

# 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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	2,170,590	2,170,590	1,287,395	2,347,395
Taxes	263,345,751	280,258,200	280,258,200	280,264,200
Receipts from Other Entities	1,529,450,843	1,423,620,683	1,423,620,683	1,423,620,683
Interest, Dividends, Bonds & Loans	6,818,237	5,219,935	5,219,935	7,266,259
Fees, Licenses & Permits	1,153,973,611	954,224,774	954,224,774	954,224,774
Refunds & Reimbursements	15,209,484	15,235,015	15,235,015	15,235,015
Sales, Rents & Services	5,566,771	4,771,434	4,771,434	4,771,434
Miscellaneous	65,033,353	62,380,000	62,380,000	62,380,000
Beginning Balance and Adjustments	167,635,980	166,851,181	129,955,888	142,601,707
<b>Total Resources</b>	<b>3,209,204,621</b>	<b>2,914,731,812</b>	<b>2,876,953,324</b>	<b>2,892,711,467</b>
<b>Expenditures</b>				
Personal Services	2,595,681	2,579,771	2,579,771	2,579,771
Travel & Subsistence	1,904	17,400	17,400	17,400
Supplies & Materials	85,751	87,200	87,200	87,200
Contractual Services and Transfers	1,210,035,820	1,076,223,905	1,076,379,468	1,076,379,468
Equipment & Repairs	106,733	21,500	21,500	21,500
Claims & Miscellaneous	71,827,190	89,713,059	89,719,059	89,719,059
Licenses, Permits, Refunds & Other	828,904,813	753,000,480	753,000,480	753,000,480
State Aid & Credits	663,917,633	591,645,000	590,585,000	591,645,000
Plant Improvements & Additions	0	1,400	1,400	1,400
Appropriations	264,856,672	258,840,390	262,517,195	262,083,325
Reversions	21,242	0	0	0
Balance Carry Forward	166,851,181	142,601,707	102,044,851	117,176,864
<b>Total Expenditures</b>	<b>3,209,204,620</b>	<b>2,914,731,812</b>	<b>2,876,953,324</b>	<b>2,892,711,467</b>
Full Time Equivalents	26	26	26	26

## Appropriations from General Fund

Appropriations	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,017,442	1,017,442	1,017,442	1,017,442
<b>Total Treasurer of State</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,017,442</b>

## Appropriations from Other Funds

Appropriations	FY 2021	FY 2022	FY 2023	FY 2023
	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	269,953	269,953
<b>Total Treasurer of State</b>	<b>1,153,148</b>	<b>1,153,148</b>	<b>269,953</b>	<b>1,329,953</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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	12,520	21,242	0	0
Appropriation	1,017,442	1,017,442	1,017,442	1,017,442
Gov Fund Type Transfers - Other Agencies	1,796,722	1,823,788	1,823,788	1,823,788
Refunds & Reimbursements	331,660	219,971	219,971	219,971
<b>Total Resources</b>	<b>3,158,344</b>	<b>3,082,443</b>	<b>3,061,201</b>	<b>3,061,201</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,595,681	2,579,771	2,579,771	2,579,771
Personal Travel In State	1,524	1,000	1,000	1,000
Personal Travel Out of State	0	12,000	12,000	12,000
Office Supplies	26,209	22,000	22,000	22,000
Printing & Binding	1,515	200	200	200
Postage	2,654	4,000	4,000	4,000
Communications	7,796	10,500	10,500	10,500
Professional & Scientific Services	22,697	32,242	12,000	12,000
Outside Services	22,738	7,000	7,000	7,000
Advertising & Publicity	498	1,000	0	0
Reimbursement to Other Agencies	50,112	53,000	53,000	53,000
ITS Reimbursements	339,215	341,730	341,730	341,730
Gov Fund Type Transfers - Auditor of State Services	88	0	0	0
Office Equipment	11,013	5,000	5,000	5,000
Equipment - Non-Inventory	347	2,000	2,000	2,000
IT Equipment	33,705	11,000	11,000	11,000
Other Expense & Obligations	68	0	0	0
Balance Carry Forward (Approps)	21,242	0	0	0
Reversions	21,242	0	0	0
<b>Total Expenditures</b>	<b>3,158,344</b>	<b>3,082,443</b>	<b>3,061,201</b>	<b>3,061,201</b>

## County Fair Improvements

Rebuild Iowa Infrastructure Fund

### Appropriation Description

County Fair Infrastructure Improvements

### County Fair Improvements Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 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

## 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Appropriation	93,148	93,148	269,953	269,953
Total Resources	93,148	93,148	269,953	269,953
<b>Expenditures</b>				
ITS Reimbursements	93,148	93,148	269,953	269,953
Total Expenditures	93,148	93,148	269,953	269,953

## Fund Detail

### Treasurer of State Fund Detail

Funds	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Treasurer of State	3,173,117,030	2,879,391,877	2,844,829,649	2,860,498,431
State Bond Repayment Fund	6,760	6,760	6,760	6,760
Revenue Bonds Debt Service Fund	55,027,016	55,184,000	55,190,000	55,190,000
Revenue Bonds Capitals II Fund	0	1,500	1,500	1,500
Revenue Bonds Federal Subsidy Holdback Fund	3,760,353	3,768,003	3,772,434	3,768,003
Unclaimed Property	55,029,619	50,698,887	55,664,810	57,694,087
Vision Iowa Fund	3,415,902	18,417,849	17,940,572	18,422,149
Prison Infrastructure Fund	15,084,556	15,064,000	15,080,139	15,070,000
Workers Compensation 2nd Injury	13,926,982	14,225,873	17,194,715	16,524,373
Local Electronic Government Transaction Fund	1,188,050	1,148,406	1,220,874	1,151,906
Flood Control Expense	0	585,000	585,000	585,000
Fiscal Year 2009 Prison Bonding Fund	489	489	489	489
Glenn Grover Herrick Bequest	959	1,609	3,779	3,159
Bank Sinking Fund	1,879,026	1,860,328	1,866,932	1,841,628
Henry Albert Trust	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	806	806	806	806
Pooled Money Invest Income Act	1,556,576	571,764	(1,842,216)	1,725,300
Road Use Tax Fund	1,983,453,527	1,760,178,534	1,725,707,163	1,725,335,552
Secondary Road Fund-Counties	456,247,808	422,616,241	419,029,975	422,615,761
Street Construction Fund Cities/Towns	364,820,274	320,190,048	321,111,770	320,190,048
Pooled Local Government Electronic Transaction Fund	4,958	4,958	4,958	4,958
Credit Card Processing Fees	2,706,603	1,249,854	1,249,854	1,249,854
Health Care Trust	211,843,893	210,083,893	207,906,068	215,583,893
IUB/OCA Building Debt Service Reserve Fund	723,308	723,408	723,508	723,508
IUB/OCA Chargeable Expenses Fund	1,553,405	1,738,451	1,338,816	1,738,451
IUB/OCA Bond Fund	885,160	1,070,216	1,069,943	1,070,246
Underground Storage Tanks	14,325,166	11,694,298	10,914,759	9,193,686
UST Remedial Fund	3,480,512	3,524,949	2,964,649	3,023,449
UST Unassigned Revenue (Nonbond)	2,414,672	1,337,812	1,470,082	810,200
Underground Storage Tank Revenue Fund	5,452,483	3,972,483	4,479,857	2,992,483
UST Marketability Fund	278,569	313,569	342,564	348,569
UST Innocent Landowners Fund	2,698,929	2,545,485	1,657,607	2,018,985
Tobacco Settlement Authority	17,467,838	19,411,655	17,881,541	18,631,355
Tobacco Settlement Trust Fund	195,590	183,356	151,810	173,056
Tax-Exempt Bonds Proceeds Rest	53	1	53	1
Endowment for Iowa's Health Fund	11,644,497	13,762,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	5,611,804	5,466,297	3,951,791	4,696,297
Endowment for Iowa's Health Restricted Capitals Fund	15,893	1	15,887	1

### State Bond Repayment Fund

#### Fund Description

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

Infrastructure 2012 bonds and to redeem IJOBS redemption  
2010B bonds.

## State Bond Repayment Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	0	(6,000)	0	(6,000)
Pari-Mutuel Receipts	54,981,400	54,950,000	54,950,000	54,956,000
Interest	26,938	190,000	190,000	190,000
Fees, Licenses & Permits	18,600	50,000	50,000	50,000
Refunds & Reimbursements	77	0	0	0
Total Revenue Bonds Debt Service Fund	55,027,016	55,184,000	55,190,000	55,190,000
<b>Expenditures</b>				
Professional & Scientific Services	12,500	10,000	10,000	10,000
Intra-State Transfers	10,678,378	5,880,000	5,880,000	5,880,000
Interest Expense/Princ/Securities	44,342,137	49,300,000	49,300,000	49,300,000
Balance Carry Forward (Funds)	(6,000)	(6,000)	0	0
Total Revenue Bonds Debt Service Fund	55,027,016	55,184,000	55,190,000	55,190,000

## 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	9,024,610	11,053,887	16,019,810	18,049,087
Adjustment to Balance Forward	90,850	0	0	0
Interest	120	50	0	0
Dividends	353,880	224,950	225,000	225,000
Other Sales & Services	5,544,599	4,640,000	4,640,000	4,640,000
Unearned Receipts	40,015,559	34,780,000	34,780,000	34,780,000
<b>Total Unclaimed Property</b>	<b>55,029,619</b>	<b>50,698,887</b>	<b>55,664,810</b>	<b>57,694,087</b>
<b>Expenditures</b>				
Personal Travel In State	380	2,500	2,500	2,500
Personal Travel Out of State	0	1,800	1,800	1,800
Office Supplies	2,767	12,000	12,000	12,000
Printing & Binding	2,963	2,000	2,000	2,000
Postage	21,626	15,000	15,000	15,000
Communications	5,434	12,000	12,000	12,000
Professional & Scientific Services	1,255,147	1,200,000	1,200,000	1,200,000
Outside Services	50,185	45,000	45,000	45,000
Intra-State Transfers	23,000,000	14,000,000	14,000,000	14,000,000
Advertising & Publicity	70,988	275,000	275,000	275,000
Reimbursement to Other Agencies	23,745	22,000	22,000	22,000
ITS Reimbursements	5,112	25,000	25,000	25,000
Office Equipment	931	2,000	2,000	2,000
Equipment - Non-Inventory	267	0	0	0
Other Expense & Obligations	7,445	9,000	9,000	9,000
Refunds-Other	18,473,896	16,000,000	16,000,000	16,000,000
Balance Carry Forward (Funds)	11,053,887	18,049,087	23,015,010	25,044,287
IT Equipment	1,699	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	1,023,145	1,011,000	1,011,000	1,011,000
<b>Total Unclaimed Property</b>	<b>55,029,619</b>	<b>50,698,887</b>	<b>55,664,810</b>	<b>57,694,087</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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,929,272	3,410,849	2,933,572	3,415,149
Pari-Mutuel Receipts	0	14,991,000	14,991,000	14,991,000
Interest	1,251	7,000	7,000	7,000
Fees, Licenses & Permits	0	9,000	9,000	9,000
Refunds & Reimbursements	485,379	0	0	0
<b>Total Vision Iowa Fund</b>	<b>3,415,902</b>	<b>18,417,849</b>	<b>17,940,572</b>	<b>18,422,149</b>
<b>Expenditures</b>				
Professional & Scientific Services	5,000	2,500	2,500	2,500
Other Expense & Obligations	53	200	200	200
Interest Expense/Princ/Securities	0	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	3,410,849	3,415,149	2,937,872	3,419,449
<b>Total Vision Iowa Fund</b>	<b>3,415,902</b>	<b>18,417,849</b>	<b>17,940,572</b>	<b>18,422,149</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 year end is transferred to the General Fund.

HF 2350

## Prison Infrastructure Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	10,139	(6,000)	10,139	0
Interest	22,220	70,000	70,000	70,000
Other	15,052,197	15,000,000	15,000,000	15,000,000
<b>Total Prison Infrastructure Fund</b>	<b>15,084,556</b>	<b>15,064,000</b>	<b>15,080,139</b>	<b>15,070,000</b>
<b>Expenditures</b>				
Professional & Scientific Services	14,500	5,000	5,000	5,000
Intra-State Transfers	1,286,815	383,125	383,125	383,125
Interest Expense/Princ/Securities	13,789,241	14,675,875	14,681,875	14,681,875
Balance Carry Forward (Funds)	(6,000)	0	10,139	0
<b>Total Prison Infrastructure Fund</b>	<b>15,084,556</b>	<b>15,064,000</b>	<b>15,080,139</b>	<b>15,070,000</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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,882,715	4,212,373	7,181,215	6,510,873
Adjustment to Balance Forward	500	0	0	0
Interest	11,448	13,500	13,500	13,500
Other	9,032,320	10,000,000	10,000,000	10,000,000
<b>Total Workers Compensation 2nd Injury</b>	<b>13,926,982</b>	<b>14,225,873</b>	<b>17,194,715</b>	<b>16,524,373</b>
<b>Expenditures</b>				
Attorney General Reimbursements	215,000	215,000	215,000	215,000
Claims	9,499,609	7,500,000	7,500,000	7,500,000
Balance Carry Forward (Funds)	4,212,373	6,510,873	9,479,715	8,809,373
<b>Total Workers Compensation 2nd Injury</b>	<b>13,926,982</b>	<b>14,225,873</b>	<b>17,194,715</b>	<b>16,524,373</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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	53	1	53	1
<b>Total Tax-Exempt Bonds Proceeds Rest</b>	<b>53</b>	<b>1</b>	<b>53</b>	<b>1</b>
<b>Expenditures</b>				
Capitals	52	0	0	0
Balance Carry Forward (Funds)	1	1	53	1
<b>Total Tax-Exempt Bonds Proceeds Rest</b>	<b>53</b>	<b>1</b>	<b>53</b>	<b>1</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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,466,149	2,524,949	1,964,649	2,023,449
Adjustment to Balance Forward	14,362	0	0	0
Intra State Receipts	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total UST Remedial Fund</b>	<b>3,480,512</b>	<b>3,524,949</b>	<b>2,964,649</b>	<b>3,023,449</b>
<b>Expenditures</b>				
Outside Repairs/Service	955,563	1,500,000	1,500,000	1,500,000
Balance Carry Forward (Funds)	2,524,949	2,023,449	1,463,149	1,521,949
Gov Fund Type Transfers - Other Agencies Services	0	1,500	1,500	1,500
<b>Total UST Remedial Fund</b>	<b>3,480,512</b>	<b>3,524,949</b>	<b>2,964,649</b>	<b>3,023,449</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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	563,874	494,906	567,374	498,406
Interest	1,250	3,500	3,500	3,500
Fees, Licenses & Permits	622,926	650,000	650,000	650,000
<b>Total Local Electronic Government Transaction Fund</b>	<b>1,188,050</b>	<b>1,148,406</b>	<b>1,220,874</b>	<b>1,151,906</b>
<b>Expenditures</b>				
Professional & Scientific Services	693,144	650,000	650,000	650,000
Balance Carry Forward (Funds)	494,906	498,406	570,874	501,906
<b>Total Local Electronic Government Transaction Fund</b>	<b>1,188,050</b>	<b>1,148,406</b>	<b>1,220,874</b>	<b>1,151,906</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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,180,082	1,287,712	1,419,982	527,612
Interest	11,282	50,000	50,000	282,488
Reversions	200,000	0	0	0
Refunds & Reimbursements	23,309	100	100	100
<b>Total UST Unassigned Revenue (Nonbond)</b>	<b>2,414,672</b>	<b>1,337,812</b>	<b>1,470,082</b>	<b>810,200</b>
<b>Expenditures</b>				
Personal Travel In State	0	100	100	100
Professional & Scientific Services	24	50,000	50,000	50,000
Outside Repairs/Service	359,294	50,000	50,000	50,000
Appropriation	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	1,287,712	527,612	659,882	0
Gov Fund Type Transfers - Attorney General Services	50,696	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	826	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services	66,120	100	100	100
<b>Total UST Unassigned Revenue (Nonbond)</b>	<b>2,414,672</b>	<b>1,337,812</b>	<b>1,470,082</b>	<b>810,200</b>

## Underground Storage Tank Revenue Fund

### Fund Description

This fund is used to account for the collection of Tank Management Fees and Use Tax to be used to pay interest and principal on bonds.

## Underground Storage Tank Revenue Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,439,857	3,952,483	4,459,857	2,972,483
Interest	12,626	20,000	20,000	20,000
<b>Total Underground Storage Tank Revenue Fund</b>	<b>5,452,483</b>	<b>3,972,483</b>	<b>4,479,857</b>	<b>2,992,483</b>
<b>Expenditures</b>				
Intra-State Transfers	1,500,000	1,000,000	1,000,000	1,000,000
Balance Carry Forward (Funds)	3,952,483	2,972,483	3,479,857	1,992,483
<b>Total Underground Storage Tank Revenue Fund</b>	<b>5,452,483</b>	<b>3,972,483</b>	<b>4,479,857</b>	<b>2,992,483</b>

## 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	272,564	278,569	307,564	313,569
Interest	6,005	35,000	35,000	35,000
Total UST Marketability Fund	278,569	313,569	342,564	348,569
<b>Expenditures</b>				
Balance Carry Forward (Funds)	278,569	313,569	342,564	348,569
Total UST Marketability Fund	278,569	313,569	342,564	348,569

## 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,180,607	2,541,985	1,654,107	2,015,485
Intra State Receipts	500,000	0	0	0
Refunds & Reimbursements	18,323	3,500	3,500	3,500
Total UST Innocent Landowners Fund	2,698,929	2,545,485	1,657,607	2,018,985
<b>Expenditures</b>				
Claims	156,944	530,000	530,000	530,000
Balance Carry Forward (Funds)	2,541,985	2,015,485	1,127,607	1,488,985
Total UST Innocent Landowners Fund	2,698,929	2,545,485	1,657,607	2,018,985

## 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,874,332	1,849,028	1,855,632	1,830,328
Interest	4,348	11,000	11,000	11,000
Refunds & Reimbursements	346	300	300	300
<b>Total Bank Sinking Fund</b>	<b>1,879,026</b>	<b>1,860,328</b>	<b>1,866,932</b>	<b>1,841,628</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	1,849,028	1,830,328	1,836,932	1,811,628
Gov Fund Type Transfers - Other Agencies Services	29,998	30,000	30,000	30,000
<b>Total Bank Sinking Fund</b>	<b>1,879,026</b>	<b>1,860,328</b>	<b>1,866,932</b>	<b>1,841,628</b>

## 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	806	806	806	806
<b>Total Iowa Cultural Trust Fund</b>	<b>806</b>	<b>806</b>	<b>806</b>	<b>806</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	806	806	806	806
<b>Total Iowa Cultural Trust Fund</b>	<b>806</b>	<b>806</b>	<b>806</b>	<b>806</b>

## 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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	119,508,843	119,849,126	85,377,755	85,006,144
Adjustment to Balance Forward	6	0	0	0
Federal Support	49,602	85,000	85,000	85,000
Intra State Receipts	705,028,776	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	1,180,597	3,000,000	3,000,000	3,000,000
Reversions	2,398,970	0	0	0
Fees, Licenses & Permits	1,153,331,286	953,512,974	953,512,974	953,512,974
Sale Of Equipment & Salvage	22,171	131,434	131,434	131,434
Other	933,277	2,600,000	2,600,000	2,600,000
<b>Total Road Use Tax Fund</b>	<b>1,983,453,527</b>	<b>1,760,178,534</b>	<b>1,725,707,163</b>	<b>1,725,335,552</b>
<b>Expenditures</b>				
Intra-State Transfers	1,127,558,249	1,006,682,000	1,006,682,000	1,006,682,000
State Aid	659,026,758	590,000,000	590,000,000	590,000,000
Appropriation	55,746,672	56,990,390	60,667,195	60,773,325
Balance Carry Forward (Funds)	119,849,126	85,006,144	46,857,968	46,380,227
Gov Fund Type Transfers - Other Agencies Services	21,272,723	21,500,000	21,500,000	21,500,000
<b>Total Road Use Tax Fund</b>	<b>1,983,453,527</b>	<b>1,760,178,534</b>	<b>1,725,707,163</b>	<b>1,725,335,552</b>

## 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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,401,791	5,146,297	3,631,791	4,376,297
Interest	10,013	20,000	20,000	20,000
Bonds & Loans	1,200,000	300,000	300,000	300,000
<b>Total Endowment for Iowa's Health Enforcement Reserve Fund</b>	<b>5,611,804</b>	<b>5,466,297</b>	<b>3,951,791</b>	<b>4,696,297</b>
<b>Expenditures</b>				
Professional & Scientific Services	1,200	500,000	500,000	500,000
Balance Carry Forward (Funds)	5,146,297	4,376,297	2,861,791	3,606,297
Gov Fund Type Transfers - Attorney General Services	464,306	590,000	590,000	590,000
<b>Total Endowment for Iowa's Health Enforcement Reserve Fund</b>	<b>5,611,804</b>	<b>5,466,297</b>	<b>3,951,791</b>	<b>4,696,297</b>

## 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	15,887	1	15,887	1
Interest	6	0	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	15,893	1	15,887	1
<b>Expenditures</b>				
Capitals	15,892	0	0	0
Balance Carry Forward (Funds)	1	1	15,887	1
Total Endowment for Iowa's Health Restricted Capitals Fund	15,893	1	15,887	1

## 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 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,596,068	3,383,893	1,206,068	8,883,893
Cigarette Tax	172,592,219	174,260,000	174,260,000	174,260,000
Tobacco Products Tax	32,022,933	32,310,000	32,310,000	32,310,000
Interest	73,090	130,000	130,000	130,000
Reversions	3,559,584	0	0	0
Total Health Care Trust	211,843,893	210,083,893	207,906,068	215,583,893
<b>Expenditures</b>				
Appropriation	208,460,000	201,200,000	201,200,000	200,660,000
Balance Carry Forward (Funds)	3,383,893	8,883,893	6,706,068	14,923,893
Total Health Care Trust	211,843,893	210,083,893	207,906,068	215,583,893

## IUB/OCA Building Debt Service Reserve Fund

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

### Fund Description

## IUB/OCA Building Debt Service Reserve Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	723,308	723,308	723,408	723,408
Interest	0	100	100	100
Total IUB/OCA Building Debt Service Reserve Fund	723,308	723,408	723,508	723,508
<b>Expenditures</b>				
Balance Carry Forward (Funds)	723,308	723,408	723,508	723,508
Total IUB/OCA Building Debt Service Reserve Fund	723,308	723,408	723,508	723,508

### IUB/OCA Chargeable Expenses Fund

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.

#### Fund Description

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

## IUB/OCA Chargeable Expenses Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	275,056	674,691	275,056	674,691
Intra State Receipts	1,277,982	1,063,135	1,063,135	1,063,135
Interest	367	625	625	625
Total IUB/OCA Chargeable Expenses Fund	1,553,405	1,738,451	1,338,816	1,738,451
<b>Expenditures</b>				
Intra-State Transfers	878,714	1,063,760	1,063,760	1,063,760
Balance Carry Forward (Funds)	674,691	674,691	275,056	674,691
Total IUB/OCA Chargeable Expenses Fund	1,553,405	1,738,451	1,338,816	1,738,451

### 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 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	6,143	6,446	6,173	6,476
Intra State Receipts	878,714	1,063,760	1,063,760	1,063,760
Interest	303	10	10	10
<b>Total IUB/OCA Bond Fund</b>	<b>885,160</b>	<b>1,070,216</b>	<b>1,069,943</b>	<b>1,070,246</b>
<b>Expenditures</b>				
Interest Expense/Princ/Securities	878,714	1,063,740	1,063,740	1,063,740
Balance Carry Forward (Funds)	6,446	6,476	6,203	6,506
<b>Total IUB/OCA Bond Fund</b>	<b>885,160</b>	<b>1,070,216</b>	<b>1,069,943</b>	<b>1,070,246</b>