



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM MCNAMARA
COMPTROLLER

May 10, 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 3rd 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 March 31, 2022. 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 March 31, 2022 Tax and Non-Tax Revenue

Fiscal Year 2022 Q3 Tax and Non-Tax Revenue

May 10, 2022

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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 9

Revenue by Source
(in thousands)

Revenue Source	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of March 31, 2022	Actual as % of Estimate
Alcoholic Beverages.....	\$ 94,600	\$ 72,948	77.1%
Cigarette.....	304,800	243,275	79.8%
Corporations.....	3,546,800	2,941,585	82.9%
Deeds.....	334,100	335,304	100.4%
Estate/Inheritance.....	704,300	674,061	95.7%
Financial Institutions.....	36,300	12,779	35.2%
Income.....	20,030,700	15,702,892	78.4%
Insurance.....	602,100	370,787	61.6%
Motor Fuels.....	792,900	539,869	68.1%
Marijuana Excise.....	124,700	112,599	90.3%
Utilities.....	-	1,232	-%
Room Occupancy.....	149,700	145,621	97.3%
Sales & Use Regular.....	5,762,100	4,661,038	80.9%
Sales & Use Meals.....	1,049,300	983,721	93.8%
Sales & Use Motor Vehicles.....	962,200	792,373	82.4%
Unemployment Insurance Surcharges.....	24,500	7,048	28.8%
Miscellaneous.....	21,500	83,745	389.5%
Gross General Appropriation Act Revenue Forecast.....	34,540,600	27,680,877	80.1%
Transfers off budget:			
SBAB Transfer.....	(1,075,900)	(872,580)	81.1%
MBTA Transfer.....	(1,235,900)	(992,580)	80.3%
Pension Transfer.....	(3,415,200)	(2,613,607)	76.5%
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)	(7,048)	28.8%
Total Transfers.....	(7,014,700)	(4,485,815)	63.9%
Total Tax Revenue.....	27,525,900	23,195,062	84.3%
Federal Reimbursements.....	14,027,600	10,067,407	71.8%
Departmental Revenue.....	5,211,800	3,455,322	66.3%
Consolidated Transfers.....	3,296,500	1,477,428	44.8%
Total Non-Tax Revenue.....	22,535,900	15,000,157	66.6%
Grand Total.....	\$ 50,061,800	\$ 38,195,219	76.3%

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

Taxes credited to Convention Center Fund.....	\$ 92,607
Taxes credited to Community Preservation Fund.....	51,415
Taxes credited to Commonwealth Care Trust Fund.....	82,629
Agency Fund 0600.....	379,447
Total.....	\$ 606,098

Commonwealth of Massachusetts
Fiscal Year 2022 Period 9 - Non Tax Revenue
Executive Office Summary
(in thousands)

Source	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of March 31, 2022	Actual as % of Estimate
Legislature (The General Court of Massachusetts).....	\$ -	\$ 3	-%
Judiciary.....	84,691	48,255	57.0%
Office of the Inspector General.....	1,195	992	83.0%
Secretary of the Commonwealth.....	260,633	206,139	79.1%
Treasurer and Receiver-General.....	1,947,549	698,894	35.9%
State Auditor.....	-	-	-%
Attorney General.....	62,329	19,838	31.8%
State Ethics Commission.....	41	32	78.0%
District Attorneys.....	2	96	4800.0%
Office of Campaign and Political Finance.....	105	6	5.7%
Sheriff's Department.....	35,262	11,595	32.9%
Disabled Persons Protection Commission.....	-	1	-%
Massachusetts Gaming Commission.....	141,022	117,301	83.2%
The Health Care Security Trust.....	-	-	-%
Office of the Governor and Lieutenant Governor.....	7	-	0.0%
Office of the State Comptroller.....	1,226,094	489,559	39.9%
Executive Office for Administration and Finance.....	1,618,313	500,669	30.9%
Executive Office of Energy and Environmental Affairs.....	138,417	75,400	54.5%
Executive Office of Health and Human Services.....	15,446,150	11,527,899	74.6%
Executive Office of Technology Services and security.....	2,734	32,287	1180.9%
Massachusetts Department of Transportation.....	667,000	466,297	69.9%
Massachusetts Commission Against Discrimination.....	4,030	2,716	67.4%
Cannabis Control Commission.....	17,499	19,803	113.2%
Board of Library Commissioners.....	2	3	150.0%
Executive Office of Education.....	368,314	443,570	120.4%
Center for Health Information & Analysis.....	34,643	34,616	99.9%
Executive Office of Public Safety and Homeland Security.....	244,688	131,259	53.6%
Executive Office of Housing and Economic Development.....	214,174	171,106	79.9%
Executive Office of Labor and Workforce Development.....	20,994	1,821	8.7%
Office of the Child Advocate.....	-	-	-%
Total Non Tax Revenue.....	\$ 22,535,888	\$ 15,000,157	66.6%

Commonwealth of Massachusetts
Fiscal Year 2022 Period 9 - Non Tax Revenue
Departmental Summary
(in thousands)

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of March 31, 2022	Actual as % of Estimate
01	Legislature (The General Court of Massachusetts).....	\$ -	\$ 3	-%
02	Judiciary:			
	APC Appeals Court.....	310	169	54.5%
	CJC Commission on Judicial Conduct.....	-	-	-%
	CPC Committee for Public Counsel.....	5,018	2,086	41.6%
	SJC Supreme Judicial Court.....	3,513	770	21.9%
	TRC Trial Court.....	75,850	45,230	59.6%
	Total Judiciary.....	84,691	48,255	57.0%
03	Office of the Inspector General.....	1,195	992	83.0%
05	Secretary of the Commonwealth.....	260,633	206,139	79.1%
06	Treasurer and Receiver-General:			
	ART Mass Cultural Council.....	16	29	182.5%
	LOT State Lottery Commission.....	1,237,715	599,947	48.5%
	TRE Office of the Treasurer and Receiver-General.....	709,818	98,918	13.9%
	Total Treasurer and Receiver-General.....	1,947,549	698,894	35.9%
07	State Auditor.....	-	-	-%
08	Attorney General.....	62,329	19,838	31.8%
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	96	4800.0%
11	Office of Campaign and Political Finance.....	105	6	5.7%
12	Sheriff's Departments:			
	BSD Sheriff's Department Bristol.....	2,100	225	10.7%
	HSD Sheriff's Department Hampshire.....	307	117	38.1%
	NSD Sheriff's Department Nantucket.....	-	-	-%
	SDA Sheriff's Assocation.....	-	-	-%
	SDB Sheriff's Department Berkshire.....	1,929	983	51.0%
	SDC Sheriff's Department Barnstable.....	1,051	1,002	95.3%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of March 31, 2022	Actual as % of Estimate
	SDD Sheriff's Department Dukes.....	271	-	0.0%
	SDE Sheriff's Department Essex.....	2,011	43	2.1%
	SDF Sheriff's Department Franklin.....	2,073	66	3.2%
	SDH Sheriff's Department Hampden	4,190	1,714	40.9%
	SDM Sheriff's Department Middlesex.....	251	22	8.8%
	SDN Sheriff's Department Norfolk.....	2,560	1,343	52.5%
	SDP Sheriff's Department Plymouth.....	16,300	6,053	37.1%
	SDS Sheriff's Department Suffolk.....	2,174	-	0.0%
	SDW Sheriff's Department Worcester	45,000	27	0.1%
	Total Sheriff's Departments.....	35,262	11,595	32.9%
13	Disabled Persons Protection Commission.....	-	1	-%
16	MA Gaming Commission.....	141,022	117,301	83.2%
17	Office of the Governor and Lieutenant Governor.....	7	-	0.0%
18	Office of the State Comptroller.....	1,226,094	489,559	39.9%
19	Executive Office for Administration and Finance:			
	ALA Administrative Law Appeals.....	392	26	6.6%
	ANF Executive Office for Administration and Finance.....	129,823	8,238	6.3%
	ATB Appellate Tax Board.....	1,755	1,401	79.8%
	BSB Bureau of State Office Buildings.....	-	-	-%
	CSC Civil Service Commission.....	12	10	83.3%
	DCP Division of Capital Asset Management and Maintenance..	15,870	22,599	142.4%
	DOR Department of Revenue.....	220,191	186,617	84.8%
	GIC Group Insurance Commission.....	1,216,728	208,271	17.1%
	HPC Health Policy Commission.....	11,800	8,359	70.8%
	HRD Human Resources Division.....	2,511	33,071	1317.0%
	LIB George Fingold Library.....	-	-	-%
	OSD Operational Services Division.....	19,231	20,860	108.5%
	PER Public Employee Retirement Administration.....	-	-	-%
	TRB Massachusetts Teachers' Retirement System.....	-	11,217	-%
	Total Executive Office For Administration and Finance.....	1,618,313	500,669	30.9%
20	Executive Office of Energy and Environmental Affairs:			
	AGR Department of Agricultural Resources.....	6,937	3,963	57.1%
	DCR Department of Conservation & Recreation.....	31,355	18,487	59.0%
	DPU Department of Public Utilities.....	34,101	4,525	13.3%
	ENE Division of Energy Resources.....	5,901	13	0.2%
	ENV Executive Office of Energy and Environmental Affairs.....	4,956	3,273	66.0%
	EQE Department of Environmental Protection.....	34,635	31,632	91.3%
	FWE Department of Fish and Game.....	20,532	13,507	65.8%
	Total Executive Office of Environmental Affairs.....	138,417	75,400	54.5%
45	Executive Office for Health and Human Services:			
	CHE Chelsea Soldiers' Home.....	9,054	6,923	76.5%
	DMH Department of Mental Health.....	173,089	110,209	63.7%
	DMR Department of Developmental Services.....	894,882	704,268	78.7%
	DPH Department of Public Health.....	259,211	239,707	92.5%
	DSS Department of Children and Families.....	307,888	203,274	66.0%
	DYS Department of Youth Services.....	8,457	4,658	55.1%
	EHS Secretary of Health and Human Services.....	13,157,847	9,891,115	75.2%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of March 31, 2022	Actual as % of Estimate
	ELD Department of Elder Affairs.....	132,887	93,529	70.4%
	HLY Soldiers' Home Holyoke.....	12,615	4,781	37.9%
	MCB Massachusetts Commission for the Blind.....	4,287	1,542	36.0%
	MCD Massachusetts Commission for the Deaf.....	170	192	112.9%
	MRC Massachusetts Rehabilitation Commission.....	7,427	2,270	30.6%
	VET Department of Veteran Services.....	831	592	71.2%
	WEL Department of Transitional Assistance.....	477,505	264,839	55.5%
	Total Executive Office Health and Human Services.....	15,446,150	11,527,899	74.6%
50	Executive Office of Technology Services & Security.....	2,734	32,287	1180.9%
65	Massachusetts Department of Transportation.....	667,000	466,297	69.9%
68	Massachusetts Commission Against Discrimination	4,030	2,716	67.4%
69	Cannabis Control Commission.....	17,499	19,803	113.2%
71	Board of Library Commissioners	2	3	150.0%
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	203	49.5%
	BSC Bridgewater State College.....	50	7	14.0%
	CCC Cape Cod Community College.....	305	-	0.0%
	DOE Department of Elementary and Secondary Education.....	6,458	238,577	3694.3%
	EDU Executive Office of Education.....	-	-	-%
	EEC Department of Early Education and Care.....	254,869	153,428	60.2%
	FRC Framingham State College.....	153	-	0.0%
	FSC Fitchburg State College.....	648	498	76.9%
	GCC Greenfield Community College.....	100	61	61.0%
	HCC Holyoke Community College.....	420	253	60.2%
	MAS Massasoit Community College.....	610	121	19.8%
	MBC Mass Bay Community College.....	326	272	83.4%
	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	76	41.8%
	RCC Roxbury Community College.....	530	90	17.0%
	RGT Department of Higher Education.....	-	2,500	-%
	SSA Salem State College.....	1,012	459	45.4%
	STC Springfield Technical Community College.....	344	191	55.5%
	UMS University of Massachusetts.....	100,000	46,258	46.3%
	WOR Worcester State College.....	450	253	56.2%
	WSC Westfield State College.....	125	-	0.0%
	Totals Executive Office of Education.....	368,314	443,570	120.4%
77	The Center for Health Information & Analysis.....	34,643	34,616	99.9%
80	Executive Office Public Safety:			
	CDA Emergency Management Agency.....	75,000	31,385	41.8%

Cabinet	Departments	Revenue Estimates Per Chapter 24 of the Acts of 2021	Actual Revenues As of March 31, 2022	Actual as % of Estimate
	CHS Criminal History Systems Board.....	13,466	10,753	79.9%
	CJT Criminal Justice Training Council.....	1,801	875	48.6%
	CME Office of the Chief Medical Examiner.....	6,108	5,237	85.7%
	DFS Department of Fire Services.....	43,521	2,917	6.7%
	DOC Department of Corrections.....	15,523	12,327	79.4%
	DPS Department of Public Safety.....	-	-	-%
	EPS Executive Office of Public Safety and Security.....	1,150	5,917	514.5%
	MIL Military Division.....	1,900	541	28.5%
	PAR Parole Board.....	200	169	84.5%
	POL Department of State Police.....	86,019	61,138	71.1%
	SOR Sex Offender Registry Board.....	-	-	-%
	Total Executive Office of Public Safety.....	244,688	131,259	53.6%
92	Executive Office of Housing and Economic Development			
	DOB Division of Banks.....	36,197	12,499	34.5%
	DOI Division of Insurance.....	116,152	120,487	103.7%
	DOS Division of Standards.....	2,771	1,638	59.1%
	EED Executive office of Economic Development.....	-	865	-%
	MMP Massachusetts Marketing Partnership.....	-	-	-%
	OCD Division of Housing and Community Development.....	4,233	3,916	92.5%
	REG Division of Professional Licensure.....	48,248	30,307	62.8%
	SCA Office of Consumer Affairs and Business Regulation.....	1,801	1,238	68.7%
	SEA Department of Business and Technology.....	-	-	-%
	TAC Division of Telecommunications and Cable.....	4,772	156	3.3%
	Total Executive Office of Housing and Economic Development.....	214,174	171,106	79.9%
93	Executive Office of Labor and Workforce Development			
	Department of Labor Relations.....	-	-	-%
	EOL Labor and Workforce Development.....	20,994	1,821	8.7%
	Total Executive Office of Labor and Workforce Development.....	20,994	1,821	8.7%
	Total Non-Tax Revenue-Executive Office by Department.....	\$ 22,535,888	\$ 15,000,157	66.6%