

Continuing Appropriations Bill Senate File 2461

Last Action:
Senate Appropriations
Committee
February 26, 2026

An Act establishing continuing appropriations in fiscal years for which annual appropriations have not been enacted.

**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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BILL SUMMARY

Senate File 2461 establishes continuing appropriations for fiscal years in which the General Assembly has not enacted annual appropriations by July 1.

SIGNIFICANT CODE CHANGES

Establishes that continuing appropriations may occur when one or more line item appropriation, standing limited appropriations, or standing unlimited appropriations otherwise limited by law for the immediately preceding fiscal year have not been enacted by July 1. Requires appropriations enacted on or after July 1 for the fiscal year beginning on that date to be supplanted with the appropriated total from the preceding fiscal year.

Page 1, Line 2

Requires the Department of Management (DOM), in consultation with the Legislative Services Agency (LSA), to determine the entities to which appropriations were made and appropriation totals based on all acts making appropriations for the immediately preceding fiscal year, transfers made under Iowa Code section 8.39 or other provisions, and any other relevant provisions of law. This requirement applies to the following appropriations:

Page 2, Line 4

- Line item appropriations.
- Standing limited appropriations.
- Standing unlimited appropriations otherwise limited by law.
- Appropriations from federal and nonstate funds.

Appropriates amounts equal to appropriations made during the prior fiscal year from the appropriate State funds or accounts. These appropriations include line item appropriations, standing limited appropriations and standing unlimited appropriations.

Page 2, Line 25

Requires standing appropriations to be appropriated at the same level as the appropriations enacted for the immediately preceding fiscal year.

Page 2, Line 34

Makes any powers, duties, limitations, and requirements adopted for appropriations in the immediately preceding fiscal year applicable to appropriations made under the Bill. Any date specified in the immediately preceding fiscal year shall be extended by an additional year.

Page 3, Line 3

EXECUTIVE SUMMARY
CONTINUING APPROPRIATIONS BILL

Requires appropriations which were allocated for specific purposes in the immediately preceding fiscal year to be allocated in the same manner.

Page 3, Line 9

Specifies that if any line item appropriation, standing limited appropriation, or standing unlimited appropriation had a nonreversion provision in the preceding fiscal year, the continuing appropriation is subject to the nonreversion provision, plus an additional year, from the preceding fiscal year.

Page 3, Line 17

Allows State entities to use the same number of full-time equivalent (FTE) positions as authorized for the immediately preceding fiscal year.

Page 3, Line 28

Excludes one-time appropriations from continuing appropriations as determined by the DOM, in consultation with the LSA. This may include appropriations from the Rebuild Iowa Infrastructure Fund (RIIF) and Technology Reinvestment Fund (TRF), or similar appropriations from any State fund or account for an infrastructure project, technology project, temporary pilot project or program. Appropriations explicitly excluded from continuing appropriations by the General Assembly, are not subject to this determination.

Page 3, Line 35

Requires the DOM, in consultation with the LSA, to reduce General Fund appropriations made under the continuing appropriations provision of the Bill if those appropriations will exceed the General Fund expenditure limitation pursuant to Iowa Code section [8.54](#). Each appropriation is required to be reduced by the same percentage until total appropriations from the General Fund comply with the General Fund expenditure limitation.

Page 4, Line 16

Senate File 2461 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
1	1	1	New	2.12C