

Conference Preview: Differences between the Senate and House Budgets for FY 2016

[Updated for accuracy, June 4, 2015]

The House and Senate have now completed crafting and debating their state budget proposals for the year that begins July 1. The state budget is the way we as a Commonwealth make decisions about funding for a wide range of things including our local schools, roads and bridges, subways and buses, environmental protection, maintenance of beaches and parks, and supports for working families, like health care, child care and job training programs.

This year's budget proposals have a lot in common. They propose neither major budget cuts nor major increases. Both branches approved the Governor's proposal to enact an early retirement plan that will reduce the state workforce by about 4,000 people. It is unclear how much this will reduce the capacity of the state to provide timely and efficient services that people rely on. Both budgets modestly increase funding for local aid and education and direct new funding towards reducing and treating substance abuse.

Making meaningful progress towards fixing our transportation systems, making higher education more affordable, or addressing other major issues facing working families would likely require reforming our state tax system in a way that was not considered by either the House or Senate. Currently our state's highest income residents pay substantially less of their income in state and local taxes than other taxpayers. This costs the state approximately \$2 billion a year and makes it difficult for the state to address many of the big challenges facing families across the state.

There are modest differences between the House and Senate budgets. The House includes modestly more funding than the Senate for domestic violence support services, for services for people with autism, and for kindergarten expansion grants. The Senate includes modestly more for early education and care, higher education and job training. The Senate also funds additional auditors at the Department of Revenue, which will generate resources to fund these investments by making it more difficult for large corporations and other sophisticated taxpayers to use tax evasion techniques to avoid paying taxes they owe.

During floor debate the Senate adopted an amendment that would increase the state Earned Income Tax Credit (EITC) and expand the personal exemption in lieu of a scheduled decrease in the income tax rate. This would have the effect of directing tax reductions more towards lower and middle income families and less towards our highest income residents. The House did not include this proposal.

The Senate supports changing the structure of the board of directors for the Massachusetts Department of Transportation providing a larger role for the Secretary of Transportation. They also authorize a Fiscal Management Control Board for the MBTA. The House proposes suspending at the MBTA the state law that regulates privatization (for more detail, click [HERE](#)). The Senate leaves that law in place.

This Monitor describes major differences between the House and Senate final budgets that will need to be reconciled by the conference committee now meeting. The Legislature's final budget will then be sent to the Governor, who has line item veto authority to eliminate or reduce funding or specific policy provisions. Those vetoes could be overridden by a two-thirds vote of both branches of the Legislature.

Early Education & Care

Due to differences between the House and Senate, the conference committee will have to reconcile over a dozen early education line items. Overall the Senate appropriation of \$568.3 million is \$8.7 million more than the House with the Senate proposing more funding for eleven programs and less funding for two.

The Senate approved a few amendments during floor debate including one that establishes the Commonwealth Preschool Partnership Initiative. This initiative would provide a total of \$500,000 in grants to cities, towns, school districts or collaboratives that are already providing pre-k with funds to help them increase access for children ages 2.9 to 3.1 years old. The House proposal did not include this initiative.

Another major difference between the two proposals is the amount of funding to reduce the Income Eligible Child Care **Wait List**. The House proposed \$5 million while the Senate proposed \$12 million. Although all of these proposals provide some funding to increase the number of subsidies available for kids in Massachusetts, they come short of providing a subsidy to all of the families who need support. For more information on the resources needed to provide early education to three and four-year-olds in Massachusetts, see [Building a Foundation for Success](#).

The Senate proposed combining **TANF Child Care** and **Supportive Child Care** into one line item - **Supportive and TANF Child care**. The House proposal left them separate. In order to compare the two proposals, and based on information from Senate Ways & Means, we allocate \$100.5 million to Supportive Child Care and \$121.6 million to TANF Child Care. After that adjustment the Senate provides \$250,000 more in each, a difference of less than 1 percent. For more information on these two line items, see the MassBudget [Children's Budget](#).

The table below illustrates all differences which will have to be reconciled in Conference Committee.

EARLY EDUCATION & CARE LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1599-0042	Early Education Rate Increase	6,573,571	5,000,000	5,250,000	250,000	
3000-1000	EEC Administration	13,024,555	13,719,920	13,813,060	93,140	
3000-1050	EEC Assessment	0	0	300,000	300,000	
3000-2000	CCR&R	6,375,311	6,375,311	6,675,311	300,000	
3000-2050	Children's Trust Fund	1,075,454	1,075,454	1,276,519	201,065	
3000-3050	Supportive Child Care	79,730,057	100,248,584	100,498,584	250,000	<i>Includes adj.</i>
3000-4040	Birth through Pre School	14,600,000	5,000,000	12,000,000	7,000,000	
3000-4050	TANF Related Child Care	131,354,300	121,358,799	121,608,799	250,000	<i>Includes adj.</i>
3000-5000	Head Start	8,100,000	9,100,000	10,100,000	1,000,000	
3000-7000	Healthy Families Home Visiting - CTF	14,331,239	14,070,340	14,750,000	679,660	
3000-7050	Family Support and Engagement	17,464,890	21,314,890	19,464,890	(1,850,000)	
3000-7070	Reach Out and Read	700,000	1,000,000	750,000	(250,000)	
3000-xxxx	Preschool Partnership	0	0	500,000	500,000	<i>see text above</i>

K-12 Education

For the most part, the Senate and House budgets for K-12 education are very similar. However, several line items do vary across the final House and Senate budgets and these differences will be reconciled in conference. For full details, see the table below.

Of note, the Senate budget proposes funding **Chapter 70 education aid** at \$4.51 billion, a 3 percent increase over last year. This Senate proposal is \$3.0 million above the House budget. This added funding comes from providing additional support to districts that are contributing more to their local schools than their target identified in Chapter 70 reforms begun in 2007. This “effort reduction” is increased to 50 percent in the Senate budget compared to 45 percent in the House.

For more discussion of the House and Senate education proposals for FY 2016, see MassBudget’s Budget Monitors for the [House Ways and Means](#), [House Final](#), and [Senate Ways and Means](#) budgets.

Other notable differences between the Senate and House proposals include:

- [Kindergarten Expansion Grants](#) are level-funded at \$18.6 million in the House proposal, compared to only \$1.0 million in the Senate.
- The **Special Education Circuit Breaker** is funded at \$271.7 million in the Senate proposal, which is \$10.1 million above the House budget. The Senate’s proposal is likely sufficient to fully fund the Circuit Breaker formula, which reimburses school districts for the costs of educating severely disabled students.
- **Charter School Reimbursements** are funded at \$84.5 million in the Senate budget, which is \$7.6 million above the House.

In a floor amendment, the Senate proposed extending the deadline of the **Foundation Budget Review Commission** from June 30th to November 1st. This commission is evaluating and recommending

updates to the state’s model school budget (the foundation budget) and the Chapter 70 funding system. Under this amendment, the commission would issue a preliminary report in June, and a comprehensive report by November.

K-12 EDUCATION LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1233-2401	Chapter 40S Education Payments	500,000	250,000	500,000	250,000	
7009-1700	Education Information Technology Costs	16,897,350	17,972,504	17,948,629	(23,875)	Includes adj.
7009-6379	Executive Office of Education	2,191,029	2,283,534	2,286,889	3,355	
7009-6400	ELL in Gateway Cities	2,139,754	1,000,000	2,430,404	1,430,404	
7009-7000	Data Sharing	0	0	100,000	100,000	Includes adj.
7009-9600	Inclusive Concurrent Enrollment	983,951	1,200,000	1,000,000	(200,000)	
7010-0005	Dept. of Education (DESE)	13,059,926	13,917,522	13,870,797	(46,725)	
7010-0012	METCO	17,912,443	20,142,582	19,912,443	(230,139)	
7010-0033	Literacy Programs	1,895,016	1,700,000	2,100,000	400,000	Includes adj.
7010-0050	Program Evaluation	0	0	300,000	300,000	
7010-0060	Substance Abuse Counselors	0	0	1,500,000	1,500,000	
7027-0019	Connecting Activities	2,708,750	2,758,750	3,025,000	266,250	
7030-1002	Kindergarten Expansion Grants	18,589,713	18,589,713	1,000,000	(17,589,713)	See text above
7030-1005	Reading Recovery	295,500	200,000	300,000	100,000	Includes adj.
7035-0002	Adult Basic Education	29,668,647	30,431,340	31,224,160	792,820	
7035-0006	Regional School Transportation	51,521,000	56,521,000	59,021,000	2,500,000	
7035-0007	Non-Resident Pupil Transportation	0	250,000	2,244,847	1,994,847	
7035-0035	AP Math and Science	2,553,197	2,700,000	2,553,197	(146,803)	
7053-1925	School Breakfast Program	4,421,323	4,671,323	4,396,323	(275,000)	
7061-0008	Chapter 70 Aid	4,400,696,186	4,508,861,025	4,511,882,199	3,021,174	See text above
7061-0011	Education Reform Reserve	500,000	250,000	2,500,000	2,250,000	
7061-0012	Circuit Breaker	253,400,576	261,651,610	271,722,425	10,070,815	See text above
7061-0029	Office of Ed. Quality and Accountability	979,650	979,650	978,747	(903)	
7061-0033	Public School Military Mitigation	0	400,000	1,300,000	900,000	
7061-0928	Financial Literacy Program	246,250	0	222,000	222,000	
7061-2300	School Safety and Supports	0	0	500,000	500,000	
7061-9010	Charter School Reimbursement	76,860,000	76,860,000	84,500,000	7,640,000	See text above
7061-9011	Innovation Schools	731,625	0	736,898	736,898	
7061-9200	Education Technology Program	771,682	771,681	400,000	(371,681)	Includes adj.
7061-9400	Student and School Assessment	28,906,725	23,920,227	28,473,125	4,552,898	
7061-9406	College and Career Readiness Program	360,339	500,000	0	(500,000)	
7061-9408	Targeted Int. in Underperforming Schools	7,706,297	7,938,413	7,840,375	(98,038)	
7061-9412	Extended Learning Time Grants	14,668,628	14,223,492	13,673,492	(550,000)	
7061-9601	Teacher Certification Retained Revenue	1,824,546	1,824,546	1,865,969	41,423	
7061-9611	After-School and Out-of-School Grants	1,680,109	2,110,000	1,890,109	(219,891)	
7061-9612	Safe and Supportive Schools	0	300,000	500,000	200,000	
7061-9614	Alternative Education Grants	242,448	250,000	246,140	(3,860)	
7061-9626	Youth-Build Grants	1,970,000	2,300,000	1,970,000	(330,000)	
7061-9804	Teacher Content Training	12,000	0	200,000	200,000	
7061-9810	Regionalization Bonus	275,800	100,000	275,800	175,800	
7061-9811	Creative Challenge Index	200,000	0	200,000	200,000	
7061-9812	Child Sexual Abuse Prevention	0	0	150,000	150,000	

Higher Education

The House and Senate proposals for Higher Education are very similar, with several minor differences detailed in the table below. These discrepancies will be negotiated in a conference committee.

The largest difference within Higher Education is for the **University of Massachusetts**, which is funded at \$18.9 million higher in the Senate budget. Additionally, the Senate budget contains language that would allow UMass to retain tuition and fee revenue from in-state students starting in FY 2017.

Some other notable differences include:

- The **Performance Management Set Aside**, which funds competitive grants to campuses to implement [The Vision Project](#), a Department of Higher Education strategic plan, is funded at \$3.3 million in the House budget, but is not funded in the Senate budget.
- [High Demand Scholarships](#), which funds students pursuing majors in high-growth fields such as STEM and health care, is not funded in the Senate budget, but is provided \$1.0 million in the House budget. Additionally, the **Massachusetts State Scholarship Program** is funded at \$95.6 million in the House, \$2.0 million greater than the Senate proposal.

The Senate added a negligible amount of funding to Higher Education items during floor debate, meaning the final Senate budget is essentially unchanged from the Senate Ways and Means proposal. For more detail on Higher Education, please see MassBudget's Budget Monitors for the [Senate Ways and Means](#), [House Final](#), and [House Ways and Means](#) budgets.

HIGHER EDUCATION LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1599-4417	Collins Center for Public Management	250,000	0	750,000	750,000	
1599-7104	UMass Star Store	10,333,597	6,700,000	2,700,000	(4,000,000)	
7066-0000	Department of Higher Education	2,666,734	3,054,371	3,249,334	194,963	
7066-0019	Dual Enrollment Grants	750,000	1,000,000	750,000	(250,000)	
7066-0021	Foster Care and Adopted Fee Waiver	3,924,842	3,924,842	4,274,842	350,000	
7066-0025	Performance Management Set Aside	3,250,000	3,250,000	0	(3,250,000)	See text above
7066-0036	STEM Starter Academy	7,115,125	4,750,000	3,500,000	(1,250,000)	
7066-0040	Adult College Transition Services	400,000	250,000	400,000	150,000	
7066-1221	Community College Workforce Grants	950,000	750,000	1,450,000	700,000	
7070-0065	Mass. State Scholarship Program	93,607,756	95,607,756	93,607,756	(2,000,000)	See text above
7070-0066	High Demand Scholarship Program	1,013,000	1,000,000	0	(1,000,000)	See text above
7077-0023	Tufts Veterinary School	4,050,000	5,000,000	3,000,000	(2,000,000)	
7100-0200	University of Massachusetts (UMass)	523,402,484	531,202,791	550,081,018	18,878,227	Includes adj. See text above
7100-0801	Innovation Commercialization Seed Fund	0	0	1,000,000	1,000,000	
7109-0100	Bridgewater State University	40,792,014	43,278,013	43,449,471	171,458	Includes adj.
7110-0100	Fitchburg State University	27,901,509	29,365,069	29,438,722	73,653	Includes adj.
7112-0100	Framingham State University	25,469,649	26,545,256	27,049,125	503,869	Includes adj.
7113-0100	Mass. College of Liberal Arts	14,557,607	15,448,258	15,476,910	28,652	Includes adj.
7113-0101	Gallery 51 at MCLA	73,875	0	75,000	75,000	
7114-0100	Salem State University	41,161,396	43,433,720	44,025,766	592,046	Includes adj.
7115-0100	Westfield State University	24,728,474	26,308,162	26,407,870	99,708	Includes adj.
7116-0100	Worcester State University	24,625,034	26,143,431	26,236,596	93,165	Includes adj.
7117-0100	Mass. College of Art	16,108,158	17,201,537	17,238,440	36,903	Includes adj.
7118-0100	Mass. Maritime Academy	14,513,682	15,541,878	15,573,508	31,630	Includes adj.
7502-0100	Berkshire Community College	9,723,513	10,463,469	10,592,821	129,352	Includes adj.
7503-0100	Bristol Community College	18,146,652	19,379,092	19,926,535	547,443	Includes adj.
7504-0100	Cape Cod Community College	10,994,541	11,511,574	11,690,217	178,643	Includes adj.
7505-0100	Greenfield Community College	9,710,195	10,098,630	10,243,057	144,427	Includes adj.
7506-0100	Holyoke Community College	18,666,644	19,383,141	19,747,541	364,400	Includes adj.
7507-0100	Mass. Bay Community College	14,869,658	15,519,264	15,831,118	311,854	Includes adj.
7508-0100	Massasoit Community College	19,616,409	20,381,572	20,760,472	378,900	Includes adj.
7509-0100	Mount Wachusett Community College	12,991,771	13,755,511	14,140,432	384,921	Includes adj.
7510-0100	Northern Essex Community College	18,297,967	19,015,304	19,312,701	297,397	Includes adj.
7511-0100	North Shore Community College	19,956,310	20,722,750	21,107,254	384,504	Includes adj.
7512-0100	Quinsigamond Community College	18,232,486	19,923,117	20,097,482	174,365	Includes adj.
7514-0100	Springfield Technical Community College	23,506,409	24,368,927	24,726,741	357,814	Includes adj.
7515-0100	Roxbury Community College	10,713,839	11,118,981	11,243,374	124,393	Includes adj.
7516-0100	Middlesex Community College	20,493,475	22,092,758	22,416,012	323,254	Includes adj.
7518-0100	Bunker Hill Community College	22,020,680	24,551,673	24,911,805	360,132	Includes adj.

Environment & Recreation

The state budget funds programs that keep our air, land and water clean, maintain fish and wildlife habitats and staff parks, beaches, pools and other recreation facilities. The Senate budget provides \$209.2 million in funding for Environment and Recreation programs. This amount is \$1.2 million more than the budget passed by the House and is \$11.8 million more than the state expects to spend in FY 2015. Even with this increase, funding for state environment and recreation programs is 29 percent lower in inflation adjusted dollar than it was in 2001 after the state enacted a series of tax cuts.

Over the next several weeks a joint House-Senate Conference Committee will meet to reconcile differences between the two budgets. For a full listing of the differences in funding for Environment and Recreation programs between the House and Senate budgets please see the table below. Some highlights include:

- The Senate budget provides small amounts to help the state prepare for and adapt to climate change. It provides \$300,000 in funding for climate change adaption and preparedness and another \$200,000 for a state climatologist. The House does not provide funding for either effort.
- The House provided \$1.2 million in new funding to maintain beaches in Metropolitan Boston. The Senate did not provide funding for this new account.

ENVIRONMENT & RECREATION PROGRAMS IN CONFERENCE

Line Item #	Name	FY 2015	FY 2016	FY 2016	Senate minus	Notes
		Current	House	Senate	House	
2000-0101	Climate Change Adaptation	731,500	0	300,000	300,000	See text above
2000-1207	State Climatologist	0	0	200,000	200,000	See text above
2030-1000	Environmental Law Enforcement	9,750,506	11,090,837	11,117,533	26,696	
2200-0100	Dep't of Environmental Protection	29,038,198	29,498,619	29,520,620	22,001	
2200-0107	Redemption Centers	500,000	375,000	525,000	150,000	
2220-2220	Clean Air Act	847,831	847,831	873,766	25,935	
2220-2221	Clean Air Act Permit & Compliance	1,513,064	1,527,547	1,606,993	79,446	
2250-2000	Safe Drinking Water Act	1,504,682	1,529,649	1,597,399	67,750	
2260-8870	Hazardous Waste Cleanup	13,944,080	14,673,215	14,409,902	(263,313)	
2260-8872	Brownfields Site Audit	1,166,067	1,215,241	1,234,380	19,139	
2300-0100	Dep't of Fish and Game	809,688	911,458	971,458	60,000	
2300-0101	Riverways Protection	549,043	542,915	651,162	108,247	
2310-0200	Div. of Fisheries and Wildlife	14,311,692	14,411,692	15,413,483	1,001,792	
2310-0300	Natural Heritage & Endangered Species	147,750	150,000	155,204	5,204	
2310-0306	Hunter Safety Program	427,750	443,202	451,454	8,252	
2320-0100	Fishing and Boating Access	529,086	559,086	529,086	(30,000)	
2330-0100	Division of Marine Fisheries	5,698,049	6,387,596	5,722,419	(665,177)	
2330-0120	Marine Recreational Fisheries	599,041	638,685	660,669	21,984	
2330-0150	Newburyport Clam Plant RR	200,000	200,000	75,000	(125,000)	
2330-0300	Saltwater Sportfish Licensing	1,340,766	1,305,519	1,306,803	1,284	
2511-3002	Integrated Pest Management Program	57,553	57,553	61,480	3,927	
2800-0100	Dep't of Conservation & Recreation	4,353,899	4,498,076	5,056,687	558,611	
2800-0101	Watershed Management	1,070,149	1,075,688	1,120,149	44,461	
2800-0401	Stormwater Management	408,594	409,337	809,288	399,951	
2800-0500	Beach Preservation	0	1,190,000	0	(1,190,000)	See text above
2800-0501	Beach Preservation	14,880,812	14,789,862	14,822,699	32,837	
2800-0700	Office of Dam Safety	435,428	542,968	662,918	119,950	
2810-0100	State Parks and Recreation	40,364,735	43,994,533	44,163,985	169,452	

MassHealth (Medicaid) and Health Reform

There are numerous funding differences between the Senate’s proposal for MassHealth and health reform and the proposal from the House (see table), but most of the differences are small. MassHealth is the single largest program in the state budget; it helps pay for health insurance to close to 1.7 million people in the Commonwealth (approximately 1 in 4); and it also is one of the largest sources of revenue for the budget, bringing in close to \$8 billion each year (see “[Understanding the Actual Cost of MassHealth to the State.](#)”) The program is funded jointly by the state and federal governments, with

federal reimbursements covering close to half of the state's costs, and in certain instances significantly more than half of costs.

The most significant difference among the line items is that House proposes \$2.50 billion for the **Fee-for-Service** line item (4000-0700) and the Senate proposes \$2.47 billion. The Senate's \$29.0 million lesser amount incorporates several differences. The Senate estimates \$26.6 million in reduced costs due to newly-revised caseload estimates, and also anticipates \$3.0 million in savings from what is known as "academic detailing." Academic detailing provides for academic or other health care professionals without ties to the pharmaceutical industry to provide research-based information to prescribers about the relative effectiveness of various prescription medications. Academic detailing programs have been shown to help reduce prescription drug costs. At the same time, the Senate includes \$6.0 million in additional funds targeted to "disproportionate share hospitals" to help reimburse these safety net health care providers for the costs associated with providing health care to low income people. (The Fee-for-Service line item also reflects an adjustment of \$6.0 million shifted from the Department of Mental Health into MassHealth totals to support mental health services for people eligible for MassHealth. MassBudget shifts this \$6.0 million back to the mental health totals in order to allow for more accurate comparisons – see Mental Health section of this *Budget Monitor*.)

The Senate budget proposal also includes an additional \$3.0 million in funding for **managed care** (4000-0500) in order to increase rates for mental health and substance abuse providers. The House budget does not include this rate increase.

MassHealth coverage for elders in the community and in nursing homes does not vary significantly between the House and Senate proposals, although the Senate includes \$1.0 million less than the House for the MassHealth share of increased **nursing home rates**, and does not provide \$2.8 million to fund incentive payments for facilities that established cooperative employment arrangements between workers at the facilities and their employers (4000-0640). These incentive payments were included in the FY 2015 budget.

The table below lists line items where the House and Senate proposals have funding differences.

MASHEALTH (MEDICAID) AND HEALTH REFORM LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1595-1067	Delivery Sys. Transformation I	218,961,639	189,141,606	186,906,667	(2,234,939)	
1595-1068	Medical Assistance Trust Fun	639,500,000	465,000,000	462,000,000	(3,000,000)	
1595-1069	Health Information Technolo	8,122,697	15,078,132	8,153,272	(6,924,860)	
1599-2012	Behavioral Health Integratio	0	0	500,000	500,000	
4000-0300	Executive Office of Health an	87,422,499	92,065,452	91,073,463	(991,989)	
4000-0301	MassHealth Auditing and Uti	4,161,845	4,291,711	4,487,432	195,721	
4000-0328	State Plan Amendment Suppc	394,000	0	400,000	400,000	
4000-0500	MassHealth Managed Care	4,792,819,941	5,931,539,597	5,934,539,597	3,000,000	See text above
4000-0640	MassHealth Nursing Home St	292,300,000	300,400,000	296,600,000	(3,800,000)	See text above
4000-0700	MassHealth Fee-for-Service C	2,336,044,642	2,498,792,092	2,469,752,092	(29,040,000)	Includes adj./See text
4000-0950	Children's Behavioral Health	207,371,693	221,313,901	221,298,049	(15,852)	
4000-1602	MassHealth Operations	2,105,758	2,231,497	2,262,427	30,931	
4000-1604	Health Care System Reform	868,021	949,100	972,161	23,061	
4000-1700	Health and Human Services li	104,564,852	122,244,145	122,861,151	617,006	
4100-0060	Ctr. for Health Info. & Analysi:	29,467,893	27,717,971	28,333,250	615,279	
9110-1455	Prescription Advantage	18,442,178	18,579,240	18,668,169	88,929	

Mental Health

The House and Senate budget differ little in their total funding for mental health, but there are differences in their proposals in the allocation of funding for adult mental health services. The Department of Mental Health serves approximately 21,000 adults and children who have severe and persistent mental illness, and the vast majority of persons receiving mental health services receive those services in the community, rather than in inpatient facilities. Both the House and Senate budget proposals focus funding on community-based services, with the Senate providing slightly more than the House.

The Senate budget includes \$2.9 million more than the House for adult mental health services in total, which is just a 1 percent difference. However, the two budget proposals allocate funding slightly differently among the various line items. The Senate includes \$6.0 million more than the House for **emergency services** (5047-0001) to cover emergency services for mental health patients who have MassHealth insurance coverage. The Senate includes \$5.4 million less for **adult mental health and support services** (5046-0000) compared to the House, but \$4.2 million more for **community-based placements** (5046-0005). The Senate total would support an additional 50 community placements for adults currently in mental health continuing care facilities who are ready for discharge into a community placement.

The Senate and House budget proposals for **children's and adolescents' mental health services** both include \$3.6 million to fund the Massachusetts Child Psychiatry Access Project (MCPAP), but the Senate proposal includes a new allocation of \$500,000 to support the MCPAP for Moms program. This innovative initiative provides mental health screening for pregnant and postpartum women, in order to identify postpartum depression or other mental health issues.

There is a \$1.1 million difference in funding between the House and Senate budget proposals for **psychiatric hospitals**, but both proposals specify that the state will maintain the same number of inpatient beds in FY 2016 as in FY 2015 (at least 671 beds). The Senate proposal includes language to support up to 54 beds at Taunton State Hospital, whereas the House budget language specifies 45 inpatient beds at Taunton State Hospital.

The table below lists line items where the House and Senate proposals have funding differences.

MENTAL HEALTH LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1599-2004	Behavioral Health Pilot	0	500,000	0	(500,000)	
5011-0100	Department of Mental Health	28,048,283	28,720,222	28,570,221	(150,001)	
5042-5000	Child and Adolescent Mental	80,420,673	86,422,266	87,034,610	612,344	See text above
5046-0000	Adult Mental Health and Sup	351,956,369	366,791,024	361,353,245	(5,437,779)	Includes adj./See text
5046-0005	Adult Community-Based Place	10,000,000	14,000,000	18,237,540	4,237,540	Includes adj./See text
5046-2000	Statewide Homelessness Sup	20,134,629	22,134,979	20,134,979	(2,000,000)	
5047-0001	Emergency Services and Acute	31,402,705	24,258,428	30,258,428	6,000,000	Includes adj./See text
5055-0000	Forensic Services Program for	8,878,876	9,076,604	9,183,472	106,868	
5095-0015	Inpatient Facilities and Comr	182,173,471	191,466,966	190,325,165	(1,141,801)	See text above

(Note that totals for certain line items in both the House and Senate proposals have been adjusted to allow for better year-to-year comparisons. These adjustments account for simple shifts of funding from one line item to another.)

Public Health

The Senate budget proposal funds public health services at approximately \$6.2 million more than the House budget, with much of the increased funding going to services to prevent and treat substance abuse. Funding for the state's public health programs is essential for helping keep the Commonwealth healthy, as it supports a wide variety of prevention and wellness programs, substance abuse treatment initiatives, programs that help vulnerable populations get access to health care, and essential environmental health and regulatory programs that keep the air and water clean. Compared to the House, the Senate also directs less funding in totals to the line items supporting youth engagement programs, and recommends more funding for substance abuse programs. There are also funding differences in many other line items as well (see detailed table below.)

To support the provision of substance abuse treatment and services within the budget, the Senate directs a total of \$117.1 million, \$5.0 million above the House proposal. There is a difference in the allocation of funds, and MassBudget makes some adjustments to these numbers in order to allow for more accurate comparisons (see table below). The Senate proposes \$10.0 million for the **Substance Abuse Services Fund** (4512-0210), established to increase the number of people receiving services from the bureau of substance abuse services in the Dept. of Public Health. The House budget did not direct money to this trust, but instead proposed more funding for the department's **Bureau of Substance Abuse Services** (4512-0200) and **Substance Abuse Step-Down Services** (4512-0201).

There are several substance abuse initiatives, including two new line items. The Senate creates a new line item with \$3.1 million to focus on funding for **Recovery High Schools** (4512-0211), however only \$1.5 million of that is new funding and the remainder is simply a shift from the Bureau of Substance Abuse Services. (MassBudget adjusts the totals to reflect that shift.) Recovery High Schools provide a safe and therapeutic environment for youth working towards recovery from substance abuse disorders, and this funding would allow for the creation of two new programs.

The Senate also creates a new line item with \$100,000 to cover the costs of a **municipal Naloxone bulk purchase program** (4590-0930). This program (detailed in Section 27) would allow for the state office of pharmacy services to assist municipalities in the bulk purchasing of naloxone ("Narcan"). Narcan is a drug that is often lifesaving in its ability to reverse opioid overdose. This program would also assist municipalities in providing training of first responders in the use of the medication.

The Senate also provides \$200,000 for an initiative to support the care of infants born with neonatal abstinence syndrome; the House proposes \$100,000. The House puts this funding in the Bureau of Substance Abuse Services, while the Senate puts it in **Family Health Services** (4513-1000). The Senate also proposes \$500,000 more than the House for comprehensive family planning, also funded in the Family Health Services line item.

On the other hand, funding for domestic violence programming is less in the Senate than in the House – together the Senate funds the **domestic violence program** (4513-1130) and the **sexual assault nurse examiner program** (4510-0810) at \$1.1 million less than the House.

There are two line items funding programs to promote positive youth engagement for children and adolescents at risk of violence. The **Safe and Successful Youth Initiative program** (4000-0005) which provides programming for high risk youth most at risk of gun violence receives \$5.0 million in the Senate, and \$6.0 million in the House. The **Youth-At-Risk grant program** (4590-1507), which supports funding for afterschool programming at community centers such as YMCAs and Boys and Girls Clubs, receive \$3.9 million in the Senate and \$3.8 million in the House.

The Senate provides \$28.4 million for **the Early Intervention** program (4513-1020), while the House proposes \$27.6 million. This program provides a variety of community-based therapies to infants and toddlers who already are showing developmental delay or who are at risk of developmental delay. In particular, the program has seen an increase in referrals for children involved with the Dept. of Children and Families, and children born with prenatal exposure to alcohol, opioids, or other addictive drugs.

The table below lists line items where the House and Senate proposals have funding differences.

PUBLIC HEALTH LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1599-0321	Women's Preventive Health R	0	0	300,000	300,000	
1599-1450	Health Policy Commission Sul	0	600,000	0	(600,000)	
4000-0005	Safe and Successful Youth Ini	6,700,000	6,000,000	5,030,000	(970,000)	See text above
4000-0014	Edward Kennedy Community F	0	0	100,000	100,000	
4510-0020	Food Protection Program Reta	142,706	233,203	149,414	(83,789)	
4510-0025	SEAL Dental Program Retaine	891,286	891,286	893,149	1,863	
4510-0040	Pharmaceutical Regulation R	359,188	432,188	273,061	(159,127)	Includes adj.
4510-0100	Department of Public Health	19,654,539	19,528,322	19,610,228	81,906	
4510-0110	Community Health Center Ser	1,308,448	1,195,993	1,095,901	(100,092)	
4510-0600	Environmental Health Service	4,432,349	4,227,791	4,585,669	357,878	
4510-0615	Nuclear Power Reactor Monit	1,841,574	1,886,574	1,912,966	26,392	
4510-0616	Prescription Drug Registratio	1,313,219	1,313,219	1,351,172	37,953	
4510-0712	Division of Health Care Quali	2,519,635	2,481,081	2,547,181	66,100	
4510-0716	Academic Detailing Program	0	0	500,000	500,000	
4510-0721	Board of Registration in Nurs	924,887	974,361	1,017,723	43,362	
4510-0723	Board of Registration in Medi	1,036,809	962,160	1,033,722	71,562	
4510-0725	Health Boards of Registratio	295,591	334,680	385,266	50,586	
4510-0790	Regional Emergency Medical	931,959	831,959	731,959	(100,000)	
4510-0810	Sexual Assault Nurse Examin	3,754,426	4,357,869	3,869,814	(488,055)	See text above
4510-3008	ALS Registry	250,000	250,000	261,230	11,230	
4510-3010	Down Syndrome Clinic	125,000	0	150,000	150,000	
4512-0103	HIV/AIDS Prevention, Treatme	32,229,847	32,193,620	33,080,000	886,380	
4512-0200	Bureau of Substance Abuse S	91,317,333	98,570,501	96,169,903	(2,400,598)	Includes adj./See text
4512-0201	Substance Abuse Step-Down	4,800,000	8,387,220	4,800,000	(3,587,220)	
4512-0210	Substance Abuse Treatment T	10,000,000	0	10,000,000	10,000,000	Includes adj./See text
4512-0211	Recovery High Schools	0	0	1,500,000	1,500,000	Includes adj./See text
4513-1000	Family Health Services	4,998,119	5,024,931	5,724,931	700,000	See text above
4513-1020	Early Intervention Services	27,420,583	27,600,167	28,400,167	800,000	See text above
4513-1023	Newborn Hearing Screening P	76,748	76,748	81,226	4,478	
4513-1026	Suicide Prevention and Interv	3,855,239	4,350,000	4,028,741	(321,259)	
4513-1098	Services to Survivors of Homic	150,000	200,000	0	(200,000)	
4513-1111	Health Promotion and Diseas	3,522,377	3,267,464	3,902,386	634,922	
4513-1121	Stroke Treatment and Ongoin	0	0	500,000	500,000	
4513-1130	Domestic Violence and Sexua	5,757,078	6,482,068	5,902,078	(579,990)	See text above
4516-0263	Blood Lead Testing Fee Retai	1,126,620	1,126,620	1,149,368	22,748	Includes adj.
4516-1000	State Laboratory and Commur	13,145,385	13,110,402	12,257,991	(852,411)	
4516-1022	State Laboratory Tuberculosis	276,619	276,619	279,209	2,590	
4518-0200	Registry of Vital Records and	683,545	683,545	712,664	29,119	
4530-9000	Teenage Pregnancy Preventio	2,469,395	2,412,087	2,561,962	149,875	
4590-0081	Public Health Evaluation Gar	0	0	250,000	250,000	
4590-0250	School-Based Health Program	12,257,055	12,307,055	12,230,974	(76,081)	
4590-0300	Smoking Prevention and Cess	3,868,096	3,866,096	3,868,096	2,000	
4590-0912	Western Mass. Hospital Fede	21,203,669	21,203,669	22,289,249	1,085,580	
4590-0913	Shattuck Private Medical Ven	507,937	507,937	523,229	15,292	
4590-0915	Public Health Hospitals	149,349,309	158,136,217	156,157,494	(1,978,723)	
4590-0917	Shattuck Hospital Departmen	4,552,182	4,552,182	4,667,960	115,778	
4590-0924	Levensbury Hospital Retaine	1,852,321	1,852,321	1,923,461	71,140	
4590-0925	Prostate Cancer Research Proj	255,429	500,000	250,000	(250,000)	
4590-0930	Municipal Naloxone Bulk Pur	0	0	100,000	100,000	See text above

(Note that totals for certain line items in both the House and Senate proposals have been adjusted to allow for better year-to-year comparisons. These adjustments account for simple shifts of funding from one line item to another.)

State Employee Health Insurance

The Senate budget proposal funds state employee health insurance at \$8.0 million less than the House, allocating slightly less for the cost of state retiree benefits. The Commonwealth is one of the largest employers in the Commonwealth and provides health insurance to thousands of current and retired employees. The costs of this coverage are shared, with the state paying for a portion of the coverage and employees (or retirees) paying a portion. Although the state's Group Insurance Commission (that oversees the administration of this health insurance) has historically been an effective and aggressive negotiator with health insurance companies to keep health insurance costs for the Commonwealth as low as possible, like all employers, the Commonwealth has been confronting rising health care costs over the years.

State Retiree Benefits

The state has adopted a schedule to move towards full funding of health and non-pension post-employment benefits ("OPEB") for retirees. In Fiscal Year 2012, the state decided to gradually dedicate an increasing share of the Master Tobacco Settlement agreement funds awarded to the state to the State Retiree Benefits Trust to fund this liability. In FY 2015, the state did not make the transfer from the Tobacco Settlement, and instead directed this portion of the settlement funds back into the General Fund in order to help balance the budget, and instead plans on making up the funding with unexpended debt service appropriations. If that amount is insufficient, the remainder would come from the Tobacco Settlement funds.

In FY 2016, the planned transfer amount would be approximately \$109 million, but both the House and Senate budget proposals suspend this transfer, and also reduce the amount to be directed to state retiree benefits from \$109 million to approximately \$84.6 million. To make the transfer, the Senate proposes using unexpended debt service appropriations at the end of the year, with the balance to be made up for by tax amnesty revenues in excess of \$100 million. The House proposed using unexpended debt service payment appropriations with the remainder coming from a transfer from the General Fund. In all instances these proposed transfers total \$24.3 million less than the amount stated in the statute. In addition, there is a direct appropriation through an operating transfer of funds into the trust fund. The House budget includes a transfer of \$433.0 million, the Senate proposed \$425.0 million.

(In order to allow for more accurate year-to-year comparisons, MassBudget adjusts the State Employee Health Insurance budget totals by excluding amounts associated with municipal and retired teacher participation in the Group Insurance Commission. This spending is fully-funded by revenues from the municipalities, and therefore are not included in our analysis of the state budget.)

The table below lists line items where the House and Senate proposals have funding differences.

STATE EMPLOYEE HEALTH INSURANCE LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1108-5100	Group Insurance Commission	4,275,709	4,519,647	4,507,614	(12,033)	
1599-6152	State Retiree Benefits Trust F	420,361,413	432,972,255	425,000,000	(7,972,255)	See text above

Housing

The state budget funds affordable housing assistance and shelter for low income homeless families and individuals. The final Senate budget for Fiscal Year (FY) 2016 recommends spending \$434.1 million on affordable housing programs which is \$4.1 million more than the House FY 2016 budget and is slightly below the \$434.5 million the state expects to spend in FY 2015.

In their respective budgets, both the House and the Senate decrease funding for shelter to low-income homeless families while increasing funding for programs that help families move from shelter into housing or prevent them from becoming homeless. The House and Senate budgets, however, fund these efforts differently. A joint Conference Committee will iron out these differences. For a full list of differences between the House and Senate budgets please see the table below.

A large portion of the affordable housing budget funds programs that assist eligible low-income families who are homeless. In FY 2015 the state provided \$191.8 million for **Emergency Assistance (EA)** which funds both state-supported shelters and hotels and motels when the family shelters are full. In their FY 2016 proposals, the House and Senate budgets recommend spending about \$154 million which is approximately \$37 million less than the amount the state expects to spend in FY 2015. As noted in our Budget Monitor for the Senate Ways and Means Budget [HERE](#), previous year's budgets have reduced funding for EA at the beginning of each fiscal year in anticipation that fewer homeless families will need shelter. But over the course of each year the need for shelter has exceeded the amount provided in the original budget and the Legislature has approved supplemental funding.

While the House and Senate budgets provide similar funding for EA, there is one notable difference in the language governing the circumstances under which low-income homeless families are eligible to receive shelter. (For a full description of eligibility criteria for EA please see MassBudget's Children's Budget [HERE](#).) Recently the state tightened eligibility for EA which has forced some homeless families with children to live in places not meant for human habitation like a car, a public park, or a hospital emergency room before they can access shelter. The Senate budget requires that the Department of Housing and Community Development (DHCD) provide shelter to these families so they do not have to sleep in such places before they are permitted to live in shelter. This provision is not included in the House budget.

As the House and Senate budgets recommend reducing funding for EA below the FY 2015 budget, they increase funding for housing resources. However, the two budgets differ in how they allocate additional resources to provide supports to families who are homeless or at risk of becoming homeless. Some differences include:

- The Senate provides \$85.4 million for the [Massachusetts Rental Voucher Program \(MRVP\)](#) which is \$2.5 million above the \$82.9 million that the House provides. The House budget,

however, also allows DHCD to transfer up to \$8 million in unspent funds from FY 2015 into FY 2016. The Senate budget does not include this transfer, instead any unspent MRVP funds from FY 2015 will be transferred into the Affordable **Housing Preservation and Stabilization Trust Fund (HPSTF)** which DHCD can use to support MRVP or other affordable housing programs.

- The House budget provides a \$5.0 million deposit into HPSTF which the Senate budget does not.
- The Senate budget provides \$7.0 million for a new **end family homelessness reserve** housed at the Executive Office of Health and Human Services (EOHHS). This reserve, first proposed in the Governor’s budget with \$20.0 million, would provide short-term, tailored assistance to families who are homeless or at risk of becoming homeless. The House budget does not provide funding for this reserve.
- The House budget provides \$31.3 million for [HomeBASE](#) which is \$5.0 million more than the Senate proposal.
- The Senate budget provides \$13.0 million for [Residential Assistance for Families in Transition \(RAFT\)](#) which is \$1.0 million more than the House.

The House and Senate budgets also include a number of new programs in their respective budgets which will have to be reconciled in conference.

- The House budget provides \$1.0 million for the **Urban Housing Agenda** which provides planning grants to develop new affordable rental or homeownership housing in urban areas. This proposal, also included in the Governor’s budget, is not included in the Senate’s proposal.
- The Senate provides \$2.0 million for a program to provide shelter and services to **unaccompanied homeless youth** who are up to 24 years old. The House does not include this provision.
- The Senate proposes spending \$500,000 for a **housing authority self-sufficiency** pilot program, outlined in Outside Section 93 of the Senate budget, which is modeled after the program that the Worcester Housing Authority is undertaking. (For a full description please see the Housing Section of the Senate Ways and Means Budget Monitor [HERE](#).) The House budget does not include this new provision.

Child Welfare

While the majority of child welfare line items needing to be reconciled in Conference Committee have small funding differences, one account contains a larger variance – **Regional Administration**. The House eliminated this line item as it has for the last few years while the Senate provided \$6.0 million, level with FY 2015 current spending. Regional Administration funds contracts with nonprofit “lead agencies” that help coordinate services for the Department of Children and Families (DCF). Proponents of lead agencies note the important coordination function they fill between DCF social workers,

families and other professionals involved in a child's case. Critics claim that lead agencies duplicate work done in the past by social workers and that funding should be spent on services.

The Senate proposes less funding for a few programs providing:

- \$250.4 million for **Group Care**, \$2.9 million less than the House
- \$24.3 million for **Domestic Violence Support Services**, \$1.9 million less than the House

The Senate also does not provide funding for the **Commission on the Status of Grandparents Raising Grandchildren**. The House provided \$80,000 for this commission which provides information and support for grandparents, and advice to the state on the potential effects of proposed legislation.

During floor debate the Senate adopted an amendment providing \$2.0 million more for **Social Workers** for a total of \$203.8 million, \$2.0 million more than the House. The amendment also included language calling for a monthly report to the legislature detailing current average caseloads and how many more case workers would be needed to get to a 15 to 1 ratio.

The Senate provided \$45.6 million (\$900,000 more than the House) for **Family Support and Stabilization**. These services are vital in helping families involved with DCF keep their children safely at home.

One House amendment not included in the Senate proposal would require fingerprint checks for all persons older than 14 in a family applying to become a foster, kinship, or adoptive family, and also for many of the people contracting with DCF to work with these kids. Some of these checks are already required by federal and state laws.

Funding for **Family Resource/Access Centers** is located in two line items (4800-0200, 4000-0051). The Senate provides \$9.9 million in total, \$2.5 million more than the House. These centers currently make it easier for children and families to access many public services including Transitional Aid to Families with Dependent Children (TAFDC), Supplemental Nutrition Assistance Program (SNAP), Women, Infants, and Children's Program (WIC), Fuel Assistance, and MassHealth.

There is a small difference in total funding for **Services for Children and Families**. Both the House and Senate provide around \$278 million. Both proposals include a number of earmarks, some of which are different and will need to be reconciled in conference.

The table below illustrates all differences which will have to be reconciled in Conference Committee.

CHILD WELFARE LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
0950-0030	Grandparents Commission	0	80,000	0	(80,000)	
1599-7771	Fair Hearing Evaluator	200,000	0	700,000	700,000	
4800-0015	DCF Administration	76,871,347	80,703,821	81,023,822	320,001	
4800-0025	Foster Care Review	3,028,757	3,226,629	3,247,347	20,718	
4800-0030	DCF Regional Administration	6,000,000	0	6,000,000	6,000,000	
4800-0038	Svcs. for Children and Families	269,176,176	277,894,460	278,219,460	325,000	
4800-0040	Family Support & Stabilization	44,610,551	44,710,551	45,610,551	900,000	
4800-0041	Group Care	243,802,414	253,323,682	250,440,914	(2,882,768)	
4800-0091	Child Welfare Training Inst.	2,094,902	2,575,119	2,510,154	(64,965)	
4800-0200	DCF Family Resource Centers	5,227,963	7,398,054	7,398,154	100	See text above
4800-1100	Social Workers for Case Mgmt.	185,551,997	201,819,297	203,819,297	2,000,000	
4800-1400	Domestic Violence Services	24,448,905	26,148,905	24,298,905	(1,850,000)	

Elder Services

The Senate provides \$266.1 million for Elder Services, \$3.7 million above the final House proposal. Of note, **Elder Home Care Purchased Services** and **Elder Home Care Case Management and Administration** combined receive \$142.2 million, \$4.0 million more than the House. These increases would likely eliminate waiting lists prompted by mid-year cuts in FY 2015 and allow more seniors to age in place instead of living in a nursing home.

The Senate also passed an amendment that could expand access to home care services which is not included in its proposed budget figures. The funding for this expansion (up to \$6.3 million) is largely contingent upon additional revenue and/or a surplus in the **Community First Trust Fund**. If funded, this change would expand the eligibility requirements for home care services – including raising the income eligibility ceiling – allowing more seniors access to these vital services.

In addition to the amendment outlined above, the table below illustrates all funding differences that must be reconciled in conference committee.

ELDER SERVICES LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
9110-0104	HCBS Policy Lab	0	0	150,000	150,000	
9110-1630	Elder Home Care Purchased Services	102,891,709	103,574,920	106,667,534	3,092,614	See text above
9110-1633	Elder Home Care Case Management and Administration	35,546,961	34,680,284	35,546,961	866,677	See text above
9110-1636	Elder Protective Services	22,785,663	23,173,254	23,073,139	(100,115)	
9110-1900	Elder Nutrition Program	7,253,317	7,131,427	7,253,316	121,889	
9110-9002	Grants to Councils on Aging	11,235,000	13,465,000	13,015,000	(450,000)	See text above

Disability Services

The Senate proposes funding disability services at \$1.83 billion, \$12.4 million below the House. Although this net difference is small, many of the line item appropriations vary between the House and Senate proposals (see table below).

There are significant differences between the House and Senate proposals in workforce development and group programs for people with disabilities:

- The Senate proposes funding [Community Day and Work Programs for the Developmentally Disabled](#) at \$173.5 million, \$9.7 million below the House. These programs offer a wide variety of group and individual supports, helping people with developmental disabilities find work and build skills.
- The Senate proposes funding [Community Based Employment](#) at \$5.0 million, \$2.0 million above the House. This program provides funding to move individuals with disabilities from sheltered work to integrated work settings.
- The Senate proposes funding **Community Transportation Services for the Developmentally Disabled** at \$19.0 million, \$3.0 million below the House. These services allow individuals with disabilities to maintain employment and take part in community activities.

In addition, the Senate proposes funding **Autism Omnibus Services** at \$6.3 million, and the House proposes funding **Autism Services** at \$12.4 million. Both line-items provide services to individuals with autism spectrum disorders. Some of this funding supports programs which in the past have been funded in Respite Family Supports and Department of Developmental Disabilities Administration (DSS Administration). In order to make apples-to-apples comparisons, we do not include the additional dollars coming from Respite Family Support and DDS Administration. In total, the House proposal is about \$5.6 million higher than the Senate proposal.

DISABILITY SERVICES LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
4110-0001	Mass. Commission for the Blind Administration	1,357,207	1,411,499	1,461,023	49,524	
4110-2000	Turning 22 Program Mass Commission for the Blind	12,810,253	13,010,253	13,159,408	149,155	
4110-3010	Vocational Rehabilitation for the Blind	3,277,821	3,340,735	3,307,613	(33,122)	
4120-0200	Independent Living Centers	5,545,568	5,545,568	6,130,018	584,450	
4120-1000	Mass. Rehabilitation Commission Administration	418,811	418,811	430,981	12,170	
4120-2000	Vocational Rehabilitation for the Disabled	10,219,193	10,253,105	10,260,724	7,619	
4120-3000	Employment Assist for Adults with a Severe Disability	2,246,935	2,246,935	2,269,227	22,292	
4120-4000	Independent Living Assist for the Multi-Disabled	8,225,815	8,926,920	9,512,574	585,654	
4120-4005	Living Independently for Equality	0	0	30,000	30,000	
4120-4010	Turning 22 Program Mass Rehab Commission	646,359	646,806	749,665	102,859	
4120-5000	Home Care Services for the Multi-Disabled	4,280,684	4,280,684	4,329,320	48,636	
4120-6000	Head Injury Treatment Services	15,359,292	14,923,533	15,817,983	894,450	
4125-0100	Mass. Commission for the Deaf & Hard of Hearing	5,582,542	5,780,713	5,645,031	(135,682)	
5911-1003	DDS Administration	65,290,438	71,749,719	72,015,550	265,831	
5911-2000	Community Transportation Services	15,907,400	21,996,018	18,996,018	(3,000,000)	See above
5920-2000	DDS Community Residential Supports	1,048,839,270	1,084,666,856	1,084,666,855	(1)	See above
5920-2025	DDS Community Day & Work Programs	170,662,848	183,209,830	173,509,830	(9,700,000)	See above
5920-2026	Community Based Employment	1,000,000	3,000,000	5,000,000	2,000,000	
5920-3000	Respite Family Supports	57,901,705	59,033,140	59,487,576	454,436	
5920-3005	Autism Services	0	6,899,109	0	(6,899,109)	
5920-3010	Autism Division	5,621,357	5,581,657	6,085,431	503,774	
5920-3020	Autism Omnibus Services	0	0	832,000	832,000	
5920-3025	Aging with Developmental Disabilities	0	0	250,000	250,000	
5920-5000	Turning 22 Services for the Developmentally Disabled	6,500,000	6,500,000	7,000,000	500,000	
5930-1000	State Facilities for the Developmentally Disabled	110,846,557	110,998,314	111,092,314	94,000	

Juvenile Justice

Four Juvenile Justice programs will need to be reconciled by the conference committee. Most of the differences between the Senate and House proposals are quite small. Residential Services for Committed Population has the largest difference with the House providing \$120.2 million, \$3.2 million more than the Senate. The Senate made one change during debate adding \$500,000 for Residential Services for Detained Population.

The table below illustrates all differences which will have to be reconciled in Conference Committee.

JUVENILE JUSTICE LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
4200-0010	DYS Administration	4,179,008	4,438,360	4,434,660	(3,700)	
4200-0200	Residential for Detained	25,966,365	26,687,833	27,187,833	500,000	
4200-0300	Residential for Committed	115,229,094	120,162,098	117,000,000	(3,162,098)	
4200-0600	DYS Alternative Lock up	2,102,363	2,102,363	2,105,262	2,899	

Transitional Assistance

The House and Senate provided different funding levels for both Transitional Aid to Families with Dependent Children (TAFDC) and Emergency Aid to the Elderly, Disabled, and Children (EAEDC). Client projections for FY 2016 will partly determine funding levels for these two programs. However, the Senate made one change within TAFDC which will have to be reconciled in conference. The Senate increased a clothing allowance from \$150 to \$200. This clothing allowance is a one-time payment made in September helping poor families pay for back-to-school clothing. The House kept the clothing allowance at \$150.

There are a few programs though with funding differences which will need to be reconciled in conference. The Senate provided \$12.1 million for the **Employment Services Program**, \$848,000 more than the House. This program provides TAFDC recipients with education, occupational skills and the employment support services needed to acquire and retain jobs. For an in depth analysis on funding for education and job training programs, see [Declines in Work Supports for Low-Income Parents](#).

The Senate also proposes \$5.0 million for **Pathways to Self Sufficiency**, a new program offering job training to help TAFDC recipients get and keep jobs. The House provided no funding for this program which was initially funded at \$11.0 million in a FY 2015 supplemental budget bill in July which accompanied a welfare bill changing the disability standard.

The Senate also included two outside sections not in the House proposal. In Section 91, the Senate proposes the **Job Support Services Plan** which would provide job support services to TAFDC recipients who will no longer be exempt from work requirements due to the change in the disability standard. The program would utilize specialists in each community service area to help find jobs, training or education. Section 92 would develop a **Family Well-Being** pilot program in at least two DTA offices to support participants who are still exempt from work requirements. The program would help assess barriers to employment and lay out a plan for helping them qualify for other services. The Senate provides \$1.0 million specifically for transportation and child care services for participants of this program.

The table below illustrates all differences which will have to be reconciled in Conference Committee.

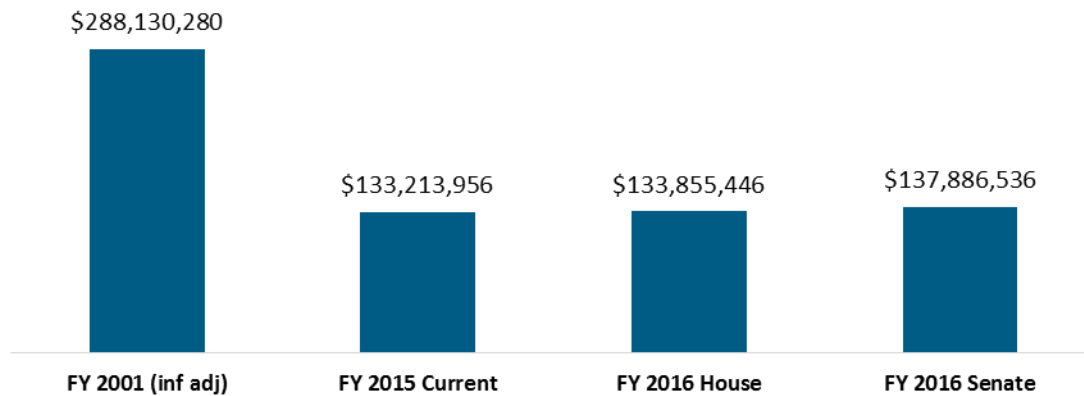
TRANSITIONAL ASSISTANCE LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
4400-0029	Family Well-being Pilot	0	0	1,000,000	1,000,000	See text above
4400-1000	DTA Administration	61,079,500	65,148,736	64,427,943	(720,793)	
4400-1001	SNAP Participation Rate	2,971,883	3,116,586	3,175,445	58,859	
4400-1025	Domestic Violence Specialists	920,838	1,046,651	1,047,000	349	
4400-1979	Pathways to Self-Sufficiency	0	0	5,000,000	5,000,000	See text above
4401-1000	Employment Services Program	11,802,537	11,251,571	12,100,000	848,429	See text above
4403-2000	TAFDC	250,163,568	228,203,232	231,755,896	3,552,664	See text above
4408-1000	EAEDC	85,471,701	80,977,812	78,877,812	(2,100,000)	

Economic Development

In Massachusetts, we support workforce and business development programs in order to boost the skills of working people and stimulate economic growth. The Senate proposes funding economic development at \$137.9 million. While slightly above the House proposal (3 percent), the Senate proposal would still be 52 percent below FY 2001 levels, adjusted for inflation.

Economic Development Cut by 52% Since FY 2001



The Senate proposal is higher than the House proposal in several workforce development programs:

- The Senate proposes funding [YouthWorks](#) at \$11.7 million, \$2.2 million over the House proposal. This program provides summer and some year round jobs about 5,000 low-income and at-risk youth living in targeted communities.
- The Senate proposes adding \$2.2 million to the [Workforce Competitiveness Trust Fund](#), which helps workers build skills necessary to get jobs in high demand industries such as health care, construction and education. The Baker Administration eliminated funding for this program during mid-year cuts.

- The Senate proposes funding [One-Stop Career Centers](#) at \$5.1 million, \$1.1 million over the House proposal. These centers help job seekers, particularly those receiving unemployment insurance, improve their skills and navigate the job search process.
- The Senate proposes funding [Advanced Manufacturing Workforce Development Grants](#) at \$1.5 million. The House did not propose funding into this grant program, which provides training in precision manufacturing for unemployed and underemployed workers.

The Senate also proposes not to fund several new programs proposed by the Governor and House, such as Working Cities Technical Assistance Grants, Urban Agenda Economic Development Grants and Mass Port Authority Tourism.

Finally, the Senate proposes funding a new program, North Shore InnoVentures, at \$100,000 which supports the development of early stage biotech and clean tech businesses.

ECONOMIC DEVELOPMENT LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
0640-0300	Mass. Cultural Council	11,785,200	12,000,000	14,160,000	2,160,000	
1100-6000	Mass Development Small Business Loan Reserve	0	1,100,000	0	(1,100,000)	
1599-1977	Commonwealth Infrastructure Invest Assist Reserve	5,222,375	5,222,375	4,000,000	(1,222,375)	
1599-7772	Mass. Port Authority Tourism	0	700,000	0	(700,000)	
1775-0200	Supplier Diversity Office	542,389	556,740	492,389	(64,351)	
2511-0100	Department of Agricultural Resources	5,514,257	5,939,798	5,804,718	(135,080)	
7002-0010	Executive Office of Housing and Econ Dev	1,315,694	2,670,994	1,481,814	(1,189,180)	
7002-0012	YouthWorks	9,830,000	9,500,000	11,700,000	2,200,000	See above
7002-0017	Housing and Economic Development Info Tech	3,227,723	3,317,283	3,312,056	(5,227)	
7002-0020	Adv Manufacturing Workforce Development Grants	860,000	0	1,535,000	1,535,000	See above
7002-0032	Innovation Institute	2,000,000	500,000	3,000,000	2,500,000	
7002-0035	Military Base Promotion	67,293	0	350,000	350,000	
7002-0036	Urban Agenda Economic Development Grants	0	2,000,000	0	(2,000,000)	
7002-0040	Small Business Technical Assistance Grant Program	2,000,000	2,000,000	0	(2,000,000)	
7002-1075	Workforce Competitiveness Trust Fund	0	0	2,214,000	2,214,000	See above
7002-1502	Transformative Development Fund	0	1,000,000	0	(1,000,000)	
7002-1506	Working Cities Technical Assistance Grants	50,000	500,000	0	(500,000)	
7002-1507	Parking Management Plan Grants	0	0	200,000	200,000	
7002-1508	Mass. Tech. Collab Tech & Innovation Entrepreneurs	0	1,500,000	0	(1,500,000)	
7002-1509	Mass. Tech. Collaborative Mass. Pilot Programs	0	100,000	0	(100,000)	
7002-1512	Big Data Innovation and Workforce Fund	0	500,000	1,500,000	1,000,000	
7002-1514	North Shore InnoVentures	0	0	100,000	100,000	new
7003-0100	Executive Office of Labor & Workforce Dev	772,355	843,649	1,063,684	220,035	
7003-0170	Labor & Workforce Development Info Tech	199,196	272,619	285,540	12,921	
7003-0200	Department of Labor Standards	2,059,487	2,360,254	2,697,150	336,896	
7003-0500	Division of Industrial Accidents	19,555,204	19,144,105	19,830,000	685,895	
7003-0607	Comm. Corp. Transitions to Work	0	0	150,000	150,000	
7003-0803	One-Stop Career Centers	4,432,573	4,000,000	5,050,982	1,050,982	See above
7003-0808	Mass. Workforce Professionals Association	50,000	75,000	0	(75,000)	
7003-0900	Department of Labor Relations	2,092,414	2,149,659	2,250,000	100,341	
7003-1206	Mass. Service Alliance	2,101,166	3,180,000	1,365,000	(1,815,000)	
7006-0000	Office of Consumer Affairs & Business Regulation	823,584	837,584	870,176	32,592	
7007-0150	Regional Economic Development Grants	650,000	0	750,000	750,000	
7007-0500	Biotechnology Research Institute	0	250,000	0	(250,000)	
7007-0801	Microlending	300,000	200,000	100,000	(100,000)	
7007-0952	Commonwealth Zoological Corporation	3,550,000	4,400,000	4,900,000	500,000	
7007-1202	Mass. Tech. Collab. Computer Science Education	0	1,500,000	1,700,000	200,000	
7008-0900	Mass. Office of Travel and Tourism	14,262,747	11,615,000	12,110,000	495,000	
7008-1000	Local Tourist Councils Financial Assistance	5,000,000	5,000,000	6,000,000	1,000,000	
7008-1300	Mass. International Trade Council	69,160	123,375	117,015	(6,360)	

Local Aid

The House and Senate propose equal funding of \$979.8 million for **Unrestricted General Government Aid** (UGGA). UGGA is the state's main non-school local aid program, which helps support vital local services across the Commonwealth.

The Commonwealth's ability to support general local aid has been hindered by significant state-level tax cuts during the 1990's and 2000's combined with the recent recession. While over the past few years,

funding for general local aid has increased with or slightly above inflation, under the House and Senate proposals, it still remains 43 percent below FY 2001 levels, adjusted for inflation.

The one local aid program with a major difference between the House and Senate proposals is the **Municipal Regionalization and Efficiencies Incentive Reserve**, which supports initiatives that improve the delivery of local services. The Senate proposes \$4.7 million more than the House for this program.

LOCAL AID LINE ITEMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1599-0026	Muni. Efficiencies Reserve	9,065,095	5,825,000	10,546,000	4,721,000	See text above

Transportation

In large measure, the Senate’s FY 2016 budget agrees closely with that of the House on matters related to Transportation. Among the most notable aspects of the Senate FY 2016 budget are the changes it makes relative to the Massachusetts Bay Transit Authority (MBTA). The Senate, like the House, proposes changes to the rules governing the structure of the board of directors for the Massachusetts Department of Transportation, which oversees the MBTA (for details, see the Transportation section of MassBudget’s [SWM Budget Monitor](#)). Unlike the House, the Senate does *not* adopt a set of provisions - included in the budgets of both the House and the Governor - that would place a 5-year moratorium on “Pacheco Law” regulations for the MBTA. The Pacheco Law requires public agencies to prove cost-savings (which may not be achieved through lower wages) before outsourcing publicly funded projects to private contractors (for a detailed discussion of these regulations see MassBudget’s [Pacheco Law factsheet](#)). This substantial difference will need to be reconciled during conference.

During floor debate the Senate added a proposal to create a Fiscal Management Control Board for the MBTA that would sit within the Department of Transportation and report to the Secretary of Transportation.¹ This five-person board would be empowered to “initiate and assure the implementation of appropriate measures to secure fiscal, operational and management stability of the MBTA.” A similar plan was proposed in the House during floor debate, but was not adopted as part of the final House budget. This difference between the House and Senate budgets will need to be reconciled in conference.

For additional discussion and details regarding the Senate proposals on Transportation, see the Transportation section of MassBudget’s [SWM Budget Monitor](#).

Law & Public Safety

Overall, funding levels provided by the Senate and the House for Law & Public Safety programs are very close – out of a total budgetary outlay for these programs of \$2.63 billion, the two budgets differ by only \$17.5 million, or less than 1 percent. This similarity in total funding levels, however, masks the substantial differences that exist at the line item level – more than one hundred specific Law & Public

Safety accounts are funded at different levels in the Senate vs. the House budget. These differences will need to be resolved in conference.

In the area of Courts & Legal Assistance, the Senate provides a net of \$13.7 million more than the House for the trial courts (including both increases and some reductions), both for the Office of the Chief Justice for Administration and for individual court accounts. The Senate also provides a net of \$3.4 million more than the House for legal assistance, including the Committee for Public Counsel Services (CPCS, \$2.6 million more), CPCS attorneys' salaries (\$1.9 million more), the Massachusetts Legal Assistance Corporation (\$100,000 more), and Indigent Persons' Fees and Court Costs (\$1.3 million less).

In the area of Law Enforcement, the Senate provides a net of \$1.8 million more than the House, including an additional \$2 million for the Shannon Grant Gang Prevention program (\$8.0 million total) and \$1.0 million less for the Department of State Police Operations (\$267.8 million total).

In the area of Prisons, Probation & Parole, the Senate provides a net of \$7.0 million less than the House. While many Sheriffs' Departments primary accounts receive slightly more under the Senate than the House budget, most retained revenue accounts for federal reimbursements are lower under the Senate proposal.

For Prosecutors, the Senate provides a net of \$2.0 million less than the House, though this total takes into account the \$3 million the House proposes for a reserve account for District Attorneys' salaries, which the Senate chooses not to fund. In general, the Senate provides more funding than the House for individual DAs' offices, but less for special investigative units and other special programs.

In the area of Other Law & Public Safety programs, notable differences between the Senate and House include the following:

- \$2 million provided by the Senate to fund an Illegal Tobacco Task Force
- \$3.8 million (or 19 percent) more from the Senate than the House for the Department of Fire Services Administration
- \$969,000 (or 23 percent) more from the Senate than the House for the Department of Public Safety, but \$363,000 (or 12 percent) less than the House for the Executive Office of Public Safety and Security
- \$750,000 provided by the Senate for evidence-based programming grants, "to pilot or expand new or current innovative and evidence-based approaches for improving recidivism outcomes.

Revenue

During floor debate, the Senate adopted an amendment making changes to several elements of the state's personal income tax system. The House budget contained no such provisions. The Senate tax package represents the most significant difference, revenue wise, between the House and Senate FY 2016 budgets. This difference will need to be worked out in conference. Specifically, the Senate's proposal would do three things:ⁱⁱ

- Freeze the state’s personal income tax at the current 5.15 percent. Under current law, the rate very likely will be reduced in stages to 5.0 percent over the next several years (read more about these automatic rate reductions [here](#)).
- Increase the state’s personal exemption amounts by \$400 (to \$4,800), \$600 (to \$7,400), and \$800 (to \$9,600) for single, head of household, and married joint filers, respectively. The personal exemption is automatically deducted from each filer’s income before taxes are applied, thereby reducing taxes owed (learn more about the structure of the Massachusetts personal income tax – including the personal exemption – [here](#)).
- Increase the Commonwealth’s Earned Income Tax Credit (EITC). Currently, the Massachusetts state EITC is equal to 15 percent of the amount a filer receives through the federal EITC program (read more about the Massachusetts EITC [here](#)). The Senate’s proposal would raise this percentage in three steps to 22.5 percent, by 2018.

In its first year of implementation, the Senate’s package would be essentially revenue neutral. On average, during this first year, the bottom 60 percent of Massachusetts households would see modest tax decreases of \$10 to \$40 - some EITC recipient households would see more substantial cuts of about \$150 to \$200. Only the very highest income households (those in the top 1 percent, with incomes averaging over \$2.5 million annually) would see substantial tax increases, approaching a thousand dollars, on average.

A second substantial difference between the Senate and House budgets is their respective funding for the Department of Revenue (DOR). The Senate FY 2016 budget proposes funding DOR’s tax activities at \$130.2 million, an amount \$9.4 million above the House, \$8.1 million above the FY 2015 GAA and \$14.5 million above the FY 2015 current budget. (In FY 2015, as revenues fell short of the amount projected, Governors Patrick and Baker made a combined \$6.4 million in emergency cuts to DOR’s Office of Tax Administration (OTA)).

The OTA, which makes sure that taxpayers are paying taxes they legally owe to the state, is funded through two primary accounts. The Administrative Account (1201-0100) pays the salaries of auditors and collectors, as well as support staff and lawyers. The Additional Auditors Retained Revenue account (1201-0130), created in FY 2004, allows the DOR to retain a certain portion of the unpaid revenue it collects to help pay auditors’ salaries. The combined \$9.4 million difference in these accounts between the Senate and House will have to be reconciled in conference.

DEPARTMENT OF REVENUE PROGRAMS IN CONFERENCE

Line Item #	Name	FY 2015 Current	FY 2016 House	FY 2016 Senate	Senate minus House	Notes
1201-0100	Department of Revenue	87,767,114	92,872,929	102,261,227	9,388,298	
1201-0130	Additional Auditors Ret. Rev.	27,938,953	27,938,953	27,938,953	0	

In documents accompanying its FY 2016 budget proposal, the Senate Ways and Means Committee noted that of its \$8.1 million increase above the FY 2015 GAA, \$4.0 million of it would allow the OTA to hire 40 additional auditors allowing the state to collect an estimated \$20 million in additional revenue in FY 2016. Many audits, particularly of multinational and multistate corporations that owe taxes to the Commonwealth, can be highly complex and time-consuming. By allowing the OTA to hire additional auditors, the Senate budget proposal would increase the OTA’s ability to collect taxes legally owed to the Commonwealth. It is also likely that by increasing the OTA’s capacity to conduct complex tax

audits, taxpayers, including large corporations, will be more likely to comply with the Commonwealth's tax laws rather than engage in complex evasion schemes to avoid paying taxes they legally owe to the state.

Beyond the Senate's tax package and higher funding levels for DOR, the Senate also approved a provision imposing a 170 percent excise tax on "fruit-flavored or other nontobacco-flavored" cigars and smoking tobacco.ⁱⁱⁱ Up to \$4 million of the revenue raised from taxing these products will be directed to smoking prevention and cessation programs. The House does not include such a provision in its budget.

Other notable tax-related differences between the House and Senate budgets include Senate proposals to enhance the Department of Revenue's auditing and collecting capacities; enhance tobacco law enforcement and tax collections; and close a loophole in the states' combined reporting law. Details on these proposals and other tax-related elements of the Senate's FY 2016 budget can be found in the revenue section of MassBudget's [Senate Ways and Means Budget Monitor](#).

FY 2016 REVENUE PROPOSALS	FY 2016 Governor		FY 2016 House		FY 2016 Senate	
	Ongoing Source	One-Time Source	Ongoing Source	One-Time Source	Ongoing Source	One-Time Source
TAX REVENUES						
Non-filer tax amnesty		100,000,000		100,000,000		100,000,000
Delay FAS 109 deduction for one year		46,000,000		46,000,000		46,000,000
Divert excess capital gains revenue from Stabilization Fund to General Fund		300,000,000		300,000,000		300,000,000
Large Tax Settlements	100,000,000		100,000,000		90,000,000	
Enhanced DOR Collections					20,000,000	
Enhanced Tobacco Enforcement					20,000,000	
Combined Reporting Loophole Fix					5,000,000	
SUBTOTAL	100,000,000	446,000,000	100,000,000	446,000,000	135,000,000	446,000,000
NON-TAX REVENUES						
Court house sale		30,000,000		30,000,000		30,000,000
Maximization of federal revenue	10,000,000		10,000,000		10,000,000	
Reduce OPEB payment		24,300,000		24,300,000		24,300,000
Delay provider payments in MassHealth		116,000,000		116,000,000		116,000,000
SUBTOTAL	10,000,000	170,300,000	10,000,000	170,300,000	10,000,000	170,300,000
TOTAL	110,000,000	616,300,000	110,000,000	616,300,000	145,000,000	616,300,000

Non-Tax Revenue

There are three main types of non-tax revenue: federal revenues, which are mostly reimbursements from the federal government for state spending on the Medicaid (MassHealth) program; departmental revenues, which are fees, assessments, fines, tuition, and similar receipts; and other revenues, which are mostly funds that the state draws from an assortment of non-budgeted trusts.

There are no significant differences between the House and Senate budget proposals for non-tax revenue. One minor difference is in treatment of the state's Stabilization ("Rainy Day") Fund. Current law requires that if the Commonwealth collects capital gains tax revenue in excess of \$1.09 billion, that excess would be transferred to replenish the Rainy Day Fund. The House budget proposal suspends the requirement to transfer excess capital gains tax revenue into the Rainy Day Fund, and instead retains all capital gains tax revenue in the General Fund. The Senate, on the other hand, proposes retaining in the General Fund the first \$300 million in excess capital gains tax revenues received above the \$1.09 billion threshold, and then transferring any excess capital gains tax revenues above that into the Rainy Day Fund. Although these are different approaches to whether excess capital gains tax revenues should be used to replenish the Rainy Day Fund, the state's Dept. of Revenue does not anticipate more than \$300 million in excess capital gains revenues this year, so in effect the two budget proposals are not dramatically different on this score.

Other Savings or Reductions in Spending

The state has adopted a schedule to move towards full funding of health and other post-employment benefits ("OPEB") for retirees (see State Employee Health Insurance section of this Budget Monitor for description.) However, by funding this liability at less than the amount established by statute, both the House and Senate "save" \$24.3 million. The House and Senate have proposed different strategies to fund this liability.

BUDGET MONITOR

BUDGET BY CATEGORY AND SUBCATEGORY (millions)	FY 2001 Final Adjusted for Inflation to FY15	FY 2009 GAA Adjusted for Inflation to FY15	FY 2015 GAA	FY 2015 Current	FY 2016 House	FY 2016 Senate
Education	7,395.0	7,712.1	7,546.1	7,478.7	7,664.4	7,707.5
Early Education & Care	713.0	654.9	550.2	543.6	559.6	568.3
Higher Education	1,494.0	1,212.1	1,185.6	1,176.0	1,191.9	1,206.3
K-12: Chapter 70 Aid	4,070.8	4,382.5	4,400.7	4,400.7	4,508.9	4,511.9
K-12: Non-Chapter 70 Aid	674.4	683.5	638.1	586.9	600.2	617.1
K-12: School Building	442.9	779.1	771.5	771.5	803.9	803.9
Environment & Recreation	295.5	238.2	203.4	197.4	208.1	209.2
Environment	131.6	101.7	90.3	90.3	93.2	93.8
Fish & Game	23.9	23.6	27.5	26.7	27.6	28.0
Parks & Recreation	140.0	112.9	85.5	80.4	87.3	87.4
Health Care	9,834.3	14,247.4	17,327.8	17,616.2	18,634.7	18,594.3
MassHealth (Medicaid) & Health Reform	7,436.7	11,530.7	14,680.7	14,803.2	15,723.5	15,683.0
Mental Health	811.7	760.7	736.4	713.6	744.0	745.7
Public Health	712.7	659.8	542.3	540.1	550.9	557.3
State Employee Health Insurance	873.2	1,296.2	1,368.4	1,559.2	1,616.3	1,608.3
Human Services	3,671.3	3,894.0	3,894.6	3,956.0	4,085.2	4,090.2
Child Welfare	785.2	928.3	827.2	864.6	901.1	905.8
Disability Services	1,321.5	1,498.0	1,721.7	1,765.2	1,843.4	1,831.1
Elder Services	256.0	264.8	255.4	252.7	262.5	266.1
Juvenile Justice	162.3	181.0	176.0	173.1	179.8	177.2
Transitional Assistance	1,020.8	861.6	728.2	715.8	700.4	708.0
Other Human Services	125.4	160.2	186.1	184.6	198.0	202.1
Infrastructure, Housing & Economic Development	1,989.5	1,568.3	2,129.6	2,180.2	2,253.2	2,265.5
Commercial Regulatory Entities	58.9	57.2	56.7	55.7	58.3	61.0
Economic Development	288.1	191.9	143.9	133.2	133.9	138.6
Housing	340.0	307.0	381.5	434.5	430.0	434.1
Transportation	1,302.4	1,012.2	1,547.5	1,556.8	1,631.1	1,631.8
Law & Public Safety	2,544.4	2,820.3	2,612.0	2,658.2	2,610.7	2,628.2
Courts & Legal Assistance	770.8	727.1	671.8	699.0	682.9	700.3
Law Enforcement	372.0	462.8	377.8	384.7	382.8	384.6
Prisons, Probation & Parole	1,199.5	1,418.5	1,352.5	1,369.6	1,333.2	1,326.2
Prosecutors	157.3	162.1	152.9	149.9	158.4	156.4
Other Law & Public Safety	44.8	49.9	57.0	54.9	53.4	60.7
Local Aid	1,740.1	1,494.6	986.9	982.7	1,013.5	1,018.3
General Local Aid	1,713.4	1,459.2	945.8	945.8	979.8	979.8
Other Local Aid	26.7	35.4	41.2	37.0	33.7	38.5
Other	4,590.6	4,737.3	4,871.8	4,861.0	4,880.3	4,878.3
Constitutional Officers	107.2	99.2	81.7	81.3	76.2	76.4
Debt Service	2,168.6	2,367.5	2,497.6	2,497.6	2,517.5	2,517.5
Executive & Legislative	82.6	76.8	73.1	73.1	71.5	74.4
Libraries	47.1	37.8	25.8	25.3	24.9	25.7
Pensions	1,417.2	1,625.9	1,793.0	1,793.0	1,972.0	1,972.0
Other	767.9	530.0	400.6	390.7	218.2	212.3
Total Budget	32,060.7	36,712.1	39,572.3	39,930.4	41,350.0	41,391.5

Note: MassBudget subtracts \$325.1 million from the Senate's budget proposal and \$310.1 million from the House in the "Other" subcategory to reflect the anticipated gross savings from early retirement. Net savings from early retirement also include costs accounted for elsewhere in this subcategory. MassBudget also includes a transfer of \$84.6 million to the State Retiree Benefits Trust in the Senate and House totals for State Employee Health Insurance. For details, see the "State Employee Health Insurance" section of this Budget Monitor. In general, MassBudget's budget total differs from other commonly-presented budget totals. We include "pre-budget" transfers in our budget totals, which in FY 2016, adds approximately \$3.9 billion: tax revenues dedicated to the MBTA and to school building assistance, the cigarette excise tax dedicated to the Commonwealth Care Trust Fund, the state contribution to the pension system, and the transfers to the Workforce Training Trust. We also make a number of adjustments in order to allow for more accurate across-year comparisons of budget totals. For example, we reduce State Employee Health Insurance costs to account for use of the Group Insurance Commission by retired teachers and by municipalities for their employees' health benefits, and we also add estimated amounts for retained tuition to our Higher Education totals.

ⁱ Senate FY 2016 Budget, Amendment 199: <https://malegislature.gov/Bills/189/Senate/S3/Amendment/Senate/199/Text>

ⁱⁱ Senate FY 2016 Budget, Amendment 6: <https://malegislature.gov/Bills/189/Senate/S3/Amendment/Senate/6/Text>

ⁱⁱⁱ Senate FY 2016 Budget, Amendment 836: <https://malegislature.gov/Bills/189/Senate/S3/Amendment/Senate/836/Text>