Flow Of General Fund Revenues After Expenditure Limitation – Estimated FY 2018  (Dollars in Millions)

General Fund

- Adjusted Revenue Estimate (ARE) = $7,370.5
- General Fund appropriations limited to approximately 99.0% of the ARE.

Receipts* $8,956.0

Refunds $1,585.5

Cash Reserve Fund (CRF)
- Max. Balance 7.5% of ARE = $552.8
- Est. FY 2018 Balance = $444.0

Economic Emergency Fund (EFF)
- Max. Balance 2.5% of ARE = $184.3
- Est. FY 2018 Balance = $181.1

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

Performance of Duty Appropriation
- $3.4

Reserve Fund Interest
- $4.2

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

Taxpayers Trust Fund
- Estimated FY 2018 Balance = $8.2

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

Note: Totals may not add up due to rounding.
For more information see the General Fund Balance Sheet.