of Transportation (DOT).

Funding

This appropriation is funded from the Road Use Tax Fund (RUTF). Beginning in FY 2025, funding for motor vehicle enforcement field facility routine maintenance is no longer appropriated. According to the DOT, funding to maintain routine maintenance will be accounted for in the [Iowa Transportation Improvement Program](#), which is approved by the Transportation Commission.

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SC80810

1519961

More Information

Iowa Department of Transportation: iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Personal Delivery of Services — RUTF

History and Purpose

Iowa Code section [321.211](#) appropriates \$225,000 to fund the cost of personal delivery of driver's license suspension notices by law enforcement officers.

State Funding

This allocation is a statutory allocation from the Road Use Tax Fund (RUTF) and is not generally included in the Transportation Appropriations Act under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.

Related Statutes and Administrative Rules

Iowa Code section [321.211](#)

Iowa Administrative Code [761](#)

Budget Unit Number

64508030810

1519938

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Scale and Motor Vehicle Facilities Maintenance — RUTF

Purpose and History

The Scale and Motor Vehicle Maintenance appropriation is used to maintain weigh scales and driver's license stations across Iowa. Funds are used for capital improvements. This appropriation supports maintenance at 30 Motor Vehicle Division facilities. This includes 12 scale enforcement facilities and 18 driver's license stations throughout the State. A map displaying all of the scale locations managed by the Department of Transportation (DOT) is available at the link below.

National weight standards apply to commercial vehicle use on the U.S. Interstate Highway System. The U.S. system includes approximately 40,000 miles of highways across the nation. Legal load standards are intended to prevent vehicles from damaging highway roads and bridges. States may set their own commercial vehicle weight standards for roads not included in the Interstate Highway System. In Iowa, weight and vehicle size standards are enforced by the Iowa Department of Public Safety (DPS), Iowa State Patrol (ISP) Commercial Motor Vehicle Unit through the DOT-operated and DOT-maintained permanent weigh scale sites and portable weigh scales. In the past, the DOT has also received appropriations for scale replacement. Scale replacement appropriations are intermittent. Since FY 2004, the General Assembly has made four appropriations to replace scales. The last appropriation for scale replacement was made in FY 2013.

Funding

Scale and Motor Vehicle Maintenance appropriations are made annually from the Road Use Tax Fund (RUTF).

Related Statutes and Administrative Rules

Iowa Code chapters [321](#) and [321E](#)

Iowa Administrative Code [761—511](#)

Budget Unit Number

646012S0810

1519963

More Information

Iowa DOT MVE Scale Locations: iowadot.gov/mvd/motorcarriers/scales.pdf
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Statewide Interoperable Communications System — RUTF

Purpose and History

Interoperability of communications addresses the need for prompt communication between law enforcement and first responders during natural disasters or responses to criminal activity. A statewide land mobile radio communications platform enables communication to occur between jurisdictions. A lease-purchase contract was signed with Motorola in 2015 at an estimated cost of \$39.5 million over 10 years. The final payment for the lease purchase is expected to be in FY 2026, and the Motorola maintenance agreement will continue through FY 2030. This system supports day-to-day operations as well as emergency multiagency, multijurisdictional operations.

Funding

The first payment of \$4.0 million in FY 2016 was appropriated from the E911 Surcharge Fund to the Department of Public Safety (DPS) to pay for the lease costs associated with the statewide land mobile radio communications system, which interfaces with the Iowa Statewide Interoperable Communications System radio platform. The second payment of approximately \$4.4 million was allocated to the DPS in FY 2017. This system is under the joint purview of the DPS and the Department of Transportation.

In FY 2018, \$4.1 million was appropriated from the Rebuild Iowa Infrastructure Fund (RIIF) for the lease payment. In FY 2019, \$3.1 million was appropriated from the Primary Road Fund (PRF) and \$1.4 million was appropriated from the RIIF. Since FY 2020, the annual lease payment has been primarily funded by the RIIF, with any differences in funding from the Road Use Tax Fund and PRF. Beginning in FY 2025, any differences will be funded entirely by the PRF. The final lease payment is estimated to be in FY 2026.

Related Statutes and Administrative Rules

Iowa Code chapter [34A](#)

2016 Iowa Acts, ch. [1103](#)

2015 Iowa Acts, ch. [129](#)

Iowa Administrative Code [605—10](#)

Budget Unit Number

6450SC40810

1519986

More Information

Iowa Statewide Interoperable Communications System Board: dps.iowa.gov/divisions/commissioners-office/interoperability-communications/iowa-statewide-interoperable-communications-board

LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

TraCS/MACH — RUTF

Purpose and History

The Traffic and Criminal Software (TraCS) program is an initiative by the Iowa Department of Transportation (DOT) to collect data from law enforcement at the scene of a motor vehicle collision and send that data electronically to the DOT. The DOT currently receives information on over 95.0% of crashes electronically from local and State law enforcement agencies. The TraCS program and support are provided by the DOT at no charge to qualifying State public safety agencies.

Mobile Architecture for Communications Handling (MACH) is an Internet-based communications tool that allows public safety agencies to share information, enhancing cooperation and organization during everyday activities and emergency situations. The MACH software and support are provided by the DOT at no charge to qualifying State public safety agencies.

In FY 2016, the General Assembly began funding these programs as a separate appropriation in the Transportation Appropriations Act.

State Funding

Funding for this appropriation comes from the Road Use Tax Fund (RUTF) and has remained static at \$300,000 since FY 2016.

Related Statutes and Administrative Rules

Iowa Code chapter [321](#)

Iowa Administrative Code [761](#)

Budget Unit Number

6450SB90810

1519999

More Information

Department of Transportation — TraCS/MACH: www.iowadot.gov/tracs/tracs-home
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Transportation Operations — RUTF

Purpose and History

Beginning in FY 2023, the General Assembly consolidated the four previous appropriations for Administrative Services, Highway, Planning and Programming, and Strategic Performance into one Transportation Operations appropriation to provide the Department of Transportation (DOT) with more flexibility to manage resources. The Transportation Operations appropriation is responsible for the same services that the previous appropriations covered prior to the consolidation. The four previous separate budget units can be located below:

- [Administrative Services](#)
- [Highway](#)
- [Planning and Programming](#)
- [Strategic Performance](#)

As of [January 2023](#), the Highway Division has been reorganized as the Systems Operations Division and Field Operations Division. In FY 2024, Motor Vehicle Enforcement (MVE) was transferred from the DOT to the Department of Public Safety (DPS).

Funding

This appropriation is included in the Transportation Appropriations Act under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.

Related Statutes and Administrative Rules

Iowa Code chapters [307](#), [313](#), [313A](#), and [314](#)

Iowa Administrative Code [761](#)

Budget Unit Number

6450S560810

1519861

More Information

Department of Transportation: iowadot.gov/about/divisions-offices
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Unemployment Compensation (DOT) — RUTF

Purpose and History

Iowa's unemployment compensation law was enacted by the 46th General Assembly in 1936 Iowa Acts, chapter 4 (Iowa Code chapter 96), in response to the impact that the Great Depression had on the citizens of Iowa. The law requires employers to pay into the Unemployment Compensation Fund based on the benefit experience of the employer.

For State government employees, the Department of Administrative Services (DAS) pays all unemployment compensation claims from a General Fund appropriation. The DAS then bills departments for the costs associated with all non-General Fund employees.

State Funding

The Department of Transportation (DOT) receives appropriations from the Road Use Tax Fund (RUTF) and the Primary Road Fund to pay the annual costs of unemployment insurance premiums to the DAS. Historically, 5.0% of the total appropriation comes from the RUTF. Expenditures from the appropriation are for the actual amounts billed to the DOT by the DAS. Should the need for funding exceed the appropriation, as was the case in FY 2010, the DOT has requested and received authority to transfer funding from other operating accounts within the DOT to cover the shortfall, pursuant to Iowa Code section 8.39. In addition to the expenditures for unemployment compensation paid to former employees entitled to benefits, the DAS charges an administrative fee that is based on the previous quarter count of full-time equivalent (FTE) positions for the DOT.

Related Statutes and Administrative Rules

Iowa Code chapter [96](#)

Iowa Code sections [8.39](#) and [8A.402](#)

Budget Unit Number

6450S660810

1520019

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Workers' Compensation (DOT) — RUTF

Purpose and History

Iowa's workers' compensation law was enacted by the 35th General Assembly in 1913 Iowa Acts, chapter [147](#), and is now Iowa Code chapter [85](#). The Iowa Code requires workers' compensation coverage for injuries sustained in the performance of duties compulsory for all employers in the public sector and many employers in the private sector. Workers' compensation covers all approved medical expenses for treatment of the employee's injuries and lost wages if the employee is incapacitated for work for more than three days.

The Department of Administrative Services (DAS) is charged with administering the State workers' compensation insurance program for State employees (Iowa Code section [8A.457](#)). The DAS is required to assess premiums to all agencies, departments, and divisions of the State for the coverage of benefits extended by Iowa Code chapters [85](#), [85A](#), and [85B](#). The DAS is authorized to contract with a private organization for the management of workers' compensation claims and utilizes a third-party administrator.

State Funding

The Department of Transportation (DOT) receives appropriations from the Road Use Tax Fund (RUTF) and the Primary Road Fund to fund the annual costs of workers' compensation premiums to the DAS. Historically, 4.0% of the total appropriation comes from the RUTF. The fee assessed to each department is based upon actual claim history, a pro rata share of administrative charges, and a pro rata share of attorney general expenses.

Related Statutes and Administrative Rules

Iowa Code chapters [85](#), [85A](#), and [85B](#)
Iowa Code section [8A.457](#)

Budget Unit Number

6450S670810

1520048

More Information

Iowa Department of Transportation: www.iowadot.gov
LSA Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

Rebuild Iowa Infrastructure Fund Budget Unit Briefs

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Barn Restoration — RIIF

Purpose

This appropriation will provide a share of the funding necessary to renovate four barns on the Iowa State Fairgrounds. The facilities involved include the sheep barn, cattle barn, horse barn, and swine barn. Building components that will be replaced or improved include flooring, roofing, lighting, restrooms, and offices. Renovations are expected to take four years to complete.

Funding

This project received \$6.0 million in FY 2023 and \$6.0 million in FY 2024. The State Fair is also raising funding from private donors. In the spring of 2022, the project was expected to require total funding of \$25.0 million.

Related Statutes and Administrative Rules

Iowa Code chapter [173](#)

Budget Unit Number

035028G0017

1520064

More Information

Iowa State Fair: www.iowastatefair.org
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Brain Injury Rehabilitation Facility — RIIF

Purpose

This appropriation has funded construction and renovation costs associated with On With Life facilities. On With Life provides postacute inpatient and outpatient rehabilitation for persons who have sustained traumatic brain injuries.

Funding

Funding was appropriated from the Rebuild Iowa Infrastructure Fund. In FY 2024, the Department of Health and Human Services (HHS) received a \$750,000 appropriation to fund a portion of the renovation of an On With Life facility in Polk City to accommodate individuals served by the organization who are being relocated from the organization's site on the Glenwood State Resource Center Campus. In FY 2023, the HHS received a \$1.0 million appropriation to fund a portion of the construction costs associated with the expansion of the On With Life facility located in Ankeny. Funding was also appropriated for various construction costs in FY 2016.

Budget Unit Number

4130N500017

1520083

More Information

On With Life: onwithlife.org

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Building Repairs — RIIF

Purpose

This is an appropriation to the Department for the Blind for building repairs in the building owned by the Department at 524 Fourth Street, Des Moines.

Funding

This appropriation is funded through the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rules

Iowa Code chapter [216B](#)

Budget Unit Number

133001J0017

1519722

More Information

Iowa Department for the Blind: blind.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Camp Dodge Infrastructure Upgrades — RIIF

Purpose

This appropriation funds infrastructure projects at Camp Dodge under the Department of Public Defense. Examples of previous projects include but are not limited to sewer upgrades, armory upgrades, energy conservation projects, and boiler replacement.

Funding

Camp Dodge has received numerous direct appropriations from the Rebuild Iowa Infrastructure Fund and other infrastructure funds. State funds are matched with federal funding that can provide up to 85.0% of the total.

Related Statutes and Administrative Rules

Iowa Code chapter [29](#)

Budget Unit Number

584059D0017

1519726

More Information

Camp Dodge: www.iowanationalguard.com
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

CCUSO Patient Doors Conversion — RIIF

Purpose

This funding will support the redesign of patient room doors at the Department of Health and Human Services (HHS), Civil Commitment Unit for Sexual Offenders (CCUSO). An estimated 67 doors will be redesigned to swing outward for safety reasons.

Funding

The General Assembly appropriated \$50,000 from the Rebuild Iowa Infrastructure Fund in FY 2025 for this project. The total project cost is estimated at \$225,000.

Related Statutes and Administrative Rules

Iowa Code chapter [217](#)

Budget Unit Number

400016P0017

Doc ID 1520313

More Information

Civil Commitment Unit for Sexual Offenders: hhs.iowa.gov/programs/mental-health/inpatient-facilities/ccuso

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

CCUSO Renovation — RIIF

Purpose

This funding to the Department of Health and Human Services, Civil Commitment Unit for Sexual Offenders (CCUSO), will support the remodel of the Voldeng Building to house the growing Transition Release Program (TRP) and to house secure patients. The scope of work includes increasing the bed capacity to 51 beds with additional space flexibility.

Funding

This project originally received \$2.0 million in Rebuild Iowa Infrastructure Fund (RIIF) funding in FY 2023; however, the cost of the project has increased to \$9.5 million through the design, development, and bidding process, including increasing the scope of work to increase bed capacity. The General Assembly appropriated another \$7.0 million in FY 2025 for this project.

Related Statutes and Administrative Rules

Iowa Code chapter [217](#)

Budget Unit Number

400017P0017

Doc ID 1520312

More Information

Civil Commitment Unit for Sexual Offenders: hhs.iowa.gov/programs/mental-health/inpatient-facilities/ccuso

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Cemetery Equipment Replacement — RIIF

Purpose

This appropriation to the Department of Veterans Affairs will fund the replacement of cemetery equipment at the Iowa Veterans Cemetery.

Funding

The General Assembly appropriated approximately \$168,000 from the Rebuild Iowa Infrastructure Fund (RIIF) for FY 2025 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [35A](#)

Budget Unit Number

6700V050017

1520211

More Information

Iowa Veterans Cemetery: dva.iowa.gov/iowa-veterans-cemetery
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Commercial Air Service Terminals — RIF

Purpose

This funding to the Department of Transportation is for vertical infrastructure improvements at commercial service airports in the State. Specifically, the funding is to be used for commercial service airport terminal improvements. Commercial service airports must provide a 90.0% match for grants and cannot utilize federal funds to provide the match.

Funding

The General Assembly appropriated \$10.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2024 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [330](#)

Iowa Administrative Code [761](#)

Budget Unit Number

645032S0017

1520187

More Information

Department of Transportation — Office of Aviation: iowadot.gov/aviation
Aviation in Iowa — Commercial Air Service: iowadot.gov/aviation/aviation-in-iowa/commercial-air-service
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Commercial Air Service Vertical Infrastructure Grant Program — RIIF

Purpose and History

Appropriations for the Commercial Air Service Vertical Infrastructure (CSVI) Program under the Department of Transportation (DOT) support infrastructure improvements at commercial service airports. Past CSVI projects have included infrastructure improvements such as the rehabilitation and renovation of hangars, terminals, and other buildings; construction of parking garage bridges and parking facility enhancements; vehicle and chemical storage; office additions; renovation of aircraft rescue fire fighting facilities; and other improvements. The projects must meet the definition of vertical infrastructure under Iowa Code section [8.57](#). Of the 109 publicly owned airports in Iowa, 8 are commercial service airports. They are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo.

The General Assembly began providing an annual appropriation for the CSVI Program in SF [2381](#) (FY 1999 Infrastructure Appropriations Act). The Program was established in administrative rules and became effective in December 1998. At that time, there were 10 commercial service airports, including the current locations and Spencer and Ottumwa. However, in 2001, the airports in Spencer and Ottumwa changed classification to general aviation due to the withdrawal of the commercial airline Great Lakes Airlines from those locations.

Applications are submitted to the DOT Office of Aviation and approved by the Transportation Commission. No local match is required. The State funds are distributed by a 50/40/10 formula, with 50.0% of the appropriated funds allocated equally between each of the commercial service airports, 40.0% allocated based on the percentage of enplaned passengers during the previous fiscal year, and 10.0% allocated based on the proportion of air cargo tonnage at each airport during the previous fiscal year. The General Assembly established this formula during the 2000 Legislative Session in SF [2453](#) (FY 2001 Infrastructure Appropriations Act).

State Funding

Initial capital funding for the CSVI Program began in FY 1999 with \$945,000 from the Rebuild Iowa Infrastructure Fund (RIIF). Since FY 1999, funding has been provided from the following funds: the General Fund, the RIIF, the Restricted Capital Fund (RCF), the Revenue Bonds Capitals (RBC) Fund, the Endowment for Iowa's Health Restricted Capitals Fund (RC2), the Revenue Bonds Capitals II Fund (RBC2), and the State Aviation Fund (SAF). Since FY 2012, funding for this program has primarily been appropriated from the RIIF, with the exception of FY 2017, when funding was also appropriated from the SAF.

More Information

Department of Transportation — Office of Aviation: iowadot.gov/aviation
Aviation in Iowa — Commercial Air Service: iowadot.gov/aviation/aviation-in-iowa/commercial-air-service
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Related Statutes and Administrative Rules

Iowa Code chapter [330](#)

Iowa Code section [8.57](#)

Iowa Administrative Code [761](#)

Budget Unit Number

645030S0017

1519736

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Community Attraction and Tourism Program — RIIF

Purpose and History

Appropriations from the Rebuild Iowa Infrastructure Fund (RIIF) for the Community Attraction and Tourism (CAT) Program fund infrastructure projects to assist communities in the development and creation of multipurpose attraction and tourism facilities. Eligible CAT projects must be permanent recreational, cultural, educational, or entertainment attractions; be available to the general public; and promote tourism in the local communities. Eligible applicants include cities, counties, public organizations, or school districts in cooperation with the city or county.

An early version of the Community Attraction and Tourism Development Program was established in 1999. The current CAT Program (Iowa Code section [15F.202](#)) and Fund (Iowa Code section [15F.204](#)) were established during the 2000 Legislative Session.

CAT Program Projects

Previously funded projects include the development of attractions such as wellness centers, recreational centers, parks, recreational trails, swimming pools and aquatic centers, riverfront plazas and marinas, streetscapes, museums, libraries, performing arts centers, sports complexes, public gardens, visitor centers, and campgrounds.

Applications for CAT Program funds are administered by the Enhance Iowa Board. By statute, one third of the funds must be allocated to projects in cities with populations of 10,000 or less, or in counties with populations that rank in the 33 least-populated counties. Projects may not receive more than 50.0% of the total cost of the project. The CAT Review Committee makes recommendations to the Enhance Iowa Board and considers several criteria, including:

- Long-term, tax-generating economic impact.
- Location of the project and the geographic diversity of the applications.
- Whether the primary purpose of the project is related to vertical infrastructure.
- Whether the project received funding previously.
- Local support for the project.
- Efficient and effective use of land resources and existing infrastructure.

State Funding

Previous funding for the CAT Program has been appropriated from several funding sources including the General Fund, the Revenue Bonds Capitals (RBC) Fund, the Revenue Bonds Capitals II (RBC2) Fund, and the Restricted Capital (RCF) Fund. In recent years, the CAT Program has been funded from the RIIF.

Related Statutes and Administrative Rules

Iowa Code chapter [15F](#)

Iowa Administrative Code [261—211](#)

More Information

Iowa Economic Development: iowaeda.com/enhance-iowa
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Budget Unit Number

2690F840017

1519737

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Community Forestry Program — RIIF

Purpose and History

This appropriation is intended to support efforts to reestablish trees that were lost to the derecho that occurred on August 10, 2020. Grants are intended to be made to local government entities, schools, and volunteer organizations and service organizations involved with local urban and community forest services, for planting trees on lands owned by State, county, or local governments. The Community Forestry Grant Program is for reimbursable grants ranging from \$1,000 to \$10,000 to be used for the purchase and planting of trees. Qualifying public planting lands include but are not limited to street rights-of-way, parks, school grounds, courthouse lawns, public buildings, fairgrounds, cemeteries, libraries, and trails.

Funding

Funding is appropriated from the Rebuild Iowa Infrastructure Program.

Related Statutes and Administrative Rules

Iowa Code chapter [455A](#)

Budget Unit Number

5420H430017

1520057

More Information

DNR Urban Forestry: www.iowadnr.gov/Conservation/Forestry/Urban-Forestry
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

County Fair Improvements — RIIF

Purpose and History

The County Fair Improvements appropriation is made from the Rebuild Iowa Infrastructure Fund (RIIF) and goes to the Iowa Association of County Fairs. Funds are used for vertical infrastructure improvements at the 105 county fairs in the Association. Examples of projects include renovations to sheep barns, grandstand roofs, offices, adding Americans with Disabilities Act (ADA)-compliant restrooms and showers, new hoop buildings, new cattle barns, repairs due to storm damage, new community centers and exhibit buildings, renovations to main auditoriums, and remodeling of horse barns.

Funding

This is an annual appropriation from the RIIF. The appropriation is made in the Infrastructure Appropriations Act. The appropriated funds are paid to the Treasurer of State for allocation to the Association of Iowa Fairs. The Association distributes the moneys to eligible fairs. The Association's Board of Directors determines the amount allocated to each fair, which is approximately \$10,000 per fair annually. In order to be eligible for funding, a fair must file with the Association on or before November 15 of each year. The Treasurer is required to allocate to the Association the total amount to be paid by the Association. The Act specifies the nonreversion of appropriated funds for four fiscal years.

Related Statutes and Administrative Rules

Iowa Code chapter [174](#)

Budget Unit Number

6550D930017

1519763

More Information

Iowa Association of County Fairs: www.iowafairs.com
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Dallas County Courthouse Renovation and Furniture — RIIF

Purpose

This funding will support furniture and equipment for the Dallas County Courthouse courtrooms, jury deliberation rooms, judge chambers, jury waiting area, storage room, reception desk, workstations, offices, and Clerk of Court office spaces when renovations are complete. Work is expected to begin on the internal office spaces of the Dallas County Courthouse in late 2024.

Funding

The General Assembly appropriated approximately \$481,000 from the Rebuild Iowa Infrastructure Fund (RIIF) for this purpose in FY 2025.

Related Statutes and Administrative Rules

Iowa Code chapter [602](#)

Budget Unit Number

446041B0017

1520205

More Information

Iowa Judicial Branch: www.iowacourts.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

DAS Capitol Complex Security — RIIF

Purpose and History

This is an appropriation to the Department of Administrative Services (DAS) to upgrade security cameras for Executive Branch buildings on the Capitol Complex. This was a new appropriation in FY 2021. The project is intended to replace security cameras and video recorders and install new fiber to support the system.

Funding

The DAS first received an appropriation in FY 2021 to begin this upgrade.

Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Budget Unit Number

3350R930017

1519773

More Information

Department of Administrative Services: das.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Destination Iowa — RIIF

Purpose

The Destination Iowa Fund was established in 2023 Iowa Acts, chapter [118](#) (FY 2024 Infrastructure Appropriations Act) under the control of the Iowa Economic Development Authority (IEDA) Board to provide grants to eligible applicants for the following types of projects:

- Economically significant projects that increase tourism opportunities.
- Development and enhancement of outdoor recreational opportunities.
- Projects that contribute to quality of life in rural communities.

Projects awarded grants from the Fund must be primarily vertical infrastructure, and must be available for year-round use by the public, and the eligible applicant must intend to own the property that is the subject of the project upon completion. Projects that include primarily new construction and have not been awarded money intended to support community attraction and tourism projects after July 1, 2018, are prioritized. Grants awarded must not exceed 50.0% of the total cost of the project.

Of the moneys available in the Destination Iowa Fund, 50.0% must be allocated to projects in rural communities. However, if any portion of the moneys in the Fund has not been awarded by April 1, the moneys may be awarded to any eligible project in the State. Interest on moneys deposited in the Fund is credited to the Fund, and moneys in the Fund do not revert at the close of a fiscal year. The IEDA cannot use more than 5.0% of the moneys in the Fund at the beginning of each fiscal year for the purposes of administrative costs and program support.

Funding

This funding was first appropriated in FY 2024 from the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rules

Iowa Code section [15.281](#)

Budget Unit Number

2690F520017

1520188

More Information

Iowa Economic Development Authority: iowaeda.com/destination-iowa
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

DOC Capital Projects — RIIF

Purpose and History

The initial appropriation in FY 2023 was intended to fund a bathroom remodel at the Fort Des Moines Residential Complex, the construction of a new apprenticeship training building at Mount Pleasant, and upgrades to the electrical system at the Iowa Medical Classification Center Correctional Facility. In addition, subsequent funding for this appropriation may be used for other infrastructure projects at various facilities under the purview of the Department of Corrections (DOC).

Funding

This funding is appropriated from the Rebuild Iowa Infrastructure Fund (RIIF). [House File 2691](#) (FY 2025 Infrastructure Appropriations Act) permitted the FY 2023 appropriation to remain available for expenditure until the end of FY 2026, or until the project is completed, whichever is earlier.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255066A0017

1520084

More Information

Iowa Department of Corrections: doc.iowa.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

DOC Capitals Request — RIF

Purpose and History

This is a Rebuild Iowa Infrastructure Fund appropriation to the Department of Corrections. This appropriation is used to fund capitals projects under the Department of Corrections.

Funding

This appropriation is from the Rebuild Iowa Infrastructure Fund for capitals projects.

Budget Unit Number

255064A0017

1519795

More Information

Department of Corrections: doc.iowa.gov/
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Elevator Upgrades/Replacements — RIIF

Purpose and History

This is an appropriation to the Department of Administrative Services (DAS) to complete elevator upgrades and replacements across the Capitol Complex and Terrace Hill.

Funding

The DAS received an appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2025 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Budget Unit Number

3350R510017

1520203

More Information

Iowa Department of Administrative Services: das.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Environment First Fund — RIF

History

The General Assembly established the Environment First Fund in 2000 Iowa Acts, chapter [1225](#) (FY 2001 Infrastructure Appropriations Act), to provide funding for protection, conservation, enhancement, and improvement of natural resources, and established a standing appropriation of \$35.0 million for the Fund from the Rebuild Iowa Infrastructure Fund (RIIF) beginning in FY 2001. Moneys placed in this Fund are appropriated by the Agriculture and Natural Resources Appropriations Subcommittee.

Funding

The funding levels have fluctuated over the years. The standing appropriation was increased to \$42.0 million for FY 2014. Since that time funding has remained at \$42.0 million. The majority of these moneys are appropriated to the Department of Agriculture and Land Stewardship and the Department of Natural Resources.

Related Statutes and Administrative Rules

Iowa Code section [8.57A](#)

Budget Unit Number

532030E0017

1519812

More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Facility/Armory Maintenance — RIIF

Purpose and History

Appropriations for major maintenance and repair of armories, also called readiness centers, and facilities of the Iowa Army National Guard are generally provided in the infrastructure budget. The definition for “armory” and “readiness center” in federal statute is “a structure that houses one or more units of a reserve component and is used for training and administering those units.”

The Iowa Army National Guard has 42 readiness centers around the State. This is a decrease from the 54 readiness centers that existed in 1960. Of the 42 readiness centers, 35 were constructed at least 25 years ago. As of 2024, there are over 542 buildings and facilities, totaling over 4.3 million square feet, that are under the management of the Iowa Army National Guard.

Readiness Center Projects

Projects are completed at all of the readiness centers and facilities as funding becomes available, with the projects relating to health, life, safety, and emergency repairs taking the highest priority. Projects that prevent building deterioration or extend the useful life of the readiness center are next in priority. Examples of projects include roof replacements and repairs; heating and electrical system upgrades and replacements; parking lot repairs and resurfacing; tuckpointing and exterior repairs; latrine renovation; adding or upgrading classroom, office, or storage spaces; replacing carpet or flooring; and other improvements.

State Funding

Annual appropriations in the infrastructure budget for major maintenance and repairs of the armories and facilities began in FY 1996, with an appropriation of \$382,000 from the Rebuild Iowa Infrastructure Fund (RIIF). Generally, the State appropriation acts as a match to draw down federal funding (on a dollar-for-dollar basis). While appropriations have typically been provided from the RIIF, funding was also provided from other infrastructure funds such as the Restricted Capital Fund and the Vertical Infrastructure Fund. In addition to State appropriations and federal funding, there is a National Guard Support and Facilities Improvement Fund, established in Iowa Code section [29A.14](#), that provides for support of Iowa National Guard operations and for the construction, improvement, modification, maintenance, or repair of National Guard facilities. This Fund may not exceed a balance of \$2.0 million and consists of revenue derived from the operation or leasing of facilities located at Camp Dodge and the sale of real estate belonging to the Iowa National Guard, per recommendation by the Armory Board.

Related Statutes and Administrative Rules

Iowa Code chapter [29A](#)

Budget Unit Number

584030D0017

1520125

More Information

Iowa National Guard: www.iowanationalguard.com

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Fertilizer Management — RIF

Purpose and History

This appropriation was created to fund research to update static maximum return to nitrogen (MRTN) recommendations to a new dynamic modeling system that considers variability in the environment, management, and weather. The research would consider carbon dioxide equivalent (CO₂e) of nitrogen oxides (NO_x) with potential for carbon improvements to corn and soybean rotation systems. The goal of the research would be more accurate nitrogen recommendations that support higher crop yields and reduce greenhouse gas (GHG) emissions.

Funding

This appropriation is funded from the Rebuild Iowa Infrastructure Fund (RIIF) and was first funded in FY 2023.

Related Statutes and Administrative Rules

Iowa Code chapter [159](#)

Budget Unit Number

0090AH70017

1520059

More Information

Iowa Department of Agriculture and Land Stewardship: iowaagriculture.gov/
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

General Aviation Infrastructure Grants — RIF

Purpose

This appropriation is used to fund general aviation vertical infrastructure projects. General aviation vertical infrastructure projects receive State matching grants of up to 85.0% of the total project costs and require a minimum level of \$5,000 in local match to be considered. Projects must meet the definition of vertical infrastructure. Eligible airports apply to the Department of Transportation Office of Aviation, and projects are approved by the Transportation Commission. These grants are available only for general aviation airports. These are airports that do not have scheduled service, or have fewer than 2,500 annual passenger boardings. There are over 100 general aviation airports in Iowa.

These competitive grants are reviewed by the Department of Transportation Office of Aviation and approved by the State Transportation Commission. Examples of infrastructure construction include hangars, terminals, fuel facilities, and maintenance buildings.

Funding

Appropriations to the General Aviation Infrastructure Grants Program have been funded from the RIF each year since FY 2017. In FY 2017, \$750,000 was appropriated from the State Aviation Fund. Prior to that, appropriations for the Program had been funded from the RIF for nine consecutive fiscal years.

Related Statutes and Administrative Rules

Iowa Administrative Code [761—717](#)

Budget Unit Number

645031S0017

1519840

More Information

Iowa DOT Office of Aviation: iowadot.gov/aviation/aviation-in-iowa/general-aviation
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Honey Creek — RIIF

Purpose

This appropriation to the Department of Natural Resources (DNR) supports the deferred maintenance costs at Honey Creek Resort State Park that are required to be completed pursuant to a contract entered into with the State and the new concessionaire of the Resort. The contract is managed by the Department of Administrative Services (DAS), and the full cost for the deferred maintenance required to be paid by the State is \$6.8 million.

Funding

The General Assembly appropriated \$6.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2024 for this purpose. The DNR utilized funding from its FY 2023 State Park Infrastructure Improvements appropriation for the remaining cost of the contract. This funding is provided to the DAS to oversee and manage the deferred maintenance needs.

Budget Unit Number

543020H0017

1520199

More Information

Iowa Department of Natural Resources: iowadnr.gov/Places-to-Go/State-Parks/Iowa-State-Parks/Honey-Creek-State-Park

Honey Creek Resort: honeycreekresort.com

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa Lakeside Lab Infrastructure — RIIF

Purpose

This appropriation will fund nonresidential infrastructure renovations at the Iowa Lakeside Laboratory Regent Resource Center (ILLRRC), including renovations to the Innovation and Discovery Laboratory Building.

The ILLRRC is located in Milford and is owned by the State of Iowa and operated through the Board of Regents. The ILLRRC provides science classes and research opportunities for college students and offers outreach programs and services through the State universities. Students from any college or university can take classes at the ILLRRC. Additional programs and services include internships on public health, education, water quality communications, invasive species, etc.; educational opportunities for students in prekindergarten through grade 12 at northwest Iowa schools; research and water quality projects; an artist-in-residence program; a writer-in-residence program; an Okoboji writer's retreat; and an Okoboji entrepreneurial institute.

Funding

The General Assembly appropriated \$3.0 million in FY 2025 and \$3.0 million in FY 2026 from the Rebuild Iowa Infrastructure Fund (RIIF) for this purpose.

Budget Unit Number

616066L0017

1520207

More Information

Iowa Lakeside Laboratory: iowalakesidelab.org
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa Medical and Classification Center (IMCC) Electrical Upgrade — RIIF

Purpose

This funding will be used for electrical service upgrades at the Department of Corrections (DOC), Iowa Medical and Classification Center (IMCC) facility. Upgrades will be made to the north addition of the building.

Funding

This funding was appropriated from the Rebuild Iowa Infrastructure Fund. The DOC also received \$4.9 million in FY 2023 for capital projects, of which a portion included funding for this project.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255044A0017TP020017

1520193

More Information

Iowa Department of Corrections: doc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa Medical Examiner Office Expansion — RIF

Purpose and History

This funding will support the addition of eight new stations to accommodate the increasing caseload at the Iowa Office of the State Medical Examiner (IOSME). The current site was designed to accommodate 800 cases per year, and the IOSME is currently processing approximately 2,000 cases per year.

In 1999, the IOSME was moved from the Department of Public Safety to the Department of Public Health, now under the Department of Health and Human Services. The role of forensic pathologies and death investigators is to investigate sudden, unnatural, suspicious, or violent deaths. The IOSME has five full-time board-certified forensic pathologists, five part-time board-certified forensic pathologists, two medical examiner investigator liaisons and two Iowa Donor Network (IDN) medical examiner investigator liaisons certified by the American Board of Medicolegal Death Investigators (ABMDI), and two medical examiner investigators. Forensic pathologists are physicians who have extensive training in performing autopsies and conducting death investigations. Medicolegal death investigators act as liaisons between the IOSME forensic pathologists and the county medical examiner offices, law enforcement and other investigative agencies, the IDN, the family of the decedent, news organizations, and the general public.

The IOSME receives revenue from autopsy fees paid by counties, the State General Fund, and death certificate fees. The current autopsy fee is \$1,900.

Funding

The estimated total budget for the project is \$36.3 million. The General Assembly appropriated this amount over three fiscal years from the Rebuild Iowa Infrastructure Fund (RIIF). The General Assembly made the following appropriations:

- FY 2025: \$5.0 million
- FY 2026: \$28.0 million
- FY 2027: \$3.3 million

Related Statutes and Administrative Rules

Iowa Code chapter [691](#)

Iowa Administrative Code [641—126](#)

Budget Unit Number

400019P0017

Doc ID 1520315

More Information

Iowa Office of the State Medical Examiner: iosme.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa State Fair Building Improvements — RIIF

Purpose

This appropriation to the Department of Natural Resources (DNR) funds new outdoor play structures, an outdoor stage and seating area, a new archery and shooting range building, and renovations to the upstairs space in the DNR's current building at the Iowa State Fair.

Funding

The General Assembly appropriated \$500,000 from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2024 for this purpose.

Budget Unit Number

5420H460017

1520096

More Information

Iowa Department of Natural Resources, Iowa State Fair: iowadnr.gov/About-DNR/Iowa-State-Fair
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

ISD Girls' Dormitory Renovation — RIIF

Purpose and History

This appropriation funds heating, cooling, electrical, lighting, and fire detection system upgrades and exterior building repairs at the girls' dormitory at the Iowa School for the Deaf.

The Iowa School for the Deaf girls' dormitory houses students year-round, and the building also includes the Health Center and Audiology departments. The southern half of the building, which includes three stories, was built in 1961. The northern half of the building, which includes four stories, was built in 1971.

Currently, the heating, ventilation, and air conditioning (HVAC) systems in the building have reached the end of their useful life, and the sleeping areas for the students are not currently air conditioned. Updates to the HVAC system also require simultaneous updates to the electrical system, including new lighting and electrical power. Updates to the fire detection system will be made to adequately notify deaf and blind students as well as faculty, staff, and members of the public, of hazardous events. Lastly, the exterior walls of the building have water and air infiltration, and water is seeping through the concrete foundation walls. Updates to the exterior of the building would waterproof the foundation and tuckpoint the exterior walls.

Funding

This project was appropriated \$5.7 million from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2024. This appropriation represents the full cost of the project.

Related Statutes and Administrative Rules

Iowa Code chapter [270](#)

Budget Unit Number

282067L0017

1520196

More Information

Iowa School for the Deaf: iowaschoolforthe deaf.org

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

ISU — Vet Diagnostic Lab Addition — RIIF

Purpose

This appropriation will support phase two of the Veterinary Diagnostic Laboratory (VDL) at Iowa State University (ISU), which will accommodate all remaining programs under one roof, including laboratory testing, research space, and support functions. [Phase one](#) of the VDL is expected to be completed in fall 2023 and will house case receiving, initial assessment, and sample processing functions. Total project costs for phase one were \$75.0 million, of which \$63.5 million was appropriated from the Rebuild Iowa Infrastructure Fund (RIIF) between FY 2019 and FY 2023.

The ISU VDL is the State of Iowa's official veterinary diagnostic lab and is the only fully accredited and full-service veterinary diagnostic laboratory in Iowa. This facility is a division in the Department of Veterinary Diagnostic and Production Animal Medicine at the College of Veterinary Medicine.

Funding

The General Assembly appropriated \$18.0 million for phase two in FY 2024 from the RIIF. Total costs for phase two of the laboratory are expected to be \$66.5 million, of which \$4.0 million is expected to be funded through ISU and donors and \$40.0 million will be provided through federal American Rescue Plan Act funds.

Budget Unit Number

616011L0017

1520100

More Information

Iowa State University Veterinary Diagnostic Laboratory: vetmed.iastate.edu/vdl
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

JFHQ Chiller Replacement — RIIF

Purpose

This appropriation to the Department of Public Defense is for the replacement of the Joint Force Headquarters (JFHQ) heating, ventilation, and air conditioning (HVAC) system in the lower level at the Iowa National Guard.

Funding

The General Assembly appropriated \$2.4 million for this purpose in FY 2024 from the Rebuild Iowa Infrastructure Fund.

Related Statutes and Administrative Rules

Iowa Code chapter [29](#)

Budget Unit Number

584055D0017

1520097

More Information

Iowa National Guard: iowanationalguard.com

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Johnson County Courthouse Renovation and Furniture — RIIF

Purpose

The Johnson County Courthouse is remodeling and repurposing areas on the second and third floors. This appropriation will support the replacement of all existing furniture in the revised court offices and the purchase of furniture for newly constructed offices. All work surfaces/desks will be electric sit-to-stand desks.

Funding

The General Assembly appropriated \$111,000 from the Rebuild Iowa Infrastructure Fund (RIIF) for this purpose in FY 2025.

Related Statutes and Administrative Rules

Iowa Code chapter [602](#)

Budget Unit Number

446042B0017

1520206

More Information

Iowa Judicial Branch: www.iowacourts.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Judicial Branch Furnishings — RIF

Purpose

This funding will be used to support renovations, furniture, and other equipment throughout all judicial districts.

Funding — Other Sources of Revenue

This funding was appropriated from the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rules

Iowa Code chapter [602](#)

Budget Unit Number

44603B20017

1520071

More Information

Iowa Judicial Branch: www.iowacourts.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Judicial Building Improvements — RIIF

Purpose

This funding is used for a variety of improvements to the Judicial Building. In FY 2021, Rebuild Iowa Infrastructure Fund (RIIF) funding was used to replace or repair a number of components in the Judicial Branch building, including new front doors, an access card system, carpeting, three boilers, and new heating, ventilation and air conditioning (HVAC) controls. In FY 2025, the General Assembly appropriated RIIF moneys to the Judicial Branch for replacement of the chiller at the Judicial Building.

Funding

The General Assembly appropriated \$400,000 from the RIIF to the Judicial Branch in FY 2021 and \$475,000 in FY 2025.

Related Statutes and Administrative Rules

Iowa Code chapter [602](#)

Budget Unit Number

446031B0017

1519898

More Information

Iowa Judicial Branch: iowacourts.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Lake Restoration and Water Quality Program — RIIF

Purpose

In 2006, the General Assembly established and codified the Lake Restoration Program in Iowa Code section [456A.33B](#). The statute requires the Department of Natural Resources (DNR) to use a science-based approach to achieve lake water quality improvement. In addition, the DNR is required to provide a Lake Restoration Plan and Report annually to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee and to the Legislative Services Agency. The statute also specifies the requirements for the projects in the Program to improve and restore lakes and water quality around the State.

History

Lake restoration, specifically dredging, has taken place in Iowa lakes for more than 50 years. In 1915, the General Assembly enacted legislation requiring the State Highway Commission (predecessor to the Department of Transportation) to study lakes and lake beds in the State and to determine the lakes that should be preserved, drained, or drained and the land sold. The State Highway Commission coordinated with other departments and universities and made surveys of 24 lakes, including more than 63,000 acres of topography, in order to prepare the report. The Commission's findings included recommendations for legislative action, including the adoption of a general policy for lake preservation and improvement.

In 1980 and 1992, through funding provided by grants from the United States Environmental Protection Agency, the DNR worked with Iowa State University (ISU) to conduct studies in response to the federal requirement that each state make a survey of public lakes and develop a priority ranking of the lakes for restoration. Utilizing this information, additional studies by the DNR and ISU in 2004 and 2005 were completed to establish the current science-based lake restoration prioritization system that was established in statute in 2006. The DNR developed the current Lake Restoration and Water Quality Program and modeled it after the federal Clean Lakes Program that was established in the 1970s.

Prior to 2006, four lake restoration projects were completed at Lake Ahquabi, Little Wall Lake, Swan Lake, and Union Grove Lake. The General Assembly provided appropriations to the DNR for lake dredging for several years. During FY 1999 to FY 2006, the funding ranged from \$350,000 to \$4.2 million, totaling approximately \$12.9 million. Funding was typically appropriated from the Environment First Fund or the Rebuild Iowa Infrastructure Fund (RIIF). The funding was provided for the DNR to use in accordance with the Department's "A Classification of Iowa's Lakes for Restoration" report.

More Information

Iowa DNR Lake Restoration Program and Water Quality Improvement:

iowadnr.gov/Environment/WaterQuality/LakeRestoration.aspx

Map of the Lake Projects: iowadnr.gov/Portals/idnr/uploads/water/lakerestoration/lr_files/LakesMap.pdf

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Current Program

The six statutory goals that the projects must be designed to achieve are:

- Ensure a cost-effective, positive return on investment for the citizens of Iowa.
- Ensure local community commitment to lake and watershed protection.
- Ensure significant improvement in the water clarity, safety, and quality of Iowa lakes.
- Provide for a sustainable, healthy, and functioning lake system.
- Result in the removal of the lake from the impaired waters list.
- When restored, the lake will contribute to the Department's fish and wildlife conservation plans.

In addition, science-based criteria for how the DNR approaches the projects were added, in addition to water quality targets including clarity, biota, sustainability, and safety. Lakes must meet depth criteria and support a diverse, balanced, and sustainable aquatic community. Water quality benefits must be sustained for at least 50 years, and beaches and water used for recreational use must meet water quality standards. Also, biologic controls must be used to the maximum extent possible, and any dredging must meet depth criteria. Any delivery of phosphorus and sediment from the watershed must be controlled and in place before lake restoration begins.

The 2006 legislation put the initial focus on 35 significant public lake projects. In 2016, legislation required the DNR to maintain a list of up to 5 public shallow lakes or wetlands in addition to the list of 35 significant public lakes. Each year, the DNR provides the Lake Restoration Report and Plan to the General Assembly and includes the status of existing projects as well as recommendations for future projects with anticipated funding. The DNR lake restoration [map](#) provides the location of all lake projects.

Funding

Since FY 2007, funding levels have varied and funding has typically been provided from the RIIF. Since FY 2015, the DNR has received an appropriation of \$9.6 million each year from the RIIF, with the exception of one year. In FY 2021, the DNR received an appropriation of \$8.6 million.

In addition to State funding, projects have received funding from local groups such as conservation boards and city or county governments. In addition, the DNR has partnered on occasion with the U.S. Army Corps of Engineers. Also, private funds may be provided toward a particular project through community fundraising efforts. Iowa Code section 456A.33B requires the DNR to meet with representatives of the communities to develop a joint lake restoration action plan.

Related Statutes and Administrative Rules

Iowa Code section [456A.33B](#)

Iowa Administrative Code [571—31](#)

Budget Unit Number

543039H0017

1519902

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Levee Improvement Fund — RIIF

Purpose and History

The [Levee Improvement Fund](#) was established in 2023 Iowa Acts, [House File 711](#) (Levee Safety and Improvements Act), within the Department of Homeland Security and Emergency Management (HSEMD). Moneys in the Fund are appropriated to the HSEMD for the exclusive purpose of supporting the following:

- The Office of Levee Safety, including to conduct a statewide analysis of the condition of the State's levees.
- The Flood Mitigation Board, including to award cost-share moneys to levee districts pursuant to the [Levee Improvement Program](#). The purpose of the Levee Improvement Program is to administer and fund the repair or reconstruction of levees that require immediate capital expenditure to reduce and manage a hazardous event. Moneys are awarded to levee districts on a 50.0% cost-share basis.

Pursuant to Iowa Code section [8.57](#), there is an off-the-top deposit of \$5.0 million from State wagering tax receipts to the Levee Improvement Fund each year from FY 2024 to FY 2028. This off-the-top deposit and the Fund are repealed on July 1, 2028.

Funding

The General Assembly appropriated \$10.0 million in FY 2025 from the Rebuild Iowa Infrastructure Fund (RIIF) to the Levee Improvement Fund. This appropriation was in addition to the FY 2025 off-the-top deposit of \$5.0 million from State wagering tax receipts to the Levee Improvement Fund.

Related Statutes and Administrative Rules

Iowa Code section [8.57D](#)

Iowa Code chapter [418A](#)

Budget Unit Number

5830R210017

Doc ID 1520316

More Information

Department of Homeland Security and Emergency Management: homelandsecurity.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Lucas Building Renovations — RIF

Purpose

This funding will support renovating office space at the Lucas Building. The Department of Health and Human Services (HHS) is working in conjunction with the Department of Administrative Services (DAS) to complete a full remodel of the office space on the second through sixth floors of the Lucas Building, including updated space configurations and furniture. The space will be occupied by HHS staff who are currently located at various buildings outside of the Capitol Complex and will now be located in one building.

Funding

The General Assembly appropriated \$5.0 million in FY 2025 from the Rebuild Iowa Infrastructure Fund for this project. The total budget for the project is approximately \$24.8 million, of which \$10.0 million was provided through the American Rescue Plan Act, State and Local Fiscal Recovery Fund.

Related Statutes and Administrative Rules

Iowa Code chapters [217](#) and [8A](#)

Budget Unit Number

400015P0017

Doc ID 1520310

More Information

Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Lucas Building Switch Room HVAC — RIIF

Purpose

This appropriation to the Iowa Communications Network (ICN) is to fund the replacement of the failing heating, ventilation, and air conditioning (HVAC) system in the Lucas Building switch room. This switch room is the primary demarcation point for telecommunications services on the Capitol Complex.

The ICN, under the Iowa Telecommunications and Technology Commission (ITTC), provides telecommunications services to its authorized users, including high-speed flexible broadband Internet, data, voice (phone), security, and consulting services. Authorized users include K-12 schools, higher education, hospitals, health clinics, National Guard armories, libraries, and State and federal government.

Funding

The ICN received \$578,000 for this project from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2024.

Related Statutes and Administrative Rules

Iowa Code chapter [8C](#)

Budget Unit Number

336015T0017

1520103

More Information

Iowa Communications Network: icn.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Department of Administrative Services Major Maintenance — RIF

Purpose and History

Major maintenance funds are used to correct deficiencies in State buildings and make a wide range of repairs. The Department of Administrative Services (DAS) defines major maintenance as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components as necessary to return a facility to its currently intended use, to prevent further damage, or to make it compliant with changes in laws, regulations, codes, or standards.” The DAS oversees major maintenance projects in its Vertical Infrastructure Program. Examples of major maintenance projects include roof replacement; upgrades or replacements of boilers, heating, ventilation, and air conditioning systems, water systems, or electrical systems; tuck-pointing and exterior repairs; and projects necessary to comply with the Americans with Disabilities Act (ADA).

Project priorities are ranked in the following order:

- Threats to health, life, and safety and emergency repairs.
- Nonemergency repairs to prevent building deterioration.
- Upgrades to increase accessibility and compliance in accordance with the ADA.
- Scheduled maintenance to prolong equipment life.
- Projects to increase operational or energy efficiency.
- Building demolition for unused buildings.

Major maintenance needs have exceeded available funding for a number of years. The list includes requests from the following agencies:

- Department of Administrative Services (manages Capitol Complex facilities excluding the Judicial Building and legislative buildings)
- Department of Corrections
- Department of Human Services
- Department of Education
- Iowa Veterans Home
- Terrace Hill
- Iowa Workforce Development
- Department of Public Safety

More Information

DAS Major Maintenance:

das.iowa.gov/general-services/design-and-construction-resource/infrastructure-program
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

State Funding

Most recently, the General Assembly appropriated \$112.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) for major maintenance over five fiscal years. The General Assembly made the following appropriations:

- FY 2025: \$24.0 million
- FY 2026: \$22.0 million
- FY 2027: \$22.0 million
- FY 2028: \$22.0 million
- FY 2029: \$22.0 million

Funding is generally appropriated from the RIIF. However, other infrastructure-related funds have been used previously, including the Restricted Capital Fund (RCF), the Revenue Bonds Capitals II (RBC2) Fund, the Revenue Bonds Capitals Fund, the Endowment for Iowa's Health Restricted Capitals (RC2) Fund, and the Vertical Infrastructure Fund.

Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Budget Unit Number

3350R520017

1519907

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Major Maintenance West Capitol Steps — RIIF

Purpose

Major maintenance funds are used to correct deficiencies in State buildings and make a wide range of repairs. The Department of Administrative Services (DAS) defines major maintenance as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components as necessary to return a facility to its currently intended use, to prevent further damage, or to make it compliant with changes in laws, regulations, codes, or standards.” The DAS oversees major maintenance projects in its Vertical Infrastructure Program. Examples of major maintenance projects include roof replacement; upgrades or replacements of boilers, heating, ventilation, and air conditioning systems, water systems, or electrical systems; tuck-pointing and exterior repairs; and projects necessary to comply with the Americans with Disabilities Act (ADA).

Funding

The General Assembly appropriated an additional \$2.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2025 for major maintenance projects, a portion of which must be allocated to improve and repair the steps on the west side of the State Capitol Building in FY 2025, as directed by the Legislative Branch.

This appropriation is intended to be a one-time additional appropriation to major maintenance to supplement the annual major maintenance appropriation. In total, the General Assembly most recently appropriated \$112.0 million from the RIIF for major maintenance over five fiscal years. The General Assembly made the following appropriations:

- FY 2025: \$24.0 million
- FY 2026: \$22.0 million
- FY 2027: \$22.0 million
- FY 2028: \$22.0 million
- FY 2029: \$22.0 million

Related Statutes and Administrative Rules

Iowa Code chapter [8A](#)

Budget Unit Number

3350R600017

Doc ID 1520308

More Information

DAS Major Maintenance: das.iowa.gov/general-services/design-and-construction-resource/infrastructure-program

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Major Projects — RIIF

Purpose

This appropriation is intended to provide for major renovation projects for facilities occupied by the Department of Health and Human Services (HHS).

In FY 2024, the Legislature appropriated \$5.6 million for a portion of the tunnel decentralization project at the HHS's Woodward Resource Center (WRC). The WRC is currently served by a central steam plant and utility distribution system that primarily consists of tunnels built in the 1960s. Issues with the current tunnel system include moderate to severe structural deterioration, multiple ongoing steam leaks, and tunnel water infiltration.

Funding

This funding is appropriated from the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rules

Iowa Code chapter [217](#)

Budget Unit Number

415014N0017

1519908

More Information

Iowa Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Modernization of Readiness Centers — RIIF

Purpose and History

Appropriations for construction improvements and modernization efforts of readiness centers (armories) for the Iowa Army National Guard are provided in the infrastructure budget. The Iowa National Guard has 42 readiness centers around the State. Of the 42 readiness centers, 35 were constructed at least 25 years ago.

Readiness Center Projects

Funds are used for various improvements, including renovations to classrooms, training areas, and administrative offices; upgrades to heating, ventilation, and air conditioning (HVAC) systems; and upgrades for electrical systems and roofs, as well as improvements to kitchens, latrines, and other areas of the readiness centers.

State Funding

Since FY 2009, appropriations have been made from the Rebuild Iowa Infrastructure Fund (RIIF). Generally, the State appropriations act as a match to draw down federal funding.

Related Statutes and Administrative Rules

Iowa Code chapter [29A](#)

Budget Unit Number

584054D00171519917

Doc ID 1443775

More Information

U.S. Statutes at Large: H.R. 3222, Department of Defense Appropriation Act, Pub. L. No. 110-116, 121

Stat. 1295 (2007): congress.gov/bill/110th-congress/house-bill/3222

Iowa National Guard: iowanationalguard.com

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

MPCF Apprenticeship Building — RIIF

Purpose

This funding will be used for the construction of the Department of Corrections (DOC), Mount Pleasant Correctional Facility (MPCF) Apprenticeship Building. This building will house the apprenticeship programs in carpentry and welding for incarcerated individuals.

Funding

The General Assembly appropriated \$1.2 million from the Rebuild Iowa Infrastructure Fund in FY 2024 for this purpose. The DOC also received \$4.9 million in FY 2023 for capital projects, which included funding for this project.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255043A0017

1520191

More Information

Iowa Department of Corrections: doc.iowa.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Newborn Safety Box — RIIF

Purpose

This funding is intended to be used by the Department of Health and Human Services for a one-time grant for the installation of a newborn safety device at a location authorized by Iowa Code chapter [233](#).

Funding

The General Assembly appropriated \$15,000 from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2024 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [233](#)

Budget Unit Number

4130N550017

1520197

More Information

Department of Health and Human Services Safe Haven: hhs.iowa.gov/safe-haven
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Office Space Improvements — RIIF

Purpose

This appropriation to the Ethics and Campaign Disclosure Board funds various office space improvements, including carpet and tile, paint, potential asbestos removal, a new wall for office enclosures, and the addition of a door and a card reader.

Funding

The General Assembly appropriated \$66,000 from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2024 for this purpose.

Related Statutes and Administrative Rules

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

Iowa Administrative Code [351](#)

Budget Unit Number

140021P0017

1520094

More Information

Iowa Ethics and Campaign Disclosure Board: ethics.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

On-Stream Impoundment Fund — RIIF

Purpose

This appropriation is to the On-Stream Impoundment Restoration Fund. This Fund was established in the 2019 Legislative Session to provide for water quality improvements for waterbodies owned by the public or organizations under Iowa Code chapter [357E](#) (Recreational Lake and Water Quality Districts).

Funding

This appropriation is funded from the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rules

Iowa Code chapter [357E](#)

Iowa Code section [456A.33C](#)

Budget Unit Number

5420H440017

1519934

More Information

Iowa Department of Natural Resources: www.iowadnr.gov/
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Prison Body Scanners — RIIF

Purpose

This funding will be used for prison body scanners at the Department of Corrections' Fort Madison, Oakdale, Mount Pleasant, Mitchellville, and Fort Dodge institutions.

Funding

This funding was appropriated from the Rebuild Iowa Infrastructure Fund and is exempt from the vertical infrastructure requirement in Iowa Code section [8.57](#)(5)(c).

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255042A0017

1520192

More Information

Iowa Department of Corrections: doc.iowa.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Public Safety Equipment Fund — RIIF

Purpose and History

The Public Safety Equipment Fund was created in [HF 708](#) (Public Safety Equipment Fund Act) during the 2021 Legislative Session and codified in Iowa Code section [80.48](#). Moneys in the Fund may be used for the purchase, maintenance, replacement, installation, and licensing costs of equipment used by the Department of Public Safety (DPS). Moneys remaining in the Fund do not revert at the close of the fiscal year.

The DPS is required to submit an annual Public Safety Equipment Fund report to the co-chairpersons and ranking members of the Justice System Appropriations Subcommittee and to the Legislative Services Agency (LSA) on or before December 31 of each year. The report is required to contain a list of all expenditures from the Fund in the previous fiscal year, the amount carried forward from the previous fiscal year with a plan of how those moneys will be spent, the amount the DPS intends to carry forward to the next fiscal year with a plan of how those moneys will be spent, and a list of all deposits into the Fund from the previous fiscal year.

Funding

The Public Safety Equipment Fund has received annual appropriations from the General Fund and from the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rule

Iowa Code section [80.48](#)

Budget Unit Number

5950R970017

1520056

More Information

Department of Public Safety: dps.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Public Transit Infrastructure Grant Program — RIF

Purpose and History

Appropriations are made from the infrastructure budget for the Public Transit Infrastructure Grant Program, managed by the Department of Transportation (DOT). Appropriated funds support infrastructure improvements at Iowa transit agencies.

In 2006, the General Assembly created the Public Transit Infrastructure Grant Fund to assist public transit agencies with facility needs. At the time, State public transit assistance funds authorized under Iowa Code section 324A.6 and federal funds provided for vehicle replacement and operating costs, but the transit agencies did not have a resource for infrastructure funding. House File 2782 (FY 2007 Infrastructure Appropriations Act) added the Public Transit Infrastructure Grant Fund in Iowa Code section 324A.6A and provided the initial appropriation from the infrastructure budget.

Public Transit Infrastructure Grants and Projects

Applications for grants from the Public Transit Infrastructure Grant Program are submitted by the transit agencies to the DOT Office of Public Transit and approved by the Transportation Commission. State matching funds may provide up to 80.0% of the cost of the project, and the local agency must fund the remaining 20.0% in cash or value of real property. Regional and urban public transit systems, as defined in Iowa Code section 324A.1, are eligible to apply for funding. There are 35 public transit systems in Iowa that may apply for funding through the Program.

Projects and eligible expenses funded through the Program include construction, expansion, and renovation of various types of facilities, or relocation of facilities if necessary to correct safety or design violations. Projects have included improvements and construction for bus storage buildings, administrative buildings, and maintenance facilities, as well as reconstruction of steam-cleaning areas and improvements to wash bays. Projects in the Program must meet the definition of vertical infrastructure in Iowa Code section 8.57(5).

State Funding

This appropriation is typically funded from the Rebuild Iowa Infrastructure Fund (RIIF). However, appropriations have also been made from the Endowment for Iowa's Health Restricted Capitals Fund (RC2), the Revenue Bonds Capitals Fund (RBC), and the Revenue Bonds Capitals II Fund (RBC2).

Related Statutes and Administrative Rules

Iowa Code sections [8.57\(5\)](#) and [324A.6A](#)

Iowa Administrative Code [761—924](#)

Budget Unit Number

645002S0017

1519948

More Information

Office of Public Transit — Department of Transportation: www.iowadot.gov/transit
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

www.legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Railroad Revolving Loan and Grant Program — RIIF

Background

The Railroad Revolving Loan and Grant (RRLG) Program, under the purview of the Department of Transportation (DOT), is intended to improve rail facilities so as to spur economic development and job growth, provide assistance to railroads, and maintain and improve the rail system. During the 2005 Legislative Session, the 81st General Assembly enacted HF [875](#) (FY 2006 Infrastructure Appropriations Act), which effectively combined three rail assistance and rail economic development programs to create the RRLG Fund and its corresponding Program.

Purpose

The RRLG Program provides financial assistance to rail economic development projects, which may include restoration, conservation, improvement, and construction of railroad main lines, branch lines, switching yards, sidings, rail connections, intermodal yards, highway grade separations, and other railroad-related improvements. As of 2012, funding from the RRLG Program may also be used for rail port planning and development studies. Projects funded through the RRLG Program have typically been to construct or improve industrial spur lines and provide other rail improvements for ethanol and biodiesel plants and other industrial parks throughout the State.

To qualify for funding, projects must be within one of three categories: targeted job creation with immediate and direct job opportunities, rail network improvements for existing rail lines and service, or rail port planning and development studies. Industries, railroads, local governments, and economic development agencies are eligible to apply for loans or grants. Applications are made to the DOT Office of Rail Transportation and approved by the Transportation Commission, although the General Assembly has previously made specific project allocations. For targeted job creation projects, the applicant is required to provide a 20.0% match for loans and a 50.0% match for grants. For rail network improvement projects, no direct job creation is required as the projects support existing rail lines, but only loans are available to the applicant.

State Funding History

Prior to FY 2006, funding for rail assistance was provided from the General Fund. After the creation of the RRLG Program, the funding source became primarily the Rebuild Iowa Infrastructure Fund (RIIF). Funding levels have varied. Funds available in the RRLG Program during a fiscal year may exceed the amount appropriated due to loan repayments. Additionally, funds appropriated do not revert, but remain available for use in the RRLG Program indefinitely.

More Information

Railroad Revolving Loan and Grant Program: iowadot.gov/iowarail/financial-assistance/rrlqp
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Related Statutes and Administrative Rules

Iowa Code section [327H.20A](#)
2005 Iowa Acts, [House File 875](#)
Iowa Administrative Code [761—822](#)

Budget Unit Number

645039S0017

1519949

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Recreational Trails Grant Supplement — RIIF

Purpose and History

The State Recreational Trails Program is managed by the Department of Transportation (DOT). Grants funded through the State Recreational Trails Program require a minimum local match of 25.0%. Trails that receive funding must be maintained for public use for a minimum of 20 years. State and local government agencies and nonprofit organizations are eligible to apply. Applications for funding are submitted to the DOT Office of Systems Planning. The DOT provides recommendations for projects to the Transportation Commission for approval.

This appropriation is intended to be a one-time additional appropriation for the State Recreational Trails Program to supplement the annual appropriation for the [same purpose](#) for a total appropriation of \$3.5 million in FY 2025.

State Funding

The State Recreational Trails Program has received an annual appropriation from the Rebuild Iowa Infrastructure Fund (RIIF). The amount has varied over the years.

Related Statutes and Administrative Rules

Iowa Code chapter [465B](#)

Iowa Administrative Code [761—165](#)

Budget Unit Number

645033S0017

Doc ID 1520318

More Information

Department of Transportation — State Recreational Trails Programs:

iowadot.gov/systems_planning/fedstate_rectrails.htm

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Board of Regents Tuition Replacement — RIIF

Purpose and History

During the 1969 Legislative Session, the 63rd General Assembly enacted [SF 537](#) (Regents Long-Range Building Plan), now codified in Iowa Code chapter [262A](#), authorizing the sale of revenue bonds for capital projects related to academic and administrative buildings and facilities at the State universities. The first academic revenue bonds were issued in 1970, and provided the primary source of funds for construction of academic facilities at the universities for several decades.

The academic revenue bonds issued by the Board of Regents are secured by student tuition and fees and are considered to be independent and not part of State obligations. However, the State provides an annual appropriation to the Board of Regents to pay most of the debt service on the academic revenue bonds. The appropriation is not mandatory by statute, but the Board of Regents has previously indicated that without an appropriation, an aggregate increase in tuition across the universities will be required to pay the debt service, thus the name “tuition replacement” appropriation. The General Assembly provides this appropriation to keep tuition costs lower for students. The tuition replacement appropriation provides most of the annual debt service, but a portion of the debt service is paid from reserve fund interest.

Recent Bond Authorizations

Recent authorizations for the Board of Regents to issue academic revenue bonds for construction, reconstruction, and renovation of facilities at the three State universities were enacted during the 2004, 2007, and 2009 Legislative Sessions. The total amounts of net proceeds authorized were \$120.0 million, \$131.4 million, and \$115.0 million, respectively. Typically, the Board of Regents issues the bonds in \$25.0 million increments, rather than the entire authorization amount all at once.

Funding

Until FY 2002, the tuition replacement appropriation was made solely from the General Fund. After FY 2002, funding of the appropriation was divided between the General Fund and infrastructure-related funds, such as the Rebuild Iowa Infrastructure Fund (RIIF) and the Restricted Capital Fund. For FY 2007 and FY 2008, funding for the tuition replacement appropriation was divided between the General Fund and the RIIF. Beginning in FY 2009, the entire appropriation was made from the RIIF. The exception to this is FY 2018, in which appropriations were made from both the RIIF and the State Bond Repayment Fund. The level of funding remained the same for several years, but beginning in FY 2013 the amount increased due to the additional academic revenue bonds authorized by 2009 Iowa Acts, chapter [101](#) (University of Iowa Flood Repair – Bonding).

In prior years, the tuition replacement appropriation included “notwithstanding” language, because it did not meet the definition of vertical infrastructure in Iowa Code section [8.57](#).

More Information

Board of Regents: iowaregents.edu
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

In 2011 Iowa Acts, chapter [133](#) (FY 2012 Infrastructure Appropriations Act), the definition of “vertical infrastructure” was expanded beginning in 2012 to include the debt service for academic revenue bonds. Academic revenue bonds are issued and used for capital projects that meet the definition of “vertical infrastructure.”

Projects Funded with Academic Revenue Bonds

Projects authorized in the 2004, 2007, and 2009 legislation provided for all or part of several capital projects at the universities. The following are some of the projects designated in the legislation:

Iowa State University (ISU)

- College of Veterinary Medicine — Diagnostic Laboratory and Small Animal Teaching Hospital
- Departments of Electrical and Computer Engineering — Coover Hall renovation and building addition
- Department of Chemistry — new chemistry building (Hach Hall)
- Fire safety and deferred maintenance projects

University of Iowa (UI)

- Department of Chemistry — chemistry building renovation
- Department of Art — 2005 renovation of existing art building and development of new art facility
- College of Public Health — academic building
- Department of Psychology — old music building renovation (now Stuit Hall)
- Pentacrest — HVAC renewal modernization
- Flood recovery — repair and restoration of facilities and buildings damaged during flooding in June 2008, including Hancher Auditorium, Art Building, Memorial Union, Theatre Building, and other facilities
- Fire safety and deferred maintenance projects

University of Northern Iowa (UNI)

- Russell Hall renovation
- Science buildings renovation (Physics Building, Greenhouse, McCollum Science Hall)
- Electrical distribution loop system
- Sabin Hall renovation
- Fire safety and deferred maintenance projects

Related Statutes and Administrative Rules

Iowa Code chapter [262A](#)

Budget Unit Number

6150L020017

1519953

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Regional Sports Authorities — RIIF

Purpose and History

The appropriation for Regional Sports Authorities funds promotion of youth sports, high school athletics, the Special Olympics, and other nonprofessional sporting events. The funds are used for marketing and other promotional efforts to attract youth sports, high school athletics, or other sporting events to Iowa communities. In addition, the funds are used for venue rental, facility conversion, equipment rental, timing systems, field preparation, and other expenses related to hosting various sporting events.

2007 Iowa Acts, chapter [219](#) (FY 2008 Infrastructure Appropriations Act), created the statutory authority for Regional Sports Authority districts. The legislation authorized the establishment of up to 10 districts and provided a process for the Iowa Economic Development Authority (IEDA) to certify the districts annually. Funding is awarded to Convention and Visitors Bureaus (CVBs) for the applicant areas. A CVB applicant may apply for certification of a Regional Sports Authority district that includes more than one city and more than one CVB within the district area.

2012 Iowa Acts, chapter [1018](#) (Economic Development Policy Changes Act), amended the statute to require the IEDA to certify the districts on a competitive basis if more than 10 applications are received in any certification year. In addition, the revised statute requires the IEDA to consider the economic impact to the State of the activities proposed in the application, the geographic diversity of the districts applying, and any other factors the IEDA deems relevant.

Districts and Events

Some examples of the events that are promoted and brought to Iowa through the Regional Sports Authorities include: the Iowa Special Olympic Winter Games, Amateur Athletic Union (AAU) Junior Olympics, National Association of Intercollegiate Athletics (NAIA) Division II Women's Basketball National Championship, National Collegiate Athletic Association (NCAA) Division II Super Regional Wrestling Tournament, Iowa Summer Games Sports Festival, NCAA Division I Wrestling Championships, RAGBRAI XL 40th Anniversary Celebration, Mid States Fall Horse Show, Mississippi River High School Rodeo, and Iowa Girls' High School Athletic Union State Volleyball Tournament.

State Funding

Initial funding was provided from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2008. Each certified district typically receives an equal share of the appropriation in a fiscal year.

Related Statutes and Administrative Rules

Iowa Code section [15E.321](#)

Iowa Administrative Code [261—38](#)

More Information

Tourism Office of the Iowa Economic Development Authority: www.traveliowa.com
Regional Sports Authority District Program: industrypartners.traveliowa.com/regional-sports-authority
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Budget Unit Number

269067E0017

1519954

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Renewable Fuel Infrastructure Fund Corrective Awards — RIIF

Purpose

The Renewable Fuel Infrastructure Fund (RFIF) provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense and store renewable fuels.

[House File 2691](#) (FY 2025 Infrastructure Appropriations Act) amended the Renewable Fuel Infrastructure Program for retail motor fuel sites to allow for grants of up to \$75,000 for ethanol infrastructure beginning July 1, 2024. This appropriation is intended to be a one-time additional appropriation to the RFIF to be used for retroactive corrective award amounts to retail dealers that were awarded financial incentives under Iowa Code section [159A.14](#) between January 1, 2022, and July 1, 2024, for the cost of installing, replacing, or converting infrastructure capable of storing and dispensing ethanol blended gasoline classified as E-85. Those dealers can file an amendment to their applications for a corrective amount with the Department of Agriculture and Land Stewardship (IDALS). The corrective amount and the original amount cannot exceed \$75,000 total.

Funding

The General Assembly appropriated \$2.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2025 to the IDALS to be used for retroactive corrective award amounts to retail dealers.

This appropriation is in addition to the \$12.0 million appropriated by the General Assembly in FY 2025 from the RIIF to the RFIF for annual financial assistance from the Fund. In total, the General Assembly has appropriated the following amounts to the RFIF over the three most recent fiscal years:

- FY 2025: \$14.0 million
- FY 2024: \$15.0 million
- FY 2023: \$10.0 million

Related Statutes and Administrative Rules

Iowa Code sections [159A.14](#) and [159A.16](#)

Budget Unit Number

0090GC30017

Doc ID 1520309

More Information

Iowa Renewable Fuel Infrastructure Program: iowaagriculture.gov/IRFIP
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Renewable Fuel Infrastructure Fund — RIF

Purpose

The Renewable Fuel Infrastructure Fund (RFIF) provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense and store renewable fuels.

Funding

In previous years, the RFIF received a \$3.0 million standing appropriation from the Statutory Allocations Fund, which consisted of a number of fees related to licensing, titles, and trailer registration. The Statutory Allocations Fund appropriation was ended in FY 2017.

This program was first funded from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2018. Between FY 2018 and FY 2021, the annual appropriation from the RIIF was \$3.0 million. In FY 2022, a standing limited appropriation of \$5.0 million from the General Fund was created for this purpose. In FY 2023, FY 2024, and FY 2025, this standing appropriation from the General Fund was suspended, and \$10.0 million was instead appropriated from the RIIF each year. Additionally, the General Assembly made one-time appropriations of \$5.0 million in FY 2024 and \$2.0 million in FY 2025 to supplement the annual appropriation to the Fund for the same purpose. In FY 2025, the General Assembly also appropriated \$2.0 million to be used for retroactive corrective award amounts to retail dealers.

In total, the General Assembly has appropriated the following amounts to the RFIF over the three most recent fiscal years:

- FY 2025: \$14.0 million
- FY 2024: \$15.0 million
- FY 2023: \$10.0 million

Related Statutes and Administrative Rules

Iowa Code section [159A.16](#)

Budget Unit Number

0090AH40017

1519955

More Information

Iowa Renewable Fuel Infrastructure Program: iowaagriculture.gov/IRFIP
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Renewable Fuel Infrastructure Fund Supplement — RIF

Purpose

The Renewable Fuel Infrastructure Fund (RFIF) provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense and store renewable fuels. This appropriation is intended to be a one-time additional appropriation to the RFIF to supplement the annual appropriation for the same purpose.

Funding

In previous years, the RFIF received a \$3.0 million standing appropriation from the Statutory Allocations Fund, which consisted of a number of fees related to licensing, titles, and trailer registration. The Statutory Allocations Fund appropriation was ended in FY 2017.

This program was first funded from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2018. Between FY 2018 and FY 2021, the annual appropriation from the RIIF was \$3.0 million. In FY 2022, a standing limited appropriation of \$5.0 million from the General Fund was created for this purpose. In FY 2023, FY 2024, and FY 2025, this standing appropriation from the General Fund was suspended, and \$10.0 million was instead appropriated from the RIIF each year. Additionally, the General Assembly made one-time appropriations of \$5.0 million in FY 2024 and \$2.0 million in FY 2025 to supplement the annual appropriation to the Fund for the same purpose. In FY 2025, the General Assembly also appropriated \$2.0 million to be used for retroactive corrective award amounts to retail dealers.

In total, the General Assembly has appropriated the following amounts to the RFIF over the most recent fiscal years:

- FY 2025: \$14.0 million
- FY 2024: \$15.0 million
- FY 2023: \$10.0 million

Related Statutes and Administrative Rules

Iowa Code section [159A.16](#)

Budget Unit Number

0090GC10017

1520190

More Information

Iowa Renewable Fuels Infrastructure Program: iowaagriculture.gov/IRFIP
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Renewable Fuels Infrastructure Fund - Supplement — RIIF

Purpose

The Renewable Fuel Infrastructure Fund (RFIF) provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense and store renewable fuels. This appropriation is intended to be a one-time additional appropriation to the RFIF to supplement the annual appropriation for the same purpose.

Funding

In previous years, the RFIF received a \$3.0 million standing appropriation from the Statutory Allocations Fund, which consisted of a number of fees related to licensing, titles, and trailer registration. The Statutory Allocations Fund appropriation was ended in FY 2017.

This program was first funded from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2018. Between FY 2018 and FY 2021, the annual appropriation from the RIIF was \$3.0 million. In FY 2022, a standing limited appropriation of \$5.0 million from the General Fund was created for this purpose. In FY 2023, FY 2024, and FY 2025, this standing appropriation from the General Fund was suspended, and \$10.0 million was instead appropriated from the RIIF each year. Additionally, the General Assembly made one-time appropriations of \$5.0 million in FY 2024 and \$2.0 million in FY 2025 to supplement the annual appropriation to the Fund for the same purpose. In FY 2025, the General Assembly also appropriated \$2.0 million to be used for retroactive corrective award amounts to retail dealers.

In total, the General Assembly has appropriated the following amounts to the RFIF over the most recent fiscal years:

- FY 2025: \$14.0 million
- FY 2024: \$15.0 million
- FY 2023: \$10.0 million

Related Statutes and Administrative Rules

Iowa Code section [159A.16](#)

Budget Unit Number

0090GC20017

Doc ID 1520378

More Information

Iowa Renewable Fuels Infrastructure Program: iowaagriculture.gov/IRFIP
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Routine Maintenance Fund — RIF

Purpose and History

This is a standing appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) that was established by the 2018 General Assembly to fund routine maintenance projects for State buildings and facilities, excluding buildings and facilities under the control of the Board of Regents, Department of Transportation, Department of Natural Resources, and Department of Public Defense. Iowa Code section [8A.330](#) defines routine maintenance as the “regular upkeep of physical properties and recurring, preventative, and ongoing maintenance necessary to delay or prevent the failure of physical properties.” Examples of routine maintenance include but are not limited to the following:

- Painting
- Sealing
- Parking lot and sidewalk repairs
- Routine tuck-pointing
- Repairs to building components
- Upkeep of building alarm systems
- Pest control

Funding

This is a standing appropriation of \$2.0 million.

Related Statutes and Administrative Rules

Iowa Code section [8A.330](#)

Budget Unit Number

33508380017

1519960

More Information

Routine Maintenance: das.iowa.gov/state-employees/general-services/design-and-construction-resources/major-and-routine-maintenance

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Rural YMCA Grant Program — RIIF

Purpose

This appropriation funds facility infrastructure improvements at YMCA locations across the State. The General Assembly has appropriated funds for this purpose since FY 2017. Grants have been restricted to communities with an existing YMCA and a population of less than 28,000.

Funding

Appropriations for this purpose are from the Rebuild Iowa Infrastructure Fund (RIIF). In FY 2024, this appropriation was transferred from the Department of Cultural Affairs to the Iowa Economic Development Authority as a result of 2023 Iowa Acts, [SF 514](#) (State Government Alignment Act).

Budget Unit Number

2690F590017

1520189

More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Capitol Smaller Domes — RIIF

Purpose and History

This appropriation is to the Iowa General Assembly to repair the four corner domes of the Iowa State Capitol Building. In 2019, an inspection found a number of issues including eroding bricks, holes, and warping in the steel structure; mortar joint deterioration; and other issues. These issues are primarily due to water infiltration and condensation. This project is intended to repair damage due to this deterioration, waterproof the domes, improve floor capacity, and improve access.

Funding

This appropriation is funded by the Rebuild Iowa Infrastructure Fund (RIIF). [House File 2691](#) (FY 2025 Infrastructure Appropriations Act) permitted the FY 2022 and FY 2023 appropriations for this project to remain available for expenditure until the end of FY 2025 and FY 2026, respectively, or until the project is completed, whichever is earlier, and permitted the moneys appropriated to also be used for other Capitol maintenance projects.

Budget Unit Number

510003A0017

1519972

More Information

Iowa General Assembly: www.legis.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Housing Trust Fund — RIIF

Purpose and Legislative History

The State Housing Trust Fund (SHTF) receives a standing appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) that is managed by the Iowa Finance Authority (IFA). The statutory appropriation is reflected in the annual infrastructure budget, specifically in the balance sheet of the RIIF and budget tracking documents. The State Housing Trust Fund was created by the 2003 General Assembly to fund low-income housing. In 2008, the General Assembly created a \$3.0 million standing appropriation from the RIIF for this purpose.

Local Housing Trust Fund Program and Project-Based Housing Program

The SHTF funds low-income housing through two programs: the [Local Housing Trust Fund Program](#) and the [Project-Based Housing Program](#). The Local Housing Trust Fund Program receives at least 60.0% of the annual SHTF allocations to fund grants for organizations certified as Local Housing Trust Funds (LHTF). The remaining funds go to the Project-Based Housing Program to aid projects for affordable single-family and multifamily housing units ineligible for LHTF funding.

Applications for certification for new LHTFs are submitted to the IFA and approved by the IFA Board. Applications for funding are approved by the IFA Board each year. Per statute, to be certified as a LHTF, the LHTF must have a local governing board, a Housing Assistance Plan (HAP) approved by the IFA, a local match requirement approved by the IFA, and sufficient administrative capacity related to its housing programs. All LHTF dollars must benefit low-income households at or below 80.0% of the area median income, while at least 30.0% of the funds must be used to serve extremely low-income households at or below 30.0% of the area median income. Awards from the LHTF must be used for the development or preservation of affordable housing for eligible recipients.

For the Project-Based Housing Program, the Board makes decisions on an ongoing basis until all available moneys for the Program are expended. Eligible applicants for the Project-Based Housing Program include cities, counties, nonprofit housing organizations, for-profit housing development organizations, recognized neighborhood associations, homeless service providers, transitional housing providers, domestic violence shelters, councils of government, and economic development organizations. Program funding for the Project-Based Housing Program must not exceed 75.0% of the total project budget, excluding administrative and developer fee line items. For affordable housing projects benefiting extremely low-income recipients, Program funding may not exceed 90.0% of the total project budget, excluding administrative and developer fee line items.

More Information

State Housing Trust Fund: iowafinance.com/state-housing-trust-fund/
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Funding

Initial funding for the SHTF began in 2004 from the RIIF. However, the SHTF was not consistently funded again until FY 2008 with the establishment of the current standing appropriation from the RIIF. With the exception of FY 2011, when funds were appropriated from the Revenue Bonds Capitals Fund, each appropriation was funded by the RIIF.

The SHTF also receives funding from the Real Estate Transfer Tax (RETT). The Fund receives 30.0% of RETT revenue up to \$7.0 million. This cap was raised from \$3.0 million to \$7.0 million beginning in FY 2022. The remainder of RETT funds are split between the General Fund (65.0%) and the Shelter Assistance Fund (5.0%).

Related Statutes and Administrative Rules

Iowa Code sections [16.181](#), [16.181A](#), and [428A.8](#)
Iowa Administrative Code [265—19](#)

Budget Unit Number

2700F990017

1519977

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Park Accessibility — RIIF

Purpose

This funding supports State park infrastructure improvements, prioritizing projects that increase accessibility for persons with disabilities when visiting State parks and recreation areas. This appropriation is intended to be a one-time additional appropriation for State park infrastructure projects for FY 2025.

Funding

This appropriation is provided from the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rules

Iowa Administrative Code [571—61](#)

Budget Unit Number

543015H0017

Doc ID 1520317

More Information

Iowa Department of Natural Resources: iowadnr.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Park Infrastructure — RIIF

Purpose

This appropriation supports State park infrastructure improvements and includes replacing sewer lines, upgrading public drinking water systems, replacing shower buildings, constructing restrooms, replacing trail bridges, extending trail areas, and providing open-air interpretive shelters and exhibits.

Funding

This appropriation is provided from the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rules

Iowa Administrative Code [571—61](#)

Budget Unit Number

543030H0017

1519978

More Information

Iowa State Parks: www.iowadnr.gov/Places-to-Go/State-Parks
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Recreational Trails Program — RIIF

Purpose and History

The State Recreational Trails Program is managed by the Department of Transportation (DOT). During the 1987 Legislative Session, the General Assembly created the State Recreational Trails Program, now codified in Iowa Code chapter 465B. The intent was for the State to acquire and develop 2,000 miles of new recreational trails and to complete existing trails before the year 2000. This includes developed multiuse recreational trails and off-road paths throughout the State, but does not include the trails owned by the Department of Natural Resources (DNR) in State parks.

There are other funding sources for trails in addition to the State Recreational Trails Program. For example, the DOT administers three main trail programs that provide funding for trail development, including the State Recreational Trails Program, the federal Recreational Trails Program, and the federal Transportation Alternatives Program. The DNR also administers programs and funds grants through the Resource Enhancement and Protection Fund and the Snowmobile and All-Terrain Vehicles Grant Program. If funding were enacted, trails would receive 10.0% of the Natural Resources and Outdoor Recreation Trust Fund. Trail funding is also available through grant programs such as the Community Attraction and Tourism Program under the Iowa Economic Development Authority.

State Recreational Trails Program Grants

Grants funded through the State Recreational Trails Program require a minimum local match of 25.0%. Trails that receive funding must be maintained for public use for a minimum of 20 years. State and local government agencies and nonprofit organizations are eligible to apply. Applications for funding are submitted to the DOT Office of Systems Planning. The DOT provides recommendations for projects to the Transportation Commission for approval.

Funding requests generally exceed the available resources. At times, the General Assembly has directed a portion of the funding to specified projects. These projects bypass the normal application and approval process by the Transportation Commission.

State Funding

The State Recreational Trails Program has received an annual appropriation from the Rebuild Iowa Infrastructure Fund (RIIF). The amount has varied over the years.

Related Statutes and Administrative Rules

Iowa Code chapter [465B](#)

Iowa Administrative Code [761—165](#)

More Information

Department of Transportation — State Recreational Trails Programs:

iowadot.gov/systems_planning/fedstate_rectrails.htm

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Budget Unit Number

645038S0017

1519981

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Statewide Interoperable Communications System — RIIF

Purpose and History

Interoperability of communications addresses the need for prompt communication between law enforcement and first responders during natural disasters or responses to criminal activity and enables communication to occur between jurisdictions. The Iowa Statewide Interoperable Communications System (ISICS) is Iowa's statewide standard digital communications network that provides public safety agencies, first responders, schools, and utilities workers across the State with connectivity. This system supports day-to-day operations as well as emergency multiagency, multijurisdiction operations.

The State signed a lease/purchase contract with Motorola Solutions to construct the ISICS in 2015 at a total cost of \$39.5 million over 10 years for infrastructure, towers, and maintenance for any city, county, or State public safety user. The system is designed to accommodate 128,000 user radios in the State with radio coverage at or exceeding 95.0% across the State. Motorola constructed over 92 radio tower sites across the State. The appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) funds the annual lease payment and tower maintenance.

Funding

The first payment of \$4.0 million in FY 2016 was appropriated from the E911 Surcharge Fund to the Department of Public Safety (DPS) to pay for the lease costs associated with the statewide land mobile radio communications system, which interfaces with the Iowa Statewide Interoperable Communications System radio platform. The second payment of approximately \$4.4 million was allocated to the DPS in FY 2017. This system is under the joint purview of the DPS and the Department of Transportation (DOT). In FY 2018, \$4.1 million was appropriated from the RIIF for the lease payment. In FY 2019, \$3.1 million was appropriated from the Primary Road Fund (PRF) and \$1.4 million was appropriated from the RIIF. Since FY 2020, the annual lease payment has been primarily funded by the RIIF, with any differences in funding from the Road Use Tax Fund and PRF. The final payment is estimated to be in FY 2026.

In FY 2024, there was an increase in the appropriation amount from the RIIF due to the State contractually assuming an annual maintenance agreement with Motorola. This maintenance agreement will continue through FY 2030.

Related Statutes and Administrative Rules

Iowa Code chapter [34A](#)

Iowa Code section [29C.23](#)

2016 Iowa Acts, ch. [1103](#)

2015 Iowa Acts, ch. [129](#)

Iowa Administrative Code [605—10](#)

More Information

Iowa Statewide Interoperable Communications System Board: dps.iowa.gov/divisions/commissioners-office/interoperability-communications/iowa-statewide-interoperable-communications-board
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Budget Unit Number

59502R30017

1519985

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

UNI — Industrial Technology Center — RIIF

Purpose and History

This appropriation supports the renovation and expansion of the University of Northern Iowa's (UNI's) Industrial Technology Center, which is located on the UNI campus. The renovation will expand the existing facility from 64,438 square feet to 109,438 square feet. The current facility was constructed in 1974 and has \$10.0 million in deferred maintenance. The Center will support the programs that educate students in management, manufacturing, construction, graphics, and technology education fields.

Funding

Between FY 2021 and FY 2023, the General Assembly appropriated \$40.5 million from the Rebuild Iowa Infrastructure Fund (RIIF) for this purpose. In FY 2024, the General Assembly permitted the Board of Regents to redirect a portion of previously enacted RIIF appropriations for the Industrial Technology Center to repair steam tunnels on the UNI campus. In FY 2025, the General Assembly appropriated \$3.9 million to recover the costs of those repairs that were redirected from previously appropriated moneys.

Budget Unit Number

616057L0017

1520021

Doc ID 1443891

More Information

University of Northern Iowa: uni.edu

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

USS Iowa Battleship Deck Renovation — RIIF

Purpose

This funding will provide a grant for deck replacement on the USS Iowa (BB-61). The current deck of the battleship has accelerated corrosion and structural integrity issues. The USS Iowa battleship, located in the port of Los Angeles, is home to the National Museum of the Surface Navy.

Funding

The General Assembly appropriated \$750,000 from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2025 for this purpose.

Budget Unit Number

2690F390017

1520204

More Information

Battleship USS Iowa: pacificbattleship.com
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Water Trails and Low Head Dam Program — RIF

Purpose and History

Appropriations are made from the infrastructure budget for the Water Trails and Low Head Dam Mitigation Program administered by the Department of Natural Resources (DNR). The Program provides grants and funding assistance for local entities, water trail enhancements, and dam mitigation grants to dam owners. During the 2008 Legislative Session, [SF 2380](#) (Water Trails and Low Head Dam Public Hazard Program Act) established the Program and required the DNR to study waterways for recreational purposes and develop a Statewide Plan by January 1, 2010. In addition, the DNR was required to administer the Program once funding was provided. The Statewide Plan presented several information items, including a map inventory of low head dams for publicizing hazards, recommendations for local communities, input from various stakeholders, and guidance and recommendations related to water trail development.

Water Trails and Low Head Dam Projects

The DNR adopted rules that set grant criteria for water trails and low head dams. For water trails development, the State role is to provide guidelines, templates, planning and technical assistance, and enforcement, as well as the water trails development grants. For dam mitigation, the Program focuses on reducing fatalities at traditionally designed dams, reducing recreational hazards, and enhancing aquatic species connectivity. Applications for both are submitted to the DNR and approved by the Natural Resource Commission (NRC). Per rule, the Director of the DNR appoints a Water Trails Advisory Committee that provides expertise to the Scoring Committee for the grants and assists the DNR in planning for the Program. The DNR staff and the Water Trails Advisory Committee review all projects and determine the mix of allocations for water trails development and for dam mitigation.

Local governments and nonprofit entities are eligible to apply for water trail development grants. No local match is required, but cost share is strongly encouraged throughout the selection criteria. As water trail projects are completed, they may be eligible to become a designated water trail and be included in the DNR water trail marketing materials.

Dam owners, including counties, cities, State agencies, cooperatives, and individuals, are eligible to apply for dam mitigation grants. Projects include removing or demolishing low head dams and restoring river flow, creating rock ramps, and altering the height of the dams, as well as improving signage and warnings near low head dams.

State Funding

This appropriation has been funded from the Rebuild Iowa Infrastructure Fund (RIIF) since FY 2009, with the exception of FY 2011, FY 2012, and FY 2018. No funding was appropriated for this purpose during those three years.

More Information

DNR — Water Trail Projects:

www.iowadnr.gov/Things-to-Do/Canoeing-Kayaking/Water-Trail-Development

DNR — Low Head Dams: www.iowadnr.gov/Recreation/CanoeingKayaking/LowHeadDams.aspx

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Related Statutes and Administrative Rules

Iowa Code section [464A.11](#)

Iowa Administrative Code [571—30](#)

Budget Unit Number

5420H370017

1520042

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

West Des Moines Armory — RIIF

Purpose and History

This funding is intended to fund the construction of a readiness center in West Des Moines. The city of West Des Moines has provided land to construct the readiness center. The Department of Public Defense (DPD) expects \$16.4 million in federal support in addition to the land that was provided by the city. The readiness center is expected to support an infantry company and a transportation company, which include more than 250 soldiers and 5 full-time staff.

Funding

This appropriation is funded by the Rebuild Iowa Infrastructure Fund (RIIF).

Related Statutes and Administrative Rules

Iowa Code chapter [29](#)

Budget Unit Number

584054E0017

1520043

More Information

Iowa Department of Public Defense: www.dpd.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Woodbury County Law Enforcement Center New Construction Project — RIIF

Purpose and History

This appropriation to the Judicial Branch will support the construction of the Woodbury County Law Enforcement Center. Specifically, the funding will support the purchase of furniture and the storage of court files that are currently stored in a building that is being torn down.

Funding

This appropriation received \$165,000 from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2023 and \$100,000 in FY 2024.

Related Statutes and Administrative Rules

Iowa Code chapter [602](#)

Budget Unit Number

44603B10017

1520066

More Information

Iowa Judicial Branch: www.iowacourts.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Woodward Tunnel Decentralization — RIIF

Purpose and History

This is a multiyear project to decentralize the utilities, replace the fire alarm system, and decommission the tunnels at the Department of Health and Human Services, Woodward Resource Center. The campus is currently served by a central steam plan and utility distribution system that primarily consists of tunnels built in the 1960s. The majority of the tunnel system is classified as having moderate to severe structural deterioration.

Funding

As of June 2024, the total cost of the project is approximately \$42.3 million. Between Department of Administrative Services (DAS) major maintenance funding and Rebuild Iowa Infrastructure Fund (RIIF) appropriations, the entirety of the project has been funded. The below figure includes the breakdown of the funding:

Fiscal Year	Funding Source	Amount
FY 2021	DAS Major Maintenance	\$ 100,000
FY 2022	DAS Major Maintenance	776,917
FY 2023	DAS Major Maintenance	5,081,616
FY 2024	DAS Major Maintenance	2,020,000
FY 2024	RIIF Appropriation	5,572,736
FY 2025	RIIF Appropriation	14,500,000
FY 2026	RIIF Appropriation	14,275,000
	Total	\$ 42,326,269

Related Statutes and Administrative Rules

Iowa Code chapter [218](#)

Budget Unit Number

400018P0017

Doc ID 1520380

More Information

Woodward Resource Center: hhs.iowa.gov/programs/disability-services/woodward-resource-center
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Technology Reinvestment Fund Budget Unit Briefs

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

AG Cybersecurity and Technology — TRF

Purpose

This appropriation supports cybersecurity and technology projects for the Attorney General's Office (AG), including upgraded desktops and laptops, consulting services regarding replacement of an outdated case management system, and ongoing server support and security assessment.

Funding

The Attorney General's Office received an appropriation of \$279,000 in FY 2024 and FY 2025 from the Technology Reinvestment Fund (TRF) for this purpose.

Budget Unit Number

11202B30943

1520102

More Information

Iowa Attorney General: iowaattorneygeneral.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

AOS Technology Projects — TRF

Purpose

This appropriation supports technology projects for the Auditor of State. In FY 2024, the appropriation supported the upgrade and relocation of servers and server hardware from the Lucas Building to LightEdge for increased cybersecurity.

Funding

The Board received an appropriation of \$293,000 in FY 2024 from the Technology Reinvestment Fund.

Budget Unit Number

1260P020943

1520101

More Information

Iowa Auditor of State: auditor.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Board of Parole Technology Projects — TRF

Purpose

This appropriation supports technology projects for the Board of Parole. Past appropriations have supported the digitization of existing records kept by the Board and programming enhancement to the Iowa Corrections Offender Network (ICON) data system.

Funding

The Board received an appropriation of \$50,000 in FY 2019 and \$20,000 in FY 2024 from the Technology Reinvestment Fund (TRF).

Budget Unit Number

5470B410943

1519950

More Information

Board of Parole: bop.iowa.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Camera System Upgrades — TRF

Purpose

This funding will be used to support upgrades to a more modernized camera system across Department of Corrections (DOC) facilities to increase security and to add increased visibility, increased facial recognition, and contact tracing.

Funding

This funding was appropriated in [FY 2024](#) and FY 2025 from the Technology Reinvestment Fund (TRF). The DOC also received \$2.4 million in [FY 2023](#) for technology projects, of which a portion included funding for this project.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255094A0943

Doc ID 1520379

More Information

Iowa Department of Correction: doc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Camera System Upgrades at Department of Corrections Institutions— TRF

Purpose

This funding will be used to support upgrades to a more modernized camera system across Department of Corrections (DOC) facilities to increase security and to add increased visibility, increased facial recognition, and contact tracing.

Funding

This funding was appropriated in FY 2024 and FY 2025 from the Technology Reinvestment Fund (TRF). The DOC also received \$2.4 million in FY 2023 for technology projects, of which a portion included funding for this project.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255045A0943

1520194

More Information

Iowa Department of Corrections: doc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

CBC Technology Updates — TRF

Purpose

This funding will support a variety of different technology projects at the [Community-Based Corrections \(CBC\)](#) districts, including replacement of outdated cameras, computers, printers, scanners, and servers; videoconferencing equipment; computer upgrades; network upgrades; and audio and visual equipment.

Funding

The General Assembly appropriated \$140,000 from the Technology Reinvestment Fund (TRF) in FY 2025 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapters [904](#) and [905](#)

Budget Unit Number

255099A0943

Doc ID 1520323

More Information

Department of Corrections: doc.iowa.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Clearwater Software — TRF

Purpose

This appropriation to the Treasurer of State will fund the purchase of software relating to investment tracking. This software would assist the Treasurer of State's Office in tracking investments and monthly interest allocations.

Funding

The General Assembly appropriated \$192,000 in FY 2025 from the Technology Reinvestment Fund (TRF) for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [12](#)

Budget Unit Number

6550D830943

1520209

More Information

State Treasurer of Iowa: iowatreasurer.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

County Courthouse Technology — TRF

Purpose and History

This is a Technology Reinvestment Fund (TRF) appropriation to the Judicial Branch for various technology projects. Past funding has been used to upgrade phone systems to Voice-Over Internet Protocol (VoIP) systems in various counties and judicial districts and for various technology projects at the new Woodbury County Law Enforcement Center, including courtroom audio and visual systems, display and conferencing capabilities, VoIP phones, and a kiosk display with signage software.

Funding

This appropriation is funded by the TRF.

Related Statutes and Administrative Rules

Iowa Code chapter [602](#)

Budget Unit Number

4440B320943

1519762

More Information

Iowa Judicial Branch: iowacourts.gov/
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Criminal Justice Information System (CJIS) — TRF

Purpose

The Criminal Justice Information System (CJIS) enables and facilitates the automated exchange of criminal justice information among local, State, and federal criminal justice agencies. This initiative is developing a real-time electronic information sharing system for members of the criminal justice community in Iowa. Current collaboration with other criminal justice systems includes the County Attorney ProLaw Case Management and Judicial Dialog Case Management systems, the Traffic and Criminal Software (TraCS) system, the Iowa Corrections Offender Network (ICON), Iowa Online Warrants and Articles, Judicial Branch Information Technology, and others. Funds are used for operation of the CJIS, further development, information technology and network hosting, and software needed for the CJIS.

The CJIS includes data exchanges between the Judicial Branch, Department of Corrections, Department of Transportation, Department of Public Safety, Department of Natural Resources, Department of Health and Human Services, Secretary of State, Attorney General, State Public Defender, and county attorneys in 70 Iowa counties.

The CJIS has a number of exchanges that are 100.0% implemented. Full implementation means that the CJIS centralized computer system is fully programmed to receive and transmit information to be exchanged and that all possible State, local, and, in some cases, federal agencies are actively sharing information through the CJIS exchange for that information. More information on the CJIS can be located [here](#).

Funding

This appropriation has been funded from the Technology Reinvestment Fund (TRF) and the Rebuild Iowa Infrastructure Fund (RIIF). In FY 2024, this appropriation was transferred from the Department of Human Rights to the Department of Health and Human Services as a result of 2023 Iowa Acts, [SF 514](#) (State Government Alignment Act).

Related Statutes and Administrative Rules

Iowa Code section [216A.136](#)

Budget Unit Number

379063S0943

1519772

More Information

Division of Criminal & Juvenile Justice Planning: humanrights.iowa.gov/cjip
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Criminal Justice Info System (CJIS) — TRF

Purpose

The Criminal Justice Information System (CJIS) enables and facilitates the automated exchange of criminal justice information among local, State, and federal criminal justice agencies. This initiative is developing a real-time electronic information sharing system for members of the criminal justice community in Iowa. Current collaboration with other criminal justice systems includes the County Attorney ProLaw Case Management and Judicial Dialog Case Management systems, the Traffic and Criminal Software (TraCS) system, the Iowa Corrections Offender Network (ICON), Iowa Online Warrants and Articles, Judicial Branch Information Technology, and others. Funds are used for operation of the CJIS, further development, information technology and network hosting, and software needed for the CJIS.

The CJIS includes data exchanges among the Judicial Branch, Department of Corrections, Department of Transportation, Department of Public Safety, Department of Natural Resources, Department of Health and Human Services, Secretary of State, Attorney General, State Public Defender, and county attorneys in 70 Iowa counties.

The CJIS has a number of exchanges that are 100.0% implemented. Full implementation means that the CJIS centralized computer system is fully programmed to receive and transmit information to be exchanged and that all possible State, local, and, in some cases, federal agencies are actively sharing information through the CJIS exchange for that information. More information on the CJIS is located [here](#).

Funding

This appropriation has been funded from the Technology Reinvestment Fund (TRF) and the Rebuild Iowa Infrastructure Fund (RIIF). In FY 2024, this appropriation was transferred from the Department of Human Rights to the Department of Health and Human Services as a result of 2023 Iowa Acts, [SF 514](#) (State Government Alignment Act).

Related Statutes and Administrative Rules

Iowa Code section [216A.136](#)

Budget Unit Number

400063G0943

Doc ID 1520381

More Information

Iowa Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Department of Corrections Body Cameras — TRF

Purpose

This funding will be used to support the purchase of body cameras for staff at the Clarinda Correctional Facility, the Iowa Medical and Classification Center, and the Iowa Correctional Institution for Women.

Funding

This funding is appropriated from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255046A0943

1520195

More Information

Iowa Department of Corrections: doc.iowa.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Department of Public Defense Technology Projects — TRF

Purpose

This appropriation supports various technology projects at the Department of Public Defense.

Funding

This funding is appropriated from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code chapter [29](#)

Budget Unit Number

5820R270943

1519993

More Information

Iowa Department of Public Defense: iowa.gov/public-defense
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Digital Asset Management System — TRF

Purpose

This appropriation to Iowa PBS funds the procurement of a searchable digital asset management system. The system will allow individuals to access Iowa PBS productions through an online platform. The platform will include locally produced content with verified online rights, copyrights, and legal permissions.

Funding

The General Assembly appropriated \$344,000 in FY 2024 and \$196,000 in FY 2025 for this purpose from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code sections [256.80](#) through [256.90](#)

Iowa Administrative Code [288](#)

Budget Unit Number

285011H0943

1520093

More Information

Iowa PBS: iowapbs.org

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

DOC Technology — TRF

Purpose and History

This is a Technology Reinvestment Fund (TRF) appropriation to the Department of Corrections (DOC) for various technology projects. This funding may be used for projects that are eligible for funding from the TRF, which include computer hardware and software, software development, telecommunications equipment, and maintenance and lease agreements associated with technology components, and for the purchase of equipment intended to provide an uninterruptible power supply.

Funding

The DOC has received funding from the TRF.

Related Statutes and Administrative Rules

Iowa Code section [8.57C\(2\)](#)

Budget Unit Number

255040A0943

1519796

More Information

Iowa Department of Corrections: doc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

ICIW and IMCC Server Replacement — TRF

Purpose

This funding will support server replacement at the Iowa Medical and Classification Center (IMCC) and Iowa Correctional Institution for Women (ICIW). The IMCC and the ICIW house the statewide application and services for the Department of Corrections (DOC). This appropriation will support the replacement of the servers at both locations that are nearing end of life.

Funding

The General Assembly appropriated \$200,000 from the Technology Reinvestment Fund in FY 2025 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255098A0943

Doc ID 1520322

More Information

Iowa Department of Corrections: doc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

ICIW Data and Voice Network Switching Replacements — TRF

Purpose

This funding will support updates to the Iowa Correctional Institution for Women (ICIW) data and voice networking switching equipment that was put into place in 2012 and 2013 and is nearing end of life.

Funding

The General Assembly appropriated \$500,000 from the Technology Reinvestment Fund in FY 2025 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255097A0943

Doc ID 1520321

More Information

Iowa Department of Corrections: doc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

ICN Part III Leases and Maintenance — TRF

Purpose and History

Appropriations for the maintenance and leases of the Part III data circuits of the Iowa Communications Network (ICN) are made to the Department of Education in the infrastructure budget.

Authorization for the construction of the ICN was provided by the 73rd General Assembly in the 1989 Legislative Session. Authorized users of the ICN include higher education entities, K-12 schools, Area Education Agencies (AEAs), State agencies, the National Guard, judicial districts, libraries, hospitals, and agencies of the federal government.

The ICN was built in three phases: Parts I, II, and III. Parts I and II consisted of the installation of State-owned fiberoptic endpoints in each county, the three Regents universities, Iowa Public Television, and the State Capitol Complex, for a total of 104 endpoints. In the 1995 Legislative Session, HF [578](#) (Iowa Communications Network Part III Appropriations Act) proposed connections to a minimum of 474 users to provide communications to public and private school districts, AEAs, and public libraries in the State. The Part III data circuits provide high-speed Internet access and capacity for other data and video services.

Funding for the initial build-out of Part III was provided from the Rebuild Iowa Infrastructure Fund (RIIF), totaling \$81.5 million between FY 1996 and FY 1999. Unlike Part II sites, the Part III circuits are leased by the ICN from private sector providers and require lease payments. As a result, the General Assembly appropriates funds to support the maintenance and lease costs of the Part III connections.

State Funding

Beginning in FY 2000, funding for maintenance and leases of the Part III circuits has been provided from the infrastructure budget, either from the RIIF or the Technology Reinvestment Fund (TRF). Generally, the appropriation for maintenance and leases is \$2.7 million annually. However, the annual costs of the maintenance and leases exceed the amount of the appropriation. To fund the difference, the Department of Education applies to the E-rate Program of the federal Universal Service Fund and uses the State appropriation to draw down federal funding to pay the remaining costs.

Related Statutes and Administrative Rules

Iowa Code chapter [8D](#)

Budget Unit Number

28201900943

1520128

More Information

Iowa Communications Network: icn.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

ILEA Technology Projects — TRF

Purpose

This appropriation is to the Iowa Law Enforcement Academy (ILEA) for various technology projects. This funding may be used for projects that are eligible for funding from the Technology Reinvestment Fund (TRF), which include computer hardware and software, software development, telecommunications equipment, and maintenance and lease agreements associated with technology components, and for the purchase of equipment intended to provide an uninterruptible power supply. In FY 2024, the ILEA received a \$100,000 appropriation from the TRF for the replacement of a simulator that is used to train recruits in real-life scenarios in a simulated environment.

Funding

This funding is appropriated from the TRF.

Related Statutes and Administrative Rules

Iowa Code section [8.57C](#)

Budget Unit Number

4670R180943

1519869

More Information

Iowa Law Enforcement Academy: ilea.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

IMCC Data and Voice Network Switching Replacements — TRF

Purpose

This funding will support updates to the Iowa Medical and Classification Center's (IMCC's) current networking equipment, which was put into place in 2006 and 2007 and is nearing end of life.

Funding

The General Assembly appropriated \$100,000 from the Technology Reinvestment Fund (TRF) in FY 2025 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255096A0943

Doc ID 1520320

More Information

Iowa Department of Corrections: doc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

IMCC Pharmacy Technology Upgrades — TRF

Purpose

This funding will support the replacement of the pill counting/sealing machines used to count, sort, and distribute medications at all nine correctional institutions.

Funding

The General Assembly appropriated \$200,000 from the Technology Reinvestment Fund (TRF) in FY 2025 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255095A0943

Doc ID 1520319

More Information

Iowa Department of Corrections: doc.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa Grants Management Implementation — TRF

Purpose

This appropriation supports the IowaGrants.gov grants management portal software. IowaGrants.gov provides a single portal for potential applicants to search for open solicitations for ongoing grant programs offered by State agencies. The portal tracks all grants offered and received by State agencies.

Funding

This appropriation has been supported by the Rebuild Iowa Infrastructure Fund and the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code section [8.9](#)

Budget Unit Number

5320DA80943

1519845

More Information

Iowa Grants: www.iowagrants.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Justice Data Warehouse — TRF

Purpose

This appropriation supports maintenance and hosting costs of the platform shared by the Division of Criminal and Juvenile Justice Planning (CJJP) and the Iowa Department of Revenue (IDR). The two entities have shared the platform since 1999 as the Enterprise Data Warehouse (EDW). Through the application, the IDR operates the Tax Gap Analysis, a database that has generated millions of dollars in General Fund revenue.

The CJJP and Department of Corrections (DOC) rely on the Justice Data Warehouse (JDW) for core data functions and daily processes to generate reports and statistics. The JDW is a central repository of key criminal and juvenile justice information from the Judicial Branch Case Management System and information from the Iowa Correctional Offender Network (ICON) system.

Funding

This appropriation has been funded by the Technology Reinvestment Fund (TRF) and the Rebuild Iowa Infrastructure Fund. In FY 2024, this appropriation was transferred from the Department of Human Rights to the Department of Health and Human Services as a result of 2023 Iowa Acts, [SF 514](#) (State Government Alignment Act).

Budget Unit Number

379064S0943

1519901

More Information

Division of Human Rights: humanrights.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Justice Data Warehouse — TRF

Purpose

This appropriation supports maintenance and hosting costs of the platform shared by Criminal and Juvenile Justice Planning (CJJP) and the Iowa Department of Revenue (IDR). The two entities have shared the platform since 1999 as the Enterprise Data Warehouse (EDW). Through the application, the IDR operates the Tax Gap Analysis, a database that has generated millions of dollars in General Fund revenue.

The CJJP and Department of Corrections (DOC) rely on the Justice Data Warehouse (JDW) for core data functions and daily processes to generate reports and statistics. The JDW is a central repository of key criminal and juvenile justice information from the Judicial Branch Case Management System and information from the Iowa Correctional Offender Network (ICON) system.

Funding

This appropriation has been funded by the Technology Reinvestment Fund (TRF) and the Rebuild Iowa Infrastructure Fund. In FY 2024, this appropriation was transferred from the Department of Human Rights to the Department of Health and Human Services as a result of 2023 Iowa Acts, [SF 514](#) (State Government Alignment Act).

Budget Unit Number

400064G0943

Doc ID 1520382

More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Law Enforcement Radios — TRF

Purpose

This funding supports the purchase of equipment and software to replace all Department of Natural Resources (DNR) law enforcement radios, including radios for conservation officers, park rangers, and large patrol boats.

Funding

This appropriation was provided from the Technology Reinvestment Fund (TRF) in FY 2025.

Related Statutes and Administrative Rules

Iowa Administrative Code [571—61](#)

Budget Unit Number

543021H0943

Doc ID 1520326

More Information

Iowa Department of Natural Resources: iowadnr.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Local Government Budget and Property Tax System — TRF

Purpose

This appropriation funds the ongoing maintenance of, upgrades to, and redesign of the budget and property tax system used annually by local governments to submit information to the Department of Management (DOM). The DOM is required by statute to collect local government budgets and to receive property valuation from county auditors on an annual basis. The DOM currently uses a number of applications to collect this information.

Funding

Funding for this appropriation was first provided from the Technology Reinvestment Fund (TRF) in FY 2018.

Related Statutes and Administrative Rules

Iowa Code chapters [24](#), [331](#), and [384](#)

Budget Unit Number

5320DB30943

1519905

More Information

Iowa Department of Management: dom.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Local Government Property Tax Technology Update — TRF

Purpose

This appropriation to the Department of Management (DOM) funds the technology costs associated with implementing the requirements of [House File 718](#) (Property Tax, Assessments, and Bond Elections Act) that was passed in the 2023 Legislative Session. House File 718 relates to school finance, property tax limitations, and local government finance. The DOM is required by statute to collect local government budgets and to receive property valuation from county auditors on an annual basis.

Funding

Funding for this appropriation was provided from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code chapters [24](#), [331](#), and [384](#)

Budget Unit Number

5320DC30943

1520198

More Information

Iowa Department of Management: dom.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Mass Notification and Emergency Messaging — TRF

Purpose

This appropriation supports the Statewide Mass Notification and Emergency Messaging System. The System can be used by State and local authorities to quickly disseminate emergency information to residents in counties that utilize the System. The System is available, free of charge, to all counties.

Funding

This appropriation is funded from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code section [29C.17A](#)

Budget Unit Number

5830R530943

1519910

More Information

Alert Iowa Statewide Messaging System: homelandsecurity.iowa.gov/alert-iowa/
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Medicaid Technology

Purpose

These appropriations are intended to fund the replacement of the existing Medicaid Management Information System (MMIS) with an updated system. The Department of Human Services (DHS) has stated that federal funding will be reduced if the State does not begin acquiring an MMIS replacement by July 1, 2018. The State currently receives a 75.0% federal match for the operation of the System. Failure to begin improving the MMIS reduced the match to 50.0%.

The MMIS is central to Medicaid operations in Iowa. The System is used to process Medicaid claims, analyze data, and support federal reporting. These systems are large and complex, and replacement costs in other states have typically exceeded \$100.0 million. System upgrades will be supported by a 90/10 federal match. For Iowa, the DHS projected a total cost of \$100.8 million. The DHS has twice attempted to update the MMIS. In 2012, the contract award was appealed, and the second attempt in 2014 was ended when it was determined Medicaid would move to a managed care program.

Funding

In the 2018 Legislative Session the General Assembly appropriated a total of \$9.8 million from the Technology Reinvestment Fund (TRF) to the DHS over seven fiscal years. The appropriations are as follows:

- FY 2019: \$636,000
- FY 2020: \$1,228,535
- FY 2021: \$1,979,319
- FY 2022: \$1,625,363
- FY 2023: \$1,416,680
- FY 2024: \$1,578,280
- FY 2025: \$1,335,178

The DHS was appropriated a total of \$14.4 million from the TRF over a four-year period in 2011 Iowa Acts, chapter [133](#) (FY 2012 Infrastructure Appropriations Act), for technology upgrades. In FY 2016, \$3.0 million that was scheduled to revert at the close of FY 2016 was transferred to the Rebuild Iowa Infrastructure Fund (RIIF) in Iowa Acts, chapter [1133](#) (FY 2017 Infrastructure Appropriations Act). For FY 2018, \$1.0 million was appropriated from the TRF.

Budget Unit Number

415067N0943

1519911

More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Medicaid Technology — TRF

Purpose

These appropriations are intended to fund the replacement of the existing Medicaid Management Information System (MMIS) with an updated system. The Department of Human Services (DHS) has stated that federal funding will be reduced if the State does not begin acquiring an MMIS replacement by July 1, 2018. The State currently receives a 75.0% federal match for the operation of the System. Failure to begin improving the MMIS reduced the match to 50.0%.

The MMIS is central to Medicaid operations in Iowa. The System is used to process Medicaid claims, analyze data, and support federal reporting. These systems are large and complex, and replacement costs in other states have typically exceeded \$100.0 million. System upgrades will be supported by a 90/10 federal match. For Iowa, the DHS projected a total cost of \$100.8 million. The DHS has twice attempted to update the MMIS. In 2012, the contract award was appealed, and the second attempt in 2014 was ended when it was determined Medicaid would move to a managed care program.

Funding

In the 2018 Legislative Session the General Assembly appropriated a total of \$9.8 million from the Technology Reinvestment Fund (TRF) to the DHS over seven fiscal years. The appropriations are as follows:

- FY 2019: \$636,000
- FY 2020: \$1,228,535
- FY 2021: \$1,979,319
- FY 2022: \$1,625,363
- FY 2023: \$1,416,680
- FY 2024: \$1,578,280
- FY 2025: \$1,335,178

The DHS was appropriated a total of \$14.4 million from the TRF over a four-year period in 2011 Iowa Acts, chapter [133](#) (FY 2012 Infrastructure Appropriations Act), for technology upgrades. In FY 2016, \$3.0 million that was scheduled to revert at the close of FY 2016 was transferred to the Rebuild Iowa Infrastructure Fund (RIIF) in Iowa Acts, chapter [1133](#) (FY 2017 Infrastructure Appropriations Act). For FY 2018, \$1.0 million was appropriated from the TRF.

Budget Unit Number

400067M0943

Doc ID 1520383

More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

MEME Maintenance and Operations — TRF

Purpose

Iowa Medicaid launched a systems modernization initiative called the [Medicaid Enterprise Modernization Effort \(MEME\)](#) that is focused on updating Medicaid systems and simplifying processes. The General Assembly has [appropriated](#) a total of \$9.8 million for this project between FY 2019 and FY 2025. This additional appropriation will fund the transition costs associated with system modules moving from the development phase to the operations phase.

Funding

The General Assembly appropriated \$330,000 from the Technology Reinvestment Fund (TRF) in FY 2025 for this purpose.

Budget Unit Number

400062P0943

Doc ID 1520324

More Information

Medicaid Enterprise Modernization Effort (MEME): hhs.iowa.gov/programs/welcome-iowa-medicaid/current-projects/meme

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2023



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

OCIO Phone Management Software — TRF

Purpose

This appropriation covers the costs for the Department of Management, Office of the Chief Information Officer to secure and manage State-issued computers and smartphones through installation and implementation of the software designed to centrally manage all State mobile devices and restrict access to specified websites on State of Iowa devices. The appropriation is expected to fund a three-year period of implementation.

Funding

The General Assembly appropriated approximately \$3.2 million from the Technology Reinvestment Fund in FY 2024 for this purpose.

Budget Unit Number

1850C660943

1520095

More Information

Iowa Department of Management, Division of Information Technology: ocio.iowa.gov/
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

OCIO Security Office — TRF

Purpose

This funding is for the technology security office of the Department of Management, Office of the Chief Information Officer, including for statewide endpoint detection and response, cybersecurity incident investigation response, and miscellaneous purposes. This funding will scale and modernize cybersecurity incident investigation and response technologies, providing additional automation of initial triage tasks, reduction of caseloads, and faster incident responses.

The funding will also support continued endpoint detection and response with CrowdStrike. CrowdStrike is a software company with centralized endpoint protection for monitoring, protecting against, and investigating vulnerabilities. CrowdStrike provides year-round coverage for all State agencies, counties, and cities. Funding was previously provided through the Iowa State and Local Coronavirus Fiscal Recovery Fund.

Funding

The General Assembly appropriated approximately \$2.9 million from the Technology Reinvestment Fund (TRF) for this purpose in FY 2025.

Related Statutes and Administrative Rules

Iowa Code chapter [8](#)

Budget Unit Number

1850C650943

Doc ID 1520325

More Information

Iowa Department of Management, Division of Information Technology: dom.iowa.gov/state-government/information-technology

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Oracle Database Appliance — TRF

Purpose and History

This appropriation is intended to replace hardware associated with two Oracle databases that are operated by the DPS. This will support a number of databases including computerized criminal histories; Sex Offender Registry; intelligence systems and data; DPS TraCS data; Mobile Architecture for Communications Handling (MACH) for the DPS, the DOT, and local law enforcement statewide; the Division of Criminal Investigations Lab's information management system, and the case management system for the Division of Criminal Investigations.

Funding

This appropriation is funded from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code chapter [80](#)

Budget Unit Number

59504R60943

1519935

More Information

Iowa Department of Public Safety: dps.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Poison Control Center — TRF

Purpose

This funding will be used to replace a toxicology database and enhance the Iowa Poison Control Center's (IPCC) electronic medical record system. The IPCC offers free, confidential medical advice 24 hours a day, 7 days a week, regardless of health insurance, immigration status, or language preference. Calls are answered by physicians, nurses, and pharmacists with highly specialized training in handling poison, with the goal of reducing emergency department visits and fatalities through in-home treatment. Funds are utilized as an administration match for the Children's Health Insurance Program (CHIP).

Funding

This appropriation is funded from the Technology Reinvestment Fund (TRF).

Budget Unit Number

415067Q0943

1519939

More Information

Iowa Poison Control Center: www.iowapoison.org
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Repurpose/Install CTI Sound Systems — TRF

Purpose

This appropriation will be used to repurpose and update sound systems in courthouses across the State. The updated equipment will support remote proceedings and will help courtroom participants hear court proceedings and see information being presented.

Funding

This funding was first appropriated in FY 2023 from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code chapter [602](#)

Budget Unit Number

44403B40943

1520067

More Information

Iowa Judicial Branch: www.iowacourts.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Searchable Online Databases — TRF

Purpose and History

During the 2011 Legislative Session, [HF 45](#) (Appropriations Adjustments Act) included a requirement that the Department of Management develop, and make available to the public, online searchable databases for budget and tax rate information with specified information included. The databases are being maintained in coordination with the Department of Administrative Services and the Department of Revenue.

Funding

This project has received funding from the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund (TRF) since FY 2012.

Related Statutes and Administrative Rules

Iowa Code chapter [8G](#)

Budget Unit Number

5320DA60943

1519964

More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Secretary of State Cyber Technology — TRF

Purpose

This appropriation will fund the upgrade of cyberanalysis and cybersecurity technology for the Secretary of State's Office. This includes Security Information and Event Management (SIEM) solution and cyber analysis; assessment and testing of technology systems, checkpoints, and firewalls; and information technology equipment and software.

Funding

The General Assembly appropriated \$324,000 in FY 2025 from the Technology Reinvestment Fund (TRF) for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [9](#)

Budget Unit Number

6350DD60943

1520208

More Information

Iowa Secretary of State: sos.iowa.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Socrata License — TRF

Purpose and History

This appropriation funds the annual license for the [Iowa Data Portal](#), which is hosted by Socrata. The website provides online data for a variety of topics related to the State. The funding is appropriated to the Iowa Department of Management, which manages the site.

Funding

The General Assembly appropriates this funding from the Technology Reinvestment Fund (TRF). Funding was first appropriated in FY 2022.

Related Statutes and Administrative Rules

Iowa Code chapter [8](#)

Budget Unit Number

5320DC20943

1519966

More Information

Iowa Data: data.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Poison Control Center — TRF

Purpose

This funding is for technology costs associated with the Iowa Poison Control Center (IPCC). The IPCC offers free, confidential medical advice 24 hours per day, 7 days per week, regardless of health insurance, immigration status, or language preference. Calls are answered by physicians, nurses, and pharmacists with highly specialized training in handling poison, with the goal of reducing emergency department visits and fatalities through in-home treatment. Funds are utilized as an administration match for the Children's Health Insurance Program (CHIP).

Funding

This appropriation is funded from the Technology Reinvestment Fund (TRF).

Budget Unit Number

400067V0943

Doc ID 1520384

More Information

Iowa Poison Control Center: www.iowapoison.org
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Statewide Education Data Warehouse — TRF

Purpose and History

Appropriations are made from the infrastructure budget to the Department of Education for a statewide education data warehouse that is used in conjunction with systemwide improvements for educational resources and accessibility of the resources.

The data warehouse, known as EdInsight, is intended to create a combined education information system for teachers, parents, administrators, Area Education Agency (AEA) staff, Department of Education staff, and policymakers. The purpose is to facilitate the flow of student data between Iowa high schools and postsecondary institutions nationally, as well as among those postsecondary institutions, and to facilitate the flow of student data among Iowa school districts. EdInsight provides AEA, school districts, and stakeholders with the tools to evaluate individual students and group performance over time. For example, statewide testing information is available beginning with the 2004-2005 school year. In addition, the Department of Education uses the funds from this appropriation for its eTranscript data system and for the development of a permanent transcript repository for student records.

The General Assembly provides language in the appropriation to allow the multiuse of the appropriation because the data warehouse and the electronic transcript and student record project are all components of a State longitudinal data system that provides the ability to track students throughout their education via interconnectivity with multiple schools. The Department of Education received a federal grant from the U.S. Department of Education's Institute of Education Sciences to design and implement the longitudinal data system. The goal behind the federal Statewide Longitudinal Data System Grant Program is to enhance the ability of states, districts, schools, and other stakeholders to make data-driven decisions that help improve student learning as well as facilitate research to increase student achievement and close achievement gaps.

State Funding

Funding for the data warehouse began in FY 2008. Appropriations since that time have been from the Technology Reinvestment Fund (TRF) and the Rebuild Iowa Infrastructure Fund (RIIF). Costs for operation of the system, including ongoing licensing and fees, are approximately \$1.0 million annually. The remainder of the funding for the data warehouse is supplemented by other Department funds.

Related Statutes and Administrative Rules

Iowa Code chapter [256](#)

Budget Unit Number

282068J0943

1519983

More Information

Iowa Department of Education: educateiowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Tax System Modernization — TRF

Purpose

This appropriation is intended to begin the process of modernizing the State's tax system. The Iowa Department of Revenue intends to adopt a Web-based tax administration system that will be the single point for collecting Iowa taxes. In total, the system upgrade is expected to cost \$89.9 million.

Funding

This appropriation is funded from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code chapter [421](#)

Budget Unit Number

6250T050943

1519991

More Information

Iowa Department of Revenue: tax.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Tyler Tech Software — TRF

Purpose

This appropriation to the Treasurer of State will fund the purchase of software relating to banking reconciliations. This software will assist the Treasurer of State's Office in daily bank and fund reconciliations with the State accounting system.

Funding

The General Assembly appropriated \$228,000 in FY 2025 from the Technology Reinvestment Fund (TRF) for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [12](#)

Budget Unit Number

6550D840943

1520210

More Information

State Treasurer of Iowa: iowatreasurer.gov

LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov