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November 25, 2025

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

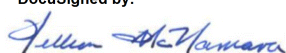
Honorable Michael J. Rodrigues, Chair
Senate Committee on Ways and Means
State House – Room 212
Boston, MA 02133

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 first quarter of Fiscal Year 2026.

This report details actual revenue collections based on amounts accounted for in the official books and records of the Commonwealth-MMARS, as of September 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.

Sincerely,

DocuSigned by:

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William McNamara
Comptroller

Fiscal Year 2025 Tax and Non-Tax Revenue
November 25, 2025

Attachment: Fiscal Year 2026 as of September 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 2026 Quarter 1

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of September 30, 2025	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 98,100	\$ 27,540	28.1%
Cigarette.....	262,300	66,067	25.2%
Corporations.....	4,128,200	1,109,662	26.9%
Deeds.....	376,800	78,417	20.8%
Estate/Inheritance.....	517,000	173,227	33.5%
Financial Institutions.....	18,700	3,441	18.4%
Fair Share Income Surtax.....	2,400,000	-	0.0%
Income.....	24,240,000	5,660,582	23.4%
Insurance.....	757,300	154,467	20.4%
Marijuana Excise.....	185,900	38,280	20.6%
Motor Fuels.....	742,200	183,052	24.7%
Utilities.....	-	-	-%
Room Occupancy.....	265,000	144,431	54.5%
Sales & Use Regular.....	6,727,000	1,694,814	25.2%
Sales & Use Meals.....	1,725,000	456,498	26.5%
Sales & Use Motor Vehicles.....	1,181,000	286,338	24.2%
Unemployment Insurance Surcharges.....	27,000	4,855	18.0%
Miscellaneous.....	12,600	1,324	10.5%
Gross General Appropriation Act Revenue Forecast.....	43,664,100	10,082,995	23.1%
Transfers off budget:			
Pension Transfer.....	(4,334,200)	(1,026,424)	23.7%
MBTA Transfer.....	(1,425,300)	(357,004)	25.0%
MSBA Transfer.....	(1,265,300)	(316,991)	25.1%
Workforce Training Fund Transfer.....	(27,000)	(4,855)	18.0%
Fair Share Income Surtax Transfer.....	(1,850,000)	-	0.0%
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)	(1,705,274)	17.8%
Total Tax Revenue.....	34,096,700	8,377,721	24.6%
Federal Reimbursements.....	15,609,500	3,809,366	24.4%
Departmental Revenue.....	6,503,200	1,280,485	19.7%
Consolidated Transfers.....	5,481,100	226,119	4.1%
Total Non-Tax Revenue.....	27,593,800	5,315,970	19.3%
Grand Total.....	\$ 61,690,500	\$ 13,693,691	22.2%
Total taxes reported above does not include the following funds:			
Community Preservation Trust Fund.....	\$ 9,832		
State Racing Fund.....	96		
State Athletic Commission Fund.....	5		
Commonwealth Care Trust Fund.....	21,662		
State Lottery and Gaming Fund.....	71		
Convention and Exhibition Center Fund.....	54,353		
Agency Fund.....	202,549		
Family and Employment Security Trust Fund.....	347,525		
Public Health Trust Fund.....	-		
Gaming Revenue Fund.....	76,582		
Massachusetts Tourism Trust Fund.....	2,500		
Community Behavioral Health Promotion & Prevention Trust Fd.....	770		
Sports Wagering Fund.....	22,450		
Total.....	\$ 738,395		

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

Commonwealth of Massachusetts
Fiscal Year 2026 Quarter 1 - Non Tax Revenue
Executive Office Summary
(in thousands)

Source	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of September 30, 2025	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	67,408	15,651	23.2%
Office of Inspector General.....	1,680	331	19.7%
Secretary of the Commonwealth.....	296,119	38,134	12.9%
Treasurer and Receiver-General.....	2,508,429	170,651	6.8%
State Auditor.....	-	-	-%
Attorney General.....	56,369	11,109	19.7%
State Ethics Commission.....	-	1	-%
District Attorneys.....	6	1	16.7%
Office of Campaign & Political Finance.....	55	-	0.0%
Sheriffs.....	39,100	5,919	15.1%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	385,966	51,990	13.5%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,976,982	157,541	8.0%
Administration and Finance.....	2,763,603	167,844	6.1%
Energy and Environmental Affairs.....	154,380	24,630	16.0%
Health and Human Services.....	17,405,343	4,370,203	25.1%
Health Policy Commission.....	11,766	385	3.3%
Technology Services and Security.....	2,734	5,102	186.6%
Veterans' Services.....	28,653	5,914	20.6%
Housing and Livable Communities.....	6,897	1,404	20.4%
Massachusetts Department of Transportation.....	680,062	137,242	20.2%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination.....	2,940	56	1.9%
Cannabis Control Commission.....	19,781	3,844	19.4%
Board of Library Commissioners.....	3	-	0.0%
Education.....	436,892	34,317	7.9%
Center for Health Information & Analysis.....	45,594	1,354	3.0%
Public Safety and Security.....	417,471	33,590	8.0%
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development.....	260,289	78,004	30.0%
Labor and Workforce Development.....	25,303	753	3.0%
Total Non Tax Revenue.....	<u>\$ 27,593,825</u>	<u>\$ 5,315,970</u>	<u>19.3%</u>

Commonwealth of Massachusetts
Fiscal Year 2026 Quarter 1 - Non Tax Revenue
Departmental Summary
(in thousands)

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of September 30, 2025	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary:			
Appeals Court.....	315	80	25.4%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,275	450	13.7%
Supreme Judicial Court.....	2,183	194	8.9%
Trial Court.....	61,634	14,927	24.2%
Total Judiciary.....	67,408	15,651	23.2%
Office of Inspector General.....	1,680	331	19.7%
Secretary of the Commonwealth.....	296,119	38,134	12.9%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	39	243.8%
State Lottery Commission.....	1,354,352	4	0.0%
Office of the Treasurer and Receiver-General.....	1,154,060	170,608	14.8%
Total Treasurer and Receiver-General.....	2,508,429	170,651	6.8%
State Auditor.....	-	-	-%
Attorney General.....	56,369	11,109	19.7%
State Ethics Commission.....	-	1	-%
District Attorneys:			
Berkshire District Attorney.....	-	1	-%
Bristol District Attorney.....	-	-	-%
Cape and Islands District Attorney.....	-	-	-%
District Attorney Association.....	-	-	-%
Eastern District Attorney.....	-	-	-%
Worcester (Middle) District Attorney.....	5	-	0.0%
Norfolk District Attorney.....	-	-	-%
Middlesex (Northern) District Attorney.....	-	-	-%
Northwestern District Attorney.....	-	-	-%
Plymouth District Attorney.....	1	-	0.0%
Suffolk District Attorney.....	-	-	-%
Total District Attorneys.....	6	1	16.7%
Office of Campaign & Political Finance.....	55	-	0.0%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of September 30, 2025	% of Actuals to Estimates
Sheriffs:			
Sheriff's Department Bristol.....	103	7	6.8%
Sheriff's Department Hampshire.....	10	2	20.0%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,611	409	25.4%
Sheriff's Department Barnstable.....	1,553	651	41.9%
Sheriff's Department Dukes.....	331	-	0.0%
Sheriff's Department Essex.....	1,899	13	0.7%
Sheriff's Department Franklin.....	93	48	51.6%
Sheriff's Department Hampden	4,512	302	6.7%
Sheriff's Department Middlesex.....	251	39	15.5%
Sheriff's Department Norfolk.....	791	169	21.4%
Sheriff's Department Plymouth.....	25,920	4,271	16.5%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester	26	8	30.8%
Total Sheriffs.....	39,100	5,919	15.1%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	385,966	51,990	13.5%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,976,982	157,541	8.0%
Administration and Finance:			
Administrative Law Appeals.....	70	3	4.3%
Executive Office for Administration and Finance.....	922,279	15	0.0%
Appellate Tax Board.....	2,985	1,979	66.3%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	3	23.1%
Division of Capital Asset Management and Maintenance.....	15,864	8,065	50.8%
Department of Revenue.....	244,034	59,161	24.2%
Group Insurance Commission.....	1,545,777	78,834	5.1%
Human Resources Division.....	2,160	5,274	244.2%
George Fingold Library.....	-	-	-%
Office on Disability.....	-	-	-%
Operational Services Division.....	30,421	9,312	30.6%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	5,198	-%
Total Administration and Finance.....	2,763,603	167,844	6.1%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of September 30, 2025	% of Actuals to Estimates
Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,846	455	6.6%
Department of Conservation & Recreation.....	27,893	8,254	29.6%
Department of Public Utilities.....	48,191	5,578	11.6%
Division of Energy Resources.....	8,105	-	0.0%
Executive Office of Energy and Environmental Affairs.....	5,075	1,020	20.1%
Department of Environmental Protection.....	34,724	4,668	13.4%
Department of Fish and Game.....	23,547	4,655	19.8%
Total Energy and Environmental Affairs.....	154,380	24,630	16.0%
Health and Human Services:			
Department of Mental Health.....	186,598	33,402	17.9%
Department of Developmental Services.....	1,187,291	113,445	9.6%
Department of Public Health.....	288,971	81,026	28.0%
Department of Children and Families.....	352,266	77,554	22.0%
Department of Youth Services.....	5,837	-	0.0%
Secretary of Health and Human Services.....	14,626,636	3,954,049	27.0%
Department of Elder Affairs.....	238,869	42,432	17.8%
Massachusetts Commission for the Blind.....	5,045	167	3.3%
Massachusetts Commission for the Deaf.....	250	29	11.6%
Massachusetts Rehabilitation Commission.....	9,248	617	6.7%
Department of Transitional Assistance.....	504,333	67,482	13.4%
Total Health and Human Services.....	17,405,343	4,370,203	25.1%
Health Policy Commission.....	11,766	385	3.3%
Technology Services & Security.....	2,734	5,102	186.6%
Veterans' Services:			
Chelsea Soldiers' Home.....	18,503	4,223	22.8%
Soldiers' Home Holyoke.....	9,390	1,658	17.7%
Department of Veteran Services.....	760	33	4.3%
Total Veterans' Services.....	28,653	5,914	20.6%
Housing and Livable Communities.....	6,897	1,404	20.4%
Massachusetts Department of Transportation.....	680,062	137,242	20.2%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination	2,940	56	1.9%
Cannabis Control Commission.....	19,781	3,844	19.4%
Board of Library Commissioners	3	-	0.0%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of September 30, 2025	% of Actuals to Estimates
Education:			
Berkshire Community College.....	-	-	-%
Bunker Hill Community College.....	-	-	-%
Bristol Community College.....	-	-	-%
Bridgewater State College.....	-	-	-%
Cape Cod Community College.....	-	-	-%
Department of Elementary and Secondary Education.....	7,751	1,712	22.1%
Executive Office of Education.....	-	-	-%
Department of Early Education and Care.....	308,641	29,911	9.7%
Framingham State College.....	-	-	-%
Fitchburg State College.....	-	435	-%
Greenfield Community College.....	-	-	-%
Holyoke Community College.....	-	-	-%
Massasoit Community College.....	-	-	-%
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.....	-	27	-%
North Shore Community College.....	-	-	-%
Quinsigamond Community College.....	-	64	-%
Roxbury Community College.....	2,500	-	0.0%
Department of Higher Education.....	8,000	2,168	27.1%
Salem State College.....	-	-	-%
Springfield Technical Community College.....	-	-	-%
University of Massachusetts.....	110,000	-	0.0%
Worcester State College.....	-	-	-%
Westfield State College.....	-	-	-%
Total Education.....	436,892	34,317	7.9%
The Center for Health Information & Analysis.....	45,594	1,354	3.0%
Public Safety and Security:			
Emergency Management Agency.....	175,000	-	0.0%
Criminal History Systems Board.....	34,917	3,380	9.7%
Criminal Justice Training Council.....	-	566	-%
Office of the Chief Medical Examiner.....	10,164	1,619	15.9%
Department of Fire Services.....	63,021	1,188	1.9%
Department of Corrections.....	14,200	3,197	22.5%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	2,100	317	15.1%
Military Division.....	1,900	1,656	87.2%
Parole Board.....	-	-	-%
Department of State Police.....	113,369	21,667	19.1%
Municipal Police Training Council.....	2,800	-	0.0%
Sex Offender Registry Board.....	-	-	-%
Total Public Safety and Security.....	417,471	33,590	8.0%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of September 30, 2025	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission...	-	-	-%
Economic Development:			
Division of Banks.....	45,364	674	1.5%
Division of Insurance.....	159,599	70,374	44.1%
Division of Standards.....	3,293	17	0.5%
Executive Office of Economic Development.....	-	245	-%
Massachusetts Marketing Partnership.....	2,492	59	2.4%
Division of Professional Licensure.....	42,520	6,635	15.6%
Office of Consumer Affairs and Business Regulation.....	1,856	-	0.0%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	5,164	-	0.0%
Total Economic Development.....	260,289	78,004	30.0%
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	25,303	753	3.0%
Total Labor and Workforce Development.....	25,303	753	3.0%
Total Non-Tax Revenue-Executive Office by Department.....	\$ 27,593,825	\$ 5,315,970	19.3%