

# **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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	2,170,590	2,347,395	1,334,230	2,392,088
Taxes	249,126,241	280,264,200	280,264,200	280,264,200
Receipts from Other Entities	1,553,663,120	1,427,188,395	1,427,188,395	1,423,388,395
Interest, Dividends, Bonds & Loans	3,612,965	8,449,118	7,266,259	7,266,259
Fees, Licenses & Permits	1,184,029,458	954,226,274	954,224,774	954,244,774
Refunds & Reimbursements	14,910,832	15,216,309	15,216,309	15,216,309
Sales, Rents & Services	7,345,833	4,771,434	4,771,434	4,771,434
Miscellaneous	68,481,903	86,380,000	62,380,000	62,380,000
Beginning Balance and Adjustments	178,579,974	234,397,546	142,601,707	209,901,935
<b>Total Resources</b>	<b>3,261,920,915</b>	<b>3,013,240,671</b>	<b>2,895,247,308</b>	<b>2,959,825,394</b>
<b>Expenditures</b>				
Personal Services	2,430,225	2,298,777	2,298,777	2,298,777
Travel & Subsistence	16,448	17,400	17,400	17,400
Supplies & Materials	93,177	85,200	87,200	87,200
Contractual Services and Transfers	1,244,500,570	1,100,399,468	1,076,444,303	1,076,442,161
Equipment & Repairs	35,047	33,500	33,500	33,500
Claims & Miscellaneous	71,678,717	89,719,059	89,719,059	89,719,059
Licenses, Permits, Refunds & Other	784,755,099	753,000,480	753,000,480	753,000,480
State Aid & Credits	665,243,752	591,645,000	590,585,000	591,645,000
Plant Improvements & Additions	0	1,400	1,400	1,400
Appropriations	258,726,223	266,138,452	266,138,452	251,362,539
Reversions	44,113	0	0	0
Balance Carry Forward	234,397,545	209,901,935	116,921,737	195,217,878
<b>Total Expenditures</b>	<b>3,261,920,916</b>	<b>3,013,240,671</b>	<b>2,895,247,308</b>	<b>2,959,825,394</b>
Full Time Equivalents	24	23	23	23

## Appropriations from General Fund

Appropriations	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,017,442	1,017,442	1,017,442	1,015,300
<b>Total Treasurer of State</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,017,442</b>	<b>1,015,300</b>

## Appropriations from Other Funds

Appropriations	FY 2022	FY 2023	FY 2024	FY 2024
	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	269,953	316,788	316,788
<b>Total Treasurer of State</b>	<b>1,153,148</b>	<b>1,329,953</b>	<b>316,788</b>	<b>1,376,788</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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	21,242	44,113	0	44,113
Appropriation	1,017,442	1,017,442	1,017,442	1,015,300
Gov Fund Type Transfers - Other Agencies	1,648,164	1,591,500	1,591,500	1,591,500
Refunds & Reimbursements	320,904	201,265	201,265	201,265
<b>Total Resources</b>	<b>3,007,752</b>	<b>2,854,320</b>	<b>2,810,207</b>	<b>2,852,178</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,430,225	2,298,777	2,298,777	2,298,777
Personal Travel In State	12	1,000	1,000	1,000
Personal Travel Out of State	13,624	12,000	12,000	12,000
Office Supplies	26,594	20,000	22,000	22,000
Printing & Binding	0	200	200	200
Postage	2,765	4,000	4,000	4,000
Communications	8,133	10,500	10,500	10,500
Professional & Scientific Services	8,362	12,000	12,000	12,000
Outside Services	21,318	7,000	7,000	7,000
Advertising & Publicity	1,444	2,000	0	0
Reimbursement to Other Agencies	53,020	61,000	61,000	61,000
ITS Reimbursements	327,926	351,730	351,730	349,588
Gov Fund Type Transfers - Auditor of State Services	53	0	0	0
Office Equipment	12,960	13,000	13,000	13,000
Equipment - Non-Inventory	1,322	2,000	2,000	2,000
IT Equipment	11,767	15,000	15,000	15,000
Balance Carry Forward (Approps)	44,113	44,113	0	44,113
Reversions	44,113	0	0	0
<b>Total Expenditures</b>	<b>3,007,752</b>	<b>2,854,320</b>	<b>2,810,207</b>	<b>2,852,178</b>

## County Fair Improvements

Rebuild Iowa Infrastructure Fund

### Appropriation Description

County Fair Infrastructure Improvements

### County Fair Improvements Financial Summary

Object Class	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Appropriation	93,148	269,953	316,788	316,788
Total Resources	93,148	269,953	316,788	316,788
<b>Expenditures</b>				
ITS Reimbursements	93,148	269,953	316,788	316,788
Total Expenditures	93,148	269,953	316,788	316,788

## Fund Detail

### Treasurer of State Fund Detail

Funds	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
Treasurer of State	3,226,889,231	2,979,506,511	2,864,303,017	2,929,329,003
State Bond Repayment Fund	6,760	6,760	6,760	6,760
Revenue Bonds Debt Service Fund	55,026,702	55,219,405	55,190,000	55,225,405
Revenue Bonds Capitals II Fund	0	1,500	1,500	1,500
Revenue Bonds Federal Subsidy Holdback Fund	3,759,762	3,771,405	3,768,003	3,771,405
Unclaimed Property	62,231,898	59,252,132	57,694,087	66,247,332
Vision Iowa Fund	3,414,349	18,421,303	18,422,149	18,425,603
Prison Infrastructure Fund	15,027,514	15,070,000	15,070,000	15,070,000
Workers Compensation 2nd Injury	14,810,534	15,077,925	16,524,373	17,376,425
Opioid Settlement Fund	0	27,800,000	3,800,000	0
Local Electronic Government Transaction Fund	1,208,274	833,680	1,151,906	837,180
Flood Control Expense	489,389	585,000	585,000	585,000
Fiscal Year 2009 Prison Bonding Fund	489	489	489	489
Glenn Grover Herrick Bequest	4,645	6,195	7,745	7,745
Bank Sinking Fund	1,854,696	1,843,324	1,841,628	1,824,624
Henry Albert Trust	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	806	806	806	806
Pooled Money Invest Income Act	(820,865)	1,725,300	1,725,300	2,878,836
Road Use Tax Fund	2,087,758,765	1,824,204,921	1,725,335,552	1,785,343,877
Secondary Road Fund-Counties	430,700,136	420,836,989	422,615,761	420,836,509
Street Construction Fund Cities/Towns	340,997,604	320,141,500	320,190,048	320,141,500
Pooled Local Government Electronic Transaction Fund	4,958	4,958	4,958	4,958
Credit Card Processing Fees	2,825,098	1,249,854	1,249,854	1,249,854
Health Care Trust	204,218,700	209,718,700	215,583,893	215,758,700
IUB/OCA Building Debt Service Reserve Fund	723,308	723,408	723,508	723,508
IUB/OCA Chargeable Expenses Fund	1,756,276	1,938,894	1,738,451	1,938,894
IUB/OCA Bond Fund	888,434	1,071,063	1,070,246	1,071,093
Underground Storage Tanks	12,630,177	10,059,697	9,193,686	7,559,085
UST Remedial Fund	3,524,949	3,362,929	3,023,449	2,861,429
UST Unassigned Revenue (Nonbond)	2,313,998	1,693,786	810,200	1,166,174
Underground Storage Tank Revenue Fund	3,962,090	2,232,090	2,992,483	1,252,090
UST Marketability Fund	286,432	321,432	348,569	356,432
UST Innocent Landowners Fund	2,542,708	2,449,460	2,018,985	1,922,960
Tobacco Settlement Authority	18,245,255	19,496,385	18,631,355	18,716,085
Tobacco Settlement Trust Fund	184,951	168,105	173,056	157,805
Tax-Exempt Bonds Proceeds Rest	1	1	1	1
Endowment for Iowa's Health Fund	11,700,286	13,762,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	6,360,014	5,566,277	4,696,297	4,796,277
Endowment for Iowa's Health Restricted Capitals Fund	2	2	1	2

### 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	(6,000)	23,405	(6,000)	29,405
Pari-Mutuel Receipts	54,984,400	54,956,000	54,956,000	54,956,000
Interest	32,702	190,000	190,000	190,000
Fees, Licenses & Permits	15,600	50,000	50,000	50,000
Total Revenue Bonds Debt Service Fund	55,026,702	55,219,405	55,190,000	55,225,405
<b>Expenditures</b>				
Professional & Scientific Services	750	10,000	10,000	10,000
Intra-State Transfers	10,689,615	5,880,000	5,880,000	5,880,000
Interest Expense/Princ/Securities	44,312,932	49,300,000	49,300,000	49,300,000
Balance Carry Forward (Funds)	23,405	29,405	0	35,405
Total Revenue Bonds Debt Service Fund	55,026,702	55,219,405	55,190,000	55,225,405

## 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	11,053,887	19,607,132	18,049,087	26,602,332
Adjustment to Balance Forward	99,842	0	0	0
Interest	337	1,000	0	0
Dividends	1,042,156	224,000	225,000	225,000
Other Sales & Services	7,264,553	4,640,000	4,640,000	4,640,000
Unearned Receipts	42,771,123	34,780,000	34,780,000	34,780,000
<b>Total Unclaimed Property</b>	<b>62,231,898</b>	<b>59,252,132</b>	<b>57,694,087</b>	<b>66,247,332</b>
<b>Expenditures</b>				
Personal Travel In State	420	2,500	2,500	2,500
Personal Travel Out of State	2,392	1,800	1,800	1,800
Office Supplies	6,216	12,000	12,000	12,000
Printing & Binding	2,494	2,000	2,000	2,000
Postage	26,726	15,000	15,000	15,000
Communications	5,930	12,000	12,000	12,000
Professional & Scientific Services	1,084,745	1,200,000	1,200,000	1,200,000
Outside Services	77,815	45,000	45,000	45,000
Intra-State Transfers	20,000,000	14,000,000	14,000,000	14,000,000
Advertising & Publicity	110,669	275,000	275,000	275,000
Reimbursement to Other Agencies	24,798	22,000	22,000	22,000
ITS Reimbursements	5,178	25,000	25,000	25,000
Office Equipment	3,511	1,500	2,000	2,000
Equipment - Non-Inventory	713	500	0	0
Other Expense & Obligations	7,367	9,000	9,000	9,000
Refunds-Other	20,252,216	16,000,000	16,000,000	16,000,000
Balance Carry Forward (Funds)	19,607,132	26,602,332	25,044,287	33,597,532
IT Equipment	3,313	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	980,263	1,011,000	1,011,000	1,011,000
<b>Total Unclaimed Property</b>	<b>62,231,898</b>	<b>59,252,132</b>	<b>57,694,087</b>	<b>66,247,332</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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,410,849	3,414,303	3,415,149	3,418,603
Pari-Mutuel Receipts	0	14,991,000	14,991,000	14,991,000
Interest	3,501	7,000	7,000	7,000
Fees, Licenses & Permits	0	9,000	9,000	9,000
<b>Total Vision Iowa Fund</b>	<b>3,414,349</b>	<b>18,421,303</b>	<b>18,422,149</b>	<b>18,425,603</b>
<b>Expenditures</b>				
Professional & Scientific Services	0	2,500	2,500	2,500
Other Expense & Obligations	47	200	200	200
Interest Expense/Princ/Securities	0	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	3,414,303	3,418,603	3,419,449	3,422,903
<b>Total Vision Iowa Fund</b>	<b>3,414,349</b>	<b>18,421,303</b>	<b>18,422,149</b>	<b>18,425,603</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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	(6,000)	0	0	0
Interest	33,514	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>15,027,514</b>	<b>15,070,000</b>	<b>15,070,000</b>	<b>15,070,000</b>
<b>Expenditures</b>				
Professional & Scientific Services	3,500	5,000	5,000	5,000
Intra-State Transfers	1,234,517	383,125	383,125	383,125
Interest Expense/Princ/Securities	13,789,496	14,681,875	14,681,875	14,681,875
<b>Total Prison Infrastructure Fund</b>	<b>15,027,514</b>	<b>15,070,000</b>	<b>15,070,000</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 2022 Actuals	FY 2023	FY 2024	FY 2024
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,212,373	5,064,425	6,510,873	7,362,925
Interest	17,564	13,500	13,500	13,500
Other	10,580,597	10,000,000	10,000,000	10,000,000
<b>Total Workers Compensation 2nd Injury</b>	<b>14,810,534</b>	<b>15,077,925</b>	<b>16,524,373</b>	<b>17,376,425</b>
<b>Expenditures</b>				
Attorney General Reimbursements	450,000	215,000	215,000	215,000
Claims	9,296,109	7,500,000	7,500,000	7,500,000
Balance Carry Forward (Funds)	5,064,425	7,362,925	8,809,373	9,661,425
<b>Total Workers Compensation 2nd Injury</b>	<b>14,810,534</b>	<b>15,077,925</b>	<b>16,524,373</b>	<b>17,376,425</b>

### Opioid Settlement Fund

appropriated by the legislature for purposes of abating the opioid crisis in Iowa.

#### Fund Description

State portion of moneys paid to the state as a result of a national opioid settlement. Moneys in the fund are

### Opioid Settlement Fund Detail

Object Class	FY 2022 Actuals	FY 2023	FY 2024	FY 2024
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	0	3,800,000	3,800,000	0
Other	0	24,000,000	0	0
<b>Total Opioid Settlement Fund</b>	<b>0</b>	<b>27,800,000</b>	<b>3,800,000</b>	<b>0</b>
<b>Expenditures</b>				
Outside Services	0	24,000,000	0	0
Appropriation	0	3,800,000	3,800,000	0
<b>Total Opioid Settlement Fund</b>	<b>0</b>	<b>27,800,000</b>	<b>3,800,000</b>	<b>0</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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1	1	1	1
Total Tax-Exempt Bonds Proceeds Rest	1	1	1	1
<b>Expenditures</b>				
Balance Carry Forward (Funds)	1	1	1	1
Total Tax-Exempt Bonds Proceeds Rest	1	1	1	1

## 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,524,949	2,362,929	2,023,449	1,861,429
Intra State Receipts	1,000,000	1,000,000	1,000,000	1,000,000
Total UST Remedial Fund	3,524,949	3,362,929	3,023,449	2,861,429
<b>Expenditures</b>				
Outside Repairs/Service	1,162,020	1,500,000	1,500,000	1,500,000
Balance Carry Forward (Funds)	2,362,929	1,861,429	1,521,949	1,359,929
Gov Fund Type Transfers - Other Agencies Services	0	1,500	1,500	1,500
Total UST Remedial Fund	3,524,949	3,362,929	3,023,449	2,861,429

## 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	494,906	180,180	498,406	183,680
Interest	1,176	3,500	3,500	3,500
Fees, Licenses & Permits	712,192	650,000	650,000	650,000
Total Local Electronic Government Transaction Fund	1,208,274	833,680	1,151,906	837,180
<b>Expenditures</b>				
Professional & Scientific Services	1,028,094	650,000	650,000	650,000
Balance Carry Forward (Funds)	180,180	183,680	501,906	187,180
Total Local Electronic Government Transaction Fund	1,208,274	833,680	1,151,906	837,180

## UST Unassigned Revenue (Nonbond)

### Fund Description

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

## UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,287,712	1,411,198	527,612	883,586
Intra State Receipts	750,000	0	0	0
Interest	11,435	282,488	282,488	282,488
Reversions	200,000	0	0	0
Refunds & Reimbursements	64,850	100	100	100
Total UST Unassigned Revenue (Nonbond)	2,313,998	1,693,786	810,200	1,166,174
<b>Expenditures</b>				
Personal Travel In State	0	100	100	100
Professional & Scientific Services	5	50,000	50,000	50,000
Outside Repairs/Service	149,506	50,000	50,000	50,000
Appropriation	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	1,411,198	883,586	0	355,974
Gov Fund Type Transfers - Attorney General Services	52,413	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	2,122	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services	48,755	100	100	100
Total UST Unassigned Revenue (Nonbond)	2,313,998	1,693,786	810,200	1,166,174

## Underground Storage Tank Revenue Fund

Management Fees and Use Tax to be used to pay interest and principal on bonds.

### Fund Description

This fund is used to account for the collection of Tank

## Underground Storage Tank Revenue Fund Detail

Object Class	FY 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,952,483	2,212,090	2,972,483	1,232,090
Interest	9,608	20,000	20,000	20,000
Total Underground Storage Tank Revenue Fund	3,962,090	2,232,090	2,992,483	1,252,090
<b>Expenditures</b>				
Intra-State Transfers	1,750,000	1,000,000	1,000,000	1,000,000
Balance Carry Forward (Funds)	2,212,090	1,232,090	1,992,483	252,090
Total Underground Storage Tank Revenue Fund	3,962,090	2,232,090	2,992,483	1,252,090

### 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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	278,569	286,432	313,569	321,432
Interest	7,863	35,000	35,000	35,000
Total UST Marketability Fund	286,432	321,432	348,569	356,432
<b>Expenditures</b>				
Balance Carry Forward (Funds)	286,432	321,432	348,569	356,432
Total UST Marketability Fund	286,432	321,432	348,569	356,432

### 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,541,985	2,445,960	2,015,485	1,919,460
Adjustment to Balance Forward	723	0	0	0
Refunds & Reimbursements	0	3,500	3,500	3,500
<b>Total UST Innocent Landowners Fund</b>	<b>2,542,708</b>	<b>2,449,460</b>	<b>2,018,985</b>	<b>1,922,960</b>
<b>Expenditures</b>				
Claims	96,748	530,000	530,000	530,000
Balance Carry Forward (Funds)	2,445,960	1,919,460	1,488,985	1,392,960
<b>Total UST Innocent Landowners Fund</b>	<b>2,542,708</b>	<b>2,449,460</b>	<b>2,018,985</b>	<b>1,922,960</b>

### 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,849,028	1,832,024	1,830,328	1,813,324
Interest	5,264	11,000	11,000	11,000
Refunds & Reimbursements	404	300	300	300
<b>Total Bank Sinking Fund</b>	<b>1,854,696</b>	<b>1,843,324</b>	<b>1,841,628</b>	<b>1,824,624</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	1,832,024	1,813,324	1,811,628	1,794,624
Gov Fund Type Transfers - Other Agencies Services	22,672	30,000	30,000	30,000
<b>Total Bank Sinking Fund</b>	<b>1,854,696</b>	<b>1,843,324</b>	<b>1,841,628</b>	<b>1,824,624</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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	119,849,126	183,874,013	85,006,144	144,994,469
Adjustment to Balance Forward	3,000	0	0	0
Federal Support	0	85,000	85,000	85,000
Intra State Receipts	780,905,969	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	1,423,330	3,000,000	3,000,000	3,000,000
Reversions	1,064,211	0	0	0
Fees, Licenses & Permits	1,183,301,666	953,514,474	953,512,974	953,532,974
Sale Of Equipment & Salvage	81,280	131,434	131,434	131,434
Other	130,183	2,600,000	2,600,000	2,600,000
Total Road Use Tax Fund	2,087,758,765	1,824,204,921	1,725,335,552	1,785,343,877
<b>Expenditures</b>				
Intra-State Transfers	1,166,193,743	1,006,682,000	1,006,682,000	1,006,682,000
State Aid	660,477,996	590,000,000	590,000,000	590,000,000
Appropriation	56,876,223	61,028,452	61,028,452	60,852,539
Balance Carry Forward (Funds)	183,874,013	144,994,469	46,125,100	106,309,338
Gov Fund Type Transfers - Other Agencies Services	20,336,791	21,500,000	21,500,000	21,500,000
Total Road Use Tax Fund	2,087,758,765	1,824,204,921	1,725,335,552	1,785,343,877

## 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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,146,297	5,246,277	4,376,297	4,476,277
Interest	13,717	20,000	20,000	20,000
Bonds & Loans	1,200,000	300,000	300,000	300,000
Total Endowment for Iowa's Health Enforcement Reserve Fund	6,360,014	5,566,277	4,696,297	4,796,277
<b>Expenditures</b>				
Professional & Scientific Services	1,360	500,000	500,000	500,000
Balance Carry Forward (Funds)	5,246,277	4,476,277	3,606,297	3,706,277
Gov Fund Type Transfers - Attorney General Services	1,112,377	590,000	590,000	590,000
Total Endowment for Iowa's Health Enforcement Reserve Fund	6,360,014	5,566,277	4,696,297	4,796,277

## 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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1	2	1	2
Interest	1	0	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	2	2	1	2
<b>Expenditures</b>				
Balance Carry Forward (Funds)	2	2	1	2
Total Endowment for Iowa's Health Restricted Capitals Fund	2	2	1	2

## 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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,383,893	3,018,700	8,883,893	9,058,700
Cigarette Tax	159,776,872	174,260,000	174,260,000	174,260,000
Tobacco Products Tax	30,614,969	32,310,000	32,310,000	32,310,000
Interest	62,309	130,000	130,000	130,000
Reversions	10,380,657	0	0	0
<b>Total Health Care Trust</b>	<b>204,218,700</b>	<b>209,718,700</b>	<b>215,583,893</b>	<b>215,758,700</b>
<b>Expenditures</b>				
Appropriation	201,200,000	200,660,000	200,660,000	189,860,000
Balance Carry Forward (Funds)	3,018,700	9,058,700	14,923,893	25,898,700
<b>Total Health Care Trust</b>	<b>204,218,700</b>	<b>209,718,700</b>	<b>215,583,893</b>	<b>215,758,700</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 2022 Actuals	FY 2023 Current Year Budget Estimate	FY 2024 Total Department Request	FY 2024 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	723,308	723,308	723,408	723,408
Interest	0	100	100	100
<b>Total IUB/OCA Building Debt Service Reserve Fund</b>	<b>723,308</b>	<b>723,408</b>	<b>723,508</b>	<b>723,508</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	723,308	723,408	723,508	723,508
<b>Total IUB/OCA Building Debt Service Reserve Fund</b>	<b>723,308</b>	<b>723,408</b>	<b>723,508</b>	<b>723,508</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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	674,691	875,134	674,691	875,134
Intra State Receipts	1,078,945	1,063,135	1,063,135	1,063,135
Interest	2,640	625	625	625
<b>Total IUB/OCA Chargeable Expenses Fund</b>	<b>1,756,276</b>	<b>1,938,894</b>	<b>1,738,451</b>	<b>1,938,894</b>
<b>Expenditures</b>				
Intra-State Transfers	881,142	1,063,760	1,063,760	1,063,760
Balance Carry Forward (Funds)	875,134	875,134	674,691	875,134
<b>Total IUB/OCA Chargeable Expenses Fund</b>	<b>1,756,276</b>	<b>1,938,894</b>	<b>1,738,451</b>	<b>1,938,894</b>

## 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 2022	FY 2023	FY 2024	FY 2024
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	6,446	7,293	6,476	7,323
Intra State Receipts	881,142	1,063,760	1,063,760	1,063,760
Interest	847	10	10	10
<b>Total IUB/OCA Bond Fund</b>	<b>888,434</b>	<b>1,071,063</b>	<b>1,070,246</b>	<b>1,071,093</b>
<b>Expenditures</b>				
Interest Expense/Princ/Securities	881,142	1,063,740	1,063,740	1,063,740
Balance Carry Forward (Funds)	7,293	7,323	6,506	7,353
<b>Total IUB/OCA Bond Fund</b>	<b>888,434</b>	<b>1,071,063</b>	<b>1,070,246</b>	<b>1,071,093</b>