



MATTHEW J.
GORZKOWICZ
SECRETARY

Commonwealth of Massachusetts
EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE
STATE HOUSE, ROOM 373
BOSTON, MASSACHUSETTS 02133
TELEPHONE (617) 727-2040
WWW.MASS.GOV/ANF

December 31, 2024

Michael D. Hurley
Senate Clerk
State House, Room 335
Boston, MA 02133

Steven T. James
House Clerk
State House, Room 145
Boston, MA 02133

Michael Rodrigues, Chair
Senate Committee on Ways & Means
State House, Room 212
Boston, MA 02133

Aaron Michlewitz, Chair
House Committee on Ways & Means
State House, Room 243
Boston, MA 02133

Honorable Clerk of the House, Clerk of the Senate, Senate Ways and Means Committee Chair and members, and House Ways and Means Committee Chair and members,

Pursuant to Section 81 of Chapter 102 of the Acts of 2021, *An Act Relative to Immediate COVID-19 Recovery Needs* ("Chapter 102"), I write to provide a status report detailing the planned source of revenue matched to each item in Chapter 102 as of the quarter ending December 31, 2024. This report also includes the planned source of revenue matched to items in Chapter 268 of the Acts of 2022 ("Chapter 268"), Chapter 26 of the Acts of 2023 ("Chapter 26"), Chapter 77 of the Acts of 2023 ("Chapter 77"), Chapter 88 of the Acts of 2024 ("Chapter 88"), and Chapter 206 of the Acts of 2024 ("Chapter 206").

The Commonwealth received \$5.286 billion from the federal Coronavirus State Fiscal Recovery Fund (CSFRF), which was created by the American Rescue Plan Act of 2021, Pub. L. 117-2 (March 11, 2021) (ARPA). The Commonwealth also deposited approximately \$1.46 billion of the fiscal 2021 surplus to the Transitional Escrow Trust. Chapter 102 requires the Secretary of Administration and Finance to assign appropriations to the most appropriate funding source. Similarly, Section 2A of Chapter 268 as enacted authorized spending from either the CSFRF or the General Fund; Section 2A of Chapter 26 and Section 2A of Chapter 77 authorize spending from the CSFRF, the General Fund, and the Transitional Escrow Fund; and Section 2A of Chapter 88 authorize spending from the General Fund and the Transitional Escrow Fund. The Secretary of Administration and Finance assigns appropriations to the most appropriate funding source.

Section 55 of Chapter 206 authorizes the Secretary of Administration and Finance to allocate unexpended federal funds from the CSFRF for items funded from the General Fund, which would create a corresponding surplus in the General Fund. The Secretary can then fund items that were previously federally funded with the General Fund dollars newly made available. This encapsulates the Executive Office for Administration & Finance's ("A&F") strategy to fully liquidate the remainder of the CSFRF grant ahead of the looming federal deadlines to ensure that funds are not returned to the federal government. A&F is pleased to say that the entire CSFRF grant will be reported as fully obligated and expended in its upcoming report due to the U.S. Treasury on January 31st. Items that were previously federally funded will be funded with state dollars in FY25 and beyond, significantly reducing compliance and timing risks associated with this federal grant.

A&F engages in a robust dialogue with state agencies and other stakeholders to evaluate programs for compliance with federal rules and regulations, including but not limited to the US Treasury's Final Rule (31 CFR Part 35), the federal Uniform Guidance (2 CFR Part 200), and other applicable regulations.

Please find the table that assigns a funding source to each item included in Chapter 102, Chapter 268, Chapter 26, Chapter 77, Chapter 88, and Chapter 206 labeled Attachment A.

Sincerely,

A handwritten signature in blue ink, reading "Matthew J. Gorzkowicz". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Matthew J. Gorzkowicz
Secretary
Executive Office for Administration and Finance

Planned Allocations by Funding Source: ARPA Coronavirus State Fiscal Recovery Fund, Transitional Escrow Fund, and General Fund						Figures in \$
#	Line Item by Action and Policy Area	Account #	Coronavirus State Fiscal Recovery Fund	Transitional Escrow Trust	General Fund	Total
Action: Governor's Executive Action + Emergency Paid Sick Leave, & Policy Area: Administration and Finance						
1	Paid Leave for Vaccinations	1100-2022	394,080,277	0	0	394,080,277
2	Paid Leave for Vaccinations	1595-1613	83,838,299	0	0	83,838,299
Subtotal, Governor's Executive Action + Emergency Paid Sick Leave, & Policy Area: Administration and Finance			477,918,576	0	0	477,918,576
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Administration and Finance						
3	Premium Pay & Side Letter Costs	1595-1615	459,909,325	0	0	459,909,325
4	Premium Pay & Side Letter Costs	1595-1614	0	40,000,000	0	40,000,000
5	Local and Regional COVID Response and Recovery Initiatives	1599-2058	0	10,396,000	0	10,396,000
6	Federal funds oversight	1599-2051	0	7,000,000	0	7,000,000
7	Low Income Tax Clinics	1201-0122	0	213,000	0	213,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Administration and Finance			459,909,325	57,609,000	0	517,518,325
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Health and Human Services						
8	Behavioral Health and Addiction Services	1599-2026	95,349,508	328,650,492	0	424,000,000
9	Fiscally Strained Hospitals	1599-2028	255,000,000	5,000,000	0	260,000,000
10	Local and Regional Public Health Systems	1599-2025	2,947,038	197,152,962	0	200,100,000
11	Nursing Facilities	1599-2029	0	50,000,000	0	50,000,000
12	Chapter 257 and Human Service Reserve	1599-6903	0	39,400,000	0	39,400,000
13	Health and Human Services Programs and Special Projects	4000-0013	0	35,156,000	0	35,156,000
14	Human Service Sector Workforce Supports	1599-2027	0	30,000,000	0	30,000,000
15	Afghani & Haitian Evacuees	4003-0122	0	20,000,000	0	20,000,000
16	Public Health Programs and Special Projects	4513-0101	0	10,143,000	0	10,143,000
17	MassHealth Redetermination & Vaccine Public Awareness	4000-0012	0	5,000,000	0	5,000,000
18	Mental Health Programs and Special Projects	5011-0101	0	4,025,000	0	4,025,000
19	Early Intervention Reserve	1599-2052	0	2,000,000	0	2,000,000
20	Commission on Poverty	4000-0300	0	300,000	0	300,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Health and Human Services			353,296,546	726,827,453	0	1,080,124,000
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Housing						
21	Senior and Veteran Housing/Supportive Housing	1599-2023	69,285,790	80,714,210	0	150,000,000
22	Public Housing Maintenance	1599-2024	49,922,431	0	100,077,569	150,000,000
23	Commonwealth Builder Program	1599-2021	75,783,334	0	39,216,666	115,000,000
24	Rental Housing Production/Affordable Housing	1599-2022	106,442,000	0	8,558,000	115,000,000
25	Homeownership Assistance	1599-2020	58,500,000	0	6,500,000	65,000,000
26	Local Housing Programs and Special Projects	7004-9318	0	22,179,000	0	22,179,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Housing			359,933,555	102,893,210	154,352,235	617,179,000
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Energy and Environmental Affairs						
27	Environmental Infrastructure	1599-2031	0	100,000,000	0	100,000,000
28	Water and Sewer Infrastructure	1599-2032	86,865,000	13,135,000	0	100,000,000
29	Marine Port Infrastructure	1599-2034	0	90,000,000	0	90,000,000
30	Food Insecurity	1599-2050	0	44,800,000	0	44,800,000
31	Greening Gateway Cities	1599-2033	0	25,000,000	0	25,000,000
32	State Parks and Trails	1599-2030	0	15,000,000	0	15,000,000
33	Climate Change Earmarks	2000-0103	0	14,585,000	0	14,585,000
34	Agriculture, Fishing, and Cranberry Growers	1599-2044	0	14,000,000	0	14,000,000
35	Water & Sewer Earmarks	2000-0015	0	9,590,000	0	9,590,000
36	Energy Efficient Retrofits to Low-Income Housing	1599-2035	0	6,500,000	0	6,500,000
37	Geothermal Demonstration Projects	1599-2036	0	5,000,000	0	5,000,000
38	Parks and Recreation Programs and Special Projects	2800-0111	0	4,425,000	0	4,425,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Energy and Environmental Affairs			86,865,000	342,035,000	0	428,900,000
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Labor and Workforce Development						
39	Unemployment Compensation Trust Fund Transfer	1599-2057	500,000,000	0	0	500,000,000
40	Workforce Development	1599-2037	49,780,074	18,000,000	39,719,926	107,500,000
41	Boys and Girls Clubs/YMCAs	1599-2047	0	24,500,000	0	24,500,000
42	Cybersecurity Workforce and Infrastructure	1599-2039	0	15,000,000	0	15,000,000
43	High-Demand Workforce Training Programs	1599-2041	0	15,000,000	0	15,000,000
44	Workforce Development Initiatives, Educational Programming, and Special Projects	7003-0102	0	2,530,000	0	2,530,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Labor and Workforce Development			549,780,074	75,030,000	39,719,926	664,530,000
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Economic Development						
45	Tourism and Cultural Assets	1599-2043	0	134,978,000	0	134,978,000
46	Business Assistance	1599-2042	0	75,000,000	0	75,000,000
47	Broadband Internet Access	1599-2045	12,425,000	0	37,575,000	50,000,000
48	Cultural and Tourism Related Programs and Special Projects	7002-1530	0	13,585,000	0	13,585,000
49	Regional Tourism Reserve	1599-2053	0	10,000,000	0	10,000,000
50	Small Business Programs and Special Projects	7002-2023	0	1,360,000	0	1,360,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Economic Development			12,425,000	234,923,000	37,575,000	284,923,000
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Education						
51	Educational Supports	1599-2056	10,000,000	95,000,000	0	105,000,000
52	DESE HVAC	1599-2055	17,569,345	0	82,430,655	100,000,000
53	Vocational Infrastructure	1599-2038	0	100,000,000	0	100,000,000
54	Endowment Incentive Program	1599-2046	0	25,000,000	0	25,000,000
55	Educational Programming, Support and Special Projects	7010-0013	0	12,269,000	0	12,269,000

Planned Allocations by Funding Source: ARPA Coronavirus State Fiscal Recovery Fund, Transitional Escrow Fund, and General Fund						Figures in \$
#	Line Item by Action and Policy Area	Account #	Coronavirus State Fiscal Recovery Fund	Transitional Escrow Trust	General Fund	Total
56	Capital Expenditures and Education Special Projects	7010-0015	0	4,710,000	0	4,710,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Education			27,569,345	236,979,000	82,430,655	346,979,000
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Public Safety						
57	Youth-at-Risk Supports	1599-2049	0	37,500,000	0	37,500,000
58	Gun Violence Prevention & Reentry Grants	1599-2048	0	12,500,000	0	12,500,000
59	Municipal Emergency Disaster Relief	1599-2054	0	7,500,000	0	7,500,000
60	Municipal Police Diversity Scholarship	8200-0200	0	500,000	0	500,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Public Safety			0	58,000,000	0	58,000,000
Action: Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Other						
61	CNS Transfer to Life Sciences	1595-1616	0	10,000,000	0	10,000,000
62	CNS Transfer to CPA	1595-1617	0	10,000,000	0	10,000,000
63	MLAC COVID Costs	0321-1620	0	5,000,000	0	5,000,000
64	CPCS COVID Costs	0321-1507	0	4,500,000	0	4,500,000
Subtotal, Chapter 102 of the Acts of 2021 + Amendments (ARPA 1), & Policy Area: Other			0	29,500,000	0	29,500,000
Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Administration and Finance						
65	Economic Development	1599-6090	26,452,283	0	49,538,060	75,990,343
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Administration and Finance			26,452,283	0	49,538,060	75,990,343
Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Health and Human Services						
66	Hospital Relief	1599-6069	349,021,066	0	978,934	350,000,000
67	Ch. 257 Supplemental Payments	1599-6066	0	0	225,000,000	225,000,000
68	Nursing Facilities and Rest Homes	1599-6064	30,000,000	0	165,000,000	195,000,000
69	Community Health Centers	1599-6067	80,000,000	0	0	80,000,000
70	Local Public Service Needs	1599-6088	19,458,305	0	24,700,695	44,159,000
71	VOCA Bridge	1599-6073	19,828,998	20,171,002	0	40,000,000
72	Low Threshold Housing	4000-0325	14,286,198	0	10,713,802	25,000,000
73	Immigrants and Refugees Housing Reserve	1599-0122	19,954,709	0	45,291	20,000,000
74	Health Safety Net Supplemental Funding	1599-6068	20,000,000	0	0	20,000,000
75	Reproductive Care Access and Information Campaign	1599-6072	2,009,500	0	14,490,500	16,500,000
76	Harm Reduction	1599-6070	586,360	0	4,413,640	5,000,000
77	Human Trafficking Awareness	1599-6071	0	0	1,000,000	1,000,000
78	DTA Pilot Program	4403-2001	326,062	0	673,938	1,000,000
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Health and Human Services			555,471,198	20,171,002	447,016,800	1,022,659,000
Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Housing						
79	Housing Production	1599-6084	163,499,000	0	141,001,000	304,500,000
80	LIHEAP	1599-6083	57,000,000	0	0	57,000,000
81	Equitable Developers' Fund	1599-6085	0	0	50,000,000	50,000,000
82	Public Housing Redevelopment	7004-9323	0	0	10,000,000	10,000,000
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Housing			220,499,000	0	201,001,000	421,500,000
Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Energy and Environmental Affairs						
83	Clean Energy Center Initiatives	1599-6081	130,726,943	0	19,323,057	150,050,000
84	ARPA Clean Water Trust Fund	1599-6079	108,220,754	0	0	108,220,754
85	Investments in Green Space and Infrastructure	1599-6075	10,538,538	0	89,461,462	100,000,000
86	Port Infrastructure	1599-6080	100,000,000	0	0	100,000,000
87	Investments in Environmental Justice Communities	1599-6076	3,569,198	0	71,430,802	75,000,000
88	Food Security Grants	1599-6078	846,653	0	24,153,347	25,000,000
89	Local Parks Projects	1599-6077	7,768,591	0	16,291,959	24,060,550
90	Agricultural Sector Development	1599-6082	1,321,779	0	10,678,221	12,000,000
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Energy and Environmental Affairs			362,992,457	0	231,338,847	594,331,304
Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Labor and Workforce Development						
91	Career and Workforce Development System Assessment	1599-6086	0	0	500,000	500,000
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Labor and Workforce Development			0	0	500,000	500,000
Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Economic Development						
92	Business Support	1599-6062	149,469,426	0	3,530,574	153,000,000
93	Local Community Development Projects	1599-6063	17,499,870	0	72,254,130	89,754,000
94	Local Economic Development Projects	1599-6089	6,200,328	0	80,369,672	86,570,000
95	Broadband Equity	1599-6059	3,960,101	0	21,039,899	25,000,000
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Economic Development			177,129,724	0	177,194,276	354,324,000
Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Education						
96	Scholarship Program	1599-6087	8,140,682	0	41,859,318	50,000,000
97	Computer Science Teacher Development	7009-6601	0	0	2,500,000	2,500,000
98	Nursing Pipeline Grants	7009-7477	730,854	0	1,769,146	2,500,000
99	Early College Technology	7010-1195	422,749	0	577,251	1,000,000
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Education			9,294,285	0	46,705,715	56,000,000
Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Public Safety						
100	Sheriffs Reserve	1599-8910	0	0	28,000,000	28,000,000
101	Gun Violence Prevention	1599-6074	6,811,205	0	13,188,795	20,000,000

Planned Allocations by Funding Source: ARPA Coronavirus State Fiscal Recovery Fund, Transitional Escrow Fund, and General Fund							Figures in \$
#	Line Item by Action and Policy Area	Account #	Coronavirus State Fiscal Recovery Fund	Transitional Escrow Trust	General Fund	Total	
102	Section 35 Treatment and Facility Investments	1599-1214	0	0	14,000,000	14,000,000	
103	Non-profit security grants	1599-6091	52,494	0	4,947,506	5,000,000	
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Public Safety			6,863,699	0	60,136,301	67,000,000	
<i>Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Other</i>							
104	Special Commission for the Seal and Motto of the Commonwealth	0950-2022	0	0	100,000	100,000	
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Other			0	0	100,000	100,000	
<i>Action: Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Veterans' Services</i>							
105	Veteran's Affairs Reserve	1599-1410	0	0	5,000,000	5,000,000	
Subtotal, Chapter 268 of the Acts of 2022 + Amendments (ARPA 2), & Policy Area: Veterans' Services			0	0	5,000,000	5,000,000	
<i>Action: Chapter 26 of the Acts of 2023 (July Supp), & Policy Area: Health and Human Services</i>							
106	Fiscally Strained Hospitals	4000-1111	87,190,356	83,583,493	0	170,773,848	
Subtotal, Chapter 26 of the Acts of 2023 (July Supp), & Policy Area: Health and Human Services			87,190,356	83,583,493	0	170,773,848	
<i>Action: Chapter 26 of the Acts of 2023 (July Supp), & Policy Area: Energy and Environmental Affairs</i>							
107	Municipal Emergency Flood Relief	1599-2302	0	19,948,760	0	19,948,760	
Subtotal, Chapter 26 of the Acts of 2023 (July Supp), & Policy Area: Energy and Environmental Affairs			0	19,948,760	0	19,948,760	
<i>Action: Chapter 77 of the Acts of 2023 (FY24 Closeout Supp), & Policy Area: Housing</i>							
108	Emergency Assistance Shelters	1599-0514	46,022,678	26,813,742	177,163,580	250,000,000	
Subtotal, Chapter 77 of the Acts of 2023 (FY24 Closeout Supp), & Policy Area: Housing			46,022,678	26,813,742	177,163,580	250,000,000	
<i>Action: Chapter 77 of the Acts of 2023 (FY24 Closeout Supp), & Policy Area: Energy and Environmental Affairs</i>							
109	Municipal Natural Disaster Relief	1599-2303	0	0	15,000,000	15,000,000	
Subtotal, Chapter 77 of the Acts of 2023 (FY24 Closeout Supp), & Policy Area: Energy and Environmental Affairs			0	0	15,000,000	15,000,000	
<i>Action: Chapter 88 of the Acts of 2024 (EA Supp), & Policy Area: Housing</i>							
110	Emergency Assistance Shelters	1599-1213	0	251,000,000	0	251,000,000	
111	Emergency Assistance Shelters	1599-0514	0	175,000,000	0	175,000,000	
Subtotal, Chapter 88 of the Acts of 2024 (EA Supp), & Policy Area: Housing			0	426,000,000	0	426,000,000	
<i>Action: Chapter 206 of the Acts of 2024 (ARPA Liquidation), & Policy Area: Administration and Finance</i>							
112	Group Insurance Commission	1108-5200	1,466,454,424	0	0	1,466,454,424	
Subtotal, Chapter 206 of the Acts of 2024 (ARPA Liquidation), & Policy Area: Administration and Finance			1,466,454,424	0	0	1,466,454,424	
Grand Total			5,286,067,526	2,440,313,660	1,724,772,395	9,451,153,581	