



WILLIAM McNAMARA  
COMPTROLLER

# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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February 5, 2026

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

Honorable Aaron Michlewitz, Chair  
House Committee on Ways and Means  
State House – Room 243  
Boston, MA 02133

Honorable Michael J. Rodrigues, Chair  
Senate Committee on Ways and Means  
State House – Room 212  
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 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 June 30, 2025. Additional details are 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.

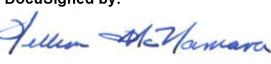
Please note: the Office of the Comptroller (CTR) identified a discrepancy in the tally of revenue between Sections 1A and 1B of the Fiscal Year 2025 General Appropriations Act (GAA). CTR staff brought this issue to the attention of the Executive Office for Administration and Finance and the Committees on Ways and Means, and requested that a legislative correction be included in a supplemental appropriation bill before the end of the fiscal year. To date, no correction has been made.

Fiscal Year 2025 Final Tax and Non-Tax Revenue  
February 5, 2026

To produce a meaningful report despite this issue, we used totals calculated based on the individual items in Section 1B, rather than the totals reflected in Section 1A.

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

Sincerely,

DocuSigned by:  
  
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William McNamara  
Comptroller

Attachment: Fiscal Year 2025 as of June 30, 2025 Tax and Non-Tax Revenue

cc: 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  
Emily Ackman, Director of Administration and 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

Revenue by Source  
(in thousands)

Revenue Source	Revenue Estimates Per Chapter 140 of the Acts of 2024 *	Actual Revenues As of June 30, 2025	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 102,900	\$ 96,139	93.4%
Cigarette.....	266,300	258,768	97.2%
Corporations *.....	4,336,900	4,036,624	93.1%
Deeds.....	336,300	333,910	99.3%
Estate/Inheritance.....	680,100	740,359	108.9%
Financial Institutions.....	24,400	19,948	81.8%
Fair Share Income Surtax.....	1,300,000	2,997,711	230.6%
Income *.....	22,808,600	23,714,640	104.0%
Insurance.....	708,600	731,583	103.2%
Marijuana Excise.....	172,600	183,269	106.2%
Motor Fuels.....	727,500	706,665	97.1%
Utilities.....	-	-	-%
Room Occupancy.....	280,000	254,671	91.0%
Sales & Use Regular.....	6,880,400	6,819,291	99.1%
Sales & Use Meals.....	1,670,000	1,635,996	98.0%
Sales & Use Motor Vehicles.....	1,325,000	1,200,147	90.6%
Unemployment Insurance Surcharges.....	27,100	26,987	99.6%
Miscellaneous.....	10,300	7,286	70.7%
 Gross General Appropriation Act Revenue Forecast.....	 41,657,000	 43,763,994	 105.1%
 Transfers off budget:			
Pension Transfer.....	(4,499,900)	(4,497,568)	99.9%
MBTA Transfer.....	(1,465,400)	(1,443,138)	98.5%
MSBA Transfer.....	(1,305,400)	(1,283,136)	98.3%
Workforce Training Fund Transfer.....	(27,100)	(26,987)	99.6%
Fair Share Income Surtax Transfer.....	(1,050,000)	(2,997,711)	285.5%
Excess Capital Gains to Stabilization Fund Transfer.....	(124,500)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(6,900)	(28,931)	419.3%
Excess Capital Gains to Pension Liability Fund Transfer.....	(6,900)	(28,931)	419.3%
 Total Transfers.....	 (8,486,100)	 (10,306,402)	 121.5%
 Total Tax Revenue.....	 33,170,900	 33,457,592	 100.9%
 Federal Reimbursements.....	 14,368,600	 16,209,573	 112.8%
Departmental Revenue.....	6,297,500	7,729,027	122.7%
Consolidated Transfers.....	4,210,800	8,704,729	206.7%
 Total Non-Tax Revenue.....	 24,876,900	 32,643,329	 131.2%
 Grand Total.....	 \$ 58,047,800	 \$ 66,100,921	 113.9%
 Total taxes reported above does not include the following funds:			
Community Preservation Trust Fund.....	\$ 49,152		
State Racing Fund.....	941		
State Athletic Commission Fund.....	87		
Commonwealth Care Trust Fund.....	111,568		
State Lottery and Gaming Fund.....	313		
Convention and Exhibition Center Fund.....	238,955		
Agency Fund.....	770,101		
Family and Employment Security Trust Fund.....	1,348,717		
Public Health Trust Fund.....	1,000		
Gaming Revenue Fund.....	327,030		
Massachusetts Tourism Trust Fund.....	10,000		
Community Behavioral Health Promotion & Prevention Trust Fd.....	4,457		
Sports Wagering Fund.....	151,839		
 Total.....	 \$ 3,014,161		

\* 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 - Non Tax Revenue

## Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of June 30, 2025	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	67,042	65,839	98.2%
Office of Inspector General.....	1,476	1,315	89.1%
Secretary of the Commonwealth.....	280,116	293,735	104.9%
Treasurer and Receiver-General.....	2,727,672	3,394,079	124.4%
State Auditor.....	-	-	-%
Attorney General.....	55,560	49,168	88.5%
State Ethics Commission.....	75	129	172.0%
District Attorneys.....	1	10	1000.0%
Office of Campaign & Political Finance.....	55	58	105.5%
Sheriffs.....	22,092	43,027	194.8%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	423,580	322,240	76.1%
Governor and Lieutenant Governor.....	-	7	-%
Office of the Comptroller.....	1,213,764	5,985,796	493.2%
Administration and Finance.....	1,757,156	1,952,554	111.1%
Energy and Environmental Affairs.....	158,363	162,093	102.4%
Health and Human Services.....	16,083,386	17,731,570	110.2%
Health Policy Commission.....	11,366	11,632	102.3%
Technology Services and Security.....	2,734	119,018	4353.3%
Veterans' Services.....	26,586	30,741	115.6%
Housing and Livable Communities.....	5,500	6,653	121.0%
Massachusetts Department of Transportation.....	721,721	941,609	130.5%
Office of the Child Advocate.....	-	18	-%
Commission Against Discrimination.....	2,910	2,527	86.8%
Cannabis Control Commission.....	21,554	19,392	90.0%
Board of Library Commissioners.....	4	15	375.0%
Education.....	501,345	564,595	112.6%
Center for Health Information & Analysis.....	38,639	43,301	112.1%
Public Safety and Security.....	446,912	623,471	139.5%
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development.....	282,210	253,300	89.8%
Labor and Workforce Development.....	25,087	25,437	101.4%
 Total Non Tax Revenue.....	 \$ 24,876,906	 \$ 32,643,329	 131.2%

**Commonwealth of Massachusetts**

Fiscal Year 2025 - Non Tax Revenue

## Departmental Summary

(in thousands)

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of June 30, 2025	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
<b>Judiciary:</b>			
Appeals Court.....	294	284	96.6%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,425	3,029	88.4%
Supreme Judicial Court.....	2,133	2,209	103.6%
Trial Court.....	61,191	60,317	98.6%
Total Judiciary.....	67,042	65,839	98.2%
Office of Inspector General.....	1,476	1,315	89.1%
Secretary of the Commonwealth.....	280,116	293,735	104.9%
<b>Treasurer and Receiver-General:</b>			
Mass Cultural Council.....	16	21	131.3%
State Lottery Commission.....	1,577,451	1,179,007	74.7%
Office of the Treasurer and Receiver-General.....	1,150,206	2,215,051	192.6%
Total Treasurer and Receiver-General.....	2,727,672	3,394,079	124.4%
State Auditor.....	-	-	-%
Attorney General.....	55,560	49,168	88.5%
State Ethics Commission.....	75	129	172.0%
<b>District Attorneys:</b>			
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.....	-	6	-%
Plymouth District Attorney.....	1	-	0.0%
Suffolk District Attorney.....	-	-	-%
Total District Attorneys.....	1	10	1000.0%
Office of Campaign & Political Finance.....	55	58	105.5%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of June 30, 2025	% of Actuals to Estimates
<b>Sheriffs:</b>			
Sheriff's Department Bristol.....	75	66	88.0%
Sheriff's Department Hampshire.....	36	12	33.3%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associateon.....	-	-	-%
Sheriff's Department Berkshire.....	1,914	1,335	69.7%
Sheriff's Department Barnstable.....	1,503	1,431	95.2%
Sheriff's Department Dukes.....	320	71	22.2%
Sheriff's Department Essex.....	1,899	43	2.3%
Sheriff's Department Franklin.....	93	212	228.0%
Sheriff's Department Hampden .....	4,531	4,103	90.6%
Sheriff's Department Middlesex.....	210	95	45.2%
Sheriff's Department Norfolk.....	935	584	62.5%
Sheriff's Department Plymouth.....	8,540	34,344	402.2%
Sheriff's Department Suffolk.....	2,000	687	34.4%
Sheriff's Department Worcester .....	37	44	118.9%
<b>Total Sheriffs.....</b>	<b>22,092</b>	<b>43,027</b>	<b>194.8%</b>
<b>Disabled Persons Protection Commission.....</b>			
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	423,580	322,240	76.1%
Governor and Lieutenant Governor.....	-	7	-%
Office of the Comptroller.....	1,213,764	5,985,796	493.2%
<b>Administration and Finance:</b>			
Administrative Law Appeals.....	70	21	30.0%
Executive Office for Administration and Finance.....	51,150	31,948	62.5%
Appellate Tax Board.....	2,985	2,754	92.3%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	12	92.3%
Division of Capital Asset Management and Maintenance.....	15,865	33,633	212.0%
Department of Revenue.....	235,355	295,353	125.5%
Group Insurance Commission.....	1,421,870	1,440,917	101.3%
Human Resources Division.....	1,110	63,187	5692.5%
George Fingold Library.....	-	-	-%
Office on Disability.....	-	1	-%
Operational Services Division.....	28,737	39,623	137.9%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	45,105	-%
<b>Total Administration and Finance.....</b>	<b>1,757,156</b>	<b>1,952,554</b>	<b>111.1%</b>

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of June 30, 2025	% of Actuals to Estimates
<b>Energy and Environmental Affairs:</b>			
Department of Agricultural Resources.....	6,846	6,578	96.1%
Department of Conservation & Recreation.....	27,222	27,907	102.5%
Department of Public Utilities.....	51,465	49,014	95.2%
Division of Energy Resources.....	9,842	9,487	96.4%
Executive Office of Energy and Environmental Affairs.....	4,955	8,206	165.6%
Department of Environmental Protection.....	34,558	34,582	100.1%
Department of Fish and Game.....	23,474	26,319	112.1%
<b>Total Energy and Environmental Affairs.....</b>	<b>158,363</b>	<b>162,093</b>	<b>102.4%</b>
<b>Health and Human Services:</b>			
Department of Mental Health.....	195,525	180,271	92.2%
Department of Developmental Services.....	1,130,938	1,117,375	98.8%
Department of Public Health.....	282,321	332,627	117.8%
Department of Children and Families.....	314,459	324,529	103.2%
Department of Youth Services.....	10,145	10,891	107.4%
Secretary of Health and Human Services.....	13,452,484	15,010,653	111.6%
Department of Elder Affairs.....	153,174	222,702	145.4%
Massachusetts Commission for the Blind.....	4,594	5,097	110.9%
Massachusetts Commission for the Deaf.....	247	2,400	971.7%
Massachusetts Rehabilitation Commission.....	6,865	10,734	156.4%
Office for Refugees and Immigrants.....	-	163	-%
Department of Transitional Assistance.....	532,633	514,128	96.5%
<b>Total Health and Human Services.....</b>	<b>16,083,386</b>	<b>17,731,570</b>	<b>110.2%</b>
<b>Health Policy Commission.....</b>	<b>11,366</b>	<b>11,632</b>	<b>102.3%</b>
<b>Technology Services &amp; Security.....</b>	<b>2,734</b>	<b>119,018</b>	<b>4353.3%</b>
<b>Veterans' Services:</b>			
Chelsea Soldiers' Home.....	16,532	15,957	96.5%
Soldiers' Home Holyoke.....	9,294	9,569	103.0%
Department of Veteran Services.....	760	5,215	686.2%
<b>Total Veterans' Services.....</b>	<b>26,586</b>	<b>30,741</b>	<b>115.6%</b>
<b>Housing and Livable Communities.....</b>	<b>5,500</b>	<b>6,653</b>	<b>121.0%</b>
<b>Massachusetts Department of Transportation.....</b>	<b>721,721</b>	<b>941,609</b>	<b>130.5%</b>
<b>Office of the Child Advocate.....</b>	<b>-</b>	<b>18</b>	<b>-%</b>
<b>Commission Against Discrimination .....</b>	<b>2,910</b>	<b>2,527</b>	<b>86.8%</b>
<b>Cannabis Control Commission.....</b>	<b>21,554</b>	<b>19,392</b>	<b>90.0%</b>
<b>Board of Library Commissioners .....</b>	<b>4</b>	<b>15</b>	<b>375.0%</b>

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of June 30, 2025	% of Actuals to Estimates
<b>Education:</b>			
Berkshire Community College.....	158	272	172.2%
Bunker Hill Community College.....	150	1	0.7%
Bristol Community College.....	380	247	65.0%
Bridgewater State College.....	5	322	6440.0%
Cape Cod Community College.....	268	607	226.5%
Department of Elementary and Secondary Education.....	7,294	7,517	103.1%
Executive Office of Education.....	-	3,231	-%
Department of Early Education and Care.....	281,144	345,947	123.0%
Framingham State College.....	168	113	67.3%
Fitchburg State College.....	550	1	0.2%
Greenfield Community College.....	99	131	132.3%
Holyoke Community College.....	574	692	120.6%
Massasoit Community College.....	575	357	62.1%
Mass Bay Community College.....	530	441	83.2%
Massachusetts College of Art and Design.....	11	-	0.0%
Middlesex Community College.....	250	-	0.0%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	190	206	108.4%
Massachusetts College of Liberal Arts.....	125	163	130.4%
Northern Essex Community College.....	240	365	152.1%
North Shore Community College.....	32	-	0.0%
Quinsigamond Community College.....	94	1	1.1%
Roxbury Community College.....	2,500	125	5.0%
Department of Higher Education.....	6,239	12,431	199.2%
Salem State College.....	913	1,025	112.3%
Springfield Technical Community College.....	390	805	206.4%
University of Massachusetts.....	197,500	188,500	95.4%
Worcester State College.....	425	412	96.9%
Westfield State College.....	541	683	126.2%
 Total Education.....	 501,345	 564,595	 112.6%
 The Center for Health Information & Analysis.....	 38,639	 43,301	 112.1%
 <b>Public Safety and Security:</b>			
Emergency Management Agency.....	250,000	381,075	152.4%
Criminal History Systems Board.....	16,820	17,574	104.5%
Criminal Justice Training Council.....	-	1,727	-%
Office of the Chief Medical Examiner.....	6,889	6,746	97.9%
Department of Fire Services.....	56,484	55,946	99.0%
Department of Corrections.....	14,200	21,056	148.3%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	2,100	8,736	416.0%
Military Division.....	1,900	319	16.8%
Parole Board.....	-	45	-%
Department of State Police.....	95,719	130,247	136.1%
Municipal Police Training Council.....	2,800	-	0.0%
Sex Offender Registry Board.....	-	-	-%
 Total Public Safety and Security.....	 446,912	 623,471	 139.5%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of June 30, 2025	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
<b>Economic Development:</b>			
Division of Banks.....	46,191	44,132	95.5%
Division of Insurance.....	177,591	148,310	83.5%
Division of Standards.....	3,284	3,681	112.1%
Executive Office of Economic Development.....	-	7,805	-%
Massachusetts Marketing Partnership.....	-	373	-%
Division of Professional Licensure.....	47,998	40,508	84.4%
Office of Consumer Affairs and Business Regulation.....	1,803	1,960	108.7%
Department of Business and Technology.....	-	1,194	-%
Division of Telecommunications and Cable.....	5,344	5,337	99.9%
<b>Total Economic Development.....</b>	<b>282,210</b>	<b>253,300</b>	<b>89.8%</b>
<b>Labor and Workforce Development:</b>			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	25,087	25,437	101.4%
<b>Total Labor and Workforce Development.....</b>	<b>25,087</b>	<b>25,437</b>	<b>101.4%</b>
<b>Total Non-Tax Revenue-Executive Office by Department.....</b>	<b>\$ 24,876,906</b>	<b>\$ 32,643,329</b>	<b>131.2%</b>