

# MASSHEALTH AND HEALTH REFORM FUNDING IN THE FY 2014 GENERAL APPROPRIATIONS ACT

BUDGET BRIEF  
AUGUST 2013

On June 30, 2013, the legislative Conference Committee charged with reconciling the House and Senate budget proposals released a final version of the Fiscal Year (FY) 2014 budget, which the legislature approved the following day. The Governor signed the budget on July 12, vetoing some provisions; the legislature overrode many of these vetoes. Separate transportation legislation passed later in July contains additional funding for the budget, including an increase in the tobacco tax, a portion of which will go to the Commonwealth Care Trust Fund.

The approved FY 2014 budget, or General Appropriations Act (GAA), contains a total of \$13.32 billion in funding for MassHealth and other programs that provide health care for low- and moderate-income residents of Massachusetts, an increase of 4.7 percent over current FY 2013 appropriations. The change from FY 2013 to FY 2014 reflects the impact of two sets of factors:

- Implementation of the federal Affordable Care Act (ACA), which will change the structure of coverage programs and bring new federal revenue to the state, and
- New health care spending, chiefly for provider rate increases, which is balanced by various savings assumptions.

For the most part, the budget adopts the funding provisions and appropriation levels the Governor initially proposed in his House 1 budget last January. Differences in funding levels between the two budgets are largely a result of technical differences concerning the timing of payments and use of off-budget funds, although they also reflect some policy differences, particularly in regard to restoration of dental coverage and rate increases for hospitals and nursing homes.

## ACA IMPLEMENTATION: MASSHEALTH EXPANSION AND COMMONWEALTH CARE

Funding for MassHealth and related programs in the GAA reflects changes that will occur when central provisions of the federal Affordable Care Act (ACA) take effect in January 2014, midway through the state fiscal year. (Separate legislation necessary to implement the ACA in Massachusetts, Chapter 35 of the Acts of 2013, was approved shortly before passage of the budget.) ACA implementation will lead to an expansion of the MassHealth program and the creation of Qualified Health Plans (QHPs) sold through the Health Connector. The Commonwealth Care program, which provides health coverage for low-income adults who are not eligible for MassHealth, will end, as will some smaller public health coverage programs. Current enrollees in these programs will either move

### MASSHEALTH AND HEALTH REFORM (MILLIONS OF DOLLARS)

		FY 2013 Current Appropriations*	FY 2014 House 1	FY 2014 General Appropriations Act
<b>MassHealth (Medicaid)</b>	MassHealth Programs	10,869.94	11,808.17	11,649.37
	MassHealth ACA Expansion	0.00	460.91	448.00
	MassHealth Administration**	92.63	99.40	99.14
	<b>MassHealth Subtotal</b>	<b>10,962.57</b>	<b>12,368.48</b>	<b>12,196.51</b>
<b>Commonwealth Care Trust Fund</b>	General Fund Transfer***	740.27	470.64	340.08
	Tobacco Tax Transfer	120.00	120.00	151.27
	<b>CCTF Subtotal</b>	<b>860.27</b>	<b>590.64</b>	<b>491.35</b>
<b>Transfers to Other Trust Funds</b>	Delivery System Transformation Initiatives Trust Fund	186.91	93.45	93.45
	Medical Assistance Trust Fund	565.01	392.00	394.00
	Health Insurance Technology Trust Fund	0.00	1.13	1.13
<b>Other Health Finance &amp; Safety Net Funding</b>	Center for Health Information and Analysis & Other Health Finance	38.53	29.90	31.77
	Prescription Advantage	17.93	16.81	15.97
	HHS Information Technology	91.92	106.12	98.35
<b>Total Spending</b>		<b>12,723.13</b>	<b>13,598.52</b>	<b>13,322.52</b>
<b>State Budget Total****</b>		<b>35,456.52</b>	<b>37,521.84</b>	<b>36,909.06</b>

\*FY 2013 Current Appropriations represent spending approved in the FY 2013 General Appropriations Act, supplemental spending approved through July 11, 2013, and 9C spending reductions announced in December 2012.

\*\*MassHealth Administration includes line items funding auditing, operations, and payment reform activities, as well as the main administrative line item (see Appendix for more detail).

\*\*\*In FY 2014 the General Fund Transfer will be supplemented by \$94.0 million from a new source of off-budget revenue (see discussion on p. 2).

\*\*\*\*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; these adjustments allow for more accurate year-to-year comparisons.

to a new MassHealth program called CarePlus or be eligible for federal tax credits and cost-sharing subsidies for QHPs, depending on income level and immigration status.

Adults who are currently enrolled in some MassHealth programs that provide more limited benefits, such as MassHealth Basic and Essential, will move to the new CarePlus plan. The state will receive enhanced federal revenue for adults who are newly eligible for MassHealth, and will realize savings as some people transition from state programs to QHPs; together, savings and new federal revenue are expected to yield about \$200 million in FY 2014 (for more detail on the changes in eligibility and population shifts among programs see [The Governor's FY 2014 House 1 Budget Proposal](#) released by MMPI in February 2013). These changes are reflected in the budget's creation of a new line item, changes in budget transfers to the Commonwealth Care Trust Fund, and inclusion of statutory changes to two employer assessments that support health coverage programs.

#### ACA Expansion Populations (4000-0940)

<i>(Millions of Dollars)</i>	<b>House 1</b>	<b>GAA</b>	<b>GAA-H1</b>
ACA Expansion (4000-0940)	460.91	448.00	-12.91

The FY 2014 budget follows the Governor in creating a new line item that will fund the incremental costs of coverage for people who move to CarePlus from other MassHealth coverage plans as well as the costs for those who are newly eligible for CarePlus. The Governor's House 1 appropriation for this line item also included nearly \$24 million in funding to pay for four proposals: standardization of MassHealth benefits for pregnant women, extension of new ACA income eligibility rules to disabled adults, extension of coverage terminations to the end of the month, and continued MassHealth coverage for a small group of legally present immigrants who will not be eligible for federal reimbursement for their coverage. The final appropriation for this line item appears to eliminate the funding amounts associated with the latter two provisions; however, it may be possible to fund these activities within the broader MassHealth budget.

#### Commonwealth Care Trust Fund

<i>(Millions of Dollars)</i>	<b>House 1</b>	<b>GAA</b>	<b>GAA-H1</b>
General Fund Transfer	470.6	340.1	-130.6
Tobacco Tax Transfer	120.0	151.3	31.3
Employer Contribution	0.0	94.0	94.0
<b>Total</b>	<b>590.64</b>	<b>585.35</b>	<b>-5.29</b>

The Commonwealth Care plan provides subsidized health coverage for about 200,000 low-income people who are not eligible for MassHealth. It is funded through the Commonwealth Care Trust Fund (CCTF), which receives a regular transfer from the General Fund, a portion of the state tobacco tax, and revenue from penalties on some employers that do not provide health coverage and individuals who do not purchase affordable coverage. When the Commonwealth Care program ends in December 2013, about half of its current enrollees will transition to MassHealth, and the remaining half—those with incomes from 138 to 300 percent of the Federal Poverty Level (FPL) and legal immigrants with incomes

of 0 to 300 percent FPL—will be eligible for QHPs that are subsidized through federal tax credits. (Individuals with incomes between 300 and 400 percent FPL not currently eligible for Commonwealth Care will also be eligible for tax credits.) In order to maintain the affordability of this coverage at the same levels as the current Commonwealth Care program, the state will provide “wrap” funding for people with incomes up to 300 percent FPL to further reduce premium costs and cost sharing.

Commonwealth Care costs for the first half of the fiscal year and the costs of wrap coverage for the second half of the fiscal year will continue to be funded from the CCTF. Lower overall costs and increased tobacco tax revenue from an increase in the tobacco tax mean the transfer from the General Fund will drop relative to previous years (see table on page 1). The GAA also assumes that the current employer assessment will end but that \$94.0 million in revenue from a separate employer assessment (see below) will be deposited directly in the CCTF, instead of moving through the General Fund, as in the Governor's budget. The GAA also assumes that about \$3.0 million in FY 2013 funds will carry over for use in FY 2014 and that costs for restoration of dental coverage will be lower than the amount the Governor proposed, since the GAA does not include a full restoration (see page 3). These differences explain the slight difference in CCTF funding.

#### Medical Security Program and Employer Assessments

The FY 2014 GAA includes the Governor's proposal to repeal the health-related employer assessment known as the Fair Share Contribution, created in the 2006 Massachusetts health reform law. The expectation was that it would be replaced by a federal penalty under the ACA. (Following passage of the budget, the federal government announced that the federal penalty would be delayed by a year, but the Governor did not veto the repeal of the state penalty, which took effect July 1, 2013.) The budget also repurposes a separate employer assessment that currently funds the Medical Security Program (MSP), which will end as its enrollees move to QHPs or MassHealth; it renames the assessment and directs revenue from it into the CCTF in the second half of the fiscal year (see table on left).

#### NEW SPENDING AND SAVINGS IN MASSHEALTH PROGRAMS

Most MassHealth programs—and most MassHealth members—will remain unaffected by ACA coverage changes, although some federal provisions may help support existing state efforts to better coordinate care and streamline eligibility processes for members. As in past years, in FY 2014 the appropriation levels for these programs reflect a mix of savings strategies and targeted spending increases.

#### Rate Increases and Other New Spending Initiatives

Nearly all of these new investments—or in some cases, restoration of funds cut in previous years—and many of the savings are contained in the Fee-for-Service and Nursing Home Supplemental Rates line items:

<i>(Millions of Dollars)</i>	<b>House 1</b>	<b>GAA</b>	<b>GAA-H1</b>
Fee-for-Service (4000-0700)	2,247.8	2,196.3	-51.5
NH Supp Rates (4000-0640)	298.6	319.3	20.7
<b>Total</b>	<b>2,546.43</b>	<b>2,515.62</b>	<b>-30.81</b>

## Savings

The FY 2014 GAA appropriation for the Fee-for-Service line item (4000-0700) appears to be based on the same savings assumptions that the Governor's budget proposed. These include savings of \$46.8 million from a mix of initiatives that included prior authorizations of dental crowns, payment of the amalgam filling rate for all dental fillings, use of predictive modeling and other program integrity activities, and operational efficiencies such as faster processing of eligibility redeterminations in order to identify and disenroll ineligible individuals. The budget also assumes additional savings from shifting the timing of some payments.

## Investments

While the GAA includes many of the new spending initiatives proposed by the Governor, it funds some of them at different levels, and it also omits some proposals and adds others. These differences account for most of the difference between the House 1 and final GAA appropriation levels for the two line items (the balance reflects updated assumptions about utilization, cost growth, and timing of payments).

Investments			
(Millions of Dollars)	House 1	GAA	GAA-H1
Dental Restoration	68.8	11.2	-57.6
Base Hospital Rates	31.4	31.4	0.0
Pediatric Rate Supplements	12.8	13.0	0.2
ICB Grants	11.5	8.5	-3.0
Critical Access Hospitals	2.4	2.4	0.0
DSH Rate Increases	0.0	26.0	26.0
Primary Care Pay Reform	10.0	0.0	-10.0
Nursing Home Rates	0.0	20.7	20.7

• **Restoration of Dental Care** — The budget earmarks \$17.2 million for a partial restoration of adult dental benefits that were eliminated in 2010. Of this amount, \$6.0 million continues funding for coverage of fillings in front teeth, which was included in last year's budget. The balance of \$11.2 million represents the increase necessary to cover fillings in all teeth for approximately the second half of the fiscal year (line item language requires MassHealth to report to the legislature concerning the exact date of restoration). In contrast, the Governor proposed an increase of \$68.8 million that would have allowed restoration of all dental benefits, and so the GAA reflects a reduction of \$57.6 million relative to the Governor's budget.

• **Base Hospital Rates** — As in the Governor's budget, the FY 2014 GAA includes \$51.4 million for an increase in base hospital rates and rate increases for hospitals that agree to use alternative payment methodologies, in accordance with the 2012 Chapter 224 cost-control law. Of this amount, \$20.0 million will come from the Healthcare Payment Reform Trust Fund, which is expected to receive revenue from casino license fees and assessments on certain health providers, and the remaining \$31.4 million is contained in the budget appropriation.

• **Supplemental Rates for Pediatric Care** — The FY 2014 budget earmarks \$14.8 million for rate supplements to pediatric hospitals that serve high-risk patients. While this is an increase of \$12.8 over

expected FY 2013 spending for this purpose, it essentially represents a restoration of funds that were initially allocated in FY 2013 but then cut during mid-year budget reductions. The budget also includes a \$200,000 earmark, added during legislative budget debate, for supplemental payments for neonatal intensive care unit services in another hospital (the earmark language appears in line item 4000-0300, but the funding is contained in 4000-0700).

• **Infrastructure and Capacity Building Grants** — The FY 2014 GAA includes \$23.0 million for Infrastructure and Capacity Building (ICB) grants to support activities to improve health delivery and payment systems. This amount represents an increase of \$8.5 million over FY 2013 spending, but as in the case of the supplemental pediatric rates, it simply restores funding that was cut during FY 2013. The GAA funding level for ICB grants is \$3.0 million lower than the \$11.5 million increase proposed in House 1.

• **Critical Access Hospitals** — Like House 1, the GAA provides a \$2.4 million increase in funding for higher rates for hospitals that are deemed Critical Access Hospitals, in accordance with Chapter 224. These hospitals typically operate in areas with no other nearby hospitals.

• **Rate Increases for Disproportionate Share Hospitals** — The FY 2014 GAA earmarks \$13.7 million for rate increases for inpatient services and \$12.3 million for outpatient rate increases for disproportionate share hospitals—hospitals that rely heavily on government payments. In addition to this budgeted funding, Section 211 of the budget allocates \$12.3 million in further funding for behavioral and mental health services provided by those hospitals from the off-budget Healthcare Payment Reform Trust Fund, for a total of \$38.3 million for these rate increases.

• **Primary Care Payment Reform** — The FY 2014 GAA does not include the \$10.0 million that the Governor proposed to support primary care providers who accept global payments as part of a MassHealth payment reform initiative designed to better integrate care delivery.

• **Nursing Home Supplemental Rates** — The FY 2014 GAA appropriates \$319.3 million for supplemental rate payments to nursing homes and earmarks \$2.8 million for incentive payments for joint employee-management initiatives to improve quality of care at nursing homes. This funding level restores the appropriation to the level initially appropriated in FY 2013, before mid-year cuts reduced the funding level. The GAA appropriation is \$20.7 million higher than the level the Governor proposed.

## MassHealth Operations and Health System Reform

(Millions of Dollars)	House 1	GAA	GAA-H1
MassHealth Ops (4000-1602)	3.4	2.1	-1.3
System Reform (4000-1604)	1.0	0.8	-0.2
<b>Total</b>	<b>4.39</b>	<b>2.93</b>	<b>-1.45</b>

The FY 2014 budget provides \$2.1 million for the MassHealth operations line item, created in the FY 2013 budget to address backlogs in processing MassHealth applications and prolonged waiting times, and nearly \$850,000 for activities to support implementation of system

reforms. While the FY 2014 funding level for these two items represents an increase of about \$1 million relative to FY 2013 (see Appendix), it is about \$1.5 million less than the Governor recommended.

### OTHER MASSHEALTH PROGRAM FUNDING

The FY 2014 GAA funds a number of MassHealth programs, including the Senior Care and Managed Care line items, at lower levels than the Governor proposed in his budget last winter (see Appendix for individual line items). For the most part, the discrepancies are due to updated estimates of projected utilization and spending, and to changes in the expected timing of payments, rather than to reductions that would affect services. There are also some small differences in assumptions concerning spending and savings within these programs:

- **MassHealth Managed Care (4000-0500)** — As in the Governor's budget, the FY 2014 GAA assumes \$79.0 million in savings from maintaining level capitation rates for the state's behavioral health

plan and from adjustments to managed care rates. However, the GAA appropriates \$52.5 million less than the Governor proposed for managed care programs. About \$14.0 million of the difference is due to updated estimates of expected spending, and the balance is due to shifts in the timing of payments from this account. The budget also earmarks \$1.0 million for inpatient behavioral health providers within this line item.

- **Senior Care (4000-0600)** — The FY 2014 GAA appropriation for Senior Care programs is \$57.5 million less than the Governor proposed. The difference reflects assumptions that \$3.0 million in savings can be achieved from an expansion of a Department of Public Health program to improve prescribing practices among MassHealth providers, that a reduction in rates for beds that are held open during temporary patient absences from nursing homes will yield \$4.5 million savings, and that changes in the timing of payments for services will enable another \$50.0 million in savings.

### OTHER MASSHEALTH PROVISIONS

The FY 2014 GAA also contains a number of outside sections that affect MassHealth and related programs:

**Inspector General Audit** — The FY 2014 GAA contains language that has been included in previous budgets authorizing the Inspector General to conduct audits of spending on the Health Safety Net program, and adds new language further authorizing the Inspector General to study and review aspects of MassHealth programs including eligibility, utilization, and claims administration.

**Mental Health Parity** — The budget contains language that requires the Division of Insurance (DOI) and MassHealth to implement regulations under which insurers and MassHealth must certify that, and explain how, they are in compliance with federal and state mental health parity laws. The regulations also require these carriers to notify consumers of their right to file grievances, and set a process for review of complaints by DOI and MassHealth.

**SCO and PACE Program Notice** — The budget includes language that amends state law to require that MassHealth provide beneficiaries over age 65 with an annual notice of options for enrolling in the Senior Care Options (SCO) program, the Program for All-inclusive Care for the Elderly (PACE), and other community-based programs. The language also requires MassHealth to work with providers and stakeholders to alleviate barriers to enrollment in such programs.

**New Bureau of Program Integrity** — The budget creates a new Bureau of Program Integrity to operate within the Executive Office of Health and Human Services (EOHHS) but not under its control, and provides \$350,000 in funding for it (0910-0220, part of the Inspector General's budget). The director of the bureau is to be appointed by the Inspector General, and it will develop and oversee regulations with a focus on improving eligibility determinations and reducing fraud in EOHHS programs, including MassHealth.

### RELATED HEALTH SPENDING

**Health Safety Net** — The budget assumes that \$350.0 million (\$320.0 million from an off-budget assessment on hospitals and insurers, and \$30.0 million from a transfer of General Fund revenue via the Commonwealth Care Trust Fund) will be available to reimburse hospitals for a portion of the costs of care provided to uninsured patients through the Health Safety Net (HSN). Because the funding level for the HSN has remained fixed, hospitals receive reimbursement for a smaller portion of costs when uncompensated care costs rise. As more people become eligible for MassHealth and other coverage under the ACA, however, demand on the HSN is expected to decline, and the gap between total costs for uncompensated care and the amount available to reimburse those costs is expected to shrink.

**Health Information Technology Trust Fund** — The budget includes \$1.1 million for a Health Information Technology Trust Fund that was created in 2011. Funding will support the ongoing operations of a state Health Information Exchange (HIE) that allows electronic health information to be shared among providers. The majority of the funding needed to support the operations of the HIE, expected to total \$17.0 million per year when fully phased in, will come from federal and private sources.

**Medical Assistance Trust Fund & Delivery System Transformation Initiatives Trust Fund** — The budget funds these two trust funds that provide grants to hospitals with high proportions of uninsured and publicly insured patients. Funding provided through the Medical Assistance Trust Fund (MATF) is supported fully by federal reimbursements and assessment revenue. The Delivery System Transformation Initiatives (DSTI) Trust Fund receives more than half its revenue from federal reimbursements. The proposed transfer to the DSTI fund is \$93.5 million, which is half of the total amount (\$186.9 million) expected to be available to support FY 2014 costs (the second installment will be made after the close of the 2014 fiscal year).

**APPENDIX**

Line Item	Name	FY 2013 Current Appropriations*	FY 2013 Estimated Spending*	FY 2014 House 1	FY 2014 General Appropriations Act
<b>MassHealth Programs &amp; Administration**</b>					
4000-0300	EOHHS & MassHealth Administration (A)	88,144,888	88,144,889	90,598,693	91,785,813
4000-0301	MassHealth Auditing and Utilization Reviews (A)	1,736,313	1,736,313	4,416,519	4,416,519
4000-0309	MassHealth Field Auditing Taskforce (A)	1,000,000	1,000,000	-	-
4000-0315	Bureau of Program Integrity (A)	-	-	-	-
4000-0320	MassHealth Recoveries (RR)	225,000,000	225,000,000	225,000,000	225,000,000
4000-0430	MassHealth CommonHealth Plan	73,165,557	88,421,954	96,628,909	91,074,613
4000-0500	MassHealth Managed Care	4,081,345,376	4,257,117,147	4,552,960,913	4,500,411,804
4000-0600	MassHealth Senior Care	2,756,130,662	2,756,696,960	2,911,335,505	2,853,835,505
4000-0640	MassHealth Nursing Home Supplemental Rates	303,600,000	303,989,967	298,600,000	319,300,000
4000-0700	MassHealth Fee-for-Service Payments	1,941,722,476	1,819,111,138	2,247,826,061	2,196,315,039
4000-0870	MassHealth Basic Coverage	178,759,689	172,080,738	180,437,109	180,437,109
4000-0875	MassHealth Breast and Cervical Cancer Treatment	5,248,099	5,248,099	5,725,199	5,725,199
4000-0880	MassHealth Family Assistance Plan	213,894,591	216,175,150	227,161,472	222,766,943
4000-0890	MassHealth Premium Asst & Insurance Partnership	30,481,392	30,797,377	33,877,115	30,877,115
4000-0895	Healthy Start Program	15,850,244	15,850,244	14,439,991	14,439,991
4000-0940	ACA Expansion Populations	-	-	460,907,878	448,000,379
4000-0950	Children's Behavioral Health Initiative	221,549,097	179,743,708	203,237,576	203,200,101
4000-0990	Children's Medical Security Plan	13,298,695	13,298,695	13,214,180	13,214,180
4000-1400	MassHealth HIV Plan	18,744,723	19,744,723	23,693,667	18,744,723
4000-1405	MassHealth Essential	505,998,456	466,755,623	489,878,244	489,878,244
4000-1420	Medicare Part D Phased Down Contribution	285,153,027	285,913,499	284,153,027	284,153,027
4000-1602	MassHealth Operations (A)	1,000,000	1,000,000	3,386,727	2,083,756
4000-1604	Health Care System Reform (A)	750,000	750,000	999,843	849,766
<b>Commonwealth Care Trust Fund***</b>					
1595-5819	Commonwealth Care Trust Fund (operating transfer)	740,272,286	661,249,148	470,637,393	340,078,633
PB4	Commonwealth Care Trust Fund (tobacco tax)	120,000,000	120,000,000	120,000,000	151,267,760
<b>Transfers to Other Trust Funds***</b>					
1595-1067	Delivery System Transformation Initiatives Trust	186,907,667	186,907,667	93,449,470	93,449,470
1595-1068	Medical Assistance Trust Fund	565,006,556	565,006,556	392,000,000	394,000,000
1595-1069	Health Information Technology Trust Fund	-	-	1,125,000	1,125,000
<b>Center for Health Information and Analysis &amp; Other Health Finance**</b>					
1599-2004	Health Care Cost Containment Reserve	1,654,509	1,654,509	-	-
1599-2007	Health Care Cost Containment Reserve	2,949,889	3,000,000	-	-
4000-0265	Primary Care Workforce	1,000,000	-	-	-
4100-0060	Center for Health Information and Analysis	21,809,221	21,809,221	24,800,000	26,667,824
4100-0061	All Payer Claims Database	3,960,000	4,000,000	4,000,000	4,000,000
4100-0082	Health Safety Net Claims Migration (RR)	5,955,471	6,000,000	-	-
4100-0360	Health Care Quality & Cost (RR)	99,000	100,000	-	-
7006-0029	Health Care Access Bureau Assessment	1,100,000	1,100,000	1,100,000	1,100,000
<b>Prescription Advantage</b>					
9110-1455	Prescription Advantage	17,925,869	17,925,869	16,808,368	15,969,821
<b>HHS Information Technology</b>					
4000-1700	Health and Human Services Information Tech Costs	91,917,894	94,282,975	106,121,424	98,348,924

\*FY 2013 Current Appropriations represent spending approved in the FY 2013 General Appropriations Act, supplemental spending approved through July 11, 2013, and 9C spending reductions announced in December 2012. FY 2013 Estimated Spending reflects the administration's expectations (as of January 2013) about final actual FY 2013 expenditures.

\*\*In these categories (A) denotes line items that fund MassHealth administration costs and (RR) denotes a retained revenue account that authorizes an agency to retain and spend funds from a particular source.

\*\*\*Funding for the Commonwealth Care Trust Fund and other Trust Funds reflects operating transfers made from the General Fund into each fund and not actual spending from the fund. In addition to a transfer from the General Fund (1595-5819), the Commonwealth Care Trust Fund receives a direct transfer of tobacco tax revenue that would otherwise go to the General Fund and that is included here.