

Standing Appropriations Bill House File 1055

Last Action:
**House Appropriations
Committee**
May 14, 2025

An Act relating to State finances, including by making, modifying, limiting, or reducing appropriations, distributions, or transfers, authorizing expenditure of unappropriated moneys in special funds, providing for properly related matters including prohibiting state membership in the Iowa individual health benefit reinsurance association, making corrections, and including effective date and retroactive applicability provisions.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available online at www.legis.iowa.gov/publications/information/appropriationBillAnalysis

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FUNDING SUMMARY

House File 1055 makes adjustments to various standing appropriations that result in a decrease of \$66.7 million to General Fund appropriations for FY 2026. The adjustments include, in part, the following: Page 1, Line 1

- A decrease of \$46.9 million for State school foundation aid which includes a decrease of \$21.9 million from the General Fund related to property tax assessment limitations and a decrease of \$25.0 million for Area Education Agency reductions. The decrease of \$21.9 million is replaced with a transfer from the Taxpayer Relief Fund.
- A decrease of \$5.0 million for Nonpublic School Transportation.
- A decrease of \$14.8 million for Instructional Support.

MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS

Limits the FY 2026 General Fund appropriation to the Department of Education (DE) for nonpublic school transportation to \$9.0 million. Requires the appropriation to be prorated if the claims exceed the appropriation. Page 1, Line 4

Suspends the General Fund standing appropriation of \$14.8 million to the DE for the Instructional Support Program for FY 2026. Page 1, Line 18

Transfers \$21.9 million from the Taxpayer Relief Fund to the General Fund in FY 2025 to replace an equal amount of other General Fund moneys to pay FY 2026 State school foundation aid as described in Iowa Code section [257.16](#). Page 2, Line 1

Reduces the standing unlimited FY 2026 State school aid funding specified in Iowa Code section [257.35](#) to Area Education Agencies (AEAs) and school districts by \$25.0 million. Page 2, Line 13

SIGNIFICANT CODE CHANGES

Adopts corrective provisions to the 2025 Iowa Acts contingent upon enactment. Page 2, Line 24

Restricts the State, including departments, independent agencies, the State Board of Regents, and institutions under the control of the State Board of Regents from becoming a member of a health benefit reinsurance association. Page 6, Line 26

EFFECTIVE DATE

EXECUTIVE SUMMARY
STANDING APPROPRIATIONS BILL

HOUSE FILE 1055

Specifies that Section 10 of the Bill, which adopts corrective provisions to Iowa Acts, [House File 782](#) (Electronic Devices in Schools Bill), in Section 1, is effective upon enactment and applies retroactively to April 30, 2025, the effective date of House File 782.

Page 6, Line 20

Specifies that Division III of the Bill related to health benefit reinsurance association membership of the Bill is effective upon enactment and applies retroactively to January 1, 2020.

Page 7, Line 9

House File 1055 provides for the following changes to the Code of Iowa.

| Page # | Line # | Bill Section | Action | Code Section |
|---------------|---------------|---------------------|---------------|---------------------|
| 2 | 13 | 5 | Add | 257.35.19A |
| 6 | 28 | 18 | Amend | 513C.10.1.a |

1 1 DIVISION I
 1 2 APPROPRIATIONS, DISTRIBUTIONS, TRANSFERS, AND EXPENDITURE
 1 3 AUTHORITY

1 4 Section 1. LIMITATIONS OF STANDING APPROPRIATIONS — FY
 1 5 2025-2026. Notwithstanding the standing appropriation in the
 1 6 following designated section for the fiscal year beginning July
 1 7 1, 2025, and ending June 30, 2026, the amount appropriated from
 1 8 the general fund of the state pursuant to that section for the
 1 9 following designated purpose shall not exceed the following
 1 10 amount:
 1 11 For payment of claims for nonpublic school pupil
 1 12 transportation under section 285.2:
 1 13 \$ 8,997,091
 1 14 If total approved claims for reimbursement for nonpublic
 1 15 school pupil transportation exceed the amount appropriated in
 1 16 accordance with this section, the department of education shall
 1 17 prorate the amount of each approved claim.

CODE: Limits the FY 2026 General Fund appropriation to the Department of Education (DE) for nonpublic school transportation to \$8,997,091. Requires the appropriation to be prorated if total school district claims exceed the appropriation.

DETAIL: This is no change in funding compared to estimated FY 2025. This also represents a decrease of \$5,008,178 compared to the estimated standing unlimited appropriation of \$14,005,269 based on current law.

1 18 Sec. 2. INSTRUCTIONAL SUPPORT STATE AID — FY 2025-2026. In
 1 19 lieu of the appropriation provided in section 257.20,
 1 20 subsection 2, the appropriation for the fiscal year
 1 21 beginning July 1, 2025, and ending June 30, 2026, for paying
 1 22 instructional support state aid under section 257.20 for the
 1 23 fiscal year is zero.

Suspends the General Fund standing appropriation of \$14,800,000 for the Instructional Support Program for FY 2026.

DETAIL: Although no State funding will be provided for the Instructional Support Program, school districts may use local property tax and income surtax to fund their portion of the Program. In FY 2024, 325 school districts implemented the Program and generated \$271,739,661 in local taxes (\$97,879,349 in income surtax and \$173,860,312 in property taxes). This Program has not been funded by the State since FY 2006.

1 24 Sec. 3. SPECIAL FUNDS — SALARY ADJUSTMENTS — FY
 1 25 2025-2026. For the fiscal year beginning July 1, 2025, and
 1 26 ending June 30, 2026, salary adjustments otherwise provided
 1 27 may be funded as determined by the department of management,
 1 28 subject to any applicable constitutional limitation, using
 1 29 unappropriated moneys remaining in the commerce revolving
 1 30 fund, the gaming enforcement revolving fund, the gaming
 1 31 regulatory revolving fund, the primary road fund, the road
 1 32 use tax fund, the fish and game protection fund, and the Iowa
 1 33 public employees' retirement fund, and in other departmental
 1 34 revolving, trust, or special funds for which the general

Permits salary adjustments to be funded from non-General Fund moneys remaining in various revolving, trust, or special funds for FY 2026 for which the General Assembly has not established an operating budget.

1 35 assembly has not made an operating budget appropriation.

2 1 Sec. 4. TAXPAYER RELIEF FUND — TRANSFER.

2 2 1. There is transferred from the taxpayer relief fund

2 3 created in section 8.57E to the general fund of the state, the

2 4 following amount:

2 5 \$ 21,881,303

2 6 2. The transfer made in this section is based on the

2 7 application of assessment limitations calculated under section

2 8 441.21 due to the enactment of 2023 Iowa Acts, chapter 5. The

2 9 transferred moneys shall be used in lieu of a like amount

2 10 of other general fund moneys to pay foundation aid under

2 11 chapter 257 as described in section 257.16 for the fiscal year

2 12 beginning July 1, 2025.

Transfers \$21,881,303 from the Taxpayer Relief Fund to the General Fund in FY 2025 to replace an equal amount of other General Fund moneys to pay FY 2026 State school foundation aid as described in Iowa Code section [257.16](#).

DETAIL: This is no change in funding compared to the combined \$8,000,000 FY 2025 transfer from the Economic Emergency Fund and \$13,881,303 FY 2025 transfer from the Taxpayer Relief Fund to the General Fund to replace an equal amount of other General Fund moneys to pay FY 2026 State school foundation aid.

2 13 Sec. 5. Section 257.35, Code 2025, is amended by adding the

2 14 following new subsection:

2 15 NEW SUBSECTION 19A. Notwithstanding subsection 1, and in

2 16 addition to the reduction applicable pursuant to subsection 2,

2 17 the amounts specified for school districts and area education

2 18 agencies in subsection 1, paragraph “a”, for the fiscal year

2 19 beginning July 1, 2025, and ending June 30, 2026, shall be

2 20 reduced by the department of management by twenty-five million

2 21 dollars. The reductions for each district or agency shall be

2 22 prorated based on the proportional reduction that the district

2 23 or agency receives under subsection 2.

CODE: Requires the Department of Management (DOM) to reduce the General Fund standing unlimited FY 2026 State school aid funding specified in Iowa Code section [257.35](#) to Area Education Agencies (AEAs) and school districts by \$25,000,000. The reductions for each AEA and school district will be prorated based on the proportional amount the AEA or school district would otherwise have received.

DETAIL: In addition to the \$25,000,000 State aid reduction for FY 2026, the AEAs and school districts have an annual statutory reduction of \$7,500,000, as specified in Iowa Code section 257.35(2). The State aid reduction to the AEAs and school districts will total \$32,500,000 for FY 2026.

2 24 DIVISION II
2 25 CORRECTIVE PROVISIONS

2 26 Sec. 6. Section 29D.4, subsection 2, paragraph b, as enacted

2 27 by 2025 Iowa Acts, Senate File 619, section 8, is amended to

2 28 read as follows:

2 29 b. Moneys in the fund are appropriated to the department to

2 30 provide loans to eligible entities pursuant to section ~~29D.9~~

2 31 [29D.8](#), and for administration of the program as permitted

2 32 under the STORM Act. Moneys in the fund shall not be used to

2 33 provide a loan to a private entity for the acquisition of real

2 34 property. Moneys in the fund shall not be considered part of

2 35 the general fund of the state subject to appropriation for any

3 1 other purpose by the general assembly, and in determining a

Adopts corrective provisions related to 2025 Iowa Acts, [Senate File 619](#) (Disaster Recovery Housing Assistance Act), in Section 8 of the Act.

DETAIL: The Act was approved by the General Assembly on April 17, 2025, and signed by the Governor on April 22, 2025.

3 2 general fund balance, shall not be included in the general fund
 3 3 of the state subject to section 16.31, insofar as section 16.31
 3 4 complies with the STORM Act.

3 5 Sec. 7. Section 144E.3, Code 2025, as amended by 2025 Iowa
 3 6 Acts, Senate File 233, section 2, if enacted, is amended to
 3 7 read as follows:

3 8 144E.3 MANUFACTURER AND ELIGIBLE FACILITY RIGHTS.

3 9 1. A manufacturer of an investigational drug, biological
 3 10 product, or device or a manufacturer operating within,
 3 11 and in compliance with all requirements applicable to, an
 3 12 eligible facility may make available, and an eligible patient,
 3 13 as applicable under section ~~144E.1~~ 144E.2, subsection 2,
 3 14 paragraph “a” or “b”, may request from a manufacturer of
 3 15 an investigational drug, biological product, or device,
 3 16 or a manufacturer operating within, and in compliance with
 3 17 all requirements applicable to, an eligible facility, the
 3 18 manufacturer’s investigational drug, biological product, or
 3 19 device, or the manufacturer’s individualized investigational
 3 20 treatment under this chapter. This chapter does not require a
 3 21 manufacturer of an investigational drug, biological product,
 3 22 or device, or of an individualized investigational treatment
 3 23 to provide or otherwise make available the investigational
 3 24 drug, biological product, or device, or the individualized
 3 25 investigational treatment to an eligible patient.

3 26 2. An eligible facility, or a manufacturer described
 3 27 in subsection 1, that is in compliance with all applicable
 3 28 requirements, may do any of the following:

3 29 a. Provide an investigational drug, biological product,
 3 30 or device, or an individualized investigational treatment
 3 31 to an eligible patient, as applicable under section ~~144E.1~~
 3 32 144E.2, subsection 2, paragraph “a” or “b”, without receiving
 3 33 compensation.

3 34 b. Require an eligible patient, as applicable under section
 3 35 ~~144E.1~~ 144E.2, subsection 2, paragraph “a” or “b”, to pay the
 4 1 costs of, or the costs associated with, the manufacture of the
 4 2 investigational drug, biological product, or device, or the
 4 3 individualized investigational treatment.

4 4 Sec. 8. Section 237.10, subsection 1, paragraph d, if
 4 5 enacted by 2025 Iowa Acts, House File 644, section 3, is
 4 6 amended to read as follows:

Adopts corrective provisions related to 2025 Iowa Acts, [Senate File 233](#) (Terminally Ill Persons, Experimental Treatment Bill), in Section 2 of the Bill, if enacted.

DETAIL: The Bill was approved by the General Assembly on April 22, 2025.

Adopts corrective provisions related to 2025 Iowa Acts, [House File 644](#) (Foster Parent Consent Bill), in Section 3 of the Bill, if enacted.

4 7 d. (1) The department shall notify an individual licensee,
 4 8 and the parents or guardians of a child, if the department
 4 9 delegates the department's right to consent to emergency
 4 10 medical care and routine medical care on behalf of the child
 4 11 under section 232.2, subsection 12, paragraph "c", to the
 4 12 individual licensee.

4 13 (2) The department shall notify the department of
 4 14 education, an individual licensee, and the parents or guardians
 4 15 of a child if the department delegates the department's right
 4 16 to consent to participation in an individualized education
 4 17 program on behalf of the child under section 232.2, subsection
 4 18 12, paragraph "c", to the individual licensee.

4 19 Sec. 9. Section 237.10, subsection 1, paragraph d, if
 4 20 enacted by 2025 Iowa Acts, House File 644, section 7, is
 4 21 amended to read as follows:

4 22 d. (1) The department shall notify an individual licensee
 4 23 or an approved kinship caregiver, and the parents or guardians
 4 24 of a child, if the department delegates the department's right
 4 25 to consent to emergency medical care and routine medical care
 4 26 on behalf of the child under section 232.2, subsection 12,
 4 27 paragraph "c", to the individual licensee or approved kinship
 4 28 caregiver.

4 29 (2) The department shall notify the department of
 4 30 education, an individual licensee or an approved kinship
 4 31 caregiver, and the parents or guardians of a child, if the
 4 32 department delegates the department's right to consent to
 4 33 participation in an individualized education program on behalf
 4 34 of the child under section 232.2, subsection 12, paragraph "c",
 4 35 to the individual licensee or approved kinship caregiver.

5 1 Sec. 10. Section 256.9, subsection 69, if enacted by 2025
 5 2 Iowa Acts, House File 782, section 1, is amended to read as
 5 3 follows:

5 4 69. On or before May 1, 2025, develop and distribute
 5 5 to school districts, accredited nonpublic schools, charter
 5 6 schools, and innovation zone schools model policies that,
 5 7 if adopted, would satisfy ~~the a school district's, charter~~
 5 8 ~~school's, or innovation zone school's~~ responsibilities under
 5 9 section 279.87 relating to policies governing student use of
 5 10 personal electronic devices.

DETAIL: The Bill was approved by the General Assembly on April 24, 2025.

Adopts corrective provisions related to 2025 Iowa Acts, [House File 644](#) (Foster Parent Consent Bill), in Section 7 of the Bill, if enacted.

DETAIL: The Bill was approved by the General Assembly on April 24, 2025.

Adopts corrective provisions related to 2025 Iowa Acts, [House File 782](#) (Electronic Devices in Schools Act), in Section 1 of the Act.

DETAIL: The Act was approved by the General Assembly on April 8, 2025, and signed by the Governor on April 30, 2025.

5 11 Sec. 11. Section 299.1D, subsection 1, paragraph f, if
 5 12 enacted by 2025 Iowa Acts, House File 870, section 2, is
 5 13 amended to read as follows:
 5 14 f. The school district or accredited nonpublic school
 5 15 must not expend any moneys related to the course in religious
 5 16 instruction, not including de minimis administrative costs
 5 17 associated with processing notifications received under
 5 18 ~~subsection f~~ paragraph “a” and tracking the child’s attendance
 5 19 to ensure compliance with this section.

5 20 Sec. 12. Section 514F.8, subsection 1A, paragraph c,
 5 21 subparagraph (8), if enacted by 2025 Iowa Acts, House File 303,
 5 22 section 1, is amended to read as follows:
 5 23 (8) The average and median time that elapsed between the
 5 24 submission of a nonurgent prior authorization request and a
 5 25 determination by the utilization review organization for the
 5 26 ~~urgent nonurgent~~ prior authorization request, aggregated for
 5 27 all health care services or items.

5 28 Sec. 13. Section 522F.4, subsection 2, as enacted by 2025
 5 29 Iowa Acts, Senate File 619, section 59, is amended to read as
 5 30 follows:
 5 31 2. ~~Any~~ The fee for a criminal history check shall be
 5 32 the same as any applicable fee for a criminal history check
 5 33 pursuant to section 522B.5A.

5 34 Sec. 14. Section 522F.9, subsection 2, as enacted by 2025
 5 35 Iowa Acts, Senate File 619, section 64, is amended to read as
 6 1 follows:
 6 2 2. ~~Any~~ The fee for a criminal history check shall be
 6 3 the same as any applicable fee for a criminal history check
 6 4 pursuant to section 522B.5A.

6 5 Sec. 15. CODE EDITOR DIRECTIVE. 2025 Iowa Acts, Senate File
 6 6 619, section 29, amends section 515.137A, subsections 3, 4, and
 6 7 5, Code 2025, by striking the subsections and inserting in lieu
 6 8 thereof new subsections 3, 4, and 5, and, notwithstanding the
 6 9 Acts section lead-in, adds new subsections 6, 7, 8, 9, and 10.
 6 10 The Code editor is directed to codify 2025 Iowa Acts, Senate
 6 11 File 619, section 29, by striking section 515.137A, subsections
 6 12 3, 4, and 5, Code 2025, and inserting in lieu thereof new

Adopts corrective provisions related to 2025 Iowa Acts, [House File 870](#) (Public School Students, Excusal for Religious Instruction Bill), in Section 2 of the Bill, if enacted.

DETAIL: The Bill was approved by the General Assembly on April 15, 2025.

Adopts corrective provisions related to 2025 Iowa Acts, [House File 303](#) (Prior Authorizations and Exemptions Bill), in Section 1 of the Bill, if enacted.

DETAIL: The Bill was approved by the General Assembly on April 22, 2025.

Adopts corrective provisions related to 2025 Iowa Acts, [Senate File 619](#) (Disaster Recovery Housing Assistance Act), in Section 59 of the Act.

DETAIL: The Act was approved by the General Assembly on April 17, 2025, and signed by the Governor on April 22, 2025.

Adopts corrective provisions related to 2025 Iowa Acts, [Senate File 619](#) (Disaster Recovery Housing Assistance Act), in Section 64 of the Act.

DETAIL: The Act was approved by the General Assembly on April 17, 2025, and signed by the Governor on April 22, 2025.

Directs the Iowa Code Editor to make changes to the Iowa Code to correspond with changes made by the Bill.

6 13 subsections 3, 4, and 5, and then by amending section 515.137A,
6 14 Code 2025, by adding new subsections 6, 7, 8, 9, and 10.

6 15 Sec. 16. EFFECTIVE DATE. The following, being deemed of
6 16 immediate importance, takes effect upon enactment:
6 17 The section of this division of this Act amending section
6 18 256.9, subsection 69, if enacted by 2025 Iowa Acts, House File
6 19 782, section 1.

Specifies that Section 10 of the Bill, which adopts corrective provisions to Iowa Acts, [House File 782](#) (Electronic Devices in Schools Act), in Section 1, is effective on April 30, 2025.

DETAIL: The Act was approved by the General Assembly on April 18, 2025, and signed by the Governor on April 30, 2025.

6 20 Sec. 17. RETROACTIVE APPLICABILITY. The following applies
6 21 retroactively to the effective date of 2025 Iowa Acts, House
6 22 File 782, if enacted:
6 23 The section of this division of this Act amending section
6 24 256.9, subsection 69, if enacted by 2025 Iowa Acts, House File
6 25 782, section 1.

Specifies that Section 10 of the Bill, which adopts corrective provisions to Iowa Acts, [House File 782](#) (Electronic Devices in Schools Act), in Section 1, is applicable retroactively to April 30, 2025, the effective date of House File 782.

DETAIL: The Act was approved by the General Assembly on April 18, 2025, and signed by the Governor on April 30, 2025.

6 26 DIVISION III
6 27 STATE MEMBERSHIP — REINSURANCE ASSOCIATION

6 28 Sec. 18. Section 513C.10, subsection 1, paragraph a, Code
6 29 2025, is amended to read as follows:
6 30 a. All persons that provide health benefit plans in this
6 31 state including insurers providing accident and sickness
6 32 insurance under chapter 509, 514, or 514A, whether on an
6 33 individual or group basis; fraternal benefit societies
6 34 providing hospital, medical, or nursing benefits under chapter
6 35 512B; and health maintenance organizations, other entities
7 1 providing health insurance or health benefits subject to state
7 2 insurance regulation, and all other insurers as designated
7 3 by the board of directors of the Iowa comprehensive health
7 4 insurance association with the approval of the commissioner
7 5 shall be members of the association. However, the state,
7 6 including a department, an independent agency, the state board
7 7 of regents, and an institution under the control of the state
7 8 board of regents, shall not be a member of the association.

Restricts the State, including departments, independent agencies, the State Board of Regents, and institutions under the control of the State Board of Regents from becoming a member of a health benefit reinsurance association.

7 9 Sec. 19. EFFECTIVE DATE. This division of this Act, being
7 10 deemed of immediate importance, takes effect upon enactment.

Specifies that Division III of the Bill related to health benefit reinsurance association membership of this Bill is effective upon enactment.

7 11 Sec. 20. RETROACTIVE APPLICABILITY. This division of this
7 12 Act applies retroactively to January 1, 2020.

Specifies that Division III of the Bill related to health benefit reinsurance association membership of the Bill is retroactively applicable to January 1, 2020.

Unassigned Standings

General Fund

| | Actual FY 2024 (1) | Estimated FY 2025 (2) | Current Law (3) | House Approp FY 2026 (4) | Net Total (5) |
|--|--------------------------|-----------------------------|-------------------------|--------------------------------|-------------------------|
| <u>Administrative Services, Department of</u> | | | | | |
| State Accounting Trust Accounts | | | | | |
| Federal Cash Management - Standing | \$ 2,442,390 | \$ 54,182 | \$ 54,182 | \$ 0 | \$ 54,182 |
| Unemployment Compensation - Standing | 264,937 | 421,655 | 421,655 | 0 | 421,655 |
| Total Administrative Services, Department of | \$ 2,707,327 | \$ 475,837 | \$ 475,837 | \$ 0 | \$ 475,837 |
| <u>Education, Department of</u> | | | | | |
| Education, Dept. of | | | | | |
| State Foundation School Aid* | \$ 3,665,805,198 | \$ 3,787,626,194 | \$ 3,940,370,054 | \$ -46,881,303 | \$ 3,893,488,751 |
| Nonpublic School Transportation | 8,992,784 | 8,997,091 | 14,005,269 | -5,008,178 | 8,997,091 |
| Sac and Fox Settlement Education | 100,000 | 100,000 | 100,000 | 0 | 100,000 |
| Instructional Support | 0 | 0 | 14,800,000 | -14,800,000 | 0 |
| Education Savings Accounts - Standing | 129,078,537 | 218,048,012 | 314,847,020 | 0 | 314,847,020 |
| Charter Schools - Standing | 2,437,772 | 5,200,000 | 19,682,777 | 0 | 19,682,777 |
| Education Support Personnel Salary Supplement* | 0 | 14,000,000 | 0 | 0 | 0 |
| Total Education, Department of | \$ 3,806,414,291 | \$ 4,033,971,297 | \$ 4,303,805,120 | \$ -66,689,481 | \$ 4,237,115,639 |
| <u>Executive Council</u> | | | | | |
| Executive Council | | | | | |
| Court Costs | \$ 420,288 | \$ 56,455 | \$ 56,455 | \$ 0 | \$ 56,455 |
| Public Improvements | 0 | 9,575 | 9,575 | 0 | 9,575 |
| Drainage Assessment | 146,375 | 19,367 | 19,367 | 0 | 19,367 |
| Total Executive Council | \$ 566,662 | \$ 85,397 | \$ 85,397 | \$ 0 | \$ 85,397 |
| <u>Legislative Branch</u> | | | | | |
| Legislative Branch | | | | | |
| Legislative Branch | \$ 36,985,580 | \$ 40,010,000 | \$ 42,062,873 | | \$ 42,062,873 |
| Total Legislative Branch | \$ 36,985,580 | \$ 40,010,000 | \$ 42,062,873 | \$ 0 | \$ 42,062,873 |
| <u>Health and Human Services, Department of</u> | | | | | |
| Health and Human Services | | | | | |
| MHDS Regional Services Fund | \$ 0 | \$ 134,421,714 | \$ 134,694,168 | \$ 0 | \$ 134,694,168 |
| Rent Reimbursement | 0 | 13,320,000 | 13,320,000 | 0 | 13,320,000 |
| Health and Human Services | \$ 0 | \$ 147,741,714 | \$ 148,014,168 | \$ 0 | \$ 148,014,168 |
| HHS - Assistance Payment | | | | | |
| Rent Reimbursement - Standing | \$ 10,048,687 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| MHDS Regional Services Fund - Standing | 127,723,160 | 0 | 0 | 0 | 0 |
| HHS - Assistance Payment | \$ 137,771,847 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Health and Human Services, Department of | \$ 137,771,847 | \$ 147,741,714 | \$ 148,014,168 | \$ 0 | \$ 148,014,168 |

Unassigned Standings

General Fund

| | Actual FY 2024 (1) | Estimated FY 2025 (2) | Current Law (3) | House Approp FY 2026 (4) | Net Total (5) |
|---|--------------------------|-----------------------------|-------------------------|--------------------------------|-------------------------|
| <u>Management, Department of</u> | | | | | |
| Management, Dept. of | | | | | |
| State Appeal Board Claims | \$ 20,272,392 | \$ 4,501,794 | \$ 4,504,630 | \$ 0 | \$ 4,504,630 |
| Special Olympics Fund | 100,000 | 100,000 | 100,000 | 0 | 100,000 |
| Transportation Equity Fund | 30,340,068 | 31,098,570 | 32,653,499 | 0 | 32,653,499 |
| Total Management, Department of | \$ 50,712,460 | \$ 35,700,364 | \$ 37,258,129 | \$ 0 | \$ 37,258,129 |
| <u>Public Defense, Department of</u> | | | | | |
| Public Defense, Dept. of | | | | | |
| Compensation and Expense | \$ 11,301 | \$ 342,556 | \$ 342,556 | \$ 0 | \$ 342,556 |
| Total Public Defense, Department of | \$ 11,301 | \$ 342,556 | \$ 342,556 | \$ 0 | \$ 342,556 |
| <u>Public Safety, Department of</u> | | | | | |
| Public Safety, Dept. of | | | | | |
| DPS - POR Unfunded Liabilities | \$ 5,000,000 | \$ 5,000,000 | \$ 5,000,000 | \$ 0 | \$ 5,000,000 |
| Total Public Safety, Department of | \$ 5,000,000 | \$ 5,000,000 | \$ 5,000,000 | \$ 0 | \$ 5,000,000 |
| <u>Revenue, Department of</u> | | | | | |
| Revenue, Dept. of | | | | | |
| Homestead Tax Credit Aid - GF | \$ 149,044,155 | \$ 154,176,435 | \$ 162,524,423 | \$ 0 | \$ 162,524,423 |
| Elderly & Disabled Tax Credit | 4,252,292 | 4,327,772 | 4,327,772 | 0 | 4,327,772 |
| Ag Land Tax Credit - GF | 39,097,596 | 39,100,000 | 39,100,000 | 0 | 39,100,000 |
| Military Service Tax Exemption | 1,482,073 | 1,580,000 | 0 | 0 | 0 |
| Comm & Industrial Prop Tax Replacement | 64,871,194 | 50,770,846 | 36,667,901 | 0 | 36,667,901 |
| Business Property Tax Credit | 122,350,000 | 122,350,000 | 122,350,000 | 0 | 122,350,000 |
| Barrel Tax Refunds | 3,032,599 | 2,000,000 | 2,000,000 | 0 | 2,000,000 |
| Total Revenue, Department of | \$ 384,129,909 | \$ 374,305,053 | \$ 366,970,096 | \$ 0 | \$ 366,970,096 |
| Total Unassigned Standings | \$ 4,424,299,377 | \$ 4,637,632,218 | \$ 4,904,014,176 | \$ -66,689,481 | \$ 4,837,324,695 |

*Note: •Supplemental State Aid: As of May 14, 2025, SF 167 (Supplemental State Aid Bill) has not been signed by the Governor.