



*Pennsylvania Senate*  
**Appropriations  
 Committee**

**Senator Pat Browne**  
 Chairman



**Monthly Report**      **November 2021**

**General Fund Revenues Remain Stout Across Most Sources**

General Fund revenue collections for the month of October exceeded the estimate by \$159.9 million. General Fund tax revenues were \$141.9 million higher than the monthly estimate. Non-tax revenue was \$18 million above the estimate. General Fund revenue collections for the first four months of the fiscal year are \$788.2 million ahead of estimate.

The \$788.2 million year-to-date revenue surplus is attributable to each of the three major tax types: corporation taxes, including corporate net income tax (CNIT); consumption taxes, including sales and use tax (SUT); and other taxes, including personal income tax (PIT). Having this broad spectrum of revenue sources exceeding expectations indicates that corporate profits, consumer spending and employee wages are holding up well in the economy thus far this fiscal year.

**October 2021 General Fund Revenue vs. Monthly Estimate:**

- General Fund revenue collections of \$2.81 billion were above the monthly estimate by \$159.9 million, or 6%.
- General Fund tax revenues were above estimate by \$141.9 million, or 5.4%.
- Corporation taxes were \$33 million, or 24.8%, above estimate.
- Sales and use tax collections beat the estimate by \$51.8 million, or 4.6%, for the month.
  - General SUT collections were \$60.9 million, or 6.3%, above estimate.
  - SUT collections on motor vehicle sales were \$9.1 million, or 5.5%, lower than the estimate.
- Personal income tax collections were above estimate by \$45.8 million, or 4.4%.
- Liquor, inheritance and gaming taxes were each above estimate, while cigarette and realty transfer taxes were slightly below estimate.
- Non-tax revenues exceeded the estimate by \$18 million.



~Continued Page 2~

**Inside This Issue**

General Fund Revenues Remain Stout Across Most Sources.....1 & 2  
 PASSHE Enrollment Decline Continues..... 3  
 General Fund Revenue Detail.....4



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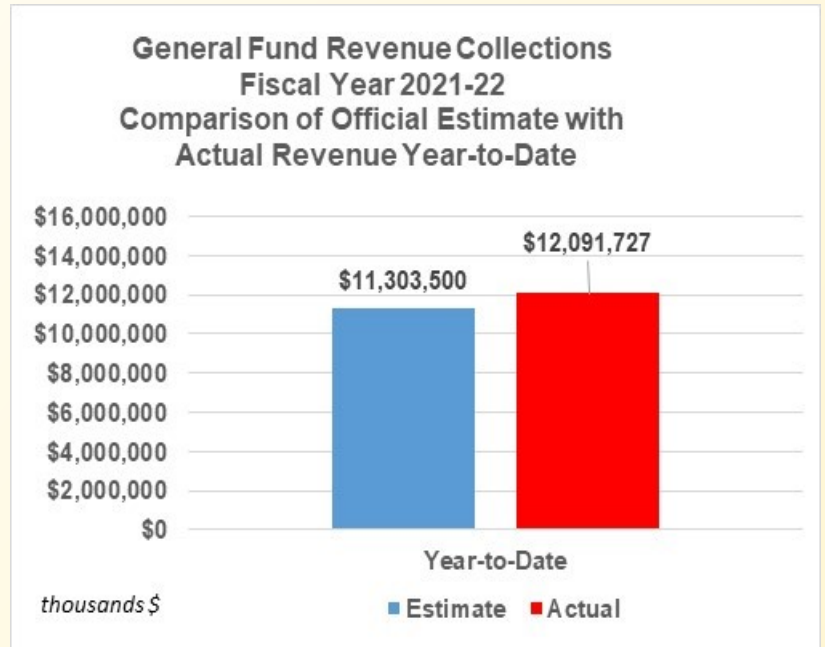
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## General Fund Revenues Remain Stout Across Most Sources Continued.....

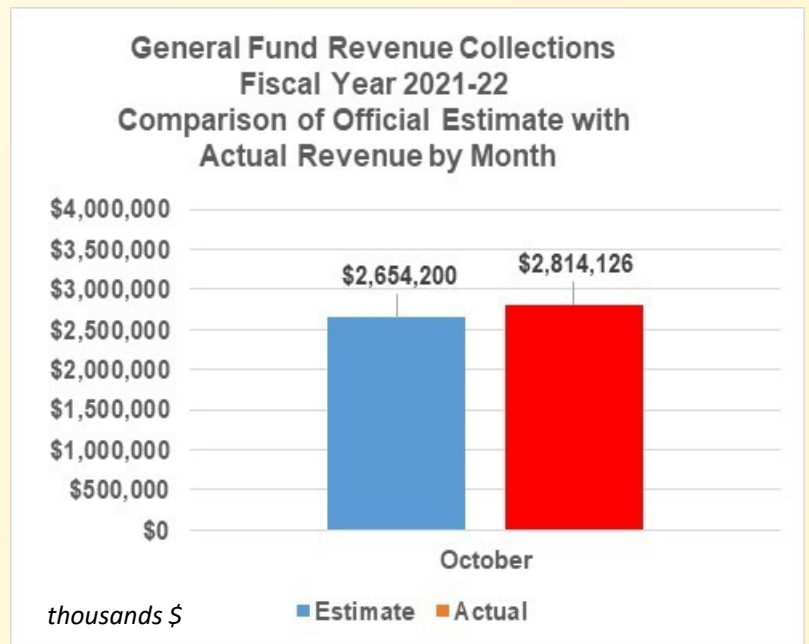
### Fiscal Year 2021-22 vs. the Official Revenue Estimate To-Date:

- Total General Fund revenues are \$788.2 million, or 7%, higher than the Official Revenue Estimate through the month of October.
- General Fund tax revenue is \$751.9 million, or 6.7%, above estimate.
- Corporation taxes are \$290.4 million, or 27%, above estimate.
- Sales and use taxes are \$194.1 million, or 4.4%, higher than the estimate.
  - General SUT collections are \$202.6 million, or 5.3%, above estimate.
  - SUT collections on motor vehicle sales are \$8.5 million, or 1.3%, lower than the estimate.
- Personal income tax collections exceed the estimate by \$210.7 million, or 4.8%.
  - Withheld PIT is \$79.9 million, or 2.2%, above estimate.
  - Non-withheld PIT (annual & estimated payments) is \$130.8 million, or 16.8%, more than the estimate.
- Non-tax revenues are \$36.3 million, or 42%, higher than the estimate.



### Fiscal Year 2021-22 vs. Fiscal Year 2020-21:

- Total General Fund revenues through October are \$414.9 million lower than last year at this time because of personal income and corporation tax filing extensions from FY 2019-20 into July and August of 2020.
- Last year's tax filing extensions resulted in approximately \$1.8 billion being shifted from FY 2019-20 into the first two months of the 2020-21 fiscal year.
- This one-time anomaly skews any comparison between FY 2020-21 and FY 2021-22 tax collections, especially corporation taxes, sales and use taxes and personal income taxes.



### Motor License Fund:

- Motor License Fund revenues are above estimate by \$42.4 million, or 4.6%, through October.
- Motor License Fund revenues are \$14.7 million, or 1.5%, less than last fiscal year at this time.
- Motor License Fund collections during the spring of 2020 were disrupted, which resulted in higher-than-normal revenues being received later in the year.

## PASSHE Enrollment Decline Continues

In October, based on its fall headcount census, the Pennsylvania State System of Higher Education (PASSHE) reported that 88,651 students are attending its 14 member universities. This year's headcount represents a decline of 5,057 (5.4%) students from the previous school year when 93,708 students were enrolled.

The universities experiencing the greatest decline in enrollment from the previous year are Indiana University, which enrolled 759 (7.5%) fewer students and East Stroudsburg University, which enrolled 706 (12.1%) fewer students. On a positive note, Cheyney University enrolled an additional 15 (2.4%) students, and Mansfield University enrolled 11 (0.6%) more students.

Historically, PASSHE's enrollment peaked in 2010 at 119,513 students. Since 2010, enrollment has declined in each of the last 11 consecutive years. When 2010 enrollment is compared to the current year's enrollment, it shows that PASSHE has 30,862 (25.8%) fewer students.



During the 11-year period from 2010 to present, 13 of the 14 member universities experienced enrollment declines. The only university to increase enrollment during the period was West Chester University, which added 3,150 (21.7%) students.

PASSHE Fall Enrollments							
University	2010	2020	2021	2020-2021 Inc/Dec	% Inc/Dec	2010 - 2021 Inc/Dec	% Inc/Dec
Bloomsburg	10,091	8,436	7,745	(691)	-8.2%	(2,346)	-23.2%
California	9,400	6,885	6,512	(373)	-5.4%	(2,888)	-30.7%
Cheyney	1,586	627	642	15	2.4%	(944)	-59.5%
Clarion	7,315	4,465	3,922	(543)	-12.2%	(3,393)	-46.4%
East Stroudsburg	7,387	5,842	5,136	(706)	-12.1%	(2,251)	-30.5%
Edinboro	8,642	4,319	4,043	(276)	-6.4%	(4,599)	-53.2%
Indiana	15,126	10,067	9,308	(759)	-7.5%	(5,818)	-38.5%
Kutztown	10,707	7,892	7,675	(217)	-2.7%	(3,032)	-28.3%
Lock Haven	5,451	3,163	2,920	(243)	-7.7%	(2,531)	-46.4%
Mansfield	3,411	1,792	1,803	11	0.6%	(1,608)	-47.1%
Millersville	8,729	7,495	7,213	(282)	-3.8%	(1,516)	-17.4%
Shippensburg	8,326	6,130	5,668	(462)	-7.5%	(2,658)	-31.9%
Slippery Rock	8,852	8,876	8,424	(452)	-5.1%	(428)	-4.8%
West Chester	14,490	17,719	17,640	(79)	-0.4%	3,150	21.7%
<b>Total</b>	<b>119,513</b>	<b>93,708</b>	<b>88,651</b>	<b>(5,057)</b>	<b>-5.4%</b>	<b>(30,862)</b>	<b>-25.8%</b>

**Fiscal Year 2021-22**  
**Senate Appropriations Committee**  
**Monthly Revenue Report**  
(\$ thousands)

REVENUE SOURCES	YTD FY 2020-21	October 2021 Actual	October 2021 Estimated	Surplus/ (Deficit)	YTD Actual	YTD Estimated	Surplus/ (Deficit)
<b>TOTAL - GENERAL FUND</b>	<b>12,506,519</b>	<b>2,814,126</b>	<b>2,654,200</b>	<b>159,926</b>	<b>12,091,727</b>	<b>11,303,500</b>	<b>788,227</b>
<b>TOTAL - NON-TAX REVENUE</b>	<b>86,724</b>	<b>37,008</b>	<b>19,000</b>	<b>18,008</b>	<b>122,846</b>	<b>86,500</b>	<b>36,346</b>
<b>TOTAL - TAX REVENUE</b>	<b>12,419,794</b>	<b>2,777,118</b>	<b>2,635,200</b>	<b>141,918</b>	<b>11,968,882</b>	<b>11,217,000</b>	<b>751,882</b>
<b>TOTAL - Corporation Taxes</b>	<b>1,263,643</b>	<b>165,965</b>	<b>133,000</b>	<b>32,965</b>	<b>1,366,675</b>	<b>1,076,300</b>	<b>290,375</b>
Accelerated Deposits	683	(483)	0	(483)	(3,049)	0	(3,049)
Corp. Net Income	1,239,083	157,902	127,800	30,102	1,301,542	1,026,800	274,742
Gross Receipts	11,004	5,512	3,800	1,712	27,022	14,000	13,022
PURTA	2,036	442	100	342	1,917	1,400	517
Insurance Premiums	1,299	381	200	181	20,002	20,400	(398)
Financial Institutions	9,538	2,212	1,100	1,112	19,241	13,700	5,541
<b>TOTAL - Consumption Taxes</b>	<b>4,936,275</b>	<b>1,316,761</b>	<b>1,263,000</b>	<b>53,761</b>	<b>5,191,167</b>	<b>4,991,200</b>	<b>199,967</b>
Sales and Use	4,371,978	1,178,138	1,126,300	51,838	4,652,905	4,458,800	194,105
General (net of transfers)	3,709,485	1,021,525	960,600	60,925	4,027,937	3,825,300	202,637
Motor Vehicle Sales	662,493	156,613	165,700	(9,087)	624,967	633,500	(8,533)
Cigarette Tax	380,276	88,306	90,800	(2,494)	340,387	337,000	3,387
Other Tobacco Products	44,088	12,950	11,100	1,850	50,322	48,500	1,822
Malt Beverage	8,476	1,309	1,800	(491)	7,456	8,300	(844)
Liquor	131,457	36,057	33,000	3,057	140,096	138,600	1,496
<b>TOTAL - Other Taxes</b>	<b>6,219,876</b>	<b>1,294,391</b>	<b>1,239,200</b>	<b>55,191</b>	<b>5,411,039</b>	<b>5,149,500</b>	<b>261,539</b>
Personal Income	5,546,266	1,088,079	1,042,300	45,779	4,561,811	4,351,100	210,711
Withholding	3,440,377	896,914	861,600	35,314	3,653,987	3,574,100	79,887
Non-Withholding	2,105,890	191,165	180,700	10,465	907,824	777,000	130,824
Realty Transfer	193,190	61,999	68,100	(6,101)	243,894	233,700	10,194
Inheritance & Estate	405,620	119,625	115,300	4,325	490,218	473,100	17,118
Minor & Repealed	11,721	386	(6,000)	6,386	22,284	2,700	19,584
Gaming	63,079	24,302	19,500	4,802	92,833	88,900	3,933
<b>TOTAL - MOTOR LICENSE FUND</b>	<b>975,263</b>	<b>230,844</b>	<b>210,920</b>	<b>19,924</b>	<b>960,612</b>	<b>918,210</b>	<b>42,402</b>
<b>TOTAL - Liquid Fuels Taxes</b>	<b>587,438</b>	<b>134,630</b>	<b>131,000</b>	<b>3,630</b>	<b>596,274</b>	<b>592,900</b>	<b>3,374</b>
Motor Carriers/IFTA	33,401	3,013	2,800	213	33,869	34,200	(331)
Alternative Fuels	3,214	1,245	1,100	145	5,277	5,000	277
Oil Company Franchise	550,861	130,370	127,100	3,270	557,126	553,700	3,426
Minor & Repealed	(37)	1	0	1	2	0	2
<b>TOTAL - Licenses, Fees &amp; Other</b>	<b>387,825</b>	<b>96,215</b>	<b>79,920</b>	<b>16,295</b>	<b>364,339</b>	<b>325,310</b>	<b>39,029</b>
Licenses and Fees	375,514	97,134	79,200	17,934	362,520	322,200	40,320
Other Motor Receipts	12,311	(920)	720	(1,640)	1,819	3,110	(1,291)