

Treasurer of State Budgets

This page left intentionally blank

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, 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 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
State Appropriations	2,170,590	2,170,590	1,110,590	2,170,590	1,110,590	2,170,590
Taxes	286,295,805	295,458,200	295,458,200	287,068,200	295,458,200	285,598,200
Receipts from Other Entities	1,409,621,057	1,423,472,001	1,423,602,812	1,423,602,812	1,423,602,812	1,423,602,812
Interest, Dividends, Bonds & Loans	10,996,450	5,809,801	5,244,935	5,244,935	5,244,935	5,244,935
Fees, Licenses & Permits	998,719,077	953,692,950	953,692,950	953,692,950	953,692,950	953,692,950
Refunds & Reimbursements	13,496,817	15,236,533	15,236,533	15,236,533	15,236,533	15,236,533
Sales, Rents & Services	5,239,180	4,771,434	4,771,434	4,771,434	4,771,434	4,771,434
Miscellaneous	59,738,909	62,380,000	62,380,000	62,380,000	62,380,000	62,380,000
Beginning Balance and Adjustments	243,471,579	233,113,214	170,605,322	210,415,441	170,605,322	183,004,080
Total Resources	3,029,749,464	2,996,104,723	2,932,102,776	2,964,582,895	2,932,102,776	2,935,701,534
Expenditures						
Personal Services	2,439,099	2,521,965	2,597,348	2,597,348	2,597,348	2,597,348
Travel & Subsistence	15,934	20,600	17,900	17,900	17,900	17,900
Supplies & Materials	90,708	89,700	87,000	87,000	87,000	87,000
Contractual Services and Transfers	1,131,956,683	1,077,096,650	1,077,241,896	1,076,314,585	1,077,241,896	1,076,314,585
Equipment & Repairs	239,536	9,500	9,500	9,500	9,500	9,500
Claims & Miscellaneous	93,111,648	89,719,251	89,719,251	89,719,251	89,719,251	89,719,251
Licenses, Permits, Refunds & Other	694,532,992	753,000,480	753,000,480	753,000,480	753,000,480	753,000,480
State Aid & Credits	582,368,327	591,745,000	590,585,000	591,645,000	590,585,000	591,645,000
Plant Improvements & Additions	0	21,208	21,208	21,208	21,208	21,208
Appropriations	288,501,216	271,464,929	271,464,929	268,166,543	271,464,929	266,348,923
Reversions	296,138	0	0	0	0	0
Balance Carry Forward	236,197,183	210,415,441	147,358,264	183,004,080	147,358,264	155,940,339
Total Expenditures	3,029,749,463	2,996,104,724	2,932,102,776	2,964,582,895	2,932,102,776	2,935,701,534
Full Time Equivalents	26	29	29	29	29	29

Appropriations from General Fund

Appropriations	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442
Total Treasurer of State	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442

Appropriations from Other Funds

Appropriations	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
County Fair Improvements	1,060,000	1,060,000	0	1,060,000	0	1,060,000
Funds for I3 Expenses - Road Use Tax	93,148	93,148	93,148	93,148	93,148	93,148
Total Treasurer of State	1,153,148	1,153,148	93,148	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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	612,386	0	1,000	0	1,000	0
Refunds & Reimbursements	960	0	0	0	0	0
Total Resources	613,346	0	1,000	0	1,000	0
Expenditures						
Office Supplies	2,085	0	0	0	0	0
Outside Services	27,468	0	0	0	0	0
Intra-State Transfers	16,225	0	0	0	0	0
Gov Fund Type Transfers - Other Agencies Services	60,000	0	0	0	0	0
Water Prot Fund Practices-FY00	214,529	0	0	0	0	0
Balance Carry Forward (Approps)	0	0	1,000	0	1,000	0
Reversions	293,039	0	0	0	0	0
Total Expenditures	613,346	0	1,000	0	1,000	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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	0	3,099	0	0	0	0
Appropriation	1,026,698	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442
Legislative Reductions	(9,256)	0	0	0	0	0
Gov Fund Type Transfers - Other Agencies	1,635,401	1,675,106	1,805,917	1,805,917	1,805,917	1,805,917
Refunds & Reimbursements	221,450	221,489	221,489	221,489	221,489	221,489
Total Resources	2,874,293	2,917,136	3,044,848	3,044,848	3,044,848	3,044,848
Expenditures						
Personal Services-Salaries	2,439,099	2,521,965	2,597,348	2,597,348	2,597,348	2,597,348
Personal Travel In State	65	1,200	500	500	500	500
Personal Travel Out of State	9,963	15,000	13,000	13,000	13,000	13,000
Office Supplies	20,761	24,000	22,000	22,000	22,000	22,000
Printing & Binding	54	900	200	200	200	200
Postage	3,730	3,800	3,800	3,800	3,800	3,800
Communications	10,366	10,500	10,500	10,500	10,500	10,500
Professional & Scientific Services	14,936	11,099	8,000	8,000	8,000	8,000
Outside Services	31,744	7,000	7,000	7,000	7,000	7,000
Reimbursement to Other Agencies	45,918	44,672	48,500	48,500	48,500	48,500
ITS Reimbursements	271,690	271,000	328,000	328,000	328,000	328,000
Office Equipment	8,339	2,000	2,000	2,000	2,000	2,000
Equipment - Non-Inventory	1,567	2,000	2,000	2,000	2,000	2,000
IT Equipment	9,752	2,000	2,000	2,000	2,000	2,000
Other Expense & Obligations	110	0	0	0	0	0
Balance Carry Forward (Approps)	3,099	0	0	0	0	0
Reversions	3,099	0	0	0	0	0
Total Expenditures	2,874,293	2,917,136	3,044,848	3,044,848	3,044,848	3,044,848

County Fair Improvements

Rebuild Iowa Infrastructure Fund

Appropriation Description

County Fair Infrastructure Improvements

County Fair Improvements Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020 Total Department Request	FY 2020 Total Governor's Recommended	FY 2021 Total Department Request	FY 2021 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	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

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020 Total Department Request	FY 2020 Total Governor's Recommended	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	37,923	9,591	35,923	0	35,923	0
Total Resources	37,923	9,591	35,923	0	35,923	0
Expenditures						
Professional & Scientific Services	27,932	9,191	0	0	0	0
ITS Reimbursements	400	400	0	0	0	0
Balance Carry Forward (Approps)	9,591	0	35,923	0	35,923	0
Total Expenditures	37,923	9,591	35,923	0	35,923	0

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020 Total Department Request	FY 2020 Total Governor's Recommended	FY 2021 Total Department Request	FY 2021 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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020 Total Department Request	FY 2020 Total Governor's Recommended	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
Treasurer of State	2,968,850,838	2,957,263,801	2,893,269,929	2,926,979,280	2,893,270,979	2,901,612,369
State Bond Repayment Fund	12,206,760	6,760	6,760	6,760	6,760	6,760
Revenue Bonds Debt Service Fund	55,050,759	55,192,309	55,191,783	55,192,309	55,191,783	55,192,309
Revenue Bonds Capitals II Fund	44,687	46,146	19,168	46,146	19,168	46,146
Revenue Bonds Federal Subsidy Holdback Fund	3,791,481	3,781,296	3,774,509	3,781,296	3,774,509	3,781,296
Unclaimed Property	52,737,903	49,266,982	55,955,895	56,262,182	55,955,895	63,257,382
Vision Iowa Fund	18,370,829	17,929,650	18,290,358	17,933,950	18,290,358	17,938,250
Prison Infrastructure Fund	15,279,148	15,100,918	15,093,408	15,100,918	15,093,408	15,100,918
Workers Compensation 2nd Injury	10,536,409	12,050,050	17,892,623	14,348,550	17,892,623	16,647,050
Local Electronic Government Transaction Fund	1,404,106	1,432,400	1,470,499	1,435,900	1,470,499	1,439,400
Watershed Protection Fund	1,872,511	1,825,353	914,924	1,706,201	914,924	1,587,049
Revenue Bonds Capitals Fund	5,564,648	5,294,875	20,000	2,200,854	20,000	2,190,854
Flood Control Expense	1,091,309	585,000	585,000	585,000	585,000	585,000
Fiscal Year 2009 Prison Bonding Fund	165,899	473	165,235	228	165,235	228
Glenn Grover Herrick Bequest	15,544	16,594	17,644	17,644	18,694	18,694
Bank Sinking Fund	1,897,678	1,881,148	1,866,049	1,862,448	1,866,049	1,843,748
Henry Albert Trust	1,000	1,000	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	806	806	806	806	806	806
Pooled Money Invest Income Act	(1,642,356)	(1,820,268)	(1,820,268)	(2,480,568)	(1,820,268)	(3,140,868)
Road Use Tax Fund	1,862,605,782	1,812,066,441	1,737,311,141	1,779,997,096	1,737,311,141	1,747,476,137
Secondary Road Fund-Counties	384,863,820	425,335,412	427,216,538	425,334,932	427,216,538	425,334,452
Street Construction Fund Cities/Towns	312,870,033	327,930,008	329,822,324	327,930,008	329,822,324	327,930,008
Pooled Local Government Electronic Transaction Fund	5,211	4,958	2,311	0	2,311	0
Credit Card Processing Fees	2,030,902	1,249,411	1,249,145	1,249,411	1,249,145	1,249,411
Health Care Trust	224,874,549	224,874,549	225,023,790	221,254,549	225,023,790	219,914,549
IUB/OCA Building Debt Service Reserve Fund	1,083,376	1,083,476	1,071,406	1,083,576	1,071,406	1,083,676
IUB/OCA Chargeable Expenses Fund	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760
IUB/OCA Bond Fund	1,064,284	1,064,294	1,064,121	1,064,324	1,064,121	1,064,354
Underground Storage Tanks	39,066,742	19,165,359	17,599,470	15,507,259	17,599,470	12,774,159
UST Remedial Fund	19,130,558	6,792,457	6,928,135	6,290,957	6,928,135	5,789,457
UST Unassigned Revenue (Nonbond)	5,084,167	3,394,451	2,301,702	1,709,351	2,301,702	949,251
Underground Storage Tank Revenue Fund	8,741,064	5,261,064	5,205,371	4,281,064	5,205,371	3,301,064
UST Marketability Fund	951,116	986,116	960,368	1,021,116	960,368	1,056,116
UST Innocent Landowners Fund	5,159,836	2,731,271	2,203,894	2,204,771	2,203,894	1,678,271
Tobacco Settlement Authority	17,508,447	18,696,304	18,076,102	17,916,004	18,076,102	17,135,704
Tobacco Settlement Trust Fund	158,478	182,683	153,774	172,383	153,774	162,083
Tax-Exempt Bonds Proceeds Rest	52	52	52	52	52	52
Endowment for Iowa's Health Fund	11,195,332	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	6,079,436	4,656,442	4,094,291	3,886,442	4,094,291	3,116,442
Endowment for Iowa's Health Restricted Capitals Fund	75,150	95,127	65,985	95,127	65,985	95,127

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020 Total Department Request	FY 2020 Total Governor's Recommended	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	12,206,760	6,760	6,760	6,760	6,760	6,760
Total State Bond Repayment Fund	12,206,760	6,760	6,760	6,760	6,760	6,760
Expenditures						
Appropriation	12,200,000	0	0	0	0	0
Balance Carry Forward (Funds)	6,760	6,760	6,760	6,760	6,760	6,760
Total State Bond Repayment Fund	12,206,760	6,760	6,760	6,760	6,760	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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020 Total Department Request	FY 2020 Total Governor's Recommended	FY 2021 Total Department Request	FY 2021 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	1,783	2,309	1,783	2,309	1,783	2,309
Pari-Mutuel Receipts	54,982,200	54,950,000	54,950,000	54,950,000	54,950,000	54,950,000
Interest	48,977	190,000	190,000	190,000	190,000	190,000
Fees, Licenses & Permits	17,800	50,000	50,000	50,000	50,000	50,000
Total Revenue Bonds Debt Service Fund	55,050,759	55,192,309	55,191,783	55,192,309	55,191,783	55,192,309
Expenditures						
Professional & Scientific Services	853	10,000	10,000	10,000	10,000	10,000
Intra-State Transfers	6,223,911	5,880,000	5,880,000	5,880,000	5,880,000	5,880,000
Interest Expense/Princ/Securities	48,823,687	49,300,000	49,300,000	49,300,000	49,300,000	49,300,000
Balance Carry Forward (Funds)	2,309	2,309	1,783	2,309	1,783	2,309
Total Revenue Bonds Debt Service Fund	55,050,759	55,192,309	55,191,783	55,192,309	55,191,783	55,192,309

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	3,263,525	2,922,650	3,283,358	2,926,950	3,283,358	2,931,250
Pari-Mutuel Receipts	14,996,600	14,991,000	14,991,000	14,991,000	14,991,000	14,991,000
Interest	91,772	7,000	7,000	7,000	7,000	7,000
Fees, Licenses & Permits	3,400	9,000	9,000	9,000	9,000	9,000
Refunds & Reimbursements	15,533	0	0	0	0	0
Total Vision Iowa Fund	18,370,829	17,929,650	18,290,358	17,933,950	18,290,358	17,938,250
Expenditures						
Professional & Scientific Services	2,500	2,500	2,500	2,500	2,500	2,500
Other Expense & Obligations	130	200	200	200	200	200
Interest Expense/Princ/Securities	15,445,550	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	2,922,650	2,926,950	3,287,658	2,931,250	3,287,658	2,935,550
Total Vision Iowa Fund	18,370,829	17,929,650	18,290,358	17,933,950	18,290,358	17,938,250

Tax-Exempt Bonds Proceeds Rest

Fund Description

Receives bond proceeds.

Tax-Exempt Bonds Proceeds Rest Detail

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			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						
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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Refunds & Reimbursements	11,195,332	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Total Endowment for Iowa's Health Fund	11,195,332	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Expenditures						
Intra-State Transfers	11,195,332	13,762,000	13,762,000	13,762,000	13,762,000	13,762,000
Total Endowment for Iowa's Health Fund	11,195,332	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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	1,850,924	1,810,353	899,924	1,691,201	899,924	1,572,049
Interest	21,587	15,000	15,000	15,000	15,000	15,000
Total Watershed Protection Fund	1,872,511	1,825,353	914,924	1,706,201	914,924	1,587,049
Expenditures						
Intra-State Transfers	62,158	34,152	134,152	134,152	134,152	134,152
State Aid	0	100,000	0	0	0	0
Balance Carry Forward (Funds)	1,810,353	1,691,201	780,772	1,572,049	780,772	1,452,897
Total Watershed Protection Fund	1,872,511	1,825,353	914,924	1,706,201	914,924	1,587,049

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	3,981,229	5,224,875	10,000	2,190,854	10,000	2,180,854
Interest	59,299	70,000	10,000	10,000	10,000	10,000
Reversions	1,524,120	0	0	0	0	0
Total Revenue Bonds Capitals Fund	5,564,648	5,294,875	20,000	2,200,854	20,000	2,190,854
Expenditures						
Other Expense & Obligations	97	192	192	192	192	192
Capitals	339,676	3,103,829	19,808	19,808	19,808	19,808
Balance Carry Forward (Funds)	5,224,875	2,190,854	0	2,180,854	0	2,170,854
Total Revenue Bonds Capitals Fund	5,564,648	5,294,875	20,000	2,200,854	20,000	2,190,854

UST Unassigned Revenue (Nonbond)

Fund Description

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

UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	4,732,201	3,344,351	2,251,602	1,659,251	2,251,602	899,151
Interest	162,819	50,000	50,000	50,000	50,000	50,000
Reversions	200,000	0	0	0	0	0
Refunds & Reimbursements	(10,853)	100	100	100	100	100
Total UST Unassigned Revenue (Nonbond)	5,084,167	3,394,451	2,301,702	1,709,351	2,301,702	949,251
Expenditures						
Personal Travel In State	461	100	100	100	100	100
Professional & Scientific Services	628,941	500,000	500,000	50,000	500,000	50,000
Outside Repairs/Service	397,838	525,000	525,000	50,000	525,000	50,000
Appropriation	650,000	650,000	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	3,344,351	1,659,251	566,502	899,151	566,502	139,051
Gov Fund Type Transfers - Attorney General Services	59,563	50,000	50,000	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	3,013	10,000	10,000	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services	0	100	100	100	100	100
Total UST Unassigned Revenue (Nonbond)	5,084,167	3,394,451	2,301,702	1,709,351	2,301,702	949,251

Iowa Cultural Trust Fund

Fund Description

Iowa Cultural Trust Fund

Iowa Cultural Trust Fund Detail

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	806	806	806	806	806	806
Total Iowa Cultural Trust Fund	806	806	806	806	806	806
Expenditures						
Balance Carry Forward (Funds)	806	806	806	806	806	806
Total Iowa Cultural Trust Fund	806	806	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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	129,649,189	172,268,857	97,513,557	140,199,512	97,513,557	107,678,553
Federal Support	64,401	85,000	85,000	85,000	85,000	85,000
Intra State Receipts	722,508,044	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	7,053,723	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Reversions	2,237,060	0	0	0	0	0
Fees, Licenses & Permits	998,116,003	952,981,150	952,981,150	952,981,150	952,981,150	952,981,150
Sale Of Equipment & Salvage	719	131,434	131,434	131,434	131,434	131,434
Other	1,976,644	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
Total Road Use Tax Fund	1,862,605,782	1,812,066,441	1,737,311,141	1,779,997,096	1,737,311,141	1,747,476,137
Expenditures						
Intra-State Transfers	1,038,034,693	1,006,682,000	1,006,682,000	1,006,682,000	1,006,682,000	1,006,682,000
State Aid	577,013,796	590,000,000	590,000,000	590,000,000	590,000,000	590,000,000
Appropriation	53,751,216	53,684,929	53,684,929	54,136,543	53,684,929	53,788,923
Balance Carry Forward (Funds)	172,268,857	140,199,512	65,444,212	107,678,553	65,444,212	75,505,214
Gov Fund Type Transfers - Other Agencies Services	21,537,219	21,500,000	21,500,000	21,500,000	21,500,000	21,500,000
Total Road Use Tax Fund	1,862,605,781	1,812,066,441	1,737,311,141	1,779,997,096	1,737,311,141	1,747,476,137

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	10,217,018	8,335,412	10,216,538	8,334,932	10,216,538	8,334,452
Reimbursement from Other Agencies	374,646,802	417,000,000	417,000,000	417,000,000	417,000,000	417,000,000
Total Secondary Road Fund-Counties	384,863,820	425,335,412	427,216,538	425,334,932	427,216,538	425,334,452
Expenditures						
Intra-State Transfers	1,000,000	0	0	0	0	0
Refunds-Other	375,528,408	417,000,480	417,000,480	417,000,480	417,000,480	417,000,480
Balance Carry Forward (Funds)	8,335,412	8,334,932	10,216,058	8,334,452	10,216,058	8,333,972
Total Secondary Road Fund-Counties	384,863,820	425,335,412	427,216,538	425,334,932	427,216,538	425,334,452

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	9,822,324	7,930,008	9,822,324	7,930,008	9,822,324	7,930,008
Reimbursement from Other Agencies	303,047,710	320,000,000	320,000,000	320,000,000	320,000,000	320,000,000
Total Street Construction Fund Cities/Towns	312,870,033	327,930,008	329,822,324	327,930,008	329,822,324	327,930,008
Expenditures						
Refunds-Other	301,736,804	320,000,000	320,000,000	320,000,000	320,000,000	320,000,000
State Aid	3,203,221	0	0	0	0	0
Balance Carry Forward (Funds)	7,930,008	7,930,008	9,822,324	7,930,008	9,822,324	7,930,008
Total Street Construction Fund Cities/Towns	312,870,033	327,930,008	329,822,324	327,930,008	329,822,324	327,930,008

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	63,485	75,127	65,985	95,127	65,985	95,127
Interest	11,665	20,000	0	0	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	75,150	95,127	65,985	95,127	65,985	95,127
Expenditures						
Other Expense & Obligations	23	0	0	0	0	0
Balance Carry Forward (Funds)	75,127	95,127	65,985	95,127	65,985	95,127
Total Endowment for Iowa's Health Restricted Capitals Fund	75,150	95,127	65,985	95,127	65,985	95,127

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	3,123,790	2,974,549	3,123,790	7,744,549	3,123,790	7,874,549
Cigarette Tax	182,377,552	196,270,000	196,270,000	181,070,000	196,270,000	179,040,000
Tobacco Products Tax	30,190,253	25,500,000	25,500,000	32,310,000	25,500,000	32,870,000
Interest	476,381	130,000	130,000	130,000	130,000	130,000
Reversions	8,706,573	0	0	0	0	0
Total Health Care Trust	224,874,549	224,874,549	225,023,790	221,254,549	225,023,790	219,914,549
Expenditures						
Appropriation	221,900,000	217,130,000	217,130,000	213,380,000	217,130,000	211,910,000
Balance Carry Forward (Funds)	2,974,549	7,744,549	7,893,790	7,874,549	7,893,790	8,004,549
Total Health Care Trust	224,874,549	224,874,549	225,023,790	221,254,549	225,023,790	219,914,549

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	1,071,206	1,083,376	1,071,306	1,083,476	1,071,306	1,083,576
Interest	12,170	100	100	100	100	100
Total IUB/OCA Building Debt Service Reserve Fund	1,083,376	1,083,476	1,071,406	1,083,576	1,071,406	1,083,676
Expenditures						
Balance Carry Forward (Funds)	1,083,376	1,083,476	1,071,406	1,083,576	1,071,406	1,083,676
Total IUB/OCA Building Debt Service Reserve Fund	1,083,376	1,083,476	1,071,406	1,083,576	1,071,406	1,083,676

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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Intra State Receipts	1,063,630	1,063,135	1,063,135	1,063,135	1,063,135	1,063,135
Interest	130	625	625	625	625	625
Total IUB/OCA Chargeable Expenses Fund	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760
Expenditures						
Intra-State Transfers	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760
Total IUB/OCA Chargeable Expenses Fund	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760	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 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	321	524	351	554	351	584
Intra State Receipts	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760	1,063,760
Interest	202	10	10	10	10	10
Total IUB/OCA Bond Fund	1,064,284	1,064,294	1,064,121	1,064,324	1,064,121	1,064,354
Expenditures						
Interest Expense/Princ/Securities	1,063,760	1,063,740	1,063,740	1,063,740	1,063,740	1,063,740
Balance Carry Forward (Funds)	524	554	381	584	381	614
Total IUB/OCA Bond Fund	1,064,284	1,064,294	1,064,121	1,064,324	1,064,121	1,064,354