



# Commonwealth of Massachusetts

## Department of Revenue

Financial Services Division

P.O. Box 9556

Boston, MA 02214-9556

GEOFFREY E. SNYDER  
COMMISSIONER

TIMOTHY ROONEY  
CHIEF FINANCIAL OFFICER

February 28, 2025

Timothy Carroll, Clerk of the House of Representatives  
Office of the Clerk of the House  
24 Beacon Street – Room 145  
State House  
Boston, MA 02133

Michael D. Hurley, Clerk of the Senate  
24 Beacon Street – Room 335  
State House  
Boston, MA 02133

Dear Clerks of the House and Senate:

In accordance with the FY2025 budget language for appropriation account 1201-0160, please find enclosed the FY2025 Annual Projected Expenditure Report for the Department of Revenue Child Support Services Division (DOR/CSS) Trust Fund, account 1201-0410; along with DOR/CSS ISA financial allocation accounts as of as of February 19, 2025.

If you have any questions regarding the enclosed documentation, please contact Jean Connolly, DOR Budget Director at [connollyje@dor.state.ma.us](mailto:connollyje@dor.state.ma.us)

Thank you.

Sincerely,

*Timothy Rooney*

Timothy Rooney  
Chief Financial Officer  
Department of Revenue  
[rooneyt@dor.state.ma.us](mailto:rooneyt@dor.state.ma.us)

Enclosure

cc: distribution

## **ADMINISTRATION AND FINANCE**

### **FISCAL AFFAIRS DIVISION**

Jennifer Sullivan, Assistant Secretary for Budget  
Executive Office for Administration and Finance  
State House, Room 373  
Boston, MA 02133

Dana Sullivan, Chief of Strategy and Operations  
Executive Office for Administration and Finance  
State House, Room 373  
Boston, MA 02133

Angela Liang, Fiscal Policy Analyst  
Executive Office for Administration and Finance  
State House, Room 272  
Boston, MA 02133

### **HOUSE OF REPRESENTATIVES**

The Honorable Aaron M. Michlewitz  
Chair  
House Ways and Means Committee  
State House, Room 243  
Boston, MA 02133

Brian Donahue, House Budget Director  
House Committee on Ways and Means  
State House, Room 251  
Boston, MA 02133

Brendan McCarthy, Fiscal Policy Analyst  
House Committee on Ways and Means  
State House, Room 251  
Boston, MA 02133

### **SENATE WAYS AND MEANS**

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

Christopher Czepiel, Senate Budget Director  
Senate Committee on Ways and Means  
State House, Room 212  
Boston, MA 02133

Emily Taylor, Fiscal Policy Analyst  
Senate Committee on Ways and Means  
State House, Room 212  
Boston, MA 02133

### **DEPARTMENT OF REVENUE**

Geoffrey E. Snyder, Commissioner  
Department of Revenue  
PO Box 7093  
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Michele Cristello, Deputy Commissioner  
Child Support Enforcement  
Department of Revenue  
100 Cambridge Street, Floor 7  
Boston, MA 02114

Jean Connolly, Budget Director  
Department of Revenue  
Financial Services  
PO Box 9556  
Boston, MA 02114-9556

**MASSACHUSETTS DEPARTMENT OF REVENUE**  
**CHILD SUPPORT SERVICES DIVISION**  
**EXECUTIVE SUMMARY OF FY2025 12010410 - TRUST FUND**  
 As of 02/19/2025

		<b>BEGINNING BALANCE</b>	<b><u>\$11,606,964</u></b>
<b><u>OBJECT CLASS</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>FY25 YEAR TO DATE EXPENDITURES</u></b>	<b><u>PROJECTED FY25 ANNUAL EXPENDITURES</u></b>
AA	REGULAR EMPLOYEE COMPENSATION	\$1,014,038	\$1,421,971
BB	EMPLOYEE RELATED EXPENSES	\$468	\$468
CC	SPECIAL EMPLOYEES	\$47,503	\$70,603
DD	PENSION AND INSURANCE RELATED EXPENDITURES	\$484,825	\$694,146
EE	ADMINISTRATIVE EXPENSES	\$2,751,950	\$4,580,531
GG	ENERGY COSTS & SPACE RENTAL EXPENSES	\$1,473,957	\$2,225,307
HH	CONSULTANT SERVICES (TO DEPARTMENTS)	\$1,341	\$3,591
JJ	OPERATIONAL SERVICES	\$1,343,198	\$2,546,152
KK	EQUIPMENT PURCHASES	\$26,245	\$43,737
LL	EQUIPMENT LEASE, PURCHASE, MAINTENANCE	\$91,375	\$200,779
NN	INFRASTRUCTURE COSTS	\$6,456	\$79,942
TT	LOANS AND SPECIAL PAYMENTS/IRS SERVICE FEES	\$32,354	\$289,571
ISA's	INTERAGENCY SERVICE AGREEMENT'S (ISA's)	\$0	\$15,000
	<b>TOTAL YEAR TO DATE/ PROJECTED EXPENDITURES</b>	<b><u>\$7,273,709</u></b>	<b><u>\$12,171,799</u></b>
	<b>FY2025 ESTIMATED RECEIPTS</b>		<b><u>\$10,743,934</u></b>
	<b>ESTIMATED FINAL BALANCE</b>		<b><u>\$10,179,099</u></b>

**MASSACHUSETTS DEPARTMENT OF REVENUE**  
**CHILD SUPPORT ENFORCEMENT DIVISION**  
**EXECUTIVE SUMMARY**  
**F2025 ALLOCATION ACCOUNT - INTERAGENCY SERVICE AGREEMENTS (ISA's)**  
**As of 02/19/2025**

	<b>FY25 Annual ISA Allocation Amount Trust Fund (1201-0410)</b>
Treasury (RPO/Undeliverable Mail Services)	<b>\$15,000</b>
<b>TOTAL ISA ALLOCATIONS (1201-0410)</b>	<b>\$15,000</b>

	<b>FY25 Annual ISA Allocation Amount CSE Retained Revenue Account (1201-0164)</b>
Administrative Office of the Trial Court (Child support services)	<b>\$2,351,594</b>
Department of Public Health (RVRS/Birth & Death Certificate)	<b>\$341,296</b>
<b>TOTAL ISA ALLOCATIONS (1201-0164)</b>	<b>\$2,692,890</b>