



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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WILLIAM MCNAMARA  
COMPTROLLER

February 9, 2024

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  
House 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 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 June 30, 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

Attachment: Fiscal Year 2023 as of June 30, 2023 Tax and Non-Tax Revenue  
CC list on following page

Fiscal Year 2023 Tax and Non-Tax Revenue  
February 9, 2024

cc: Brian Donahue, Budget Director, House Committee on Ways and Means  
Christopher Czepiel, Budget Director, Senate Committee on Ways and Means  
Danielle Cerny, Chief of Staff, Executive Office for Administration and Finance  
Christopher Marino, Assistant Secretary of Budget, Executive Office for Administration and Finance  
Martha Kwasnik, General Counsel, Executive Office for Administration and Finance  
Brian Melanson, Director of Operations, 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

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of June 30, 2023	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 104,700	\$ 98,268	93.9%
Cigarette.....	336,400	299,927	89.2%
Corporations.....	4,257,800	4,549,011	106.8%
Deeds.....	482,800	336,852	69.8%
Estate/Inheritance.....	862,900	973,710	112.8%
Financial Institutions.....	50,800	21,794	42.9%
Income.....	22,897,100	18,995,270	83.0%
Insurance.....	622,200	613,510	98.6%
Motor Fuels.....	796,200	701,909	88.2%
Marijuana Excise.....	165,300	161,468	97.7%
Utilities.....	-	150	-%
Room Occupancy.....	204,500	235,684	115.2%
Sales & Use Regular.....	6,402,300	6,701,806	104.7%
Sales & Use Meals.....	1,323,800	1,496,213	113.0%
Sales & Use Motor Vehicles.....	1,117,600	1,198,071	107.2%
Unemployment Insurance Surcharges.....	24,500	35,085	143.2%
Miscellaneous.....	68,600	8,320	12.1%
Gross General Appropriation Act Revenue Forecast.....	39,717,500	36,427,048	91.7%
Transfers off budget:			
SBAB Transfer.....	(1,203,200)	(1,264,004)	105.1%
MBTA Transfer.....	(1,363,200)	(1,424,006)	104.5%
Pension Transfer.....	(3,744,000)	(3,743,050)	100.0%
Excess Capital Gains to Stabilization Fund Transfer.....	(1,399,700)	(750,263)	53.6%
Excess Capital Gains to SRB Trust Fund Transfer.....	(77,800)	(41,681)	53.6%
Excess Capital Gains to Pension Liability Fund Transfer.....	(77,800)	(41,681)	53.6%
Workforce Training Fund Transfer.....	(24,500)	(35,085)	143.2%
Total Transfers.....	(7,890,200)	(7,299,770)	92.5%
Total Tax Revenue.....	31,827,300	29,127,278	91.5%
Federal Reimbursements.....	14,062,900	15,224,753	108.3%
Departmental Revenue.....	5,234,200	6,592,892	126.0%
Consolidated Transfers.....	3,702,700	7,448,065	201.2%
Total Non-Tax Revenue.....	22,999,800	29,265,710	127.2%
Grand Total.....	\$ 54,827,100	\$ 58,392,988	106.5%

Total taxes reported above does not include the following funds:

Community Preservation Trust Fund.....	\$ 49,158
State Racing Fund.....	833
State Athletic Commission Fund.....	74
Commonwealth Care Trust Fund.....	105,498
State Lottery and Gaming Fund.....	286
Convention and Exhibition Center Fund.....	203,560
Agency Fund.....	714,051
Family and Employment Security Trust Fund.....	933,988
Public Health Trust Fund.....	1,000
Gaming Revenue Fund.....	318,704
Massachusetts Tourism Trust Fund.....	10,000
Community Behavioral Health Promotion & Prevention Trust Fd.....	4,161
Sports Wagering Fund.....	37,517
Total.....	\$ 2,378,831

## Commonwealth of Massachusetts

Fiscal Year 2023

Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of June 30, 2023	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 3	-%
Judiciary.....	71,295	49,358	69.2%
Office of Inspector General.....	1,195	1,252	104.8%
Secretary of the Commonwealth.....	284,133	278,618	98.1%
Treasurer and Receiver-General.....	1,973,188	2,694,803	136.6%
State Auditor.....	-	-	-%
Attorney General.....	54,287	55,339	101.9%
State Ethics Commission.....	41	211	514.6%
District Attorneys.....	1	294	29400.0%
Office of Campaign & Political Finance.....	55	65	118.2%
Sheriffs.....	27,531	17,476	63.5%
Disabled Persons Protection Commission.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	159,603	210,823	132.1%
Governor and Lieutenant Governor.....	-	4	-%
Office of the Comptroller.....	1,517,461	4,381,453	288.7%
Administration and Finance.....	1,583,587	2,204,918	139.2%
Energy and Environmental Affairs.....	134,455	173,992	129.4%
Health and Human Services.....	15,545,971	17,543,836	112.9%
Health Policy Commission.....	13,896	11,679	84.0%
Technology Services and Security.....	2,734	114,248	4178.8%
Veterans' Services.....	-	6,350	-%
Housing and Livable Communities.....	-	263	-%
Massachusetts Department of Transportation.....	671,423	643,345	95.8%
Office of the Child Advocate.....	-	5	-%
Commission Against Discrimination.....	4,030	2,604	64.6%
Cannabis Control Commission.....	30,732	21,515	70.0%
Board of Library Commissioners.....	2	3	150.0%
Education.....	414,726	720,652	173.8%
Center for Health Information & Analysis.....	37,973	38,638	101.8%
Public Safety and Security.....	225,278	(163,854) <sup>(1)</sup>	-72.7%
Massachusetts Peace Officer Standards and Training Commissior	-	3	-%
Economic Development.....	225,014	235,312	104.6%
Labor and Workforce Development.....	21,183	22,502	106.2%
Total Non Tax Revenue.....	<u>\$ 22,999,794</u>	<u>\$ 29,265,710</u>	<u>127.2%</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

## Commonwealth of Massachusetts

Fiscal Year 2023

## Departmental Summary

(in thousands)

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of June 30, 2023	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ 3	-%
Judiciary:			
Appeals Court.....	265	286	107.9%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,210	3,351	104.4%
Supreme Judicial Court.....	2,259	2,179	96.5%
Trial Court.....	65,561	43,542	66.4%
Total Judiciary.....	71,295	49,358	69.2%
Office of Inspector General.....	1,195	1,252	104.8%
Secretary of the Commonwealth.....	284,133	278,618	98.1%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	19	118.8%
State Lottery Commission.....	1,246,397	1,293,699	103.8%
Office of the Treasurer and Receiver-General.....	726,775	1,401,085	192.8%
Total Treasurer and Receiver-General.....	1,973,188	2,694,803	136.6%
State Auditor.....	-	-	-%
Attorney General.....	54,287	55,339	101.9%
State Ethics Commission.....	41	211	514.6%
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	6	600.0%
Norfolk District Attorney.....	-	-	-%
Middlesex (Northern) District Attorney.....	-	1	-%
Northwestern District Attorney.....	-	-	-%
Plymouth District Attorney.....	-	1	-%
Suffolk District Attorney.....	-	269	-%
Total District Attorneys.....	1	294	29400.0%
Office of Campaign & Political Finance.....	55	65	118.2%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of June 30, 2023	Actual as % of Estimate
Sheriffs:			
Sheriff's Department Bristol.....	200	96	48.0%
Sheriff's Department Hampshire.....	117	104	88.9%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Assocation.....	-	2	-%
Sheriff's Department Berkshire.....	1,924	1,171	60.9%
Sheriff's Department Barnstable.....	1,551	1,503	96.9%
Sheriff's Department Dukes.....	300	-	0.0%
Sheriff's Department Essex.....	1,902	52	2.7%
Sheriff's Department Franklin.....	104	63	60.6%
Sheriff's Department Hampden.....	4,341	3,890	89.6%
Sheriff's Department Middlesex.....	251	112	44.6%
Sheriff's Department Norfolk.....	2,496	1,005	40.3%
Sheriff's Department Plymouth.....	12,300	9,267	75.3%
Sheriff's Department Suffolk.....	2,000	176	8.8%
Sheriff's Department Worcester.....	45	35	77.8%
Total Sheriffs.....	27,531	17,476	63.5%
Disabled Persons Protection Commission.....	-	-	-%
Massachusetts Gaming Commission.....	159,603	210,823	132.1%
Governor and Lieutenant Governor.....	-	4	-%
Office of the Comptroller.....	1,517,461	4,381,453	288.7%
Administration and Finance:			
Administrative Law Appeals.....	70	25	35.7%
Executive Office for Administration and Finance.....	37,300	511,950	1372.5%
Appellate Tax Board.....	1,794	2,985	166.4%
Bureau of State Office Buildings.....	-	1	-%
Civil Service Commission.....	12	7	58.3%
Division of Capital Asset Management and Maintenance.....	16,478	43,242	262.4%
Department of Revenue.....	244,528	244,921	100.2%
Group Insurance Commission.....	1,256,518	1,267,061	100.8%
Human Resources Division.....	2,511	67,958	2706.4%
George Fingold Library.....	-	-	-%
Operational Services Division.....	24,376	29,492	121.0%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	37,276	-%
Total Administration and Finance.....	1,583,587	2,204,918	139.2%
Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,789	6,848	100.9%
Department of Conservation & Recreation.....	25,628	34,194	133.4%
Department of Public Utilities.....	33,269	53,636	161.2%
Division of Energy Resources.....	7,517	10,488	139.5%
Executive Office of Energy and Environmental Affairs.....	4,986	8,983	180.2%
Department of Environmental Protection.....	32,507	35,476	109.1%
Department of Fish and Game.....	23,759	24,367	102.6%
Total Energy and Environmental Affairs.....	134,455	173,992	129.4%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of June 30, 2023	Actual as % of Estimate
Health and Human Services:			
Chelsea Soldiers' Home.....	10,769	6,578	61.1%
Department of Mental Health.....	177,853	158,738	89.3%
Department of Developmental Services.....	857,441	1,122,924	131.0%
Department of Public Health.....	277,996	320,326	115.2%
Department of Children and Families.....	309,385	319,605	103.3%
Department of Youth Services.....	10,952	13,503	123.3%
Secretary of Health and Human Services.....	13,264,043	14,939,632	112.6%
Department of Elder Affairs.....	135,186	158,813	117.5%
Soldiers' Home Holyoke.....	7,522	5,040	67.0%
Massachusetts Commission for the Blind.....	4,554	5,019	110.2%
Massachusetts Commission for the Deaf.....	573	1,654	288.7%
Massachusetts Rehabilitation Commission.....	6,527	12,292	188.3%
Department of Veteran Services.....	831	408	49.1%
Department of Transitional Assistance.....	482,339	479,304	99.4%
<b>Total Health and Human Services.....</b>	<b>15,545,971</b>	<b>17,543,836</b>	<b>112.9%</b>
Health Policy Commission.....	13,896	11,679	84.0%
Technology Services & Security.....	2,734	114,248	4178.8%
Veterans' Services:			
Chelsea Soldiers' Home.....	-	2,873	-%
Soldiers' Home Holyoke.....	-	3,171	-%
Department of Veteran Services.....	-	306	-%
<b>Total Veterans' Services.....</b>	<b>-</b>	<b>6,350</b>	<b>-%</b>
Housing and Livable Communities.....	-	263	-%
Massachusetts Department of Transportation.....	671,423	643,345	95.8%
Office of the Child Advocate.....	-	5	-%
Commission Against Discrimination .....	4,030	2,604	64.6%
Cannabis Control Commission.....	30,732	21,515	70.0%
Board of Library Commissioners .....	2	3	150.0%

Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of June 30, 2023	Actual as % of Estimate
<b>Education:</b>			
Berkshire Community College.....	150	80	53.3%
Bunker Hill Community College.....	150	-	0.0%
Bristol Community College.....	410	325	79.3%
Bridgewater State College.....	50	2	4.0%
Cape Cod Community College.....	305	243	79.7%
Department of Elementary and Secondary Education.....	6,627	163,076	2460.8%
Executive Office of Education.....	-	996	-%
Department of Early Education and Care.....	295,064	448,911	152.1%
Framingham State College.....	153	135	88.2%
Fitchburg State College.....	648	537	82.9%
Greenfield Community College.....	100	103	103.0%
Holyoke Community College.....	420	515	122.6%
Massasoit Community College.....	610	422	69.2%
Mass Bay Community College.....	326	581	178.2%
Massachusetts College of Art and Design.....	-	10	-%
Middlesex Community College.....	228	-	0.0%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	320	195	60.9%
Massachusetts College of Liberal Arts.....	180	134	74.4%
Northern Essex Community College.....	263	156	59.3%
North Shore Community College.....	31	36	116.1%
Quinsigamond Community College.....	182	18	9.9%
Roxbury Community College.....	530	292	55.1%
Department of Higher Education.....	6,048	1,683	27.8%
Salem State College.....	1,012	751	74.2%
Springfield Technical Community College.....	344	541	157.3%
University of Massachusetts.....	100,000	100,009	100.0%
Worcester State College.....	450	371	82.4%
Westfield State College.....	125	530	424.0%
<b>Total Education.....</b>	<b>414,726</b>	<b>720,652</b>	<b>173.8%</b>
<b>The Center for Health Information &amp; Analysis.....</b>	<b>37,973</b>	<b>38,638</b>	<b>101.8%</b>
<b>Public Safety and Security:</b>			
Emergency Management Agency.....	51,000	(378,060) <sup>(1)</sup>	-741.3%
Criminal History Systems Board.....	14,374	16,876	117.4%
Municipal Police Training Council.....	1,801	2,111	117.2%
Office of the Chief Medical Examiner.....	6,808	6,691	98.3%
Department of Fire Services.....	47,101	48,594	103.2%
Department of Corrections.....	15,523	25,225	162.5%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	1,150	8,241	716.6%
Military Division.....	1,900	238	12.5%
Parole Board.....	-	(1,050)	-%
Department of State Police.....	85,621	107,278	125.3%
Sex Offender Registry Board.....	-	2	-%
<b>Total Public Safety and Security.....</b>	<b>225,278</b>	<b>(163,854)</b>	<b>-72.7%</b>



Departments	Revenue Estimates Per Chapter 126 of the Acts of 2022	Actual Revenues As of June 30, 2023	Actual as % of Estimate
Massachusetts Peace Officer Standards and Training Commission....	-	3	-%
Economic Development:			
Division of Banks.....	36,642	41,126	112.2%
Division of Insurance.....	126,493	136,864	108.2%
Division of Standards.....	2,725	3,232	118.6%
Executive Office of Economic Development.....	-	2,841	-%
Massachusetts Marketing Partnership.....	-	193	-%
Division of Housing and Community Development.....	3,970	5,407	136.2%
Division of Professional Licensure.....	48,047	40,204	83.7%
Office of Consumer Affairs and Business Regulation.....	2,160	1,849	85.6%
Department of Business and Technology.....	-	418	-%
Division of Telecommunications and Cable.....	4,977	3,178	63.9%
Total Housing and Economic Development.....	225,014	235,312	104.6%
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Executive Office of Labor and Workforce Development.....	21,183	22,502	106.2%
Total Labor and Workforce Development.....	21,183	22,502	106.2%
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 22,999,794</u>	<u>\$ 29,265,710</u>	<u>127.2%</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