



Bulletin

May 17, 2016



MTF's Analysis of the Senate Ways and Means Budget

Today, the Senate Ways and Means Committee (SWM) released its FY 2017 budget. This budget includes \$39.496 billion in line item spending, an increase of \$1.167 billion (3.04 percent) over FY 2016 projected spending. When pre-budget transfers are included, the SWM budget is an increase of \$1.46 billion (3.44 percent) over FY 2016.

The Senate Ways and Means budget fares well when compared with the three fiscal criteria set out by MTF to analyze the FY 2017 budget. Sharing the fiscal approach adopted by the House and the Governor, this spending plan proposes restrained spending growth and no new revenue initiatives. In fact, total SWM spending is less than both the Governor (\$56.7 million less) and the House (\$46.1 million less) budgets.

Key Takeaways

- The SWM budget includes \$43.89 billion in total spending, an increase of \$1.46 billion (3.44 percent) over FY 2016
- Like earlier budgets, the SWM budget takes an important step forward in terms of reducing the state's structural deficit and making a deposit into the Stabilization Fund
 - Each FY 2017 budget to date relies on \$266.5 million in one-time solutions and assumes a Stabilization Fund deposit of \$206 million.
- This budget is notable for increases to public education
 - SWM proposes increasing K-12 education aid by \$116 million over FY 2016 – an amount higher than that proposed by the Governor and the House.
 - Public higher education campuses would receive \$30 million more in funding under the SWM plan than other FY 2017 budgets.
- In spite of these positive aspects, the SWM budget raises some areas of concern:
 - The SWM budget is unable to improve upon the use of one-time revenues or Stabilization Fund deposit of the House and the Governor in spite of a murkier tax revenue picture.
 - Like the House, this budget underfunds several large accounts creating an immediate budget hole of more than \$50 million in FY 2017.



The table below compares the spending levels in each of the budget versions put forth to date. The SWM spending plan includes \$13.4 million more in spending than the House Ways and Means budget prior to the addition of House amendment spending. However, total Senate spending will likely grow as amendments are adopted next week.

Table 1. House 2 Spending

	FY 2016 Projected	H2	House Final	SWM	SWM v. FY16 (%)
Line Item Spending	\$38,329.7	\$39,553.4	\$39,540.3	\$39,496.7	3.04%
Pre-Budget Transfer	\$3,824.3	\$4,113.5	\$4,113.5	\$4,113.5	7.56%
Off-budget	\$229.4	\$233.2	\$235.7	\$233.2	1.66%
Total	\$42,383.4	\$43,900.1	\$43,889.5	\$43,843.4	3.44%
<i>Difference from SWM</i>	<i>\$1,460.0</i>	<i>-\$56.7</i>	<i>-\$46.1</i>		

Closing the Budget Gap

Substantially reducing the use of non-recurring revenue sources from the \$629 million used in FY 2016 is essential to reducing the state’s structural deficit. The SWM budget relies on the same \$266.5 million in one-time solutions used by the Governor and the House. Given this consensus, it is very likely these provisions will be included in the final version of the budget and not subject to conference committee negotiations.

Table 2. One-Time Solutions

	FY 2016 GAA	Gov/House/SWM	FY17 v. GAA
Cap. Gains Diversion	\$300	\$150	-\$150
Tax Amnesty	\$100	\$0	-\$100
Land Sales	\$30	\$30	\$0
MassHealth Cash Management	\$116	\$0	-\$116
MassHealth One Time Revenue	\$0	\$74	\$74
EOHHS Trust Sweep	\$0	\$13	\$13
Other	\$83	\$0	-\$83
Total	\$629	\$266.5	-\$363
<i>Note: Land sales which were expected in FY 2016 have been delayed and revenue associated with those sales is now assumed in FY 2017</i>			

The most noteworthy and problematic of the one-time solutions identified above is the diversion of \$150 million in excess capital gains from the Stabilization Fund. As the Foundation has warned, over reliance on capital gains revenue to balance the budget is unsound because these revenues may not materialize. Based on actual collections to date, it is quite possible that less than \$150 million in excess capital gains will be received in the current fiscal year. The same could be true for FY2017 as well.

The SWM budget relies on \$73.5 million in revenue generated by a proposed \$250 million increase in hospital assessments as a one-time solution for FY 2017. In contrast to H2 but similar to the House, the SWM budget includes a provision which sunsets the \$250 million assessment increase after 5 years.



Table 3. Notable FY 2017 Budget Gap Solutions

Initial Budget Gap of Between \$700 - \$900 million			
	<i>House 2</i>	<i>House</i>	<i>Senate</i>
One-timers	\$267	\$267	\$267
Supporting OPEB payment through reversions	\$120	\$120	\$120
One Time Tax Settlements	\$115	\$125	\$125
CommCare Trust Fund Payment	\$86	\$71	\$71
Other Revenue Enhancements	\$106	\$116	\$118
GIC Premium Increase	\$33	\$0	\$0
GIC Forecast Savings	\$0	\$27	\$27
Increased Lottery Revenues	\$24	\$24	\$25
Reduced TANF Payments	\$43	\$20	\$32
Reduced MassDot Transfer	\$31	\$31	\$30
Tourism revenue	\$44	\$44	\$34
Identified Solutions	\$868	\$845	\$849

The Senate’s assumptions for closing the structural gap mirror those of the House. Like the House, SWM rejects the Governor’s proposal to generate savings by increasing GIC insurance premiums for some state employees and similarly does not include the Governor’s proposed eligibility changes to the Temporary Assistance for Needy Families program (TANF). Coincidentally, however, increased savings from updated caseload projections for both GIC and the TANF program have allowed the House and SWM budgets to realize similar savings as H2 without adopting the eligibility changes included therein.

SWM is distinct in its treatment of hotels tax revenue dedicated to tourism. Both the Governor and the House repealed a recent statutory change which diverted a large portion of hotel tax revenue to a tourism trust fund. By repealing this change, all hotel tax revenue is available in H2 and the House budget. The SWM budget proposes transferring \$10 million in hotel tax revenue to a tourism trust fund each year, with the remainder available for the budget.

The net impact of these different approaches is that much of the tourism spending included by the Governor and by the House occurs in an off-budget trust in the SWM budget.

Table 4. Hotel Tax and Tourism Spending

	Hotel Tax Revenue on Budget	Hotel Revenue Off-Budget	On Budget Tourism Spending	Off Budget Tourism Spending
Governor	\$167.2	\$0.0	\$10.6	\$0.0
House	\$167.2	\$0.0	\$17.7	\$0.0
SWM	\$157.2	\$10.0	\$0.5	\$10.0



Budget spending

Table 5. New Spending in HWM Budget

	H2 New Spending	House New Spending	SWM New Spending
MassHealth	\$728.3	\$756.6	\$719.9
Pension	\$197.1	\$197.1	\$197.1
Chapter 70 & Local Aid	\$111.8	\$145.4	\$155.8
Debt service	\$132.2	\$130.2	\$130.2
DCF & Substance Abuse	\$24.6	\$24.4	\$26.1
Other	\$323.9	\$253.4	\$232.0

As Table 5 indicates, the general spending priorities of the three budgets are remarkably similar with MassHealth dominating all three versions of the budget. In the SWM budget – which has the lowest amount of new MassHealth spending and the highest total for local aid – the increase to MassHealth is more than four times the increase to local aid. Aside from MassHealth, the SWM budget clearly prioritizes Chapter 70 and other local aid and essentially repurposes \$44 million the Governor used elsewhere in the budget to increase local education aid.

MassHealth

Table 6. MassHealth Funding

Title	FY 2016 Projected	FY 2017 H2	FY 2017 House	FY 2017 SWM	SWM v. FY16
MassHealth Spending	\$14,741	\$15,469	\$15,498	\$15,461	\$720

In the SWM budget, MassHealth spending totals \$15.461 billion, an increase of \$719.9 million (4.9%) over the current fiscal year. This gross spending increase is offset by an increase of \$460.2 million in federal revenues for net new MassHealth spending of \$259.7 million.

While the SWM total spending for MassHealth is very similar to that of the Governor and the House, the Senate uses a different approach in several areas:

- **Infrastructure and capacity building grants (ICGB)** – Unlike the Governor and the House, the SWM budget does not earmark \$20 million for the state’s ICBG program, which provides infrastructure grants to community hospitals. The SWM budget does state that funds must be expended on the program, but it appears that they assume only \$10 million will go to the program in FY 2017.
- **State plan amendment support** – The SWM budget includes \$200,000 to fund the EOHHS’s pursuit of several possible federal Medicaid waivers that will increase state funding or program flexibility. A similar item was included in the FY 2015 budget.
- **Western Massachusetts Hospital Pilot** – The SWM budget includes \$1 million for a pilot program to support system sustainability in a regional hospital system in the Western part of the state.
- **Chiropractic Coverage** – The Governor’s budget assumed \$11 million in savings by eliminating coverage for some services within MassHealth’s Primary Care Clinician (PCC) program. Both the House budget



and the SWM budget include language ensuring the chiropractic services will still be covered in the PCC program. This change has a cost of \$600K compared to the Governor’s budget.

The SWM budget also requires a \$15 million transfer from the Commonwealth Connector to the state’s Health Safety Net (HSN). Historically, the state has contributed \$30 million a year to the HSN, but the Governor proposed eliminating this support in addition to changing eligibility criteria for HSN funding. Both the House and SWM budgets allow the eligibility changes to go forward, but require the state to continue to provide \$15 million to the HSN.

Unrestricted Local Aid (UGGA) and Chapter 70 Education Aid

Table 7. Local Aid Funding

	FY 2014	FY 2015	FY 2016	FY 2017 H2	FY 2017 House	FY 2017 SWM
UGGA	\$920	\$946	\$980.0	\$1,022	\$1,022	\$1,022
Chapter 70 funding	\$4,301	\$4,401	\$4,512	\$4,584	\$4,608	\$4,628

The SWM budget prioritizes funding increases to local aid – especially for education. Under both the House and the SWM Chapter 70 plans all school districts would be guaranteed an additional \$55 per pupil in new state aid in FY 2017, or \$35 more per pupil than the Governor proposed. In addition, SWM includes two Chapter 70 provisions that combined provide \$20 million more than the House:

- Low income students (\$10.2 million) – SWM altered the Governor’s proposal to change the way the state identifies and funds low-income students. The Governor and the House increased total state funding for low-income students, but some school districts would receive less aid than they would have had the prior system been retained.¹ The SWM budget proposes allowing each school district to utilize whichever definition of low-income student maximizes state funding. This change has a cost of \$10.2 million. Both the House and SWM budgets create a working group to study low-income student funding and devise a long-term method for determining appropriate funding.
- District effort reduction (\$10.1 million) – The SWM budget includes \$10.1 million to allow districts who contribute more than their fair share to education funding (as defined by the Chapter 70 formula) to reduce their contributions.²

¹ The House budget set aside \$10 million in a separate account to help offset any funding shortfall caused by the new definition of low-income student

² This increased aid comes in the form of Effort Reduction. The Governor and House budgets allowed these districts to reduce contributions by 70 percent of the difference between their current contribution and the contribution called for by the formula. The SWM budget would allow these districts to reduce their contributions by 85 percent.

Other K-12 Education Aid
Table 8. Other Education Aid Funding

	FY 2014	FY 2015	FY 2016	FY 2017 H2	FY 2017 House	FY 2017 SWM
Special Education Reimbursements	\$252	\$253	\$272	\$272	\$277	\$281
Charter School Reimbursements	\$103	\$77	\$81	\$101	\$86	\$88
Regional School Transportation	\$52	\$57	\$59	\$59	\$60	\$59
Total	\$407	\$387	\$411	\$432	\$422	\$428

In the other major programs that provide local education funding, the SWM budget is slightly higher than the plan put forth by the House and slightly lower than the plan put forth by the Governor. The SWM budget includes \$281.1 million in special education reimbursements – a figure estimated to fully these reimbursements as well as smaller programs funded through the item.

The SWM budget includes \$88 million in charter school tuition reimbursements to school districts - \$2 million more than the House, but \$13.5 million less than the Governor. Full funding for these reimbursements in FY 2017 is estimated at \$135 million. Neither the House nor SWM adopted the Governor’s proposal to change the system for reimbursing charter school tuition costs.

Higher Education
Table 9. Higher Education³

Title	FY 2016 Projected	FY 2017 H2	FY 2017 House	FY 2017 SWM	SWM v. Gov	SWM v. House
Scholarships	\$102	\$102	\$103	\$102	\$0	-\$1
University of Massachusetts	\$509	\$508	\$511	\$523	\$15	\$12
State Universities	\$246	\$250	\$250	\$258	\$8	\$8
Community Colleges	\$270	\$273	\$272	\$282	\$9	\$10
Total	\$1,126	\$1,134	\$1,136	\$1,165	\$31	\$29

The SWM budget appropriation for public higher education exceeds the Governor’s and the House’s budgets by approximately \$30 million. The SWM budget annualizes additional collective bargaining costs for these campuses and provides a one percent across the board funding increase for all state universities and community colleges. In the case of UMass, the SWM budget provides a 1.5 percent funding increase and \$1 million for a technology transfer program at the University. This program was not funded in other FY 2017 budgets.

³ FY 2016 UMass funding adjusted to account for tuition retention change effective in FY 2017
 Massachusetts Taxpayers Foundation



Transportation

Table 10. Transportation Funding

	FY 2016 GAA	FY 2016 Estimated	FY 2017 H2	FY 2017 House	FY 2017 SWM
MassDot	\$365.0	\$337.5	\$327.7	\$328.1	\$328.4
MBTA	\$187.0	\$187.0	\$187.0	\$187.0	\$187.0
Regional Transit Authorities	\$82.0	\$82.0	\$80.0	\$81.0	\$84.1
Merit Rating Board	\$9.6	\$9.6	\$9.7	\$9.7	\$9.7
Total	\$643.6	\$616.1	\$604.4	\$605.8	\$609.2

Each of the FY 2017 budgets includes almost identical transportation funding recommendations for MassDOT and the MBTA. While the House and SWM slightly exceed the Governor’s funding recommendation for MassDOT, the difference is due to the inclusion of several local funding earmarks in their respective budgets. Neither the House nor the Senate adopted the Governor’s requirement that the \$187 million in additional contract assistance be used for capital related expenses.

The SWM budget also increased funding for the state’s Regional Transit Authorities over the amount proposed by the Governor and the House.

Other notable funding increases

Table 11. Other SWM Funding Increases

	FY 2016	H2	House	Senate	Change v. FY16	Change v. H2	Change v. House
Trial Court	\$631.5	\$637.6	\$640.6	\$642.3	\$10.8	\$4.7	\$1.7
DCF/EOHHS Family Resource Centers	\$9.9	\$10.0	\$7.4	\$12.5	\$2.6	\$2.5	\$5.1
Workforce Competitiveness Trust Fund	\$2.2	\$4.0	\$0.0	\$4.0	\$1.8	\$0.0	\$4.0
New program initiatives	\$0.0	\$0.0	\$0.0	\$6.5	\$6.5	\$6.5	\$6.5

While the increase to the Trial Court (TRC) is small when taken as a percentage of the entire court, in nominal dollars it is one of the larger increases over the Governor’s budget. While total TRC funding in the SWM is similar to the House, their approaches are different. The House budget includes \$3.6 million in funding for Drug Courts and other recidivism programs not included in the SWM budget. Conversely, the SWM budget is \$5.3 million higher than the House in all other TRC accounts.

Another area of priority in the SWM budget is Family Resource Centers (FRC) operated through EOHHS and DCF. In addition to increasing FRC funding by more than 20 percent over FY 2016 and the Governor’s recommendation, SWM proposes retaining \$2.5 million in FRC funding within EOHHS and separate from DCF. The Governor and House propose including all FRC funding within DCF.

The SWM budget also proposes \$6.7 million in funding for the following new initiatives.



Table 12. New Programs in SWM Budget

	SWM Funding
Preschool Expansion Grants	\$2,000,000
Digital Health Internship	\$2,000,000
Common Application Portal	\$1,000,000
Tax Expenditure Audit Unit	\$500,000
Anti-Poverty Pilot	\$500,000
Education Assessment Consortium	\$350,000
Low Income Tax Clinics	\$250,000
Municipal OPEB Audit	\$65,000
Total new program funding	\$6,665,000

Notable among these are \$65,000 in funding to audit municipal OPEB liabilities and \$500K to support a new unit within the Inspector General’s office to audit and evaluate tax expenditures. Other new programs range from anti-poverty pilot programs, to funding for E-Health Internships and pre-K expansion.

Notable funding reductions

Table 13. Funding Reductions

	FY 2016	H2	House	SWM	Change v. FY16	Change v. Gov	Change v. House
Emergency assistance	\$196.1	\$191.9	\$155.3	\$155.1	-\$41.0	-\$36.8	-\$0.2
CPCS	\$210.9	\$196.1	\$172.8	\$179.3	-\$31.6	-\$16.8	\$6.5
Kindergarten Expansion Grants	\$18.6	\$18.6	\$18.6	\$2.0	-\$16.6	-\$16.6	-\$16.6
State Retiree Benefit Trust Fund	\$425.0	\$450.0	\$450.0	\$445.0	\$20.0	-\$5.0	-\$5.0
Economic Development Grant programs	\$18.6	\$14.0	\$18.2	\$9.4	-\$9.2	-\$4.6	-\$8.8

Like the House, SWM underfunds Emergency Assistance and indigent defense services. SWM recommends a slightly more realistic funding level for CPCS than the House, but still underfunds these programs by likely more than \$50 million.

For the second straight year, the SWM substantially reduces funding for Kindergarten Expansion Grants that support existing kindergarten programs. This program has historically been funded lower in the Senate than in the House.

Finally, the SWM budget includes \$9.4 million in funding for an array of smaller economic development grant programs, much less than in the other FY 2017 budgets, but additional funding is likely to be added through the amendment process.

Budget Revenues

The SWM budget is built on the FY 2017 Consensus Revenue figure of \$26.860 billion as well as \$16.862 billion in federal, departmental and other forms of revenue.



Table 14. Revenue Sources

	FY 2016 Projected	H2	House	Senate	SWM v. Gov	SWM v. House
Consensus Tax Revenues	\$25,752.0	\$26,860.0	\$26,860.0	\$26,860.0	\$0.0	\$0.0
<i>Less transfers</i>	\$21,949.9	\$22,746.4	\$22,746.4	\$22,746.4	\$0.0	\$0.0
<i>Less cap gains transfer</i>	\$21,949.9	\$22,540.4	\$22,540.4	\$22,540.4	\$0.0	\$0.0
Tax Settlements	\$125.0	\$115.0	\$125.0	\$125.0	\$10.0	\$0.0
Tax changes not in consensus	\$0.0	\$49.0	\$49.0	\$39.0	-\$10.0	-\$10.0
Departmental Revenues	\$3,943.5	\$3,821.1	\$3,821.2	\$3,814.8	-\$6.3	-\$6.4
Federal Reimbursements	\$10,749.2	\$10,784.3	\$10,801.1	\$10,802.4	\$18.1	\$1.3
Other Revenues	\$2,029.4	\$2,203.9	\$2,196.3	\$2,207.3	\$3.4	\$11.0
Revenues for budget	\$38,797.0	\$39,513.7	\$39,533.0	\$39,528.9	\$15.2	-\$4.1

The revenue assumptions used in the SWM budget are remarkably similar to those in the Governor’s budget and the House budget. As mentioned earlier, SWM takes a slightly different approach related to hotel tax revenue, but all other revenue differences are very small. In fact, total nontax revenues in the SWM budget differ from those proposed by the Governor by just 0.04 percent.

Notable Policy Sections

The SWM budget includes 78 policy sections in addition to its spending plan. Many of these sections reflect spending or revenue assumptions made in the budget, but non-funding policy initiatives and statutory changes are also included. Several sections of interest are summarized below:

Tax Expenditure Review

The SWM budget creates a Tax Expenditure Review Audit Unit within the Inspector General’s Office. This unit, which also receives a \$500K appropriation, would be responsible for evaluating the administration, effectiveness and fiscal impact of tax expenditures. In order to undertake this task, the unit would have access to tax return information held by the Department of Revenue.

Delivery System Reform Incentive Program (DSRIP)

Like the Governor and the House, the SWM budget creates a new DSRIP trust fund. The fund will provide \$500 million or more in annual supplemental and incentive payments to providers and their partners as the state transitions to new methods of health care delivery. In addition to expected federal revenues, the fund will be supported by \$250 million from an increase to an annual assessment on health providers. Both the House and SWM budgets would sunset this hospital assessment after five years.

Housing Court Expansion

The SWM budget adopts the Governor’s proposal to expand the state’s Housing Court system throughout the entire state. Currently, several areas of the state are not serviced by a separate Housing Court so cases related to housing must be resolved in the district court.

Office of the Child Advocate

The SWM budget makes several changes to the statute governing the state’s Child Advocate. Among them are a new appointment process for the Child Advocate that requires a majority vote of the Governor, Attorney General and Auditor and a change in the term of service to five years. Currently the Child Advocate is appointed by and serves at the pleasure of the Governor. The SWM budget expands the Child Advocate’s investigative and



oversight authority and provides \$1 million for the Office, as opposed to the \$600K included in both the Governor's and the House's budget.

Foundation Budget

Incorporating provisions of the recently passed charter school legislation, a section included in the SWM budget amends the state's Consensus Revenue Agreement process to include an agreement on implementing Chapter 70 education aid funding changes proposed by the Foundation Budget Review Commission. The rationale for this addition to the process is to determine a consensus method of creating a schedule to increase state Chapter 70 aid by approximately \$1.4 billion.⁴

DCR Park Pass

The SWM budget proposes the creation of an annual DCR Parks Pass that would allow residents the opportunity to buy an annual pass that would cover admission and parking costs for all state parks during the year.

⁴ The \$1.4 billion figure includes costs associated with increasing low-income and English language learner increments specified in the budget language.



Massachusetts Taxpayers Foundation - Fiscal 2017 Budget Summary

	FY 13 Final	FY 14 Final	FY 15 Final	FY 16 GAA	FY 16 Projected	FY 17 H2	FY 17 House	FY 17 SWM
Health Care	12,619	13,615	14,787	15,876	15,865	16,632	16,659	16,624
MassHealth	10,874	12,121	13,583	14,740	14,730	15,469	15,498	15,461
Connector	905	600	268	229	229	233	233	233
Trust Funds ¹	580	661	701	651	651	668	668	668
Other Health Care	260	232	235	256	255	262	261	263
Local Government Support	5,765	5,919	6,023	6,213	6,209	6,333	6,354	6,350
Chapter 70 Education Aid	4,186	4,303	4,402	4,514	4,514	4,584	4,618	4,628
Other K-12 Education Aid	571	602	585	622	621	638	621	613
Unrestricted Local Aid	927	948	973	1,007	1,007	1,049	1,049	1,049
Other Local Aid	81	67	63	70	67	62	66	60
Other Education	1,490	1,612	1,710	1,750	1,749	1,732	1,750	1,774
Early Education	499	524	544	567	566	573	581	582
Higher Education	990	1,088	1,167	1,184	1,183	1,159	1,170	1,192
Human Services	5,105	5,404	5,665	5,833	5,889	6,008	5,977	5,969
Developmental Services	1,441	1,553	1,715	1,847	1,847	1,897	1,892	1,892
Family Services	921	977	1,077	1,126	1,141	1,162	1,152	1,166
Cash Assistance	786	794	716	707	710	689	697	689
Mental Health	659	708	719	740	740	761	760	760
Public Health	522	560	601	549	549	595	602	592
Housing Support	406	420	422	427	466	459	429	427
Senior Support	240	253	271	283	283	286	288	288
Veteran Services	130	140	143	152	152	158	157	156
Public Safety	2,430	2,523	2,632	2,617	2,693	2,701	2,670	2,670
Corrections	579	591	607	608	612	611	613	610
Sheriffs	529	542	582	560	588	588	574	576
Judiciary	794	828	863	849	893	882	863	870
Police	293	310	308	326	323	339	339	339
District Attorneys	102	103	108	113	113	119	118	117
Attorney General	40	43	44	45	45	48	48	48
Other Public Protection	93	106	120	116	119	113	115	110
Transportation	1,191	1,423	1,774	1,629	1,623	1,631	1,633	1,636
MassDOT	162	272	471	365	359	328	328	328
Highways	56	0	0	0	0	0	0	0
Regional Transit	19	68	40	82	82	80	81	84
Registry	9	9	9	10	10	10	10	10
MBTA	947	1,074	1,254	1,172	1,173	1,214	1,214	1,214
Sales Tax Revenues	787	799	971	985	986	1,027	1,027	1,027
Discretionary Assistance	160	275	283	187	187	187	187	187
Economic Development	346	417	341	421	415	391	400	374
Business and Labor	147	197	114	179	174	164	169	147
Environment and Energy	199	220	227	241	241	227	231	227
Employee Benefits	3,207	3,445	3,897	4,152	4,152	4,391	4,390	4,384
GIC ²	1,240	1,395	1,683	1,726	1,726	1,743	1,742	1,741
State Retiree Benefits (OPEB)	415	420	420	425	425	450	450	445
Pensions	1,552	1,630	1,793	2,001	2,001	2,198	2,198	2,198
Capital Support	2,362	2,423	2,498	2,518	2,518	2,645	2,643	2,643
Debt Service	2,068	2,118	2,219	2,240	2,240	2,372	2,370	2,370
Contract Assistance	294	304	279	278	278	272	272	272
MA School Building Authority	669	729	772	804	815	867	867	867
Other/General Government	554	707	617	304	455	570	548	552
Massachusetts Total (Including Pre-Budget Transfers)	35,738	38,216	40,715	42,116	42,382	43,900	43,890	43,844