GENERAL FUND FINANCIAL STATEMENT

HOUSE BILL 2400 (AS AMENDED BY A04172)

FY2026-27 GENERAL FUND APPROPRIATIONS

(amounts in thousands)

		2024-25 Actual		2025-26 Available		2026-27 Budget	
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		$50,104,100	
6	Amount Over / (Under) Estimate	$320,991		$1,138,092			
6.1	*Annual Debt Service Transfers*						
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%*	$49,986,900	*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%*	$50,566,900	*3.4%*
11	Refund Reserve	($2,251,600)		($2,494,500)		($2,575,000)	
12	**Total Revenue**	$44,156,791		$46,431,192		$47,991,900	
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%***	**$50,862,966**	***-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		$13,687	
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**		**$13,687**	