

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 2017 Actuals Achieved	FY 2018	FY 2019	FY 2019
		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 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
State Appropriations	49,473,844	91,361,018	176,981,018	124,708,389
Taxes	318,354,976	332,633,231	331,748,731	335,533,231
Receipts from Other Entities	77,221,079	83,635,211	82,733,883	94,302,018
Interest, Dividends, Bonds & Loans	6,567,539	6,253,848	4,503,848	6,253,848
Fees, Licenses & Permits	5,016,400	1,010,001	1,000,001	10,001
Refunds & Reimbursements	2,209,596	2,208,000	2,656,019	2,208,000
Miscellaneous	12,500	0	0	0
Beginning Balance and Adjustments	882,647,781	723,094,543	864,114,965	735,135,207
Total Resources	1,341,503,714	1,240,195,852	1,463,738,465	1,298,150,694
Expenditures				
Personal Services	2,934,637	2,847,601	2,847,601	2,847,601
Travel & Subsistence	24,153	39,000	39,000	39,000
Supplies & Materials	40,104	57,800	57,800	57,800
Contractual Services and Transfers	200,230,903	96,004,617	181,580,067	129,315,692
Equipment & Repairs	40,460	15,200	15,200	15,200
Claims & Miscellaneous	3,469,757	1,666,233	1,666,233	1,666,233
Licenses, Permits, Refunds & Other	103,151,365	103,477,155	103,477,155	103,477,155
State Aid & Credits	200,733	153,000	153,000	153,000
Plant Improvements & Additions	25	0	0	0
Budget Adjustments	0	0	0	(22,629)
Appropriations	308,317,023	300,800,039	300,800,039	325,330,177
Reversions	10	0	0	0
Balance Carry Forward	723,094,544	735,135,207	873,102,370	735,271,465
Total Expenditures	1,341,503,714	1,240,195,852	1,463,738,465	1,298,150,694
Full Time Equivalents	22	21	21	21

Appropriations from General Fund

Appropriations	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Department of Management Operations	2,510,018	2,510,018	2,510,018	2,487,389
Technology Reinvestment Fund Appropriation	0	0	17,500,000	0
Cash Reserve Fund Appropriation	0	20,000,000	111,100,000	55,550,000
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	4,712,826	3,000,000	3,000,000	3,000,000
Economic Emergency Fund Appropriation	0	13,000,000	0	0
Total Management, Department of	7,322,844	38,610,018	134,210,018	61,137,389

Appropriations from Other Funds

Appropriations	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Technology Reinvestment Fund Appropriation from RIF	0	10,000,000	0	20,800,000
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Transparency Project	0	45,000	45,000	45,000
Iowa Grants Management Implementation	50,000	0	0	0
Iowa Grants Management Implementation (TRF)	0	50,000	70,000	70,000
Transparency Project - RIF	45,000	0	0	0
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Local Government Budget & Property Tax System Upgrade/Redesi	0	600,000	600,000	600,000
Total Management, Department of	42,151,000	52,751,000	42,771,000	63,571,000

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	2,537,086	2,510,018	2,510,018	2,487,389
Legislative Reductions	(27,068)	0	0	0
Intra State Receipts	1,520,273	1,235,633	1,235,633	1,235,633
Gov Fund Type Transfers - Other Agencies	935	500	500	500
Other	12,500	0	0	0
Total Resources	4,043,726	3,746,151	3,746,151	3,723,522
Expenditures				
Personal Services-Salaries	2,653,556	2,710,168	2,710,168	2,710,168
Personal Travel In State	12,326	22,500	22,500	22,500
Personal Travel Out of State	1,072	6,000	6,000	6,000
Office Supplies	3,473	29,500	29,500	29,500
Professional & Scientific Supplies	223	100	100	100
Printing & Binding	7,549	5,000	5,000	5,000
Postage	1,976	3,000	3,000	3,000
Communications	14,031	15,000	15,000	15,000
Rentals	100	3,000	3,000	3,000
Professional & Scientific Services	479,490	424,030	424,030	424,030
Outside Services	15,963	20,000	20,000	20,000
Intra-State Transfers	0	50	50	50
Outside Repairs/Service	330	100	100	100
Reimbursement to Other Agencies	37,965	31,000	31,000	31,000
ITS Reimbursements	168,794	84,002	84,002	84,002
IT Outside Services	55,877	1	1	1
Gov Fund Type Transfers - Auditor of State Services	0	1,500	1,500	1,500
Gov Fund Type Transfers - Other Agencies Services	557,999	386,500	386,500	386,500
Equipment	0	100	100	100
Office Equipment	0	1,000	1,000	1,000
Equipment - Non-Inventory	32,993	0	0	0
IT Equipment	0	3,600	3,600	3,600
Reversions	10	0	0	0
Recommendation Adjustment	0	0	0	(22,629)
Total Expenditures	4,043,726	3,746,151	3,746,151	3,723,522

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	0	0	17,500,000	0
Total Resources	0	0	17,500,000	0
Expenditures				
Intra-State Transfers	0	0	17,500,000	0
Total Expenditures	0	0	17,500,000	0

Cash Reserve Fund Appropriation

General Fund

partially reimburse the Cash Reserve Fund for the FY 2017 transfer to the General Fund in SF 516.

Appropriation Description

General Fund appropriation to the Cash Reserve Fund for FY 2018. The appropriation is intended to

Cash Reserve Fund Appropriation Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	0	20,000,000	111,100,000	55,550,000
Total Resources	0	20,000,000	111,100,000	55,550,000
Expenditures				
Intra-State Transfers	0	20,000,000	111,100,000	55,550,000
Total Expenditures	0	20,000,000	111,100,000	55,550,000

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

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	100,000	100,000	100,000	100,000
Total Resources	100,000	100,000	100,000	100,000
Expenditures				
State Aid	100,000	100,000	100,000	100,000
Total Expenditures	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 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,000,000	3,000,000	3,000,000	3,000,000
Estimated Revisions	1,744,832	0	0	0
Legislative Reductions	(32,006)	0	0	0
Total Resources	4,712,826	3,000,000	3,000,000	3,000,000
Expenditures				
Personal Services-Salaries	211,798	137,433	137,433	137,433
Personal Travel In State	6,128	9,000	9,000	9,000
State Vehicle Operation	4,627	500	500	500
Personal Travel Out of State	0	1,000	1,000	1,000
Office Supplies	4,195	3,000	3,000	3,000
Facility Maintenance Supplies	5,946	2,000	2,000	2,000
Equipment Maintenance Supplies	5,683	8,000	8,000	8,000
Professional & Scientific Supplies	5,234	1,000	1,000	1,000
Other Supplies	4,443	5,000	5,000	5,000
Printing & Binding	832	500	500	500

Appeal Board Claims Financial Summary (Continued)

Object Class	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Food	270	100	100	100
Uniforms & Related Items	242	500	500	500
Postage	36	100	100	100
Communications	4,666	3,000	3,000	3,000
Rentals	7,446	17,000	17,000	17,000
Utilities	3,121	3,000	3,000	3,000
Professional & Scientific Services	775,051	892,634	892,634	892,634
Outside Services	71,312	50,000	50,000	50,000
Intra-State Transfers	0	3,000	3,000	3,000
Advertising & Publicity	23	3,000	3,000	3,000
Outside Repairs/Service	5,083	22,000	22,000	22,000
Reimbursement to Other Agencies	0	1,000	1,000	1,000
IT Outside Services	0	500	500	500
Gov Fund Type Transfers - Other Agencies Services	0	1,000	1,000	1,000
Equipment - Non-Inventory	231	500	500	500
IT Equipment	7,237	10,000	10,000	10,000
Claims	3,469,632	1,616,233	1,616,233	1,616,233
Other Expense & Obligations	125	50,000	50,000	50,000
Licenses	28	1,000	1,000	1,000
Fees	385	5,000	5,000	5,000
Refunds-Other	18,293	100,000	100,000	100,000
State Aid	0	3,000	3,000	3,000
Aid to Individuals	100,733	50,000	50,000	50,000
Capitals	25	0	0	0
Total Expenditures	4,712,826	3,000,000	3,000,000	3,000,000

Economic Emergency Fund Appropriation

General Fund

Appropriation Description

Appropriation set up under Iowa Code 8.55, section 3, subsection c, numbered paragraph d, under which

is there is a transfer from the Economic Emergency Fund in a prior year to balance out the General Fund, an appropriation in the current year is established of the same amount from the General Fund to the EEF of the same amount.

Economic Emergency Fund Appropriation Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	0	13,000,000	0	0
Total Resources	0	13,000,000	0	0
Expenditures				
Intra-State Transfers	0	13,000,000	0	0
Total Expenditures	0	13,000,000	0	0

Technology Reinvestment Fund Appropriation from RIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

Technology Reinvestment Fund Appropriation from RIF Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	0	10,000,000	0	20,800,000
Total Resources	0	10,000,000	0	20,800,000
Expenditures				
Intra-State Transfers	0	10,000,000	0	20,800,000
Total Expenditures	0	10,000,000	0	20,800,000

Iowa Grants Management Implementation

Rebuild Iowa Infrastructure 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 Financial Summary

Object Class	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	50,000	44,550	0	0
Appropriation	50,000	0	0	0
Total Resources	100,000	44,550	0	0
Expenditures				
Personal Services-Salaries	14,770	0	0	0
Intra-State Transfers	40,680	44,550	0	0
Balance Carry Forward (Approps)	44,550	0	0	0
Total Expenditures	100,000	44,550	0	0

Transparency Project - RIIF

Rebuild Iowa Infrastructure 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 - RIIF Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	9,592	0	0	0
Appropriation	45,000	0	0	0
Total Resources	54,592	0	0	0
Expenditures				
Personal Services-Salaries	54,514	0	0	0
Intra-State Transfers	79	0	0	0
Total Expenditures	54,592	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 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	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
Expenditures				
Intra-State Transfers	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

DOM Road Use Tax Fund Appropriation

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation to the Department of Management.

DOM Road Use Tax Fund Appropriation Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	56,000	56,000	56,000	56,000
Total Resources	56,000	56,000	56,000	56,000
Expenditures				
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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	0	45,000	45,000	45,000
Total Resources	0	45,000	45,000	45,000
Expenditures				
Intra-State Transfers	0	45,000	45,000	45,000
Total Expenditures	0	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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	19,592	0	0	0
Appropriation	0	50,000	70,000	70,000
Total Resources	19,592	50,000	70,000	70,000
Expenditures				
Intra-State Transfers	19,592	50,000	70,000	70,000
Total Expenditures	19,592	50,000	70,000	70,000

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	0	600,000	600,000	600,000
Total Resources	0	600,000	600,000	600,000
Expenditures				
ITS Reimbursements	0	600,000	600,000	600,000
Total Expenditures	0	600,000	600,000	600,000

Fund Detail

Management, Department of Fund Detail

Funds	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Management, Department of	1,290,416,977	1,147,554,151	1,285,521,314	1,172,206,172
Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000
Rebuild Iowa Infrastructure Fund	197,710,171	187,247,256	181,200,541	193,711,781
Cash Reserve Fund	553,525,000	422,925,000	554,047,238	423,425,000
Taxpayer Trust Fund	8,269,911	8,269,912	8,203,445	8,269,913
Iowa Economic Emergency Fund	201,500,000	182,903,219	184,497,161	179,524,610
Charter Agency Grant Fund	1	0	0	0
Federal Economic Stimulus and Jobs Holding Fund	2,060,234	9,496	61,055	13,342
Environment First Fund	42,085,849	42,085,849	42,081,958	42,085,849
Consolidated Block Grants	(14,375)	(14,375)	0	(14,375)
School District Income Surtax	199,762,076	210,322,650	221,624,772	220,644,728
Technology Reinvestment Fund	315,616	10,079,455	10,079,455	20,819,635
Property Tax Equity and Relief Fund	19,202,484	17,725,689	17,725,689	17,725,689
Federal Recovery and Reinvestment Fund	8	0	0	0

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	0	0	0	0
Pari-Mutuel Receipts	65,997,400	65,999,998	65,999,998	65,999,998
Interest	0	1	1	1
Fees, Licenses & Permits	2,600	1	1	1
Total Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000
Expenditures				
Appropriation	66,000,000	66,000,000	66,000,000	66,000,000
Balance Carry Forward (Funds)	0	0	0	0
Total Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000

Rebuild Iowa Infrastructure Fund

to be used as directed by the General Assembly for public infrastructure related expenditures.

Fund Description

The fund shall consist of appropriations and interest

Rebuild Iowa Infrastructure Fund Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	7,828,282	3,187,928	239,022	7,885,646
Adjustment to Balance Forward	542	0	0	0
Pari-Mutuel Receipts	150,204,961	152,940,000	152,055,500	155,840,000
Intra State Receipts	24,261,936	21,651,328	20,750,000	21,518,135
Interest	6,489,836	6,250,000	4,500,000	6,250,000
Reversions	1,701,218	0	0	0
Fees, Licenses & Permits	5,013,800	1,010,000	1,000,000	10,000
Refunds & Reimbursements	2,209,596	2,208,000	2,656,019	2,208,000
Total Rebuild Iowa Infrastructure Fund	197,710,171	187,247,256	181,200,541	193,711,781
Expenditures				
Appropriation	194,522,243	179,361,610	179,361,610	193,152,364
Balance Carry Forward (Funds)	3,187,928	7,885,646	1,838,931	559,417
Total Rebuild Iowa Infrastructure Fund	197,710,171	187,247,256	181,200,541	193,711,781

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	539,247,237	422,425,000	553,547,238	422,925,000
Adjustment to Balance Forward	14,252,762	0	0	0
Intra State Receipts	25,001	500,000	500,000	500,000
Total Cash Reserve Fund	553,525,000	422,925,000	554,047,238	423,425,000
Expenditures				
Intra-State Transfers	131,100,000	0	0	0
Balance Carry Forward (Funds)	422,425,000	422,925,000	554,047,238	423,425,000
Total Cash Reserve Fund	553,525,000	422,925,000	554,047,238	423,425,000

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	8,203,443	8,269,911	8,203,444	8,269,912
Interest	66,468	1	1	1
Total Taxpayer Trust Fund	8,269,911	8,269,912	8,203,445	8,269,913
Expenditures				
Balance Carry Forward (Funds)	8,269,911	8,269,912	8,203,445	8,269,913
Total Taxpayer Trust Fund	8,269,911	8,269,912	8,203,445	8,269,913

Iowa Economic Emergency Fund

and 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

Iowa Economic Emergency Fund Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	189,863,264	182,903,219	184,497,161	179,524,610
Adjustment to Balance Forward	11,636,736	0	0	0
Total Iowa Economic Emergency Fund	201,500,000	182,903,219	184,497,161	179,524,610
Expenditures				
Intra-State Transfers	13,038,163	0	0	0
Appropriation	5,558,619	3,378,609	3,378,609	3,378,609
Balance Carry Forward (Funds)	182,903,219	179,524,610	181,118,552	176,146,001
Total Iowa Economic Emergency Fund	201,500,001	182,903,219	184,497,161	179,524,610

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 2017 Actuals	FY 2018	FY 2019	FY 2019
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	81,958	85,849	81,958	85,849
Adjustment to Balance Forward	3,892	0	0	0
Intra State Receipts	42,000,000	42,000,000	42,000,000	42,000,000
Total Environment First Fund	42,085,849	42,085,849	42,081,958	42,085,849
Expenditures				
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)	85,849	85,849	81,958	85,849
Total Environment First Fund	42,085,849	42,085,849	42,081,958	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 2017 Actuals	FY 2018	FY 2019	FY 2019
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	315,616	79,455	79,455	19,635
Intra State Receipts	0	10,000,000	10,000,000	20,800,000
Total Technology Reinvestment Fund	315,616	10,079,455	10,079,455	20,819,635
Expenditures				
Appropriation	236,161	10,059,820	10,059,820	20,799,204
Balance Carry Forward (Funds)	79,455	19,635	19,635	20,431
Total Technology Reinvestment Fund	315,616	10,079,455	10,079,455	20,819,635

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 distributions 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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	9,477,939	9,477,939	9,477,939	9,477,939
Intra State Receipts	9,724,545	8,247,750	8,247,750	8,247,750
Total Property Tax Equity and Relief Fund	19,202,484	17,725,689	17,725,689	17,725,689
Expenditures				
Intra-State Transfers	9,724,545	8,247,750	8,247,750	8,247,750
Balance Carry Forward (Funds)	9,477,939	9,477,939	9,477,939	9,477,939
Total Property Tax Equity and Relief Fund	19,202,484	17,725,689	17,725,689	17,725,689

Federal Recovery and Reinvestment Fund

State receives in regards to the Stabilization portion of the Act.

Fund Description

Consists of funds received from the Federal government under ARRA. Specifically, the revenues the

Federal Recovery and Reinvestment Fund Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	8	0	0	0
Total Federal Recovery and Reinvestment Fund	8	0	0	0
Expenditures				
Intra-State Transfers	8	0	0	0
Total Federal Recovery and Reinvestment Fund	8	0	0	0