

Management, Department of

Mission Statement

The mission of the Department of Management is to maximize performance of enterprise agencies across Iowa via management of financial resources, technology, and information.

Description

The Department of Management leads enterprise budgeting, performance and accountability systems, and information technology 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
- * Risk Manager/State Appeal Board administration
- * Local government budget certification and support
- * Utility tax replacement administration
- * Enterprise project management
- * Collective bargaining support
- * IT standards for information technology used by state agencies
- * IT security duties
- * IT application development services
- * Enter into contracts for the receipt and provision of information technology services

Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
State Appropriations	141,517,092	134,435,138	133,375,921	158,943,993
Taxes	251,566,619	410,522,654	410,522,654	454,688,031
Receipts from Other Entities	360,706,224	1,314,690,342	1,313,836,418	1,317,610,846
Interest, Dividends, Bonds & Loans	253,111,140	105,313,301	105,313,301	105,313,301
Fees, Licenses & Permits	9,729,549	5,239,101	5,239,101	5,239,101
Refunds & Reimbursements	3,328,401	2,210,595	2,210,595	2,210,595
Miscellaneous	18,822	100	100	100
Beginning Balance and Adjustments	6,064,388,634	5,829,530,030	6,203,745,107	6,180,905,030
Total Resources	7,084,366,482	7,801,941,261	8,174,243,197	8,224,910,997
Expenditures				
Personal Services	25,678,898	80,691,674	80,691,674	80,691,674
Travel & Subsistence	62,736	896,494	896,494	895,494
Supplies & Materials	165,360	185,628	185,628	185,628
Contractual Services and Transfers	771,593,454	911,558,276	913,521,734	610,769,979
Equipment & Repairs	41,566,544	36,983,520	36,937,579	40,885,127
Claims & Miscellaneous	10,714,379	3,114,134	3,114,134	3,114,134
Licenses, Permits, Refunds & Other	7,596,439	104,133,792	104,133,792	104,133,792

Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Aid & Credits	125,107	23,400,500	23,400,500	21,380,500
Plant Improvements & Additions	882,956	500	500	500
Appropriations	490,170,330	460,071,712	471,760,334	519,424,961
Reversions	11,665	—	—	—
Balance Carry Forward	5,735,798,611	6,180,905,030	6,539,600,821	6,843,429,208
Total Expenditures	7,084,366,479	7,801,941,261	8,174,243,190	8,224,910,997
Full Time Equivalents	281	588	588	588

Appropriations from General Fund

Appropriations	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
OCIO Cybersecurity Office	4,421,887	4,421,887	4,421,887	4,421,887
Total DOM - Division of Information	4,421,887	4,421,887	4,421,887	4,421,887
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	24,751,878	4,504,630	4,504,630	4,504,630
Department of Management	2,792,095	3,666,154	3,666,154	3,666,154
Technology Reinvestment Fund	—	—	17,500,000	—
Transportation Equity Fund	31,098,570	32,653,499	32,653,499	33,306,569
Total Management, Department of	58,742,543	40,924,283	58,424,283	41,577,353

Appropriations from Other Funds

Appropriations	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Statewide Endpoint Detection/ Cybersecurity Incident Invest	2,947,658	2,947,658	2,947,658	2,947,658
Total DOM - Division of Information Technology	2,947,658	2,947,658	2,947,658	2,947,658
Technology Reinvestment Fund Appropriation from RIIF	21,131,873	18,269,217	—	39,925,002
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Disaster Response - Iowa Economic Emergency Fund	—	23,250,000	23,250,000	21,230,000
Enterprise AI Capacity Expansion	—	—	—	2,510,000
DPS/DOT - MACH & TraCS Modernization	—	—	—	2,000,000
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	70,000	70,000	70,000
Local Government Budget & Property Tax System Upgrade/ Redesi	120,000	120,000	120,000	120,000
Socrata License	382,131	358,429	358,429	358,429

Appropriations from Other Funds

Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Infrastructure for Integrating Justice Data Systems	—	1,400,000	1,400,000	1,400,000
Justice Data Warehouse	—	282,664	282,664	282,664
Justice Data Warehouse Transition	—	290,000	—	—
Disaster Recovery Housing Assistance Fund Approp	11,600,000	—	—	—
Total Management, Department of	75,405,004	86,141,310	67,582,093	109,997,095

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	839	11,664	—	11,664
Appropriation	2,792,095	3,666,154	3,666,154	3,666,154
Intra State Receipts	4,696,880	3,014,644	3,014,644	3,014,644
Gov Fund Type Transfers - Other Agencies	166,471	131,000	131,000	131,000
Fees, Licenses & Permits	—	100	100	100
Total Resources	7,656,285	6,823,562	6,811,898	6,823,562
Expenditures				
Personal Services-Salaries	3,760,717	3,791,891	3,791,891	3,791,891
Personal Travel In State	13,882	7,587	7,587	7,587
Personal Travel Out of State	2,110	6,000	6,000	6,000
Office Supplies	44,624	37,000	37,000	37,000
Professional & Scientific Supplies	—	500	500	500
Printing & Binding	6,253	5,000	5,000	5,000
Food	26	100	100	100
Postage	652	1,000	1,000	1,000
Communications	7,144	8,000	8,000	8,000
Professional & Scientific Services	497,838	202,500	202,500	202,500
Outside Services	4,689	118,000	118,000	118,000
Intra-State Transfers	70,000	2,600	2,600	2,600
Advertising & Publicity	—	70	70	70
Outside Repairs/Service	—	100	100	100
Auditor of State Reimbursements	—	5,000	5,000	5,000
Reimbursement to Other Agencies	63,782	35,100	35,100	35,100
ITS Reimbursements	1,063,072	173,900	173,900	173,900
IT Outside Services	1,219,854	1,406,000	1,406,000	1,406,000
Gov Fund Type Transfers - Auditor of State Services	15,013	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	1,179	100	100	100
Equipment - Non-Inventory	—	500	500	500
IT Equipment	861,994	1,009,400	1,009,400	1,009,400
Other Expense & Obligations	129	550	550	550
Balance Carry Forward (Approps)	11,664	11,664	—	11,664
Reversions	11,665	—	—	—
Total Expenditures	7,656,285	6,823,562	6,811,898	6,823,562

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	17,500,000	—
Total Resources	—	—	17,500,000	—
Expenditures				
Intra-State Transfers	—	—	17,500,000	—
Total Expenditures	—	—	17,500,000	—

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	31,098,570	32,653,499	32,653,499	33,306,569
Total Resources	31,098,570	32,653,499	32,653,499	33,306,569
Expenditures				
Intra-State Transfers	31,098,570	32,653,499	32,653,499	33,306,569
Total Expenditures	31,098,570	32,653,499	32,653,499	33,306,569

OCIO Cybersecurity Office

General Fund

Appropriation Description

General Fund appropriation to the Office of the Chief Information Officer to support the ongoing expenses of the Cybersecurity Office. This funding allows the OCIO to restructure the Cybersecurity Office from fee-based funding to a General Fund appropriation.

OCIO Cybersecurity Office Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	4,421,887	4,421,887	4,421,887	4,421,887
Total Resources	4,421,887	4,421,887	4,421,887	4,421,887
Expenditures				
Intra-State Transfers	4,421,887	4,421,887	4,421,887	4,421,887
Total Expenditures	4,421,887	4,421,887	4,421,887	4,421,887

Special Olympics Fund

General Fund

Appropriation Description

Standing appropriation with the funds to be distributed to one or more organizations which administer Special Olympics programs benefiting the citizens of Iowa with disabilities. (Iowa Code 8.8)

Special Olympics Fund Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	4,501,794	4,504,630	4,504,630	4,504,630
Estimated Revisions	20,250,084	—	—	—
Refunds & Reimbursements	(17,430)	1,000	1,000	1,000
Total Resources	24,734,448	4,505,630	4,505,630	4,505,630
Expenditures				
Personal Services-Salaries	806,747	172,408	172,408	172,408
Personal Travel In State	9,065	9,000	9,000	9,000
State Vehicle Operation	—	500	500	500
Depreciation	—	500	500	500
Personal Travel Out of State	306	1,000	1,000	1,000
Office Supplies	5,626	3,000	3,000	3,000
Facility Maintenance Supplies	7,817	2,000	2,000	2,000
Equipment Maintenance Supplies	4,584	8,000	8,000	8,000
Professional & Scientific Supplies	845	1,000	1,000	1,000
Housing & Subsistence Supplies	—	500	500	500
Other Supplies	582	5,000	5,000	5,000
Printing & Binding	—	500	500	500
Drugs & Biologicals	—	500	500	500
Food	92	100	100	100
Uniforms & Related Items	332	500	500	500
Postage	10,778	100	100	100
Communications	34,576	3,000	3,000	3,000
Rentals	16,906	8,000	8,000	8,000
Utilities	2,194	3,000	3,000	3,000
Professional & Scientific Services	5,165,606	964,438	964,438	964,438
Outside Services	369,536	80,000	80,000	80,000
Intra-State Transfers	—	500	500	500
Advertising & Publicity	2,130	3,000	3,000	3,000
Outside Repairs/Service	25,779	5,000	5,000	5,000
Reimbursement to Other Agencies	1,387	1,000	1,000	1,000
ITS Reimbursements	190,380	1,000	1,000	1,000
IT Outside Services	350	2,000	2,000	2,000

Appeal Board Claims Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Auditor of State Services	—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	10,710	1,000	1,000	1,000
Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	814	500	500	500
IT Equipment	53,328	10,000	10,000	10,000
Claims	10,385,190	3,088,584	3,088,584	3,088,584
Other Expense & Obligations	1,628	25,000	25,000	25,000
Licenses	—	1,000	1,000	1,000
Fees	—	1,000	1,000	1,000
Refunds-Other	7,596,439	50,000	50,000	50,000
State Aid	—	3,000	3,000	3,000
Aid to Individuals	25,107	47,500	47,500	47,500
Capitals	5,615	500	500	500
Total Expenditures	24,734,448	4,505,630	4,505,630	4,505,630

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	21,131,873	18,269,217	—	39,925,002
Total Resources	21,131,873	18,269,217	—	39,925,002
Expenditures				
Intra-State Transfers	21,131,873	18,269,217	—	39,925,002
Total Expenditures	21,131,873	18,269,217	—	39,925,002

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 2025	FY 2026	FY 2027	FY 2027
	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

Disaster Response - Iowa Economic Emergency Fund

Iowa Economic Emergency Fund

Appropriation Description

Standing Limited appropriation from the Iowa Economic Emergency Fund to the Department of Management to be used for disaster response, disaster recovery activities, or disaster aid to citizens (Iowa Code 8.55(3)(f)(2)).

Disaster Response - Iowa Economic Emergency Fund Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	23,250,000	23,250,000	21,230,000
Total Resources	—	23,250,000	23,250,000	21,230,000
Expenditures				
State Aid	—	23,250,000	23,250,000	21,230,000
Total Expenditures	—	23,250,000	23,250,000	21,230,000

Enterprise AI Capacity Expansion

Technology Reinvestment Fund

Appropriation Description

This appropriation is to expand and invest in the potential use of AI to support state government employees in their service to state government.

Enterprise AI Capacity Expansion Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	—	2,510,000
Total Resources	—	—	—	2,510,000
Expenditures				
IT Equipment	—	—	—	2,510,000
Total Expenditures	—	—	—	2,510,000

DPS/DOT - MACH & TraCS Modernization

Technology Reinvestment Fund

Appropriation Description

This appropriation is to modernize and update the TraCS and MACH programs.

The TraCS program, an Iowa DOT initiative, collects motor vehicle collision data from law enforcement and sends it electronically to the Iowa DOT.

MACH is an internet-based communications tool that allows public safety agencies to share information, enhancing cooperation in daily and emergency situations.

TraCS and MACH software and support are provided at no cost to qualifying Iowa public safety agencies.

DPS/DOT - MACH & TraCS Modernization Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	—	2,000,000
Total Resources	—	—	—	2,000,000
Expenditures				
IT Equipment	—	—	—	2,000,000
Total Expenditures	—	—	—	2,000,000

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	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

Statewide Endpoint Detection/Cybersecurity Incident Invest**Technology Reinvestment Fund****Appropriation Description**

Funding to continue statewide Endpoint Detection and Response (CrowdStrike) and 24/7/365 coverage for all Iowa state agencies, cities, and counties.

Statewide Endpoint Detection/Cybersecurity Incident Invest Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	284,393	—	284,393
Appropriation	2,947,658	2,947,658	2,947,658	2,947,658
Total Resources	2,947,658	3,232,051	2,947,658	3,232,051
Expenditures				
IT Equipment	2,663,265	2,947,658	2,947,658	2,947,658
Balance Carry Forward (Approps)	284,393	284,393	—	284,393
Total Expenditures	2,947,658	3,232,051	2,947,658	3,232,051

OCIO Phone Management Software

Technology Reinvestment Fund

Appropriation Description

Funding for OCIO to acquire and install certain software products to enforce the removal of applications from state-issued smartphones and prohibit access to blacklisted websites from state-issued computers.

OCIO Phone Management Software Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,215,722	1,567,550	1,060,001	507,549
Total Resources	2,215,722	1,567,550	1,060,001	507,549
Expenditures				
ITS Reimbursements	34,631	1	1	1
IT Equipment	613,540	1,060,000	1,060,000	507,548
Balance Carry Forward (Approps)	1,567,550	507,549	—	—
Total Expenditures	2,215,722	1,567,550	1,060,001	507,549

Transparency Project

Technology Reinvestment Fund

Appropriation Description

The Transparency Project involves the development and implementation of an internet-based searchable portal providing public access to budget, financial, tax and performance information for Iowa state government.

Transparency Project Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	37,962	16,351	—	16,351
Appropriation	45,000	45,000	45,000	45,000
Total Resources	82,962	61,351	45,000	61,351
Expenditures				
Personal Services-Salaries	66,611	1,000	1,000	1,000
Intra-State Transfers	—	43,000	43,000	43,000
ITS Reimbursements	—	1,000	1,000	1,000
Balance Carry Forward (Approps)	16,351	16,351	—	16,351
Total Expenditures	82,962	61,351	45,000	61,351

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	34,599	42,494	—	42,494
Appropriation	70,000	70,000	70,000	70,000
Total Resources	104,599	112,494	70,000	112,494
Expenditures				
ITS Reimbursements	315	5,000	5,000	5,000
IT Outside Services	61,790	65,000	65,000	65,000
Balance Carry Forward (Approps)	42,494	42,494	—	42,494
Total Expenditures	104,599	112,494	70,000	112,494

Socrata License

Technology Reinvestment Fund

Appropriation Description

The Technology Reinvestment Fund appropriation to Management supports the ongoing expenses associated with the Socrata Connected Government Cloud. This funding supports the Iowa Data Platform which is an integrated solution designed to make data discoverable, usable, and actionable for both government workers and citizens.

Socrata License Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	18,697	84,609	—	84,609
Appropriation	382,131	358,429	358,429	358,429
Total Resources	400,828	443,038	358,429	443,038
Expenditures				
IT Outside Services	316,219	358,429	358,429	358,429
Balance Carry Forward (Approps)	84,609	84,609	—	84,609
Total Expenditures	400,828	443,038	358,429	443,038

Infrastructure for Integrating Justice Data Systems

Technology Reinvestment Fund

Appropriation Description

The Criminal Justice Information System (CJIS) is the State of Iowa's electronic Criminal Justice data exchange system. CJIS ties together many disparate Criminal Justice systems used by state agencies. CJIS connects systems located at the Department of Corrections, Department of Transportation, Department of Public Safety, State Courts, County Attorneys, Attorney General, and Secretary of State.

Infrastructure for Integrating Justice Data Systems Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	279,106	—	—
Appropriation	—	1,400,000	1,400,000	1,400,000
Total Resources	—	1,679,106	1,400,000	1,400,000
Expenditures				
Communications	—	750	750	750
ITS Reimbursements	—	24,000	24,000	24,000
IT Outside Services	—	1,454,356	1,175,250	1,175,250
IT Equipment	—	200,000	200,000	200,000
Total Expenditures	—	1,679,106	1,400,000	1,400,000

Justice Data Warehouse

Technology Reinvestment Fund

Appropriation Description

The Justice Data Warehouse (JDW) has the overall mission to provide the judicial legislative and executive branches of State Government, and other entities, with improved statistical and data support information pertaining to justice system activities.

Justice Data Warehouse Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	45,941	—	—
Appropriation	—	282,664	282,664	282,664
Total Resources	—	328,605	282,664	282,664
Expenditures				
ITS Reimbursements	—	10,000	10,000	10,000
IT Equipment	—	318,605	272,664	272,664
Total Expenditures	—	328,605	282,664	282,664

Justice Data Warehouse Transition

Technology Reinvestment Fund

Appropriation Description

DOM is moving the Justice Data Warehouse to Google for cloud hosting.

Justice Data Warehouse Transition Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	290,000	—	—
Total Resources	—	290,000	—	—
Expenditures				
IT Outside Services	—	290,000	—	—
Total Expenditures	—	290,000	—	—

Disaster Recovery Housing Assistance Fund Approp

Iowa Economic Emergency Fund

Appropriation Description

Disaster Recovery Housing Assistance Fund appropriation from the Iowa Economic Emergency Fund.

Disaster Recovery Housing Assistance Fund Approp Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	11,600,000	—	—	—
Total Resources	11,600,000	—	—	—
Expenditures				
Intra-State Transfers	11,600,000	—	—	—
Total Expenditures	11,600,000	—	—	—

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	151,231	97,553	—	97,553
Appropriation	120,000	120,000	120,000	120,000
Total Resources	271,231	217,553	120,000	217,553
Expenditures				
ITS Reimbursements	173,678	120,000	120,000	120,000
Balance Carry Forward (Approps)	97,553	97,553	—	97,553
Total Expenditures	271,231	217,553	120,000	217,553

Fund Detail

Management, Department of Fund Detail

Funds	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DOM - Division of Information Technology	293,546,774	472,340,076	472,405,287	910,216,555
Broadband Grant Fund	149,646,253	265,378,637	268,680,418	2,056,928
IOWAccess Revolving Fund	18,683,729	16,940,424	12,518,355	32
Office of Chief Information Officer	118,324,422	185,221,414	187,198,855	203,931
Technology Reinvestment Fund	6,892,369	4,799,601	4,007,659	93,869
Management, Department of	6,722,808,518	7,281,096,607	7,635,844,996	3,701
Iowa Skilled Worker and Job Creation Fund	63,812,673	67,312,672	67,312,673	587,845
Rebuild Iowa Infrastructure Fund	427,016,090	458,418,049	394,707,293	476,652
Cash Reserve Fund	697,400,000	747,900,000	822,400,000	—
Taxpayer Relief Fund	4,051,396,030	4,754,214,727	5,184,895,386	1,850,473
Iowa Economic Emergency Fund	313,282,236	251,835,718	291,131,358	179,835
Justice Assistance Grants	305,077	389,685	357,100	—
Iowa Coronavirus Relief Fund	2,231,622	2,239,022	2,143,279	1,583,183
Iowa Coronavirus Fiscal Recovery Fund	861,724,405	514,271,570	404,814,305	2,616,426
Iowa Coronavirus Capital Projects Fund	33,168,054	1,032,693	2,282,307	5,911,593
Sports Wagering Receipts Fund	46,664,623	53,124,623	43,573,431	21,070,099
Foundation Base Supplement Fund	33,997,507	33,458,726	32,534,313	2
Environment First Fund	42,091,015	42,091,016	42,090,465	6,914,346
Transportation Equity Fund	31,098,570	31,098,570	31,098,570	125,093
Road Use Tax Fund	56,000	56,000	56,000	15,205,486
Consolidated Block Grants	(853,931)	—	7	69,385,350
School District Income Surtax	—	197,487,561	194,602,925	2,240,000
Technology Reinvestment Fund	23,228,486	30,977,536	29,006,413	3,330,175
Property Tax Equity and Relief Fund	96,190,063	95,188,439	92,839,171	99,237,451

Iowa Skilled Worker and Job Creation Fund

Fund Description

The Fund is established in the Department of Management (IA Code 8.75) 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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	62,673	62,672	62,673	3,612,977
Pari-Mutuel Receipts	63,750,000	67,249,998	67,249,998	67,249,998
Interest	—	1	1	1
Fees, Licenses & Permits	—	1	1	1

Iowa Skilled Worker and Job Creation Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	63,812,673	67,312,672	67,312,673	70,862,977
Expenditures				
Appropriation	63,750,000	63,699,695	63,699,695	63,750,000
Balance Carry Forward (Funds)	62,672	3,612,977	3,612,978	7,112,977
Total Expenditures	63,812,672	67,312,672	67,312,673	70,862,977

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. Iowa Code 8.57, Sub. 5a.

Rebuild Iowa Infrastructure Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	110,576,986	102,642,276	57,200,737	134,295,591
Adjustment to Balance Forward	5,615	—	—	—
Appropriation	63,131,873	60,269,217	42,000,000	81,925,002
Pari-Mutuel Receipts	171,601,314	230,990,865	230,990,865	230,990,865
Intra State Receipts	27,384,352	21,599,096	21,599,096	21,599,096
Interest	49,189,488	40,700,000	40,700,000	40,700,000
Reversions	568,063	—	—	—
Fees, Licenses & Permits	4,006,000	7,000	7,000	7,000
Refunds & Reimbursements	552,398	2,209,595	2,209,595	2,209,595
Total Resources	427,016,090	458,418,049	394,707,293	511,727,149
Expenditures				
Intra-State Transfers	63,131,873	60,269,217	42,000,000	81,925,002
Appropriation	261,241,940	263,853,241	263,853,241	274,421,980
Balance Carry Forward (Funds)	102,642,276	134,295,591	88,854,052	155,380,167
Total Expenditures	427,016,089	458,418,049	394,707,293	511,727,149

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	721,400,000	697,400,000	771,900,000	747,900,000
Adjustment to Balance Forward	(24,000,000)	—	—	—
Intra State Receipts	—	50,500,000	50,500,000	50,500,000
Total Resources	697,400,000	747,900,000	822,400,000	798,400,000
Expenditures				
Balance Carry Forward (Funds)	697,400,000	747,900,000	822,400,000	798,400,000
Total Expenditures	697,400,000	747,900,000	822,400,000	798,400,000

Taxpayer Relief 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. Iowa Code 8.57E.

Taxpayer Relief Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,751,495,386	4,037,514,727	4,468,195,386	4,754,214,727
Adjustment to Balance Forward	129,800,000	—	—	—
Intra State Receipts	—	662,600,000	662,600,000	662,600,000
Interest	170,100,644	54,100,000	54,100,000	54,100,000
Total Resources	4,051,396,030	4,754,214,727	5,184,895,386	5,470,914,727
Expenditures				
Intra-State Transfers	13,881,303	—	—	—
Balance Carry Forward (Funds)	4,037,514,727	4,754,214,727	5,184,895,386	5,470,914,727
Total Expenditures	4,051,396,030	4,754,214,727	5,184,895,386	5,470,914,727

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	217,855,653	193,385,718	232,681,358	194,620,159
Adjustment to Balance Forward	83,826,583	—	—	—
Appropriation	11,600,000	23,250,000	23,250,000	21,230,000
Intra State Receipts	—	35,200,000	35,200,000	35,200,000
Total Resources	313,282,236	251,835,718	291,131,358	251,050,159
Expenditures				
Intra-State Transfers	19,600,000	—	—	—
State Aid	—	23,250,000	23,250,000	21,230,000
Appropriation	100,296,517	33,965,559	45,654,181	39,289,243
Balance Carry Forward (Funds)	193,385,718	194,620,159	222,227,177	190,530,916
Total Expenditures	313,282,235	251,835,718	291,131,358	251,050,159

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	92,686,649	36,647,344	39,949,125	—
Federal Support	977,969	12,487,182	12,487,182	12,487,182
Intra State Receipts	55,981,635	216,244,111	216,244,111	216,244,111
Total Resources	149,646,253	265,378,637	268,680,418	228,731,293
Expenditures				
Personal Travel In State	—	1	1	1
Personal Travel Out of State	1,635	50,626	50,626	49,626
Office Supplies	—	5,000	5,000	5,000

Broadband Grant Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	1,096	1,200	1,200	1,200
Outside Services	110,903,332	253,900,893	257,202,674	219,320,815
ITS Reimbursements	787,158	4,842,307	4,842,307	3,809,174
IT Outside Services	1,290,636	6,568,609	6,568,609	5,545,476
IT Equipment	15,052	10,001	10,001	1
Balance Carry Forward (Funds)	36,647,344	—	—	—
Total Expenditures	149,646,253	265,378,637	268,680,418	228,731,293

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,135,879	2,231,622	2,135,879	2,231,622
Intra State Receipts	—	100	100	100
Interest	95,742	7,300	7,300	7,300
Total Resources	2,231,622	2,239,022	2,143,279	2,239,022
Expenditures				
Intra-State Transfers	—	7,400	7,400	7,400
Balance Carry Forward (Funds)	2,231,622	2,231,622	2,135,879	2,231,622
Total Expenditures	2,231,622	2,239,022	2,143,279	2,239,022

Iowa Coronavirus Fiscal Recovery Fund

Fund Description

The Iowa Coronavirus Fiscal Recovery Fund (IA Code 8.57G) shall consist of moneys received by the State from the Coronavirus State Fiscal Recovery Fund created as part of the American Rescue Plan Act of 2021.

Moneys in the Fund are appropriated to the Governor to be used, expended, granted, or transferred as determined by the Governor for the following purposes:

- a. To respond to the COVID-19 public health emergency.
- b. To respond to workers performing essential work during the COVID-19 public health emergency.
- c. For the provision of government services.
- d. To make necessary investments in water, sewer, or broadband infrastructure.

Iowa Coronavirus Fiscal Recovery Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	830,314,040	504,269,470	394,812,205	109,457,265
Federal Support	236,913	1,000	1,000	1,000
Intra State Receipts	—	1,100	1,100	1,100
Interest	31,173,452	10,000,000	10,000,000	10,000,000
Total Resources	861,724,405	514,271,570	404,814,305	119,459,365
Expenditures				
Outside Services	26,676,650	9,501,000	9,501,000	9,501,000
Intra-State Transfers	330,778,286	395,313,305	395,313,305	109,958,365
Balance Carry Forward (Funds)	504,269,470	109,457,265	—	—
Total Expenditures	861,724,405	514,271,570	404,814,305	119,459,365

Iowa Coronavirus Capital Projects Fund

Fund Description

The Iowa Coronavirus Capital Projects Fund (IA Code 8.57H) shall consist of moneys received by the State from the Coronavirus Capital Projects Fund created as part of the American Rescue Plan Act of 2021.

Moneys in the Fund are appropriated to the Governor to be used, expended, granted, or transferred as determined by the Governor to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the COVID-19 public health emergency.

Iowa Coronavirus Capital Projects Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,281,207	31,593	1,281,207	31,593
Federal Support	31,855,988	1,000,000	1,000,000	1,000,000

Iowa Coronavirus Capital Projects Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra State Receipts	—	100	100	100
Interest	30,858	1,000	1,000	1,000
Total Resources	33,168,054	1,032,693	2,282,307	1,032,693
Expenditures				
Intra-State Transfers	33,136,461	1,001,100	1,001,100	1,001,100
Balance Carry Forward (Funds)	31,593	31,593	1,281,207	31,593
Total Expenditures	33,168,054	1,032,693	2,282,307	1,032,693

Environment First Fund

Fund Description

This Fund receives state appropriations for the protection, conservation, enhancement, or improvement of natural resources or the environment. Iowa Code 8.57A.

Environment First Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	90,465	91,016	90,465	91,016
Adjustment to Balance Forward	550	—	—	—
Intra State Receipts	42,000,000	42,000,000	42,000,000	42,000,000
Total Resources	42,091,015	42,091,016	42,090,465	42,091,016
Expenditures				
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)	91,016	91,016	90,465	91,016
Total Expenditures	42,091,016	42,091,016	42,090,465	42,091,016

IOWAccess Revolving Fund

Fund Description

This fund receives driver license abstract fee to maintain, develop, operate, and expand the IOWAccess Network.

IOWAccess Revolving Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	12,297,448	11,213,424	6,791,355	5,338,331
Interest	662,732	495,000	495,000	495,000
Fees, Licenses & Permits	5,723,549	5,232,000	5,232,000	5,232,000
Total Resources	18,683,729	16,940,424	12,518,355	11,065,331
Expenditures				
ITS Reimbursements	6,988,362	10,715,273	10,715,273	10,178,511
IT Outside Services	242,495	186,819	186,819	186,819
Gov Fund Type Transfers - Other Agencies Services	239,448	700,000	700,000	700,000
Refunds-Other	—	1	1	1
Balance Carry Forward (Funds)	11,213,424	5,338,331	916,262	—
Total Expenditures	18,683,729	16,940,424	12,518,355	11,065,331

Office of Chief Information Officer

Fund Description

Office of Chief Information Officer

Internal Services Fund. Iowa Code 8B.13 and 8B.15.

Fund consists of activities of the office which are primarily funded from billings to governmental entities for services rendered by the office and any other moneys obtained or accepted by the office, including but not limited to gifts, loans, donations, grants, and contributions, which are designated to support the activities of the individual internal service funds.

Office of Chief Information Officer Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	20,509,722	11,354,148	13,331,589	11,354,148
Adjustment to Balance Forward	154	—	—	—
Intra State Receipts	25,552,454	15,233,058	15,233,058	15,233,058
Reimbursement from Other Agencies	69,156,323	158,634,208	158,634,208	158,634,208
Interest	312,337	—	—	—
Refunds & Reimbursements	2,793,433	—	—	—

Office of Chief Information Officer Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	118,324,422	185,221,414	187,198,855	185,221,414
Expenditures				
Personal Services-Salaries	20,823,604	76,384,775	76,384,775	76,384,775
Personal Travel In State	17,559	135,692	135,692	135,692
Personal Travel Out of State	16,276	673,588	673,588	673,588
Office Supplies	20,999	21,281	21,281	21,281
Equipment Maintenance Supplies	894	5,670	5,670	5,670
Professional & Scientific Supplies	52,454	75,000	75,000	75,000
Printing & Binding	3,358	9,313	9,313	9,313
Postage	5,447	4,064	4,064	4,064
Communications	1,070,999	1,306,714	1,306,714	1,306,714
Rentals	991,399	1,686,489	1,686,489	1,686,489
Utilities	40,690	62,036	62,036	62,036
Professional & Scientific Services	3,613	—	—	—
Outside Services	47,950	123,500	123,500	123,500
Intra-State Transfers	32,065	—	—	—
Outside Repairs/Service	466	—	—	—
Auditor of State Reimbursements	3,167	46,000	46,000	46,000
Reimbursement to Other Agencies	1,235,248	586,983	586,983	586,983
ITS Reimbursements	14,628,845	9,599,092	9,599,092	9,599,092
IT Outside Services	19,850,095	51,724,213	51,724,213	51,724,213
Intra-Agency Transfer	9,933,124	—	—	—
Equipment	—	244,369	244,369	244,369
IT Equipment	36,987,249	31,178,487	31,178,487	31,178,487
Other Expense & Obligations	327,433	—	—	—
Capitals	877,341	—	—	—
Balance Carry Forward (Funds)	11,354,148	11,354,148	13,331,589	11,354,148
Total Expenditures	118,324,422	185,221,414	187,198,855	185,221,414

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. (Iowa Code 8.57C).

Technology Reinvestment Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	121,924	1,236,992	121,924	9,542,171
Balance Brought Forward (Approps)	2,458,211	2,417,998	1,060,001	1,032,949
Appropriation	3,564,789	5,513,751	5,223,751	9,733,751
Intra State Receipts	22,860,863	26,608,396	26,608,396	30,382,831
Reversions	1,115,068	—	—	—
Total Resources	30,120,855	35,777,137	33,014,072	50,691,702
Expenditures				
Personal Services-Salaries	66,611	1,000	1,000	1,000
Communications	536	750	750	750
Intra-State Transfers	—	43,000	43,000	43,000
ITS Reimbursements	235,193	160,001	160,001	160,001
IT Outside Services	1,667,519	2,167,785	1,598,679	1,598,679
Gov Fund Type Transfers - Other Agencies Services	41,073	—	—	—
IT Equipment	3,648,108	4,526,263	4,480,322	8,437,870
Balance Carry Forward (Approps)	2,092,950	1,032,949	—	525,400
Appropriation	21,131,873	18,303,217	18,303,217	39,925,002
Balance Carry Forward (Funds)	1,236,992	9,542,171	8,427,103	—
Total Expenditures	30,120,855	35,777,137	33,014,072	50,691,702

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 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	60,792,865	67,191,145	64,841,877	71,240,157
Intra State Receipts	35,397,198	27,997,294	27,997,294	27,997,294
Total Resources	96,190,063	95,188,439	92,839,171	99,237,451
Expenditures				
Intra-State Transfers	28,998,918	23,948,282	23,948,282	23,948,282
Balance Carry Forward (Funds)	67,191,145	71,240,157	68,890,889	75,289,169
Total Expenditures	96,190,063	95,188,439	92,839,171	99,237,451