Flow Of General Fund Revenues After Expenditure Limitation – Estimated FY 2019 (Dollars in Millions)

**General Fund**

Net Receipts $7,640.4
EEF Excess 0.8
Total Revenue $7,641.2

**Receipts** $9,294.6

**Cash Reserve Fund (CRF)**
Max. Balance 7.5% of Revenue = $571.6
Est. FY 2019 Balance = $571.6

**Refunds** $1,654.2

**Economic Emergency Fund (EEF)**
Max. Balance 2.5% of Revenue = $190.5
Est. FY 2019 Balance = $190.5

**EEF** excess flows to the General Fund when CRF and EEF are full.

**Reserve Fund Interest** $6.0

**Performace of Duty**
Appropriation $6.0

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

**Taxpayers Relief Fund**
SF 2417 transferred $8.3 million from the Fund to the General Fund.
Estimated FY 2019 Balance = $0.0

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

**Note:** Figures may not equal totals due to rounding.
For more information, see the General Fund Balance Sheet.

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* Includes transfers, accruals, and revenue adjustments.