



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR  
BOSTON, MASSACHUSETTS 02108  
(617) 727-5000  
MACOMPTROLLER.ORG



ANDREW W. MAYLOR  
COMPTROLLER

Wednesday, December 4, 2019

His Excellency Charles D. Baker  
Governor  
Commonwealth of Massachusetts  
Massachusetts State House  
State House, Room 360  
Boston, MA 02133

Secretary Michael Heffernan  
Executive Office for Administration and Finance  
State House, Room 373  
Boston, MA 02133

The Honorable Robert DeLeo  
Speaker of the House  
State House, Room 356  
Boston, MA 02133

The Honorable Karen E. Spilka  
President of the Senate  
State House, Room 332  
Boston, MA 02133

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

Chair Michael J. Rodrigues  
Senate Ways and Means Committee  
State House, Room 212  
Boston, MA 02133

Mr. Michael D. Hurley  
Senate Clerk  
Office of the Clerk of the Senate  
State House, Room 335  
Boston, MA 02133

Mr. Steven James  
House Clerk  
Office of the Clerk of the House  
State House, Room 145  
Boston, MA 02133

Re: Close of Fiscal Year 2019

Dear Governor Baker, Secretary Heffernan, Speaker DeLeo, President Spilka, Chair Michlewitz, Chair Rodrigues, Mr. Hurley, and Mr. James:

As you are aware, in order to comply with M.G.L. c. 7A, § 12, I have instructed my staff to take the extraordinary step of closing Fiscal Year 2019 (the period which ended June 30, 2019), a week from the date of this letter, on December 11, 2019. This letter serves as a follow-up to the November 21, 2019 correspondence, attached here, that was sent to your offices notifying you of this action.

In the absence of final enactment of supplemental appropriations legislation by the Legislature and the Governor by 3:00pm on December 11, 2019, my staff will transfer \$1.005 billion, the net

surplus from Fiscal Year 2019, to the Stabilization Fund. This action will effectively close the books on Fiscal Year 2019. Any further budgetary legislation enacted after December 11, 2019 will be recorded as Fiscal Year 2020 activity.

I have attached a breakdown of what my office has identified as the accounts that would remain in deficit without the enactment of supplemental appropriations legislation.

In addition, any continuing appropriations and new spending requests will not be funded.

I must underscore that because closing the books without closeout appropriations legislation is unprecedented in the recent history of the Commonwealth of Massachusetts, the full downstream consequences of leaving state accounts in deficiency are unclear.

Once again, it remains my strong preference that a legislative solution can be found ahead of this action. I reiterate my willingness to work with the Legislature and Governor to the maximum extent possible. This would require an immediate legislative solution and action by the Governor, within the next week. I do hope that all parties can reach an agreement and that the Commonwealth can avoid any unforeseen consequences that may occur.

Sincerely,



Andrew W. Maylor  
Comptroller of the Commonwealth

CC: Jeffrey Shapiro, Esq., First Deputy Comptroller  
Amy Nable, General Counsel & Assistant Comptroller