

# 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 agencies. 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, the Iowa ABLE Savings Plan Trust 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 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	2,170,590	2,170,590	1,110,590	2,187,166
Taxes	275,866,897	282,148,200	282,148,200	361,228,200
Receipts from Other Entities	1,435,640,631	1,423,587,812	1,423,599,884	1,423,599,884
Interest, Dividends, Bonds & Loans	14,948,407	5,244,935	5,244,935	5,244,935
Fees, Licenses & Permits	1,028,172,477	953,692,950	953,692,950	953,692,950
Refunds & Reimbursements	13,409,743	15,235,015	15,235,015	15,235,015
Sales, Rents & Services	9,137,305	4,771,434	4,771,434	4,771,434
Miscellaneous	58,169,361	62,380,000	62,380,000	62,380,000
Beginning Balance and Adjustments	246,548,620	233,379,407	210,415,441	205,596,075
<b>Total Resources</b>	<b>3,084,064,031</b>	<b>2,982,610,343</b>	<b>2,958,598,449</b>	<b>3,033,935,659</b>
<b>Expenditures</b>				
Personal Services	2,475,487	2,568,630	2,580,702	2,597,278
Travel & Subsistence	11,979	22,400	17,400	17,400
Supplies & Materials	90,547	87,200	87,200	87,200
Contractual Services and Transfers	1,146,648,551	1,076,310,085	1,076,315,085	1,159,915,085
Equipment & Repairs	22,153	21,500	21,500	21,500
Claims & Miscellaneous	90,176,369	89,719,251	89,719,251	89,719,251
Licenses, Permits, Refunds & Other	730,322,411	753,000,480	753,000,480	753,000,480
State Aid & Credits	609,449,431	591,645,000	590,585,000	591,645,000
Plant Improvements & Additions	0	21,208	21,208	21,208
Appropriations	271,464,929	263,618,514	263,618,514	258,728,634
Reversions	22,818	0	0	0
Balance Carry Forward	233,379,356	205,596,075	182,632,109	178,182,623
<b>Total Expenditures</b>	<b>3,084,064,031</b>	<b>2,982,610,343</b>	<b>2,958,598,449</b>	<b>3,033,935,659</b>
Full Time Equivalents	26	26	29	29

## Appropriations from General Fund

Appropriations	FY 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,017,442	1,017,442	1,017,442	1,034,018
<b>Total Treasurer of State</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,034,018</b>

## Appropriations from Other Funds

Appropriations	FY 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
County Fair Improvements	1,060,000	1,060,000	0	1,060,000
Funds for I3 Expenses - Road Use Tax	93,148	93,148	93,148	93,148
<b>Total Treasurer of State</b>	<b>1,153,148</b>	<b>1,153,148</b>	<b>93,148</b>	<b>1,153,148</b>

## Appropriations Detail

### 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 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,099	10,528	0	10,528
Appropriation	1,017,442	1,017,442	1,017,442	1,017,442
Salary Adjustment	0	0	0	16,576
Gov Fund Type Transfers - Other Agencies	1,737,237	1,790,917	1,802,989	1,802,989
Refunds & Reimbursements	229,897	219,971	219,971	219,971
<b>Total Resources</b>	<b>2,987,675</b>	<b>3,038,858</b>	<b>3,040,402</b>	<b>3,067,506</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,475,487	2,568,630	2,580,702	2,597,278
Personal Travel In State	765	1,000	1,000	1,000
Personal Travel Out of State	10,482	17,000	12,000	12,000
Office Supplies	21,628	22,000	22,000	22,000
Printing & Binding	545	200	200	200
Postage	2,696	4,000	4,000	4,000
Communications	10,535	10,500	10,500	10,500
Professional & Scientific Services	55,142	12,000	12,000	12,000
Outside Services	6,432	7,000	7,000	7,000
Advertising & Publicity	252	0	0	0
Reimbursement to Other Agencies	49,815	53,000	53,000	53,000
ITS Reimbursements	310,284	315,000	320,000	320,000
Gov Fund Type Transfers - Other Agencies Services	69	0	0	0
Office Equipment	11,156	5,000	5,000	5,000
Equipment - Non-Inventory	357	2,000	2,000	2,000
IT Equipment	7,873	11,000	11,000	11,000
Balance Carry Forward (Approps)	10,528	10,528	0	10,528
Reversions	13,627	0	0	0
<b>Total Expenditures</b>	<b>2,987,675</b>	<b>3,038,858</b>	<b>3,040,402</b>	<b>3,067,506</b>

## County Fair Improvements

Rebuild Iowa Infrastructure Fund

### Appropriation Description

County Fair Infrastructure Improvements

### County Fair Improvements Financial Summary

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,060,000	1,060,000	0	1,060,000
Total Resources	1,060,000	1,060,000	0	1,060,000
<b>Expenditures</b>				
State Aid	1,060,000	1,060,000	0	1,060,000
Total Expenditures	1,060,000	1,060,000	0	1,060,000

**Iowa ABLE Savings Plan Trust**

Creation of the Trust, Iowa Code 12I

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

ABLE Savings Plan Trust-RIIF

**Iowa ABLE Savings Plan Trust Financial Summary**

<b>Object Class</b>	<b>FY 2019 Actuals</b>	<b>FY 2020 Current Year Budget Estimate</b>	<b>FY 2021 Total Department Request</b>	<b>FY 2021 Total Governor's Recommended</b>
<b>Resources</b>				
Balance Brought Forward (Approps)	9,591	0	0	0
<b>Total Resources</b>	<b>9,591</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
ITS Reimbursements	400	0	0	0
Reversions	9,191	0	0	0
<b>Total Expenditures</b>	<b>9,591</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 2019	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	93,148	93,148	93,148	93,148
Total Resources	93,148	93,148	93,148	93,148
<b>Expenditures</b>				
ITS Reimbursements	93,148	93,148	93,148	93,148
Total Expenditures	93,148	93,148	93,148	93,148



## Fund Detail

### Treasurer of State Fund Detail

Funds	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
Treasurer of State	3,051,311,637	2,943,204,610	2,922,043,083	2,997,999,728
State Bond Repayment Fund	6,760	6,760	6,760	6,760
Revenue Bonds Debt Service Fund	55,101,750	55,191,608	55,192,309	55,191,608
Revenue Bonds Capitals II Fund	69,339	70,821	46,146	70,821
Revenue Bonds Federal Subsidy Holdback Fund	3,823,048	3,781,157	3,781,296	3,781,157
Unclaimed Property	50,323,749	46,710,586	56,262,182	53,705,786
Vision Iowa Fund	18,109,158	17,560,831	17,933,950	17,565,131
Prison Infrastructure Fund	15,275,588	15,091,779	15,100,918	15,091,779
Workers Compensation 2nd Injury	12,692,175	15,344,660	14,348,550	17,643,160
Local Electronic Government Transaction Fund	1,341,642	1,387,476	1,435,900	1,390,976
Watershed Protection Fund	1,841,011	15,000	1,706,201	(104,152)
Natural Resources and Outdoor Trust Fund	0	0	0	83,600,000
Revenue Bonds Capitals Fund	5,312,029	156,192	2,200,854	146,192
Flood Control Expense	543,313	585,000	585,000	585,000
Fiscal Year 2009 Prison Bonding Fund	482	482	228	482
Glenn Grover Herrick Bequest	16,665	17,715	1,447	2,765
Bank Sinking Fund	1,908,273	1,888,516	1,862,448	1,869,816
Henry Albert Trust	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	806	806	806	806
Pooled Money Invest Income Act	(3,312,867)	(3,986,073)	(2,480,568)	(4,646,373)
Road Use Tax Fund	1,936,396,439	1,827,174,872	1,779,997,096	1,794,281,942
Secondary Road Fund-Counties	402,657,048	421,739,396	425,334,932	421,738,916
Street Construction Fund Cities/Towns	323,431,059	324,261,308	327,930,008	324,261,308
Pooled Local Government Electronic Transaction Fund	4,958	4,958	0	4,958
Credit Card Processing Fees	2,277,887	1,249,854	1,249,411	1,249,854
Health Care Trust	220,255,241	211,715,241	216,334,549	207,325,241
IUB/OCA Building Debt Service Reserve Fund	1,106,168	1,106,268	1,083,576	1,106,368
IUB/OCA Chargeable Expenses Fund	1,064,024	1,063,760	1,063,760	1,063,760
IUB/OCA Bond Fund	1,064,891	1,064,637	1,064,324	1,064,667
Underground Storage Tanks	17,826,623	16,498,976	15,507,259	13,765,876
UST Remedial Fund	5,808,772	4,836,209	6,290,957	4,334,709
UST Unassigned Revenue (Nonbond)	3,719,650	3,167,834	1,709,351	2,407,734
Underground Storage Tank Revenue Fund	5,347,978	5,367,978	4,281,064	4,387,978
UST Marketability Fund	221,407	256,407	1,021,116	291,407
UST Innocent Landowners Fund	2,728,817	2,870,548	2,204,771	2,344,048
Tobacco Settlement Authority	15,957,850	18,732,466	17,916,004	17,952,166
Tobacco Settlement Trust Fund	170,528	174,976	172,383	164,676
Tax-Exempt Bonds Proceeds Rest	53	53	52	53
Endowment for Iowa's Health Fund	10,900,749	13,762,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	4,786,534	4,695,472	3,886,442	3,925,472
Endowment for Iowa's Health Restricted Capitals Fund	99,987	99,965	95,127	99,965

## State Bond Repayment Fund

Infrastructure 2012 bonds and to redeem IJOBS 2010B bonds.

### Fund Description

redemption

This fund received a transfer from the Economic Emergency Fund in FY14 that was used to defease Corrections 2002, Honey Creek 2006, and School

## State Bond Repayment Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	6,760	6,760	6,760	6,760
Total State Bond Repayment Fund	6,760	6,760	6,760	6,760
<b>Expenditures</b>				
Balance Carry Forward (Funds)	6,760	6,760	6,760	6,760
Total State Bond Repayment Fund	6,760	6,760	6,760	6,760

## Revenue Bonds Debt Service Fund

### Fund Description

This fund receives pledged gaming revenues that are used to pay debt service on IJOBS bonds

## Revenue Bonds Debt Service Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,309	1,608	2,309	1,608
Pari-Mutuel Receipts	54,982,800	54,950,000	54,950,000	54,950,000
Interest	99,442	190,000	190,000	190,000
Fees, Licenses & Permits	17,200	50,000	50,000	50,000
Total Revenue Bonds Debt Service Fund	55,101,750	55,191,608	55,192,309	55,191,608
<b>Expenditures</b>				
Professional & Scientific Services	250	10,000	10,000	10,000
Intra-State Transfers	6,684,968	5,880,000	5,880,000	5,880,000
Interest Expense/Princ/Securities	48,414,924	49,300,000	49,300,000	49,300,000
Balance Carry Forward (Funds)	1,608	1,608	2,309	1,608
Total Revenue Bonds Debt Service Fund	55,101,750	55,191,608	55,192,309	55,191,608

## Unclaimed Property

### Fund Description

Utility companies, banks, insurance companies, etc., must report and remit any money or property that has not been claimed by the original owner to the Treasurer of State. TOS tries to return the property to

rightful owners via "The Great Iowa Treasure Hunt". A portion of remittances stays in the fund to pay claims and expenses while the rest is transferred to the state general fund. Property does not escheat to the state even though transferred to general fund.

## Unclaimed Property Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	9,621,982	7,065,586	16,617,182	14,060,786
Adjustment to Balance Forward	26,199	0	0	0
Dividends	735,123	225,000	225,000	225,000
Other Sales & Services	9,137,313	4,640,000	4,640,000	4,640,000
Unearned Receipts	30,803,133	34,780,000	34,780,000	34,780,000
<b>Total Unclaimed Property</b>	<b>50,323,749</b>	<b>46,710,586</b>	<b>56,262,182</b>	<b>53,705,786</b>
<b>Expenditures</b>				
Personal Travel In State	212	2,500	2,500	2,500
Personal Travel Out of State	0	1,800	1,800	1,800
Office Supplies	4,719	12,000	12,000	12,000
Printing & Binding	4,132	2,000	2,000	2,000
Postage	29,440	15,000	15,000	15,000
Communications	9,123	12,000	12,000	12,000
Professional & Scientific Services	842,730	1,200,000	1,200,000	1,200,000
Outside Services	97,547	45,000	45,000	45,000
Intra-State Transfers	23,400,000	14,000,000	14,000,000	14,000,000
Advertising & Publicity	165,819	275,000	275,000	275,000
Reimbursement to Other Agencies	24,326	22,000	22,000	22,000
ITS Reimbursements	5,819	25,000	25,000	25,000
Office Equipment	0	2,000	2,000	2,000
Other Expense & Obligations	9,588	9,000	9,000	9,000
Refunds-Other	17,587,539	16,000,000	16,000,000	16,000,000
Balance Carry Forward (Funds)	7,065,586	14,060,786	23,612,382	21,055,986
IT Equipment	1,506	500	500	500
Gov Fund Type Transfers - Attorney General Services	30,000	15,000	15,000	15,000
Gov Fund Type Transfers - Other Agencies Services	1,045,664	1,011,000	1,011,000	1,011,000
<b>Total Unclaimed Property</b>	<b>50,323,749</b>	<b>46,710,586</b>	<b>56,262,182</b>	<b>53,705,786</b>

## Vision Iowa Fund

### Fund Description

In 2001, the state issued Vision Iowa Bonds to provide grants to communities in the development of

major tourism facilities. This fund received the proceeds from the bonds and also receives the \$15M annually in gaming revenue that is pledged to repay the bonds.

## Vision Iowa Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,922,650	2,553,831	2,926,950	2,558,131
Pari-Mutuel Receipts	14,995,000	14,991,000	14,991,000	14,991,000
Interest	186,508	7,000	7,000	7,000
Fees, Licenses & Permits	5,000	9,000	9,000	9,000
<b>Total Vision Iowa Fund</b>	<b>18,109,158</b>	<b>17,560,831</b>	<b>17,933,950</b>	<b>17,565,131</b>
<b>Expenditures</b>				
Professional & Scientific Services	2,500	2,500	2,500	2,500
Other Expense & Obligations	141	200	200	200
Interest Expense/Princ/Securities	15,552,686	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	2,553,831	2,558,131	2,931,250	2,562,431
<b>Total Vision Iowa Fund</b>	<b>18,109,158</b>	<b>17,560,831</b>	<b>17,933,950</b>	<b>17,565,131</b>

## Prison Infrastructure Fund

### Fund Description

A portion of fines, fees, costs, and forfeited bail collected by the clerks of court is deposited into this

fund each year. The moneys are used to pay the principal of, premium, if any, and interest on bonds issued for prison infrastructure. Balance at yearend is transferred to the General Fund.

HF 2350

## Prison Infrastructure Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	30,918	21,779	30,918	21,779
Interest	244,670	70,000	70,000	70,000
Other	15,000,000	15,000,000	15,000,000	15,000,000
<b>Total Prison Infrastructure Fund</b>	<b>15,275,588</b>	<b>15,091,779</b>	<b>15,100,918</b>	<b>15,091,779</b>
<b>Expenditures</b>				
Professional & Scientific Services	3,500	5,000	5,000	5,000
Intra-State Transfers	564,938	383,125	383,125	383,125
Interest Expense/Princ/Securities	14,685,371	14,681,875	14,681,875	14,681,875
Balance Carry Forward (Funds)	21,779	21,779	30,918	21,779
<b>Total Prison Infrastructure Fund</b>	<b>15,275,588</b>	<b>15,091,779</b>	<b>15,100,918</b>	<b>15,091,779</b>

## Workers Compensation 2nd Injury

### Fund Description

This account receives its funding from employers (or their insurance providers) when a worker is killed on the job in Iowa. The fund may also receive a surcharge placed on all insurance companies and self-

insured businesses if the fund does not have the resources to cover expected payouts. Expenditures are made from this account when a person with a pre-existing disability is injured on the job. Payments are made upon the order of the workers' compensation commissioner.

## Workers Compensation 2nd Injury Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,036,550	5,331,160	4,335,050	7,629,660
Interest	118,030	13,500	13,500	13,500
Other	10,537,596	10,000,000	10,000,000	10,000,000
<b>Total Workers Compensation 2nd Injury</b>	<b>12,692,175</b>	<b>15,344,660</b>	<b>14,348,550</b>	<b>17,643,160</b>
<b>Expenditures</b>				
Attorney General Reimbursements	215,000	215,000	215,000	215,000
Claims	7,146,015	7,500,000	7,500,000	7,500,000
Balance Carry Forward (Funds)	5,331,160	7,629,660	6,633,550	9,928,160
<b>Total Workers Compensation 2nd Injury</b>	<b>12,692,175</b>	<b>15,344,660</b>	<b>14,348,550</b>	<b>17,643,160</b>

### Tax-Exempt Bonds Proceeds Rest

expenditure of tax-exempt bond proceeds received as a result of the securitization of tobacco settlement revenues in 2001.

#### Fund Description

This fund is an "account" within the Tobacco Settlement Trust Fund. It accounts for the receipt and

### Tax-Exempt Bonds Proceeds Rest Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	52	53	52	53
Interest	1	0	0	0
<b>Total Tax-Exempt Bonds Proceeds Rest</b>	<b>53</b>	<b>53</b>	<b>52</b>	<b>53</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	53	53	52	53
<b>Total Tax-Exempt Bonds Proceeds Rest</b>	<b>53</b>	<b>53</b>	<b>52</b>	<b>53</b>

### UST Remedial Fund

#### Fund Description

This fund is to pay owner/operators of underground storage tanks to remediate releases from underground storage tanks.

## UST Remedial Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,792,457	3,836,209	5,290,957	3,334,709
Adjustment to Balance Forward	16,315	0	0	0
Intra State Receipts	0	1,000,000	1,000,000	1,000,000
<b>Total UST Remedial Fund</b>	<b>5,808,772</b>	<b>4,836,209</b>	<b>6,290,957</b>	<b>4,334,709</b>
<b>Expenditures</b>				
Outside Repairs/Service	1,957,563	1,500,000	1,500,000	1,500,000
Balance Carry Forward (Funds)	3,836,209	3,334,709	4,789,457	2,833,209
Gov Fund Type Transfers - Other Agencies Services	15,000	1,500	1,500	1,500
<b>Total UST Remedial Fund</b>	<b>5,808,772</b>	<b>4,836,209</b>	<b>6,290,957</b>	<b>4,334,709</b>

## Local Electronic Government Transaction Fund

wide internet site to provide access to land records and information.

### Fund Description

Fees collected by county recorders are deposited into this fund and are used to develop and maintain a state

## Local Electronic Government Transaction Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	778,900	733,976	782,400	737,476
Interest	14,727	3,500	3,500	3,500
Fees, Licenses & Permits	548,015	650,000	650,000	650,000
<b>Total Local Electronic Government Transaction Fund</b>	<b>1,341,642</b>	<b>1,387,476</b>	<b>1,435,900</b>	<b>1,390,976</b>
<b>Expenditures</b>				
Professional & Scientific Services	607,666	650,000	650,000	650,000
Balance Carry Forward (Funds)	733,976	737,476	785,900	740,976
<b>Total Local Electronic Government Transaction Fund</b>	<b>1,341,642</b>	<b>1,387,476</b>	<b>1,435,900</b>	<b>1,390,976</b>

## Watershed Protection Fund

### Fund Description

The fund receives appropriations and any other monies including interest payments, recaptures of awards, and other repayments. Monies will be used

to enhance water quality in the state through locally directed watershed improvement grant projects. The fund receives interest with spending discretion with the Watershed Improvement Review Board.

Authorized in SF 200

## Watershed Protection Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,810,353	0	1,691,201	(119,152)
Interest	30,659	15,000	15,000	15,000
Total Watershed Protection Fund	1,841,011	15,000	1,706,201	(104,152)
<b>Expenditures</b>				
Intra-State Transfers	1,741,011	134,152	134,152	134,152
State Aid	100,000	0	0	0
Balance Carry Forward (Funds)	0	(119,152)	1,572,049	(238,304)
Total Watershed Protection Fund	1,841,011	15,000	1,706,201	(104,152)

### Natural Resources and Outdoor Trust Fund

a department for placement in the fund. Moneys are exclusively appropriated by law to carry out the constitutional purposes provided in Iowa Code 461.3

#### Fund Description

The fund is composed of moneys required to be credited to the trust fund by law and moneys accepted by

## Natural Resources and Outdoor Trust Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Sales Tax Quarterly	0	0	0	83,600,000
Total Natural Resources and Outdoor Trust Fund	0	0	0	83,600,000
<b>Expenditures</b>				
Intra-State Transfers	0	0	0	83,600,000
Total Natural Resources and Outdoor Trust Fund	0	0	0	83,600,000

### Revenue Bonds Capitals Fund

and programs.

#### Fund Description

This fund received the net proceeds from the issuance of IJOBS 2009 bonds and funds are appropriated out of this fund for various projects and programs.

SF 376.

## Revenue Bonds Capitals Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,224,876	146,192	2,190,854	136,192
Interest	87,035	10,000	10,000	10,000
Refunds & Reimbursements	118	0	0	0
<b>Total Revenue Bonds Capitals Fund</b>	<b>5,312,029</b>	<b>156,192</b>	<b>2,200,854</b>	<b>146,192</b>
<b>Expenditures</b>				
Other Expense & Obligations	62	192	192	192
Capitals	5,165,774	19,808	19,808	19,808
Balance Carry Forward (Funds)	146,192	136,192	2,180,854	126,192
<b>Total Revenue Bonds Capitals Fund</b>	<b>5,312,028</b>	<b>156,192</b>	<b>2,200,854</b>	<b>146,192</b>

## UST Unassigned Revenue (Nonbond)

### Fund Description

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

## UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,344,351	3,117,734	1,659,251	2,357,634
Interest	175,299	50,000	50,000	50,000
Reversions	200,000	0	0	0
Refunds & Reimbursements	0	100	100	100
<b>Total UST Unassigned Revenue (Nonbond)</b>	<b>3,719,650</b>	<b>3,167,834</b>	<b>1,709,351</b>	<b>2,407,734</b>
<b>Expenditures</b>				
Personal Travel In State	520	100	100	100
Professional & Scientific Services	196,545	50,000	50,000	50,000
Outside Repairs/Service	(372,634)	50,000	50,000	50,000
Appropriation	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	3,117,734	2,357,634	899,151	1,597,534
Gov Fund Type Transfers - Attorney General Services	49,328	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	3,009	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services	75,148	100	100	100
<b>Total UST Unassigned Revenue (Nonbond)</b>	<b>3,719,650</b>	<b>3,167,834</b>	<b>1,709,351</b>	<b>2,407,734</b>

## Underground Storage Tank Revenue Fund

interest and principal on bonds.

### Fund Description

This fund is used to account for the collection of Tank Management Fees and Use Tax to be used to pay



## Underground Storage Tank Revenue Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,241,064	5,347,978	4,261,064	4,367,978
Interest	106,914	20,000	20,000	20,000
Total Underground Storage Tank Revenue Fund	5,347,978	5,367,978	4,281,064	4,387,978
<b>Expenditures</b>				
Intra-State Transfers	0	1,000,000	1,000,000	1,000,000
Balance Carry Forward (Funds)	5,347,978	4,367,978	3,281,064	3,387,978
Total Underground Storage Tank Revenue Fund	5,347,978	5,367,978	4,281,064	4,387,978

### UST Marketability Fund

#### Fund Description

Beginning Jan. 1, 1996, monies will be deposited into this fund under the Underground Storage tank

program. The fund shall be used for allocations to the innocent land owners fund and the remainder shall be used for payment for remedial benefits.

## UST Marketability Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	951,116	221,407	986,116	256,407
Intra State Receipts	(800,000)	0	0	0
Interest	70,290	35,000	35,000	35,000
Total UST Marketability Fund	221,407	256,407	1,021,116	291,407
<b>Expenditures</b>				
Balance Carry Forward (Funds)	221,407	256,407	1,021,116	291,407
Total UST Marketability Fund	221,407	256,407	1,021,116	291,407

### UST Innocent Landowners Fund

#### Fund Description

Beginning Jan. 1, 1996, monies will be deposited into this fund under the Underground Storage tank

program. The fund shall be used for allocations to the innocent land owners fund and the remainder shall be used for payment for remedial benefits.

## UST Innocent Landowners Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,727,771	2,867,048	2,201,271	2,340,548
Refunds & Reimbursements	1,045	3,500	3,500	3,500
Total UST Innocent Landowners Fund	2,728,817	2,870,548	2,204,771	2,344,048
<b>Expenditures</b>				
Intra-State Transfers	(800,000)	0	0	0
Claims	661,768	530,000	530,000	530,000
Balance Carry Forward (Funds)	2,867,048	2,340,548	1,674,771	1,814,048
Total UST Innocent Landowners Fund	2,728,817	2,870,548	2,204,771	2,344,048

### Bank Sinking Fund

#### Fund Description

The money in this fund is used to pay public depositors for losses not covered by FDIC insurance that are

incurred due to bank failure. If there is not enough money in the fund to cover such losses, the treasurer may assess other banks that have public deposits to cover the shortage.

### Bank Sinking Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,869,848	1,877,216	1,851,148	1,858,516
Interest	37,993	11,000	11,000	11,000
Refunds & Reimbursements	432	300	300	300
Total Bank Sinking Fund	1,908,273	1,888,516	1,862,448	1,869,816
<b>Expenditures</b>				
Balance Carry Forward (Funds)	1,877,216	1,858,516	1,832,448	1,839,816
Gov Fund Type Transfers - Other Agencies Services	31,057	30,000	30,000	30,000
Total Bank Sinking Fund	1,908,273	1,888,516	1,862,448	1,869,816

### Iowa Cultural Trust Fund

#### Fund Description

This is an endowment fund that can receive appropriations, grants, gifts, etc. The endowment fund shall not be used or accessed for any purpose. The interest

earned on the money in the endowment goes to the cultural trust board which uses the money to promote the financial stability of qualifying cultural organizations.

## Iowa Cultural Trust Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	806	806	806	806
Total Iowa Cultural Trust Fund	806	806	806	806
<b>Expenditures</b>				
Balance Carry Forward (Funds)	806	806	806	806
Total Iowa Cultural Trust Fund	806	806	806	806

## Road Use Tax Fund

### Fund Description

This fund receives motor vehicle fees and fuel taxes. The money is then appropriated or transferred to other state funds as determined by the Legislature.

## Road Use Tax Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	172,268,857	187,377,288	140,199,512	154,484,358
Adjustment to Balance Forward	75	0	0	0
Federal Support	77,484	85,000	85,000	85,000
Intra State Receipts	721,133,809	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
Interest	11,663,138	3,000,000	3,000,000	3,000,000
Reversions	822,789	0	0	0
Fees, Licenses & Permits	1,027,601,662	952,981,150	952,981,150	952,981,150
Sale Of Equipment & Salvage	(8)	131,434	131,434	131,434
Other	1,828,632	2,600,000	2,600,000	2,600,000
Total Road Use Tax Fund	1,936,396,439	1,827,174,872	1,779,997,096	1,794,281,942
<b>Expenditures</b>				
Intra-State Transfers	1,069,184,862	1,006,682,000	1,006,682,000	1,006,682,000
State Aid	604,393,587	590,000,000	590,000,000	590,000,000
Appropriation	53,684,929	54,508,514	54,508,514	54,138,634
Balance Carry Forward (Funds)	187,377,288	154,484,358	107,306,582	121,961,308
Gov Fund Type Transfers - Other Agencies Services	21,755,773	21,500,000	21,500,000	21,500,000
Total Road Use Tax Fund	1,936,396,438	1,827,174,872	1,779,997,096	1,794,281,942

## Endowment for Iowa's Health Enforcement Reserve Fund

with tobacco manufacturers. Enforcement is the responsibility of the AG's office.

### Fund Description

This fund pays for expenses incurred as a result of the enforcement of the Master Settlement Agreement

## Endowment for Iowa's Health Enforcement Reserve Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,336,442	4,375,472	3,566,442	3,605,472
Interest	85,427	20,000	20,000	20,000
Bonds & Loans	364,665	300,000	300,000	300,000
Total Endowment for Iowa's Health Enforcement Reserve Fund	4,786,534	4,695,472	3,886,442	3,925,472
<b>Expenditures</b>				
Professional & Scientific Services	4,300	500,000	500,000	500,000
Balance Carry Forward (Funds)	4,375,472	3,605,472	2,796,442	2,835,472
Gov Fund Type Transfers - Attorney General Services	406,763	590,000	590,000	590,000
Total Endowment for Iowa's Health Enforcement Reserve Fund	4,786,534	4,695,472	3,886,442	3,925,472

### Endowment for Iowa's Health Restricted Capitals Fund

tobacco settlement bonds. Appropriations from the fund will be made by the legislature for qualifying capital projects.

#### Fund Description

This fund accounts for the receipt of tax-exempt bond proceeds received as a result of the 2005 issuance of

## Endowment for Iowa's Health Restricted Capitals Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	75,127	99,965	95,127	99,965
Interest	24,860	0	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	99,987	99,965	95,127	99,965
<b>Expenditures</b>				
Other Expense & Obligations	22	0	0	0
Balance Carry Forward (Funds)	99,965	99,965	95,127	99,965
Total Endowment for Iowa's Health Restricted Capitals Fund	99,986	99,965	95,127	99,965

### Health Care Trust

abuse treatment and prevention and tobacco use prevention, cessation and control.

#### Fund Description

This fund receives funding from tobacco tax to be used for purposes related to health care, substance

## Health Care Trust Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,974,549	3,125,241	7,744,549	3,255,241
Cigarette Tax	172,532,873	176,150,000	176,150,000	171,630,000
Tobacco Products Tax	29,606,824	32,310,000	32,310,000	32,310,000
Interest	691,108	130,000	130,000	130,000
Reversions	14,449,886	0	0	0
<b>Total Health Care Trust</b>	<b>220,255,241</b>	<b>211,715,241</b>	<b>216,334,549</b>	<b>207,325,241</b>
<b>Expenditures</b>				
Appropriation	217,130,000	208,460,000	208,460,000	203,940,000
Balance Carry Forward (Funds)	3,125,241	3,255,241	7,874,549	3,385,241
<b>Total Health Care Trust</b>	<b>220,255,241</b>	<b>211,715,241</b>	<b>216,334,549</b>	<b>207,325,241</b>

## IUB/OCA Building Debt Service Reserve Fund

### Fund Description

This fund received bond proceeds to be used for debt service if collections in the Chargeable Expenses Fund are insufficient.

## IUB/OCA Building Debt Service Reserve Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,083,376	1,106,168	1,083,476	1,106,268
Interest	22,792	100	100	100
<b>Total IUB/OCA Building Debt Service Reserve Fund</b>	<b>1,106,168</b>	<b>1,106,268</b>	<b>1,083,576</b>	<b>1,106,368</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	1,106,168	1,106,268	1,083,576	1,106,368
<b>Total IUB/OCA Building Debt Service Reserve Fund</b>	<b>1,106,168</b>	<b>1,106,268</b>	<b>1,083,576</b>	<b>1,106,368</b>

## IUB/OCA Chargeable Expenses Fund

### Fund Description

This fund receives collections from utilities for chargeable expenses per Code 476.10 which is

pledged to pay debt service on the bonds. Monies are to be transferred to the IUB/COA Bond fund 5 days prior to the debt service payment due date.

## IUB/OCA Chargeable Expenses Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	1,063,907	1,063,135	1,063,135	1,063,135
Interest	117	625	625	625
Total IUB/OCA Chargeable Expenses Fund	1,064,024	1,063,760	1,063,760	1,063,760
<b>Expenditures</b>				
Intra-State Transfers	1,064,024	1,063,760	1,063,760	1,063,760
Total IUB/OCA Chargeable Expenses Fund	1,064,024	1,063,760	1,063,760	1,063,760

## IUB/OCA Bond Fund

### Fund Description

This fund received the bond proceeds capitalized interest and transfers from the IUB/OCA Chargeable Expense Fund to make debt service payments.

## IUB/OCA Bond Fund Detail

Object Class	FY 2019 Actuals	FY 2020 Current Year Budget Estimate	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	524	867	554	897
Intra State Receipts	1,064,024	1,063,760	1,063,760	1,063,760
Interest	343	10	10	10
Total IUB/OCA Bond Fund	1,064,891	1,064,637	1,064,324	1,064,667
<b>Expenditures</b>				
Interest Expense/Princ/Securities	1,064,024	1,063,740	1,063,740	1,063,740
Balance Carry Forward (Funds)	867	897	584	927
Total IUB/OCA Bond Fund	1,064,891	1,064,637	1,064,324	1,064,667