



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA
COMPTROLLER

February 21, 2023

Secretary Matthew Gorzkowicz
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
Committee on Ways and Means
State House – Room 243
Boston, MA 02133

Dear Secretary Gorzkowicz, 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 2nd 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 December 31, 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:

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William McNamara
Comptroller

CC: On following page
Attachment: Fiscal Year 2023 as of December 31, 2022 Tax and Non-Tax Revenue

Fiscal Year 2023 Q2 Tax and Non-Tax Revenue

February 21, 2023

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Cc: Brian R Donahue, 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
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 2023 - Period 6

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of December 31, 2022	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 104,700	\$ 51,936	49.6%
Cigarette.....	336,400	161,236	47.9%
Corporations.....	4,257,800	1,800,116	42.3%
Deeds.....	482,800	175,917	36.4%
Estate/Inheritance.....	862,900	473,480	54.9%
Financial Institutions.....	50,800	7,065	13.9%
Income.....	22,897,100	6,920,654	30.2%
Insurance.....	622,200	182,581	29.3%
Motor Fuels.....	796,200	357,252	44.9%
Marijuana Excise.....	165,300	75,292	45.5%
Utilities.....	-	150	-%
Room Occupancy.....	204,500	155,980	76.3%
Sales & Use Regular.....	6,402,300	3,368,749	52.6%
Sales & Use Meals.....	1,323,800	771,140	58.3%
Sales & Use Motor Vehicles.....	1,117,600	579,043	51.8%
Unemployment Insurance Surcharges.....	24,500	10,871	44.4%
Miscellaneous.....	68,600	3,553	5.2%
Gross General Appropriation Act Revenue Forecast.....	39,717,500	15,095,015	38.0%
Transfers off budget:			
SBAB Transfer.....	(1,203,200)	(631,656)	52.5%
MBTA Transfer.....	(1,363,200)	(711,657)	52.2%
Pension Transfer.....	(3,744,000)	(1,984,783)	53.0%
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)	(10,871)	44.4%
Total Transfers.....	(7,890,200)	(3,338,967)	42.3%
Total Tax Revenue.....	31,827,300	11,756,048	36.9%
Federal Reimbursements.....	14,062,900	5,770,387	41.0%
Departmental Revenue.....	5,234,200	2,437,178	46.6%
Consolidated Transfers.....	3,702,700	669,167	18.1%
Total Non-Tax Revenue.....	22,999,800	8,876,732	38.6%
Grand Total.....	\$ 54,827,100	\$ 20,632,780	37.6%

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

Community Preservation Trust Fund.....	\$ 24,161
State Racing Fund.....	425
State Athletic Commission Fund.....	14
Commonwealth Care Trust Fund.....	41,257
State Lottery and Gaming Fund.....	127
Convention and Exhibition Center Fund.....	106,020
Agency Fund.....	360,487
Family and Employment Security Trust Fund.....	468,663
Gaming Revenue Fund.....	148,841
Massachusetts Tourism Trust Fund.....	11,000
Community Behavioral Health Promotion & Prevention Trust Fd.....	2,040
Sports Wagering Fund.....	1,210
Total.....	\$ 1,164,245

Note: throughout this report, Revenue Estimates are full-year figures but Actual Revenues are six-month figures.

Commonwealth of Massachusetts

Fiscal Year 2023 Period 6 - Non Tax Revenue

Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of December 31, 2022	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 2	-%
Judiciary.....	71,295	27,609	38.7%
Office of the Inspector General.....	1,195	710	59.4%
Secretary of the Commonwealth.....	284,133	103,659	36.5%
Treasurer and Receiver-General.....	1,973,188	589,774	29.9%
State Auditor.....	-	-	-%
Attorney General.....	54,287	20,716	38.2%
State Ethics Commission.....	41	67	163.4%
District Attorneys.....	1	26	2600.0%
Office of Campaign and Political Finance.....	55	36	65.5%
Sheriff's Department.....	27,531	5,374	19.5%
Disabled Persons Protection Commission.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	159,603	73,290	45.9%
Office of the Governor and Lieutenant Governor.....	-	3	-%
Office of the State Comptroller.....	1,517,461	261,592	17.2%
Executive Office for Administration and Finance.....	1,583,587	367,768	23.2%
Executive Office of Energy and Environmental Affairs.....	134,455	49,518	36.8%
Executive Office of Health and Human Services.....	15,545,971	7,092,692	45.6%
Health Policy Commission.....	13,896	420	3.0%
Executive Office of Technology Services and Security.....	2,734	16,320	596.9%
Massachusetts Department of Transportation.....	671,423	332,012	49.4%
Office of the Child Advocate.....	-	-	-%
Massachusetts Commission Against Discrimination.....	4,030	2,299	57.0%
Cannabis Control Commission.....	30,732	10,539	34.3%
Board of Library Commissioners.....	2	1	50.0%
Executive Office of Education.....	414,726	153,163	36.9%
Center for Health Information & Analysis.....	37,973	26,661	70.2%
Executive Office of Public Safety and Homeland Security.....	225,278	(391,436) ⁽¹⁾	-173.8%
Massachusetts Peace Officer Standards and Training.....	-	2	-%
Executive Office of Housing and Economic Development.....	225,014	128,538	57.1%
Executive Office of Labor and Workforce Development.....	21,183	5,377	25.4%
Total Non Tax Revenue.....	\$ 22,999,794	\$ 8,876,732	38.6%

(1) - Negative amount due to reversal in FY2023 of Statutory Receivables recorded in FY2022, in accordance with Acts of 2022 Chapter 268 Section 260

Commonwealth of Massachusetts
Fiscal Year 2023 Period 6 - Non Tax Revenue
Departmental Summary
(in thousands)

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of December 31, 2022	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ 2	-%
Judiciary:			
Appeals Court.....	265	131	49.4%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,210	1,418	44.2%
Supreme Judicial Court.....	2,259	654	29.0%
Trial Court.....	65,561	25,406	38.8%
Total Judiciary.....	71,295	27,609	38.7%
Office of the Inspector General.....	1,195	710	59.4%
Secretary of the Commonwealth.....	284,133	103,659	36.5%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	19	118.8%
State Lottery Commission.....	1,246,397	315,603	25.3%
Office of the Treasurer and Receiver-General.....	726,775	274,152	37.7%
Total Treasurer and Receiver-General.....	1,973,188	589,774	29.9%
State Auditor.....	-	-	-%
Attorney General.....	54,287	20,716	38.2%
State Ethics Commission.....	41	67	163.4%
District Attorneys:			
Berkshire District Attorney.....	-	2	-%
Bristol District Attorney.....	-	-	-%
Cape and Islands District Attorney.....	-	-	-%
District Attorney Association.....	-	1	-%
Eastern District Attorney.....	-	2	-%
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	36	65.5%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of December 31, 2022	Actual as % of Estimate
Sheriff's Departments:			
Sheriff's Department Bristol.....	200	61	30.5%
Sheriff's Department Hampshire.....	117	84	71.8%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Assocation.....	-	-	-%
Sheriff's Department Berkshire.....	1,924	766	39.8%
Sheriff's Department Barnstable.....	1,551	1,083	69.8%
Sheriff's Department Dukes.....	300	-	0.0%
Sheriff's Department Essex.....	1,902	25	1.3%
Sheriff's Department Franklin.....	104	27	26.0%
Sheriff's Department Hampden.....	4,341	1,181	27.2%
Sheriff's Department Middlesex.....	251	24	9.6%
Sheriff's Department Norfolk.....	2,496	384	15.4%
Sheriff's Department Plymouth.....	12,300	1,721	14.0%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	45	18	40.0%
Total Sheriff's Departments.....	27,531	5,374	19.5%
Disabled Persons Protection Commission.....	-	-	-%
MA Gaming Commission.....	159,603	73,290	45.9%
Office of the Governor and Lieutenant Governor.....	-	3	-%
Office of the State Comptroller.....	1,517,461	261,592	17.2%
Executive Office for Administration and Finance:			
Administrative Law Appeals.....	70	14	20.0%
Executive Office for Administration and Finance.....	37,300	4,196	11.2%
Appellate Tax Board.....	1,794	1,892	105.5%
Bureau of State Office Buildings.....	-	1	-%
Civil Service Commission.....	12	4	33.3%
Division of Capital Asset Management and Maintenance.....	16,478	13,107	79.5%
Department of Revenue.....	244,528	105,167	43.0%
Group Insurance Commission.....	1,256,518	208,571	16.6%
Human Resources Division.....	2,511	18,464	735.3%
George Fingold Library.....	-	-	-%
Operational Services Division.....	24,376	13,247	54.3%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	3,105	-%
Total Executive Office For Administration and Finance.....	1,583,587	367,768	23.2%
Executive Office of Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,789	2,111	31.1%
Department of Conservation & Recreation.....	25,628	10,362	40.4%
Department of Public Utilities.....	33,269	13,879	41.7%
Division of Energy Resources.....	7,517	-	0.0%
Executive Office of Energy and Environmental Affairs.....	4,986	2,093	42.0%
Department of Environmental Protection.....	32,507	16,429	50.5%
Department of Fish and Game.....	23,759	4,644	19.5%
Total Executive Office of Environmental Affairs.....	134,455	49,518	36.8%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of December 31, 2022	Actual as % of Estimate
Executive Office for Health and Human Services:			
Chelsea Soldiers' Home.....	10,769	4,898	45.5%
Department of Mental Health.....	177,853	43,067	24.2%
Department of Developmental Services.....	857,441	489,491	57.1%
Department of Public Health.....	277,996	125,213	45.0%
Department of Children and Families.....	309,385	133,359	43.1%
Department of Youth Services.....	10,952	3,353	30.6%
Secretary of Health and Human Services.....	13,264,043	6,092,114	45.9%
Department of Elder Affairs.....	135,186	53,035	39.2%
Soldiers' Home Holyoke.....	7,522	3,752	49.9%
Massachusetts Commission for the Blind.....	4,554	1,914	42.0%
Massachusetts Commission for the Deaf.....	573	110	19.2%
Massachusetts Rehabilitation Commission.....	6,527	2,672	40.9%
Department of Veteran Services.....	831	324	39.0%
Department of Transitional Assistance.....	482,339	139,390	28.9%
Total Executive Office Health and Human Services.....	15,545,971	7,092,692	45.6%
Health Policy Commission.....	13,896	420	3.0%
Executive Office of Technology Services & Security.....	2,734	16,320	596.9%
Massachusetts Department of Transportation.....	671,423	332,012	49.4%
Massachusetts Commission Against Discrimination	4,030	2,299	57.0%
Cannabis Control Commission.....	30,732	10,539	34.3%
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	7,616	114.9%
Executive Office of Education.....	-	-	-%
Department of Early Education and Care.....	295,064	142,043	48.1%
Framingham State College.....	153	-	0.0%
Fitchburg State College.....	648	-	0.0%
Greenfield Community College.....	100	55	55.0%
Holyoke Community College.....	420	266	63.3%
Massasoit Community College.....	610	-	0.0%
Mass Bay Community College.....	326	-	0.0%
Massachusetts College of Art and Design.....	-	1	-%
Middlesex Community College.....	228	-	0.0%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	320	64	20.0%
Massachusetts College of Liberal Arts.....	180	-	0.0%
Northern Essex Community College.....	263	156	59.3%
North Shore Community College.....	31	36	116.1%
Quinsigamond Community College.....	182	-	0.0%
Roxbury Community College.....	530	100	18.9%
Department of Higher Education.....	6,048	2,277	37.6%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of December 31, 2022	Actual as % of Estimate
Salem State College.....	1,012	-	0.0%
Springfield Technical Community College.....	344	249	72.4%
University of Massachusetts.....	100,000	-	0.0%
Worcester State College.....	450	-	0.0%
Westfield State College.....	125	300	240.0%
Totals Executive Office of Education.....	<u>414,726</u>	<u>153,163</u>	<u>36.9%</u>
The Center for Health Information & Analysis.....	<u>37,973</u>	<u>26,661</u>	<u>70.2%</u>
Executive Office Public Safety:			
Emergency Management Agency.....	51,000	(455,461) ⁽¹⁾	-893.1%
Criminal History Systems Board.....	14,374	7,002	48.7%
Criminal Justice Training Council.....	-	1,174	-%
Office of the Chief Medical Examiner.....	6,808	3,362	49.4%
Department of Fire Services.....	47,101	1,921	4.1%
Department of Corrections.....	15,523	11,872	76.5%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	1,150	1,588	138.1%
Military Division.....	1,900	472	24.8%
Parole Board.....	-	-	-%
Department of State Police.....	85,621	36,628	42.8%
Municipal Police Training Council.....	1,801	2	0.1%
Sex Offender Registry Board.....	-	4	-%
Total Executive Office of Public Safety.....	<u>225,278</u>	<u>(391,436)</u>	<u>-173.8%</u>
Massachusetts Peace Officer Standards and Training.....	-	2	-%
Executive Office of Housing and Economic Development			
Division of Banks.....	36,642	8,237	22.5%
Division of Insurance.....	126,493	101,900	80.6%
Division of Standards.....	2,725	807	29.6%
Executive Office of Economic Development.....	-	363	-%
Massachusetts Marketing Partnership.....	-	-	-%
Division of Housing and Community Development.....	3,970	2,741	69.0%
Division of Professional Licensure.....	48,047	13,770	28.7%
Office of Consumer Affairs and Business Regulation.....	2,160	709	32.8%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	4,977	11	0.2%
Total Executive Office of Housing and Economic Development...	<u>225,014</u>	<u>128,538</u>	<u>57.1%</u>
Executive Office of Labor and Workforce Development			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	<u>21,183</u>	<u>5,377</u>	<u>25.4%</u>
Total Executive Office of Labor and Workforce Development.....	<u>21,183</u>	<u>5,377</u>	<u>25.4%</u>
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 22,999,794</u>	<u>\$ 8,876,732</u>	<u>38.6%</u>

(1) - Negative amount due to reversal in FY2023 of Statutory Receivables recorded in FY2022, in accordance with Acts of 2022 Chapter 268 Section 260