



Bulletin

April 13, 2016



MTF's Analysis of the House Ways & Means Budget

Key Takeaways

When measured against three key metrics of a fiscally responsible spending plan, the House Ways and Means (HWM) budget get good grades. Similar to the Governor's budget in several key respects, the HWM budget spends \$70 million less. This HWM budget proposal:

- Limits line-item spending growth (3.01% over FY 2016 estimated spending) to below expected tax revenue growth (4.31%);
- Substantially reduces the structural deficit by limiting the use of one-time revenues (\$266.5 million compared to \$629 million in FY 2016);
- Assumes a Stabilization Fund deposit of \$206 million (same as H2), a critical step to replenishing our reserves. When the deposit is made by the end of FY 2017, the fund balance will be approximately \$1.47 billion.

The spending priorities of the House include funding increases for:

- Education aid
- Local aid
- Substance abuse
- Child welfare

However, there are several areas of concern:

- The continued diversion for the third consecutive year of capital gains revenues in excess of the statutory cap from the Stabilization Fund to pay operating expenses. While the \$150 million in FY17 is less than the previous two years, there should be no diversion at all.
Underfunding several accounts now will require supplemental funding later in FY 2017.
- Using \$266.5 million in one-time revenues will cause the structural deficit to persist in FY 2018.

Today, the House Ways and Means Committee (HWM) released its FY 2017 budget. The HWM budget, includes \$39.48 billion in line-item spending, an increase of \$1.15 billion (3%) over FY 2016 projected spending. When pre-budget transfers are included, the HWM budget exceeds FY 2016 spending by \$1.45 billion (3.4%). This spending level is \$70.1 million less than the Governor's House 2 recommendations. However, over the course of the House budget debate (scheduled for the week of April 23rd), new spending is typically added through the amendment process. In FY 2016, the final House budget added \$94.3 million in spending during debate.

Table 1. House 2 Spending

| | FY 2016 Projected | H2 | HWM | \$ Change v. FY 2016 | \$ Change v. H2 | % Change v. FY 2016 |
|---------------------|----------------------|-------------------|-------------------|-------------------------|--------------------|------------------------|
| Line Item Spending | \$38,329.7 | \$39,553.4 | \$39,483.3 | \$1,153.6 | -\$70.1 | 3.01% |
| Pre-Budget Transfer | \$3,824.3 | \$4,113.6 | \$4,113.6 | \$289.3 | \$0.0 | 7.56% |
| Off-budget | \$229.4 | \$233.2 | \$233.2 | \$3.8 | \$0.0 | 1.66% |
| Total | \$42,383.4 | \$43,900.2 | \$43,830.1 | \$1,446.7 | -\$70.1 | 3.41% |

Closing the Budget Gap

The HWM budget relies on \$266.5 million in one-time solutions, the same amount used by the Governor, to help close the \$700-900 million budget gap. This \$266.5 million represents a sharp reduction from the \$629 million used in the FY 2016 budget and is directionally correct.

Table 2. One-Time Solutions

| | FY 2016 GAA | H2 | HWM | HWM v. GAA | HWM v. H2 |
|-----------------------------|--------------|--------------|--------------|---------------|------------|
| Cap. Gains Diversion | \$300 | \$150 | \$150 | -\$150 | \$0 |
| Tax Amnesty | \$100 | \$0 | \$0 | -\$100 | \$0 |
| Land Sales | \$30 | \$30 | \$30 | \$0 | \$0 |
| MassHealth Cash Management | \$116 | \$0 | \$0 | -\$116 | \$0 |
| MassHealth One Time Revenue | \$0 | \$74 | \$74 | \$74 | \$0 |
| EOHHS Trust Sweep | \$0 | \$13 | \$13 | \$13 | \$0 |
| Other | \$83 | \$0 | \$0 | -\$83 | \$0 |
| Total | \$629 | \$267 | \$267 | -\$362 | \$0 |

Note: Land sales which were expected in FY 2016 have been delayed and revenue associated with those sales is now assumed in FY 2017

The largest one-time solution used in the HWM budget is the diversion of \$150 million in capital gains revenues from the Stabilization Fund to the General Fund. This is accomplished by raising the statutory cap on capital gains tax revenues. In FY 2017, \$356 million in capital gains tax revenue in excess of the statutory cap is projected and under current statute, the entire amount should be deposited into the Stabilization Fund, also referred to as the Rainy Day Fund (RDF).¹ The HWM budget, like the Governor's, increases the statutory cap by \$150 million thereby increasing the amount of money available for operating expenses.

FY 2017 will mark the third consecutive year in which the state will sacrifice rebuilding reserves in order to balance the budget. While the amount of money being diverted is less than in FY 2015 and FY 2016, when all excess capital gains were diverted, this practice has caused the RDF balance to be almost \$1 billion less than it was ten years ago and raised concerns with credit rating agencies.

¹ By statute, 90 percent of above threshold capital gains revenue is retained in the Stabilization Fund with the remaining 10 percent applied to long-term pension and retiree health care obligations.

In addition to one-time solutions, the HWM budget uses a number of other revenue initiatives to close the budget gap. Many of these gap-closing provisions are employed by the Governor too.

Table 3. Notable FY 2017 Budget Gap Solutions

| Initial Budget Gap of Between \$700 - \$900 million | | |
|--|----------------|-----------------------------|
| | <i>House 2</i> | <i>House Ways and Means</i> |
| Supporting OPEB payment through reversions | \$120 | \$120 |
| Cap Gains Diversion | \$150 | \$150 |
| Other One-Timers | \$117 | \$117 |
| One Time Tax Settlements | \$115 | \$125 |
| CommCare Trust Fund Payment | \$86 | \$86 |
| Other Revenue Enhancements | \$106 | \$116 |
| GIC Premium Increase | \$33 | \$0 |
| Increased Lottery Revenues | \$24 | \$24 |
| Reduced TANF Payments | \$43 | \$20 |
| Reduced MassDot Transfer | \$31 | \$31 |
| Tourism revenue | \$44 | \$44 |
| Identified Solutions | \$869 | \$833 |

The HWM budget uses different strategies than House 2 with respect to Group Insurance Commission premiums and Transitional Assistance for Needy Families (TANF) eligibility changes. House 2 proposed increasing employee contributions for health insurance premiums for some state employees by requiring all employees, regardless of hire date, to pay 25% of the cost of health insurance. In addition, House 2 tightened TANF eligibility requirements. HWM’s rejection of these two proposals increases spending by more than \$50 million.

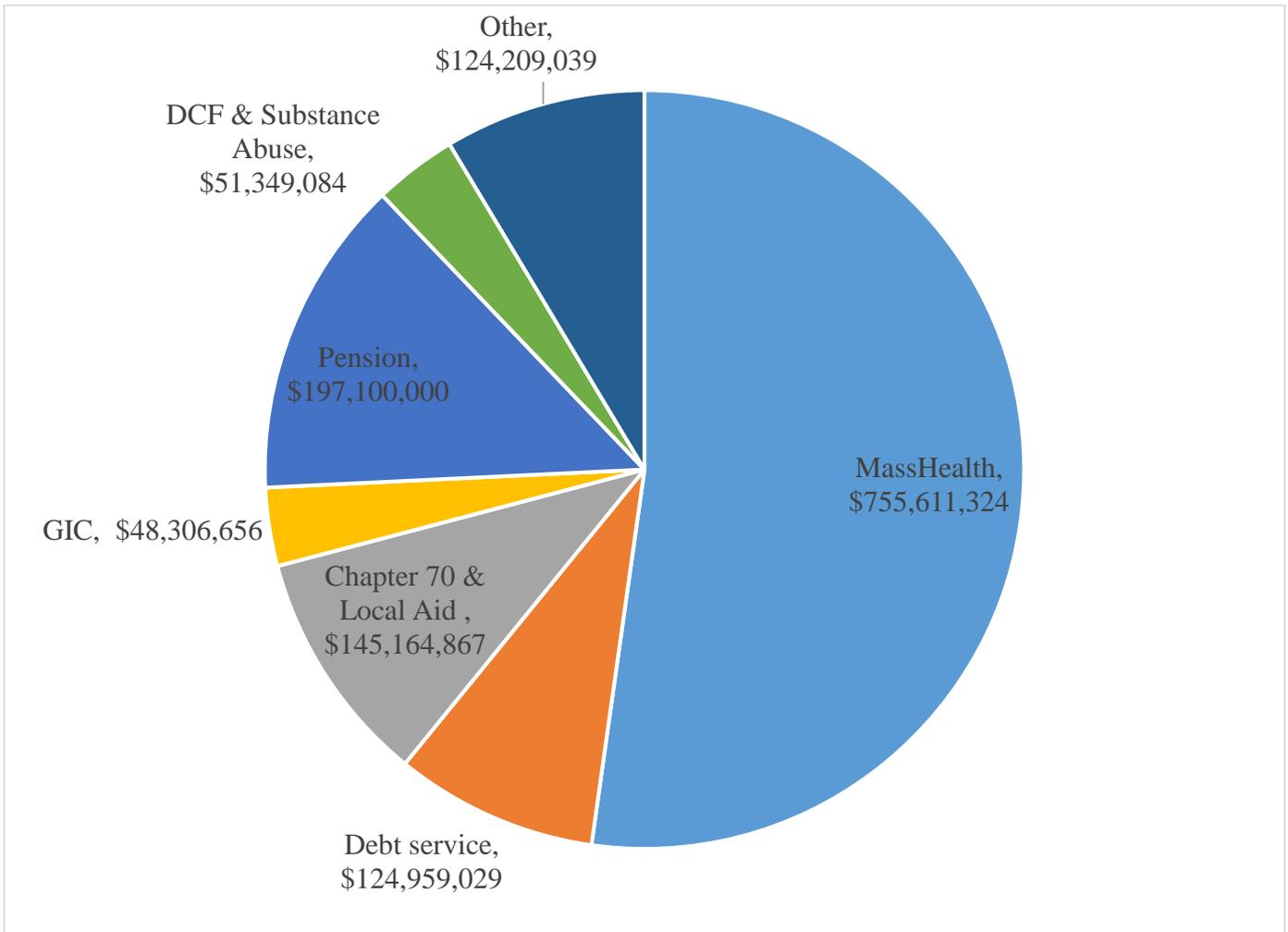
The HWM budget differs from the Governor’s budget in two notable ways: \$14 million in additional federal Health Reform revenue related to information technology and an increase of \$10 million in the tax settlement revenue assumption. Both of these revenue increases were identified by the Secretary of Administration and Finance as reasonable revenue upgrades in a recent letter to the House and Senate Committees of Ways and Means.

The HWM budget spends \$70 million less than the Governor requiring fewer gap closing solutions.

Budget spending

The HWM budget increases total spending by \$1.45 billion (3.4%) over projected FY 2016 spending, more than half (52%) of which goes to MassHealth.

Chart 1. New Spending in HWM Budget



MassHealth

Table 4. MassHealth Funding

| Title | FY 2016 Projected | FY 2017 H2 | FY 2017 HWM | \$ Change v. FY16 | \$ Change v. H2 |
|---------------------|-------------------|------------|-------------|-------------------|-----------------|
| MassHealth Spending | \$14,741 | \$15,469 | \$15,497 | \$756 | \$27 |

In the HWM budget, MassHealth spending totals \$15.497 billion, an increase of \$755.6 million (5.1%) over the current fiscal year. However, this gross spending increase is offset by an increase of \$474.8 million in federal revenues. Once these federal reimbursements are accounted for, net MassHealth spending in the HWM budget increases by \$280.8 million.

The HWM budget largely adopts the enrollment and rate assumptions put forward by the Governor. However, the HWM budget does include \$29.8 million in provider rate support and other new spending not proposed in House 2. Highlights include

- Nursing homes: In total, the HWM budget includes \$45 million in increased rate support for nursing homes over FY 2016, a \$15 million increase over House 2.

- Acute care pediatric hospitals: HWM doubles the amount of rate support for acute care pediatric hospitals to \$14.8 million from \$7.4 million in FY 2016. House 2 did not include this funding.

HWM also provides a minimum of \$10 million in funding for community health centers. House 2 allows up to \$20 million to go community health centers and/or hospitals to improve service, but provides no minimum level of funding for community health centers.

HWM includes \$3.9 million in funding for MassHealth auditing and utilization revenue, while the Governor proposed eliminating this line-item.

In total, HWM provides \$27.3 million in additional support for MassHealth than House 2. This increase is less than the sum of the individual funding items identified above most likely due to more updated MassHealth numbers or slightly different spending assumptions.

Similar to House 2, the HWM budget creates a new Delivery System Reform Trust Fund and uses a \$250 million assessment on providers to generate \$73.5 million in FY2017 for the fund; however, unlike House 2, the HWM budget sunsets this assessment after five years.

Unrestricted Local Aid (UGGA) and Chapter 70 Education Aid

Table 5. Local Aid Funding

| | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 H2 | FY 2017 HWM |
|--------------------|---------|---------|---------|---------|------------|-------------|
| UGGA | \$899 | \$920 | \$946 | \$980.0 | \$1,022.0 | \$1,021.9 |
| Chapter 70 funding | \$4,171 | \$4,301 | \$4,401 | \$4,512 | \$4,584 | \$4,608 |

Local aid to cities and towns is a priority in the HWM budget. Like House 2, HWM provides \$1.022 billion for unrestricted local aid, an increase of \$42 million over FY 2016.

HWM provides \$4.608 billion in Chapter 70 education aid, an amount that exceeds the FY 2016 level by \$96 million and House 2 by \$23.7 million. This increase guarantees each district at least \$55 per pupil in additional Chapter 70 aid, \$35 per pupil more than in House 2.

HWM and House 2 both propose moving to a new system for counting economically disadvantaged students and HWM establishes a \$10 million education reserve to assist those school districts negatively impacted by this change.

Other Education Aid

Table 6. Other Education Aid Funding

| | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 H2 | FY 2017 HWM |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| Special Education Reimbursements | \$242 | \$252 | \$253 | \$272 | \$272 | \$277 |
| Charter School Reimbursements | \$78 | \$103 | \$77 | \$81 | \$101 | \$86 |
| Regional School Transportation Reimbursements | \$46 | \$52 | \$57 | \$59 | \$59 | \$60 |
| Total | \$365 | \$407 | \$387 | \$411 | \$432 | \$422 |

HWM increases total funding for other local education aid to \$422 million or by \$11 million more than FY 2016. Of this amount, \$4.9 million is directed to special education reimbursement. This funding level is close to the amount necessary to fully fund the program.

The House budget differs from the Governor’s budget proposal significantly when it comes to charter schools. HWM leaves the current formula for reimbursing school districts for charter school costs intact. HWM increase charter school reimbursements by \$5 million over FY 2016 for a total funding level of \$86 million. This amount is \$15 million short of the Governor’s proposal and will likely cover between 60-70 percent of costs eligible for reimbursement.

Transportation

Table 7. Transportation Funding

| | FY 2016 GAA | FY 2016 Estimated | FY 2017 H2 | FY 2017 HWM | \$ Change v. FY16 | \$ Change v. H2 |
|------------------------------|----------------|----------------------|---------------|----------------|----------------------|--------------------|
| MassDot | \$365 | \$338 | \$328 | \$328 | -\$10 | \$0 |
| MBTA | \$187 | \$187 | \$187 | \$187 | \$0 | \$0 |
| Regional Transit Authorities | \$82 | \$82 | \$80 | \$80 | -\$2 | \$0 |
| Merit Rating Board | \$10 | \$10 | \$10 | \$10 | \$0 | \$0 |
| Total | \$644 | \$616 | \$604 | \$604 | -\$12 | \$0 |

The HWM budget is identical to House 2 for transportation funding. Total funding is slightly lower (\$12 million) than estimated FY 2016 spending due to assumed MassDot savings from the recent early retirement program. Unlike House 2, HWM does not include language specifying how the \$187 million in additional assistance to the MBTA must be spent. By omitting the language in House 2 that requires this money to be used solely for debt service, paygo capital projects and moving operating costs out of the capital budget, the House is giving the MBTA latitude in how this money can be spent. While the HWM language does not preclude the MBTA from using the funding for these purposes, the money could be spent on operating expenses – something the Foundation has advocated strongly against.

Other notable funding increases

Table 8. Other Funding Increases

| | FY 2016 | H2 | HWM | Change v. FY16 | Change v. H2 |
|---|---------|---------|---------|-------------------|-----------------|
| Substance abuse | \$117.1 | \$141.6 | \$141.6 | \$24.5 | \$0.0 |
| Child welfare | \$911.9 | \$938.1 | \$930.6 | \$18.7 | -\$7.5 |
| Rental vouchers | \$82.9 | \$82.9 | \$100.0 | \$17.1 | \$17.1 |
| Drug courts | \$3.2 | \$3.3 | \$6.0 | \$2.8 | \$2.7 |
| Big data workforce and MassTech Collaborative | \$4.7 | \$0.0 | \$5.2 | \$0.5 | \$5.2 |
| Councils on Aging | \$13.7 | \$12.8 | \$14.1 | \$0.4 | \$1.3 |

Table 8 outlines several other notable funding increases proposed in the HWM budget. Like House 2, HWM prioritizes support for child welfare, substance abuse services and an expansion of the state’s drug court pilot program.

Housing is another spending priority in the HWM budget. It includes language allowing \$14.7 million in unexpended FY 2016 funds to support housing vouchers in FY 2017. This use of FY 2016 funding that would otherwise revert to the General Fund, combined with an FY 2017 appropriation of \$85.3 million would provide \$100 million for the program. Each \$1 million in new funding for the program allows for approximately 65 new families to receive vouchers.

The HWM budget also includes funding for several programs to support the state’s high-tech sector that were eliminated in the Governor’s budget. Of this \$5.2 million in funding, \$2 million goes to the Big Data Innovation and Workforce Fund, while \$3.2 million will fund Mass. Tech Collaborative programs related to computer science and entrepreneurship.

Notable funding reductions

Table 9. Funding Reductions

| | FY 2016 | H2 | HWM | Change v. FY16 | Change v. H2 |
|---------------------------|----------------|-----------|------------|-----------------------|---------------------|
| Emergency assistance | \$196.1 | \$191.9 | \$155.1 | -\$41.0 | -\$36.8 |
| CPCS | \$210.9 | \$196.1 | \$172.8 | -\$38.1 | -\$23.3 |
| Sheriffs | \$577.9 | \$588.3 | \$573.8 | -\$4.1 | -\$14.5 |
| At-risk youth programming | \$28.7 | \$31.4 | \$22.0 | -\$6.7 | -\$9.4 |

The HWM budget reduced funding from the FY 2016 estimated spending level in several areas and provides less for these line-items than House 2. Two of the programs highlighted above, CPCS and Emergency Assistance, are often underfunded in the annual budget and require supplemental funding later in the year. This approach is problematic as it means that the state begins its fiscal year with known spending exposures of approximately \$70 million that will, in all likelihood require additional spending during the fiscal year.

Total funding for sheriffs is reduced by \$4.1 million below FY 2016 levels in the HWM budget once the \$18 million in FY 2016 supplemental spending is considered; however this funding level represents an increase of 2.5 percent over the amount included in last year’s original budget for each sheriff’s department.

The HWM budget decreases year-over-year funding for four programs targeting at-risk youth. In FY 2016, the House increased funding for three of these four programs through amendments.

Budget Revenues

The HWM budget is built on the FY 2017 Consensus Revenue figure of \$26.860 billion as well as \$16.7 billion in federal, departmental and other forms of revenue. As the table below shows, the primary difference between the HWM budget and the Governor is \$15.8 million in additional federal reimbursement related to HWM’s spending increases in MassHealth.

Table 10. Revenue Sources

| | FY 2016 Projected | H2 | HWM | Diff. from H2 |
|--------------------------------|----------------------|-------------------|-------------------|----------------|
| Consensus Tax Revenues | \$25,752.0 | \$26,860.0 | \$26,860.0 | \$0.0 |
| <i>Less transfers</i> | \$21,949.9 | \$22,746.4 | \$22,746.4 | \$0.0 |
| <i>Less cap gains transfer</i> | \$21,949.9 | \$22,540.4 | \$22,540.4 | \$0.0 |
| Tax Settlements | \$125.0 | \$115.0 | \$125.0 | \$10.0 |
| Tax changes not in consensus | \$0.0 | \$49.0 | \$49.0 | \$0.0 |
| Departmental Revenues | \$3,943.5 | \$3,821.1 | \$3,821.2 | \$0.1 |
| Federal Reimbursements | \$10,749.2 | \$10,784.3 | \$10,800.1 | \$15.8 |
| Other Revenues | \$2,029.4 | \$2,203.9 | \$2,125.5 | -\$78.4 |
| Revenues for budget | \$38,797.0 | \$39,513.7 | \$39,461.2 | -\$52.5 |

HWM Policy Changes

The HWM budget includes 47 outside sections many of which are related to spending and revenue assumptions. However, there are several important policy proposals:

DSRIP Trust Fund – the HWM budget includes a proposal from House 2 which creates a new trust fund that will be used to incentivize more efficient and cost-effective health care delivery models. Like House 2, the fund is partly supported by a \$250 million annual provider assessment. HWM sunsets this assessment in 2022.

Health Safety Net – the HWM budget directs the Executive Office of Health & Human Services (EOHHS) to contribute up to \$15 million to the Health Safety Net Trust fund (HSN) in FY 2017. House 2 proposed eliminating an annual state contribution of \$30 million to the fund. The HWM budget does not do anything to delay or alter regulatory changes to HSN that the Administration has proposed. These changes would limit eligibility for reimbursement through the fund. The HWM budget also includes a section requiring EOHHS to report to the Legislature on the HSN and the impact that regulatory changes have on the fund.

Substance Use Disorder Pilot – the HWM budget creates a two year pilot program to be run by the Health Policy Commission and Department of Public Health. The pilot program, which could access up to \$3 million in state funding, would look into methods of connecting emergency room care for substance use disorders with effective outpatient treatment.

Substance Use Protective Custody – the HWM budget includes several sections defining a process for law enforcement officers to place substance users in protective custody for the purpose of treatment.

HWM v. House 2 Comparison

In general, the HWM budget is very similar to House 2 in terms of fiscal assumptions and spending priorities. The chart below provides a quick comparison of some of the notable elements of each budget.

| <i>Fiscal Basics</i> | | | <i>Spending & Policy</i> | | |
|---------------------------|----------------|----------------|--|-----------|------------|
| | <i>H2</i> | <i>HWM</i> | | <i>H2</i> | <i>HWM</i> |
| Line item spending growth | 3.19% | 3.01% | MassHealth increase | \$739.3 | \$755.6 |
| Total new spending | \$1.52 billion | \$1.45 billion | Creation of DSRIP trust fund | Yes | Yes |
| Use of one time solutions | \$266.5 | \$266.5 | Amount of new hospital assessment | \$250.0 | \$250.0 |
| Cap gains diverted to GF | \$150.0 | \$150.0 | Sunset on hospital assessment | No | Yes |
| Assumed RDF deposit | \$206.0 | \$206.0 | Change GIC premiums | Yes | No |
| Tax settlement revenue | \$115.0 | \$125.0 | Change TANF eligibility | Yes | No |
| FY 2016 Surplus earmarked | \$20.0 | \$0.0 | Unrestricted local aid increase | \$44.0 | \$44.0 |
| | | | C70 increase | \$72.1 | \$95.7 |
| | | | Change to charter school tuition reimbursement | Yes | No |

Conclusion

The HWM budget presents a sensible spending plan that will reduce the state's structural deficit. Using many of the same fiscal strategies employed by the Governor, the HWM budget proposes modest spending growth and sharply reduces one-time solutions used to balance the budget; the \$206 million deposit into the Stabilization Fund included in this budget and in House 2, is a much needed step toward rebuilding reserves.

In spite of the positive steps in this budget, there are lingering areas of concern. Like House 2, the HWM budget continues to divert excess capital gains tax revenue from the Stabilization Fund. Unlike House 2, the HWM budget underfunds several large programs – including CPCS and Emergency Assistance – in the hopes that additional revenues will be available later in the year to cover the shortfall.

When the House debates this budget at the end of April, the total spending proposed by HWM will most likely increase. However, it is vital that the final House budget maintain the fiscally disciplined approach put forward by HWM in the budget released today.

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 HWM |
|---|----------------|----------------|----------------|---------------|--------------------|---------------|---------------|
| Health Care | 12,619 | 13,615 | 14,787 | 15,876 | 15,906 | 16,632 | 16,658 |
| MassHealth | 10,874 | 12,121 | 13,583 | 14,740 | 14,741 | 15,469 | 15,497 |
| Connector | 905 | 600 | 268 | 229 | 259 | 233 | 233 |
| Trust Funds ¹ | 580 | 661 | 701 | 651 | 651 | 668 | 668 |
| Other Health Care | 260 | 232 | 235 | 256 | 255 | 262 | 261 |
| Local Government Support | 5,765 | 5,919 | 6,023 | 6,213 | 6,211 | 6,333 | 6,344 |
| Chapter 70 Education Aid | 4,186 | 4,303 | 4,402 | 4,514 | 4,514 | 4,584 | 4,618 |
| Other K-12 Education Aid | 571 | 602 | 585 | 622 | 623 | 638 | 614 |
| Unrestricted Local Aid | 927 | 948 | 973 | 1,007 | 1,007 | 1,049 | 1,049 |
| Other Local Aid | 81 | 67 | 63 | 70 | 67 | 62 | 63 |
| Other Education | 1,490 | 1,612 | 1,710 | 1,750 | 1,760 | 1,732 | 1,735 |
| Early Education | 499 | 524 | 544 | 567 | 566 | 573 | 573 |
| Higher Education | 990 | 1,088 | 1,167 | 1,184 | 1,194 | 1,159 | 1,162 |
| Human Services | 5,105 | 5,404 | 5,665 | 5,833 | 5,916 | 6,008 | 5,946 |
| Developmental Services | 1,441 | 1,553 | 1,715 | 1,847 | 1,847 | 1,897 | 1,892 |
| Family Services | 921 | 977 | 1,077 | 1,126 | 1,156 | 1,162 | 1,150 |
| Cash Assistance | 786 | 794 | 716 | 707 | 714 | 689 | 684 |
| Mental Health | 659 | 708 | 719 | 740 | 740 | 761 | 760 |
| Public Health | 522 | 560 | 601 | 549 | 553 | 595 | 594 |
| Housing Support | 406 | 420 | 422 | 427 | 471 | 459 | 425 |
| Senior Support | 240 | 253 | 271 | 283 | 283 | 286 | 286 |
| Veteran Services | 130 | 140 | 143 | 152 | 152 | 158 | 156 |
| Public Safety | 2,430 | 2,523 | 2,632 | 2,617 | 2,709 | 2,701 | 2,658 |
| Corrections | 579 | 591 | 607 | 608 | 612 | 611 | 611 |
| Sheriffs | 529 | 542 | 582 | 560 | 606 | 588 | 574 |
| Judiciary | 794 | 828 | 863 | 849 | 889 | 882 | 861 |
| Police | 293 | 310 | 308 | 326 | 323 | 339 | 338 |
| District Attorneys | 102 | 103 | 108 | 113 | 115 | 119 | 117 |
| Attorney General | 40 | 43 | 44 | 45 | 45 | 48 | 48 |
| Other Public Protection | 93 | 106 | 120 | 116 | 119 | 113 | 109 |
| Transportation | 1,191 | 1,423 | 1,774 | 1,629 | 1,623 | 1,631 | 1,631 |
| MassDOT | 162 | 272 | 471 | 365 | 359 | 328 | 328 |
| Highways | 56 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional Transit | 19 | 68 | 40 | 82 | 82 | 80 | 80 |
| Registry | 9 | 9 | 9 | 10 | 10 | 10 | 10 |
| MBTA | 947 | 1,074 | 1,254 | 1,172 | 1,173 | 1,214 | 1,214 |
| Sales Tax Revenues | 787 | 799 | 971 | 985 | 986 | 1,027 | |
| Discretionary Assistance | 160 | 275 | 283 | 187 | 187 | 187 | |
| Economic Development | 346 | 417 | 341 | 421 | 417 | 391 | 381 |
| Business and Labor | 147 | 197 | 114 | 179 | 175 | 164 | 155 |
| Environment and Energy | 199 | 220 | 227 | 241 | 242 | 227 | 226 |
| Employee Benefits | 3,207 | 3,445 | 3,897 | 4,152 | 4,152 | 4,391 | 4,424 |
| GIC ² | 1,240 | 1,395 | 1,683 | 1,726 | 1,726 | 1,743 | 1,776 |
| State Retiree Benefits (OPEB) | 415 | 420 | 420 | 425 | 425 | 450 | 450 |
| Pensions | 1,552 | 1,630 | 1,793 | 2,001 | 2,001 | 2,198 | 2,198 |
| Capital Support | 2,362 | 2,423 | 2,498 | 2,518 | 2,518 | 2,645 | 2,643 |
| Debt Service | 2,068 | 2,118 | 2,219 | 2,240 | 2,240 | 2,372 | 2,370 |
| Contract Assistance | 294 | 304 | 279 | 278 | 278 | 272 | 272 |
| MA School Building Authority | 669 | 729 | 772 | 804 | 815 | 867 | 867 |
| Other/General Government | 554 | 707 | 617 | 304 | 502 | 570 | 544 |
| Total (Including Pre-Budget Transfers) | 35,738 | 38,216 | 40,715 | 42,116 | 42,528 | 43,900 | 43,830 |