Flow of General Fund Surplus — Estimated FY 2020 (Dollars in Millions)

General Fund

- Net Receipts: $7,839.1
- Surplus Carryforward: $76.7
- Total Revenue: $7,915.8

Excess surplus dollars flow to the General Fund when CRF and EEF are full.

Receipts: $9,541.6
- Refunds: $1,702.5
- General Fund Net Receipts: $7,839.1
- Surplus Carryforward: $76.7
- Total Revenue: $7,915.8

Rebuild Iowa Infrastructure Fund (RIIF)
- In addition to reserve fund interest, the RIIF receives a portion of State Wagering Tax.
- Infrastructure Appropriations

Taxpayer Relief Fund
- Estimated FY 2020 Balance: $73.4
- The statutory criteria for the Taxpayer Relief Fund is estimated to be met for FY 2020.

Performance of Duty Appropriation
- Performance of Duty is a standing appropriation used for emergency expenditures that must be authorized by the Executive Council.

Cash Reserve Fund (CRF)
- Max. Balance 7.5% of Revenue = $587.9
- Est. FY 2020 Balance = $587.9
- Reserve Fund Interest: $12.0

Generally Accepted Accounting Principles Deficit Reduction Account (GAAP)
- No current GAAP debt

Economic Emergency Fund (EEF)
- Max. Balance 2.5% of Revenue = $196.0
- Est. FY 2020 Balance = $196.0

* Includes transfers, accruals, and revenue adjustments.