

GENERAL FUND SURPLUS STATEMENT
December 18, 2025 Revenue Forecast
(Millions of Dollars)

	Estimated FY 2026	Estimated FY 2027
Beginning Balance	\$ 2,502.6	\$ 3,398.7
Current Year Revenues		
Forecasted Revenue	\$ 23,153.1	\$ 23,782.1
Miscellaneous Unforecasted Revenue ¹	48.6	48.6
Hospital Assessment Fees (HAF)	306.5	312.6
Quality Assessment Fees (QAF)	45.1	46.5
Total Current Year Revenues	\$ 23,553.3	\$ 24,189.8
<i>Growth Rate</i>	3.9%	2.7%
Current Year Expenses		
Recurring Appropriations	\$ 22,621.2	\$ 22,796.2
2025 Regular Session Outside Acts ²	16.5	14.0
Augmentations ³	111.4	-
Judgments and Settlements ⁴	16.6	16.6
Stadium/Convention Center Reversions	(61.0)	(61.3)
Reversions	(97.5)	(97.5)
Total Current Year Expenses	\$ 22,607.2	\$ 22,668.0
<i>Growth Rate</i>	1.3%	0.3%
Annual Surplus / (Deficit)	\$ 946.1	\$ 1,521.8
(Current Year Revenues - Current Year Expenses)		
Other Sources and Uses of Cash Reserves		
Reversions (Prior Year, Capital, and Reconciliations) ⁵	\$ 22.0	\$ 22.0
Rainy Day Fund Interest	25.0	25.0
Tuition Reserve Fund Interest	15.0	15.0
HEA 1454-2023 Net Lake County loans from Rainy Day Fund	(3.4)	(1.3)
Transfer of FY 2025 Medicaid Surplus to Medicaid Reserve	33.2	-
Transfer Estimated FY 2026 Medicaid/CHIP Surplus to Medicaid Reserve	300.3	-
Transfer Estimated FY 2027 Medicaid/CHIP Surplus to Medicaid Reserve	-	144.7
IEDC Land Sales	52.1	-
Tax Amnesty	-	124.0
OMB - Agency Contract Management Reform	(7.0)	-
Financial Responsibility and Opportunity Growth Fund	(150.0)	(150.0)
CCDF Hold Harmless Funding	(147.2)	-
Personal Services - 27th Pay ⁶	-	(82.5)
Capital Line Item Projects HEA 1001-2025	(190.0)	(57.8)
Total Combined Balances	\$ 3,398.7	\$ 4,959.6
<i>Net Combined Balance as a Percent of the Current Year's Expenditures</i>	15.0%	21.9%