

## NOTES TO STATEMENTS

(1) Complete information on the FY2021 fiscal impacts of the 2019 Regular Session can be found at [https://www.in.gov/sba/files/AP\\_2019\\_E\\_O\\_1\\_1\\_Revenue\\_and\\_Expenditure\\_Acts.pdf](https://www.in.gov/sba/files/AP_2019_E_O_1_1_Revenue_and_Expenditure_Acts.pdf).  
FY2020 fiscal impacts are below.

	<u>Actual</u>
	<u>FY2020</u>
<b>2019 Legislative Session Impacts:</b>	
HEA 1223 Office of Administrative Law Judges	0.2
HEA 1115 Indiana Destination Development Corp.	0.8
HEA 1001-2019 (Sec. 211) Increase in Charter Innovation Network Grants	1.5
	<b>2.6</b>

Complete information on the fiscal impacts of the 2020 Regular Session can be found at [https://www.in.gov/sba/files/AP\\_2020\\_All\\_Files.pdf](https://www.in.gov/sba/files/AP_2020_All_Files.pdf).

(2) Miscellaneous unforecasted revenue includes dedicated SWCAP (\$8.9M) and Individual Support (\$6.4M) received by the State Operated Facilities. The estimates for FY 2021 assume the same amounts as FY 2020.

	<u>Actual</u>	<u>Estimated</u>
	<u>FY2020</u>	<u>FY2021</u>
<b><u>(3) Augmentations and Expenditure Adjustments:</u></b>		
<b>Augmentations:</b>		
Department of Child Services - Family and Children Fund	33.9	-
Auditor of State - ABC Gallonage Tax Distribution	0.2	-
	<b>34.1</b>	-
<b>Expenditure Adjustments:</b>		
Adjustment to Auditor	1.7	-
	1.7	-
<b>Total Augmentations and Expenditure Adjustments:</b>		
	<b>35.8</b>	-
<b><u>(4) Judgments and Settlements:</u></b>		
Tort Claims (18740)	2.2	1.4
Tort Settlements and Judgments (18730)	4.5	3.7
	<b>6.7</b>	<b>5.1</b>
<b><u>(5) Reversions (Distributions, Capital, and Reconciliations):</u></b>		
57 SBA Prior Year Reversions	35.8	20.0
57 SBA Prior Year Capital Reversions	18.9	
57 SBA Indiana Motorsports Commission	2.0	2.0
	<b>56.7</b>	<b>22.0</b>

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

(6) Non-Recurring Appropriations:

701	SBOE	System for Teacher and Student Advancement	3.5
160	DVA	USS Indianapolis Commissioning Committee	0.3
100	ISP	THC Testing Equipment	0.3
57	SBA	TRF/PERF 13th Check	27.5
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			<b>31.6</b>

(7) HEA 1007-2020 appropriates \$291,190,000 in FY2020 from the General Fund for six university line item capital projects. The bill gives the State Budget Agency the flexibility to use the appropriation to cash fund the six projects or continue to pursue debt financing. \$21,426,271 was appropriated in HEA 1001-2019 as part of university fee replacement (operating section) for debt financing. The Indiana State Budget Agency utilized that flexibility and reverted the \$291,190,000 to the General Fund in order to react to COVID-19 economic impacts to General Fund revenue.

(8) Maximum Allowable Rainy Day Fund Balance **1,094.8** **1,225.8**

The maximum allowable fund balance equals 7% of fiscal year General Fund revenues.