

NOTES TO STATEMENTS

(1) Miscellaneous unforecasted revenue includes dedicated SWCAP (\$8.9M) and Individual Support (\$6.6M) received by the State Operated Facilities. The estimate for FY 2023 assumes the same amounts as FY 2022.

(2) Information on the fiscal impacts of the 2021 legislative session can be found at:

<https://www.in.gov/sba/files/73-RevenueAndExpenditureActs.pdf>

Information on the fiscal impacts of the 2022 legislative session can be found at:

<https://www.in.gov/sba/files/PostSessionReport.pdf>

(3) Augmentations:

	FY2022	FY2023
AOS - Alcohol Beverage Commission Gallonage Tax Distribution (14980)	1.6	-
Local Judges' Salaries (10250)	6.5	-
Court of Appeals Salaries (10220)	0.7	-
Exoneration (13368)	0.2	-
	9.0	-

(4) Judgments and Settlements:

Tort Claims (18740)	2.5	2.1
Tort Settlements and Judgments (18730)	15.1	6.8
	17.6	8.9

(5) Reversions (Distributions, Capital, and Reconciliations):

Prior Year Operating Reversions	39.8	20.0
Indiana Motorsports Facility Reversion	2.0	2.0
Adjustment to Auditor	1.0	-
	42.8	22.0

(6) FYE 2021 Excess Reserves Calculation per IC 4-10-22:

Combined Reserves	3,922.7
Less Tuition Reserve Balance	(549.4)
Net Combined Reserves	3,373.3
Less 12.5% of FY2022 GF Appropriations	(2,282.5)
Excess Reserves	1,090.8
if > \$50M, then:	
50% to Pension Stabilization Fund	545.4
50% to Automatic Taxpayer Refund	545.4