



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA
COMPTROLLER

December 11, 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

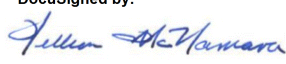
Honorable Aaron Michlewitz
House Committee on Ways and Means
State House – Room 243
Boston, MA 02133

Dear Secretary Gorzkowicz, Chair Rodrigues, and Chair Michlewitz:

In accordance with Sections 1A and 1B of Chapter 28 of the Acts of 2023 (the Fiscal Year 2024 General Appropriation Act), I am submitting the comparison of Actual Revenue Collections to Budget for the first quarter of Fiscal Year 2024.

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, 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 2024 as of September 30, 2023 Tax and Non-Tax Revenue
CC list on following page

Fiscal Year 2024 Tax and Non-Tax Revenue

December 11, 2023

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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
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 2024 - Period 3

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of September 30, 2023	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 99,600	\$ 27,270	27.4%
Cigarette.....	293,700	74,893	25.5%
Corporations.....	4,577,600	951,850	20.8%
Deeds.....	452,700	68,097	15.0%
Estate/Inheritance.....	882,700	190,663	21.6%
Financial Institutions.....	15,600	9,247	59.3%
Fair Share Income Surtax.....	1,000,000	-	0.0%
Income.....	22,057,300	5,146,477	23.3%
Insurance.....	645,200	148,488	23.0%
Marijuana Excise.....	167,300	37,857	22.6%
Motor Fuels.....	718,200	185,879	25.9%
Utilities.....	-	-	-%
Room Occupancy.....	243,600	129,453	53.1%
Sales & Use Regular.....	6,882,100	1,597,842	23.2%
Sales & Use Meals.....	1,533,500	408,039	26.6%
Sales & Use Motor Vehicles.....	1,264,700	295,863	23.4%
Unemployment Insurance Surcharges.....	27,200	4,759	17.5%
Miscellaneous.....	19,400	5,221	26.9%
Gross General Appropriation Act Revenue Forecast.....	40,880,400	9,281,898	22.7%
Transfers off budget:			
Pension Transfer.....	(4,104,600)	(977,551)	23.8%
MBTA Transfer.....	(1,463,500)	(343,000)	23.4%
MSBA Transfer.....	(1,303,500)	(303,000)	23.2%
Workforce Training Fund Transfer.....	(27,200)	(4,759)	17.5%
Fair Share Income Surtax Transfer.....	(1,000,000)	-	0.0%
Excess Capital Gains to Stabilization Fund Transfer.....	(525,000)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(29,200)	-	0.0%
Excess Capital Gains to Pension Liability Fund Transfer.....	(29,200)	-	0.0%
Total Transfers.....	(8,482,200)	(1,628,310)	19.2%
Total Tax Revenue.....	32,398,200	7,653,588	23.6%
Federal Reimbursements.....	13,735,300	2,728,686	19.9%
Departmental Revenue.....	6,127,500	1,124,542	18.4%
Consolidated Transfers.....	4,290,000	221,838	5.2%
Total Non-Tax Revenue.....	24,152,800	4,075,066	16.9%
Grand Total.....	\$ 56,551,000	\$ 11,728,654	20.7%
Total taxes reported above does not include the following funds:			
Community Preservation Trust Fund.....	\$ 8,730		
State Racing Fund.....	155		
State Athletic Commission Fund.....	371		
Commonwealth Care Trust Fund.....	24,477		
State Lottery and Gaming Fund.....	55		
Convention and Exhibition Center Fund.....	51,374		
Agency Fund.....	198,142		
Family and Employment Security Trust Fund.....	231,479		
Public Health Trust Fund.....	250		
Gaming Revenue Fund.....	74,074		
Massachusetts Tourism Trust Fund.....	2,500		
Community Behavioral Health Promotion & Prevention Trust Fd.....	1,359		
Sports Wagering Fund.....	12,611		
Total.....	\$ 605,577		

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

Commonwealth of Massachusetts
Fiscal Year 2024 Period 3 - Non Tax Revenue
Executive Office Summary
(in thousands)

Source	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of September 30, 2023	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 8	-%
Judiciary.....	64,287	15,194	23.6%
Office of the Inspector General.....	1,175	196	16.7%
Secretary of the Commonwealth.....	285,645	33,921	11.9%
Treasurer and Receiver-General.....	2,364,890	204,864	8.7%
State Auditor.....	-	-	-%
Attorney General.....	54,730	6,213	11.4%
State Ethics Commission.....	75	13	17.3%
District Attorneys.....	4	2	50.0%
Office of Campaign and Political Finance.....	56	22	39.3%
Sheriff's Department.....	25,068	3,053	12.2%
Disabled Persons Protection Commission.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	259,081	36,595	14.1%
Office of the Governor and Lieutenant Governor.....	-	-	-%
Office of the State Comptroller.....	1,612,749	173,127	10.7%
Executive Office for Administration and Finance.....	2,095,009	149,886	7.2%
Executive Office of Energy and Environmental Affairs.....	162,267	21,163	13.0%
Executive Office of Health and Human Services.....	15,383,450	2,976,265	19.3%
Health Policy Commission.....	11,017	2	0.0%
Executive Office of Technology Services and Security.....	2,734	(1,226) ⁽¹⁾	-44.8%
Executive Office of Veterans' Services.....	18,007	5,209	28.9%
Executive Office of Housing and Livable Communities.....	3,708	949	25.6%
Massachusetts Department of Transportation.....	688,761	141,513	20.5%
Office of the Child Advocate.....	-	-	-%
Massachusetts Commission Against Discrimination.....	2,923	955	32.7%
Cannabis Control Commission.....	28,797	5,154	17.9%
Board of Library Commissioners.....	4	1	25.0%
Executive Office of Education.....	406,210	10,348	2.5%
Center for Health Information & Analysis.....	39,041	63	0.2%
Executive Office of Public Safety and Homeland Security.....	390,714	203,895	52.2%
Massachusetts Peace Officer Standards and Training.....	-	-	-%
Executive Office of Economic Development.....	230,755	86,641	37.5%
Executive Office of Labor and Workforce Development.....	21,673	1,040	4.8%
Total Non Tax Revenue.....	\$ 24,152,830	\$ 4,075,066	16.9%

(1) - Negative amount due to reversal in FY2024 of Statutory Receivables recorded in FY2023

Commonwealth of Massachusetts
Fiscal Year 2024 Period 3 - Non Tax Revenue
Departmental Summary
(in thousands)

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of September 30, 2023	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ 8	-%
Judiciary:			
Appeals Court.....	279	55	19.7%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,525	559	15.9%
Supreme Judicial Court.....	2,341	149	6.4%
Trial Court.....	58,142	14,431	24.8%
Total Judiciary.....	64,287	15,194	23.6%
Office of the Inspector General.....	1,175	196	16.7%
Secretary of the Commonwealth.....	285,645	33,921	11.9%
Treasurer and Receiver-General:			
Mass Cultural Council.....	20	6	30.0%
State Lottery Commission.....	1,216,439	15	0.0%
Office of the Treasurer and Receiver-General.....	1,148,431	204,843	17.8%
Total Treasurer and Receiver-General.....	2,364,890	204,864	8.7%
State Auditor.....	-	-	-%
Attorney General.....	54,730	6,213	11.4%
State Ethics Commission.....	75	13	17.3%
District Attorneys:			
Berkshire District Attorney.....	-	-	-%
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.....	-	-	-%
Northwestern District Attorney.....	-	1	-%
Plymouth District Attorney.....	2	-	0.0%
Suffolk District Attorney.....	-	-	-%
Total District Attorneys.....	4	1	25.0%
Office of Campaign and Political Finance.....	56	22	39.3%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of September 30, 2023	Actual as % of Estimate
Sheriff's Departments:			
Sheriff's Department Bristol.....	60	4	6.7%
Sheriff's Department Hampshire.....	117	4	3.4%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Assocation.....	-	-	-%
Sheriff's Department Berkshire.....	1,914	732	38.2%
Sheriff's Department Barnstable.....	1,503	814	54.2%
Sheriff's Department Dukes.....	311	-	0.0%
Sheriff's Department Essex.....	1,894	13	0.7%
Sheriff's Department Franklin.....	87	22	25.3%
Sheriff's Department Hampden.....	4,456	829	18.6%
Sheriff's Department Middlesex.....	214	16	7.5%
Sheriff's Department Norfolk.....	1,172	(26) ⁽¹⁾	-2.2%
Sheriff's Department Plymouth.....	11,300	637	5.6%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	40	8	20.0%
Total Sheriff's Departments.....	25,068	3,053	12.2%
Disabled Persons Protection Commission.....	-	-	-%
MA Gaming Commission.....	259,081	36,595	14.1%
Office of the Governor and Lieutenant Governor.....	-	-	-%
Office of the State Comptroller.....	1,612,749	173,127	10.7%
Executive Office for Administration and Finance:			
Administrative Law Appeals.....	70	3	4.3%
Executive Office for Administration and Finance.....	282,300	751	0.3%
Appellate Tax Board.....	1,793	1,467	81.8%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	5	38.5%
Division of Capital Asset Management and Maintenance.....	15,818	7,506	47.5%
Department of Revenue.....	232,095	54,131	23.3%
Group Insurance Commission.....	1,534,766	69,966	4.6%
Human Resources Division.....	2,511	4,674	186.1%
George Fingold Library.....	-	-	-%
Operational Services Division.....	25,643	7,624	29.7%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	3,758	-%
Total Executive Office For Administration and Finance.....	2,095,009	149,885	7.2%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of September 30, 2023	Actual as % of Estimate
Executive Office of Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,817	339	5.0%
Department of Conservation & Recreation.....	25,829	7,271	28.2%
Department of Public Utilities.....	49,668	4,153	8.4%
Division of Energy Resources.....	14,990	-	0.0%
Executive Office of Energy and Environmental Affairs.....	4,956	963	19.4%
Department of Environmental Protection.....	36,504	4,558	12.5%
Department of Fish and Game.....	23,503	3,880	16.5%
Total Executive Office of Environmental Affairs.....	162,267	21,164	13.0%
Executive Office for Health and Human Services:			
Department of Mental Health.....	171,119	12,829	7.5%
Department of Developmental Services.....	947,244	142,344	15.0%
Department of Public Health.....	271,343	43,166	15.9%
Department of Children and Families.....	292,006	61,738	21.1%
Department of Youth Services.....	7,323	284	3.9%
Secretary of Health and Human Services.....	13,052,667	2,677,532	20.5%
Department of Elder Affairs.....	150,292	21,027	14.0%
Massachusetts Commission for the Blind.....	4,553	745	16.4%
Massachusetts Commission for the Deaf.....	210	-	0.0%
Massachusetts Rehabilitation Commission.....	7,865	907	11.5%
Department of Transitional Assistance.....	478,828	15,693	3.3%
Total Executive Office Health and Human Services.....	15,383,450	2,976,265	19.3%
Health Policy Commission.....	11,017	2	0.0%
Executive Office of Technology Services & Security.....	2,734	(1,226) ⁽¹⁾	-44.8%
Executive Office of Veterans' Services:			
Chelsea Soldiers' Home.....	10,501	2,610	24.9%
Soldiers' Home Holyoke.....	6,675	2,509	37.6%
Department of Veteran Services.....	831	90	10.8%
Total Executive Office of Veterans' Services.....	18,007	5,209	28.9%
Executive Office of Housing and Livable Communities.....	3,708	-	0.0%
Massachusetts Department of Transportation.....	688,761	141,513	20.5%
Massachusetts Commission Against Discrimination	2,923	955	32.7%
Cannabis Control Commission.....	28,797	5,154	17.9%
Board of Library Commissioners	4	1	25.0%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of September 30, 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	-	0.0%
Bridgewater State College.....	50	-	0.0%
Cape Cod Community College.....	305	10	3.3%
Department of Elementary and Secondary Education.....	6,950	2,287	32.9%
Executive Office of Education.....	-	21	-%
Department of Early Education and Care.....	274,128	2,767	1.0%
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	96	36.5%
North Shore Community College.....	31	-	0.0%
Quinsigamond Community College.....	182	-	0.0%
Roxbury Community College.....	530	75	14.2%
Department of Higher Education.....	5,645	5,093	90.2%
Salem State College.....	1,012	-	0.0%
Springfield Technical Community College.....	344	-	0.0%
University of Massachusetts.....	112,500	1	0.0%
Worcester State College.....	450	-	0.0%
Westfield State College.....	125	-	0.0%
Totals Executive Office of Education.....	406,210	10,350	2.5%
The Center for Health Information & Analysis.....	39,041	63	0.2%
Executive Office Public Safety:			
Emergency Management Agency.....	201,000	176,719	87.9%
Criminal History Systems Board.....	16,820	2,995	17.8%
Criminal Justice Training Council.....	-	382	-%
Office of the Chief Medical Examiner.....	7,782	1,593	20.5%
Department of Fire Services.....	51,431	1,003	2.0%
Department of Corrections.....	14,411	6,837	47.4%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	2,350	456	19.4%
Military Division.....	1,900	302	15.9%
Parole Board.....	-	-	-%
Department of State Police.....	91,719	13,607	14.8%
Municipal Police Training Council.....	3,301	-	0.0%
Sex Offender Registry Board.....	-	-	-%
Total Executive Office of Public Safety.....	390,714	203,894	52.2%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of September 30, 2023	Actual as % of Estimate
Massachusetts Peace Officer Standards and Training.....	-	-	-%
Executive Office of Economic Development			
Division of Banks.....	42,066	851	2.0%
Division of Insurance.....	130,254	76,577	58.8%
Division of Standards.....	2,983	230	7.7%
Executive Office of Economic Development.....	-	127	-%
Massachusetts Marketing Partnership.....	-	-	-%
Division of Housing and Community Development.....	-	949	-%
Division of Professional Licensure.....	48,032	6,518	13.6%
Office of Consumer Affairs and Business Regulation.....	2,160	310	14.4%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	5,260	2,028	38.6%
Total Executive Office of Economic Development.....	230,755	87,590	38.0%
Executive Office of Labor and Workforce Development			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	21,673	1,040	4.8%
Total Executive Office of Labor and Workforce Development.....	21,673	1,040	4.8%
Total Non-Tax Revenue-Executive Office by Department.....	\$ 24,152,830	\$ 4,075,066	16.9%

(1) - Negative amount due to reversal in FY2024 of Statutory Receivables recorded in FY2023