

Conference Preview: Differences between the Senate and House Budgets for FY 2015

For detail on all programs where House and Senate funding proposals differ, please download this [SPREADSHEET](#).

For detail on all funding increases passed during the Senate amendment process, please download this [SPREADSHEET](#).

The 2015 budget proposals from the House and Senate have differences that will need to be resolved in conference, but in many respects they are very similar. Both make modest, well targeted, investments -- generally in the same areas: supporting substance abuse treatment and prevention; improving the capacity of the Department of Children and Families to protect vulnerable children and support families; and investing in higher education. Within these areas there are differences in emphasis: the Senate more comprehensively addresses substance abuse issues and the House provides greater funding for higher education. But their similarities are much greater than their differences. Of the approximately \$39.5 billion appropriated for FY 2015, the House and Senate budgets agree on \$39.2 billion of the spending -- more than 99% of the budget.

It makes sense that the budgets are similar. There is broad agreement in Massachusetts about what we want to do together through our government: maintain safe, vibrant communities; provide high quality education for all of our young people; maintain a transportation infrastructure that supports a strong economy; protect our families with the security of a safety net, including quality health care and help for those facing particular challenges; keeping our air and water clean; doing, in general, those things that need to get done, that we know we can do more effectively together than alone.

The House and Senate are also operating in the same context: a weak national economy and a legacy of \$3 billion in tax cuts from 15 years ago that continue to undermine our ability to fund essential services. Even with the modest increases proposed by the House and Senate for FY 2015, funding for higher education would be roughly 22 percent below where it was in FY 2001 (adjusted for inflation). Local aid would be 45 percent below 2001 levels. Public health would be down 19 percent. And early education and care would be down 24 percent. Ultimately, it would require raising additional revenue to reverse these cuts and make the investments that could strengthen our capacity to build an economy that supports broadly shared prosperity.

In the pages that follow, this Budget Monitor compares the Senate and House budget proposals by topic and also discusses the major amendments adopted during the recent Senate budget debate.

Early Education & Care

The Senate provides just over \$550 million for early education and care programs, \$20.1 million more than the House. This is a net difference – the Senate funds some programs at higher levels and others at lower levels than the House. The overall proposal still comes far short of historic levels. In FY 2001, early education and care programs received almost \$720 million in inflation adjusted dollars, almost \$175 million more than the Senate proposal. For more information about historic funding levels, see [Declines in Spending on Early Education & Care in Massachusetts](#).

One major difference between the House and Senate is a \$9.7 million rate reserve for providers approved during the Senate budget debate. The reserve, which pays for a 3 percent increase for center based providers, was not included in the House proposal. The reserve would provide a small bump in teacher salaries, benefits and professional development opportunities.

Another major difference between the two proposals is the amount of funding directed at the Income Eligible Child Care **Wait List** for infants, toddlers, preschool children, and school-age children. The House proposed \$10 million while the Senate proposed \$17.5 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](#).

In the table below, the **Income Eligible Child Care account** also seems to have a large gap between the Senate and House proposal. This is due to an accounting adjustment by the Senate Ways & Means Committee which allocates the \$15.0 funding for the wait list from last year into two different line items - \$14.3 million in 3000-4070 and \$700,000 in 3000-2000. After these are re-allocated back to the Income Eligible account, the main difference in funding remains the \$7.5 million difference between the House and Senate for this year's Wait List account (3000-4040).

The Children's Trust Fund's **Healthy Families Home Visiting Program** receives \$14.5 million from the Senate, approximately \$4 million more than the House. This program provides home visits for first-time parents under the age of 21.

The Senate proposal includes \$1.0 million for the K1 Classroom Grant Program, a program introduced in the Governor's proposal with \$2.0 million in funding. This grant would fund new pre-k classrooms in cities and towns around the state with a goal of increasing school readiness and improving 3rd grade reading. Gateway cities and districts with struggling schools receive preference. The House did not provide funding.

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

EARLY EDUCATION LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
1599-0042	Early Ed Rate Increase	0	0	9,710,356	9,710,356	
3000-1000	EEC Administration	12,929,972	13,517,583	13,626,875	109,292	
3000-1050	EEC Assessment	0	0	385,000	385,000	
3000-2000	CCR&R	5,873,862	5,873,862	5,803,861	-70,001	See Above
3000-2050	Children's Trust Fund	1,065,473	1,086,317	1,113,964	27,647	
3000-3050	Supportive Child Care	76,991,445	79,730,057	80,566,429	836,372	
3000-4040	Wait List FY 2015	0	10,000,000	17,500,000	7,500,000	See Above
3000-4050	TANF Child Care	128,063,499	133,477,300	130,796,319	-2,680,981	
3000-4060	Income Eligible Child Care	214,340,742	241,894,678	227,594,678	-14,300,000	See Above
3000-4070	Wait List FY 2014	15,000,000	0	15,000,000	15,000,000	See Above
3000-5000	Grants to Head Start	8,100,000	8,100,000	9,100,000	1,000,000	
3000-5025	K1 Classroom Grant	0	0	1,000,000	1,000,000	
3000-5075	Universal Pre-Kindergarten	7,500,000	7,500,000	6,500,000	-1,000,000	
3000-7000	Healthy Families Home Visiting	10,583,405	10,483,933	14,511,874	4,027,941	
3000-7050	Services for Infants and Parents	18,164,890	18,464,890	17,164,890	-1,300,000	
3000-7070	Reach Out and Read	800,000	800,000	700,000	-100,000	

K-12 Education

All told, the Senate budget for K-12 education programs is about \$23 million above the House's, on a base of about \$5.8 billion in total education spending. Both the House and Senate propose modest increases over FY 2014 levels, but these increases are roughly in line with inflation and therefore do not reflect significant new investments. For more information on historic funding levels, please see the Education sections of MassBudget's [Children's Budget](#) and [Budget Browser](#).

Much of the Senate's greater funding is for school district reimbursement programs, including [Regional School Transportation](#) (\$16.7 million higher than the House proposal), the [Special Education Circuit Breaker](#) (\$2.9 million higher), [Education Reform Reserve](#) (\$1.6 million higher), and [Non-Resident Pupil Transportation](#) (\$1.5 million higher). The Senate also creates a new \$5.0 million grant program for hiring **Substance Abuse Counselors**, aimed to help schools better address substance abuse and mental health issues.

Programs where the House proposal is significantly above the Senate's include [Kindergarten Expansion Grants](#) (\$3.9 million above the Senate), [Extended Learning Time Grants](#) (\$1.5 million above), and **Adult Basic Education** (\$870,000 above).

Funding for the state's largest education program, **Chapter 70 education aid**, has been settled since March, as both the House and Senate passed local aid resolutions committing to help cities and towns better plan for their local FY 2015 budgets. The Legislature will fund Chapter 70 aid at \$4.40 billion, which is \$99.5 million, or 2 percent, over FY 2014. This modest increase is roughly in line with annual cost growth.

The Legislature's Chapter 70 plan calculates foundation budgets using updated enrollment and inflation data, uncaps the number of pre-kindergarten students who can count towards district foundation budgets, phases-in an additional portion of the formula reforms planned in the 2007 budget, and provides a minimum \$25 per pupil increase over FY 2014 aid for all districts that wouldn't otherwise receive an increase of this amount.

Additionally, both the House and Senate budgets include language allowing all districts to begin a four-year phase in of counting **health care costs for retired teachers** towards satisfying their net school spending requirements. Districts that counted retiree health care costs in FY 1994, when the current Chapter 70 formula was first implemented, have been allowed to continue including them towards net school spending every year since. Districts that did not include retiree health care costs in FY 1994, however, have had to count it separately. While this change will equalize district spending requirements, it will ultimately allow many communities to spend less on public education.

After passing a floor amendment, the final Senate budget now includes a provision, also included in the House budget, that will convene a **foundation budget review commission** to review the state's approach to determining district foundation budgets. The foundation budget was designed more than twenty years ago and many of its underlying assumptions are increasingly [out of date](#). Further, there is new evidence on what works best in schools that ought to be considered when reforming the foundation budget.

K-12 EDUCATION LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
7035-0006	Regional School Transportation	51,521,000	53,521,000	70,251,563	16,730,563	see text above
7010-0060	Substance Abuse Counselors	-	-	5,000,000	5,000,000	see text above
7061-0012	Special Education Circuit Breaker	252,489,224	257,513,275	260,395,342	2,882,067	see text above
7061-0011	Education Reform Reserve	2,000,000	1,786,319	3,350,000	1,563,681	see text above
7035-0007	Non-Resident Pupil Transportation	3,000,000	1,500,000	3,020,613	1,520,613	see text above
7061-9011	Innovation Schools	1,000,000	-	1,000,000	1,000,000	
7061-0033	Public School Military Mitigation	1,300,000	400,000	1,300,000	900,000	
7027-1004	English Language Acquisition	3,345,319	2,805,319	3,354,919	549,600	
7009-7000	Data Sharing	500,000	-	500,000	500,000	
7010-0050	Program Evaluation	-	-	500,000	500,000	
7010-0033	Literacy Programs	2,300,000	2,020,000	2,300,000	280,000	
1233-2401	Chapter 40S Education Payments	500,000	250,000	500,000	250,000	
7009-6407	STEM Teacher Corps	-	-	250,000	250,000	
7030-1005	Literacy Intervention (Reading Recovery)	350,000	100,000	350,000	250,000	
7061-9811	Creative Challenge Index	125,000	-	200,000	200,000	
7061-9400	Student & School Assessment (MCAS Admin)	23,974,543	28,906,725	28,980,158	73,433	
7061-9601	Teacher Certification Retained Revenue	1,842,412	1,806,680	1,824,546	17,866	
7009-6379	Executive Office of Education	762,975	766,752	767,626	874	
7028-0031	Institutional Schools & Houses of Correction	7,761,517	7,967,142	7,874,567	(92,575)	
7061-9614	Alternative Education Grants	146,140	246,140	146,140	(100,000)	
T0100620	School Buildin Trust (SMART) Fund	732,032,000	771,600,000	771,500,000	(100,000)	
7061-9404	MCAS Low-Scoring Student Support	9,094,804	5,994,804	5,794,804	(200,000)	
7061-9612	Safe and Supportive Schools	200,000	200,000	-	(200,000)	
7061-9408	Intervention in Underperforming Schools	7,890,268	8,006,297	7,793,523	(212,774)	
7027-0019	School to Career Connecting Activities	2,750,000	2,750,000	2,500,000	(250,000)	
7061-9611	After-School and Out-of-School Grants	1,610,000	1,710,000	1,410,000	(300,000)	
7053-1925	School Breakfast Program	4,797,127	4,421,323	4,121,215	(300,108)	
7010-0005	DESE Admin	14,493,400	14,697,479	14,316,964	(380,515)	
7010-0012	METCO	18,642,582	19,142,582	18,642,582	(500,000)	
7061-9626	Youth-Build Grants	2,000,000	2,250,000	1,750,000	(500,000)	
7035-0002	Adult Basic Education	30,174,160	30,274,160	29,406,340	(867,820)	see text above
7061-9412	Extended Learning Time Grants	14,168,030	15,168,750	13,668,628	(1,500,122)	see text above
7030-1002	Kindergarten Expansion Grants	23,948,947	23,948,947	20,000,000	(3,948,947)	see text above

Higher Education

Both the House and Senate propose increases for higher education, with the Senate proposing \$31.6 million less than the House. Both proposals would represent a third year of continued reinvestment in public higher education, building on progress begun in FY 2013 and continued this year.

Even if the Legislature adopts the higher House amounts, however, total spending on higher education would still be roughly 22 percent below FY 2001 levels (adjusted for inflation). These long-term cuts were driven largely by state level income tax cuts that cost the state roughly \$3.2 billion annually, and by the lingering effects of the Great Recession.

The largest differences between the House and Senate are for Community Colleges and State Universities. Both proposals fund Community College and State University campus accounts at very similar levels, but the House includes funding for two supplemental programs not included in the Senate budget: \$13.2 million for **supplemental Community College funding**, directed through a new funding formula, and \$8.0 million for **State University Incentive Grants** to support projects at State Universities that advance goals of the [Commonwealth Vision Project](#).

Appropriations to each of the three campus types are detailed in the table below. It is important to note that starting in FY 2012, all campuses began retaining tuition payments from out-of-state students, rather than remitting that revenue back to the state. MassBudget adds in an estimate of these payments for FY 2012 to the present, allowing for more accurate year to year comparisons. Additionally, MassBudget adds collective bargaining accounts and other programs located at particular campuses to their respective campus totals.

Campus Type	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House
Umass*	500,019,691	539,169,486	536,169,486	(3,000,000)
State Universities*	232,907,944	246,902,939	238,729,163	(8,173,776)
Community Colleges*	255,038,549	272,733,781	255,811,267	(16,922,514)
Total, all campuses	987,966,184	1,058,806,206	1,030,709,916	(28,096,290)

**All totals include MassBudget adjustments for tuition retention and other campus-specific appropriations.*

Both the Senate and House proposals follow through on a commitment made through the FY 2014 budget to increase funding for the main UMass line item by \$40 million in FY 2015 (due to MassBudget adjustments, this total differs slightly from the UMass increase shown in the table above). In exchange for receiving this increased funding, UMass has committed to freezing student tuition and fee increases for FY 2015.

Additionally, the House funds the **Science, Technology, Engineering and Mathematics (STEM) Starter Academy**, housed in community colleges, at \$4.8 million. The Senate did not propose funding for this program, and the House proposal is equal to FY 2014 levels. The Legislature has authorized FY 2014 money to be carried over into FY 2015.

While overall higher education funding is higher under the House proposal, there are a few programs with smaller difference where the Senate has proposed higher amounts. For instance, the initial Senate Ways & Means budget for the **State Scholarship Program** was equal to the House's, but the Senate added an additional \$2.0 million during floor debate, bringing the Senate proposal up to \$93.6 million. Current FY 2014 spending is \$3.0 million less, at \$90.6 million.

The Senate budget for [High Demand Scholarships](#) is also \$1.5 million above the House's. The High Demand Scholarship program provides scholarships to students who are majoring in a field currently classified as in high demand.

HIGHER EDUCATION LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
7070-0065	Mass. State Scholarship Program	90,607,756	91,607,756	93,607,756	2,000,000	
7504-0102	Airframe & Power Plant Program	-	-	1,950,000	1,950,000	
1599-3857	Advanced Tech & Manufacturing Ctr	1,581,922	-	1,581,922	1,581,922	
7070-0066	High Demand Scholarship Program	1,000,000	500,000	2,000,000	1,500,000	
7066-0040	Adult College Transition Services	250,000	-	400,000	400,000	
1599-4417	Collins Center, UMass Boston	300,000	-	300,000	300,000	
7512-0100	Quinsigamond Community College	14,539,514	18,207,946	18,507,946	300,000	<i>MB adjusted</i>
7066-0070	Civic Engagement Program	-	-	250,000	250,000	
7066-0020	Health Education Workforce Develop	250,000	-	200,000	200,000	
7509-0125	Youth Venture	100,000	-	100,000	100,000	
7509-0140	Civic Engagement Program	-	-	100,000	100,000	
1595-3382	Commonwealth Covenant Fund	-	-	100,000	100,000	
7113-0101	MA College of Liberal Arts Gallery 51	75,000	-	75,000	75,000	
7066-0005	Compact for Education	41,310	-	41,310	41,310	<i>MB adjusted</i>
7066-0021	Foster Care & Adopted Fee Waiver	3,674,842	3,924,842	3,885,842	(39,000)	
7100-0200	UMass	490,887,769	531,137,564	531,037,564	(100,000)	<i>MB adjusted</i>
7100-0700	Office of Dispute Resolution	550,000	750,000	550,000	(200,000)	
7112-0100	Framingham State University	25,440,691	25,850,114	25,650,114	(200,000)	<i>MB adjusted</i>
7112-0101	MetroWest College Planning Center	-	400,000	-	(400,000)	
various	STEM Pipeline Fund	1,500,000	1,500,000	500,000	(1,000,000)	<i>7066-0035 & 1595-7066</i>
7066-0000	Department of Higher Education	3,318,529	3,526,598	2,296,658	(1,229,940)	<i>MB adjusted</i>
7066-1221	Community College Workforce Grant	1,450,000	1,450,000	-	(1,450,000)	
1599-3858	Kerr Mill Project in Fall River	-	1,581,922	-	(1,581,922)	
7077-0023	Tufts School of Veterinary Medicine	4,000,000	5,550,000	3,500,000	(2,050,000)	
1599-7104	UMass Star Store	6,700,000	5,700,000	2,700,000	(3,000,000)	
7066-0025	Performance Management Set Aside	8,740,000	3,250,000	-	(3,250,000)	
7066-0036	STEM Starter Academy	4,750,000*	4,750,000	-	(4,750,000)	<i>*FY14 \$ available in FY15</i>
7066-1400	State University Incentive Grants	-	8,048,776	-	(8,048,776)	
7100-4000	Massachusetts Community Colleges	20,000,000	13,172,514	-	(13,172,514)	

Youth Development

Youth Development programs aim to help young people find their path to a promising career. They foster engagement in the community, provide training or employment, and prevent violence or other antisocial behavior.

The final Senate budget proposes spending \$35.8 million on youth development programs in FY 2015 which is \$6.8 million more than the House and almost \$1 million less than the FY 2014 current budget. A full listing of the differences between the House and Senate budgets for Youth Development programs are listed below. For a full list of amendments passed by the Senate which increased funding please go [HERE](#).

Over the next several weeks the House and Senate will appoint a Conference Committee to reconcile differences between the two budgets and finalize its proposal for FY 2015. The two most notable differences in funding between the House and Senate budgets include:

- The Senate provides \$12.2 million for YouthWorks which provides summer jobs for at-risk youth. This amount is \$4.2 million more than the House budget.
- The Senate provides \$3.0 million more for the Shannon Gang Prevention Grant Program than the House. During its budget debate the Senate approved an amendment that increased the Shannon Grant program by \$2.5 million to \$9.0 million.

YOUTH DEVELOPMENT LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
4000-0005	Safe and Successful Youth Initiative	8,800,000	4,100,000	5,000,000	900,000	
4590-1507	Youth-At-Risk Matching Grants	3,600,000	3,850,000	3,300,000	(550,000)	
4800-0016	Transitional Employment Program - R	2,000,000	2,000,000	2,000,000	0	
7002-0012	YouthWorks	10,000,000	8,000,000	12,200,000	4,200,000	
7009-6402	Gateway Cities Career Academies	500,000	0	0	0	
7027-0019	School to Career Connecting Activitie:	2,750,000	2,750,000	2,500,000	(250,000)	
7061-9626	Youth-Build Grants	2,000,000	2,250,000	1,750,000	(500,000)	
8100-0111	Shannon Gang Prevention Grants	7,000,000	6,000,000	9,000,000	3,000,000	

Environment & Recreation

The state budget funds programs that keep our air and water clean, maintain fish and wildlife habitats and support parks, beaches, pools and other recreation facilities. The Senate budget provides \$200.0 million for environment and recreation programs, \$3.7 million above the House budget and \$10.8 million above the FY 2014 current budget. Even with this increase, funding for environment and recreation programs has fallen almost 33 percent in inflation-adjusted dollars since FY 2001 when the state implemented over \$3 billion in tax cuts.

Over the next several weeks a joint House-Senate Conference Committee will meet to reconcile differences between the two budgets and finalize its proposal for FY 2015. A full accounting of the differences between the House and Senate budgets for environment and recreation programs is noted in the table below. [HERE](#) is a rundown of amendments passed by the Senate that add funding to environment and recreation programs.

The Senate budget's expansion of the bottle bill to all juice, water, coffee and sports drinks is one of the more notable differences between the House and Senate's proposals for environment and recreation programs. This provision, which was passed as an amendment during the Senate's budget debate, directs that 50 percent of money raised through this expansion go into the Community Preservation Act Trust Fund and the other 50 percent into the Brownfields Redevelopment Fund. The House budget does not include this expansion. During its FY 2014 budget debate the Senate included a similar proposal but it was dropped from the final budget approved by the House-Senate Conference Committee.

The House and Senate budgets also include several new efforts to help the state address the effects of climate change. The two budgets are quite different and those differences will have to be addressed in conference. The House budget includes \$1.0 million to help the state prepare for climate change; this proposal is not in the Senate budget. The Senate budget provides \$200,000 to hire a state climatologist

at UMass Amherst whose responsibilities include gathering data and conducting research on the climate. The Senate budget also passed an amendment that provides UMass Boston with \$350,000 to conduct a study on effects of rising sea levels on flooding in the Charles River Basin. These two Senate proposals are not included in the House budget.

ENVIRONMENT & RECREATION LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
2000-0101	Climate Change Adaptation and Prep	0	1,000,000	0	(1,000,000)	
2000-1207	State Climatologist	0	0	200,000	200,000	
2000-1700	EOEEA Information Technology Costs	9,160,373	10,618,239	10,618,240	1	
2030-1000	Environmental Law Enforcement	9,423,075	9,841,010	9,750,506	(90,504)	
2200-0100	DEP	28,354,269	28,638,668	28,863,667	224,999	
2200-0107	Redemption Centers	375,000	500,000	375,000	(125,000)	
2220-2220	Clean Air Act	841,297	849,679	847,831	(1,848)	
2260-8870	Hazardous Waste Cleanup Program	13,611,481	13,944,080	13,873,654	(70,426)	
2260-8872	Brownfields Site Audit Program	1,150,003	1,166,067	1,181,149	15,082	
2260-8881	Board of Registration of Hazardous V	384,470	390,211	390,212	1	
2300-0100	Department of Fish and Game	869,979	885,580	843,188	(42,392)	
2300-0101	Riverways Protection, Restoration an	494,488	507,404	557,405	50,001	
2310-0200	Division of Fisheries and Wildlife	11,666,532	12,326,956	14,311,692	1,984,736	
2310-0306	Hunter Safety Program	414,803	426,872	427,750	878	
2320-0100	Fishing and Boating Access	520,556	528,626	537,143	8,517	
2330-0100	Division of Marine Fisheries	5,859,039	5,854,213	5,497,213	(357,000)	
2330-0120	Marine Recreational Fisheries Devel	691,800	606,791	608,163	1,372	
2330-0300	Saltwater Sportfish Licensing	1,042,470	1,319,155	1,290,766	(28,389)	
2800-0100	DCR	4,273,069	4,353,898	4,331,498	(22,401)	
2800-0101	Watershed Management Program	1,010,223	1,310,149	1,020,149	(290,000)	
2800-0401	Stormwater Management	405,042	408,594	509,385	100,791	
2800-0501	Beach Preservation	12,651,578	13,780,812	15,180,812	1,400,000	
2800-0700	Office of Dam Safety	355,263	582,428	899,865	317,437	
2810-0100	State Parks and Recreation	42,904,957	42,992,881	43,177,832	184,951	
2820-0101	State House Park Rangers	1,438,041	1,696,876	1,471,454	(225,422)	
2820-2000	Parkways Snow and Ice	3,000,000	3,000,000	3,105,000	105,000	
	Flood Water Levels	0	0	350,000	350,000	
	Aquaculture	0	0	750,000	750,000	
	Ventless Trap	0	0	250,000	250,000	

MassHealth (Medicaid) & Health Reform

There are funding and language differences between the House and Senate budget proposals for MassHealth (Medicaid) and Health Reform programs. (See table of funding differences below.)

One of the differences is in the funding for adult dental benefits, included in the MassHealth Fee-for-Service line item (4000-0700). Unlike the House budget, the Senate budget includes funding to restore coverage for adult dentures, and specifies that this coverage should be in place by April 1, 2015. This is a benefit that the Governor's budget had proposed to cover starting in January 2015. The Senate also asks for a report to the Legislature on the status of adult dental coverage, and how that coverage

compares to coverage in 2010. The Senate also requires that the coverage for adult dental fillings not be eliminated over the course of the fiscal year.

Other significant differences between the Senate and House budget proposal are in the funding provided for nursing home providers, hospitals that service primarily low-income patients (disproportionate share hospitals), and in rates for managed care providers.

The Senate funds the MassHealth Senior Care line item at \$3.16 billion, compared to \$3.2 billion in the House. The Senate budget does not include the House language that would increase rates for nursing homes by about \$47.5 million over FY 2014 costs. The Senate budget proposal total is also based on assumed reductions in the Senior Care program caseload.

Both the Senate and House include funding for rate adjustments for the so-called "DSH" hospitals that serve a disproportionate share of low-income patients. The Senate budget also requires a supplemental payment of \$12.3 million to support behavioral and mental health services at these hospitals.

There are other provisions supporting behavioral and mental health. The House includes \$2.0 million in a new reserve to support behavioral health in patient-centered medical homes. The Senate includes \$1.5 million for this initiative. The House also creates a task force charged with examining barriers to the delivery of comprehensive and cost-effective behavioral health care.

The Senate adds a new provision that would allow eligible inmates or persons awaiting trial to be enrolled in MassHealth. While in prison, their membership would be suspended, but if they then required inpatient medical care outside of the prison walls, the MassHealth membership could immediately be re-instated. This would allow the Commonwealth to receive federal reimbursement for the costs of medical care outside of the prison. Currently, medical costs for inmates are borne by the state through the Department of Corrections. Moreover, because it would be easy to re-instate suspended coverage, this would eliminate gaps in coverage for people once they are released from prison.

Both budget proposals, however, reflect the substantial changes associated with the implementation of many of the components of the federal Affordable Care Act (ACA). FY 2015 reflects the first full year of implementation of the ACA.

The ACA expands Medicaid coverage with enhanced federal Medicaid reimbursement to some people previously without coverage, as well as others who previously had less substantial subsidized coverage. The ACA also reduces spending in the Health Care Connector as federal tax credits and subsidies assume most of the cost of bringing private insurance purchased through the Connector to affordable levels for individuals not eligible for MassHealth.

MassBudget, in conjunction with the Mass. Law Reform Institute and the Mass. Medicaid Policy Institute, publishes detailed briefs about MassHealth and health reform finance over the course of the budget debate. The brief comparing the House and Senate budget proposals will be published shortly, and will provide a fuller discussion of these issues.

MASSHEALTH (MEDICAID) AND HEALTH REFORM LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
1599-2004	Behavioral Health in Patient Center	-	2,000,000	1,500,000	(500,000)	
4000-0300	Executive Office of Health and Huma	91,785,813	90,557,569	90,446,479	(111,090)	
4000-0301	MassHealth Auditing and Utilization	4,416,519	4,425,793	4,428,131	2,338	
4000-0328	State Plan Amendment Support	-	-	500,000	500,000	
4000-0600	MassHealth Senior Care	2,853,835,505	3,197,069,129	3,158,615,115	(38,454,014)	
4000-0640	MassHealth Nursing Home Supplem	319,300,000	298,600,000	301,400,000	2,800,000	
4000-0700	MassHealth Fee-for-Service Coverage	2,212,377,039	2,415,048,583	2,429,417,458	14,368,875	Adjusted*
4000-0950	Children's Behavioral Health Initiati	203,200,101	207,371,693	207,894,925	523,232	
4000-1602	MassHealth Operations	2,083,756	2,117,905	2,121,671	3,766	
4000-1604	Health Care System Reform	849,766	872,969	874,580	1,611	
4100-0060	Center for Health Information and Ar	26,667,824	26,667,824	28,267,893	1,600,069	
9110-1455	Prescription Advantage	16,988,821	16,162,178	16,573,523	411,345	

*MassBudget includes adjustments to allow for more accurate year-to-year comparisons.

Mental Health

Total funding for mental health services is \$2.7 million more in the Senate than the House, with total funding in the Senate at \$731.8 million and funding in the House at \$729.1 million (see table of differences below). The Department of Mental Health serves close to 21,000 children and adults with severe mental illness, providing inpatient services for only about 10 percent of these people, and community-based services for the remainder. It is notable, however, that both House and the Senate represent an increase in funding compared to the Governor's proposal for mental health services back in January. The Governor had recommended a total of \$712.4 million.

The final Senate budget differ only slightly in funding totals **for children's mental health services**, with \$87.4 million in the House budget and \$87.8 million in the Senate budget. There are also differences in budget language in these two proposals. In particular, the Senate budget stipulates that the Mass. Child Psychiatry Access Project would be funded in part by an assessment on commercial insurers, while the House only indicates that this funding "may" be assessed.

Adult mental health services are also funded at slightly different amounts in the House and Senate budgets. Total funding for these services is \$432.2 million in the House, and \$433.0 million in the Senate. The primary differences are due to differences in earmarks for specific programs. It is also notable that the Senate shifts \$10.0 million into a new line item focusing on community-based placements, while the House funds these placements at \$7.5 million as an earmark.

Funding for **mental health facilities** differs little between the two proposals, with the House funding them at \$181.4 million, and the Senate funding them slightly higher at \$182.9 million. Both budget proposals maintain 45 continuing care inpatient beds at Taunton State Hospital. Moreover, during floor debate, the Senate added additional language that would prohibit eliminating any of the inpatient beds at that hospital over the course of the fiscal year. The Senate budget would increase the number of inpatient beds from 626 to a total of 671 over the course of the year.

MENTAL HEALTH LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
5011-0100	Department of Mental Health Admin	27,275,844	27,998,283	28,077,047	78,764	
5042-5000	Child and Adolescent Mental Health	85,222,740	87,417,266	87,770,612	353,346	
5046-0000	Adult Mental Health and Support Ser	354,868,606	366,572,453	357,969,145	(8,603,308)	
5046-0005	Adult Community-Based Placements	-	-	10,000,000	10,000,000	
5047-0001	Emergency Services and Acute Menta	35,526,443	36,416,490	36,088,406	(328,084)	
5055-0000	Forensic Services Program for Mental	8,497,163	8,978,876	8,718,876	(260,000)	
5095-0015	Inpatient Facilities and Community-f	175,616,512	181,424,183	182,422,991	998,808	
5095-1016	DMH State Hospital Occupancy Fees	500,000	-	500,000	500,000	

Public Health

Total funding for public health services is \$11.3 million more in the Senate than the House, with funding in the Senate at \$578.0 million and funding in the House at \$566.7 million. Even though both of these proposals increase funding compared to FY 2014 for the essential preventative, treatment, access and regulatory programs essential for maintaining health in the Commonwealth, public health funding has been hit hard over the years – starting with the implementation of tax cuts at the beginning of the last decade, and on through the recent recession. Public health funding has been cut 13 percent when adjusted for inflation since FY 2009, and close to 20 percent since FY 2001.

There are differences throughout the Senate and House public health budget proposals (see table below). The most significant funding differences are in the level of support for substance abuse and addiction services. Both budget proposals include increases compared to the Governor and compared to FY 2014 funding, but the Senate recommends \$9.4 million more in funding than the House. In particular, the Senate includes two new line items to fund substance abuse treatment. The Senate proposes \$500,000 to a new program for the voluntary accreditation of Sober Homes, which are community-based drug- and alcohol-free transitional housing for people in recovery. There is also language in outside sections of the budget creating these homes. The Senate also proposes \$10.0 million for a new Substance Abuse Services Fund to support expansion of substance abuse treatment. Dollars allocated to this fund would be available for substance abuse treatment and services.

Language in an outside section of the Senate budget creates a substance abuse helpline within the Department of Public Health. This toll-free telephone number would provide information for people of all ages about inpatient and outpatient substance abuse treatment resources. The budget requires the department to develop a website providing up-to-date information about treatment and transitional support services across the Commonwealth, particularly regularly-updated information about facilities with open beds.

The House budget, on the other hand, would expand the role of the drug formulary commission to develop a drug formulary of abuse-deterrent opioids, and multiple sections expanding the regulation and monitoring of controlled substances. The House also includes outside sections to create an Interagency Council on Substance Abuse and Prevention to expand and coordinate existing substance abuse programs across various state agencies and to create a commission to explore treatment

alternatives for nonviolent offenders with substance addictions. This commission would also be charged with the exploring the options to expand the Commonwealth's drug specialty courts.

Some of the other funding differences between the House and Senate budget proposals are in the area of health care access. The House public health budget for these programs totals \$26.1 million, while the Senate totals \$25.0 million. The House budget proposes slightly more for community health center services, dental health, and family health services (family planning), while the Senate budget proposal is slightly higher for teen pregnancy prevention, school-based health programs and pediatric palliative care.

Both the House and Senate budget proposals include less funding for youth violence prevention programs compared to the Governor's proposal and compared to FY 2014 current funding. The Governor had proposed \$4.2 million in funding for the line items supporting grants to community agencies working to keep young people engaged, and \$9.5 million for the Safe and Successful Youth Initiative. The House proposes \$5.0 million for grants to community agencies, and \$4.1 million for Safe and Successful Youth. The Senate proposal includes \$4.8 million for the community grants and \$5.0 million for Safe and Successful Youth.

During budget debate, the Senate added funding for two new line items. These line items are not included in the House budget:

- \$150,000 for a new Down Syndrome Clinic, which would create a patient-centered medical home at the Univ. of Massachusetts Medical School Children's Medical Center for children with Down Syndrome;
- \$150,000 for a healthy relationships grant program to combat teen dating violence.

It is important to note that since the Governor's proposal, legislation has moved funding for the universal immunization program into an "off-budget" trust. For the purposes of this analysis, funding has been adjusted so that this shift of approximately \$53.8 million does not appear as a reduction in funding.

PUBLIC HEALTH LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
4000-0005	Safe and Successful Youth Initiative	8,800,000	4,100,000	5,000,000	900,000	
4510-0025	SEAL Dental Program Retained Reven	889,889	889,889	891,286	1,397	
4510-0100	Department of Public Health	18,796,603	19,573,184	20,537,556	964,372	
4510-0110	Community Health Center Services	969,933	1,737,593	1,087,840	(649,753)	
4510-0112	Post Partum Depression Pilot Prograr	200,000	200,000	-	(200,000)	
4510-0600	Environmental Health Services	4,516,414	4,641,980	4,382,349	(259,631)	
4510-0615	Nuclear Power Reactor Monitoring Fe	1,858,947	1,858,947	1,886,574	27,627	
4510-0616	Prescription Drug Registration and M	1,295,175	1,295,175	1,313,219	18,044	
4510-0710	Division of Health Care Quality and I	7,826,326	11,651,026	11,550,678	(100,348)	
4510-0715	Primary Care Center and Loan Forgive	157,000	-	157,000	157,000	
4510-0716	Academic Detailing Program	500,000	-	500,000	500,000	
4510-0722	Board of Registration in Pharmacy	1,300,527	1,328,200	1,330,377	2,177	
4510-0724	Board of Registration Medicine Retai	300,000	300,000	300,503	503	
4510-0725	Health Boards of Registration	309,669	334,121	334,680	559	
4510-0810	Sexual Assault Nurse Examiner and F	3,165,665	3,754,426	3,604,894	(149,532)	
4510-3008	ALS Registry	250,000	226,487	250,000	23,513	
**	Down Syndrome Clinic	-	-	150,000	150,000	
4512-0103	HIV/AIDS Prevention, Treatment and	32,108,793	32,222,505	32,229,847	7,342	
4512-0200	Bureau of Substance Abuse Services	83,958,094	90,267,333	89,342,334	(924,999)	
4512-0204	Nasal Narcan Expansion Program	-	1,000,000	815,000	(185,000)	
4512-0205	Sober Homes	-	-	500,000	500,000	
4512-0210	Substance Abuse Treatment Trust Fu	-	-	10,000,000	10,000,000	
4512-0500	Dental Health Services	1,474,040	2,328,397	1,478,659	(849,738)	
4513-1000	Family Health Services	4,921,059	5,016,697	4,923,599	(93,098)	
4513-1002	Women, Infants, and Children's Nutri	12,672,030	12,536,830	12,556,043	19,213	
4513-1023	Newborn Hearing Screening Program	74,061	76,636	76,748	112	
4513-1026	Suicide Prevention and Intervention I	3,863,305	4,000,000	3,866,719	(133,281)	
4513-1098	Services to Survivors of Homicide Vict	125,000	125,000	150,000	25,000	
4513-1111	Health Promotion and Disease Preve	3,278,133	3,442,377	3,842,958	400,581	
4513-1130	Domestic Violence and Sexual Assau	5,718,990	5,878,990	5,752,078	(126,912)	
**	Healthy Relationships Grant Prograr	-	-	150,000	150,000	
4516-0263	Blood Lead Testing Fee Retained Rev	1,117,101	1,117,101	1,126,620	9,519	
4516-1000	State Laboratory and Communicable	12,649,668	14,145,385	12,994,471	(1,150,914)	
4516-1005	State Laboratory STI Testing Fees Ret	120,000	-	650,000	650,000	
4516-1010	Emergency Preparedness Match	3,200,256	2,125,801	2,126,667	866	
4516-1022	State Laboratory Tuberculosis Testin	250,619	250,619	276,619	26,000	
4530-9000	Teenage Pregnancy Prevention Servic	2,532,662	2,396,742	2,548,742	152,000	
4570-1502	Infection Prevention Program	270,071	270,077	276,385	6,308	
4590-0081	Public Health Evaluation Grant Progr	-	-	250,000	250,000	
4590-0250	School-Based Health Programs	12,347,967	12,277,055	12,378,145	101,090	
4590-0300	Smoking Prevention and Cessation Pr	3,972,621	3,868,096	3,973,096	105,000	
4590-0912	Western Mass. Hospital Federal Reir	17,736,047	17,736,047	18,170,337	434,290	Adjusted*
4590-0913	Shattuck Private Medical Vendor Ret	499,827	499,827	507,937	8,110	
4590-0915	Public Health Hospitals	146,265,923	148,265,923	148,563,102	297,179	
4590-0917	Shattuck Hospital Department of Cor	4,387,282	4,387,782	4,552,182	164,400	
4590-0922	Western Massachusetts Hospital Exp	2,944,385	2,944,385	3,033,332	88,947	Adjusted*
4590-0924	Tewksbury Hospital Retained Revent	1,800,000	1,800,000	1,852,321	52,321	
4590-1503	Pediatric Palliative Care	1,500,000	1,500,000	1,550,000	50,000	
4590-1506	Youth Violence Prevention Grants	1,501,178	1,150,000	1,506,078	356,078	
4590-1507	Youth-At-Risk Matching Grants	3,600,000	3,850,000	3,300,000	(550,000)	
4590-2001	Tewksbury Hospital DDS Client Retai	3,503,637	3,503,637	3,589,745	86,108	

*MassBudget includes adjustments to allow for more accurate year-to-year comparisons.

** Line item number unknown at time of publication.

HOUSING

The state budget provides affordable housing assistance and supports programs that provide shelter to low-income homeless families and individuals. The final Senate budget recommends spending \$377.3 million on housing programs which is \$1.4 million more than the House budget and \$49.3 million less than FY 2014 current spending.¹

In their respective budgets, the House and the Senate provide different levels of funding for many housing programs which will be reconciled by the joint House-Senate Conference Committee. A full listing of funding differences is in the table below. A listing of amendments passed by the Senate that increased funding for housing programs is available [HERE](#).

A large portion of the state's housing budget funds programs that assist eligible low-income families who are homeless. In FY 2014 the state provided \$155.1 million for homeless families living in state supported shelters or hotels and motels. An additional \$6.2 million in supplemental funding is pending in the Legislature. As noted in [Shelter and Housing for Homeless Families: Historical Funding and the Governor's FY 2015 Budget Proposal](#) funding for shelter has increased while the number of vouchers available to low income renters has dropped from 20,000 in the late 1980s to less than half that today.

In the last several years the state has increased funding for the Massachusetts Rental Voucher Program ([MRVP](#)) in part to help homeless families move out of shelter, particularly hotels and motels, and into permanent housing. While the House and Senate budgets for FY 2015 both increase funding for MRVP above the FY 2014 budget, the Senate provides \$70.0 million which is \$9.5 million more than the House.

Both the House and Senate estimate that their budgets for MRVP will create 1,000 vouchers in FY 2015. While the House funding increase is not as large as the Senate's, it allows any surplus in MRVP from FY 2014 to be used in FY 2015 to create new vouchers. If the House funding proposal is adopted by the Conference Committee, it is likely that the Legislature will have to increase total funding above the House FY 2015 level of \$60.5 million to continue to support these new vouchers in future fiscal years. The Senate budget, instead increases funding for MRVP to \$70.0 million and assumes that the FY 2014 MRVP surplus will go into the House Preservation and Stability Trust Fund. This fund, created in FY 2014, allows the Department of Housing and Community Development (DHCD) to retain any surplus funds from affordable housing programs rather than sending those surpluses back to the General Fund at the end of the fiscal year. The funds can be used by DHCD to support affordable housing programs.

Unlike the House, the Senate budget also requires that any new vouchers created in FY 2015 be distributed through a waiting list. In FY 2014, a funding increase for MRVP created vouchers targeted largely to low-income homeless families living in shelter or losing their [HomeBASE](#) rental assistance. The Senate FY 2015 budget states that families living in EA shelter will not receive preference over any other eligible renter for new vouchers created in FY 2015. An amendment passed during the Senate debate allows DHCD to use up to \$2.5 million of the new MRVP funds to create and administer a new waiting list so that the first of the new vouchers can be issued no later than October 1, 2014. The Senate

¹ This analysis does not include \$20 million that was funded in a supplemental budget passed earlier this winter to supplement federal funding for the Low Income Home Energy Assistance Program (LIHEAP.) In most cases the Legislature does not include funding for LIHEAP in its original budget, but decides whether or not to provide supplemental funding in the late fall or early winter of the fiscal year.

budget clarifies that the distribution of these vouchers should consider the renter's need for a voucher and his/her ability to remain in permanent housing.

The House and Senate also provide different funding levels for the Emergency Assistance (EA) program which provides shelter to low-income homeless families who meet strict eligibility criteria. The House budget provides EA with \$140.3 million with the bulk of the funds in the EA shelter account and the remaining \$15.1 million in a separate account for families living in hotels and motels. The Senate budget provides EA with \$137.0 million which is \$3.4 million below the House budget. The Senate budget also recommends merging the account for hotels and motels into the account that funds family shelters. (Please note that the table below combines funding for the EA family shelter account with the EA hotels and motels account to allow for meaningful comparisons between funding proposals.)

HOUSING LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
7004-0099	DHCD	6,797,129	7,420,144	6,525,145	(894,999)	
7004-0100	Operation of Homeless Programs	5,835,613	5,935,719	6,041,870	106,151	
7004-0101	EA - both family shelters & hotels/motels	155,140,790	140,299,718	136,946,602	(3,353,116)	see text above
7004-0102	Homeless Individuals Assistance	40,595,722	42,565,335	41,451,657	(1,113,678)	
7004-0104	Home and Healthy for Good	1,600,000	1,800,000	1,400,000	(400,000)	
7004-0108	HomeBASE	58,963,556	25,955,535	24,203,353	(1,752,182)	
7004-3036	Housing Services and Counseling	2,641,992	1,741,992	2,791,992	1,050,000	
7004-9005	Subsidies to Public Housing Authority	64,400,000	64,035,000	64,000,000	(35,000)	
7004-9024	MRVP	57,500,000	60,500,000	70,000,000	9,500,000	
7004-9030	Alternative Housing Voucher Program	3,450,000	3,450,000	3,650,000	200,000	
7004-9033	Rental Subsidy Program for Department of Housing	4,125,000	5,125,000	4,000,000	(1,125,000)	
7004-9316	RAFT	10,000,000	11,000,000	10,500,000	(500,000)	
7004-9322	Secure Jobs Pilot	0	500,000	250,000	(250,000)	

HUMAN SERVICES

Human Services programs and services form a crucial part of the Commonwealth's "safety net" for the state's most vulnerable residents. Programs provide support for our youngest and oldest residents, as well as for families and those living alone. The Senate proposed just over \$3.86 billion for these programs, \$2.4 million more than the House. This is a net difference - the Senate funds some programs at higher levels and others at lower levels than the House.

The Senate appropriated up to \$8 million for a rate reserve increase for human service workers making less than \$40,000 annually. Budget language also stipulates that annualized costs in FY 2016 not exceed \$8.0 million. The House did not provide any funding for a rate reserve increase.

The Senate also included language establishing a committee to look at the issues facing disconnected youth and improve their outcomes. Disconnected youth are those kids between the ages of 14 and 24 not enrolled in school, not working, and who lack family or other supports. Issues and solutions for kids who age out of the Juvenile Justice and Child Welfare systems in Massachusetts would be included in draft proposals.

Also during budget debate, the Senate increased the appropriation for the LGBTQ Commission to \$300,000, matching the House proposal.

The Senate failed to fund the **Massachusetts Unaccompanied Homeless Youth Commission**. The House provided \$150,000 through an earmark included in the **Executive Office of Health and Human Services** account (4000-0300). This commission was introduced in the FY 2013 budget and also received \$150,000 in the FY 2014 budget. The commission is continuing to try and determine the amount of need that exists and how to deliver services to homeless youth under the age of 24.

Children, Youth & Families

While the Majority of 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, essentially level with FY 2014. 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.

During floor debate the Senate passed an amendment providing \$200,000 for an independent evaluation of the DCF family administrative hearing system. The House required DCF to file two quarterly reports with the legislature on the timeliness of these hearings, but did not appropriate funding for an evaluation. Findings from the evaluation would be due by March 15, 2015. Fair hearings allow children and families to appeal a DCF decision regarding child placement or a finding of neglect or abuse. The House also called for the Office of the Child Advocate to conduct a survey assessing problems faced by clients when dealing with DCF.

Two amendments added during debate would require background checks for persons having contact with children being served by DCF. One mandates background checks for all members of a foster home over the age of 14. The other amendment requires background checks for all persons older than 14 in a family applying to become foster, kinship, or adoptive families.

One big difference between the Senate’s background checks proposal and language included in the House is that the Senate allows DCF to use some discretion based on these background checks. The House proposal eliminated DCF’s discretion requiring DCF to reject families as care providers if their record included any of a number of offenses even if placement in that family was in the best interests of the child.

The Senate does require fingerprint based checks for applicants who may have unsupervised contact with kids being served by DCF or who transport children involved with DCF.

During budget debate, the Senate adopted two amendments regarding social workers at DCF. The first brings funding for **Social Workers for Case Management** to \$182.6 million. This remains \$2.8 million below the House. It is likely that at this funding level DCF will not be able to hire enough case workers to ensure caseloads of 15 or less. The second amendment requires social workers to obtain a social

worker’s license within 6 months of employment. The House included the same requirement, but gave social workers 1 year to obtain a license.

Family Access Centers received a \$2.0 million increase in an amendment during debate in the Senate. The increase would allow these centers to provide emergency assistance to runaway youth. 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. Some of the funding for **Family Access Centers** is located in the **Services for Children and Families** line item, the primary DCF services account. Combining these two accounts, the Senate appropriation is approximately \$1.9 million more than the House.

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

CHILDREN YOUTH AND FAMILIES LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
4800-0015	DCF Administration	71,096,589	74,621,347	74,637,692	16,345	
4800-0025	Foster Care Review	2,995,812	3,028,757	3,046,024	17,267	
4800-0030	DCF Regional Administration	6,000,000	0	6,030,263	6,030,263	
4800-0038	Services for Children and Families	251,236,051	266,631,316	265,468,828	-1,162,488	See Above
4800-0040	Family Support and Stabilization	44,610,551	44,610,551	44,685,551	75,000	
4800-0041	Group Care	208,488,950	216,417,590	216,492,590	75,000	
4800-0091	Child Welfare Training Institute	2,077,119	2,094,902	2,094,903	1	
4800-1100	Social Workers for Case Mgmt.	173,051,284	185,351,997	182,551,997	-2,800,000	
4800-1400	Domestic Violence Support Services	22,905,532	23,348,905	24,301,437	952,532	

Disability Services

The Senate provides \$1.71 billion for Disability Services, just \$219,000 above the final House proposal. Even though this net difference is small, many of the line item appropriations vary between the House and Senate proposals.

The House introduced a new line item supporting **Community Based Employment** (5920-2026) and provided \$1.0 million. The Senate took a different approach creating a **DDS Employment First Reserve** (1599-0200) and providing \$5.0 million. The reserve also supports the transition from sheltered workshops to community-based employment and day support programs. These two accounts fund similar services, but the amount of funding, as well as the location of funding in the budget, will have to be reconciled in Conference.

A Senate amendment calls for the Massachusetts Rehabilitation Commission to establish two pilot community centers, one in Worcester County and the other in the northeast part of Massachusetts. These centers were not included in the House budget as they were introduced in the Senate. The Senate amendment does not directly provide funding for the centers.

Two amendments in the Senate regulate treatment for persons with a disability. The first prohibits procedures which cause pain or physical harm. The second amendment limits the use of isolation or

restraints to those individuals who have a court approved treatment plan prior to September 2011. These amendments were introduced in the Senate and will have to be reconciled.

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

DISABILITY SERVICES LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
1599-0200	DDS Employment First Reserve	0	0	5,000,000	5,000,000	
4110-0001	MCB Administration	1,361,524	1,361,524	1,382,207	20,683	
4110-1000	Community Services for the Blind	4,022,805	3,983,514	4,070,352	86,838	
4110-2000	Turning 22 for the Blind	11,771,590	13,010,253	13,064,153	53,900	
4110-3010	Vocational Rehab for the Blind	3,353,118	3,353,118	3,358,194	5,076	
4120-1000	MRC Administration	417,294	417,294	419,522	2,228	
4120-2000	Vocational Rehab for the Disabled	10,082,859	10,519,574	10,519,575	1	
4120-3000	Employment Asst. for Severly Disabled	2,175,164	2,242,725	2,246,935	4,210	
4120-4000	Independent Living for Multi-Disabled	8,731,421	8,731,421	8,933,598	202,177	
4120-4005	Living Independently for Equality	30,000	0	30,000	30,000	
4120-5000	Home Care for Multi-Disabled	4,280,684	4,280,684	4,361,301	80,617	
4125-0100	MCDHH Administration	5,638,374	5,738,874	5,822,553	83,679	
5911-1003	DDS Administration	64,042,324	65,690,437	65,062,455	-627,982	
5920-2000	DDS Community Residential Supports	847,151,588	990,180,608	992,379,554	2,198,946	
5920-2010	State Operated Residential Supports	189,938,363	196,247,248	195,716,370	-530,878	
5920-2026	Community Based Employment	0	1,000,000	0	-1,000,000	
5920-3000	Respite Family Supports	52,364,298	54,933,705	52,433,705	-2,500,000	
5920-3010	Autism Division	5,613,086	5,621,132	5,621,357	225	
5930-1000	DDS State Facilities	122,672,119	121,368,038	118,477,409	-2,890,629	

Elder Services

The Senate provides \$248.6 million for Elder Services, \$6.1 million below the final House proposal. **Elder Home Care Purchased Services** receives \$99.8 million, \$4.6 million less than the House and **Supportive Senior Housing** receives \$4.2 million, \$1.3 million less than the House.

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

ELDERLY SERVICES LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
9110-0100	Elder Affairs Administration	2,080,965	2,186,340	2,197,063	10,723	
9110-0104	HCBS Policy Lab	0	0	500,000	500,000	
9110-1604	Supportive Senior Housing	4,150,900	5,450,900	4,150,900	-1,300,000	
9110-1630	Elder Home Care Purchased Svs.	98,752,624	104,411,964	99,781,964	-4,630,000	
9110-1636	Elder Protective Services	22,033,832	22,810,663	22,710,663	-100,000	
9110-1660	Elder Congregate Housing	2,086,626	2,336,626	2,300,626	-36,000	
9110-1900	Elder Nutrition Program	6,375,328	7,128,317	6,628,321	-499,996	
9110-9002	Grants to Councils on Aging	10,500,000	11,615,000	11,565,000	-50,000	

Juvenile Justice

The Senate made no changes in appropriation to the SWM proposal for Juvenile Justice. Most of the differences between the Senate and House proposals are quite small. The Senate adopted one amendment which would allow Mental Health funding for forensic services to be expended for juvenile court clinics.

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

JUVENILE JUSTICE LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
4200-0010	DYS Administration	4,082,818	4,219,070	4,179,008	-40,062	
4200-0100	Committed - Non Residential Services	22,956,829	22,617,744	22,703,839	86,095	
4200-0200	Services for Detained	24,667,940	25,966,365	25,662,524	-303,841	
4200-0300	Committed - Residential Services	111,496,087	118,064,994	118,353,960	288,966	
4200-0600	Alternative Lock Up Program	2,100,000	2,100,000	2,102,363	2,363	

Transitional Assistance

The Senate made two changes in appropriations during budget debate for Transitional Assistance. Many of the programs still need to be reconciled during Conference Committee. Most of the differences between the Senate and House proposals are quite small.

One program with a larger split is the **Employment Services Program** which receives \$4.8 million in the Senate. The House provided \$10.8 million. This program provides Transitional Aid to Families with Dependent Children (TAFDC) recipients with education, occupational skills and the employment support services needed to acquire and retain jobs. The Senate funding level amounts to a cut of 84 percent since pre-recession levels.

The **Teen Structured Settings Program** also received additional funding through an amendment. The Senate added \$200,000 bringing total funding to \$9.4 million, \$200,000 more than the House.

TAFDC receives \$253.2 million, \$2.5 million below the House proposal and \$48.8 million below FY 2014. The Conference Committee will most likely decide the final funding level based on the latest anticipated caseload levels for FY 2015.

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

TRANSITIONAL ASSISTANCE LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
4400-1000	DTA	64,589,182	61,079,500	62,652,011	1,572,511	
4400-1001	SNAP Participation Rate	2,910,728	2,967,826	2,971,883	4,057	
4400-1025	Domestic Violence Specialists	890,620	920,838	920,839	1	
4400-1100	Caseworker Salaries and Benefits	62,234,483	63,802,237	63,334,508	-467,729	
4401-1000	Employment Services Program	7,683,922	10,794,000	4,803,855	-5,990,145	
4403-2000	TAFDC	301,971,532	255,650,190	253,180,145	-2,470,045	
4403-2119	Teen Structured Settings Program	9,194,318	9,197,502	9,397,502	200,000	
4405-2000	State Supplement to SSI	234,188,118	235,343,200	234,343,661	-999,539	
4408-1000	EAEDC	93,244,480	87,568,233	88,402,571	834,338	

Local Aid

The largest difference between the House and Senate budgets for local aid programs is for the **Municipal Regionalization and Efficiencies Grant Program**, which the Senate funds at \$5.1 million above the House. Even the Senate proposal would still be below current FY 2014 levels, however. This program provides grants to help cities and towns improve their delivery of local services.

Funding for the state's largest local aid program, **Unrestricted General Government Aid (UGGA)**, has been settled since March, as both the House and Senate passed local aid resolutions committing to help cities and towns better plan for their local FY 2015 budgets. The Legislature will fund UGGA at \$945.8 million, which is \$25.5 million above FY 2014 levels.

Even with this modest increase, however, UGGA will be roughly \$780 million, or 45 percent, below FY 2001 levels, adjusted for inflation. This long-term trend is driven largely by state level income tax cuts that cost the state roughly \$3.2 billion annually and by the lingering effects of the Great Recession. For more information on the history of how general local aid has been distributed, please see *MassBudget's* paper [Demystifying General Local Aid in Massachusetts](#).

LOCAL AID LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
1599-0026	Municipal Efficiencies Grants	14,610,000	3,780,000	8,910,000	5,130,000	<i>see text above</i>
1233-2400	State Owned Land Reimbursements	26,770,000	26,770,000	28,520,000	1,750,000	

Transportation

The House and Senate transportation proposals are very similar, following the framework outlined in last year's long-term transportation finance law. Specifically, both continue the plan to ramp up transportation spending from FY 2014 through FY 2018, increasing for FY 2015 by a little more than \$120 million. This new funding will help MassDOT modernize its infrastructure, invest in capital improvements at the MBTA and Regional Transit Authorities, and make progress towards ending the practice of borrowing money to pay for MBTA operating costs.

It is important to note that a significant portion of the state's transportation-related capital spending shows up in separate debt service accounts, the largest of which is the **Consolidated Long-Term Debt Service** line item. For FY 2015, the House and Senate both project that a little more than fifty percent of this \$2.07 billion account will cover transportation-related debt.

Libraries

The state budget supports libraries by providing funding for a number of programs including direct aid to local libraries; the regional library network including the interlibrary loan program; and, the talking book programs for the visually-impaired located in Worcester and Watertown. The final Senate budget provides \$26.8 million for library programs, which is \$3.5 million more than the House and \$4.6 million above the current FY 2014 budget. Even with this increase, funding for libraries has fallen by 43 percent since FY 2001 when over \$3 billion in tax cuts were being implemented by the state.

There are a number of differences between the House and Senate budgets for libraries which will have to be reconciled in the joint House-Senate Conference Committee. The most notable difference is that the Senate provides \$10.0 million, \$2.8 million more than the House, for direct state aid to local libraries. A full listing of the differences is noted in the table below. During its debate the Senate adopted an amendment which added \$160,000 in funding to the regional library network.

LIBRARIES LINE ITEMS IN CONFERENCE

Number	Name	FY 2014 Current	FY 2015 House	FY 2015 Senate	Senate minus House	Notes
7000-9401	Regional Public Libraries Local Aid	9,579,475	9,805,978	9,883,482	77,504	
7000-9501	Public Libraries Local Aid	6,823,657	7,223,657	9,989,844	2,766,187	
7000-9506	Technology and Automated Resource	1,929,238	2,129,238	2,867,823	738,585	
7000-9508	Mass. Center for the Book	0	125,000	0	(125,000)	

REVENUE

With regard to revenues, the Senate's final FY 2015 budget differs little from the House budget. Both are built upon the Fiscal Year 2015 consensus revenue estimate that was agreed to back in January (\$24.337 billion) - as is the Governor's budget proposal. The Senate and House (like the Governor) both rely on additional revenue above and beyond this consensus figure. All three budgets draw on a combination of new tax and non-tax revenues, with some of the new revenue coming from ongoing sources and some from one-time sources. Like the House, the final Senate budget excludes most of the new, ongoing tax changes proposed by the Governor. (To read more about the Governor's tax package see [MassBudget's review of the Governor's FY 2015 budget.](#))

During floor debate, the Senate adopted a number of revenue-related amendments that bring the Senate budget into closer alignment with the House budget. At the same time, the two budgets continue to contain differences that will need to be reconciled in conference.

In the sections below, we examine in closer detail tax and non-tax revenue proposals in the Senate's final FY 2015 budget, with a focus on remaining differences with the House budget.

Tax Revenue

Overall, the tax proposals in the Senate and House FY 2015 budgets are very similar. During floor debate, the Senate adopted a number of tax-related amendments that bring the two budgets into close agreement. This shortens the list of differences that must be addressed during conference. The adopted amendments include the addition of a Tax Amnesty program, as well as a commission to study the potential effects of creating a state tax credit for manufacturers of medical devices. Both these proposals appear in the House budget as well. (See discussion of these proposal in [MassBudget's House Budget Monitor](#).)

The Senate and House tax proposals, however, continue to differ in a number of ways. The details of the two chambers' respective proposals regarding the allocation of large tax settlements between the General Fund and the state's "Rainy Day" fund remain different, as described below. Additionally, the House has proposed a commission to study the impacts of phasing out or eliminating the corporate Inventory Tax. The Senate budget does not contain such a proposal. The Senate, meanwhile, proposes a commission to study the pricing and taxing of marijuana, while the House budget does not. The Senate also directs the Department of Revenue to begin preparing the Commonwealth for the collection of sales taxes from remote (i.e., online) sellers should the US Congress pass the Market Place Fairness Act. The House budget does not include this proposal.

As part of the overall budget process, the Senate and House must come to agreement on a unified "conference budget" in which all of these differences must be reconciled. Further discussion of these remaining tax proposal differences follow, below.

FY 2015 REVENUE PROPOSALS	House		SWM	
	Ongoing	One-Time	Ongoing	One-Time
Tax Revenues				
Eliminate exemptions for candy and soda				
Clarify rules for internet room sellers				
Extend room Occupancy Tax to short-term rentals and B&Bs				
Delay FAS 109 deduction for one year		45,800,000		45,800,000
Reclassify certain securities investment businesses				
Close loophole for insurance company subsidiary income				
Tax revenue enhancements		12,000,000		12,000,000
Redirecting large tax settlements to General Fund	240,000,000		203,500,000	
Tax amnesty		35,000,000		35,000,000
SUB-TOTAL	240,000,000	92,800,000	203,500,000	92,800,000
Non-Tax Revenues				
Expand "bottle bill" to include water & other drinks			24,200,000	
Stabilization ("Rainy Day") Fund withdrawal		140,000,000		140,000,000
Stabilization ("Rainy Day") Fund interest transfer		10,650,000		10,650,000
Proceeds from gaming licenses		53,500,000		53,500,000
Shift in payment schedule to hospitals		13,000,000		13,000,000
Federal reimbursements for TANF		32,200,000		32,200,000
Trust fund sweeps		10,000,000		10,000,000
Slot parlor gaming revenue	20,000,000		20,000,000	
SUB-TOTAL	20,000,000	259,350,000	44,200,000	259,350,000
	260,000,000	352,150,000	247,700,000	352,150,000

TAX SETTLEMENT REDIRECTION

Under current law, for any tax settlement or judgment that exceeds \$10 million, the amount in excess of \$10 million is transferred to the Stabilization Fund. In recent years, annual collections from these excesses have ranged from about \$140 million to more than \$400 million, thus directing significant resources to the Stabilization Fund.

Similar to the House and Governor's budgets, the Senate budget proposes a new structure that would redirect the typical excess amount collected annually from these large, one time settlements and judgments to the state's General Fund for direct appropriation to state programs and services. The structure proposed by the Senate would direct an estimated \$203.5 million in ongoing revenue to the state budget in FY 2015. This proposal is very similar to the Governor's, but slightly different than the House proposal. The House proposal uses a five-year *average* rather than five-year *median* to calculate the amount to be transferred from the Stabilization Fund to the General Fund (the House's approach produces a somewhat higher estimated gain to the General Fund in FY 2015: \$240 million rather than \$203.5 million). Additionally, the Senate proposal clarifies that the calculated five-year median amount will be transferred to the General Fund even in years when total excess collections from large settlements/judgments falls below the calculated median.

While the new structure(s) may simplify state budgeting, providing a more predictable stream of revenue to the General Fund, it is important to note that these proposals do not generate *new* revenue. Instead, they simply redirect to the General Fund revenue that otherwise would have been deposited in

the state's Stabilization Fund. The proposed changes, therefore, would reduce future growth of the Stabilization Fund.

COMMISSIONS

Inventory Tax

The House budget establishes a commission to study the impact of phasing out or eliminating the "inventory tax." While the Massachusetts tax code does not have an "inventory tax" per se, for the purposes of this commission the term "inventory tax" would include both the *local* tax applied to "tangible personal property" (which does not include real estate, such as buildings, land, etc.),² and the *state* tax applied to the "tangible personal property measure and the net-worth measure of the non-income portion of the corporate excise tax."³

In general, businesses pay either the local or the state tax on their "inventory" - but not both - depending on how the business is legally structured. A wide variety of exemptions apply to both the local and state "inventory taxes." For the 2014 Tax Year, municipalities have levied \$677.5 million in personal property taxes.[3] In 2010, the most recent year for which data is available online from the Department of Revenue (DOR), the state collected \$341 million in non-income excise taxes. Inventory would be a portion of what is covered by each of these taxes. DOR, however, does not have an estimate of the amount of this total that is attributable to corporations' inventory.⁴

The Inventory Tax Commission would look at potential fiscal impacts on state and local budgets as well as employment and other business effects that could result from phasing out or eliminating these taxes. The Senate proposes no such commission.

Marijuana Tax

The Senate, unlike the House, proposes a commission to study "the pricing and taxing of marijuana, products containing marijuana and supplies related to the use of marijuana."⁵ The commission also would be tasked with studying "how to ensure adequate access to marijuana for medical purposes to qualifying patients." This includes patients that may have limited access due to financial, physical and/or geographical constraints. The commission will make recommendations and propose legislative language as part of their report, due back to the Legislature within 60 days of the FY 2015 budget's enactment.

COMPLY WITH FEDERAL MARKETPLACE FAIRNESS ACT

The Senate budget includes a proposal that would lay the groundwork necessary for the Commonwealth to begin collecting sales tax from online purchases made by residents of Massachusetts. Currently, a bill sits pending before the U.S. House and Senate - the Marketplace Fairness Act - that would require large internet retailers to collect and remit state sales taxes for all qualifying online purchases. As part of this arrangement, states would be required to simplify their

² Further details on Massachusetts's taxable personal property can be found on the DOR website (<http://www.mass.gov/dor/local-officials/municipal-finance-law/frequently-asked-questions-personal-property.html#Q2>) and the Lincoln Institute of Land Policy (http://www.lincolnst.edu/subcenters/significant-features-property-tax/Report_Taxable_Personal_Property_Details.aspx?ReportID=429)

³ House FY 2015 Budget documents, Section 114: <https://malegislature.gov/Budget/FY2015/House/FinalBudget>

⁴ DOR, 2010 Report on Corporate Excise Returns (Tables S1 and S2): <http://www.mass.gov/dor/docs/dor/stats/corpexcise/corp10.pdf>

⁵ Senate FY 2015 budget documents: <https://malegislature.gov/Bills/188/Senate/S4/Amendment/Senate/913/Text>

sales tax laws in order to make a more uniform, national set of taxable items (Streamlined Sales and Use Tax Agreement or SSUTA), thus easing the collection process for online retailers.⁶ Twenty-four states already have made these adjustments.⁷ States that are in compliance with the SSUTA will be authorized to begin collecting sales taxes through online retailers as soon as the Marketplace Fairness Act is enacted. It is estimated that, nationally, in 2012, states lost some \$11 billion annually to forgone online sales and use taxes.⁸

The Senate proposal instructs the Commissioner of the Department of Revenue to make the minimum necessary administrative changes to comply with potential federal law on this matter. The proposal also requires the Commissioner to begin collecting this tax from online sellers should a federal law be enacted.

Non-Tax Revenue

The FY 2015 budget proposal from the House and Senate rely on several sources of non-tax revenues to balance the budget.

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.

One of the significant differences between the House and Senate budgets is the House proposal expanding a 5-cent bottle deposit to non-carbonated beverages such as bottled water, flavored waters, iced teas, coffee based drinks and sports drinks. As with beverages currently covered by the "bottle bill," consumers are refunded this deposit if they return the empty bottles for recycling. This expansion is projected to generate \$24.2 million in increased departmental revenue. There are also differences in estimated federal revenues, largely tracking the differences in budget proposals for MassHealth. These revenues come to the Commonwealth as a partial reimbursement for increased spending on MassHealth and health reform expansions with the implementation of the federal Affordable Care Act (ACA).

The Senate and House, however, both anticipate \$32.2 million in revenues from increased federal reimbursements from the TANF program and the soldiers' homes, and also \$13.0 million realized in FY 2015 by delaying certain payments to hospitals into the next fiscal year.

TRANSFERS FROM TRUSTS AND OTHER SOLUTIONS TO BALANCE THE BUDGET

The Senate and House do not have significant differences in terms of transfers from trusts and other budget-balancing solutions. Each proposes withdrawing \$140.0 million from the state's Stabilization ("Rainy Day") Fund. They also both propose balancing the budget with the continued withdrawal of interest earned by the Stabilization Fund. All of these are one-time revenue sources.

⁶ Marketplacefairness.org: <http://marketplacefairness.org/what-is-the-marketplace-fairness-act/>

⁷ Marketplacefairness.org: <http://marketplacefairness.org/what-is-the-marketplace-fairness-act/>

⁸ National Conference of State Legislatures: <http://www.ncsl.org/research/fiscal-policy/collecting-e-commerce-taxes-an-interactive-map.aspx#2>

The Senate budget changes the way in which the state funds its liability to the State Retiree Benefits Trust (\$75.9 million), redirecting money that would otherwise go to the Stabilization Fund. In FY 2012, the state passed a law directing that an annually increasing share of the funds from the Master Tobacco Settlement go into the State Retiree Benefits Trust in order to help pay these costs. The Senate budget proposes changing this formula. The Senate's proposal recommends that the Commonwealth meet its obligation with 50 percent of capital gains tax revenues that would otherwise go to the Stabilization Fund (\$61 million in FY 2015). The effect of this is reducing the state's deposit into the Stabilization Fund. In FY 2015, Senate also proposes the remainder of the transfer to the State Retiree Benefits Trust would come from unused appropriations for debt service. If that is not enough, the balance would come from the Master Tobacco Settlement funds deposited into the General Fund.

BUDGET BY CATEGORY AND SUBCATEGORY (millions)	FY 2014 Current	FY 2015 Governor	FY 2015 House	FY 2015 Senate
Education	7,258.4	7,504.6	7,494.7	7,506.3
Early Education & Care	515.8	545.8	531.9	552.0
Higher Education	1,115.4	1,168.8	1,180.5	1,148.9
K-12: Chapter 70 Aid	4,301.2	4,400.7	4,400.7	4,400.7
K-12: Non-Chapter 70 Aid	593.9	606.8	610.1	633.2
K-12: School Building	732.0	782.4	771.6	771.5
Environment & Recreation	189.3	197.8	196.3	200.0
Environment	85.2	94.1	89.5	89.0
Fish & Game	23.9	23.9	24.6	27.2
Parks & Recreation	80.2	79.8	82.3	83.8
Health Care	16,157.1	17,248.3	17,342.4	17,333.4
MassHealth (Medicaid) & Health Reform	13,569.6	14,602.0	14,674.0	14,655.1
Mental Health	707.8	712.4	729.1	731.8
Public Health	555.3	561.1	566.7	578.0
State Employee Health Insurance	1,324.4	1,372.9	1,372.7	1,368.4
Human Services	3,678.2	3,884.8	3,857.9	3,860.5
Child Welfare	787.4	819.0	819.3	822.7
Disability Services	1,533.9	1,716.4	1,707.1	1,707.3
Elder Services	235.4	253.9	254.8	248.6
Juvenile Justice	168.3	176.6	176.0	176.1
Transitional Assistance	778.1	737.1	728.5	721.2
Other Human Services	175.0	182.0	172.2	184.6
Infrastructure, Housing & Economic Development	2,129.2	2,129.8	2,097.5	2,120.2
Commercial Regulatory Entities	54.7	56.5	56.5	56.7
Economic Development	206.7	123.6	121.1	138.7
Housing	446.6	405.6	375.8	377.3
Transportation	1,421.3	1,544.1	1,544.1	1,547.5
Law & Public Safety	2,518.9	2,613.4	2,600.8	2,625.9
Courts & Legal Assistance	646.7	699.2	670.1	688.5
Law Enforcement	359.5	353.6	361.9	378.0
Prisons, Probation & Parole	1,316.0	1,361.7	1,365.6	1,353.1
Prosecutors	146.6	148.4	152.0	149.8
Other Law & Public Safety	50.2	50.4	51.2	56.5
Local Aid	987.8	950.3	977.5	984.3
General Local Aid	920.2	920.2	945.8	945.8
Other Local Aid	67.5	30.0	31.7	38.6
Other	4,626.5	4,884.0	4,863.7	4,858.1
Constitutional Officers	79.7	82.1	81.5	82.2
Debt Service	2,422.7	2,497.6	2,497.6	2,497.6
Executive & Legislative	71.0	72.9	73.1	72.9
Libraries	22.2	22.7	23.4	26.8
Pensions	1,630.0	1,793.0	1,793.0	1,793.0
Other	400.9	415.6	395.2	385.6
Total Budget	37,545.3	39,412.9	39,430.8	39,488.8

Note: MassBudget's budget total is higher than other commonly-presented budget totals. We make a number of adjustments in order to allow for more accurate across-year comparisons of budget totals. We include "pre-budget" transfers in our budget totals, which in FY 2015, adds approximately \$3.6 billion. We include 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 and to the State Retiree Benefits Trust (when designated). We also make a number of other adjustments to allow for more accurate across-year comparisons of totals.