

Budget Printout Notes

About the Printout

The **printout** is a spreadsheet that lists all appropriations authorized and/or proposed to be authorized under the General Appropriation Act(s) (GAA), and non-preferred appropriation acts. Also included are certain executive authorizations, which are approvals by the governor to spend money, based on a previous blanket statutory action of the General Assembly.

The printout is organized according to the structure of the GAA, first by fund and then by department. The **General Fund** is the largest fund and is usually the subject of most interest. In a full version of the printout, the General Fund appears first, followed by smaller funds shown below, following the order of the bill:

Lottery Fund	Ben Franklin Technology Development Authority Fund
Tobacco Settlement Fund	Oil and Gas Lease Fund
Judicial Computer System Augmentation Account	Home Improvement Account
Emergency Medical Services Operating Fund	Cigarette Fire Safety and Firefighter Protection Act Enforcement Fund
State Stores Fund	Commonwealth Financing Authority Debt Service Restricted Account
Motor License Fund	Energy Conservation and Assistance Fund
Aviation Restricted Revenue Account	Insurance Regulation and Oversight Fund
Hazardous Material Response Fund	PA Racehorse Development Restricted Receipt Account
Milk Marketing Fund	Justice Reinvestment Fund
Home Investment Trust Fund	Multimodal Transportation Fund
Tuition Account Guaranteed Savings Program Fund	State Racing Fund
Banking Department Fund	ABLE Savings Program Fund
Firearms Records Check Fund	

The printout contains columns showing actual, estimated or proposed appropriations by fiscal year. Often, three fiscal years are shown and are referred to as the actual year, the available year, and the budget year.

Actual Year	The fiscal year most recently ended. Actual data reflects supplemental appropriations that increase spending authority, lapses of unspent funds back to the General Fund, and other adjustments made within the year as required by statute.
Available Year	The fiscal year within which the commonwealth currently is operating. Available data reflects the most recently enacted appropriations and does not reflect <u>proposed</u> supplemental appropriations or budgetary freezes. Proposed supplemental appropriations are summarized separately, and a revised or combined column will show the estimated net changes if supplemental appropriations are enacted.

Budget Year The upcoming fiscal year for which the General Assembly has not yet enacted legislation. Budget year data is based on a proposal, like the governor’s executive budget or a budget bill under consideration in the General Assembly.

General Fund

- The agencies largely appear in alphabetical order, although certain agencies are grouped together based on subject (i.e., the Pennsylvania State System of Higher Education follows the Department of Education; Probation and Parole follows Department of Corrections).
- At the beginning of the General Fund section, the elected row offices appear in the following order:

Governor’s Office	Attorney General
Executive Offices	Auditor General
Lieutenant Governor’s Office	Treasurer

- Toward the end of the General Fund section, after Transportation, the entities listed below appear in the following order:

State Police	Health Care Cost Containment Council
Civil Service Commission	State Ethics Commission
Emergency Management (PEMA)	Public Utility Commission
Historical and Museum Commission	Judiciary
Infrastructure Investment Authority	Senate
State Environmental Hearing Board	House of Representatives
PA Probation and Parole Board	Government Support Agencies

Although they are not appropriated as part of the GAA, non-preferred appropriations are listed with the relevant department. The Department of Agriculture section includes non-preferred appropriations for veterinarian activities (University of Pennsylvania) and the non-preferred appropriations to the state-related universities (Penn State University, University of Pittsburgh, Temple University, and Lincoln University) follows the Department of Education.

The 2017/18 executive budget proposes to consolidate several agencies into new agencies. Corrections and Probation and Parole are proposed to merge into the new Department of Criminal Justice. Aging, Health, Human Services and Drug and Alcohol Programs are proposed to merge into the new Department of Health and Human Services. Some appropriations are moved in their entirety to the new department, while others are consolidated into new appropriations or eliminated. **Where possible, our printout moves the appropriation and its history to the new location to facilitate comparisons among years. However, this changes the agency subtotals from how they were appropriated in prior years.**

Terms and Definitions

Some terms and definitions are helpful to understand the types of appropriations included within the printout, especially the General Fund.

There are two basic types of appropriations, preferred appropriations and non-preferred appropriations.

- **Preferred Appropriations** reflect the large majority of appropriations and are expenditure authorizations that require only a majority vote of those elected to the General Assembly. Most often, they are contained within the GAA. Unless otherwise noted in the printout, the appropriation listed is a preferred appropriation.
- **Non-Preferred Appropriations** are appropriations to charitable or educational institutions not under the absolute control of the commonwealth. They require an affirmative vote of two-thirds of the General Assembly and are noted with an “N” on the printout in a column next to name of the appropriation. Non-preferred appropriations are contained in separate bills apart from the General Appropriations Act.

Executive authorizations are authorizations approved by the governor to spend money based on a previous blanket statutory action of the General Assembly. Examples include tax note expenses and interest on tax note expenses. These authorizations are noted with an “EA” on the printout in the column immediately to the right of the name of the appropriation.

Supplemental Appropriations are additional appropriations or adjustments which increase or decrease spending authority passed after the enactment of a General Appropriations Act. They are noted with “Sup” on the printout in an additional column to the right of the name of the appropriation. Supplemental appropriations usually are accounted for in the available year (customarily the fiscal year in which a fund is currently operating).

Federal Funds are appropriated as part of the General Appropriations Act. These appropriations are noted with an “F” in a column to the right of the name of the appropriation on the printout.

Abbreviations Used

F	Federal Funds	EA	Executive Authorization
S	State Funds	N	Non-Preferred Appropriation
Sup	Proposed supplemental appropriation for available year		