

Dept of Management Budgets

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Management, Department of

Mission Statement

Lead enterprise budgeting and performance and accountability systems so that Iowans receive the highest possible return on public investment.

Description

The Department of Management leads enterprise budgeting and performance and accountability systems so that Iowans receive the highest possible return on public investment.

Roles and responsibilities of DOM include:

- * State budget development and oversight

- * Revenue estimating and economic forecasting
- * Governance system guidance, technical assistance and oversight - Accountable Government Act (AGA) including strategic and performance planning and results reporting (Data.Iowa.Gov and Results Iowa)
- * Lean/process improvement assistance and oversight
- * State Appeal Board administration
- * Local government budget certification and support
- * Utility tax replacement administration
- * Enterprise project management
- * Collective bargaining support
- * Early Childhood Iowa (ECI) program coordination

Performance Measures

Measure	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019
	Actuals Achieved	Current Year Budget Estimate Target	Total Department Request Target	Total Governor's Recommended Target	Total Department Request Target	Total Governor's Recommended Target
Percent of Tax Levies Certified by June 15	100	100	100	100	100	100
Percent of Accurate State School Aid Payments	100	100	100	100	100	100
Percent of Time I-3 Budget System is Operational	100	100	100	100	100	100

Financial Summary

Object Category	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
State Appropriations	51,935,520	47,788,086	65,888,086	65,888,086	65,288,086	65,308,086
Taxes	320,977,466	330,243,231	332,893,231	331,748,731	332,893,231	333,269,286
Receipts from Other Entities	85,629,322	135,133,884	389,033,884	79,233,884	389,033,884	213,433,884
Interest, Dividends, Bonds & Loans	4,589,025	4,503,848	2,903,848	4,503,848	2,903,848	4,503,848
Fees, Licenses & Permits	5,094,400	5,000,001	5,000,001	1,000,001	5,000,001	1
Refunds & Reimbursements	2,209,594	16,632,983	18,200,000	13,656,019	18,200,000	13,512,097
Beginning Balance and Adjustments	863,998,464	853,056,994	846,959,865	863,152,209	866,955,989	871,683,875
Total Resources	1,334,433,790	1,392,359,027	1,660,878,915	1,359,182,778	1,680,275,039	1,501,711,077
Expenditures						
Personal Services	3,206,671	2,767,090	2,767,090	2,767,090	2,767,090	2,767,090
Travel & Subsistence	32,787	39,000	39,000	39,000	39,000	39,000
Supplies & Materials	58,641	59,750	59,750	59,750	59,750	59,750
Contractual Services and Transfers	51,686,745	100,539,603	372,060,418	70,560,418	371,460,418	152,880,418
Equipment & Repairs	35,602	16,000	16,000	16,000	16,000	16,000
Claims & Miscellaneous	3,175,985	1,670,712	1,670,712	1,670,712	1,670,712	1,670,712
Licenses, Permits, Refunds & Other	104,293,307	103,477,155	103,477,155	103,477,155	103,477,155	103,477,155
State Aid & Credits	141,769	153,000	153,000	153,000	153,000	153,000
Appropriations	318,745,286	320,484,507	313,679,801	308,755,778	269,697,558	309,360,451
Reversions	0	1	0	0	0	0
Balance Carry Forward	853,056,996	863,152,209	866,955,989	871,683,875	930,934,356	931,287,501
Total Expenditures	1,334,433,790	1,392,359,026	1,660,878,915	1,359,182,778	1,680,275,039	1,501,711,077
Full Time Equivalents	22	22	22	22	22	22

Appropriations from General Fund

Appropriations	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Department of Management Operations	2,550,220	2,537,086	2,537,086	2,537,086	2,537,086	2,537,086
Technology Reinvestment Fund Appropriation	0	0	17,500,000	17,500,000	17,500,000	17,500,000
Special Olympics Fund	100,000	100,000	100,000	100,000	100,000	100,000
Appeal Board Claims	7,134,300	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Management, Department of	9,784,520	5,637,086	23,137,086	23,137,086	23,137,086	23,137,086

Appropriations from Other Funds

Appropriations	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000	56,000	56,000
Transparency Project	0	0	45,000	45,000	45,000	45,000
Iowa Grants Management Implementation	50,000	50,000	0	0	0	0
Iowa Grants Management Implementation (TRF)	0	0	50,000	50,000	50,000	70,000
Transparency Project - RIFF	45,000	45,000	0	0	0	0
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Local Government Budget & Property Tax System Upgrade/Redesi	0	0	600,000	600,000	0	0
Total Management, Department of	42,151,000	42,151,000	42,751,000	42,751,000	42,151,000	42,171,000

Appropriations Detail

Department of Management Operations

General Fund

Appropriation Description

General Fund appropriation to the Department of Management for salaries, support, maintenance, and miscellaneous purposes.

Department of Management Operations Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	3,314	0	0	0	0	0
Appropriation	2,550,220	2,537,086	2,537,086	2,537,086	2,537,086	2,537,086
Intra State Receipts	1,342,607	1,235,634	1,235,634	1,235,634	1,235,634	1,235,634
Gov Fund Type Transfers - Other Agencies	1,999	500	500	500	500	500
Total Resources	3,898,139	3,773,220	3,773,220	3,773,220	3,773,220	3,773,220
Expenditures						
Personal Services-Salaries	2,661,507	2,634,136	2,634,136	2,634,136	2,634,136	2,634,136
Personal Travel In State	23,897	22,500	22,500	22,500	22,500	22,500
Personal Travel Out of State	2,072	6,000	6,000	6,000	6,000	6,000
Office Supplies	30,384	29,550	29,550	29,550	29,550	29,550
Printing & Binding	5,033	6,500	6,500	6,500	6,500	6,500
Postage	3,624	3,500	3,500	3,500	3,500	3,500
Communications	13,824	16,000	16,000	16,000	16,000	16,000
Rentals	815	3,000	3,000	3,000	3,000	3,000
Professional & Scientific Services	431,528	424,030	424,030	424,030	424,030	424,030
Outside Services	25,943	19,500	19,500	19,500	19,500	19,500
Intra-State Transfers	3,583	0	0	0	0	0
Outside Repairs/Service	40	1,000	1,000	1,000	1,000	1,000
Reimbursement to Other Agencies	33,287	30,000	30,000	30,000	30,000	30,000
ITS Reimbursements	188,318	184,003	184,003	184,003	184,003	184,003
IT Outside Services	57,756	1	1	1	1	1
Gov Fund Type Transfers - Auditor of State Services	1,500	1,500	1,500	1,500	1,500	1,500
Gov Fund Type Transfers - Other Agencies Services	414,694	386,500	386,500	386,500	386,500	386,500
Equipment	20	500	500	500	500	500
Office Equipment	0	1,000	1,000	1,000	1,000	1,000
IT Equipment	314	4,000	4,000	4,000	4,000	4,000
Total Expenditures	3,898,139	3,773,220	3,773,220	3,773,220	3,773,220	3,773,220

Technology Reinvestment Fund Appropriation

General Fund

Appropriation Description

A technology reinvestment fund is created under the authority of the Department of Management. The fund shall

consist of appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law. The fund shall be separate from the General Fund of the state and the balance in the fund shall not be considered part of the balance of the General Fund of the state. However, the fund shall be considered a special account for the purposes of Section 8.53, relating to generally accepted accounting principles. (Section 8.57C)

Technology Reinvestment Fund Appropriation Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	0	0	17,500,000	17,500,000	17,500,000	17,500,000
Total Resources	0	0	17,500,000	17,500,000	17,500,000	17,500,000
Expenditures						
Intra-State Transfers	0	0	17,500,000	17,500,000	17,500,000	17,500,000
Total Expenditures	0	0	17,500,000	17,500,000	17,500,000	17,500,000

Special Olympics Fund

General Fund

pics programs benefiting the citizens of Iowa with disabilities. (Iowa Code 8.8)

Appropriation Description

Standing appropriation with the funds to be distributed to one or more organizations which administer Special Olym-

Special Olympics Fund Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	100,000	100,000	100,000	100,000	100,000	100,000
Total Resources	100,000	100,000	100,000	100,000	100,000	100,000
Expenditures						
State Aid	100,000	100,000	100,000	100,000	100,000	100,000
Total Expenditures	100,000	100,000	100,000	100,000	100,000	100,000

Appeal Board Claims

General Fund

Appropriation Description

The State Appeal Board is an agency of the state having as its purpose the review of objections to public contracts and

bonds and to the budgets of counties, school districts, cities, agricultural extension districts, assessors, and county hospitals, and the approval or rejection of payment of claims against the state that cannot be paid from other appropriations. The State Appeal Board consists of the director of the Department of Management, Auditor of State, and Treasurer of State. (Chap. 669.11 and 25.2)

Appeal Board Claims Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Appropriation	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Estimated Revisions	4,134,300	0	0	0	0	0
Total Resources	7,134,300	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Expenditures						
Personal Services-Salaries	545,165	132,954	132,954	132,954	132,954	132,954
Personal Travel In State	6,223	9,000	9,000	9,000	9,000	9,000
State Vehicle Operation	144	500	500	500	500	500
Personal Travel Out of State	450	1,000	1,000	1,000	1,000	1,000
Office Supplies	1,799	3,000	3,000	3,000	3,000	3,000
Facility Maintenance Supplies	1,823	2,000	2,000	2,000	2,000	2,000
Equipment Maintenance Supplies	7,633	8,000	8,000	8,000	8,000	8,000
Professional & Scientific Supplies	383	1,000	1,000	1,000	1,000	1,000
Other Supplies	6,917	5,000	5,000	5,000	5,000	5,000
Printing & Binding	245	500	500	500	500	500
Food	15	100	100	100	100	100
Uniforms & Related Items	618	500	500	500	500	500
Postage	167	100	100	100	100	100
Communications	2,256	3,000	3,000	3,000	3,000	3,000
Rentals	16,059	17,000	17,000	17,000	17,000	17,000
Utilities	3,647	3,000	3,000	3,000	3,000	3,000
Professional & Scientific Services	1,785,785	892,634	892,634	892,634	892,634	892,634
Outside Services	187,755	50,000	50,000	50,000	50,000	50,000
Intra-State Transfers	2,485	3,000	3,000	3,000	3,000	3,000
Advertising & Publicity	4,672	3,000	3,000	3,000	3,000	3,000
Outside Repairs/Service	24,612	22,000	22,000	22,000	22,000	22,000
Reimbursement to Other Agencies	338	1,000	1,000	1,000	1,000	1,000
IT Outside Services	34,703	500	500	500	500	500
Gov Fund Type Transfers - Other Agencies Services	1,840	1,000	1,000	1,000	1,000	1,000
Equipment - Non-Inventory	26,270	500	500	500	500	500
IT Equipment	8,998	10,000	10,000	10,000	10,000	10,000
Claims	3,145,661	1,620,712	1,620,712	1,620,712	1,620,712	1,620,712
Other Expense & Obligations	30,324	50,000	50,000	50,000	50,000	50,000
Licenses	1,078	1,000	1,000	1,000	1,000	1,000
Fees	13,617	5,000	5,000	5,000	5,000	5,000
Refunds-Other	1,230,849	100,000	100,000	100,000	100,000	100,000
State Aid	2,649	3,000	3,000	3,000	3,000	3,000
Aid to Individuals	39,120	50,000	50,000	50,000	50,000	50,000
Total Expenditures	7,134,300	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Iowa Grants Management Implementation

Rebuild Iowa Infrastructure Fund

Appropriation Description

IowaGrants.gov provides grant management software that encapsulates the entire grant management life-cycle

allowing Iowa's state agencies to automate 100% of their grant management processes online. IowaGrants.gov is capable of managing the grant tracking, application, selection, award/contracting, monitoring, communications, modifications, reporting, close-out, and financial management processes. IowaGrants.gov is available to all state agencies that administer a variety of state and federal competitive and pass through grant programs.

Iowa Grants Management Implementation Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	0	50,000	0	0	0	0
Appropriation	50,000	50,000	0	0	0	0
Total Resources	50,000	100,000	0	0	0	0
Expenditures						
Intra-State Transfers	0	50,000	0	0	0	0
IT Outside Services	0	50,000	0	0	0	0
Balance Carry Forward (Approps)	50,000	0	0	0	0	0
Total Expenditures	50,000	100,000	0	0	0	0

Transparency Project - RIIF

Rebuild Iowa Infrastructure Fund

providing public access to budget, financial, tax and performance information for Iowa state government.

Appropriation Description

The Transparency Project involves the development and implementation of an internet-based searchable portal

Transparency Project - RIIF Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	0	9,592	0	0	0	0
Appropriation	45,000	45,000	0	0	0	0
Total Resources	45,000	54,592	0	0	0	0
Expenditures						
Intra-State Transfers	35,408	54,592	0	0	0	0
Balance Carry Forward (Approps)	9,592	0	0	0	0	0
Total Expenditures	45,000	54,592	0	0	0	0

Environment First Fund Appropriation

Rebuild Iowa Infrastructure Fund

Appropriation Description

Standing Limited appropriation from the Rebuild Iowa Infrastructure Fund to the Environment First Fund. (Iowa Code 8.57A)

Environment First Fund Appropriation Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Total Resources	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Expenditures						
Intra-State Transfers	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Total Expenditures	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000

DOM Road Use Tax Fund Appropriation

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation to the Department of Management.

DOM Road Use Tax Fund Appropriation Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	56,000	56,000	56,000	56,000	56,000	56,000
Total Resources	56,000	56,000	56,000	56,000	56,000	56,000
Expenditures						
Intra-State Transfers	56,000	56,000	56,000	56,000	56,000	56,000
Total Expenditures	56,000	56,000	56,000	56,000	56,000	56,000

Transparency Project

Technology Reinvestment Fund

providing public access to budget, financial, tax and performance information for Iowa state government.

Appropriation Description

The Transparency Project involves the development and implementation of an internet-based searchable portal

Transparency Project Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	0	0	45,000	45,000	45,000	45,000
Total Resources	0	0	45,000	45,000	45,000	45,000
Expenditures						
Intra-State Transfers	0	0	45,000	45,000	45,000	45,000
Total Expenditures	0	0	45,000	45,000	45,000	45,000

Iowa Grants Management Implementation (TRF)

Technology Reinvestment Fund

Appropriation Description

IowaGrants.gov provides grant management software that encapsulates the entire grant management life-cycle

allowing Iowa's state agencies to automate 100% of their grant management processes online. IowaGrants.gov is capable of managing the grant tracking, application, selection, award/contracting, monitoring, communications, modifications, reporting, close-out, and financial management processes. IowaGrants.gov is available to all state agencies that administer a variety of state and federal competitive and pass through grant programs.

Iowa Grants Management Implementation (TRF) Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	81,531	19,592	0	0	0	0
Appropriation	0	0	50,000	50,000	50,000	70,000
Total Resources	81,531	19,592	50,000	50,000	50,000	70,000
Expenditures						
Intra-State Transfers	61,939	19,592	0	0	0	0
IT Outside Services	0	0	50,000	50,000	50,000	70,000
Balance Carry Forward (Approps)	19,592	0	0	0	0	0
Total Expenditures	81,531	19,592	50,000	50,000	50,000	70,000

Local Government Budget & Property Tax System Upgrade/Redesi

Technology Reinvestment Fund

Appropriation Description

The Department of Management is statutorily required to receive property valuation from county auditors on an annual basis. This property valuation is then used by local governments to prepare local budgets and set property tax rates. DOM is also statutorily responsible for the creation, management and receipt of local government budget forms. Currently DOM uses a set of disparate, dated applications (including a desktop application) to manage these statutory processes. Our systems are vulnerable, including to standard

Windows upgrades and platform changes. This vulnerability jeopardizes our crucial, annual, statutory role in administering the property tax process and finalizing tax rates for county auditors, who, in turn, prepare property tax statements for all property owners in the state. Success for this system would be stable, solely web based, integrated application/s which predictably run processes needed to perform DOM and local government statutory duties related to local budgets and property tax. The application/s would be easy for the approximately 1,200 local governments to use, flexible to needed changes (legislative and general enhancements for users) and provide readily accessible public information on property valuations, property tax and local budgets.

Local Government Budget & Property Tax System Upgrade/Redesi Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	0	0	600,000	600,000	0	0
Total Resources	0	0	600,000	600,000	0	0
Expenditures						
ITS Reimbursements	0	0	600,000	600,000	0	0
Total Expenditures	0	0	600,000	600,000	0	0

Fund Detail

Management, Department of Fund Detail

Funds	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Management, Department of	1,281,068,819	1,343,255,622	1,593,754,695	1,292,058,558	1,613,750,819	1,435,166,857
Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000
Rebuild Iowa Infrastructure Fund	206,236,832	194,261,265	195,282,404	179,940,541	186,050,161	181,404,583
Cash Reserve Fund	539,247,238	583,347,238	711,541,071	554,047,238	725,741,071	638,247,238
Taxpayer Trust Fund	8,203,443	8,203,444	8,189,780	8,203,445	8,189,781	8,203,446
Iowa Economic Emergency Fund	202,200,000	219,663,264	337,990,514	184,497,161	342,692,956	231,618,552
Charter Agency Grant Fund	1	1	0	1	0	1
Vertical Infrastructure Fund	48	0	0	0	0	0
Federal Economic Stimulus and Jobs Holding Fund	53,363	57,209	49,388	61,055	53,234	64,901
Environment First Fund	42,081,957	42,081,958	42,081,957	42,081,958	42,081,957	42,081,958
Consolidated Block Grants	297,236	297,236	0	297,236	0	297,236
School District Income Surtax	200,657,225	211,302,694	218,083,366	221,624,772	228,405,444	231,946,850
Technology Reinvestment Fund	315,617	315,616	0	17,579,454	0	17,576,395
Property Tax Equity and Relief Fund	15,766,404	17,725,689	14,536,215	17,725,689	14,536,215	17,725,689
Federal Recovery and Reinvestment Fund	9,453	8	0	8	0	8

Iowa Skilled Worker and Job Creation Fund

Fund Description

Fund is established in the Department of Management and receives \$66 million of gaming revenue per year to be appropriated by the Legislature.

Iowa Skilled Worker and Job Creation Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	0	0	0	0	0	0
Pari-Mutuel Receipts	65,959,200	65,999,998	65,999,998	65,999,998	65,999,998	65,999,998
Interest	0	1	1	1	1	1
Fees, Licenses & Permits	40,800	1	1	1	1	1
Total Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000
Expenditures						
Appropriation	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000
Balance Carry Forward (Funds)	0	0	0	0	0	0
Total Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000

Rebuild Iowa Infrastructure Fund

Fund Description

The fund shall consist of appropriations and interest to be used as directed by the General Assembly for public infrastructure related expenditures.

Rebuild Iowa Infrastructure Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	21,598,539	7,828,282	9,232,404	(1,020,978)	161	66,431
Pari-Mutuel Receipts	148,429,096	150,550,000	153,200,000	152,055,500	153,200,000	153,576,055
Intra State Receipts	24,379,482	9,750,000	6,750,000	9,750,000	6,750,000	9,750,000
Interest	4,528,695	4,500,000	2,900,000	4,500,000	2,900,000	4,500,000
Reversions	37,826	0	0	0	0	0
Fees, Licenses & Permits	5,053,600	5,000,000	5,000,000	1,000,000	5,000,000	0
Refunds & Reimbursements	2,209,594	16,632,983	18,200,000	13,656,019	18,200,000	13,512,097
Total Rebuild Iowa Infrastructure Fund	206,236,832	194,261,265	195,282,404	179,940,541	186,050,161	181,404,583
Expenditures						
Appropriation	198,408,550	195,282,243	195,282,243	179,874,110	151,300,000	180,853,305
Balance Carry Forward (Funds)	7,828,282	(1,020,978)	161	66,431	34,750,161	551,278
Total Rebuild Iowa Infrastructure Fund	206,236,832	194,261,265	195,282,404	179,940,541	186,050,161	181,404,583

Cash Reserve Fund

Fund Description

This fund is established per Iowa Code Section 8.56 to be used for cash flow purposes provided that money so allocated is returned by the end of the fiscal year.

Cash Reserve Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	523,341,071	539,247,238	539,041,071	553,547,238	553,241,071	554,047,238
Adjustment to Balance Forward	15,658,929	0	0	0	0	0
Intra State Receipts	247,238	44,100,000	172,500,000	500,000	172,500,000	84,200,000
Total Cash Reserve Fund	539,247,238	583,347,238	711,541,071	554,047,238	725,741,071	638,247,238
Expenditures						
Intra-State Transfers	0	29,800,000	158,300,000	0	158,300,000	50,500,000
Balance Carry Forward (Funds)	539,247,238	553,547,238	553,241,071	554,047,238	567,441,071	587,747,238
Total Cash Reserve Fund	539,247,238	583,347,238	711,541,071	554,047,238	725,741,071	638,247,238

Taxpayer Trust Fund

General Fund revenue is higher than the REC estimate used for the original fiscal year budget, up to \$60 million can be transferred into this fund.

Fund Description

Moneys in the fund are to be used by appropriation for tax relief. Funding comes if the reserve funds are full and actual

Taxpayer Trust Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	71,958	8,203,443	8,189,779	8,203,444	8,189,780	8,203,445
Intra State Receipts	8,082,821	0	0	0	0	0
Interest	48,664	1	1	1	1	1
Total Taxpayer Trust Fund	8,203,443	8,203,444	8,189,780	8,203,445	8,189,781	8,203,446
Expenditures						
Balance Carry Forward (Funds)	8,203,443	8,203,444	8,189,780	8,203,445	8,189,781	8,203,446
Total Taxpayer Trust Fund	8,203,443	8,203,444	8,189,780	8,203,445	8,189,781	8,203,446

Iowa Economic Emergency Fund

amounts in excess of both the annual Cash Reserve Fund goal and the annual GAAP elimination plan.

Fund Description

This fund is established per Iowa Code Section 8.55 to receive interest earned by the Cash Reserve Fund and

Iowa Economic Emergency Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	174,455,124	189,863,264	179,690,514	184,497,161	184,392,956	181,118,552
Adjustment to Balance Forward	27,744,876	0	0	0	0	0
Intra State Receipts	0	29,800,000	158,300,000	0	158,300,000	50,500,000
Total Iowa Economic Emergency Fund	202,200,000	219,663,264	337,990,514	184,497,161	342,692,956	231,618,552
Expenditures						
Intra-State Transfers	0	18,200,000	143,200,000	0	143,200,000	32,400,000
Appropriation	12,336,736	16,966,103	10,397,558	3,378,609	10,397,558	3,299,966
Balance Carry Forward (Funds)	189,863,264	184,497,161	184,392,956	181,118,552	189,095,398	195,918,586
Total Iowa Economic Emergency Fund	202,200,000	219,663,264	337,990,514	184,497,161	342,692,956	231,618,552

Vertical Infrastructure Fund

including land acquisition, construction, major renovation and major repairs of building, structures, etc.

Fund Description

Funds will be subject to appropriation by the General Assembly for public vertical infrastructure projects,

Vertical Infrastructure Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	48	0	0	0	0	0
Total Vertical Infrastructure Fund	48	0	0	0	0	0
Expenditures						
Intra-State Transfers	48	0	0	0	0	0
Total Vertical Infrastructure Fund	48	0	0	0	0	0

Environment First Fund

Fund Description

This Fund receives state appropriations for the protection, conservation, enhancement, or improvement of natural resources or the environment.

Environment First Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	81,957	81,958	81,957	81,958	81,957	81,958
Intra State Receipts	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Total Environment First Fund	42,081,957	42,081,958	42,081,957	42,081,958	42,081,957	42,081,958
Expenditures						
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)	81,958	81,958	81,957	81,958	81,957	81,958
Total Environment First Fund	42,081,958	42,081,958	42,081,957	42,081,958	42,081,957	42,081,958

Technology Reinvestment Fund

Fund Description

The Technology Reinvestment Fund shall consist of appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law. The Fund

shall be separate from the General Fund and the balance in the Fund shall not be considered part of the balance of the General Fund. The fund shall be considered a special account for the purposes of section 8.53, relating to generally accepted accounting principles. (Section 8.57C)

Technology Reinvestment Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	236,162	315,616	0	79,454	0	76,395
Intra State Receipts	0	0	0	17,500,000	0	17,500,000
Reversions	79,455	0	0	0	0	0
Total Technology Reinvestment Fund	315,617	315,616	0	17,579,454	0	17,576,395
Expenditures						
Appropriation	0	236,161	0	17,503,059	0	17,207,180
Reversions	0	1	0	0	0	0
Balance Carry Forward (Funds)	315,616	79,454	0	76,395	0	369,215
Total Technology Reinvestment Fund	315,616	315,616	0	17,579,454	0	17,576,395

Property Tax Equity and Relief Fund

tions are made to the local school districts. Monies are used to supplant general fund school aid.

Fund Description

Established in Code 257.16A, this fund is to receive excess funds that remain in the SAVE Fund after all the distribu-

Property Tax Equity and Relief Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	6,288,465	9,477,939	6,288,465	9,477,939	6,288,465	9,477,939
Intra State Receipts	9,477,939	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750
Total Property Tax Equity and Relief Fund	15,766,404	17,725,689	14,536,215	17,725,689	14,536,215	17,725,689
Expenditures						
Intra-State Transfers	6,288,465	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750
Balance Carry Forward (Funds)	9,477,939	9,477,939	6,288,465	9,477,939	6,288,465	9,477,939
Total Property Tax Equity and Relief Fund	15,766,404	17,725,689	14,536,215	17,725,689	14,536,215	17,725,689

Federal Recovery and Reinvestment Fund

Fund Description

Consists of funds received from the Federal government under ARRA. Specifically, the revenues the State receives in regards to the Stabilization portion of the Act.

Federal Recovery and Reinvestment Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	9,453	8	0	8	0	8
Total Federal Recovery and Reinvestment Fund	9,453	8	0	8	0	8
Expenditures						
Intra-State Transfers	9,445	0	0	0	0	0
Balance Carry Forward (Funds)	8	8	0	8	0	8
Total Federal Recovery and Reinvestment Fund	9,453	8	0	8	0	8