State of Iowa

FY 2025 Year-End Report on General Fund Revenues and Appropriations

Legislative Services Agency,
Fiscal Services Division

January 2026

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Introduction

The purpose of this report is to provide a recap of the General Fund budget enacted for FY 2025. The report includes an overall summary from the time the FY 2025 budget was initially enacted in 2024 to the close of the fiscal year on June 30, 2025. The report also includes information on Iowa's reserve funds and the Taxpayer Relief Fund (TPRF), as these funds are an integral part of the General Fund budgeting and decision-making process. This report also provides information on various aspects of appropriations activity for FY 2025. Additional information on individual General Fund appropriations for FY 2025 is provided in the **Appendix**.

Summary of FY 2025 General Fund Budget

The FY 2025 General Fund budget was first enacted during the 2024 Legislative Session. The initial budget was based on total available resources of $11.321 billion (**Figure 1**). This included the March 2024 Revenue Estimating Conference (REC) revenue estimate of $9.698 billion, revenue adjustments of $-338.2 million, and a surplus carryforward of $1.962 billion. **Figure 2** shows the revenue adjustments to the FY 2025 budget enacted during both the 2024 and 2025 Legislative Sessions.

A total of $8.915 billion in FY 2025 appropriations were enacted during the 2024 Legislative Session, resulting in an estimated surplus of $2.411 billion (**Figure 1**). An additional $2.8 million in appropriations which were enacted, but unaccounted for at adjournment are also included in **Figure 1**. During the 2025 Legislative Session, the estimate of available resources decreased to $11.003 billion, largely due to revised General Fund revenue estimates established by the REC in March 2025.

The General Assembly deappropriated $2.0 million from the HHS for the Substance Abuse Disorder Program for FY 2025 during the 2025 Legislative Session. At the close of the 2025 Legislative Session, total appropriations for FY 2025 totaled $8.945 billion and the estimated surplus was $2.063 billion.

Total net General Fund receipts ended the fiscal year at $8.942 billion, which was $417.4 million (-4.5%) less than the estimate used at the close of the 2024 Legislative Session. Net appropriations ended the fiscal year $38.5 million higher than at the close of the 2024 Legislative Session due to standing appropriations accounted for after adjournment, standing appropriations adjustments, deappropriations, and final reversions. The General Fund budget ended the fiscal year with a surplus of $1.882 billion.

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

- 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 Act (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.

As of November 14, 2025, State agencies in Iowa had reported federal expenses related to these Acts totaling $629.9 million in FY 2025. For FY 2025, the top reported expenses were for the State and Local Fiscal Recovery Fund ($387.2 million). 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 1 shows the changes that occurred within the FY 2025 General Fund budget due to changes in revenue estimates and appropriations adjustments. **Figure 1** shows the actual year-end FY 2024 budget and the FY 2025 budget at three points in time.

Figure 1
General Fund Budget
(In Millions)

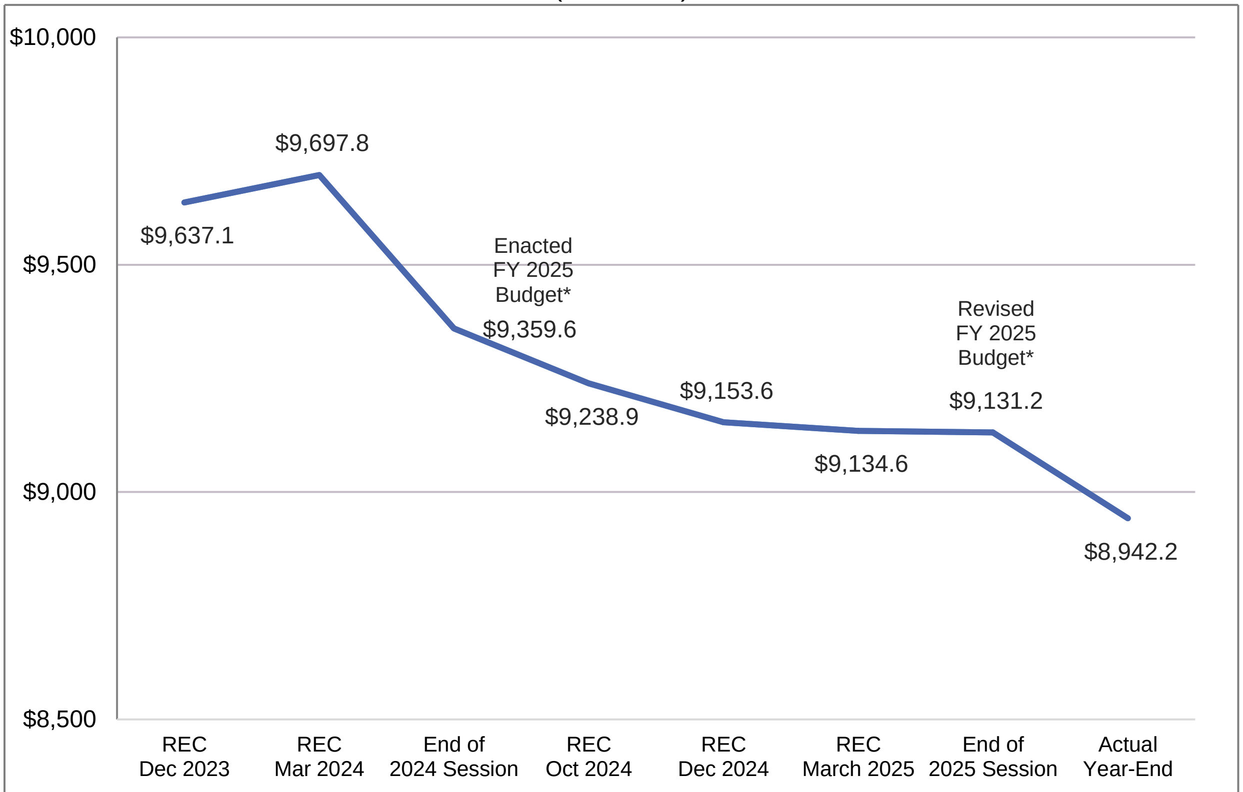
	FY 2024 Actual	FY 2025 Enacted 2024 Session	FY 2025 Revised 2025 Session	FY 2025 Actual
Resources				
REC Estimate/Actual Receipts	$ 9,756.0	$ 9,697.8	$ 9,134.6	$ 8,942.2
Revenue Adjustments[1]	0.0	- 338.2	- 3.4	0.0
Net General Fund Receipts	9,756.0	9,359.6	9,131.2	8,942.2
Surplus Carryforward	856.9	1,961.6	1,872.1	1,885.7
Transfer from the Taxpayer Relief Fund	0.0	0.0	0.0	3.3
Total Resources	$10,612.9	$ 11,321.2	$ 11,003.3	$ 10,831.1
Appropriations				
Enacted Appropriations	$ 8,517.3	$ 8,915.2	$ 8,915.2	$ 8,915.2
Stand. Approps. Identified After Adjournment[2]	3.3	0.0	2.8	2.9
Adjustments to Standing Appropriations	48.6	0.0	29.4	52.7
Deappropriation	0.0	0.0	- 2.0	- 2.0
Total Appropriations	$ 8,569.1	$ 8,915.2	$ 8,945.4	$ 8,968.7
Reversions	- 9.6	- 5.0	- 5.0	- 20.0
Net Appropriations	$ 8,559.5	$ 8,910.2	$ 8,940.4	$ 8,948.7
Ending Balance − Surplus	$ 2,053.4	$ 2,411.0	$ 2,062.9	$ 1,882.4

1) The FY 2025 revenue adjustments enacted during the 2024 Legislative Sessions are included in the actual receipt amounts.
2) For FY 2025, enacted appropriations include three standing appropriations not accounted for at the end of the 2024 Session. These include $750,000 for Therapuetic Classroom Services, $2.0 million for an HHS Substance Use Disorder Program, and $100,000 for Volunteer EMS Provider Death Benefits. For FY 2024, enacted appropriations include three appropriations not accounted for at the end of the 2023. These include $1.2 million for Psychiatry Residency Scholarships, $1.3 million for Barrel Tax Refunds, and $750,000 for Therapuetic Classroom Services

Figure 2
Estimated General Fund Revenue Adjustments
Enacted for FY 2025
(In Millions)

Act No.	Revenue Description	2024 Session	2025 Session
SF 619	Disaster Recovery Housing Assistance Act	$ 0.0	$ - 0.6
SF 657	Economic Development Programs and Credits Act	0.0	-2.8
SF 2442	Individual Income Tax Rate Act	-328.3	0.0
HF 664	Sales and Use Tax Exemptions, Subsidiaries Act	-2.3	0.0
HF 681	Sales Tax Refunds, County and District Fairs Act	-1.0	0.0
HF 2649	Capital Gains Deduction, Sale of Livestock Act	-5.3	0.0
HF 2661	Law Enforcement Omnibus Act	-0.1	0.0
HF 2667	Treasurer of State, 529 Accounts and Unclaimed Property Act	-1.1	0.0
HF 2680	411 Retirement System Act	-0.1	0.0
		$ - 338.2	$ - 3.4

Figure 3
FY 2025 General Fund Revenue Estimates
(In Millions)



*The enacted and revised budget numbers include revenue adjustments enacted into law that were not part of the REC estimate at that point in time.

Summary of General Fund Revenues

Net General Fund Receipts

Net General Fund receipts for FY 2025 totaled $8.826 billion, and the General Fund received $116.5 million in revenue transfers for total net General Fund receipts of $8.942 billion. This represents a decrease of $813.8 million (-8.3%) compared to FY 2024 (**Figure 4**). The net decrease in revenue compared to FY 2024 was primarily due to decreases in Other Taxes, which declined due to the pass-through entity tax.

Figure 4
Summary of General Fund Net Receipts
(In Millions)

	FY 2024	FY 2025	FY 2025 vs FY 2024	Percent Change
Net Receipts				
Individual Income Tax	$ 3,739.2	$ 3,784.2	$ 45.0	1.2%
Sales/Use Tax	3,419.8	3,456.3	36.5	1.1%
Corporate Income Tax	661.1	621.2	-39.9	-6.0%
Other Taxes*	1,284.0	479.7	-804.3	-62.6%
Other Receipts**	498.6	484.2	-14.4	-2.9%
Subtotal − Net Receipts	$ 9,602.8	$ 8,825.7	$ -777.1	-8.1%
Transfers	153.2	116.5	-36.7	-0.2
Total Net Receipts Plus Transfers	$ 9,756.0	$ 8,942.2	$ -813.8	-8.3%

* Other Taxes include: inheritance, insurance, beer, franchise, and miscellaneous taxes.
** Other Receipts include: institutional payments, liquor profits, interest, fees, judicial revenue, and miscellaneous receipts.

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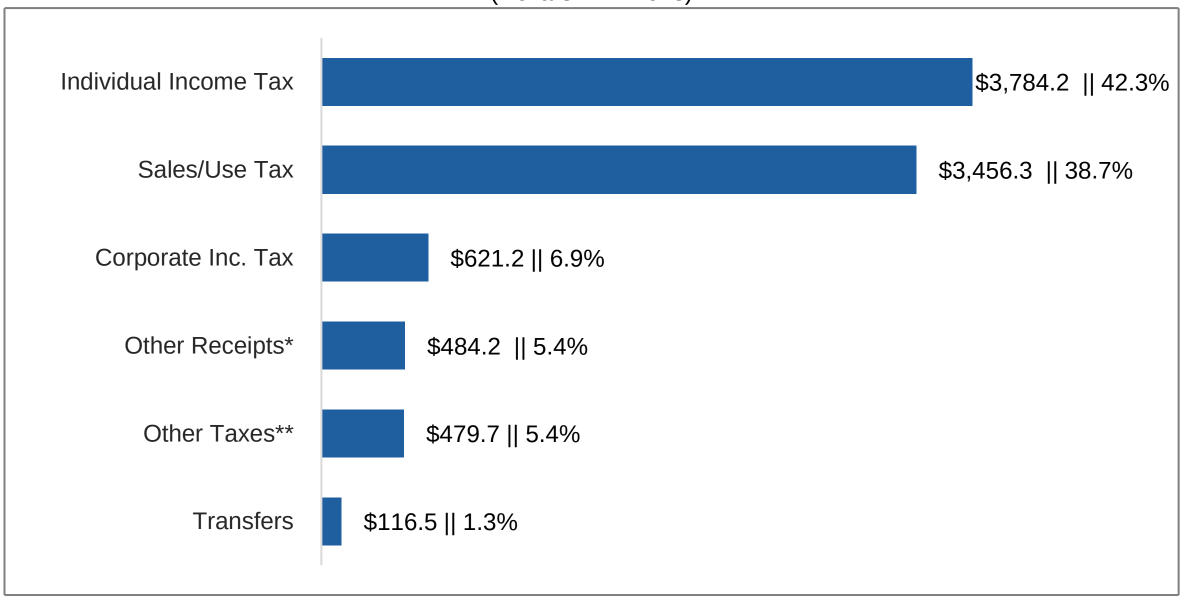
Of the total $8.942 billion in net General Fund receipts, 81.0% was collected from individual income taxes and sales/use tax (net of refunds) (**Figure 5**). Corporate income tax receipts accounted for 6.9%, and the remaining 12.1% was comprised of numerous other sources.

Figure 5
FY 2025 General Fund Net Receipts
(Dollars in Millions)



* Other Taxes include inheritance, insurance, beer, franchise, and miscellaneous taxes.
** Other Receipts include institutional payments, liquor profits, interest, fees, judicial revenue, and miscellaneous receipts.

Revenue Trends

From FY 2016 to FY 2025, net General Fund receipts increased by $2.021 billion, an average annual increase of 2.9% (**Figure 6**). During this period, individual income tax increased by $244.9 billion (0.7% annually) and sales/use tax increased $1.135 billion (4.5% annually). All other General Fund revenues increased by $641.5 million (5.4% annually). The Iowa General Assembly has enacted changes for multiple State tax rates in recent years that affect the General Fund, including changes to the individual income tax, corporate income tax, inheritance tax, insurance premium tax, and franchise tax.

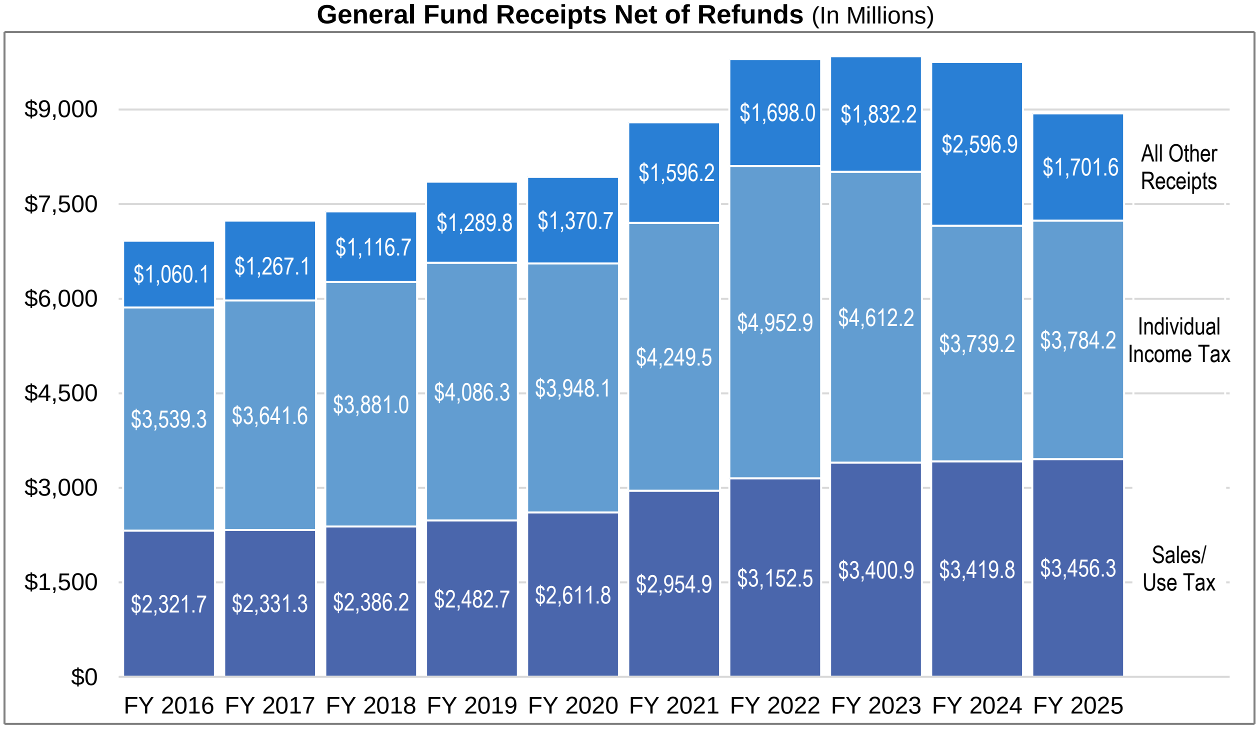
Individual Income Tax

- 2018 Iowa Acts, Senate File 2417 (Income and Sales Tax Modification Act), reduced the individual income tax rates for all income brackets beginning in tax year (TY) 2019.
- 2022 Iowa Acts, House File 2317 (Income Tax Rate Reduction and Exemptions Act), further reduced the top individual income tax rate to 6.00% for TY 2023, 5.70% for TY 2024, 4.82% for TY 2025, and a 3.90% flat individual income tax for TY 2026 and after. The number of brackets and the bracket income levels were also reduced beginning in TY 2023 through TY 2026.
- 2024 Iowa Acts, Senate File 2442 (Individual Income Tax Rate Act), accelerated and reduced the flat individual income tax rate by establishing a flat 3.80% tax rate for all income beginning in TY 2025.

Corporate Income Tax

During the 2018 General Assembly, SF 2417 (Income and Sales Tax Modification Act) reduced Iowa's corporate income tax rates from a top rate of 12.00% to a top rate of 9.80% beginning in TY 2021. Subsequently, HF 2317 (Income Tax Rate Reduction and Exemptions Act) created a process to reduce Iowa corporate income tax rates over several years. Beginning at the conclusion of FY 2022, the process involves comparing the total net corporate income tax (gross corporate income tax receipts minus corporate income tax refunds issued) the State receives in a fiscal year to a base amount of $700.0 million. When net corporate income tax received in a fiscal year exceeds $700.0 million, the Department is directed to calculate what top tax rate would have generated $700.0 million in the fiscal year that just concluded. The result of the calculation will yield a percentage to which the top tax rate for the upcoming tax year will be lowered. This calculation will occur at the conclusion of each fiscal year until the Iowa corporate income tax rate is lowered to a single rate of 5.50%. Due to HF 2317, the top corporate income tax rate decreased to 8.40% in TY 2023 and further decreased to 7.10% in TY 2024.

Figure 6
General Fund Receipts Net of Refunds (In Millions)

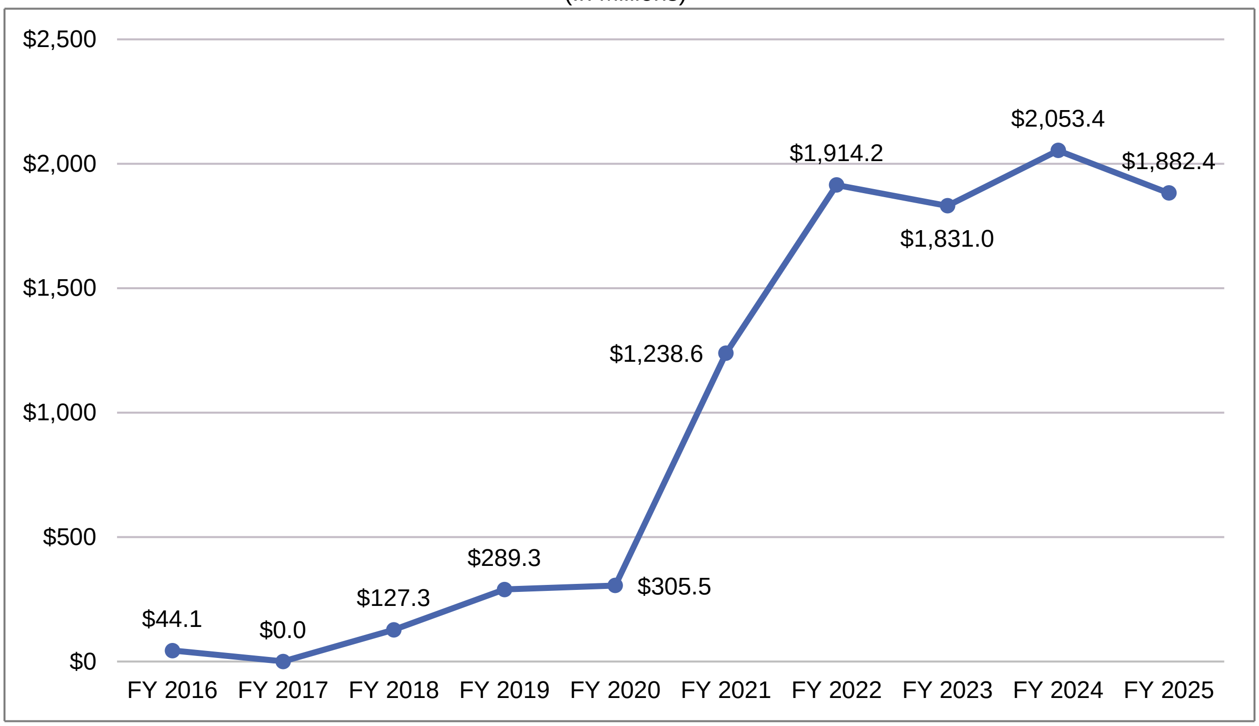


General Fund Surplus

Figure 7 shows how the General Fund surplus has fluctuated since FY 2016. The surplus ended FY 2017 without a surplus due to appropriation growth exceeding revenue growth over several years. For FY 2018 through FY 2020, the General Fund surplus increased by $127.3 million, $162.0 million, and $16.2 million, respectively. Beginning in FY 2021 through FY 2025, actual revenues exceeded REC estimates and appropriations remained below the expenditure limitation resulting in large ending balances.

For FY 2025, total General Fund resources (including transfers and carryforward funds) increased by 2.1% ($218.2 million) compared to FY 2024, and net appropriations increased by $389.2 million (4.5%). As a result, the General Fund ended the fiscal year with a surplus of $1,882.4 million.

Figure 7
General Fund Surplus
(In Millions)



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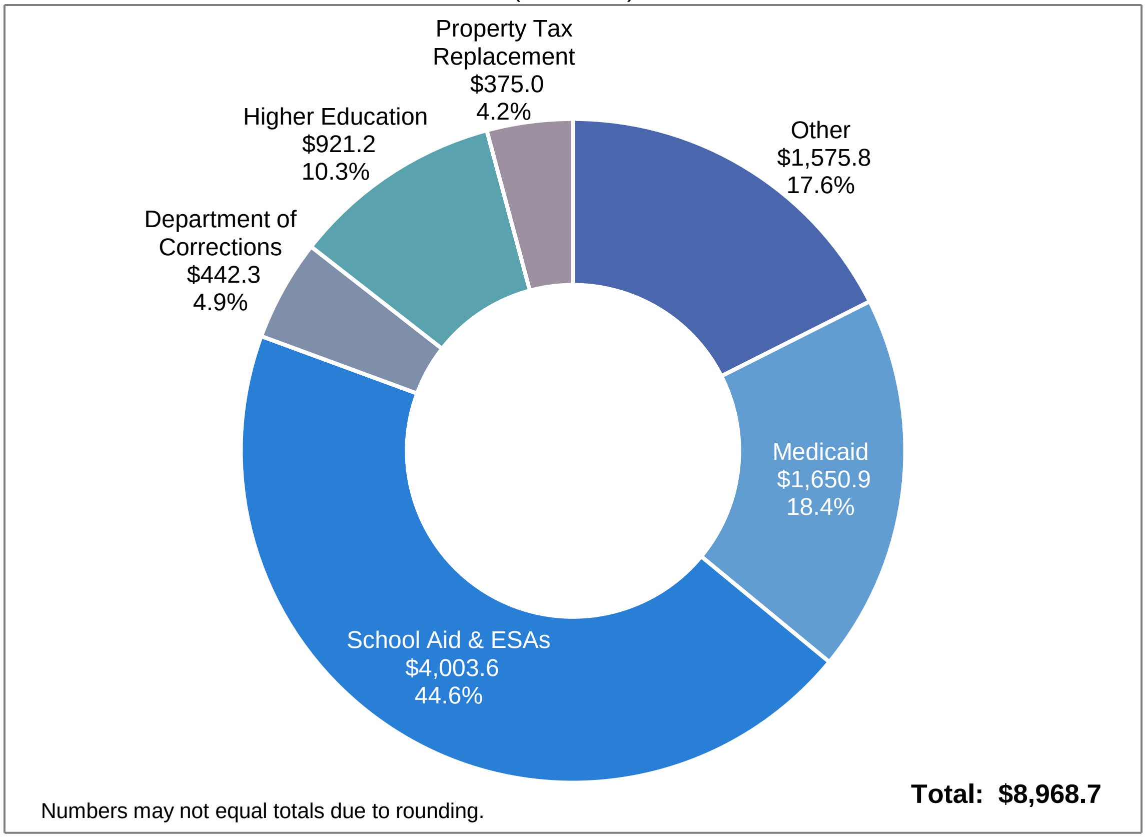
Appropriations

Figure 8 shows the FY 2025 appropriations divided into six categories. Of the categories listed, School Aid including Educational Savings Accounts, and Medicaid comprised 63.1% of total appropriations for FY 2025. Appropriations for Higher Education (Regents institutions, community colleges, and the College Student Aid Commission) made up 10.3% of the total spending, and appropriations for the Department of Corrections (DOC) and for Property Tax Replacement comprised 4.9% and 4.2%, respectively. The remaining 17.6% of the General Fund appropriations provided funding for all other departments and programs.

Figure 8
FY 2025 General Fund Appropriations
(In Millions)



Appropriations Trends

Total appropriations for FY 2025 increased $399.6 million (4.7%) compared to FY 2024 (**Figure 9**). School Aid received an increase of $119.7 million due to a 2.5% State percent of growth rate that was applied to the State Cost Per Pupil. 2024 Iowa Acts, chapter 1 (Educational Savings Accounts Act), which created educational savings accounts (ESAs), established a new standing unlimited appropriation for FY 2024 that will be phased in over three years. Fiscal year 2025 was the second year, and the appropriation increased by $89.0 million. These two actions resulted in an increase to the School Aid and ESA line of $208.7 million.

Medicaid received an increase of $107.2 million or 6.9%. Appropriations for Higher Education and Corrections increased $21.3 million and $11.9 million, respectively. Appropriations included in the Other category increased by $56.6 million (3.7%), while Property Tax Replacement decreased by $6.1 million (-1.6%). Senate File 619 (Taxation and Other Provisions Act) enacted during the 2021 Legislative Session included a provision that will phase out the Commercial and Industrial Property Tax Replacement appropriation from FY 2023 through FY 2029.

Figure 9
Summary of General Fund Appropriations
(In Millions)

Appropriations Categories	FY 2024	FY 2025	FY 2025 vs FY 2024	Percent Change
School Aid and ESAs	$ 3,794.9	$ 4,003.6	$ 208.7	5.5%
Medicaid	1,543.6	1,650.9	107.2	6.9%
Higher Education	900.0	921.2	21.3	2.4%
Property Tax Replacement	381.1	375.0	-6.1	-1.6%
Department of Corrections	430.4	442.3	11.9	2.8%
Other	1,519.1	1,575.8	56.6	3.7%
Total	$ 8,569.1	$ 8,968.7	$ 399.6	4.7%

Numbers may not equal totals due to rounding.

From FY 2016 through FY 2025, General Fund appropriations increased from $7.255 billion to $8.969 billion, an increase of $1.714 billion. This represents an average annual increase of 2.4% over the 10 years (**Figure 11**).

With the creation of ESAs, total appropriations spent on the category increased by $1.052 billion or an average annual rate of 3.4%. If ESAs are excluded from this calculation, School Aid increased by $833.5 million or an average annual rate of 2.8% when comparing FY 2016 to FY 2025. Medicaid grew at an average annual growth rate of 2.0% from FY 2016 to FY 2025. These categories respectively comprised 44.6% and 18.4% of the total FY 2025 General Fund budget.

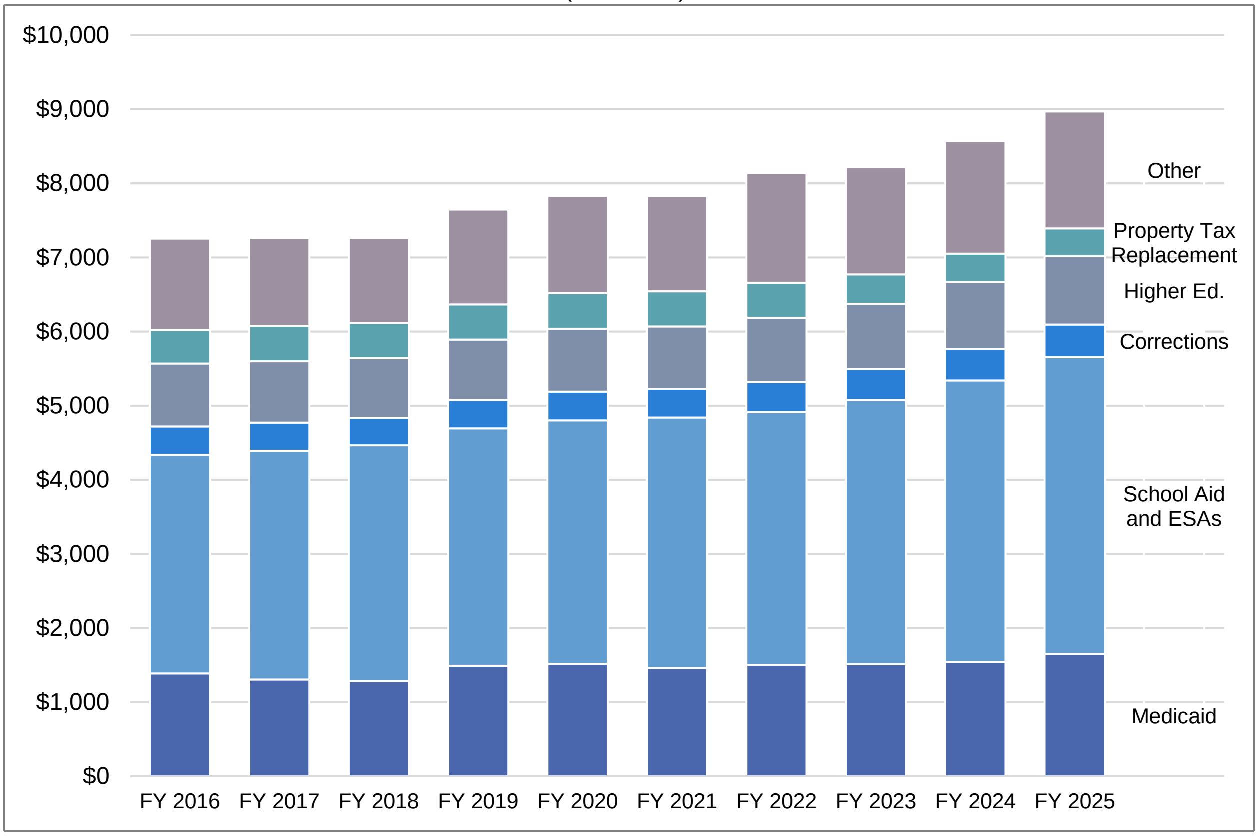
Figure 10
Medicaid, School Aid, and ESAs Appropriations Changes from FY 2016 to FY 2025
(In Millions)

Appropriations	FY 2016	FY 2025	FY 2025 vs FY 2016	Average Annual Percent Change
School Aid and ESAs	$ 2,952.0	$ 4,003.6	$ 1,051.6	3.4%
Medicaid	1,385.2	1,650.9	265.7	2.0%

Numbers may not equal differences due to rounding.

Three other specific areas, Higher Education, the DOC, and Property Tax Replacement appropriations, comprise 19.4% of the General Fund budget. Of these three areas, Property Tax Replacement decreased by $77.4 million or an average annual decrease of 2.1%. During this 10-year period, funding for the DOC increased by $58.7 million for an average annual increase of 1.6%, while appropriations for Higher Education increased by $73.8 million for an average annual increase of 0.9%. Appropriations for Other uses increased by $341.5 million or an average annual increase of 2.8%.

Figure 11
General Fund Appropriations
(In Millions)



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Reserve Funds

At the close of FY 2025, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled $890.8 million, $39.1 million less than the statutory goal of $929.9 million (**Figure 12**). This is also a decrease of $70.4 million (-7.3%) compared to the combined balances in FY 2024.

Figure 13 compares the combined reserve fund balances to their statutory goals for the last 10 years. The balances in the reserve funds have fluctuated over the period. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriations reductions.

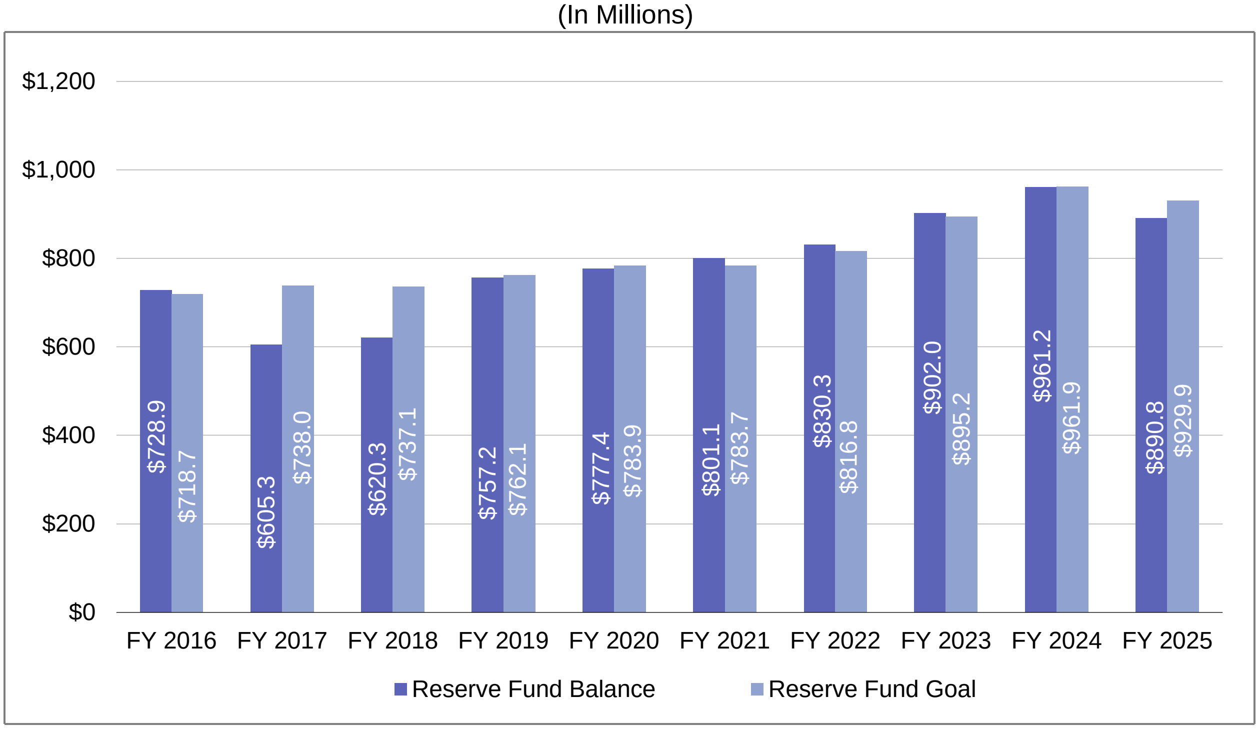
Figure 12
Reserve Funds
(In Millions)

Reserve Fund Balances	FY 2024	FY 2025	Change	Percent Change
Cash Reserve Fund	$ 721.4	$ 697.4	$ - 24.0	-3.3%
Economic Emergency Fund	239.8	193.4	-46.4	-19.3%
Total	$ 961.2	$ 890.8	$ - 70.4	-7.3%

Reserve Fund Statutory Maximums	FY 2024	FY 2025	Change	Percent Change
Cash Reserve Fund	$ 721.4	$ 697.4	$ - 24.0	-3.3%
Economic Emergency Fund	240.5	232.5	-8.0	-3.3%
Total	$ 961.9	$ 929.9	$ - 32.0	-3.3%

Numbers may not equal totals due to rounding.

Figure 13
Combined Reserve Fund Balances
(In Millions)



Taxpayer Relief Fund

The Taxpayers Trust Fund, predecessor to the TPRF, was created in 2011.[1] Initially, the Trust Fund could only be used as appropriated by the General Assembly. The Taxpayers Trust Fund Tax Credit was created in 2013,[2] which provided a mechanism for qualified taxpayers to receive a tax credit from the balance of the Taxpayers Trust Fund. The Taxpayers Trust Fund Tax Credit was used to reimburse the General Fund for payment of the income tax credits to taxpayers.

Legislation enacted in 2018 made various changes to the Taxpayers Trust Fund and related statutes.[3] The legislation changed the name of the Fund to the TPRF, repealed the Taxpayers Trust Fund Tax Credit, and removed a $60.0 million annual cap on transfers from the General Fund surplus to the TPRF. The 2018 legislation also specified that the TPRF may only be used as appropriated by the General Assembly for tax relief, including but not limited to increases in the retirement income exclusion from Iowa individual income tax[4] or reductions in income tax rates.

Transfers into the TPRF and out of the TPRF are determined by the following factors:

- Beginning in FY 2021, if the balances in the Cash Reserve Fund and the Economic Emergency Fund (EEF) are at the statutory maximum, a portion of the remaining surplus dollars is available for deposit in the TPRF. If the actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the amount of the difference is transferred to the TPRF. In FY 2025, $129.8 million was deposited into the TPRF.
- Beginning in FY 2025, a transfer from the TPRF to the General Fund may occur if the actual net revenue deposited into the General Fund in a fiscal year is less than the net appropriations from the General Fund. The transfer is 50.0% of the difference between the net appropriations and actual net revenue or, if less money than that total is available in the TPRF, the remaining balance. This transfer is required under Iowa Code section 8.57E(2)(b). In FY 2025, $3.3 million was transferred to the General Fund.

The beginning balance in the TPRF in FY 2025 totaled $3.752 billion. The Fund also received a General Fund surplus transfer of $129.8 million in FY 2025 from the FY 2024 General Fund surplus after the reserve fund balance requirements were met. The FY 2025 ending balance totaled $4.034 billion (**Figure 14**).

Figure 14
Taxpayer Relief Fund
(In Millions)

	Actual FY 2023	Actual FY 2024	Actual FY 2025
Funds Available			
Balance Brought Forward	$ 1,055.3	$ 2,737.9	$ 3,751.5
Transfer from General Fund Surplus	1,634.8	870.8	129.8
Interest	47.8	142.8	170.1
Total Funds Available	$ 2,737.9	$ 3,751.5	$ 4,051.4
Expenditures			
Transfer for School Aid	0.0	0.0	13.9
Transfer to the General Fund	0.0	0.0	3.3
Ending Balance	$ 2,737.9	$ 3,751.5	$ 4,034.2

Numbers may not equal totals due to rounding.

[1] 2011 Iowa Acts, ch. 123.
[2] 2013 Iowa Acts, ch. 123.
[3] 2018 Iowa Acts, ch. 1161.
[4] Iowa Code §422.7(31).

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Summary of FY 2025 Appropriations Activity

Appropriations enacted by the General Assembly and signed into law by the Governor provide State government with spending authority for the subsequent fiscal year and are the basis for the budget. Appropriations establish limits on spending by State agencies during a fiscal year, which helps policymakers manage and maintain a balanced budget.

Appropriations can be adjusted by several factors throughout the fiscal year; however, adjustments require either statutory authority or legislative action with the Governor's approval. The adjustments can include supplemental appropriations, deappropriations, adjustments to standing appropriations authorized in statute, and across-the-board reductions that may be initiated by the Governor.

In addition, other factors can affect the spending authority of State government during the fiscal year. These factors include balances from appropriated funds brought forward from the previous fiscal year, transfers between appropriations, reversions, and unspent funds allowed to carry forward into the next fiscal year. The carryforward of funds can be authorized through the Iowa Code, which does not require annual reauthorization, or can be enacted in session law, which typically applies to a single fiscal year.

The FY 2025 General Fund appropriations enacted during the 2024 Legislative Session totaled $8.918 billion. By the end of FY 2025, the standing appropriations were adjusted up by $52.7 million to account for year-end expenditures being above the initially enacted appropriations. The General Assembly also deappropriated $2.0 million from HHS for the Substance Abuse Disorder Program in FY 2025. These original appropriations plus adjustments and deappropriations resulted in net appropriations of $8.969 billion for the year.

In addition to the appropriations adjustments, $431.8 million of FY 2024 appropriated funds were carried forward for expenditure in FY 2025, while $218.6 million in appropriated funds were unspent in FY 2025 and allowed to carry forward to FY 2026. At the conclusion of FY 2025, departments reverted $20.0 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled $9.162 billion for the fiscal year (**Figure 15**).

Figure 15
Summary of FY 2025 General Fund Appropriations

General Fund Appropriations	
Enacted Appropriations 2024 Session	$ 8,918,048,497
Adjustments to Standings	52,696,505
Supplemental/Deappropriations	-2,000,000
Total Net Appropriations	$ 8,968,745,002
Other Activity	
Balance Forward from the Previous Year	$ 431,769,939
Appropriations Transfers In	8,382,653
Appropriations Transfers Out	-8,382,653
Balance Carryforward to the Next Year	-218,555,883
Reversions Total	- 20,018,429
Total Other Activity	$ 193,195,626
Total Net Appropriated Funds Expended	$ 9,161,940,628

Notes:
•The numbers may not equal totals due to rounding to the nearest dollar.
•The beginning balance for two appropriations was incorrectly recorded with an additional $30,386 that should have been reverted in FY 2024. **Figure 15** reports the beginning balance as initially recorded, and includes the full reversion of these funds.

Adjustments to Standing Appropriations

Generally, standing appropriations are categorized as a standing limited appropriation or a standing unlimited appropriation. A standing limited appropriation has a specific dollar amount that is established in the Iowa Code. For example, Iowa Code section 426.1 specifically appropriates $39.1 million from the General Fund for the Agricultural Land Tax Credit Fund. The Agricultural Land Tax Credit Fund is guaranteed this appropriation unless the General Assembly, with the signature of the Governor, enacts legislation that changes the amount in the Iowa Code.

A standing unlimited appropriation does not have a dollar amount specified in the Iowa Code. The exact amount expended through these appropriations is based on the criteria established in the Iowa Code and is not known until the close of the fiscal year. As the General Assembly and Governor develop the budget, an estimated appropriation is included for these standing unlimited appropriations. At the close of the fiscal year, these estimated appropriations are adjusted to reflect actual expenditures. For example, Iowa Code section 25.2 authorizes the State Appeal Board to pay claims against the State under certain circumstances and pay related administrative costs. There is no specified dollar limit to the total claims the Board can approve. When the FY 2025 budget was first enacted, $4.5 million was budgeted for State Appeal Board costs. By the close of the fiscal year, the Board had approved claims and other expenses totaling $24.8 million, necessitating an adjustment of $20.3 million.

Adjustments to standing appropriations also include an increase of $6,460,755 compared to the General Fund appropriation estimated at the end of the 2024 legislative session for Homestead Property Tax Credit Aid. A transfer of $6,460,755 under Iowa Code section 8.39 was made from the Homestead Property Tax Credit Aid to the Iowa Economic Development Authority (IEDA) for agency operations. This transfer was made on July 5, 2024. In FY 2026, $6,460,755 will be reverted from the Broadband Grants appropriation to the General Fund to offset the difference. **Figure 16** lists the standing appropriations that received adjustments during FY 2025.

Figure 16
FY 2025 Adjustments to Standing Appropriations

Department	Appropriation Name	Budgeted Appropriation	Adjustments	Final Net Appropriation
Administrative Services	Federal Cash Management - Standing	$ 54,182	$ 2,908,974	$ 2,908,974
Administrative Services	Unemployment Compensation - Standing	421,655	481,846	903,501
Corrections	State Cases Court Costs	10,000	-9,803	197
Economic Development Authority	Operational Support Grants	448,403	-20,121	428,282
Education	Charter Schools - Standing	3,200,000	3,277,202	6,477,202
Education	Education Savings Accounts - Standing	179,191,922	38,856,090	218,048,012
Education	Nonpublic School Transportation	8,997,091	-4,226	8,992,865
Education	State Foundation School Aid	3,732,734,703	52,800,709	3,785,535,412
Education	Teacher Salaries - Standing	66,348,003	-66,348,003	0
Education	Therapeutic Classroom Services - Standing	750,000	490,642	1,240,642
Executive Council	Court Costs	56,455	361,835	418,290
Executive Council	Drainage Assessment	19,367	134,503	153,870
Executive Council	Public Improvements	9,575	-9,575	0
Governor/Lt. Governor's Office	Presidential Electors	0	371	371
Health and Human Services	Centers of Excellence – Standing	425,000	-41,462	383,538
Health and Human Services	Child Abuse Prevention – Standing	232,570	-10,740	221,830
Health and Human Services	Commission of Inquiry – Standing	1,394	-1,394	0
Health and Human Services	Congenital & Inherited Disorders Registry – Standing	223,521	-1,691	221,830
Health and Human Services	LiHEAP Weatherization Assistance Program – Standing	1	139,636	139,637
Health and Human Services	Nonresident Mental Illness Commitment – Standing	142,802	-135,792	7,010
Health and Human Services	Psychiatry Residency & Fellowship Program – Standing	1,200,000	-1,100,000	100,000
Health and Human Services	Rent Reimbursement	13,320,000	-2,009,836	11,310,164
General Assembly	Legislature	40,000,000	-721,526	39,278,474
Management	State Appeal Board Claims	4,501,794	20,250,084	24,751,878
Public Defense	Compensation and Expense	342,556	-156,081	186,475
Revenue	Ag Land Tax Credit - GF	39,100,000	-111,986	38,988,014
Revenue	Barrel Tax Refunds	2,000,000	885,487	2,885,487
Revenue	Business Property Tax Credit	122,350,000	-2,834,344	119,515,656
Revenue	Comm & Industrial Prop Tax Replacement	50,770,846	-51	50,770,795
Revenue	Elderly & Disabled Tax Credit	4,327,772	-787,759	3,540,013
Revenue	Homestead Tax Credit Aid - GF	154,176,435	8,019,618	162,196,053
Revenue	Military Service Tax Exemption	1,580,000	-1,580,000	0
Revenue	Printing Cigarette Stamps - Standing	124,652	-26,102	98,550
		$ 4,427,060,699	$ 52,696,505	$ 4,479,703,022

LSA LEGISLATIVE SERVICES AGENCY

Deappropriations

The General Assembly reduced a standing appropriation to the Department of Health and Human Services for FY 2025 for substance abuse in 2025 Iowa Acts, chapter 169 (Health and Human Services Appropriations Act).

Figure 17
FY 2025 Deappropriations

Department	Appropriation Name	Appropriation	Act
Health and Human Services	Substance Use Disorder Program - Standing	$ -2,000,000	HF 1049
Total		$ -2,000,000	

Allocation of General Legislative Increases

The General Assembly may appropriate funds for department operations or other activities and provide the department discretion to allocate these funds to other appropriations. Typically, these reallocated funds are added to the baseline of the appropriation that received allocation in the next fiscal year (in this case, FY 2026). The General Assembly made two appropriations for this purpose in FY 2025. **Figure 18** displays the name of each appropriation where the department was provided this discretion and where these appropriated dollars were allocated.

During the 2024 Legislative Session, HF 2693 (FY 2025 Justice System Appropriations Act) appropriated $8.7 million to the DOC for Department-Wide Duties. House File 2693 also appropriated $5.1 million to the Department of Public Safety (DPS) for Department-Wide Duties.

Figure 18
Session Law Increases (FY 2025)

Department of Corrections (DOC)		Department of Public Safety (DPS)	
Resources		Resources	
DOC - Department-Wide Duties	8,654,633	Department-Wide Duties	5,149,789
Total Resources	**$ 8,654,633**	**Total Resources**	**$ 5,149,789**
Allocation		Allocation	
CBC District I	475,000	Public Safety Administration	275,000
CBC District II	304,530	Public Safety DCI	1,146,625
CBC District III	300,000	Narcotics Enforcement	740,142
CBC District V	644,466	Fire Marshal	351,469
CBC District VI	275,000	Iowa State Patrol	2,624,708
CBC District VII	315,000	Office of Drug Control Policy	11,845
CBC District VIII	240,000		**5,149,789**
Corrections Administration	120,398		
Ft. Madison Institution	937,000		
Anamosa Institution	400,000		
Oakdale Institution	1,187,000		
Newton Institution	637,000		
Mount Pleasant Institution	625,000		
Rockwell City Institution	349,239		
Clarinda Institution	600,000		
Mitchellville Institution	545,000		
Fort Dodge Institution	700,000		
Total Allocations	**8,654,633**		

LSA LEGISLATIVE SERVICES AGENCY

Balances Brought Forward

State agencies carried forward a total of $431.8 million from FY 2024 appropriations into FY 2025 and $218.6 million from FY 2025 appropriations into FY 2026. There are several circumstances that result in appropriated funds being carried forward to the next fiscal year.

- State agencies can use up to 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries.
- Some agencies are provided authorization through legislation to carry forward unspent appropriated funds for program expenses in the next fiscal year.
- Some appropriations become obligated during the fiscal year in which they are made. However, a portion of the payments against those obligations may not be paid until the following fiscal year. The funds approved by the Executive Council under the Performance of Duty account fall into this category. Most of these funds have been approved for disaster relief by the Council.

The carryforward balances are summarized by department in **Figures 19** and **20**, with additional detail provided in the **Appendix**.

Figure 19
Appropriations Balances Carried Forward
from FY 2024 to FY 2025

	Balance Carryforward
Health and Human Services	$ 397,681,307
Veterans Affairs	17,079,147
Education	5,631,954
Justice	2,844,858
Inspections, Appeals, and Licensing	2,599,424
Economic Development Authority	2,008,530
Natural Resources	1,012,422
Workforce Development	1,010,000
Corrections	607,748
Public Safety	370,624
Administrative Services	269,270
Revenue	214,113
Agriculture and Land Stewardship	207,200
Other	233,341
Total	$ 431,769,939

Notes:
- Numbers may not equal totals due to rounding to the nearest dollar.
- The FY 2024 ending balances for the Iowa Public Information Board and the Public Employees Relation Board were incorrectly reported with an additional $595 and $29,791, respectively. These funds should have been reverted at the end for FY 2024. **Figure 20** reports the ending balance and reversions as initially recorded. These additional funds were reverted in FY 2025.

Figure 20
Appropriations Balances Carried Forward from FY 2025 to FY 2026

	Balance Carryforward
Health and Human Services	$ 169,354,847
Veterans Affairs	27,342,975
Education	6,173,728
Judicial Branch	4,753,533
Justice	2,426,525
Economic Development Authority	1,960,113
Workforce Development	1,775,420
Inspections, Appeals, and Licensing	1,713,838
Corrections	741,713
Agriculture and Land Stewardship	525,674
Public Safety	454,757
Natural Resources	442,350
Revenue	363,452
Administrative Services	349,705
Other	177,253
Total	$ 218,555,883

Note: The carry-forward for IPIB includes an additional $595, which was removed from the FY 2026 beginning balance to reflect the correct amount. Numbers may not equal totals due to rounding to the nearest dollar.

Appropriations Transfers

Iowa Code section 8.39 authorizes a State agency, with the approval of the Governor and the Director of the DOM, to transfer a portion of unexpended appropriated funds to another appropriation. The primary purpose of the transfer authority is to assist Executive Branch agencies in meeting financial obligations when unforeseen circumstances, not known at the time the budget was enacted, occur that could disrupt day-to-day operations. Iowa Code section 8.39 also requires that the General Assembly be notified at least two weeks prior to the funds being transferred. During FY 2025, the DOM transferred $6.5 million from the Homestead Property Tax Credit Aid appropriation, a standing unlimited appropriation, under the Department of Revenue (IDR) to the general Economic Development Appropriation under the Iowa Economic Development Authority (IEDA). The transfer of funds was designated to provide financial support to those impacted by flooding that occurred in June 2024.

Other sections of the Iowa Code provide transfer authority to specific departments. Iowa Code section 904.116 allows the DOC to reallocate funds between line-item appropriations assuming certain reporting requirements are fulfilled. This authority has also been reiterated through annual session law. During FY 2025, this transfer authority was used to transfer $1.9 million between appropriations within the DOC.

Figure 21 summarizes the appropriation transfers made during FY 2025.

Figure 21
FY 2025 Appropriations Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
Section 8.39 Transfers				
Revenue	Homestead Tax Credit Act Appropriation	$ 0	$ -6,460,755	$ -6,460,755
Economic Dev.	Economic Development Appropriation	6,460,755	0	6,460,755
Subtotal Section 8.39 Transfers		$ 6,460,755	$ -6,460,755	$ 0
Other Transfers		Transfer In	Transfer Out	Net Transfer
Corrections	CBC District III	$ 0	$ -200,000	$ -200,000
	CBC District VIII	0	-208,000	-208,000
	DOC Institutional Pharmaceuticals	0	-613,898	-613,898
	Ft. Madison Institution	0	-900,000	-900,000
	Anamosa Institution	661,000	0	661,000
	County Confinement	51,687	0	51,687
	Mitchellville Institution	262,211	0	262,211
	Oakdale Institution	947,000	0	947,000
Subtotal Other Transfers		$ 1,921,898	$ -1,921,898	$ 0
Total All Transfers		$ 8,382,653	$ -8,382,653	$ 0

Reversions

Unless a State agency is allowed to carry forward unspent funds from an appropriation, the unspent funds revert to the Fund from which they were appropriated. State agencies reverted $20.0 million from FY 2025 General Fund appropriations, with 43.9% of these reversions from appropriations to the Department of Education. Compared to prior years, the total reverted is relatively large, and is primarily due to a reversion of $7.3 million from the Special Education Division. **Figure 22** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in the **Appendix**.

Figure 22
FY 2025 General Fund Reversions

	Reversion	Percent of Total
Education	$ 8,779,373	43.9%
Health and Human Services	4,277,794	21.4%
Inspections, Appeals, and Licensing	4,059,143	20.3%
Public Safety	1,157,529	5.8%
Corrections	559,380	2.8%
Revenue	363,452	1.8%
Judicial Branch	355,421	1.8%
Workforce Development	103,289	0.5%
Public Defense	100,565	0.5%
Parole	61,397	0.3%
Agriculture and Land Stewardship	49,541	0.2%
Governor/Lt. Governor's Office	45,119	0.2%
Blind	42,375	0.2%
Public Employment Relations Board	29,791	0.1%
Management	11,665	0.1%
Public Information Board	8,288	0.0%
Ethics and Campaign Disclosure Board	6,977	0.0%
Justice	5,022	0.0%
Administrative Services	2,309	0.0%
Secretary of State	1	0.0%
Total	$ 20,018,429	100.0%

Note:
• Numbers may not equal totals due to rounding to the nearest dollar.
•FY 2025 reversions include $30,386 that should have been reverted in FY 2024.

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FY 2025 General Fund Appropriation Activity by Department

Special Department Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Administrative Services	$ 18,059,998	$ 3,390,820	$ 0	$ 0	$ 21,450,818	$ 269,270	$ 0	$ 0	$ -349,705	$ -2,309	$ 21,368,074
Agriculture and Land Stewardship	25,319,201	0	0	0	25,319,201	207,200	0	0	-525,674	-49,541	24,951,186
Attorney General	18,392,545	0	0	0	18,392,545	2,844,858	0	0	-2,426,525	-5,022	18,805,855
Auditor of State	1,050,686	0	0	0	1,050,686	0	0	0	0	0	1,050,686
Blind	3,087,171	0	0	0	3,087,171	29,769	0	0	-42,374	-42,375	3,032,191
Corrections	442,290,151	-9,803	0	0	442,280,348	607,748	1,921,898	-1,921,898	-741,713	-559,380	441,587,003
Economic Development Authority	18,935,413	-20,121	0	0	18,915,292	2,008,530	6,460,755	0	-1,960,113	0	25,424,464
Education	4,447,495,819	29,072,414	0	0	4,476,568,233	5,631,954	0	0	-6,173,728	-8,779,373	4,467,247,086
Executive Council	85,397	486,763	0	0	572,160	0	0	0	0	0	572,160
Governor/Lt. Governor's Office	3,009,154	371	0	0	3,009,525	49,525	0	0	-45,119	-45,119	2,968,812
Health and Human Services	2,350,638,074	-3,161,280	0	-2,000,000	2,345,476,794	397,681,307	0	0	-169,354,847	-4,277,794	2,569,525,460
Homeland Security and Emergency Management	2,442,595	0	0	0	2,442,595	0	0	0	0	0	2,442,595
Inspections, Appeals, and Licensing	98,854,522	0	0	0	98,854,522	2,599,426	0	0	-1,713,840	-4,059,143	95,680,965
Insurance and Financial Services	450,000	0	0	0	450,000	0	0	0	0	0	450,000
Iowa Ethics & Campaign Disclosure Board	897,151	0	0	0	897,151	2,526	0	0	-6,977	-6,977	885,723
Iowa Finance Authority	1,423,000	0	0	0	1,423,000	45,516	0	0	-30,632	0	1,437,884
Iowa Workforce Development	16,070,398	0	0	0	16,070,398	1,010,000	0	0	-1,775,420	-103,290	15,201,688
Judicial Branch	220,161,878	0	0	0	220,161,878	0	0	0	-4,753,533	-355,421	215,052,924
Law Enforcement Academy	2,904,407	0	0	0	2,904,407	0	0	0	0	0	2,904,407
Legislative Branch	40,000,000	-721,526	0	0	39,278,474	0	0	0	0	0	39,278,474
Management	42,914,346	20,250,084	0	0	63,164,430	839	0	0	-11,664	-11,665	63,141,941
Natural Resources	15,535,000	0	0	0	15,535,000	1,012,422	0	0	-442,350	0	16,105,072
Parole	1,545,114	0	0	0	1,545,114	54,670	0	0	-32,710	-61,397	1,505,678
Public Defense	7,553,777	-156,081	0	0	7,397,696	0	0	0	0	-100,565	7,297,131
Public Employment Relations Board	0	0	0	0	0	29,791	0	0	0	-29,791	0
Public Information Board	363,227	0	0	0	363,227	19,416	0	0	-6,675	-8,288	367,680
Public Safety	148,430,437	0	0	0	148,430,437	370,623	0	0	-454,756	-1,157,529	147,188,776
Regents	582,426,280	0	0	0	582,426,280	1,100	0	0	-1,100	0	582,426,280
Revenue	389,825,908	3,564,864	0	0	393,390,772	214,113	0	-6,460,755	-363,452	-363,452	386,417,226
Secretary of State	4,135,492	0	0	0	4,135,492	189	0	0	-1	-1	4,135,679
Treasurer of State	1,046,415	0	0	0	1,046,415	0	0	0	0	0	1,046,415
Veterans Affairs	12,704,941	0	0	0	12,704,941	17,079,147	0	0	-27,342,975	0	2,441,114
Grand Total	**$ 8,918,048,497**	**$ 52,696,505**	**$ 0**	**$ -2,000,000**	**$ 8,968,745,002**	**$ 431,769,940**	**$ 8,382,653**	**$ -8,382,653**	**$ -218,555,884**	**$ -20,018,430**	**$ 9,161,940,629**

Note: The FY 2025 beginning balances for the Iowa Public Information Board and the Public Employees Relation Board were incorrect with an additional $595 and $29,791, respectively. These funds should have been reverted at the end for FY 2024. These funds were reverted in FY 2025.

Administration and Regulation Appropriation Subcommittee
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Administrative Services	Administrative Services, Dept.	$ 3,713,718	$ 0	$ 0	$ 0	$ 3,713,718	$ 0	$ 0	$ 0	$ 0	$ -1,897	$ 3,711,821
Administrative Services	Cultural Activities	168,403	0	0	0	168,403	0	0	0	0	0	168,403
Administrative Services	Enrich Iowa Libraries	2,464,823	0	0	0	2,464,823	0	0	0	0	0	2,464,823
Administrative Services	Federal Cash Management Standing	54,182	2,908,974	0	0	2,963,156	0	0	0	0	0	2,963,156
Administrative Services	Historical Resources	3,136,371	0	0	0	3,136,371	0	0	0	0	0	3,136,371
Administrative Services	Historical Sites	425,751	0	0	0	425,751	0	0	0	0	0	425,751
Administrative Services	State Library	2,626,613	0	0	0	2,626,613	0	0	0	0	-360	2,626,253
Administrative Services	Terrace Hill Operations	460,884	0	0	0	460,884	0	0	0	0	-52	460,832
Administrative Services	Unemployment Compensation-State Standing	421,655	481,846	0	0	903,501	0	0	0	0	0	903,501
Administrative Services	Utilities	4,487,598	0	0	0	4,487,598	269,270	0	0	-349,705	0	4,407,163
Administrative Services	Volunteer Emergency Services Provider Death Benefit	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Administrative Services Total		**18,059,998**	**3,390,820**	**0**	**0**	**21,450,818**	**269,270**	**0**	**0**	**-349,705**	**-2,309**	**21,368,074**
Auditor of State	Auditor of State - General Office	1,002,686	0	0	0	1,002,686	0	0	0	0	0	1,002,686
Auditor of State	Auditor of State - Transition costs of State Entities	48,000	0	0	0	48,000	0	0	0	0	0	48,000
Auditor of State Total		**1,050,686**	**0**	**0**	**0**	**1,050,686**	**0**	**0**	**0**	**0**	**0**	**1,050,686**
Ethics and Campaign Disclosure Board	Iowa Ethics & Campaign Disclosure Board	897,151	0	0	0	897,151	2,526	0	0	-6,977	-6,977	885,723
Ethics and Campaign Disclosure Board Total		**897,151**	**0**	**0**	**0**	**897,151**	**2,526**	**0**	**0**	**-6,977**	**-6,977**	**885,723**
Executive Council	Court Costs	56,455	361,835	0	0	418,290	0	0	0	0	0	418,290
Executive Council	Drainage Assessment	19,367	134,503	0	0	153,870	0	0	0	0	0	153,870
Executive Council	Public Improvements	9,575	-9,575	0	0	0	0	0	0	0	0	0
Executive Council Total		**85,397**	**486,763**	**0**	**0**	**572,160**	**0**	**0**	**0**	**0**	**0**	**572,160**
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	2,864,932	0	0	0	2,864,932	48,880	0	0	-35,621	-35,621	2,842,570
Governor/Lt. Governor's Office	Presidential Electors	0	371	0	0	371	0	0	0	0	0	371
Governor/Lt. Governor's Office	Terrace Hill Quarters	144,222	0	0	0	144,222	645	0	0	-9,498	-9,498	125,871
Governor/Lt. Governor's Office Total		**3,009,154**	**371**	**0**	**0**	**3,009,525**	**49,525**	**0**	**0**	**-45,119**	**-45,119**	**2,968,812**
Inspections, Appeals, and Licensing	Administration Division	933,285	0	0	0	933,285	6,014	0	0	-10,218	-10,218	918,863
Inspections, Appeals, and Licensing	Administrative Hearings Div.	654,983	0	0	0	654,983	0	0	0	-2,428	-2,428	650,127
Inspections, Appeals, and Licensing	Division of Workers Compensation	3,381,044	0	0	0	3,381,044	566,189	0	0	-532,622	-335,618	3,078,993
Inspections, Appeals, and Licensing	Employment Appeal Board	40,006	0	0	0	40,006	1,735	0	0	-9,668	-9,668	22,405
Inspections, Appeals, and Licensing	Food and Consumer Safety	509,565	0	0	0	509,565	0	0	0	0	0	509,565
Inspections, Appeals, and Licensing	FY2025 PERB Appropriation to EAB	1,296,403	0	0	0	1,296,403	383,503	0	0	-357,567	-732,576	589,763
Inspections, Appeals, and Licensing	Health Facilities Division	6,206,128	0	0	0	6,206,128	212,255	0	0	-168,814	-168,813	6,080,756
Inspections, Appeals, and Licensing	Indigent Defense Appropriation	43,606,374	0	0	0	43,606,374	0	0	0	0	-1,561,674	42,044,700
Inspections, Appeals, and Licensing	Investigations Division	2,769,231	0	0	0	2,769,231	35,361	0	0	-130,747	-130,747	2,543,098
Inspections, Appeals, and Licensing	Iowa State Civil Rights Commission	1,385,921	0	0	0	1,385,921	33	0	0	-2,178	-2,179	1,381,597
Inspections, Appeals, and Licensing	Labor Services - DIAL	2,965,719	0	0	0	2,965,719	1,242,649	0	0	-452,935	-1,058,560	2,696,873
Inspections, Appeals, and Licensing	Professional Licensing - DIAL	1,627,969	0	0	0	1,627,969	0	0	0	-957	-957	1,626,055
Inspections, Appeals, and Licensing	Public Defender	33,477,894	0	0	0	33,477,894	151,688	0	0	-45,705	-45,704	33,538,173
Inspections, Appeals, and Licensing Total		**98,854,522**	**0**	**0**	**0**	**98,854,522**	**2,599,426**	**0**	**0**	**-1,713,840**	**-4,059,143**	**95,680,965**
Insurance and Financial Services	IID Captive Insurance	450,000	0	0	0	450,000	0	0	0	0	0	450,000
Insurance and Financial Services Total		**450,000**	**0**	**0**	**0**	**450,000**	**0**	**0**	**0**	**0**	**0**	**450,000**
Management	Appeal Board Claims	4,501,794	20,250,084	0	0	24,751,878	0	0	0	0	0	24,751,878
Management	Department of Management Operations	2,792,095	0	0	0	2,792,095	839	0	0	-11,664	-11,665	2,769,606
Management	OCIO Cybersecurity Office	4,421,887	0	0	0	4,421,887	0	0	0	0	0	4,421,887
Management	Special Olympics Fund	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Management	Transportation Equity Fund Appropriation	31,098,570	0	0	0	31,098,570	0	0	0	0	0	31,098,570
Management Total		**42,914,346**	**20,250,084**	**0**	**0**	**63,164,430**	**839**	**0**	**0**	**-11,664**	**-11,665**	**63,141,941**
Public Information Board	Iowa Public Information Board	363,227	0	0	0	363,227	19,416	0	0	-6,675	-8,288	367,680
Public Information Board Total		**363,227**	**0**	**0**	**0**	**363,227**	**19,416**	**0**	**0**	**-6,675**	**-8,288**	**367,680**
Revenue	Ag Land Tax Credit	39,100,000	-111,986	0	0	38,988,014	0	0	0	0	0	38,988,014
Revenue	Barrel Tax Refunds	2,000,000	885,487	0	0	2,885,487	0	0	0	0	0	2,885,487
Revenue	Commercial and Industrial Property Tax Replacement	50,770,846	-51	0	0	50,770,795	0	0	0	0	0	50,770,795
Revenue	Elderly & Disabled Property Tax Credit	4,327,772	-787,759	0	0	3,540,013	0	0	0	0	0	3,540,013
Revenue	Homestead Tax Credit Aid	154,176,435	8,019,618	0	0	162,196,053	0	0	-6,460,755	0	0	155,735,298
Revenue	Inheritance Refund	0	-	0	0	-	0	0	0	0	0	-
Revenue	Military Service Tax Refunds	1,580,000	-1,580,000	0	0	0	0	0	0	0	0	0
Revenue	Printing Cigarette Stamps	124,652	-26,102	0	0	98,550	0	0	0	0	0	98,550
Revenue	Refund Cigarette Stamps	0	0	0	0	0	0	0	0	0	0	0
Revenue	Refund Income Corp & Franchise Sale	0	0	0	0	0	0	0	0	0	0	0
Revenue	Revenue, Department of	15,378,678	0	0	0	15,378,678	214,113	0	0	-363,452	-363,452	14,865,887
Revenue	School Infrastructure Transfer	0	0	0	0	0	0	0	0	0	0	0
Revenue	Tobacco Products Tax Refund	0	-	0	0	-	0	0	0	0	0	-
Revenue	Tobacco Reporting Requirements	17,525	0	0	0	17,525	0	0	0	0	0	17,525
Revenue	Two-Tier Assessment Limitation FKA Business Property Tax Cre	122,350,000	-2,834,344	0	0	119,515,656	0	0	0	0	0	119,515,656

Administration and Regulation Appropriation Subcommittee
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Revenue Total		**389,825,908**	**3,564,864**	**0**	**0**	**393,390,772**	**214,113**	**0**	**-6,460,755**	**-363,452**	**-363,452**	**386,417,226**
Secretary of State	Elections/Voter Reg	2,566,697	0	0	0	2,566,697	129	0	0	-1	-1	2,566,825
Secretary of State	Secretary of State-Business Services	1,568,795	0	0	0	1,568,795	60	0	0	-	-	1,568,854
Secretary of State Total		**4,135,492**	**0**	**0**	**0**	**4,135,492**	**189**	**0**	**0**	**-1**	**-1**	**4,135,679**
Treasurer of State	Treasurer - General Office	1,046,415	0	0	0	1,046,415	0	0	0	0	0	1,046,415
Treasurer of State Total		**1,046,415**	**0**	**0**	**0**	**1,046,415**	**0**	**0**	**0**	**0**	**0**	**1,046,415**
Grand Total		**$ 560,692,296**	**$ 27,692,902**	**$ 0**	**$ 0**	**$ 588,385,198**	**$ 3,155,304**	**$ 0**	**$ -6,460,755**	**$ -2,497,434**	**$ -4,496,952**	**$ 578,085,362**

Note: The FY 2025 beginning balance for the Iowa Public Information Board was incorrectly recorded as $19,416 which includes $595 which should have been reverted in FY 2024. This $595 was reverted in FY 2025.

Agriculture and Natural Resources Appropriation Subcommittee
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Agriculture and Land Stewardship	Agricultural Education	$ 150,000	$ 0	$ 0	$ 0	$ 150,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 150,000
Agriculture and Land Stewardship	Avian Influenza	0	0	0	0	0	70,697	0	0	-70,697	0	0
Agriculture and Land Stewardship	Butchery Innovation and Revitalization	249,695	0	0	0	249,695	0	0	0	-248,521	0	1,174
Agriculture and Land Stewardship	Choose Iowa	1,813,000	0	0	0	1,813,000	0	0	0	0	0	1,813,000
Agriculture and Land Stewardship	Choose Iowa Food Purchasing Program	200,000	0	0	0	200,000	0	0	0	-84,798	0	115,202
Agriculture and Land Stewardship	Farmers with Disabilities	230,000	0	0	0	230,000	0	0	0	0	0	230,000
Agriculture and Land Stewardship	Foreign Animal Disease	1,050,000	0	0	0	1,050,000	0	0	0	0	0	1,050,000
Agriculture and Land Stewardship	GF-Administrative Division	20,162,310	0	0	0	20,162,310	61,809	0	0	-49,541	-49,541	20,125,037
Agriculture and Land Stewardship	GF-Foreign Animal Disease Capitals	250,000	0	0	0	250,000	0	0	0	0	0	250,000
Agriculture and Land Stewardship	Grain Regulation	350,000	0	0	0	350,000	0	0	0	0	0	350,000
Agriculture and Land Stewardship	Local Food and Farm	75,000	0	0	0	75,000	70,000	0	0	-70,004	0	74,996
Agriculture and Land Stewardship	Loess Hills Development and Conservation Fund	400,000	0	0	0	400,000	0	0	0	0	0	400,000
Agriculture and Land Stewardship	Milk Inspections	189,196	0	0	0	189,196	4,694	0	0	-2,114	0	191,776
Agriculture and Land Stewardship	Southern Iowa Development and Conservation Fund	200,000	0	0	0	200,000	0	0	0	0	0	200,000
Agriculture and Land Stewardship Total		**25,319,201**	**0**	**0**	**0**	**25,319,201**	**207,200**	**0**	**0**	**-525,674**	**-49,541**	**24,951,186**
Natural Resources	Floodplain Management Program	1,510,000	0	0	0	1,510,000	965,493	0	0	-442,350	0	2,033,142
Natural Resources	Forestry Health Management GF	525,000	0	0	0	525,000	46,929	0	0	0	0	571,929
Natural Resources	GF-Natural Resources Operations	12,500,000	0	0	0	12,500,000	0	0	0	0	0	12,500,000
Natural Resources	State Park Operations	1,000,000	0	0	0	1,000,000	0	0	0	0	0	1,000,000
Natural Resources Total		**15,535,000**	**0**	**0**	**0**	**15,535,000**	**1,012,422**	**0**	**0**	**-442,350**	**0**	**16,105,072**
Grand Total		**$ 40,854,201**	**$ 0**	**$ 0**	**$ 0**	**$ 40,854,201**	**$ 1,219,622**	**$ 0**	**$ 0**	**-968,024**	**$ -49,541**	**$ 41,056,258**

Economic Development Appropriation Subcommittee
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Economic Development Authority	Community Attraction and Tourism Strategic Plan	$ 1,100,000	$ 0	$ 0	$ 0	$ 1,100,000	$ 96,949	$ 0	$ 0	$ 0	$ 0	$ 1,196,949
Economic Development Authority	Councils of Governments (COGs) Assistance	350,000	0	0	0	350,000	0	0	0	0	0	350,000
Economic Development Authority	Court Reporter Equipment Incentive Program	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Economic Development Authority	Cultural Grants	172,090	0	0	0	172,090	2,090	0	0	-4,180	0	170,000
Economic Development Authority	Cultural Trust Grants	150,000	0	0	0	150,000	15,000	0	0	-20,000	0	145,000
Economic Development Authority	Economic Development Approp	12,921,510	0	0	0	12,921,510	1,328,584	6,460,755	0	-1,475,656	0	19,235,192
Economic Development Authority	Great Places	149,710	0	0	0	149,710	43,459	0	0	-58,425	0	134,744
Economic Development Authority	Iowa Arts Council	1,450,000	0	0	0	1,450,000	522,448	0	0	-401,852	0	1,570,596
Economic Development Authority	Operational Support Grants AGR's	448,403	-20,121	0	0	428,282	0	0	0	0	0	428,282
Economic Development Authority	Tourism marketing - Adjusted Gross Receipts	1,443,700	0	0	0	1,443,700	0	0	0	0	0	1,443,700
Economic Development Authority	World Food Prize	650,000	0	0	0	650,000	0	0	0	0	0	650,000
Economic Development Authority Total		**18,935,413**	**-20,121**	**0**	**0**	**18,915,292**	**2,008,530**	**6,460,755**	**0**	**-1,960,113**	**0**	**25,424,464**
Iowa Finance Authority	Housing Renewal Pilot Program	550,000	0	0	0	550,000	0	0	0	0	0	550,000
Iowa Finance Authority	Rent Subsidy Program	873,000	0	0	0	873,000	45,516	0	0	-30,632	0	887,884
Iowa Finance Authority Total		**1,423,000**	**0**	**0**	**0**	**1,423,000**	**45,516**	**0**	**0**	**-30,632**	**0**	**1,437,884**
Public Employment Relations Board	PER Board - General Office	0	0	0	0	0	29,791	0	0	0	-29,791	0
Public Employment Relations Board Total		**0**	**0**	**0**	**0**	**0**	**29,791**	**0**	**0**	**0**	**-29,791**	**0**
Workforce Development	Adult Ed and Literacy Program	500,000	0	0	0	500,000	0	0	0	0	0	500,000
Workforce Development	Cash Receipts/Workplace Injury and Safety Surveys.	125,555	0	0	0	125,555	0	0	0	-4,784	0	120,771
Workforce Development	Employee Misclassification	379,631	0	0	0	379,631	0	0	0	0	-96,420	283,211
Workforce Development	Entrepreneurs with Disabilities Program	138,506	0	0	0	138,506	0	0	0	0	0	138,506
Workforce Development	I3 State Accounting System	228,822	0	0	0	228,822	0	0	0	0	0	228,822
Workforce Development	Independent Living	84,804	0	0	0	84,804	0	0	0	0	0	84,804
Workforce Development	Independent Living Center Grant	86,547	0	0	0	86,547	0	0	0	0	0	86,547
Workforce Development	Iowa Vocational Rehabilitation Services	6,226,739	0	0	0	6,226,739	0	0	0	0	0	6,226,739
Workforce Development	Offender Reentry Program	387,158	0	0	0	387,158	0	0	0	-636	0	386,522
Workforce Development	Registered Apprenticeship	760,000	0	0	0	760,000	760,000	0	0	-1,520,000	0	0
Workforce Development	Summer Youth Work Pilot	250,000	0	0	0	250,000	250,000	0	0	-250,000	-6,870	243,130
Workforce Development	Workforce Development Field Offices	6,902,636	0	0	0	6,902,636	0	0	0	0	0	6,902,636
Workforce Development Total		**16,070,398**	**0**	**0**	**0**	**16,070,398**	**1,010,000**	**0**	**0**	**-1,775,420**	**-103,290**	**15,201,688**
Grand Total Total		**$ 36,428,811**	**$ -20,121**	**$ 0**	**$ 0**	**$ 36,408,690**	**$ 3,093,836**	**$ 6,460,755**	**$ 0**	**$ -3,766,165**	**$ -133,081**	**$ 42,064,035**

Note: The FY 2024 ending balance for the PERB Office was incorrectly recorded as $413,294 which includes $29,791 which should have been reverted. This $29,791 was reverted in FY 2025.

Education Appropriation Subcommittee
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Blind	Department for the Blind	$ 3,087,171	$ 0	$ 0	$ 0	$ 3,087,171	$ 29,769	$ 0	$ 0	$ -42,374	$ -42,375	$ 3,032,191
Blind Total		**3,087,171**	**0**	**0**	**0**	**3,087,171**	**29,769**	**0**	**0**	**-42,374**	**-42,375**	**3,032,191**
Education	Administration	6,922,250	0	0	0	6,922,250	0	0	0	0	0	6,922,250
Education	All Iowa Opportunity Scholarships	3,229,468	0	0	0	3,229,468	0	0	0	0	0	3,229,468
Education	Attendance Center Performance/Website & Data System Support	250,000	0	0	0	250,000	0	0	0	0	0	250,000
Education	Best Buddies Iowa	35,000	0	0	0	35,000	0	0	0	0	0	35,000
Education	Career and Technical Education Administration	721,779	0	0	0	721,779	0	0	0	0	0	721,779
Education	Charter Schools	3,200,000	3,277,202	0	0	6,477,202	0	0	0	0	0	6,477,202
Education	Child Development	10,524,389	0	0	0	10,524,389	887,968	0	0	-532,506	0	10,879,851
Education	Children's Mental Health School-Based Training and Support	3,383,936	0	0	0	3,383,936	0	0	0	0	-124,507	3,259,429
Education	College Aid Commission	591,533	0	0	0	591,533	0	0	0	0	0	591,533
Education	Community College State General Aid	235,858,161	0	0	0	235,858,161	0	0	0	0	0	235,858,161
Education	Computer Science Professional Development Incentive Fund	500,000	0	0	0	500,000	0	0	0	0	0	500,000
Education	Early Head Start Projects	574,500	0	0	0	574,500	0	0	0	0	0	574,500
Education	Early Warning System for Literacy	1,915,000	0	0	0	1,915,000	0	0	0	0	0	1,915,000
Education	Education Savings Accounts	179,191,922	38,856,090	0	0	218,048,012	0	0	0	0	0	218,048,012
Education	Education Support Personnel Salary Supplement	14,000,000	0	0	0	14,000,000	0	0	0	0	0	14,000,000
Education	Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	0	0	0	23,927,005	0	0	0	0	0	23,927,005
Education	Future Ready Iowa Skilled Workforce Grant Program	425,000	0	0	0	425,000	0	0	0	0	0	425,000
Education	Health Care Professional Recruitment	500,973	0	0	0	500,973	0	0	0	0	0	500,973
Education	Health Care-Related Loan Program	500,000	0	0	0	500,000	0	0	0	0	0	500,000
Education	IESBVI	4,913,891	0	0	0	4,913,891	0	0	0	0	0	4,913,891
Education	Iowa PBS	8,116,032	0	0	0	8,116,032	0	0	0	0	0	8,116,032
Education	Iowa Reading Research Center	1,500,000	0	0	0	1,500,000	636,037	0	0	-733,490	0	1,402,547
Education	Iowa Workforce Grant and Incentive Program	6,500,000	0	0	0	6,500,000	0	0	0	0	0	6,500,000
Education	ISD - Iowa School for the Deaf	11,707,253	0	0	0	11,707,253	0	0	0	0	0	11,707,253
Education	Jobs For America's Grads	9,646,450	0	0	0	9,646,450	0	0	0	0	0	9,646,450
Education	LEA Assessment	3,000,000	0	0	0	3,000,000	0	0	0	0	0	3,000,000
Education	LEAD-K Program	200,000	0	0	0	200,000	0	0	0	0	-69,284	130,716
Education	Mental Health Practitioner Loan Repayment Program	520,000	0	0	0	520,000	0	0	0	0	0	520,000
Education	Midwestern Higher Education Compact	115,000	0	0	0	115,000	0	0	0	0	0	115,000
Education	National Guard Benefits Program	6,600,000	0	0	0	6,600,000	750,004	0	0	-2,170,392	0	5,179,612
Education	Nonpublic School Concurrent Enrollment Payments to Comm Coll	1,000,000	0	0	0	1,000,000	877,979	0	0	-728,642	0	1,149,337
Education	Professional Development	2,176,458	0	0	0	2,176,458	0	0	0	0	-494,231	1,682,227
Education	Rural Iowa Primary Care Loan Repayment Program	2,629,933	0	0	0	2,629,933	0	0	0	0	0	2,629,933
Education	Rural Veterinarian Loan Repayment Program	700,000	0	0	0	700,000	0	0	0	0	0	700,000
Education	Sac and Fox Indian Settlement Education	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Education	School Food Service	2,176,797	0	0	0	2,176,797	0	0	0	0	0	2,176,797
Education	Science, Technology, Engineering and Math	6,354,848	0	0	0	6,354,848	0	0	0	-25,000	0	6,329,848
Education	Secondary Career and Technical Education	2,952,459	0	0	0	2,952,459	0	0	0	0	0	2,952,459
Education	Special Education Division	10,000,000	0	0	0	10,000,000	0	0	0	0	-7,288,025	2,711,975
Education	Special Education Services Birth to 3	1,721,400	0	0	0	1,721,400	0	0	0	0	0	1,721,400
Education	State Foundation School Aid	3,732,734,703	52,800,709	0	0	3,785,535,412	0	0	0	0	0	3,785,535,412
Education	Statewide Clearinghouse to Expand Work-Based Learning	300,000	0	0	0	300,000	0	0	0	0	-100,000	200,000
Education	Successful Progression for Early Readers	7,824,782	0	0	0	7,824,782	0	0	0	0	0	7,824,782
Education	Summer College Credit Program	600,000	0	0	0	600,000	0	0	0	0	0	600,000
Education	Teach Iowa Scholars	650,000	0	0	0	650,000	0	0	0	0	0	650,000
Education	Teacher Quality/Student Achievement	2,990,467	0	0	0	2,990,467	1,979,966	0	0	-1,929,119	-203,326	2,837,988
Education	Teacher Salaries	66,348,003	-66,348,003	0	0	0	0	0	0	0	0	0
Education	Therapeutic Classroom Incentive Fund Appropriation	2,351,382	0	0	0	2,351,382	0	0	0	0	0	2,351,382
Education	Therapeutic Classroom Services	750,000	490,642	0	0	1,240,642	0	0	0	0	0	1,240,642
Education	Therapeutic Classroom Transportation Claims Reimbursement	500,000	0	0	0	500,000	500,000	0	0	0	-500,000	500,000
Education	Transportation Nonpublic Students	8,997,091	-4,226	0	0	8,992,865	0	0	0	0	0	8,992,865
Education	Tuition Grant - For-Profit	110,700	0	0	0	110,700	0	0	0	-54,263	0	56,437
Education	Tuition Grant Program-Standing	52,707,069	0	0	0	52,707,069	0	0	0	0	0	52,707,069
Education	Vocational Technical Tuition Grant	1,750,185	0	0	0	1,750,185	0	0	0	-316	0	1,749,869
Education Total		**4,447,495,819**	**29,072,414**	**0**	**0**	**4,476,568,233**	**5,631,954**	**0**	**0**	**-6,173,728**	**-8,779,373**	**4,467,247,086**

Education Appropriation Subcommittee
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Regents	BOR - Board Office	764,642	0	0	0	764,642	1,100	0	0	-1,100	0	764,642
Regents	BOR - John Pappajohn Centers	125,000	0	0	0	125,000	0	0	0	0	0	125,000
Regents	BOR - Regents Resource Centers	268,297	0	0	0	268,297	0	0	0	0	0	268,297
Regents	ISU - Agricultural Experiment Station	29,462,535	0	0	0	29,462,535	0	0	0	0	0	29,462,535
Regents	ISU - Biosciences Innovation Ecosystem - GF	2,963,995	0	0	0	2,963,995	0	0	0	0	0	2,963,995
Regents	ISU - Cooperative Extension	18,157,366	0	0	0	18,157,366	0	0	0	0	0	18,157,366
Regents	ISU - Future Ready Workforce	2,800,000	0	0	0	2,800,000	0	0	0	0	0	2,800,000
Regents	ISU - General University	178,445,037	0	0	0	178,445,037	0	0	0	0	0	178,445,037
Regents	ISU - Livestock Disease Research	291,390	0	0	0	291,390	0	0	0	0	0	291,390
Regents	ISU - Management of Private Forests	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Regents	ISU - Veterinary Diagnostic Laboratory	4,500,000	0	0	0	4,500,000	0	0	0	0	0	4,500,000
Regents	SUI - Biocatalysis	696,342	0	0	0	696,342	0	0	0	0	0	696,342
Regents	SUI - Biosciences Innovation Ecosystem	1,000,000	0	0	0	1,000,000	0	0	0	0	0	1,000,000
Regents	SUI - College of Nursing	2,800,000	0	0	0	2,800,000	0	0	0	0	0	2,800,000
Regents	SUI - Family Practice Program	2,220,598	0	0	0	2,220,598	0	0	0	0	0	2,220,598
Regents	SUI - General University	223,496,355	0	0	0	223,496,355	0	0	0	0	0	223,496,355
Regents	SUI - Hygienic Laboratory	4,822,610	0	0	0	4,822,610	0	0	0	0	0	4,822,610
Regents	SUI - Iowa Flood Center	1,205,593	0	0	0	1,205,593	0	0	0	0	0	1,205,593
Regents	SUI - Iowa Online Advanced Placement Academy	463,616	0	0	0	463,616	0	0	0	0	0	463,616
Regents	SUI - Iowa's Center for Agricultural Safety & Health	128,154	0	0	0	128,154	0	0	0	0	0	128,154
Regents	SUI - Oakdale Campus	2,103,819	0	0	0	2,103,819	0	0	0	0	0	2,103,819
Regents	SUI - Primary Health Care	624,374	0	0	0	624,374	0	0	0	0	0	624,374
Regents	SUI - Specialized Children Health Services	634,502	0	0	0	634,502	0	0	0	0	0	634,502
Regents	SUI - State of Iowa Birth Defects Registry	36,839	0	0	0	36,839	0	0	0	0	0	36,839
Regents	SUI - State of Iowa Cancer Registry	143,410	0	0	0	143,410	0	0	0	0	0	143,410
Regents	SUI - Substance Abuse Consortium	53,427	0	0	0	53,427	0	0	0	0	0	53,427
Regents	SUI - Waterman Iowa Nonprofit Resource Center	156,389	0	0	0	156,389	0	0	0	0	0	156,389
Regents	UNI - Educators for Iowa	1,500,000	0	0	0	1,500,000	0	0	0	0	0	1,500,000
Regents	UNI - Foundry 4.0 Center	394,321	0	0	0	394,321	0	0	0	0	0	394,321
Regents	UNI - General University	101,894,146	0	0	0	101,894,146	0	0	0	0	0	101,894,146
Regents	UNI - Real Estate Education Program	123,523	0	0	0	123,523	0	0	0	0	0	123,523
Regents Total		**582,426,280**	**0**	**0**	**0**	**582,426,280**	**1,100**	**0**	**0**	**-1,100**	**0**	**582,426,280**
Grand Total		**$ 5,033,009,270**	**$ 29,072,414**	**$ 0**	**$ 0**	**$ 5,062,081,684**	**$ 5,662,823**	**$ 0**	**$ 0**	**$ -6,217,202**	**$ -8,821,748**	**$ 5,052,705,557**

Health and Human Services Appropriation Subcommittee
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Health and Human Services	Centers of Excellence	$ 425,000	$ -41,462	$ 0	$ 0	$ 383,538	$ 0	$ 0	$ 0	$ 0	$ 0	$ 383,538
Health and Human Services	Child Abuse Prevention	232,570	-10,740	0	0	221,830	0	0	0	0	0	221,830
Health and Human Services	Commission Of Inquiry	1,394	-1,394	0	0	0	0	0	0	0	0	0
Health and Human Services	Comprehensive Substance Use Disorder Program	2,000,000	0	0	-2,000,000	0	0	0	0	0	0	0
Health and Human Services	HHS-Accountability, Compliance, and Program Integrity	22,356,598	0	0	0	22,356,598	0	0	0	0	-27,690	22,328,908
Health and Human Services	HHS-Aging and Disability Services	19,088,714	0	0	0	19,088,714	0	0	0	0	-28,847	19,059,867
Health and Human Services	HHS-Behavioral Health	24,400,114	0	0	0	24,400,114	0	0	0	0	-51,936	24,348,178
Health and Human Services	HHS-Child Support Services	15,434,282	0	0	0	15,434,282	0	0	0	0	-33,145	15,401,137
Health and Human Services	HHS-Community Access and Eligibility	68,043,944	0	0	0	68,043,944	16,056,746	0	0	-11,886,396	0	72,214,295
Health and Human Services	HHS-FWBP Child Care Assistance	34,966,931	0	0	0	34,966,931	5,264,702	0	0	0	-3,872,860	36,358,773
Health and Human Services	HHS-FWBP Child Protective Services	166,101,034	0	0	0	166,101,034	39,804,417	0	0	-43,753,176	0	162,152,275
Health and Human Services	HHS-FWBP Early Intervention and Supports	35,277,739	0	0	0	35,277,739	1,548,745	0	0	-2,032,323	-74,373	34,719,788
Health and Human Services	HHS-Health Program Operations	39,597,231	0	0	0	39,597,231	0	0	0	0	-125,836	39,471,395
Health and Human Services	HHS-Medicaid	1,650,866,536	0	0	0	1,650,866,536	313,444,146	0	0	-99,897,418	0	1,864,413,265
Health and Human Services	HHS-Public Health	22,531,821	0	0	0	22,531,821	455,138	0	0	-462,666	-63,109	22,461,184
Health and Human Services	HHS-State Operated Specialty Care	100,006,128	0	0	0	100,006,128	21,107,412	0	0	-11,322,868	0	109,790,672
Health and Human Services	Iowa Registry for Congenital & Inherited Disorders	223,521	-1,691	0	0	221,830	0	0	0	0	0	221,830
Health and Human Services	LiHEAP Weatherization Assistance Program support	1	139,636	0	0	139,637	0	0	0	0	0	139,637
Health and Human Services	MHDS Regional Services Fund	134,421,714	0	0	0	134,421,714	0	0	0	0	0	134,421,714
Health and Human Services	Non Resident Commitment M.Ill	142,802	-135,792	0	0	7,010	0	0	0	0	0	7,010
Health and Human Services	Psychiatry Residency & Fellowship Program	1,200,000	-1,100,000	0	0	100,000	0	0	0	0	0	100,000
Health and Human Services	Rent Reimbursement	13,320,000	-2,009,836	0	0	11,310,164	0	0	0	0	0	11,310,164
Health and Human Services Total		**2,350,638,074**	**-3,161,280**	**0**	**-2,000,000**	**2,345,476,794**	**397,681,307**	**0**	**0**	**-169,354,847**	**-4,277,794**	**2,569,525,460**
Veterans Affairs	General Administration	1,369,205	0	0	0	1,369,205	0	0	0	0	0	1,369,205
Veterans Affairs	Injured Veterans Grant Program	0	0	0	0	0	123,897	0	0	-106,397	0	17,500
Veterans Affairs	Iowa Veterans Home	8,145,736	0	0	0	8,145,736	16,835,203	0	0	-26,820,135	0	-1,839,196
Veterans Affairs	Veterans County Grants	990,000	0	0	0	990,000	120,047	0	0	-416,443	0	693,605
Veterans Affairs	Vets Home Ownership Program	2,200,000	0	0	0	2,200,000	0	0	0	0	0	2,200,000
Veterans Affairs Total		**12,704,941**	**0**	**0**	**0**	**12,704,941**	**17,079,147**	**0**	**0**	**-27,342,975**	**0**	**2,441,114**
Grand Total		**$ 2,363,343,015**	**$ -3,161,280**	**$ 0**	**$ -2,000,000**	**$ 2,358,181,735**	**$ 414,760,454**	**$ 0**	**$ 0**	**$ -196,697,822**	**$ -4,277,794**	**$ 2,571,966,574**

Justice System Appropriation Subcommittee
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Corrections	Anamosa Institution	$ 38,887,065	$ 0	$ 400,000	$ 0	$ 39,287,065	$ 5,641	$ 661,000	$ 0	$ -3,154	$ -3,154	$ 39,947,398
Corrections	CBC District I	16,826,981	0	475,000	0	17,301,981	0	0	0	0	-18	17,301,964
Corrections	CBC District II	13,637,109	0	304,530	0	13,941,639	0	0	0	-52,416	-52,416	13,836,806
Corrections	CBC District III	8,615,128	0	300,000	0	8,915,128	0	0	-200,000	-100,929	-100,929	8,513,271
Corrections	CBC District IV	6,465,898	0	0	0	6,465,898	0	0	0	-28,405	-28,405	6,409,087
Corrections	CBC District V	24,328,291	0	644,466	0	24,972,757	0	0	0	-12,037	-12,037	24,948,683
Corrections	CBC District VI	17,128,661	0	275,000	0	17,403,661	0	0	0	-48,962	-48,962	17,305,737
Corrections	CBC District VII	10,671,655	0	315,000	0	10,986,655	0	0	0	0	0	10,986,655
Corrections	CBC District VIII	10,001,148	0	240,000	0	10,241,148	0	0	-208,000	-51,226	-51,226	9,930,696
Corrections	Clarinda Institution	28,625,610	0	600,000	0	29,225,610	61,758	0	0	-394	-394	29,286,580
Corrections	Corrections Administration	7,662,297	0	120,398	0	7,782,695	0	0	0	-505	-504	7,781,686
Corrections	Corrections Education	2,608,109	0	0	0	2,608,109	418,553	0	0	-184,104	0	2,842,559
Corrections	County Confinement	1,345,319	0	0	0	1,345,319	0	51,687	0	0	-1	1,397,005
Corrections	DOC - Department Wide Duties	8,654,633	0	-8,654,633	0	0	0	0	0	0	0	0
Corrections	DOC Institutional Pharmaceuticals	9,925,417	0	0	0	9,925,417	0	0	-613,898	0	-	9,311,519
Corrections	Federal Prisoners/ Contractual	234,411	0	0	0	234,411	0	0	0	0	0	234,411
Corrections	Ft. Dodge Institution	33,279,423	0	700,000	0	33,979,423	62,408	0	0	-84,617	-84,618	33,872,596
Corrections	Ft. Madison Institution	45,522,762	0	937,000	0	46,459,762	5,105	0	-900,000	-136,353	-136,353	45,292,161
Corrections	Iowa Corrections Offender Network	2,000,000	0	0	0	2,000,000	0	0	0	0	0	2,000,000
Corrections	Mental Health/Substance Abuse - DOC wide	28,065	0	0	0	28,065	0	0	0	0	0	28,065
Corrections	Mitchellville Institution	25,512,183	0	545,000	0	26,057,183	0	262,211	0	0	0	26,319,394
Corrections	Mt. Pleasant Inst.	29,729,489	0	625,000	0	30,354,489	10,197	0	0	-6,792	-6,792	30,351,102
Corrections	Newton Institution	31,522,181	0	637,000	0	32,159,181	0	0	0	0	-1,753	32,157,428
Corrections	Oakdale Institution	57,703,792	0	1,187,000	0	58,890,792	0	947,000	0	0	0	59,837,792
Corrections	Rockwell City Institution	11,364,524	0	349,239	0	11,713,763	44,086	0	0	-31,818	-31,818	11,694,213
Corrections	State Cases Court Costs	10,000	-9,803	0	0	197	0	0	0	0	0	197
Corrections Total		**442,290,151**	**-9,803**	**0**	**0**	**442,280,348**	**607,748**	**1,921,898**	**-1,921,898**	**-741,713**	**-559,380**	**441,587,003**
Homeland Security and Emergency Mgmt	Homeland Security & Emergency Mgmt. Division	2,442,595	0	0	0	2,442,595	0	0	0	0	0	2,442,595
Homeland Security and Emergency Mgmt Total		**2,442,595**	**0**	**0**	**0**	**2,442,595**	**0**	**0**	**0**	**0**	**0**	**2,442,595**
Judicial Branch	Court Ordered Services-GF	3,290,000	0	0	0	3,290,000	0	0	0	-351,514	0	2,938,486
Judicial Branch	Graduated Sanctions-GF	12,253,000	0	0	0	12,253,000	0	0	0	-4,402,019	0	7,850,981
Judicial Branch	Judicial Branch	201,018,878	0	0	0	201,018,878	0	0	0	0	-355,421	200,663,457
Judicial Branch	Jury & Witness (GF) to Revolving Fund (0043)	3,600,000	0	0	0	3,600,000	0	0	0	0	0	3,600,000
Judicial Branch Total		**220,161,878**	**0**	**0**	**0**	**220,161,878**	**0**	**0**	**0**	**-4,753,533**	**-355,421**	**215,052,924**
Justice	AG Cybersecurity and Technology-Gen Fd	202,060	0	0	0	202,060	0	0	0	0	0	202,060
Justice	General Office A.G.	10,539,176	0	0	0	10,539,176	0	0	0	0	-5,022	10,534,154
Justice	Legal Services Poverty Grants	2,634,601	0	0	0	2,634,601	0	0	0	0	0	2,634,601
Justice	Victim Assistance Grants	5,016,708	0	0	0	5,016,708	2,844,858	0	0	-2,426,525	0	5,435,040
Justice Total		**18,392,545**	**0**	**0**	**0**	**18,392,545**	**2,844,858**	**0**	**0**	**-2,426,525**	**-5,022**	**18,805,855**
Law Enforcement Academy	Iowa Law Enforcement Academy	2,904,407	0	0	0	2,904,407	0	0	0	0	0	2,904,407
Law Enforcement Academy Total		**2,904,407**	**0**	**0**	**0**	**2,904,407**	**0**	**0**	**0**	**0**	**0**	**2,904,407**
Parole	Parole Board	1,545,114	0	0	0	1,545,114	54,670	0	0	-32,710	-61,397	1,505,678
Parole Total		**1,545,114**	**0**	**0**	**0**	**1,545,114**	**54,670**	**0**	**0**	**-32,710**	**-61,397**	**1,505,678**
Public Defense	Compensation and Expense	342,556	-156,081	0	0	186,475	0	0	0	0	0	186,475
Public Defense	Public Defense, Department of	7,211,221	0	0	0	7,211,221	0	0	0	0	-100,565	7,110,656
Public Defense Total		**7,553,777**	**-156,081**	**0**	**0**	**7,397,696**	**0**	**0**	**0**	**0**	**-100,565**	**7,297,131**
Public Safety	DCI - Crime Lab Equipment/Training	650,000	0	0	0	650,000	0	0	0	0	0	650,000
Public Safety	DPS - Human Trafficking	200,742	0	0	0	200,742	0	0	0	-34,397	-34,397	131,948
Public Safety	DPS Fire Marshal	3,418,466	0	351,469	0	3,769,935	5,562	0	0	-886	-886	3,773,725
Public Safety	DPS-GF Equipment Approp to Fund	2,500,000	0	0	0	2,500,000	0	0	0	0	0	2,500,000
Public Safety	DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	0	0	0	5,000,000	0	0	0	0	0	5,000,000
Public Safety	DPS/SPOC Sick Leave Payout	279,517	0	0	0	279,517	0	0	0	0	0	279,517
Public Safety	Fire Fighter Training	1,075,520	0	0	0	1,075,520	323,240	0	0	-321,250	0	1,077,510
Public Safety	Iowa State Patrol	90,056,257	0	2,624,708	0	92,680,965	16,909	0	0	-23,440	-23,440	92,650,995
Public Safety	Narcotics Enforcement	9,243,545	0	740,142	0	9,983,687	3,747	0	0	-18,525	-18,525	9,950,384
Public Safety	Office of Drug Control Policy-DPS	249,219	0	11,845	0	261,064	514	0	0	0	0	261,578
Public Safety	Public Safety - Department Wide Duties	5,149,789	0	-5,149,789	0	0	0	0	0	0	0	0
Public Safety	Public Safety Administration	7,092,910	0	275,000	0	7,367,910	10,835	0	0	-31,609	-31,609	7,315,527
Public Safety	Public Safety DCI	21,189,769	0	1,146,625	0	22,336,394	9,816	0	0	-24,650	-24,650	22,296,910
Public Safety	Public Safety Undercover Funds	209,042	0	0	0	209,042	0	0	0	0	0	209,042
Public Safety	Statewide Interoperable Communications System.	115,661	0	0	0	115,661	0	0	0	0	0	115,661
		2,000,000	0	0	0	2,000,000	0	0	0	0	-1,024,022	975,978
		148,430,437	**0**	**0**	**0**	**148,430,437**	**370,623**	**0**	**0**	**-454,756**	**-1,157,529**	**147,188,776**
Grand Total		**$ 843,720,904**	**$ -165,885**	**$ 0**	**$ 0**	**$ 843,555,019**	**$ 3,877,899**	**$ 1,921,898**	**$ -1,921,898**	**$ -8,409,237**	**$ -2,239,312**	**$ 836,784,369**

Legislative Branch
FY 2025 General Fund Appropriation Activity

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Legislative Branch Total		**40,000,000**	**-721,526**	**0**	**0**	**39,278,474**	**0**	**0**	**0**	**0**	**0**	**39,278,474**
Grand Total		$ 40,000,000	$ -721,526	$ 0	$ 0	$ 39,278,474	$ 0	$ 0	$ 0	$ 0	$ 0	$ 39,278,474