

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE RATIONALE

The Budgetary Comparison Schedule as reported in the Commonwealth of Pennsylvania's (Commonwealth) Comprehensive Annual Financial Report (CAFR) is compiled from several source documents. Those source documents include the Governor's Executive Budget (GEB), the Department of Revenue Monthly Report (DOR), the Status of Appropriations (SOA), and the Statement of Unappropriated Surplus. Below is a copy of the General Fund Budgetary Comparison Schedule with references (in red) to these source documents. The reference notes are provided in the tables that follow immediately after this Schedule. These notes provide the relationship between the individual line items and the source documents, copies of which are presented following the narrative.

<b>Commonwealth of Pennsylvania</b>							
<b>Budgetary Comparison Schedule</b>							
Budgeted Major Funds							
General Fund							
For the Fiscal Year Ended June 30, 2015	(A)		(B)		(C)		
(Amounts in thousands)							
	<b>Original</b>		<b>Final</b>		<b>Actual</b>		
	<b>Budget</b>	<b>Difference</b>	<b>Budget</b>	<b>Difference</b>	<b>(Budgetary Basis)</b>		
<b>REVENUES:</b>							
State Programs:							
Corporation taxes.....	\$ 4,876,900	\$ 145,300	\$ 5,022,200	\$ 94,697	\$ 5,116,897		
Consumption taxes.....	10,777,800	79,200	10,857,000	(77,801)	10,779,199		
Other taxes.....	13,454,000	(38,800)	13,415,200	181,023	13,596,223		
<b>TOTAL TAX REVENUE.....</b>	<b>29,108,700</b>	<b>185,700</b>	<b>29,294,400</b>	<b>197,919</b>	<b>29,492,319</b>		
Nontax revenue.....	1,071,855	(189,755)	882,100	218,082	1,100,182		
<b>TOTAL REVENUE STATE.....</b>	<b>30,180,555</b>	<b>A-1 (4,055)</b>	<b>30,176,500</b>	<b>B-1 416,001</b>	<b>30,592,501</b>	<b>C-1</b>	
less: Refunds.....	(1,287,000)	A-2 -	(1,287,000)	B-2 (53,000)	(1,340,000)	C-2	
plus: Departmental services.....	3,288,088	A-3 -	3,288,088	B-3 562,976	3,851,064	C-3	
<b>TOTAL STATE PROGRAMS.....</b>	<b>32,181,643</b>	<b>(4,055)</b>	<b>32,177,588</b>	<b>925,977</b>	<b>33,103,565</b>		
Federal programs.....	22,821,800	A-4 209,247	23,031,047	B-4 73,634	23,104,681	C-4	
<b>TOTAL REVENUES.....</b>	<b>55,003,443</b>	<b>205,192</b>	<b>55,208,635</b>	<b>999,611</b>	<b>56,208,246</b>		
<b>EXPENDITURES:</b>							
State programs.....	32,313,862	A-5 81,290	32,395,152	B-5 608,675	33,003,827	C-5	
Federal programs.....	22,821,800	A-6 209,247	23,031,047	B-6 73,634	23,104,681	C-6	
<b>TOTAL EXPENDITURES.....</b>	<b>55,135,662</b>	<b>290,537</b>	<b>55,426,199</b>	<b>682,309</b>	<b>56,108,508</b>		
<b>REVENUES OVER/(UNDER) EXPENDITURES.....</b>	<b>(132,219)</b>	<b>(85,345)</b>	<b>(217,564)</b>	<b>317,302</b>	<b>99,738</b>		
<b>OTHER FINANCING SOURCES (USES):</b>							
Current year lapses.....	-	60,000	60,000	B-7 (60,000)	-		
Prior year lapses.....	-	89,727	89,727	B-8 1,247	90,974	C-7	
Transfer from Budget Stabilization Reserve Fund.....	-	-	-	-	-		
Transfer to Budget Stabilization Reserve Fund.....	-	(2,992)	(2,992)	(65,622)	(68,614)		
Decrease in budgeted spending authority.....	-	-	-	-	-		
Increase in budgeted revenues.....	-	-	-	-	-		
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>146,735</b>	<b>146,735</b>	<b>(124,375)</b>	<b>22,360</b>		
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES.....</b>	<b>(132,219)</b>	<b>61,390</b>	<b>(70,829)</b>	<b>192,927</b>	<b>122,098</b>		
<b>UNRESERVED/UNDESIGNATED FUND BALANCES (BUDGETARY BASIS), JUNE 30, 2014, REVISED.....</b>	<b>80,631</b>	<b>A-7 80,631</b>	<b>80,631</b>	<b>B-9 3,114</b>	<b>83,745</b>	<b>C-8</b>	
<b>UNRESERVED/UNDESIGNATED FUND BALANCES (BUDGETARY BASIS), JUNE 30, 2015, REVISED.....</b>	<b>\$ (51,588)</b>	<b>\$ 61,390</b>	<b>\$ 9,802</b>	<b>B-10 \$ 196,041</b>	<b>\$ 205,843</b>	<b>C-9</b>	
* Current year lapse amount in the Actual (Budgetary Basis column) is already netted out of the state expenditure amount.							
For Supporting Documentation, please go to <a href="http://www.budget.state.pa.us">www.budget.state.pa.us</a>							

### (A)-Original Budget:

The original budget column reports the amounts that were enacted/adopted by both the executive and legislative branches of Pennsylvania government prior to the beginning of the fiscal year. The source documentation for amounts

displayed in the original budget column are reported in the GEB, with the exception of federal revenue and federal expenditures. The source documents for the federal revenue and federal expenditures are the federal ledgers as reported in the SOA.

<b>Budget To Actual Ref.</b>		<b>Page Number</b>
<b>A-1</b>	<b>Total Revenue State</b> – Governor’s Executive Budget (GEB) Page C1-13, (2014-15 Official Estimate)	<b>10</b>
<b>A-2</b>	<b>Refunds</b> – GEB Page C1-5	<b>5</b>
<b>A-3</b>	<b>Departmental Services</b> – GEB Page C1-11	<b>9</b>
<b>A-4</b>	<b>Federal Program Revenue</b> – BI Status of Appropriations (SOA) Federal Ledgers	<b>12</b>
<b>A-5</b>	<b>State Program Expenditures</b> – Appropriations/Executive Authorizations GEB Pages B5, 2014-15 Available Column \$ 29,107,064 minus Supplementals , GEB Page C1-8, (81,290) plus Estimated Augmentations GEB Page C1-11, 2014-15 Available Column. <u>3,288,088</u> Total \$ 32,313,862	<b>4</b> <b>6</b> <b>9</b>
<b>A-6</b>	<b>Federal Expenditures</b> – BI Status of Appropriations (SOA) Federal Ledgers	<b>12</b>
<b>A-7</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2012 Restated</b> – GEB Page C1-5, 2014-15 Actual Column Ending Balance	<b>5</b>

## **(B)-Final Budget:**

The final budget column reports the original budget amounts at fiscal year end and any adjustments that may have been made to the approved spending plan. This is referred to as rebudget and may include additional spending authority. The source documentation for amounts displayed in the final budget column are reported in the GEB.

<b>Budget To Actual Ref.</b>		<b>Page Number</b>
<b>B-1</b>	<b>Total Revenue State</b> – GEB Page C1-13, (2014-15 Revised Estimate)	<b>10</b>
<b>B-2</b>	<b>Refunds</b> – GEB Page C1-5	<b>5</b>
<b>B-3</b>	<b>Departmental Services</b> – GEB Page C1-11	<b>9</b>
<b>B-4</b>	<b>Federal Program Revenue</b> – GEB Page C1-10	<b>8</b>
<b>B-5</b>	<b>State Program Expenditures</b> – Appropriations/Executive Authorizations GEB Page C1-9, 2014-15, Available Column \$29,107,064 plus Estimated Augmentations GEB Page C1-11, 2014-15 Available Column <u>3,288,088</u> Total \$32,395,152	<b>7</b> <b>9</b>
<b>B-6</b>	<b>Federal Program Expenditures</b> – GEB Page C1-10	<b>8</b>
<b>B-7</b>	<b>Current Year Lapses</b> – GEB Page C1-5, 2014-15 Available Column	<b>5</b>
<b>B-8</b>	<b>Prior Year Lapses</b> – GEB Page C1-5, 2014-15 Available Column	<b>5</b>
<b>B-9</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2012 Restated</b> – GEB Page C1-5, 2014-15 Available Column Adjusted Beginning Balance	<b>5</b>
<b>B-10</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2013 Restated</b> – GEB Page C1-5, 2014-15 Available Column Ending Balance	<b>5</b>

### (C)-Actual (Budgetary Basis):

The actual (budgetary basis) column reports the final amounts of revenue, expenditure and fund balance on a budgetary basis. The source documentation for amounts displayed in the actual (budgetary basis) column are reported in the DOR, SOA and Statement of Unappropriated Surplus.

<b>Budget To Actual Ref.</b>		<b>Page Number</b>
<b>C-1</b>	<b>Total Revenue State</b> – Department of Revenue (DOR) Actual June 2014 Revenue, DOR Monthly Report Page 5	<b>11</b>
<b>C-2</b>	<b>Refunds</b> – BI SOA (GF – 15 Final to Actual BW - State), SAP Fund 2001800000	<b>13</b>
<b>C-3</b>	<b>Departmental Services</b> – BI SOA (GF – Final to Actual BW - State), Actual Augmentations Column	<b>13</b>
<b>C-4</b>	<b>Federal Program Revenue</b> – BI SOA (GF – 15 Final to Actual BW - Federal) Pre-Commitments \$ 1,407,719.69 plus Commitments 655,954,464.72 plus Actual Expenditures 17,312,329,966.19 plus Available Balance <u>5,134,988,849.40</u> Total \$ 23,104,681,000.00	<b>14</b> <b>14</b> <b>14</b> <b>14</b>
<b>C-5</b>	<b>State Program Expenditures</b> – BI SOA (GF – 15 Final to Actual BW - State) Pre-Commitments \$ 8,931,688.92 plus Commitments 316,506,524.57 plus Actual Expenditures 31,677,734,146.99 plus Available Balance <u>1,000,654,691.86</u> Total \$ 33,003,827,052.34	<b>13</b> <b>13</b> <b>13</b> <b>13</b>
<b>C-6</b>	<b>Federal Program Expenditures</b> – BI SOA (GF – 15 Final to Actual BW - Federal) Pre-Commitments \$ 1,407,719.69 plus Commitments 655,954,464.72 plus Actual Expenditures 17,312,329,966.19 plus Available Balance <u>5,134,988,849.40</u> Total \$ 23,104,681,000.00	<b>14</b> <b>14</b> <b>14</b> <b>14</b>
<b>C-7</b>	<b>Prior Year Lapses</b> – Printed General Fund SOA Page 1 Total All Prior State Ledgers \$ 90,049,224.20 plus State Executive Authorizations 526,106.04 plus Continuing Ledgers <u>398,593.86</u> Total \$ 90,973,924.10	<b>15</b> <b>15</b> <b>15</b>
<b>C-8</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2013 Restated</b> – Statement of Unappropriated Surplus Statement Adjusted Beginning Balance	<b>16</b>
<b>C-9</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2014 Restated</b> – Statement of Unappropriated Surplus Statement Ending Balance at June 30, 2014	<b>16</b>

# Program Budget Summary

## Seven Year Summary of Commonwealth Programs

The following is a summary for the seven Commonwealth Programs of 2013-14 actual expenditures, 2014-15 amounts available, 2015-16 amounts budgeted and future year estimates for all the operating funds and capital bond authorizations as presented in the 2015-16 Governor's Executive Budget. A breakdown of each Commonwealth Program by Category and Subcategory is shown on subsequent pages.

(Dollar Amounts in Thousands)

	2013-14 Actual	2014-15 Available	2015-16 Budget	2016-17 Estimated	2017-18 Estimated	2018-19 Estimated	2019-20 Estimated
<b>Transportation</b>							
General Fund.....	\$ 4,968	\$ 4,605	\$ 4,607	\$ 4,607	\$ 4,607	\$ 4,607	\$ 4,607
Special Funds.....	1,746,960	1,765,691	1,796,974	1,740,159	1,776,807	1,723,331	1,687,620
Federal Funds.....	1,850,413	1,935,110	1,828,534	1,828,534	1,828,534	1,828,534	1,828,534
Other Funds.....	2,544,144	3,413,427	4,017,045	4,177,611	4,313,874	4,354,855	4,404,673
Total Operating.....	\$ 6,146,485	\$ 7,118,833	\$ 7,647,160	\$ 7,750,911	\$ 7,923,822	\$ 7,911,327	\$ 7,925,434
<b>Recreation and Cultural Enrichment</b>							
General Fund.....	\$ 116,367	\$ 106,061	\$ 128,133	\$ 130,006	\$ 131,390	\$ 132,809	\$ 134,263
Special Funds.....	1,000	7,000	7,000	7,000	7,000	7,000	7,000
Federal Funds.....	56,192	58,616	59,056	59,056	57,556	57,556	57,556
Other Funds.....	444,936	484,839	456,856	460,750	462,620	462,980	463,957
Total Operating.....	\$ 618,495	\$ 656,516	\$ 651,045	\$ 656,812	\$ 658,566	\$ 660,345	\$ 662,776
<b>Debt Service</b>							
General Fund.....	\$ 1,068,066	\$ 1,099,575	\$ 1,173,465	\$ 1,248,785	\$ 1,329,283	\$ 1,413,335	\$ 1,459,218
Special Funds.....	17,799	19,362	28,653	46,254	57,032	57,029	56,959
Federal Funds.....	0	0	0	0	0	0	0
Other Funds.....	87,489	88,686	85,535	84,666	79,618	79,250	93,302
Total Operating.....	\$ 1,173,354	\$ 1,207,623	\$ 1,287,653	\$ 1,379,705	\$ 1,465,933	\$ 1,549,614	\$ 1,609,479
Capital Bond Authorizations...	\$ 0	\$ 0	\$ 1,225,641	\$ 1,288,790	\$ 1,172,559	\$ 1,376,277	\$ 1,211,441
Program Total.....	\$ 1,173,354	\$ 1,207,623	\$ 2,513,294	\$ 2,668,495	\$ 2,638,492	\$ 2,925,891	\$ 2,820,920
<b>COMMONWEALTH TOTALS</b>							
General Fund.....	\$ 28,395,043	\$ 29,107,064	\$ 29,884,351	\$ 31,305,114	\$ 32,717,124	\$ 34,146,441	\$ 35,158,670
Special Funds.....	4,155,992	4,468,996	4,591,255	4,647,680	4,766,229	4,776,733	4,817,908
Federal Funds.....	22,177,599	24,870,187	27,896,400	28,466,261	29,087,291	29,886,699	30,636,492
Other Funds.....	11,892,011	13,762,024	16,241,630	20,204,308	20,420,763	20,618,173	20,914,193
Total Operating.....	\$ 66,620,645	\$ 72,208,271	\$ 78,613,636	\$ 84,623,363	\$ 86,991,407	\$ 89,428,046	\$ 91,527,263
Capital Bond Authorizations...	\$ 0	\$ 0	\$ 1,225,641	\$ 1,288,790	\$ 1,172,559	\$ 1,376,277	\$ 1,211,441
Program Total.....	\$ 66,620,645	\$ 72,208,271	\$ 79,839,277	\$ 85,912,153	\$ 88,163,966	\$ 90,804,323	\$ 92,738,704

## FINANCIAL STATEMENT

The following financial statement and accompanying notes are a summary of the General Fund revenues and expenditures for the 2013-14 actual year, 2014-15 available year and 2015-16 budget year. The financial statement excludes augmentations and Federal funds that are detailed in subsequent tables.

	(Dollar Amounts in Thousands)		
	2013-14 Actual	2014-15 Available	2015-16 Estimated
<b>Beginning Balance.....</b>	\$ 540,918	\$ 80,631	\$ 8,975
Adjustment to Beginning Balance.....	6,000	0	0
Adjusted Beginning Balance.....	\$ 546,918	\$ 80,631	\$ 8,975
<b>Revenue:</b>			
Revenue Receipts.....	\$ 28,607,152	\$ 30,176,500	\$ 30,624,800
Proposed Revenue Changes.....	0	0	4,662,700
Transfer to School Employees' Retirement Restricted Account.....	0	0	-1,750,000
Transfer to Property Tax/Rent Relief Account.....	0	0	-2,140,000
Severance Tax Transfers.....	0	0	-10,000
Less Refunds.....	-1,105,000	-1,287,000	-1,383,100
Total Revenue.....	\$ 27,502,152	\$ 28,889,500	\$ 30,004,400
Prior Year Lapses.....	426,604	89,727	0
Funds Available.....	\$ 28,475,674	\$ 29,059,858	\$ 30,013,375
<b>Expenditures:</b>			
Appropriations.....	\$ 28,395,043	\$ 29,026,601	\$ 29,884,351
Supplemental Appropriations.....	0	81,290	0
Less Current Year Lapses.....	0	-60,000	0
Total State Expenditures.....	\$ 28,395,043	\$ 29,047,891	\$ 29,884,351
Preliminary Balance.....	\$ 80,631	\$ 11,967	\$ 129,024
Less Transfer to Budget Stabilization Reserve Fund.....	0 <sup>a</sup>	-2,992 <sup>b</sup>	-32,256 <sup>b</sup>
<b>Ending Balance.....</b>	<u>\$ 80,631</u>	<u>\$ 8,975</u>	<u>\$ 96,768</u>

<sup>a</sup> Act 126 of 2014 suspended the 25% transfer to the Budget Stabilization Reserve Fund for 2013-14.

<sup>b</sup> This budget proposes the reinstatement of the 25% transfer to the Budget Stabilization Reserve Fund for 2014-15 and for 2015-16.

## NOTES ON FINANCIAL STATEMENT

(Dollar Amounts in Thousands)

## SUPPLEMENTAL APPROPRIATIONS

	2014-15 Available
<b>STATE SUPPLEMENTALS</b>	
<b>Auditor General</b>	
Security and Other Expenses - Outgoing Governor.....	\$ 85
<b>Corrections</b>	
State Correctional Institutions.....	\$ 56,000
<b>Education</b>	
School Employees' Social Security.....	\$ 15,000
<b>Health</b>	
Renal Dialysis.....	\$ 500
<b>Human Services</b>	
Supplemental Grants - Aged, Blind and Disabled.....	\$ -6,754
Payment to Federal Government - Medicare Drug Program.....	4,115
Medical Assistance - Outpatient.....	25,588
Medical Assistance - Inpatient.....	-36,940
Medical Assistance - Capitation.....	-198,884
Long-Term Care.....	71,662
Home and Community-Based Services.....	24,991
Long-Term Care Managed Care.....	8,168
Medical Assistance - Transportation.....	-4,038
Special Pharmaceutical Services.....	-329
Intellectual Disabilities - Community Waiver Program.....	8,274
Services to Persons with Disabilities.....	12,420
Attendant Care.....	10,147
Medical Assistance - Workers with Disabilities.....	90,242
<b>Human Services Total.....</b>	<b>\$ 8,662</b>
<b>Military and Veterans Affairs</b>	
Amputee and Paralyzed Veterans Pension.....	\$ 1,043
<b>TOTAL STATE SUPPLEMENTALS.....</b>	<b>\$ 81,290</b>
<b>FEDERAL SUPPLEMENTALS</b>	
<b>Executive Offices</b>	
Information Sharing Initiative.....	\$ 246
<b>Corrections</b>	
SABG - Drug and Alcohol Programs.....	\$ 115
<b>Human Services</b>	
Early Head Start Expansion Program.....	\$ 5,562
ARRA - Health Information Technology.....	9,200
Medical Assistance - Inpatient.....	55,186
Medical Assistance - Long-Term Care.....	29,120
Medical Assistance - Home & Community-Based Services.....	25,612
Medical Assistance - Critical Access Hospitals.....	269
Child Welfare - Title IV-E.....	2,000
Child Welfare Training and Certification.....	1,200
Family Violence Prevention Services.....	81
Medical Assistance - Attendant Care.....	11,742
Medical Assistance - Workers with Disabilities.....	97,005
<b>Human Services Total.....</b>	<b>\$ 236,977</b>
<b>TOTAL FEDERAL SUPPLEMENTALS.....</b>	<b>\$ 237,338</b>
<b>TOTAL SUPPLEMENTALS.....</b>	<b>\$ 318,628</b>

## STATE FUNDS BY DEPARTMENT

The following is a summary, by department, of 2013-14 actual expenditures, the 2014-15 amounts available and the 2015-16 amounts budgeted as presented in the General Fund Budget.

	(Dollar Amounts in Thousands)		
	2013-14 Actual	2014-15 Available	2015-16 Budget
Governor's Office.....	\$ 6,429	\$ 6,508	\$ 6,498
Executive Offices.....	168,454	172,893	183,398
Lieutenant Governor's Office.....	1,327	1,383	1,629
Attorney General.....	87,290	92,289	95,517
Auditor General.....	44,779	44,864	49,080
Treasury.....	1,116,847	1,145,536	1,218,228
Agriculture.....	123,772	126,892	129,472
Civil Service Commission.....	1	1	1
Community and Economic Development .....	229,621	204,016	282,434
Conservation and Natural Resources.....	27,114	14,527	34,216
Corrections.....	1,997,676	2,116,548	2,263,520
Drug and Alcohol Programs.....	41,702	41,860	47,351
Education*.....	11,114,437	11,563,865	11,211,119
eHealth Partnership Authority.....	2,000	1,850	1,500
Emergency Management Agency.....	22,960	14,641	12,671
Environmental Protection**.....	127,931	141,488	149,375
Ethics Commission.....	1,868	2,090	2,153
General Services.....	115,229	120,306	126,599
Health.....	189,698	199,945	204,221
Health Care Cost Containment Council.....	2,683	2,710	2,710
Higher Education Assistance Agency.....	386,475	391,475	407,066
Historical and Museum Commission.....	19,293	20,944	21,569
Housing Finance Agency.....	-	-	15,000
Human Services.....	11,045,132	11,217,068	11,907,895
Insurance.....	114,845	117,585	37,527
Labor and Industry.....	70,940	71,368	85,872
Military and Veterans Affairs.....	117,911	120,927	132,934
Probation and Parole Board.....	141,470	156,328	172,456
Revenue***.....	212,951	177,379	177,036
State.....	10,928	11,149	12,003
State Police.....	207,655	221,062	240,574
Transportation.....	6,382	6,013	6,160
Legislature.....	277,442	228,906	280,366
Judiciary.....	317,432	317,432	317,432
Government Support Agencies.....	44,369	35,216	48,769
GRAND TOTAL****.....	<u>\$ 28,395,043</u>	<u>\$ 29,107,064</u>	<u>\$ 29,884,351</u>

\* Includes State System of Higher Education and Thaddeus Stevens College of Technology.

\*\* Includes Environmental Hearing Board.

\*\*\* Excludes refunds.

\*\*\*\* Available year amounts exclude current year lapses.

## FEDERAL FUNDS BY DEPARTMENT

The following is a summary of Federal funds, by department, of 2013-14 actual expenditures, the 2014-15 amounts available and the 2015-16 amounts budgeted as presented in the General Fund Budget.

	(Dollar Amounts in Thousands)		
	2013-14 Actual	2014-15 Available	2015-16 Budget
Executive Offices.....	\$ 119,766	\$ 94,340	\$ 103,553
Attorney General.....	17,781	18,225	20,686
Agriculture.....	40,110	40,110	41,610
Community and Economic Development.....	196,289	204,234	214,169
Conservation and Natural Resources.....	42,598	40,753	40,753
Corrections.....	6,736	5,306	5,258
Drug and Alcohol Programs.....	68,996	77,513	78,069
Education.....	2,326,385	2,354,811	2,358,730
eHealth Partnership Authority.....	21	-	-
Emergency Management Agency.....	333,866	221,681	190,942
Environmental Protection*.....	188,909	193,145	193,075
Health.....	509,171	617,850	570,597
Health Care Cost Containment Council.....	21	-	-
Historical and Museum Commission.....	4,030	8,279	8,719
Infrastructure Investment Authority.....	250,230	213,332	170,535
Insurance.....	372,013	328,574	322,703
Labor and Industry.....	433,228	432,387	431,536
Military and Veterans Affairs.....	175,755	176,192	260,503
Probation and Parole Board.....	149	350	-
Public Utility Commission.....	4,907	3,785	3,061
Human Services.....	15,007,960	17,701,974	20,854,979
State.....	30,854	17,560	14,416
State Police.....	48,297	30,873	31,638
Transportation.....	302,133	246,864	240,288
Judiciary.....	1,516	1,629	1,130
Government Support Agencies.....	1,280	1,280	1,280
GRAND TOTAL.....	<u>\$ 20,483,001</u>	<u>\$ 23,031,047</u>	<u>\$ 26,158,230</u>

\* Includes Environmental Hearing Board.



## AUGMENTATIONS BY DEPARTMENT

The following is a summary of augmentations, by department, of 2013-14 actual expenditures, the 2014-15 amounts available and the 2015-16 amounts budgeted as presented in the General Fund Budget.

		(Dollar Amounts in Thousands)		
		2013-14	2014-15	2015-16
		Actual	Available	Budget
Executive Offices.....	\$	113,835	\$ 116,349	\$ 115,807
Attorney General*.....		15,215	15,034	15,204
Auditor General.....		11,484	13,433	13,960
Treasury.....		12,048	8,587	8,225
Agriculture.....		6,776	7,016	6,543
Civil Service Commission.....		13,635	13,583	14,480
Community and Economic Development*.....		15,328	21,347	7,080
Conservation and Natural Resources.....		56,025	54,680	54,995
Corrections.....		1,486	20,147	2,147
Drug and Alcohol Programs.....		2,568	2,478	2,503
Education*.....		6,121	232,099	7,074
Emergency Management Agency.....		539	506	506
Environmental Protection* **.....		32,177	38,115	43,155
General Services.....		39,458	41,834	42,413
Health*.....		16,009	25,964	21,497
Higher Education Assistance Agency.....		85,000	85,000	85,000
Historical and Museum Commission.....		1,121	1,095	1,171
Labor and Industry*.....		2,123	2,078	2,095
Military and Veterans Affairs.....		29,687	31,617	32,364
Probation and Parole Board.....		21,550	21,884	21,946
Public Utility Commission*.....		63,090	64,571	69,130
Public Welfare.....		2,071,504	2,233,480	2,407,970
Revenue.....		39,422	51,500	51,945
State*.....		52,811	56,058	58,201
State Police*.....		68,992	72,585	72,548
Judiciary*.....		57,048	57,048	57,048
GRAND TOTAL.....	\$	2,835,052	\$ 3,288,088	\$ 3,215,007

\* Includes funds appropriated from restricted revenues.

\*\* Includes Environmental Hearing Board.

# General Fund Revenues

## Adjustments to Revenue Estimate

On July 1, 2014, the Official Estimate for fiscal year 2014-15 was certified to be \$30,180,555,000. The adjustments detailed below take into account actual revenue collections through the first six months of the fiscal year and projected collections for the remainder of the fiscal year based on current expectations for the economy and revenue trends.

	(Dollar Amounts in Thousands)		
	2014-15 Official Estimate	Adjustments	2014-15 Revised Estimate
<b>TAX REVENUE</b>			
<b>Corporation Taxes</b>			
Corporate Net Income Tax.....	\$ 2,501,200	\$ 209,900	\$ 2,711,100
Capital Stock and Franchise Taxes.....	269,300	-47,400	221,900
Selective Business:			
Gross Receipts Tax.....	1,304,700	-22,900	1,281,800
Public Utility Realty Tax.....	37,400	-200	37,200
Insurance Premiums Tax.....	437,300	14,300	451,600
Financial Institutions Tax.....	324,000	-9,200	314,800
Other Selective Business Taxes.....	3,000	800	3,800
Total — Corporation Taxes.....	\$ 4,876,900	\$ 145,300	\$ 5,022,200
<b>Consumption Taxes</b>			
Sales and Use Tax.....	\$ 9,477,300	\$ 96,600	\$ 9,573,900
Cigarette Tax.....	938,800	-15,600	923,200
Malt Beverage Tax.....	25,400	-1,100	24,300
Liquor Tax.....	336,300	-700	335,600
Total — Consumption Taxes.....	\$ 10,777,800	\$ 79,200	\$ 10,857,000
<b>Other Taxes</b>			
Personal Income Tax.....	\$ 12,032,800	\$ -82,200	\$ 11,950,600
Realty Transfer Tax.....	447,500	-49,200	398,300
Inheritance Tax.....	934,500	65,700	1,000,200
Table Games.....	92,200	1,800	94,000
Tavern and Small Games of Chance.....	1,000	-500	500
Minor and Repealed Taxes.....	-54,000	25,600	-28,400
Total — Other Taxes.....	\$ 13,454,000	\$ -38,800	\$ 13,415,200
<b>TOTAL TAX REVENUE.....</b>	<b>\$ 29,108,700</b>	<b>\$ 185,700</b>	<b>\$ 29,294,400</b>
<b>NONTAX REVENUE</b>			
State Stores Fund Transfer.....	\$ 80,000	\$ 0	\$ 80,000
Licenses Fees and Miscellaneous:			
Licenses and Fees.....	237,600	-106,800	130,800
Miscellaneous.....	687,155	-87,555	599,600
Fines, Penalties and Interest:			
Other.....	67,100	4,600	71,700
<b>TOTAL NONTAX REVENUES.....</b>	<b>\$ 1,071,855</b>	<b>\$ -189,755</b>	<b>\$ 882,100</b>
<b>GENERAL FUND TOTAL.....</b>	<b>\$ 30,180,555</b>	<b>\$ -4,055</b>	<b>\$ 30,176,500</b>



## GENERAL FUND COMPARISON OF ACTUAL TO ESTIMATE - JUNE 2015

(\$ thousands)

REVENUE SOURCES	June Actual	June Estimated	Difference Amount	Difference Percent	YTD Actual	YTD Estimated	Difference Amount	Difference Percent
<b>TOTAL - GENERAL FUND</b>	<b>2,915,303</b>	<b>3,122,300</b>	<b>(206,997)</b>	<b>-6.6%</b>	<b>30,592,501</b>	<b>30,180,555</b>	<b>411,946</b>	<b>1.4%</b>
<b>TOTAL - TAX REVENUE</b>	<b>2,918,722</b>	<b>2,878,000</b>	<b>40,722</b>	<b>1.4%</b>	<b>29,492,319</b>	<b>29,108,700</b>	<b>383,619</b>	<b>1.3%</b>
<b>TOTAL - Corporation Taxes</b>	<b>584,967</b>	<b>513,100</b>	<b>71,867</b>	<b>14.0%</b>	<b>5,116,897</b>	<b>4,876,900</b>	<b>239,997</b>	<b>4.9%</b>
Accelerated Deposits	(6,271)	0	(6,271)		11,183	0	11,183	
Corporate Net Income	489,257	464,500	24,757	5.3%	2,811,484	2,501,200	310,284	12.4%
Capital Stock & Franchise	46,771	36,300	10,471	28.8%	241,587	269,300	(27,713)	-10.3%
Selective Business Total	55,210	12,300	42,910	348.9%	2,052,643	2,106,400	(53,757)	-2.6%
Gross Receipts	22,757	7,200	15,557	216.1%	1,261,820	1,304,700	(42,880)	-3.3%
Utility Property	94	500	(406)	-81.3%	38,157	37,400	757	2.0%
Insurance Premiums	21,810	2,900	18,910	652.1%	454,307	437,300	17,007	3.9%
Financial Institutions	10,278	1,400	8,878	634.1%	294,079	324,000	(29,921)	-9.2%
Other	271	300	(29)	-9.6%	4,279	3,000	1,279	42.6%
<b>TOTAL - Consumption Taxes</b>	<b>1,044,342</b>	<b>1,043,600</b>	<b>742</b>	<b>0.1%</b>	<b>10,779,199</b>	<b>10,777,800</b>	<b>1,399</b>	<b>0.0%</b>
Sales and Use	928,463	929,000	(537)	-0.1%	9,493,107	9,477,300	15,807	0.2%
Non-Motor Vehicle	803,718	802,600	1,118	0.1%	8,166,891	8,164,400	2,491	0.0%
Motor Vehicle	124,746	126,400	(1,654)	-1.3%	1,326,216	1,312,900	13,316	1.0%
Cigarette	87,437	85,700	1,737	2.0%	927,205	938,800	(11,595)	-1.2%
Malt Beverage	2,663	2,400	263	11.0%	24,473	25,400	(927)	-3.7%
Liquor	25,779	26,500	(721)	-2.7%	334,414	336,300	(1,886)	-0.6%
<b>TOTAL - Other Taxes</b>	<b>1,289,413</b>	<b>1,321,300</b>	<b>(31,887)</b>	<b>-2.4%</b>	<b>13,596,223</b>	<b>13,454,000</b>	<b>142,223</b>	<b>1.1%</b>
Personal Income	1,163,174	1,159,100	4,074	0.4%	12,107,376	12,032,800	74,576	0.6%
Withholding	708,011	720,300	(12,289)	-1.7%	9,071,717	9,088,500	(16,783)	-0.2%
Non-Withholding	455,163	438,800	16,363	3.7%	3,035,659	2,944,300	91,359	3.1%
Realty Transfer	44,583	48,400	(3,817)	-7.9%	413,779	447,500	(33,721)	-7.5%
Inheritance	96,607	103,100	(6,493)	-6.3%	1,002,259	934,500	67,759	7.3%
Table Games	7,683	7,200	483	6.7%	95,921	92,200	3,721	4.0%
Tavern Games	0	100	(100)	-100.0%	554	1,000	(446)	-44.6%
Minor and Repealed	(22,634)	3,400	(26,034)	-765.7%	(23,666)	(54,000)	30,334	56.2%
<b>TOTAL - NONTAX REVENUE</b>	<b>(3,418)</b>	<b>244,300</b>	<b>(247,718)</b>	<b>-101.4%</b>	<b>1,100,182</b>	<b>1,071,855</b>	<b>28,327</b>	<b>2.6%</b>
Liquor Store Profits	0	0	0		80,000	80,000	0	0.0%
Licenses, Fees & Misc. Total	5,084	252,100	(247,016)	-98.0%	950,016	924,755	25,261	2.7%
Licenses and Fees	4,544	130,600	(126,056)	-96.5%	110,082	237,600	(127,518)	-53.7%
Miscellaneous	539	121,500	(120,961)	-99.6%	839,933	687,155	152,778	22.2%
Fines, Penalties & Interest Total	(8,502)	(7,800)	(702)	-9.0%	70,167	67,100	3,067	4.6%
FP&I On Taxes	0	0	0		(0)	0	(0)	
FP&I Other	(8,502)	(7,800)	(702)	-9.0%	70,167	67,100	3,067	4.6%

## Status of Appropriations

99 Fund Indica	JX[	Functional area	Query Technical Name	YZBE_M01_Q5011	Commonwealth Pi	Empty Demarcation
Approp Fiscal		Fund	Changed At	9/21/2014 07:23:26	Functional Area	Empty Demarcation
Appropriation		Fund Source for	Status of Data	7/20/2015 04:41:07		
Appropriation		Fund Type	Current User	P00049066		
Approp Ledger		Funds center	Last Refreshed	7/20/2015 08:02:53		
Budget Detail		G/L Account	Business Area	10..99		
Budget Subtyp		Ledger	Posting Period	13		
Budget Type (B		Legis Sequence (	Fiscal Year	2014		
Budget Versior		Low Lvl of Funds	Fund Type	001		
Business area		Order	Fund	7000000000..8999999999		
Bus Area Bran		Posting period	Approp Key	Empty Demarcation		
Char of Exp for		Process (BCS)	Approp Ledger	Empty Demarcation		
CI - Avail Cntrl		SFA Sequence (f	Appropriation	Empty Demarcation		
Commitment it		SOA Seq No	Approp Fiscal Year	2014		
Cost center		WBS element	Funds centers	Empty Demarcation		
CPP Prgm Bud		Key Figures	Commitment items	Empty Demarcation		
Cst Ctr Agency			G/L Account	Empty Demarcation		
Fiscal year			Cost Centers (Selection Option	Empty Demarcation		
Fiscal year/per			Character of Expenditures	Empty Demarcation		

COPA/1000/B1/ENTR

,Apps/EAs/Cry Fwd -

\*\* See Notes tab for a description of each balance

**General Fund**  
 Budget to Actual  
 Original Budget  
 Federal Ledgers  
 June 30, 2015

Budget Detail		Budget Subtype			Budget Type (BCS)		Business area		
#	Not assigned	#	COPA/Not assigned	Apps/EAs/Cry Fwd - A	B1/1000	Appropriated	11	Corrections	\$ 5,243,000.00
							12	Labor & Industry	\$ 436,387,000.00
							13	Military & Veterans Affairs	\$ 176,692,000.00
							14	Attorney General	\$ 18,225,000.00
							16	Education	\$ 2,354,698,000.00
							17	Public Utility Commission	\$ 3,785,000.00
							19	State Department	\$ 17,560,000.00
							20	State Police	\$ 30,249,000.00
							21	Human Services	\$ 17,464,997,000.00
							24	Community & Economic Develop	\$ 203,734,000.00
							25	Probation & Parole	\$ 572,000.00
							30	Historical & Museum Commission	\$ 8,279,000.00
							31	PA Emergency Management Agency	\$ 221,681,000.00
							33	PA Infrastructure Investment	\$ 213,332,000.00
							35	Environmental Protection	\$ 194,645,000.00
							38	Conservation & Natural Resourc	\$ 45,509,000.00
							45	Legislative Misc & Commissions	\$ 1,280,000.00
							51	Supreme Court	\$ 1,629,000.00
							67	Health	\$ 617,850,000.00
							68	Agriculture	\$ 40,110,000.00
							74	Drug and Alcohol Programs	\$ 77,513,000.00
							78	Transportation	\$ 246,864,000.00
							79	Insurance	\$ 328,574,000.00
							81	Executive Offices	\$ 94,555,000.00
							84	PA eHealth Partnership Auth	\$ 17,837,000.00
							Result		\$ 22,821,800,000.00

## Status of Appropriations

99 Fund Indicator	J	Functional area	Query Technical Name	YZBE_M01_Q5011	Commonwealth Progra	Empty Demarcation
Approp Fiscal Yr		Fund	Changed At	9/21/2014 07:23:26	Functional Area	Empty Demarcation
Appropriation		Fund Source for Fund	Status of Data	1/8/2016 06:26:00		
Appropriation Key		Fund Type	Current User	P00049066		
Approp Ledger Cd	JF	Funds center	Last Refreshed	1/8/2016 12:12:01		
Budget Detail		G/L Account	Business Area	10..99		
Budget Subtype		Ledger	Posting Period	13		
Budget Type (BCS)		Legis Sequence (N)	Fiscal Year	2014		
Budget Version		Low Lvl of Funds	Fund Type	001		
Business area		Order	Fund	1000000000..3999999999		
Bus Area Branch of G		Posting period	Approp Key	Empty Demarcation		
Char of Exp for Fund		Process (BCS)	Approp Ledger	Empty Demarcation		
CI - Avail Cntrl Lvl		SFA Sequence (N)	Appropriation	Empty Demarcation		
Commitment item		SOA Seq No	Approp Fiscal Year	2014		
Cost center		WBS element	Funds centers	Empty Demarcation		
CPP Prgm Bud & CAFR		Key Figures	Commitment items	Empty Demarcation		
Cst Ctr Agency Def			G/L Account	Empty Demarcation		
Fiscal year			Cost Centers (Selection	Empty Demarcation		
Fiscal year/period			Character of Expenditure	Empty Demarcation		

**General Fund**  
Budget to Actual  
Final and Actual  
State Funds  
June 30, 2015

**\*\* See Notes tab for a description of each balance**

**,Apps/EAs/Cry Fw**

Business area		Apps/EAs/Cry Fwd - A	Est Augs - B	Actual Augs - C	Pre-Commits - D	Commitments - E	Act Expends - F	Lapses/Fed Exps - G	Available Balance	Non Aug Revs
<b>Corrections</b>	1	\$ 2,133,548,000.00	\$ 19,610,235.01	\$ (19,610,235.01)	\$ 0.00	\$ 49,006,836.81	\$ 2,057,178,983.62	\$ 0.00	\$ 46,972,414.58	\$ 0.00
<b>Labor &amp; Industry</b>	1	\$ 71,368,000.00	\$ 2,128,754.71	\$ (2,128,754.71)	\$ 47,460.98	\$ 2,240,167.13	\$ 67,514,620.80	\$ 0.00	\$ 3,694,505.80	\$ 0.00
<b>Military &amp; Veterans Affairs</b>	1	\$ 120,927,000.00	\$ 33,724,637.33	\$ (33,724,637.33)	\$ 0.00	\$ 2,630,655.50	\$ 146,637,460.36	\$ 0.00	\$ 5,383,521.47	\$ 0.00
<b>Attorney General</b>	1	\$ 92,289,000.00	\$ 14,792,723.67	\$ (14,792,723.67)	\$ 34,018.28	\$ 934,803.60	\$ 101,821,870.55	\$ 0.00	\$ 4,291,031.24	\$ 0.00
<b>General Services</b>	1	\$ 121,028,000.00	\$ 42,566,875.06	\$ (48,263,437.45)	\$ 406,024.56	\$ 1,742,904.17	\$ 151,745,369.68	\$ 0.00	\$ 15,397,139.04	\$ 0.00
<b>Education</b>	1	\$ 11,138,394,000.00	\$ 231,179,640.83	\$ (231,179,640.83)	\$ 31,463.29	\$ 37,550,039.00	\$ 11,165,827,179.68	\$ 0.00	\$ 166,164,958.86	\$ 0.00
<b>Public Utility Commission</b>	1	\$ 0.00	\$ 64,571,000.00	\$ (64,571,000.00)	\$ 63,647.10	\$ 857,250.96	\$ 54,131,814.97	\$ 0.00	\$ 9,518,286.97	\$ 0.00
<b>Revenue</b>	1	\$ 1,517,379,000.00	\$ 49,807,745.35	\$ (49,807,745.35)	\$ 0.00	\$ 3,246,554.54	\$ 1,517,984,445.71	\$ (1,031,670.03)	\$ 44,924,075.07	\$ 0.00
<b>State Department</b>	1	\$ 11,149,000.00	\$ 62,348,000.00	\$ (62,348,000.00)	\$ 36,993.38	\$ 1,604,743.10	\$ 65,934,053.92	\$ 0.00	\$ 5,921,209.60	\$ 0.00
<b>State Police</b>	2	\$ 221,062,000.00	\$ 729,868,281.61	\$ (729,868,281.61)	\$ 142,113.00	\$ 10,989,803.86	\$ 913,186,598.42	\$ 0.00	\$ 26,611,766.33	\$ 0.00
<b>Human Services</b>	2	\$ 11,281,839,000.00	\$ 2,183,260,588.43	\$ (2,183,260,588.43)	\$ 7,555,598.79	\$ 100,821,929.11	\$ 12,900,541,479.30	\$ (1,917,000.00)	\$ 454,263,581.23	\$ 0.00
<b>Community &amp; Economic Develop</b>	2	\$ 204,016,000.00	\$ 12,152,396.14	\$ (12,152,396.14)	\$ 54,536.62	\$ 34,581,637.93	\$ 173,881,237.18	\$ 0.00	\$ 7,650,984.41	\$ 0.00
<b>Probation &amp; Parole</b>	2	\$ 156,328,000.00	\$ 4,010,600.29	\$ (4,010,600.29)	\$ 274.34	\$ 826,772.74	\$ 149,731,100.37	\$ (300,000.00)	\$ 9,480,452.84	\$ 0.00
<b>Lieutenant Governor</b>	2	\$ 1,383,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,042.82	\$ 1,059,850.42	\$ 0.00	\$ 322,106.76	\$ 0.00
<b>Historical &amp; Museum Commission</b>	3	\$ 20,944,000.00	\$ 641,000.00	\$ (644,919.96)	\$ 6,035.50	\$ 168,654.47	\$ 19,916,267.40	\$ 0.00	\$ 1,497,962.59	\$ 0.00
<b>PA Emergency Management Agency</b>	3	\$ 16,155,000.00	\$ 532,642.39	\$ (532,642.39)	\$ 0.00	\$ 427,122.01	\$ 11,641,702.43	\$ 0.00	\$ 4,618,817.95	\$ 0.00
<b>Civil Service Commission</b>	3	\$ 1,000.00	\$ 13,583,000.00	\$ (13,645,846.50)	\$ 0.00	\$ 327,762.57	\$ 12,185,370.66	\$ 0.00	\$ 1,133,713.27	\$ 0.00
<b>Environmental Protection</b>	3	\$ 139,233,000.00	\$ 35,940,747.96	\$ (35,940,747.96)	\$ 57,611.60	\$ 2,883,861.23	\$ 158,830,131.36	\$ 0.00	\$ 13,402,143.77	\$ 0.00
<b>Environmental Hearing Board</b>	3	\$ 2,255,000.00	\$ 168.75	\$ (168.75)	\$ 0.00	\$ 45,546.31	\$ 2,066,121.15	\$ 0.00	\$ 143,501.29	\$ 0.00
<b>Conservation &amp; Natural Resourc</b>	3	\$ 14,527,000.00	\$ 52,072,660.02	\$ (52,072,660.02)	\$ 44,717.58	\$ 4,118,697.95	\$ 53,748,453.12	\$ (198,286.25)	\$ 8,489,505.12	\$ 0.00
<b>PA Higher Education Assistance</b>	3	\$ 391,475,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 391,475,000.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Ethics Commission</b>	4	\$ 2,090,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,911.85	\$ 1,924,491.44	\$ 0.00	\$ 139,596.71	\$ 0.00
<b>Senate</b>	4	\$ 65,613,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 55,341,982.00	\$ 0.00	\$ 10,271,008.00	\$ 0.00
<b>House of Representatives</b>	4	\$ 164,293,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 127,785,018.95	\$ 0.00	\$ 36,507,981.05	\$ 0.00
<b>Health Care Cost Containment</b>	4	\$ 2,710,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,592,629.02	\$ 0.00	\$ 117,370.98	\$ 0.00
<b>Legislative Reference Bureau</b>	4	\$ 9,250,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,668,002.38	\$ 0.00	\$ 1,581,997.62	\$ 0.00
<b>Legislative Misc &amp; Commissions</b>	4	\$ 11,192,000.00	\$ 0.00	\$ (100.50)	\$ 0.00	\$ 0.00	\$ 5,513,790.69	\$ 0.00	\$ 5,678,309.81	\$ 0.00
<b>Joint State Government Comm.</b>	4	\$ 1,010,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 991,041.64	\$ 0.00	\$ 18,958.36	\$ 0.00
<b>Legislative Budget and Finance</b>	4	\$ 1,413,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,084,992.09	\$ 0.00	\$ 328,007.91	\$ 0.00
<b>Legislative Data Processing</b>	4	\$ 9,763,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,811,904.72	\$ 0.00	\$ 4,951,095.28	\$ 0.00
<b>Air &amp; Water Pollution Control</b>	4	\$ 405,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 281,286.99	\$ 0.00	\$ 123,713.01	\$ 0.00
<b>Supreme Court</b>	5	\$ 50,090,000.00	\$ 0.00	\$ (67,031,103.64)	\$ 0.00	\$ 0.00	\$ 102,335,070.72	\$ 0.00	\$ 14,786,032.92	\$ 0.00
<b>Superior Court</b>	5	\$ 27,207,000.00	\$ 0.00	\$ (5,542,567.34)	\$ 0.00	\$ 0.00	\$ 32,424,080.55	\$ 0.00	\$ 325,486.79	\$ 0.00
<b>Courts of Common Pleas</b>	5	\$ 105,649,000.00	\$ 0.00	\$ (17,177,111.78)	\$ 0.00	\$ 0.00	\$ 122,066,059.88	\$ 0.00	\$ 760,051.90	\$ 0.00
<b>Miscellaneous Judges</b>	5	\$ 36,900,000.00	\$ 0.00	\$ 223,000.00	\$ 0.00	\$ 0.00	\$ 36,636,796.20	\$ 0.00	\$ 40,203.80	\$ 0.00
<b>Commonwealth Court</b>	5	\$ 16,536,000.00	\$ 0.00	\$ (1,699,290.01)	\$ 0.00	\$ 0.00	\$ 18,098,627.03	\$ 0.00	\$ 136,662.98	\$ 0.00
<b>Magisterial District Judges</b>	5	\$ 74,193,000.00	\$ 0.00	\$ (8,810,325.65)	\$ 0.00	\$ 0.00	\$ 82,718,313.50	\$ 0.00	\$ 285,012.15	\$ 0.00
<b>Philadelphia Municipal Court</b>	6	\$ 6,857,000.00	\$ 0.00	\$ (2,109,695.76)	\$ 0.00	\$ 0.00	\$ 8,908,954.40	\$ 0.00	\$ 57,741.36	\$ 0.00
<b>Regulatory Review Commission</b>	6	\$ 1,869,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 533,507.81	\$ 0.00	\$ 1,335,492.19	\$ 0.00
<b>Thaddeus Stevens Coll of Tech</b>	6	\$ 12,332,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,332,000.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Health</b>	6	\$ 199,945,000.00	\$ 23,034,847.60	\$ (23,034,847.60)	\$ 15,911.78	\$ 28,315,897.36	\$ 147,907,055.27	\$ (141,000.00)	\$ 46,599,983.19	\$ 0.00
<b>Agriculture</b>	6	\$ 126,892,000.00	\$ 11,718,193.07	\$ (11,718,193.07)	\$ 0.00	\$ 1,692,995.99	\$ 132,344,316.14	\$ 0.00	\$ 4,572,880.94	\$ 0.00
<b>Treasury</b>	7	\$ 1,144,487,000.00	\$ 0.00	\$ (10,611,821.53)	\$ 0.00	\$ 0.00	\$ 1,145,006,056.66	\$ 0.00	\$ 10,092,764.87	\$ 0.00
<b>Drug and Alcohol Programs</b>	7	\$ 41,860,000.00	\$ 1,866.24	\$ (1,866.24)	\$ 0.00	\$ 4,663,319.65	\$ 36,975,733.66	\$ 0.00	\$ 222,812.93	\$ 0.00
<b>Banking &amp; Securities</b>	7	\$ 0.00	\$ 7,916,000.00	\$ (7,916,000.00)	\$ 0.00	\$ 20,731.52	\$ 6,582,223.35	\$ 0.00	\$ 1,313,045.13	\$ 0.00
<b>Transportation</b>	7	\$ 6,013,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,931,000.00	\$ 0.00	\$ 82,000.00	\$ 0.00
<b>Insurance</b>	7	\$ 117,585,000.00	\$ 0.00	\$ 0.00	\$ 6,943.48	\$ 299,176.95	\$ 80,306,022.51	\$ (35,250,000.00)	\$ 1,722,857.06	\$ 0.00
<b>Executive Offices</b>	8	\$ 174,195,000.00	\$ 112,908,736.54	\$ (123,734,522.05)	\$ 418,188.02	\$ 26,080,519.65	\$ 227,832,985.23	\$ (21,000.00)	\$ 43,576,829.15	\$ 0.00
<b>PA eHealth Partnership Auth</b>	8	\$ 1,850,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,850,000.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>System of Higher Education</b>	9	\$ 412,751,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 412,751,000.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Auditor General</b>	9	\$ 44,864,000.00	\$ 13,344,537.05	\$ (13,344,537.05)	\$ 3,292.10	\$ 319,449.05	\$ 49,644,821.41	\$ 0.00	\$ 8,240,974.49	\$ 0.00
<b>Governor's Office</b>	9	\$ 6,508,000.00	\$ 0.00	\$ 0.00	\$ 6,658.52	\$ 91,716.07	\$ 5,021,203.10	\$ 0.00	\$ 1,388,222.31	\$ 0.00
<b>Overall Result</b>		<b>\$ 30,531,622,000.00</b>	<b>\$ 3,721,715,878.05</b>	<b>\$ (3,851,064,008.62)</b>	<b>\$ 8,931,688.92</b>	<b>\$ 316,516,503.90</b>	<b>\$ 32,993,240,088.44</b>	<b>\$ (38,858,956.28)</b>	<b>\$ 1,025,138,771.08</b>	<b>\$ 0.00</b>

Less: Refunds Reported in										
Business Area 18 (Fund 2001800000)		\$ (1,340,000,000.00)				\$ (9,979.33)	\$ (1,315,505,941.45)	\$ 0.00	\$ (24,484,079.22)	
<b>Total</b>		<b>\$29,191,622,000.00</b>	<b>\$3,721,715,878.05</b>	<b>\$ (3,851,064,008.62)</b>	<b>\$8,931,688.92</b>	<b>\$316,506,524.57</b>	<b>\$31,677,734,146.99</b>	<b>\$ (38,858,956.28)</b>	<b>\$1,000,654,691.86</b>	

## Status of Appropriations

99 Fund Indical	JX[	Functional area	Query Technica	YZBE_M01_Q5011	Commonwealth Prog	Empty Demarcation
Approp Fiscal \		Fund	Changed At	9/21/2014 07:23:26	Functional Area	Empty Demarcation
Appropriation		Fund Source for Fund	Status of Data	1/8/2016 05:33:34		
Appropriation K		Fund Type	Current User	P00049066		
Approp Ledger	]Purchase of Inve	Funds center	Last Refreshed	1/8/2016 11:55:23		
Budget Detail		G/L Account	Business Area	10..99		
Budget Subtyp		Ledger	Posting Period	13		
Budget Version		Legis Sequence (N)	Fiscal Year	2014		
Business area		Low Lvl of Funds	Fund Type	001		
Bus Area Bran		Order	Fund	7000000000..8999999999		
Char of Exp for		Posting period	Approp Ledger	Empty Demarcation		
CI - Avail Cntrl		SFA Sequence (N)	Appropriation	Empty Demarcation		
Commitment its		WBS element	Approp Fiscal Y	2014		
Cost center		Key Figures	Funds centers	Empty Demarcation		
CPP Prgm Bud			Commitment its	Empty Demarcation		
Cst Ctr Agency			G/L Account	Empty Demarcation		
Fiscal year			Cost Centers (S	Empty Demarcation		
Fiscal year/peri			Character of Ex	Empty Demarcation		

**General Fund**  
Budget to Actual  
Final and Actual  
Federal Ledgers  
June 30, 2015

**\*\* See Notes tab for a description of each balance**

Budget Type (E  
Process (BCS)

SOA Seq No

Business area	Appropriation Key	Apps/EAs/Cry Fwd - A	Est Augs - B	Actual Augs - C	Pre-Commits - D	Commitments - E	Act Expends - F	Lapses/Fed Exps - G	Available Balance A-C-D-E-F+G	Non Aug Revs	Budget Balance A+B-D-E-F+G
	7001300	Alien Inmates	\$ 1,350,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,350,000.00	\$ 0.00	\$ 0.00	\$ (1,350,000.00)	\$ 0.00
	7001400	SABG - D & A Program	\$ 1,965,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,850,000.00	\$ 0.00	\$ 115,000.00	\$ (491,250.00)	\$ 115,000.00
	7001700	Correctional Educatn	\$ 725,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 531,448.24	\$ 0.00	\$ 193,551.76	\$ (512,921.44)	\$ 193,551.76
	7046600	Volunteer Support	\$ 25,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 615.95	\$ 8,542.60	\$ 15,841.45	\$ (6,030.27)	\$ 15,841.45
	7071300	ChangingOffenderBeha	\$ 500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 78,510.50	\$ 171,281.83	\$ 250,207.67	\$ (154,129.33)	\$ 250,207.67
	8041900	RSAT-State Prisner	\$ 570,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 24,229.00	\$ 0.00	\$ 545,771.00	\$ 0.00	\$ 545,771.00
	8048400	JAG-Culinary Prog F	\$ 40,000.00	\$ 0.00					\$ 40,000.00		\$ 40,000.00
	8084700	St Inter Punish-Hope	\$ 131,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 81,536.29	\$ 49,447.96	\$ 15.75	\$ (49,447.96)	\$ 15.75
	8087800	PREA Compliance	\$ 185,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,543.72	\$ 500.88	\$ 182,955.40	\$ (106.38)	\$ 182,955.40
	7001800	Reed Act-Unemp Ins	\$ 6,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,000,000.00	\$ 0.00	\$ 4,000,000.00	\$ 0.00	\$ 4,000,000.00
	7001900	WIA-Dis Workers	\$ 109,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,483,104.19	\$ 35,112,416.20	\$ 72,404,479.61	\$ (34,795,493.04)	\$ 72,404,479.61
	7002000	WIA-Adult Emp & Trng	\$ 50,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,520,083.42	\$ 25,784,414.39	\$ 14,695,502.19	\$ (25,784,414.39)	\$ 14,695,502.19
	7002100	WIA-Youth Emp & Trng	\$ 52,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 16,960,415.99	\$ 26,082,646.61	\$ 8,956,937.40	\$ (26,082,646.61)	\$ 8,956,937.40
	7002200	WIA-Statewide Act	\$ 18,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,787.17	\$ 17,991,212.83	\$ (8,787.17)	\$ 17,991,212.83
	7002300	WIA-Administration	\$ 11,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 227,239.23	\$ 5,343,428.16	\$ 5,429,332.61	\$ (5,221,029.22)	\$ 5,429,332.61
	7002400	New Hires	\$ 1,581,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 285,959.21	\$ 1,278,218.98	\$ 16,821.81	\$ (1,130,204.35)	\$ 16,821.81
	7002600	TANFBG-Youth E & T	\$ 15,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,344,231.99	\$ 11,578,736.22	\$ 77,031.79	\$ (11,578,293.99)	\$ 77,031.79
	7002700	Comm Service & Corps	\$ 11,608,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,758,136.47	\$ 6,861,138.77	\$ 988,724.76	\$ (6,722,975.61)	\$ 988,724.76
	7002900	Disab Determination	\$ 133,474,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,527,419.95	\$ 107,530,541.01	\$ 15,416,039.04	\$ (103,370,197.41)	\$ 15,416,039.04
	7048000	Reed Act-EmpI Svcs	\$ 22,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 402,085.96	\$ 21,597,914.04	\$ (402,085.96)	\$ 21,597,914.04
	7036700	NEA-Grants to Arts	\$ 400,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 303,771.91	\$ 96,228.09	\$ 328,771.91	\$ (96,228.09)	\$ 96,228.09
	7036900	Fd Stmps-Prog Acct	\$ 7,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,425,152.81	\$ 0.00	\$ 1,574,847.19	\$ (4,982,179.09)	\$ 1,574,847.19
	7037000	Med Assis-Prog Acct	\$ 4,200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,993,553.61	\$ 0.00	\$ 1,206,446.39	\$ (2,428,946.38)	\$ 1,206,446.39
	7037200	TANFBG - Prog Acet	\$ 1,500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 793,218.32	\$ 0.00	\$ 706,781.68	\$ (793,218.32)	\$ 706,781.68
	7037300	Subszd Day Care Frd	\$ 905,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 466,880.20	\$ 438,119.80	\$ (466,880.20)	\$ 438,119.80
	7037600	Crn Vctms Cmp Svcs	\$ 8,500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,412.95	\$ 4,394,885.66	\$ 4,098,701.39	\$ (4,387,579.21)	\$ 4,098,701.39
	7038200	Rs Sbstrnc Ab Trt Prg	\$ 1,300,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 138,500.00	\$ 1,327.13	\$ 1,160,172.87	\$ (1,327.13)	\$ 1,160,172.87
	7038300	VOCA Admin/Operation	\$ 1,400,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,344.18	\$ 806,135.23	\$ 581,520.59	\$ (776,844.20)	\$ 581,520.59
	7038500	Violence Agnst Women	\$ 6,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,948,311.81	\$ 3,249,864.24	\$ 801,823.95	\$ (3,169,272.23)	\$ 801,823.95
	7038600	Vinc Agnst Wmn-Admn	\$ 500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,241.13	\$ 409,120.53	\$ 78,638.34	\$ (392,926.74)	\$ 78,638.34
	7038900	Pln for Jvnl Jstce	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 95,516.34	\$ 104,483.66	\$ (94,579.19)	\$ 104,483.66
	7039500	Cmbt Undrg Drkng Prg	\$ 500,000.00	\$ 0.00					\$ 500,000.00		\$ 500,000.00
	7040000	Jvl Jstc&Dlnqcy Prev	\$ 4,500,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 843,001.19	\$ 682,969.22	\$ 2,974,029.59	\$ (673,199.64)	\$ 2,974,029.59
	7100100	Adam Walsh Implement	\$ 400,000.00	\$ 0.00					\$ 400,000.00		\$ 400,000.00
	7100200	ByrneCompetitivePrgm	\$ 1,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 168,719.58	\$ 82,559.78	\$ 748,720.64	\$ (61,648.20)	\$ 748,720.64
	7101000	NSTIC Grant	\$ 225,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 49,674.33	\$ 175,325.67	\$ (49,674.33)	\$ 175,325.67
	7101100	Vision 21 State Tech	\$ 250,000.00	\$ 0.00					\$ 250,000.00		\$ 250,000.00
	7105700	Info Sharing Initiat	\$ 246,000.00	\$ 0.00					\$ 246,000.00		\$ 246,000.00
	7788000	ARRA-Broadband Tech	\$ 3,655,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,182.35	\$ 474,280.98	\$ 3,178,536.67	\$ (368,851.17)	\$ 3,178,536.67
	8049200	Childrens JusticeAct	\$ 266,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 80,376.15	\$ 184,759.85	\$ 864.00	\$ (116,385.55)	\$ 864.00
	8087500	JNET MARIS FedtrdPrn	\$ 218,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 59,970.68	\$ 9,342.43	\$ 148,686.89	\$ (9,342.43)	\$ 148,686.89
	8087600	PA Youth Survey DDAP	\$ 50,000.00	\$ 0.00					\$ 50,000.00		\$ 50,000.00
	8287000	HealthInfoTechImplGt	\$ 9,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 607,304.83	\$ 162,915.22	\$ 8,229,779.95	\$ (162,915.22)	\$ 8,229,779.95
	8754200	ARRA-HlthInfoExchnng	\$ 8,837,000.00	\$ 0.00					\$ 8,837,000.00		\$ 8,837,000.00
	Result		\$ 17,837,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 607,304.83	\$ 162,915.22	\$ 17,066,779.95	\$ (162,915.22)	\$ 17,066,779.95
Overall Result			\$ 23,104,681,000.00	\$ 0.00	\$ 0.00	\$ 1,407,719.69	\$ 655,954,464.72	\$ 17,312,329,966.19	\$ 0.00	\$ (16,925,362,854.83)	\$ 5,134,988,849.40

Actual federal expenditures - equals BW SOA current Actual Expenditures plus Pre-committments plus Commitments plus Available Balances

## FUND 001 GENERAL FUND

## FUND SUMMARY OF STATE LEDGERS BY TYPE

APPROPRIATIONS OR BALANCE CARRIED FORWARD A	ESTIMATED AUGMENTATIONS B	ACTUAL AUGMENTATIONS/ REVENUE C	LAPSES/ EXPIRATIONS D	COMMITMENTS E	EXPENDITURES F	AVAILABLE BALANCE A+C-D-E-F
CURRENT STATE APPROPRIATIONS LEDGER						
28,906,287,000.00	3,561,229,258.34	3,636,121,015.56	38,358,956.28	321,776,240.12	31,274,275,879.43	907,996,939.73
CURRENT STATE RESTRICTED APPROPRIATIONS LEDGER						
	127,157,976.95	181,614,249.80		2,218,411.43	154,763,402.73	24,632,435.64
CURRENT STATE EXECUTIVE AUTHORIZATIONS LEDGER						
1,354,051,000.00			500,000.00	12,279.33	1,326,962,970.01	26,575,750.66
CURRENT STATE EXECUTIVE AUTHORIZATIONS - RESTRICTED LEDGER						
	33,328,642.76	33,328,642.76		1,441,261.94	28,844,096.64	3,043,284.18
CURRENT STATE CONTINUING LEDGER						
271,284,000.00		100.50			208,393,739.63	62,890,360.87
TOTAL ALL CURRENT STATE LEDGERS						
30,531,622,000.00	3,721,715,878.05	3,851,064,008.62	38,858,956.28	325,448,192.82	32,993,240,088.44	1,025,138,771.08
PRIOR STATE APPROPRIATIONS LEDGER						
1,393,792,251.41		-42,779,082.80	90,049,224.20	83,884,276.20	972,594,456.00	204,485,212.21
PRIOR STATE RESTRICTED APPROPRIATIONS LEDGER						
56,056,835.98		-18,679,640.02		1,195.58	17,776,759.63	19,599,240.75
PRIOR STATE EXECUTIVE AUTHORIZATIONS LEDGER						
2,338,630.46			526,106.04		1,811,696.42	828.00
PRIOR STATE EXECUTIVE AUTHORIZATIONS - RESTRICTED LEDGER						
4,719,065.98		-2,821,464.37		122.48	860,056.35	1,037,422.78
PRIOR STATE CONTINUING LEDGER						
209,824,976.72		589,926.82	398,593.86	13,606,795.92	119,010,883.35	77,398,630.41
TOTAL ALL PRIOR STATE LEDGERS						
1,666,731,760.55		-63,690,260.37	90,973,924.10	97,492,390.18	1,112,053,851.75	302,521,334.15
RESTRICTED RECEIPTS LEDGER						
783,341,680.05		5,171,579,123.27		40,021,494.52	5,096,367,205.50	818,532,103.30
NON-BUDGETED LEDGER						
					1,661,507,536.26	-1,661,507,536.26
RESTRICTED REVENUE LEDGER						
706,730,180.13		741,003,634.14		80,286,919.78	800,136,737.08	567,310,157.41
GRAND TOTAL						
33,688,425,620.73	3,721,715,878.05	9,699,956,505.66	129,832,880.38	543,248,997.30	41,663,305,419.03	1,051,994,829.68

**COMMONWEALTH OF PENNSYLVANIA  
GENERAL FUND  
STATEMENT OF UNAPPROPRIATED SURPLUS  
JUNE 30, 2015  
(\$000)**

Unappropriated surplus, June 30, 2014			\$ 80,631
Adjustment			<u>3,114</u>
Unappropriated surplus adjusted, June 30, 2014			83,745
Revenue subject to general appropriation:			
Revenue realized	\$ 30,592,501		
Less:			
Revenue refunds	<u>1,340,000</u>	\$ 29,252,501	
Prior fiscal year lapses:			
Continuing appropriations	399		
Encumbered appropriations	<u>90,575</u>	<u>90,974</u>	<u>29,343,475</u>
Total Funds Available			29,427,220
Deduct:			
Appropriations 2014-15	29,177,571		
Executive authorizations 2014-15	<u>14,051</u>	29,191,622	
Less:			
Current fiscal year lapses		<u>38,859</u>	<u>29,152,763</u>
Preliminary unappropriated surplus, June 30, 2015			274,457
Transfer to Budget Stabilization Reserve Fund <sup>1</sup>			68,614
Unappropriated surplus, June 30, 2015			<u><u>\$ 205,843</u></u>

<sup>1</sup> In accordance with Act 91 of 2002, if at the end of a fiscal year, the Secretary of the Budget certifies a General Fund surplus, 25% of the surplus shall be deposited by the end of the next succeeding quarter into the Budget Stabilization Reserve Fund.