


**COMMONWEALTH OF PENNSYLVANIA
OFFICE OF THE BUDGET**

DATE: December 18, 2025

SUBJECT: Expenditure Symbol Notification Number 25-050

TO: Honorable Stacy Garrity
State Treasurer

FROM: Zachary Reber 
Secretary of the Budget

As amended by Act 45 of 2025, Section 1934-A(d) of the Fiscal Code requires a total of \$670,000,000 to be transferred from amounts available in special funds and restricted accounts to the General Fund during the 2025-2026 fiscal year.

An informational schedule of all transfers that will be made to implement Act 45 is shown at the end of this document.

In accordance with Section 1934-A(d), I am hereby authorizing the following executive authorizations for the period July 1, 2025 to June 30, 2026:

	<u>Amount</u>	<u>COPA Fund</u>	<u>SAP Account Code Business Area</u>	<u>SAP Fund</u>	<u>Budget Period</u>	<u>Char. Code</u>
FROM: <u>Banking Trust Fund</u>						
TO: <u>Executive Offices</u>						
Transfer to the General Fund	\$ 24,000,000	013	81	20455	2025	1
FROM: <u>Pennsylvania Infrastructure Bank</u>						
TO: <u>Executive Offices</u>						
Transfer to the General Fund	\$ 17,000,000	019	81	20441	2025	1
FROM: <u>Workers' Compensation Security Fund</u>						
TO: <u>Executive Offices</u>						
Transfer to the General Fund	\$ 325,000,000	067	81	20497	2025	1
FROM: <u>Machinery and Equipment Loan Fund</u>						
TO: <u>Executive Offices</u>						
Transfer to the General Fund	\$ 10,000,000	111	81	20456	2025	1
FROM: <u>Small Business First Fund</u>						
TO: <u>Executive Offices</u>						
Transfer to the General Fund [FA - 1000]	\$ 9,415,000	160	81	20570	2025	1

FROM: State Gaming Fund

TO: Executive Offices

Transfer to the General Fund [FA - 1000]	\$ 100,000,000	168	81	20571	2025	1
---	----------------	-----	----	-------	------	---

FROM: Insurance Regulation and Oversight Fund

TO: Executive Offices

Transfer to the General Fund	\$ 4,000,000	208	81	20449	2025	1
------------------------------	--------------	-----	----	-------	------	---

INFORMATIONAL ONLY	
Act 45 Special Fund and Restricted Account Transfers	
<u>Special Funds</u>	
Banking Trust Fund	\$24,000,000.00
Pennsylvania Infrastructure Bank	17,000,000.00
Workers' Compensation Security Fund	325,000,000.00
Machinery and Equipment Loan Fund	10,000,000.00
Small Business First Fund	9,415,000.00
State Gaming Fund	100,000,000.00
<u>Insurance Regulation and Oversight Fund</u>	<u>4,000,000.00</u>
Subtotal	\$489,415,000.00
<u>Restricted Accounts</u>	
iGaming Act 42 Local Share Account	\$175,000,000.00
Securities Operations Account	5,000,000.00
<u>Angel Investment Venture Capital Account</u>	<u>585,000.00</u>
Subtotal	\$180,585,000.00
Total Act 45 Transfers to General Fund	\$670,000,000.00

This document is available on the Office of the Budget website:
<https://www.pa.gov/en/agencies/budget.html>

c: The Honorable Timothy DeFoor
Scott Kennedy
Tammy Blymire
Jessica P. Rodic

Joseph Weber
Charles Zogby
Edward Palmer
Jen Benko