

**COMMONWEALTH OF PENNSYLVANIA  
OFFICE OF THE BUDGET**

**DATE:** March 13, 2026

**SUBJECT:** Expenditure Symbol Notification Number 25-067

**TO:** Honorable Stacy Garrity  
State Treasurer

**FROM:** Zachary Reber  
Secretary of the Budget



In accordance with Act 1A of 2021, Act 1A of 2022, Act 2 of 2022, Act 10 of 2022, Act 33 of 2023, Act 54 of 2024, and Act 45 of 2025, the following accounts are authorized from the COVID-State Fiscal Recovery restricted account for the period July 01, 2025 through June 30, 2026.

FROM:	Current Amount	Adjustment	Revised Amount	COPA Fund	SAP Account Code			Char. Code
					Business Area	SAP Fund	Fiscal Year	
FROM: <u>General Fund</u>								
TO: <u>Executive Offices</u>								
COVID-State Fiscal Recovery	\$ 0.00	\$ 0.00	\$ 0.00	001	81	87300	2020	1
COVID-SFR Transfer to General Fund	3,841,000,000.00	0.00	3,841,000,000.00	001	81	87301	2021	1
COVID-SFR Transfer to General Fund	0.00	0.00	0.00	001	81	87301	2022	1
COVID-SFR Transfer to Emergency Medical Services Operating Fund	5,000,000.00	0.00	5,000,000.00	001	81	87302	2021	1
COVID-SFR Pandemic Response	54,998,918.00	0.00	54,998,918.00	001	81	87306	2021	1
COVID-SFR Pandemic Response	1,097,000.00	0.00	1,097,000.00	001	81	87320	2022	1
COVID-SFR Pandemic Response PCCD	19,356,658.70	0.00	19,356,658.70	001	81	87312	2021	3
COVID-SFR Local Law Enforcement Support	125,491,342.86	-935,446.14	124,555,896.72	001	81	87377	2021	3
COVID-SFR Gun Violence Investigation and Prosecution	47,023,875.58	-89,380.18	46,934,495.40	001	81	87378	2021	3
COVID-SFR Violence Intervention and Prevention	74,690,570.48	-27,740.92	74,662,829.56	001	81	87379	2021	3
COVID-SFR Transfer to Unemployment Compensation Trust Fund	0.00	0.00	0.00	001	81	87382	2022	1
TO: <u>Human Services</u>								
COVID-SFR Long-Term Living Programs	\$ 0.00	\$ 0.00	\$ 0.00	001	21	87303	2021	3
COVID-SFR Pandemic Response	60,452,326.00	-300,000.00	60,152,326.00	001	21	87310	2021	3
COVID-SFR Hospital Workforce Assistance	99,280,882.76	0.00	99,280,882.76	001	21	87371	2021	3
COVID-SFR Healthcare Workforce Assistance	104,828,023.64	0.00	104,828,023.64	001	21	87372	2021	3
COVID-SFR Long-Term Living Programs	4,377,647.84	0.00	4,377,647.84	001	21	87375	2021	3
COVID-SFR Long-Term Living Programs-Beneficiary	272,849,480.92	0.00	272,849,480.92	001	21	87396	2024	3
COVID-SFR Child Care Stabilization	87,201,087.20	-1,604.25	87,199,482.95	001	21	87381	2021	3
COVID-SFR Long-Term Living Programs	186,698,034.65	0.00	186,698,034.65	001	21	87389	2022	3
COVID-SFR Long-Term Living Programs-Beneficiary	59,156,787.55	0.00	59,156,787.55	001	21	87397	2024	3
COVID-SFR Mental Health	0.00	0.00	0.00	001	21	87390	2022	3
COVID-SFR Low-Income Home Energy Assistance Program	21,250,000.00	0.00	21,250,000.00	001	21	87391	2022	3
TO: <u>State System of Higher Education</u>								
COVID-SFR State System of Higher Education	\$ 50,000,000.00	\$ 0.00	\$ 50,000,000.00	001	90	87304	2021	3
COVID-SFR State System of Higher Education	125,000,000.00	0.00	125,000,000.00	001	90	87386	2022	3
TO: <u>Community and Economic Development</u>								
COVID-SFR Pandemic Response	\$ 181,131,421.04	\$ 0.00	\$ 181,131,421.04	001	24	87307	2021	3
COVID-SFR Transfer to CFA/Water & Sewer Projects	319,754,998.00	-2,339.00	319,752,659.00	001	24	87380	2021	3
COVID-SFR Pandemic Response	1,050,000.00	0.00	1,050,000.00	001	24	87329	2022	3
COVID-SFR Whole Home Repairs Program	121,000,000.00	-3,000.00	120,997,000.00	001	24	87383	2022	3

	COVID-SFR Whole Home Repairs Program	1,718,168.64	0.00	1,718,168.64	001	24	87383	2023	3
	COVID-SFR Whole Home Repairs Program	1,281,831.36	0.00	1,281,831.36	001	24	87383	2024	3
	COVID-SFR Whole Home Repairs Program	1,000,000.00	0.00	1,000,000.00	001	24	87383	2025	3
	COVID-SFR Historically Disadvantaged Business Assistance	19,990,000.00	0.00	19,990,000.00	001	24	87384	2022	3
	COVID-SFR Transfer to CFA/Cultural & Museum Preservation Grants	14,999,493.00	-53,795.00	14,945,698.00	001	24	87385	2022	3
	COVID-SFR Low-Income Home Energy Assistance Program	3,750,000.00	0.00	3,750,000.00	001	24	87395	2022	3
TO:	<u>Housing Finance Agency</u>								
	COVID-SFR Construction Cost Relief	\$ 50,000,000.00	\$ 0.00	\$ 50,000,000.00	001	94	87305	2021	3
	COVID-SFR Development Cost Relief	150,000,000.00	0.00	150,000,000.00	001	94	87393	2022	3
	COVID-SFR Affordable Housing Construction	100,000,000.00	0.00	100,000,000.00	001	94	87394	2022	3
TO:	<u>Higher Education Assistance Agency</u>								
	COVID-SFR Pandemic Response	\$ 0.00	\$ 0.00	\$ 0.00	001	39	87308	2021	3
	COVID-SFR Student Loan Relief for Nurses	15,000,000.00	0.00	15,000,000.00	001	39	87373	2021	3
	COVID-SFR Pandemic Response	5,000,000.00	0.00	5,000,000.00	001	39	87376	2021	3
	COVID-SFR Student Loan Relief for Nurses	35,000,000.00	0.00	35,000,000.00	001	39	87387	2022	3
TO:	<u>Education</u>								
	COVID-SFR Pandemic Response	\$ 30,383,938.00	\$ -14,954.04	\$ 30,368,983.96	001	16	87309	2021	3
	COVID-SFR Pandemic Response-Higher Ed Penn State	13,442,000.00	0.00	13,442,000.00	001	16	87321	2022	3
	COVID-SFR Pandemic Response-Higher Ed University of Pittsburgh	7,743,000.00	0.00	7,743,000.00	001	16	87322	2022	3
	COVID-SFR Pandemic Response-Higher Ed Temple	7,910,000.00	0.00	7,910,000.00	001	16	87323	2022	3
	COVID-SFR Pandemic Response-Higher Ed Lincoln	758,000.00	0.00	758,000.00	001	16	87324	2022	3
TO:	<u>Labor &amp; Industry</u>								
	COVID-SFR Pandemic Response	\$ 1,200,000.00	\$ 0.00	\$ 1,200,000.00	001	12	87311	2021	3
TO:	<u>Health</u>								
	COVID-SFR Pandemic Response	\$ 13,105,823.09	\$ 0.00	\$ 13,105,823.09	001	67	87313	2021	3
	COVID-SFR Biotechnology Research	3,500,000.00	0.00	3,500,000.00	001	67	87388	2022	3
TO:	<u>Emergency Management Agency</u>								
	COVID-SFR EMS Recovery Grant Program	\$ 23,423,095.93	\$ 0.00	\$ 23,423,095.93	001	31	87374	2021	3
TO:	<u>Transportation</u>								
	COVID-SFR Highway & Safety Capital Projects	\$ 0.00	\$ 0.00	\$ 0.00	001	78	87330	2021	1
TO:	<u>Environmental Protection</u>								
	COVID-SFR Transfer to Clean Streams Fund	\$ 0.00	\$ 0.00	\$ 0.00	001	35	87350	2021	1
TO:	<u>Conservation &amp; Natural Resources</u>								
	COVID-SFR State Parks and Outdoor Recreation Program	\$ 98,792,893.00	\$ -2,842,451.00	\$ 95,950,442.00	001	38	87360	2021	3
	COVID-SFR Keystone Tree Account	8,800,000.00	0.00	8,800,000.00	001	38	87354	2022	3
TO:	<u>Corrections</u>								
	COVID-SFR State Correctional Institutions	\$ 86,794,700.84	\$ 0.00	\$ 86,794,700.84	001	11	87398	2024	2
	COVID-SFR State Correctional Institutions	10,203,264.62	4,683,507.87	14,886,772.49	001	11	87398	2025	2
TO:	<u>Legislature</u>								
	<u>Senate</u>								
	COVID-SFR Pandemic Response(R)	\$ 2,000,000.00	\$ 0.00	\$ 2,000,000.00	001	41	87325	2022	1
	COVID-SFR Pandemic Response(D)	2,000,000.00	0.00	2,000,000.00	001	41	87326	2022	1

<u>House of Representatives</u>									
	COVID-SFR Pandemic Response(R)	\$ 2,000,000.00	\$ 0.00	\$ 2,000,000.00	001	42	87327	2022	1
	COVID-SFR Pandemic Response(D)	<u>2,000,000.00</u>	<u>0.00</u>	<u>2,000,000.00</u>	001	42	87328	2022	1
	<b>TOTAL GENERAL FUND</b>	<b>\$6,574,485,263.70</b>	<b>\$ 412,797.34</b>	<b>\$ 6,574,898,061.04</b>					
FROM:	<u>Lottery Fund</u>								
TO:	<u>Revenue</u>								
	COVID-SFR Property Tax and Rent Rebate	\$ 140,000,000.00	\$ 0.00	\$ 140,000,000.00	002	18	87392	2022	1
FROM:	<u>Motor License Fund</u>								
TO:	<u>Transportation</u>								
	COVID-SFR Highway & Safety Capital Projects	\$ 279,000,000.00	\$ 0.00	\$ 279,000,000.00	010	78	87331	2021	1
FROM:	<u>Pennvest Water Pollution Control Revolving Fund</u>								
TO:	<u>Pennvest</u>								
	COVID-SFR Clean Water Procurement Program	\$ 21,999,999.87	\$ 0.00	\$ 21,999,999.87	109	33	87352	2022	3
FROM:	<u>Acid Mine Drainage-Abatement &amp; Treatment Fund</u>								
TO:	<u>Environmental Protection</u>								
	COVID-SFR Acid Mine Drainage Abatement & Treatment	\$ 4,400,000.00	\$ -28,522.68	\$ 4,371,447.32	131	35	87355	2022	1
FROM:	<u>Nutrient Management Fund</u>								
TO:	<u>Environment Protection</u>								
	COVID-SFR NM Ed Research & Technical Assistance	\$ 3,280,000.00	\$ 0.00	\$ 3,280,000.00	152	35	87356	2022	1
TO:	<u>Agriculture</u>								
	COVID-SFR NM Planning, Grants & Technical Assistance	\$ 15,945,097.66	\$ 0.00	\$ 15,945,097.66	152	68	87357	2022	1
	COVID-SFR NM Planning, Grants & Technical Assistance	179,296.94	0.00	179,296.94	152	68	87357	2023	1
	COVID-SFR NM Planning, Grants & Technical Assistance	489,339.88	0.00	489,339.88	152	68	87357	2024	1
FROM:	<u>School Safety and Security Fund</u>								
TO:	<u>Education</u>								
	COVID-SFR School Based Mental Health Training & Pathways to Certification	\$ 4,669,297.75	\$ -9.15	\$ 4,669,288.60	223	16	87341	2023	3
TO:	<u>Higher Education Assistance Agency</u>								
	COVID-SFR School Based Mental Health Internship Grant Program	\$ 5,000,000.00	\$ 0.00	\$ 5,000,000.00	223	39	87342	2023	3
TO:	<u>Commission on Crime and Delinquency</u>								
	COVID-SFR School Mental Health Grants	\$ 86,185,231.12	\$ -384,210.51	\$ 85,801,020.61	223	81	87340	2023	3
FROM:	<u>Clean Streams Fund</u>								
TO:	<u>Environment Protection</u>								
	COVID-SFR Storm Water Managements Grants	\$ 2,919,912.42	\$ 0.00	\$ 2,919,912.42	230	35	87353	2022	3
TO:	<u>Agriculture</u>								
	COVID-SFR SCC Agriculture Conservation Assistance Program	\$ 151,143,133.85	\$ -55.00	\$ 151,143,078.85	230	68	87351	2022	3
	COVID-SFR SCC Agriculture Conservation Assistance Program	962,606.29	0.00	962,606.29	230	68	87351	2023	3
	COVID-SFR SCC Agriculture Conservation Assistance Program	598,918.92	0.00	598,918.92	230	68	87351	2024	3
	COVID-SFR SCC Agriculture Conservation Assistance Program	70,000.00	0.00	70,000.00	230	68	87351	2025	3
	<b>GRAND TOTAL</b>	<b>\$ 7,291,328,098.40</b>	<b>\$ 0.00</b>	<b>\$ 7,291,328,098.40</b>					

INFORMATIONAL ONLY		
COVID-SFR Pandemic Response Grand Totals Act 1A of 2021		
BA 81 87306	COVID-SFR Pandemic Response	-1,082.00
BA 81 87306	COVID-SFR Pandemic Response Union Payment / LLLF791	50,000,000.00
BA 81 87306	COVID-SFR Pandemic Response SSHE / LLLF792	5,000,000.00
BA 24 87307	COVID-SFR Pandemic Response	181,131,421.04
BA 39 87308	COVID-SFR Pandemic Response	0.00
BA 16 87309	COVID-SFR Pandemic Response	30,368,983.96
BA 21 87310	COVID-SFR Pandemic Response	60,152,326.00
BA 12 87311	COVID-SFR Pandemic Response	1,200,000.00
BA 81 87312	COVID-SFR Pandemic Response PCCD	19,356,658.70
BA 67 87313	COVID-SFR Pandemic Response	13,105,823.09
BA 39 87376	COVID-SFR Pandemic Response	5,000,000.00
		365,314,130.79
Act 54 of 2024 Transfer to DOC		6,158,180.17
Act 45 of 2025 Transfer to DOC		527,689.04
COVID-SFR Pandemic Response Appropriation Total \$372M		372,000,000.00

INFORMATIONAL ONLY		
COVID-SFR Transfer to Clean Streams Fund		
FT230 BA 68 87351	COVID-SFR SCC Agriculture Conservation Assist Program BP22	151,143,078.85
FT230 BA 68 87351	COVID-SFR SCC Agriculture Conservation Assist Program BP23	962,606.29
FT230 BA 68 87351	COVID-SFR SCC Agriculture Conservation Assist Program BP24	598,918.92
FT230 BA 68 87351	COVID-SFR SCC Agriculture Conservation Assist Program BP25	70,000.00
FT109 BA 33 87352	COVID-SFR Clean Water Procurement Program	21,999,999.87
FT230 BA 35 87353	COVID-SFR Storm Water Management Grants	2,919,912.42
FT001 BA 38 87354	COVID-SFR Keystone Tree Account	8,800,000.00
FT131 BA 35 87355	COVID-SFR Acid Mine Drainage Abatement & Treatment	4,371,447.32
FT152 BA 35 87356	COVID-SFR NM Ed Research & Technical Assistance	3,280,000.00
FT152 BA 68 87357	COVID-SFR NM Planning, Grants & Technical Assistance BP22	15,945,097.66
FT152 BA 68 87357	COVID-SFR NM Planning, Grants & Technical Assistance BP23	179,296.94
FT152 BA 68 87357	COVID-SFR NM Planning, Grants & Technical Assistance BP24	489,339.88
		210,759,728.15
Act 54 of 2024 Transfer to DOC		9,195,757.73
Act 45 of 2025 Transfer to DOC		44,514.12
COVID-SFR Transfer to Clean Streams Fund Total \$220M		220,000,000.00

INFORMATIONAL ONLY		
COVID-SFR Pandemic Response Grand Totals Act 1A of 2022		
BA 81 87320	COVID-SFR Pandemic Response	1,097,000.00
BA 16 87321	COVID-SFR Pandemic Response-Higher Ed Penn State	13,442,000.00
BA 16 87322	COVID-SFR Pandemic Response-Higher Ed University of Pittsburgh	7,743,000.00
BA 16 87323	COVID-SFR Pandemic Response-Higher Ed Temple	7,910,000.00
BA 16 87324	COVID-SFR Pandemic Response-Higher Ed Lincoln	758,000.00
BA 41 87325	COVID-SFR Pandemic Response-Senate R	2,000,000.00
BA 41 87326	COVID-SFR Pandemic Response-Senate D	2,000,000.00
BA 42 87327	COVID-SFR Pandemic Response-House R	2,000,000.00
BA 42 87328	COVID-SFR Pandemic Response-House D	2,000,000.00
BA 24 87329	COVID-SFR Pandemic Response	1,050,000.00
		40,000,000.00
COVID-SFR Pandemic Response Appropriation Total \$40M		40,000,000.00

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  
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Joseph Weber  
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