

## NOTES TO STATEMENTS

(1) Miscellaneous unforecasted revenue

	FY2025	FY2026	FY2027
Dedicated SWCAP	\$ 6.2	\$ 6.2	\$ 6.2
State Operated Facility Individual Support	12.4	12.4	12.4
Lottery Surplus	30.0	30.0	30.0
Health Insurance Recovery	25.8	-	-
	<b>\$ 74.4</b>	<b>\$ 48.6</b>	<b>\$ 48.6</b>

(2) Estimated revenue impacts from the 2025 Budget Bill are below:

	FY2026	FY2027
Increased Economic Development credit cap (Section 69)	(50.0)	(50.0)
Cigarette Tax and other tobacco products (Section 85 - 91)	\$ 420.8	\$ 431.4
Public Utility Fee (Section 102)	19.5	19.5
	<b>\$ 390.3</b>	<b>\$ 400.9</b>

(3) Information on the fiscal impacts of the 2023 legislative session can be found at:

<https://www.in.gov/sba/budget-information/budget-data/2023-2025-budget/>

Information on the fiscal impacts of the 2024 legislative session can be found at:

<https://www.in.gov/sba/files/2024-Post-Session-Report.pdf>

Information on the fiscal impacts of the 2025 legislative session can be found at:

<https://www.in.gov/sba/files/2025-Post-Session-Report.pdf>

(4) Augmentations:

	FY2025	FY2026	FY2027
Charter and Innovation Network Distributions	\$ 2.4	\$ -	\$ -
Department of Child Services Family and Children Fund	142.6	-	-
Estimated Medicaid/CHIP shortfall per April 15, 2025 forecast update	220.6	-	-
State Recount Commission	0.1	-	-
	<b>\$ 365.7</b>	<b>\$ -</b>	<b>\$ -</b>

(5) Judgments and Settlements:

Tort Claims (18740)	\$ 6.2	\$ 6.2	\$ 6.2
Tort Settlements and Judgments (18730)	10.4	10.4	10.4
	<b>\$ 16.6</b>	<b>\$ 16.6</b>	<b>\$ 16.6</b>

(6) Reversions (Prior Year, Capital, and Reconciliations):

Prior Year Operating Reversions	\$ 20.0	\$ 20.0	\$ 20.0
Indiana Motorsports Facility Reversion	2.0	2.0	2.0
Adjustment to Comptroller	-	-	-
	<b>\$ 22.0</b>	<b>\$ 22.0</b>	<b>\$ 22.0</b>

(7) Personal Services - 27th Pay is intended to fund the general fund obligation of a 27th pay period that will occur in FY 2027. This calendar abnormally occurs approximately once every ten years.

Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided.