

Dept of Management Budgets

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Management, Department of

Mission Statement

Lead enterprise planning and coordinate enterprise systems so Iowans receive the highest possible return on public investment.

Description

The Department of Management provides leadership and support to the rest of state government and to local governments. Major fiscal-related responsibilities include the preparation of the Governor's recommended budget, analysis and implementation of the budget and legislation approved by the general assembly, tax and revenue estimating and analysis, overall fiscal and budget management and oversight, policy development and implementation, grants management, and participation in and staff support for the State Appeal Board, which handles tort and

other legal claims against the State. The Department also provides budget, valuation, tax levy, utility tax replacement, and other support and oversight to local governments, including schools. Major accountability functions include systems and support for planning, measures, improvement, and reporting, all emphasizing performance. The Department leads organizational transformation in state government, promoting change that moves state government beyond the traditional, bureaucratic paradigm to one that is more dynamic, effective, and results-oriented. As part of all these activities, Department staff frequently provide data and information to the Governor, Lt. Governor, legislature, other state agencies, media, stakeholders, and the public. The Department is also frequently called upon to lead or coordinate major state-government-wide projects and initiatives.

Performance Measures

Measure	FY 2015 Actuals Achieved	FY 2016 Current Year Budget Estimate Target	FY 2017 Total Department Request Target	FY 2017 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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
State Appropriations	83,113,667	47,801,220	65,301,220	47,801,220
Taxes	305,739,774	329,893,231	329,293,231	332,893,231
Receipts from Other Entities	97,325,151	872,016,202	953,612,624	389,033,380
Interest, Dividends, Bonds & Loans	3,100,089	1,938,876	1,903,877	1,903,848
Fees, Licenses & Permits	5,124,200	5,000,001	5,000,001	5,000,001
Refunds & Reimbursements	2,209,595	18,200,000	16,019,844	18,200,000
Beginning Balance and Adjustments	887,709,438	820,477,374	832,623,529	843,403,613
Total Resources	1,384,321,914	2,095,326,904	2,203,754,326	1,638,235,293
Expenditures				
Personal Services	3,419,778	2,767,297	2,765,437	2,765,437
Travel & Subsistence	49,336	39,500	39,500	39,500
Supplies & Materials	54,357	71,700	71,700	71,700
Contractual Services and Transfers	108,585,065	814,892,527	928,543,421	353,998,151
Equipment & Repairs	35,459	10,500	10,500	10,500
Claims & Miscellaneous	16,299,230	782,153	784,013	784,013
Licenses, Permits, Refunds & Other	104,139,023	104,241,054	104,241,054	104,241,054
State Aid & Credits	155,677	245,400	245,400	245,400
Appropriations	331,103,299	328,873,160	318,744,550	308,374,418
Reversions	3,314	0	0	0
Balance Carry Forward	820,477,377	843,403,613	848,308,751	867,705,120
Total Expenditures	1,384,321,915	2,095,326,904	2,203,754,326	1,638,235,293
Full Time Equivalents	23	21	21	21

Appropriations from General Fund

Appropriations	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Management Departmental Operations	2,550,220	2,550,220	2,550,220	2,550,220
Technology Reinvestment Fund Appropriation	17,500,000	0	17,500,000	0
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	20,807,447	3,000,000	3,000,000	3,000,000
Total Management, Department of	40,957,667	5,650,220	23,150,220	5,650,220

Appropriations from Other Funds

Appropriations	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Transparency Project	0	0	45,000	0
Iowa Grants Management Implementation	0	50,000	0	50,000
Iowa Grants Management Implementation (TRF)	100,000	0	50,000	0
Transparency Project - RIIF	0	45,000	0	45,000
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Total Management, Department of	42,156,000	42,151,000	42,151,000	42,151,000

Appropriations Detail

Management Departmental Operations

General Fund

Appropriation Description

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

Management Departmental Operations Financial Summary

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	655	3,314	0	0
Appropriation	2,550,220	2,550,220	2,550,220	2,550,220
Intra State Receipts	1,402,347	1,235,630	1,235,630	1,235,630
Gov Fund Type Transfers - Other Agencies	11,632	0	0	0
Total Resources	3,964,854	3,789,164	3,785,850	3,785,850
Expenditures				
Personal Services-Salaries	2,690,885	2,641,076	2,641,076	2,641,076
Personal Travel In State	17,936	23,000	23,000	23,000
Personal Travel Out of State	3,542	5,000	5,000	5,000
Office Supplies	27,272	31,100	31,100	31,100
Printing & Binding	4,965	6,000	6,000	6,000
Postage	2,378	3,000	3,000	3,000
Communications	14,347	18,000	18,000	18,000
Rentals	730	3,000	3,000	3,000
Professional & Scientific Services	377,493	430,030	430,030	430,030
Outside Services	21,143	13,500	13,500	13,500
Intra-State Transfers	664	3,314	0	0
Outside Repairs/Service	427	1,000	1,000	1,000
Reimbursement to Other Agencies	31,217	31,500	31,500	31,500
ITS Reimbursements	180,367	186,144	186,144	186,144
IT Outside Services	79,416	0	0	0
Gov Fund Type Transfers - Other Agencies Services	498,969	386,500	386,500	386,500
Office Equipment	6,475	1,000	1,000	1,000
IT Equipment	0	6,000	6,000	6,000
Balance Carry Forward (Approps)	3,314	0	0	0
Reversions	3,314	0	0	0
Total Expenditures	3,964,854	3,789,164	3,785,850	3,785,850

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 2015	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	17,500,000	0	17,500,000	0
Total Resources	17,500,000	0	17,500,000	0
Expenditures				
Intra-State Transfers	17,500,000	0	17,500,000	0
Total Expenditures	17,500,000	0	17,500,000	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 2015	FY 2016	FY 2017	FY 2017
	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 2015	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,000,000	3,000,000	3,000,000	3,000,000
Estimated Revisions	17,807,447	0	0	0
Total Resources	20,807,447	3,000,000	3,000,000	3,000,000
Expenditures				
Personal Services-Salaries	728,893	126,221	124,361	124,361
Personal Travel In State	27,385	9,000	9,000	9,000
State Vehicle Operation	410	500	500	500
Depreciation	0	1,000	1,000	1,000
Personal Travel Out of State	63	1,000	1,000	1,000
Office Supplies	3,202	15,000	15,000	15,000
Facility Maintenance Supplies	223	2,000	2,000	2,000
Equipment Maintenance Supplies	10,405	2,000	2,000	2,000
Professional & Scientific Supplies	619	3,000	3,000	3,000
Housing & Subsistence Supplies	0	500	500	500
Ag., Conservation & Horticulture Supply	0	500	500	500
Other Supplies	4,691	5,000	5,000	5,000
Printing & Binding	196	2,000	2,000	2,000
Drugs & Biologicals	0	500	500	500
Food	0	500	500	500
Uniforms & Related Items	76	500	500	500
Postage	331	100	100	100

Appeal Board Claims Financial Summary (Continued)

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Communications	3,620	3,000	3,000	3,000
Rentals	4,806	17,000	17,000	17,000
Utilities	2,556	3,000	3,000	3,000
Professional & Scientific Services	3,448,213	901,227	901,227	901,227
Outside Services	261,189	50,000	50,000	50,000
Intra-State Transfers	1,902	11,000	11,000	11,000
Advertising & Publicity	3,349	1,000	1,000	1,000
Outside Repairs/Service	12,222	22,000	22,000	22,000
Examination Expense	0	500	500	500
Reimbursement to Other Agencies	5,453	21,000	21,000	21,000
Gov Fund Type Transfers - Other Agencies Services	3,003	0	0	0
Equipment	0	500	500	500
Office Equipment	0	500	500	500
Equipment - Non-Inventory	4,477	500	500	500
IT Equipment	24,508	2,000	2,000	2,000
Claims	16,241,468	280,893	282,753	282,753
Other Expense & Obligations	57,761	500,260	500,260	500,260
Interest Expense/Princ/Securities	0	1,000	1,000	1,000
Licenses	475	500	500	500
Fees	2,765	7,000	7,000	7,000
Refunds-Other	(102,492)	862,399	862,399	862,399
State Aid	0	20,000	20,000	20,000
Aid to Individuals	55,677	124,500	124,500	124,500
Health Reimbursements & Aids	0	900	900	900
Total Expenditures	20,807,447	3,000,000	3,000,000	3,000,000

Iowa Grants Management Implementation

Rebuild Iowa Infrastructure Fund

Appropriation Description

IowaGrants.gov provides grant management software that encapsulates the entire grant management life-cycle allowing Iowa's state agencies to automate

100% of their grant management processes online. IowaGrants.gov is capable of managing the grant tracking, application, selection, award/contracting, monitoring, communications, modifications, reporting, close-out, and financial management processes. IowaGrants.gov is available to all state agencies that administer a variety of state and federal competitive and pass through grant programs.

Iowa Grants Management Implementation Financial Summary

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Appropriation	0	50,000	0	50,000
Total Resources	0	50,000	0	50,000
Expenditures				
IT Outside Services	0	50,000	0	50,000
Total Expenditures	0	50,000	0	50,000

Transparency Project - RIIF

Rebuild Iowa Infrastructure Fund

portal providing public access to budget, financial, tax and performance information for Iowa state government.

Appropriation Description

The Transparency Project involves the development and implementation of an internet-based searchable

Transparency Project - RIIF Financial Summary

Object Class	FY 2015	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	0	45,000	0	45,000
Total Resources	0	45,000	0	45,000
Expenditures				
ITS Reimbursements	0	45,000	0	45,000
Total Expenditures	0	45,000	0	45,000

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 2015	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Total Resources	42,000,000	42,000,000	42,000,000	42,000,000
Expenditures				
Intra-State Transfers	42,000,000	42,000,000	42,000,000	42,000,000
Total Expenditures	42,000,000	42,000,000	42,000,000	42,000,000

DOM Road Use Tax Fund Appropriation

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation to the Department of Management.

DOM Road Use Tax Fund Appropriation Financial Summary

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Appropriation	0	0	45,000	0
Total Resources	0	0	45,000	0
Expenditures				
ITS Reimbursements	0	0	45,000	0
Total Expenditures	0	0	45,000	0

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	64,599	81,531	0	0
Appropriation	100,000	0	50,000	0
Total Resources	164,599	81,531	50,000	0
Expenditures				
Intra-State Transfers	83,068	81,531	50,000	0
Balance Carry Forward (Approps)	81,531	0	0	0
Total Expenditures	164,599	81,531	50,000	0

Fund Detail

Management, Department of Fund Detail

Funds	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Management, Department of	1,299,729,015	2,046,205,209	2,137,217,476	1,589,198,443
Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000
Rebuild Iowa Infrastructure Fund	191,240,962	203,648,539	198,944,550	190,289,989
Cash Reserve Fund	523,341,071	934,041,071	933,269,996	711,541,071
Taxpayer Trust Fund	35,818,266	8,189,779	91,945,270	8,189,780
Iowa Economic Emergency Fund	207,200,000	569,455,124	566,482,651	337,990,514
Charter Agency Grant Fund	853	1	0	1
Vertical Infrastructure Fund	48	48	48	0
Federal Economic Stimulus and Jobs Holding Fund	41,696	45,542	41,367	49,388
Environment First Fund	42,081,957	42,081,957	42,081,766	42,081,957
Consolidated Block Grants	200,000	200,001	0	200,000
School District Income Surtax	198,306,330	207,761,288	221,710,692	218,083,366
Technology Reinvestment Fund	20,952,162	236,162	236,162	236,162
Property Tax Equity and Relief Fund	14,536,215	14,536,215	16,495,500	14,536,215
Federal Recovery and Reinvestment Fund	9,453	9,482	9,474	0

Iowa Skilled Worker and Job Creation Fund

Fund Description

Fund is established in the Department of Management and receives \$66 million of gaming revenue per year to be appropriated by the Legislature.

Iowa Skilled Worker and Job Creation Fund Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	0	0	0	0
Pari-Mutuel Receipts	65,957,600	65,999,998	65,999,998	65,999,998
Interest	0	1	1	1
Fees, Licenses & Permits	42,400	1	1	1
Total Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000
Expenditures				
Appropriation	66,000,000	66,000,000	66,000,000	66,000,000
Balance Carry Forward (Funds)	0	0	0	0
Total Iowa Skilled Worker and Job Creation Fund	66,000,000	66,000,000	66,000,000	66,000,000

Rebuild Iowa Infrastructure Fund

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	12,257,317	21,598,539	19,640,731	5,239,989
Pari-Mutuel Receipts	139,171,225	150,200,000	149,600,000	153,200,000
Federal Support	8,131,836	0	0	0
Intra State Receipts	20,597,108	6,750,000	6,783,975	6,750,000
Reimbursement from Other Agencies	152,691	0	0	0
Interest	2,961,949	1,900,000	1,900,000	1,900,000
Reversions	677,440	0	0	0
Fees, Licenses & Permits	5,081,800	5,000,000	5,000,000	5,000,000
Refunds & Reimbursements	2,209,595	18,200,000	16,019,844	18,200,000
Total Rebuild Iowa Infrastructure Fund	191,240,962	203,648,539	198,944,550	190,289,989
Expenditures				
Appropriation	169,642,423	198,408,550	198,744,550	189,976,860
Balance Carry Forward (Funds)	21,598,539	5,239,989	200,000	313,129
Total Rebuild Iowa Infrastructure Fund	191,240,962	203,648,539	198,944,550	190,289,989

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	489,269,997	523,341,071	522,269,996	539,041,071
Adjustment to Balance Forward	33,030,003	0	0	0
Intra State Receipts	1,041,071	410,700,000	411,000,000	172,500,000
Total Cash Reserve Fund	523,341,071	934,041,071	933,269,996	711,541,071
Expenditures				
Intra-State Transfers	0	395,000,000	392,400,000	158,300,000
Balance Carry Forward (Funds)	523,341,071	539,041,071	540,869,996	553,241,071
Total Cash Reserve Fund	523,341,071	934,041,071	933,269,996	711,541,071

Taxpayer Trust Fund

Fund Description

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

full and actual General Fund revenue is higher than the REC estimate used for the original fiscal year budget, up to \$60 million can be transferred into this fund.

Taxpayer Trust Fund Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	35,688,190	71,958	0	8,189,779
Intra State Receipts	0	8,082,821	91,945,269	0
Interest	130,077	35,000	1	1
Total Taxpayer Trust Fund	35,818,266	8,189,779	91,945,270	8,189,780
Expenditures				
Intra-State Transfers	35,746,309	0	91,945,270	0
Balance Carry Forward (Funds)	71,958	8,189,779	0	8,189,780
Total Taxpayer Trust Fund	35,818,266	8,189,779	91,945,270	8,189,780

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	180,582,651	174,455,124	174,082,651	179,690,514
Adjustment to Balance Forward	26,617,349	0	0	0
Intra State Receipts	0	395,000,000	392,400,000	158,300,000
Total Iowa Economic Emergency Fund	207,200,000	569,455,124	566,482,651	337,990,514
Expenditures				
Intra-State Transfers	0	367,300,000	374,200,000	143,200,000
Appropriation	32,744,876	22,464,610	12,000,000	10,397,558
Balance Carry Forward (Funds)	174,455,124	179,690,514	180,282,651	184,392,956
Total Iowa Economic Emergency Fund	207,200,000	569,455,124	566,482,651	337,990,514

Vertical Infrastructure Fund

including land acquisition, construction, major renovation and major repairs of building, structures, etc.

Fund Description

Funds will be subject to appropriation by the General Assembly for public vertical infrastructure projects,

Vertical Infrastructure Fund Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	48	48	48	0
Total Vertical Infrastructure Fund	48	48	48	0
Expenditures				
Intra-State Transfers	0	48	0	0
Balance Carry Forward (Funds)	48	0	48	0
Total Vertical Infrastructure Fund	48	48	48	0

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	81,765	81,957	81,766	81,957
Adjustment to Balance Forward	192	0	0	0
Intra State Receipts	42,000,000	42,000,000	42,000,000	42,000,000
Total Environment First Fund	42,081,957	42,081,957	42,081,766	42,081,957
Expenditures				
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)	81,957	81,957	81,766	81,957
Total Environment First Fund	42,081,957	42,081,957	42,081,766	42,081,957

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,452,162	236,162	236,162	236,162
Intra State Receipts	17,500,000	0	0	0
Total Technology Reinvestment Fund	20,952,162	236,162	236,162	236,162
Expenditures				
Appropriation	20,716,000	0	0	0
Balance Carry Forward (Funds)	236,162	236,162	236,162	236,162
Total Technology Reinvestment Fund	20,952,162	236,162	236,162	236,162

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	8,247,750	6,288,465	8,247,750	6,288,465
Intra State Receipts	6,288,465	8,247,750	8,247,750	8,247,750
Total Property Tax Equity and Relief Fund	14,536,215	14,536,215	16,495,500	14,536,215
Expenditures				
Intra-State Transfers	8,247,750	8,247,750	8,247,750	8,247,750
Balance Carry Forward (Funds)	6,288,465	6,288,465	8,247,750	6,288,465
Total Property Tax Equity and Relief Fund	14,536,215	14,536,215	16,495,500	14,536,215

Federal Recovery and Reinvestment Fund

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

Fund Description

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

Federal Recovery and Reinvestment Fund Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	9,416	9,453	9,445	0
Interest	37	29	29	0
Total Federal Recovery and Reinvestment Fund	9,453	9,482	9,474	0
Expenditures				
Intra-State Transfers	0	9,482	0	0
Balance Carry Forward (Funds)	9,453	0	9,474	0
Total Federal Recovery and Reinvestment Fund	9,453	9,482	9,474	0