



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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



WILLIAM MCNAMARA
COMPTROLLER

May 13, 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 9 of the Acts of 2025 (the Fiscal Year 2026 General Appropriation Act), I am submitting the comparison of Actual Revenue Collections to Budget for the third quarter of Fiscal Year 2026.

This report details actual revenue collections based on amounts accounted for in the Commonwealth's enterprise statewide accounting and financial reporting system, Mosaic, as of March 31, 2026. Please let me know if we can provide additional information or answer any questions.

Sincerely,

DocuSigned by:

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William McNamara
Comptroller

Fiscal Year 2026 Tax and Non-Tax Revenue
May 13, 2026

Attachment: Fiscal Year 2026 as of March 31, 2026 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
Brian Johnson, Financial Reporting Analyst, Office of the Comptroller

Commonwealth of Massachusetts

Fiscal Year 2026 Quarter 3

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of March 31, 2026	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 98,100	\$ 72,702	74.1%
Cigarette.....	262,300	181,334	69.1%
Corporations.....	4,128,200	4,135,950	100.2%
Deeds.....	376,800	240,937	63.9%
Estate/Inheritance.....	517,000	685,097	132.5%
Financial Institutions.....	18,700	10,072	53.9%
Fair Share Income Surtax.....	2,400,000	1,425,778	59.4%
Income.....	24,240,000	15,315,193	63.2%
Insurance.....	757,300	490,042	64.7%
Marijuana Excise.....	185,900	127,656	68.7%
Motor Fuels.....	742,200	529,771	71.4%
Utilities.....	-	-	-%
Room Occupancy.....	265,000	210,910	79.6%
Sales & Use Regular.....	6,727,000	5,099,782	75.8%
Sales & Use Meals.....	1,725,000	1,229,066	71.3%
Sales & Use Motor Vehicles.....	1,181,000	819,044	69.4%
Unemployment Insurance Surcharges.....	27,000	10,337	38.3%
Miscellaneous.....	12,600	109,574	869.6%
Gross General Appropriation Act Revenue Forecast.....	43,664,100	30,693,245	70.3%
Transfers off budget:			
Pension Transfer.....	(4,334,200)	(3,321,550)	76.6%
MBTA Transfer.....	(1,425,300)	(1,067,056)	74.9%
MSBA Transfer.....	(1,265,300)	(947,041)	74.8%
Workforce Training Fund Transfer.....	(27,000)	(10,337)	38.3%
Fair Share Income Surtax Transfer.....	(1,850,000)	(875,778)	47.3%
Excess Capital Gains to Stabilization Fund Transfer.....	(33,300)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(33,300)	-	0.0%
Excess Capital Gains to Pension Liability Fund Transfer.....	(599,000)	-	0.0%
Total Transfers.....	(9,567,400)	(6,221,762)	65.0%
Total Tax Revenue.....	34,096,700	24,471,483	71.8%
Federal Reimbursements.....	15,609,500	12,084,129	77.4%
Departmental Revenue.....	6,503,200	4,530,219	69.7%
Consolidated Transfers.....	5,481,100	2,857,171	52.1%
Total Non-Tax Revenue.....	27,593,800	19,471,519	70.6%
Grand Total.....	\$ 61,690,500	\$ 43,943,002	71.2%

Total taxes reported above does not include the following funds:

Community Preservation Trust Fund.....	\$ 33,009
State Racing Fund.....	343
State Athletic Commission Fund.....	52
Commonwealth Care Trust Fund.....	72,422
State Lottery and Gaming Fund.....	220
Convention and Exhibition Center Fund.....	164,375
Agency Fund.....	531,353
Family and Employment Security Trust Fund.....	991,272
Public Health Trust Fund.....	-
Gaming Revenue Fund.....	236,898
Massachusetts Tourism Trust Fund.....	9,000
Community Behavioral Health Promotion & Prevention Trust Fd.....	2,372
Sports Wagering Fund.....	115,971
Total.....	\$ 2,157,289

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

Commonwealth of Massachusetts
 Fiscal Year 2026 Quarter 3 - Non Tax Revenue
 Executive Office Summary
 (in thousands)

Source	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of March 31, 2026	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	67,408	47,976	71.2%
Office of Inspector General.....	1,680	894	53.2%
Secretary of the Commonwealth.....	296,119	204,178	69.0%
Treasurer and Receiver-General.....	2,508,429	1,136,354	45.3%
State Auditor.....	-	-	-%
Attorney General.....	56,369	24,655	43.7%
State Ethics Commission.....	-	15	-%
District Attorneys.....	6	157	2616.7%
Office of Campaign & Political Finance.....	55	9	16.4%
Sheriffs.....	39,100	23,376	59.8%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	385,966	211,587	54.8%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,976,982	1,389,595	70.3%
Administration and Finance.....	2,763,603	996,560	36.1%
Energy and Environmental Affairs.....	154,380	85,311	55.3%
Health and Human Services.....	17,405,343	13,639,003	78.4%
Health Policy Commission.....	11,766	1,898	16.1%
Technology Services and Security.....	2,734	58,012	2121.9%
Veterans' Services.....	28,653	18,536	64.7%
Housing and Livable Communities.....	6,897	6,991	101.4%
Massachusetts Department of Transportation.....	680,062	1,040,539	153.0%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination.....	2,940	1,630	55.4%
Cannabis Control Commission.....	19,781	12,861	65.0%
Board of Library Commissioners.....	3	2	66.7%
Education.....	436,892	199,585	45.7%
Center for Health Information & Analysis.....	45,594	8,637	18.9%
Public Safety and Security.....	417,471	175,129	41.9%
Massachusetts Peace Officer Standards and Training Commission...	-	1	-%
Economic Development.....	260,289	175,944	67.6%
Labor and Workforce Development.....	25,303	12,084	47.8%
Total Non Tax Revenue.....	\$ 27,593,825	\$ 19,471,519	70.6%

Commonwealth of Massachusetts
 Fiscal Year 2026 Quarter 3 - Non Tax Revenue
 Departmental Summary
 (in thousands)

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of March 31, 2026	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary:			
Appeals Court.....	315	247	78.4%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,275	1,532	46.8%
Supreme Judicial Court.....	2,183	875	40.1%
Trial Court.....	61,634	45,322	73.5%
Total Judiciary.....	67,408	47,976	71.2%
Office of Inspector General.....	1,680	894	53.2%
Secretary of the Commonwealth.....	296,119	204,178	69.0%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	34	212.5%
State Lottery Commission.....	1,354,352	626,889	46.3%
Office of the Treasurer and Receiver-General.....	1,154,060	509,431	44.1%
Total Treasurer and Receiver-General.....	2,508,429	1,136,354	45.3%
State Auditor.....	-	-	-%
Attorney General.....	56,369	24,655	43.7%
State Ethics Commission.....	-	15	-%
District Attorneys:			
Berkshire District Attorney.....	-	4	-%
Bristol District Attorney.....	-	-	-%
Cape and Islands District Attorney.....	-	-	-%
District Attorney Association.....	-	92	-%
Eastern District Attorney.....	-	-	-%
Worcester (Middle) District Attorney.....	5	1	20.0%
Norfolk District Attorney.....	-	-	-%
Middlesex (Northern) District Attorney.....	-	-	-%
Northwestern District Attorney.....	-	-	-%
Plymouth District Attorney.....	1	-	0.0%
Suffolk District Attorney.....	-	60	-%
Total District Attorneys.....	6	157	2616.7%
Office of Campaign & Political Finance.....	55	9	16.4%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of March 31, 2026	% of Actuals to Estimates
Sheriffs:			
Sheriff's Department Bristol.....	103	108	104.9%
Sheriff's Department Hampshire.....	10	15	150.0%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,611	999	62.0%
Sheriff's Department Barnstable.....	1,553	1,251	80.6%
Sheriff's Department Dukes.....	331	-	0.0%
Sheriff's Department Essex.....	1,899	38	2.0%
Sheriff's Department Franklin.....	93	171	183.9%
Sheriff's Department Hampden.....	4,512	1,791	39.7%
Sheriff's Department Middlesex.....	251	46	18.3%
Sheriff's Department Norfolk.....	791	297	37.5%
Sheriff's Department Plymouth.....	25,920	18,282	70.5%
Sheriff's Department Suffolk.....	2,000	350	17.5%
Sheriff's Department Worcester.....	26	28	107.7%
Total Sheriffs.....	39,100	23,376	59.8%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	385,966	211,587	54.8%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,976,982	1,389,595	70.3%
Administration and Finance:			
Administrative Law Appeals.....	70	10	14.3%
Executive Office for Administration and Finance.....	922,279	8,572	0.9%
Appellate Tax Board.....	2,985	2,116	70.9%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	13	100.0%
Division of Capital Asset Management and Maintenance.....	15,864	31,697	199.8%
Department of Revenue.....	244,034	213,417	87.5%
Group Insurance Commission.....	1,545,777	667,303	43.2%
Human Resources Division.....	2,160	29,749	1377.3%
George Fingold Library.....	-	-	-%
Office on Disability.....	-	-	-%
Operational Services Division.....	30,421	30,134	99.1%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	13,549	-%
Total Administration and Finance.....	2,763,603	996,560	36.1%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of March 31, 2026	% of Actuals to Estimates
Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,846	3,465	50.6%
Department of Conservation & Recreation.....	27,893	18,449	66.1%
Department of Public Utilities.....	48,191	15,548	32.3%
Division of Energy Resources.....	8,105	20	0.2%
Executive Office of Energy and Environmental Affairs.....	5,075	4,943	97.4%
Department of Environmental Protection.....	34,724	27,617	79.5%
Department of Fish and Game.....	23,547	15,269	64.8%
Total Energy and Environmental Affairs.....	154,380	85,311	55.3%
Health and Human Services:			
Department of Mental Health.....	186,598	169,102	90.6%
Department of Developmental Services.....	1,187,291	220,548	18.6%
Department of Public Health.....	288,971	254,471	88.1%
Department of Children and Families.....	352,266	274,980	78.1%
Department of Youth Services.....	5,837	3,682	63.1%
Secretary of Health and Human Services.....	14,626,636	12,287,514	84.0%
Department of Elder Affairs.....	238,869	109,216	45.7%
Massachusetts Commission for the Blind.....	5,045	1,290	25.6%
Massachusetts Commission for the Deaf.....	250	714	285.6%
Massachusetts Rehabilitation Commission.....	9,248	2,773	30.0%
Department of Transitional Assistance.....	504,333	314,713	62.4%
Total Health and Human Services.....	17,405,343	13,639,003	78.4%
Health Policy Commission.....	11,766	1,898	16.1%
Technology Services & Security.....	2,734	58,012	2121.9%
Veterans' Services:			
Chelsea Soldiers' Home.....	18,503	11,935	64.5%
Soldiers' Home Holyoke.....	9,390	5,900	62.8%
Department of Veteran Services.....	760	701	92.2%
Total Veterans' Services.....	28,653	18,536	64.7%
Housing and Livable Communities.....	6,897	6,991	101.4%
Massachusetts Department of Transportation.....	680,062	1,040,539	153.0%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination	2,940	1,630	55.4%
Cannabis Control Commission.....	19,781	12,861	65.0%
Board of Library Commissioners	3	2	66.7%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of March 31, 2026	% of Actuals to Estimates
Education:			
Berkshire Community College.....	-	-	-%
Bunker Hill Community College.....	-	-	-%
Bristol Community College.....	-	126	-%
Bridgewater State College.....	-	73	-%
Cape Cod Community College.....	-	-	-%
Department of Elementary and Secondary Education.....	7,751	5,575	71.9%
Executive Office of Education.....	-	1,912	-%
Department of Early Education and Care.....	308,641	183,020	59.3%
Framingham State College.....	-	-	-%
Fitchburg State College.....	-	435	-%
Greenfield Community College.....	-	54	-%
Holyoke Community College.....	-	-	-%
Massasoit Community College.....	-	1	-%
Mass Bay Community College.....	-	-	-%
Massachusetts College of Art and Design.....	-	-	-%
Middlesex Community College.....	-	-	-%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	-	-	-%
Massachusetts College of Liberal Arts.....	-	-	-%
Northern Essex Community College.....	-	301	-%
North Shore Community College.....	-	-	-%
Quinsigamond Community College.....	-	112	-%
Roxbury Community College.....	2,500	-	0.0%
Department of Higher Education.....	8,000	7,332	91.7%
Salem State College.....	-	-	-%
Springfield Technical Community College.....	-	392	-%
University of Massachusetts.....	110,000	-	0.0%
Worcester State College.....	-	3	-%
Westfield State College.....	-	249	-%
Total Education.....	436,892	199,585	45.7%
The Center for Health Information & Analysis.....	45,594	8,637	18.9%
Public Safety and Security:			
Emergency Management Agency.....	175,000	89	0.1%
Criminal History Systems Board.....	34,917	9,461	27.1%
Criminal Justice Training Council.....	-	1,716	-%
Office of the Chief Medical Examiner.....	10,164	5,127	50.4%
Department of Fire Services.....	63,021	58,934	93.5%
Department of Corrections.....	14,200	12,672	89.2%
Department of Public Safety.....	-	1	-%
Executive Office of Public Safety and Security.....	2,100	4,798	228.5%
Military Division.....	1,900	351	18.5%
Parole Board.....	-	-	-%
Department of State Police.....	113,369	81,980	72.3%
Municipal Police Training Council.....	2,800	-	0.0%
Sex Offender Registry Board.....	-	-	-%
Total Public Safety and Security.....	417,471	175,129	41.9%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of March 31, 2026	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission...	-	1	-%
Economic Development:			
Division of Banks.....	45,364	9,614	21.2%
Division of Insurance.....	159,599	129,029	80.8%
Division of Standards.....	3,293	2,065	62.7%
Executive Office of Economic Development.....	-	1,245	-%
Massachusetts Marketing Partnership.....	2,492	178	7.1%
Division of Professional Licensure.....	42,520	28,603	67.3%
Office of Consumer Affairs and Business Regulation.....	1,856	1,128	60.8%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	5,164	4,082	79.0%
Total Economic Development.....	<u>260,289</u>	<u>175,944</u>	<u>67.6%</u>
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	<u>25,303</u>	<u>12,084</u>	<u>47.8%</u>
Total Labor and Workforce Development.....	<u>25,303</u>	<u>12,084</u>	<u>47.8%</u>
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 27,593,825</u>	<u>\$ 19,471,519</u>	<u>70.6%</u>