

**STATE OF IOWA**  
 Fiscal Year 2027 Annual Budget  
 SPECIAL DEPARTMENT: (280) Education, Department of  
 Budget Unit: (282WB60216) Special Education Division  
 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	Legislative Action- Sports Wagering Receipts Fund in section 8.57I to the department of education for the division of special education, including general supervision, support and maintenance within the area education agency regions and the department of education main office.	Appropriation FTE	5,000,000 29.50	5,000,000 29.50
Base		Appropriation	0	-5,000,000
		<u>Fiscal Year 2026 Estimated</u>	<u>Fiscal Year 2027 Department Request</u>	<u>Fiscal Year 2027 Governor's Recommendations</u>
<u>Total Budget Unit Funding</u>		<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 0</u>
Appropriation		29.50	29.50	29.50
Total FTE				