



INDEPENDENT FISCAL OFFICE

March 8, 2019

The Honorable Patrick M. Browne
Chair, Senate Appropriations Committee
281 Main Capitol Building
Harrisburg, PA 17120

Dear Senator Browne:

At the recent budget hearing for the Independent Fiscal Office (IFO), Senator Phillips-Hill requested an update to a February 12, 2018 report on the receipts and disbursements of certain special funds and information on how Pennsylvania compares to other states with regard to the use of special funds. In addition, Senator Scavello asked about the proposed ambulatory surgical center assessment for the Department of Human Services (DHS).

In response to Senator Phillips-Hill's request, this letter provides the following data:

- The most recent estimates for selected special fund disbursements based on FY 2018-19 financial statements published in the Governor's Executive Budget 2019-20 released on February 5, 2019. (See Table 1.)¹
- A six-year summary of receipts and disbursements for the selected special funds. The data include FY 2013-14 through FY 2017-18 for actual receipts and disbursements along with the most recent estimates for FY 2018-19. (See Table 2.)¹
- A three-year comparison of available and actual disbursements for selected special funds from FY 2015-16 through FY 2017-18. (See Table 3.)¹
- FY 2016-17 state expenditures by state and by fund type as published by the National Association of State Budget Officers (NASBO). (See Table 4.)
- The General Fund percentage of state spending for border states and like-size states. (See Tables 5 and 6).

¹ Reporting for special fund spending differs based on the year being reported. Special fund disbursements for actual years are reported on a cash basis, while the estimate for the current fiscal year (listed as the "available year" in the financial statement) typically includes a budgeted amount for the current fiscal year plus unspent funds from prior fiscal years. This practice helps ensure that current commitments and encumbrances are reflected in the fund's ending balance.

Please note that the data presented in Tables 1 through 3 adjusts for transfers between the selected special funds to avoid double counting receipts and disbursements. For example, in FY 2017-18 the \$11 million transfer from the Environmental Stewardship Fund to the Agricultural Conservation Easement Purchase (ACEP) Fund is included in the ACEP Fund receipts and disbursements.

It should also be noted that special fund disbursements in some cases include transfers to the General Fund as required or authorized by statute. For example, State Stores Fund disbursements in FY 2017-18 included the \$185.1 million transfer of liquor store profits as well as \$526.9 million in transfers of liquor sales taxes to the General Fund. The summary data below show amounts transferred to the General Fund from the selected special funds by fiscal year:

<u>Fiscal Year</u>	<u>Liquor Sales Taxes</u>	<u>Liquor Store Profits</u>	<u>All Other Transfers to the GF</u>	<u>Total</u>
2013-14	\$454,062	\$80,000	\$0	\$534,062
2014-15	472,162	80,000	210,000	762,162
2015-16	491,936	100,000	0	591,936
2016-17	512,807	216,696	46,500	776,003
2017-18	526,933	185,100	86,207	798,240

In evaluating the data presented in Tables 4 through 6, it is important to note that states do not report the breakdown of expenditures between the General Fund and other state funds in a consistent manner. Transfers of general revenues to other state funds may be included under the General Fund or as expenditures from other state funds. For example, Michigan designates significant portions of general revenue to special funds dedicated to specific purposes such as education. As a result, Michigan reports a relatively high amount of expenditures from other state funds. In contrast, Illinois transfers significant amounts of general revenues to other funds designated for specific purposes such as education and human services, but reports these expenditures under the General Fund category.

In response to Senator Scavello's question, the administration estimates the proposed ambulatory surgical center assessment will generate \$12.5 million for the Department of Human Services (DHS) budget in FY 2019-20. Under federal regulations, assessments on providers must be broad-based, uniform and cannot include a "hold harmless" arrangement. Therefore, the proposed assessment will apply to all ambulatory surgical centers and the rate will be the same across all providers, unless the state applies for and CMS grants a waiver to either of those provisions.

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Thank you for the opportunity to provide additional information in response to these inquiries. Please do not hesitate to contact me if you or any member of the committee have questions regarding this information. Per the policy of the IFO, this letter will be posted to the office website three days after transmittal to your office.

Sincerely,



Matthew J. Knittel

Director, Independent Fiscal Office

Enclosures

cc: The Honorable Kristin Phillips-Hill
The Honorable Mario M. Scavello

Table 1 - Special Fund Disbursements for FY 2018-19

Primary Agency	Fund Name	Available
Agriculture	Agricultural Conservation Easement	\$41,617
	Racing	62,995
	State College Experimental Farm	0
Attorney General	Cigarette Fire Safety	50
Auditor General	Fire Insurance	68,521
	Municipal Pension	301,730
Banking and Securities	Banking	28,346
Community & Economic Development	Ben Franklin Technology Development	25,034
	Local Government Capital Project Loan	1,100
	Machinery and Equipment Loan	48,600
	Minority Business Development	2,590
	Municipalities Financial Recovery	7,806
	Small Business First	34,456
Conservation & Natural Resources	Keystone Recreation, Park & Cons.	250,921
Corrections - Criminal Justice	Manufacturing Fund	104,616
Drug and Alcohol	Substance Abuse Education	8,300
Education	Property Tax Relief	766,200
	State School Fund	0
Environmental Protection	Coal Lands Improvement	175
	Conservation District	8,701
	Environmental Education	1,520
	Environmental Stewardship ¹	204,032
	Hazardous Sites Cleanup ¹	54,795
	Industrial Sites Cleanup	11,779
	Industrial Sites Environmental Assess ²	381
	Recycling	65,296
Executive Offices	Justice Reinvestment	392
Historical and Museum	Historical Preservation	4,165
Insurance	Insurance Regulation & Oversight	31,575

Primary Agency	Fund Name	Available
Labor and Industry	Job Training	\$0
	Rehabilitation Center	23,155
Liquor Control Board	State Stores	2,742,307
Military and Veterans Affairs	State Treasury Armory	1,710
PA Emergency Management	911 Fund	330,305
	Volunteer Companies Loan	20,000
PA Higher Education Assistance	Higher Education	436,730
Transportation	Multimodal Transportation	376,363
	PA Infrastructure Bank	60,000
	Public Transportation Trust	1,761,800
Various-Other	PA eHealth Partnership	0
	State Gaming	1,012,592
	Tobacco Settlement	672,493
	Solid Waste-Resource Recovery Dev.	0
Total		9,573,148

Note: dollar amounts in thousands. Special fund disbursements for the current fiscal year (listed as the "available" year in the financial statement) include a budgeted amount for the current fiscal year plus unspent funds from prior fiscal years. This practice helps ensure that current commitments and encumbrances are reflected in the fund's ending balance.

¹ Transfers to other special funds included in this analysis have been subtracted to avoid double counting.

² The Industrial Sites Environmental Assessment Fund is not included in the special funds section of the Governor's Executive Budget.

Source: Governor's Executive Budget 2019-20, pp. H1 - H98.

Table 2 - Receipt and Disbursement History for Selected Special Funds

	13-14 <u>Actual</u>	14-15 <u>Actual</u>	15-16 <u>Actual</u>	16-17 <u>Actual</u>	17-18 <u>Actual</u>	18-19 <u>Available</u>
Total - Selected Special Funds						
Receipts	\$6,872,459	\$7,397,058	\$7,847,771	\$7,963,336	\$8,208,246	\$8,386,193
Disbursements	<u>6,773,831</u>	<u>7,526,003</u>	<u>7,493,584</u>	<u>7,801,958</u>	<u>8,037,508</u>	<u>9,573,148</u>
Difference	98,628	-128,945	354,187	161,378	170,738	-1,186,955
911 Fund						
Receipts	117,449	118,950	258,126	312,896	315,734	314,275
Disbursements	<u>120,547</u>	<u>113,736</u>	<u>222,350</u>	<u>289,504</u>	<u>314,500</u>	<u>330,305</u>
Difference	-3,098	5,214	35,776	23,392	1,234	-16,030
Agricultural Conservation Easement Purchase Fund						
Receipts	28,997	30,077	31,233	36,467	37,118	36,087
Disbursements	<u>33,711</u>	<u>23,833</u>	<u>29,459</u>	<u>31,012</u>	<u>36,141</u>	<u>41,617</u>
Difference	-4,714	6,244	1,774	5,455	977	-5,530
Banking Department Fund						
Receipts	21,283	23,062	25,738	27,726	31,602	28,749
Disbursements	<u>18,658</u>	<u>19,674</u>	<u>19,179</u>	<u>19,849</u>	<u>40,894</u>	<u>28,346</u>
Difference	2,625	3,388	6,559	7,877	-9,292	403
Ben Franklin Technology Development Authority Fund						
Receipts	16,346	17,727	45,778	46,530	47,408	19,070
Disbursements	<u>21,070</u>	<u>16,154</u>	<u>41,726</u>	<u>37,480</u>	<u>36,943</u>	<u>25,034</u>
Difference	-4,724	1,573	4,052	9,050	10,465	-5,964
Cigarette Fire Safety and Firefighter Protection Act Enforcement Fund						
Receipts	13	101	20	23	118	30
Disbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>154</u>	<u>50</u>
Difference	13	101	20	23	-36	-20
Coal Lands Improvement Fund						
Receipts	6	5	9	21	37	50
Disbursements	<u>0</u>	<u>0</u>	<u>43</u>	<u>13</u>	<u>581</u>	<u>175</u>
Difference	6	5	-34	8	-544	-125
Conservation District Fund						
Receipts	7,135	7,132	7,163	7,227	7,326	7,468
Disbursements	<u>5,315</u>	<u>7,136</u>	<u>6,742</u>	<u>7,089</u>	<u>7,230</u>	<u>8,701</u>
Difference	1,820	-4	421	138	96	-1,233

	13-14 <u>Actual</u>	14-15 <u>Actual</u>	15-16 <u>Actual</u>	16-17 <u>Actual</u>	17-18 <u>Actual</u>	18-19 <u>Available</u>
Environmental Education Fund						
Receipts	\$662	\$666	\$1,139	\$851	\$1,208	\$1,230
Disbursements	<u>963</u>	<u>681</u>	<u>665</u>	<u>855</u>	<u>913</u>	<u>1,520</u>
Difference	-301	-15	474	-4	295	-290
Environmental Stewardship Fund¹						
Receipts	85,689	103,093	85,726	85,954	91,541	88,113
Disbursements	<u>77,328</u>	<u>86,197</u>	<u>83,700</u>	<u>69,465</u>	<u>73,588</u>	<u>204,032</u>
Difference	8,361	16,896	2,026	16,489	17,953	-115,919
Fire Insurance Tax Fund						
Receipts	84,093	81,159	80,922	75,885	68,497	68,497
Disbursements	<u>88,100</u>	<u>84,311</u>	<u>81,498</u>	<u>81,149</u>	<u>74,963</u>	<u>68,521</u>
Difference	-4,007	-3,152	-576	-5,264	-6,466	-24
Hazardous Sites Cleanup Fund¹						
Receipts	38,673	44,627	48,314	46,659	43,604	27,459
Disbursements	<u>30,557</u>	<u>33,524</u>	<u>49,606</u>	<u>40,119</u>	<u>36,496</u>	<u>54,795</u>
Difference	8,116	11,103	-1,292	6,540	7,108	-27,336
Higher Education Assistance Fund						
Receipts	479,134	485,123	446,674	426,988	430,988	438,230
Disbursements	<u>474,439</u>	<u>458,378</u>	<u>453,563</u>	<u>453,335</u>	<u>427,942</u>	<u>436,730</u>
Difference	4,695	26,745	-6,889	-26,347	3,046	1,500
Historical Preservation Fund						
Receipts	1,801	1,975	3,786	4,763	2,926	1,532
Disbursements	<u>1,518</u>	<u>1,753</u>	<u>1,610</u>	<u>2,241</u>	<u>2,788</u>	<u>4,165</u>
Difference	283	222	2,176	2,522	138	-2,633
Industrial Sites Cleanup Fund						
Receipts	3,090	2,874	2,916	2,732	3,384	3,454
Disbursements	<u>1,545</u>	<u>4,252</u>	<u>3,302</u>	<u>2,740</u>	<u>1,670</u>	<u>11,779</u>
Difference	1,545	-1,378	-386	-8	1,714	-8,325
Industrial Sites Environmental Assessment Fund²						
Receipts	2,000	2,000	2,000	2,000	2,000	2,000
Disbursements	<u>1,924</u>	<u>767</u>	<u>1,105</u>	<u>1,256</u>	<u>671</u>	<u>381</u>
Difference	76	1,233	895	744	1,329	1,619

	13-14 <u>Actual</u>	14-15 <u>Actual</u>	15-16 <u>Actual</u>	16-17 <u>Actual</u>	17-18 <u>Actual</u>	18-19 <u>Available</u>
Insurance Regulation and Oversight Fund						
Receipts	\$45,955	\$23,500	\$9,316	\$34,163	\$33,920	\$29,447
Disbursements	<u>19,758</u>	<u>20,555</u>	<u>21,959</u>	<u>24,997</u>	<u>37,524</u>	<u>31,575</u>
Difference	26,197	2,945	-12,643	9,166	-3,604	-2,128
Job Training Fund						
Receipts	3	153	1	3	5	8
Disbursements	<u>257</u>	<u>152</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Difference	-254	1	1	3	5	8
Justice Reinvestment Fund						
Receipts	43	992	2,961	9,692	54	13
Disbursements	<u>24</u>	<u>701</u>	<u>1,094</u>	<u>2,712</u>	<u>7,970</u>	<u>392</u>
Difference	19	291	1,867	6,980	-7,916	-379
Keystone Recreation, Park and Conservation Fund						
Receipts	66,689	73,944	84,971	89,338	99,129	105,478
Disbursements	<u>57,818</u>	<u>56,247</u>	<u>70,046</u>	<u>77,927</u>	<u>91,895</u>	<u>250,921</u>
Difference	8,871	17,697	14,925	11,411	7,234	-145,443
Local Government Capital Project Loan Fund						
Receipts	259	305	338	246	223	245
Disbursements	<u>217</u>	<u>139</u>	<u>32</u>	<u>90</u>	<u>296</u>	<u>1,100</u>
Difference	42	166	306	156	-73	-855
Machinery and Equipment Loan Fund						
Receipts	13,317	21,047	14,720	22,429	11,799	14,433
Disbursements	<u>19,109</u>	<u>104,629</u>	<u>5,060</u>	<u>4,841</u>	<u>18,255</u>	<u>48,600</u>
Difference	-5,792	-83,582	9,660	17,588	-6,456	-34,167
Manufacturing Fund						
Receipts	68,433	72,432	70,565	77,499	80,762	81,123
Disbursements	<u>64,765</u>	<u>74,403</u>	<u>67,961</u>	<u>71,340</u>	<u>81,526</u>	<u>104,616</u>
Difference	3,668	-1,971	2,604	6,159	-764	-23,493
Minority Business Development Fund						
Receipts	515	231	480	838	481	754
Disbursements	<u>901</u>	<u>313</u>	<u>1,078</u>	<u>562</u>	<u>1,059</u>	<u>2,590</u>
Difference	-386	-82	-598	276	-578	-1,836

	13-14 <u>Actual</u>	14-15 <u>Actual</u>	15-16 <u>Actual</u>	16-17 <u>Actual</u>	17-18 <u>Actual</u>	18-19 <u>Available</u>
Multimodal Transportation Fund						
Receipts	\$27,798	\$97,382	\$137,925	\$140,811	\$140,311	\$142,565
Disbursements	<u>10,067</u>	<u>45,685</u>	<u>69,102</u>	<u>90,327</u>	<u>95,248</u>	<u>376,363</u>
Difference	17,731	51,697	68,823	50,484	45,063	-233,798
Municipal Pension Aid Fund						
Receipts	267,308	265,519	287,712	292,499	305,396	304,276
Disbursements	<u>277,710</u>	<u>266,064</u>	<u>264,534</u>	<u>286,743</u>	<u>293,730</u>	<u>301,730</u>
Difference	-10,402	-545	23,178	5,756	11,666	2,546
Municipalities Financial Recovery Revolving Aid Fund						
Receipts	7,436	4,477	3,804	3,660	3,605	2,139
Disbursements	<u>2,579</u>	<u>5,410</u>	<u>5,048</u>	<u>7,324</u>	<u>4,192</u>	<u>7,806</u>
Difference	4,857	-933	-1,244	-3,664	-587	-5,667
Pennsylvania eHealth Partnership Fund						
Receipts	2,008	4,042	1,561	16	12	0
Disbursements	<u>1,727</u>	<u>2,396</u>	<u>3,134</u>	<u>240</u>	<u>2,003</u>	<u>0</u>
Difference	281	1,646	-1,573	-224	-1,991	0
Pennsylvania Infrastructure Bank						
Receipts	16,671	17,268	15,888	18,213	15,447	17,154
Disbursements	<u>20,137</u>	<u>21,153</u>	<u>20,541</u>	<u>12,865</u>	<u>15,362</u>	<u>60,000</u>
Difference	-3,466	-3,885	-4,653	5,348	85	-42,846
Property Tax Relief Fund						
Receipts	754,335	757,107	751,842	757,890	753,039	752,200
Disbursements	<u>783,100</u>	<u>783,992</u>	<u>788,290</u>	<u>770,900</u>	<u>770,000</u>	<u>766,200</u>
Difference	-28,765	-26,885	-36,448	-13,010	-16,961	-14,000
Public Transportation Trust Fund						
Receipts	820,595	1,134,147	1,241,998	1,163,333	1,318,242	1,432,476
Disbursements	<u>800,509</u>	<u>923,472</u>	<u>1,081,959</u>	<u>1,222,162</u>	<u>1,200,436</u>	<u>1,761,800</u>
Difference	20,086	210,675	160,039	-58,829	117,806	-329,324
Racing Fund						
Receipts	55,222	49,339	54,092	57,796	56,659	59,126
Disbursements	<u>46,383</u>	<u>49,543</u>	<u>48,341</u>	<u>54,029</u>	<u>58,076</u>	<u>62,995</u>
Difference	8,839	-204	5,751	3,767	-1,417	-3,869

	13-14 <u>Actual</u>	14-15 <u>Actual</u>	15-16 <u>Actual</u>	16-17 <u>Actual</u>	17-18 <u>Actual</u>	18-19 <u>Available</u>
Recycling Fund						
Receipts	\$38,527	\$40,968	\$41,298	\$43,599	\$44,178	\$42,024
Disbursements	<u>33,826</u>	<u>30,019</u>	<u>44,208</u>	<u>41,636</u>	<u>45,646</u>	<u>65,296</u>
Difference	4,701	10,949	-2,910	1,963	-1,468	-23,272
Rehabilitation Center Fund						
Receipts	22,936	22,253	21,364	23,810	19,906	23,302
Disbursements	<u>20,395</u>	<u>22,573</u>	<u>20,321</u>	<u>23,188</u>	<u>25,121</u>	<u>23,155</u>
Difference	2,541	-320	1,043	622	-5,215	147
Small Business First Fund						
Receipts	16,076	26,557	10,756	10,438	10,030	9,808
Disbursements	<u>7,678</u>	<u>102,632</u>	<u>8,342</u>	<u>11,119</u>	<u>5,934</u>	<u>34,456</u>
Difference	8,398	-76,075	2,414	-681	4,096	-24,648
Solid Waste-Resource Recovery Development Fund						
Receipts	2	0	2	3	3	0
Disbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>451</u>	<u>0</u>
Difference	2	0	2	3	-448	0
State College Experimental Farm Fund						
Receipts	0	0	0	0	0	0
Disbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24</u>	<u>0</u>
Difference	0	0	0	0	-24	0
State Gaming Fund						
Receipts	1,013,821	1,013,265	1,000,483	1,000,456	1,016,980	1,006,926
Disbursements	<u>1,015,121</u>	<u>1,018,430</u>	<u>1,013,023</u>	<u>1,016,927</u>	<u>1,013,857</u>	<u>1,012,592</u>
Difference	-1,300	-5,165	-12,540	-16,471	3,123	-5,666
State School Fund						
Receipts	1	2	3	6	5	0
Disbursements	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>677</u>	<u>0</u>
Difference	-4	2	3	6	-672	0
State Stores Fund						
Receipts	2,288,737	2,379,733	2,469,404	2,579,157	2,654,795	2,714,402
Disbursements	<u>2,247,472</u>	<u>2,363,026</u>	<u>2,448,720</u>	<u>2,457,929</u>	<u>2,647,251</u>	<u>2,742,307</u>
Difference	41,265	16,707	20,684	121,228	7,544	-27,905

	13-14 <u>Actual</u>	14-15 <u>Actual</u>	15-16 <u>Actual</u>	16-17 <u>Actual</u>	17-18 <u>Actual</u>	18-19 <u>Available</u>
State Treasury Armory Fund						
Receipts	\$2,050	\$3,658	\$1,108	\$544	\$993	\$660
Disbursements	<u>1,120</u>	<u>2,274</u>	<u>1,525</u>	<u>928</u>	<u>2,043</u>	<u>1,710</u>
Difference	930	1,384	-417	-384	-1,050	-1,050
Substance Abuse Education and Demand Reduction Fund						
Receipts	3,567	3,544	3,473	3,517	3,698	3,368
Disbursements	<u>4,858</u>	<u>5,376</u>	<u>3,991</u>	<u>4,211</u>	<u>4,496</u>	<u>8,300</u>
Difference	-1,291	-1,832	-518	-694	-798	-4,932
Tobacco Settlement Fund						
Receipts	436,280	451,267	567,001	539,224	540,270	592,741
Disbursements	<u>455,136</u>	<u>736,128</u>	<u>495,381</u>	<u>563,345</u>	<u>549,246</u>	<u>672,493</u>
Difference	-18,856	-284,861	71,620	-24,121	-8,976	-79,752
Volunteer Companies Loan Fund						
Receipts	17,505	15,357	15,164	17,440	14,818	15,281
Disbursements	<u>7,489</u>	<u>40,295</u>	<u>15,346</u>	<u>19,509</u>	<u>10,393</u>	<u>20,000</u>
Difference	10,016	-24,938	-182	-2,069	4,425	-4,719

Note: dollar amounts in thousands. Reporting for special fund spending differs based on the year being reported. Special fund disbursements for actual years are reported on a cash basis, while the estimate for the current fiscal year (listed as the "available" year in the financial statement) includes a budgeted amount for the current fiscal year plus unspent funds from prior fiscal years. This practice helps ensure that current commitments and encumbrances are reflected in the fund's ending balance.

¹ Transfers to other special funds included in this analysis have been subtracted to avoid double counting.

² The Industrial Sites Environmental Assessment Fund is not included in the special funds section of the Governor's Executive Budget.

Source: Governor's Executive Budget, various years.

Table 3 - Three-Year Comparison of Available and Actual Disbursements for Selected Funds

Fund Name	Available			Actual			Difference (Actual less Available) ¹		
	15-16	16-17	17-18	15-16	16-17	17-18	15-16	16-17	17-18
911 Fund	\$210,327	\$319,484	\$374,502	\$222,350	\$289,504	\$314,500	\$12,023	-\$29,980	-\$60,002
Agricultural Conservation Easement Purchase Fund	30,921	32,710	40,302	29,459	31,012	36,141	-1,462	-1,698	-4,161
Banking Department Fund	24,785	24,401	24,048	19,179	19,849	40,894	-5,606	-4,552	16,846
Ben Franklin Technology Development Authority Fund	47,345	46,287	44,129	41,726	37,480	36,943	-5,619	-8,807	-7,186
Cigarette Fire Safety & Firefighter Prot. Act Enf. Fund	50	50	254	0	0	154	-50	-50	-100
Coal Lands Improvement Fund	143	200	600	43	13	581	-100	-187	-19
Conservation District Fund	8,249	8,599	8,701	6,742	7,089	7,230	-1,507	-1,510	-1,471
Environmental Education Fund	1,079	1,310	1,764	665	855	913	-414	-455	-851
Environmental Stewardship Fund ²	165,282	164,456	178,695	83,700	69,465	73,588	-81,582	-94,991	-105,107
Fire Insurance Tax Fund	85,000	81,067	74,963	81,498	81,149	74,963	-3,502	82	0
Hazardous Sites Cleanup Fund ²	68,179	61,951	62,832	49,606	40,119	36,496	-18,573	-21,832	-26,336
Higher Education Assistance Fund	477,539	443,399	438,034	453,563	453,335	427,942	-23,976	9,936	-10,092
Historical Preservation Fund	1,771	1,757	1,853	1,610	2,241	2,788	-161	484	935
Industrial Sites Cleanup Fund	9,820	7,195	8,699	3,302	2,740	1,670	-6,518	-4,455	-7,029
Industrial Sites Environmental Assessment Fund ³	0	0	0	1,105	1,256	671	1,105	1,256	671
Insurance Regulation and Oversight Fund	39,004	28,206	35,213	21,959	24,997	37,524	-17,045	-3,209	2,311
Job Training Fund	5,000	0	0	0	0	0	-5,000	0	0
Justice Reinvestment Fund	3,262	11,383	8,974	1,094	2,712	7,970	-2,168	-8,671	-1,004
Keystone Recreation, Park and Conservation Fund	205,529	225,931	230,639	70,046	77,927	91,895	-135,483	-148,004	-138,744
Local Government Capital Project Loan Fund	1,042	1,000	1,141	32	90	296	-1,010	-910	-845
Machinery and Equipment Loan Fund	21,865	15,999	51,872	5,060	4,841	18,255	-16,805	-11,158	-33,617
Manufacturing Fund	84,304	86,635	87,251	67,961	71,340	81,526	-16,343	-15,295	-5,725

Fund Name	Available			Actual			Difference (Actual less Available) ¹		
	15-16	16-17	17-18	15-16	16-17	17-18	15-16	16-17	17-18
Minority Business Development Fund	\$1,473	\$1,389	\$1,398	\$1,078	\$562	\$1,059	-\$395	-\$827	-\$339
Multimodal Transportation Fund	208,294	277,118	334,163	69,102	90,327	95,248	-139,192	-186,791	-238,915
Municipal Pension Aid Fund	263,427	276,868	293,441	264,534	286,743	293,730	1,107	9,875	289
Municipalities Financial Recovery Revolving Aid Fund	11,174	11,099	11,033	5,048	7,324	4,192	-6,126	-3,775	-6,841
Pennsylvania eHealth Partnership Fund	4,112	278	2,003	3,134	240	2,003	-978	-38	0
Pennsylvania Infrastructure Bank	30,000	29,899	37,500	20,541	12,865	15,362	-9,459	-17,034	-22,138
Property Tax Relief Fund	788,300	770,900	770,000	788,290	770,900	770,000	-10	0	0
Public Transportation Trust Fund	1,530,890	1,534,169	1,564,921	1,081,959	1,222,162	1,200,436	-448,931	-312,007	-364,485
Racing Fund	54,144	56,525	61,361	48,341	54,029	58,076	-5,803	-2,496	-3,285
Recycling Fund	58,774	61,643	63,691	44,208	41,636	45,646	-14,566	-20,007	-18,045
Rehabilitation Center Fund	23,566	22,036	25,253	20,321	23,188	25,121	-3,245	1,152	-132
Small Business First Fund	29,672	29,528	28,849	8,342	11,119	5,934	-21,330	-18,409	-22,915
Solid Waste-Resource Recovery Development Fund	0	0	451	0	0	451	0	0	0
State College Experimental Farm Fund	0	0	24	0	0	24	0	0	0
State Gaming Fund	1,036,463	1,039,104	1,030,701	1,013,023	1,016,927	1,013,857	-23,440	-22,177	-16,844
State School Fund	0	0	677	0	0	677	0	0	0
State Stores Fund	2,509,183	2,752,370	2,718,455	2,448,720	2,457,929	2,647,251	-60,463	-294,441	-71,204
State Treasury Armory Fund	2,420	1,640	2,156	1,525	928	2,043	-895	-712	-113
Substance Abuse Education & Demand Red Fund	8,300	8,300	8,300	3,991	4,211	4,496	-4,309	-4,089	-3,804
Tobacco Settlement Fund	585,000	690,894	691,584	495,381	563,345	549,246	-89,619	-127,549	-142,338
Volunteer Companies Loan Fund	16,250	27,000	20,000	15,346	19,509	10,393	-904	-7,491	-9,607
Total	8,651,938	9,152,780	9,340,427	7,493,584	7,801,958	8,038,185	-1,158,354	-1,350,822	-1,302,242

Note: dollar amounts in thousands. Estimates for "available" disbursements are made during the listed fiscal year. Actual disbursements are reported in the following year.

¹ Negative numbers, which denote actual disbursements that are lower than the estimated available disbursements, may occur because of a reporting convention in which available disbursements include encumbrances or commitments for capital or other long-term spending that will be disbursed in a future fiscal year.

² Transfers to other special funds included in this analysis have been subtracted to avoid double counting.

³ The Industrial Sites Environmental Assessment Fund is not included in the special funds section of the Governor's Executive Budget.

Source: Governor's Executive Budget, various years.

Table 4 - FY 2016-17 Total State Expenditures (\$ Millions)

<u>State</u>	<u>General Fund</u>	<u>Federal Funds</u>	<u>Other State Funds</u>	<u>Bond Funds</u>	<u>Total Spend</u>
Alabama	\$8,295	\$9,885	\$8,005	\$460	\$26,645
Alaska	4,486	3,763	1,495	0	9,744
Arizona	9,774	14,765	16,711	776	42,026
Arkansas	5,267	7,875	11,925	69	25,136
California	119,291	95,337	44,249	2,340	261,217
Colorado	10,497	9,120	16,913	0	36,530
Connecticut	17,763	6,331	4,671	2,954	31,719
Delaware	4,106	2,171	4,000	398	10,675
Florida	30,267	26,320	18,127	1,667	76,381
Georgia	22,597	14,266	11,836	950	49,649
Hawaii	7,486	2,571	3,927	682	14,666
Idaho	3,255	2,681	1,535	0	7,471
Illinois	29,424	14,833	22,387	1,359	68,003
Indiana	15,971	12,421	3,536	0	31,928
Iowa	7,258	6,389	9,034	6	22,687
Kansas	6,277	3,759	5,144	393	15,573
Kentucky	11,075	12,354	9,373	0	32,802
Louisiana	9,118	11,159	7,841	304	28,422
Maine	3,346	2,601	2,187	114	8,248
Maryland	17,153	12,971	12,062	1,136	43,322
Massachusetts	28,362	12,401	12,522	2,259	55,544
Michigan	9,882	20,291	24,137	75	54,385
Minnesota	21,103	10,406	5,318	641	37,468
Mississippi	5,645	7,819	5,786	1,124	20,374
Missouri	9,153	8,186	8,047	164	25,550
Montana	2,333	2,810	1,814	0	6,957
Nebraska	4,329	3,030	4,508	0	11,867
Nevada	3,990	4,393	5,308	223	13,914
New Hampshire	1,512	2,221	2,097	103	5,933
New Jersey	33,827	15,172	8,116	2,166	59,281
New Mexico	6,106	8,105	4,713	662	19,586
New York	68,080	52,985	31,519	4,431	157,015
North Carolina	22,143	14,778	10,707	538	48,166
North Dakota	2,600	1,616	2,574	2	6,792
Ohio	34,453	12,596	18,584	2,590	68,223
Oklahoma	5,044	7,186	10,703	329	23,262
Oregon	8,954	10,189	20,759	138	40,040
Pennsylvania	31,942	29,001	18,868	513	80,324
Rhode Island	3,672	2,977	2,109	92	8,850
South Carolina	7,804	8,184	8,565	0	24,553
South Dakota	1,548	1,420	1,239	20	4,227
Tennessee	14,162	12,261	6,417	0	32,840
Texas	54,070	36,255	18,260	2,505	111,090
Utah	6,274	3,809	4,140	0	14,223
Vermont	1,498	1,914	2,096	49	5,557
Virginia	20,227	10,308	18,805	962	50,302
Washington	19,357	12,270	11,741	1,316	44,684
West Virginia	4,231	4,314	8,397	77	17,019
Wisconsin	15,858	10,993	20,141	0	46,992
Wyoming	1,530	927	1,969	0	4,426
Total	792,395	600,389	514,917	34,587	1,942,288

Source: National Association of State Budget Officers, "State Expenditure Report" 2018.

**Table 5 - Border States
Fiscal Year Ending 2017**

<u>State</u>	<u>General Fund</u>	<u>Other State Funds</u>	<u>Total State Funds</u>	<u>GF %</u>	<u>OSF %</u>
New Jersey	\$33,827	\$8,116	\$41,943	81%	19%
New York	68,080	31,519	99,599	68	32
Ohio	34,453	18,584	53,037	65	35
Pennsylvania	31,942	18,868	50,810	63	37
Maryland	17,153	12,062	29,215	59	41
Delaware	\$4,106	\$4,000	8,106	51	49
West Virginia	4,231	8,397	12,628	34	66
Total	193,792	101,546	295,338	66	34

Note: millions of dollars.

Source: National Association of State Budget Officers, "State Expenditure Report" 2018.

**Table 6 - Like-Size States
Fiscal Year Ending 2017**

<u>State</u>	<u>General Fund</u>	<u>Other State Funds</u>	<u>Total State Funds</u>	<u>GF %</u>	<u>OSF %</u>
New Jersey	\$33,827	\$8,116	\$41,943	81%	19%
North Carolina	22,143	10,707	32,850	67	33
Georgia	22,597	11,836	34,433	66	34
Ohio	34,453	18,584	53,037	65	35
Pennsylvania	31,942	18,868	50,810	63	37
Illinois	29,424	22,387	51,811	57	43
Michigan	9,882	24,137	34,019	29	71
Total	184,268	114,635	298,903	62	38

Note: millions of dollars.

Source: National Association of State Budget Officers, "State Expenditure Report" 2018.