

GENERAL FUND FINANCIAL STATEMENT
HOUSE BILL 2400, PRINTER'S NO. 3765
FY2026-27 GENERAL FUND APPROPRIATIONS

(amounts in thousands)

	<u>2024-25</u> <u>Actual</u>		<u>2025-26</u> <u>Available</u>		<u>2026-27</u> <u>Budget</u>	
1 BEGINNING BALANCE	\$6,632,089		\$4,155,630		\$2,461,066	
2 Adjustment to Beginning Balance.....	\$74,000		\$64,250		-	
3 Adjusted Beginning Balance.....	\$6,706,089		\$4,219,880		\$2,461,066	
4 REVENUES:						
5 Base Revenue Estimate.....	\$46,087,400		\$47,787,600		\$50,105,100	
6 Amount Over / (Under) Estimate.....	\$320,991		\$1,138,092			
6.1 <i>Annual Debt Service Transfers</i>						
6.2 Cigarette Tax - Transfer to Tobacco Settlement Fund.....					(\$115,300)	
6.3 PIT - Transfer to Environmental Stewardship Fund.....					(\$1,900)	
7 Actual / Estimated Revenues.....	\$46,408,391	2.1%	\$48,925,692	5.4%	\$49,987,900	2.2%
8 Revenue Modifications and Transfers:						
8.1 Innovate in PA 2.0.....					\$0	
8.2 Special Fund Interest Transfer.....					\$580,000	
9 Total Revenue Modifications and Transfers	\$0		\$0		\$580,000	
10 Subtotal Actual / Official Estimated Revenues	\$46,408,391	2.1%	\$48,925,692	5.4%	\$50,567,900	3.4%
11 Refund Reserve	(\$2,251,600)		(\$2,494,500)		(\$2,575,000)	
12 Total Revenue	\$44,156,791		\$46,431,192		\$47,992,900	
13 Prior-Year Lapses.....	\$1,115,600		\$835,550		\$410,000	
14 Total Funds Available	\$51,978,480	-0.5%	\$51,486,622	-0.9%	\$50,863,966	-1.2%
15 EXPENDITURES:						
16 Appropriations.....	\$47,674,974		\$50,157,265		\$53,262,046	
16a Less: Adjustments to Governor's Proposal.....	-		-		(\$1,091,767)	
17 Supplemental Appropriations.....	\$147,876		\$189,291		-	
17a Impact of Cycle Rolls.....	\$0		(\$1,321,000)		(\$1,321,000)	
18 Total Appropriations.....	\$47,822,850	5.2%	\$49,025,556	2.5%	\$50,849,279	3.7%
19 Less: Enhanced FMAP						
20 Total State Appropriations.....	\$47,822,850		\$49,025,556		\$50,849,279	
21 Current Year Lapses.....						
22 Total Expenditures	\$47,822,850		\$49,025,556		\$50,849,279	
23 Preliminary Balance.....	\$4,155,630		\$2,461,066		\$14,687	
24 Less: Transfer to Budget Stabilization Reserve Fund.....						
24.1 Plus: Transfer from Budget Stabilization Fund.....						
25 ENDING BALANCE	\$4,155,630		\$2,461,066		\$14,687	