



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA
COMPTROLLER

January 20, 2023

Secretary Matthew Gorzkowicz
Executive Office for Administration and Finance
State House – Room 373
Boston, MA 02133


Chair, Senate Committee on Ways and Means
State House – Room 212
Boston, MA 02133

Chair, House Committee on Ways and Means
State House – Room 243
Boston, MA 02133

In accordance with Sections 1A and 1B of Chapter 24 of the Acts of 2021 (the Fiscal Year 2022 General Appropriation Act), I am submitting the comparison of Actual Revenue Collections to Budget for Fiscal Year 2022.

This report details actual revenue collections based on amounts accounted for in the official books and records of the Commonwealth-MMARS, as of June 30, 2022. Additional detail is available in various MMARS reports and will be furnished upon request. Please let me know if we can provide additional information or answer any questions.

Sincerely,

DocuSigned by:

408AB804EF29450...
William McNamara
Comptroller

Attachment: Fiscal Year 2022 as of June 30, 2022 Tax and Non-Tax Revenue

CC list on following page

Fiscal Year 2022 Tax and Non-Tax Revenue

January 20, 2023

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Cc: Brian Donahue, Budget Director, House Ways and Means Committee
Christopher Marino, Budget Director, Senate Ways and Means Committee
Catharine Hornby, Undersecretary, Executive Office for Administration and Finance
Bran Shim, Assistant Secretary for Budget, Executive Office for Administration and Finance
Thomas Smith-Vaughan, Chief Operating Officer, Office of the Comptroller
Amy Nable, General Counsel / Assistant Comptroller, Office of the Comptroller
Pauline Lieu, Chief Financial Reporting Officer / Assistant Comptroller, Office of the Comptroller
Tamia Buckingham, Deputy Financial Reporting Officer, Office of the Comptroller

Commonwealth of Massachusetts

Fiscal Year 2022

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of June 30, 2022	Actual as % of Estimate
Alcoholic Beverages.....	\$ 94,600	\$ 97,024	102.6%
Cigarette.....	304,800	321,481	105.5%
Corporations.....	3,546,800	4,576,811	129.0%
Deeds.....	334,100	472,345	141.4%
Estate/Inheritance.....	704,300	868,444	123.3%
Financial Institutions.....	36,300	22,625	62.3%
Income.....	20,030,700	24,336,643	121.5%
Insurance.....	602,100	587,996	97.7%
Motor Fuels.....	792,900	722,788	91.2%
Marijuana Excise.....	124,700	156,669	125.6%
Utilities.....	-	1,572	-%
Room Occupancy.....	149,700	186,235	124.4%
Sales & Use Regular.....	5,762,100	6,317,184	109.6%
Sales & Use Meals.....	1,049,300	1,334,841	127.2%
Sales & Use Motor Vehicles.....	962,200	1,113,361	115.7%
Unemployment Insurance Surcharges.....	24,500	21,365	87.2%
Miscellaneous.....	21,500	8,969	41.7%
Gross General Appropriation Act Revenue Forecast.....	34,540,600	41,146,351	119.1%
Transfers off budget:			
SBAB Transfer.....	(1,075,900)	(1,188,905)	110.5%
MBTA Transfer.....	(1,235,900)	(1,348,905)	109.1%
Pension Transfer.....	(3,415,200)	(3,415,154)	100.0%
Excess Capital Gains to Stabilization Fund Transfer.....	(1,137,000)	(2,272,593)	199.9%
Excess Capital Gains to SRB Trust Fund Transfer.....	(63,100)	(126,255)	200.1%
Excess Capital Gains to Pension Liability Fund Transfer.....	(63,100)	(126,255)	200.1%
Workforce Training Fund Transfer.....	(24,500)	(21,365)	87.2%
Total Transfers.....	(7,014,700)	(8,499,432)	121.2%
Total Tax Revenue.....	27,525,900	32,646,919	118.6%
Federal Reimbursements.....	14,027,600	15,778,753	112.5%
Departmental Revenue.....	5,211,800	5,893,391	113.1%
Consolidated Transfers.....	3,296,500	10,054,528	305.0%
Total Non-Tax Revenue.....	22,535,900	31,726,672	140.8%
Grand Total.....	\$ 50,061,800	\$ 64,373,591	128.6%

Note: Total taxes reported above does not include the following funds:

Community Preservation Trust Fund.....	\$ 70,650
State Racing Fund.....	1,080
State Athletic Commission Fund.....	77
Commonwealth Care Trust Fund.....	122,527
State Lottery and Gaming Fund.....	224
Convention and Exhibition Center Fund.....	148,719
Agency Fund.....	565,124
Family and Employment Security Trust Fund.....	949,690
Gaming Revenue Fund.....	300,057
Massachusetts Tourism Trust Fund.....	10,000
Community Behavioral Health Promotion & Prevention Trust Fund.....	4,898
Total.....	\$ 2,173,047

Commonwealth of Massachusetts

Fiscal Year 2022 - Non Tax Revenue

Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of June 30, 2022	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ 1	-%
Judiciary.....	84,691	65,922	77.8%
Office of the Inspector General.....	1,195	1,090	91.2%
Secretary of the Commonwealth.....	260,633	294,862	113.1%
Treasurer and Receiver-General.....	1,947,549	1,986,215	102.0%
State Auditor.....	-	-	-%
Attorney General.....	62,329	49,694	79.7%
State Ethics Commission.....	41	62	151.2%
District Attorneys.....	2	140	7000.0%
Office of Campaign and Political Finance.....	105	19	18.1%
Sheriff's Department.....	35,262	19,799	56.1%
Disabled Persons Protection Commission.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	141,022	173,657	123.1%
Office of the Governor and Lieutenant Governor.....	7	-	-%
Office of the State Comptroller.....	1,226,094	7,306,413	595.9%
Executive Office for Administration and Finance.....	1,606,513	1,712,757	106.6%
Executive Office of Energy and Environmental Affairs.....	138,417	145,554	105.2%
Executive Office of Health and Human Services.....	15,446,150	17,127,311	110.9%
Health Policy Commission.....	11,800	11,089	94.0%
Executive Office of Technology Services and Security.....	2,734	112,372	4110.2%
Massachusetts Department of Transportation.....	667,000	638,634	95.7%
Office of the Child Advocate.....	-	-	-%
Massachusetts Commission Against Discrimination.....	4,030	2,757	68.4%
Cannabis Control Commission.....	17,499	27,214	155.5%
Board of Library Commissioners.....	2	4	200.0%
Executive Office of Education.....	368,314	862,330	234.1%
Center for Health Information & Analysis.....	34,643	34,694	100.1%
Executive Office of Public Safety and Homeland Security.....	244,688	840,480	343.5%
Executive Office of Housing and Economic Development.....	214,174	291,404	136.1%
Executive Office of Labor and Workforce Development.....	20,994	22,198	105.7%
Total Non Tax Revenue.....	\$ 22,535,888	\$ 31,726,672	140.8%

Commonwealth of Massachusetts

Fiscal Year 2022 - Non Tax Revenue

Departmental Summary

(in thousands)

Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of June 30, 2022	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ 1	-%
Judiciary:			
Appeals Court.....	310	252	81.3%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	5,018	3,416	68.1%
Supreme Judicial Court.....	3,513	2,078	59.2%
Trial Court.....	75,850	60,176	79.3%
Total Judiciary.....	84,691	65,922	77.8%
Office of the Inspector General.....	1,195	1,090	91.2%
Secretary of the Commonwealth.....	260,633	294,862	113.1%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	34	210.6%
State Lottery Commission.....	1,237,715	1,200,538	97.0%
Office of the Treasurer and Receiver-General.....	709,818	785,643	110.7%
Total Treasurer and Receiver-General.....	1,947,549	1,986,215	102.0%
State Auditor.....	-	-	-%
Attorney General.....	62,329	49,694	79.7%
State Ethics Commission.....	41	62	151.2%
District Attorneys:			
Berkshire District Attorney.....	-	1	-%
Bristol District Attorney.....	-	-	-%
Cape and Islands District Attorney.....	-	-	-%
District Attorney Association.....	-	-	-%
Eastern District Attorney.....	-	-	-%
Worcester (Middle) District Attorney.....	2	-	0.0%
Norfolk District Attorney.....	-	-	-%
Middlesex (Northern) District Attorney.....	-	20	-%
Northwestern District Attorney.....	-	-	-%
Plymouth District Attorney.....	-	3	-%
Suffolk District Attorney.....	-	116	-%
Total District Attorneys.....	2	140	7000.0%
Office of Campaign and Political Finance.....	105	19	18.1%
Sheriff's Departments:			
Sheriff's Department Bristol.....	2,100	252	12.0%
Sheriff's Department Hampshire.....	307	160	52.1%

Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of June 30, 2022	Actual as % of Estimate
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Assocation.....	-	17	-%
Sheriff's Department Berkshire.....	1,929	1,159	60.1%
Sheriff's Department Barnstable.....	1,051	1,003	95.4%
Sheriff's Department Dukes.....	271	3	1.1%
Sheriff's Department Essex.....	2,011	54	2.7%
Sheriff's Department Franklin.....	2,073	89	4.3%
Sheriff's Department Hampden	4,190	3,301	78.8%
Sheriff's Department Middlesex.....	251	80	31.9%
Sheriff's Department Norfolk.....	2,560	1,820	71.1%
Sheriff's Department Plymouth.....	16,300	11,617	71.3%
Sheriff's Department Suffolk.....	2,174	210	9.7%
Sheriff's Department Worcester	45	34	75.6%
Total Sheriff's Departments.....	35,262	19,799	56.1%
Disabled Persons Protection Commission.....	-	-	-%
MA Gaming Commission.....	141,022	173,657	123.1%
Office of the Governor and Lieutenant Governor.....	7	-	0.0%
Office of the State Comptroller.....	1,226,094	7,306,413	595.9%
Executive Office for Administration and Finance:			
Administrative Law Appeals.....	392	26	6.6%
Executive Office for Administration and Finance.....	129,823	22,301	17.2%
Appellate Tax Board.....	1,755	2,280	129.9%
Bureau of State Office Buildings.....	-	2	-%
Civil Service Commission.....	12	12	100.0%
Division of Capital Asset Management and Maintenance....	15,870	35,102	221.2%
Department of Revenue.....	220,191	251,366	114.2%
Group Insurance Commission.....	1,216,728	1,261,607	103.7%
Human Resources Division.....	2,511	65,536	2610.0%
George Fingold Library.....	-	-	-%
Operational Services Division.....	19,231	27,120	141.0%
Public Employee Retirement Administration.....	-	-	-%
Supplier Diversity Office.....	-	1	-%
Massachusetts Teachers' Retirement System.....	-	47,404	-%
Total Executive Office For Administration and Finance.....	1,606,513	1,712,757	106.6%
Executive Office of Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,937	6,823	98.4%
Department of Conservation & Recreation.....	31,355	27,280	87.0%
Department of Public Utilities.....	34,101	38,382	112.6%
Division of Energy Resources.....	5,901	3,292	55.8%
Executive Office of Energy and Environmental Affairs.....	4,956	7,382	149.0%
Department of Environmental Protection.....	34,635	37,460	108.2%
Department of Fish and Game.....	20,532	24,935	121.4%
Total Executive Office of Environmental Affairs.....	138,417	145,554	105.2%

Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of June 30, 2022	Actual as % of Estimate
Executive Office for Health and Human Services:			
Chelsea Soldiers' Home.....	9,054	9,861	108.9%
Department of Mental Health.....	173,089	174,014	100.5%
Department of Developmental Services.....	894,882	996,726	111.4%
Department of Public Health.....	259,211	347,294	134.0%
Department of Children and Families.....	307,888	291,754	94.8%
Department of Youth Services.....	8,457	6,390	75.6%
Secretary of Health and Human Services.....	13,157,847	14,632,235	111.2%
Department of Elder Affairs.....	132,887	141,090	106.2%
Soldiers' Home Holyoke.....	12,615	6,515	51.6%
Massachusetts Commission for the Blind.....	4,287	4,359	101.7%
Massachusetts Commission for the Deaf.....	170	362	212.9%
Massachusetts Rehabilitation Commission.....	7,427	10,114	136.2%
Department of Veteran Services.....	831	795	95.7%
Department of Transitional Assistance.....	477,505	505,802	105.9%
Total Executive Office Health and Human Services.....	15,446,150	17,127,311	110.9%
Health Policy Commission.....	11,800	11,089	94.0%
Executive Office of Technology Services & Security.....	2,734	112,372	4110.2%
Massachusetts Department of Transportation.....	667,000	638,634	95.7%
Massachusetts Commission Against Discrimination	4,030	2,757	68.4%
Cannabis Control Commission.....	17,499	27,214	155.5%
Board of Library Commissioners	2	4	200.0%
Executive Office of Education			
Berkshire Community College.....	150	130	86.7%
Bunker Hill Community College.....	150	-	0.0%
Bristol Community College.....	410	337	82.2%
Bridgewater State College.....	50	6	12.0%
Cape Cod Community College.....	305	252	82.6%
Department of Elementary and Secondary Education.....	6,458	357,630	5537.8%
Executive Office of Education.....	-	164	-%
Department of Early Education and Care.....	254,869	387,501	152.0%
Framingham State College.....	153	127	83.0%
Fitchburg State College.....	648	498	76.9%
Greenfield Community College.....	100	119	119.0%
Holyoke Community College.....	420	253	60.2%
Massasoit Community College.....	610	650	106.6%
Mass Bay Community College.....	326	426	130.7%
Massachusetts College of Art and Design.....	180	18	10.0%
Middlesex Community College.....	228	213	93.4%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	320	197	61.6%
Massachusetts College of Liberal Arts.....	-	163	-%
Northern Essex Community College.....	263	223	84.8%
North Shore Community College.....	31	-	0.0%
Quinsigamond Community College.....	182	16	8.8%

Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of June 30, 2022	Actual as % of Estimate
Roxbury Community College.....	530	90	17.0%
Department of Higher Education.....	-	1,616	-%
Salem State College.....	1,012	778	76.9%
Springfield Technical Community College.....	344	353	102.6%
University of Massachusetts.....	100,000	109,508	109.5%
Worcester State College.....	450	474	105.3%
Westfield State College.....	125	588	470.4%
Totals Executive Office of Education.....	<u>368,314</u>	<u>862,330</u>	<u>234.1%</u>
The Center for Health Information & Analysis.....	<u>34,643</u>	<u>34,694</u>	<u>100.1%</u>
Executive Office Public Safety:			
Emergency Management Agency.....	75,000	644,428	859.2%
Criminal History Systems Board.....	13,466	16,643	123.6%
Criminal Justice Training Council.....	1,801	1,348	74.8%
Office of the Chief Medical Examiner.....	6,108	6,841	112.0%
Department of Fire Services.....	43,521	43,320	99.5%
Department of Corrections.....	15,523	18,690	120.4%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	1,150	11,773	1023.7%
Military Division.....	1,900	570	30.0%
Parole Board.....	200	204	102.0%
Department of State Police.....	86,019	96,663	112.4%
Municipal Police Training Council.....	-	-	-%
Sex Offender Registry Board.....	-	-	-%
Total Executive Office of Public Safety.....	<u>244,688</u>	<u>840,480</u>	<u>343.5%</u>
Executive Office of Housing and Economic Development			
Division of Banks.....	36,197	39,908	110.3%
Division of Insurance.....	116,152	136,009	117.1%
Division of Standards.....	2,771	3,216	116.1%
Executive office of Economic Development.....	-	51,956	-%
Massachusetts Marketing Partnership.....	-	122	-%
Division of Housing and Community Development.....	4,233	4,710	111.3%
Division of Professional Licensure.....	48,248	48,559	100.6%
Office of Consumer Affairs and Business Regulation.....	1,801	1,905	105.8%
Department of Business and Technology.....	-	182	-%
Division of Telecommunications and Cable.....	4,772	4,837	101.4%
Total Executive Office of Housing and Economic Development	<u>214,174</u>	<u>291,404</u>	<u>136.1%</u>
Executive Office of Labor and Workforce Development			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	20,994	22,198	105.7%
Total Executive Office of Labor and Workforce Development..	<u>20,994</u>	<u>22,198</u>	<u>105.7%</u>
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 22,535,888</u>	<u>\$ 31,726,672</u>	<u>140.8%</u>