

GENERAL FUND COMBINED STATEMENT OF ESTIMATED UNAPPROPRIATED RESERVE
FY 2025 Close-Out Report
(Millions of Dollars)

	Actuals FY 2025	Estimated FY 2026	Estimated FY 2027
Resources:			
Beginning Balance	\$ 665.1	\$ 676.5	\$ 744.7
Current Year Resources			
Forecasted Revenue	\$ 22,228.0	\$ 22,228.4	\$ 22,258.6
Hospital Assessment Fees (HAF)	301.3	306.5	312.6
Quality Assessment Fees (QAF)	43.8	43.4	44.7
Miscellaneous Unforecasted Revenue ¹	91.5	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	\$ 22,664.6	\$ 22,992.9	\$ 23,010.7
Other Resources			
HEA 1001-2025 Section 92 Tax Amnesty	\$ -	\$ -	\$ 124.0
IEDC Land Sales	203.2	-	-
Total Resources	\$ 23,532.9	\$ 23,669.4	\$ 23,879.4
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			
2024 Regular Session Outside Acts ³	\$ 3.0	\$ -	\$ -
2025 Regular Session Outside Acts ³	-	16.5	14.0
Augmentations ⁴	378.4	-	-
IEDC Deal Closing Augmentations	186.0	-	-
Judgments and Settlements ⁵	11.6	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 ⁸	-	-	82.5
Total Expenditures and Transfers	\$ 579.0	\$ 263.7	\$ 336.7
Reversions			
Stadium/Convention Center Reversions	\$ (60.5)	\$ (61.0)	\$ (61.3)
Current Year Reversions	(78.4)	(25.0)	(25.0)
SEA 4-2024 Dedicated Fund Balance Transfers	(17.2)	-	-
Reversions (Prior Year, Capital, and Reconciliations) ⁶	(39.0)	(22.0)	(22.0)
HEA 1001-2025 Reversions ⁷	(78.9)	-	-
Total Reversions	\$ (274.0)	\$ (108.0)	\$ (108.3)
Total Net Uses	\$ 22,856.4	\$ 22,924.7	\$ 23,124.6
General Fund Balance at Year End	\$ 676.5	\$ 744.7	\$ 754.8
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			
Interest	\$ 672.4	\$ 706.7	\$ 721.7
Ending Balance	\$ 706.7	\$ 721.7	\$ 736.7
Rainy Day Fund			
Starting Balance	\$ 1,032.8	\$ 1,077.8	\$ 1,099.4
Interest	45.7	25.0	25.0
HEA 1454-2023 Net Lake County loans	(0.7)	(3.4)	(1.3)
Ending Balance	\$ 1,077.8	\$ 1,099.4	\$ 1,123.1
Total General Fund Combined Balances	\$ 2,502.6	\$ 2,607.4	\$ 2,656.2
<i>Net Combined Balances as a Percent of Current Year Resources</i>	11.0%	11.3%	11.5%
<i>Net Combined Balances as a Percent of the Following Year's Total Appropriations</i>	11.0%	11.4%	