

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 oversight and coordination

Performance Measures

Measure	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	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 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
State Appropriations	188,573,723	95,332,575	93,778,575	112,317,119	93,778,575	103,011,892
Taxes	265,708,221	325,092,421	309,493,231	325,492,419	309,493,231	325,492,419
Receipts from Other Entities	1,453,646,837	170,361,917	190,786,886	211,561,886	190,786,886	201,561,886
Interest, Dividends, Bonds & Loans	15,902,517	4,000,001	17,000,001	4,000,001	17,000,001	4,000,001
Fees, Licenses & Permits	11,601	7,101	10,101	7,101	10,101	7,101
Refunds & Reimbursements	2,209,593	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Balance and Adjustments	999,315,635	1,582,757,870	965,709,593	1,637,158,525	965,709,593	1,674,521,707
Total Resources	2,925,368,127	2,179,551,885	1,578,778,387	2,292,537,051	1,578,778,387	2,310,595,006
Expenditures						
Personal Services	3,405,823	2,935,582	2,934,386	2,934,386	2,934,386	2,934,386
Travel & Subsistence	23,553	38,620	22,000	22,000	22,000	22,000
Supplies & Materials	123,811	85,700	68,200	68,200	68,200	68,200
Contractual Services and Transfers	851,237,525	100,350,280	123,620,394	142,158,938	123,620,394	132,853,711
Equipment & Repairs	61,126	11,500	18,000	18,000	18,000	18,000
Claims & Miscellaneous	7,137,135	3,342,274	3,136,263	3,136,263	3,136,263	3,136,263
Licenses, Permits, Refunds & Other	121,675,775	103,423,155	103,423,155	103,423,155	103,423,155	103,423,155
State Aid & Credits	152,289	153,000	150,500	150,500	150,500	150,500
Plant Improvements & Additions	0	500	500	500	500	500
Appropriations	356,093,836	332,052,748	308,165,044	366,103,402	308,165,044	327,898,743
Reversions	2,699,381	0	0	0	0	0
Balance Carry Forward	1,582,757,871	1,637,158,525	1,037,239,945	1,674,521,707	1,037,239,945	1,740,089,548
Total Expenditures	2,925,368,126	2,179,551,884	1,578,778,387	2,292,537,051	1,578,778,387	2,310,595,006
Full Time Equivalents	21	21	21	21	21	21

Appropriations from General Fund

Appropriations	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Department of Management Operations	2,695,693	2,695,693	2,695,693	2,695,693	2,695,693	2,695,693
Technology Reinvestment Fund Appropriation	0	0	17,500,000	35,000,000	17,500,000	25,000,000
Transportation Equity Fund Appropriation	19,000,000	26,690,088	26,690,088	27,357,340	26,690,088	28,041,274
OCIO Rate Adjustment	99,381	0	0	0	0	0
Rebuild Iowa Infrastructure Fund Deposit from GF FY 20 Suppl	70,000,000	0	0	0	0	0
Special Olympics Fund	100,000	100,000	100,000	100,000	100,000	100,000
Appeal Board Claims	16,737,674	4,501,794	4,501,794	4,501,794	4,501,794	4,501,794
Total Management, Department of	108,632,748	33,987,575	51,487,575	69,654,827	51,487,575	60,338,761

Appropriations from Other Funds

Appropriations	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Technology Reinvestment Fund Appropriation from RIIF	18,069,975	18,550,000	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	45,000	45,000	45,000	45,000	45,000
Iowa Grants Management Implementation (TRF)	50,000	70,000	70,000	70,000	70,000	70,000
FY 2020 Emergency Appropriation	19,600,000	0	0	0	0	0
Socrata License	0	0	0	371,292	0	382,131
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	120,000	624,000	120,000	120,000	120,000	120,000
Total Management, Department of	79,940,975	61,345,000	42,291,000	42,662,292	42,291,000	42,673,131

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Appropriation	2,652,389	2,695,693	2,695,693	2,695,693	2,695,693	2,695,693
OCIO Rate Adjustment	43,304	0	0	0	0	0
Federal Support	1,946,471	1,940,119	0	0	0	0
Intra State Receipts	1,306,911	1,285,630	1,285,630	1,285,630	1,285,630	1,285,630
Gov Fund Type Transfers - Other Agencies	645	100	100	100	100	100
Fees, Licenses & Permits	1	100	100	100	100	100
Total Resources	5,949,721	5,921,642	3,981,523	3,981,523	3,981,523	3,981,523
Expenditures						
Personal Services-Salaries	2,843,877	2,788,689	2,787,493	2,787,493	2,787,493	2,787,493
Personal Travel In State	4,447	16,120	8,000	8,000	8,000	8,000
Personal Travel Out of State	1,051	12,000	3,000	3,000	3,000	3,000
Office Supplies	32,184	33,500	31,000	31,000	31,000	31,000
Printing & Binding	8,865	29,000	13,000	13,000	13,000	13,000
Postage	887	3,000	3,000	3,000	3,000	3,000
Communications	11,247	15,000	13,000	13,000	13,000	13,000
Rentals	391	2,000	2,000	2,000	2,000	2,000
Professional & Scientific Services	695,023	2,001,518	419,030	419,030	419,030	419,030
Outside Services	1,255,401	138,000	12,000	12,000	12,000	12,000
Outside Repairs/Service	40	500	500	500	500	500
Reimbursement to Other Agencies	41,421	38,000	42,000	42,000	42,000	42,000
ITS Reimbursements	431,878	186,304	160,000	160,000	160,000	160,000
IT Outside Services	69,384	45,000	56,000	56,000	56,000	56,000
Gov Fund Type Transfers - Other Agencies Services	543,976	407,000	425,000	425,000	425,000	425,000
Equipment - Non-Inventory	2,989	0	1,500	1,500	1,500	1,500
IT Equipment	6,661	0	5,000	5,000	5,000	5,000
Other Expense & Obligations	0	206,011	0	0	0	0
Total Expenditures	5,949,721	5,921,642	3,981,523	3,981,523	3,981,523	3,981,523

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	0	0	17,500,000	35,000,000	17,500,000	25,000,000
Total Resources	0	0	17,500,000	35,000,000	17,500,000	25,000,000
Expenditures						
Intra-State Transfers	0	0	17,500,000	35,000,000	17,500,000	25,000,000
Total Expenditures	0	0	17,500,000	35,000,000	17,500,000	25,000,000

Transportation Equity Fund Appropriation

General Fund

Appropriation Description

General Fund appropriation for deposit into the Transportation Equity Fund. The Fund is created in Iowa Code Chap.

257.16C, sub. 3. A transportation equity program is established to provide prioritized additional funding for school districts with a transportation cost per pupil that exceeds the statewide adjusted transportation cost per pupil for the same budget year.

Transportation Equity Fund Appropriation Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	19,000,000	26,690,088	26,690,088	27,357,340	26,690,088	28,041,274
Total Resources	19,000,000	26,690,088	26,690,088	27,357,340	26,690,088	28,041,274
Expenditures						
Intra-State Transfers	19,000,000	26,690,088	26,690,088	27,357,340	26,690,088	28,041,274
Total Expenditures	19,000,000	26,690,088	26,690,088	27,357,340	26,690,088	28,041,274

OCIO Rate Adjustment

General Fund

OCIO does not receive any additional funding. Funds are appropriated to DOM with language authorizing DOM to spread the appropriation among departments and reduce departments that would gain under the changes.

Appropriation Description

OCIO Rate Adjustment. Funding needed to eliminate the federal over-recovery currently embedded in the rates.

OCIO Rate Adjustment Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	1,300,751	0	0	0	0	0
OCIO Rate Adjustment	(1,201,370)	0	0	0	0	0
Total Resources	99,381	0	0	0	0	0
Expenditures						
Reversions	99,381	0	0	0	0	0
Total Expenditures	99,381	0	0	0	0	0

Rebuild Iowa Infrastructure Fund Deposit from GF FY 20 Suppl

General Fund

Appropriation Description

Rebuild Iowa Infrastructure Fund Deposit from the General Fund, FY 20 Supplemental.

Rebuild Iowa Infrastructure Fund Deposit from GF FY 20 Suppl Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Supplementals	70,000,000	0	0	0	0	0
Total Resources	70,000,000	0	0	0	0	0
Expenditures						
Intra-State Transfers	70,000,000	0	0	0	0	0
Total Expenditures	70,000,000	0	0	0	0	0

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Appropriation	4,500,000	4,501,794	4,501,794	4,501,794	4,501,794	4,501,794
Estimated Revisions	12,237,674	0	0	0	0	0
Total Resources	16,737,674	4,501,794	4,501,794	4,501,794	4,501,794	4,501,794
Expenditures						
Personal Services-Salaries	527,143	146,893	146,893	146,893	146,893	146,893
Personal Travel In State	3,466	9,000	9,000	9,000	9,000	9,000
State Vehicle Operation	565	500	500	500	500	500
Depreciation	13,975	0	500	500	500	500
Personal Travel Out of State	48	1,000	1,000	1,000	1,000	1,000
Office Supplies	5,174	3,000	3,000	3,000	3,000	3,000
Facility Maintenance Supplies	2,628	2,000	2,000	2,000	2,000	2,000
Equipment Maintenance Supplies	886	8,000	8,000	8,000	8,000	8,000
Professional & Scientific Supplies	618	1,000	1,000	1,000	1,000	1,000
Housing & Subsistence Supplies	102	0	500	500	500	500
Other Supplies	0	5,000	5,000	5,000	5,000	5,000
Printing & Binding	0	500	500	500	500	500
Drugs & Biologicals	1,470	0	500	500	500	500
Food	300	100	100	100	100	100
Uniforms & Related Items	1,533	500	500	500	500	500

Appeal Board Claims Financial Summary (Continued)

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Postage	69,163	100	100	100	100	100
Communications	69,409	3,000	3,000	3,000	3,000	3,000
Rentals	26,431	8,000	8,000	8,000	8,000	8,000
Utilities	581	3,000	3,000	3,000	3,000	3,000
Professional & Scientific Services	3,089,046	964,438	964,438	964,438	964,438	964,438
Outside Services	206,935	80,000	80,000	80,000	80,000	80,000
Intra-State Transfers	51	500	500	500	500	500
Advertising & Publicity	0	3,000	3,000	3,000	3,000	3,000
Outside Repairs/Service	18,419	5,000	5,000	5,000	5,000	5,000
Reimbursement to Other Agencies	0	1,000	1,000	1,000	1,000	1,000
IT Outside Services	0	2,000	2,000	2,000	2,000	2,000
Gov Fund Type Transfers - Auditor of State Services	8,621	0	1,000	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	30	1,000	1,000	1,000	1,000	1,000
Equipment	25,275	1,000	1,000	1,000	1,000	1,000
Equipment - Non-Inventory	254	500	500	500	500	500
IT Equipment	25,948	10,000	10,000	10,000	10,000	10,000
Claims	7,131,241	3,111,263	3,111,263	3,111,263	3,111,263	3,111,263
Other Expense & Obligations	5,894	25,000	25,000	25,000	25,000	25,000
Licenses	0	1,000	1,000	1,000	1,000	1,000
Fees	812	1,000	1,000	1,000	1,000	1,000
Refunds-Other	5,449,365	50,000	50,000	50,000	50,000	50,000
State Aid	23,449	3,000	3,000	3,000	3,000	3,000
Aid to Individuals	28,840	50,000	47,500	47,500	47,500	47,500
Capitals	0	500	500	500	500	500
Total Expenditures	16,737,674	4,501,794	4,501,794	4,501,794	4,501,794	4,501,794

Technology Reinvestment Fund Appropriation from RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriation from the Rebuild Iowa Infrastructure Fund for deposit into the Technology Reinvestment Fund.

Technology Reinvestment Fund Appropriation from RIIF Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	18,069,975	18,550,000	0	0	0	0
Total Resources	18,069,975	18,550,000	0	0	0	0
Expenditures						
Intra-State Transfers	18,069,975	18,550,000	0	0	0	0
Total Expenditures	18,069,975	18,550,000	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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			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

FY 2020 Emergency Appropriation

Iowa Economic Emergency Fund

Appropriation Description

FY 2020 appropriation from the Iowa Economic Emergency Fund to the Dept. of Management per Sec. 11, SF 2408.

FY 2020 Emergency Appropriation Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Supplementals	19,600,000	0	0	0	0	0
Total Resources	19,600,000	0	0	0	0	0
Expenditures						
Intra-State Transfers	17,000,000	0	0	0	0	0
Reversions	2,600,000	0	0	0	0	0
Total Expenditures	19,600,000	0	0	0	0	0

DOM Road Use Tax Fund Appropriation

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation to support the Department of Management operations.

DOM Road Use Tax Fund Appropriation Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	31,523	41,546	0	0	0	0
Appropriation	45,000	45,000	45,000	45,000	45,000	45,000
Total Resources	76,523	86,546	45,000	45,000	45,000	45,000
Expenditures						
Personal Services-Salaries	34,803	0	0	0	0	0
Intra-State Transfers	0	86,546	45,000	45,000	45,000	45,000
ITS Reimbursements	53	0	0	0	0	0
Gov Fund Type Transfers - Other Agencies Services	120	0	0	0	0	0
Balance Carry Forward (Approps)	41,546	0	0	0	0	0
Total Expenditures	76,523	86,546	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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	51,390	37,945	0	0	0	0
Appropriation	50,000	70,000	70,000	70,000	70,000	70,000
Total Resources	101,390	107,945	70,000	70,000	70,000	70,000
Expenditures						
Intra-State Transfers	63,446	107,945	70,000	70,000	70,000	70,000
Balance Carry Forward (Approps)	37,945	0	0	0	0	0
Total Expenditures	101,390	107,945	70,000	70,000	70,000	70,000

Socrata License

Technology Reinvestment Fund

Appropriation Description

Funding supports the annual Socrata licensing expense.

Socrata License Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Appropriation	0	0	0	371,292	0	382,131
Total Resources	0	0	0	371,292	0	382,131
Expenditures						
Intra-State Transfers	0	0	0	371,292	0	382,131
Total Expenditures	0	0	0	371,292	0	382,131

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	197,066	83,691	0	0	0	0
Appropriation	120,000	624,000	120,000	120,000	120,000	120,000
Total Resources	317,066	707,691	120,000	120,000	120,000	120,000
Expenditures						
Intra-State Transfers	233,374	707,691	120,000	120,000	120,000	120,000
Balance Carry Forward (Approps)	83,691	0	0	0	0	0
Total Expenditures	317,066	707,691	120,000	120,000	120,000	120,000

Fund Detail

Management, Department of Fund Detail

Funds	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Management, Department of	2,761,560,398	2,130,552,153	1,490,874,483	2,187,656,077	1,490,874,483	2,214,019,259
Iowa Skilled Worker and Job Creation Fund	63,786,926	63,386,926	63,786,926	63,786,926	63,786,926	63,786,926
Rebuild Iowa Infrastructure Fund	218,635,780	194,659,399	170,384,143	199,248,551	170,384,143	176,716,048
Cash Reserve Fund	587,900,000	588,400,000	572,668,182	588,900,000	572,668,182	589,400,000
Taxpayer Trust Fund	73,998,230	133,998,230	133,533,994	188,738,540	133,533,994	248,738,540
Iowa Economic Emergency Fund	222,588,089	203,285,117	205,588,696	186,255,966	205,588,696	173,576,868
Broadband Grant Fund	6,300,000	6,160,501	6,160,501	6,160,501	6,160,501	6,160,501
Iowa Coronavirus Relief Fund	1,251,010,173	601,774,908	0	601,774,908	0	601,774,908
Feeding Iowans Initiative	22,000,000	43,561,474	1,000,000	2,561,474	1,000,000	1,561,474
Sports Wagering Receipts Fund	1,799,734	4,699,734	3,200,000	6,149,734	3,200,000	7,599,734
Environment First Fund	42,090,250	42,090,250	42,085,849	42,090,250	42,085,849	42,090,250
Transportation Equity Fund	19,000,000	0	26,690,088	26,690,088	26,690,088	26,690,088
Consolidated Block Grants	3,625	3,625	0	3,625	0	3,625
School District Income Surtax	213,880,010	211,347,645	229,911,489	221,669,723	229,911,489	231,991,801
Technology Reinvestment Fund	18,075,830	18,555,855	17,505,855	34,997,302	17,505,855	25,300,007
Property Tax Equity and Relief Fund	20,491,749	18,628,489	18,358,760	18,628,489	18,358,760	18,628,489

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 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	36,926	36,926	36,926	36,926	36,926	36,926
Pari-Mutuel Receipts	63,745,400	63,349,998	63,749,998	63,749,998	63,749,998	63,749,998
Interest	0	1	1	1	1	1
Fees, Licenses & Permits	4,600	1	1	1	1	1
Total Iowa Skilled Worker and Job Creation Fund	63,786,926	63,386,926	63,786,926	63,786,926	63,786,926	63,786,926
Expenditures						
Appropriation	63,750,000	63,350,000	63,750,000	63,750,000	63,750,000	63,750,000
Balance Carry Forward (Funds)	36,926	36,926	36,926	36,926	36,926	36,926
Total Iowa Skilled Worker and Job Creation Fund	63,786,926	63,386,926	63,786,926	63,786,926	63,786,926	63,786,926

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	10,921,714	19,778,209	1,774,143	24,367,363	1,774,143	1,834,860
Pari-Mutuel Receipts	92,190,748	144,849,190	128,850,000	144,849,188	128,850,000	144,849,188
Intra State Receipts	93,942,096	24,025,000	20,750,000	24,025,000	20,750,000	24,025,000
Interest	14,416,615	4,000,000	17,000,000	4,000,000	17,000,000	4,000,000
Reversions	4,948,015	0	0	0	0	0
Fees, Licenses & Permits	7,000	7,000	10,000	7,000	10,000	7,000
Refunds & Reimbursements	2,209,593	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Rebuild Iowa Infrastructure Fund	218,635,780	194,659,399	170,384,143	199,248,551	170,384,143	176,716,048
Expenditures						
Appropriation	198,857,571	170,292,036	170,292,036	197,413,691	170,292,036	173,661,254
Balance Carry Forward (Funds)	19,778,209	24,367,363	92,107	1,834,860	92,107	3,054,794
Total Rebuild Iowa Infrastructure Fund	218,635,780	194,659,399	170,384,143	199,248,551	170,384,143	176,716,048

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	571,600,000	587,900,000	572,168,182	588,400,000	572,168,182	588,900,000
Adjustment to Balance Forward	16,300,000	0	0	0	0	0
Intra State Receipts	0	500,000	500,000	500,000	500,000	500,000
Total Cash Reserve Fund	587,900,000	588,400,000	572,668,182	588,900,000	572,668,182	589,400,000
Expenditures						
Balance Carry Forward (Funds)	587,900,000	588,400,000	572,668,182	588,900,000	572,668,182	589,400,000
Total Cash Reserve Fund	587,900,000	588,400,000	572,668,182	588,900,000	572,668,182	589,400,000

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	13,533,994	73,998,230	73,533,994	128,738,540	73,533,994	188,738,540
Adjustment to Balance Forward	60,000,000	0	0	0	0	0
Intra State Receipts	0	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000
Interest	464,236	0	0	0	0	0
Total Taxpayer Trust Fund	73,998,230	133,998,230	133,533,994	188,738,540	133,533,994	248,738,540
Expenditures						
Appropriation	0	5,259,690	5,259,690	0	5,259,690	0
Balance Carry Forward (Funds)	73,998,230	128,738,540	128,274,304	188,738,540	128,274,304	248,738,540
Total Taxpayer Trust Fund	73,998,230	133,998,230	133,533,994	188,738,540	133,533,994	248,738,540

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	185,575,378	189,471,799	191,775,378	172,442,648	191,775,378	159,763,550
Adjustment to Balance Forward	17,412,711	0	0	0	0	0
Intra State Receipts	17,000,000	13,813,318	13,813,318	13,813,318	13,813,318	13,813,318
Reversions	2,600,000	0	0	0	0	0
Total Iowa Economic Emergency Fund	222,588,089	203,285,117	205,588,696	186,255,966	205,588,696	173,576,868
Expenditures						
Appropriation	33,116,290	30,842,469	7,613,318	26,492,416	7,613,318	21,803,838
Balance Carry Forward (Funds)	189,471,799	172,442,648	197,975,378	159,763,550	197,975,378	151,773,030
Total Iowa Economic Emergency Fund	222,588,089	203,285,117	205,588,696	186,255,966	205,588,696	173,576,868

Broadband Grant Fund

Fund Description

The Broadband Grants fund shall consist of moneys available to and obtained or accepted by the office. Moneys in

the fund are appropriated to the OCIO to be used for the grant program. The grants are awarded to communications service providers that reduce or eliminate targeted service areas by installing broadband infrastructure in targeted areas.

Broadband Grant Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Intra State Receipts	6,300,000	6,160,501	6,160,501	6,160,501	6,160,501	6,160,501
Total Broadband Grant Fund	6,300,000	6,160,501	6,160,501	6,160,501	6,160,501	6,160,501
Expenditures						
Outside Services	139,499	6,160,501	6,160,500	6,160,500	6,160,500	6,160,500
Intra-State Transfers	6,160,501	0	1	1	1	1
Total Broadband Grant Fund	6,300,000	6,160,501	6,160,501	6,160,501	6,160,501	6,160,501

Iowa Coronavirus Relief Fund

Fund Description

The CARES Act established the Coronavirus Relief Fund which provided federal funding to Iowa. CARES Act funding may only be used to cover costs that

1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;

2. were not accounted for in the budget most recently approved as of March 27, 2020 (the

date of enactment of the CARES Act) for the State or government; and

3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Iowa Coronavirus Relief Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	0	601,774,908	0	601,774,908	0	601,774,908
Federal Support	1,250,000,000	0	0	0	0	0
Interest	1,010,173	0	0	0	0	0
Total Iowa Coronavirus Relief Fund	1,251,010,173	601,774,908	0	601,774,908	0	601,774,908
Expenditures						
Intra-State Transfers	649,235,265	0	0	0	0	0
Balance Carry Forward (Funds)	601,774,908	601,774,908	0	601,774,908	0	601,774,908
Total Iowa Coronavirus Relief Fund	1,251,010,173	601,774,908	0	601,774,908	0	601,774,908

Feeding Iowans Initiative

Fund Description

Feeding Iowans Initiative Fund. Monies in the Fund are intended to help Iowa food pantries and food banks meet

increasing demands due to the COVID-19 pandemic by increasing refrigeration capacity to offer more perishable, locally-grown foods, increasing the supply of meat available, and funding bulk purchase or repackaging of food products and supplies.

Feeding Iowans Initiative Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	0	3,561,474	1,000,000	2,561,474	1,000,000	1,561,474
Intra State Receipts	22,000,000	40,000,000	0	0	0	0
Total Feeding Iowans Initiative	22,000,000	43,561,474	1,000,000	2,561,474	1,000,000	1,561,474
Expenditures						
Personal Services-Salaries	22,181	0	0	0	0	0
Personal Travel In State	37,600	300,000	0	0	0	0
Office Supplies	818	0	0	0	0	0
Professional & Scientific Supplies	11,152,123	1,000,000	0	0	0	0
Housing & Subsistence Supplies	2,157	0	0	0	0	0
Other Supplies	17,188	0	0	0	0	0
Communications	5,435	0	0	0	0	0
Rentals	4,962	100,000	0	0	0	0
Professional & Scientific Services	46,804	0	0	0	0	0
Outside Services	4,887,060	4,600,000	1,000,000	1,000,000	1,000,000	1,000,000
Intra-State Transfers	448,449	15,000,000	0	0	0	0
Equipment	1,810,651	0	0	0	0	0
Equipment - Non-Inventory	165	0	0	0	0	0
State Aid	0	10,000,000	0	0	0	0
Balance Carry Forward (Funds)	3,561,474	2,561,474	0	1,561,474	0	561,474
Gov Fund Type Transfers - Other Agencies Services	2,934	10,000,000	0	0	0	0
Total Feeding Iowans Initiative	22,000,000	43,561,474	1,000,000	2,561,474	1,000,000	1,561,474

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	85,849	90,250	85,849	90,250	85,849	90,250
Intra State Receipts	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Reversions	4,401	0	0	0	0	0
Total Environment First Fund	42,090,250	42,090,250	42,085,849	42,090,250	42,085,849	42,090,250
Expenditures						
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)	90,250	90,250	85,849	90,250	85,849	90,250
Total Environment First Fund	42,090,250	42,090,250	42,085,849	42,090,250	42,085,849	42,090,250

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	5,855	5,855	5,855	(2,698)	5,855	300,007
Intra State Receipts	18,069,975	18,550,000	17,500,000	35,000,000	17,500,000	25,000,000
Total Technology Reinvestment Fund	18,075,830	18,555,855	17,505,855	34,997,302	17,505,855	25,300,007
Expenditures						
Appropriation	18,069,975	18,558,553	17,500,000	34,697,295	17,500,000	24,933,651
Balance Carry Forward (Funds)	5,855	(2,698)	5,855	300,007	5,855	366,356
Total Technology Reinvestment Fund	18,075,830	18,555,855	17,505,855	34,997,302	17,505,855	25,300,007

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 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	10,111,010	10,380,739	10,111,010	10,380,739	10,111,010	10,380,739
Intra State Receipts	10,380,739	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750
Total Property Tax Equity and Relief Fund	20,491,749	18,628,489	18,358,760	18,628,489	18,358,760	18,628,489
Expenditures						
Intra-State Transfers	10,111,010	8,247,750	8,247,750	8,247,750	8,247,750	8,247,750
Balance Carry Forward (Funds)	10,380,739	10,380,739	10,111,010	10,380,739	10,111,010	10,380,739
Total Property Tax Equity and Relief Fund	20,491,749	18,628,489	18,358,760	18,628,489	18,358,760	18,628,489