BUDGET RECAP FOR FY 2025 – FY 2027

The 2026 General Assembly passed a balanced budget for FY 2027 and also revised the FY 2026 General Fund budget through the enactment of HF 2739 (Health Maintenance Organization Taxes, Supplemental Appropriations, and Transfers Act).

General Fund Summary

The following information provides a summary of the General Fund budgets for year-end FY 2025, revised FY 2026, and FY 2027.

Fiscal Year 2025.

The FY 2025 General Fund budget ended the fiscal year with total resources (receipts plus carryforward funds) of $10.831 billion. This was an increase of $218.2 million (2.1%) compared to FY 2024. Year-end net appropriations for FY 2025 totaled $8.949 billion. Net appropriations for FY 2025 represented an increase of $389.2 million (4.5%) compared to FY 2024. Fiscal year 2025 ended with a General Fund surplus of $1.882 billion. For additional information on the FY 2025 General Fund budget, see the following report: State of Iowa FY 2025 Year-End Report on General Fund Revenues and Appropriations.

Fiscal Year 2026.

The initial FY 2026 budget was enacted during the 2025 Legislative Session and was based on total available resources of $11.031 billion and total appropriations, after a line-item veto of $1.5 million and before estimated reversions, of $9.423 billion, resulting in an estimated ending balance of $1.613 billion.

During the 2026 Legislative Session, the estimate of available resources decreased to $11.014 billion. The net total decrease was $16.7 million, which was due to several factors. First, the October Revenue Estimating Conference (REC) revised its forecast downward in part due to the passage of the One Big Beautiful Bill Act (OBBBA). Revenue estimates were downwardly revised again at the March 2026 REC, and after the passage of several Acts, which were estimated to reduce General Fund revenue. Second, the amount transferred from the Taxpayer Relief Fund (TPRF) to the General Fund increased. This occurred because the transfer from the TPRF is based on the difference between actual net revenue (receipts subtotal) and net appropriations, and estimated revenue declined. Third, the General Assembly made an additional transfer of $347.0 million from the TPRF to the General Fund to offset revenues reduced due to the OBBBA. In addition, the General Assembly passed a supplemental appropriation of $89.0 million for Medical Assistance. The revised total net appropriations for FY 2026 are estimated to be $9.496 billion, resulting in an estimated General Fund surplus of $1.519 billion.

Fiscal Year 2027.

The FY 2027 General Fund budget, as passed by the 2026 General Assembly and prior to signature by the Governor, was based on total available resources of $10.510 billion. This includes the March 2026 REC revenue estimate of $8.472 billion, revenue adjustments enacted after the March REC meeting of $-67.1 million, a surplus carryforward of $1.488 billion, and a transfer from the TPRF of $617.8 million (**Figure 1**). The General Assembly appropriated $9.645 billion from the General Fund for FY 2027.

The Governor exercised a line-item veto on an appropriation in HF 2783 (FY 2027 Education Appropriations Act) for $500,000 to the Department of Education for School District Electronic Mail Security. The Governor also vetoed SF 2320 (Concurrent Enrollment, Course Delivery Methods Bill), which amended the standing appropriation for State Foundation School Aid. The Bill would have increased the estimated appropriation for State Foundation School Aid by $626,000 in FY 2027. These two vetoes reduced FY 2027 General Fund appropriations by $1.1 million and resulted in appropriations of $9.644 billion which is $163.8 million below the expenditure limitation of $9.808 billion. The Governor's veto also decreased the estimated FY 2027 transfer from the TPRF to the General Fund to $617.2 million, which is determined based upon the difference between actual net revenue (receipts subtotal in **Figure 1**) and net appropriations.

The FY 2027 total appropriations represent an increase of $134.5 million (1.4%) compared to the revised FY 2026 appropriations total. The General Fund surplus for FY 2027 is currently estimated at $870.8 million (**Figure 1**).

Figure 1

Projected Condition of the General Fund

In Millions

	Actual FY 2025	Revised FY 2026	Enacted FY 2027
Resources			
Net Receipts	$ 8,942.2	$ 8,111.1	$ 8,471.6
Revenue Adjustments	0.0	- 8.6	- 67.1
Receipts Subtotal	8,942.2	8,102.5	8,404.5
Surplus Carryforward	1,885.7	1,868.2	1,488.0
Transfer from the TPRF	3.3	696.7	617.2
Transfer from the TPRF – OBBBA		347.0	0.0
Total Available Resources	$ 10,831.1	$ 11,014.3	$ 10,509.7
Expenditure Limitation			***$ 9,807.8***
Estimated Appropriations			
Appropriations	$ 8,970.7	$ 9,420.4	$ 9,645.1
Supplemental/Deappropriations	- 2.0	89.0	0.0
Vetoes	0.0	0.0	- 1.1
Total Appropriations	$ 8,968.7	$ 9,509.4	$ 9,644.0
Reversions	- 20.0	- 13.6	- 5.0
Net Appropriations	$ 8,948.7	$ 9,495.8	$ 9,639.0
Ending Balance - Surplus	$ 1,882.4	$ 1,518.5	$ 870.8

NOTE: Vetoes reflect line-item vetoes and the veto of SF 2320 (Concurrent Enrollment, Course Delivery Methods Bill), which amended the standing appropriation for State Foundation School Aid.

Significant General Fund Appropriations.

Enacted appropriations totaled $9.644 billion from the General Fund for FY 2027. This represents an increase of $134.5 million (1.4%) compared to revised FY 2026 appropriations. The largest increase to General Fund appropriations was for State Foundation School Aid. Senate File 2201 (Supplemental State Aid Act) was signed into law on February 26, 2026. The Act increased funding for State Foundation School Aid by $75.2 million.

Estimated increases to standing appropriations also account for several changes. The standing appropriation for Education Savings Accounts increased by $21.8 million due to estimated enrollment increases. The standing appropriation for the Homestead Tax Credit is also estimated to increase to $11.6 million, and the appropriation for Commercial and Industrial Property Tax Replacement is estimated to decrease by $14.1 million as the appropriation is phased out.

Figure 2 lists changes to appropriations that significantly impacted total FY 2027 General Fund appropriations.

Figure 2

Significant Changes to General Fund Appropriations

Appropriation	Est. Net FY 2026	Enacted FY 2027	Change	Percent Change
Board of Regents	$ 586.9	$ 586.0	$ -1.0	-0.2%
Comm & Industrial Prop Tax Replacement	36.7	22.6	-14.1	-38.5%
Community Colleges General Aid	243.4	246.9	3.5	1.4%
Department of Corrections	449.9	455.7	5.8	1.3%
Charter Schools - Standing	12.3	19.1	6.8	55.4%
Education Savings Accounts - Standing	327.9	349.6	21.8	6.6%
Education Support Personnel Salary Supplement	0.0	7.0	7.0	N/A
Homestead Tax Credit Aid	162.5	174.1	11.6	7.1%
Judicial Branch	221.8	222.3	0.5	0.2%
Medical Assistance	1,992.6	1,992.6	0.0	0.0%
Public Defender	35.5	38.6	3.1	8.7%
Department of Public Safety	146.8	150.2	3.4	2.3%
Special Education Division	5.0	10.0	5.0	100.0%
State Foundation School Aid	3,882.8	3,958.0	75.2	1.9%
State-Operated Specialty Care	102.3	100.2	-2.1	-2.1%
Subtotal	$ 8,206.4	$ 8,332.9	$ 126.5	1.5%
All Other Net Appropriations	1,303.0	1,311.1	8.1	0.6%
Total	$ 9,509.4	$ 9,644.0	$ 134.5	1.4%

Note: Totals may not add due to rounding.

General Fund Revenue Adjustments.

The General Assembly passed 11 Acts that are estimated to reduce General Fund revenues over multiple fiscal years beginning in FY 2026 (**Figure 3**). The most significant of these were [HF 2757](#) (Nuclear Electric Generation Facilities, Sales Tax Exemption Act) and [HF 2739](#) (Health Maintenance Organization Taxes, Supplemental Appropriations, and Transfers Act). House File 2757 creates a sale and use tax exemption and refund for the construction and expansion of nuclear energy facilities. The Act is estimated to reduce General Fund revenue by $20.1 million in FY 2027, $13.8 million in FY 2028, and $7.0 million in FY 2029. House File 2739 requires Health Maintenance Organizations (HMOs) to pay a health care-related tax of 3.5% of taxable funds from January 1, 2026, through September 30, 2026. After that time, the tax rate will be 0.95%. The Act retroactively exempts HMOs from the insurance premium tax, which is deposited into the General Fund. As a result, the Act is estimated to decrease General Fund revenue by $6.6 million in FY 2026 and $13.2 million in FY 2027.

Figure 3

General Fund Revenue Adjustments by Act

In Millions

Act No.	Act Title	Enacted FY 2026	Enacted FY 2027
HF 960	Communications Network Equipment Sales Tax Exemption Act	0.0	- 0.9
HF 990	Cannabidiol Dispensaries, Maximum Number of Licensees Act	0.0	0.2
HF 2739	Health Maintenance Organization Taxes, Supplemental Appropriations, and Transfers Act	- 6.6	- 13.2
HF 2757	Nuclear Electric Generation Facilities, Sales Tax Exemption Act	0.0	- 20.1
HF 2768	Administration and Regulation Appropriations Act	0.0	- 12.8
HF 2783	Education Appropriations Act	0.0	- 0.6
HF 2799	Economic Development, Tax Credit Programs and Load Forecasting Act	0.0	- 0.8
SF 2168	Reemployment Case Management and Unemployment Insurance Processing Act	0.0	- 1.5
SF 2231	Educational Programs, Eligibility of Sectarian Programs and Costs Act	0.0	- 0.5
SF 2289	Gambling, State Building Code, and Residential Care Facilities Act	0.0	- 7.8
SF 2492	Corporate Income Tax, Section 951A Income Act	- 2.1	- 9.2
Total Revenue Adjustments		$ - 8.6	$ - 67.1

State Reserve Funds and Taxpayer Relief Fund.

The combined balance in the State's reserve funds is estimated to total $840.4 million at the conclusion of FY 2027, which fills the reserves to the statutory maximum of 10.0% of the adjusted revenue estimate. The estimated balances of the Cash Reserve Fund and the Economic Emergency Fund are $630.3 million and $210.1 million, respectively.

The TPRF is estimated to have a balance totaling $2.574 billion at the conclusion of FY 2027. The Fund has an estimated beginning balance of $3.112 billion. As a result of enacted appropriations, $617.2 million is estimated to be transferred from the TPRF to the General Fund for FY 2027.

Medicaid and Health Maintenance Organization Taxes

House File 2739 (Health Maintenance Organization Taxes, Supplemental Appropriations, and Transfers Act) requires HMOs to pay a health care-related tax of 3.5% of taxable funds from January 1, 2026, through September 30, 2026. After that time, the tax rate will be 0.95%. The Act retroactively exempts HMOs from the insurance premium tax. This tax will be deposited into the Medicaid MCO Health Care Tax Fund, which was created by the Act. This Fund is required to be used by the Department of Health and Human Services (HHS) to fund the Medical Assistance Program. The Act is estimated to increase revenue available to the Medical Assistance Program, which is funded from General Fund and Other Fund sources, by $6.6 million in FY 2026, $165.2 million in FY 2027, and $16.4 million in FY 2028.

Other Fund Summary – FY 2027

The General Assembly appropriated a total of $1.612 billion from 37 different funds for FY 2027. After line-item vetoes, appropriations from Other Funds totaled $1.509 billion. Appropriations from the Primary Road Fund ($418.7 million), the RIIF ($267.5 million), and the Health Care Trust Fund ($137.6 million) were the largest totals appropriated from a single non-General Fund source. The General Assembly also appropriated $153.7 million from federal funds received from the Temporary Assistance for Needy Families Block Grant.

The General Assembly also appropriated funds from the Opioid Settlement Fund and the HHS Information Technology Fund. The Governor line-item vetoed an appropriation of $3.0 million for an Opioid Treatment Program from the Opioid Settlement Fund in HF 2782 (FY 2027 Health and Human Services Appropriations Act). The Governor line-item vetoed four appropriations totaling $100.5 million from the HHS Information Technology Fund. The Governor also vetoed a transfer of unencumbered interest earned in the State and Local Fiscal Recovery Fund and the Coronavirus Relief Fund into the HHS Information Technology Fund.

Future Fiscal Years

During the 2026 Legislative Session, the General Assembly enacted several measures affecting annual appropriations beginning in FY 2028. These actions include establishing new standing appropriations, amending or repealing existing standing appropriations, and appropriating funds for projects over multiple years.

The following Acts made changes to General Fund appropriations that meet the criteria above:

- House File 2493 (Eligibility for Statewide Preschool Program Act) expands Statewide Voluntary Preschool Program (SWVPP) eligibility. This Act is estimated to increase the standing appropriation for State Foundation School Aid by a maximum of $949,000 annually beginning in Y 2028.
- House File 2754 (Private Schools and Charter Schools Act) allows for community-based providers to directly participate in the SWVPP. The Act may increase SWVPP participation and therefore increase the General Fund appropriation for State Foundation School Aid beginning in FY 2028. Currently, funding for participation in SWVPP is provided through State Foundation School Aid payments at a cost of $4,074 per pupil.
- House File 2800 (FY 2027 Standing Appropriations Act) amends State Foundation School Aid and creates a new standing appropriation.
  - The Act also creates a new standing General Fund appropriation of $10.0 million per year to the Department of Education for the Division of Special Education beginning in FY 2028.
  - The Act extends reorganization incentives for eligible school districts. This change may increase the General Fund appropriation for State Foundation School Aid, but the fiscal impact of the reorganization incentives is currently unknown. The fiscal impact will depend

on the number of districts eligible to receive supplementary weighting for whole grade sharing and joint employment, as well as the number of districts that start or continue to make progress toward reorganization.

- Senate File 2472 (Property Taxation Act) repeals two standing appropriations.
  - The Act decreases the uniform levy rate for FY 2029 and succeeding fiscal years. The uniform levy rate per $1,000 of taxable valuation will be $5.10 for FY 2029 and $4.90 for FY 2030 and beyond. This change is estimated to increase the General Fund appropriation for State Foundation School Aid by $74.4 million in FY 2029, $127.0 million in FY 2030, and $132.7 million in FY 2031 and future years.
  - The Act repeals the Homestead Property Tax Credit Act appropriation gradually. The appropriation will be phased out over three years beginning in FY 2028 and ending in FY 2030. The appropriation will decrease by one-third each year, with the FY 2027 funding used as a base.
  - The Act repeals the $125.5 million standing appropriation for the Two-Tiered Assessment appropriation (Business Property Tax Credit) in FY 2028.

Other Fund appropriations that meet the criteria above include changes made in the following Acts:

- Senate File 2484 (FY 2027 Infrastructure Appropriations Act)
  - The Act appropriates $3.6 million in FY 2028 from the RIIF to the Department of Education for roof repairs of the Giangreco building at the Iowa School for the Deaf.
  - The Act appropriates $5.0 million annually from FY 2028 through FY 2031 from the RIIF to the Department of Transportation (DOT) for deposit in the Railway Tracks and Overpass Underpass Fund created in SF 2484.
- Senate File 2480 (Taxation of Vapor Products, Appropriations Act) creates a new standing appropriation from the Health Care Trust Fund (HCTF) to the Board of Regents beginning in FY 2028 of the first $3.0 million from revenue collected attributable to the alternative nicotine products tax and vapor products tax.

Chapter 8 Changes

The General Assembly also enacted four Acts that either amend or suspend provisions of Iowa Code Chapter 8 (Department of Management — Budget and Financial Control Act) related to the General Fund budget. The following legislation will affect the General Fund budget in FY 2028 and beyond:

- House File 2739 (Health Maintenance Organization Taxes, Supplemental Appropriations, and Transfers Act) adds the anticipated transfer from the TPRF to the General Fund under Iowa Code section 8.57E(2)(b), which will be made during the upcoming budget year, to the expenditure limitation calculation for the same year in FY 2028 and FY 2029. The Act also limits the TPRF transfer to the General Fund to 50.0% of the difference between the Adjusted Revenue Estimate and the net General Fund appropriation for the fiscal year. This limitation applies to FY 2028 and FY 2029.
- Senate File 2472 (Property Taxation Act) Division XXV reduces the General Fund expenditure limitation by $125.0 million for FY 2028. The Act also transfers $125.0 million from any available Economic Emergency Fund excess into the TPRF in FY 2029.
- House File 1028 (Department of Management, Records, Funds, and Contracts Act) increases the share of an appropriation that may be transferred as an interdepartmental transfer under Iowa Code section 8.39 from 50.0% to 100.0%. The Act also prohibits interdepartmental transfers from appropriations made for a specific purpose that are not appropriated for a specified total.

- Senate File 2490 (Oil and Gas, Development and Production Act) establishes a 6.0% severance tax on the fair market value of oil and gas extracted at the wellhead. The Act may increase revenue, but the total increase is unknown. Severance tax revenue will be distributed to the State funds and local governments based on the following percentages:
  - 70.1% to the Taxpayer Relief Fund
  - 10.0% to the Environment First Fund to support the Water Quality Initiative.
  - 5.0% to the Road Use Tax Fund
  - 9.9% to each county based upon the most recent decennial census
  - 5.0% to the counties where the oil or gas is produced, allocated based on each county's share of the overall production value.

Vetoes

The Governor vetoed five Bills in total and exercised line-item vetoes in four Acts.

The Governor line-item vetoed the following provisions:

- The Governor line-item vetoed an appropriation in HF 2783 (FY 2027 Education Appropriations Act) for $500,000 from the General Fund to the Department of Education for School District Electronic Mail Security.
- The Governor line-item vetoed four provisions in HF 2800 (FY 2027 Standing Appropriations Act) from the HHS Information Technology Fund:
  - Section Four of Division I which transferred the unencumbered and unobligated balances from Iowa Coronavirus Fiscal Recovery Fund and the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act into the Department of Health and Human Services (HHS) Information Technology (IT) Fund.
  - Section Five of Division I which made four appropriations from the HHS Information Technology Fund to the HHS: $31.0 million for the Medicaid Management Information System, $30.5 million for the eligibility determination for the essential needs information technology modernization project, $34.0 million for the information technology projects associated with child support service, and $5.0 million for information technology costs associated with public assistance and verification.
  - Division X which created HCAI Tax Credit for domestic insurance companies for expenditures that support health care access and innovation.
  - Division XIV relating to civil litigation abuse.
- The Governor line-item vetoed the following two provisions in HF 2782 (FY 2027 Health and Human Services Appropriations Act):
  - An appropriation of $3.0 million from the Opioid Settlement Fund to the HHS for Renewal Falls Recovery Center.
  - A provision that required 70.0% of the funds set aside for community mental health service providers in federal fiscal year (FFY) 2026 and FFY 2027 appropriated to the HHS from the Community Mental Health Services Block Grant to be distributed to State-accredited community mental health centers. The provision required HHS to publish distributions to community mental health centers.
- The Governor line-item vetoed contract limitations placed on the HHS for information technology provided for in SF 2484 (Infrastructure Appropriations Act).

The Governor vetoed the following legislation that had a fiscal impact:

- Senate File 2320 (Concurrent Enrollment, Course Delivery Methods Bill) relates to in-person and online course options. The Bill was estimated to increase supplementary weighting paid through the State Foundation School Aid formula by $626,000 for FY 2027.
- Senate File 2453 (Regents Universities, Required Investment in Innovation Funds Bill) related to the investment of assets under the Board of Regents. The fiscal impact of SF 2453 is unknown.

The Governor also vetoed the following legislation, which had no fiscal impact:

- House File 2667 (Statewide Urban Design and Specifications Board Bill) establishes the Statewide Urban Design and Specifications (SUDAS) Board within the DOT.
- Senate File 2207 (Prefiling Legislative Bills, Departmental Deadline Bill) requires the Governor and State agencies to submit proposed legislation and joint resolutions to the Legislative Services Agency 60 days prior to the convening of the General Assembly.
- Senate File 2299 (Concurrent Enrollment, Failed Courses Bill) relates to eligibility for the district-to-community college sharing or concurrent enrollment program.

Federal Funding for COVID-19 Pandemic Recovery

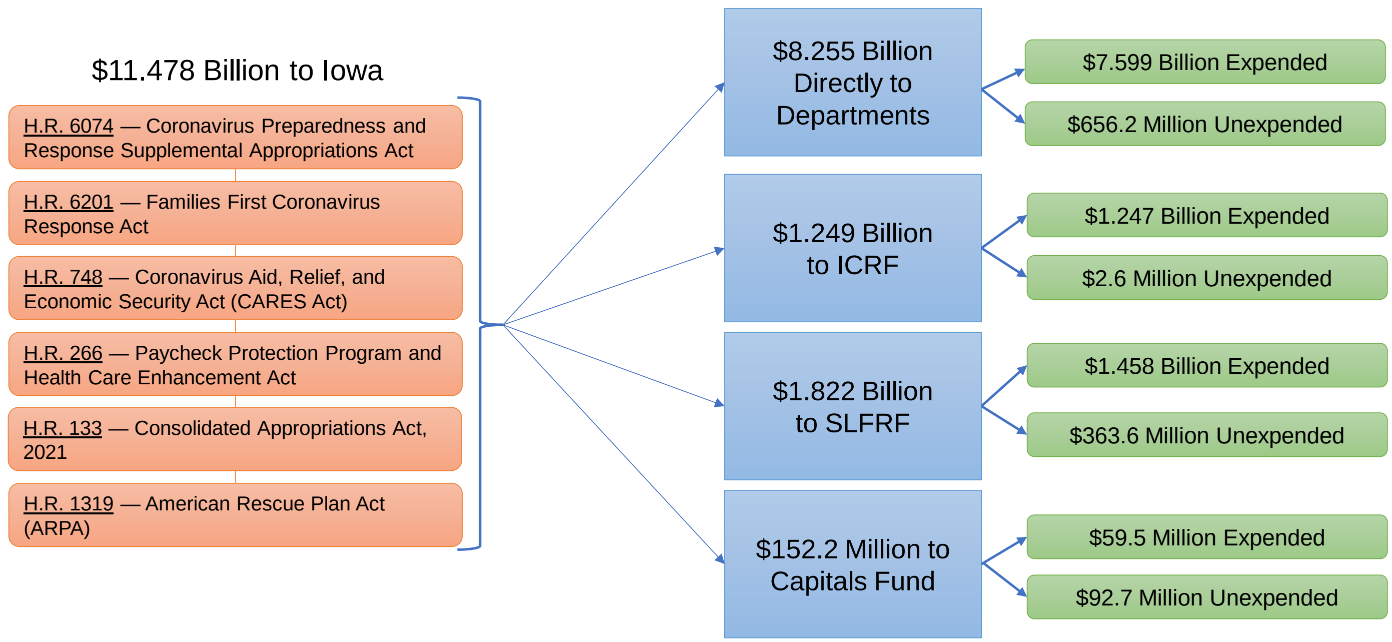
In response to the COVID-19 emergency, the federal government has enacted six federal Acts since March 2020. Those Acts are:

- 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 June 17, 2026, State agencies in Iowa have reported federal awards totaling $11.478 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, $8.255 billion has been awarded directly to departments, $1.249 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), $1.822 billion was awarded to the Iowa Coronavirus State and Local Fiscal Recovery Fund (SLFRF), and $152.2 million was awarded to the Coronavirus Capital Projects Fund. Although expenditures for some programs are no longer authorized, some will continue, with the final performance date extending to 2027. The Department of Management (DOM) and Department of Administrative Services (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.

Figure 4

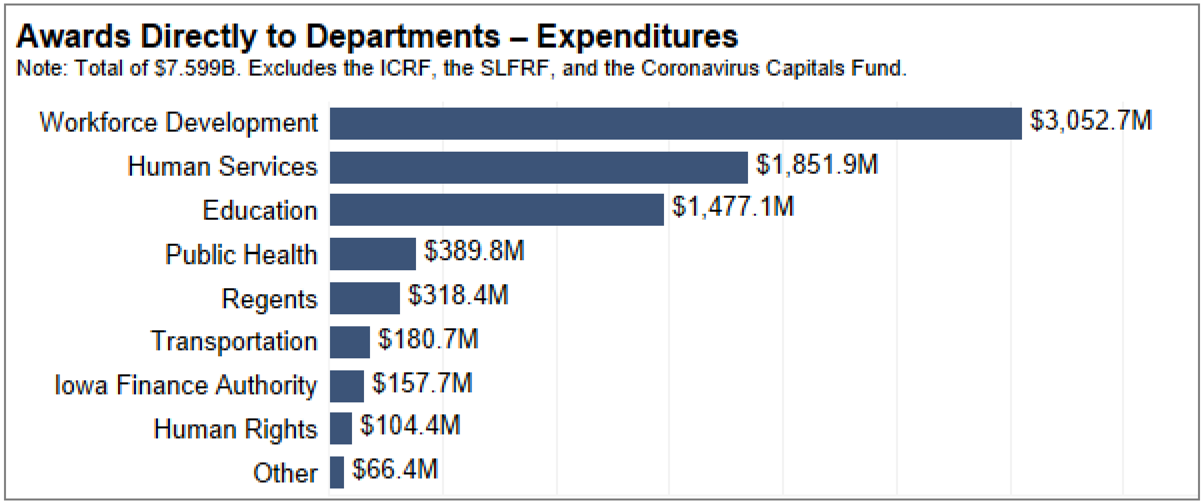
Funds Received by Iowa State Agencies as of June 17, 2026



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

As of June 17, 2026, there has been $8.255 billion in funds awarded directly to State departments, of which $7.599 billion (92.1%) has been expended. **Figure 5** shows reported expenditures by State agency, including the eight State agencies that received the most funding.

Figure 5



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

Iowa received $1.250 billion in federal funds through the CARES Act on April 20, 2020, as illustrated in **Figure 6**. As of June 17, 2026, $2.6 million in interest earnings had been credited to the ICRF and $3.2 million has been returned to the federal government. Net transfers to agencies totaled $1.247 billion. The current balance in the Fund is $2.3 million. The Treasury revised the guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency is to 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. 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 6

Coronavirus Relief Fund (April 2020 CARES Act)		
Coronavirus Relief Fund		
Federal Support	$	1,250,000,000
Interest		2,631,476
Federal Support Returned		-3,207,151
Net Transfers to Agencies		-1,247,124,889
Fund Balance	$	2,299,436
Department Activities		
Transfers Received	$	1,247,124,889
Reported Expenses		-1,246,832,043
Unexpended Transfers	$	292,847
Total Unexpended	***$***	***2,592,282***

Iowa received $1.703 billion in federal support and $119.0 million in interest as of June 17, 2026, for a total of $1.822 billion, that has been deposited into the SLFRF. A total of $1.494 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 were required to be obligated by December 31, 2024, and expended by December 31, 2026, or the funds will revert to the federal government. Earned interest does not revert to the federal government. As of June 17, 2026, $363.6 million remains unexpended.

Figure 7 reflects SLFRF activity across the State, and **Figure 8** shows expenditures by department. 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 7

Coronavirus State and Local Fiscal Recovery Fund Revenue, Transfers, and Department Activities

Coronavirus Fiscal Recovery Fund		
Federal Support	$	1,702,553,367
Interest		118,999,919
Net Transfers to Agencies		-1,493,591,923
Fund Balance	$	327,961,363
Department Activities		
Transfers Received	$	1,493,591,923
Reported Expenses		-1,457,996,606
Unexpended Transfers	$	35,595,317
Total Unexpended	***$***	***363,556,680***

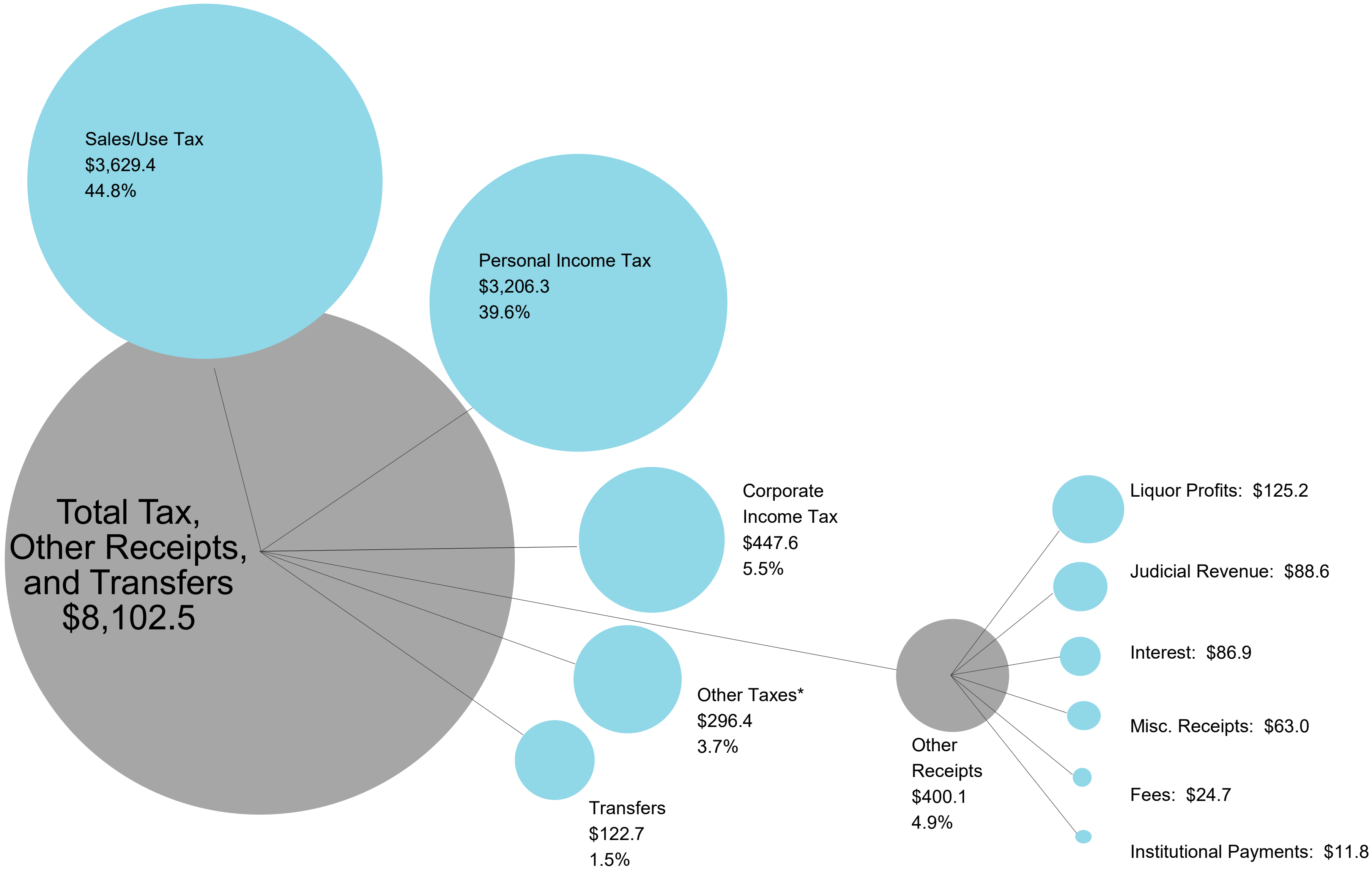
Figure 8

Coronavirus State and Local Fiscal Recovery Fund Expenses by Department
Transfers Received and Expenses

	Net Transfers	Expenditures	Remaining Funds
Administrative Services	$ 55,400,302	$ 48,275,734	$ 7,124,568
Agriculture and Land Stewardship	21,836,480	21,200,526	635,955
Attorney General	5,510,100	5,500,000	10,100
Chief Information Officer	218,406,535	218,300,032	106,502
Corrections	16,618,838	16,618,838	0
Iowa Finance Authority	103,601,558	96,995,983	6,605,575
College Student Aid Commission	7,710,211	7,538,834	171,377
Education	15,956,255	13,497,528	2,458,727
Iowa PBS	1,200,000	1,200,000	0
Law Enforcement Academy	174,270	0	174,270
Management	11,776,065	11,433,331	342,735
Natural Resources	130,779	377,391	-246,612
Health and Human Services	7,803,633	5,670,574	2,133,060
Public Defender	13,823	0	13,823
Homeland Security and Emergency Mgmt	73,273,107	72,833,886	439,220
Public Safety	47,673,578	48,198,507	-524,929
Economic Development Authority	197,999,205	192,724,592	5,274,614
Public Defense	3,784,789	4,450,789	-666,000
Aging	435,000	491,800	-56,800
Governor's Office	15,000	15,000	0
State Fair Authority	1,500,000	1,500,000	0
Regents	49,958,448	49,132,536	825,912
Revenue	221,185,312	221,185,312	0
Transportation	109,288,666	99,968,689	9,319,977
Workforce Development	321,906,557	320,621,494	1,285,063
Veterans Affairs	433,413	265,232	168,181
Total	$1,493,591,923	$1,457,996,606	$ 35,595,317

In addition, Iowa is estimated to receive $152.2 million from the Coronavirus Capital Projects Fund through the ARPA. These funds may be used for capital projects that directly enable work, education, and health monitoring in response to the public health emergency. These funds have been allocated for broadband infrastructure. As of June 17, 2026, $59.5 million has been transferred into the Broadband Fund. Additional receipts to the Coronavirus Capitals Fund and transfers to the Broadband Fund are expected.

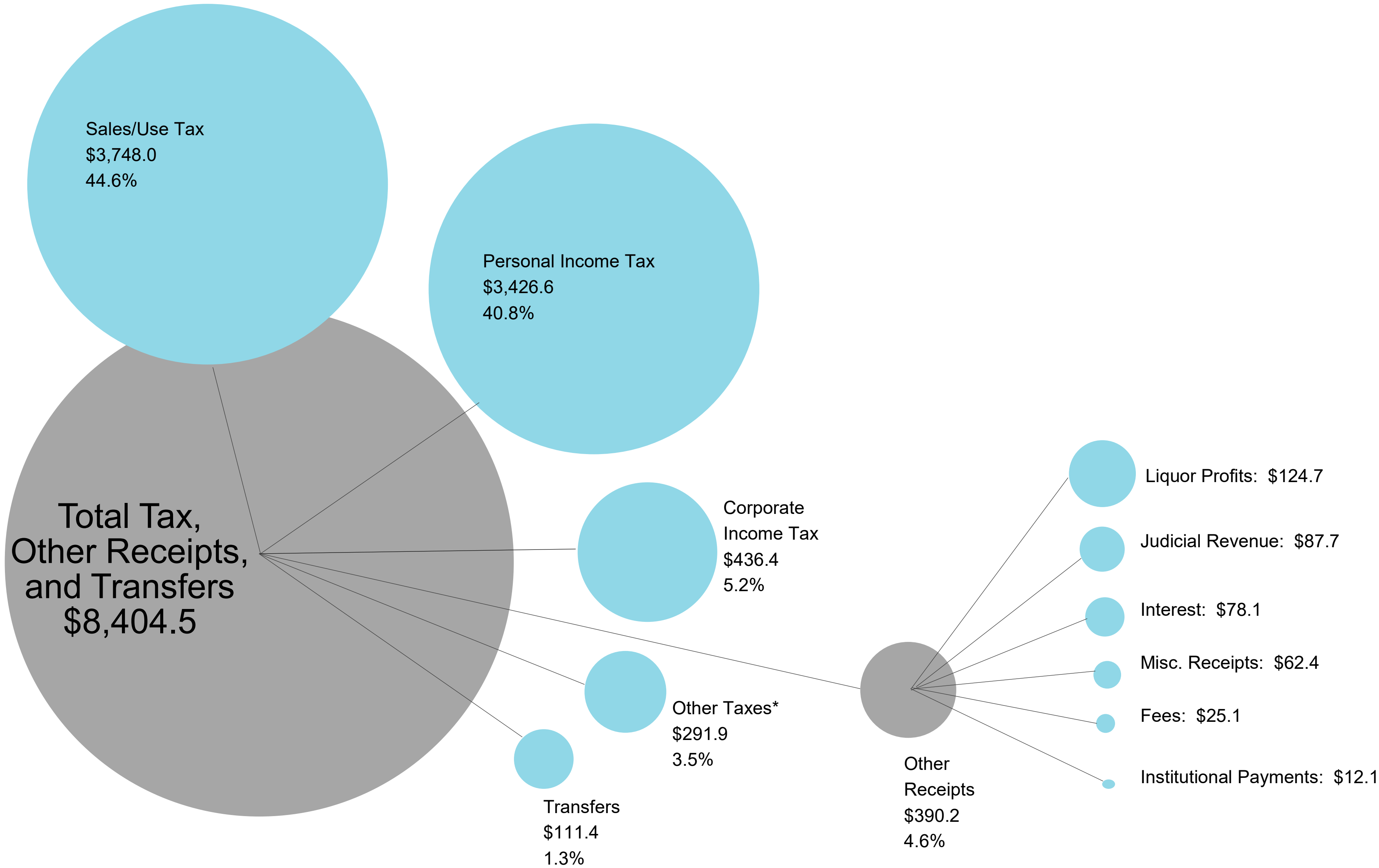
FY 2026 Estimated Net Total General Fund Receipts (Dollars in Millions)



The numbers on this chart reflect the Revenue Estimating Conference (REC) estimates agreed to on March 12, 2026, and adjusted for law changes enacted after the March REC meeting. The individual tax items have been adjusted for refunds issued. Percentages may not total 100.0% due to rounding.

* Other taxes include: Insurance premium tax, beer tax, franchise tax, inheritance tax, and miscellaneous taxes.

FY 2027 Estimated Net Total General Fund Receipts (Dollars in Millions)



The numbers on this chart reflect the Revenue Estimating Conference (REC) estimates agreed to on March 12, 2026, and adjusted for law changes enacted after the March REC meeting. The individual tax items have been adjusted for refunds issued. Numbers may not total due to rounding.

* Other taxes include: Insurance premium tax, beer tax, franchise tax, inheritance tax, and miscellaneous taxes.

REVENUE ESTIMATING CONFERENCE

March 12, 2026

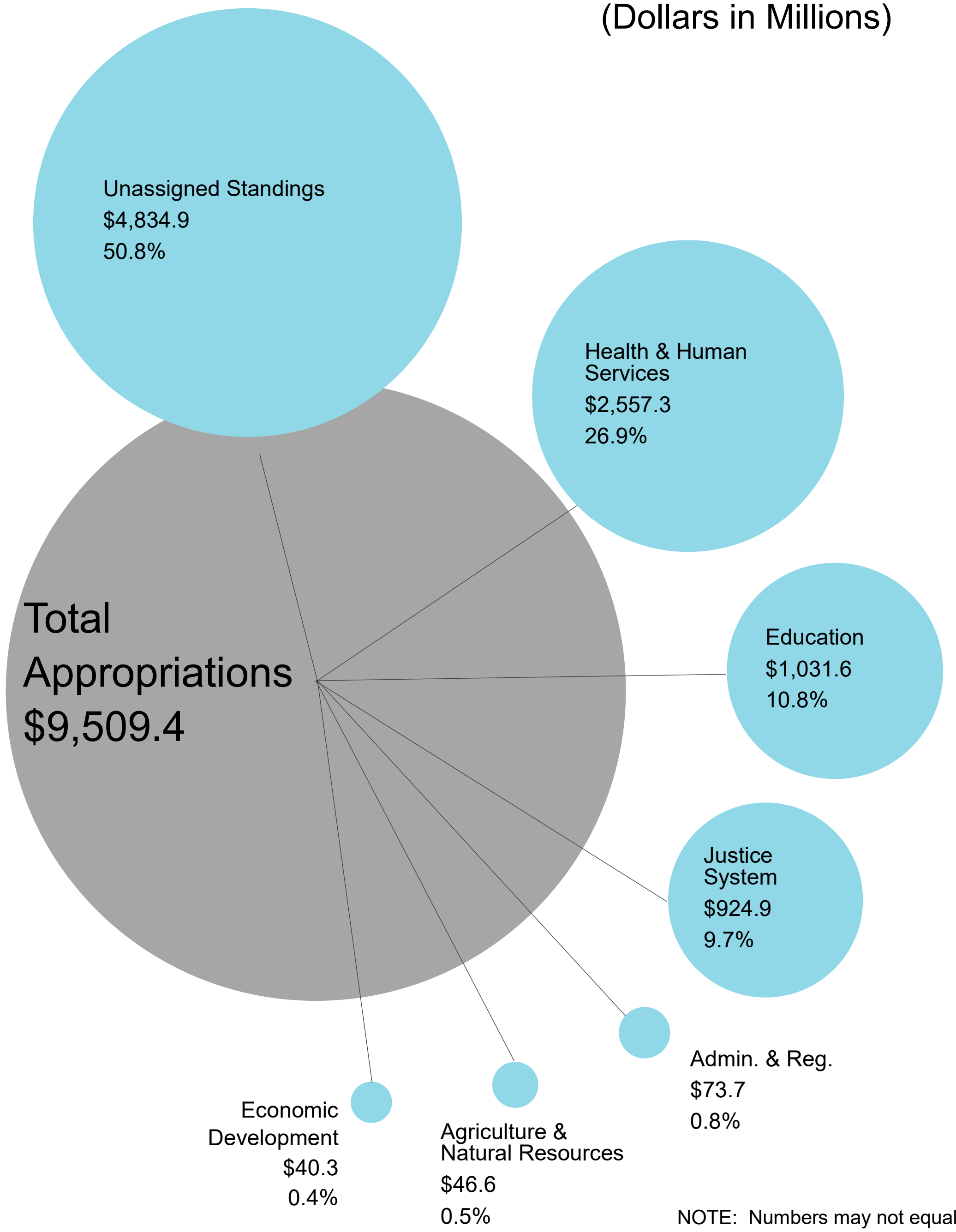
Dollars in millions	FY 24 Actual	FY 25 Actual	% Change FY 25 vs. FY 24 Actual	REC FY 26 Estimate 11-Dec-25	% Change FY 26 Est. vs. FY 25 Actual	REC FY 27 Estimate 11-Dec-25	% Change FY 27 Est. vs. FY 26 Estimate	REC FY 26 Estimate 12-Mar-26	% Change FY 26 Est. vs. FY 25 Actual	REC FY 27 Estimate 12-Mar-26	% Change FY 27 Est. vs. FY 26 Estimate
Tax Receipts											
Personal Income Tax	$4,993.2	$4,947.5	-0.9%	$4,380.0	-11.5%	$4,605.2	5.1%	$4,307.5	-12.9%	$4,531.5	5.2%
Sales/Use Tax	4,170.4	4,234.9	1.5%	4,402.0	3.9%	4,546.7	3.3%	4,402.8	4.0%	4,566.1	3.7%
Corporate Income Tax	890.5	825.1	-7.3%	723.0	-12.4%	702.0	-2.9%	636.2	-22.9%	655.3	3.0%
Inheritance Tax	61.4	44.4	-27.6%	16.2	-63.5%	1.5	-90.7%	14.9	-66.5%	3.9	-73.8%
Insurance Premium Tax	190.4	202.4	6.3%	186.2	-8.0%	185.0	-0.6%	194.7	-3.8%	193.6	-0.6%
Beer Tax	12.8	12.2	-4.5%	12.4	1.4%	12.1	-2.4%	11.8	-3.5%	11.6	-1.7%
Franchise Tax	96.5	114.9	19.1%	96.4	-16.1%	85.3	-11.5%	89.1	-22.5%	86.0	-3.5%
Miscellaneous Tax	868.0	329.5	-62.0%	72.0	-78.1%	71.8	-0.3%	79.5	-75.9%	83.5	5.0%
Total Tax Receipts	$11,283.2	$10,711.0	-5.1%	$9,888.2	-7.7%	$10,209.6	3.3%	$9,736.5	-9.1%	$10,131.5	4.1%
Other Receipts											
Institutional Payments	$13.3	$13.3	-0.3%	$9.6	-27.6%	$9.5	-1.0%	$11.9	-10.2%	$11.9	0.0%
Liquor Profits	152.2	139.9	-8.1%	125.0	-10.6%	125.0	0.0%	125.0	-10.6%	125.0	0.0%
Interest	131.4	125.7	-4.4%	100.0	-20.4%	80.0	-20.0%	90.0	-28.4%	80.0	-11.1%
Fees	27.3	27.8	1.9%	24.1	-13.4%	26.2	8.7%	24.9	-10.5%	25.7	3.2%
Judicial Revenue	89.9	89.3	-0.7%	88.0	-1.5%	88.0	0.0%	88.0	-1.5%	88.0	0.0%
Miscellaneous Receipts	81.7	90.0	10.1%	53.2	-40.9%	64.1	20.5%	64.2	-28.6%	62.0	-3.4%
Total Other Receipts	$495.7	$485.9	-2.0%	$399.9	-17.7%	$392.8	-1.8%	$404.0	-16.9%	$392.6	-2.8%
Gross Tax & Other Receipts	$11,778.9	$11,196.9	-4.9%	$10,288.1	-8.1%	$10,602.4	3.1%	$10,140.5	-9.4%	$10,524.1	3.8%
Accruals (Net)	$92.7	$-196.1		$15.4		$9.2		$10.0		$13.4	
Refund (Accrual Basis)	$-1,581.2	$-1,481.1	-6.3%	$-1,559.9	5.3%	$-1,514.4	-2.9%	$-1,440.1	-2.8%	$-1,452.4	0.9%
School Infras. Refunds (Accrual)	-$687.8	-$694.1	0.9%	$-706.6	1.8%	$-720.7	2.0%	$-722.0	4.0%	$-737.7	2.2%
Total Net Receipts	**$9,602.6**	**$8,825.7**	**-8.1%**	**$8,037.0**	**-8.9%**	**$8,376.5**	**4.2%**	**$7,988.4**	**-9.5%**	**$8,347.4**	**4.5%**
Transfers (Accrual Basis)											
Lottery	$103.9	$83.4	-19.7%	$92.5	10.8%	$94.0	1.6%	$94.7	13.5%	$96.2	1.6%
Other Transfers	49.3	33.1	-32.9%	28.0	-15.3%	28.0	0.0%	28.0	-15.3%	28.0	0.0%
Net Receipts Plus Transfers	$9,755.8	$8,942.2	-8.3%	$8,157.5	-8.8%	$8,498.5	4.2%	$8,111.1	-9.3%	$8,471.6	4.4%
Estimated Gambling Revenues Deposited To Other Funds	$331.5	$315.0	-5.0%	$303.0	-3.8%	$308.0	1.7%	$308.0	-2.2%	$313.0	1.6%
Interest Earned on Reserve Funds	$42.7	$40.7	-4.7%	$33.0	-18.9%	$24.7	-25.2%	$30.2	-25.8%	$22.8	-24.5%

There are no post-REC adjustments to the December estimate.

FY 2028 Estimate -->	8,717.2	2.9%
	245.6	

FY 2026 Estimated Net General Fund Appropriations by Subcommittee

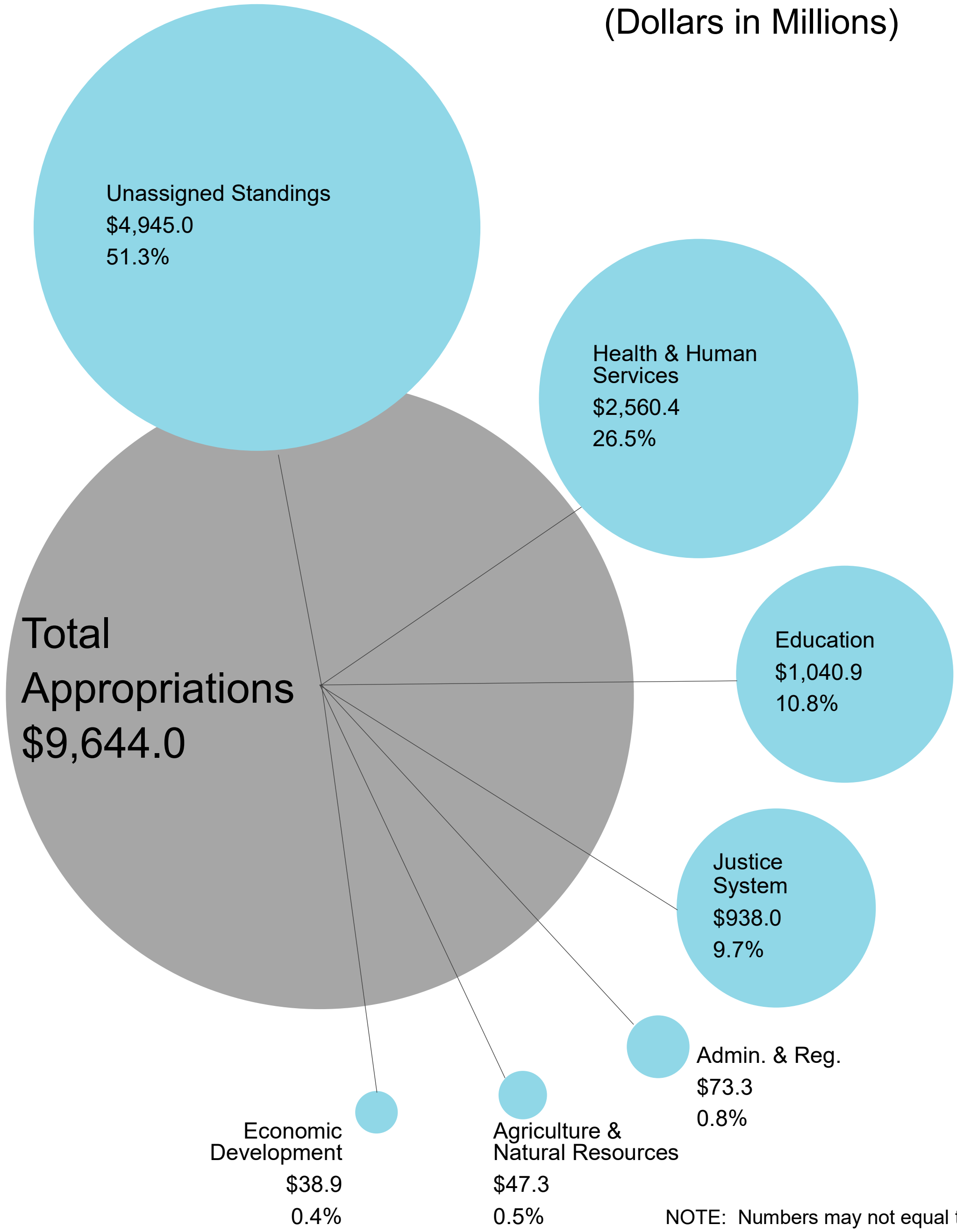
(Dollars in Millions)



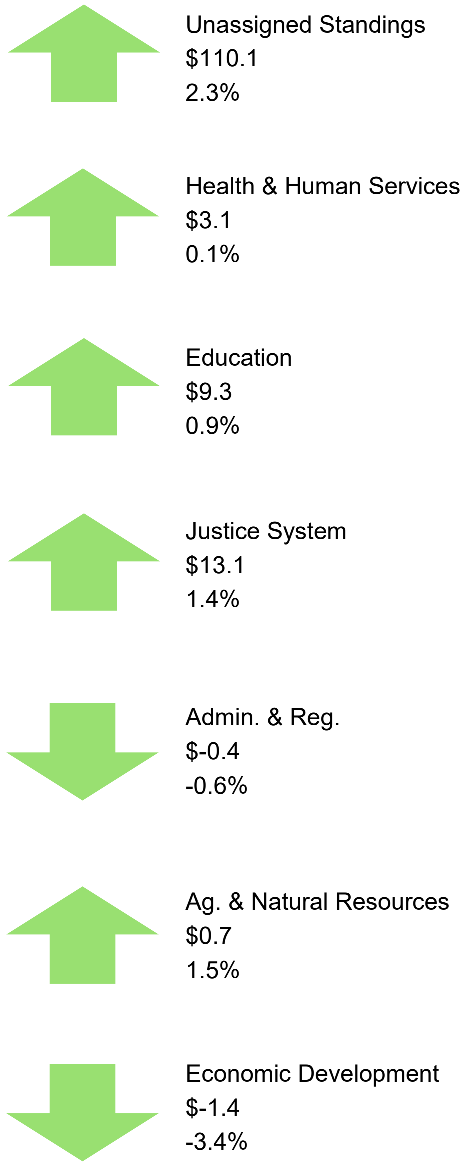
NOTE: Numbers may not equal totals due to rounding.

FY 2027 Estimated General Fund Appropriations by Subcommittee

(Dollars in Millions)

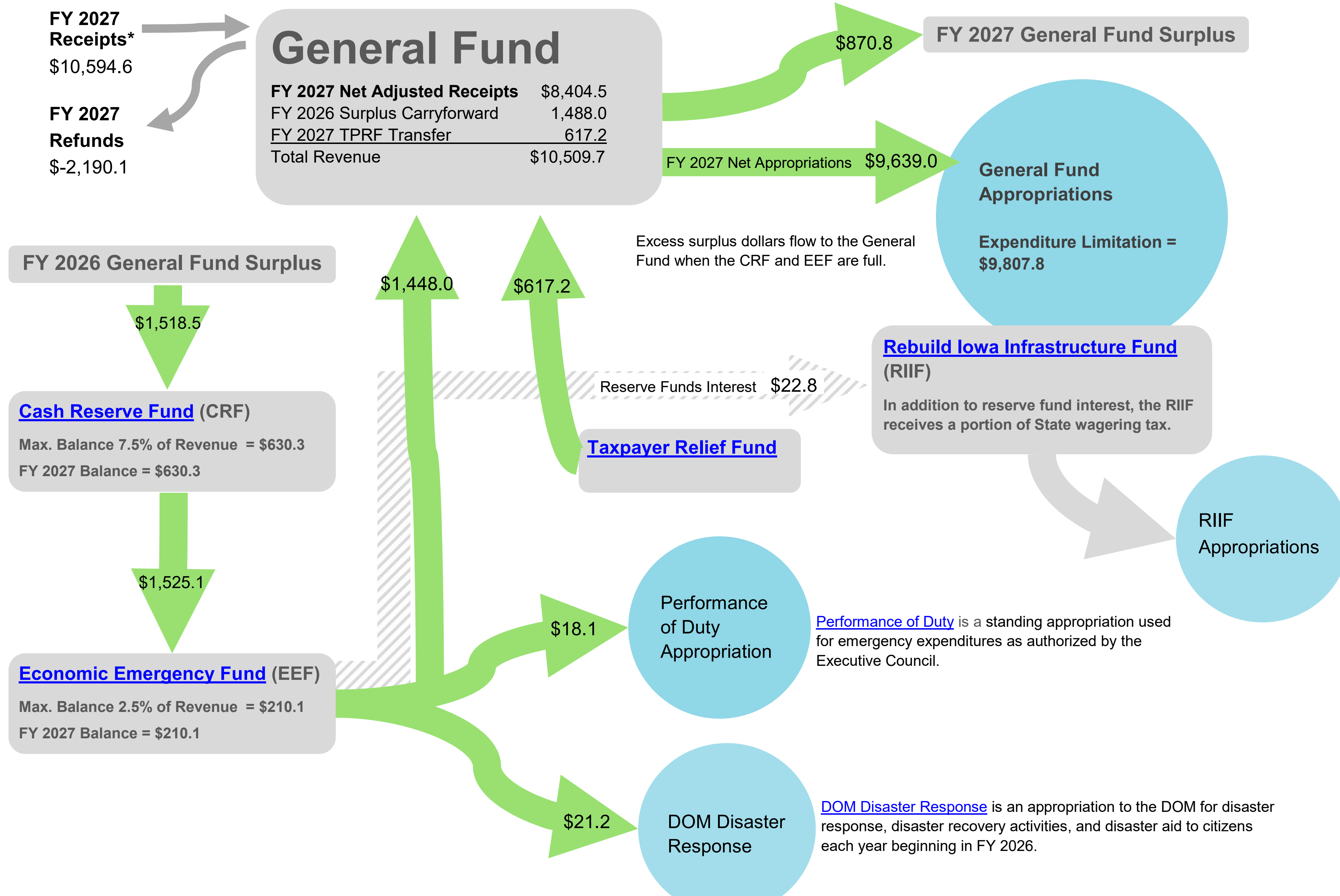


Change Compared to Est. Net FY 2026



NOTE: Numbers may not equal totals due to rounding. Percentages may not total 100.0% due to rounding.

Flow of General Fund Surplus — Estimated FY 2027 (Dollars in Millions)

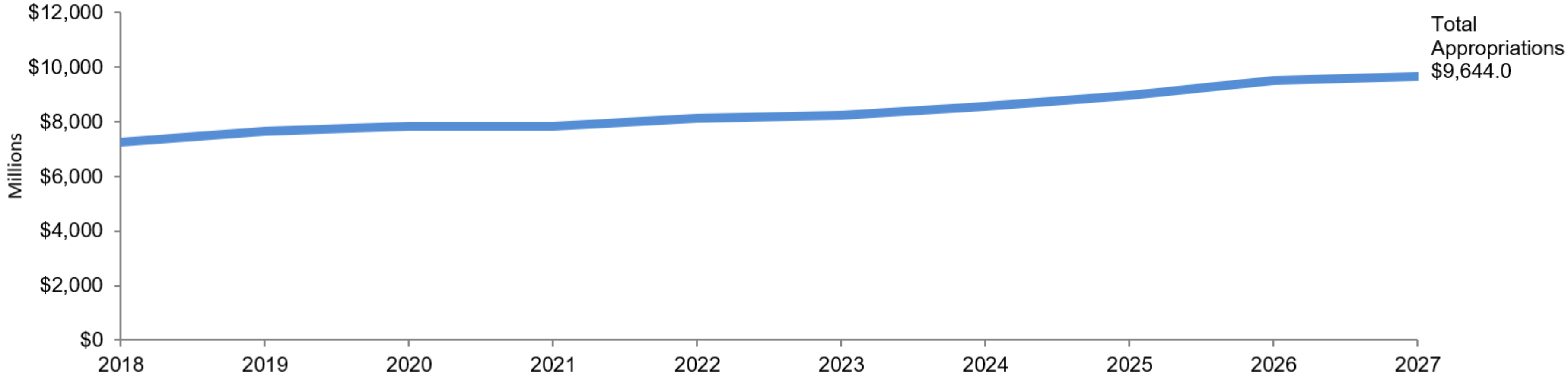


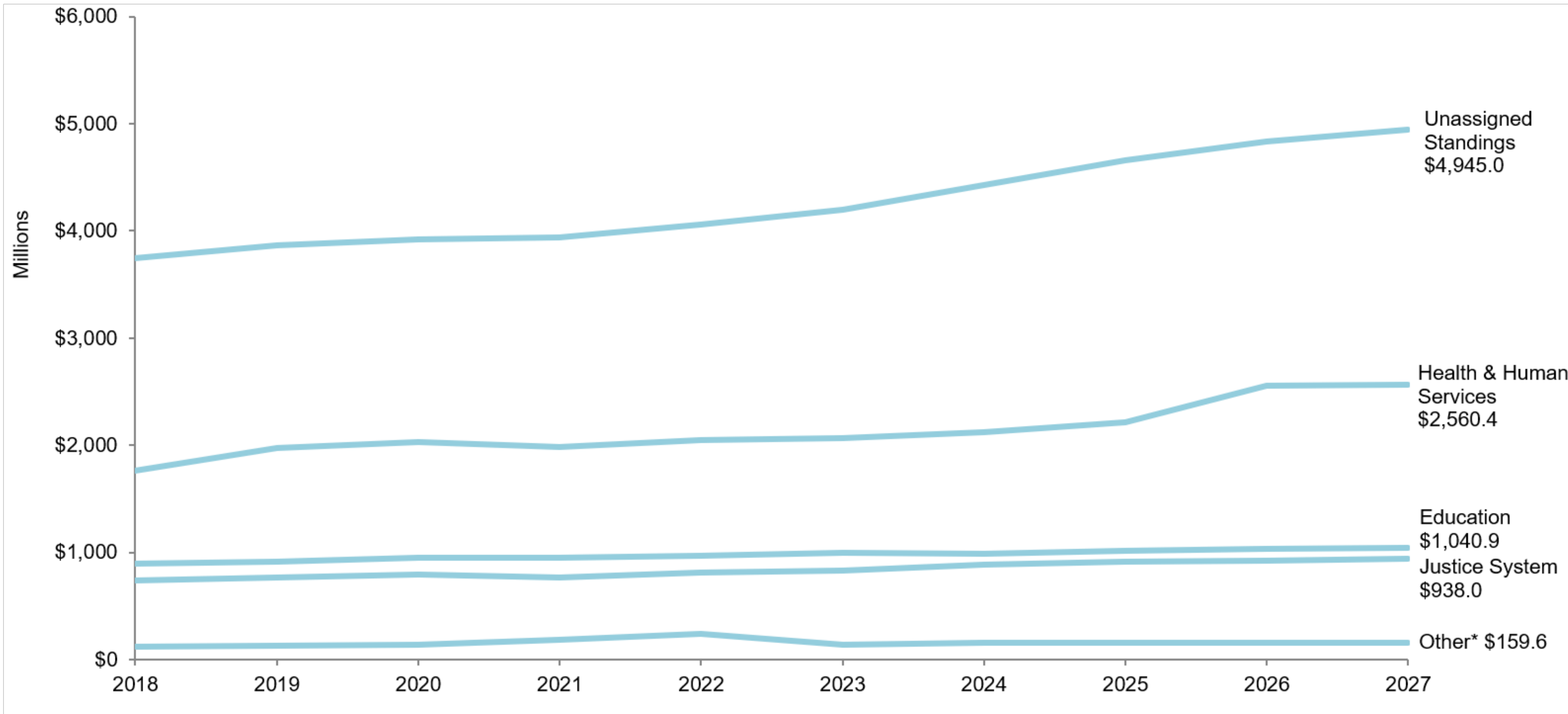
* Includes gross tax and other receipts, transfers, accruals, and recommended revenue adjustments.

NOTE: Numbers may not equal totals due to rounding.

For more information, see the General Fund Balance Sheet.

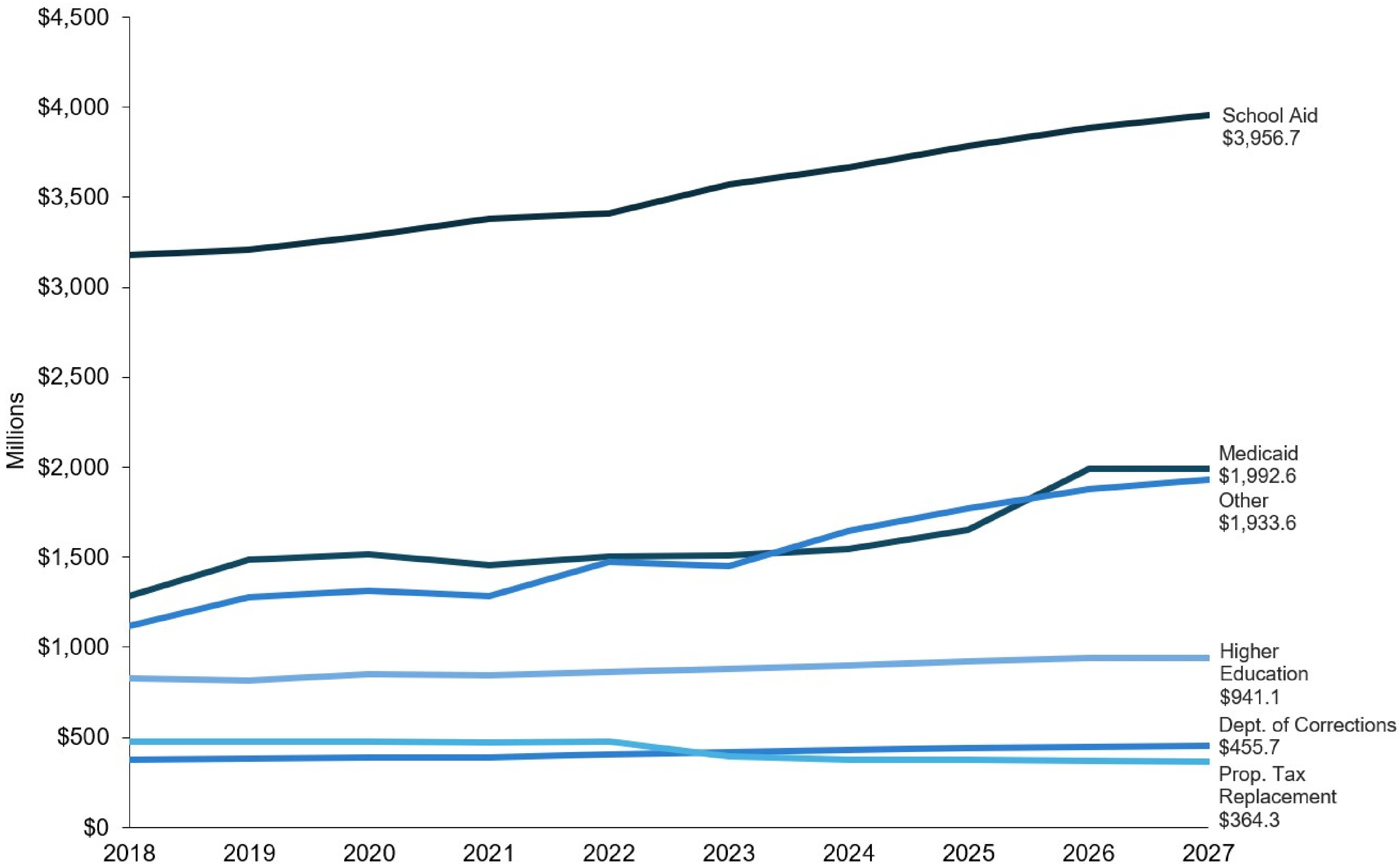
Fiscal Year Appropriations by Subcommittee — FY 2018 - FY 2027





* Other includes: Administration and Regulation ($73.3), Agriculture and Natural Resources ($47.3), and Economic Development ($38.9).

General Fund Appropriations — FY 2018 - FY 2027



Projected Condition of the General Fund

In Millions

	Actual FY 2025	Revised FY 2026	Enacted FY 2027
Resources			
Net Receipts	$ 8,942.2	$ 8,111.1	$ 8,471.6
Revenue Adjustments	0.0	- 8.6	- 67.1
Receipts Subtotal	8,942.2	8,102.5	8,404.5
Surplus Carryforward	1,885.7	1,868.2	1,488.0
Transfer from the TPRF	3.3	696.7	617.2
Transfer from the TPRF – OBBBA		347.0	0.0
Total Available Resources	$ 10,831.1	$ 11,014.3	$ 10,509.7
Expenditure Limitation			***$ 9,807.8***
Estimated Appropriations			
Appropriations	$ 8,970.7	$ 9,420.4	$ 9,645.1
Supplemental/Deappropriations	- 2.0	89.0	0.0
Vetoes	0.0	0.0	- 1.1
Total Appropriations	$ 8,968.7	$ 9,509.4	$ 9,644.0
Reversions	- 20.0	- 13.6	- 5.0
Net Appropriations	$ 8,948.7	$ 9,495.8	$ 9,639.0
Ending Balance - Surplus	$ 1,882.4	$ 1,518.5	$ 870.8

NOTE: Vetoes reflect line-item vetoes and the veto of SF 2320 (Concurrent Enrollment, Course Delivery Methods Bill), which amended the standing appropriation for State Foundation School Aid.

General Fund Appropriations Acts

In Millions

Bill No.	Bill Name	FY 2026 Supplemental Leg. Action	FY 2026 Supplemental Veto	FY 2026 Supplemental Enacted	FY 2027 Leg. Action	FY 2027 Veto	FY 2027 Enacted
HF 1028	Department of Management, Records, Funds, and Contracts Act	$ 0.0	$ 0.0	$ 0.0	$ - 17.5	$ 0.0	$ - 17.5
HF 2739	HMO Taxes, Supplemental Appropriations, and Transfers Act	89.0	0.0	89.0	0.0	0.0	0.0
HF 2754	Private Schools and Charter Schools Act	0.0	0.0	0.0	1.3	0.0	1.3
HF 2768	Administration and Regulation Appropriations Act	0.0	0.0	0.0	73.3	0.0	73.3
HF 2769	Judicial Branch Appropriations Act	0.0	0.0	0.0	222.3	0.0	222.3
HF 2770	Justice System Appropriations Act	0.0	0.0	0.0	715.7	0.0	715.7
HF 2771	Agriculture and Natural Resources Appropriations Act	0.0	0.0	0.0	47.3	0.0	47.3
HF 2772	Economic Development Appropriations Act	0.0	0.0	0.0	38.9	0.0	38.9
HF 2782	Health and Human Services Appropriations Act	0.0	0.0	0.0	2,560.4	0.0	2,560.4
HF 2783	Education Appropriations Act	0.0	0.0	0.0	1,041.4	-0.5	1,040.9
HF 2800	Standing Appropriations Act	0.0	0.0	0.0	-44.8	0.0	-44.8
SF 2201	Supplemental State Aid Act	0.0	0.0	0.0	4,390.7	0.0	4,390.7
SF 2320	Concurrent Enrollment, Course Delivery Methods Bill	0.0	0.0	0.0	0.6	-0.6	0.0
SF 2484	Infrastructure Appropriations Act	0.0	0.0	0.0	-5.0	0.0	-5.0
Standing	Standing Appropriations (Current Law)	0.0	0.0	0.0	620.3	0.0	620.3
	Total	$ 89.0	$ 0.0	$ 89.0	$ 9,645.1	$ - 1.1	$ 9,644.0

General Fund Revenue Adjustments by Act

In Millions

Act No.	Act Title	Enacted FY 2026	Enacted FY 2027
HF 960	Communications Network Equipment Sales Tax Exemption Act	0.0	- 0.9
HF 990	Cannabidiol Dispensaries, Maximum Number of Licensees Act	0.0	0.2
HF 2739	Health Maintenance Organization Taxes, Supplemental Appropriations, and Transfers Act	- 6.6	- 13.2
HF 2757	Nuclear Electric Generation Facilities, Sales Tax Exemption Act	0.0	- 20.1
HF 2768	Administration and Regulation Appropriations Act	0.0	- 12.8
HF 2783	Education Appropriations Act	0.0	- 0.6
HF 2799	Economic Development, Tax Credit Programs and Load Forecasting Act	0.0	- 0.8
SF 2168	Reemployment Case Management and Unemployment Insurance Processing Act	0.0	- 1.5
SF 2231	Educational Programs, Eligibility of Sectarian Programs and Costs Act	0.0	- 0.5
SF 2289	Gambling, State Building Code, and Residential Care Facilities Act	0.0	- 7.8
SF 2492	Corporate Income Tax, Section 951A Income Act	- 2.1	- 9.2
Total Revenue Adjustments		$ - 8.6	$ - 67.1

Expenditure Limitation Calculation

In Millions

		Enacted FY 2027		
		Amount	Percent	Expend. Limit
Revenue Estimating Conference Total (March 2026 Estimate)		$ 8,471.6	99%	$ 8,386.9
Revenue Adjustments:				
HF 960	Communications Network Equipment Sales Tax Exemption Act	- 0.9	100%	- 0.9
HF 990	Cannabidiol Dispensaries, Maximum Number of Licensees Act	0.2	95%	0.1
HF 2739	Health Maintenance Organization Taxes, Supplemental Appropriations, and Transfers Act	- 13.2	100%	- 13.2
HF 2757	Nuclear Electric Generation Facilities, Sales Tax Exemption Act	- 20.1	100%	- 20.1
HF 2768	Administration and Regulation Appropriations Act	- 12.8	100%	- 12.8
HF 2783	Education Appropriations Act	- 0.6	100%	- 0.6
HF 2799	Economic Development, Tax Credit Programs and Load Forecasting Act	- 0.8	100%	- 0.8
SF 2168	Reemployment Case Management and Unemployment Insurance Processing Act	- 1.5	100%	- 1.5
SF 2231	Educational Programs, Eligibility of Sectarian Programs and Costs Act	- 0.5	100%	- 0.5
SF 2289	Gambling, State Building Code, and Residential Care Facilities Act	- 7.8	100%	- 7.8
SF 2492	Corporate Income Tax, Section 951A Income Act	- 9.2	100%	- 9.2
Subtotal Revenue Adjustment		$ - 67.1		$ - 67.1
Transfer from Surplus		$ 1,488.0	100%	$ 1,488.0
Total Adjustments		$ 1,420.9		$ 1,420.9
Expenditure Limitation				$ 9,807.8

Reserve Funds

In Millions

Cash Reserve Fund	Actual FY 2025	Revised FY 2026	Enacted FY 2027
Funds Available			
Balance Brought Forward	$ 721.4	$ 697.4	$ 636.9
General Fund Transfer from Surplus	2,053.4	1,882.4	1,518.5
Total Funds Available	$ 2,774.8	$ 2,579.8	$ 2,155.4
Transfer to Economic Emergency Fund	- 2,077.4	- 1,942.9	- 1,525.1
Balance	$ 697.4	$ 636.9	$ 630.3
Maximum 7.5%	*$ 697.4*	*$ 636.9*	*$ 630.3*

Economic Emergency Fund	Actual FY 2025	Revised FY 2026	Enacted FY 2027
Funds Available			
Balance Brought Forward	$ 239.7	$ 193.4	$ 212.3
Excess from Cash Reserve	2,077.4	1,942.9	1,525.1
Executive Council − Performance of Duty	- 61.2	- 10.7	- 18.1
DOM - Disaster Response	0.0	- 23.3	- 21.2
Total Funds Available	$ 2,256.0	$ 2,102.3	$ 1,698.1
Excess Surplus	$ - 2,023.5	$ - 1,890.0	$ - 1,488.0
Performance of Duty Adjustment	- 25.5	0.0	0.0
POD Adj - Nuisance Property Remediation	- 2.0	0.0	0.0
POD Adj - Home Rehab Program	- 11.6	0.0	0.0
Balance	$ 193.4	$ 212.3	$ 210.1
Maximum 2.5%	*$ 232.5*	*$ 212.3*	*$ 210.1*

Distribution of Excess Surplus	Actual FY 2025	Revised FY 2026	Enacted FY 2027
Transfer to General Fund for School Aid	$ 8.0	$ 21.9	$ 0.0
Transfer to Taxpayer Relief Fund	129.8	0.0	0.0
Transfer to General Fund	1,885.7	1,868.2	1,488.0
Total	$ 2,023.5	$ 1,890.0	$ 1,488.0

Combined Reserve Fund Balances	Actual FY 2025	Revised FY 2026	Enacted FY 2027
Cash Reserve Fund	$ 697.4	$ 636.9	$ 630.3
Economic Emergency Fund	193.4	212.3	210.1
Total CRF and EEF	$ 890.8	$ 849.2	$ 840.4
Statutory Maximum			
Cash Reserve Fund	$ 697.4	$ 636.9	$ 630.3
Economic Emergency Fund	232.5	212.3	210.1
Total CRF and EEF	$ 929.9	$ 849.2	$ 840.4

Adjusted Revenue Estimate
and Reserve Fund Goal Calculations

In Millions

	FY 2024	FY 2025	FY 2026	FY 2027
REC Estimates	$ 9,625.5	$ 9,637.1	$ 8,507.9	$ 8,471.6
Revenue Adjustments	-7.3	-338.2	-15.8	-67.1
Adjusted Revenue Estimate	$ 9,618.2	$ 9,298.9	$ 8,492.1	$ 8,404.5
Reserve Fund Goals				
Cash Reserve Fund	$ 721.4	$ 697.4	$ 636.9	$ 630.3
Economic Emergency Fund	240.5	232.5	212.3	210.1
Total	$ 961.9	$ 929.9	$ 849.2	$ 840.4

Note: The Adjusted Revenue Estimate is established at the close of each Legislative Session and after any vetoes that affected revenue adjustments.

Taxpayer Relief Fund

In Millions

	FY 2025	Estimated Net FY 2026	Enacted FY 2027
Funds Available			
Balance Brought Forward	$ 3,751.5	$ 4,034.2	$ 3,111.6
General Fund Surplus Transfer	129.8	0.0	0.0
Interest	170.1	121.0	80.0
Total Funds Available	$ 4,051.4	$ 4,155.3	$ 3,191.6
Expenditures			
Transfer to the General Fund	$ - 3.3	$ - 696.7	$ - 617.2
Transfer to General Fund for School Aid	-13.9	0.0	0.0
Transfer to the General Fund - OBBBA	0.0	-347.0	0.0
Ending Balance	$ 4,034.2	$ 3,111.6	$ 2,574.4

Note: Numbers may not add due to rounding.

State Tax Credit Claims

In Millions

Tax Credit Programs	Actual FY 2023	Actual FY 2024	Actual FY 2025
Biodiesel Blended Fuel Tax Credit	$ 23.9	$ 14.1	$ 27.1
Earned Income Tax Credit	60.2	65.0	72.1
High Quality Jobs Program	15.2	33.5	20.0
Historic Preservation Tax Credit	30.2	50.7	45.8
Iowa Industrial New Jobs Training Program (260E)	43.1	41.8	41.2
Redevelopment Tax Credit	5.3	7.0	5.2
Research Activities Tax Credit	44.1	62.4	74.1
School Tuition Organization Tax Credit	11.8	14.9	11.8
Tuition and Textbook Tax Credit	25.5	25.1	23.9
Workforce Housing Tax Incentive Program	13.2	15.3	13.4
All Other Programs	56.8	48.3	68.3
Total Tax Credits	$ 329.2	$ 378.1	$ 403.0

Source: Department of Revenue, Tax Credits Contingent Liabilities Report — Table 8, March 2026

Rebuild Iowa Infrastructure Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027	Enacted FY 2028	Enacted FY 2029	Enacted FY 2030	Enacted FY 2031
Revenues and Resources							
Balance Forward	$ 110,576,986	$ 102,642,276	$ 67,132,314	$ 19,386,723	N/A	N/A	N/A
Adjustment to Balance Forward	5,615	$ 49,882					
State Wagering Taxes and Fees	192,430,980	183,138,777	187,957,000	187,957,000	187,957,000	183,957,000	183,957,000
Interest	49,189,488	30,200,000	22,800,000	22,800,000	22,800,000	22,800,000	22,800,000
MSA Tobacco Payments	11,113,084	9,809,093	9,003,633	9,003,633	9,003,633	9,003,633	9,003,633
Vision Iowa Fund Transfer		3,973,962					
Vacant State Building Demolition Fund Transfer		24,800					
Vacant State Building Rehabilitation Fund Transfer		1,146,765					
Total Resources	$ 363,316,153	$ 330,985,555	$ 286,892,947	$ 239,147,356	$ 219,760,633	$ 215,760,633	$ 215,760,633
Appropriations							
Administrative Services							
Major Maintenance	$ 22,000,000	$ 22,000,000	**$ 22,000,000**	**$ 22,000,000**	**$ 22,000,000**	$ 0	$ 0
Major Maintenance West Capitol Steps	2,000,000	0	0	0	0	0	0
Routine Maintenance (standing appropriation)	*2,000,000*	*2,000,000*	***2,000,000***	***2,000,000***	***2,000,000***	***2,000,000***	***2,000,000***
Elevator Upgrades/Replacements	5,364,500	0	0	0	0	0	0
Historical Building Sustainable Storage	0	5,000,000	0	0	0	0	0
Underground Railroad Markers	0	40,000	0	0	0	0	0
Terrace Hill Projects	0	0	1,000,000	0	0	0	0
Major Maintenance IVH Paving Repairs	0	0	180,000	0	0	0	0
Agriculture and Land Stewardship							
Water Quality Initiative	8,200,000	8,200,000	8,200,000	0	0	0	0
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	0	0	0	0	0
Renewable Fuels Infrastructure Fund Supplement	2,000,000	0	0	0	0	0	0
Renewable Fuels Infrastructure Fund Corrective Awards	2,000,000	0	0	0	0	0	0
Fertilizer Management	1,000,000	1,000,000	1,000,000	0	0	0	0
Department for the Blind							
Building Repairs	225,600	559,000	250,000	0	0	0	0
Department of Corrections							
CBC District 4 Central Office	0	4,163,847	**2,775,898**	0	0	0	0
Economic Development							
Community Attraction and Tourism Fund	10,000,000	10,000,000	10,000,000	0	0	0	0
Destination Iowa Fund	10,000,000	10,000,000	10,000,000	0	0	0	0
Regional Sports Authorities	700,000	750,000	1,000,000	0	0	0	0
Strengthening Communities Grants - Rural YMCAs	250,000	0	0	0	0	0	0
USS Iowa Deck Renovation	750,000	0	0	0	0	0	0
Facility Enhancement	0	0	7,000,000	0	0	0	0
Hoover Presidential Library Renovation Projects	0	0	1,000,000	0	0	0	0
Strategic Infrastructure Program Fund	0	0	10,000,000	0	0	0	0
Junior Olympics	0	0	250,000	0	0	0	0
Department of Education							
ISD - Giangreco Building Roof Repair	0	0	4,430,000	3,605,000	0	0	0
Health and Human Services							
Woodward Tunnel Decentralization	14,500,000	14,275,000	0	0	0	0	0
Lucas Building Renovation	5,000,000	0	0	0	0	0	0
CCUSO - Patient Doors Conversion	50,000	0	0	0	0	0	0
CCUSO Renovation	7,000,000	0	0	0	0	0	0
Iowa Medical Examiner Office Expansion	5,000,000	28,000,000	**3,300,000**	0	0	0	0
On With Life Infrastructure	0	0	4,000,000	0	0	0	0

Previously enacted appropriations are in bold. *Standing appropriation titles are italicized.*

Rebuild Iowa Infrastructure Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027	Enacted FY 2028	Enacted FY 2029	Enacted FY 2030	Enacted FY 2031
Homeland Security and Emergency Management							
Levee Improvement Fund	$ 10,000,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Iowa Finance Authority							
State Housing Trust Fund (standing appropriation)	*3,000,000*	*3,000,000*	***3,000,000***	***3,000,000***	***3,000,000***	***3,000,000***	***3,000,000***
Water Quality Financial Assistance Fund	0	0	8,000,000	0	0	0	0
Rural Iowa Infrastructure Bank Program Fund	0	0	10,000,000	0	0	0	0
Iowa Law Enforcement Academy							
Driving Training Facility	0	15,000,000	0	0	0	0	0
Firearms Range Training Facility	0	0	3,700,000	0	0	0	0
Iowa State Fair							
Agriculture Facility	0	2,500,000	**2,500,000**	0	0	0	0
Infrastructure Upgrades and Improvements	0	0	1,000,000	0	0	0	0
Judicial Branch							
Judicial Building Improvements	475,000	0	0	0	0	0	0
Dallas County Courthouse Renovation and Furniture	481,200	0	0	0	0	0	0
Johnson County Courthouse Renovation and Furniture	111000	0	0	0	0	0	0
Legislative Branch							
Capitol Building Maintenance (standing appropriation)	*500,000*	*500,000*	*750,000*	***750,000***	***750,000***	***750,000***	***750,000***
Management							
Environment First Fund (standing appropriation)	*42,000,000*	*42,000,000*	***42,000,000***	***42,000,000***	***42,000,000***	***42,000,000***	***42,000,000***
Technology Reinvestment Fund	21,131,873	18,269,217	26,314,315	0	0	0	0
Department of Natural Resources							
Lake Restoration and Water Quality Projects	9,600,000	9,600,000	9,600,000	0	0	0	0
State Park Infrastructure	5,000,000	5,000,000	5,000,000	0	0	0	0
State Park Infrastructure - Disability Accessibility	1,000,000	0	0	0	0	0	0
Water Trails and Low Head Dam Grants	1,500,000	1,500,000	1,500,000	0	0	0	0
Community Forestry Grant Program	250,000	0	0	0	0	0	0
Derelict Buildings Program	0	0	1,000,000	0	0	0	0
Public Defense							
Facility/Armory Maintenance	2,100,000	2,100,000	2,100,000	0	0	0	0
Statewide Modernization - Readiness Centers	2,100,000	2,100,000	2,100,000	0	0	0	0
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000	0	0	0	0
Sioux City Airport Runway	0	0	10,000,000	0	0	0	0
Public Safety							
Statewide Communications System	6,424,379	6,486,177	2,846,011	0	0	0	0
DPS Equipment Fund	2,500,000	0	0	0	0	0	0
Regents							
Tuition Replacement	26,500,000	25,600,000	25,000,000	0	0	0	0
UNI - Industrial Technology Center	3,850,000	0	0	0	0	0	0
Iowa Lakeside Lab Infrastructure	3,000,000	3,000,000	0	0	0	0	0
UNI - Public Policy Center at Commons	0	1,000,000	6,000,000	0	0	0	0

Previously enacted appropriations are in bold. *Standing appropriation titles are italicized.*

Rebuild Iowa Infrastructure Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027	Enacted FY 2028	Enacted FY 2029	Enacted FY 2030	Enacted FY 2031
Transportation							
Recreational Trails	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 0	$ 0	$ 0	$ 0
One-Time Recreational Trails	1,000,000	0	0	0	0	0	0
Public Transit Vertical Infrastructure Grants	1,500,000	1,200,000	0	0	0	0	0
Railroad Revolving Loan and Grant Fund	2,000,000	2,000,000	2,000,000	0	0	0	0
Comm. Air Service Vertical Infrastructure Grants	1,900,000	1,900,000	2,500,000	0	0	0	0
General Aviation Vertical Infrastructure Grants	1,000,000	1,000,000	1,500,000	0	0	0	0
Railroad Overpass and Underpass Grant Fund	0	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Public Transit Federal Grant Match	0	0	1,600,000	0	0	0	0
Treasurer							
County Fair Infrastructure	1,060,000	1,060,000	1,060,000	0	0	0	0
Veterans Affairs							
Cemetery Equipment Replacement	168,388	0	0	0	0	0	0
Net Appropriations	$ 261,241,940	$ 263,853,241	$ 267,506,224	$ 78,355,000	$ 74,750,000	$ 52,750,000	$ 52,750,000
Reversions	(568,063)	-	-	-	-	-	-
Ending Balance	**$ 102,642,276**	**$ 67,132,314**	**$ 19,386,723**	**$ 160,792,356**	**$ 145,010,633**	**$ 163,010,633**	**$ 163,010,633**

NOTES:
1) NA = Not applicable. The balance forward for FY 2029, FY 2030, and FY 2031 will not be known until additional spending decisions are made during the 2027 and 2028 Legislative Sessions.
2) This spreadsheet utilizes the same FY 2027 RIIF receipts estimates for FY 2028 through FY 2031 for illustrative purposes only.

Previously enacted appropriations are in bold. ***Standing appropriation titles are italicized.***

Technology Reinvestment Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027
Resources			
Beginning Balance	$ 121,924	$ 1,236,992	$ 1,202,992
RIIF Appropriation	21,131,873	18,269,217	26,314,315
Total Available Resources	$ 21,253,797	$ 19,506,209	$ 27,517,307
Attorney General's Office			
Cybersecurity and IT Infrastructure	$ 278,503	$ 0	$ 0
Department of Corrections			
Technology Projects	0	3,013,466	697,425
Camera System Upgrades	2,464,779	0	0
IMCC Pharmacy Pill Counting Machines	200,000	0	0
IMCC Network Switch Replacement	100,000	0	0
ICIW Network Switch Replacement	500,000	0	0
ICIW and IMCC Server Replacement	200,000	0	0
CBC Technology Updates	139,500	0	0
Economic Development			
Enterprise Management System	0	5,375,000	0
Department of Education			
ICN Part III and Maintenance and Leases	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000
Iowa PBS Digital Asset Management System	196,000	0	0
Department of Health and Human Services			
Medicaid Technology	1,335,178	0	0
State Poison Center	34,000	34,000	42,080
Criminal Justice Info System (CJIS) Integration	1,400,000	0	0
Justice Data Warehouse	282,664	0	0
MEME Maintenance and Operations	330,000	0	0
OBBA IT Costs	0	0	3,473,690
Public Assistance Oversight - Data Sources	0	0	1,633,361
Public Assistance Oversight - SNAP FIP IT	0	0	10,000,000
Homeland Security and Emergency Management			
Alert Iowa Messaging System	400,000	400,000	400,000
Department of Management			
Searchable Online Database	45,000	45,000	45,000
Grants Management System	70,000	70,000	70,000
Local Government Budget and Property Tax System	120,000	120,000	120,000
Socrata Software License	382,131	358,429	358,429
DOM DoIT Cybersecurity	2,947,658	2,947,658	2,947,658
Iowa Integrated Justice (IIJ) System	0	1,400,000	1,400,000
Justice Enterprise Data Warehouse	0	282,664	282,664
Justice Data Warehouse Transition	0	290,000	0
DPS/DOT MACH & TraCS Modernization	0	0	2,000,000

Technology Reinvestment Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027
Department of Natural Resources			
Law Enforcement Radios	$ 1,565,000	$ 0	$ 0
Department of Public Defense			
Technology Projects	0	220,000	0
Department of Public Safety			
Digital Evidence Management System	0	0	300,000
Department of Revenue			
Tax System Modernization	4,070,460	0	0
Secretary of State			
Cyber Technology	324,000	0	0
Treasurer of State			
Clearwater Software	192,000	192,000	192,000
Tyler Tech. Software	228,000	228,000	228,000
Net Appropriations	21,131,873	18,303,217	27,517,307
Reversions	-1,115,068	0	0
Ending Balance	$ 1,236,992	$ 1,202,992	$ 0

NOTE: House File 1028 (Department of Management, Records, Funds, and Contracts Act) requires, beginning in FY 2028, that moneys in the Technology Reinvestment Fund (TRF) be appropriated by the General Assembly to the Department of Management (DOM) to be used to implement State information technology projects. The DOM is required to provide a prioritized list of proposed projects for funding from the TRF to the Governor to develop budgetary recommendations for the General Assembly.

Environment First Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027
Resources			
Balance Forward	$ 91,015	$ 91,015	$ 91,015
RIIF Appropriation	42,000,000	42,000,000	42,000,000
Total Resources	$ 42,091,015	$ 42,091,015	$ 42,091,015
Appropriations			
Department of Agriculture			
Soil Conservation Cost Share	$ 8,325,000	$ 8,325,000	$ 8,325,000
Soil & Water Conservation Fund	3,800,000	3,800,000	3,800,000
Water Quality Initiative	2,375,000	2,375,000	2,375,000
Conservation Reserve Enhancement (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	900,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000
Total Department of Agriculture	$ 17,300,000	$ 17,300,000	$ 17,300,000
Department of Natural Resources			
REAP Program	$ 12,000,000	$ 12,000,000	$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000
Air Quality Monitoring Program	425,000	425,000	425,000
Floodplain Management	375,000	375,000	375,000
GIS Information for Watersheds	195,000	195,000	195,000
Total Department of Natural Resources	$ 24,005,000	$ 24,005,000	$ 24,005,000
Board of Regents			
UI — Water Resource Management	$ 495,000	$ 495,000	$ 495,000
UI — Geological and Water Survey	200,000	200,000	200,000
Total Board of Regents	$ 695,000	$ 695,000	$ 695,000
Total Appropriations	$ 42,000,000	$ 42,000,000	$ 42,000,000
Reversions	0	0	0
Ending Balance	$ 91,015	$ 91,015	$ 91,015

Temporary Assistance for Needy Families Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027
Revenues			
Beginning Balance	$ 117,446,354	$ 133,988,494	$ 105,566,179
TANF Payment	130,558,068	130,558,068	130,558,068
Total Revenues	$ 248,004,422	$ 264,546,562	$ 236,124,247
Appropriations			
FaDSS	$ 2,736,168	$ 0	$ 0
Pregnancy Prevention	1,721,903	1,913,203	1,913,203
Child Care Assistance	26,205,412	47,166,826	42,281,826
Community Access and Eligibility*	15,347,831	12,988,627	12,566,312
Core Purposes**	0	25,000,000	25,000,000
Administration and Compliance	3,288,458	3,533,647	3,533,647
Child Protective Services	64,716,156	65,364,100	65,364,100
Early Intervention and Supports	0	3,013,980	3,013,980
Total Appropriations	$ 114,015,928	$ 158,980,383	$ 153,673,068
Reversions	0	0	0
Ending Balance	$ 133,988,494	$ 105,566,179	$ 82,451,179

Notes:

TANF - Temporary Assistance for Needy Families

FaDSS - Family Development and Self-Sufficiency Program

*In 2024 Iowa Acts, House File 2698 (FY 2025 Health and Human Services Appropriations Act), this appropriation was called General Transfer.

**In 2024 Iowa Acts, House File 2698 (FY 2025 Health and Human Services Appropriations Act), this appropriation was called Community Access and Eligibility.

Medicaid Balance Sheet

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027
Medicaid Funding			
Carryforward from Previous Year	$ 292,212,754	$ 99,897,419	$ 0
Health Care Trust Fund	144,436,415	134,096,000	131,225,333
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	64,940,204	150,597,930
HF 2739 Health Care Related Tax	0	6,552,413	165,160,647
Medicaid Fraud Fund	744,869	150,000	150,000
Behavioral Health Fund	0	0	5,580,938
Decategorization Transfer	34,276	0	0
Total Non-General Fund Sources	$ 680,562,132	$ 450,772,794	$ 597,851,607
General Fund Appropriation	1,605,063,804	1,837,804,073	1,919,596,113
General Fund Supplemental	0	89,000,000	0
Total General Fund Sources	$ 1,605,063,804	$ 1,926,804,073	$ 1,919,596,113
Total Medicaid Funding	**$ 2,285,625,936**	**$ 2,377,576,867**	**$ 2,517,447,720**
Estimated State Medicaid Need	$ 2,040,325,360	$ 2,185,849,743	$ 2,450,036,887
FMAP Changes	26,600,000	29,040,932	-17,551,342
MCO Capitation Rate Increase	72,496,396	135,524,376	66,451,825
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 Dispensing Fee Increase	500,000	0	0
Maternal Health Rate Adjustment	0	420,000	0
Prosthetics Rate Increase	0	100,000	0
CCBHC Increased 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
Ambulatory Surgical Center Rate Increase	0	0	1,167,867
Elderly Waiver Rate Increase	0	0	3,000,000
Special Population Nursing Facility Rate Adjustment	0	0	333,000
SF 2422 Retroactive Eligibility	0	0	-337,516
Cost Containment	0	0	-17,888,968
Total Estimated Medicaid Need	$ 2,179,734,279	$ 2,372,651,868	$ 2,485,211,753
Medicaid Balance (Underfunded If Negative)	**$ 105,891,657**	**$ 4,924,999**	**$ 32,235,968**
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
CHIP Ending Balance	0	-5,252,913	0
SSA Ending Balance	0	326,419	0
Ending State Medical Assistance Balance	**$ 99,897,419**	**$ -1,495**	**$ 32,235,968**

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
ARPA – American Rescue Plan Act
CHIP – Children's Health Insurance Program
SSA – State Supplementary Assistance

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027
Revenue			
Beginning Account Balance	$ 62,673	$ 62,673	$ 112,978
Adjustment to Beginning Balance	0	0	0
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000
Total Revenues	$ 63,812,673	$ 63,812,673	$ 63,862,978
Appropriations & Expenses			
Department of Agriculture and Land Stewardship			
Butchery Innovation and Revitalization	$ 0	$ 249,695	$ 0
Economic Development Authority			
High Quality Jobs	11,700,000	11,700,000	0
Business Incentives for Growth	0	0	11,700,000
Manufacturing 4.0	2,016,675	2,016,675	2,350,000
Empower Rural Iowa Program	700,000	700,000	700,000
Butchery Innovation and Revitalization	0	0	0
Department of Education			
Workforce Training and Econ Dev Funds	15,100,000	15,100,000	15,100,000
Skilled Workforce Shortage Tuition Grant	5,000,000	5,000,000	5,000,000
ACE Infrastructure	6,000,000	6,000,000	0
PACE and Regional Sectors	5,000,000	4,800,000	4,800,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000
STEM Best	700,000	700,000	700,000
Workforce Prep Outcome Reporting	200,000	75,000	75,000
Workforce Infrastructure Fund	0	0	6,000,000
Iowa Workforce Development			
AMOS Training Program	100,000	0	0
Future Ready Iowa Coordinator	0	0	0
Workforce Prep Outcome Reporting	0	125,000	125,000
Adult Literacy for the Workforce	5,500,000	5,500,000	4,500,000
Work-Based Learning Intermediary Network	0	0	0
STEM Internships	633,325	633,325	0
Workforce Training Fund	0	0	0
Board of Regents			
Regents Innovation Fund	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302
SUI - Economic Development	209,279	209,279	209,279
SUI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,466,419	1,466,419	1,466,419
UNI - Workforce Development	0	0	1,000,000
UNI - Nursing Program Expansion	0	0	600,000
Total Appropriations & Expenses	$ 63,750,000	$ 63,699,695	$ 63,750,000
Reversions	0	0	0
Ending Balance	$ 62,673	$ 112,978	$ 112,978

Sports Wagering Receipts Fund

	Actual FY 2025	Estimated Net FY 2026	Enacted FY 2027
Revenues and Resources			
Balance Forward	$ 28,903,431	$ 44,914,623	$ 26,773,351
Sports Wagering Taxes	16,215,305	19,108,728	19,108,728
Interest	1,545,887	1,000,000	1,000,000
Total Resources	$ 46,664,623	$ 65,023,351	$ 46,882,079
Appropriations			
Economic Development Authority			
Length of Service Award Program Grant Fund	$ 0	$ 1,500,000	**$ 1,500,000**
Iowa Film Production Incentive Fund	0	4,000,000	0
Iowa Major Events and Tourism Fund	0	4,000,000	0
Department of Education			
Education Support Personnel Supplement	0	14,000,000	0
Division of Special Education	0	5,000,000	0
Health and Human Services			
Gambling Treatment Program	1,750,000	1,750,000	1,750,000
Double-up Food Bucks	0	0	1,000,000
Public Safety			
DPS Equipment Fund	0	8,000,000	**8,000,000**
Regents			
Pediatric Cancer Research	0	0	3,000,000
Net Appropriations	$ 1,750,000	$ 38,250,000	$ 15,250,000
Reversions	-	-	
Ending Balance	**$ 44,914,623**	**$ 26,773,351**	**$ 31,632,079**

* Estimated FY 2026 sports wagering taxes and interest collected in the Sports Wagering Receipts Fund is an estimate only and is adjusted accordingly based on the current total deposited in the Fund through March 2026. These same estimates are used for FY 2027 for illustrative purposes only.

Standing appropriations are in bold.

Comparison of All State Funds Appropriated

(In Millions)

Funding Sources	Actual FY 2025	Est. Net FY 2026	Enacted FY 2027
Total General Fund Appropriations	8,968.7	9,509.4	9,644.0
Appropriations from Non-General Fund State Sources			
Rebuild Iowa Infrastructure Fund	$ 261.2	$ 263.9	$ 267.5
RIIF Appropriations to Other Funds	-63.1	-60.3	-68.3
Net RIIF Appropriations	$ 198.1	$ 203.6	$ 199.2
Primary Road Fund	$ 413.1	$ 437.9	$ 418.7
Health Care Trust Fund	176.5	151.0	137.6
Temporary Assistance For Needy Families	114.0	159.0	153.7
Quality Assurance Trust Fund	111.2	111.2	111.2
Others	73.5	101.4	96.2
Road Use Tax Fund	59.7	78.2	79.2
Iowa Skilled Worker and Job Creation Fund	63.8	63.7	63.8
Iowa Economic Emergency Fund	100.3	34.0	39.3
Fish and Wildlife Trust Fund	51.4	53.1	53.1
IPERS Trust Fund	22.8	86.3	26.3
Commerce Revolving Fund	42.4	45.0	44.8
Environment First Fund	42.0	42.0	42.0
Hospital Health Care Access Trust Fund	33.9	33.9	33.9
Opiod Settlement Fund	29.0	38.1	9.9
Total Non-General Fund	$ 1,531.7	$ 1,638.5	$ 1,509.0
Grand Total	$ 10,500.4	$ 11,147.9	$ 11,152.9

Note: Rounding may affect totals. RIIF appropriations to other funds are removed from the RIIF total to prevent incudling the sum in the total twice.

Common Acronyms
Used in the Appropriations Tables

ACE	Accelerated Career Education
ACRF	Address Confidentiality Revolving Fund
ADA	Americans with Disabilities Act
ADRC	Aging and Disability Resource Center
AEA	Area Education Agency
AG	Office of the Attorney General
AI	Artificial Intelligence
AMOS	A Mid-Iowa Organizing Strategy
AOS	Auditor of State
ARPA	American Rescue Plan Act
ARTS	Archon Registration and Titling System
ASF	Autism Support Fund
BH-ASO	Behavioral Health Administrative Service Organization
BHF	Behavioral Health Fund
BOEE	Board of Educational Examiners
BOP	Board of Parole
BOR	Board of Regents
CAT	Community Attraction and Tourism
CBC	Community-Based Corrections
CCA	Child Care Assistance
CCUSO	Civil Commitment Unit for Sexual Offenders
CEF	Consumer Education and Litigation Fund
CFSP	Comprehensive Family Support Program
CHIP	Children's Health Insurance Program
CJIS	Criminal Justice Information System
CJP	Criminal Justice Planning
CMRF	Commerce Revolving Fund
CMS	Centers for Medicare and Medicaid Services
CMVU	Commercial Motor Vehicle Unit
COG	Councils of Governments
CPB	Corporation for Public Broadcasting
CPI	Consumer Price Index
CRF	Cash Reserve Fund
CSBG	Community Services Block Grant
CSG	Radio Community Service Grant
CTE	Career and Technical Education
CTI	Conference Technologies Incorporated
DALS	Department of Agriculture and Land Stewardship
DAS	Department of Administrative Services
DCI	Division of Criminal Investigation
DDoS	Distributed Denial-of-Service
DE	Department of Education
DIAL	Department of Inspections, Appeals, and Licensing
DIFS	Department of Insurance and Financial Services
DMU	Des Moines University
DNR	Department of Natural Resources
DOC	Department of Corrections
DoIT	Division of Information Technology
DOM	Department of Management
DOT	Department of Transportation
DPD	Department of Public Defense
DPS	Department of Public Safety
DVA	Department of Veterans Affairs
ECFS	Early Childhood and Family Services
ECI	Early Childhood Iowa
EEF	Economic Emergency Fund
EFF	Environment First Fund
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
ESA	Education Savings Account
FAD	Foreign Animal Disease
FaDSS	Family Development & Self-Sufficiency Program
FEMA	Federal Emergency Management Agency
FIP	Family Investment Program
FMAP	Federal Medical Assistance Percentage
FPL	Federal Poverty Level
FTA	Federal Transit Authority
FTE	Full-Time Equivalent

Common Acronyms Used in the Appropriations Tables

GEF	Gaming Enforcement Revolving Fund
GF	General Fund
GIS	Geographic Information System
GRF	Gaming Regulatory Revolving Fund
GSL	Guaranteed Student Loan
GWPF	Groundwater Protection Fund
Hawki	Health and Well Kids in Iowa Program
HCBS	Home- and Community-Based Services
HCTF	Health Care Trust Fund
HHCAT	Hospital Health Care Access Trust Fund
HHS	Department of Health and Human Services
HMO	Health Maintenance Organization
HQ	Headquarters
HRDP	Historical Resource Development Program
HSEMD	Department of Homeland Security and Emergency Management
HVAC	Heating, Ventilation, and Air Conditioning
IABLE	Iowa's Achieving a Better Life Experience Plan
IADPF	Iowa Animal Disease Prevention Fund
ICA	Iowa College Aid Board of Commissioners
ICAB	Iowa Child Advocacy Board
I-CASH	Iowa's Center for Agricultural Safety & Health
ICIW	Iowa Correctional Institution for Women
ICN	Iowa Communications Network
ICON	Iowa Corrections Offender Network
ICRF	Iowa Coronavirus Relief Fund
IDEA	Individuals with Disabilities Education Act
IDR	Iowa Department of Revenue
IECDB	Iowa Ethics and Campaign Disclosure Board
IEDA	Iowa Economic Development Authority
IESBVI	Iowa Educational Services for the Blind and Visually Impaired
IFA	Iowa Finance Authority
IHAWP	Iowa Health and Wellness Program
IID	Iowa Insurance Division
IIJ	Iowa Integrated Justice
ILEA	Iowa Law Enforcement Academy
IMCC	Iowa Medical and Classification Center
IOSME	Iowa Office of the State Medical Examiner
IPCC	Iowa Poison Control Center
IPERS	Iowa Public Employees' Retirement System
IPIB	Iowa Public Information Board
IPR	Iowa Public Radio
IRGC	Iowa Racing and Gaming Commission
ISASP	Iowa Statewide Assessment of Student Progress
ISD	Iowa School for the Deaf
ISP	Iowa State Penitentiary
ISU	Iowa State University
IT	Information Technology
IUC	Iowa Utilities Commission
IVH	Iowa Veterans Home
IWD	Iowa Workforce Development
JB	Judicial Branch
JDW	Justice Data Warehouse
JFHQ	Joint Forces Headquarters
LEAD-K	Language Equality and Acquisition for Deaf Kids
LEC	Law Enforcement Center
LIHEAP	Low Income Home Energy Assistance Program
LSA	Legislative Services Agency
LSTA	Library Services and Technology Act
LTC	Long-Term Care
MCO	Managed Care Organization
MCO HCTF	Managed Care Organization Health Care Tax Fund
MEME	Medicaid Enterprise Modernization Effort
MEPD	Medicaid for Employed People with Disabilities
MFF	Medicaid Fraud Fund
MH	Mental Health
MHDS	Mental Health and Disability Services
MHI	Mental Health Institute
MPCF	Mount Pleasant Correctional Facility

Common Acronyms
Used in the Appropriations Tables

MVD	Motor Vehicle Division
MVE	Motor Vehicle Enforcement
MVFT	Motor Vehicle Fuel Tax
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCF	Newton Correctional Facility
NTIA	National Telecommunications and Information Administration
OBBBA	One Big Beautiful Bill Act
OCIO	Office of the Chief Information Officer
OSF	Opioid Settlement Fund
PACE	Pathways for Academic Career and Employment
PAS	Pension Administration System
PBS	Public Broadcasting Service
PD	Professional Development
PDA	Personal Data Assistant
PERB	Public Employment Relations Board
POR	Peace Officers' Retirement
PRF	Primary Road Fund
PSA	Pharmaceutical Settlement Account
PSAO	Pharmacy Services Administrative Organization
QATF	Quality Assurance Trust Fund
RCA	Refugee Cash Assistance
REAP	Resource Enhancement and Protection
REC	Revenue Estimating Conference
RFIF	Renewable Fuel Infrastructure Fund
RIF	Region Incentive Fund
RIIF	Rebuild Iowa Infrastructure Fund
RUTF	Road Use Tax Fund
SAVE	Systematic Alien Verification for Entitlements
SBRC	School Budget Review Committee
SBRF	State Bond Repayment Fund
SHTF	State Housing Trust Fund
SLFRF	Iowa Coronavirus State and Local Fiscal Recovery Fund
SNAP	Supplemental Nutrition Assistance Program
SOS	Secretary of State
SPOC	State Police Officers Council
STEM	Science, Technology, Engineering, and Mathematics
STND	Standing Appropriation
SUI	State University of Iowa
SWJCF	Skilled Worker and Job Creation Fund
SWRF	Sports Wagering Receipts Fund
TANF	Temporary Assistance for Needy Families
TOS	Treasurer of State
TPRF	Taxpayer Relief Fund
TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
TRF	Technology Reinvestment Fund
UIHC	University of Iowa Health Care
UNI	University of Northern Iowa
UPS	Uninterrupted Power Supply
USS	United States Ship
UST	Underground Storage Tank Fund
VLPF	Veterans License Plate Fund
WDF	Workforce Development Fund
WGTF	Wine Gallonage Tax Fund
WOF	Workforce Opportunity Fund
WQFAF	Water Quality Financial Assistance Fund
WQI	Water Quality Initiative
WRC	Woodward Resource Center
YMCA	Young Men's Christian Association