

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 2021 Actuals Achieved	FY 2022	FY 2023	FY 2023
		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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
State Appropriations	102,999,059	95,117,739	94,928,553	98,715,027
Taxes	347,829,335	358,493,231	397,819,718	358,493,231
Receipts from Other Entities	137,153,461	1,008,245,997	906,416,118	899,307,086
Interest, Dividends, Bonds & Loans	3,450,264	2,000,001	2,500,001	2,000,001
Fees, Licenses & Permits	18,600	7,101	7,101	7,101
Refunds & Reimbursements	2,209,593	2,000,000	2,000,000	2,000,000
Beginning Balance and Adjustments	1,643,089,527	1,141,063,659	1,640,789,417	1,204,447,153
Total Resources	2,236,749,839	2,606,927,728	3,044,460,908	2,564,969,599
Expenditures				
Personal Services	3,315,125	2,965,355	2,965,355	3,065,355
Travel & Subsistence	6,325	22,000	22,000	22,000
Supplies & Materials	49,662	67,200	67,200	67,200
Contractual Services and Transfers	667,150,591	936,938,033	825,759,936	829,446,410
Equipment & Repairs	22,245	20,000	20,000	20,000
Claims & Miscellaneous	3,904,489	3,134,930	3,134,930	3,134,930
Licenses, Permits, Refunds & Other	104,615,610	103,423,155	103,423,155	103,423,155
State Aid & Credits	1,608,785	150,500	150,500	150,500
Plant Improvements & Additions	0	500	500	500
Appropriations	315,013,347	355,758,902	433,335,715	424,451,377
Balance Carry Forward	1,141,063,659	1,204,447,153	1,675,581,617	1,201,188,172
Total Expenditures	2,236,749,839	2,606,927,728	3,044,460,908	2,564,969,599
Full Time Equivalents	21	21	21	21

Appropriations from General Fund

Appropriations	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Department of Management Operations	2,695,693	2,695,693	2,695,693	2,795,693
Technology Reinvestment Fund Appropriation	0	17,700,000	17,500,000	0
Transportation Equity Fund Appropriation	26,690,088	27,457,960	27,457,935	28,144,409
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	12,168,278	4,501,794	4,501,794	4,501,794
Total Management, Department of	41,654,059	52,455,447	52,255,422	35,541,896

Appropriations from Other Funds

Appropriations	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Technology Reinvestment Fund Appropriation from RIIF	18,550,000	0	0	20,500,000
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
Socrata License	0	371,292	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	624,000	120,000	120,000	120,000
Total Management, Department of	61,345,000	42,662,292	42,673,131	63,173,131

Appropriations Detail

Department of Management Operations

General Fund

Appropriation Description

General Fund appropriation to the Department of Management for salaries, support, maintenance, and miscellaneous purposes.

Department of Management Operations Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Appropriation	2,695,693	2,695,693	2,695,693	2,795,693
Federal Support	40,550	0	0	0
Intra State Receipts	2,037,726	1,425,630	1,305,630	1,305,630
Gov Fund Type Transfers - Other Agencies	580	100	100	100
Fees, Licenses & Permits	0	100	100	100
Total Resources	4,774,549	4,121,523	4,001,523	4,101,523
Expenditures				
Personal Services-Salaries	2,814,124	2,817,129	2,817,129	2,917,129
Personal Travel In State	1,056	8,000	8,000	8,000
Personal Travel Out of State	700	3,000	3,000	3,000
Office Supplies	28,806	31,000	31,000	31,000
Printing & Binding	3,522	13,000	13,000	13,000
Postage	859	2,000	2,000	2,000
Communications	11,000	13,000	13,000	13,000
Rentals	200	2,000	2,000	2,000
Professional & Scientific Services	671,179	419,030	419,030	419,030
Outside Services	4,764	11,364	11,364	11,364
Outside Repairs/Service	316	500	500	500
Reimbursement to Other Agencies	40,837	39,000	39,000	39,000
ITS Reimbursements	658,363	260,000	140,000	140,000
IT Outside Services	57,427	76,000	76,000	76,000
Gov Fund Type Transfers - Auditor of State Services	8,442	0	0	0
Gov Fund Type Transfers - Other Agencies Services	463,630	418,000	418,000	418,000
Equipment - Non-Inventory	0	1,500	1,500	1,500
IT Equipment	6,325	7,000	7,000	7,000
Other Expense & Obligations	3,000	0	0	0
Total Expenditures	4,774,549	4,121,523	4,001,523	4,101,523

Technology Reinvestment Fund Appropriation

General Fund

Appropriation Description

A technology reinvestment fund is created under the authority of the Department of Management. The fund shall consist of appropriations made to the fund

and transfers of interest, earnings, and moneys from other funds as provided by law. The fund shall be separate from the General Fund of the state and the balance in the fund shall not be considered part of the balance of the General Fund of the state. However, the fund shall be considered a special account for the purposes of Section 8.53, relating to generally accepted accounting principles. (Section 8.57C)

Technology Reinvestment Fund Appropriation Financial Summary

Object Class	FY 2021 Actuals	FY 2022	FY 2023	FY 2023
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	0	17,700,000	17,500,000	0
Total Resources	0	17,700,000	17,500,000	0
Expenditures				
Intra-State Transfers	0	17,700,000	17,500,000	0
Total Expenditures	0	17,700,000	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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	26,690,088	27,457,935	27,457,935	28,144,409
Change	0	25	0	0
Total Resources	26,690,088	27,457,960	27,457,935	28,144,409
Expenditures				
Intra-State Transfers	26,690,088	27,457,960	27,457,935	28,144,409
Total Expenditures	26,690,088	27,457,960	27,457,935	28,144,409

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 2021	FY 2022	FY 2023	FY 2023
	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 2021	FY 2022	FY 2023	FY 2023
	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	7,666,484	0	0	0
Total Resources	12,168,278	4,501,794	4,501,794	4,501,794
Expenditures				
Personal Services-Salaries	492,625	148,226	148,226	148,226
Personal Travel In State	720	9,000	9,000	9,000
State Vehicle Operation	3,850	500	500	500
Depreciation	0	500	500	500
Personal Travel Out of State	0	1,000	1,000	1,000
Office Supplies	1,994	3,000	3,000	3,000
Facility Maintenance Supplies	1,053	2,000	2,000	2,000
Equipment Maintenance Supplies	3,074	8,000	8,000	8,000
Professional & Scientific Supplies	4,920	1,000	1,000	1,000
Housing & Subsistence Supplies	150	500	500	500
Other Supplies	4,920	5,000	5,000	5,000
Printing & Binding	0	500	500	500
Drugs & Biologicals	0	500	500	500
Food	0	100	100	100
Uniforms & Related Items	332	500	500	500
Postage	31	100	100	100

Appeal Board Claims Financial Summary (Continued)

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	20,843	3,000	3,000	3,000
Rentals	12,695	8,000	8,000	8,000
Utilities	20,262	3,000	3,000	3,000
Professional & Scientific Services	5,867,505	964,438	964,438	964,438
Outside Services	87,947	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	9,179	5,000	5,000	5,000
Reimbursement to Other Agencies	0	1,000	1,000	1,000
ITS Reimbursements	6,964	0	0	0
IT Outside Services	12,360	2,000	2,000	2,000
Gov Fund Type Transfers - Auditor of State Services	0	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	28,032	1,000	1,000	1,000
Equipment	0	1,000	1,000	1,000
Equipment - Non-Inventory	0	500	500	500
IT Equipment	15,920	10,000	10,000	10,000
Claims	3,898,279	3,109,930	3,109,930	3,109,930
Other Expense & Obligations	3,210	25,000	25,000	25,000
Licenses	0	1,000	1,000	1,000
Fees	71	1,000	1,000	1,000
Refunds-Other	162,555	50,000	50,000	50,000
State Aid	1,497,826	3,000	3,000	3,000
Aid to Individuals	10,959	47,500	47,500	47,500
Capitals	0	500	500	500
Total Expenditures	12,168,278	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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	18,550,000	0	0	20,500,000
Total Resources	18,550,000	0	0	20,500,000
Expenditures				
Intra-State Transfers	18,550,000	0	0	20,500,000
Total Expenditures	18,550,000	0	0	20,500,000

Environment First Fund Appropriation

Rebuild Iowa Infrastructure Fund

Appropriation Description

Standing Limited appropriation from the Rebuild Iowa Infrastructure Fund to the Environment First Fund. (Iowa Code 8.57A)

Environment First Fund Appropriation Financial Summary

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	41,546	78,116	0	78,116
Appropriation	45,000	45,000	45,000	45,000
Total Resources	86,546	123,116	45,000	123,116
Expenditures				
Personal Services-Salaries	8,376	0	0	0
Intra-State Transfers	0	45,000	45,000	45,000
ITS Reimbursements	54	0	0	0
Balance Carry Forward (Approps)	78,116	78,116	0	78,116
Total Expenditures	86,546	123,116	45,000	123,116

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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	37,945	57,081	0	57,081
Appropriation	70,000	70,000	70,000	70,000
Total Resources	107,945	127,081	70,000	127,081
Expenditures				
Intra-State Transfers	50,863	70,000	70,000	70,000
Balance Carry Forward (Approps)	57,081	57,081	0	57,081
Total Expenditures	107,945	127,081	70,000	127,081

Socrata License

Technology Reinvestment Fund

Appropriation Description

Funding supports the annual Socrata licensing expense.

Socrata License Financial Summary

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

Local Government Budget & Property Tax System Upgrade/Redesi

Technology Reinvestment Fund

Appropriation Description

The Department of Management is statutorily required to receive property valuation from county auditors on an annual basis. This property valuation is then used by local governments to prepare local budgets and set property tax rates. DOM is also statutorily responsible for the creation, management and receipt of local government budget forms. Currently DOM uses a set of disparate, dated applications (including a desktop application) to manage these statutory processes. Our systems are vulnerable,

including to standard Windows upgrades and platform changes. This vulnerability jeopardizes our crucial, annual, statutory role in administering the property tax process and finalizing tax rates for county auditors, who, in turn, prepare property tax statements for all property owners in the state. Success for this system would be stable, solely web based, integrated application/s which predictably run processes needed to perform DOM and local government statutory duties related to local budgets and property tax. The application/s would be easy for the approximately 1,200 local governments to use, flexible to needed changes (legislative and general enhancements for users) and provide readily accessible public information on property valuations, property tax and local budgets.

Local Government Budget & Property Tax System Upgrade/Redesi Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	83,691	175,488	0	175,488
Appropriation	624,000	120,000	120,000	120,000
Total Resources	707,691	295,488	120,000	295,488
Expenditures				
Intra-State Transfers	532,203	120,000	120,000	120,000
Balance Carry Forward (Approps)	175,488	175,488	0	175,488
Total Expenditures	707,691	295,488	120,000	295,488

Fund Detail

Management, Department of Fund Detail

Funds	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Management, Department of	2,192,689,980	2,695,562,683	3,091,180,977	2,649,501,761
Iowa Skilled Worker and Job Creation Fund	63,789,168	63,789,169	63,786,926	63,789,169
Rebuild Iowa Infrastructure Fund	230,912,796	268,477,760	274,460,367	273,015,569
Cash Reserve Fund	587,800,000	588,300,000	588,900,000	588,800,000
Taxpayer Trust Fund	95,668,725	150,409,035	188,738,540	210,409,035
Iowa Economic Emergency Fund	226,742,470	227,152,720	186,255,966	214,473,622
Broadband Grant Fund	61,181,239	185,489,209	142,954,452	184,863,704
Iowa Coronavirus Relief Fund	603,032,610	68,814,001	601,774,908	68,814,001
Iowa Coronavirus Fiscal Recovery Fund	0	810,869,011	700,000,100	700,000,100
Iowa Coronavirus Capital Projects Fund	0	1,000,100	1,000,100	1,000,100
Sports Wagering Receipts Fund	7,596,701	9,046,701	6,149,734	8,996,701
Foundation Base Supplement Fund	2,795,724	2,795,724	0	2,795,724
Environment First Fund	42,090,250	42,090,250	42,090,250	42,090,250
Transportation Equity Fund	26,690,088	26,690,088	26,690,088	26,690,088
Consolidated Block Grants	3,625	3,625	0	3,625
School District Income Surtax	199,243,175	208,483,424	221,669,723	218,805,502
Technology Reinvestment Fund	18,555,855	17,697,302	28,081,334	20,500,007
Property Tax Equity and Relief Fund	26,587,553	24,454,564	18,628,489	24,454,564

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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	36,926	39,169	36,926	39,169
Adjustment to Balance Forward	2,243	0	0	0
Pari-Mutuel Receipts	63,746,200	63,749,998	63,749,998	63,749,998
Interest	0	1	1	1
Fees, Licenses & Permits	3,800	1	1	1
Total Iowa Skilled Worker and Job Creation Fund	63,789,168	63,789,169	63,786,926	63,789,169
Expenditures				
Appropriation	63,750,000	63,750,000	63,750,000	63,750,000
Balance Carry Forward (Funds)	39,169	39,169	36,926	39,169
Total Iowa Skilled Worker and Job Creation Fund	63,789,169	63,789,169	63,786,926	63,789,169

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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	19,778,209	60,620,760	28,001,880	65,908,569
Pari-Mutuel Receipts	176,402,499	177,850,000	217,176,487	177,850,000
Intra State Receipts	26,082,726	26,000,000	24,775,000	25,250,000
Reimbursement from Other Agencies	2,749,253	0	0	0
Interest	2,016,973	2,000,000	2,500,000	2,000,000
Reversions	1,658,743	0	0	0
Fees, Licenses & Permits	14,800	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	230,912,796	268,477,760	274,460,367	273,015,569
Expenditures				
Appropriation	170,292,036	202,569,191	269,761,972	268,567,568
Balance Carry Forward (Funds)	60,620,760	65,908,569	4,698,395	4,448,001
Total Rebuild Iowa Infrastructure Fund	230,912,796	268,477,760	274,460,367	273,015,569

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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	587,900,000	587,800,000	588,400,000	588,300,000
Adjustment to Balance Forward	(100,000)	0	0	0
Intra State Receipts	0	500,000	500,000	500,000
Total Cash Reserve Fund	587,800,000	588,300,000	588,900,000	588,800,000
Expenditures				
Balance Carry Forward (Funds)	587,800,000	588,300,000	588,900,000	588,800,000
Total Cash Reserve Fund	587,800,000	588,300,000	588,900,000	588,800,000

Taxpayer Trust Fund

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

Fund Description

Moneys in the fund are to be used by appropriation

budget, up to \$60 million can be transferred into this fund.

Taxpayer Trust Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	73,998,230	90,409,035	128,738,540	150,409,035
Adjustment to Balance Forward	21,500,000	0	0	0
Intra State Receipts	0	60,000,000	60,000,000	60,000,000
Interest	170,495	0	0	0
Total Taxpayer Trust Fund	95,668,725	150,409,035	188,738,540	210,409,035
Expenditures				
Appropriation	5,259,690	0	0	0
Balance Carry Forward (Funds)	90,409,035	150,409,035	188,738,540	210,409,035
Total Taxpayer Trust Fund	95,668,725	150,409,035	188,738,540	210,409,035

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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	189,471,799	213,339,402	172,442,648	200,660,304
Adjustment to Balance Forward	37,270,671	0	0	0
Intra State Receipts	0	13,813,318	13,813,318	13,813,318
Total Iowa Economic Emergency Fund	226,742,470	227,152,720	186,255,966	214,473,622
Expenditures				
Appropriation	13,403,068	26,492,416	26,492,416	26,492,416
Balance Carry Forward (Funds)	213,339,402	200,660,304	159,763,550	187,981,206
Total Iowa Economic Emergency Fund	226,742,470	227,152,720	186,255,966	214,473,622

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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	0	41,909,252	0	41,909,252
Intra State Receipts	61,160,501	143,579,957	142,954,452	142,954,452
Refunds & Reimbursements	20,738	0	0	0
Total Broadband Grant Fund	61,181,239	185,489,209	142,954,452	184,863,704
Expenditures				
Outside Services	18,226,787	143,579,956	142,954,451	142,954,451
Intra-State Transfers	0	1	1	1
Balance Carry Forward (Funds)	41,909,252	41,909,252	0	41,909,252
Gov Fund Type Transfers - Other Agencies Services	1,045,200	0	0	0
Total Broadband Grant Fund	61,181,239	185,489,209	142,954,452	184,863,704

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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	601,774,908	68,814,001	601,774,908	68,814,001
Interest	1,257,702	0	0	0
Total Iowa Coronavirus Relief Fund	603,032,610	68,814,001	601,774,908	68,814,001
Expenditures				
Intra-State Transfers	534,218,610	0	0	0
Balance Carry Forward (Funds)	68,814,001	68,814,001	601,774,908	68,814,001
Total Iowa Coronavirus Relief Fund	603,032,610	68,814,001	601,774,908	68,814,001

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:

- 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 2021 Actuals	FY 2022	FY 2023	FY 2023
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Federal Support	0	810,868,911	700,000,000	700,000,000
Intra State Receipts	0	100	100	100
Total Iowa Coronavirus Fiscal Recovery Fund	0	810,869,011	700,000,100	700,000,100
Expenditures				
Intra-State Transfers	0	810,869,011	700,000,100	700,000,100
Total Iowa Coronavirus Fiscal Recovery Fund	0	810,869,011	700,000,100	700,000,100

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 2021 Actuals	FY 2022	FY 2023	FY 2023
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Federal Support	0	1,000,000	1,000,000	1,000,000
Intra State Receipts	0	100	100	100
Total Iowa Coronavirus Capital Projects Fund	0	1,000,100	1,000,100	1,000,100
Expenditures				
Intra-State Transfers	0	1,000,100	1,000,100	1,000,100
Total Iowa Coronavirus Capital Projects Fund	0	1,000,100	1,000,100	1,000,100

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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 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

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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	5,855	(2,698)	(2,698)	7
Intra State Receipts	18,550,000	17,700,000	28,084,032	20,500,000
Total Technology Reinvestment Fund	18,555,855	17,697,302	28,081,334	20,500,007
Expenditures				
Appropriation	18,558,553	17,697,295	28,081,327	20,391,393
Balance Carry Forward (Funds)	(2,698)	7	7	108,614
Total Technology Reinvestment Fund	18,555,855	17,697,302	28,081,334	20,500,007

Property Tax Equity and Relief Fund

Fund Description

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

the 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	10,380,739	16,206,814	10,380,739	16,206,814
Intra State Receipts	16,206,814	8,247,750	8,247,750	8,247,750
Total Property Tax Equity and Relief Fund	26,587,553	24,454,564	18,628,489	24,454,564
Expenditures				
Intra-State Transfers	10,380,739	8,247,750	8,247,750	8,247,750
Balance Carry Forward (Funds)	16,206,814	16,206,814	10,380,739	16,206,814
Total Property Tax Equity and Relief Fund	26,587,553	24,454,564	18,628,489	24,454,564