

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)						
	Original Budget		Final Budget		Actual (Budgetary Basis)	
REVENUES:		Difference		Difference		
State Programs:						
Liquid fuels taxes.....	\$ 1,219,530		\$ 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 *.....	284,980	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	C-2
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 FINANCING 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 out of the state expenditure amount.						
For Supporting Documentation, please go to www.budget.state.pa.us						
- The notes to required supplementary information are an integral part of 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	Total Revenue State – Adjusted Total Revenue, GEB Page C2.6, 2012-13 Official Estimate Column	6
A-2	Departmental Services – Total Augmentations, GEB Page C2.5, 2012-13 Estimate Column	5
A-3	Federal Program Revenue – Total Federal Funds, GEB Page C2.5, 2012-13 Estimate Column	5
A-4	State Program Expenditures – Total State Funds, GEB Page C2.5, 2012-13 Estimate Column \$ 2,507,821 Total Augmentations, GEB Page C2.5, 2012-13 Estimate Column <u>225,794</u> Total \$ 2,733,615	5 5
A-5	Federal Program Expenditures – Total Federal Funds, GEB Page C2.5, 2012-13 Estimate Column	5
A-6	Unreserved/Undesignated Fund Balance June 30, 2012 – Ending Balance, GEB Page C2.2, 2011-12 Actual Column	4

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	Total Revenue State – Adjusted Total Revenue, GEB Page C2.6, 2012-13 Revised Estimate Column	6
B-2	Departmental Services – Total Augmentations, GEB Page C2.5, 2012-13 Estimate Column	5
B-3	Federal Program Revenue – Total Federal Funds, GEB Page C2.5, 2012-13 Estimate Column	5
B-4	State Program Expenditures – Total State Funds, GEB Page C2.5, 2012-13 Estimate Column \$ 2,507,821 Total Augmentations, GEB Page C2.5, 2012-13 Estimate Column <u>225,794</u> Total \$ 2,733,615	5 5
B-5	Federal Program Expenditures – Total Federal Funds, GEB Page C2.5, 2012-13 Estimate Column	5
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, 2012-13 Available Column	4
B-9	Unreserved/Undesignated Fund Balance June 30, 2013 – Ending Balance, GEB Page C2.2, 2012-13 Available Column	4

