MOTOR LICENSE FUND BUDGETARY COMPARISON SCHEDULE RATIONALE

The Budgetary Comparison Schedule as reported in the Commonwealth of Pennsylvania's (Commonwealth) Comprehensive Annual Financial Report (CAFR) is compiled from several source documents. Those source documents include the Governor's Executive Budget (GEB), the Department of Revenue Monthly Report (DOR), the Status of Appropriations (SOA), Report of Revenues and Receipts (RRR), and the Statement of Unappropriated Surplus. Below is a copy of the General Fund Budgetary Comparison Schedule with references (in red) to these source documents. The reference notes are provided in the tables that follow immediately after this Schedule. These notes provide the relationship between the individual line items and the source documents, copies of which are presented following the narrative.

Commonwealth of Pennsylvania								
Budgetary Comparison Schedule								
Budgeted Major Funds								
Special Revenue Fund-Motor License								
For the Fiscal Year Ended June 30, 2013								
(Amounts in thousands)							Actual	_
(Amounts in thousands)	Original			Final			(Budgetary	
	Budget		Difference	Budget		Difference	Basis)	
REVENUES:								
State Programs:								
Liquid fuels taxes	\$ 1,219,530		\$ (3,730)	\$ 1,215,800		\$ 7,341	\$ 1,223,141	
Motor licenses and fees	892,480		10,920	903,400		(10,883)	892,517	
Other Motor License Fund revenues *			4,820	289,800		10,781	300,581	
TOTAL REVENUE STATE	2,396,990	A-1	12,010	2,409,000	B-1	7,239	2,416,239	C-1
plus: Departmental services *	225,794	A-2	-	225,794	B-2	(165,556)	60,238	
TOTAL STATE PROGRAMS	2,622,784		12,010	2,634,794		(158,317)	2,476,477	
Federal programs	1,514,626	A-3	-	1,514,626	B-3	(65,752)	1,448,874	C-3
TOTAL REVENUES	4,137,410		12,010	4,149,420		(224,069)	3,925,351	
EXPENDITURES:								
State programs	2,733,615	A-4	-	2,733,615	B-4	(170,291)	2,563,324	C-4
Federal programs	1,514,626	A-5	-	1,514,626	B-5	(65,752)	1,448,874	C-5
TOTAL EXPENDITURES	4,248,241		-	4,248,241		(236,043)	4,012,198	
REVENUES OVER (UNDER) EXPENDITURES	(110,831)		12,010	(98,821)		11,974	(86,847)	
OTHER FINA NCING SOURCES (USES):								
Current year lapses **	-		4,735	4,735	B-6	(4,735)	-	
Prior year lapses	_		25,000	25,000	B-7	16,400	41,400	C-6
TOTAL OTHER FINANCING SOURCES	-		29,735	29,735		11,665	41,400	
REVENUES AND OTHER SOURCES OVER								
(UNDER) EXPENDITURES AND OTHER USES	(110,831)		41,745	(69,086)		23,639	(45,447)	
UNRESERVED/UNDESIGNATED FUND BALANCES								
(BUDGETARY BASIS), JUNE 30, 2012	153,031	A-6	-	153,031	B-8	-	153,031	C-7
UNRESERVED/UNDESIGNATED FUND BALANCES								
(BUDGETARY BASIS), JUNE 30, 2013	\$ 42,200		\$ 41,745	\$ 83,945	B-9	\$ 23,639	\$ 107,584	C-8
* Act 44 receipts are included in Other Motor License Fund Revenues.								
** Current year lapse amount in the Actual (Budgetary Basis column) is	already netted o	out of th	e state expendi	ture amount.				
For Supporting Documtation, please go to www.budget.state.pa.us.us								
- The notes to required supplement	ntary informatio	n are a	n integral part o	f this schedule				

Original Budget:

The original budget column reports the amounts that were enacted/adopted by both the executive and legislative branches of Pennsylvania government prior to the beginning of the fiscal year. The source documentation for amounts displayed in the original budget column are reported in the GEB.

Budget To Actual Ref.		Page Number		
A-1	A-1 Total Revenue State – Adjusted Total Revenue, GEB Page C2.6, 2012-13 Official Estimate			
	Column			
A-2	Departmental Services – Total Augmentations, GEB Page C2.5, 2012-13 Estimate Column			
A-3	Federal Program Revenue – Total Federal Funds, GEB Page C2.5, 2012-13 Estimate Column			
A-4	State Program Expenditures –			
	Total State Funds, GEB Page C2.5, 2012-13 Estimate Column \$ 2,507,821	5		
	Total Augmentations, GEB Page C2.5, 2012-13 Estimate Column 225,794	5		
	Total \$ 2,733,615			
A-5	Federal Program Expenditures – Total Federal Funds, GEB Page C2.5, 2012-13 Estimate Column			
A-6	Unreserved/Undesignated Fund Balance June 30, 2012 – Ending Balance, GEB Page C2.2, 2011-	4		
	12 Actual Column			

Final Budget:

The final budget column reports the original budget amounts at fiscal year end and any adjustments that may have been made to the approved spending plan. This is referred to as rebudget and may include additional spending authority. The source documentation for amounts displayed in the final budget column are reported in the GEB.

Budget To Actual Ref.		Page Number		
B-1				
	Column			
B-2	Departmental Services – Total Augmentations, GEB Page C2.5, 2012-13 Estimate Column			
B-3	Federal Program Revenue – Total Federal Funds, GEB Page C2.5, 2012-13 Estimate Column			
B-4	State Program Expenditures –			
	Total State Funds, GEB Page C2.5, 2012-13 Estimate Column \$ 2,507,821	5		
	Total Augmentations, GEB Page C2.5, 2012-13 Estimate Column 225,794	5		
	Total \$ 2,733,615			
B-5	Federal Program Expenditures – Total Federal Funds, GEB Page C2.5, 2012-13 Estimate Column			
B-6	Current Year Lapses – GEB Page C2.2, 2012-13 Available Column	4		
B-7	Prior Year Lapses – GEB Page C2.2, 2012-13 Available Column	4		
B-8	Unreserved/Undesignated Fund Balance June 30, 2012 – Beginning Balance, GEB Page C2.2,	4		
	2012-13 Available Column			
B-9	Unreserved/Undesignated Fund Balance June 30, 2013 – Ending Balance, GEB Page C2.2, 2012-			
	13 Available Column			

Actual (Budgetary Basis):

The actual (budgetary basis) column reports the final amounts of revenue, expenditure and fund balance on a budgetary basis. The source documentation for amounts displayed in the actual (budgetary basis) column are reported in the DOR, SOA and Statement of Unappropriated Surplus.

Budget To Actual Ref.			Page Number	
C-1	Total Revenue State – Total Revenues, DOR Page 6, YTD 2012-13 Column		7	
C-2	Departmental Services –		-	
	Total Actual Augmentations, Net of Restricted Revenue (SOA)	\$ 993,732,329.72	8	
	less:			
	Total Federal Rev Augmenting Current State Exp Symbols,			
	RRR Page 92 (1,415,047,894.08) Adjust Commitment Items 4850020 through 4850025, RRR Page 92 481,553,694.68			
	Adjusted Federal Rev Augmenting Current State Exp Symbols	(933,494,199.40)		
	Total	\$ 60,238,130.32		
C-3	Federal Program Revenue –	4		
	Total Federal Rev Augmenting Current State Exp Symbols, RRR Page 92	\$ 1,415,047,894.08	10	
	SOA:		44	
	Pre-Commitments	-	11	
	Commitments	8,036,660.35	11 11	
	Actual Expenditures Available Balance	12,935,284.97 12,854,054.68	11	
	Total	\$ 1,448,873,894.08	11	
C-4	State Program Expenditures –	Ş 1, 440,073,034.00		
C 4	SOA			
	Pre-Commitments, Net of Restricted Revenues	\$ 14,412,267.26	8	
	Commitments, Net of Restricted Revenues	267,597,421.67	8	
	Actual Expenditures, Net of Restricted Revenues	3,105,495,091.95	8	
	Available Balance, Net of Restricted Revenues	109,313,548.84	8	
	less:			
	Adjusted Federal Rev Augmenting Current State Exp Symbols (See C-2)	(933,494,199.40)		
	Total	\$ 2,563,324,130.32		
C-5	Federal Program Expenditures –			
	Total Federal Rev Augmenting Current State Exp Symbols, RRR Page 92	\$ 1,415,047,894.08	10	
	SOA:			
	Pre-Commitments	-	11	
	Commitments	8,036,660.35	11	
	Actual Expenditures	12,935,284.97	11	
	Available Balance	12,854,054.68	11	
0.5	Total	\$ 1,448,873,894.08		
C-6	Prior Year Lapses –	6 44 200 700 65	42	
6.7	Lapses/Fed Exps, Net of Restricted Revenues (SOA)	\$ 41,399,790.82	12	
C-7	Unreserved/Undesignated Fund Balance June 30, 2012 Restated – Adjuste	ea Beginning Balance,	13	
6.0	Statement of Unappropriated Surplus	Dolomoo Ctatamani	12	
C-8	Unreserved/Undesignated Fund Balance June 30, 2013 Restated – Ending	Balance, Statement	13	
	of Unappropriated Surplus			