



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
(617) 727-5000
MACOMPTROLLER.ORG



WILLIAM McNAMARA
COMPTROLLER

February 13, 2025

Secretary Matthew J. Gorzkowicz
Executive Office for Administration and Finance
State House – Room 373
Boston, MA 02133

Senate Committee on Ways and Means
State House – Room 212
Boston, MA 02133

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

Dear Secretary Gorzkowicz and the Committees on Ways and Means:

In accordance with Sections 1A and 1B of Chapter 140 of the Acts of 2024 (the Fiscal Year 2025 General Appropriation Act), I hereby submit the comparison of Actual Revenue Collections to Budget for the second quarter of Fiscal Year 2025.

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, 2024. 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.

Please note: in preparing this report, the Office of the Comptroller (CTR) identified discrepancies in the tally of revenue and other figures included in Sections 1A and 1B of the Fiscal Year 2025 General Appropriations Act (GAA). CTR staff brought this issue to the attention of the Executive Office for Administration and Finance and the Committees on Ways and Means; we have been assured that a legislative correction will be included in a forthcoming supplemental appropriation bill.

To produce a meaningful report despite the issue, we used totals based on the individual items, rather than the totals reflected in the GAA. We look forward to resolution of the underlying issue before the end of the fiscal year.


If you have any questions or concerns about this report or about our approach to handling the math discrepancy, please let me know.

Fiscal Year 2025 Q2 Tax and Non-Tax Revenue

February 13, 2025

Page 2

Sincerely,

DocuSigned by:

408AB804EF29450...

William McNamara
Comptroller

Attachment: Fiscal Year 2025 as of December 31, 2024 Tax and Non-Tax Revenue

cc: Michael D. Hurley, Senate Clerk, Office of the Clerk of the Senate
Timothy Carroll, House Clerk, Office of the Clerk of the House
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 & Finance
Christopher Marino, Assistant Secretary of Budget, Executive Office for Administration
Martha Kwasnik, General Counsel, Executive Office for Administration & Finance
Brian Melanson, Director of Operations, Executive Office for Administration & 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 2025 - Period 6

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 140 of the Acts of 2024 *	Actual Revenues As of December 31, 2024	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 102,900	\$ 51,848	50.4%
Cigarette.....	266,300	140,663	52.8%
Corporations *.....	4,336,900	2,573,796	59.3%
Deeds.....	336,300	155,607	46.3%
Estate/Inheritance.....	680,100	427,360	62.8%
Financial Institutions.....	24,400	7,099	29.1%
Fair Share Income Surtax.....	1,300,000	659,889	50.8%
Income *.....	22,808,600	9,548,957	41.9%
Insurance.....	708,600	219,859	31.0%
Marijuana Excise.....	172,600	84,997	49.2%
Motor Fuels.....	727,500	363,352	49.9%
Utilities.....	-	-	-%
Room Occupancy.....	280,000	179,683	64.2%
Sales & Use Regular.....	6,880,400	3,444,279	50.1%
Sales & Use Meals.....	1,670,000	862,365	51.6%
Sales & Use Motor Vehicles.....	1,325,000	588,271	44.4%
Unemployment Insurance Surcharges.....	27,100	7,833	28.9%
Miscellaneous.....	10,300	3,262	31.7%
Gross General Appropriation Act Revenue Forecast.....	41,657,000	19,319,120	46.4%
Transfers off budget:			
Pension Transfer.....	(4,499,900)	(2,397,195)	53.3%
MBTA Transfer.....	(1,465,400)	(725,219)	49.5%
MSBA Transfer.....	(1,305,400)	(645,218)	49.4%
Workforce Training Fund Transfer.....	(27,100)	(7,833)	28.9%
Fair Share Income Surtax Transfer.....	(1,050,000)	(659,889)	62.8%
Excess Capital Gains to Stabilization Fund Transfer.....	(124,500)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(6,900)	-	0.0%
Excess Capital Gains to Pension Liability Fund Transfer.....	(6,900)	-	0.0%
Total Transfers.....	(8,486,100)	(4,435,354)	52.3%
Total Tax Revenue.....	33,170,900	14,883,766	44.9%
Federal Reimbursements.....	14,368,600	7,701,145	53.6%
Departmental Revenue.....	6,296,900	3,023,849	48.0%
Consolidated Transfers.....	4,208,000	1,519,965	36.1%
Total Non-Tax Revenue.....	24,873,500	12,244,959	49.2%
Grand Total.....	\$ 58,044,400	\$ 27,128,725	46.7%

Total taxes reported above does not include the following funds:

Community Preservation Trust Fund.....	\$ 23,241
State Racing Fund.....	527
State Athletic Commission Fund.....	31
Commonwealth Care Trust Fund.....	46,200
State Lottery and Gaming Fund.....	148
Convention and Exhibition Center Fund.....	125,712
Agency Fund.....	395,443
Family and Employment Security Trust Fund.....	663,862
Public Health Trust Fund.....	505
Gaming Revenue Fund.....	154,421
Massachusetts Tourism Trust Fund.....	8,000
Community Behavioral Health Promotion & Prevention Trust Fd.....	2,240
Sports Wagering Fund.....	48,852
Total.....	\$ 1,469,184

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

* Revenue estimates for the Corporation and Income lines have been revised to incorporate FY2025 DOR revenue revision related to the adoption of the Affordable Homes Act (Acts of 2024 Chapter 150)

Commonwealth of Massachusetts
 Fiscal Year 2025 - Period 6 - Non Tax Revenue
 Executive Office Summary
 (in thousands)

Source	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of December 31, 2024	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	67,042	33,241	49.6%
Office of Inspector General.....	1,475	780	52.9%
Secretary of the Commonwealth.....	280,116	104,534	37.3%
Treasurer and Receiver-General.....	2,727,672	722,963	26.5%
State Auditor.....	-	-	-%
Attorney General.....	55,560	12,975	23.4%
State Ethics Commission.....	75	104	138.7%
District Attorneys.....	1	9	900.0%
Office of Campaign & Political Finance.....	54	41	75.9%
Sheriffs.....	22,092	9,999	45.3%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	423,580	124,943	29.5%
Governor and Lieutenant Governor.....	-	6	-%
Office of the Comptroller.....	1,213,764	1,050,423	86.5%
Administration and Finance.....	1,757,156	485,387	27.6%
Energy and Environmental Affairs.....	158,363	50,894	32.1%
Health and Human Services.....	16,083,386	8,634,621	53.7%
Health Policy Commission.....	11,366	1	0.0%
Technology Services and Security.....	2,734	41,939	1534.0%
Veterans' Services.....	26,586	10,113	38.0%
Housing and Livable Communities.....	5,500	2,890	52.5%
Massachusetts Department of Transportation.....	721,721	350,599	48.6%
Office of the Child Advocate.....	-	17	-%
Commission Against Discrimination.....	2,910	2,345	80.6%
Cannabis Control Commission.....	21,554	11,116	51.6%
Board of Library Commissioners.....	4	1	25.0%
Education.....	501,345	147,918	29.5%
Center for Health Information & Analysis.....	38,639	501	1.3%
Public Safety and Security.....	446,912	309,597	69.3%
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development.....	282,211	131,065	46.4%
Labor and Workforce Development.....	21,673	5,937	27.4%
Total Non Tax Revenue.....	\$ 24,873,491	\$ 12,244,959	49.2%

Commonwealth of Massachusetts
 Fiscal Year 2025 - Period 6 - Non Tax Revenue
 Departmental Summary
 (in thousands)

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of December 31, 2024	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary:			
Appeals Court.....	294	129	43.9%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,425	1,275	37.2%
Supreme Judicial Court.....	2,133	698	32.7%
Trial Court.....	61,191	31,139	50.9%
Total Judiciary.....	67,042	33,241	49.6%
Office of Inspector General.....	1,475	780	52.9%
Secretary of the Commonwealth.....	280,116	104,534	37.3%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	21	131.3%
State Lottery Commission.....	1,577,451	299,834	19.0%
Office of the Treasurer and Receiver-General.....	1,150,206	423,108	36.8%
Total Treasurer and Receiver-General.....	2,727,672	722,963	26.5%
State Auditor.....	-	-	-%
Attorney General.....	55,560	12,975	23.4%
State Ethics Commission.....	75	104	138.7%
District Attorneys:			
Berkshire District Attorney.....	-	-	-%
Bristol District Attorney.....	-	-	-%
Cape and Islands District Attorney.....	-	1	-%
District Attorney Association.....	-	-	-%
Eastern District Attorney.....	-	1	-%
Worcester (Middle) District Attorney.....	-	-	-%
Norfolk District Attorney.....	-	-	-%
Middlesex (Northern) District Attorney.....	-	2	-%
Northwestern District Attorney.....	-	5	-%
Plymouth District Attorney.....	1	-	0.0%
Suffolk District Attorney.....	-	-	-%
Total District Attorneys.....	1	9	900.0%
Office of Campaign & Political Finance.....	54	41	75.9%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of December 31, 2024	% of Actuals to Estimates
Sheriffs:			
Sheriff's Department Bristol.....	75	1	1.3%
Sheriff's Department Hampshire.....	36	6	16.7%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,914	935	48.9%
Sheriff's Department Barnstable.....	1,503	1,007	67.0%
Sheriff's Department Dukes.....	320	-	0.0%
Sheriff's Department Essex.....	1,899	24	1.3%
Sheriff's Department Franklin.....	93	52	55.9%
Sheriff's Department Hampden.....	4,531	498	11.0%
Sheriff's Department Middlesex.....	210	30	14.3%
Sheriff's Department Norfolk.....	935	204	21.8%
Sheriff's Department Plymouth.....	8,540	7,226	84.6%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	37	16	43.2%
Total Sheriffs.....	22,092	9,999	45.3%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	423,580	124,943	29.5%
Governor and Lieutenant Governor.....	-	6	-%
Office of the Comptroller.....	1,213,764	1,050,423	86.5%
Administration and Finance:			
Administrative Law Appeals.....	70	11	15.7%
Executive Office for Administration and Finance.....	51,150	11,487	22.5%
Appellate Tax Board.....	2,985	1,653	55.4%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	4	30.8%
Division of Capital Asset Management and Maintenance.....	15,865	15,470	97.5%
Department of Revenue.....	235,355	134,069	57.0%
Group Insurance Commission.....	1,421,870	282,430	19.9%
Human Resources Division.....	1,110	17,549	1581.0%
George Fingold Library.....	-	-	-%
Operational Services Division.....	28,737	19,311	67.2%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	3,403	-%
Total Administration and Finance.....	1,757,156	485,387	27.6%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of December 31, 2024	% of Actuals to Estimates
Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,846	2,127	31.1%
Department of Conservation & Recreation.....	27,222	11,439	42.0%
Department of Public Utilities.....	51,465	10,607	20.6%
Division of Energy Resources.....	9,842	-	0.0%
Executive Office of Energy and Environmental Affairs.....	4,955	2,314	46.7%
Department of Environmental Protection.....	34,558	14,984	43.4%
Department of Fish and Game.....	23,474	9,423	40.1%
Total Energy and Environmental Affairs.....	158,363	50,894	32.1%
Health and Human Services:			
Department of Mental Health.....	195,525	49,636	25.4%
Department of Developmental Services.....	1,130,938	439,752	38.9%
Department of Public Health.....	282,321	145,023	51.4%
Department of Children and Families.....	314,459	148,535	47.2%
Department of Youth Services.....	10,145	472	4.7%
Secretary of Health and Human Services.....	13,452,484	7,626,913	56.7%
Department of Elder Affairs.....	153,174	62,683	40.9%
Massachusetts Commission for the Blind.....	4,594	1,127	24.5%
Massachusetts Commission for the Deaf.....	247	431	174.5%
Massachusetts Rehabilitation Commission.....	6,865	4,109	59.9%
Department of Transitional Assistance.....	532,633	155,940	29.3%
Total Health and Human Services.....	16,083,386	8,634,621	53.7%
Health Policy Commission.....	11,366	1	0.0%
Technology Services & Security.....	2,734	41,939	1534.0%
Veterans' Services:			
Chelsea Soldiers' Home.....	16,532	6,564	39.7%
Soldiers' Home Holyoke.....	9,294	2,232	24.0%
Department of Veteran Services.....	760	1,317	173.3%
Total Veterans' Services.....	26,586	10,113	38.0%
Housing and Livable Communities.....	5,500	2,890	52.5%
Massachusetts Department of Transportation.....	721,721	350,599	48.6%
Office of the Child Advocate.....	-	17	-%
Commission Against Discrimination	2,910	2,345	80.6%
Cannabis Control Commission.....	21,554	11,116	51.6%
Board of Library Commissioners	4	1	25.0%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of December 31, 2024	% of Actuals to Estimates
Education:			
Berkshire Community College.....	158	-	0.0%
Bunker Hill Community College.....	150	-	0.0%
Bristol Community College.....	380	-	0.0%
Bridgewater State College.....	5	-	0.0%
Cape Cod Community College.....	268	577	215.3%
Department of Elementary and Secondary Education.....	7,294	3,854	52.8%
Executive Office of Education.....	-	374	-%
Department of Early Education and Care.....	281,144	103,457	36.8%
Framingham State College.....	168	-	0.0%
Fitchburg State College.....	550	-	0.0%
Greenfield Community College.....	99	-	0.0%
Holyoke Community College.....	574	275	47.9%
Massasoit Community College.....	575	-	0.0%
Mass Bay Community College.....	530	-	0.0%
Massachusetts College of Art and Design.....	11	-	0.0%
Middlesex Community College.....	250	-	0.0%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	190	60	31.6%
Massachusetts College of Liberal Arts.....	125	-	0.0%
Northern Essex Community College.....	240	20	8.3%
North Shore Community College.....	32	-	0.0%
Quinsigamond Community College.....	94	-	0.0%
Roxbury Community College.....	2,500	125	5.0%
Department of Higher Education.....	6,239	8,373	134.2%
Salem State College.....	913	570	62.4%
Springfield Technical Community College.....	390	233	59.7%
University of Massachusetts.....	197,500	30,000	15.2%
Worcester State College.....	425	-	0.0%
Westfield State College.....	541	-	0.0%
Total Education.....	501,345	147,918	29.5%
The Center for Health Information & Analysis.....	38,639	501	1.3%
Public Safety and Security:			
Emergency Management Agency.....	250,000	229,679	91.9%
Criminal History Systems Board.....	16,820	5,610	33.4%
Criminal Justice Training Council.....	-	821	-%
Office of the Chief Medical Examiner.....	6,889	3,286	47.7%
Department of Fire Services.....	56,484	2,083	3.7%
Department of Corrections.....	14,200	8,018	56.5%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	2,100	2,726	129.8%
Military Division.....	1,900	107	5.6%
Parole Board.....	-	27	-%
Department of State Police.....	95,719	57,240	59.8%
Municipal Police Training Council.....	2,800	-	0.0%
Sex Offender Registry Board.....	-	-	-%
Total Public Safety and Security.....	446,912	309,597	69.3%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of December 31, 2024	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development:			
Division of Banks.....	46,191	7,268	15.7%
Division of Insurance.....	177,591	104,452	58.8%
Division of Standards.....	3,284	1,122	34.2%
Executive Office of Economic Development.....	-	1,011	-%
Massachusetts Marketing Partnership.....	-	123	-%
Division of Professional Licensure.....	47,998	16,260	33.9%
Office of Consumer Affairs and Business Regulation.....	1,803	827	45.9%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	5,344	2	0.0%
Total Economic Development.....	<u>282,211</u>	<u>131,065</u>	<u>46.4%</u>
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	<u>21,673</u>	<u>5,937</u>	<u>27.4%</u>
Total Labor and Workforce Development.....	<u>21,673</u>	<u>5,937</u>	<u>27.4%</u>
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 24,873,491</u>	<u>\$ 12,244,959</u>	<u>49.2%</u>