

Dept of Revenue Budgets

This page left intentionally blank

Revenue, Department of

Mission Statement

To serve Iowans and support state government by collecting all taxes required by law, but no more.

Description

The core functions of the Iowa Department of Revenue consist of, and are generally described, as follows:

REVENUE COMPLIANCE AND COLLECTION

The most visible aspect of our Department's operations is the administration of tax compliance and collection. This function includes educating taxpayers on tax laws and regulations, processing tax returns and related documents, and collecting taxes and other amounts due. It is in compliance with Iowa's tax laws that the Department conducts its taxpayer examination and audit programs, and resolves disputed tax issues.

LOCAL GOVERNMENT ASSISTANCE

The Department provides support to local governments by administering just and uniform property assessments across the state. This function also administers programs for property tax relief, local option taxes, school infrastructure taxes, and sales increment programs.

RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT

The Department performs tax policy development and analysis, fiscal impact estimation, and economic and statistical research and analysis to help stakeholders understand the impact of Iowa tax laws, and make informed decisions.

The Department also includes the Alcoholic Beverages and Lottery Divisions.

Performance Measures

Measure	FY 2023 Actuals Achieved	FY 2024	FY 2025	FY 2025
		Current Year Budget Estimate Target	Total Department Request Target	Total Governor's Recommended Target
Total Dollar amount of all Returns to ABD Warehouse	1,554,805	1,000,000	1,000,000	1,000,000
Amount of Revenues Transferred to General Fund	119,250,000	120,500,000	120,500,000	120,500,000
Warehouse and Fleet Inventory Costs	756,835	8,000,000	8,000,000	8,000,000
Percent of Utilization of Electronic Filing Program	95.3	88	88	88

Financial Summary

Object Category	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
State Appropriations	417,732,743	400,043,084	385,940,171	393,144,479
Taxes	1,485,179,251	1,479,239,502	1,471,371,544	1,471,371,544
Receipts from Other Entities	987,766,328	760,526,240	768,628,676	768,628,676
Interest, Dividends, Bonds & Loans	1,061,052	98,001	538,001	538,001
Fees, Licenses & Permits	19,604,128	18,432,000	8,138,080	8,138,080
Refunds & Reimbursements	834,432	842,755	14,276,434	14,276,434
Sales, Rents & Services	927,431,531	823,488,804	847,099,893	847,099,893
Miscellaneous	5,431,580	22,810,599	22,810,599	22,810,599
Beginning Balance and Adjustments	1,962,560,416	1,741,574,663	1,732,033,261	1,741,397,988
Total Resources	5,807,601,460	5,247,055,648	5,250,836,659	5,267,405,694
Expenditures				
Personal Services	49,578,448	55,591,512	55,989,546	55,989,546
Travel & Subsistence	1,368,889	1,589,550	1,539,550	1,539,550
Supplies & Materials	2,287,208	2,785,350	2,785,350	9,989,658
Contractual Services and Transfers	1,254,915,787	1,185,250,940	1,189,253,422	1,189,253,422
Equipment & Repairs	9,637,307	11,772,108	14,035,936	14,035,936
Claims & Miscellaneous	635,776,297	575,806,690	596,400,997	596,400,997
Licenses, Permits, Refunds & Other	3,512,615,604	3,188,238,059	3,174,175,146	3,174,175,146
State Aid & Credits	319,590,548	207,402,676	207,402,676	207,402,676
Plant Improvements & Additions	2,587,606	600,000	600,000	600,000
Appropriations	1,374,491	1,375,775	1,375,775	1,375,775
Reversions	1,049,613	0	0	0
Balance Carry Forward	16,819,662	16,642,988	7,278,261	16,642,988
Total Expenditures	5,807,601,460	5,247,055,648	5,250,836,659	5,267,405,694
Full Time Equivalents	490	514	517	517

Appropriations from General Fund

Appropriations	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Alcoholic Beverages Operations	1,075,454	1,010,054	0	0
Total IDR - Alcoholic Beverages	1,075,454	1,010,054	0	0
Revenue, Department of	15,149,692	15,056,183	15,056,183	15,321,014
Alcoholic Beverages Operations	0	0	1,010,054	0
Ag Land Tax Credit	39,099,732	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property Tax Replacement	78,974,299	64,873,759	50,770,846	50,770,846
Business Property Tax Credit	125,000,000	122,350,000	122,350,000	122,350,000
Printing Cigarette Stamps	56,724	124,652	124,652	124,652
Homestead Tax Credit Aid	144,776,913	146,226,904	146,226,904	154,176,435
Elderly & Disabled Property Tax Credit	5,118,607	4,327,772	4,327,772	4,327,772
Barrel Tax Refunds	1,534,511	0	0	0
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525
Refund Cigarette Stamps	0	0	0	0
Refund Income Corp & Franchise Sale	0	0	0	0
Tobacco Products Tax Refund	0	0	0	0
School Infrastructure Transfer	0	0	0	0
Military Service Tax Refunds	1,553,051	1,580,000	1,580,000	1,580,000
Total Revenue, Department of	411,281,054	393,656,795	380,563,936	387,768,244

Appropriations from Other Funds

Appropriations	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775
Tax System Modernization	4,070,460	4,070,460	4,070,460	4,070,460
Total Revenue, Department of	5,376,235	5,376,235	5,376,235	5,376,235

Appropriations Detail

Alcoholic Beverages Operations

General Fund

Appropriation Description

ALCOHOLIC BEVERAGES OPERATIONS

Alcoholic Beverages Operations Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Appropriation	1,075,454	1,010,054	0	0
Intra State Receipts	1,195,024	1,419,750	0	0
Refunds & Reimbursements	72,751	13,000	0	0
Other Sales & Services	1,181	600	0	0
Total Resources	2,344,410	2,443,404	0	0
Expenditures				
Personal Services-Salaries	1,859,517	2,152,504	0	0
Personal Travel In State	20,018	15,000	0	0
State Vehicle Operation	45,405	35,000	0	0
Depreciation	21,082	20,000	0	0
Personal Travel Out of State	43,570	37,000	0	0
Office Supplies	12,988	8,100	0	0
Professional & Scientific Supplies	1,389	2,000	0	0
Other Supplies	0	100	0	0
Printing & Binding	1,688	1,750	0	0
Uniforms & Related Items	0	500	0	0
Postage	8,866	9,000	0	0
Communications	12,916	10,650	0	0
Rentals	6,080	2,500	0	0
Utilities	22,635	22,500	0	0
Professional & Scientific Services	72,197	700	0	0
Outside Services	4,555	25,500	0	0
Advertising & Publicity	1,575	100	0	0
Attorney General Reimbursements	107,972	68,000	0	0
Reimbursement to Other Agencies	16,757	6,200	0	0
ITS Reimbursements	3,116	3,200	0	0
Gov Fund Type Transfers - Other Agencies Services	24,715	22,000	0	0
Equipment	56,768	1,000	0	0
IT Equipment	600	100	0	0
Total Expenditures	2,344,410	2,443,404	0	0

Revenue, Department of

General Fund

Appropriation Description

This appropriation funds the majority of the operations of the Department of Revenue. Additional funding is received from Motor Vehicle Fuel, collection receipts, tobacco settlement funds and miscellaneous smaller funds. The general fund appropriation accounts for 77% of the budget of the Department.

The Department of Revenue is responsible for tax compliance so the correct amounts of taxes are paid, but no more, through taxpayer services, examination, audit and policy development. The Department seeks

to process incoming payments in an accurate and timely manner so questions and adjustments are resolved; and, to resolve outstanding debt owed to the Department and other contracting agencies. Through Property Tax programs, local property tax officials receive training, service and enforcement programs that result in fair and equitable assessment. The Department provides economic, research and statistical reporting support to the Department of Management, the Governor and the Legislative Service Agency. To support the core functions, the Department provides administrative and technology services to meet program goals and provide services to internal and external customers.

Revenue, Department of Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	151,658	183,922	0	0
Appropriation	15,149,692	15,056,183	15,056,183	15,321,014
Intra State Receipts	18,977,766	20,208,490	20,208,490	20,208,490
Reimbursement from Other Agencies	110,219	4,000	4,000	4,000
Gov Fund Type Transfers - Other Agencies	1,226,209	1,323,500	1,323,500	1,323,500
Refunds & Reimbursements	4,300	3,510	3,510	3,510
Total Resources	35,619,845	36,779,605	36,595,683	36,860,514
Expenditures				
Personal Services-Salaries	15,052,309	16,221,866	16,221,866	16,221,866
Personal Travel In State	39,523	44,850	44,850	44,850
State Vehicle Operation	6,877	6,500	6,500	6,500
Personal Travel Out of State	57,046	89,700	89,700	89,700
Office Supplies	115,006	123,116	123,116	387,947

Revenue, Department of Financial Summary (Continued)

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment Maintenance Supplies	9,628	9,500	9,500	9,500
Professional & Scientific Supplies	384	0	0	0
Printing & Binding	148,313	149,512	149,512	149,512
Postage	994,536	1,122,065	1,122,065	1,122,065
Communications	504,905	520,502	520,502	520,502
Rentals	172,453	188,771	188,771	188,771
Professional & Scientific Services	27,493	76,576	76,576	76,576
Outside Services	4,715,886	4,756,000	4,756,000	4,756,000
Advertising & Publicity	18,839	15,048	15,048	15,048
Outside Repairs/Service	347	550	550	550
Reimbursement to Other Agencies	346,137	358,190	358,190	358,190
ITS Reimbursements	4,317,582	4,355,171	4,355,171	4,355,171
IT Outside Services	6,163,371	6,247,157	6,247,157	6,247,157
Gov Fund Type Transfers - Attorney General Services	1,192,441	1,212,496	1,212,496	1,212,496
Gov Fund Type Transfers - Other Agencies Services	127,536	59,650	59,650	59,650
Office Equipment	6,385	0	0	0
Equipment - Non-Inventory	5,586	4,400	4,400	4,400
IT Equipment	1,168,141	1,146,370	962,448	962,448
Other Expense & Obligations	5,241	6,415	6,415	6,415
Licenses	150	200	200	200
Fees	50,000	60,000	60,000	60,000
Refunds-Other	5,887	5,000	5,000	5,000
Balance Carry Forward (Approps)	183,922	0	0	0
Reversions	183,922	0	0	0
Total Expenditures	35,619,845	36,779,605	36,595,683	36,860,514

Alcoholic Beverages Operations

General Fund

Appropriation Description

To promote, through effective education and regulation, a fair and favorable business climate in which the Iowa liquor industry may develop; and to promote responsibility in the sale and serving of alcoholic

beverages. To continue to maintain the highest quality and most cost-efficient wholesale liquor distribution system, that generates maximum profits, for the benefit of all Iowans. Aggressively enforce Iowa's tobacco laws by providing effective education programs for retailers/employees, conducting sales compliance checks of retailers, and by promoting the enforcement of laws against youth use and possession of tobacco products.

Alcoholic Beverages Operations Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	0	0	1,010,054	0
Intra State Receipts	0	0	1,419,750	1,419,750
Refunds & Reimbursements	0	0	13,000	13,000
Other Sales & Services	0	0	600	600
Total Resources	0	0	2,443,404	1,433,350
Expenditures				
Personal Services-Salaries	0	0	2,217,504	2,217,504
Personal Travel In State	0	0	15,000	15,000
State Vehicle Operation	0	0	15,000	15,000
Depreciation	0	0	15,000	15,000
Personal Travel Out of State	0	0	27,000	27,000
Office Supplies	0	0	8,100	(1,001,954)
Professional & Scientific Supplies	0	0	2,000	2,000
Other Supplies	0	0	100	100
Printing & Binding	0	0	1,750	1,750
Uniforms & Related Items	0	0	500	500
Postage	0	0	9,000	9,000
Communications	0	0	5,650	5,650
Rentals	0	0	2,500	2,500
Utilities	0	0	22,500	22,500
Professional & Scientific Services	0	0	700	700
Outside Services	0	0	20,500	20,500
Advertising & Publicity	0	0	100	100
Attorney General Reimbursements	0	0	48,000	48,000
Reimbursement to Other Agencies	0	0	6,200	6,200
ITS Reimbursements	0	0	3,200	3,200
Gov Fund Type Transfers - Other Agencies Services	0	0	22,000	22,000
Equipment	0	0	1,000	1,000
IT Equipment	0	0	100	100
Total Expenditures	0	0	2,443,404	1,433,350

Ag Land Tax Credit

General Fund

Appropriation Description

A standing limited appropriation to provide funds for the "Agricultural Land Tax Credit Fund" created under Section 426.1 of the Code. The fund was created to give credit against the tax on each tract of

agricultural land within the several school districts of the state in which the levy for the general school funds exceeds five dollars and forty cents per thousand dollars of assessed value. The funds are prorated if the appropriation cannot cover all credits in full. Beginning in FY'94, an appropriation of \$39,100,000 was made. Section 425A stipulates that the first \$10,000,000 be transferred to the Family Farm Tax Credit Fund.

Ag Land Tax Credit Financial Summary

Object Class	FY 2023 Actuals	FY 2024	FY 2025	FY 2025
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	39,100,000	39,100,000	39,100,000	39,100,000
Estimated Revisions	(268)	0	0	0
Total Resources	39,099,732	39,100,000	39,100,000	39,100,000
Expenditures				
Intra-State Transfers	0	21,000	21,000	21,000
State Aid	39,099,732	39,079,000	39,079,000	39,079,000
Total Expenditures	39,099,732	39,100,000	39,100,000	39,100,000

Commercial and Industrial Property Tax Replacement

General Fund

claims (Iowa Code 441.21A). The amount appropriated becomes limited starting in FY2018 to the amount of moneys appropriated in FY2017.

Appropriation Description

Standing unlimited appropriation to pay for the Commercial/Industrial Property Tax Replacement

Commercial and Industrial Property Tax Replacement Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Appropriation	79,019,211	64,873,759	50,770,846	50,770,846
Estimated Revisions	(44,912)	0	0	0
Total Resources	78,974,299	64,873,759	50,770,846	50,770,846
Expenditures				
Refunds-Other	78,974,299	64,873,759	50,770,846	50,770,846
Total Expenditures	78,974,299	64,873,759	50,770,846	50,770,846

Business Property Tax Credit

for the business property tax credit. (Iowa Code 426C.2)

General Fund

Appropriation Description

Standing Limited appropriation from the General Fund to the Business Property Tax Credit fund to pay

Business Property Tax Credit Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	125,000,000	122,350,000	122,350,000	122,350,000
Total Resources	125,000,000	122,350,000	122,350,000	122,350,000
Expenditures				
Intra-State Transfers	125,000,000	122,350,000	122,350,000	122,350,000
Total Expenditures	125,000,000	122,350,000	122,350,000	122,350,000

Printing Cigarette Stamps

General Fund

Appropriation Description

This is a standing "limited" appropriation for the purpose of printing cigarette stamps.

Printing Cigarette Stamps Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Appropriation	124,652	124,652	124,652	124,652
Estimated Revisions	(67,928)	0	0	0
Total Resources	56,724	124,652	124,652	124,652
Expenditures				
Printing & Binding	55,488	124,652	124,652	124,652
Gov Fund Type Transfers - Other Agencies Services	1,236	0	0	0
Total Expenditures	56,724	124,652	124,652	124,652

Homestead Tax Credit Aid

General Fund

County Treasurer in the state the total money apportioned to that county for a credit against property tax on eligible homesteads in the county.

Appropriation Description

A standing limited appropriation that every six months the Department of Revenue remits to each

Homestead Tax Credit Aid Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	146,740,000	146,226,904	146,226,904	154,176,435
Estimated Revisions	(1,963,087)	0	0	0
Total Resources	144,776,913	146,226,904	146,226,904	154,176,435
Expenditures				
Office Supplies	0	0	0	7,949,531
Intra-State Transfers	0	79,000	79,000	79,000
State Aid	144,776,913	146,147,904	146,147,904	146,147,904
Total Expenditures	144,776,913	146,226,904	146,226,904	154,176,435

Elderly & Disabled Property Tax Credit

meet age and disability requirements and submit a proper claim.

General Fund

Appropriation Description

A standing limited appropriation to provide for refunds of property taxes to those individuals who

Elderly & Disabled Property Tax Credit Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Appropriation	17,820,000	4,327,772	4,327,772	4,327,772
Estimated Revisions	(12,701,393)	0	0	0
Total Resources	5,118,607	4,327,772	4,327,772	4,327,772
Expenditures				
State Aid	5,118,607	4,327,772	4,327,772	4,327,772
Total Expenditures	5,118,607	4,327,772	4,327,772	4,327,772

Barrel Tax Refunds

General Fund

Appropriation Description

A standing limited appropriation to provide for refunds to distributors who pay the barrel tax.

Barrel Tax Refunds Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Estimated Revisions	1,534,511	0	0	0
Income Offsets	0	1,300,000	1,300,000	1,300,000
Total Resources	1,534,511	1,300,000	1,300,000	1,300,000
Expenditures				
Refunds-Other	1,534,511	1,300,000	1,300,000	1,300,000
Total Expenditures	1,534,511	1,300,000	1,300,000	1,300,000

Tobacco Reporting Requirements

General Fund

enforcement of cigarette issues related to the national tobacco settlement agreement and the Model Statute (Iowa Chapter 453C).

Appropriation Description

This is a standing appropriation to fund additional duties required of the Department of Revenue for

Tobacco Reporting Requirements Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Appropriation	17,525	17,525	17,525	17,525
Total Resources	17,525	17,525	17,525	17,525
Expenditures				
Personal Services-Salaries	10,866	14,025	14,025	14,025
Personal Travel In State	1,853	1,000	1,000	1,000
Personal Travel Out of State	4,807	2,500	2,500	2,500
Total Expenditures	17,525	17,525	17,525	17,525

Refund Cigarette Stamps

General Fund

Appropriation Description

A standing unlimited appropriation to provide refunds to cigarette stamp purchasers for unused stamps either returned or destroyed. (453A.8)

Refund Cigarette Stamps Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Estimated Revisions	0	0	0	0
Income Offsets	537,117	450,000	450,000	450,000
Total Resources	537,117	450,000	450,000	450,000
Expenditures				
Refunds-Other	537,117	450,000	450,000	450,000
Total Expenditures	537,117	450,000	450,000	450,000

Refund Income Corp & Franchise Sale

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of taxes for which valid claim or credit is filed within statutory periods. (422.73)

Refund Income Corp & Franchise Sale Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Estimated Revisions	0	0	0	0
Intra State Receipts	3,404,642	3,500,000	3,500,000	3,500,000
Income Offsets	1,226,676,767	1,065,600,000	1,065,600,000	1,065,600,000
Total Resources	1,230,081,408	1,069,100,000	1,069,100,000	1,069,100,000
Expenditures				
Refunds-Income Tax	996,773,834	910,000,000	910,000,000	910,000,000
Refunds-Sales Tax	63,520,036	55,000,000	55,000,000	55,000,000
Refunds-Other	7,058,193	10,000,000	10,000,000	10,000,000
Refunds-Income Tax Corporation	119,009,145	75,000,000	75,000,000	75,000,000
Refunds-Use Tax	18,065,973	15,000,000	15,000,000	15,000,000
Refunds-Franchise Tax Refunds	25,615,127	4,000,000	4,000,000	4,000,000
Refunds Phillips Court Ordered	39,100	100,000	100,000	100,000
Total Expenditures	1,230,081,408	1,069,100,000	1,069,100,000	1,069,100,000

Tobacco Products Tax Refund

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of tobacco products tax. (453A.47)

Tobacco Products Tax Refund Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Estimated Revisions	0	0	0	0
Income Offsets	24,626	5,000	5,000	5,000
Total Resources	24,626	5,000	5,000	5,000
Expenditures				
Refunds-Other	24,626	5,000	5,000	5,000
Total Expenditures	24,626	5,000	5,000	5,000

Inheritance Refund

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayments of inheritance tax. (450.94(3) and 450.96)

Inheritance Refund Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Income Offsets	3,073,318	2,400,000	2,400,000	2,400,000
Total Resources	3,073,318	2,400,000	2,400,000	2,400,000
Expenditures				
Refunds-Other	3,073,318	2,400,000	2,400,000	2,400,000
Total Expenditures	3,073,318	2,400,000	2,400,000	2,400,000

School Infrastructure Transfer

General Fund

General Fund to the SAVE Fund for school infrastructure. Per Chapter 423.2 section 11.b, Chapter 425.43 section 1.b

Appropriation Description

A standing unlimited appropriation is established to transfer one-sixth of sales and use tax from the

School Infrastructure Transfer Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Estimated Revisions	0	0	0	0
Income Offsets	708,142,112	655,000,000	655,000,000	655,000,000
Total Resources	708,142,112	655,000,000	655,000,000	655,000,000
Expenditures				
Intra-State Transfers	38,568,473	35,000,000	35,000,000	35,000,000
Refunds-Local Option	669,573,639	620,000,000	620,000,000	620,000,000
Total Expenditures	708,142,112	655,000,000	655,000,000	655,000,000

Military Service Tax Refunds

exemptions from or credits against property tax because of military service by the property owner.

General Fund

Appropriation Description

This standing limited appropriation is to reimburse the taxing districts for revenue lost due to prescribed

Military Service Tax Refunds Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,580,000	1,580,000	1,580,000	1,580,000
Estimated Revisions	(26,949)	0	0	0
Total Resources	1,553,051	1,580,000	1,580,000	1,580,000
Expenditures				
State Aid	1,553,051	1,580,000	1,580,000	1,580,000
Total Expenditures	1,553,051	1,580,000	1,580,000	1,580,000

Tax Gap Collections

General Fund

exceed the amount collected, which is sufficient to pay for services, reimbursement, or other remuneration pursuant to this subsection.

Appropriation Description

421.17(22A) An appropriation from the amount of tax, penalty, interest and fees actually collected not to

Tax Gap Collections Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Multi Suspense	32,474,044	36,375,727	35,375,727	35,375,727
Gov Fund Type Transfers - Other Agencies	6,000	6,000	6,000	6,000
Total Resources	32,480,044	36,381,727	35,381,727	35,381,727
Expenditures				
Personal Services-Salaries	18,386,706	21,285,764	21,285,764	21,285,764
Personal Travel In State	10,812	12,000	12,000	12,000
State Vehicle Operation	3,377	0	0	0
Personal Travel Out of State	20,062	26,400	26,400	26,400
Office Supplies	50,021	55,032	55,032	55,032
Printing & Binding	118,382	195,488	195,488	195,488
Postage	496,997	784,135	784,135	784,135
Communications	137,662	145,313	145,313	145,313
Rentals	350	350	350	350
Professional & Scientific Services	469,376	558,604	558,604	558,604
Outside Services	0	100	100	100
Reimbursement to Other Agencies	420,530	481,818	481,818	481,818
ITS Reimbursements	4,028,571	3,860,516	3,860,516	3,860,516
IT Outside Services	6,822,632	6,907,681	6,407,681	6,407,681
Gov Fund Type Transfers - Attorney General Services	708,501	660,437	660,437	660,437
Equipment - Non-Inventory	897	600	600	600
IT Equipment	804,546	1,406,904	906,904	906,904
Other Expense & Obligations	621	585	585	585
Total Expenditures	32,480,044	36,381,727	35,381,727	35,381,727

Motor Veh Fuel Tx-Admin Approp

MVFT-Unapportioned

Appropriation Description

This fund receives taxes collected from all licensees on the sale of motor vehicle fuel including aviation

fuel. There is an appropriation made from this fund to the Department of Revenue operating appropriation T01 for administrative expenses of collecting the taxes and administering the motor vehicle fuel tax law.

Motor Veh Fuel Tx-Admin Approp Financial Summary

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,305,775	1,305,775	1,305,775	1,305,775
Total Resources	1,305,775	1,305,775	1,305,775	1,305,775
Expenditures				
Intra-State Transfers	440,084	1,305,775	1,305,775	1,305,775
Reversions	865,691	0	0	0
Total Expenditures	1,305,775	1,305,775	1,305,775	1,305,775

Tax System Modernization

Technology Reinvestment Fund

Appropriation Description

To fund the Tax System Modernization.

Tax System Modernization Financial Summary

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Appropriation	4,070,460	4,070,460	4,070,460	4,070,460
Total Resources	4,070,460	4,070,460	4,070,460	4,070,460
Expenditures				
IT Outside Services	4,070,460	4,070,460	4,070,460	4,070,460
Total Expenditures	4,070,460	4,070,460	4,070,460	4,070,460

Fund Detail

Revenue, Department of Fund Detail

Funds	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
IDR - Alcoholic Beverages	482,757,953	482,769,167	481,914,465	482,769,167
Tobacco Compliance Employee Tr	1,495,725	1,822,050	1,641,335	1,822,050
Liquor Control Act Fund	481,262,227	480,947,117	480,273,130	480,947,117
Revenue, Department of	2,421,578,470	2,178,732,926	2,170,542,875	2,178,732,926
Security Deposit	16,000	16,100	100	16,100
Sales Tax Increment Fund	30,170,003	30,000,000	30,000,000	30,000,000
Business Property Tax Credit Fund	127,243,201	124,779,255	122,358,000	124,779,255
ARP Non-Entitlement Unit	110,581,439	0	0	0
Raceway Facilities Tax Rebate Fund	360,207	300,000	300,000	300,000
Baseball and Softball Complex Tax Rebates	448,200	400,000	400,000	400,000
Litigation Fund	572,821	559,356	100,000	559,356
Local Income Surtax Fund	99,060	90,000	90,000	90,000
Local Transit Guest Tax	75,409,293	65,000,000	65,000,000	65,000,000
Local Sales and Services Tax	1,258,135,578	1,166,046,096	1,166,000,000	1,166,046,096
County Endowment Fund	13,868,207	13,125,901	13,088,000	13,125,901
Revenue Department Clearing	1,767,654	3,903,050	3,901,000	3,903,050
MVFT-Unapportioned	748,810,875	723,363,856	721,305,775	723,363,856
Motor Vehicle Fuel Tax-Refund	50,721,616	48,149,312	45,000,000	48,149,312
State Reinvestment District Fund	3,374,316	3,000,000	3,000,000	3,000,000
IDR - Iowa Lottery	489,454,561	382,216,972	410,329,571	410,649,545
Lottery Fund	489,259,643	382,016,054	410,152,571	410,441,380
Lottery Jackpot Winners	194,918	200,918	177,000	208,165

Sales Tax Increment Fund

Fund Description

Sales Tax Increment Fund

Sales Tax Increment Fund Detail

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	251,702	0	0	0
Sales Tax Quarterly	29,918,301	30,000,000	30,000,000	30,000,000
Total Sales Tax Increment Fund	30,170,003	30,000,000	30,000,000	30,000,000
Expenditures				
Refunds-Sales Tax	30,170,003	30,000,000	30,000,000	30,000,000
Total Sales Tax Increment Fund	30,170,003	30,000,000	30,000,000	30,000,000

Business Property Tax Credit Fund

Fund Description

Business Property Tax Credit Fund

Business Property Tax Credit Fund Detail

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,130,604	2,421,255	0	2,421,255
Intra State Receipts	125,000,000	122,350,000	122,350,000	122,350,000
Interest	112,597	8,000	8,000	8,000
Total Business Property Tax Credit Fund	127,243,201	124,779,255	122,358,000	124,779,255
Expenditures				
Refunds-Other	124,821,945	122,358,000	122,358,000	122,358,000
Balance Carry Forward (Funds)	2,421,255	2,421,255	0	2,421,255
Total Business Property Tax Credit Fund	127,243,201	124,779,255	122,358,000	124,779,255

Tobacco Compliance Employee Tr

against retailers that sell tobacco products to persons under the age of 18.

Fund Description

The fund will receive revenue from the civil penalties assessed by the Iowa Department of Public Health

Tobacco Compliance Employee Tr Detail

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	320,690	501,405	320,690	501,405
Adjustment to Balance Forward	150	0	0	0
Intra State Receipts	478,500	513,500	618,836	618,836
Refunds & Reimbursements	664,886	777,145	671,809	671,809
Other	31,500	30,000	30,000	30,000
Total Tobacco Compliance Employee Tr	1,495,725	1,822,050	1,641,335	1,822,050
Expenditures				
Personal Services-Salaries	596,958	803,095	803,095	803,095
Personal Travel In State	1	3,500	3,500	3,500
State Vehicle Operation	0	43,000	43,000	43,000
Depreciation	0	10,000	10,000	10,000
Personal Travel Out of State	0	5,000	5,000	5,000
Office Supplies	215	2,000	2,000	2,000
Other Supplies	1,564	5,000	5,000	5,000
Postage	3,452	5,100	5,100	5,100
Communications	4,486	4,000	4,000	4,000
Outside Services	245,588	293,550	293,550	293,550
Attorney General Reimbursements	52,000	52,000	52,000	52,000
Reimbursement to Other Agencies	199	200	200	200
ITS Reimbursements	0	10,000	10,000	10,000
Other Expense & Obligations	57,982	50,000	50,000	50,000
Balance Carry Forward (Funds)	501,405	501,405	320,690	501,405
IT Outside Services	18,825	34,000	34,000	34,000
IT Equipment	0	100	100	100
Gov Fund Type Transfers - Other Agencies Services	13,051	100	100	100
Total Tobacco Compliance Employee Tr	1,495,725	1,822,050	1,641,335	1,822,050

Raceway Facilities Tax Rebate Fund

raceway facilities. State sales tax revenues transferred pursuant to section 423.2, subsection 11, paragraph b, subparagraph (7).

Fund Description

This fund (established in Iowa Code 423.4.11e) is authorized to provide rebates of state sales tax to

Raceway Facilities Tax Rebate Fund Detail

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Sales Tax Quarterly	360,207	300,000	300,000	300,000
Total Raceway Facilities Tax Rebate Fund	360,207	300,000	300,000	300,000
Expenditures				
Refunds-Sales Tax	360,207	300,000	300,000	300,000
Total Raceway Facilities Tax Rebate Fund	360,207	300,000	300,000	300,000

Baseball and Softball Complex Tax Rebates

awarded baseball and softball complexes. State sales tax revenues transferred pursuant to section 423.2A, subsection 2, paragraph d. Fund is closed when amount of rebates reach \$5M.

Fund Description

This fund (established in Iowa Code 423.4.10e) is authorized to provide rebates of state sales tax to

Baseball and Softball Complex Tax Rebates Detail

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Sales Tax Quarterly	448,200	400,000	400,000	400,000
Total Baseball and Softball Complex Tax Rebates	448,200	400,000	400,000	400,000
Expenditures				
Refunds-Sales Tax	448,200	400,000	400,000	400,000
Total Baseball and Softball Complex Tax Rebates	448,200	400,000	400,000	400,000

Liquor Control Act Fund

Fund Description

Direct receipts generated from the sale of beverages, licenses, and taxes are deposited in this account.

Liquor Control Act Fund Detail

Object Class	FY 2023	FY 2024	FY 2025	FY 2025
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,788,637	673,987	0	673,987
Adjustment to Balance Forward	12,401	0	0	0
Liquor Tax	7,643,565	8,000,000	1,132,042	1,132,042
Intra State Receipts	43,963	1,000	602,400	602,400
Reimbursement from Other Agencies	20,227	10,000	7,405,700	7,405,700
Fees, Licenses & Permits	19,592,200	18,426,000	8,132,080	8,132,080
Refunds & Reimbursements	71,134	47,600	13,586,615	13,586,615
Rents & Leases	3,266	3,300	3,300	3,300
Liquor	445,830,313	448,741,730	444,367,493	444,367,493
Other Sales & Services	54,681	42,000	42,000	42,000
Unearned Receipts	5,193,773	5,000,000	5,000,000	5,000,000
Other	8,067	1,500	1,500	1,500
Total Liquor Control Act Fund	481,262,227	480,947,117	480,273,130	480,947,117
Expenditures				
Personal Services-Salaries	3,014,186	3,914,387	3,914,387	3,914,387
Personal Travel In State	24,092	9,100	9,100	9,100
State Vehicle Operation	420,456	526,000	526,000	526,000
Personal Travel Out of State	46,857	40,500	40,500	40,500
Office Supplies	1,656	600	600	600
Facility Maintenance Supplies	2,086	1,500	1,500	1,500
Equipment Maintenance Supplies	0	2,500	2,500	2,500
Professional & Scientific Supplies	2,179	2,000	2,000	2,000
Other Supplies	16,624	12,200	12,200	12,200
Printing & Binding	54,241	10,100	10,100	10,100
Uniforms & Related Items	0	800	800	800
Postage	0	100	100	100

Liquor Control Act Fund Detail (Continued)

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Communications	96,918	91,550	91,550	91,550
Rentals	55,786	16,700	16,700	16,700
Utilities	206,335	225,000	225,000	225,000
Professional & Scientific Services	0	100	100	100
Outside Services	8,003,033	8,960,300	8,960,300	8,960,300
Intra-State Transfers	153,617,687	152,500,000	152,500,000	152,500,000
Outside Repairs/Service	100,993	85,000	85,000	85,000
Attorney General Reimbursements	0	10,000	10,000	10,000
Auditor of State Reimbursements	50,551	50,000	50,000	50,000
Reimbursement to Other Agencies	173,725	76,300	76,300	76,300
ITS Reimbursements	2,135,246	2,203,700	2,203,700	2,203,700
Equipment	3,204,481	3,403,100	3,363,100	3,363,100
Office Equipment	0	500	500	500
Other Expense & Obligations	349,478	100,700	100,700	100,700
Inventory	294,782,150	296,494,543	296,494,543	296,494,543
Licenses	853	1,000	1,000	1,000
Refunds-Other	1,050,477	1,090,000	1,130,000	1,130,000
State Aid	4,699,215	3,250,000	3,250,000	3,250,000
Capitals	2,381,161	600,000	600,000	600,000
Balance Carry Forward (Funds)	673,987	673,987	0	673,987
IT Outside Services	1,124,635	175,000	175,000	175,000
IT Equipment	3,778,115	5,000,000	5,000,000	5,000,000
Intra-Agency Transfer	1,195,024	1,419,750	1,419,750	1,419,750
Gov Fund Type Transfers - Other Agencies Services	0	100	100	100
Total Liquor Control Act Fund	481,262,227	480,947,117	480,273,130	480,947,117

Lottery Fund

Fund Description

This account receives proceeds from lottery sales to provide for non- appropriated lottery expenses.

Lottery Fund Detail

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,957,573	7,246,380	6,957,571	7,246,380
Adjustment to Balance Forward	133	0	0	0
Interest	731,045	60,000	500,000	500,000
Fees, Licenses & Permits	5,700	5,000	5,000	5,000
Refunds & Reimbursements	21,361	1,500	1,500	1,500
Other Sales & Services	481,542,090	374,701,174	402,686,500	402,686,500
Other	1,740	2,000	2,000	2,000
Total Lottery Fund	489,259,643	382,016,054	410,152,571	410,441,380
Expenditures				
Personal Services-Salaries	10,657,908	11,199,871	11,532,905	11,532,905
Personal Travel In State	17,781	74,700	74,700	74,700
State Vehicle Operation	260,635	285,000	285,000	285,000
Depreciation	279,869	235,000	220,000	220,000
Personal Travel Out of State	44,769	67,800	67,800	67,800
Office Supplies	79,842	82,000	82,000	82,000
Facility Maintenance Supplies	35,694	16,000	16,000	16,000
Other Supplies	62,379	39,000	39,000	39,000
Printing & Binding	3,173	10,500	10,500	10,500
Food	2,835	1,000	1,000	1,000
Postage	7,582	10,000	10,000	10,000
Communications	234,752	202,400	202,400	202,400
Rentals	317,350	292,535	668,983	668,983
Utilities	106,350	120,500	120,500	120,500
Professional & Scientific Services	8,140,553	7,368,222	8,481,563	8,481,563
Outside Services	1,715,486	1,561,357	1,761,357	1,761,357
Intra-State Transfers	108,444,802	74,241,343	75,931,734	75,931,734
Advertising & Publicity	9,563,681	14,960,098	16,112,400	16,112,400
Outside Repairs/Service	152,229	122,720	122,720	122,720
Attorney General Reimbursements	119,069	130,000	130,000	130,000
Auditor of State Reimbursements	93,651	125,900	125,900	125,900
Reimbursement to Other Agencies	291,470	276,000	276,000	276,000
ITS Reimbursements	153,058	150,000	150,000	150,000
Equipment	80,957	0	2,864,000	2,864,000
Equipment - Non-Inventory	189,256	270,000	270,000	270,000
Claims	304,756,523	232,697,348	251,012,458	251,012,458
Other Expense & Obligations	31,519,230	25,151,400	27,219,896	27,219,896
Inventory	4,134,073	4,516,400	4,704,400	4,704,400
Interest Expense/Princ/Securities	0	19,546	35,000	35,000
Licenses	291	500	500	500
Fees	0	2,500	2,500	2,500
Refunds-Other	0	1,000	1,000	1,000
Capitals	206,445	0	0	0
Balance Carry Forward (Funds)	7,246,380	7,246,380	6,957,571	7,246,380
IT Equipment	341,573	539,034	662,784	662,784
Total Lottery Fund	489,259,643	382,016,054	410,152,571	410,441,380

Lottery Jackpot Winners

Fund Description

This account receives payments from invested annuities and is used to make payments to lottery winners.

Lottery Jackpot Winners Detail

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	(7,151)	23,918	0	31,165
Interest	69	1	1	1
Other	202,000	176,999	176,999	176,999
Total Lottery Jackpot Winners	194,918	200,918	177,000	208,165
Expenditures				
Claims	171,000	169,753	177,000	177,000
Balance Carry Forward (Funds)	23,918	31,165	0	31,165
Total Lottery Jackpot Winners	194,918	200,918	177,000	208,165

County Endowment Fund

Fund Description

To establish the county endowment fund to receive resources to be distributed to counties that do not have a casino, race track or casino.

County Endowment Fund Detail

Object Class	FY 2023 Actuals	FY 2024 Current Year Budget Estimate	FY 2025 Total Department Request	FY 2025 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	13,897	37,901	0	37,901
Pari-Mutuel Receipts	13,636,970	13,058,000	13,058,000	13,058,000
Interest	217,340	30,000	30,000	30,000
Total County Endowment Fund	13,868,207	13,125,901	13,088,000	13,125,901
Expenditures				
State Aid	13,761,590	13,018,000	13,018,000	13,018,000
Appropriation	68,716	70,000	70,000	70,000
Balance Carry Forward (Funds)	37,901	37,901	0	37,901
Total County Endowment Fund	13,868,207	13,125,901	13,088,000	13,125,901