

GENERAL FUND COMBINED STATEMENT OF ESTIMATED UNAPPROPRIATED RESERVE

As Passed HEA 1001-2025

(Millions of Dollars)

| | Estimated FY 2025 | Estimated FY 2026 | Estimated FY 2027 |
|--|----------------------|----------------------|----------------------|
| Resources: | | | |
| Beginning Balance | \$ 665.1 | \$ 318.5 | \$ 386.7 |
| Current Year Resources | | | |
| Forecasted Revenue | \$ 22,057.5 | \$ 22,228.4 | \$ 22,258.6 |
| Hospital Assessment Fees (HAF) | 300.5 | 306.5 | 312.6 |
| Quality Assessment Fees (QAF) | 42.2 | 43.4 | 44.7 |
| Miscellaneous Unforecasted Revenue ¹ | 74.4 | 48.6 | 48.6 |
| Ongoing Revenue Impacts from HEA 1001-2025 ² | - | 390.3 | 400.9 |
| 2025 Regular Session Outside Acts ³ | - | (24.3) | (54.7) |
| Total Current Year Resources | \$ 22,474.6 | \$ 22,992.9 | \$ 23,010.7 |
| Other Resources | | | |
| HEA 1001-2025 Section 92 Tax Amnesty | \$ - | \$ - | \$ 124.0 |
| IEDC LEAP District Land Sales | 189.0 | - | - |
| Total Resources | \$ 23,328.7 | \$ 23,311.4 | \$ 23,521.4 |
| Uses - Appropriations, Expenditures, and Reversions: | | | |
| Appropriations | | | |
| Recurring Appropriations | \$ 22,073.6 | \$ 22,621.2 | \$ 22,796.2 |
| Capital Line Item Projects HEA 1001-2023 | 477.8 | - | - |
| Capital Line Item Projects HEA 1001-2025 | - | 147.8 | 100.0 |
| Total Appropriations | \$ 22,551.4 | \$ 22,769.0 | \$ 22,896.2 |
| Other Expenditures and Transfers | | | |
| 2023 Regular Session Outside Acts ³ | \$ 10.4 | \$ - | \$ - |
| 2024 Regular Session Outside Acts ³ | 13.7 | - | - |
| 2025 Regular Session Outside Acts ³ | - | 16.5 | 14.0 |
| SEA 4-2024 estimated dedicated fund balance transfers | (26.1) | - | - |
| Augmentations ⁴ | 365.7 | - | - |
| IEDC Deal Closing Augmentations | 186.0 | - | - |
| Judgments and Settlements ⁵ | 16.6 | 16.6 | 16.6 |
| OMB - Agency Contract Management Reform | - | 7.0 | - |
| Financial Responsibility and Opportunity Growth Fund | - | 150.0 | 150.0 |
| CCDF Hold Harmless Funding | - | 73.6 | 73.6 |
| Personal Services - 27th Pay ⁷ | - | - | 82.5 |
| Total Expenditures and Transfers | \$ 566.3 | \$ 263.7 | \$ 336.7 |
| Reversions | | | |
| Stadium/Convention Center Reversions | \$ (60.5) | \$ (61.0) | \$ (61.3) |
| Current Year Reversions | (25.0) | (25.0) | (25.0) |
| Reversions (Prior Year, Capital, and Reconciliations) ⁶ | (22.0) | (22.0) | (22.0) |
| Total Reversions | \$ (107.5) | \$ (108.0) | \$ (108.3) |
| Total Net Uses | \$ 23,010.2 | \$ 22,924.7 | \$ 23,124.6 |
| General Fund Balance at Year End | \$ 318.5 | \$ 386.7 | \$ 396.8 |
| Reserve Balances: | | | |
| Medicaid Contingency & Reserve | | | |
| Starting Balance | \$ 181.0 | \$ 41.6 | \$ 41.6 |
| Medicaid Transfer for FY 2024 Reconciliation | (139.4) | - | - |
| Ending Balance | \$ 41.6 | \$ 41.6 | \$ 41.6 |
| State Tuition Reserve | | | |
| Starting Balance | \$ 672.4 | \$ 709.4 | \$ 724.4 |
| Interest | 37.0 | 15.0 | 15.0 |
| Ending Balance | \$ 709.4 | \$ 724.4 | \$ 739.4 |
| Rainy Day Fund | | | |
| Starting Balance | \$ 1,032.8 | \$ 1,068.4 | \$ 1,093.8 |
| Interest | 45.0 | 25.0 | 25.0 |
| HEA 1454-2023 Net Lake County loans | (9.4) | 0.4 | 0.4 |
| Ending Balance | \$ 1,068.4 | \$ 1,093.8 | \$ 1,119.2 |
| Total General Fund Combined Balances | \$ 2,137.9 | \$ 2,246.5 | \$ 2,297.0 |
| <i>Net Combined Balances as a Percent of Current Year Resources</i> | <i>9.5%</i> | <i>9.8%</i> | <i>10.0%</i> |
| <i>Net Combined Balances as a Percent of the Following Year's Total Appropriations</i> | <i>9.4%</i> | <i>9.8%</i> | |