

Dept of Management Budgets

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Management, Department of

Mission Statement

Lead enterprise planning and coordinate enterprise systems so Iowans receive the highest possible return on public investment.

Description

The Department of Management provides leadership and support to the rest of state government and to local governments. Major fiscal-related responsibilities include the preparation of the Governor's recommended budget, analysis and implementation of the budget and legislation approved by the general assembly, tax and revenue estimating and analysis, overall fiscal and budget management and oversight, policy development and implementation, grants management, and participation in and staff support

for the State Appeal Board, which handles tort and other legal claims against the State. The Department also provides budget, valuation, tax levy, utility tax replacement, and other support and oversight to local governments, including schools. Major accountability functions include systems and support for planning, measures, improvement, and reporting, all emphasizing performance. The Department leads organizational transformation in state government, promoting change that moves state government beyond the traditional, bureaucratic paradigm to one that is more dynamic, effective, and results-oriented. As part of all these activities, Department staff frequently provide data and information to the Governor, Lt. Governor, legislature, other state agencies, media, stakeholders, and the public. The Department is also frequently called upon to lead or coordinate major state-government-wide projects and initiatives.

Performance Measures

Measure	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	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 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
State Appropriations	63,453,516	65,306,220	65,251,220	65,401,220	65,251,220	65,351,220
Taxes	298,167,137	317,493,231	179,693,231	321,693,231	179,693,231	320,893,231
Receipts from Other Entities	174,367,402	1,556,444,463	1,872,028,650	971,112,623	1,872,028,650	646,912,625
Interest, Dividends, Bonds & Loans	2,047,036	1,903,881	3,881	1,903,881	3,881	1,903,881
Fees, Licenses & Permits	6,134,800	6,000,001	1	5,000,001	1	5,000,001
Refunds & Reimbursements	2,209,595	16,110,026	0	16,019,844	0	15,947,476
Beginning Balance and Adjustments	928,272,404	827,384,455	778,179,294	832,324,384	778,179,327	864,295,447
Total Resources	1,474,651,890	2,790,642,277	2,895,156,277	2,213,455,184	2,895,156,310	1,920,303,881
Expenditures						
Personal Services	3,156,234	2,753,609	2,765,009	2,765,009	2,765,009	2,765,009
Travel & Subsistence	32,032	29,500	29,000	33,000	29,000	33,000
Supplies & Materials	68,100	67,030	65,530	70,530	65,530	70,530
Contractual Services and Transfers	187,198,818	1,513,720,673	1,814,216,829	928,646,829	1,814,216,829	603,996,829
Equipment & Repairs	18,607	20,051	6,051	16,051	6,051	16,051
Claims & Miscellaneous	2,523,962	782,153	782,153	783,153	782,153	783,153
Licenses, Permits, Refunds & Other	115,073,083	104,241,054	104,241,054	104,241,054	104,241,054	104,241,054
State Aid & Credits	704,230	245,400	245,400	245,400	245,400	245,400
Appropriations	338,491,713	336,458,423	136,649,530	312,358,711	136,649,530	321,153,452
Reversions	655	0	0	0	0	0
Balance Carry Forward	827,384,455	832,324,384	836,155,721	864,295,447	836,155,754	886,999,403
Total Expenditures	1,474,651,889	2,790,642,277	2,895,156,277	2,213,455,184	2,895,156,310	1,920,303,881
Full Time Equivalents	23	22	22	22	22	22

Appropriations from General Fund

Appropriations	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Management Departmental Oper.	2,550,220	2,550,220	2,550,220	2,650,220	2,550,220	2,650,220
Technology Reinvestment Fund Appropriation	0	17,500,000	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	4,392,296	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Management, Department of	7,042,516	23,150,220	23,150,220	23,250,220	23,150,220	23,250,220

Appropriations from Other Funds

Appropriations	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Technology Reinvestment Fund Appropriation from RIIF	14,310,000	0	0	0	0	0
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000	56,000	56,000
Transparency Project	45,000	0	45,000	45,000	45,000	45,000
Iowa Grants Management Implementation (TRF)	0	100,000	0	50,000	0	0
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Total Management, Department of	56,411,000	42,156,000	42,101,000	42,151,000	42,101,000	42,101,000

Appropriations Detail

Management Departmental Oper.

General Fund

Appropriation Description

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

Management Departmental Oper. Financial Summary

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	12,171	655	0	0	0	0
Appropriation	2,498,998	2,550,220	2,550,220	2,650,220	2,550,220	2,650,220
DAS Distribution	51,222	0	0	0	0	0
Federal Support	180,236	0	0	0	0	0
Intra State Receipts	1,321,707	1,235,630	1,235,630	1,235,630	1,235,630	1,235,630
Gov Fund Type Transfers - Other Agencies	38,172	0	0	0	0	0
Total Resources	4,102,506	3,786,505	3,785,850	3,885,850	3,785,850	3,885,850
Expenditures						
Personal Services-Salaries	2,713,075	2,636,143	2,647,543	2,647,543	2,647,543	2,647,543
Personal Travel In State	11,892	13,000	13,000	14,000	13,000	14,000
Personal Travel Out of State	4,176	5,000	4,500	7,500	4,500	7,500
Office Supplies	29,611	26,430	25,430	28,430	25,430	28,430
Printing & Binding	11,003	6,000	5,000	7,000	5,000	7,000
Postage	3,674	3,000	3,500	3,500	3,500	3,500
Communications	14,648	18,000	15,500	17,500	15,500	17,500
Rentals	325	2,000	500	500	500	500
Professional & Scientific Services	568,710	430,030	425,530	425,530	425,530	425,530
Outside Services	9,399	12,000	10,500	12,500	10,500	12,500
Intra-State Transfers	0	0	0	0	0	0
Outside Repairs/Service	833	2,000	1,000	1,000	1,000	1,000
Reimbursement to Other Agencies	29,808	33,000	31,000	46,000	31,000	46,000
ITS Reimbursements	214,066	181,351	199,196	259,196	199,196	259,196
IT Outside Services	92,430	0	0	0	0	0
Gov Fund Type Transfers - Other Agencies Services	395,353	402,000	401,100	402,100	401,100	402,100
Office Equipment	0	10,000	500	500	500	500
IT Equipment	2,195	6,551	2,051	12,051	2,051	12,051
Other Expense & Obligations	0	0	0	1,000	0	1,000
Balance Carry Forward (Approps)	655	0	0	0	0	0
Reversions	655	0	0	0	0	0
Total Expenditures	4,102,506	3,786,505	3,785,850	3,885,850	3,785,850	3,885,850

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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	0	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
Total Resources	0	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
Expenditures						
Intra-State Transfers	0	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
Total Expenditures	0	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000

Special Olympics Fund

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

General Fund

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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			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. (Ch 669.11 and 25.2)

Appeal Board Claims Financial Summary

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 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	1,392,296	0	0	0	0	0
Total Resources	4,392,296	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Expenditures						
Personal Services-Salaries	443,159	117,466	117,466	117,466	117,466	117,466
Personal Travel In State	14,183	9,000	9,000	9,000	9,000	9,000
State Vehicle Operation	135	500	500	500	500	500
Depreciation	0	1,000	1,000	1,000	1,000	1,000
Personal Travel Out of State	1,647	1,000	1,000	1,000	1,000	1,000
Office Supplies	6,416	15,000	15,000	15,000	15,000	15,000
Facility Maintenance Supplies	275	2,000	2,000	2,000	2,000	2,000
Equipment Maintenance Supplies	3,206	2,000	2,000	2,000	2,000	2,000
Professional & Scientific Supplies	1,863	3,000	3,000	3,000	3,000	3,000
Housing & Subsistence Supplies	0	500	500	500	500	500
Ag., Conservation & Horticulture Supply	868	500	500	500	500	500
Other Supplies	2,234	5,000	5,000	5,000	5,000	5,000
Printing & Binding	6,872	2,000	2,000	2,000	2,000	2,000
Drugs & Biologicals	0	500	500	500	500	500
Food	0	500	500	500	500	500
Uniforms & Related Items	2,023	500	500	500	500	500
Postage	55	100	100	100	100	100

Appeal Board Claims Financial Summary (Continued)

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Communications	1,670	3,000	3,000	3,000	3,000	3,000
Rentals	6,799	17,000	17,000	17,000	17,000	17,000
Utilities	4,117	3,000	3,000	3,000	3,000	3,000
Professional & Scientific Services	601,328	909,982	909,982	909,982	909,982	909,982
Outside Services	115,735	50,000	50,000	50,000	50,000	50,000
Intra-State Transfers	0	11,000	11,000	11,000	11,000	11,000
Advertising & Publicity	143	1,000	1,000	1,000	1,000	1,000
Outside Repairs/Service	8,963	22,000	22,000	22,000	22,000	22,000
Examination Expense	0	500	500	500	500	500
Reimbursement to Other Agencies	240	21,000	21,000	21,000	21,000	21,000
Gov Fund Type Transfers - Other Agencies Services	163	0	0	0	0	0
Equipment	40	500	500	500	500	500
Office Equipment	0	500	500	500	500	500
Equipment - Non-Inventory	9,484	500	500	500	500	500
IT Equipment	6,889	2,000	2,000	2,000	2,000	2,000
Claims	2,521,703	280,893	280,893	280,893	280,893	280,893
Other Expense & Obligations	2,259	500,260	500,260	500,260	500,260	500,260
Interest Expense/Princ/Securities	0	1,000	1,000	1,000	1,000	1,000
Licenses	134	500	500	500	500	500
Fees	650	7,000	7,000	7,000	7,000	7,000
Refunds-Other	24,816	862,399	862,399	862,399	862,399	862,399
State Aid	117,651	20,000	20,000	20,000	20,000	20,000
Aid to Individuals	486,579	124,500	124,500	124,500	124,500	124,500
Health Reimbursements & Aids	0	900	900	900	900	900
Total Expenditures	4,392,296	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Technology Reinvestment Fund Appropriation from RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriation from the Rebuild Iowa Infrastructure Fund to the Technology Reinvestment Fund.

Technology Reinvestment Fund Appropriation from RIIF Financial Summary

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	14,310,000	0	0	0	0	0
Total Resources	14,310,000	0	0	0	0	0
Expenditures						
Intra-State Transfers	14,310,000	0	0	0	0	0
Total Expenditures	14,310,000	0	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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	42,000,000	42,000,000	0	0	0	0
Previously Enacted Appropriation	0	0	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 Dept. of Management.

DOM Road Use Tax Fund Appropriation Financial Summary

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	45,000	0	45,000	45,000	45,000	45,000
Intra State Receipts	4,030	0	0	0	0	0
Total Resources	49,030	0	45,000	45,000	45,000	45,000
Expenditures						
ITS Reimbursements	49,030	0	45,000	45,000	45,000	45,000
Total Expenditures	49,030	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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	125,000	64,599	0	0	0	0
Appropriation	0	100,000	0	50,000	0	0
Total Resources	125,000	164,599	0	50,000	0	0
Expenditures						
Intra-State Transfers	60,401	64,599	0	0	0	0
IT Outside Services	0	100,000	0	50,000	0	0
Balance Carry Forward (Approps)	64,599	0	0	0	0	0
Total Expenditures	125,000	164,599	0	50,000	0	0

Fund Detail

Management, Department of Fund Detail

Funds	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Management, Department of	1,409,517,058	2,724,035,173	2,828,669,427	2,146,818,334	2,828,669,460	1,853,717,031
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	214,491,780	188,983,156	0	191,044,550	0	187,253,452
Cash Reserve Fund	489,269,996	1,196,069,996	1,369,465,410	933,269,996	1,369,465,410	791,269,996
Taxpayer Trust Fund	155,688,190	127,633,460	91,945,270	91,945,270	91,945,270	91,945,270
Iowa Economic Emergency Fund	196,375,745	854,382,651	1,008,890,381	566,482,651	1,008,890,381	409,082,651
Charter Agency Grant Fund	849	853	857	857	861	861
Vertical Infrastructure Fund	48	48	48	48	48	48
Federal Economic Stimulus and Jobs Holding Fund	33,675	37,521	35,704	41,367	35,704	45,213
Environment First Fund	42,081,765	42,081,766	42,081,765	42,081,766	42,081,765	42,081,766
Consolidated Block Grants	0	1	1	1	1	1
School District Income Surtax	212,742,865	211,388,614	233,745,017	221,710,692	233,745,017	232,032,770
Technology Reinvestment Fund	15,916,318	20,952,162	0	17,736,162	0	17,500,000
Property Tax Equity and Relief Fund	16,906,409	16,495,500	16,495,500	16,495,500	16,495,500	16,495,500
Federal Recovery and Reinvestment Fund	9,416	9,445	9,474	9,474	9,503	9,503

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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources						
Pari-Mutuel Receipts	65,952,000	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	48,000	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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	1,343,011	12,257,317	0	19,340,733	0	16,422,001
Pari-Mutuel Receipts	129,201,978	137,800,000	0	142,000,000	0	141,200,000
Federal Support	3,178,811	8,131,837	0	0	0	0
Intra State Receipts	67,517,084	6,783,976	0	6,783,973	0	6,783,975
Interest	1,898,036	1,900,000	0	1,900,000	0	1,900,000
Reversions	3,056,466	0	0	0	0	0
Fees, Licenses & Permits	6,086,800	6,000,000	0	5,000,000	0	5,000,000
Refunds & Reimbursements	2,209,595	16,110,026	0	16,019,844	0	15,947,476
Total Rebuild Iowa Infrastructure Fund	214,491,780	188,983,156	0	191,044,550	0	187,253,452
Expenditures						
Appropriation	202,234,463	169,642,423	0	174,622,549	0	187,253,452
Balance Carry Forward (Funds)	12,257,317	19,340,733	0	16,422,001	0	0
Total Rebuild Iowa Infrastructure Fund	214,491,780	188,983,156	0	191,044,550	0	187,253,452

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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	466,865,410	489,269,996	487,265,410	522,269,996	487,265,410	540,869,996
Adjustment to Balance Forward	20,334,590	0	0	0	0	0
Intra State Receipts	2,069,997	706,800,000	882,200,000	411,000,000	882,200,000	250,400,000
Total Cash Reserve Fund	489,269,996	1,196,069,996	1,369,465,410	933,269,996	1,369,465,410	791,269,996
Expenditures						
Intra-State Transfers	0	673,800,000	846,400,000	392,400,000	846,400,000	228,800,000
Balance Carry Forward (Funds)	489,269,996	522,269,996	523,065,410	540,869,996	523,065,410	562,469,996
Total Cash Reserve Fund	489,269,996	1,196,069,996	1,369,465,410	933,269,996	1,369,465,410	791,269,996

Taxpayer Trust 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

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.

Taxpayer Trust Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	60,045,268	35,688,190	0	0	0	0
Adjustment to Balance Forward	60,000,000	0	0	0	0	0
Intra State Receipts	35,499,615	91,945,269	91,945,269	91,945,269	91,945,269	91,945,269
Interest	143,307	1	1	1	1	1
Total Taxpayer Trust Fund	155,688,190	127,633,460	91,945,270	91,945,270	91,945,270	91,945,270
Expenditures						
Intra-State Transfers	120,000,000	127,633,460	91,945,270	91,945,270	91,945,270	91,945,270
Balance Carry Forward (Funds)	35,688,190	0	0	0	0	0
Total Taxpayer Trust Fund	155,688,190	127,633,460	91,945,270	91,945,270	91,945,270	91,945,270

Iowa Economic Emergency Fund

Fund Description

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

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

Iowa Economic Emergency Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	144,366,126	180,582,651	162,490,381	174,082,651	162,490,381	180,282,651
Adjustment to Balance Forward	52,009,619	0	0	0	0	0
Intra State Receipts	0	673,800,000	846,400,000	392,400,000	846,400,000	228,800,000
Total Iowa Economic Emergency Fund	196,375,745	854,382,651	1,008,890,381	566,482,651	1,008,890,381	409,082,651
Expenditures						
Intra-State Transfers	0	642,200,000	805,900,000	374,200,000	805,900,000	213,200,000
Appropriation	15,793,094	38,100,000	28,649,530	12,000,000	28,649,530	8,400,000
Balance Carry Forward (Funds)	180,582,651	174,082,651	174,340,851	180,282,651	174,340,851	187,482,651
Total Iowa Economic Emergency Fund	196,375,745	854,382,651	1,008,890,381	566,482,651	1,008,890,381	409,082,651

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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	48	48	48	48	48	48
Total Vertical Infrastructure Fund	48	48	48	48	48	48
Expenditures						
Balance Carry Forward (Funds)	48	48	48	48	48	48
Total Vertical Infrastructure Fund	48	48	48	48	48	48

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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	81,765	81,766	81,765	81,766	81,765	81,766
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	42,081,765	42,081,766	42,081,765	42,081,766	42,081,765	42,081,766
Expenditures						
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)	81,766	81,766	81,765	81,766	81,765	81,766
Total Environment First Fund	42,081,766	42,081,766	42,081,765	42,081,766	42,081,765	42,081,766

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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	1,590,156	3,452,162	0	236,162	0	0
Intra State Receipts	14,310,000	17,500,000	0	17,500,000	0	17,500,000
Reversions	16,162	0	0	0	0	0
Total Technology Reinvestment Fund	15,916,318	20,952,162	0	17,736,162	0	17,500,000
Expenditures						
Appropriation	12,464,156	20,716,000	0	17,736,162	0	17,500,000
Balance Carry Forward (Funds)	3,452,162	236,162	0	0	0	0
Total Technology Reinvestment Fund	15,916,318	20,952,162	0	17,736,162	0	17,500,000

Property Tax Equity and Relief Fund

Fund Description

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

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

Property Tax Equity and Relief Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	8,658,659	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750
Intra State Receipts	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750
Total Property Tax Equity and Relief Fund	16,906,409	16,495,500	16,495,500	16,495,500	16,495,500	16,495,500
Expenditures						
Intra-State Transfers	8,658,659	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750
Balance Carry Forward (Funds)	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750
Total Property Tax Equity and Relief Fund	16,906,409	16,495,500	16,495,500	16,495,500	16,495,500	16,495,500

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 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	9,390	9,416	9,445	9,445	9,474	9,474
Interest	26	29	29	29	29	29
Total Federal Recovery and Reinvestment Fund	9,416	9,445	9,474	9,474	9,503	9,503
Expenditures						
Balance Carry Forward (Funds)	9,416	9,445	9,474	9,474	9,503	9,503
Total Federal Recovery and Reinvestment Fund	9,416	9,445	9,474	9,474	9,503	9,503