

Treasurer of State Budgets

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Treasurer of State

Mission Statement

The mission of the Office of Treasurer of State is to keep the money safe.

Description

The Office of the Treasurer of State functions as the state's cash manager. In that role, the office coordinates financial services used by state agencies. It receives and verifies all deposits and redeems all state warrants presented for payment. The office invests available operating fund balances and allocates investment income to participating funds. When necessary, the office may issue revenue anticipation notes on behalf of the state. Financial records reconciled to the state accounting system and independent bank records. The Office of Treasurer of State coordinates bonding activities of the state agencies and provides centralized financing for lease-purchase agreements for state agen-

cies. The Office issues an annual report on the bonding activities of all political subdivisions of the state. The Office of Treasurer of State is custodian of the three state pension funds: IPERS, the Peace Officers Retirement, Accident, and Disability System (POR) and the Judicial Retirement System (JRS). The Office of Treasurer of State administers the state's unclaimed property program, the Iowa Educational Savings Plan Trust, a state-wide pledging program that protects deposits of public funds that are not federally insured, and the Linked Investments for Tomorrow (LIFT) Act. The Office of Treasurer of State provides clerical and/or accounting support for various entities, including, but not limited to: the Executive Council, the Road Use Tax Fund, the Second Injury Fund, the State Sinking Fund for Public Deposits in Banks, the Underground Storage Tank Program, and the Tobacco Settlement Authority.

Financial Summary

Object Category	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
State Appropriations	2,287,540	2,231,955	1,171,955	2,186,106	1,171,955	2,186,106
Taxes	301,557,261	293,448,200	293,448,200	295,458,200	293,448,200	294,258,200
Receipts from Other Entities	1,384,622,835	1,445,458,685	1,445,481,050	1,445,481,050	1,445,481,578	1,445,481,578
Interest, Dividends, Bonds & Loans	6,072,356	5,839,510	5,384,935	5,384,935	5,384,935	5,374,935
Fees, Licenses & Permits	959,859,517	900,711,800	900,711,800	900,711,800	900,711,800	900,711,800
Refunds & Reimbursements	14,945,793	14,217,300	14,317,300	14,317,300	14,317,300	14,317,300
Sales, Rents & Services	5,037,939	3,131,434	3,131,434	3,131,434	3,131,434	3,131,434
Miscellaneous	58,087,803	55,900,000	56,382,000	56,382,000	56,382,000	56,382,000
Beginning Balance and Adjustments	267,412,492	257,136,284	255,627,727	249,342,337	329,723,600	311,494,367
Total Resources	2,999,883,537	2,978,075,168	2,975,656,401	2,972,395,162	3,049,752,802	3,033,337,720
Expenditures						
Personal Services	2,312,593	2,555,662	2,555,662	2,555,662	2,555,662	2,555,662
Travel & Subsistence	21,483	23,500	22,500	22,500	22,500	22,500
Supplies & Materials	113,499	112,500	105,200	98,200	100,200	100,200
Contractual Services and Transfers	1,090,984,212	1,084,506,743	1,018,689,733	1,017,165,748	1,018,165,572	1,017,465,585
Equipment & Repairs	1,168,652	1,280,404	1,218,404	816,050	536,000	31,000
Claims & Miscellaneous	91,278,867	90,395,305	90,453,607	90,083,607	90,457,826	88,533,692
Licenses, Permits, Refunds & Other	685,768,433	752,000,480	752,000,480	752,000,480	752,000,480	752,000,480
State Aid & Credits	588,210,731	506,835,000	505,860,000	505,860,000	505,855,000	505,628,152
Plant Improvements & Additions	0	902,665	3,376	3,102,200	1,400	1,400
Budget Adjustments	0	0	0	1,014,151	0	1,014,151
Appropriations	282,843,512	290,120,572	273,411,239	288,182,197	273,411,239	274,184,633
Reversions	45,272	0	0	0	0	0
Balance Carry Forward	257,136,283	249,342,337	331,336,200	311,494,367	406,646,923	391,800,265
Total Expenditures	2,999,883,538	2,978,075,168	2,975,656,401	2,972,395,162	3,049,752,802	3,033,337,720
Full Time Equivalents	25	29	29	29	29	29

Appropriations from General Fund

Appropriations	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,084,392	1,078,807	1,078,807	1,032,958	1,078,807	1,032,958
Total Treasurer of State	1,084,392	1,078,807	1,078,807	1,032,958	1,078,807	1,032,958

Appropriations Detail

Watershed Improvement Fund GF

General Fund

Appropriation Description

Watershed Improvement Fund

Watershed Improvement Fund GF Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	2,493,404	1,623,101	1,212,904	408,197	0	0
Total Resources	2,493,404	1,623,101	1,212,904	408,197	0	0
Expenditures						
Office Supplies	18,165	5,000	5,000	5,000	0	0
Outside Services	173,001	500,000	500,000	97,647	0	0
Intra-State Transfers	0	20,500	20,500	20,500	0	0
Water Prot Fund Practices-FY00	634,277	684,404	682,404	280,050	0	0
State Aid	44,859	5,000	5,000	5,000	0	0
Balance Carry Forward (Approps)	1,623,101	408,197	0	0	0	0
Total Expenditures	2,493,404	1,623,101	1,212,904	408,197	0	0

Treasurer - General Office

General Fund

Appropriation Description

This appropriation funds treasury operations that include state finance and accounting activities.

Treasurer - General Office Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	19,729	25,543	19,729	0	19,729	0
Appropriation	1,084,392	1,078,807	1,078,807	1,032,958	1,078,807	1,032,958
Gov Fund Type Transfers - Other Agencies	1,526,908	1,684,155	1,684,155	1,684,155	1,684,155	1,684,155
Refunds & Reimbursements	207,892	230,000	230,000	230,000	230,000	230,000
Total Resources	2,838,921	3,018,505	3,012,691	2,947,113	3,012,691	2,947,113
Expenditures						
Personal Services-Salaries	2,312,593	2,555,662	2,555,662	2,555,662	2,555,662	2,555,662
Personal Travel In State	1,025	1,000	1,000	1,000	1,000	1,000
Personal Travel Out of State	13,326	16,000	16,000	16,000	16,000	16,000
Office Supplies	24,122	25,000	25,000	25,000	25,000	25,000
Printing & Binding	632	800	800	800	800	800
Postage	3,703	5,500	5,500	5,500	5,500	5,500
Communications	10,292	13,000	13,000	13,000	13,000	13,000
Professional & Scientific Services	69,776	40,543	15,000	15,000	15,000	15,000
Outside Services	8,862	13,500	13,500	13,500	13,500	13,500
Advertising & Publicity	0	500	500	500	500	500
Reimbursement to Other Agencies	41,212	65,000	65,000	65,000	65,000	65,000
ITS Reimbursements	264,958	275,000	275,000	275,000	275,000	275,000
Gov Fund Type Transfers - Other Agencies Services	30	0	0	0	0	0
Office Equipment	13,475	3,000	3,000	3,000	3,000	3,000
Equipment - Non-Inventory	696	2,000	2,000	2,000	2,000	2,000
IT Equipment	3,403	2,000	2,000	2,000	2,000	2,000
Balance Carry Forward (Approps)	25,543	0	19,729	0	19,729	0
Reversions	45,272	0	0	0	0	0
Recommendation Adjustment	0	0	0	(45,849)	0	(45,849)
Total Expenditures	2,838,921	3,018,505	3,012,691	2,947,113	3,012,691	2,947,113

County Fair Improvements

Rebuild Iowa Infrastructure Fund

Appropriation Description

County Fair Infrastructure Improvements

County Fair Improvements Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Appropriation	1,060,000	1,060,000	0	1,060,000	0	1,060,000
Total Resources	1,060,000	1,060,000	0	1,060,000	0	1,060,000
Expenditures						
State Aid	1,060,000	1,060,000	0	0	0	0
Recommendation Adjustment	0	0	0	1,060,000	0	1,060,000
Total Expenditures	1,060,000	1,060,000	0	1,060,000	0	1,060,000

Iowa ABLE Savings Plan Trust

Rebuild Iowa Infrastructure Fund

Appropriation Description

ABLE Savings Plan Trust-RIIF

Iowa ABLE Savings Plan Trust Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	0	50,000	0	50,000	0	50,000
Appropriation	50,000	0	0	0	0	0
Total Resources	50,000	50,000	0	50,000	0	50,000
Expenditures						
Balance Carry Forward (Approps)	50,000	50,000	0	50,000	0	50,000
Total Expenditures	50,000	50,000	0	50,000	0	50,000

Funds for I3 Expenses - Road Use Tax

Road Use Tax Fund

Appropriation Description

To fund I3 expenses from the Road Use Tax Fund

Funds for I3 Expenses - Road Use Tax Financial Summary

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Appropriation	93,148	93,148	93,148	93,148	93,148	93,148
Total Resources	93,148	93,148	93,148	93,148	93,148	93,148
Expenditures						
ITS Reimbursements	93,148	93,148	93,148	93,148	93,148	93,148
Total Expenditures	93,148	93,148	93,148	93,148	93,148	93,148

Fund Detail

Treasurer of State Fund Detail

Funds	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Treasurer of State	2,916,688,073	2,893,017,361	2,894,649,710	2,887,011,151	2,969,959,065	2,946,749,356
State Bond Repayment Fund	28,916,093	28,916,093	28,997,025	12,206,760	28,997,025	6,760
Revenue Bonds Debt Service Fund	55,223,127	55,114,216	55,221,795	55,299,216	55,221,795	55,299,216
Revenue Bonds Capitals II Fund	5,384,701	739,245	3,476	1,500	1,500	1,500
Revenue Bonds Federal Subsidy Holdback Fund	3,770,887	3,766,580	3,770,845	3,772,080	3,770,845	3,772,080
Unclaimed Property	46,051,089	39,422,195	40,757,553	40,233,995	41,446,053	40,922,495
Vision Iowa Fund	19,171,434	18,501,009	19,169,481	18,505,309	19,173,781	18,509,609
Prison Infrastructure Fund	15,081,884	15,064,675	15,080,791	15,126,175	15,080,791	15,126,175
Workers Compensation 2nd Injury	11,367,316	14,699,547	14,432,814	16,998,047	16,731,314	19,296,547
Local Electronic Government Transaction Fund	1,465,414	1,402,846	1,269,324	1,406,346	1,272,824	1,409,846
Watershed Protection Fund	3,043,304	2,157,152	2,929,988	1,167,152	1,978,988	216,152
Revenue Bonds Capitals Fund	3,081,184	3,091,192	3,086,584	3,100,992	3,096,392	0
Flood Control Expense	582,889	565,000	585,000	585,000	585,000	585,000
Fiscal Year 2009 Prison Bonding Fund	163,378	163,525	163,717	0	163,717	0
Glenn Grover Herrick Bequest	11,496	11,546	11,531	11,596	11,581	11,646
Bank Sinking Fund	1,914,669	1,892,543	1,896,258	1,866,843	1,877,558	1,848,143
Henry Albert Trust	1,000	1,000	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	6,135,806	6,135,806	6,085,806	6,085,806	6,035,806	6,035,806
Pooled Money Invest Income Act	102,582	435,068	2,600,764	217,468	2,384,664	1,500,000
Road Use Tax Fund	1,785,840,578	1,711,161,864	1,721,619,520	1,721,619,520	1,795,164,715	1,794,603,757
Secondary Road Fund-Counties	389,924,422	432,598,674	425,426,034	432,598,194	425,425,554	432,597,714
Street Construction Fund Cities/Towns	308,178,641	330,809,164	328,147,641	330,809,164	328,147,641	330,809,164
Pooled Local Government Electronic Transaction Fund	5,994	5,994	8,825	3,094	5,925	194
Credit Card Processing Fees	0	200,000	300,000	300,000	300,000	300,000
Health Care Trust	228,070,147	222,969,643	219,890,000	221,900,000	219,890,000	220,700,000
IUB/OCA Building Debt Service Reserve Fund	1,066,871	1,066,971	1,065,825	1,067,071	1,065,925	1,067,171
IUB/OCA Chargeable Expenses Fund	1,069,088	1,063,400	1,064,248	1,064,890	1,064,512	1,065,154
IUB/OCA Bond Fund	1,064,081	1,062,413	1,063,865	1,063,933	1,064,159	1,064,227
Underground Storage Tanks	56,701,377	60,817,169	58,846,738	63,210,069	58,846,738	65,602,969
UST Remedial Fund	25,216,447	28,539,791	27,185,478	30,518,291	27,185,478	32,496,791
UST Unassigned Revenue (Nonbond)	9,161,995	7,065,619	6,426,785	4,600,019	6,426,785	2,134,419
Underground Storage Tank Revenue Fund	14,575,117	19,625,117	19,641,406	24,675,117	19,641,406	29,725,117
UST Marketability Fund	835,584	870,584	865,068	905,584	865,068	940,584
UST Innocent Landowners Fund	6,912,234	4,716,058	4,728,001	2,511,058	4,728,001	306,058
Tobacco Settlement Authority	20,028,143	18,407,430	17,852,741	17,627,080	17,852,741	16,846,780
Tobacco Settlement Trust Fund	132,470	133,897	126,893	123,597	126,893	113,297
Tax-Exempt Bonds Proceeds Rest	52	52	52	52	52	52
Endowment for Iowa's Health Fund	14,650,994	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	5,123,774	4,448,684	3,963,796	3,678,684	3,963,796	2,908,684
Endowment for Iowa's Health Restricted Capitals Fund	120,853	62,797	0	62,747	0	62,747

State Bond Repayment Fund

Authority of the State that have debt service paid by a dedicated revenue source and for payment of costs relating to the defeasance or redemption.

Fund Description

Moneys in the fund shall be used for the defeasance or redemption of outstanding obligations issued by the State or

State Bond Repayment Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	28,916,093	28,916,093	28,997,025	12,206,760	28,997,025	6,760
Total State Bond Repayment Fund	28,916,093	28,916,093	28,997,025	12,206,760	28,997,025	6,760
Expenditures						
Appropriation	0	16,709,333	0	12,200,000	0	0
Balance Carry Forward (Funds)	28,916,093	12,206,760	28,997,025	6,760	28,997,025	6,760
Total State Bond Repayment Fund	28,916,093	28,916,093	28,997,025	12,206,760	28,997,025	6,760

Revenue Bonds Debt Service Fund

Fund Description

The fund receives dedicated revenue to make annual revenue bond debt payments.

Revenue Bonds Debt Service Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018 Total Department Request	FY 2018 Total Governor's Recommended	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	32,795	34,216	31,795	109,216	31,795	109,216
Pari-Mutuel Receipts	54,922,160	54,950,000	54,950,000	54,950,000	54,950,000	54,950,000
Interest	190,332	80,000	190,000	190,000	190,000	190,000
Fees, Licenses & Permits	77,840	50,000	50,000	50,000	50,000	50,000
Total Revenue Bonds Debt Service Fund	55,223,127	55,114,216	55,221,795	55,299,216	55,221,795	55,299,216
Expenditures						
Professional & Scientific Services	12,942	5,000	10,000	10,000	10,000	10,000
Intra-State Transfers	2,964,989	2,800,000	5,880,000	5,880,000	5,880,000	5,880,000
Interest Expense/Princ/Securities	52,210,981	52,200,000	49,300,000	49,300,000	49,300,000	49,300,000
Balance Carry Forward (Funds)	34,216	109,216	31,795	109,216	31,795	109,216
Total Revenue Bonds Debt Service Fund	55,223,127	55,114,216	55,221,795	55,299,216	55,221,795	55,299,216

Vision Iowa Fund

Fund Description

The state issued Vision Iowa Bonds to assist communities in the development of major tourism facilities.

Vision Iowa Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	4,164,381	3,500,209	4,162,481	3,498,309	4,166,781	3,502,609
Pari-Mutuel Receipts	14,990,000	14,991,000	14,991,000	14,991,000	14,991,000	14,991,000
Interest	7,053	800	7,000	7,000	7,000	7,000
Fees, Licenses & Permits	10,000	9,000	9,000	9,000	9,000	9,000
Total Vision Iowa Fund	19,171,434	18,501,009	19,169,481	18,505,309	19,173,781	18,509,609
Expenditures						
Professional & Scientific Services	2,500	2,500	2,500	2,500	2,500	2,500
Other Expense & Obligations	163	200	200	200	200	200
Interest Expense/Princ/Securities	15,668,563	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	3,500,209	3,498,309	4,166,781	3,502,609	4,171,081	3,506,909
Total Vision Iowa Fund	19,171,434	18,501,009	19,169,481	18,505,309	19,173,781	18,509,609

Tax-Exempt Bonds Proceeds Rest

Fund Description

Receives bond proceeds.

Tax-Exempt Bonds Proceeds Rest Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	52	52	52	52	52	52
Interest	0	0	0	0	0	0
Total Tax-Exempt Bonds Proceeds Rest	52	52	52	52	52	52
Expenditures						
Other Expense & Obligations	0	0	0	0	0	0
Balance Carry Forward (Funds)	52	52	52	52	52	52
Total Tax-Exempt Bonds Proceeds Rest	52	52	52	52	52	52

Endowment for Iowa's Health Fund

Fund Description

The Endowment for Iowa's Health was created by legislation during the 2000 Session of General Assembly. The

fund receives net proceeds made by tobacco companies in settlement of lawsuits per Iowa Code section 12E.1b (2). The statute further provides that \$55 million is transferred to the Healthy Iowans Tobacco Trust in FY 2001. Each subsequent year the amount of the transfer is increased by 1.5%.

Endowment for Iowa's Health Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Refunds & Reimbursements	14,650,994	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Total Endowment for Iowa's Health Fund	14,650,994	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Expenditures						
Intra-State Transfers	14,650,994	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Total Endowment for Iowa's Health Fund	14,650,994	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000

Watershed Protection Fund

Fund Description

Authorized in SF 200 to receive state, federal and other funds.

Watershed Protection Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	2,946,369	2,043,152	2,832,988	1,070,152	1,881,988	119,152
Interest	15,007	14,000	15,000	15,000	15,000	15,000
Other	81,928	100,000	82,000	82,000	82,000	82,000
Total Watershed Protection Fund	3,043,304	2,157,152	2,929,988	1,167,152	1,978,988	216,152
Expenditures						
Office Supplies	9,755	11,000	11,000	11,000	11,000	11,000
Outside Services	171,903	258,000	200,000	200,000	200,000	100,000
Intra-State Transfers	41,676	28,000	42,000	42,000	42,000	42,000
Water Prot Fund Practices-FY00	510,738	585,000	525,000	525,000	525,000	20,000
State Aid	266,081	205,000	270,000	270,000	270,000	43,152
Balance Carry Forward (Funds)	2,043,152	1,070,152	1,881,988	119,152	930,988	0
Total Watershed Protection Fund	3,043,304	2,157,152	2,929,988	1,167,152	1,978,988	216,152

Revenue Bonds Capitals Fund

Fund Description

This fund is to account for the net proceeds from the sale of revenue bonds under SF 376.

Revenue Bonds Capitals Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	3,072,484	3,080,992	3,076,584	3,090,992	3,086,392	0
Interest	8,699	10,200	10,000	10,000	10,000	0
Total Revenue Bonds Capitals Fund	3,081,184	3,091,192	3,086,584	3,100,992	3,096,392	0
Expenditures						
Other Expense & Obligations	192	200	192	192	192	0
Capitals	0	0	0	3,100,800	0	0
Balance Carry Forward (Funds)	3,080,992	3,090,992	3,086,392	0	3,096,200	0
Total Revenue Bonds Capitals Fund	3,081,184	3,091,192	3,086,584	3,100,992	3,096,392	0

UST Unassigned Revenue (Nonbond)

Fund Description

This fund is used to account for non-bond proceeds.

UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	8,842,386	7,015,619	6,376,785	4,550,019	6,376,785	2,084,419
Interest	130,094	50,000	50,000	50,000	50,000	50,000
Reversions	107,116	0	0	0	0	0
Refunds & Reimbursements	82,399	0	0	0	0	0
Total UST Unassigned Revenue (Nonbond)	9,161,995	7,065,619	6,426,785	4,600,019	6,426,785	2,134,419
Expenditures						
Personal Travel In State	505	0	0	0	0	0
Professional & Scientific Services	1,222,312	1,400,000	1,400,000	1,400,000	1,400,000	1,018,819
Outside Repairs/Service	211,679	400,000	400,000	400,000	400,000	400,000
Appropriation	650,000	650,000	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	7,015,619	4,550,019	3,911,185	2,084,419	3,911,185	0
Gov Fund Type Transfers - Attorney General Services	52,392	50,000	50,000	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	4,394	5,100	5,100	5,100	5,100	5,100
Gov Fund Type Transfers - Other Agencies Services	5,094	10,500	10,500	10,500	10,500	10,500
Total UST Unassigned Revenue (Nonbond)	9,161,996	7,065,619	6,426,785	4,600,019	6,426,785	2,134,419

Iowa Cultural Trust Fund

Fund Description

Iowa Cultural Trust Fund

Iowa Cultural Trust Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	6,135,806	6,135,806	6,085,806	6,085,806	6,035,806	6,035,806
Total Iowa Cultural Trust Fund	6,135,806	6,135,806	6,085,806	6,085,806	6,035,806	6,035,806
Expenditures						
Intra-State Transfers	0	50,000	50,000	50,000	50,000	50,000
Balance Carry Forward (Funds)	6,135,806	6,085,806	6,035,806	6,035,806	5,985,806	5,985,806
Total Iowa Cultural Trust Fund	6,135,806	6,135,806	6,085,806	6,085,806	6,035,806	6,035,806

Road Use Tax Fund

Fund Description

This account receives the road use tax money collected by the Department of Revenue and Finance.

Road Use Tax Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	133,119,535	124,145,430	134,603,086	134,603,086	208,148,281	207,587,323
Federal Support	78,486	85,000	85,000	85,000	85,000	85,000
Intra State Receipts	683,218,719	680,000,000	680,000,000	680,000,000	680,000,000	680,000,000
Reimbursement from Other Agencies	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest	3,238,797	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Reversions	3,203,546	0	0	0	0	0
Fees, Licenses & Permits	959,178,395	900,000,000	900,000,000	900,000,000	900,000,000	900,000,000
Sale Of Equipment & Salvage	29,860	131,434	131,434	131,434	131,434	131,434
Other	2,773,241	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Total Road Use Tax Fund	1,785,840,578	1,711,161,864	1,721,619,520	1,721,619,520	1,795,164,715	1,794,603,757
Expenditures						
Intra-State Transfers	1,004,949,290	998,087,539	935,000,000	935,000,000	935,000,000	935,000,000
Reimbursement to Other Agencies	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
State Aid	583,090,034	505,000,000	505,000,000	505,000,000	505,000,000	505,000,000
Appropriation	52,556,167	52,871,239	52,871,239	53,432,197	52,871,239	52,834,633
Balance Carry Forward (Funds)	124,145,430	134,603,086	208,148,281	207,587,323	281,693,476	281,169,124
Gov Fund Type Transfers - Other Agencies Services	21,099,657	18,600,000	18,600,000	18,600,000	18,600,000	18,600,000
Total Road Use Tax Fund	1,785,840,579	1,711,161,864	1,721,619,520	1,721,619,520	1,795,164,715	1,794,603,757

Secondary Road Fund-Counties

secondary county roads.

Fund Description

This account receives a transfer from the Road Use Tax Fund. The funds are then remitted to the counties to build

Secondary Road Fund-Counties Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	15,102,809	15,598,674	8,426,034	15,598,194	8,425,554	15,597,714
Reimbursement from Other Agencies	374,821,612	417,000,000	417,000,000	417,000,000	417,000,000	417,000,000
Total Secondary Road Fund-Counties	389,924,422	432,598,674	425,426,034	432,598,194	425,425,554	432,597,714
Expenditures						
Intra-State Transfers	1,350,000	0	0	0	0	0
Refunds-Other	372,975,747	417,000,480	417,000,480	417,000,480	417,000,480	417,000,480
Balance Carry Forward (Funds)	15,598,674	15,598,194	8,425,554	15,597,714	8,425,074	15,597,234
Total Secondary Road Fund-Counties	389,924,422	432,598,674	425,426,034	432,598,194	425,425,554	432,597,714

Street Construction Fund Cities/Towns

Fund Description

This account receives road use tax money to distribute to the various cities to construct new roads.

Street Construction Fund Cities/Towns Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	9,916,216	10,809,164	8,147,641	10,809,164	8,147,641	10,809,164
Reimbursement from Other Agencies	298,262,425	320,000,000	320,000,000	320,000,000	320,000,000	320,000,000
Total Street Construction Fund Cities/Towns	308,178,641	330,809,164	328,147,641	330,809,164	328,147,641	330,809,164
Expenditures						
Intra-State Transfers	22,300	0	0	0	0	0
Refunds-Other	294,180,310	320,000,000	320,000,000	320,000,000	320,000,000	320,000,000
State Aid	3,166,867	0	0	0	0	0
Balance Carry Forward (Funds)	10,809,164	10,809,164	8,147,641	10,809,164	8,147,641	10,809,164
Total Street Construction Fund Cities/Towns	308,178,641	330,809,164	328,147,641	330,809,164	328,147,641	330,809,164

Endowment for Iowa's Health Restricted Capitals Fund

Fund Description

The Endowment for Iowa's Health Restricted Capitals Fund was created in FY 06 to account for the tax exempt portion

of the tobacco settlement refunding proceeds. These funds may be used for qualified capital projects in accordance with Internal Revenue Code regulations.

Endowment for Iowa's Health Restricted Capitals Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	120,576	62,747	0	62,747	0	62,747
Interest	277	50	0	0	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	120,853	62,797	0	62,747	0	62,747
Expenditures						
Other Expense & Obligations	73	50	0	0	0	0
Capitals	58,033	0	0	0	0	0
Balance Carry Forward (Funds)	62,747	62,747	0	62,747	0	62,747
Total Endowment for Iowa's Health Restricted Capitals Fund	120,853	62,797	0	62,747	0	62,747

Health Care Trust

Fund Description

Moneys in the fund shall be used only for purposes related to health care, substance abuse treatment and prevention, and tobacco use prevention, cessation, and control.

Health Care Trust Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	0	3,079,643	0	0	0	0
Cigarette Tax	196,765,568	194,260,000	194,260,000	196,270,000	194,260,000	195,070,000
Tobacco Products Tax	31,130,933	25,500,000	25,500,000	25,500,000	25,500,000	25,500,000
Interest	173,646	130,000	130,000	130,000	130,000	130,000
Total Health Care Trust	228,070,147	222,969,643	219,890,000	221,900,000	219,890,000	220,700,000
Expenditures						
Intra-State Transfers	0	3,079,643	0	0	0	0
Appropriation	224,990,504	219,890,000	219,890,000	221,900,000	219,890,000	220,700,000
Balance Carry Forward (Funds)	3,079,643	0	0	0	0	0
Total Health Care Trust	228,070,147	222,969,643	219,890,000	221,900,000	219,890,000	220,700,000

IUB/OCA Building Debt Service Reserve Fund

Fund Description

This fund receives funds from bond proceeds and will be used to pay for debt service if Bond Fund is insufficient.

IUB/OCA Building Debt Service Reserve Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	1,065,932	1,066,871	1,065,725	1,066,971	1,065,825	1,067,071
Interest	939	100	100	100	100	100
Total IUB/OCA Building Debt Service Reserve Fund	1,066,871	1,066,971	1,065,825	1,067,071	1,065,925	1,067,171
Expenditures						
Balance Carry Forward (Funds)	1,066,871	1,066,971	1,065,825	1,067,071	1,065,925	1,067,171
Total IUB/OCA Building Debt Service Reserve Fund	1,066,871	1,066,971	1,065,825	1,067,071	1,065,925	1,067,171

IUB/OCA Chargeable Expenses Fund

Fund Description

This fund receives funds IUB/OCA to pay debt service on bonds issued for construction of IUB/OCA building.

IUB/OCA Chargeable Expenses Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	614	140	488	1,130	488	1,130
Intra State Receipts	1,067,849	1,062,260	1,063,135	1,063,135	1,063,399	1,063,399
Interest	625	1,000	625	625	625	625
Total IUB/OCA Chargeable Expenses Fund	1,069,088	1,063,400	1,064,248	1,064,890	1,064,512	1,065,154
Expenditures						
Professional & Scientific Services	5,000	0	0	0	0	0
Intra-State Transfers	1,063,948	1,062,270	1,063,760	1,063,760	1,064,024	1,064,024
Balance Carry Forward (Funds)	140	1,130	488	1,130	488	1,130
Total IUB/OCA Chargeable Expenses Fund	1,069,088	1,063,400	1,064,248	1,064,890	1,064,512	1,065,154

IUB/OCA Bond Fund

Fund Description

This fund is used to pay debt service semi-annually on bonds issued for the construction of the IUB/OCA Building

IUB/OCA Bond Fund Detail

Object Class	FY 2016 Actuals	FY 2017 Current Year Budget Estimate	FY 2018	FY 2018	FY 2019	FY 2019
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	95	133	95	163	125	193
Intra State Receipts	1,063,948	1,062,270	1,063,760	1,063,760	1,064,024	1,064,024
Interest	38	10	10	10	10	10
Total IUB/OCA Bond Fund	1,064,081	1,062,413	1,063,865	1,063,933	1,064,159	1,064,227
Expenditures						
Interest Expense/Princ/Securities	1,063,948	1,062,250	1,063,740	1,063,740	1,064,034	1,064,034
Balance Carry Forward (Funds)	133	163	125	193	125	193
Total IUB/OCA Bond Fund	1,064,081	1,062,413	1,063,865	1,063,933	1,064,159	1,064,227