

Dept of Revenue Budgets

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Revenue, Department of

Mission Statement

To serve Iowans and support government services in Iowa 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 portion of our operations. This function includes educating taxpayers - our customers - on tax laws and regulations, processing tax returns and related documents, and collecting taxes and other amounts due, all in compliance with Iowa's tax laws. It is under this umbrella 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, local option sales tax, and school infrastructure sales tax.

RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT provides tax policy development and analysis, fiscal impact estimation, and economic and statistical research and analysis to help customers, stakeholders, and policymakers make informed decisions.

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

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 Utilization of Electronic Filing Program	89	88	88	88	88	88
Percent Online System Available	99.8	99	99	99	99	99
Percent of Revenues Received by Electronic Funds Transfer	75	79	79	79	79	79
% Electron Filed Income Tax Refunds Issued w/in 14 Days	95	90	90	90	90	90

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	216,121,679	349,940,190	342,085,211	481,586,150	342,085,211	497,086,409
Taxes	850,047,152	740,904,930	770,003,961	770,003,961	770,003,961	770,003,961
Receipts from Other Entities	602,955,839	549,250,931	545,462,665	545,462,665	545,462,665	545,462,665
Interest, Dividends, Bonds & Loans	76,451	15,010	70,010	70,010	70,010	70,010
Fees, Licenses & Permits	50	500	500	500	500	500
Refunds & Reimbursements	3,823	5,035	4,035	4,035	4,035	4,035
Miscellaneous	90,868	91,000	91,000	91,000	91,000	91,000
Beginning Balance and Adjustments	1,461,046,967	1,379,845,141	1,362,301,000	1,433,972,691	1,362,301,000	1,433,972,691
Total Resources	3,130,342,829	3,020,052,737	3,020,018,382	3,231,191,012	3,020,018,382	3,246,691,271
Expenditures						
Personal Services	24,589,742	26,078,092	25,455,789	25,455,789	25,455,789	25,455,789
Travel & Subsistence	128,828	139,842	178,342	178,342	178,342	178,342
Supplies & Materials	1,744,220	1,808,324	1,852,792	1,852,792	1,852,792	1,852,792
Contractual Services and Transfers	1,065,783,394	1,092,058,035	1,046,726,905	1,188,302,844	1,046,726,905	1,203,803,103
Equipment & Repairs	1,805,515	1,527,058	2,828,131	2,828,131	2,828,131	2,828,131
Claims & Miscellaneous	106,166	107,220	107,220	107,220	107,220	107,220
Licenses, Permits, Refunds & Other	1,754,749,872	1,613,286,700	1,729,487,028	1,729,487,028	1,729,487,028	1,729,487,028
State Aid & Credits	207,269,691	212,000,000	212,006,400	209,931,400	212,006,400	209,931,400
Appropriations	1,375,775	1,375,775	1,375,775	1,375,775	1,375,775	1,375,775
Reversions	845,485	0	0	0	0	0
Balance Carry Forward	71,944,141	71,671,691	0	71,671,691	0	71,671,691
Total Expenditures	3,130,342,829	3,020,052,737	3,020,018,382	3,231,191,012	3,020,018,382	3,246,691,271
Full Time Equivalents	277	309	314	314	314	314

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
Revenue, Department of	17,880,839	17,880,839	17,880,839	17,880,839	17,880,839	17,880,839
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	0	78,335,508	70,480,529	162,056,468	70,480,529	152,556,727
Business Property Tax Credit	0	50,000,000	50,000,000	100,000,000	50,000,000	125,000,000
Printing Cigarette Stamps	120,262	124,652	124,652	124,652	124,652	124,652
Homestead Tax Credit Aid	132,040,596	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000
Elderly & Disabled Property Tax Credit	23,488,780	26,000,000	26,000,000	24,000,000	26,000,000	24,000,000
Tobacco Reporting Requirements	18,416	18,416	18,416	18,416	18,416	18,416
Refund Cigarette Stamps	0	0	0	0	0	0
Refund Income Corp & Franchise Sale	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	2,167,011	2,175,000	2,175,000	2,100,000	2,175,000	2,100,000
Total Revenue, Department of	214,815,904	348,634,415	340,779,436	480,280,375	340,779,436	495,780,634

Appropriations from Other Funds

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
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 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						
Balance Brought Forward (Approps)	130,561	272,450	0	0	0	0
Appropriation	17,659,484	17,880,839	17,880,839	17,880,839	17,880,839	17,880,839
DAS Distribution	221,355	0	0	0	0	0
Intra State Receipts	12,041,552	12,720,531	12,947,065	12,947,065	12,947,065	12,947,065
Reimbursement from Other Agencies	2,894,038	2,705,500	2,830,500	2,830,500	2,830,500	2,830,500
Gov Fund Type Transfers - Other Agencies	399,968	387,630	393,100	393,100	393,100	393,100
Refunds & Reimbursements	3,823	5,035	4,035	4,035	4,035	4,035
Total Resources	33,350,779	33,971,985	34,055,539	34,055,539	34,055,539	34,055,539
Expenditures						
Personal Services-Salaries	18,469,225	19,558,552	18,916,022	18,916,022	18,916,022	18,916,022
Personal Travel In State	50,372	47,100	59,300	59,300	59,300	59,300
State Vehicle Operation	20,603	16,500	20,000	20,000	20,000	20,000
Depreciation	432	2,592	2,592	2,592	2,592	2,592
Personal Travel Out of State	50,875	64,700	82,150	82,150	82,150	82,150

Revenue, Department of 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
Office Supplies	154,086	163,808	172,826	172,826	172,826	172,826
Equipment Maintenance Supplies	26,826	27,550	28,000	28,000	28,000	28,000
Printing & Binding	144,790	149,130	152,780	152,780	152,780	152,780
Postage	1,022,258	1,055,250	1,077,150	1,077,150	1,077,150	1,077,150
Communications	348,648	355,600	349,050	349,050	349,050	349,050
Rentals	232,723	237,983	257,061	257,061	257,061	257,061
Professional & Scientific Services	134,887	127,350	126,400	126,400	126,400	126,400
Outside Services	3,106,914	3,040,873	3,037,773	3,037,773	3,037,773	3,037,773
Advertising & Publicity	1,338	500	1,000	1,000	1,000	1,000
Outside Repairs/Service	27,275	500	1,000	1,000	1,000	1,000
Reimbursement to Other Agencies	366,521	368,135	459,102	459,102	459,102	459,102
ITS Reimbursements	5,693,287	6,010,269	6,966,098	6,966,098	6,966,098	6,966,098
IT Outside Services	819,122	768,719	771,364	771,364	771,364	771,364
Gov Fund Type Transfers - Attorney General Services	605,663	637,900	637,900	637,900	637,900	637,900
Gov Fund Type Transfers - Other Agencies Services	40,280	57,775	42,850	42,850	42,850	42,850
Equipment	19,433	0	0	0	0	0
Office Equipment	55,118	0	0	0	0	0
Equipment - Non-Inventory	18,727	7,900	8,300	8,300	8,300	8,300
IT Equipment	1,278,711	1,143,889	757,083	757,083	757,083	757,083
Other Expense & Obligations	16,260	17,210	17,210	17,210	17,210	17,210
Licenses	176	200	528	528	528	528
Fees	101,331	112,000	112,000	112,000	112,000	112,000
Balance Carry Forward (Approps)	272,450	0	0	0	0	0
Reversions	272,450	0	0	0	0	0
Total Expenditures	33,350,779	33,971,985	34,055,539	34,055,539	34,055,539	34,055,539

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 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	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	46,200	48,400	47,000	47,000	47,000	47,000
State Aid	39,053,129	39,051,600	39,053,000	39,053,000	39,053,000	39,053,000
Reversions	671	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

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

General Fund

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 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	70,480,529	70,480,529	162,056,468	70,480,529	152,556,727
Change	0	7,854,979	0	0	0	0
Total Resources	0	78,335,508	70,480,529	162,056,468	70,480,529	152,556,727
Expenditures						
Intra-State Transfers	0	78,335,508	70,480,529	162,056,468	70,480,529	152,556,727
Total Expenditures	0	78,335,508	70,480,529	162,056,468	70,480,529	152,556,727

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 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	50,000,000	50,000,000	100,000,000	50,000,000	125,000,000
Total Resources	0	50,000,000	50,000,000	100,000,000	50,000,000	125,000,000
Expenditures						
Intra-State Transfers	0	50,000,000	50,000,000	100,000,000	50,000,000	125,000,000
Total Expenditures	0	50,000,000	50,000,000	100,000,000	50,000,000	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 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	124,652	124,652	124,652	124,652	124,652	124,652
Estimated Revisions	(4,391)	0	0	0	0	0
Total Resources	120,262	124,652	124,652	124,652	124,652	124,652
Expenditures						
Printing & Binding	119,026	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
Total Expenditures	120,262	124,652	124,652	124,652	124,652	124,652

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 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	138,000,000	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000
Estimated Revisions	(5,959,404)	0	0	0	0	0
Total Resources	132,040,596	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000
Expenditures						
Intra-State Transfers	163,800	171,600	171,600	171,600	171,600	171,600
State Aid	131,876,796	134,828,400	134,828,400	134,828,400	134,828,400	134,828,400
Total Expenditures	132,040,596	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000

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 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	27,200,000	26,000,000	26,000,000	24,000,000	26,000,000	24,000,000
Estimated Revisions	(3,711,220)	0	0	0	0	0
Total Resources	23,488,780	26,000,000	26,000,000	24,000,000	26,000,000	24,000,000
Expenditures						
State Aid	23,488,780	26,000,000	26,000,000	24,000,000	26,000,000	24,000,000
Total Expenditures	23,488,780	26,000,000	26,000,000	24,000,000	26,000,000	24,000,000

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 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	18,416	18,416	18,416	18,416	18,416	18,416
Total Resources	18,416	18,416	18,416	18,416	18,416	18,416
Expenditures						
Personal Services-Salaries	13,196	14,116	14,116	14,116	14,116	14,116
Personal Travel In State	910	0	300	300	300	300
Personal Travel Out of State	4,310	4,300	4,000	4,000	4,000	4,000
Total Expenditures	18,416	18,416	18,416	18,416	18,416	18,416

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 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						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	289,882	350,000	300,000	300,000	300,000	300,000
Income Offsets	289,882	350,000	300,000	300,000	300,000	300,000
Total Resources	579,764	700,000	600,000	600,000	600,000	600,000
Expenditures						
Refunds-Other	289,882	350,000	300,000	300,000	300,000	300,000
Total Expenditures	289,882	350,000	300,000	300,000	300,000	300,000

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 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						
Estimated Revisions	0	0	0	0	0	0
Intra State Receipts	3,207,111	4,000,000	3,500,000	3,500,000	3,500,000	3,500,000
Income Offsets	953,189,586	901,200,000	943,000,000	943,000,000	943,000,000	943,000,000
Income Offsets	953,189,586	901,200,000	943,000,000	943,000,000	943,000,000	943,000,000
Total Resources	1,909,586,283	1,806,400,000	1,889,500,000	1,889,500,000	1,889,500,000	1,889,500,000
Expenditures						
Refunds-Income Tax	786,964,713	750,000,000	780,000,000	780,000,000	780,000,000	780,000,000
Refunds-Sales Tax	15,695,217	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Refunds-Other	3,602,845	2,400,000	3,500,000	3,500,000	3,500,000	3,500,000
Refunds-Income Tax Corporation	120,760,769	110,800,000	120,000,000	120,000,000	120,000,000	120,000,000
Refunds-Use Tax	18,713,394	16,000,000	17,000,000	17,000,000	17,000,000	17,000,000
Refunds-Franchise Tax Refunds	10,659,760	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
Total Expenditures	956,396,697	905,200,000	946,500,000	946,500,000	946,500,000	946,500,000

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 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						
Income Offsets	900	1,000	1,000	1,000	1,000	1,000
Income Offsets	900	1,000	1,000	1,000	1,000	1,000
Total Resources	1,800	2,000	2,000	2,000	2,000	2,000
Expenditures						
Refunds-Other	900	1,000	1,000	1,000	1,000	1,000
Total Expenditures	900	1,000	1,000	1,000	1,000	1,000

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 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						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	1,774,611	1,350,000	1,500,000	1,500,000	1,500,000	1,500,000
Income Offsets	1,774,611	1,350,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Resources	3,549,222	2,700,000	3,000,000	3,000,000	3,000,000	3,000,000
Expenditures						
Refunds-Other	1,774,611	1,350,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Expenditures	1,774,611	1,350,000	1,500,000	1,500,000	1,500,000	1,500,000

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 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						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	440,422,045	405,000,000	417,500,000	417,500,000	417,500,000	417,500,000
Income Offsets	440,422,045	405,000,000	417,500,000	417,500,000	417,500,000	417,500,000
Total Resources	880,844,090	810,000,000	835,000,000	835,000,000	835,000,000	835,000,000
Expenditures						
Intra-State Transfers	440,422,045	405,000,000	417,500,000	417,500,000	417,500,000	417,500,000
Total Expenditures	440,422,045	405,000,000	417,500,000	417,500,000	417,500,000	417,500,000

Military Service Tax Refunds

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

General Fund

Appropriation Description

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

Military Service Tax Refunds 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	2,400,000	2,175,000	2,175,000	2,100,000	2,175,000	2,100,000
Estimated Revisions	(232,989)	0	0	0	0	0
Total Resources	2,167,011	2,175,000	2,175,000	2,100,000	2,175,000	2,100,000
Expenditures						
State Aid	2,167,011	2,175,000	2,175,000	2,100,000	2,175,000	2,100,000
Total Expenditures	2,167,011	2,175,000	2,175,000	2,100,000	2,175,000	2,100,000

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 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						
Multi Suspense	9,378,974	9,599,155	11,698,186	11,698,186	11,698,186	11,698,186
Total Resources	9,378,974	9,599,155	11,698,186	11,698,186	11,698,186	11,698,186
Expenditures						
Personal Services-Salaries	6,107,321	6,505,424	6,525,651	6,525,651	6,525,651	6,525,651
Personal Travel In State	5	0	0	0	0	0
Personal Travel Out of State	1,321	4,650	10,000	10,000	10,000	10,000
Office Supplies	15,446	17,550	17,550	17,550	17,550	17,550
Printing & Binding	20,532	21,870	23,220	23,220	23,220	23,220
Postage	241,258	249,750	257,850	257,850	257,850	257,850
Communications	19,346	19,700	19,500	19,500	19,500	19,500
Professional & Scientific Services	10,296	0	0	0	0	0
Outside Services	3,152	0	0	0	0	0
Reimbursement to Other Agencies	97,298	98,040	137,470	137,470	137,470	137,470
ITS Reimbursements	1,492,100	1,684,357	2,003,071	2,003,071	2,003,071	2,003,071
IT Outside Services	768,879	449,991	468,572	468,572	468,572	468,572
Gov Fund Type Transfers - Attorney General Services	168,497	172,554	172,554	172,554	172,554	172,554
Equipment - Non-Inventory	110	100	100	100	100	100
IT Equipment	433,415	375,169	2,062,648	2,062,648	2,062,648	2,062,648
Total Expenditures	9,378,974	9,599,155	11,698,186	11,698,186	11,698,186	11,698,186

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 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	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	733,410	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Reversions	572,365	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 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
Revenue, Department of	1,490,488,101	1,332,521,246	1,284,259,285	1,355,930,976	1,284,259,285	1,355,930,976
Security Deposit	82,071	83,071	1,000	83,071	1,000	83,071
Iowa Taxpayers Trust Fund Tax Credit Fund	120,056,289	91,945,270	91,050,000	91,050,000	91,050,000	91,050,000
Sales Tax Increment Fund	2,185,642	6,354,611	4,000,000	4,154,611	4,000,000	4,154,611
Business Property Tax Credit Fund	0	50,000,000	0	0	0	0
Litigation Fund	698,374	689,980	220,000	689,980	220,000	689,980
Local Income Surtax Fund	71,977	72,000	72,000	72,000	72,000	72,000
Local Transit Guest Tax	48,327,323	40,000,000	47,000,000	47,000,000	47,000,000	47,000,000
Local Sales and Services Tax	761,545,445	676,351,675	700,500,000	745,851,675	700,500,000	745,851,675
County Endowment Fund	10,758,260	10,019,286	10,020,000	10,024,286	10,020,000	10,024,286
Revenue Department Clearing	550	1,025	500	1,025	500	1,025
MVFT-Unapportioned	516,460,557	426,264,761	401,305,775	426,264,761	401,305,775	426,264,761
Motor Vehicle Fuel Tax-Refund	30,211,708	30,649,557	30,000,000	30,649,557	30,000,000	30,649,557
Democratic Preference	50,974	50,005	50,005	50,005	50,005	50,005
Republican Preference	38,932	40,005	40,005	40,005	40,005	40,005

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 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						
Intra State Receipts	120,000,000	91,945,270	91,000,000	91,000,000	91,000,000	91,000,000
Interest	56,289	0	50,000	50,000	50,000	50,000
Total Iowa Taxpayers Trust Fund Tax Credit Fund	120,056,289	91,945,270	91,050,000	91,050,000	91,050,000	91,050,000
Expenditures						
Intra-State Transfers	120,056,289	91,945,270	91,050,000	91,050,000	91,050,000	91,050,000
Total Iowa Taxpayers Trust Fund Tax Credit Fund	120,056,289	91,945,270	91,050,000	91,050,000	91,050,000	91,050,000

Sales Tax Increment Fund

Fund Description

Sales Tax Increment Fund

Sales Tax Increment 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)	0	154,611	0	154,611	0	154,611
Intra State Receipts	2,185,642	6,200,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Sales Tax Increment Fund	2,185,642	6,354,611	4,000,000	4,154,611	4,000,000	4,154,611
Expenditures						
Refunds-Sales Tax	2,031,031	6,200,000	4,000,000	4,000,000	4,000,000	4,000,000
Balance Carry Forward (Funds)	154,611	154,611	0	154,611	0	154,611
Total Sales Tax Increment Fund	2,185,642	6,354,611	4,000,000	4,154,611	4,000,000	4,154,611

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