



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

March 3, 2026

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 FY2026 budget language for appropriation account 1201-0160, please find enclosed the FY2026 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, 2026.

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

Thank you.

Sincerely,

Timothy Rooney

Timothy Rooney
Chief Financial Officer
Department of Revenue
rooneyt@dor.state.ma.us

Enclosure

cc: distribution

ADMINISTRATION AND FINANCE

FISCAL AFFAIRS DIVISION

Christopher Marino, Assistant Secretary for Budget
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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
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State House, Room 272
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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

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House Committee on Ways and Means
State House, Room 251
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DEPARTMENT OF REVENUE

Geoffrey E. Snyder, Commissioner
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Financial Services
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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

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

MASSACHUSETTS DEPARTMENT OF REVENUE
CHILD SUPPORT SERVICES DIVISION
EXECUTIVE SUMMARY OF FY2026 12010410 - TRUST FUND
 As of 02/19/2026

		BEGINNING BALANCE	<u>\$9,367,091</u>
<u>OBJECT CLASS</u>	<u>DESCRIPTION</u>	<u>FY26 YEAR TO DATE EXPENDITURES</u>	<u>PROJECTED FY26 ANNUAL EXPENDITURES</u>
AA	REGULAR EMPLOYEE COMPENSATION	\$1,373,781	\$2,759,523
BB	EMPLOYEE RELATED EXPENSES	\$3,639	\$3,705
CC	SPECIAL EMPLOYEES	\$84,967	\$108,428
DD	PENSION & INSURANCE RELATED EXPENDITURES	\$483,325	\$1,054,183
EE	ADMINISTRATIVE EXPENSES	\$3,377,127	\$4,672,063
FF	PROGRAMMATIC FACILITY SUPPLIES	\$62	\$65
GG	ENERGY COSTS & SPACE RENTAL EXPENSES	\$1,357,663	\$2,054,495
HH	CONSULTANT SERVICES (TO DEPARTMENTS)	\$1,932	\$3,084
JJ	OPERATIONAL SERVICES	\$1,565,817	\$2,897,146
KK	EQUIPMENT PURCHASES	\$10,678	\$38,109
LL	EQUIPMENT LEASE, PURCHASE, MAINTENANCE	\$68,411	\$176,393
NN	INFRASTRUCTURE COSTS	\$2,956	\$67,942
TT	LOANS & SPECIAL PAYMENTS/IRS SERVICE FEES	\$25,777	\$242,863
UU	IT NON-PAYROLL EXPENSES	\$581	\$581
ISA's	INTERAGENCY SERVICE AGREEMENT'S (ISA's)	\$0	\$15,000
	TOTAL YEAR TO DATE/ PROJECTED EXPENDITURES	<u>\$8,356,718</u>	<u>\$14,093,581</u>
	FY2026 ESTIMATED RECEIPTS		<u>\$12,900,776</u>
	ESTIMATED FINAL BALANCE		<u>\$8,174,287</u>

MASSACHUSETTS DEPARTMENT OF REVENUE
CHILD SUPPORT SERVICES DIVISION
EXECUTIVE SUMMARY
FY2026 ALLOCATION ACCOUNT - INTERAGENCY SERVICE AGREEMENTS (ISAS)
As of 02/19/2026

	FY26 Annual ISA Allocation Amount Trust Fund (1201- 0410)
Treasury (RPO/Undeliverable Mail Services)	\$15,000
GRAND TOTAL ISA ALLOCATIONS (1201-0410)	\$15,000

	FY26 Annual ISA Allocation Amount CSS Retained Revenue Account (1201-0164)
Administrative Office of the Trial Court (Child support services)	\$2,450,850
Department of Public Health (RVRS/Birth & Death Certificate)	\$341,296
GRAND TOTAL ISA ALLOCATIONS (1201-0164)	\$2,792,146