



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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WILLIAM MCNAMARA  
COMPTROLLER

May 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

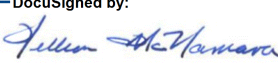
Honorable Aaron Michlewitz  
House Committee on Ways and Means  
State House – Room 243  
Boston, MA 02133

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 third 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 March 31, 2024. Additional details are 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:  
  
408AB804EF29450...

William McNamara  
Comptroller

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

Fiscal Year 2024 Q3 Tax and Non-Tax Revenue

May 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 9

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of March 31, 2024	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 99,400	\$ 74,012	74.5%
Cigarette.....	293,700	211,545	72.0%
Corporations.....	4,559,400	2,799,198	61.4%
Deeds.....	452,700	203,790	45.0%
Estate/Inheritance.....	754,200	389,742	51.7%
Financial Institutions.....	15,600	9,535	61.1%
Fair Share Income Surtax.....	1,000,000	408,190	40.8%
Income.....	22,204,200	15,093,442	68.0%
Insurance.....	645,200	444,644	68.9%
Marijuana Excise.....	167,300	123,437	73.8%
Motor Fuels.....	718,200	534,617	74.4%
Utilities.....	-	(570)	-
Room Occupancy.....	243,600	205,077	84.2%
Sales & Use Regular.....	6,882,100	4,884,026	71.0%
Sales & Use Meals.....	1,533,500	1,166,002	76.0%
Sales & Use Motor Vehicles.....	1,264,700	879,461	69.5%
Unemployment Insurance Surcharges.....	27,200	10,367	38.1%
Miscellaneous.....	19,400	108,491	559.2%
 Gross General Appropriation Act Revenue Forecast.....	 40,880,400	 27,545,006	 67.4%
 Transfers off budget:			
Pension Transfer.....	(4,104,600)	(3,145,597)	76.6%
MBTA Transfer.....	(1,463,500)	(1,042,178)	71.2%
MSBA Transfer.....	(1,303,500)	(922,177)	70.7%
Workforce Training Fund Transfer.....	(27,200)	(10,367)	38.1%
Fair Share Income Surtax Transfer.....	(1,000,000)	(408,190)	40.8%
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)	 (5,528,509)	 65.2%
 Total Tax Revenue.....	 32,398,200	 22,016,497	 68.0%
 Federal Reimbursements.....	 13,735,300	 10,429,983	 75.9%
Departmental Revenue.....	6,127,500	4,462,617	72.8%
Consolidated Transfers.....	4,290,000	1,858,204	43.3%
 Total Non-Tax Revenue.....	 24,152,800	 16,750,804	 69.4%
 Grand Total.....	 \$ 56,551,000	 \$ 38,767,301	 68.6%
 Total taxes reported above does not include the following funds:			
Community Preservation Trust Fund.....	\$ 30,513		
State Racing Fund.....	661		
State Athletic Commission Fund.....	397		
Commonwealth Care Trust Fund.....	73,327		
State Lottery and Gaming Fund.....	212		
Convention and Exhibition Center Fund.....	155,872		
Agency Fund.....	513,251		
Family and Employment Security Trust Fund.....	659,710		
Public Health Trust Fund.....	950		
Gaming Revenue Fund.....	234,654		
Massachusetts Tourism Trust Fund.....	8,995		
Community Behavioral Health Promotion & Prevention Trust Fd.....	3,400		
Sports Wagering Fund.....	88,018		
 Total.....	 \$ 1,769,960		

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

**Commonwealth of Massachusetts**  
Fiscal Year 2024 - Period 9 - Non Tax Revenue  
Executive Office Summary  
(in thousands)

Source	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of March 31, 2024	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 22	-%
Judiciary.....	64,287	45,439	70.7%
Office of Inspector General.....	1,175	927	78.9%
Secretary of the Commonwealth.....	285,645	196,850	68.9%
Treasurer and Receiver-General.....	2,364,890	1,386,876	58.6%
State Auditor.....	-	-	-%
Attorney General.....	54,730	32,281	59.0%
State Ethics Commission.....	75	229	305.3%
District Attorneys.....	4	118	2950.0%
Office of Campaign & Political Finance.....	56	154	275.0%
Sheriffs.....	25,068	10,209	40.7%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	3	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	259,081	151,637	58.5%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,612,749	1,000,904	62.1%
Administration and Finance.....	2,095,009	955,961	45.6%
Energy and Environmental Affairs.....	162,267	85,418	52.6%
Health and Human Services.....	15,383,450	11,503,838	74.8%
Health Policy Commission.....	11,017	10,592	96.1%
Technology Services and Security.....	2,734	64,925	2374.7%
Veterans' Services.....	18,007	14,074	78.2%
Housing and Livable Communities.....	3,708	4,097	110.5%
Massachusetts Department of Transportation.....	688,761	493,665	71.7%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination.....	2,923	2,311	79.1%
Cannabis Control Commission.....	28,797	14,395	50.0%
Board of Library Commissioners.....	4	2	50.0%
Education.....	406,210	188,756	46.5%
Center for Health Information & Analysis.....	39,041	38,693	99.1%
Public Safety and Security.....	390,714	362,376	92.7%
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development.....	230,755	175,605	76.1%
Labor and Workforce Development.....	21,673	10,447	48.2%
<b>Total Non Tax Revenue.....</b>	<b>\$ 24,152,830</b>	<b>\$ 16,750,804</b>	<b>69.4%</b>

**Commonwealth of Massachusetts**  
Fiscal Year 2024 - Period 9 - Non Tax Revenue  
Departmental Summary  
(in thousands)

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of March 31, 2024	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 22	-%
Judiciary:			
Appeals Court.....	279	200	71.7%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,525	2,243	63.6%
Supreme Judicial Court.....	2,341	876	37.4%
Trial Court.....	58,142	42,120	72.4%
Total Judiciary.....	64,287	45,439	70.7%
Office of Inspector General.....	1,175	927	78.9%
Secretary of the Commonwealth.....	285,645	196,850	68.9%
Treasurer and Receiver-General:			
Mass Cultural Council.....	20	11	55.0%
State Lottery Commission.....	1,216,439	636,209	52.3%
Office of the Treasurer and Receiver-General.....	1,148,431	750,656	65.4%
Total Treasurer and Receiver-General.....	2,364,890	1,386,876	58.6%
State Auditor.....	-	-	-%
Attorney General.....	54,730	32,281	59.0%
State Ethics Commission.....	75	229	305.3%
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	1	50.0%
Suffolk District Attorney.....	-	114	-%
Total District Attorneys.....	4	118	2950.0%
Office of Campaign & Political Finance.....	56	154	275.0%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of March 31, 2024	% of Actuals to Estimates
Sheriffs:			
Sheriff's Department Bristol.....	60	11	18.3%
Sheriff's Department Hampshire.....	117	24	20.5%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,914	1,043	54.5%
Sheriff's Department Barnstable.....	1,503	1,101	73.3%
Sheriff's Department Dukes.....	311	-	0.0%
Sheriff's Department Essex.....	1,894	60	3.2%
Sheriff's Department Franklin.....	87	55	63.2%
Sheriff's Department Hampden.....	4,456	2,492	55.9%
Sheriff's Department Middlesex.....	214	57	26.6%
Sheriff's Department Norfolk.....	1,172	504	43.0%
Sheriff's Department Plymouth.....	11,300	4,810	42.6%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	40	52	130.0%
Total Sheriffs.....	25,068	10,209	40.7%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	3	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	259,081	151,637	58.5%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,612,749	1,000,904	62.1%
Administration and Finance:			
Administrative Law Appeals.....	70	20	28.6%
Executive Office for Administration and Finance.....	282,300	9,503	3.4%
Appellate Tax Board.....	1,793	1,572	87.7%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	10	76.9%
Division of Capital Asset Management and Maintenance.....	15,818	23,604	149.2%
Department of Revenue.....	232,095	196,527	84.7%
Group Insurance Commission.....	1,534,766	654,607	42.7%
Human Resources Division.....	2,511	32,392	1290.0%
George Fingold Library.....	-	-	-%
Operational Services Division.....	25,643	25,847	100.8%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	11,879	-%
Total Administration and Finance.....	2,095,009	955,961	45.6%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of March 31, 2024	% of Actuals to Estimates
Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,817	3,953	58.0%
Department of Conservation & Recreation.....	25,829	17,496	67.7%
Department of Public Utilities.....	49,668	19,025	38.3%
Division of Energy Resources.....	14,990	31	0.2%
Executive Office of Energy and Environmental Affairs.....	4,956	4,447	89.7%
Department of Environmental Protection.....	36,504	28,289	77.5%
Department of Fish and Game.....	23,503	12,177	51.8%
Total Energy and Environmental Affairs.....	162,267	85,418	52.6%
Health and Human Services:			
Department of Mental Health.....	171,119	101,671	59.4%
Department of Developmental Services.....	947,244	674,859	71.2%
Department of Public Health.....	271,343	226,110	83.3%
Department of Children and Families.....	292,006	243,057	83.2%
Department of Youth Services.....	7,323	2,506	34.2%
Secretary of Health and Human Services.....	13,052,667	9,872,979	75.6%
Department of Elder Affairs.....	150,292	97,690	65.0%
Massachusetts Commission for the Blind.....	4,553	3,070	67.4%
Massachusetts Commission for the Deaf.....	210	391	186.2%
Massachusetts Rehabilitation Commission.....	7,865	6,289	80.0%
Department of Transitional Assistance.....	478,828	275,216	57.5%
Total Health and Human Services.....	15,383,450	11,503,838	74.8%
Health Policy Commission.....	11,017	10,592	96.1%
Technology Services & Security.....	2,734	64,925	2374.7%
Veterans' Services:			
Chelsea Soldiers' Home.....	10,501	6,923	65.9%
Soldiers' Home Holyoke.....	6,675	6,790	101.7%
Department of Veteran Services.....	831	361	43.4%
Total Veterans' Services.....	18,007	14,074	78.2%
Housing and Livable Communities.....	3,708	4,097	110.5%
Massachusetts Department of Transportation.....	688,761	493,665	71.7%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination .....	2,923	2,311	79.1%
Cannabis Control Commission.....	28,797	14,395	50.0%
Board of Library Commissioners .....	4	2	50.0%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of March 31, 2024	% of Actuals to Estimates
Education:			
Berkshire Community College.....	150	-	0.0%
Bunker Hill Community College.....	150	-	0.0%
Bristol Community College.....	410	192	46.8%
Bridgewater State College.....	50	5	10.0%
Cape Cod Community College.....	305	-	0.0%
Department of Elementary and Secondary Education.....	6,950	6,650	95.7%
Executive Office of Education.....	-	1,136	-%
Department of Early Education and Care.....	274,128	169,090	61.7%
Framingham State College.....	153	-	0.0%
Fitchburg State College.....	648	-	0.0%
Greenfield Community College.....	100	60	60.0%
Holyoke Community College.....	420	-	0.0%
Massasoit Community College.....	610	-	0.0%
Mass Bay Community College.....	326	28	8.6%
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	312	118.6%
North Shore Community College.....	31	-	0.0%
Quinsigamond Community College.....	182	87	47.8%
Roxbury Community College.....	530	326	61.5%
Department of Higher Education.....	5,645	10,122	179.3%
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	3	0.7%
Westfield State College.....	125	-	0.0%
<b>Total Education.....</b>	<b>406,210</b>	<b>188,756</b>	<b>46.5%</b>
The Center for Health Information & Analysis.....	39,041	38,693	99.1%
Public Safety and Security:			
Emergency Management Agency.....	201,000	242,317	120.6%
Criminal History Systems Board.....	16,820	10,569	62.8%
Criminal Justice Training Council.....	-	1,541	-%
Office of the Chief Medical Examiner.....	7,782	5,104	65.6%
Department of Fire Services.....	51,431	2,974	5.8%
Department of Corrections.....	14,411	18,413	127.8%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	2,350	4,560	194.0%
Military Division.....	1,900	378	19.9%
Parole Board.....	-	3	-%
Department of State Police.....	91,719	76,517	83.4%
Municipal Police Training Council.....	3,301	-	0.0%
Sex Offender Registry Board.....	-	-	-%
<b>Total Public Safety and Security.....</b>	<b>390,714</b>	<b>362,376</b>	<b>92.7%</b>



Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of March 31, 2024	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development:			
Division of Banks.....	42,066	9,185	21.8%
Division of Insurance.....	130,254	134,965	103.6%
Division of Standards.....	2,983	1,647	55.2%
Executive Office of Economic Development.....	-	1,321	-%
Massachusetts Marketing Partnership.....	-	182	-%
Division of Professional Licensure.....	48,032	25,062	52.2%
Office of Consumer Affairs and Business Regulation.....	2,160	1,209	56.0%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	5,260	2,034	38.7%
Total Economic Development.....	230,755	175,605	76.1%
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	21,673	10,447	48.2%
Total Labor and Workforce Development.....	21,673	10,447	48.2%
Total Non-Tax Revenue-Executive Office by Department.....	\$ 24,152,830	\$ 16,750,804	69.4%