



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA
COMPTROLLER

November 23, 2022

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

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

Honorable Aaron Michlewitz
House Committee on Ways and Means
State House – Room 243
Boston, MA 02133

Dear Secretary Heffernan, Chair Rodrigues, and Chair Michlewitz:

In accordance with Sections 1A and 1B of Chapter 126 of the Acts of 2022 (the Fiscal Year 2023 General Appropriation Act), I am submitting the comparison of Actual Revenue Collections to Budget for the 1st quarter of Fiscal Year 2023.

This report details actual revenue collections based on amounts accounted for in the official books and records of the Commonwealth-MMARS, as of September 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,


William McNamara (Nov 23, 2022 14:26 EST)

William McNamara
Comptroller

CC: On following page
Attachment: Fiscal Year 2023 as of September 30, 2022 Tax and Non-Tax Revenue

Cc: Katherine O'Reilly, Budget Director, House Committee on Ways and Means
Christopher Marino, Budget Director, Senate Committee on Ways and Means
Catharine Hornby, Undersecretary, Executive Office for Administration & Finance
Bran Shim, Assistant Secretary for Budget, Executive Office for Administration & Finance
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 2023 - Period 3

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of September 30, 2022	Actual as % of Estimate
Alcoholic Beverages.....	\$ 104,700	\$ 27,087	25.9%
Cigarette.....	336,400	81,636	24.3%
Corporations.....	4,257,800	1,030,551	24.2%
Deeds.....	482,800	85,500	17.7%
Estate/Inheritance.....	862,900	230,941	26.8%
Financial Institutions.....	50,800	6,134	12.1%
Income.....	22,897,100	4,927,341	21.5%
Insurance.....	622,200	135,515	21.8%
Motor Fuels.....	796,200	179,464	22.5%
Marijuana Excise.....	165,300	35,609	21.5%
Utilities.....	-	150	-
Room Occupancy.....	204,500	121,337	59.3%
Sales & Use Regular.....	6,402,300	1,647,339	25.7%
Sales & Use Meals.....	1,323,800	398,074	30.1%
Sales & Use Motor Vehicles.....	1,117,600	288,674	25.8%
Unemployment Insurance Surcharges.....	24,500	7,389	30.2%
Miscellaneous.....	68,600	1,761	2.6%
Gross General Appropriation Act Revenue Forecast.....	39,717,500	9,204,502	23.2%
Transfers off budget:			
SBAB Transfer.....	(1,203,200)	(309,767)	25.7%
MBTA Transfer.....	(1,363,200)	(349,767)	25.7%
Pension Transfer.....	(3,744,000)	(894,325)	23.9%
Excess Capital Gains to Stabilization Fund Transfer.....	(1,399,700)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(77,800)	-	0.0%
Excess Capital Gains to Pension Liability Fund Transfer.....	(77,800)	-	0.0%
Workforce Training Fund Transfer.....	(24,500)	(7,389)	30.2%
Total Transfers.....	(7,890,200)	(1,561,248)	19.8%
Total Tax Revenue.....	31,827,300	7,643,254	24.0%
Federal Reimbursements.....	14,062,900	2,722,134	19.4%
Departmental Revenue.....	5,234,200	1,057,791	20.2%
Consolidated Transfers.....	3,702,700	155,586	4.2%
Total Non-Tax Revenue.....	22,999,800	3,935,511	17.1%
Grand Total.....	\$ 54,827,100	\$ 11,578,765	21.1%

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

Community Preservation Trust Fund.....	\$ 11,490
State Racing Fund.....	202
State Athletic Commission Fund.....	12
Commonwealth Care Trust Fund.....	23,289
State Lottery and Gaming Fund.....	59
Convention and Exhibition Center Fund.....	48,851
Agency Fund.....	186,696
Family and Employment Security Trust Fund.....	238,876
Gaming Revenue Fund.....	72,699
Massachusetts Tourism Trust Fund.....	2,500
Community Behavioral Health Promotion & Prevention Trust Fd.....	1,091
Total.....	\$ 585,763

Commonwealth of Massachusetts

Fiscal Year 2023 Period 3 - Non Tax Revenue

Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of September 30, 2022	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	71,295	13,488	18.9%
Office of the Inspector General.....	1,195	403	33.7%
Secretary of the Commonwealth.....	284,133	35,782	12.6%
Treasurer and Receiver-General.....	1,973,188	94,358	4.8%
State Auditor.....	-	-	-%
Attorney General.....	54,287	4,426	8.2%
State Ethics Commission.....	41	54	131.7%
District Attorneys.....	1	26	2600.0%
Office of Campaign and Political Finance.....	55	8	14.5%
Sheriff's Department.....	27,531	2,409	8.8%
Disabled Persons Protection Commission.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	159,603	24,075	15.1%
Office of the Governor and Lieutenant Governor.....	-	-	-%
Office of the State Comptroller.....	1,517,461	123,975	8.2%
Executive Office for Administration and Finance.....	1,583,587	199,039	12.6%
Executive Office of Energy and Environmental Affairs.....	134,455	25,437	18.9%
Executive Office of Health and Human Services.....	15,545,971	3,108,850	20.0%
Health Policy Commission.....	13,896	4	0.0%
Executive Office of Technology Services and Security.....	2,734	204	7.5%
Massachusetts Department of Transportation.....	671,423	127,407	19.0%
Office of the Child Advocate.....	-	-	-%
Massachusetts Commission Against Discrimination.....	4,030	1,600	39.7%
Cannabis Control Commission.....	30,732	6,188	20.1%
Board of Library Commissioners.....	2	1	50.0%
Executive Office of Education.....	414,726	9,716	2.3%
Center for Health Information & Analysis.....	37,973	78	0.2%
Executive Office of Public Safety and Homeland Security.....	225,278	79,076	35.1%
Executive Office of Housing and Economic Development.....	225,014	78,142	34.7%
Executive Office of Labor and Workforce Development.....	21,183	765	3.6%
Total Non Tax Revenue.....	\$ 22,999,794	\$ 3,935,511	17.1%

Commonwealth of Massachusetts
Fiscal Year 2023 Period 3 - Non Tax Revenue
Departmental Summary
(in thousands)

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of September 30, 2022	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary:			
Appeals Court.....	265	59	22.3%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,210	574	17.9%
Supreme Judicial Court.....	2,259	141	6.2%
Trial Court.....	65,561	12,714	19.4%
Total Judiciary.....	71,295	13,488	18.9%
Office of the Inspector General.....	1,195	403	33.7%
Secretary of the Commonwealth.....	284,133	35,782	12.6%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	9	58.8%
State Lottery Commission.....	1,246,397	6	0.0%
Office of the Treasurer and Receiver-General.....	726,775	94,343	13.0%
Total Treasurer and Receiver-General.....	1,973,188	94,358	4.8%
State Auditor.....	-	-	-%
Attorney General.....	54,287	4,426	8.2%
State Ethics Commission.....	41	54	131.7%
District Attorneys:			
Berkshire District Attorney.....	-	2	-%
Bristol District Attorney.....	-	-	-%
Cape and Islands District Attorney.....	-	-	-%
District Attorney Association.....	-	-	-%
Eastern District Attorney.....	-	3	-%
Worcester (Middle) District Attorney.....	1	-	0.0%
Norfolk District Attorney.....	-	-	-%
Middlesex (Northern) District Attorney.....	-	-	-%
Northwestern District Attorney.....	-	-	-%
Plymouth District Attorney.....	-	-	-%
Suffolk District Attorney.....	-	21	-%
Total District Attorneys.....	1	26	2600.0%
Office of Campaign and Political Finance.....	55	8	14.5%
Sheriff's Departments:			
Sheriff's Department Bristol.....	200	1	0.5%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of September 30, 2022	Actual as % of Estimate
Sheriff's Department Hampshire.....	117	37	31.6%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,924	575	29.9%
Sheriff's Department Barnstable.....	1,551	720	46.4%
Sheriff's Department Dukes.....	300	-	0.0%
Sheriff's Department Essex.....	1,902	13	0.7%
Sheriff's Department Franklin.....	104	11	10.6%
Sheriff's Department Hampden.....	4,341	737	17.0%
Sheriff's Department Middlesex.....	251	10	4.0%
Sheriff's Department Norfolk.....	2,496	302	12.1%
Sheriff's Department Plymouth.....	12,300	-	0.0%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	45	3	6.7%
Total Sheriff's Departments.....	27,531	2,409	8.8%
Disabled Persons Protection Commission.....	-	-	-%
MA Gaming Commission.....	159,603	24,075	15.1%
Office of the Governor and Lieutenant Governor.....	-	-	-%
Office of the State Comptroller.....	1,517,461	123,975	8.2%
Executive Office for Administration and Finance:			
Administrative Law Appeals.....	70	-	0.0%
Executive Office for Administration and Finance.....	37,300	741	2.0%
Appellate Tax Board.....	1,794	1,795	100.1%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	12	2	16.7%
Division of Capital Asset Management and Maintenance....	16,478	6,108	37.1%
Department of Revenue.....	244,528	52,440	21.4%
Group Insurance Commission.....	1,256,518	127,778	10.2%
Human Resources Division.....	2,511	3,485	138.8%
George Fingold Library.....	-	-	-%
Operational Services Division.....	24,376	5,926	24.3%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	764	-%
Total Executive Office For Administration and Finance.....	1,583,587	199,039	12.6%
Executive Office of Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,789	322	4.7%
Department of Conservation & Recreation.....	25,628	7,727	30.2%
Department of Public Utilities.....	33,269	9,073	27.3%
Division of Energy Resources.....	7,517	-	0.0%
Executive Office of Energy and Environmental Affairs.....	4,986	1,158	23.2%
Department of Environmental Protection.....	32,507	4,704	14.5%
Department of Fish and Game.....	23,759	2,453	10.3%
Total Executive Office of Environmental Affairs.....	134,455	25,437	18.9%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of September 30, 2022	Actual as % of Estimate
Executive Office for Health and Human Services:			
Chelsea Soldiers' Home.....	10,769	2,392	22.2%
Department of Mental Health.....	177,853	13,535	7.6%
Department of Developmental Services.....	857,441	99,280	11.6%
Department of Public Health.....	277,996	47,498	17.1%
Department of Children and Families.....	309,385	55,848	18.1%
Department of Youth Services.....	10,952	1,610	14.7%
Secretary of Health and Human Services.....	13,264,043	2,846,870	21.5%
Department of Elder Affairs.....	135,186	12,822	9.5%
Soldiers' Home Holyoke.....	7,522	1,349	17.9%
Massachusetts Commission for the Blind.....	4,554	170	3.7%
Massachusetts Commission for the Deaf.....	573	5	0.9%
Massachusetts Rehabilitation Commission.....	6,527	104	1.6%
Department of Veteran Services.....	831	150	18.1%
Department of Transitional Assistance.....	482,339	27,217	5.6%
Total Executive Office Health and Human Services.....	15,545,971	3,108,850	20.0%
Health Policy Commission.....	13,896	4	0.0%
Executive Office of Technology Services & Security.....	2,734	204	7.5%
Massachusetts Department of Transportation.....	671,423	127,407	19.0%
Massachusetts Commission Against Discrimination	4,030	1,600	39.7%
Cannabis Control Commission.....	30,732	6,188	20.1%
Board of Library Commissioners	2	1	50.0%
Executive Office of Education			
Berkshire Community College.....	150	-	0.0%
Bunker Hill Community College.....	150	-	0.0%
Bristol Community College.....	410	-	0.0%
Bridgewater State College.....	50	-	0.0%
Cape Cod Community College.....	305	-	0.0%
Department of Elementary and Secondary Education.....	6,627	2,566	38.7%
Executive Office of Education.....	-	-	-%
Department of Early Education and Care.....	295,064	5,267	1.8%
Framingham State College.....	153	-	0.0%
Fitchburg State College.....	648	-	0.0%
Greenfield Community College.....	100	-	0.0%
Holyoke Community College.....	420	-	0.0%
Massasoit Community College.....	610	-	0.0%
Mass Bay Community College.....	326	-	0.0%
Massachusetts College of Art and Design.....	-	-	-%
Middlesex Community College.....	228	-	0.0%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	320	-	0.0%
Massachusetts College of Liberal Arts.....	180	-	0.0%
Northern Essex Community College.....	263	156	59.3%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of September 30, 2022	Actual as % of Estimate
North Shore Community College.....	31	36	116.1%
Quinsigamond Community College.....	182	-	0.0%
Roxbury Community College.....	530	-	0.0%
Department of Higher Education.....	6,048	1,691	28.0%
Salem State College.....	1,012	-	0.0%
Springfield Technical Community College.....	344	-	0.0%
University of Massachusetts.....	100,000	-	0.0%
Worcester State College.....	450	-	0.0%
Westfield State College.....	125	-	0.0%
Totals Executive Office of Education.....	<u>414,726</u>	<u>9,716</u>	<u>2.3%</u>
The Center for Health Information & Analysis.....	<u>37,973</u>	<u>78</u>	<u>0.2%</u>
Executive Office Public Safety:			
Emergency Management Agency.....	51,000	56,873	111.5%
Criminal History Systems Board.....	14,374	1,350	9.4%
Criminal Justice Training Council.....	-	564	-%
Office of the Chief Medical Examiner.....	6,808	1,638	24.1%
Department of Fire Services.....	47,101	766	1.6%
Department of Corrections.....	15,523	4,764	30.7%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	1,150	389	33.8%
Military Division.....	1,900	73	3.8%
Parole Board.....	-	3	-%
Department of State Police.....	85,621	12,656	14.8%
Municipal Police Training Council.....	1,801	-	0.0%
Sex Offender Registry Board.....	-	-	-%
Total Executive Office of Public Safety.....	<u>225,278</u>	<u>79,076</u>	<u>35.1%</u>
Executive Office of Housing and Economic Development			
Division of Banks.....	36,642	1,134	3.1%
Division of Insurance.....	126,493	67,966	53.7%
Division of Standards.....	2,725	205	7.5%
Executive office of Economic Development.....	-	-	-%
Massachusetts Marketing Partnership.....	-	-	-%
Division of Housing and Community Development.....	3,970	560	14.1%
Division of Professional Licensure.....	48,047	7,822	16.3%
Office of Consumer Affairs and Business Regulation.....	2,160	445	20.6%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	4,977	10	0.2%
Total Executive Office of Housing and Economic Developmen	<u>225,014</u>	<u>78,142</u>	<u>34.7%</u>
Executive Office of Labor and Workforce Development			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	21,183	765	3.6%
Total Executive Office of Labor and Workforce Development..	<u>21,183</u>	<u>765</u>	<u>3.6%</u>
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 22,999,794</u>	<u>\$ 3,935,512</u>	<u>17.1%</u>