

**HEALTH AND HUMAN SERVICES
APPROPRIATIONS SUBCOMMITTEE**

JANUARY 2026



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Analysis of the Governor’s Budget Recommendations

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Health and Human Services Subcommittee Members

Analysis of the Governor's Budget Recommendations

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Molly Donahue, Ranking Member
Renee Hardman
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Brett Barker
Jason Gearhart
Kenan Judge
Matthew Rinker
Josh Turek
Blaine C. Watkins

LEGISLATIVE SERVICES AGENCY

Fiscal Services Division

Louie Hoehle (515.281.6561)
louie.hoehle@legis.iowa.gov

Lindsey Ingraham (515.281.6764)
lindsey.ingraham@legis.iowa.gov

Legal Services Division

Aubrey Kohl (515.242.5822)
aubrey.kohl@legis.iowa.gov

Dan Gough (515.725.0479)
daniel.gough@legis.iowa.gov

Joint Health and Human Services Appropriations Subcommittee



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Senator
Costello, Mark



Chair
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Meyer, Ann M.



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Representative
Moore, Thomas Jay



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Representative
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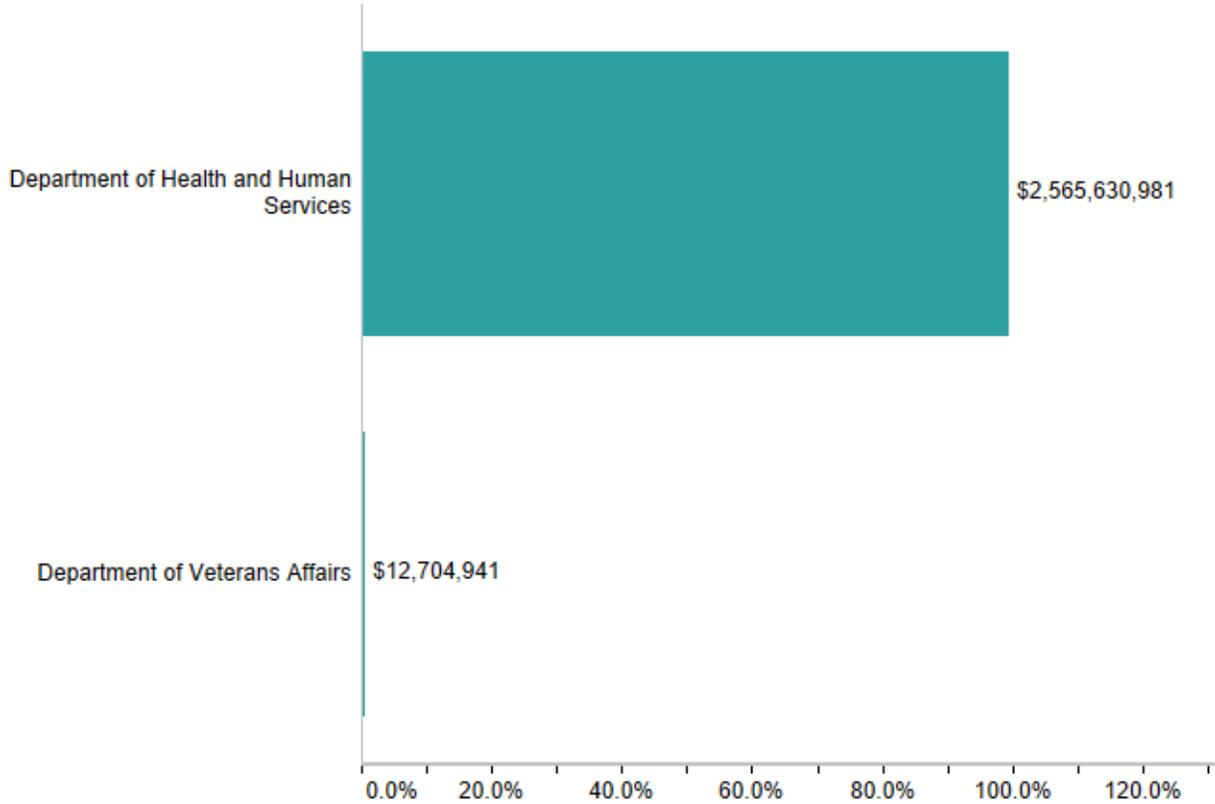


Representative
Turek, Josh

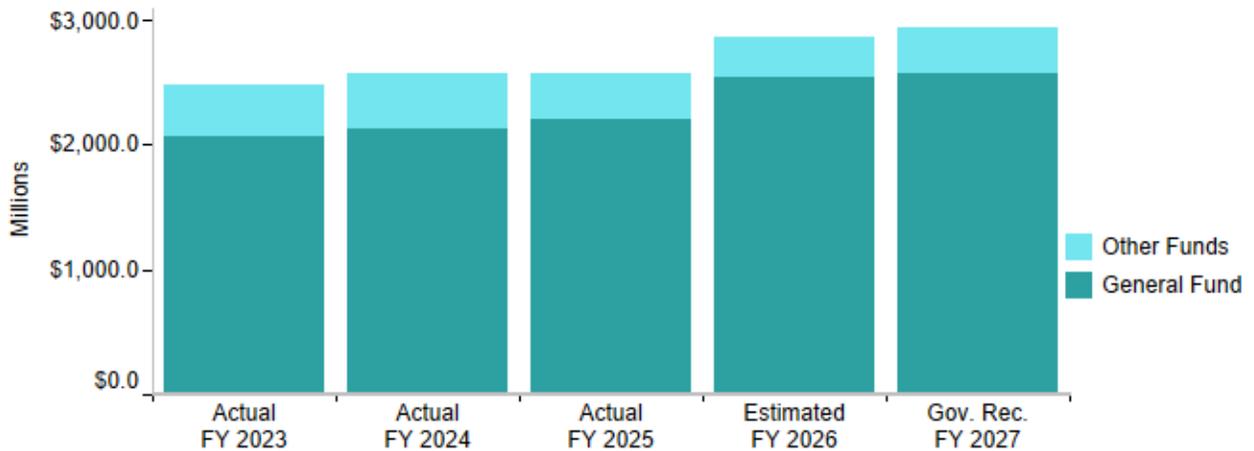


Representative
Watkins, Blaine C.

**FY 2027 General Fund Governor's Recommendations
 Total: \$2,578,335,922**



**Funding History by Appropriations Subcommittee —
 Health and Human Services**

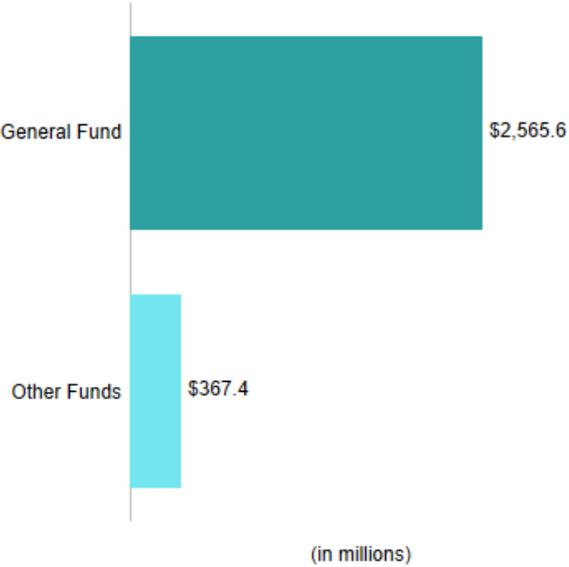


DEPARTMENT OF HEALTH AND HUMAN SERVICES

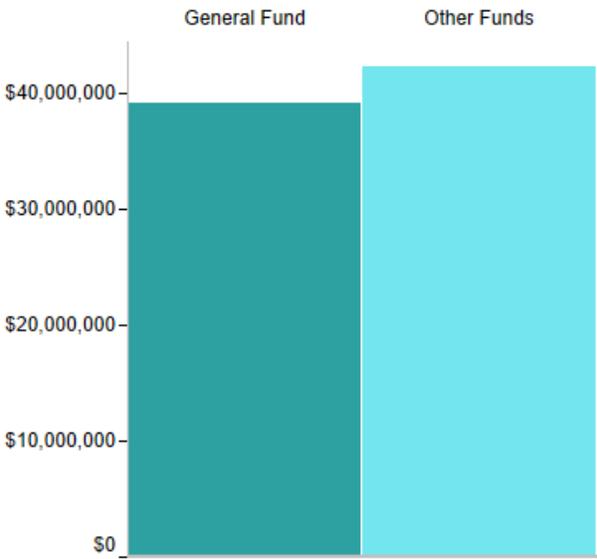
Overview and Funding History

Agency Overview: The [Department of Health and Human Services \(HHS\)](#) is responsible for administering cash assistance for needy families (Family Investment Program or FIP), food assistance, the Children’s Health Insurance Program (CHIP), and Medicaid, as well as providing services in the areas of family well-being and protection, behavioral health, public health, human rights, aging, mental health and disability, and child care. The HHS operates and maintains six State-run facilities, including two mental health institutes and two resource centers for individuals with intellectual disabilities. Operations at the Glenwood Resource Center ended on June 30, 2024, but the facility continues to be maintained by the HHS.

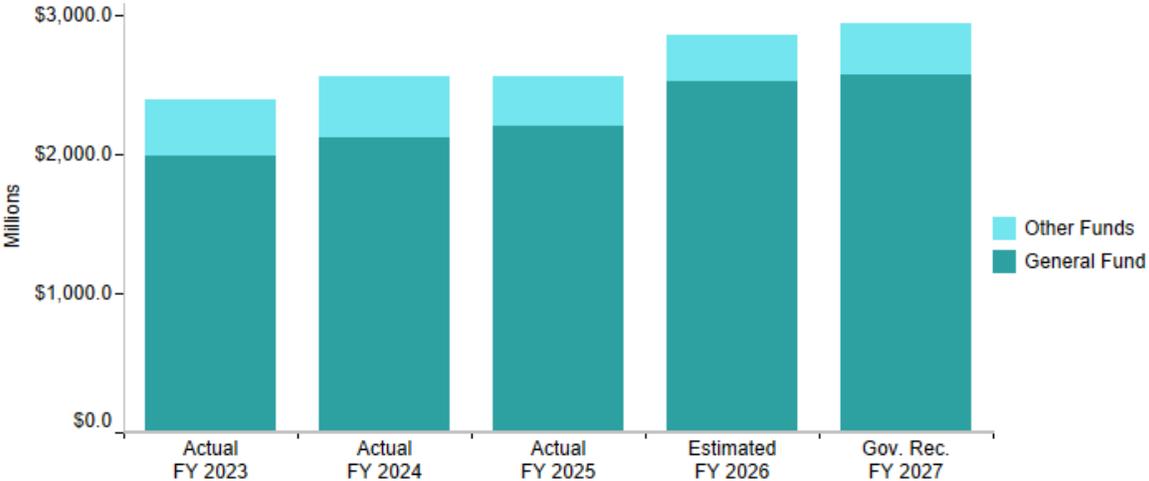
FY 2027 Governor's Recommendations
Total: \$2,933,071,590



Governor's Recommendations Compared to Estimated FY 2026



Funding History



General Fund Recommendations

| | Actual FY 2025 (1) | Estimated FY 2026 (2) | Gov Rec FY 2027 (3) | Gov Rec FY 27 vs Est FY 2026 (4) |
|---|--------------------------|-----------------------------|---------------------------|--|
| Health and Human Services, Department of | | | | |
| Health and Human Services | | | | |
| Child Abuse Prevention – Standing | \$ 221,830 | \$ 232,570 | \$ 232,570 | \$ 0 |
| Congenital & Inherited Disorders Registry – Standing | 221,830 | 223,521 | 223,521 | 0 |
| Psychiatry Residency & Fellowship Program – Standing | 100,000 | 0 | 0 | 0 |
| Centers of Excellence – Standing | 383,538 | 425,000 | 425,000 | 0 |
| LIHEAP Weatherization Assistance Program – Standing | 139,637 | 1 | 1 | 0 |
| Commission of Inquiry – Standing | 0 | 1,394 | 1,394 | 0 |
| Nonresident Mental Illness Commitment – Standing | 7,010 | 142,802 | 142,802 | 0 |
| Aging and Disability Services | 19,088,714 | 19,208,180 | 19,379,531 | 171,351 |
| Behavioral Health | 24,400,114 | 24,442,121 | 23,127,121 | -1,315,000 |
| Public Health | 22,531,821 | 22,433,369 | 21,833,369 | -600,000 |
| Community Access and Eligibility | 68,043,944 | 68,542,456 | 75,140,643 | 6,598,187 |
| Child Support Services | 15,434,282 | 15,644,114 | 15,644,114 | 0 |
| Medical Assistance | 1,650,866,536 | 1,974,435,722 | 2,011,764,210 | 37,328,488 |
| Health Program Operations | 39,597,231 | 39,672,433 | 39,672,433 | 0 |
| Child Care Assistance | 34,966,931 | 34,983,000 | 33,983,000 | -1,000,000 |
| Early Intervention and Supports | 35,277,739 | 35,301,904 | 35,695,203 | 393,299 |
| Child Protective Services | 166,101,034 | 165,558,031 | 164,052,467 | -1,505,564 |
| State Specialty Care | 100,006,128 | 102,343,507 | 100,225,768 | -2,117,739 |
| Accountability, Compliance, and Program Integrity | 22,356,598 | 21,904,214 | 23,087,834 | 1,183,620 |
| Behavioral Health Fund - Standing | 0 | 1,000,000 | 1,000,000 | 0 |
| Total Health and Human Services, Department of | \$ 2,199,744,916 | \$ 2,526,494,339 | \$ 2,565,630,981 | \$ 39,136,642 |

Governor’s FY 2026 Recommended Changes

Medical Assistance \$70,885,016

An increase of \$70,885,016 to meet the expected Medicaid shortfall in FY 2026.

Governor’s FY 2027 Recommended Changes

Aging and Disability Services \$171,351

An increase of \$171,351 to move the administration of the Statewide Independent Living Councils (SILCs) and Centers for Independent Living (CILs) from Iowa Workforce Development to the HHS.

Behavioral Health \$-1,315,000

- A decrease of \$120,000 for the Iowa Students for Tobacco Education and Prevention (ISTEP) Summit.
- A decrease of \$15,000 and 1.00 full-time equivalent (FTE) position to eliminate a vacant information technology (IT) specialist position.
- A decrease of \$100,000 for the Center of Excellence for Behavioral Health.
- A decrease of \$500,000 to eliminate the National Jewish Health Quitline contract.
- A decrease of \$580,000 to eliminate marketing for gambling and tobacco programs to reflect changes in the public’s consumption of marketing and advertising materials.

Public Health \$-600,000

- A decrease of \$40,000 to eliminate a contract for the survey of children who experience adverse childhood experiences.
- A decrease of \$144,000 to eliminate a contract with the Iowa Epilepsy Foundation to provide education, services, and support for people living with epilepsy and their families.
- A decrease of \$191,000 to eliminate a contract for child vision screening.
- A decrease of \$225,000 to eliminate a contract with the Polk County Medical Society for specialty health care clinics.

Community Access and Eligibility **\$6,598,187**

- An increase of \$8,738,907 for the increase to the State share of Supplemental Nutrition Assistance Program (SNAP) administrative costs beginning in federal fiscal year (FFY) 2027 due to requirements of the federal One Big Beautiful Bill Act (OBBBA).
- An increase of \$859,280 and 23.00 FTE positions, funded by the General Fund increase and a federal support increase of \$1,288,920, for Medicaid eligibility services related to requirements of the federal OBBBA.
- A decrease of 9.50 FTE positions due to the reorganization of refugee services.
- A decrease of \$3,000,000 to move FIP expenditures to the Temporary Assistance for Needy Families (TANF) block grant to address excess maintenance of effort (MOE) spending.

Medical Assistance **\$37,328,488**

- An increase of \$45,100,077 to meet the expected Medicaid shortfall in FY 2027.
- A decrease of \$7,771,589 due to a transfer from the Behavioral Health Fund.

Child Care Assistance **-\$1,000,000**

A decrease of \$1,000,000 for the Child Care Assistance (CCA) pilot program for the establishment of an income limit for program participation.

Early Intervention and Supports **\$393,299**

- An increase of \$693,299 for the More Options for Maternal Support (MOMS) Program to meet increased expected expenditure needs for FY 2027.
- A decrease of \$300,000 to eliminate funding for a contracted Child Abuse Prevention administrator that the HHS has deemed duplicative.

Child Protective Services **-\$1,505,564**

- An increase of \$3,245,594 for a Qualified Residential Treatment Program (QRTP) rate increase.
- An increase of \$1,590,842 for shelter rate increases.
- A decrease of \$110,000 to end auto-dissemination of printed child protective services (CPS) reports.
- A decrease of \$243,000 to charge Juvenile Court Services (JCS) for certain activities conducted by the Child Protective Services team.
- A decrease of \$1,004,000 for personnel salary costs due to the establishment of a central consultation model that is expected to decrease overtime hours for social workers.
- A decrease of \$1,400,000 to end contracts for the Treatment Outcome Package (TOPs) protocol in order to utilize an existing lower-cost tool.
- A decrease of \$1,700,000 to end the CPS Decategorization Program.
- A decrease of \$1,885,000 to move Child Protection Centers funding to the TANF block grant to address excess MOE spending.

State Specialty Care **-\$2,117,739**

- A decrease of \$56,600 and 1.00 FTE position to eliminate a vacant advanced typist position at the Independence Mental Health Institute (MHI).
- A decrease of \$74,357 and 1.00 FTE position to eliminate a vacant behavioral health assistant position at the Eldora State Training School (STS).
- A decrease of \$349,315 and 5.00 FTE positions to eliminate five vacant licensed practical nurse (LPN) positions at the Woodward Resource Center.
- A decrease of \$410,100 and 1.00 FTE position to eliminate a vacant physician position at the Independence MHI.
- A decrease of \$1,227,367 and 17.00 FTE positions to consolidate the homes in use at the Woodward Resource Center from 10 to 9 when the census at the facility approaches 100 individuals.

Accountability, Compliance, and Program Integrity \$1,183,620

- An increase of \$1,383,620 for the increase to the State share of SNAP administrative costs beginning in FFY 2027 due to requirements of the federal OBBBA.
- A decrease of \$200,000 to move the Iowa Achieving a Better Life Experience (ABLE) Savings Plan Trust allocation from the HHS Accounting, Compliance, and Program Integrity appropriation line item to a new appropriation for the Treasurer of State, who administers the trust.

Other Fund Recommendations

| | 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> |
|---|---------------------------------|------------------------------------|----------------------------------|---|
| Health and Human Services, Department of | | | | |
| Health and Human Services | | | | |
| Health Program Operations – PSA | \$ 234,193 | \$ 234,193 | \$ 234,193 | \$ 0 |
| Medical Assistance – QATF | 111,216,205 | 111,216,205 | 111,216,205 | 0 |
| Medical Assistance – HHCAT | 33,920,554 | 33,920,554 | 33,920,554 | 0 |
| Behavioral Analysis Treatment – ASF | 750,000 | 0 | 0 | 0 |
| Central Data Repository – RIF | 645,179 | 0 | 0 | 0 |
| 988 Suicide and Crisis Line – RIF | 3,000,000 | 0 | 0 | 0 |
| Behavioral Health System Implementation – RIF | 1,000,000 | 0 | 0 | 0 |
| Behavioral Health Continuity of Care - RIF | 380,047 | 0 | 0 | 0 |
| HHS Opioid Abatement - OSF | 0 | 28,611,794 | 7,433,269 | -21,178,525 |
| Opioid Initiatives - OSF | 29,000,000 | 0 | 0 | 0 |
| Medical Assistance - MFF | 744,869 | 150,000 | 150,000 | 0 |
| Medical Assistance - HCTF | 176,470,000 | 150,997,000 | 214,486,388 | 63,489,388 |
| Total Health and Human Services, Department of | \$ 357,361,047 | \$ 325,129,746 | \$ 367,440,609 | \$ 42,310,863 |
| Total Health and Human Services | \$ 357,361,047 | \$ 325,129,746 | \$ 367,440,609 | \$ 42,310,863 |

Governor’s FY 2027 Recommended Changes

HHS Opioid Abatement — Opioid Settlement Fund \$-21,178,525

A decrease of \$21,178,525 due to fewer receipts being available in the Fund for appropriation. The Fund receives revenue from settlement payments that vary by year.

Medical Assistance — Health Care Trust Fund \$63,489,388

An increase of \$63,489,388 due to recommended excise tax adjustments. The Fund currently receives all revenues from taxes on the sale of cigarettes and tobacco products, which are appropriated to the HHS for Medical Assistance.

Discussion Items

Medical Assistance — For detailed information on Medical Assistance and the December Medicaid, CHIP, and State Supplementary Assistance (SSA) forecasts, see the **Medical Assistance** section of this document.

HCBS Waiver Redesign — The HHS plans to redesign the Home and Community-Based Services (HCBS) Waivers within the Medicaid program. The redesign includes consolidating six existing waivers into two new waivers. The new system will have three total waivers, including a Children and Youth waiver, an Adults With Disabilities waiver, and the existing Elderly waiver. After the HHS receives approval from the Centers for Medicare and Medicaid Services (CMS), the redesign is set to phase in beginning in October 2026. For more information visit the Iowa HHS [Hope and Opportunities in Many Environments \(HOME\) webpage](#).

OBBBA Medicaid— The OBBBA made the following changes to Medicaid:

- Requiring six-month eligibility renewals for the Medicaid expansion population.
- Requiring work requirements for the Medicaid expansion population.
- Reducing provider tax limits.
- Reducing State-directed payment limits.

OBBBA SNAP— The OBBBA made the following changes to SNAP:

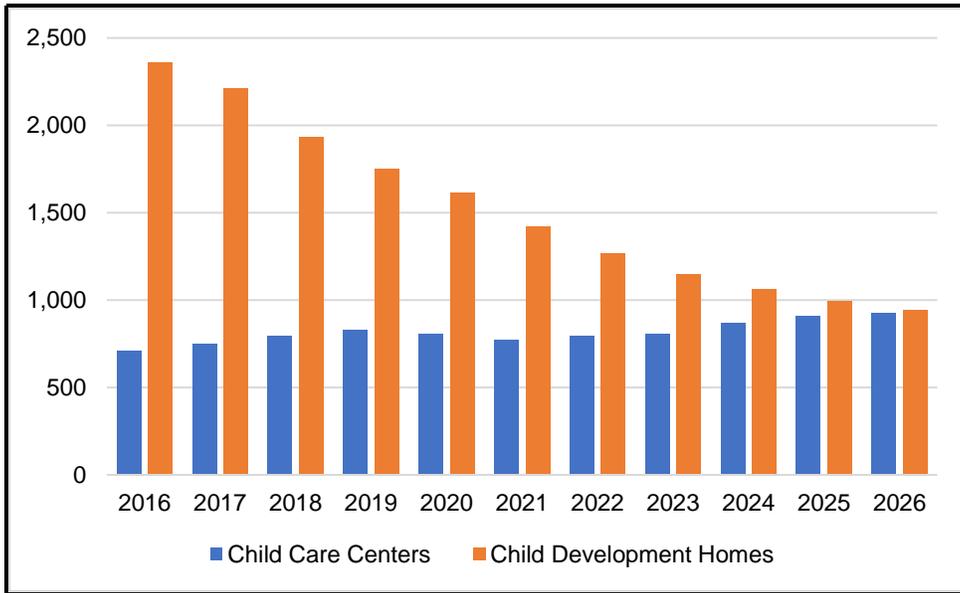
- Increased the State share of administrative costs from 50.00% to 75.00% beginning in FFY 2027.
- Established a state match for SNAP benefit costs beginning in FFY 2028 based on a state’s SNAP payment error rate.
- Modified the Able-Bodied Adults Without Dependents (ABAWD) work requirements to increase the maximum age to 64, narrow the work requirement exemption for caregivers and parents by changing the definition of “dependent child” from under 18 years of age to under 14 years of age, and exempt individuals who are eligible for the Indian Health Services from ABAWD work requirements.
- Modified the usage of Low-Income Home Energy Assistance Program (LIHEAP) payments of \$20 or more for automatic qualification for the standard utility allowance in determining SNAP benefits to apply only to households with elderly or disabled members.
- Prohibited the use of household internet costs from being used in computing the excess shelter expense deduction for SNAP benefits.
- Limited SNAP eligibility based on certain citizenship requirements.

Rural Health Transformation Program— The OBBBA established the Rural Health Transformation Program, which sets up a fund to provide grants to states to invest in rural health care. The Program provides a total of \$10,000,000,000 in funding per year for five years to approved states. Fifty percent of the funds are to be distributed equally among the states, and the other 50.00% will be allocated by CMS based on need and applications. The HHS submitted its first [application](#) to CMS on November 5, 2025. On December 29, 2025, the Governor published a [press release](#) announcing that Iowa was awarded \$209,000,000 for the first year of implementation. For more information, visit the Iowa HHS [Healthy Hometowns webpage](#).

Child Care Assistance— On November 15, 2025, the HHS, Department of Management (DOM), and Legislative Services Agency (LSA) met to discuss the CCA Program’s estimated FY 2026 and FY 2027 revenues, expenditures, and caseloads. The forecasting group estimated that CCA will have an ending surplus of \$107,412,453 in FY 2026 and an ending surplus of \$91,734,387 in FY 2027. The CCA Forecasting Group [Fiscal Update Article](#) provides more detailed information on these projections. *The Governor is recommending a decrease of \$1,000,000 for the CCA pilot program that provides free child care to child care workers. The HHS started the pilot program on July 5, 2023, to allow child care providers to apply for CCA for their own children.*

Child Care Providers and Workers— In October 2025, the HHS reported that there were 1,886 total child care providers that received CCA payments in the State, including 964 child care centers and 823 child development homes. The total number of child care providers that receive CCA payments in the State has continued to decline year to year for the past 10 years.

Average Number of Child Care Providers That Receive CCA Payments Per Month by Fiscal Year



Adoption Subsidy — On November 25, 2025, the HHS, DOM, and LSA met to discuss the Adoption Subsidy Program’s estimated FY 2026 and FY 2027 revenues, expenditures, and caseloads. The forecasting group estimated that the Program will have an ending surplus of \$12,251,960 in FY 2026 and an ending surplus of \$12,346,973 in FY 2027. The Adoption Subsidy Forecasting Group [Fiscal Update Article](#) provides more detailed information on these projections.

Opioid Settlement Fund — During the 2022 Legislative Session, the General Assembly established the Opioid Settlement Fund. The Fund consists of moneys paid to the State as the result of multiple national settlements concerning the role played by opioid manufacturers, distributors, and pharmacies in the opioid crisis. At the close of FY 2025, there was \$29,623,982 in the Opioid Settlement Fund. Additional information can be found in the Opioid Settlement Fund [Fiscal Topic](#).

Temporary Assistance for Needy Families (TANF) — Temporary Assistance for Needy Families is a federal block grant program that provides moneys to states for the purpose of supporting families in need. States are permitted to carry forward TANF moneys from a prior year to be used for any allowable TANF benefit, service, or activity. The HHS receives a TANF payment of \$130,558,068 annually to fund the various TANF programs and services in the State. Expenditures in FY 2025 totaled \$114,015,928. The balance in the TANF Fund at the close of FY 2025 was \$133,988,495.

Transfer of FY 2025 HHS Appropriations — 2024 Iowa Acts, chapter [1157](#) (FY 2025 Health and Human Services Appropriations Act), permitted the HHS to transfer funds appropriated in the Act to support continuing alignment efforts, to maximize federal support in accordance with the HHS’ federal costs allocation plan, and for resources necessary to implement and administer the services for which funds are provided, and required the HHS to report any transfers made to the General Assembly. On October 9, 2025, the HHS [reported](#) that \$2,105,844,054 had been transferred between various appropriations. Details regarding the transfers and the net impact to the appropriations can be found in the [Fiscal Update Article](#) published by the LSA.

Behavioral Health Certificate of Need — *The Governor is recommending that the certificate of need requirement be removed for outpatient behavioral health and other facilities.*

State-Based Health Insurance Exchange — *The Governor is recommending that Iowa seek a waiver from CMS to establish a State-based health insurance exchange.*

Healthy SNAP and Healthy Summer EBT — *The Governor is recommending that HHS be required to seek a waiver from the United States Department of Agriculture (USDA) to approve Healthy SNAP and Healthy Summer EBT purchases.*

Interim Committee — The Subacute Mental Health Care Services Interim Study Committee established in 2025 Iowa Acts, chapter [159](#) (FY 2026 Standing Appropriations Act), met on January 6, 2026. The Committee is required to review topics related to subacute mental health care services and report findings and recommendations to the General Assembly by January 12, 2026.

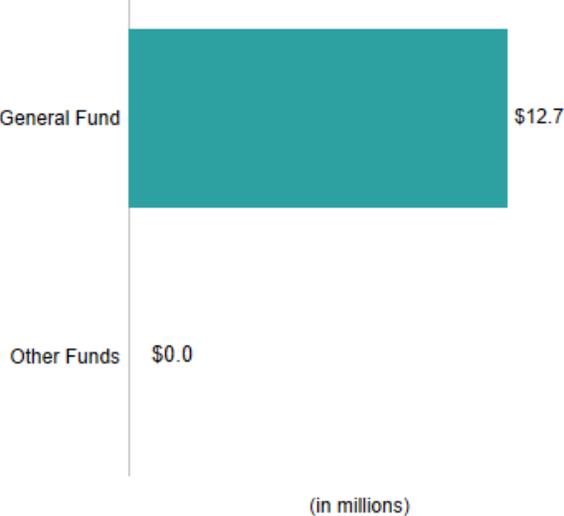


DEPARTMENT OF VETERANS AFFAIRS

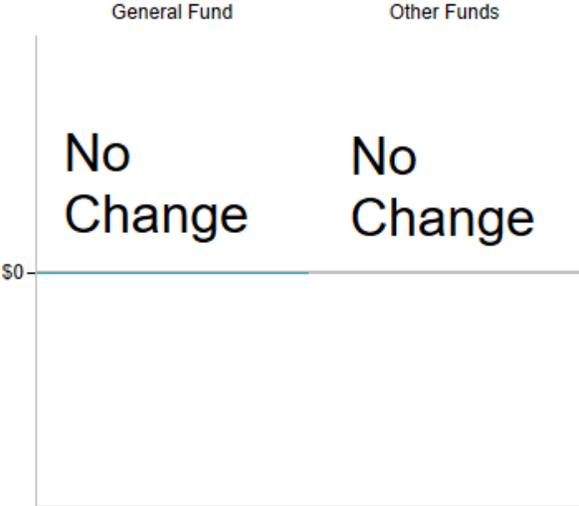
Overview and Funding History

Agency Overview: The [Department of Veterans Affairs](#) includes the Department and the [Iowa Veterans Home](#). The Department provides services to veterans regarding federal pension applications and identifies services to reimburse from the Veterans Trust Fund. The Department also established and operates the Veterans Cemetery and provides assistance for the County Veterans Grant Program and the Injured Veterans Grant Program. The Iowa Veterans Home is located in Marshalltown and provides services to veterans, including domiciliary, residential, and pharmaceutical services.

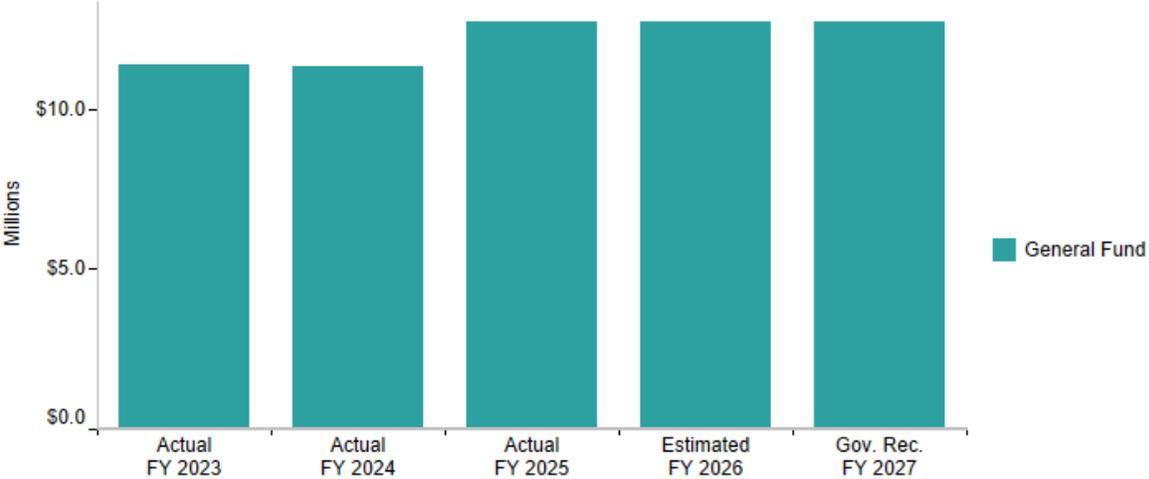
**FY 2027 Governor's Recommendations
Total: \$12,704,941**



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



Funding History



General Fund Recommendations

| | Actual FY 2025 (1) | Estimated FY 2026 (2) | Gov Rec FY 2027 (3) | Gov Rec FY 27 vs Est FY 2026 (4) |
|---|--------------------------|-----------------------------|---------------------------|--|
| <u>Veterans Affairs, Department of</u> | | | | |
| Veterans Affairs, Dept. of | | | | |
| General Administration | \$ 1,369,205 | \$ 1,369,205 | \$ 1,369,205 | \$ 0 |
| Home Ownership Assistance Program | 2,200,000 | 2,200,000 | 2,200,000 | 0 |
| Veterans County Grants – Standing | 990,000 | 990,000 | 990,000 | 0 |
| Veterans Affairs, Dept. of | \$ 4,559,205 | \$ 4,559,205 | \$ 4,559,205 | \$ 0 |
| Veterans Affairs, Dept. of | | | | |
| Iowa Veterans Home | \$ 8,145,736 | \$ 8,145,736 | \$ 8,145,736 | \$ 0 |
| Total Veterans Affairs, Department of | \$ 12,704,941 | \$ 12,704,941 | \$ 12,704,941 | \$ 0 |

Discussion Items

Iowa Veterans Trust Fund — The Iowa Veterans Trust Fund aids veterans and their families who have less than \$20,000 in liquid assets and have a household income below 300.00% of the Federal Poverty Level (FPL). The Iowa General Assembly has enumerated [11 areas of eligible expenditures](#) for Iowa veterans, and eligibility is judged on a program-by-program basis.

Since 2008, a portion of the Iowa Lottery proceeds has been dedicated to the Fund, and under current law, the amount of that transfer has been set at \$2,500,000 annually. As of December 31, 2025, the Fund had a total balance of \$49,052,186. Total expenditures from the Fund in FY 2025 totaled \$905,974.

2024 Iowa Acts, chapter [1128](#) (Veteran Service Officer Training Appropriations Act), established a new standing appropriation of \$300,000 from the Veterans Trust Fund to the County Commission of Veteran Affairs Training Program operated by the Department of Veterans Affairs to pay for additional training with national service organizations on a reimbursable basis of up to \$3,000 per county.

County Grant Program — *The County Grant Program allocates \$10,000 annually to each county to provide services to veterans and support veterans service officers (VSOs). The Governor is recommending that the County Grant Program be distributed based on a county’s Veterans Affairs compensation per capita outcomes. The Governor is recommending that the top third of counties in compensation per capita receive \$15,000 annually, the middle third of counties receive a guaranteed \$5,000 with a bonus award of \$5,000 if the county’s compensation per capita is increased by 5.00%, and the bottom third of counties receive a guaranteed \$2,000 with a bonus award of up to \$3,000 if compensation per capita is increased by 5.00%.*

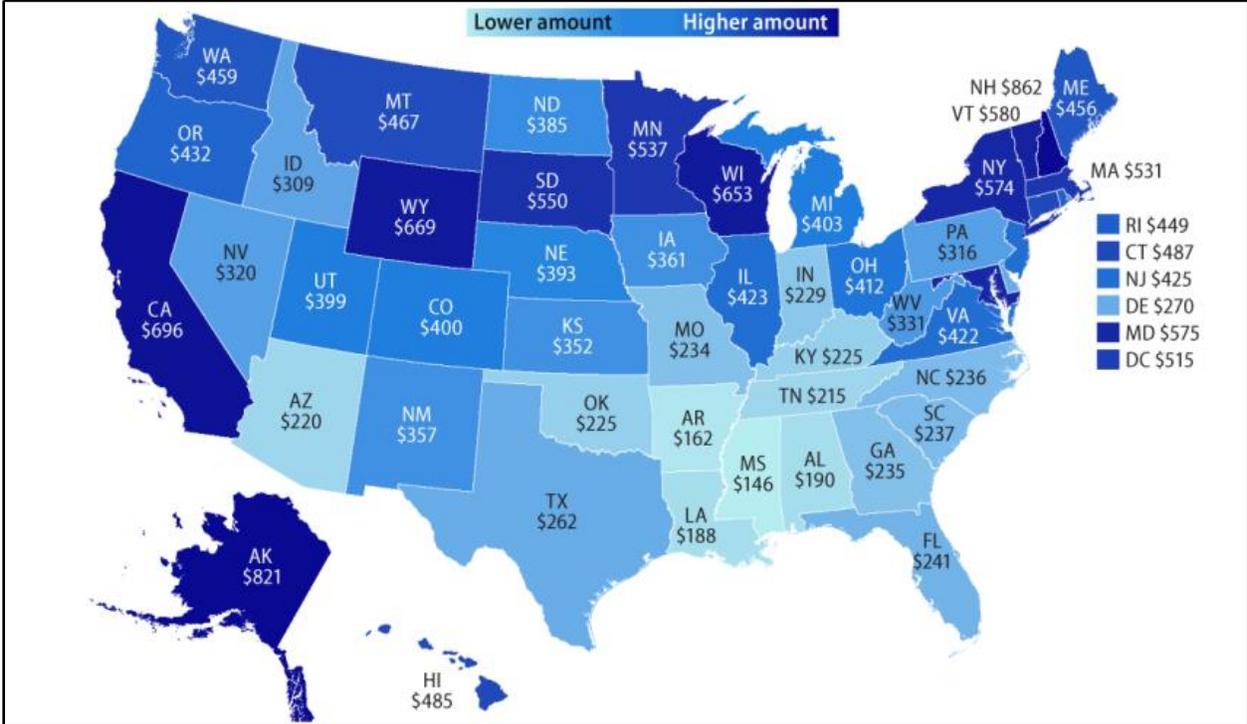
Iowa Department of Veterans Affairs Training — *The Governor is recommending that the DVA provide a dedicated team to provide the county VSOs with on-site technical assistance and support and to improve access to benefits for veterans in their counties.*

Benefits Claims System — *The Governor is recommending that all counties be required to use a single statewide claim system for veterans’ benefit claims.*

Comparisons to Other States — Monthly Maximum TANF Benefit

The map below represents the monthly maximum federal TANF benefit for a single parent with one child. Benefits are set by the states, and in Iowa, the maximum benefit for a family of two is set at \$361 per month. Compared to surrounding states, Iowa has the third-lowest maximum monthly benefit, with Kansas at \$352 per month and Missouri at \$234 per month. Wisconsin has the highest benefit in the Midwest at \$653 per month for a family of two.

TANF Cash Assistance Maximum Monthly Benefit Amounts — Single-Parent Family with One Child



Source: Congressional Research Service, [The Temporary Assistance for Needy Families \(TANF\) Block Grant: Responses to Frequently Asked Questions](#), November 5, 2024.

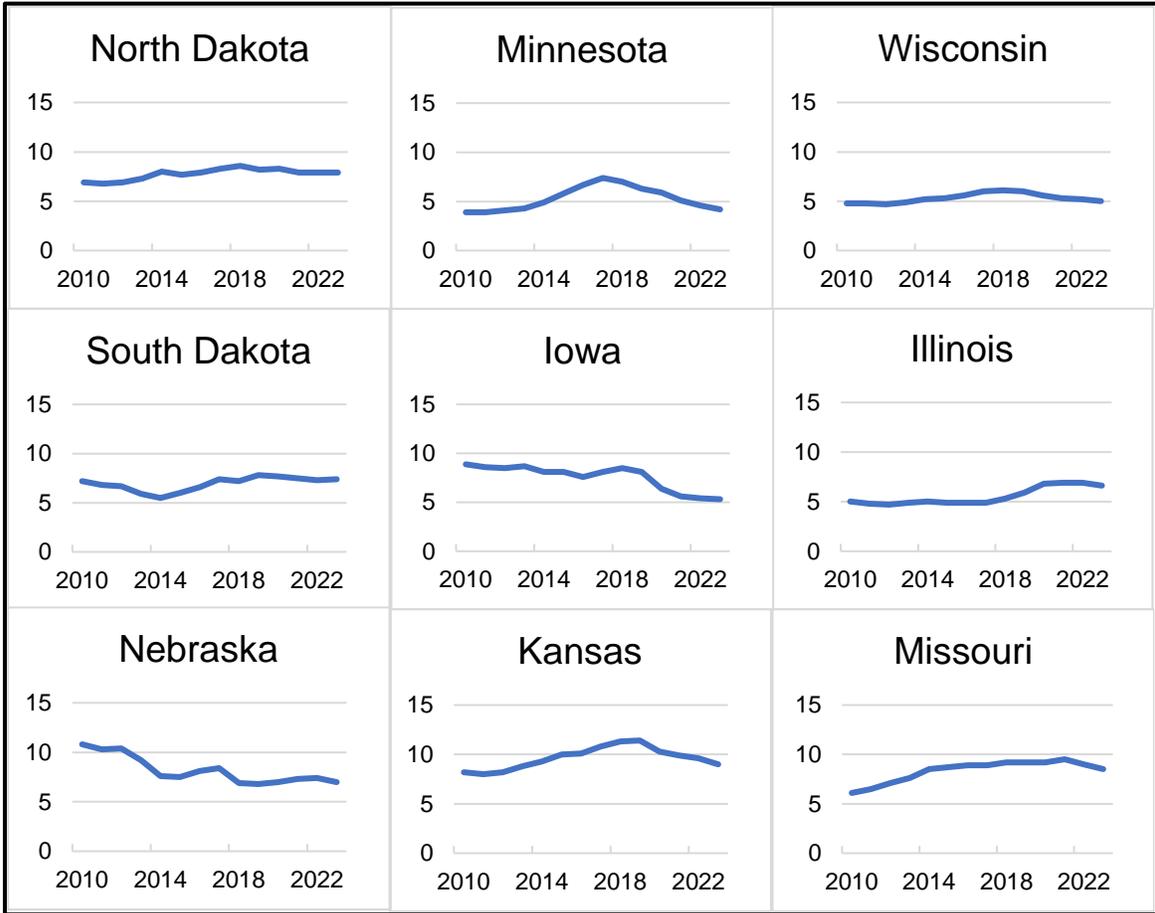
Comparison to Other States — Children in Foster Care

The Annie E. Casey Foundation [Kids Count Data Center](#) uses data from the Adoption and Foster Care Analysis and Reporting System to track the rate of children in foster care per 1,000 children aged 17 and under. Children are categorized as being in foster care if they entered foster care prior to the end of the current fiscal year and have not been discharged from their latest period of time in foster care by the end of the current fiscal year. Census numbers indicate population estimates of children aged 17 and under in each state as of July of the respective year.

The rate of children in foster care in Iowa and contiguous states for 2023 was 6.8 per 1,000. Iowa’s rate was lower than the regional average rate of 5.3 per 1,000, while the state reporting the highest rate in the region was Kansas at 9.0 per 1,000. Minnesota had the lowest rate in the region, with 4.2 children per 1,000 in foster care.

The national rate for 2023 was 4.6 per 1,000, which was a decrease of 0.2 compared to 2022 and was the sixth consecutive decrease compared to previous years. The highest rate in the nation remained West Virginia at 19.4 per 1,000 for the sixth consecutive year. New Jersey had the lowest rate at 1.4 per 1,000.

Children in Foster Care Per 1,000 — 2010 to 2023



LSA Publications — Health and Human Services

The following documents related to the Health and Human Services Appropriations Subcommittee have been published by the LSA:

Fiscal Topics:

- [Opioid Settlement Fund](#)
- [Iowa Office of the State Medical Examiner](#)
- [Iowa’s Mental Health and Disability Services \(MHDS\) Commission](#)
- [Supplemental Nutrition Assistance Program \(SNAP\)](#)
- [Community Action Agencies](#)
- [Iowa Veterans Home](#)
- [Veterans Trust Fund](#)
- [Medicaid HCBS Waivers](#)
- [Medicaid Nursing Care](#)
- [Temporary Assistance for Needy Families \(TANF\)](#)
- [Enhanced FMAP Rates](#)
- [Managed Care Organizations](#)
- [Medicaid Enrollment](#)

Fiscal Research Briefs:

- [Iowa Office of the State Medical Examiner](#)
- [State-Operated Specialty Care Facilities](#)
- [Overview of Iowa Veterans Programs — 2024 Update](#)

Reports Required to Be Filed with the General Assembly

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

LSA Staff Contacts: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov
Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

Fiscal Year 2026 Governor's Recommendations

The Governor is recommending a supplemental increase of \$70.9 million for FY 2026 from the General Fund for Medical Assistance to offset an anticipated Medical Assistance shortfall in FY 2026.

Fiscal Year 2027 Governor's Recommendations

*The Governor is recommending a net General Fund increase of \$37.3 million in FY 2027 compared to the Governor's revised FY 2026 recommendations for Medical Assistance, which includes an increase of \$45.1 million to offset an expected shortfall in FY 2027 and a decrease of \$7.8 million for a transfer from the Behavioral Health Fund. The Governor is also recommending an appropriation of \$214.5 million from the Health Care Trust Fund (HCTF) in FY 2027, an increase of \$76.8 million compared to forecasted FY 2026. The increase in the HCTF appropriation in **Figure 1** is based on the FY 2026 HCTF estimate established by the Medicaid Forecasting Group in December, which is less than the initially enacted appropriation for FY 2026 reflected in appropriation tracking. The appropriation enacted by the General Assembly from the HCTF may not be fully funded if actual receipts in the HCTF are less than the total appropriation. The Forecasting Group is estimating FY 2026 HCTF revenue will be \$13.4 million less than the initially enacted appropriation. Additionally, the Governor is recommending multiple cost containment measures that are estimated to reduce Medicaid expenses by approximately \$51.4 million.*

*The total change in funding for Medical Assistance, including the supplemental General Fund increase in FY 2026, the Governor's recommendation in FY 2027, the increase from the HCTF, and the change in expenditures, is \$41.2 million above the Forecasting Group's estimated need in FY 2027. Note that the FY 2027 estimate does not include managed care organization (MCO) capitation rate adjustments. A detailed list of the Governor's FY 2027 recommendations is illustrated in **Figure 1** below.*

Figure 1 — Medicaid Funding — Governor’s Recommended Changes for FY 2026 and FY 2027

| Revenue Changes | FY 2026 | FY 2027 |
|---|-----------------------|------------------------|
| General Fund Appropriation Change* | \$ 70,885,016 | \$ 108,213,504 |
| <i>Medical Assistance Shortfall</i> | 70,885,016 | 45,100,077 |
| <i>Behavioral Health Fund Transfer</i> | 0 | -7,771,589 |
| <i>Medical Assistance Supplemental</i> | 0 | 70,885,016 |
| HCTF Appropriation Change | 0 | 76,847,385 |
| Total Revenue Changes | \$ 70,885,016 | \$ 185,060,889 |
| Expenditure Changes | | |
| Behavioral Health Fund Transfer | \$ 0 | \$ -7,771,589 |
| Cost Containment | 0 | -51,448,474 |
| Total Expenditure Changes | \$ 0 | \$ -59,220,063 |
| Grand Total | \$ 70,885,016 | \$ 244,280,952 |
| Forecasting Group Estimated Surplus/Deficit** | \$ -70,281,783 | \$ -203,043,668 |
| Estimated Surplus/Deficit After Governor's Changes | \$ 603,233 | \$ 41,237,284 |

* The FY 2027 General Fund appropriation includes the recommended FY 2026 General Fund supplemental increase (\$70.9 million) and the recommended increase for FY 2027 (\$37.3 million).
 ** Forecasting Group estimates do not include adjustments in managed care organization (MCO) capitation rates for FY 2027. The Governor's FY 2027 Recommendations include trend increases for MCO capitation rate expenditures (\$44.0 million), MCO premium tax revenues (\$4.7 million), and trend adjustments to CHIP and SSA (\$2.0 million).

Medicaid Forecast FY 2026 and FY 2027

Figure 2 shows actual and estimated revenues and expenditures for actual FY 2025 through estimated FY 2027. The Medicaid Forecasting Group, consisting of staff members from the HHS, the Department of Management (DOM), and the Fiscal Services Division of the LSA, met on December 3, 2025, to discuss estimated Medicaid expenditures for FY 2026 and FY 2027. The Forecasting Group meets periodically to discuss revenues and expenditures and agree on estimates for the current and upcoming fiscal years.

Final Fiscal Year 2025. Fiscal year 2025 ended with a \$99.9 million surplus above what was appropriated in 2024 Iowa Acts, [House File 2698](#) (FY 2025 Health and Human Services Appropriations Act). The estimated surplus is due to the \$292.2 million carryforward from FY 2024 and a decrease in enrollment due to disenrollment at the end of the Public Health Emergency (PHE). The FY 2025 estimate also includes capitation rate increases. Revenue from the MCO premium tax enacted in 2023 Iowa Acts, [House File 685](#) (Medicaid, Liens, and Third-Party Recovery Act), is included in this forecast estimate. The tax was collected beginning January 1, 2024, and submitted by the MCOs beginning in FY 2025.

Fiscal Year 2026 Estimate. For FY 2026, the Forecasting Group estimates that Medicaid will have a deficit of \$68.6 million considering total expenditures and the appropriations in 2025 Iowa Acts, [House File 1049](#) (FY 2026 Health and Human Services Appropriations Act). The estimated deficit is due to the end of the PHE and enhanced Federal Medical Assistance Percentage (FMAP), along with a 0.63% decrease in Iowa’s standard FMAP. The FY 2026 estimate includes capitation rate increases and legislative adjustments. Estimated decreases in prior-year carryforward, the HCTF, the MCO premium tax, and the Medicaid Fraud Fund may decrease Medicaid revenues by \$218.7 million, while total expenditures are estimated to increase by \$192.3 million, creating the estimated deficit.

Fiscal Year 2027 Estimate. For FY 2027, the Forecasting Group estimates that Medicaid will have a deficit of \$199.0 million. The FY 2027 estimate does not include any capitation rate adjustments. A decrease in prior-year carryforward is estimated to decrease Medicaid revenues by \$99.9 million, while expenditures are estimated to increase by \$30.4 million, creating the estimated deficit.

Figure 2 — Medicaid Forecast Balance Sheet

| | Actual FY 2025 | Estimated FY 2026 | Estimated FY 2027 |
|---|---|-------------------------|-------------------------|
| Medicaid Funding | | | |
| Carryforward from Previous Year | \$ 292,212,754 | \$ 99,897,419 | \$ 0 |
| Health Care Trust Fund | 144,436,415 | 137,639,000 | 137,639,000 |
| Quality Assurance Trust Fund | 107,467,186 | 111,216,205 | 111,216,205 |
| Hospital Health Care Access Trust Fund | 33,920,554 | 33,920,554 | 33,920,554 |
| MCO Premium Tax | 101,746,078 | 82,769,426 | 82,706,323 |
| Medicaid Fraud Fund | 744,869 | 150,000 | 150,000 |
| Decategorization Transfer | 34,276 | 0 | 0 |
| Total Non-General Fund Sources | \$ 680,562,132 | \$ 465,592,603 | \$ 365,632,082 |
| General Fund Appropriation | 1,605,063,804 | 1,837,804,073 | 1,837,804,073 |
| General Fund Supplemental | 0 | 0 | 0 |
| Total General Fund Sources | \$ 1,605,063,804 | \$ 1,837,804,073 | \$ 1,837,804,073 |
| Total Medicaid Funding | \$ 2,285,625,936 | \$ 2,303,396,676 | \$ 2,203,436,155 |
| Estimated State Medicaid Need | \$ 2,040,325,360 | \$ 2,206,758,633 | \$ 2,420,029,009 |
| FMAP Changes | 26,600,000 | 29,040,932 | -17,551,342 |
| MCO Capitation Rate Increase | 72,496,396 | 113,997,158 | 0 |
| Nursing Facility Rebase | 0 | 20,000,000 | 0 |
| HCBS Program Increase | 32,800,000 | 0 | 0 |
| PMIC Provider Rate Increase | 369,000 | 0 | 0 |
| Home Health Rate Increase | 3,000,000 | 0 | 0 |
| Intermittent Community-Based Services | 0 | 3,050,000 | 0 |
| Dental Rate Increase | 0 | 2,136,304 | 0 |
| Pharmacy Fee Increase | 500,000 | 0 | 0 |
| Maternal Health Rate Adjustment | 0 | 420,000 | 0 |
| Prosthetics Rate Increase | 0 | 100,000 | 0 |
| CCBHC Increased Federal Reimbursement | 0 | -3,000,000 | 0 |
| Nursing Facility Renovation and Construction Decrease | 0 | -800,000 | 0 |
| Personal Needs Allowance \$5 Increase | 0 | 330,513 | 0 |
| Mental Health Therapy | 2,104,186 | 0 | 0 |
| Hospital Directed Payment Plan | -6,000,000 | 0 | 0 |
| Enhanced Case Management | 5,000,000 | 0 | 0 |
| Physical Therapist Rate Adjustment | 418,121 | 0 | 0 |
| Community Mental Health Centers | 276,947 | 0 | 0 |
| Medical Supplies Rate Adjustment | 144,014 | 0 | 0 |
| Occupational Therapist Rate Adjustment | 64,692 | 0 | 0 |
| Physician Assistant Rate Adjustment | 29,691 | 0 | 0 |
| Certified Nurse Midwife Provider Rate Adjustment | 3,122 | 0 | 0 |
| Supported Community Living Rates | 1,352,750 | 0 | 0 |
| Air Methods | 250,000 | 0 | 0 |
| Total Estimated Medicaid Need | \$ 2,179,734,279 | \$ 2,372,033,540 | \$ 2,402,477,667 |
| Balance (Underfunded if Negative) | \$ 105,891,657 | \$ -68,636,864 | \$ -199,041,513 |
| ARPA Carryforward | \$ 14,933,868 | \$ 0 | \$ 0 |
| ARPA Expenditures | -14,933,868 | 0 | 0 |
| Transfers between Medicaid, CHIP, and SSA | -5,994,238 | 0 | 0 |
| Ending State Balance | \$ 99,897,419 | \$ -68,636,864 | \$ -199,041,513 |
| MCO – Managed Care Organization | FMAP – Federal Medical Assistance Percentage | | |
| HCBS – Home and Community-Based Services | PMIC – Psychiatric Medical Institution for Children | | |
| CCBHC – Certified Community Behavioral Health Clinic | CHIP – Children’s Health Insurance Program | | |
| SSA – State Supplementary Assistance | ARPA – American Rescue Plan Act | | |
| Note: Totals may not sum due to rounding. | | | |

The Forecasting Group also meets to discuss revenues and expenditures for the Children’s Health Insurance Program (CHIP) and agree on estimates for the current and upcoming fiscal years, as detailed in **Figure 3**. The Forecasting Group is estimating deficits for CHIP in FY 2026 and FY 2027 due to decreased carryforward and increased expenditures.

Figure 3 — CHIP Balance Sheet

| | Actual FY 2025 | Estimated FY 2026 | Estimated FY 2027 |
|--|---------------------------------|----------------------|----------------------|
| CHIP Funding | | | |
| General Fund Appropriation | \$ 41,322,970 | \$ 61,266,871 | \$ 61,266,871 |
| Carryforward from Previous Year | 7,522,047 | 0 | 0 |
| MCO Premium Tax | 0 | 2,399,841 | 2,398,640 |
| HPO Transfer | 750,000 | 750,000 | 750,000 |
| Medicaid Transfer | 10,000,000 | 0 | 0 |
| Total Funding | \$ 59,595,017 | \$ 64,416,712 | \$ 64,415,511 |
| Total Expenditures | \$ 58,508,959 | \$ 66,363,247 | \$ 68,708,018 |
| Balance (Underfunded if Negative) | \$ 1,086,058 | \$ -1,946,535 | \$ -4,292,506 |
| Carryforward moved to Medicaid | \$ -1,086,058 | \$ 0 | \$ 0 |
| Ending State Balance | \$ 0 | \$ -1,946,535 | \$ -4,292,506 |
| MCO – Managed Care Organization | HPO – Health Program Operations | | |

The HHS also forecasts State Supplementary Assistance (SSA), as detailed in **Figure 4**. The HHS is estimating surpluses for SSA in FY 2026 and FY 2027 that are smaller than recent years due to decreased carryforward and increased expenditures.

Figure 4 — SSA Balance Sheet

| | Actual FY 2025 | Estimated FY 2026 | Estimated FY 2027 |
|--|----------------------|----------------------|----------------------|
| SSA Funding | | | |
| General Fund Appropriation | \$ 4,479,762 | \$ 4,479,762 | \$ 4,479,762 |
| Carryforward from Previous Year* | 6,297,524 | 0 | 0 |
| Aging and Disability Services Transfer | 1,269,240 | 1,269,240 | 1,269,240 |
| Other | 49,460 | 65,000 | 65,000 |
| Total Funding | \$ 12,095,986 | \$ 5,814,002 | \$ 5,814,002 |
| Total Expenditures | \$ 4,708,956 | \$ 5,512,385 | \$ 5,523,651 |
| Balance (Underfunded if Negative) | \$ 7,387,030 | \$ 301,617 | \$ 290,351 |
| Carryforward moved to Medicaid | \$ -7,387,030 | \$ 0 | \$ 0 |
| Ending State Balance | \$ 0 | \$ 301,617 | \$ 290,351 |
| * The SSA surplus in FY 2026 is not carried forward into FY 2027 because it will be rolled into the overall Medical Assistance appropriation carryforward, which is projected to have a deficit. | | | |

In the annual Health and Human Services Appropriations Act, the Medical Assistance appropriation funds Medicaid, CHIP, and SSA costs. **Figure 5** combines the forecasts for the three programs to show the potential impact to the General Fund appropriation.

Figure 5 — Medical Assistance Balance Sheet

| | Actual FY 2025 | Estimated FY 2026 | Estimated FY 2027 |
|--|--------------------------------------|-------------------------|-------------------------|
| General Fund Revenue | | | |
| Medicaid | \$ 1,605,063,804 | \$ 1,837,804,073 | \$ 1,837,804,073 |
| CHIP | 41,322,970 | 61,266,871 | 61,266,871 |
| SSA | 4,479,762 | 4,479,762 | 4,479,762 |
| Total General Fund Appropriation | \$ 1,650,866,536 | \$ 1,903,550,706 | \$ 1,903,550,706 |
| Additional Revenues | \$ 415,351,946 | \$ 370,179,265 | \$ 370,114,962 |
| Prior Year Carryforward | \$ 306,032,325 | \$ 99,897,419 | \$ 0 |
| Total Funding | \$ 2,372,250,807 | \$ 2,373,627,390 | \$ 2,273,665,668 |
| Expenditures | | | |
| Medicaid | \$ 2,200,662,385 | \$ 2,372,033,540 | \$ 2,402,477,667 |
| CHIP | 58,508,959 | 66,363,247 | 68,708,018 |
| SSA | 4,708,956 | 5,512,385 | 5,523,651 |
| Total Expenditures | \$ 2,263,880,301 | \$ 2,443,909,173 | \$ 2,476,709,336 |
| Carryforwards moved to Medicaid | \$ -8,473,087 | \$ 0 | \$ 0 |
| Ending State Balance | \$ 99,897,419 | \$ -70,281,783 | \$ -203,043,668 |
| CHIP – Children’s Health Insurance Program | SSA – State Supplementary Assistance | | |

Note: Totals may not sum due to rounding.

Medicaid Income and Eligibility

Medicaid is funded jointly by State and federal funds to provide health care services to low-income persons who are elderly, blind, disabled, pregnant, under age 21, or members of families with dependent children. The Iowa Medicaid Program covers individuals at various levels of income as allowed under federal law. To be eligible for Medicaid, an individual must meet income requirements and qualify as a member of an eligible category. **Figure 6** shows the maximum income level for children, pregnant women, adults with dependent children, adults over age 65, recipients of Supplemental Security Income (SSI), the Medically Needy Program, and the Medicare Buy-In Program. The income levels are based on the percentage of the federal poverty level (FPL) calculated annually by the federal government and vary by the size of the household. The FPL for a family of four was \$32,150 for 2025. The 2026 amount will be released at the end of January 2026.

Figure 6 — Medicaid Eligibility Income Level by Category

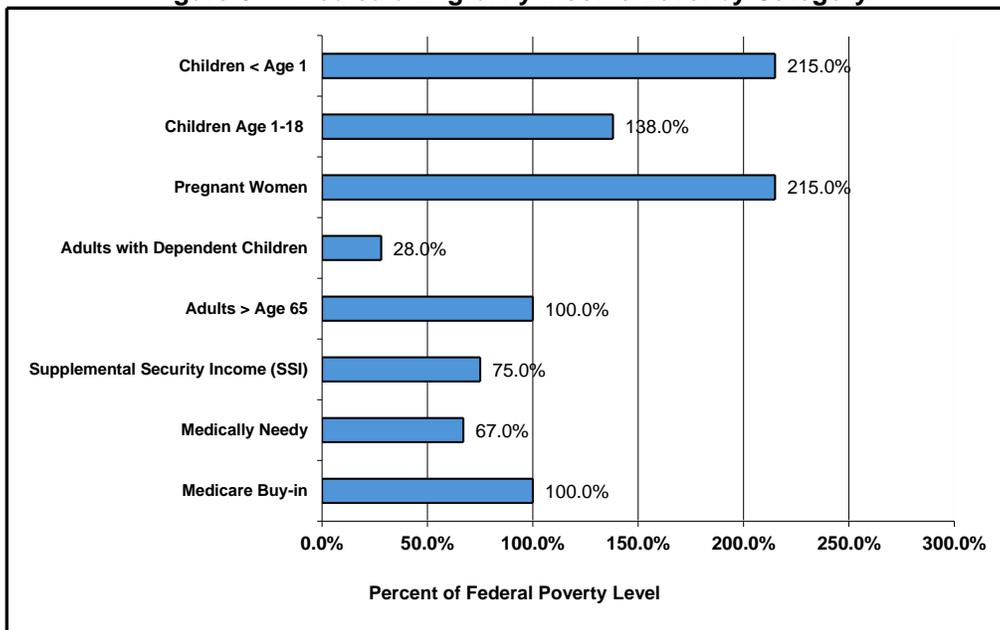
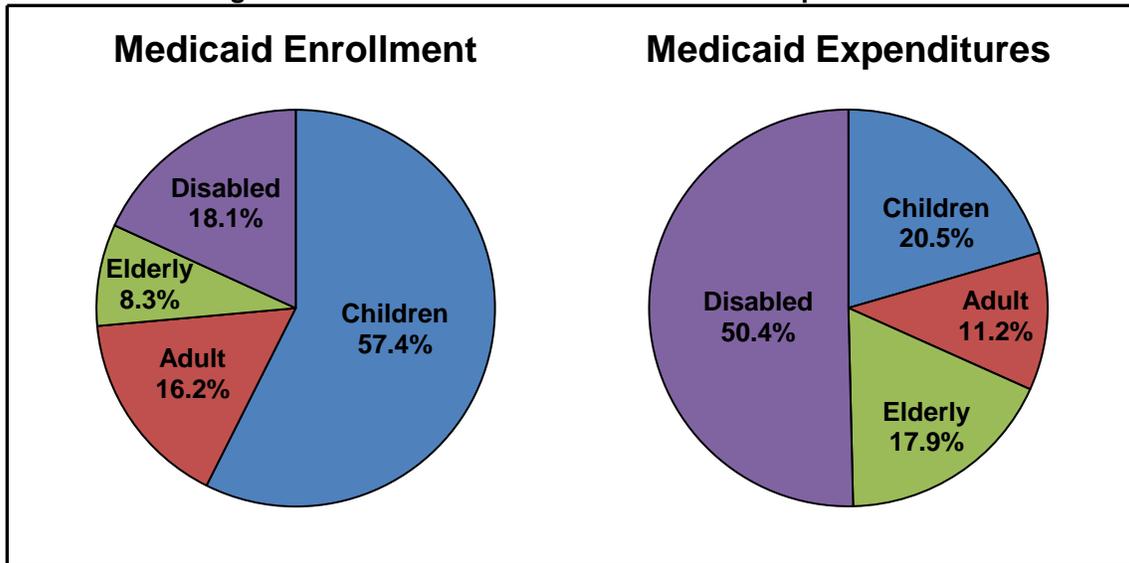


Figure 7 shows a comparison of enrollment and expenditures by eligibility category. In FY 2025, an average of 415,486 lowans were enrolled in Medicaid. Of the total, 57.4% were children, 16.2% were adults with dependent children, 18.1% were disabled, and 8.3% were elderly. Medicaid expenditures for FY 2025 totaled \$5.681 billion. Of the total expenditures, 20.5% was for children; 11.2% was for adults with dependent children, including pregnant women; 50.4% was for the disabled; and 17.9% was for the elderly. While children account for 57.4% of the enrollment, they consume only 20.5% of Medicaid expenditures. Elderly and disabled individuals account for 26.4% of enrollment and utilize 68.3% of expenditures.

Figure 7 — FY 2025 Medicaid Enrollment vs. Expenditures



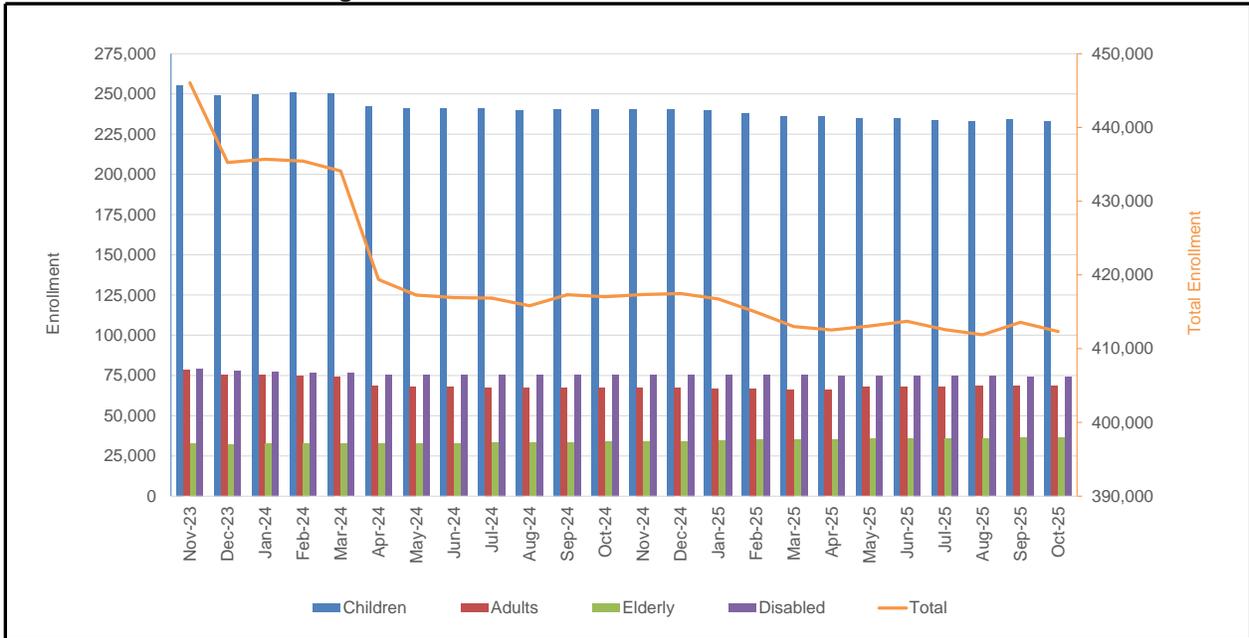
Medicaid Enrollment. In FY 2025, Medicaid and Iowa Health and Wellness Plan (IHAWP) enrollment decreased by an average of 530 individuals per month, with a total decline of 6,358 individuals for the fiscal year. **Figure 8** shows Medicaid and IHAWP enrollment changes by month. Through the first four months of FY 2026, enrollment has decreased from FY 2025 and is averaging a decrease of 241 individuals per month for the two programs, with total enrollment shrinkage of 962 for both Medicaid and IHAWP through October 2025.

Figure 8 — Changes in Medicaid and IHAWP Enrollment — FY 2026

| | Regular Medicaid | | | | | Total | IHAWP Total |
|--------------------------------|------------------|--------|---------|----------|---------|---------|----------------|
| | Children | Adults | Elderly | Disabled | Total | | |
| FY 2025 Total | 234,786 | 68,249 | 35,656 | 75,024 | 413,715 | 179,380 | |
| FY 2026 Monthly Changes | | | | | | | |
| July | -984 | -100 | 104 | -152 | -1,132 | -1,139 | |
| August | -760 | 221 | 185 | -335 | -689 | -283 | |
| September | 1,136 | 474 | 259 | -194 | 1,675 | 1,579 | |
| October | -866 | -200 | 186 | -367 | -1,247 | 274 | |
| Total FY 2026 | -1,474 | 395 | 734 | -1,048 | -1,393 | 431 | |
| Grand Total FY 2026 | 233,312 | 68,644 | 36,390 | 73,976 | 412,322 | 179,811 | |

Figure 9 shows monthly Medicaid enrollment over the past two years. The Medicaid program saw a large increase in enrollment after March 2020 as a result of suspending disenrollment. However, with the end of the PHE in April 2023, enrollment decreased through FY 2024. Enrollment has remained relatively flat, with a slight decrease overall through FY 2025 and through the first four months of FY 2026.

Figure 9 — Medicaid Enrollment Two-Year Actual



Revenues and Expenditures

Figure 10 shows actual Medicaid expenditures for FY 2023 through FY 2025 and projected expenditures for FY 2026 and FY 2027.

Figure 10 — State Medicaid Expenditures — All State Funds
(Dollars in Millions)

| | State Actual | FMAP Cost | Adjusted State Total |
|------------------------|--------------|-----------|----------------------|
| FY 2023 Actual | 1,995.7 | -304.8 | 1,690.9 |
| FY 2024 Actual | 2,080.3 | -92.0 | 1,919.7 |
| FY 2025 Actual | 2,094.5 | 26.6 | 2,179.7 |
| FY 2026 Estimated Need | 2,343.0 | 29.0 | 2,372.0 |
| FY 2027 Estimated Need | 2,420.1 | -17.6 | 2,402.5 |

*Note: Estimated expenditures reflect the estimate of the Medicaid Forecasting Group for FY 2026 and FY 2027. The FY 2023 and FY 2024 FMAP includes the 6.2% enhanced FMAP rate due to COVID-19, which was scaled down and ended after December 2023.

As Figure 10 illustrates, Medicaid expenditures fluctuate significantly between FY 2023 and estimated FY 2027. One of the driving factors of this fluctuation was the change in the regular FMAP rate, which is the federal and State funding formula for Medicaid and is based on a rolling three-year average of per capita income. Over the five-year time period shown, the FMAP rate has shifted back in the State’s favor by 1.13%, reducing the State share by an estimated \$50.2 million. In addition to the FMAP change, a number of other factors have contributed to significant changes in Medicaid expenditures, including the following:

- From FY 2024 through FY 2026, there has been an estimated \$332.4 million in capitation rate increases for the MCOs. Capitation rate increases include changes enacted by the Governor and General Assembly, such as provider rate increases. The MCO capitation rates have not yet been negotiated for FY 2027.

- Over the past five years, the General Assembly has enacted a number of rate increases for providers, including increases for nursing facilities, mental health therapy providers, and Home and Community-Based Services (HCBS) waiver providers.
- Due to the maintenance-of-effort requirement that did not allow the State to disenroll anyone while the federal PHE was in effect, approximately 165,000 individuals were enrolled in the Medicaid Program between March 2020 and April 2023 who would normally have been disenrolled from the Medicaid Program. This drove significant increases in expenditures, but those expenditures were offset by \$966.4 million in revenues the State received as part of the 6.2% enhanced FMAP rate.

FY 2027 FMAP Rate

The Bureau of Economic Analysis released final [State personal per capita income data](#) for 2024 on September 26, 2025. This allows states to calculate the final federal fiscal year (FFY) 2027 FMAP rates. The FFY 2027 FMAP rates are based on per capita personal incomes for calendar years 2022 through 2024. These rates are calculated on a federal fiscal year basis, but the numbers in this article have been blended to reflect State fiscal year (SFY) 2027. Iowa’s SFY 2027 FMAP rate increased by 0.34% to 63.17%. This means for every dollar spent on the Medicaid program, the federal government will pay \$0.6317 and Iowa will pay \$0.3683. The FMAP change is 0.02% more on a State fiscal year basis than the preliminary estimate that was released in March.

The FMAP increase indicates that Iowa’s economy has not done as well since 2022 compared to other states. This increase follows two consecutive years when the FMAP rate decreased. Prior to the 1.04% total decrease from FY 2024 to FY 2026, the rate increased 9.22% in total from FY 2017 to FY 2024.

Fiscal Impact. The 0.34% change in the FMAP rate means that the State will be responsible for an estimated \$17.6 million less in Medicaid expenditures in SFY 2027. **Figure 11** shows the five-year change in the FMAP rate.

Figure 11 — Five-Year State Regular Medicaid FMAP

| State Fiscal Year | Federal Share | State Share | Federal % Change |
|-------------------|---------------|-------------|------------------|
| FY 2023 | 62.88% | 37.12% | 0.84% |
| FY 2024 | 63.88% | 36.12% | 1.00% |
| FY 2025 | 63.47% | 36.53% | -0.41% |
| FY 2026 | 62.84% | 37.16% | -0.63% |
| FY 2027 | 63.17% | 36.83% | 0.34% |

LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov



Appendix A – Appropriations Tracking

Analysis of the Governor's Budget Recommendations

This Appendix contains tracking for the following:

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

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

Health and Human Services General Fund

| | 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>Health and Human Services, Department of</u> | | | | |
| Health and Human Services | | | | |
| Child Abuse Prevention - Standing | \$ 221,830 | \$ 232,570 | \$ 232,570 | \$ 0 |
| Congenital & Inherited Disorders Registry - Standing | 221,830 | 223,521 | 223,521 | 0 |
| Psychiatry Residency & Fellowship Program – Standing | 100,000 | 0 | 0 | 0 |
| Centers of Excellence - Standing | 383,538 | 425,000 | 425,000 | 0 |
| LiHEAP Weatherization Assistance Program – Standing | 139,637 | 1 | 1 | 0 |
| Commission of Inquiry - Standing | 0 | 1,394 | 1,394 | 0 |
| Nonresident Mental Illness Commitment - Standing | 7,010 | 142,802 | 142,802 | 0 |
| Aging and Disability Services | 19,088,714 | 19,208,180 | 19,379,531 | 171,351 |
| Behavioral Health | 24,400,114 | 24,442,121 | 23,127,121 | -1,315,000 |
| Public Health | 22,531,821 | 22,433,369 | 21,833,369 | -600,000 |
| Community Access and Eligibility | 68,043,944 | 68,542,456 | 75,140,643 | 6,598,187 |
| Child Support Services | 15,434,282 | 15,644,114 | 15,644,114 | 0 |
| Medical Assistance | 1,650,866,536 | 1,974,435,722 | 2,011,764,210 | 37,328,488 |
| Health Program Operations | 39,597,231 | 39,672,433 | 39,672,433 | 0 |
| Child Care Assistance | 34,966,931 | 34,983,000 | 33,983,000 | -1,000,000 |
| Early Intervention and Supports | 35,277,739 | 35,301,904 | 35,695,203 | 393,299 |
| Child Protective Services | 166,101,034 | 165,558,031 | 164,052,467 | -1,505,564 |
| State-Operated Specialty Care | 100,006,128 | 102,343,507 | 100,225,768 | -2,117,739 |
| Accountability, Compliance, and Program Integrity | 22,356,598 | 21,904,214 | 23,087,834 | 1,183,620 |
| Behavioral Health Fund - Standing | 0 | 1,000,000 | 1,000,000 | 0 |
| Total Health and Human Services, Department of | \$ 2,199,744,916 | \$ 2,526,494,339 | \$ 2,565,630,981 | \$ 39,136,642 |
| <u>Veterans Affairs, Department of</u> | | | | |
| Veterans Affairs, Dept. of | | | | |
| General Administration | \$ 1,369,205 | \$ 1,369,205 | \$ 1,369,205 | \$ 0 |
| Home Ownership Assistance Program | 2,200,000 | 2,200,000 | 2,200,000 | 0 |
| Veterans County Grants - Standing | 990,000 | 990,000 | 990,000 | 0 |
| Veterans Affairs, Dept. of | \$ 4,559,205 | \$ 4,559,205 | \$ 4,559,205 | \$ 0 |
| Veterans Affairs, Dept. of | | | | |
| Iowa Veterans Home | \$ 8,145,736 | \$ 8,145,736 | \$ 8,145,736 | \$ 0 |
| Total Veterans Affairs, Department of | \$ 12,704,941 | \$ 12,704,941 | \$ 12,704,941 | \$ 0 |
| Total Health and Human Services | \$ 2,212,449,857 | \$ 2,539,199,280 | \$ 2,578,335,922 | \$ 39,136,642 |

Health and Human Services Other Funds

| | 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>Health and Human Services, Department of</u> | | | | |
| Health and Human Services | | | | |
| Health Program Operations - PSA | \$ 234,193 | \$ 234,193 | \$ 234,193 | \$ 0 |
| Medical Assistance - QATF | 111,216,205 | 111,216,205 | 111,216,205 | 0 |
| Medical Assistance - HHCAT | 33,920,554 | 33,920,554 | 33,920,554 | 0 |
| Behavioral Analysis Treatment - ASF | 750,000 | 0 | 0 | 0 |
| Central Data Repository - RIF | 645,179 | 0 | 0 | 0 |
| 988 Suicide and Crisis Line - RIF | 3,000,000 | 0 | 0 | 0 |
| Behavioral Health System Implementation - RIF | 1,000,000 | 0 | 0 | 0 |
| Behavioral Health Continuity of Care - RIF | 380,047 | 0 | 0 | 0 |
| HHS Opioid Abatement - OSF | 0 | 28,611,794 | 7,433,269 | -21,178,525 |
| Opioid Initiatives - OSF | 29,000,000 | 0 | 0 | 0 |
| Medical Assistance - MFF | 744,869 | 150,000 | 150,000 | 0 |
| Medical Assistance - HCTF | 176,470,000 | 150,997,000 | 214,486,388 | 63,489,388 |
| Total Health and Human Services, Department of | \$ 357,361,047 | \$ 325,129,746 | \$ 367,440,609 | \$ 42,310,863 |
| Total Health and Human Services | \$ 357,361,047 | \$ 325,129,746 | \$ 367,440,609 | \$ 42,310,863 |



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.

Health and Human Services 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>Health and Human Services, Department of</u> | | | | |
| HHS - Aging | | | | |
| Aging Programs | 0.39 | 0.00 | 0.00 | 0.00 |
| Office of LTC Ombudsman | 0.16 | 0.00 | 0.00 | 0.00 |
| HHS - Aging | <u>0.55</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| HHS - Assistance Payment | | | | |
| Family Investment Program/PROMISE JOBS | 0.39 | 0.00 | 0.00 | 0.00 |
| Medical Assistance | 0.17 | 0.00 | 0.00 | 0.00 |
| Health Program Operations | 0.06 | 0.00 | 0.00 | 0.00 |
| Child Care Assistance | 0.07 | 0.00 | 0.00 | 0.00 |
| Child and Family Services | 0.12 | 0.00 | 0.00 | 0.00 |
| Volunteers | 0.02 | 0.00 | 0.00 | 0.00 |
| HHS - Assistance Payment | <u>0.82</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| HHS - Eldora State Training School | | | | |
| Eldora Training School | 2.66 | 0.00 | 0.00 | 0.00 |
| HHS - Cherokee Mental Health Institution | | | | |
| Cherokee MHI | 2.46 | 0.00 | 0.00 | 0.00 |
| HHS - Independence Mental Health Institution | | | | |
| Independence MHI | 2.55 | 0.00 | 0.00 | 0.00 |
| HHS - Glenwood Resource Center | | | | |
| Glenwood Resource Center | 2.77 | 0.00 | 0.00 | 0.00 |
| HHS - Woodward Resource Center | | | | |
| Woodward Resource Center | 8.36 | 0.00 | 0.00 | 0.00 |
| HHS - Woodward Resource Center | <u>8.36</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| HHS - Civil Commitment Unit / Sexual Offenders | | | | |
| Civil Commitment Unit for Sexual Offenders | 2.18 | 0.00 | 0.00 | 0.00 |
| HHS - Community Services | | | | |
| Child Support Services | 6.60 | 0.00 | 0.00 | 0.00 |
| Field Operations | 24.32 | 0.00 | 0.00 | 0.00 |
| HHS - Community Services | <u>30.92</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

Health and Human Services FTE Positions

| | Actual FY 2025 | Estimated FY 2026 | Gov Rec FY 2027 | Gov Rec FY 27 vs Est FY 2026 |
|---|-------------------|----------------------|--------------------|---------------------------------|
| | (1) | (2) | (3) | (4) |
| HHS - Human Services | | | | |
| General Administration | 5.14 | 0.00 | 0.00 | 0.00 |
| HHS - Human Services | <u>5.14</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| HHS - Human Rights | | | | |
| Central Administration | 0.07 | 0.00 | 0.00 | 0.00 |
| Community Advocacy and Services | 0.09 | 0.00 | 0.00 | 0.00 |
| Criminal & Juvenile Justice | 0.15 | 0.00 | 0.00 | 0.00 |
| HHS - Human Rights | <u>0.31</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Health and Human Services | | | | |
| Aging and Disability Services | 75.25 | 83.00 | 83.00 | 0.00 |
| Behavioral Health | 56.23 | 64.00 | 63.00 | -1.00 |
| Public Health | 238.48 | 342.15 | 342.15 | 0.00 |
| Community Access and Eligibility | 820.60 | 807.00 | 820.50 | 13.50 |
| Child Support Services | 400.02 | 412.00 | 412.00 | 0.00 |
| Health Program Operations | 67.37 | 82.00 | 82.00 | 0.00 |
| Child Care Assistance | 33.71 | 53.00 | 53.00 | 0.00 |
| Early Intervention and Supports | 20.22 | 27.00 | 27.00 | 0.00 |
| Child Protective Services | 836.16 | 859.20 | 859.20 | 0.00 |
| State Specialty Care | 1,177.16 | 1,329.45 | 1,304.45 | -25.00 |
| Accountability, Compliance, and Program Integrity | 361.77 | 270.01 | 270.01 | 0.00 |
| Health and Human Services | <u>4,086.95</u> | <u>4,328.81</u> | <u>4,316.31</u> | <u>-12.50</u> |
| HHS - Public Health | | | | |
| Addictive Disorders | 0.16 | 0.00 | 0.00 | 0.00 |
| Healthy Children and Families | 0.15 | 0.00 | 0.00 | 0.00 |
| Chronic Conditions | 0.18 | 0.00 | 0.00 | 0.00 |
| Community Capacity | 0.07 | 0.00 | 0.00 | 0.00 |
| Infectious Diseases | 0.08 | 0.00 | 0.00 | 0.00 |
| Public Protection | 0.78 | 0.00 | 0.00 | 0.00 |
| Resource Management | 0.05 | 0.00 | 0.00 | 0.00 |
| HHS - Public Health | <u>1.45</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Total Health and Human Services, Department of | <u>4,147.12</u> | <u>4,328.81</u> | <u>4,316.31</u> | <u>-12.50</u> |

Health and Human Services 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>Veterans Affairs, Department of</u> | | | | |
| Veterans Affairs, Dept. of | | | | |
| General Administration | 10.14 | 11.00 | 11.00 | 0.00 |
| Veterans Affairs, Dept. of | 10.14 | 11.00 | 11.00 | 0.00 |
| Total Veterans Affairs, Department of | 10.14 | 11.00 | 11.00 | 0.00 |
| Total Health and Human Services | <u>4,157.26</u> | <u>4,339.81</u> | <u>4,327.31</u> | <u>-12.50</u> |

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.

Health and Human Services – FY 2025
General Fund

| | | Total Appropriation | | | | | Adjustments | | | | | | Total Expended |
|---|--|---------------------|------------------|-----------------|-----------------|-----------------|-------------------------|-------------|---------------|-----------------------|--------------|---------------|-----------------|
| | | Original Approp | Adj to Standings | Session Law Adj | Supp & Deapprop | Total | Balance Brought Forward | Transfer In | Transfer Out | Balance Carry Forward | Reversion | Total | Total Expended |
| Health and Human Services | Accountability, Compliance, and Program Integrity | \$22,356,598 | \$0 | \$0 | \$0 | \$22,356,598 | \$0 | \$0 | \$0 | \$0 | -\$27,690 | -\$27,690 | \$22,328,908 |
| | Aging and Disability Services | \$19,088,714 | \$0 | \$0 | \$0 | \$19,088,714 | \$0 | \$0 | \$0 | \$0 | -\$28,847 | -\$28,847 | \$19,059,867 |
| | Behavioral Health | \$24,400,114 | \$0 | \$0 | \$0 | \$24,400,114 | \$0 | \$0 | \$0 | \$0 | -\$51,936 | -\$51,936 | \$24,348,178 |
| | Centers of Excellence – Standing | \$425,000 | -\$41,462 | \$0 | \$0 | \$383,538 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$383,538 |
| | Child Abuse Prevention – Standing | \$232,570 | -\$10,740 | \$0 | \$0 | \$221,830 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$221,830 |
| | Child Care Assistance | \$34,966,931 | \$0 | \$0 | \$0 | \$34,966,931 | \$5,264,702 | \$0 | \$0 | \$0 | -\$3,872,860 | \$1,391,842 | \$36,358,773 |
| | Child Protective Services | \$166,101,034 | \$0 | \$0 | \$0 | \$166,101,034 | \$39,804,417 | \$0 | \$0 | -\$43,753,176 | \$0 | -\$3,948,759 | \$162,152,275 |
| | Child Support Services | \$15,434,282 | \$0 | \$0 | \$0 | \$15,434,282 | \$0 | \$0 | \$0 | \$0 | -\$33,145 | -\$33,145 | \$15,401,137 |
| | Commission of Inquiry – Standing | \$1,394 | -\$1,394 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Community Access and Eligibility | \$68,043,944 | \$0 | \$0 | \$0 | \$68,043,944 | \$16,056,746 | \$0 | \$0 | -\$11,886,396 | \$0 | \$4,170,351 | \$72,214,295 |
| | Congenital & Inherited Disorders Registry – Standing | \$223,521 | -\$1,691 | \$0 | \$0 | \$221,830 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$221,830 |
| | Early Intervention and Supports | \$35,277,739 | \$0 | \$0 | \$0 | \$35,277,739 | \$1,548,745 | \$0 | \$0 | -\$2,032,323 | -\$74,373 | -\$557,951 | \$34,719,788 |
| | Health Program Operations | \$39,597,231 | \$0 | \$0 | \$0 | \$39,597,231 | \$0 | \$0 | \$0 | \$0 | -\$125,836 | -\$125,836 | \$39,471,395 |
| | LiHEAP Weatherization Assistance Program – Standing | \$1 | \$139,636 | \$0 | \$0 | \$139,637 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$139,637 |
| | Medical Assistance | \$1,650,866,536 | \$0 | \$0 | \$0 | \$1,650,866,536 | \$313,444,146 | \$0 | \$0 | -\$99,897,418 | \$0 | \$213,546,729 | \$1,864,413,265 |
| | Nonresident Mental Illness Commitment – Standing | \$142,802 | -\$135,792 | \$0 | \$0 | \$7,010 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,010 |
| | Psychiatry Residency & Fellowship Program – Standing | \$1,200,000 | -\$1,100,000 | \$0 | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| | Public Health | \$22,531,821 | \$0 | \$0 | \$0 | \$22,531,821 | \$455,138 | \$0 | \$0 | -\$462,666 | -\$63,109 | -\$70,637 | \$22,461,184 |
| State Specialty Care | \$100,006,128 | \$0 | \$0 | \$0 | \$100,006,128 | \$21,107,412 | \$0 | \$0 | -\$11,322,868 | \$0 | \$9,784,544 | \$109,790,672 | |
| Substance Use Disorder Program - Standing | \$2,000,000 | \$0 | \$0 | -\$2,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Veterans Affairs | General Administration | \$1,369,205 | \$0 | \$0 | \$0 | \$1,369,205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,369,205 |
| | Home Ownership Assistance Program | \$2,200,000 | \$0 | \$0 | \$0 | \$2,200,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,200,000 |
| | Injured Veterans Grant Program | \$0 | \$0 | \$0 | \$0 | \$0 | \$123,897 | \$0 | \$0 | -\$106,397 | \$0 | \$17,500 | \$17,500 |

Health and Human Services – FY 2025
 General Fund

| | | Total Appropriation | | | | | Adjustments | | | | | | Total Expended |
|------------------|-----------------------------------|---------------------|------------------|-----------------|-----------------|-----------------|-------------------------|-------------|--------------|-----------------------|--------------|---------------|-----------------|
| | | Original Approp | Adj to Standings | Session Law Adj | Supp & Deapprop | Total | Balance Brought Forward | Transfer In | Transfer Out | Balance Carry Forward | Reversion | Total | |
| Veterans Affairs | Iowa Veterans Home | \$8,145,736 | \$0 | \$0 | \$0 | \$8,145,736 | \$16,835,203 | \$0 | \$0 | \$-26,820,135 | \$0 | \$-9,984,932 | \$-1,839,196 |
| | Veterans County Grants – Standing | \$990,000 | \$0 | \$0 | \$0 | \$990,000 | \$120,047 | \$0 | \$0 | \$-416,443 | \$0 | \$-296,395 | \$693,605 |
| Grand Total | | \$2,215,601,301 | \$-1,151,444 | \$0 | \$-2,000,000 | \$2,212,449,857 | \$414,760,454 | \$0 | \$0 | \$-196,697,822 | \$-4,277,794 | \$213,784,838 | \$2,426,234,696 |

Health and Human Services – FY 2025
Other Funds

| | | Total Appropriation | | | | Adjustments | | | | | Total Expended |
|---------------------------|---|---------------------|------------------|-----------------|---------------|-------------------------|-------------|-----------------------|---------------|---------------|----------------|
| | | Original Approp | Adj to Standings | Supp & Deapprop | Total | Balance Brought Forward | Transfer In | Balance Carry Forward | Reversion | Total | |
| Health and Human Services | 988 Suicide and Crisis Line – RIF | \$3,000,000 | \$0 | \$0 | \$3,000,000 | \$0 | \$0 | \$0 | \$-193,084 | \$-193,084 | \$2,806,916 |
| | Behavioral Analysis Treatment – ASF | \$750,000 | \$0 | \$0 | \$750,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$750,000 |
| | Behavioral Health Continuity of Care - RIF | \$0 | \$0 | \$380,047 | \$380,047 | \$0 | \$0 | \$0 | \$-380,047 | \$-380,047 | \$0 |
| | Behavioral Health System Implementation – RIF | \$1,000,000 | \$0 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 | \$-128,452 | \$-128,452 | \$871,548 |
| | Central Data Repository – RIF | \$645,179 | \$0 | \$0 | \$645,179 | \$0 | \$0 | \$0 | \$-390,347 | \$-390,347 | \$254,832 |
| | Health Program Operations – PSA | \$234,193 | \$0 | \$0 | \$234,193 | \$0 | \$0 | \$0 | \$0 | \$0 | \$234,193 |
| | Medical Assistance - HCTF | \$176,470,000 | \$0 | \$0 | \$176,470,000 | \$0 | \$0 | \$0 | \$-32,033,585 | \$-32,033,585 | \$144,436,415 |
| | Medical Assistance - MFF | \$150,000 | \$594,869 | \$0 | \$744,869 | \$0 | \$0 | \$0 | \$0 | \$0 | \$744,869 |
| | Medical Assistance – HHCAAT | \$33,920,554 | \$0 | \$0 | \$33,920,554 | \$0 | \$0 | \$0 | \$0 | \$0 | \$33,920,554 |
| | Medical Assistance – QATF | \$111,216,205 | \$0 | \$0 | \$111,216,205 | \$0 | \$0 | \$0 | \$-3,749,019 | \$-3,749,019 | \$107,467,186 |
| | Opioid Initiatives - OSF | \$0 | \$0 | \$29,000,000 | \$29,000,000 | \$0 | \$0 | \$-3,000,000 | \$0 | \$-3,000,000 | \$26,000,000 |
| Grand Total | | \$327,386,131 | \$594,869 | \$29,380,047 | \$357,361,047 | \$0 | \$0 | \$-3,000,000 | \$-36,874,534 | \$-39,874,534 | \$317,486,514 |



Appendix C – Sample of Budget Schedules

Analysis of the Governor’s Budget Recommendations

Schedule 1 Example

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

STATE OF IOWA
 Fiscal Year 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 |
| Total Budget Unit Funding | | Fiscal Year 2026 Estimated | Fiscal Year 2027 Department Request | Fiscal Year 2027 Governor's Recommendations |
| Appropriation | | \$ 15,378,678 | \$ 15,378,678 | \$ 15,378,678 |
| Total FTE | | 166.66 | 166.66 | 166.66 |

← Department name & budget unit number

← Fiscal year

← Base appropriation and FTE positions plus decision packages

← Total appropriation and FTE positions

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.



Appendix D – Report on Federal Grants

Analysis of the Governor’s Budget Recommendations

Grants Enterprise Management Report

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

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

The tables below are the report received by the DOM.

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 | | | |
| 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 | Funding | | | |
| 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
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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 | | | | |
| 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 E – Fee Project

Analysis of the Governor’s Budget Recommendations

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

Administration and Regulation — www.legis.iowa.gov/docs/publications/FEES/1518541.xlsx

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

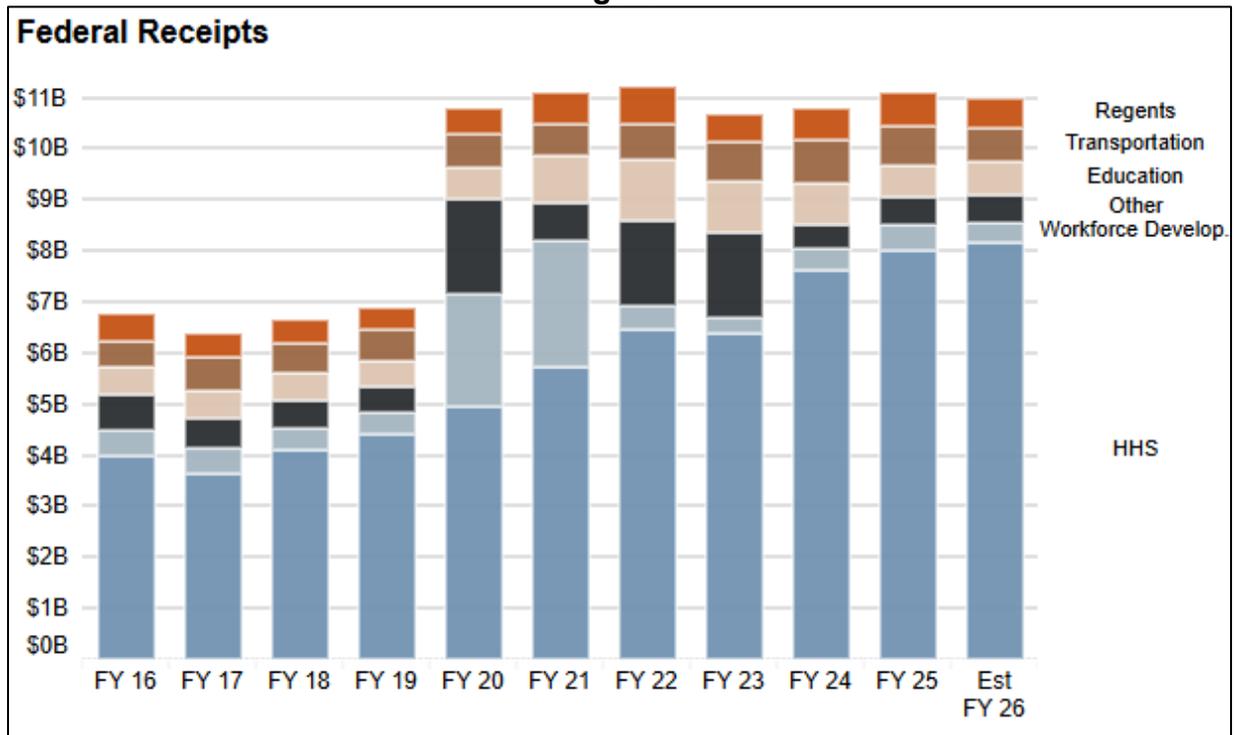
Justice System — www.legis.iowa.gov/docs/publications/FEES/1518545.xlsx

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

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) | | | | |
| | <u>Actual FY 2023</u> | <u>Actual FY 2024</u> | <u>Actual FY 2025</u> | <u>Estimated FY 2026</u> |
| 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 | <u>\$ 10,690.6</u> | <u>\$ 10,794.3</u> | <u>\$ 11,090.3</u> | <u>\$ 10,970.5</u> |

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.

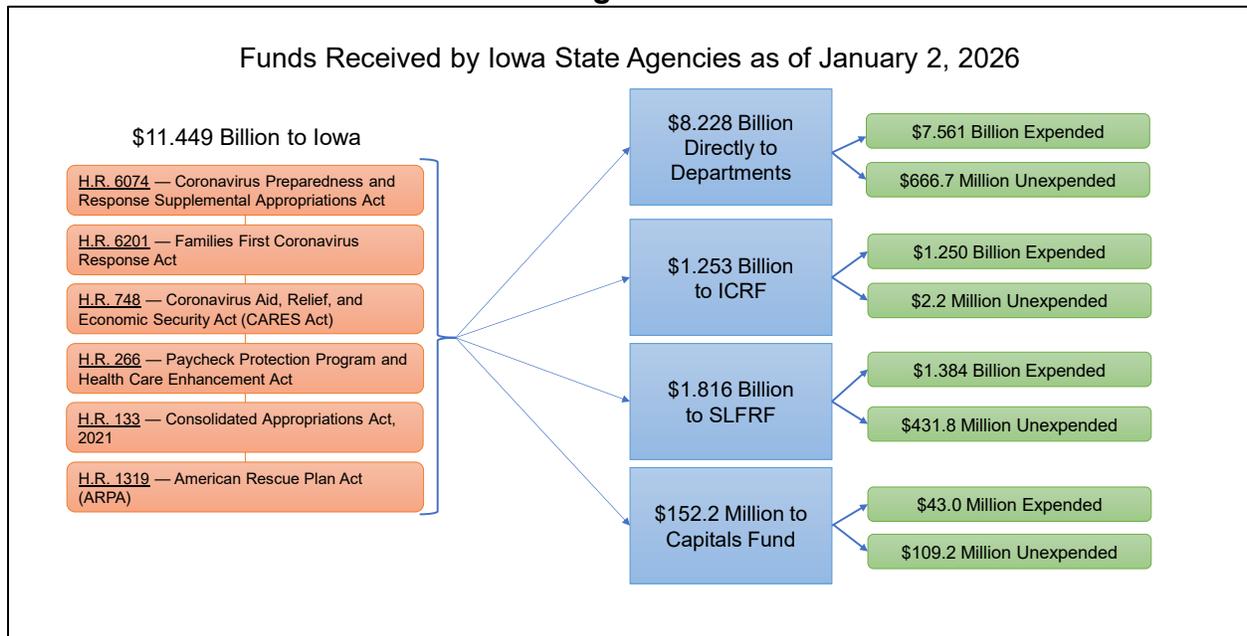
CARES Act, ARPA, and Other Federal Stimulus Acts

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

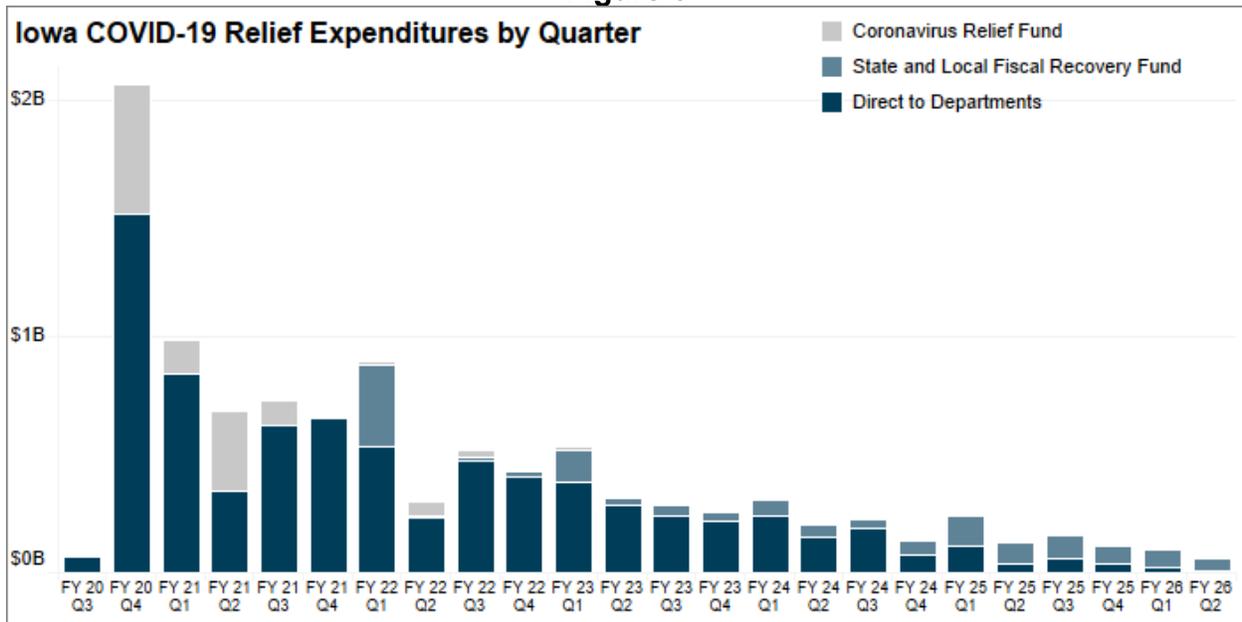


Figure 5 shows how federal relief funding has been spent by quarter and how expenditures have slowed. The figure displays larger expenditures at the start of the COVID-19 pandemic (FY 2020 Q4) in response to the public health emergency and economic slowdown with expenditures decreasing as the situation 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.

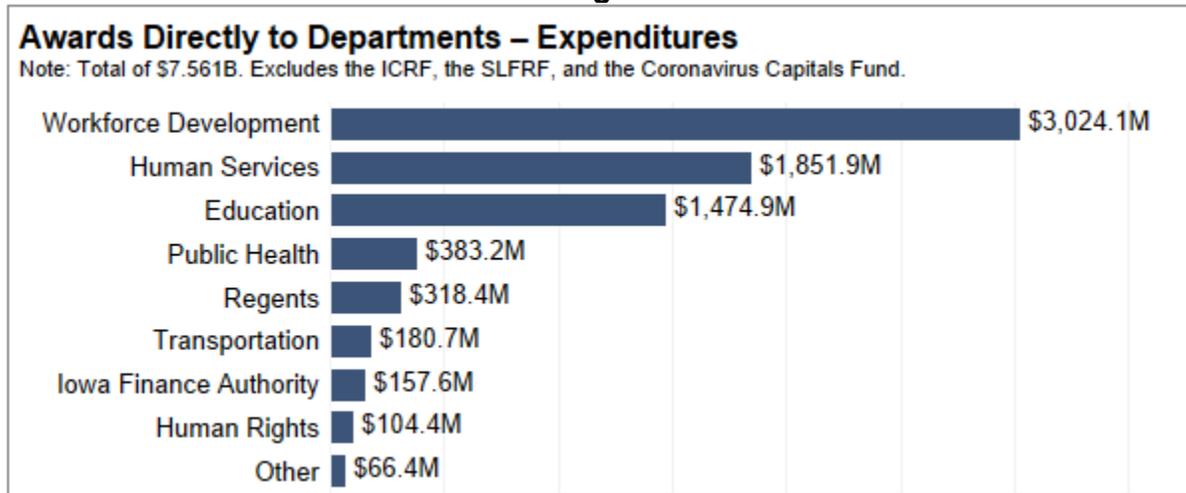
The following sections go into more detail on the four main types of federal awards made to the State of Iowa:

- 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.

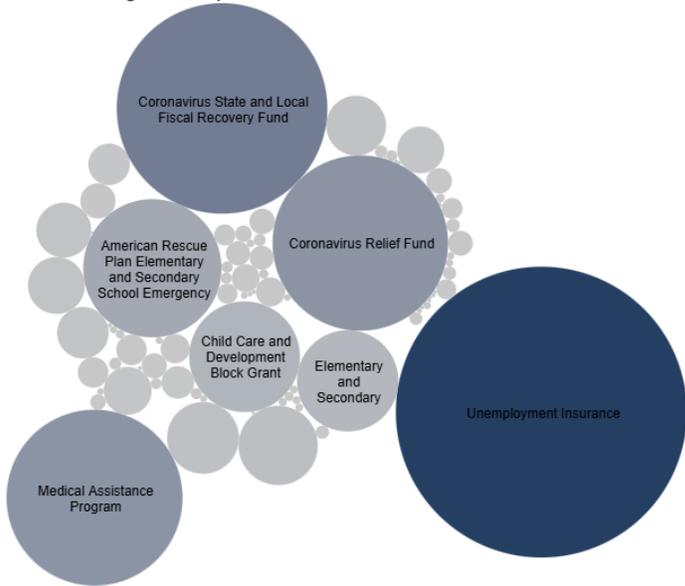
Dashboard: Federal COVID-19 Relief — Awards and Expenditures. The Fiscal Services Division of the LSA has published an interactive dashboard that displays details regarding federally provided COVID-19 relief. The dashboard details statewide awards and expenditures at the program level. The dashboard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

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

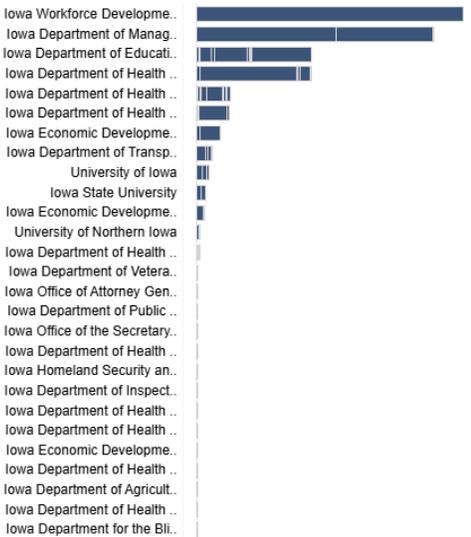
\$11.281B Total Reported Awards

87 Federal Programs Reported

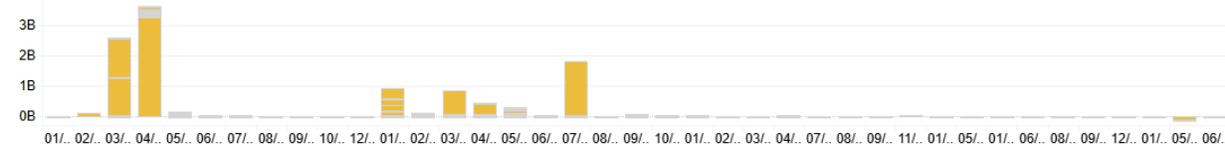
About this dashboard
Click the icon on/off



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.

LSA Staff Contacts: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
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) |
| 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 G – General Fund Health and Human Services Spreadsheet

Analysis of the Governor’s Budget Recommendations

This spreadsheet is used to demonstrate the incremental change in the appropriations from one fiscal year to the next. Similar to the Schedule 1 in the State Accounting System, these are the decision packages used to show the incremental change to an appropriation.

Health and Human Services

General Fund

| | Estimated FY 2026 (1) | Gov Rec FY 2027 (2) | Gov Rec vs Est FY 2026 (3) |
|--|-----------------------------|---------------------------|----------------------------------|
| <u>Veterans Affairs, Department of</u> | | | |
| Total General Administration | \$ 1,369,205 | \$ 1,369,205 | \$ 0 |
| Total Home Ownership Assistance Program | \$ 2,200,000 | \$ 2,200,000 | \$ 0 |
| Total Veterans County Grants – Standing | \$ 990,000 | \$ 990,000 | \$ 0 |
| Total Iowa Veterans Home | \$ 8,145,736 | \$ 8,145,736 | \$ 0 |
| Total Veterans Affairs, Department of | \$ 12,704,941 | \$ 12,704,941 | \$ 0 |
| <u>Health and Human Services, Department of</u> | | | |
| Total Child Abuse Prevention – Standing | \$ 232,570 | \$ 232,570 | \$ 0 |
| Total Congenital & Inherited Disorders Registry – Standing | \$ 223,521 | \$ 223,521 | \$ 0 |
| Total Centers of Excellence – Standing | \$ 425,000 | \$ 425,000 | \$ 0 |
| Total LIHEAP Weatherization Assistance Program – Standing | \$ 1 | \$ 1 | \$ 0 |
| Total Commission of Inquiry – Standing | \$ 1,394 | \$ 1,394 | \$ 0 |
| Total Nonresident Mental Illness Commitment – Standing | \$ 142,802 | \$ 142,802 | \$ 0 |
| Aging and Disability Services | \$ 19,208,180 | \$ 19,208,180 | \$ 0 |
| Independent Living from IWD to HHS | 0 | 171,351 | 171,351 |
| Total Aging and Disability Services | \$ 19,208,180 | \$ 19,379,531 | \$ 171,351 |

Health and Human Services

General Fund

| | Estimated FY 2026 (1) | Gov Rec FY 2027 (2) | Gov Rec vs Est FY 2026 (3) |
|---|-----------------------------|---------------------------|----------------------------------|
| Behavioral Health | \$ 24,442,121 | \$ 24,442,121 | \$ 0 |
| IT Specialist Position | 0 | -15,000 | -15,000 |
| Behavioral Health Center of Excellence | 0 | -100,000 | -100,000 |
| ISTEP Summit Decrease | 0 | -120,000 | -120,000 |
| National Jewish Health Quitline | 0 | -500,000 | -500,000 |
| Gambling and Tobacco Programs Marketing Elimination | 0 | -580,000 | -580,000 |
| Total Behavioral Health | \$ 24,442,121 | \$ 23,127,121 | \$ -1,315,000 |
| Public Health | \$ 22,433,369 | \$ 22,433,369 | \$ 0 |
| Adverse Childhood Experiences Survey Contract | 0 | -40,000 | -40,000 |
| Iowa Epilepsy Foundation Contract | 0 | -144,000 | -144,000 |
| Child Vision Screen Contract | 0 | -191,000 | -191,000 |
| Polk County Medical Society Contract | 0 | -225,000 | -225,000 |
| Total Public Health | \$ 22,433,369 | \$ 21,833,369 | \$ -600,000 |
| Community Access and Eligibility | \$ 68,542,456 | \$ 68,542,456 | \$ 0 |
| SNAP Administrative Costs | 0 | 8,738,907 | 8,738,907 |
| Medicaid Eligibility | 0 | 859,280 | 859,280 |
| Family Investment Program to the TANF Block Grant | 0 | -3,000,000 | -3,000,000 |
| Total Community Access and Eligibility | \$ 68,542,456 | \$ 75,140,643 | \$ 6,598,187 |
| Total Child Support Services | \$ 15,644,114 | \$ 15,644,114 | \$ 0 |
| Medical Assistance | \$ 1,974,435,722 | \$ 1,974,435,722 | \$ 0 |
| Medicaid Shortfall | 0 | 45,100,077 | 45,100,077 |
| Behavioral Health Transfer | 0 | -7,771,589 | -7,771,589 |
| Total Medical Assistance | \$ 1,974,435,722 | \$ 2,011,764,210 | \$ 37,328,488 |

Health and Human Services

General Fund

| | Estimated FY 2026 <u>(1)</u> | Gov Rec FY 2027 <u>(2)</u> | Gov Rec vs Est FY 2026 <u>(3)</u> |
|--|------------------------------------|----------------------------------|---|
| Total Health Program Operations | \$ 39,672,433 | \$ 39,672,433 | \$ 0 |
| Child Care Assistance | \$ 34,983,000 | \$ 34,983,000 | \$ 0 |
| CCA Pilot Program | 0 | -1,000,000 | -1,000,000 |
| Total Child Care Assistance | \$ 34,983,000 | \$ 33,983,000 | \$ -1,000,000 |
| Early Intervention and Supports | \$ 35,301,904 | \$ 35,301,904 | \$ 0 |
| MOMS Program | 0 | 693,299 | 693,299 |
| Child Abuse Prevention Administrator | 0 | -300,000 | -300,000 |
| Total Early Intervention and Supports | \$ 35,301,904 | \$ 35,695,203 | \$ 393,299 |
| Child Protective Services | \$ 165,558,031 | \$ 165,558,031 | \$ 0 |
| QRTP Rate Increase | 0 | 3,245,594 | 3,245,594 |
| Shelter Rate Increases | 0 | 1,590,842 | 1,590,842 |
| Auto-Dissemination of CPS Reports | 0 | -110,000 | -110,000 |
| Juvenile Court Services | 0 | -243,000 | -243,000 |
| Central Consultation Model | 0 | -1,004,000 | -1,004,000 |
| TOPs Contract | 0 | -1,400,000 | -1,400,000 |
| CPS Decategorization Program | 0 | -1,700,000 | -1,700,000 |
| Child Protection Centers to TANF Block Grant | 0 | -1,885,000 | -1,885,000 |
| Total Child Protective Services | \$ 165,558,031 | \$ 164,052,467 | \$ -1,505,564 |
| State Specialty Care | \$ 102,343,507 | \$ 102,343,507 | \$ 0 |
| Advanced Typist Position at Independence MHI | 0 | -56,600 | -56,600 |
| Behavioral Health Assistant Position at Eldora STS | 0 | -74,357 | -74,357 |
| Licensed Practical Nurse Positions at Woodward Resource Center | 0 | -349,315 | -349,315 |
| Physician Position at Independence MHI | 0 | -410,100 | -410,100 |
| Home Consolidation at Woodward Resource Center | 0 | -1,227,367 | -1,227,367 |
| Total State Specialty Care | \$ 102,343,507 | \$ 100,225,768 | \$ -2,117,739 |

Health and Human Services

General Fund

| | Estimated FY 2026 <u>(1)</u> | Gov Rec FY 2027 <u>(2)</u> | Gov Rec vs Est FY 2026 <u>(3)</u> |
|--|------------------------------------|----------------------------------|---|
| Accountability, Compliance, and Program Integrity | \$ 21,904,214 | \$ 21,904,214 | \$ 0 |
| SNAP Administrative Costs | 0 | 1,383,620 | 1,383,620 |
| Iowa ABLE to Treasurer of State | 0 | -200,000 | -200,000 |
| Total Accountability, Compliance, and Program Integrity | <u>\$ 21,904,214</u> | <u>\$ 23,087,834</u> | <u>\$ 1,183,620</u> |
| Total Behavioral Health Fund - Standing | <u>\$ 1,000,000</u> | <u>\$ 1,000,000</u> | <u>\$ 0</u> |
| Total Health and Human Services, Department of | <u>\$ 2,526,494,339</u> | <u>\$ 2,565,630,981</u> | <u>\$ 39,136,642</u> |
| Total Health and Human Services Appropriations | <u><u>\$ 2,539,199,280</u></u> | <u><u>\$ 2,578,335,922</u></u> | <u><u>\$ 39,136,642</u></u> |



Appendix H – Temporary Assistance For Needy Families Balance Sheet

Analysis of the Governor's Budget Recommendations

The federal government implemented federal welfare reform on August 22, 1996. Federal welfare reform changed the funding for the Family Investment Program (FIP) from a matching program to a federal block grant. The Temporary Assistance for Needy Families (TANF) Program was reauthorized on February 8, 2006, with work participation rates extended to separate State programs and the elimination of high performance bonuses. Iowa's federal TANF grant is \$130,600,000 per year.

The balance sheet in this appendix shows the distribution of the TANF block grant.

TANF Balance Sheet

| | <u>Actual FY 2023</u> | <u>Actual FY 2024</u> | <u>Actual FY 2025</u> | <u>Estimated FY 2026</u> |
|---|---------------------------|---------------------------|---------------------------|------------------------------|
| Revenues | | | | |
| Beginning Balance | \$ 47,000,952 | \$ 75,394,605 | \$ 117,446,354 | \$ 133,988,495 |
| TANF Payment | 130,558,068 | 130,558,068 | 130,558,068 | 130,558,068 |
| Total Revenues | <u>\$177,559,020</u> | <u>\$ 205,952,673</u> | <u>\$ 248,004,422</u> | <u>\$ 264,546,563</u> |
| Appropriations | | | | |
| Family Investment Program | \$ 2,131,718 | \$ 2,252,945 | \$ 0 | \$ 0 |
| FaDSS | 2,695,012 | 3,094,816 | 2,736,168 | 0 |
| PROMISE JOBS | 2,826,748 | 3,924,087 | 0 | 0 |
| Training and Technology | 379,318 | 387,517 | 0 | 0 |
| Child Abuse Prevention | 74,194 | 0 | 0 | 0 |
| Pregnancy Prevention | 1,602,232 | 1,430,257 | 1,721,903 | 1,913,203 |
| Child Care Assistance | 26,205,412 | 26,205,412 | 26,205,412 | 47,166,826 |
| Child and Family Services | 31,192,889 | 35,161,880 | 0 | 0 |
| General Administration | 3,744,000 | 3,744,000 | 0 | 0 |
| Field Operations | 31,296,335 | 31,296,232 | 0 | 0 |
| Expanded Categorical Eligibility for SNAP | 16,557 | 7,150 | 0 | 0 |
| Community Access and Eligibility | 0 | 0 | 15,347,831 | 12,988,627 |
| Core Purposes | 0 | 0 | 0 | 25,000,000 |
| Administration and Compliance | 0 | 0 | 3,288,458 | 3,533,647 |
| Child Protective Service | 0 | 0 | 64,716,156 | 65,364,100 |
| Early Intervention and Supports | 0 | 0 | 0 | 3,013,980 |
| Total Appropriations | <u>\$102,164,415</u> | <u>\$ 107,504,296</u> | <u>\$ 114,015,928</u> | <u>\$ 158,980,383</u> |
| Reversions | 0 | 18,997,977 | 0 | 0 |
| Ending Balance | <u>\$ 75,394,605</u> | <u>\$ 117,446,354</u> | <u>\$ 133,988,495</u> | <u>\$ 105,566,180</u> |

Notes:

TANF - Temporary Assistance for Needy Families
FaDSS - Family Development and Self-Sufficiency Program



Appendix I – 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 Health and Human Services Subcommittee FY 2027 appropriations. The Budget Unit Briefs are separated into General Fund and Other Fund Budget Units and presented in alphabetical order.

General 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

Accountability, Compliance, and Program Integrity

Purpose and History

The Accountability, Compliance, and Program Integrity appropriation provides funding for accountability, compliance, and program integrity related to salaries, support, and maintenance under the authority of the Iowa Department of Health and Human Services (HHS). The Compliance and Administration Division of the HHS oversees the areas of finance, performance, transformation, information technology, operations deputy, legal operations, contracts and data, internal controls and accountability, human resources, general business services, and cannabis regulation.

Programs and Activities

The following programs are funded by the Accountability, Compliance, and Program Integrity appropriation:

- [Court Appointed Special Advocate \(CASA\) Program](#): The CASA program is a volunteer program intended to support and advocate for children who currently have a case in the Child Welfare System. Volunteers are given comprehensive training and assigned individual cases while being overseen by a coach and a CASA coordinator. The CASA program is affiliated with the National Court Appointed Special Advocate/Guardian Ad Litem Association for Children.
- [Foster Care Review Boards \(FCRB\)](#): Legislation authorizing the FCRB program was signed into law in July 1984 to provide for independent third-party citizen review of cases in the foster care system. Not all counties in Iowa have a review board; some counties have more than one active board, and some boards review cases from multiple counties. Local boards meet monthly or bimonthly to review the status of children who have been removed from parental custody, while offering recommendations to overcome challenges and identifying systemic barriers to achieving timely permanency.
- [Iowa Achieving a Better Life Experience \(ABLE\) Savings Plan Trust](#): The Iowa ABLE Savings Plan Trust is Iowa's dedicated ABLE program for savings and investment accounts for eligible individuals with disabilities for the purpose of financing qualified disability expenses. ABLE saving plans were established by the federal [Achieving a Better Life Experience Act of 2014](#).
- [Office of the Long-Term Care Ombudsman](#): Iowa's Office of the State Long-Term Care Ombudsman is responsible under both federal and Iowa law for advocating for residents and tenants of long-term care facilities, including nursing facilities, residential care facilities, assisted living programs, and elder group homes. The Office has eight Long-Term Care Ombudsmen, with each Ombudsman covering a different area of the State.

More Information

Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

The Office is responsible for the following:

- Resolving complaints made by or on behalf of residents of long-term care facilities.
- Educating consumers and long-term care providers about resident rights.
- Promoting community involvement through volunteer opportunities.
- Providing information to the public on nursing homes and other long-term care facilities and services, resident rights, and legislative and policy issues.
- Advocating for resident rights and quality care in nursing homes, residential care facilities, and assisted living programs.
- Promoting the development of citizen organizations, family councils, and resident councils.

Funding

The programs under the Compliance and Administration Division of the HHS receive an annual appropriation from the General Fund, in the Health and Human Services Appropriations Act. The Division also receives revenue from federal funds and fees.

Related Statutes and Administrative Rules

Iowa Code sections [231.41](#), [231.42](#), [231.44](#), [231.45](#), [237.16](#), and [237.19](#)

Budget Unit Number

4000K620001

1595727

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Aging and Disability Services

Background

In 1965, Congress passed the federal [Older Americans Act](#) in response to concerns about the lack of community and social services for older individuals. As a result, Iowa created the Iowa Department on Aging (IDA). 2023 Iowa Acts, [chapter 19](#) (State Government Realignment Act), eliminated the IDA and transferred the programs to the Iowa Department of Health and Human Services (HHS). The core functions of Iowa's aging programs include advocacy, planning, development, coordination, and health.

Iowa added protections for physically and mentally handicapped persons to the State's civil rights code in 1972 with the [Civil Rights of Physically and Mentally Handicapped Persons Act](#). In 1973, Congress passed the [Rehabilitation Act](#), which established vocational rehabilitative services as well as Centers for Independent Living for people with disabilities. In 1990, the [Americans with Disabilities Act \(ADA\)](#) was signed into law and prohibited discrimination of persons with disabilities in all areas of public life including jobs, schools, transportation, and all public and private places. The ADA was modified by the [ADA Amendments Act of 2008](#), which redefined the term "disability" and clarified certain regulations and prohibitions.

2024 Iowa Acts, [House File 2698](#) (FY 2025 Health and Human Services Appropriations Act) and 2024 Iowa Acts, [House File 2673](#) (Behavioral Health Service System Act), realigned aging programs and disability services under the division for Aging and Disability Services in the HHS. Disability services are now managed by Disability Access Points within [Iowa's Aging and Disability Resource Center \(ADRC\)](#) Network instead of Mental Health and Disability Services (MHDS) Regions.

Programs and Services

- [Area Agencies on Aging \(AAAs\)](#): The HHS works closely with the State Aging Network. This network includes six AAAs located around the State that help carry out many of the HHS's aging programs. Some of the services provided include adult day care, chores, information and assistance, counseling for persons with disabilities, home-delivered meals, legal assistance, and transportation. All persons age 60 and older are eligible to receive services, but federal statute requires assistance to be targeted to persons with the "greatest social or economic need." AAAs are part of the ADRC Network.
- [Children at Home \(CAH\)](#): The CAH Program is designed to assist families raising a child with a disability in obtaining needed services and supports, with the intent to enable the child to remain in the family home. The Program helps to procure supports and services such as equipment, respite care, supplies, assistive technology, and payment of other costs related to the individual's disability.
- [Conner Decree](#): The Conner Decree programming is the result of a consent decree that originated from a court challenge of Iowa's institutionally based model of services for persons with developmental disabilities. Iowa Protection and Advocacy Services, Inc., filed a class action lawsuit in the United States District Court for the Southern District of Iowa on behalf of Evert Conner and

More Information

HHS – Aging and Disability Services: hhs.iowa.gov/locations/hhs-aging-and-disability-services
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

current or future residents of Glenwood or Woodward State Hospital-Schools, later classified as Resource Centers. The parties entered into a consent decree approved on December 2, 1994. Among the provisions in the decree, the State agreed to provide individualized treatment plans to class members, provide training and employment opportunities, notify individuals if they are eligible to receive community-based services, and develop a five-year plan for creating community support and services. Currently, the Conner Decree Training appropriation provides educational services, the “Let’s Talk Disability” blog, the Possibilities newsletter, and a Facebook page. Funds are also used to assist people transitioning to a home or community-based setting with costs such as rent and utilities.

- [Disability Access Points \(DAPs\)](#): There are four DAPs in Iowa that serve all 99 counties across [seven districts](#). DAPs are local places that help individuals, families, and caregivers find disability services and supports. DAPs are part of the ADRC Network.
- [Independent Living Program](#): The HHS works with the [Statewide Independent Living Council](#) and the [Centers for Independent Living \(CIL\) network](#) to support community living and independence for individuals with disabilities. There are six CILs across Iowa that provide information and referral services, independent living skills training, peer counseling, advocacy services, and transition services to disabled individuals of all ages.
- [LifeLong Links](#): LifeLong Links is Iowa’s network of ADRCs, designed to link older Iowans, people with disabilities, veterans, and their caregivers with information and resources they need to plan long-term independent living.
- [Office of the Public Guardian \(OPG\)](#): The OPG helps provide advance care planning for Iowans who are not capable of making their own decisions about legal, financial, or health care matters. The OPG may act as an individual’s guardian, conservator, or representative payee.
- [Protective Services](#): Specialized social workers perform dependent adult assessments when abuse is alleged. Generally, each worker has 12 to 14 new assessments each month. The assessments must be completed within 20 business days.

Funding

The programs under the division of Aging and Disability Services receive funding from the General Fund, federal funds, and the Social Services Block Grant (SSBG). Additionally, aging programs in the State receive both local and client contributions to support their operations through the State Aging Network.

Related Statutes and Administrative Rules

Iowa Code chapters [231](#), [231B](#), [231C](#), [231D](#), [231E](#), and [231F](#)

Iowa Administrative Code [17](#)

Budget Unit Number

4000K510001

Doc ID 1520241

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Behavioral Health Fund — Standing

Purpose and History

Iowa Code chapter [125](#) established a comprehensive substance use disorder program. Iowa Code section 125.1, which was repealed by 2024 Iowa Acts, chapter [1161](#) (Behavioral Health Service System Act), defined the policy of the State related to the comprehensive substance use disorder program as follows:

- That persons with a substance use disorder be afforded the opportunity to receive quality treatment and be directed into rehabilitation services which will help them resume a socially acceptable and productive role in society.
- To encourage substance use disorder education and prevention efforts and to ensure that such efforts are coordinated to provide a high quality of services without unnecessary duplication.
- To ensure that substance use disorder programs are being operated by individuals who are qualified in their field, whether through formal education or through employment or personal experience.

The program must include the following:

- Emergency treatment provided by a facility that is affiliated with or part of the medical service of a general hospital.
- Inpatient treatment.
- Residential treatment.
- Outpatient and follow-up treatment and rehabilitation.
- Prevention and education.
- Assessment.
- Halfway house treatment.

Prior to FY 2026, this appropriation was called the Substance Use Disorder Program standing appropriation.

Funding — State General Fund

Iowa Code section [123.17](#)(5) provides a standing appropriation of \$3.0 million from a special account in the General Fund to the Iowa Department of Health and Human Services (HHS) to administer the comprehensive substance use disorder program.

From FY 2007 to FY 2024, the standing appropriation in the Iowa Code section was \$2.0 million. During that time, the standing appropriation was suspended annually in the HHS Appropriations Act as the requirements of the Iowa Code section were met by other appropriations in the Act. The standing appropriation was not suspended in the 2024 HHS Appropriations Act.

2024 Iowa Acts, chapter 1161, amended the Iowa Code section to instead appropriate \$3.0 million from a special revenue account in the General Fund to the Behavioral Health Fund. Beginning in FY 2026,

More Information

Iowa HHS Substance Use Disorders:

hhs.iowa.gov/programs/programs-and-services/substance-use-disorder

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

moneys in the Behavioral Health Fund will be appropriated to the HHS to implement and administer services and programs related to mental health and addictive disorders. This includes the comprehensive substance use disorder program.

2025 Iowa Acts, chapter [169](#) (FY 2026 Health and Human Services Appropriations Act), amended 2024 Iowa Acts, chapter 1161, to make the standing appropriation for FY 2025 inapplicable and decreased the annual appropriation from the General Fund to the Behavioral Health Fund to \$1.0 million beginning in FY 2026.

Related Statutes and Administrative Rules

Iowa Code chapter [125](#)

Iowa Administrative Code [641—55](#) and [641—158](#)

Budget Unit Number

40008480001

1595712

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Behavioral Health

Purpose and History

The Iowa Department of Health and Human Services (HHS) Behavioral Health appropriation provides funding for the administration of HHS Division of Behavioral Health.

In 2024, Iowa enacted 2024 Iowa Acts, chapter [1161](#) (Behavioral Health Service System Act), which consolidated programs related to mental health, behavioral health, and substance abuse into the Behavioral Health Division of the HHS. Prior to the enactment of this Act, mental health services and programs in the State were managed by the Mental Health and Disability Services (MHDS) Regions. The Act replaced the 13 existing MHDS Regions with 7 [Behavioral Health Districts](#). The Behavioral Health Districts are managed by an Administrative Services Organization (ASO) chosen by the HHS. On December 13, 2024, the HHS [announced](#) the selection of Iowa Primary Care Association (Iowa PCA) to serve as the ASO for the new Behavioral Health Service System (BHSS).

Systems Under the Behavioral Health Division

The following systems are operated under the authority and funding of the Behavioral Health Division:

- **Behavioral Health Service System:** Services offered through the BHSS include prevention intervention services, education programs, evidence-based and evidence-informed early intervention and treatment services, comprehensive recovery support services, and crisis services related to mental health and addictive disorders. Services are made available through the Behavioral Health Districts overseen by the ASO. Each District must have a District Behavioral Health Advisory Council to help identify opportunities and address challenges, advise the ASO while behavioral health policies are developed, and advise the ASO on how to best provide services and treatment throughout the District. The BHSS went into effect on July 1, 2025.
- **Children’s Behavioral Health System (Children’s System):** The purpose of the Children’s System is to improve children’s well-being, build healthy and resilient children, provide for educational growth, and coordinate medical and mental health care for those in need. Services provided include prevention services, treatment, and recovery services and supports for children and their families.
- **Substance Use Disorder Managed Care System:** Currently, the HHS licenses and monitors approximately 100 substance use disorder and problem gambling treatment programs. The HHS helps respond to and resolve any complaints received against the programs under the Substance Use Disorder Managed Care System. The HHS is required to maintain the level of mental health and substance use disorder treatment services provided and must take the steps necessary to continue the federal waivers as needed to maintain the level of services.

More Information

Iowa HHS — Mental Health: hhs.iowa.gov/programs/mental-health

Iowa HHS — Behavioral Health Service System: hhs.iowa.gov/initiatives/system-alignment/behavioral-health-service-system

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

Funding

The HHS receives an annual General Fund appropriation in the HHS Appropriations Act in addition to federal support and fees for the Behavioral Health Division.

Related Statutes and Administrative Rules

Iowa Code chapters [222](#), [225A](#), and [225C](#)

Iowa Administrative Code [441—301](#), [441—302](#), [441—304](#), and [441—305](#)

Budget Unit Number

4000K520001

Doc ID 1595716

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Centers of Excellence Grant Program — Standing

Purpose

The Centers of Excellence Grant Program funds grant proposals to demonstrate regional collaboration in accessing targeted medical needs of rural Iowans. The Department of Health and Human Services (HHS) operates multiple Centers of Excellence programs, but only two of the grants are funded by this standing appropriation. The projects facilitate collaboration between rural hospitals and health systems to leverage resources and promote long-term sustainability. The HHS currently contracts with Grinnell Regional Medical Center and St. Anthony Regional Hospital to provide services in 10 Iowa counties. These Centers of Excellence projects have a focus on maternal health as they work to increase access to obstetrics and gynecology (OB/GYN), mental health, postpartum, and various other services and supports for mothers and their children.

Funding — State General Fund

The HHS receives an annual standing limited General Fund appropriation in Iowa Code section [135.195\(2\)](#) of \$425,000 for the Program. The Program contractors each receive half of the appropriation total, which amounts to \$212,500 annually.

Funding — Other Funds

In 2023, three grants were awarded to Cass Health, Mahaska Health, and Van Buren County Hospital, which provide services in 20 different Iowa counties. These grants are funded through a total of \$2.3 million from State and Local Fiscal Recovery Funds. Each of the contractors is set to receive up to \$250,000 annually for three years.

The HHS also uses funds from the Community Mental Health Services Block Grant to contract with the University of Iowa Hospitals and Clinics to support the Center of Excellence for Behavioral Health.

Related Statutes and Administrative Rules

Iowa Code section [135.195](#)

Budget Unit Number

40008460001

Doc ID 1595711

More Information

Rural and Community Health: hhs.iowa.gov/rural-health
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@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

Child Abuse Prevention — Standing

History and Purpose

The purpose of the Iowa Child Abuse Prevention Program (ICAPP) is to prevent child maltreatment. The ICAPP, a State and federally funded program, was established in 1982. ICAPP funding is used to provide the following services:

- Community development projects: Educating and informing community members about child abuse and prevention.
- Home visitation: Meeting parents and guardians in their homes to provide parenting education and access to community resources.
- Parent development: Focusing on parenting techniques and age-appropriate behaviors while creating an informal, supportive network among attendees.
- Respite care services: Providing parents with an educational environment for their children while parents receive temporary relief from caregiving responsibilities during times of emergency.
- Sexual abuse prevention: Educating parents, community members, and children about sexual abuse and prevention.

A new competitive procurement process for the administration of the ICAPP was issued for FY 2024 through FY 2029. The Iowa Department of Health and Human Services (HHS) has contracted with a statewide nonprofit organization, Prevent Child Abuse Iowa, to assist in the administration of the ICAPP.

The administrative duties of the ICAPP include administering a competitive grant program for prevention services to be provided by local community-based prevention volunteer councils; providing technical assistance to local councils and subcontracted service providers; conducting general research related to the prevention of child maltreatment; and evaluating the various local services funded by the Program.

Funding — State General Fund

The ICAPP is funded through a standing unlimited General Fund appropriation in Iowa Code section [144.13A\(5\)\(a\)](#) that permits the HHS to receive \$10 of the \$20 birth certificate registration fee. The average amount generated is approximately \$200,000 annually. The remaining \$10 of the birth certificate registration fee is appropriated to the Congenital and Inherited Disorders Registry.

The ICAPP also receives funding annually from the Early Intervention and Supports appropriation in the Health and Human Services Appropriations Act.

Other Sources of Funding

Other sources of funding for the ICAPP include:

- Promoting Safe and Stable Families federal grant
- Child Abuse Prevention and Treatment Act federal grant

More Information

Iowa Child Abuse Prevention Program: hhs.iowa.gov/programs/programs-and-services/early-intervention-and-support/icapp

Prevent Child Abuse Iowa: pcaiowa.org/prevention/icapp/

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

- Temporary Assistance for Needy Families (TANF) block grant funds
- Iowa Child Abuse Prevention Program income tax checkoff

Related Statutes and Administrative Rules

Iowa Code sections [144.13A\(5\)\(a\)](#), [235A.1](#), and [235A.2](#)

Iowa Administrative Code [441](#)

Budget Unit Number

40008410001

Doc ID 1595707

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Child Care Assistance

Purpose and History

The Child Care Assistance (CCA) program is administered by the Department of Health and Human Services (HHS) and was established in 2000. The CCA program subsidizes child care costs for low-income families with working parents, parents gaining work skills, parents going to school, and parents unable to care for children for a limited time due to physical or mental illness. Child care is also subsidized for children in need of protective services to prevent or alleviate child abuse or neglect and for children in foster care home settings. In addition to paying for child care, State and federal funds support the regulation of child care providers and quality improvement activities of providers.

Populations Served

The CCA program provides financial assistance for the care of children under the age of 13 in the following circumstances:

- Families in which the parent or parents are working at least 32 hours per week, are in school full time, or are working part time and going to school part time for a total of 32 hours per week in the aggregate, with incomes at or below 160.0% of the federal poverty level (FPL) but not more than 85.0% of the State median gross monthly income.
- Families with children requiring special needs care in which the parent or parents are working at least 28 hours per week, are in school full time, or are working part time and going to school part time for a total of 28 hours per week in the aggregate, with incomes at or below 200.0% of the FPL, but not more than 85.0% of the State median gross monthly income. Children with special needs are eligible for the program through the age of 18.
- Families that are eligible as outlined above, but at the end of their 12-month eligibility segment are above 145.0% of the FPL but below 225.0% of the FPL. These families are eligible for an additional 12 months of services through CCA Plus.
- Families that enroll in the program as outlined above whose income increases above 225.1% of the FPL but remains below 250.0% of the FPL, or below 275.0% for families with children with special needs. These families receive reduced support as part of the State's graduated exit child care program.
- Families receiving Family Investment Program (FIP) benefits and participating in PROMISE JOBS. Income requirements are waived under this scenario.
- Children who have been abused or neglected. Protective child care assistance is available to these children. Income requirements are waived under this scenario.

In FY 2025, the average number of children participating in the program per month was 18,900, an increase of 2.1% from FY 2024. The average monthly cost per child for FY 2025 was \$542.17.

More Information

Child Care Assistance Program: hhs.iowa.gov/programs/programs-and-services/child-care/CCA
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

Activities

The CCA program allows parents and legal guardians to choose their child care provider as long as the provider accepts CCA payment. At the close of FY 2025, paid providers include the following:

- 960 licensed child care centers.
- 869 registered child care development homes. In-home providers caring for six or more children at one time must register.
- 92 legally operating, nonregistered providers that receive payment under the CCA Program. Providers caring for five or fewer children at one time are not required to be regulated.

Activities other than child care assistance that are funded by the CCA appropriation include the following:

- [Child Care Resource & Referral](#) contracts and wraparound child care contracts, which assist families in selecting quality child care and provide referrals to child care facilities. Services under these contracts also help child care providers adopt developmentally appropriate programs and sustainable business practices via consultation, training, and other resources.
- The [Quality Rating System \(QRS\)](#), which identifies and promotes quality in child care services. The QRS is voluntary for providers and comes with technical assistance as providers take steps to improve care. Participating providers may also receive bonus pay as their ratings increase or are maintained.
- [Early Childhood Iowa](#) community grants to enhance the quality and capacity of child care through recruitment, care for mildly ill children, second- and third-shift care, provider training, and support for registration and licensure.
- Regulation of providers and payment, which is carried out by the HHS Field Operations and General Administration staff.
- Eligibility for CCA and protective child care assistance activities as determined by the HHS Field Operations staff. Eligibility for PROMISE JOBS child care is determined by Iowa Workforce Development.

Funding — State General Fund

Child Care Assistance receives an annual General Fund appropriation in the Health and Human Services Appropriations Act.

Staff members at the Department of Management, the HHS, and the Legislative Services Agency meet regularly to project child care expenditures for current and future fiscal years and provide funding recommendations to the General Assembly as required by Iowa Code section [234.47](#). Child care assistance is not an entitlement, and a waiting list or other measures may be used if funding does not meet demand. Total funds appropriated from all sources including funds carried forward for FY 2025 equaled \$285.9 million, and total expenditures for FY 2025 totaled \$168.8 million.

Funding — Other Resources

Iowa's CCA program is also supported by federal funds through the Child Care Development Fund (CCDF), which is administered by the federal [Office of Child Care](#) and includes the Child Care Development Block Grant (CCDBG).

Additionally, Temporary Assistance for Needy Families (TANF) funding may be used as long as maintenance of effort requirements are met.

Related Statutes and Administrative Rules

Iowa Code chapter [237A](#)

Iowa Code section [234.47](#)

Iowa Administrative Code [441—106](#), [441—109](#), [441—110](#), [441—118](#), [441—120](#), [441—159](#), and [441—170](#)

Budget Unit Number

4000K580001

Doc ID 1595723

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Child Protective Services

Purpose

Child Protective Services (CPS) programs are administered by the Department of Health and Human Services (HHS) and provide a multitude of child welfare and adoption services. Child welfare services and interventions for children, youth, and families are designed to improve child safety, permanency, well-being, and community safety. The Adoption Subsidy Program provides financial support to families that adopt special needs children. The HHS uses field operations staff to provide child assessments, case management, and adoptive placement services. CPS falls under the Division of Family Well-Being and Protection within the HHS.

Child Welfare Services

Child welfare services are provided to children and families that are either at risk of abuse or have experienced abuse, including those who have been adjudicated a child in need of assistance (CINA). In addition, services are available to youth who have aged out of the foster care system and are employed or going to school.

The HHS strives to provide child welfare services that protect children and preserve and strengthen families by the least intrusive, least restrictive means possible. The federal [Family First Prevention Services Act](#) (Family First) was signed into law in February 2018. Family First provides new directives for services eligible for Title IV-E reimbursement by shifting funding traditionally used to support foster care placements into prevention services to achieve the following goals:

- Reduce entry into foster care through evidence-based family preservation services to increase the use of family-based placements.
- Decrease the use of congregate care settings.
- Improve access to high-quality residential care for children and youth who have acute mental and behavioral health needs.

Under Family First, when a child must be removed from the child's home to ensure safety, placement priority must be given to relatives and fictive kin. The HHS has established performance-based contracts with child welfare providers that align with Children and Family Services federal outcomes, including Family First. These providers make available the following array of services:

- Early intervention and prevention services, such as nonagency voluntary services and decategorization services, that build on families' resources and community supports.
- In-home family-centered services that implement evidence-based practices to assist families with developing prevention skills, improve parenting skills, and provide crisis interventions when there is imminent risk of removal.
- Out-of-home services that provide a safe environment when a child is not able to remain in the home. In keeping with Family First, placement priority is given to relatives and fictive kin. Services are

More Information

Child Protective Services: hhs.iowa.gov/programs/CPS
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

provided to address both the parents' and child's needs as well as to support kinship caregivers to maintain placement stability. Services include the following:

- The Parent Partner program, which provides peer mentoring for families in the child welfare system to improve engagement between families and the system, shorten lengths of stay for children in care, and maximize available community supports and services to reduce family reentry into the child welfare system.
- Kinship navigator services, which assist kinship caregivers in learning about, finding, and using programs and services to meet their needs. Kinship placements help reduce trauma, preserve cultural identity and community connections, and improve child well-being.
- A kinship caregiver payment, which is a time-limited payment that allows kinship caregivers to receive financial support for each child placed in their care by court order.
- Family foster care services, which are designed to provide a temporary safe environment while parents are addressing the issues that put a child at risk.
- Qualified Residential Treatment Programs (QRTP)/Foster Group Care, which offer room, board, and other child protective services to eligible foster care children with unique needs. Foster group care contractors provide services, including crisis intervention, life skills training, and future planning.
- Child Welfare Emergency Services (CWES), which include an array of short-term and temporary interventions that range from the least restrictive approaches that can be used to avoid out-of-home placement (such as family conflict mediation or in-home interventions) to more restrictive services (including emergency juvenile shelter care).
- Transition services, such as Preparation for Adult Living (PAL) and Supervised Apartment Living (SAL), which support youth from 18 to 21 years old who have aged out of foster care. Emphasis is placed on life skills, housing, employment, education, budgeting, and relationships. Youth receive individualized services from case managers called self-sufficiency advocates. A network of nine child welfare providers comprises the [Iowa Aftercare Services Network](#), which provides services to more than 600 youth annually.

Adoption Subsidy Program

Of all children placed for adoption through the HHS, approximately 95.0% receive an adoption subsidy or are eligible for the subsidy. Subsidies are paid to eligible families until the adopted child reaches age 18, or age 21 if there is a disability. Subsidies are available in the following situations:

- The child has a special need (including a diagnosed physical, mental, or emotional disability), is harder to place due to age, is a member of a sibling group of three or more children, or is at risk of developing a diagnosed condition.
- The State is unable to place the child for adoption without the subsidy.
- The child was in the guardianship of the HHS or a licensed child-placing agency prior to the adoption.

Children eligible for an adoption subsidy are categorically eligible for Medicaid. The adoptive family's income cannot be considered when negotiating subsidy supports. The majority of children adopted through the HHS are under age six.

The Adoption Subsidy Program provides a monthly payment to parents of eligible children. Adoption subsidy rates are negotiated with families but cannot exceed the foster care rate. Adoption subsidy and foster care rates are designed to be nearly the same in order to eliminate a disincentive by foster parents to adopt. Families may also receive:

- Up to \$1,000 per child to pay legal fees to finalize the adoption.
- Supplies and equipment to meet the child's needs.
- Funds for outpatient therapy from providers not paid through Medicaid.
- Funds for additional insurance premium costs when adding a child to private insurance.
- Up to \$500 per child when adopting a sibling group of three or more.
- Postadoption support services.

Field Operations

The HHS provides funding for staff that directly and indirectly supports the delivery of protective services, case management services, basic support services, and support for providers. The HHS divides the Field Operations Unit into five service areas: Northern, Western, Eastern, Des Moines, and Cedar Rapids. Some of the activities frequently performed by staff members in these areas include the following:

- **Protective Services:** Specialized social workers perform child assessments when abuse is alleged. The assessments must be completed within 20 business days of the receipt of the child abuse report.
- **Child Welfare Case Management:** Social work case managers handle child welfare cases as well as adoptive placements, foster care licensure, and other related services. Tasks include identifying child and parent needs, developing case plans, and connecting families with providers.
- **Customer Service and Help Desks:** These small groups have knowledge in social work and eligibility matters and provide statewide support for frontline staff. Other groups support training, constituent contacts, legislation analysis, and budgeting.

Funding — State General Fund

Child Protective Services receives an annual General Fund appropriation in the Health and Human Services Appropriations Act.

Funding — Federal Funds

Federal funds support this appropriation through a number of sources, including Title IV-B, Title IV-E, Temporary Assistance for Needy Families (TANF), and the Social Services Block Grant. States are subject to financial penalties ranging from 1.0% to 5.0% of federal Title IV-B and Title IV-E funding if they fail to meet federal expectations, including annual targets for monthly visits with children in foster care.

Federal Title IV-E of the Social Security Act provides matching funds for the adoption subsidy. In FY 2024, 88.1% of children whose families received adoption subsidies were eligible for the federal match. The federal match is based on the Federal Medical Assistance Percentage (FMAP) used for Medicaid.

The federal Fostering Connections for Success and Increasing Adoptions Act of 2008 (PL [110-351](#)) changed the way Title IV-E eligibility is determined. The original criteria for eligibility were tied to the Aid to Families with Dependent Children (AFDC) Program, which was replaced by the TANF program in the early 1990s. The 2008 Act delinked eligibility for Title IV-E from AFDC criteria over time, starting in federal fiscal year (FFY) 2010 and continuing through FFY 2023. This delinking led to more adopted children becoming eligible for the federal funding. The Family First Prevention Services Act of 2018 (PL [115-123](#)) delayed full implementation until June 30, 2024.

The federal legislation delinking Title IV-E eligibility from AFDC criteria also requires states to calculate the amount of adoption savings resulting from increased Title IV-E eligibility and to reinvest the state savings for other qualified expenditures under Title IV-B and Title IV-E. To accomplish this, the HHS is using adoption savings funds to support the following:

- **Family-Centered Services (FCS):** FCS works to support children and their families when there are risks to the safety, permanency, or well-being of the child. The goal of these services is to prevent children from entering foster care and to promote family preservation.
- **Treatment Outcome Package (TOP) assessment tool:** The TOP is used to assess a child's treatment needs within 12 domains, track a child's improvement or deterioration, identify data trends around strong or better-performing providers and foster parents, and identify other data points that would impact practice decisions made by HHS and Juvenile Court Services staff.
- **QRTP/Foster Group Care:** Funding is used for beds for children with neurodevelopmental and comorbid conditions in the QRTP.
- **Subsidized Guardianship Program:** The Program provides financial assistance to guardians of eligible children 14 years of age or older who are in foster care but are not able to be adopted and who are not able to return home. Under the Program, relatives who become licensed foster parents may become a child's guardian and receive a maintenance payment.
- **Kinship Caregiver Payment/Navigator Services:** The HHS provides kinship caregivers with financial and technical support to help meet their needs in caring for children placed in their care.

Related Statutes and Administrative Rules

Iowa Code chapters [232](#), [232B](#), [233](#), [234](#), [235](#), [235A](#), [237](#), [238](#), and [600](#)
Iowa Administrative Code [441](#)

Budget Unit Number

4000K600001

1595725

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Child Support Services

Purpose

The Department of Health and Human Services (HHS) Child Support Services (CSS) appropriation is responsible for assisting custodial parents eligible to receive court-ordered child and medical support and for processing support payments. Any custodial parent may ask for assistance from the CSS at no charge, although there is an annual fee of \$35 that is collected from the obligee after \$550 in support has been distributed to the obligee. CSS falls under the Division of Community Access and Eligibility within the HHS, but CSS receives a separate appropriation.

Programs and Services

The CSS provides a variety of services for custodial parents, including locating noncustodial parents and their sources of income, establishing paternity, establishing and modifying support orders, and registering other states' orders for enforcement or modification. In FY 2024, the CSS served parents and children on 136,174 cases, processing more than \$307.8 million in support payments. The CSS filed court orders in 93.9% of all cases.

The CSS collects support from noncustodial parents using the following methods:

- Directing employers to withhold a portion of wages.
- Intercepting federal and State tax refunds.
- Garnishing money from accounts or financial institutions.
- Restricting the issuance of driver's licenses, professional and recreational licenses, motor vehicle registrations, and passports.
- Making referrals to credit agencies.
- Obtaining contempt of court orders against delinquent obligors.

Child support is recovered through the CSS Central Office, 20 field offices, the Central Registry, and the Collection Services Center.

The Promoting Opportunities for Parents Program (POPP) assists parents in meeting obligations with their children. The HHS partners with community providers including the YMCA, Dads With a Purpose, Children & Families of Iowa, and the Evelyn K. Davis Center for Working Families to offer services and support, parenting classes, and employment resources.

Funding

The CSS is funded by State General Fund appropriations in the Health and Human Services Appropriations Act and a combination of federal funds, fees, refunds, and reimbursements.

More Information

Child Support Services: hhs.iowa.gov/programs/programs-and-services/child-support-services

HHS Child Support Customer Website: secureapp.dhs.state.ia.us/customerweb

Child Support Customer Handbook: secureapp.dhs.state.ia.us/customerweb/api/documents/73066319-24b7-4a84-b551-051ad675a590/download

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

The HHS receives federal Access and Visitation Grant moneys to increase compliance with child access provisions of court orders for noncustodial parents. The HHS contracts with Kids First Law Center to provide neutral exchange sites, visitation counseling, and other parental services. The current contract began July 1, 2024, and is set to end June 30, 2027.

Child Support Services and the Family Investment Program

Child Support Services collections reimburse Iowa's Temporary Assistance for Needy Families (TANF) program, called the Family Investment Program (FIP), for the State's share in public assistance collection. This reimbursement totals approximately \$2.6 million annually.

Related Statutes and Administrative Rules

Iowa Code chapters [252B](#), [252C](#), [252D](#), [252E](#), [252F](#), [252H](#), [252I](#), [252J](#), and [252K](#)
Iowa Administrative Code [441—95](#) through [441—100](#)

Budget Unit Number

4000K550001

1595720

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Commission of Inquiry — Standing

Description

Iowa Code section [229.31](#) allows any individual to file a sworn complaint alleging that a committed person is not seriously mentally impaired and is being unjustly deprived of liberty in any hospital in Iowa. The complaint must be filed with the district court in the county where the person is confined or the county where the committed individual is a resident. Once the complaint is received, a judge is required to appoint a commission of not more than three individuals to inquire into the truth of the allegations. One of the commissioners must be a physician, and if additional commissioners are appointed, one of the additional commissioners must be a lawyer.

The commission is required to visit the committed individual, make a thorough and discreet examination for the purpose of determining the truth of the allegations, and report the commission's findings to the judge. Once the findings are received by the judge, the court is required to hold a hearing, and the judge will either find that such person is not seriously mentally impaired and order the person's discharge or authorize the continued detention of the person.

The commissioners are entitled to necessary expenses and reasonable compensation. The judge is required to certify the compensation and expenses to the Director of the Department of Administrative Services. The Department of Administrative Services then provides reimbursement to the commissioners. If a complaint was filed without probable cause, the applicant must pay the costs and expenses, if ordered by the judge.

Funding

Reimbursement for commissioners under this provision has been minimal, ranging between \$0 and \$1,700 annually. These funds are provided through a General Fund standing unlimited appropriation.

Related Statutes and Administrative Rules

Iowa Code sections [229.31](#), [229.32](#), [229.33](#), [229.34](#), [229.35](#), and [229.36](#)

Budget Unit Number

40008870001

Doc ID 1520238

More Information

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@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

Community Access and Eligibility

Purpose and History

The Community Access and Eligibility appropriation funds the determination of eligibility for needs-based benefits and assistance programs under the authority of the Iowa Department of Health and Human Services (HHS).

The appropriation funds costs associated with providing needs-based benefits or assistance including but not limited to maternal and child health; oral health; obesity prevention; Supplemental Nutrition Assistance Program (SNAP) employment and training; family planning; rent reimbursement; the Family Investment Program (FIP); the FIP diversion program; the Promoting Independence and Self-Sufficiency through Employment, Job Opportunities, and Basic Skills (PROMISE JOBS) program; and eligibility determinations for medical assistance, food assistance, and the Children's Health Insurance Program (CHIP). Specific allocations from the appropriation are made for the Iowa Commission on Volunteer Services and for an initiative for adequate developmental surveillance and screening during a child's first five years of life. Funds are also used for the Eligibility Integrated Application Solution (ELIAS) system, which is used for eligibility determinations.

The Community Access and Eligibility Division of the HHS is responsible for administering activities related to the following:

- [Volunteer Iowa](#)
- [Assistance Programs](#)
- [Community Services Block Grant](#)
- [Low-Income Home Energy Assistance Program \(LiHEAP\)](#)
- [Women, Infants, and Children \(WIC\) Program](#)
- [Healthy Eating Active Living \(HEAL\)](#)
- [Refugee Services](#)

Funding

The Division of Community Access and Eligibility receives an annual General Fund appropriation in the HHS Appropriations Act, as well as funding from federal and other funds.

Related Statutes and Administrative Rules

Iowa Code chapters [234](#), [239B](#), and [425](#)

Budget Unit Number

4000K540001

1595719

More Information

Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@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

Congenital and Inherited Disorders Registry — Standing

History and Purpose

The Iowa Department of Health and Human Services (HHS) is required to develop and administer the State's policy with respect to the conduct of scientific investigations and research concerning the causes, prevention, treatment, and cure of birth defects. The Center for Congenital and Inherited Disorders was established in 1976 to initiate, conduct, and supervise genetic investigations and research to provide for the protection and promotion of the health of Iowans. Since its creation, the Center for Congenital and Inherited Disorders, in partnership with the University of Iowa (UI) and health care providers throughout the State, has developed programs that have provided Iowa with state-of-the-art genetics health care. The programs of the Center for Congenital and Inherited Disorders address all steps of the life cycle: prenatal, neonatal, pediatric, and adult.

The Registry for Congenital and Inherited Disorders is the reporting system to identify and monitor birth defects and stillbirths in the State of Iowa. Birth defects and stillbirths are reportable conditions in Iowa, and the records of these birth defects and stillbirths are abstracted and maintained. The Registry was established in 1983 through the joint efforts of the UI, the Iowa Department of Public Health, and the Iowa Department of Human Services. The Registry is located within the College of Public Health at the UI. The mission of the Iowa Registry for Congenital and Inherited Disorders is as follows:

- Maintain statewide surveillance for collecting information on birth defects and stillbirth occurrence.
- Monitor annual trends in birth defects and stillbirth occurrence and mortality.
- Conduct research to identify genetic and environmental risk factors for birth defects and stillbirths.
- Promote educational activities related to the prevention of birth defects and stillbirths.

The programs within the Center for Congenital and Inherited Disorders include the Regional Genetic Consultation Service, the Iowa Newborn Screening Program, the Iowa Maternal and Prenatal Screening Program, the Iowa Registry for Congenital and Inherited Disorders, the Iowa Neuromuscular and Related Genetic Disorders Program, the Iowa Early Hearing Detection and Intervention Program, the Stillbirth Surveillance and Prevention Program, and the Family Health History Initiative.

Funding — State General Fund

There is a standing unlimited appropriation from the General Fund in Iowa Code section [144.13A\(5\)\(a\)](#) that permits the HHS to retain \$10 of the \$20 Birth Certificate Registration Fee for the Registry. The average amount generated is approximately \$200,000 annually. The other \$10 of the fee is appropriated for the Child Abuse Prevention Program administration.

The HHS also uses funding from the appropriation for programs in the Center for Congenital and Inherited Disorders. Additionally, there is an annual General Fund appropriation to the UI for the Iowa Birth Defects Registry in the Education Appropriations Act.

More Information

Congenital and Inherited Disorders:

hhs.iowa.gov/programs/programs-and-services/family-health/congenital-inherited-disorders

LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

Related Statutes and Administrative Rules

Iowa Code chapter [136A](#)

Iowa Code section [144.13A](#)

Iowa Administrative Code [641—4](#)

Budget Unit Number

40008440001

Doc ID 1595710

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Early Intervention and Supports

Background

The Department of Health and Human Services (HHS) Early Intervention and Supports appropriation funds programs related to supporting needy families and communities. These funds are used to help children and adolescents from birth through 21 years of age and their families. Early Intervention and Supports falls under the Division of Family Well-Being and Protection within the HHS.

Programs and Services

- **Healthy Opportunities for Parents to Experience Success — Healthy Families Iowa (HOPES-HFI):** This program, established in Iowa Code section [135.106](#), follows the national Healthy Families America evidence-based model to provide family support through home visits for families. Visits begin during pregnancy or at the birth of a child and can continue through age three. Two HOPES-HFI contractors provide services in six Iowa counties: Black Hawk, Clinton, Des Moines, Floyd, Lee, and Tama. The contractors providing HOPES-HFI services with State grant funds in these counties have been awarded national accreditation by Healthy Families America. Funding is used for the maintenance of effort requirement for the federal [Maternal, Infant, and Early Childhood Home Visiting \(MIECHV\) Program](#).
- **Family Development and Self-Sufficiency (FaDSS):** This program assists Family Investment Program (FIP) families with significant or multiple barriers to reach self-sufficiency. Participation in FaDSS is a voluntary option for families receiving FIP benefits. Eligible families are identified and referred to the program primarily by the PROMISE JOBS program. The FaDSS program is provided to families in all 99 Iowa counties through a network of community action and nonprofit social services agencies. Utilizing a strengths-based approach, the program is delivered to families through home visits by certified Family Development Specialists. Core services include assessment and screening, family-driven goal setting, referrals to community resources and supports, and advocacy and self-empowerment.
- **Early Childhood Iowa (ECI):** The ECI system includes the ECI State Board and the Stakeholders Alliance. Public and private entities collaborate to improve early care, education, health, and human services for children aged five years and younger and their families. The ECI State Board oversees State and local efforts and serves as an advisory group to the Iowa Legislature and the Governor's Office.
- **Iowa Child Abuse Prevention Program (ICAPP):** This Program provides community development, home visitation, parent development, respite care, and sexual abuse prevention services with the goal of preventing child maltreatment. The HHS contracts with Prevent Child Abuse Iowa to assist with administrative duties. Multiple local service contracts are also awarded to provide child abuse prevention services.

More Information

Early Intervention and Support:

hhs.iowa.gov/programs/programs-and-services/early-intervention-and-support

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

- [Community Partnerships for Protecting Children \(CPPC\)](#): This is a network of community partners that work to prevent child abuse, decrease out-of-home placements, and promote reunification. Communities collaborate to implement strategies to assist families and promote child protection.
- [More Options for Maternal Support \(MOMS\)](#): The MOMS program provides pregnancy support services through a network of nonprofit organizations. The MOMS program is designed to provide personalized support to pregnant women and their families, promote improved pregnancy outcomes, improve child health and development, and improve economic self-sufficiency.
- [Iowa Family Support Network \(IFSN\)](#): This website provides information and referrals for programs that support expecting families and families with young children. Eligible families can use the IFSN to participate in programs, including Early ACCESS, Children at Home, family support services, group-based parenting programs, and prenatal services.
- Community Advocacy Services: Iowa Code section [216A.1](#) establishes that the HHS is responsible for community advocacy and services on behalf of underrepresented populations in the State. The HHS works with other State agencies, local governments, nonprofits, and businesses to enhance their ability to serve, work with, and employ lowans who may have barriers to success.

Funding

Programs under the Early Intervention and Supports receive funding from a General Fund appropriation in the Health and Human Services Appropriations Act and a combination of funding from the federal government, local governments, and other sources.

The HHS receives funds from the Temporary Assistance for Needy Families (TANF) Block Grant for FaDSS, child abuse prevention grants, and the Thrive Iowa program. The HHS also receives federal funding from the Health Resources and Services Administration (HRSA) for the MIECHV Program.

Additionally, there is a standing unlimited General Fund appropriation in Iowa Code section [144.13A\(5\)\(a\)](#) that permits the HHS to receive \$10 of the \$20 birth certificate registration fee to be used for the ICAPP.

Related Statutes and Administrative Rules

Iowa Code chapters [135](#), [216A](#), [217](#), and [256I](#)
Iowa Administrative Code [421](#), [441](#), and [641](#)

Budget Unit Number

4000K590001

1595724

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 Veterans Affairs — General Administration

History and Purpose

The Iowa Department of Veterans Affairs (DVA) was created in 1978 Iowa Acts, chapter [1040](#) (Department of Veterans Affairs Act), and was reorganized into the Veterans Affairs Division within the Department of Public Defense (DPD) in 1986 Iowa Acts, chapter [1245](#) (State Government Reorganization Act). The Division was removed from the DPD and became an independent commission in 1992 Iowa Acts, chapter [1140](#) (Veterans Affairs Act), and was reestablished as a department in 2005 Iowa Acts, chapter [115](#) (Veterans Affairs Act). Prior to the inception of the DVA, many of the Department's current duties were assigned to the Adjutant General.

The mission of the DVA is to serve veterans and their families, to connect veterans with available benefits, to provide dignified services and compassionate family assistance, and to provide high-quality operations at the Iowa Veterans Cemetery. The administrative staff is located at Camp Dodge in Johnston. The overall responsibilities include the following:

- Educating veterans and active duty reserve members on entitlements and resources under State and federal laws.
- Acting as a central point of contact in State government for veterans' issues.
- Maintaining the burial records of deceased Iowa veterans.

Services Provided

The DVA is responsible for fulfilling the following tasks:

- Maintaining and disseminating information to veterans and the public regarding facilities, benefits, and services available to veterans and their families, and assisting veterans and their families in obtaining such benefits and services.
- Maintaining information and data concerning the military service records of Iowa veterans.
- Assisting County Commissions of Veteran Affairs established pursuant to Iowa Code chapter [35B](#).
- Overseeing the Iowa Veterans Cemetery.

The DVA operates or participates in the following State programs:

- County Veteran Affairs Commission grants.
- A variety of assistance grants from the Veterans Trust Fund.
- War Orphans Tuition Assistance.
- Military Homeownership Assistance Program.
- Home Base Iowa Initiative.
- County Commission of Veteran Affairs Training Program.
- Injured Veterans Grant program.

More Information

Iowa Department of Veterans Affairs: va.iowa.gov
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

Funding

The budget for DVA general administration is completely supported by the General Fund. Funding is used for both general operations and cemetery operations.

Related Statutes and Administrative Rules

Iowa Code chapter [35A](#)

Iowa Administrative Code [801](#)

Budget Unit Number

6700V010001

1595400

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Health Program Operations

Purpose and History

The Department of Health and Human Services (HHS) Health Program Operations appropriation funds the Iowa Medicaid Program and related programs, as well as the third-party performance-based contracts with private vendors that administer the Program. The majority of day-to-day business operations, including oversight of managed care organizations (MCOs), claims processing, and vendor and member support, is handled through private vendors. The Medicaid Program is the second-largest health care payor in Iowa.

Programs and Services

The Medicaid Program oversees contracts with private vendors to administer day-to-day operations of the Program in these contract areas:

- The External Quality Review Organization (EQRO) carries out review and quality assurance functions required by the federal Centers for Medicare and Medicaid Services (CMS). These functions are designed to ensure the integrity of the managed care program operations.
- Core Services processes all fee-for-service (FFS) claims, processes MCO capitation rates, operates systems including the Medicaid Management Information System (MMIS), and manages mailroom operations.
- The Quality Improvement Organization (QIO) provides clinical support such as performing all initial level of care (LOC) decisions for waiver and institutional care, approving MCO-recommended LOC changes and all FFS LOC reviews, providing utilization management and quality assurance for FFS members, and carrying out quality assurance for both the FFS and the managed care programs.
- Member Services is the State's Medicaid managed care enrollment broker. It provides customer services to the FFS population and provides assistance to members seeking issue resolution with the MCOs.
- Actuarial Contract establishes the managed care capitation rates and assists in the review of expenditures data.
- Pharmacy Services maintains the Preferred Drug List (PDL), which applies to all Medicaid members. In addition, this vendor processes prior authorization (PA) requests and answers the Pharmacy Hotline for FFS members. The vendor also collects drug rebates from manufacturers, responds to pharmacy provider questions, and processes FFS pharmacy claims.
- Program Integrity performs provider audits and recoveries of improper payments; identifies potential fraud, waste, and abuse; and makes referrals to law enforcement for investigations and prosecutions. Program Integrity also coordinates with other units within the HHS, the Attorney General's Office, Dental Benefit Managers (DBMs), the Medicaid Fraud Control Unit (MFCU), MCOs, and other federal and State agencies to promote payment and program integrity. It also provides oversight of the

More Information

Iowa Medicaid Program: hhs.iowa.gov/programs/welcome-iowa-medicaid
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

dental benefits and managed care entities' fraud, waste, and abuse programs and improper payment recoveries, and assists in validating managed care data.

- Provider Cost Audit (PCA) and Rate Setting perform rate setting, cost settlement and cost audit functions, and technical assistance to both providers and MCOs. Provider rates serve as the rate floor for MCOs unless otherwise negotiated.
- Provider Services enrolls all Medicaid providers, including FFS and managed care. Provider Services provides direct support to providers in the FFS programs and coordinates with the MCOs to provide training to providers. In addition, Provider Services gives assistance to providers seeking issue resolution with the MCOs.
- Revenue Collections carries out Third Party Liability (TPL) functions for FFS members and estate recovery for all members.

The [Autism Support Program \(ASP\)](#) provides applied behavior analysis (ABA) services to children under 14 years of age and who are not eligible for ABA services through Medicaid or private health insurance. ASP applicants must meet diagnostic and financial requirements. The ASP is administered by the Division of Aging and Disability Services.

The [Health Insurance Premium Payment \(HIPP\) Program](#) reimburses individuals and families for private health insurance plans if they qualify for Medicaid. HIPP is used to save money for the State by determining whether a private health plan is cost-effective compared to Medicaid. The Program also allows eligible individuals and families to keep or enroll in their desired plan at no cost.

The [Iowa Poison Control Center \(IPCC\)](#) provides telephone access to emergency poison information and treatment through the poison control hotline (1.800.222.1222). Calls are answered by trained staff with the goal of reducing emergency department visits and fatalities through in-home treatment.

Funding

These programs and services receive funding from a General Fund appropriation in the annual Health and Human Services Appropriations Act and federal funds. Additionally, the HHS receives funding from the Pharmaceutical Settlement Account for Health Program Operations.

Related Statutes and Administrative Rules

Iowa Code chapters [225D](#), [249A](#), [249B](#), [249E](#), [249L](#), [249M](#), and [249N](#)

Iowa Administrative Code [441—73](#) through [441—91](#) and [441—22](#)

Budget Unit Number

4000K570001

1595722

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Home Ownership Assistance Program

Purpose and History

The Home Ownership Assistance Program began in FY 2005 and is administered by the Iowa Finance Authority (IFA). A \$5,000 grant is available to a service member or a surviving spouse for a down payment and closing costs toward the purchase of a new home in the State of Iowa. The home must be a primary residence, and this is a once-in-a-lifetime grant.

To be eligible for this program, an individual must meet one of the following criteria:

- Have served 90 days of active duty between August 2, 1990, and April 6, 1991, or from September 11, 2001, to the present.
- Be a federal status injured service person having served in active duty between August 2, 1990, and April 6, 1991, or from September 11, 2001, to the present.
- Be a surviving spouse of a service member who has had a discharge other than dishonorable.

The Iowa Department of Veterans Affairs (DVA) reviews each application to determine the applicant's eligibility as a veteran or surviving spouse, and the IFA determines eligibility for the qualifying loan.

Funding

The DVA receives an annual General Fund appropriation and transfers the funds to the IFA. From FY 2005 to FY 2012, an annual appropriation was made from the Rebuild Iowa Infrastructure Fund (RIIF). Beginning in FY 2013, the annual appropriation was made from the General Fund. Funds are available through June 30 of the fiscal year or until the available funds are expended or obligated. Funds are considered obligated if the IFA and the DVA receive an application and the veteran is qualified for the Program.

The IFA has not been charging any administrative fees for its handling of applications for the Program.

Related Statutes and Administrative Rules

Iowa Code section [16.54](#)

Iowa Administrative Code [265—27](#)

Budget Unit Number

6700V060001

1595557

More Information

Iowa Department of Veterans Affairs: va.iowa.gov

Iowa Finance Authority: opportunityiowa.gov/about/iowa-finance-authority

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@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 Veterans Home

Background

The Iowa Veterans Home (IVH), located in Marshalltown, Iowa, provides both nursing home and residential levels of care for Iowa's aged, chronically ill, or disabled veterans, dependent spouses, and surviving spouses.

In 1886, the Iowa General Assembly approved an appropriation of \$75,000 for the establishment of an Iowa Soldiers Home "to provide a home and subsistence for all honorably discharged soldiers, sailors, and marines who had served in the Army and Navy of the United States, and who are disabled by disease, illness, or otherwise." The Home was constructed in 1887. In 1975, the Iowa General Assembly changed the name of the Iowa Soldiers Home to the Iowa Veterans Home.

The role of the IVH has evolved considerably over the years. The IVH was originally a domiciliary facility for veterans with insufficient resources to live independently or for veterans unable to earn a livelihood due to disability. Today, the IVH is a facility that serves veterans with chronic conditions rather than those with insufficient incomes. The IVH also provides services to spouses of qualified veterans. Spouses qualify for admission if they have been married to a veteran for at least one year before the date of application and meet residency requirements.

Services

Each resident of the IVH is assigned a staff physician, physician's assistant or nurse practitioner, registered nurse, social worker, recreation therapist, and dietitian to manage treatment and care. In addition to health services, the IVH provides dental services and a variety of recreational services on and off the campus, as well as transportation.

Funding

Prior to FY 2003, the IVH received appropriations from the State General Fund for all operational costs. Outside revenues generated or reimbursed to the IVH were deposited in the State General Fund. Beginning in FY 2003, the IVH converted to net budgeting. The State provides an annual General Fund appropriation to meet the balance of expenditures after outside revenues are deducted. The General Fund appropriation for the IVH is made through the Health and Human Services Appropriations Act.

The IVH also receives revenue from Medicaid, the U.S. Department of Veterans Affairs per diem, resident support, and other sources.

Related Statutes and Administrative Rules

Iowa Code chapters [35A](#) and [35D](#)

Iowa Administrative Code [801—10](#)

More Information

Iowa Veterans Home: dva.iowa.gov/iowa-veterans-home
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

Budget Unit Number

6710V030001

Doc ID 1519888

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

LIHEAP and Weatherization Assistance Program — Standing

Purpose and History

The Low-Income Home Energy Assistance Program (LIHEAP) is a federally funded program which assists low-income families with energy costs by paying a portion of their winter heating costs and encouraging energy conservation through customer education and weatherization. The Weatherization Assistance Program is a federally funded program which assists low-income families with reducing their heating and cooling costs by improving the energy efficiency in their homes. Households who are certified as eligible for the LIHEAP or the Weatherization Assistance Program are also protected from disconnection of gas or electric service from November 1 until April 1 pursuant to Iowa Code section [476.20](#).

The following penalties collected by the Iowa Utilities Commission are forwarded to the Treasurer of State to be credited to the General Fund and appropriated to the Department of Health and Human Services (HHS) for purposes of the LIHEAP and the Weatherization Assistance Program:

- Iowa Code section [476.51](#) imposes a civil penalty on utilities providing water, electric, or gas services for violations under Iowa Code chapter [476](#) regarding public utility regulation.
- Iowa Code section [478.29](#) imposes a civil penalty on persons who violate provisions under Iowa Code chapter [478](#) regarding electronic transmission lines.
- Iowa Code section [479.31](#) imposes a civil penalty on persons who violate provisions under Iowa Code chapter [479](#) regarding pipelines and underground gas storage.
- Iowa Code section [479B.21](#) imposes a civil penalty on persons who violate provisions under Iowa Code chapter [479B](#) regarding hazardous liquid pipelines and storage facilities.

While the LIHEAP and the Weatherization Assistance Program were established in Iowa Code section [476.20](#)(2) in FY 1983, the Department of Human Rights first received funding for the programs in FY 2022. 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act), merged the Department of Human Rights and the HHS, resulting in current funding being derived from the HHS.

Funding — State General Fund

The appropriation for the LIHEAP and weatherization annual standing limited General Fund appropriation consists of the total civil penalties collected by the Iowa Utilities Commission.

Related Statutes and Administrative Rules

Iowa Code chapters [476](#), [478](#), [479](#), and [479B](#)

Budget Unit Number

40008470001

1595729

More Information

HHS Low-Income Home Energy Assistance: hhs.iowa.gov/programs/programs-and-services/liheap
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@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

Medical Assistance

Background

[Medical Assistance \(Medicaid\)](#) is a joint federal and state-funded entitlement program that provides medical assistance to certain low-income individuals who are aged, blind, disabled, or pregnant and to children or members of families with dependent children.

Created in 1965 by Title XIX of the Social Security Act, the Medicaid program gave each state the freedom to design its own program by establishing eligibility standards; determining the type, scope, amount, and duration of services; setting service rates; and administering its own program. In Iowa, Medicaid is managed by the Department of Health and Human Services (HHS).

Managed Care

The Department implemented the IA Health Link managed care program for the majority of the Medicaid population on April 1, 2016. Most Medicaid members are now being served by the following three managed care organizations (MCOs): Amerigroup, Iowa Total Care, and Molina Healthcare. The MCOs provide comprehensive health care services including physical health, pharmacy, behavioral health, and long-term supports and services. The Iowa Medicaid program continues to operate a limited Fee-for-Service (FFS) program for the Medicaid members not enrolled in managed care.

Eligibility

Medicaid eligibility is determined not only by income level but also by citizenship, age, or condition, including pregnancy, disability, or blindness. For states to be eligible to receive federal matching funds, they are required to provide eligibility to certain groups. These include but are not limited to:

- Most families with children who receive federally assisted income maintenance payments.
- Recipients of Supplemental Security Income (SSI).
- Infants born to Medicaid-eligible pregnant women.
- Children under the age of six and pregnant women with family income at or below 133.0% of the federal poverty level (FPL).
- Recipients of adoption assistance and foster care under Title IV-E of the Social Security Act.

States have also been given the latitude to expand Medicaid programs beyond the mandatory groups with federal approval and still receive federal matching funds. Iowa has chosen to expand coverage to children under the age of 21 and adults over the age of 65, individuals on a Home and Community-Based Services Waiver who would be eligible if in an institution, and individuals needing breast or cervical cancer treatment and has expanded the program by creating Medicaid for Employed People with Disabilities and the Medically Needy Program.

One of the components of determining eligibility is citizenship and identity verification. For verification, applicants are required to provide either a passport or a birth certificate along with a government-issued

More Information

Iowa Medicaid: hhs.iowa.gov/programs/welcome-iowa-medicaid
Title XIX of the Social Security Act: www.ssa.gov/OP_Home/ssact/title19/1900.htm
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

identification document. Proof of citizenship is not required if applicants are already receiving SSI, Medicare, or Social Security disability benefits. Proof of citizenship is also not required for children in foster care and some subsidized adoption recipients. States are required to provide services that are adequate in duration, amount, and scope. Services must be offered throughout the state, and the amount cannot vary based on diagnosis or condition.

2023 Iowa Acts, chapter [104](#) (Public Assistance Program Oversight Act), requires applicants for Medicaid benefits to complete a computerized identity authentication process to confirm the identity of the applicant and requires applicants or recipients of Medicaid to cooperate with the HHS Child Support Services as a condition of eligibility. The HHS is required to implement these provisions by July 1, 2025, or upon receipt of federal approval, if necessary. The HHS submitted a [Public Assistance Oversight Legislative Report](#), as required by the Act, on January 15, 2025.

Services

States that participate in the Medicaid program are also required to provide a minimum set of benefits (mandatory services) in order to receive federal matching funds. These services include:

- Inpatient and outpatient hospital services
- Physician services
- Medical and surgical dental services
- Nursing home care
- Home health care
- Family planning services and supplies
- Laboratory and x-ray services
- Early periodic screening, diagnosis, and treatment
- Other services

States have also been given the flexibility to provide additional services (optional services) to members. Iowa has chosen to provide prescription drugs; preventive dental services; chiropractic and podiatric services; durable medical equipment, such as wheelchairs, dentures, eyeglasses, and prosthetics; physical, occupational, and speech therapy; hospice care; home and community-based waiver services; and other services.

Funding

Medicaid is State-funded through a General Fund appropriation to the HHS. Beginning with 2024 Iowa Acts, chapter [1157](#) (FY 2025 Health and Human Services Appropriations Act), State funding for Medicaid, the Children's Health Insurance Program (CHIP), and the State Supplementary Assistance (SSA) program is made through the Medical Assistance General Fund appropriation.

Iowa Health and Wellness Program

Funding for the Iowa Health and Wellness Program is also included under the Medicaid appropriation. The Iowa Health and Wellness Program covers individuals ages 19 through 64 with income under 133.0% of the FPL. The Program, administered by the MCOs, provides comprehensive health services and coverage that is equal to the benefits provided to State employees.

Children's Health Insurance Program

The [CHIP](#) was established by the federal [Balanced Budget Act of 1997](#) to provide health care coverage to uninsured low-income children, under age 19, living in families with incomes up to 200.0% of the FPL. Iowa implemented the CHIP through a combination of Medicaid expansion and a new program entitled Healthy and Well Kids in Iowa (Hawki). Medicaid expansion was mandated in 1998 Iowa Acts, chapter [1196](#) (1998 Hawki Program Act), and expanded coverage for children with family income up to 133.0% of the FPL, effective July 1, 1998.

The Hawki Program Act expanded Hawki program coverage to children living in families with incomes between 133.0% and 185.0% of the FPL, effective January 1, 1999. 2000 Iowa Acts, chapter [1221](#) (FY 2001 Tobacco Settlement Fund Appropriations Act), further expanded the Hawki program to provide coverage to children with family incomes ranging from 185.0% to 200.0% of the FPL, effective July 1, 2000.

Unlike Medicaid, the CHIP is not an entitlement program and is funded with a set allotment of funds for each state. The federal allotment of funding for the CHIP is authorized through September 30, 2027. Iowa receives an enhanced Federal Medical Assistance Percentage (FMAP) matching rate for the CHIP

of approximately 75.0% annually.

State Supplementary Assistance

The [SSA program](#) provides monthly payments to low-income elderly or disabled Iowans to help meet their basic needs and reduces spending for Medicaid. The SSA is 100.0% State-funded, although there are federal maintenance of effort requirements related to the Medicaid program. Iowa has the following six SSA categories:

- Blind Allowance: Available to individuals who meet the Social Security Administration definition of blindness.
- Dependent Persons Allowance: Available to individuals who have a financially dependent relative living with them.
- Family Life Home Assistance: Available to individuals to supplement payment for a licensed family life home. Licensed family life homes are private households offering a protective social living arrangement for one or two adults who are unable or unwilling to adequately maintain themselves in an independent living arrangement but are physically capable of caring for themselves.
- In-Home Health-Related Care Assistance: Available to individuals to help pay for personal health care services.
- Residential Care Facility Assistance: Available to help pay for care in a residential care facility (RCF) for individuals who are unable to care for themselves because of illness, disease, or physical infirmity.
- Supplement for Medicare and Medicaid Eligibles: Available for individuals who are eligible for Medicare Part B and Medicaid and meet income and resource guidelines. This category allows the State to access federal funds for payment of Medicare Part B premiums.

To be eligible for SSA, individuals must meet all of the following requirements:

- Be aged, blind, or disabled according to Social Security standards.
- Be a resident of Iowa.
- Receive SSI or be eligible to receive SSI except for excess income.
- Have resources of no more than \$2,000 for a single person or \$3,000 for a married couple living together.
- Have income less than the income limit for the SSA group.

Enrollment and Expenditures

The most recent enrollment, expenditure estimates, and FMAP rates for Medicaid and the Iowa Health and Wellness Program can be found here: www.legis.iowa.gov/publications/fiscal/medicaid.

Related Statutes and Administrative Rules

Iowa Code chapters [249](#), [249A](#), [249N](#), and [514I](#)

Iowa Administrative Code [441—50](#) through [441—52](#), [441—54](#), [441—73](#) through [441—91](#), and [441—177](#)

Budget Unit Number4000K560001
4000K560001

Doc ID 1520250

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Nonresident Commitment for Mental Illness — Standing

Description

Iowa Code chapter [230](#) provides a standing unlimited appropriation from the General Fund for reimbursement for the costs and expenses of taking into custody, caring for, and investigating an individual who has been admitted or committed to a State hospital, United States Department of Veterans Affairs hospital, or other agency of the United States government, for persons with mental illness who have no residence in Iowa or whose residence is unknown. The costs and expenses approved by the Department of Health and Human Services are appropriated from any moneys in the State treasury not otherwise appropriated.

Funding

Appropriations for nonresident individuals have varied from \$3,400 to \$175,000 annually since FY 2008. The average appropriation over the last 10 years is approximately \$65,400 annually from the General Fund.

Related Statutes and Administrative Rules

Iowa Code sections [230.9](#), [230.10](#), [230.11](#), and [230.12](#)

Budget Unit Number

40008890001

Doc ID 1443783

More Information

Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@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

Psychiatry Residency and Fellowship Program — Standing

Purpose and History

Created by Division XXI of 2022 Iowa Acts, chapter [1131](#) (FY 2023 Health and Human Services Appropriations Act), the Psychiatric Residency Treatment Program was initially implemented to create 12 psychiatric residency positions at the State Training School at Eldora. The Program was later modified by 2023 Iowa Acts, chapter [37](#) (Psychiatry Residency Program Act), to reduce the number of residency positions to nine and expand the Program to include two fellowship positions. This allowed the Program to fulfill its own residency supervisory requirements with its own fellows. Then, in 2024 Iowa Acts, [House File 2698](#) (FY 2025 Health and Human Services Appropriations Act), the number of residency positions was further reduced to seven in order to move two positions to other psychiatry residency programs. Additionally, beginning with HF 2698, county medical centers and medical centers in operation for more than 140 years that are members of separate health systems, administer psychiatry residency programs, and are in a county with a population over 500,000 are required to administer State-funded psychiatry residency positions for one resident, annually.

2025 Iowa Acts, [House File 972](#) (Rural Health Care Act), repealed the Program along with several other residency and fellowship programs and required the Department of Health and Human Services (HHS) to submit a request for approval for a Medicaid supplemental enhanced payment for graduate medical education.

Psychiatry Residency and Fellowship Positions Fund

The Psychiatry Residency and Fellowship Positions Fund was created in the State treasury and consists of moneys appropriated or credited to the Fund. Moneys in the Fund do not revert but remain in the Fund for use in subsequent fiscal years. Moneys in the Fund are appropriated to the University of Iowa Hospitals and Clinics (UIHC) to be used for the purposes of the Program. Beginning in FY 2025, of the amount appropriated from the Fund to the UIHC, \$100,000 is distributed to each of the specified medical centers for each residency position approved and awarded.

House File 972 also repealed the Fund, but required any encumbered and obligated moneys to remain available for the duration of all applicable residencies and fellowships.

Funding — State General Fund

Beginning in FY 2024, there has been appropriated in the Health and Human Services Appropriations Act to the Psychiatry Residency and Fellowship Positions Fund \$100,000 for each residency position and \$150,000 for each fellowship position approved and awarded under the Program.

More Information

Medical and Psychiatry Residency Programs:

hhs.iowa.gov/public-health/rural-health/medpsychresidency-programs

LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

Related Statutes and Administrative Rules

Iowa Code section [135.180](#)

Budget Unit Number

40008450001

Doc ID 1595709

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Public Health

Background

The Iowa Department of Health and Human Services (HHS) Division of Public Health is organized into several bureaus, centers, and offices that focus on specific areas of public health in the State. Each focus area oversees and administers programs and services that work to promote the health and wellness of Iowans.

Division Organization

- [Center for Acute Disease Epidemiology \(CADE\)](#): The HHS works to protect and preserve the health and safety of Iowans from infectious diseases through disease surveillance; investigation of acute outbreaks; education and consultation on infectious diseases to health agencies; and immunization and vaccination guidelines. The CADE guides local health agencies on diseases requiring public health intervention, collaborates with the U.S. Centers for Disease Control and Prevention, and offers health education opportunities.
- [Chronic, Congenital, and Inherited Conditions](#): The Chronic, Congenital, and Inherited Conditions Bureau oversees the Center for Congenital and Inherited Disorders (CCID). The mission of the CCID is to conduct genetic investigations and research to protect and promote the health of Iowans. Programs within the CCID include the Regional Genetic Consultation Service, the Iowa Newborn Screening Program, the Iowa Maternal Prenatal Screening Program, the Iowa Registry for Congenital and Inherited Disorders, the Iowa Neuromuscular and Related Genetic Disorders Program, the Iowa Early Hearing Detection and Intervention Program, the Stillbirth Surveillance and Prevention Program, and the Family Health History Initiative.
- [Emergency Medical and Trauma Services](#): The Bureau of Emergency Medical and Trauma Services fulfills the role of the HHS as the lead agency responsible for Iowa's Emergency Medical Services (EMS) and trauma system. The Bureau also oversees the EMS for Children program and the First Responder Comprehensive Addiction and Recovery Program.
- [Emergency Preparedness and Response](#): The Bureau of Emergency Preparedness and Response works alongside local public health departments and hospitals to provide resources in case of a public health emergency. The Iowa Health Alert Network allows the Bureau to effectively communicate and coordinate with local agencies, hospitals, and other agencies.
- [Environmental Health Services](#): The Bureau of Environmental and Local Public Health assists local boards of health with environmental health issues, epidemiology and surveillance of environmental health-related diseases, licensing, and performing inspections. Environmental health programs include childhood lead poisoning prevention, environmental public health tracking, private well grants, and monitoring of reportable environmental and occupational diseases and conditions.
- [Health Statistics](#): The HHS collects and publishes data related to vital statistics, including births, marriages, fetal deaths, and death totals through the Center of Health Statistics. Special studies are also conducted by the Center to collect more specific data. The Center analyzes health data to monitor health objectives, identify emerging issues, and support policy development.

More Information

Iowa Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

- [HIV, STI, and Hepatitis](#): The Bureau of HIV, STI, and Hepatitis works to support individuals at risk of or living with HIV, STIs, and/or viral hepatitis. The Bureau implements programs to reduce the impact of preventable and treatable infectious diseases. These programs partner with clinics, agencies, and organizations to provide information, testing and vaccinations, case management, and access to treatment.
- [Immunization](#): The HHS provides information on immunization recommendations, requirements, and exemptions for adolescents, adults, and travelers in the United States and in Iowa. The HHS works with public and private health care providers to reduce the incidence of vaccine-preventable diseases.
- [Local Public Health Services](#): The Bureau of Environmental and Local Public Health supports the development of public health infrastructure at the local and State level. This includes consultation by regional community health consultants with local boards of health and provision of technical assistance regarding the role and responsibilities of local boards. Community health assessments and improvement planning take place in local communities to promote the health of Iowans.
- [Radiological Health](#): The Bureau of Radiological Health implements programs related to protecting Iowans from excessive exposure to radiation. The Bureau is responsible for licensing, registration, inspection, and credentialing of facilities and persons using or producing radioactive materials. They are also involved in training courses, continuing education, and emergency response pertaining to radioactive materials and nuclear power plant incidents.
- [Rural and Community Health](#): The HHS implements several programs that strive to support rural and local communities with specific health care challenges. These programs work to provide increased health care access, community engagement, and infrastructure development for rural Iowa.
- [State Medical Examiner](#): The Office of the State Medical Examiner provides support, consultation, and training to county medical examiners and investigators who are responsible for investigating violent, suspicious, and unexpected natural deaths. The Office also provides forensic autopsy and investigative services when requested by county medical examiners and law enforcement agencies.
- [Tuberculosis \(TB\) Control](#): The goal of the TB Control Program is to eliminate TB disease in Iowa. The TB Control Program collaborates with clinicians and local public health agencies to minimize the spread of TB in Iowa by promoting effective diagnosis and treatment for persons afflicted with TB infection or disease. The Program provides free prescription services to Iowans with a TB infection or disease to stop the spread of the disease. The Program also utilizes the Iowa Prescription Drug Donation Program to obtain medication.

Programs and Services

- [Brain Injury Services Program](#): The Brain Injury Services Program works to improve the lives of Iowans living with brain injuries and their families by linking people with services, promoting safety to prevent brain injuries, and training providers to best work with individuals who have sustained a brain injury. The Program contracts with the [Brain Injury Alliance of Iowa](#) to provide services.
- [Des Moines University](#): Provides funding to establish a program that trains doctors on identifying and treating patients with mental health needs in the primary care setting.
- [Epilepsy Education and Support](#): Funding provides for education, client-centered programs, and client and family support for people living with epilepsy and their families. This program is delivered through an outside contract with the Epilepsy Foundation.
- Family Medicine Obstetrics Fellowship Program: This Program works to increase access to family medicine obstetrics practitioners in rural and underserved areas. Fellows work with participating hospitals to complete a one-year fellowship and then practice family medicine obstetrics in a rural area for at least five years. The Family Medicine Obstetrics Fund is used to provide salaries, benefits, and stipends to participating fellows. 2025 Iowa Acts, [House File 972](#) (Rural Health Care Act), repealed the Program along with several other residency and fellowship programs and replaced them with enhanced Medicaid graduate medical education efforts.
- Health care and public health workforce initiatives: Provides funding to contract with three entities that support health care workforce development. The [Iowa Medical Society](#) executes a comprehensive planning process for Iowa's health care workforce, which works to address health equity. [Iowa CareGivers](#) provides education, outreach, and leadership development to strengthen Iowa's direct care workforce. The University of Iowa supports the maintenance for the core training module of [Prepare to Care](#), Iowa's direct care and support curriculum.

- Inherited Metabolic Disorder Grants: These grants assist with the costs of necessary special foods and supplements for patients with phenylketonuria (PKU) or other inherited metabolic disorders.
- [Iowa Comprehensive Cancer Control \(CCC\)](#) and Melanoma Research: Coupled with a federal Comprehensive Cancer Control Grant from the Centers for Disease Control and Prevention, this program seeks to implement the State Cancer Control Plan. Funds are also provided to the Holden Comprehensive Cancer Center at the University of Iowa Hospitals and Clinics for activities related to melanoma, including a research symposium, biorepository and registry, basic and translational research, and clinical trials.
- Iowa Donor Registry: Provides funding to the [Iowa Donor Network](#) to administer the Iowa Donor Registry established in Iowa Code section [142C.18](#).
- [Iowa Refugee Health Program](#): This Program works to improve the health and well-being of refugees. The Program works with local clinics, agencies, and community organizations to provide comprehensive health assessments to newly arriving refugees. Refugees are then provided with treatment, referrals, and care coordination, if needed.
- [Medical Residency Training State Matching Grants Program](#): This Program supports medical residency training programs, with priority given to family practice or psychiatric residency programs. House File 972 repealed the Program along with several other residency and fellowship programs and replaced them with enhanced Medicaid graduate medical education efforts.
- [Primary Care Recruitment and Retention Endeavor \(PRIMECARRE\)](#): PRIMECARRE includes the Primary Care Provider Loan Repayment Program, which repays education loans of primary care practitioners located in rural, federally designated health care professional shortage areas. State funds are used for a one-to-one match for the federal loan repayment grant. House File 972 repealed the Program along with several other residency and fellowship programs and replaced them with the Health Care Professional Incentive Program.
- Psychology Postdoctoral Internship Program: This Program focuses on increasing Iowans' access to mental health services by creating new opportunities for doctoral-level psychologists to complete a required rotation in Iowa. The HHS contracts with the Iowa Psychological Association (IPA) to develop psychologist postdoctoral training programs in rural and underserved areas.
- [SafeNetRx](#): This is Iowa's prescription and over-the-counter drug repository program. The program provides free or cheap medications and medical supplies to Iowans whose income is at or below 200.0% of the federal poverty level, or who are uninsured or underinsured. Medications and supplies are donated to the program, inspected by pharmacists, and distributed to people in need.
- [Volunteer Health Care Provider Program](#): This program's goal is to increase volunteerism by health care professionals by offering employer tort claim protection to eligible volunteer health care providers and eligible clinics providing free health care services in Iowa.

Funding

The programs under the Division of Public Health receive funding from a General Fund appropriation in the annual Health and Human Services Act, as well as a combination of federal funds, other funds, and fees.

Related Statutes and Administrative Rules

Iowa Code chapters [135](#), [135A](#), [135M](#), [136A](#), [137](#), [139A](#), [141A](#), [142C](#), [144](#), [147A](#), and [691](#)
Iowa Administrative Code [641](#)

Budget Unit Number

4000K530001

Doc ID 1520243

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

State-Operated Specialty Care

Purpose and History

The appropriation for State-Operated Specialty Care funds State-run facilities operated under the authority of the Iowa Department of Health and Human Services (HHS).

In Iowa, the passage of the [Relief of the Poor Act of 1844](#) established that counties must assist in paying for services and supports for the poor. Prior to this, responsibility for caring for those in need was left to the community. In 1861, construction began for Mt. Pleasant Mental Health Institute (MHI) utilizing county funding. The facility provided food, shelter, regular routines, and work activities. The Clarinda MHI opened in 1888 and was built to address overcrowding in the existing MHI. The Clarinda MHI was established to serve the elderly, those with mental illnesses, and those suffering from substance use disorders. A minimum-security prison was established on the Clarinda MHI property in 1980. A substance use disorder program would be established in 1991 at Mt. Pleasant MHI that would, at its inception, provide 92 beds for treatment. In 2015, Mt. Pleasant MHI and Clarinda MHI closed after capacity decreased at the facilities. Additionally, the goal of the State shifted toward deinstitutionalization and helping patients continue to live in their communities.

Facilities

The General Assembly currently allocates moneys to six facilities operated by the HHS. The facilities currently receiving moneys from the HHS consist of the following:

- [Cherokee MHI](#): The Cherokee MHI provides acute psychiatric care for adults who need mental health treatment. The most common diagnoses for the adults served at the Cherokee MHI are schizoaffective disorder, depression and other mood disorders, schizophrenia, bipolar disorders, and intermittent explosive disorder. In many cases, individuals have a co-occurring substance use disorder. Treatment services provided include counseling, psychotropic medication, psychiatric rehabilitation classes, leisure skills development, recreational activities, and discharge planning.
- [Civil Commitment Unit for Sexual Offenders \(CCUSO\)](#): The CCUSO at the Cherokee MHI provides secure, long-term, and highly structured treatment for sexually violent predators. The individuals committed to the CCUSO have served their prison sentences but in a separate civil trial have been found likely to reoffend. The HHS may not deny a court-ordered admission to the facility. There are five phases of treatment at the CCUSO, consisting of group and individual therapy, educational programming, physiological assessments, a transition program, and a discharge program.
- [Eldora State Training School](#): The Eldora State Training School provides treatment and educational services within a highly structured setting to assist youth who are adjudicated delinquent. The School has 130 residential beds on campus and provides services to delinquent boys between the ages of 12 and 18. Services at the School include a comprehensive residential treatment program; specialized treatment services to sex offender youth; intensive substance use disorder treatment; high school; high school equivalency; college credits; vocational certifications in welding and other

More Information

Iowa HHS — Specialty Care Facilities: hhs.iowa.gov/specialty-care-facilities
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

crafts; specialized evaluation services for juvenile court officers and judges; and treatment including anger management, gang diversion, basic social skills, and behavior modification.

- **Glenwood Resource Center:** While open, Glenwood provided a wide range of treatment, outreach services, and habilitation services for individuals with severe intellectual disabilities. According to the HHS, a typical individual at Glenwood had an intellectual disability and an additional co-occurring condition, such as an eating and chewing disorder (dysphagia), ingesting inedible objects, self-injurious or assaultive behaviors, or other severe health and behavioral difficulties, including sexual offending. The Glenwood Resource Center officially ceased operations for patients in June 2024. The HHS continues to fund and maintain the campus that previously housed the Glenwood Resource Center.
- **[Independence MHI](#):** The Independence MHI provides active inpatient psychiatric treatment for adults, adolescents, and children who need acute psychiatric services. This includes specialized treatment of behaviorally complex youth. The most common diagnoses for the children and adolescents served are oppositional defiant and conduct disorders, depression and other mood disorders, attention deficit and hyperactivity disorders, post-traumatic stress disorder, and eating disorders. Treatment services provided include counseling, psychotropic medication, psychiatric rehabilitation classes, leisure skills and development, recreational activities, and discharge planning.
- **[Woodward Resource Center](#):** The Woodward Resource Center provides a wide range of treatment and habilitation services for individuals with severe intellectual disabilities. The goal of the Resource Center is to support individuals to live in the community of their choice. According to the HHS, a typical individual at Woodward has an intellectual disability and an additional co-occurring condition, such as an eating and chewing disorder (dysphagia), ingesting inedible objects, self-injurious or assaultive behaviors, or other severe health and behavioral difficulties, including sexual offending. The HHS uses a multidisciplinary team to provide an integrated service approach.

Funding

The facilities under the State-Operated Specialty Care appropriation receive an annual appropriation from the General Fund in the Health and Human Services Appropriations Act. The facilities also receive revenue from federal support, fees, rents and leases, and other sources.

Related Statutes and Administrative Rules

Iowa Code chapters [135C](#), [218](#), [222](#), [226](#), [229A](#), and [233A](#)

Iowa Administrative Code [441—28](#), [441—29](#), [441—30](#), [441—31](#), and [441—103](#)

Budget Unit Number

4000K610001

1595726

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Veterans County Grants

Purpose and History

The County Allocation Program began in FY 2007. The Program requires the Department of Veterans Affairs to annually allocate \$10,000, if funding is available, from the County Commission of Veterans Affairs Fund to each county. The moneys must be used for the administration and maintenance of the County Commission of Veterans Affairs office. Staff must agree to maintain the current spending level compared to the previous fiscal year. Each participating county is required to submit a detailed report to the Iowa Department of Veterans Affairs to identify how the county increased services to veterans with the allocated moneys.

Funds remaining in the County Commission of Veterans Affairs Fund after the allocations have been distributed to the counties will be used by the Department of Veterans Affairs to provide for County Commission of Veterans Affairs training programs. 2024 Iowa Acts, [House File 2663](#) (Veteran Service Officer Training Appropriations Act) allocated \$3,000 to each County Commission of Veterans Affairs to be used for national training and expenses of county veteran service officers. The funds for this allocation were appropriated from the Veterans Trust Fund.

The Department is required to submit a report by October 1 of each year to the General Assembly summarizing the impact of the County Allocation Program on increasing services to veterans at the county level.

Some of the most commonly reported uses of the moneys by the counties are as follows:

- State and national training.
- Increased office hours or personnel (salaries).
- Computers, copiers, printers, phones, and other office supplies.
- Veterans Information Management System (VIMS) software.
- Office rent, new offices, and furniture.
- Outreach.

Funding

Iowa Code section [35A.16](#) provides for a standing appropriation of \$990,000 for the Program. The moneys are intended to be used for outreach to veterans in each county's communities.

Related Statutes and Administrative Rules

Iowa Code section [35A.16](#)

Iowa Administrative Code [801—7](#)

Budget Unit Number

6700V140001

1595556

More Information

Iowa Department of Veterans Affairs: va.iowa.gov

List of County Veterans Service Offices: va.iowa.gov/counties

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

Other Funds Budget Unit Briefs

BUDGET UNIT BRIEF – FY 2027

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Behavioral Analysis Treatment — Autism Support Fund

Purpose

The Behavioral Analysis Treatment appropriation from the Autism Support Fund to the Department of Health and Human Services (HHS) provided infrastructure funding to expand facilities that provide behavioral analysis treatment for eligible individuals. The funds have been allocated by the HHS to the nonprofit organization [ChildServe](#), which provides specialized clinical, home, and community-based programs and services for children and young adults with developmental delays, disabilities, injuries, and other needs.

Funding

The one-time Behavioral Analysis Treatment appropriation from the Autism Support Fund was included in 2024 Iowa Acts, chapter [1157](#) (FY 2025 Health and Human Services Appropriations Act).

The Autism Support Fund may be expended for eligible individuals who are not eligible for coverage for applied behavior analysis treatment under the Medicaid Program or other private insurance. Payment for applied behavioral analysis treatment through the Fund is limited to only applied behavioral analysis treatment that is clinically relevant and only to the extent approved under the guidelines established by the HHS. Notwithstanding Iowa Code section [12C.7](#), interest and earnings on moneys in the Fund are credited to the Fund. Notwithstanding Iowa Code section [8.33](#), moneys credited to the Fund that remain unexpended or unobligated at the end of a fiscal year do not revert to any other fund. Since its establishment, the Fund has received allocations and transfers from the General Fund Health Program Operations appropriation to the HHS.

Related Statutes and Administrative Rules

Iowa Code section [225D.2](#)

Budget Unit Number

400071A007V

1595731

More Information

Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@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

Behavioral Health Continuity of Care — RIF

Purpose and History

2024 Iowa Acts, chapter [1161](#) (Behavioral Health Service System Act) established a Behavioral Health Service System under the control of the Iowa Department of Health and Human Services (HHS) responsible for implementing a statewide system for mental health and addiction disorders. The Act consolidated programs for mental health, behavioral health, and substance abuse into the Behavioral Health Division of the HHS. This new system divides the State into seven Behavioral Health Districts that are managed by Behavioral Health Administrative Services Organizations (BH-ASOs).

Funding

2021 Iowa Acts, chapter [177](#) (FY 2022 Taxation and Other Provisions Act), created a new Region Incentive Fund (RIF) in the Mental Health and Disability Services Regional Service Fund to provide additional funding to the former Mental Health and Disability Services (MHDS) Regions and specified the criteria under which an MHDS Region may apply for funding. The RIF consisted of moneys appropriated or credited to the RIF, with an initial appropriation of \$3.0 million in FY 2022. The RIF and the Mental Health and Disability Services Regional Service Fund were repealed in FY 2026 by 2024 Iowa Acts, chapter 1161.

2025 Iowa Acts, chapter [135](#) (Health and Human Services, Programs and Duties Act), created a supplemental appropriation for FY 2025 from the Region Incentive Fund to the HHS of an amount necessary to ensure the continuity of care for persons transferring from the MHDS system to the Behavioral Health Services System and for distribution to BH-ASOs to be used for expenses related to the Behavioral Health Services System.

Related Statutes and Administrative Rules

Iowa Code chapters [222](#), [225C](#), and [231](#)
Iowa Administrative Code [441—24](#)

Budget Unit Number

400071G010Q

Doc ID 1596013

More Information

Iowa Behavioral Health Service System:

hhs.iowa.gov/initiatives/system-alignment/behavioral-health-service-system

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Behavioral Health Service System Implementation — Region Incentive Fund (RIF)

Purpose and History

2024 Iowa Acts, [House File 2673](#) (Behavioral Health Service System Act), established a Behavioral Health Service System under the control of the Iowa Department of Health and Human Services (HHS) responsible for implementing a statewide system related to mental health and addiction disorders. The Act consolidated programs related to mental health, behavioral health, and substance abuse into the Behavioral Health Division of the HHS. This new system divides the State into seven Behavioral Health Districts that are managed by Behavioral Health Administrative Services Organizations (BH-ASOs).

Prior to the enactment of this Act, mental health services and programs in the State were managed by the Mental Health and Disability Services (MHDS) Regions. Disability services previously provided by the MHDS Regions will be transitioned from the local MHDS Regions to the HHS Division of Aging and Disability Services. Mental health services will be transitioned to the Behavioral Health Division. The HHS published a [transition plan](#) in June of 2024. The transition from the MHDS regional system to the Behavioral Health Service System will be completed on July 1, 2025.

Funding — Region Incentive Fund

2021 Iowa Acts, [Senate File 619](#) (FY 2022 Taxation and Other Provisions Act), created a new Region Incentive Fund in the Mental Health and Disability Services Regional Service Fund to provide additional funding to the MHDS Regions and specified the criteria in which an MHDS Region may apply for funding. The Region Incentive Fund consists of moneys appropriated or credited to the Region Incentive Fund, with an initial appropriation of \$3.0 million in FY 2022.

The Behavioral Health Service System Act appropriated \$1.0 million from the Region Incentive Fund to the HHS in FY 2025 to be used to implement the transition to the Behavioral Health Service System.

Related Statutes and Administrative Rules

Iowa Code chapters [222](#), [225C](#), and [231](#)
Iowa Administrative Code [441—24](#)

Budget Unit Number

400071F010Q

1595734

More Information

Iowa HHS Behavioral Health Service System:
hhs.iowa.gov/initiatives/system-alignment/behavioral-health-service-system
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

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Des Moines, Iowa 50319

515.281.3566

Central Data Repository — Region Incentive Fund (RIF)

Purpose and History

2024 Iowa Acts, [House File 2673](#) (Behavioral Health Service System Act) established a Behavioral Health Service System under the control of the Iowa Department of Health and Human Services (HHS) responsible for implementing a statewide system related to mental health and addiction disorders. The Act consolidated programs related to mental health, behavioral health, and substance abuse into the Behavioral Health Division of the HHS. This new system divides the State into seven Behavioral Health Districts that are managed by Behavioral Health Administrative Services Organizations (BH-ASOs).

The Act requires that the HHS establish and administer a central data repository for collecting and analyzing State, behavioral district, and contracted behavioral health provider data. BH-ASOs are required to report to the HHS information regarding demographics, expenditure data, and data concerning the behavioral health services provided in the BH-ASO's district. Behavioral health data will be collected and analyzed as necessary to issue cost estimates related to the Behavioral Health Service System while maintaining compliance with applicable federal and State privacy laws to ensure confidentiality of the data. Each individual receiving publicly funded services from an BH-ASO must have a record in the central data repository, with each individual being given a unique client identifier for purposes of identifying and tracking the individual's record. Data in the central data repository is required to be consistently labeled, formatted, and maintained with uniform methods for keeping statistical information.

Funding — Region Incentive Fund

2021 Iowa Acts, [Senate File 619](#) (FY 2022 Taxation and Other Provisions Act), created a new Region Incentive Fund in the Mental Health and Disability Services Regional Service Fund to provide additional funding to the MHDS Regions and specified the criteria under which an MHDS Region may apply for funding. The Region Incentive Fund consists of moneys appropriated or credited to the Region Incentive Fund, with an initial appropriation of \$3.0 million in FY 2022.

The Behavioral Health Service System Act appropriated \$645,000 from the Region Incentive Fund to the HHS for the establishment of a central data repository in FY 2025.

Related Statutes and Administrative Rules

Iowa Code chapter [225C](#)

Iowa Administrative Code [441—24](#)

Budget Unit Number

400071B010Q

1595732

More Information

Iowa HHS Behavioral Health Service System:

hhs.iowa.gov/initiatives/system-alignment/behavioral-health-service-system

LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@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

Health Program Operations — Pharmaceutical Settlement Account

Purpose

The annual Health and Human Services Act appropriates moneys from the Pharmaceutical Settlement Account (PSA) to the Department of Health and Human Services (HHS). Funds are used to supplement the annual General Fund appropriation to the HHS for Health Program Operations.

The HHS Health Program Operations appropriation funds the Iowa Medicaid Program and related programs, as well as the third-party performance-based contracts with private vendors that administer the Program. The majority of day-to-day business operations, including oversight of managed care organizations (MCOs), claims processing, and vendor and member support, is handled through private vendors. The Medicaid Program is the second-largest health care payor in Iowa.

Programs and Services

The Medicaid Program oversees contracts with private vendors to administer day-to-day operations of the Program in these contract areas:

- The External Quality Review Organization (EQRO) carries out review and quality assurance functions required by the federal Centers for Medicare and Medicaid Services (CMS). These functions are designed to ensure the integrity of the managed care program operations.
- Core Services processes all fee-for-service (FFS) claims, processes MCO capitation rates, operates systems including the Medicaid Management Information System (MMIS), and manages mailroom operations.
- The Quality Improvement Organization (QIO) provides clinical support such as performing all initial level of care (LOC) decisions for waiver and institutional care, approving MCO-recommended LOC changes and all FFS LOC reviews, providing utilization management and quality assurance for FFS members, and carrying out quality assurance for both the FFS and the managed care programs.
- Member Services is the State's Medicaid managed care enrollment broker. It provides customer services to the FFS population and provides assistance to members seeking issue resolution with the MCOs.
- Actuarial Contract establishes the managed care capitation rates and assists in the review of expenditures data.
- Pharmacy Services maintains the Preferred Drug List (PDL), which applies to all Medicaid members. In addition, this vendor processes prior authorization (PA) requests and answers the Pharmacy Hotline for FFS members. The vendor also collects drug rebates from manufacturers, responds to pharmacy provider questions, and processes FFS pharmacy claims.
- Program Integrity performs provider audits and recoveries of improper payments; identifies potential fraud, waste, and abuse; and makes referrals to law enforcement for investigations and prosecutions. Program Integrity also coordinates with other units within the HHS, the Attorney General's Office, Dental Benefit Managers (DBMs), the Medicaid Fraud Control Unit (MFCU), MCOs, and other federal

More Information

Iowa Medicaid Program: hhs.iowa.gov/programs/welcome-iowa-medicaid
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

and State agencies to promote payment and program integrity. It also provides oversight of the dental benefits and managed care entities' fraud, waste, and abuse programs and improper payment recoveries, and assists in validating managed care data.

- Provider Cost Audit (PCA) and Rate Setting perform rate setting, cost settlement and cost audit functions, and technical assistance to both providers and MCOs. Provider rates serve as the rate floor for MCOs unless otherwise negotiated.
- Provider Services enrolls all Medicaid providers, including FFS and managed care. Provider Services provides direct support to providers in the FFS programs and coordinates with the MCOs to provide training to providers. In addition, Provider Services gives assistance to providers seeking issue resolution with the MCOs.
- Revenue Collections carries out Third Party Liability (TPL) functions for FFS members and estate recovery for all members.

The [Autism Support Program \(ASP\)](#) provides applied behavior analysis (ABA) services to children under 14 years of age who are not eligible for ABA services through Medicaid or private health insurance. ASP applicants must meet diagnostic and financial requirements. The ASP is administered by the Division of Aging and Disability Services.

The [Health Insurance Premium Payment \(HIPP\) Program](#) reimburses individuals and families for private health insurance plans if they qualify for Medicaid. HIPP is used to save money for the State by determining whether a private health plan is cost-effective compared to Medicaid. The Program also allows eligible individuals and families to keep or enroll in their desired plan at no cost.

The [Iowa Poison Control Center \(IPCC\)](#) provides telephone access to emergency poison information and treatment through the poison control hotline (1.800.222.1222). Calls are answered by trained staff with the goal of reducing emergency department visits and fatalities through in-home treatment.

Funding

The PSA, under the authority of the HHS, collects moneys from legal settlements with prescription drug manufacturers relating to pharmaceuticals provided by the Medicaid program. Revenues to the PSA are required to be used for technology upgrades for the Medicaid program. Revenues to the PSA are estimated to generate approximately \$234,000 annually.

Related Statutes and Administrative Rules

Iowa Code chapters [225D](#), [249A](#), [249B](#), [249F](#), [249L](#), [249M](#), and [249N](#)
Iowa Administrative Code [441—73](#) through [441—91](#) and [441—22](#)

Budget Unit Number

4000N260173

Doc ID 1520279

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

HHS Opioid Abatement — OSF

Background

2025 Iowa Acts, [House File 1038](#) (Opioid Settlement Fund Act), amended Iowa Code section [12.51](#) (Opioid Settlement Fund) to require that 75.0% of the moneys in the [Opioid Settlement Fund \(OSF\)](#) be annually appropriated to the Department of Health and Human Services (HHS) and 25.0% be appropriated to the Office of the Attorney General (AG's Office) beginning in FY 2026 through FY 2030 to help abate the opioid crisis in Iowa. The HHS and the AG's Office are required to disburse the moneys appropriated from the OSF in accordance with the national opioid settlement agreements.

Revenues

Revenues deposited into the OSF come from settlement agreements related to the opioid crisis. Settlement amounts fluctuate each fiscal year and are subject to change as litigation continues. Notwithstanding Iowa Code section [12C.7](#), interest and earnings on moneys in the OSF are credited to the OSF.

Related Statutes

Iowa Code section [12.51](#)

Budget Unit Number

4000854011P

Doc ID 1595997

More Information

Iowa Department of Health and Human Services: hhs.iowa.gov
Iowa Office of the Attorney General: iowaattorneygeneral.gov
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@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

Medical Assistance — Health Care Trust Fund

Background

[Medical Assistance \(Medicaid\)](#) is a joint federal and state-funded entitlement program that provides medical assistance to certain low-income individuals who are aged, blind, disabled, or pregnant and to children or members of families with dependent children.

Created in 1965 by Title XIX of the Social Security Act, the Medicaid program gave each state the freedom to design its own program by establishing eligibility standards; determining the type, scope, amount, and duration of services; setting service rates; and administering its own program. In Iowa, Medicaid is managed by the Department of Health and Human Services (HHS).

The Department implemented the IA Health Link managed care program for the majority of the Medicaid population on April 1, 2016. Most Medicaid members are now being served by the following three managed care organizations (MCOs): Amerigroup, Iowa Total Care, and Molina Healthcare. The MCOs provide comprehensive health care services including physical health, pharmacy, behavioral health, and long-term supports and services. The Iowa Medicaid program continues to operate a limited Fee-for-Service (FFS) program for the Medicaid members not enrolled in managed care.

The federal [Patient Protection and Affordable Care Act](#), more commonly referred to as the Affordable Care Act (ACA), was signed into law on March 23, 2010, giving states the option to expand their Medicaid programs to all adults ages 19 through 64 with income at or below 133.0% of the federal poverty level (FPL). Through 2013 Iowa Acts, chapter [138](#) (FY 2014 Health and Human Services Appropriations Act), Iowa expanded Medicaid eligibility and created the Iowa Health and Wellness Plan (IHAWP).

The most recent enrollment, expenditure estimates, and Federal Medical Assistance Percentage (FMAP) rates for Medicaid and the IHAWP are available on the Iowa General Assembly [website](#):

Funding

The HHS receives an annual standing appropriation from the Health Care Trust Fund (HCTF) to supplement the annual General Fund appropriation for Medicaid. 2024 Iowa Acts, [House File 2698](#) (FY 2025 Health and Human Services Appropriations Act), codified the appropriation, requiring any funds remaining in the HCTF at the close of a fiscal year to be appropriated to the HHS for the Medicaid program. Prior to FY 2025, the annual Health and Human Services Appropriations Act appropriated the balance of the HCTF to the HHS.

The HCTF is funded from taxes and fees on tobacco and vapor products. 2007 Iowa Acts, chapter [17](#) (Cigarette/Tobacco Tax Increases and Health Care Trust Fund Act), increased the cigarette tax rate from \$0.36 per pack of 20 cigarettes to \$1.36 per pack and increased the tobacco tax rate from 22.0% of the wholesale cost to 50.0% of the wholesale cost. In addition, language in 2007 Iowa Acts, chapter [186](#) (Department of Revenue Technical and Policy Act), taxed cigars at 50.0% of the wholesale price or \$0.50 per cigar, whichever is less. The revenues from the taxes were deposited in the newly created HCTF

More Information

Iowa Medicaid: hhs.iowa.gov/programs/welcome-iowa-medicaid
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

beginning July 1, 2007. 2013 Iowa Acts, chapter [138](#) (FY 2014 Health and Human Services Appropriations Act), amended the law so that all tax receipts related to the sale of tobacco are deposited into the HCTF beginning July 1, 2013. 2024 Iowa Acts, [chapter 1180](#), created fees and penalties related to the sale of vapor products, which are required to be deposited into the HCTF.

Revenues deposited into the HCTF are estimated to be approximately \$152.8 million in FY 2026. Revenues have been decreasing as individuals have quit or reduced their use of tobacco products or switched to e-cigarette products, which are not taxed.

Related Statutes and Administrative Rules

Iowa Code chapters [249A](#) and [249N](#)

Iowa Code sections [453A.35](#) and [453A.35A](#)

Budget Unit Number4000N330955

4000N330955

Doc ID 1595739

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Medical Assistance — Hospital Health Care Access Trust Fund

Background

[Medical Assistance \(Medicaid\)](#) is a joint federal and state-funded entitlement program that provides medical assistance to certain low-income individuals who are aged, blind, disabled, or pregnant and to children or members of families with dependent children.

Created in 1965 by Title XIX of the Social Security Act, the Medicaid program gave each state the freedom to design its own program by establishing eligibility standards; determining the type, scope, amount, and duration of services; setting service rates; and administering its own program. In Iowa, Medicaid is managed by the Department of Health and Human Services (HHS).

The Department implemented the IA Health Link managed care program for the majority of the Medicaid population on April 1, 2016. Most Medicaid members are now being served by the following three managed care organizations (MCOs): Amerigroup, Iowa Total Care, and Molina Healthcare. The MCOs provide comprehensive health care services including physical health, pharmacy, behavioral health, and long-term supports and services. The Iowa Medicaid program continues to operate a limited Fee-for-Service (FFS) program for the Medicaid members not enrolled in managed care.

The federal [Patient Protection and Affordable Care Act](#), more commonly referred to as the Affordable Care Act (ACA), was signed into law on March 23, 2010, giving states the option to expand their Medicaid programs to all adults ages 19 through 64 with income at or below 133.0% of the federal poverty level (FPL). Through 2013 Iowa Acts, chapter [138](#) (FY 2014 Health and Human Services Appropriations Act), Iowa expanded Medicaid eligibility and created the Iowa Health and Wellness Plan (IHAWP).

The most recent enrollment, expenditure estimates, and Federal Medical Assistance Percentage (FMAP) rates for Medicaid and the IHAWP are available on the Iowa General Assembly [website](#).

Funding

The annual Health and Human Services Appropriations Act appropriates funds from the Hospital Health Care Access Trust Fund (HHCATF) to the HHS. The appropriation supplements the annual General Fund appropriation for Medicaid and allows the State to draw federal matching funds, resulting in a net increase for Medicaid revenue.

The HHCATF is funded from a Medicaid provider tax on hospitals. 2010 Iowa Acts, chapter [1135](#) (Health Care Access Assessment Act), created the Hospital Health Care Access Assessment Program and imposed a hospital health care access assessment on privately owned hospitals paid on a prospective payment system (PPS) basis by Medicare and Medicaid. Revenue received from the assessment is deposited into the HHCATF under the authority of the HHS. The HHCATF is used to provide a supplemental appropriation to the Medicaid program, matched with federal financial participation,

More Information

Iowa Medicaid: hhs.iowa.gov/programs/welcome-iowa-medicaid
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

intended to increase hospital reimbursement for PPS hospitals to the upper payment limit. This payment, to the extent possible, is intended to offset the cost of the assessment. The hospital assessment is based on 1.26% of net patient revenue, as specified by each hospital's FY 2008 Medicare cost report and is estimated to collect \$33.9 million annually.

Related Statutes and Administrative Rules

Iowa Code chapters [249A](#), [249M](#), and [249N](#)

Iowa Administrative Code [441—36](#)

Budget Unit Number

4000N310445

Doc ID 1595738

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



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Des Moines, Iowa 50319

515.281.3566

Medical Assistance — Medicaid Fraud Fund

Background

[Medical Assistance \(Medicaid\)](#) is a joint federal and state-funded entitlement program that provides medical assistance to certain low-income individuals who are aged, blind, disabled, or pregnant and to children or members of families with dependent children.

Created in 1965 by Title XIX of the Social Security Act, the Medicaid program gave each state the freedom to design its own program by establishing eligibility standards; determining the type, scope, amount, and duration of services; setting service rates; and administering its own program. In Iowa, Medicaid is managed by the Department of Health and Human Services (HHS).

The Department implemented the IA Health Link managed care program for the majority of the Medicaid population on April 1, 2016. Most Medicaid members are now being served by the following three managed care organizations (MCOs): Amerigroup, Iowa Total Care, and Molina Healthcare. The MCOs provide comprehensive health care services including physical health, pharmacy, behavioral health, and long-term supports and services. The Iowa Medicaid program continues to operate a limited Fee-for-Service (FFS) program for the Medicaid members not enrolled in managed care.

The federal [Patient Protection and Affordable Care Act](#), more commonly referred to as the Affordable Care Act (ACA), was signed into law on March 23, 2010, giving states the option to expand their Medicaid programs to all adults ages 19 through 64 with income at or below 133.0% of the federal poverty level (FPL). Through 2013 Iowa Acts, chapter [138](#) (FY 2014 Health and Human Services Appropriations Act), Iowa expanded Medicaid eligibility and created the Iowa Health and Wellness Plan (IHAWP).

The most recent enrollment, expenditure estimates, and Federal Medical Assistance Percentage (FMAP) rates for Medicaid and the IHAWP are available on the Iowa General Assembly [website](#).

Funding

The HHS receives an annual standing appropriation from the Medicaid Fraud Fund (MFF) to supplement the annual General Fund appropriation for Medicaid. 2024 Iowa Acts, [House File 2698](#) (FY 2025 Health and Human Services Appropriations Act), codified the appropriation, requiring any funds remaining in the MFF at the close of a fiscal year to be appropriated to the HHS for the Medicaid program. Prior to FY 2025, the annual Health and Human Services Appropriations Act appropriated the balance of the MFF to the HHS.

The MFF, under the authority of the Department of Inspections, Appeals, and Licensing (DIAL), consists of revenue from penalties, recouped investigative costs, and receipts received as a result of prosecutions stemming from DIAL investigations and audits to ensure compliance with the Medicaid program. Revenues to the MFF are estimated to generate approximately \$150,000 annually.

More Information

Medicaid and Public Assistance Fraud: dial.iowa.gov/i-need/report/medicaid-public-assistance-fraud
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

Related Statutes and Administrative Rules

Iowa Code chapters [249A](#) and [249N](#)

Iowa Code section [249A.50](#)

Budget Unit Number

4000N24006R

Doc ID 1520278

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Medical Assistance — Quality Assurance Trust Fund

Background

[Medical Assistance \(Medicaid\)](#) is a joint federal and state-funded entitlement program that provides medical assistance to certain low-income individuals who are aged, blind, disabled, or pregnant and to children or members of families with dependent children.

Created in 1965 by Title XIX of the Social Security Act, the Medicaid program gave each state the freedom to design its own program by establishing eligibility standards; determining the type, scope, amount, and duration of services; setting service rates; and administering its own program. In Iowa, Medicaid is managed by the Department of Health and Human Services (HHS).

The Department implemented the IA Health Link managed care program for the majority of the Medicaid population on April 1, 2016. Most Medicaid members are now being served by the following three managed care organizations (MCOs): Amerigroup, Iowa Total Care, and Molina Healthcare. The MCOs provide comprehensive health care services including physical health, pharmacy, behavioral health, and long-term supports and services. The Iowa Medicaid program continues to operate a limited Fee-for-Service (FFS) program for the Medicaid members not enrolled in managed care.

The federal [Patient Protection and Affordable Care Act](#), more commonly referred to as the Affordable Care Act (ACA), was signed into law on March 23, 2010, giving states the option to expand their Medicaid programs to all adults ages 19 through 64 with income at or below 133.0% of the federal poverty level (FPL). Through 2013 Iowa Acts, chapter [138](#) (FY 2014 Health and Human Services Appropriations Act), Iowa expanded Medicaid eligibility and created the Iowa Health and Wellness Plan (IHAWP).

The most recent enrollment, expenditure estimates, and Federal Medical Assistance Percentage (FMAP) rates for Medicaid and the IHAWP are available on the Iowa General Assembly [website](#).

Funding

The annual Health and Human Services Appropriations Act appropriates funds from the Quality Assurance Trust Fund (QATF) to the Department of Health and Human Services (HHS). The appropriation supplements the annual General Fund appropriation for Medicaid and allows the State to draw federal matching funds, resulting in a net increase for Medicaid revenue.

The QATF is funded from a Medicaid provider tax on nursing facilities. 2009 Iowa Acts, chapter [160](#) (Nursing Facility Assessment Act), imposed a quality assurance assessment (tax) on nursing facilities for each patient day. The assessment applies to all for-profit and nonprofit private nursing facilities but not to State nursing facilities. Revenue received from the assessment is deposited in the QATF under the authority of the HHS. The Fund is used to provide a supplemental appropriation to the Medicaid program, matched with federal financial participation, which is intended to increase nursing facility reimbursement. This payment, to the extent possible, is intended to offset the cost of the assessment to nursing facilities. The nursing facility assessment fee was increased from 3.95% to 6.00% beginning April 1, 2023. Revenue from the assessment fee is estimated to be \$111.2 million annually.

More Information

Iowa Medicaid: hhs.iowa.gov/programs/welcome-iowa-medicaid
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

Related Statutes and Administrative Rules

Iowa Code chapter [249L](#)

Iowa Administrative Code [441—36](#)

Budget Unit Number

4000N340985

Doc ID 1520282

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Opioid Initiatives — OSF

Background

This appropriation of \$29.0 million will support multiple initiatives related to substance use disorder treatment, recovery, and prevention. The funds are allocated for specific purposes in the following amounts:

- \$3.0 million to [YSS](#) in Ames to support the development of a recovery-focused high school and workforce training center for youth in recovery from substance use disorder.
- \$5.0 million to [UCS Healthcare](#) in Des Moines to support currently and formerly incarcerated individuals and to sustain established infrastructure for dispensing medications for opioid use disorder services in rural and underserved areas.
- \$1.5 million for the behavioral health administrative services organization (ASO), [Iowa Primary Care Association \(Iowa PCA\)](#), to contract with [Flowstate Health](#) in Council Bluffs to ensure inmates receive necessary mental health and substance use care.
- \$2.0 million to [Agape Community Services](#) in Sioux City for a recovery housing and post-treatment support project.
- \$2.0 million for Iowa PCA to contract with [Sieda Community Action](#) in Ottumwa, [Pathways Behavioral Services](#) in Waterloo, [Area Substance Abuse Council \(ASAC\)](#) in Cedar Rapids, and [Alcohol and Drug Dependency Services \(ADDS\)](#) in Burlington to provide post-overdose response services.
- \$4.5 million to [Full Circle Recovery](#) in Council Bluffs and Des Moines, [Center of Attention](#) in Waterloo, [CRUSH of Iowa](#) in Cedar Rapids, [Rise Recovery Center](#) in Des Moines, and [Rediscover](#) in Clinton to establish recovery community centers.
- \$1.5 million to Barikiwa in Des Moines and [One City United](#) in Waterloo to establish recovery cafes to support addiction recovery and prevention.
- \$1.5 million to [House of Mercy](#) in Des Moines, ASAC in Cedar Rapids, [Rosecrance](#) in Sioux City, and [Heartland Family Service](#) in Council Bluffs to provide recovery respite for women who are in substance use disorder treatment or recovery.
- \$3.0 million to [Community and Family Resources](#) in Fort Dodge.
- \$2.0 million to [Vera French](#) in Davenport.
- \$3.0 million for nonprofit organizations that submit a proposal to the Department of Health and Human Services (HHS) for development of recovery housing.

Funding

2025 Iowa Acts, [House File 1038](#) (Opioid Settlement Fund Act), authorized the \$29.0 million supplemental appropriation in FY 2025 from the [Opioid Settlement Fund](#) to the HHS to be allocated to the initiatives.

Related Statutes

Iowa Code section [12.51](#)

More Information

Iowa Department of Health and Human Services: hhs.iowa.gov
LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

Budget Unit Number

4000K69011P

Doc ID 1596000

BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

988 Suicide and Crisis Line — Region Incentive Fund (RIF)

Purpose and History

2024 Iowa Acts, [House File 2673](#) (Behavioral Health Service System Act), established a Behavioral Health Service System under the control of the Iowa Department of Health and Human Services (HHS) responsible for implementing a statewide system related to mental health and addiction disorders. The Act consolidated programs related to mental health, behavioral health, and substance abuse into the Behavioral Health Division of the HHS. This new system divides the State into seven Behavioral Health Districts which are managed by Behavioral Health Administrative Services Organizations (BH-ASOs).

The 988 Suicide and Crisis Lifeline is a national network of local crisis centers that provide free and confidential emotional support to people in suicidal crisis or emotional distress. The 988 Lifeline is available 24 hours a day, seven days a week through calling or texting 9-8-8 on a phone, or online through the online [988 Suicide and Crisis Lifeline](#).

Funding — Region Incentive Fund

2021 Iowa Acts, [Senate File 619](#) (FY 2022 Taxation and Other Provisions Act), created a new Region Incentive Fund in the Mental Health and Disability Services Regional Service Fund to provide additional funding to the MHDS Regions and specified the criteria under which an MHDS Region may apply for funding. The Region Incentive Fund consists of moneys appropriated or credited to the Region Incentive Fund, with an initial appropriation of \$3.0 million in FY 2022.

The Behavioral Health Service System Act appropriated \$3.0 million from the Region Incentive Fund to the HHS in FY 2025 to support the Statewide 988 Suicide and Crisis Line.

Related Statutes and Administrative Rules

Iowa Code chapter [225C](#)

Iowa Administrative Code [441—24](#)

Budget Unit Number

400071C010Q

1595733

More Information

Department of Health and Human Services Mental Health: hhs.iowa.gov/mental-health
LSA Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov