

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
- * Risk Manager/State Appeal Board administration
- * Local government budget certification and support
- * Utility tax replacement administration
- * Enterprise project management
- * Collective bargaining support

Performance Measures

Measure	FY 2022 Actuals Achieved	FY 2023 Current Year Budget Estimate Target	FY 2024 Total Department Request Target	FY 2024 Total Governor's Recommended Target
Percent Supported State Employees Security Awareness Trained	46	100	100	100
Percent Uptime for Core Network	99.9	99	99	99
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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
State Appropriations	212,137,713	100,001,995	96,981,995	104,966,809
Taxes	403,220,815	364,793,231	376,901,789	323,181,789
Receipts from Other Entities	1,218,621,836	2,748,116,146	291,115,067	965,800,638
Interest, Dividends, Bonds & Loans	5,901,921	25,431,046	2,752,373	69,752,373
Fees, Licenses & Permits	5,936,761	6,038,889	5,047,101	5,047,101
Refunds & Reimbursements	4,061,426	2,785,612	2,785,612	2,785,612
Beginning Balance and Adjustments	2,254,454,767	2,757,655,603	1,608,677,815	4,404,226,383
Total Resources	4,104,335,239	6,004,822,522	2,384,261,752	5,875,760,705
Expenditures				
Personal Services	18,116,192	21,086,600	21,213,699	22,873,093
Travel & Subsistence	32,345	258,687	258,687	292,622
Supplies & Materials	673,045	491,920	491,920	491,920
Contractual Services and Transfers	835,619,034	1,018,887,116	610,952,348	753,763,911
Equipment & Repairs	43,261,529	14,617,119	34,932,051	37,078,451
Claims & Miscellaneous	5,050,186	3,131,050	3,131,050	3,131,050
Licenses, Permits, Refunds & Other	103,397,926	103,424,342	104,134,978	104,134,978
State Aid & Credits	103,634	150,500	150,500	150,500
Plant Improvements & Additions	0	500	500	500
Appropriations	341,462,876	438,548,305	444,505,377	362,145,469
Reversions	53,800	0	0	0
Balance Carry Forward	2,756,564,673	4,404,226,383	1,164,490,642	4,591,698,211
Total Expenditures	4,104,335,239	6,004,822,522	2,384,261,752	5,875,760,705
Full Time Equivalents	123	148	149	149

Appropriations from General Fund

Appropriations	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Broadband Grants	100,000,000	0	0	0
OCIO Cybersecurity Office	0	0	0	4,096,355
Total Chief Information Officer, Office of the	100,000,000	0	0	4,096,355
Department of Management Operations	2,695,693	2,770,693	2,770,693	2,766,693
Technology Reinvestment Fund Appropriation	17,700,000	0	17,500,000	0
Transportation Equity Fund Appropriation	27,457,960	29,456,377	29,456,377	30,192,786
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	21,521,768	4,501,794	4,501,794	4,501,794
Total Management, Department of	69,475,421	36,828,864	54,328,864	37,561,273

Appropriations from Other Funds

Appropriations	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
OCIO Phone Management Software	0	0	0	3,180,000
Total Chief Information Officer, Office of the	0	0	0	3,180,000
Technology Reinvestment Fund Appropriation from RIIF	0	20,500,000	0	17,476,050
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	50,000	50,000
Socrata License	371,292	382,131	382,131	382,131
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Local Government Budget & Property Tax System Upgrade/Redesi	120,000	120,000	120,000	120,000
Total Management, Department of	42,662,292	63,173,131	42,653,131	60,129,181

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	0	49,906	0	49,906
Appropriation	2,695,693	2,770,693	2,770,693	2,766,693
Intra State Receipts	3,782,200	1,835,830	1,962,929	1,962,929
Gov Fund Type Transfers - Other Agencies	0	100	100	100
Fees, Licenses & Permits	0	100	100	100
Total Resources	6,477,893	4,656,629	4,733,822	4,779,728
Expenditures				
Personal Services-Salaries	2,818,995	2,894,792	3,021,891	3,021,891
Personal Travel In State	1,472	3,000	3,000	3,000
Personal Travel Out of State	2,312	3,000	3,000	3,000
Office Supplies	44,943	44,000	44,000	44,000
Printing & Binding	6,510	12,000	12,000	12,000
Postage	1,435	2,000	2,000	2,000
Communications	10,011	10,500	10,500	10,500
Rentals	0	1,500	1,500	1,500
Professional & Scientific Services	2,440,780	1,011,381	1,011,381	1,011,381
Outside Services	104,530	6,550	6,550	6,550
Intra-State Transfers	8,699	50,000	50,000	50,000
Outside Repairs/Service	319	500	500	500
Reimbursement to Other Agencies	40,037	37,000	37,000	37,000
ITS Reimbursements	384,248	114,000	114,000	110,000
IT Outside Services	25,775	12,500	12,500	12,500
Gov Fund Type Transfers - Other Agencies Services	391,907	394,500	394,500	394,500
Equipment	12,256	0	0	0
Equipment - Non-Inventory	79	1,000	1,000	1,000
IT Equipment	80,774	6,000	6,000	6,000
Other Expense & Obligations	3,000	2,500	2,500	2,500
Balance Carry Forward (Approps)	49,906	49,906	0	49,906
Reversions	49,906	0	0	0
Total Expenditures	6,477,893	4,656,629	4,733,822	4,779,728

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 2022 Actuals	FY 2023	FY 2024	FY 2024
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	17,700,000	0	17,500,000	0
Total Resources	17,700,000	0	17,500,000	0
Expenditures				
Intra-State Transfers	17,700,000	0	17,500,000	0
Total Expenditures	17,700,000	0	17,500,000	0

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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	27,457,935	29,456,377	29,456,377	30,192,786
Change	25	0	0	0
Total Resources	27,457,960	29,456,377	29,456,377	30,192,786
Expenditures				
Intra-State Transfers	27,457,960	29,456,377	29,456,377	30,192,786
Total Expenditures	27,457,960	29,456,377	29,456,377	30,192,786

Broadband Grants

General Fund

Appropriation Description

Funding for the existing broadband grant program

Broadband Grants Financial Summary

Object Class	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Appropriation	100,000,000	0	0	0
Total Resources	100,000,000	0	0	0
Expenditures				
Intra-State Transfers	100,000,000	0	0	0
Total Expenditures	100,000,000	0	0	0

OCIO Cybersecurity Office

General Fund

Appropriation Description

To restructure the OCIO Security Office from fee based to a general fund appropriation.

OCIO Cybersecurity Office Financial Summary

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	0	0	0	4,096,355
Total Resources	0	0	0	4,096,355
Expenditures				
Personal Services-Salaries	0	0	0	1,659,394
Personal Travel In State	0	0	0	33,935
IT Outside Services	0	0	0	47,912
Intra-Agency Transfer	0	0	0	1,267,040
IT Equipment	0	0	0	1,088,074
Total Expenditures	0	0	0	4,096,355

Enterprise Personnel, Accounting and Budget System

General Fund

Appropriation Description

For the state central Personnel, Accounting and Budget System. This is supplemental funding, must be spent by 6/30/22, per 2021 session SF284.

Enterprise Personnel, Accounting and Budget System Financial Summary

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	1,962,877	0	0	0
Total Resources	1,962,877	0	0	0
Expenditures				
Intra-State Transfers	1,962,877	0	0	0
Total Expenditures	1,962,877	0	0	0

Enterprise Personnel, Accounting and Budget System II

General Fund

Appropriation Description

For the state central Personnel, Accounting and Budget System. This is supplemental funding, must be spent by 6/30/23, per 2021 session SF615.

Enterprise Personnel, Accounting and Budget System II Financial Summary

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	23,230,000	9,215,383	0	0
Total Resources	23,230,000	9,215,383	0	0
Expenditures				
Intra-State Transfers	14,014,617	9,215,383	0	0
Balance Carry Forward (Approps)	9,215,383	0	0	0
Total Expenditures	23,230,000	9,215,383	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

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	4,501,794	4,501,794	4,501,794	4,501,794
Estimated Revisions	17,019,974	0	0	0
Total Resources	21,521,768	4,501,794	4,501,794	4,501,794
Expenditures				
Personal Services-Salaries	568,573	153,608	153,608	153,608
Personal Travel In State	1,891	9,000	9,000	9,000
State Vehicle Operation	2,858	500	500	500
Depreciation	0	500	500	500
Personal Travel Out of State	228	1,000	1,000	1,000
Office Supplies	17,612	3,000	3,000	3,000
Facility Maintenance Supplies	3,184	2,000	2,000	2,000
Equipment Maintenance Supplies	7,702	8,000	8,000	8,000
Professional & Scientific Supplies	4,534	1,000	1,000	1,000
Housing & Subsistence Supplies	1,998	500	500	500
Other Supplies	588	5,000	5,000	5,000
Printing & Binding	0	500	500	500
Drugs & Biologicals	0	500	500	500
Food	7,530	100	100	100
Uniforms & Related Items	17,749	500	500	500
Postage	22,164	100	100	100

Appeal Board Claims Financial Summary (Continued)

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	11,319	3,000	3,000	3,000
Rentals	20,064	8,000	8,000	8,000
Utilities	920	3,000	3,000	3,000
Professional & Scientific Services	16,706,318	964,438	964,438	964,438
Outside Services	37,653	80,000	80,000	80,000
Intra-State Transfers	0	500	500	500
Advertising & Publicity	0	3,000	3,000	3,000
Outside Repairs/Service	12,316	5,000	5,000	5,000
Reimbursement to Other Agencies	0	1,000	1,000	1,000
ITS Reimbursements	0	1,000	1,000	1,000
IT Outside Services	3,245	2,000	2,000	2,000
Gov Fund Type Transfers - Auditor of State Services	155	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	3,461	1,000	1,000	1,000
Equipment	8,368	1,000	1,000	1,000
Equipment - Non-Inventory	361	500	500	500
IT Equipment	17,801	10,000	10,000	10,000
Claims	4,758,560	3,103,548	3,103,548	3,103,548
Other Expense & Obligations	(4,044)	25,000	25,000	25,000
Licenses	0	1,000	1,000	1,000
Fees	0	1,000	1,000	1,000
Refunds-Other	(714,971)	50,000	50,000	50,000
State Aid	1,076	3,000	3,000	3,000
Aid to Individuals	2,558	47,500	47,500	47,500
Capitals	0	500	500	500
Total Expenditures	21,521,768	4,501,794	4,501,794	4,501,794

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 2022 Actuals	FY 2023	FY 2024	FY 2024
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	0	20,500,000	0	17,476,050
Total Resources	0	20,500,000	0	17,476,050
Expenditures				
Intra-State Transfers	0	20,500,000	0	17,476,050
Total Expenditures	0	20,500,000	0	17,476,050

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 2022	FY 2023	FY 2024	FY 2024
	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 support the Department of Management operations.

DOM Road Use Tax Fund Appropriation Financial Summary

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	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

OCIO Phone Management Software

Technology Reinvestment Fund

from state-issued smartphones and prohibit access to blacklisted websites from state-issued computers.

Appropriation Description

Funding for OCIO to acquire and install certain software products to enforce the removal of applications

OCIO Phone Management Software Financial Summary

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	0	0	0	3,180,000
Total Resources	0	0	0	3,180,000
Expenditures				
IT Equipment	0	0	0	3,180,000
Total Expenditures	0	0	0	3,180,000

IT Consolidation - OCIO

Technology Reinvestment Fund

Appropriation Description

IT Consolidation - OCIO

IT Consolidation - OCIO Financial Summary

Object Class	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	558,415	0	0	0
Total Resources	558,415	0	0	0
Expenditures				
ITS Reimbursements	16,414	0	0	0
IT Outside Services	423,783	0	0	0
IT Equipment	114,324	0	0	0
Reversions	3,894	0	0	0
Total Expenditures	558,415	0	0	0

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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	78,116	90,000	78,116	88,900
Appropriation	45,000	45,000	45,000	45,000
Total Resources	123,116	135,000	123,116	133,900
Expenditures				
Personal Services-Salaries	0	1,000	1,000	1,000
Intra-State Transfers	33,116	45,000	45,000	45,000
ITS Reimbursements	0	100	100	100
Balance Carry Forward (Approps)	90,000	88,900	77,016	87,800
Total Expenditures	123,116	135,000	123,116	133,900

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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	57,081	75,097	57,081	75,097
Appropriation	70,000	70,000	50,000	50,000
Total Resources	127,081	145,097	107,081	125,097
Expenditures				
Intra-State Transfers	51,984	0	0	0
ITS Reimbursements	0	5,000	5,000	5,000
IT Outside Services	0	65,000	45,000	45,000
Balance Carry Forward (Approps)	75,097	75,097	57,081	75,097
Total Expenditures	127,081	145,097	107,081	125,097

Socrata License

Technology Reinvestment Fund

Appropriation Description

Funding supports the annual Socrata licensing expense.

Socrata License Financial Summary

Object Class	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	0	100,219	10,000	100,219
Appropriation	371,292	382,131	382,131	382,131
Total Resources	371,292	482,350	392,131	482,350
Expenditures				
Office Supplies	271,073	382,131	382,131	382,131
Balance Carry Forward (Approps)	100,219	100,219	10,000	100,219
Total Expenditures	371,292	482,350	392,131	482,350

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	175,488	38,223	175,488	0
Appropriation	120,000	120,000	120,000	120,000
Total Resources	295,488	158,223	295,488	120,000
Expenditures				
Intra-State Transfers	257,265	0	0	0
ITS Reimbursements	0	158,223	295,488	120,000
Balance Carry Forward (Approps)	38,223	0	0	0
Total Expenditures	295,488	158,223	295,488	120,000

Fund Detail

Management, Department of Fund Detail

Funds	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Chief Information Officer, Office of the	143,383,390	104,058,562	134,941,986	104,332,985
IOWAccess Revolving Fund	16,525,847	16,285,339	15,307,673	16,559,761
Office of Chief Information Officer	126,857,543	87,773,223	119,634,313	87,773,224
Management, Department of	3,718,969,959	5,789,357,107	2,150,053,957	5,664,183,660
Iowa Skilled Worker and Job Creation Fund	63,795,554	63,795,553	63,789,169	63,795,553
Rebuild Iowa Infrastructure Fund	304,704,884	318,783,624	296,036,569	216,753,056
Cash Reserve Fund	612,600,000	671,400,000	588,800,000	721,900,000
Taxpayer Relief Fund	1,055,358,816	2,705,958,816	210,509,035	3,422,658,816
Iowa Economic Emergency Fund	230,220,891	241,324,501	214,473,622	258,989,157
Broadband Grant Fund	143,471,499	254,975,440	306,559,183	112,020,988
Iowa Coronavirus Relief Fund	68,853,976	399,918	7,400	406,318
Iowa Coronavirus Fiscal Recovery Fund	852,946,330	1,136,002,935	100,501,100	436,002,935
Iowa Coronavirus Capital Projects Fund	0	1,001,100	1,001,100	1,001,100
Sports Wagering Receipts Fund	15,478,656	20,438,656	14,006,701	25,398,656
Foundation Base Supplement Fund	8,960,129	9,010,129	11,925,276	18,139,681
Environment First Fund	42,090,250	42,090,250	42,090,250	42,090,250
Transportation Equity Fund	27,457,960	26,690,088	29,456,377	29,456,377
Consolidated Block Grants	43,317	43,317	0	43,317
School District Income Surtax	213,040,218	222,651,660	209,194,060	223,362,296
Technology Reinvestment Fund	18,142,112	20,944,817	17,500,007	18,569,313
Property Tax Equity and Relief Fund	61,805,367	53,846,303	44,204,108	73,595,847

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	39,169	45,553	39,169	45,553
Adjustment to Balance Forward	5,387	0	0	0
Pari-Mutuel Receipts	63,746,000	63,749,998	63,749,998	63,749,998
Interest	0	1	1	1
Reversions	998	0	0	0
Fees, Licenses & Permits	4,000	1	1	1
Total Iowa Skilled Worker and Job Creation Fund	63,795,554	63,795,553	63,789,169	63,795,553
Expenditures				
Appropriation	63,750,000	63,750,000	63,750,000	63,750,000
Balance Carry Forward (Funds)	45,553	45,553	39,169	45,553
Total Iowa Skilled Worker and Job Creation Fund	63,795,553	63,795,553	63,789,169	63,795,553

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	60,620,760	102,135,693	65,908,569	27,196,056
Pari-Mutuel Receipts	211,621,249	179,150,000	200,870,000	147,150,000
Intra State Receipts	26,895,758	25,400,000	25,251,000	25,400,000
Interest	2,762,503	9,000,000	2,000,000	15,000,000
Reversions	585,820	1,090,931	0	0
Fees, Licenses & Permits	9,200	7,000	7,000	7,000
Refunds & Reimbursements	2,209,593	2,000,000	2,000,000	2,000,000
Total Rebuild Iowa Infrastructure Fund	304,704,884	318,783,624	296,036,569	216,753,056
Expenditures				
Appropriation	202,569,191	291,587,568	291,587,568	216,753,056
Balance Carry Forward (Funds)	102,135,693	27,196,056	4,449,001	0
Total Rebuild Iowa Infrastructure Fund	304,704,884	318,783,624	296,036,569	216,753,056

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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	587,800,000	612,600,000	588,300,000	671,400,000
Adjustment to Balance Forward	24,800,000	0	0	0
Intra State Receipts	0	58,800,000	500,000	50,500,000
Total Cash Reserve Fund	612,600,000	671,400,000	588,800,000	721,900,000
Expenditures				
Balance Carry Forward (Funds)	612,600,000	671,400,000	588,800,000	721,900,000
Total Cash Reserve Fund	612,600,000	671,400,000	588,800,000	721,900,000

Taxpayer Relief Fund

full and actual General Fund revenue is higher than the REC estimate used for the original fiscal year budget.

Fund Description

Moneys in the fund are to be used by appropriation for tax relief. Funding comes if the reserve funds are

Taxpayer Relief Fund Detail

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	90,409,035	1,055,358,816	150,409,035	2,705,958,816
Adjustment to Balance Forward	963,100,000	0	0	0
Intra State Receipts	0	1,634,800,000	60,000,000	662,600,000
Interest	1,849,781	15,800,000	100,000	54,100,000
Total Taxpayer Relief Fund	1,055,358,816	2,705,958,816	210,509,035	3,422,658,816
Expenditures				
Balance Carry Forward (Funds)	1,055,358,816	2,705,958,816	210,509,035	3,422,658,816
Total Taxpayer Relief Fund	1,055,358,816	2,705,958,816	210,509,035	3,422,658,816

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	213,339,402	218,024,501	200,660,304	223,789,157
Adjustment to Balance Forward	16,881,489	0	0	0
Intra State Receipts	0	23,300,000	13,813,318	35,200,000
Total Iowa Economic Emergency Fund	230,220,891	241,324,501	214,473,622	258,989,157
Expenditures				
Appropriation	12,196,390	17,535,344	26,492,416	18,417,131
Balance Carry Forward (Funds)	218,024,501	223,789,157	187,981,206	240,572,026
Total Iowa Economic Emergency Fund	230,220,891	241,324,501	214,473,622	258,989,157

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	41,909,252	112,020,988	306,559,183	112,020,988
Intra State Receipts	101,582,985	142,954,452	0	0
Refunds & Reimbursements	(20,738)	0	0	0
Total Broadband Grant Fund	143,471,499	254,975,440	306,559,183	112,020,988
Expenditures				
Personal Services-Salaries	151,642	0	0	0
Outside Services	29,642,777	142,954,451	300,246,265	105,708,070
Intra-State Transfers	0	1	0	0
Balance Carry Forward (Funds)	112,020,988	112,020,988	0	0
IT Outside Services	1,436,996	0	3,813,958	3,813,958
IT Equipment	219,097	0	2,498,960	2,498,960
Total Broadband Grant Fund	143,471,499	254,975,440	306,559,183	112,020,988

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	68,814,001	398,918	0	398,918
Intra State Receipts	0	900	100	100
Interest	39,976	100	7,300	7,300
Total Iowa Coronavirus Relief Fund	68,853,976	399,918	7,400	406,318
Expenditures				
Intra-State Transfers	68,455,058	1,000	7,400	7,400
Balance Carry Forward (Funds)	398,918	398,918	0	398,918
Total Iowa Coronavirus Relief Fund	68,853,976	399,918	7,400	406,318

Iowa Coronavirus Fiscal Recovery Fund

Fund Description

The Iowa Coronavirus Fiscal Recovery Fund 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:

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

Iowa Coronavirus Fiscal Recovery Fund Detail

Object Class	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	0	435,501,835	100,000,000	435,501,835
Federal Support	851,822,598	700,000,000	0	0
Intra State Receipts	0	1,100	1,100	1,100
Interest	1,123,732	500,000	500,000	500,000
Total Iowa Coronavirus Fiscal Recovery Fund	852,946,330	1,136,002,935	100,501,100	436,002,935
Expenditures				
Intra-State Transfers	417,444,495	700,501,100	100,501,100	436,002,935
Balance Carry Forward (Funds)	435,501,835	435,501,835	0	0
Total Iowa Coronavirus Fiscal Recovery Fund	852,946,330	1,136,002,935	100,501,100	436,002,935

Iowa Coronavirus Capital Projects Fund

Fund Description

The Iowa Coronavirus Capital Projects Fund 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Federal Support	0	1,000,000	1,000,000	1,000,000
Intra State Receipts	0	100	100	100
Interest	0	1,000	1,000	1,000
Total Iowa Coronavirus Capital Projects Fund	0	1,001,100	1,001,100	1,001,100
Expenditures				
Intra-State Transfers	0	1,001,100	1,001,100	1,001,100
Total Iowa Coronavirus Capital Projects Fund	0	1,001,100	1,001,100	1,001,100

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	90,250	90,250	90,250	90,250
Intra State Receipts	42,000,000	42,000,000	42,000,000	42,000,000
Total Environment First Fund	42,090,250	42,090,250	42,090,250	42,090,250
Expenditures				
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)	90,250	90,250	90,250	90,250
Total Environment First Fund	42,090,250	42,090,250	42,090,250	42,090,250

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	10,561,525	10,226,917	10,226,912	11,479,000
Interest	40,761	26,634	40,761	40,761
Fees, Licenses & Permits	5,923,561	6,031,788	5,040,000	5,040,000
Total IOWAccess Revolving Fund	16,525,847	16,285,339	15,307,673	16,559,761
Expenditures				
ITS Reimbursements	5,194,876	4,105,160	5,194,876	5,194,876
Refunds-Other	31,106	1,187	1,187	1,187
Balance Carry Forward (Funds)	10,226,917	11,479,000	9,038,663	10,290,751
IT Outside Services	61,127	0	61,127	61,127
Gov Fund Type Transfers - Other Agencies Services	1,011,820	699,992	1,011,820	1,011,820
Total IOWAccess Revolving Fund	16,525,847	16,285,339	15,307,673	16,559,761

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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	29,350,536	24,358,474	56,252,193	24,391,104
Federal Support	324,197	0	0	0
Intra State Receipts	33,008,697	841,333	841,333	841,333
Reimbursement from Other Agencies	62,244,790	61,694,493	61,661,864	61,661,864
Interest	56,752	93,311	93,311	93,311
Refunds & Reimbursements	1,872,572	785,612	785,612	785,612
Total Office of Chief Information Officer	126,857,543	87,773,223	119,634,313	87,773,224
Expenditures				
Personal Services-Salaries	14,576,982	18,037,200	18,037,200	18,037,200
Personal Travel In State	15,223	122,875	122,875	122,875
Personal Travel Out of State	8,361	118,812	118,812	118,812
Office Supplies	115,074	20,001	20,001	20,001
Equipment Maintenance Supplies	55,064	0	0	0
Other Supplies	39,699	0	0	0
Printing & Binding	52,921	5,020	5,020	5,020
Postage	3,267	5,568	5,568	5,568
Communications	1,336,420	845,713	845,713	845,713
Rentals	631,238	661,341	661,341	661,341
Utilities	42,471	39,149	39,149	39,149
Professional & Scientific Services	0	2	2	2
Outside Services	40,360	60,578	60,578	60,578
Advertising & Publicity	148	0	0	0
Outside Repairs/Service	99	0	0	0
Attorney General Reimbursements	100,300	100,000	100,000	100,000
Auditor of State Reimbursements	38,264	42,000	42,000	42,000
Reimbursement to Other Agencies	885,938	719,846	719,846	719,846
ITS Reimbursements	11,172,396	9,518,321	12,248,389	12,248,389
Equipment - Non-Inventory	305,390	0	0	0
Other Expense & Obligations	292,670	2	2	2
Balance Carry Forward (Funds)	24,358,474	24,391,104	21,155,579	(8,583,836)
IT Outside Services	24,752,709	9,006,463	23,557,038	23,557,038
IT Equipment	42,503,080	14,598,619	32,414,591	30,292,917
Intra-Agency Transfer	5,530,996	9,480,609	9,480,609	9,480,609
Total Office of Chief Information Officer	126,857,543	87,773,223	119,634,313	87,773,224

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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	(2,698)	444,817	7	519,424
Intra State Receipts	17,700,000	20,500,000	17,500,000	18,049,889
Reversions	444,810	0	0	0
Total Technology Reinvestment Fund	18,142,112	20,944,817	17,500,007	18,569,313
Expenditures				
Appropriation	17,697,295	20,425,393	17,425,393	17,975,282
Balance Carry Forward (Funds)	444,817	519,424	74,614	594,031
Total Technology Reinvestment Fund	18,142,112	20,944,817	17,500,007	18,569,313

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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	16,206,814	45,598,553	16,206,814	45,598,553
Intra State Receipts	45,598,554	8,247,750	27,997,294	27,997,294
Total Property Tax Equity and Relief Fund	61,805,367	53,846,303	44,204,108	73,595,847
Expenditures				
Intra-State Transfers	16,206,814	8,247,750	23,948,282	23,948,282
Balance Carry Forward (Funds)	45,598,553	45,598,553	20,255,826	49,647,565
Total Property Tax Equity and Relief Fund	61,805,367	53,846,303	44,204,108	73,595,847