

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

JANUARY 2026



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Analysis of the Governor's Budget Recommendations

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State of Iowa
91st General Assembly

As Of: 01/13/2026

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**Joint Transportation, Infrastructure, and Capitals Appropriations
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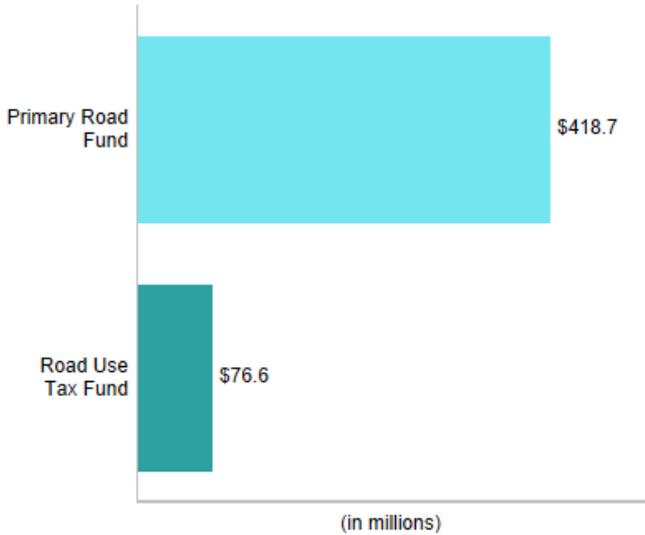
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DEPARTMENT OF TRANSPORTATION

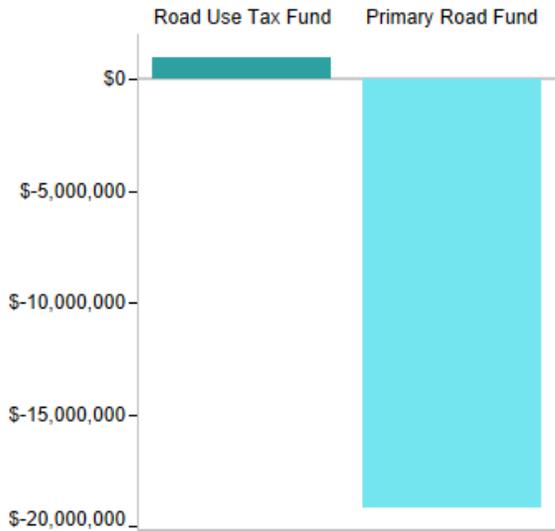
Overview and Funding History

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.

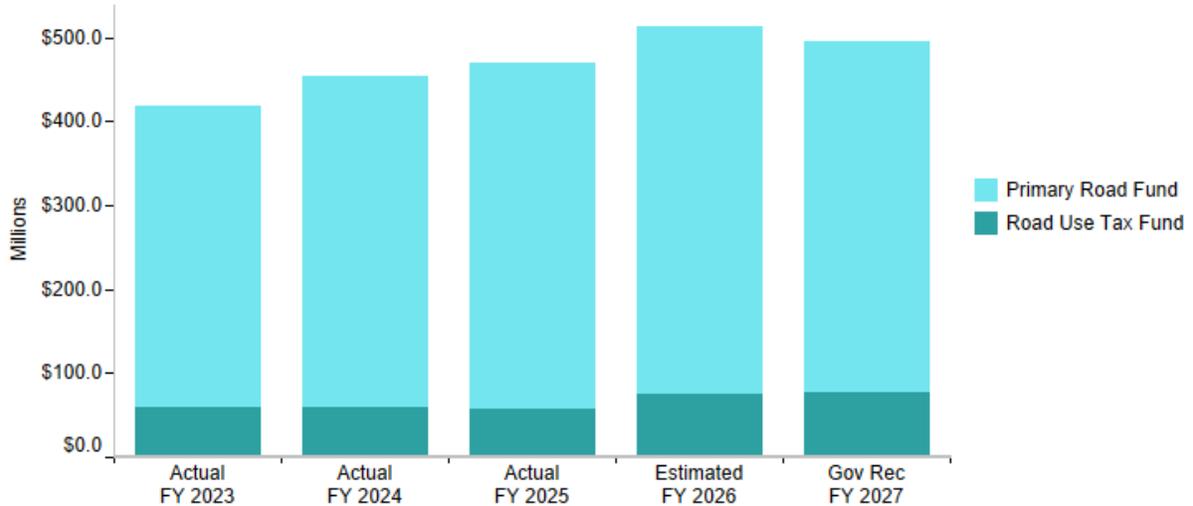
**FY 2027 Governor's Recommendations
Total: \$495,284,201**



**Governor's Recommendations
Compared to Estimated FY 2026**



Funding History



Other Fund Recommendations

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
Transportation, Department of				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 1,600,000	\$ 0	\$ 0	\$ 0
RUTF - Motor Vehicle	32,710,876	34,234,969	34,234,969	0
RUTF - Highway Division/Transportation Operations	17,700,921	18,067,288	17,723,539	-343,749
RUTF - DAS Personnel & Utility Services	455,647	500,878	1,823,348	1,322,470
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	141,577	153,679	199,907	46,228
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	107,884	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 - Personal Delivery of Services	162,362	225,000	225,000	0
PRF - Highway/Transportation Operations	348,250,373	355,150,300	348,619,071	-6,531,229
PRF - DAS Personnel & Utility Services	2,798,974	3,076,822	11,200,563	8,123,741
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,432,963	3,726,405	4,835,877	1,109,472
PRF - Garage Fuel & Waste Mgmt.	1,000,000	0	0	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	662,716	662,716	662,716	0
PRF - Transportation Maps	195,000	0	195,000	195,000
PRF - Inventory & Equip.	29,626,000	40,818,240	23,623,165	-17,195,075
PRF - Statewide Communications System	442,162	442,162	442,162	0
Total Transportation, Department of	\$ 441,928,455	\$ 459,807,343	\$ 446,534,201	\$ -13,273,142
Transportation Capitals				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
PRF - Facility Major Maintenance & Enhancements	6,300,000	6,300,000	7,300,000	1,000,000
PRF - Facility Routine Maintenance & Preservation	5,200,000	8,050,000	8,050,000	0
RUTF - Electronic Records Management System	1,974,000	0	0	0
PRF - Electronic Records Management System	126,000	0	0	0
PRF - Albia Garage Renovation	7,291,067	0	0	0
PRF - Jefferson Garage Renovation	6,999,292	0	0	0
PRF - Waterloo Garage Renovation	0	18,897,387	0	-18,897,387
RUTF - ARTS Modernization	0	20,000,000	20,000,000	0
PRF - Alton Garage Replacement	0	0	13,000,000	13,000,000
Total Transportation Capitals	\$ 28,290,359	\$ 53,647,387	\$ 48,750,000	\$ -4,897,387

Governor's FY 2027 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 2027 are below.

Transportation Operations \$-6,874,978

A net decrease of \$6,531,229 from the PRF and net decrease of \$343,749 from the RUTF for the following changes:

- An increase of \$984,200 from the PRF and \$51,800 from the RUTF due to equipment depreciation costs.
- An increase of \$1,458,471 from the PRF and \$76,762 to shift funding from the Inventory and Equipment line-item to Transportation Operations due to a new equipment capitalization threshold. This change will result in additional equipment being purchased directly from the Transportation Operations

appropriation, and less equipment being purchased from the Materials and Equipment Revolving Fund which is funded by the Inventory and Equipment Replacement appropriation.

- A decrease of \$8,973,900 from the PRF and \$472,311 from the RUTF to shift funding from the Transportation Operations line item to the DAS Personal and Utility Services. Funding for the Department of Management Division of Information Technology (DOM DoIT) services will be paid from the Department of Administrative Services Personnel and Utility Services appropriation.

Department of Administrative Services Personnel and Utility Services **\$9,446,211**

An increase of \$9,446,211 to pay the Department of Administrative Services (DAS) and DOM DoIT utility services. This appropriation increase is comprised of two line items, one from the RUTF (\$1,322,470) and one from the PRF (\$8,123,741). Funding for DOM DoIT services will now be provided by this appropriation.

Workers' Compensation **\$1,155,700**

An increase of \$1,155,700 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 (\$46,228) and one from the PRF (\$1,109,472).

Transportation Maps **\$195,000**

An increase 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 **\$-17,195,075**

A decrease from the PRF of \$17,195,075 due to the following changes:

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

Facility Major Maintenance and Enhancements **\$1,000,000**

An increase of \$1,000,000 from the PRF due to projects to lower ongoing utility cost.

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

A decrease of \$18,897,387 from the PRF due to one-time funding appropriated for the Waterloo garage renovation in FY 2026. In 2026, the General Assembly appropriated \$18,897,387 to modernize the current facility. The facility was deteriorating due to age and was unable to accommodate current DOT operations and equipment.

Alton Garage Replacement **\$13,000,000**

A new appropriation of \$13,000,000 from the PRF to replace the Alton DOT garage facility. The current facility is deteriorating due to age and is not properly sized to accommodate current DOT equipment.

Discussion Items

Interim Committee — The All-Terrain Vehicles and Off-Road Utility Vehicles on Highways Interim Study Committee established in 2025 Iowa Acts, ch. 159, met on December 30, 2025. The Committee is required to examine policy matters and recommend statutory changes related to the operation of all-terrain vehicles and off-road utility vehicles on highways by January 12, 2026.

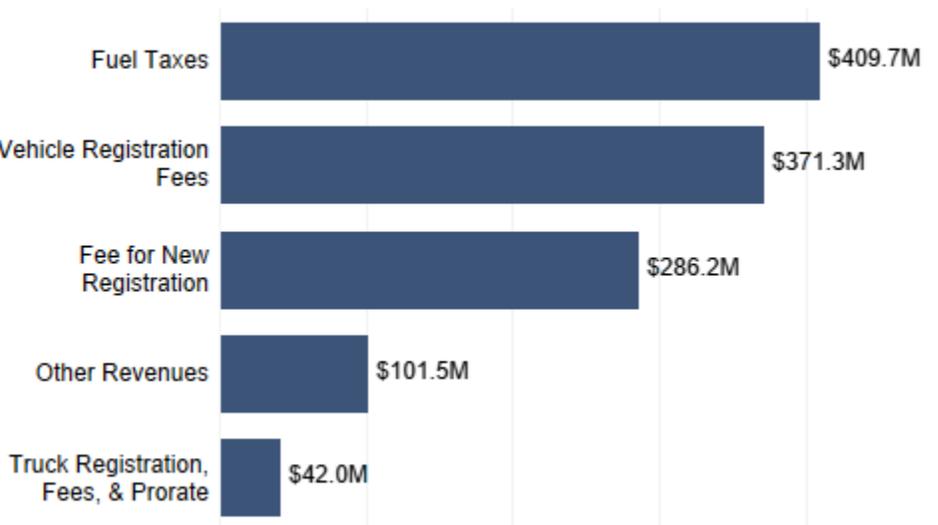
RUTF Distributions

As of January 2026, total FY 2026 distributions from the RUTF have increased by \$8,631,848 compared to FY 2025 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 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 2025	FY 2026
Statutory Distribution	\$86,211,419	\$86,569,784
Appropriations	\$36,026,416	\$46,158,353
TIME-21	\$10,920,048	\$11,004,023
Other Adjustment	\$0	\$0
Final RUTF Distributions		
Primary Road Fund	\$507,762,732	\$506,840,077
Secondary Road Fund - Counties	\$261,898,672	\$261,422,778
Farm-to-Market Road Fund	\$85,517,933	\$85,362,539
Street Construction Fund - Cities	\$213,794,835	\$213,406,349
Grand Total	\$1,202,132,055	\$1,210,763,903

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 88.15% of all revenue distributed in the RUTF through December 31, 2025. Fuel taxes are the largest source of revenue to the RUTF, providing 33.80% of total revenue for FY 2026. Fiscal year 2026 distributions by revenue source through January 2026 are displayed below.

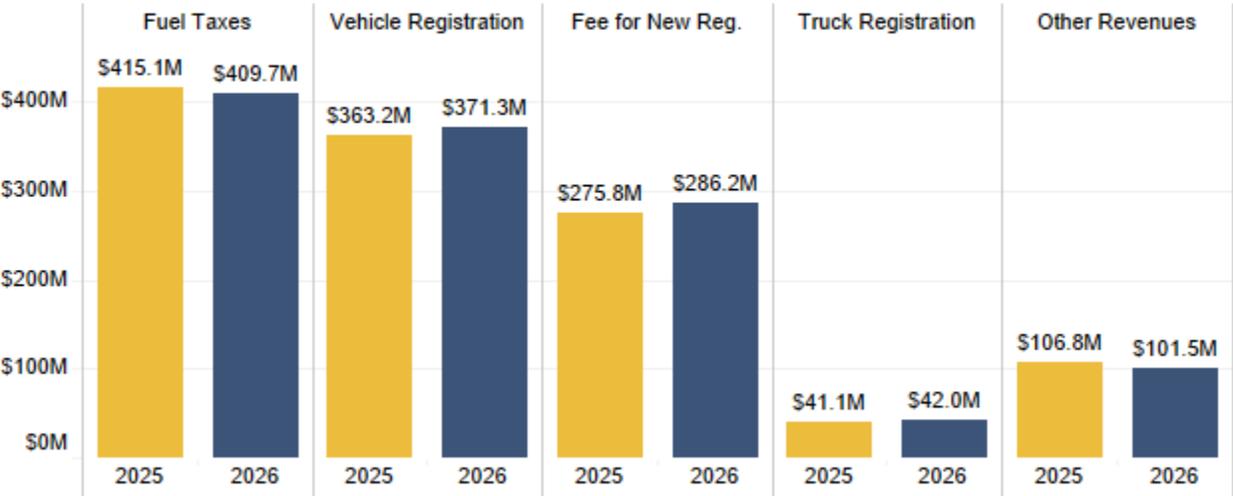
Road Use Tax Fund Distributions by Revenue Source — FY 2026



Year-to-Date Fuel Taxes

Fuel taxes make up the largest source of revenue to the RUTF. As of January 2026, total FY 2026 fuel tax revenue is \$409,711,048. Fuel taxes have decreased \$5,423,784 compared to FY 2025 for the same period. Vehicle registrations are the second largest source of revenue to the RUTF. As of January 2026, total FY 2026 vehicle registrations revenue is \$371,331,693. Vehicle registrations increased by \$8,089,604 compared to FY 2025. New registrations fees is the third-largest source of revenue to the RUTF. As of January 2026, total FY 2026 new registrations fees revenue is \$286,235,916. Fees for new registrations increased by \$10,397,735 compared to FY 2025. Fiscal year 2026 distributions by revenue source are displayed below in comparison with FY 2025 distributions.

Year-To-Date Distributions by Revenue Source
 FY 2025 vs FY 2026



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

FEDERAL-AID HIGHWAY PROGRAM FUNDS FOR FISCAL YEAR 2026

The apportionments made available by the Infrastructure Investment and Jobs Act for federal fiscal year 2026 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 \$704,756,741. The State of Iowa full apportionment is available on the [Federal Highway Administration \(FHWA\) 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 2027

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

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

Department of Transportation Governor's Recommendations — FY 2027

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

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



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 2025: 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 2026: This data represents the estimated FTE positions that were budgeted by the departments at the beginning of FY 2026 and incorporates any revisions made to the budget by the departments through (approximately) December 2025. 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 2027: This is the Governor's recommendation for FY 2027.

Gov. Rec. FY 2027 vs Est. FY 2026: This represents the difference between the Governor's recommended FTE positions for FY 2027 and the most recent estimates for FY 2026.

Transportation, Infrastructure, and Capitals FTE Positions

	Actual FY 2025 <u>(1)</u>	Estimated FY 2026 <u>(2)</u>	Gov Rec FY 2027 <u>(3)</u>	Gov Rec FY 27 vs Est FY 2026 <u>(4)</u>
<u>Transportation, Department of</u>				
Transportation, Dept. of				
Highway	2,065.49	2,363.00	2,363.00	0.00
Motor Vehicle Division	279.92	294.00	294.00	0.00
Total Transportation, Department of	<u>2,345.41</u>	<u>2,657.00</u>	<u>2,657.00</u>	<u>0.00</u>
Total Transportation, Infrastructure, and Capitals	<u><u>2,345.41</u></u>	<u><u>2,657.00</u></u>	<u><u>2,657.00</u></u>	<u><u>0.00</u></u>

State Road Funds

FY 2026 – FY 2030

(All Tables in Millions)

Projected Receipts

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Road Use Tax Fund	\$ 1,787.75	\$ 1,801.77	\$ 1,811.01	\$ 1,823.56	\$ 1,838.50
TIME-21 Fund	225.00	225.00	225.00	225.00	225.00
Total State Road Fund Receipts	\$ 2,012.75	\$ 2,026.77	\$ 2,036.01	\$ 2,048.56	\$ 2,063.50

State Road Funds — Projected Distributions

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Primary Road Fund	\$ 951.37	\$ 958.10	\$ 971.98	\$ 978.06	\$ 985.24
Secondary Road Fund	446.27	449.60	456.78	459.74	463.29
Farm-to-Market Road Fund	125.26	126.34	128.64	129.60	130.75
Street Construction Fund	359.45	362.16	367.93	370.35	373.23
Off-the-Top Allocations and Appropriations	130.39	130.58	110.68	110.82	111.00
Total State Road Fund Distributions	\$ 2,012.75	\$ 2,026.77	\$ 2,036.01	\$ 2,048.56	\$ 2,063.50

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 2026 - FY 2030

(All Tables in Millions)

RUTF Receipts

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Motor Vehicle Registration Fees	\$ 656.66	\$ 668.92	\$ 681.42	\$ 694.14	\$ 707.11
Motor Carrier Registration Fees and Prorate	94.45	95.40	96.35	97.32	98.29
Motor Vehicle Fuel Tax	672.89	665.78	654.13	645.37	638.60
Fee for New Registration	468.46	475.48	482.61	489.85	497.20
Interest	17.74	17.57	16.69	15.85	15.06
All Systems Permit	2.40	2.40	2.40	2.40	2.40
Other	18.64	18.69	18.83	18.97	19.08
Payments and Adjustments	4.48	4.66	4.84	5.04	5.24
Transfer from Statutory Allocations Fund	53.08	53.55	54.03	54.52	55.03
Total Receipts	\$ 1,988.80	\$ 2,002.45	\$ 2,011.30	\$ 2,023.47	\$ 2,037.99
<i>Transfer to TIME-21 Fund</i>	<i>-201.05</i>	<i>-200.68</i>	<i>-200.29</i>	<i>-199.90</i>	<i>-199.50</i>
Net Receipts	\$ 1,787.75	\$ 1,801.77	\$ 1,811.01	\$ 1,823.56	\$ 1,838.50

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 2026 - FY 2030

(All Tables in Millions)

RUTF Off-the-Top Allocations and Appropriations

Statutory Allocations	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Primary Road Fund (Commercial and Industrial Network)	\$ 49.87	\$ 50.61	\$ 51.37	\$ 52.14	\$ 52.91
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.)	23.78	23.48	23.18	22.89	22.60
RISE: City and County	17.83	17.61	17.39	17.17	16.95
Park and Institutional Roads	11.30	11.38	11.44	11.51	11.61
Farm-to-Market Road Fund	1.50	1.50	1.50	1.50	1.50
Secondary Road Fund	5.94	5.87	5.80	5.72	5.65
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	4.50	4.50	4.50	4.50	4.50
Traffic Safety Projects	8.69	8.76	8.80	8.86	8.93
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
All Systems Permit	1.80	1.80	1.80	1.80	1.80
Refunds	0.23	0.23	0.23	0.23	0.23
Total Statutory Allocations	\$ 142.66	\$ 142.96	\$ 143.22	\$ 143.53	\$ 143.90

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	-	-	-	-	-
Arts Modernization	20.00	20.00	-	-	-
DOT Operations Appropriations	50.32	50.58	50.81	51.03	51.26
DAS Utility Services	0.50	0.50	0.50	0.50	0.50
Unemployment Compensation	0.01	0.01	0.01	0.01	0.01
Workers' Compensation	0.15	0.15	0.15	0.15	0.15
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	\$ 79.32	\$ 79.59	\$ 59.81	\$ 60.03	\$ 60.27
Total Allocations and Appropriations	\$ 221.98	\$ 222.54	\$ 203.02	\$ 203.57	\$ 204.16
Total Available for Distribution	\$ 1,565.77	\$ 1,579.23	\$ 1,607.99	\$ 1,620.00	\$ 1,634.33

RUTF Formula Allocation

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Primary Road Fund (47.5%)	\$ 743.74	\$ 750.14	\$ 763.79	\$ 769.50	\$ 776.31
Secondary Road Fund (24.5%)	383.61	386.91	393.96	396.90	400.41
Farm-to-Market Road Fund (8.0%)	125.26	126.34	128.64	129.60	130.75
Street Construction Fund (20.0%)	313.15	315.85	321.60	324.00	326.87
Total Formula Allocation	\$ 1,565.77	\$ 1,579.23	\$ 1,607.99	\$ 1,620.00	\$ 1,634.33

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 2026 - FY 2030

(All Tables in Millions)

Receipts

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Motor Vehicle Registration Fees	\$ 201.05	\$ 200.68	\$ 200.29	\$ 199.90	\$ 199.50
Trailer Reg. Fee Increase	14.14	14.51	14.90	15.29	15.69
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 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
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 2026 - FY 2030

(All Tables in Millions)

Receipts

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Driver's License and Other ID Fees	\$ 17.78	\$ 17.78	\$ 17.78	\$ 17.78	\$ 17.78
Trailer Registration Fees	11.31	11.61	11.92	12.23	12.55
Trailer Fee for New Registration	27.75	28.13	28.52	28.91	29.31
Title, Salvage, and Surcharge Fees	12.31	12.31	12.31	12.31	12.31
Use Tax	2.48	2.52	2.56	2.60	2.64
Car Rental Tax	3.34	3.37	3.41	3.44	3.47
IA Apport. Commercial Truck Title Fee	0.91	0.93	0.96	0.99	1.02
Total Receipts	\$ 75.89	\$ 76.67	\$ 77.46	\$ 78.27	\$ 79.09

Distribution

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Public Transit Assistance	\$ 19.95	\$ 20.25	\$ 20.55	\$ 20.85	\$ 21.17
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	\$ 22.34	\$ 22.63	\$ 22.94	\$ 23.24	\$ 23.56

Remaining Balance

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Total Receipts	\$ 75.89	\$ 76.67	\$ 77.46	\$ 78.27	\$ 79.09
Total Distribution	22.34	22.63	22.94	23.24	23.56
Balance Transfer to RUTF	\$ 53.55	\$ 54.03	\$ 54.52	\$ 55.03	\$ 55.54

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 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Primary Road Fund Transfers	\$ 13.02	\$ 13.13	\$ 13.37	\$ 13.47	\$ 13.59

Formula Allocation

	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Estimated FY 2030
Secondary Road Fund (90.0%)	\$ 11.71	\$ 11.81	\$ 12.03	\$ 12.12	\$ 12.23
Street Construction Fund (10.0%)	1.30	1.31	1.34	1.35	1.36
Total Allocation	\$ 13.02	\$ 13.13	\$ 13.37	\$ 13.47	\$ 13.59

Note: Numbers may not equal totals due to rounding.



Appendix B – Sample of Budget Schedules

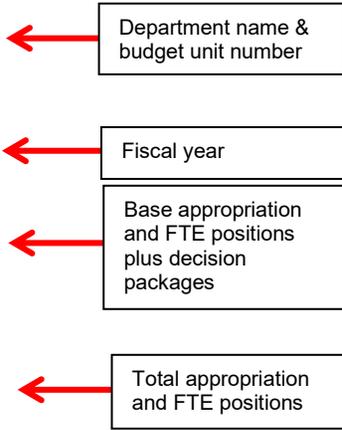
Analysis of the Governor’s Budget Recommendations

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 2027 Annual Budget
 SPECIAL DEPARTMENT: (810) Revenue, Department of
 Budget Unit: (625T010001) Revenue, Department of
 Schedule 1

<u>Rank</u>	<u>Description</u>	<u>Funding Source</u>	<u>Fiscal Year 2027 Department Request</u>	<u>Fiscal Year 2027 Governor's Recommendations</u>
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
<u>Total Budget Unit Funding</u>		<u>Fiscal Year 2026 Estimated</u>	<u>Fiscal Year 2027 Department Request</u>	<u>Fiscal Year 2027 Governor's Recommendations</u>
Appropriation		\$ 15,378,678	\$ 15,378,678	\$ 15,378,678
Total FTE		166.66	166.66	166.66



Schedule 6 Example

Budget schedules are available at: www.legis.iowa.gov/publications/fiscal/budgetSchedules.

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 2027 Annual Budget					
SPECIAL DEPARTMENT: (810) Revenue, Department of					
Budget Unit: (625T010001) Revenue, Department of					
Schedule 6					
	Fiscal Year 2025 Actual	Fiscal Year 2026 Estimated	Fiscal Year 2027 Department Request	Fiscal Year 2027 Governor's Recomm	
Resources					
Appropriations					
Appropriation	\$ 15,378,678	\$ 15,378,678	\$ 15,378,678	\$ 15,378,678	
Other Resources					
Balance Brought Forward (Approps)	214,113	363,452	214,113	363,452	
Receipts					
Intra State Receipts	15,975,845	21,423,491	21,009,876	21,009,876	
Reimbursement from Other Agencies	15,156	8,200	8,200	8,200	
Gov Fund Type Transfers - Other Agenci	1,107,327	686,010	686,010	686,010	
Fees, Licenses & Permits	0	10	10	10	
Refunds & Reimbursements	4,619	4,110	4,110	4,110	
Other	613,663	450,000	450,000	450,000	
	<u>17,716,610</u>	<u>22,571,821</u>	<u>22,158,206</u>	<u>22,158,206</u>	
Total Resources	<u>\$ 33,309,401</u>	<u>\$ 38,313,951</u>	<u>\$ 37,750,997</u>	<u>\$ 37,900,336</u>	
FTE	<u>163.73</u>	<u>166.66</u>	<u>166.66</u>	<u>166.66</u>	
Disposition of Resources					
Personal Services-Salaries	\$ 17,611,789	\$ 18,493,957	\$ 18,493,957	\$ 18,493,957	
Personal Travel In State	47,955	59,717	57,717	57,717	
State Vehicle Operation	6,216	4,340	4,340	4,340	
Depreciation	49,125	55,343	55,343	55,343	
Personal Travel Out of State	91,310	146,184	125,184	125,184	
Office Supplies	141,138	208,845	206,835	206,835	
Equipment Maintenance Supplies	4,949	4,000	4,000	4,000	
Other Supplies	0	1	1	1	
Printing & Binding	304,303	452,379	452,379	452,379	

← Department name & budget unit number

← Fiscal year

← Appropriations

← Budget unit receipts

← FTE positions

← Budget unit expenditures

Budget schedules are available at: www.legis.iowa.gov/publications/fiscal/budgetSchedules.

STATE OF IOWA
Fiscal Year 2027 Annual Budget
SPECIAL DEPARTMENT: (895) Transportation, Department of
Budget Unit: (645S440143) Transportation Operations
Schedule 6

	Fiscal Year 2025 <u>Actual</u>	Fiscal Year 2026 <u>Estimated</u>	Fiscal Year 2027 <u>Department Request</u>	Fiscal Year 2027 <u>Governor's Recomm</u>
Resources				
Other Resources				
Balance Brought Forward (Approps)	\$ 0	\$ 0	\$ 0	\$ 500,000
Receipts				
Federal Support	1,964,623	1,728,628	1,728,628	1,728,628
Intra State Receipts	9,246	200	200	200
Reimbursement from Other Agencies	220	100	100	100
Gov Fund Type Transfers - Other Agenc	353,786,535	373,717,584	373,717,588	373,717,588
Fees, Licenses & Permits	1,026,966	500	500	500
Refunds & Reimbursements	4,500	200	200	200
Inventory Sales	669,061	500	500	500
Other	172,900	3,954	3,950	3,950
	<u>357,634,052</u>	<u>375,451,666</u>	<u>375,451,666</u>	<u>375,451,666</u>
Total Resources	<u>\$ 357,634,052</u>	<u>\$ 375,451,666</u>	<u>\$ 375,451,666</u>	<u>\$ 375,951,666</u>
FTE	<u>2,065.49</u>	<u>2,363.00</u>	<u>2,363.00</u>	<u>2,363.00</u>
Disposition of Resources				
Personal Services-Salaries	\$ 247,206,166	\$ 252,942,561	\$ 252,942,561	\$ 252,942,561
Personal Travel In State	945,282	659,349	659,350	659,350
State Vehicle Operation	230	1,300	1,300	1,300
Personal Travel Out of State	720,331	670,002	670,001	670,001
Office Supplies	308,736	329,649	329,650	329,650
Facility Maintenance Supplies	5,656,662	6,044,902	6,044,903	6,044,903
Equipment Maintenance Supplies	15,541,430	12,259,847	12,259,850	12,259,850
Professional & Scientific Supplies	123,280	177,402	177,401	177,401
Highway Maintenance Supplies	3,435,368	2,939,304	2,939,301	2,939,301

STATE OF IOWA
Fiscal Year 2027 Annual Budget
SPECIAL DEPARTMENT: (895) Transportation, Department of
Budget Unit: (645S440143) Transportation Operations
Schedule 6

	Fiscal Year 2025 Actual	Fiscal Year 2026 Estimated	Fiscal Year 2027 Department Request	Fiscal Year 2027 Governor's Recomm
Disposition of Resources (cont.)				
Ag.,Conservation & Horticulture Supply	455,067	290,300	290,300	290,300
Other Supplies	803	550	550	550
Printing & Binding	2,490	200	200	200
Uniforms & Related Items	17,165	821,639	821,640	821,640
Postage	287,454	303,305	303,302	303,302
Communications	2,090,797	2,102,450	2,102,451	2,102,451
Rentals	2,141,921	1,921,998	1,921,998	1,921,998
Utilities	4,232,596	6,058,813	6,058,813	6,058,813
Professional & Scientific Services	1,896,537	1,619,990	1,619,990	1,619,990
Outside Services	2,485,048	1,964,851	1,964,851	1,964,851
Intra-State Transfers	4,405,463	21,750,580	21,750,579	21,750,579
Advertising & Publicity	124,357	155,668	155,669	155,669
Outside Repairs/Service	3,997,252	1,521,949	1,521,950	1,521,950
Reimbursement to Other Agencies	136,871	115,995	115,997	115,997
ITS Reimbursements	782,060	406,408	406,400	406,400
IT Outside Services	18,004,563	14,360,987	14,360,995	14,360,995
Gov Fund Type Transfers - Attorney Ger	1,747,667	1,502,437	1,502,437	1,502,437
Gov Fund Type Transfers - Other Agenc	66,272	1,010,054	1,010,053	1,010,053
Equipment	31,733,152	34,367,531	34,367,529	34,367,529
Office Equipment	1,612,271	745,304	745,302	745,302
Equipment - Non-Inventory	561,271	375,101	375,100	375,100
IT Equipment	6,682,239	6,923,236	6,923,240	6,923,240
Claims	609	200	200	200
Other Expense & Obligations	32,961	44,750	44,750	44,750
Withheld Income Taxes	0	100	100	100
Licenses	1,863	7,403	7,403	7,403

STATE OF IOWA
 Fiscal Year 2027 Annual Budget
 SPECIAL DEPARTMENT: (895) Transportation, Department of
 Budget Unit: (645S440143) Transportation Operations
 Schedule 6

	Fiscal Year 2025 Actual	Fiscal Year 2026 Estimated	Fiscal Year 2027 Department Request	Fiscal Year 2027 Governor's Recomm
Disposition of Resources (cont.)				
Fees	320	850	850	850
Refunds-Sales Tax	0	100	100	100
Refunds-Other	-87,933	1,301	1,300	1,300
State Aid	3,415	2,200	2,200	2,200
Capitals	282,017	551,100	551,100	551,100
Balance Carry Forward (Approps)	0	500,000	500,000	1,000,000
Total Disposition of Resources	<u>\$ 357,634,052</u>	<u>\$ 375,451,666</u>	<u>\$ 375,451,666</u>	<u>\$ 375,951,666</u>

STATE OF IOWA
Fiscal Year 2027 Annual Budget
SPECIAL DEPARTMENT: (895) Transportation, Department of
Budget Unit: (645S460143) Motor Vehicle Division
Schedule 6

	Fiscal Year 2025 <u>Actual</u>	Fiscal Year 2026 <u>Estimated</u>	Fiscal Year 2027 <u>Department Request</u>	Fiscal Year 2027 <u>Governor's Recomm</u>
Resources				
Receipts				
Federal Support	\$ 1,632,293	\$ 400	\$ 400	\$ 400
Gov Fund Type Transfers - Other Agenc	31,283,526	34,234,969	34,234,969	34,234,969
Fees, Licenses & Permits	887,649	100,100	100,100	100,100
Inventory Sales	2,761	0	0	0
Other	191,125	100,300	100,300	100,300
	<u>33,997,355</u>	<u>34,435,769</u>	<u>34,435,769</u>	<u>34,435,769</u>
Total Resources	<u>\$ 33,997,355</u>	<u>\$ 34,435,769</u>	<u>\$ 34,435,769</u>	<u>\$ 34,435,769</u>
FTE	<u>279.92</u>	<u>294.00</u>	<u>294.00</u>	<u>294.00</u>
Disposition of Resources				
Personal Services-Salaries	\$ 27,475,268	\$ 29,885,170	\$ 29,885,170	\$ 29,885,170
Personal Travel In State	116,455	110,099	110,099	110,099
Personal Travel Out of State	127,089	55,000	55,000	55,000
Office Supplies	85,619	100,500	100,500	100,500
Facility Maintenance Supplies	34,197	37,097	37,098	37,098
Equipment Maintenance Supplies	2,227	1,400	1,400	1,400
Professional & Scientific Supplies	0	100	100	100
Highway Maintenance Supplies	1,381	2,598	2,600	2,600
Other Supplies	-2,421	2	1	1
Uniforms & Related Items	36,359	40,000	40,000	40,000
Postage	499,483	350,102	350,101	350,101
Communications	159,005	141,101	141,100	141,100
Rentals	510	201	201	201
Utilities	249,924	200,000	200,000	200,000

STATE OF IOWA
Fiscal Year 2027 Annual Budget
SPECIAL DEPARTMENT: (895) Transportation, Department of
Budget Unit: (645S460143) Motor Vehicle Division
Schedule 6

	Fiscal Year 2025 Actual	Fiscal Year 2026 Estimated	Fiscal Year 2027 Department Request	Fiscal Year 2027 Governor's Recomm
Disposition of Resources (cont.)				
Professional & Scientific Services	234,026	7,600	7,601	7,601
Outside Services	641,944	538,000	538,000	538,000
Intra-State Transfers	87,487	51,300	51,300	51,300
Advertising & Publicity	2,082	13,600	13,600	13,600
Outside Repairs/Service	63,167	203,550	203,551	203,551
Reimbursement to Other Agencies	12,440	13,100	13,100	13,100
ITS Reimbursements	41,095	21,000	21,000	21,000
IT Outside Services	3,109,746	2,200,848	2,200,848	2,200,848
Gov Fund Type Transfers - Other Agenc	4,546	5,500	5,500	5,500
Equipment	0	6,000	5,999	5,999
Office Equipment	0	1,000	1,000	1,000
IT Equipment	191,316	100,701	100,700	100,700
Other Expense & Obligations	824,410	350,200	350,200	350,200
Total Disposition of Resources	<u>\$ 33,997,355</u>	<u>\$ 34,435,769</u>	<u>\$ 34,435,769</u>	<u>\$ 34,435,769</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.

2025 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 # if known	Amount Awarded	Match Amount	MOE		Funding Start Date	Funding End Date	# of FTE's Associated with Grant
					Required Y/N				
Administrative Services, Iowa Department of	NHPRC State Board Programming Grant	89.003	\$31,250	\$0	N		1/1/2026	12/31/2026	0.25
Administrative Services, Iowa Department of	Landmarks of American History and Culture	45.163	\$178,562	\$0	N		10/1/2025	12/31/2026	0.375
Administrative Services, Iowa Department of	Bravo Greater Des Moines GC26 Operating Grant	N/A	\$113,590	\$0	N		1/1/2026	12/31/2026	2
Administrative Services, Iowa Department of	Prairie Meadows Community Betterment Grant	N/A	\$10,000	\$0	N		7/1/2025	7/1/2026	0.25
Administrative Services, Iowa Department of	Institute of Museum and Library Services (IMLS) - Grants To States Program	45.310	\$2,208,804	\$1,137,869	Y		10/01/2024	09/30/2026	4
Subtotal DAS			\$2,542,206	\$1,137,869					
Agriculture and Land Stewardship, Iowa Department of	FY 2025 US SHIP	10.025	\$129,869	\$0	N		4/1/2025	3/31/2026	1
Agriculture and Land Stewardship, Iowa Department of	FFY25 Animal Health Umbrella Cooperative Agreement	10.025	\$369,010	\$0	N		4/1/2025	3/31/2026	2
Agriculture and Land Stewardship, Iowa Department of	FFY25 ADT Grant	10.025	\$230,998	\$0	N		4/1/2025	3/31/2026	2
Agriculture and Land Stewardship, Iowa Department of	2025 CAPS Grant	10.025	\$115,629	\$21,599	N		1/1/2025	12/31/2025	1
Agriculture and Land Stewardship, Iowa Department of	FY25 Farmed Cervid CWD Management Activities 2025	10.025	\$12,916	\$0	N		10/1/2025	9/30/2026	1
Agriculture and Land Stewardship, Iowa Department of	Scaling Innovative Agricultural Conservation Practices at the Edge	66.475	\$1,000,000	\$0	N		1/1/2026	12/31/2028	1
Agriculture and Land Stewardship, Iowa Department of	FY26 D2 IA Avian HPAI	10.025	\$94,350	\$0	N		10/1/2025	9/30/2026	1
Subtotal IDALS			\$1,952,772	\$21,599					
Attorney General, Iowa	Victims of Crime Act (VOCA) Victim Compensation		\$2,339,000	\$0	N		10/1/2024	9/30/2028	3
Attorney General, Iowa	Victims of Crime Act (VOCA) Victim Assistance	16.575	\$12,206,052	\$3,051,513	N		10/1/2024	9/30/2028	5
Attorney General, Iowa	FY25 STOP Formula Program		\$1,921,498	\$640,499	N		7/1/2025	6/30/2027	2
Attorney General, Iowa	FY25 Sexual Assault Services Program		\$861,094	\$0	N		8/1/2025	7/31/2027	1
Attorney General, Iowa	Family Violence Prevention & Services		\$1,671,525	\$417,881	N		10/1/2024	9/30/2026	2
Attorney General, Iowa	OVC FY25 Technology to Support Services for Victims of Crime		\$500,000	\$0	N		10/1/2025	9/30/2028	1
Attorney General, Iowa	STOP Violence Against Women Formula Grant Program - Court Set-aside	16.588	\$86,467	\$28,823	Y		10/1/2025	9/30/2026	1
Attorney General, Iowa	OVC FY25 Services for Victims of Crime		\$500,000	\$0	N		10/1/2025	9/30/2028	1
Attorney General, Iowa	FY25 Sexual Assault Forensic Exam Training & Services		\$750,000	\$0	N		10/1/2025	9/30/2028	1
Subtotal AG			\$20,835,636	\$4,138,716					
Economic Development, Iowa Department of	Home Energy Rebates: Home Efficiency Rebates	81.041	\$60,827,450	\$0	Y		1/1/2025	12/31/2026	1
Economic Development, Iowa Department of	IRA Section 50122 High-Efficiency Electric Home Rebate Program	81.041	\$60,473,810	\$0	Y		1/1/2025	12/31/2029	1
Economic Development, Iowa Department of	IRA Section 50121 Home Energy Efficiency Rebates Program	81.041	\$60,704,701	\$0	Y		1/1/2025	12/31/2029	1
Economic Development, Iowa Department of	State Energy Program	81.041	\$931,530	\$0	Y		7/1/2025	6/30/2026	1
Subtotal IDEA			\$182,937,491	\$0					
Education, Iowa Department of	Migrant Education Coordination Program	84.144	\$61,126	\$0	N		7/1/2024	9/30/2025	0.33
Education, Iowa Department of	Rural Education	84.358	\$402,966	\$0	N		7/1/2024	9/30/2025	0
Education, Iowa Department of	Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	\$403,180	\$0	N		7/1/2024	9/30/2025	0

2025 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 # if known	Amount Awarded	Match Amount	MOE		Funding Start Date	Funding End Date	# of FTE's Associated with Grant
					Required Y/N				
Education, Iowa Department of	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(D))	66.444	\$637,000	\$0	N		10/1/2024	9/30/2028	1.5
Education, Iowa Department of	Education for Homeless Children and Youth	84.196	\$751,755	\$0	N		7/1/2024	9/30/2025	1.5
Education, Iowa Department of	Migrant Education State Grant Program	84.011	\$3,440,774	\$0	N		7/1/2024	9/30/2025	
Education, Iowa Department of	Special Education Preschool Grants	84.173	\$4,393,488	\$0	N		7/1/2024	9/30/2025	0.33
Education, Iowa Department of	English Language Acquisition State Grants	84.365	\$4,533,351	\$0	N		7/1/2024	9/30/2025	5.5
Education, Iowa Department of	Special Education-Grants for Infants and Families	84.181	\$5,029,527	\$0	N		7/1/2024	9/30/2025	4.5
Education, Iowa Department of	Grants for State Assessments and Related Activities	84.369	\$5,082,070	\$0	N		7/1/2024	9/30/2025	10
Education, Iowa Department of	Universal Service Fund - Schools and Libraries	32.004	\$5,878,728	\$0	N		NA	NA	NA
Education, Iowa Department of	Twenty-First Century Community Learning Centers	84.287	\$7,883,212	\$0	N		7/1/2024	9/30/2025	3
Education, Iowa Department of	Student Support and Academic Enrichment Program	84.424	\$8,256,841	\$0	N		7/1/2024	9/30/2025	2
Education, Iowa Department of	Comprehensive Literacy Development	84.371	\$9,045,631	\$0	N		10/1/2024	9/30/2026	2
Education, Iowa Department of	Career and Technical Education -- Basic Grants to States Supporting Effective Instruction State Grants (formerly	84.048	\$14,538,454	\$0	Y		7/1/2024	9/30/2026	4
Education, Iowa Department of	Improving Teacher Quality State Grants)	84.367	\$16,078,016	\$0	N		7/1/2024	9/30/2025	8
Education, Iowa Department of	Iowa Charter School Program	84.282	\$43,225,338	\$0	N		10/1/2025	9/30/2030	2
Education, Iowa Department of	Title I Grants to Local Educational Agencies	84.01	\$110,591,349	\$0	Y		7/1/2024	9/30/2025	27
Education, Iowa Department of	Special Education Grants to State	84.027	\$146,297,658	\$0	Y		7/1/2024	9/30/2025	53
Subtotal IDOE			\$386,530,464	\$0					
Health and Human Services, Iowa Department of	Increasing Colorectal Cancer Screening in Iowa Using Evidence-based Interventions	93.8	\$900,000	\$0	N		6/30/2025	6/29/2026	2
Health and Human Services, Iowa Department of	Iowa Fatherhood Initiative Program	93.086	\$750,000	\$0	N		10/1/2025	9/30/2026	1
Subtotal HHS			\$1,650,000	\$0					
Homeland Security and Emergency Management	2024 Flood Mitigation Assistance	97.029	\$10,488,820	\$3,540,346	N		1/1/2026	1/1/2029	4
Homeland Security and Emergency Management	2024 FMA Swift Current	97.029	\$13,458,773	\$3,364,693	N		3/1/2025	3/1/2028	5
Homeland Security and Emergency Management	PA 4870 Winter Storm	97.036	\$8,370,498	\$1,255,576	N		5/21/2025	5/21/2029	3
Homeland Security and Emergency Management	2025 Emergency Management Performance Grant	97.042	\$4,204,453	\$4,204,453	N		10/1/2025	9/30/2026	0
Homeland Security and Emergency Management	2024 Nonprofit Security Grant Program - National Security Supplement	97.008	\$2,195,653	\$0	N		5/1/2025	4/30/2028	0
Homeland Security and Emergency Management	2025 Hazardous Materials Emergency Preparedness Grant	20.703	\$473,480	\$118,370	N		10/1/2025	9/30/2027	0
Homeland Security and Emergency Management	2025 State Homeland Security Program (SHSP)	97.067	\$4,362,750	\$0	N		9/1/2025	8/31/2026	0
Homeland Security and Emergency Management	FY2024 Iowa Cybersecurity Enhancements	97.137	\$4,703,963	\$2,015,985	N		12/13/2024	12/12/2028	2
Homeland Security and Emergency Management	FY2025 Iowa Cybersecurity Enhancements	97.137	\$1,539,394	\$1,026,263	N		9/1/2025	8/29/2029	2
Subtotal HSEM			\$49,797,784	\$15,525,686					
Natural Resources, Iowa Department of	Clean Air Act 103 Grant ? Inflation Reduction Act	66.034	\$183,675	\$0	N		7/1/2024	6/30/2029	0
Natural Resources, Iowa Department of	F25AF00324 Rathbun Fish Hatchery Pond Liner Replacement	15.605	\$3,101,680	\$1,033,894	Y		1/1/2025	3/31/2026	0
Natural Resources, Iowa Department of	FFY25 PPJV WPAs	15.654	\$213,224	\$0	N		1/1/2025	12/31/2029	0

2025 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 # if known	Amount Awarded	Match Amount	MOE	Funding Start Date	Funding End Date	# of FTE's Associated with Grant
					Required Y/N			
Natural Resources, Iowa Department of	Iowa-Spring Run Shooting Range Renovation Amendment	15.611	\$135,000	\$15,000	Y	12/19/2024	12/31/2025	0
Natural Resources, Iowa Department of	Madison/Clarke County Multiple Species Habitat Conservation							
Natural Resources, Iowa Department of	Plan Land Acquisition	15.615	\$2,221,850	\$780,650	N	10/1/2025	9/30/2027	0
Natural Resources, Iowa Department of	Rusty Patched Bumblebee Surveys and Monitoring	15.615	\$59,091	\$19,698	N	1/1/2025	6/30/2027	0
Natural Resources, Iowa Department of	FFY 2024 Base DWSRF capitalization grant	66.468	\$7,007,000	\$1,401,400	N	10/1/2024	9/30/2027	0
	Priority Monitoring, Research and Habitat Management							
	Activities to Conserve the Eastern Massasauga Rattlesnake,							
Natural Resources, Iowa Department of	Timber Rattlesnake, and Plain-bellied Watersnake	15.634	\$250,000	\$83,334	N	1/1/2026	12/31/2028	0
	Habitat management and monitoring for woodland SGCN in							
Natural Resources, Iowa Department of	Iowa's Driftless Area	15.634	\$250,000	\$90,312	N	1/1/2026	12/30/2028	0
Natural Resources, Iowa Department of	Walnut Twig Beetle Survey 2025	10.025	\$20,000	\$0	N	4/14/2025	4/13/2026	0
Natural Resources, Iowa Department of	IA FY25 Spongy Moth Survey	10.025	\$13,000	\$0	N	4/14/2025	4/13/2026	0
Natural Resources, Iowa Department of	Iowa FY26 Fisheries Research	15.605	\$898,274	\$299,425	N	7/1/2025	6/30/2026	0
Natural Resources, Iowa Department of	Iowa-Cody Shooting Complex Phase 2	15.611	\$1,890,000	\$210,000	Y	4/1/2025	12/31/2026	0
Natural Resources, Iowa Department of	FFY 2025 - 2026 Section 103 funding	66.034	\$496,679	\$0	N	4/1/2025	3/31/2027	0
Natural Resources, Iowa Department of	Iowa Des Moines Lobe Wetland Initiative V	15.623	\$3,000,000	\$8,248,050	Y	7/1/2026	6/30/2029	0
Natural Resources, Iowa Department of	Iowa FY26 Wildlife Research and Surveys	15.611	\$942,100	\$117,014	N	7/1/2025	6/30/2026	0
Natural Resources, Iowa Department of	Iowa FY26 Fish & Wildlife Management Program	15.611	\$11,668,150	\$1,889,383	N	7/1/2025	6/30/2026	0
Natural Resources, Iowa Department of	Iowa FY26 Fish Culture	15.605	\$2,647,539	\$882,513	N	7/1/2025	6/30/2026	0
Natural Resources, Iowa Department of	Iowa FY26 Hunter Education	15.611	\$1,423,618	\$474,539	N	7/1/2025	6/30/2026	0
Natural Resources, Iowa Department of	FFY 2024 CWSRF BIL PFAS/emerging contaminants grant	66.458	\$2,878,000	\$0	N	9/1/2025	9/30/2028	0
Natural Resources, Iowa Department of	FFY 2025 base capitalization grant	66.458	\$21,472,000	\$4,294,400	N	9/1/2025	9/30/2028	0
	FFY 2024 DWSRF BIL PFAS/emerging contaminants							
Natural Resources, Iowa Department of	capitalization grant for forgivable loan assistance	66.468	\$11,487,000	\$0	N	9/1/2025	9/30/2028	0
	FFY 2025 DWSRF IIA general supplemental capitalization							
Natural Resources, Iowa Department of	grant	66.468	\$37,434,000	\$7,486,800	N	9/1/2025	9/30/2028	0
Natural Resources, Iowa Department of	Iowa - Take the Tackle Along	15.653	\$340,000	\$0	N	1/1/2026	12/31/2027	0
Natural Resources, Iowa Department of	Iowa FFY25 White-nose Syndrome	15.684	\$36,447	\$0	N	1/1/2026	3/31/2027	0
	Midwest Bumble Bee Atlas: Community Engagement to Build a							
Natural Resources, Iowa Department of	Data-Driven Conservation Framework for SGCN Bumble Bees	15.634	\$122,000	\$40,823	N	1/1/2026	12/31/2028	0
Natural Resources, Iowa Department of	Iowa - Lake Manawa North and South Ramp Improvement	15.605	\$2,041,000	\$510,250	Y	1/1/2026	12/31/2027	0
Natural Resources, Iowa Department of	Iowa ANS Management FFY25	15.608	\$87,265	\$29,088	N	1/1/2026	12/31/2026	0
	Lower and Upper Dam Fish Passage on the Upper Iowa River,							
Natural Resources, Iowa Department of	Iowa	15.685	\$300,000	\$300,000	N	1/1/2025	12/31/2029	0
Subtotal DNR			\$112,618,592	\$28,206,573				
Public Safety, Iowa Department of	2025 STOP - Underage Drinking Year 3		\$60,000	\$0	N	9/30/2025	9/29/2026	0

2025 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 # if known	Amount Awarded	Match Amount	MOE		Funding Start Date	Funding End Date	# of FTE's Associated with Grant
					Required Y/N	Funding			
Public Safety, Iowa Department of	2025 Forensic Science Formula Grant		\$287,541	\$0	N		10/1/2025	9/30/2027	1
Public Safety, Iowa Department of	John R Justice Program Student Loan Repayment		\$65,313	\$0	N		10/1/2025	9/30/2028	1
Public Safety, Iowa Department of	2025 Governor's School Safety Bureau, STOP Application		\$2,000,000	\$0	N		10/1/2025	9/30/2028	1
Public Safety, Iowa Department of	FY2025 MCSAP Grant Program	20.218	\$7,244,372	\$381,283	Y		10/1/2024	9/30/2027	85
Public Safety, Iowa Department of	COPS Anti-Heroin Task Force (AHTF)	16.073	\$250,200	\$0	N		10/1/2025	9/30/2028	0
Subtotal DPS			\$9,907,426	\$381,283					
Veterans Home, Iowa	FAI Dack & Malloy Roof Replacement	64005	\$1,916,157	\$1,031,777	N		7/1/2025	6/30/2026	0
Veterans Home, Iowa	FAI Fox & Ulery Floor Replacement	64005	\$665,092	\$325,127	N		7/1/2025	6/30/2026	0
Subtotal IVA			\$2,581,250	\$1,356,904					
Workforce Development, Iowa Department of	Iowa Workforce Development FY25 Work Opportunity Tax Credit Initial Funding Allotment		\$46,079	\$0	N		10/1/2024	12/20/2024	2
Workforce Development, Iowa Department of	Iowa Work Opportunity Tax Credit CR#2 Funding Allotments for Fiscal Year 2025 - Change 1	17.271	\$47,782	\$0	N		10/1/2024	9/30/2026	2
Workforce Development, Iowa Department of	IWD Pathways Home 6 2025	17.27	\$23,027,140	\$0	N		7/1/2025	12/31/2028	3
Workforce Development, Iowa Department of	Iowa Work Opportunity SAEF3 Base Formula Funding	17.285	\$766,805	\$0	N		7/1/2025	6/30/2028	9
Workforce Development, Iowa Department of	Iowa Work Opportunity SAEF3 2025 Competitive Option Proposal	17.285	\$4,896,000	\$0	N		7/1/2025	6/30/2028	1
Workforce Development, Iowa Department of	Iowa Workforce Development FY 2025 WOTC Change 2 Funding Allotments	17.271	\$104,351	\$0	N		10/1/2024	9/30/2026	2
Workforce Development, Iowa Department of	Iowa Workforce Development ADULT WIOA 2025 application	17.258	\$0	\$0	N		7/1/2025	6/30/2028	6
Workforce Development, Iowa Department of	Iowa Workforce Development DW WIOA 2025 application	17.278	\$4,826,678	\$0	N		7/1/2025	6/30/2028	7
Workforce Development, Iowa Department of	Iowa Workforce Development YOUTH WIOA 2025 application	17.259	\$4,733,939	\$0	N		4/1/2025	6/30/2028	6
Workforce Development, Iowa Department of	Iowa Workforce Development FY 2025 WOTC Change 2 Funding Allotments	17.271	\$104,351	\$0	N		10/1/2024	9/30/2026	2
Workforce Development, Iowa Department of	Iowa Workforce Development ES WP 2025 application	17.207	\$5,953,674	\$0	N		7/1/2025	9/30/2027	65
Workforce Development, Iowa Department of	Iowa Workforce Development WIG WP 2025 application	17.207	\$435,283	\$0	N		7/1/2025	9/30/2028	3
Workforce Development, Iowa Department of	FY 2025-2027 Iowa Foreign Labor Certification Grant	17.273	\$408,178	\$0	N		10/1/2025	9/30/2026	3
Workforce Development, Iowa Department of	Fiscal Year (FY) 2025 Funding Allotments and Operating Guidance for Unemployment Insurance (UI) Reem	17.225	\$2,250,072	\$0	N		1/1/2025	9/30/2026	31
Workforce Development, Iowa Department of	Iowa Workforce Development PY25 SCSEP Application	17.235	\$997,377	\$110,860	N		7/1/2025	6/30/2026	3
Workforce Development, Iowa Department of	Iowa Workforce Development Industry-driven Skills Training Fund	17.28	\$4,682,663	\$0	N		10/1/2025	6/30/2029	2
Subtotal IWD			\$53,280,372	\$110,860					

Total **\$824,633,992** **\$50,879,490**



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 2025*
- **Fiscal Topic:** *Revitalize Iowa’s Sound Economy (RISE) Program*
- **Fiscal Topic:** *Special License Plates*
- **Fiscal Topic:** *Automatic Traffic Enforcement System*
- **Fiscal Topic:** *All-Terrain Vehicles*
- **Fiscal Topic:** *All-Terrain Vehicle Registration Fee Fund*

FISCAL TOPICS

Fiscal Services Division

December 18, 2025



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:

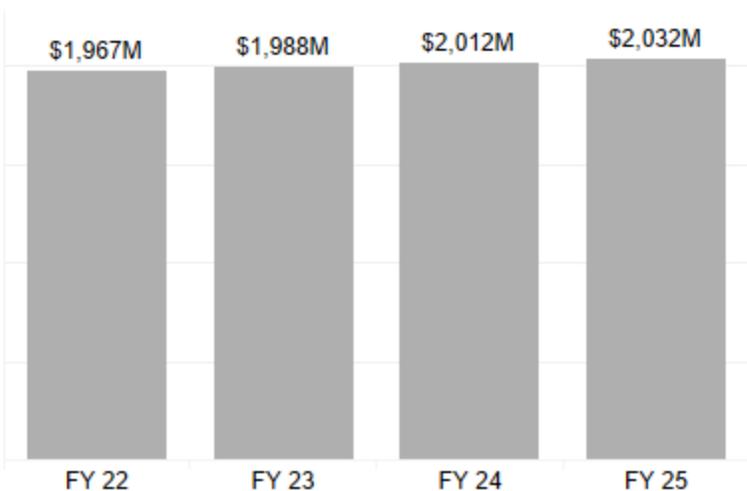
All motor vehicle registration fees and all licenses and excise taxes on motor vehicle fuel, except cost of administration, shall be used exclusively for the construction, maintenance, and supervision of the public highways exclusively within the state or for the payment of bonds issued or to be issued 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 in FY 2009. 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, Fund these fees had been deposited in the RUTF.

Between the two funds, total available revenue collected by the State has grown at an average of 2.0% since FY 2022.

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

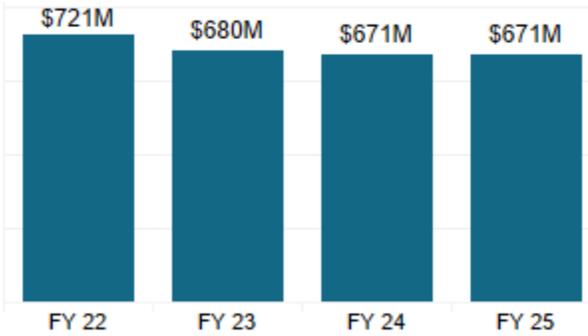
Iowa fuel taxes are set on a per gallon basis and are currently the single largest source of revenue to the RUTF. Taxed fuels include gasoline, ethanol-blended gasoline, diesel, biodiesel, and other fuels used in transportation. The Iowa Department of Revenue, which is responsible for annually setting 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. Total fuel consumption would not change in FY 2025 when compared to FY 2024.

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 2022 have averaged 1.5% 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 2025 and has grown at an average of 3.3% since FY 2022.

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](#).

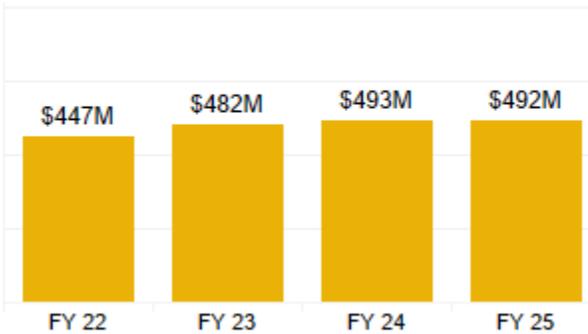
Fuel Taxes



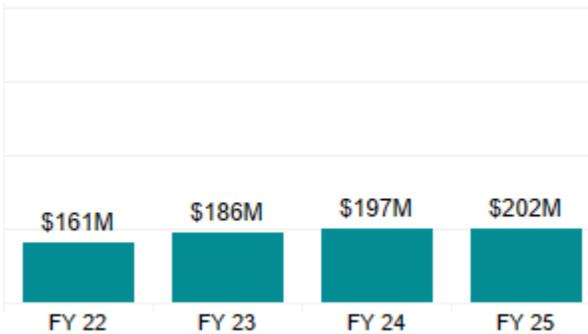
Annual Vehicle Registration Fees



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 in which 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 2024	FY 2025
Resources		
Balance Brought Forward	\$ 194,572,458	\$ 203,008,670
Revenues		
Fuel Taxes	670,746,438	671,258,785
Vehicle Registration Fees	651,892,512	666,891,539
Fee for New Registration	492,607,979	491,694,900
Truck Regis. Fees & Prorate	91,010,527	89,875,880
Statutory Allocations Fund	59,001,336	56,799,830
Other	47,094,414	55,031,296
Total Revenues	2,012,353,206	2,031,552,230
Total Resources	\$ 2,206,925,664	\$ 2,234,560,900
Expenses		
Appropriation	62,728,263	59,742,952
Statutory Off-the-Top	142,103,723	145,268,510
TIME-21 Dist.	224,900,313	224,946,041
Final Distributions	1,576,013,051	1,592,395,039
Total	\$ 2,005,745,350	\$ 2,022,352,542
<i>Reversions</i>	<i>1,828,112</i>	<i>1,858,708</i>
Balance Carried Forward	\$ 203,008,426	\$ 214,067,066

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 the TIME-21 Fund has reached \$225.0 million, fees subject to the TIME-21 allocation remain in the RUTF.

TIME-21 Fund Revenues and Expenditures

	FY 2024	FY 2025
Revenues		
Annual Registration Fees	\$ 206,212,704	\$ 206,248,102
Other Fees	18,687,609	18,697,939
Interest	99,687	53,959
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 the **Fiscal Topic:** [Statutory Off-the-Top Allocations from the Road Use Tax Fund FY 2025](#). 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 the **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 2024 Distribution		FY 2025 Distribution	
	RUTF	TIME-21	RUTF	TIME-21
Statutory Off-The-Top	\$ 142,103,723	\$ 0	\$ 145,268,510	\$ 0
Appropriations	62,728,263	0	59,742,952	0
Final Distribution	1,576,013,051	225,000,000	1,592,395,039	225,000,000
Total	\$ 1,780,845,037	\$ 225,000,000	\$ 1,797,406,501	\$ 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 2024 Distribution		FY 2025 Distribution	
	RUTF	TIME-21	RUTF	TIME-21
Primary Road Fund	\$ 749,065,002	\$ 135,000,000	\$ 756,847,839	\$ 135,000,000
Secondary Road Fund	385,393,943	45,000,000	389,398,213	45,000,000
Street Construction Fund	315,395,790	45,000,000	318,679,877	45,000,000
Farm-to-Market Fund	126,158,316	0	127,469,110	0
Total	\$ 1,576,013,051	\$ 225,000,000	\$ 1,592,395,039	\$ 225,000,000

Related Statutes

Iowa Code section [312.2](#)

FISCAL TOPICS

Fiscal Services Division

December 15, 2025



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

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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 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.

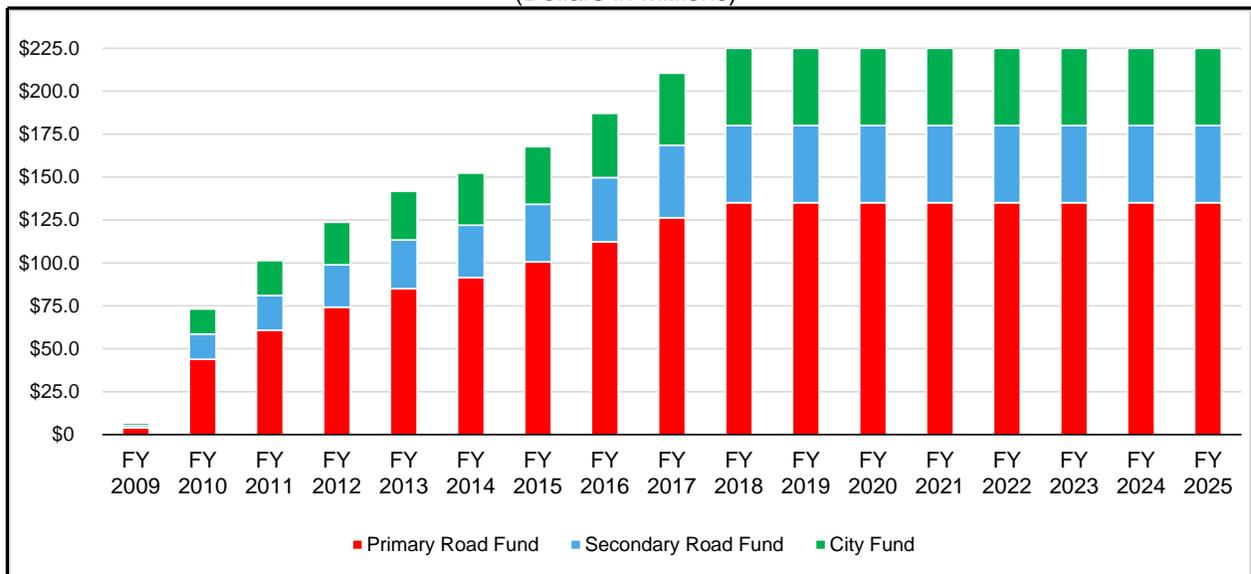
Fund Distributions

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 (Transportation — Administration Regulation, Enforcement, and Funding Act), 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 rights-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 has 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.

Figure 1 shows the total amount of funding and distributions from the TIME-21 Fund.

Figure 1 — TIME-21 Fund and Distributions
(Dollars in Millions)



Information regarding funds distributed to cities and counties can be found on the Iowa DOT [website](#).

FISCAL TOPICS

Fiscal Services Division

December 11, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2025

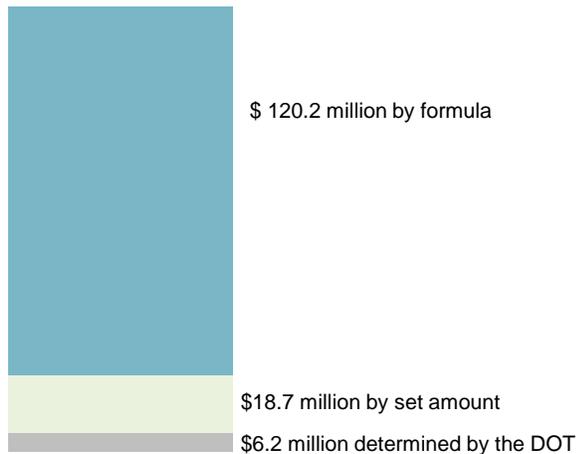
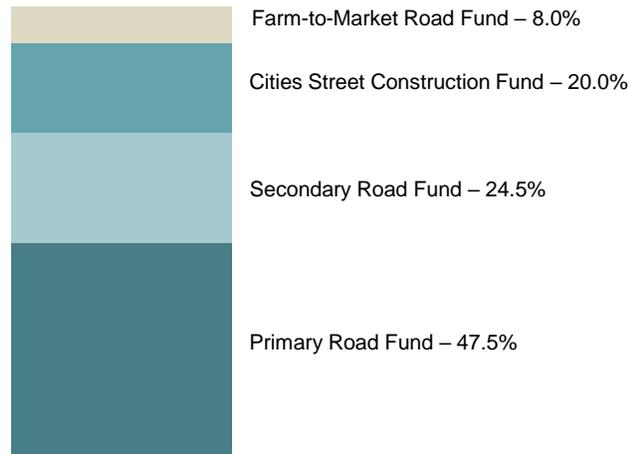
This **Fiscal Topic** examines the statutory allocations from the Road Use Tax Fund (RUTF) in FY 2025. The RUTF is the primary collection point for road-funding revenue in Iowa. Revenue deposited in the RUTF is distributed to four different road funds by a formula set out in Iowa Code section [312.2](#), 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 are a total of 19 separate allocations, which consist of the following:

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

In FY 2025, a total of \$145.1 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 2025, the TIME-21 Fund collected \$225.0 million in revenue.

² In FY 2025, there was a total of \$59.7 million in appropriations.

More Information

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Allocated to:	FY 2025	Formula	Year Enacted
<p><u>Commercial and Industrial Network (CIN)</u> 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>	<p>State: \$24.1 million Counties: \$6.0 million Cities: \$12.1 million</p>	<p>1.75 cents per gallon to RISE. DOT: 1.0 cent Counties: 0.25 cent Cities: 0.50 cent</p> <ul style="list-style-type: none"> 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>	\$6.0 million	<p>An amount equal to 0.25 cent per gallon of motor fuel excise tax.</p> <ul style="list-style-type: none"> Iowa Code section 312.2(10) 	1989
<p><u>Parks and Institutional Roads</u> 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>	\$11.4 million	<p>An amount equal to 0.65% of all RUTF receipts.</p> <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>	\$8.7 million	<p>An amount equal to 0.5% of all RUTF receipts.</p> <ul style="list-style-type: none"> Iowa Code section 312.2(11) 	1987

Allocated to:	FY 2025	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.	\$2.4 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
Living Roadway Trust Fund 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
Secondary Bridge Fund 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 2025	Formula	Year Enacted
<u>City Bridge Fund</u> Allocation to the City Bridge Fund to support the construction and maintenance of city bridges.	\$500,000	\$500,000 per year. <ul style="list-style-type: none"> • 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.	\$162,362	An allocation of \$225,000 or enough to fund the cost of personal delivery of driver's license suspension notices by law enforcement officers. <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> • 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.	\$6.0 million	An allocation sufficient to pay the costs of producing license plates. <ul style="list-style-type: none"> • 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.	\$242,511	<ul style="list-style-type: none"> • Iowa Code sections 422.110 through 422.112 	1977

Doc ID 1544327

FISCAL TOPICS

Fiscal Services Division

October 7, 2025



Ground Floor, State Capitol Building

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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:

- Establishing, constructing, improving, and maintaining 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) proves 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.

RISE funds are eligible for public road access for industrial, manufacturing, warehousing, distribution, and professional offices. RISE funding cannot be used to fund private road access for commercial projects, personal services, residential developments, 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](#) (Motor Fuel Tax and Vehicle Use Act), 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 (Highways, Roads, and Streets Act), decreased the excise tax on motor fuel, special diesel fuels, and other special 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 (Road Construction and Maintenance Revenue Act), 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

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www.legis.iowa.gov

section 41 (Infrastructure and Capital Projects — Loans, Grants, and Bonding Act), which was 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 and receives Commission approval. 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 163.7](#).

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 law 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 DOT’s [website](#).

RISE Awards FY 2020 through FY 2025

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 2020 through FY 2025. In FY 2023, there were no jobs reported as created or retained through the RISE Program.

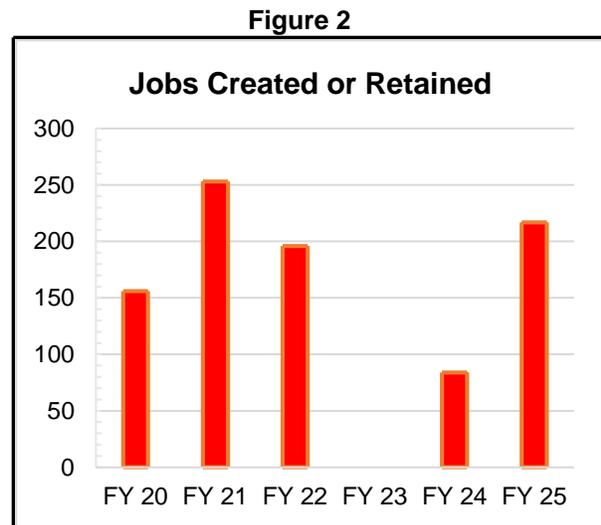
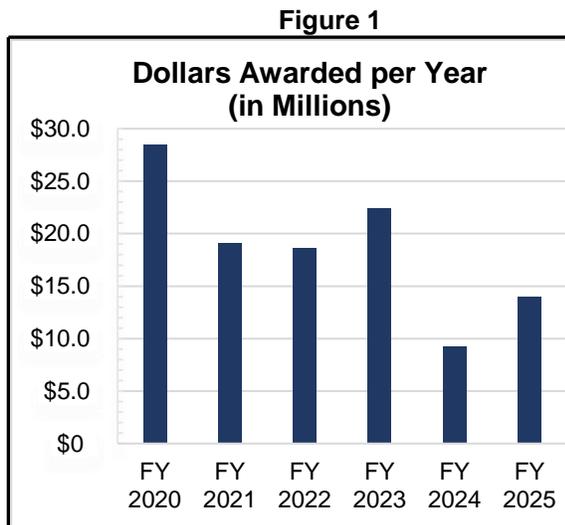


Figure 3 and **Figure 4** show the amount of RISE funding awarded to counties and cities and the amount of RISE funding awarded to Local Development Projects and Immediate Opportunity Projects for FY 2020 through FY 2025. In FY 2023, no RISE funding was awarded for Immediate Opportunity Projects. In FY 2024, counties did not receive RISE funding.

Figure 3

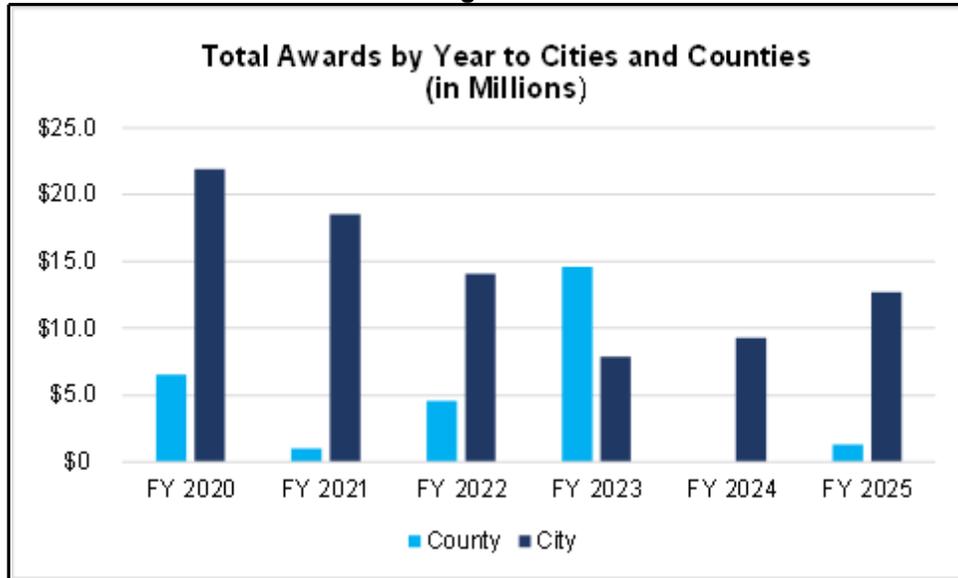
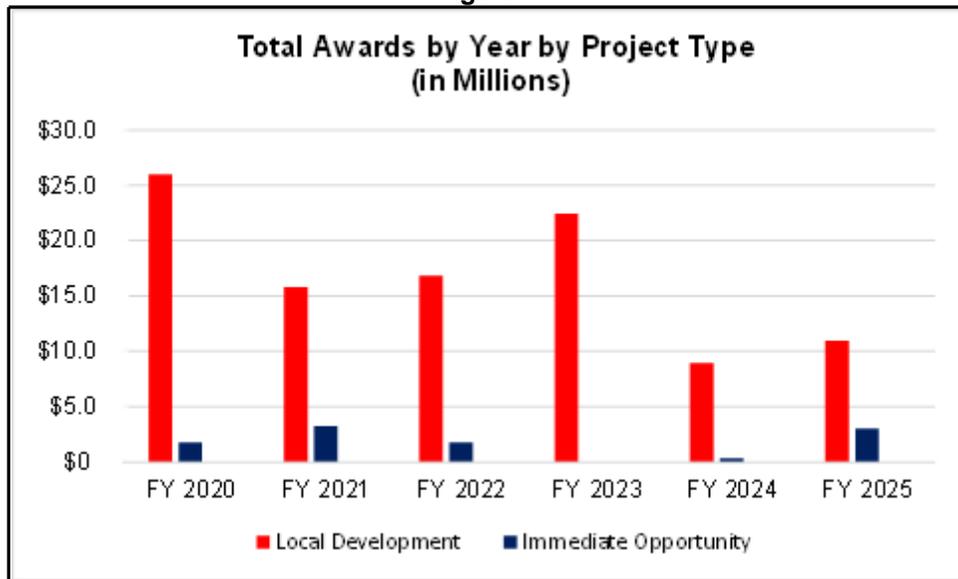


Figure 4



Doc ID 1543776

FISCAL TOPICS

Fiscal Services Division

October 10, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

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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

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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

November 4, 2025



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Automatic Traffic Enforcement 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

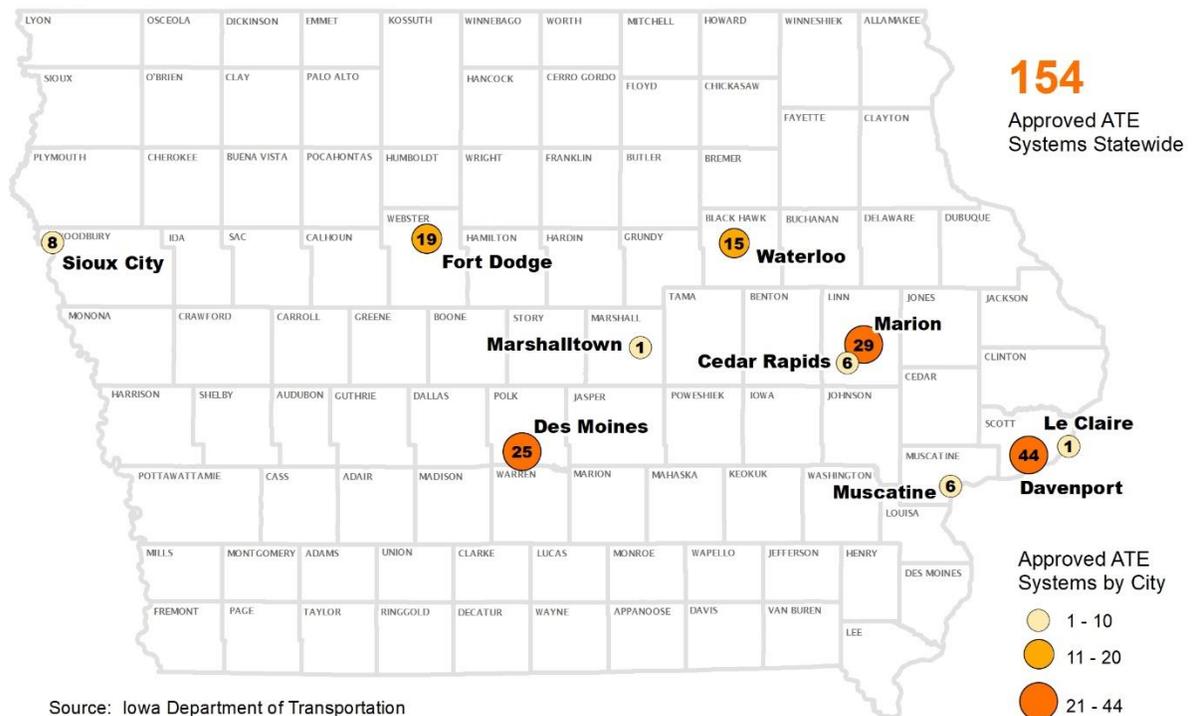
Department of Transportation: iowadot.gov/traffic/Automated-Traffic-Enforcement
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- \$250 for speeds greater than 25 and up to 30 miles per hour over the speed limit.
- \$500 for speeds greater than 30 miles per hour over the speed limit.

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



Doc ID 1463014

FISCAL TOPICS

Fiscal Services Division

January 5, 2026



Ground Floor, State Capitol Building

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All-Terrain Vehicles

Background

Iowa Code chapter [321I](#) defines all-terrain vehicles (ATVs) as motorized vehicles with no fewer than three and no more than six nonhighway tires that are limited in engine displacement to less than 1,000 cubic centimeters, total dry weight to less than 1,200 pounds, and has a seat or saddle designed to be straddled by the operator and handlebars for steering control. Iowa Code chapter 321I also considers off-road motorcycles (ORMs) and off-road utility vehicles (UTVs) to be ATVs for the purposes of titling and registration. Generally, persons operating an ORM or UTV are also subjected to the same regulations applicable to the operator of an ATV.

Registered ATVs can be operated on public land, public ice, and designated riding trails in Iowa so long as they are displaying a current registration sticker. An ATV is not required to be registered when it is operated on privately owned land. Persons between the ages of 12 and 18 are required to obtain a valid education certificate approved by the Department of Natural Resources (DNR) and have the certificate in their possession while operating an ATV on public land, public ice, a designated riding trail, or land purchased with ATV registration funds within the State. Persons under 12 years old are prohibited from operating an ATV on public land and ice unless the person is under the direct supervision of a responsible parent or guardian who has ATV experience, is licensed, and is at least 18 years old. The education instruction, certificate, and associated fee requirements are not required for persons operating an ORM or UTV, those 18 years old or older, and those operating on private land.

Registered ATVs can also be operated on certain highways, including undivided two-lane primary roads that are not part of the interstate road system and paved secondary roads, but only over the most direct route to an ATV park or designated riding trail, the nearest unpaved secondary road, an authorized city street, or the operator's residence. A registered ATV may be operated on all unpaved secondary roads and certain paved secondary roads if authorized by the county board of supervisors. When ATVs are operating on public roads, drivers must be 18 years old or older with a valid driver's license, the ATV's headlights must always be on, the ATV must display a slow-moving vehicle sign, and the ATV cannot exceed 35 miles per hour. Except when operated between sunrise and sunset and incidental to the ATV's use for agricultural purposes, an operator must carry proof of financial coverage while operating an ATV on a highway. An ATV is a motor vehicle for purposes of Iowa Code chapter [321](#) and must comply with vehicle equipment regulations.

Registration

All ATVs operating on public land, public ice, or designated riding trails must be registered within the State through the county recorder's office. When an ATV is registered, a registration decal is issued and must be displayed on the ATV as required by the DNR, and the operator must have the registration certificate either in the vehicle or on the person while the ATV is in use. Registrations for ATVs are renewed annually. The annual renewal period for registrations without penalty is September 1 through December 31. Registration renewals for ATVs, including UTVs and ORM, may be renewed through the [Iowa DNR Online License System](#). Persons who are not Iowa residents can apply for a nonresident

More Information

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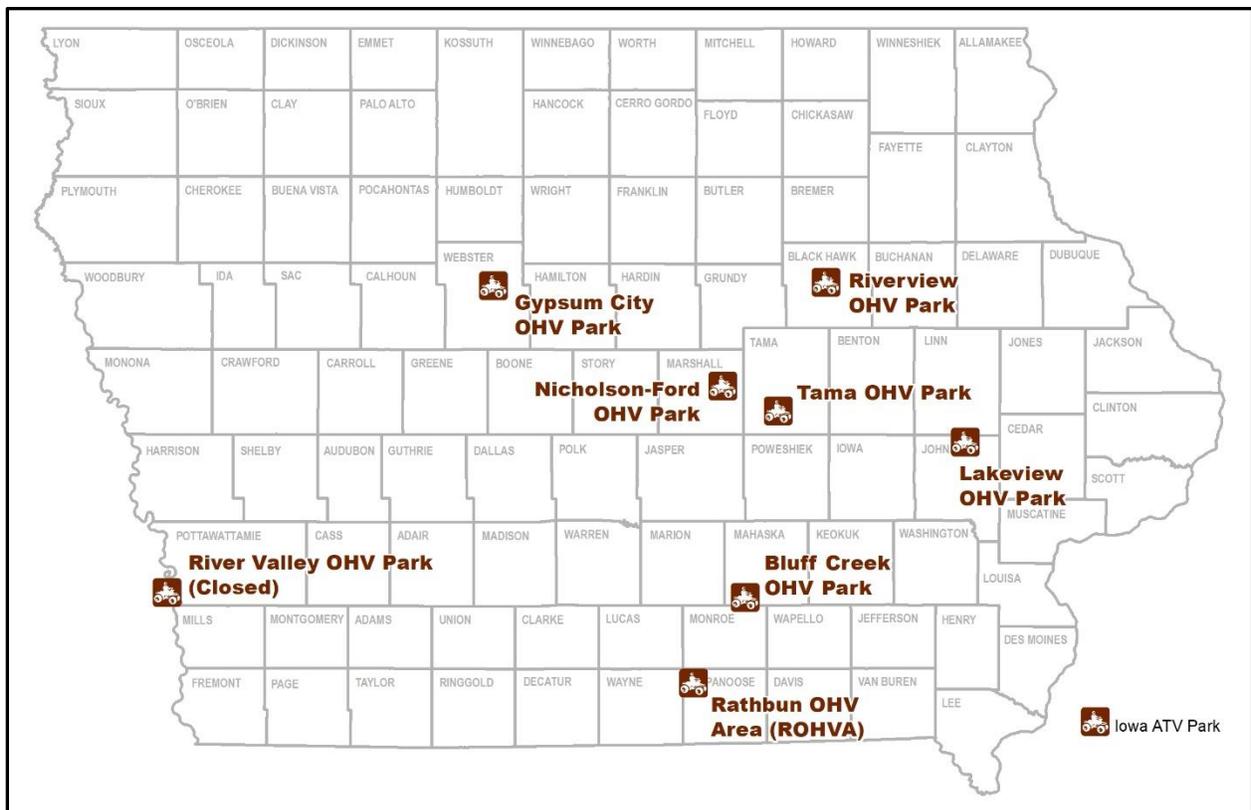
user permit.

Registration fees for new registrations, renewals, and nonresident user permits are \$15 with a required writing fee of \$2 and, if applicable, a license agent fee of \$1, which is retained by the licensing agent. Nonresident user permits and registration renewals may include a \$1.50 administration fee established by the Natural Resource Commission (NRC). When fees are collected, the fees are deposited into the ATV Registration Fee Fund. The ATV Registration Fee Fund is administered by the DNR, and funds must be approved by the NRC. More information on the ATV Registration Fee Fund can be found on the Legislative Services Agency (LSA) [website](#).

Designated Riding Trails

Designated riding trails are dedicated parks or trails for ATVs in Iowa off the highways, known as off-highway vehicle (OHV) parks. Many of the parks are managed by local clubs, associations, or municipal governments. The DNR provides law enforcement assistance for these areas. The State administers a grant program for the acquisition, operation, and development of ATV trails and designated OHV parks in the State. This program is funded by the ATV Registration Fee Fund. Iowa currently has eight OHV parks, but only seven are currently open for use since the River Valley OHV Park is currently closed until further notice due to flood damage sustained in 2019. The eight parks are listed below followed by a map showing their locations:

- Bluff Creek OHV Park, located in Eddyville.
- Gypsum City OHV Park, located in Fort Dodge.
- Lakeview OHV Park, located in Solon.
- Nicholson-Ford OHV Park, located in Marshalltown.
- Rathbun OHV Area (ROHVA), located in Plano.
- River Valley OHV Park, located in Council Bluffs.
- Riverview OHV Park, located in Waterloo.
- Tama OHV Park, located in Tama.



ATV Regulations in Neighboring States

Illinois:

In Illinois, ATVs purchased after January 1, 1998, are required to be titled. The titling fee is \$30 and is issued through the Illinois Secretary of State. All-terrain vehicles are regulated as nonhighway vehicles in the state and are prohibited from being operated on roadways unless authorized by the Illinois DNR, a municipality, a township, a county, or another unit of local government. Residents are not required to take an educational course.

Where authorized, ATVs can only be used on roads with speed limits of 35 miles per hour or less. Illinois currently has 28 riding trails within the state. Many of the state's trails are on or along resort and hotel properties. The Illinois DNR administers an Off-Highway Vehicle Usage Stamp that generates funding for expanding access to trails. Currently, there are approximately 250,000 ATVs titled in Illinois.

Minnesota:

In Minnesota, ATVs are split between two classes. Class 1 ATVs are vehicles with a width of 50 inches or less, and Class 2 ATVs are vehicles with a width of more than 50 inches but less than 65 inches. Starting July 1, 2025, drivers and passengers of Class 2 ATVs will be required to wear seatbelts when operating on public lands or roads. All ATVs are required to be registered within the state.

The registration fee is \$60 for three years plus an \$8.50 issuing fee. There is a \$60 renewal fee plus a \$6 issuing fee. Anyone under the age of 18 must wear a Minnesota Department of Transportation (DOT)-approved helmet. All operators of ATVs must complete an online ATV safety training course if they intend to operate on public lands or trails. Anyone between the ages of 10 and 15 must take an additional hands-on ATV course.

There are currently 79 state trails for ATVs to ride on. All-terrain vehicles are allowed on private property and dedicated trails. Use of ATVs on city streets, county roads, and highways varies by county, city, town, class of vehicle, and age of the operator. In calendar year (CY) 2024, the Minnesota DNR recorded 557,000 ATVs registered in Minnesota.

Missouri:

In Missouri, ATVs are required to be titled and registered within the state. The cost for titling an ATV is \$8.50 plus a \$9 processing fee. The registration fee is \$10.25 plus a \$9 processing fee. All-terrain vehicles cannot operate on roads or highways except under the following specific exceptions or special permits:

- Operation by a governmental entity for official use.
- Operation for agricultural purposes or industrial on-premises purposes between the official sunrise and sunset on the day of operation.
- Occasional operation by handicapped persons for short distances only on the state's secondary roads.

Cities may issue special permits to licensed drivers for special use of ATVs on highways within the city limits. Fees for the permits are \$15 and may be collected and retained by cities. A portion of the state sales tax collected from ATV sales is directed into the Conservation Fund. This Fund is used by the Missouri Department of Conservation for the use of maintenance on designated riding trails; however, the Fund is not used exclusively on designated riding trails.

There are no specific driver's education requirements for operating an ATV in Missouri. For an ATV to be operated, the operator only needs a driver's license or chauffeur's license. As of September 2025, there are an estimated 47,000 ATVs actively registered in Missouri.

Nebraska:

In Nebraska, minibikes are considered ORMs. An ATV certificate of title is required for all ATVs sold on or after January 1, 2004. A certificate of title is required for all UTVs purchased on or after January 1, 2011. All-terrain vehicles purchased prior to January 1, 2004, may be issued a certificate of title at the request of the owner with the presentation of the appropriate documentation to the owner's county treasurer. Certificates of title issued for ATVs are intended as proof of ownership only and will contain the

statement, “Not to Be Registered for Road Use.” There is a \$10 certificate of title fee and sales tax that must be paid to the county treasurer at the time of title issuance.

All-terrain vehicles are generally for off-road use only. Minibikes are not allowed on-road. All-terrain vehicles have limited on-road use restricted by Nebraska Revised Statute [§60-6,355](#) (2025) through [§60-6,362](#) (1993) and used for special circumstances such as farming and agricultural use. Operating restrictions on or across public roadways within the corporate limits of a city (if authorized by city ordinance) or within an unincorporated village (if authorized by the county board by resolution) include the following:

- The operator must have a valid farm permit or Class O driver’s license.
- The operator must carry liability insurance coverage for ATVs.
- Operation of ATVs must occur between sunrise and sunset.
- An ATV’s speed cannot exceed 30 miles per hour.
- Headlights and taillights must be turned on.

The operation of an ATV should not occur on a controlled access highway with more than two marked traffic lanes. To cross a highway, other than a controlled access highway with more than two marked traffic lanes, the following conditions must be met:

- The cross must be made at an approximately 90 degree angle with no obstruction that would prevent a safe and quick cross.
- A complete stop must occur before crossing the shoulder or roadway of the highway.
- The operator must yield the right-of-way to all oncoming traffic.
- Crossing a divided highway must occur at an intersection.
- Both the headlight(s) and taillight(s) of the vehicle must be on.

The Nebraska Game and Parks Commission does not have designated trails. All-terrain vehicles in the parks are restricted to roadways, parking areas, or trails specifically designated for vehicle use. They are not to be used off-road or on recreational trails. The exception is both ATVs and snowmobiles, which may be operated during the winter on over 25 frozen wildlife management area (WMA) lakes as long as the ice is at least eight inches thick and there is no “prohibited by” signage. Additionally, Nebraska has approximately seven total miles of trails that are available for snowmobile usage as long as there is a minimum of six inches of snow on the ground. These seven miles are split between two state recreation area trails and one state park. The snowmobiles must be registered with the Nebraska Department of Motor Vehicles (DMV) and have a valid Nebraska state park entry permit affixed to the front of the vehicle.

All-terrain vehicles and snowmobiles do not require any license because they are not allowed on-road. The exception is for ATVs to operate on public roadways where authorized as listed above. Although no special course is required, operators must pass the normal Class O licensing test or have a farm permit. As of 2024, the total number of ATVs that have active and valid titles in Nebraska is 109,000.

South Dakota:

Similar to Illinois, ATVs in South Dakota are not required to be registered within the state but must be titled similarly to other motor vehicles. The titling fee depends on the size of the engine and the age of the vehicle. The titling fee typically ranges between \$12.60 and \$24. In South Dakota, snowmobiles and ATVs are considered separate. The fee for snowmobiles to be licensed is \$10 annually, with \$2 of each fee payment set aside for the snowmobile trails fund. A portion of state park fees and camping fees goes to the snowmobile trails fund.

All-terrain vehicles are allowed to operate in ditches, to cross public streets from one side to the other, and to operate on designated state trails of the Department of Game, Fish, and Parks. There are approximately 1,500 miles of snowmobile trails within the state. During the winter, the trails are exclusively used by snowmobiles; however, the trails are open to ATVs during the rest of the year.

Under South Dakota Codified Law (SDCL) [32-20-13](#), an ATV can be licensed as a motorcycle, in which case it can be driven on streets and some highways. However, if the motorist licenses the vehicle as a motorcycle for highway use, SDCL 32-20-13 prohibits the motorist from operating the ATV on an

interstate highway. The same statute allows the South Dakota Transportation Commission or any board of county commissioners by ordinance to prohibit ATVs from operating in any highway ditch along any section of highway under its jurisdiction.

Operators of ATVs are required to have a motor vehicle driver's license or permit certified by a state testing officer, but the South Dakota DMV may waive testing if the operator completes a motorcycle safety course. South Dakota Codified Law [32-20-12](#) allows a person 12 years of age or older to operate an off-road vehicle in a highway ditch (but not along an interstate) if the vehicle stays as close as possible to the outer edge of the highway right-of-way. The current estimate of titled ATVs in South Dakota is 60,147, and the current estimate of titled snowmobiles is 10,047.

Related Statutes

Iowa Code chapter [321I](#)

Iowa Administrative Code [571—28](#), [571—46](#), and [571—50](#)

Doc ID 1543036

FISCAL TOPICS

Fiscal Services Division

November 10, 2025



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All-Terrain Vehicle Registration Fee Fund

Background

The All-Terrain Vehicle (ATV) Registration Fee Fund was created during the 2004 Legislative Session.¹ The ATV Registration Fee Fund is administered by the Department of Natural Resources (DNR) with administrative rules approved by the Natural Resource Commission (NRC). The ATV Registration Fee Fund provides funding for grants, subgrants, contracts, or cost-sharing for ATV programs to political subdivisions or incorporated private organization funds and may be used for the acquisition of land, development and maintenance of designated riding areas and trails, and operation of ATV recreational riding areas. The Fund cannot be used for law enforcement purposes outside of a designated off-highway vehicle recreational riding area or for purchasing, installing, or maintaining signs along a highway outside of a designated off-highway vehicle recreational riding area. All programs using cost-sharing, grants, subgrants, or contracts must establish and implement an education instruction program either singly or in cooperation with other all-terrain vehicle programs.

One major expenditure from the Fund is safety education. The aim of safety education is to reduce the amount of accidents, injuries, property damage, and fatalities due to ATV operation. Courses teach students where to ride an ATV, ATV maintenance, and environmental concerns regarding ATV use. The second major expenditure is the Cost-Share Program. This includes the purchase of machinery, materials, and other activities related to trail development. The ATV Cost-Share Program grants are subject to the endorsement of an approval committee and final consent of the DNR Director. The approval committee consists of three members appointed by the DNR Director and two members appointed by the President of the Off-Highway-Vehicle Association.

Fund Revenue

Revenue in the ATV Registration Fee Fund is made up of new and annual registration fees from ATVs, which include utility-terrain vehicles (UTVs), and off-road motorcycles (ORMs). Registration fees are \$18.50, with \$2.50 going to the county recorder where the vehicle is registered. The Fund also collects revenue from fines and penalties from violations of operators on designated riding areas and failure to register vehicles. The DNR must allocate no less than 50.0% of the ATV Registration Fee Fund to the Cost-Share Program. **Figure 1** shows the current funding balance and expenditures for the fund in FY 2023 to FY 2025.

¹ 2004 Iowa Acts, ch. [1132](#), §47

More Information

Iowa DNR: www.iowadnr.gov/things-do/highway-vehicles/registration-fees
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Figure 1 — ATV Registration Fee Fund Resources and Expenses

	Actual FY 2023	Actual FY 2024	Actual FY 2025
Resources			
Beginning Balance	\$ 3,569,975	\$ 4,148,967	\$ 4,634,210
Fees, Licenses, & Permits	2,082,523	2,190,202	2,564,931
Total Resources	\$ 5,652,497	\$ 6,339,169	\$ 7,199,141
Expenses			
Facility Maintenance Supplies	\$ 2,237	\$ 1,286	\$ 6,156
Equipment Maintenance Supplies	196	3,327	1,429
Professional & Scientific Services	200,623	209,835	220,911
Outside Services	0	0	5,337
Intra-State Transfers	403,267	478,681	483,212
Equipment	310,207	204,066	322,552
Equipment -Non-Inventory	7,233	0	0
State Aid	579,767	801,763	786,341
Capitals	0	6,000	0
Total Expenses	\$ 1,503,530	\$ 1,704,959	\$ 1,825,938
Ending Balance	\$ 4,148,967	\$ 4,634,210	\$ 5,373,203

Related Statutes and Administrative RulesIowa Code chapter [321I](#)Iowa Administrative Code [571—28](#), [571—46](#), and [571—50](#)

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Infrastructure Section

Analysis of the Governor's Budget Recommendations

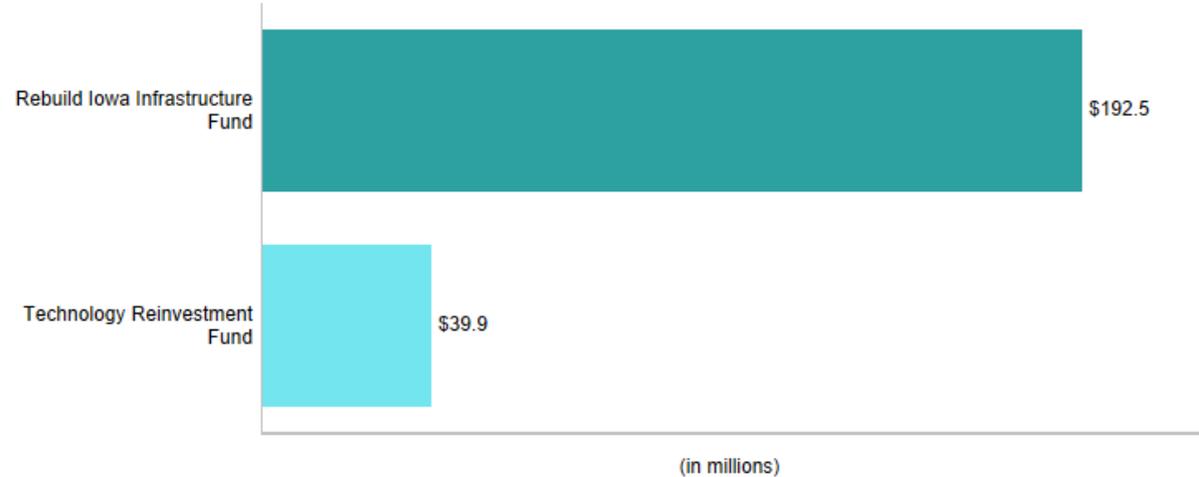
The following section contains the Governor's Recommendations for the Infrastructure Appropriations Act.

INFRASTRUCTURE

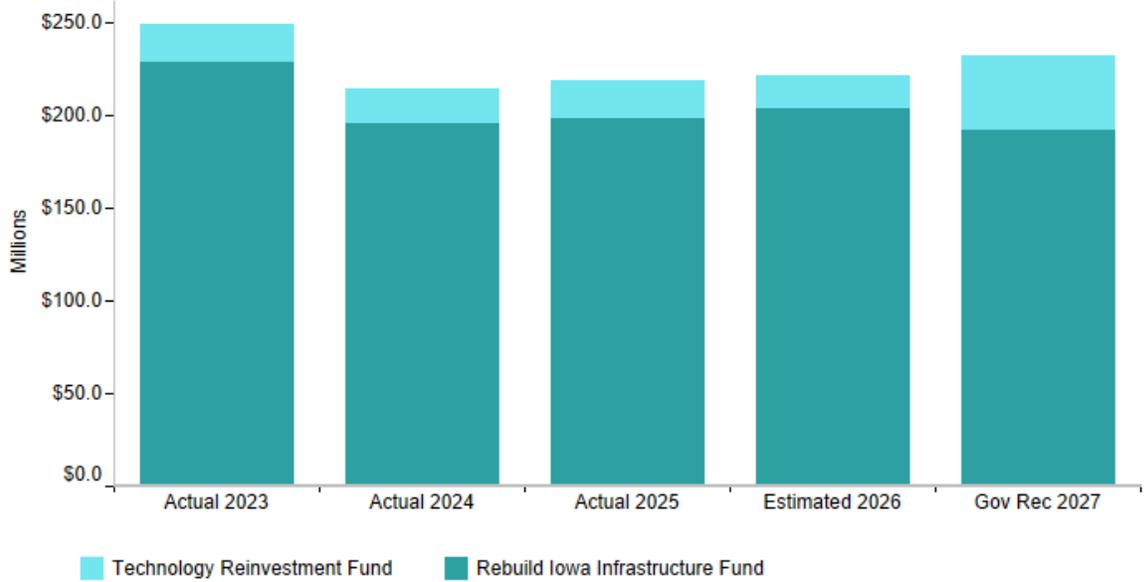
Overview and Funding History

Infrastructure Overview: Primary infrastructure funding sources for FY 2027 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 \$39,925,002 from the RIIF for FY 2026.

FY 2027 Governor's Recommendations
Total: \$232,421,980



Funding History



Other Fund Recommendations

The figure on the following pages shows total recommended appropriations of \$232,421,980, which includes \$192,496,978 from the RIIF and \$39,925,002 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 \$39,925,002 to the TRF, which results in total recommended appropriations of \$274,421,980. 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 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
Administrative Services Capitals				
Administrative Services - Capitals				
Major Maintenance - RIIF	\$ 22,000,000	\$ 22,000,000	\$ 22,000,000	\$ 0
Historical Building Repairs - RIIF	0	5,000,000	0	-5,000,000
Routine Maintenance (Standing) - RIIF	2,000,000	2,000,000	2,000,000	0
Elevator Upgrades/Replacements - RIIF	5,364,500	0	0	0
Major Main. W. Capitol Steps - RIIF	2,000,000	0	0	0
Underground Railroad Markers - RIIF	0	40,000	0	-40,000
Terrace Hill - RIIF	0	0	1,000,000	1,000,000
Total Administrative Services Capitals	\$ 31,364,500	\$ 29,040,000	\$ 25,000,000	\$ -4,040,000
Agriculture and Land Stewardship, Dept of				
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	0	-10,000,000
Fertilizer Management - RIIF	1,000,000	1,000,000	1,000,000	0
Renewable Fuel Infra. Fund - Supplement - RIIF	2,000,000	0	0	0
Renewable Fuel Infra. Fund - Corrective Awards - RIIF	2,000,000	0	0	0
Total Agriculture and Land Stewardship, Dept of	\$ 23,200,000	\$ 19,200,000	\$ 9,200,000	\$ -10,000,000
Veterans Affairs, Department of				
Veterans Affairs, Dept. of				
Cemetery Equipment Replacement - RIIF	\$ 168,388	\$ 0	\$ 0	\$ 0
Total Veterans Affairs, Department of	\$ 168,388	\$ 0	\$ 0	\$ 0
Attorney General				
Justice, Dept. of				
AG Cybersecurity and Technology - TRF	\$ 278,503	\$ 0	\$ 0	\$ 0
Total Attorney General	\$ 278,503	\$ 0	\$ 0	\$ 0
Blind Capitals, Department for the				
Dept. for the Blind Capitals				
Building Repairs - RIIF	\$ 225,600	\$ 559,000	\$ 250,000	\$ -309,000
Total Blind Capitals, Department for the	\$ 225,600	\$ 559,000	\$ 250,000	\$ -309,000
Corrections Capitals				
Corrections Capitals				
DOC Technology - TRF	\$ 0	\$ 0	\$ 697,425	\$ 697,425
DOC Capitals Request - RIIF	0	0	8,137,500	8,137,500
Camera System Upgrades - TRF	2,464,779	0	0	0
IMCC Pharmacy Technology Upgrades - TRF	200,000	0	0	0
IMCC Data and Voice Network Switching Replac. - TRF	100,000	0	0	0
ICIW Data and Voice Network Switching Replac. - TRF	500,000	0	0	0
IMCC ICIW Server Replacements - TRF	200,000	0	0	0
CBC Technology Updates - TRF	139,500	0	0	0
DOC FY26 Technology Projects and Upgrades -TRF	0	3,013,466	0	-3,013,466
DOC-CBC District 4 Renovation and Office Construction - RIIF	0	4,163,847	2,775,898	-1,387,949
Total Corrections Capitals	\$ 3,604,279	\$ 7,177,313	\$ 11,610,823	\$ 4,433,510

Other Fund Recommendations, Continued

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Destination Iowa - RIIF	10,000,000	10,000,000	10,000,000	0
Regional Sports Authorities - RIIF	700,000	750,000	0	-750,000
Rural YMCA Grant Program - RIIF	250,000	0	250,000	250,000
USS Iowa Battleship - Deck Renov. - RIIF	750,000	0	0	0
IEDA Technology Reinvestment Projects - TRF	0	5,375,000	0	-5,375,000
Strategic Infrastructure Program Fund - RIIF	0	0	10,000,000	10,000,000
Local Government Shared Services Grant - RIIF	0	0	10,000,000	10,000,000
Library and Museum Renovation Project - RIIF	0	0	3,000,000	3,000,000
Facility Enhancement - RIIF	0	0	7,000,000	7,000,000
Total Economic Development Authority	\$ 21,700,000	\$ 26,125,000	\$ 50,250,000	\$ 24,125,000
<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
Education, Dept. of	\$ 3,327,000	\$ 3,327,000	\$ 3,327,000	\$ 0
Iowa PBS				
Digital Asset Management System - TRF	\$ 196,000	\$ 0	\$ 0	\$ 0
Total Education, Department of	\$ 3,523,000	\$ 3,327,000	\$ 3,327,000	\$ 0
<u>Education Capitals</u>				
Education Capitals				
Giangreco Building Roof Repair - RIIF	\$ 0	\$ 0	\$ 11,527,569	\$ 11,527,569
Total Education Capitals	\$ 0	\$ 0	\$ 11,527,569	\$ 11,527,569
<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
<u>Health and Human Services, Department of</u>				
Health and Human Services				
Lucas Building Renovation - RIIF	\$ 5,000,000	\$ 0	\$ 0	\$ 0
CCUSO Patient Doors Conversion - RIIF	50,000	0	0	0
CCUSO Renovation - RIIF	7,000,000	0	0	0
Woodward Tunnel Decentralization - RIIF	14,500,000	14,275,000	0	-14,275,000
Iowa Medical Examiner Office Expansion - RIIF	5,000,000	28,000,000	3,300,000	-24,700,000
MEME Maint. & Operations - TRF	330,000	0	0	0
Criminal Justice Info System (CJIS) - TRF	1,400,000	0	0	0
Justice Data Warehouse - TRF	282,664	0	0	0
Medicaid Technology - TRF	1,335,178	0	0	0
State Poison Control Center - TRF	34,000	34,000	42,080	8,080
Public Assistance Oversight - SNAP FIP IT - TRF	0	0	19,897,695	19,897,695
Public Assistance Oversight - Data Sources - TRF	0	0	1,633,361	1,633,361
OBBA IT Costs - TRF	0	0	3,473,690	3,473,690
Total Health and Human Services, Department of	\$ 34,931,842	\$ 42,309,000	\$ 28,346,826	\$ -13,962,174
<u>Iowa Finance Authority</u>				
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

Other Fund Recommendations, Continued

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
Judicial Branch Capitals				
Judicial Branch Capitals				
Judicial Building Improvements - RIF	\$ 475,000	\$ 0	\$ 0	\$ 0
Dallas Co Courthouse Renovation & Furniture - RIF	481,200	0	0	0
Johnson Co Courthouse Renovation & Furniture - RIF	111,000	0	0	0
Total Judicial Branch Capitals	\$ 1,067,200	\$ 0	\$ 0	\$ 0
Law Enforcement Academy				
Iowa Law Enforcement Academy				
Iowa Driving Training Facility - RIF	\$ 0	\$ 15,000,000	\$ 0	\$ -15,000,000
Firearms Range Training Facility - RIF	0	0	3,700,000	3,700,000
Total Law Enforcement Academy	\$ 0	\$ 15,000,000	\$ 3,700,000	\$ -11,300,000
Management, Department of				
DOM - Division of Information Technology				
DOM DoIT Cybersecurity - TRF	\$ 2,947,658	\$ 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	70,000	70,000	70,000	0
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Enterprise AI Capacity Expansion - TRF	0	0	2,510,000	2,510,000
DPS/DOT - MACH & TraCS Modernization - TRF	0	0	2,000,000	2,000,000
Socrata License - TRF	382,131	358,429	358,429	0
Iowa Integrated Justice (IIJ) - TRF	0	1,400,000	1,400,000	0
Justice Data Warehouse - TRF	0	282,664	282,664	0
Justice Data Warehouse Transition - TRF	0	290,000	0	-290,000
Management, Dept. of	\$ 617,131	\$ 2,566,093	\$ 6,786,093	\$ 4,220,000
Total Management, Department of	\$ 3,564,789	\$ 5,513,751	\$ 9,733,751	\$ 4,220,000
Natural Resources, Department of				
Natural Resources				
Water Trails Low Head Dam Prog. - RIF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIF	250,000	0	0	0
Derelect Buildings Program - RIF	0	0	1,000,000	1,000,000
Total Natural Resources, Department of	\$ 1,750,000	\$ 1,500,000	\$ 2,500,000	\$ 1,000,000
Natural Resources Capitals				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIF	5,000,000	5,000,000	5,000,000	0
State Park Accessibility - RIF	1,000,000	0	0	0
Law Enforcement Radios - TRF	1,565,000	0	0	0
Total Natural Resources Capitals	\$ 17,165,000	\$ 14,600,000	\$ 14,600,000	\$ 0
Public Defense, Department of				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 0	\$ 220,000	\$ 0	\$ -220,000
Total Public Defense, Department of	\$ 0	\$ 220,000	\$ 0	\$ -220,000
Public Defense Capitals				
Public Defense Capitals				
Facility/Armory Maintenance - RIF	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 0
Modernization of Readiness Ctrs - RIF	2,100,000	2,100,000	2,100,000	0
Camp Dodge Infrastructure Upgrades - RIF	550,000	550,000	550,000	0
Total Public Defense Capitals	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000	\$ 0

Other Fund Recommendations, Continued

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
<u>Homeland Security and Emergency Mgmt.</u>				
Homeland Security & Emergency Mgmt.				
Levee Improvement Fund - RIF	\$ 10,000,000	\$ 0	\$ 0	\$ 0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt.	\$ 10,400,000	\$ 400,000	\$ 400,000	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
State Interop. Comm. System - RIF	\$ 6,424,379	\$ 6,486,177	\$ 2,846,011	\$ -3,640,166
Public Safety Equipment Fund - RIF	2,500,000	0	0	0
Total Public Safety, Department of	\$ 8,924,379	\$ 6,486,177	\$ 2,846,011	\$ -3,640,166
<u>Public Safety Capitals</u>				
Public Safety Capitals				
DPS Technology Projects - TRF	\$ 0	\$ 0	\$ 300,000	\$ 300,000
Total Public Safety Capitals	\$ 0	\$ 0	\$ 300,000	\$ 300,000
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIF	\$ 26,500,000	\$ 25,600,000	\$ 25,000,000	\$ -600,000
Total Regents, Board of	\$ 26,500,000	\$ 25,600,000	\$ 25,000,000	\$ -600,000
<u>Regents Capitals</u>				
Regents Capitals				
UNI - Industrial Tech Center - RIF	\$ 3,850,000	\$ 0	\$ 0	\$ 0
Iowa Lakeside Lab Infrastructure - RIF	3,000,000	3,000,000	0	-3,000,000
UNI Deferred Maintenance - Commons - RIF	0	1,000,000	6,000,000	5,000,000
Nursing Simulation Laboratory - RIF	0	0	7,000,000	7,000,000
Total Regents Capitals	\$ 6,850,000	\$ 4,000,000	\$ 13,000,000	\$ 9,000,000
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Tax System Modernization - TRF	\$ 4,070,460	\$ 0	\$ 0	\$ 0
Total Revenue, Department of	\$ 4,070,460	\$ 0	\$ 0	\$ 0
<u>Secretary of State, Office of the</u>				
Secretary of State				
Secretary of State Cyber Technology - TRF	\$ 324,000	\$ 0	\$ 0	\$ 0
Total Secretary of State, Office of the	\$ 324,000	\$ 0	\$ 0	\$ 0
<u>State Fair Authority Capitals</u>				
State Fair Foundation				
Iowa State Fair Agriculture Facility - RIF	\$ 0	\$ 2,500,000	\$ 2,500,000	\$ 0
Total State Fair Authority Capitals	\$ 0	\$ 2,500,000	\$ 2,500,000	\$ 0
<u>Transportation, Department of</u>				
Transportation, Dept. of				
Recreational Trails Grants - RIF	2,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIF	1,500,000	1,200,000	1,200,000	0
Railroad Revolving Loan & Grant - RIF	2,000,000	2,000,000	2,000,000	0
Commercial Aviation Infra Grants - RIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIF	1,000,000	1,000,000	1,000,000	0
Recreational Trails Grant Supplement - RIF	1,000,000	0	0	0
Total Transportation, Department of	\$ 9,900,000	\$ 8,600,000	\$ 8,600,000	\$ 0

Other Fund Recommendations, Continued

	Actual FY 2025 (1)	Estimated FY 2026 (2)	Gov Rec FY 2027 (3)	Gov Rec FY 27 vs Est FY 2026 (4)
Treasurer of State, Office of				
Treasurer of State				
Clearwater Software - TRF	\$ 192,000	\$ 192,000	\$ 192,000	\$ 0
Tyler Tech Software - TRF	228,000	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	\$ 1,480,000	\$ 1,480,000	\$ 1,480,000	\$ 0

Rebuild Iowa Infrastructure Fund

Current Law RIIF Appropriations

The Governor is recommending a total of \$274,421,980 in appropriations from the RIIF for FY 2027. Of the total, \$78,075,898 are previously enacted and standing appropriations and \$196,346,082 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 2027 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 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.	\$500,000

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 2027 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 Corrections			
CBC District 4 Central Office — This appropriation will fund the construction of a new Central Office to house all field staff and to retool the	FY 2026	\$4,163,847	
	FY 2027	\$2,775,898	

current Central Office to be utilized as a 30-bed residential facility for the Community-Based Corrections (CBC) Fourth District in Council Bluffs.

Department of Health and Human Services

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

State Fair Authority

Agriculture Facility — This appropriation will fund a new agricultural education facility at the Iowa State Fair to highlight agriculture in Iowa and the world in an interactive fashion.

	FY 2026	\$2,500,000
	FY 2027	\$2,500,000

Governor’s FY 2027 Recommendations from the RIFF

Department of Administrative Services (DAS)

- **Major Maintenance:** *The Governor is recommending funding of \$22,000,000 for FY 2027. 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.” As of the most recent Major Maintenance list from December 2024, the State of Iowa currently has more than \$437,000,000 in deferred maintenance costs.
- **Terrace Hill:** *The Governor is recommending funding of \$1,000,000 for FY 2027.* This appropriation will fund major maintenance projects at Terrace Hill.

Department of Agriculture and Land Stewardship

- **Water Quality Initiative:** *The Governor is recommending funding of \$8,200,000 for FY 2027. 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.*
- **Fertilizer Management:** *The Governor is recommending funding of \$1,000,000 for FY 2027.* 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 \$250,000 in FY 2027.* This appropriation would fund the increased costs for materials and installation associated with the replacement of the building’s chiller. The Department received \$559,000 for replacement costs in FY 2026.

Department of Corrections

- **Air Conditioning:** *The Governor is recommending \$8,137,500 total in FY 2027 for the following:*
 - **Anamosa State Penitentiary (ASP) Air Conditioning:** This appropriation would fund the installation of air conditioning in Living Unit C, Living Unit B, and Living Unit D Third Floor.
 - **Mount Pleasant Correctional Facility (MPCF) Air Conditioning:** This appropriation would fund the installation of air conditioning in the east and west housing units at the MPCF.
- **CBC District 4 Central Office:** *The Governor is recommending \$2,775,898 in FY 2027. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* 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. This project received an appropriation of \$4,163,847 in FY 2026.

Iowa Economic Development Authority (IEDA)

- **Community Attraction and Tourism (CAT) Grants:** *The Governor is recommending \$10,000,000 for FY 2027.* 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 2027.* This program provides grants to eligible applicants for economically significant projects that increase tourism opportunities, develop and enhance 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 2027.* These grants fund building improvements in YMCAs located within communities with a population of less than 28,000.
- **Facility Enhancement:** *The Governor is recommending \$7,000,000 for FY 2027.* This appropriation would fund facility enhancements for State entertainment destinations.
- **Library and Museum Renovation Project:** *The Governor is recommending \$3,000,000 for FY 2027.* This appropriation would fund facility enhancements for libraries and museums in the State.
- **Local Government Shared Services Grant:** *The Governor is recommending \$10,000,000 for FY 2027.* This appropriation would be used for grants to local governments to assist in new efforts to consolidate government positions and pursue shared services agreements with other local governments.
- **Strategic Infrastructure Program Fund:** *The Governor is recommending \$10,000,000 for FY 2027 for the IEDA Strategic Infrastructure Program Fund created under Iowa Code section [15.313](#).* The Strategic Infrastructure Program offers financial assistance to projects that develop commonly utilized assets that provide an advantage to one or more private sector entities or that create necessary physical infrastructure in the State if such projects are not adequately provided by the public or private sectors.

Department of Education

Iowa School for the Deaf Giangreco Building Roof Repair: *The Governor is recommending \$11,527,569 for FY 2027.* This appropriation would fund the full replacement of the Giangreco Building roof.

Department of Health and Human Services

Iowa Office of the State Medical Examiner (IOSME) Expansion. *The Governor is recommending \$3,300,000 in FY 2027. 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. This project received an appropriation of \$5,000,000 in FY 2025 and \$28,000,000 in FY 2026.

Iowa Law Enforcement Academy (ILEA)

Firearms Range Training Facility: *The Governor is recommending \$3,700,000 for FY 2027.* This appropriation would fund the construction of a dedicated firearms range training facility at Camp Dodge.

Department of Natural Resources

- **Water Trails and Low Head Dams:** *The Governor is recommending \$1,500,000 for FY 2027.* 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.
- **Lake Restoration:** *The Governor is recommending \$9,600,000 for FY 2027 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 2027.* 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 \$1,000,000 for FY 2027.* 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 which is funded by the Groundwater Protection Fund.

Department of Public Defense

- **Facility/Armory Maintenance:** *The Governor is recommending \$2,100,000 for FY 2027 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 2027 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 2027 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 Joint Forces Headquarters (JFHQ), the State Emergency Operations Center (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 \$2,846,011 for FY 2027 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 was 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.

Board of Regents

- **Tuition Replacement:** *The Governor is recommending \$25,000,000 for FY 2027.* 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.
- **UNI — Public Policy Center at Commons:** *The Governor is recommending \$6,000,000 in FY 2027.* 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. This project received \$1,000,000 from the RIIF in FY 2026. Total appropriation requests beyond FY 2027 include \$14,340,000 in

FY 2028 and \$8,540,000 in FY 2029. Total project funding is proposed at \$33,200,000, which includes \$3,320,000 from institutional funds, gifts, and grants.

- **SUI — Nursing Simulation Laboratory:** *The Governor is recommending \$7,000,000 in FY 2027.* This project would fund a nursing simulation laboratory at the University of Iowa. Total appropriation requests beyond FY 2027 include \$7,000,000 in FY 2028 and \$6,000,000 in FY 2029. Total project funding is proposed at \$40,000,000, which includes \$20,000,000 in funding from University of Iowa General Fund Building Renewal.

State Fair Authority

Agriculture Facility: *The Governor is recommending \$2,500,000 in FY 2027. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.* This appropriation would fund a new agricultural education facility at the Iowa State Fair to highlight agriculture in Iowa and the world in an interactive fashion. This project received an appropriation of \$2,500,000 from the RIF in FY 2026.

Department of Transportation

- **Recreational Trails:** *The Governor is recommending \$2,500,000 for FY 2027 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 \$1,200,000 for FY 2027 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 2027 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 2027 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 2027 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 2027 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 \$39,925,002 be appropriated from the RIF to the TRF for FY 2027. Total recommended appropriations from the TRF are \$39,925,002 in FY 2027.*

Governor's FY 2027 Recommendation from the Technology Reinvestment Fund (TRF)

Department of Corrections

DOC Technology: *The Governor is recommending \$697,425 in FY 2027 for various technology projects. The projects include:*

- Body cameras at the Fort Dodge Correctional Facility (FDCF).
- Body cameras at the Iowa Correctional Institution for Women (ICIW).
- Personal Data Assistant (PDA) replacements at the ICIW.
- Camera system upgrades at the Iowa State Penitentiary (ISP).
- Completion of building automation system replacements at the Newton Correctional Facility (NCF).

Department of Education

- **Iowa Communications Network (ICN) Part III Maintenance and Leases:** *The Governor is recommending \$2,727,000 for FY 2027. 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 2027 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 Health and Human Services

- **State Poison Center:** *The Governor is recommending \$42,080 for FY 2027. This appropriation would fund one-time technology projects, including upgrading network cables, updating and replacing hardware, and website enhancement.*
- **Public Assistance Oversight SNAP FIP IT:** *The Governor is recommending \$19,897,695 for FY 2027. This appropriation would fund the design, development, and implementation for the new eligibility determination system for the Supplemental Nutrition Assistance Program (SNAP), the Family Investment Program (FIP) and Refugee Cash Assistance (RCA) as required by 2023 Iowa Acts, [Senate File 494](#) (Medicaid, Supplemental Nutrition Assistance Program (SNAP), Eligibility Verification Act).*
- **Public Assistance Oversight Data Sources:** *The Governor is recommending \$1,633,361 for FY 2027. This appropriation would fund the integration of data sources into the modernized eligibility determination system, including identity verification, identity fraud/theft, asset verification, residency interface, comprehensive arrest data, wage reporting and similar information maintained by surrounding States, and income verification.*
- **One Big Beautiful Bill Act (OBBBA) IT Costs:** *The Governor is recommending \$3,473,690 for FY 2027. This appropriation would fund the SNAP and Medicaid system changes for Medicaid work requirements and eligibility redetermination requirements from the OBBBA.*

Department of Homeland Security and Emergency Management

Emergency Medical Services Mass Messaging System: *The Governor is recommending \$400,000 for FY 2027. 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 2027 for continued funding of the development of the searchable online database.*
- **Electronic Grants Management System:** *The Governor is recommending \$70,000 for FY 2027 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 2027 to upgrade and redesign the budget and property tax system. The System is used annually by local governments to submit information to the DOM.*
- **Iowa Open Data Licensing:** *The Governor is recommending \$358,429 for FY 2027 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 is less than in previous years due to the move from Socrata to Google licensing.*
- **DOM DoIT Cybersecurity:** *The Governor is recommending \$2,947,658 for FY 2027. This appropriation supports the ongoing software licensing for statewide endpoint detection and cybersecurity incident investigation response.*
- **Iowa Integrated Justice (IJ) System (formerly the Criminal Justice Information System):** *The Governor is recommending \$1,400,000 for FY 2027. The IJ allows the automated exchange of criminal justice information among local, State, and federal criminal justice agencies.*
- **Justice Data Warehouse:** *The Governor is recommending \$282,664 for FY 2027 for continued maintenance and hosting costs of the Justice Data Warehouse platform.*
- **DPS/DOT Mobile Architecture for Communications Handling (MACH) and Traffic and Criminal Software (TraCS) Modernization:** *The Governor is recommending \$2,000,000 for FY 2027 for system upgrades to traffic and criminal software and computer-aided dispatch.*
- **Enterprise Artificial Intelligence (AI) Capacity Expansion:** *The Governor is recommending \$2,510,000 for FY 2027 to the DOM for the establishment of a robust and scalable AI framework.*

Department of Public Safety

DPS Technology Projects: *The Governor is recommending \$300,000 in FY 2027 for DPS to modernize its digital evidence storage systems in a cloud-based platform.*

Treasurer of State

- **Clearwater Software:** *The Governor is recommending \$192,000 in FY 2026. This software assists 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 assists 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

Vision Iowa Fund Transfer

2025 Iowa Acts, [House File 1039](#) (FY 2026 Infrastructure Appropriations Act), transferred to the RIIF any unencumbered and unobligated funds remaining in the Vision Iowa Fund upon enactment of the Act. As of January 11, 2026, no transfer has been made from the Vision Iowa Fund to the RIIF. As of the same date, there was \$3,961,376 in the Fund.

Federal Subsidy Holdback Fund Transfer

Annually, approximately \$3,750,000 of gambling tax revenue 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 money is transferred to the RIIF under Iowa Code section [12.89A\(5\)](#). For FY 2024 and FY 2025, these transfers were made and credited to FY 2025 and FY 2026, respectively.

Rebuild Iowa Infrastructure Fund

The RIIF ended FY 2025 with a balance of \$102,642,276. Revenues from State Wagering Taxes and interest revenue ended FY 2025 higher than forecasted. Estimates for FY 2026 and FY 2027 have been revised upward at recent meetings of the Revenue Estimating Conference. After these changes, the estimated ending balance in the RIIF for FY 2026 is \$64,919,728. After currently enacted appropriations are considered, it is estimated that \$203,504,463 will be available for appropriation in FY 2027. The figure on the next page does not incorporate the Governor's recommendations.

Rebuild Iowa Infrastructure Fund (RIIF)			
(in millions)			
	Actual FY 2025	Estimated FY 2026	Estimated FY 2027
Funds Available			
Balance Forward	\$ 110,582,601	\$ 102,692,158	\$ 64,919,728
Total Casino Wagering Taxes	192,430,980	178,138,777	182,957,000
Interest	49,189,488	33,000,000	24,700,000
Tobacco Settlement Payments	11,113,084	9,809,093	9,003,633
Vision Iowa Fund Transfer*	0	3,961,376	0
Vacant State Building Demolition Fund Transfer	0	24,800	0
Vacant State Building Rehabilitation Fund Transfer	0	1,146,765	0
Total Funds Available	363,316,153	328,772,969	281,580,361
Appropriations			
Reversions	-568,063	0	0
Ending Balance	\$ 102,642,276	\$ 64,919,728	\$ 203,504,463
FY 2027 Estimated Available Funding			\$ 203,504,463

*As of January 11, 2026, this transfer has not yet occurred.

Year-to-Date State Gambling Revenue

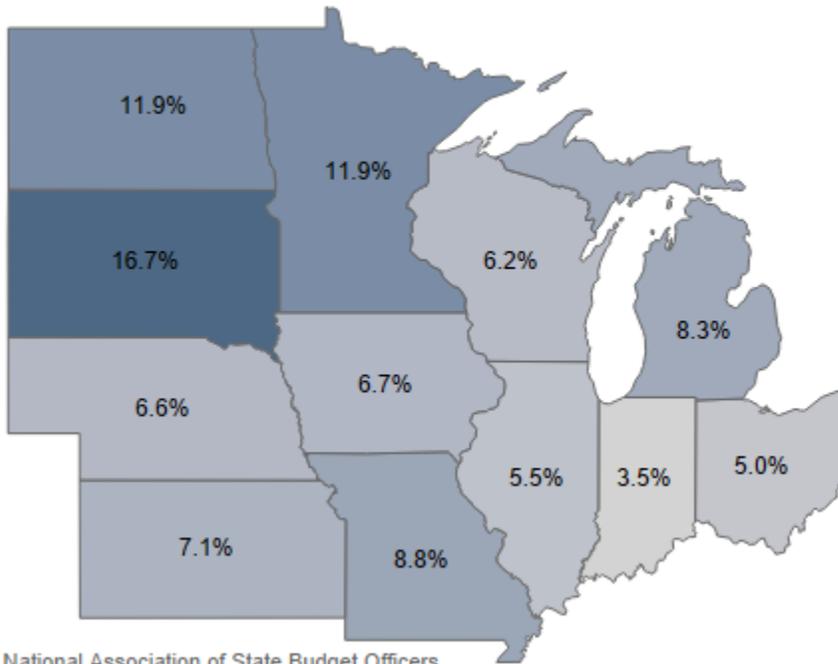
State wagering taxes are imposed on casino table games and slot machines and make up the vast majority of revenue remitted to the State from casinos. For the first half of FY 2026, State tax from Iowa casinos was lower than what was collected in FY 2025 for the same months. Through December, State tax is down 2.3% compared to the same months in FY 2025. 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	2026
Q1	\$68.8	\$68.8	\$65.7	\$81.6	\$82.1	\$78.5	\$73.4	\$72.7
Q2	\$73.6	\$75.8	\$71.1	\$88.1	\$84.9	\$84.3	\$80.1	\$77.3
Q3	\$71.8	\$62.9	\$83.7	\$88.2	\$87.6	\$83.2	\$79.5	
Q4	\$76.9	\$23.3	\$94.1	\$91.5	\$87.4	\$85.0	\$81.5	
Total	\$291.1	\$230.8	\$314.5	\$349.4	\$342.0	\$331.0	\$314.5	\$150.0

Numbers may not total due to rounding.

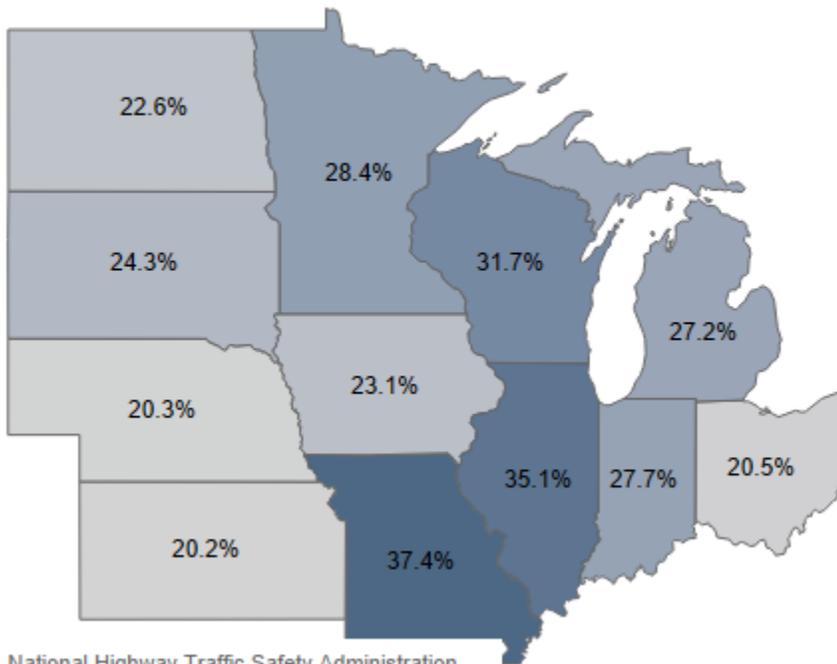
Comparison to Other States — Transportation Outcomes

Percentage of Transportation Expenditures Compared to Total Expenditures — FY 2025



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

Percentage of Traffic Fatalities That Are Speeding Related — 2023



Source: National Highway Traffic Safety Administration, Traffic Safety Facts 2023

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 2025*](#)

[*Revitalize Iowa's Sound Economy \(RISE\) Program*](#)

[*Road Use Tax Fund and TIME-21 Fund*](#)

[*Special License Plates*](#)

[*Automatic Traffic Enforcement System*](#)

[*All-Terrain Vehicles*](#)

[*State Gaming Revenues — FY 2025*](#)

[*Technology Reinvestment Fund*](#)

[*Vertical Infrastructure Requirement Exemptions*](#)

[*Sports Wagering Receipts Fund*](#)

[*Rebuild Iowa Infrastructure Fund \(RIIF\)*](#)

[*Rebuild Iowa Infrastructure Appropriations to Funds*](#)

Fiscal Research Briefs:

[*Update on Iowa's Gaming Industry and Associated Revenues*](#)

[*Department of Transportation Appropriations*](#)

Reports Required to Be Filed with General Assembly

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

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Appendix 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's 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 2027
	Actual FY 2025	Estimated FY 2026	
Revenues and Resources			
Balance Forward	\$ 110,576,986	\$ 102,642,276	\$ 64,919,728
Adjustment to Balance Forward	5,615	49,882	
State Wagering Tax and Fee Revenues			
<i>Wagering Tax and Fees</i>	171,601,314	159,550,000	164,550,000
<i>License Fees</i>	4,006,000	4,007,000	4,007,000
<i>Revenue Bond Debt Service Fund Transfer</i>	12,914,761	10,650,000	10,650,000
<i>Federal Subsidy Holdback Fund Transfer</i>	3,908,905	3,931,777	3,750,000
Total State Wagering Taxes and Fees	192,430,980	178,138,777	182,957,000
Interest	49,189,488	33,000,000	24,700,000
MSA Tobacco Settlement Payments	11,113,084	9,809,093	9,003,633
Vision Iowa Fund Transfer*	-	3,961,376	-
Vacant State Building Demolition Fund Transfer	-	24,800	-
Vacant State Building Rehabilitation Fund Transfer	-	1,146,765	-
Total Resources	\$ 363,316,153	\$ 328,772,969	\$ 281,580,361
Appropriations			
Administrative Services			
Major Maintenance	\$ 22,000,000	\$ 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
Elevator Upgrades/Replacements	5,364,500	-	-
Historical Building Sustainable Storage	-	5,000,000	-
Underground Railroad Markers	-	40,000	-
Terrace Hill	-	-	1,000,000
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	-
Renewable Fuel Infrastructure Fund - Supplement	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	225,600	559,000	250,000
Corrections			
CBC District 4 Central Office	-	4,163,847	2,775,898
Air Conditioning at ASP and MPCF	-	-	8,137,500
Economic Development			
Community Attraction & Tourism Grants	10,000,000	10,000,000	10,000,000
Destination Iowa Fund	10,000,000	10,000,000	10,000,000
Regional Sports Authorities	700,000	750,000	-
Strengthening Communities Grants - Rural YMCAs	250,000	-	250,000
USS Iowa Battleship Deck Renovation	750,000	-	-
Facility Enhancements	-	-	7,000,000
Library and Museum Renovation Projects	-	-	3,000,000
Local Government Shared Services Grants	-	-	10,000,000
Strategic Infrastructure Program Fund	-	-	10,000,000
Education			
ISD - Giangreco Building Roof Repair	-	-	11,527,569
Health and Human Services			
Major Projects - Woodward Tunnel Decentralization	14,500,000	14,275,000	-
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	3,300,000
Homeland Security and Emergency Management			
Levee Improvement Fund	10,000,000	-	-
Iowa Finance Authority			
<i>State Housing Trust Fund (standing appropriation)</i>	3,000,000	3,000,000	3,000,000
Iowa Law Enforcement Academy			
Driving Training Facility	-	15,000,000	-
Firearms Range Training Facility	-	-	3,700,000

Rebuild Iowa Infrastructure Fund — Governor's 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 2027
	Actual FY 2025	Estimated FY 2026	
Judicial Branch			
Judicial Building Improvements	475,000	-	-
Dallas County Courthouse Renovation and Furniture	481,200	-	-
Johnson County Courthouse Renovation and Furniture	111,000	-	-
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	21,131,873	18,269,217	39,925,002
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	-	-
Derelict Buildings Program	-	-	1,000,000
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
Public Safety			
Statewide Communications System	6,424,379	6,486,177	2,846,011
DPS Equipment Fund	2,500,000	-	-
Regents			
Tuition Replacement	26,500,000	25,600,000	25,000,000
UNI - Industrial Technology Center	3,850,000	-	-
Iowa Lakeside Lab Infrastructure	3,000,000	3,000,000	-
UNI - Public Policy Center at Commons	-	1,000,000	6,000,000
SUI - Nursing Simulation Laboratory	-	-	7,000,000
State Fair			
Agriculture Facility	-	2,500,000	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	1,500,000	1,200,000	1,200,000
Railroad Revolving Loan and Grant	2,000,000	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
Treasurer			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000
Veterans Affairs			
Cemetery Equipment Replacement	168,388	-	-
Net Appropriations	\$ 261,241,940	\$ 263,853,241	\$ 274,421,980
Reversions	(568,063)	-	-
Ending Balance	\$ 102,642,276	\$ 64,919,728	\$ 7,158,381

*As of January 11, 2026, this transfer has not yet occurred.

Technology Reinvestment Fund — Governor's Recommendations

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

	Actual FY 2025	Estimated FY 2026	Gov Rec FY 2027
Resources			
Beginning Balance	\$ 121,924	\$ 1,236,992	\$ 1,202,992
RIF Appropriation	21,131,873	18,269,217	39,925,002
General Fund Appropriation	-	-	-
Total Resources	\$ 21,253,797	\$ 19,506,209	\$ 41,127,994
Appropriations			
Attorney General's Office			
Cybersecurity & Technology	\$ 278,503	\$ -	\$ -
Corrections			
Technology Projects	-	3,013,466	697,425
Camera System Upgrades at DOC Institutions	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	196,000	-	-
Health and Human Services			
Medicaid Technology	1,335,178	-	-
Criminal Justice Info System (CJIS) Integration	1,400,000	-	-
Justice Data Warehouse	282,664	-	-
MEME Maintenance and Operations	330,000	-	-
Poison Control Center	34,000	34,000	42,080
OBBA IT Costs	-	-	3,473,690
Public Assistance Oversight - Data Sources	-	-	1,633,361
Public Assistance Oversight - SNAP FIP IT	-	-	19,897,695
Homeland Security and Emergency Management			
Mass Notification and Emer. Messaging System	400,000	400,000	400,000
Management			
Searchable Online Database	45,000	45,000	45,000
Electronic Grant Management System	70,000	70,000	70,000
Local Government Budget & Property Tax System	120,000	120,000	120,000
Data Portal License	382,131	358,429	358,429
DOM DoIT Cybersecurity	2,947,658	2,947,658	2,947,658
Iowa Integrated Justice (IJ)	-	1,400,000	1,400,000
Justice Data Warehouse	-	282,664	282,664
Justice Data Warehouse Transition	-	290,000	-
DPS/DOT MACH & TraCS Modernization	-	-	2,000,000
Enterprise AI Capacity Expansion	-	-	2,510,000
Natural Resources			
Law Enforcement Radios	1,565,000	-	-
Public Defense			
Technology Projects	-	220,000	-
Public Safety			
Technology Projects	-	-	300,000
Revenue			
Tax System Modernization	4,070,460	-	-
Secretary of State			
Cyber Technology	324,000	-	-
Treasurer of State			
Clearwater Software	192,000	192,000	192,000
Tyler Tech. Software	228,000	228,000	228,000
Total Appropriations	\$ 21,131,873	\$ 18,303,217	\$ 39,925,002
Estimated Reversions	-1,115,068	-	-
Ending Balance	\$ 1,236,992	\$ 1,202,992	\$ 1,202,992

The following information summarizes FY 2025 General Fund and non-General Fund appropriations. Appropriations are adjusted for several reasons 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 2024 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 appropriation 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 2025 Legislative Session.
- **Session Law Adjustment:** During the 2024 Legislative Session, [HF 2693](#) (FY 2025 Justice System Appropriations Act) appropriated \$8.7 million to the Department of Corrections (DOC) for Department-Wide Duties. House File 2693 also appropriated \$5.1 million to the Department of Public Safety (DPS) for Department-Wide Duties. The DOC and DPS may reallocate appropriations for Department-Wide Duties to other appropriations within the agency during the same fiscal year.
- **Salary Adjustment (Other Funds Only):** Several non-General Fund appropriations were authorized to receive appropriation adjustments to fund salary increases for FY 2025.
- **Total Appropriation:** This is the sum of all appropriations and adjustments listed above. It represents the final appropriation amount after changes are applied.
- **Balance Brought Forward:** These are the appropriated funds allowed to carry forward from FY 2024 to FY 2025. These funds provided additional spendable dollars for FY 2025.
- **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 2025 to FY 2026. These funds provide additional spendable dollars for FY 2026.
- **Reversions:** These are the unspent appropriated funds that revert 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 the above adjustments have been made. The result is the total appropriated funds that were expended in FY 2025.

Transportation, Infrastructure, and Capitals – FY 2025
Other Funds

		Total Appropriation				Adjustments					Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Administrative Services - Capitals	Capitol Complex Security - RIIIF	\$0	\$0	\$0	\$0	\$0	\$631,090	\$-109,157	\$0	\$521,933	\$521,933
	Elevator Upgrades/Replacements - RIIIF	\$5,364,500	\$0	\$0	\$0	\$5,364,500	\$0	\$-4,695,885	\$0	\$-4,695,885	\$668,615
	Major Main. W. Capitol Steps - RIIIF	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$-969,261	\$0	\$-969,261	\$1,030,739
	Major Maintenance - RIIIF	\$22,000,000	\$0	\$0	\$0	\$22,000,000	\$26,223,495	\$-30,800,289	\$0	\$-4,576,794	\$17,423,206
	Routine Maintenance (Standing) - RIIIF	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Agriculture and Land Stewardship	Fertilizer Management - RIIIF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
	Renewable Fuel Infra. Fund - Corrective Awards - RIIIF	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$-1,009,664	\$0	\$-1,009,664	\$990,336
	Renewable Fuel Infra. Fund - RIIIF	\$10,000,000	\$0	\$0	\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$10,000,000
	Renewable Fuel Infra. Fund - Supplement - RIIIF	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
	Water Quality Initiative - RIIIF	\$8,200,000	\$0	\$0	\$0	\$8,200,000	\$0	\$0	\$0	\$0	\$8,200,000
Attorney General	AG Cybersecurity and Technology - TRF	\$278,503	\$0	\$0	\$0	\$278,503	\$176,973	\$-431,766	\$0	\$-254,793	\$23,710
Blind Capitals	Building Repairs - RIIIF	\$225,600	\$0	\$0	\$0	\$225,600	\$94,443	\$-139,285	\$0	\$-44,842	\$180,758
Corrections Capitals	Camera System Upgrades - TRF	\$2,464,779	\$0	\$0	\$0	\$2,464,779	\$0	\$-2,464,779	\$0	\$-2,464,779	\$0
	Camera System Upgrades at DOC Inst. - TRF	\$0	\$0	\$0	\$0	\$0	\$1,869,148	\$-388,892	\$0	\$1,480,256	\$1,480,256
	CBC Technology Updates - TRF	\$139,500	\$0	\$0	\$0	\$139,500	\$0	\$-24,106	\$0	\$-24,106	\$115,394
	Clarinda Correctional Facility Kitchen Expansion - RIIIF	\$0	\$0	\$0	\$0	\$0	\$7,944,362	\$0	\$0	\$7,944,362	\$7,944,362
	Clarinda Correctional Facility Kitchen FF&E - RIIIF	\$0	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$750,000	\$750,000
	DOC Body Cameras - TRF	\$0	\$0	\$0	\$0	\$0	\$325,000	\$-210,582	\$0	\$114,418	\$114,418
	DOC Capital Projects - RIIIF	\$0	\$0	\$0	\$0	\$0	\$4,900,000	\$-2,486,491	\$0	\$2,413,509	\$2,413,509
	DOC Radio Software Upgrade - TRF	\$0	\$0	\$0	\$0	\$0	\$1,547	\$0	\$0	\$1,547	\$1,547
	DOC Tech. Reinvestment Projects - TRF	\$0	\$0	\$0	\$0	\$0	\$710,898	\$0	\$-560,949	\$149,950	\$149,950
	ICIW Data and Voice Network Switching Replac. - TRF	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$-500,000	\$0	\$-500,000	\$0
IMCC Data and Voice Network Switching Replac. - TRF	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$-6,110	\$0	\$-6,110	\$93,890	

Transportation, Infrastructure, and Capitals – FY 2025
Other Funds

		Total Appropriation				Adjustments					Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Corrections Capitals	IMCC Electrical Service Upgrades - RIIF	\$0	\$0	\$0	\$0	\$0	\$2,753,296	\$-2,157,317	\$0	\$595,979	\$595,979
	IMCC ICIW Server Replacements - TRF	\$200,000	\$0	\$0	\$0	\$200,000	\$0	\$-200,000	\$0	\$-200,000	\$0
	IMCC Pharmacy Technology Upgrades - TRF	\$200,000	\$0	\$0	\$0	\$200,000	\$0	\$-200,000	\$0	\$-200,000	\$0
	MPCF Apprenticeship Bldg. - RIIF	\$0	\$0	\$0	\$0	\$0	\$1,103,654	\$-36,979	\$0	\$1,066,675	\$1,066,675
	Prison Body Scanners - RIIF	\$0	\$0	\$0	\$0	\$0	\$4,175	\$-4,175	\$0	\$0	\$0
Economic Development Authority	Community Attraction & Tourism Grants - RIIF	\$10,000,000	\$0	\$0	\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$10,000,000
	Destination Iowa - RIIF	\$10,000,000	\$0	\$0	\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$10,000,000
	Regional Sports Authorities - RIIF	\$700,000	\$0	\$0	\$0	\$700,000	\$245,959	\$-75,959	\$0	\$170,000	\$870,000
	Rural YMCA Grant Program - RIIF	\$250,000	\$0	\$0	\$0	\$250,000	\$407,979	\$-232,488	\$0	\$175,490	\$425,490
	USS Iowa Battleship - Deck Renov. - RIIF	\$750,000	\$0	\$0	\$0	\$750,000	\$0	\$-88,686	\$0	\$-88,686	\$661,314
Education	Digital Asset Management System - TRF	\$196,000	\$0	\$0	\$0	\$196,000	\$343,808	\$-474,993	\$0	\$-131,185	\$64,815
	ICN Part III Leases & Maintenance - TRF	\$2,727,000	\$0	\$0	\$0	\$2,727,000	\$0	\$0	\$0	\$0	\$2,727,000
	Iowa PBS Equipment Replacement - TRF	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$1,000,000
	ISD - Girls' Dormitory Renovation - RIIF	\$0	\$0	\$0	\$0	\$0	\$5,521,662	\$-3,166,180	\$0	\$2,355,481	\$2,355,481
	Statewide Ed Data Warehouse - TRF	\$600,000	\$0	\$0	\$0	\$600,000	\$0	\$-46,281	\$0	\$-46,281	\$553,719
General Assembly Capitals	Repair and Renovate State Capitol Domes - RIIF	\$0	\$0	\$0	\$0	\$0	\$1,323,392	\$0	\$0	\$1,323,392	\$1,323,392
	State Capitol Maintenance Fund - RIIF	\$500,000	\$0	\$0	\$0	\$500,000	\$2,393,362	\$-2,854,590	\$0	\$-461,228	\$38,772
Health and Human Services	CCUSO Patient Doors Conversion - RIIF	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$-50,000	\$0	\$-50,000	\$0
	CCUSO Renovation - RIIF	\$7,000,000	\$0	\$0	\$0	\$7,000,000	\$0	\$-114,286	\$0	\$-114,286	\$6,885,714
	Criminal Justice Info System (CJIS) - TRF	\$1,400,000	\$0	\$0	\$0	\$1,400,000	\$330,681	\$-279,106	\$0	\$51,575	\$1,451,575
	Iowa Medical Examiner Office Expansion - RIIF	\$5,000,000	\$0	\$0	\$0	\$5,000,000	\$0	\$-3,735,949	\$0	\$-3,735,949	\$1,264,051
	Justice Data Warehouse - TRF	\$282,664	\$0	\$0	\$0	\$282,664	\$40,692	\$-45,941	\$0	\$-5,249	\$277,415
	Lucas Building Renovation - RIIF	\$5,000,000	\$0	\$0	\$0	\$5,000,000	\$0	\$-42,916	\$0	\$-42,916	\$4,957,084

Transportation, Infrastructure, and Capitals – FY 2025
Other Funds

		Total Appropriation				Adjustments				Total Expended	
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Health and Human Services	Major Projects - RIIF	\$0	\$0	\$0	\$0	\$0	\$16,283	\$0	\$0	\$16,283	\$16,283
	Medicaid Technology - TRF	\$1,335,178	\$0	\$0	\$0	\$1,335,178	\$6,818,692	\$-6,667,200	\$0	\$151,492	\$1,486,670
	MEME Maint. & Operations - TRF	\$330,000	\$0	\$0	\$0	\$330,000	\$0	\$-330,000	\$0	\$-330,000	\$0
	State Poison Control Center - TRF	\$34,000	\$0	\$0	\$0	\$34,000	\$512	\$-512	\$0	\$0	\$34,000
	Woodward Tunnel Decentralization - RIIF	\$14,500,000	\$0	\$0	\$0	\$14,500,000	\$0	\$-13,566,469	\$0	\$-13,566,469	\$933,531
Homeland Security and Emergency Management	Levee Improvement Fund - RIIF	\$10,000,000	\$0	\$0	\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$10,000,000
	Mass Notification & Emer Messaging - TRF	\$400,000	\$0	\$0	\$0	\$400,000	\$146,965	\$-155,773	\$0	\$-8,808	\$391,192
Inspections, Appeals, and Licensing	Administrative Hearings E-Filing Upgrade - TRF	\$0	\$0	\$0	\$0	\$0	\$60,900	\$0	\$-18,670	\$42,230	\$42,230
	Food Safety Sys. Enhanc. & GovConnect - TRF	\$0	\$0	\$0	\$0	\$0	\$410,000	\$0	\$-410,000	\$0	\$0
	Health Facilities Database Enhancement - TRF	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$-22,783	\$227,217	\$227,217
Iowa Finance Authority	State Housing Trust Fund (STND) - RIIF	\$3,000,000	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
Iowa Telecommunications & Technology Commission	Firewall/DDoS Protection - TRF	\$0	\$0	\$0	\$0	\$0	\$1,059,541	\$0	\$0	\$1,059,541	\$1,059,541
	Lucas Building Switch Room HVAC - RIIF	\$0	\$0	\$0	\$0	\$0	\$525,073	\$-174,427	\$0	\$350,645	\$350,645
Judicial Branch	County Courthouse Technology - TRF	\$0	\$0	\$0	\$0	\$0	\$114,256	\$-18,536	\$0	\$95,720	\$95,720
Judicial Branch Capitals	Dallas Co Courthouse Renovation & Furniture - RIIF	\$481,200	\$0	\$0	\$0	\$481,200	\$0	\$-481,200	\$0	\$-481,200	\$0
	Johnson Co Courthouse Renovation & Furniture - RIIF	\$111,000	\$0	\$0	\$0	\$111,000	\$0	\$-111,000	\$0	\$-111,000	\$0
	Judicial Building Improvements - RIIF	\$475,000	\$0	\$0	\$0	\$475,000	\$0	\$-475,000	\$0	\$-475,000	\$0
	Remodel Projects/Furniture Requests - RIIF	\$0	\$0	\$0	\$0	\$0	\$563,587	\$0	\$0	\$563,587	\$563,587
	Woodbury Co LEC New Construction Project - RIIF	\$0	\$0	\$0	\$0	\$0	\$94,882	\$-20,668	\$0	\$74,214	\$74,214
Law Enforcement Academy	ILEA Technology Projects - TRF	\$0	\$0	\$0	\$0	\$0	\$95,426	\$-95,426	\$0	\$0	\$0
Management	Iowa Grants Mgmt Implementation - TRF	\$70,000	\$0	\$0	\$0	\$70,000	\$34,599	\$-42,494	\$0	\$-7,895	\$62,105
	Local Gov't Budget & Property Tax System - TRF	\$120,000	\$0	\$0	\$0	\$120,000	\$151,231	\$-97,553	\$0	\$53,678	\$173,678
	OCIO Phone Management Software - TRF	\$0	\$0	\$0	\$0	\$0	\$2,215,722	\$-1,567,550	\$0	\$648,171	\$648,171

Transportation, Infrastructure, and Capitals – FY 2025
Other Funds

		Total Appropriation				Adjustments				Total Expended	
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Management	OCIO Security Office - TRF	\$2,947,658	\$0	\$0	\$0	\$2,947,658	\$0	\$-284,393	\$0	\$-284,393	\$2,663,265
	Searchable Online Databases - TRF	\$45,000	\$0	\$0	\$0	\$45,000	\$37,962	\$-16,351	\$0	\$21,611	\$66,611
	Socrata License - TRF	\$382,131	\$0	\$0	\$0	\$382,131	\$18,697	\$-84,609	\$0	\$-65,912	\$316,219
Natural Resources	Community Forestry Grant Program - RIIF	\$250,000	\$0	\$0	\$0	\$250,000	\$146,373	\$-49,739	\$0	\$96,634	\$346,634
	Iowa State Fair Building Improvements - RIIF	\$0	\$0	\$0	\$0	\$0	\$145,670	\$-14,931	\$0	\$130,739	\$130,739
	On-Stream Impoundment Restoration - RIIF	\$0	\$0	\$0	\$0	\$0	\$348,284	\$0	\$-395,218	\$-46,934	\$-46,934
	Water Trails Low Head Dam Prog. - RIIF	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$1,469,627	\$-1,545,907	\$0	\$-76,280	\$1,423,720
Natural Resources Capitals	Fort Atkinson State Park Preserve Renovations - RIIF	\$0	\$0	\$0	\$0	\$0	\$15,673	\$0	\$-718	\$14,955	\$14,955
	Honey Creek - RIIF	\$0	\$0	\$0	\$0	\$0	\$5,564,909	\$-2,600,239	\$0	\$2,964,670	\$2,964,670
	Lake Restoration & Water Quality - RIIF	\$9,600,000	\$0	\$0	\$0	\$9,600,000	\$16,253,694	\$-15,453,918	\$0	\$799,775	\$10,399,775
	Law Enforcement Radios - TRF	\$1,565,000	\$0	\$0	\$0	\$1,565,000	\$0	\$0	\$0	\$0	\$1,565,000
	State Park Accessibility - RIIF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$-984,313	\$0	\$-984,313	\$15,687
	State Park Infrastructure - RIIF	\$5,000,000	\$0	\$0	\$0	\$5,000,000	\$5,749,189	\$-9,219,365	\$0	\$-3,470,176	\$1,529,824
Parole	Technology Projects - TRF	\$0	\$0	\$0	\$0	\$0	\$20,000	\$-20,000	\$0	\$0	\$0
Public Defense	Technology Projects - TRF	\$0	\$0	\$0	\$0	\$0	\$73,554	\$0	\$-7,088	\$66,466	\$66,466
Public Defense Capitals	Camp Dodge Infrastructure Upgrades - RIIF	\$550,000	\$0	\$0	\$0	\$550,000	\$497,212	\$-351,715	\$0	\$145,496	\$695,496
	Facility/Armory Maintenance - RIIF	\$2,100,000	\$0	\$0	\$0	\$2,100,000	\$809,620	\$-1,010,812	\$0	\$-201,192	\$1,898,808
	JFHQ Chiller Replacement - RIIF	\$0	\$0	\$0	\$0	\$0	\$2,421,701	\$-1,455,897	\$0	\$965,804	\$965,804
	Modernization of Readiness Ctrs - RIIF	\$2,100,000	\$0	\$0	\$0	\$2,100,000	\$1,126,159	\$-1,161,918	\$0	\$-35,760	\$2,064,240
	West Des Moines Armory - RIIF	\$0	\$0	\$0	\$0	\$0	\$1,657,430	\$0	\$0	\$1,657,430	\$1,657,430
Public Safety	DPS Body-Worn Cameras Licensing - TRF	\$0	\$0	\$0	\$0	\$0	\$385,000	\$0	\$-6,720	\$378,280	\$378,280
	Public Safety Equipment Fund - RIIF	\$2,500,000	\$0	\$0	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000
	State Interop. Comm. System - RIIF	\$6,424,379	\$0	\$0	\$0	\$6,424,379	\$239,831	\$-184,966	\$0	\$54,865	\$6,479,244

Transportation, Infrastructure, and Capitals – FY 2025
Other Funds

		Total Appropriation				Adjustments					Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Public Safety Capitals	Fire Fighter Training Facility - RIIF	\$0	\$0	\$0	\$0	\$0	\$1,721,471	\$0	\$-135,200	\$1,586,272	\$1,586,272
Regents	Regents Tuition Replacement - RIIF	\$26,500,000	\$0	\$0	\$0	\$26,500,000	\$1,365,472	\$-2,218,764	\$0	\$-853,292	\$25,646,708
Regents Capitals	Iowa Lakeside Lab Infrastructure - RIIF	\$3,000,000	\$0	\$0	\$0	\$3,000,000	\$0	\$-3,000,000	\$0	\$-3,000,000	\$0
	ISU - Vet Diagnostic Lab Addition - RIIF	\$0	\$0	\$0	\$0	\$0	\$18,000,000	\$-17,171,374	\$0	\$828,626	\$828,626
	UNI - Industrial Tech Center - RIIF	\$3,850,000	\$0	\$0	\$0	\$3,850,000	\$6,574,982	\$-1,166,982	\$0	\$5,408,000	\$9,258,000
Revenue	Tax System Modernization - TRF	\$4,070,460	\$0	\$0	\$0	\$4,070,460	\$0	\$0	\$0	\$0	\$4,070,460
Secretary of State	Secretary of State Cyber Technology - TRF	\$324,000	\$0	\$0	\$0	\$324,000	\$0	\$-273,600	\$0	\$-273,600	\$50,400
	Voter Registration System Update - TRF	\$0	\$0	\$0	\$0	\$0	\$2,543,315	\$-1,332,563	\$0	\$1,210,752	\$1,210,752
State Fair Authority Capitals	Barn Restoration - RIIF	\$0	\$0	\$0	\$0	\$0	\$6,375,049	\$-2,293,260	\$0	\$4,081,789	\$4,081,789
Transportation	Commercial Air Service Terminals - RIIF	\$0	\$0	\$0	\$0	\$0	\$10,000,000	\$-10,000,000	\$0	\$0	\$0
	Commercial Aviation Infra Grants - RIIF	\$1,900,000	\$0	\$0	\$0	\$1,900,000	\$2,745,525	\$-3,598,924	\$0	\$-853,399	\$1,046,601
	General Aviation Infra Grants - RIIF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$1,854,879	\$-2,000,000	\$-36,927	\$-182,048	\$817,952
	PRF - Auditor Reimbursement	\$662,716	\$0	\$0	\$0	\$662,716	\$0	\$0	\$-202,606	\$-202,606	\$460,110
	PRF - DAS Personnel & Utility Services	\$2,798,974	\$0	\$0	\$0	\$2,798,974	\$0	\$0	\$-828,154	\$-828,154	\$1,970,820
	PRF - DOT Unemployment Comp.	\$138,000	\$0	\$0	\$0	\$138,000	\$0	\$0	\$-111,011	\$-111,011	\$26,989
	PRF - DOT Workers' Compensation	\$3,432,963	\$0	\$0	\$0	\$3,432,963	\$0	\$0	\$0	\$0	\$3,432,963
	PRF - Garage Fuel & Waste Mgmt.	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$-28,027	\$-28,027	\$971,973
	PRF - Highway/Transportation Operations	\$333,994,227	\$0	\$14,256,146	\$0	\$348,250,373	\$500,000	\$-500,000	\$-11,997,275	\$-11,997,275	\$336,253,098
	PRF - Indirect Cost Recoveries	\$660,000	\$0	\$0	\$0	\$660,000	\$0	\$0	\$-352,515	\$-352,515	\$307,485
	PRF - Inventory & Equip.	\$29,626,000	\$0	\$0	\$0	\$29,626,000	\$0	\$0	\$0	\$0	\$29,626,000
	PRF - Rest Area Facility Maintenance	\$0	\$0	\$0	\$0	\$0	\$52,119	\$-51,053	\$0	\$1,066	\$1,066
	PRF - Statewide Communications System	\$442,162	\$0	\$0	\$0	\$442,162	\$0	\$0	\$0	\$0	\$442,162
	PRF - Transportation Maps	\$195,000	\$0	\$0	\$0	\$195,000	\$0	\$0	\$-53	\$-53	\$194,948

Transportation, Infrastructure, and Capitals – FY 2025
Other Funds

		Total Appropriation				Adjustments					Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Transportation	Public Transit Infra Grants - RIIIF	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
	Railroad Revolving Loan & Grant - RIIIF	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
	Recreational Trails Grant Supplement - RIIIF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$-1,000,000	\$0	\$-1,000,000	\$0
	Recreational Trails Grants - RIIIF	\$2,500,000	\$0	\$0	\$0	\$2,500,000	\$4,037,440	\$-4,833,744	\$0	\$-796,305	\$1,703,696
	RUTF - Auditor Reimbursement	\$107,884	\$0	\$0	\$0	\$107,884	\$0	\$0	\$-32,982	\$-32,982	\$74,902
	RUTF - County Treasurers Support	\$1,406,000	\$0	\$0	\$0	\$1,406,000	\$0	\$0	\$-16,171	\$-16,171	\$1,389,829
	RUTF - DAS Personnel & Utility Services	\$455,647	\$0	\$0	\$0	\$455,647	\$0	\$0	\$-134,816	\$-134,816	\$320,831
	RUTF - Driver's Licenses	\$1,600,000	\$0	\$0	\$0	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000
	RUTF - Highway Division/Transportation Operations	\$16,976,308	\$0	\$724,613	\$0	\$17,700,921	\$0	\$0	\$-169,537	\$-169,537	\$17,531,384
	RUTF - Indirect Cost Recoveries	\$90,000	\$0	\$0	\$0	\$90,000	\$0	\$0	\$-48,070	\$-48,070	\$41,930
	RUTF - Mississippi River Park. Comm.	\$40,000	\$0	\$0	\$0	\$40,000	\$0	\$0	\$-383	\$-383	\$39,617
	RUTF - Motor Vehicle	\$30,542,265	\$0	\$2,168,611	\$0	\$32,710,876	\$0	\$0	\$-1,427,350	\$-1,427,350	\$31,283,526
	RUTF - Personal Delivery of Services	\$225,000	\$-62,638	\$0	\$0	\$162,362	\$0	\$0	\$0	\$0	\$162,362
	RUTF - TraCS/MACH	\$300,000	\$0	\$0	\$0	\$300,000	\$0	\$0	\$-23,768	\$-23,768	\$276,232
	RUTF - Unemployment Compensation	\$7,000	\$0	\$0	\$0	\$7,000	\$0	\$0	\$-5,631	\$-5,631	\$1,369
RUTF - Workers' Compensation	\$141,577	\$0	\$0	\$0	\$141,577	\$0	\$0	\$0	\$0	\$141,577	
Transportation Capitals	PRF - Albia Garage Renovation	\$7,291,067	\$0	\$0	\$0	\$7,291,067	\$0	\$-7,266,694	\$0	\$-7,266,694	\$24,374
	PRF - Ames Administration Building	\$0	\$0	\$0	\$0	\$0	\$2,456,483	\$0	\$0	\$2,456,483	\$2,456,483
	PRF - Davenport Facility	\$0	\$0	\$0	\$0	\$0	\$21,745,475	\$-21,263,280	\$0	\$482,196	\$482,196
	PRF - Electronic Records Management System	\$126,000	\$0	\$0	\$0	\$126,000	\$286,748	\$-325,317	\$0	\$-38,569	\$87,431
	PRF - Facility Major Maintenance & Enhancements	\$6,300,000	\$0	\$0	\$0	\$6,300,000	\$2,431,101	\$-4,290,748	\$0	\$-1,859,647	\$4,440,353
	PRF - Facility Routine Maintenance & Preservation	\$5,200,000	\$0	\$0	\$0	\$5,200,000	\$4,449,355	\$-5,226,707	\$0	\$-777,352	\$4,422,648
	PRF - Jefferson Garage Renovation	\$6,999,292	\$0	\$0	\$0	\$6,999,292	\$0	\$-6,886,348	\$0	\$-6,886,348	\$112,944

Transportation, Infrastructure, and Capitals – FY 2025
Other Funds

		Total Appropriation				Adjustments					Total Expended
		Original Approp	Adj to Standings	Salary Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Transportation Capitals	RUTF - Electronic Records Management System	\$1,974,000	\$0	\$0	\$0	\$1,974,000	\$4,492,386	\$-5,098,475	\$0	\$-606,090	\$1,367,910
	RUTF - MVE Field Facilities Maintenance	\$0	\$0	\$0	\$0	\$0	\$645,035	\$-118,524	\$0	\$526,511	\$526,511
	RUTF - Scale/MVD Facilities Maint.	\$400,000	\$0	\$0	\$0	\$400,000	\$680,167	\$-616,816	\$0	\$63,351	\$463,351
Treasurer of State	Clearwater Software - TRF	\$192,000	\$0	\$0	\$0	\$192,000	\$0	\$-192,000	\$0	\$-192,000	\$0
	County Fair Improvements - RIIF	\$1,060,000	\$0	\$0	\$0	\$1,060,000	\$0	\$0	\$0	\$0	\$1,060,000
	Tyler Tech Software - TRF	\$228,000	\$0	\$0	\$0	\$228,000	\$0	\$0	\$0	\$0	\$228,000
Veterans Affairs	Cemetery Equipment Replacement - RIIF	\$168,388	\$0	\$0	\$0	\$168,388	\$0	\$0	\$0	\$0	\$168,388
Grand Total		\$672,374,022	\$-62,638	\$17,149,370	\$0	\$689,460,754	\$201,590,868	\$-217,010,168	\$-16,972,621	\$-32,391,921	\$657,068,833

Appendix H includes three reports issued by the LSA:

- **Fiscal Topic:** *Rebuild Iowa Infrastructure Fund*
- **Fiscal Topic:** *Rebuild Iowa Infrastructure Appropriations to Funds*
- **Fiscal Topic:** *Technology Reinvestment Fund*
- **Fiscal Topic:** *Vertical Infrastructure Requirement Exemptions*
- **Fiscal Topic:** *State Gaming Revenues – FY 2025*
- **Fiscal Topic:** *Sports Wagering Receipts Fund*
- **Fiscal Research Brief:** *Update on Iowa’s Gaming Industry and Associated Revenues*

FISCAL TOPICS

Fiscal Services Division

January 8, 2026



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 into 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 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

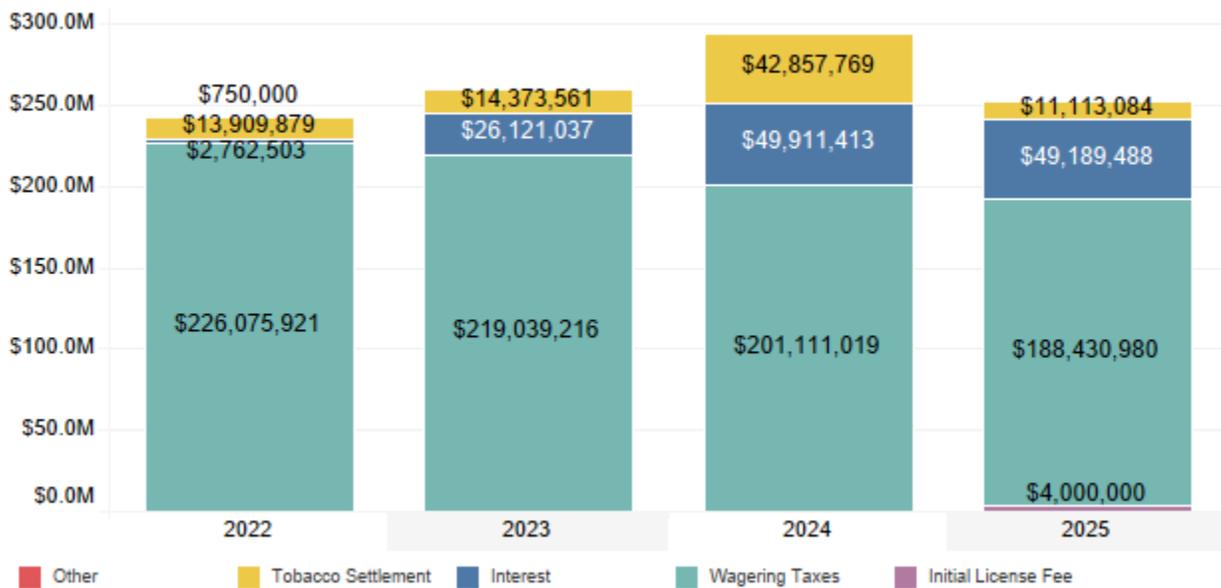
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Initial License Fees. Pursuant to Iowa Code section [99F.10](#), upon granting a gaming license to a gaming facility that is located in a county with a population of 15,000 or less, an initial \$5.0 million licensing fee is charged. An initial fee of \$10.0 million is charged to gaming facilities located in counties with a population of 15,001 to 99,999, and a fee of \$20.0 million is charged to facilities located in counties with a population of 100,000 or more. Initial license fee revenue is deposited directly into the RIIF. Gaming facility operators are allowed to pay their respective fee over a five-year period. In recent years, there has been one initial license fee deposit of \$4.0 million in FY 2025 for the Cedar Crossing casino in Cedar Rapids. The RIIF is expected to receive an additional \$4.0 million annually in FY 2026 through FY 2029.

Other. This category is a combination of revenues and recurring transfers 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 from FY 2022 through FY 2025.

Figure 1 — FY 2022 through FY 2025 RIIF Receipts



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. Language is typically included in the Infrastructure Appropriations Bill that notwithstanding the definition of vertical infrastructure for appropriations that do not comply. 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. 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 extends prior appropriations' reversion dates. Additionally, there are many appropriations in the RIIF budget that are made to a separate fund. Oftentimes, these funds are exempted from reversion requirements and RIIF appropriations to them do not revert and instead remain available indefinitely for expenditure.

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

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

Doc ID 1544328

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025
Funds Available				
Balance Forward	\$ 60,620,760	\$ 102,167,947	\$ 72,311,447	\$ 110,582,601
Total Casino Wagering Taxes	226,075,921	219,039,215	201,114,908	188,424,980
License Fees	0	0	0	4,006,000
Interest	2,762,503	26,121,037	49,911,413	49,189,488
Tobacco Settlement Payments	13,909,879	14,373,561	42,857,773	11,113,084
Autism Support Fund Transfer	750,000	0	0	0
Total Funds Available	\$ 304,119,064	\$ 361,701,760	\$ 366,195,541	\$ 363,316,153
Appropriations	\$ 202,569,191	\$ 291,587,568	\$ 255,775,796	\$ 261,241,940
Reversions	-585,820	-2,194,560	-157,241	-568,063
Ending Balance	\$ 102,135,693	\$ 72,308,752	\$ 110,576,986	\$ 102,642,276

Note: Totals may not sum due to rounding

Doc ID 544328

Rebuild Iowa Infrastructure Fund Appropriations — FY 2022 - FY 2026

		FY 2022	FY 2023	FY 2024	FY 2025	Estimated FY 2026	Grand Total
Administrative Services	Capitol Complex Security - RIIF	\$250,000	\$1,000,000	\$200,000	-	-	\$1,450,000
	Elevator Upgrades/Replacements - RIIF	-	-	-	\$5,364,500	-	\$5,364,500
	Historical Building Repairs - RIIF	-	-	-	-	\$5,000,000	\$5,000,000
	Major Main. W. Capitol Steps - RIIF	-	-	-	\$2,000,000	-	\$2,000,000
	Major Maintenance - RIIF	\$20,000,000	\$20,000,000	\$20,000,000	\$22,000,000	\$22,000,000	\$104,000,000
	Monument/Artwork Repair Restoration - RIIF	-	\$500,000	-	-	-	\$500,000
	Routine Maintenance (Standing) - RIIF	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
	Underground Railroad Markers - RIIF	-	-	-	-	\$40,000	\$40,000
Agriculture and Land Stewardship	Fertilizer Management - RIIF	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,000,000
	Renewable Fuel Infra. Fund - Corrective Awards - RIIF	-	-	-	\$2,000,000	-	\$2,000,000
	Renewable Fuel Infra. Fund - RIIF	-	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$40,000,000
	Renewable Fuel Infra. Fund - Supplement - RIIF	-	-	-	\$2,000,000	-	\$2,000,000
	Renewable Fuel Infra. Fund Supplement - RIIF	-	-	\$5,000,000	-	-	\$5,000,000
	Water Quality Initiative - RIIF	\$5,200,000	\$8,200,000	\$8,200,000	\$8,200,000	\$8,200,000	\$38,000,000
Blind	Building Repairs - RIIF	\$139,100	\$196,900	\$232,000	\$225,600	\$559,000	\$1,352,600
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
	DOC-CBC District 4 Renovation and Office Constructi..	-	-	-	-	\$4,163,847	\$4,163,847
	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	-	-	-	\$2,000,000
	Harold Keller Memorial Statue - RIIF	\$15,000	-	-	-	-	\$15,000
	YMCA Strengthen Community Grants - RIIF	\$250,000	\$250,000	-	-	-	\$500,000
Economic Development Authority	Community Attraction & Tourism Grants - RIIF	\$5,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$45,000,000
	Destination Iowa - RIIF	-	-	\$6,500,000	\$10,000,000	\$10,000,000	\$26,500,000
	National Junior Olympics - RIIF	-	\$150,000	-	-	-	\$150,000
	Regional Sports Authorities - RIIF	-	\$500,000	\$700,000	\$700,000	\$750,000	\$2,650,000
	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	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	\$28,000,000	\$33,000,000
	Lucas Building Renovation - RIIF	-	-	-	\$5,000,000	-	\$5,000,000

Rebuild Iowa Infrastructure Fund Appropriations — FY 2022 - FY 2026

		FY 2022	FY 2023	FY 2024	FY 2025	Estimated FY 2026	Grand Total
Health and Human Services	Major Projects - RIIF	\$6,500,000	\$3,161,000	\$5,572,736	-	-	\$15,233,736
	Newborn Safety Box - RIIF	-	-	\$15,000	-	-	\$15,000
	Woodward Tunnel Decentralization - RIIF	-	-	-	\$14,500,000	\$14,275,000	\$28,775,000
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 Co Courthouse Renovation & Furniture - RIIF	-	-	-	\$481,200	-	\$481,200
	Johnson Co Courthouse Renovation & Furniture - RIIF	-	-	-	\$111,000	-	\$111,000
	Judicial Building Improvements - RIIF	-	-	-	\$475,000	-	\$475,000
	Justice Center Furniture & Equip - RIIF	\$2,522,990	-	-	-	-	\$2,522,990
	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	Iowa Driving Training Facility - RIIF	-	-	-	-	\$15,000,000	\$15,000,000
Legislative Branch	Capitol Bldg Gutter Replacement - RIIF	\$1,250,000	-	-	-	-	\$1,250,000
	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	-	\$20,500,000	\$18,390,290	\$21,131,873	\$18,269,217	\$78,291,380
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	\$9,600,000	\$9,600,000	\$9,600,000	\$9,600,000	\$9,600,000	\$48,000,000
	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	\$2,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$22,000,000
	Water Trails Low Head Dam Prog. - RIIF	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,000,000
Public Defense	Camp Dodge Infrastructure Upgrades - RIIF	\$250,000	\$550,000	\$550,000	\$550,000	\$550,000	\$2,450,000
	Facility/Armory Maintenance - RIIF	\$1,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$9,400,000
	JFHQ Chiller Replacement - RIIF	-	-	\$2,442,000	-	-	\$2,442,000
	Modernization of Readiness Ctrs - RIIF	\$1,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$9,400,000
	West Des Moines Armory - RIIF	\$1,800,000	\$3,700,000	\$1,000,000	-	-	\$6,500,000
Public Safety	Fire Fighter Training Facility - RIIF	-	\$2,100,000	-	-	-	\$2,100,000
	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	\$4,114,482	\$4,330,150	\$6,754,358	\$6,424,379	\$6,486,177	\$28,109,546
Regents	Iowa Lakeside Lab Infrastructure - RIIF	-	-	-	\$3,000,000	\$3,000,000	\$6,000,000
	ISU - College of Veterinary Medicine - RIIF	\$12,500,000	\$28,600,000	-	-	-	\$41,100,000
	ISU - Student Innovation Center - RIIF	\$11,375,000	\$2,000,000	-	-	-	\$13,375,000
	ISU - Vet Diagnostic Lab Addition - RIIF	-	-	\$18,000,000	-	-	\$18,000,000
	Regents Tuition Replacement - RIIF	\$28,100,000	\$27,900,000	\$27,900,000	\$26,500,000	\$25,600,000	\$136,000,000

Rebuild Iowa Infrastructure Fund Appropriations — FY 2022 - FY 2026

		FY 2022	FY 2023	FY 2024	FY 2025	Estimated FY 2026	Grand Total
Regents	UNI - Industrial Tech Center - RIIF	\$13,000,000	\$26,500,000	-	\$3,850,000	-	\$43,350,000
	UNI Deferred Maintenance - Commons - RIIF	-	-	-	-	\$1,000,000	\$1,000,000
State Fair Authority	Barn Restoration - RIIF	-	\$6,000,000	\$6,000,000	-	-	\$12,000,000
	Iowa State Fair Agriculture Facility - RIIF	-	-	-	-	\$2,500,000	\$2,500,000
Transportation	Commercial Air Service Terminals - RIIF	-	-	\$10,000,000	-	-	\$10,000,000
	Commercial Aviation Infra Grants - RIIF	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$9,500,000
	General Aviation Infra Grants - RIIF	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
	Public Transit Infra Grants - RIIF	\$1,500,000	\$1,500,000	\$1,000,000	\$1,500,000	\$1,200,000	\$6,700,000
	Railroad Revolving Loan & Grant - RIIF	\$1,000,000	\$2,000,000	\$500,000	\$2,000,000	\$2,000,000	\$7,500,000
	Recreational Trails Grant Supplement - RIIF	-	-	-	\$1,000,000	-	\$1,000,000
	Recreational Trails Grants - RIIF	\$1,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$11,500,000
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
Grand Total		\$202,569,191	\$291,587,568	\$255,775,796	\$261,241,940	\$263,853,241	\$1,275,027,736

FISCAL TOPICS

Fiscal Services Division

January 12, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Rebuild Iowa Infrastructure Appropriations to Funds

The Rebuild Iowa Infrastructure Fund (RIIF), established in Iowa Code section [8.57\(5\)](#), is the primary funding source for vertical public infrastructure-related expenditures. Appropriations are made annually from the RIIF in the Infrastructure Appropriations Bill. All appropriations from the RIIF have a three-year reversion date to allow funding to remain available for the specific project. However, there are many appropriations in the RIIF budget that are made to a fund instead of to a specific project. Oftentimes, these funds are exempted from reversion requirements and appropriations to the fund do not revert, and remain available for expenditure indefinitely. Additionally, these funds may also allow for interest to be earned and retained in the fund. The purpose of this Fiscal Topic is to track the different funds that receive RIIF appropriations over the past five fiscal years. **Figure 1** includes the reversion and interest language for all the funds that have received funding from the RIIF over the past five fiscal years.

Appendix A includes the appropriations made over the past six fiscal years to these funds. **Appendix B** includes activity in the funds from FY 2021 through FY 2025. For the purposes of this Fiscal Topic, the Water Quality Infrastructure Fund is included as it receives an off-the-top allocation from wagering tax receipts that would otherwise be deposited into the RIIF.

Figure 1 — Reversion Language for Funds Receiving Appropriations from RIIF between FY 2021 and FY 2025

Fund	Code Section	Reversion Language	Interest Language
Community Attraction and Tourism Fund	15F.204	Moneys in the Fund are not subject to Iowa Code section 8.33 (Time limit on obligations — reversion).	Notwithstanding Iowa Code section 12C.7(2) , interest or earnings on moneys in the Fund shall be credited to the Fund.
Destination Iowa Fund	15.281	Notwithstanding Iowa Code section 8.33, moneys credited to the Destination Iowa Fund shall not revert at the close of a fiscal year.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys in the Destination Iowa Fund shall be credited to the Destination Iowa Fund.
Environment First Fund	8.57A	N/A	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys in the Environment First Fund shall be credited to the RIIF.
Housing Trust Fund	16.181	Notwithstanding Iowa Code section 8.33, unencumbered and unobligated moneys remaining in the fund at the close of each fiscal year shall not revert but shall remain available for expenditure for the same purposes in the succeeding fiscal year.	Notwithstanding Iowa Code section 12C.7, interest or earnings on moneys in the Housing Trust Fund or appropriated to the Fund shall be credited to the Fund.

More Information

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Fund	Code Section	Reversion Language	Interest Language
Iowa Great Places Program Fund	15.440	Notwithstanding Iowa Code section 8.33, moneys credited to the Great Places Program Fund shall not revert to the Fund from which appropriated but shall remain available for expenditure for the purposes designated for subsequent fiscal years.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on investments or time deposits of the moneys in the Iowa Great Places Program Fund shall be credited to the Iowa Great Places Program Fund.
Levee Improvement Fund	8.57D	Notwithstanding Iowa Code section 8.33, moneys in the Levee Improvement Fund that remain unencumbered or unobligated at the close of a fiscal year shall not revert but shall remain available for the expenditure for the purposes designated.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys in the Fund shall be credited to the Fund.
Monument Maintenance Account	8A.321	Notwithstanding Iowa Code section 8.33, funds in the Monument Maintenance Account at the end of a fiscal year shall not revert to the General Fund of the State.	Notwithstanding Iowa Code section 12C.7, interest earned on the Account shall be deposited in the Account and shall be used to maintain the designated monument.
On-Stream Impoundment Restoration Fund	456A.33C	N/A	N/A
Public Safety Equipment Fund	80.48	Notwithstanding Iowa Code section 8.33, moneys in the Fund that remain unencumbered or unobligated at the close of a fiscal year shall not revert but shall remain available for expenditure for the purposes designated.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys in the Fund shall be credited to the Fund.
Public Transit Infrastructure Grant Fund	324A.6A	Notwithstanding Iowa Code section 8.33, moneys in the Public Transit Infrastructure Grant Fund shall not revert to the Fund from which they are appropriated but shall remain available indefinitely for expenditure.	N/A
Railroad Revolving Loan and Grant Fund	327H.20A	Notwithstanding Iowa Code section 8.33, moneys in the Railroad Revolving Loan and Grant Fund shall not revert to the Fund from which the moneys were appropriated but shall remain available indefinitely for expenditure.	N/A
Renewable Fuels Infrastructure Fund	159A.16	Notwithstanding Iowa Code section 8.33, unencumbered and unobligated moneys remaining in the Infrastructure Fund at the close of each fiscal year shall not revert but shall remain available in the Infrastructure Fund.	Notwithstanding Iowa Code section 12C.7, interest or earnings on moneys in the Infrastructure Fund shall be credited to the Infrastructure Fund.

Fund	Code Section	Reversion Language	Interest Language
Sports Tourism Infrastructure Program Fund	15F.404	Notwithstanding Iowa Code section 8.33, moneys in a fund established for purposes of this section at the end of each fiscal year shall not revert to any other fund but shall remain in the Fund for expenditure for subsequent fiscal years.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys in the Fund shall be credited to the Fund.
State Capitol Maintenance Fund	2.12B	Notwithstanding Iowa Code section 8.33, moneys credited to the State Capitol Maintenance Fund shall not revert at the close of a fiscal year.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys deposited in the State Capitol Maintenance Fund shall be credited to the State Capitol Maintenance Fund.
Vacant State Buildings Demolition Fund	15.261	Notwithstanding Iowa Code section 8.33, moneys credited to the Vacant Buildings Demolition Fund shall not revert at the close of a fiscal year.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys deposited in the Vacant Buildings Demolition Fund shall be credited to the Vacant Buildings Demolition Fund.
Vacant State Buildings Rehabilitation Fund	15.262	Notwithstanding Iowa Code section 8.33, moneys credited to the Vacant Buildings Rehabilitation Fund shall not revert at the close of a fiscal year.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys deposited in the Vacant Buildings Rehabilitation Fund shall be credited to the Vacant Buildings Rehabilitation Fund.
Water Quality Infrastructure Fund	8.57B	Moneys in the Fund are appropriated to the Division of Social Conservation and Water Quality of the Department of Agriculture and Land Stewardship for the exclusive purpose of supporting water quality agriculture infrastructure programs created in Iowa Code section 466B.43 . Notwithstanding Iowa Code section 8.33, moneys in the Fund that remain unencumbered or unobligated at the close of a fiscal year shall not revert but shall remain available for expenditure for the purposes designated.	Notwithstanding Iowa Code section 12C.7(2), interest or earnings on moneys in the Fund shall be credited to the Fund.
Water Quality Initiative Fund	466B.45	The money appropriated from the RIIF is deposited into the Water Quality Initiative Fund (Iowa Code section 466B.45). Notwithstanding Iowa Code section 8.33, moneys appropriated or otherwise credited to the Fund for a fiscal year shall not revert to the Fund from which appropriated at the close of the fiscal year for which the appropriation was made but shall remain available for expenditure for the purposes designated until the close of the fiscal	Notwithstanding Iowa Code section 12C.7, interest or earnings on moneys in the Fund shall be credited to the Fund.

Fund	Code Section	Reversion Language	Interest Language
		year that begins three years from the beginning date of the fiscal year for which the appropriation was made.	

Doc ID 1454088

Department Name	Fund Name	Budget Object Type Name	Budget Object Class Rollup Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Administrative Services	Monument	RESOURCES	Beginning Balance and Adjustments	\$353,039	\$127,536	\$134,036	\$516,699	\$343,079	
			Interest, Dividends, Bonds & Loans	\$766	\$425	\$11,224	\$22,401	\$14,465	
	Miscellaneous		\$2,378	\$6,177	\$19,000	\$77	\$103		
	Receipts from Other Entities		\$1,043	\$0	\$500,000	\$9,193	\$0		
	Maintenance Account	DISPOSITIONS	Contractual Services and Transfers	\$-229,691	\$-101	\$-147,562	\$-205,290	\$-158,430	
			Supplies & Materials	\$0	\$0	\$0	\$0	\$-2,808	
			Balance Carry Forward	\$-127,536	\$-134,036	\$-516,699	\$-343,079	\$-196,409	
Agriculture and Land Stewardship	Renewable Fuel Infrastructure Fund	RESOURCES	Beginning Balance and Adjustments	\$3,558,991	\$1,948,719	\$3,923,175	\$8,651,311	\$20,903,591	
			Interest, Dividends, Bonds & Loans	\$9,264	\$12,779	\$261,061	\$844,620	\$1,179,077	
			Receipts from Other Entities	\$3,000,000	\$5,000,000	\$10,000,000	\$15,000,000	\$12,000,000	
			Refunds & Reimbursements	\$0	\$43,781	\$0	\$0	\$0	
	DISPOSITIONS	Appropriations	\$-500,000	\$-500,000	\$-500,000	\$-500,000	\$-500,000		
		Claims & Miscellaneous	\$0	\$0	\$0	\$0	\$0		
		Contractual Services and Transfers	\$-4,473	\$-5,910	\$-11,617	\$-7,399	\$-342		
		Equipment & Repairs	\$0	\$0	\$0	\$-30	\$0		
		Personal Services	\$-33,189	\$-36,682	\$-66,341	\$-92,207	\$-99,382		
		State Aid & Credits	\$-4,081,685	\$-2,539,483	\$-4,954,541	\$-2,992,340	\$-6,637,564		
		Supplies & Materials	\$-189	\$-28	\$-426	\$-364	\$-276		
		Travel & Subsistence	\$0	\$0	\$0	\$0	\$0		
		Balance Carry Forward	\$-1,948,719	\$-3,923,175	\$-8,651,311	\$-20,903,591	\$-26,845,104		
		Water Quality Infrastructure Fund	RESOURCES	Beginning Balance and Adjustments	\$7,098,317	\$20,947,987	\$32,045,311	\$41,368,594	\$48,911,710
				Interest, Dividends, Bonds & Loans	\$25,592	\$87,062	\$1,082,227	\$2,279,682	\$2,388,376
				Receipts from Other Entities	\$0	\$0	\$0	\$0	\$0
	Refunds & Reimbursements			\$39,265	\$844,490	\$213,975	\$394,437	\$1,293,620	
	Fees, Licenses & Permits			\$0	\$4,800	\$2,400	\$2,200	\$1,600	
	Taxes			\$17,402,822	\$17,544,875	\$17,742,495	\$17,879,976	\$17,390,042	
	DISPOSITIONS		Claims & Miscellaneous	\$0	\$0	\$0	\$0	\$0	
Contractual Services and Transfers			\$-1,256,687	\$-1,756,533	\$-2,702,011	\$-1,310,627	\$-3,696,318		
Equipment & Repairs			\$-179,656	\$-3,325,349	\$-5,243,857	\$-9,135,765	\$-14,166,767		
Licenses, Permits, Refunds & Other			\$0	\$0	\$-229	\$-915	\$-1,033		
Personal Services			\$-360,312	\$-421,368	\$-483,283	\$-658,396	\$-766,117		
Plant Improvements & Additions			\$-816,354	\$-848,323	\$-226,453	\$-1,067,820	\$-1,454,877		
State Aid & Credits			\$-1,005,000	\$-1,031,000	\$-1,061,708	\$-837,983	\$-1,072,813		
Supplies & Materials			\$0	\$0	\$0	\$-2,117	\$0		
Travel & Subsistence	\$0	\$-1,331	\$-272	\$-987	\$-23,264				
Balance Carry Forward	\$-20,947,987	\$-32,045,311	\$-41,368,594	\$-48,910,280	\$-48,804,158				
Water Quality Initiative Fund	RESOURCES	Beginning Balance and Adjustments	\$15,725,861	\$13,382,696	\$13,359,555	\$11,606,986	\$12,866,395		
		Interest, Dividends, Bonds & Loans	\$38,350	\$39,977	\$310,800	\$599,159	\$512,347		
		Miscellaneous	\$28,769	\$25,000	\$25,000	\$0	\$0		
		Receipts from Other Entities	\$11,074,235	\$11,170,137	\$10,772,253	\$12,244,782	\$12,338,882		
		Refunds & Reimbursements	\$348,675	\$830,426	\$70,000	\$171,830	\$246,033		
	DISPOSITIONS	Claims & Miscellaneous	\$0	\$0	\$0	\$0	\$0		
		Contractual Services and Transfers	\$-2,871,191	\$-3,093,682	\$-2,748,329	\$-3,615,828	\$-7,849,860		

Department Name	Fund Name	Budget Object Type Name	Budget Object Class Rollup Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Agriculture and Land Stewardship	Water Quality Initiative Fund	DISPOSITIONS	Equipment & Repairs	\$-9,229,480	\$-7,925,050	\$-8,158,003	\$-7,072,809	\$-11,336,268
			Licenses, Permits, Refunds & Other	\$-430	\$-452	\$-559	\$-316	\$-336
			Personal Services	\$-778,893	\$-837,010	\$-1,029,197	\$-1,018,046	\$-1,132,038
			Plant Improvements & Additions	\$-897,716	\$-196,584	\$-948,524	\$0	\$-665,463
			State Aid & Credits	\$-2,626	\$-9,225	\$0	\$0	\$0
			Supplies & Materials	\$-47,048	\$-6,630	\$-3,846	\$-14,600	\$-5,959
			Travel & Subsistence	\$-5,810	\$-20,045	\$-42,165	\$-35,064	\$-80,367
			Balance Carry Forward	\$-13,382,696	\$-13,359,555	\$-11,606,986	\$-12,866,095	\$-4,893,365
Economic Development Authority	Community Attraction and Tourism Fund	RESOURCES	Beginning Balance and Adjustments	\$7,056,335	\$5,628,759	\$7,723,740	\$12,529,583	\$16,461,916
			Interest, Dividends, Bonds & Loans	\$13,738	\$18,288	\$238,014	\$634,541	\$805,866
			Receipts from Other Entities	\$5,000,000	\$5,000,000	\$10,000,000	\$10,000,000	\$10,000,000
		DISPOSITIONS	Personal Services	\$0	\$0	\$0	\$0	\$0
			State Aid & Credits	\$-6,441,314	\$-2,923,306	\$-5,432,172	\$-6,702,208	\$-6,867,174
			Supplies & Materials	\$0	\$0	\$0	\$0	\$0
	Balance Carry Forward		\$-5,628,759	\$-7,723,740	\$-12,529,583	\$-16,461,916	\$-20,400,607	
	Destination Iowa Fund	RESOURCES	Beginning Balance and Adjustments	\$0	\$0	\$0	\$0	\$6,403,597
			Interest, Dividends, Bonds & Loans	\$0	\$0	\$0	\$78,042	\$389,278
			Receipts from Other Entities	\$0	\$0	\$0	\$6,500,000	\$10,000,000
		DISPOSITIONS	Contractual Services and Transfers	\$0	\$0	\$0	\$0	\$0
			Equipment & Repairs	\$0	\$0	\$0	\$0	\$0
			Personal Services	\$0	\$0	\$0	\$0	\$0
			State Aid & Credits	\$0	\$0	\$0	\$-174,446	\$-1,859,092
Supplies & Materials			\$0	\$0	\$0	\$0	\$0	
Travel & Subsistence	\$0	\$0	\$0	\$0	\$0			
Balance Carry Forward	\$0	\$0	\$0	\$-6,403,597	\$-14,933,783			
Great Places Program Fund	RESOURCES	Beginning Balance and Adjustments	\$0	\$0	\$0	\$0	\$953,103	
		Receipts from Other Entities	\$0	\$0	\$0	\$1,921,931	\$0	
	DISPOSITIONS	State Aid & Credits	\$0	\$0	\$0	\$-968,828	\$-884,356	
		Balance Carry Forward	\$0	\$0	\$0	\$-953,103	\$-68,747	
Sports Tourism Infrastructure Fund	RESOURCES	Beginning Balance and Adjustments	\$0	\$0	\$0	\$12,078,998	\$12,639,621	
		Interest, Dividends, Bonds & Loans	\$0	\$0	\$78,998	\$560,623	\$566,522	
		Receipts from Other Entities	\$0	\$0	\$12,000,000	\$0	\$0	
	DISPOSITIONS	State Aid & Credits	\$0	\$0	\$0	\$0	\$0	
		Balance Carry Forward	\$0	\$0	\$-12,078,998	\$-12,639,621	\$-13,206,143	
Vacant State Buildings Demolition Fund	RESOURCES	Beginning Balance and Adjustments	\$1,001,672	\$722,543	\$755,787	\$22,375	\$23,407	
		Interest, Dividends, Bonds & Loans	\$2,027	\$1,937	\$16,738	\$1,032	\$1,049	
		Receipts from Other Entities	\$0	\$750,000	\$1,000,000	\$0	\$0	
	DISPOSITIONS	Contractual Services and Transfers	\$0	\$0	\$0	\$0	\$0	
		State Aid & Credits	\$-281,156	\$-718,693	\$-1,750,150	\$0	\$0	
Balance Carry Forward	\$-722,543	\$-755,787	\$-22,375	\$-23,407	\$-24,456			
Vacant State Buildings Rehabilitation Fund	RESOURCES	Beginning Balance and Adjustments	\$1,001,672	\$689,911	\$803,995	\$1,032,229	\$1,082,365	
		Interest, Dividends, Bonds & Loans	\$2,029	\$1,644	\$26,883	\$50,136	\$48,513	
		Receipts from Other Entities	\$0	\$750,000	\$1,000,000	\$0	\$0	

Department Name	Fund Name	Budget Object Type Name	Budget Object Class Rollup Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Economic Development Authority	Vacant State Buildings Rehabilitation Fund	DISPOSITIONS	Contractual Services and Transfers	\$0	\$0	\$0	\$0	\$0
			State Aid & Credits	-\$313,791	-\$637,560	-\$798,649	\$0	\$0
			Balance Carry Forward	-\$689,911	-\$803,995	-\$1,032,229	-\$1,082,365	-\$1,130,878
Homeland Security and Emergency Management	Levee Improvement Fund	RESOURCES	Beginning Balance and Adjustments	\$0	\$0	\$0	\$0	\$4,691,491
			Interest, Dividends, Bonds & Loans	\$0	\$0	\$0	\$105,815	\$424,032
			Receipts from Other Entities	\$0	\$0	\$0	\$0	\$10,000,000
			Fees, Licenses & Permits	\$0	\$0	\$0	\$0	\$0
			Taxes	\$0	\$0	\$0	\$5,000,000	\$5,000,000
		DISPOSITIONS	Claims & Miscellaneous	\$0	\$0	\$0	\$0	\$0
			Contractual Services and Transfers	\$0	\$0	\$0	-\$280,625	-\$244,704
			Equipment & Repairs	\$0	\$0	\$0	\$0	-\$2,090
			Personal Services	\$0	\$0	\$0	-\$130,901	-\$57,910
			State Aid & Credits	\$0	\$0	\$0	\$0	\$0
			Supplies & Materials	\$0	\$0	\$0	\$0	-\$11
Travel & Subsistence	\$0	\$0	\$0	-\$2,798	-\$6,180			
Balance Carry Forward	\$0	\$0	\$0	-\$4,691,491	-\$19,804,628			
Iowa Finance Authority	State Housing Trust Fund	RESOURCES	Beginning Balance and Adjustments	\$10,190,561	\$10,202,549	\$13,971,148	\$15,701,272	\$17,079,623
			Interest, Dividends, Bonds & Loans	\$681,155	\$405,019	\$1,267,647	\$2,016,511	\$1,972,789
			Receipts from Other Entities	\$3,056,535	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
			Refunds & Reimbursements	\$0	\$0	\$0	\$0	\$0
			Fees, Licenses & Permits	\$3,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
		DISPOSITIONS	Appropriations	-\$62,317	-\$62,317	-\$62,317	-\$62,317	-\$62,317
			Claims & Miscellaneous	\$0	\$0	\$0	\$0	\$0
			State Aid & Credits	-\$6,663,385	-\$6,574,103	-\$9,475,206	-\$10,575,843	-\$11,845,751
			Supplies & Materials	\$0	\$0	\$0	\$0	\$0
			Balance Carry Forward	-\$10,202,549	-\$13,971,148	-\$15,701,272	-\$17,079,623	-\$17,144,344
Legislature	State Capitol Maintenance Fund	RESOURCES	Beginning Balance and Adjustments	\$2,238,489	\$1,915,391	-\$960	\$0	\$0
			Interest, Dividends, Bonds & Loans	\$5,829	\$17,841	\$201,037	\$214,615	\$159,854
			Receipts from Other Entities	\$1,750,000	\$8,115,267	\$0	\$0	\$0
		DISPOSITIONS	Claims & Miscellaneous	\$0	\$0	\$0	\$0	\$0
			Contractual Services and Transfers	-\$2,078,927	-\$10,049,459	-\$200,077	-\$214,615	\$1,422
			Equipment & Repairs	\$0	\$0	\$0	\$0	\$0
			Supplies & Materials	\$0	\$0	\$0	\$0	-\$161,276
			Travel & Subsistence	\$0	\$0	\$0	\$0	\$0
Balance Carry Forward	-\$1,915,391	\$960	\$0	\$0	\$0			
Management, Department of	Environment First Fund	RESOURCES	Beginning Balance and Adjustments	\$90,250	\$90,250	\$90,465	\$90,466	\$91,015
			Receipts from Other Entities	\$42,000,000	\$42,000,000	\$42,000,000	\$42,000,000	\$42,000,000
		DISPOSITIONS	Appropriations	-\$42,000,000	-\$42,000,000	-\$42,000,000	-\$42,000,000	-\$42,000,000
			Balance Carry Forward	-\$90,250	-\$90,250	-\$90,466	-\$90,465	-\$91,016
Public Safety, Department of	Public Safety Equipment Fund	RESOURCES	Beginning Balance and Adjustments	\$0	\$0	\$691,406	\$1,821,424	\$367,225
			Interest, Dividends, Bonds & Loans	\$0	\$9,278	\$105,279	\$210,441	\$136,490
			Receipts from Other Entities	\$0	\$5,000,000	\$5,387,528	\$5,000,000	\$5,000,000
		DISPOSITIONS	Claims & Miscellaneous	\$0	\$0	\$0	\$0	\$0

Department Name	Fund Name	Budget Object Type Name	Budget Object Class Rollup Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Public Safety, Department of	Public Safety Equipment Fund	DISPOSITIONS	Contractual Services and Transfers	\$0	\$-407,724	\$-213,895	\$-132,041	\$0
			Equipment & Repairs	\$0	\$-2,737,809	\$-2,955,308	\$-5,029,679	\$-3,323,430
			Supplies & Materials	\$0	\$-1,042,282	\$-941,601	\$-843,998	\$-1,429,134
			Travel & Subsistence	\$0	\$-146,840	\$-251,985	\$-658,922	\$-262,781
			Balance Carry Forward	\$0	\$-674,623	\$-1,821,424	\$-367,225	\$-488,370
Transportation, Department of	Public Transit Infrastructure Grant Fund	RESOURCES	Beginning Balance and Adjustments	\$1,412,628	\$1,077,706	\$1,032,367	\$1,962,045	\$1,821,512
			Miscellaneous	\$0	\$0	\$0	\$0	\$0
			Receipts from Other Entities	\$500,000	\$1,500,000	\$1,622,722	\$1,000,000	\$1,500,000
		DISPOSITIONS	State Aid & Credits	\$-834,922	\$-1,545,339	\$-693,044	\$-1,140,533	\$-1,023,409
			Balance Carry Forward	\$-1,077,706	\$-1,032,367	\$-1,962,045	\$-1,821,512	\$-2,298,103
	Railroad Revolving Loan Fund	RESOURCES	Beginning Balance and Adjustments	\$10,512,875	\$9,151,827	\$9,855,961	\$12,521,549	\$6,964,530
			Interest, Dividends, Bonds & Loans	\$1,129,268	\$476,494	\$700,772	\$610,601	\$1,022,993
			Miscellaneous	\$310,803	\$254,560	\$0	\$0	\$0
			Receipts from Other Entities	\$500,000	\$1,636,307	\$2,625,155	\$1,000,799	\$2,110,102
	DISPOSITIONS	Contractual Services and Transfers	\$-3,301,119	\$-1,663,226	\$-636,281	\$-6,982,274	\$-312,273	
		Plant Improvements & Additions	\$0	\$0	\$-24,058	\$-186,146	\$-3,285,919	
		Balance Carry Forward	\$-9,151,827	\$-9,855,961	\$-12,521,549	\$-6,964,530	\$-6,499,432	

Appendix A — Appropriations from RIIF to Funds (FY 2021 through estimated FY 2026)

Department	Budget Unit Name	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026
Department of Administrative Services	Monument/Artwork Repair Restoration - RIIF	0	0	500,000	0	0	0
Agriculture and Land Stewardship	Renewable Fuel Infra. Fund - RIIF	3,000,000	0	10,000,000	10,000,000	10,000,000	10,000,000
	Renewable Fuel Infra. Fund Supplement - RIIF	0	0	0	5,000,000	0	0
	Renewable Fuel Infra. Fund - Corrective Awards - RIIF	0	0	0	0	2,000,000	0
	Renewable Fuel Infra. Fund - Supplement - RIIF	0	0	0	0	2,000,000	0
	Water Quality Initiative - RIIF	5,200,000	5,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Department of Cultural Affairs	Great Places Infrastructure Grants - RIIF	1,000,000	1,000,000	1,000,000	0	0	0
Economic Development Authority	Community Attraction & Tourism Grants - RIIF	5,000,000	5,000,000	10,000,000	10,000,000	10,000,000	10,000,000
	Destination Iowa - RIIF	0	0	0	6,500,000	10,000,000	10,000,000
	Sports Tourism Infrastructure Program Fund - RIIF	0	0	12,000,000	0	0	0
	Vacant State Bldgs Demolition Fund - RIIF	0	750,000	1,000,000	0	0	0
	Vacant State Bldgs Rehab Fund - RIIF	0	750,000	1,000,000	0	0	0
Homeland Security and Emerg. Mgmt.	Levee Improvement Fund - RIIF	0	0	0	0	10,000,000	0
Iowa Finance Authority	State Housing Trust Fund (STND) - RIIF	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Legislative Branch	State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	500,000	500,000	500,000
Department of Management	Environment First Fund - RIIF	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Department of Public Safety	Public Safety Equipment Fund - RIIF	0	2,500,000	2,500,000	2,500,000	2,500,000	0
Department of Transportation	Public Transit Infra Grants - RIIF	500,000	1,500,000	1,500,000	1,000,000	1,500,000	1,200,000
	Railroad Revolving Loan & Grant - RIIF	500,000	1,000,000	2,000,000	500,000	2,000,000	2,000,000

FISCAL TOPICS

Fiscal Services Division

September 10, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Technology Reinvestment Fund

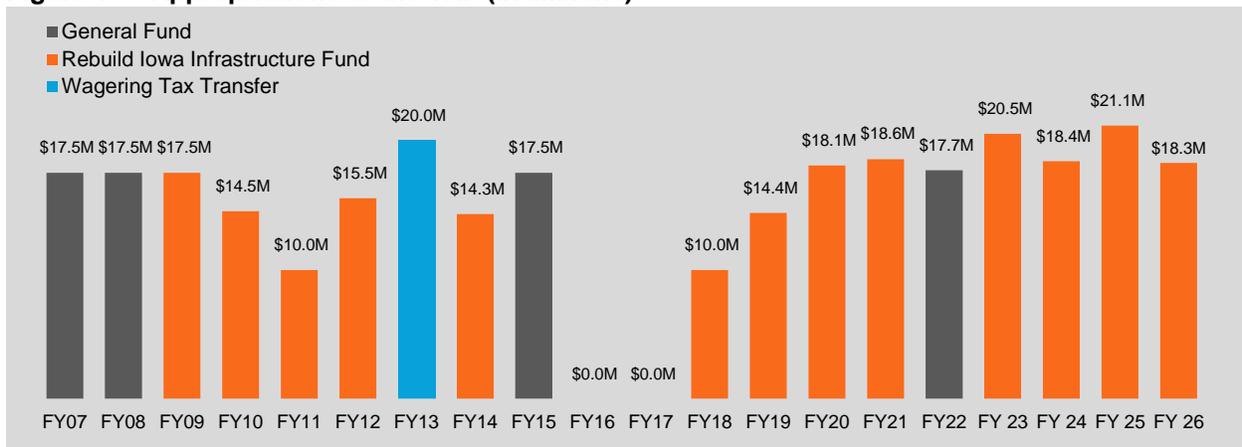
Iowa Code section [8.57C](#) establishes the Technology Reinvestment Fund (TRF) for the purposes of appropriating moneys to State departments to be used for the acquisition of computer hardware and software, software development, telecommunications equipment, maintenance and lease agreements associated with technology components, and the purchase of 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 of the State 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 \$301.4 million since its inception. Of the total, 23.3% was from the General Fund and 76.7% 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

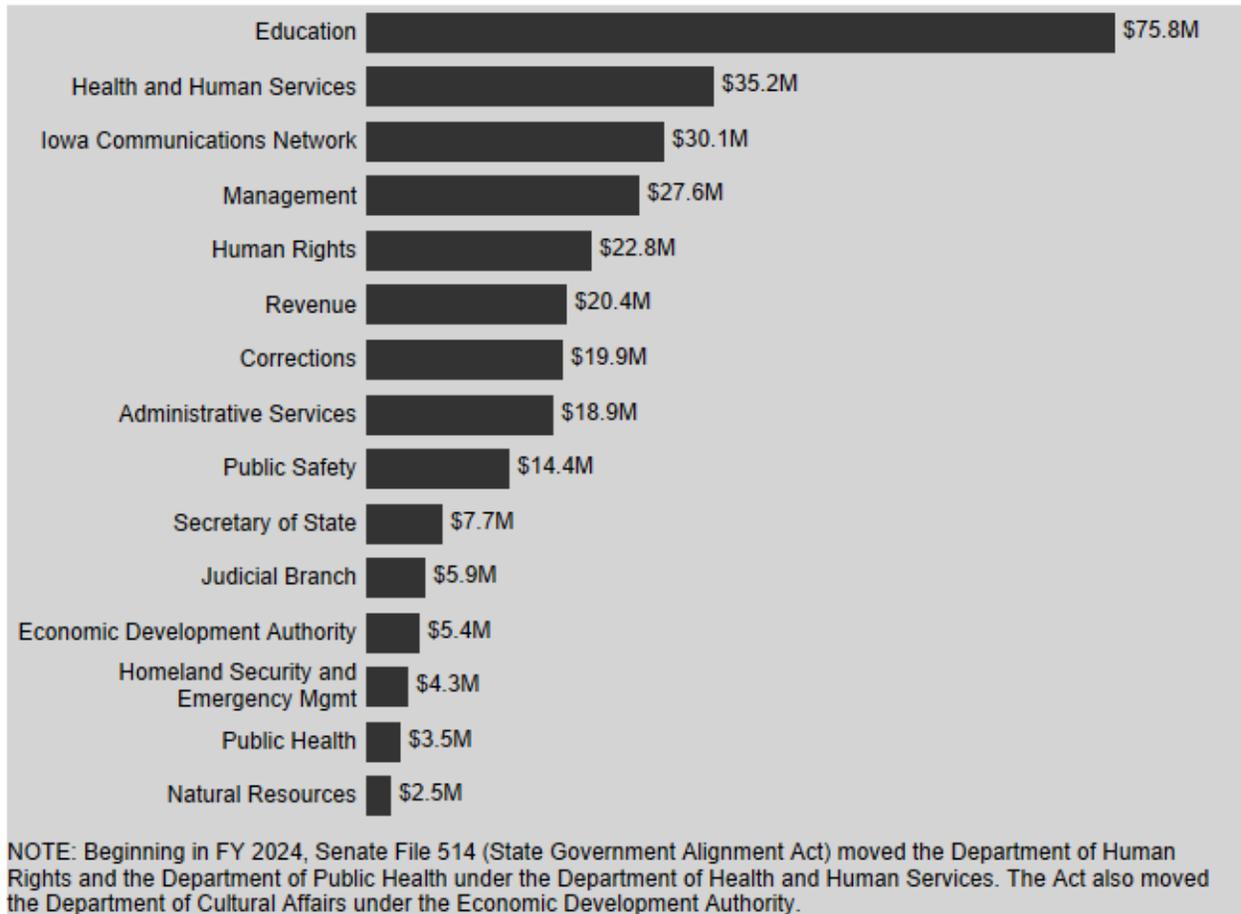
Iowa Legislature: legis.iowa.gov

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, 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 (25.0%) and the Department of Health and Human Services (11.6%).

**Figure 2 — Top 15 Agencies Receiving TRF Appropriations (in Millions)
FY 2007 - Estimated FY 2026**



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 \$9.4 million (51.4% of TRF appropriations) in estimated FY 2026.

Figure 3 — Technology Projects and Programs Receiving 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	Poison Control Center
Department of Management	Iowa Grants Management Searchable Online Database Data Portal License

	Local Government Budget and Prop. Tax System
	OCIO Security Office
	Iowa Integrated Justice (formerly CJIS)
	Justice Data Warehouse
Treasurer of State	Clearwater Software
	Tyler Tech Software

Other projects have required multiyear appropriations but for a limited term. These projects may obligate funding for a number of years before completion. There are currently no ongoing multiyear projects. Recent multiyear projects that have been fully funded 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

Doc ID 1543282

Technology Reinvestment Fund Appropriations — FY 2022 - FY 2026

		FY 2022	FY 2023	FY 2024	2025 Estimated	2026 Final Action	Grand Total
Auditor of State	Technology Projects - TRF	-	-	\$292,500	-	-	\$292,500
Corrections	Camera System Upgrades - TRF	-	-	-	\$2,464,779	-	\$2,464,779
	Camera System Upgrades at DOC Inst. - TRF	-	-	\$1,879,936	-	-	\$1,879,936
	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	\$210,000	-	-	-	\$3,013,466	\$3,223,466
	ICIW Data and Voice Network Switching Replac. - TRF	-	-	-	\$500,000	-	\$500,000
	IMCC Data and Voice Network Switching Replac. - TRF	-	-	-	\$100,000	-	\$100,000
	IMCC ICIW Server Replacements - TRF	-	-	-	\$200,000	-	\$200,000
	IMCC Pharmacy Technology Upgrades - TRF	-	-	-	\$200,000	-	\$200,000
Economic Development Authority	IEDA Technology Reinvestment Projects - TRF	-	-	-	-	\$5,375,000	\$5,375,000
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	\$1,998,600	\$1,000,000	-	-	-	\$2,998,600
	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
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	\$1,625,363	\$1,416,680	\$1,578,280	\$1,335,178	-	\$5,955,501
	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	-	-	-	\$2,800,000
	Justice Data Warehouse - TRF	\$187,980	\$187,980	-	-	-	\$375,960
ICN	Firewall/DDoS Protection - TRF	-	\$1,510,724	-	-	-	\$1,510,724
Inspections, Appeals, and Licensing	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	\$433,100	-	\$125,290	-	-	\$558,390
	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	-	-	\$100,000	-	-	\$100,000
Management	Criminal Justice Information System (CJIS) - TRF	-	-	-	-	\$1,400,000	\$1,400,000
	Iowa Grants Mgmt Implementation - TRF	\$70,000	\$70,000	\$50,000	\$70,000	\$70,000	\$330,000
	Justice Data Warehouse - TRF	-	-	-	-	\$282,664	\$282,664
	Justice Data Warehouse Transition - TRF	-	-	-	-	\$290,000	\$290,000
	Local Gov. Property Tax Tech. Update - TRF	-	-	\$100,000	-	-	\$100,000
	Local Gov't Budget & Property Tax System - TRF	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
	OCIO Phone Management Software - TRF	-	-	\$3,180,000	-	-	\$3,180,000

Technology Reinvestment Fund Appropriations — FY 2022 - FY 2026

		FY 2022	FY 2023	FY 2024	2025 Estimated	2026 Final Action	Grand Total
Management	OCIO Security Office - TRF	-	-	-	\$2,947,658	\$2,947,658	\$5,895,316
	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	\$358,429	\$1,876,114
Natural Resources	Law Enforcement Radios - TRF	-	-	-	\$1,565,000	-	\$1,565,000
Parole	Technology Projects - TRF	-	-	\$20,000	-	-	\$20,000
Public Defense	Technology Projects - TRF	\$100,000	\$500,000	-	-	\$220,000	\$820,000
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	-	\$16,281,840
Secretary of State	Secretary of State Cyber Technology - TRF	-	-	-	\$324,000	-	\$324,000
	Voter Registration System Update - TRF	\$1,400,000	\$1,400,000	-	-	-	\$2,800,000
Treasurer of State	Clearwater Software - TRF	-	-	-	\$192,000	\$192,000	\$384,000
	Tyler Tech Software - TRF	-	-	-	\$228,000	\$228,000	\$456,000
Veterans Affairs	Technology Equipment - TRF	\$2,500	-	-	-	-	\$2,500
Grand Total		\$17,697,295	\$20,425,393	\$18,899,572	\$21,131,873	\$18,303,217	\$96,457,350

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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 the following purposes:

- 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 service 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.”

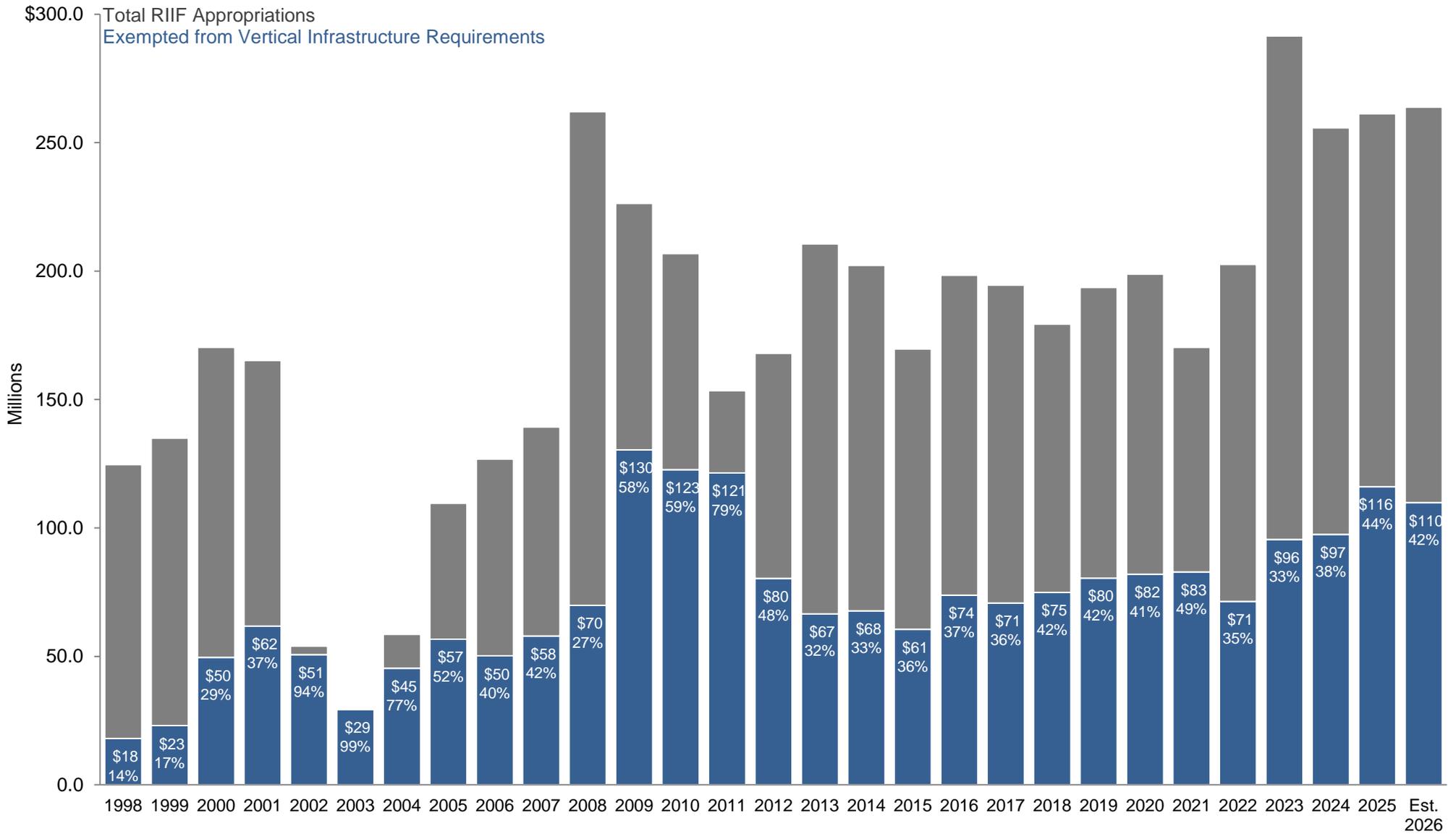
Since the definition has been in place, the percentage of appropriations that have received exemptions from the definition of “vertical infrastructure” has ranged from 14.5% to 98.9%, with an annual average of 45.2%. The percentage of appropriated dollars exempted has ranged from 32.8% to 44.4% in the four most recent fiscal years.

Appropriations that were exempted from the definition from FY 2022 through estimated FY 2026 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, Community Attraction and Tourism grants, and Destination Iowa grants. These six line items account for 89.3% of the total dollars exempted from the definition of “vertical infrastructure” in estimated FY 2026.

More Information

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Appendix A — Rebuild Iowa Infrastructure Fund by Fiscal Year



Appendix B — Appropriations Exempted from Vertical Infrastructure Definition Requirements

		FY 2022	FY 2023	FY 2024	FY 2025	Est. FY 2026
Administrative Services	Security Cameras	\$250,000	\$1,000,000	\$200,000	-	-
	Underground Railroad Markers	-	-	-	-	\$40,000
	Total	\$250,000	\$1,000,000	\$200,000	-	\$40,000
Agriculture and Land Stewardship	Fertilizer Management	-	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	Water Quality Initiative	\$5,200,000	\$8,200,000	\$8,200,000	\$8,200,000	\$8,200,000
	Total	\$5,200,000	\$9,200,000	\$9,200,000	\$9,200,000	\$9,200,000
Corrections	Body Scanners	-	-	\$865,000	-	-
	Clarinda Kitchen Furnishings and Equip.	-	\$750,000	-	-	-
	Total	-	\$750,000	\$865,000	-	-
Cultural Affairs	Harold 'Pie' Keller Monument	\$15,000	-	-	-	-
	Total	\$15,000	-	-	-	-
Economic Development	Community Attraction and Tourism Grants	-	-	-	-	\$10,000,000
	Destination Iowa Grants	-	-	\$6,500,000	\$10,000,000	\$10,000,000
	Junior Olympics	-	\$150,000	-	-	-
	Regional Sport Authority Districts	-	\$500,000	\$700,000	\$700,000	\$750,000
	Vacant Buildings Rehabilitation Fund	\$750,000	\$1,000,000	-	-	-
	Total	\$750,000	\$1,650,000	\$7,200,000	\$10,700,000	\$20,750,000
Health and Human Services	Newborn Safety Device	-	-	\$15,000	-	-
	Total	-	-	\$15,000	-	-
Homeland Security	Flood Study	-	\$650,000	-	-	-
	Levee Improvement Fund	-	-	-	\$10,000,000	-
	School Safety, Flood Mitigation, Other Emerg.	\$2,500,000	-	-	-	-
	Total	\$2,500,000	\$650,000	-	\$10,000,000	-
Judicial Branch	County Courthouse Equip. and Furniture	\$2,522,990	\$624,518	-	-	-
	Dallas County Courthouse Renovation and Furniture	-	-	-	\$481,200	-
	Johnson County Courthouse Renovation and Furniture	-	-	-	\$111,000	-
	Total	\$2,522,990	\$624,518	-	\$592,200	-
Management	Environment First Fund	\$42,000,000	\$42,000,000	\$42,000,000	\$42,000,000	\$42,000,000
	Technology Reinvestment Fund	-	\$20,500,000	\$18,390,290	\$21,131,873	\$18,269,217
	Total	\$42,000,000	\$62,500,000	\$60,390,290	\$63,131,873	\$60,269,217
Natural Resources	Buchanan County Park	\$150,000	-	-	-	-
	Community Forestry Grant Program	\$250,000	\$250,000	\$250,000	\$250,000	-
	Lake Restoration and Dredging	\$9,600,000	\$9,600,000	\$9,600,000	\$9,600,000	\$9,600,000
	On-Stream Impoundment Fund	\$500,000	\$500,000	-	-	-
	Water Trails and Low Head Dam Repairs	-	-	-	\$1,500,000	\$1,500,000
	Total	\$10,500,000	\$10,350,000	\$9,850,000	\$11,350,000	\$11,100,000
Public Safety	Network Contract	\$4,114,482	\$4,330,150	\$6,754,358	\$6,424,379	\$6,486,177
	Public Safety Equipment Fund	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	-
	Total	\$6,614,482	\$6,830,150	\$9,254,358	\$8,924,379	\$6,486,177
Transportation	Railroad Revolving Loan & Grant Fund	\$1,000,000	\$2,000,000	\$500,000	\$2,000,000	\$2,000,000
	Total	\$1,000,000	\$2,000,000	\$500,000	\$2,000,000	\$2,000,000
Veterans Affairs	Cemetery Equipment Replacement	-	-	-	\$168,388	-
	Total	-	-	-	\$168,388	-
Grand Total		\$71,352,472	\$95,554,668	\$97,474,648	\$116,066,840	\$109,845,394

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State Gaming Revenues — FY 2025

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 paid directly to cities and counties. This report also excludes sports wagering and internet fantasy sports taxes or license fee revenue.

Tax and fee revenue collections from Iowa's 19 casinos totaled \$354.6 million in FY 2025, a decrease of \$12.2 million (-3.3%) compared to revenue collections in FY 2024. This is the third year in a row in which State gaming revenues have decreased, reflecting a continued decline from the postpandemic peak experienced in FY 2022. 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. However, State gaming revenue still remains higher compared to prepandemic levels despite increasing competition from surrounding states and the ongoing phaseout of the tax on promotional play receipts.

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 \$17.3 million (-5.0%) in FY 2025 compared to the previous year.

Other Revenue

All other revenues remitted to the State by the gaming industry experienced a net increase of \$5.1 million (26.4%). This is largely attributable to the initial license fee of \$4.0 million paid by the Cedar Crossing Casino, located in Linn County, following approval of its license in FY 2025. Iowa statute requires a newly licensed operator to pay a one-time license fee and allows the fee to be paid in equal installments over a five-year period. The amount of the fee varies based on the size of the county where the casino is located. FY 2025 was Cedar Crossing Casino's first installment of a \$20.0 million license fee.

Figure 1 — State Revenue from Iowa Casinos

(in Millions)

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Change</u>
Wagering Taxes	\$ 330.3	\$ 367.0	\$ 359.1	\$ 347.5	\$ 330.2	\$ -17.3
Other Revenue						
Enforcement and Regulatory Fees	16.0	17.7	16.7	18.5	19.6	1.1
Pari-Mutuel Receipts	0.3	0.3	0.5	0.5	0.5	0.0
License Fees	0.3	0.3	0.3	0.3	4.3	4.0
Subtotal Other Receipts	<u>16.6</u>	<u>18.3</u>	<u>17.5</u>	<u>19.3</u>	<u>24.5</u>	<u>5.1</u>
Total	<u>\$ 346.9</u>	<u>\$ 385.3</u>	<u>\$ 376.5</u>	<u>\$ 366.8</u>	<u>\$ 354.6</u>	<u>\$ -12.2</u>

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

More Information

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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 \$354.6 million in revenue collected in FY 2025, \$315.0 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 \$315.0 million to the various funds and the order in which the funds are distributed according to statute. The remaining \$39.6 million collected in FY 2025 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.

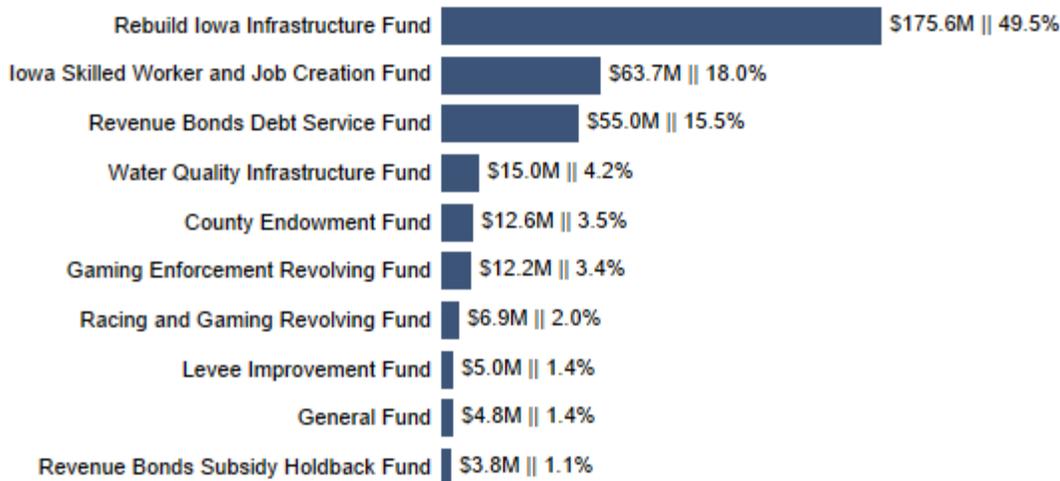
Figure 2 — Distribution of State Gaming Revenue

(in Millions)

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	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	0.0	0.0	0.0	0.0	0.0	0.0
Water Quality Infrastructure Fund	15.0	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	5.0	5.0	0.0
General Fund	2.3	2.3	2.3	2.3	2.3	0.0
Rebuild Iowa Infrastructure Fund	175.1	210.1	202.8	186.7	170.3	-16.4
Subtotal	\$314.8	\$349.9	\$342.5	\$331.5	\$315.0	\$ -16.4
<u>Other Revenues</u>						
Gaming Regulatory Revolving Fund	\$ 6.4	\$ 6.9	\$ 6.6	\$ 6.6	\$ 6.9	\$ 0.3
Gaming Enforcement Revolving Fund	9.2	10.3	9.6	11.4	12.2	0.8
County Endowment Fund	12.6	13.9	13.6	13.2	12.6	-0.6
General Fund (Cultural Grants, Tourism, and Other Fees)	2.6	2.7	2.7	2.6	2.6	-0.1
Rebuild Iowa Infrastructure Fund	1.3	1.5	1.4	1.4	5.3	3.9
Subtotal	\$ 32.0	\$ 35.4	\$ 34.0	\$ 35.3	\$ 39.6	\$ 4.3
Total	\$346.9	\$385.3	\$376.5	\$366.8	\$354.6	\$ -12.2

Note: Numbers may not equal totals due to rounding.

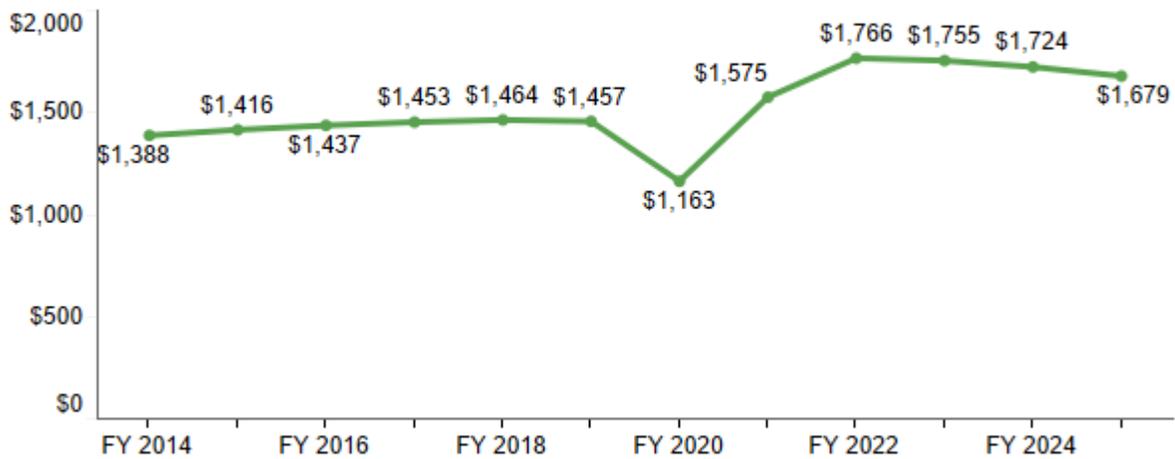
Figure 3 — Distribution of FY 2025 Gaming Revenues



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 \$44.8 million (-2.6%) in FY 2025 compared to FY 2024. 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)

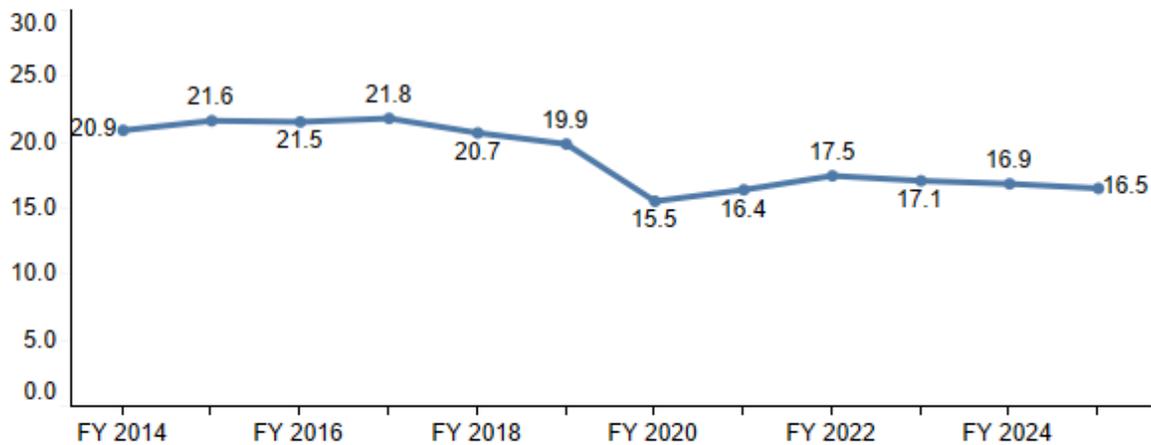


Source: Iowa Racing and Gaming Commission

Admissions

Admissions to the gaming facilities during FY 2025 decreased by 345,000 (-2.1%) compared to FY 2024. Admissions totaled 16.5 million in FY 2025 compared to 16.9 million in FY 2024.

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. The RIIF also received 100.0% of the new license fee for casino operators.

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Sports Wagering Receipts Fund

The Sports Wagering Receipts Fund (SWRF) 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 SWRF. **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 2025.

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.

Internet fantasy sports contest tax revenue is also deposited in the SWRF. Internet fantasy sports

More Information

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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 and FY 2025.

Appropriations

Since FY 2020, the General Assembly has appropriated moneys from the Fund for various purposes. **Figure 2** shows the revenue and appropriations from the SWRF from FY 2020 through estimated FY 2026. In 2025 Iowa Acts, chapter [160](#) (Sports Wagering Receipts Act), two ongoing standing appropriations or transfers from the SWRF were created: an ongoing transfer of up to \$1.5 million in FY 2027 through FY 2030 for the Length of Service Award Program Grant Fund and an \$8.0 million standing appropriation to the Department of Public Safety (DPS) Equipment Fund.

Figure 2 — Sports Wagering Receipts Fund

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026*
Revenue					
Beginning Account Balance	\$ 5,846,701	\$12,228,656	\$15,330,981	\$28,903,431	\$44,914,623
Sports Wagering Receipts	9,603,539	12,890,229	14,343,838	16,215,305	16,215,305
Interest	28,416	462,097	978,612	1,545,887	1,545,887
Total Revenues	<u>\$15,478,656</u>	<u>\$25,580,981</u>	<u>\$30,653,431</u>	<u>\$46,664,623</u>	<u>\$62,675,815</u>
Appropriations					
Economic Development Authority					
Sports Tourism Program	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0	\$ 0
Length of Service Award Program Grant Fund (standing)	0	0	0	0	1,500,000
Iowa Film Production Incentive Fund	0	0	0	0	4,000,000
Iowa Major Events and Tourism Fund	0	0	0	0	4,000,000
Education					
Education Support Personnel Supplement	\$ 0	\$ 0	\$ 0	\$ 0	\$14,000,000
Division of Special Education	0	0	0	0	5,000,000
Health and Human Services					
Gambling Treatment Program	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Management					
General Fund - Endow Iowa Tax Credit	\$ 0	\$ 7,000,000	\$ 0	\$ 0	\$ 0
Public Safety					
DPS Equipment Fund (standing)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,000,000
Total Appropriations	<u>\$ 3,250,000</u>	<u>\$10,250,000</u>	<u>\$ 1,750,000</u>	<u>\$ 1,750,000</u>	<u>\$38,250,000</u>
Reversion	0	0	0	0	0
Ending Balance	<u>\$12,228,656</u>	<u>\$15,330,981</u>	<u>\$28,903,431</u>	<u>\$44,914,623</u>	<u>\$24,425,815</u>
Source: State Accounting System					
* FY 2025 Sports Wagering Receipts, interest amounts, and ending balance are used in Estimated FY 2026 for illustrative purposes only.					

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](#)

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Fiscal Services Division

November 24, 2025

Inside this Fiscal Research Brief

Summary

This *Fiscal Research Brief* provides an update on Iowa’s gambling industry regulated by the Iowa Racing and Gaming Commission, including pari-mutuel wagering, casino style gambling games, and sports wagering activities and revenue through the end of FY 2025.

Affected Agencies

Department of Inspections, Appeals, and Licensing (DIAL)
 Iowa Racing and Gaming Commission (IRGC)
 Department of Public Safety, Division of Criminal Investigation (DPS, DCI)

Iowa Code Authority

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

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Update on Iowa’s Gaming Industry and Associated Revenues

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Background

In Iowa, various forms of gambling have been legalized since 1972, when the constitutional ban on all types of gambling was repealed, including pari-mutuel wagering, the Iowa Lottery, casino-style gambling, sports wagering, and Internet fantasy sports. The purpose of this **Fiscal Research Brief** is to provide a general overview of the gambling industry in Iowa as it relates to wagering conducted by the licensed gaming facilities in the State, including pari-mutuel wagering, casino gambling, internet fantasy sports, and sports wagering, and the associated revenues collected by the State within the gambling industry. This **Fiscal Research Brief** does not go into detail on the Iowa Lottery.

Below is a brief overview of the key legislation shaping pari-mutuel wagering, casino gambling, and sports wagering in Iowa today:

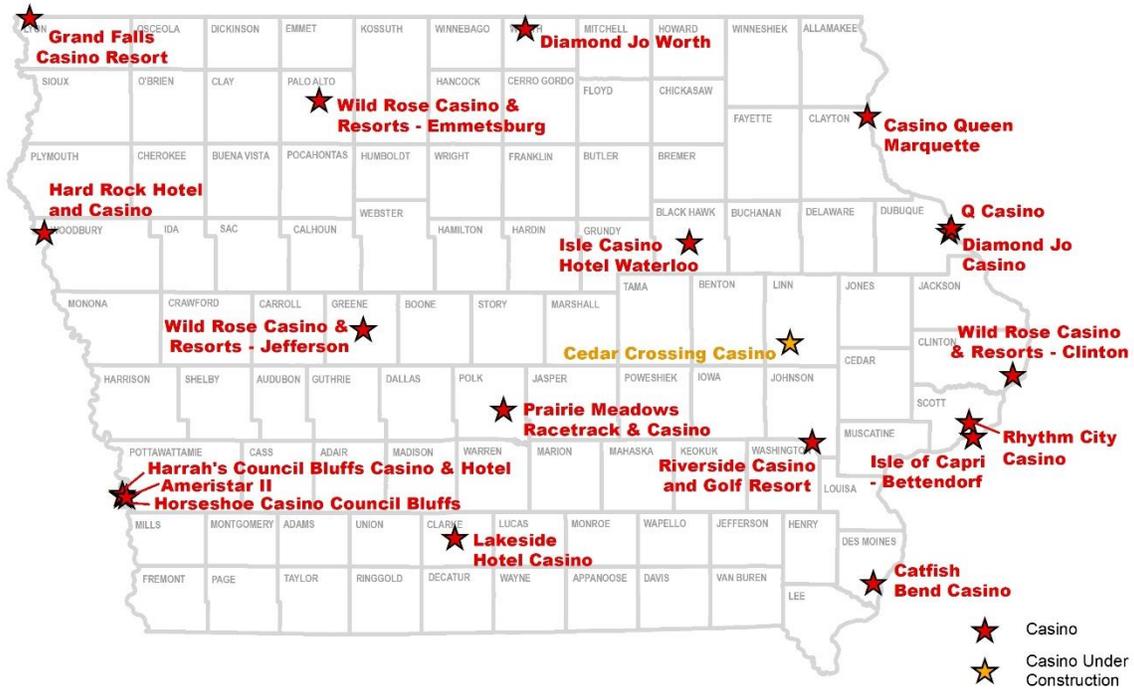
- 1983 - [SF 92](#) (Pari-Mutuel Betting on Horse and Dog Races Act) authorized pari-mutuel wagering (dog and horse racing).
- 1989 - [SF 220](#) (Pari-Mutuel Wagering Act) authorized simulcasting at pari-mutuel racetracks.
- 1989 - [SF 124](#) (Excursion Boat Gambling Act) authorized excursion boat gambling.
- 1994 - [HF 2179](#) (Gambling Act) authorized slot machines at pari-mutuel racetracks, removed the \$5 bet limit and the \$200 daily loss limit for excursion gambling boats, and allowed all facilities to operate 24 -hours a day.
- 1994 – [HF 2179](#) (Gambling Act) allowed gambling while dockside.
- 2004 – [HF 2302](#) (Gambling — Miscellaneous Changes Act) amended the definition of “excursion gambling boat” to include a moored barge, provided that an excursion gambling boat may be located or operated on a natural or man-made lake or reservoir as long as the size would accommodate recreational activity, and also provided that a boat may be located on a body of water adjacent to a river within 1,000 feet of the high water mark of the river.
- 2007 – [SF 263](#) (Gambling Games and Gambling Structures Act) allowed land-based casinos.
- 2011 – [SF 526](#) (Gaming Regulation and Licensing Act) allowed advance deposit wagering for pari-mutuel gaming.
- 2014 – [SF 2362](#) (Greyhound Racing III Act) allowed the casinos that operated pari-mutuel dog racing in Dubuque and Pottawattamie counties to phase out dog racing but continue to operate other types of gambling games.
- 2019 – [SF 617](#) (Sports Wagering and Fantasy Sports Contests Act) authorized sports gambling and wagering, including sports wagering and fantasy sports contests.
- 2021 – [SF 619](#) (Taxation and Other Provisions Act) changed the definition of adjusted gross receipts to include promotional play receipts on gambling games until June 30, 2026, with a graduated phaseout of the tax on promotional play receipts.
- 2022 – [HF 2497](#) (Gambling Regulation and Wagering) added alternative simulcasting licensure.

Overview

There are currently 20 licensed gaming facilities in the State of Iowa authorized to conduct gambling games on an excursion gambling boat, at the gambling structure, or at a pari-mutuel racetrack. The newest licensee, the land-based gaming facility “Cedar Crossing Casino” in Linn County, was granted a license in February 2025 and is anticipated to open in December 2026.

Figure 1 displays the locations of all 20 gaming facilities in Iowa.

Figure 1 — Iowa Casinos as of October 2025



All gaming facilities are regulated by the [Iowa Racing and Gaming Commission](#) (IRGC), an agency attached to the Department of Inspections, Appeals, and Licensing (DIAL). The IRGC administers State wagering laws and the implementation of agency administrative rules. The Commission consists of five members who are appointed by the Governor and confirmed by the Senate.

Several different types of revenue are generated from gaming activities throughout the State of Iowa, including wagering tax revenue, enforcement and regulatory fees, license fees, and fine revenue. Total revenue collected from Iowa gaming facilities is displayed in **Figure 2**. Each revenue category is discussed below, and the distribution of total revenue collected by Fund is displayed in **Figure 3**. Unless indicated otherwise, all revenue detailed throughout this **Fiscal Research Brief** is from the State Accounting System, Iowa Advantage.

Figure 2 — State Revenue from Iowa Casinos
(Dollars in Millions)

Revenue Type	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Wagering Taxes	\$ 330.3	\$ 367.0	\$ 359.1	\$ 347.5	\$ 330.2
Sports Wagering Receipts	6.1	9.6	12.9	14.3	16.2
Pari-mutuel Receipts	0.3	0.3	0.5	0.5	0.5
Enforcement and Regulatory Fees	16.1	17.8	16.8	18.7	19.7
Other (Fees, Licenses, Fines)	0.8	0.9	1.0	1.1	5.1
Grand Total	\$ 353.6	\$ 395.6	\$ 390.3	\$ 382.1	\$ 371.7

Note: Totals may not sum due to rounding.

Figure 3 — Distribution of State Revenue from Iowa Casinos
(Dollars in Millions)

Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Rebuild Iowa Infrastructure Fund	\$ 176.4	\$ 211.6	\$ 204.2	\$ 188.1	\$ 175.6
Iowa Skilled Worker and Job Creation Fund	63.8	63.8	63.8	63.8	63.8
Revenue Bonds Debt Service Fund	55.0	55.0	55.0	55.0	55.0
Water Quality Infrastructure Fund	15.0	15.0	15.0	15.0	15.0
Sports Wagering Receipts Fund	6.1	9.6	12.9	14.3	16.2
County Endowment Fund	12.6	13.9	13.6	13.2	12.6
Gaming Enforcement Revolving Fund	9.2	10.3	9.6	11.4	12.2
Racing and Gaming Revolving Fund	6.5	7.0	6.8	6.8	7.1
Levee Improvement Fund	0.0	0.0	0.0	5.0	5.0
General Fund	5.3	5.6	5.7	5.7	5.6
Revenue Bonds Subsidy Holdback Fund	3.8	3.8	3.8	3.8	3.8
Grand Total	\$ 353.6	\$ 395.6	\$ 390.3	\$ 382.1	\$ 371.7

Note: Totals may not sum due to rounding.

Iowa Code section [99F.5](#) requires an operating agreement between a licensee of a gambling entity and a Qualified Sponsoring Organization (QSO), which is organized as a nonprofit corporation.

¹The statute requires that the agreement provide for a minimum distribution of funds for educational, civic, public, charitable, patriotic, or religious uses that averages at least 3.0% of the total amount of gross receipts reduced by paid-out winnings, or total adjusted gross receipts (AGR) per year. The terms of the agreements between the operators and the QSOs throughout the State will vary. Additionally, the city and county in which a casino is located receive 0.5% each of the casinos AGR annually. This **Fiscal Research Brief** does not go into detail on the revenue distributed by QSOs or the revenues received by cities and counties, as these revenues do not flow through the State. The following sections go into greater detail on the specific revenue collected by the State from Iowa casinos.

Wagering Taxes

Gambling Games (Casino) Wagering Tax

The State of Iowa imposes a wagering tax on gambling revenue collected by all gaming facilities in the State. Current law requires the wagering tax to be calculated on the total AGR. Gambling revenues are taxed by the State based on AGR received from gambling games. The first \$1.0 million of total aggregate gross receipts is taxed at a rate of 5.0%, and the next \$2.0 million of AGR is taxed at a rate of 10.0%. The tax rate imposed on AGR that exceed \$3.0 million is calculated on an individual fiscal year basis as follows:

- Licensees of a gambling entity with a racetrack enclosure claiming AGR of \$100.0 million or more are taxed at a rate of 24.0%.
- All other licensees are taxed at a rate of 22.0%.

Prairie Meadows Casino, Racetrack, and Hotel of Altoona and Horseshoe Casino of Council Bluffs are taxed at a rate of 24.0%. The remaining 17 currently operating entities are taxed at a rate of 22.0%.

¹ The exception to this is Q casino in Dubuque where it is a non-profit organization that operates the casino and as a result, it was not required to partner with another nonprofit organization.

Iowa Code section [99F.11\(4\)](#) allocates a portion of State wagering taxes as follows:

- 0.5% of AGR to the county in which a casino is located.
- 0.5% of AGR to the city in which a casino is located.
- 0.8% of AGR tax to the County Endowment Fund. The proceeds of this Fund are distributed equally to counties that do not have a licensed casino for funding charitable organizations.
- 0.2% of AGR tax for several specified purposes: of the amount collected, the first \$520,000 is allocated to the Iowa Economic Development Authority (IEDA) for deposit in the Arts and Culture Enhancement Fund. Of the amount remaining, 50.0% is allocated to the IEDA for tourism marketing and the other 50.0% is allocated to the Rebuild Iowa Infrastructure Fund (RIIF). The wagering taxes allocated to the IEDA are first deposited into the General Fund before being appropriated back to the IEDA.

Following the 2.0% of AGR tax allocations under Iowa Code section [99F.11\(4\)](#), Iowa Code section [8.57\(3\)](#) then distributes the majority of the State wagering tax to several State funds in a prioritized order. The first \$144.8 million is allocated to the first six funds listed in **Figure 4**. State wagering taxes that are in excess of \$144.8 million are deposited into the RIIF. **Figure 4** shows the distribution of State wagering taxes (gambling games only) over the past five fiscal years and the breakdown between distributions made under Iowa Code section 99F.11(4) and Iowa Code section 8.57(3).

Figure 4 — Gambling Games Tax Revenue and Distributions (State Revenue Only)
(Dollars in Millions)

Code Distribution	Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Distributions under Iowa Code section 99F.11(4)	County Endowment Fund	\$ 12.6	\$ 13.9	\$ 13.6	\$ 13.2	\$ 12.6
	General Fund	1.8	2.0	2.0	1.9	1.8
	Rebuild Iowa Infrastructure Fund	1.3	1.5	1.4	1.4	1.3
	Revenue Bonds Debt Service Fund	54.9	54.9	54.9	54.9	54.9
	Revenue Bonds Subsidy Holdback Fund	3.7	3.8	3.7	3.8	3.7
Distributions under Iowa Code section 8.57(3)	Water Quality Infrastructure Fund	15.0	15.0	15.0	15.0	15.0
	Iowa Skilled Worker and Job Creation Fund	63.7	63.7	63.6	63.7	63.7
	Levee Improvement Fund	0.0	0.0	0.0	5.0	5.0
	General Fund	2.3	2.2	2.3	2.3	2.2
	Rebuild Iowa Infrastructure Fund	175.0	210.0	202.5	186.4	170.0
	Grand Total	\$ 330.3	\$ 367.0	\$ 359.1	\$ 347.5	\$ 330.2

Note: Totals may not sum due to rounding.

Pari-Mutuel Wagering Tax

Iowa Code chapter [99D](#) allows wagering on the results of horse or dog races only when conducted at a licensed horse race or dog race meeting. There are currently no licensed dog racing operations in the State.

There is a 6.0% tax on the gross sum wagered by the pari-mutuel method at each horse race meeting. A tax credit of up to 5.0% of the gross sum wagered per year is granted to licensees licensed for horse races to be used for debt retirement or operating expenses. However, the tax credit is equal to 6.0% if the gross sum wagered is less than \$90.0 million each year. The tax credit is first assessed against any share going to a city, then to the share going to a county, and then, finally, the share going to the State.

If the racetrack is located in a city, 5.0% of the gross sum wagered is deposited with the IRGC and distributed pursuant to Iowa Code section 8.57(3). Of the remaining 1.0%, 0.5% is remitted to the

city in which the racetrack is located and 0.5% is remitted to the county in which the racetrack is located. If the racetrack is located in an unincorporated part of a county, 5.5% of the gross sum wagered is deposited with the IRGC and distributed pursuant to Iowa Code section [8.57\(3\)](#). The remaining 0.5% is remitted to the county in which the racetrack is located.

The State has not collected taxes from pari-mutuel horse racing due to the enactment of the tax credit.

Simulcast Racing Tax

Simulcast racing allows a person to place a wager for a race that takes place at a different location. There are three simulcast racing options in Iowa:

- **In person:** Placing a wager at one of Iowa's licensed racetracks. This is available at Prairie Meadows (Iowa Code section [99D.11\(6\)\(b\)\(2\)](#)) and Horseshoe casinos (Iowa Code section [99D.9A\(5\)\(a\)\(1\)](#)). Pursuant to Iowa Code section [99D.15\(4\)\(a\)](#), a tax of 2.0% is imposed on the gross sum wagered by the pari-mutuel method on horse races and dog races which are simultaneously telecast not by a licensee under Iowa Code section [99D.9D](#). Of the wagering tax, 0.5% is remitted to the city in which the racetrack is located and 0.5% is remitted to the treasurer of the county in which the racetrack is located. The remaining 1.0% is deposited through the gambling tax distribution in Iowa Code section [8.57\(3\)](#). However, under Iowa Code section [99D.15\(2\)](#), a tax credit is granted to licensees licensed for horse races, resulting in no taxes paid by Prairie Meadows on its simulcast racing.
- **Off-Track Betting:** Placing a wager at one of Iowa's licensed casinos. Pursuant to Iowa Code [99D.9D](#), the IRGC has licensed the Horsemen of Iowa Simulcasting Association to conduct pari-mutuel wagering on simultaneously telecast horse or dog races at a facility licensed to conduct gambling games under Iowa Code [99F](#). The Horsemen of Iowa Simulcasting Association has entered into an agreement with Wild Rose Casino Clinton. Under Iowa Code section [99D.15\(4\)\(b\)](#), a tax of 2.0% is only imposed on the gross sum wagered in excess of \$25.0 million in a calendar year if wagering is conducted by a licensee under Iowa Code section [99D.9D](#). Of the wagering tax, the revenues from simulcast horse races are deposited in the Iowa Horse Racing Fund created in Iowa Code section [99D.27B](#). The revenues from simulcast dog races are deposited with the IRGC and distributed pursuant to Iowa Code section [8.57\(3\)](#). To date, the State has not collected any taxes under Iowa Code section [99D.15\(4\)\(b\)](#), as the annual wagers on simultaneous telecasting conducted by the licensee have been less than \$25.0 million.
- **Advance Deposit Wagering:** Placing a wager online. In accordance with Iowa Code section [99D.11\(6\)\(c\)](#), advance deposit wagering is only authorized for the licensee of the horse racetrack located in Polk County (Prairie Meadows). Advance deposit wagering allows an individual to establish an account, deposit money into the account, and use the account balance to pay for pari-mutuel wagering. Advance deposit wagers may be conducted in person at a licensed racetrack enclosure or from any other location via other electronic means. There are currently four advance deposit wagering operators licensed in the State. These wagers are currently subject to Iowa Code section [99D.27B\(6\)](#), which imposes a 2.0% tax on the gross sum wagered by a pari-mutuel method as an advance deposit wager. Beginning in FY 2026, this tax is deposited into the Iowa Horse Racing Fund to be used to offset the cost to the industry for federal regulation of thoroughbred horse racing. Prior to FY 2026, these wagers were taxed under Iowa Code section [99D.15\(4\)\(a\)](#) and were deposited with the State through the gambling tax distributions in Iowa Code section [8.57\(3\)](#).

Figure 5 includes the total revenue deposited with the State from simulcast racing taxes over the past five years and the funds in which they were deposited.

Figure 5 — Simulcast Racing Tax Revenue and Distribution

Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	\$ 0	\$ 1,032	\$ 0	\$ 0	\$ 7,503
Iowa Skilled Worker and Job Creation Fund	47,754	41,172	110,602	78,288	87,101
Levee Improvement Fund	0	0	0	8,223	7,002
Rebuild Iowa Infrastructure Fund	117,347	183,889	274,205	293,674	305,677
Revenue Bonds Debt Service Fund	81,321	60,982	68,986	100,117	106,169
Revenue Bonds Subsidy Holdback Fund	0	0	9,007	0	8,680
Water Quality Infrastructure Fund	17,206	17,560	17,334	21,966	24,818
Grand Total	\$263,628	\$304,634	\$480,133	\$502,268	\$546,950

Note: Totals may not sum due to rounding.

Sports Wagering and Internet Fantasy Sports Tax

Pursuant to Iowa Code section [99F.11\(5\)](#), 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 (SWRF) created under Iowa Code section [8.57I](#). Pursuant to Iowa Code section [99E.6](#), 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. Internet fantasy sports contest tax revenue is also deposited in the SWRF. Moneys in the SWRF are appropriated by the General Assembly for various purposes at the discretion of the General Assembly. More information on the various appropriations from the SWRF can be found in the [Sports Wagering Receipts Fund Fiscal Topic](#). Figure 6 includes the tax revenue collected by the State into the SWRF over the past five fiscal years.

Figure 6 — Sports Wagering and Internet Fantasy Sports Tax Revenue and Distribution (Dollars in Millions)

Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Sports Wagering Receipts Fund	\$ 6.1	\$ 9.6	\$ 12.9	\$ 14.3	\$ 16.2

The majority of the tax revenue in Figure 6 is from sports wagering taxes. 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, approximately \$156 in FY 2024, and approximately \$742 in FY 2025.²

² Iowa Racing and Gaming Commission, Archived Fantasy Sports Revenue, irgc.iowa.gov/publications-reports/fantasy-sports/archived-fantasy-revenue

Enforcement and Regulatory Fees

Pursuant to Iowa Code section [99D.14\(2\)](#) and Iowa Code section [99F.10\(4\)](#), Iowa gaming facilities pay an annual regulatory fee assessed weekly to each facility over the course of the fiscal year that consists of the following two parts:

- The amount appropriated to the IRGC as determined in the annual Administration and Regulation Appropriations Act. This amount is deposited into the Gaming Regulatory Revolving Fund (GRF) (also known as the Racing and Gaming Revolving Fund). The IRGC is funded by the regulatory fees and license fees. Each casino has IRGC staff assigned to them that are responsible for overseeing the regulation, table and slot testing, licensing, and horse racing, if applicable, for their assigned facility.
- The Department of Public Safety, Division of Criminal Investigation’s (DPS, DCI’s) costs for both pari-mutuel and excursion gambling. The gaming industry is required to pay a regulatory fee for the salaries of no more than three special agents for each gambling facility. This revenue is deposited into the Gaming Enforcement Revolving Fund. Beginning in FY 2022, the seven gaming licensees with the lowest AGR for the previous fiscal year will pay a reduced regulatory fee equivalent to 1.0 full-time equivalent (FTE) position. The DPS must annually transfer the portion of the regulatory fee attributable to the indirect support costs of the special agents and gaming enforcement officers to the General Fund of the State. Over the past seven fiscal years, the amount of the fee attributable to the indirect support costs has been \$447,000 annually. The General Assembly appropriates funds from the Gaming Enforcement Revolving Fund to the DPS in the annual Justice System Appropriations Act.

Additionally, Iowa Code section [99E.5\(4\)](#) requires that licensed Internet fantasy sports contest service providers must pay a regulatory fee that is deposited into the GRF. The alternative simulcast organization also pays a regulatory fee of \$12,000 to the GRF pursuant to Iowa Code section [99D.9D](#).

Figure 7 includes the breakdown of revenue collected by the State over the past five fiscal years from the gaming enforcement fee, the regulatory fee to casinos, and the regulatory fee for Internet fantasy sports.

Figure 7 — Enforcement and Regulatory Fee Revenue and Distribution
(Dollars in Millions)

Revenue	Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Gaming Enforcement Fee	General Fund	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
Gaming Enforcement Fee	Gaming Enforcement Revolving Fund	9.2	10.3	9.6	11.4	12.2
IRGC Regulatory Fee	Racing and Gaming Revolving Fund	6.3	6.8	6.5	6.6	6.9
Internet Fantasy Sports Reg. Fees	Racing and Gaming Revolving Fund	0.1	0.1	0.1	0.1	0.1
	Grand Total	\$ 16.0	\$ 17.7	\$ 16.7	\$ 18.6	\$ 19.7

Note: Totals may not sum due to rounding.

Other (License Fees, Fines)

Initial License Fee — Casinos

License fee revenue from gaming facilities is collected and distributed based on whether the license is being issued for the first time or is being renewed. Pursuant to Iowa Code section [99F.10](#), upon granting a gaming license to a gaming facility that is located in a county with a population of 15,000 or less, an initial \$5.0 million licensing fee is charged. An initial fee of \$10.0 million is charged to gaming facilities located in counties with a population of 15,001 to 99,999, and a fee of \$20.0 million is charged to facilities located in counties with a population of 100,000 or

more. Gaming facility operators are allowed to pay their respective fee over a five-year period. Initial license fee revenue is deposited directly into the RIIF.

Over the past five years, there has been one initial license fee deposit of \$4.0 million in FY 2025 for the Cedar Crossing casino in Cedar Rapids, as seen in **Figure 8**. The RIIF is expected to receive an additional \$4.0 million annually in FY 2026 through FY 2029.

Annual License Fee — Casinos and Racetracks

Iowa Code section [99F.5](#) administers an annual license renewal fee of \$5 per person capacity for gambling boats or gambling structures. There are 17 facilities classified as riverboats or gambling structures under Iowa Code chapter [99F](#). These fees are due at the end of December for a renewal period of April 1 to March 30 each year. These fees are deposited into the General Fund. The annual license fee for conducting gambling games at a pari-mutuel racetrack is \$1,000 pursuant to Iowa Code section [99F.4A](#). There are two casinos classified as licensed racetracks in the State.

Figure 8 includes the both the initial and annual license fees for gaming facilities and racetracks over the past five years.

Figure 8 — Initial and Annual License Fee Revenue and Distribution for Casinos and Racetracks

Revenue Type	Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Casino Initial License Fee	Rebuild Iowa Infrastructure Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$4,000,000
Excursion Boat Annual License Fee	General Fund	258,684	260,606	259,885	254,153	250,366
Racetrack Annual License Fee	General Fund	2,000	2,000	2,000	2,000	2,000
	Grand Total	\$260,684	\$262,606	\$261,885	\$256,153	\$4,252,366

Initial License Fee — Sports Wagering and Internet Fantasy Sports

For gaming entities conducting sports wagering, there is an initial licensing fee of \$45,000 pursuant to Iowa Code section [99F.7A](#). 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 pursuant to Iowa Code section [99E.5](#).

Annual License Fee — Sports Wagering and Internet Fantasy Sports

For gaming entities conducting sports wagering, there is an annual licensing renewal fee of \$10,000 pursuant to Iowa Code section [99F.7A](#). These license fees are deposited into the General Fund. For entities conducting Internet fantasy sports contests, there is an annual licensing renewal fee of \$1,000 pursuant to Iowa Code section [99E.5](#). 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 appropriated receipts as defined in Iowa Code section [8.2](#) and are deposited into the GRF.

Figure 9 includes the annual license fees for both sports wagering and Internet fantasy sports entities over the past five years.

Figure 9 — Sports Wagering and Internet Fantasy Sports License Fee Revenue and Distribution

Revenue	Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Sports Wagering Annual License Fee	General Fund	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000
Internet Fantasy Sports Annual License Fee	Racing and Gaming Revolving Fund	6,000	15,000	10,000	10,000	6,000
	Grand Total	\$196,000	\$205,000	\$200,000	\$200,000	\$196,000

License — Distributors and Manufacturers of Games

A manufacturer's license is required of any entity that designs, assembles, fabricates, produces, constructs, or otherwise prepares a product, a component part of a product, or any implement of gambling useable in the lawful conduct of gambling games pursuant to Iowa Code chapter [99F](#).

A distributor's license is required of any entity that sells, markets, or otherwise distributes gambling devices or associated gambling equipment that is useable in the lawful conduct of gambling games to a licensee authorized to conduct gambling games pursuant to Iowa Code chapter 99F.

The annual license fee for a distributor is \$1,000, and the license fee for a manufacturer is \$250. These fees are deposited into the General Fund. **Figure 10** includes the total revenue collected from these fees over the past five fiscal years.

Figure 10 — Distributor and Manufacturer Annual License Fee Revenue

Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	\$ 31,750	\$ 31,500	\$ 29,000	\$ 31,500	\$ 30,250

Pari-mutuel Operating License

Upon granting an operational license to a pari-mutuel gaming facility that includes a racetrack, the IRGC charges the licensee an operational license fee of \$200 for each day of racing at the associated track pursuant to Iowa Code section [99D.14\(3\)](#). The revenue collected from operational license fees is distributed as designated in Iowa Code section [8.57\(5\)](#), as shown in **Figure 11**.

Figure 11 — Pari-mutuel Operating License Revenue

Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Iowa Skilled Worker and Job Creation Fund	\$ 3,800	\$ 4,000	\$ 1,000	\$ 0	\$ 0
Rebuild Iowa Infrastructure Fund	14,800	9,200	5,400	5,800	6,000
Revenue Bonds Debt Service Fund	18,600	15,600	7,800	8,400	8,000
Revenue Bonds Subsidy Holdback Fund	800	0	0	0	800
Water Quality Infrastructure Fund	0	4,800	2,400	2,200	1,600
Grand Total	\$ 38,000	\$ 33,600	\$ 16,600	\$ 16,400	\$ 16,400

Occupational Licenses

All persons engaged in administration, control, or conduct of gambling games, sports wagering, or fantasy sports contests or who participate in any capacity in a race meeting are required to obtain an occupational license from the Commission. A license is valid for three calendar years.

Each applicant must complete and sign an application form prescribed and published by the IRGC and pay the following applicable license fee set by the IRGC:

- \$10 per vendor occupational license or Class O racing license (typically for racing participants such as the owner, trainer, jockey, etc.)
- \$20 per Class A or Class C license for those more directly involved in racing or gaming (e.g., racing officials, veterinarians, security, table game dealers, etc.).

In addition to the license fee, the IRGC charges the applicant a fee set by the Federal Bureau of Investigation and by the DPS, DCI to cover the cost associated with the background search and classification of fingerprints.

Pursuant to Iowa Code sections [99D.14\(2\)](#) and [99F.10\(4\)](#), the occupational license fee revenue is related to the cost of the IRGC and is deposited into the GRF. **Figure 12** includes the occupational license fee revenue deposited with the State over the past five years.

Figure 12 — Occupational License Fee Revenue and Distribution

Revenue	Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Excursion Boat Occupational Licenses	Racing and Gaming Revolving Fund	\$ 42,010	\$ 68,460	\$ 51,730	\$ 37,120	\$ 46,350
Parimutuel Occupational Licenses	Racing and Gaming Revolving Fund	25,260	29,410	28,510	19,990	24,020
Sports Wagering/Internet Fantasy Sports	Racing and Gaming Revolving Fund	10	220	90	200	110
	Grand Total	\$ 67,280	\$ 98,090	\$ 80,330	\$ 57,310	\$ 70,480

Fines and Penalties

The IRGC issues fines and conducts informal hearings at the board of stewards and gaming board level as well as during Commission meetings whenever the IRGC has reasonable cause to believe that a licensee, an occupational licensee, or other persons have committed an act or engaged in conduct that is in violation of statute or IRGC rules. The IRGC has the authority to impose any penalty for a violation. Fine revenue is deposited into the General Fund and fluctuates annually, as seen in **Figure 13**.

Figure 13 — Fines and Penalties Revenue and Distribution

Fund Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	\$283,800	\$396,250	\$542,225	\$639,525	\$564,500

Miscellaneous Revenue

Unclaimed Winnings. Pursuant to Iowa Code section [99D.13](#), unclaimed winnings from pari-mutuel wagering are used by the Department of Agriculture and Land Stewardship to administer Iowa Code section [99D.22](#). Any remaining funds are to be used by the IRGC to pay for drug testing at the tracks. This revenue is not included in this **Fiscal Research Brief**.

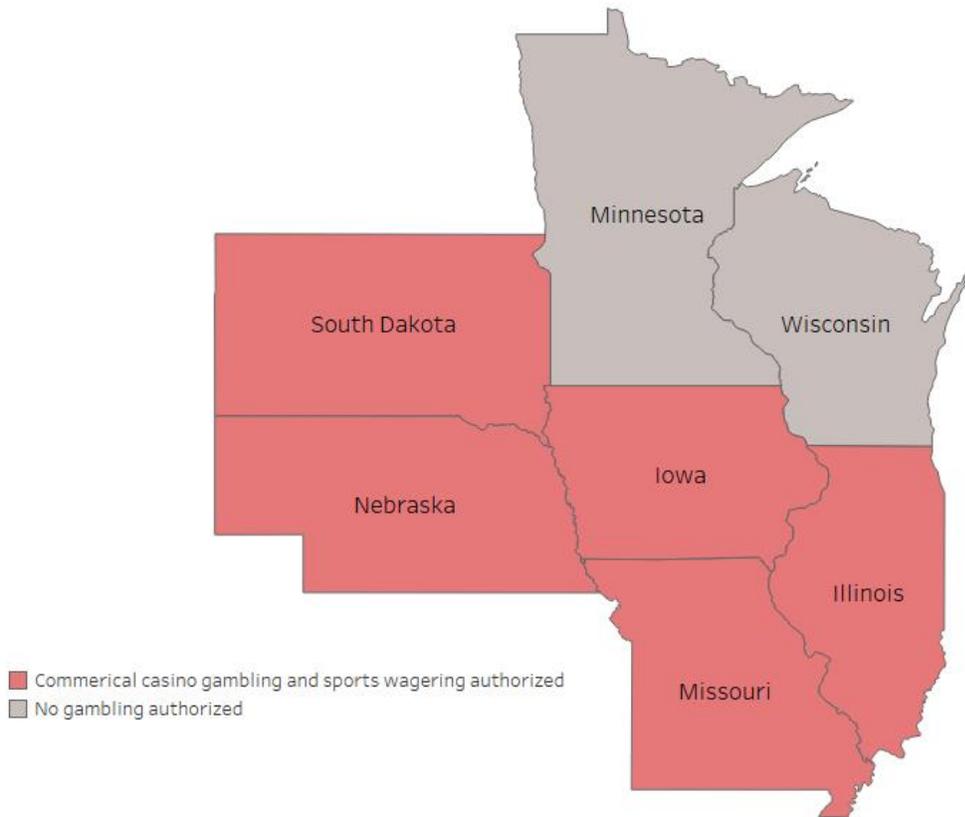
Setoff Procedure and Revenue. Pursuant to Iowa Code sections [99D.28](#) and [99F.19](#), each racetrack, gambling games licensee, and sports wagering licensee must also collect debts owed the State from persons whose winnings are above a certain amount. The amount of the debt constitutes a valid lien against the winnings of the person and is collected from the winnings. Each licensee is provided electronic access to the names of persons indebted to the State for purposes of this setoff procedure. The money recovered through the setoff program is returned to the respective public agency and applied to the various funding sources. This revenue is not included in this **Fiscal Research Brief**.

Surrounding State Comparison

Iowa is one of 27 states in the country that offers commercial casino gambling and one of 40 states that offers sports wagering in some form, whether at a retail location or online.³ **Figure 14** shows how Iowa compares to its surrounding States, with Illinois, Missouri, Nebraska, and South Dakota all offering both casino gambling and sports wagering in some capacity. This section provides additional information on the status of gaming in three surrounding states: Illinois, Missouri, and Nebraska.

³ American Gaming Association, State of Play, americangaming.org/research/state-of-play-map/

Figure 14 — Surrounding States Comparison



NOTES:

While Minnesota and Wisconsin do not have authorized State commercial gaming, there are tribal casinos in both States.
 Sports wagering is beginning in Missouri on December 1, 2025.
 Casino gambling and sports wagering is only authorized at licensed racetracks in Nebraska.
 Casino gambling and sports wagering is only authorized in the city of Deadwood in South Dakota.
 Illinois also allows for the operation of video gaming terminals (VGTs) in bars, restaurants, truck stops, and other retail establishments.

Illinois

The State of Illinois allows casino gambling, horse racing tracks, sports wagering, and video gaming. Video gaming terminals (VGTs) are allowed in bars, restaurants, truck stops, and other retail establishments.

Illinois differentiates between table game gambling and electronic gaming devices and whether the casino is located in Chicago or not. Excluding Chicago, there is a graduated tax rate of 15.0% to 50.0% on electronic gaming devices. For table games, there is a tax rate of 15.0% for up to 25.0 million in AGR and 20.0% for AGR over \$25.0 million. For Chicago casinos, there is a graduated State tax rate of 12.0% to 40.0% on electronic gaming devices. For table games, there is a graduated State tax rate of 8.1% to 18.9%. There is an additional Chicago tax imposed on top of the State tax. Local governments receive 5.0% of AGR.⁴

State casino tax revenue is first deposited into the State Gaming Fund, and then there are statutory distributions of \$3.0 million to Chicago State University and \$66.4 million to the School

⁴ Illinois Commission on Government Forecasting and Accountability, 2024 Update Wagering in Illinois, cgfa.ilga.gov/Upload/2024_wagering_in_il.pdf

Infrastructure Fund from the tax revenue deposited from the Des Plaines Casino. Additionally, the Cook County Criminal Justice System receives 2.0% of AGR of all casinos built after 1999. The Illinois Department of Human Services has the authority to withdraw up to \$15.0 million annually from Casino tax revenue. Following these statutory initial distributions, the remaining moneys in the State Gaming Fund are then used to pay for administrative expenses of the Illinois Gaming Board. Of the remaining funds, \$22.5 million monthly, or \$270.0 million annually, is transferred to the Education Assistance Fund. If there are any remaining funds after the transfer to the Education Assistance Fund, they are then transferred to the Capital Projects Fund.⁵

For new gaming entities in Illinois, there is a \$250,000 fee for initial licensure and renewal. Licenses are valid for four years. There is also a gaming position fee ranging from \$17,500 per gaming position to \$30,000 per gaming position dependent on the location of the casino. Additionally, Illinois assesses an upfront reconciliation fee of \$15.0 million per new casino plus an additional payment that must be made three years after operations begin that is equal to 75.0% of the AGR of the most lucrative 12-month period of operations minus the amount paid for the gaming positions fee. This additional payment can be made over a period of six years. These license fees go to the Rebuild Illinois Projects Fund.⁶

Illinois charges a fee of \$3.00 per person entering a gaming facility. Of this fee, \$1.00 goes to the local government and \$2.00 is deposited into the Capital Projects Fund.⁷

There is a tax rate of 1.5% on pari-mutuel wagering and a tax rate of 1.75% on advance deposit wagering in Illinois. This revenue is deposited into the State's Horse Racing Fund and Quarterhorse Purse Fund.⁸

The current tax rate on VGTs is 35.0% of net terminal income. Prior to FY 2020, the tax was 30.0%, of which one-sixth of the tax went to local governments and the remaining five-sixths went to the Capital Projects Fund. Revenues from the additional tax, now at 35.0%, are deposited into the Capital Projects Fund.⁹

Initial license fees for sports wagering vary based on the facility type. For horse racing facilities, the initial license fee is 5.0% of its handle from the preceding calendar year or the lowest amount that is required to be paid as an initial license fee by an owners licensee, not to exceed \$10.0 million. For gambling facilities, it is 5.0% of its AGR from the preceding calendar year, not to exceed \$10.0 million. For sports facilities, it is \$10 million, and for online licenses, it is \$20.0 million. All renewal fees, which are due every four years, are \$1.0 million. Fee revenue is deposited into the State Gaming Fund, the Capital Projects Fund, or the Rebuild Illinois Projects Fund.¹⁰

Prior to July 1, 2024, Illinois had a 15.0% tax on sports wagering except for wagers in Cook County, which were taxed at 17.0%. However, beginning on July 1, 2024, there is now a graduated tax rate from 20.0% on the first \$30.0 million adjusted sports wagering receipts up to 40.0% for receipts higher than \$200.0 million. Of the sports wagering tax revenue, 58.0% is distributed to the General Revenue Fund and 42.0% is distributed to the Capital Projects Fund.

⁵ Illinois Commission on Government Forecasting and Accountability, 2024 Update Wagering in Illinois, cgfa.ilga.gov/Upload/2024_wagering_in_il.pdf

⁶ Ibid

⁷ Illinois Gaming Board, Frequently Asked Questions, igb.illinois.gov/casino-gambling/casino-faq.html

⁸ Illinois Commission on Government Forecasting and Accountability, 2024 Update Wagering in Illinois, cgfa.ilga.gov/Upload/2024_wagering_in_il.pdf

⁹ Ibid

¹⁰ Illinois Commission on Government Forecasting and Accountability, 2024 Update Wagering in Illinois, cgfa.ilga.gov/Upload/2024_wagering_in_il.pdf

Previously, all revenue collected was distributed to the Capital Projects Fund. The additional 2.0% tax in Cook County goes to the county's criminal justice system.¹¹

Missouri

Missouri allows for commercial casino gaming at a set 13 riverboat casinos. Missouri does not offer betting on horse racing and only recently passed a ballot measure in November 2024 that made sports wagering legal in the State and is expected to launch in late 2025. Fantasy sports contests are allowed to be licensed in the State.

Missouri assesses a tax of 21.0% on casinos' AGR. Of those taxes, 10.0% is distributed to the city and county in which the casino is located, and the remaining 90.0% is deposited into the State of Missouri Gaming Proceeds for Education Fund.¹² Missouri also assesses an admission fee of \$2.00 per patron, which is split 50% to the city and county and 50.0% to the State. Of the portion remitted to the State, \$4.0 million is deposited into the Missouri National Trust Fund, \$5.0 million is deposited into the Missouri College Guarantee/Access Missouri Financial Assistance Fund, and the remainder is deposited into the Veterans Commission Capital Improvement Trust Fund.¹³

Sports wagering is anticipated to begin on December 1, 2025, and net receipts will be taxed at 10.0%. Retail license fees for sports wagering are \$250,000 with renewal every five years at \$250,000. Mobile license fees for sports wagering are \$500,000 with renewal every five years at \$500,000. All sports wagering license fee revenue is first used to reimburse the expenses of the Missouri Gaming Commission with the remaining fees deposited into the Compulsive Gaming Prevention Fund. Revenue from the sports wagering tax is first used to reimburse the Commission for any additional expenses not covered by the fee revenue before the greater of 10.0% or \$5.0 million is deposited into the Compulsive Gaming Fund. Any remaining revenue is appropriated for institutions of elementary, secondary, and higher education in the State.¹⁴

Nebraska

Nebraska recently voted in 2020 to allow commercial casino gaming at licensed racetracks in the State. Sports wagering is authorized only in-person at a licensed casino.

Initial license fees for casinos in Nebraska are \$5.0 million, paid over the course of five years, with an annual fee of \$50,000. Initial gaming-related vendor licenses are \$5,000 with an annual license fee of \$2,000. Initial key persons licenses range from \$1,000 to \$15,000 with annual renewal fees ranging from \$750 to \$2,000. Initial occupational license fees range from \$50 to \$5,000 with annual renewal fees ranging from \$25 to \$200.^{15 16}

Nebraska assesses a tax of 20.0% on casino AGR, which includes sports wagering conducted at the facility. Of the wagering tax collected, 70.0% is distributed to the Property Tax Relief Fund,

¹¹ Illinois Gaming Board 2024 Annual Report,

igb.illinois.gov/content/dam/soi/en/web/igb/documents/reports/annual-reports/igb-annual-reports/2024-igb-annual-report.pdf

¹² 2024 Missouri Gaming Commission Annual Report, mgc.dps.mo.gov/annual_reports/AR_2024.pdf

¹³ Ibid

¹⁴ Missouri 2024 Ballot Measure Amendment 2, sos.mo.gov/CMSImages/Elections/Petitions/2024-160.pdf

¹⁵ Nebraska Racing and Gaming Commission, Rules for Nebraska Racetrack Gaming Act Title 296, nrgc.nebraska.gov/sites/default/files/2024-10/NRGC_Title_296_Version_2-1-2023.pdf

¹⁶ Nebraska Racing and Gaming Commission 2024 Annual Report, nebraskalegislature.gov/FloorDocs/109/PDF/Agencies/Nebraska_Racing_and_Gaming_Commission/871_20250131-092244.pdf

2.5% is distributed to the General Fund, 2.5% is distributed to the Compulsive Gambler’s Assistance Fund, and 25% is distributed to the city or county where the casino is located.¹⁷

Nebraska assesses a pari-mutuel tax of 2.0% paid to the Racing and Gaming Commission Racing Cash Fund.¹⁸

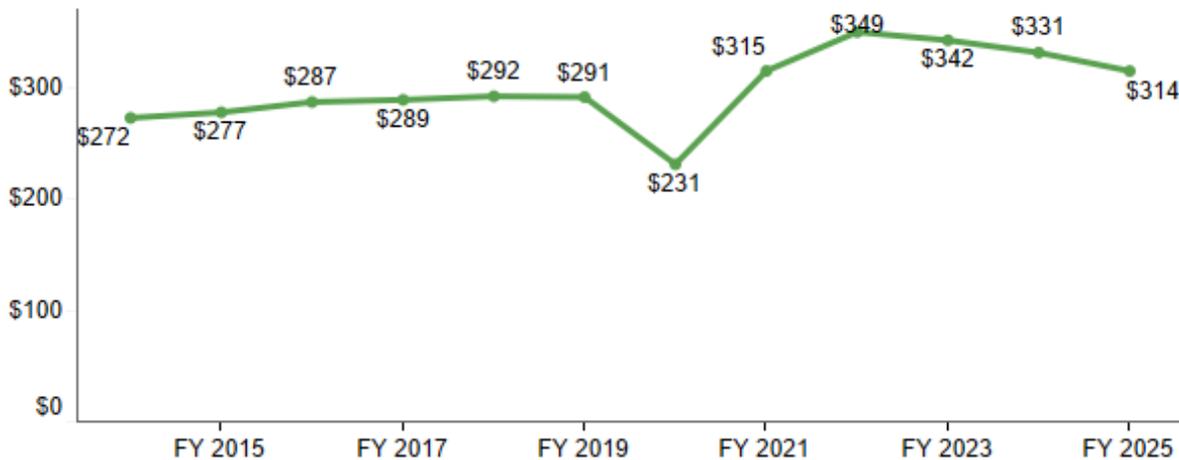
Figure 15 — Gambling Tax Rate Comparison Between Iowa, Illinois, Missouri, and Nebraska

State	Casino Gambling Tax Rate	Sports Wagering Tax Rate
Iowa	Graduated Tax Rate: 22.0% to 24.0%	6.75%
Illinois	Graduated Tax Rate: 15.0% to 50.0% on electronic gaming devices. Graduated Tax Rate: 15.0% to 20.0% on table games. Tax rates differ in Chicago.	Graduated tax rate: 20.0% to 40.0%
Missouri	21.0%	10.0%
Nebraska	20.0%	20.0%

Outlook

Prior to the COVID-19 pandemic (FY 2019 and earlier), Iowa casino gambling revenue was relatively stable. 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, resulting in decreased revenue in FY 2020. However, beginning in FY 2021, Iowa experienced significant increases in gambling tax revenue, with FY 2022 being the highest year on record. Gambling revenues have remained elevated when compared to prepandemic levels; however, there has been a gradual decrease in revenue annually when compared to the FY 2022 high, as seen in **Figure 16**.

Figure 16 — Iowa Casinos Adjusted Gross Receipts Tax by Fiscal Year (Dollars in Millions)



Source: Iowa Racing and Gaming Commission Reports

¹⁷ Nebraska Secretary of State, Informational Pamphlet, sos.nebraska.gov/sites/default/files/doc/elections/2020/Init.%20Measures%20428-431%20Pamphlet.pdf

¹⁸ Nebraska Racing and Gaming Commission 2024 Annual Report, nebraskalegislature.gov/FloorDocs/109/PDF/Agencies/Nebraska_Racing_and_Gaming_Commission/871_20250131-092244.pdf

Surrounding State Competition

The decrease over the past few years may be attributed to the legalization of gambling and the establishment of casinos in Nebraska that compete for some of the same market as existing Iowa casinos. **Figure 17** shows the percentage change in gambling tax revenue between FY 2019 and FY 2025 across the four casinos that border Nebraska. To date, the State of Nebraska has opened four commercial gaming casinos in Columbus, Lincoln, Omaha, and Grand Island. ¹⁹

Figure 17 — Gambling Tax Revenue Comparison between FY 2019 and FY 2025 from Casinos on the Nebraska Border
(Dollars in millions)

Casino	FY 2019	FY 2025	Change
Ameristar II	\$ 32.4	\$ 30.8	-5.0%
Hard Rock Casino	14.8	17.0	15.0%
Harrahs Council Bluffs Casino & Hotel	13.8	12.2	-12.2%
Horseshoe Casino Council Bluffs	36.6	36.0	-1.6%
All Other Casinos	193.5	218.5	12.9%
	\$ 291.1	\$ 314.5	8.0%

Source: Iowa Racing Gaming Reports
Note: Totals may not sum due to rounding.

Promotional Play Taxation

Another potential factor in the decline in revenue may be the change in promotional play receipt taxation. Prior to FY 2022, AGR includes promotional play receipts until the date in any fiscal year that the wagering tax on promotional play receipts exceeds \$25.8 million. Promotional play receipts are defined in Iowa Code section [99F.1](#) 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. From FY 2017 through FY 2019, total promotional play receipts (both taxed and exempt from taxation after the \$25.8 million tax receipts threshold was met) comprised 8.4% of all AGR for Iowa casinos. 2021 Iowa Acts, chapter [177](#) (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 through the end of FY 2026, at which point the definition of AGR no longer includes promotional play receipts. During this time period, a new graduated tax rate is imposed on promotional play receipts by multiplying an adjusted percentage by the State wagering tax applicable to the licensed gaming entity, with a complete phaseout of the tax on promotional play receipts by July 1, 2026 (FY 2027). This phaseout of the tax is estimated to decrease revenue from State wagering taxes by \$4.3 million annually through FY 2027.

While the decrease in State tax revenue from casinos may be partially attributable to Nebraska casinos coming online and the phaseout of promotional play taxation, State tax revenue still remains higher compared to prepandemic levels. This may be attributable to a variety of factors, including increased investment in existing casino properties or ongoing economic influences.

Cedar Rapids Casino

In February 2025, the IRGC granted the 20th casino license to Cedar Crossing Casino in Cedar Rapids. The casino is expected to open in December 2026. Due to the granting of the new license, there is an estimated \$4.0 million annually from FY 2025 through FY 2029 that will be deposited into the RIF from the license fee. It is unknown how State tax revenue will be impacted.

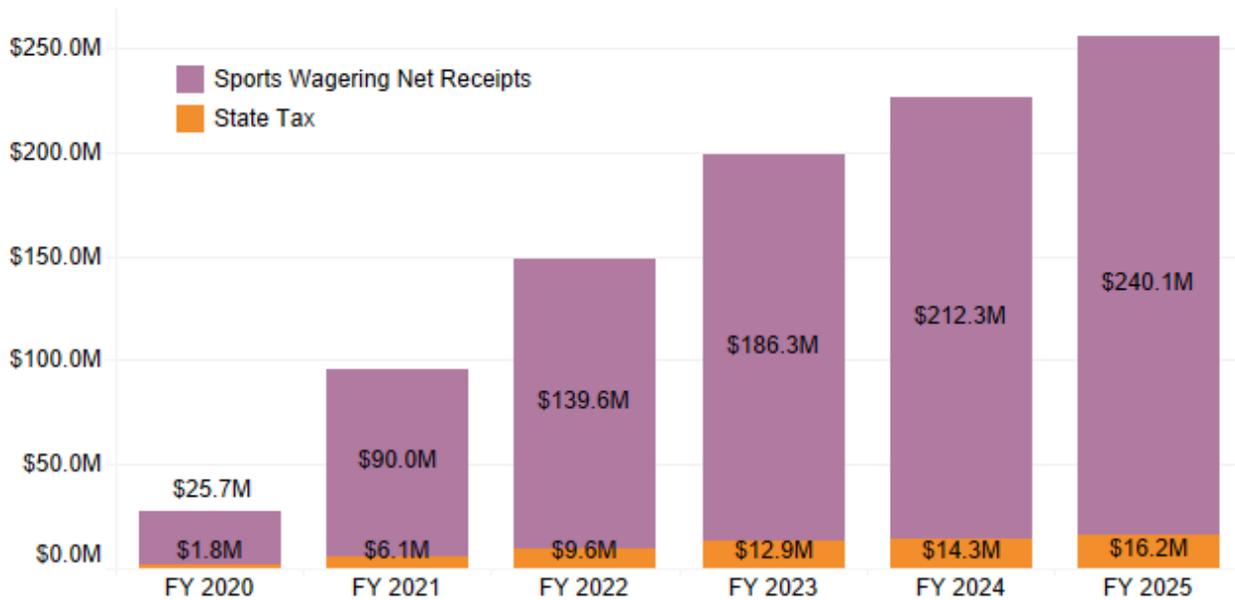
¹⁹ Nebraska Racing and Gaming Commission, Gaming Facilities, nrgc.nebraska.gov/gaming/gaming-facilities

However, studies prepared for the IRGC have indicated an increase in total statewide net tax revenue of between \$10.4 million and \$10.6 million annually.^{20 21}

Sports Wagering

While casino gambling revenue has leveled off in recent years, net receipts and subsequently, state tax collected, from sports wagering has continued to consistently climb each year, as seen in **Figure 18**. Sports wagering net receipts consist of the total amount wagered (handle) less the winnings paid and represent the amount subject to State tax. However, given the volatility in the sports wagering market, it is hard to estimate how much net receipts and state tax will change year-over-year.

Figure 18 — Sports Wagering Net Receipts and State Tax
(Dollars in Millions)



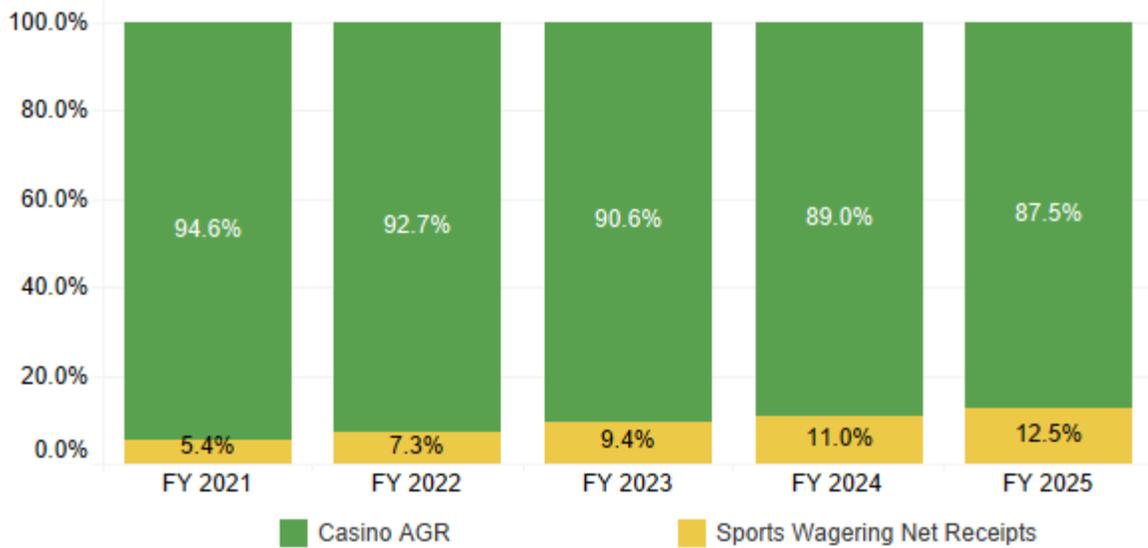
Source: Iowa Racing and Gaming Commission Reports

While sports wagering tax continues to see growth year-over-year, it remains a small percentage of total wagering tax collected in the State. **Figure 19** shows what percentage of net wagering (or the amount subject to State tax) is from casino gambling and what percentage is from sports wagering. Given the lower State tax on sports wagering as compared to casino games, the percentage of sports wagering tax collected by the State as a percentage of total State wagering taxes decreases even further, as seen in **Figure 20**.

²⁰ Marquette Advisors, Iowa Gaming Market Analysis December 2024, irgc.iowa.gov/media/373/download?inline

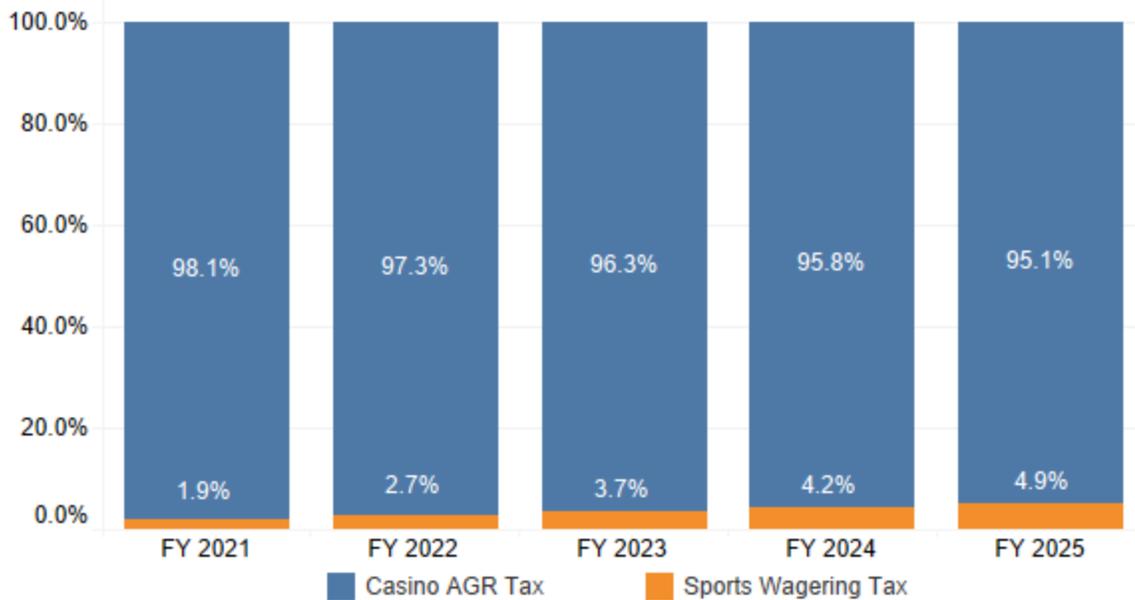
²¹ The Innovation Group, Iowa Statewide Gaming Market Assessment and Economic Impact Analysis, irgc.iowa.gov/media/374/download?inline

Figure 19 — Total Casino AGR and Sports Wagering Net Receipts as a Percentage of Total Net Wagering Receipts



Source: Iowa Racing and Gaming Commission Reports

Figure 20 — Total Casino AGR Tax and Sports Wagering Net Receipts Tax as a Percentage of Total Wagering Tax



Source: Iowa Racing and Gaming Commission Reports

Summary

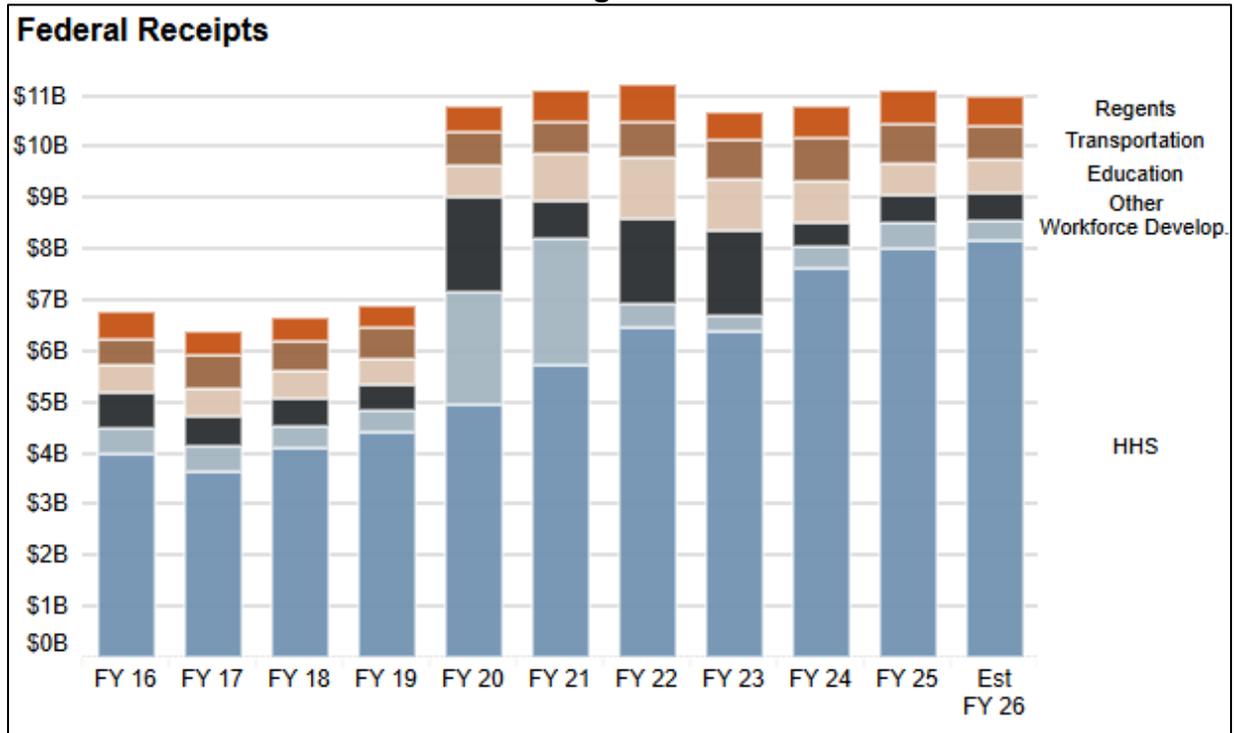
Iowa collects revenue from the gaming industry through a variety of different fees and taxes, the largest of which is the adjusted gross receipts tax on casinos. Casino revenue is deposited into various State funds at the direction of the General Assembly. Since FY 2021, casino tax revenue has increased significantly compared to FY 2019 and earlier years. While casino tax revenue has leveled off in recent fiscal years, it remains higher than prepandemic levels despite increasing competition from Nebraska casinos. Iowa's sports wagering revenue has increased year-over-year, yet it remains a small portion of Iowa's total gambling revenue.

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FY 2026 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 2026, it is estimated that Iowa will receive a total of \$10.971 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 2026.

Figure 1



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

Figure 2 provides a history of federal funds received by Iowa departments for FY 2023, FY 2024, FY 2025, and estimated federal funds for FY 2026.

Figure 2

Federal Receipts				
(in Millions)				
	Actual FY 2023	Actual FY 2024	Actual FY 2025	Estimated FY 2026
Education	\$ 1,006.8	\$ 794.1	\$ 609.0	\$ 649.3
Health and Human Services	6,371.0	7,634.4	7,986.6	8,169.2
Other	1,655.0	468.6	559.5	533.6
Regents	548.5	617.6	630.8	581.2
Transportation	787.6	867.6	794.0	653.0
Workforce Development	321.8	412.1	510.4	384.2
Total	\$ 10,690.6	\$ 10,794.3	\$ 11,090.3	\$ 10,970.5

Note: Other includes 28 State entities.

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 CY 2025 include the following:

- Department of Administrative Services
- Department of Agriculture and Land Stewardship
- Office of the Attorney General
- Iowa Economic Development Authority
- Department of Education
- Department of Health and Human Services
- Department of Homeland Security and Emergency Management
- Department of Natural Resources
- Department of Public Safety
- Department of Veterans Affairs
- Department of Workforce Development

Related Websites

Federal Funds Information for States: www.ffis.org

Government Accountability Office: www.gao.gov

Federal Block Grants

In the 2025 Legislative Session, the General Assembly passed 2025 Iowa Acts, chapter [152](#) (FY 2026 and FY 2027 Federal Block Grant Appropriations Act). The Act authorized the following block grants through FY 2027.

Substance Use Block Grant — Health and Human Services

FY 2026 Appropriation: \$14.1 million

FY 2027 Appropriation: \$14.1 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 subgroups 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 2026 Appropriation: \$7.8 million

FY 2027 Appropriation: \$7.8 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 2026 Appropriation: \$6.8 million

FY 2027 Appropriation: \$6.8 million

Description: The purpose of the Maternal and Child Health Services Block Grant Program is to create federal/state partnerships that enable each state or 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 2026 Appropriation: \$2.0 million

FY 2027 Appropriation: \$2.0 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 2026 Appropriation: \$2.0 million

FY 2027 Appropriation: \$2.2 million

Description: The Justice Assistance Grant (JAG) provides 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 2026 Appropriation: \$0.4 million

FY 2027 Appropriation: \$0.3 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 2026 Appropriation: \$8.3 million

FY 2027 Appropriation: \$8.3 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 2026 Appropriation: \$26.5 million

FY 2027 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 2026 Appropriation: \$192.6 million

FY 2027 Appropriation: \$192.6 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 2026 Appropriation: \$58.1 million

FY 2027 Appropriation: \$58.1 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 2026 Appropriation: \$15.3 million

FY 2027 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 includes 29 service categories, provides 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 2026 Appropriation: \$109.6 million

FY 2027 Appropriation: \$109.6 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-led agencies. The CCDF is the primary federal funding source to help low-income families afford child care.

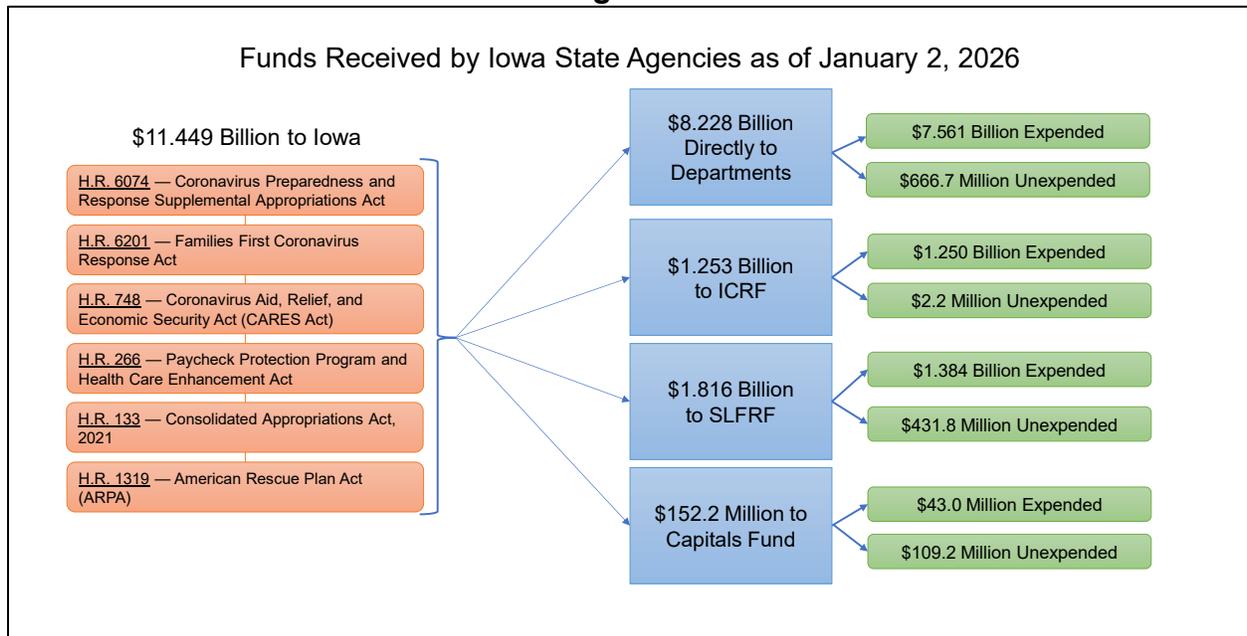
CARES Act, ARPA, and Other Federal Stimulus Acts

The federal government enacted the following six Acts in response to the COVID-19 pandemic since March 2020:

- [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 2, 2026, State agencies in Iowa have reported federal awards totaling \$11.449 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$8.228 billion was awarded directly to agencies, \$1.253 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), \$1.816 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. Although expenditures for some programs are no longer authorized, many will continue, with the final performance date extending to 2027.

Figure 3



Note: Funds awarded to the ICRF and the SLFRF include earned interest.

Total expenditures from the eight programs that have accounted for the most funding across all six federal Acts are outlined in **Figure 4**. The majority of expenditures (70.5%) occurred from FY 2020 through FY 2022. Expenditures have decreased each year since FY 2021, with 6.1% of expenditures occurring in FY 2025 and 1.5% occurring so far in FY 2026.

Figure 4

COVID-19 Aid Expenditures by Top Eight Programs								
(in Millions)								
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
ARP Elementary and Second. School Emerg. Relief	\$0.0	\$0.0	\$176.0	\$294.3	\$214.8	\$84.1	\$0.3	\$769.5
Child Care and Development Block Grant	\$6.4	\$62.6	\$205.0	\$137.9	\$74.2	\$12.4	(\$0.9)	\$497.6
Coronavirus Relief Fund	\$545.1	\$576.9	\$104.5	\$14.7	\$0.0	\$0.0	\$0.0	\$1,241.2
Coronavirus State and Local Fiscal Recovery Fund	\$0.0	\$0.0	\$386.8	\$253.3	\$224.2	\$387.4	\$132.7	\$1,384.4
Elementary and Secondary School Emergency Relief Fund	\$64.4	\$75.3	\$221.5	\$48.9	\$6.5	\$0.0	\$0.0	\$416.5
Epidemiology and Lab. Capacity for Infectious Diseases	\$0.0	\$38.9	\$53.7	\$21.6	\$46.5	\$40.9	\$2.4	\$204.1
Medical Assistance Program	\$130.6	\$301.1	\$321.8	\$340.9	\$156.9	\$0.0	\$0.0	\$1,251.3
Other	\$131.3	\$298.0	\$502.9	\$274.0	\$157.1	\$105.3	\$25.8	\$1,494.3
Unemployment Insurance	\$1,253.4	\$1,695.2	\$173.9	\$7.2	\$0.1	\$0.1	(\$2.5)	\$3,127.1
Grand Total	\$2,131.1	\$3,048.0	\$2,146.1	\$1,392.9	\$880.3	\$630.1	\$157.7	\$10,386.1

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

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 (58.8%) and FY 2021 (55.6%). The ICRF was the second major program from which expenditures were made and comprised 25.6% of expenditures in FY 2020 and 18.9% in FY 2021. Medicaid expenditures were made monthly until the end of calendar year 2023. The Medicaid Program has comprised 12.0% of total expenditures since FY 2020. Epidemiology and Laboratory Capacity for Infectious Diseases spending has remained relatively steady since FY 2021 and has comprised 2.0% of total expenditures. The Child Care and Development Block Grant has comprised 4.8% of total expenditures. Two separate programs related to the Elementary and Secondary School Emergency Relief Fund have been major sources of expenditures with a combined \$1,186.1 million (11.4%) in spending since FY 2020. Beginning in FY 2022, the SLFRF began to contribute to spending with \$1,384.4 million (13.3%) in total expenditures. As of January 2, 2026, a total of \$157.7 million from COVID-19 funds has been spent in FY 2026.

Figure 5

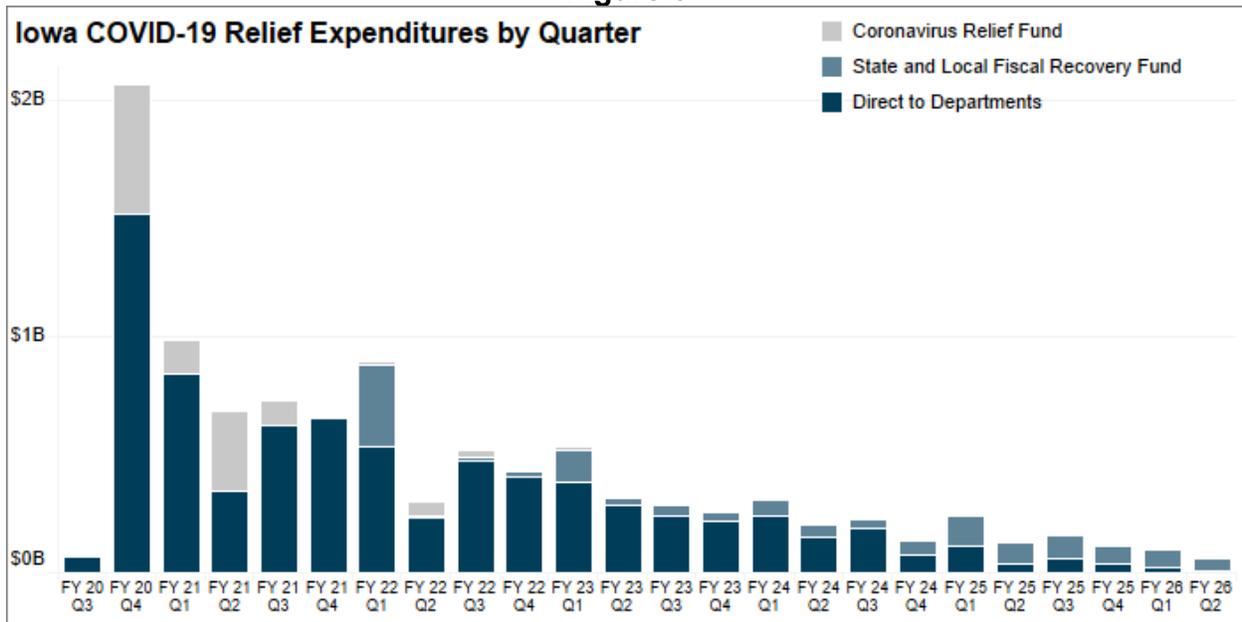


Figure 5 shows how federal relief funding has been spent by quarter and how expenditures have slowed. The figure displays larger expenditures at the start of the COVID-19 pandemic (FY 2020 Q4) in response to the public health emergency and economic slowdown with expenditures decreasing as the situation began to stabilize. The ICRF accounted for a large part of spending through FY 2021 Q3, but expenditures since then have decreased. Funding provided directly to departments accounted for the largest share of expenditures in each quarter through FY 2024 Q4. Expenditures from the SLFRF began 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 other was a transfer to nonentitlement units of government in Iowa.

To summarize, the ICRF is nearing the point of final closeout with nearly all funds spent. Funding allocated directly to departments is the largest source of expenditures, but these funding streams will begin sunsetting. Approximately 25.0% of the awards to the SLFRF have yet to be expended, although most of these funds have been obligated.

Figure 6 focuses on the eight programs with the most total expenditures in the previous four quarters. The SLFRF comprised the majority of expenditures (72.0%). The American Rescue Plan Elementary and Secondary Emergency Relief was 5.7% of all expenditures. The Coronavirus Capital Projects Fund was 5.7% of all expenditures.

Figure 6

Federal COVID-19 Aid Expenditures by Four Most Recent Quarters					
Top 8 Programs (in Millions)					
	FY 25 Q3	FY 25 Q4	FY 26 Q1	FY 26 Q2	Total
ARP Elementary and Second. School Emerg. Relief	\$24.1	\$0.0	\$0.2	\$0.1	\$24.3
Capital Projects Fund	\$3.2	\$13.7	\$2.5	\$4.8	\$24.2
Coronavirus State and Local Fiscal Recovery Fund	\$99.2	\$74.4	\$75.8	\$56.5	\$306.0
Emergency Rental Assistance Program	\$4.3	\$4.5	\$5.5	\$0.0	\$14.4
Epidemiology and Lab. Capacity for Infectious Diseases	\$9.6	\$8.6	\$1.8	\$0.6	\$20.6
Homeowner Assistance Fund	\$4.1	\$2.7	\$2.9	\$0.2	\$9.8
Other	\$10.3	\$3.6	\$1.0	(\$0.6)	\$14.2
Public Health Crisis Response	\$0.4	\$2.4	\$3.5	\$0.4	\$6.7
Rethink K12 Education Models Grants	\$2.0	\$0.8	\$2.1	\$0.0	\$4.9
Total	\$157.1	\$110.7	\$95.4	\$62.0	\$425.2

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

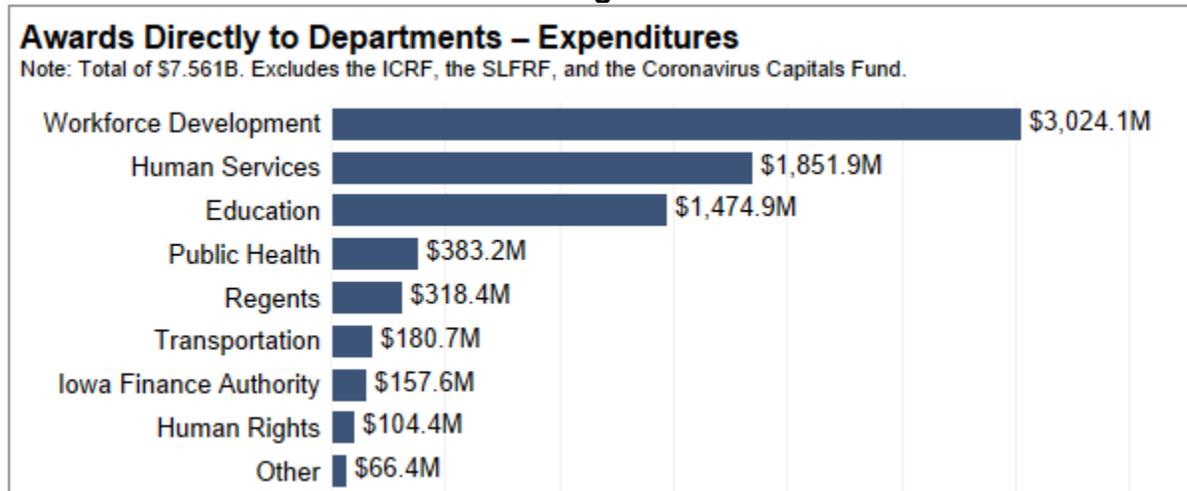
The following sections go into more detail on the four main types of federal awards made to the State of Iowa:

- Funding made directly to departments
- Funding to the ICRF
- Funding to the SLFRF
- Funding to the Coronavirus Capitals Fund

Federal Funding Awards Directly to Departments

Figure 7 displays the eight agencies that received the most funding that was awarded directly to agencies. Of the \$8.228 billion in federal funds awarded directly to State agencies, \$7.561 billion (91.9%) has been expended as of January 2, 2026. Of the total year-to-date expenditures, \$3.024 billion (40.0%) has been expended by Iowa Workforce Development for worker unemployment benefits and child care grants. This figure does not include the funds from the ICRF and SLFRF allocated for this same purpose. The then-Department of Human Services expended \$1.852 billion (24.5%), the majority of which has been dedicated to the Medical Assistance Program. The Department of Education has expended \$1.475 billion (19.5%), with approximately half of expenditures going to American Rescue Plan Elementary and Secondary School Emergency Relief. The then-Department of Public Health expended \$383.2 million (5.1%). The Board of Regents has expended \$318.4 million (4.2%). The Department of Transportation has expended \$180.7 million (2.4%). The Iowa Finance Authority has expended \$157.6 million (2.1%). The then-Department of Human Rights expended \$104.4 million (1.4%). The **Appendix** at the end of this document details the \$8.228 billion awarded directly to State agencies by program.

Figure 7



Note: Awards to State agencies were made prior to State government alignment.

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, \$2.6 million in interest earnings has been credited to the ICRF. As of January 2, 2026, net transfers to agencies total \$1.247 billion, with some funds having been returned to the ICRF. Agencies have reported expenditures that exceed transfers by \$267,000. This is due to the ongoing nature of transaction reporting. The current balance in the ICRF is \$2.3 million. 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 expenditures through September 30, 2022. As of January 2, 2026, \$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 payment of administrative expenses.

Figure 8

Coronavirus Relief Fund (April 2020 CARES Act)		
Coronavirus Relief Fund		
Federal Support	\$	1,250,000,000
Interest		2,601,637
Federal Support Returned		-3,207,151
Net Transfers to Agencies		-1,247,124,889
Fund Balance	\$	2,269,597
Department Activities		
Transfers Received		1,247,124,889
Reported Expenses		-1,247,391,613
Unexpended Transfers	\$	(266,723)
Total Unexpended	\$	2,002,873

Iowa State and Local Coronavirus Fiscal Recovery Fund

Iowa received \$1.703 billion in federal support and \$113.7 million in interest as of January 2, 2026, for a total of \$1.816 billion, that has been deposited into the SLFRF. A total of \$1.408 billion has been transferred to various agencies. The first \$237.5 million was transferred to the Iowa Workforce Development (IWD) 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; funding investments in water, sewer, and broadband infrastructure; and providing 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 the funds will revert back to the federal government. Earned interest does not revert to the federal government. As of January 2, 2026, \$431.8 million remains unexpended.

Figure 9 reflects SLFRF activity across the State. Total unexpended funds include moneys that remain in the SLFRF and moneys that were transferred to departments 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		113,679,574
Net Transfers to Agencies		-1,407,688,383
Fund Balance	\$	408,544,555
Department Activities		
Transfers Received		1,407,688,383
Reported Expenses		-1,384,434,353
Unexpended Transfers	\$	23,254,030
Total Unexpended	\$	431,798,585

Figure 10 shows expenditures at a program level. Note that some programs may show expenditures 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 Fiscal Recovery Fund
Total Transfers and Expenditures

	Net Transfers	Expenditures
Administrative Services	\$ 48,318,313	\$ 47,728,649
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	1,848,767	1,943,060
Iowa Juvenile Home - Demolition and Asbestos Remediation	353,278	353,278
Park Avenue Project	25,796,646	25,738,919
HHS Strategic Space Planning	10,235,500	11,694,167
Glenwood Resource Center	1,232,897	0
Wallace Building Demolition	852,000	0
Aging (HHS)	\$ 435,000	\$ 491,800
Office of the Public Guardian	435,000	491,800
Agriculture and Land Stewardship	\$ 19,336,480	\$ 17,800,451
Iowa Conservation Infrastructure	17,108,405	15,572,376
Iowa Quality Fuel Program	2,228,075	2,228,075
Attorney General	\$ 5,500,000	\$ 5,412,943
Victim Assistance	5,500,000	5,412,943
College Student Aid Commission (Department of Education)	\$ 7,710,211	\$ 7,538,834
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
Corrections	\$ 14,068,539	\$ 14,068,539
Homes for Iowa	13,500,000	13,500,000
Iowa Corrections Offender Network	568,539	568,539
Education	\$ 15,062,165	\$ 12,733,764
Iowa Private Sector Premium Pay	732,020	732,020
Critical Incident Mapping	1,051,524	1,051,524
GEAR UP Iowa Future Ready	2,900,002	3,071,601
Summer Food Service Program/Seamless Summer Option	693,294	693,294
ICAPS Security	84,265	84,265
Charter School Start Up and Expansion	2,900,722	2,900,722
Iowa Tuition Grant	2,700,992	2,700,992
Credentials for Child Care Careers	38,323	38,323
Teachers Accelerating Learning Fund	1,461,023	1,461,023
Reading Assistant	2,500,000	0

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

	Net Transfers	Expenditures
Economic Development Authority	\$ 176,444,736	\$ 174,449,447
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	4,571,000	4,520,269
Manufacturing 4.0 Mid-Size Manufacturers	20,370,000	20,428,222
Downtown Housing Grant Program	16,241,000	16,223,360
Nonprofit Initiative	43,624,000	43,616,497
Destination Iowa	71,600,000	71,589,390
Iowa Brand Development	305,000	305,000
Manufacturing 4.0 - Tech. Investment Small Manufacturers	1,740,000	1,731,979
Talent Attraction	657,000	667,425
Iowa Food Insecurity Infrastructure	1,375,000	1,355,041
Opioid Prevention, Treatment, and Recovery	420,000	420,530
State Disaster Recovery Housing Grant Program	1,950,000	0
Governor's Office	\$ 15,000	\$ 15,000
Boards and Commissions Review	15,000	15,000
Health and Human Services	\$ 9,387,507	\$ 5,105,500
Administration	186,800	0
Office of the Public Guardian	10,400	10,400
HHS Strategic Space Planning	3,186,654	0
Opioid Prevention, Treatment, and Recovery Program	1,268,785	1,418,785
Qualified Residential Treatment Program Security	921,254	921,254
PPE and DME Storage and Distribution - HHS	234,756	239,256
Centers of Excellence	1,443,014	1,583,931
Security Enhancements for Youth Shelter Programs	59,249	931,874
Food Banks	1,000,000	0
Health Information Exchange	1,076,594	0
Homeland Security	\$ 73,273,107	\$ 65,318,909
PPE Storage	213,304	213,304
School Safety Vulnerability Assessments and Improv. Fund	70,151,778	62,197,580
School Safety Administration	2,625,000	2,625,000
Perry School District Building Improvements	283,025	283,025
Iowa Finance Authority	\$ 96,570,444	\$ 90,885,322
Wastewater Infrastructure for Unsewered Communities	12,144,279	11,390,790
Economically Significant Projects	24,817,647	22,931,754
Minority Down Payment Assistance Pilot Program	965,000	965,000
Watershed Protection Projects	7,901,138	6,564,969
Industrial Water Reuse Projects	1,767,239	1,817,239
Housing Finance General Office	17,539,600	0
Home Rehabilitation Block Grant Pilot Program	1,476,603	1,781,218
Iowa HOME Program	12,748,794	11,569,988
Low-Income Housing Tax Credit Program	15,603,508	32,259,907
Iowa Recovery Housing Fund	1,606,636	1,604,457

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

	Net Transfers	Expenditures
Iowa PBS	\$ 1,200,000	\$ 1,200,000
Antenna Replacement	1,200,000	1,200,000
Management	\$ 11,751,247	\$ 11,400,669
Fund Administration	4,270,557	4,270,557
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	2,546,652	2,546,652
Area Education Agency Benchmarking	300,000	300,000
SLFRF Interest Projects	350,578	0
Correctional Institutions Data Analysis	99,900	99,900
Management Division of Information Technology (DOM DoIT)	\$ 196,552,362	\$ 200,111,973
DOM DoIT Broadband Community Engagement	1,320,000	1,320,000
Broadband Infrastructure Support Grants	109,851,558	112,220,858
Broadband Expansion Grant Administration	3,822,764	3,881,831
Security Operations Center	5,862,410	6,153,829
Data Center Migration	19,479,964	19,818,756
Operations System Replacement	781,166	781,166
Endpoint Detection and Response Platform	5,636,860	5,670,766
Capitol Complex Network Upgrade	3,100,077	3,100,077
Inventory and Asset Management	1,000,000	1,000,000
Digital Transformation Project	12,485,491	12,939,133
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	21,141,906	20,848,030
Joint Forces HQ HVAC Replacement	2,659,400	2,659,400
Statewide IT Organization	1,500,000	1,500,000
Department of Public Safety Network Modernization	825,305	1,132,668
Natural Resources	\$ 130,779	\$ 130,779
Hazardous Condition Remediation Plan	117,479	117,479
Beeds Lake Sewer and Water System Upgrade	13,300	13,300
Public Defender (DIAL)	\$ 13,823	\$ 0
Davenport/Muscatine Office	13,823	0
Public Defense	\$ 3,784,789	\$ 4,022,789
DPS and DPD Deployment	1,413,144	1,413,144
Deployment 2024	1,847,144	1,847,144
Recruitment Incentives Program	524,500	762,500

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

	Net Transfers	Expenditures
Public Safety	\$ 45,530,262	\$ 46,331,976
Computer-Aided Dispatch	1,359,712	2,352,516
DPS Recruitment Initiative	868,031	869,676
School Safety Hardware and Software	8,317,063	8,317,035
School Safety Bureau	3,785,000	3,399,937
Motor Vehicle Enforcement Transition	24,130,031	24,133,757
DPS and DPD Deployment	583,566	583,566
Deployment 2024	169,996	169,996
School Resource Officer	54,599	54,599
ISP Aircraft	6,262,264	6,449,712
Fire Service Training Revolving Fund	0	1,183
State Fair	\$ 1,500,000	\$ 1,500,000
Iowa State Fair Security Improvements	1,500,000	1,500,000
Regents	\$ 45,519,872	\$ 46,900,514
UNI Future Ready Iowa Scholarship Program	4,166,400	4,166,400
Veterinary Diagnostic Lab Phase II	36,521,775	37,954,414
Biosciences Infrastructure	4,831,697	4,779,700
Revenue	\$ 221,185,312	\$ 221,185,312
Local Government Relief	221,185,312	221,185,312
Transportation	\$ 102,800,000	\$ 99,860,664
Commercial Aviation Airports	100,000,000	97,060,664
Motor Vehicle Enforcement Transition	2,800,000	2,800,000
Veterans Affairs	\$ 265,232	\$ 265,232
Veterans Trust Fund Supplemental Grant	265,232	265,232
Workforce Development	\$ 311,333,205	\$ 309,975,288
Unemployment Insurance Trust Fund	237,470,586	237,470,586
IowaWORKS Program Promotion	601,023	601,023
Reemployment Case Management System	8,168,746	7,447,287
Child Care Challenge	6,856,915	6,874,025
Summer Youth Internship Projects	1,312,892	1,312,892
Labor Market Information System	557,895	462,936
Child Care Challenge Business Incentive	19,118,923	18,443,364
Health Careers Registered Apprenticeship	1,169,847	1,108,195
Health Careers Registered Apprenticeship 2.0	1,771,957	1,719,158
Healthcare Pipeline Grant	89,254	0
Work-Based Learning Professional Profiling System	950,179	1,697,500
Teacher and Paraeducator Registered Apprenticeship	27,236,916	26,767,508
Iowa Language Learners Job Training Program	166,948	171,002
Statewide CDL Infrastructure	4,736,132	4,741,451
Entry-Level Driver Training Program	578,618	571,067
IowaWORKS Mobile	307,647	400,066
Home Base Iowa Portal	238,729	187,229
	\$ 1,407,688,383	\$ 1,384,434,353

Note: Some awards to State agencies were made prior to State government alignment.

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 \$1.8 million to pay for centralized storage of personal protective equipment (PPE) and durable medical equipment (DME). The DAS has expended \$1.9 million. This expenditure exceeds the amount transferred to date by \$94,000, but additional funds are expected to be transferred in the future.
- **Iowa Juvenile Home:** The Governor has transferred \$353,000 for 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 \$25.8 million for the purchase of a building, completion of infrastructure improvements, and relocation of staff. The DAS has expended \$25.7 million, and there is a balance of \$58,000 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 \$11.7 million. This expenditure exceeds the amount transferred to date by \$1.5 million, but additional funds are expected to be transferred in the future.
- **Glenwood Resource Center:** The Governor has transferred \$1.2 million to support the Glenwood Resource Center. No funds have been expended.
- **Wallace Building Demolition:** The Governor has transferred \$852,000 for services related to the demolition of the Wallace Building. No funds have been expended.

Department on Aging (IDA)

- **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 \$17.1 million to support the Nutrient Reduction Strategy and implement conservation practices to reduce nutrients in Iowa waters and the Mississippi River watershed. The DALs has expended \$15.6 million, and there is a balance of \$1.5 million remaining.
- **Iowa Quality Fuel Program:** The Governor has transferred \$2.2 million to update and further equip the Iowa fuel quality testing laboratory. The DALs has expended the balance of the funds.

Iowa Office of the Attorney General (AG)

- **Victim Assistance:** The Governor has transferred \$5.5 million for victim assistance grants to Iowa's 99 counties to provide services and outreach to crime victims. The AG has expended \$5.4 million, and there is a balance of \$87,000 remaining.

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 supports 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.

Department of Corrections (DOC)

- **Homes for Iowa:** The Governor has transferred \$13.5 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 \$569,000 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 \$1.1 million 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 \$2.9 million to launch the GEAR UP Iowa Future Ready project. This four-year project supports 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 \$3.1 million. This expenditure exceeds the amount transferred to date by \$172,000, but additional funds are expected to be transferred in the future.
- **Summer Food Service Program/Seamless Summer Option:** The Governor has transferred \$693,000 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 the balance of the funds.
- **ICAPS Security:** The Governor has transferred \$84,000 to protect Iowa College Aid Processing System (ICAPS) data by adding multifactor 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 Department has expended the balance of the funds.
- **Charter School Start Up and Expansion:** The Governor has transferred \$2.9 million 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.
- **Iowa Tuition Grant:** The Governor has transferred \$2.7 million to support low- or moderate-income households or populations that meet the financial qualifications of the Federal Pell Grant. The Department has expended the balance of the funds.
- **Credentials for Child Care Careers:** The Governor has transferred \$38,000 to expand the child care workforce through career education programs and local community partnerships by creating a

formalized high school option to engage students in child development and early childhood education coursework. The Department has expended the balance of the funds.

- **Teachers Accelerating Learning Fund:** The Governor has transferred \$1.5 million to identify and reward teachers based on accelerated student growth beyond one grade level per year in English language arts or mathematics for grades three through eight. The Department has expended the balance of the funds.
- **Reading Assistant:** The Governor has transferred \$2.5 million to provide licenses for a reading assistant tool used by school districts to support literacy efforts. School districts will have access to the licenses through December 2026 and then will be offered the option to extend access at a discounted rate. No funds have been expended.

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 a 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 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 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 in, and work in Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 — Small:** The Governor has transferred \$4.6 million to help Iowa's small manufacturers 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 \$4.5 million, and there is a balance of \$51,000 remaining.
- **Manufacturing 4.0 — Mid-Size:** The Governor has transferred \$20.4 million to help Iowa's mid-size manufacturers 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 \$20.4 million. This expenditure exceeds the amount transferred to date by \$58,000, but additional funds are expected to be transferred in the future.
- **Downtown Housing Grant Program:** The Governor has transferred \$16.2 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 \$16.2 million, and there is a balance of \$18,000 remaining.
- **Nonprofit Initiative:** The Governor has transferred \$43.6 million to provide grants for Iowa nonprofits to invest in infrastructure and expand services. The IEDA has expended \$43.6 million, and there is a balance of \$8,000 remaining.
- **Destination Iowa:** The Governor has transferred \$71.6 million to bolster the quality of life in Iowa's communities and attract visitors to the State. The IEDA has expended \$71.6 million, and there is a balance of \$11,000 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 \$1.7 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, and there is a balance of \$8,000 remaining.
- **Talent Attraction:** The Governor has transferred \$657,000 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 \$667,000. This expenditure exceeds the amount transferred to date by \$10,000, but additional funds are expected to be transferred in the future.

- **Iowa Food Insecurity Infrastructure:** The Governor has transferred \$1.4 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 \$1.4 million, and there is a balance of \$20,000 remaining.
- **Opioid Prevention, Treatment, and Recovery:** The Governor has transferred \$420,000 to invest in opioid prevention, treatment, and recovery programs for those impacted by the ongoing opioid epidemic. The IEDA has expended \$421,000. This expenditure exceeds the amount transferred to date by \$530, but additional funds are expected to be transferred in the future.
- **State Disaster Recovery Housing Grant Program:** The Governor has transferred \$2.0 million to provide housing assistance to those impacted by natural disasters. No funds have been expended.

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

- **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:** The Governor has transferred \$10,000 to reduce the waiting list and pay for case opening fees for Iowans to expedite the transition of patients from hospitals to community-based settings. The HHS has expended the balance of the funds.
- **HHS Strategic Space Planning:** The Governor has transferred \$3.2 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:** The Governor has transferred \$1.3 million to invest in opioid prevention, treatment, and recovery programs for Iowans impacted by the opioid epidemic. The HHS has expended \$1.4 million. This expenditure exceeds the amount transferred to date by \$150,000, but additional funds are expected to be transferred in the future.
- **Qualified Residential Treatment Program Security:** The Governor has transferred \$921,000 to increase security features in shelter settings to address ongoing concerns of surrounding communities and law enforcement and to better accommodate acuity of youth. The HHS has expended the balance of the funds.
- **PPE and DME Storage and Distribution:** The Governor has transferred \$235,000 to pay for centralized storage of PPE and DME. The HHS has expended \$239,000. This expenditure exceeds the amount transferred to date by \$5,000, but additional funds are expected to be transferred in the future.
- **Centers of Excellence:** The Governor has transferred \$1.4 million 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 \$1.6 million. This expenditure exceeds the amount transferred to date by \$141,000, but additional funds are expected to be transferred in the future.
- **Security Enhancements for Youth Shelter Programs:** The Governor has transferred \$59,000 to increase security features in shelter settings to address ongoing concerns of surrounding communities and law enforcement and to better accommodate acuity of youth. The HHS has expended \$932,000. This expenditure exceeds the amount transferred to date by \$873,000, but additional funds are expected to be transferred in the future.
- **Food Banks:** The Governor has transferred \$1.0 million to provide matching funds for food banks. No funds have been expended.
- **Health Information Exchange:** The Governor has transferred \$1.1 million to allow health records to be accessible across the State as patients travel. No funds have been expended.

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 \$70.2 million to perform vulnerability assessments and minor capital improvements for school safety enhancements. The HSEMD has expended \$62.2 million, and there is a balance of \$8.0 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 the balance of the funds.
- **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 \$11.4 million, and there is a balance of \$753,000 remaining.
- **Economically Significant Projects:** The Governor has transferred \$24.8 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 \$22.9 million, and there is a balance of \$1.9 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](#) Program. The IFA has expended the balance of the funds.
- **Watershed Protection Projects:** The Governor has transferred \$7.9 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 \$6.6 million, and there is a balance of \$1.3 million remaining.
- **Industrial Water Reuse Projects:** The Governor has transferred \$1.8 million to provide matching grants for manufacturers to install on-site water reuse systems at industrial and/or manufacturing facilities. The IFA has expended \$1.8 million. 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 \$1.5 million 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 \$1.8 million. This expenditure exceeds the amount transferred to date by \$305,000, but additional funds are expected to be transferred in the future.
- **Iowa HOME Program:** The Governor has transferred \$12.7 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 \$11.6 million, and there is a balance of \$1.2 million remaining.
- **Low-Income Housing Tax Credit (LIHTC) Program:** The Governor has transferred \$15.6 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 \$32.3 million. This expenditure exceeds the amount transferred to date by \$16.7 million, but additional funds are expected to be transferred in the future.
- **Iowa Recovery Housing Fund:** The Governor has transferred \$1.6 million to provide grants to eligible nonprofit organizations for the development of sober recovery housing with the goal of increasing long-term housing security for persons in recovery from a substance use disorder and for

survivors of domestic violence and human trafficking. The IFA has expended \$1.6 million, and there is a balance of \$2,000 remaining.

Iowa PBS

- **Antenna Replacement:** The Governor has transferred \$1.2 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

- **Fund Administration:** The Governor has transferred \$4.3 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 \$2.5 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 to provide an in-depth analysis of peer state performance, structure, and approaches for providing special education services. The DOM has expended the balance of the funds.
- **SLFRF Interest Projects:** The Governor has transferred \$351,000 to pay for projects using interest earned on the SLFRF. No funds have been expended.
- **Correctional Institutions Data Analysis:** The Governor has transferred \$100,000 for data analysis to identify causes for the increase in security events at DOC institutions. The DOM has expended the balance of the funds.

Department of Management Division of Information Technology (DOM (DoIT))

- **DOM DoIT 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 DOM DoIT has expended the balance of the funds.
- **Broadband Infrastructure Support Grants:** The Governor has transferred \$109.9 million to broadband infrastructure support grants. These grants are intended to support broadband expansion across the State. The DOM DoIT has expended \$112.2 million. This expenditure exceeds the amount transferred to date by \$2.4 million, but additional funds are expected to be transferred in the future.
- **Broadband Expansion Grant Administration:** The Governor has transferred \$3.8 million to administer broadband grants. The DOM DoIT has expended \$3.9 million. This expenditure exceeds the amount transferred to date by \$59,000, but additional funds are expected to be transferred in the future.
- **Security Operations Center:** The Governor has transferred \$5.9 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 DOM DoIT has expended \$6.2 million. This expenditure exceeds the amount transferred to date by \$291,000, but additional funds are expected to be transferred in the future.

- **Data Center Migration:** The Governor has transferred \$19.5 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 DOM DoIT has expended \$19.8 million. This expenditure exceeds the amount transferred to date by \$339,000, but additional funds are expected to be transferred in the future.
- **Operations System Replacement:** The Governor has transferred \$781,000 to replace unsupported endpoints and software across the State network. The DOM DoIT has expended the balance of the funds.
- **Endpoint Detection and Response Platform:** The Governor has transferred \$5.6 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 DOM DoIT has expended \$5.7 million. This expenditure exceeds the amount transferred to date by \$34,000, but additional funds are expected to be transferred in the future.
- **Capitol Complex Network Upgrade:** The Governor has transferred \$3.1 million to replace network and wireless infrastructure across the Capitol complex. The DOM DoIT has expended the balance of the funds.
- **Inventory and Asset Management:** The Governor has transferred \$1.0 million to acquire or build systems intended to track information technology (IT) assets. The DOM DoIT has expended the balance of the funds.
- **Digital Transformation Project:** The Governor has transferred \$12.5 million to update State websites to improve user experience. The DOM DoIT has expended \$12.9 million. This expenditure exceeds the amount transferred to date by \$454,000, 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 DOM DoIT 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 DOM DoIT has expended the balance of the funds.
- **State Financial System:** The Governor has transferred \$21.1 million to upgrade the current State finance and accounting system to a cloud-based system to improve security and system functionality. The DOM DoIT has expended \$20.8 million, and there is a balance of \$294,000 remaining.
- **Joint Forces HQ HVAC Replacement:** The Governor has transferred \$2.7 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 DOM DoIT. The DOM DoIT 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 DOM DoIT has expended the balance of the funds.
- **DPS Network Modernization:** The Governor has transferred \$825,000 to stabilize, modernize, rearchitect, and support the Department of Public Safety (DPS) network. The DOM DoIT has expended \$1.1 million. This expenditure exceeds the amount transferred to date by \$307,000, but additional funds are expected to be transferred in the future.

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.
- **Beeds Lake Sewer and Water System Upgrade:** The Governor has transferred \$13,000 to provide a long-term solution for meeting environmental code compliance for drinking water and sanitary systems, to improve visitor accessibility, and to accommodate the volume of park visitors. The DNR has expended the balance of the funds.

Office of the State Public Defender — Department of Inspections, Appeals, and Licensing (DIAL)

- **Davenport/Muscatine Office:** The Governor has transferred \$14,000 to support the State Public Defender's Davenport and Muscatine office. No funds have been expended.

Department of Public Defense (DPD)

- **DPS and DPD Deployment:** The Governor has transferred \$1.4 million to deploy Iowa National Guard troops and 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 \$1.8 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 the balance of the funds.
- **Recruitment Incentives Program:** The Governor has transferred \$525,000 to increase enlistments into the Iowa National Guard to ensure a flexible, capable, and ready National Guard. The DPD has expended \$763,000. This expenditure exceeds the amount transferred to date by \$238,000, but additional funds are expected to be transferred in the future.

Department of Public Safety

- **Computer-Aided Dispatch:** The Governor has transferred \$1.4 million 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 \$2.4 million. This expenditure exceeds the amount transferred to date by \$993,000, but additional funds are expected to be transferred in the future.
- **DPS Recruitment Initiative:** The Governor has transferred \$868,000 to enhance the ability of the DPS to recruit public sector employees. This includes developing outreach materials, conducting digital marketing, and creating a careers website for sworn officers. The DPS has expended \$870,000. This expenditure exceeds the amount transferred to date by \$2,000, but additional funds are expected to be transferred in the future.
- **School Safety Hardware and Software:** The Governor has transferred \$8.3 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 \$8.3 million, and there is a balance of \$28 remaining.
- **School Safety Bureau:** The Governor has transferred \$3.8 million to assess school safety, coordinate and facilitate training requests, and provide continuous monitoring for an anonymous reporting tool. The DPS has expended \$3.4 million, and there is a balance of \$385,000 remaining.
- **Motor Vehicle Enforcement Transition:** The Governor has transferred \$24.1 million to move motor vehicle enforcement (MVE) from the DOT to the DPS. The project supports the costs to transfer commercial vehicle enforcement to the DPS. The DPS uses funds to support MVE transition costs, purchase a Fleet and Supply building, and support DPS general operating costs. The DPS has expended \$24.1 million. This expenditure exceeds the amount transferred to date by \$4,000, but additional funds are expected to be transferred in the future.
- **DPS and DPD 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 are 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 \$6.3 million to support costs to procure a new aircraft and imaging air surveillance system for the Iowa State Patrol Airwing. The DPS has expended \$6.4 million. This expenditure exceeds the amount transferred to date by \$187,000, but additional funds are expected to be transferred in the future.

- **Fire Service Training Revolving Fund:** A transfer has not been recorded, but funds are expected to be transferred in the future. The Fund supports mobile training units, training equipment, and specialized courses for fire fighters through the Fire Service Training Bureau. The DPS has expended \$1,000.

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 \$4.2 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 the balance of the funds.
- **Veterinary Diagnostic Laboratory Phase II:** The Governor has transferred \$36.5 million to Iowa State University (ISU) to support phase II of the construction of the Veterinary Diagnostic Laboratory. The Board of Regents has expended \$38.0 million. This expenditure exceeds the amount transferred to date by \$1.4 million, but additional funds are expected to be transferred in the future.
- **Biosciences Infrastructure:** The Governor has transferred \$4.8 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 \$4.8 million, and there is a balance of \$52,000 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

- **Commercial Aviation Airports:** The Governor has transferred \$100.0 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 in Iowa, 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 and the additional amount allocated based on 2019 passenger enplanements. Additional details are available on the [DOT website](#). The DOT has expended \$97.1 million, and there is a balance of \$2.9 million remaining.
- **Motor Vehicle Enforcement Transition:** The Governor has transferred \$2.8 million to move MVE from the DOT to the DPS. The project supports the costs to transfer commercial vehicle enforcement to the DPS. The DPS uses 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

- **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 lowans looking for employment. The IWD has expended the balance of the funds.
- **Reemployment Case Management System:** The Governor has transferred \$8.2 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 \$7.4 million, and there is a balance of \$721,000 remaining.
- **Child Care Challenge:** The Governor has transferred \$6.9 million to create new child care slots across the State to help communities improve their child care options and allow lowans to reenter the workforce. The IWD has expended \$6.9 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 \$558,000 to improve the State's ability to provide labor market information data to stakeholders. The IWD has expended \$463,000, and there is a balance of \$95,000 remaining.
- **Child Care Challenge Business Incentive:** The Governor has transferred \$19.1 million to help employers offer or expand child care options as a benefit to their employees. Funds awarded 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 \$18.4 million, and there is a balance of \$676,000 remaining.
- **Health Careers Registered Apprenticeship:** The Governor has transferred \$1.2 million to support community efforts to establish new or expand existing registered apprenticeship programs for health care careers for high school students. Supplemental assistance is provided to acquire simulation software and hardware to further enhance apprentices' educational and practical experience and readiness for the field. The IWD has expended \$1.1 million, and there is a balance of \$62,000 remaining.
- **Health Careers Registered Apprenticeship 2.0:** The Governor has transferred \$1.8 million 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 \$1.7 million, and there is a balance of \$53,000 remaining.
- **Healthcare Credentialing Grant:** The Governor has transferred \$89,000 to create a pipeline of workers to help fill high-demand occupations in the healthcare workforce. No funds have been expended.
- **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 \$1.7 million. This expenditure exceeds the amount transferred to date by \$747,000, but additional funds are expected to be transferred in the future.
- **Teacher and Paraeducator Registered Apprenticeship:** The Governor has transferred \$27.2 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 \$26.8 million, and there is a balance of \$469,000 remaining.
- **Iowa Language Learners Job Training Program:** The Governor has transferred \$167,000 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 \$171,000. This expenditure exceeds the amount transferred to date by \$4,000, but additional funds are expected to be transferred in the future.

- **Statewide Commercial Driver’s License (CDL) Infrastructure:** The Governor has transferred \$4.7 million to provide grants to community colleges for the development and/or expansion of CDL infrastructure. The IWD has expended \$4.7 million. This expenditure exceeds the amount transferred to date by \$5,000, but additional funds are expected to be transferred in the future.
- **Entry-Level Driver Training Program:** The Governor has transferred \$579,000 to reimburse employers and nonprofits that provide Entry-Level Driver Training (ELDT). The IWD has expended \$571,000, and there is a balance of \$8,000 remaining.
- **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 community. The IWD has expended \$400,000. This expenditure exceeds the amount transferred to date by \$92,000, but additional funds are expected to be transferred in the future.
- **Home Base Iowa Portal:** The Governor has transferred \$239,000 to improve job resources and data collection through the IowaWORKS platform related to veterans employed through Home Base Iowa. The IWD has expended \$187,000, 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 2, 2026, \$43.0 million in federal funding has been received by the Coronavirus Capitals Fund and transferred into the Broadband Fund. Additional receipts to the Coronavirus Capitals Fund and transfers into the Broadband Fund are expected.

Other Information

Reporting Requirements. On June 17, 2021, the U.S. Department of the Treasury released [Compliance and Reporting Guidance](#) for the State and Local Federal 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 4, 2025. The [report](#) is available on the Legislative website under required reports.

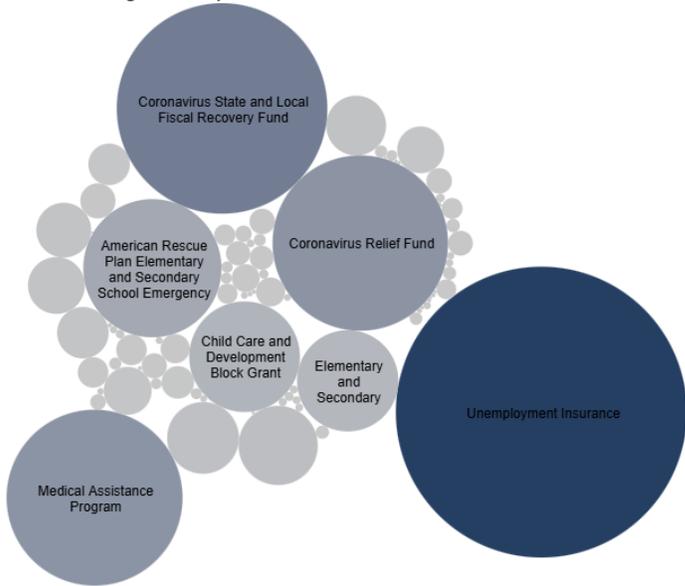
Dashboard: Federal COVID-19 Relief — Awards and Expenditures. The Fiscal Services Division of the LSA has published an interactive dashboard that displays details regarding federally provided COVID-19 relief. The dashboard details statewide awards and expenditures at the program level. The dashboard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

Federal COVID-19 Relief Awards
 Iowa Legislative Services Agency || Source: Iowa Department of Management

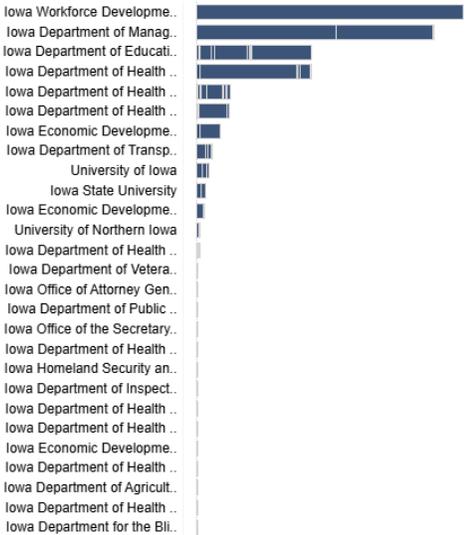
\$11.281B Total Reported Awards

87 Federal Programs Reported

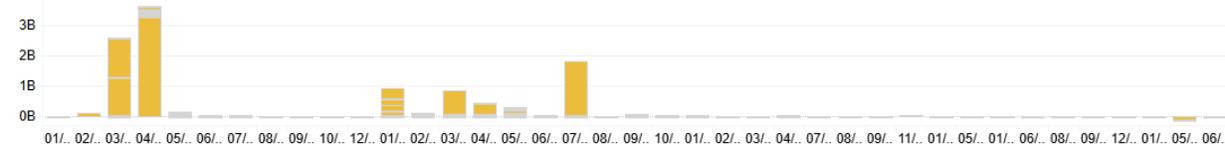
About this dashboard
 Click the icon on/off



Awards by Department



Awards by Month (as of 12/5/2025)



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. 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.

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 Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov
 Adam Broich (515.281.8223) adam.broich@legis.iowa.gov

Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	(\$38,240)	\$712
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$2,417,831)	(\$5,264)
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$6,923,075)	(\$19,559)
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$15,984,166)	(\$26,804)
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$426,326)	\$0
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$677,983)	\$14,307
	Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	\$292,850	(\$292,003)	\$847
	Total	\$26,723,863	(\$26,759,624)	(\$35,761)
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	Total	\$266,176	(\$237,992)	\$28,184
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	\$0	\$203,966
	Randolph-Sheppard Financial Relief and Restoration Payments	\$0	(\$203,966)	(\$203,966)
	Total	\$203,966	(\$203,966)	\$0
Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	\$465,700	(\$465,700)	\$0
	Promotion of the Humanities Federal/State Partnership	\$442,700	(\$442,700)	\$0
	Total	\$908,400	(\$908,400)	\$0
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$5,781,132)	(\$26,811)
	Total	\$5,754,321	(\$5,781,132)	(\$26,811)
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$775,053,259	(\$769,534,880)	\$5,518,379
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$5,075,905	\$0	\$5,075,905
	American Rescue Plan Elementary and Secondary School Emergency Relief Homeless Children and Youth (ARP-HCY)	\$0	(\$4,720,934)	(\$4,720,934)
	American Rescue Plan Emergency Assistance to Non-Public Schools	\$23,744,042	(\$23,744,042)	\$0
	Child and Adult Care Food Program	\$1,862,614	(\$1,683,903)	\$178,711

Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Education	Coronavirus Response and Relief Supplemental Appropriations Emergency Assistance for Non-Public Schools	\$26,271,345	(\$26,271,345)	\$0
	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$416,489,855)	\$0
	Governor's Emergency Relief Fund	\$37,783,389	(\$37,337,717)	\$445,672
	Grants to States	\$2,974,383	(\$2,581,572)	\$392,811
	National School Lunch Program	\$145,213,421	(\$145,100,039)	\$113,382
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$17,512,481)	\$168,535
	Special Education - Grants for Infants and Families	\$2,203,609	(\$2,203,609)	\$0
	Special Education Grants to States	\$25,016,861	(\$25,016,861)	\$0
	Special Education Preschool Grants	\$2,032,917	(\$2,032,917)	\$0
	Supply Chain Resiliency: Farm to School State Agency Formula Grant	\$892,116	(\$418,275)	\$473,841
	Total	\$1,482,499,214	(\$1,474,852,299)	\$7,646,915
Homeland Security and Emer. Mgmt.	Emergency Performance Management Grant	\$2,640,448	(\$2,487,008)	\$153,440
	Total	\$2,640,448	(\$2,487,008)	\$153,440
Human Rights	Community Services Block Grant	\$10,821,398	(\$10,813,390)	\$8,008
	Low-Income Home Energy Assistance	\$92,842,993	(\$93,595,152)	(\$752,159)
	Total	\$103,664,391	(\$104,408,543)	(\$744,152)
Human Services	Adoption Assistance	\$16,552,708	(\$16,552,708)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	(\$13,706,076)	\$4,361,078
	CDC's Collaboration with Academia to Strengthen Public Health	\$2,634,651	\$0	\$2,634,651
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$697,415)	\$0
	Child Abuse and Neglect State Grants	\$985,790	(\$918,255)	\$67,535
	Child Care and Development Block Grant	\$496,585,094	(\$458,386,118)	\$38,198,976

Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Human Services	Children's Health Insurance Program	\$34,434,859	(\$34,434,859)	\$0
	Community-Based Child Abuse Prevention Grants	\$2,424,305	(\$55,000)	\$2,369,305
	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$2,652,333)	(\$956,297)
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,958,252	(\$1,958,252)	\$0
	Guardianship Assistance	\$747,333	(\$747,333)	\$0
	Immunization Cooperative Agreements	\$1,136,933	\$0	\$1,136,933
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$3,615,176)	\$1,183,036
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$161,403)	\$448,647
	Medical Assistance Program	\$1,257,493,348	(\$1,257,493,348)	\$0
	Money Follows the Person Rebalancing Demonstration	\$37,918,155	(\$37,918,155)	\$0
	Pandemic EBT Administrative Costs	\$5,888,500	(\$7,329,211)	(\$1,440,711)
	Provider Relief Fund	\$4,525,988	(\$4,379,825)	\$146,163
	Public Health Crisis Response	\$1,339,555	\$0	\$1,339,555
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$264,134)	\$1
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	(\$594,192)	\$0
	Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0
	Temporary Assistance for Needy Families	\$6,333,899	(\$7,057,092)	(\$723,194)
	Total		\$1,900,692,294	(\$1,851,916,070)
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	(\$706,820)	\$1,571,012
	Total	\$2,277,832	(\$706,820)	\$1,571,012
Iowa Finance Authority	Emergency Rental Assistance Program	\$254,716,328	(\$110,633,539)	\$144,082,790

Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Iowa Finance Authority	Homeowner Assistance Fund	\$50,000,000	(\$46,927,674)	\$3,072,326
	Total	\$304,716,328	(\$157,561,213)	\$147,155,115
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$4,894,484	(\$4,829,273)	\$65,211
	Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	\$1,803,338	(\$1,786,197)	\$17,141
	Total	\$6,697,822	(\$6,615,470)	\$82,352
Management	Child Care and Development Block Grant	\$0	(\$5,881,444)	(\$5,881,444)
	Total	\$0	(\$5,881,444)	(\$5,881,444)
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,569,025	(\$31,558,689)	\$10,336
	Behavioral Risk Factor Surveillance System	\$19,479	(\$19,479)	\$0
	Block Grants for Prevention and Treatment of Substance Abuse	\$23,239,115	(\$20,259,183)	\$2,979,932
	CDC's Collaboration with Academia to Strengthen Public Health	\$31,483,900	(\$7,800,759)	\$23,683,141
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$3,258,566	(\$3,186,880)	\$71,686
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$209,113,221	(\$204,101,125)	\$5,012,095
	Grants to States for Loan Repayment	\$2,137,754	(\$2,105,025)	\$32,729
	HIV Care Formula Grants	\$173,500	(\$173,500)	\$0
	Immunization Cooperative Agreements	\$68,753,135	(\$45,947,904)	\$22,805,231
	Maternal, Infant, and Early Childhood Home Visiting Program	\$5,862,138	(\$5,215,387)	\$646,751
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$2,158,263)	\$305,985
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$4,672,767	(\$4,528,021)	\$144,746
	Public Health Crisis Response	\$25,057,696	(\$23,477,344)	\$1,580,352
	Public Health Training Centers Program	\$3,000,000	(\$2,559,397)	\$440,603
Rural Health Research Centers	(\$1,216,738)	(\$16,352,830)	(\$17,569,568)	

Appendix – Federal Awards by Department and Program

LSA Staff Contact: Adam Broich (515.281.8223)
Source: data.iowa.gov || Updated Through January 2, 2026

Department	Federal Program	Awards	Expenses	Available Funds
Public Health	Small Rural Hospital Improvement Grant Program	\$7,277,182	(\$7,277,182)	\$0
	Traumatic Brain Injury State Demonstration Grant Program	\$86,400	(\$71,638)	\$14,762
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$9,778,952	(\$6,355,691)	\$3,423,261
	Total	\$426,763,928	(\$383,181,886)	\$43,582,042
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$107,569,348)	\$0
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$131,249,902)	\$0
	Provider Relief Fund	\$79,531,217	(\$79,531,217)	\$0
	Total	\$318,350,467	(\$318,350,467)	\$0
Secretary of State	2018 HAVA Election Security Grants	\$4,870,694	(\$4,870,694)	\$0
	Total	\$4,870,694	(\$4,870,694)	\$0
Transportation	Enhanced Mobility of Seniors and Individuals with Disabilities	\$349,811	(\$341,881)	\$7,930
	Federal Transit Formula Grants	\$42,820,959	(\$41,987,064)	\$833,895
	Formula Grants for Rural Areas and Tribal Transit Program	\$25,533,200	(\$16,789,228)	\$8,743,972
	Highway Planning and Construction	\$121,866,016	(\$121,570,146)	\$295,870
	Total	\$190,569,986	(\$180,688,319)	\$9,881,667
Veterans Affairs	Provider Relief Fund	\$4,847,353	(\$4,847,353)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$11,939,954	(\$11,939,955)	\$0
Workforce Development	Child Care and Development Block Grant	\$0	(\$33,109,243)	(\$33,109,243)
	Unemployment Insurance	\$3,436,886,906	(\$2,989,971,453)	\$446,915,453
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$977,610)	\$687,390
	Total	\$3,438,551,906	(\$3,024,058,305)	\$414,493,601
Total		\$8,228,091,991	(\$7,561,409,607)	\$666,682,384



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 2027 appropriations. The Budget Unit Brief information is presented in alphabetical order by Fund.

Primary Road Fund Budget Unit Briefs

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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

1595676

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 2027

Fiscal Services Division

July 1, 2026



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

1595317

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 2027

Fiscal Services Division

July 1, 2026



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

1595353

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 2027

Fiscal Services Division

July 1, 2026



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

1595590

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 2027

Fiscal Services Division

July 1, 2026



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

1595482

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 2027

Fiscal Services Division

July 1, 2026



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

1595483

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 2027

Fiscal Services Division

July 1, 2026



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

1595399

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 2027

Fiscal Services Division

July 1, 2026



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

1595424

More Information

Department of Transportation: www.iowadot.gov
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BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Inventory and Equipment Replacement — 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

Doc ID 1595426

More Information

Iowa Department of Transportation: www.iowadot.gov
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BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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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

1595677

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 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

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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

1595517

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 2027

Fiscal Services Division

July 1, 2026



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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](#)

Budget Unit Number

6450S160137

1595530

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 2027

Fiscal Services Division

July 1, 2026



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Transportation Operations — PRF

Purpose and History

The Department of Transportation (DOT) Transportation Operations provides internal support for the following functions:

- Facilities management, including facility design and construction, building and grounds maintenance, lease management, and worksite remodeling and relocation.
- Procurement and distribution activities, including specification development, purchasing, equipment assignment, inventory management, and surplus disposal.
- Human resource management, including labor relations, affirmative action, employee training coordination, oversight of classification and pay systems, recruitment coordination, administration of drug screening, employee relocation assistance, educational assistance, employee recognition programs, employee benefits administration, workers' compensation, survey development and analysis, and accountable government implementation and reporting.
- Development, design, construction, and maintenance of the State's Primary Road System, including primary roadways and bridges.
- Oversight of maintenance projects on highways and bridges, the Adopt-a-Highway Program, roadside management, rest area administration, road weather information systems, traffic safety, safety management systems, snow and ice control, and general operation and preservation of the highway system.

Funding

This appropriation is included in the Transportation Appropriations Act under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee. The DOT receives an appropriation from the Primary Road Fund (PRF) and the Road Use Tax Fund (RUTF) for these purposes.

Related Statutes and Administrative Rules

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

Iowa Administrative Code [761](#)

Budget Unit Number

6450S220137

1595416

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 2027

Fiscal Services Division

July 1, 2026



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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

1595546

More Information

Iowa Department of Transportation: www.iowadot.gov
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BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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515.281.3566

Waterloo Garage Renovation — PRF

Purpose and History

This funding was appropriated to replace the Department of Transportation (DOT) garage in Waterloo. The Waterloo field operations garage facility is deteriorating due to old age and is not properly sized to accommodate current DOT equipment.

Funding

The General Assembly appropriated \$18.9 million from the Primary Road Fund to the DOT in FY 2026 to replace the Waterloo garage facility.

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SD80137

1595858

More Information

Iowa Department of Transportation: iowadot.gov
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BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

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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

1595570

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 2027

Fiscal Services Division

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

ARTS Modernization — RUTF

Purpose and History

This funding was appropriated to replace the Archon Registration and Titling System (ARTS). ARTS is used by the Iowa Department of Transportation (DOT) for titling and registering vehicles, issuing driver's licenses and ID cards, issuing parking products to persons with a disability, managing license plates, licensing car dealerships, and authorizing intrastate motor carriers. The DOT has stated that the current ARTS is outdated, complex, and challenging to innovate and improve service on. ARTS is over 20 years old, being originally developed in 2003, becoming live for vehicle services in 2005, and for driver's licensing services in 2007.

Funding

The General Assembly appropriated \$20.0 million from the Road Use Tax Fund to the DOT in FY 2026 to facilitate the replacement of ARTS. This is a three-year capital project with an estimated out-year cost of \$20.0 million in FY 2027 and \$20.0 million in FY 2028.

Related Statutes and Administrative Rules

Iowa Code chapter [307](#)

Budget Unit Number

6460SD90810

1595859

More Information

Iowa Department of Transportation: iowadot.gov
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BUDGET UNIT BRIEF – FY 2027

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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

1595318

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 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

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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

1595348

More Information

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

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Ground Floor, State Capitol Building

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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

1595349

More Information

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

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July 1, 2026



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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

1595354

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 2027

Fiscal Services Division

July 1, 2026



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Driver's Licenses — RUTF

Purpose and History

This appropriation 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

Beginning in FY 2026, the General Assembly authorized allocations from the Statutory Allocation Fund (SAF) for driver's license production. The SAF consists of revenues from trailer registration fees, driver's license and nonoperator identification card fees, commercial driver's license driving skills test fees, issuance of a certificate of title fees, and the certificate of title surcharge. Funds equal to the costs of producing and distributing driver's licenses and nonoperator's identification cards are appropriated from the SAF to the DOT for that purpose.

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 purpose of paying driver's license issuance costs. 2025 Iowa Acts, [Senate File 628](#) (FY 2026 Transportation Appropriations Act), codified this appropriation in Iowa Code section [321.145](#).

Related Statutes and Administrative Rules

Iowa Code chapter [321](#)

Iowa Administrative Code [761—602](#)

Budget Unit Number

6450S680810

1595373

More Information

Department of Transportation: www.iowadot.gov
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BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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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

1595589

More Information

Iowa Department of Transportation: www.iowadot.gov
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July 1, 2026



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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

1595425

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 2027

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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

1595459

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 2027

Fiscal Services Division

July 1, 2026



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

1595463

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 2027

Fiscal Services Division

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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

1595479

More Information

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

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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 appropriations to replace scales in FY 2008, FY 2009, and FY 2012. 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) in the Transportation Appropriations Act.

Related Statutes and Administrative Rules

Iowa Code chapters [321](#) and [321E](#)
Iowa Administrative Code [761—511](#)

Budget Unit Number

646012S0810

1595499

More Information

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

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TraCS/MACH — RUTF

Purpose and History

The Traffic and Criminal Software (TraCS) program collects data from law enforcement agencies at the scene of a motor vehicle collision and sends that data electronically to the Department of Transportation (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.

State Funding

Funding for TraCS/MACH is appropriated from the Road Use Tax Fund (RUTF) in the annual Transportation Appropriations Act. The program first received funding in FY 2016 and the funding 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

1595529

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

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Transportation Operations — RUTF

Purpose and History

The Department of Transportation (DOT) Transportation Operations provides internal support for the following functions:

- Facilities management, including facility design and construction, building and grounds maintenance, lease management, and worksite remodeling and relocation.
- Procurement and distribution activities, including specification development, purchasing, equipment assignment, inventory management, and surplus disposal.
- Human resource management, including labor relations, affirmative action, employee training coordination, oversight of classification and pay systems, recruitment coordination, administration of drug screening, employee relocation assistance, educational assistance, employee recognition programs, employee benefits administration, workers' compensation, survey development and analysis, and accountable government implementation and reporting.
- Development, design, construction, and maintenance of the State's Primary Road System, including primary roadways and bridges.
- Oversight of maintenance projects on highways and bridges, the Adopt-a-Highway Program, roadside management, rest area administration, road weather information systems, traffic safety, safety management systems, snow and ice control, and general operation and preservation of the highway system.

Funding

This appropriation is included in the Transportation Appropriations Act under the purview of the Transportation, Infrastructure, and Capitals Appropriations Subcommittee. The DOT receives an appropriation from the Road Use Tax Fund (RUTF) and the Primary Road Fund (PRF) for these purposes.

Related Statutes and Administrative Rules

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

Budget Unit Number

6450S560810

1595417

Doc ID 1519861

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 2027

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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

1595547

More Information

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

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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

1595571

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 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Building Repairs — RIF

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

1595320

More Information

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

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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

1595323

More Information

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

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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

1595747

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

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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

1595746

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

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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

1595688

More Information

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

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Clarinda Correctional Facility Kitchen Expansion — RIIF

Purpose and History

These appropriations fund the expansion of the kitchen at the Clarinda Correctional Facility. The existing kitchen is outside the perimeter of the prison and is in need of updates. The Department of Corrections believes this remodel will increase food safety and decrease opportunities for contraband to be smuggled into the prison. This facility will also provide job opportunities to individuals incarcerated at the prison.

Funding

The project was appropriated \$5.2 million in FY 2022 and \$4.0 million in FY 2023 from the Rebuild Iowa Infrastructure Fund (RIIF). [House File 2691](#) (FY 2025 Infrastructure Appropriations Act) permits these appropriations to remain available for expenditure until the end of FY 2025 and FY 2026, respectively, or until the project is completed, whichever is earlier.

Related Statutes and Administrative Rules

Iowa Code chapter [904](#)

Budget Unit Number

255063A0017

1595597

More Information

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

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Fiscal Services Division

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Clarinda Correctional Facility Kitchen Furnishings — RIIF

Purpose and History

This appropriation will be used to purchase furniture and fixtures for the new Clarinda Correctional Facility kitchen. The existing kitchen is outside the perimeter of the prison and is in need of updates. The Department of Corrections believes the remodel will increase food safety and decrease opportunities for contraband to be smuggled into the prison. The facility will also provide job opportunities to individuals incarcerated at the prison.

Funding

Funding is provided from the Rebuild Iowa Infrastructure Fund (RIIF). Funding to construct the new kitchen was appropriated in FY 2022 and FY 2023. [House File 2691](#) (FY 2025 Infrastructure Appropriations Act) permits 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

255061A0017

1595584

More Information

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

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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

1595327

BUDGET UNIT BRIEF – FY 2027

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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.

By statute, one third of the CAT Program 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 Committee makes recommendations to the Iowa Economic Development Authority 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

1595328

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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 Fund.

Related Statutes and Administrative Rules

Iowa Code chapter [455A](#)

Budget Unit Number

5420H430017

1595580

More Information

DNR Urban Forestry: iowadnr.gov/programs-services/forestry-resources/urban-forestry/urban-forestry-grant-programs

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

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County Fair Improvements — RIF

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

1595347

More Information

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

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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

1595681

More Information

Iowa Judicial Branch: www.iowacourts.gov

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

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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

1595674

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 2027

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Ground Floor, State Capitol Building

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DOC-CBC District 4 Renovation and Office Construction — RIIF

Purpose

This appropriation will fund the construction of a new central office to house all field staff and to remodel the current central office to be utilized as a 30-bed residential facility at District 4 in Council Bluffs.

Funding

The General Assembly appropriated \$4.2 million in FY 2026 and \$2.8 million in FY 2027 for this purpose.

Budget Unit Number

255076A0017

Doc ID 1596113

More Information

Iowa Department of Corrections: doc.iowa.gov/districts-prisons/4th-district
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2027

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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

1595679

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 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Environment First Fund — RIIF

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

1595381

More Information

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

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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

1595628

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 2027

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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

1595582

More Information

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

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

General Aviation Infrastructure Grants — RIIF

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 RIIF 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 RIIF for nine consecutive fiscal years.

Related Statutes and Administrative Rules

Iowa Administrative Code [761—700](#)

Budget Unit Number

645031S0017

1595401

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 2027

Fiscal Services Division

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Historical Building Repairs — RIF

Purpose

This appropriation will 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 or ongoing collection management, protection of materials while on shelves, new shelving, and lighting.

Funding

The General Assembly appropriated \$5.0 million to the Department of Administrative Services from the Rebuild Iowa Infrastructure Fund in FY 2026 for this purpose.

Related Statutes and Administrative Rules

Iowa Code sections [8A.702](#) through [8A.712](#)

Budget Unit Number

335061T0017

1595776

More Information

State Historical Museum of Iowa: history.iowa.gov/visit/state-historical-museum-iowa
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2027

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July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa Driving Training Facility — RIIF

Purpose

This appropriation will fund the first phase of construction for a dedicated driving training area for multiagency use at Camp Dodge. The facility will be used to fulfill Iowa Law Enforcement Academy (ILEA) and Department of Public Safety (DPS) Basic Academy emergency vehicle operation training requirements. The Iowa Department of Transportation (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.

Phase One of the project includes a 1,200- by 800-foot multiuse training and testing pad, a venue parking space, and 10-inch concrete to support all vehicles. Phase Two is estimated to cost \$13.1 million and includes a highway skills course, a two-mile, multilane course, and highway on and off ramps. Phase Three is estimated to cost \$6.1 million and would include a rural and urban course.

Funding

The General Assembly appropriated \$15.0 million from the Rebuild Iowa Infrastructure Fund in FY 2026 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [80B](#)

Budget Unit Number

4670R120017

1595778

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 2027

Fiscal Services Division

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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

1595683

More Information

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa Medical Examiner Office Expansion — RIIF

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

1595748

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 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa State Fair Agriculture Facility — RIIF

Purpose and History

This funding will support the construction of a new agricultural education facility at the Iowa State Fair to highlight agriculture in Iowa and the world in an interactive fashion. The new facility will serve as the central hub of all agricultural education programming at the Fair and will be a key component of the My Iowa Agriculture Learning Campus, which will include existing facilities and programs such as the Paul R. Knapp Animal Learning Center, Little Hands on the Farm, and The Garden.

Funding

The estimated total budget for the project is \$15.0 million, which includes donations and other revenue. The General Assembly appropriated \$2.5 million from the Rebuild Iowa Infrastructure Fund to the Iowa State Fair in both FY 2026 and FY 2027.

Related Statutes and Administrative Rules

Iowa Code chapter [173](#)

Budget Unit Number

0340D040017

1595780

More Information

Iowa State Fair: iowastatefair.org

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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

1595682

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 2027

Fiscal Services Division

July 1, 2026



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

1595445

More Information

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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/environmental-protection/water-quality/lake-restoration

Map of the Lake Projects: iowadnr.gov/media/6592/download?inline

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

1595447

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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

1595749

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 2027

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July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Lucas Building Renovations — RIIF

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

1595745

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 2027

Fiscal Services Division

July 1, 2026



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

1595452

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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. House File [1039](#) (FY 2026 Infrastructure Appropriations Act) allowed the FY 2025 appropriation to also be used for projects on the east side of the Capitol building and for up to \$100,000 of the appropriation to be used for signage on the Capitol Complex grounds.

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

1595742

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 2027

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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

584054D00171595460

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

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BUDGET UNIT BRIEF – FY 2027

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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 2021 Iowa Acts, chapter [184](#) (Public Safety Equipment Fund Act), 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. Any interest earned on moneys in the Fund are credited to the Fund.

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

From FY 2022 through FY 2025, the Public Safety Equipment Fund received annual appropriations of \$2.5 million from the General Fund and \$2.5 million from the Rebuild Iowa Infrastructure Fund (RIIF). During the 2025 Legislative Session, [Senate File 660](#) (Sports Wagering Receipts Act) created a standing appropriation of \$8.0 million from the Sports Wagering Receipts Fund to the Public Safety Equipment Fund, beginning in FY 2026.

Related Statute

Iowa Code section [80.48](#)

Budget Unit Number

5950R970017

1595579

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 2027

Fiscal Services Division

July 1, 2026



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\(3\)](#).

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\(3\)](#) and [324A.6A](#)
Iowa Administrative Code [761—924](#)

Budget Unit Number

645002S0017
1595487
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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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.

Related Statutes and Administrative Rules

Iowa Code section [327H.20A](#)

2005 Iowa Acts, [House File 875](#)

Iowa Administrative Code [761—822](#)

More Information

Railroad Revolving Loan and Grant Program: iowadot.gov/transportation-development/rail/programs-financial-assistance/railroad-revolving-loan-grant-program-rrlg

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

Budget Unit Number

645039S0017

1595488

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

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, and the DOT provides project recommendations for approval to the Transportation Commission. 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](#)

Budget Unit Number

645038S0017

1595515

Doc ID 1519981

More Information

Department of Transportation — State Recreational Trails Programs:

iowadot.gov/modes-travel/trails/federal-state-recreational-trails

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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

1595751

More Information

Department of Transportation — State Recreational Trails Programs: iowadot.gov/modes-travel/trails/federal-state-recreational-trails

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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

1595491

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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

1595492

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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

1595744

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 2027

Fiscal Services Division

July 1, 2026



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

1595493

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 2027

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

1595762

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 2027

Fiscal Services Division

July 1, 2026



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

1595497

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 2027

Fiscal Services Division

July 1, 2026



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

1595675

More Information

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Capitol Smaller Domes — RIF

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

1595507

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 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Capitol Maintenance Fund — RIF

Purpose and History

In 2018, [SF 2414](#) (Infrastructure Appropriations Act) established the State Capitol Maintenance Fund in Iowa Code section [2.12B](#). Moneys in the Fund are intended to be expended to maintain the Iowa State Capitol Building and the Ola Babcock Miller Building. The funding is under control of the Legislative Council. Resources in the Fund are not to revert at the end of the fiscal year.

Funding

The Fund first received a standing appropriation of \$500,000 from the Rebuild Iowa Infrastructure Fund beginning in FY 2019.

Related Statutes and Administrative Rules

Iowa Code section [2.12B](#)

Budget Unit Number

51008390017

Doc ID 1595506

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 2027

Fiscal Services Division

July 1, 2026



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.

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.

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

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

1595511

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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

1595750

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 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State Park Infrastructure — RIF

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

1595512

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 2027

Fiscal Services Division

July 1, 2026



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

1595518

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Technology Reinvestment Fund — RIF

Purpose and History

Iowa Code section [8.57C](#) establishes the Technology Reinvestment Fund for the purposes of 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 Fund was created in 2006 Iowa Acts, chapter [1179](#), under the direction of the Department of Management. Moneys in the Fund are to be used as appropriated by the General Assembly.

Funding

Iowa Code section [8.57C](#) provides a General Fund standing appropriation of \$17.5 million to the Technology Reinvestment Fund. It has been common practice for the General Assembly and the Governor to appropriate non-General Fund dollars to the Technology Reinvestment Fund in lieu of the General Fund standing appropriation.

Related Statutes and Administrative Rules

Iowa Code section [8.57C](#)

Budget Unit Number

532001D0017

Doc ID 1595524

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Underground Railroad Markers — RIIF

Purpose

This appropriation to the Department of Administrative Services will provide for the marking of historical sites in Iowa that were used to provide shelter or aid as part of the Underground Railroad.

Funding

The General Assembly appropriated \$40,000 from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2026 for this purpose.

Budget Unit Number

335083A0017

Doc ID 1596112

More Information

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

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

UNI Deferred Maintenance — Commons — RIIF

Purpose

This appropriation will help fund the 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 within the Commons. The current Commons building at UNI has a variety of deferred maintenance issues, including heating, ventilation, and air conditioning (HVAC) systems; windows; and the roof. The total cost to complete the project is approximately \$32.4 million.

Funding

The General Assembly appropriated \$1.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2026 for this purpose.

Budget Unit Number

616068L0017

1595782

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 2027

Fiscal Services Division

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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

1595549

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 2027

Fiscal Services Division

July 1, 2026



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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

1595680

More Information

Battleship USS Iowa: pacificbattleship.com
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

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Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

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515.281.3566

Water Quality Initiative — RIIF

Purpose and History

The Nutrient Reduction Strategy report was introduced in November 2012 as a collaborative effort by the Department of Agriculture and Land Stewardship (DALs), the Department of Natural Resources (DNR), and Iowa State University (ISU) to assess and reduce nutrients that flow into Iowa waters. The Water Quality Initiative Program was created in [SF 435](#) (FY 2014 Agriculture and Natural Resources Appropriations Act) with the goal to provide funding for watershed practices in high-priority watersheds as designated by the Water Resources Coordinating Council (WRCC). The Program is administered by the DALs. The Act also created the Iowa State University (ISU) Nutrient Research Center in Ames.

Funding

Funding has come from various sources since the Water Quality Initiative began. The Program has received funding from the General Fund, Rebuild Iowa's Infrastructure Fund (RIIF), Environment First Fund (EFF), and Groundwater Protection Fund (GPF).

Related Statutes and Administrative Rules

Iowa Code section [466B.45](#)

Budget Unit Number

0090AH30017

1595562

More Information

Clean Water Iowa: www.cleanwateriowa.org

Department of Agriculture and Land Stewardship — Soil Conservation and Water Quality Division:
www.iowaagriculture.gov/soilConservation.asp

LSA Staff Contact: Austin Brinks (515.725.2200) austin.brinks@legis.iowa.gov

www.legis.iowa.gov

BUDGET UNIT BRIEF – FY 2027

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July 1, 2026



Ground Floor, State Capitol Building

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Water Trails and Low Head Dam Program — RIIF

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 Trails: iowadnr.gov/places-go/water-trails
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

1595567

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

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Ground Floor, State Capitol Building

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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

1595764

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 2027

Fiscal Services Division

July 1, 2026



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

1595610

More Information

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

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Fiscal Services Division

July 1, 2026



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

1595763

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 2027

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July 1, 2026



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](#)

Budget Unit Number

255099A0943

1595756

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 2027

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Ground Floor, State Capitol Building

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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

1595686

More Information

State Treasurer of Iowa: iowatreasurer.gov

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

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Ground Floor, State Capitol Building

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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

1595765

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

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Ground Floor, State Capitol Building

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515.281.3566

Data Portal License — TRF

Purpose and History

This appropriation funds the annual license for the [Iowa Data Portal](#), which is hosted by Google (previously 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

1595502

More Information

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

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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

1595523

More Information

Iowa Department of Public Defense: iowa.gov/public-defense
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

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Ground Floor, State Capitol Building

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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

1595606

More Information

Iowa PBS: iowapbs.org

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

BUDGET UNIT BRIEF – FY 2027

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July 1, 2026



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

1595371

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 2027

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Ground Floor, State Capitol Building

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515.281.3566

DOM DoIT Cybersecurity — 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 modernize cybersecurity incident investigation and response technologies and provide 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

Beginning in FY 2025, the General Assembly has appropriated this funding from the Technology Reinvestment Fund (TRF).

Related Statutes and Administrative Rules

Iowa Code chapter [8](#)

Budget Unit Number

1850C650943

Doc ID 1595758

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

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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

1595755

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 2027

Fiscal Services Division

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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

1595754

More Information

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

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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

1595629

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 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

IEDA Technology Reinvestment Projects — TRF

Purpose

This appropriation to the Iowa Economic Development Authority (IEDA) will 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 IEDA functions.

Funding

The General Assembly appropriated \$5.4 million from the Technology Reinvestment Fund (TRF) in FY 2026 for this purpose.

Related Statutes and Administrative Rules

Iowa Code chapter [15](#)

Iowa Administrative Code [261](#)

Budget Unit Number

269068F0943

1595784

More Information

Iowa Economic Development Authority: opportunityiowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

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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

1595753

More Information

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

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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

1595752

More Information

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

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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

1595405

More Information

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

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515.281.3566

Iowa Integrated Justice (IJ) System/ Criminal Justice Information System (CJIS) — TRF

Purpose

The Iowa Integrated Justice (IJ) system, formerly the Criminal Justice Information System (CJIS), enables and facilitates the automated exchange of criminal justice information among local, State, and county agencies. The IJ performs data exchanges for 259 local police departments, 99 county sheriffs, the Iowa State Patrol, the Department of Natural Resources, the Department of Public Safety, the Office of the Attorney General, 67 county attorneys, the State Public Defender, the Department of Corrections, the Department of Transportation, the Department of Health and Human Services, and the Secretary of State.

Funding

This appropriation is funded from the Technology Reinvestment Fund (TRF). 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). In FY 2026, this appropriation was transferred to the Department of Management.

Related Statutes and Administrative Rules

Iowa Code section [216A.136](#)

Budget Unit Number

5320DC60943

1595786

More Information

Iowa Department of Management: dom.iowa.gov/state-government/data-analytics
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Justice Data Warehouse Transition — TRF

Purpose

This appropriation supports the one-time cost of moving the Justice Data Warehouse (JDW) from the current server at the Hoover building to the Google Cloud.

The JDW is a central repository of key criminal and juvenile justice information received from the Judicial Branch, the Department of Corrections, and the Department of Health and Human Services and is used to provide justice information to system officials, the Legislature, and the general public and to provide decision-makers with improved statistical information. The JDW is provided by the Department of Management's (DOM's) Division of Data, Planning, and Improvement (DPI), formerly Criminal and Juvenile Justice Planning (CJJP).

Funding

The General Assembly appropriated \$290,000 in FY 2026 from the Technology Reinvestment Fund for this purpose.

Budget Unit Number

5320DC80943

1595863

More Information

Iowa Department of Management: dom.iowa.gov/state-government/data-analytics
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

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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

1595766

More Information

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

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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 Iowa's Justice Data Warehouse (JDW). The JDW is a central repository of key criminal and juvenile justice information received from the Judicial Branch, the Department of Corrections, and the Department of Health and Human Services and is used to provide justice information to system officials, the Legislature, and the general public and to provide decision-makers with improved statistical information. The JDW is provided by the Department of Management's (DOM's) Division of Data, Planning, and Improvement (DPI), formerly Criminal and Juvenile Justice Planning (CJJP).

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). In FY 2026, this appropriation was transferred from the Department of Health and Human Services to the DOM.

Budget Unit Number

5320DC70943

1595788

More Information

Iowa Department of Management: dom.iowa.gov/state-government/data-analytics
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

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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

1595760

More Information

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

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Ground Floor, State Capitol Building

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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

1595450

More Information

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

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Ground Floor, State Capitol Building

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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

1595454

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

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Ground Floor, State Capitol Building

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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

1595767

More Information

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

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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

1595757

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

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Ground Floor, State Capitol Building

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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

1595500

More Information

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

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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

1595684

More Information

Iowa Secretary of State: sos.iowa.gov
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

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Fiscal Services Division

July 1, 2026



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

1595768

More Information

Iowa Poison Control Center: www.iowapoisson.org
LSA Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

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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

Doc ID 1595516

More Information

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

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Ground Floor, State Capitol Building

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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

1595522

More Information

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

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Ground Floor, State Capitol Building

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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

1595687

More Information

State Treasurer of Iowa: iowatreasurer.gov

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