

# **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 2019	FY 2020	FY 2021	FY 2021
	Actuals Achieved	Current Year Budget Estimate Target	Total Department Request Target	Total Governor's Recommended Target
Percent of Tax Levies Certified by June 15	100	100	100	100
Percent of Accurate State School Aid Payments	100	100	100	100
Percent of Time I-3 Budget System is Operational	100	100	100	100

## Financial Summary

Object Category	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
State Appropriations	192,920,858	86,736,049	85,986,693	89,921,322
Taxes	329,007,455	330,693,231	337,183,231	330,693,231
Receipts from Other Entities	216,881,642	166,606,892	185,806,892	202,536,917
Interest, Dividends, Bonds & Loans	15,887,775	16,000,001	12,000,001	17,000,001
Fees, Licenses & Permits	26,758	10,101	10,101	10,101
Refunds & Reimbursements	2,209,594	2,000,000	2,208,000	2,000,000
Miscellaneous	11,366	0	0	0
Beginning Balance and Adjustments	805,298,722	898,118,690	781,344,950	964,813,218
<b>Total Resources</b>	<b>1,562,244,172</b>	<b>1,500,164,964</b>	<b>1,404,539,868</b>	<b>1,606,974,790</b>
<b>Expenditures</b>				
Personal Services	3,849,736	2,963,267	2,931,744	2,967,373
Travel & Subsistence	41,244	38,620	38,620	38,620
Supplies & Materials	123,295	85,700	85,700	85,700
Contractual Services and Transfers	216,791,164	91,741,441	109,843,010	108,267,010
Equipment & Repairs	5,497	11,500	11,500	11,500
Claims & Miscellaneous	3,210,473	3,344,318	3,344,318	3,344,318
Licenses, Permits, Refunds & Other	107,002,237	103,423,155	103,423,155	103,423,155
State Aid & Credits	150,831	3,053,000	3,053,000	8,528,000
Plant Improvements & Additions	0	500	500	500
Appropriations	332,951,004	330,590,864	330,590,864	318,377,823
Reversions	0	99,381	0	0
Balance Carry Forward	898,118,690	964,813,218	851,217,457	1,061,930,791
<b>Total Expenditures</b>	<b>1,562,244,171</b>	<b>1,500,164,964</b>	<b>1,404,539,868</b>	<b>1,606,974,790</b>
Full Time Equivalents	21	21	21	21

## Appropriations from General Fund

Appropriations	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
Department of Management Operations	2,527,389	2,695,693	2,695,693	2,729,528
Technology Reinvestment Fund Appropriation	0	0	17,500,000	0
Cash Reserve Fund Appropriation	113,100,000	0	0	0
Transportation Equity Fund Appropriation	11,200,000	19,000,000	19,000,000	24,475,000
OCIO Rate Adjustment	0	99,381	0	0
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	8,822,469	4,500,000	4,500,000	4,501,794
<b>Total Management, Department of</b>	<b>135,749,858</b>	<b>26,395,074</b>	<b>43,795,693</b>	<b>31,806,322</b>

## Appropriations from Other Funds

<b>Appropriations</b>	<b>FY 2019 Actuals</b>	<b>FY 2020 Current Year Budget Estimate</b>	<b>FY 2021 Total Department Request</b>	<b>FY 2021 Total Governor's Recommended</b>
Technology Reinvestment Fund Appropriation from RIF	14,400,000	18,069,975	0	35,000,000
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Transparency Project	45,000	45,000	45,000	45,000
Iowa Grants Management Implementation (TRF)	70,000	50,000	70,000	70,000
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	22,320,000
Local Government Budget & Property Tax System Upgrade/Redesi	600,000	120,000	20,000	624,000
<b>Total Management, Department of</b>	<b>57,171,000</b>	<b>60,340,975</b>	<b>42,191,000</b>	<b>58,115,000</b>

## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,527,389	2,652,389	2,695,693	2,695,693
Salary Adjustment	0	0	0	33,835
OCIO Rate Adjustment	0	43,304	0	0
Federal Support	203,097	1,940,119	1,940,119	1,940,119
Intra State Receipts	2,100,116	1,285,630	1,285,630	1,285,630
Gov Fund Type Transfers - Other Agencies	1,435	100	100	100
Fees, Licenses & Permits	12,158	100	100	100
Other	11,366	0	0	0
<b>Total Resources</b>	<b>4,855,562</b>	<b>5,921,642</b>	<b>5,921,642</b>	<b>5,955,477</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,642,485	2,788,689	2,788,689	2,822,524
Personal Travel In State	23,535	16,120	16,120	16,120
Personal Travel Out of State	4,695	12,000	12,000	12,000
Office Supplies	29,283	33,500	33,500	33,500
Printing & Binding	10,569	29,000	29,000	29,000
Postage	1,290	3,000	3,000	3,000
Communications	12,799	15,000	15,000	15,000
Rentals	1,884	2,000	2,000	2,000
Professional & Scientific Services	507,170	2,001,518	2,001,518	2,001,518
Outside Services	264,108	138,000	138,000	138,000
Outside Repairs/Service	80	500	500	500
Reimbursement to Other Agencies	38,876	38,000	38,000	38,000
ITS Reimbursements	641,006	186,304	186,304	186,304
IT Outside Services	53,531	45,000	45,000	45,000
Gov Fund Type Transfers - Other Agencies Services	623,233	407,000	407,000	407,000
Equipment	619	0	0	0
Equipment - Non-Inventory	399	0	0	0
Other Expense & Obligations	0	206,011	206,011	206,011
<b>Total Expenditures</b>	<b>4,855,562</b>	<b>5,921,642</b>	<b>5,921,642</b>	<b>5,955,477</b>

## 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 2019 Actuals	FY 2020	FY 2021	FY 2021
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	0	0	17,500,000	0
Total Resources	0	0	17,500,000	0
<b>Expenditures</b>				
Intra-State Transfers	0	0	17,500,000	0
Total Expenditures	0	0	17,500,000	0

**Cash Reserve Fund Appropriation**

General Fund

the Cash Reserve Fund as directed by the Iowa Legislature.

**Appropriation Description**

General Fund appropriation to the Cash Reserve Fund. The GF appropriation is intended to reimburse

**Cash Reserve Fund Appropriation Financial Summary**

<b>Object Class</b>	<b>FY 2019 Actuals</b>	<b>FY 2020 Current Year Budget Estimate</b>	<b>FY 2021 Total Department Request</b>	<b>FY 2021 Total Governor's Recommended</b>
<b>Resources</b>				
Appropriation	113,100,000	0	0	0
<b>Total Resources</b>	<b>113,100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
Intra-State Transfers	113,100,000	0	0	0
<b>Total Expenditures</b>	<b>113,100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Appropriation	11,200,000	19,000,000	19,000,000	24,475,000
Total Resources	11,200,000	19,000,000	19,000,000	24,475,000
<b>Expenditures</b>				
Intra-State Transfers	11,200,000	19,000,000	19,000,000	19,000,000
State Aid	0	0	0	5,475,000
Total Expenditures	11,200,000	19,000,000	19,000,000	24,475,000

## OCIO Rate Adjustment

### General Fund

### Appropriation Description

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

rates. 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.

### OCIO Rate Adjustment Financial Summary

Object Class	FY 2019 Actuals	FY 2020	FY 2021	FY 2021
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	0	1,300,751	0	0
OCIO Rate Adjustment	0	(1,201,370)	0	0
Total Resources	0	99,381	0	0
<b>Expenditures</b>				
Reversions	0	99,381	0	0
Total Expenditures	0	99,381	0	0

**Special Olympics Fund**

General Fund

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

**Appropriation Description**

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

**Special Olympics Fund Financial Summary**

<b>Object Class</b>	<b>FY 2019 Actuals</b>	<b>FY 2020 Current Year Budget Estimate</b>	<b>FY 2021 Total Department Request</b>	<b>FY 2021 Total Governor's Recommended</b>
<b>Resources</b>				
Appropriation	100,000	100,000	100,000	100,000
<b>Total Resources</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Expenditures</b>				
State Aid	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

## 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 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,000,000	4,500,000	4,500,000	4,500,000
Estimated Revisions	5,822,469	0	0	0
Salary Adjustment	0	0	0	1,794
<b>Total Resources</b>	<b>8,822,469</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,501,794</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,172,277	143,055	143,055	144,849
Personal Travel In State	6,976	9,000	9,000	9,000
State Vehicle Operation	1,183	500	500	500
Personal Travel Out of State	4,854	1,000	1,000	1,000
Office Supplies	3,409	3,000	3,000	3,000
Facility Maintenance Supplies	538	2,000	2,000	2,000
Equipment Maintenance Supplies	3,081	8,000	8,000	8,000
Professional & Scientific Supplies	64,583	1,000	1,000	1,000
Other Supplies	10,407	5,000	5,000	5,000
Printing & Binding	0	500	500	500
Food	0	100	100	100

## Appeal Board Claims Financial Summary (Continued)

Object Class	FY 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Uniforms & Related Items	111	500	500	500
Postage	25	100	100	100
Communications	12,772	3,000	3,000	3,000
Rentals	33,509	8,000	8,000	8,000
Utilities	30,145	3,000	3,000	3,000
Professional & Scientific Services	3,792,508	964,438	964,438	964,438
Outside Services	134,145	80,000	80,000	80,000
Intra-State Transfers	0	500	500	500
Advertising & Publicity	730	3,000	3,000	3,000
Outside Repairs/Service	16,329	5,000	5,000	5,000
Reimbursement to Other Agencies	2,188	1,000	1,000	1,000
IT Outside Services	17,018	2,000	2,000	2,000
Gov Fund Type Transfers - Other Agencies Services	7,479	1,000	1,000	1,000
Equipment	421	1,000	1,000	1,000
Equipment - Non-Inventory	0	500	500	500
IT Equipment	4,058	10,000	10,000	10,000
Claims	3,209,819	3,113,307	3,113,307	3,113,307
Other Expense & Obligations	654	25,000	25,000	25,000
Licenses	34	1,000	1,000	1,000
Fees	3,070	1,000	1,000	1,000
Refunds-Other	239,315	50,000	50,000	50,000
State Aid	2,916	3,000	3,000	3,000
Aid to Individuals	47,915	50,000	50,000	50,000
Capitals	0	500	500	500
<b>Total Expenditures</b>	<b>8,822,469</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,501,794</b>

## Technology Reinvestment Fund Appropriation from RIF

### 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 RIF Financial Summary

Object Class	FY 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	14,400,000	18,069,975	0	35,000,000
Total Resources	14,400,000	18,069,975	0	35,000,000
<b>Expenditures</b>				
Intra-State Transfers	14,400,000	18,069,975	0	35,000,000
Total Expenditures	14,400,000	18,069,975	0	35,000,000

## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Appropriation	42,000,000	42,000,000	42,000,000	22,320,000
Total Resources	42,000,000	42,000,000	42,000,000	22,320,000
<b>Expenditures</b>				
Intra-State Transfers	42,000,000	42,000,000	42,000,000	22,320,000
Total Expenditures	42,000,000	42,000,000	42,000,000	22,320,000

## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Appropriation	56,000	56,000	56,000	56,000
Total Resources	56,000	56,000	56,000	56,000
<b>Expenditures</b>				
Intra-State Transfers	56,000	56,000	56,000	56,000
Total Expenditures	56,000	56,000	56,000	56,000



## Transparency Project

### Technology Reinvestment Fund

portal 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

## Transparency Project Financial Summary

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	21,496	31,523	0	0
Appropriation	45,000	45,000	45,000	45,000
<b>Total Resources</b>	<b>66,496</b>	<b>76,523</b>	<b>45,000</b>	<b>45,000</b>
<b>Expenditures</b>				
Personal Services-Salaries	34,973	31,523	0	0
Intra-State Transfers	0	45,000	45,000	45,000
Balance Carry Forward (Approps)	31,523	0	0	0
<b>Total Expenditures</b>	<b>66,496</b>	<b>76,523</b>	<b>45,000</b>	<b>45,000</b>

## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	38,557	51,390	0	0
Appropriation	70,000	50,000	70,000	70,000
<b>Total Resources</b>	<b>108,557</b>	<b>101,390</b>	<b>70,000</b>	<b>70,000</b>
<b>Expenditures</b>				
Professional & Scientific Services	0	50,000	0	0
Intra-State Transfers	57,167	51,390	70,000	70,000
Balance Carry Forward (Approps)	51,390	0	0	0
<b>Total Expenditures</b>	<b>108,557</b>	<b>101,390</b>	<b>70,000</b>	<b>70,000</b>

## 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 the 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	91,741	197,066	0	0
Appropriation	600,000	120,000	20,000	624,000
<b>Total Resources</b>	<b>691,741</b>	<b>317,066</b>	<b>20,000</b>	<b>624,000</b>
<b>Expenditures</b>				
Intra-State Transfers	494,675	197,066	20,000	624,000
ITS Reimbursements	0	120,000	0	0
Balance Carry Forward (Approps)	197,066	0	0	0
<b>Total Expenditures</b>	<b>691,741</b>	<b>317,066</b>	<b>20,000</b>	<b>624,000</b>

## Fund Detail

### Management, Department of Fund Detail

Funds	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
Management, Department of	1,366,843,346	1,411,222,987	1,321,627,226	1,520,127,519
Iowa Skilled Worker and Job Creation Fund	63,786,926	63,786,926	63,786,927	63,786,926
Rebuild Iowa Infrastructure Fund	204,584,315	199,731,714	199,136,057	190,684,143
Cash Reserve Fund	571,668,182	572,168,182	443,925,001	572,668,182
Taxpayer Trust Fund	21,933,608	73,533,994	73,533,994	133,533,994
Iowa Economic Emergency Fund	204,700,001	199,388,696	204,313,318	205,588,696
Broadband Grant Fund	0	1,300,000	6,300,000	6,300,000
Federal Economic Stimulus and Jobs Holding Fund	5,756	0	0	0
Sports Wagering Receipts Fund	0	3,200,000	3,200,000	3,200,000
Environment First Fund	42,085,850	42,085,849	42,085,850	42,085,849
Transportation Equity Fund	11,200,000	0	19,000,000	19,000,000
Consolidated Block Grants	3,625	3,625	0	3,625
School District Income Surtax	212,655,997	219,589,411	229,911,489	229,911,489
Technology Reinvestment Fund	14,419,635	18,075,830	18,075,830	35,005,855
Property Tax Equity and Relief Fund	19,799,452	18,358,760	18,358,760	18,358,760

### 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	36,926	36,926	36,927	36,926
Pari-Mutuel Receipts	63,747,600	63,749,998	63,749,998	63,749,998
Interest	0	1	1	1
Fees, Licenses & Permits	2,400	1	1	1
Total Iowa Skilled Worker and Job Creation Fund	63,786,926	63,786,926	63,786,927	63,786,926
<b>Expenditures</b>				
Appropriation	63,750,000	63,750,000	63,750,000	63,750,000
Balance Carry Forward (Funds)	36,926	36,926	36,927	36,926
Total Iowa Skilled Worker and Job Creation Fund	63,786,926	63,786,926	63,786,927	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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	10,882,658	10,921,714	7,428,057	874,143
Pari-Mutuel Receipts	152,810,479	150,050,000	156,540,000	150,050,000
Intra State Receipts	21,395,108	20,750,000	20,950,000	20,750,000
Interest	15,728,014	16,000,000	12,000,000	17,000,000
Reversions	1,546,263	0	0	0
Fees, Licenses & Permits	12,200	10,000	10,000	10,000
Refunds & Reimbursements	2,209,594	2,000,000	2,208,000	2,000,000
<b>Total Rebuild Iowa Infrastructure Fund</b>	<b>204,584,315</b>	<b>199,731,714</b>	<b>199,136,057</b>	<b>190,684,143</b>
<b>Expenditures</b>				
Appropriation	193,662,601	198,857,571	198,857,571	189,400,206
Balance Carry Forward (Funds)	10,921,714	874,143	278,486	1,283,937
<b>Total Rebuild Iowa Infrastructure Fund</b>	<b>204,584,315</b>	<b>199,731,714</b>	<b>199,136,057</b>	<b>190,684,143</b>

### Cash Reserve Fund

money so allocated is returned by the end of the fiscal year.

#### Fund Description

This fund is established per Iowa Code Section 8.56 to be used for cash flow purposes provided that

### Cash Reserve Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	442,493,183	571,668,182	443,425,001	572,168,182
Adjustment to Balance Forward	16,074,999	0	0	0
Intra State Receipts	113,100,000	500,000	500,000	500,000
<b>Total Cash Reserve Fund</b>	<b>571,668,182</b>	<b>572,168,182</b>	<b>443,925,001</b>	<b>572,668,182</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	571,668,182	572,168,182	443,925,001	572,668,182
<b>Total Cash Reserve Fund</b>	<b>571,668,182</b>	<b>572,168,182</b>	<b>443,925,001</b>	<b>572,668,182</b>

### 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	8,373,882	13,533,994	13,533,994	73,533,994
Adjustment to Balance Forward	13,400,000	0	0	0
Intra State Receipts	0	60,000,000	60,000,000	60,000,000
Interest	159,726	0	0	0
<b>Total Taxpayer Trust Fund</b>	<b>21,933,608</b>	<b>73,533,994</b>	<b>73,533,994</b>	<b>133,533,994</b>
<b>Expenditures</b>				
Intra-State Transfers	8,399,615	0	0	0
Balance Carry Forward (Funds)	13,533,994	73,533,994	73,533,994	133,533,994
<b>Total Taxpayer Trust Fund</b>	<b>21,933,608</b>	<b>73,533,994</b>	<b>73,533,994</b>	<b>133,533,994</b>

## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	177,926,811	185,575,378	190,500,000	191,775,378
Adjustment to Balance Forward	26,773,190	0	0	0
Intra State Receipts	0	13,813,318	13,813,318	13,813,318
<b>Total Iowa Economic Emergency Fund</b>	<b>204,700,001</b>	<b>199,388,696</b>	<b>204,313,318</b>	<b>205,588,696</b>
<b>Expenditures</b>				
Appropriation	19,124,623	7,613,318	7,613,318	7,613,318
Balance Carry Forward (Funds)	185,575,378	191,775,378	196,700,000	197,975,378
<b>Total Iowa Economic Emergency Fund</b>	<b>204,700,001</b>	<b>199,388,696</b>	<b>204,313,318</b>	<b>205,588,696</b>

## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	0	1,300,000	6,300,000	6,300,000
Total Broadband Grant Fund	0	1,300,000	6,300,000	6,300,000
<b>Expenditures</b>				
Outside Services	0	0	6,300,000	6,300,000
Capitals	0	1,300,000	0	0
Total Broadband Grant Fund	0	1,300,000	6,300,000	6,300,000

## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	85,850	85,849	85,850	85,849
Intra State Receipts	42,000,000	42,000,000	42,000,000	42,000,000
Total Environment First Fund	42,085,850	42,085,849	42,085,850	42,085,849
<b>Expenditures</b>				
Appropriation	42,000,000	42,000,000	42,000,000	22,320,000
Balance Carry Forward (Funds)	85,849	85,849	85,850	19,765,849
Total Environment First Fund	42,085,849	42,085,849	42,085,850	42,085,849

## 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	19,635	5,855	5,855	5,855
Intra State Receipts	14,400,000	18,069,975	18,069,975	35,000,000
<b>Total Technology Reinvestment Fund</b>	<b>14,419,635</b>	<b>18,075,830</b>	<b>18,075,830</b>	<b>35,005,855</b>
<b>Expenditures</b>				
Appropriation	14,413,780	18,069,975	18,069,975	34,994,299
Balance Carry Forward (Funds)	5,855	5,855	5,855	11,556
<b>Total Technology Reinvestment Fund</b>	<b>14,419,635</b>	<b>18,075,830</b>	<b>18,075,830</b>	<b>35,005,855</b>

## Property Tax Equity and Relief Fund

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

### Fund Description

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

## Property Tax Equity and Relief Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	7,318,108	10,111,010	10,111,010	10,111,010
Intra State Receipts	12,481,344	8,247,750	8,247,750	8,247,750
<b>Total Property Tax Equity and Relief Fund</b>	<b>19,799,452</b>	<b>18,358,760</b>	<b>18,358,760</b>	<b>18,358,760</b>
<b>Expenditures</b>				
Intra-State Transfers	9,688,442	8,247,750	8,247,750	8,247,750
Balance Carry Forward (Funds)	10,111,010	10,111,010	10,111,010	10,111,010
<b>Total Property Tax Equity and Relief Fund</b>	<b>19,799,452</b>	<b>18,358,760</b>	<b>18,358,760</b>	<b>18,358,760</b>