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Commonwealth of Massachusetts

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February 22, 2022

Secretary Michael Heffernan
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 Heffernan, Chair Rodrigues, and Chair Michlewitz:

In accordance with Sections 1A and 1B of Chapter 24 of the Acts of 2021 (the Fiscal Year 2022 General Appropriation Act), I am submitting the comparison of Actual Revenue Collections to Budget for the 1st quarter of Fiscal Year 2022.

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, 2021. 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,

William McNamara
Comptroller

Attachment: Fiscal Year 2022 as of September 30, 2021 Tax and Non-Tax Revenue

Cc: Katherine O'Reilly, Budget Director, House Ways and Means Committee
Christopher Marino, Budget Director, Senate Ways and Means Committee
Catharine Hornby, Undersecretary, Executive Office for Administration and Finance
Bran Shim, Assistant Secretary for Budget, Executive Office for Administration and Finance
Jeffrey Shapiro, Esq., First Deputy Comptroller, Office of the Comptroller
Pauline Lieu, Chief Financial Reporting Officer, Office of the Comptroller
Amy Nable, General Counsel, Office of the Comptroller

Commonwealth of Massachusetts

Fiscal Year 2022 - Period 3

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of September 30, 2021	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 94,600.0	\$ 26,393.1	27.9%
Cigarette.....	304,800.0	86,584.7	28.4%
Corporations.....	3,546,800.0	1,115,157.1	31.4%
Deeds.....	334,100.0	99,997.4	29.9%
Estate/Inheritance.....	704,300.0	213,028.7	30.2%
Financial Institutions.....	36,300.0	9,714.5	26.8%
Income.....	19,959,300.0	4,638,535.4	23.2%
Insurance.....	626,600.0	112,751.5	18.0%
Motor Fuels.....	792,900.0	186,565.8	23.5%
Marijuana Excise.....	124,700.0	34,094.0	27.3%
Utilities.....	-	1,564.3	100.0%
Room Occupancy.....	149,700.0	83,446.2	55.7%
Sales & Use Regular.....	5,762,100.0	1,523,632.8	26.4%
Sales & Use Meals.....	1,049,300.0	351,901.2	33.5%
Sales & Use Motor Vehicles.....	962,200.0	270,675.6	28.1%
Unemployment Insurance Surcharges.....	24,500.0	3,573.5	14.6%
Miscellaneous.....	68,400.0	2,244.0	3.3%
Gross General Appropriation Act Revenue Forecast.....	34,540,600.0	8,759,859.8	25.4%
Transfers off budget:			
SBAB Transfer.....	(1,075,900.0)	(287,094.2)	26.7%
MBTA Transfer.....	(1,235,900.0)	(327,094.2)	26.5%
Pension Transfer.....	(3,415,200.0)	(816,146.2)	23.9%
Excess Capital Gains to Stabilization Fund Transfer.....	(1,137,000.0)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(63,200.0)	-	0.0%
Excess Capital Gains to Pension Liability Fund Transfer.....	(63,200.0)	-	0.0%
Workforce Training Fund Transfer.....	(24,500.0)	(3,573.5)	14.6%
Total Transfers.....	(7,014,900.0)	(1,433,908.2)	20.4%
Total Tax Revenue.....	27,525,700.0	7,325,951.6	26.6%
Federal Reimbursements.....	14,027,600.0	2,707,995.3	19.3%
Departmental Revenue.....	5,211,800.0	968,139.5	18.6%
Consolidated Transfers.....	3,296,500.0	160,858.2	4.9%
Total Non-Tax Revenue.....	22,535,900.0	3,836,993.1	17.0%
Grand Total.....	\$ 50,061,600.0	\$ 11,162,944.7	22.3%

Note 1: Total taxes reported in this document does not include the following:

Taxes credited to Convention Center Fund.....	\$ 27,521.2
Taxes credited to Community Preservation Fund.....	15,798.3
Taxes credited to Commonwealth Care Trust Fund.....	25,186.8
Agency Fund 0600.....	137,809.7
Total.....	\$ 206,316.0

Commonwealth of Massachusetts
Fiscal Year 2022 Period 3 - Non Tax Revenue
Executive Office Summary
(in thousands)

Source	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of September 30, 2021	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	84,691.3	10,709.9	12.6%
Office of the Inspector General.....	1,195.0	255.3	21.4%
Secretary of the Commonwealth.....	260,633.4	44,646.6	17.1%
Treasurer and Receiver-General.....	1,947,549.4	7,893.7	0.4%
State Auditor.....	-	-	-%
Attorney General.....	62,328.8	4,162.9	6.7%
State Ethics Commission.....	41.0	15.0	36.6%
District Attorneys.....	1.5	0.3	19.0%
Office of Campaign and Political Finance.....	104.5	0.5	0.5%
Sheriff's Department.....	35,261.9	3,779.2	10.7%
Disabled Persons Protection Commission.....	-	-	-%
Massachusetts Gaming Commission.....	141,022.1	28,813.0	20.4%
The Health Care Security Trust.....	-	-	-%
Office of the Governor and Lieutenant Governor.....	7.4	-	0.0%
Office of the State Comptroller.....	1,226,093.8	124,560.9	10.2%
Executive Office for Administration and Finance.....	1,618,312.7	148,686.2	9.2%
Executive Office of Energy and Environmental Affairs.....	138,417.0	20,770.0	15.0%
Executive Office of Health and Human Services.....	15,446,150.0	3,262,731.7	21.1%
Executive Office of Technology Services and security.....	2,733.9	101.4	3.7%
Massachusetts Department of Transportation.....	666,999.8	128,052.1	19.2%
Massachusetts Commission Against Discrimination.....	4,030.5	1,937.6	48.1%
Cannabis Control Commission.....	17,499.4	7,807.9	44.6%
Board of Library Commissioners.....	2.0	1.0	47.7%
Executive Office of Education.....	368,313.8	4,527.2	1.2%
Center for Health Information & Analysis.....	34,643.3	20.3	0.1%
Executive Office of Public Safety and Homeland Security.....	244,688.1	20,097.7	8.2%
Executive Office of Housing and Economic Development.....	214,173.6	16,772.5	7.8%
Executive Office of Labor and Workforce Development.....	20,993.6	650.1	3.1%
Office of the Child Advocate.....	-	-	-%
Total Non Tax Revenue.....	\$ 22,535,887.6	\$ 3,836,993.1	17.0%

Commonwealth of Massachusetts
Fiscal Year 2022 Period 3 - Non Tax Revenue
Departmental Summary
(in thousands)

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of September 30, 2021	% of Actuals to Estimates
01	Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
02	Judiciary:			
	APC Appeals Court.....	310.1	53.3	17.2%
	CJC Commission on Judicial Conduct.....	-	-	-%
	CPC Committee for Public Counsel.....	5,018.0	535.4	10.7%
	SJC Supreme Judicial Court.....	3,513.0	151.9	4.3%
	TRC Trial Court.....	75,850.2	9,969.3	13.1%
	Total Judiciary.....	84,691.3	10,709.9	12.6%
03	Office of the Inspector General.....	1,195.0	255.3	21.4%
05	Secretary of the Commonwealth.....	260,633.4	44,646.6	17.1%
06	Treasurer and Receiver-General:			
	ART Mass Cultural Council.....	16.0	72.2	451.3%
	LOT State Lottery Commission.....	1,237,715.5	18.3	0.0%
	TRE Office of the Treasurer and Receiver-General.....	709,817.9	7,803.3	1.1%
	Total Treasurer and Receiver-General.....	1,947,549.4	7,893.8	0.4%
07	State Auditor.....	-	-	-%
08	Attorney General.....	62,328.8	4,162.9	6.7%
09	State Ethics Commission.....	41.0	15.0	36.6%
10	District Attorneys:			
	BER Berkshire District Attorney.....	-	-	-%
	BRI Bristol District Attorney.....	-	-	-%
	CPI Cape and Islands District Attorney.....	-	-	-%
	DAA District Attorney Association.....	-	-	-%
	EAS Eastern District Attorney.....	-	-	-%
	MID Worcester (Middle) District Attorney.....	1.5	-	0.0%
	NFK Norfolk District Attorney.....	-	0.1	100.0%
	NOR Middlesex (Northern) District Attorney.....	-	-	-%
	NWD Northwestern District Attorney.....	-	-	-%
	PLY Plymouth District Attorney.....	-	0.2	100.0%
	Total District Attorneys.....	1.5	0.3	20.0%
11	Office of Campaign and Political Finance.....	104.5	0.5	0.5%
12	Sheriff's Departments:			
	BSD Sheriff's Department Bristol.....	2,100.0	60.9	2.9%
	HSD Sheriff's Department Hampshire.....	307.5	50.4	16.4%
	NSD Sheriff's Department Nantucket.....	-	-	-%
	SDA Sheriff's Association.....	-	-	-%
	SDB Sheriff's Department Berkshire.....	1,929.0	559.8	29.0%
	SDC Sheriff's Department Barnstable.....	1,050.6	891.7	84.9%
	SDD Sheriff's Department Dukes.....	270.5	-	0.0%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of September 30, 2021	% of Actuals to Estimates
	SDE Sheriff's Department Essex.....	2,011.0	13.4	0.7%
	SDF Sheriff's Department Franklin.....	2,073.3	23.2	1.1%
	SDH Sheriff's Department Hampden	4,190.0	205.7	4.9%
	SDM Sheriff's Department Middlesex.....	251.3	5.2	2.1%
	SDN Sheriff's Department Norfolk.....	2,560.2	434.3	17.0%
	SDP Sheriff's Department Plymouth.....	16,300.0	1,526.3	9.4%
	SDS Sheriff's Department Suffolk.....	2,174.0	-	0.0%
	SDW Sheriff's Department Worcester	44.5	8.3	18.7%
	Total Sheriff's Departments.....	35,261.9	3,779.2	10.7%
13	Disabled Persons Protection Commission.....	-	-	-%
16	MA Gaming Commission.....	141,022.1	28,813.0	20.4%
17	Office of the Governor and Lieutenant Governor.....	7.4	-	0.0%
18	Office of the State Comptroller.....	1,226,093.8	124,560.9	10.2%
19	Executive Office for Administration and Finance:			
	ALA Administrative Law Appeals.....	392.3	-	0.0%
	ANF Executive Office for Administration and Finance.....	129,822.5	-	0.0%
	ATB Appellate Tax Board.....	1,754.8	1,228.0	70.0%
	BSB Bureau of State Office Buildings.....	-	-	-%
	CSC Civil Service Commission.....	12.0	3.0	25.0%
	DCP Division of Capital Asset Management and Maintenance..	15,870.2	7,481.2	47.1%
	DOR Department of Revenue.....	220,190.5	61,068.7	27.7%
	GIC Group Insurance Commission.....	1,216,728.4	65,946.1	5.4%
	HPC Health Policy Commission.....	11,800.0	26.0	0.2%
	HRD Human Resources Division.....	2,511.3	5,511.5	219.5%
	LIB George Fingold Library.....	-	-	-%
	OSD Operational Services Division.....	19,230.8	7,421.6	38.6%
	PER Public Employee Retirement Administration.....	-	-	-%
	TRB Massachusetts Teachers' Retirement System.....	-	-	-%
	Total Executive Office For Administration and Finance.....	1,618,312.7	148,686.1	9.2%
20	Executive Office of Energy and Environmental Affairs:			
	AGR Department of Agricultural Resources.....	6,937.5	393.6	5.7%
	DCR Department of Conservation & Recreation.....	31,355.0	6,291.9	20.1%
	DPU Department of Public Utilities.....	34,100.9	1,593.7	4.7%
	ENE Division of Energy Resources.....	5,900.8	-	0.0%
	ENV Executive Office of Energy and Environmental Affairs.....	4,955.5	1,233.0	24.9%
	EQE Department of Environmental Protection.....	34,635.0	5,501.2	15.9%
	FWE Department of Fish and Game.....	20,532.3	5,756.6	28.0%
	Total Executive Office of Environmental Affairs.....	138,417.0	20,770.0	15.0%
45	Executive Office for Health and Human Services:			
	CHE Chelsea Soldiers' Home.....	9,054.5	2,137.8	23.6%
	DMH Department of Mental Health.....	173,088.8	25,563.2	14.8%
	DMR Department of Developmental Services.....	894,881.7	136,505.3	15.3%
	DPH Department of Public Health.....	259,211.1	37,640.1	14.5%
	DSS Department of Children and Families.....	307,888.1	51,754.0	16.8%
	DYS Department of Youth Services.....	8,457.1	267.8	3.2%
	EHS Secretary of Health and Human Services.....	13,157,847.0	2,960,849.1	22.5%
	ELD Department of Elder Affairs.....	132,886.9	11,287.1	8.5%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of September 30, 2021	% of Actuals to Estimates
	HLY Soldiers' Home Holyoke.....	12,615.1	1,585.7	12.6%
	MCB Massachusetts Commission for the Blind.....	4,286.7	218.7	5.1%
	MCD Massachusetts Commission for the Deaf.....	170.2	6.3	3.7%
	MRC Massachusetts Rehabilitation Commission.....	7,426.8	208.4	2.8%
	VET Department of Veteran Services.....	831.4	237.4	28.6%
	WEL Department of Transitional Assistance.....	477,504.5	34,470.8	7.2%
	Total Executive Office Health and Human Services.....	15,446,150.0	3,262,731.7	21.1%
50	Executive Office of Technology Services & Security.....	2,733.9	101.4	3.7%
65	Massachusetts Department of Transportation.....	666,999.8	128,052.1	19.2%
68	Massachusetts Commission Against Discrimination	4,030.5	1,937.6	48.1%
69	Cannabis Control Commission.....	17,499.4	7,807.9	44.6%
71	Board of Library Commissioners	2.0	1.0	50.0%
73	Executive Office of Education			
	BCC Berkshire Community College.....	150.0	-	0.0%
	BHC Bunker Hill Community College.....	150.0	-	0.0%
	BRC Bristol Community College.....	410.0	-	0.0%
	BSC Bridgewater State College.....	50.0	-	0.0%
	CCC Cape Cod Community College.....	304.8	-	0.0%
	DOE Department of Elementary and Secondary Education.....	6,457.7	1,776.3	27.5%
	EDU Executive Office of Education.....	-	-	-%
	EEC Department of Early Education and Care.....	254,868.9	554.2	0.2%
	FRC Framingham State College.....	153.0	-	0.0%
	FSC Fitchburg State College.....	647.6	6.1	0.9%
	GCC Greenfield Community College.....	100.0	-	0.0%
	HCC Holyoke Community College.....	419.8	-	0.0%
	MAS Massasoit Community College.....	610.0	121.5	19.9%
	MBC Mass Bay Community College.....	326.2	93.8	28.8%
	MCA Massachusetts College of Art and Design.....	180.0	-	0.0%
	MCC Middlesex Community College.....	228.2	-	0.0%
	MMA Massachusetts Maritime Academy.....	-	-	-%
	MWC Mount Wachusett Community College.....	320.0	-	0.0%
	NAC Massachusetts College of Liberal Arts.....	-	-	-%
	NEC Northern Essex Community College.....	263.2	222.6	84.6%
	NSC North Shore Community College.....	31.1	-	0.0%
	QCC Quinsigamond Community College.....	181.9	-	0.0%
	RCC Roxbury Community College.....	529.8	-	0.0%
	RGT Department of Higher Education.....	-	1,750.3	100.0%
	SSA Salem State College.....	1,012.4	-	0.0%
	STC Springfield Technical Community College.....	344.4	-	0.0%
	UMS University of Massachusetts.....	100,000.0	2.4	0.0%
	WOR Worcester State College.....	450.0	-	0.0%
	WSC Westfield State College.....	125.0	-	0.0%
	Totals Executive Office of Education.....	368,313.8	4,527.2	1.2%
77	The Center for Health Information & Analysis.....	34,643.3	20.3	0.1%
80	Executive Office Public Safety:			
	CDA Emergency Management Agency.....	75,000.0	944.2	1.3%
	CHS Criminal History Systems Board.....	13,466.1	2,971.9	22.1%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of September 30, 2021	% of Actuals to Estimates
	CJT Criminal Justice Training Council.....	1,801.0	36.0	2.0%
	CME Office of the Chief Medical Examiner.....	6,108.1	1,572.4	25.7%
	DFS Department of Fire Services.....	43,521.3	1,038.1	2.4%
	DOC Department of Corrections.....	15,522.7	4,109.2	26.5%
	DPS Department of Public Safety.....	-	-	-%
	EPS Executive Office of Public Safety and Security.....	1,150.0	291.1	25.3%
	MIL Military Division.....	1,900.0	1,487.7	78.3%
	PAR Parole Board.....	200.0	60.2	30.1%
	POL Department of State Police.....	86,018.9	7,586.9	8.8%
	SOR Sex Offender Registry Board.....	-	-	0.0%
	Total Executive Office of Public Safety.....	244,688.1	20,097.7	8.2%
92	Executive Office of Housing and Economic Development			
	DOB Division of Banks.....	36,196.7	1,361.7	3.8%
	DOI Division of Insurance.....	116,151.7	9,195.6	7.9%
	DOS Division of Standards.....	2,770.9	415.9	15.0%
	EED Executive office of Economic Development.....	-	-	-%
	MMP Massachusetts Marketing Partnership.....	-	-	-%
	OCD Division of Housing and Community Development.....	4,232.8	1,397.4	33.0%
	REG Division of Professional Licensure.....	48,248.6	3,900.8	8.1%
	SCA Office of Consumer Affairs and Business Regulation.....	1,800.5	497.0	27.6%
	SEA Department of Business and Technology.....	-	-	-%
	TAC Division of Telecommunications and Cable.....	4,772.5	4.2	0.1%
	Total Executive Office of Housing and Economic Development.....	214,173.6	16,772.6	7.8%
93	Executive Office of Labor and Workforce Development			
	Department of Labor Relations.....	-	-	-%
	EOL Labor and Workforce Development.....	20,993.6	650.1	3.1%
	Total Executive Office of Labor and Workforce Development.....	20,993.6	650.1	3.1%
	Total Non-Tax Revenue-Executive Office by Department.....	\$ 22,535,887.6	\$ 3,836,993.1	17.0%