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Commonwealth of Massachusetts

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March 25, 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 2nd 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 December 31, 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 December 31, 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 6

Revenue by Source
(in thousands)

Revenue Source	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of December 31, 2021	Actual as % of Estimate
Alcoholic Beverages.....	\$ 94,600	\$ 51,311	54.2%
Cigarette.....	304,800	172,578	56.6%
Corporations.....	3,546,800	1,851,694	52.2%
Deeds.....	334,100	217,256	65.0%
Estate/Inheritance.....	704,300	524,811	74.5%
Financial Institutions.....	36,300	13,906	38.3%
Income.....	20,030,700	9,909,431	49.5%
Insurance.....	602,100	163,430	27.1%
Motor Fuels.....	792,900	372,249	46.9%
Marijuana Excise.....	124,700	74,165	59.5%
Utilities.....	-	1,152	N/A
Room Occupancy.....	149,700	121,640	81.3%
Sales & Use Regular.....	5,762,100	3,133,010	54.4%
Sales & Use Meals.....	1,049,300	701,910	66.9%
Sales & Use Motor Vehicles.....	962,200	538,470	56.0%
Unemployment Insurance Surcharges.....	24,500	5,164	21.1%
Miscellaneous.....	21,500	4,197	19.5%
Gross General Appropriation Act Revenue Forecast.....	34,540,600	17,856,372	51.7%
Transfers off budget:			
SBAB Transfer.....	(1,075,900)	(543,438)	50.5%
MBTA Transfer.....	(1,235,900)	(623,438)	50.4%
Pension Transfer.....	(3,415,200)	(1,812,061)	53.1%
Excess Capital Gains to Stabilization Fund Transfer.....	(1,137,000)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(63,100)	-	0.0%
Excess Capital Gains to Pension Liability Fund Transfer.....	(63,100)	-	0.0%
Workforce Training Fund Transfer.....	(24,500)	(5,164)	21.1%
Total Transfers.....	(7,014,700)	(2,984,102)	42.5%
Total Tax Revenue.....	27,525,900	14,872,270	54.0%
Federal Reimbursements.....	14,027,600	6,290,879	44.8%
Departmental Revenue.....	5,211,800	2,317,969	44.5%
Consolidated Transfers.....	3,296,500	778,023	23.6%
Total Non-Tax Revenue.....	22,535,900	9,386,871	41.7%
Grand Total.....	\$ 50,061,800	\$ 24,259,141	48.5%

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

Taxes credited to Convention Center Fund.....	\$ 67,616
Taxes credited to Community Preservation Fund.....	34,584
Taxes credited to Commonwealth Care Trust Fund.....	50,197
Agency Fund 0600.....	270,590
Total.....	\$ 422,987

Commonwealth of Massachusetts
Fiscal Year 2022 Period 6 - Non Tax Revenue
Executive Office Summary
(in thousands)

Source	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of December 31, 2021	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	84,691	32,704	38.6%
Office of the Inspector General.....	1,195	644	53.9%
Secretary of the Commonwealth.....	260,633	109,125	41.9%
Treasurer and Receiver-General.....	1,947,549	326,507	16.8%
State Auditor.....	-	-	-%
Attorney General.....	62,329	10,394	16.7%
State Ethics Commission.....	41	32	78.0%
District Attorneys.....	2	-	0.0%
Office of Campaign and Political Finance.....	105	3	2.9%
Sheriff's Department.....	35,262	6,903	19.6%
Disabled Persons Protection Commission.....	-	-	-%
Massachusetts Gaming Commission.....	141,022	71,517	50.7%
The Health Care Security Trust.....	-	-	-%
Office of the Governor and Lieutenant Governor.....	7	-	0.0%
Office of the State Comptroller.....	1,226,094	282,195	23.0%
Executive Office for Administration and Finance.....	1,618,313	319,297	19.7%
Executive Office of Energy and Environmental Affairs.....	138,417	44,522	32.2%
Executive Office of Health and Human Services.....	15,446,150	7,329,509	47.5%
Executive Office of Technology Services and security.....	2,734	7,691	281.3%
Massachusetts Department of Transportation.....	667,000	334,307	50.1%
Massachusetts Commission Against Discrimination.....	4,030	2,644	65.6%
Cannabis Control Commission.....	17,499	14,438	82.5%
Board of Library Commissioners.....	2	2	100.0%
Executive Office of Education.....	368,314	277,259	75.3%
Center for Health Information & Analysis.....	34,643	25,304	73.0%
Executive Office of Public Safety and Homeland Security.....	244,688	60,650	24.8%
Executive Office of Housing and Economic Development.....	214,174	130,024	60.7%
Executive Office of Labor and Workforce Development.....	20,994	1,200	5.7%
Office of the Child Advocate.....	-	-	-%
Total Non Tax Revenue.....	\$ 22,535,888	\$ 9,386,871	41.7%

Commonwealth of Massachusetts
Fiscal Year 2022 Period 6 - Non Tax Revenue
Departmental Summary
(in thousands)

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of December 31, 2021	Actual as % of Estimate
01	Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
02	Judiciary:			
	APC Appeals Court.....	310	113	36.5%
	CJC Commission on Judicial Conduct.....	-	-	-%
	CPC Committee for Public Counsel.....	5,018	1,101	21.9%
	SJC Supreme Judicial Court.....	3,513	607	17.3%
	TRC Trial Court.....	75,850	30,883	40.7%
	Total Judiciary.....	84,691	32,704	38.6%
03	Office of the Inspector General.....	1,195	644	53.9%
05	Secretary of the Commonwealth.....	260,633	109,125	41.9%
06	Treasurer and Receiver-General:			
	ART Mass Cultural Council.....	16	18	111.3%
	LOT State Lottery Commission.....	1,237,715	299,981	24.2%
	TRE Office of the Treasurer and Receiver-General.....	709,818	26,508	3.7%
	Total Treasurer and Receiver-General.....	1,947,549	326,507	16.8%
07	State Auditor.....	-	-	-%
08	Attorney General.....	62,329	10,394	16.7%
09	State Ethics Commission.....	41	32	78.0%
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.....	2	-	0.0%
	NFK Norfolk District Attorney.....	-	-	-%
	NOR Middlesex (Northern) District Attorney.....	-	-	-%
	NWD Northwestern District Attorney.....	-	-	-%
	PLY Plymouth District Attorney.....	-	-	-%
	Total District Attorneys.....	2	-	0.0%
11	Office of Campaign and Political Finance.....	105	3	2.9%
12	Sheriff's Departments:			
	BSD Sheriff's Department Bristol.....	2,100	177	8.4%
	HSD Sheriff's Department Hampshire.....	307	95	30.9%
	NSD Sheriff's Department Nantucket.....	-	-	-%
	SDA Sheriff's Association.....	-	-	-%
	SDB Sheriff's Department Berkshire.....	1,929	770	39.9%
	SDC Sheriff's Department Barnstable.....	1,051	1,000	95.1%
	SDD Sheriff's Department Dukes.....	271	-	0.0%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of December 31, 2021	Actual as % of Estimate
	SDE Sheriff's Department Essex.....	2,011	27	1.3%
	SDF Sheriff's Department Franklin.....	2,073	49	2.4%
	SDH Sheriff's Department Hampden	4,190	712	17.0%
	SDM Sheriff's Department Middlesex.....	251	16	6.4%
	SDN Sheriff's Department Norfolk.....	2,560	579	22.6%
	SDP Sheriff's Department Plymouth.....	16,300	3,459	21.2%
	SDS Sheriff's Department Suffolk.....	2,174	-	0.0%
	SDW Sheriff's Department Worcester	45,000	19	0.0%
	Total Sheriff's Departments.....	35,262	6,903	19.6%
13	Disabled Persons Protection Commission.....	-	-	-%
16	MA Gaming Commission.....	141,022	71,517	50.7%
17	Office of the Governor and Lieutenant Governor.....	7	-	0.0%
18	Office of the State Comptroller.....	1,226,094	282,195	23.0%
19	Executive Office for Administration and Finance:			
	ALA Administrative Law Appeals.....	392	26	6.6%
	ANF Executive Office for Administration and Finance.....	129,823	3,813	2.9%
	ATB Appellate Tax Board.....	1,755	1,285	73.2%
	BSB Bureau of State Office Buildings.....	-	-	-%
	CSC Civil Service Commission.....	12	8	66.7%
	DCP Division of Capital Asset Management and Maintenance..	15,870	15,052	94.8%
	DOR Department of Revenue.....	220,191	124,649	56.6%
	GIC Group Insurance Commission.....	1,216,728	137,951	11.3%
	HPC Health Policy Commission.....	11,800	2,190	18.6%
	HRD Human Resources Division.....	2,511	17,333	690.3%
	LIB George Fingold Library.....	-	-	-%
	OSD Operational Services Division.....	19,231	14,888	77.4%
	PER Public Employee Retirement Administration.....	-	-	-%
	TRB Massachusetts Teachers' Retirement System.....	-	2,102	N/A
	Total Executive Office For Administration and Finance.....	1,618,313	319,297	19.7%
20	Executive Office of Energy and Environmental Affairs:			
	AGR Department of Agricultural Resources.....	6,937	2,289	33.0%
	DCR Department of Conservation & Recreation.....	31,355	10,196	32.5%
	DPU Department of Public Utilities.....	34,101	3,509	10.3%
	ENE Division of Energy Resources.....	5,901	-	0.0%
	ENV Executive Office of Energy and Environmental Affairs.....	4,956	2,063	41.6%
	EQE Department of Environmental Protection.....	34,635	18,058	52.1%
	FWE Department of Fish and Game.....	20,532	8,407	40.9%
	Total Executive Office of Environmental Affairs.....	138,417	44,522	32.2%
45	Executive Office for Health and Human Services:			
	CHE Chelsea Soldiers' Home.....	9,054	4,480	49.5%
	DMH Department of Mental Health.....	173,089	61,190	35.4%
	DMR Department of Developmental Services.....	894,882	420,554	47.0%
	DPH Department of Public Health.....	259,211	130,922	50.5%
	DSS Department of Children and Families.....	307,888	132,830	43.1%
	DYS Department of Youth Services.....	8,457	893	10.6%
	EHS Secretary of Health and Human Services.....	13,157,847	6,373,962	48.4%
	ELD Department of Elder Affairs.....	132,887	43,419	32.7%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of December 31, 2021	Actual as % of Estimate
	HLY Soldiers' Home Holyoke.....	12,615	3,033	24.0%
	MCB Massachusetts Commission for the Blind.....	4,287	920	21.5%
	MCD Massachusetts Commission for the Deaf.....	170	103	60.6%
	MRC Massachusetts Rehabilitation Commission.....	7,427	828	11.1%
	VET Department of Veteran Services.....	831	437	52.6%
	WEL Department of Transitional Assistance.....	477,505	155,938	32.7%
	Total Executive Office Health and Human Services.....	15,446,150	7,329,509	47.5%
50	Executive Office of Technology Services & Security.....	2,734	7,691	281.3%
65	Massachusetts Department of Transportation.....	667,000	334,307	50.1%
68	Massachusetts Commission Against Discrimination	4,030	2,644	65.6%
69	Cannabis Control Commission.....	17,499	14,438	82.5%
71	Board of Library Commissioners	2	2	100.0%
73	Executive Office of Education			
	BCC Berkshire Community College.....	150	-	0.0%
	BHC Bunker Hill Community College.....	150	-	0.0%
	BRC Bristol Community College.....	410	-	0.0%
	BSC Bridgewater State College.....	50	-	0.0%
	CCC Cape Cod Community College.....	305	120	39.3%
	DOE Department of Elementary and Secondary Education.....	6,458	120,168	1860.8%
	EDU Executive Office of Education.....	-	-	-%
	EEC Department of Early Education and Care.....	254,869	107,455	42.2%
	FRC Framingham State College.....	153	-	0.0%
	FSC Fitchburg State College.....	648	6	0.9%
	GCC Greenfield Community College.....	100	61	61.0%
	HCC Holyoke Community College.....	420	-	0.0%
	MAS Massasoit Community College.....	610	122	20.0%
	MBC Mass Bay Community College.....	326	95	29.1%
	MCA Massachusetts College of Art and Design.....	180	-	0.0%
	MCC Middlesex Community College.....	228	30	13.2%
	MMA Massachusetts Maritime Academy.....	-	-	-%
	MWC Mount Wachusett Community College.....	320	70	21.9%
	NAC Massachusetts College of Liberal Arts.....	-	-	-%
	NEC Northern Essex Community College.....	263	223	84.8%
	NSC North Shore Community College.....	31	-	0.0%
	QCC Quinsigamond Community College.....	182	65	35.7%
	RCC Roxbury Community College.....	530	-	0.0%
	RGT Department of Higher Education.....	-	1,942	N/A
	SSA Salem State College.....	1,012	459	45.4%
	STC Springfield Technical Community College.....	344	191	55.5%
	UMS University of Massachusetts.....	100,000	46,252	46.3%
	WOR Worcester State College.....	450	-	0.0%
	WSC Westfield State College.....	125	-	0.0%
	Totals Executive Office of Education.....	368,314	277,259	75.3%
77	The Center for Health Information & Analysis.....	34,643	25,304	73.0%
80	Executive Office Public Safety:			
	CDA Emergency Management Agency.....	75,000	5,215	7.0%
	CHS Criminal History Systems Board.....	13,466	7,146	53.1%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of December 31, 2021	Actual as % of Estimate
	CJT Criminal Justice Training Council.....	1,801	478	26.5%
	CME Office of the Chief Medical Examiner.....	6,108	3,340	54.7%
	DFS Department of Fire Services.....	43,521	2,066	4.7%
	DOC Department of Corrections.....	15,523	8,269	53.3%
	DPS Department of Public Safety.....	-	-	-%
	EPS Executive Office of Public Safety and Security.....	1,150	2,231	194.0%
	MIL Military Division.....	1,900	472	24.8%
	PAR Parole Board.....	200	116	58.0%
	POL Department of State Police.....	86,019	31,317	36.4%
	SOR Sex Offender Registry Board.....	-	-	-%
	Total Executive Office of Public Safety.....	244,688	60,650	24.8%
92	Executive Office of Housing and Economic Development			
	DOB Division of Banks.....	36,197	10,051	27.8%
	DOI Division of Insurance.....	116,152	97,383	83.8%
	DOS Division of Standards.....	2,771	1,076	38.8%
	EED Executive office of Economic Development.....	-	432	N/A
	MMP Massachusetts Marketing Partnership.....	-	-	-%
	OCD Division of Housing and Community Development.....	4,233	1,939	45.8%
	REG Division of Professional Licensure.....	48,248	18,322	38.0%
	SCA Office of Consumer Affairs and Business Regulation.....	1,801	814	45.2%
	SEA Department of Business and Technology.....	-	-	-%
	TAC Division of Telecommunications and Cable.....	4,772	7	0.1%
	Total Executive Office of Housing and Economic Development.....	214,174	130,024	60.7%
93	Executive Office of Labor and Workforce Development			
	Department of Labor Relations.....	-	-	-%
	EOL Labor and Workforce Development.....	20,994	1,200	5.7%
	Total Executive Office of Labor and Workforce Development.....	20,994	1,200	5.7%
	Total Non-Tax Revenue-Executive Office by Department.....	\$ 22,535,888	\$ 9,386,871	41.7%