



WILLIAM McNAMARA
COMPTROLLER

Commonwealth of Massachusetts

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April 30, 2025

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

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

Honorable Aaron Michlewitz, Chair
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 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 the third quarter of 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 March 31, 2025. 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.


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 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.

Fiscal Year 2025 Q3 Tax and Non-Tax Revenue
April 30, 2025
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Sincerely,

DocuSigned by:

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William McNamara
Comptroller

Attachment: Fiscal Year 2025 as of March 31, 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
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 2025 - Period 9

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 140 of the Acts of 2024 *	Actual Revenues As of March 31, 2025	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 102,900	\$ 72,381	70.3%
Cigarette.....	266,300	194,684	73.1%
Corporations *.....	4,336,900	4,477,699	103.2%
Deeds.....	336,300	225,678	67.1%
Estate/Inheritance.....	680,100	543,440	79.9%
Financial Institutions.....	24,400	12,331	50.5%
Fair Share Income Surtax.....	1,300,000	1,331,251	102.4%
Income *.....	22,808,600	14,229,911	62.4%
Insurance.....	708,600	469,074	66.2%
Marijuana Excise.....	172,600	128,417	74.4%
Motor Fuels.....	727,500	529,578	72.8%
Utilities.....	-	-	-%
Room Occupancy.....	280,000	212,262	75.8%
Sales & Use Regular.....	6,880,400	5,100,902	74.1%
Sales & Use Meals.....	1,670,000	1,211,418	72.5%
Sales & Use Motor Vehicles.....	1,325,000	865,962	65.4%
Unemployment Insurance Surcharges.....	27,100	10,391	38.3%
Miscellaneous.....	10,300	123,456	1198.6%
Gross General Appropriation Act Revenue Forecast.....	41,657,000	29,738,835	71.4%
Transfers off budget:			
Pension Transfer.....	(4,499,900)	(3,448,525)	76.6%
MBTA Transfer.....	(1,465,400)	(1,074,718)	73.3%
MSBA Transfer.....	(1,305,400)	(954,716)	73.1%
Workforce Training Fund Transfer.....	(27,100)	(10,391)	38.3%
Fair Share Income Surtax Transfer.....	(1,050,000)	(1,331,251)	126.8%
Excess Capital Gains to Stabilization Fund Transfer.....	(124,500)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(6,900)	-	0.0%
Excess Capital Gains to Pension Liability Fund Transfer.....	(6,900)	-	0.0%
Total Transfers.....	(8,486,100)	(6,819,601)	80.4%
Total Tax Revenue.....	33,170,900	22,919,234	69.1%
Federal Reimbursements.....	14,368,600	11,724,957	81.6%
Departmental Revenue.....	6,297,500	4,625,196	73.4%
Consolidated Transfers.....	4,210,800	2,842,640	67.5%
Total Non-Tax Revenue.....	24,876,900	19,192,793	77.2%
Grand Total.....	\$ 58,047,800	\$ 42,112,027	72.5%

Total taxes reported above does not include the following funds:

Community Preservation Trust Fund.....	\$ 35,043
State Racing Fund.....	726
State Athletic Commission Fund.....	51
Commonwealth Care Trust Fund.....	73,828
State Lottery and Gaming Fund.....	224
Convention and Exhibition Center Fund.....	164,194
Agency Fund.....	516,916
Family and Employment Security Trust Fund.....	967,789
Public Health Trust Fund.....	741
Gaming Revenue Fund.....	237,091
Massachusetts Tourism Trust Fund.....	9,000
Community Behavioral Health Promotion & Prevention Trust Fd.....	3,019
Sports Wagering Fund.....	110,772
Total.....	\$ 2,119,396

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

* 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 - Period 9 - Non Tax Revenue

Executive Office Summary

(in thousands)

Source	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of March 31, 2025	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	67,042	49,178	73.4%
Office of Inspector General.....	1,476	1,121	75.9%
Secretary of the Commonwealth.....	280,116	204,461	73.0%
Treasurer and Receiver-General.....	2,727,672	1,227,727	45.0%
State Auditor.....	-	-	-%
Attorney General.....	55,560	36,484	65.7%
State Ethics Commission.....	75	104	138.7%
District Attorneys.....	1	10	1000.0%
Office of Campaign & Political Finance.....	55	49	89.1%
Sheriffs.....	22,092	21,434	97.0%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	423,580	207,439	49.0%
Governor and Lieutenant Governor.....	-	7	-%
Office of the Comptroller.....	1,213,764	1,962,899	161.7%
Administration and Finance.....	1,757,156	994,407	56.6%
Energy and Environmental Affairs.....	158,363	87,884	55.5%
Health and Human Services.....	16,083,386	12,918,167	80.3%
Health Policy Commission.....	11,366	5,692	50.1%
Technology Services and Security.....	2,734	70,090	2563.6%
Veterans' Services.....	26,586	18,312	68.9%
Housing and Livable Communities.....	5,500	4,211	76.6%
Massachusetts Department of Transportation.....	721,721	493,147	68.3%
Office of the Child Advocate.....	-	17	-%
Commission Against Discrimination.....	2,910	2,409	82.8%
Cannabis Control Commission.....	21,554	15,943	74.0%
Board of Library Commissioners.....	4	1	25.0%
Education.....	501,345	293,914	58.6%
Center for Health Information & Analysis.....	38,639	30,573	79.1%
Public Safety and Security.....	446,912	353,316	79.1%
Massachusetts Peace Officer Standards and Training Commission..	-	-	-%
Economic Development.....	282,210	181,251	64.2%
Labor and Workforce Development.....	25,087	12,546	50.0%
Total Non Tax Revenue.....	<u>\$ 24,876,906</u>	<u>\$ 19,192,793</u>	<u>77.2%</u>

Commonwealth of Massachusetts
Fiscal Year 2025 - Period 9 - Non Tax Revenue
Departmental Summary
(in thousands)

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of March 31, 2025	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary:			
Appeals Court.....	294	210	71.4%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,425	2,021	59.0%
Supreme Judicial Court.....	2,133	868	40.7%
Trial Court.....	61,191	46,079	75.3%
Total Judiciary.....	67,042	49,178	73.4%
Office of Inspector General.....	1,476	1,121	75.9%
Secretary of the Commonwealth.....	280,116	204,461	73.0%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	22	137.5%
State Lottery Commission.....	1,577,451	599,657	38.0%
Office of the Treasurer and Receiver-General.....	1,150,206	628,048	54.6%
Total Treasurer and Receiver-General.....	2,727,672	1,227,727	45.0%
State Auditor.....	-	-	-%
Attorney General.....	55,560	36,484	65.7%
State Ethics Commission.....	75	104	138.7%
District Attorneys:			
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	49	89.1%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of March 31, 2025	% of Actuals to Estimates
Sheriffs:			
Sheriff's Department Bristol.....	75	53	70.7%
Sheriff's Department Hampshire.....	36	10	27.8%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,914	1,077	56.3%
Sheriff's Department Barnstable.....	1,503	1,208	80.4%
Sheriff's Department Dukes.....	320	-	0.0%
Sheriff's Department Essex.....	1,899	30	1.6%
Sheriff's Department Franklin.....	93	86	92.5%
Sheriff's Department Hampden.....	4,531	2,409	53.2%
Sheriff's Department Middlesex.....	210	62	29.5%
Sheriff's Department Norfolk.....	935	347	37.1%
Sheriff's Department Plymouth.....	8,540	16,116	188.7%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	37	36	97.3%
Total Sheriffs.....	22,092	21,434	97.0%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	423,580	207,439	49.0%
Governor and Lieutenant Governor.....	-	7	-%
Office of the Comptroller.....	1,213,764	1,962,899	161.7%
Administration and Finance:			
Administrative Law Appeals.....	70	15	21.4%
Executive Office for Administration and Finance.....	51,150	16,067	31.4%
Appellate Tax Board.....	2,985	1,721	57.7%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	8	61.5%
Division of Capital Asset Management and Maintenance.....	15,865	23,691	149.3%
Department of Revenue.....	235,355	212,199	90.2%
Group Insurance Commission.....	1,421,870	663,999	46.7%
Human Resources Division.....	1,110	34,292	3089.4%
George Fingold Library.....	-	-	-%
Office on Disability.....	-	1	-%
Operational Services Division.....	28,737	29,279	101.9%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	13,135	-%
Total Administration and Finance.....	1,757,156	994,407	56.6%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of March 31, 2025	% of Actuals to Estimates
Energy and Environmental Affairs:			
Department of Agricultural Resources.....	6,846	3,916	57.2%
Department of Conservation & Recreation.....	27,222	18,241	67.0%
Department of Public Utilities.....	51,465	15,910	30.9%
Division of Energy Resources.....	9,842	53	0.5%
Executive Office of Energy and Environmental Affairs.....	4,955	4,052	81.8%
Department of Environmental Protection.....	34,558	29,255	84.7%
Department of Fish and Game.....	23,474	16,457	70.1%
Total Energy and Environmental Affairs.....	158,363	87,884	55.5%
Health and Human Services:			
Department of Mental Health.....	195,525	88,242	45.1%
Department of Developmental Services.....	1,130,938	713,307	63.1%
Department of Public Health.....	282,321	225,906	80.0%
Department of Children and Families.....	314,459	228,544	72.7%
Department of Youth Services.....	10,145	2,713	26.7%
Secretary of Health and Human Services.....	13,452,484	11,216,597	83.4%
Department of Elder Affairs.....	153,174	112,130	73.2%
Massachusetts Commission for the Blind.....	4,594	3,289	71.6%
Massachusetts Commission for the Deaf.....	247	1,062	430.0%
Massachusetts Rehabilitation Commission.....	6,865	9,492	138.3%
Department of Transitional Assistance.....	532,633	316,885	59.5%
Total Health and Human Services.....	16,083,386	12,918,167	80.3%
Health Policy Commission.....	11,366	5,692	50.1%
Technology Services & Security.....	2,734	70,090	2563.6%
Veterans' Services:			
Chelsea Soldiers' Home.....	16,532	10,378	62.8%
Soldiers' Home Holyoke.....	9,294	5,630	60.6%
Department of Veteran Services.....	760	2,304	303.2%
Total Veterans' Services.....	26,586	18,312	68.9%
Housing and Livable Communities.....	5,500	4,211	76.6%
Massachusetts Department of Transportation.....	721,721	493,147	68.3%
Office of the Child Advocate.....	-	17	-%
Commission Against Discrimination	2,910	2,409	82.8%
Cannabis Control Commission.....	21,554	15,943	74.0%
Board of Library Commissioners	4	1	25.0%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of March 31, 2025	% of Actuals to Estimates
Education:			
Berkshire Community College.....	158	130	82.3%
Bunker Hill Community College.....	150	-	0.0%
Bristol Community College.....	380	144	37.9%
Bridgewater State College.....	5	155	3100.0%
Cape Cod Community College.....	268	277	103.4%
Department of Elementary and Secondary Education.....	7,294	5,918	81.1%
Executive Office of Education.....	-	1,780	-%
Department of Early Education and Care.....	281,144	240,503	85.5%
Framingham State College.....	168	-	0.0%
Fitchburg State College.....	550	1	0.2%
Greenfield Community College.....	99	43	43.4%
Holyoke Community College.....	574	275	47.9%
Massasoit Community College.....	575	7	1.2%
Mass Bay Community College.....	530	244	46.0%
Massachusetts College of Art and Design.....	11	-	0.0%
Middlesex Community College.....	250	-	0.0%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	190	60	31.6%
Massachusetts College of Liberal Arts.....	125	-	0.0%
Northern Essex Community College.....	240	160	66.7%
North Shore Community College.....	32	-	0.0%
Quinsigamond Community College.....	94	-	0.0%
Roxbury Community College.....	2,500	125	5.0%
Department of Higher Education.....	6,239	13,289	213.0%
Salem State College.....	913	570	62.4%
Springfield Technical Community College.....	390	233	59.7%
University of Massachusetts.....	197,500	30,000	15.2%
Worcester State College.....	425	-	0.0%
Westfield State College.....	541	-	0.0%
Total Education.....	501,345	293,914	58.6%
The Center for Health Information & Analysis.....	38,639	30,573	79.1%
Public Safety and Security:			
Emergency Management Agency.....	250,000	229,686	91.9%
Criminal History Systems Board.....	16,820	10,326	61.4%
Criminal Justice Training Council.....	-	1,445	-%
Office of the Chief Medical Examiner.....	6,889	5,152	74.8%
Department of Fire Services.....	56,484	3,022	5.4%
Department of Corrections.....	14,200	13,995	98.6%
Department of Public Safety.....	-	-	-%
Executive Office of Public Safety and Security.....	2,100	5,010	238.6%
Military Division.....	1,900	509	26.8%
Parole Board.....	-	43	-%
Department of State Police.....	95,719	84,128	87.9%
Municipal Police Training Council.....	2,800	-	0.0%
Sex Offender Registry Board.....	-	-	-%
Total Public Safety and Security.....	446,912	353,316	79.1%

Departments	Revenue Estimates Per Chapter 140 of the Acts of 2024	Actual Revenues As of March 31, 2025	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission..	-	-	-%
Economic Development:			
Division of Banks.....	46,191	9,605	20.8%
Division of Insurance.....	177,591	135,341	76.2%
Division of Standards.....	3,284	2,075	63.2%
Executive Office of Economic Development.....	-	1,493	-%
Massachusetts Marketing Partnership.....	-	182	-%
Division of Professional Licensure.....	47,998	27,303	56.9%
Office of Consumer Affairs and Business Regulation.....	1,803	1,295	71.8%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	5,344	3,957	74.0%
Total Economic Development.....	282,210	181,251	64.2%
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	25,087	12,546	50.0%
Total Labor and Workforce Development.....	25,087	12,546	50.0%
Total Non-Tax Revenue-Executive Office by Department.....	<u>\$ 24,876,906</u>	<u>\$ 19,192,793</u>	<u>77.2%</u>