



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA  
COMPTROLLER

May 4, 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 3<sup>rd</sup> 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 March 31, 2023. 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 March 31, 2023 Tax and Non-Tax Revenue

Fiscal Year 2023 Q3 Tax and Non-Tax Revenue

May 4, 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  
Bran Shim, Assistant Secretary for Budget, Executive Office for Administration & Finance  
Martha Kwasnik, General Counsel, 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 2023 - Period 9

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of March 31, 2023	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 104,700	\$ 73,354	70.1%
Cigarette.....	336,400	225,043	66.9%
Corporations.....	4,257,800	3,033,451	71.2%
Deeds.....	482,800	238,876	49.5%
Estate/Inheritance.....	862,900	701,086	81.2%
Financial Institutions.....	50,800	12,557	24.7%
Income.....	22,897,100	12,231,902	53.4%
Insurance.....	622,200	397,697	63.9%
Motor Fuels.....	796,200	523,584	65.8%
Marijuana Excise.....	165,300	116,329	70.4%
Utilities.....	-	150	-%
Room Occupancy.....	204,500	185,179	90.6%
Sales & Use Regular.....	6,402,300	4,993,310	78.0%
Sales & Use Meals.....	1,323,800	1,110,154	83.9%
Sales & Use Motor Vehicles.....	1,117,600	866,628	77.5%
Unemployment Insurance Surcharges.....	24,500	13,415	54.8%
Miscellaneous.....	68,600	80,677	117.6%
Gross General Appropriation Act Revenue Forecast.....	39,717,500	24,803,392	62.4%
Transfers off budget:			
SBAB Transfer.....	(1,203,200)	(937,606)	77.9%
MBTA Transfer.....	(1,363,200)	(1,057,606)	77.6%
Pension Transfer.....	(3,744,000)	(2,864,408)	76.5%
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)	(13,415)	54.8%
Total Transfers.....	(7,890,200)	(4,873,035)	61.8%
Total Tax Revenue.....	31,827,300	19,930,357	62.6%
Federal Reimbursements.....	14,062,900	9,696,662	69.0%
Departmental Revenue.....	5,234,200	4,091,461	78.2%
Consolidated Transfers.....	3,702,700	1,280,244	34.6%
Total Non-Tax Revenue.....	22,999,800	15,068,367	65.5%
Grand Total.....	\$ 54,827,100	\$ 34,998,724	63.8%
Total taxes reported above does not include the following funds:			
Community Preservation Trust Fund.....	\$ 35,263		
State Racing Fund.....	642		
State Athletic Commission Fund.....	32		
Commonwealth Care Trust Fund.....	67,306		
State Lottery and Gaming Fund.....	192		
Convention and Exhibition Center Fund.....	139,971		
Agency Fund.....	490,582		
Family and Employment Security Trust Fund.....	674,213		
Public Health Trust Fund.....	371		
Gaming Revenue Fund.....	233,156		
Massachusetts Tourism Trust Fund.....	12,000		
Community Behavioral Health Promotion & Prevention Trust Fd.....	3,199		
Sports Wagering Fund.....	3,065		
Total.....	\$ 1,659,990		

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

**Commonwealth of Massachusetts**  
Fiscal Year 2023 Period 9 - Non Tax Revenue  
Executive Office Summary  
(in thousands)

Source	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of March 31, 2023	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 2	-%
Judiciary.....	71,295	32,906	46.2%
Office of the Inspector General.....	1,195	1,027	85.9%
Secretary of the Commonwealth.....	284,133	190,435	67.0%
Treasurer and Receiver-General.....	1,973,188	1,134,931	57.5%
State Auditor.....	-	-	-%
Attorney General.....	54,287	28,663	52.8%
State Ethics Commission.....	41	149	363.4%
District Attorneys.....	1	212	21200.0%
Office of Campaign and Political Finance.....	55	47	85.5%
Sheriff's Department.....	27,531	9,534	34.6%
Disabled Persons Protection Commission.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	159,603	119,636	75.0%
Office of the Governor and Lieutenant Governor.....	-	3	-%
Office of the State Comptroller.....	1,517,461	478,992	31.6%
Executive Office for Administration and Finance.....	1,583,587	795,372	50.2%
Executive Office of Energy and Environmental Affairs.....	134,455	96,893	72.1%
Executive Office of Health and Human Services.....	15,545,971	11,459,044	73.7%
Health Policy Commission.....	13,896	10,924	78.6%
Executive Office of Technology Services and Security.....	2,734	64,010	2341.3%
Executive Office of Veterans' Services.....	-	1,495	-%
Massachusetts Department of Transportation.....	671,423	469,471	69.9%
Office of the Child Advocate.....	-	-	-%
Massachusetts Commission Against Discrimination.....	4,030	2,439	60.5%
Cannabis Control Commission.....	30,732	15,623	50.8%
Board of Library Commissioners.....	2	2	100.0%
Executive Office of Education.....	414,726	262,927	63.4%
Center for Health Information & Analysis.....	37,973	37,195	98.0%
Executive Office of Public Safety and Homeland Security.....	225,278	(318,035) <sup>(1)</sup>	-141.2%
Massachusetts Peace Officer Standards and Training.....	-	2	-%
Executive Office of Housing and Economic Development.....	225,014	164,193	73.0%
Executive Office of Labor and Workforce Development.....	21,183	10,275	48.5%
<b>Total Non Tax Revenue.....</b>	<b>\$ 22,999,794</b>	<b>\$ 15,068,367</b>	<b>65.5%</b>

(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 9 - Non Tax Revenue  
Departmental Summary  
(in thousands)

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of March 31, 2023	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ 2	-%
Judiciary:			
Appeals Court.....	265	197	74.3%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,210	2,193	68.3%
Supreme Judicial Court.....	2,259	808	35.8%
Trial Court.....	65,561	29,708	45.3%
Total Judiciary.....	71,295	32,906	46.2%
Office of the Inspector General.....	1,195	1,027	85.9%
Secretary of the Commonwealth.....	284,133	190,435	67.0%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	20	125.0%
State Lottery Commission.....	1,246,397	631,202	50.6%
Office of the Treasurer and Receiver-General.....	726,775	503,709	69.3%
Total Treasurer and Receiver-General.....	1,973,188	1,134,931	57.5%
State Auditor.....	-	-	-%
Attorney General.....	54,287	28,663	52.8%
State Ethics Commission.....	41	149	363.4%
District Attorneys:			
Berkshire District Attorney.....	-	14	-%
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.....	-	1	-%
Suffolk District Attorney.....	-	194	-%
Total District Attorneys.....	1	212	21200.0%
Office of Campaign and Political Finance.....	55	47	85.5%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of March 31, 2023	Actual as % of Estimate
Sheriff's Departments:			
Sheriff's Department Bristol.....	200	86	43.0%
Sheriff's Department Hampshire.....	117	103	88.0%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Assocation.....	-	-	-%
Sheriff's Department Berkshire.....	1,924	983	51.1%
Sheriff's Department Barnstable.....	1,551	1,217	78.5%
Sheriff's Department Dukes.....	300	-	0.0%
Sheriff's Department Essex.....	1,902	38	2.0%
Sheriff's Department Franklin.....	104	45	43.3%
Sheriff's Department Hampden.....	4,341	1,620	37.3%
Sheriff's Department Middlesex.....	251	31	12.4%
Sheriff's Department Norfolk.....	2,496	654	26.2%
Sheriff's Department Plymouth.....	12,300	4,729	38.4%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	45	28	62.2%
<b>Total Sheriff's Departments.....</b>	<b>27,531</b>	<b>9,534</b>	<b>34.6%</b>
Disabled Persons Protection Commission.....	-	-	-%
MA Gaming Commission.....	159,603	119,636	75.0%
Office of the Governor and Lieutenant Governor.....	-	3	-%
Office of the State Comptroller.....	1,517,461	478,992	31.6%
Executive Office for Administration and Finance:			
Administrative Law Appeals.....	70	18	25.7%
Executive Office for Administration and Finance.....	37,300	9,698	26.0%
Appellate Tax Board.....	1,794	1,992	111.0%
Bureau of State Office Buildings.....	-	1	-%
Civil Service Commission.....	12	5	41.7%
Division of Capital Asset Management and Maintenance.....	16,478	21,293	129.2%
Department of Revenue.....	244,528	160,777	65.7%
Group Insurance Commission.....	1,256,518	537,580	42.8%
Human Resources Division.....	2,511	34,313	1366.5%
George Fingold Library.....	-	-	-%
Operational Services Division.....	24,376	21,671	88.9%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	8,024	-%
<b>Total Executive Office For Administration and Finance.....</b>	<b>1,583,587</b>	<b>795,372</b>	<b>50.2%</b>

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of March 31, 2023	Actual as % of Estimate
Executive Office of Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,789	3,780	55.7%
Department of Conservation & Recreation.....	25,628	23,767	92.7%
Department of Public Utilities.....	33,269	24,135	72.5%
Division of Energy Resources.....	7,517	10	0.1%
Executive Office of Energy and Environmental Affairs.....	4,986	3,596	72.1%
Department of Environmental Protection.....	32,507	29,489	90.7%
Department of Fish and Game.....	23,759	12,116	51.0%
<b>Total Executive Office of Environmental Affairs.....</b>	<b>134,455</b>	<b>96,893</b>	<b>72.1%</b>
Executive Office for Health and Human Services:			
Chelsea Soldiers' Home.....	10,769	6,578	61.1%
Department of Mental Health.....	177,853	96,396	54.2%
Department of Developmental Services.....	857,441	786,839	91.8%
Department of Public Health.....	277,996	218,627	78.6%
Department of Children and Families.....	309,385	220,631	71.3%
Department of Youth Services.....	10,952	5,628	51.4%
Secretary of Health and Human Services.....	13,264,043	9,712,965	73.2%
Department of Elder Affairs.....	135,186	101,389	75.0%
Soldiers' Home Holyoke.....	7,522	5,040	67.0%
Massachusetts Commission for the Blind.....	4,554	3,408	74.8%
Massachusetts Commission for the Deaf.....	573	334	58.3%
Massachusetts Rehabilitation Commission.....	6,527	6,120	93.8%
Department of Veteran Services.....	831	408	49.1%
Department of Transitional Assistance.....	482,339	294,681	61.1%
<b>Total Executive Office Health and Human Services.....</b>	<b>15,545,971</b>	<b>11,459,044</b>	<b>73.7%</b>
Health Policy Commission.....	13,896	10,924	78.6%
Executive Office of Technology Services & Security.....	2,734	64,010	2341.3%
Executive Office of Veterans' Services:			
Chelsea Soldiers' Home.....	-	789	-%
Soldiers' Home Holyoke.....	-	648	-%
Department of Veteran Services.....	-	58	-%
<b>Total Executive Office of Veterans' Services.....</b>	<b>-</b>	<b>1,495</b>	<b>-%</b>
Massachusetts Department of Transportation.....	671,423	469,471	69.9%
Massachusetts Commission Against Discrimination .....	4,030	2,439	60.5%
Cannabis Control Commission.....	30,732	15,623	50.8%
Board of Library Commissioners .....	2	2	100.0%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of March 31, 2023	Actual as % of Estimate
Executive Office of Education			
Berkshire Community College.....	150	-	0.0%
Bunker Hill Community College.....	150	-	0.0%
Bristol Community College.....	410	226	55.1%
Bridgewater State College.....	50	-	0.0%
Cape Cod Community College.....	305	-	0.0%
Department of Elementary and Secondary Education.....	6,627	10,497	158.4%
Executive Office of Education.....	-	429	-%
Department of Early Education and Care.....	295,064	246,542	83.6%
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	367	112.6%
Massachusetts College of Art and Design.....	-	5	-%
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	150	28.3%
Department of Higher Education.....	6,048	3,092	51.1%
Salem State College.....	1,012	390	38.5%
Springfield Technical Community College.....	344	249	72.4%
University of Massachusetts.....	100,000	9	0.0%
Worcester State College.....	450	94	20.9%
Westfield State College.....	125	300	240.0%
Totals Executive Office of Education.....	414,726	262,927	63.4%
The Center for Health Information & Analysis.....	37,973	37,195	98.0%
Executive Office Public Safety:			
Emergency Management Agency.....	51,000	(423,299) <sup>(1)</sup>	-830.0%
Criminal History Systems Board.....	14,374	9,780	68.0%
Criminal Justice Training Council.....	-	1,715	-%
Office of the Chief Medical Examiner.....	6,808	5,120	75.2%
Department of Fire Services.....	47,101	2,759	5.9%
Department of Corrections.....	15,523	17,136	110.4%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	1,150	4,325	376.1%
Military Division.....	1,900	348	18.3%
Parole Board.....	-	(1,059)	-%
Department of State Police.....	85,621	65,134	76.1%
Municipal Police Training Council.....	1,801	2	0.1%
Sex Offender Registry Board.....	-	4	-%
Total Executive Office of Public Safety.....	225,278	(318,035)	-141.2%



Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of March 31, 2023	Actual as % of Estimate
Massachusetts Peace Officer Standards and Training.....	-	2	-%
<b>Executive Office of Housing and Economic Development</b>			
Division of Banks.....	36,642	10,693	29.2%
Division of Insurance.....	126,493	121,663	96.2%
Division of Standards.....	2,725	1,471	54.0%
Executive Office of Economic Development.....	-	784	-%
Massachusetts Marketing Partnership.....	-	-	-%
Division of Housing and Community Development.....	3,970	4,868	122.6%
Division of Professional Licensure.....	48,047	23,416	48.7%
Office of Consumer Affairs and Business Regulation.....	2,160	1,149	53.2%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	4,977	149	3.0%
<b>Total Executive Office of Housing and Economic Development...</b>	<b>225,014</b>	<b>164,193</b>	<b>73.0%</b>
<b>Executive Office of Labor and Workforce Development</b>			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	21,183	10,275	48.5%
<b>Total Executive Office of Labor and Workforce Development....</b>	<b>21,183</b>	<b>10,275</b>	<b>48.5%</b>
<b>Total Non-Tax Revenue-Executive Office by Department.....</b>	<b>\$ 22,999,794</b>	<b>\$ 15,068,367</b>	<b>65.5%</b>

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