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Commonwealth of Massachusetts
OFFICE OF THE COMPTROLLER
One Ashburton Place, 9th Floor
Boston, Massachusetts 02108
(617) 727-5000
macomptroller.org

William McNamara
Comptroller

November 25, 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 137 of the Acts of 2026 (the Fiscal Year 2027 General Appropriation Act), I hereby submit the comparison of Actual Revenue Collections to Budget for the first quarter of Fiscal Year 2027.

This report details actual revenue collections based on amounts accounted for in the Commonwealth's statewide accounting and financial reporting enterprise system, Mosaic, as of September 30, 2026. Please let me know if we can provide additional information or answer any questions.

Sincerely,

Signed by:
408AB804EF29450...

William McNamara
Comptroller

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Attachment: Fiscal Year 2027 as of September 30, 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
Megan Delaney, Deputy 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
Kristin Lacroix, Chief Accounting Officer / Assistant Comptroller, Office of the Comptroller
Brian Johnson, Financial Reporting Analyst, Office of the Comptroller

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Commonwealth of Massachusetts

Fiscal Year 2027 Quarter 1
Revenue by Source
(in thousands)

Revenue Source	Revenue Estimates Per Chapter 137 of the Acts of 2026	Actual Revenues As of September 30, 2026	% of Actuals to Estimates
Alcoholic Beverages	$ 96,500	$ 26,763	27.7%
Cigarette	225,200	66,402	29.5%
Corporations	3,513,100	2,136,679	60.8%
Deeds	411,600	88,871	21.6%
Estate/Inheritance	718,900	230,825	32.1%
Financial Institutions	19,000	15,269	80.4%
Fair Share Income Surtax	2,700,000	-	0.0%
Income	25,929,500	5,998,052	23.1%
Insurance	756,900	142,828	18.9%
Marijuana Excise	193,900	37,611	19.4%
Motor Fuels	697,800	182,985	26.2%
Utilities	-	-	-%
Room Occupancy	259,300	152,950	59.0%
Sales & Use Regular	6,810,400	1,831,440	26.9%
Sales & Use Meals	1,750,900	470,838	26.9%
Sales & Use Motor Vehicles	1,198,700	297,089	24.8%
Unemployment Insurance Surcharges	27,000	4,892	18.1%
Miscellaneous	12,900	1,530	11.9%
Gross General Appropriation Act Revenue Forecast	45,321,600	11,685,024	25.8%
Transfers off budget:			
Annual Contribution to the State Pension System	(5,130,500)	(1,218,589)	23.8%
Sales Tax Transfer to the MBTA	(1,444,300)	(380,578)	26.4%
Sales Tax Transfer to the MSBA	(1,284,300)	(340,578)	26.5%
UI Surcharge to the Workforce Training Trust Fund	(27,000)	(4,892)	18.1%
Fair Share Surtax to Education and Transportation Fund	(2,150,000)	-	0.0%
Excess Capital Gains to the Disaster Relief Fund	(20,000)	-	0.0%
Excess Capital Gains to the Stabilization Fund	(51,200)	-	0.0%
Excess Capital Gains to the State Pension System	(34,800)	-	0.0%
Excess Capital Gains to the State Retiree Benefits Trust Fund	(150,000)	-	0.0%
Total Transfers	(10,292,100)	(1,944,637)	18.9%
Total Tax Revenue	35,029,500	9,740,387	27.8%
Federal Reimbursements	15,846,600	3,935,673	24.8%
Departmental Revenue	6,550,800	1,354,616	20.7%
Consolidated Transfers	5,190,600	203,857	3.9%
Total Non-Tax Revenue	27,588,000	5,494,146	19.9%
Grand Total	$ 62,617,500	$ 15,234,533	24.3%

Total taxes reported above does not include the following funds:

Community Preservation Trust Fund	$ 9,657
State Racing Fund	236
State Athletic Commission Fund	45
Commonwealth Care Trust Fund	22,529
State Lottery and Gaming Fund	71
Convention and Exhibition Center Fund	59,330
Agency Fund	208,936
Family and Employment Security Trust Fund	353,507
Public Health Trust Fund	-
Gaming Revenue Fund	74,813
Massachusetts Tourism Trust Fund	2,500
Community Behavioral Health Promotion & Prevention Trust Fund	1,031
Sports Wagering Fund	34,079
Total	**$ 766,733**

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

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Commonwealth of Massachusetts

Fiscal Year 2027 Quarter 1 - Non Tax Revenue

Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 137 of the Acts of 2026	Actual Revenues As of September 30, 2026	% of Actuals to Estimates
Legislature (The General Court of Massachusetts)	$ -	$ -	-%
Judiciary	71,306	17,256	24.2%
Office of Inspector General	1,680	301	17.9%
Secretary of the Commonwealth	311,026	41,505	13.3%
Treasurer and Receiver-General	2,290,287	141,892	6.2%
State Auditor	-	-	-%
Attorney General	65,837	9,998	15.2%
State Ethics Commission	150	-	0.0%
District Attorneys	105	3	2.9%
Office of Campaign & Political Finance	80	4	5.0%
Sheriffs	48,780	3,136	6.4%
Commission for the Protection of Persons with Disabilities	-	-	-%
Commission on the Status of Women	-	-	-%
The Health Care Security Trust	-	-	-%
Massachusetts Gaming Commission	372,395	13,410	3.6%
Governor and Lieutenant Governor	-	-	-%
Office of the Comptroller	2,393,589	184,261	7.7%
Administration and Finance	2,394,915	250,005	10.4%
Energy and Environmental Affairs	162,250	25,990	16.0%
Health and Human Services	17,693,788	4,509,630	25.5%
Health Policy Commission	11,148	3,788	34.0%
Technology Services and Security	2,734	90	3.3%
Veterans' Services	30,909	3,607	11.7%
Housing and Livable Communities	7,064	1,577	22.3%
Massachusetts Department of Transportation	691,936	138,261	20.0%
Office of the Child Advocate	-	-	-%
Commission Against Discrimination	360	30	8.3%
Cannabis Control Commission	23,570	4,138	17.6%
Board of Library Commissioners	15	9	60.0%
Education	443,230	37,857	8.5%
Center for Health Information & Analysis	37,278	311	0.8%
Public Safety and Security	238,935	20,464	8.6%
Massachusetts Peace Officer Standards and Training Commission	-	-	-%
Economic Development	267,792	85,740	32.0%
Labor and Workforce Development	26,870	883	3.3%
Total Non Tax Revenue	$ 27,588,029	$ 5,494,146	19.9%

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Commonwealth of Massachusetts

Fiscal Year 2027 Quarter 1 - Non Tax Revenue

Departmental Summary

(in thousands)

Departments	Revenue Estimates Per Chapter 137 of the Acts of 2026	Actual Revenues As of September 30, 2026	% of Actuals to Estimates
Legislature (The General Court of Massachusetts)	$ -	$ -	-%
Judiciary:			
Appeals Court	285	73	25.6%
Commission on Judicial Conduct	-	-	-%
Committee for Public Counsel	3,038	454	14.9%
Supreme Judicial Court	2,238	174	7.8%
Trial Court	65,745	16,555	25.2%
Total Judiciary	71,306	17,256	24.2%
Office of Inspector General	1,680	301	17.9%
Secretary of the Commonwealth	311,026	41,505	13.3%
Treasurer and Receiver-General:			
Mass Cultural Council	22	-	0.0%
State Lottery Commission	1,321,628	23	0.0%
Office of the Treasurer and Receiver-General	968,637	141,869	14.6%
Total Treasurer and Receiver-General	2,290,287	141,892	6.2%
State Auditor	-	-	-%
Attorney General	65,837	9,998	15.2%
State Ethics Commission	150	-	0.0%
District Attorneys:			
Berkshire District Attorney	-	-	-%
Bristol District Attorney	-	-	-%
Cape and Islands District Attorney	-	-	-%
District Attorney Association	-	-	-%
Eastern District Attorney	-	2	-%
Worcester (Middle) District Attorney	5	-	0.0%
Norfolk District Attorney	-	1	-%
Middlesex (Northern) Distrcit Attorney	-	-	-%
Northwestern District Attorney	-	-	-%
Plymouth District Attorney	100	-	0.0%
Suffolk District Attorney	-	-	-%
Total District Attorneys	105	3	2.9%
Office of Campaign & Political Finance	80	4	5.0%

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Departments	Revenue Estimates Per Chapter 137 of the Acts of 2026	Actual Revenues As of September 30, 2026	% of Actuals to Estimates
Sheriffs:			
Sheriff's Department Bristol	406	-	0.0%
Sheriff's Department Hampshire	16	7	43.8%
Sheriff's Department Nantucket	-	-	-%
Sheriff's Associaton	-	-	-%
Sheriff's Department Berkshire	1,809	459	25.4%
Sheriff's Department Barnstable	1,506	1,323	87.8%
Sheriff's Department Dukes	449	-	0.0%
Sheriff's Department Essex	1,888	16	0.8%
Sheriff's Department Franklin	214	79	36.9%
Sheriff's Department Hampden	4,749	501	10.5%
Sheriff's Department Middlesex	225	29	12.9%
Sheriff's Department Norfolk	572	104	18.2%
Sheriff's Department Plymouth	34,642	608	1.8%
Sheriff's Department Suffolk	2,250	-	0.0%
Sheriff's Department Worcester	54	10	18.5%
Total Sheriffs	48,780	3,136	6.4%
Commission for the Protection of Persons with Disabilities	-	-	-%
Commission on the Status of Women	-	-	-%
The Health Care Security Trust	-	-	-%
Massachusetts Gaming Commission	372,395	13,410	3.6%
Governor and Lieutenant Governor	-	-	-%
Office of the Comptroller	2,393,589	184,261	7.7%
Administration and Finance:			
Administrative Law Appeals	70	6	8.6%
Executive Office for Administration and Finance	334,108	13	0.0%
Appellate Tax Board	2,985	1,713	57.4%
Bureau of State Office Buildings	-	-	-%
Civil Service Commission	13	3	23.1%
Division of Capital Asset Management and Maintenance	14,340	6,714	46.8%
Department of Revenue	273,450	57,646	21.1%
Group Insurance Commission	1,738,552	171,417	9.9%
Human Resources Division	1,236	1,093	88.4%
George Fingold Library	-	-	-%
Office on Disability	-	-	-%
Operational Services Division	30,161	10,673	35.4%
Public Employee Retirement Administration	-	-	-%
Massachusetts Teachers' Retirement System	-	727	-%
Total Administration and Finance	2,394,915	250,005	10.4%

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Departments	Revenue Estimates Per Chapter 137 of the Acts of 2026	Actual Revenues As of September 30, 2026	% of Actuals to Estimates
Energy and Environmental Affairs:			
Department of Agricultural Resources	6,829	539	7.9%
Department of Conservation & Recreation	32,100	8,152	25.4%
Department of Public Utilities	47,576	5,670	11.9%
Division of Energy Resources	9,939	-	0.0%
Executive Office of Energy and Environmental Affairs	5,076	1,031	20.3%
Department of Environmental Protection	36,332	4,482	12.3%
Department of Fish and Game	24,398	6,116	25.1%
Total Energy and Environmental Affairs	162,250	25,990	16.0%
Health and Human Services:			
Department of Mental Health	192,394	85,058	44.2%
Department of Developmental Services	1,249,974	140,066	11.2%
Department of Public Health	354,370	79,252	22.4%
Department of Children and Families	385,070	110,903	28.8%
Department of Youth Services	4,590	559	12.2%
Secretary of Health and Human Services	14,775,061	4,040,016	27.3%
Department of Elder Affairs	236,682	580	0.2%
Massachusetts Commission for the Blind	5,481	408	7.4%
Massachusetts Commission for the Deaf	265	48	18.1%
Massachusetts Rehabilitation Commission	8,367	2,244	26.8%
Department of Transitional Assistance	481,534	50,496	10.5%
Total Health and Human Services	17,693,788	4,509,630	25.5%
Health Policy Commission	11,148	3,788	34.0%
Technology Services & Security	2,734	90	3.3%
Veterans' Services:			
Chelsea Soldiers' Home	19,135	1,545	8.1%
Soldiers' Home Holyoke	11,009	1,703	15.5%
Department of Veteran Services	765	359	46.9%
Total Veterans' Services	30,909	3,607	11.7%
Housing and Livable Communities	7,064	1,577	22.3%
Massachusetts Department of Transportation	691,936	138,261	20.0%
Office of the Child Advocate	-	-	-%
Commission Against Discrimination	360	30	8.3%
Cannabis Control Commission	23,570	4,138	17.6%
Board of Library Commissioners	15	9	60.0%

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Departments	Revenue Estimates Per Chapter 137 of the Acts of 2026	Actual Revenues As of September 30, 2026	% of Actuals to Estimates
Education:			
Berkshire Community College	291	-	0.0%
Bunker Hill Community College	-	-	-%
Bristol Community College	298	-	0.0%
Bridgewater State College	250	-	0.0%
Cape Cod Community College	289	-	0.0%
Department of Elementary and Secondary Education	7,509	2,108	28.1%
Executive Office of Education	-	-	-%
Department of Early Education and Care	306,046	34,089	11.1%
Framingham State College	115	-	0.0%
Fitchburg State College	425	-	0.0%
Greenfield Community College	119	-	0.0%
Holyoke Community College	452	-	0.0%
Massasoit Community College	393	-	0.0%
Mass Bay Community College	520	-	0.0%
Massachusetts College of Art and Design	-	-	-%
Middlesex Community College	-	-	-%
Massachusetts Maritime Academy	-	-	-%
Mount Wachusett Community College	259	-	0.0%
Massachusetts College of Liberal Arts	150	-	0.0%
Northern Essex Community College	380	-	0.0%
North Shore Community College	-	-	-%
Quinsigamond Community College	101	-	0.0%
Roxbury Community College	2,500	-	0.0%
Department of Higher Education	10,500	1,660	15.8%
Salem State College	803	-	0.0%
Springfield Technical Community College	780	-	0.0%
University of Massachusetts	110,000	-	0.0%
Worcester State College	425	-	0.0%
Westfield State College	625	-	0.0%
Total Education	443,230	37,857	8.5%
The Center for Health Information & Analysis	37,278	311	0.8%
Public Safety and Security:			
Emergency Management Agency	2,000	(7,228) [(1)]	-361.4%
Criminal History Systems Board	30,746	3,193	10.4%
Criminal Justice Training Council	-	608	-%
Office of the Chief Medical Examiner	10,149	1,570	15.5%
Department of Fire Services	61,571	1,132	1.8%
Department of Corrections	14,200	2,536	17.9%
Department of Public Safety	-	-	-%
Executive Office of Public Safety and Security	2,100	400	19.0%
Military Division	1,900	2,263	119.1%
Parole Board	-	-	-%
Department of State Police	113,469	15,990	14.1%
Municipal Police Training Council	2,800	-	0.0%
Sex Offender Registry Board	-	-	-%
Total Public Safety and Security	238,935	20,464	8.6%

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Departments	Revenue Estimates Per Chapter 137 of the Acts of 2026	Actual Revenues As of September 30, 2026	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission…	-	-	-%
Economic Development:			
Division of Banks……	49,135	708	1.4%
Division of Insurance……	160,433	75,431	47.0%
Division of Standards……	5,622	238	4.2%
Executive Office of Economic Development……	-	-	-%
Massachusetts Marketing Partnership……	5,343	58	1.1%
Division of Professional Licensure……	38,798	8,938	23.0%
Office of Consumer Affairs and Business Regulation……	1,957	364	18.6%
Department of Business and Technology……	1,195	-	0.0%
Division of Telecommunications and Cable……	5,309	3	0.1%
Total Economic Development……	267,792	85,740	32.0%
Labor and Workforce Development:			
Department of Labor Relations……	-	-	-%
Labor and Workforce Development……	26,870	883	3.3%
Total Labor and Workforce Development……	26,870	883	3.3%
Total Non-Tax Revenue-Executive Office by Department……	$ 27,588,029	$ 5,494,146	19.9%

(1) - Negative amount due to reversal in FY2027 of Statutory Receivables recorded in FY2026