

THE GOVERNOR'S FY 2015 BUDGET PROPOSAL FOR MASSHEALTH (MEDICAID) AND HEALTH REFORM PROGRAMS

BUDGET BRIEF
MARCH 2014

On January 22, the Governor released his budget proposal for the upcoming fiscal year (FY) 2015, which begins on July 1, 2014. The Governor's budget totals approximately \$39.4 billion in spending, \$14.6 billion of which is designated for the state's Medicaid program (MassHealth) and other publicly subsidized and related health care programs.¹

The FY 2015 budget covers the first full year of implementation of the federal Affordable Care Act (ACA). The ACA brings significant new federal revenue to the Commonwealth, as evidenced in the budget for MassHealth programs and the Health Connector. Of the \$14.6 billion total for health care spending, the Governor's budget includes \$13.6 billion (see chart below) for MassHealth coverage and for subsidized coverage provided through the Health Connector (ConnectorCare). At first glance, this represents a \$1.04 billion, or 8.2 percent, increase in budgeted spending, up from \$12.6 billion in FY 2014. However, with the implementation of the ACA, much of this increased spending will be fully paid for by increased revenue from the federal government.

The ACA provides federal Medicaid reimbursement for new populations who became eligible for the MassHealth program in calendar year 2014, and also provides an enhanced level of reimbursement for some MassHealth members who were previously eligible for subsidized coverage. It also reduces spending in the 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. This new federal Medicaid reimbursement substantially reduces the cost to the state of the health care expansions. Taking into account expanded federal Medicaid reimbursements in FY 2015, the net cost to the state of the \$13.6 billion in the Governor's budget proposal is \$6.9 billion. This is an increase of \$380.6 million over the net cost in FY 2014 of these programs, meaning that net state spending on these programs is expected to increase by 5.9 percent (see chart). Federal revenues generated by the enhanced federal reimbursement rate under the ACA will bring in an additional \$138.7 million beyond what normally would have been generated.

FY 2015 BUDGET SUMMARY

The Governor's FY 2015 \$14.6 billion health care budget includes a total of \$13.7 billion for the programmatic and administrative costs of the expanded MassHealth program, as well as \$144.3 million in cigarette tax revenue directed to the Commonwealth Care Trust Fund to pay for the new ConnectorCare program. Additional funding supports the Prescription Advantage program for elders, and information technology and health care finance. There is also \$622.3 million directed to special trust funds to support payments to hospitals that care for low-income patients, as well as \$8.2 million to a trust to support expanded health information technology (see chart on next page).

MASSHEALTH AND HEALTH CONNECTOR (DOLLARS)

	FY 2014 Estimated	FY 2015 Proposed	Increase (Decrease)	
MassHealth Program Spending	12,113,435,972	13,499,021,275	1,385,585,303	11.4%
Health Connector Spending	491,346,393	144,268,172	(347,078,221)	-70.6%
Total Spending	12,604,782,365	13,643,289,447	1,038,507,082	8.2%
Federal Revenue	6,129,913,276	6,787,828,561	657,915,285	10.7%
State Spending Net of Federal Revenue	6,474,869,089	6,855,460,886	380,591,797	5.9%

THE BUDGETARY IMPACT OF THE AFFORDABLE CARE ACT AND EXPANDED MASSHEALTH

With the implementation of the ACA, there are approximately 211,000 people newly eligible for MassHealth: approximately 103,000 people moving from Commonwealth Care, 2,000 moving from the Medical Security Program, and 106,000 newly moving into coverage. Most of these people will be enrolling in MassHealth over the course of FY 2014, with 20,000 estimated to enroll during FY 2015. By the end of FY 2015, the Governor estimates that close to 1.7 million residents of Massachusetts will receive MassHealth coverage, up from 1.5 million in FY 2014, an increase of just under 10 percent.

Because MassHealth is a program jointly funded by the state and federal governments, expanded enrollment comes with an increase in federal

¹ This total includes line item appropriations, operating transfers, and direct spending from statutorily designated taxes. See MassHealth and Health Reform Appropriations listing at the end of this brief.

The authors would like to thank staff from the Executive Office for Administration and Finance (Kimberly Haddad, Anna Freedman, Kristen Jefferies, and Tim Waitkevitch), from the Office of Medicaid (Mohamed Sesay and Rick Wilson), and from the Health Connector (Ashley Hague, Daniel Apicella, and Kari Miller) for providing a budget briefing and reviewing a draft of this document.

MASSHEALTH AND HEALTH REFORM BUDGET SUMMARY (DOLLARS)

	FY 2014 Current Appropriations*	FY 2014 Estimated Spending	FY 2015 Governor
MassHealth Programs and Administration			
MassHealth Programs	12,113,435,972	12,113,435,972	13,499,021,275
MassHealth Administration**	99,435,854	99,435,855	157,174,766
MassHealth Subtotal	12,212,871,826	12,212,871,827	13,656,196,041
Health Connector			
General Fund Transfer to the Commonwealth Care Trust	340,078,633	340,078,633	0
Tobacco Tax Transfer to the Commonwealth Care Trust	151,267,760	151,267,760	144,268,172
Health Connector Subtotal	491,346,393	491,346,393	144,268,172
Prescription Advantage	15,969,821	16,988,821	16,213,523
Center for Health Information and Analysis and Other Health Finance***	35,462,824	35,413,130	32,567,859
EOHHS Information and Technology	98,348,924	104,621,424	108,718,835
Transfers to Other Trust Funds			
Delivery System Transformation Initiatives Trust Fund	93,449,470	93,449,470	210,261,307
Medical Assistance Trust Fund	568,025,000	568,025,000	412,000,000
Health Information Technology Trust Fund	1,125,000	1,125,000	8,153,272
Transfers to Trust Funds Subtotal	662,599,470	662,599,470	630,414,579
Total Spending	13,516,599,257	13,523,841,065	14,588,379,009
State Budget Total****	37,288,811,849	38,132,177,504	39,399,455,947

*FY 2014 Current Appropriations represent spending approved in the FY 2014 General Appropriations Act and supplemental spending approved through January 22, 2014.

**MassHealth Administration includes line items funding auditing, operations, and payment reform activities, as well as the main administrative line item (see chart on page 6 for more detail). In FY15, funding includes \$60 million in administrative costs that were not previously authorized through a line item appropriation. These are not new costs.

***The Center for Health Information and Analysis is almost entirely supported by assessments.

****State Budget Total includes all line item appropriations, operating transfers, and direct spending from statutorily designated taxes, as well as adjustments to account for municipal participation in the Group Insurance Commission and tuition retained by state universities and colleges to allow for more accurate year-to-year comparisons.

revenue to the state. While traditionally each additional MassHealth member brings in federal reimbursement of roughly 50 percent, under the ACA the costs for some of the new members will be federally reimbursed at rates of 75 to 100 percent.

The budgetary impact of this increased reimbursement is significant. If the Commonwealth were to receive a federal reimbursement rate of only 50 percent for all of its MassHealth and Health Connector spending, the Commonwealth would have received \$519.3 million more in federal revenue in FY 2015 than in FY 2014. Instead, the Commonwealth is expected to receive \$657.9 million more, an additional \$138.7 million.

It is important to note that when comparing FY 2014 estimated spending and appropriations with the budget proposal for FY 2015, the FY 2014 budget includes only partial-year funding for the ACA expansion population, while FY 2015 includes full-year spending on this population. In particular, in FY 2015 there will be a full year's worth of enhanced federal revenues, which will offset much of the increased spending associated with the MassHealth expansion, and there will also be reduced spending by the Connector as ConnectorCare replaces Commonwealth Care for the full year.

ACA IMPLEMENTATION AND MASSHEALTH EXPANSION

The FY 2015 budget reflects the ACA changes in Medicaid, in part by consolidating some MassHealth programs into an expanded MassHealth Standard program and in part by creating a new program called MassHealth CarePlus. These program shifts began January 1, 2014, and will continue into FY 2015. They are summarized below and then explained in more detail.

- Expansion of the **MassHealth Standard** program to:
 - Approximately 7,800 people formerly in MassHealth Basic or MassHealth Essential
 - Approximately 4,500 people previously eligible for the Healthy Start Program
 - Approximately 30,000 19 and 20 year olds, including 17,000 who were previously eligible for other programs and 13,000 who were not receiving subsidized coverage at all.
- Expansion of MassHealth (Medicaid) coverage to include all adults ages 21-64 with incomes up to 133 percent of the federal poverty level (FPL). Most of these people will go into the new **MassHealth CarePlus** program, including many who were previously insured through MassHealth Basic, MassHealth Essential, or Commonwealth Care. This total will include an estimated 2,800 lawfully present immigrants who previously received Commonwealth Care.

- The shift of many current Commonwealth Care participants not eligible for expanded MassHealth coverage into a new subsidized “state wrap” program known as **ConnectorCare**, administered by the Health Connector, which provides benefits and cost-sharing subsidies similar to those previously provided under Commonwealth Care.
- Creation of the **Small Business Employee Premium Assistance** program for adults with incomes up to 300 percent FPL who are ineligible for MassHealth and also ineligible for advanced premium tax credits through the Health Connector.
- The end of the **Medical Security Program** for people receiving unemployment insurance. The unemployed may now be eligible for MassHealth, ConnectorCare, or advanced premium tax credits through the federal ACA, depending on income.

MassHealth CarePlus

The Governor’s budget includes \$1.7 billion in line item 4000-0940, called “ACA Expansion Populations,” largely to fund the MassHealth CarePlus program. The Administration estimates that federal reimbursements for the spending on this expanded program will be close to \$1.4 billion.

MassHealth CarePlus is the new program designed to cover low-income adults 21 to 64 years old whose income is at or below 133 percent FPL (approximately \$15,500 for an individual) and who do not otherwise qualify for the MassHealth Standard program. This program began in January 2014, so the Governor’s FY 2015 budget supports a full year of coverage for this program.

Many of the people eligible for the new MassHealth CarePlus program were previously covered by MassHealth Essential, MassHealth Basic, Commonwealth Care, or the Medical Security Plan. Some people who were previously uninsured will also now be covered by MassHealth CarePlus. The benefits for this program are slightly more limited than those provided by MassHealth Standard. Specifically, MassHealth CarePlus does not cover day habilitation programs, personal care, private duty nursing, or long-term nursing facility services.

ConnectorCare and the Health Connector

During FY 2014, as part of the implementation of the ACA, the Commonwealth will be shifting from the Commonwealth Care program to a new program called ConnectorCare. The Governor’s budget proposal estimates that in FY 2015 the Commonwealth will spend approximately \$235.4 million for the ConnectorCare program. ConnectorCare was created to ensure affordable coverage for people previously covered by the state’s Commonwealth Care health insurance program and uses state funds to “wrap” the federal tax credits and cost-sharing subsidies provided through the ACA for this population, further subsidizing the costs of health insurance. ConnectorCare plans are a specific subset of health insurance plans with relatively low monthly premiums and out-of-pocket costs for people with incomes at or below 300 percent FPL (\$35,000 for an individual or \$71,600 for a family of four). The Administration estimates that approximately 145,000 persons will participate in the ConnectorCare program, including 35,000 legally present immigrants not eligible for MassHealth.

The Governor’s budget directs \$144.3 million of cigarette tax revenue directly into the Commonwealth Care Trust Fund to support the ConnectorCare program and other operations of the Health Connector. This is a substantial decrease from the \$491.3 million directed to the fund in FY 2014.

In FY 2015, the Governor anticipates \$15 million in revenue from individual tax penalties for nonparticipation in health insurance coverage (see chart below). In addition, the Governor’s budget proposal assumes \$139 million in revenue from the Employer Medical Assistance Contribution, which replaces the employer contributions that used to support health insurance for the unemployed under the now-discontinued Medical Security Program.

COMMONWEALTH CARE TRUST FUND (DOLLARS)

	FY 2014 Projected as of 1/22/14	FY 2015 Governor
SPENDING AND OTHER USES		
Commonwealth Care	538,301,067	0
ConnectorCare	61,219,639	235,437,266
Health Connector Administration and Operations	13,314,953	15,300,000
Costs Associated with Risk Sharing	18,168,589	15,000,014
Patient-Centered Medical Home	500,000	0
Wellness Subsidy	0	2,530,892
Transfer to Health Safety Net Trust Fund	30,000,000	30,000,000
Total Spending and Other Uses	661,504,248	298,268,172
REVENUE AND OTHER SOURCES		
Cigarette Tax Revenue	151,267,760	144,268,172
Health Coverage Tax Penalty Assessment	15,000,000	15,000,000
Employer Medical Assistance Contribution	94,000,000	139,000,000
Transfer from Medical Security Trust Fund	61,157,855	0
Subtotal Revenue	321,425,615	298,268,172
Transfer from General Fund	340,078,633	0
Total Revenue and Other Sources	661,504,248	298,268,172

Anyone who is a lawfully present resident of Massachusetts (and who is not in prison) is eligible to purchase health insurance through the Massachusetts Health Connector. For people whose incomes are below 400 percent FPL (\$46,700 annually for an individual or \$95,400 annually for a family of four) and who are not eligible for other “minimum essential coverage,” federal premium tax credits are available to lower the cost of health insurance. These tax credits can be taken in advance based on estimated annual income and sent directly to the health insurance company. Federal cost sharing reduction subsidies payable directly to the health plans are also available for those up to 250 percent FPL. None of these direct federal payments are reflected in the state budget.

The Commonwealth needs to fund only the “wrap” portion of the coverage provided through the Health Connector, as the federal tax credits and federal cost sharing subsidies cover the bulk of the costs for this population. Because of this cost shift, the Commonwealth’s budgeted

spending for the Health Connector program drops significantly between FY 2014 and FY 2015.

Health Safety Net

In spite of Massachusetts' nation-leading efforts to insure its residents, there remains an estimated 3 percent of the population who do not have health insurance. Some share of these residents are simply not eligible for any of the publicly subsidized health insurance programs, some of them are not yet insured, and others are uninsured for other reasons. For these people, the Health Safety Net remains essential. The Health Safety Net Trust Fund reimburses hospitals and community health centers for a portion of the cost of providing health services to uninsured and underinsured patients, using revenue received from an assessment on hospitals and insurers as well as a transfer from the Commonwealth Care Trust Fund (CCTF). The assessment is defined in state statute to yield \$320 million. The Governor's budget includes a transfer of \$30 million from the CCTF, similar to the level in previous years, as well as \$70 million from the Medical Assistance Trust Fund. The Administration estimates that the difference between the costs of uncompensated care and the amount of funding available to reimburse hospitals for that care — often referred to as the "shortfall" — will drop in FY 2015 to \$34 million, down from \$101 million in FY 2014.

MassHealth Small Business Employee Premium Assistance

The Governor's budget includes \$30.9 million for the **MassHealth Small Business Employee Premium Assistance** program to provide premium assistance to approximately 1,800 members. (This line item replaces the old Premium Assistance and Insurance Partnership line item, since that program was ended as part of ACA implementation.)

Prescription Advantage

The Governor's budget includes \$16.2 million for the **Prescription Advantage** program, a slight increase in funding over the total for FY 2014. (The Administration anticipates supplemental FY 2014 funding for this program, which would result in the FY 2015 budget proposal being lower than FY 2014 spending.) This program is a payment-assistance program for low-income elders and certain disabled younger adults. It reduces co-pays and helps fill a gap created by the "doughnut hole" in Medicare prescription drug coverage. (The ACA is expected to close the "doughnut hole" completely by 2020.)

Funding for Adults with Traumatic Brain Injury

The Governor's FY 2015 budget proposal includes \$34.3 million in a new separate line item to fund community supports for adults with brain injuries, shifted from funding previously in the MassHealth Fee-for-Service line item. In 2008, a lawsuit settlement (*Hutchinson v. Patrick*) determined that close to 1,900 persons with brain injuries living in nursing or other long-term-care facilities were entitled to move to community residences. The state was also directed to develop more comprehensive community-based supports for this population. In the summer of 2013, the courts determined that the implementation of this settlement agreement had been hampered by the Commonwealth's inability to obtain federal grant funding for these community-based services. The state will therefore use Money Follows the Person and other Medicaid waiver programs to provide supports for this population, which now includes

approximately 1,100 Medicaid-eligible people with brain injuries who are living in nursing or rehabilitation facilities.

Payments for Safety Net Hospitals

The Governor's budget proposal includes funding for two trust funds that provide grants to hospitals with a high share of patients who either are uninsured or have publicly funded health insurance.

- \$412 million to the **Medical Assistance Trust Fund** for \$584 million in payments to the Cambridge Health Alliance, the Boston Medical Center, and the University of Massachusetts Medical Center. The fund will be reimbursed by \$172 million in transfers from the hospitals and \$292 million in federal reimbursement.
- \$210.3 million to the **Delivery System Transformation Initiative Trust Fund** for payments to seven hospitals to support investments to promote delivery system reforms (in Boston, Cambridge, Holyoke, Lawrence, Springfield, and Brockton). This funding will be reimbursed in part by a transfer from the Cambridge Health Alliance and in part by the federal government.

Other Health Care Spending and Health Care Finance

The Governor's FY 2015 budget for health care administration and finance supports the recent reorganization of health care oversight in the Commonwealth. Funding includes \$32.6 million for the Center for Health Information and Analysis and other health care finance activities, as well as \$108.7 million for information and technology costs within the Executive Office, most of which focus on the operations of the MassHealth program. As with other MassHealth costs, the federal government provides reimbursement for a share of this spending. The operations of the Center for Health Information and Analysis are funded through hospital and other assessments.

The Governor's budget includes \$60 million in a new line item for retained revenue associated with **EOHHS Contingency Contracts** within the MassHealth administrative funding totals. In prior years, this funding was not reflected in the state budget. Although this new line item seems to increase total MassHealth administrative spending by \$60 million, it is fully funded by federal revenue and program-integrity-related collections associated with contracts awarded to entities, such as the University of Massachusetts Medical School, that assist in the administration and operations of the MassHealth program. There is no new net cost to the Commonwealth for this spending.

The Administration expects to continue to expand its efforts in program integrity within the MassHealth programs, and the Governor's budget maintains operational funding for these initiatives.

Accounting for Enhanced Federal Revenue

The Administration expects to realize \$352.4 million in "enhanced" federal revenue for residents who were in subsidized programs prior to ACA implementation. Under the Governor's budget proposal, this new revenue would be deposited into a new **Health Insurance Expansion Fund**. Spending from this new fund would be split between the ACA expansion population and the MassHealth Small Business Employee Premium Assistance program.

SAVINGS AND INVESTMENTS IN THE GOVERNOR'S FY 2015 BUDGET

There are a few important programmatic assumptions built into the Governor's budget proposal. Most of these assumptions affect the timing and amount of funding available for health care providers, but there are two important changes affecting MassHealth.

Dental Benefits

The Governor's budget includes continued funding for coverage of adult dental fillings, a benefit that is expected to be restored in FY 2014 and that is expected to cost approximately \$33.6 million in FY 2015. The Governor's budget also includes \$8 million in funding to cover adult dentures for members, a benefit that is expected to start in January 2015. After accounting for reimbursement from the federal government, these benefits cost \$16.8 million and \$4 million respectively. The Administration estimates that close to 900,000 MassHealth members aged 21 and over will gain coverage for fillings and dentures.

Rate Increases

The Governor's budget also incorporates increases in rates for a variety of health care providers.

- 2 percent increase in capitation rates for MassHealth managed care organizations (\$80.3 million increase, or \$30.3 million in state funds net of federal revenue, some of which would come in at an "enhanced" reimbursement rate)
- 2 percent increase in capitation rates for the Massachusetts Behavioral Health Partnership (\$8.9 million increase, or \$4.5 million in state funds net of federal revenue)
- Rate adjustments for MassHealth providers paid on a fee-for-service basis as determined through MassHealth's rate review process (\$23.9 million increase, or \$11.9 million in state funds net of federal revenue)
- 2 percent increase in rates to acute-care hospitals (\$16.9 million increase, or \$8.4 million in state funds net of federal revenue)

Not all providers, however, will receive rate increases in the Governor's budget proposal. The budget proposes level funding for chronic disease and rehabilitation hospitals, and it reduces the nursing facility rate adjustment from \$27.7 million in FY 2014 to \$19.7 million in FY 2015, based on anticipated declines in nursing home admissions and the Administration's stated commitment to "Community First" principles, which favor community-based placements over nursing homes. Similarly, the rate add-on for hospitals that serve a disproportionate share of low-income residents ("DSH hospitals") was 10 percent for inpatient care in FY 2014 and will drop to 6 percent in FY 2015. The DSH hospital rate add-on for outpatient care was 5 percent in FY 2014 and will drop to 1 percent in FY 2015.

Cash Management

In addition to rate adjustments, the Governor's budget also includes "savings" from cash management strategies. The Administration plans to delay certain capitation payments due in June 2015 to July 2015, consistent with cash management strategies in prior fiscal years. This will move those payments from the FY 2015 budget into the FY 2016 budget, reducing the FY 2015 MassHealth budget by \$127 million. In addition, the Administration expects to save an additional \$26 million by shifting the timing of awarding infrastructure capacity building grants to be consistent with prior fiscal years. By postponing these payments, however, the state also delays the receipt of federal revenue, so the net budget impact of the delayed payments is a state savings of \$47.5 million in FY 2015.

MASSHEALTH AND HEALTH REFORM APPROPRIATIONS (DOLLARS)		FY 2014 Current Appropriations*	FY 2014 Estimated Spending	FY 2015 Governor
MassHealth Programs and Administration**				
4000-0300	Executive Office of Health and Human Services and MassHealth Administration (A)	91,785,813	92,085,813	89,758,100
4000-0301	MassHealth Auditing and Utilization Reviews (A)	4,416,519	4,416,520	4,425,793
4000-0309	MassHealth Field Auditing Taskforce (A)	300,000	0	0
4000-0321	EOHHS Contingency Contracts Retained Revenue (A)	0	0	60,000,000
4000-1602	MassHealth Operations (A)	2,083,756	2,083,756	2,117,904
4000-1604	Health Care System Reform (A)	849,766	849,766	872,969
4000-0320	MassHealth Recoveries Retained Revenue	225,000,000	225,000,000	225,000,000
4000-0430	MassHealth CommonHealth	91,074,613	73,766,048	111,115,925
4000-0500	MassHealth Managed Care	4,500,411,804	4,456,036,464	4,792,819,941
4000-0600	MassHealth Senior Care	2,853,835,505	2,908,122,947	3,179,589,454
4000-0640	MassHealth Nursing Home Supplemental Rates	319,300,000	319,300,000	298,600,000
4000-0700	MassHealth Fee-for-Service Coverage	2,212,377,039	2,160,941,377	2,366,012,322
4000-0870	MassHealth Basic Coverage	180,437,109	161,848,020	0
4000-0875	MassHealth Breast and Cervical Cancer Treatment	5,725,199	5,725,199	5,725,199
4000-0880	MassHealth Family Assistance	222,766,943	221,138,845	204,795,301
4000-0885	Small Business Employee Premium Assistance	0	0	30,877,115
4000-0890	MassHealth Premium Assistance and Insurance Partnership	30,877,115	30,877,115	0
4000-0895	Healthy Start Program	14,439,991	14,439,991	0
4000-0940	ACA Expansion Populations	448,000,379	470,668,500	1,702,696,743
4000-0950	Children's Behavioral Health Initiative	203,200,101	203,000,000	207,893,295
4000-0990	Children's Medical Security Plan	13,214,180	13,214,180	13,214,180
4000-1400	MassHealth HIV Plan	18,744,723	19,744,723	23,693,668
4000-1405	MassHealth Essential	489,878,244	544,459,536	0
4000-1420	Medicare Part D Phased Down Contribution	284,153,027	285,153,027	302,670,132
4000-1425	Hutchinson Settlement	0	0	34,318,000
Commonwealth Care Trust Fund***				
T0000660	Commonwealth Care Trust Fund (cigarette tax)	151,267,760	151,267,760	144,268,172
1595-5819	Commonwealth Care Trust Fund	340,078,633	340,078,633	0
Transfers to Other Trust Funds***				
1595-1067	Delivery System Transformation Initiatives Trust	93,449,470	93,449,470	210,261,307
1595-1068	Medical Assistance Trust Fund	568,025,000	568,025,000	412,000,000
1595-1069	Health Information Technology Trust Fund	1,125,000	1,125,000	8,153,272
Center for Health Information and Analysis and Other Health Finance				
1599-2004	Health Care Cost Containment Reserve	695,000	645,306	0
4000-0265	Primary Care Workforce	3,000,000	3,000,000	0
4100-0060	Center for Health Information and Analysis	26,667,824	26,667,824	27,467,859
4100-0061	All Payer Claims Database Retained Revenue	4,000,000	4,000,000	4,000,000
7006-0029	Health Care Access Bureau Assessment	1,100,000	1,100,000	1,100,000
Prescription Advantage				
9110-1455	Prescription Advantage	15,969,821	16,988,821	16,213,523
Information Technology				
4000-1700	Health and Human Services Information Technology Costs	98,348,924	104,621,424	108,718,835
TOTAL		13,516,599,257	13,523,841,065	14,588,379,009

*FY 2014 Current Appropriations represent spending approved in the FY 2014 General Appropriations Act and supplemental spending approved through January 22, 2014. FY 2014 Estimated Spending reflects the Administration's expectations (as of January 2014) about actual final FY 2014 expenditures.

**In these categories (A) denotes line items that fund MassHealth administration costs.

***Funding for trust funds reflects operating transfers made from the General Fund into each fund and not actual spending from the fund.