



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA
COMPTROLLER

February 25, 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 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 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 June 30, 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.

Sincerely,

DocuSigned by:

408AB804EF29450...

William McNamara
Comptroller

Attachment: Fiscal Year 2024 as of June 30, 2024 Tax and Non-Tax Revenue
CC list on following page

Fiscal Year 2024 Tax and Non-Tax Revenue
February 25, 2025

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 2024
 Revenue by Source
 (in thousands)

Revenue Source	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of June 30, 2024	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 99,400	\$ 97,558	98.1%
Cigarette.....	293,700	280,028	95.3%
Corporations.....	4,559,400	4,228,988	92.8%
Deeds.....	452,700	303,467	67.0%
Estate/Inheritance.....	754,200	574,198	76.1%
Financial Institutions.....	15,600	16,679	106.9%
Fair Share Income Surtax.....	1,000,000	2,199,330	219.9%
Income.....	22,204,200	21,912,963	98.7%
Insurance.....	645,200	692,021	107.3%
Marijuana Excise.....	167,300	173,743	103.9%
Motor Fuels.....	718,200	713,227	99.3%
Utilities.....	-	(570)	-
Room Occupancy.....	243,600	248,407	102.0%
Sales & Use Regular.....	6,882,100	6,574,203	95.5%
Sales & Use Meals.....	1,533,500	1,564,786	102.0%
Sales & Use Motor Vehicles.....	1,264,700	1,199,327	94.8%
Unemployment Insurance Surcharges.....	27,200	26,369	96.9%
Miscellaneous.....	19,400	7,696	39.7%
Gross General Appropriation Act Revenue Forecast.....	40,880,400	40,812,420	99.8%
Transfers off budget:			
Pension Transfer.....	(4,104,600)	(4,103,539)	100.0%
MBTA Transfer.....	(1,463,500)	(1,403,792)	95.9%
MSBA Transfer.....	(1,303,500)	(1,243,787)	95.4%
Workforce Training Fund Transfer.....	(27,200)	(26,369)	96.9%
Fair Share Income Surtax Transfer.....	(1,000,000)	(2,199,330)	219.9%
Excess Capital Gains to Stabilization Fund Transfer.....	(525,000)	(29,542)	5.6%
Excess Capital Gains to SRB Trust Fund Transfer.....	(29,200)	(29,542)	101.2%
Excess Capital Gains to Pension Liability Fund Transfer.....	(29,200)	(29,542)	101.2%
Total Transfers.....	(8,482,200)	(9,065,443)	106.9%
Total Tax Revenue.....	32,398,200	31,746,977	98.0%
Federal Reimbursements.....	13,735,300	14,603,087	106.3%
Departmental Revenue.....	6,127,500	6,946,601	113.4%
Consolidated Transfers.....	4,290,000	6,773,662	157.9%
Total Non-Tax Revenue.....	24,152,800	28,323,350	117.3%
Grand Total.....	\$ 56,551,000	\$ 60,070,327	106.2%

Total taxes reported above does not include the following funds:

Community Preservation Trust Fund.....	\$ 42,810
State Racing Fund.....	892
State Athletic Commission Fund.....	424
Commonwealth Care Trust Fund.....	110,983
State Lottery and Gaming Fund.....	297
Convention and Exhibition Center Fund.....	225,208
Agency Fund.....	748,712
Family and Employment Security Trust Fund.....	1,032,453
Public Health Trust Fund.....	1,000
Gaming Revenue Fund.....	320,922
Massachusetts Tourism Trust Fund.....	9,995
Community Behavioral Health Promotion & Prevention Trust Fd.....	4,433
Sports Wagering Fund.....	119,419
Total.....	\$ 2,617,548

Commonwealth of Massachusetts

Fiscal Year 2024 - Non Tax Revenue

Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of June 30, 2024	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 28	-%
Judiciary.....	64,287	62,236	96.8%
Office of Inspector General.....	1,175	1,083	92.2%
Secretary of the Commonwealth.....	285,645	284,683	99.7%
Treasurer and Receiver-General.....	2,364,890	2,890,363	122.2%
State Auditor.....	-	-	-%
Attorney General.....	54,730	47,444	86.7%
State Ethics Commission.....	75	369	492.0%
District Attorneys.....	4	202	5050.0%
Office of Campaign & Political Finance.....	56	186	332.1%
Sheriffs.....	25,068	17,094	68.2%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	2	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	259,081	245,074	94.6%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,612,749	4,174,831	258.9%
Administration and Finance.....	2,095,009	2,088,342	99.7%
Energy and Environmental Affairs.....	162,267	162,927	100.4%
Health and Human Services.....	15,383,450	16,178,495	105.2%
Health Policy Commission.....	11,017	11,410	103.6%
Technology Services and Security.....	2,734	115,780	4234.8%
Veterans' Services.....	18,007	26,654	148.0%
Housing and Livable Communities.....	3,708	5,312	143.3%
Massachusetts Department of Transportation.....	688,761	680,465	98.8%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination.....	2,923	2,395	81.9%
Cannabis Control Commission.....	28,797	19,599	68.1%
Board of Library Commissioners.....	4	3	75.0%
Education.....	406,210	504,864	124.3%
Center for Health Information & Analysis.....	39,041	39,410	100.9%
Public Safety and Security.....	390,714	493,947	126.4%
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development.....	230,755	246,838	107.0%
Labor and Workforce Development.....	21,673	23,314	107.6%
Total Non Tax Revenue.....	\$ 24,152,830	\$ 28,323,350	117.3%

Commonwealth of Massachusetts

Fiscal Year 2024 - Non Tax Revenue

Departmental Summary

(in thousands)

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of June 30, 2024	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ 28	-%
Judiciary:			
Appeals Court.....	279	303	108.6%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,525	3,343	94.8%
Supreme Judicial Court.....	2,341	2,292	97.9%
Trial Court.....	58,142	56,298	96.8%
Total Judiciary.....	64,287	62,236	96.8%
Office of Inspector General.....	1,175	1,083	92.2%
Secretary of the Commonwealth.....	285,645	284,683	99.7%
Treasurer and Receiver-General:			
Mass Cultural Council.....	20	14	70.0%
State Lottery Commission.....	1,216,439	1,265,829	104.1%
Office of the Treasurer and Receiver-General.....	1,148,431	1,624,520	141.5%
Total Treasurer and Receiver-General.....	2,364,890	2,890,363	122.2%
State Auditor.....	-	-	-%
Attorney General.....	54,730	47,444	86.7%
State Ethics Commission.....	75	369	492.0%
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	5	250.0%
Norfolk District Attorney.....	-	-	-%
Middlesex (Northern) District Attorney.....	-	1	-%
Northwestern District Attorney.....	-	1	-%
Plymouth District Attorney.....	2	1	50.0%
Suffolk District Attorney.....	-	192	-%
Total District Attorneys.....	4	202	5050.0%
Office of Campaign & Political Finance.....	56	186	332.1%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of June 30, 2024	% of Actuals to Estimates
Sheriffs:			
Sheriff's Department Bristol.....	60	17	28.3%
Sheriff's Department Hampshire.....	117	28	23.9%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,914	1,290	67.4%
Sheriff's Department Barnstable.....	1,503	1,396	92.9%
Sheriff's Department Dukes.....	311	14	4.5%
Sheriff's Department Essex.....	1,894	78	4.1%
Sheriff's Department Franklin.....	87	71	81.6%
Sheriff's Department Hampden.....	4,456	4,293	96.3%
Sheriff's Department Middlesex.....	214	98	45.8%
Sheriff's Department Norfolk.....	1,172	742	63.3%
Sheriff's Department Plymouth.....	11,300	8,579	75.9%
Sheriff's Department Suffolk.....	2,000	430	21.5%
Sheriff's Department Worcester.....	40	58	145.0%
Total Sheriffs.....	25,068	17,094	68.2%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	2	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	259,081	245,074	94.6%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,612,749	4,174,831	258.9%
Administration and Finance:			
Administrative Law Appeals.....	70	26	37.1%
Executive Office for Administration and Finance.....	282,300	98,705	35.0%
Appellate Tax Board.....	1,793	2,699	150.5%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	12	92.3%
Division of Capital Asset Management and Maintenance.....	15,818	38,368	242.6%
Department of Revenue.....	232,095	271,242	116.9%
Group Insurance Commission.....	1,534,766	1,520,571	99.1%
Human Resources Division.....	2,511	65,717	2617.2%
George Fingold Library.....	-	-	-%
Operational Services Division.....	25,643	35,099	136.9%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	55,903	-%
Total Administration and Finance.....	2,095,009	2,088,342	99.7%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of June 30, 2024	% of Actuals to Estimates
Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,817	6,829	100.2%
Department of Conservation & Recreation.....	25,829	27,572	106.7%
Department of Public Utilities.....	49,668	54,215	109.2%
Division of Energy Resources.....	14,990	8,161	54.4%
Executive Office of Energy and Environmental Affairs.....	4,956	9,138	184.4%
Department of Environmental Protection.....	36,504	34,383	94.2%
Department of Fish and Game.....	23,503	22,629	96.3%
Total Energy and Environmental Affairs.....	162,267	162,927	100.4%
Health and Human Services:			
Department of Mental Health.....	171,119	181,913	106.3%
Department of Developmental Services.....	947,244	1,061,578	112.1%
Department of Public Health.....	271,343	330,190	121.7%
Department of Children and Families.....	292,006	350,933	120.2%
Department of Youth Services.....	7,323	7,171	97.9%
Secretary of Health and Human Services.....	13,052,667	13,581,597	104.1%
Department of Elder Affairs.....	150,292	145,883	97.1%
Massachusetts Commission for the Blind.....	4,553	4,904	107.7%
Massachusetts Commission for the Deaf.....	210	2,310	1100.0%
Massachusetts Rehabilitation Commission.....	7,865	9,723	123.6%
Office for Refugees and Immigrants.....	-	258	-%
Department of Transitional Assistance.....	478,828	502,035	104.8%
Total Health and Human Services.....	15,383,450	16,178,495	105.2%
Health Policy Commission.....	11,017	11,410	103.6%
Technology Services & Security.....	2,734	115,780	4234.8%
Veterans' Services:			
Chelsea Soldiers' Home.....	10,501	10,283	97.9%
Soldiers' Home Holyoke.....	6,675	8,998	134.8%
Department of Veteran Services.....	831	7,373	887.2%
Total Veterans' Services.....	18,007	26,654	148.0%
Housing and Livable Communities.....	3,708	5,312	143.3%
Massachusetts Department of Transportation.....	688,761	680,465	98.8%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination.....	2,923	2,395	81.9%
Cannabis Control Commission.....	28,797	19,599	68.1%
Board of Library Commissioners.....	4	3	75.0%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of June 30, 2024	% of Actuals to Estimates
Education:			
Berkshire Community College.....	150	-	0.0%
Bunker Hill Community College.....	150	-	0.0%
Bristol Community College.....	410	272	66.3%
Bridgewater State College.....	50	385	770.0%
Cape Cod Community College.....	305	-	0.0%
Department of Elementary and Secondary Education.....	6,950	9,274	133.4%
Executive Office of Education.....	-	2,370	-%
Department of Early Education and Care.....	274,128	428,177	156.2%
Framingham State College.....	153	113	73.9%
Fitchburg State College.....	648	799	123.3%
Greenfield Community College.....	100	129	129.0%
Holyoke Community College.....	420	75	17.9%
Massasoit Community College.....	610	370	60.7%
Mass Bay Community College.....	326	226	69.3%
Massachusetts College of Art and Design.....	-	-	-%
Middlesex Community College.....	228	3	1.3%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	320	189	59.1%
Massachusetts College of Liberal Arts.....	180	134	74.4%
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	665	125.5%
Department of Higher Education.....	5,645	11,708	207.4%
Salem State College.....	1,012	777	76.8%
Springfield Technical Community College.....	344	627	182.3%
University of Massachusetts.....	112,500	47,021	41.8%
Worcester State College.....	450	388	86.2%
Westfield State College.....	125	763	610.4%
Total Education.....	406,210	504,864	124.3%
The Center for Health Information & Analysis.....	39,041	39,410	100.9%
Public Safety and Security:			
Emergency Management Agency.....	201,000	250,811	124.8%
Criminal History Systems Board.....	16,820	16,572	98.5%
Criminal Justice Training Council.....	-	1,952	-%
Office of the Chief Medical Examiner.....	7,782	6,734	86.5%
Department of Fire Services.....	51,431	54,354	105.7%
Department of Corrections.....	14,411	24,559	170.4%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	2,350	8,145	346.6%
Military Division.....	1,900	251	13.2%
Parole Board.....	-	1	-%
Department of State Police.....	91,719	130,568	142.4%
Municipal Police Training Council.....	3,301	-	0.0%
Sex Offender Registry Board.....	-	-	-%
Total Public Safety and Security.....	390,714	493,947	126.4%

Departments	Revenue Estimates Per Chapter 28 of the Acts of 2023	Actual Revenues As of June 30, 2024	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development:			
Division of Banks.....	42,066	41,179	97.9%
Division of Insurance.....	130,254	150,691	115.7%
Division of Standards.....	2,983	3,183	106.7%
Executive Office of Economic Development.....	-	2,473	-%
Massachusetts Marketing Partnership.....	-	237	-%
Division of Professional Licensure.....	48,032	39,947	83.2%
Office of Consumer Affairs and Business Regulation.....	2,160	1,856	85.9%
Department of Business and Technology.....	-	145	-%
Division of Telecommunications and Cable.....	5,260	7,127	135.5%
Total Economic Development.....	230,755	246,838	107.0%
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	21,673	23,314	107.6%
Total Labor and Workforce Development.....	21,673	23,314	107.6%
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 24,152,830</u>	<u>\$ 28,323,350</u>	<u>117.3%</u>