

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 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
State Appropriations	2,220,444	2,179,846	1,119,846	2,170,590
Taxes	294,801,960	295,458,200	295,458,200	295,458,200
Receipts from Other Entities	1,449,226,291	1,425,981,050	1,445,472,001	1,423,472,001
Interest, Dividends, Bonds & Loans	8,328,680	5,408,635	5,274,935	5,244,935
Fees, Licenses & Permits	984,385,993	953,692,950	953,692,950	953,692,950
Refunds & Reimbursements	15,949,016	15,292,023	15,257,933	15,236,533
Sales, Rents & Services	4,640,077	4,771,434	4,771,434	4,771,434
Miscellaneous	61,247,632	62,462,000	62,380,000	62,380,000
Beginning Balance and Adjustments	262,672,819	231,133,939	247,808,227	170,605,322
Total Resources	3,083,472,912	2,996,380,077	3,031,235,526	2,933,031,965
Expenditures				
Personal Services	2,382,571	2,530,553	2,522,893	2,522,893
Travel & Subsistence	17,697	17,900	20,500	20,600
Supplies & Materials	92,831	112,800	89,700	89,700
Contractual Services and Transfers	1,142,119,391	1,092,555,173	1,091,490,485	1,077,189,396
Equipment & Repairs	809,260	987,500	9,500	9,500
Claims & Miscellaneous	90,553,702	92,159,311	91,419,251	89,719,251
Licenses, Permits, Refunds & Other	716,242,308	753,000,480	753,000,480	753,000,480
State Aid & Credits	607,085,542	591,917,386	590,585,000	590,585,000
Plant Improvements & Additions	0	3,992,437	3,102,200	21,208
Budget Adjustments	0	0	0	1,050,744
Appropriations	292,990,572	288,501,216	288,501,216	271,459,733
Reversions	45,149	0	0	0
Balance Carry Forward	231,133,887	170,605,322	210,494,301	147,363,460
Total Expenditures	3,083,472,911	2,996,380,078	3,031,235,526	2,933,031,965
Full Time Equivalents	25	29	29	29

Appropriations from General Fund

Appropriations	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,067,296	1,026,698	1,026,698	1,017,442
Total Treasurer of State	1,067,296	1,026,698	1,026,698	1,017,442

Appropriations from Other Funds

Appropriations	FY 2017	FY 2018	FY 2019	FY 2019
	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
Total Treasurer of State	1,153,148	1,153,148	93,148	1,153,148

Appropriations Detail

Watershed Improvement Fund GF

General Fund

Appropriation Description

Watershed Improvement Fund

Watershed Improvement Fund GF Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	1,623,101	612,386	0	1,000
Refunds & Reimbursements	0	1,000	0	0
Total Resources	1,623,101	613,386	0	1,000
Expenditures				
Office Supplies	925	10,000	0	0
Outside Services	195,721	125,000	0	0
Intra-State Transfers	53,969	25,000	0	0
Water Prot Fund Practices-FY00	680,633	450,000	0	0
State Aid	79,468	2,386	0	0
Balance Carry Forward (Approps)	612,386	1,000	0	1,000
Total Expenditures	1,623,101	613,386	0	1,000

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	25,543	0	0	0
Appropriation	1,078,807	1,026,698	1,026,698	1,017,442
Legislative Reductions	(11,511)	0	0	0
Gov Fund Type Transfers - Other Agencies	1,561,922	1,684,155	1,675,106	1,675,106
Refunds & Reimbursements	214,704	230,000	221,489	221,489
Total Resources	2,869,465	2,940,853	2,923,293	2,914,037
Expenditures				
Personal Services-Salaries	2,382,571	2,530,553	2,522,893	2,522,893
Personal Travel In State	2,152	1,000	1,200	1,200
Personal Travel Out of State	11,194	12,000	15,000	15,000
Office Supplies	23,058	25,000	24,000	24,000
Printing & Binding	973	800	900	900
Postage	3,538	5,000	3,800	3,800
Communications	9,757	10,000	10,500	10,500
Professional & Scientific Services	40,833	14,940	8,000	8,000
Outside Services	5,502	7,500	7,000	7,000
Advertising & Publicity	0	500	0	0
Reimbursement to Other Agencies	46,608	46,000	49,000	49,000
ITS Reimbursements	277,045	280,500	275,000	275,000
Office Equipment	6,568	3,000	2,000	2,000
Equipment - Non-Inventory	6,628	2,000	2,000	2,000
IT Equipment	7,887	2,000	2,000	2,000
Other Expense & Obligations	0	60	0	0
Reversions	45,149	0	0	0
Recommendation Adjustment	0	0	0	(9,256)
Total Expenditures	2,869,465	2,940,853	2,923,293	2,914,037

County Fair Improvements

Rebuild Iowa Infrastructure Fund

Appropriation Description

County Fair Infrastructure Improvements

County Fair Improvements Financial Summary

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

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	50,000	37,923	85,923	35,923
Total Resources	50,000	37,923	85,923	35,923
Expenditures				
Professional & Scientific Services	12,078	0	0	0
Office Equipment	0	2,000	0	0
Balance Carry Forward (Approps)	37,923	35,923	85,923	35,923
Total Expenditures	50,000	37,923	85,923	35,923

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Appropriation	93,148	93,148	93,148	93,148
Total Resources	93,148	93,148	93,148	93,148
Expenditures				
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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Treasurer of State	3,009,004,867	2,934,019,625	2,947,308,901	2,893,265,064
State Bond Repayment Fund	28,916,093	12,206,760	12,206,760	6,760
Revenue Bonds Debt Service Fund	55,239,937	55,191,783	55,299,216	55,191,783
Revenue Bonds Capitals II Fund	755,496	19,168	1,500	19,168
Revenue Bonds Federal Subsidy Holdback Fund	3,778,827	3,774,509	3,772,080	3,774,509
Unclaimed Property	48,114,589	48,964,695	55,955,895	55,955,895
Vision Iowa Fund	18,535,559	18,286,058	18,505,309	18,290,358
Prison Infrastructure Fund	15,112,337	15,093,408	15,126,175	15,093,408
Workers Compensation 2nd Injury	13,400,515	15,594,123	16,998,047	17,892,623
Local Electronic Government Transaction Fund	1,373,716	1,466,999	1,406,346	1,470,499
Watershed Protection Fund	2,058,180	1,947,924	134,152	914,924
Revenue Bonds Capitals Fund	4,741,356	4,021,229	3,100,992	20,000
Flood Control Expense	0	585,000	585,000	585,000
Fiscal Year 2009 Prison Bonding Fund	164,038	165,235	0	165,235
Glenn Grover Herrick Bequest	12,679	12,729	12,888	12,779
Bank Sinking Fund	1,900,183	1,884,749	1,866,843	1,866,049
Henry Albert Trust	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	6,135,806	806	806	806
Pooled Money Invest Income Act	(500,134)	(1,159,968)	(1,820,268)	(1,820,268)
Road Use Tax Fund	1,855,305,394	1,769,446,773	1,774,400,670	1,737,311,141
Secondary Road Fund-Counties	401,865,346	427,217,018	432,598,194	427,216,538
Street Construction Fund Cities/Towns	322,519,527	329,822,324	330,809,164	329,822,324
Pooled Local Government Electronic Transaction Fund	5,994	5,211	3,094	2,311
Credit Card Processing Fees	1,249,145	1,249,145	1,249,144	1,249,145
Health Care Trust	225,123,790	225,023,790	221,900,000	225,023,790
IUB/OCA Building Debt Service Reserve Fund	1,071,206	1,071,306	1,067,071	1,071,406
IUB/OCA Chargeable Expenses Fund	1,061,984	1,063,760	1,064,890	1,063,760
IUB/OCA Bond Fund	1,062,305	1,064,091	1,063,933	1,064,121
Underground Storage Tanks	49,133,828	38,771,470	63,210,069	17,599,470
UST Remedial Fund	21,541,373	19,128,135	30,518,291	6,928,135
UST Unassigned Revenue (Nonbond)	7,373,159	4,882,202	4,600,019	2,301,702
Underground Storage Tank Revenue Fund	12,635,371	8,685,371	24,675,117	5,205,371
UST Marketability Fund	890,368	925,368	905,584	960,368
UST Innocent Landowners Fund	6,693,558	5,150,394	2,511,058	2,203,894
Tobacco Settlement Authority	20,388,978	18,856,402	17,627,080	18,076,102
Tobacco Settlement Trust Fund	128,088	164,074	123,597	153,774
Tax-Exempt Bonds Proceeds Rest	52	52	52	52
Endowment for Iowa's Health Fund	14,491,407	13,762,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	5,705,939	4,864,291	3,678,684	4,094,291
Endowment for Iowa's Health Restricted Capitals Fund	63,492	65,985	62,747	65,985

State Bond Repayment Fund

Fund Description

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

the State or 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.

State Bond Repayment Fund Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	28,916,093	12,206,760	12,206,760	6,760
Total State Bond Repayment Fund	28,916,093	12,206,760	12,206,760	6,760
Expenditures				
Appropriation	16,709,333	12,200,000	12,200,000	0
Balance Carry Forward (Funds)	12,206,760	6,760	6,760	6,760
Total State Bond Repayment Fund	28,916,093	12,206,760	12,206,760	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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	34,216	1,783	109,216	1,783
Pari-Mutuel Receipts	54,979,400	54,950,000	54,950,000	54,950,000
Interest	205,721	190,000	190,000	190,000
Fees, Licenses & Permits	20,600	50,000	50,000	50,000
Total Revenue Bonds Debt Service Fund	55,239,937	55,191,783	55,299,216	55,191,783
Expenditures				
Professional & Scientific Services	0	10,000	10,000	10,000
Intra-State Transfers	5,998,711	5,880,000	5,880,000	5,880,000
Interest Expense/Princ/Securities	49,239,443	49,300,000	49,300,000	49,300,000
Balance Carry Forward (Funds)	1,783	1,783	109,216	1,783
Total Revenue Bonds Debt Service Fund	55,239,937	55,191,783	55,299,216	55,191,783

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,500,209	3,263,525	3,498,309	3,283,358
Pari-Mutuel Receipts	14,996,400	14,991,000	14,991,000	14,991,000
Interest	35,350	7,000	7,000	7,000
Fees, Licenses & Permits	3,600	9,000	9,000	9,000
Refunds & Reimbursements	0	15,533	0	0
Total Vision Iowa Fund	18,535,559	18,286,058	18,505,309	18,290,358
Expenditures				
Professional & Scientific Services	7,500	2,500	2,500	2,500
Other Expense & Obligations	163	200	200	200
Interest Expense/Princ/Securities	15,264,372	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	3,263,525	3,283,358	3,502,609	3,287,658
Total Vision Iowa Fund	18,535,559	18,286,058	18,505,309	18,290,358

Tax-Exempt Bonds Proceeds Rest

Fund Description

Receives bond proceeds.

Tax-Exempt Bonds Proceeds Rest Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	52	52	52	52
Interest	0	0	0	0
Total Tax-Exempt Bonds Proceeds Rest	52	52	52	52
Expenditures				
Balance Carry Forward (Funds)	52	52	52	52
Total Tax-Exempt Bonds Proceeds Rest	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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Refunds & Reimbursements	14,491,407	13,762,000	13,762,000	13,762,000
Total Endowment for Iowa's Health Fund	14,491,407	13,762,000	13,762,000	13,762,000
Expenditures				
Intra-State Transfers	14,491,407	13,762,000	13,762,000	13,762,000
Total Endowment for Iowa's Health Fund	14,491,407	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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,043,152	1,850,924	119,152	899,924
Interest	15,028	15,000	15,000	15,000
Other	0	82,000	0	0
Total Watershed Protection Fund	2,058,180	1,947,924	134,152	914,924
Expenditures				
Office Supplies	5,562	11,000	0	0
Outside Services	473	200,000	0	0
Intra-State Transfers	75,987	42,000	134,152	134,152
Water Prot Fund Practices-FY00	84,338	525,000	0	0
State Aid	40,896	270,000	0	0
Balance Carry Forward (Funds)	1,850,924	899,924	0	780,772
Total Watershed Protection Fund	2,058,180	1,947,924	134,152	914,924

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,080,992	3,981,229	3,090,992	10,000
Interest	27,912	40,000	10,000	10,000
Reversions	1,632,452	0	0	0
Total Revenue Bonds Capitals Fund	4,741,356	4,021,229	3,100,992	20,000
Expenditures				
Other Expense & Obligations	126	20,192	192	192
Capitals	0	3,991,037	3,100,800	19,808
Appropriation	760,000	0	0	0
Balance Carry Forward (Funds)	3,981,229	10,000	0	0
Total Revenue Bonds Capitals Fund	4,741,356	4,021,229	3,100,992	20,000

UST Unassigned Revenue (Nonbond)

Fund Description

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

UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	7,015,619	4,732,201	4,550,019	2,251,602
Interest	199,403	150,000	50,000	50,000
Reversions	167,092	0	0	0
Refunds & Reimbursements	(8,956)	1	0	100
Total UST Unassigned Revenue (Nonbond)	7,373,159	4,882,202	4,600,019	2,301,702
Expenditures				
Personal Travel In State	759	600	0	100
Professional & Scientific Services	1,319,182	1,320,000	1,400,000	500,000
Outside Repairs/Service	603,986	600,000	400,000	525,000
Appropriation	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	4,732,201	2,251,602	2,084,419	566,502
Gov Fund Type Transfers - Attorney General Services	56,721	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	5,800	10,000	5,100	10,000
Gov Fund Type Transfers - Other Agencies Services	4,509	0	10,500	100
Total UST Unassigned Revenue (Nonbond)	7,373,158	4,882,202	4,600,019	2,301,702

Iowa Cultural Trust Fund

Fund Description

Iowa Cultural Trust Fund

Iowa Cultural Trust Fund Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,135,806	806	806	806
Total Iowa Cultural Trust Fund	6,135,806	806	806	806
Expenditures				
Intra-State Transfers	6,135,000	0	0	0
Balance Carry Forward (Funds)	806	806	806	806
Total Iowa Cultural Trust Fund	6,135,806	806	806	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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	124,145,430	129,649,189	134,603,086	97,513,557
Adjustment to Balance Forward	2,702	0	0	0
Federal Support	76,076	85,000	85,000	85,000
Intra State Receipts	735,495,209	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	4,267,445	3,000,000	3,000,000	3,000,000
Reversions	3,757,981	0	0	0
Fees, Licenses & Permits	983,742,831	952,981,150	952,981,150	952,981,150
Sale Of Equipment & Salvage	926	131,434	131,434	131,434
Other	2,816,794	2,600,000	2,600,000	2,600,000
Total Road Use Tax Fund	1,855,305,394	1,769,446,773	1,774,400,670	1,737,311,141
Expenditures				
Intra-State Transfers	1,048,806,277	1,006,682,000	1,006,682,000	1,006,682,000
State Aid	602,605,275	590,000,000	590,000,000	590,000,000
Appropriation	52,871,239	53,751,216	53,751,216	53,679,733
Balance Carry Forward (Funds)	129,649,189	97,513,557	102,467,454	65,449,408
Gov Fund Type Transfers - Other Agencies Services	21,373,415	21,500,000	21,500,000	21,500,000
Total Road Use Tax Fund	1,855,305,395	1,769,446,773	1,774,400,670	1,737,311,141

Secondary Road Fund-Counties

Fund Description

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

Secondary Road Fund-Counties Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	15,598,674	10,217,018	15,598,194	10,216,538
Reimbursement from Other Agencies	386,266,671	417,000,000	417,000,000	417,000,000
Total Secondary Road Fund-Counties	401,865,346	427,217,018	432,598,194	427,216,538
Expenditures				
Refunds-Other	391,648,328	417,000,480	417,000,480	417,000,480
Balance Carry Forward (Funds)	10,217,018	10,216,538	15,597,714	10,216,058
Total Secondary Road Fund-Counties	401,865,346	427,217,018	432,598,194	427,216,538

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	10,809,164	9,822,324	10,809,164	9,822,324
Adjustment to Balance Forward	7,624	0	0	0
Reimbursement from Other Agencies	311,702,738	320,000,000	320,000,000	320,000,000
Total Street Construction Fund Cities/Towns	322,519,527	329,822,324	330,809,164	329,822,324
Expenditures				
Refunds-Other	309,397,300	320,000,000	320,000,000	320,000,000
State Aid	3,299,903	0	0	0
Balance Carry Forward (Funds)	9,822,324	9,822,324	10,809,164	9,822,324
Total Street Construction Fund Cities/Towns	322,519,527	329,822,324	330,809,164	329,822,324

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	62,747	63,485	62,747	65,985
Interest	745	2,500	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	63,492	65,985	62,747	65,985
Expenditures				
Other Expense & Obligations	6	0	0	0
Balance Carry Forward (Funds)	63,485	65,985	62,747	65,985
Total Endowment for Iowa's Health Restricted Capitals Fund	63,491	65,985	62,747	65,985

Health Care Trust

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

Fund Description

Moneys in the fund shall be used only for purposes related to health care, substance abuse treatment and

Health Care Trust Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,079,643	3,123,790	0	3,123,790
Cigarette Tax	188,631,650	196,270,000	196,270,000	196,270,000
Tobacco Products Tax	32,445,109	25,500,000	25,500,000	25,500,000
Interest	314,106	130,000	130,000	130,000
Reversions	653,281	0	0	0
Total Health Care Trust	225,123,790	225,023,790	221,900,000	225,023,790
Expenditures				
Appropriation	222,000,000	221,900,000	221,900,000	217,130,000
Balance Carry Forward (Funds)	3,123,790	3,123,790	0	7,893,790
Total Health Care Trust	225,123,790	225,023,790	221,900,000	225,023,790

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,066,871	1,071,206	1,066,971	1,071,306
Interest	4,335	100	100	100
Total IUB/OCA Building Debt Service Reserve Fund	1,071,206	1,071,306	1,067,071	1,071,406
Expenditures				
Balance Carry Forward (Funds)	1,071,206	1,071,306	1,067,071	1,071,406
Total IUB/OCA Building Debt Service Reserve Fund	1,071,206	1,071,306	1,067,071	1,071,406

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	140	0	1,130	0
Intra State Receipts	1,061,691	1,063,135	1,063,135	1,063,135
Interest	154	625	625	625
Total IUB/OCA Chargeable Expenses Fund	1,061,984	1,063,760	1,064,890	1,063,760
Expenditures				
Intra-State Transfers	1,061,984	1,063,760	1,063,760	1,063,760
Balance Carry Forward (Funds)	0	0	1,130	0
Total IUB/OCA Chargeable Expenses Fund	1,061,984	1,063,760	1,064,890	1,063,760

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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	133	321	163	351
Intra State Receipts	1,061,984	1,063,760	1,063,760	1,063,760
Interest	189	10	10	10
Total IUB/OCA Bond Fund	1,062,305	1,064,091	1,063,933	1,064,121
Expenditures				
Interest Expense/Princ/Securities	1,061,984	1,063,740	1,063,740	1,063,740
Balance Carry Forward (Funds)	321	351	193	381
Total IUB/OCA Bond Fund	1,062,305	1,064,091	1,063,933	1,064,121