



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA  
COMPTROLLER

March 7, 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

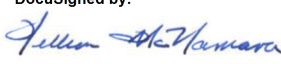
Honorable Aaron Michlewitz  
House Committee on Ways and Means  
State House – Room 243  
Boston, MA 02133

Dear Secretary Gorzkowicz, Chair Rodrigues, and Chair Michlewitz:

In accordance with Sections 1A and 1B of Chapter 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 second 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 December 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

Attachment: Fiscal Year 2024 as of December 31, 2023 Tax and Non-Tax Revenue  
CC list on following page

Fiscal Year 2024 Q2 Tax and Non-Tax Revenue

March 7, 2024

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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 6

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of December 31, 2023	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 99,600	\$ 52,887	53.1%
Cigarette.....	293,700	149,050	50.7%
Corporations.....	4,559,400	1,637,295	35.9%
Deeds.....	452,700	143,860	31.8%
Estate/Inheritance.....	882,700	294,443	33.4%
Financial Institutions.....	15,600	6,049	38.8%
Fair Share Income Surtax.....	1,000,000	-	0.0%
Income.....	22,075,500	10,081,618	45.7%
Insurance.....	645,200	201,004	31.2%
Marijuana Excise.....	167,300	81,936	49.0%
Motor Fuels.....	718,200	365,775	50.9%
Utilities.....	-	(570)	-%
Room Occupancy.....	243,600	173,674	71.3%
Sales & Use Regular.....	6,882,100	3,260,812	47.4%
Sales & Use Meals.....	1,533,500	804,220	52.4%
Sales & Use Motor Vehicles.....	1,264,700	592,808	46.9%
Unemployment Insurance Surcharges.....	27,200	7,931	29.2%
Miscellaneous.....	19,400	10,182	52.5%
 Gross General Appropriation Act Revenue Forecast.....	 40,880,400	 17,862,974	 43.7%
Transfers off budget:			
Pension Transfer.....	(4,104,600)	(2,186,610)	53.3%
MBTA Transfer.....	(1,463,500)	(696,594)	47.6%
MSBA Transfer.....	(1,303,500)	(616,594)	47.3%
Workforce Training Fund Transfer.....	(27,200)	(7,931)	29.2%
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)	 (3,507,729)	 41.4%
 Total Tax Revenue.....	 32,398,200	 14,355,245	 44.3%
 Federal Reimbursements.....	 13,735,300	 6,803,897	 49.5%
Departmental Revenue.....	6,127,500	2,540,021	41.5%
Consolidated Transfers.....	4,290,000	841,645	19.6%
 Total Non-Tax Revenue.....	 24,152,800	 10,185,563	 42.2%
 Grand Total.....	 \$ 56,551,000	 \$ 24,540,808	 43.4%
 Total taxes reported above does not include the following funds:			
Community Preservation Trust Fund.....	\$ 19,932		
State Racing Fund.....	451		
State Athletic Commission Fund.....	382		
Commonwealth Care Trust Fund.....	46,271		
State Lottery and Gaming Fund.....	141		
Convention and Exhibition Center Fund.....	117,095		
Agency Fund.....	384,972		
Family and Employment Security Trust Fund.....	453,157		
Public Health Trust Fund.....	639		
Gaming Revenue Fund.....	151,830		
Massachusetts Tourism Trust Fund.....	8,000		
Community Behavioral Health Promotion & Prevention Trust Fd.....	2,446		
Sports Wagering Fund.....	49,903		
 Total.....	 \$ 1,235,221		

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

## Commonwealth of Massachusetts

Fiscal Year 2024 - Period 6 Non Tax Revenue

Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of December 31, 2023	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 12	-%
Judiciary.....	64,287	30,016	46.7%
Office of Inspector General.....	1,175	632	53.8%
Secretary of the Commonwealth.....	285,645	98,259	34.4%
Treasurer and Receiver-General.....	2,364,890	787,880	33.3%
State Auditor.....	-	-	-%
Attorney General.....	54,730	19,816	36.2%
State Ethics Commission.....	75	141	188.0%
District Attorneys.....	4	13	325.0%
Office of Campaign & Political Finance.....	56	143	255.4%
Sheriffs.....	25,068	5,577	22.2%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	3	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	259,081	98,440	38.0%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,612,749	394,304	24.4%
Administration and Finance.....	2,095,009	350,274	16.7%
Energy and Environmental Affairs.....	162,267	41,330	25.5%
Health and Human Services.....	15,383,450	7,427,627	48.3%
Health Policy Commission.....	11,017	2,670	24.2%
Technology Services and Security.....	2,734	19,263	704.6%
Veterans' Services.....	18,007	9,334	51.8%
Housing and Livable Communities.....	3,708	1,690	45.6%
Massachusetts Department of Transportation.....	688,761	349,020	50.7%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination.....	2,923	2,164	74.0%
Cannabis Control Commission.....	28,797	9,816	34.1%
Board of Library Commissioners.....	4	2	50.0%
Education.....	406,210	112,946	27.8%
Center for Health Information & Analysis.....	39,041	28,082	71.9%
Public Safety and Security.....	390,714	255,900	65.5%
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development.....	230,755	135,381	58.7%
Labor and Workforce Development.....	21,673	4,828	22.3%
<b>Total Non Tax Revenue.....</b>	<b>\$ 24,152,830</b>	<b>\$ 10,185,563</b>	<b>42.2%</b>

**Commonwealth of Massachusetts**  
Fiscal Year 2024 - Period 6 Non Tax Revenue  
Departmental Summary  
(in thousands)

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of December 31, 2023	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ 12	-%
Judiciary:			
Appeals Court.....	279	129	46.2%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,525	1,462	41.5%
Supreme Judicial Court.....	2,341	706	30.2%
Trial Court.....	58,142	27,719	47.7%
Total Judiciary.....	64,287	30,016	46.7%
Office of Inspector General.....	1,175	632	53.8%
Secretary of the Commonwealth.....	285,645	98,259	34.4%
Treasurer and Receiver-General:			
Mass Cultural Council.....	20	11	55.0%
State Lottery Commission.....	1,216,439	318,111	26.2%
Office of the Treasurer and Receiver-General.....	1,148,431	469,758	40.9%
Total Treasurer and Receiver-General.....	2,364,890	787,880	33.3%
State Auditor.....	-	-	-%
Attorney General.....	54,730	19,816	36.2%
State Ethics Commission.....	75	141	188.0%
District Attorneys:			
Berkshire District Attorney.....	-	1	-%
Bristol District Attorney.....	-	1	-%
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.....	-	10	-%
Total District Attorneys.....	4	13	325.0%
Office of Campaign & Political Finance.....	56	143	255.4%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of December 31, 2023	Actual as % of Estimate
Sheriffs:			
Sheriff's Department Bristol.....	60	3	5.0%
Sheriff's Department Hampshire.....	117	12	10.3%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,914	900	47.0%
Sheriff's Department Barnstable.....	1,503	979	65.1%
Sheriff's Department Dukes.....	311	-	0.0%
Sheriff's Department Essex.....	1,894	47	2.5%
Sheriff's Department Franklin.....	87	40	46.0%
Sheriff's Department Hampden.....	4,456	829	18.6%
Sheriff's Department Middlesex.....	214	46	21.5%
Sheriff's Department Norfolk.....	1,172	223	19.0%
Sheriff's Department Plymouth.....	11,300	2,483	22.0%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	40	15	37.5%
Total Sheriffs.....	25,068	5,577	22.2%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	3	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	259,081	98,440	38.0%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,612,749	394,304	24.4%
Administration and Finance:			
Administrative Law Appeals.....	70	14	20.0%
Executive Office for Administration and Finance.....	282,300	5,873	2.1%
Appellate Tax Board.....	1,793	1,512	84.3%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	8	61.5%
Division of Capital Asset Management and Maintenance.....	15,818	15,426	97.5%
Department of Revenue.....	232,095	121,610	52.4%
Group Insurance Commission.....	1,534,766	161,027	10.5%
Human Resources Division.....	2,511	17,199	684.9%
George Fingold Library.....	-	-	-%
Operational Services Division.....	25,643	17,144	66.9%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	10,461	-%
Total Administration and Finance.....	2,095,009	350,274	16.7%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of December 31, 2023	Actual as % of Estimate
Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,817	2,199	32.3%
Department of Conservation & Recreation.....	25,829	9,793	37.9%
Department of Public Utilities.....	49,668	6,240	12.6%
Division of Energy Resources.....	14,990	-	0.0%
Executive Office of Energy and Environmental Affairs.....	4,956	2,205	44.5%
Department of Environmental Protection.....	36,504	15,702	43.0%
Department of Fish and Game.....	23,503	5,191	22.1%
<b>Total Energy and Environmental Affairs.....</b>	<b>162,267</b>	<b>41,330</b>	<b>25.5%</b>
Health and Human Services:			
Department of Mental Health.....	171,119	54,426	31.8%
Department of Developmental Services.....	947,244	385,410	40.7%
Department of Public Health.....	271,343	145,261	53.5%
Department of Children and Families.....	292,006	155,931	53.4%
Department of Youth Services.....	7,323	1,216	16.6%
Secretary of Health and Human Services.....	13,052,667	6,493,432	49.7%
Department of Elder Affairs.....	150,292	50,218	33.4%
Massachusetts Commission for the Blind.....	4,553	1,649	36.2%
Massachusetts Commission for the Deaf.....	210	207	98.6%
Massachusetts Rehabilitation Commission.....	7,865	2,309	29.4%
Department of Transitional Assistance.....	478,828	137,568	28.7%
<b>Total Health and Human Services.....</b>	<b>15,383,450</b>	<b>7,427,627</b>	<b>48.3%</b>
Health Policy Commission.....	11,017	2,670	24.2%
Technology Services & Security.....	2,734	19,263	704.6%
Veterans' Services:			
Chelsea Soldiers' Home.....	10,501	4,622	44.0%
Soldiers' Home Holyoke.....	6,675	4,622	69.2%
Department of Veteran Services.....	831	90	10.8%
<b>Total Veterans' Services.....</b>	<b>18,007</b>	<b>9,334</b>	<b>51.8%</b>
Housing and Livable Communities.....	3,708	1,690	45.6%
Massachusetts Department of Transportation.....	688,761	349,020	50.7%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination .....	2,923	2,164	74.0%
Cannabis Control Commission.....	28,797	9,816	34.1%
Board of Library Commissioners .....	4	2	50.0%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of December 31, 2023	Actual as % of Estimate
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	250	82.0%
Department of Elementary and Secondary Education.....	6,950	4,253	61.2%
Executive Office of Education.....	-	651	-%
Department of Early Education and Care.....	274,128	98,657	36.0%
Framingham State College.....	153	-	0.0%
Fitchburg State College.....	648	-	0.0%
Greenfield Community College.....	100	61	61.0%
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	3	1.3%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	320	50	15.6%
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	47	25.8%
Roxbury Community College.....	530	175	33.0%
Department of Higher Education.....	5,645	8,011	141.9%
Salem State College.....	1,012	453	44.8%
Springfield Technical Community College.....	344	238	69.2%
University of Massachusetts.....	112,500	1	0.0%
Worcester State College.....	450	-	0.0%
Westfield State College.....	125	-	0.0%
Total Education.....	406,210	112,946	27.8%
The Center for Health Information & Analysis.....	39,041	28,082	71.9%
Public Safety and Security:			
Emergency Management Agency.....	201,000	181,232	90.2%
Criminal History Systems Board.....	16,820	6,952	41.3%
Criminal Justice Training Council.....	-	986	-%
Office of the Chief Medical Examiner.....	7,782	3,293	42.3%
Department of Fire Services.....	51,431	2,005	3.9%
Department of Corrections.....	14,411	12,254	85.0%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	2,350	673	28.6%
Military Division.....	1,900	167	8.8%
Parole Board.....	-	3	-%
Department of State Police.....	91,719	48,335	52.7%
Municipal Police Training Council.....	3,301	-	0.0%
Sex Offender Registry Board.....	-	-	-%
Total Public Safety and Security.....	390,714	255,900	65.5%



Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of December 31, 2023	Actual as % of Estimate
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development:			
Division of Banks.....	42,066	6,074	14.4%
Division of Insurance.....	130,254	106,462	81.7%
Division of Standards.....	2,983	1,052	35.3%
Executive Office of Economic Development.....	-	665	-%
Massachusetts Marketing Partnership.....	-	123	-%
Division of Professional Licensure.....	48,032	18,211	37.9%
Office of Consumer Affairs and Business Regulation.....	2,160	764	35.4%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	5,260	2,030	38.6%
Total Economic Development.....	230,755	135,381	58.7%
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	21,673	4,828	22.3%
Total Labor and Workforce Development.....	21,673	4,828	22.3%
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 24,152,830</u>	<u>\$ 10,185,563</u>	<u>42.2%</u>