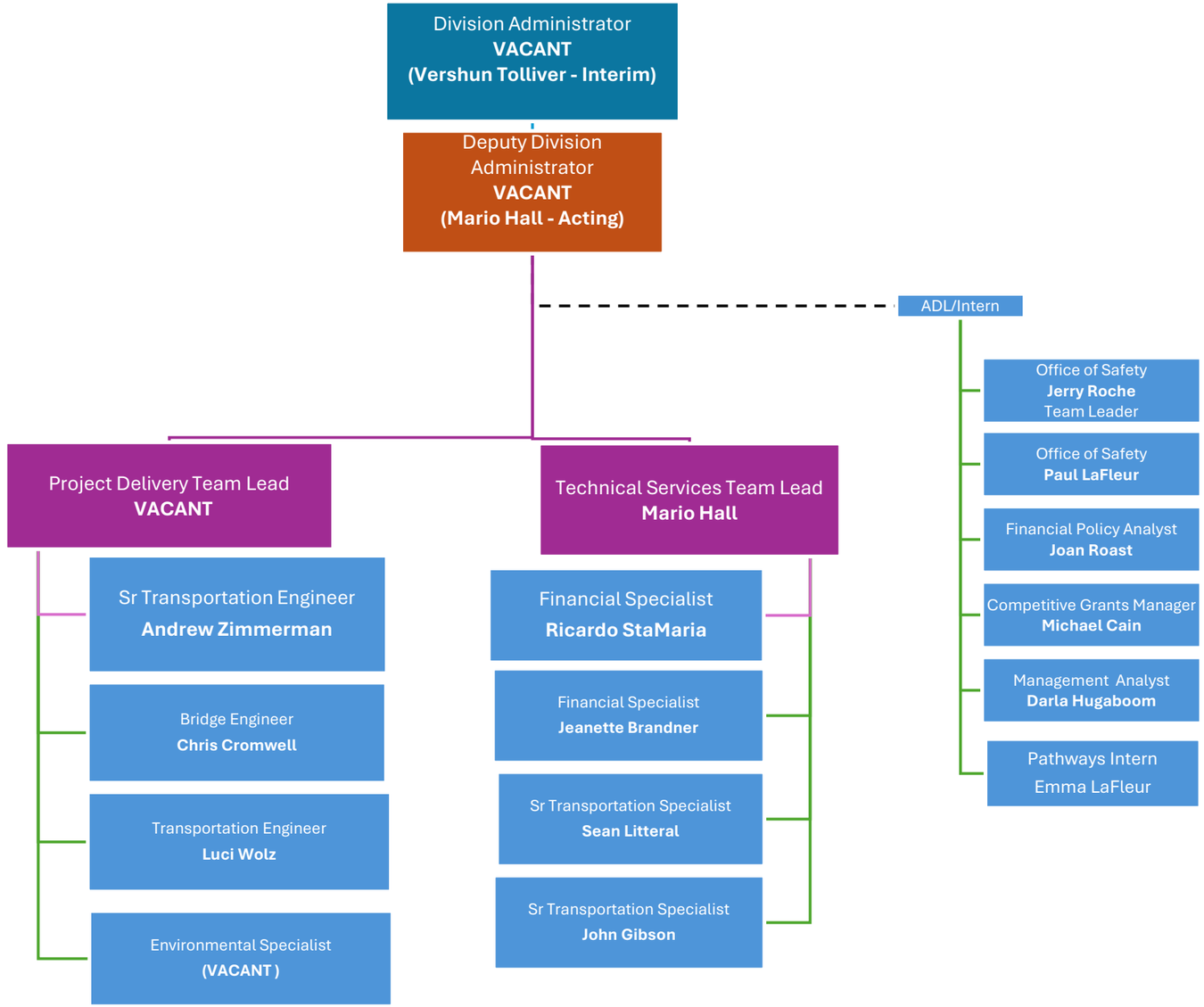Iowa Division – 12 FTE Ceiling - March 2026