

Dept of Revenue Budgets

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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 is the most visible aspect of our Department's operations. 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 provides support to local governments. This function is responsible for administering just and uniform property assessments across the state. It also administers programs for property tax relief (including administration of the business property tax credit), local option taxes, school infrastructure taxes, and sales increment programs.

RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT provides 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.

RESOURCE MANAGEMENT provides internal infrastructure support of the Department's operations, including oversight of technology development and support, project management, personnel management, and budgeting.

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 Utilization of Electronic Filing Program	90.4	90	90	90	90	90
Percent of Revenues Received by Electronic Funds Transfer	78.99	79	79	79	79	79
% Electronic Filed Income Tax Refunds Issued w/in 14 Days	95	95	95	95	95	95
Percentage of Calls Resolved at First Contact	85	85	85	85	85	85

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	471,709,330	497,174,940	501,674,294	498,075,064	501,674,294	499,758,121
Taxes	1,142,056,995	945,412,492	1,125,684,707	1,125,684,707	1,125,684,707	1,125,684,707
Receipts from Other Entities	663,512,890	603,658,886	633,600,180	633,600,180	633,600,180	633,600,180
Interest, Dividends, Bonds & Loans	56,648	32,010	45,010	45,010	45,010	45,010
Fees, Licenses & Permits	423	500	500	500	500	500
Refunds & Reimbursements	7,022	3,050	3,050	3,050	3,050	3,050
Sales, Rents & Services	100	0	0	0	0	0
Miscellaneous	3,404	81,000	79,000	79,000	79,000	79,000
Beginning Balance and Adjustments	1,594,412,210	1,493,065,077	1,437,758,000	1,530,675,537	1,437,758,000	1,530,675,537
Total Resources	3,871,759,022	3,539,427,955	3,698,844,741	3,788,163,048	3,698,844,741	3,789,846,105
Expenditures						
Personal Services	25,223,414	27,828,537	27,795,883	27,795,883	27,795,883	27,795,883
Travel & Subsistence	178,897	171,656	171,656	171,656	171,656	171,656
Supplies & Materials	1,706,844	1,772,134	1,727,134	1,727,134	1,727,134	1,727,134
Contractual Services and Transfers	872,887,715	705,023,800	857,172,423	857,172,423	857,172,423	857,172,423
Equipment & Repairs	1,089,446	1,015,362	1,015,362	1,015,362	1,015,362	1,015,362
Claims & Miscellaneous	74,591	81,310	79,310	79,310	79,310	79,310
Licenses, Permits, Refunds & Other	2,662,385,956	2,498,309,044	2,596,087,198	2,596,087,198	2,596,087,198	2,596,087,198
State Aid & Credits	213,090,657	210,932,800	213,420,000	213,420,000	213,420,000	213,420,000
Budget Adjustments	0	0	0	(3,599,230)	0	(1,916,173)
Appropriations	1,375,775	1,375,775	1,375,775	1,375,775	1,375,775	1,375,775
Reversions	685,652	0	0	0	0	0
Balance Carry Forward	93,060,076	92,917,537	0	92,917,537	0	92,917,537
Total Expenditures	3,871,759,021	3,539,427,956	3,698,844,741	3,788,163,048	3,698,844,741	3,789,846,105
Full Time Equivalents	283	302	302	302	302	302

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
Revenue, Department of	17,880,839	17,788,753	17,788,753	17,032,731	17,788,753	17,032,731
Ag Land Tax Credit	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property Tax Replacement	151,263,388	152,114,544	154,636,698	152,114,544	154,636,698	152,114,544
Business Property Tax Credit	100,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Printing Cigarette Stamps	118,509	124,652	124,652	119,354	124,652	119,354
Homestead Tax Credit Aid	135,367,165	135,071,538	135,500,000	136,422,253	135,500,000	137,786,476
Elderly & Disabled Property Tax Credit	24,693,208	24,690,028	26,100,000	25,060,378	26,100,000	25,436,284
Tobacco Reporting Requirements	18,416	18,416	18,416	17,632	18,416	17,632
Refund Cigarette Stamps	0	0	0	0	0	0
Refund Income Corp & Franchise Sale	0	0	0	0	0	0
Tobacco Products Tax Refund	0	0	0	0	0	0
Inheritance Refund	0	0	0	0	0	0
School Infrastructure Transfer	0	0	0	0	0	0
Military Service Tax Refunds	1,962,031	1,961,234	2,100,000	1,902,397	2,100,000	1,845,325
Total Revenue, Department of	470,403,555	495,869,165	500,368,519	496,769,289	500,368,519	498,452,346

Appropriations from Other Funds

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
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Total Revenue, Department of	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775

Appropriations Detail

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 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)	150,136	142,540	0	0	0	0
Appropriation	17,880,839	17,788,753	17,788,753	17,032,731	17,788,753	17,032,731
Intra State Receipts	12,594,779	13,183,926	13,225,220	13,225,220	13,225,220	13,225,220
Reimbursement from Other Agencies	1,198,928	1,153,500	753,500	753,500	753,500	753,500
Gov Fund Type Transfers - Other Agencies	517,671	406,460	406,460	406,460	406,460	406,460
Refunds & Reimbursements	7,022	3,050	3,050	3,050	3,050	3,050
Other Sales & Services	100	0	0	0	0	0
Total Resources	32,349,475	32,678,229	32,176,983	31,420,961	32,176,983	31,420,961
Expenditures						
Personal Services-Salaries	18,345,176	18,598,529	18,565,875	18,565,875	18,565,875	18,565,875
Personal Travel In State	63,354	61,950	61,950	61,950	61,950	61,950
State Vehicle Operation	16,001	16,000	16,000	16,000	16,000	16,000
Depreciation	5,357	7,656	7,656	7,656	7,656	7,656
Personal Travel Out of State	80,844	73,800	73,800	73,800	73,800	73,800

Revenue, Department of Financial Summary (Continued)

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
Office Supplies	165,094	132,761	132,761	132,761	132,761	132,761
Equipment Maintenance Supplies	11,140	12,000	12,000	12,000	12,000	12,000
Printing & Binding	138,789	141,966	141,966	141,966	141,966	141,966
Postage	967,390	932,634	903,768	903,768	903,768	903,768
Communications	304,339	332,654	226,774	226,774	226,774	226,774
Rentals	235,159	236,072	237,372	237,372	237,372	237,372
Professional & Scientific Services	92,279	100,300	132,900	132,900	132,900	132,900
Outside Services	2,487,958	2,821,524	2,324,024	2,324,024	2,324,024	2,324,024
Advertising & Publicity	500	500	500	500	500	500
Outside Repairs/Service	4,788	2,000	2,000	2,000	2,000	2,000
Reimbursement to Other Agencies	442,934	452,762	425,199	425,199	425,199	425,199
ITS Reimbursements	6,148,475	6,435,395	6,485,219	6,485,219	6,485,219	6,485,219
IT Outside Services	895,742	820,153	819,488	819,488	819,488	819,488
Gov Fund Type Transfers - Attorney General Services	671,911	691,211	799,369	799,369	799,369	799,369
Gov Fund Type Transfers - Other Agencies Services	76,932	89,380	89,380	89,380	89,380	89,380
Equipment	1,957	0	0	0	0	0
Equipment - Non-Inventory	81,174	18,500	18,500	18,500	18,500	18,500
IT Equipment	735,691	588,182	588,182	588,182	588,182	588,182
Other Expense & Obligations	1,103	1,300	1,300	1,300	1,300	1,300
Licenses	50	500	500	500	500	500
Fees	90,258	110,500	110,500	110,500	110,500	110,500
Balance Carry Forward (Approps)	142,540	0	0	0	0	0
Reversions	142,540	0	0	0	0	0
Recommendation Adjustment	0	0	0	(756,022)	0	(756,022)
Total Expenditures	32,349,475	32,678,230	32,176,983	31,420,961	32,176,983	31,420,961

Commercial & Industrial Property Tax Replace Supplemental

General Fund

Appropriation Description

C&I Replacement Supplemental

Commercial & Industrial Property Tax Replace Supplemental 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)	9,500,000	0	0	0	0	0
Total Resources	9,500,000	0	0	0	0	0
Expenditures						
Gov Fund Type Transfers - Other Agencies Services	9,500,000	0	0	0	0	0
Total Expenditures	9,500,000	0	0	0	0	0

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 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	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Total Resources	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Expenditures						
Intra-State Transfers	33,350	75,900	75,900	75,900	75,900	75,900
State Aid	39,048,196	39,024,100	39,024,100	39,024,100	39,024,100	39,024,100
Reversions	18,454	0	0	0	0	0
Total Expenditures	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000

Commercial and Industrial Property Tax Replacement

General Fund

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 claims (Iowa Code

Commercial and Industrial Property Tax Replacement 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	152,556,468	152,114,544	154,636,698	152,114,544	154,636,698	152,114,544
Estimated Revisions	(1,293,080)	0	0	0	0	0
Gov Fund Type Transfers - Other Agencies	9,500,000	0	0	0	0	0
Total Resources	160,763,388	152,114,544	154,636,698	152,114,544	154,636,698	152,114,544
Expenditures						
Refunds-Other	160,763,388	152,114,544	154,636,698	154,636,698	154,636,698	154,636,698
Recommendation Adjustment	0	0	0	(2,522,154)	0	(2,522,154)
Total Expenditures	160,763,388	152,114,544	154,636,698	152,114,544	154,636,698	152,114,544

Business Property Tax Credit

General Fund

Appropriation Description

Standing Limited appropriation from the General Fund to the Business Property Tax Credit fund to pay for the business property tax credit. (Iowa Code 426C.2)

Business Property Tax Credit 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	100,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Total Resources	100,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Expenditures						
Intra-State Transfers	100,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Total Expenditures	100,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000

Printing Cigarette Stamps

General Fund

Appropriation Description

A standing "limited" appropriation of \$115,000 for the purpose of printing cigarette stamps. The appropriation has been reduced by past across-the-board reductions. This Code language is somewhat contradictory to the Code requirement that all cigarettes sold in the State must have a cigarette stamp affixed. The Department does not believe

that the Legislature ever intended for the Department to stop providing cigarette stamps due to the lack of funding to print and pay for cigarette stamps. As a result of this underfunding, the Director is forced to either hold claims until a new fiscal year begins and a new appropriation is available or request a transfer of funds be made from another appropriation into this appropriation. Therefore, the Department is suggesting that Section 453A.7, Code 2001, be amended to read as follows: "There is appropriated annually from funds in the state treasury not otherwise appropriated, sufficient funds to carry out the provisions of this section." (453A.7)

Printing Cigarette Stamps 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	124,652	124,652	124,652	119,354	124,652	119,354
Estimated Revisions	(6,143)	0	0	0	0	0
Total Resources	118,509	124,652	124,652	119,354	124,652	119,354
Expenditures						
Printing & Binding	117,273	123,416	123,416	123,416	123,416	123,416
Gov Fund Type Transfers - Other Agencies Services	1,236	1,236	1,236	1,236	1,236	1,236
Recommendation Adjustment	0	0	0	(5,298)	0	(5,298)
Total Expenditures	118,509	124,652	124,652	119,354	124,652	119,354

Homestead Tax Credit Aid

General Fund

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 County Treasurer in

Homestead Tax Credit Aid 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	131,400,000	135,071,538	135,500,000	136,422,253	135,500,000	137,786,476
Estimated Revisions	3,967,165	0	0	0	0	0
Gov Fund Type Transfers - Other Agencies	600,000	0	0	0	0	0
Total Resources	135,967,165	135,071,538	135,500,000	136,422,253	135,500,000	137,786,476
Expenditures						
Intra-State Transfers	111,650	269,100	269,100	269,100	269,100	269,100
State Aid	135,855,515	134,802,438	135,230,900	135,230,900	135,230,900	135,230,900
Recommendation Adjustment	0	0	0	922,253	0	2,286,476
Total Expenditures	135,967,165	135,071,538	135,500,000	136,422,253	135,500,000	137,786,476

Elderly & Disabled Property Tax Credit

General Fund

Appropriation Description

A standing limited appropriation to provide for refunds of property taxes to those individuals who meet age and disability requirements and submit a proper claim.

Elderly & Disabled Property Tax Credit 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	24,000,000	24,690,028	26,100,000	25,060,378	26,100,000	25,436,284
Estimated Revisions	693,208	0	0	0	0	0
Total Resources	24,693,208	24,690,028	26,100,000	25,060,378	26,100,000	25,436,284
Expenditures						
State Aid	24,693,208	24,690,028	26,100,000	26,100,000	26,100,000	26,100,000
Recommendation Adjustment	0	0	0	(1,039,622)	0	(663,716)
Total Expenditures	24,693,208	24,690,028	26,100,000	25,060,378	26,100,000	25,436,284

Tobacco Reporting Requirements

General Fund

Appropriation Description

Senate File 375 passed in the 2003 Legislative Session included additional duties required of the Department of

Revenue for enforcement of cigarette issues related to the national tobacco settlement agreement and the Model Statute (Iowa Chapter 453C). The bill made a general fund appropriation of \$50,000 for FY 2004 and \$25,000 for future fiscal years.

Tobacco Reporting Requirements 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	18,416	18,416	18,416	17,632	18,416	17,632
Total Resources	18,416	18,416	18,416	17,632	18,416	17,632
Expenditures						
Personal Services-Salaries	13,267	13,916	13,916	13,916	13,916	13,916
Personal Travel In State	498	200	200	200	200	200
Personal Travel Out of State	4,651	4,300	4,300	4,300	4,300	4,300
Recommendation Adjustment	0	0	0	(784)	0	(784)
Total Expenditures	18,416	18,416	18,416	17,632	18,416	17,632

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 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						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	563,898	500,000	550,000	550,000	550,000	550,000
Total Resources	563,898	500,000	550,000	550,000	550,000	550,000
Expenditures						
Refunds-Other	563,898	500,000	550,000	550,000	550,000	550,000
Total Expenditures	563,898	500,000	550,000	550,000	550,000	550,000

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 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						
Estimated Revisions	0	0	0	0	0	0
Intra State Receipts	3,633,268	3,000,000	3,500,000	3,500,000	3,500,000	3,500,000
Income Offsets	1,015,346,042	960,500,000	975,000,000	975,000,000	975,000,000	975,000,000
Total Resources	1,018,979,310	963,500,000	978,500,000	978,500,000	978,500,000	978,500,000
Expenditures						
Refunds-Income Tax	828,446,397	780,000,000	800,000,000	800,000,000	800,000,000	800,000,000
Refunds-Sales Tax	19,176,456	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Refunds-Other	3,403,748	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Refunds-Income Tax Corporation	136,408,699	120,000,000	120,000,000	120,000,000	120,000,000	120,000,000
Refunds-Use Tax	21,890,356	30,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Refunds-Franchise Tax Refunds	9,653,654	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total Expenditures	1,018,979,311	963,500,000	978,500,000	978,500,000	978,500,000	978,500,000

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 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						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	10,407	5,000	8,000	8,000	8,000	8,000
Total Resources	10,407	5,000	8,000	8,000	8,000	8,000
Expenditures						
Refunds-Other	10,407	5,000	8,000	8,000	8,000	8,000
Total Expenditures	10,407	5,000	8,000	8,000	8,000	8,000

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 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						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	2,365,321	2,000,000	2,200,000	2,200,000	2,200,000	2,200,000
Total Resources	2,365,321	2,000,000	2,200,000	2,200,000	2,200,000	2,200,000
Expenditures						
Refunds-Other	2,365,321	2,000,000	2,200,000	2,200,000	2,200,000	2,200,000
Total Expenditures	2,365,321	2,000,000	2,200,000	2,200,000	2,200,000	2,200,000

School Infrastructure Transfer

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

General Fund

Appropriation Description

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

School Infrastructure Transfer 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						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	466,891,198	437,000,000	460,000,000	460,000,000	460,000,000	460,000,000
Total Resources	466,891,198	437,000,000	460,000,000	460,000,000	460,000,000	460,000,000
Expenditures						
Intra-State Transfers	9,804,716	7,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Refunds-Local Option	457,086,482	430,000,000	450,000,000	450,000,000	450,000,000	450,000,000
Total Expenditures	466,891,198	437,000,000	460,000,000	460,000,000	460,000,000	460,000,000

Military Service Tax Refunds

General Fund

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

Appropriation Description

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

Military Service Tax Refunds 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	2,100,000	1,961,234	2,100,000	1,902,397	2,100,000	1,845,325
Estimated Revisions	(137,969)	0	0	0	0	0
Total Resources	1,962,031	1,961,234	2,100,000	1,902,397	2,100,000	1,845,325
Expenditures						
State Aid	1,962,031	1,961,234	2,100,000	2,100,000	2,100,000	2,100,000
Recommendation Adjustment	0	0	0	(197,603)	0	(254,675)
Total Expenditures	1,962,031	1,961,234	2,100,000	1,902,397	2,100,000	1,845,325

Tax Gap Collections

General Fund

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 exceed the

Tax Gap Collections 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						
Multi Suspense	15,560,411	18,606,717	18,378,932	18,378,932	18,378,932	18,378,932
Total Resources	15,560,411	18,606,717	18,378,932	18,378,932	18,378,932	18,378,932
Expenditures						
Personal Services-Salaries	6,864,972	9,216,092	9,216,092	9,216,092	9,216,092	9,216,092
Personal Travel In State	0	250	250	250	250	250
Personal Travel Out of State	8,191	7,500	7,500	7,500	7,500	7,500
Office Supplies	11,959	40,957	40,957	40,957	40,957	40,957
Printing & Binding	33,534	45,034	45,034	45,034	45,034	45,034
Postage	260,634	342,366	326,232	326,232	326,232	326,232
Communications	23,411	56,241	31,920	31,920	31,920	31,920
Professional & Scientific Services	111,942	152,280	0	0	0	0
Outside Services	3,105	0	0	0	0	0
Reimbursement to Other Agencies	165,813	275,743	273,249	273,249	273,249	273,249
ITS Reimbursements	7,249,619	7,475,509	7,475,509	7,475,509	7,475,509	7,475,509
IT Outside Services	375,299	399,548	399,548	399,548	399,548	399,548
Gov Fund Type Transfers - Attorney General Services	181,309	186,517	153,961	153,961	153,961	153,961
IT Equipment	270,624	408,680	408,680	408,680	408,680	408,680
Total Expenditures	15,560,411	18,606,717	18,378,932	18,378,932	18,378,932	18,378,932

Motor Veh Fuel Tx-Admin Approp

MVFT-Unapportioned

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.

Appropriation Description

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

Motor Veh Fuel Tx-Admin Approp 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	1,305,775	1,305,775	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	1,305,775	1,305,775
Expenditures						
Intra-State Transfers	781,117	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Reversions	524,658	0	0	0	0	0
Total Expenditures	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775

Fund Detail

Revenue, Department of Fund Detail

Funds	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
Revenue, Department of	1,861,610,509	1,605,751,822	1,723,145,285	1,816,062,822	1,723,145,285	1,816,062,822
Security Deposit	13,000	13,000	1,000	13,000	1,000	13,000
Iowa Taxpayers Trust Fund Tax Credit Fund	8,082,821	0	0	0	0	0
Sales Tax Increment Fund	33,048,030	23,050,922	30,000,000	33,050,922	30,000,000	33,050,922
Business Property Tax Credit Fund	101,018,618	126,477,797	125,010,000	126,480,797	125,010,000	126,480,797
Litigation Fund	696,855	708,858	345,000	708,858	345,000	708,858
Local Income Surtax Fund	71,312	70,000	70,000	70,000	70,000	70,000
Local Transit Guest Tax	55,344,605	45,084,635	50,000,000	50,084,635	50,000,000	50,084,635
Local Sales and Services Tax	815,880,316	755,639,297	755,300,000	790,439,297	755,300,000	790,439,297
County Endowment Fund	11,633,223	10,556,516	11,035,000	11,066,516	11,035,000	11,066,516
Revenue Department Clearing	773	850	500	850	500	850
MVFT-Unapportioned	778,112,621	603,343,276	701,305,775	753,343,276	701,305,775	753,343,276
Motor Vehicle Fuel Tax-Refund	57,634,849	40,726,661	50,000,000	50,726,661	50,000,000	50,726,661
Democratic Preference	44,130	45,005	45,005	45,005	45,005	45,005
Republican Preference	29,358	35,005	33,005	33,005	33,005	33,005

Iowa Taxpayers Trust Fund Tax Credit Fund

Iowa Taxpayer Trust Fund Credit is enacted. Moneys from the fund are transferred to the General Fund to accomplish this action

Fund Description

This fund receives funding from the Taxpayer Trust Fund to be used to replace the General Fund revenue lost when the

Iowa Taxpayers Trust Fund Tax Credit Fund Detail

Object Class	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						
Balance Brought Forward (Funds)	8,082,821	0	0	0	0	0
Total Iowa Taxpayers Trust Fund Tax Credit Fund	8,082,821	0	0	0	0	0
Expenditures						
Intra-State Transfers	8,082,821	0	0	0	0	0
Total Iowa Taxpayers Trust Fund Tax Credit Fund	8,082,821	0	0	0	0	0

Sales Tax Increment Fund

Fund Description

Sales Tax Increment Fund

Sales Tax Increment 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)	12,148,548	3,050,922	0	3,050,922	0	3,050,922
Sales Tax Quarterly	0	20,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Intra State Receipts	20,899,482	0	0	0	0	0
Total Sales Tax Increment Fund	33,048,030	23,050,922	30,000,000	33,050,922	30,000,000	33,050,922
Expenditures						
Refunds-Sales Tax	29,997,109	20,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Balance Carry Forward (Funds)	3,050,922	3,050,922	0	3,050,922	0	3,050,922
Total Sales Tax Increment Fund	33,048,030	23,050,922	30,000,000	33,050,922	30,000,000	33,050,922