

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, 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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
State Appropriations	2,237,540	2,287,540	1,177,540	2,237,540
Taxes	296,767,278	295,588,200	293,488,200	293,448,200
Receipts from Other Entities	1,154,470,258	1,445,715,616	1,445,611,438	1,445,384,438
Interest, Dividends, Bonds & Loans	5,636,672	10,216,867	5,839,110	5,839,110
Fees, Licenses & Permits	929,310,654	900,711,808	900,711,800	900,711,800
Refunds & Reimbursements	14,403,171	14,824,563	14,098,231	14,017,300
Sales, Rents & Services	4,634,918	3,131,434	3,131,434	3,131,434
Miscellaneous	51,727,190	55,933,000	55,800,000	55,800,000
Beginning Balance and Adjustments	243,983,866	264,077,910	269,597,288	340,758,415
Total Resources	2,703,171,547	2,992,486,938	2,989,455,041	3,061,328,237
Expenditures				
Personal Services	2,220,411	2,442,709	2,489,000	2,489,000
Travel & Subsistence	22,807	24,500	23,500	23,500
Supplies & Materials	106,253	112,000	112,500	112,500
Contractual Services and Transfers	972,710,277	1,018,865,368	1,015,238,518	1,018,313,518
Equipment & Repairs	844,956	1,345,000	1,276,904	1,276,904
Claims & Miscellaneous	86,495,157	90,320,000	87,110,050	90,195,050
Licenses, Permits, Refunds & Other	589,606,854	752,000,000	752,000,480	752,000,480
State Aid & Credits	510,528,063	506,605,100	505,675,000	506,735,000
Plant Improvements & Additions	0	0	0	1,468,656
Appropriations	274,575,008	279,953,008	279,953,008	303,221,372
Reversions	1,924,013	0	0	0
Balance Carry Forward	264,137,748	340,819,253	271,002,128	385,492,257
Total Expenditures	2,703,171,548	2,992,486,938	2,914,881,088	3,061,328,237
Full Time Equivalents	25	29	29	29

Appropriations from General Fund

Appropriations	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Treasurer - General Office	1,084,392	1,084,392	1,084,392	1,084,392
Total Treasurer of State	1,084,392	1,084,392	1,084,392	1,084,392

Appropriations Detail

Watershed Improvement Fund GF

General Fund

Appropriation Description

Watershed Improvement Fund

Watershed Improvement Fund GF Financial Summary

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,958,858	2,493,404	1,397,358	1,212,904
Total Resources	2,958,858	2,493,404	1,397,358	1,212,904
Expenditures				
Office Supplies	2,433	5,000	5,000	5,000
Outside Services	155,018	500,000	500,000	500,000
Intra-State Transfers	41,000	20,500	20,500	20,500
Water Prot Fund Practices-FY00	250,340	750,000	682,404	682,404
State Aid	16,663	5,000	5,000	5,000
Balance Carry Forward (Approps)	2,493,404	1,212,904	184,454	0
Total Expenditures	2,958,858	2,493,404	1,397,358	1,212,904

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	16,246	19,729	16,246	19,729
Appropriation	1,084,392	1,084,392	1,084,392	1,084,392
Gov Fund Type Transfers - Other Agencies	1,351,731	1,541,086	1,609,908	1,609,908
Refunds & Reimbursements	201,437	221,531	230,000	230,000
Total Resources	2,653,805	2,866,738	2,940,546	2,944,029
Expenditures				
Personal Services-Salaries	2,220,411	2,442,709	2,489,000	2,489,000
Personal Travel In State	1,820	1,000	1,000	1,000
Personal Travel Out of State	15,379	16,000	16,000	16,000
Office Supplies	22,987	24,500	24,500	24,500
Printing & Binding	736	800	800	800
Postage	5,335	5,000	5,500	5,500
Communications	11,576	12,000	12,000	12,000
Professional & Scientific Services	11,666	15,000	15,000	15,000
Outside Services	10,790	13,000	13,000	13,000
Advertising & Publicity	263	500	500	500
Reimbursement to Other Agencies	32,423	40,000	65,000	65,000
ITS Reimbursements	254,576	270,000	275,000	275,000
Office Equipment	6,611	3,000	3,000	3,000
Equipment - Non-Inventory	1,086	1,500	2,000	2,000
IT Equipment	2,444	2,000	2,000	2,000
Balance Carry Forward (Approps)	19,729	19,729	16,246	19,729
Reversions	35,975	0	0	0
Total Expenditures	2,653,805	2,866,738	2,940,546	2,944,029

County Fair Improvements

Rebuild Iowa Infrastructure Fund

Appropriation Description

County Fair Infrastructure Improvements

County Fair Improvements Financial Summary

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Appropriation	1,060,000	1,060,000	0	1,060,000
Total Resources	1,060,000	1,060,000	0	1,060,000
Expenditures				
State Aid	1,060,000	1,060,000	0	1,060,000
Total Expenditures	1,060,000	1,060,000	0	1,060,000

Iowa ABLE Savings Plan Trust

Rebuild Iowa Infrastructure Fund

Appropriation Description

ABLE Savings Plan Trust-RIIF

Iowa ABLE Savings Plan Trust Financial Summary

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Appropriation	0	50,000	0	0
Total Resources	0	50,000	0	0
Expenditures				
Outside Services	0	50,000	0	0
Total Expenditures	0	50,000	0	0

Revenue Bonds Capitals Appropriation

Revenue Bonds Capitals Fund

Appropriation Description

Appropriation from the Revenue Bonds Capital Fund to the Iowa Jobs Restricted Capitals Fund per SF 376, section 10.2 2009 Legislative Session

Revenue Bonds Capitals Appropriation Financial Summary

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,456,794	0	2,456,794	0
Total Resources	2,456,794	0	2,456,794	0
Expenditures				
State Aid	568,756	0	0	0
Balance Carry Forward (Approps)	0	0	2,456,794	0
Reversions	1,888,039	0	0	0
Total Expenditures	2,456,794	0	2,456,794	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 2015	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	93,148	93,148	93,148	93,148
Total Resources	93,148	93,148	93,148	93,148
Expenditures				
ITS Reimbursements	93,148	93,148	93,148	93,148
Total Expenditures	93,148	93,148	93,148	93,148

Fund Detail

Treasurer of State Fund Detail

Funds	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Treasurer of State	2,617,060,136	2,910,221,412	2,891,805,862	2,979,330,208
State Bond Repayment Fund	28,916,093	28,997,025	28,997,024	28,997,025
Revenue Bonds Debt Service Fund	55,154,211	55,112,795	55,325,354	55,111,795
Revenue Bonds Capitals II Fund	5,379,507	5,950,706	4,650,317	1,305,265
Revenue Bonds Federal Subsidy Holdback Fund	3,764,901	3,765,381	3,765,435	3,765,381
Unclaimed Property	41,305,252	46,530,624	39,657,453	46,941,424
Vision Iowa Fund	19,023,707	19,165,181	19,025,451	19,163,281
Prison Infrastructure Fund	15,056,610	15,060,791	15,056,310	15,060,791
Workers Compensation 2nd Injury	8,418,624	10,701,234	13,573,814	12,999,734
Local Electronic Government Transaction Fund	1,499,913	1,522,566	1,397,824	1,526,066
Watershed Protection Fund	3,930,861	3,105,369	3,797,988	2,132,269
Revenue Bonds Capitals Fund	3,072,664	3,076,784	(12,638)	3,086,584
Flood Control Expense	564,377	565,000	565,000	695,000
Fiscal Year 2009 Prison Bonding Fund	163,235	163,491	163,467	163,491
Glenn Grover Herrick Bequest	11,431	11,481	11,531	11,531
Bank Sinking Fund	1,932,473	1,911,334	1,911,458	1,883,934
Henry Albert Trust	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	6,185,806	6,135,806	6,135,806	6,085,806
Pooled Money Invest Income Act	772,280	991,467	3,284,264	1,297,967
Road Use Tax Fund	1,592,517,463	1,720,135,977	1,715,131,363	1,793,996,244
Secondary Road Fund-Counties	335,620,143	432,102,809	425,426,514	432,102,809
Street Construction Fund Cities/Towns	267,286,913	329,916,216	328,147,641	329,916,216
Pooled Local Government Electronic Transaction Fund	8,825	5,994	8,825	3,094
Health Care Trust	223,277,860	222,100,000	222,592,643	219,890,000
IUB/OCA Building Debt Service Reserve Fund	1,065,932	1,066,132	1,065,925	1,066,232
IUB/OCA Chargeable Expenses Fund	1,065,309	1,063,874	1,063,748	1,064,864
IUB/OCA Bond Fund	1,064,747	1,062,375	1,062,345	1,062,405
Underground Storage Tanks	57,111,025	56,853,838	71,578,625	58,846,738
UST Remedial Fund	21,928,032	25,206,978	21,715,391	27,185,478
UST Unassigned Revenue (Nonbond)	11,286,119	9,292,385	15,373,594	6,426,785
Underground Storage Tank Revenue Fund	14,541,406	14,591,406	17,747,758	19,641,406
UST Marketability Fund	795,068	830,068	794,514	865,068
UST Innocent Landowners Fund	8,560,400	6,933,001	15,947,368	4,728,001
Tobacco Settlement Authority	19,854,317	18,919,717	19,220,939	17,913,579
Tobacco Settlement Trust Fund	147,834	137,193	65,667	126,893
Tax-Exempt Bonds Proceeds Rest	9,522	52	0	52
Endowment for Iowa's Health Fund	14,029,489	13,928,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	5,491,251	4,733,796	5,366,572	3,963,796
Endowment for Iowa's Health Restricted Capitals Fund	176,222	120,676	26,700	60,838

State Bond Repayment Fund

Fund Description

Moneys in the fund shall be used for the defeasance or redemption of outstanding obligations issued by the State or Authority of the State that have debt

service paid by a dedicated revenue source and for payment of costs relating to the defeasance or redemption.

State Bond Repayment Fund Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	28,835,162	28,916,093	28,916,093	28,997,025
Refunds & Reimbursements	80,931	80,932	80,931	0
Total State Bond Repayment Fund	28,916,093	28,997,025	28,997,024	28,997,025
Expenditures				
Appropriation	0	0	0	28,916,093
Balance Carry Forward (Funds)	28,916,093	28,997,025	28,916,094	80,932
Total State Bond Repayment Fund	28,916,093	28,997,025	28,916,094	28,997,025

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	18,354	32,795	18,354	31,795
Pari-Mutuel Receipts	54,953,600	54,950,000	54,950,000	54,950,000
Intra State Receipts	0	0	227,000	0
Interest	135,857	80,000	80,000	80,000
Fees, Licenses & Permits	46,400	50,000	50,000	50,000
Total Revenue Bonds Debt Service Fund	55,154,211	55,112,795	55,325,354	55,111,795
Expenditures				
Professional & Scientific Services	3,500	5,000	5,000	5,000
Intra-State Transfers	2,801,115	2,800,000	2,800,000	2,800,000
Interest Expense/Princ/Securities	52,316,802	52,276,000	52,200,000	52,200,000
Balance Carry Forward (Funds)	32,795	31,795	18,354	106,795
Total Revenue Bonds Debt Service Fund	55,154,211	55,112,795	55,023,354	55,111,795

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	4,022,851	4,164,381	4,024,651	4,162,481
Pari-Mutuel Receipts	14,991,400	14,991,000	14,991,000	14,991,000
Interest	855	800	800	800
Fees, Licenses & Permits	8,600	9,000	9,000	9,000
Total Vision Iowa Fund	19,023,707	19,165,181	19,025,451	19,163,281
Expenditures				
Professional & Scientific Services	2,500	2,500	2,500	2,500
Other Expense & Obligations	50	200	200	200
Interest Expense/Princ/Securities	14,856,775	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	4,164,381	4,162,481	4,024,651	4,160,581
Total Vision Iowa Fund	19,023,707	19,165,181	19,027,351	19,163,281

Tax-Exempt Bonds Proceeds Rest

Fund Description

Receives bond proceeds.

Tax-Exempt Bonds Proceeds Rest Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	9,522	52	0	52
Interest	1	0	0	0
Total Tax-Exempt Bonds Proceeds Rest	9,522	52	0	52
Expenditures				
Reimbursement to Other Agencies	1,048	0	0	0
Other Expense & Obligations	0	0	0	0
Capitals	8,423	0	0	0
Balance Carry Forward (Funds)	52	52	0	52
Total Tax-Exempt Bonds Proceeds Rest	9,523	52	0	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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Refunds & Reimbursements	14,029,489	13,928,000	13,762,000	13,762,000
Total Endowment for Iowa's Health Fund	14,029,489	13,928,000	13,762,000	13,762,000
Expenditures				
Intra-State Transfers	14,029,489	13,928,000	13,762,000	13,762,000
Total Endowment for Iowa's Health Fund	14,029,489	13,928,000	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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,783,988	2,946,369	3,783,988	2,118,269
Interest	13,905	26,000	14,000	14,000
Other	132,969	133,000	0	0
Total Watershed Protection Fund	3,930,861	3,105,369	3,797,988	2,132,269
Expenditures				
Office Supplies	11,117	11,000	11,000	11,000
Outside Services	257,247	258,000	258,000	258,000
Intra-State Transfers	28,086	28,000	28,000	28,000
Water Prot Fund Practices-FY00	583,517	585,000	585,000	585,000
State Aid	104,525	105,100	105,000	105,000
Balance Carry Forward (Funds)	2,946,369	2,118,269	3,783,988	1,145,269
Total Watershed Protection Fund	3,930,861	3,105,369	4,770,988	2,132,269

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	(31,638)	3,072,484	(22,638)	3,076,584
Interest	2,451	4,300	10,000	10,000
Reversions	3,101,851	0	0	0
Total Revenue Bonds Capitals Fund	3,072,664	3,076,784	(12,638)	3,086,584
Expenditures				
Other Expense & Obligations	180	200	0	0
Balance Carry Forward (Funds)	3,072,484	3,076,584	(13,638)	3,086,584
Total Revenue Bonds Capitals Fund	3,072,664	3,076,784	(13,638)	3,086,584

UST Unassigned Revenue (Nonbond)

Fund Description

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

UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	11,078,493	8,842,385	15,323,594	6,376,785
Intra State Receipts	0	400,000	0	0
Interest	75,299	50,000	50,000	50,000
Reversions	133,254	0	0	0
Refunds & Reimbursements	(927)	0	0	0
Total UST Unassigned Revenue (Nonbond)	11,286,119	9,292,385	15,373,594	6,426,785
Expenditures				
Professional & Scientific Services	1,334,383	1,400,000	1,400,000	1,400,000
Outside Repairs/Service	392,064	800,000	400,000	400,000
Appropriation	650,000	650,000	650,000	950,000
Balance Carry Forward (Funds)	8,842,385	6,376,785	12,857,994	3,611,185
Gov Fund Type Transfers - Attorney General Services	51,113	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	5,715	5,100	5,100	5,100
Gov Fund Type Transfers - Other Agencies Services	10,458	10,500	10,500	10,500
Total UST Unassigned Revenue (Nonbond)	11,286,119	9,292,385	15,373,594	6,426,785

Iowa Cultural Trust Fund

Fund Description

Iowa Cultural Trust Fund

Iowa Cultural Trust Fund Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,185,806	6,135,806	6,135,806	6,085,806
Total Iowa Cultural Trust Fund	6,185,806	6,135,806	6,135,806	6,085,806
Expenditures				
Intra-State Transfers	50,000	50,000	50,000	50,000
Balance Carry Forward (Funds)	6,135,806	6,085,806	0	6,035,806
Total Iowa Cultural Trust Fund	6,185,806	6,135,806	50,000	6,085,806

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	118,717,753	133,119,535	128,114,929	206,979,810
Adjustment to Balance Forward	6	0	0	0
Federal Support	84,158	85,000	85,000	85,000
Intra State Receipts	535,009,956	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	2,511,347	2,500,000	2,500,000	2,500,000
Reversions	3,158,718	0	0	0
Fees, Licenses & Permits	928,629,329	900,000,008	900,000,000	900,000,000
Sale Of Equipment & Salvage	114,884	131,434	131,434	131,434
Other	3,291,312	3,300,000	3,300,000	3,300,000
Total Road Use Tax Fund	1,592,517,463	1,720,135,977	1,715,131,363	1,793,996,244
Expenditures				
Intra-State Transfers	882,896,123	935,000,000	935,000,000	935,000,000
Reimbursement to Other Agencies	1,664,399	2,000,000	2,000,000	2,000,000
State Aid	505,224,866	505,000,000	505,000,000	505,000,000
Appropriation	50,647,148	52,556,167	52,556,167	53,465,279
Balance Carry Forward (Funds)	133,119,535	206,979,810	134,603,086	279,930,965
Gov Fund Type Transfers - Other Agencies Services	18,965,392	18,600,000	18,600,000	18,600,000
Total Road Use Tax Fund	1,592,517,462	1,720,135,977	1,647,759,253	1,793,996,244

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	8,426,994	15,102,809	8,426,514	15,102,809
Reimbursement from Other Agencies	327,193,149	417,000,000	417,000,000	417,000,000
Total Secondary Road Fund-Counties	335,620,143	432,102,809	425,426,514	432,102,809
Expenditures				
Refunds-Other	320,517,334	417,000,000	417,000,480	417,000,480
Balance Carry Forward (Funds)	15,102,809	15,102,809	8,426,034	15,102,329
Total Secondary Road Fund-Counties	335,620,143	432,102,809	425,426,514	432,102,809

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	8,147,641	9,916,216	8,147,641	9,916,216
Adjustment to Balance Forward	868	0	0	0
Reimbursement from Other Agencies	259,138,403	320,000,000	320,000,000	320,000,000
Total Street Construction Fund Cities/Towns	267,286,913	329,916,216	328,147,641	329,916,216
Expenditures				
Refunds-Other	254,381,819	320,000,000	320,000,000	320,000,000
State Aid	2,988,877	0	0	0
Balance Carry Forward (Funds)	9,916,216	9,916,216	8,147,641	9,916,216
Total Street Construction Fund Cities/Towns	267,286,913	329,916,216	328,147,641	329,916,216

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	176,079	120,576	26,700	60,838
Interest	143	100	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	176,222	120,676	26,700	60,838
Expenditures				
Reimbursement to Other Agencies	360	0	0	0
Other Expense & Obligations	11	0	0	0
Capitals	55,275	59,838	26,700	60,838
Balance Carry Forward (Funds)	120,576	60,838	0	0
Total Endowment for Iowa's Health Restricted Capitals Fund	176,222	120,676	26,700	60,838

Health Care Trust

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

Fund Description

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

Health Care Trust Detail

Object Class	FY 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,243	0	2,662,643	0
Cigarette Tax	194,364,181	193,280,000	194,300,000	194,260,000
Tobacco Products Tax	28,710,897	28,620,000	25,500,000	25,500,000
Interest	196,539	200,000	130,000	130,000
Total Health Care Trust	223,277,860	222,100,000	222,592,643	219,890,000
Expenditures				
Appropriation	223,277,860	222,100,000	222,100,000	219,890,000
Balance Carry Forward (Funds)	0	0	5,009,043	0
Total Health Care Trust	223,277,860	222,100,000	227,109,043	219,890,000

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,065,825	1,065,932	1,065,825	1,066,132
Interest	107	200	100	100
Total IUB/OCA Building Debt Service Reserve Fund	1,065,932	1,066,132	1,065,925	1,066,232
Expenditures				
Balance Carry Forward (Funds)	1,065,932	1,066,132	1,065,725	1,066,232
Total IUB/OCA Building Debt Service Reserve Fund	1,065,932	1,066,132	1,065,725	1,066,232

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 2015 Actuals	FY 2016 Current Year Budget Estimate	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	488	614	488	1,604
Intra State Receipts	1,063,825	1,062,260	1,062,260	1,062,260
Interest	995	1,000	1,000	1,000
Total IUB/OCA Chargeable Expenses Fund	1,065,308	1,063,874	1,063,748	1,064,864
Expenditures				
Intra-State Transfers	1,064,695	1,062,270	1,062,270	1,062,270
Balance Carry Forward (Funds)	614	1,604	488	2,594
Total IUB/OCA Chargeable Expenses Fund	1,065,309	1,063,874	1,062,758	1,064,864

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 2015	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	35	95	65	125
Intra State Receipts	1,064,652	1,062,270	1,062,270	1,062,270
Interest	60	10	10	10
Total IUB/OCA Bond Fund	1,064,747	1,062,375	1,062,345	1,062,405
Expenditures				
Interest Expense/Princ/Securities	1,064,652	1,062,250	1,062,250	1,062,250
Balance Carry Forward (Funds)	95	125	95	155
Total IUB/OCA Bond Fund	1,064,747	1,062,375	1,062,345	1,062,405