


**COMMONWEALTH OF PENNSYLVANIA
OFFICE OF THE BUDGET**

DATE: June 22, 2026
SUBJECT: Expenditure Symbol Notification Number 25-097
TO: Honorable Stacy Garrity
 State Treasurer
FROM: Zachary Reber 
 Secretary of the Budget

The nonbudgeted expenditure symbols identified below are hereby established for mandatory public health and safety programs in the General Fund for the Department of Education. The accounts are authorized as available during the fiscal year July 1, 2025 to June 30, 2026.

The accounts will be utilized to continue programs and services for federally mandated programs, including both the legally required state and federal shares of those programs, when there is insufficient spending authority available in the original state and/or federal appropriation. Insufficient spending authority can exist at any time during any given fiscal year due to the timing of the receipt of refunds and/or actual augmenting revenues, or due to delay (or failure) in the enactment of supplemental appropriation authority. The accounts will not be utilized for required mandated program activity during any budget impasse.

The Commonwealth Court has held that because of the supremacy of federal law over the Pennsylvania Constitution and state law, certain federal welfare and assistance programs must be funded and because the state share of such programs is integrated with the federal payments, payments must be made whether an appropriation exists or not. *Knoll v. White*, 595 A. 2d 665 (Pa. Cmwlth 1991).

Upon determination by the Commonwealth that the original mandated appropriation amounts have been depleted beyond any meaningful authority balance, costs are to be transferred from the original state and/or federal appropriations to the nonbudgeted expenditure symbols to meet the mandated program requirements on a timely basis. These adjustments will be proactive to restore spending authority in the original appropriations to maintain efficient and effective cash management of the mandated programs.

As the mandated appropriations receive additional monies through refunds, revenues, or supplemental spending authority which restores the original mandated appropriation balances to a meaningful authority balance, the costs applied to the nonbudgeted expenditure symbols will then to be returned to the original state and/or federal appropriations. If the original mandated appropriation spending authority within the fiscal year is ultimately insufficient, costs are returned to the subsequent year state and/or federal appropriations.

The nonbudgeted expenditure symbols identified for the process of managing the mandated program activity as identified herein are as follows:

From: General Fund

To: Education

<u>SAP Fund Name</u>	<u>COPA Fund</u>	<u>Business Area</u>	<u>SAP Fund</u>	<u>Original Source</u>
School Food Services	001	16	54087	10087 (S)

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
 Christopher Bonifanti
 Jen Benko