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Financial Statements

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Fiscal Note

The Governor submits the House 1 budget recommendation for FY 2016 for the maintenance of the departments, boards, commissions, institutions and certain activities of the Commonwealth, for interest, sinking fund and serial bond requirements. The Governor's budget recommendation totals \$38.062 B, before including the state's annual contribution for employee pension costs. When accounting for state pension costs, total FY 2016 state spending equals \$40.034 B. The estimated spending for the current fiscal year (FY 2015) totals \$36.938 B. FY 2016 spending will be 3.0% greater in estimated spending than FY 2015.

| | FY2015 | FY2016 | Annual Change | % Change |
|------------------------------|--------|--------|---------------|----------|
| Appropriated Spending | 36,938 | 38,062 | 1,124 | 3.0% |
| State Pension Contribution: | 1,793 | 1,972 | 179 | 9.98% |
| Spending Including Pensions: | 38,731 | 40,034 | 1,303 | 3.36% |



FISCAL YEAR 2016
FINANCIAL STATEMENT
Budgeted Funds (in millions)

| | ALL FUNDS | GENERAL FUND | WORKFORCE TRAINING | COMM. TRNSP FUND | MASS TOURISM | GAMING LOCAL AID | STABIL. & OTHER FUNDS |
|---|-----------------|-----------------|--------------------|------------------|--------------|------------------|-----------------------|
| <u>FISCAL YEAR 2016 BEGINNING BALANCES</u> | | | | | | | |
| Undesignated Fund Balance | 52.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 52.6 |
| Stabilization Fund Balance | 1,128.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,128.1 |
| Designated for Continuing Appropriations into FY2016 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Designated for Debt Service | 14.4 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL, FISCAL YEAR 2016 BEGINNING BALANCES | 1,195.1 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 1,180.7 |
| <u>CURRENT YEAR REVENUES AND OTHER SOURCES</u> | | | | | | | |
| Consensus Tax Estimate | 25,479.1 | 24,120.4 | 22.4 | 1,301.4 | 33.9 | 0.0 | 1.0 |
| Non-Filer Amnesty | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| FAS 109 Delay | 46.0 | 46.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Life Sciences Tax Incentive Cap | 5.0 | 5.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sales Tax Dedicated to the MBTA | (985.2) | (985.2) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annual State Contribution to the State Pension System | (1,972.0) | (1,972.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sales Tax Dedicated to the SBA | (803.9) | (803.9) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Workforce Training Trust Fund Transfer | (22.4) | 0.0 | (22.4) | 0.0 | 0.0 | 0.0 | 0.0 |
| SubTotal: Net Tax Revenue Available for Budget | 21,846.6 | 20,510.3 | 0.0 | 1,301.4 | 33.9 | 0.0 | 1.0 |
| Tax & Non-Tax Settlements | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Federal Reimbursements | 10,235.5 | 10,194.7 | 0.0 | 0.0 | 0.0 | 0.0 | 40.8 |
| Departmental Revenue | 3,849.7 | 3,172.2 | 0.0 | 663.2 | 0.0 | 0.0 | 14.3 |
| Consolidated Transfers | 2,015.5 | 1,836.9 | 0.0 | 96.0 | 0.0 | 82.4 | 0.2 |
| SUBTOTAL, FISCAL YEAR 2016 REVENUES | 38,047.3 | 35,814.1 | 0.0 | 2,060.6 | 33.9 | 82.4 | 56.3 |
| TOTAL, FISCAL YEAR 2016 AVAILABLE RESOURCES | 39,242.4 | 35,814.1 | 0.0 | 2,075.0 | 33.9 | 82.4 | 1,237.0 |
| <u>EXPENDITURES AND USES</u> | | | | | | | |
| Appropriated Spending | 38,387.4 | 36,200.0 | 0.0 | 2,022.0 | 10.7 | 82.8 | 71.9 |
| Gross ERIP Savings | (325.1) | (325.1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL, FISCAL YEAR 2016 EXPENDITURES | 38,062.3 | 35,874.9 | 0.0 | 2,022.0 | 10.7 | 82.8 | 71.9 |
| <u>END OF FISCAL YEAR RESERVED BALANCES</u> | | | | | | | |
| Designated for Continuing Appropriations | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Designated for Debt Service | 14.4 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 0.0 |
| FISCAL YEAR 2016 UNDESIGNATED FUND BALANCE | 1,165.7 | (60.8) | 0.0 | 38.6 | 23.2 | (0.4) | 1,165.1 |
| Fund Balance Deficit Elimination Transfers | 0.0 | 60.8 | 0.0 | (38.2) | (23.0) | 0.4 | 0.0 |
| UNDESIGNATED FUND BALANCE | 1,165.7 | 0.0 | 0.0 | 0.4 | 0.2 | 0.0 | 1,165.1 |
| Balances Reserved in Other Budgeted Funds | 1,165.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,165.1 |
| CONSOLIDATED NET SURPLUS | 0.6 | 0.0 | 0.0 | 0.4 | 0.2 | 0.0 | 0.0 |
| <u>FISCAL YEAR 2016 ENDING BALANCES</u> | | | | | | | |
| Undesignated Fund Balance | 30.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 30.3 |
| Stabilization Fund Balance | 1,134.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,134.8 |
| Designated for Continuing Appropriations into FY2017 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Designated for Debt Service | 14.4 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 0.0 |
| TOTALS, FISCAL YEAR 2016 ENDING BALANCES | 1,179.5 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 1,165.1 |

FISCAL YEAR 2015

FINANCIAL STATEMENT

Budgeted Funds (in millions)

| | ALL FUNDS | GENERAL FUND | WORKFORCE TRAINING | COMM. TRNSP FUND | MASS TOURISM | GAMING FUNDS | STABIL. & OTHER FUNDS |
|---|-----------------|-----------------|--------------------|------------------|--------------|--------------|-----------------------|
| <u>FISCAL YEAR 2015 BEGINNING BALANCES</u> | | | | | | | |
| Undesignated Fund Balance | 12.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 12.1 |
| Stabilization Fund Balance | 1,248.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,248.4 |
| Designated for Continuing Appropriations into FY2015 | 175.6 | 144.1 | 0.0 | 0.0 | 0.0 | 21.3 | 10.2 |
| Designated for Debt Service | 14.4 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL, FISCAL YEAR 2015 BEGINNING BALANCES | 1,450.5 | 144.1 | 0.0 | 14.4 | 0.0 | 21.3 | 1,270.7 |
| <u>CURRENT YEAR REVENUES AND OTHER SOURCES</u> | | | | | | | |
| Gross Tax Revenues | 24,307.3 | 22,970.7 | 21.5 | 1,262.0 | 52.1 | 0.0 | 1.0 |
| Corporate Tax Amnesty | 18.0 | 18.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sales Tax Dedicated to the MBTA | (970.6) | (970.6) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annual State Contribution to the State Pension System | (1,793.0) | (1,793.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sales Tax Dedicated to the SBA | (772.3) | (772.3) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Workforce Training Trust Fund Transfer | (21.5) | 0.0 | (21.5) | 0.0 | 0.0 | 0.0 | 0.0 |
| SubTotal: Net Tax Revenue Available for Budget | 20,767.9 | 19,452.8 | 0.0 | 1,262.0 | 52.1 | 0.0 | 1.0 |
| Federal Reimbursements | 9,766.7 | 9,696.9 | 0.0 | 0.0 | 0.0 | 0.0 | 69.8 |
| Departmental Revenue | 3,915.7 | 3,260.4 | 0.0 | 649.3 | 0.0 | 0.0 | 6.0 |
| Consolidated Transfers | 2,049.1 | 2,011.7 | 0.0 | 75.0 | 2.4 | 84.6 | (124.6) |
| Tax and Non-Tax Settlements | 183.0 | 183.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL, FISCAL YEAR 2015 REVENUES | 36,682.4 | 34,604.8 | 0.0 | 1,986.3 | 54.5 | 84.6 | (47.8) |
| TOTAL, FISCAL YEAR 2015 AVAILABLE RESOURCES | 38,132.9 | 34,748.9 | 0.0 | 2,000.7 | 54.5 | 105.9 | 1,222.9 |
| <u>EXPENDITURES AND USES</u> | | | | | | | |
| Appropriated Spending | 36,493.0 | 34,478.1 | 0.0 | 1,930.2 | 22.9 | 20.0 | 41.8 |
| Contingency Reserve | 445.4 | 425.9 | 0.0 | 18.6 | 0.0 | 0.0 | 0.9 |
| Unspent Appropriations Continued to Fiscal Year 2015 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL, FISCAL YEAR 2015 EXPENDITURES | 36,938.4 | 34,904.0 | 0.0 | 1,948.8 | 22.9 | 20.0 | 42.7 |
| <u>END OF FISCAL YEAR RESERVED BALANCES</u> | | | | | | | |
| Designated for Continuing Appropriations | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Designated for Debt Service | 14.4 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 0.0 |
| FISCAL YEAR 2015 UNDESIGNATED FUND BALANCE | 1,180.1 | (155.1) | 0.0 | 37.5 | 31.6 | 85.9 | 1,180.2 |
| Fund Balance Deficit Elimination Transfers | 0.0 | 155.1 | 0.0 | (37.5) | (31.6) | (85.9) | 0.0 |
| UNDESIGNATED FUND BALANCE | 1,180.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,180.2 |
| Balances Reserved in Other Budgeted Funds | (1,180.2) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (1,180.2) |
| CONSOLIDATED NET SURPLUS | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <u>FISCAL YEAR 2015 ENDING BALANCES</u> | | | | | | | |
| Undesignated Fund Balance | 52.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 52.6 |
| Stabilization Fund Balance | 1,128.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,128.1 |
| Designated for Continuing Appropriations into FY2016 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Designated for Debt Service | 14.4 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 0.0 |
| TOTALS, FISCAL YEAR 2015 ENDING BALANCES | 1,195.1 | 0.0 | 0.0 | 14.4 | 0.0 | 0.0 | 1,180.7 |

FISCAL YEAR 2014
FINANCIAL STATEMENT
Budgeted Funds (in millions)

| | ALL FUNDS |
|---|------------------|
| <u>FISCAL YEAR 2014 BEGINNING BALANCES</u> | |
| Undesignated Fund Balance | 20.6 |
| Stabilization Fund Balance | 1,556.7 |
| Designated for Continuing Appropriations into FY2014 | 297.1 |
| SUBTOTAL, FISCAL YEAR 2014 BEGINNING BALANCES | 1,874.4 |
| <u>CURRENT YEAR REVENUES AND OTHER SOURCES</u> | |
| Gross Tax Revenues | 23,370.0 |
| Sales Tax Dedicated to the MBTA | (799.3) |
| Annual State Contribution to State Pension System | (1,630.0) |
| Sales Tax Dedicated to the SBA | (727.5) |
| Workforce Training Fund | (21.2) |
| SubTotal: Net Tax Revenue Available for Budget | 20,192.0 |
| Federal Reimbursements | 8,372.1 |
| Departmental Revenue | 3,712.4 |
| Consolidated Transfers | 1,566.6 |
| SUBTOTAL, FISCAL YEAR 2014 REVENUES | 33,843.1 |
| TOTAL, FISCAL YEAR 2014 AVAILABLE RESOURCES | 35,717.5 |
| TOTAL, FISCAL YEAR 2014 EXPENDITURES | 34,267.0 |
| <u>FISCAL YEAR 2014 ENDING BALANCES</u> | |
| Undesignated Fund Balance | 12.1 |
| Stabilization Fund Balance | 1,248.4 |
| Designated for Continuing Appropriations into FY2015 | 190.0 |
| TOTALS, FISCAL YEAR 2014 ENDING BALANCES | 1,450.5 |

[For additional detail behind FY 14 revenues and expenditures, please refer to the Fiscal 2014 Statutory Basis Financial Report, which can be found on the Comptroller's website at \[www.mass.gov/osc\]\(http://www.mass.gov/osc\).](http://www.mass.gov/osc)

Capital Budget

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Capital Budget

Capital Investments and Debt Service

The Commonwealth's five-year capital investment plan is updated annually shortly after the operating budget has been released. The Executive Office for Administration and Finance (A&F) develops this five-year capital investment plan in conjunction with an annual debt affordability analysis to help ensure Massachusetts continues to borrow responsibly.

The Commonwealth's capital program is funded primarily through bond proceeds. As such, the total size of the capital program is determined primarily by the amount of debt the Commonwealth can afford to issue and pay in debt service. The Commonwealth must pay principal and interest costs on the bonds it issues to fund its capital investment program. These annual debt service expenses on outstanding Commonwealth bonds are funded each year in the Commonwealth's annual operating budget. The fiscal year 2016 budgeted debt service figure, \$2.308 billion, displays the capital program impact on the operating budget. It should be noted that a large majority of the \$2.308 billion funds decades of previous capital infrastructure investment, while only a small portion funds debt service requirements based on new debt issuances.

For additional information regarding the Commonwealth's outstanding debt, please reference the Commonwealth's disclosure information at: <http://www.massbondholder.com/real-time-disclosure/information-statement/long-term-liabilities-capital-investment-plan>.

The Fiscal Year 2016-2020 Capital Investment Plan

The Baker-Polito Administration will file its first five-year capital investment plan on or by July 1, 2015, as required by statute. This five-year plan will establish an annual spending limit, known as the "bond cap," for each of the next five years and will outline the Administration's transportation, environmental, housing and infrastructure investment priorities for fiscal year 2016 and beyond. On behalf of the Governor, A&F will engage in a diligent, fiscally responsible, and comprehensive process to develop a plan that supports job growth, private development, and local infrastructure.

Impact of Capital Plan on the Operating Budget

Each year, as part of the annual development of the capital investment plan, A&F evaluates the operating budget impacts for all requested projects. Every capital spending request must show the incremental and ongoing annual operating costs/savings that are expected to be incurred upon completion of the project. The decision on whether to fund a capital project depends on A&F's assessment of not only the programmatic need for the project, but also the affordability of the related operating costs.

The Baker-Polito Administration's fiscal year 2016 budget recommendation includes \$37.7 million of funding to transfer operating expenses at the Massachusetts Department of Transportation (MassDOT) off of the capital plan and onto the operating budget. This investment furthers MassDOT's three-year commitment to eliminate the costly practice of paying for operating costs with capital funding.

Appropriation Recommendations

| | |
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THE COMMONWEALTH OF MASSACHUSETTS

In the Year Two Thousand and Fifteen

AN ACT MAKING APPROPRIATIONS FOR FISCAL YEAR 2016.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is immediately to make appropriations for the fiscal year beginning July 1, 2015, and to make certain changes in law, each of which is immediately necessary to carry out those appropriations or for other important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. To provide for the operations of the several departments, boards, commissions and institutions and other services of the commonwealth, and for certain permanent improvements and to meet certain requirements of law, the sums set forth in sections 2, 2B, 2D, 2E and 3, for the purposes and subject to the conditions specified in sections 2, 2B, 2D, 2E and 3, are hereby appropriated from the General Fund unless specifically designated otherwise, subject to laws regulating the disbursement of public funds for the fiscal year ending June 30, 2016. All sums appropriated under this act, including supplemental and deficiency budgets, shall be expended in a manner reflecting and encouraging a policy of nondiscrimination and equal opportunity for members of minority groups, women and disabled persons. All officials and employees of an agency, board, department, commission or division receiving monies under this act shall take affirmative steps to ensure equality of opportunity in the internal affairs of state government, as well as in their relations with the public, including those persons and organizations doing business with the commonwealth. Each agency, board, department, commission or division, in spending appropriated sums and discharging its statutory responsibilities, shall adopt measures to ensure equal opportunity in the areas of hiring, promotion, demotion or transfer, recruitment, layoff or termination, rates of compensation, in-service or apprenticeship training programs and all terms and conditions of employment.



Section 1A - Revenue by Source and Fund

SECTION 1A. In accordance with Articles LXIII and CVII of the Amendments to the Constitution and section 6D of chapter 29 of the General Laws, it is hereby declared that the amounts of revenue set forth in this section by source for the respective funds of the commonwealth for the fiscal year ending June 30, 2016 are necessary and sufficient to provide the means to defray the appropriations and expenditures from such funds for this fiscal year as set forth and authorized in sections 2, 2B and 2E. The comptroller shall keep a distinct account of actual receipts from each such source by each such fund to furnish the executive office for administration and finance and the house and senate committees on ways and means with quarterly statements comparing such receipts with the projected receipts set forth in this section and to include a full statement comparing such actual and projected receipts in the annual report for this fiscal year pursuant to section 13 of chapter 7A of the General Laws. The quarterly and annual reports shall also include detailed statements of any other sources of revenue for the budgeted funds in addition to those specified in this section.

Fiscal Year 2016 Revenue by Source Fund (in Millions)

| Source | All Budgeted Funds | General Fund | Commonwealth Transportation Fund | Massachusetts Tourism Fund | Gaming Local Aid Fund | Other * |
|---|--------------------|-----------------|----------------------------------|----------------------------|-----------------------|-------------|
| Fiscal 2016 Consensus Tax Revenue Estimate | | | | | | |
| Tax Revenue Estimate | | | | | | |
| Alcoholic Beverages | 80.7 | 80.7 | 0.0 | 0.0 | 0.0 | 0.0 |
| Cigarettes | 505.6 | 505.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| Corporations | 2,164.7 | 2,164.7 | 0.0 | 0.0 | 0.0 | 0.0 |
| Deeds | 259.6 | 259.6 | 0.0 | 0.0 | 0.0 | 0.0 |
| Estate Inheritance | 336.1 | 336.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Financial Institutions | 23.1 | 23.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Income | 14,727.9 | 14,727.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| Insurance | 393.2 | 393.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| Motor Fuels | 764.2 | 0.0 | 763.2 | 0.0 | 0.0 | 1.0 |
| Public Utilities | 22.8 | 22.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| Room Occupancy | 154.4 | 120.5 | 0.0 | 33.9 | 0.0 | 0.0 |
| Sales - Regular | 4,188.3 | 4,188.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sales - Meals | 986.0 | 986.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sales - Motor Vehicles | 835.8 | 297.6 | 538.2 | 0.0 | 0.0 | 0.0 |
| Miscellaneous | 14.2 | 14.2 | 0.0 | 0.0 | 0.0 | 0.0 |
| Unemployment Insurance Surcharges | 22.4 | 0.0 | 0.0 | 0.0 | 0.0 | 22.4 |
| Total Tax Revenues: | 25,479.0 | 24,120.3 | 1,301.4 | 33.9 | 0.0 | 23.4 |
| House 1 Tax Initiatives | | | | | | |
| Non-Filer Tax Amnesty | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Delaying the FAS 109 Deduction | 45.8 | 45.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| Life Sciences Tax Incentive Cap | 5.0 | 5.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Tax Revenues: | 150.8 | 150.8 | 0.0 | 0.0 | 0.0 | 0.0 |
| Annual State Contribution | (1,972.0) | (1,972.0) | 0.0 | 0.0 | 0.0 | 0.0 |

| Source | All Budgeted Funds | General Fund | Commonwealth Transportation Fund | Massachusetts Tourism Fund | Gaming Local Aid Fund | Other * |
|---|--------------------|------------------|----------------------------------|----------------------------|-----------------------|---------------|
| to the State Pension System | | | | | | |
| Sales Tax Dedicated to the MBTA | (985.2) | (985.2) | 0.0 | 0.0 | 0.0 | 0.0 |
| Sales Tax Dedicated to the SBA | (803.9) | (803.9) | 0.0 | 0.0 | 0.0 | 0.0 |
| Workforce Training Trust Fund Transfer | (22.4) | 0.0 | 0.0 | 0.0 | 0.0 | (22.4) |
| Total Transfers: | (3,783.5) | (3,761.1) | 0.0 | 0.0 | 0.0 | (22.4) |
| Total Taxes Available for the Fiscal 2016 Budget | 21,846.3 | 20,510.0 | 1,301.4 | 33.9 | 0.0 | 1.0 |
| Non-Tax Revenue | | | | | | |
| Federal Reimbursements | 10,235.5 | 10,194.7 | 0.0 | 0.0 | 0.0 | 40.8 |
| Departmental Revenues | 3,849.7 | 3,172.2 | 663.2 | 0.0 | 0.0 | 14.3 |
| Consolidated Transfers | 2,015.5 | 1,836.9 | 96.0 | 0.0 | 82.4 | 0.2 |
| Non-Tax Revenue Total | 16,100.7 | 15,203.8 | 759.2 | 0.0 | 82.4 | 55.3 |
| Grand Total | 37,947.0 | 35,713.8 | 2,060.6 | 33.9 | 82.4 | 56.3 |

* * Workforce Training Trust Fund and Inland Fisheries and Game Fund.

Section 1B - Non-Tax Revenue Summary

SECTION 1B. The comptroller shall keep a distinct account of actual receipts of non-tax revenues by each department, board, commission or institution to furnish the executive office for administration and finance and the house and senate committees on ways and means with quarterly statements comparing such receipts with projected receipts set forth herein and to include a full statement comparing such receipts with projected receipts in the annual report for such fiscal year pursuant to section 13 of chapter 7A of the General Laws. The quarterly and annual reports shall also include detailed statements of any other sources of revenue for the budgeted funds in addition to those specified in this section.

Fiscal Year 2016 Non-Tax Revenue Summary

| Program Area | Unrestricted Non-Tax Revenue | Restricted Non-Tax Revenue | Total Non-Tax Revenue |
|-----------------------------------|---|---|--------------------------------------|
| Federal Revenue | | | |
| Independents | 12,464,445 | 21,898,666 | 34,363,111 |
| Administration and Finance | 41,128,274 | 6,547,280 | 47,675,554 |
| Energy & Environmental Affairs | 5,800,000 | 0 | 5,800,000 |
| Health and Human Services | 9,873,119,784 | 66,314,034 | 9,939,433,818 |
| Education | 197,708,991 | 0 | 197,708,991 |
| Public Safety | 6,000,000 | 4,556,186 | 10,556,186 |
| Total Federal Revenue | 10,136,221,494 | 99,316,166 | 10,235,537,660 |
| Departmental Revenue | | | |
| Judiciary | 111,738,947 | 0 | 111,738,947 |
| Independents | 381,394,562 | 27,540,773 | 408,935,335 |
| Administration and Finance | 1,084,833,604 | 30,691,031 | 1,115,524,635 |
| Energy & Environmental Affairs | 72,449,241 | 25,686,501 | 98,135,742 |
| Health and Human Services | 764,754,986 | 312,073,956 | 1,076,828,942 |
| Transportation | 583,419,400 | 0 | 583,419,400 |
| Housing & Economic Development | 151,644,207 | 6,985,677 | 158,629,884 |
| Labor & Workforce Development | 2,021,632 | 552,850 | 2,574,482 |
| Education | 174,303,245 | 2,595,812 | 176,899,057 |
| Public Safety | 54,591,466 | 62,404,558 | 116,996,024 |
| Total Departmental Revenue | 3,381,151,290 | 468,531,158 | 3,849,682,448 |
| Consolidated Transfers | 1,997,993,507 | 17,494,390 | 2,015,487,897 |
| Total Non-Tax Revenue | 15,515,366,291 | 585,341,714 | 16,100,708,005 |



Section 1C - Consolidated Transfers

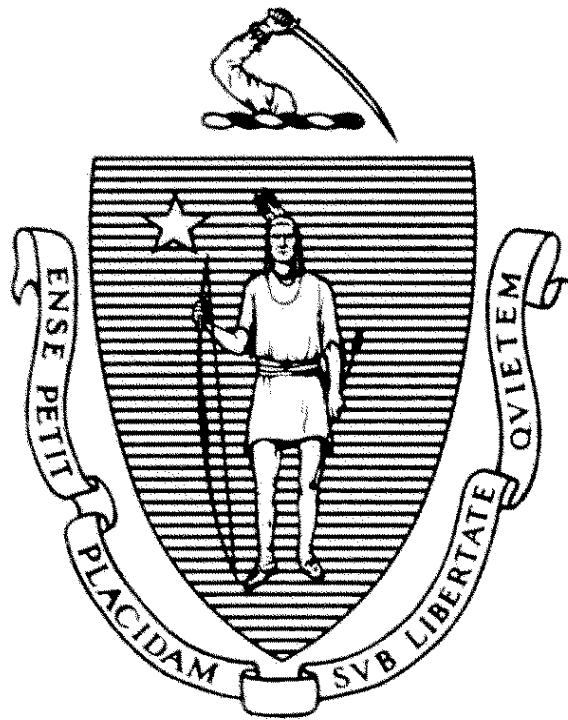
SECTION 1C. This subset of non-tax revenues comes in the form of consolidated transfers. Throughout the fiscal year there are a number of transfers between and among budgeted and non-budgeted funds. The following detail the budgetary impact of these sources and uses of funds.

FY2016 Consolidated Transfers

| SOURCES / USES | Department | Amount |
|--|---|----------------------|
| Sources | | |
| Lottery Distributions & Reimbursements to the General Fund | Lottery | 997,358,718 |
| General Fund Fringe Revenue | Group Insurance | 373,731,455 |
| Master Settlement Tobacco Revenues | Treasurer | 272,049,013 |
| Connector Revenue | | 110,000,000 |
| Transportation Finance Reform General Fund Subsidy | Transportation | 96,000,000 |
| Recurring Slots Revenue | | 82,371,001 |
| Unclaimed Property | Treasurer | 75,062,270 |
| Indirect Revenues | Comptroller | 32,000,000 |
| Division of Industrial Accidents Reimbursement | Executive Office of Labor and Workforce | 24,026,538 |
| Federal Payment for Pension Costs | Treasurer | 13,650,000 |
| MA. IT Center and Springfield Office Building Rent | Capital Asset Management | 13,403,492 |
| Community First Trust Fund Expanded Autism Services Transfer | Developmental Services | 6,900,565 |
| Massachusetts Water Resources Authority Transfer | Conservation and Recreation | 5,608,833 |
| Reimbursement for License Plate Costs | Dept. of Correction | 3,090,898 |
| Local Housing Authority Debt Service Reimbursement | Housing & Community Development | 2,602,560 |
| Lottery Transfer for Gamblers Treatment Program | Public Health | 1,000,000 |
| Personal Needs Allowance Recoveries | Health & Human Services | 1,000,000 |
| Child Support Payments | Children and Families | 700,000 |
| Gaming Commission Reimbursement | Attorney General | 457,554 |
| Debt Collection Contract Receipts | Comptroller | 200,000 |
| Senior Citizen Hunting License Fees | Fish and Game | 175,000 |
| Miscellaneous Comptroller Transfers | Comptroller | 100,000 |
| Total Sources | | 2,111,487,897 |
| Uses | | |
| Transportation Finance Reform General Fund Subsidy | Transportation | -96,000,000 |
| Total Uses | | -96,000,000 |
| GRAND TOTAL | | 2,015,487,897 |



Fiscal Year 2016 Budget Recommendation



**Sections 2, 2B and 2D
Appropriation Recommendations**



SECTION 2.

SECTION 2B. Notwithstanding any general or special law to the contrary, the agencies listed in this section may expend the amounts listed in this section for the provision of services to agencies listed in section 2. All expenditures made pursuant to this section shall be accompanied by a corresponding transfer of funds from a line item listed in section 2 to the Intragovernmental Service Fund, established by section 2Q of chapter 29 of the General Laws. All revenues and other inflows shall be based on rates published by the seller agency that are developed in accordance with cost principles established by the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." All rates shall be published within 30 days of the enactment of this section. No expenditures that would cause the Intragovernmental Service Fund to be in deficit at the close of fiscal year 2016 shall be made from that fund. All authorizations in this section shall be charged to the Intragovernmental Service Fund and shall not be subject to section 5D of chapter 29 of the General Laws. Any balance remaining in that fund at the close of fiscal year 2016 shall be transferred to the General Fund.

SECTION 2D. The amounts set forth in this section are appropriated from the General Federal Grants Fund. Federal funds received in excess of the amount appropriated in this section shall be expended only in accordance with section 6B of chapter 29 of the General Laws. The amount of any unexpended balance of federal grant funds received before June 30, 2015, and not included as part of an appropriation item in this section, is hereby made available for expenditure during fiscal year 2016, in addition to any amount appropriated in this section.

Appropriation Recommendations

Statewide Summary

Fiscal Year 2016 Resource Summary (\$000)

| Government Area | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|----------------------------------|---|---|-----------------------------|---|
| Administration and Finance | 3,854,858 | 4,608,456 | 8,463,315 | 1,163,200 |
| Education | 6,781,352 | 1,429,741 | 8,211,093 | 374,608 |
| Energy and Environmental Affairs | 236,439 | 242,927 | 479,366 | 109,545 |
| Health and Human Services | 21,009,966 | 2,259,080 | 23,269,046 | 11,016,263 |
| Housing and Economic Development | 477,588 | 521,545 | 999,133 | 158,630 |
| Independents | 3,371,539 | 127,911 | 3,499,449 | 715,647 |
| Judiciary | 847,388 | 494 | 847,881 | 111,739 |
| Labor and Workforce Development | 44,029 | 326,182 | 370,212 | 2,574 |
| Legislature | 65,488 | 0 | 65,488 | 0 |
| Public Safety | 1,052,959 | 314,422 | 1,367,381 | 135,957 |
| Transportation | 645,773 | 1,426,277 | 2,072,050 | 583,419 |
| TOTAL | 38,387,380 | 11,257,034 | 49,644,414 | 14,371,583 |

Historical Employment Levels

| Government Area | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|----------------------------------|----------------|----------------|----------------|--------------------|---------------------|
| Administration and Finance | 2,427 | 2,459 | 2,477 | 2,471 | 2,447 |
| Education | 12,861 | 13,315 | 14,363 | 14,487 | 14,485 |
| Energy and Environmental Affairs | 1,928 | 1,904 | 1,889 | 2,008 | 1,993 |
| Health and Human Services | 19,038 | 19,126 | 19,509 | 20,329 | 20,129 |
| Housing and Economic Development | 666 | 673 | 690 | 714 | 732 |
| Independents | 9,296 | 9,485 | 9,697 | 9,889 | 10,063 |
| Judiciary | 7,085 | 7,217 | 7,188 | 7,174 | 7,174 |
| Labor and Workforce Development | 262 | 236 | 250 | 255 | 255 |
| Legislature | 952 | 941 | 932 | 927 | 927 |
| Public Safety | 8,534 | 8,626 | 8,815 | 9,110 | 8,898 |
| TOTAL | 63,049 | 63,983 | 65,810 | 67,364 | 67,103 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Administration and Finance

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Appellate Tax Board | 2,341 | 0 | 2,341 | 1,694 |
| Bureau of the State House | 2,328 | 100 | 2,428 | 0 |
| Civil Service Commission | 444 | 0 | 444 | 13 |
| Department of Revenue | 1,204,306 | 75,026 | 1,279,332 | 190,277 |
| Division of Administrative Law Appeals | 1,220 | 0 | 1,220 | 13 |
| Division of Capital Asset Management and Maintenance | 26,633 | 25,395 | 52,028 | 36,860 |
| George Fingold Library | 883 | 5 | 888 | 0 |
| Group Insurance Commission | 2,184,188 | 986,746 | 3,170,935 | 861,646 |
| Health Policy Commission | 0 | 4,017 | 4,017 | 0 |
| Human Resources Division | 36,914 | 63,906 | 100,820 | 2,631 |
| Information Technology Division | 14,095 | 123,524 | 137,618 | 10,452 |
| Massachusetts Developmental Disabilities Council | 0 | 1,964 | 1,964 | 0 |
| Massachusetts Office on Disability | 688 | 318 | 1,006 | 0 |
| Office of the Secretary for Administration and Finance | 367,003 | 369,719 | 736,722 | 23,632 |
| Operational Services Division | 13,815 | 9,262 | 23,078 | 17,900 |
| Public Employee Retirement Administration Commission | 0 | 5,464 | 5,464 | 0 |
| Teachers Retirement Board | 0 | 2,943,010 | 2,943,010 | 18,081 |
| TOTAL | 3,854,858 | 4,608,456 | 8,463,315 | 1,163,200 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|--|----------------|----------------|----------------|--------------------|---------------------|
| Appellate Tax Board | 19 | 20 | 19 | 19 | 19 |
| Bureau of the State House | 33 | 10 | 14 | 14 | 13 |
| Civil Service Commission | 4 | 4 | 4 | 4 | 4 |
| Department of Revenue | 1,819 | 1,819 | 1,819 | 1,784 | 1,705 |
| Division of Administrative Law Appeals | 12 | 12 | 12 | 12 | 12 |
| Division of Capital Asset Management and Maintenance | 2 | 38 | 55 | 82 | 84 |
| George Fingold Library | 10 | 10 | 11 | 11 | 11 |
| Group Insurance Commission | 51 | 50 | 55 | 58 | 58 |
| Health Policy Commission | 0 | 2 | 0 | 0 | 0 |
| Human Resources Division | 47 | 49 | 54 | 58 | 54 |
| Information Technology Division | 41 | 37 | 38 | 42 | 88 |
| Massachusetts Office on Disability | 9 | 9 | 10 | 8 | 9 |
| Office of the Secretary for Administration and Finance | 319 | 345 | 331 | 285 | 298 |
| Operational Services Division | 61 | 54 | 56 | 94 | 92 |
| TOTAL | 2,427 | 2,459 | 2,477 | 2,471 | 2,447 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Appellate Tax Board

The Appellate Tax Board is a quasi-judicial agency in the executive branch but with reporting requirements to the General Court. It is devoted exclusively to hearing and deciding cases on appeal from any state or local taxing authority. Established in 1929, the Board handles appeals related to virtually all state taxes and excises as well as appeals of local property taxes from all 351 cities and towns of the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Appellate Tax Board | 2,341 | 0 | 2,341 | 1,694 |

<http://www.mass.gov/atb>

Budgetary Direct Appropriations **1,940,616**

APPELLATE TAX BOARD

1310-1000 For the operation of the appellate tax board 1,940,616

Retained Revenue **400,000**

TAX ASSESSMENT APPEALS FEE RETAINED REVENUE

1310-1001 The appellate tax board may expend for the operation of the board an amount not to exceed \$400,000 from fees collected; provided, that notwithstanding any general or special law to the contrary, in order to accommodate discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 400,000

Bureau of the State House

The mission of the Bureau of the State House is to utilize a diverse workforce to carry out the statutory responsibilities of Massachusetts General Laws, Chapter 8, to provide a safe, secure workplace for visitors, assuring that all who enter the State House have a pleasant and welcoming experience.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|---|---|-----------------------------|---|
| Bureau of the State House | 2,328 | 100 | 2,428 | 0 |

<http://www.mass.gov/bsb>

Budgetary Direct Appropriations **2,327,920**

STATE HOUSE ACCESSIBILITY

1102-1128 For state house accessibility coordination, including communications access to public hearings and meetings; provided, that access shall include interpreter services for the deaf and hard of hearing 142,386

BUREAU OF THE STATE HOUSE

1102-3309 For the operation of the bureau of the state house 2,185,534

Trust Spending **100,000**

STATE HOUSE SPECIAL EVENTS FUND

1102-3304 100,000

Civil Service Commission

The Civil Service Commission is a quasi-judicial agency whose mission is to hear and decide appeals of public employees under the protection of civil service laws by ensuring that employment decisions are based on the relative ability, knowledge and skills of the public employee and to ensure that all individuals receive fair and impartial treatment.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Civil Service Commission | 444 | 0 | 444 | 13 |

<http://www.mass.gov/csc>

Budgetary Direct Appropriations **444,422**

CIVIL SERVICE COMMISSION

1108-1011 For the operation of the civil service commission 444,422

Department of Revenue

The mission of the Massachusetts Department of Revenue is to achieve maximum compliance with the tax, child support and municipal finance laws of the Commonwealth. In meeting its mission, the Department is dedicated to enforcing these laws in a fair, impartial and consistent manner by providing professional and courteous service to all customers.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Department of Revenue | 1,204,306 | 75,026 | 1,279,332 | 190,277 |

<http://www.mass.gov/dor>

Budgetary Direct Appropriations**1,169,819,725**

DEPARTMENT OF REVENUE

| | | |
|-----------|--|------------|
| 1201-0100 | For the operation of the department of revenue, including the tax administration division and the audit of certain foreign corporations; provided, that the department may allocate funds to the office of the attorney general for the purpose of the tax prosecution unit; provided further, that the department may charge item 1201-0160 for the costs of personnel and other support expenses provided to the child support enforcement unit; provided further, that notwithstanding section 1 of chapter 31 of the General Laws, seasonal positions funded by this account are positions requiring the services of an incumbent, on either a full-time or less than full-time basis beginning no earlier than December 1 and ending no later than November 30; and provided further, that seasonal positions funded by this account may not be filled by an incumbent for more than 10-months within a 12-month period | 88,872,929 |
|-----------|--|------------|

CHILD SUPPORT ENFORCEMENT DIVISION

| | | |
|-----------|---|------------|
| 1201-0160 | For the operation of the child support enforcement division; provided, that the department of revenue may allocate funds to the department of state police, the district courts, the probate and family courts, the district attorneys and other state agencies for the performance of certain child support enforcement activities, and that those agencies are directed to expend the funds for the purposes of this item; provided further, that the federal receipts associated with the child support computer network shall be drawn down at the highest possible rate of reimbursement and deposited into a revolving account to be expended for the network; provided further, that federal receipts associated with child support enforcement grants shall be deposited into a revolving account to be drawn down at the highest possible rate of reimbursement and to be expended for the grant authority; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of the authorization or the most recent revenue estimate, as reported in the state accounting system, for federal incentives and the network in accounts 1201-0161, 1201-0410 and 1201-0412 | 34,343,885 |
|-----------|---|------------|

EXPERT WITNESSES AND THEIR EXPENSES

1201-0911 For the costs associated with expert witnesses retained by the department of revenue for the purpose of resolving tax disputes; provided, that expenditures from this item shall be the lesser of \$1,150,000 and the amount certified by the secretary of administration and finance under section 156 of chapter 139 of the acts of 2012 1,150,000

UNDERGROUND STORAGE TANK REIMBURSEMENTS

1232-0100 For underground storage tank reimbursements to parties that have remediated spills of petroleum products pursuant to chapter 21J of the General Laws 13,000,000

UNDERGROUND STORAGE TANK ADMINISTRATIVE REVIEW BOARD

1232-0200 For the Underground Storage Tank Petroleum Cleanup Fund administrative review board established by section 8 of chapter 21J of the General Laws and for the administration of the underground storage tank program associated with the implementation of said chapter 21J; provided, that notwithstanding section 4 of said chapter 21J or any other general or special law to the contrary, appropriations made in this item shall be sufficient to cover the administrative expenses of the underground storage tank program 1,347,834

TAX ABATEMENTS FOR VETERANS WIDOWS BLIND PERSONS AND ELDERLY

1233-2000 For the tax abatement program for veterans, widows, blind persons and the elderly; provided, that cities and towns shall be reimbursed for the abatements granted under clauses 17, 22, 22A to E, inclusive, 37, 37A, 41, 41B, 41C, 41C 1/2 and 52 of section 5 of chapter 59 of the General Laws; provided further, that the commonwealth shall reimburse each city or town that accepts clauses 41B, 41C or 41C 1/2 for additional costs incurred in determining eligibility of applicants under these clauses in an amount not to exceed \$2 per exemption granted; and provided further, that funds shall be made available from this item for reimbursements to cities and towns for additional exemptions from the motor vehicle excise granted to disabled veterans under the seventh paragraph of section 1 of chapter 60A of the General Laws 24,038,075

UNRESTRICTED GENERAL GOVERNMENT LOCAL AID

1233-2350 For the distribution to cities and towns of the balance of the State Lottery Fund in accordance with clause (c) of the second paragraph of section 35 of chapter 10 of the General Laws and \$82,797,001 from the Gaming Local Aid Fund, and additional aid to municipalities, as provided for in section 3 of this act General Fund
 General Fund ... 91.55%
 Gaming Local Aid Fund ... 8.45% 979,797,001

REIMBURSEMENT TO CITIES IN LIEU OF TAXES ON STATE OWNED LAND

1233-2400 For reimbursements to cities and towns in lieu of taxes on state-owned land under sections 13 to 17, inclusive, of chapter 58 of the General Laws 26,770,000

CHAPTER 40S EDUCATION PAYMENTS

1233-2401 For reimbursements to certain cities and towns for additional educational costs pursuant to chapter 40S of the General Laws 500,000

Federal Grant Spending **179,442**

STATE ACCESS AND VISITATION PROGRAM

1201-0109 For the purposes of a federally funded grant entitled, State Access and Visitation Program 179,442

Retained Revenue **34,486,232**

ADDITIONAL AUDITORS RETAINED REVENUE

1201-0130 The department of revenue may expend for the operation of the department an amount not to exceed \$27,938,953 from revenues collected by the additional auditors for an enhanced audit program; provided, that those auditors shall discover and identify persons who are delinquent either in the filing of a tax return or the payment of a tax due and payable to the commonwealth, obtain the delinquent returns and collect the delinquent taxes for a prior fiscal year; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 27,938,953

CHILD SUPPORT ENFORCEMENT FEDERALLY REIMBURSED RETAINED REVENUE

1201-0164 The child support enforcement division of the department of revenue may expend for the operation of the division an amount not to exceed \$6,547,280 from federal reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 6,547,280

Trust Spending **74,846,461**

HIGHER EDUCATION STUDENT LOAN OFFSET FUND

1201-0112 50,000

MASSACHUSETTS UNITED STATES OLYMPIC FUND

1201-0113 79,387

TAX COLLECTION SERVICES AGREEMENT

1201-0133 1,700,000

LAWRENCE OVERSEER EXPENDABLE TRUST

| | |
|---|------------|
| 1201-0135 | 18,800 |
| CHILD SUPPORT ENFORCEMENT REVOLVING FUND | |
| 1201-0161 | 18,810,924 |
| UNDERGROUND STORAGE TANK PROGRAM EXPENDABLE TRUST | |
| 1201-0201 | 430,698 |
| CHILD SUPPORT ENFORCEMENT TRUST FUND | |
| 1201-0410 | 19,638,204 |
| RETAINED TAX INTERCEPT FEES | |
| 1201-2203 | 50,000 |
| INTERNAL REVENUE SERVICE TAX INTERCEPT FEES | |
| 1201-2204 | 50,000 |
| MASSACHUSETTS COMMUNITY PRESERVATION TRUST FUND | |
| 1201-2286 | 25,177,950 |
| CSE PENALTIES AND INTEREST | |
| 1201-2498 | 8,807,800 |
| DIVISION OF LOCAL SERVICES EDUCATIONAL PROGRAMS | |
| 1231-3573 | 32,700 |

Division of Administrative Law Appeals

The Division of Administrative Law Appeals (DALA) is an independent hearing agency established in 1974 to serve as an independent forum for due process hearings in support of final actions of designated Commonwealth agencies and for appeals of decisions of others. The Bureau of Special Education Appeals (BSEA), a bureau within DALA, provides a broad range of dispute resolution services concerning eligibility, evaluation, placement, individualized education programs (IEPs), special education services and procedural protections for students with disabilities. BSEA's dispute resolution services include mediations, hearings, and providing advisory opinions. Within the last five years, the Bureau has also provided facilitators for school districts' IEP meetings.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Division of Administrative Law Appeals | 1,220 | 0 | 1,220 | 13 |

<http://www.mass.gov/dala>

| Budgetary Direct Appropriations | | 1,220,365 |
|--|---|------------------|
| DIVISION OF ADMINISTRATIVE LAW APPEALS | | |
| 1110-1000 | For the operation of the division of administrative law appeals | 1,220,365 |

Division of Capital Asset Management and Maintenance

The mission of the Division of Capital Asset Management and Maintenance is to support our client agencies and the people they serve by providing expertise and innovative solutions in the delivery of strategic integrated facilities management, construction, and real estate services.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Division of Capital Asset Management and Maintenance | 26,633 | 25,395 | 52,028 | 36,860 |

<http://www.mass.gov/cam>

| Budgetary Direct Appropriations | | 11,205,654 |
|--|---|-------------------|
| OFFICE OF FACILITIES MANAGEMENT | | |
| 1102-3199 | For the operation of the office of facilities management, including the cost of utilities and associated contracts for properties managed by the division | 11,205,654 |

Intragovernmental Service Fund **14,136,923**

CHARGEBACK FOR SALTONSTALL LEASE AND OCCUPANCY PAYMENTS

| | | |
|-----------|--|------------|
| 1102-3224 | For the cost of the Leverett Saltonstall lease and occupancy payments, as provided by chapter 237 of the acts of 2000 Intragovernmental Service Fund ... 100% | 11,217,734 |
|-----------|--|------------|

CHARGEBACK FOR STATE BUILDINGS OPERATION AND MAINTENANCE

| | | |
|-----------|---|-----------|
| 1102-3226 | For the operation and maintenance of state buildings, including the Hurley state office building occupied by the department of unemployment assistance, and the department of career services; provided, that the division may also charge for reimbursement for overtime expenses, materials and contract services purchased in performing renovations and related services for agencies occupying state buildings or for services rendered to approved entities using state facilities Intragovernmental Service Fund ... 100% | 2,919,189 |
|-----------|---|-----------|

| | | |
|---|--|-------------------|
| <i>Retained Revenue</i> | | 15,427,415 |
| STATE OFFICE BUILDING RENTS RETAINED REVENUE | | |
| 1102-3205 | For the division of capital asset management and maintenance which may expend for the maintenance and operation of the MITC, Springfield state office building, and other state buildings up to \$15,127,415 in revenues collected from rentals, commissions, fees, and any other sources pertaining to the operations of said facilities; provided further, that for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system | 15,127,415 |
| CONTRACTOR CERTIFICATION PROGRAM RETAINED REVENUE | | |
| 1102-3232 | For the division of capital asset management and maintenance; provided, that the division may expend not more than \$300,000 received from application fees charged in conjunction with the certification of contractors and subcontractors under section 44D of chapter 149 of the General Laws; provided further, that for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system | 300,000 |
| <i>Trust Spending</i> | | 11,258,191 |
| UMS LOWELL NORTH CAMPUS PROJECT | | |
| 1102-0017 | | 250,000 |
| NSC UPDATE FACILITIES MASTER PLAN | | |
| 1102-0018 | | 55,000 |
| FRC ENERGY WATER PERFORMANCE TERM COSTS | | |
| 1102-0029 | | 291,645 |
| NSC LYNN CAMPUS RENOVATION PROJECT | | |
| 1102-1965 | | 35,893 |
| FORWARD CAPACITY MARKET AND ENERGY EFFICIENCY TRUST | | |
| 1102-2494 | | 5,386,719 |
| UMS BNRI BUILDING STEAM RETROFIT | | |
| 1102-5122 | | 165,000 |
| BRIDGEWATER STATE WELCOME CENTER | | |

| | |
|---|-----------|
| 1102-6009 | 4,000,324 |
| MAS ENERGY WATER CONTRACT COSTS | |
| 1102-6025 | 15,788 |
| ARCHITECTURAL SERVICES LOWER LOBBY AT BHC | |
| 1102-6300 | 5,998 |
| MCC HVAC DERBY BUILDING | |
| 1102-6566 | 1,000,000 |
| NEC POST INSTALLATION MAINTENANCE COSTS | |
| 1102-8706 | 51,824 |

George Fingold Library

The State Library of Massachusetts supports the research and information needs of government, libraries, and people through innovative services and access to a comprehensive repository of state documents and other historical items in accordance with M.G.L. Chapter 6, Sections 33 to 39b.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| George Fingold Library | 883 | 5 | 888 | 0 |

<http://www.mass.gov/lib>

| <i>Budgetary Direct Appropriations</i> | 882,583 |
|---|----------------|
| GEORGE FINGOLD LIBRARY | |

1120-4005 For the operation of the state library of Massachusetts 882,583

| <i>Trust Spending</i> | 5,000 |
|---|--------------|
| STATE LIBRARY OF MASSACHUSETTS EXPENDABLE TRUST | |

1120-4008 5,000

Group Insurance Commission

The mission of the Group Insurance Commission (GIC) is to provide high-value health, life and other insurance benefits to state, housing and redevelopment authority employees, retirees, and their dependents and survivors. The GIC also covers certain municipalities that elect to join the GIC through coalition bargaining at the local level. The agency works with vendors selected through competitive bidding to offer cost-effective benefits produced with careful plan design and rigorous ongoing management. The agency's performance goals are to provide affordable, high quality benefits and to use its position as the largest employer purchaser of health insurance in the Commonwealth to drive improvements in the health care system.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|----------------------------|---|---|-----------------------------|---|
| Group Insurance Commission | 2,184,188 | 986,746 | 3,170,935 | 861,646 |

<http://www.mass.gov/gic>

Budgetary Direct Appropriations **2,181,948,925**

GROUP INSURANCE COMMISSION

1108-5100 For the operation of the group insurance commission 4,732,711

GROUP INSURANCE PREMIUM AND PLAN COSTS

1108-5200 For the commonwealth's share of the group insurance premium and plan costs incurred in fiscal year 2016; provided, that notwithstanding any general or special law to the contrary, funds in this item shall not be available during the accounts payable period of fiscal year 2016, and any unexpended balance in this item shall revert to the General Fund on June 30, 2016; provided further, that the secretary of administration and finance shall charge the division of unemployment assistance and other departments, authorities, agencies and divisions which have federal or other funds allocated to them for this purpose, for that portion of insurance premiums and plan costs as the secretary determines should be borne by such funds, and shall notify the comptroller of the amounts to be transferred, after similar determination, from the several state or other funds and amounts received in payment of all such charges or such transfers shall be credited to the General Fund; provided further, that funds may be expended from this item for the commonwealth's share of group insurance premium and plan costs provided to employees and retirees in prior fiscal years; provided further, that the group insurance commission shall obtain reimbursement for premium and administrative expenses from other agencies and authorities not funded by state appropriation; provided further, that the secretary of administration and finance may charge all agencies for the commonwealth's share of the health insurance costs incurred on behalf of any employees of those agencies who are on leave of absence for a period of more than 1 year; provided further, that the amounts received in payment for the charges shall be credited to the General Fund; provided further, that notwithstanding section 26 of chapter 29 of the General Laws, the commission may negotiate, purchase and execute contracts before July 1 of each year for policies of group insurance as authorized by chapter 32A of the General Laws; provided further, that notwithstanding chapter 150E of the General Laws and as provided in section 8 of said chapter 32A and for the purposes of section 14 of said chapter 32A,

that the commonwealth's share of the group insurance premiums for active state employees and their dependents shall be 75 per cent; provided further, that the commonwealth's share of the group insurance premiums for state employees who have retired on or before July 1, 1994, shall be 90 per cent and the commonwealth's share of the group insurance premiums for state employees who have retired after July 1, 1994 or who filed an application for retirement on or after August 7, 2009, and on or before October 1, 2009, and retired not later than January 31, 2010, shall be 85 per cent; provided further, that the commonwealth's share of the group insurance premiums for active state employees who filed an application for retirement after October 1, 2009, and retired on or before June 30, 2015, shall be 80 per cent; provided further, that the commonwealth's share of the group insurance premiums for active state employees who retired after June 30, 2015, shall be 75 per cent until a different contribution rate is established under said section 8 of said chapter 32A; provided further, that the commission may develop and conduct surveys of member satisfaction; and provided further, that the group insurance commission may pay premium and plan costs for municipal employees and retirees who are enrolled in the group insurance commission's health plans pursuant to the commission's regulations

RETIRED GOVERNMENTAL EMPLOYEES GROUP INSURANCE PREMIUMS

| | | |
|-----------|--|---------|
| 1108-5350 | For the cost of group insurance premiums for elderly governmental retirees | 275,800 |
|-----------|--|---------|

RETIRED MUNICIPAL TEACHERS GROUP INSURANCE PREMIUMS

| | | |
|-----------|--|------------|
| 1108-5400 | For the costs of group insurance premiums for retired municipal teachers and the audit of those premiums | 54,095,131 |
|-----------|--|------------|

GROUP INSURANCE DENTAL AND VISION BENEFITS

| | | |
|-----------|---|-----------|
| 1108-5500 | For the costs, notwithstanding chapter 32A of the General Laws to the contrary, of dental and vision benefits for those active employees of the commonwealth, not including employees of authorities and any other political subdivisions, who are not otherwise provided those benefits under a separate appropriation or the terms of a contract or collective bargaining agreement; provided, that the employees shall pay 15 per cent of the monthly premium established by the commission for the benefits | 8,654,609 |
|-----------|---|-----------|

STATE RETIREE BENEFITS TRUST FUND

| | | |
|-----------|--|-------------|
| 1599-6152 | To provide for an operating transfer to the State Retiree Benefits Trust Fund, established pursuant to section 24 of chapter 32A of the General Laws | 432,972,255 |
|-----------|--|-------------|

OPEB FUNDING

| | | |
|-----------|---|------------|
| 1599-6153 | For an operating transfer to the State Retiree Benefits Trust for the purposes of reducing the Commonwealth's unfunded retiree healthcare and other-non pension benefit liability; provided, that section 152 of chapter 68 of the acts of 2011 shall not apply in fiscal year 2016 | 84,552,681 |
|-----------|---|------------|

| | |
|--------------------------------|------------------|
| <i>Retained Revenue</i> | 2,239,436 |
|--------------------------------|------------------|

MUNICIPAL PARTNERSHIP ACT IMPLEMENTATION RETAINED REVENUE

1108-5201 The group insurance commission may expend for the purposes of administering a program for municipal health coverage as provided under section 19 of chapter 32B of the General Laws, an amount not to exceed \$2,239,436 from revenues received from administrative fees associated with providing the coverage; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the group insurance commission may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 2,239,436

| <i>Trust Spending</i> | | 986,746,204 |
|--|--|--------------------|
| STATE RETIREE BENEFITS TRUST FUND | | |
| 0612-7723 | | 432,972,255 |
| OPTIONAL LIFE AND ACCIDENTAL DEATH AND DISMEMBERMENT PLANS INS | | |
| 1120-2200 | | 1,900,000 |
| GROUP INSURANCE COMMISSION ASSETS HELD IN TRUST | | |
| 1120-2500 | | 547,761,949 |
| ELDERLY GOVERNMENT RETIREE CIC AND CIC-OME RATE STABILIZATION | | |
| 1120-3200 | | 6,000 |
| GROUP INSURANCE TRUST FUND | | |
| 1120-3611 | | 6,000 |
| RETIRED MUNICIPAL TEACHERS HEATH AND OME | | |
| 1120-4200 | | 3,800,000 |
| RETIRED MUNICIPAL TEACHERS CIC AND CIC-OME | | |
| 1120-4300 | | 200,000 |
| ACCUMULATED NET INTEREST FROM EMPLOYEES' PREMIUMS | | |
| 1120-5611 | | 100,000 |

Health Policy Commission

The Health Policy Commission (HPC) is an independent state agency that develops policy to reduce health care cost growth and improve the quality of patient care. The HPC also monitors the Commonwealth's health care market, providing data on the impact of health care mergers, guidance for reform of the delivery and payment systems, and investments into community hospitals.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Health Policy Commission | 0 | 4,017 | 4,017 | 0 |

<http://www.mass.gov/anf/budget-taxes-and-procurement/oversight-agencies/health-policy-commission/>

Trust Spending 4,016,573

HEALTHCARE PAYMENT REFORM

1450-1201 3,624,097

DISTRESSED HOSPITAL TRUST FUND

1450-1224 392,475

Human Resources Division

The Human Resources Division is a leader in creating and driving HR strategies. We deliver customer-focused tools and solutions to help the Administration, agencies, and municipalities attract, retain and develop a diverse, engaged, high performing workforce.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Human Resources Division | 36,914 | 63,906 | 100,820 | 2,631 |

www.mass.gov/hrd

Budgetary Direct Appropriations 34,283,954

HUMAN RESOURCES DIVISION

1750-0100 For the operation of the human resources division 2,968,836

FORMER COUNTY EMPLOYEES WORKERS' COMPENSATION

1750-0119 For payment of workers' compensation benefits to certain former employees of Middlesex and Worcester counties; provided, that the division shall 15,000

routinely re certify the former employees under current workers' compensation procedures

STATE CONTRIBUTION TO UNION DENTAL AND VISION INSURANCE

| | | |
|-----------|--|------------|
| 1750-0300 | For the commonwealth's contributions in fiscal year 2016 to health and welfare funds established under certain collective bargaining agreements; provided, that the contributions shall be calculated as provided in the applicable collective bargaining agreement and shall be paid to the health and welfare trust funds on a monthly basis or on such other basis as the applicable collective bargaining agreement provides | 31,300,118 |
|-----------|--|------------|

Intragovernmental Service Fund **63,906,261**

CHARGEBACK FOR TRAINING

| | | |
|-----------|--|---------|
| 1750-0101 | For the cost of goods and services rendered in administering training programs, including the cost of training unit staff; provided, that the division shall charge to other items for the cost of participants enrolled in programs sponsored by the division or to state agencies employing these participants; provided further, that the division may collect from participating state agencies a fee sufficient to cover administrative costs of the commonwealth's performance recognition programs and to expend these fees for goods and services rendered in the administration of these programs; provided further, that the division may charge and collect from participating state agencies a fee sufficient to cover administrative costs and expend these fees for goods and services rendered in the administration of information technology services related to the human resources compensation management system program; and provided further, that the division may charge and collect from participating state agencies fees sufficient to cover the costs of shared services | 235,452 |
|-----------|--|---------|

Intragovernmental Service Fund ... 100%

CHARGEBACK FOR WORKERS' COMPENSATION

| | | |
|-----------|--|------------|
| 1750-0105 | For the cost of the commonwealth's workers' compensation program, including the workers' compensation litigation unit; provided, that the secretary of administration and finance shall charge state agencies for workers' compensation costs, including related administrative expenses, incurred on behalf of the employees of those agencies; provided further, that the personnel administrator shall administer those charges on behalf of the secretary and may establish regulations considered necessary to implement this item; provided further, that the personnel administrator shall notify agencies regarding the chargeback methodology to be used in fiscal year 2016 and the amount of their estimated workers' compensation charges and shall require agencies to encumber sufficient funds to meet the estimated charges, including any additional amounts considered necessary under the regulations; provided further, that for any agency that fails within 60 days of the effective date of this act to encumber funds sufficient to meet the estimated charges, the comptroller shall encumber funds on behalf of that agency; provided further, that the personnel administrator shall determine the amount of the actual workers' compensation costs incurred by each agency in the preceding month, including related administrative expenses, notify each agency of those amounts, charge those amounts to each agency's accounts as estimates of the costs to be incurred in the current month, and transfer those amounts to this item; provided further, that any unspent balance in this | 58,603,077 |
|-----------|--|------------|

item as of June 30 of the current fiscal year be re-authorized for expenditure in the next fiscal year; and provided further, that prior year costs for hospital, physician, benefit and other costs may be funded from this item
Intragovernmental Service Fund ... 100%

CHARGEBACK FOR WORKERS' COMPENSATION LITIGATION UNIT SERVICES

1750-0106 For the workers' compensation litigation unit, including the costs of personnel
Intragovernmental Service Fund ... 100% 832,395

CHARGEBACK FOR HUMAN RESOURCES MODERNIZATION

1750-0600 For the cost of core human resources administrative processing functions
Intragovernmental Service Fund ... 100% 2,851,199

CHARGEBACK FOR HRCMS FUNCTIONALITY

1750-0601 The human resources division may, on behalf of the division, the comptroller's office and the information technology division, charge and collect from participating state agencies a fee sufficient to cover administrative costs and expend such fees for goods and services rendered in the administration of the human resources compensation management system program
Intragovernmental Service Fund ... 100% 1,384,139

Retained Revenue **2,629,750**

CIVIL SERVICE AND PHYSICAL ABILITIES EXAM FEE RETAINED REVENUE

1750-0102 The human resources division may expend for the administration of the civil service examination program, examinations for non-civil service positions and implementation of the medical and physical fitness standards program an amount not to exceed \$2,629,750 from fees charged as provided in this item; provided, that the personnel administrator shall collect a fee of not less than \$50 from each applicant for a civil service or non-civil service examination and physical ability test; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 2,629,750

Information Technology Division

The Office of Information Technology's mission is to support, enable and transform state government through the strategic use of technology to better serve constituents, businesses and local government.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
|--------------------------|---|---|-----------------------------|---|

| | | | | |
|---------------------------------|--------|---------|---------|--------|
| Information Technology Division | 14,095 | 123,524 | 137,618 | 10,452 |
|---------------------------------|--------|---------|---------|--------|

<http://www.mass.gov/itd>

Budgetary Direct Appropriations **3,642,770**

IT DIVISION

| | | |
|-----------|--|-----------|
| 1790-0100 | For the operation of the office of information technology; provided further, that the division shall continue a chargeback system for its information technology services, including the operation of the commonwealth's human resources and compensation management system; provided further, that the division shall develop a formula to determine the cost that will be charged to each agency for its use of the human resources and compensation management system; provided further, that the state comptroller shall establish accounts and procedures as he deems appropriate and necessary to assist in accomplishing the purposes of this item; provided further, that any planned information technology development project or purchase by any agency under the authority of the governor for which the total projected cost exceeds \$200,000, including the cost of any related hardware, software, or consulting fees, and regardless of fiscal year or source of funds, shall be reviewed and approved by the chief information officer before the agency may obligate funds for the project or purchase; provided further, that the chief information officer may establish rules and procedures necessary to implement this item; and provided further, that the division shall file a report with the secretary of administration and finance and the house and senate committees on ways and means not later than December 15, 2015, that shall include, but not be limited to: (a) financial statements detailing savings realized from the consolidation of information technology services within each executive office, (b) the number of personnel assigned to the information technology services within each executive office, (c) efficiencies that have been achieved from the sharing of resources, (d) major accomplishments and business outcomes realized through usage of, and investment in, information technology and (e) the division's intended strategic direction for information technology | 3,642,770 |
|-----------|--|-----------|

Intragovernmental Service Fund **123,523,642**

CHARGEBACK FOR COMPUTER RESOURCES AND SERVICES

| | | |
|-----------|---|-------------|
| 1790-0200 | For the cost of computer resources and services provided by the office of information technology; and provided further, that any unspent balance at the close of fiscal year 2016 shall remain in the Intergovernmental Service Fund and may be expended for the item in fiscal year 2017. Intragovernmental Service Fund ... 100% | 121,236,494 |
|-----------|---|-------------|

CHARGEBACK FOR POSTAGE SUPPLIES AND EQUIPMENT

| | | |
|-----------|--|-----------|
| 1790-0400 | For the purchase, delivery, handling of and contracting for supplies, postage and related equipment and other incidental expenses provided pursuant to section 51 of chapter 30 of the General Laws Intragovernmental Service Fund ... 100% | 2,287,148 |
|-----------|--|-----------|

Retained Revenue **10,451,900**

DATA PROCESSING SERVICE FEE RETAINED REVENUE

1790-0151 For the office of information technology, which may expend an amount not to exceed \$2,100 from fees charged to entities other than political subdivisions of the commonwealth for the distribution of digital cartographic and other data 2,100

VENDOR COMPUTER SERVICE FEE RETAINED REVENUE

1790-0300 For the office of information technology which may expend not more than \$10,449,800 from revenues collected from the provision of computer resources and services to the general public, including the purchase, lease or rental of telecommunications lines, services and equipment; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system; and provided further, that any unspent balance at the close of fiscal year 2016 shall remain in the account and may be expended for the item in fiscal year 2017 10,449,800

Massachusetts Developmental Disabilities Council

The mission of the Massachusetts Developmental Disabilities Council is to provide opportunities for people with developmental disabilities and their families to enhance independence, productivity and inclusion.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Massachusetts Developmental Disabilities Council | 0 | 1,964 | 1,964 | 0 |

<http://www.mass.gov/mddc>

Federal Grant Spending **1,739,547**

FEDERAL DEVELOPMENT DISABILITIES ACT IMPLEMENTATION

1100-1702 For the purposes of a federally funded grant entitled, Implementation of the Federal Developmental Disabilities Act; provided, that in order to qualify for said grant, this account shall be exempt from the first \$305,639 of fringe benefit and indirect cost charges pursuant to section six B of chapter twenty-nine of the General Laws 1,739,547

Trust Spending **224,578**

DEVELOPMENTAL DISABILITY (DD) SUITE EXPENDABLE TRUST

| | | |
|-----------|--|---------|
| 1100-1704 | For the purposes of a federally funded technical assistance grant entitled, Maintain and Further Development of Developmental Disabilities Suite; provided, that in order to qualify for said grant, this account shall be exempt from the first \$40,000 of fringe benefit and indirect cost charges pursuant to section six B of chapter twenty-nine of the General Laws | 224,578 |
|-----------|--|---------|

Massachusetts Office on Disability

The Massachusetts Office on Disability (MOD) was created in 1981, under Section 185 of Chapter 6 of the Massachusetts General Laws. MOD's purpose is to bring about full and equal participation of people with disabilities in all aspects of life. MOD works to assure the advancement of legal rights and the promotion of maximum opportunities, supportive services, accommodations and accessibility in a manner that fosters dignity and independence. MOD is the coordinating agency for the Americans with Disabilities Act.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------------|---|---|-----------------------------|---|
| Massachusetts Office on Disability | 688 | 318 | 1,006 | 0 |

<http://www.mass.gov/mod>

Budgetary Direct Appropriations **688,393**

MASSACHUSETTS OFFICE ON DISABILITY

| | | |
|-----------|---|---------|
| 1107-2400 | For the operation of the office on disability | 688,393 |
|-----------|---|---------|

Federal Grant Spending **279,831**

REHABILITATION SERVICES - CLIENT ASSISTANCE PROGRAM

| | | |
|-----------|--|---------|
| 1107-2450 | For the purposes of a federally funded grant entitled, Rehabilitation Services - Client Assistance Program | 279,831 |
|-----------|--|---------|

Trust Spending **38,124**

DISABILITY AND BUSINESS TECHNICAL ASSISTANCE

| | | |
|-----------|--|--------|
| 1107-2490 | | 38,124 |
|-----------|--|--------|

Office of the Secretary for Administration and Finance

The Executive Office for Administration and Finance plans and executes fiscal and administrative policies that serve to ensure the financial stability, efficiency and effectiveness of state government.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Office of the Secretary for Administration and Finance | 367,003 | 369,719 | 736,722 | 23,632 |

<http://www.mass.gov/eoaf>

Budgetary Direct Appropriations **341,805,049**

GLBT COMMISSION

0950-0050 For the commission on gay and lesbian youth; provided, that funds shall be used to address issues related to the implementation of the state's anti-bullying law as provided in section 37O of chapter 71 of the General Laws 295,500

COMMISSION ON THE STATUS OF ASIAN AMERICANS

0950-0080 For the commission on the status of citizens of Asian descent, under section 68 of chapter 3 of the General Laws 49,251

OFFICE OF THE SECRETARY OF ADMINISTRATION AND FINANCE

1100-1100 For the operation of the office of the secretary of administration and finance 3,051,202

ADMINISTRATION AND FINANCE IT COSTS

1100-1700 For the provision of information technology services within the executive office for administration and finance 32,359,861

CASELOAD AND ECONOMIC FORECASTING OFFICE

1106-0064 For the caseload and economic forecasting office within the commonwealth performance, accountability and transparency office; provided, that the caseload and economic forecasting office shall provide analysis of long-term revenue and budget projections for the long-term fiscal policy framework, analysis of potential gross state product for the health care cost containment legislation, and fiscal impact analysis of major policy proposals and support the development of caseload forecasts for: (1) MassHealth enrollment by group; (2) participation in state subsidized child care provided through items 3000-3050, 3000-4050 and 3000-4060; (3) participation in emergency assistance and housing programs provided through items 7004-0101 and 7004-0108; (4) enrollment, both active member and dependent, in the group insurance commission; (5) recipients of direct benefits provided by the department of transitional assistance through items 4403-2000, 4405-2000 and 4408-1000; and (6) participation in programs provided by the department of children and families through items 4800-0038 and 4800-0041; provided further, that the office shall report its caseload forecasts to the executive office for administration and finance and the house and senate committees on ways 130,320

and means not later than November 30, 2015; and provided further, that the office shall submit an updated forecast to the executive office for administration and finance and the house and senate committee on ways and means not later than March 11, 2016

MUNICIPAL REGIONALIZATION AND EFFICIENCIES INCENTIVE RESERVE

| | | |
|-----------|---|-----------|
| 1599-0026 | For a reserve for grants to municipalities; provided, that not more than \$2,000,000 be expended for a multi-year competitive grant program to provide financial support for 1-time or transition costs related to regionalization and other efficiency initiatives, with allowable applicants to include municipalities, regional school districts, school districts, regional planning agencies and councils of government; provided further, that funds may be expended by the Edward J. Collins, Jr. Center for Public Management at the University of Massachusetts at Boston's McCormack Graduate School of Policy Studies for a program of performance management, accountability and transparency for local governments; provided further, that not more than \$1,000,000 shall be transferred to the executive office of public safety and security for a competitive grant program for public safety and emergency staffing to be administered by that executive office; provided further, that the grants shall be awarded to communities that: (A) have populations of at least 60,000; and (B) demonstrate that their police departments had an operating budget per capita of less than \$200 in 2015; and provided further, that not more than \$2,000,000 shall be expended to fund the District Local Technical Assistance Fund, established in section 2XXX of chapter 29 of the General Laws, including projects that encourage regionalization, to be administered by the division of local services and distributed through the District Local Technical Assistance Fund | 5,000,000 |
|-----------|---|-----------|

EARLY RETIREMENT INCENTIVE PROGRAM SALARY RESERVE

| | | |
|-----------|--|------------|
| 1599-0055 | For a reserve to fund the direct payroll costs of employees who fill positions vacated pursuant to the employee retirement incentive program; provided, that the secretary of administration and finance may transfer from this item to other items of appropriation and allocations thereof for fiscal year 2016 amounts necessary to meet these costs, in accordance with a transfer plan which shall be filed in advance with the house and senate committees on ways and means | 63,340,000 |
|-----------|--|------------|

EARLY RETIREMENT INCENTIVE PROGRAM PENSION CONTRIBUTION

| | | |
|-----------|---|------------|
| 1599-0057 | For a reserve to transfer funds to the Pension Reserve Investment Trust to fund additional payments to defray any additional unfunded liability associated with the employee retirement incentive program | 48,749,000 |
|-----------|---|------------|

EARLY RETIREMENT INCENTIVE PROGRAM NONPAYROLL COSTS

| | | |
|-----------|--|------------|
| 1599-0063 | For a reserve to fund the costs of sick leave and vacation leave buyout of employees participating in the employee retirement incentive program, and additional health and other benefit costs of employees who fill positions vacated pursuant to the employee retirement incentive program; provided, that the secretary of administration and finance may transfer from this item to other items of appropriation and allocations thereof for fiscal year 2016 amounts necessary to meet these costs, in accordance with a transfer plan which shall be filed in advance with the house and senate committees on ways and means | 35,106,000 |
|-----------|--|------------|

MASSACHUSETTS DEPARTMENT OF TRANSPORTATION CONTRACT ASSISTANCE

| | | |
|-----------|--|-------------|
| 1599-1970 | For a reserve for the Massachusetts Department of Transportation for the purpose of defraying costs of the Massachusetts turnpike authority, or its successor, incurred in fiscal year 2016 under section 138 of chapter 27 of the acts of 2009 Commonwealth Transportation Fund ... 100% | 125,000,000 |
|-----------|--|-------------|

COMMONWEALTH INFRASTRUCTURE INVESTMENT ASSISTANCE RESERVE

| | | |
|-----------|--|------------|
| 1599-1977 | For contract assistance to the Massachusetts Development Finance Agency for payment of debt service and other obligations of the agency in connection with Massachusetts development finance agency special obligation bonds series issued pursuant to chapter 293 of the acts of 2006 and chapter 303 of the acts of 2008 | 10,000,000 |
|-----------|--|------------|

SOUTH ESSEX SEWERAGE DISTRICT DEBT SERVICE ASSESSMENT

| | | |
|-----------|--|--------|
| 1599-3234 | For the commonwealth's South Essex sewerage district debt service assessment | 33,914 |
|-----------|--|--------|

SOCIAL INNOVATION FINANCING

| | | |
|-----------|--|-----------|
| 1599-3557 | For continued funding for the Social Innovation Trust Fund established under section 35VV of chapter 10 of the General Laws to hold funds in support of pay for success contracts; provided, that per the legislation, these funds are based on expected future payments that will only be distributed upon achieving performance goals under the pay for success contract; and provided further, that the amount represents additional funding for the efforts underway to enter into pay for success contracts | 7,540,000 |
|-----------|--|-----------|

MASSACHUSETTS IT CENTER OPERATIONAL EXPENSES

| | | |
|-----------|--|---------|
| 1599-3856 | For costs associated with operating the Massachusetts information technology center in the city of Chelsea | 500,000 |
|-----------|--|---------|

E.J. COLLINS JR. CENTER FOR PUBLIC MANAGEMENT

| | | |
|-----------|--|---------|
| 1599-4417 | For the Edward J. Collins, Jr. Center for Public Management at the University of Massachusetts, including their work supporting performance management initiatives in state and municipal government | 250,000 |
|-----------|--|---------|

DAYS OFF LOST SETTLEMENT RESERVE

| | | |
|-----------|--|-----------|
| 1599-4446 | For costs associated with the days off lost settlement | 7,700,000 |
|-----------|--|-----------|

DARTMOUTH/BRISTOL COMMUNITY COLLEGE RESERVE

| | | |
|-----------|--|-----------|
| 1599-7104 | For a reserve for the facilities costs associated with the college of visual and performing arts at the University of Massachusetts at Dartmouth; provided, that funds may be expended for Bristol Community College | 2,700,000 |
|-----------|--|-----------|

| | |
|--|-------------------|
| <i>Intragovernmental Service Fund</i> | 28,019,283 |
|--|-------------------|

CHARGEBACK FOR ADMINISTRATION AND FINANCE IT COSTS

1100-1701 For the cost of information technology services provided to agencies of the executive office for administration and finance
Intragovernmental Service Fund ... 100% 28,019,283

Trust Spending 341,699,690

ECONOMIC DEVELOPMENT THROUGH INFRASTRUCTURE IMPROVEMENTS TRUST

1100-1122 184,000

FEDERAL STIMULUS OVERSIGHT AND ADMINISTRATION-ARRA

1100-1500 151,289

COMMONWEALTH PERFORMANCE ACCOUNTABILITY AND TRANSPARENCY T

1100-2728 49,235

BOSTON CONVENTION CENTER TRUST

1599-2221 88,000,000

COMMONWEALTH CARE TRUST FUND

1599-5819 253,315,166

Operational Services Division

The Operational Services Division (OSD) administers the procurement process by establishing statewide contracts for goods and services that ensure value, provide customer satisfaction and support the socio-economic and environmental goals of the Commonwealth. OSD also provides specific operational services, including the CommBUYS online procurement system, Office of Vehicle Management, Surplus Property Program, Supplier Diversity Office, Environmentally Preferable Products (EPP) Procurement Program, Commonwealth Print Services, Special Education Pricing, Purchase-Of-Service Audit and Quality Assurance, Outreach and Training.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Operational Services Division | 13,815 | 9,262 | 23,078 | 17,900 |

<http://www.mass.gov/osd>

Budgetary Direct Appropriations 869,471

ENHANCED VENDOR AUDITING

1775-0106 For the operation of an enhanced vendor auditing unit within the operational 377,082

services division

SUPPLIER DIVERSITY OFFICE

1775-0200 For the operation of the supplier diversity office 492,389

Intragovernmental Service Fund **8,397,132**

CHARGEBACK FOR PURCHASE OPERATION AND REPAIR OF STATE VEHICLES

1775-0800 For the purchase, operation and repair of vehicles, and for the cost of the operation and maintenance of all vehicles that are leased by other agencies, including the costs of personnel
Intragovernmental Service Fund ... 100% 7,647,133

CHARGEBACK FOR REPROGRAPHIC SERVICES

1775-1000 For the provision of printing, photocopying and related graphic art or design work, including all necessary incidental expenses and liabilities
Intragovernmental Service Fund ... 100% 750,000

Retained Revenue **12,946,023**

STATEWIDE CONTRACT FEE

1775-0115 For the operational services division; provided, that the division may expend for the purpose of procuring, managing and administering statewide contracts and repaying capital funds an amount not to exceed \$12,306,022 from revenue collected from the statewide contract administrative fee; and provided further, that for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the operational services division may incur expenses including the costs of personnel and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 12,306,022

HUMAN SERVICES PROVIDER OVERBILLING RECOVERY RETAINED REVENUE

1775-0124 The operational services division may expend for the operation of the division an amount not to exceed \$150,000 from revenue recovered as a result of administrative reviews and the division's audits and reviews of health and human services providers under section 22N of chapter 7 of the General Laws; provided, the division may only retain revenues collected in excess of \$100,000; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 150,000

SURPLUS SALES RETAINED REVENUE

1775-0600 The operational services division may expend for costs associated with the 450,000

acquisition, warehousing, allocation and distribution of state surplus personal property and for the purchase of motor vehicles and associated administrative and personnel costs an amount not to exceed \$450,000 from revenues collected from the sale of that property and surplus motor vehicles including, but not limited to, state police vehicles and vehicles from manufacturer warranties, rebates and settlements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system

REPROGRAPHIC SERVICES RETAINED REVENUE

| | | |
|-----------|--|--------|
| 1775-0700 | The operational services division may expend for printing, photocopying, related graphic art or design work and other reprographic goods and services provided to the general public an amount not to exceed \$15,000 from fees charged for those goods and services | 15,000 |
|-----------|--|--------|

FEDERAL SURPLUS PROPERTY RETAINED REVENUE

| | | |
|-----------|--|--------|
| 1775-0900 | For the operational services division; provided, that the division may expend not more than \$25,000 in revenues collected from the sale of federal surplus property | 25,000 |
|-----------|--|--------|

| | |
|------------------------------|----------------|
| <i>Trust Spending</i> | 865,302 |
|------------------------------|----------------|

STATEWIDE TRAINING AND RESOURCE EXPOSITION

| | |
|-----------|---------|
| 1775-0120 | 487,851 |
|-----------|---------|

PROCUREMENT ACCESS AND SOLICITATION SYSTEM

| | |
|-----------|--------|
| 1775-0122 | 15,984 |
|-----------|--------|

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

| | |
|-----------|--------|
| 1775-0123 | 11,467 |
|-----------|--------|

UNIFIED CERTIFICATION PROGRAM TRUST

| | |
|-----------|---------|
| 1775-2220 | 350,000 |
|-----------|---------|

Public Employee Retirement Administration Commission

The Public Employee Retirement Administration Commission (PERAC) was created for and is dedicated to the oversight, guidance, monitoring and regulation of the Massachusetts Public Pension Systems. The professional, prudent and efficient administration of these systems is the public trust of PERAC and each of the 104 public pension systems for the mutual benefit of the public employees, public employers and citizens of Massachusetts. The stewardship of the public trust is for the sole purpose of providing the benefits guaranteed to the public employees who have dedicated their professional careers to the service of the people of the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Public Employee Retirement Administration Commission | 0 | 5,464 | 5,464 | 0 |

<http://www.mass.gov/perac>

Trust Spending **5,464,094**

PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

1108-6000 5,464,094

Teachers Retirement Board

The mission of the Teachers' Retirement Board is to ensure that members of the Massachusetts Teachers' Retirement System achieve and maintain a successful and secure retirement through responsible benefits administration, financial integrity and the provision of outstanding services.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|---|---|-----------------------------|---|
| Teachers Retirement Board | 0 | 2,943,010 | 2,943,010 | 18,081 |

<http://www.mass.gov/mtrs>

Trust Spending **2,943,010,000**

TEACHER PENSION PAYMENTS

1108-1020 2,350,000,000

ACCOUNTING FOR PENSION PAYMENTS MADE IN EXCESS OF IRS CAP

1108-1023 10,000

E-RETIREMENT PROJECT

| | |
|---|-------------|
| 1108-2058 | 5,965,371 |
| TEACHERS' RETIREMENT BOARD ADMINISTRATION | |
| 1108-4000 | 11,034,629 |
| TEACHERS ANNUITIES FUND-RECEIPTS | |
| 7025-9600 | 576,000,000 |

Education

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommendations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|----------------------------------|--------------------------------|-----------------------|----------------------------------|
| Community Colleges | 269,861 | 265,157 | 535,018 | 6,935 |
| Department of Early Education and Care | 544,762 | 8,206 | 552,968 | 199,330 |
| Department of Elementary and Secondary Education | 5,054,912 | 945,071 | 5,999,983 | 6,512 |
| Department of Higher Education | 116,592 | 24,197 | 140,788 | 0 |
| Office of the Secretary of Education | 23,286 | 5,977 | 29,262 | 0 |
| Other State Universities and Colleges | 245,383 | 181,113 | 426,496 | 5,723 |
| University of Massachusetts | 526,557 | 21 | 526,578 | 156,108 |
| TOTAL | 6,781,352 | 1,429,741 | 8,211,093 | 374,608 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|--|---------------|---------------|---------------|-----------------|------------------|
| Community Colleges | 3,880 | 3,822 | 3,785 | 3,983 | 3,983 |
| Department of Early Education and Care | 171 | 176 | 193 | 194 | 192 |
| Department of Elementary and Secondary Education | 222 | 229 | 232 | 233 | 233 |
| Department of Higher Education | 40 | 67 | 70 | 63 | 63 |
| Office of the Secretary of Education | 60 | 62 | 76 | 98 | 98 |
| Other State Universities and Colleges | 3,266 | 3,414 | 3,320 | 3,224 | 3,224 |
| University of Massachusetts | 5,221 | 5,544 | 6,687 | 6,692 | 6,692 |
| TOTAL | 12,861 | 13,315 | 14,363 | 14,487 | 14,485 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Community Colleges

The fifteen Massachusetts Community Colleges offer open access to high quality and affordable academic programs, including associate degree and certificate programs. They are committed to excellence in teaching and learning and provide academic preparation for transfer to four-year institutions, career preparation for entry into high demand occupational fields, developmental coursework and lifelong learning opportunities.

Community colleges have a special responsibility for workforce development and through partnerships with business and industry, provide job training, retraining, certification and skills improvement. In addition, they assume primary responsibility in the public system for offering developmental courses, programs and other educational services for individuals who seek to develop the skills needed to pursue college-level study or enter the workforce.

Rooted in their communities, the colleges serve as community leaders, identifying opportunities and solutions to community problems and contributing to the region's intellectual, cultural, and economic development. They collaborate with elementary and secondary education and work to ensure a smooth transition from secondary to post-secondary education. Through partnerships with baccalaureate institutions, they help to promote an efficient system of public higher education.

The community colleges offer an environment where the ideas and contributions of all students are respected. Academic and personal support services are provided to ensure that all students have an opportunity to achieve academic and career success.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Community Colleges | 269,861 | 265,157 | 535,018 | 6,935 |

<http://www.mass.edu/campuses/missioncc.asp>

Budgetary Direct Appropriations **269,331,379**

MASSACHUSETTS COMMUNITY COLLEGES

7100-4000 For funding to community college campuses in the commonwealth; provided, that funds shall be expended for the continued implementation of community college reform, for continued initiatives to strengthen the connections between the colleges, local businesses and regional workforce investment boards and to improve workforce training at the colleges; provided further, that funding shall be allocated among the campuses using the formula developed by the commissioner of higher education in consultation with the secretaries of education, labor and workforce development and housing and economic development; and provided further, that the allocation of funds shall be approved by the board of higher education 9,099,596

BERKSHIRE COMMUNITY COLLEGE

7502-0100 For Berkshire Community College 10,371,027

BRISTOL COMMUNITY COLLEGE

7503-0100 For Bristol Community College 19,317,064

CAPE COD COMMUNITY COLLEGE

7504-0100 For Cape Cod Community College 11,365,077

GREENFIELD COMMUNITY COLLEGE

7505-0100 For Greenfield Community College 9,948,739

HOLYOKE COMMUNITY COLLEGE

7506-0100 For Holyoke Community College 19,310,996

MASSACHUSETTS BAY COMMUNITY COLLEGE

7507-0100 For Massachusetts Bay Community College 15,286,039

MASSASOIT COMMUNITY COLLEGE

7508-0100 For Massasoit Community College 20,227,372

MOUNT WACHUSETT COMMUNITY COLLEGE

7509-0100 For Mount Wachusett Community College 13,712,441

NORTHERN ESSEX COMMUNITY COLLEGE

7510-0100 For Northern Essex Community College 18,806,189

NORTH SHORE COMMUNITY COLLEGE

7511-0100 For North Shore Community College, including the post-secondary programs of the Essex Agricultural and Technical Institute operated by North Shore Community College 20,608,175

QUINSIGAMOND COMMUNITY COLLEGE

7512-0100 For Quinsigamond Community College 20,077,823

SPRINGFIELD TECHNICAL COMMUNITY COLLEGE

7514-0100 For Springfield Technical Community College 24,170,848

ROXBURY COMMUNITY COLLEGE

7515-0100 For Roxbury Community College 11,056,826

MIDDLESEX COMMUNITY COLLEGE

7516-0100 For Middlesex Community College 21,919,236

BUNKER HILL COMMUNITY COLLEGE

7518-0100 For Bunker Hill Community College 24,053,931

| <i>Federal Grant Spending</i> | | 2,526,202 |
|--|--|------------------|
| TRIO - TALENT SEARCH | | |
| 7503-6557 | For the purposes of a federally funded grant entitled, TRIO - Talent Search | 90,551 |
| STUDENT SUPPORT SERVICES PROGRAM (NAME CHANGE) | | |
| 7503-9711 | For the purposes of a federally funded grant entitled, Student Support Services Program | 288,485 |
| UPWARD BOUND PROGRAM | | |
| 7503-9714 | For the purposes of a federally funded grant entitled, Upward Bound Program | 101,354 |
| EDUCATIONAL OPPORTUNITY CENTERS PAYROLL | | |
| 7509-1490 | For the purposes of a federally funded grant entitled, Educational Opportunity Centers Payroll | 244,838 |
| SPECIAL SERVICES FOR DISADVANTAGED | | |
| 7509-9714 | For the purposes of a federally funded grant entitled, Special Services for Disadvantaged | 391,210 |
| UPWARD BOUND MATH AND SCIENCE PROGRAM | | |
| 7509-9717 | For the purposes of a federally funded grant entitled, Upward Bound Math and Science Program | 266,123 |
| TALENT SEARCH | | |
| 7509-9718 | For the purposes of a federally funded grant entitled, Talent Search | 241,500 |
| MT WACHUSETT COMMUNITY COLLEGE GEAR UP 2011 | | |
| 7509-9720 | For the purposes of a federally funded grant entitled, Mt Wachusett Community College Gear Up 2011 | 180,257 |
| SPECIAL SERVICES FOR DISADVANTAGED | | |
| 7511-9711 | For the purposes of a federally funded grant entitled, Special Services for Disadvantaged | 341,056 |
| UPWARD BOUND | | |
| 7511-9740 | For the purposes of a federally funded grant entitled, Upward Bound | 183,521 |
| TALENT SEARCH | | |
| 7511-9750 | For the purposes of a federally funded grant entitled, Talent Search | 197,308 |

| <i>Retained Revenue</i> | | 529,843 |
|--|--|--------------------|
| REGGIE LEWIS TRACK AND ATHLETIC CENTER RETAINED REVENUE | | |
| 7515-0121 | For the operation of the Reggie Lewis Track and Athletic Center, Roxbury Community College may expend an amount not to exceed \$529,843 from fees and rentals generated from track meets, conferences, meetings and other athletic events held at the center | 529,843 |
| <i>Trust Spending</i> | | 262,630,448 |
| BCC - MISCELLANEOUS GRANT FUNDS | | |
| 7502-9709 | | 2,136,691 |
| BRC - PAYROLL CLEARING | | |
| 7503-4000 | | 14,897,098 |
| BRC - OVERHEAD GRANT EXPENSE TRUST | | |
| 7503-6551 | | 1,154,046 |
| BRC - STATE DEPARTMENT OF EDUCATION GRANTS | | |
| 7503-6553 | | 715,011 |
| CCC - TRUST FUND PAYROLL | | |
| 7504-0001 | | 3,193,811 |
| GCC - OVERHEAD GRANT EXPENSE TRUST | | |
| 7505-6551 | | 536,180 |
| HCC - CHARGEBACK | | |
| 7506-0012 | | 5,932,899 |
| MAS - OPERATING FUND | | |
| 7508-6025 | | 2,015,899 |
| MWC - DEPARTMENT OF EDUCATION FEDERAL GRANT ALLOCATION PAYROLL | | |
| 7509-6709 | | 1,696,022 |
| MWC - NON-FEDERAL GRANTS | | |
| 7509-9802 | | 520,015 |
| MWC - COLLEGE DAY TRUST PAYROLL | | |
| 7509-9903 | | 9,192,480 |

NEC - INSTITUTIONAL EDUCATION FEE FUND

7510-8705 3,765,427

NSC - GENERAL STUDENT FEE TRUST - CHARGEBACKS

7511-1961 189,687

NSC - STUDENT ACTIVITIES

7511-1963 7,834

NSC - STUDENT ACTIVITIES

7511-1964 133,617

NSC - GENERAL STUDENT FEE TRUST

7511-1965 16,016,087

NSC - GENERAL STUDENT FEE TRUST

7511-1966 27,851,063

NSC - EDUCATIONAL RESERVE AND DEVELOPMENT

7511-1971 786,790

NSC - EDUCATIONAL RESERVE AND DEVELOPMENT

7511-1972 1,414,000

NSC - BOOKSTORE

7511-1973 3,115,388

NSC - BOOKSTORE

7511-1974 426,621

NSC - ALL COLLEGE PURPOSE TRUST

7511-1975 5,073

NSC - PELL GRANT

7511-1977 13,775,893

NSC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT

7511-1978 191,996

NSC - COLLEGE WORK STUDY PROGRAM

| | |
|--|------------|
| 7511-1979 | 213,073 |
| NSC - AGENCY FUNDS ACCOUNT | |
| 7511-1980 | 11,493,662 |
| NSC - STATE STUDENT AID | |
| 7511-1981 | 1,825,316 |
| NSC - WORK STUDY PAYROLL COLLEGE TRUST | |
| 7511-1983 | 123,161 |
| NSC - FACILITIES DEVELOPMENT | |
| 7511-1985 | 575,506 |
| NSC - DEPARTMENT OF EDUCATION GRANTS | |
| 7511-6510 | 1,328,453 |
| NSC - DEPARTMENT OF EDUCATION GRANTS | |
| 7511-6511 | 2,695,993 |
| NSC - OVERHEAD TRUST | |
| 7511-6552 | 35,143 |
| OUT OF STATE TUITION | |
| 7511-8788 | 187,713 |
| QCC - STUDENT ACTIVITY TRUST FUND | |
| 7512-6524 | 1,914,738 |
| QCC - COMMUNITY COLLEGE TRUST | |
| 7512-6551 | 561,188 |
| RCC - DIVISION OF EXTENDED EDUCATION | |
| 7515-9003 | 341,293 |
| RCC - ALL COLLEGE PURPOSE TRUST FUND | |
| 7515-9005 | 637,132 |
| MCC - OTHER NON-APPROPRIATED TRUSTS | |
| 7516-2000 | 40,000,000 |
| MCC - AGENCY FUNDS | |

| | |
|---|------------|
| 7516-2075 | 13,500,000 |
| MCC - PELL GRANTS | |
| 7516-2225 | 14,000,000 |
| MCC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY | |
| 7516-2325 | 210,000 |
| MCC - COLLEGE WORK STUDY | |
| 7516-2350 | 600,000 |
| MCC - TALENT SEARCH | |
| 7516-2375 | 311,650 |
| MCC - COMMON GROUND IDENTITY AND COMMUNITY | |
| 7516-2425 | 2,800,000 |
| MCC - STUDENT SUPPORT SERVICES | |
| 7516-2450 | 300,000 |
| MCC - CAREER PATHWAYS - MIDDLESEX COMMUNITY COLLEGE | |
| 7516-2476 | 6,400,000 |
| MCC - UPWARD BOUND PROGRAM | |
| 7516-2485 | 236,925 |
| MCC - OVERHEAD GRANT EXPENSE TRUST | |
| 7516-6551 | 5,300,000 |
| MCC - MIDDLESEX COMMUNITY COLLEGE BENEFITED EMPLOYEES | |
| 7516-6553 | 30,434,093 |
| MCC - MIDDLESEX COMMUNITY COLLEGE NON-BENEFITED EMPLOYEES | |
| 7516-6554 | 13,610,000 |
| MCC - MIDDLESEX COMMUNITY COLLEGE CHARTER SCHOOL | |
| 7516-6555 | 800,000 |
| OUT OF STATE TUITION | |
| 7516-8788 | 168,292 |

BHC - PROGRAM DEVELOPMENT

| | |
|-----------|-----------|
| 7518-6119 | 1,838,888 |
|-----------|-----------|

BHC - GENERAL COLLEGE TRUST

| | |
|-----------|---------|
| 7518-6300 | 518,603 |
|-----------|---------|

Department of Early Education and Care

The Massachusetts Department of Early Education and Care provides the foundation that supports all children in their development as lifelong learners and contributing members of the community and supports families in their essential work as parents and caregivers.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Department of Early Education and Care | 544,762 | 8,206 | 552,968 | 199,330 |

<http://www.mass.gov/eec>

Budgetary Direct Appropriations **544,562,330**

DEPARTMENT OF EARLY EDUCATION AND CARE ADMINISTRATION

| | | |
|-----------|--|------------|
| 3000-1000 | For the administration of the department of early education and care and the costs of field operations and licensing provided through the department; provided, that notwithstanding chapter 66A of the General Laws, the department of early education and care, the child care resource and referral agencies, the department of elementary and secondary education, the department of transitional assistance, the department of children and families, the department of housing and community development, the children's trust fund, and the department of public health, specifically early intervention, may share with each other personal data regarding the parents and children who receive services provided under early education and care programs administered by the commonwealth for waitlist management, program implementation and evaluation, reporting and policy development purposes; provided further, that the department of early education and care shall provide the caseload forecasting office with enrollment data and any other information pertinent to caseload forecasting that is requested by the office on a monthly basis; provided further, that the information is provided in a manner that meets all applicable federal and state privacy and security requirements; provided further, that the commissioner of early education and care may transfer funds from items 3000-1000, 3000-4050 and 3000-4060 into items 3000-3050, 3000-4050, and 3000-4060; and provided further, that the commissioner shall notify the house and senate committees on ways and means at least 30 days before any such transfer | 13,813,060 |
|-----------|--|------------|

ACCESS MANAGEMENT

| | | |
|-----------|---|-----------|
| 3000-2000 | For regional administration and coordination of services provided by child care | 6,375,311 |
|-----------|---|-----------|

resource and referral services

CHILDREN'S TRUST FUND OPERATIONS

3000-2050 For the administration of the Children's Trust Fund; provided, that the department shall not exercise any supervision or control with respect to the board of the trust fund 1,075,454

SUPPORTIVE CHILD CARE

3000-3050 For early education and care for families referred by the department of children and families; provided, that funds may be used to provide services during a transition period for families upon closure of their case; provided further, that foster families identified by the department of children and families who would benefit from supportive child care services may also receive funding from this item; provided further, that the department of children and families shall work with the department of early education and care to maintain a centralized waiting list to detail the children eligible for services from this item; and provided further, that the commissioner of early education and care may transfer funds to this item from items 3000-1000, 3000-4050 and 3000-4060, as necessary, pursuant to an allocation plan, which shall detail by object class the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means 30 days before the transfer 100,248,584

TEMPORARY ASSISTANCE FOR NEEDY FAMILY RELATED CHILD CARE

3000-4050 For financial assistance for families currently involved with or transitioning from Temporary Assistance to Needy Families (TANF) to enroll in an early education and care program; provided, that early education and care shall be available to former participants who are working for up to 1 year after termination of their TANF benefits; provided further, that all early education and care providers which are part of a public school system shall be required to accept vouchers funded by this item; provided further, that the department may provide early education and care benefits to parents who are under 18 years of age, who are currently enrolled in a job training program and who would qualify for benefits under chapter 118 of the General Laws but for the deeming of the grandparents' income; provided further, that all teens eligible for year-round, full-time early education and care services shall be participating in school, education, work and training-related activities or a combination thereof for at least the minimum number of hours required by regulations; provided further, that the department may provide early education and care benefits to certain other former TANF recipients who are participating in education or training in compliance with regulations from the department of transitional assistance; and provided further, that the commissioner of early education and care may transfer funds to this item from items 3000-1000 and 3000-4060, as necessary, pursuant to an allocation plan, which shall detail by object class the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means at least 30 days before the transfer 121,358,799

CHILD CARE ACCESS

3000-4060 For income-eligible early education and care programs; provided, that teen parents at risk of becoming eligible for transitional aid to families with dependent children may be paid from this item; provided further, that informal early education and care benefits for families meeting income-eligibility criteria may be funded from this item; provided further, that not more than \$2 per child 252,944,993

per hour shall be paid for the services; provided further, that early education and care slots funded from this item shall be distributed geographically in a manner that provides fair and adequate access to early education and care for all eligible individuals; provided further, that the department may expend funds from this item on grants to support inclusive learning environments; provided further, that the commissioner of early education and care may transfer funds to this item from items 3000-1000, 3000-3050 and 3000-4050, as necessary, pursuant to an allocation plan, which shall detail by object class the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means at least 10 days before the transfer; provided further, that this plan shall be filed with the house and senate chairs of the joint committee on education, the chairs of the house and senate committees on ways and means and the secretary of administration and finance; and provided further, that any payment made under any such grant with a school district shall be deposited with the treasurer of such city, town or regional school district and held as a separate account and shall be expended by the school committee of such city, town or regional school district without municipal appropriation, notwithstanding any general or special law to the contrary

GRANTS TO HEAD START PROGRAMS

| | | |
|-----------|---|-----------|
| 3000-5000 | For grants to head start programs; provided, that funds from this item may be expended on early head start programs | 8,100,000 |
|-----------|---|-----------|

UNIVERSAL PRE-KINDERGARTEN

| | | |
|-----------|--|-----------|
| 3000-5075 | For the Massachusetts Universal Pre-Kindergarten Program; provided, that funds from this item shall be expended on grants to improve the quality of and expand access to preschool programs and services to children from the age of 2 years and 9 months until they are kindergarten eligible; provided further, that in awarding grant funds under this program, preference shall be given to establishing preschool classrooms in towns and cities with schools and districts at risk of or determined to be underperforming under sections 1J and 1K of chapter 69 of the General Laws, schools and districts which have been placed in the accountability status of identified for improvement, corrective action, or restructuring under departmental regulations or which have been designated commonwealth priority schools or commonwealth pilot schools under said regulations, schools or districts with a high percentage of students scoring in levels 1 and 2 on the Massachusetts Comprehensive Assessment System (MCAS) exams or programs which serve children not less than 50 per cent of whom are from families earning at or below 85 per cent of the state median income; provided further, that funds may also be used to enhance community-wide capacity building efforts within statewide parameters established by the board; provided further, that any newly-funded programs designated as Massachusetts Universal Pre-Kindergarten Program participants shall fall within the quality standards established by the QRIS; provided further, that programs receiving grant funds may use the funds to enhance teacher and staff quality and compensation, enhance program quality through participation in the QRIS, enhance program ability to interpret and use assessment data effectively, enhance developmentally-appropriate practices, incorporate ancillary services into the program, facilitate or provide access to wrap-around services for working families or increase capacity to expand access to age-eligible children on the centralized waitlist maintained by the department; provided further, that preference shall be given in awarding grants to those programs which demonstrate affordability for middle class and working class parents according to standards to be developed by the department; and provided further, that any payment made under any such grant with a school district shall be deposited with the treasurer of such city, | 7,400,000 |
|-----------|--|-----------|

town or regional school district and held as a separate account and shall be expended by the school committee of such city, town or regional school district without municipal appropriation, notwithstanding any general or special law to the contrary

EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES

| | | |
|-----------|--|---------|
| 3000-6075 | For early childhood mental health consultation services in early education and care programs in the commonwealth; provided, that preference shall be given to those services designed to limit the number of expulsions and suspensions from these programs; and provided further, that eligible recipients for such grants may include municipal school districts, regional school districts, educational collaboratives, head start programs, licensed child care providers, child care resource and referral centers and other qualified entities | 750,000 |
|-----------|--|---------|

CHILDREN'S TRUST FUND

| | | |
|-----------|---|------------|
| 3000-7000 | For the operation of the Children's Trust Fund, including parental education and home visiting programs for at-risk newborns; provided, that if the appropriation is sufficient, services may be made available to all parents under 21 years of age; provided further, that the department shall collaborate with the Children's Trust Fund, when appropriate, to coordinate services provided through this item with services provided through item 3000-7050 to ensure that parents receiving services through this item are aware of all opportunities available to them and their children through the department; and provided further, that priority for services shall be given to low-income parents | 14,331,239 |
|-----------|---|------------|

SERVICES FOR INFANTS AND PARENTS

| | | |
|-----------|--|------------|
| 3000-7050 | For grants to provide coordinated family and community engagement services at the local level; provided, that services may include, but not be limited to, individual or community-wide early literacy activities, family education and engagement initiatives, coordination of services among community-based programs serving families, collaborative activities among and between public schools or community-based early education and care providers and families; provided further, that supports funded through this item shall be provided to improve the quality of practice of individual providers and to align programs with the QRIS; provided further, that family and community engagement activities funded through this item shall provide comprehensive support services for children ages birth to third grade through family support programming and referrals to comprehensive service providers; provided further, that the department shall, to the maximum extent feasible, coordinate services provided through this item with services provided through item 3000-7000 in order to ensure that parents receiving services through this item are aware of all opportunities available to them and their children through the department; provided further, that supports funded through this item shall include, but not be limited to, curriculum development, child assessment systems, activities that encourage providers to obtain associate and bachelor degrees, payment of fees, and direct assistance to programs seeking accreditation by agencies approved by the board and professional development courses; provided further, that eligible recipients for the grants shall include, but not be limited to, the Massachusetts Family Networks program, community partnership councils, municipal school districts, regional school districts, educational collaboratives, the home-based, school readiness, and family support program known as the parent-child home program, head start programs, school readiness and family support programs, licensed child care providers, and child care resource and referral agencies; provided further, that grants funded through this item shall be in alignment | 17,464,890 |
|-----------|--|------------|

with the quality requirements of the Massachusetts Universal Pre-Kindergarten Program and the QRIS; provided further, that the department shall take steps to streamline activities and programs funded through this item; provided further, that funds may be expended for the home-based parenting, family literacy and school readiness program known as the parent-child home program; and provided further, that the department may expend funds from the item on grants for supplemental services for children with individualized education plans

REACH OUT AND READ

| | | |
|-----------|---|---------|
| 3000-7070 | For Reach Out and Read; provided, that the funds distributed shall be contingent upon a match of not less than \$1 in private or corporate contributions for every \$1 in state grant funding | 700,000 |
|-----------|---|---------|

| | |
|--------------------------------------|------------------|
| <i>Federal Grant Spending</i> | 8,035,604 |
|--------------------------------------|------------------|

HEAD START COLLABORATION

| | | |
|-----------|---|---------|
| 3000-0707 | For the purposes of a federally funded grant entitled, Head Start Collaboration | 114,299 |
|-----------|---|---------|

RACE TO THE TOP EARLY LEARNING CHALLENGE

| | | |
|-----------|---|-----------|
| 3000-2010 | For the purposes of a federally funded grant entitled, Race to the Top Early Learning Challenge | 7,380,305 |
|-----------|---|-----------|

CHILD ABUSE PREVENTION

| | | |
|-----------|---|---------|
| 3000-9003 | For the purposes of a federally funded grant entitled, Child Abuse Prevention | 541,000 |
|-----------|---|---------|

| | |
|--------------------------------|----------------|
| <i>Retained Revenue</i> | 200,000 |
|--------------------------------|----------------|

EEC CONTINGENCY CONTRACT RETAINED REVENUE

| | | |
|-----------|---|---------|
| 3000-7040 | For the department of early education and care, which may expend not more than \$200,000 for contingency fee contracts related to pursuing federal reimbursement or avoiding costs in its capacity as the single state agency under Title IV-E of the Social Security Act; provided, that notwithstanding any general or special law or regulation to the contrary, these contingency contracts shall not exceed 3 years except with prior review and approval by the executive office for administration and finance | 200,000 |
|-----------|---|---------|

| | |
|------------------------------|----------------|
| <i>Trust Spending</i> | 170,046 |
|------------------------------|----------------|

CHILDREN'S TRUST

| | |
|-----------|---------|
| 4130-0009 | 170,046 |
|-----------|---------|

Department of Elementary and Secondary Education

The Department of Elementary and Secondary Education (ESE) is committed to preparing all students for success in the world that awaits them after high school. Whether you are a student, parent, educator, community leader, taxpayer, or other stakeholder interested in education, we invite you to join us in this endeavor.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Department of Elementary and Secondary Education | 5,054,912 | 945,071 | 5,999,983 | 6,512 |

<http://www.mass.gov/doe>

Budgetary Direct Appropriations **5,052,845,616**

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

7010-0005 For the operation of the department of elementary and secondary education 13,425,797

PROGRAMS TO ELIMINATE RACIAL IMBALANCE - METCO

7010-0012 For grants to cities, towns and regional school districts for payments of certain costs and related expenses for the program to eliminate racial imbalance established under section 12A of chapter 76 of the General Laws; provided, that funds shall be made available for payment for services rendered by METCO, Inc. and Springfield public schools 19,142,582

SCHOOL TO CAREER CONNECTING ACTIVITIES

7027-0019 For school-to-career connecting activities; provided, that the board of elementary and secondary education, in cooperation with the department of workforce development and the state workforce investment board, may establish and support a public-private partnership to link high school students with economic and learning opportunities on the job as part of the school-to-work transition program; provided further, that this program may include the award of matching grants to workforce investment boards or other local public-private partnerships involving local community job commitments and work site learning opportunities for students; provided further, that the grants shall require at least a 200 per cent match in wages for the students from private sector participants; provided further, that the program shall include, but not be limited to, a provision that business leaders commit resources to pay salaries, provide mentoring and instruction on the job, and work closely with teachers; provided further, that public funds shall assume the costs of connecting schools and businesses to ensure that students serve productively on the job; and provided further, notwithstanding the other provisions of this item, the commissioner may set aside up to twenty-five percent of funds in this items to support school to career connecting activities proposed as part of a consolidated application authorized and developed pursuant to the provisions of item 7061-9408 2,708,750

ENGLISH LANGUAGE ACQUISITION

7027-1004 For English language acquisition professional development to improve the 2,805,319

academic performance of English language learners and effectively implement sheltered English immersion as outlined in chapter 71A of the General Laws; provided, that funds may be expended for the RE-TELL initiative; and provided further, that funds may be expended for this purpose through August 31 of the following fiscal year

SCHOOL-AGE IN INSTITUTIONAL SCHOOLS AND HOUSES OF CORRECTION

| | | |
|-----------|---|-----------|
| 7028-0031 | For the expenses of school-age children in institutional schools under section 12 of chapter 71B of the General Laws; provided, that the department may provide special education services to eligible inmates in county houses of correction | 8,281,698 |
|-----------|---|-----------|

ADULT BASIC EDUCATION

| | | |
|-----------|--|------------|
| 7035-0002 | For grants to cities, towns, regional school districts and educational collaboratives for programs to provide and strengthen basic educational attainment and work-related programs in reading, writing and mathematics at adult learning centers, including grants to public and non-public entities; provided, that additional funds available through this account in fiscal year 2016 shall be available exclusively for the purpose of providing services to adult English language learners; and provided further, that funds distributed from this item shall be deposited with the treasurer of that city, town, regional school district or educational collaborative and held in a separate account and shall be expended by the school committee of the city, town, regional school district or educational collaborative without further appropriation, notwithstanding any general or special law to the contrary | 30,036,166 |
|-----------|--|------------|

TRANSPORTATION OF PUPILS - REGIONAL SCHOOL DISTRICTS

| | | |
|-----------|---|------------|
| 7035-0006 | For reimbursements to regional school districts for the transportation of pupils; provided, that notwithstanding any general or special law to the contrary, the commonwealth's obligation for those reimbursements shall not exceed the amount appropriated in this item | 51,521,000 |
|-----------|---|------------|

HOMELESS STUDENT TRANSPORTATION

| | | |
|-----------|---|-----------|
| 7035-0008 | For reimbursements to cities, towns and regional school districts for the cost of transportation of nonresident pupils as required by the federal McKinney-Vento act; provided, that the board of elementary and secondary education shall promulgate regulations for the determination of these reimbursements; and provided further, that the commonwealth's obligation shall not exceed the amount appropriated in this item | 8,350,000 |
|-----------|---|-----------|

ADVANCED PLACEMENT MATH AND SCIENCE PROGRAMS

| | | |
|-----------|--|-----------|
| 7035-0035 | For implementation of a competitively bid, statewide performance-based, integrated program to increase participation and performance in advanced placement courses, particularly among underserved populations, to prepare students for college and career success in science, technology, engineering and mathematics; provided, that these funds shall support all of the following program elements, without exception, for each school: open access to courses, equipment and supplies for new and expanded advanced placement courses, support for the costs of advanced placement exams and support for student study sessions; provided further, that these funds support teacher professional development, including a College Board endorsed advanced placement summer institute for math and science advanced placement teachers; provided further, that such program shall provide a matching | 2,553,197 |
|-----------|--|-----------|

amount of at least \$1,000,000 in private funding for direct support of teachers and other uses; provided further, that the program be chosen through a single competitive process and the funds disbursed by the beginning of each school year to cover costs expended between August 1 and July 31; provided further, that this program shall work in conjunction with an existing, separately funded statewide pre-advanced placement program; provided further, that the department shall deliver to the legislature an independent evaluation of these programs and their impact on student achievement, particularly as they relate to closing achievement gaps; and provided further that, notwithstanding the other provisions of this item, the commissioner may set aside up to twenty-five percent of funds in this items to support initiatives designed to increase participation and performance in advanced placement courses to prepare students for college and career success in science, technology, engineering and mathematics that are proposed as part of a consolidated application authorized and developed pursuant to the provisions of item 7061-9408

SCHOOL LUNCH PROGRAM

| | | |
|-----------|--|-----------|
| 7053-1909 | For reimbursements to cities and towns for partial assistance in the furnishing of lunches to school children, including partial assistance in the furnishing of lunches to school children under chapter 538 of the acts of 1951, and for supplementing funds allocated for the special milk program; provided, that notwithstanding any general or special law to the contrary, the school lunch payments shall not exceed, in the aggregate, the required state revenue match contained in Public Law 79-396, as amended, cited as the National School Lunch Act, and in the regulations implementing the act | 5,426,986 |
|-----------|--|-----------|

SCHOOL BREAKFAST PROGRAM

| | | |
|-----------|---|-----------|
| 7053-1925 | For the school breakfast program for public and non-public schools and for grants to improve summer food programs during the summer school vacation period and for supplemental reimbursement, including reimbursement for those elementary schools mandated to serve breakfast under section 1C of chapter 69 of the General Laws; provided, that subject to regulations of the board that specify time and learning standards, universal breakfasts shall be served during regular school hours; and provided further, that nothing in the universal school breakfast program shall give rise to enforceable legal rights in any party or enforceable entitlement to services | 4,396,323 |
|-----------|---|-----------|

CHAPTER 70 PAYMENTS TO CITIES AND TOWNS

| | | |
|-----------|--|---------------|
| 7061-0008 | For school aid to cities, towns, regional school districts, and counties maintaining agricultural schools and independent vocational or agricultural and technical schools to be distributed under section 3 of this act | 4,505,983,532 |
|-----------|--|---------------|

CIRCUIT BREAKER REIMBURSE FOR SPECIAL ED RESIDENT

| | | |
|-----------|---|-------------|
| 7061-0012 | For reimbursements to school districts and direct payments to service providers for special education costs under section 5A of chapter 71B of the General Laws | 253,400,576 |
|-----------|---|-------------|

EDUCATOR EVALUATION SYSTEM IMPLEMENTATION

| | | |
|-----------|--|---------|
| 7061-2200 | For the administration and support of programs to assist schools and districts in the implementation of educator development, evaluation, and effectiveness initiatives. | 500,000 |
|-----------|--|---------|

SCHOOL SAFETY AND SUPPORTS

| | | |
|-----------|--|---------|
| 7061-2300 | For the administration and support of programs to assist schools and districts in the implementation of student safety initiatives | 200,000 |
|-----------|--|---------|

CHARTER SCHOOL REIMBURSEMENT

| | | |
|-----------|---|------------|
| 7061-9010 | For the current fiscal year, reimbursements to certain cities, towns and regional school districts of charter school tuition and the per pupil capital needs component included in the charter school tuition amount for commonwealth charter schools, as calculated under subsections (ff) and (gg) of section 89 of chapter 71 of the General Laws; provided, that notwithstanding said subsection (ff) of said section 89 of said chapter 71 or any other general or special law to the contrary, the per pupil capital needs component of the commonwealth charter school tuition rate for fiscal year 2016 shall be \$893; and provided further, that if the amount appropriated is insufficient to fully fund all reimbursements required by section 89, the department shall fully reimburse the cost of the per pupil capital needs component and shall pro-rate the tuition reimbursements calculated under said subsection (gg) of said section 89 of said chapter 71 | 76,860,000 |
|-----------|---|------------|

EDUCATION TECHNOLOGY PROGRAM

| | | |
|-----------|--|---------|
| 7061-9200 | For the department's education data analysis and support for local districts | 771,681 |
|-----------|--|---------|

STUDENT AND SCHOOL ASSESSMENT

| | | |
|-----------|---|------------|
| 7061-9400 | For student and school assessment, including the administration of the Massachusetts Comprehensive Assessment System exam established by the board of elementary and secondary education under sections 1D and 1I of chapter 69 of the General Laws and for grants to school districts to develop portfolio assessments for use in individual classrooms as an enhancement to student assessment; provided, that as much as is practicable, especially in the case of students whose performance is difficult to assess using conventional methods, the instruments shall include consideration of work samples and projects and shall facilitate authentic and direct gauges of student performance; provided further, that the portfolio assessments shall not replace the statewide standardized assessment based on the curriculum frameworks; and provided further, that all school assessments shall center on the academic standards embodied in the curriculum frameworks and shall involve gauges which shall be relevant and meaningful to students, parents, teachers, administrators and taxpayers under the first paragraph of section 1I of said chapter 69 | 28,906,725 |
|-----------|---|------------|

PARTNERSHIP SCHOOLS NETWORK (TARGETED INTERVENTION)

| | | |
|-----------|---|------------|
| 7061-9408 | For targeted intervention and assistance to schools and districts at risk of being, or having been determined to be, underperforming or chronically underperforming pursuant to sections 1J and 1K of chapter 69 of the General Laws; provided, that no money shall be expended in any school or district that fails to file a comprehensive district plan pursuant to the provisions of section 1I of said chapter 69; provided further, that in carrying out the provisions of this item, the department may contract with school support specialists, turnaround partners and such other external assistance as is needed in the expert opinion of the commissioner to successfully turn around the performance of the school and/or district with preference given in such contracting to entities with proven records of success in establishing scalable and sustainable reform programs; provided further, that preference in distributing funds shall be made for innovative and ambitious proposals that | 17,483,679 |
|-----------|---|------------|

coordinate reform efforts across multiple schools, including schools that are not underperforming, within or across the jurisdiction of local education agencies, in partnership with other educational and social service agencies, including higher education, early education and care, and charter schools, and for proposals that demonstrate the support of local municipal leadership; provided further that preference shall also be given to proposals that focus on promoting a high-level of student proficiency at fourth or eighth grade or college readiness at the completion of high school, especially with regard to low-income students; provided further that the department shall develop a consolidated grant application process to facilitate the coordination and integration of various other grant programs administered by the department, and other agencies of the commonwealth, in support of the innovative and ambitious reform proposals prioritized in this item provided that up to 25 percent of funds from such other grant programs may be reallocated by grantees in support of the reform plan described in the consolidated grant proposal if the commissioner determines that the objectives of the reallocation are consistent with the general purposes and objectives of the original grant program and the reform proposal advanced in the consolidated application; provided further, notwithstanding any general or special law to the contrary, funds may be expended from this item to conduct a sufficient number of school and district reviews to support the purposes authorized in this item; provided further, that the department shall issue a report not later than October 1, 2017, and biannually thereafter, describing and analyzing all intervention and targeted assistance efforts funded by this item including the number of school and district reviews conducted in support of those efforts; provided further, that the report shall be provided to the secretary of administration and finance, the senate president, the speaker of the house, the chairs of the house and senate ways and means committees, and the house and senate chairs of the joint committee on education; provided further, that no funds shall be expended on recurring school or school district expenditures unless the department and school district have developed a long-term plan to fund such expenditures from the district's operational budget at the conclusion of the grant funding period; provided further, that any funds distributed from this item to a city, town or regional school district shall be deposited with the treasurer of such city, town or regional school district and held in a separate account and shall be expended by the school committee of such city, town or regional school district without further appropriation, notwithstanding any general or special law to the contrary; and provided further, the department may allocate funds from this item for the administration of the programs authorized herein, including no more than 7.5 percent of these funds for purposes of establishing a Partnership Schools Network support team, in order to provide participating schools and districts, at their request, with specialized services to design and effectively carry out their reform and improvement plans

EXTENDED LEARNING TIME GRANTS

| | | |
|-----------|---|------------|
| 7061-9412 | For grants to cities, towns and regional school districts, Horace Mann and Commonwealth charter schools, for planning and implementing expanded learning time in the form of longer school days or school years at selected schools; provided, that implementation grants shall only be provided under this item to schools and districts that submitted qualifying applications which were approved by the department in fiscal year 2015 and include a minimum of an additional 300 hours on a mandatory basis for all children attending that school; provided further, that in approving expanded learning time implementation grant applications, preference shall be given to districts with high poverty rates or a high percentage of students scoring in levels 1 or 2 on the MCAS, districts with proposals that have the greatest potential for district-wide impact, districts that plan to utilize partnerships with community-based | 14,673,492 |
|-----------|---|------------|

organizations and institutions of higher education and districts with proposals that include a comprehensive restructuring of the entire school day or year to maximize the use of the additional learning time; provided further, that the department shall approve implementation proposals that include an appropriate mix of additional time spent on core academics, additional time spent on enrichment opportunities such as small group tutoring, homework help, music, arts, sports, physical activity, health and wellness programs, project-based experiential learning and additional time for teacher preparation or professional development; provided further, that the department shall only approve implementation proposals that assume not more than \$1,300 per pupil per year in future state appropriations of expanded learning time implementation funds; provided further, that in extraordinary cases, the department may exceed the \$1,300 per pupil per year limit; provided further, that the department shall review all qualified proposals and award approved grants not later than August 16, 2015; provided further, that, for this item, appropriated funds may be expended through August 31, 2016 to allow for planning and implementation during the summer months; provided further, that any grant funds distributed from this item to a city, town or regional school district shall be deposited with the treasurer of such city, town or regional school district and held in a separate account and shall be expended by the school committee of such city, town or regional school district without further appropriation, notwithstanding any general or special law to the contrary; and provided further that notwithstanding the other provisions of this item, the commissioner may set aside up to twenty-five percent of funds in this item to support initiatives to extend the day or year of schools and districts as part of a consolidated application authorized and developed pursuant to the provisions of item 7061-9408

AFTER-SCHOOL AND OUT-OF-SCHOOL GRANTS

| | | |
|-----------|--|-----------|
| 7061-9611 | For grants or subsidies for after-school and out-of-school programs provided that the commissioner may set aside up to twenty-five percent of funds in this item to support after-school and out-of-school initiatives submitted as part of a consolidated application authorized and developed pursuant to the provisions of item 7061-9408 | 1,675,109 |
|-----------|--|-----------|

FRANKLIN INSTITUTE OF BOSTON

| | | |
|-----------|--|---|
| 7061-9619 | For the purpose of funding the Benjamin Franklin Institute of Technology; provided, that the institute shall have access to the Massachusetts education computer system; and provided further, that the institute may join the state buying consortium | 6 |
|-----------|--|---|

YOUTH-BUILD GRANTS

| | | |
|-----------|---|-----------|
| 7061-9626 | For grants and contracts with youth-build programs for the purposes of providing comprehensive youth-build services | 1,970,000 |
|-----------|---|-----------|

MENTORING MATCHING GRANTS

| | | |
|-----------|--|---------|
| 7061-9634 | For a transfer of this item to the Mass Mentoring Partnership, which shall be responsible for administering a competitive statewide grant program for public and private agencies to start or expand youth mentoring programs according to current best practices and for purposes including advancing academic performance, self-esteem, social competence and workforce development; provided, that the department of elementary and secondary education shall transfer the amount appropriated in this item to the Mass Mentoring Partnership for the purpose of these grants; provided further, that in order to | 394,000 |
|-----------|--|---------|

be eligible to receive funds from this item, each public or private agency shall provide a matching amount equal to \$1 for every \$1 disbursed from this item; and provided further, that the Mass Mentoring Partnership shall submit a report detailing the impact of grants, the expenditure of funds and the amount and source of matching funds raised to the department of elementary and secondary education

SCHOOLS OF EXCELLENCE

| | | |
|-----------|---|-----------|
| 7066-0024 | For the school of excellence program at the Worcester Polytechnic Institute; provided, that every effort shall be made to recruit and serve equal numbers of male and female students | 1,379,000 |
|-----------|---|-----------|

| | |
|--------------------------------------|--------------------|
| <i>Federal Grant Spending</i> | 940,641,326 |
|--------------------------------------|--------------------|

COMMON CORE DATA PROJECT

| | | |
|-----------|---|---------|
| 7010-9706 | For the purposes of a federally funded grant entitled, Common Core Data Project | 117,830 |
|-----------|---|---------|

ADULT EDUCATION - STATE GRANT PROGRAM

| | | |
|-----------|--|------------|
| 7038-0107 | For the purposes of a federally funded grant entitled, Adult Education - State Grant Program | 10,417,118 |
|-----------|--|------------|

TITLE I GRANTS TO LOCAL EDUCATION AGENCIES

| | | |
|-----------|---|-------------|
| 7043-1001 | For the purposes of a federally funded grant entitled, Title I Grants to Local Education Agencies | 213,694,121 |
|-----------|---|-------------|

MIGRANT EDUCATION

| | | |
|-----------|--|-----------|
| 7043-1004 | For the purposes of a federally funded grant entitled, Migrant Education | 1,591,678 |
|-----------|--|-----------|

TITLE I - NEGLECTED AND DELINQUENT CHILDREN

| | | |
|-----------|--|-----------|
| 7043-1005 | For the purposes of a federally funded grant entitled, Title I - Neglected and Delinquent Children | 2,415,952 |
|-----------|--|-----------|

SCHOOL IMPROVEMENT GRANTS

| | | |
|-----------|--|-----------|
| 7043-1006 | For the purposes of a federally funded grant entitled, School Improvement Grants | 7,667,873 |
|-----------|--|-----------|

TEACHER AND PRINCIPAL TRAINING AND RECRUITING

| | | |
|-----------|--|------------|
| 7043-2001 | For the purposes of a federally funded grant entitled, Teacher and Principal Training and Recruiting | 41,791,258 |
|-----------|--|------------|

MATH AND SCIENCE PARTNERSHIPS

| | | |
|-----------|--|-----------|
| 7043-2003 | For the purposes of a federally funded grant entitled, Math and Science Partnerships | 1,783,263 |
|-----------|--|-----------|

ENGLISH LANGUAGE ACQUISITION

7043-3001 For the purposes of a federally funded grant entitled, English Language Acquisition 13,919,746

AFTER SCHOOL LEARNING CENTERS

7043-4002 For the purposes of a federally funded grant entitled, After School Learning Centers 16,843,065

STATE ASSESSMENTS AND RELATED

7043-6001 For the purposes of a federally funded grant entitled, State Assessments and Related 7,204,235

EDUCATION FOR HOMELESS CHILDREN AND YOUTH

7043-6501 For the purposes of a federally funded grant entitled, Education for Homeless Children and Youth 975,946

SPECIAL EDUCATION GRANTS

7043-7001 For the purposes of a federally funded grant entitled, Special Education Grants 287,989,460

PRESCHOOL GRANTS

7043-7002 For the purposes of a federally funded grant entitled, Preschool Grants 9,657,756

VOCATIONAL EDUCATION BASIC GRANTS

7043-8001 For the purposes of a federally funded grant entitled, Vocational Education Basic Grants 18,256,436

MASSACHUSETTS HIGH SCHOOL GRADUATION INITIATIVE

7048-1500 For the purposes of a federally funded grant entitled, Massachusetts High School Graduation Initiative 893,009

TEACHER INCENTIVES

7048-2700 For the purposes of a federally funded grant entitled, Teacher Incentives 883,302

MIGRANT STUDENT RECORDS EXCHANGE SYSTEM STATE DATA QUALITY

7048-9144 For the purposes of a federally funded grant entitled, Migrant Student Records Exchange System State Data Quality 60,000

NUTS FRESH FRUITS AND VEGETABLES

7053-2008 For the purposes of a federally funded grant entitled, Nuts Fresh Fruits and Vegetables 3,362,687

CHILD NUTRITION GRANT STATE PROGRAM REVIEW

7053-2010 For the purposes of a federally funded grant entitled, Child Nutrition Grant 707,671

State Program Review

SPECIAL ASSISTANCE FUNDS

7053-2112 For the purposes of a federally funded grant entitled, Special Assistance Funds 224,293,954

CHILD CARE PROGRAM

7053-2117 For the purposes of a federally funded grant entitled, Child Care Program 62,499,760

TEMPORARY EMERGENCY FOOD ASSISTANCE

7053-2126 For the purposes of a federally funded grant entitled, Temporary Emergency Food Assistance 853,605

SPECIAL SUMMER FOOD SERVICE PROGRAM FOR CHILDREN

7053-2202 For the purposes of a federally funded grant entitled, Special Summer Food Service Program for Children 7,833,288

OFFICE OF SCHOOL LUNCH PROGRAMS

7062-0008 For the purposes of a federally funded grant entitled, Office of School Lunch Programs 4,741,186

CHARTER SCHOOLS ASSISTANCE AND DISTRIBUTIONS

7062-0017 For the purposes of a federally funded grant entitled, Charter Schools Assistance and Distributions 187,126

Retained Revenue **2,065,969**

TEACHER CERTIFICATION RETAINED REVENUE

7061-9601 For teacher preparation and certification and to retain revenues related to the teacher certification process 2,065,969

Trust Spending **4,430,037**

EDUCATION RESEARCH TRUST FUND

7010-0021 9,082

DESE CONFERENCE ACCOUNT

7010-0024 16,652

ADMINISTRATION AND COST ALLOCATION FOR CENTRAL SERVICES

7010-2901 2,547,646

LITIGATION SETTLEMENT FUND

| | |
|---|-----------|
| 7010-4201 | 29,186 |
| JOHN F. MONBOUQUETTE MEMORIAL EDUCATION FUND | |
| 7010-5001 | 5,789 |
| GREEN SCHOOLS SPECIALIST RENEWABLE ENERGY | |
| 7010-5400 | 96,162 |
| MASSACHUSETTS EMPOWERING EDUCATORS WITH TECHNOLOGY | |
| 7010-8700 | 46,778 |
| WOMEN'S TECHNICAL INSTITUTE | |
| 7010-9603 | 125,038 |
| NATIONAL GOVERNORS ASSOCIATION CENTER FOR BEST PRACTICES | |
| 7048-4100 | 29,875 |
| SCHOOL LUNCH DISTRIBUTION | |
| 7053-2101 | 1,523,829 |

Department of Higher Education

The mission of the Board of Higher Education is to ensure that Massachusetts residents have the opportunity to benefit from a higher education that enriches their lives and advances their contributions to the civic life, economic development, and social progress of the Commonwealth. To that end, the programs and services of Massachusetts higher education must meet standards of quality commensurate with the benefits it promises and must be truly accessible to the people of the Commonwealth in all their diversity.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Department of Higher Education | 116,592 | 24,197 | 140,788 | 0 |

<http://www.mass.edu>

Budgetary Direct Appropriations **116,591,840****INCLUSIVE CONCURRENT ENROLLMENT**

| | | |
|-----------|---|---------|
| 7009-9600 | For a discretionary grant program to provide funds to school districts and public institutions of higher education partnering together to offer inclusive concurrent enrollment programs for school aged children with a disability, as | 988,044 |
|-----------|---|---------|

defined in section 1 of chapter 71B of the General Laws, between the ages of 18 and 22; provided, that the grant program shall be limited to students who are considered to have severe disabilities and, in the case of students who are age 18 or 19, shall be limited to students with severe disabilities who have been unable to achieve the competency determination necessary to pass the Massachusetts Comprehensive Assessment System exam; provided further, that said students with disabilities shall be offered enrollment in credit and noncredit courses that include nondisabled students, including enrollment in credit and noncredit courses in audit status for students who may not meet course prerequisites and requirements, and that the partnering school districts shall provide support, services and accommodations necessary to facilitate a student's enrollment; provided further, that the department of higher education, in consultation with the department of elementary and secondary education, shall develop guidelines to ensure that the grant program promotes civic engagement and mentoring of faculty in public institutions of higher education and supports college success, work success, participation in student life of the college community and provision of a free appropriate public education in the least restrictive environment; provided further, that the department of higher education, in consultation with the department of elementary and secondary education, shall develop strategies and procedures to help sustain and replicate the existing inclusive concurrent enrollment programs initiated through this grant program including, but not limited to: (a) provision of funds to retain employment specialists; (b) assist students in meeting integrated competitive employment and other transition-related goals; and (c) adoption of procedures and funding mechanisms to ensure that new partnerships of public institutions of higher education and school districts providing inclusive concurrent enrollment programs fully utilize the models and expertise developed in existing partnerships; provided further, that the department of higher education, in consultation with the department of elementary and secondary education, shall develop a mechanism to encourage existing and new partnerships to expand the capacity to respond to individual parents and school districts in underserved areas that request an opportunity for their children to participate in the inclusive concurrent enrollment initiative; provided further, that tuition for courses shall be waived by the state institutions of higher education for students enrolled through this grant program; provided further, that the department of higher education shall create the position of inclusive concurrent enrollment coordinator who will be responsible for administering the grant program, coordinating the advisory committee, developing new partnerships, assisting existing partnerships in creating self-sustaining models and overseeing the development of videos and informational materials through the institute for community inclusion to assist new colleges and school districts; and provided further, that the department of higher education, in consultation with the department of elementary and secondary education, shall select grant recipients not later than July 15, 2015 and shall distribute a request for grant proposals subject to future appropriation not later than May 31, 2016.

DEPARTMENT OF HIGHER EDUCATION

| | | |
|-----------|--|-----------|
| 7066-0000 | For the operation of the department of higher education; provided, that the department shall recommend savings proposals that permit institutions of public higher education to achieve administrative and program cost reductions, re-allocate resources and re-assess programs and utilize resources otherwise available to such institutions; provided further, that in order to meet the estimated costs of employee fringe benefits provided by the commonwealth on account of employees of the Massachusetts State College Building Authority and the University of Massachusetts Building Authority and in order to meet the estimated cost of heat, light, power and other services to be furnished by the commonwealth to projects of these authorities, the boards | 2,591,476 |
|-----------|--|-----------|

of trustees of the state colleges, the state universities and the University of Massachusetts shall transfer to the General Fund from the funds received from the operations of the projects such costs, if any, as shall be incurred by the commonwealth for these purposes in the current fiscal year, as determined by the appropriate building authority, verified by the commissioner of higher education and approved by the secretary of administration and finance; and provided further, that funds shall be expended to meet existing statutory requirements and establish trustee recruitment, training and accountability initiatives

NEW ENGLAND BOARD OF HIGHER EDUCATION

| | | |
|-----------|---|---------|
| 7066-0009 | For the New England Board of Higher Education | 183,750 |
|-----------|---|---------|

FOSTER CARE FINANCIAL AID

| | | |
|-----------|--|-----------|
| 7066-0016 | For a program of financial aid to support the matriculation of certain persons at public and private institutions of higher learning; provided, that only persons in the custody of the department of children and families under a care and protection petition upon reaching the age of 18 or persons in the custody of the department matriculating at such an institution at an earlier age, shall qualify for this aid; provided further, that no such person shall be required to remain in the custody of the department beyond age 18 to qualify for this aid; provided further, that this aid shall not exceed \$6,000 per recipient per year; and provided further, that this aid shall be granted after exhausting all other sources of financial support | 1,075,299 |
|-----------|--|-----------|

DUAL ENROLLMENT GRANT AND SUBSIDIES

| | | |
|-----------|---|-----------|
| 7066-0019 | For the department of higher education to support the dual enrollment program allowing qualified high school students to take college courses; provided, that public higher education institutions may offer courses in high schools in addition to courses offered at the institutions or online; provided further that that the commissioner shall set aside fifty percent of funds in this item for competitive grants to support career pathway programs, which may include dual enrollment, with priority given to those proposals submitted as part of a consolidated application authorized and developed pursuant to the provisions of item 7061-9408 | 1,500,000 |
|-----------|---|-----------|

FOSTER CARE AND ADOPTED FEE WAIVER

| | | |
|-----------|---|-----------|
| 7066-0021 | For reimbursements to public institutions of higher education for foster and adopted child fee waivers under section 19 of chapter 15A of the General Laws; provided, that no funds shall be distributed from this item prior to certification by the community colleges, state universities or the University of Massachusetts of the actual amount of tuition and fees waived for foster and adopted children attending public institutions of higher education under said section 19 of said chapter 15A that would otherwise have been retained by the campuses, according to procedures and regulations promulgated by the board of higher education | 3,924,842 |
|-----------|---|-----------|

PERFORMANCE MANAGEMENT SET ASIDE

| | | |
|-----------|---|-----------|
| 7066-0025 | For the Performance Management Set Aside incentive program for the University of Massachusetts, state universities and community colleges; provided, that such funds shall be distributed by the commissioner of higher education to public institutions of higher education through a competitive grant process based on priorities determined by the board of higher education in | 4,256,503 |
|-----------|---|-----------|

pursuit of operational efficiency and goals articulated in the commonwealth's Vision Project; provided further, that funds shall be expended as required to adopt and publish a standard core of course offering and numbering that is honored for common credit toward degrees and certificates across the commonwealth's community colleges, state universities and University of Massachusetts campuses and that this work shall be completed by June 30, 2017; and provided further, that not more than \$500,000 shall be made available through said grants for programs that focus on timely or accelerated student completion of associate and bachelor degree programs with lower and more predictable student costs

MASSACHUSETTS STATE SCHOLARSHIP PROGRAM

| | | |
|-----------|--|------------|
| 7070-0065 | For a scholarship program to provide financial assistance to Massachusetts students enrolled in and pursuing a program of higher education in any approved public or independent college, university, school of nursing or any other approved institution furnishing a program of higher education; provided, that the commissioner of higher education, in coordination with the Massachusetts state scholarship office, shall adopt regulations governing the eligibility and the awarding of financial assistance | 93,590,261 |
|-----------|--|------------|

TUFTS SCHOOL OF VETERINARY MEDICINE PROGRAM

| | | |
|-----------|---|-----------|
| 7077-0023 | For a contract with the Cummings School of Veterinary Medicine at Tufts University; provided, that funds appropriated in this item shall be expended under a resident veterinary tuition remission plan as approved by the commissioner of higher education for supportive veterinary services provided to the commonwealth; and provided further, that prior year costs may be paid from this item | 3,000,000 |
|-----------|---|-----------|

HEALTH AND WELFARE RESERVE FOR HIGHER EDUCATION PERSONNEL

| | | |
|-----------|---|-----------|
| 7520-0424 | For a health and welfare reserve for eligible personnel employed at the community colleges and state universities | 5,481,664 |
|-----------|---|-----------|

| | |
|--------------------------------------|------------------|
| <i>Federal Grant Spending</i> | 8,097,234 |
|--------------------------------------|------------------|

IMPROVING TEACHER QUALITY GRANTS - SAHES

| | | |
|-----------|---|-----------|
| 7066-1574 | For the purposes of a federally funded grant entitled, Improving Teacher Quality Grants - Sahes | 1,330,646 |
|-----------|---|-----------|

COLLEGE ACCESS CHALLENGE

| | | |
|-----------|---|-----------|
| 7066-1616 | For the purposes of a federally funded grant entitled, College Access Challenge | 1,764,296 |
|-----------|---|-----------|

GEAR UP II

| | | |
|-----------|---|-----------|
| 7066-6033 | For the purposes of a federally funded grant entitled, Gear Up II | 5,002,293 |
|-----------|---|-----------|

| | |
|------------------------------|-------------------|
| <i>Trust Spending</i> | 16,099,350 |
|------------------------------|-------------------|

SCIENCE, TECHNOLOGY, ENGINEERING AND MATH GRANT FOUNDATION

7066-0109 354,091

VETERANS' EDUCATION TRUST FUND

7066-6004 362,579

REGENTS' CENTRAL SERVICES TRUST

7066-6006 114,451

REGENTS LICENSING FEES TRUST ACCOUNT

7066-6008 62,328

NURSING AND ALLIED HEALTH TRUST

7066-6012 76,015

DAVIS EDUCATIONAL FOUNDATION GRANT EXPENDABLE TRUST

7066-6036 247,287

NO INTEREST LOAN REPAYMENT ADMINISTRATION

7070-7002 14,882,599

Office of the Secretary of Education

The Executive Office of Education is responsible for realizing Governor Baker's vision of a unified education system that provides a high quality education to all students. The office helps direct the Commonwealth's education agencies - Department of Early Education and Care, Department of Elementary and Secondary Education, Department of Higher Education and the University of Massachusetts system. In addition, the Executive Office of Education advises the Governor on matters of education policy, helps shape the Governor's policy agenda, advances the work of the Readiness Project and works with the Commissioners to build a seamless Pre-K - 20 public education system.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------------|---|---|-----------------------------|---|
| Office of the Secretary of Education | 23,286 | 5,977 | 29,262 | 0 |

<http://www.mass.gov/edu>

Budgetary Direct Appropriations **23,285,518**

EDUCATION INFORMATION TECHNOLOGY COSTS

| | | |
|-----------|---|------------|
| 7009-1700 | For the provision of information technology services within the executive office of education | 20,998,629 |
|-----------|---|------------|

EXECUTIVE OFFICE OF EDUCATION

| | | |
|-----------|---|-----------|
| 7009-6379 | For the operation of the office of the secretary of education | 2,286,889 |
|-----------|---|-----------|

| | |
|--------------------------------------|------------------|
| <i>Federal Grant Spending</i> | 4,116,303 |
|--------------------------------------|------------------|

STABILIZATION FUND RACE-TO-THE-TOP INCENTIVE GRANTS - ARRA

| | | |
|-----------|---|-----------|
| 7060-7888 | For the purposes of a federally funded grant entitled, Stabilization Fund Race-To-The-Top Incentive Grants - ARRA | 4,116,303 |
|-----------|---|-----------|

| | |
|--|------------------|
| <i>Intragovernmental Service Fund</i> | 1,860,363 |
|--|------------------|

CHARGEBACK FOR EDUCATION INFORMATION TECHNOLOGY COSTS

| | | |
|-----------|---|-----------|
| 7009-1701 | For the cost of information technology services provided to agencies of the executive office of education | 1,860,363 |
|-----------|---|-----------|

Intragovernmental Service Fund ... 100%

Other State Universities and Colleges

There are six comprehensive state Universities: Bridgewater State University, Fitchburg State University, Framingham State University, Salem State University, Westfield State University and Worcester State University; and three specialized colleges: Massachusetts College of Art and Design, Massachusetts College of Liberal Arts and Massachusetts Maritime Academy. All colleges integrate liberal arts and sciences programs with professional education, and the three specialized colleges also focus on academic areas identified in the college's name.

Each college and university places a special emphasis on teaching and lifelong learning and promotes a campus life that fosters intellectual, social and ethical development. Committed to excellence in instruction and to providing responsive, innovative, and educational programs of high quality, they seek to develop each student's critical thinking, quantitative, technological, oral and written communication skills and practical appreciation of the arts, sciences, and humanities as they affect good citizenship and an improved quality of life. The state colleges and universities provide a campus environment where the ideas, values, perspectives and contributions of all students are respected.

Massachusetts state colleges and universities are strategically located to facilitate access to baccalaureate and master's degree programs for Commonwealth residents who meet their high standards for admission. In recognition of their responsibilities to Massachusetts taxpayers to manage their resources efficiently and to maintain tuition and fees at a level as low as possible, each college and university has a distinctive academic focus based upon its established strengths and regional and state needs. Each college and university is a leader and resource for the community and contributes to the region's cultural, environmental and economic development.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------------------|---|---|-----------------------------|---|
| Other State Universities and Colleges | 245,383 | 181,113 | 426,496 | 5,723 |

<http://www.mass.edu/campuses/missionsc.asp>

Budgetary Direct Appropriations **245,382,754**

STATE UNIVERSITY INCENTIVE GRANTS

7066-1400 For additional operational funding for state universities for efforts which advance the goals of the Vision Project; provided, that funding shall be allocated among the campuses by the commissioner of higher education with approval of the board of higher education taking into consideration discrepancies in per pupil funding between campuses, the relative progress each campus has made in achieving the metrics of the Vision Project, the collaboration each campus has shown in regional efforts to build the Massachusetts economy and workforce and other factors that the commissioner feels are vital to the creation of a robust and accountable system of public higher education in the commonwealth 5,560,108

BRIDGEWATER STATE UNIVERSITY

7109-0100 For Bridgewater State University 42,461,139

FITCHBURG STATE UNIVERSITY

7110-0100 For Fitchburg State University 28,474,577

FRAMINGHAM STATE UNIVERSITY

7112-0100 For Framingham State University 26,254,879

MA COLLEGE OF LIBERAL ARTS

7113-0100 For the Massachusetts College of Liberal Arts 15,448,258

SALEM STATE UNIVERSITY

7114-0100 For Salem State University 43,129,420

WESTFIELD STATE UNIVERSITY

7115-0100 For Westfield State University 26,034,463

WORCESTER STATE UNIVERSITY

7116-0100 For Worcester State University 25,276,495

MASSACHUSETTS COLLEGE OF ART

7117-0100 For the Massachusetts College of Art 17,201,537

MASSACHUSETTS MARITIME ACADEMY

7118-0100 For the Massachusetts Maritime Academy 15,541,878

Trust Spending **181,113,251**

SALEM STATE THEATRE RENOVATIONS

1102-1113 2,355,750

NAC - MA COLLEGE OF LIBERAL ARTS CONTINUING EDUCATION TRUST

7107-0027 13,000

WESTFIELD STATE UNIVERSITY CONTINUING EDUCATION TRUST

7107-0029 2,127,618

MCA - CONTINUING EDUCATION

7107-0031 1,223,041

BSC - AUTHORITY DORMITORY - PAYMENTS

7109-6001 3,943,455

BSC - NON-APPROPRIATED FUNDS

7109-6010 37,006,074

BSC - STUDENT GOVERNMENT ASSOCIATION PAYROLL

7109-6013 69,809

FSC - PROFESSIONAL DEVELOPMENT TRUST

7110-6015 240,320

FSC - MISCELLANEOUS PAYROLL TRUST

7110-6045 54,775

FSC - CONTINUING EDUCATION TRUST

7110-6051 1,292,020

FSC - AUTHORITY DORMITORY PAYROLL

7110-6052 1,388,840

FSC - SPECIAL FEE INTEREST PAYROLL

| | |
|---|------------|
| 7110-6060 | 3,972,903 |
| FSC - GRANT OVERHEAD PAYROLL | |
| 7110-6065 | 361,564 |
| FSC - OUT OF STATE TUITION | |
| 7110-8787 | 2,476,167 |
| OUT OF STATE TUITION | |
| 7110-8788 | 2,117,210 |
| FRC - COLLEGE CENTER TRUST FUND - PAYROLL | |
| 7112-6909 | 134,110 |
| FRC - CONTINUING EDUCATION TRUST FUND - PAYROLL | |
| 7112-6910 | 1,118,608 |
| FRC - RESIDENCE HALL TRUST FUND - PAYROLL | |
| 7112-6911 | 1,505,829 |
| FRC - COLLEGE OPERATIONS TRUST FUND - PAYROLL | |
| 7112-6914 | 30,649,518 |
| FRC - GENERAL PURPOSE TRUST FUND - PAYROLL | |
| 7112-6917 | 300,342 |
| FRC - HEALTH TRUST FUND - PAYROLL | |
| 7112-6919 | 207,242 |
| FRC - PLACEMENT TRUST FUND - PAYROLL | |
| 7112-6930 | 71,934 |
| FRC - RESEARCH GRANTS AND CONTRACTS | |
| 7112-6934 | 402,088 |
| FRC - STUDENT ACTIVITIES TRUST FUND - PAYROLL | |
| 7112-6936 | 57,197 |
| FRC - OUT OF STATE TUITION - FRAMINGHAM STATE COLLEGE | |
| 7112-8787 | 847,279 |
| OUT OF STATE TUITION | |

| | |
|--|------------|
| 7112-8788 | 1,121,431 |
| NAC - OUT OF STATE TUITION RETAINED REVENUE | |
| 7113-0130 | 745,000 |
| NAC - SPECIAL TRUST FUND | |
| 7113-6603 | 3,025,000 |
| NAC - MA COLLEGE OF LIBERAL ARTS PART-TIME TRUST PAYROLL | |
| 7113-6604 | 3,850,000 |
| NAC - TRUST FUNDS | |
| 7113-6608 | 27,250,000 |
| NAC - PELL GRANT | |
| 7113-6701 | 3,010,000 |
| NAC - SUPPLEMENTAL EDUCATIONAL OPPORTUNITY | |
| 7113-6702 | 64,952 |
| NAC - COLLEGE WORK STUDY PROGRAM | |
| 7113-6703 | 319,000 |
| NAC - PERKINS LOAN | |
| 7113-6704 | 165,000 |
| NAC - AGENCY FUND | |
| 7113-9706 | 250,000 |
| SSA - SPECIAL ASSESSMENT FUND | |
| 7114-1113 | 27,248,768 |
| OUT OF STATE TUITION | |
| 7114-8788 | 1,419,691 |
| WSC - DORMITORY - PAYMENTS | |
| 7115-6001 | 3,240,152 |
| WSC - SPECIAL TRUST FUND | |
| 7115-6014 | 12,096,674 |

WOR - OVERHEAD GRANT EXPENSE TRUST

7116-6010 330,971

WOR - AUTHORITY DORMITORY TRUST

7116-6015 1,295,612

WOR - SPECIAL SALARIES ACCOUNT

7116-6603 270,105

MCA - MASSACHUSETTS ART TRUST PAYROLL

7117-4001 170,385

MCA - MASSACHUSETTS COLLEGE OF ART - DORMITORY TRUST FUND

7117-6001 275,949

MMA - AUTHORITY DORMITORY - PAYMENTS

7118-6001 1,027,871

University of Massachusetts

The mission of the University of Massachusetts is to provide an affordable and accessible education of high quality and to conduct programs of research and public service that advance knowledge and improve the lives of the people of the Commonwealth, the nation and the world.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| University of Massachusetts | 526,557 | 21 | 526,578 | 156,108 |

www.massachusetts.edu

Budgetary Direct Appropriations **526,556,901**

UNIVERSITY OF MASSACHUSETTS

7100-0200 For the operation of the University of Massachusetts 526,556,901

Trust Spending **20,948**

BENEFIT OFFSET TRUST-UNIVERSITY OF MASSACHUSETTS

7411-3500 20,948

Energy and Environmental Affairs

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Department of Agricultural Resources | 20,840 | 9,665 | 30,505 | 5,993 |
| Department of Conservation and Recreation | 82,665 | 47,229 | 129,894 | 25,921 |
| Department of Energy Resources | 3,875 | 25,791 | 29,667 | 4,638 |
| Department of Environmental Protection | 57,616 | 52,427 | 110,043 | 32,512 |
| Department of Fish and Game | 27,891 | 10,927 | 38,819 | 17,064 |
| Department of Public Utilities | 12,850 | 6,704 | 19,554 | 18,564 |
| Office of the Secretary of Energy and Environmental Affairs | 30,701 | 77,730 | 108,431 | 4,852 |
| State Reclamation Board | 0 | 12,452 | 12,452 | 0 |
| TOTAL | 236,439 | 242,927 | 479,366 | 109,545 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|---|----------------|----------------|----------------|--------------------|---------------------|
| Department of Agricultural Resources | 63 | 64 | 66 | 69 | 69 |
| Department of Conservation and Recreation | 729 | 697 | 681 | 729 | 716 |
| Department of Energy Resources | 47 | 46 | 51 | 53 | 53 |
| Department of Environmental Protection | 572 | 569 | 557 | 581 | 560 |
| Department of Fish and Game | 239 | 238 | 235 | 263 | 263 |
| Department of Public Utilities | 88 | 90 | 95 | 103 | 108 |
| Office of the Secretary of Energy and Environmental Affairs | 190 | 200 | 204 | 210 | 224 |
| TOTAL | 1,928 | 1,904 | 1,889 | 2,008 | 1,993 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Department of Agricultural Resources

The Massachusetts Department of Agricultural Resources (MDAR) mission is to ensure the long-term viability of agriculture in Massachusetts. Through its four divisions - Agricultural Conservation & Technical Assistance, Agricultural Markets, Animal Health and Crop and Pest Services - MDAR strives to support, regulate and enhance the rich diversity of the Commonwealth's agricultural community to promote economically and environmentally sound food safety and animal health measures, and fulfill agriculture's role in energy conservation and production.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------------|---|---|-----------------------------|---|
| Department of Agricultural Resources | 20,840 | 9,665 | 30,505 | 5,993 |

<http://www.mass.gov/agr>

Budgetary Direct Appropriations **20,839,948**

DEPARTMENT OF AGRICULTURAL RESOURCES ADMINISTRATION

2511-0100 For the operation of the department of agricultural resources, including the division of administration, the integrated pest management program, the board of agriculture, the division of agricultural markets, the division of animal health, the division of agricultural conservation and technical assistance, the division of crop and pest services, including a program of laboratory services at the University of Massachusetts at Amherst, the expenses of the pesticide board and agency costs associated with the administration of other boards, commissions and committees chaired by the department 5,779,539

EMERGENCY FOOD ASSISTANCE PROGRAM

2511-0105 For the purchase of supplemental foods for the emergency food assistance program within the Feeding America nationally-certified food bank system in the commonwealth; provided, that the funds appropriated in this item shall reflect the Feeding America allocation formula in order to benefit the 4 regional food banks in the commonwealth; provided further, that the department may assess an administrative charge not to exceed 2 per cent of the total appropriation in this item; and provided further, that \$1,000,000 shall be expended for operating funds to distribute food for the Massachusetts emergency food assistance program previously provided for in item 7051-0015 of section 2 of chapter 68 of the acts of 2011 15,000,000

INTEGRATED PEST MANAGEMENT PROGRAM

2511-3002 For the integrated pest management program 60,409

Federal Grant Spending **9,160,673**

MASSACHUSETTS PESTICIDE ENFORCEMENT GRANT

2511-0310 For the purposes of a federally funded grant entitled, Massachusetts Pesticide Enforcement Grant 401,989

COOPERATIVE AGRICULTURAL PEST SURVEY

2511-0400 For the purposes of a federally funded grant entitled, Cooperative Agricultural Pest Survey 215,324

FARM AND RANCH LANDS PROTECTION PROGRAM

2511-0972 For the purposes of a federally funded grant entitled, Farm and Ranch Lands Protection Program 7,002,171

COUNTRY OF ORIGIN LABELING - RETAIL SURVEILLANCE

2511-1025 For the purposes of a federally funded grant entitled, Country of Origin Labeling - Retail Surveillance 23,308

HIGHLY PATHOGENIC AVIAN INFLUENZA SURVEILLANCE

2515-1008 For the purposes of a federally funded grant entitled, Highly Pathogenic Avian Influenza Surveillance 109,711

DEVELOPMENT OF INSTITUTIONAL MARKETING

2516-9002 For the purposes of a federally funded grant entitled, Development of Institutional Marketing 479,823

FARMERS' MARKET COUPON PROGRAM

2516-9003 For the purposes of a federally funded grant entitled, Farmers' Market Coupon Program 404,978

SENIOR FARMERS' MARKET NUTRITION PROGRAM

2516-9004 For the purposes of a federally funded grant entitled, Senior Farmers' Market Nutrition Program 523,370

Trust Spending **504,290**

EXPOSITION BUILDING MAINTENANCE FUND

2511-0001 74,521

DAIRY PROMOTION TRUST FUND

2511-1020 226,969

HOMELESS ANIMAL PREVENTION AND CARE FUND

2511-1193 202,801

Department of Conservation and Recreation

The mission of the Department of Conservation and Recreation (DCR) is to enhance the experience of the estimated 33 million people who annually visit the more than 400 properties under its care and control. DCR is focused on three strategic goals to continue building a dynamic and unified agency while carrying out its mission of protecting, promoting and enhancing our Commonwealth's natural, cultural and recreational resources. The three goals are: maximizing resources by directing agency resources and efforts to provide the greatest value for the public we serve; nurturing partnerships by developing, cultivating and strengthening partnerships; and expanding and improving programming by creating and working with partners to support interactive, appealing programming that engages the public.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Department of Conservation and Recreation | 82,665 | 47,229 | 129,894 | 25,921 |

<http://www.mass.gov/dcr>

Budgetary Direct Appropriations **66,665,395**

DEPARTMENT OF CONSERVATION AND RECREATION ADMINISTRATION

2800-0100 For the operation of the department of conservation and recreation 4,586,687

WATERSHED MANAGEMENT PROGRAM

2800-0101 For the watershed management program to operate and maintain reservoirs, watershed lands and related infrastructure of the department and the office of water resources in the department of conservation and recreation; provided, that the amount of the payment shall be charged to the General Fund and shall not be included in the amount of the annual determination of fiscal year charges to the Massachusetts Water Resources Authority assessed to the authority under the General Laws 489,973

STORMWATER MANAGEMENT

2800-0401 For a program to provide stormwater management for all properties and roadways under the care, custody and control of the department of conservation and recreation; provided, that the department shall implement a stormwater management program in compliance with federal and state stormwater management requirements; provided further, that the department shall inventory all stormwater infrastructure, assess its stormwater practices, analyze long-term capital and operational needs and develop a stormwater management plan to comply with federal and state regulatory requirements; and provided further, that in order to protect public safety and to protect water resources for water supply, recreational and ecosystem uses, the department shall immediately implement interim stormwater management practices including, but not limited to, street sweeping, inspection and cleaning of catch basins and emergency repairs to roadway drainage 415,288

DCR SEASONALS

| | | |
|-----------|--|------------|
| 2800-0501 | For the operation of the beaches, pools and spray pools under the control of the department of conservation and recreation; provided, that the seasonal hires of the department of conservation and recreation's parks, beaches, pools and spray pools be paid from this item; provided further, that seasonal employees who are hired before the second Sunday before Memorial Day and whose employment continues beyond the Saturday following Labor Day and who received health insurance benefits in fiscal year 2015 shall continue to receive such benefits in fiscal year 2016 during the period of their seasonal employment; provided further, that no expenditures shall be made from this item other than for the purposes identified in this item; provided further, that notwithstanding section 1 of chapter 31 of the General Laws, seasonal positions funded by this item shall be positions requiring the services of an incumbent, on either a full-time or less than full-time basis beginning not earlier than April 1 and ending not later than November 30, or beginning not earlier than September 1 and ending not later than April 30; and provided further, that notwithstanding said section 1 of said chapter 31, seasonal positions funded by this item shall not be filled by an incumbent for more than 8 months within a 12-month period | 14,772,699 |
|-----------|--|------------|

OFFICE OF DAM SAFETY

| | | |
|-----------|--|---------|
| 2800-0700 | For the office of dam safety; provided, that the department shall, in collaboration with the department of environmental protection and the department of fish and game, establish and maintain a comprehensive inventory of all dams and develop a coordinated permitting and regulatory approach to dam removal for stream restoration and public safety | 437,918 |
|-----------|--|---------|

STATE PARKS AND RECREATION

| | | |
|-----------|--|------------|
| 2810-0100 | For the operation of the department's state parks; provided, that funds appropriated in this item shall be used to operate all of the department's parks, parkways, boulevards, roadways, bridges and related appurtenances under the care, custody and control of the division, flood control activities of the department, reservations, campgrounds, beaches and pools and for the oversight of rinks, to protect and manage the division's lands and natural resources, including the forest and parks conservation services and the bureau of forestry development; provided further, that the crossing guards located at department of conservation and recreation intersections shall continue to perform the duties where state police previously performed such duties; provided further, that no funds from this item shall be made available for payment to true seasonal employees; and provided further, that the department may issue grants to public and nonpublic entities from this item | 41,161,322 |
|-----------|--|------------|

STATE HOUSE PARK RANGERS

| | | |
|-----------|--|-----------|
| 2820-0101 | For the costs associated with the department's park rangers specific to the security of the state house; provided, that funds appropriated in this item shall only be expended for the costs of security and park rangers at the state house | 1,801,509 |
|-----------|--|-----------|

STREETLIGHTING

| | | |
|-----------|--|-----------|
| 2820-2000 | For the operation of street lighting and the expenses of maintaining the parkways of the department of conservation and recreation | 3,000,000 |
|-----------|--|-----------|

FEMA NATIONAL FLOOD COMMUNITY ASSISTANCE INSURANCE PROGRAM

2800-9707 For the purposes of a federally funded grant entitled, FEMA National Flood Community Assistance Insurance Program 171,040

MAP MODERNIZATION IMPLEMENTATION YEAR 5 - FEMA

2800-9710 For the purposes of a federally funded grant entitled, Map Modernization Implementation Year 5 - FEMA 88,571

DAM SAFETY 2013 - FEMA

2800-9724 For the purposes of a federally funded grant entitled, Dam Safety 2013 - FEMA 145,165

RURAL COMMUNITY FIRE PROTECTION

2820-9702 For the purposes of a federally funded grant entitled, Rural Community Fire Protection 65,453

WILDLIFE INCENTIVES HABITAT PROGRAM

2820-9704 For the purposes of a federally funded grant entitled, Wildlife Incentives Habitat Program 40,624

IDENTIFYING AND ERADICATING THE ASIAN LONGHORNED BEETLE

2820-9705 For the purposes of a federally funded grant entitled, Identifying and Eradicating the Asian Longhorned Beetle 5,120,167

AGREEMENT TO HELP LANDOWNERS FORESTLAND

2820-9706 For the purposes of a federally funded grant entitled, Agreement to Help Landowners Forestland 50,000

SHADE TREE AND FOREST HEALTH

2821-9705 For the purposes of a federally funded grant entitled, Shade Tree and Forest Health 387,765

URBAN COMMUNITY FOREST TORNADO RECOVERY

2821-9708 For the purposes of a federally funded grant entitled, Urban Community Forest Tornado Recovery 250,000

FORESTRY PLANNING

2821-9709 For the purposes of a federally funded grant entitled, Forestry Planning 3,761,000

RURAL FIRE PREVENTION AND CONTROL

2821-9711 For the purposes of a federally funded grant entitled, Rural Fire Prevention and Control 470,509

WILDLAND URBAN INTERFACE FUELS MANAGEMNT

| | | |
|-----------|--|---------|
| 2821-9713 | For the purposes of a federally funded grant entitled, Wildland Urban Interface Fuels Management | 367,863 |
|-----------|--|---------|

EMERGENCY FOREST RESTORATION PROGRAM FUNDING

| | | |
|-----------|---|---------|
| 2821-9716 | For the purposes of a federally funded grant entitled, Emergency Forest Restoration Program Funding | 108,607 |
|-----------|---|---------|

US FOREST SERVICE FOREST HEALTH MANAGEMENT

| | | |
|-----------|---|---------|
| 2821-9726 | For the purposes of a federally funded grant entitled, US Forest Service Forest Health Management | 164,857 |
|-----------|---|---------|

WAQUOIT BAY NATIONAL ESTUARINE RESEARCH

| | | |
|-----------|--|---------|
| 2840-9709 | For the purposes of a federally funded grant entitled, Waquoit Bay National Estuarine Research | 593,000 |
|-----------|--|---------|

RECREATIONAL TRAILS GRANT PROGRAM

| | | |
|-----------|--|-----------|
| 2850-9701 | For the purposes of a federally funded grant entitled, Recreational Trails Grant Program | 1,808,947 |
|-----------|--|-----------|

| | |
|--------------------------------|--------------------------|
| <i>Retained Revenue</i> | <i>16,000,000</i> |
|--------------------------------|--------------------------|

DEPARTMENT OF CONSERVATION AND RECREATION RETAINED REVENUE

| | | |
|-----------|---|------------|
| 2810-2042 | For the department of conservation and recreation, which may expend not more than \$16,000,000 from revenue collected by the department including, but not limited to, revenues collected from all fees, permits, leases, concessions, agreements, rentals, contracts, golf courses, rinks, tickets, fines and penalties, as well as charges established by the commissioner and as received from the Massachusetts water resources authority, the Massachusetts convention center authority, the department of transportation, the department of state police and quasi-public and private entities; and for activities authorized under section 34B of chapter 92 of the General Laws; provided, that the department shall retain and deposit 80 per cent of all fees identified in this item; provided further, that if the department projects that total revenues from the fees identified in this item will exceed \$20,000,000, the department shall notify the secretary of administration and finance and the house and senate committees on ways and means; provided further, that funds in this item shall be expended for the following purposes: (a) the operation and expenses of the department, (b) expenses, upkeep and improvements to the parks and recreation system, (c) the operation and maintenance of the department's telecommunications system and (d) the operation and maintenance of the department's skating rinks and golf courses; provided further, that for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system; and provided further, that no expenditures made in advance of the receipts shall be permitted to exceed 75 per cent of the amount of the revenues projected by the first quarterly statement required by section 1B | 16,000,000 |
|-----------|---|------------|

| | |
|--|-------------------|
| <i>Trust Spending</i> | 33,635,382 |
| DAM SAFETY EXPENDABLE TRUST | |
| 2800-0060 | 10,140 |
| ROCHE COMMUNITY RINK FUND | |
| 2800-0065 | 100,325 |
| NANTASKET BEACH RESERVATION TRUST FUND | |
| 2800-0647 | 90,275 |
| NEW CHARLES RIVER BASIN PARKS EXPENDABLE TRUST | |
| 2800-0648 | 2,250,000 |
| HORSENECK BEACH RESERVATION TRUST FUND | |
| 2800-0649 | 25,250 |
| ANNA MARIA COLLEGE SEWER USE EXPENDABLE TRUST | |
| 2800-1010 | 38,526 |
| USDA FOREST SERVICE WILDLAND FIREFIGHTING | |
| 2800-2002 | 137,250 |
| SCUSSET BEACH STATE RESERVATION TRUST FUND | |
| 2800-3234 | 50,350 |
| ENVIRONMENTAL MANAGEMENT CONSERVATION TRUST | |
| 2800-6002 | 729,203 |
| CAMPGROUND RESERVATION FEES | |
| 2800-6006 | 685,367 |
| MASSACHUSETTS RE-LEAF | |
| 2820-6006 | 39,875 |
| RESERVOIR MAINTENANCE-TOWN CONTRIBUTIONS | |
| 2820-6022 | 25,550 |
| FOREST PRODUCTS | |

| | |
|--|------------|
| 2820-6025 | 23,000 |
| SCHOONER ERNESTINA COMMISSION | |
| 2820-6027 | 950,000 |
| WATERSHED DIVISION | |
| 2822-1441 | 8,275,500 |
| WATERSHED LAND ACQUISITION EXPENDABLE TRUST | |
| 2822-1445 | 675,000 |
| SALISBURY BEACH PRESERVATION TRUST FUND | |
| 2822-1447 | 325,000 |
| DIVISION OF WATER SUPPLY PROTECTION | |
| 2830-0100 | 16,213,107 |
| GENERAL PARKS PURCHASE, INVESTMENTS, AND PAYMENTS FROM TRUST | |
| 2848-0052 | 975,850 |
| PARKS LAND TRUST PURCHASES AND INVESTMENTS | |
| 2848-0057 | 750,275 |
| SPECIAL EVENTS | |
| 2848-0066 | 775,314 |
| ENCROACHMENT RECLAMATION | |
| 2848-0067 | 45,875 |
| BLUE HILLS RESERVATION TRUST | |
| 2848-0071 | 375,600 |
| REVERE BEACH RESERVATION - NORTH LOT | |
| 2848-0072 | 68,750 |

Department of Energy Resources

The Massachusetts Department of Energy Resources (DOER) develops and implements policies and programs aimed at ensuring the adequacy, security, diversity and cost-effectiveness of the Commonwealth's energy supply within the context of creating a cleaner energy future. To that end, DOER strives to ensure deployment of all cost-effective energy efficiency, maximize development of clean energy resources, create and implement energy strategies to assure reliable supplies and improve the cost of clean energy relative to fossil-fuel based generation, support Massachusetts' clean energy companies and spur Massachusetts' clean energy employment.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Department of Energy Resources | 3,875 | 25,791 | 29,667 | 4,638 |

<http://www.mass.gov/doer>

Budgetary Direct Appropriations **3,875,343**

RESIDENTIAL CONSERVATION SERVICE PROGRAM

| | | |
|-----------|---|---------|
| 7006-1001 | For the residential conservation service program under chapter 465 of the acts of 1980 and the commercial and apartment conservation service program pursuant to section 11A of chapter 25A of the General Laws; provided, that the assessments levied for fiscal year 2016 pursuant to said chapter 465 shall be made at a rate sufficient to produce the amount expended from this item as well as the associated fringe benefits costs for personnel paid from this item | 224,111 |
|-----------|---|---------|

DEPARTMENT OF ENERGY RESOURCES ASSESSMENT

| | | |
|-----------|--|-----------|
| 7006-1003 | For the operation of the department of energy resources; provided, that notwithstanding any general or special law to the contrary, the amount assessed under section 11H of chapter 25A of the General Laws shall be equal to the amount expended from this item and the associated fringe benefits costs for personnel paid from this item | 3,651,232 |
|-----------|--|-----------|

Federal Grant Spending **1,241,450**

SAPHIRE

| | | |
|-----------|--|---------|
| 7006-9307 | For the purposes of a federally funded grant entitled, Saphire | 180,226 |
|-----------|--|---------|

COMM FACILITY FUND FOR ENERGY EFFICIENCY

| | | |
|-----------|---|--------|
| 7006-9308 | For the purposes of a federally funded grant entitled, Comm Facility Fund for Energy Efficiency | 87,498 |
|-----------|---|--------|

STATE HEATING OIL AND PROPANE PROGRAM

| | | |
|-----------|--|--------|
| 7006-9700 | For the purposes of a federally funded grant entitled, State Heating Oil and | 22,578 |
|-----------|--|--------|

Propane Program**STATE ENERGY PLAN**

| | | |
|-----------|--|---------|
| 7006-9731 | For the purposes of a federally funded grant entitled, State Energy Plan | 951,147 |
|-----------|--|---------|

| | |
|------------------------------|-------------------|
| <i>Trust Spending</i> | 24,550,000 |
|------------------------------|-------------------|

ALTERNATIVE COMPLIANCE PAYMENT EXPENDABLE TRUST

| | |
|-----------|------------|
| 7006-7056 | 17,500,000 |
|-----------|------------|

DEPARTMENT OF ENERGY RESOURCES ENERGY EFFICIENCY TRUST

| | |
|-----------|-----------|
| 7006-7060 | 7,000,000 |
|-----------|-----------|

DIVISION OF ENERGY RESOURCES CREDIT

| | |
|-----------|--------|
| 7006-7061 | 50,000 |
|-----------|--------|

Department of Environmental Protection

The mission of the Department of Environmental Protection is to ensure that air and water are clean, toxics and hazards are managed safely, solid and hazardous wastes are recycled, hazardous waste sites and spills are cleaned up in a timely manner and wetlands and coastal resources are preserved.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Department of Environmental Protection | 57,616 | 52,427 | 110,043 | 32,512 |

<http://www.mass.gov/dep>

| | |
|---|-------------------|
| <i>Budgetary Direct Appropriations</i> | 51,297,237 |
|---|-------------------|

DEPARTMENT OF ENVIRONMENTAL PROTECTION ADMINISTRATION

| | | |
|-----------|---|------------|
| 2200-0100 | For the operation of the department of environmental protection, including the environmental strike force, the bureau of planning and evaluation, the bureau of water resources, the bureau of air and waste, the Senator William X. Wall Experiment Station and a contract with the University of Massachusetts for environmental research; provided, that section 3B of chapter 7 of the General Laws shall not apply to fees established under section 18 of chapter 21A of the General Laws | 27,946,811 |
|-----------|---|------------|

RECYCLING AND SOLID WASTE MASTER PLAN OPERATIONS

| | | |
|-----------|--|---------|
| 2200-0107 | For technical assistance, grants and support of efforts consistent with the Massachusetts recycling and solid waste master plan and climate protection | 500,000 |
|-----------|--|---------|

plan; provided, that funds may be expended for a recycling industry reimbursement grant program pursuant to section 241 of chapter 43 of the acts of 1997

COMPLIANCE AND PERMITTING

2200-0109 For the department of environmental protection for the sole purpose of ensuring sufficient staff for timely permit decisions and compliance assurance 2,500,000

CLEAN AIR ACT

2220-2220 For the administration and implementation of the federal Clean Air Act at 42 U.S.C. section 7401 et seq. as amended, including the operating permit program, the emissions banking program, the auto-related state implementation program, the low emission vehicle program, the non-auto-related state implementation program and the commonwealth's commitments under the New England Governors/Eastern Canadian Premiers climate change action plan for reducing acid rain deposition and mercury emissions 876,486

CLEAN AIR ACT OPERATING PERMIT AND COMPLIANCE PROGRAM

2220-2221 For the administration and implementation of the operating permit and compliance program required under the federal Clean Air Act at 42 U.S.C. section 7401 et seq., as amended 1,590,571

SAFE DRINKING WATER ACT

2250-2000 For the commonwealth's implementation of the federal Safe Drinking Water Act of 1974 at 42 U.S.C. sections 300f to 300j-26, as amended, and pursuant to section 18A of chapter 21A of the General Laws 1,570,936

HAZARDOUS WASTE CLEANUP PROGRAM

2260-8870 For the operation of the hazardous waste cleanup and underground storage tank programs, including, but not limited to monitoring unlined landfills, notwithstanding section 4 of chapter 21J of the General Laws 14,673,215

BROWNFIELDS SITE AUDIT PROGRAM

2260-8872 For the brownfields site audit program 1,224,727

BOARD OF REGISTRATION OF HAZARDOUS WASTE SITE CLEANUP

2260-8881 For the operation of the board of registration of hazardous waste site cleanup professionals under section 19A of chapter 21A of the General Laws 414,490

Federal Grant Spending **22,994,147**

WATER QUALITY MANAGEMENT PLANNING

2200-9706 For the purposes of a federally funded grant entitled, Water Quality Management Planning 519,913

COOPERATIVE AGREEMENT LEAKING UNDERGROUND STORAGE TANK

| | | |
|-----------|--|---------|
| 2200-9712 | For the purposes of a federally funded grant entitled, Cooperative Agreement Leaking | 856,364 |
|-----------|--|---------|

DEPARTMENT OF DEFENSE STATE MEMORANDUM OF AGREEMENT

| | | |
|-----------|--|-----------|
| 2200-9717 | For the purposes of a federally funded grant entitled, Department of Defense State Memorandum of Agreement | 1,250,000 |
|-----------|--|-----------|

SUPERFUND BLOCK GRANT

| | | |
|-----------|--|---------|
| 2200-9724 | For the purposes of a federally funded grant entitled, Superfund Block Grant | 856,000 |
|-----------|--|---------|

BROWNFIELDS ASSESSMENT PROGRAM

| | | |
|-----------|---|---------|
| 2200-9728 | For the purposes of a federally funded grant entitled, Brownfields Assessment Program | 278,140 |
|-----------|---|---------|

BROWNFIELDS RESPONSE

| | | |
|-----------|---|-----------|
| 2200-9731 | For the purposes of a federally funded grant entitled, Brownfields Response | 1,074,291 |
|-----------|---|-----------|

PERFORMANCE PARTNERSHIP GRANT

| | | |
|-----------|--|------------|
| 2230-9702 | For the purposes of a federally funded grant entitled, Performance Partnership Grant | 15,185,962 |
|-----------|--|------------|

TECHNICAL ASSISTANCE AND TRAINING FOR DRINKING WATER

| | | |
|-----------|---|-------|
| 2240-9773 | For the purposes of a federally funded grant entitled, Technical Assistance and Training for Drinking Water | 4,084 |
|-----------|---|-------|

PUBLIC WATER SUPPLY SUPERVISION GRANT

| | | |
|-----------|--|--------|
| 2240-9777 | For the purposes of a federally funded grant entitled, Public Water Supply Supervision Grant | 12,586 |
|-----------|--|--------|

CLEAN AIR ACT SECTION 103

| | | |
|-----------|--|---------|
| 2250-9712 | For the purposes of a federally funded grant entitled, Clean Air Act Section 103 | 545,888 |
|-----------|--|---------|

AMBIENT AIR TOXICS PILOT PROJECT

| | | |
|-----------|---|--------|
| 2250-9716 | For the purposes of a federally funded grant entitled, Ambient Air Toxics Pilot Project | 63,323 |
|-----------|---|--------|

HOMELAND SECURITY CO-OP AGREEMENT

| | | |
|-----------|--|-----------|
| 2250-9726 | For the purposes of a federally funded grant entitled, Homeland Security Co-Op Agreement | 1,400,000 |
|-----------|--|-----------|

UNDERGROUND STORAGE TANK PROGRAM

| | | |
|-----------|---|---------|
| 2250-9732 | For the purposes of a federally funded grant entitled, Underground Storage Tank Program | 491,995 |
|-----------|---|---------|

MASSACHUSETTS CLEAN DIESEL

2250-9736 For the purposes of a federally funded grant entitled, Massachusetts Clean Diesel 236,091

AIRPORT LEAD AMBIENT

2250-9738 For the purposes of a federally funded grant entitled, Airport Lead Ambient 61,868

NEAR ROAD NUMBER 2 AMBIENT AIR MONITORING NETWORK

2250-9739 For the purposes of a federally funded grant entitled, Near Road Number 2 Ambient Air Monitoring Network 130,483

MA CLEAN DIESEL PROGRAM

2250-9741 For the purposes of a federally funded grant entitled, MA Clean Diesel Program 27,159

Retained Revenue 6,318,512

WETLANDS PERMITTING FEE RETAINED REVENUE

2200-0102 For the department of environmental protection, which may expend an amount not to exceed \$650,151 from revenues collected from fees for wetland permits; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 650,151

COMPLIANCE AND PERMITTING FEE RETAINED REVENUE

2200-0112 For the department of environmental protection, which may expend an amount not to exceed \$2,500,000 collected from permit and compliance fees for the sole purpose of ensuring sufficient staff for timely permit decisions and compliance assurance; provided, that if: (a) this item is abolished or reduced in fiscal year 2016; or (b) operational funding for the department falls below the level authorized in the general appropriation act for fiscal year 2015 excluding appropriations for earmarks and non recurring operating costs, the fee increase supporting this item shall terminate; and provided further, that for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 2,500,000

TOXICS USE RETAINED REVENUE

2210-0106 The department of environmental protection may expend for the administration and implementation of the Massachusetts Toxics Use Reduction Act under chapter 21I of the General Laws an amount not to exceed \$3,168,361 from the revenue collected from fees, penalties, grants 3,168,361

and tuition under said chapter 21I; provided, that not less than \$1,629,860 from this item shall be made available for the operation of the toxics use reduction institute program at the University of Massachusetts at Lowell; provided further, that the department shall enter into an interagency service agreement with the University of Massachusetts to make such funding available for this purpose; provided further, that not less than \$644,096 from this item shall be made available for toxics use reduction technical assistance and technology in accordance with said chapter 21I; provided further, that the department shall enter into an interagency service agreement with the executive office for energy and environmental affairs to make such funding available for this purpose; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system

| <i>Trust Spending</i> | 29,433,103 |
|--|-------------------|
| SPECIAL PROJECTS PERMIT/OVERSIGHT FUND | |
| 2200-0059 | 175,000 |
| WATER POLLUTION ABATEMENT DEPT. OF ENVIRONMENTAL PROTECTION | |
| 2200-0350 | 2,297,178 |
| OIL SPILL PERMITTING | |
| 2200-0647 | 1,000,000 |
| SPRINGFIELD MATERIALS RECYCLING FACILITY | |
| 2200-0884 | 100,000 |
| ENERGY DEMAND REDUCTION PROGRAM TRUST FUND | |
| 2200-2494 | 50,000 |
| USGEN OF NEW ENGLAND INC. | |
| 2200-2542 | 50,000 |
| BOSTON JUNK EXPENDABLE TRUST | |
| 2200-2673 | 25,000 |
| SUSTAINABLE MATERIALS RECOVERY PROGRAM EXPENDABLE TRUST | |
| 2200-2674 | 6,500,000 |
| MOTORS LIQUIDATING COMPANY FKA GENERAL MOTORS CORP | |

| | |
|--|-----------|
| 2200-2675 | 25,000 |
| NATURAL RESOURCE DAMAGES TRUST | |
| 2200-2676 | 4,000,000 |
| ADMINISTRATION OF FEDERAL FUNDS | |
| 2200-6001 | 4,482,307 |
| FEDERAL WATER POLLUTION ABATEMENT | |
| 2200-6007 | 2,466,108 |
| DRINKING WATER STATE REVOLVING FUND - ADMINISTRATION TRUST | |
| 2200-6008 | 5,179,400 |
| TEWKSBURY INDUSTRIES - SUPERIOR COURT CIVIL ACTION | |
| 2200-6010 | 100,000 |
| BEDFORD HARBOR EXPENDABLE TRUST | |
| 2200-6014 | 50,000 |
| ROUTE 3 NORTH DESIGN/BUILD EXPENDABLE TRUST | |
| 2200-6015 | 10,000 |
| GENERAL ELECTRIC EXPENDABLE TRUST | |
| 2200-6016 | 100,000 |
| TRONOX INCORPORATED EXPENDABLE TRUST | |
| 2200-6020 | 50,000 |
| KATRINA PROPERTIES, INC. | |
| 2200-6021 | 23,800 |
| CHILDREN S MUSEUM WHARF PARK EXPENDABLE TRUST | |
| 2200-6023 | 25,000 |
| STARMET DRUM REMOVAL | |
| 2200-6024 | 859,311 |
| 51 OLD FERRY ROAD TRUST | |
| 2200-6384 | 15,000 |
| GREEN CHEMISTRY EXPENDABLE TRUST | |

| | |
|--|-----------|
| 2200-6385 | 10,000 |
| SILRESIM SUPERFUND LOWELL CONSENT DECREE | |
| 2200-6431 | 1,300,000 |
| SILRESIM SUPERFUND LOWELL REPLACEMENT COSTS CONSENT DECREE | |
| 2200-6432 | 200,000 |
| CHARLES GEORGE TYNGSBOROUGH RESPONSE COSTS CONSENT DECREE | |
| 2200-6433 | 300,000 |
| FORT DEVENS EXPENDABLE TRUST | |
| 2200-9725 | 40,000 |

Department of Fish and Game

The mission of the Department of Fish and Game is to exercise stewardship responsibility over the Commonwealth's marine and freshwater fisheries, wildlife species, plants and natural communities as well as the habitats required to support these resources; to conserve and restore the state's rivers, streams, lakes, ponds, wild lands and coastal waters; and to ensure the responsible practice of hunting, trapping and fishing, both inland and marine.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Department of Fish and Game | 27,891 | 10,927 | 38,819 | 17,064 |

<http://www.mass.gov/eea/agencies/dfg/>

Budgetary Direct Appropriations **27,348,404**

DEPARTMENT OF FISH AND GAME ADMINISTRATION

| | | |
|-----------|---|---------|
| 2300-0100 | For the office of the commissioner; provided, that the commissioner's office shall assess and receive payments from the division of marine fisheries, the division of fisheries and wildlife, the office of fishing and boating access, the division of ecological restoration and all other programs under the control of the department of fish and game; provided further, that the purpose of those assessments shall be to cover appropriate administrative costs of the department, including but not limited to payroll, personnel, legal and other budgetary costs; and provided further, that the amount and contribution from each division or program shall be determined by the commissioner of fish and game | 911,458 |
|-----------|---|---------|

RIVERWAYS PROTECTION RESTORATION AND PUBLIC ACCESS PROMOTION

2300-0101 For the division of ecological restoration and riverways protection program and for the promotion of public access to rivers and wetland restoration, including grants to public and nonpublic entities; provided, that the positions funded in this item shall not be subject to chapter 31 of the General Laws 542,915

DIVISION OF FISHERIES AND WILDLIFE ADMINISTRATION

2310-0200 For the administration of the division of fisheries and wildlife, including the fisheries and wildlife board, the administration of game farms and wildlife restoration projects, wildlife research and management, administration of fish hatcheries, improvement and management of lakes, ponds and rivers, fish and wildlife restoration projects, the commonwealth's share of certain cooperative fishery and wildlife programs and certain programs reimbursable under the federal Aid to Fish and Wildlife Restoration Act; provided, that funds may be expended to supplement the natural heritage and endangered species program
Inland Fisheries and Game Fund ... 100% 15,268,483

NATURAL HERITAGE AND ENDANGERED SPECIES PROGRAM

2310-0300 For the operation of the natural heritage and endangered species program 154,500

HUNTER SAFETY PROGRAM

2310-0306 For the hunter safety training program
Inland Fisheries and Game Fund ... 100% 443,202

WILDLIFE HABITAT PURCHASE

2310-0316 For the purchase of land containing wildlife habitat and for the costs of the division of fisheries and wildlife directly related to the administration of the wildlands stamp program under sections 2A and 2C of chapter 131 of the General Laws
Inland Fisheries and Game Fund ... 100% 1,500,000

WATERFOWL MANAGEMENT PROGRAM

2310-0317 For the waterfowl management program established under section 11 of chapter 131 of the General Laws
Inland Fisheries and Game Fund ... 100% 65,000

FISHING AND BOATING ACCESS

2320-0100 For the office of fishing and boating access, including the maintenance, operation and improvements of public access land and water areas; provided, that positions funded in this item shall not be subject to chapter 31 of the General Laws 561,129

DIVISION OF MARINE FISHERIES ADMINISTRATION

2330-0100 For the operation of the division of marine fisheries, including a program of enhancement and development of marine recreational fishing and related programs and activities, marine research programs, a commercial fisheries program, a shellfish management program, including coastal area classification, mapping and technical assistance and the operation of the Newburyport shellfish purification plant; provided, that funds shall be 5,896,618

expended on a recreational fisheries program to be reimbursed by federal funds; and provided further, that the division shall continue to develop strategies to improve federal regulations governing the commercial fishing industry so as to promote sustainable fisheries

MARINE RECREATIONAL FISHERIES DEVELOPMENT AND ENHANCEMENT

| | | |
|-----------|---|---------|
| 2330-0120 | For the division of marine fisheries for a program of enhancement and development of marine recreational fishing and related programs and activities, including the cost of equipment, maintenance and staff and the maintenance and updating of data | 660,669 |
|-----------|---|---------|

SALTWATER SPORTFISH LICENSING

| | | |
|-----------|---|-----------|
| 2330-0300 | For the administration and operation of the saltwater fishing permit program, under section 17C of chapter 130 of the General Laws Marine Recreational Fisheries Develop Fund ... 100% | 1,344,430 |
|-----------|---|-----------|

| | |
|--------------------------------------|------------------|
| <i>Federal Grant Spending</i> | 7,161,015 |
|--------------------------------------|------------------|

USFWS EASTERN BROOK TROUT JOINT VENTURE AND FISH PASSAGE

| | | |
|-----------|---|--------|
| 2300-0115 | For the purposes of a federally funded grant entitled, USFWS Eastern Brook Trout Joint Venture and Fish Passage | 30,000 |
|-----------|---|--------|

NOAA COASTAL AND MARINE HABITAT RESTORATION PROJECT

| | | |
|-----------|--|---------|
| 2300-0118 | For the purposes of a federally funded grant entitled, NOAA Coastal and Marine Habitat Restoration Project | 106,068 |
|-----------|--|---------|

HURRICANE SANDY DISASTER RELIEF ACTIVITESFWS

| | | |
|-----------|--|-----------|
| 2300-0119 | For the purposes of a federally funded grant entitled, Hurricane Sandy Disaster Relief | 3,440,475 |
|-----------|--|-----------|

NATIONAL COASTAL WETLANDS CONSERVATION GRANT PROGRAM

| | | |
|-----------|---|-----------|
| 2300-0179 | For the purposes of a federally funded grant entitled, National Coastal Wetlands Conservation Grant Program | 1,000,000 |
|-----------|---|-----------|

CLEAN VESSEL

| | | |
|-----------|---|---------|
| 2330-9222 | For the purposes of a federally funded grant entitled, Clean Vessel | 936,232 |
|-----------|---|---------|

COMMERCIAL FISHERIES STATISTICS

| | | |
|-----------|--|---------|
| 2330-9712 | For the purposes of a federally funded grant entitled, Commercial Fisheries Statistics | 103,948 |
|-----------|--|---------|

BOATING INFRASTRUCTURE

| | | |
|-----------|---|---------|
| 2330-9725 | For the purposes of a federally funded grant entitled, Boating Infrastructure | 100,000 |
|-----------|---|---------|

INTERSTATE FISHERIES MANAGEMENT SUPPORT

2330-9730 For the purposes of a federally funded grant entitled, Interstate Fisheries Management Support 313,045

ATLANTIC COASTAL COOPERATIVE STATISTICS PROGRAM IMPLEMENTATION

2330-9732 For the purposes of a federally funded grant entitled, Atlantic Coastal Cooperative Statistics Program Implementation 20,000

MARINE FISHERIES INSTITUTE

2330-9736 For the purposes of a federally funded grant entitled, Marine Fisheries Institute 50,000

TURTLE DISENGAGEMENT

2330-9739 For the purposes of a federally funded grant entitled, Turtle Disengagement 550,000

MASSACHUSETTS FISHERIES ECONOMIC ASSISTANCE PROGRAM

2330-9741 For the purposes of a federally funded grant entitled, Massachusetts Fisheries Economic Assistance Program 300,000

AGE AND GROWTH PROJECT SEGMENT ONE

2330-9742 For the purposes of a federally funded grant entitled, Age and Growth Project Segment One 211,248

Retained Revenue **542,990**

MARINE RECREATIONAL FISHING FEE RETAINED REVENUE

2330-0121 The division of marine fisheries may expend for the sportfish restoration program an amount not to exceed \$217,989 from federal reimbursements related to sportfish restoration and from the sale of materials which promote marine recreational fishing 217,989

SHELLFISH PURIFICATION PLANT RR

2330-0150 For the operation and maintenance of the Newburyport shellfish purification plant; provided, that the division of marine fisheries may expend not more than \$75,000 from revenue collected from fees generated by operations 75,000

VENTLESS TRAP

2330-0199 For conducting surveys to monitor and forecast an abundance of commercially-important invertebrate species in commonwealth waters, including a ventless lobster trap employing the services of contracted commercial lobster fishing vessels in the commonwealth; provided, that the division of marine fisheries may expend not more than \$250,000 from revenue collected from fees generated by the sale of lobster permits 250,000

Trust Spending**3,766,451**

DIVISION OF ECOLOGICAL RESTORATION EXPENDABLE TRUST

2300-6007 71,796

HERITAGE AND SPECIES PROGRAM

2310-0301 1,083,611

FISHING AND BOATING ACCESS EXPENDABLE TRUST

2320-0102 200,783

MARINE MAMMALS, FISHERIES RESEARCH, AND CONSERVATION TRUST

2330-0101 2,410,261

Department of Public Utilities

The Department of Public Utilities is responsible for oversight of investor-owned electric power, natural gas and water utilities in the Commonwealth; developing alternatives to traditional regulation; monitoring service quality; and regulating safety in the transportation and gas pipeline areas. The mission of the Department is to ensure that utility consumers are provided with the most reliable service at the lowest possible cost; to protect the public safety from transportation and gas pipeline related accidents; to oversee the energy facilities siting process; and to ensure that residential ratepayers' rights are protected.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Department of Public Utilities | 12,850 | 6,704 | 19,554 | 18,564 |

<http://www.mass.gov/dpu>***Budgetary Direct Appropriations*** **10,475,053**

DEPARTMENT OF PUBLIC UTILITIES ADMINISTRATION

2100-0012 For the operation of the department of public utilities; provided, that notwithstanding the second sentence of the first paragraph of section 18 of chapter 25 of the General Laws, the assessments levied for fiscal year 2016 under said first paragraph shall be made at a rate sufficient to produce the amount expended from this item and the associated fringe benefits costs for personnel paid from this item 9,984,755

TRANSPORTATION OVERSIGHT DIVISION

2100-0013 For the operation of the transportation oversight division 400,035

STEAM DISTRIBUTION OVERSIGHT

| | | |
|-----------|--|--------|
| 2100-0016 | For the department of public utilities to regulate steam distribution companies; provided, that notwithstanding section 18A of chapter 25 of the General Laws, the assessments levied for fiscal year 2016 shall be made at a rate sufficient to produce the amount expended from this item and the associated fringe benefits costs for personnel paid from this item | 90,263 |
|-----------|--|--------|

Federal Grant Spending **1,235,666**

PIPELINE SECURITY

| | | |
|-----------|--|-----------|
| 7006-9002 | For the purposes of a federally funded grant entitled, Pipeline Security | 1,235,666 |
|-----------|--|-----------|

Retained Revenue **2,375,000**

ENERGY FACILITIES SITING BOARD RETAINED REVENUE

| | | |
|-----------|--|--------|
| 2100-0014 | The department of public utilities may expend for the operation of the energy facilities siting board an amount not to exceed \$75,000 from application fees collected in fiscal year 2016 and prior fiscal years from utility companies | 75,000 |
|-----------|--|--------|

UNIFIED CARRIER REGISTRATION RETAINED REVENUE

| | | |
|-----------|---|-----------|
| 2100-0015 | The department of public utilities may expend for the operation of the transportation oversight division an amount not to exceed \$2,300,000 from unified carrier registration fees collected in fiscal year 2016 and prior fiscal years from motor carrier companies | 2,300,000 |
|-----------|---|-----------|

Trust Spending **5,468,493**

GREEN COMMUNITIES ACT TRUST

| | | |
|-----------|--|---------|
| 2100-0076 | | 498,469 |
|-----------|--|---------|

DPU STORM TRUST FUND

| | | |
|-----------|--|---------|
| 2100-0218 | | 321,998 |
|-----------|--|---------|

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY TRUST FUND

| | | |
|-----------|--|-----------|
| 7006-0075 | | 4,648,025 |
|-----------|--|-----------|

Office of the Secretary of Energy and Environmental Affairs

The mission of the Office of the Secretary of Energy and Environmental Affairs is to develop and implement policies that safeguard public health from environmental threats; to preserve, protect and enhance the natural resources of the Commonwealth; and to ensure an adequate supply of energy that is reliable, affordable and clean.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Office of the Secretary of Energy and Environmental Affairs | 30,701 | 77,730 | 108,431 | 4,852 |

<http://www.mass.gov/eea/>

Budgetary Direct Appropriations **30,250,793**

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS ADMIN

2000-0100 For the operation of the office of the secretary of energy and environmental affairs 6,211,774

CLIMATE CHANGE ADAPTATION AND PREPAREDNESS

2000-0101 For the executive office of energy and environmental affairs to coordinate and implement strategies for climate change adaptation and preparedness, including but not limited to: (a) the resiliency of the commonwealth's transportation, energy and public health infrastructures; (b) built environments; (c) municipal assistance; (d) improved data collection and analysis; and (e) enhanced planning; provided, that the executive office may enter into interagency service agreements to facilitate and accomplish these efforts 300,000

ENERGY AND ENVIRONMENT IT COSTS

2000-1700 For the provision of information technology services within the executive office of energy and environmental affairs 12,509,486

ENVIRONMENTAL LAW ENFORCEMENT

2030-1000 For the operation of the office of environmental law enforcement 11,229,533

Federal Grant Spending **6,919,887**

IMPLEMENTING THE MASSACHUSETTS COASTAL ZONE MANAGEMENT PROGRAM

2000-0141 For the purposes of a federally funded grant entitled, Implementing the Massachusetts Coastal Zone Management Program 2,702,451

AQUATIC NUISANCE SPECIES MANAGEMENT PLAN

2000-0186 For the purposes of a federally funded grant entitled, Aquatic Nuisance Species Management Plan 10,445

MASSACHUSETTS BAYS ESTUARY PROGRAM

2000-0248 For the purposes of a federally funded grant entitled, Massachusetts Bays Estuary Program 624,338

BUZZARDS BAY ESTUARY PROGRAM

2000-9735 For the purposes of a federally funded grant entitled, Buzzards Bay Estuary Program 1,163,752

JOINT ENFORCEMENT AGREEMENT BETWEEN NOAA-OLE-FISHERIES

2030-0013 For the purposes of a federally funded grant entitled, Joint Enforcement Agreement Between NOAA-OLE-Fisheries 936,283

RECREATIONAL BOATING SAFETY PROGRAM

2030-9701 For the purposes of a federally funded grant entitled, Recreational Boating Safety Program 1,482,617

Intragovernmental Service Fund 1,509,234

CHARGEBACK FOR ENERGY AND ENVIRONMENT IT COSTS

2000-1701 For the cost of information technology services provided to agencies of the executive office of energy and environmental affairs
Intragovernmental Service Fund ... 100% 1,509,234

Retained Revenue 450,000

HANDLING CHARGE RETAINED REVENUE

2000-1011 For the office of environmental law enforcement which may expend revenues in an amount not to exceed \$80,000 from the administrative handling charge revenues received from electronic transactions processed through its online licensing and registration systems; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the office of environmental law enforcement may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 80,000

ENVIRONMENTAL LAW ENFORCEMENT PRIVATE DETAILS RETAINED REVENUE

2030-1004 The executive office of energy and environmental affairs may expend for private environmental police details, including administrative costs, an amount not to exceed \$370,000 from fees charged for the details; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 370,000

Trust Spending 69,301,153

UPPER CAPE WATER SUPPLY RESERVE TRUST

| | |
|--|------------|
| 2000-0105 | 52,500 |
| SEAFLOOR MAPPING EXPENDABLE TRUST | |
| 2000-0107 | 232,318 |
| REGIONAL GREENHOUSE GAS INITIATIVE AUCTION TRUST | |
| 2000-0113 | 67,147,421 |
| OCEAN RESOURCES AND WATERWAYS | |
| 2000-0115 | 121,730 |
| OFF-HIGHWAY VEHICLE PROGRAM | |
| 2000-0117 | 31,483 |
| MA TECH COLLABORATIVE RENEWABLE ENERGY | |
| 2000-2077 | 531,047 |
| MASSACHUSETTS BAY ENVIRONMENTAL TRUST FUND | |
| 2000-6051 | 1,184,653 |

State Reclamation Board

The mission of the State Reclamation Board is to control the population of mosquitoes and greenhead flies and also to prevent the spread of related diseases such as Eastern Equine Encephalitis (EEE) and West Nile Virus (WNV).

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| State Reclamation Board | 0 | 12,452 | 12,452 | 0 |

<http://www.mass.gov/eea/agencies/agr/pesticides/mosquito/>

| | |
|---|-------------------|
| <i>Trust Spending</i> | 12,452,337 |
| STATE RECLAMATION BOARD ADMINISTRATION | |
| 2520-0000 | 449,365 |
| CAPE COD MOSQUITO CONTROL PROJECT ASSESSMENTS | |
| 2520-0300 | 1,956,325 |

SUFFOLK COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS

2520-0900 287,662

CENTRAL MASSACHUSETTS MOSQUITO CONTROL PROJECT ASSESSMENTS

2520-1000 2,019,800

BERKSHIRE COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS

2520-1100 252,603

NORFOLK COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS

2520-1200 1,713,826

BRISTOL COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS

2520-1300 1,504,650

PLYMOUTH COUNTY MOSQUITO CONTROL PROJECT ASSESSMENTS

2520-1400 1,685,368

NORTHEAST MOSQUITO CONTROL PROJECT ASSESSMENTS AND WETLANDS

2520-1500 1,692,275

NORTH SHORE MOSQUITO CONTROL MAINTENANCE PROJECT

2520-1501 70,589

EAST MIDDLESEX MOSQUITO CONTROL PROJECT ASSESSMENTS

2520-1600 736,513

CAPE COD GREENHEAD FLY CONTROL PROJECT ASSESSMENTS

2520-2300 24,858

NORTH SHORE GREENHEAD FLY CONTROL PROJECT ASSESSMENTS

2520-2500 58,502

Health and Human Services

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Center for Health Information and Analysis | 32,890 | 1,731 | 34,621 | 36,335 |
| Department of Children and Families | 900,518 | 15,898 | 916,416 | 202,659 |
| Department of Developmental Services | 1,750,857 | 11,419 | 1,762,276 | 632,336 |
| Department of Elder Affairs | 3,546,752 | 35,358 | 3,582,110 | 1,646,390 |
| Department of Mental Health | 727,626 | 22,470 | 750,096 | 95,681 |
| Department of Public Health | 533,334 | 453,491 | 986,825 | 191,547 |
| Department of Transitional Assistance | 703,031 | 5,226 | 708,256 | 470,692 |
| Department of Veterans' Services | 91,988 | 13 | 92,002 | 705 |
| Department of Youth Services | 175,920 | 447 | 176,367 | 7,113 |
| Massachusetts Commission for the Blind | 21,866 | 12,157 | 34,023 | 3,871 |
| Massachusetts Commission for the Deaf and Hard of Hearing | 5,645 | 447 | 6,092 | 208 |
| Massachusetts Rehabilitation Commission | 46,832 | 118,292 | 165,124 | 3,677 |
| Office for Refugees and Immigrants | 363 | 19,992 | 20,355 | 0 |
| Office of the Secretary of Health and Human Services | 12,417,724 | 1,562,121 | 13,979,845 | 7,692,694 |
| Soldiers Home in Holyoke | 24,480 | 0 | 24,480 | 17,385 |
| Soldiers Home in Massachusetts | 30,139 | 18 | 30,158 | 14,971 |
| TOTAL | 21,009,966 | 2,259,080 | 23,269,046 | 11,016,263 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|--|----------------|----------------|----------------|--------------------|---------------------|
| Center for Health Information and Analysis | 81 | 94 | 146 | 189 | 189 |

| | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| Department of Children and Families | 3,154 | 3,124 | 3,272 | 3,480 | 3,489 |
| Department of Developmental Services | 6,247 | 6,118 | 6,120 | 6,118 | 6,190 |
| Department of Elder Affairs | 37 | 38 | 39 | 42 | 42 |
| Department of Mental Health | 2,937 | 3,062 | 3,142 | 3,357 | 3,218 |
| Department of Public Health | 2,290 | 2,280 | 2,361 | 2,456 | 2,342 |
| Department of Transitional Assistance | 1,531 | 1,569 | 1,573 | 1,674 | 1,639 |
| Department of Veterans' Services | 45 | 48 | 48 | 56 | 67 |
| Department of Youth Services | 859 | 885 | 857 | 889 | 895 |
| Massachusetts Commission for the Blind | 45 | 43 | 43 | 44 | 45 |
| Massachusetts Commission for the Deaf and Hard of Hearing | 47 | 47 | 47 | 49 | 48 |
| Massachusetts Rehabilitation Commission | 55 | 50 | 50 | 52 | 48 |
| Office of the Secretary of Health and Human Services | 1,035 | 1,107 | 1,161 | 1,216 | 1,209 |
| Soldiers Home in Holyoke | 314 | 313 | 300 | 334 | 334 |
| Soldiers Home in Massachusetts | 360 | 347 | 349 | 373 | 374 |
| TOTAL | 19,038 | 19,126 | 19,509 | 20,329 | 20,129 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Center for Health Information and Analysis

The mission of the Center for Health Information and Analysis (CHIA) is to be the agency of record for Massachusetts health care information, to responsibly steward sensitive and confidential data, and to objectively report reliable and meaningful information about the quality, affordability, utilization, access, and outcomes of the Massachusetts health care system.

The agency's vision is a transparent health care system where reliable information provides common ground for improvement and empowers people and organizations to make informed decisions. CHIA's work informs and connects policymakers, public and private payers and providers, employers, researchers, and the residents of Massachusetts.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Center for Health Information and Analysis | 32,890 | 1,731 | 34,621 | 36,335 |

<http://www.mass.gov/chia>

Budgetary Direct Appropriations **29,467,892**

CENTER FOR HEALTH INFORMATION AND ANALYSIS

4100-0060 For the operation of the center for health information and analysis established in chapter 12C of the General Laws; provided, that notwithstanding any general or special law to the contrary, the estimated expenses of the center shall be assessed in the manner prescribed by section 7 of said chapter 12C 29,467,892

Retained Revenue **3,422,552**

ALL PAYER CLAIMS DATABASE RETAINED REVENUE

4100-0061 For the center for health information and analysis, which may expend for the development, operations and maintenance of an all payer claims database, an amount not to exceed \$3,422,552 from amounts paid to the center for any and all fees paid for health data information and from any federal financial participation associated with the collection and administration of health care claims data; provided, that notwithstanding any general or special law to the contrary, and for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the center may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 3,422,552

Trust Spending **1,730,705**

HEALTH INSURANCE EXCHANGE RISK ADJUSTMENT PROJECT

| | |
|-----------|-----------|
| 4100-1085 | 1,730,705 |
|-----------|-----------|

Department of Children and Families

The Department of Children and Families (DCF) is the state's child welfare agency. DCF's mission is to protect children from abuse and neglect and, in partnership with families and communities, ensure children are able to grow and thrive in a safe environment. The agency's vision is that all children have the right to grow up in a nurturing home, free from abuse and neglect, with access to food, shelter, clothing, health care and education. The Department provides foster care to children and youth who have been removed from their home due to abuse, neglect, unsafe or dangerous conditions. Additionally, the Department provides adoptive services for children and youth in foster care.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------------|---|---|-----------------------------|---|
| Department of Children and Families | 900,518 | 15,898 | 916,416 | 202,659 |

<http://www.mass.gov/dcf>

Budgetary Direct Appropriations **896,008,269**

CLINICAL SUPPORT SERVICES AND OPERATIONS

| | | |
|-----------|---|------------|
| 4800-0015 | For central, regional and area office clinical support services, operations and administration; provided, that the associated expenses of employees whose AA and DD object class costs are paid from item 4800-1100 shall be paid from this item; provided further, that the commissioner of the department of children and families may transfer funds between items 4800-0030, 4800-0038, 4800-0040 and 4800-0041 as necessary, pursuant to an allocation plan, which shall detail by object class the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means 15 days prior to any such transfer; provided further, that not more than 5 per cent of any item shall be transferred in fiscal year 2016; provided further, that the commissioner may transfer funds from line item 4800-1100 into line item 4800-0015 for the purpose of maintaining appropriate staffing ratios; provided further, that the commissioner shall notify the house and senate committees on ways and means 15 days in advance of any such transfer; and provided further, that not more than 2 per cent of funds from line item 4800-1100 shall be transferred in fiscal year 2016 | 80,703,822 |
|-----------|---|------------|

FOSTER CARE REVIEW

| | | |
|-----------|---------------------------------|-----------|
| 4800-0025 | For foster care review services | 3,247,347 |
|-----------|---------------------------------|-----------|

DCF LOCAL AND REGIONAL MANAGEMENT OF SERVICES

| | | |
|-----------|---|-----------|
| 4800-0030 | For the continuation of local and regional coordination and management of services; provided, that flex services may be funded from this item | 6,000,000 |
|-----------|---|-----------|

SEXUAL ABUSE INTERVENTION NETWORK

| | | |
|-----------|---|---------|
| 4800-0036 | For a sexual abuse intervention network program to be administered in conjunction with the district attorneys | 698,740 |
|-----------|---|---------|

SERVICES FOR CHILDREN AND FAMILIES

| | | |
|-----------|--|-------------|
| 4800-0038 | For services to children and families including but not limited to permanency, stabilization, placement and congregate care; provided, that the department may contract with provider agencies for the coordination and management of services, including flex | 277,494,460 |
|-----------|--|-------------|

FAMILY SUPPORT AND STABILIZATION

| | | |
|-----------|--|------------|
| 4800-0040 | For family preservation and unification services | 44,610,551 |
|-----------|--|------------|

CONGREGATE CARE SERVICES

| | | |
|-----------|--|-------------|
| 4800-0041 | For congregate care services; provided, that funds may be expended from this item to provide intensive community-based services, including intensive in-home support and stabilization services, to children who would otherwise be placed in residential settings | 249,564,682 |
|-----------|--|-------------|

PLACEMENT SERVICES FOR JUVENILE OFFENDERS

| | | |
|-----------|---|---------|
| 4800-0151 | For a program to provide alternative overnight non-secure placements for status offenders and nonviolent delinquent youths up to the age of 18 in order to prevent the inappropriate use of juvenile cells in police stations for such offenders, in compliance with the federal Juvenile Justice and Delinquency Prevention Act of 1974, as amended; provided, that the programs which provide the alternative non-secure placements shall collaborate with the appropriate county sheriff's office to provide referrals of those offenders and delinquent youths to any programs within the sheriff's office designed to positively influence youths or reduce, if not altogether eliminate, juvenile crime | 504,388 |
|-----------|---|---------|

DCF FAMILY RESOURCE CENTERS

| | | |
|-----------|--|-----------|
| 4800-0200 | For the support and maintenance of family resource centers | 7,392,963 |
|-----------|--|-----------|

SOCIAL WORKERS FOR CASE MANAGEMENT

| | | |
|-----------|--|-------------|
| 4800-1100 | For the salaries and benefits of the department's social workers | 201,819,297 |
|-----------|--|-------------|

SUPPORT SERVICES FOR PEOPLE AT RISK OF DOMESTIC VIOLENCE

| | | |
|-----------|--|------------|
| 4800-1400 | For shelters and support services, including payroll costs, for people at risk of domestic violence and for the operation of the New Chardon Street homeless shelter | 23,972,020 |
|-----------|--|------------|

| | |
|--------------------------------------|-------------------|
| <i>Federal Grant Spending</i> | 15,803,580 |
|--------------------------------------|-------------------|

CHILDREN JUSTICE ACT

| | | |
|-----------|--|---------|
| 4800-0006 | For the purpose of a federal funded grant entitled, Children's Justice Act | 396,157 |
|-----------|--|---------|

FAMILY VIOLENCE PREVENTION AND SERVICES

4800-0007 For the purposes of a federally funded grant entitled, Family Violence Prevention and Services 1,891,861

INDEPENDENT LIVING PROGRAM - TITLE IV-E

4800-0009 For the purposes of a federally funded grant entitled, Independent Living Program - Title IV-E 2,852,884

PROMOTING SAFE AND STABLE FAMILIES PROGRAM TITLE IV-B SUBPART 2

4800-0013 For the purposes of a federally funded grant entitled, Promoting Safe and Stable Families Program Title IV-B Subpart 2 4,912,102

EDUCATIONAL AND TRAINING VOUCHER

4800-0084 For the purposes of a federally funded grant entitled, Educational and Training Voucher 914,417

ADOPTION INCENTIVES PAYMENTS

4800-0089 For the purposes of a federally funded grant entitled, Adoption Incentives Payments 9,126

CHILD WELFARE SERVICES - TITLE IV-B, SUBPART 1

4899-0001 For the purposes of a federally funded grant entitled, Child Welfare Services - Title IV-B, Subpart 1 3,712,761

NATIONAL CENTER FOR CHILD ABUSE AND NEGLECT

4899-0021 For the purposes of a federally funded grant entitled, National Center for Child Abuse and Neglect 474,273

MASSACHUSETTS CHILD TRAUMA PROJECT

4899-0024 For the purposes of a federally funded grant entitled, Massachusetts Child Trauma Project 640,000

Retained Revenue 4,510,154

ROCA RETAINED REVENUE FOR CITIES AND TOWNS

4800-0016 The department of children and families may expend for the operation of the transitional employment program an amount not to exceed \$2,000,000 from revenues collected for services provided by the participants; provided, that notwithstanding any general or special law to the contrary, the department may enter into a contract with Roca, Inc. to manage the transitional employment program and to provide services to participants from the aging-out population, parolees, probationers, youth service releasees or other community residents considered to have employment needs 2,000,000

CHILD WELFARE TRAINING INSTITUTE RETAINED REVENUE

| | | |
|-----------|--|-----------|
| 4800-0091 | The department of children and families may expend for the purpose of administering a child welfare professional development training institute an amount not to exceed \$2,510,154 from federal reimbursements received under Title IV-E of the Social Security Act; provided, that notwithstanding any general or special law to the contrary, for the purposes of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 2,510,154 |
|-----------|--|-----------|

| | |
|---|---------------|
| <i>Trust Spending</i> | 94,046 |
| <hr/> | |
| PRIVATE SCHOLARSHIP DONATIONS | |
| 4800-3110 | 20,000 |
| <hr/> | |
| NEW CHARDON STREET TEMPORARY HOME | |
| 4899-8102 | 24,046 |
| <hr/> | |
| CASEY FAMILY - CENTERED PRACTICE EXPENDABLE TRUST | |
| 4899-8104 | 50,000 |

Department of Developmental Services

The Department of Developmental Services is dedicated to creating, in partnership with others, innovative and genuine opportunities for individuals with intellectual disabilities to fully and meaningfully participate in, and contribute to, their communities as valued members.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------------|---|---|-----------------------------|---|
| Department of Developmental Services | 1,750,857 | 11,419 | 1,762,276 | 632,336 |

<http://www.mass.gov/eohhs/gov/departments/dds/>

| | | |
|---|---|------------|
| <i>Budgetary Direct Appropriations</i> | 1,750,857,415 | |
| <hr/> | | |
| DDS SERVICE COORDINATION AND ADMINISTRATION | | |
| 5911-1003 | For the service coordination and administration of the department of developmental services | 69,918,985 |
| <hr/> | | |
| TRANSPORTATION SERVICES | | |
| 5911-2000 | For transportation costs associated with community-based day and work programs; provided, that the department shall provide transportation on the | 18,996,018 |

basis of priority of need as determined by the department

COMMUNITY RESIDENTIAL SERVICES FOR DEVELOPMENTALLY DISABLED

| | | |
|-----------|---|---------------|
| 5920-2000 | For vendor-operated, community-based, residential adult services, including intensive individual supports; provided, that the commissioner of the department of developmental services shall transfer funds from this item to item 5920-2010, as necessary, pursuant to an allocation plan, which shall detail, by object class, the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means 15 days before the transfer; and provided further, that not more than \$5,000,000 shall be transferred from this item in fiscal year 2016 | 1,084,666,855 |
| | General Fund ... 98.43% | |
| | Community First Trust Fund ... 1.57% | |

STATE OPERATED RESIDENTIAL SERVICES

| | | |
|-----------|---|-------------|
| 5920-2010 | For state-operated, community-based, residential services for adults, including community-based health services | 214,737,045 |
|-----------|---|-------------|

COMMUNITY DAY AND WORK PROGRAMS

| | | |
|-----------|---|-------------|
| 5920-2025 | For community-based day and work programs and associated transportation costs for adults; provided, that the department shall provide transportation on the basis of priority of need as determined by the department | 173,509,830 |
|-----------|---|-------------|

COMMUNITY BASED EMPLOYMENT

| | | |
|-----------|--|-----------|
| 5920-2026 | For the support of individuals with disabilities transitioning from employment services offered at sheltered workshops to community-based employment or day support program services | 5,048,666 |
|-----------|--|-----------|

RESPITE FAMILY SUPPORTS FOR THE DEVELOPMENTALLY DISABLED

| | | |
|-----------|--|------------|
| 5920-3000 | For respite services and intensive family supports | 59,802,269 |
| | General Fund ... 79.32% | |
| | Community First Trust Fund ... 20.68% | |

AUTISM DIVISION

| | | |
|-----------|--|-----------|
| 5920-3010 | For support services for families with autistic children through the autism division | 5,585,431 |
|-----------|--|-----------|

TURNING 22 PROGRAM AND SERVICES

| | | |
|-----------|--|-----------|
| 5920-5000 | For services to clients of the department who turn 22 years of age during state fiscal year 2016 | 6,500,000 |
|-----------|--|-----------|

STATE FACILITIES FOR THE DEVELOPMENTALLY DISABLED

| | | |
|-----------|--|-------------|
| 5930-1000 | For the operation of facilities for individuals with intellectual disabilities; provided, that the department may allocate funds from this item to items 5920-2000, 5920-2010 and 5920-2025, as necessary, under allocation plans submitted to the house and senate committees on ways and means 30 days before any transfer for residential and day services for clients formerly receiving inpatient care at ICF/MRs | 112,092,315 |
|-----------|--|-------------|

Intragovernmental Service Fund **6,500,000**

CHARGEBACK FOR SPECIAL EDUCATION ALTERNATIVES

5948-0012 For the operation of a program providing alternatives to residential placements for children with intellectual disabilities, including the costs of intensive home-based supports provided for the purposes of item 7061-0012
Intragovernmental Service Fund ... 100% 6,500,000

Trust Spending **4,918,539**

TEMPLETON PARENTS GUARDIANS FRIENDS EXPENDABLE TRUST

5911-0001 29,388

DDS COMMISSIONER TRUST

5911-2001 4,889,151

Department of Elder Affairs

The Department of Elder Affairs promotes the independence and well-being of individuals, their families, and caregivers through the development and delivery of quality services; provides consumers with access to a full array of health and social support services in the settings of their choice; informs consumers about all their long term options, and elder protective and advocacy services; and encourages individuals across the lifespan to adopt behaviors that will lead to healthy aging.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Department of Elder Affairs | 3,546,752 | 35,358 | 3,582,110 | 1,646,390 |

<http://www.mass.gov/elders>

Budgetary Direct Appropriations **3,546,752,304**

MASSHEALTH SENIOR CARE

4000-0600 For health care services provided to MassHealth members who are seniors and for the operation of the senior care options (SCO) program under section 9D of chapter 118E of the General Laws; provided, that funds may be expended from this item for health care services provided to these recipients in prior fiscal years; provided further, that funds shall be expended for the "community choices" initiative; provided further, that no payment for special provider costs shall be made from this item without the prior written approval of the secretary of administration and finance; provided further, that SCO benefits shall not be reduced below the services provided in fiscal year 2015; 2,972,950,333

provided further, that notwithstanding any general or special law to the contrary, funds shall be expended from this item for the purpose of maintaining a personal needs allowance of up to \$72.80 per month for individuals residing in nursing homes and rest homes who are eligible for MassHealth, the Emergency Aid to Elders, Disabled and Children program or Supplemental Security Income; provided further, that funds may be expended from this item to implement the pre-admission counseling and assessment program under the third paragraph of section 9 of chapter 118E of the General Laws, which shall be implemented on a statewide basis through aging and disability resource consortia; provided further, that notwithstanding any general or special law to the contrary, for any nursing home or non-acute chronic disease hospital that provides kosher food to its residents, the executive office of elder affairs, in consultation with the center for health information and analysis, in recognition of the special innovative program status granted by the executive office of health and human services, shall continue to make the standard payment rates established in fiscal year 2006 to reflect the high dietary costs incurred in providing kosher food; and provided further, that notwithstanding any general or special law to the contrary, nursing facility rates effective October 1, 2015 may be developed using the costs of calendar year 2007
General Fund ... 99.9%
Community First Trust Fund ... 0.1%

MASSHEALTH NURSING HOME SUPPLEMENTAL RATES

| | | |
|-----------|--|-------------|
| 4000-0640 | For nursing facility Medicaid rates; provided, that notwithstanding any general or special law to the contrary, in fiscal year 2016 the center for health information and analysis shall establish nursing facility Medicaid rates that cumulatively total \$291,600,000 more than the annual payment rates established under the rates in effect as of June 30, 2002; provided further, that an amount for expenses related to the collection and administration of section 63 of chapter 118E of the General Laws shall be transferred to the executive office of health and human services; and provided further, that the payments made pursuant to this item shall be allocated in an amount sufficient to implement section 622 of chapter 151 of the acts of 1996 | 291,600,000 |
|-----------|--|-------------|

DEPARTMENT OF ELDER AFFAIRS ADMINISTRATION

| | | |
|-----------|--|-----------|
| 9110-0100 | For the operation of the executive office of elder affairs | 2,343,832 |
|-----------|--|-----------|

PRESCRIPTION ADVANTAGE

| | | |
|-----------|---|------------|
| 9110-1455 | For the costs of the drug insurance program under section 39 of chapter 19A of the General Laws; provided, that amounts received by the executive office of elder affairs' vendor as premium revenue for this program may be retained and expended by the vendor for the purposes of the program; provided further, that funds shall be expended for the operation of the pharmacy outreach program under section 4C of chapter 19A of the General Laws; provided further, that notwithstanding any general or special law to the contrary, unless otherwise prohibited by state or federal law, prescription drug coverage or benefits payable by the executive office of elder affairs and the entities with which it has contracted for administration of the subsidized catastrophic drug insurance program under said section 39 of said chapter 19A, shall be the payer of last resort for this program for eligible persons with regard to any other third-party prescription coverage or benefits available to the eligible persons; provided further, that the executive office shall seek to obtain maximum federal funding for discounts on prescription drugs available to the executive office and to prescription advantage enrollees; provided | 18,759,240 |
|-----------|---|------------|

further, that the executive office shall take steps for the coordination of benefits with the Medicare prescription drug benefit created under the federal Medicare Prescription Drug Improvement and Modernization Act of 2003 to ensure that Massachusetts residents take advantage of this benefit; provided further, that a person shall be eligible to enroll in the program at any time within a year after reaching age 65; and provided further, that the executive office shall allow those who meet the program eligibility criteria to enroll in the program at any time during the year

ELDER ENHANCED HOME CARE SERVICES PROGRAM

| | | |
|-----------|--|------------|
| 9110-1500 | For the provision of enhanced home care services, including case management to elders who meet the eligibility requirements of the home care program and who need services above the level customarily provided under the program to remain safely at home, including elders previously enrolled in the managed care in housing, enhanced community options and chronic care enhanced services programs; provided, that the secretary of elder affairs shall actively seek to obtain federal financial participation for all services provided to seniors who qualify for Medicaid benefits under the section 1915C waiver General Fund ... 98.62% Community First Trust Fund ... 1.38% | 70,255,327 |
|-----------|--|------------|

SUPPORTIVE SENIOR HOUSING PROGRAM

| | | |
|-----------|---|-----------|
| 9110-1604 | For the operation of the supportive senior housing program at state or federally assisted housing sites | 5,493,672 |
|-----------|---|-----------|

ELDER HOME CARE PURCHASED SERVICES

| | | |
|-----------|--|-------------|
| 9110-1630 | For the operation of the elder home care program, including contracts with aging service access points or other qualified entities for the home care program, health aides, home health and respite services, geriatric mental health services and other services provided to the elderly; provided, that a sliding fee shall be charged to qualified elders; provided further, that the secretary of elder affairs may waive collection of sliding fees in cases of extreme financial hardship; provided further, that not more than \$11,500,000 in revenues accrued from sliding fees shall be retained by the individual home care corporations without re-allocation by the executive office of elder affairs, and shall be expended for the purposes of the home care program, consistent with guidelines to be issued by the executive office; and provided further, that the secretary of elder affairs may transfer an amount not to exceed 3 per cent of the funds appropriated in this item to item 9110-1633 for case management services and the administration of the home care program General Fund ... 93.76% Community First Trust Fund ... 6.24% | 106,667,534 |
|-----------|--|-------------|

ELDER HOME CARE CASE MANAGEMENT AND ADMINISTRATION

| | | |
|-----------|---|------------|
| 9110-1633 | For the operation of the elder home care case management program, including contracts with aging service access points or other qualified entities for home care case management services and the administration of the home care corporations funded through item 9110-1630 and item 9110-1500; provided, that the contracts shall include the costs of administrative personnel, home care case managers, travel, rent and other costs deemed appropriate by the executive office of elder affairs; provided further, that no funds appropriated in this item shall be expended for the enhancement of management information systems; and provided further, that the secretary of elder affairs may transfer an amount not to exceed 3 per cent of the funds | 34,680,284 |
|-----------|---|------------|

appropriated to line item 9110-1630

ELDER PROTECTIVE SERVICES

| | | |
|-----------|--|------------|
| 9110-1636 | For the operation of the elder protective services program | 23,173,139 |
|-----------|--|------------|

ELDER CONGREGATE HOUSING PROGRAM

| | | |
|-----------|--|-----------|
| 9110-1660 | For congregate and shared housing services for the elderly | 2,154,626 |
|-----------|--|-----------|

ELDER HOMELESS PLACEMENT

| | | |
|-----------|---|---------|
| 9110-1700 | For residential assessment and placement programs for homeless elders | 186,000 |
|-----------|---|---------|

ELDER NUTRITION PROGRAM

| | | |
|-----------|---------------------------------|-----------|
| 9110-1900 | For the elder nutrition program | 7,253,316 |
|-----------|---------------------------------|-----------|

GRANTS TO COUNCILS ON AGING

| | | |
|-----------|--|------------|
| 9110-9002 | For grants to the councils on aging and for grants to or contracts with non-public entities which are consortia or associations of councils on aging | 11,235,000 |
|-----------|--|------------|

Federal Grant Spending **34,687,221**

OLDER AMERICANS ACT

| | | |
|-----------|--|-----------|
| 9110-1074 | For the purposes of a federally funded grant entitled, Older Americans Act | 8,992,181 |
|-----------|--|-----------|

TITLE IIIB SUPPORTIVE SERVICE

| | | |
|-----------|---|-----------|
| 9110-1076 | For the purposes of a federally funded grant entitled, Older Americans Act - Title IIIB | 1,190,451 |
|-----------|---|-----------|

NATIONAL FAMILY CAREGIVER SUPPORT PROGRAM

| | | |
|-----------|--|-----------|
| 9110-1077 | For the purposes of a federally funded grant entitled, National Family Caregiver Support Program | 3,700,000 |
|-----------|--|-----------|

HEALTH INFORMATION COUNSELING

| | | |
|-----------|--|---------|
| 9110-1095 | For the purposes of a federally funded grant entitled, Health Information Counseling | 275,755 |
|-----------|--|---------|

OLDER AMERICANS ACT

| | | |
|-----------|--|------------|
| 9110-1173 | For the purposes of a federally funded grant entitled, Older Americans Act | 13,383,620 |
|-----------|--|------------|

NUTRITION SERVICES INCENTIVE PROGRAM

| | | |
|-----------|---|-----------|
| 9110-1174 | For the purposes of a federally funded grant entitled, Nutrition Services Incentive Program | 4,885,300 |
|-----------|---|-----------|

COMMUNITY SERVICE EMPLOYMENT PROGRAM

9110-1178 For the purposes of a federally funded grant entitled, Community Service Employment Program 1,881,340

MA CHRONIC DISEASE SELF-MANAGEMENT EDUCATION PROGRAM

9110-1190 For the purposes of a federally funded grant entitled, MA Chronic Disease Self-Management Education Program 100,714

ENHANCED ALCOHOL AND DRUG RECOVERY OPTIONS COUNSELING PROGRAM

9110-1191 For the purposes of a federally funded grant entitled, Enhanced Alcohol and Drug Recovery Options Counseling Program 198,706

2013 MIPPA ADRC

9110-1194 For the purposes of a federally funded grant entitled, 2013 MIPPA ADRC 79,154

Trust Spending **670,342**

VETERANS INDEPENDENCE PLUS INITIATIVE TRUST FUND

9110-0093 670,342

Department of Mental Health

The Department of Mental Health (DMH), as the State Mental Health Authority, assures and provides access to services and supports to meet the mental health needs of individuals of all ages, enabling them to live, work and participate in their communities. The Department establishes standards to ensure effective and culturally competent care to promote recovery. The Department sets policy, promotes self-determination, protects human rights and supports mental health training and research. This critical mission is accomplished by working in partnership with other state agencies, individuals, families, providers and communities.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Department of Mental Health | 727,626 | 22,470 | 750,096 | 95,681 |

<http://www.mass.gov/dmh>

Budgetary Direct Appropriations **727,000,989**

DEPARTMENT OF MENTAL HEALTH ADMINISTRATION AND OPERATIONS

5011-0100 For the operation of the department of mental health 28,720,221

CHILD AND ADOLESCENT MENTAL HEALTH SERVICES

5042-5000 For child and adolescent services, including the costs of psychiatric and related services provided to children and adolescents determined to be medically ready for discharge from acute hospital units or mental health facilities and who are experiencing unnecessary delays in being discharged due to the lack of more appropriate settings; provided, that for the purpose of funding these services, the commissioner of mental health may allocate funds from the amount appropriated in this item to other departments within the executive office of health and human services 80,420,672

ADULT MENTAL HEALTH AND SUPPORT SERVICES

5046-0000 For adult mental health and support services; provided, that the department shall allocate funds in an amount not to exceed \$5,000,000 from item 5095-0015 to this item, as necessary, for community services for clients formerly receiving care at department facilities 370,816,250
 General Fund ... 96.43%
 Community First Trust Fund ... 3.57%

STATEWIDE HOMELESSNESS SUPPORT SERVICES

5046-2000 For homelessness services; provided, that \$2,000,000 shall be expended for a special initiative for mentally ill homeless individuals 22,134,979

EMERGENCY SERVICES AND MENTAL HEALTH CARE

5047-0001 For emergency service programs, community and facility services 24,258,428

FORENSIC SERVICES PROGRAM FOR MENTALLY ILL PERSONS

5055-0000 For forensic services provided by the department 9,183,473

INPATIENT FACILITIES AND COMMUNITY BASED MENTAL HEALTH

5095-0015 For the operation of hospital facilities and community-based mental health services; provided, that the department may allocate funds in an amount not to exceed \$5,000,000 from item 5095-0015 to item 5046-0000 for community services for clients formerly receiving inpatient care at the department facilities 191,466,966

Federal Grant Spending 2,852,525

PROJECT FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS

5012-9122 For the purposes of a federally funded grant entitled, Project for Assistance in Transition from Homelessness 1,558,000

TRANSITION AGE YOUTH AND YOUNG ADULT CARE

5012-9162 For the purposes of a federally funded grant entitled, Transition Age Youth & Young Adult Care 994,311

MISSION INTEGRATED RE-ENTRY AND PEER SUPPORT

5012-9170 For the purposes of a federally funded grant entitled, Mission Integrated Re-Entry and Peer Support 75,000

SHELTER PLUS CARE PROGRAM

5046-9102 For the purposes of a federally funded grant entitled, Shelter Plus Care Program 225,214

Retained Revenue **625,000**

CHOICE PROGRAM RETAINED REVENUE

5046-4000 For the department of mental health, which may expend not more than \$125,000 in revenue collected from occupancy fees charged to the tenants in the creative housing option in community environments, the CHOICE program, authorized by chapter 167 of the acts of 1987; provided, that all fees collected under that program shall be expended for the routine maintenance and repair of facilities in the CHOICE program 125,000

OCCUPANCY FEES RETAINED REVENUE

5095-1016 For the department of mental health, which may expend not more than \$500,000 in revenue collected from occupancy fees charged to the tenants of the state hospitals; provided, that all fees collected shall be expended to support the costs to sustain operations of the state hospital facilities; and provided further, that for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 500,000

Trust Spending **19,617,472**

MENTAL HEALTH INFORMATION SYSTEM TRUST

5011-2001 3,943,785

MMHC FACILITY RESERVE FUND TRUST

5095-2690 300,000

SOLOMON MENTAL HEALTH CENTER TRUST

5311-9101 137,119

CAPE COD AND ISLANDS MENTAL HEALTH AND RETARDATION CENTER

5535-2689 3,076,756

BROCKTON MULTI-SERVICE CENTER TRUST

5540-2689 2,332,720

DR JOHN C CORRIGAN, JR MENTAL HEALTH CENTER TRUST

5541-2689 2,957,850

RESEARCH AND TRAINING TRUST

5542-2689 25,161

MASSACHUSETTS MENTAL HEALTH CENTER TRUST

5651-2689 1,991,017

DR SOLOMON CARTER FULLER MENTAL HEALTH CENTER TRUST

5652-2689 3,678,093

LINDEMANN MENTAL HEALTH CENTER TRUST

5653-2689 572,648

QUINCY MENTAL HEALTH CENTER TRUST

5851-2689 602,323

Department of Public Health

The mission of the Massachusetts Department of Public Health is to prevent illness, injury, and premature death, to assure access to high quality public health and health care services, and to promote wellness and health equity for all people in the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Department of Public Health | 533,334 | 453,491 | 986,825 | 191,547 |

<http://www.mass.gov/dph>

Budgetary Direct Appropriations **440,854,323**

PUBLIC HEALTH CRITICAL OPERATIONS AND ESSENTIAL SERVICES

4510-0100 For the administration and operation of the department of public health 18,938,083

COMMUNITY HEALTH CENTER SERVICES

4510-0110 For community health center services 794,775

ENVIRONMENTAL HEALTH ASSESSMENT AND COMPLIANCE

4510-0600 For an environmental and community health hazards program, including control of radiation and nuclear hazards, consumer products protection, food and drugs and lead poisoning prevention under chapter 482 of the acts of 4,227,791

1993, lead-based paint inspections in day care facilities, inspection of radiological facilities, licensing of x-ray technologists and the administration of the bureau of environmental health assessment under chapter 111F of the General Laws; provided, that the department may expend from this item to monitor, survey and inspect nuclear power reactors, including those now licensed by the Nuclear Regulatory Commission

DIVISION OF HEALTH CARE QUALITY AND IMPROVEMENT

4510-0710 For the operation of the division of health care quality and improvement 10,683,173

BOARD OF REGISTRATION IN NURSING

4510-0721 For the operation and administration of the board of registration in nursing 1,017,723

BOARD OF REGISTRATION IN PHARMACY

4510-0722 For the operation and administration of the board of registration in pharmacy 1,292,013

BOARD OF REGISTRATION IN MEDICINE AND ACUPUNCTURE

4510-0723 For the operation and administration of the board of registration in medicine and acupuncture 1,133,722

HEALTH BOARDS OF REGISTRATION

4510-0725 For the operation and administration of certain health boards of registration, including the boards of registration in dentistry, nursing home administrators, physician assistants, perfusionists, genetic counselors and respiratory care 385,266

REGIONAL EMERGENCY MEDICAL SERVICES

4510-0790 For regional emergency medical services; provided, that the regional emergency medical services councils, designated under 105 CMR 170.101, shall remain the designated councils 731,959

SEXUAL ASSAULT NURSE EXAMINER (SANE) AND PEDIATRICSANE PROGRAM

4510-0810 For a statewide sexual assault nurse examiner program and pediatric sexual assault nurse examiner program for the care of victims of sexual assault; provided, that funds shall be expended to support children's advocacy centers; and provided further, that the program shall operate under specific statewide protocols and by an on-call system of nurse examiners 3,869,814

ALS REGISTRY

4510-3008 For the Argeo Paul Cellucci Amyotrophic Lateral Sclerosis Registry created under section 25A of chapter 111 of the General Laws 261,230

HIV/AIDS PREVENTION TREATMENT AND SERVICES

4512-0103 For human immunodeficiency virus and acquired immune deficiency syndrome services and programs and related services for persons affected by the associated conditions of viral hepatitis and sexually transmitted infections; provided, that particular attention shall be paid to direct funding proportionately to each of the demographic groups afflicted by HIV/AIDS and 29,911,301

associated conditions; and provided further, that no funds from this item shall be expended for disease research in fiscal year 2016

BUREAU OF SUBSTANCE ABUSE SERVICES

| | | |
|-----------|---|------------|
| 4512-0200 | For the operation of the bureau of substance abuse services | 90,424,903 |
|-----------|---|------------|

SUBSTANCE ABUSE STEP-DOWN RECOVERY SERVICES

| | | |
|-----------|--|-----------|
| 4512-0201 | For substance abuse step-down recovery services, otherwise known as level B beds and services, and other critical recovery services with severely reduced capacity | 4,800,000 |
|-----------|--|-----------|

SECURE TREATMENT FACILITIES FOR OPIATE ADDICTION

| | | |
|-----------|---|-----------|
| 4512-0202 | For jail diversion programs primarily for nonviolent offenders with OxyContin or heroin addiction to be procured by the department of public health; provided, that each program shall provide clinical assessment services to the respective courts, inpatient treatment for up to 90 days and ongoing case management services for up to one year; provided further, that individuals may be diverted to this or other programs by a district attorney in conjunction with the office of the commissioner of probation if: (a) there is reason to believe that the individual being diverted suffers from an addiction to OxyContin or heroin, or other substance use disorder; and (b) the diversion of an individual is clinically appropriate and consistent with established clinical and public safety criteria; provided further, that programs shall be established in separate counties in locations deemed suitable by the department of public health; provided further, that the department of public health shall coordinate operations with the sheriffs, the district attorneys, the office of the commissioner of probation and the department of correction; and provided further, that not more than \$500,000 shall be used to support the ongoing treatment needs of clients after 90 days for which there is no other payer | 2,000,000 |
|-----------|---|-----------|

SUBSTANCE ABUSE FAMILY INTERVENTION AND CARE PILOT

| | | |
|-----------|---|-----------|
| 4512-0203 | For family intervention and care management services programs, a young adult treatment program and early intervention services for individuals who are dependent on or addicted to alcohol, controlled substances or both alcohol and controlled substances | 1,500,000 |
|-----------|---|-----------|

NASAL NARCAN PILOT EXPANSION

| | | |
|-----------|--|-----------|
| 4512-0204 | For the purchase, administration, and training of first-responder and bystander naloxone distribution programs; provided, funds shall be expended to maintain funding for first responder naloxone grants and bystander distribution in communities with high incidence of overdose; provided further, that the commissioner of public health may transfer funds between this item and item 4512-0200, as necessary, under an allocation plan which shall detail the distribution of the funds to be transferred and which the commissioner shall file with the house and senate committees on ways and means 30 days before any such transfer; and provided further, that the department of public health shall submit a report to the house and senate committees on ways and means not later than October 1, 2015 on: (a) the communities receiving first responder grants; (b) the number of naloxone bystander program enrollments for each community; and (c) the amount of naloxone purchased and distributed | 1,000,000 |
|-----------|--|-----------|

SUBSTANCE ABUSE TREATMENT TRUST FUND

| | | |
|-----------|--|------------|
| 4512-0210 | For the capitalization of the substance abuse services fund created in section 137 of chapter 165 of the acts of 2014; provided, that \$10,000,000 shall be expended to increase the number of clients receiving substance abuse treatment through the bureau of substance abuse services; provided further, that in meeting the requirements of the preceding proviso, the bureau shall utilize a range of treatment settings including, but not limited to: (i) detoxification services; (ii) clinical stabilization services; (iii) residential treatment services; (iv) outpatient treatment services; (v) counseling; (vi) promoting primary care practitioner's access to available, trained and certified addiction specialists for consultation or referral; and (vii) educating primary care providers, including nurse practitioners and physician assistants, about addiction prevention and treatment and to encourage primary care physicians, nurse practitioners and physician assistants to screen for signs of substance abuse; provided further, that in determining the range of services to expand, the bureau shall select a range of treatment settings that prioritizes: (a) treatment methods that are evidence-based and cost effective; (b) ensuring substance abuse treatment access to historically underserved populations; and (c) availability of a continuum of services and care for clients entering substance abuse treatment at any level; provided further, that the commissioner of public health shall report quarterly to the executive office of administration and finance, the joint committee on mental health and substance abuse and the house and senate committees on ways and means on: (1) the way funds were spent in the previous quarter, including, but not limited to, an itemized accounting of the goods and services that were procured; (2) an accounting of substance abuse services provided by the fund, broken down by month and type of service, since 2011 through the current quarter; (3) the number of clients served, by month and type of service, by the goods and services procured in the previous quarter; (4) amounts expended by type of service for each month in the prior quarter; and (5) procurement and service goals for the subsequent quarter; and provided further, that one-half of the revenue received by the commonwealth under section 264 of chapter 165 of the acts of 2014 or \$5,000,000, whichever is less, shall be used to support this item | 10,000,000 |
|-----------|--|------------|

DENTAL HEALTH SERVICES

| | | |
|-----------|---|-----------|
| 4512-0500 | For the provision of dental health services in residential and community settings | 1,736,188 |
|-----------|---|-----------|

FAMILY HEALTH SERVICES

| | | |
|-----------|--|-----------|
| 4513-1000 | For the provision of family health services; provided, that funds shall be provided for comprehensive family planning services, including HIV counseling and testing, community-based health education and outreach services provided by agencies certified as comprehensive family planning agencies; and provided further, that funds may be expended for the Massachusetts birth defects monitoring program | 5,024,931 |
|-----------|--|-----------|

WOMEN INFANTS AND CHILDREN'S NUTRITIONAL SERVICES

| | | |
|-----------|--|------------|
| 4513-1002 | For Women, Infants and Children (WIC) nutrition services in addition to funds received under the federal nutrition program; provided, that funds from this item shall supplement federal funds to enable federally eligible women, infants and children to be served through the WIC program | 12,536,830 |
|-----------|--|------------|

EARLY INTERVENTION SERVICES

| | | |
|-----------|--|------------|
| 4513-1020 | For the early intervention program; provided, that the department shall make all reasonable efforts to secure third party and Medicaid reimbursements for the services funded in this item; provided further, that funds from this item may be expended to provide respite services to families of children enrolled in early intervention programs who have complex care requirements, multiple disabilities and extensive medical and health needs; provided further, that priority shall be given to low and moderate income families; provided further, that no claim for reimbursement made on behalf of an uninsured person shall be paid from this item until the program receives notice of a denial of eligibility for the MassHealth program from the executive office of health and human services; provided further, that MassHealth shall cover the costs incurred for the transportation of MassHealth members who participate in the early intervention program; provided further, that nothing in this item shall give rise to or shall be construed as giving rise to enforceable legal rights to any such services or an enforceable entitlement to the early intervention services funded in this item; and provided further, that these funds may be used to pay for current and prior year claims | 27,600,167 |
|-----------|--|------------|

NEWBORN HEARING SCREENING PROGRAM

| | | |
|-----------|--|--------|
| 4513-1023 | For the operation of the newborn hearing screening program | 81,226 |
|-----------|--|--------|

SUICIDE PREVENTION AND INTERVENTION PROGRAM

| | | |
|-----------|--|-----------|
| 4513-1026 | For the provision of statewide and community-based suicide prevention, intervention, post-intervention and surveillance activities | 3,953,741 |
|-----------|--|-----------|

SERVICES TO SURVIVORS OF HOMICIDE VICTIMS

| | | |
|-----------|--|---------|
| 4513-1098 | For the provision of statewide support services for survivors of homicide victims, including outreach services, burial assistance, grief counseling and other support services; provided, that funds shall be expended as grants in the aggregate amount of \$150,000 to the Louis D. Brown Peace Institute, a community-based support organization dedicated to serving families and communities impacted by violence | 150,000 |
|-----------|--|---------|

HEALTH PROMOTION AND DISEASE PREVENTION

| | | |
|-----------|--|-----------|
| 4513-1111 | For the promotion of health and disease prevention | 3,437,386 |
|-----------|--|-----------|

DOMESTIC VIOLENCE AND SEXUAL ASSAULT PREVENTION AND TREATMENT

| | | |
|-----------|--|-----------|
| 4513-1130 | For domestic violence and sexual assault treatment and prevention programs | 5,760,068 |
|-----------|--|-----------|

STATE LABORATORY AND COMMUNICABLE DISEASE CONTROL SERVICES

| | | |
|-----------|--|------------|
| 4516-1000 | For the administration of state laboratory and communicable disease control services | 12,848,230 |
|-----------|--|------------|

MATCHING FUNDS FOR A FEDERAL EMERGENCY PREPAREDNESS GRANT

| | | |
|-----------|--|-----------|
| 4516-1010 | For state matching funds required by the federal Pandemic and All-Hazards Preparedness Act | 1,955,811 |
|-----------|--|-----------|

TEENAGE PREGNANCY PREVENTION SERVICES

| | | |
|-----------|---|-----------|
| 4530-9000 | For teenage pregnancy prevention services | 2,561,962 |
|-----------|---|-----------|

INFECTION PREVENTION PROGRAM

4570-1502 For a statewide infection prevention and control program 286,253

UNIVERSAL IMMUNIZATION PROGRAM

4580-1000 For the operation of the universal immunization program; provided, that all costs related to childhood vaccines shall be paid for through the Vaccine Purchase Trust Fund established under section 24N of chapter 111 of the General Laws 2,220,284

SCHOOL-BASED HEALTH PROGRAMS

4590-0250 For school health services and school-based health centers in schools 12,285,974

SMOKING PREVENTION AND CESSATION PROGRAMS

4590-0300 For smoking prevention and cessation programs 3,868,096

PUBLIC HEALTH HOSPITALS

4590-0915 For the maintenance and operation of Tewksbury hospital, Massachusetts hospital school, Lemuel Shattuck hospital and the hospital bureau, including the state office of pharmacy services; provided, that reimbursements received for medical services provided at the Lemuel Shattuck hospital to inmates of county correctional facilities not managed by private health care vendors shall be credited to item 4590-0903 of section 2B; and provided further, that notwithstanding any general or special law to the contrary, the department shall seek to obtain federal financial participation for care provided to inmates of the department of correction and of county correctional facilities who are treated at the public health hospitals 154,536,237

PEDIATRIC PALLIATIVE CARE

4590-1503 For the pediatric palliative care program established in section 24K of chapter 111 of the General Laws 1,554,739

VIOLENCE PREVENTION GRANTS

4590-1506 For a competitive grant program to be administered by the department of public health to support the establishment of a comprehensive youth violence prevention program 1,334,449

YOUTH AT-RISK MATCHING GRANTS

4590-1507 For matching grants to the Massachusetts Alliance of Boys & Girls Clubs, the Alliance of Massachusetts YMCAs and YWCA organizations, nonprofit community centers and youth development programs 4,150,000

Federal Grant Spending **287,007,857**

PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT

| | | |
|-----------|--|-----------|
| 4500-1001 | For the purposes of a federally funded grant entitled, Preventive Health and Health Services Block Grant | 4,352,084 |
|-----------|--|-----------|

STRENGTHENING PUBLIC HEALTH INFRASTRUCTURE

| | | |
|-----------|---|---------|
| 4500-1025 | For the purposes of a federally funded grant entitled, Strengthening Public Health Infrastructure | 395,570 |
|-----------|---|---------|

MASS RAPE PREVENTION AND EDUCATION PROGRAM

| | | |
|-----------|---|---------|
| 4500-1056 | For the purposes of a federally funded grant entitled, Mass Rape Prevention and Education Program | 566,346 |
|-----------|---|---------|

PROPOSAL UPON THE INFRASTRUCTURE OF MA DPH

| | | |
|-----------|--|---------|
| 4500-1067 | For the purposes of a federally funded grant entitled, MA Partnership to Improve Minority Health | 155,987 |
|-----------|--|---------|

MATERNAL AND CHILD HEALTH SERVICES

| | | |
|-----------|---|------------|
| 4500-2000 | For the purposes of a federally funded grant entitled, Maternal and Child Health Services | 11,207,259 |
|-----------|---|------------|

COOPERATIVE HEALTH STATISTICS SYSTEM

| | | |
|-----------|---|---------|
| 4502-1012 | For the purposes of a federally funded grant entitled, Cooperative Health Statistics System | 990,780 |
|-----------|---|---------|

STATE LOAN REPAYMENT

| | | |
|-----------|---|---------|
| 4510-0107 | For the purposes of a federally funded grant entitled, State Loan Repayment | 166,075 |
|-----------|---|---------|

OFFICE OF RURAL HEALTH

| | | |
|-----------|---|---------|
| 4510-0113 | For the purposes of a federally funded grant entitled, Office of Rural Health | 206,134 |
|-----------|---|---------|

STATE PRIMARY CARE OFFICES

| | | |
|-----------|---|---------|
| 4510-0114 | For the purposes of a federally funded grant entitled, State Primary Care Offices | 247,868 |
|-----------|---|---------|

RURAL HOSPITAL FLEXIBILITY PROGRAM

| | | |
|-----------|---|---------|
| 4510-0119 | For the purposes of a federally funded grant entitled, Rural Hospital Flexibility Program | 344,816 |
|-----------|---|---------|

SMALL RURAL HOSPITAL IMPROVEMENT GRANT

| | | |
|-----------|---|--------|
| 4510-0219 | For the purposes of a federally funded grant entitled, Small Rural Hospital Improvement Grant | 79,596 |
|-----------|---|--------|

GRANTS TO STATES TO SUPPORT ORAL HEALTH

| | | |
|-----------|--|---------|
| 4510-0222 | For the purposes of a federally funded grant entitled, Grants to States to Support Oral Health | 514,611 |
|-----------|--|---------|

MEDICARE AND MEDICAID SURVEY AND CERTIFICATION GRANT

4510-0400 For the purposes of a federally funded grant entitled, Medicare and Medicaid Survey and Certification Grant 9,573,003

HOSPITAL PREPARDNESS PROGRAMS

4510-0404 For the purposes of a federally funded grant entitled, Hospital Preparedness Programs 4,331,889

CLINICAL LABORATORY IMPROVEMENT

4510-0500 For the purposes of a federally funded grant entitled, Clinical Laboratory Improvement 371,567

NUCLEAR REGULATORY COMMISSION SECURITY INSPECTIONS

4510-0609 For the purposes of a federally funded grant entitled, Nuclear Regulatory Commission Security Inspections 5,000

DRUG CONTROL PROGRAM WITHIN MDPH

4510-0617 For the purposes of a federally funded grant entitled, Drug Control Program Within DPH 165,000

FDA INSPECTION OF FOOD ESTABLISHMENTS

4510-0619 For the purposes of a federally funded grant entitled, FDA Inspection of Food Establishments 603,335

FOOD PROTECTION RAPID RESPONSE TEAM

4510-0639 For the purposes of a federally funded grant entitled, Food Protection Rapid Response Team 348,992

HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM

4510-0643 For the purposes of a federally funded grant entitled, Harold Rogers Prescription Drug Monitoring Program 124,322

PRESCRIPTION DRUG MONITORING PROGRAM TECHNOLOGY ENHANCEMENTS

4510-0644 For the purposes of a federally funded grant entitled, Prescription Drug Monitoring Program Technology Enhancements 190,723

SEXUAL ASSAULT FORENSIC EXAMINATION TELEMEDICINE CENTER

4510-0812 For the purposes of a federally funded grant entitled, Sexual Assault Forensic Examination Telemedicine Center 1,590,606

MAMMOGRAPHY QUALITY STANDARDS ACT

4510-9014 For the purposes of a federally funded grant entitled, Mammography Quality Standards Act 258,518

INDOOR RADON DEVELOPMENT PROGRAM

| | | |
|---|---|-----------|
| 4510-9048 | For the purposes of a federally funded grant entitled, Indoor Radon Development Program | 169,632 |
| BEACH MONITORING | | |
| 4510-9053 | For the purposes of a federally funded grant entitled, Beach Monitoring | 292,863 |
| STATE AND NATIONAL ENVIRONMENT MAINTENANCE AND ENHANCEMENT | | |
| 4510-9059 | For the purposes of a federally funded grant entitled, State and National Environment Maintenance and Enhancement | 1,116,505 |
| DEVELOPMENT AND IMPLEMENTATION OF BRACE IN MA | | |
| 4510-9060 | For the purposes of a federally funded grant entitled, Building Resilience Against Climate Effects in Mass | 310,188 |
| ENHANCED MFRPS CAPACITY ENV SAMPLING | | |
| 4510-9064 | For the purposes of a federally funded grant entitled, Manufactured Food Regulatory Program | 374,954 |
| REDUCE ENVIRONMENTAL EXPOSURE | | |
| 4510-9065 | For the purposes of a federally funded grant entitled, Reduce Environmental Exposure | 433,906 |
| SEXUALLY TRANSMITTED DISEASE CONTROL | | |
| 4512-0100 | For the purposes of a federally funded grant entitled, Sexually Transmitted Disease Control | 1,787,573 |
| MASS APP FOR STD SURVEILLANCE NETWORK PARTS A AND B | | |
| 4512-0104 | For the purposes of a federally funded grant entitled, Mass App for STD Surveillance Network Parts A and B | 752,991 |
| ENHANCING IMMUNIZATION SYSTEMS AND INFRASTRUCTURE IMPROVEMENTS | | |
| 4512-0177 | For the purposes of a federally funded grant entitled, Enhancing Immunization Systems and Infrastructure Improvements | 173,079 |
| IMMUNIZATION AND VACCINES FOR CHILDREN GRANT | | |
| 4512-0179 | For the purposes of a federally funded grant entitled, Immunization and Vaccines for Children Grant | 6,221,734 |
| EPIDEMIOLOGY AND LABORATORY FOR INFECTIOUS DISEASE | | |
| 4512-0186 | For the purposes of a federally funded grant entitled, Epidemiology and Laboratory for Infectious Disease | 1,378,336 |
| PREVENTION AND PUBLIC HEALTH FUNDS IMMUNIZATION 2012 | | |
| 4512-0187 | For the purposes of a federally funded grant entitled, Prevention and Public | 619,746 |

Health Funds Immunization 2012**ELC NON PPHF**

| | | |
|-----------|--|---------|
| 4512-0189 | For the purposes of a federally funded grant entitled, Epidemiology and Laboratory Capacity Program Non PPHF | 100,969 |
|-----------|--|---------|

PPHF INCREASING HPV VACCINATION COVERAGE RATES

| | | |
|-----------|---|---------|
| 4512-0190 | For the purposes of a federally funded grant entitled, PPHF Increasing HPV Vaccination Coverage Rates | 441,938 |
|-----------|---|---------|

BUILD ENHANCE EPIDEMIOLOGY LAB HEALTH INFO SYS CAP MASS

| | | |
|-----------|--|-----------|
| 4512-0195 | For the purposes of a federally funded grant entitled, Build Enhance Epidemiology Lab Health | 1,049,718 |
|-----------|--|-----------|

STATE OUTCOMES, MEASUREMENT, AND MANAGEMENT SYSTEM

| | | |
|-----------|---|--------|
| 4512-9065 | For the purposes of a federally funded grant entitled, State Outcomes, Measurement, and Management System | 19,059 |
|-----------|---|--------|

SUBSTANCE ABUSE PREVENTION AND TREATMENT BLOCK GRANT

| | | |
|-----------|---|------------|
| 4512-9069 | For the purposes of a federally funded grant entitled, Substance Abuse Prevention and Treatment Block Grant | 47,160,685 |
|-----------|---|------------|

MASSACHUSETTS ACCESS TO RECOVERY PROGRAM

| | | |
|-----------|---|---------|
| 4512-9072 | For the purposes of a federally funded grant entitled, Massachusetts Access to Recovery Program | 865,075 |
|-----------|---|---------|

DRUG COURT DISCRETIONARY GRANT

| | | |
|-----------|---|---------|
| 4512-9075 | For the purposes of a federally funded grant entitled, Drug Court Discretionary Grant | 667,107 |
|-----------|---|---------|

STATE PREVENTION FRAMEWORK GRANT

| | | |
|-----------|---|-----------|
| 4512-9076 | For the purposes of a federally funded grant entitled, State Prevention Framework Grant | 1,468,695 |
|-----------|---|-----------|

STATE ADOLESCENT TREATMENT ENHANCEMENT AND DISSEMINATION

| | | |
|-----------|---|-----------|
| 4512-9078 | For the purposes of a federally funded grant entitled, State Adolescent Treatment Enhancement and Dissemination | 1,194,879 |
|-----------|---|-----------|

MISSION FORWARD

| | | |
|-----------|--|---------|
| 4512-9079 | For the purposes of a federally funded grant entitled, Mission Forward | 353,872 |
|-----------|--|---------|

ENHANCE MA SUPPORT SERVICES

| | | |
|-----------|--|---------|
| 4512-9080 | For the purposes of a federally funded grant entitled, Cooperative Agreement to Benefit Homeless Individuals | 922,616 |
|-----------|--|---------|

PROMOTING SAFE AND STABLE FAMILIES

4512-9081 For the purposes of a federally funded grant entitled, Promoting Safe and Stable Families Program 193,362

MASS FAMILY RECOVERY PROJECT SOUTHEAST

4512-9082 For the purposes of a federally funded grant entitled, Mass Family Recovery Project Southeast 866,004

MCH RESEARCH

4512-9083 For the purposes of a federally funded grant entitled, MCH Research 83,357

UNIFORM ALCOHOL AND DRUG ABUSE DATA

4512-9426 For the purposes of a federally funded grant entitled, Uniform Alcohol and Drug Abuse Data 164,226

HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS PROGRAM

4513-0111 For the purposes of a federally funded grant entitled, Housing Opportunities for People with AIDS Program 197,288

MASS IMPLEMENTATION OF ESSENTIALS FOR CHILDHOOD

4513-1225 For the purposes of a federally funded grant entitled, Mass Implementation of Essentials for Childhood 176,600

NUTRITIONAL STATUS OF WOMEN, INFANTS AND CHILDREN

4513-9007 For the purposes of a federally funded grant entitled, Nutritional Status of Women, Infants and Children 87,946,340

COMPREHENSIVE HIV PREVENTION PROJECT FOR HEALTH DEPARTMENTS

4513-9018 For the purposes of a federally funded grant entitled, Comprehensive HIV Prevention Project for Health Departments 5,470,202

INFANTS AND TODDLERS WITH DISABILITIES

4513-9021 For the purposes of a federally funded grant entitled, Infants and Toddlers with Disabilities 10,443,691

MASSACHUSETTS HIV AND AIDS NATIONAL BEHAVIORAL SURVEILLANCE

4513-9023 For the purposes of a federally funded grant entitled, Massachusetts HIV and AIDS National Behavioral Surveillance 489,308

MASS CARE - COMMUNITY AIDS RESOURCE

4513-9027 For the purposes of a federally funded grant entitled, Mass Care - Community Aids Resource 567,238

PLANNING A COMPREHENSIVE PRIMARY CARE

4513-9030 For the purposes of a federally funded grant entitled, Planning a Comprehensive Primary Care 103,206

RYAN WHITE CARE ACT

4513-9037 For the purposes of a federally funded grant entitled, Ryan White Care Act 19,595,838

SHELTER PLUS CARE - WORCESTER

4513-9038 For the purposes of a federally funded grant entitled, Shelter Plus Care - Worcester 302,712

HIV AND AIDS SURVEILLANCE

4513-9040 For the purposes of a federally funded grant entitled, HIV and AIDS Surveillance 1,169,671

HIT CAPACITY BUILDING INITIATIVE - AIDS DRUG ASSISTANCE

4513-9041 For the purposes of a federally funded grant entitled, Hit Capacity Building Initiative - AIDS Drug Assistance 100,000

SYSTEMS LINKAGES AND ACCESS TO CARE FOR POPULATION HIV

4513-9042 For the purposes of a federally funded grant entitled, Systems Linkages and Access to Care for Population HIV 964,167

MASS IMPACT

4513-9043 For the purposes of a federally funded grant entitled, Mass IMPACT 773,121

RURAL DOMESTIC VIOLENCE AND CHILD VICTIMIZATION PROJECT

4513-9051 For the purposes of a federally funded grant entitled, Rural Domestic Violence and Child Victimization Project 335,000

EARLY CHILDHOOD COMPREHENSIVE SYSTEMS

4513-9076 For the purposes of a federally funded grant entitled, Early Childhood Comprehensive Systems 170,792

EMERGENCY MEDICAL SERVICES FOR CHILDREN

4513-9077 For the purposes of a federally funded grant entitled, Emergency Medical Services for Children 134,420

PREGNANCY RISK ASSESSMENT MONITORING SYSTEM

4513-9085 For the purposes of a federally funded grant entitled, Pregnancy Risk Assessment Monitoring System 141,194

ADDRESSING ASTHMA HEALTH FROM A PUBLIC HEALTH PERSPECTIVE

4513-9092 For the purposes of a federally funded grant entitled, Addressing Asthma Health from a Public Health Perspective 286,859

MASS LAUNCH

4513-9093 For the purposes of a federally funded grant entitled, Mass Launch 488,678

OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL

4513-9097 For the purposes of a federally funded grant entitled, Office of Healthy Homes and Lead Hazard Control 71,285

MATERNAL INFANT AND EARLY CHILDHOOD HOME VISITING - ACA

4513-9098 For the purposes of a federally funded grant entitled, Maternal Infant and Early Childhood Home Visiting - ACA 9,170,815

SURVEILLANCE ON CONGENITAL DEFECTS

4513-9100 For the purposes of a federally funded grant entitled, Surveillance On Congenital Defects 503,906

MASS CENTER FOR BIRTH DEFECTS RESEARCH AND PREVENTION

4513-9101 For the purposes of a federally funded grant entitled, Mass Center for Birth Defects Research and Prevention 685,238

MATERNAL INFANT AND EARLY CHILDHOOD HOME VISITING PROGRAM

4513-9103 For the purposes of a federally funded grant entitled, Maternal Infant and Early Childhood Home Visiting Program 1,367,539

UNIVERSAL NEWBORN HEARING SCREENING

4513-9104 For the purposes of a federally funded grant entitled, Universal Newborn Hearing Screening 259,000

EARLY HEARING DETECTION AND INTERVENTION

4513-9105 For the purposes of a federally funded grant entitled, Early Hearing Detection 172,087

2010 WOMEN, INFANTS AND CHILDREN SPECIAL PROJECT

4514-1008 For the purposes of a federally funded grant entitled, 2010 Women, Infants and Children Special Project 42,295

WOMEN INFANTS AND CHILDREN

4514-1012 For the purposes of a federally funded grant entitled, EBT Grant 1,891,666

TUBERCULOSIS CONTROL PROJECT

4515-0115 For the purposes of a federally funded grant entitled, Tuberculosis Control Project 2,228,848

STRENGTHENING SURVEILLANCE FOR INFECTIOUS DISEASE

4515-0204 For the purposes of a federally funded grant entitled, Strengthening Surveillance for Infectious Disease 83,334

HIV TRAINING THROUGH PREVENTION TRAINING

4515-0205 For the purposes of a federally funded grant entitled, HIV Training Through Prevention Training 23,704

SYLVIE RATELLE PTC STD HIV PREVENTION

4515-0208 For the purposes of a federally funded grant entitled, Sylvie Ratelle PTC STD HIV Prevention 542,148

ADULT VIRAL HEPATITIS PREVENTION

4515-1124 For the purposes of a federally funded grant entitled, Adult Viral Hepatitis Prevention 659,352

PUBLIC HEALTH EMERGENCY PREPAREDNESS AND RESPONSE

4516-1021 For the purposes of a federally funded grant entitled, Public Health Emergency Preparedness & Response 13,458,412

ACCREDITATION FOR STATE FOOD TESTING LABORATORIES

4516-1034 For the purposes of a federally funded grant entitled, Accreditation for State Food Testing Laboratories 225,158

TECHNOLOGY DATA AND MASSACHUSETTS BIRTH AND INFANT DEATH FILE

4518-0505 For the purposes of a federally funded grant entitled, Technology Data and Massachusetts Birth and Infant Death File 75,595

NATIONAL VIOLENT DEATH REPORTING SYSTEM

4518-0514 For the purposes of a federally funded grant entitled, National Violent Death Reporting System 237,364

PUBLIC HEALTH INJURY SURVEILLANCE AND PREVENTION

4518-0534 For the purposes of a federally funded grant entitled, Public Health Injury Surveillance and Prevention 839,128

PROCUREMENT OF INFORMATION FOR THE NATIONAL DEATH INDEX

4518-1000 For the purposes of a federally funded grant entitled, Procurement of Information for the National Death Index 195,000

MASSACHUSETTS DEATH FILE - SOCIAL SECURITY ADMINISTRATION

4518-1002 For the purposes of a federally funded grant entitled, Massachusetts Death File - Social Security Administration 167,200

BIRTH RECORDS - MA FOR SOCIAL SECURITY ADMINISTRATION

4518-1003 For the purposes of a federally funded grant entitled, Birth Records - MA for Social Security Administration 315,253

CENSUS OF FATAL OCCUPATIONAL INJURIES

4518-9023 For the purposes of a federally funded grant entitled, Census of Fatal Occupational Injuries 54,105

CORE VIOLENCE AND INJURY PREVENTION

4518-9034 For the purposes of a federally funded grant entitled, Core Violence and Injury Prevention 435,027

YOUTH SUICIDE PREVENTION PROJECT

4518-9038 For the purposes of a federally funded grant entitled, Youth Suicide Prevention Project 480,000

MASSACHUSETTS CITIZEN VERIFICATION FOR FEDERAL EMPLOYMENT

4518-9044 For the purposes of a federally funded grant entitled, Massachusetts Citizen Verification for Federal Employment 8,000

COLORECTAL CANCER SCREENING

4570-1513 For the purposes of a federally funded grant entitled, Colorectal Cancer Screening 586,679

MASSACHUSETTS INTEGRATION OF CHRONIC DISEASE

4570-1520 For the purposes of a federally funded grant entitled, Massachusetts Integration of Chronic Disease 1,634,449

DEMONSTRATING THE CAPACITY OF COMPREHENSIVE CANCER CONTROL

4570-1526 For the purposes of a federally funded grant entitled, Demonstrating the Capacity of Comprehensive Cancer Control 173,819

PERSONAL RESPONSIBILITY EDUCATION PROGRAM 2010

4570-1527 For the purposes of a federally funded grant entitled, Personal Responsibility Education Program 2010 1,404,514

BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM

4570-1531 For the purposes of a federally funded grant entitled, Behavioral Risk Factor Surveillance System 3,378

FEDERAL DRUG ADMINISTRATION - TOBACCO - 2011

4570-1534 For the purposes of a federally funded grant entitled, Federal Drug Administration - Tobacco - 2011 697,435

MASS HEALTH IMPACT ASSESSMENT TO FOSTER HEALTHY COMMUNITY

4570-1535 For the purposes of a federally funded grant entitled, Mass Health Impact Assessment to Foster Healthy Community 93,178

MASSACHUSETTS COMMUNITY TRANSFORMATION - MIDDLESEX

| | | |
|-----------|---|---------|
| 4570-1538 | For the purposes of a federally funded grant entitled, Massachusetts Community Transformation - Middlesex | 456,748 |
|-----------|---|---------|

CHILDHOOD OBESITY

| | | |
|-----------|--|-----------|
| 4570-1539 | For the purposes of a federally funded grant entitled, Childhood Obesity | 1,730,561 |
|-----------|--|-----------|

CATEGORY B IMPLEMENTATION - MASS COMMUNITY TRANSFORMATION

| | | |
|-----------|--|---------|
| 4570-1540 | For the purposes of a federally funded grant entitled, Category B Implementation - Mass Community Transformation | 459,258 |
|-----------|--|---------|

SUPPORT FOR PREGNANT PARENTING TEEN

| | | |
|-----------|--|-----------|
| 4570-1541 | For the purposes of a federally funded grant entitled, Support for Pregnant Parenting Teen | 1,511,231 |
|-----------|--|-----------|

IMPROVE HEALTH OF PEOPLE WITH DISABILITIES-SECONDARY CONDITION

| | | |
|-----------|---|--------|
| 4570-1542 | For the purposes of a federally funded grant entitled, Improve Health of People With Disabilities-Secondary Condition | 11,658 |
|-----------|---|--------|

MASSACHUSETTS CANCER PREVENTION AND CONTROL PROGRAM

| | | |
|-----------|--|---------|
| 4570-1543 | For the purposes of a federally funded grant entitled, Massachusetts Cancer Prevention and Control Program | 264,403 |
|-----------|--|---------|

PAUL COVERDELL NATIONAL ACUTE STROKE REGISTRY

| | | |
|-----------|--|---------|
| 4570-1544 | For the purposes of a federally funded grant entitled, Paul Coverdell National Acute Stroke Registry | 546,826 |
|-----------|--|---------|

ENSURING QUITLINE CAPACITY

| | | |
|-----------|---|---------|
| 4570-1545 | For the purposes of a federally funded grant entitled, Ensuring Quitline Capacity | 313,460 |
|-----------|---|---------|

BEHAVIORAL FACTOR SURVEILLANCE SYSTEM

| | | |
|-----------|--|---------|
| 4570-1546 | For the purposes of a federally funded grant entitled, Behavioral Factor Surveillance System | 277,744 |
|-----------|--|---------|

MASS STATE HEALTH PREVENTION CHRONIC DISEASE

| | | |
|-----------|---|---------|
| 4570-1547 | For the purposes of a federally funded grant entitled, Mass State Health Prevention Chronic Disease | 322,300 |
|-----------|---|---------|

IMPROVING THE HEALTH OF PEOPLE WITH DISABILITIES

| | | |
|-----------|---|---------|
| 4570-1550 | For the purposes of a federally funded grant entitled, Improving Health People W Disabilities | 300,861 |
|-----------|---|---------|

MA CANCER PREVENTION AND CONTROL PROGRAM

| | | |
|-----------|---|-----------|
| 4570-1551 | For the purposes of a federally funded grant entitled, MA Cancer Prevention | 3,820,389 |
|-----------|---|-----------|

and Control Program

MASS STATE HEALTH PREVENTION CHRONIC DISEASE

| | | |
|-----------|--|---------|
| 4570-1552 | For the purposes of a federally funded grant entitled, State Health Prevention Chronic Disease | 473,574 |
|-----------|--|---------|

MASS STATE HEALTH PREVENTION CHRONIC DISEASE

| | | |
|-----------|--|-----------|
| 4570-1553 | For the purposes of a federally funded grant entitled, State Health Prevention Chronic Disease | 1,190,456 |
|-----------|--|-----------|

FY14 FAMILY PLANNING SERVICES FOA

| | | |
|-----------|--|---------|
| 4570-1554 | For the purposes of a federally funded grant entitled, FY14 Family Planning Services FOA | 714,000 |
|-----------|--|---------|

Intragovernmental Service Fund **51,815,393**

CHARGEBACK FOR STATE OFFICE PHARMACY SERVICES

| | | |
|-----------|--|------------|
| 4510-0108 | For the costs of pharmaceutical drugs and services provided by the state office for pharmacy services, in this section called SOPS; provided, that SOPS shall notify in writing all agencies listed below of their obligations under this item by July 15, 2015; provided further, that SOPS shall continue to be the sole provider of pharmacy services for the following agencies currently under SOPS: the department of public health, the department of mental health, the department of developmental services, the department of correction, the sheriff's departments of Bristol, Essex, Franklin, Hampden, Hampshire, Plymouth, Middlesex, Berkshire, Norfolk, and Barnstable and the soldiers' homes in Holyoke and Chelsea; provided further, that SOPS shall become the sole provider of pharmacy services to the following agencies currently not being serviced by SOPS: the sheriff's departments of Worcester and Suffolk; provided further, that SOPS shall be the sole provider of pharmacy services for all said agencies and all costs for pharmacy services shall be charged by this item; provided further, that these agencies shall not charge or contract with any other alternative vendor for pharmacy services other than SOPS; provided further, that SOPS shall develop an implementation plan to transition the following agencies within the current fiscal year: the sheriff's departments of Worcester and Suffolk; provided further, that SOPS shall validate previously-submitted pharmacy expenditures including HIV Drug Assistance Program drug reimbursements during fiscal year 2016; and provided further, that SOPS shall continue to work to reduce medication costs, provide standardized policies and procedures in a clinically responsible manner, provide comprehensive data analysis and improve the quality of clinical services Intragovernmental Service Fund ... 100% | 47,865,393 |
|-----------|--|------------|

CHARGEBACK FOR CONSOLIDATED PUBLIC HEALTH HOSPITALS

| | | |
|-----------|--|---------|
| 4590-0901 | For the costs of medical services provided at department of public health hospitals and charged to other state agencies Intragovernmental Service Fund ... 100% | 150,000 |
|-----------|--|---------|

CHARGEBACK FOR MEDICAL SERVICES FOR COUNTY CORRECTIONS INMATES

| | | |
|-----------|--|-----------|
| 4590-0903 | For the costs of medical services provided at the department of public health Lemuel Shattuck hospital to inmates of county correctional facilities; provided, that those costs shall be charged to items 8910-0102, 8910-0105, 8910-0107, 8910-0108, 8910-0110, 8910-0145, 8910-8200, 8910-8300, 8910-8400, 8910-8500, 8910-8600, 8910-8700, 8910-8800 and 8910-0619 Intragovernmental Service Fund ... 100% | 3,800,000 |
|-----------|--|-----------|

Retained Revenue **92,479,393**

FOOD PROTECTION PROGRAM RETAINED REVENUE

| | | |
|-----------|---|---------|
| 4510-0020 | For the department of public health, which may expend not more than \$149,414 in revenues collected from fees charged by the food protection program; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system | 149,414 |
|-----------|---|---------|

SEAL DENTAL PROGRAM RETAINED REVENUE

| | | |
|-----------|--|---------|
| 4510-0025 | For the department of public health, which may expend not more than \$893,149 from revenues collected from MassHealth and other third party reimbursement for preventive oral health procedures for a school-based sealant program, known as the SEAL Program; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 893,149 |
|-----------|--|---------|

PHARMACEUTICAL AND MEDICAL DEVICE MARKETING REGULATION RR

| | | |
|-----------|---|---------|
| 4510-0040 | For the department of public health, which may expend not more than \$273,061 from fees assessed under chapter 111N of the General Laws for the regulation of all pharmaceutical and medical device companies that market their products in the commonwealth; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 273,061 |
|-----------|---|---------|

NUCLEAR POWER REACTOR MONITORING FEE RETAINED REVENUE

| | | |
|-----------|---|-----------|
| 4510-0615 | For the department of public health, which may expend not more than \$180,000 from assessments collected under section 5K of chapter 111 of the General Laws for services provided to monitor, survey and inspect nuclear power reactors; provided, that the department may expend not more than \$1,912,966 from fees collected from licensing and inspecting users of radioactive material within the commonwealth under licenses presently issued by the Nuclear Regulatory Commission; provided further, that the revenues may be used for the costs of both programs, including the compensation of employees; and provided further, that notwithstanding any general or special | 1,912,966 |
|-----------|---|-----------|

law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system

PRESCRIPTION DRUG REGISTRATION AND MONITORING FEE RR

| | | |
|-----------|---|-----------|
| 4510-0616 | For the department of public health, which may expend not more than \$1,268,266 for a prescription drug registration and monitoring program from revenues collected from fees charged to registered practitioners, including physicians, dentists, veterinarians, podiatrists and optometrists for controlled substance registration; provided, that funds may be expended from this item for the costs of personnel; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 1,268,266 |
|-----------|---|-----------|

DIVISION OF HEALTH CARE QUALITY HEALTH FACILITY LICENSING FEE

| | | |
|-----------|--|-----------|
| 4510-0712 | For the department of public health, which may expend not more than \$2,547,181 in revenues collected from the licensure of health facilities for program costs of the division of health care quality and improvement; provided further, that the department may expend not more than \$893,189 from revenues collected from individuals applying for emergency medical technician licensure and recertification; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system | 2,547,181 |
|-----------|--|-----------|

BOARD OF REGISTRATION IN MEDICINE RR

| | | |
|-----------|--|---------|
| 4510-0724 | For the board of registration in medicine, including the physician profiles program; provided, that the board may expend revenues not to exceed \$300,503 from new revenues associated with increased license and renewal fees | 300,503 |
|-----------|--|---------|

HIV/AIDS DRUG PROGRAM MANUFACTURER REBATES RETAINED REVENUE

| | | |
|-----------|--|-----------|
| 4512-0106 | For the department of public health, which may expend not more than \$7,500,000 from revenues received from pharmaceutical manufacturers participating in the section 340B rebate program of the Public Health Service Act, administered by the federal health resources and services administration and the office of pharmacy affairs, for activities eligible for the Ryan White Care Act, with priority given to the human immunodeficiency virus and acquired immune deficiency syndrome drug assistance program; provided, that any excess rebate revenue collected beyond the ceiling of this appropriation will be deposited in the general fund; provider further, that services in an amount equivalent to the amount deposited in the general fund be funded through the 4512-0103 appropriation; and provided further, that these services must include activities that would be eligible for coverage through the Ryan White Care Act | 7,500,000 |
|-----------|--|-----------|

COMPULSIVE BEHAVIOR TREATMENT PROGRAM RETAINED REVENUE

| | | |
|-----------|---|-----------|
| 4512-0225 | For the department of public health, which may expend not more than \$1,000,000 for a compulsive behavior treatment program from unclaimed prize money held in the State Lottery Fund for more than 1 year from the date of the drawing when the unclaimed prize money was won, and from the proceeds of a multi-jurisdictional lottery game under subsection (e) of section 24A of chapter 10 of the General Laws; provided, that the state comptroller shall transfer the amount to the General Fund; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system | 1,000,000 |
|-----------|---|-----------|

WIC PROGRAM MANUFACTURER REBATES RETAINED REVENUE

| | | |
|-----------|---|------------|
| 4513-1012 | For the department of public health, which may expend not more than \$27,600,000 from revenues received from the federal cost-containment initiatives including, but not limited to, infant formula rebates; provided, that for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system | 27,600,000 |
|-----------|---|------------|

BLOOD LEAD TESTING FEE RETAINED REVENUE

| | | |
|-----------|--|-----------|
| 4516-0263 | For the department of public health, which may expend not more than \$1,034,368 in revenues from various blood lead testing fees collected from insurers and individuals for the purpose of conducting these tests; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system | 1,034,368 |
|-----------|--|-----------|

STI BILLING RETAINED REVENUE

| | | |
|-----------|---|---------|
| 4516-1005 | For the department of public health, which may expend not more than \$545,275 generated by fees collected from providers or insurers for sexually-transmitted infections testing performed at the state laboratory institute; provided, that revenues collected may be used to supplement the costs of the laboratory; and provided further, that for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system | 545,275 |
|-----------|---|---------|

STATE LABORATORY TUBERCULOSIS TESTING FEE RETAINED REVENUE

| | | |
|-----------|---|---------|
| 4516-1022 | For the department of public health, which may expend not more than \$279,209 generated by fees collected from insurers for tuberculosis tests performed at the state laboratory institute; provided, that revenues collected may be used to supplement the costs of the laboratory; and provided further, that notwithstanding any general or special law to the contrary, for the | 279,209 |
|-----------|---|---------|

purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system

VITAL RECORDS RESEARCH CANCER AND COMMUNITY DATA

| | | |
|-----------|---|---------|
| 4518-0200 | For the department of public health, which may expend not more than \$382,664 generated by fees collected from the following services provided at the registry of vital records and statistics: amendments of vital records, requests for vital records not issued in person at the registry and research requests performed by registry staff at the registry; provided, that revenues so collected may be used for all program costs, including the compensation of employees; provided further, that the registrar of vital records and statistics shall exempt from payment of a fee any person requesting a copy of a birth certificate for the purpose of establishing eligibility for Medicaid; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system | 382,664 |
|-----------|---|---------|

WESTERN MASSACHUSETTS HOSPITAL FEDERAL REIMBURSEMENT RETAINED

| | | |
|-----------|---|------------|
| 4590-0912 | For the department of public health, which may expend not more than \$22,287,399 from reimbursements collected for Western Massachusetts hospital services for the operation of the Western Massachusetts hospital; provided, that notwithstanding any general or special law to the contrary, the hospital shall be eligible to receive and retain full reimbursement from the Medicaid program; provided further, that notwithstanding any general or special law to the contrary, the hospital shall reimburse the General Fund for a portion of employee benefit expenses according to a schedule submitted by the commissioner of public health and approved by the secretary of administration and finance; provided further, that this reimbursement shall not exceed 10 per cent of total personnel costs for the hospital; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 22,287,399 |
|-----------|---|------------|

SHATTUCK HOSPITAL PRIVATE MEDICAL VENDOR RETAINED REVENUE

| | | |
|-----------|---|---------|
| 4590-0913 | For the department of public health, which may expend not more than \$523,229 for payments received for those services provided by the Lemuel Shattuck hospital to inmates of county correctional facilities; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate as reported in the state accounting system | 523,229 |
|-----------|---|---------|

SHATTUCK HOSPITAL DEPARTMENT OF CORRECTION INMATE RR

| | | |
|-----------|---|-----------|
| 4590-0917 | For the department of public health, which may expend not more than \$4,667,960 from payments received from the vendor managing health services for state correctional facilities for inmate medical services provided by the Lemuel Shattuck hospital; provided, that the payments may include capitation payments, fee for service payments, advance payments and other compensation arrangements established by contract between the vendor and the hospital; provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system | 4,667,960 |
|-----------|---|-----------|

SOPS DEPARTMENT OF CORRECTION RETAINED REVENUE

| | | |
|-----------|--|------------|
| 4590-0918 | For the state office of pharmacy services, which may expend not more than \$14,000,000 from revenues collected from vendors providing health care services to the department of correction; provided, that for the purpose of accommodating discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system | 14,000,000 |
|-----------|--|------------|

TEWKSBURY HOSPITAL RR

| | | |
|-----------|--|-----------|
| 4590-0924 | For the department of public health, which may expend not more than \$1,808,053 from reimbursements collected by Tewksbury hospital based on a revenue enhancement project to obtain Medicaid coverage for patients whose services are not currently being reimbursed; provided, that for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system | 1,808,053 |
|-----------|--|-----------|

TEWKSBURY HOSPITAL DDS CLIENT RETAINED REVENUE

| | | |
|-----------|---|-----------|
| 4590-2001 | For the department of public health, which may expend not more than \$3,506,694 of payments received for those services provided by Tewksbury hospital to clients of the department of developmental services including the provision of behavioral health services and the continuation of short term medical rehabilitation; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate, as reported in the state accounting system | 3,506,694 |
|-----------|---|-----------|

Trust Spending **114,667,900****DOCKSIDE TESTING TRUST FUND**

| | | |
|-----------|--|---------|
| 4500-0031 | | 162,527 |
|-----------|--|---------|

ORTHO-MCNEIL JANSSEN EXPENDABLE TRUST

| | |
|---|------------|
| 4510-0035 | 740,000 |
| MEDICAL MARIJUANA TRUST FUND | |
| 4510-0038 | 3,629,983 |
| SAFETY AND HEALTH FOR HOME CARE WORKERS TRUST | |
| 4510-0070 | 24,715 |
| STEWARD AND CARITAS CHRISTI IMPACT STUDY | |
| 4510-0410 | 124,986 |
| RADIATION CONTROL TRUST | |
| 4510-0622 | 565,764 |
| LOW LEVEL RADIOACTIVE WASTE REBATE TRUST | |
| 4510-0625 | 280,865 |
| LEAD PAINT EDUCATION AND TRAINING TRUST | |
| 4510-0635 | 2,299,934 |
| CIVIL MONETARY PENALTIES TRUST | |
| 4510-0714 | 217,413 |
| HEALTH BOARDS PROFESSIONAL LICENSURE TRUST | |
| 4510-0727 | 10,577,259 |
| BOARD OF REGISTRATION IN MEDICINE TRUST | |
| 4510-0729 | 9,038,910 |
| VACCINE PURCHASE TRUST FUND | |
| 4510-1016 | 61,528,387 |
| MASS HOSPITAL SCHOOL TELECOMMUNICATIONS TRUST | |
| 4510-2059 | 45,802 |
| WESTERN MASS HOSPITAL TELECOMMUNICATIONS TRUST | |
| 4510-2062 | 39,794 |
| LEMUEL SHATTUCK HOSPITAL TELECOMMUNICATIONS TRUST | |
| 4510-2082 | 20,000 |

ORGAN TISSUE DONOR REGISTRATION

4510-6837 315,188

ORGAN TRANSPLANT FUND

4510-6921 100,000

MASSACHUSETTS AIDS TRUST

4512-0105 75,000

WELLNESS INITIATIVE EXPENDABLE TRUST

4513-1110 176,250

PREVENTION AND WELLNESS TRUST FUND

4513-1224 21,173,287

PELL DATA SYSTEM AND RESEARCH TRUST

4513-9095 177,024

CATASTROPHIC ILLNESS IN CHILDREN RELIEF TRUST

4514-0100 2,685,045

SPINAL CORD INJURY TRUST

4514-0200 106,725

BIO-WATCH LABORATORY SUPPORT TRUST

4516-1032 194,968

MOLECULAR TESTS FOR TB SERVICES TRUST

4516-1033 47,492

NEWBORN SCREENING TRUST

4518-9035 187,330

ENHANCE CANCER REGISTRY DATA COMPARATIVE

4518-9046 67,252

BEHAVIORAL RISK FACTOR SURVEILLANCE AND DAET TRUST

4518-9048 26,000

WESTERN MASS HOSPITAL TRUST FUND

4590-9122 40,000

Department of Transitional Assistance

The mission of the Department of Transitional Assistance is to assist low-income individuals and families to meet their basic needs, increase their incomes and improve their quality of life.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------------------|---|---|-----------------------------|---|
| Department of Transitional Assistance | 703,031 | 5,226 | 708,256 | 470,692 |

www.mass.gov/dta

Budgetary Direct Appropriations **703,030,531**

DEPT. OF TRANSITIONAL ASSISTANCE ADMINISTRATION & OPERATION

4400-1000 For the operation of the department of transitional assistance; provided, that funds shall be expended for a grant to Project Bread - The Walk for Hunger, Inc.; provided further, that after April 1, 2016, the commissioner of the department of transitional assistance may transfer funds for identified deficiencies between items, 4403-2000, 4405-2000 and 4408-1000; provided further, that the distribution of the funds to be transferred shall be included in an allocation plan, which the commissioner shall file with the house and senate committees on ways and means 15 days prior to a transfer; and provided further, pursuant to approval by the executive office for administration and finance, the commissioner of the department of transitional assistance may transfer funds for identified deficiencies between this item and 4400-1100 65,148,736

FOOD STAMP PARTICIPATION RATE PROGRAMS

4400-1001 For programs to increase the commonwealth's participation rate in the supplemental nutrition assistance program and other federal nutrition programs 3,190,535

DOMESTIC VIOLENCE SPECIALISTS

4400-1025 For domestic violence specialists at local area offices 1,046,651

CASEWORKERS RESERVE

4400-1100 For the payroll of the department's caseworkers; provided, that only employees of bargaining unit 8 shall be paid from this item 70,833,479

PATHWAYS TO SELF SUFFICIENCY

4400-1979 For the department of transitional assistance to administer, in consultation with the Commonwealth Corporation, an employment counseling and job training program and the pathways to self-sufficiency program respectively established under section 3B and section 3C of chapter 118 of the General 3,250,000

Laws, and for the full employment program established under section 110 of chapter 5 of the acts of 1995

EMPLOYMENT SERVICES PROGRAM

| | | |
|-----------|---|------------|
| 4401-1000 | For employment and training services for recipients of benefits provided under the transitional aid to families with dependent children program; provided, that funds from this item may be expended on former recipients of the program for up to 1 year after termination of their benefits; and provided further, that certain parents who have not yet reached the age of 18 years, including those who are ineligible for transitional aid to families with dependent children and who would qualify for benefits under chapter 118 of the General Laws but for the deeming of the grandparents' income, shall be eligible to receive services | 11,806,041 |
|-----------|---|------------|

TRANSITIONAL AID TO FAMILIES WITH DEPENDENT CHILDREN GRANT PMT

| | | |
|-----------|---|-------------|
| 4403-2000 | For the operation of a program of transitional aid to families with dependent children; provided, that notwithstanding any general or special law to the contrary, benefits under the program shall be paid only to citizens of the United States and to non-citizens for whom federal funds may be used to provide benefits; provided further, that the need standard shall be equal to the standard in effect in fiscal year 2015 unless the department determines that a reduction in the monthly payment standard should be implemented before the end of the fiscal year to keep program expenditures within the amounts appropriated in this item; provided further, that the payment standard shall be equal to the need standard; provided further, that the payment standard for families who do not qualify for an exempt category of assistance under subsection (e) of section 110 of chapter 5 of the acts of 1995 shall be 2.75 per cent below the payment standard, under the state plan required under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996; provided further, that notwithstanding section 218 of chapter 149 of the acts of 2004, recipients whose youngest child of record is of the age at which full time schooling is mandatory or older shall be required to participate in 30 hours per week of a work-related activity; provided further, that the department of transitional assistance shall notify all teen parents receiving benefits from the programs of the requirements in clause (2) of subsection (i) of said section 110 of said chapter 5; provided further, that a \$40 per month rent allowance shall be paid to all households incurring a rent or mortgage expense and not residing in public housing or subsidized housing; provided further, that a non-recurring children's clothing allowance of \$150 shall be provided to each child eligible under these programs in September 2015; provided further, that the children's clothing allowance may be included in the standard of need for the month of September 2015; provided further, that benefits under this program shall not be available to those families in which a child has been removed from the household under a court order after a care and protection hearing on child abuse, nor to adult recipients otherwise eligible for transitional aid to families with dependent children but for the temporary removal of the dependent child or children from the home by the department of children and families in accordance with that department's procedures; provided further, that notwithstanding section 2 of chapter 118 of the General Laws or any other general or special law to the contrary, the department shall render aid to pregnant women with no other eligible dependent children only if it has been medically verified that the child is expected to be born within the month these payments are to be made or within the 3 month period following the month of payment, and who, if the child had been born and was living with her in the month of payment, would be categorically and financially eligible for transitional aid to families with dependent children benefits; provided further, that certain families that suffer a reduction in benefits due to a loss of earned income and participation in retrospective budgeting may receive a | 229,083,946 |
|-----------|---|-------------|

supplemental benefit to compensate them for this loss; and provided further, that the department may review and revise its disability standards to reflect current medical and vocational criteria

SUPPLEMENTAL NUTRITIONAL PROGRAM

4403-2007 For a nutritional benefit program for low-income workers; provided, that benefits shall be provided only to those for whom receiving these benefits will improve the work participation rate under the federal program of temporary assistance for needy families 1,200,000

TEEN STRUCTURED SETTINGS PROGRAM

4403-2119 For the provision of structured settings as provided in subsection (i) of section 110 of chapter 5 of the acts of 1995, or any successor statute, for parents under the age of 20 who are receiving benefits under the transitional aid to families with dependent children program 9,854,932

STATE SUPPLEMENT TO SUPPLEMENTAL SECURITY INCOME

4405-2000 For the state supplement to the supplemental security income program for the aged and disabled, including a program for emergency needs for supplemental security income recipients; provided, that the expenses of special grants to recipients residing in rest homes, as provided in section 7A of chapter 118A of the General Laws, may be paid from this item; provided further, that the department, in collaboration with the executive office of health and human services, may fund an optional supplemental living arrangement category under the supplemental security income program that makes payments to persons living in assisted living residences certified under chapter 19D of the General Laws who meet the income and clinical eligibility criteria established by the department and the office; provided further, that the optional category of payments shall only be administered in conjunction with the Medicaid group adult foster care benefit; and provided further, that reimbursements to providers for services rendered in prior fiscal years may be expended from this item 228,738,399

EMERGENCY AID TO THE ELDERLY DISABLED AND CHILDREN

4408-1000 For a program of cash assistance to certain residents of the commonwealth, entitled emergency aid to the elderly, disabled and children found by the department to be eligible for the aid under chapter 117A of the General Laws and regulations promulgated by the department and subject to the limitations of appropriation therefore; provided, that benefits under this item shall only be provided to residents who are citizens of the United States or qualified aliens or non-citizens otherwise permanently residing in the United States under color of law; provided further, notwithstanding any general or special law to the contrary, non-citizen applicants who are lawful permanent residents or who are determined to be permanently residing in the United States under color of law shall not be eligible for benefits until they have resided in the United States for five years; provided further, benefits shall not be provided to illegal or undocumented aliens; provided further, that the individual shall not be a subject to sponsor income deeming or related restrictions; provided further, that the payment standard shall equal the payment standard in effect under the general relief program in fiscal year 1991; provided further, that the department may provide benefits to persons age 65 or older who have applied for benefits under chapter 118A of the General Laws, to persons suffering from a medically-determinable impairment or combination of impairments which is expected to last for a period as determined by department regulations 78,877,812

and which substantially reduces or eliminates such individuals' capacity to support themselves and which has been verified by a competent authority, to certain persons caring for a disabled person, to otherwise eligible participants in the vocational rehabilitation program of the Massachusetts rehabilitation commission and to dependent children who are ineligible for benefits under both chapter 118 of the General Laws and the separate program created by section 210 of chapter 43 of the acts of 1997 and parents or other caretakers of dependent children who are ineligible under said chapter 118 and under said separate program; provided further, that no ex-offender, person over age 45 without a prior work history or person in a residential treatment facility shall be eligible for benefits under this program unless the person otherwise meets the eligibility criteria described in this item and defined by regulations of the department; provided further, that no person incarcerated in a correctional institution shall be eligible for benefits under the program; provided further, that no funds shall be expended from this item for the payment of expenses associated with any medical review team, other disability screening process or costs associated with verifying disability for this program; provided further, that in promulgating, amending or rescinding its regulations with respect to eligibility or benefits, including the payment standard, medical benefits and any other benefits under this program, the department shall take into account the amounts available to it for expenditure by this item so as not to exceed the amount appropriated in this item; provided further, that reimbursements collected from the Social Security Administration on behalf of former clients of the emergency aid to the elderly, disabled and children program or unprocessed payments from the program that are returned to the department shall be credited to the General Fund; and provided further, that notwithstanding any general or special law to the contrary, the funds made available in this item shall be the only funds available for the program, and the department shall not spend funds for the program in excess of the amount made available in this item

| <i>Federal Grant Spending</i> | | 5,225,514 |
|--|---|------------------|
| 13 SNAP PROGRAM AND TECH IMPROVEMENT GRANT | | |
| 4400-3062 | For the purposes of a federally funded grant entitled, SNAP Virtual Gateway Modernization Grant | 221,514 |
| FARMERS MARKET ACCESS TO SUPPLEMENTAL NUTRITIONAL ASSISTANCE | | |
| 4400-3063 | For the purposes of a federally funded grant entitled, Farmers Market Access to Supplemental Nutritional Assistance | 4,000 |
| SNAP NUTRITION EDUCATION AND OBESITY PREVENTION | | |
| 4400-3064 | For the purposes of a federally funded grant entitled, SNAP Nutrition Education and Obesity Prevention | 4,000,000 |
| SUPPLEMENTAL NUTRITIONAL ASSISTANCE EMPLOYMENT AND TRAINING | | |
| 4400-3067 | For the purposes of a federally funded grant entitled, Supplemental Nutritional Assistance Employment and Training | 1,000,000 |

Department of Veterans' Services

The mission of the Department of Veterans' Services (DVS) is to act as the chief advocate for the nearly 400,000 Commonwealth veterans and their families. We do this by: helping veterans navigate available federal, state and local programs and benefits and other resources; serving as a clearinghouse of information for veterans and their families; coordinating veterans services across state agencies and local governments; developing innovative, flexible programming and outreach to address veterans' needs; providing individualized support and interventions where necessary; providing leadership and proactively responding to systematic issues and policies that impact veterans and their families; and providing a dignified resting place for fallen heroes.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|----------------------------------|---|---|-----------------------------|---|
| Department of Veterans' Services | 91,988 | 13 | 92,002 | 705 |

<http://www.mass.gov/veterans>

Budgetary Direct Appropriations **91,298,367**

VETERANS' SERVICES ADMINISTRATION AND OPERATIONS

1410-0010 For the operation of the department of veterans' services; provided, that not less than \$500,000 shall be expended for the operation of peer support services in order to provide crisis intervention and homelessness prevention for veterans of the commonwealth; and provided further, that not less than \$85,000 shall be expended for the Canines for Combat Veterans program to train assistance dogs for veterans 3,389,267

VETERANS' OUTREACH CENTERS INCLUDING HOMELESS SHELTERS

1410-0012 For services to veterans, including the maintenance and operation of outreach centers, homeless shelters and transitional housing; provided, that the centers shall provide counseling to incarcerated veterans and to Vietnam era veterans and their families who may have been exposed to agent orange; and provided further, that these centers shall also provide services to veterans who were discharged after September 11, 2001, and their families 3,073,641

WOMEN VETERANS' OUTREACH

1410-0015 For the women veterans' outreach program 108,338

VETERAN SERVICE OFFICER TRAINING AND CERTIFICATION

1410-0024 For training and certification of veteran benefits and service officers 350,000

TRAIN VETS TO TREAT VETS

1410-0075 For the purpose of the train vets to treat vets program; provided, that the department shall work in conjunction with the Massachusetts School of Professional Psychology to administer a behavioral health career development program for returning veterans 250,000

ASSISTANCE TO HOMELESS VETERANS

1410-0250 For the operation of homeless shelters and transitional housing for veterans; provided, that not less than \$90,000 shall be expended for support services for a transitional housing program for homeless veterans located in Chelsea, Massachusetts 3,111,629

NEW ENGLAND SHELTER FOR HOMELESS VETERANS

1410-0251 For the maintenance and operation of homeless shelters and transitional housing for veterans at the New England Center for Homeless Veterans located in the city of Boston 2,592,470

VETERANS' BENEFITS

1410-0400 For reimbursements to cities and towns for money paid for veterans' benefits and for payments to certain veterans under section 6 of chapter 115 of the General Laws and for the payment of annuities to certain disabled veterans and the parents and un-remarried spouses of certain deceased veterans; provided, that annuity payments made under this item shall be made under sections 6A, 6B and 6C of chapter 115 of the General Laws; provided further, that notwithstanding any general or special law to the contrary, 100 per cent of the amounts of veterans' benefits paid by cities and towns to residents of a soldiers' home, homeless shelter or transitional housing facility shall be paid by the commonwealth to the several cities and towns; provided further, that under section 9 of said chapter 115, the department shall reimburse cities and towns for the cost of United States flags placed on the graves of veterans on Memorial Day; provided further, that the secretary of veterans' services shall continue a training program for veterans' agents and directors of veterans' services in cities and towns; provided further, that the department of veterans' services shall provide such training in several locations across the commonwealth; provided further, that training shall be provided annually and on an as needed basis to veterans' service organizations recognized by the department of veterans affairs to provide information and education regarding the benefits available under said chapter 115 and all other benefits to which a veteran or a veteran's dependents may be entitled; provided further, that any person applying for veterans' benefits to pay for services available under chapter 118E of the General Laws shall also apply for medical assistance under said chapter 118E to minimize costs to the commonwealth and its municipalities; provided further, that veterans' agents shall complete applications authorized by the executive office under said chapter 118E for a veteran, surviving spouse or dependent applying for medical assistance under said chapter 115; provided further, that the veterans' agent shall file the application for the veteran, surviving spouse or dependent for assistance under said chapter 118E; provided further, that the executive office of health and human services shall act on all said chapter 118E applications and advise the applicant and the veterans' agent of the applicant's eligibility for said chapter 118E healthcare; provided further, that the veterans' agent shall advise the applicant of the right to assistance for medical benefits under said chapter 115 pending approval of the application for assistance under said chapter 118E by the executive office; provided further, that the secretary may supplement healthcare under said chapter 118E with healthcare coverage under said chapter 115 if the secretary determines that supplemental coverage is necessary to afford the veteran, surviving spouse or dependent sufficient relief and support; provided further, that payments to, or on behalf of, a veteran, surviving spouse or dependent under said chapter 115 shall not be considered income for the purposes of determining eligibility under said chapter 118E; and provided further, that benefits awarded under section 6B of 77,151,193

said chapter 115 shall be considered countable income

AGAWAM AND WINCHENDON VETERANS' CEMETERIES

| | | |
|-----------|--|-----------|
| 1410-0630 | For the administration of the veterans' cemeteries in the towns of Agawam and Winchendon | 1,171,830 |
|-----------|--|-----------|

WAR MEMORIALS

| | | |
|-----------|---|---------|
| 1410-1616 | For war memorials selected by the secretary of veterans' services through a competitive grant process | 100,000 |
|-----------|---|---------|

| | |
|--------------------------------|----------------|
| <i>Retained Revenue</i> | 690,000 |
|--------------------------------|----------------|

AGAWAM AND WINCHENDON CEMETERIES RETAINED REVENUE

| | | |
|-----------|---|---------|
| 1410-0018 | The department of veterans' services may expend for the maintenance and operation of the Agawam and Winchendon veterans' cemeteries an amount not to exceed \$690,000 from revenues collected from federal reimbursements, fees, grants, gifts or other contributions to the cemeteries | 690,000 |
|-----------|---|---------|

| | |
|------------------------------|---------------|
| <i>Trust Spending</i> | 13,308 |
|------------------------------|---------------|

AGENT TRAINING

| | |
|-----------|--------|
| 1410-2526 | 13,308 |
|-----------|--------|

Department of Youth Services

As the juvenile justice agency for the Commonwealth of Massachusetts, the Department of Youth Services promotes positive change in the youth in our care and custody. Our mission is to make communities safer by improving the life outcomes for youth in our care. We achieve our mission through investing in highly qualified staff and a service continuum that engages youth, families and communities in strategies that support positive youth development.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------|---|---|-----------------------------|---|
| Department of Youth Services | 175,920 | 447 | 176,367 | 7,113 |

<http://www.mass.gov/eohhs/gov/departments/dys/>

| | |
|---|--------------------|
| <i>Budgetary Direct Appropriations</i> | 175,920,084 |
|---|--------------------|

DEPARTMENT OF YOUTH SERVICES ADMINISTRATION AND OPERATIONS

| | | |
|-----------|---|-----------|
| 4200-0010 | For the administration of the department of youth services; provided, the | 4,434,660 |
|-----------|---|-----------|

commissioner of youth services may transfer funds between items 4200-0100 and 4200-0200, 4200-0300 as necessary; provided further, that the commissioner may transfer up to 7 per cent of the amount appropriated in each item; and provided further, that 15 days before any such transfer is made, the commissioner shall file with the secretary of administration and finance and the house and senate committees on ways and means a plan showing the amounts to be transferred and the reason for the proposed transfer

NON-RESIDENTIAL SERVICES FOR COMMITTED POPULATION

| | | |
|-----------|--|------------|
| 4200-0100 | For supervision, counseling and other community-based services provided to committed youths in non-residential care programs of the department | 23,286,596 |
|-----------|--|------------|

RESIDENTIAL SERVICES FOR DETAINED POPULATION

| | | |
|-----------|--|------------|
| 4200-0200 | For pretrial detention programs, including purchase-of-service and state-operated programs | 26,687,833 |
|-----------|--|------------|

RESIDENTIAL SERVICES FOR COMMITTED POPULATION

| | | |
|-----------|---|-------------|
| 4200-0300 | For secure facilities, including purchase-of-service and state-operated programs incidental to the operations of the facilities | 116,251,547 |
|-----------|---|-------------|

DEPARTMENT OF YOUTH SERVICES TEACHER SALARIES

| | | |
|-----------|--|-----------|
| 4200-0500 | For enhanced salaries for teachers at the department of youth services | 3,154,187 |
|-----------|--|-----------|

DEPARTMENT OF YOUTH SERVICES ALTERNATIVE LOCK UP PROGRAM

| | | |
|-----------|--|-----------|
| 4200-0600 | For the operation of secure facilities to detain arrested youth prior to arraignment under the alternative lock up program | 2,105,262 |
|-----------|--|-----------|

Trust Spending **447,174**

ANNIE E. CASEY FOUNDATION GRANT

| | | |
|-----------|--|--------|
| 4202-0602 | | 10,463 |
|-----------|--|--------|

DEPARTMENT OF YOUTH SERVICES - SCHOOL LUNCH PROGRAM

| | | |
|-----------|--|---------|
| 4202-2112 | | 381,711 |
|-----------|--|---------|

DYS EXPENDABLE TRUST

| | | |
|-----------|--|--------|
| 4202-8001 | | 55,000 |
|-----------|--|--------|

Massachusetts Commission for the Blind

The mission of the Massachusetts Commission for the Blind (MCB) is to provide the highest quality rehabilitation and social services to individuals who are legally blind, leading to independence and full community participation.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Massachusetts Commission for the Blind | 21,866 | 12,157 | 34,023 | 3,871 |

<http://www.mass.gov/eohhs/gov/departments/mcb/>

Budgetary Direct Appropriations **21,865,825**

ADMINISTRATION AND PROGRAM OPERATIONS

4110-0001 For the operation of the Massachusetts commission for the blind, including the cost of sheltered workforce employee retirement benefits 1,486,228

COMMUNITY SERVICES FOR THE BLIND

4110-1000 For the community services program 4,204,928

TURNING 22 PROGRAM AND SERVICES

4110-2000 For the turning 22 program of the commission 13,167,056

VOCATIONAL REHABILITATION FOR THE BLIND

4110-3010 For a program of vocational rehabilitation for the blind in cooperation with the federal government; provided, that no funds from federal vocational rehabilitation grants or state appropriations shall be deducted for pensions, group health and life insurance, or any other of these indirect costs of federally reimbursed state employees 3,007,613

Federal Grant Spending **11,455,038**

VOCATIONAL REHABILITATION SERVICES PROGRAM

4110-3021 For the purposes of a federally funded grant entitled, Vocational Rehabilitation Services Program 10,503,238

STATE INDEPENDENT LIVING SERVICES - STATE GRANTS

4110-3023 For the purposes of a federally funded grant entitled, State Independent Living Services - State Grants 54,000

INDEPENDENT LIVING SERVICES FOR OLDER BLIND INDIVIDUALS

4110-3026 For the purposes of a federally funded grant entitled, Independent Living Services for Older Blind Individuals 856,800

REHABILITATION TRAINING - SECTION 4

4110-3027 For the purposes of a federally funded grant entitled, Rehabilitation Training - Section 4 11,000

SUPPORTED EMPLOYMENT FOR INDIVIDUALS WITH DISABILITIES

4110-3028 For the purposes of a federally funded grant entitled, Supported Employment for Individuals With Disabilities 30,000

Trust Spending **702,414**

VOCATIONAL REHAB COST REIMBURSEMENT PROGRAM TRUST

4110-3236 95,508

EDUCATIONAL PURPOSES TRUST FUND

4110-6600 125,500

VENDING FACILITY OPERATORS TRUST FUND

4110-6606 481,406

Massachusetts Commission for the Deaf and Hard of Hearing

The mission of the Commission for the Deaf and Hard of Hearing is to provide accessible communication, education, advocacy, referral and social services to consumers and private and public entities so that programs, services and opportunities throughout Massachusetts are fully accessible to persons who are deaf and hard of hearing.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Massachusetts Commission for the Deaf and Hard of Hearing | 5,645 | 447 | 6,092 | 208 |

<http://www.mass.gov/eohhs/gov/departments/mcdhh/>

Budgetary Direct Appropriations **5,645,031**

MASSACHUSETTS COMMISSION FOR THE DEAF AND HARD OF HEARING

4125-0100 For the operation of the Massachusetts commission for the deaf and hard of hearing 5,645,031

Intragovernmental Service Fund **250,000**

CHARGEBACK FOR INTERPRETER SERVICES

4125-0122 For the costs of interpreter services provided by commission staff; provided, that the costs of personnel may be charged to this item; and provided further, that for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the commission may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system
 Intragovernmental Service Fund ... 100% 250,000

Trust Spending **197,223**

INTERPRETER SERVICES REVOLVING FUND

4125-0104 197,223

Massachusetts Rehabilitation Commission

The Massachusetts Rehabilitation Commission (MRC) promotes equality, empowerment and independence of individuals with disabilities. These goals are achieved through enhancing and encouraging personal choice and the right to succeed in the pursuit of independence and employment in the community.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Massachusetts Rehabilitation Commission | 46,832 | 118,292 | 165,124 | 3,677 |

<http://www.mass.gov/eohhs/gov/departments/mrc/>

Budgetary Direct Appropriations **46,832,075**

INDEPENDENT LIVING CENTERS

4120-0200 For independent living centers 5,545,568

MASSACHUSETTS REHABILITATION COMMISSION

4120-1000 For the operation of the commission 430,981

VOCATIONAL REHABILITATION FOR THE DISABLED

4120-2000 For vocational rehabilitation services operated in cooperation with the federal government; provided, that no funds from the federal vocational rehabilitation grant or state appropriation shall be deducted for pensions, group health and life insurance and any other indirect cost of federally reimbursed state 10,219,193

employees

EMPLOYMENT ASSISTANCE

| | | |
|-----------|---|-----------|
| 4120-3000 | For employment assistance services for severely disabled adults | 2,246,934 |
|-----------|---|-----------|

INDEPENDENT LIVING ASSISTANCE FOR THE MULTI DISABLED

| | | |
|-----------|---|-----------|
| 4120-4000 | For independent living assistance services for the multi-disabled | 8,777,574 |
|-----------|---|-----------|

TURNING 22 PROGRAM AND SERVICES

| | | |
|-----------|--|---------|
| 4120-4010 | For the turning 22 program of the commission | 646,359 |
|-----------|--|---------|

HOME CARE SERVICES FOR THE MULTI DISABLED

| | | |
|-----------|------------------------|-----------|
| 4120-5000 | For home care services | 4,306,174 |
|-----------|------------------------|-----------|

HEAD INJURY TREATMENT SERVICES

| | | |
|-----------|------------------------------------|------------|
| 4120-6000 | For head injury treatment services | 14,659,292 |
|-----------|------------------------------------|------------|

Federal Grant Spending **108,632,055**

BASIC VOCATIONAL REHABILITATION GRANT

| | | |
|-----------|--|------------|
| 4120-0020 | For the purposes of a federally funded grant entitled, Basic Vocational Rehabilitation Grant | 60,134,392 |
|-----------|--|------------|

VOCATIONAL REHAB AND PERSONNEL DEVELOPMENT TRAINING

| | | |
|-----------|--|--------|
| 4120-0040 | For the purposes of a federally funded grant entitled, Vocational Rehab and Personnel Development Training | 74,000 |
|-----------|--|--------|

SUPPORTED EMPLOYMENT SERVICES GRANT

| | | |
|-----------|--|---------|
| 4120-0187 | For the purposes of a federally funded grant entitled, Supported Employment Services Grant | 426,165 |
|-----------|--|---------|

INFORMED MEMBERS PLANNING AND ASSESSING

| | | |
|-----------|--|---------|
| 4120-0191 | For the purposes of a federally funded grant entitled, Informed Members Planning and Assessing | 172,776 |
|-----------|--|---------|

SOCIAL SECURITY ADMIN DISABILITY DETERMINATION PROGRAM

| | | |
|-----------|---|------------|
| 4120-0511 | For the purposes of a federally funded grant entitled, Social Security Admin Disability Determination Program | 45,467,363 |
|-----------|---|------------|

INDEPENDENT LIVING FEDERAL FUNDS

| | | |
|-----------|---|-----------|
| 4120-0760 | For the purposes of a federally funded grant entitled, Independent Living Federal Funds | 1,850,942 |
|-----------|---|-----------|

STATE GRANTS FOR ASSISTIVE TECHNOLOGY

4120-0768 For the purposes of a federally funded grant entitled, State Grants for Assistive Technology 506,415

Trust Spending **9,660,249**

VOCATIONAL REHABILITATION FOR THE MULTI-DISABLED TRUST FUND

4120-0029 2,888,354

WORKFORCE COORDINATING GRANT TRUST ACCOUNT

4120-0030 12,409

EMPLOYMENT STRATEGIES AND SERVICES TRUST

4120-0607 9,486

HEAD INJURY TREATMENT SERVICES TRUST FUND

4120-6002 6,750,000

Office for Refugees and Immigrants

The mission of the Office for Refugees and Immigrants is to promote the full participation of refugees and immigrants as self-sufficient individuals and families in the economic, social and civic life of Massachusetts.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------------|---|---|-----------------------------|---|
| Office for Refugees and Immigrants | 363 | 19,992 | 20,355 | 0 |

<http://www.mass.gov/eohhs/gov/departments/ori/>

Budgetary Direct Appropriations **363,299**

LOW-INCOME CITIZENSHIP PROGRAM

4003-0122 For a citizenship for new americans program to assist legal permanent residents of the commonwealth who will be eligible for citizenship within 3 years in becoming citizens of the United States; provided, that persons who would qualify for benefits under chapter 118A of the General Laws but for their status as legal non-citizens shall be given highest priority for services; provided further, that persons who currently receive state-funded benefits which could be replaced in whole or in part by federally-funded benefits if these persons become citizens, shall be given priority for services; and provided further, that funds may be expended for the programmatic and administrative support of the agency's refugee and immigrant services 363,299

Federal Grant Spending **19,232,521**

REFUGEE PREVENTATIVE HEALTH

4003-0814 For the purposes of a federally funded grant entitled, Refugee Preventative Health 1,979

PEER AWARD

4003-0822 For the purposes of a federally funded grant entitled, Peer Award 99,496

CUBAN HAITIAN AWARD

4003-0823 For the purposes of a federally funded grant entitled, Cuban Haitian Award 97,307

WILSON FISH

4003-0825 For the purposes of a federally funded grant entitled, Wilson Fish 3,904,485

REFUGEE CASH AND MEDICAL ASSISTANCE

4003-0826 For the purposes of a federally funded grant entitled, Refugee Cash and Medical Assistance 12,630,893

REFUGEE SCHOOL IMPACT

4003-0833 For the purposes of a federally funded grant entitled, Refugee School Impact 27,515

REFUGEE TARGETED ASSISTANCE PROGRAM

4003-0844 For the purposes of a federally funded grant entitled, Refugee Targeted Assistance Program 866,995

MASS REFUGEE ENTERPRISE ACHIEVEMENT PROGRAM

4003-0851 For the purposes of a federally funded grant entitled, Mass Refugee Enterprise Achievement Program 11,249

REFUGEE SOCIAL SERVICES PROGRAM

4003-0855 For the purposes of a federally funded grant entitled, Refugee Social Services Program 1,583,896

EMPOWERING FAMILIES PROGRAM

4003-0858 For the purposes of a federally funded grant entitled, Empowering Families Program 8,706

Trust Spending **759,672**

OFFICE OF REFUGEES AND IMMIGRANTS TRUST FUND

| | |
|---|---------|
| 4003-0091 | 600,000 |
| AMERICORPS MA NEW AMERICAN INTEGRATION PROGRAM EXPEND TRUST | |
| 4003-0820 | 159,672 |

Office of the Secretary of Health and Human Services

The Executive Office of Health and Human Services works to improve the quality of life for the people of Massachusetts by supporting the safety, health and overall well-being of individuals, families and communities.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Office of the Secretary of Health and Human Services | 12,417,724 | 1,562,121 | 13,979,845 | 7,692,694 |

<http://www.mass.gov/eohhs>

Budgetary Direct Appropriations **12,142,723,864**

DELIVERY SYSTEM TRANSFORMATION INITIATIVES TRUST FUND

1595-1067 For an operating transfer to the Delivery System Transformation Initiatives Trust Fund under section 35UU of chapter 10 of the General Laws; provided, that these funds shall be expended under the delivery system transformation initiative master plan and hospital-specific plans approved in the MassHealth section 1115 demonstration for state or federal fiscal year 2015; provided further, that all payments from the Delivery System Transformation Initiatives Trust Fund shall be subject to the availability of federal financial participation, shall be made only in accordance with federally approved payment methods, shall be consistent with federal funding requirements and all federal payment limits as determined by the secretary of health and human services and shall be subject to the terms and conditions of an agreement with the executive office of health and human services; and provided further, that the secretary of health and human services shall make payments of up to \$49,338,667 from the Delivery System Transformation Initiatives Trust Fund to the Cambridge public health commission for federal fiscal year 2015 only after the Cambridge public health commission transfers up to \$24,669,334 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment 189,141,606

MEDICAL ASSISTANCE TRUST FUND

1595-1068 For an operating transfer to the MassHealth provider payment account in the Medical Assistance Trust Fund established in section 2QQQ of chapter 29 of the General Laws; provided, that, except as otherwise provided in this item, these funds shall be expended only for services provided during state or federal fiscal year 2015 or 2016; provided further, that all payments from the Medical Assistance Trust Fund shall be subject to the availability of federal 465,000,000

financial participation, shall be made only in accordance with federally-approved payment methods, shall be consistent with federal funding requirements and all federal payment limits as determined by the secretary of health and human services and shall be subject to the terms and conditions of an agreement with the executive office of health and human services; provided further, that the secretary of health and human services shall notify, in writing, the house and senate committees on ways and means and the house and the joint committee on healthcare financing for any increases in payments within 15 days; and provided further, that the secretary of health and human services shall make a supplemental payment of up to \$120,000,000 from the Medical Assistance Trust Fund to the Cambridge public health commission for dates of service in state and federal fiscal year 2016 only after the Cambridge public health commission transfers up to \$60,000,000 of its funds to the Medical Assistance Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment; and provided further, that the secretary of health and human services shall make a payment of up to \$220,000,000 from the Medical Assistance Trust Fund to the Cambridge public health commission for qualifying state fiscal year 2016 public hospital transformation and incentive initiative payments only after the Cambridge public health commission transfers up to \$110,000,000 of its funds to the Medical Assistance Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment

HEALTH INFORMATION TECHNOLOGY TRUST FUND

| | | |
|-----------|---|------------|
| 1595-1069 | For an operating transfer to the Health Information Technology Trust Fund under section 35RR of chapter 10 of the general laws; provided, that these funds shall be expended for operating costs for the health information exchange; and provided further that these funds shall be expended for operating costs for the health insurance exchange and integrated eligibility system | 15,078,132 |
|-----------|---|------------|

END FAMILY HOMELESSNESS RESERVE FUND

| | | |
|-----------|---|------------|
| 1599-0017 | For a homelessness prevention reserve at the executive office of health and human services; provided, that funds shall be used to provide tailored and flexible short-term assistance to families that are homeless with a goal of rapid housing stabilization; provided further, that the funds may be used for prevention, diversion, or stabilization; provided further, that the secretary of health and human services may, with the approval of the secretary of administration and finance, transfer from this item amounts necessary to meet any costs associated with the purposes of this item; and provided further, that the department may enter into interagency service agreements as needed | 20,000,000 |
|-----------|---|------------|

WOMEN'S PREVENTIVE HEALTH RESERVE

| | | |
|-----------|--|---------|
| 1599-0321 | For a reserve to provide funding for women's preventive health services, as prescribed by section 2713(a)(4) of the Public Health Service Act; provided, that funding is limited to mitigating costs incurred by individuals affected by health plans sponsored by businesses who choose to opt out of coverage for women's preventive health services | 300,000 |
|-----------|--|---------|

CHAPTER 257 RESERVE

| | | |
|-----------|---|------------|
| 1599-6903 | For the fiscal year 2016 costs of chapter 257 of the acts of 2008 rate implementations, including, but not limited to, costs associated with any court order or settlement between providers of services and the Commonwealth | 30,000,000 |
|-----------|---|------------|

related to the rate implementation process; provided, that the secretary of administration and finance may transfer from the sum appropriated in this item to other items of appropriation and allocations thereof for fiscal year 2016 amounts that are necessary to meet these costs where the amounts otherwise available are insufficient for the purpose, in accordance with a transfer plan which shall be filed in advance with the house and senate committees on ways and means

SAFE AND SUCCESSFUL YOUTH INITIATIVE

| | | |
|-----------|--|-----------|
| 4000-0005 | For youth violence prevention program grants administered by the executive office of health and human services; provided, that the programs shall be targeted at reducing youth violence among young persons at highest risk for being perpetrators or victims of gun and community violence; and provided further, that these funds shall be available to those municipalities with the highest number of youth homicides and serious assaults as determined by the executive office of health and human services | 7,585,036 |
|-----------|--|-----------|

PERSONAL CARE ATTENDANT COUNCIL

| | | |
|-----------|---|-----------|
| 4000-0050 | For the operation of the PCA quality home care workforce council established under section 71 of chapter 118E of the General Laws | 1,783,088 |
|-----------|---|-----------|

FAMILY RESOURCE CENTERS

| | | |
|-----------|---|-----------|
| 4000-0051 | For the establishment and operation of family resource centers to provide community-based services to families, including families with children requiring assistance and to provide a mechanism to the juvenile court to refer families to community-based services under section 16U of chapter 6A of the General Laws and section 39E of chapter 119 of the General Laws | 2,500,000 |
|-----------|---|-----------|

EOHHS AND MASSHEALTH ADMINISTRATION

| | | |
|-----------|---|------------|
| 4000-0300 | For the operation of the office of the secretary of health and human services, including the operation of the managed care oversight board; provided, that the executive office shall provide technical and administrative assistance to agencies under the purview of the secretariat receiving federal funds; provided further, that the executive office shall continue to develop and implement the common client identifier; provided further, that funds appropriated in this item shall be expended for administrative and contracted services related to the implementation and operation of programs authorized by chapter 118E of the General Laws; provided further, that in consultation with the center for health information and analysis, no rate increase shall be provided to existing Medicaid provider rates without taking all measures possible under Title XIX of the Social Security Act to ensure that rates of payment to providers do not exceed the rates that are necessary to meet only those costs which must be incurred by efficiently and economically operated providers in order to provide services of adequate quality; provided further, that expenditures for the purposes of each item appropriated for programs authorized by chapter 118E shall be accounted for in the Massachusetts management accounting and reporting system not more than 10 days after the expenditures have been made by the Medicaid management information system; provided further, that no expenditures shall be made that are not federally reimbursable, including those related to Titles XIX or XXI of the Social Security Act or the MassHealth demonstration waiver approved under section 1115(a) of the act or the community first section 1115 demonstration waiver, whether made by the executive office or another commonwealth entity, except as required for administration of the executive office, for the | 90,898,463 |
|-----------|---|------------|

equivalent of MassHealth Standard benefits for children under age 21 who are in the care or custody of the department of youth services or the department of children and families, for dental benefits provided to clients of the department of developmental services who are age 21 or over, and otherwise as explicitly authorized, or unless made for the purposes and amounts which have been submitted to the executive office for administration and finance and the house and senate committees on ways and means 30 days prior to making these expenditures; provided further, that the executive office may continue to recover provider overpayments made in the current and prior fiscal years through the Medicaid management information system, and that these recoveries shall be considered current fiscal year expenditure refunds; provided further, that the executive office may collect directly from a liable third party any amounts paid to contracted providers under chapter 118E for which the executive office later discovers another third party is liable if no other course of recoupment is possible; provided further, that no funds shall be expended for the purpose of funding interpretive services directly or indirectly related to a settlement or resolution agreement with the office of civil rights or any other office, group or entity; provided further, that interpretive services currently provided shall not give rise to enforceable legal rights for any party or to an enforceable entitlement to interpretive services; provided further, that the federal financial participation received from claims filed based on in-kind administrative services related to outreach and eligibility activities performed by certain community organizations, under the "covering kids initiative," and in accordance with the federal revenue criteria in 45 CFR 74.23 or any other federal regulation which provides a basis for federal financial participation, shall be credited to this item and may be expended, without further appropriation, on administrative services including those covered under an agreement with the organizations participating in the initiative; provided further, the executive office shall require the commissioner of mental health to approve any prior authorization or other restriction on medication used to treat mental illness in accordance with written policies, procedures and regulations of the department of mental health; and provided further, that any unexpended balance in items 4000-0430, 4000-0500, 4000-0600, 4000-0640, 4000-0700, 4000-0875, 4000-0880, 4000-0885, 4000-0940, 4000-0950, 4000-0990, 4000-1400, 4000-1420 or 4000-1425 on June 30, 2016 shall revert to the General Fund

MASSHEALTH AUDITING AND UTILIZATION REVIEWS

| | | |
|-----------|--|-----------|
| 4000-0301 | For the costs of MassHealth provider and member audit and utilization review activities, including eligibility verification, disability evaluations, provider financial and clinical audits and other initiatives intended to enhance program integrity; provided, that no expenditures shall be made from this item that are not federally reimbursable | 4,487,432 |
|-----------|--|-----------|

STATE PLAN AMENDMENT SUPPORT

| | | |
|-----------|---|---------|
| 4000-0328 | For the executive office of health and human services, which shall use the funding in this item to pursue and submit applications for new state plan amendments, state plan options and state waiver or demonstration requests for federal approval under Public Law 111-148, the Patient Protection and Affordable Care Act, including but not limited to the following purposes: (i) the health homes state option authorized under 42 U.S.C. 1396w-4; and (ii) the 1915(i) home and community-based services state plan authorized under 42 U.S.C. 1396n(i); provided, that the executive office shall seek to maximize opportunities that expand community-based services and increase federal reimbursement, including enhanced federal medical assistance percentage rates; and provided further, that the executive office shall report not later than September 30, 2015 to the house and senate committees on ways and means | 400,000 |
|-----------|---|---------|

on the status of submitted and pending applications and the projected fiscal impact to the commonwealth of federal approval for these applications

MASSHEALTH COMMONHEALTH PLAN

| | | |
|-----------|--|-------------|
| 4000-0430 | For the executive office of health and human services to expend for the CommonHealth program to provide primary and supplemental medical care and assistance to disabled adults and children under sections 9A, 16 and 16A of chapter 118E of the General Laws; provided, that funds may be expended from this item for health care services provided to the recipients in prior fiscal years; provided further, that the executive office shall maximize federal reimbursement for state expenditures made on behalf of such adults and children; provided further, that children shall be determined eligible for the medical care and assistance if they meet the disability standards as defined by the executive office, which standards shall be no more restrictive than the standards in effect on July 1, 1996; and provided further, that the executive office shall process CommonHealth applications within 45 days of receipt of a completed application or within 90 days if a determination of disability is required | 119,495,216 |
|-----------|--|-------------|

MASSHEALTH MANAGED CARE

| | | |
|-----------|--|---------------|
| 4000-0500 | For the executive office of health and human services to expend for health care services provided to medical assistance recipients under the executive office's primary care clinician/mental health and substance abuse plan or through a health maintenance organization under contract with the executive office and for MassHealth benefits provided to children, adolescents and adults under section 9 of chapter 118E of the General Laws and clauses (a) to (d), inclusive, and clause (h) of subsection (2) of section 9A of said chapter 118E and section 16C of said chapter 118E; provided, that no funds shall be expended from this item for children and adolescents under said clause (c) of said subsection (2) of said section 9A of said chapter 118E whose family incomes, as determined by the executive office, exceed 150 per cent of the federal poverty level; provided further, that funds may be expended from this item for health care services provided to the recipients in prior fiscal years; provided further, that expenditures from this item shall be made only for the purposes expressly stated; provided further, that up to \$30,000,000 shall be expended from this item, or item 4000-0500 if necessary, to achieve maximum federal financial participation, to enhance the ability of hospitals and community health centers to serve populations in need more efficiently and effectively; provided further, that the executive office shall maximize federal reimbursements for state expenditures made to these providers; and provided further that such expenditures may include up to \$30,000,000 for fiscal year 2015 or fiscal year 2016. | 5,931,539,597 |
|-----------|--|---------------|

MASSHEALTH FEE FOR SERVICE PAYMENTS

| | | |
|-----------|--|---------------|
| 4000-0700 | For the executive office of health and human services to expend for health care services provided to medical assistance recipients under its health care indemnity/third party liability plan and medical assistance recipients not otherwise covered under the executive office's managed care or senior care plans, and for MassHealth benefits provided to children, adolescents and adults under section 9 of chapter 118E of the General Laws and clauses (a) to (d), inclusive and clause (h) of subsection (2) of section 9A of said chapter 118E and section 16C of said chapter 118E; provided, that no payments for special provider costs shall be made from this item without the prior written approval of the secretary of administration and finance; provided further, that no funds shall be expended from this item for children and adolescents under | 2,489,792,092 |
|-----------|--|---------------|

said clause (c) of said subsection (2) of said section 9A of said chapter 118E whose family incomes, as determined by the executive office, exceed 150 per cent of the federal poverty level; provided further, that children who have aged out of the custody of the department of children and families shall be eligible for benefits through the age limit specified in MassHealth's approved State Plan; provided further, that funds shall be expended from this item for members who qualify for early intervention services; provided further, that funds may be expended from this item for health care services provided to the recipients in prior fiscal years; provided further, that the executive office shall not, in fiscal year 2016, fund programs relating to case management with the intention of reducing length of stay for neonatal intensive care unit cases; provided further, that notwithstanding the foregoing, funds may be expended from this item for the purchase of third party insurance including, but not limited to, Medicare for any medical assistance recipient; provided further, that the executive office may reduce MassHealth premiums or copayments or offer other incentives to encourage enrollees to comply with wellness goals; provided further, that the executive office shall maximize federal reimbursements for state expenditures made to these providers; and provided further, that funds may be expended from this item for activities relating to disability determinations or utilization management and review, including patient screenings and evaluations, regardless of whether the activities are performed by a state agency, contractor, agent or provider

MASSHEALTH BREAST AND CERVICAL CANCER TREATMENT

| | | |
|-----------|---|-----------|
| 4000-0875 | For the executive office of health and human services to expend for the provision of benefits to eligible individuals who require medical treatment for either breast or cervical cancer in accordance with section 1902(a)(10)(A)(ii)(XVIII) of the Breast and Cervical Cancer Prevention and Treatment Act of 2000, Public Law 106-354, and under section 10D of chapter 118E of the General Laws; provided, that the executive office shall provide those benefits to individuals whose income, as determined by the executive office, does not exceed 250 per cent of the federal poverty level, subject to continued federal approval; provided further, that eligibility for the benefits shall be extended solely for the duration of the cancerous condition; and provided further, that funds may be expended from this item for health care services provided to these recipients in prior fiscal years | 6,011,459 |
|-----------|---|-----------|

MASSHEALTH FAMILY ASSISTANCE PLAN

| | | |
|-----------|--|-------------|
| 4000-0880 | For the executive office of health and human services to expend for MassHealth benefits under clause (c) of subsection (2) of section 9A and section 16C of chapter 118E of the General Laws for children and adolescents whose family incomes as determined by the executive office are above 150 per cent of the federal poverty level; provided, that funds may be expended from this item for health care services provided to children and adolescents in prior fiscal years; provided further, that funds may be expended from this item for health care subsidies provided to eligible individuals under the last paragraph of section 9 of said chapter 118E; and provided further, that funds may be expended from this item for health care services provided to eligible individuals under section 16D of said chapter 118E | 253,769,135 |
|-----------|--|-------------|

SMALL BUSINESS EMPLOYEE PREMIUM ASSISTANCE

| | | |
|-----------|--|------------|
| 4000-0885 | For the cost of health insurance subsidies paid to employees of small businesses in the insurance reimbursement program under section 9C of chapter 118E of the General Laws; provided, that funds may be expended from this item for health care services provided to these persons in prior fiscal | 32,420,971 |
|-----------|--|------------|

years; provided further, that funds may be expended only for employees who are ineligible for subsidized insurance through the Health Connector and ineligible for any other MassHealth program; provided further, that enrollment in this program may be capped to ensure that MassHealth expenditures do not exceed the amount appropriated; and provided further, that funds may be expended from this item for health care services provided to individuals eligible under clause (j) of subsection (2) of section 9A of chapter 118E of the General Laws

ACA EXPANSION POPULATIONS

| | | |
|-----------|---|---------------|
| 4000-0940 | For the purposes of providing health care services related to the federal Patient Protection and Affordable Care Act, Public Law 111-148; provided, that funds may be expended from this item for health care services to individuals ages 19 through 64, inclusive, whose family incomes as determined by the executive office of health and human services do not exceed 133 per cent of the federal poverty level and who are eligible under clauses (b) and (d) of subsection (2) of section 9A of chapter 118E of the General Laws | 1,712,110,508 |
|-----------|---|---------------|

CHILDREN'S BEHAVIORAL HEALTH INITIATIVE

| | | |
|-----------|---|-------------|
| 4000-0950 | For the executive office of health and human services to expend for the purposes of administrative and program expenses associated with the children's behavioral health initiative, in accordance with the settlement agreement in the case of Rosie D. v. Romney, United States District Court for the District of Massachusetts civil action No. 01-30199-MAP, to provide comprehensive, community-based behavioral health services to children suffering from severe emotional disturbances; provided, that funds may be expended from this item for health care services provided to these persons in prior fiscal years | 221,798,049 |
|-----------|---|-------------|

CHILDREN'S MEDICAL SECURITY PLAN

| | | |
|-----------|---|------------|
| 4000-0990 | For the executive office of health and human services to expend for the children's medical security plan to provide primary and preventive health services for uninsured children from birth through age 18; provided, that the executive office shall prescreen enrollees and applicants for Medicaid eligibility; provided further, that no applicant shall be enrolled in the program until the applicant has been denied eligibility for the MassHealth program; provided further, that the MassHealth benefit request shall be used as a joint application to determine the eligibility for both MassHealth and the children's medical security plan; provided further, that the executive office shall maximize federal reimbursements for state expenditures made on behalf of the children; provided further, that the executive office shall expend all necessary funds from this item to ensure the provision of the maximum benefit levels for this program, as authorized by section 10F of chapter 118E of the General Laws; provided further, that the maximum benefit levels for this program shall be made available only to those children who have been determined by the executive office to be ineligible for MassHealth benefits; and provided further, that funds may be expended from this item for health care services provided to these persons in prior fiscal years | 13,214,180 |
|-----------|---|------------|

MASSHEALTH HIV PLAN

| | | |
|-----------|--|------------|
| 4000-1400 | For the executive office of health and human services to expend for the purposes of providing MassHealth benefits to individuals with a diagnosis of human immunodeficiency virus with incomes up to 200 per cent of the federal | 24,878,351 |
|-----------|--|------------|

poverty level; provided, that funds may be expended from this item for health care services provided to these persons in prior fiscal years

MEDICARE PART D PHASED DOWN CONTRIBUTION

| | | |
|-----------|--|-------------|
| 4000-1420 | For payment to the Federal Centers for Medicare and Medicaid Services in compliance with 42 USC 1396u-5(c)(1)(a) | 334,396,782 |
|-----------|--|-------------|

HUTCHINSON SETTLEMENT

| | | |
|-----------|---|------------|
| 4000-1425 | For administrative and program expenses associated with community support services for persons with acquired brain injury who were residing in long-term care facilities, in accordance with the mediated solution to the final settlement agreement in the case of Hutchinson et al. v. Patrick et al., United States District Court for the District of Massachusetts civil action No. 07-30084-MAP; provided, that funds may be expended from this item for health care services provided to these persons in prior fiscal years | 49,412,000 |
|-----------|---|------------|

MASSHEALTH OPERATIONS

| | | |
|-----------|--|-----------|
| 4000-1602 | For the costs associated with improving MassHealth field operations; provided, that no expenditures shall be made from this item that are not federally reimbursable | 2,261,448 |
|-----------|--|-----------|

HEALTH CARE SYSTEM REFORM

| | | |
|-----------|---|---------|
| 4000-1604 | For MassHealth costs associated with the implementation of payment reform and the Patient Protection and Affordable Care Act (ACA), Public Law 111-148; provided, that no expenditures shall be made from this item that are not federally reimbursable | 972,161 |
|-----------|---|---------|

HEALTH AND HUMAN SERVICES IT COSTS

| | | |
|-----------|---|-------------|
| 4000-1700 | For the provision of information technology services within the executive office of health and human services | 123,478,157 |
|-----------|---|-------------|

Federal Grant Spending **20,022,957**

STATE INNOVATION MODELS MODEL DESIGN TEST ASSISTANCE FUND

| | | |
|-----------|--|-----------|
| 4000-1169 | For the purposes of a federally funded grant entitled, State Innovation Models Model Design Test Assistance Fund | 6,539,155 |
|-----------|--|-----------|

DEMONSTRATION TO INTEGRATE CARE FOR DUAL ELIGIBLE INDIVIDUAL

| | | |
|-----------|---|---------|
| 4000-1235 | For the purposes of a federally funded grant entitled, Demonstration to Integrate Care for Dual Eligible Individual | 333,276 |
|-----------|---|---------|

DEMONSTRATION OMBUDSMAN PROGRAM

| | | |
|-----------|--|---------|
| 4000-1314 | For the purposes of a federally funded grant entitled, Demonstration Ombudsman Program | 547,992 |
|-----------|--|---------|

MONEY FOLLOWS THE PERSON Y4

4000-1826 For the purposes of a federally funded grant entitled, Money Follows the Person Y4 2,879,154

COMMUNITY MENTAL HEALTH SERVICES BLOCK GRANTS

4000-9401 For the purposes of a federally funded grant entitled, Community Mental Health Services Block Grants 9,723,380

Intragovernmental Service Fund **63,037,948**

CHARGEBACK FOR HUMAN SERVICES TRANSPORTATION

4000-0102 For the cost of transportation services for health and human services clients and the operation of the health and human services transportation office Intragovernmental Service Fund ... 100% 8,878,161

CHARGEBACK FOR HUMAN SERVICES ADMINISTRATION

4000-0103 For the costs of core administrative functions performed within the executive office of health and human services; provided, that the secretary of health and human services may, notwithstanding any general or special law to the contrary, identify administrative activities and functions common to the separate agencies, departments, offices, divisions and commissions within the executive office and designate them "core administrative functions" in order to improve administrative efficiency and preserve fiscal resources; provided further, that common functions that may be designated core administrative functions include, without limitation, human resources, financial management leasing and facility management provided further, that all employees performing functions so designated may be employed by the executive office and the executive office shall charge the agencies, departments, offices, divisions and commissions for these services; provided further, that upon the designation of a function as a core administrative function, the employees of each agency, department, office or commission who perform these core administrative functions may be transferred to the executive office of health and human services; provided further, that the reorganization shall not impair the civil service status of any transferred employee who immediately before the effective date of this act either holds a permanent appointment in a position classified under chapter 31 of the General Laws or has tenure in a position by reason of section 9A of chapter 30 of the General Laws; and provided further, that nothing in this section shall be construed to impair or change an employee's status, rights, or benefits under chapter 150E of the General Laws
Intragovernmental Service Fund ... 100% 22,189,326

CHARGEBACK FOR HEALTH AND HUMAN SERVICES IT

4000-1701 For the cost of information technology services provided to agencies of the executive office of health and human services Intragovernmental Service Fund ... 100% 31,970,461

Retained Revenue **275,000,000**

| | | |
|-----------|--|-------------|
| 4000-0320 | For the executive office of health and human services to expend for medical care and assistance rendered in the current year an amount not to exceed \$225,000,000 from the monies received from recoveries and collections of any current or prior year expenditures; provided, that notwithstanding any general or special law to the contrary, the balance of any personal needs accounts collected from nursing and other medical institutions upon a medical assistance recipient's death and held by the executive office for more than three years may be credited to this item | 225,000,000 |
|-----------|--|-------------|

EOHHS CONTINGENCY CONTRACTS RETAINED REVENUE

| | | |
|-----------|--|------------|
| 4000-0321 | For the executive office of health and human services, which may expend not more than \$50,000,000 for contingency fee contracts related to pursuing federal reimbursement or avoiding costs in its capacity as the single state agency under Title XIX and XXI of the Social Security Act and as the principal agency for all of the agencies within the executive office and other federally-assisted programs administered by the executive office; provided, that notwithstanding any general or special law or regulation to the contrary, such contingency contracts shall not exceed 3 years except with prior review and approval by the executive office for administration and finance; provided further, that the secretary of health and human services shall submit to the secretary of administration and finance and the house and senate committees on ways and means an annual report detailing the amounts of the agreements, the ongoing and new projects, and the amount of federal reimbursement and cost avoidance derived from the contracts no later than September 15 for the previous fiscal year activities; provided further, that for the purpose of accommodating timing discrepancies between the receipt of revenue and payments required under contingency contracts the comptroller shall certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system; provided, that notwithstanding any general or special law to the contrary, the executive office of health and human services, acting in its capacity as the single state agency under Title XIX of the Social Security Act and as the principal agency for all of the agencies within the executive office and other federally-assisted programs administered by the executive office, may enter into interdepartmental services agreements with the University of Massachusetts medical school to perform activities that the secretary of health and human services, in consultation with the comptroller, determines appropriate and within the scope of the proper administration of said Title XIX and other federal funding provisions to support the programs and activities of the executive office; provided further, the activities may include: (1) providing administrative services including, but not limited to, providing the medical expertise to support or administer utilization management activities, determining eligibility based on disability, supporting case management activities and similar initiatives; (2) providing consulting services related to quality assurance, program evaluation and development, integrity and soundness and project management; and (3) providing activities and services to pursue federal reimbursement or avoid costs, third-party liability and recoup payments to third parties; provided further, that federal reimbursement for any expenditure made by the University of Massachusetts medical school relative to federally-reimbursable services the university provides under these interdepartmental service agreements or other contracts with the executive office shall be distributed to the university and recorded distinctly in the state accounting system; provided further, the secretary may negotiate contingency fees for activities and services related to pursuing federal reimbursement or avoiding costs and the comptroller shall certify these fees and pay them upon the receipt of this revenue, reimbursement or demonstration of costs avoided; provided further, contracts for contingency fees shall not exceed 3 years and | 50,000,000 |
|-----------|--|------------|

shall not be renewed without prior review and approval by the executive office for administration and finance; provided further, the secretary shall not pay contingency fees to the University of Massachusetts medical school in excess of \$40,000,000 for state fiscal year 2016; provided, however, that contingency fees paid to the University of Massachusetts medical school under an interagency service agreement for recoveries related to the special disability workload projects shall be excluded from that \$40,000,000 limit for state fiscal year 2016; and provided further, the secretary of health and human services shall submit to the secretary of administration and finance and the senate and house committees on ways and means a quarterly report detailing the amounts of the agreements, the ongoing and new projects undertaken by the university, the amounts expended on personnel and the amount of federal reimbursement and recoupment payments that the university collected.

| <i>Trust Spending</i> | 1,479,059,805 |
|--|----------------------|
| HEALTH SAFETY NET CHCS AND DEMOS | |
| 4000-0090 | 81,000,000 |
| HEALTH SAFETY NET HOSPITAL PAYMENTS | |
| 4000-0091 | 404,416,846 |
| HEALTH SAFETY NET CLAIMS OPERATIONS | |
| 4000-0092 | 9,877,350 |
| CONNECTOR ADMINISTRATION EXPENDABLE TRUST | |
| 4000-0330 | 1,489,343 |
| DELIVERY SYSTEM TRANSFORMATION INITIATIVES TRUST FUND | |
| 4000-1067 | 213,810,939 |
| MEDICAL ASSISTANCE TRUST FUND | |
| 4000-1068 | 632,000,000 |
| HEALTH INFORMATION TECHNOLOGY TRUST FUND | |
| 4000-1069 | 128,634,921 |
| HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT FUND | |
| 4000-4000 | 7,830,405 |

Soldiers Home in Holyoke

The mission of the Soldiers' Home in Holyoke is to provide the highest quality of health care services to Massachusetts veterans with honor and dignity. The vision of the Soldiers' Home in Holyoke is to be able to meet the current needs of the long-term care veterans which are being served and those of the future. It is also the vision to be able to provide community supports to those veterans being served by our outpatient clinics.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Soldiers Home in Holyoke | 24,480 | 0 | 24,480 | 17,385 |

<http://www.mass.gov/hly>

Budgetary Direct Appropriations **23,170,537**

SOLDIERS' HOME IN HOLYOKE ADMINISTRATION AND OPERATIONS

4190-0100 For the maintenance and operation of the Soldiers' Home in Holyoke 23,170,537

Retained Revenue **1,309,044**

HOLYOKE ANTENNA RETAINED REVENUE

4190-0101 For the soldiers' home in Holyoke which may expend for its operation an amount not to exceed \$5,000 from the licensing of the property for placement of aerial antennas 5,000

PHARMACY CO-PAYMENT FEE RETAINED REVENUE

4190-0102 The soldiers' home in Holyoke may expend for the outpatient pharmacy program an amount not to exceed \$110,000 from co-payments which it may charge to users of the program; provided, that the rates of the co-payments and the procedures for their administration shall be determined annually by the soldiers' home superintendent; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the soldiers' home may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 110,000

HOLYOKE TELEPHONE AND TELEVISION RETAINED REVENUE

4190-0200 The soldiers' home in Holyoke may expend for the provision of television and telephone services to residents an amount not to exceed \$50,000 from fees collected from veterans in its care 50,000

HOLYOKE 12 BED RETAINED REVENUE

4190-0300 For the soldiers' home in Holyoke which may expend not more than \$744,043 for the operation of 12 long term care beds from revenue generated through 744,043

the occupancy of these beds; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the soldiers' home may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system

LICENSE PLATE SALES RETAINED REVENUE

| | | |
|-----------|--|---------|
| 4190-1100 | The soldiers' home in Holyoke may expend for facility maintenance and patient care an amount not to exceed \$400,000; provided, that 40 per cent of all revenues generated under section 2 of chapter 90 of the General Laws through the purchase of license plates with the designation VETERAN by eligible veterans of the commonwealth, after compensating the registry of motor vehicles for the costs associated with the license plates, shall be deposited into and for the purposes of this account; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 400,000 |
|-----------|--|---------|

Soldiers Home in Massachusetts

The Soldiers' Home in Massachusetts is committed to utilizing all available resources to assist veteran clients to attain the highest possible level of health and well-being. Our aim is to give every veteran the finest and most comprehensive care necessary to prevent disease and to preserve health. If we are unable to render the necessary treatment, housing, or services required by our veterans, we will seek available resources and arrange for the prompt and safe transfer of our clients.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Soldiers Home in Massachusetts | 30,139 | 18 | 30,158 | 14,971 |

<http://www.mass.gov/che>

| | |
|--|-------------------|
| Budgetary Direct Appropriations | 29,539,153 |
|--|-------------------|

SOLDIERS' HOME IN MASSACHUSETTS ADMINISTRATION AND OPERATIONS

| | | |
|-----------|---|------------|
| 4180-0100 | For the maintenance and operation of the Soldiers' Home in Massachusetts located in the city of Chelsea | 29,539,153 |
|-----------|---|------------|

| | |
|-------------------------|----------------|
| Retained Revenue | 600,000 |
|-------------------------|----------------|

LICENSE PLATE SALES RETAINED REVENUE

| | | |
|-----------|--|---------|
| 4180-1100 | The soldiers' home in Massachusetts, located in the city of Chelsea, may | 600,000 |
|-----------|--|---------|

expend for facility maintenance and patient care an amount not to exceed \$600,000; provided, that 60 per cent of all revenues generated under section 2 of chapter 90 of the General Laws through the purchase of license plates with the designation VETERAN by eligible veterans of the commonwealth, after compensating the registry of motor vehicles for the costs associated with the license plates, shall be deposited into and for the purposes of this account; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system

| <i>Trust Spending</i> | 18,434 |
|--|---------------|
| SOLDIERS HOME TELECOMMUNICATION LEASE EXPENDABLE TRUST | |
| 4180-1101 | 18,434 |

Housing and Economic Development

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Department of Business Development | 7,143 | 41 | 7,184 | 0 |
| Department of Housing and Community Development | 403,942 | 496,132 | 900,074 | 3,984 |
| Department of Telecommunications and Cable | 3,245 | 0 | 3,245 | 5,592 |
| Division of Banks | 19,977 | 525 | 20,502 | 29,341 |
| Division of Insurance | 15,512 | 1,495 | 17,007 | 98,946 |
| Division of Professional Licensure | 5,340 | 11,343 | 16,683 | 16,743 |
| Division of Standards | 1,942 | 0 | 1,942 | 2,722 |
| Massachusetts Marketing Partnership | 8,270 | 480 | 8,750 | 0 |
| Office of Consumer Affairs and Business Regulation | 1,470 | 230 | 1,700 | 1,300 |
| Office of the Secretary of Housing and Economic Development | 10,748 | 11,298 | 22,047 | 0 |
| TOTAL | 477,588 | 521,545 | 999,133 | 158,630 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|--|----------------|----------------|----------------|--------------------|---------------------|
| Department of Business Development | 24 | 21 | 21 | 20 | 21 |
| Department of Housing and Community Development | 183 | 200 | 207 | 202 | 205 |
| Department of Telecommunications and Cable | 22 | 23 | 21 | 23 | 23 |
| Division of Banks | 158 | 158 | 159 | 163 | 163 |
| Division of Insurance | 110 | 110 | 119 | 132 | 132 |
| Division of Professional Licensure | 88 | 81 | 80 | 83 | 83 |
| Division of Standards | 16 | 17 | 20 | 22 | 22 |
| Massachusetts Marketing Partnership | 20 | 20 | 19 | 18 | 19 |
| Office of Consumer Affairs and Business Regulation | 24 | 24 | 24 | 22 | 24 |

| | | | | | |
|---|------------|------------|------------|------------|------------|
| Office of the Secretary of Housing and Economic Development | 22 | 20 | 21 | 29 | 40 |
| TOTAL | 666 | 673 | 690 | 714 | 732 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Department of Business Development

The mission of the Massachusetts Office of Business Development (MOBD) is to strengthen the Massachusetts economy by providing a highly responsive, pro business climate that stimulates job growth and builds on the core economic strengths of every region. MOBD facilitates access to resources and incentive programs that help businesses thrive in Massachusetts. By providing guidance and expertise, MOBD creates a dynamic environment for business expansion and growth across the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------------|---|---|-----------------------------|---|
| Department of Business Development | 7,143 | 41 | 7,184 | 0 |

<http://www.mass.gov/dbt>

Budgetary Direct Appropriations **7,142,846**

MASSACHUSETTS OFFICE OF BUSINESS DEVELOPMENT

7007-0300 For the operation of the Massachusetts office of business development, which shall include the operation and support of capital grants programs, including but not limited to the MassWorks capital infrastructure program, the operation of the Massachusetts office of small business and entrepreneurship and for marketing and promoting the commonwealth in order to attract and retain targeted businesses and industries 1,806,624

SMALL BUSINESS DEVELOPMENT CENTER AT UMASS

7007-0800 For a state matching grant for a small business development center; provided, that no funds may be expended from this item until the United States Small Business Administration has made a payment or has executed a contract to pay the University of Massachusetts at Amherst for the operation of the center; provided further, that the funds expended from this item shall not exceed 25 per cent of the gross operating cost of the center; provided further, that not more than \$300,000 from this item shall be expended for federal procurement technical assistance services within the center, subject to the receipt of matching funds from federal or private sources including the Department of Defense; and provided further, that the services shall include, but not be limited to, assisting businesses in securing federal contracts, obtaining contract financing, generating responses to requests for proposals, interpreting bid documents, providing educational workshops and seminars and the electronic identification and tracking of federal bid opportunities 1,186,222

COMMONWEALTH ZOOLOGICAL CORPORATION

7007-0952 For the operation of the Commonwealth Zoological Corporation under chapter 92B of the General Laws; provided, that the funds appropriated in this item shall be used to promote private fundraising, achieve self-sufficiency and serve as a catalyst for urban economic development and job opportunities for local residents; and provided further, that not less than \$750,000 shall be expended on a matching program to encourage private and corporate donations to support the Franklin Park Zoo and Stone Zoo 3,900,000

Massachusetts Tourism Fund ... 100%

SMALL BUSINESS ASSOCIATION LAYOFF AVERSION GRANT PROGRAM

| | | |
|-----------|---|---------|
| 7007-1641 | For a grant for the Small Business Association of New England for the layoff aversion through management assistance program for consultant and technical assistance to manufacturing companies to prevent business closure and employee displacement; provided, that the expenditure of the layoff aversion through management program in this item shall leverage at least \$1 in matching funds for every \$1 granted pursuant to this item | 250,000 |
|-----------|---|---------|

Trust Spending **40,976**

SMALL BUSINESS AND ENTREPRENEURSHIP TRUST

| | |
|-----------|--------|
| 7007-9010 | 25,295 |
|-----------|--------|

INDUSTRY SPECIALIST PROGRAM

| | |
|-----------|--------|
| 9000-1809 | 15,681 |
|-----------|--------|

Department of Housing and Community Development

The Department of Housing and Community Development (DHCD) is the agency responsible for providing leadership, professional assistance and financial resources to promote safe, decent and affordable housing opportunities, economic vitality of communities and sound municipal management. These goals and objectives are reached in partnership with regional and local governments, public agencies, community-based organizations and the business community. DHCD is committed to programs and funding that primarily target populations of low-to-moderate incomes and those with special needs; coordinating, integrating and balancing agency responses to address the comprehensive needs and interests of communities; programs and technical assistance designed to facilitate informed decision-making at the local level and to encourage self-sufficiency of residents and communities; and sound business practices that ensure the highest standards of public accountability and responsibility.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Department of Housing and Community Development | 403,942 | 496,132 | 900,074 | 3,984 |

<http://www.mass.gov/dhcd>

Budgetary Direct Appropriations **401,406,897**

INDIAN AFFAIRS COMMISSION

| | | |
|-----------|---|---------|
| 7004-0001 | For the operation of the commission on Indian affairs | 118,012 |
|-----------|---|---------|

DEPT OF HOUSING AND COMMUNITY DEVELOPMENT ADMIN

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| 7004-0099 | For the operation of the department of housing and community development; provided, that notwithstanding any general or special law, rule or regulation to the contrary, the department may conduct annual verifications of household income levels based upon state tax returns for the purposes of administering the state and federal housing subsidy programs funded in items 7004-0108, 7004-9005, 7004-9009, 7004-9014, 7004-9019, 7004-9020, 7004-9024, 7004-9030, 7004-9033, 7004-9316, and 7004-9322; provided further, that for the purposes of conducting this income verification, the director of the department may enter into an interdepartmental service agreement with the commissioner of revenue to utilize the department of revenue's wage reporting and bank match system for the purpose of verifying the income and eligibility of participants in federally assisted housing programs and that of members of the participants' households; provided further, that as a condition of eligibility or continued occupancy by an applicant or a tenant, the department may require disclosure of the social security number of an applicant or tenant and members of the applicant's or tenant's household for use in verification of income eligibility; provided further, that the department may deny or terminate participation in subsidy programs for failure by an applicant or a tenant to provide a social security number for use in verification of income eligibility; provided further, that the department may also consult with the department of revenue, the department of transitional assistance or any other state or federal agency which it considers necessary to conduct this income verification; provided further, that notwithstanding any general or special law to the contrary, these state agencies shall consult and cooperate with the department and furnish any information in the possession of the agencies including, but not limited to, tax returns and applications for public assistance or financial aid; provided further, that notwithstanding section 12 of chapter 490 of the acts of 1980, the department may authorize neighborhood housing services corporations to retain, re-assign and re-loan funds received in repayment of loans made under the neighborhood housing services rehabilitation program; provided further, that notwithstanding any general or special law to the contrary, the department may make expenditures for the purposes of the department against federal grants for certain direct and indirect costs under a cost overhead allocation plan approved by the comptroller; provided further, that the comptroller shall maintain an account on the Massachusetts management accounting and reporting system for the purpose of making these expenditures; provided further, that expenditures made against the account shall not be subject to appropriation and may include the cost of personnel; provided further, that the department shall provide the caseload forecasting office with enrollment data and any other information pertinent to caseload forecasting that is requested by the office on a monthly basis; and provided further, that such information shall be provided in a manner that meets all applicable federal and state privacy and security requirements | 7,250,142 |
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OPERATION OF HOMELESS PROGRAMS

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| 7004-0100 | For the operations of the homeless shelter and services unit, including the compensation of caseworkers and support personnel | 6,403,103 |
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EMERGENCY ASSISTANCE FAMILY SHELTERS AND SERVICES

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| 7004-0101 | For certain expenses of the emergency assistance program under section 30 of chapter 23B of the General Laws; provided, that eligibility shall be limited to families with incomes at or below 115 per cent of the 2011 or later-issued higher federal poverty level; provided further, that any family whose income exceeds 115 per cent of the federal poverty level while the family is receiving assistance funded by this item shall not become ineligible for assistance due to exceeding the income limit for a period of 6 months from the date that the | 154,873,948 |
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income level was exceeded; provided further, that families that shall be eligible for assistance throughout a temporary emergency family shelter shall include: (a) families that are at risk of domestic abuse in their current housing situation or who are homeless because they fled domestic violence and have not had access to safe, permanent housing since leaving the housing situation in which they fled; (b) families that, through no fault of their own, are homeless due to fire, flood or natural disaster; (c) families that, through no fault of their own, have been subject to eviction from their most recent housing due to: (i) foreclosure; (ii) condemnation; (iii) conduct by a guest or former household member who is not part of the household seeking emergency shelter and over whose conduct the remaining household members had no control; or (iv) nonpayment of rent caused by a documented medical condition or diagnosed disability or caused by a documented loss of income within the last 12 months directly as a result of a change in household composition or a loss of income source through no fault of the family; (d) families who are in a housing situation where they are not the primary lease holder or who are in a housing situation not meant for human habitation and where there is a substantial health and safety risk to the family that is likely to result in significant harm should the family remain in such housing situation; provided further, that clauses (iii) and (iv) of 760 CMR 67.06(1)(f)6.d shall not apply in fiscal year 2016; provided further, that the health and safety risk shall be determined by the department of children and families through risk assessments; provided further, that a family who receives emergency housing assistance due to domestic abuse shall be connected to the appropriate social service agency; provided further, that temporary assistance under this item shall be terminated upon the offer of available housing or other assistance sufficient to maintain or stabilize housing; provided further, that a family may not decline an offer for available housing if the offer adequately accommodates the size and disabilities of the family and the new housing placement shall not result in a job loss for the client; provided further, that any family that declines an adequate offer of available housing or other assistance sufficient to maintain or stabilize housing shall become ineligible for assistance from this item; provided further, that families receiving benefits under this item shall have 30 per cent of their income set aside in a savings account, subject to reasonable exceptions as set forth in departmental regulations in effect in fiscal year 2015; provided further, that the amount saved shall be exempt from otherwise applicable asset limits; provided further, that families receiving emergency assistance shall receive housing search assistance that attempts to facilitate a sustainable housing placement in a new sustainable tenancy or in a safe residence, including, but not limited to, a placement for which the family is not the primary lease holder, as soon as possible; provided further, that benefits under this item shall be provided only to residents of the commonwealth of Massachusetts who are citizens of the United States or aliens lawfully admitted for permanent residence or otherwise permanently residing under color of the law in the United States; provided further, that the department shall take all necessary steps to enforce the regulations to prevent abuse of the emergency assistance program, including a wage match agreement with the department of revenue; provided further, that eligibility for shelter by an otherwise eligible family shelter shall not be impaired by prior receipt of any non-shelter benefit; provided further, that an eligible household that is approved for shelter placement shall be placed in a shelter as close as possible to the household's home community unless a household requests otherwise; provided further, that if the closest available placement is not within 20 miles of the household's home community, the household shall be transferred to an appropriate shelter within 20 miles of its home community at the earliest possible date unless the household requests otherwise; provided further, that the department shall notify local school departments of the placement of a family in its district within 5 days of placement; provided further, that the department shall make every effort to ensure that children

receiving services from this item shall continue attending school in the community in which they lived prior to receiving services funded from this item; provided further, that the department shall use its best efforts to ensure that a family placed by the emergency assistance program shall be provided with access to refrigeration and basic cooking facilities; provided further, that should a family with a child under the age of 3 be placed in a hotel or motel, the department of housing and community development shall ensure that the hotel or motel provides a crib for each child under the age of 3 that meets all the state and federal safety codes; provided further, that notwithstanding any other general or special law to the contrary, the department shall immediately provide shelter for up to 30 days to families who appear to be eligible for such shelter based on statements provided by the family and any other information in the possession of the department, but who need additional time to obtain any third-party verifications reasonably required by the department; provided further, that this item shall be subject to appropriation and, in the event of a deficiency, nothing in this item shall give rise to or shall be construed as giving rise to any enforceable right or entitlement to services in excess of the amounts appropriated; provided further that no funds shall be expended for personnel or administrative costs; provided further, that no funds shall be expended for costs associated with the homeless management information system; provided further, that the department shall endeavor to convert scattered site units to congregate units and, as allowed by demand, reduce the overall number of shelter beds through the reduction of scattered site units; and provided further, that funds shall be expended for expenses incurred as a result of families being housed in hotels due to the unavailability of contracted shelter beds

HOMELESS INDIVIDUALS ASSISTANCE

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| 7004-0102 | For the homelessness program to assist individuals who are homeless or in danger of becoming homeless, including assistance to organizations that received funding in 2015 and that provide shelter, transitional housing and services that help individuals avoid entry into shelter or successfully exit shelter; provided, that no organization providing services to the homeless shall receive less than an average per bed/per night rate of \$25; provided further, that the department may allocate funds to other agencies for the purposes of this program; provided further, that no funds shall be expended for costs associated with the homeless management information system; and provided further, that programs that currently provide shelter may renegotiate how they will use their shelter fund, with the agreement of the department and the host cities or towns, to provide alternative services that have proven to be effective including housing first and rapid rehousing models | 40,800,335 |
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HOME AND HEALTHY FOR GOOD PROGRAM

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| 7004-0104 | For the home and healthy for good program operated by the Massachusetts Housing and Shelter Alliance for the purpose of reducing the incidence of chronic homelessness in the commonwealth; provided, that the Massachusetts Housing and Shelter Alliance shall be solely responsible for the administration of this program | 1,800,000 |
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MASSACHUSETTS SHORT TERM HOUSING TRANSITION PROGRAM

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| 7004-0108 | For a program of short-term housing assistance to help families in addressing obstacles to maintaining or securing housing for families eligible for temporary emergency shelter under item 7004-0101; provided, that the assistance provided under this item shall include not less than 12 months of housing stabilization and economic self-sufficiency case management services for | 26,249,331 |
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each family receiving household assistance under this item; provided further, that the assistance may include, but shall not be limited to: payments of rent and utility arrears, a portion of the household's monthly rent, first month's rent, last month's rent, security deposit, utility charges and extraordinary medical bills, so long as such assistance will maintain housing for the family; provided further, that assistance from this item shall not exceed \$8,000 in a 12 month period; provided further, that a family shall not receive more than a combined sum of \$8,000 in a 12 month period from this item and item 7004-9316; provided further, that funds shall be used to transition families served by the program into temporary or permanent sustainable housing more rapidly; provided further, that so long as a family meets the requirements of the family's housing stabilization plan, a family that, after first receiving benefits through this item, has an income which exceeds 50 per cent of area median income shall not become ineligible for assistance due to exceeding the income limit for a period of 6 months from the date that the income level was exceeded; provided further, that a family that was terminated from the program or did not make a good faith effort to follow its housing stabilization plan during the term of its assistance shall be ineligible for benefits under item 7004-0101 and this item for 24 months from the last date they received assistance under said items, including housing stabilization and economic self-sufficiency case management services; provided further, that a family's housing stabilization plan shall adequately accommodate the age and disabilities of the family members; provided further, that no family with a head of household who is over 60 years of age or who is disabled and who is in compliance with the requirements of a housing stabilization plan that accommodates disabilities shall be denied short-term housing assistance; provided further, that any such family with a head of household who is over 60 years of age or who is disabled shall not have engaged in, or be engaged in, any activity that threatens the health, safety or security of the family, other program participants or program staff; provided further, that families receiving benefits under this program who are found not to be eligible for continuing benefits shall be eligible for aid pending a timely appeal under chapter 23B of the General Laws; provided further, that families who are denied assistance under this item may appeal that denial under said chapter 23B, including subsection (F) of section 30, and regulations adopted to implement said chapter 23B; provided further, that benefits under this item shall be provided only to residents of the commonwealth of Massachusetts who are citizens of the United States or aliens lawfully admitted for permanent residence or otherwise permanently residing under color of law in the United States; provided further, that the department, as a condition of continued eligibility for assistance under this program, may require disclosure of social security numbers by all members of a family receiving assistance under this item for use in verification of income with other agencies, departments and executive offices; provided further, that any family in which a member of the family fails to provide a social security number for use in verifying the family's income and eligibility shall no longer be eligible to receive benefits from this program; provided further, that the department shall administer this program through the following agencies unless administering agencies are otherwise procured by the department: the Berkshire Housing Development Corporation, the Central Massachusetts Housing Alliance, Inc., the Community Teamwork, Inc., the Housing Assistance Corporation, the Franklin County Regional Housing and Redevelopment Authority, Hap, Inc., the Metropolitan Boston Housing Partnership, Inc., the Lynn Housing Authority and Neighborhood Development, the South Middlesex Opportunity Council, Inc., the South Shore Housing Development Corporation, and RCAP Solutions, Inc.; provided further, that the department of housing and community development shall reallocate financing based on performance based statistics from under-performing service providers to above average service providers in order to move as many families from hotel, motels, or shelters into more sustainable

housing; provided further, that the department may use funds provided for this program for stabilization workers to focus efforts on housing retention, and link households to supports including job training, education, job search, and childcare opportunities available and may enter into agreements with other public and private agencies for the provision of such services, and that a stabilization worker shall be assigned to each household; and provided further, that this entire item shall be subject to appropriation and, in the event of a deficiency, nothing in this item shall give rise to or shall be construed as giving rise to any enforceable right or entitlement to services in excess of the amounts appropriated in this item

HOUSING SERVICES AND COUNSELING

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| 7004-3036 | For housing services and counseling; provided, that funds shall be expended as grants to 9 regional housing consumer education centers operated by the regional nonprofit housing authorities unless administering agencies are otherwise procured by the department; provided further, that the funds shall be awarded through a competitive application process under criteria created by the department; and provided further, that no funds shall be expended from this item in the AA object class for the compensation of state employees | 1,741,922 |
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TENANCY PRESERVATION PROGRAM

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| 7004-3045 | For a tenancy preservation program for neutral party consultation services in eviction cases before the housing court department of the Massachusetts trial court for individuals with disabilities and for families that contain individuals with disabilities if the disability is directly related to the reason for eviction | 500,000 |
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SERVICE COORDINATORS PROGRAM

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| 7004-4314 | For the expenses of a service coordinators program established by the department to assist tenants residing in housing developed under sections 39 and 40 of chapter 121B of the General Laws | 350,401 |
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SUBSIDIES TO PUBLIC HOUSING AUTHORITIES

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| 7004-9005 | For subsidies to housing authorities and nonprofit organizations, including funds for deficiencies caused by certain reduced rentals in housing for the elderly, handicapped, veterans and relocated persons under sections 32 and 40 of chapter 121B of the General Laws; provided, that the department may expend funds appropriated in this item for deficiencies caused by certain reduced rentals which may be anticipated in the operation of housing authorities for the first quarter of the subsequent fiscal year; provided further, that no monies shall be expended from this item to reimburse the debt service reserve included in the budgets of housing authorities; provided further, that no funds shall be expended from this item in the AA object class for the compensation of state employees; provided further, that the amount appropriated in this item shall be considered to meet any and all obligations under said sections 32 and 40 of said chapter 121B; provided further, that any new reduced rental units developed in fiscal year 2016 eligible for subsidies under this item shall not cause any annualization that results in an amount exceeding the amount appropriated in this item; provided further, that all funds in excess of normal utilities, operations and maintenance costs may be expended for capital repairs; and provided further, that the administration shall make every attempt to direct efforts toward rehabilitating local housing authority family units requiring \$10,000 or less in repairs | 64,000,000 |
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PUBLIC HOUSING REFORM

7004-9007 For costs associated with implementation of the department's duties as specified in chapter 235 of the Acts of 2014 800,000

URBAN AGENDA HOUSING

7004-9008 For planning grants to local housing authorities and municipalities in urban areas to develop new affordable rental or homeownership housing; provided, that local housing authorities and municipalities shall meet eligibility criteria established by the department 1,000,000

MASSACHUSETTS RENTAL VOUCHER PROGRAM

7004-9024 For a program of rental assistance for low-income families and elderly persons through mobile and project-based vouchers; provided, that such assistance shall only be paid under a program known as the Massachusetts rental voucher program; provided further, that the income of eligible households shall not exceed 50 per cent of the area median income; provided further, that the department of housing and community development may award mobile vouchers to eligible households currently occupying project-based units that shall expire due to the nonrenewal of project-based rental assistance contracts; provided further, that the department, as a condition of continued eligibility for vouchers and voucher payments, may require disclosure of social security numbers by participants and members of a participant's household in the Massachusetts rental voucher program for use in verification of income with other agencies, departments and executive offices; provided further, that any household in which a participant or member of a participant's household fails to provide a social security number for use in verifying the household's income and eligibility shall no longer be eligible for a voucher or to receive benefits from the voucher program; provided further, that the vouchers shall be in varying dollar amounts and shall be set by the department based on consideration, including, but not limited to, family size, composition, income level and geographic location; provided further, that notwithstanding any general or special law to the contrary, the monthly dollar amount of each voucher shall be the department approved monthly rent of the unit less the monthly amount paid for rent by the household; provided further, that notwithstanding any general or special law to the contrary, the use of rent surveys shall not be required in determining the amounts of the mobile vouchers or the project-based units; provided further, that any household which is proven to have caused intentional damage to its rental unit in an amount exceeding 2 months of rent during any 1-year period shall be terminated from the program; provided further, that if a mobile voucher's use is or has been discontinued, then the mobile voucher shall be re-assigned within 90 days; provided further, that the department shall pay agencies a base administrative fee for the costs of administering the program; provided further, that notwithstanding any general or special law to the contrary, each household holding a voucher shall pay at least 30 per cent but not more than 40 per cent of its income as rent; provided further, that the department shall establish the amounts of the mobile vouchers and the project-based vouchers so that the appropriation in this item is not exceeded by payments for rental assistance and administration; provided further, that the department shall not enter into commitments which shall cause it to exceed the appropriation set forth in this item; provided further, that the department may impose certain obligations for each participant in the Massachusetts rental voucher program through a 12-month contract which shall be executed by the participant and the department; provided further, that such obligations may include, but shall not be limited to, job training, counseling, household budgeting and education, as defined in regulations promulgated by the department and to the extent 75,421,578

these programs are available; provided further, that each participant shall be required to undertake and meet these contractually established obligations as a condition for continued eligibility in the program; provided further, that for continued eligibility, each participant shall execute this 12-month contract on or before September 1, 2015, if the participant's annual eligibility recertification date occurs between June 30, 2015 and September 1, 2015, and otherwise on or before the annual eligibility recertification date; provided further, that any participant who is over the age of 60 years or who is disabled may be exempt from any obligations unsuitable under particular circumstances; provided further, that the department may assist housing authorities at their written request in the immediate implementation of a homeless prevention program utilizing alternative housing resources available to them for low-income families and the elderly by designating participants in the Massachusetts rental voucher program as at risk of displacement by public action through no fault of their own; provided further, that participating local housing authorities may take all steps necessary to enable them to transfer mobile voucher program participants from the Massachusetts rental voucher program into another housing subsidy program; and provided further, that the department of housing and community development shall strive to avoid a reduction in the value of the Massachusetts rental voucher from its value as of June 30, 2015

ALTERNATIVE HOUSING VOUCHER PROGRAM

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| 7004-9030 | For a program of rental assistance for non-elderly persons with disabilities established under chapter 179 of the acts of 1995; provided, that notwithstanding any general or special law to the contrary, rental assistance shall be in the form of mobile vouchers; provided further, that the vouchers shall be in varying amounts and set by the department based on considerations including, but not limited to, household size, composition, household income and geographic location; provided further, that any household which is proven to have caused intentional damage to its rental unit in an amount exceeding 2 months' rent during any 1-year lease period shall be terminated from the program; provided further, that the department shall pay agencies an administrative fee per voucher per month to be determined by the department for the costs of administering the program; provided further, that notwithstanding any general or special law to the contrary, there shall be no maximum percentage applicable to the amount of income paid for rent by each household holding a mobile voucher, but each household shall be required to pay not less than 25 per cent of its net income, as defined in regulations adopted by the department, for units if utilities are not provided by the unit owner or not less than 30 per cent of its income for units if utilities are provided by the unit owner; provided further, that payments for rental assistance may be provided in advance; provided further, that the department shall establish the amounts of the mobile vouchers, so that this appropriation is not exceeded by payments for rental assistance and administration; provided further, that the department shall not enter into commitments which will cause it to exceed this appropriation; provided further, that the amount of a rental assistance voucher payment for an eligible household shall not exceed the rent less the household's minimum rent obligation; provided further, that the word "rent" as used in this item shall mean payments to the landlord or owner of a dwelling unit under a lease or other agreement for a tenant's occupancy of the dwelling unit, but shall not include payments made by the tenant separately for the cost of heat, cooking fuel and electricity; and provided further, that nothing stated in this item shall give rise to or shall be construed as giving rise to enforceable legal rights in any party or an enforceable entitlement to any form of housing | 3,550,000 |
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RENTAL SUBSIDY PROGRAM FOR DMH CLIENTS

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| 7004-9033 | For rental subsidies to eligible clients of the department of mental health; provided, that the department shall establish the subsidy amounts so that payment of the subsidies and any other commitments from this item do not exceed the amount appropriated in this item | 5,048,125 |
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RESIDENTIAL ASSISTANCE FOR FAMILIES IN TRANSITION

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| 7004-9316 | For a program to provide assistance in addressing obstacles to maintaining or securing housing for families with: (a) a household income not greater than 30 per cent of area median income that are homeless and moving into unsubsidized housing or are at risk of becoming homeless; or (b) a household income greater than 30 per cent but not more than 50 per cent of area median income that are homeless and moving into subsidized or private housing, or are at risk of becoming homeless due to a significant reduction of income or increased expenses; provided further, that assistance shall be administered by the department through contracts with the HomeBASE agencies; provided further, that not less than 90 per cent of the funds shall be provided to households with an income not greater than 30 per cent of area median income, subject to the department's discretion based on data reflecting program demand and usage; provided further, that in distributing 90 per cent of the funds, the department shall prioritize those families most likely to otherwise require shelter services under item 7004-0101; provided further, that the amount of financial assistance provided to a family shall not exceed more than \$4,000 in any 12-month period; provided further, that the combined sum of benefits received by a family in a 12-month period from this item and item 7004-0108 shall not be more than the maximum level of short term assistance in item 7004-0108; provided further, that prior to authorizing a residential assistance payment for a family, the administering agency shall make a finding that the payment will enable the family to retain its current housing, obtain new housing or otherwise avoid homelessness; provided further, that in making these findings the agency shall, unless the facts of the case warrant otherwise, apply a presumption that the payment will enable a family to retain its housing, obtain new housing or otherwise avoid homelessness; provided further, that residential assistance payments may be made through direct vendor payments according to standards to be established by the department; provided further, that the agencies shall establish a system for referring families approved for residential assistance payments whom the agencies determine would benefit from these services to existing community-based programs that provide additional housing stabilization supports, including assistance in obtaining housing subsidies and locating alternative housing that is safe and affordable for those families; and provided further, that the program shall be administered under guidelines established by the department | 11,000,000 |
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SECURE JOBS PILOT

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| 7004-9322 | For the Secure Jobs pilot program for job training, job search services and 12 months of housing stabilization services, if not otherwise available, to families receiving assistance under 7004-0101, 7004-0108, 7004-9024 or 7004-9316; provided that the program shall be administered by agencies that have demonstrated experience working in partnership with regional administering agencies, including, but not limited to: Community Teamwork, Inc.; Father Bill's & MainSpring, Inc.; HAP, Inc.; Jewish Vocational Services; and SER-Jobs for Progress, Inc. | 500,000 |
|-----------|--|---------|

| <i>Federal Grant Spending</i> | | 482,375,011 |
|--|---|--------------------|
| MCKINNEY EMERGENCY SHELTER GRANTS PROGRAM | | |
| 4400-0705 | For the purposes of a federally funded grant entitled, McKinney Emergency Shelter Grants Program | 4,805,839 |
| CONTINUUM OF CARE SUPPLEMENTAL HOUSING | | |
| 4400-0707 | For the purposes of a federally funded grant entitled, Continuum of Care Supplemental Housing | 6,217,132 |
| MCKINNEY SHELTER PLUS CARE - CONTINUUM OF CARE | | |
| 4400-9404 | For the purposes of a federally funded grant entitled, Mckinney Shelter Plus Care - Continuum of Care | 3,750,000 |
| WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS | | |
| 7004-2030 | For the purposes of a federally funded grant entitled, Weatherization Assistance for Low Income Persons | 5,088,393 |
| LOW INCOME HOME ENERGY ASSISTANCE PROGRAM | | |
| 7004-2033 | For the purposes of a federally funded grant entitled, Low Income Home Energy Assistance Program | 132,342,060 |
| COMMUNITY SERVICE BLOCK GRANT | | |
| 7004-2034 | For the purposes of a federally funded grant entitled, Community Service Block Grant | 15,775,814 |
| SMALL CITIES COMMUNITY DEVELOPMENT BLOCK GRANT | | |
| 7004-3037 | For the purposes of a federally funded grant entitled, Small Cities Community Development Block Grant | 29,498,057 |
| NEIGHBORHOOD STABILIZATION BLOCK GRANT | | |
| 7004-3038 | For the purposes of a federally funded grant entitled, Neighborhood Stabilization Block Grant | 1,235,667 |
| SECTION 8 SUBSTANTIAL REHABILITATION PROGRAM | | |
| 7004-9009 | For the purposes of a federally funded grant entitled, Section 8 Substantial Rehabilitation Program | 9,329,096 |
| FEDERAL HOUSING VOUCHER PROGRAM | | |
| 7004-9014 | For the purposes of a federally funded grant entitled, Federal Housing Voucher Program | 8,418,610 |
| HOUSING CHOICE VOUCHER AND VASH | | |
| 7004-9015 | For the purposes of a federally funded grant entitled, Housing Choice Voucher and Veterans Affairs Supportive Housing | 235,517,260 |

FAMILY UNIFICATION PROGRAM

7004-9016 For the purposes of a federally funded grant entitled, Family Unification Program 2,449,278

SUPPORTIVE HOUSING FOR PERSON WITH DISABILITIES

7004-9017 For the purposes of a federally funded grant entitled, Supportive Housing for Person with Disabilities 691,770

SECTION 8 MODERATE REHABILITATION PROGRAM

7004-9019 For the purposes of a federally funded grant entitled, Section 8 Moderate Rehabilitation Program 9,628,595

SECTION 8 NEW CONSTRUCTION PROGRAM

7004-9020 For the purposes of a federally funded grant entitled, Section 8 New Construction Program 6,371,464

HOME INVESTMENT PARTNERSHIPS

7004-9028 For the purposes of a federally funded grant entitled, Home Investment Partnerships 11,255,976

Retained Revenue 2,535,003

LOW-INCOME HOUSING TAX CREDIT FEE RETAINED REVENUE

7004-9315 The department of housing and community development may expend for the administration and monitoring of the low-income housing tax credit and local administration programs an amount not to exceed \$2,535,003 from fees collected under those programs; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 2,535,003

Trust Spending 13,757,471

ECONOMIC DEVELOPMENT SET ASIDE REVOLVING LOAN AND GRANT FUND

3724-3041 3,638,900

FEDERAL GRANT ADMINISTRATIVE FUNDS OVERHEAD ACCOUNT

3770-6640 612,723

OLD COLONY PLANNING COUNCIL FUND

| | |
|--|-----------|
| 3770-6700 | 91,123 |
| EMPLOYER ASSISTED HOUSING & PLANNING ASSISTANCE TOWARD HOUSING | |
| 7004-0006 | 600,000 |
| MOVING TO ECONOMIC OPPORTUNITY EXPENDABLE TRUST | |
| 7004-0013 | 440,000 |
| 40B PROJECT ELIGIBILITY FEE INCOME EXPENDABLE TRUST | |
| 7004-0016 | 68,000 |
| SECTION 8 SUBSTANTIAL REHABILITATION ADMINISTRATIVE FEE | |
| 7004-2361 | 283,056 |
| SECTION 8 ADMINISTRATIVE FEE HOUSING VOUCHER | |
| 7004-2363 | 1,927,169 |
| SECTION 8 ADMINISTRATIVE FEE MODERATE REHABILITATION | |
| 7004-2364 | 207,182 |
| SECTION 8 ADMINISTRATIVE FEE NEW CONSTRUCTION | |
| 7004-2365 | 729,931 |
| TAX CREDIT ASSISTANCE TAX CREDIT EXCHANGE ASSET MGT FEE TRUST | |
| 7004-2369 | 250,000 |
| SMART GROWTH HOUSING TRUST | |
| 7004-4500 | 1,203,000 |
| HOUSING PRESERVATION AND STABILIZATION TRUST FUND | |
| 7004-4778 | 2,000,000 |
| MASSACHUSETTS HOME INVESTMENT PARTNERSHIP TRUST | |
| 7004-9026 | 1,500,000 |
| AFFORDABLE HOUSING TRUST FUND | |
| 7004-9300 | 206,388 |

Department of Telecommunications and Cable

The mission of the Department of Telecommunications and Cable is to regulate the telecommunications and cable industries in accordance with statutory obligations imposed by the Commonwealth of Massachusetts and the federal government; to promote competition and protect consumers consistent with the public interest, including investigating and responding to carrier and consumer inquiries and complaints related to telecommunications and cable services; and to provide expert input, as requested by the Administration, to the development of telecommunications-related policies for the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Department of Telecommunications and Cable | 3,245 | 0 | 3,245 | 5,592 |

<http://www.mass.gov/ocabr/government/oca-agencies/dtc-lp/>

Budgetary Direct Appropriations **3,244,571**

DEPARTMENT OF TELECOMMUNICATIONS AND CABLE

7006-0071 For the operation of the department of telecommunications and cable; provided, that notwithstanding the second sentence of section 7 of chapter 25C of the General Laws, the assessments levied for fiscal year 2016 under this section shall be made at a rate sufficient to produce 100 per cent of the amount appropriated in this item, and the associated fringe benefits costs for personnel paid from this item 3,244,571

Division of Banks

The mission of the Division of Banks is to advance the public interest with the highest level of integrity and innovation by ensuring a sound, competitive and accessible banking and financial services environment.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Division of Banks | 19,977 | 525 | 20,502 | 29,341 |

<http://www.mass.gov/dob>

Budgetary Direct Appropriations **17,501,641**

DIVISION OF BANKS

7006-0010 For the operation of the division of banks; provided, that notwithstanding any general or special law to the contrary, the division shall assess 100 per cent of the amount appropriated in this item, and the associated fringe benefits costs for personnel paid from this item, upon financial institutions which the division 17,501,641

currently regulates under section 2 of chapter 167 of the General Laws

| | | |
|--|---|------------------|
| Retained Revenue | | 2,475,000 |
| LOAN ORIGINATOR ADMINISTRATION AND CONSUMER COUNSELING PROGRAM | | |
| 7006-0011 | The division of banks may expend for the costs associated with the licensure of loan originators under chapter 255F of the General Laws an amount not to exceed \$2,475,000 from the revenue received from administrative fees associated with licensure fees and from civil administrative penalties under chapter 255F; provided, that funds in this item may be expended as competitive grants for the operation of a pilot program for best lending practices, first-time homeowner counseling for non-traditional loans and 10 or more foreclosure education centers under section 16 of chapter 206 of the acts of 2007; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 2,475,000 |
| Trust Spending | | |
| MORTGAGE LOAN SETTLEMENT TRUST | | |
| 7006-0041 | | 500,000 |
| CONSUMER BOND CLAIM EXPENDABLE TRUST | | |
| 7006-0044 | | 25,000 |

Division of Insurance

The mission of the Division of Insurance is to monitor the solvency of its licensees in order to promote a healthy, responsive and willing marketplace for consumers who purchase insurance products.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Division of Insurance | 15,512 | 1,495 | 17,007 | 98,946 |

<http://www.mass.gov/doi>

Budgetary Direct Appropriations **15,511,731**

DIVISION OF INSURANCE

| | | |
|-----------|---|------------|
| 7006-0020 | For the operation of the division of insurance, including the expenses of the board of appeal on motor vehicle policies and bonds and the associated fringe benefits costs for personnel paid from this item and certain other costs of supervising motor vehicle liability insurance and the expenses of the fraudulent claims board; provided, that the positions of counsel I and counsel II shall not be subject to chapter 31 of the General Laws; provided further, that notwithstanding any general or special law to the contrary, 100 per cent of the amount appropriated in this item, and the associated fringe costs of personnel paid from this item, shall be assessed upon the institutions which the division currently regulates under general or special laws or regulations, except for licensed business entity producers; and provided further, that the assessment shall be in addition to any and all assessments currently assessed upon the institutions | 14,411,732 |
|-----------|---|------------|

HEALTH CARE ACCESS BUREAU ASSESSMENT

| | | |
|-----------|---|-----------|
| 7006-0029 | For the operation of the health care access bureau of the division of insurance; provided, that under section 7A of chapter 26 of the General Laws, the full amount appropriated in this item, as well as the associated fringe benefits costs for personnel paid from this item, shall be assessed upon the carriers licensed under chapters 175, 176A, 176B, and 176G of the General Laws | 1,100,000 |
|-----------|---|-----------|

| | |
|------------------------------|------------------|
| <i>Trust Spending</i> | 1,495,283 |
|------------------------------|------------------|

ALLOCATION OF AIB FUNDS TRUST

| | |
|-----------|---------|
| 7006-0009 | 311,000 |
|-----------|---------|

MEDICAL MALPRACTICE ANALYSIS BUREAU

| | |
|-----------|---------|
| 9222-7500 | 234,283 |
|-----------|---------|

WORKERS' COMPENSATION RATING BUREAU TRUST FUND

| | |
|-----------|---------|
| 9222-7650 | 600,000 |
|-----------|---------|

STATE RATING BUREAU MEDICAL MALPRACTICE INSURANCE TRUST

| | |
|-----------|---------|
| 9222-7900 | 350,000 |
|-----------|---------|

Division of Professional Licensure

The mission of the Division of Professional Licensure is to protect the public's health, safety and welfare by licensing qualified individuals who provide services to consumers and by the fair and consistent enforcement of statutes and regulations of its 31 boards of registration and occupational schools.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
|--------------------------|---|---|-----------------------------|---|

| | | | | |
|------------------------------------|-------|--------|--------|--------|
| Division of Professional Licensure | 5,340 | 11,343 | 16,683 | 16,743 |
|------------------------------------|-------|--------|--------|--------|

<http://www.mass.gov/dpl>

Budgetary Direct Appropriations **4,749,504**

DIVISION OF PROFESSIONAL LICENSURE

| | | |
|-----------|--|-----------|
| 7006-0040 | For the operation and administration of the division of professional licensure; provided, that the division shall at all times employ not less than 2 hearing officers to facilitate the processing of cases pending before the various boards | 4,749,504 |
|-----------|--|-----------|

Retained Revenue **590,000**

OCCUPATIONAL SCHOOLS OVERSIGHT

| | | |
|-----------|--|---------|
| 7006-0151 | For the division of professional licensure which may expend for the oversight of occupational schools an amount not to exceed \$590,000; provided, that revenues in excess of the appropriation that total not more than 25 per cent of total revenues for the fiscal year shall not revert to the General Fund but shall be available for expenditure in the subsequent fiscal year without further appropriation; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the division may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 590,000 |
|-----------|--|---------|

Trust Spending **11,343,116**

DIVISION OF PROFESSIONAL LICENSURE 50/50 TRUST

| | | |
|-----------|--|------------|
| 7006-0056 | | 11,243,116 |
|-----------|--|------------|

TRU LITIGATION

| | | |
|-----------|--|---------|
| 7006-0059 | | 100,000 |
|-----------|--|---------|

Division of Standards

The primary mission of the Division of Standards is to provide uniformity in the marketplace by enforcing standard accuracy requirements for devices used in the weighing or measuring of any item sold by weight, measure or count.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
|--------------------------|---|---|-----------------------------|---|

| | | | | |
|-----------------------|-------|---|-------|-------|
| Division of Standards | 1,942 | 0 | 1,942 | 2,722 |
|-----------------------|-------|---|-------|-------|

<http://www.mass.gov/standards>

Budgetary Direct Appropriations **1,056,545**

DIVISION OF STANDARDS

| | | |
|-----------|--|---------|
| 7006-0060 | For the operation of the division of standards | 896,173 |
|-----------|--|---------|

ITEM PRICING INSPECTIONS

| | | |
|-----------|---|---------|
| 7006-0066 | For the support of the division of standards' municipal inspection efforts; provided, that up to 15 per cent of this appropriation may be expended for administrative costs of the division | 160,372 |
|-----------|---|---------|

Retained Revenue **885,674**

ITEM PRICING INSPECTIONS RETAINED REVENUE

| | | |
|-----------|---|---------|
| 7006-0065 | The division of standards may retain not more than \$491,923 in revenue from registration fees and fines that it collects under sections 184B to 184E, inclusive, of chapter 94 of the General Laws and section 56D of chapter 98 of the General Laws to support its enforcement activities under subsection (h) of said section 184D of said chapter 94; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system; and provided further, that notwithstanding said subsection (h) of said section 184D of said chapter 94, the division shall not fund the municipal grant program under said subsection (h) of said section 184D of said chapter 94 | 491,923 |
|-----------|---|---------|

WEIGHTS AND MEASURES LAW ENFORCEMENT FEE RETAINED REVENUE

| | | |
|-----------|--|--------|
| 7006-0067 | The division of standards may expend for enforcement of weights and measures laws an amount not to exceed \$58,751 from revenues received from item pricing violations collected through municipal inspection efforts and from weights and measures fees and fines collected from cities and towns | 58,751 |
|-----------|--|--------|

MOTOR VEHICLE REPAIR SHOP LICENSING FEE RETAINED REVENUE

| | | |
|-----------|--|---------|
| 7006-0068 | The division of standards may expend an amount not to exceed \$335,000 from license fees collected from owners of motor vehicle repair shops | 335,000 |
|-----------|--|---------|

Massachusetts Marketing Partnership

The Massachusetts Marketing Partnership (MMP) is comprised of the Massachusetts Office of Travel and Tourism and the Massachusetts International Trade Office. The Office of Travel and Tourism promotes Massachusetts as a friendly, family-oriented leisure travel destination set in the midst of rich historical and cultural tradition and administers financial assistance to Local Tourist Councils. The International Trade Office focuses on expanding the Massachusetts economy by marketing the state's business internationally, through focused export promotion, attracting foreign companies to invest in Massachusetts and handling protocol as it relates to trade and investment.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------------|---|---|-----------------------------|---|
| Massachusetts Marketing Partnership | 8,270 | 480 | 8,750 | 0 |

Budgetary Direct Appropriations **8,270,331**

MASSACHUSETTS OFFICE OF TRAVEL AND TOURISM

7008-0900 For the operation and administration of the office of travel and tourism
Massachusetts Tourism Fund ... 100% 6,146,956

LOCAL TOURIST COUNCILS FINANCIAL ASSISTANCE

7008-1000 For assistance to regional tourist councils under section 14 of chapter 23A of
the General Laws; provided, that notwithstanding any general or special law
or rule or regulation to the contrary, each of the councils may expend an
amount not to exceed 20 per cent of the funds appropriated in this item for the
cost of administrative services
Massachusetts Tourism Fund ... 100% 500,000

MASS OFFICE OF TRAVEL AND TOURISM INTERNATIONAL MARKETING

7008-1015 For the Massachusetts office of travel and tourism; provided, that with a focus
on increasing visitation and spending from countries, the office shall expend
funds for marketing the commonwealth in international markets to travelers 1,500,000

MASSACHUSETTS INTERNATIONAL TRADE COUNCIL

7008-1300 For the operation of the Massachusetts International Trade Office
Massachusetts Tourism Fund ... 100% 123,375

Trust Spending **479,633**

ANNUAL GOVERNOR'S TOURISM CONFERENCE

7008-0501 8,340

DOMESTIC MARKETING EXPENDABLE TRUST

| | |
|---|---------|
| 7008-9012 | 22,268 |
| MASSACHUSETTS OFFICE OF TRAVEL AND TOURISM EXPENDABLE | |
| 7008-9018 | 101,839 |
| MASSACHUSETTS INTERNATIONAL TRADE AND INVESTMENT EXPENDABLE | |
| 7008-9019 | 347,186 |

Office of Consumer Affairs and Business Regulation

The mission of the Massachusetts Office of Consumer Affairs and Business Regulation (OCABR) is to protect Massachusetts consumers through advocacy, education and ensuring fair and honest business practices among the companies and licensees within our regulatory jurisdiction.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Office of Consumer Affairs and Business Regulation | 1,470 | 230 | 1,700 | 1,300 |

<http://www.mass.gov/oca>

Budgetary Direct Appropriations **970,176****OFFICE OF CONSUMER AFFAIRS AND BUSINESS REGULATION**

| | | |
|-----------|--|---------|
| 7006-0000 | For the operation of the office of consumer affairs and business regulation, including the expenses of an administrative services unit | 970,176 |
|-----------|--|---------|

Retained Revenue **500,000****HOME IMPROVEMENT CONTRACTORS RETAINED REVENUE**

| | | |
|-----------|---|---------|
| 7006-0043 | The office of consumer affairs may expend for the administration and enforcement of the home improvement contractor program an amount not to exceed \$500,000 from the revenue collected from fees for the registration and renewal of home improvement contractor registrations under section 11 of chapter 142A of the General Laws; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment the amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 500,000 |
|-----------|---|---------|

Trust Spending **230,000**

GIFTS AND DONATIONS

| | |
|-----------|--------|
| 9200-0140 | 30,000 |
|-----------|--------|

RESIDENTIAL CONTRACTORS GUARANTY FUND

| | |
|-----------|---------|
| 9200-0300 | 200,000 |
|-----------|---------|

Office of the Secretary of Housing and Economic Development

The Executive Office of Housing and Economic Development (EOHED) coordinates policies and programs across the Massachusetts Office of Business Development, the Office of Consumer Affairs and Business Regulation and the Department of Housing and Community Development. The mission of EOHED and its agencies is to enhance the quality of life of Massachusetts residents by expanding affordable housing opportunities and stimulating job growth in all regions of the Commonwealth. EOHED strives to create a positive climate for both commercial and residential development, while at the same time promoting principles of smart growth. Additionally, EOHED seeks to protect consumers through a reasonable regulatory approach to critical business areas such as banking, insurance and telecommunications.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Office of the Secretary of Housing and Economic Development | 10,748 | 11,298 | 22,047 | 0 |

<http://www.mass.gov/econ>

Budgetary Direct Appropriations **10,748,277**

EXECUTIVE OFFICE OF HOUSING AND ECONOMIC DEVELOPMENT

| | | |
|-----------|---|-----------|
| 7002-0010 | For the operation of the office of the secretary of housing and economic development including the operation of the Massachusetts permit regulatory office and the operation of the office of the wireless and broadband affairs director; provided, that agencies within the executive office may, with the prior approval of the secretary, streamline and improve administrative operations through interdepartmental service agreements | 2,320,994 |
|-----------|---|-----------|

HOUSING AND ECONOMIC DEVELOPMENT IT COSTS

| | | |
|-----------|--|-----------|
| 7002-0017 | For the provision of information technology services within the executive office of housing and economic development | 3,317,283 |
|-----------|--|-----------|

WORKFORCE DEVELOPMENT GRANT

| | | |
|-----------|--|---------|
| 7002-0020 | For a precision manufacturing pilot program that provides training to unemployed and underemployed individuals, including veterans; provided, that the program shall be administered by the executive office of housing and economic development | 860,000 |
|-----------|--|---------|

URBAN AGENDA ECONOMIC DEVELOPMENT GRANTS

| | | |
|-----------|---|-----------|
| 7002-0036 | For a grant program to work with urban entrepreneurs through a competitive grant program to promote small businesses, create new jobs and support workforce development and training initiatives in urban communities; provided, that the program shall be administered by the executive office of housing and economic development | 2,000,000 |
|-----------|---|-----------|

COMMUNITY COMPACT GRANTS

| | | |
|-----------|--|---------|
| 7002-0039 | For an incentive program for communities and municipalities engaging in the use of best practices determined by the Community Compact Cabinet created by Executive Order 554 issued January 23, 2015; provided, that the program shall be administered by the executive office of housing and economic development | 650,000 |
|-----------|--|---------|

TRANSFORMATIVE DEVELOPMENT FUND

| | | |
|-----------|--|-----------|
| 7002-1502 | For the Transformative Development Fund established in section 46 of chapter 23G of the General Laws | 1,000,000 |
|-----------|--|-----------|

WORKING CITIES TECH ASSISTANCE GRANTS

| | | |
|-----------|---|---------|
| 7002-1506 | For competitive technical assistance grants to be administered by the executive office of housing and economic development, in coordination with the Federal Reserve Bank of Boston, to provide multi-year support to initiatives that advance cross-sector collaboration among the public, private and non-profit sectors; provided, that, in order to qualify for funding, a project proposal shall catalyze and accelerate initiatives that create new or stronger working relationships between key institutions, agencies, organizations and businesses within municipalities with: (i) a population of greater than 35,000 and less than 250,000; (ii) a median family income that is below the median of those similarly-sized municipalities; and (iii) a median poverty rate that is above the median for those similarly-sized municipalities; provided further, that the Federal Reserve Bank of Boston shall identify additional program eligibility requirements; and provided further, that the private sector and other institutions shall contribute to this program an amount that is at least equal to the total state appropriation for this program | 500,000 |
|-----------|---|---------|

ENTREPRENEUR IN RESIDENCE PILOT PROGRAM

| | | |
|-----------|---|---------|
| 7002-1509 | For the Massachusetts Technology Park Corporation doing business as the Massachusetts Technology Collaborative in collaboration with the Massachusetts Medical Device Development Center and the Innovation Hub at the University of Massachusetts at Lowell and the Venture Development Center at the University of Massachusetts at Boston, established under chapter 123 of the acts of 2006, to offer candidates on nonimmigrant visas the opportunity to remain in the commonwealth to pursue practical training in entrepreneurship | 100,000 |
|-----------|---|---------|

| | |
|--|------------------|
| <i>Intragovernmental Service Fund</i> | 4,264,618 |
|--|------------------|

CHARGEBACK FOR HOUSING AND ECONOMIC DEVELOPMENT IT COSTS

| | | |
|-----------|--|-----------|
| 7002-0018 | For the cost of information technology services provided to agencies of the executive office of housing and economic development | 4,264,618 |
|-----------|--|-----------|

Intragovernmental Service Fund ... 100%

| | |
|---|------------------|
| <i>Trust Spending</i> | 7,033,857 |
| STATE SMALL BUSINESS CREDIT INITIATIVE | |
| 7002-9304 | 6,000,000 |
| REGIONAL AND LOCAL PLANNING ASSISTANCE TRUST | |
| 7004-9301 | 73,891 |
| HOUSING AND ECONOMIC DEVELOPMENT EXPENDABLE TRUST | |
| 7004-9303 | 959,966 |

Independents

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Barnstable Sheriffs Department | 28,489 | 690 | 29,179 | 297 |
| Berkshire District Attorney | 4,210 | 146 | 4,355 | 0 |
| Berkshire Sheriffs Department | 17,861 | 0 | 17,861 | 584 |
| Board of Library Commissioners | 25,323 | 3,278 | 28,601 | 0 |
| Bristol District Attorney | 8,465 | 1,280 | 9,745 | 0 |
| Bristol Sheriffs Department | 47,740 | 0 | 47,740 | 6,000 |
| Cape and Islands District Attorney | 4,279 | 236 | 4,514 | 0 |
| Commission on the Status of Women | 98 | 0 | 98 | 0 |
| Disabled Persons Protection Commission | 2,725 | 0 | 2,725 | 0 |
| District Attorneys Association | 4,133 | 44 | 4,177 | 0 |
| Dukes Sheriffs Department | 2,916 | 0 | 2,916 | 0 |
| Eastern District Attorney | 9,754 | 0 | 9,754 | 0 |
| Essex Sheriffs Department | 63,018 | 375 | 63,393 | 2,184 |
| Executive Office | 6,083 | 0 | 6,083 | 0 |
| Franklin Sheriffs Department | 14,297 | 0 | 14,297 | 2,916 |
| Hampden District Attorney | 9,139 | 0 | 9,139 | 0 |
| Hampden Sheriffs Department | 79,570 | 20 | 79,590 | 4,058 |
| Hampshire Sheriffs Department | 13,497 | 10 | 13,507 | 235 |
| Massachusetts Commission Against Discrimination | 5,027 | 118 | 5,144 | 2,264 |
| Massachusetts Cultural Council | 11,785 | 1,321 | 13,106 | 2 |
| Massachusetts Gaming Commission | 1,150 | 28,383 | 29,533 | 1,150 |

| | | | | |
|--|------------------|----------------|------------------|----------------|
| Massachusetts Sheriffs Association | 345 | 0 | 345 | 0 |
| Middle District Attorney | 10,519 | 0 | 10,519 | 0 |
| Middlesex Sheriffs Department | 72,126 | 70 | 72,196 | 1,076 |
| Nantucket Sheriffs Department | 773 | 0 | 773 | 0 |
| Norfolk District Attorney | 9,443 | 437 | 9,880 | 0 |
| Norfolk Sheriffs Department | 36,099 | 343 | 36,442 | 243 |
| Northern District Attorney | 15,550 | 370 | 15,920 | 0 |
| Northwestern District Attorney | 5,787 | 54 | 5,841 | 0 |
| Office of Campaign and Political Finance | 1,460 | 0 | 1,460 | 183 |
| Office of the Attorney General | 42,907 | 140 | 43,047 | 56,088 |
| Office of the Inspector General | 3,821 | 0 | 3,821 | 650 |
| Office of the State Auditor | 17,778 | 0 | 17,778 | 0 |
| Office of the State Comptroller | 20,353 | 44,449 | 64,802 | 4,697 |
| Office of the Treasurer and Receiver-General | 2,344,029 | 30,052 | 2,374,081 | 353,363 |
| Plymouth District Attorney | 8,258 | 0 | 8,258 | 0 |
| Plymouth Sheriffs Department | 54,051 | 0 | 54,051 | 7,500 |
| Secretary of the Commonwealth | 37,359 | 5,580 | 42,940 | 265,020 |
| State Ethics Commission | 1,925 | 0 | 1,925 | 51 |
| State Lottery Commission | 92,861 | 0 | 92,861 | 0 |
| Suffolk District Attorney | 17,966 | 0 | 17,966 | 0 |
| Suffolk Sheriffs Department | 108,064 | 1,287 | 109,351 | 7,000 |
| Victim and Witness Assistance Board | 1,373 | 9,227 | 10,600 | 0 |
| Water Pollution Abatement | 63,709 | 0 | 63,709 | 0 |
| Worcester Sheriffs Department | 45,425 | 0 | 45,425 | 85 |
| TOTAL | 3,371,539 | 127,911 | 3,499,449 | 715,647 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|--|----------------|----------------|----------------|--------------------|---------------------|
| Barnstable Sheriffs Department | 325 | 326 | 328 | 341 | 341 |
| Berkshire District Attorney | 50 | 49 | 49 | 49 | 55 |
| Berkshire Sheriffs Department | 191 | 200 | 198 | 213 | 213 |
| Board of Library Commissioners | 10 | 10 | 10 | 11 | 11 |
| Bristol District Attorney | 111 | 124 | 129 | 129 | 136 |
| Bristol Sheriffs Department | 523 | 549 | 566 | 564 | 564 |
| Cape and Islands District Attorney | 54 | 55 | 55 | 57 | 57 |
| Commission on the Status of Women | 1 | 1 | 1 | 1 | 1 |
| Disabled Persons Protection Commission | 28 | 26 | 27 | 32 | 32 |
| District Attorneys Association | 10 | 11 | 11 | 11 | 11 |
| Dukes Sheriffs Department | 44 | 47 | 46 | 48 | 48 |
| Eastern District Attorney | 155 | 153 | 155 | 159 | 159 |
| Essex Sheriffs Department | 493 | 531 | 624 | 625 | 670 |
| Executive Office | 73 | 70 | 72 | 75 | 75 |
| Franklin Sheriffs Department | 166 | 171 | 175 | 177 | 177 |
| Hampden District Attorney | 119 | 127 | 127 | 127 | 127 |
| Hampden Sheriffs Department | 845 | 850 | 884 | 902 | 918 |
| Hampshire Sheriffs Department | 158 | 163 | 163 | 168 | 168 |
| Massachusetts Commission Against Discrimination | 65 | 57 | 62 | 66 | 66 |
| Massachusetts Cultural Council | 25 | 25 | 24 | 26 | 26 |
| Massachusetts Sheriffs Association | 3 | 3 | 3 | 3 | 3 |
| Middle District Attorney | 156 | 154 | 155 | 154 | 165 |
| Middlesex Sheriffs Department | 660 | 692 | 652 | 643 | 694 |
| Nantucket Sheriffs Department | 3 | 3 | 3 | 3 | 3 |
| Norfolk District Attorney | 119 | 127 | 134 | 134 | 134 |
| Norfolk Sheriffs Department | 293 | 303 | 333 | 311 | 330 |
| Northern District Attorney | 231 | 241 | 227 | 258 | 258 |
| Northwestern District Attorney | 72 | 77 | 76 | 73 | 73 |
| Office of Campaign and Political Finance | 17 | 17 | 17 | 18 | 18 |
| Office of the Attorney General | 475 | 483 | 519 | 518 | 518 |
| Office of the Inspector General | 38 | 48 | 56 | 61 | 61 |
| Office of the State Auditor | 226 | 221 | 210 | 232 | 249 |
| Office of the State Comptroller | 80 | 84 | 87 | 88 | 88 |
| Office of the Treasurer and Receiver-General | 125 | 133 | 136 | 135 | 135 |
| Plymouth District Attorney | 124 | 132 | 132 | 137 | 137 |
| Plymouth Sheriffs Department | 539 | 574 | 600 | 596 | 596 |
| Secretary of the Commonwealth | 511 | 513 | 501 | 506 | 500 |
| State Ethics Commission | 23 | 24 | 23 | 24 | 25 |
| State Lottery Commission | 405 | 394 | 390 | 396 | 391 |
| Suffolk District Attorney | 248 | 241 | 251 | 268 | 280 |
| Suffolk Sheriffs Department | 987 | 962 | 978 | 1,019 | 1,019 |
| Victim and Witness Assistance Board | 7 | 11 | 9 | 9 | 9 |
| Worcester Sheriffs Department | 504 | 506 | 502 | 522 | 522 |

| | | | | | |
|--------------|-------|-------|-------|-------|--------|
| TOTAL | 9,296 | 9,485 | 9,697 | 9,889 | 10,063 |
|--------------|-------|-------|-------|-------|--------|

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Barnstable Sheriffs Department

The mission of the Barnstable County Sheriff's Department is to improve the quality of life on Cape Cod by protecting the public from criminal offenders through operating a safe, secure and rehabilitative correctional facility; and assisting municipal governments and local agencies through specialized public safety services.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Barnstable Sheriffs Department | 28,489 | 690 | 29,179 | 297 |

<http://www.bsheriff.net/>

Budgetary Direct Appropriations **28,239,453**

BARNSTABLE SHERIFF'S DEPARTMENT

8910-8200 For the operation of the Barnstable sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 28,239,453

Retained Revenue **250,000**

BARNSTABLE SHERIFF FEDERAL REIMBURSEMENT RETAINED REVENUE

8910-8210 The Barnstable sheriff's department may expend for the operation of the department an amount not to exceed \$250,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 250,000

Trust Spending **690,000**

COMMUNICATIONS FUND - BARNSTABLE COUNTY SHERIFF'S OFFICE

| | |
|--|---------|
| 8910-8211 | 500,000 |
| POLICE DETAIL FUND - BARNSTABLE COUNTY SHERIFF'S OFFICE | |
| 8910-8212 | 140,000 |
| BARNSTABLE COUNTY SHERIFF'S OFFICE FEDERAL DETENTION FUND ET | |
| 8910-8222 | 50,000 |

Berkshire District Attorney

The Berkshire District Attorney's Office is charged with the mission of prosecuting criminal offenses in Berkshire County in a fair and efficient manner. The office is required to provide staffing, equipment and services to the citizens of Berkshire County and the Commonwealth of Massachusetts to meet that objective.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Berkshire District Attorney | 4,210 | 146 | 4,355 | 0 |

<http://www.mass.gov/berkshireda>

Budgetary Direct Appropriations **4,209,571**

BERKSHIRE DISTRICT ATTORNEY

0340-1100 For the operation of the Berkshire district attorney's office 3,985,840

BERKSHIRE DA STATE POLICE OVERTIME

0340-1198 For the overtime costs of state police officers assigned to the Berkshire district attorney's office 223,731

Trust Spending **145,614**

INSURANCE FRAUD PROSECUTION TRUST

0340-0123 25,000

STATE DRUG FORFEITURE FUNDS

0340-1114 87,070

FEDERAL DRUG FORFEITURE FUNDS

0340-1115 33,544

Berkshire Sheriffs Department

The primary mission of the Berkshire County Sheriff's Department is to protect the public from criminal offenders by operating a safe, secure and progressive correctional facility while committing to crime prevention awareness in the community. We accomplish our mission by maintaining a safe, secure direct supervision correctional facility while upholding all national standards, laws and judicial decisions; exploring innovative and cost effective community correction alternatives to incarceration that ensures the efficiency of the Berkshire County Sheriff's Department; pursuing the fair and equitable treatment of inmates while respecting the rights and dignity of all persons; creating a just and fair environment that encourages positive behavior from criminal offenders; and seeking the highest level of professionalism, through support, motivation and training for all employees with accountability to the public we serve.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Berkshire Sheriffs Department | 17,861 | 0 | 17,861 | 584 |

www.bcsoma.org

Budgetary Direct Appropriations **17,306,274**

BERKSHIRE SHERIFF'S DEPARTMENT

8910-0145 For the operation of the Berkshire sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 17,306,274

Retained Revenue **554,376**

DISPATCH CENTER RETAINED REVENUE

8910-0445 For the Berkshire sheriff's department, which may expend for the operation of the department an amount not to exceed \$300,000 from revenues generated from the operation of the Berkshire county communication center's 911 dispatch operations and other law enforcement related activities; provided, that all expenditures from this item shall be subject to chapter 29 of the General Laws and recorded on the Massachusetts management accounting and reporting system 300,000

PITTSFIELD SCHOOLS RETAINED REVENUE

| | | |
|-----------|--|---------|
| 8910-0446 | For the Berkshire sheriff's department, which may expend an amount not to exceed \$254,376 from revenues collected from the city of Pittsfield public school system; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the sheriff's office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system; and provided further, that expenditures from this item shall be subject to chapter 29 of the General Laws and recorded on the Massachusetts management accounting and reporting system | 254,376 |
|-----------|--|---------|

Board of Library Commissioners

The Massachusetts Board of Library Commissioners is the agency of state government with the statutory authority and responsibility to organize, develop, coordinate and improve library services throughout the Commonwealth. The Board strives to provide every resident of the Commonwealth with full and equal access to library information resources regardless of geographic location, social or economic status, age, level of physical or intellectual ability or cultural background.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Board of Library Commissioners | 25,323 | 3,278 | 28,601 | 0 |

<http://www.mass.gov/mblc>

| | |
|---|-------------------|
| <i>Budgetary Direct Appropriations</i> | 25,322,939 |
|---|-------------------|

BOARD OF LIBRARY COMMISSIONERS

| | | |
|-----------|---|-----------|
| 7000-9101 | For the operation of the board of library commissioners | 1,098,431 |
|-----------|---|-----------|

REGIONAL LIBRARIES LOCAL AID

| | | |
|-----------|--|-----------|
| 7000-9401 | For state aid to regional public libraries; provided, that the board of library commissioners may provide quarterly advances of funds for purposes under clauses (1) and (3) of section 19C of chapter 78 of the General Laws, as it considers proper, to regional public library systems throughout each fiscal year, in compliance with the office of the comptroller's regulations on state grants; provided further, that notwithstanding any general or special law to the contrary, in calculating the fiscal year 2016 distribution of funds appropriated in this item, the board of library commissioners shall employ population figures used to calculate the fiscal year 2015 distribution; provided further, that the board shall provide funds for the continued operation of a single regional library system to serve the different geographic regions of the commonwealth and requiring that physical locations be maintained in both eastern and western Massachusetts to serve the residents of those regions; and provided further, that notwithstanding any general or special law to the contrary, the library of the commonwealth shall receive not less than 39.4 cents for each resident of the commonwealth | 9,692,731 |
|-----------|--|-----------|

TALKING BOOK PROGRAM WORCESTER

7000-9402 For the Talking Book Library Program at the Worcester public library 438,205

TALKING BOOK PROGRAM WATERTOWN

7000-9406 For the operation of a statewide Braille and Talking Book Program in Watertown, including the operation of the machine-lending agency 2,468,121

PUBLIC LIBRARIES LOCAL AID

7000-9501 For aid to public libraries; provided, that notwithstanding any general or special law to the contrary, no city or town shall receive any funds from this item in any fiscal year when the appropriation of the city or town for free public library services is below an amount equal to 102.5 per cent of the average of the appropriations for free public library service for the 3 fiscal years immediately preceding; provided further, that notwithstanding any general or special law to the contrary, the board of library commissioners may grant waivers in excess of the waiver limit set forth in the second paragraph of section 19A of chapter 78 of the General Laws in fiscal year 2016 for a period of not more than 1 year; provided further, that notwithstanding any general or special law to the contrary, of the amount by which this item exceeds the amount appropriated in chapter 194 of the acts of 1998, funds shall be distributed under the guidelines of the municipal equalization grant program and under the guidelines for the library incentive grant program and under the guidelines for the nonresident circulation offset program; and provided further, that notwithstanding any general or special law to the contrary, any payment made to a city or town from this item shall be deposited with the treasurer of the city or town and held in a separate account and shall be expended by the public library of the city or town without further appropriation 8,826,300

LIBRARY TECHNOLOGY AND AUTOMATED RESOURCE - SHARING NETWORKS

7000-9506 For statewide library technology and resource-sharing programs 2,676,564

CENTER FOR THE BOOK

7000-9508 For the Massachusetts Center for the Book, Inc., chartered as the Commonwealth Affiliate of the Center for the Book in the Library of Congress; provided, that the Massachusetts Center for the Book, Inc. shall be established as a public-private partnership charged with the development, support and promotion of cultural programming designed to advance the cause of books and reading and enhance the outreach potential of public libraries within the commonwealth 122,587

Federal Grant Spending **3,278,179**

FEDERAL RESERVE - TITLE I

7000-9700 For the purposes of a federally funded grant entitled, Federal Reserve - Title I 157,554

LIBRARY SERVICES TECHNOLOGY ACT

7000-9702 For the purposes of a federally funded grant entitled, Library Services 3,120,625

Technology Act

Trust Spending 0

Bristol District Attorney

The Bristol District Attorney's Office has a proud tradition of protecting and serving the people of Bristol County through tough, fair prosecutions and proactive, progressive prevention and intervention programs. Their mission is to protect and serve the public, fight for victims and speak for those who otherwise would have no voice. It is a mission the office pursues with vigor, passion and diligence.

| Resource Summary (\$000) | FY2016 Budgetary Recommendations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|----------------------------------|--------------------------------|-----------------------|----------------------------------|
| Bristol District Attorney | 8,465 | 1,280 | 9,745 | 0 |

www.bristolda.com

Budgetary Direct Appropriations 8,464,784

BRISTOL DISTRICT ATTORNEY

0340-0900 For the operation of the Bristol district attorney's office 8,125,413

BRISTOL DA STATE POLICE OVERTIME

0340-0998 For the overtime costs of state police officers assigned to the Bristol district attorney's office 339,371

Trust Spending 1,280,441

STATE DRUG FORFEITURE FUNDS

0340-0914 1,091,657

FEDERAL DRUG FORFEITURE FUNDS

0340-0915 79,672

BRI INSURANCE FRAUD PROSECUTION TRUST

0340-0918 109,112

Bristol Sheriffs Department

The Bristol Sheriff's Department is an organization of public safety professionals responsible for custodial care and rehabilitation of inmates. The Sheriff's Department works in partnership with law enforcement agencies, government entities and community groups, lending resources to train, educate and respond to the safety concerns of our communities.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Bristol Sheriffs Department | 47,740 | 0 | 47,740 | 6,000 |

www.bcsso-ma.us

Budgetary Direct Appropriations **41,740,253**

BRISTOL SHERIFF DEPARTMENT

8910-8300 For the operation of the Bristol sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 41,740,253

Retained Revenue **6,000,000**

BRISTOL SHERIFF DEPARTMENT FEDERAL INMATE

8910-8310 For the Bristol sheriff's department, which may expend for the operation of the department an amount not to exceed \$6,000,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 6,000,000

Cape and Islands District Attorney

The mission of the Cape and Islands District Attorney's Office is to investigate and prosecute criminal cases in the Juvenile Court, District Court, Superior Court, Appeals Court and Supreme Judicial Court on behalf of the Commonwealth and the people of Barnstable, Nantucket and Dukes Counties.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------------|---|---|-----------------------------|---|
| Cape and Islands District Attorney | 4,279 | 236 | 4,514 | 0 |

<http://www.mass.gov/da/cape>

Budgetary Direct Appropriations **4,278,685**

CAPE AND ISLANDS DISTRICT ATTORNEY

0340-1000 For the operation of the Cape and Islands district attorney's office 3,988,801

CAPE AND ISLANDS DA STATE POLICE

0340-1098 For the overtime costs of state police officers assigned to the Cape and Islands district attorney's office 289,884

Trust Spending **235,500**

STATE DRUG FORFEITURE FUNDS

0340-1014 155,000

CPI JUVENILE DIVERSION PROGRAM

0340-1032 5,500

FEDERAL DRUG FORFEITURE FUNDS

0340-1050 75,000

Commission on the Status of Women

The Commission on the Status of Women exists to provide a permanent, effective voice for women across Massachusetts. The purpose of the Commission is to advance women toward full equality in all areas of life and to promote rights and opportunities for all women.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------------|---|---|-----------------------------|---|
| Commission on the Status of Women | 98 | 0 | 98 | 0 |

<http://www.mass.gov/women>

Budgetary Direct Appropriations **98,210**

COMMISSION ON THE STATUS OF WOMEN

0950-0000 For the operation of the commission on the status of women 98,210

Disabled Persons Protection Commission

The Disabled Persons Protection Commission is an independent state agency which exists to protect adults with disabilities from abusive acts or omissions of their caregivers through investigation, oversight, public awareness and prevention.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Disabled Persons Protection Commission | 2,725 | 0 | 2,725 | 0 |

<http://www.mass.gov/dppc>

Budgetary Direct Appropriations **2,725,124**

DISABLED PERSONS PROTECTION COMMISSION

1107-2501 For the operation of the disabled persons protection commission 2,725,124

District Attorneys Association

The Massachusetts District Attorneys' Association (MDAA) is an independent state agency whose mission is to provide uniform technology services, training and policy development for the eleven elected district attorneys (DAs) and their collective staffs of approximately 1,700 attorneys, advocates and support staff.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| District Attorneys Association | 4,133 | 44 | 4,177 | 0 |

<http://www.mass.gov/mdaa>

Budgetary Direct Appropriations **4,132,895**

DISTRICT ATTORNEY HEROIN PILOT PROGRAM

| | | |
|-----------|--|---------|
| 0340-0203 | For the implementation and administration of drug diversion programs and for education programs for students to prevent the use of heroin; provided, that individuals abusing heroin who are arrested for crimes shall be eligible for the drug diversion program; provided further, that individuals charged with violent crimes shall not be eligible for participation in a drug diversion program; provided further, that a district attorney's office may contract with an organization for the purpose of administering a drug diversion program or education program; provided further, that not more than \$100,000 shall be distributed to any 1 district attorney's office; and provided further, that no funds shall be expended on the administrative costs of the Massachusetts District Attorneys' Association | 500,000 |
|-----------|--|---------|

DISTRICT ATTORNEYS ASSOCIATION

| | | |
|-----------|--|-----------|
| 0340-2100 | For the operation of the Massachusetts district attorneys' association | 1,815,806 |
|-----------|--|-----------|

DISTRICT ATTORNEY RETENTION

| | | |
|-----------|--|---------|
| 0340-2117 | For the retention of assistant district attorneys with more than 3 years of experience; provided, that the Massachusetts District Attorneys' Association shall transfer funds to the AA object class in each of the 11 district attorneys' offices in the commonwealth; provided further, that the association shall develop a formula for distribution of the funds; provided further, that funds distributed from this item to the district attorneys' offices shall be used for retention purposes and shall not be transferred out of the AA object class; provided further, that not more than \$100,000 shall be distributed to any 1 district attorney's office; and provided further, that no funds shall be expended on the administrative costs of the Association | 500,000 |
|-----------|--|---------|

DISTRICT ATTORNEYS WIDE AREA NETWORK

| | | |
|-----------|---|-----------|
| 0340-8908 | For the costs associated with maintaining the Massachusetts district attorneys' association's wide area network | 1,317,089 |
|-----------|---|-----------|

Trust Spending **44,225**

DISTRICT ATTORNEYS DUES

| | | |
|-----------|--|--------|
| 0340-2105 | | 36,855 |
|-----------|--|--------|

DISTRICT ATTORNEY PERSONNEL TRAINING - CONFERENCE REGISTRATION

| | | |
|-----------|--|-------|
| 0340-2109 | | 7,370 |
|-----------|--|-------|

Dukes Sheriffs Department

The mission of the Dukes Sheriff's Department is to operate a safe, secure, rehabilitative correctional facility and a regionalized E911 communication center. The Sheriff's Department works with local and state agencies through specialized services. The professional men and women of the Dukes County Sheriff's Department consistently strive to improve the quality of life in our community.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|---|---|-----------------------------|---|
| Dukes Sheriffs Department | 2,916 | 0 | 2,916 | 0 |

www.dukescounty.org/Pages/DukesCountyMA_Sheriff/index

Budgetary Direct Appropriations **2,915,947**

DUKES SHERIFF'S DEPARTMENT

8910-8400 For the operation of the Dukes sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 2,915,947

Eastern District Attorney

The Eastern District Attorney's Office represents the Commonwealth in criminal prosecutions that arise within its district. This office provides victim and witness services related to these criminal cases. In addition, this office has the authority to seek the forfeiture of assets related to criminal cases. Finally, within its district this office has the enforcement power related to certain nuisance actions.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|---|---|-----------------------------|---|
| Eastern District Attorney | 9,754 | 0 | 9,754 | 0 |

<http://www.mass.gov/essexda>

Budgetary Direct Appropriations 9,753,520

EASTERN (ESSEX) DISTRICT ATTORNEY

0340-0300 For the operation of the Eastern district attorney's office 9,228,995

EASTERN DA STATE POLICE OT

0340-0398 For the overtime costs of state police officers assigned to the Eastern district attorney's office 524,525

Essex Sheriffs Department

The Essex County Sheriff's Department's top priority is to protect residents in the region from criminal offenders. This is accomplished by housing inmates in a secure and fair manner; providing rehabilitation and academic training to offenders while they are incarcerated so they will not repeat their mistakes once they are released; practicing correctional polices that comply with all local, state and federal laws; using innovative correctional approaches that are in accord with the Essex County Sheriff's Department's top mission; and informing and educating the public about the department through the media, tours of the facility and public appearances by the Sheriff, administrators, K-9 Unit and uniformed personnel.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|---|---|-----------------------------|---|
| Essex Sheriffs Department | 63,018 | 375 | 63,393 | 2,184 |

<http://www.mass.gov/eccf>

Budgetary Direct Appropriations 61,017,744

ESSEX SHERIFF'S DEPARTMENT

8910-0619 For the operation of the Essex sheriff's office; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 61,017,744

Retained Revenue 2,000,000

REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE

| | | |
|-----------|--|-----------|
| 8910-6619 | For the Essex sheriff's department, which may expend for the operation of the department an amount not to exceed \$2,000,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 2,000,000 |
|-----------|--|-----------|

| | |
|------------------------------|----------------|
| <i>Trust Spending</i> | 375,390 |
|------------------------------|----------------|

ESSEX REGIONAL EMERGENCY COMMUNICATIONS CENTER

| | |
|-----------|---------|
| 8910-0610 | 225,390 |
|-----------|---------|

NARCOTIC FORFEITURE

| | |
|-----------|---------|
| 8910-0613 | 150,000 |
|-----------|---------|

Executive Office

The mission of the Executive Office is to provide fiscally responsible and efficient management of the operations of the Executive Branch of state government. The Governor's Office develops and implements policies that best positions the Massachusetts economy for economic recovery, provides for the health and welfare of its residents, offers a world-class education to our children, protects against threats to public safety and the environment and ensures the fiscal stability of all 351 cities and towns of the Commonwealth. The Governor's Office coordinates the activities of all Executive Branch agencies through the cabinet secretaries and communicates to the General Court and the general public the aims, objectives and accomplishments of the Administration. The Office develops, oversees and guides key administration initiatives through to completion.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Executive Office | 6,083 | 0 | 6,083 | 0 |

www.mass.gov/gov

| | |
|---|------------------|
| <i>Budgetary Direct Appropriations</i> | 6,083,217 |
|---|------------------|

OFFICE OF THE GOVERNOR

| | | |
|-----------|---|-----------|
| 0411-1000 | For the operation of the offices of the governor, the lieutenant governor and the governor's council; provided, that the amount appropriated in this item may be used at the discretion of the governor for the payment of extraordinary expenses not otherwise provided for and for transfer to appropriation accounts where the amounts otherwise available may be insufficient | 5,244,390 |
|-----------|---|-----------|

OFFICE OF THE CHILD ADVOCATE

0411-1005 For the operation of the office of the child advocate 450,000

COMMONWEALTH PERFORMANCE ACCOUNTABILITY AND TRANSPARENCY

1100-1201 For the operation of the office of commonwealth performance, accountability and transparency; provided, that the activities funded from this item may include, but not be limited to: the implementation and maintenance of a performance management program across executive departments, monitoring and reviewing of federal grant applications to maximize federal revenue opportunities and ensure compliance with federal reporting requirements including the implementation and oversight of the Federal Financial Accountability and Transparency Act, maintaining transparency of the commonwealth's administration and finance activities in compliance with section 14C of chapter 7 of the General Laws and other statewide transparency initiatives, enhancing program integrity and ongoing efforts to prevent fraud, waste and abuse throughout executive departments; provided further, that funds may be expended for performing enhanced economic forecasting and analysis; and provided further, that the unit may develop guidelines and methodologies for agencies to follow in the forecasting of caseloads and revenue

Franklin Sheriffs Department

The primary mission of the Franklin Sheriff's Office is the protection of the public. The philosophy of the Sheriff's Office is to protect the public by operating the Franklin County Jail and House of Correction and providing public safety services to the citizens of Franklin County.

- Operation of a regional correctional system
- Transportation of prisoners
- Detention of pre-arrainment arrestees
- Service of judicial process
- Community policing/crime prevention programs for the benefit of senior citizens
- Juvenile outreach services
- Enforcement of laws enacted for the protection of the health, safety and welfare of the people

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------|---|---|-----------------------------|---|
| Franklin Sheriffs Department | 14,297 | 0 | 14,297 | 2,916 |

www.fcsomass.org

Budgetary Direct Appropriations 11,421,347

FRANKLIN SHERIFF'S DEPARTMENT

8910-0108 For the operation of the Franklin sheriff's office; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county

sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction

Retained Revenue **2,875,896**

REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE

| | | |
|-----------|--|-----------|
| 8910-0188 | For the Franklin sheriff's department, which may expend for the operation of the department an amount not to exceed \$2,500,000 from any state or federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 2,500,000 |
|-----------|--|-----------|

FRANKLIN SHERIFF'S DEPARTMENT FEDERAL TRANSPORT

| | | |
|-----------|--|---------|
| 8910-0288 | For the Franklin Sheriff's office, which may expend for the operation of the office an amount not to exceed \$375,895 from revenues received from federal reimbursements for transportation of federal detainees; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system | 375,895 |
|-----------|--|---------|

Hampden District Attorney

The District Attorney is elected by the citizens of Hampden County to represent them in the prosecution of criminal cases and on a broad spectrum of societal interests. The mission of the District Attorney is to seek justice, to promote public safety to identify and mitigate where possible, the social and economic causes that lead to an increase in crime, and to collaborate with law enforcement agencies and social agencies to enhance juvenile intervention and crime prevention.

| Resource Summary (\$000) | FY2016 Budgetary Recommendations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|----------------------------------|--------------------------------|-----------------------|----------------------------------|
| Hampden District Attorney | 9,139 | 0 | 9,139 | 0 |

| Budgetary Direct Appropriations | | 9,139,195 |
|---|--|------------------|
| HAMPDEN DISTRICT ATTORNEY | | |
| 0340-0500 | For the operation of the Hampden district attorney's office | 8,785,700 |
| HAMPDEN DISTRICT ATTORNEY STATE POLICE OVERTIME | | |
| 0340-0598 | For the overtime costs of state police officers assigned to the Hampden district attorney's office | 353,495 |

Hampden Sheriffs Department

The mission of the Hampden County Sheriff's Department is to empower offenders to reclaim their liberty through informed and responsible choices. This mission is accomplished through a professional, well-trained and dedicated staff committed to the goals of the facility. The continuum of care, from entry to post-release, is designed to promote successful offender re-entry as socially and civically responsible citizens.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Hampden Sheriffs Department | 79,570 | 20 | 79,590 | 4,058 |

<http://www.hcsdmass.org/>

| Budgetary Direct Appropriations | | 75,831,455 |
|--|--|-------------------|
| HAMPDEN SHERIFF'S DEPARTMENT | | |
| 8910-0102 | For the operation of the Hampden sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction | 71,076,757 |
| HAMPDEN SHERIFF REGIONAL MENTAL HEALTH STAB UNIT | | |
| 8910-1010 | For the operations of a regional behavioral evaluation and stabilization unit to provide forensic mental health services within existing physical facilities for incarcerated persons in the care of correctional facilities in the commonwealth; provided, that the unit shall be located in Hampden county to serve the needs of incarcerated persons in the care of Berkshire, Franklin, | 1,013,156 |

Hampden, Hampshire and Worcester counties; provided further, that the services of the units shall be made available to incarcerated persons in the care of the department of correction; provided further, that the sheriff, in conjunction with the department of correction and the Massachusetts sheriffs' association, shall prepare a report that shall include, but not be limited to: (a) the number of incarcerated persons in facilities located in counties that were provided services in each unit; (b) the number of incarcerated persons in department of correction facilities that were provided services in each unit; (c) the alleviation in caseload at Bridgewater state hospital associated with fewer incarcerated persons in the care of counties being attended to at the hospital; and (d) the estimated and projected cost-savings in fiscal year 2016 to the sheriff offices and the department of correction associated with the regional units; provided further, that the report shall be submitted to the executive office for administration and finance and the house and senate committees on ways and means not later than March 15, 2016; and provided further, that the department of mental health shall maintain monitoring and quality review functions of the unit

HAMPDEN SHERIFF INMATE TRANSFERS

| | | |
|-----------|--|---------|
| 8910-1020 | For costs related to department of correction inmates with less than 2 years of their sentence remaining who have been transferred to the Hampden sheriff's department | 489,171 |
|-----------|--|---------|

WESTERN MASS REGIONAL WOMEN S CORRECTION

| | | |
|-----------|---|-----------|
| 8910-1030 | For the operation of the Western Massachusetts Regional Women's Correctional Center | 3,252,370 |
|-----------|---|-----------|

| | |
|--------------------------------|------------------|
| <i>Retained Revenue</i> | 3,738,245 |
|--------------------------------|------------------|

PRISON INDUSTRIES RETAINED REVENUE

| | | |
|-----------|---|-----------|
| 8910-1000 | The Hampden sheriff's department may expend for prison industries programs an amount not to exceed \$3,088,245 from revenues collected from the sale of prison industries products; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 3,088,245 |
|-----------|---|-----------|

REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE

| | | |
|-----------|--|---------|
| 8910-2222 | For the Hampden sheriff's office, which may expend for the operation of the office an amount not to exceed \$650,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 650,000 |
|-----------|--|---------|

| | |
|------------------------------|---------------|
| <i>Trust Spending</i> | 20,000 |
|------------------------------|---------------|

FEDERAL FORFEITED PROPERTY

| | |
|-----------|--------|
| 8910-3233 | 20,000 |
|-----------|--------|

Hampshire Sheriffs Department

The primary mission of the Hampshire Sheriff's Department is to protect society from criminal offenders by safely and humanely housing inmates at the least restrictive security level that is practical and still protects the public.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Hampshire Sheriffs Department | 13,497 | 10 | 13,507 | 235 |

<http://www.hampshiresheriffs.com/>

Budgetary Direct Appropriations **13,298,440**

HAMPSHIRE SHERIFF'S DEPARTMENT

| | | |
|-----------|--|------------|
| 8910-0110 | For the operation of the Hampshire sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction | 13,298,440 |
|-----------|--|------------|

Retained Revenue **198,952**

HAMPSHIRE REGIONAL LOCKUP RETAINED REVENUE

| | | |
|-----------|---|---------|
| 8910-1112 | For the Hampshire sheriff's office, which may expend for the operation of the Hampshire county regional lockup at the Hampshire county jail an amount not to exceed \$173,952 in revenue; provided, that the sheriff shall enter into agreements to provide detention services to various law enforcement agencies and municipalities, and shall determine and collect fees for those detentions from the law enforcement agencies and municipalities | 173,952 |
|-----------|---|---------|

HAMPSHIRE SHERIFFS FEDERAL INMATE REIMBURSEMENT RETAINED REV

| | | |
|-----------|---|--------|
| 8910-1127 | For the Hampshire Sheriff's office, which may expend for the operation of the | 25,000 |
|-----------|---|--------|

office an amount not to exceed \$25,000 from revenues received from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system

| | |
|--|---------------|
| Trust Spending | 10,000 |
| DRUG TASK FORCE EXPENDABLE TRUST-FORFEITED FUNDS | |
| 8910-0247 | 10,000 |

Massachusetts Commission Against Discrimination

The Massachusetts Commission Against Discrimination's (MCAD) mission is to eradicate discrimination and ensure equality of opportunity by enforcing the Commonwealth's anti-discrimination laws in employment, housing, public accommodations, credit, lending and education.

The Commission combats discrimination and advances the civil rights of the people of the Commonwealth of Massachusetts by engaging in law enforcement activities (filing of complaints, investigations, mediations and conciliations, prosecution, adjudication and litigation) and conducting community outreach and education (training sessions, public education and testing programs).

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Massachusetts Commission Against Discrimination | 5,027 | 118 | 5,144 | 2,264 |

<http://www.mass.gov/mcad>

| | |
|---|------------------|
| <i>Budgetary Direct Appropriations</i> | 2,767,791 |
|---|------------------|

MASSACHUSETTS COMMISSION AGAINST DISCRIMINATION

| | | |
|-----------|---|-----------|
| 0940-0100 | For the operation of the Massachusetts commission against discrimination; provided, that all positions except clerical shall be exempt from chapter 31 of the General Laws; provided further, that the commission shall pursue the highest allowable rate of federal reimbursement; and provided further, that the commission shall work with the office of access and opportunity and the office of diversity and equal opportunity to design and deliver training to executive branch staff | 2,767,791 |
|-----------|---|-----------|

| | |
|--------------------------------|------------------|
| <i>Retained Revenue</i> | 2,258,911 |
|--------------------------------|------------------|

FEES AND FEDERAL REIMBURSEMENT RETAINED REVENUE

| | | |
|-----------|--|-----------|
| 0940-0101 | The Massachusetts commission against discrimination may expend not more than \$2,118,911 from revenues from fees and federal reimbursements received in fiscal year 2016 and prior fiscal years for the purposes of the United States Department of Housing and Urban Development fair housing type 1 program and the equal opportunity resolution contract program; provided, that notwithstanding any general or special law to the contrary, for the purposes of accommodating discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 2,118,911 |
|-----------|--|-----------|

DISCRIMINATION PREVENTION PROGRAM RETAINED REVENUE

| | | |
|-----------|--|---------|
| 0940-0102 | The Massachusetts commission against discrimination may expend for the operation of the discrimination prevention certification program an amount not to exceed \$140,000 from revenues collected from fees charged for the training and certification of diversity trainers | 140,000 |
|-----------|--|---------|

| | |
|------------------------------|----------------|
| <i>Trust Spending</i> | 117,552 |
|------------------------------|----------------|

FAIR HOUSING AND TESTING PROJECT

| | | |
|-----------|--|---------|
| 0940-0121 | | 117,552 |
|-----------|--|---------|

Massachusetts Cultural Council

The Massachusetts Cultural Council promotes excellence, access, education and diversity in the arts, humanities and interpretive sciences to improve the quality of life for all Massachusetts residents and contribute to the economic vitality of our communities. The Massachusetts Cultural Council is committed to building a central place for the arts, sciences and humanities in the everyday lives of communities across the Commonwealth through a combination of grant programs, partnerships and services for non-profit cultural organizations, schools, communities and individual artists.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Massachusetts Cultural Council | 11,785 | 1,321 | 13,106 | 2 |

<http://www.mass.gov/mcc>

| | |
|---|-------------------|
| <i>Budgetary Direct Appropriations</i> | 11,785,201 |
|---|-------------------|

MASSACHUSETTS CULTURAL COUNCIL

| | | |
|-----------|--|------------|
| 0640-0300 | For the services and operations of the council, including grants to or contracts with public and nonpublic entities; provided, that the council may expend the | 11,785,201 |
|-----------|--|------------|

amounts appropriated in this item for the purposes of the council as provided in sections 52 to 58, inclusive, of chapter 10 of the General Laws; provided further, that 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund; and provided further, that a person employed under this item shall be considered an employee within the meaning of section 1 of chapter 150E of the General Laws and shall be placed in the appropriate bargaining unit

Federal Grant Spending **864,100****FOLK AND TRADITIONAL ARTS INITIATIVES**

| | | |
|-----------|--|--------|
| 0640-9716 | For the purposes of a federally funded grant entitled, Folk and Traditional Arts Initiatives | 25,000 |
|-----------|--|--------|

BASIC STATE GRANT

| | | |
|-----------|--|---------|
| 0640-9717 | For the purposes of a federally funded grant entitled, Basic State Grant | 585,000 |
|-----------|--|---------|

ARTISTS IN EDUCATION

| | | |
|-----------|---|--------|
| 0640-9718 | For the purposes of a federally funded grant entitled, Artists in Education | 71,100 |
|-----------|---|--------|

YOUTH REACH STATE AND REGIONAL PROGRAMS

| | | |
|-----------|--|---------|
| 0640-9724 | For the purposes of a federally funded grant entitled, Youth Reach State and Regional Programs | 183,000 |
|-----------|--|---------|

Trust Spending **456,793****MASSDEVELOPMENT EXPENDABLE TRUST**

| | | |
|-----------|--|---------|
| 0640-2102 | | 296,793 |
|-----------|--|---------|

MASSACHUSETTS CULTURAL COUNCIL GENERAL TRUST

| | | |
|-----------|--|---------|
| 0640-6501 | | 150,000 |
|-----------|--|---------|

COMMONWEALTH AWARDS

| | | |
|-----------|--|--------|
| 0640-9725 | | 10,000 |
|-----------|--|--------|

Massachusetts Gaming Commission

The mission of the Massachusetts Gaming Commission is to create a fair, transparent and participatory process for implementing the expanded gaming law.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------------|---|---|-----------------------------|---|
| Massachusetts Gaming Commission | 1,150 | 28,383 | 29,533 | 1,150 |

<http://massgaming.com/>

Budgetary Direct Appropriations **1,150,000**

PAYMENTS TO CITIES TOWNS FOR LOCAL SHARE RACING TAX REVENUE

1050-0140 For payments to cities and towns in accordance with chapter 23K of the General Laws; provided, that the Massachusetts gaming commission shall reimburse the General Fund for payments made under this item; provided further that notwithstanding said chapter 23K of the General Laws, or any other general or special law to the contrary, in calendar year 2015, the town of Plainville shall be included in the payments to cities and towns from the commission 1,150,000

Trust Spending **28,382,775**

MASSACHUSETTS GAMING COMMISSION

1050-0001 26,309,944

MASSACHUSETTS RACING DEVELOPMENT AND OVERSIGHT TRUST

1050-0003 2,072,831

Massachusetts Sheriffs Association

The Massachusetts Sheriffs' Association (MSA) works to secure a unity of action by the sheriffs of the Commonwealth in order to address the numerous issues that have a direct relationship and impact on the entire criminal justice system and which may affect the operation of the various sheriffs' offices. These issues shall include, but not be limited to, those related to law enforcement, the care and custody of inmates and detainees, judicial services, transportation of prisoners, recidivism, officer training, re-entry programming and legislative advocacy. The MSA shall also foster cooperative relationships among the sheriffs' offices for the purpose of developing standardized training, providing governance over shared projects, discussing operational best practices and evaluating research and data on matters of mutual interest and concern. Ultimately, the MSA shall work to promote a greater understanding of the matters impacting the sheriffs' offices and to bring together other law enforcement and criminal justice professionals and practitioners to increase cooperation and demonstrate strategies that can be utilized to improve the public safety of all Massachusetts communities.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
|--------------------------|---|---|-----------------------------|---|

| | | | | |
|------------------------------------|-----|---|-----|---|
| Massachusetts Sheriffs Association | 345 | 0 | 345 | 0 |
|------------------------------------|-----|---|-----|---|

www.mass.gov/msa

Budgetary Direct Appropriations **344,790**

MASSACHUSETTS SHERIFFS' ASSOCIATION OPERATIONS

8910-7110 For the operation of the Massachusetts sheriffs' association; provided, that the sheriffs shall appoint persons to serve as executive director, assistant executive director, research director and other staff positions as necessary for the purpose of coordination and standardization of services and programs, the collection and analysis of data related to incarceration and recidivism and generation of reports, technical assistance and training to ensure standardization in organization, operations and procedures; provided further, that this staff shall not be subject to section 45 of chapter 30 of the General Laws or chapter 31 of the General Laws and shall serve at the will and pleasure of a majority of sheriffs; provided further, that the executive director of the association shall submit a report that shows the amounts of all grants awarded to each sheriff in fiscal year 2016; provided further, that the report shall be submitted to the house and senate committees on ways and means not later than February 1, 2016; provided further, that the association shall post on its website the monthly inmate population by county by the first of each month starting August 1, 2015; provided further, that each sheriffs' department shall also report, in a format designated by the Massachusetts sheriffs' association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; provided further, that each sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction; and provided further, that all expenditures made by the sheriff departments of the counties of Massachusetts shall be subject to chapter 29 of the General Laws and recorded on the Massachusetts management accounting and reporting system 344,790

Middle District Attorney

The principal mission of the Office of the Middle District Attorney is the just administration of the criminal laws of the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Middle District Attorney | 10,519 | 0 | 10,519 | 0 |

<http://www.worcesterda.com>

Budgetary Direct Appropriations **10,519,004**

MIDDLE (WORCESTER) DISTRICT ATTORNEY

0340-0400 For the operation of the Middle district attorney's office 10,088,964

WORCESTER DISTRICT ATTORNEY STATE POLICE OVERTIME

0340-0498 For the overtime costs of state police officers assigned to the Middle district attorney's office 430,039

Middlesex Sheriffs Department

The Middlesex Sheriff's Department provides a secure, safe and humane environment for both staff and offenders. The Department's commitment to public safety is to improve the quality of life in the community through public awareness, reintegration and by exercising core beliefs of professionalism, respect, fairness and integrity.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Middlesex Sheriffs Department | 72,126 | 70 | 72,196 | 1,076 |

<http://www.middlesexsheriff.org/>

Budgetary Direct Appropriations 71,206,527

MIDDLESEX SHERIFF'S DEPARTMENT

8910-0107 For the operation of the Middlesex sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 70,310,139

MIDDLESEX SHERIFF MENTAL HEALTH STAB UNIT

8910-1101 For the operations of a regional behavioral evaluation and stabilization unit to provide forensic mental health services within existing physical facilities for incarcerated persons in the care of correctional facilities in the commonwealth; provided, that the unit shall be located in Middlesex county to serve the needs of incarcerated persons in the care of Barnstable, Bristol, Dukes, Essex, Nantucket, Middlesex, Norfolk, Plymouth and Suffolk counties; provided further, that the services of the unit shall be made available to 896,387

incarcerated persons in the care of the department of correction; provided further, that the sheriff, in conjunction with the department of correction and the Massachusetts sheriffs' association, shall prepare a report that shall include, but not be limited to: (a) the number of incarcerated persons in facilities located in counties that were provided services in each unit; (b) the number of incarcerated persons in department of correction facilities that were provided services in each unit; (c) the alleviation in caseload at Bridgewater state hospital associated with fewer incarcerated persons in the care of counties being attended to at the hospital; and (d) the estimated and projected cost-savings in fiscal year 2016 to the sheriff offices and the department of correction associated with the regional units; provided further, that the report shall be submitted to the executive office for administration and finance and the house and senate committees on ways and means not later than March 15, 2016; and provided further, that the department of mental health shall maintain monitoring and quality review functions of the unit

Retained Revenue **919,700****REIMBURSEMENT FROM HOUSING FEDERAL INMATES RETAINED REVENUE**

8910-0160 For the Middlesex sheriff's department, which may expend for the operation of the department an amount not to exceed \$850,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 850,000

PRISON INDUSTRIES RETAINED REVENUE

8910-1100 For the Middlesex sheriff's office, which may expend for the operation of a prison industries program an amount not to exceed \$69,700 from revenues collected from the sale of products, for materials, supplies, equipment, recyclable reimbursements, printing services, maintenance of facilities and compensation of employees of the program; provided, that, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 69,700

Trust Spending **70,000****MIDDLESEX SHERIFF S OFFICE COMMUNITY PROGRAMS EXPEND TRUST**

8910-0449 70,000

Nantucket Sheriffs Department

The Nantucket Sheriff's Department serves civil and criminal process and court papers. The Department also handles prisoner transport, evictions, landlord and tenant questions, state programs and sheriff sales of real and personal property.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Nantucket Sheriffs Department | 773 | 0 | 773 | 0 |

Budgetary Direct Appropriations **773,079**

NANTUCKET SHERIFF'S DEPARTMENT

8910-8500 For the operation of the Nantucket sheriff's department; 773,079

Norfolk District Attorney

The mission of the Office of the Norfolk District Attorney is to seek justice through the fair and ethical prosecution of criminal cases, to work with victims and their families to ensure a voice to those who otherwise might not be heard, and to create a safer community through positive partnerships with law enforcement and the community.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|---|---|-----------------------------|---|
| Norfolk District Attorney | 9,443 | 437 | 9,880 | 0 |

<http://www.mass.gov/da/norfolk>

Budgetary Direct Appropriations **9,442,967**

NORFOLK DISTRICT ATTORNEY

0340-0700 For the operation of the Norfolk district attorney's office 8,998,569

NORFOLK DA STATE POLICE OT

0340-0798 For the overtime costs of state police officers assigned to the Norfolk district attorney's office 444,398

Trust Spending **437,200**

CRIMINAL PROSECUTION EDUCATION

0340-0709 17,000

STATE DRUG FORFEITURE FUNDS

0340-0714 325,700

FEDERAL DRUG FORFEITURE FUNDS

0340-0715 94,500

Norfolk Sheriffs Department

The Norfolk County Sheriff's Department serves the citizens of Norfolk County by enhancing public safety through the operation of a safe, secure and humane direct supervision correctional facility. These efforts are accomplished with a highly trained, dedicated, professional, compassionate and diverse workforce as well as collaborative agreements with both public and private stakeholders.

| Resource Summary (\$000) | FY2016 Budgetary Recommendations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|----------------------------------|--------------------------------|-----------------------|----------------------------------|
| Norfolk Sheriffs Department | 36,099 | 343 | 36,442 | 243 |

www.norfolksheriff.com

Budgetary Direct Appropriations **35,855,394**

NORFOLK SHERIFF'S DEPARTMENT

8910-8600 For the operation of the Norfolk sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 35,855,394

Retained Revenue **243,360**

NORFOLK SHERIFF'S DEPARTMENT FEDERAL INMATE

8910-8610 For the Norfolk sheriff's office, which may expend for the operation of the office an amount not to exceed \$243,360 from revenues received from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 243,360

Trust Spending **342,883**

NORFOLK COUNTY SHERIFF S OFFICE SCAAP FUND EXPENDABLE TRUST

8910-8620 101,883

NORFOLK COUNTY SHERIFF COMMUNICATIONS FUND EXPENDABLE TRUST

8910-8622 120,000

NORFOLK CTY SHERIFF FEDERAL DRUG FORFEITURE TRUST

8910-8624 21,000

NORFOLK CTY SHERIFF COMMUNITY PROGRAMS TRUST

8910-8625 100,000

Northern District Attorney

The Middlesex (Northern) District Attorney's Office is a diverse team of dedicated, hard-working, professional prosecutors who are also progressive-minded public servants. The Office has a proud tradition of protecting and serving the people of Middlesex County through tough, fair prosecutions and proactive, progressive prevention and intervention efforts. The true essence of what we do is to protect and serve the public, fight for victims and speak for those who otherwise would have no voice. It is a mission pursued with focus, with passion and with the utmost dedication.

| Resource Summary (\$000) | FY2016 Budgetary Recommendations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|----------------------------|----------------------------------|--------------------------------|-----------------------|----------------------------------|
| Northern District Attorney | 15,550 | 370 | 15,920 | 0 |

<http://www.middlesexda.com>

Budgetary Direct Appropriations **15,549,886**

NORTHERN (MIDDLESEX) DISTRICT ATTORNEY

0340-0200 For the operation of the Northern district attorney's office 15,012,742

MIDDLESEX DISTRICT ATTORNEY STATE POLICE OVERTIME

| | | |
|-----------|---|---------|
| 0340-0298 | For the overtime costs of state police officers assigned to the Northern district attorney's office | 537,144 |
|-----------|---|---------|

| | |
|------------------------------|----------------|
| <i>Trust Spending</i> | 370,000 |
|------------------------------|----------------|

FEDERAL FORFEITURE - TRE SOURCED FUNDS

| | |
|-----------|--------|
| 0340-0212 | 50,000 |
|-----------|--------|

FEDERAL DRUG FORFEITURE FUNDS

| | |
|-----------|---------|
| 0340-0213 | 100,000 |
|-----------|---------|

STATE DRUG FORFEITURE FUNDS

| | |
|-----------|---------|
| 0340-0214 | 200,000 |
|-----------|---------|

CONFERENCE REGISTRATION FEES

| | |
|-----------|--------|
| 0340-0216 | 20,000 |
|-----------|--------|

Northwestern District Attorney

The Office of the Northwestern District Attorney, in partnership with the communities we serve, is dedicated to the pursuit of truth, justice, and the protection of the public.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Northwestern District Attorney | 5,787 | 54 | 5,841 | 0 |

<http://northwesternda.org/>

| | |
|---|------------------|
| <i>Budgetary Direct Appropriations</i> | 5,786,554 |
|---|------------------|

NORTHWESTERN DISTRICT ATTORNEY

| | | |
|-----------|--|-----------|
| 0340-0600 | For the operation of the Northwestern district attorney's office | 5,480,536 |
|-----------|--|-----------|

NORTHWESTERN DISTRICT ATTORNEY STATE POLICE OVERTIME

| | | |
|-----------|---|---------|
| 0340-0698 | For the overtime costs of state police officers assigned to the Northwestern district attorney's office | 306,018 |
|-----------|---|---------|

| | |
|--|---------------|
| Trust Spending | 54,278 |
| DISTRICT ATTORNEY INVESTIGATIONS TRAINING AND OUTREACH | |
| 0340-0676 | 54,278 |

Office of Campaign and Political Finance

The Office of Campaign and Political Finance (OCPF) is an independent state agency that administers Massachusetts General Laws Chapter 55, the campaign finance law, and Chapter 55C, the limited public financing program for statewide candidates. Established in 1973, OCPF is the depository for disclosure reports filed by candidates and committees.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Office of Campaign and Political Finance | 1,460 | 0 | 1,460 | 183 |

<http://www.mass.gov/ocpf>

| | |
|---|------------------|
| Budgetary Direct Appropriations | 1,459,594 |
| OFFICE OF CAMPAIGN AND POLITICAL FINANCE | |
| 0920-0300 For the operation of the office of campaign and political finance | 1,459,594 |

Office of the Attorney General

The Attorney General is the chief lawyer and law enforcement officer of the Commonwealth of Massachusetts. The Office represents the Commonwealth in many matters in which it is a party. In addition, the Attorney General is a resource to residents who are facing challenges in the area of consumer protection, fraud, civil rights violations, health care and insurance issues. The main office of the Attorney General is located in Boston. Regional offices are fully staffed and located in Western, Central and Southeastern Massachusetts, allowing residents more convenient access to services in their area.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Office of the Attorney General | 42,907 | 140 | 43,047 | 56,088 |

<http://www.mass.gov/ago/>

| | |
|---|-------------------|
| Budgetary Direct Appropriations | 40,407,088 |
| OFFICE OF THE ATTORNEY GENERAL ADMINISTRATION | |

0810-0000 For the operation of the office of the attorney general 22,631,530

COMPENSATION TO VICTIMS OF VIOLENT CRIMES

0810-0004 For compensation to victims of violent crimes; provided, that notwithstanding chapter 258C of the General Laws, if a claimant is 60 years of age or older at the time of the crime and is not employed or receiving unemployment compensation, the claimant shall be eligible for compensation in accordance with said chapter 258C even if the claimant has suffered no out-of-pocket loss; provided further, that compensation to the claimant shall be limited to a maximum of \$50; and provided further, that notwithstanding any general or special law to the contrary, victims of the crime of rape shall be notified of all available services designed to assist rape victims including, but not limited to, the provisions outlined in section 5 of chapter 258B of the General Laws 2,149,169

PUBLIC UTILITIES PROCEEDINGS UNIT

0810-0014 For the operation of the public utilities proceedings unit; provided, that notwithstanding any general or special law to the contrary, the amount assessed under section 11E of chapter 12 of the General Laws shall equal the amount expended from this item 2,311,589

MEDICAID FRAUD CONTROL UNIT

0810-0021 For the operation of the Medicaid fraud control unit; provided, that expenditures from this item shall be federally reimbursable 3,961,672

WAGE ENFORCEMENT PROGRAM

0810-0045 For the operation of the wage enforcement program 3,694,142

LITIGATION AND ENHANCED RECOVERIES

0810-0061 For the purpose of funding existing and future litigation devoted to obtaining significant recoveries for the commonwealth 2,621,336

STATE POLICE OVERTIME FOR AG

0810-0098 For the costs associated with police overtime for the office of the attorney general 408,235

INSURANCE PROCEEDINGS UNIT

0810-0201 For the costs incurred in administrative and judicial proceedings on insurance; provided, that notwithstanding any general or special law to the contrary, the amount assessed for these costs shall be equal to the amount expended from this item; and provided further, that funds appropriated in this item may be expended for the purposes of items 0810-0338 and 0810-0399 1,473,854

AUTOMOBILE INSURANCE FRAUD INVESTIGATION AND PROSECUTION

0810-0338 For the costs of the automobile insurance fraud investigation and prosecution program; provided, that notwithstanding any general or special law to the contrary, the amount assessed for these costs shall be equal to the amount expended from this item 426,861

WORKERS' COMPENSATION FRAUD INVESTIGATION AND PROSECUTION

0810-0399 For the costs of investigating and prosecuting workers' compensation fraud; provided, that notwithstanding any general or special law to the contrary, the amount assessed for these costs shall be equal to the amount expended from this item; and provided further, that the attorney general shall investigate and prosecute, where appropriate, employers who fail to provide workers' compensation insurance in accordance with the laws of the commonwealth 279,334

GAMING ENFORCEMENT DIVISION

0810-1204 For the costs of the gaming enforcement division as required by section 11M of chapter 12 of the General Laws 449,364

Retained Revenue 2,500,000

FALSE CLAIMS RECOVERY RETAINED REVENUE

0810-0013 For the office of the attorney general which may expend for a false claims program an amount not to exceed \$2,500,000 from revenues collected from enforcement of the false claims law; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 2,500,000

Trust Spending 139,682

LOCAL CONSUMER AID REIMBURSEMENT

0810-0033 47,488

MASS DOT REPRESENTATION COSTS

0810-7201 92,194

Office of the Inspector General

The mission of the Office of the Inspector General is to prevent and detect fraud, waste, and abuse in the expenditure of public funds, as authorized under General Laws Chapter 12A.

| Resource Summary (\$000) | FY2016 Budgetary Recommendations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------------|----------------------------------|--------------------------------|-----------------------|----------------------------------|
| Office of the Inspector General | 3,821 | 0 | 3,821 | 650 |

<http://www.mass.gov/ig>

Budgetary Direct Appropriations **3,170,989**

OFFICE OF THE INSPECTOR GENERAL

0910-0200 For the operation of the office of the inspector general 2,483,519

BUREAU OF PROGRAM INTEGRITY

0910-0220 For the operation of the bureau of program integrity established under section 16V of chapter 6A of the General Laws 343,735

INSPECTOR GENERAL MASSDOT OFFICE

0910-0300 For the operation of the internal special audit unit established in section 9 of chapter 6C of the General Laws 343,735

Retained Revenue **650,000**

PUBLIC PURCHASING AND MANAGER PROGRAM FEES RETAINED REVENUE

0910-0210 For the office of the inspector general, which may expend revenues collected up to a maximum of \$650,000 from the fees charged to participants in the Massachusetts public purchasing official certification program and the certified public manager program for the operation of those programs; provided, that for the purpose of accommodating discrepancies between the receipt of revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 650,000

Office of the State Auditor

The Office of the State Auditor is committed to ensuring that every dollar given to state government is a dollar well spent and that state agencies and contractors follow the rules when spending public funds. To these ends, the Office conducts financial, performance, and technical assessments of programs, departments, agencies, authorities, contracts, and vendors. While these audits and reports may uncover problems and issues, they also contain recommendations to improve accountability, efficiency, and transparency, making state government work better for the citizens of the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Office of the State Auditor | 17,778 | 0 | 17,778 | 0 |

<http://www.mass.gov/sao>

| Budgetary Direct Appropriations | | 17,777,988 |
|--|---|-------------------|
| OFFICE OF THE STATE AUDITOR ADMINISTRATION | | |
| 0710-0000 | For the operation of the office of the state auditor, including the Medicaid audit unit; provided, that expenditures for the Medicaid audit unit shall be federally reimbursable | 13,975,808 |
| DIVISION OF LOCAL MANDATES | | |
| 0710-0100 | For the operation of the division of local mandates | 351,864 |
| BUREAU OF SPECIAL INVESTIGATIONS | | |
| 0710-0200 | For the operation of the bureau of special investigations | 1,733,877 |
| HEALTH CARE COST CONTAINMENT COMPREHENSIVE INVESTIGATION | | |
| 0710-0220 | For the implementation of chapter 224 of the acts of 2012 to investigate and review the impact of health care payment and delivery in the commonwealth | 423,532 |
| MEDICAID AUDIT UNIT | | |
| 0710-0225 | For the operation of the Medicaid audit unit within the division of audit operations in an effort to prevent and to identify fraud and abuse in the MassHealth system; provided, that the federal reimbursement for any expenditure from this item shall not be less than 50 per cent | 849,161 |
| ENHANCED BUREAU OF SPECIAL INVESTIGATION | | |
| 0710-0300 | For costs related to the use of data analytic techniques to identify fraud by the bureau of special investigations | 443,745 |

Office of the State Comptroller

The mission of the Office of the State Comptroller is to increase the efficiency of back office operations across state government, thereby enhancing its delivery of services while ensuring a high level of accountability throughout the Commonwealth's financial operations and providing taxpayers' assurance that tax dollars are spent for their intended purposes.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------------|---|---|-----------------------------|---|
| Office of the State Comptroller | 20,353 | 44,449 | 64,802 | 4,697 |

<http://www.mass.gov/osc>

| Budgetary Direct Appropriations | 20,353,050 |
|--|-------------------|
|--|-------------------|

OFFICE OF THE STATE COMPTROLLER

| | | |
|-----------|---|-----------|
| 1000-0001 | For the operation of the state comptroller's office; provided, that notwithstanding any general or special law to the contrary, the comptroller may enter into contracts with private vendors to identify and pursue cost avoidance opportunities for programs of the commonwealth and may enter into interdepartmental service agreements with state agencies, as applicable, for that purpose; provided further, that payments to private vendors on account of these cost avoidance projects shall be made only from actual cost savings that have been certified in writing to the house and senate committees on ways and means by the comptroller and the budget director as attributable to these cost avoidance projects; provided further, that the comptroller may, in consultation with the budget director and the affected departments, establish procedures to accomplish the purpose of those contracts; and provided further, that the comptroller shall report on those projects as a part of the annual report under section 12 of chapter 7A of the General Laws | 8,853,050 |
|-----------|---|-----------|

STEM PIPELINE FUND

| | | |
|-----------|--|-----------|
| 1595-7066 | For the support of the Massachusetts Science, Technology Engineering, and Mathematics Grant Fund, established pursuant to section 2MMM of chapter 29 of the General Laws | 1,500,000 |
|-----------|--|-----------|

JUDGMENTS SETTLEMENTS AND LEGAL FEES

| | | |
|-----------|--|------------|
| 1599-3384 | For a reserve for the payment of certain court judgments, settlements and legal fees, in accordance with regulations adopted by the comptroller, which were ordered to be paid in the current or a prior fiscal year | 10,000,000 |
|-----------|--|------------|

| | |
|--|-------------------|
| <i>Intragovernmental Service Fund</i> | 39,751,600 |
|--|-------------------|

CHARGEBACK FOR SINGLE STATE AUDIT

| | | |
|-----------|---|-----------|
| 1000-0005 | For the cost of the single state audit for the fiscal year ending June 30, 2016; provided, that the comptroller may charge other appropriations and federal grants for the cost of the audit Intragovernmental Service Fund ... 100% | 1,400,000 |
|-----------|---|-----------|

CHARGEBACK FOR MMARS

| | | |
|-----------|---|-----------|
| 1000-0008 | For the costs of operating and managing the MMARS accounting system for fiscal year 2016; provided, that any unspent balance at the close of fiscal year 2016 in an amount not to exceed 5 per cent of the amount authorized shall remain in the Intergovernmental Service Fund and is hereby re-authorized for expenditures for such item in fiscal year 2017 Intragovernmental Service Fund ... 100% | 3,351,600 |
|-----------|---|-----------|

CHARGEBACK FOR PRIOR-YEAR DEFICIENCIES

| | | |
|-----------|---|-----------|
| 1599-2040 | For the payment of prior-year deficiencies based upon schedules provided to the executive office for administration and finance and the house and senate committees on ways and means; provided, that notwithstanding any general or special law to the contrary, the comptroller may certify payments on behalf of departments for certain contracted goods or services rendered in prior fiscal years for which certain statutes, regulations or procedures were not properly followed; provided further, that the department which was a party to the transaction shall certify in writing that the services were performed or goods | 5,000,000 |
|-----------|---|-----------|

delivered and shall provide additional information that the comptroller may require; provided further, that the comptroller may charge departments' current fiscal year appropriations and transfer to this item amounts equivalent to the amounts of any prior-year deficiency, subject to the conditions stated in this item; provided further, that the comptroller shall assess a chargeback only to that current fiscal year appropriation which is for the same purpose as that to which the prior-year deficiency pertains, or if there is no appropriation for that purpose, to that current fiscal year appropriation which is most similar in purpose to the appropriation to which the prior-year deficiency pertains, or is for the general administration of the department that administered the appropriation to which the prior-year deficiency pertains; provided further, that no chargeback shall be made which would cause a deficiency in any current fiscal year appropriation; and provided further, that the comptroller shall include in the schedules the amount of each prior-year deficiency paid, the fiscal year and appropriation to which it pertained, the current fiscal year appropriation and object class to which it was charged, and the department's explanation for the failure to make payment in a timely manner

Intragovernmental Service Fund ... 100%

CHARGEBACK FOR UNEMPLOYMENT COMPENSATION

| | | |
|-----------|---|------------|
| 1599-3100 | For the cost of the commonwealth's employer contributions to the Unemployment Compensation Fund and the Medical Security Trust Fund; provided, that the secretary of administration and finance shall authorize the collection, accounting and payment of these contributions; and provided further, that in executing these responsibilities the comptroller may charge, in addition to individual appropriation accounts, certain non-appropriated funds in amounts that are computed based on rates developed in accordance with OMB circular a-87, including expenses, interest expense and related charges | 30,000,000 |
| | Intragovernmental Service Fund ... 100% | |

| | |
|------------------------------|------------------|
| <i>Trust Spending</i> | 4,697,572 |
|------------------------------|------------------|

INTERCEPT FEE RETAINED REVENUE

| | |
|-----------|---------|
| 1000-0006 | 391,000 |
|-----------|---------|

LIABILITY MANAGEMENT REDUCTION FUND

| | |
|-----------|-----------|
| 1000-3382 | 4,102,148 |
|-----------|-----------|

MDOT TRANSITION

| | |
|-----------|---------|
| 1000-6368 | 204,424 |
|-----------|---------|

Office of the Treasurer and Receiver-General

The Office of the Treasurer and Receiver-General's mission is to prudently manage and safeguard the Commonwealth's public deposits and investments through sound business practices for the exclusive benefit of the citizens of Massachusetts.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Office of the Treasurer and Receiver-General | 2,344,029 | 30,052 | 2,374,081 | 353,363 |

<http://www.mass.gov/treasury/>

Budgetary Direct Appropriations **2,323,768,681**

OFFICE OF THE TREASURER AND RECEIVER-GENERAL

0610-0000 For the operation of the office of the treasurer and receiver general 9,305,174

FINANCIAL LITERACY PROGRAMS

0610-0010 For programs to promote and improve financial literacy for Massachusetts residents 100,000

ALCOHOLIC BEVERAGES CONTROL COMMISSION

0610-0050 For the alcoholic beverages control commission 2,271,489

ABCC INVESTIGATION AND ENFORCEMENT

0610-0060 For the costs associated with the investigation and enforcement division of the alcoholic beverages control commission's implementation of the enhanced liquor enforcement programs, known as Safe Campus, Safe Holidays, Safe Prom, and Safe Summer; provided, that funds from this appropriation shall not support other operating costs of item 0610-0050 147,322

WELCOME HOME BILL BONUS PAYMENTS

0610-2000 For payments made to veterans pursuant to section 16 of chapter 130 of the acts of 2005, section 11 of chapter 132 of the acts of 2009, section 32 of chapter 112 of the acts of 2010 and section 3 of chapter 171 of the acts of 2011; provided, that the office of the state treasurer may expend not more than \$205,000 for costs incurred in the administration of these payments 2,761,572

BONUS PAYMENTS TO WAR VETERANS

0611-1000 For bonus payments to war veterans 44,500

PUBLIC SAFETY EMPLOYEES LINE OF DUTY DEATH BENEFITS

0612-0105 For payment of the public safety employees line-of-duty death benefits authorized by section 100A of chapter 32 of the General Laws; provided, that at the written request of the office of the state treasurer, the comptroller shall transfer uncommitted and unobligated funds from item 1599-3384 to this item 300,000

ACCELERATED BRIDGE PROGRAM

0699-0014 For the payment of interest, discount and principal on certain indebtedness incurred under chapter 233 of the acts of 2008 for financing the accelerated bridge program 101,852,761

Commonwealth Transportation Fund ... 100%

CONSOLIDATED LONG-TERM DEBT SERVICE

| | | |
|-----------|---|---------------|
| 0699-0015 | For the payment of interest, discount and principal on certain bonded debt and the sale of bonds of the commonwealth; provided, that notwithstanding any general or special law to the contrary, the state treasurer may make payments pursuant to section 38C of chapter 29 of the General Laws from this item and items 0699-9100, 0699-2005 and 0699-0014; provided further, that the payments shall pertain to the bonds, notes or other obligations authorized to be paid from each item or to refunding escrows related to debt of the commonwealth; provided further, that notwithstanding any general or special law to the contrary, the comptroller may transfer the amounts that would otherwise be unexpended on June 30, 2016, from this item to items 0699-9100, 0699-2005 and 0699-0014 or from items 0699-9100, 0699-2005 and 0699-0014 to this item which would otherwise have insufficient amounts to meet debt service obligations for the fiscal year ending June 30, 2016; provided further, that each amount transferred shall be charged to the funds as specified in the item to which the amount is transferred; provided further, that payments on bonds issued pursuant to section 2O of said chapter 29 of the General Laws shall be paid from this item and shall be charged to the infrastructure subfund of the Commonwealth Transportation Fund; and provided further, that notwithstanding any general or special law to the contrary or other provisions of this item, the comptroller may charge the payments authorized in the item to the appropriate budgetary or other fund subject to a plan which the comptroller shall file 10 days in advance with the house and senate committees on ways and means | 2,099,880,631 |
| | General Fund ... 49.5% | |
| | Commonwealth Transportation Fund ... 50.5% | |

CENTRAL ARTERY TUNNEL DEBT SERVICE

| | | |
|-----------|--|------------|
| 0699-2005 | For the payment of interest, discount and principal on certain indebtedness which may be incurred for financing the central artery/third harbor tunnel funding shortfall | 88,923,748 |
| | Commonwealth Transportation Fund ... 100% | |

SHORT TERM DEBT SERVICE AND COSTS OF ISSUANCE

| | | |
|-----------|---|------------|
| 0699-9100 | For the payment of interest and issuance costs on bonds and bond and revenue anticipation notes and other notes under sections 47 and 49B of chapter 29 of the General Laws and for the payment to the United States under section 148 of the Internal Revenue Code of 1986 of any rebate amount or yield reduction payment owed with respect to any outstanding bonds or notes of the commonwealth; provided, that the treasurer shall certify to the comptroller a schedule of the distribution of costs among the various funds of the commonwealth; provided further, that not more than \$400,000 shall be expended from this item for the costs of personnel at the debt department of the office of the state treasurer; provided further, that the comptroller shall charge costs to the funds in accordance with the schedule; and provided further, that any deficit in this item at the close of the fiscal year ending June 30, 2016 shall be charged to the various funds or to the General Fund or Commonwealth Transportation Fund debt service reserves | 18,181,484 |
|-----------|---|------------|

Intragovernmental Service Fund

11,632,288

AGENCY DEBT SERVICE PROGRAMS

0699-0018 For the cost of debt service for the fiscal year ending June 30, 2016 for the clean energy investment program, and other projects or programs for which an agency has committed to fund the associated debt service; provided, that the treasurer may charge other appropriations and federal grants for the cost of the debt service
Intragovernmental Service Fund ... 100% 11,632,288

Retained Revenue **20,260,000**

ALCOHOL BEVERAGES CONTROL COMMISSION GRANT

0610-0051 For the operations of the alcoholic beverages control commission relative to the prevention of underage drinking and related programs, including, but not limited to, applying for and obtaining federal Alcohol, Tobacco, and Firearms funds, grants, and other federal appropriations; provided, that the commission is hereby authorized to expend revenues up to \$260,000 collected from fees generated by this commission; and provided further, that for the purposes of accommodating discrepancies between the receipt of retained revenue and related expenditures, this commission may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system 260,000

REVENUE ANTICIPATION NOTES PREMIUM DEBT SERVICE

0699-0005 For the state treasurer who may retain and expend an amount not to exceed \$20,000,000 in fiscal year 2016 from premiums paid on the sales of revenue anticipation notes and expend such premium payments for the purposes of paying principal and interest on account of the revenue anticipation notes 20,000,000

Trust Spending **18,419,631**

WATER POLLUTION ABATEMENT ADMINISTRATIVE EXPENDABLE TRUST

0610-2100 814,306

STATE BOARD OF RETIREMENT ADMINISTRATION

0612-0000 5,771,957

STATE RETIREMENT BOARD PENSION FUND

0612-1020 405,703

ABANDONED PROPERTY

0650-1700 11,427,666

Plymouth District Attorney

The mission of the Plymouth District Attorney's Office is to protect the citizens of our community with the efficient and fair prosecution of criminal acts that occur in the cities and towns of Plymouth County. Along with the prosecution of crime, we strive to provide critical services to the victims of those crimes and reduce criminal activity through intervention and prevention programs.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|----------------------------|---|---|-----------------------------|---|
| Plymouth District Attorney | 8,258 | 0 | 8,258 | 0 |

www.mass.gov/da/plymouth

Budgetary Direct Appropriations **8,258,262**

PLYMOUTH DISTRICT ATTORNEY

0340-0800 For the operation of the Plymouth district attorney's office 7,811,226

PLYMOUTH DISTRICT ATTORNEY STATE POLICE OVERTIME

0340-0898 For the overtime costs of state police officers assigned to the Plymouth district attorney's office 447,036

Plymouth Sheriffs Department

The primary mission of the Plymouth County Sheriff's Department is dedication to strengthening public safety through corrections and specialized support services for all criminal justice agencies.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------|---|---|-----------------------------|---|
| Plymouth Sheriffs Department | 54,051 | 0 | 54,051 | 7,500 |

www.pcsdma.org

Budgetary Direct Appropriations **54,051,129**

PLYMOUTH SHERIFF'S DEPARTMENT

8910-8700 For the operation of the Plymouth sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the

executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction

Secretary of the Commonwealth

The Secretary of the Commonwealth is the principal public information officer for the state government of Massachusetts.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Secretary of the Commonwealth | 37,359 | 5,580 | 42,940 | 265,020 |

<http://www.mass.gov/sec>

Budgetary Direct Appropriations **37,344,150**

SECRETARY OF THE COMMONWEALTH ADMINISTRATION

0511-0000 For the operation of the office of the secretary of the commonwealth 6,103,930

CORPORATE DISSOLUTION PROGRAM

0511-0002 For the operation of the corporations division; provided, that the division shall implement a corporate dissolution program which shall have a specific focus on limited liability corporations and limited liability partnerships that have failed in their statutory responsibility to file an annual report; and provided further, that the division shall file quarterly reports with the house and senate committees on ways and means and the executive office for administration and finance detailing the total number of annual reports filed as a result of this program and the amount of revenue generated for the commonwealth 346,790

STATE ARCHIVES

0511-0200 For the operation of the state archives division 359,050

STATE RECORDS CENTER

0511-0230 For the operation of the state records center 35,025

STATE ARCHIVES FACILITY

0511-0250 For the operation of the state archives facility 297,068

COMMONWEALTH MUSEUM

| | | |
|--|---|-----------|
| 0511-0260 | For the operation of the commonwealth museum | 233,268 |
| CENSUS DATA TECHNICAL ASSISTANCE | | |
| 0511-0270 | For the secretary of state, who may contract with the University of Massachusetts Donahue Institute to provide the commonwealth with technical assistance on United States census data and to prepare annual population estimates | 392,880 |
| ADDRESS CONFIDENTIALITY PROGRAM | | |
| 0511-0420 | For the operation of the address confidentiality program | 130,928 |
| PUBLIC DOCUMENT PRINTING | | |
| 0517-0000 | For the printing of public documents | 495,525 |
| ELECTIONS DIVISION ADMINISTRATION | | |
| 0521-0000 | For the operation of the elections division | 5,700,000 |
| CENTRAL VOTER REGISTRATION COMPUTER SYSTEM | | |
| 0521-0001 | For the operation of the central voter registration computer system | 5,000,000 |
| INFORMATION TO VOTERS | | |
| 0524-0000 | For providing information to voters | 600,000 |
| MASSACHUSETTS HISTORICAL COMMISSION | | |
| 0526-0100 | For the operation of the Massachusetts historical commission | 799,695 |
| BALLOT LAW COMMISSION | | |
| 0527-0100 | For the operation of the ballot law commission | 10,200 |
| RECORDS CONSERVATION BOARD | | |
| 0528-0100 | For the operation of the records conservation board | 34,467 |
| ESSEX REGISTRY OF DEEDS-NORTHERN DISTRICT | | |
| 0540-0900 | For the operation of the registry of deeds located in Lawrence in the county of Essex | 1,180,217 |
| ESSEX REGISTRY OF DEEDS-SOUTHERN DISTRICT | | |
| 0540-1000 | For the operation of the registry of deeds located in Salem in the county of Essex | 2,810,111 |
| FRANKLIN REGISTRY OF DEEDS | | |
| 0540-1100 | For the operation of the registry of deeds in the county of Franklin | 622,985 |

HAMPDEN REGISTRY OF DEEDS

0540-1200 For the operation of the registry of deeds in the county of Hampden 1,752,598

HAMPSHIRE REGISTRY OF DEEDS

0540-1300 For the operation of the registry of deeds in the county of Hampshire 490,252

MIDDLESEX REGISTRY OF DEEDS-NORTHERN DISTRICT

0540-1400 For the operation of the registry of deeds located in Lowell in the county of Middlesex 1,153,155

MIDDLESEX REGISTRY OF DEEDS-SOUTHERN DISTRICT

0540-1500 For the operation of the registry of deeds located in Cambridge in the county of Middlesex 3,166,849

BERKSHIRE REGISTRY OF DEEDS-NORTHERN DISTRICT

0540-1600 For the operation of the registry of deeds located in Adams in the county of Berkshire 267,134

BERKSHIRE REGISTRY OF DEEDS-CENTRAL DISTRICT

0540-1700 For the operation of the registry of deeds located in Pittsfield in the county of Berkshire 456,131

BERKSHIRE REGISTRY OF DEEDS-SOUTHERN DISTRICT

0540-1800 For the operation of the registry of deeds located in Great Barrington in the county of Berkshire 227,398

SUFFOLK REGISTRY OF DEEDS

0540-1900 For the operation of the registry of deeds in the county of Suffolk 1,806,290

WORCESTER REGISTRY OF DEEDS-NORTHERN DISTRICT

0540-2000 For the operation of the registry of deeds located in Fitchburg in the county of Worcester 678,853

WORCESTER REGISTRY OF DEEDS-WORCESTER DISTRICT

0540-2100 For the operation of the registry of deeds located in Worcester in the county of Worcester 2,193,347

Federal Grant Spending **2,169,474**

NEW PRESERVE SURVEY AND PLANNING

0526-0113 For the purposes of a federally funded grant entitled, New Preserve Survey and Planning 917,262

HURRICANE SANDY RELIEF

0526-0127 For the purposes of a federally funded grant entitled, Hurricane Sandy Relief 1,214,462

HISTORIC RECORDS ADVISORY BOARD

0529-1600 For the purposes of a federally funded grant entitled, Historic Records Advisory Board 37,750

Intragovernmental Service Fund **116,000**

CHARGEBACK FOR PUBLICATIONS AND COMPUTER LIBRARY SERVICES

0511-0003 For the costs of providing electronic and other publications purchased from the state bookstore, for commission fees, notary fees and for direct access to the secretary's computer library
Intragovernmental Service Fund ... 100% 16,000

CHARGEBACK FOR STATE RECORDS CENTER SERVICES

0511-0235 For the costs of destroying the obsolete records of state agencies
Intragovernmental Service Fund ... 100% 100,000

Retained Revenue **15,000**

STATE HOUSE GIFT SHOP RETAINED REVENUE

0511-0001 For the secretary of the commonwealth, who may expend revenues not to exceed \$15,000 from the sale of merchandise at the Massachusetts state house gift shop for the purpose of replenishing and restocking gift shop inventory 15,000

Trust Spending **3,294,887**

MASSACHUSETTS HISTORICAL COMMISSION TRUST

0526-6600 93,357

REGISTRARS' TECHNOLOGICAL FUND

0526-6601 3,201,531

State Ethics Commission

The mission of the State Ethics Commission is to foster integrity in public service in state, county and local government, promote the public's trust and confidence in that service, and prevent conflicts between private interests and public duties. The State Ethics Commission strives to accomplish this mission by conducting ongoing educational programs, providing clear and timely advice and fairly and impartially interpreting and enforcing the conflict of interest and financial disclosure laws.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| State Ethics Commission | 1,925 | 0 | 1,925 | 51 |

<http://www.mass.gov/ethics>

Budgetary Direct Appropriations **1,925,364**

STATE ETHICS COMMISSION

0900-0100 For the operation of the state ethics commission 1,925,364

State Lottery Commission

The Massachusetts State Lottery was created by the Legislature in 1971 in response to the need for revenues for the 351 cities and towns of the Commonwealth. The Lottery is charged with generating the revenues through the sale of its products while the Department of Revenue's Division of Local Services is responsible for disbursing the funds to municipalities.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| State Lottery Commission | 92,861 | 0 | 92,861 | 0 |

<http://www.masslottery.com>

Budgetary Direct Appropriations **92,861,023**

STATE LOTTERY COMMISSION

0640-0000 For the operation of the state lottery commission and arts lottery; provided, that a sum equal to 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund; and provided further, that no funds shall be expended from this item for costs associated with the promotion or advertising of lottery games 81,510,864

STATE LOTTERY COMMISSION - MONITOR GAMES

| | | |
|-----------|---|-----------|
| 0640-0005 | For the costs associated with monitor games; provided, that any funds expended on promotional activities shall be limited to point-of-sale promotions and agent newsletters; and provided further, that 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund | 3,126,659 |
|-----------|---|-----------|

STATE LOTTERY COMMISSION - ADVERTISING

| | | |
|-----------|--|-----------|
| 0640-0010 | For the promotional activities associated with the state lottery program; provided, that 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund | 7,857,200 |
|-----------|--|-----------|

STATE LOTTERY COMMISSION - HEALTH AND WELFARE BENEFITS

| | | |
|-----------|--|---------|
| 0640-0096 | For the purpose of the commonwealth's fiscal year 2016 contributions to the health and welfare fund established under the collective bargaining agreement between the lottery commission and the Service Employees International Union, Local 888, AFL-CIO; provided, that the contributions shall be paid to the trust fund on such basis as the collective bargaining agreement provides; and provided further, that 25 per cent of the amount appropriated in this item shall be transferred quarterly from the State Lottery and Gaming Fund to the General Fund | 366,300 |
|-----------|--|---------|

Suffolk District Attorney

The Suffolk District Attorney's Office is a diverse team of dedicated, hard-working, professional prosecutors who are also progressive-minded public servants. The Office has a proud tradition of protecting and serving the people of Suffolk County through tough, fair prosecutions and proactive, progressive prevention and intervention efforts. The true essence of what we do is to protect and serve the public, fight for victims and speak for those who otherwise would have no voice. It is a mission pursued with focus, with passion and with the utmost dedication.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|---|---|-----------------------------|---|
| Suffolk District Attorney | 17,966 | 0 | 17,966 | 0 |

<http://www.mass.gov/da/suffolk>

| | |
|---|-------------------|
| <i>Budgetary Direct Appropriations</i> | 17,966,064 |
|---|-------------------|

SUFFOLK DISTRICT ATTORNEY

| | | |
|-----------|---|------------|
| 0340-0100 | For the operation of the Suffolk district attorney's office | 17,597,589 |
|-----------|---|------------|

SUFFOLK DISTRICT ATTORNEY STATE POLICE OVERTIME

| | | |
|-----------|--|---------|
| 0340-0198 | For the overtime costs of state police officers assigned to the Suffolk district attorney's office | 368,475 |
|-----------|--|---------|

Suffolk Sheriffs Department

The Suffolk Sheriff's Department is mandated to enforce the laws of the Commonwealth and to serve and protect the citizens of Suffolk County. This mission is accomplished by maintaining safe and secure custody and control of inmates and pre-trial detainees and enhancing public safety by seeking ways to effectively reduce offender recidivism.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Suffolk Sheriffs Department | 108,064 | 1,287 | 109,351 | 7,000 |

www.scsdma.org

Budgetary Direct Appropriations **101,063,703**

SUFFOLK SHERIFF'S DEPARTMENT

8910-8800 For the operation of the Suffolk sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 101,063,703

Federal Grant Spending **30,549**

SDS SEXUAL ASSAULT PREVENTION COLLABORATIVE

8910-8865 For the purposes of a federally funded grant entitled, SDS Sexual Assault Prevention Collaborative 30,549

Retained Revenue **7,000,000**

SUFFOLK SHERIFF'S DEPARTMENT FEDERAL INMATE

8910-8810 The Suffolk sheriff's department may expend for the operation of the department an amount not to exceed \$7,000,000 from federal inmate reimbursements; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between 7,000,000

the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system

| | |
|---|------------------|
| Trust Spending | 1,256,607 |
| SUFFOLK COUNTY SHERIFF S OFFICE SCAAP FUND EXPENDABLE TRUST | |
| 8910-8820 | 1,256,607 |

Victim and Witness Assistance Board

The Massachusetts Office for Victim Assistance (MOVA) is an independent state agency devoted to upholding and advancing the rights of crime victims. Established by law in 1984, the activities of MOVA are governed by the Victim and Witness Assistance Board, whose chair is the Attorney General and whose members include two District Attorneys and two crime victims/survivors. MOVA strives to provide innovative victim advocacy through outreach and education, policy and program development, direct service, legislative advocacy and grants management.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------------|---|---|-----------------------------|---|
| Victim and Witness Assistance Board | 1,373 | 9,227 | 10,600 | 0 |

<http://www.mass.gov/mova>

| | |
|--|------------------|
| Budgetary Direct Appropriations | 1,372,941 |
|--|------------------|

VICTIM AND WITNESS ASSISTANCE BOARD

| | | |
|-----------|--|---------|
| 0840-0100 | For the operation of the victim and witness assistance board | 488,601 |
|-----------|--|---------|

DOMESTIC VIOLENCE COURT ADVOCACY PROGRAM

| | | |
|-----------|--|---------|
| 0840-0101 | For the operation of the safety assistance for every person leaving abuse now advocacy program | 884,340 |
|-----------|--|---------|

| | |
|-------------------------------|------------------|
| Federal Grant Spending | 9,227,282 |
|-------------------------------|------------------|

OFFICE OF VICTIMS OF CRIMES - VICTIM ASSISTANCE FORMULA

| | | |
|-----------|--|-----------|
| 0840-0110 | For the purposes of a federally funded grant entitled, Office of Victims of Crimes - Victim Assistance Formula | 6,966,640 |
|-----------|--|-----------|

ANTI-TERRORISM AND EMERGENCY ASSISTANCE PROGRAM

| | | |
|-----------|--|-----------|
| 0840-0114 | For the purposes of a federally funded grant entitled, Anti-terrorism and Emergency Assistance Program | 2,260,642 |
|-----------|--|-----------|

Water Pollution Abatement

The Massachusetts Clean Water Trust (MCWT or the "Trust") was established in 1989 pursuant to Title VI of the Federal Clean Water Act. It was later amended in 1998 to encompass the provisions of Title XIV of the Federal Safe Drinking Water Act. The Massachusetts Clean Water Trust improves the water quality in the Commonwealth through the provision of low cost capital financing to cities, towns, and other eligible entities, and maintains stewardship of public funds with prudence, professionalism, and integrity.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------|---|---|-----------------------------|---|
| Water Pollution Abatement | 63,709 | 0 | 63,709 | 0 |

<http://www.mass.gov/treasury/affiliated-prog/wpat/>

| | |
|---|-------------------|
| <i>Budgetary Direct Appropriations</i> | 63,709,259 |
|---|-------------------|

CLEAN WATER TRUST CONTRACT ASSISTANCE

| | | |
|-----------|--|------------|
| 1599-0093 | For contract assistance to the clean water trust for debt service obligations of the trust, under sections 6, 6A and 18 of chapter 29C of the General Laws | 63,709,259 |
|-----------|--|------------|

Worcester Sheriffs Department

The primary mission of the Worcester County Sheriff's Office is to provide for the care, custody and control of pre-trial and sentenced inmates in Worcester County, with a paramount focus on maintaining the safety of our staff and public safety in Worcester County.

Inmates sentenced to the House of Corrections will have the opportunity to participate in comprehensive rehabilitative programs, designed to reduce criminality, recidivism and return responsible productive citizens to our neighborhoods. Specifically, sentenced inmates will have the opportunity to access educational, vocational and substance abuse programming while incarcerated.

Furthermore, it shall be the mission of the Sheriff's Office to provide comprehensive reentry and reintegration services, offering community based supervised programming such as work release, community service, and COAP, in addition to partnering with local service providers to establish a continuum of care upon release.

Additionally, the Sheriff's Office will emphasize the importance of early prevention, targeting at risk youth and offering programs such as the "FACE 2 FACE" drug prevention seminar and the "Scared Straight" program.

This mission statement will be accomplished by exercising prudent management over facility resources, implementing policies, procedures and practices which are in compliance with applicable laws and maintaining accreditation by the National Commission on Correctional Healthcare and the American Correctional Association.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Worcester Sheriffs Department | 45,425 | 0 | 45,425 | 85 |

<http://www.worcestercountysheriff.com/>

Budgetary Direct Appropriations **45,424,583**

WORCESTER SHERIFF'S DEPARTMENT

8910-0105 For the operation of the Worcester sheriff's department; provided, that the sheriff's department shall provide relevant data to the executive office of public safety and security to allow for the reporting of recidivism rates for all pretrial, county sentenced and state sentenced inmates, starting July 1, 2015; provided further, that each sheriff's department shall also report, in a format designated by the Massachusetts sheriff's association in consultation with the executive office for administration and finance, fiscal year 2015 total costs per inmate by facility and security level no later than October 1, 2015; and provided further, that the sheriff's department shall submit this report directly to the executive office for administration and finance, the house and senate committees on ways and means, the joint committee on public safety, the executive office of public safety and security, the Massachusetts sheriffs' association and the department of correction 45,424,583

Judiciary

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Appeals Court | 12,360 | 0 | 12,360 | 376 |
| Board of Bar Examiners | 1,215 | 0 | 1,215 | 0 |
| Commission on Judicial Conduct | 636 | 0 | 636 | 0 |
| Committee for Public Counsel Services | 201,653 | 163 | 201,816 | 8,600 |
| Mental Health Legal Advisors Committee | 956 | 0 | 956 | 0 |
| Supreme Judicial Court | 27,315 | 92 | 27,407 | 2,939 |
| Trial Court | 603,254 | 238 | 603,492 | 99,824 |
| TOTAL | 847,388 | 494 | 847,881 | 111,739 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|--|----------------|----------------|----------------|--------------------|---------------------|
| Appeals Court | 108 | 114 | 114 | 115 | 115 |
| Board of Bar Examiners | 9 | 9 | 10 | 10 | 10 |
| Commission on Judicial Conduct | 5 | 6 | 6 | 6 | 6 |
| Committee for Public Counsel Services | 650 | 763 | 739 | 742 | 742 |
| Mental Health Legal Advisors Committee | 8 | 9 | 10 | 10 | 10 |
| Supreme Judicial Court | 84 | 86 | 81 | 81 | 81 |
| Trial Court | 6,220 | 6,230 | 6,228 | 6,210 | 6,210 |
| TOTAL | 7,085 | 7,217 | 7,188 | 7,174 | 7,174 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Appeals Court

The Massachusetts Appeals Court is committed to doing justice under the law by rendering thoughtful, well-reasoned appellate decisions in a timely and efficient manner, treating all those who come before the court fairly and impartially.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Appeals Court | 12,360 | 0 | 12,360 | 376 |

<http://www.mass.gov/courts/appealscourt/>

Budgetary Direct Appropriations **12,359,985**

APPEALS COURT

0322-0100 For the operation of the appeals court 12,359,985

Board of Bar Examiners

The Board of Bar Examiners (BBE) is established by law under the General Laws of Massachusetts Chapter 221, Section 35 and the Supreme Judicial Court (SJC) appoints the Board of Bar Examiners' five members. Subject to the approval of the SJC, the Board makes and upholds rules with reference to examinations for admission to the bar and the qualifications of applicants in accordance with SJC Rule 3:01.

The Board evaluates the applicants' requirements, legal education and character and fitness to practice law for applicants petitioning the SJC for admission to the Massachusetts bar, either by examination or motion waiver. The Board prepares, administers and grades the bar examination and issues reports to the SJC, either recommending or not recommending applicants.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Board of Bar Examiners | 1,215 | 0 | 1,215 | 0 |

www.mass.gov/bbe

Budgetary Direct Appropriations **1,214,649**

BOARD OF BAR EXAMINERS

0321-0100 For the operation of the board of bar examiners 1,214,649

Commission on Judicial Conduct

The Commission on Judicial Conduct (CJC) is the state agency responsible for investigating complaints of judicial misconduct against state court judges and for recommending, when necessary, discipline of judges to the Supreme Judicial Court. All fifty states and the District of Columbia have judicial conduct agencies to investigate allegations of judicial misconduct and disability that prevent judges from properly performing their judicial duties.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Commission on Judicial Conduct | 636 | 0 | 636 | 0 |

<http://www.mass.gov/cjc/>

Budgetary Direct Appropriations **635,926**

COMMISSION ON JUDICIAL CONDUCT

0321-0001 For the operation of the commission on judicial conduct 635,926

Committee for Public Counsel Services

The Committee for Public Counsel Services, a 15-member body appointed by the Massachusetts Supreme Judicial Court, Governor, Senate and House of Representatives, oversees the provision of legal representation to indigent persons who have a right to counsel in criminal and civil cases and administrative proceedings. Private attorneys provide representation and the Committee's Private Counsel Division (focusing on criminal and delinquency matters), Children and Family Law Division (CAFL), Youth Advocacy Department (YAD) and Mental Health Litigation Unit train, certify, support and oversee these attorneys. The Public Defender Division, CAFL and Juvenile Defender staff offices handle all other cases.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---------------------------------------|---|---|-----------------------------|---|
| Committee for Public Counsel Services | 201,653 | 163 | 201,816 | 8,600 |

<http://www.mass.gov/cpcs/>

Budgetary Direct Appropriations **201,653,033**

COMMITTEE FOR PUBLIC COUNSEL SERVICES

0321-1500 For the operation of the committee for public counsel services, as authorized by chapter 211D of the General Laws; provided, that the committee shall develop and implement a system in which no less than 25 per cent of indigent defendants shall be represented by public defenders by the end of fiscal year 26,519,719

2016; provided further, that the committee shall provide a report to the executive office for administration and finance and the house and senate committees on ways and means, no later than September 1, 2015, detailing an implementation plan for meeting the requirements of the previous proviso, that shall include, but not be limited to, the following: (a) the expected surplus or deficiency for fiscal year 2016 of items 0321-1500 and 0321-1510, (b) the current and projected number of public defenders and private bar advocates assigned to each court house and (c) any perceived impediments to implementing this plan by the end of fiscal year 2016 and possible solutions to such impediments; provided further, that in hiring public defenders, priority shall be given to current private bar advocates; provided further, that the committee shall submit a report to the executive office for administration and finance, the clerks of the house of representatives and senate, the joint committee on the judiciary and the house and senate committees on ways and means no later than December 2, 2015, that shall include, but not be limited to, the following: (1) the number of cases for which the committee provided representation in the prior fiscal year, delineated by public defender and private bar advocate representation, and further delineated by type of case and geographic location, (2) the average cost for public defender services rendered per case, delineated by type of case and geographic location, (3) the average cost for private bar advocate services rendered per case, delineated by type of case and geographic location, (4) the average number of hours spent per case by public defenders, delineated by type of case and geographic location, (5) the average number of hours billed by private bar advocates, delineated by type of case and geographic location, (6) the total amount of counsel fees paid to the courts by clients for services rendered, delineated by type of case and geographic location and (7) any proposed expansion of legal services delineated by type of service, target population and cost; provided further, that the committee shall submit quarterly reports to the executive office for administration and finance and the house and senate committees on ways and means starting on October 12, 2015 and ending on July 11, 2016 that shall include, but not be limited to, the following: (1) the total number of cases that have been assigned to public defenders, delineated by type of case, (2) the number of cases that have been assigned to private bar advocates, delineated by type of case, (3) the total billable hours to date of private bar advocates, delineated by type of case, (4) the staffing efficiencies that have been achieved and (5) the cost effectiveness of private bar advocates; and provided further, that this data shall be provided in a cumulative manner, delineated by quarter

CPCS ATTORNEY SALARIES

| | | |
|-----------|---|------------|
| 0321-1504 | For the payroll costs of the committee's public defenders, attorneys in charge and appeals attorneys, including fringe benefits costs; provided, that funds appropriated herein shall be expended only in the AA and DD object classes; and provided further, that funds appropriated in this item shall not be expended for administrative support staff or services of any kind | 26,566,450 |
|-----------|---|------------|

PRIVATE COUNSEL COMPENSATION

| | | |
|-----------|---|-------------|
| 0321-1510 | For compensation paid to private counsel assigned to represent indigent clients in criminal and civil cases; provided, that compensation shall not be granted for representation provided in excess of 75 per cent of total criminal and civil cases administered by the committee on public counsel services; and provided further, that compensation for an individual attorney shall not exceed 1650 hours of representation | 133,614,882 |
|-----------|---|-------------|

INDIGENT PERSONS FEES AND COURT COSTS

0321-1520 For the fees and court costs of indigent persons 14,951,982

Federal Grant Spending 163,427

BLOODSWORTH GRANT

0320-1900 For the purposes of a federally funded grant entitled, Bloodsworth Grant 163,427

Mental Health Legal Advisors Committee

The Mental Health Legal Advisor Committee's mission is to advance the rights and opportunities of persons with mental disabilities through quality legal advocacy and education in Massachusetts.

| Resource Summary (\$000) | FY2016 Budgetary Recommendations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|----------------------------------|--------------------------------|-----------------------|----------------------------------|
| Mental Health Legal Advisors Committee | 956 | 0 | 956 | 0 |

<http://www.mass.gov/mhlac>

Budgetary Direct Appropriations 955,574

MENTAL HEALTH LEGAL ADVISORS COMMITTEE

0321-2000 For the operation of the mental health legal advisors committee 955,574

Supreme Judicial Court

The mission of the Supreme Judicial Court is to promote the rule of law and foster public trust by leading an independent judiciary that assures every person equal access to the fair, timely and impartial resolution of disputes in courts managed with efficiency and professionalism.

| Resource Summary (\$000) | FY2016 Budgetary Recommendations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|----------------------------------|--------------------------------|-----------------------|----------------------------------|
| Supreme Judicial Court | 27,315 | 92 | 27,407 | 2,939 |

www.mass.gov/sjc

Budgetary Direct Appropriations 27,314,857

SUPREME JUDICIAL COURT

0320-0003 For the operation of the supreme judicial court, including salaries of the chief justice and the 6 associate justices 8,183,990

SUFFOLK COUNTY SUPREME JUDICIAL COURT CLERKS OFFICE

0320-0010 For the operation of the clerk's office of the supreme judicial court for Suffolk county 1,519,471

MASSACHUSETTS LEGAL ASSISTANCE CORPORATION

0321-1600 For civil legal assistance; provided, that notwithstanding section 9 of chapter 221A of the General Laws, the Massachusetts Legal Assistance Corporation shall expend funds for the Disability Benefits Project, the Medicare Advocacy Project and the Battered Women's Legal Assistance Project 14,683,589

PRISONERS' LEGAL SERVICES

0321-2100 For the Prisoners' Legal Services, formerly known as Massachusetts correctional legal services committee 1,184,179

SUFFOLK COUNTY SOCIAL LAW LIBRARY

0321-2205 For the expenses of the social law library located in Suffolk county 1,743,627

Federal Grant Spending 91,912

STATE COURT IMPROVEMENT DATA GRANT

0320-1711 For the purposes of a federally funded grant entitled, State Court Improvement Data Grant 91,912

Trial Court

The mission of the Trial Court of Massachusetts is to deliver high-quality justice to all citizens in a safe, respectful environment by making sound judicial decisions in a timely, efficient and courteous manner. The Trial Court enhances the accessibility and timeliness of the delivery of justice by emphasizing effectiveness, accountability, transparency and continuous improvement.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Trial Court | 603,254 | 238 | 603,492 | 99,824 |

Budgetary Direct Appropriations **603,253,825****TRIAL COURT JUSTICES' SALARIES**

0330-0101 For the salaries of the justices' of the trial court departments; provided, that the trial court administrator may transfer funds between this item and any other item within the trial court 67,319,765

ADMINISTRATIVE STAFF

0330-0300 For the central administration of the trial court, including the court security program, the Massachusetts sentencing commission and alternative dispute resolution and permanency mediation services; provided, that 50 per cent of all fees payable under Massachusetts Rules of Criminal Procedure 15(d) and 30(c)(8) shall be paid from this item; provided further, that funds be expended for additional expenses associated with the operation of the trial court, the operation of the superior court department, the operation of the district court department, the operation of the probate and family court department, the operation of the land court department, the operation of the Boston municipal court department, the operation of the housing court department, the operation of the juvenile court department, the operation of the commissioner of probation and the operation of the community corrections administration; and provided further, that the trial court administrator and management may transfer funds between this item and any other item within the trial court 214,812,830

VETERANS COURT PROGRAM ADMIN AND TRANSPORTATION

0330-0344 For administration and transportation costs associated with a veterans court program 97,891

TRIAL COURT VIDEO TELECONFERENCING

0330-0500 For expanded use of video teleconferencing for court appearances by persons in the custody of houses of correction; provided, that the court administrator shall distribute funds from this item for proposals to increase video teleconferencing that are most likely to result in cost savings; provided further, that proposals shall be developed by 1 or more district or superior court in partnership with 1 or more house of correction; provided further, that proposals shall include: (a) the type of court appearances proposed for video teleconferencing; (b) the constitutional, statutory, fiscal, procedural or other obstacles that may limit the use of video teleconferencing; (c) the estimates of initial costs related to the proposal; and (d) the estimated annual savings from using video teleconferencing; provided further, that funds from this item may be used to ensure equitable distribution of savings between both the court and house of correction; provided further, that not later than March 3, 2016, the court administrator shall report to the house and senate committees on ways and means on the distribution of funds from this item; provided further, that the report shall include: (a) a summary of proposals received; (b) a summary of proposals receiving funds from this item; (c) a summary of estimated first-year costs and savings; and (d) an analysis of constitutional, statutory, fiscal, procedural or other obstacles to the further expansion of video teleconferencing; and provided further, that the court administrator may transfer funds from this item to item 0330-0300 within 10 days after submitting written notice of such transfer to the house and senate committees on ways and means 489,453

RECIDIVISM REDUCTION PILOT PROGRAM

| | | |
|-----------|---|---------|
| 0330-0599 | For a probation pilot program that administers high-intensity supervision that promotes successful probation outcomes and reduces recidivism; provided, that the office of the commissioner of probation shall partner with an external research organization that is responsible for monitoring program fidelity, designing and implementing the experimental model and collecting and analyzing the outcome evaluation; and provided further, that the pilot program shall be conducted at both a district and superior court | 689,337 |
|-----------|---|---------|

SPECIALTY DRUG COURTS

| | | |
|-----------|---|-----------|
| 0330-0601 | For the operation of drug courts and other specialty courts; provided, that the trial court shall partner with an external research organization that is responsible for monitoring program fidelity and collecting and analyzing the outcome evaluations for all drug courts funded through this item; provided further, that all drug courts funded through this item shall be faithful to a specific proven or promising model to reduce recidivism and reoccurrence of substance abuse as identified by the evaluator selected to monitor the program; provided further, that existing drug courts may receive funds from this item; provided further, that such drug courts shall meet program fidelity standards identified by the evaluator; provided further, that the outside evaluator shall develop measures and processes to collect data that measures the long-term outcomes of: (a) any cost savings to the commonwealth as a result of alternative sentencing; and (b) the impact of drug courts on recidivism; provided further, that the external research organization responsible for evaluating this program shall submit an annual report to the house and senate committees on ways and means detailing all relevant findings; and provided further, that notwithstanding section 201 of this act, no funds shall be transferred from this item to another item in the trial court | 2,936,718 |
|-----------|---|-----------|

SUPERIOR COURT

| | | |
|-----------|--|------------|
| 0331-0100 | For the operation of the superior court department | 30,411,636 |
|-----------|--|------------|

DISTRICT COURT

| | | |
|-----------|--|------------|
| 0332-0100 | For the operation of the district court department | 62,485,236 |
|-----------|--|------------|

PROBATE AND FAMILY COURT

| | | |
|-----------|--|------------|
| 0333-0002 | For the operation of the probate and family court department | 28,306,204 |
|-----------|--|------------|

LAND COURT

| | | |
|-----------|--|-----------|
| 0334-0001 | For the operation of the land court department | 3,461,031 |
|-----------|--|-----------|

BOSTON MUNICIPAL COURT

| | | |
|-----------|--|------------|
| 0335-0001 | For the operation of the Boston municipal court department | 12,944,105 |
|-----------|--|------------|

HOUSING COURT

| | | |
|-----------|---|-----------|
| 0336-0002 | For the operation of the housing court department | 7,429,749 |
|-----------|---|-----------|

JUVENILE COURT

| | | |
|-----------|--|------------|
| 0337-0002 | For the operation of the juvenile court department | 18,740,487 |
|-----------|--|------------|

COMMISSIONER OF PROBATION

| | | |
|-----------|---|-------------|
| 0339-1001 | For the office of the commissioner of probation; provided, that associate probation officers shall only perform in-court functions and shall assume the in-court duties of the currently employed probation officers who shall be reassigned within the probation service, subject to collective bargaining agreements, to perform intensive, community-based supervision of probationers, including the intensive supervision and community restraint services in item 0339-1003; provided further, that funds from this item shall be expended for the costs associated with full implementation of chapter 303 of the acts of 2006 and chapter 418 of the acts of 2006 to ensure effective supervision of probationers who are monitored through global positioning system bracelets; provided further, that no funds shall be expended from this item to cover the costs of building leases; provided further, that notwithstanding any general or special law, rule or regulation to the contrary, probation officer personnel and probation clerical support staff assigned to the courts shall be provided with suitable office space in their current location in and around the various divisions and departments of the trial court, as the case may be, or in suitable office space as appropriate, with the advice and consent of the commissioner; provided further, that the office shall enter into an interagency service agreement with the department of revenue to verify income data and to use the department's wage reporting and bank match system for the purpose of weekly tape-matching to determine an individual's eligibility for appointment of indigent counsel, as defined in chapter 211D of the General Laws; provided further, that the office shall submit quarterly reports on indigency verification to the joint committee on the judiciary and the house and senate committees on ways and means that shall include, but not be limited to: (a) the number of individuals determined to be indigent; (b) the number of individuals determined not to be indigent; (c) the number of individuals found to be misrepresenting assets; (d) the number of individuals found to no longer qualify for appointment of counsel upon any re-assessment of indigency under section 2 of said chapter 211D; (e) the total number and amount of indigent counsel fees collected and the total number and amount of indigent counsel fees waived; (f) the average indigent counsel fee that each court division collects; (g) the total number and amount of indigent but able to contribute fees collected and waived; (h) the range of indigent but able to contribute fees collected; and (i) the number of cases in which community service in lieu of indigent counsel fees was performed; provided further, that the information within the report shall be delineated by court division; provided further, that the office shall submit quarterly reports to the joint committee on the judiciary and the house and senate committees on ways and means that shall include: (a) the office's definition of supervisory and nonsupervisory cases; (b) a detailed description of what each level of supervision within these classifications entails in terms of responsibilities of the probation officer; (c) the average time commitment for a probation officer for each level of supervision on a monthly basis; (d) the overall number of individuals on probation; (e) the number of individuals added to probation and the number removed from probation for each month within that quarter; and (f) the total number of full-time employees who administer probationary cases; provided further, that these figures shall be delineated by level of supervisory and nonsupervisory probation and by court division; provided further, that the overall number of individuals on probation and added to probation each month shall be separately delineated by originating court or referral source; and provided further, that the report shall include the number of probationers served by community corrections centers and electronic monitoring including, but not limited to, global positioning systems, and delineated by level of supervisory and nonsupervisory probation | 130,300,994 |
|-----------|---|-------------|

OFFICE OF COMMUNITY CORRECTIONS

0339-1003 For the office of community corrections and performance-based contracts for the operation of community corrections centers 20,122,086

JURY COMMISSIONER

0339-2100 For the operation of the office of the jury commissioner; provided, that the trial court administrator and management may transfer funds between this item and any other item within the trial court 2,706,302

Federal Grant Spending 238,265

SECOND CHANCE ACT PRISONER REENTRY INITIATIVE

0330-0444 For the purposes of a federally funded grant entitled, Second Chance Act Prisoner Reentry Initiative 238,265

Labor and Workforce Development

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Department of Career Services | 14,900 | 0 | 14,900 | 216 |
| Department of Industrial Accidents | 19,830 | 0 | 19,830 | 0 |
| Department of Labor Relations | 2,350 | 0 | 2,350 | 0 |
| Department of Labor Standards | 3,150 | 0 | 3,150 | 0 |
| Executive Office of Labor and Workforce Development | 2,650 | 307,141 | 309,791 | 200 |
| Office of the Secretary of Labor and Workforce Development | 1,149 | 19,041 | 20,191 | 2,159 |
| TOTAL | 44,029 | 326,182 | 370,212 | 2,574 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|--|----------------|----------------|----------------|--------------------|---------------------|
| Department of Industrial Accidents | 194 | 172 | 176 | 178 | 178 |
| Department of Labor Relations | 17 | 20 | 24 | 26 | 26 |
| Department of Labor Standards | 37 | 32 | 37 | 38 | 38 |
| Office of the Secretary of Labor and Workforce Development | 15 | 12 | 13 | 13 | 13 |
| TOTAL | 262 | 236 | 250 | 255 | 255 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Department of Career Services

The mission of the Department of Career Services is to enhance the quality, diversity and stability of the Commonwealth's workforce by making available new opportunities and training through its 34 One-Stop Career Centers that assist businesses in finding qualified workers and provide job seekers with career guidance and referrals to jobs and training.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Department of Career Services | 14,900 | 0 | 14,900 | 216 |

<http://www.mass.gov/dcs>

Budgetary Direct Appropriations **14,900,000**

SUMMER JOBS PROGRAM FOR AT RISK YOUTH

7002-0012 For a youth-at-risk program targeted at reducing juvenile delinquency in high risk areas; provided, that these funds may be expended for the development and implementation of a year-round employment program for at-risk youth as well as existing year-round employment programs; and provided further, that funds shall be available for expenditure through September 1, 2016, prior appropriation continued 10,500,000

ONE STOP CAREER CENTERS

7003-0803 For the operation of the one-stop career centers, including the administration and oversight to these centers provided by the department of career services 4,400,000

Department of Industrial Accidents

The mission of the Department of Industrial Accidents (DIA) is to administer the Commonwealth's Workers' Compensation system and provide prompt and fair compensation to victims of occupational injuries and illness, and to see that medical treatment to injured workers is provided in a timely manner, while balancing the needs of employers to contain workers' compensation insurance costs.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------------|---|---|-----------------------------|---|
| Department of Industrial Accidents | 19,830 | 0 | 19,830 | 0 |

<http://www.mass.gov/dia>

Budgetary Direct Appropriations **19,830,000**

DEPARTMENT OF INDUSTRIAL ACCIDENTS

| | | |
|-----------|---|------------|
| 7003-0500 | For the operation and administrative expenses of the department of industrial accidents; provided, that the General Fund shall be reimbursed the amount appropriated in this item and for associated indirect and direct fringe benefit costs from assessments levied under section 65 of chapter 152 of the General Laws | 19,830,000 |
|-----------|---|------------|

Department of Labor Relations

The Department of Labor Relations (DLR) is statutorily charged with the mission of preventing or promptly settling labor disputes by offering dispute resolution services to both public and private sector employers and the labor organizations that represent their employees. The four primary functions of the DLR are: (1) adjudication of prohibited practice charges; (2) handling of representation cases and bargaining unit clarification cases; (3) prevention and investigation of strikes by public employees; and (4) the provision of conciliation, arbitration and mediation services.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Department of Labor Relations | 2,350 | 0 | 2,350 | 0 |

<http://www.mass.gov/dlr>

Budgetary Direct Appropriations **2,250,000****DEPARTMENT OF LABOR RELATIONS**

| | | |
|-----------|--|-----------|
| 7003-0900 | For the operation of the department of labor relations | 2,250,000 |
|-----------|--|-----------|

Retained Revenue **100,000****ARBITRATION AND MEDIATION RETAINED REVENUE**

| | | |
|-----------|---|---------|
| 7003-0901 | For the department of labor relations which may expend for the operation of the department an amount not to exceed \$100,000 from fees collected under section 3B of chapter 7 of the General Laws or section 6 of chapter 150 of the General Laws; provided, that the first \$100,000 of such fees collected by the department shall be deposited into the General Fund and any fees collected in excess of \$200,000 shall be deposited into the General Fund; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system | 100,000 |
|-----------|---|---------|

Department of Labor Standards

The mission of the Department of Labor Standards (DLS) is to promote and protect workers' safety, health, wages and working conditions. In collaboration with public and private entities, DLS protects workers by means of education and training, workplace safety and health consultation and assessment, occupational injury and illness data collection and analysis, and consistent and responsible administration and enforcement of its statutes and regulations. DLS carries out its objectives in a manner that supports employers and strengthens the Commonwealth's communities and economy. In addition, DLS also promotes, develops and services registered apprenticeship programs in the Commonwealth through its Division of Apprenticeship Training (DAT).

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------|---|---|-----------------------------|---|
| Department of Labor Standards | 3,150 | 0 | 3,150 | 0 |

<http://www.mass.gov/lwd/labor-standards/>

Budgetary Direct Appropriations **2,697,150**

DEPARTMENT OF LABOR STANDARDS

7003-0200 For the operation of the department of labor standards; provided, that positions for a program to evaluate asbestos levels in public schools and other public buildings shall not be subject to chapter 31 of the General Laws 2,697,150

Retained Revenue **452,850**

ASBESTOS DELEADING EA SERVICES

7003-0201 For the department of labor standards; provided, that the department may expend an amount not to exceed \$452,850 received from fees authorized under section 3A of chapter 23 of the General Laws and civil fines issued under section 197B of chapter 111 of the General Laws, section 46R of chapter 140 of the General Laws and section 6F1/2 of chapter 149 of the General Laws 452,850

Executive Office of Labor and Workforce Development

The Department of Workforce Development's (DWD) mission is to enhance the quality, diversity and stability of the Commonwealth's workforce by making available new opportunities and training, ensuring that businesses are informed of all employment laws impacting them and their employees, providing temporary assistance when employment is interrupted and ensuring equal access to economic self-sufficiency and opportunity for all citizens of the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| | | | | |

| | | | | |
|---|-------|---------|---------|-----|
| Executive Office of Labor and Workforce Development | 2,650 | 307,141 | 309,791 | 200 |
|---|-------|---------|---------|-----|

<http://www.mass.gov/lwd/>

Budgetary Direct Appropriations **2,650,000**

MASSACHUSETTS MANUFACTURING EXTENSION PARTNERSHIP

| | | |
|-----------|---|-----------|
| 7003-0606 | For a grant to the Massachusetts manufacturing extension partnership to maintain and promote manufacturing as an integral part of the economy and for programs designed to assist small and mid-sized manufacturing companies | 1,300,000 |
|-----------|---|-----------|

MASSACHUSETTS SERVICE ALLIANCE

| | | |
|-----------|---|-----------|
| 7003-1206 | For the Massachusetts Service Alliance to administer State Service Corps grants and provide training and support to volunteer and service organizations | 1,350,000 |
|-----------|---|-----------|

Federal Grant Spending **184,278,867**

MINE SAFETY AND HEALTH TRAINING

| | | |
|-----------|--|--------|
| 7002-2013 | For the purposes of a federally funded grant entitled, Mine Safety and Health Training | 92,762 |
|-----------|--|--------|

ADMINISTRATIVE CLEARING ACCOUNT

| | | |
|-----------|--|------------|
| 7002-6621 | For the purposes of a federally funded grant entitled, Administrative Clearing Account | 11,562,618 |
|-----------|--|------------|

UNEMPLOYMENT INSURANCE ADMINISTRATION

| | | |
|-----------|--|------------|
| 7002-6624 | For the purposes of a federally funded grant entitled, Unemployment Insurance Administration | 75,250,000 |
|-----------|--|------------|

EMPLOYMENT SERVICES STATE ALLOTMENT

| | | |
|-----------|--|------------|
| 7002-6626 | For the purposes of a federally funded grant entitled, Employment Services State Allotment | 17,130,910 |
|-----------|--|------------|

DISABLED VETERANS OUTREACH PROGRAM

| | | |
|-----------|---|-----------|
| 7002-6628 | For the purposes of a federally funded grant entitled, Disabled Veterans Outreach Program | 2,160,000 |
|-----------|---|-----------|

LOCAL VETERANS EMPLOYMENT PROGRAM

| | | |
|-----------|--|---------|
| 7002-6629 | For the purposes of a federally funded grant entitled, Local Veterans Employment Program | 823,000 |
|-----------|--|---------|

FEDERAL BUREAU OF LABOR STATISTICS

| | | |
|---|---|------------|
| 7002-9701 | For the purposes of a federally funded grant entitled, Federal Bureau of Labor Statistics | 2,124,386 |
| TRADE ADJUSTMENT ASSISTANCE | | |
| 7003-1010 | For the purposes of a federally funded grant entitled, Trade Adjustment Assistance | 14,680,295 |
| WORKFORCE INVESTMENT ACT ADULT ACTIVITIES | | |
| 7003-1630 | For the purposes of a federally funded grant entitled, Workforce Investment Act Adult Activities | 14,622,706 |
| WORKFORCE INVESTMENT ACT YOUTH FORMULA GRANTS | | |
| 7003-1631 | For the purposes of a federally funded grant entitled, Workforce Investment Act Youth Formula Grants | 14,587,005 |
| WORKFORCE DATA QUALITY INITIATIVE | | |
| 7003-1636 | For the purposes of a federally funded grant entitled, Workforce Data Quality Initiative | 678,782 |
| WORKFORCE INVESTMENT ACT NATIONAL EMERGENCY GRANTS | | |
| 7003-1777 | For the purposes of a federally funded grant entitled, Workforce Investment Act National Emergency Grants | 10,000,000 |
| WORKFORCE INVESTMENT ACT DISLOCATED WORKER FORMULA GRANT | | |
| 7003-1778 | For the purposes of a federally funded grant entitled, Workforce Investment Act Dislocated Worker Formula Grant | 18,654,092 |
| WORKFORCE INNOVATION FUND | | |
| 7003-1783 | For the purposes of a federally funded grant entitled, Workforce Innovation Fund | 118,312 |
| BUREAU OF LABOR STATISTICS STATISTICAL SURVEY | | |
| 7003-4203 | For the purposes of a federally funded grant entitled, Bureau of Labor Statistics Statistical Survey | 64,000 |
| ASBESTOS LICENSING AND MONITORING | | |
| 7003-4212 | For the purposes of a federally funded grant entitled, Asbestos Licensing and Monitoring | 108,000 |
| LEAD LICENSING AND MONITORING | | |
| 7003-4213 | For the purposes of a federally funded grant entitled, Lead Licensing and Monitoring | 360,000 |
| OSHA ONSITE CONSULTATION PROGRAM | | |
| 7003-6627 | For the purposes of a federally funded grant entitled, OSHA Onsite | 1,261,999 |

Consultation Program

| <i>Trust Spending</i> | 122,862,166 |
|--|--------------------|
| APPRENTICE TRAINING IDENTIFICATION CARDS | |
| 7002-0109 | 305,585 |
| DIVISION OF APPRENTICE TRAINING EXPENDABLE TRUST | |
| 7002-0110 | 72,237 |
| UNEMPLOYMENT HEALTH INSURANCE CONTRIBUTION | |
| 7002-1601 | 50,000 |
| ADMINISTRATION OF FAIRSHARE AS | |
| 7002-5819 | 50,000 |
| WORKFORCE TRAINING TRUST FUND | |
| 7003-0135 | 22,000,000 |
| MASSACHUSETTS INDUSTRIAL ACCIDENT | |
| 7003-0202 | 24,376,009 |
| GENERAL INDUSTRIAL ACCIDENT FUND | |
| 7003-0204 | 63,459,791 |
| IMPARTIAL MEDICAL EXAMINATION | |
| 7003-0208 | 2,150,000 |
| UNEMPLOYMENT COMP CONTINGENT FUND | |
| 7003-1106 | 9,000,000 |
| HEALTH CARE WORKFORCE TRANSFORMATION FUND | |
| 7003-1224 | 98,544 |
| CAREER READINESS EXPENDABLE TRUST | |
| 7003-3237 | 500,000 |
| UNIVERSAL HEALTH INSURANCE COLLECTIONS | |
| 7003-6612 | 800,000 |

Office of the Secretary of Labor and Workforce Development

The Executive Office of Labor and Workforce Development's (EOLWD) mission is to enhance the quality, diversity and stability of the Commonwealth's workforce by making available new opportunities and training, protecting the rights of workers, preventing workplace injuries and illnesses, ensuring that businesses are informed of all employment laws impacting them and their employees, providing temporary assistance when employment is interrupted, promoting labor-management partnerships and ensuring equal access to economic self-sufficiency and opportunity for all citizens of the Commonwealth.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--|---|---|-----------------------------|---|
| Office of the Secretary of Labor and Workforce Development | 1,149 | 19,041 | 20,191 | 2,159 |

www.mass.gov/eolwd

Budgetary Direct Appropriations **1,149,224**

EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT

7003-0100 For the operation of the executive office of labor and workforce development 863,684

LABOR AND WORKFORCE DEVELOPMENT IT COSTS

7003-0170 For the provision of information technology services within the executive office of labor and workforce development 285,540

Intragovernmental Service Fund **19,041,430**

CHARGEBACK FOR LABOR AND WORKFORCE DEVELOPMENT IT COSTS

7003-0171 For the cost of information technology services provided to agencies of the executive office of labor and workforce development
Intragovernmental Service Fund ... 100% 19,041,430

Legislature

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------|---|---|-----------------------------|---|
| House of Representatives | 38,404 | 0 | 38,404 | 0 |
| Joint Legislative Operations | 8,305 | 0 | 8,305 | 0 |
| Senate | 18,779 | 0 | 18,779 | 0 |
| TOTAL | 65,488 | 0 | 65,488 | 0 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|------------------------------|----------------|----------------|----------------|--------------------|---------------------|
| House of Representatives | 616 | 611 | 597 | 594 | 594 |
| Joint Legislative Operations | 29 | 31 | 34 | 34 | 34 |
| Senate | 308 | 299 | 301 | 299 | 299 |
| TOTAL | 952 | 941 | 932 | 927 | 927 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

House of Representatives

The Massachusetts House of Representatives is comprised of 160 members, each representing a district of approximately 40,000 people. As required by the Massachusetts Constitution, the House meets every 72 hours, year-round in either formal or informal session to consider legislation. The Massachusetts House is led by the Speaker of the House who is elected by the members of the body at the beginning of each two-year legislative session. The Massachusetts Legislature, known as the General Court, has been meeting since 1713.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| House of Representatives | 38,404 | 0 | 38,404 | 0 |

<http://www.malegislature.gov/People/House>

Budgetary Direct Appropriations **38,404,500**

HOUSE OF REPRESENTATIVES OPERATIONS

9600-0000 For the operation of the house of representatives 38,404,500

Joint Legislative Operations

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------|---|---|-----------------------------|---|
| Joint Legislative Operations | 8,305 | 0 | 8,305 | 0 |

<http://www.mass.gov/legis>

Budgetary Direct Appropriations **8,304,832**

JOINT LEGISLATIVE OPERATIONS

9700-0000 For the joint operations of the legislature 8,304,832

Senate

The Senate is comprised of 40 members, with each Senator elected to represent a district consisting of approximately 159,000 people. As required by the Massachusetts Constitution, the Senate meets every 3 days, year-round in either formal or informal session to consider legislation. The Massachusetts Senate is led by the President of the Senate who is elected by the members of the body at the beginning of each two-year legislative session. The Massachusetts Legislature, known as the General Court, has been meeting since 1713.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Senate | 18,779 | 0 | 18,779 | 0 |

<http://www.ma-legislature.gov/People/Senate>

Budgetary Direct Appropriations **18,778,714**

SENATE OPERATIONS

9500-0000 For the operation of the senate 18,778,714

Public Safety

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Criminal History Systems Board | 5,075 | 0 | 5,075 | 12,705 |
| Department of Correction | 590,458 | 11,931 | 602,388 | 13,082 |
| Department of Fire Services | 20,581 | 731 | 21,312 | 24,545 |
| Department of Public Safety | 17,212 | 227 | 17,439 | 31,646 |
| Department of State Police | 322,901 | 53,734 | 376,635 | 40,497 |
| Massachusetts Emergency Management Agency | 2,161 | 41,252 | 43,412 | 6,483 |
| Military Division | 19,700 | 41,441 | 61,141 | 1,400 |
| Municipal Police Training Committee | 7,738 | 0 | 7,738 | 1,920 |
| Office of the Chief Medical Examiner | 12,819 | 0 | 12,819 | 3,079 |
| Office of the Secretary of Public Safety and Security | 31,667 | 164,793 | 196,460 | 0 |
| Parole Board | 18,815 | 0 | 18,815 | 600 |
| Sex Offender Registry Board | 3,835 | 313 | 4,148 | 0 |
| TOTAL | 1,052,959 | 314,422 | 1,367,381 | 135,957 |

Historical Employment Levels

| Department | June FY2012 | June FY2013 | June FY2014 | Approved FY2015 | Projected FY2016 |
|---|----------------|----------------|----------------|--------------------|---------------------|
| Criminal History Systems Board | 28 | 30 | 38 | 41 | 44 |
| Department of Correction | 5,164 | 5,283 | 5,359 | 5,312 | 5,145 |
| Department of Fire Services | 65 | 67 | 67 | 76 | 78 |
| Department of Public Safety | 135 | 135 | 143 | 163 | 163 |
| Department of State Police | 2,527 | 2,503 | 2,604 | 2,865 | 2,715 |
| Massachusetts Emergency Management Agency | 52 | 56 | 52 | 54 | 54 |
| Military Division | 100 | 99 | 95 | 99 | 99 |
| Municipal Police Training Committee | 20 | 21 | 20 | 24 | 24 |

| | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|
| Office of the Chief Medical Examiner | 67 | 68 | 69 | 94 | 94 |
| Office of the Secretary of Public Safety and Security | 123 | 117 | 112 | 124 | 224 |
| Parole Board | 201 | 201 | 210 | 210 | 210 |
| Sex Offender Registry Board | 52 | 48 | 48 | 48 | 48 |
| TOTAL | 8,534 | 8,626 | 8,815 | 9,110 | 8,898 |

Figures represent full-time equivalents (FTEs) paid from budgeted funds, and exclude those paid from capital, federal grants and trust funds. Fiscal Year 2016 FTE figures are preliminary and may not represent actual levels.

Criminal History Systems Board

The mission of the Department of Criminal Justice Information Services (DCJIS) is to enhance public safety through information exchange. DCJIS carries out this duty by providing timely and accurate criminal justice information and services to authorized law enforcement and non-criminal justice agencies and individuals in support of promoting the public safety and security of the Commonwealth of Massachusetts.

The DCJIS recognizes and preserves the separate mission, priorities, constitutional objectives, governing laws, and rules and regulations of the participating agencies responsible for criminal justice administration within the Commonwealth of Massachusetts. The DCJIS innovatively and collaboratively works to integrate, to the most reasonable extent possible, the functionality and interoperability of criminal justice information systems, focuses on enhancing the efficiency, effectiveness, and accuracy of our criminal justice information, promotes enterprise information technology architecture for an integrated criminal justice information sharing environment, and collaborates with stakeholders to develop, establish, and maintain a governance structure.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------------|---|---|-----------------------------|---|
| Criminal History Systems Board | 5,075 | 0 | 5,075 | 12,705 |

www.mass.gov/cjis

Budgetary Direct Appropriations **1,574,500**

CRIMINAL JUSTICE INFORMATION SERVICES

8000-0110 For the operation of the department of criminal justice information services 1,574,500

Retained Revenue **3,500,000**

CORI RETAINED REVENUE

8000-0111 For the operation of the public safety information system and the criminal records review board within the department of criminal justice information services, which may expend for the operation of the office an amount not to exceed \$3,500,000 from fees for services provided by the office; provided, that funding from this item may be retained and expended from fees charged and collected under section 172A of chapter 6 of the General Laws; provided

further, that funding from this item may be used to assist ex-offenders in obtaining and maintaining employment and to provide education and assistance regarding criminal records as specified in said section 172A of said chapter 6, and that the commissioner of the department of criminal justice information services may make funds from this item available for a competitive grant process to provide such assistance, training and education; and provided further, that for the purposes of accommodating discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate as reported in the state accounting system

Department of Correction

The Massachusetts Department of Correction's mission is to promote public safety by managing offenders while providing care and appropriate programming in preparation for successful re-entry into the community.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Department of Correction | 590,458 | 11,931 | 602,388 | 13,082 |

<http://www.mass.gov/doc>

Budgetary Direct Appropriations **576,257,501**

DEPARTMENT OF CORRECTION FACILITY OPERATIONS

8900-0001 For the operation of the commonwealth's department of correction 567,483,603

MASSACHUSETTS ALCOHOL AND SUBSTANCE ABUSE CENTER

8900-0002 For the operation of the Massachusetts Alcohol and Substance Abuse Center 5,000,000

PRISON INDUSTRIES AND FARM SERVICES PROGRAM

8900-0010 For the operation of the prison industries and farm services programs; provided, that the commissioner of correction or designee shall determine the cost of manufacturing motor vehicle registration plates and certify to the comptroller the amounts to be transferred from the Commonwealth Transportation Fund to the General Fund 3,523,898

RE-ENTRY PROGRAMS

8900-1100 For re-entry programs at the department of correction intended to reduce recidivism rates, provided that \$250,000 may be distributed to sheriff departments at the discretion of the executive office of public safety and security based upon criteria developed in consultation with the executive office for administration and finance for the purpose of the department of correction's re-entry programs 250,000

| <i>Federal Grant Spending</i> | | | 470,649 |
|---|---|--|-------------------|
| SECOND CHANCE ACT CISCO TECH | | | |
| 8903-9008 | For the purposes of a federally funded grant entitled, Second Chance Act CISCO Tech | | 470,649 |
| <i>Intragovernmental Service Fund</i> | | | 11,050,000 |
| CHARGEBACK FOR PRISON INDUSTRIES AND FARM PROGRAM | | | |
| 8900-0021 | For costs related to the production and distribution of products produced by the prison industries and farm programs, and for the costs of services provided by inmates Intragovernmental Service Fund ... 100% | | 11,050,000 |
| <i>Retained Revenue</i> | | | 14,200,000 |
| PRISON INDUSTRIES RETAINED REVENUE | | | |
| 8900-0011 | The department of correction may expend for the prison industries and farm services programs an amount not to exceed \$5,600,000 from revenues collected from the sale of products from those programs | | 5,600,000 |
| DOC FEES RR | | | |
| 8900-0050 | For the department of correction; provided, that the department may expend not more than \$8,600,000 in revenues collected from the State Criminal Alien Assistance Program; and provided further, that for the purpose of accommodating timing discrepancies between the receipt of retained revenue and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lesser of this authorization or the most recent revenue estimate as reported in the state accounting system | | 8,600,000 |
| <i>Trust Spending</i> | | | 409,907 |
| INMATE WORKCREW EXPENDABLE TRUST | | | |
| 8900-0081 | | | 119,907 |
| RENEWABLE ENERGY TRUST FUND | | | |
| 8900-1178 | | | 40,000 |
| DIVISION OF EDUCATION - HABITAT SALES | | | |
| 8900-2495 | | | 100,000 |

INMATE PROGRAM FUND

| | |
|-----------|---------|
| 8900-9000 | 150,000 |
|-----------|---------|

Department of Fire Services

The mission of the Department of Fire Services is, through coordinated training, education, prevention, investigation and emergency response, to provide the citizens of Massachusetts with the ability to create safer communities; to assist and support the fire service community in the protection of life and property; to promote and enhance firefighter safety; and to provide a fire service leadership presence in the Executive Office of Public Safety and Security in order to direct policy and legislation on all fire related matters.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Department of Fire Services | 20,581 | 731 | 21,312 | 24,545 |

<http://www.mass.gov/dfs>

Budgetary Direct Appropriations **20,572,065**

DEPARTMENT OF FIRE SERVICES ADMINISTRATION

| | | |
|-----------|---|------------|
| 8324-0000 | For the administration of the department of fire services, including the state fire marshal's office, the hazardous materials emergency response program, the board of fire prevention regulations, under section 4 of chapter 22D of the General Laws, the expenses of the fire safety commission, and the Massachusetts firefighting academy, including the Massachusetts fire training council certification program, municipal and non-municipal fire training, and expenses of the council; provided, that \$1,200,000 shall be allocated by the department for Student Awareness Fire Education; provided further, that \$100,000 shall be allocated by the department for Critical Incident Stress Management; provided further, that \$100,000 shall be allocated by the department for Critical Incident Stress Management Residential Services; provided further, that notwithstanding any general or special law to the contrary, 100 per cent of the amount appropriated in this item for the administration of the department of fire services, the state fire marshal's office, the Massachusetts firefighting academy, critical incident stress programs, and the associated fringe benefits costs of personnel paid from this item for these purposes shall be assessed upon insurance companies writing fire, homeowners multiple peril, or commercial multiple peril policies on property situated in the commonwealth, and paid within 30 days after receiving notice of this assessment from the commissioner of insurance; provided further, that notwithstanding any general or special law to the contrary, 100 per cent of the amount appropriated in this item for the operation of the hazardous materials emergency response program and the associated fringe benefits costs of personnel paid from this item for these purposes shall be assessed upon insurance companies writing commercial multiple peril, non-liability portion policies on property situated in the commonwealth and commercial auto liability policies as referenced in line 5.1 and line 19.4 respectively, in the most recent annual statement on file with the commissioner of insurance; and | 20,572,065 |
|-----------|---|------------|

provided further, that no more than 10 per cent of the amount designated for the arson prevention program shall be expended for the administrative cost of the program

Retained Revenue **8,500**

DEPARTMENT OF FIRE SERVICES RETAINED REVENUE

8324-0304 The department of fire services may expend for the purposes of enforcement and training an amount not more than \$8,500 from revenue generated under chapter 148A of the General Laws and sections 8 and 9 of chapter 304 of the acts of 2004 8,500

Trust Spending **731,036**

MASSACHUSETTS FIRE ACADEMY TRUST FUND

8324-0160 562,443

FIRE PREVENTION AND PUBLIC SAFETY FUND

8324-0179 17,347

HAZARDOUS MATERIALS EMERGENCY MITIGATION RESPONSE RECOVERY

8324-1010 151,246

Department of Public Safety

The Massachusetts Department of Public Safety's mission is to reduce the risk to life and property by promoting safety in the design, construction, installation, inspection, operation, repair and alteration of boilers, pressure vessels, elevators, buildings, and amusement devices. Additionally, the Department of Public Safety seeks to ensure the safe ingress to and egress from all new and existing buildings for persons with disabilities as well as promote safety through inspections, licensing, regulatory compliance and implementation of programs for continuing education of all license programs. The Department licenses, certifies, registers or otherwise approves individuals and/or parties involved in a wide variety of disciplines. Educating license holders and others assists with the proper understanding and implementation of all Department regulations and helps reduce the number of complaints received relating to the varied programs.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Department of Public Safety | 17,212 | 227 | 17,439 | 31,646 |

<http://www.mass.gov/dps>

Budgetary Direct Appropriations **4,302,186**

DEPARTMENT OF PUBLIC SAFETY AND INSPECTIONS

8311-1000 For the operation of the department of public safety, including the division of inspections 4,302,186

Retained Revenue **12,909,380**

DEPARTMENT OF PUBLIC SAFETY INSPECTION AND TRAINING

8315-1020 The department of public safety may expend for the operation of the department and for state building code training and education materials an amount not to exceed \$10,778,878 from fees charged for training and for elevator and amusement park inspections under sections 62 and 62A of chapter 143 of the General Laws, and section 205A of chapter 140 of the General Laws; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 10,778,878

ELEVATOR INSPECTOR CIVIL FINES RR

8315-1021 For the department of public safety, which may expend an amount not more than \$150,000 in revenues from fines collected pursuant to section 65 of chapter 143 of the General Laws and fees for appeals of civil fines issued pursuant to section 21 of chapter 22 of the General Laws and said section 65 of said chapter 143; provided, that funds shall be expended for the operation of the department in effectuating a procedure by which all or a portion of the \$100 per day fine issued pursuant to said section 65 of said chapter 143 may be waived by the commissioner or his designee 150,000

BOILER INSPECTION

8315-1022 For the department of public safety, which may expend an amount not to exceed \$1,282,466 in revenues collected from fees for issuance of boiler and pressure vessel certificates and inspections; provided, that funds shall be expended for the operation of the department and for the purposes of addressing the existing boiler and pressure vessels inspection backlog; provided further, that funds shall be expended for hiring additional engineering inspectors or engineers; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 1,282,466

LICENSURE FOR PIPEFITTERS

8315-1024 For the department of public safety, which may expend not more than \$600,000 of revenues collected from fees for the licensure of pipefitters; provided, that funds shall be expended to become compliant with sections 53 and 84 of chapter 146 of the General Laws 600,000

BUILDING CODE TRAINING

| | | |
|-----------|--|--------|
| 8315-1025 | For the department of public safety, which may collect and expend an amount not to exceed \$98,036 to provide state building code training and courses for instruction; provided, that the agency may charge fees for the classes and educational materials associated | 98,036 |
|-----------|--|--------|

Trust Spending **227,244**

BOXERS FUND PAYMENTS

| | |
|-----------|-------|
| 4161-0002 | 9,000 |
|-----------|-------|

STATE ATHLETIC COMMISSION FUND ADMIN

| | |
|-----------|--------|
| 8315-1032 | 92,200 |
|-----------|--------|

MASSPORT ASSIGNED STATE BUILDING INSPECTOR EXPENDABLE TRUST

| | |
|-----------|---------|
| 8315-4161 | 126,044 |
|-----------|---------|

Department of State Police

The Massachusetts State Police is the principal statewide law enforcement agency in the Commonwealth. The Massachusetts State Police, in partnership with local communities, is dedicated to providing quality policing directed at achieving safer roadways and reducing crime through investigations, education and patrol services and by providing leadership and resources during natural disasters, civil disorders and critical incidents.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|----------------------------|---|---|-----------------------------|---|
| Department of State Police | 322,901 | 53,734 | 376,635 | 40,497 |

<http://www.mass.gov/msp>***Budgetary Direct Appropriations*** **291,236,246**

STATE POLICE CRIME LABORATORY

| | | |
|-----------|--|------------|
| 8000-0106 | For the operation and related costs of the state police crime laboratory | 19,463,046 |
|-----------|--|------------|

NEW STATE POLICE CLASS

| | | |
|-----------|---|-----------|
| 8100-0515 | For the estimated expenses of hiring, equipping and training state police recruits to maintain the strength of the state police | 5,850,000 |
|-----------|---|-----------|

DEPARTMENT OF STATE POLICE

| | | |
|-----------|---|-------------|
| 8100-1001 | For the operation of the department of state police including overtime costs; | 265,509,501 |
|-----------|---|-------------|

provided, that the department shall expend funds from this item for the purposes of maximizing federal grants for the operation of a counter-terrorism unit; and provided further, that funds from this item may be used for the administration of budgetary, procurement, fiscal, human resources, payroll and other administrative services of the municipal police training committee.

UMASS DRUG LAB

| | | |
|-----------|---|---------|
| 8100-1005 | For the analysis of narcotic drug synthetic substitutes, poisons, drugs, medicines and chemicals at the University of Massachusetts medical school in order to support the law enforcement efforts of the district attorneys, the state police and municipal police departments | 413,700 |
|-----------|---|---------|

Federal Grant Spending **7,048,179**

FEDERAL MOTOR CARRIER SAFETY ASSISTANCE

| | | |
|-----------|--|---------|
| 8100-0210 | For the purposes of a federally funded grant entitled, Federal Motor Carrier Safety Assistance | 580,304 |
|-----------|--|---------|

FMCSA BASIC AND INCENTIVE

| | | |
|-----------|--|-----------|
| 8100-2010 | For the purposes of a federally funded grant entitled, Federal Motor Carrier Safety Administration (FMCSA) Basic & Incentive | 1,834,038 |
|-----------|--|-----------|

STATE POLICE REGIONAL INFORMATION SHARING SYSTEM

| | | |
|-----------|---|-----------|
| 8100-2058 | For the purposes of a federally funded grant entitled, State Police Regional Information Sharing System | 3,400,000 |
|-----------|---|-----------|

INTERNET CRIME AGAINST CHILDREN CONTINUATION

| | | |
|-----------|--|---------|
| 8100-2640 | For the purposes of a federally funded grant entitled, Internet Crimes Against Children Continuation | 390,936 |
|-----------|--|---------|

FFY13 FEMA PORT SECURITY GRANT PROGRAM

| | | |
|-----------|--|---------|
| 8100-9702 | For the purposes of a federally funded grant entitled, 2013 FEMA Port Security Grant Program | 156,750 |
|-----------|--|---------|

2012 FORENSIC DNA BACKLOG REDUCTION PROGRAM

| | | |
|-----------|--|-------|
| 8100-9753 | For the purposes of a federally funded grant entitled, 2012 Forensic DNA Backlog Reduction Program | 3,529 |
|-----------|--|-------|

13 DNA BACKLOG REDUCTION

| | | |
|-----------|--|--------|
| 8100-9754 | For the purposes of a federally funded grant entitled, 2013 Forensic DNA Backlog Reduction Program | 13,635 |
|-----------|--|--------|

FFY14 PAUL COVERDELL PROGRAM

| | | |
|-----------|--|--------|
| 8100-9756 | For the purposes of a federally funded grant entitled, 2014 Paul Coverdell Program | 37,472 |
|-----------|--|--------|

FF14 FORENSIC DNA BACKLOG REDUCTION PROGRAM

8100-9757 For the purposes of a federally funded grant entitled, 2014 Forensic DNA Backlog Reduction Program 631,515

Intragovernmental Service Fund **40,898,178**

CHARGEBACK FOR STATE POLICE DETAILS

8100-0002 For the costs of overtime associated with requested police details; provided, that for the purpose of accommodating discrepancies between the receipt of revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate thereof as reported in the state accounting system
Intragovernmental Service Fund ... 100% 40,741,803

CHARGEBACK FOR STATE POLICE TELECOMMUNICATIONS

8100-0003 For the costs associated with the use of the statewide telecommunications system for the maintenance of the system
Intragovernmental Service Fund ... 100% 156,375

Retained Revenue **31,664,999**

PRIVATE DETAIL RETAINED REVENUE

8100-0006 The department of state police may expend for the costs of private police details, including administrative costs, an amount not to exceed \$27,500,000 from fees charged for those details; provided, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 27,500,000

SPECIAL EVENT DETAIL RETAINED REVENUE

8100-0012 For the department of state police; provided, that the department may expend for the costs of security services provided by state police officers, including overtime and administrative costs, an amount not to exceed \$1,050,000 from fees charged for these services; and provided further, that notwithstanding any general or special law to the contrary, for the purpose of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 1,050,000

FEDERAL REIMBURSEMENT RETAINED REVENUE

8100-0018 For the department of state police, which may expend an amount not to exceed \$3,080,000 for certain police activities provided pursuant to 3,080,000

agreements authorized in this item; provided, that for fiscal year 2016, the colonel of state police may enter into service agreements with the commanding officer or other person in charge of a military reservation of the United States located in the Massachusetts Development Finance Agency, under chapter 23G of the General Laws; provided further, that these agreements shall establish the responsibilities pertaining to the operation and maintenance of police services including, but not limited to: (1) provisions governing payment to the department for the cost of regular salaries, overtime, retirement and other employee benefits; and (2) provisions governing payment to the department for the cost of furnishings and equipment necessary to provide such police services; provided further, that the department may charge any recipients of police services for the cost of such services, as authorized by this item; provided further, that the department may retain the revenue so received and expend such revenue as necessary pursuant to this item to provide the agreed level of services; provided further, that the colonel may enter into service agreements as may be necessary to enhance the protection of persons, as well as assets and infrastructure located within the commonwealth, from possible external threat or activity; provided further, that such agreements shall establish the responsibilities pertaining to the operation and maintenance of police services including, but not limited to: (1) provisions governing payment to the department for the cost of regular salaries, overtime, retirement, and other employee benefits; and (2) provisions governing payment to the department for the cost of equipment necessary to provide such police services; provided further, that the department may charge any recipients of police services for the cost of such services, as authorized by this item; provided further, that the department may retain the revenue so received and expend such revenue as necessary pursuant to this item to provide the agreed level of services; provided further, that the colonel may expend from this item costs associated with joint federal and state law enforcement activities from federal reimbursements received therefore; and provided further, that notwithstanding any general or special law to the contrary, for the purposes of accommodating discrepancies between the receipt of retained revenues and related expenditures, the department may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue, estimate as reported in the state accounting system

TELECOMMUNICATIONS ACCESS FEE RETAINED REVENUE

| | | |
|-----------|--|--------|
| 8100-0020 | For the department of state police, which may expend an amount not to exceed \$35,000 in fees charged for the use of the statewide telecommunications system for the maintenance of the system | 35,000 |
|-----------|--|--------|

| | |
|------------------------------|------------------|
| <i>Trust Spending</i> | 5,787,723 |
|------------------------------|------------------|

STATE DNA DATABASE TRUST

| | |
|-----------|---------|
| 8000-0104 | 427,723 |
|-----------|---------|

FEDERAL FORFEITURE ACCOUNT

| | |
|-----------|-----------|
| 8100-4444 | 1,368,000 |
|-----------|-----------|

STATE FORFEITURE ACCOUNT

| | |
|-----------|---------|
| 8100-4545 | 242,000 |
|-----------|---------|

FIREARMS FINGERPRINT IDENTITY VERIFICATION

8100-4949 3,000,000

FLEET VEHICLE MAINTENANCE EXPENDABLE TRUST

8100-8374 750,000

Massachusetts Emergency Management Agency

Massachusetts Emergency Management Agency (MEMA) is the state agency with a primary responsibility for ensuring the state's resilience to disasters. MEMA's staff of professional planners, communications specialists, operations managers and support personnel is committed to an all hazards approach to emergency management. By building and sustaining effective partnerships with federal, state and local government agencies, and with the private sector - - individuals, families, non-profits and businesses - - MEMA ensures the Commonwealth's ability to rapidly recover from large and small disasters by assessing and mitigating hazards, enhancing preparedness, ensuring effective response, and building the capacity to recover.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Massachusetts Emergency Management Agency | 2,161 | 41,252 | 43,412 | 6,483 |

<http://www.mass.gov/mema>

Budgetary Direct Appropriations **2,160,733****MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY**

8800-0001 For the operation of the Massachusetts emergency management agency 1,677,831

NUCLEAR SAFETY PREPAREDNESS PROGRAM

8800-0100 For the nuclear safety preparedness program of the Massachusetts emergency management agency; provided, that the costs of the program, including fringe benefits and indirect costs, shall be assessed upon Nuclear Regulatory Commission licensees operating nuclear power generating facilities in the commonwealth; provided further, that the department of public utilities shall develop an equitable method of apportioning such assessments among such licensees; and provided further, that such assessments shall be paid during the current fiscal year as provided by the department 482,901

Federal Grant Spending **37,958,920****HAZARD MITIGATION GRANT PROGRAM**

8800-0064 For the purposes of a federally funded grant entitled, Hazard Mitigation Grant Program 14,418,234

MARCH 10 FLOOD

8800-1895 For the purposes of a federally funded grant entitled, March 2010 Flood 572,797

JUNE 2011 TORNADOES AND STORMS

8800-1994 For the purposes of a federally funded grant entitled, June 2011 Tornadoes and Storms 1,215,757

EMERGENCY MANAGEMENT PERFORMANCE GRANT

8800-2012 For the purposes of a federally funded grant entitled, Emergency Management Performance Grant 7,528,908

TROPICAL STORM IRENE

8800-4028 For the purposes of a federally funded grant entitled, Tropical Storm Irene 3,063,072

OCTOBER SNOW STORM

8800-4051 For the purposes of a federally funded grant entitled, October Snow Storm 1,075,168

OCTOBER 2012 HURRICANE SANDY

8800-4097 For the purposes of a federally funded grant entitled, October 2012 Hurricane Sandy 5,000,000

PRESIDENTIAL DECLARATION FEB 8-9 2013 SEVERE WINTER STORM

8800-4110 For the purposes of a federally funded grant entitled, Presidential Declaration Feb 8-9 2013 Severe Winter Storm 5,084,986

Trust Spending 3,292,768

INTERSTATE EMERGENCY MANAGEMENT ASSISTANCE COMPACT EXP TRUST

8800-0013 300,245

EMERGENCY MANAGEMENT ASSISTANCE TRUST

8800-0024 2,992,523

Military Division

The Massachusetts National Guard's mission is to train, equip and provide joint service operational military forces that are capable of mobilizing and deploying in response to both federal and worldwide contingency operations. The National Guard provides military assistance to civil agencies during emergency operations within the Commonwealth and upon request through the Emergency Assistance Compact to other states. To ensure successful accomplishment of this mission, the Massachusetts National Guard must sustain a ready, reliable and robust joint and combined military team of Army, Air Force, federal and state civilian employees.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Military Division | 19,700 | 41,441 | 61,141 | 1,400 |

<http://www.mass.gov/guard>

Budgetary Direct Appropriations **18,299,996****MILITARY DIVISION**

8700-0001 For the operation of the military division, including the offices of the adjutant general and state quartermaster, the armories, the camp Curtis Guild rifle range and certain national guard aviation facilities; provided, that notwithstanding chapter 30 of the General Laws, certain military personnel in the military division may be paid salaries according to military pay grades 9,973,671

NATIONAL GUARD TUITION AND FEE WAIVERS

8700-1150 For reimbursement of the costs of the Massachusetts national guard tuition and fee waivers under section 19 of chapter 15A of the General Laws; provided, that no funds shall be distributed from this item prior to certification by the state and community colleges and the University of Massachusetts of the actual amount of tuition and fees waived for national guard members attending public institutions of higher education under said section 19 of said chapter 15A that would otherwise have been retained by the campuses, according to procedures and regulations adopted by the military division of the Massachusetts national guard; and provided further, that funds from this item may be expended through August 31, 2016 for the reimbursement of the tuition and fees waived for classes taken during the summer months 7,250,000

WELCOME HOME BONUS LIFE INSURANCE PREMIUM REIMBURSEMENT

8700-1160 For life insurance premiums under section 88B of chapter 33 of the General Laws 1,076,325

Federal Grant Spending **39,691,370****ARMY NATIONAL GUARD FACILITIES PROGRAM**

8700-1001 For the purposes of a federally funded grant entitled, Army National Guard Facilities Program 21,894,743

ARMY NATIONAL GUARD ENVIRONMENTAL PROGRAM

8700-1002 For the purposes of a federally funded grant entitled, Army National Guard Environmental Program 3,167,065

ARMY NATIONAL GUARD SECURITY

8700-1003 For the purposes of a federally funded grant entitled, Army National Guard Security 1,608,721

ARMY NATIONAL GUARD ELECTRONIC SECURITY

8700-1004 For the purposes of a federally funded grant entitled, Army National Guard Electronic Security 196,595

ARMY NATIONAL GUARD COMMAND CONTROL, COMMUNICATNS & INFO MGT

8700-1005 For the purposes of a federally funded grant entitled, Army National Guard Command Control, Communicatns & Info Mgt 420,316

ARMY NATIONAL GUARD SUSTAINABLE RANGES

8700-1007 For the purposes of a federally funded grant entitled, Army National Guard Sustainable Ranges 592,210

ARMY NATIONAL GUARD ANTI-TERRORISM

8700-1010 For the purposes of a federally funded grant entitled, Army National Guard Anti-Terrorism 105,837

AIR NATIONAL GUARD FACILITIES OPERATIONS AND MAINTENANCE

8700-1021 For the purposes of a federally funded grant entitled, Air National Guard Facilities Operations and Maintenance 6,889,951

AIR NATIONAL GUARD ENVIRONMENTAL

8700-1022 For the purposes of a federally funded grant entitled, Air National Guard Environmental 69,988

AIR NATIONAL GUARD SECURITY

8700-1023 For the purposes of a federally funded grant entitled, Air National Guard Security 1,001,768

AIR NATIONAL GUARD FIRE PROTECTION

8700-1024 For the purposes of a federally funded grant entitled, Air National Guard Fire Protection 2,555,929

AIR NATIONAL GUARD DISTRIBUTED LEARNING PROGRAM

8700-1040 For the purposes of a federally funded grant entitled, Air National Guard Distributed Learning Program 140,625

STATE FAMILY PROGRAM ACTIVITIES

8700-1041 For the purposes of a federally funded grant entitled, State Family Program Activities 105,163

NATICK NATIONAL GUARD READINESS CENTER

8700-2001 For the purposes of a federally funded grant entitled, Natick National Guard Readiness Center 20,000

NATIONAL GUARD MILITARY CONSTRUCTION

8700-2002 For the purposes of a federally funded grant entitled, National Guard Military Construction 670,000

AIR NATIONAL GUARD SERVICES PROGRAM

8700-3076 For the purposes of a federally funded grant entitled, Air National Guard Services Program 252,458

Intragovernmental Service Fund **400,000**

CHARGEBACK FOR ARMORY RENTALS

8700-1145 For the costs of utilities and maintenance associated with state armory rentals and related services
Intragovernmental Service Fund ... 100% 400,000

Retained Revenue **1,400,000**

ARMORY RENTAL FEE RETAINED REVENUE

8700-1140 The military division may expend for the costs of national guard missions and division operations an amount not to exceed \$1,400,000 from fees charged for the non-military rental or use of armories and from reimbursements generated by national guard missions 1,400,000

Trust Spending **1,350,000**

FRIENDS OF MASSACHUSETTS NATIONAL GUARD AND RESERVE FAMILIES

8700-0143 900,000

NATIONAL GUARD ASSET FORFEITURE EXPENDABLE TRUST

8700-2240 450,000

Municipal Police Training Committee

The mission of the Municipal Police Training Committee (MPTC) is to set and enforce training standards for and to identify and meet the training needs of the municipal, University of Massachusetts and environmental police officers of the Commonwealth and to facilitate the delivery of up-to-date, state-of-the-art training and to document training. At the same time, the MPTC must be responsive to the needs of municipal and University of Massachusetts police departments, the Massachusetts Environmental Police and the communities they serve.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-------------------------------------|---|---|-----------------------------|---|
| Municipal Police Training Committee | 7,738 | 0 | 7,738 | 1,920 |

<http://www.mass.gov/mptc>

Budgetary Direct Appropriations **5,937,625**

MUNICIPAL POLICE TRAINING COMMITTEE

8200-0200 For the operation of veteran, reserve and in-service training programs conducted by the municipal police training committee 5,937,625

Retained Revenue **1,800,000**

MUNICIPAL RECRUIT TRAINING PROGRAM FEE RETAINED REVENUE

8200-0222 The municipal police training committee may expend for the cost of training for law enforcement personnel an amount not to exceed \$1,800,000 in fees charged for the training; provided, that the committee shall charge \$3,000 per recruit for the training; provided further, that the charge shall be paid in full prior to the start of training; and provided further, that notwithstanding any general or special law to the contrary, for the purposes of accommodating discrepancies between the receipt of retained revenues and related expenditures, the committee may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate thereof, as reported in the state accounting system 1,800,000

Office of the Chief Medical Examiner

The Office of Chief Medical Examiner is responsible for investigating the cause and manner of death in violent, unexplained or suspicious deaths.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| | | | | |

| | | | | |
|--------------------------------------|--------|---|--------|-------|
| Office of the Chief Medical Examiner | 12,819 | 0 | 12,819 | 3,079 |
|--------------------------------------|--------|---|--------|-------|

www.mass.gov/ocme

Budgetary Direct Appropriations **9,750,000**

OFFICE OF THE CHIEF MEDICAL EXAMINER

8000-0105 For the operation of the office of the chief medical examiner 9,750,000

Retained Revenue **3,068,762**

CHIEF MEDICAL EXAMINER FEE RETAINED REVENUE

8000-0122 The office of the chief medical examiner may expend for the operation of the office an amount not to exceed \$3,068,762 from fees for services provided by the office; provided, that notwithstanding any general or special law to the contrary, for the purposes of accommodating timing discrepancies between the receipt of retained revenues and related expenditures, the office may incur expenses and the comptroller may certify for payment amounts not to exceed the lower of this authorization or the most recent revenue estimate, as reported in the state accounting system 3,068,762

Office of the Secretary of Public Safety and Security

The Executive Office of Public Safety and Security oversees agencies, boards and commissions and implements policies and programs that provide for the Commonwealth's public safety and security.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|---|---|---|-----------------------------|---|
| Office of the Secretary of Public Safety and Security | 31,667 | 164,793 | 196,460 | 0 |

<http://www.mass.gov/eops>

Budgetary Direct Appropriations **31,666,931**

WITNESS PROTECTION BOARD

8000-0038 For the operation of a witness protection program under chapter 263A of the General Laws 94,245

COMMISSION ON CRIMINAL JUSTICE

8000-0070 For the research and analysis of the committee on criminal justice; provided, that funds may be expended to support the work of the sentencing commission 129,300

SEXUAL ASSAULT EVIDENCE KITS

8000-0202 For the purchase and distribution of sexual assault evidence collection kits 86,882

EXECUTIVE OFFICE OF PUBLIC SAFETY

8000-0600 For the office of the secretary, including the administration of the office of grants and research and the highway safety division, to provide matching funds for a federal planning and administration grant under 23 U.S.C. section 402; provided, that local police departments, sheriff departments, the department of state police, the department of correction and other state agencies, authorities and educational institutions with law enforcement functions as determined by the secretary that receive funds for the cost of replacement of bulletproof vests through the office of the secretary may expend without further appropriation these funds to purchase additional vests in the fiscal year in which they receive the reimbursements; provided further, that the office of the secretary shall, in consultation with the Massachusetts sheriffs' association, develop a report on recidivism rates for all pretrial, county sentenced and state sentenced inmates utilizing data provided by the department of correction and sheriff departments; provided further, that funds under this item may be expended by office of the secretary to facilitate the sheriffs, in consultation with the Massachusetts sheriffs' association, in determining a standardized definition of recidivism for Massachusetts sheriffs and analyzing relevant data to provide above required recidivism reporting; and provided further, that the department shall submit these reports to the executive office for administration and finance, the house and senate committees on ways and means and the joint committee on public safety, on a quarterly basis starting October 1, 2015, due no later than 30 days after the last day of each quarter 2,216,482

PUBLIC SAFETY INFORMATION TECHNOLOGY COSTS

8000-1700 For the provision of information technology services within the executive office of public safety and security 22,140,022

GANG PREVENTION GRANT PROGRAM

8100-0111 For the operation of the gang prevention grant program 7,000,000

Federal Grant Spending **58,703,344**

JUVENILE JUSTICE DELINQUENCY AND PREVENTION ACT

8000-4603 For the purposes of a federally funded grant entitled, Juvenile Justice Delinquency and Prevention Act 309,338

STATISTICAL ANALYSIS CENTER

8000-4610 For the purposes of a federally funded grant entitled, Statistical Analysis Center 80,505

EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM

8000-4611 For the purposes of a federally funded grant entitled, Edward Byrne Memorial 4,514,036

Justice Assistance Grant Program**TITLE V - DELINQUENCY PREVENTION**

| | | |
|-----------|---|-------|
| 8000-4619 | For the purposes of a federally funded grant entitled, Title V - Delinquency Prevention | 6,460 |
|-----------|---|-------|

STOP VIOLENCE AGAINST WOMEN FORMULA GRANT PROGRAM

| | | |
|-----------|--|-----------|
| 8000-4620 | For the purposes of a federally funded grant entitled, Stop Violence Against Women Formula Grant Program | 2,904,685 |
|-----------|--|-----------|

INMATE SUBSTANCE ABUSE TREATMENT

| | | |
|-----------|---|--------|
| 8000-4624 | For the purposes of a federally funded grant entitled, Inmate Substance Abuse Treatment | 21,270 |
|-----------|---|--------|

JOHN JUSTICE GRANT

| | | |
|-----------|---|--------|
| 8000-4639 | For the purposes of a federally funded grant entitled, John Justice Grant | 64,000 |
|-----------|---|--------|

STATE HOMELAND SECURITY GRANT PROGRAM

| | | |
|-----------|--|-----------|
| 8000-4692 | For the purposes of a federally funded grant entitled, State Homeland Security Grant Program | 8,573,594 |
|-----------|--|-----------|

URBAN AREAS SECURITY INITIATIVE PROGRAM II

| | | |
|-----------|---|-----------|
| 8000-4694 | For the purposes of a federally funded grant entitled, Emergency Management Performance Grant | 5,000,000 |
|-----------|---|-----------|

TRANSIT SECURITY GRANT PROGRAM

| | | |
|-----------|---|--------|
| 8000-4696 | For the purposes of a federally funded grant entitled, Transit Security Grant Program | 69,197 |
|-----------|---|--------|

EMERGENCY MANAGEMENT PERFORMANCE GRANT

| | | |
|-----------|---|---------|
| 8000-4705 | For the purposes of a federally funded grant entitled, Emergency Management Performance Grant | 222,188 |
|-----------|---|---------|

NON PROFIT SECURITY GRANT PROGRAM

| | | |
|-----------|--|---------|
| 8000-4707 | For the purposes of a federally funded grant entitled, Non Profit Security Grant Program | 100,000 |
|-----------|--|---------|

URBAN AREAS INITIATIVE GRANT

| | | |
|-----------|---|------------|
| 8000-4794 | For the purposes of a federally funded grant entitled, Urban Areas Initiative Grant | 18,500,000 |
|-----------|---|------------|

STATE AGENCY PROGRAMS

| | | |
|-----------|--|------------|
| 8000-4804 | For the purposes of a federally funded grant entitled, State Agency Programs | 10,038,071 |
|-----------|--|------------|

MAP 21 405 PROGRAM

8000-4805 For the purposes of a federally funded grant entitled, Map 21 405 Program 8,000,000

METROPOLITAN MEDICAL RESPONSE SYSTEM GRANT

8000-5700 For the purposes of a federally funded grant entitled, Metropolitan Medical Response System Grant 300,000

Intragovernmental Service Fund **11,462,084**

CHARGEBACK FOR PUBLIC SAFETY INFORMATION TECHNOLOGY COSTS

8000-1701 For the cost of information technology services provided to agencies of the executive office of public safety and security
Intragovernmental Service Fund ... 100% 11,462,084

Trust Spending **94,627,402**

FINGERPRINT-BASED BACKGROUND CHECK TRUST FUND

8000-0024 5,000,000

HIGHWAY SAFETY TRUST FUND

8000-0085 15,000

BULLETPROOF VEST REIMBURSEMENT EXPENDABLE TRUST

8000-0088 80,000

CIGARETTE FIRE SAFETY AND FIREFIGHTER PROTECTION ENFORCEMENT

8000-0620 1,500,000

ENHANCED 911 FUND

8000-0911 87,482,402

SPECIAL PUBLIC EVENTS

8000-6612 150,000

JUVENILE ACCOUNTABILITY BLOCK GRANT TRUST

8000-6613 350,000

COMMUNITY SECURITY EXPENDABLE TRUST

8000-6615 50,000

Parole Board

The Parole Board identifies those parole eligible offenders for whom there is sufficient indication that confinement has served its purpose and sets the conditions of parole. The Parole Board strives to understand the concerns of victims and the general public and gives full consideration to these concerns when setting policy and making parole decisions.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|--------------------------|---|---|-----------------------------|---|
| Parole Board | 18,815 | 0 | 18,815 | 600 |

<http://www.mass.gov/parole>

Budgetary Direct Appropriations **18,214,737**

PAROLE BOARD

8950-0001 For the operation of the parole board 17,898,150

VICTIM AND WITNESS ASSISTANCE PROGRAM

8950-0002 For the victim and witness assistance program of the parole board under chapter 258B of the General Laws 316,587

Retained Revenue **600,000**

PAROLEE SUPERVISION FEE RETAINED REVENUE

8950-0008 The parole board may expend for the operation of the parole board's sex offender management program and the supervision of high-risk offenders an amount not to exceed \$600,000 from fees charged for parolee supervision 600,000

Sex Offender Registry Board

The mission of the Sex Offender Registry Board is to promote public safety through educating and informing the public in order to prevent further victimization. This is accomplished through registering and classifying convicted sex offenders by risk of reoffense and degree of danger and disseminating the identifying information of those offenders who live, work and/or attend institutions of higher learning in the communities of the Commonwealth of Massachusetts.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|-----------------------------|---|---|-----------------------------|---|
| Sex Offender Registry Board | 3,835 | 313 | 4,148 | 0 |

<http://www.mass.gov/sorb>

Budgetary Direct Appropriations **3,834,959**

SEX OFFENDER REGISTRY BOARD

8000-0125 For the operation of the sex offender registry program including, but not limited to, the costs of maintaining a computerized registry system and the classification of persons subject to the registry; provided, that notwithstanding any general or special law to the contrary, the registration fee paid by convicted sex offenders under section 178Q of chapter 6 of the General Laws shall be retained and expended by the sex offender registry board 3,834,959

Trust Spending **313,212**

SEX OFFENDER REGISTRY BOARD EXPENDABLE TRUST

8000-0226 313,212

Transportation

Fiscal Year 2016 Resource Summary (\$000)

| Department | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------|---|---|-----------------------------|---|
| Department of Transportation | 645,773 | 1,426,277 | 2,072,050 | 583,419 |
| TOTAL | 645,773 | 1,426,277 | 2,072,050 | 583,419 |

Department of Transportation

The mission of the Massachusetts Department of Transportation (DOT) is to deliver excellent customer service to people who travel in the Commonwealth, and to provide our nation's safest and most reliable transportation system in a way that strengthens our economy and quality of life.

| Resource Summary (\$000) | FY2016 Budgetary Recommend- ations | FY2016 Federal, Trust, and ISF | FY2016 Total Spending | FY2016 Budgetary Non-Tax Revenue |
|------------------------------|---|--|-----------------------------|---|
| Department of Transportation | 645,773 | 1,426,277 | 2,072,050 | 583,419 |

<http://www.massdot.state.ma.us>

Budgetary Direct Appropriations **645,773,459**

MASSACHUSETTS TRANSPORTATION TRUST FUND

1595-6368 For an operating transfer to the Massachusetts Transportation Trust Fund, established under section 4 of chapter 6C of the General Laws
Commonwealth Transportation Fund ... 100% 409,220,340

COMMONWEALTH TRANSPORTATION FUND TRANSFER TO THE MBTA

1595-6369 For an operating transfer to the Massachusetts Bay Transportation Authority pursuant to clause (1) of subsection (d) of section 2ZZZ of chapter 29 of the General Laws
Commonwealth Transportation Fund ... 100% 187,000,000

COMMONWEALTH TRANSPORTATION FUND TRANSFER TO REGIONAL TRANSIT

1595-6370 For an operating transfer to the regional transit authorities organized pursuant to chapter 161B of the General Laws or predecessor statutes pursuant to clause (2) of subsection (d) of section 2ZZZ of chapter 29 of the General 40,000,000

Laws; provided, that each regional transit authority receiving assistance under this item shall deliver, not later than October 1, 2015, a copy of its most recent audited financial statement to the chief financial officer of the department of transportation, the secretary of administration and finance, the state treasurer, the state comptroller, the house and senate committees on ways and means and the joint committee on transportation
 Commonwealth Transportation Fund ... 100%

MERIT RATING BOARD

| | | |
|-----------|---|-----------|
| 1595-6379 | For the operation of the motor vehicle insurance merit rating board, including the rent, related parking and utility expenses of the board; provided, that the amount appropriated in this item, and the associated fringe benefits, shall be borne by insurance companies doing motor vehicle insurance business within the commonwealth, under section 57A of chapter 6C of the General Laws; and provided further, that notwithstanding any general or special law to the contrary, no safe driver insurance plan shall require the payment of an unsafe driver point surcharge for the first offense for non-criminal motor vehicle traffic violations as described in chapter 90C of the General Laws Commonwealth Transportation Fund ... 100% | 9,553,119 |
|-----------|---|-----------|

Federal Grant Spending **16,353,579**

NONURBANIZED AREA FORMULA PROGRAM

| | | |
|-----------|--|-----------|
| 6642-0018 | For the purposes of a federally funded grant entitled, Nonurbanized Area Formula Program | 3,938,085 |
|-----------|--|-----------|

JOB ACCESS AND REVERSE COMMUTE

| | | |
|-----------|---|-----------|
| 6642-0020 | For the purposes of a federally funded grant entitled, Job Access and Reverse Commute | 2,000,000 |
|-----------|---|-----------|

METROPOLITAN TRANSPORTATION PLANNING

| | | |
|-----------|---|-----------|
| 6642-0023 | For the purposes of a federally funded grant entitled, Metropolitan Transportation Planning | 2,354,399 |
|-----------|---|-----------|

NEW FREEDOM OPERATING SEGMENT

| | | |
|-----------|--|-----------|
| 6642-0026 | For the purposes of a federally funded grant entitled, New Freedom Operating Segment | 1,000,000 |
|-----------|--|-----------|

SPECIAL NEEDS FOR ELDERLY INDIVIDUALS

| | | |
|-----------|--|-----------|
| 6642-0049 | For the purposes of a federally funded grant entitled, Special Needs for Elderly Individuals | 7,061,095 |
|-----------|--|-----------|

Trust Spending **1,409,923,093**

MASS DOT NON-TOLL OPERATING

| | | |
|-----------|--|-------------|
| 6044-0001 | | 402,633,387 |
|-----------|--|-------------|

| | |
|--|-------------|
| MASSDOT 2010 SENIOR DEBT SERVICE | |
| 6105-0630 | 63,098,031 |
| MASSDOT 2010 SENIOR A - 1 | |
| 6105-0636 | 4,750,000 |
| MASSDOT 2010 SENIOR A - 2 | |
| 6105-0637 | 5,921,575 |
| 2010 REFUNDING - SERIES A-1 | |
| 6105-0640 | 2,181,250 |
| 2010 REFUNDING - SERIES A-2 | |
| 6105-0641 | 4,051,125 |
| 2010 REFUNDING - SERIES A-3 | |
| 6105-0642 | 4,410,138 |
| 2010 REFUNDING - SERIES A-4 | |
| 6105-0643 | 5,060,053 |
| 2010 REFUNDING - SERIES A-5 | |
| 6105-0644 | 5,152,898 |
| 2010 REFUNDING - SERIES A-6 | |
| 6105-0645 | 4,410,138 |
| 2010 REFUNDING - SERIES A-7 | |
| 6105-0646 | 4,711,500 |
| 2010 REFUNDING - SERIES B SUBORDINATE DEBT SERVICE | |
| 6105-0647 | 13,005,438 |
| MASSACHUSETTS HIGHWAY SYSTEM OPERATING ACCOUNT | |
| 6106-0620 | 112,315,247 |
| MHS SENIOR DEBT SERVICE ACCOUNT | |
| 6106-0630 | 35,180,000 |
| MHS CAPITAL REINVESTMENT ACCOUNT | |

| | |
|--|-------------|
| 6106-0650 | 95,500,000 |
| MHS GENERAL ACCOUNT | |
| 6106-0660 | 6,500,000 |
| WESTERN TURNPIKE OPERATING ACCOUNT | |
| 6107-0520 | 102,270,193 |
| WT SENIOR DEBT SERVICE ACCOUNT | |
| 6107-0530 | 18,193,082 |
| WT CAPITAL REINVESTMENT ACCOUNT | |
| 6107-0550 | 39,500,000 |
| WT WESTERN TURNPIKE GENERAL ACCOUNT | |
| 6107-0560 | 600,000 |
| TOBIN OPERATING | |
| 6109-0920 | 7,500,000 |
| TOBIN CAPITAL | |
| 6109-0950 | 19,000,000 |
| HIGHWAY ADMINISTRATION AND MAINTENANCE | |
| 6110-0001 | 1,375,706 |
| SNOW AND ICE CONTROL | |
| 6110-7201 | 70,000,000 |
| FOR THE PURCHASE OF BULK FUEL | |
| 6110-7501 | 1,400,000 |
| ACCIDENT RECOVERY | |
| 6130-0300 | 500,000 |
| ROUTE 3 PROJECT EXPENDABLE TRUST | |
| 6130-0352 | 14,430 |
| REIMBURSEMENT FROM ROUTE 3 NORTH | |
| 6130-0353 | 2,000,000 |
| SECTION 61 EXPENDABLE TRUST | |

| | |
|---|------------|
| 6130-3054 | 69,210 |
| INTERNATIONAL REGISTRATION PLAN | |
| 6200-0019 | 2,629,275 |
| RED SOX SPECIAL PLATE FEES | |
| 6200-0181 | 3,669,045 |
| CIVIL MOTOR VEHICLE INFRACTIONS REVENUE | |
| 6200-0185 | 14,441,682 |
| BOSTON METRO DISTRICT-ADVANCES | |
| 6200-0187 | 25,000 |
| SERTA-ADVANCES TO AUTHORITY PAYMENTS | |
| 6200-0188 | 2,059,465 |
| LOWELL REGIONAL TRANSIT AUTHORITY TO AUTHORITY PAYMENTS | |
| 6200-0189 | 2,071,450 |
| GREATER ATTLEBORO-TAUNTON REGIONAL TA | |
| 6200-0190 | 3,150,968 |
| BROCKTON TA-ADV TO AUTHORITY PAYMENTS | |
| 6200-0191 | 2,344,645 |
| MONTACHUSETTS RTA ADVANCES TO AUTHORITY | |
| 6200-0192 | 1,703,345 |
| MERRIMAC VALLEY RTA-ADVANCE TO AUTHORITY | |
| 6200-0193 | 2,195,440 |
| BERKSHIRE RTA ADVANCES TO AUTHORITY | |
| 6200-0194 | 777,625 |
| LOWER PIONEER VALLEY RTA-ADV TO AUTHOR | |
| 6200-0195 | 6,563,895 |
| WORCESTER REGIONAL TRANSIT AUTHORITY TO AUTHORITY PAYMENTS | |
| 6200-0196 | 3,550,375 |

CAPE COD REGIONAL TRANSIT AUTHORITY TO AUTHORITY PAYMENTS

6200-0197 1,492,065

CAPE ANN REGIONAL TRANSIT AUTHORITY TO AUTHORITY PAYMENTS

6200-0198 429,280

FRANKLIN RTA-ADVANCES TO AUTHORITY

6200-0199 424,395

MARTHA'S VINEYARD RTA ADVANCES TO AUTHORITY

6200-0200 769,144

NANTUCKET RTA ADVANCE TO AUTHORITY

6200-0201 321,855

METRO WEST TRANSIT AUTHORITY

6200-0202 1,566,825

IAG ESCROW ACCOUNT

6200-0209 133,000,000

ENVIRONMENTAL REGISTRATION PLATE

6410-0012 35,268

SPECIAL PLATE COST OF ISSUANCE

6410-0017 352,900

MERIT RATING BOARD ADMINISTRATION

6410-0100 9,553,119

MOTOR VEHICLE SAFETY INSPECTION TRUST FUND

6430-0054 54,634,209

CIVIL MOTOR VEHICLE INFRACTIONS HEARING FEE RETAINED REVENUE

6430-0213 99,361

DRIVER LICENSING EXPENDABLE TRUST

6430-3992 349,217

RAIL MANAGEMENT

6610-0110 27,344

CERTAIN CONTRACT ASSISTANCE TO REGIONAL

6612-0015 82,000,000

CENTRAL ARTERY/TUNNEL REPAIR AND MAINTENANCE

6730-0082 48,382,500

Operating Transfers

Operating Transfers 4-316



Operating Transfers

SECTION 2E. The sums set forth in this section are hereby appropriated from the General Fund unless specifically designated otherwise in this section, for the purposes and subject to the conditions specified in this section and subject to the laws regulating the disbursement of public funds for the fiscal year ending June 30, 2016. The secretary of administration and finance shall allot up to the amount appropriated in this section under section 9B of chapter 29 of the General Laws. Notwithstanding section 19A of said chapter 29, any transfer under this section shall be made by the comptroller in accordance with a transfer schedule to be developed for each item by the comptroller, after consulting with the appropriate agency secretary, the secretary of administration and finance and the state treasurer. The schedule for each appropriation shall provide for transfers in increments considered appropriate to meet the cash flow needs of each fund and all transfers under the schedule shall be completed not later than June 30, 2016. Not later than 7 days after the schedules receive final approval by the comptroller, they shall be reported to the house and senate committees on ways and means.

Select trust accounts receive funds through operating transfers. The spending recommendations for these accounts have been reduced by the amount of the corresponding transfers to remove double counting of funds.

Fiscal Year 2016 Resource Summary (\$000)

| Government Area | FY2016 Budgetary Recommendations |
|----------------------------|--|
| Administration and Finance | 517,524,936 |
| Health and Human Services | 669,219,738 |
| Independents | 1,500,000 |
| Transportation | 645,773,459 |
| Total | 1,834,018,133 |

Administration and Finance

| | |
|--|-------------|
| Group Insurance Commission | 517,524,936 |
| 1599-6152 State Retiree Benefits Trust Fund | 432,972,255 |

To provide for an operating transfer to the State Retiree Benefits Trust Fund, established pursuant to section 24 of chapter 32A of the General Laws

| | |
|-----------------------------|------------|
| 1599-6153 OPEB Funding | 84,552,681 |
|-----------------------------|------------|

For an operating transfer to the State Retiree Benefits Trust for the purposes of reducing the Commonwealth's unfunded retiree healthcare and other-non pension benefit liability; provided, that section 152 of chapter 68 of the acts of 2011 shall not apply in fiscal year 2016

Health and Human Services

| | |
|--|-------------|
| Office of the Secretary of Health and Human Services | 669,219,738 |
| 1595-1067 Delivery System Transformation Initiatives Trust Fund | 189,141,606 |

For an operating transfer to the Delivery System Transformation Initiatives Trust Fund under section 35UU of chapter 10 of the General Laws; provided, that these funds shall be expended under the delivery system transformation initiative master plan and hospital-specific plans approved in the MassHealth section 1115 demonstration for state or federal fiscal year 2015; provided further, that all payments from the Delivery System Transformation Initiatives Trust Fund shall be subject to the availability of federal financial participation, shall be made only in accordance with federally approved payment methods, shall be consistent with federal funding requirements and all federal payment limits as determined by the secretary of health and human services and shall be subject to the terms and conditions of an agreement with the executive office of health and human services; and provided further, that the secretary of health and human services shall make payments of up to \$49,338,667 from the Delivery System Transformation Initiatives Trust Fund to the Cambridge public health commission for federal fiscal year 2015 only after the Cambridge public health commission transfers up to \$24,669,334 of its funds to the Delivery System Transformation Initiatives Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment

| | | |
|-----------|-------------------------------|-------------|
| 1595-1068 | Medical Assistance Trust Fund | 465,000,000 |
|-----------|-------------------------------|-------------|

For an operating transfer to the MassHealth provider payment account in the Medical Assistance Trust Fund established in section 2QQQ of chapter 29 of the General Laws; provided, that, except as otherwise provided in this item, these funds shall be expended only for services provided during state or federal fiscal year 2015 or 2016; provided further, that all payments from the Medical Assistance Trust Fund shall be subject to the availability of federal financial participation, shall be made only in accordance with federally-approved payment methods, shall be consistent with federal funding requirements and all federal payment limits as determined by the secretary of health and human services and shall be subject to the terms and conditions of an agreement with the executive office of health and human services; provided further, that the secretary of health and human services shall notify, in writing, the house and senate committees on ways and means and the house and the joint committee on healthcare financing for any increases in payments within 15 days; and provided further, that the secretary of health and human services shall make a supplemental payment of up to \$120,000,000 from the Medical Assistance Trust Fund to the Cambridge public health commission for dates of service in state and federal fiscal year 2016 only after the Cambridge public health commission transfers up to \$60,000,000 of its funds to the Medical Assistance Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment; and provided further, that the secretary of health and human services shall make a payment of up to \$220,000,000 from the Medical Assistance Trust Fund to the Cambridge public health commission for qualifying state fiscal year 2016 public hospital transformation and incentive initiative payments only after the Cambridge public health commission transfers up to \$110,000,000 of its funds to the Medical Assistance Trust Fund using a federally permissible source of funds which shall fully satisfy the non-federal share of such payment

| | | |
|-----------|--|------------|
| 1595-1069 | Health Information Technology Trust Fund | 15,078,132 |
|-----------|--|------------|

For an operating transfer to the Health Information Technology Trust Fund under section 35RR of chapter 10 of the general laws; provided, that these funds shall be expended for operating costs for the health information exchange; and provided further that these funds shall be expended for operating costs for the health insurance exchange and integrated eligibility system

Independents

| | |
|---------------------------------|-----------|
| Office of the State Comptroller | 1,500,000 |
|---------------------------------|-----------|

| | | |
|--|--------------------|-----------|
| 1595-7066 | STEM Pipeline Fund | 1,500,000 |
| For the support of the Massachusetts Science, Technology Engineering, and Mathematics Grant Fund, established pursuant to section 2MMM of chapter 29 of the General Laws | | |

Transportation

| | | |
|---|---|-------------|
| Department of Transportation | | 645,773,459 |
| 1595-6368 | Massachusetts Transportation Trust Fund | 409,220,340 |
| For an operating transfer to the Massachusetts Transportation Trust Fund, established under section 4 of chapter 6C of the General Laws Commonwealth Transportation Fund ... 100% | | |
| 1595-6369 Commonwealth Transportation Fund transfer to the MBTA | | |
| For an operating transfer to the Massachusetts Bay Transportation Authority pursuant to clause (1) of subsection (d) of section 2ZZZ of chapter 29 of the General Laws Commonwealth Transportation Fund ... 100% | | |
| 1595-6370 | Commonwealth Transportation Fund transfer to Regional Transit | 40,000,000 |
| For an operating transfer to the regional transit authorities organized pursuant to chapter 161B of the General Laws or predecessor statutes pursuant to clause (2) of subsection (d) of section 2ZZZ of chapter 29 of the General Laws; provided, that each regional transit authority receiving assistance under this item shall deliver, not later than October 1, 2015, a copy of its most recent audited financial statement to the chief financial officer of the department of transportation, the secretary of administration and finance, the state treasurer, the state comptroller, the house and senate committees on ways and means and the joint committee on transportation Commonwealth Transportation Fund ... 100% | | |
| 1595-6379 | Merit Rating Board | 9,553,119 |
| For the operation of the motor vehicle insurance merit rating board, including the rent, related parking and utility expenses of the board; provided, that the amount appropriated in this item, and the associated fringe benefits, shall be borne by insurance companies doing motor vehicle insurance business within the commonwealth, under section 57A of chapter 6C of the General Laws; and provided further, that notwithstanding any general or special law to the contrary, no safe driver insurance plan shall require the payment of an unsafe driver point surcharge for the first offense for non-criminal motor vehicle traffic violations as described in chapter 90C of the General Laws Commonwealth Transportation Fund ... 100% | | |

Local Aid

Section 3 5-322



Section 3

Placeholder for Section 3

Outside Sections

Outside Sections Summary 6-325



Outside Sections Summary

Section 4 - CPAT Changes

Section 4

Summary:

This section describes the responsibility of the Governor's Office, and each executive office, for performance management.

Section 5 - Center for Health Information and Analysis

Section 5

Summary:

This section re-establishes the center for health information and analysis (CHIA) as an entity operating within the executive office of health and human services.

Section 6 - MassDOT Advertising

Section 6

Summary:

This section reduces ambiguity by explicitly authorizing MassDOT to sell, lease or otherwise contract for advertising, including on or in its own facilities.

Section 7 - CPAT Changes

Section 7

Summary:

This section together with the following section eliminates the office of commonwealth performance, accountability and transparency (CPAT) as an office within ANF. ANF will continue to be responsible for several accountability and transparency functions, including administering the Open Checkbook website, while the Office of the Governor will oversee performance management.

Section 8 - CPAT Changes

Section 8

Summary:

This section together with the preceding section eliminates the office of commonwealth performance, accountability and transparency (CPAT) as an office within ANF. ANF will continue to be responsible for several accountability and transparency functions, including administering the Open Checkbook website, while the Office of the Governor will oversee performance management.

Section 9 - CPAT Trust Fund Changes

Section 9

Summary:

This section allows the Commonwealth Performance, Accountability and Transparency Trust to continue to support accountability and transparency efforts, while also supporting the performance management initiatives that will now be run by the Governor's Office.

Section 10 - Center for Health Information and Analysis

Section 10

Summary:

This section realigns the organization of the center for health information and analysis to make that organization consistent with its re-location within the executive office of health and human services.

Section 11 - Board of Registration in Medicine Oversight

Section 11

Summary:

This section eliminates the authority of the Board of Registration in Medicine (BORIM) to hire attorneys and to enter into contracts or make other arrangements for administrative services.

Section 12 - Board of Registration in Medicine Oversight

Section 12

Summary:

This section modifies the provisions under which the commissioner of the Department of Public Health (DPH) may review any rule or regulation issued by BORIM. The revised language eliminates the existing provision whereby any such rule or regulation submitted to the commissioner is deemed approved unless the commissioner indicates disapproval within 15 days of submission.

Section 13 - Tourism Grants

Section 13

Summary:

This section proposes to eliminate the current statutory entitlement of each regional tourism council to grant funding and convert tourism funding into a competitive program.

Section 14 - Commonwealth Care Trust Fund Spending

Section 14

Summary:

This section codifies the ability of the Commonwealth Care Trust Fund to spend in anticipation of revenues

Section 15 - Medical Assistance Trust Fund Authority

Section 15

Summary:

This section authorizes the Medical Assistance Trust Fund to make incentive payments, in addition to supplemental Medicaid payments, to publicly-owned hospitals, as required under the new Medicaid waiver agreement with the federal government.

Section 16 - Classification Appeals

Section 16

Summary:

Under current law, a challenge to a civil service classification requires a hearing, regardless of its merit. This section permits challenges to be resolved on the written record, thereby conserving state resources.

Section 17 - FY17 Pension Transfer

Section 17

Summary:

This section changes the amount required to be transferred to the retirement system in fiscal year 2017, to reflect the impact in that year of the early retirement incentive program implemented during fiscal year 2015 on the retirement system.

Section 18 - GIC Contribution Ratios

Section 18

Summary:

Under current law, state employees hired before July 1, 2003, must contribute twenty percent of their monthly health insurance premium, while those hired thereafter contribute twenty-five percent. This

section equalizes that contribution at twenty-five percent.

Section 19 - Secure Vital Registry Trust Fund

Section 19

Summary:

This section establishes the Secure Vital Registry Trust Fund as a trust administered by DPH, that it can use to support its development and maintenance of a secure registry of vital records, accessible by both state and municipal officials.

Section 20 - Duration of DCR Permits

Section 20

Summary:

This section authorizes the Department of Conservation and Recreation (DCR) to enter into written permits of up to 10 years for open spaces for exercise and recreation in the Greater Boston area. Currently, DCR is only allowed to enter into 5-year permits.

Section 21 - Vaccine Purchase Trust Fund

Section 21

Summary:

This section adds a sentence allowing DPH to spend in anticipation of revenues out of the Vaccine Purchase Trust Fund, which was enacted last year in chapter 28 of the acts of 2014.

Section 22 - Board of Registration in Medicine Oversight

Section 22

Summary:

This section places BORIM under the supervision of the commissioner of DPH. Currently, BORIM is not listed as one of the boards that DPH is directed to supervise pursuant to section 1 of chapter 112.

Section 23 - Expanding Fee Waivers for Veterans Under the Valor Act

Section 23

Summary:

This section provides for waivers of license application fees for veterans regardless of whether the licensing board is supervised by the Division of Professional Licensure or the Department of Public Health.

Section 24 - Volume Purchasing of Durable Medical Equipment

Section 24

Summary:

MassHealth is currently authorized to contract with providers for services, as long as those contracts are reviewed by CHIA and by ANF. This section expands that authorization to permit MassHealth to also contract with manufacturers of equipment and supplies. This section also eliminates review of all such contracts by CHIA and ANF.

Section 25 - BBRS Mailing Requirements

Section 25

Summary:

This section saves mailing and copying expenses by allowing the Board of Building Requirements and Standards (BBRS) to send electronic notice of amendments of the building code to the over 300 building inspectors and commissioners in the Commonwealth. BBRS is currently statutorily required to mail such amendments.

Section 26 - MBTA Resiliency Fund

Section 26

Summary:

This section would establish a "Weather Resiliency Fund" on the books of the Massachusetts Bay Transportation Authority (MBTA).

Section 27 - Delay FAS 109 Deduction

Section 27

Summary:

This section delays until tax year 2017 the start of the deduction allowed to certain publicly-traded companies to offset increases in their net deferred tax liability that resulted from the commonwealth's implementation of combined reporting.

Section 28 - Pension Cost of Living Adjustment

Section 28

Summary:

This annual section explains how the Commonwealth is fulfilling its various obligations to the state retirement system, including the obligation to fund a 3% cost-of-living adjustment on the first \$13,000 of a retiree's annual retirement allowance.

Section 29 - ERIP Savings

Section 29

Summary:

This section recognizes the savings that are expected to result from the early retirement incentive program (ERIP). It authorizes the secretary of administration and finance to reduce allotments by \$325.1 M, the expected amount of gross savings from implementing that program.

Section 30 - Suspension of Tourism Formula

Section 30

Summary:

This section suspends for fiscal year 2016 the so-called "tourism formula," which statutorily governs the collection and distribution of moneys deposited into the Tourism Fund.

Section 31 - Treatment of Capital Gains in FY16

Section 31

Summary:

This section, which duplicates a section included in the fiscal year gap-closing legislation sponsored and signed by Governor Baker, allows all capital gains tax collections to be credited to the General Fund in fiscal year 2016.

Section 32 - FEMA Reimbursements

Section 32

Summary:

This section allows federal reimbursements of up to \$17 million stemming from the severe winter storms in January and February of 2015 to be transferred to the Massachusetts Transportation Trust Fund to defray snow and ice expenses during fiscal year 2016.

Section 33 - Special Education Inflation Rate Freeze

Section 33

Summary:

This section specifies that the state will pay private special education providers the same price that the state paid last fiscal year, except for those programs that qualify for "extraordinary relief" under Operational Service Division regulations.

Section 34 - Commonwealth Care Trust Fund Transfer

Section 34

Summary:

This section would require the Comptroller to transfer \$110,000,000 from the Commonwealth Care Trust Fund to the General Fund.

Section 35 - MassDOT Transferability

Section 35

Summary:

This section would authorize MassDOT to transfer money among its appropriations.

Section 36 - Regional Transit Authority MOUs

Section 36

Summary:

This section would require, as a condition of additional funding, regional transit authorities to enter into new memoranda of understanding with MassDOT. The new memoranda would include performance-based metrics, a service analysis, additional reporting and auditing requirements.

Section 37 - Transfer Administered Funds to General Fund

Section 37

Summary:

This section requires the Massachusetts Housing Finance Agency to transfer \$6.5 M to the General Fund. That sum represents loan proceeds from two programs administered by the agency on behalf of the Commonwealth: Title V (septic), and lead paint abatement.

Section 38 - Inspector General's Health Care Audits

Section 38

Summary:

This section authorizes the Inspector General's Office to conduct audits of the Health Safety Net and the Medicaid program, at a cost of \$1 M for fiscal year 2016. As in past years, this cost will be borne by the Health Safety Net Trust Fund.

Section 39 - MassHealth Dental Coverage

Section 39

Summary:

This section proposes to allow MassHealth to provide the same level of dental benefits that it is offering in fiscal year 2015.

Section 40 - Nursing and Resident Care Facility Base Year

Section 40

Summary:

This section establishes 2007, or any subsequent year the secretary may choose, as the base year for nursing home rates in the Medicaid program in fiscal year 2016. This is the same base year used in fiscal year 2015.

Section 41 - Nursing Facility Assessment

Section 41

Summary:

This establishes that the nursing home user fee will deliver \$220 million in fiscal year 2016, which is the same amount as fiscal year 2015.

Section 42 - Initial Gross Payments to Qualifying Acute Care Hospitals

Section 42

Summary:

This annual section requires the comptroller to transfer sufficient money from the General Fund to the Health Safety Net Trust Fund to make the required initial gross payment to qualifying hospitals. It requires the Health Safety Net Trust Fund to repay the General Fund before the end of fiscal year 2016.

Section 43 - MassHealth Transferability

Section 43

Summary:

This section authorizes the secretary of health and human services, with the approval of the secretary of administration and finance, to transfer any surpluses in MassHealth line items to other MassHealth line items that may be deficient during fiscal year 2016.

Section 44 - Transfers Between Health Funds

Section 44

Summary:

This section authorizes the secretary for administration and finance to transfer from the Commonwealth Care Trust Fund to the Health Safety Net Trust Fund up to \$30 million, and throughout the fiscal year, to evaluate the revenue needs of the Health Safety Net Trust Fund and the Commonwealth Care Trust Fund and to make additional transfers between those two funds. This section also authorizes the use of other federally permissible sources of payment to fund up to \$70 million of additional payments for uncompensated care beyond the \$30 million authorization specified in the section.

Section 45 - MassHealth Chiropractor Services Coverage

Section 45

Summary:

This section permits MassHealth to adjust the level of chiropractic benefits it offers in fiscal year 2016 from the 2002 levels MassHealth is required to provide under statute.

Section 46 - Skilled Nursing Facility User Fee Waiver

Section 46

Summary:

This section requires MassHealth to propose a waiver program for the skilled nursing facility user fee in a manner that will automatically qualify for federal approval.

Section 47 - Effective Date

Section 47

Summary:

This annual section provides that the budget shall take effect on July 1, 2015.

Tax Expenditure Budget

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Tax Expenditure Budget

While taxes are an essential source of revenue for all state governments, the manner in which they are imposed varies widely from state to state. In its simplest form, a tax is an across-the-board levy on a base, such as income, to which a specific rate applies and for which no modifications exist. Taxes are rarely levied in this manner, however. Instead, most state tax codes incorporate a number of exemptions, deductions, credits, and deferrals designed to encourage certain taxpayer activities or to limit the tax burden on certain types of individuals or endeavors. Known as "tax expenditures", these provisions can have a significant impact on state tax revenues.

This document offers a summary of the tax expenditures affecting the taxes from which Massachusetts derives the bulk of its revenues: the personal income tax, the corporate excise and other business excises, and the sales and use tax. It also provides revenue estimates for each tax expenditure, as mandated by Massachusetts state law. Organized into five separate sections, this study analyzes all aspects of Massachusetts tax expenditures. Part I contains a detailed explanation of how we identify and estimate the costs of tax expenditure provisions in the tax code. In the next sections (Parts II - IV), we have provided detailed information about each of the three major tax types, including an explanation of how each tax is calculated and the ways in which that tax's basic structure is modified to produce the various types of tax expenditures. The tax expenditures for each tax are listed after the description of the tax.

Following the expenditure listings, Part V provides four appendices. The first lists recent law changes which affect this year's tax expenditure budget; the second is a glossary that defines terms used throughout the text; the third gives five-year tax expenditure estimates that are consistent with our most recent estimation methodology; and the fourth appendix is used for items that no longer qualify as tax expenditures due to legislative changes but are estimated for the purpose of comparisons to prior reports. In reviewing this document it is important to remember that although a tax expenditure represents a deviation from the generally agreed-upon, or basic, structure of a given tax, determining whether a provision is a tax expenditure is not the same as making a judgment about its desirability. An element of the basic structure of a tax can be inequitable or have undesirable economic effects, just as a tax expenditure can. If so, it can be changed by legislative action just as a tax expenditure can.

The estimates of the costs of tax expenditures included in this volume are revised annually. As improved methodologies and data become available over the course of the year, some estimates may be reexamined and occasionally revised.

What Are Tax Expenditures?

Tax expenditures are provisions in the tax code, such as exclusions, deductions, credits, and deferrals, which are designed to encourage certain kinds of activities or to aid taxpayers in special circumstances. When such provisions are enacted into the tax code, they reduce the amount of tax revenues that may be collected. Massachusetts General Laws (MGL), Ch 29, Sec 1 as modified by the Ch. 165 of the Acts of 2012 (section 112) defines *tax expenditures* as

"state tax revenue foregone as a direct result of any general or special law which allows exemptions, deferrals, deductions from or credits against taxes imposed on income, businesses and corporations, financial institutions, insurance and sales but excluding revenue foregone as a direct result of any general or special law which allows a personal income tax exemption. Sales that do not involve tangible personal property shall not result in tax expenditures under this definition."

In this sense, the fiscal effects of a tax expenditure are just like those of a direct government expenditure. Some tax expenditures involve a permanent loss of revenue, and thus are comparable to a payment by the government; others cause a deferral of revenue to the future, and thus are comparable to an interest-free loan to the taxpayer. Since tax expenditures are designed to accomplish certain public goals that otherwise might be met through direct expenditures, it seems reasonable to apply to tax expenditures the same kind of analysis and review that the appropriations budget receives.

It is essential to distinguish between those provisions of the tax code that represent tax expenditures and those that are part of the "basic structure" of a given tax. The basic structure is the set of rules that defines the tax; a tax expenditure is an exception to those rules. In general, most taxes have a series of features that define their basic structure. These features are:

1. A base, on which the tax is levied, such as net income, or a particular class of transactions;
2. A taxable unit, such as a person or a corporation;
3. A rate, to be applied to the base;
4. A definition of the geographic limits of the state's exercise of its tax jurisdiction; and
5. Provisions for the administration of the tax.

Defining the Basic Tax Structure

A tax expenditure is a deviation from the generally agreed-upon, or basic, structure of a given tax. For example, the base of the sales tax includes all retail sales to final consumers. The exemption for sales of energy conservation equipment is an exception, created to encourage purchases of such equipment. The sales tax that is not collected because of the existence of this exemption is a tax expenditure.

While this general definition seems straightforward enough, the task of compiling a comprehensive list of tax expenditures presents many conceptual problems. For example, some of the deductions and exemptions allowed under the tax statutes are not tax expenditures. The broad category of income tax deductions allowed for business expenses is not listed as a tax expenditure. Since the income tax is generally considered to be a tax on income net of the costs of producing that income, deductions for business expenses are taken against gross income and therefore occur prior to calculation of the tax base. In addition, tax provisions reflecting constitutional prohibitions, such as the prohibition on taxation of sales to the federal government, are considered parts of the basic tax structure and therefore are not properly considered tax expenditures. These distinctions are fairly simple, but more complex analytical questions quickly arise.

For example, deductions for the depreciation of property and equipment used in a trade or business are considered part of the basic tax structure because the use of productive assets is a legitimate cost of doing business. However, federal depreciation rules allow larger depreciation deductions in the early years of a property's useful life. These accelerated depreciation rules could be viewed as properly reflecting changing notions of obsolescence and thus as part of the basic tax structure; or the faster rates of depreciation could be considered a special adjustment in the tax base designed to provide an incentive for investment, and therefore a tax expenditure. Past federal tax expenditure budgets prepared by the Congressional Budget Office and versions prepared by the Treasury Department have disagreed on exactly this issue.

We have adopted the point of view that accelerated depreciation is a tax expenditure. Although accelerated depreciation still allows the same total deduction for a piece of property; the rate of depreciation allowed in the early years is faster than would be permitted under traditional accounting principles. Generally, revenue cost estimates in this document for tax expenditures associated with accelerated depreciation rely on assumptions used in congressional federal tax expenditure analysis concerning ordinary depreciation rates.

We have chosen to view the rules for personal exemptions and for no tax status in the Commonwealth's personal income tax as provisions which help to define the income tax base, and thus as a part of the basic structure of the tax (much as the progressive rate structure of the federal income tax, which similarly reduces the tax burden on low-income people, is a part of its basic structure). The base of the tax is defined as net income above what is required for subsistence. Since personal exemptions help define the amount of income needed for subsistence, and therefore the base, they should not be classified as tax expenditures. According to this reasoning, exemptions allowed for dependents would also be considered part of the basic tax structure, since subsistence requirements increase with the size of the taxpayer's household. However, we note that this view of the tax structure does not always lead to easy conclusions. First, taxpayers are allowed exemptions for dependents even if those dependents have their own income and take personal exemptions for themselves. We have treated the use of the dependents' exemption as a tax expenditure. Second, the fact that the no tax status amount is greater than the personal exemption suggests that the intent behind the no tax status and personal exemptions goes beyond simple definition of an income base. Although personal exemptions and the no tax status are not listed in this document as tax expenditures, estimates for the revenue losses associated with these provisions are provided in an endnote.

Many Massachusetts tax expenditures in the personal income tax and corporate tax derive from federal income tax rules and thus piggy back on many but not all, federal tax expenditures. We have chosen to include such tax expenditures in this tax expenditure budget, as Massachusetts generally has the ability legally to "decouple" from piggybacking on federal tax expenditures, and has done so in certain cases (e.g., bonus depreciation) from time to time. However, one can question whether federal tax expenditures should generally be included in the Massachusetts tax expenditure budget, because for the most part they simply reflect the fact that Massachusetts has generally chosen to incorporate much of the federal tax laws into the determination of Massachusetts taxable income for personal and corporate income tax purposes.

The sales tax presents the most difficult case. The sales tax statute and its legislative history indicate that the established base of the tax is all "retail" sales. At a minimum, the sales tax exemptions for business purchases of component parts and of products to be resold appear to be provisions that help define which sales are considered non-retail sales, and therefore should not be classified as tax expenditures. However, it is difficult if not impossible to decide which other sales tax exemptions might also cover non-retail sales. For example, manufacturing companies are allowed an exemption from the sales tax for purchases of machinery used in the production process. Since this machinery is not a direct component part of any product being manufactured and is not purchased simply to be resold, it could be argued that the machinery purchase is a retail sale and that the machinery exemption is a tax expenditure. Others would argue that because these purchases are not purchases by the final consumers of an end product, and because they represent legitimate business expenses, these sales tax exemptions should not be considered tax expenditures.

The largest proportion of Massachusetts tax expenditure dollars used to be sales and use tax expenditures. This was largely because of the exclusion (or non-taxation) of certain property and services (other than telecom) from sales and use taxation. The Center on Budget and Policy Priorities' tax expenditure survey report indicates that items such as non-taxation of services, which are so-called "implicit tax expenditures", should be included in the tax expenditure budget. They also report that about 16 states have such items in their annual tax expenditure reports (<http://www.cbpp.org/files/4-9-09sfp.pdf>). This provides a means of quantifying the cost of not taxing most services, and allows for comparison with other states that do apply their sales and use tax to various types of specified services. However, in July 2012 legislation was enacted stating explicitly that "sales that do not involve tangible personal property shall not result in tax expenditures". See St 2012, c.165, §112. Pursuant to this legislation, from fiscal year 2014 on, we remove some items, including non-taxation of services, from our tax expenditure estimates, which we regularly reported in prior years. But to facilitate comparison to tax expenditure estimates in prior years, we list these items in Appendix D.

As stated in the introduction, the most important thing to remember is that making a judgment about whether a provision is a tax expenditure is not the same as making a judgment about its desirability. With this in mind, we have attempted to provide more rather than fewer tax expenditure estimates, so that necessary information is available for those charged with making policy judgments.

Description of the Data

This budget should be considered part of an ongoing effort to list tax expenditures, describe their characteristics, and estimate their revenue costs. Each year, we attempt to improve upon the analysis presented in the prior year's tax expenditure budget. For purposes of comparison, we have provided an appendix containing updated tax expenditure estimates for the past four years as well as for Fiscal Year 2016.

Information collected by the Department of Revenue (DOR) from Massachusetts tax returns was an important source of data in this budget. Estimates made from these data tend to be the most reliable. Unfortunately, many tax expenditures cannot be estimated from DOR records. When a particular category of income is excluded from taxation, amounts often do not appear on tax records. This is especially likely to be the case for those tax expenditures brought about by "coupling" the state tax code to the federal code, since exclusions and some deductions are not reported explicitly, but are simply carried over to state tax calculations as part of the reporting of federal income. In such cases we have had to estimate a Massachusetts figure using national tax data, census information, sales statistics, and other information.

You will note that in several cases, this year's tax expenditure estimates are very different from last year's. Revisions to the estimates occur for four reasons: we have new data sources; federal tax expenditure estimates on which we rely have changed; we have refined our estimation methodologies; or changes in Massachusetts tax law have modified existing estimates. In a few instances, more than one of these factors operates to explain the difference. All estimates are projections forward from a base year (which varies depending on the availability of data) to Fiscal Year 2016.

Data Limitations

There are some additional caveats that the reader should keep in mind when reading this budget. First, most revenue loss estimates have been made without taking into account how repeal of a provision might change taxpayer behavior. For example, if the sales tax exemption for a particular item were repealed, the item would become more expensive to consumers, so one would expect sales of that item to decline. The revenue gain from repealing the provision would be, therefore, somewhat less than if the level of sales for the affected items remained the same. On the other hand, some of the income not spent on that item might be spent on other taxable items. To the extent that consumers and businesses pay more taxes and have less income available for other purposes, the repeal of a tax expenditure might have much broader economic and revenue effects. Clearly, the full estimation of these effects demands extensive data which are not easily available.

Second, interactions among different taxes and tax expenditures may be quite complex. Repealing some tax expenditures may increase or decrease the value of others. For example, increasing the no tax status amount would mean that fewer people would pay taxes, and thus fewer people would claim other exemptions. This would reduce the revenues lost through other exemptions. Therefore the combined cost of several tax expenditure items may be different from the total of the cost of the separate tax expenditure items.

Third, the revenue cost estimates do not generally reflect compliance factors that may significantly reduce revenues available from a tax expenditure repeal. In particular, where Massachusetts tax provisions are "coupled" with federal tax rules, audits of Massachusetts taxpayers generally compare state and federal returns. If Massachusetts tax provisions were "decoupled", taxpayers would have to make separate calculations for Massachusetts tax purposes, and these provisions would require special audit procedures. Compliance difficulties would certainly result.

And fourth, particular caution is appropriate with respect to the tax expenditure budget's totals for expenditures for particular taxes. Not only do these totals reflect the imprecision of the specific estimates, but they also omit those items for which no estimates were available. In consequence, particular totals may be substantially understated. At the same time, included in the totals, particularly with regard to the sales tax, are a number of substantial items that many analysts would not regard as tax expenditures, but rather as features of the underlying tax itself. The general approach in preparing the tax expenditure budget has been to count questionable items as tax expenditures, so that information concerning them would be available for analysis. The result is that the totals are higher than they would be under a more restrained analytic approach.

Reading the Budget

In this document, tax expenditures and cost estimates are listed according to the taxes to which they pertain: personal income, corporate excise, and sales and use. Note that the corporate section of the Tax Expenditure Budget includes other business excises along with the corporate excise. These additional business excise taxes are the financial institution excise, the public utility excise, which was repealed effective January 1, 2014, the excises on insurance companies, and the excise on security corporations. Each of the three major taxes includes an introductory section with a description of the tax, followed by a listing of the tax expenditures for that tax. Each tax expenditure item includes a brief description, the cost estimate, a statutory citation, and an indication of the tax expenditure's type. The various special excises on motor fuels, cigarettes, and alcoholic beverages are not covered in this budget.



Introduction - Personal Income Tax

Although income from professions, trades or employment was taxed throughout the nineteenth century under the local property tax, it was not until 1916, under the authority of Article 44 of the Amendments to the Massachusetts Constitution, that the Massachusetts personal income tax was enacted as a separate tax. Because Article 44 requires that all income of the same class be taxed at the same rate, Massachusetts applies a flat tax rate regardless of total income; the federal tax structure (and that used in most states) uses graduated rates.

Generally, the Massachusetts personal income tax ties into the federal Internal Revenue Code as it was on January 1, 2005. To the extent that the Massachusetts tax takes federal law as its starting point, it adopts many federal tax expenditures (see Appendix A for more details).

The personal income tax is the state's largest revenue source, accounting for 56.8% of Department of Revenue tax collections in Fiscal Year 2014.

Personal Income Tax: Basic Structure

Tax Base: The personal income tax base is gross income minus the costs of producing the gross income (trade or business expenses). Massachusetts gross income is defined as federal gross income with certain modifications. Effective January 1, 1996 it was divided into three classes: interest, dividends, and short-term capital gains ("Part A" income); long-term capital gains ("Part C" income); and all other income ("Part B" income). Massachusetts taxpayers are entitled to a basic personal exemption, which varies according to taxpayer status. The exempted amounts are considered to be outside the generally accepted tax base. They reflect the notion that income needed for bare subsistence should be free from tax. Thus, for the purposes of this document, these exemptions are not listed as tax expenditures. In addition, taxpayers whose income is below a specified level are entitled to "no tax status." For the same reason, this status is not listed as a tax expenditure. On the other hand, because policy makers are often interested in the effects of adjusting the dollar amounts for the personal exemptions and the no tax status, estimates are provided for them in endnote 3 to item 1.405 in the list of personal income tax expenditures.

Taxable Unit: Individuals are taxed separately, with the exception of married couples, who may file a joint return. The income of children is not aggregated with that of their parents. The income of trusts, estates and unincorporated associations, is also subject to the personal income tax.

Rate Structure: The rate structure has been evolving to a system where most income is taxed at the Part B rate. Also, the Part B rate has been rolling back during years in which certain trigger levels of collections are met. In tax year 2014, the rate was 5.20%; in tax year 2015, the rate was reduced to 5.15%. Based on tax revenue growth projections, the estimates in this document assume that the Part B rate will decline further to 5.10% for tax year 2016. Currently, only short-term capital gains and long-term capital gains on collectibles are taxed at a different rate. The vast majority of income is linked to the Part B rate.

Prior to tax year 1999, the tax rate on interest and dividend income (one component of Part A income) was 12% compared with the Part B "earned" taxable income rate of 5.95%. Effective January 1, 2000, the rate on both Part B and the linked Part A income (Interest and Dividends) dropped to 5.85%, then to 5.60% on January 1, 2001, and to 5.30% on January 1, 2002. The rate was scheduled to decline to 5.00% on January 1, 2003; however, Chapter 186 of the Acts of 2002 ("An Act Enhancing State Revenues") delayed the final phase of the rate reduction. The estimates contained in this document assume that the tax rates on interest and dividend income and Part B income, which declined to 5.25% for tax year 2012 and 2013, to 5.20% for tax year 2014, and to 5.15% for 2015 will further decline to 5.10% for tax year 2016. All other things being equal, a reduction in tax rates -- which are part of the

basic tax structure -- has the effect of reducing the value of tax expenditures, because when tax rates decline, so does the value of any exceptions to that basic structure.

Between January 1, 1996 and January 1, 2003, Part C income, long-term capital gains, was subject to the following tax rates based on how long the assets were held:

Previous Part C Tax Rates

| <u>Holding Period</u> | <u>Tax Rate</u> |
|---|-----------------|
| more than one, but less than two years | 5% |
| more than two, but less than three years | 4% |
| more than three, but less than four years | 3% |
| more than four, but less than five years | 2% |
| more than five, but less than six years | 1% |
| more than six years | 0% |

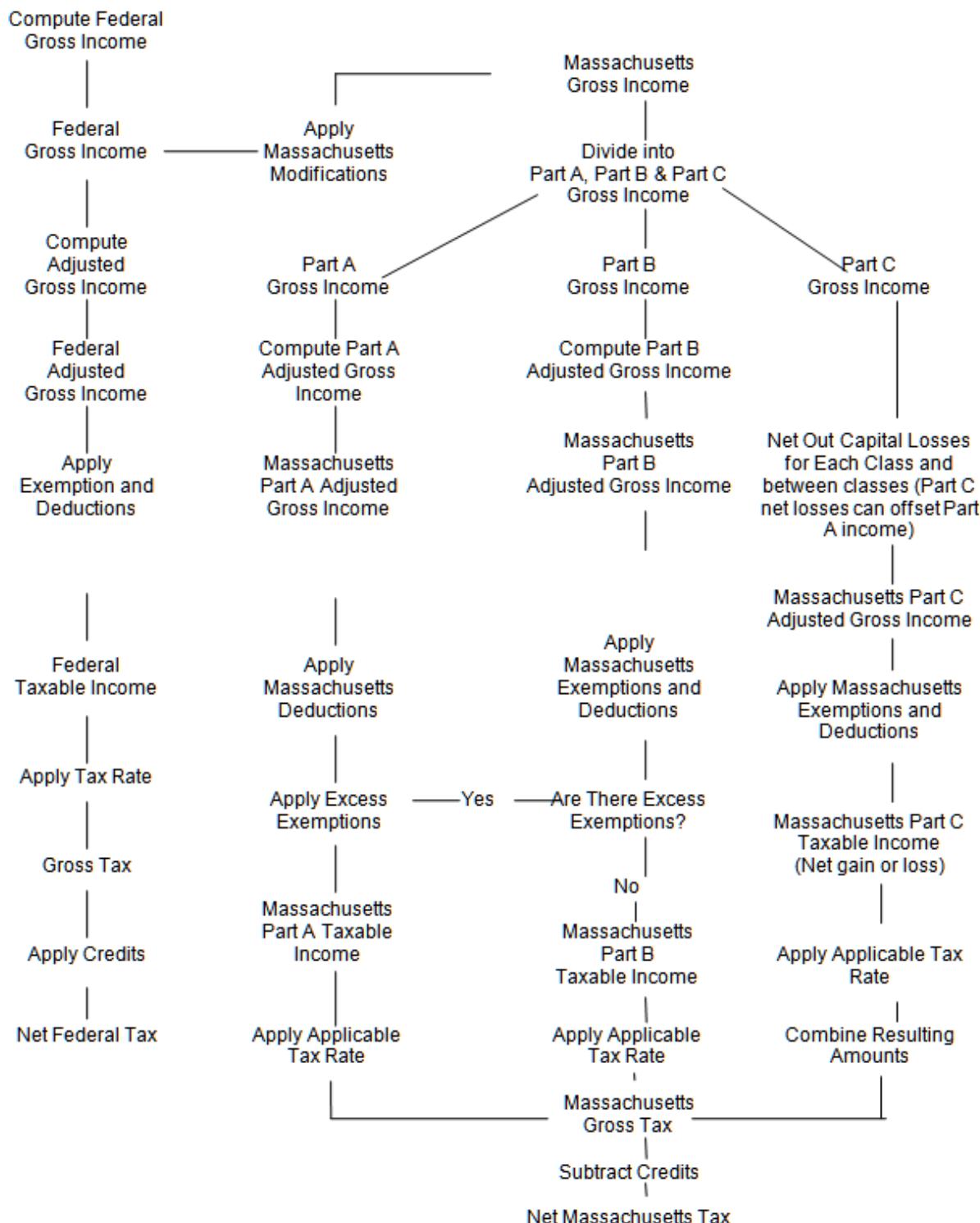
Assets acquired prior to January 1, 1996 were deemed to have been acquired on the later of January 1, 1995 or the actual date of acquisition. Note that capital assets held less than one year are considered Part A income, and are taxed at 12%.

Chapter 186 of the Acts of 2002 eliminated the "sliding scale" treatment of capital gains on assets held for more than one year. This was originally effective May 1, 2002; subsequent legislation changed the effective date of the tax change to apply to assets sold on or after January 1, 2003. Gains on such transactions are now taxed at the Part B rate; as noted above, the Part B rate is assumed to be 5.10% for tax years 2016 and beyond as forecasted by this tax expenditure budget.

Taxable Period: The taxable period is one year (or less), usually the calendar year. Income may be reported according to the cash or accrual method. Where property is sold on a deferred payment basis, gains may be reported in the years the payments are received. There is no Massachusetts provision for income averaging. Net capital losses may be carried forward to future years. Ordinary losses may not be carried forward.

Interstate and International Aspects: Residents are taxed upon their entire income, whether derived from Massachusetts sources or elsewhere, without allocation or apportionment. Nonresidents are taxed only on income from sources within Massachusetts. A resident may take a limited credit against the Massachusetts income tax for income taxes due to other states, the District of Columbia, any territory or possession of the United States, or Canada or its provinces on any item of Massachusetts gross income.

Computation of the Personal Income Tax



Types of Tax Expenditures under the Personal Income Tax

The basic structure of the personal income tax can be modified in a number of different ways to produce tax expenditures. Brief explanations of the various types of tax expenditures follow:

Exclusions from Gross Income: Gross income is the starting point in the calculation of income tax liability and, in the absence of tax expenditures, would include all income received from all sources. Typically, the taxpayer does not report items of income that are excluded from gross income on his or her tax return. Thus, they escape taxation permanently.

Deferrals of Gross Income: Where an item of income is not included in gross income in the year when it is actually received, but is instead included in a later year, the result is a tax expenditure in the form of an interest-free loan from the state to the taxpayer in the amount of the tax payment that is postponed.

Deductions from Gross Income: Certain amounts are subtracted from gross income to arrive at adjusted gross income (AGI). Many of these deducted amounts reflect the costs of producing income (business expenses), and are not properly part of the income tax base. Such deductions are not tax expenditures. Other deductions that do not reflect business expenses constitute tax expenditures, which permit corresponding amounts of income to escape taxation permanently.

Accelerated Deductions from Gross Income: In a number of cases, taxpayers are allowed to deduct business expenses from gross income at a time earlier than such expenses would ordinarily be recognized under Generally Accepted Accounting Principles. The total amount of the permissible deduction is not increased, but it can be utilized more quickly to reduce taxable income. The result is to defer taxes, thus in effect occasioning an interest-free loan from the state to the taxpayer.

Deductions from Adjusted Gross Income (AGI): Taxable income results from the subtraction of certain deductions and exemptions from AGI. Certain of these subtracted items represent amounts of income necessary for subsistence; their exclusion is part of the basic structure of the income tax. Other subtracted items represent tax expenditures, which permit corresponding amounts of income to escape taxation permanently.

Credits against Tax: After a taxpayer's basic tax liability has been calculated by applying the tax rates to taxable income, the taxpayer may subtract certain credit amounts from this initial liability in determining the actual amount of taxes that must be paid. It is important to note that, whereas a one-dollar exclusion or deduction results in a tax savings of only a few cents (one dollar times the applicable tax rate), a one-dollar credit results in a one-dollar tax savings.

Note on Personal Exemptions, Dependent Exemptions, No Tax Status, and Limited Income

Credit: These exempted amounts are considered to be outside the generally accepted tax base, and thus, for the purposes of this document, these exemptions are not listed as tax expenditures. However, because policy makers are often interested in the impact of adjusting their dollar amounts, estimates are provided for them in a footnote following the "Credits against Tax" section.

List of Personal Income Tax Exemptions

List of Personal Income Tax Expenditures

1.000 EXCLUSIONS FROM GROSS INCOME

1.001 Exemption of Premiums on Accident and Accidental Death Insurance¹

Employer contributions for premiums on accident and accidental death insurance are not included in the income of the employee and are deductible by the employer.

Origin: IRC § 106

Estimate: \$26.1

1.002 Exemption of Premiums on Group-Term Life Insurance¹

Employer payments of employee group-term life insurance premiums for coverage up to \$50,000 per employee are not included in income by the employee and are deductible by the employer.

Origin: IRC § 79

Estimate: \$21.0

1.003 Exemption of Interest on Life Insurance Policy and Annuity Cash Value

Interest, which is credited annually on the cash value of a life insurance policy or annuity contract, is not included in the income of the policyholder or annuitant. Only when a life insurance policy is surrendered before death or when annuity payments commence does the interest become subject to tax. (Interest on dividends left on deposit is taxable.)

Origin: IRC § 101

Estimate: \$216.6

1.004 Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care¹

Employer contributions for medical insurance premiums and reimbursements for medical care are not included in the income of the employee and are deductible by the employer.

Origin: IRC §§ 105 and 106

Estimate: \$968.7

1.005 Exemption of Annuity or Pension Payments to Fire and Police Personnel

Income from noncontributory annuities or pensions to certain retired fire and police personnel or their survivors are tax-exempt.

Origin: M.G.L. c. 32

Estimate: N.A.

1.006 Exemption of Distributions from Certain Contributory Pension and Annuity Plans²

Certain pensions and annuity distributions are tax-exempt under Massachusetts law. They are payments from contributory plans of the U.S. government, Massachusetts and its subdivisions, and other states that do not tax such income from Massachusetts. Any benefits in excess of contributions not taxed by Massachusetts constitute this tax expenditure.

Origin: M.G.L. c. 62, §§ 2(a)(2)(E)

Estimate: \$351.9

1.007 Exemption of Railroad Retirement Benefits

Railroad retirement benefits are not taxed. (Massachusetts has not adopted Internal Revenue Code section 86, which taxes some of these benefits if a taxpayer's income is above a certain level.)

Comment: No adjustment is made for any prior payments taxpayers may have made to fund this system since employee payments to this system are taxes rather than contributions.

No adjustment is made for any prior payments taxpayers may have made to fund this system since employee payments to this system are taxes rather than contributions.

Origin: M.G.L. c. 62, § 2(a)(2)(H)

Estimate: \$4.8

1.008 Exemption of Public Assistance Benefits

Public assistance or welfare benefits are not taxed. These include Temporary Assistance for Needy Families (TANF), Supplemental Security Income (SSI) benefits, and the like.

Origin: Rev. Rul. 71-425, 1971-2 C.B. 76

Estimate: \$192.7

1.009 Exemption of Social Security Benefits

Social Security benefits paid to people age 65 or older and their dependents, to persons under 65 who are survivors of deceased workers, and to disabled workers and their dependents are not taxed. Massachusetts has not adopted Internal Revenue Code section 86, which taxes a portion of these payments where a taxpayer's income is above a certain level.

Origin: M.G.L. c. 62, § 2 (a)(2)(H)

Estimate: \$913.7

1.010 Exemption of Workers' Compensation Benefits

Workers' compensation benefits are not taxed. These are benefits paid to disabled

employees or their survivors for employment-related injuries or diseases.

Origin: IRC § 104 (a)(1)

Estimate: \$7.2

1.011 Exemption for Dependent Care Expenses¹

Day care paid for or provided by an employer to an employee, the value of which does not exceed the employee's or employee's spouse's "earned" income, and does not exceed the amount of \$5,000, is not included in the income of the employee and is deductible by the employer.

Origin: IRC § 129

Estimate: \$15.2

1.012 Exemption of Certain Foster Care Payments

Qualified foster care payments are not includable in the income of a foster parent.

Origin: IRC § 131

Estimate: \$3.0

1.013 Exemption of Payments Made to Coal Miners

Coal miners or their survivors may exclude from income payments for disability or death from black lung disease.

Origin: IRC § 104(a)(1)

Estimate: Negligible

1.014 Exemption of Rental Value of Parsonages¹

A minister may exclude from gross income a rental allowance or the rental value of a parsonage furnished to him or her.

Origin: IRC § 107

Estimate: \$2.8

1.015 Exemption of Scholarships and Fellowships

Degree candidates can exclude scholarships and fellowship income if the amounts are not compensation for services or for the payment of room, board or travel expenses.

Origin: IRC § 117

Estimate: \$21.6

1.016 Exemption of Certain Prizes and Awards

Prizes and awards are generally required to be included in income. The exemption of certain prizes and awards is generally limited to taxpayers who donate the proceeds to a charitable organization. Certain employee achievement awards are also excluded from gross income.

Origin: IRC § 74

Estimate: N.A.

1.017 Exemption of Cost-Sharing Payments

Portions of government cost-sharing payments to assist in water and soil conservation projects are not includable in the recipient's income.

Origin: IRC § 126

Estimate: Negligible

1.018 Exemption of Meals and Lodging Provided at Work¹

The value of meals and lodging furnished to the employee by the employer on the business premises for the employer's convenience is not included in the income of the employee. The employer's expenses are deductible.

Origin: IRC § 119

Estimate: \$13.1

1.019 Treatment of Business-Related Entertainment Expenses¹

With certain limitations, a business may take a deduction of up to 50% of the cost of business-related entertainment expenses. Generally, the value of the entertainment is not taxed as income to the persons who benefit from the expenditures. The effect is to provide the hosts and their guests with a nontaxable fringe benefit.

Origin: IRC § 162

Estimate: \$13.7

1.020 Exemption of Income from the Sale, Lease, or Transfer of Certain Patents

Exemption of Income from the Sale, Lease, or Transfer of Certain Patents Income from the sale, lease or other transfer of approved patents for energy conservation, and income from property subject to such patents, is excluded from gross income for a period of five years.

Origin: M.G.L. c. 62, § 2(a)(2)(G)

Estimate: N.A.

1.021 Exemption of Capital Gains on Home Sales

Taxpayers may exclude up to \$250,000 of capital gain (or \$500,000 if filing jointly) on the sale of a principle residence. This exclusion from gross income may be taken any number of times, provided the home was the filer's primary residence for an aggregate of at least 2

of the previous 5 years.

Comment: Massachusetts does not adopt the cancellation of Indebtedness on Principal Residence; for federal tax purposes, the exclusion from gross income for qualified principal residence indebtedness that was discharged has been extended until December 31, 2014. Massachusetts does not adopt the extension of the exclusion because IRC § 108(a)(1)(E) was enacted after January 1, 2005.

Massachusetts does not adopt the cancellation of Indebtedness on Principal Residence; for federal tax purposes, the exclusion from gross income for qualified principal residence indebtedness that was discharged has been extended until December 31, 2014. Massachusetts does not adopt the extension of the exclusion because IRC § 108(a)(1)(E) was enacted after January 1, 2005.

Origin: IRC § 121

Estimate: \$367.6

1.022 Nontaxation of Capital Gains at Death

Ordinarily, capital gains are taxed at the time appreciated property is transferred. However, no tax is imposed on a capital gain when appreciated property is transferred at death. The appreciation that accrued during the lifetime of the transferor is never taxed as income.

Origin: IRC §§ 1001 and 1014

Estimate: \$886.8

1.023 Exemption of Interest from Massachusetts Obligations

Interest earned on Massachusetts bonds is exempt. The exclusion applies to bonds of Massachusetts agencies, and local subdivisions (cities and towns) as well.

Origin: M.G.L. c. 62, § 2 (a)(1)(A)

Estimate: \$54.5

1.024 Exemption of Benefits and Allowances to Armed Forces Personnel¹

Under the January 1, 1998 Code, Massachusetts allowed the federal exclusion for certain military fringe benefits including combat zone compensation, veterans' and medical benefits, disability benefits, moving allowances and a death gratuity benefit of \$3,000. As a result of recent legislation under which the Commonwealth incorporated into Massachusetts personal income tax law the Code as amended and in effect on January 1, 2005 (hereinafter referred to as the "Code Update"). This exclusion was extended to include dependent care assistance under a dependent care assistance program, travel benefits received under the Operation Hero Miles program and an increased death benefit gratuity of \$12,000.

Origin: IRC §§ 112-113

Estimate: \$30.5

1.025 Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits

These veterans' benefits are not taxed.

Origin: 38 U.S.C. § 5301

Estimate: \$40.3

1.026 **Exemption of Military Disability Pensions**

Disability pensions paid to service personnel are fully excluded from gross income. The portion of a regular pension that is paid on the basis of disability may also be excluded.

Origin: IRC § 104(a)(4)

Estimate: \$0.7

1.027 **Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel**

Compensation paid by the U.S. to nonresident uniformed military personnel on duty at bases within Massachusetts for services rendered while on active duty is defined as compensation from sources outside Massachusetts. It is therefore not taxed.

Comment: This tax treatment follows U.S. statutory law.

This tax treatment follows U.S. statutory law.

Origin: 50 U.S.C. App. 574; M.G.L. c. 62, § 5A(c)

Estimate: \$9.0

1.028 **Exemption for Taxpayers Killed in Military Action or by Terrorist Activity**

Massachusetts residents who die in combat while in active military service, or who die as a result of terrorist or military action outside of the U.S. while serving as military or civilian employees of the U.S. are exempt from income taxation.

Origin: M.G.L. c. 62, § 25

Estimate: N.A.

1.029 **Exemption for Retirement Pay of the Uniformed Services**

Effective January 1, 1997, income received from the United States government as retirement pay and survivorship benefits for a retired member of the Uniformed Services of the United States is exempt from the personal income tax. The Uniformed Services of the United States are: the Army, Navy, Air Force, Marine Corps, Coast Guard, and the Commissioned Corps of the Public Health Service and National Oceanic and Atmospheric Administration.

Origin: M.G.L. c. 62, § 2

Estimate: \$25.2

1.030 **Parking, T-Pass and Vanpool Fringe Benefits**

A federal and Massachusetts exclusion is allowed for employer-provided parking, transit passes and vanpool benefits (i.e. "qualified transportation benefits"), subject to monthly maximums. Massachusetts adopts the federal exclusion as it appeared in the Code on January 1, 2005. Although the Tax Relief Act of 2010 temporarily increased this amount at the federal level, Massachusetts did not conform. For 2015, the federal amounts reverted to their 2005 calculation method, and as a result the state and federal exclusions are the same for tax year 2015: \$250 per month for qualified parking, and \$130 per month for combined commuter highway vehicle transportation and transit passes. For further discussion, see TIR 14-15.

Origin: IRC § 132(f)

Estimate: \$37.3

1.031 Health Savings Accounts

For federal income tax purposes, the earnings in a Health Savings Account (HSA) accrue on a tax-free basis, and qualified distributions from a HSA are excluded from gross income. Prior to the most recent Code update, Massachusetts taxed earnings in a HSA and also taxed distributions to the extent such amounts were not previously taxed by Massachusetts. As a result of the Code update, Massachusetts adopts the federal exclusion for earnings in, and qualified distributions from, a HSA.

Origin: IRC § 223

Estimate: Included in 1.422

1.032 Employer-Provided Adoption Assistance

Massachusetts adopts the federal exclusion for employer-provided adoption expenses paid (or treated as paid under IRC sec. 137) on or after January 1, 2005. The federal government extended this exclusion temporarily for 2011. However, as Massachusetts follows the 2005 Code, and so the exclusion sunset after 2010. If Massachusetts were to update to the current code, this expenditure would be restored.

Origin: IRC § 137

Estimate: \$0.0

1.033 Employer-Provided Educational Assistance

Massachusetts adopts the federal exclusion for qualified educational expenses reimbursed to an employee under an employer-provided education assistance program in effect as of the 2005 Code Update. Massachusetts adopts the federal exclusion for qualified educational expenses for undergraduate and graduate education expenses up to the federal annual maximum of \$5,250 per calendar year.

Origin: IRC § 127 and 132

Estimate: \$11.1

1.035 Department of Defense Homeowners Assistance Plan

Massachusetts adopts the federal exclusion for the employee fringe benefit of payments received under the Homeowners Assistance Plan. Such payments are intended to compensate military personnel and certain civilian employees for a reduction in the fair market value of their homes resulting from military or Coast Guard base closure or realignment.

Origin: IRC § 132(m)

Estimate: N.A.

1.036 Survivor Annuities of Fallen Public Safety Officers

For both Massachusetts and federal tax purposes, an exclusion from income is allowed for amounts paid under a governmental plan as an annuity to the survivor of a public safety officer killed in the line of duty. However, a federal Act subsequent to January 1, 1998, created differences between the Massachusetts and federal exclusion amounts.

Massachusetts had allowed an exclusion for amounts received in tax years beginning after December 31, 1996, with respect to individuals dying after that date. As a result of the most recent Code update, Massachusetts adopts the federal exclusion as amended and in effect on January 1, 2005, that extends the exclusion for such annuities from, and including, individuals dying after December 31, 1996 to individuals dying on or before December 31, 1996.

Origin: IRC § 101(h)

Estimate: N.A.

1.037 Survivor Annuities of Fallen Astronauts

Massachusetts adopts the federal exclusion for death benefits paid by the U.S. government to the survivors of astronauts who die in the line of duty. The Massachusetts exclusion is effective for payments made on or after January 1, 2005.

Origin: IRC § 101(i)

Estimate: N.A.

1.039 Discharge of Indebtedness for Health Care Professionals

Massachusetts adopts the federal exclusion for National Health Service Corps Loan Program repayments made to health care professionals. Loan repayments received under similar state programs eligible for funds under the Public Health Service Act are also excluded from income.

Origin: IRC § 108(f)(4)

Estimate: Negligible

1.040 Archer Medical Savings Accounts

For federal income tax purposes, the earnings in an Archer Medical Savings Account (MSA) accrue on a tax-free basis, and qualified distributions from an Archer MSA are excluded from gross income. Prior to the 2005 Code update, Massachusetts taxed earnings in an Archer MSA for individuals who became active participants on or after

January 1, 2001 and also taxed distributions for such individuals to the extent such amounts were not previously taxed by Massachusetts. As a result of the Code update, Massachusetts adopts the federal exclusion for earnings in, and qualified distributions from, an Archer MSA for all federally qualified individuals.

Origin: IRC § 220

Estimate: Included in 1.420

1.041 Earnings of Pre-paid and Tuition Savings ("529" plans)

For both Massachusetts and federal tax purposes, an exclusion from income is allowed for the earnings of pre-paid tuition programs and tuition savings accounts. Massachusetts has available the U.Fund College Investing Plan, a direct-sold 529 college savings plan managed by Fidelity Investments using Fidelity mutual funds. The plans are opened for a student beneficiary, and contributions are accepted until all account balances in Massachusetts' 529 plans for the same beneficiary reach \$375,000. Qualified distributions from Massachusetts are exempt from state taxation. Note that Massachusetts also has the "U.Plan Prepaid Tuition Program", offered by the Massachusetts Education Financing Authority (MEFA). The U.Plan is not a qualifying 529 plan but is nevertheless tax-free for federal and Massachusetts income tax purposes because participants are purchasing Massachusetts general obligation bonds (see Item 1.023). The bonds are redeemable to pay specified percentages of tuition and mandatory fees at 80 participating private and public Massachusetts colleges and universities.

Origin: IRC § 539 (f)

Estimate: \$7.3

1.100 DEFERRALS OF GROSS INCOME

1.101 Net Exemption of Employer Contributions and Earnings of Private Pension Plans²

Employer contributions to private, qualified employee pension plans are deductible by the employer up to certain amounts and are not included in the income of the employees. Income earned by the invested funds is not currently taxable to the employees. Benefits in excess of any employee contributions previously taxed by Massachusetts are taxable when paid out. The value of the tax deferral on contributions and on the investment income is a tax expenditure.

Origin: IRC §§ 401-415 in effect January 1, 1985 and M.G.L. c. 62 §§ 2(a)(2)(F)

Estimate: \$975.8

1.102 Treatment of Incentive Stock Options

Massachusetts has adopted the federal rules for employee stock options. Generally, employers may offer employees options to purchase company stock at a later date at a price equal to the fair market value of the stock when the option was granted. At the time employees exercise the option, they do not include in income the difference between the fair market value and the price they pay. If they later sell the stock, they are taxed on the amount by which the price they receive for the stock exceeds the price they paid. Thus, income is deferred and is taxed as a capital gain instead of as compensation.

Origin: IRC §§ 421-425

Estimate: N.A.

1.103 Exemption of Earnings on Stock Bonus Plans or Profit Sharing Trusts

Investment income earned by stock bonus plans or profit sharing trusts is not taxed currently for employees.

Origin: M.G.L. c. 62, § 5(b)

Estimate: N.A.

1.104 Exemption of Earnings on IRA and Keogh Plans²

This includes exclusions from income for some retirement contributions; these exclusions and the earnings from them are taxed upon distribution. The deferral of tax on the investment income is a tax expenditure.

Origin: M.G.L. c. 62, §§ 2(a)(2)(F)

Estimate: \$231.4

1.106 Non-taxation of Capital Gains at the Time of Gift

Ordinarily, capital gains are taxed at the time appreciated property is transferred. However, no tax is imposed on a capital gain when appreciated property is transferred by gift. The taxation of appreciation is deferred until the recipient transfers the property.

Comment: See also item 1.022 above.

See also item 1.022 above.

Origin: IRC §§ 1001, 1015

Estimate: \$98.4

1.200 DEDUCTIONS FROM GROSS INCOME

1.201 Capital Gains Deduction

Long-term capital gains realized from the sale of collectibles (as defined by sec. 408 (m) of the IRC) are eligible for a 50% deduction from the 12% capital gains tax.

Origin: M.G.L. c. 62, § 2(c)(3)

Estimate: N.A.

1.202 Deduction of Capital Losses Against Interest and Dividend Income

Taxpayers may deduct up to \$2,000 of net capital loss against interest and dividend income. This limit was reestablished in 2002.

Origin: M.G.L. c. 62, § 2(c)(2)

Estimate: N.A.

1.203 Excess Natural Resource Depletion Allowance

Individuals or investors in extractive industries (mining or drilling natural resources) may deduct a percentage of gross mining income as a depletion allowance. The allowance may exceed the actual cost of the resource property. For a more detailed description of this tax expenditure, see corporate excise item 2.204.

Origin: IRC §§ 613 and 613A as in effect January 1, 1985

Estimate: Negligible

1.204 Abandoned Building Renovation Deduction

Businesses renovating eligible buildings in Economic Opportunity Areas may deduct 10% of the cost of renovation from gross income. This deduction may be in addition to any other deduction for which the cost of renovation may qualify. To be eligible for this deduction, renovation costs must relate to buildings designated as abandoned by the Economic Assistance Coordinating Council.

Origin: M.G.L. c. 62, § 3(B)(a)(10)

Estimate: \$0.1

1.300 ACCELERATED DEDUCTIONS FROM GROSS INCOME

1.301 Modified Accelerated Depreciation on Rental Housing

Landlords and investors in rental housing may use accelerated methods of depreciation for new and used rental housing. Rental housing placed in service after 1988 is depreciated on a straight-line basis over a 27.5-year period. Rental housing placed in service before 1988 was depreciable over shorter periods (generally 19 or 20 years), and, instead of straight-line depreciation, the 175% declining balance method was permitted. Straight-line depreciation over the property's expected useful life is the generally accepted method for recovering the cost of building structures. The excess of allowable depreciation over such generally accepted depreciation is a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC § 168(b)

Estimate: \$23.6

1.303 Modified Accelerated Depreciation on Buildings (other than Rental Housing)

Individuals or investors in a trade or business may use accelerated methods of depreciation for buildings. Construction may be depreciated under methods that produce faster depreciation than economic depreciation. The precise rates have been changed repeatedly in recent years as the result of revisions in the federal tax code. Structures (other than rental housing) placed in service after 1987 are depreciated on a straight-line

basis over a 31.5-year life. The excess of accelerated depreciation over economic depreciation is a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC §§ 167(j) and 168(b)

Estimate: \$7.2

1.304 Modified Accelerated Cost Recovery System (MACRS) for Equipment

For depreciable tangible personal property placed in service after 1980, capital costs may be recovered using the Accelerated Cost Recovery System (ACRS), which applies accelerated methods of depreciation over set recovery periods. For property placed in service after 1987, Massachusetts has adopted the Modified Accelerated Cost Recovery System (MACRS), which generally uses double declining balance depreciation over specified periods that are substantially shorter than actual useful lives (200% declining balance for 3-, 5-, 7- and 10-year recovery property and 150% declining balance for 15- and 20-year property). The excess of accelerated depreciation over economic depreciation is a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC § 168

Estimate: \$61.0

1.305 Deduction for Excess First-Year Depreciation

Taxpayers may elect to expense certain business assets purchased during the taxable year. American Taxpayer Relief Act of 2012 (enacted January 1, 2013) increased the benefits, making changes to IRC sec. 179. For tax year 2012, Massachusetts adopts the increased federal amounts provided by IRC sec. 179. Hence, the total deduction cannot exceed \$500,000; for taxpayers whose investment in eligible assets exceeds \$2,000,000 in the year, the \$500,000 ceiling is reduced by \$1 for each dollar of investment above \$2,000,000. Any remaining cost may be depreciated according to MACRS as described in item 2.305. The immediate deduction constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC § 179

Estimate: \$10.6

1.306 Election to Deduct and Amortize Business Start-up Costs

Individuals or investors in a trade or business may elect to treat business start-up expenditures as deferred expenses and amortize them over a period of not less than 180 months, starting with the month in which the business begins. For a more detailed description of this tax expenditure, see corporate excise item 2.304.

Origin: IRC § 195

Estimate: \$0.6

1.308 Expensing Exploration and Development Costs

Individuals or investors in extractive industries (mining or drilling natural resources) may take an immediate deduction for certain exploration and development costs. For a more

detailed description of this tax expenditure, see corporate excise item 2.309; the provisions for individual taxpayers are somewhat more liberal than those that apply to corporations.

Origin: IRC §§ 263(c), 616 and 617 in effect January 1, 1985

Estimate: Negligible

1.309 **Expensing Research and Experimental Expenditures in One Year**

Individuals or investors in a trade or business may take an immediate deduction for research and Experimental expenditures. For a more detailed description of this tax expenditure, see corporate excise item 2.308.

Origin: IRC § 174

Estimate: \$1.4

1.310 **Five-Year Amortization of Pollution Control Facilities**

Individuals or investors in a trade or business may elect to amortize the cost of a certified pollution control facility over a five-year period. For a more detailed description of this tax expenditure, see corporate excise item 2.311.

Origin: IRC § 169

Estimate: N.A.

1.311 **Seven-Year Amortization for Reforestation**

Individuals or investors in the forestry business may amortize the costs of reforestation over a seven-year period. For a more detailed description of this tax expenditure, see corporate excise item 2.313.

Origin: IRC § 194

Estimate: N.A.

1.312 **Expensing Certain Capital Outlays of Farmers**

Farmers may use certain favorable accounting rules. For instance, they may use the cash basis method of accounting and may deduct up to 50% of non-paid farming expenses as current expenses even though these expenditures are for inventories on hand at the end of the year. They also may deduct certain capital outlays, such as expenses for fertilizers and soil and water conservation if they are consistent with a federal- or state-approved plan. Generally, these special rules are not available to farming corporations and syndicates.

Origin: IRC §§ 175, 180 and 182 and Reg. §§ 1.61-4, 1.162-12 and 1.471-6

Estimate: \$0.3

1.400 DEDUCTIONS FROM ADJUSTED GROSS INCOME

1.401 Deduction for Employee Social Security and Railroad Retirement Payments

Taxes paid by employees to fund the Social Security and Railroad Retirement systems are deductible against "earned" income up to a maximum of \$2,000 per individual.

Comment: The estimate also covers item 1.402 below.

The estimate also covers item 1.402 below.

Origin: M.G.L. c. 62, § 3B(a)(3)

Estimate: \$296.7

1.402 Deduction for Employee Contributions to Public Pension Plans²

Employee contributions to federal and state contributory pension plans are deductible against "earned" income up to a maximum of \$2,000 per individual.

Origin: M.G.L. c. 62, § 3B(a)(4)

Estimate: Included in 1.401

1.403 Additional Exemption for the Elderly

A taxpayer age 65 or over is entitled to an additional exemption against "earned" income of \$700 (\$1,400 for a married couple filing jointly if both spouses are age 65 or over).

Origin: M.G.L. c. 62, §§ 3B(b)(1)(C) and (2)(C)

Estimate: \$29.4

1.404 Additional Exemption for the Blind

A blind taxpayer is allowed an additional exemption against "earned" income of \$2,200 (\$4,400 for a married couple filing jointly if both spouses are blind).

Origin: M.G.L. c. 62, §§ 3B(b)(1)(B) and (2)(B)

Estimate: \$1.2

1.405 Dependents Exemption Where the Child Earns Income³

Taxpayers are allowed an additional exemption of \$1,000 for a dependent child even when the child earns income against which a personal exemption can be taken.

Comment: The estimate cannot be separated from the figure for the dependents exemption in endnote 3.

The estimate cannot be separated from the figure for the dependents exemption in endnote 3.

Origin: IRC § 151(c) in effect January 1, 1988 and M.G.L. c. 62 § 3B(b)(3)

Estimate: N.A.

1.406 Deduction for Dependents Under 12

Individual taxpayers and married taxpayers filing jointly with one or more dependents under age 12, who do not claim the deduction for child care described in item 1.409 below, may claim this deduction. Filers with one dependent under 12 may deduct \$3,600, while filers with two or more dependents under 12 may deduct \$7,200.

Origin: M.G.L. c. 62, § 3B(a)(8)

Estimate: \$130.0

1.407 Personal Exemption for Students Age 19 or Over

A taxpayer may claim a dependent exemption of \$1,000 for a child who is a full-time student even if he or she is 19 or over.

Origin: IRC § 151(c) in effect January 1, 1988 and M.G.L. c. 62 § 3B(b)(3)

Estimate: \$8.7

1.408 Deduction for Adoption Fees

Adoption fees paid to a registered adoption agency are deductible against Part B income.

Origin: M.G.L. c. 62, § 3B(b)(5)

Estimate: \$0.4

1.409 Deduction for Business-Related Child Care Expenses

Taxpayers qualifying for the credit for employment-related childcare expenses in the Internal Revenue Code are allowed a deduction against "earned" income for the amount of the expenses that qualify for the credit. Beginning in tax year 2001, the cap on this deduction was increased, and the coverage expanded to include elderly and disabled dependents. The cap increased from \$2,400 to \$3,600 for filers with one dependent, and from \$2,400 to \$4,800 for filers with two or more dependents. Beginning in tax year 2002, the cap was further increased to \$4,800 for qualifying filers with one dependent and to \$9,600 for filers with two or more dependents.

Comment: For federal tax purposes, the requirement that employment-related child care expenses relate only to children under age 15 was further restricted to children under age 13. In addition, a federal change now requires a taxpayer to include employer-provided dependent care expenses when calculating the limitation amount of qualifying expenses.

For federal tax purposes, the requirement that employment-related child care expenses relate only to children under age 15 was further restricted to children under age 13. In addition, a federal change now requires a taxpayer to include employer-provided dependent care expenses when calculating the limitation amount of qualifying expenses.

Origin: IRC § 21, and M.G.L. c. 62, § 3B(a)(7)

Estimate: \$18.3

1.410 Exemption of Medical Expenses

Medical and dental expenses in excess of 7.5% of federal adjusted gross income are deductible against "earned" income for taxpayers who itemize deductions on their federal returns.

Origin: IRC § 213 and M.G.L. c. 62, § 3B(b)(4)

Estimate: \$111.9

1.411 Rent Deduction

Renters are able to deduct against Part B income one-half of the rent paid for a principal residence located in Massachusetts up to a maximum deduction of \$3,000 per year. This maximum was last raised in tax year 2001.

Origin: M.G.L. c. 62, § 3B(a)(9)

Estimate: \$128.8

1.412 Nontaxation of Charitable Purpose Income of Trustees, Executors or Administrators

The adjusted gross income of trustees, executors or administrators, which is currently payable to or irrevocably set aside for public charitable purposes is tax-exempt.

Origin: M.G.L. c. 62, §§ 3A(a)(2) and B(a)(2)

Estimate: N.A.

1.413 Exemption of Interest on Savings in Massachusetts Banks

Up to \$100 (\$200 on a joint return) of interest from savings deposits or savings accounts in Massachusetts banks is excluded from "earned" income.

Origin: M.G.L. c. 62, § 3B(a)(6)

Estimate: \$3.7

1.414 Tuition Deduction (Over 25% of Income)

A deduction is allowed for tuition payments paid, on behalf of a filer or their dependent, to a two-or four-year college leading to a degree or certificate. The deduction is equal to the amount by which the net tuition payments exceed 25% of the filer's Massachusetts AGI. See TIR 97-13 for more information.

Origin: M.G.L. c. 62, § 3B(a)(11),(12)

Estimate: \$54.2

1.415 Charitable Contributions Tax Deduction

For tax year 2001, a deduction was allowed for charitable contributions in determining Part B taxable income. The deduction amount was equal to the taxpayer's charitable contributions for the year, as defined under the Federal Internal Revenue Code and without regard to whether the taxpayer elected to itemize deductions on his or her federal income

tax return. Chapter 186 of the Acts of 2002 suspended this deduction, so no tax expenditure is recorded for the current fiscal year.

Origin: M.G.L. c. 62, §3B (a)(13)

Estimate: Not Active

1.418 Deduction for Costs Involved in Unlawful Discrimination Suits

Massachusetts adopts the federal deduction for attorney fees and court costs paid to recover a judgment or settlement for a claim of unlawful discrimination, up to the amount included in gross income for the tax year from such claim.

Origin: IRC §§ 62(a)(19) and 62(e)

Estimate: N.A.

1.419 Business Expenses of National Guard and Reserve Members

Massachusetts adopts the deduction for unreimbursed overnight travel, meals and lodging expenses of National Guard and Reserve Members who must travel more than 100 miles from home to perform services as a National Guard or reserve member.

Origin: IRC §§ 62(a)(2)(E) and 162(p)

Estimate: Negligible

1.420 Archer Medical Savings Accounts

Under the January 1, 1998 Code, Massachusetts allowed a deduction for an Archer Medical Savings Account (MSA) contribution only for individuals who were active MSA participants before January 1, 2001. As a result of recently enacted legislation that aligned the Massachusetts tax code with the Internal Revenue Code as of January 1, 2005, Massachusetts adopts the federal deduction for Archer MSA contributions made on or after January 1, 2005 for all federally qualified individuals.

Origin: IRC § 220

Estimate: Negligible

1.421 Deduction for Clean-Fuel Vehicles and Certain Refueling Property

A federal and Massachusetts deduction is allowed for a portion of the cost of qualifying motor vehicles that use clean-burning fuel. Under the January 1, 1998 Code, this deduction was due to expire for vehicles placed in service after December 31, 2004. As a result of recently enacted legislation that aligned the Massachusetts tax code with the Internal Revenue Code as of January 1, 2005, Massachusetts adopted the new federal provision allowing the deduction for vehicles placed in service on or before December 31, 2006.

Origin: IRC §§ 62(a)(14) and 179A

Estimate: Negligible

1.422 Health Savings Accounts

Massachusetts adopted the federal deduction allowed to individuals for contributions to a Health Savings Account, subject to federal limitations, which are adjusted annually for inflation. For calendar year 2013, the maximum deduction limit is \$3,250 for an individual plan and \$6,450 for a family plan. Filers age 55 or older may increase the maximum deduction by \$1,000.

Origin: IRC §§ 62(a)(19) and 223

Estimate: \$8.1

1.423 Commuter Deduction

(Note: item 1.423 was formerly the temporary Tuition and Fees Deduction)

For tax years beginning on or after January 1, 2006, individuals may deduct certain commuting costs paid in excess of \$150 for:

- Tolls paid through the Massachusetts FastLane account; and
- The cost of weekly or monthly passes for MBTA transit, bus, commuter rail, or commuter boat.

The total amount deducted may not exceed \$750 per individual. Amounts paid must be reduced by any amounts reimbursed or otherwise deductible.

Origin: M.G.L. Chapter 62, § 3 (B) (a) (15)

Estimate: \$8.5

1.424 Self-Employed Health Insurance Deduction

Massachusetts adopts the federal deduction allowed to self-employed individuals for premiums on health insurance. Insurance may be for the individual, spouse, or family member. The insurance must be established under the self-employed individual's business.

Origin: IRC § 162(l)

Estimate: \$48.0

1.425 Student Loan Interest Deduction (allowed Federally or by Massachusetts)

Massachusetts allows as an option the federal "interest on education loans" deduction. The federal deduction phases out based on modified AGI. As a result of the 2005 Code update, Massachusetts adopted the federal provision that temporarily repealed the 60 month limitation raised taxpayer income limitations through the end of 2010. Note that while the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and Jobs and Growth Tax Relief Reconciliation Act of 2003 (JEGTRRA) have been temporarily extended at the federal level, these increases still sunset in Massachusetts at the end of 2010.

Alternatively, Massachusetts allows a deduction of undergraduate student loan interest. Filers may only choose one of these deductions.

Origin: M.G.L. c. 62, § 2(d)(1) and I.R.C. §§ 62(a)(17), 221.

Estimate: \$38.7

1.426 Expenses of Human Organ Transplant

Massachusetts allows the expenses incurred in the donation of a human organ to be deducted from taxable income.

Origin: M.G.L. c. 62, § 3 (a) (16)

Estimate: \$0.1

1.500 PREFERENTIAL RATE OF TAXATION

1.501 Small Business Stock, Capital Gains Tax Rate

Gains derived from the sale of investments which meet certain requirements are taxed at a rate of 3% instead of regular Part B rate. In order to qualify for the 3% rate, investments must have been made within five years of the corporation's date of incorporation and must be in stock that generally satisfies the definition of "qualified small business stock" under I.R.C. § 1202 (c), other than the requirement that the stock be stock of a C corporation. In addition, the stock must be held for three years or more and the investments must be in a corporation which (a) is domiciled in Massachusetts, (b) is incorporated on or after January 1, 2011, (c) has less than \$50 million in assets at the time of investment, and (d) complies with certain of the "active business" requirements of I.R.C. § 1202 of the Internal Revenue.

Origin: An Act Relative to Economic Development Reorganization (St. 2010, c. 240), Section 111

Estimate: \$2.3

1.600 CREDITS AGAINST TAX

1.601 Renewable Energy Source Credit

Owners and tenants of residential property located within Massachusetts who are not dependents and who occupy the property as a principal residence are allowed a credit up to \$1,000, or an amount equal to 15% of the cost of a renewable energy source. Unused credits may be carried forward for three years. Credit is neither transferable nor refundable.

Origin: M.G.L. c. 62, § 6(d)

Estimate: \$1.7

1.602 Credit for Removal of Lead Paint

A tax credit is provided in the amount of the cost of removing or covering lead paint on each residential unit up to \$1,500. A seven-year carryover of any unused credit is permitted. Credit is neither transferable nor refundable.

Origin: M.G.L. c. 62, § 6(e)

Estimate: \$2.9

1.603 EDIP/Economic Development Incentive Program Credit

Under the provisions of the Economic Development Incentive Program (EDIP) established pursuant to M.G.L. Ch. 23A, the Economic Assistance Coordination Council (EACC) may authorize taxpayers participating in certified projects to claim tax credits. Businesses investing in qualified property in an Economic Opportunity Area are entitled to a tax credit against the cost of the property. The EDIP credit provisions have been expanded to include "certified job creation projects". To qualify for the credit, the property must be used exclusively in a certified project in an Economic Opportunity Area. To be certified, the Economic Assistance Coordinating Council must approve a project, subject to a cap; see item # 2.605 for more details. Credit is not transferable, but is refundable for specified project types.

Origin: M.G.L. c. 62, § 6(g)

Estimate: \$3.7

1.604 Credit for Employing Former Full-Employment Program Participants

Employers who continue to employ former participants of the S.110(1) full employment program in non-subsidized positions are eligible to receive a tax credit equal to \$100 per month for each month of non-subsidized employment, up to a maximum of \$1,200 per employee, per year.

Origin: St. 1995, c. 5, § 110(m)

Estimate: Not Active

1.605 Earned Income Credit

Effective January 1, 1997, taxpayers were allowed a refundable credit against Massachusetts tax equal to 10% of the amount of the earned income credit claimed on their federal individual income tax returns. Effective January 1, 2001, the allowed percentage was increased to 15%. Note that, since the state credit amount is based on the federal, and changes, temporary or permanent, to the calculation of the federal credit will be automatically reflected in credit claims made against state tax. Note that while credit is refundable, it is not transferable.

Origin: M.G.L. c. 62, § 6(h)

Estimate: \$136.3

1.606 Septic System Repair Credit

Taxpayers required to repair or replace a failed cesspool or septic system pursuant to the provisions of Title V, as promulgated by the Department of Environmental Protection in 1995, are allowed a credit equal to 40% of the design and construction costs incurred (less any subsidy or grant from the Commonwealth), up to a maximum of \$1,500 per tax year and \$6,000 in total. Unused credits may be carried forward for up to three years. Credit is neither transferable nor refundable.

Origin: M.G.L. c. 62, § 6(i)

Estimate: \$9.5

1.607 Low Income Housing Credit

The Low-Income Housing Credit is administered by the Massachusetts Department of Housing and Community Development (DHCD) for the purpose of promoting the construction or development of low income housing. The LIHC is not subject to the 50% limitation rule for corporate taxpayers. If the taxpayer disposes of the property generating the LIHC, a portion of the credit may be subject to recapture.

Under prior law, the Massachusetts low-income housing tax credits were available only to taxpayers who had been allocated federal low-income housing tax credits. Effective August 1, 2010, the Act allows the Department of Housing and Community Development to grant state low-income housing credits (within the annual cap) to otherwise eligible projects that do not receive a federal low-income housing credit. Note that the annual cap will temporarily increase from \$50 million per year to \$100 million per year for tax years 2013 and 2014.

The credits may be carried forward for up to 5 years; they may be transferred or sold to another taxpayer, but are not refundable. See also Corporate item 2.609.

Origin: M.G.L. c. 62, § 6I a

Estimate: \$1.0

1.608 Brownfields Credit

Taxpayers are allowed to take a credit for amounts expended to rehabilitate contaminated property owned or leased for business purposes and located within an economically distressed area. The eligibility period for the Brownfields Credit has been lengthened. Recent legislation extended the Brownfields credit to nonprofit organizations, extended the deadline for incurring eligible costs, and permitted the credit to be transferred, sold, or assigned. As a result of the recent legislation, the environmental response action commencement cut-off date has been extended to August 5, 2018, and the time for incurring eligible costs that qualify for the credit to January 1, 2019. See TIR 13-15 for more information.

The amount of the credit varies according to the extent of the environmental remedy. If the taxpayer's permanent solution or remedy operation status includes an activity and use limitation, then the amount of the credit is 25% of the net response and removal costs incurred by the taxpayer. However, if there is no activity and use limitation, then the amount of the credit is 50% of the net response and removal costs. Note that although recent legislation made these credits transferable to another taxpayer, they are not refundable. The credit may be carried forward for up to 5 years.

Origin: M.G.L. c. 62, §6 (j)

Estimate: \$4.8

1.609 Refundable State Tax Credit Against Property Taxes for Seniors ("Circuit Breaker")

Seniors are eligible for a tax credit to the extent that their property taxes - or 25% of rent -

exceed 10% of their income. Income limits and a cap on the maximum assessed value of the filer's primary residence apply. The maximum credit is also adjusted annually for inflation. The maximum base credit was \$385 for tax year (TY) 2001, \$790 for TY02, \$810 for TY03, \$820 for TY04, \$840 for TY05, \$870 for TY06, \$900 for TY07, \$930 for TY08, \$960 for TY09, \$970 for TY10, \$980 for TY11, \$1,000 for TY12 \$1,030 for TY13, \$1,050 for TY14, and \$1,070 for TY15.

Income limits and the maximum credit are adjusted for inflation over a 1999 base year; the assessed home valuation base year is 2004. See "Appendix A" for current year values. The credits may not be sold or transferred to another taxpayer, but are refundable.

Origin: M.G.L. c. 62, § 6 (k)

Estimate: \$77.6

1.610 Historic Buildings Rehabilitation Credit

To claim this credit, a historic rehabilitation project must be complete and have been certified by the Massachusetts Historical Commission, which determines the amount of qualifying expenditures. Filers may claim up to 20% of their qualified rehabilitation expenditures.

The expenditure for this item (combined with the Historic Rehabilitation Credit for corporate income tax filers, item 2.610) was originally capped at \$15 million per year, with a start date for the credit of January 1, 2005 and an end date of December 31, 2009. Chapter 123 of the Acts of 2006 extended the availability of the credit for an additional 2 years, to December 31, 2011. Again, Chapter 131 of the Acts of 2010 extended the availability of the credit for an additional 6 years to December 31, 2017, with an annual cap of \$50 million. Chapter 165 of the Acts of 2014, further extends this credit, including the \$50 million annual limit, for an additional five years to December 31, 2022.

Origin: M.G.L. c. 62, § 6J

Estimate: \$7.5

1.611 Film (or Motion Picture) Credit

See also Corporate item 2.614. Individual income tax filers engaged in the making of a motion picture are allowed two credits:

a) Payroll credit: This is a credit for the employment of persons within the Commonwealth in connection with the filming or production of 1 or more motion pictures in the Commonwealth within any consecutive 12 month period. The credit is equal to 25 percent of the total aggregate payroll paid by a motion picture production company that constitutes Massachusetts source income, when total production costs incurred in the Commonwealth equal or exceed \$50,000 during the taxable year. The term "total aggregate payroll" may not include the salary of any employee whose salary is equal to or greater than \$1,000,000.

b) Non-payroll production expense credit: Individual income tax filers are also allowed a credit equal to 25 percent of all motion picture related Massachusetts production expenses, not including the payroll expenses used to claim the aforementioned payroll credit. To be eligible for this credit, either Massachusetts motion picture production expenses must exceed 50 percent of the total production expenses for a motion picture or at least 50 percent of the total principal photography days of the film take place in the Commonwealth.

These tax credits are refundable at 90% of the approved credit amounts, or the amount of the tax credit that exceeds the tax due for a taxable year may be carried forward by the taxpayer to any of the 5 subsequent taxable years. Additionally, all or any portion of tax credits issued may be transferred, sold or assigned to other taxpayers with tax liabilities under chapter 62 (the individual income tax) or chapter 63 (the corporate or other business excise taxes). For applications submitted prior to January 1, 2007, film tax credits were capped at \$7,000,000 for any one motion picture production; for applications submitted on or after January 1, 2007, there is no cap. Also, the sunset date for the film incentives statute has been extended from January 1, 2013 to January 1, 2023. See TIR 07-15 for more information.

Note that these credits are transferable, or refundable at 90% of face value.

Origin: M.G.L. c. 62, § 6 (l);

Estimate: \$2.1

1.613 Medical Device User Fee Credit

Medical device companies that develop or manufacture medical devices in Massachusetts can claim a credit equal to 100% of the user fees paid by them when submitting certain medical device applications and supplements to the United States Food and Drug Administration. The credit is also transferable. For the personal income tax, the credit applies to any qualifying entity organized as a sole proprietorship, partnership, limited liability company, corporate trust or other business where the income is taxed directly. Note that although these credits are transferable to another taxpayer, they are not refundable.

Origin: M.G.L. c. 62, § 6 1/2, Ch. 145 of the Acts of 2006.

Estimate: Negligible

1.614 Dairy Farmers Credit

A taxpayer who holds a certificate of registration as a dairy farmer pursuant to section 16A of chapter 94 may be allowed a refundable income tax credit based on the amount of milk produced and sold. The total cumulative value of the credits authorized pursuant to this section combined with section 38Z of chapter 63 shall not exceed \$4,000,000 annually. See corporate item 2.618 for more details. These credits may not be sold or transferred to another taxpayer, but are refundable at 100% of face value.

Origin: M.G.L. c. 62, § 6 (o)

Estimate: \$3.3

1.615 Conservation Land Credit

Filers who donate land for conservation in perpetuity for the use of all citizens of the Commonwealth can receive a credit of up to \$50,000. Approval of the donation is required from the Secretary of the Office of Energy & Environment Affairs.

The credits may not be sold or transferred to another taxpayer, but are refundable. The total credits that may be approved are capped at \$2.0 million annually.

Origin: M.G.L. c. 62, § 6 (p), Ch. 509 Acts of 2008 § 1-4.

Estimate: \$2.0

1.616 Employer Wellness Program Tax Credit

The 2012 Health Care Act establishes an Employer Wellness Program Tax Credit that is effective for tax years beginning on or after January 1, 2013 and is set to expire on December 31, 2017. The Employer Wellness Program Tax Credit was created to provide incentives for business to recognize the benefits of wellness programs with the goal of providing smaller businesses with an expanded opportunity to implement these programs. The credit is available to both chapter 62 and chapter 63 taxpayers (personal income taxpayers and corporate & business excise taxpayers).

The Department of Public Health will administer the credit program by: 1) determining standards for an Employer Wellness Program that will qualify for the credit; 2) approving a dollar amount of credit for a qualifying taxpayer and issue a certificate to be filed with the appropriate tax return; 3) by developing regulations and procedures with the Department of Revenue to implement the credit program. A business will apply to the Department of Public Health describing the proposed wellness program to be implemented by the business and providing an estimated budget and applicable taxpayer identification number. The credit is set at 25 percent of the costs associated with implementing a "certified wellness program." The maximum amount of Employer Wellness Program Credits available to a taxpayer is \$10,000 in any tax year. The total amount of Employer Wellness Program Credits authorized by the Department of Public Health is subject to a \$15,000,000 annual cap starting calendar year 2013. The Employer Wellness Program Tax Credit is non-refundable and non-transferrable. However, the portion of the Employer Wellness Program Tax Credit that exceeds the tax for the taxable year may be carried forward and applied against such taxpayer's tax liability in any of the succeeding 5 taxable years.

Origin: St. 2012, c. 224, §§ 41, 41A, 56, 56A, 238, 239, 297, and 298. M.G.L. c. 62, § 6N; M.G.L. c. 63, § 38FF.

Estimate: \$7.5

1.617 Community Investment Tax Credit

The 2012 Jobs Act provides a Community Investment Tax Credit that is effective January 1, 2014 and is set to expire on December 31, 2019. It was created to enable local residents and stakeholders to work with and through community development corporations to partner with nonprofit, public and private entities to improve economic opportunities for low and moderate income households and other residents in urban, rural and suburban communities across the commonwealth. The credit is available to both chapter 62 and chapter 63 taxpayers (personal income taxpayers and corporate & business excise taxpayers).

The Department of Housing and Community Development will administer the credit program by: 1) issuing a certification to a taxpayer after the taxpayer makes a qualified investment; 2) authorizing a dollar amount of credit for a qualified investment; 3) developing regulations and procedures with the Department of Revenue to implement the Community Investment Credit.

The certification will be acceptable as proof that the expenditures related to such investment constitute qualified investments for purposes of the community investment credit. The Community Investment Credit is set at 50 percent of the total qualified investments made by a taxpayer in a "community partner," i.e., a "community development

corporation" or a "community support organization," selected by the Department of Housing and Community Development through a competitive process. A qualified investment must be in the form of a cash contribution of at least \$1,000. A taxpayer may invest in more than one community partner, but may not claim more than \$1,000,000 of credits in any single taxable year. A taxpayer must claim the credit in the taxable year in which a qualified investment is made. The total amount of Community Investment Credits is subject to a \$3,000,000 cap in 2014, and an annual cap of \$6,000,000 in 2015 to 2019, inclusive. This credit is non-refundable, but it is transferrable and it could be carried over up to five years.

Origin: St. 2012, c. 238, §§ 29, 30, 35, 36; M.G.L. c. 62, § 6M; M.G.L. c. 63, § 38EE

Estimate: \$3.0

1.618 Farming and Fisheries Income Tax Credit

Personal income taxpayers who are primarily engaged in agriculture, farming or commercial fishing qualify for an investment credit, similar to that available to manufacturing, R&D corporations and corporations primarily engaged in agriculture or commercial fishing. The amount of the credit is 3% of the cost or other basis for federal income tax purposes of qualifying property acquired, constructed or erected during the tax year. Qualifying property is defined as tangible personal property and other tangible property including buildings and structural components thereof which are located in MA, used solely in farming, agriculture or fishing, and are depreciable with a useful life of at least 4 years. The same credit is allowed to lessees, calculated as follows: 3% of a lessor's adjusted basis in qualifying property for federal income tax purposes at the beginning of the lease term, multiplied by a fraction, the numerator of which is the number of days of the tax year during which the lessee leases the qualifying property and the denominator of which is the number of days in the useful life of the property. Where the lessee is eligible for the credit, the lessor is generally not eligible, with the exception of "equine-based businesses where care and boarding of horses is a function of the agricultural activity". There is also a recapture provision, i.e., if the property on which a credit is taken is disposed of or ceases to be in qualified use prior to the end of its useful life, the difference between the credit taken and allowed for actual use must be added back as additional taxes due in the year of disposition, unless the property has been in qualified use for more than 12 years. This credit is effective for tax years beginning on or after January 1, 2015.

Origin: Section 50 of St. 2014, c. 287, establishing M.G.L. c. 62, § 6 (s).

Estimate: \$0.9

| KEY | ORIGIN |
|-----------------|--|
| IRC | Federal Internal Revenue Code (26 U.S.C.) |
| U.S.C | United States Code |
| M.G.L. | Massachusetts General Laws |
| Rev. Rul.; C.B. | Revenue Ruling; Cumulative Bulletin of the U.S. Treasury |
| ESTIMATES | All estimates are in \$ millions. |

¹ 1 This item and others citing this endnote cover employee fringe benefits. We accept as standard the following treatment of these benefits: the expense incurred by the employer in providing the benefit is properly deductible as a business expense and the benefit is taxed as compensation to the employee

as if the employee had received taxable compensation and then used it to purchase the benefit. Of course, there are problems with this analysis. In some cases, the "benefit" is more a condition of employment than a true benefit. For example, a teacher required to have lunch in the school cafeteria may prefer to eat elsewhere even if the school lunch is free. On the other hand, in many cases the provision of tax-free employee benefits is clearly a substitution for taxable compensation.

² 2 This item and others citing this endnote cover contributory pension plans. The standard tax treatment of these plans is as follows:

| Component | Standard Treatment |
|-----------------------------------|--|
| Contributions: | Made out of income that is currently taxed to employees. |
| Investment Income: | Taxed to the employee as "earned" income. |
| Distributions from Pension Funds: | Tax-free to the extent they are made out of dollars previously taxed to the employees as contributions or investment income. |

The non-standard treatment of contributions, investment income, or distributions as described in items 1.006, 1.101, 1.104, and 1.402, results in either nontaxation or deferrals of tax.

³ 3 FY16 estimates for the basic personal exemptions and the no-tax status discussed in the introduction to the personal income tax are (in millions of dollars):

Personal exemption for single taxpayers: \$321
Personal exemption for married couples: \$562
Personal exemption for married taxpayers filing separately: \$15
Dependents exemption: \$89
Personal exemption for heads of households: \$103
Limited income credits: \$12
No tax status: \$15

Introduction - Corporate Excise Tax

Beginning in Fiscal Year 2013, the corporate section of the Tax Expenditure Budget includes other business excises along with the corporate excise. These additional business excise taxes are the financial institution excise, the public utility excise (which was repealed effective January 1, 2014), the excises on insurance companies, and the excise on security corporations. The financial institution excise and the public utility excise are structured similarly to the corporate excise. They begin with federal net income with certain Massachusetts modifications, proceed to additional Massachusetts deductions, apply the appropriate apportionment percentage, apply the appropriate tax rate to compute the excise due before credits and apply credits to reach the final excise due. The revenue estimates for the items in the list will now reflect their use by financial institutions and public utilities. Note that most of the expenditure items are unavailable to insurance companies as these companies are not taxed on net income. However, insurance companies can apply certain credits to reduce their excises. Credits available to insurance companies are so indicated within the item descriptions and the revenue estimates for these credits will reflect their use.

In Fiscal Year 2014, revenues from the corporate excise and the other business excises mentioned above represented 10.8% of total Department of Revenue tax collections. Together these taxes ranked third in Fiscal Year 2014 in terms of total taxes collected, after the individual income tax and the sales and use tax.

Corporate Excise: Short History and Basic Structure

The corporate excise was enacted in 1919, replacing a corporate franchise tax, which was levied on the value of capital stock. Initially, the corporate excise was imposed on corporate excess and on net income.

In 1962, the corporate excess measure was repealed. The corporate excise tax is now levied on tangible property or net worth (depending on the mix of property held by the corporation) and on net income.

Tax Base:

Most business corporations are subject to tax under the corporate excise which has three components: an income measure, a non-income measure, and a minimum excise.

The income measure of the tax is based on net income for federal tax purposes with certain additions, such as interest earned on state obligations, and certain deductions, most of which are allowable under the provisions of the Internal Revenue Code. Many of the deductions are considered to be part of the basic structure. For example, in providing for depreciation deductions, the basic structure would allow the cost of property to be written-off evenly over its useful life (so-called "straight-line depreciation"). However, rules that allow accelerated depreciation deductions are listed as tax expenditures.

Under the non-income measure, corporations with qualifying tangible assets in Massachusetts that equal or exceed 10% of their qualifying total assets in Massachusetts (apportioned according to their income apportionment percentages) are taxed on the values of their tangible properties. Other corporations are taxed on a net worth basis.

The minimum excise is \$456.

Taxable Unit: A corporation is a taxpayer separate and distinct from its shareholders.

Rate Structure: Since January 2010, the rates have been scheduled to decline (see Appendix A for further details). However, the minimum excise remains unchanged at \$456. The current (TY2014) excise rate on C-corporations is 8.00% of net income apportioned to Massachusetts, and \$2.60 per \$1,000 of the value of Massachusetts tangible property (as determined to be taxable under § 30(7)) or net worth allocable to Massachusetts (as determined to be taxable under § 30(8) - (9)). The excise rate on S-corporations is 2.80% for companies with total receipts greater than \$9 million, and 1.87% for companies with total receipts between \$6 million and \$9 million. The tax rate on tangible property or net worth is the same as for C-corporations. No further decline of tax rate is scheduled. However, tax rates for S-corporations are scheduled to increase slightly since these rates are linked to Part B personal income tax rate, which decreased from 5.20% to 5.15% effective January 1, 2015. As a result, effective January 1, 2015, the excise rate on S-corporations slightly increased to 2.85% for companies with total receipts greater than \$9 million, and 1.90% for companies with total receipts between \$6 million and \$9 million. It is assumed that Part B personal income tax rate will further decrease to 5.10%, and tax rates for S-corporations will increase accordingly (from 2.85% to 2.90% for companies with total receipts greater than \$9 million, and from 1.90% to 1.93% for companies with total receipts between \$6 million and \$9 million.) effective January 1, 2016.

Estimation of corporate tax expenditure items takes into account these tax rate changes.

Taxable Period and Net Operating Loss Carry-forward: The taxable periods for corporations are diverse and can be chosen by each tax filer. Estimated payments are made every three months during the taxable period. Net operating loss (NOL) carry-forwards are allowed for future deductions. Before January 2010, qualifying losses could be carried forward up to five years. However, there was a statutory expansion of the general NOL carry-forward period from 5 to 20 years for business corporations. Refer to Appendix A for details.

Interstate and International Aspects: All domestic and foreign corporations with nexus in Massachusetts are subject to the corporate excise. Corporations are required to apportion their net incomes if they have incomes from business activity that is taxable in another jurisdiction using a formula based on the proportions of corporate real and tangible property, payroll, and sales that are located in Massachusetts. Under certain circumstances, taxpayers may petition for, or the Commissioner may impose, alternative methods of accounting to reflect more fairly a taxpayer's income from business operations in Massachusetts.

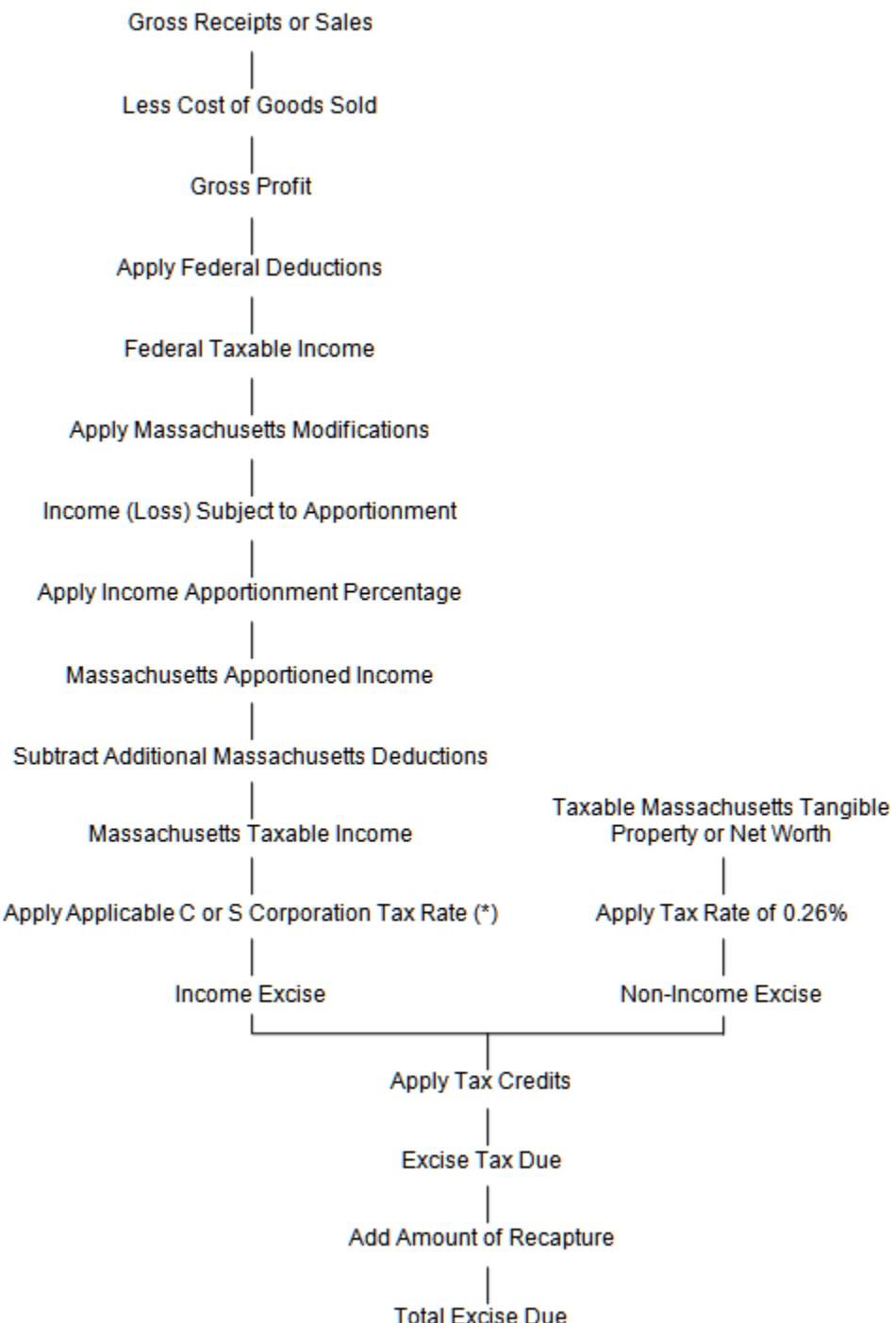
Combined Reporting: Since January 1, 2009, Massachusetts has required certain businesses engaged in a unitary business to calculate their income on a combined basis. A corporation is subject to this requirement if it is subject to a tax on its income under Massachusetts General Laws (M.G.L.) c. 63, §2, §2B, §32D, §39 or §52A and it is engaged in a unitary business with one or more other corporations under common control, whether or not the other corporations are taxable in Massachusetts. Those certain businesses can be general corporations, financial institutions, or public utilities. Note that combined reporting does not apply to the non-income measure of corporate excise.

The Other Business Excises

The other business excises possess some different features from the corporate excise. First, many of the financial institutions and public utilities still do not qualify for combined reporting, and no insurance companies are subject to combined reporting. Second, these businesses are not allowed to take net operating loss deductions. Third, financial institutions and public utility companies weigh the three apportionment factors (sales, payroll, property) equally. Fourth, the main tax base of insurance companies is the insurance premiums those companies have charged. Fifth, some credits such as the investment tax credit are not applicable to these businesses. There are some additional differences. For further details, refer to the applicable tax return forms. The basic structures of the excises for these businesses are described in the diagrams that follow. Please note that, prior to January 1, 2014, public

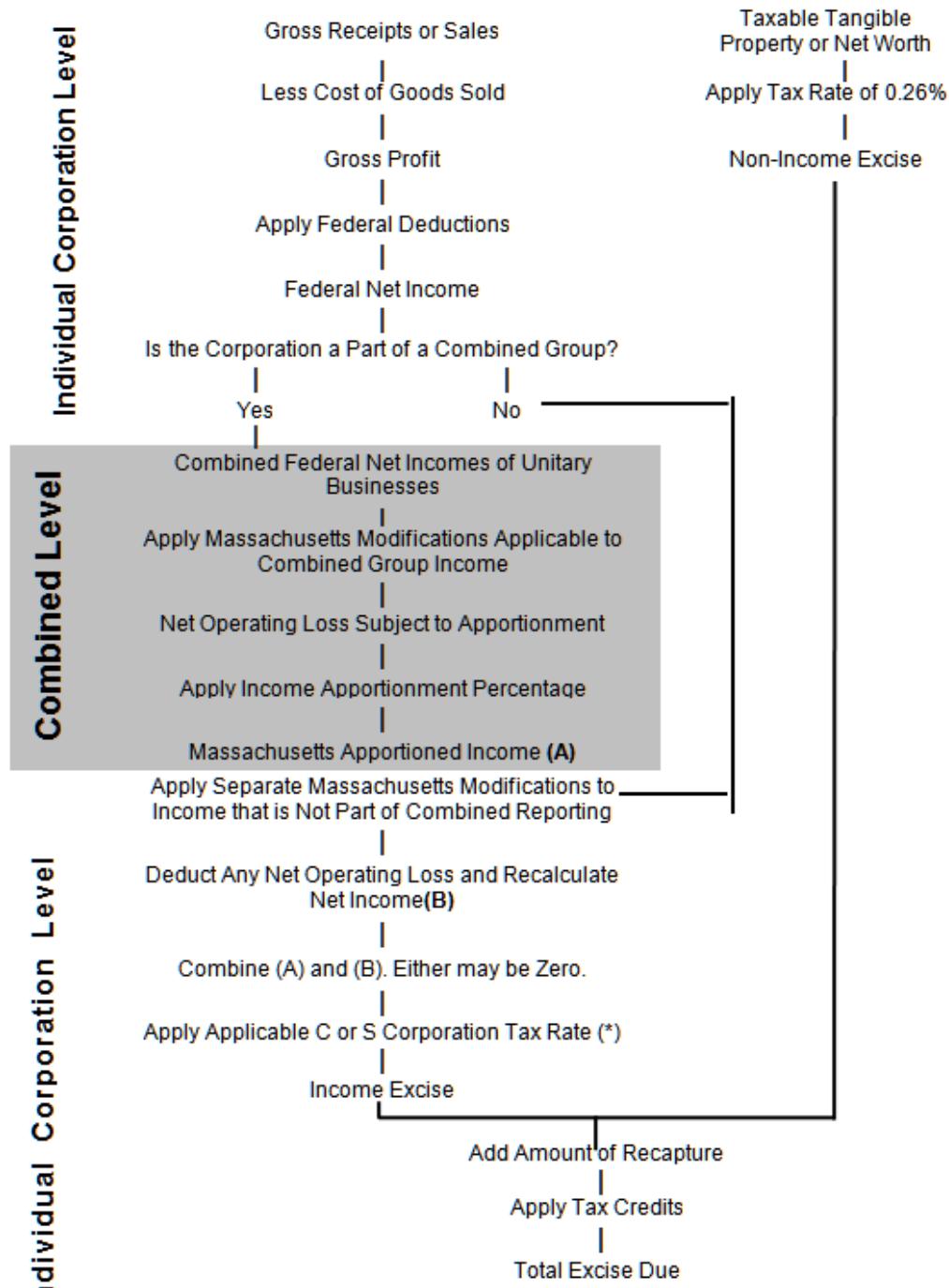
utility corporations were subject to an excise tax of 6.5% on net income. Legislation enacted in 2013 repealed the separate excise tax for utility corporations, which are now subject to the corporate excise imposed on business corporations.

Computation of Massachusetts Corporate Excise under Non-Combined Reporting

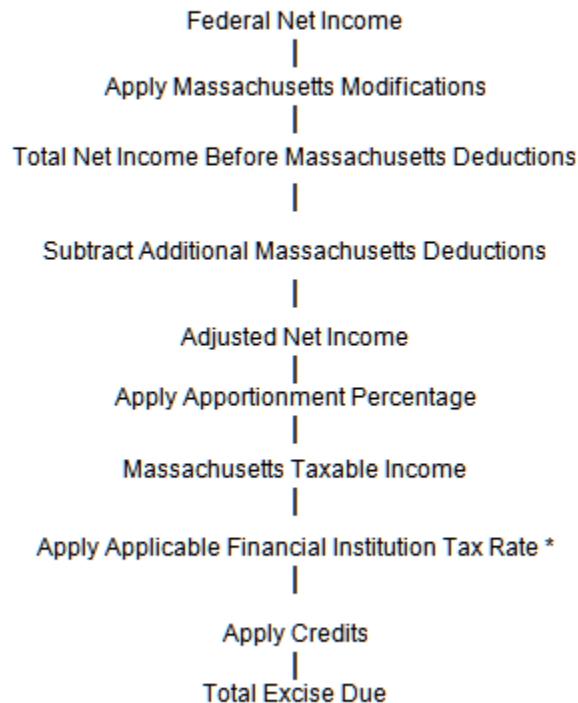


* See Appendix A for Further Details,

Computation of Massachusetts Corporate Excise under Combined Reporting



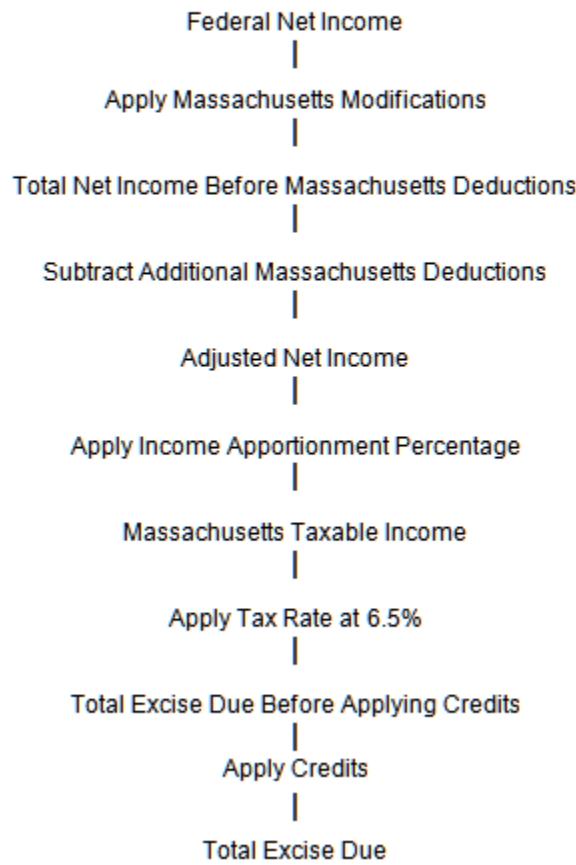
(*) See Appendix A for further details. Except for non-income excise, this diagram applies to all combined filers.

Computation of the Financial Institution Excise (Non-Combined Reporting)**Financial Institution Excise**

* See Appendix A for Details

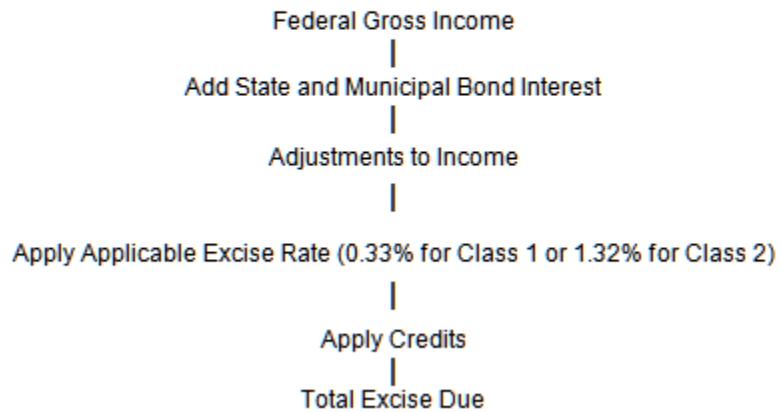
**Computation of Massachusetts Public Utilities Organization Excises
(Non-Combined Reporting)**

Public Utility Company Excise



Computation of the Security Corporation Excise

Security Corporation Excise



Summary of 2014 Tax Forms for Insurance Companies

| Tax Form | Type of Company | Foreign or Domestic | Base of Tax | Tax Rate | Retaliatory Tax Provision |
|----------|---|----------------------|---|--|---------------------------|
| 63-20P | Life Insurance | Domestic | Taxable life, accident and health insurance premiums, net value of policies | 2% on life and acc./health ins. premiums | N/A |
| | Life Insurance | Foreign | Taxable life insurance premiums attributable to Massachusetts, accident and health insurance premiums | 2% on all premiums | Yes |
| 63-23P | Insurance Companies, except Life Insurance or Ocean Marine | Domestic | Taxable (non-life) insurance premiums and gross investment income | 2.28% on premiums; then: 1%, 0.8%, 0.6%, 0.4%, 0.2% or 0.0% on investment income | N/A |
| | Insurance Companies, except Life Insurance or Ocean Marine | Foreign | Taxable premiums for insurance of property or interests attributable to Massachusetts | 2.28% | Yes |
| | Preferred Providers (Accident and Health Insurers, Nonprofit Hospitals, HMO's, and other nonprofit medical, optometric or dental companies) | Domestic and Foreign | Gross premiums for coverage of persons who reside in Massachusetts | 2.28% | N/A |

Types of Tax Expenditures

As with the personal income tax, the basic structure of the corporate excise tax is subject to several different types of modifications that can produce tax expenditures.

Exclusions from Gross Income: Gross income is the starting point in the calculation of the income component of the corporate excise. In the absence of tax expenditures, it would include all income received from all sources. Items of income that are excluded from gross income escape taxation permanently.

Deferrals of Gross Income: Where an item of income is not included in gross income in the year when it is actually received, but is instead included in a later year, the result is a tax expenditure in the form of an interest-free loan from the state to the taxpayer in the amount of the tax payment that is postponed.

Deductions from Gross Income: Certain amounts are subtracted from gross income to arrive at taxable income. Many of these deducted amounts reflect the costs of producing income (business expenses) and are not included in the corporate income measure of excise; such deductions are not tax expenditures. Other deductions, which do not reflect business expenses, but permit income to escape taxation permanently, do constitute tax expenditures.

Accelerated Deductions from Gross Income: In a number of cases, corporations are allowed to deduct business expenses from gross income at a time earlier than such expenses would ordinarily be recognized under accepted accounting principles. The total amount of the permissible deduction is not increased but it can be utilized more quickly to reduce taxable income. The result is to defer taxes, thus in effect occasioning an interest-free loan from the state to the taxpayer.

Adjustments to Apportionment Formula: In the case of a business that earns income both inside and outside the Commonwealth, an apportionment formula is used to determine what portion of the total business income to allocate to Massachusetts for the calculation of corporate excise. When the standard formula is adjusted to reduce the apportionment ratios for certain businesses, tax expenditures result. The practical effect is to exclude certain portions of those business incomes from taxation.

Exclusions from Property Component: In addition to the excise based on income, corporations pay the excise tax based on the value of their property in the state. To the extent that certain classes of property are not included in the excise's property measure, tax expenditures result.

Credits against Tax: After a corporation has computed its basic tax liability, it may subtract certain credit amounts in determining the actual amount of taxes due. It is important to note that, whereas one-dollar exclusion or deduction results in tax savings of only a few cents (one dollar times the applicable tax rate), one-dollar credit generally results in one-dollar tax saving.

Entity Exempt from Taxation: In some cases, a business or other entity may be completely exempt from taxation. To the extent businesses or investment incomes go untaxed, tax expenditures result.

List of Corporate and Other Business Excise Tax Exemptions

List of Corporate and Other Business Excise Expenditures

2.000 EXCLUSIONS FROM GROSS INCOME

2.001 Small Business Corporations

In general, corporations organized under, or subject to, Chapters 156, 156A, 156B, 156C, 156D or 180 of Massachusetts General Laws (M.G.L.) or that have privileges, powers, rights or immunities not possessed by individuals or partnerships are subject to corporate excise. Certain corporations with no more than 100 shareholders may elect to be taxed, for both federal and state tax purposes, as "S corporations."

There are two categories of income that are taxable to an S corporation at the entity level:

1) Income that is taxable to the S corporation at the entity level for federal purposes.

Generally, S corporations are not subject to an entity-level tax for federal purposes, but some categories of income are taxable. Those amounts are taxable to S corporations in Massachusetts at the regular corporate / financial institution rates; 2) Other income to the corporation is subject to the reduced corporate rates that apply only to S corporations.

More details about the tax on the second category of income are following. The earnings of S corporations with total receipts of less than \$6 million are not generally subject to taxation at the corporate level. As of 2015, S corporations with total receipts of \$6 million or more are subject to a corporate excise: 1.90%(*) for non-financial institutions and 2.57%(*) for financial institutions if receipts are \$6 million or more but less than \$9 million, and 2.85%(*) for non-financial institutions and 3.85%(*) for financial institutions if receipts are \$9 million or more. In addition, S corporation net earnings (and losses) are attributed directly to shareholders (whether or not they are distributed as dividends) and are taxed at the individual shareholder level, generally at the applicable personal income tax rate.

The difference between the manner in which income is taxed to an ordinary business corporation (including its shareholders) and an S corporation and its shareholders constitutes a tax expenditure. Massachusetts first adopted this treatment of corporations in 1986.

(*) See Appendix A for further details on corporate excise rate change.

Origin: IRC, §§ 1361-1363; M.G.L. c. 62, § 17A; M.G.L. c. 63, §§ 23, 32D

Estimate: \$100.3

2.002 Exemption of Income from the Sale, Lease or Transfer of Certain Patents

Income from the sale, lease or transfer of U.S. patents approved by the Massachusetts Department of Energy Resources for energy conservation, and royalties and income from the sale, lease or other transfer of property subject to such patents are excluded from gross income for a period of 5 years.

Origin: M.G.L. c. 63, § 30.3

Estimate: \$0.0

2.100 DEFERRALS OF GROSS INCOME

2.101 Deferral of Tax on Certain Shipping Companies

Certain companies with merchant marine capital construction funds receive up to a 25-year deferral of tax on that portion of their net income, which is set aside for construction, modernization, and major repair of ships.

Origin: IRC, § 7518

Estimate: \$0.8

2.200 DEDUCTIONS FROM GROSS INCOME

2.201 Charitable Contributions and Gifts Deduction

In computing net income, corporations may deduct charitable donations up to 10% of taxable incomes computed without the deductions. There is a carryover of excess contributions available for 5 succeeding taxable years.

Origin: IRC, § 170 (b)(2)(A), (d)(2)(A)

Estimate: \$25.4

2.203 Net Operating Loss (NOL) Carry-Forward

There has been a statutory expansion of the general NOL carry-forward period from 5 to 20 years for business corporations, for taxable years beginning on or after January 1, 2010. There has also been a change to the calculation of an NOL carry-forward for tax years beginning on or after January 1, 2010; all carry-forward losses of eligible business corporations are to be carried forward on a post-apportioned basis, after applying the apportionment percentages of the corporations for the taxable year in which the losses are sustained. For further discussion, see TIR 10-15.

Origin: IRC, § 172; M.G.L. c. 63, § 30.5

Estimate: \$173.2

2.204 Excess Natural Resource Depletion Allowance

Taxpayers in extractive industries (mining or drilling for natural resources) may deduct a percentage of gross mining income as a depletion allowance ("percentage depletion") even if the cost basis of the property has been reduced to zero. The deduction may not exceed 50% (in some cases, 65%) of net income from the property. In the case of oil and gas, percentage depletion is available only to domestic oil and gas sold by "independent producers" (nonintegrated companies). The excess of the deduction, which is available using the percentage of gross income method of depletion over a depletion deduction based on cost, is a tax expenditure.

Origin: IRC, §§ 613, 613A; M.G.L. c. 63, § 30.3

Estimate: \$0.9

2.205 Deduction for Certain Dividends of Cooperatives

Farmers' cooperatives and certain corporations acting as cooperatives may deduct patronage dividends and other amounts from gross incomes. Cooperatives meeting certain requirements may deduct dividends on capital stocks and certain payments to patrons such as investment incomes. Under generally accepted rules for taxing corporations, the corporations cannot deduct dividends paid to shareholders.

Origin: IRC, §§ 1381-1383

Estimate: N.A.

2.206 Economic Opportunity Areas; Tax Deduction for Renovation of Abandoned Buildings

Businesses renovating eligible buildings in Economic Opportunity Areas may deduct 10% of the costs of renovation from gross incomes. This deduction may be in addition to any other deduction for which the cost of renovation may qualify. To be eligible for this deduction, renovation costs must be related to buildings designated as abandoned by the Economic Assistance Coordinating Council.

Origin: M.G.L. c. 63, §38O

Estimate: Negligible

2.300 ACCELERATED DEDUCTIONS FROM GROSS INCOME

2.301 Modified Accelerated Cost Recovery System on Rental Housing

Landlords and investors in rental housing may use accelerated methods of depreciation for new and used rental housing. Straight-line depreciation over the property's expected useful life is the generally accepted method for recovering cost, which is close to economic depreciation. However, through the past decades, systems which adopt accelerated depreciation methods have been introduced. The current system is MACRS (Modified Accelerated Cost Recovery System) which was enacted in 1986. This system further accelerated the rate of recovery of depreciation than under ACRS (Accelerated Cost Recovery System) which was enacted in 1981. Differences between MACRS and ACRS are 1) deductions from the 150% declining balance method to 200-percent declining balance; 2) certain assets were reclassified and the number of asset classes (80) was increased; and 3) the recovery period for residential rental property was extended to 27.5 years and for nonresidential real property to 31.5 years. For details, refer to the document, Background and Present Law Relating to Cost Recovery and Domestic Production Activities, which was published by the Joint Committee on Taxation in their homepage on March 6th, 2012.

The excess of allowable depreciation over economic depreciation constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 168

Estimate: \$4.5

2.303 Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly

Taxpayers may elect to deduct up to \$15,000 of the costs of removing architectural or

transportation barriers to the handicapped in the year these costs are incurred. The immediate deduction of these expenditures, which would otherwise have to be capitalized and depreciated over a longer period, constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 190

Estimate: \$0.4

2.304 Election to Deduct and Amortize Business Start-up Costs

Taxpayers who pay or incur business start-up costs and who subsequently enter the trade or business can elect to expense up to \$5,000 of the costs. The \$5,000 deduction amount is reduced dollar for dollar when the start-up expenses exceed \$50,000. The balance of start-up expenses (if any) is amortized over a period of 180 months, starting with the month in which the business begins. The election must be made no later than the date (including extensions) for filing the return for the tax year in which the business begins or is acquired. A taxpayer is deemed to have made an election to deduct and amortize start-up expenses for the tax year in which the active trade or business to which the expenses relate begins. A taxpayer who does not make the election must capitalize the expenses.

Origin: IRC, § 195

Estimate: \$0.5

2.305 Modified Accelerated Cost Recovery System for Equipment

For depreciable tangible personal property placed in service after 1980, capital costs may be recovered using the Accelerated Cost Recovery System (ACRS), which applies accelerated methods of depreciation over set recovery periods. For property placed in service after 1987, Massachusetts has adopted the Modified Accelerated Cost Recovery System (MACRS), which generally uses double declining balance depreciation over specified periods that are substantially shorter than actual useful lives (200% declining balance for 3-, 5-, 7- and 10-year recovery property and 150% declining balance for 15- and 20-year property). The excess of accelerated depreciation over economic depreciation constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

For the past decade, the federal government has allowed "bonus depreciation" which further accelerates depreciation for assets placed in service in certain years. However, Massachusetts is decoupled from it.

Origin: IRC, § 168

Estimate: \$226.4

2.306 Deduction for Excess First-Year Depreciation

Taxpayers may elect to expense certain business assets purchased during the taxable year. American Taxpayer Relief Act of 2012 (enacted January 1, 2013) increased the benefits, making changes to IRC sec. 179. For tax year 2012, Massachusetts adopts the increased federal amounts provided by IRC sec. 179. Hence, the total deduction cannot exceed \$500,000; for taxpayers whose investment in eligible assets exceeds \$2,000,000 in the year, the \$500,000 ceiling is reduced by \$1 for each dollar of investment above \$2,000,000. Any remaining cost may be depreciated according to MACRS as described in

item 2.305. The immediate deduction constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 179

Estimate: \$6.8

2.307 Modified Accelerated Depreciation on Buildings (other than Rental Housing)

Construction may be depreciated under methods which produce faster depreciation than economic depreciation. The precise rules have been changed repeatedly in recent years by revisions of the federal tax code. For structures (other than housing) placed in service after 1986, federal law requires straight-line depreciation over a 31.5 year life. The excess of accelerated depreciation over economic depreciation is a tax expenditure. For a more detailed description of accelerated depreciation, see the description for item 2.301.

Origin: IRC, § 168

Estimate: \$1.2

2.308 Expensing Research and Development Expenditures in One Year

Taxpayers may elect to treat research or experimental expenditures incurred in connection with a trade or business as immediately deductible expenses. Under generally accepted accounting principles, at least some of these costs would otherwise be treated as capital expenditures and depreciated or amortized over a period of years. Their immediate deduction constitutes a tax expenditure, resulting in a deferral of tax or an interest-free loan.

Origin: IRC, § 174

Estimate: \$127.1

2.309 Expensing Exploration and Development Costs

Certain capital costs incurred in bringing a known mineral deposit into production are deductible in the year incurred. A portion of domestic mining exploration costs can also be expensed, although they will be recaptured if the mine reaches the production stage. Certain intangible drilling and development costs of domestic oil, gas, and geothermal wells are deductible when made, but to a certain extent may be recaptured upon disposition of oil, gas, or geothermal property to which they are properly chargeable. The immediate expensing of these costs, which would otherwise be capitalized and recovered through depreciation or through depletion as the natural resource is removed from the ground, results in a deferral of tax or an interest-free loan.

Origin: IRC, §§ 193, 263(c), 616, 617; M.G.L. c. 63, § 30.4.

Estimate: \$0.5

2.311 Five-Year Amortization of Pollution Control Facilities

Taxpayers may elect to amortize the cost of a certified pollution control facility over a five-year period, allowing for accelerated recovery of these costs. Accelerated recovery is only available for pollution control facilities subsequently added to plants that were in operation

before 1976. The excess of accelerated recovery over depreciation deductions otherwise allowable results in a deferral of tax or an interest-free loan.

Origin: IRC, § 169

Estimate: \$1.2

2.312 **Expensing of Alternative Energy Units**

In determining net income, a corporation may elect to take an immediate deduction for expenditures made for certain solar or wind powered systems or units located in Massachusetts and used exclusively in the business, in lieu of all other deductions and credits including the deduction for depreciation. Without this provision, such expenditures would have to be capitalized and depreciated. The immediate deduction results in a deferral of tax or an interest-free loan.

Origin: M.G.L. c. 63, § 38H

Estimate: Not Active

2.313 **Seven-Year Amortization for Reforestation**

Taxpayers may elect to amortize reforestation costs for qualified timber property over a seven-year period. In the absence of this special provision, these costs would be capitalized and depreciated over a longer period or recovered when the timber is sold. The accelerated cost recovery results in a deferral of tax or an interest-free loan.

Origin: IRC, § 194

Estimate: \$0.2

2.400 ADJUSTMENTS TO APPORTIONMENT FORMULA

2.401 **Unequal Weighting of Sales, Payroll, and Property in the Apportionment Formula**

Corporations with a presence in Massachusetts and other states allocate incomes to the Commonwealth using a three-factor apportionment formula. A corporation's sales, payroll, and property in Massachusetts are compared to those outside Massachusetts.

Exporters benefit from an apportionment formula that weights sales more heavily than the other factors. Effective January 1, 1996, eligible defense corporations are allowed to use a formula that weights sales 100%. For other qualified manufacturers, a 100% sales weight was phased-in over 5 years, and was fully effective January 1, 2000. Corporations other than mutual fund corporations (see below) will continue to use a formula that weights sales 50%. Financial institutions and public utility companies weigh all factors equally and do not result in a tax expenditure.

Effective January 1, 1997 mutual fund corporations are allowed to attribute mutual fund sales to Massachusetts based on the domicile of shareholders in the mutual funds.

Effective July 1, 1997, mutual fund corporations are allowed to apportion their income to Massachusetts based solely on the percentage of sales to Massachusetts residents.

Comment: It is assumed that a standard apportionment formula gives equal weight to

sales, property and payroll. The estimate measures the impact of departing from this standard formula.

It is assumed that a standard apportionment formula gives equal weight to sales, property and payroll. The estimate measures the impact of departing from this standard formula.

Origin: M.G.L. c. 63, § 38 (c), (k), (l), (m)

Estimate: \$403.6

2.500 EXCLUSIONS FROM PROPERTY COMPONENT

2.501 Nontaxation of Certain Energy Property

Tangible property qualifying for the deduction for expenditures for alternative energy described in item 2.312 is not subject to taxation under the tangible property measure of the corporate excise.

Origin: M.G.L. c. 63, § 38H(f)

Estimate: Not Active

2.502 Exemption for Property Subject to Local Taxation

In computing the state corporate excise on tangible property, property subject to tax at the local level is exempt. Generally, the state taxes only the machinery of manufacturing corporations and exempts business real estate and tangible personal property.

For purposes of estimating revenue loss from this tax expenditure, the state's rate on property (non-income measure), \$2.60 per \$1,000, has been applied.

Origin: M.G.L. c. 63, § 30(7)

Estimate: \$232.4

2.600 CREDITS AGAINST TAX

2.602 Investment Tax Credit

Manufacturing corporations and corporations engaged primarily in research and development, agriculture or commercial fishing are allowed to take a credit of 3% of the cost of depreciable real and tangible property. Such property must have a useful life of four years or more. The property must be used and located in Massachusetts on the last day of the taxable year. A corporation cannot take the credit on property which it leases to another. A corporation can take the credit on property which it leases from another (for property leased and placed in service on or after July 1, 1994). Generally, eligible corporate lessees making qualifying leasehold improvements may claim the credit. A corporation may carry over to the next succeeding 3 years any unused portion of its Investment Tax Credit (ITC). The credit is neither transferable nor refundable.

Origin: M.G.L. c. 63, § 31A (i), (j)

Estimate: \$59.8

2.603 Vanpool Credit

Domestic and foreign corporations are allowed to take a credit of 30% of the cost incurred during the taxable year for the purchase or lease of company shuttle vans used in the Commonwealth as part of an employer-sponsored ridesharing program. The shuttle vans must be used for transporting employees. This credit is neither transferable nor refundable, and cannot be carried forward.

Origin: M.G.L. c. 63, § 31E

Estimate: Negligible

2.604 Research Credit

A credit is allowed for corporations which made basic research payments and/or incurred qualified research expenses conducted in Massachusetts during the taxable year. A corporation taking the research credit is limited in the amount that can be taken against the excise in any year. The credit cannot reduce the tax to less than \$456. The amount of credit is equal to: 100% of the first \$25,000 of excise; and 75% of any amount of excise remaining after the first \$25,000. The deduction allowed to a corporation for any research expenses generating a Massachusetts Research Credit must be reduced by the amount of the credit generated. This amount is added back to income. Any corporation which is a member of a combined group may share excess research credits with other members of the combined group. Corporations which are members of a controlled group or which are under common control with any trade or business (whether or not incorporated) are treated as a single taxpayer for purposes of determining the allowable Research Credit. The credit may be carried forward for up to 15 years with certain restrictions, but is neither transferable nor refundable.

As a result of recent legislation, effective for tax years beginning on or after January 1, 2015, a business corporation may elect to calculate its research credit using one of two methods:

The first method revises the existing research credit by changing two definitions that affect the calculation of the credit, i.e., the definitions of "base amount" and "fixed base rate". The "base amount" is now defined as "the product of (i) the average annual gross receipts of the taxpayer for the 4 taxable years preceding the credit year"; and (ii) a 'fixed base ratio'." The "fixed-base ratio" is no longer tied to a corporation's aggregate Massachusetts qualified research expenditures for a fixed 5 year period during the 1980s. It is now defined as "the percentage which the average aggregate qualified research expenses for the taxpayer for the third and fourth taxable years preceding the credit year is of the annual average gross receipts for those years, provided, however, that the fixed base ratio shall not exceed 16 per cent". The amount of the credit is equal to the sum of 10% of the excess, if any, of the qualified research expenses for the taxable year over the base amount plus 15% of the basic research expenses determined under I.R.C. § 41(e)(1)(A).

The second method, which a taxpayer may elect to use in lieu of the method described above, provides for an alternative simplified research credit, which generally conforms to the methodology of the federal alternative simplified credit provided by I.R.C. § 41(c)(5), as amended and in effect for January 1, 2014.

See TIR 14-13 and TIR 14-16 for more information.

Origin: M.G.L. c. 63, § 38M

Estimate: \$191.4

2.605 EDIP/Economic Development Incentive Program Credit

Under the provisions of the Economic Development Incentive Program (EDIP) established pursuant to M.G.L. Ch. 23A, the Economic Assistance Coordination Council (EACC) may authorize taxpayers participating in certified projects to claim tax credits for a percentage of the cost of the property under M.G.L. Ch. 62 § 6(g) and M.G.L. Ch. 63 § 38N. The credit is a key component of the Economic Development Incentive Program (EDIP) established pursuant to G.L. c. 23A. To be eligible, a project must be certified by the Economic Assistance Coordinating Council (EACC). The total dollar amount of the EDIPC that may be used in a calendar year is \$30 million. Included in the \$30 million annual cap are amounts (up to \$10 million) awarded pursuant to the certified housing development program authorized by G.L. c. 40V. The total dollar amount that the EDIPC may use is scheduled to decrease to \$25 million.

For projects certified prior to January 1, 2010: The project must be in an economic opportunity area and the credit is 5% of the cost of qualifying property. To qualify for the 5% credit, the property must be used exclusively in a certified project in an Economic Opportunity Area. The credit may be carried forward for up to 10 years with certain restrictions. The credit is neither transferable nor refundable.

For projects certified after January 1, 2010: Sections 21 to 24 and 47 of chapter 166 of the Acts of 2009 made significant changes to EDIP. Under the amended provisions of the EDIP, the EACC may authorize taxpayers participating in certified projects to claim tax credits up to 40% of the cost of qualifying property. The EDIPC for manufacturing retention projects, if authorized by the EACC, may be refundable at the option of the taxpayer. If the credit balance is refunded to the taxpayer, the carryover provisions shall not apply. This credit is not transferable.

For certified job creation projects after January 1, 2015: Effective for tax years beginning on or after January 1, 2015, the EDIP credit provisions have been expanded to include certified job creation projects. Individuals and entities pursuing certified job creation projects may be awarded a credit of up to \$1,000 per job created (up to \$5,000 in a Gateway Community as defined in section 3A of chapter 23A or within a city or town whose average seasonally adjusted unemployment rate, as reported by the executive office of labor and workforce development, is higher than the average seasonally adjusted unemployment rate of the commonwealth). The total award per project may not exceed \$1,000,000. The credit for a certified job creation project is allowed for the year subsequent to that in which the jobs are created.

Origin: M.G.L. c. 63, § 38N

Estimate: \$24.7

2.606 Credit for Employing Former Full-Employment Program Participants

Employers who continue to employ former participants of the §110(1) full employment program in non-subsidized positions are eligible to receive a tax credit equal to \$100 per month for each month of non-subsidized employment, up to a maximum of \$1,200 per employee, per year. For further discussion, see 830 CMR 118.1.

Origin: St. 1995, c. 5, § 110(m)

Estimate: Not Active

2.607 Harbor Maintenance Tax Credit

Domestic and foreign corporations are allowed to take a credit against the corporate excise for certain harbor maintenance taxes paid to the U.S. Customs Service pursuant to IRC sec. 4461. A corporation is eligible for the credit if the tax paid is attributable to the shipment of break-bulk or containerized cargo by sea and ocean-going vessels through a Massachusetts harbor facility. The credit is not subject to the 50% limitation; however, it may not reduce the tax liability to less than the minimum excise of \$456. The credit may be carried forward for up to 5 years, but is neither refundable nor transferable.

Origin: M.G.L. c. 63, § 38P

Estimate: \$1.3

2.608 Brownfields Credit

Taxpayers are allowed to take a credit for amounts expended to rehabilitate contaminated property owned or leased for business purposes and located within an economically distressed area.

Recent legislation extends the Brownfields credit to nonprofit organizations, extends the time frame for eligibility for the credit, and permits the credit to be transferred, sold, or assigned. Under prior law, net response and removal costs incurred by a taxpayer between August 1, 1998 and August 5, 2005, were eligible for the credit provided that the environmental response action before August 5, 2005. As a result of the recent legislation, the environmental response action commencement cut-off date is changed from August 5, 2005 to August 5, 2018, and the time for incurring eligible costs that qualify for the credit is extended to January 1, 2019. See TIR 13-15 for more information.

The credit may be carried forward for up to 5 years. The amount of the credit varies according to the extent of the environmental remedy. If the taxpayer's permanent solution or remedy operation status includes an activity and use limitation, then the amount of the credit is 25% of the net response and removal costs incurred by the taxpayer. However, if there is no activity and use limitation, then the amount of the credit is 50% of the net response and removal costs.

Origin: M.G.L. c. 63, § 38Q

Estimate: \$36.9

2.609 Low Income Housing Credit

The Low-Income Housing Credit is administered through the Massachusetts Department of Housing and Community Development (DHCD). The Low Income Housing Credit is available to taxpayers for the construction or development of low income housing. The amount of credit that a taxpayer may claim for a qualified Massachusetts project is allocated by the DHCD and is based on a total pool of money awarded to the Commonwealth. The LIHC is not subject to the 50% limitation rule for corporate taxpayers. If the taxpayer disposes of the property generating the LIHC, a portion of the credit may be

subject to recapture.

Under prior law, the Massachusetts low-income housing tax credits were available only to taxpayers who had been allocated federal low-income housing tax credits. Effective August 1, 2010, the Act allows the Department of Housing and Community Development to grant state low-income housing credits (within the annual cap) to otherwise eligible projects that do not receive a federal low-income housing credit. Note that the annual cap increases from \$50 million per year to \$100 million per year for tax years 2013 through 2019, but will return to \$50 million per year starting January 1, 2020.

The credit may be carried forward for up to 5 years and may be transferred or sold to another taxpayer, but it is not refundable.

Origin: M.G.L. c. 63, § 31H

Estimate: \$79.0

2.610 Historic Buildings Rehabilitation Credit

To claim this credit, a historic rehabilitation project must be complete and have been certified by the Massachusetts Historical Commission, which determines the amount of qualifying expenditures. Filers may claim up to 20% of their qualified rehabilitation expenditures.

Unused portions of the credit may be carried forward for up to 5 years and transferred or sold to another taxpayer, but are not refundable. The Historic Rehabilitation Credit (HRC) is not subject to the 50% limitation rule for corporate taxpayers. If the taxpayer disposes of the property generating the HRC, a portion of the credit may be subject to recapture.

The expenditure for this item (combined with the Historic Rehabilitation Credit for personal income tax filers, item 1.610) was originally capped at \$15 million per year, with a start date for the credit of January 1, 2005 and an end date of December 31, 2009. Chapter 123 of the Acts of 2006 extended the availability of the credit for an additional 2 years, to December 31, 2011. Again, Chapter 131 of the Acts of 2010 extended the availability of the credit for an additional 6 years to December 31, 2017, with an annual cap of \$50 million. Chapter 165 of the Acts of 2014, further extends this credit, including the \$50 million annual limit, for an additional five years to December 31, 2022. For further discussion, see TIR 14-11.

Origin: M.G.L. c. 63, § 38R

Estimate: \$34.3

2.614 Film (or Motion Picture) Credit

For taxable years beginning on or after January 1, 2006 and before January 1, 2023, Massachusetts allows two credits for motion picture production companies who meet certain qualification requirements. Production companies who incur at least \$50,000 of production costs in Massachusetts are eligible for income and corporate excise tax credits equal to 25% of the total Massachusetts payroll for the production, excluding salaries of \$1 million and higher. In addition, production companies whose Massachusetts production expenses exceed 50% of the total production cost receive an income and corporate excise tax credit of 25% of the total Massachusetts production expense. Supporting documentation is available to the

Department of Revenue upon request.

This tax credit is refundable at 90% of the approved credit amounts by the written election of the taxpayer or may be carried forward for up to 5 years. In addition, all or any portion of tax credits issued may be transferred, sold or assigned to other taxpayers with tax liabilities under chapter 62 (the individual income tax) or chapter 63 (the corporate or other business excise taxes). For applications submitted prior to January 1, 2007, film tax credits were capped at \$7,000,000 for any one motion picture production; for applications submitted on or after January 1, 2007, there is no cap. Also, the sunset date for the film incentives statute has been extended from January 1, 2013 to January 1, 2023. See TIR 07-15 for more details.

Origin: M.G.L. c. 63, § 38X

Estimate: \$77.9

2.615 Medical Device User Fee Credit

The Medical Device Credit is equal to 100% of the user fees actually paid to the United States Food and Drug Administration (USFDA) by a medical device company during the taxable year for which the tax is due for pre-market submissions (e.g., applications, supplements, or 510(k) submissions) to market new technologies or upgrades, changes, or enhancements to existing technologies, developed or manufactured in Massachusetts. The credit may be carried forward for up to 5 years. Also the credit may be transferred or sold to another taxpayer, but is not refundable.

Origin: M.G.L. c. 63, § 31L

Estimate: \$0.6

2.616 Devens Refundable Tax Credit

Effective July 21, 2006, the Economic Opportunity Area credit was made refundable for certain projects. Notwithstanding subsections (b) to (d), inclusive, of section 38N of chapter 63 of the General Laws, in the event that a credit allowed under said section 38N of said chapter 63 exceeds the tax otherwise due under said chapter 63, the balance of that credit shall be refundable to the taxpayer in the taxable year in which qualified property giving rise to that credit is placed in service. This applies to credits for projects in the biotechnology industry, certified on or after June 1, 2006 and before June 1, 2008 by taxpayers who committed to investment of not less than \$650 Million over a period of 8 years and the creation of not fewer than 550 new jobs at the project site. "Project" means the design, planning, permitting, site preparation, construction, development, and operation of infrastructure and other improvements, including demolition of existing structures and design and construction of necessary replacement structures on adjacent or proximate land, and upgrades to the existing electric and gas utility systems serving the Devens Regional Enterprise Zone, as established by chapter 498 of the acts of 1993, to support the operation of a large scale biologics pharmaceutical manufacturing facility, or reasonably required to facilitate complete development, construction, and operation of such a facility. (See item 2.605)

Origin: M.G.L. c. 63, § 38N; St. 2006, c. 173, § 3

Estimate: \$0.0

2.617 Life Sciences Tax Incentive Program

On June 16, 2008, "An Act Providing for the Investment in and Expansion of the Life Sciences Industry in the Commonwealth" was passed. The Act established the Life Sciences Tax Incentive Program which initially included, among other things, the following credits: the life sciences research credit, the life sciences refundable research credit, the life sciences refundable investment tax credit, and the life sciences FDA user fees credit, effective from January 1, 2009 through December 31, 2018. Effective January 1, 2011, the life sciences refundable jobs credit was added to this program. Since the tax expenditures under this line item will be subject to approval and their composition will differ from year-to-year, it is not known what proportion will be in the form of corporate tax credits as opposed to income tax credits. However, because the Department of Revenue believes that the largest portion of the tax expenditures described in this line item will be in the form of corporate tax credits, it has placed it in this section of the tax expenditure budget. Except for the life sciences research credit, the other credits are refundable up to 90%.

Origin: M.G.L. c. 62, §§ 6(m), (n), and (r) and c.63, §§38M (j), 38U, 38W and 38CC

Estimate: \$24.5

2.618 Dairy Farmers Credit

The Massachusetts dairy farmer tax credit was established to offset the cyclical downturns in milk prices paid to dairy farmers and is based on the U.S. Federal Milk Marketing Order for the applicable market, such that when the U.S. Federal Milk Marketing Order price drops below a trigger price anytime during the taxable year the taxpayer will be entitled to the tax credit. The total cumulative value of the credits authorized pursuant to this section combined with section 6(o) of chapter 62 of the General Laws shall not exceed \$4,000,000 annually.

A taxpayer who holds a certificate of registration as a dairy farmer pursuant to M.G.L. Ch. 94, sec. 16A is allowed to take a refundable tax credit based on the amount of milk produced and sold. These credits may not be sold or transferred to another taxpayer, but are refundable at 100% of face value.

Origin: M.G.L. c. 63, § 38Z

Estimate: \$0.0

2.619 Conservation Land Credit

A tax credit is allowed for qualified donations of certified land to a public or private conservation agency. The credit is equal to 50% of the fair market value of the qualified donation. The amount of the credit that may be claimed by a taxpayer for each qualified donation cannot exceed \$75,000. Approval of the donation is required from the Secretary of the Office of Energy & Environment Affairs. The credits may not be sold or transferred to another taxpayer, but are refundable. The total credits that may be approved are capped at \$2.0 million annually for the combined amount from personal income tax filers and chapter 63 taxpayers.

Origin: M.G.L. c. 63, § 38AA

Estimate: \$0.0

2.620 Employer Wellness Program Tax Credit

The 2012 Health Care Act established an Employer Wellness Program Tax Credit that is effective for tax years beginning on or after January 1, 2013 and is set to expire on December 31, 2017. The Employer Wellness Program Tax Credit was created to provide incentives for business to recognize the benefits of wellness programs with the goal of providing smaller businesses with an expanded opportunity to implement these programs. The credit is available to both chapter 62 and chapter 63 taxpayers (personal income taxpayers and corporate & business excise taxpayers).

The Department of Public Health (DPH) will administer the credit program by: 1) determining standards for an Employer Wellness Program that will qualify for the credit; 2) approving a dollar amount of credit for a qualifying taxpayer and issue a certificate to be filed with the appropriate tax return; 3) by developing regulations and procedures with the Department of Revenue to implement the credit program. A business will apply to the DPH describing the proposed wellness program to be implemented by the business and providing an estimated budget and applicable taxpayer identification number.

The credit is set at 25 percent of the costs associated with implementing a "certified wellness program." The maximum amount of Employer Wellness Program Credits available to a taxpayer is \$10,000 in any tax year. The total amount of Employer Wellness Program Credits authorized by the DPH is subject to a \$15,000,000 annual cap starting calendar year 2013. The Employer Wellness Program Tax Credit is neither refundable nor transferrable. However, the portion of the Employer Wellness Program Tax Credit that exceeds the tax for the taxable year may be carried forward and applied against such taxpayer's tax liability in any of the succeeding 5 taxable years. DPH has promulgated a regulation, 105 CMR 216.000, entitled Massachusetts Wellness Tax Credit Incentive, which sets forth criteria for authorizing and certifying the credit.

Origin: St. 2012, c. 224, §§ 41, 41A, 56, 56A, 238, 239, 297, and 298; M.G.L. c. 62, § 6N; M.G.L. c. 63, § 38FF.

Estimate: \$7.5

2.621 Community Investment Tax Credit

The 2012 Jobs Act provides a Community Investment Tax Credit that is effective January 1, 2014 and is set to expire on December 31, 2019. It was created to enable local residents and stakeholders to work with and through community development corporations to partner with nonprofit, public and private entities to improve economic opportunities for low and moderate income households and other residents in urban, rural and suburban communities across the commonwealth. The credit is available to both chapter 62 and chapter 63 taxpayers (personal income taxpayers and corporate & business excise taxpayers).

The Department of Housing and Community Development will administer the credit program by: 1) issuing a certification to a taxpayer after the taxpayer makes a qualified investment; 2) authorizing a dollar amount of credit for a qualified investment; 3) developing regulations and procedures with the Department of Revenue to implement the Community Investment Credit.

The certification will be acceptable as proof that the expenditures related to such investment constitute qualified investments for purposes of the community investment credit. The Community Investment Credit is set at 50 percent of the total qualified investments made by a taxpayer in a "community partner," i.e., a "community development corporation" or a "community support organization," selected by the Department of Housing and Community Development through a competitive process. A qualified investment must be in the form of a cash contribution of at least \$1,000. A taxpayer may invest in more than one community partner, but may not claim more than \$1,000,000 of credits in any single

taxable year. A taxpayer must claim the credit in the taxable year in which a qualified investment is made. The total amount of Community Investment Credits is subject to a \$3,000,000 cap in 2014, and an annual cap of \$6,000,000 in 2015 to 2019, inclusive. This credit is refundable, but not transferrable and it could be carried over up to five years.

Origin: St. 2012, c. 238, §§ 29, 30, 35, 36 ; M.G.L. c. 62, § 6M; M.G.L. c. 63, § 38EE

Estimate: \$3.0

2.700 ENTITY EXEMPT FROM TAXATION

2.701 Exemption of Credit Union Income

Credit unions, which are in effect mutual business organizations, are considered tax-exempt organizations for federal income tax purposes and therefore are generally exempt from the corporate excise, except are taxable on unrelated business income.

Comment: The estimate applies to only state-chartered credit unions.

The estimate applies to only state-chartered credit unions.

Origin: IRC, §501(c)(14)(A); M.G.L. c. 63, § 30

Estimate: \$6.8

2.702 Tax-Exempt Organizations

Corporations considered to be tax-exempt under section 501 of the Internal Revenue Code (such as religious, scientific or educational organizations) are taxable under the corporate excise only on their unrelated business taxable income as defined in section 512 of the Code. They are not taxable on other income and are not subject to the non-income measure or on the minimum excise. This non-taxation creates a tax expenditure.

Origin: IRC, § 501; M.G.L. c. 63, § 30

Estimate: N.A.

2.703 Exemption for Regulated Investment Companies

Regulated Investment Companies are exempt from the corporate excise. This item constitutes a tax expenditure in Massachusetts, though it is not considered a tax expenditure at the federal level.

Origin: M.G.L. c. 63, § 68C(8)

Estimate: N.A.

KEY

ORIGIN

IRC

Federal Internal Revenue Code (26 U.S.C.)

M.G.L.

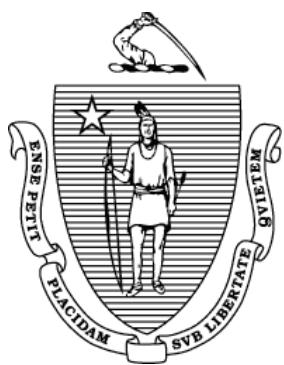
Massachusetts General Laws

U.S.C

United States Code

ESTIMATES

All estimates are in \$ millions.



Introduction - Sales Tax

Massachusetts imposes a sales and use tax on retail sales. In addition to the sales and use tax, there are several separate excises, each limited to a particular type of commodity. These special excises have not been included in this tax expenditure budget.

The Massachusetts sales and use tax, first imposed in 1966, was levied at a rate of 5%. Effective on and after August 1, 2009, the rate was changed from 5% to 6.25%. The sales tax applies to sales made within the state, and the use tax to property and services purchased outside of Massachusetts but intended for use within the state.

Revenue from the sales and use tax represented 23.6% of total Department of Revenue tax collections for Fiscal Year 2014, and was the second largest source of tax revenue after the income tax.

Sales and Use Tax: Basic Structure

Tax Base: For the purposes of this tax expenditure budget, we have chosen not to make any assumptions about the base of the Massachusetts sales and use tax. Some people take a narrow view of what a retail sale is, limiting the term to sales to final consumers, i.e., individuals. Others would include sales to businesses, especially in instances where the purchase will not become an ingredient or component in a product to be sold. In an effort to acknowledge both theories, we will simply list the various exemptions under the sales tax. Some or many of these exemptions could be considered to be properly excluded from the tax base depending upon one's point of view.

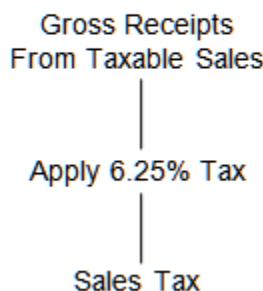
Taxable Unit: The sales and use tax is levied on the property or service to be sold or used.

Rate Structure: The sales and use tax rate is 6.25% of the price.

Taxable Period: Except for sales of motor vehicles, in which the tax is imposed and paid by the purchaser to the Registry of Motor Vehicles, the tax is imposed at the time of sale and remitted at specified intervals by the vendor. The use tax is paid directly to the Department of Revenue by the user of the item, and may be paid annually or more often (typically monthly).

Interstate and International Aspects: Massachusetts applies the destination principle to international and interstate sales. Accordingly, exports are exempt and imports are taxable under the sales and use tax. Statutory exemptions for exports of property and for services used outside of the Commonwealth are therefore not listed as tax expenditures.

Computation of Massachusetts Sales and Use Tax by Vendor*



* A purchaser is also responsible for paying use tax directly to the Commonwealth on the sales price of taxable property or services purchased out-of-state and stored, used, or otherwise consumed in the Commonwealth, provided that a sales and use tax of 6.25% or more has not been paid separately to another state.

Types of Tax Expenditures under the Sales Tax

In the case of the sales tax, all tax expenditures are of a single type. They all result from the exclusion of certain transactions from the taxable base. The exclusion can be based on any of a number of characteristics of the transaction - who the buyer is, who the seller is, what the product or service is, what the product or service will be used for, etc. - but structurally all such tax expenditures operate in the same way. Hence, we have omitted the designation of tax expenditure types from the descriptions in this section.



List of Sales and Use Tax Exemptions

List of Sales and Use Tax Expenditures

3.000 EXEMPT ENTITIES

3.001 Exemption for Sales to the Federal Government

Sales to the federal government are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(d)

Estimate: N.A.

3.002 Exemption for Sales to the Commonwealth

Sales to the Commonwealth, its agencies and political subdivisions are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(d)

Estimate: N.A.

3.003 Exemption for Sales to Tax-Exempt Organizations

Non-profit organizations are exempt from sales tax on purchases of goods and services to be used in carrying out their tax-exempt purposes.

Comment: This estimate excludes sales of building materials and supplies used in construction contracts, which are covered under item 3.412.

This estimate excludes sales of building materials and supplies used in construction contracts, which are covered under item 3.412.

Origin: M.G.L. c. 64H, § 6(e) and (x)

Estimate: \$440.7

3.004 Exemption for Sales of Tangible Personal Property to Motion Picture Production Companies

Sales of tangible personal property to a qualifying motion picture production company or to an accredited film school student for the production expenses related to a school film project are exempt from the sales tax.

Origin: M.G.L. c. 64H, § 6(ww)

Estimate: \$0.3

3.005 Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Sciences Company

Sales of tangible personal property purchased for a certified life sciences company, to the extent authorized pursuant to the life sciences tax incentive program, for use in connection with the construction, alteration, remodeling, repair or remediation of research, development or manufacturing facilities and utility support systems, are exempt from sales

tax.

Origin: M.G.L. c. 64H, § 6(xx)

Estimate: \$0.1

3.100 EXEMPT PRODUCTS/SERVICES

3.101 Exemption for Food

Food for human consumption is exempt from sales tax, including food purchased with federal food stamps. The exemption does not cover meals served in restaurants and similar establishments. Meals are taxed under the sales tax at a rate of 6.25%.

Origin: M.G.L. c. 64H, § 6(h) and (kk)

Estimate: \$753.3

3.102 Exemption for Certain Food and Beverages Sold in Restaurants

Although generally food and beverages sold in restaurants are taxed, there are certain exceptions. These are: a) food sold by weight, measure, count, or in unopened original containers or packages (for example, milk, meat, bread); b) beverages in unopened original containers which have a capacity of at least 26 fluid ounces; and c) bakery products sold in units of six or more.

Origin: M.G.L. c. 64H, § 6(h)

Estimate: N.A.

3.103 Exemption for Clothing

Sales of clothing or footwear up to \$175 per item are exempt from sales tax. The exemption does not include special clothing or footwear designed for athletic or protective uses and not normally worn except for these uses.

Origin: M.G.L. c. 64H, § 6(k)

Estimate: \$279.6

3.104 Exemption for Medical and Dental Supplies and Devices

Medical and dental supplies and devices, such as prescription drugs, oxygen, blood, artificial limbs and eyeglasses, are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(l) and (z)

Estimate: \$507.9

3.105 Exemption for Water

Sales and service of water are exempt from sales tax.

Comment: This estimate excludes sales of bottled water, which are included under item 3.101.

This estimate excludes sales of bottled water, which are included under item 3.101.

Origin: M.G.L. c. 64H, § 6(i)

Estimate: \$54.7

3.106 Exemption for Newspapers and Magazines

Newspapers and magazines are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: \$35.8

3.107 Exemption for the American Flag

The American flag is exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(w)

Estimate: N.A.

3.108 Exemption for Certain Precious Metals

Sales valued at \$1,000 or more of the following precious metals are exempt from the sales tax: rare coins of numismatic value; gold or silver bullion or coins; and gold or silver tender of any nation which is traded and sold according to its value as precious metal. Fabricated precious metals that have been processed or manufactured for industrial, professional, or artistic use do not qualify for the exemption.

Origin: M.G.L. c. 64H, § 6(l)

Estimate: N.A.

3.109 Exemption for Cement Mixers

Concrete mixing units mounted on the back of trucks are exempt from sales tax. Spare parts for such units are also exempt. The truck chassis is subject to sales tax.

Origin: M.G.L. c. 64H, § 6(y)

Estimate: N.A.

3.112 Exemption for Aircraft & Aircraft Parts

Airplanes, helicopters, balloons and other aircraft are exempt from sales tax. Also exempt are parts used exclusively for the repair of aircraft.

Origin: M.G.L. c. 64H, § 6(uu) and (vv)

Estimate: \$16.8

3.113 Exemption for Breast Pumps

Physician-prescribed, medically necessary breast pumps are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(l)

Estimate: Included in 3.104

3.200 EXEMPT, TAXED UNDER ANOTHER EXCISE

3.201 Exemption for Alcoholic Beverages

Alcoholic beverages, except those sold as part of a meal, were exempt from sales tax through July 31, 2009. Effective August 1, 2009, this exemption was repealed. However, as the result of a referendum question on the November 2, 2010 ballot, this exemption was reinstated, effective for sales on or after January 1, 2011. Alcoholic beverages are also subject to an excise tax determined by volume.

Comment: Revenues collected under the alcoholic beverages excise were \$76.3 million in Fiscal Year 2013 and \$77.7 million in Fiscal Year 2014.

Revenues collected under the alcoholic beverages excise were \$76.3 million in Fiscal Year 2013 and \$77.7 million in Fiscal Year 2014.

Origin: M.G.L. c. 64H § 6(g)

Estimate: \$120.1

3.202 Exemption for Motor Fuels

Motor fuels are exempt from sales tax. They are subject to an excise at a rate higher than 6.25% of the retail price. The estimate represents revenues that would be collected under the sales tax if motor fuels were taxed at 6.25% of the retail price. Effective July 31, 2013, the excise on gasoline and special fuels was increased from 21 cents per gallon to 24 cents per gallon.

Comment: Revenues collected under the motor fuels excise were \$651.6 million in Fiscal Year 2013 and \$732.5 million in Fiscal Year 2014.

Revenues collected under the motor fuels excise were \$651.6 million in Fiscal Year 2013 and \$732.5 million in Fiscal Year 2014.

Origin: M.G.L. c. 64H, § 6(g)

Estimate: \$679.5

3.300 EXEMPT COMPONENT OF A PRODUCT OR CONSUMED IN PRODUCTION

3.301 Exemption for Items Used in Making Clothing

Sales of materials used in making clothes, such as thread and fabric, are exempt from

sales tax.

Origin: M.G.L. c. 64H, § 6(v)

Estimate: N.A.

3.302 Exemption for Materials, Tools, Fuels and Machinery Used in Manufacturing

Materials, tools, fuels and machinery, including spare parts, used in manufacturing are exempt from sales tax if they become components of a product to be sold or are consumed or directly used in the manufacturing process.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: \$624.3

3.303 Exemption for Materials, Tools, Fuels and Machinery Used in Research and Development

Materials, tools, fuels and machinery, including spare parts, used in research and development by certified manufacturing or research and development corporations are exempt from sales tax.

Comment: This estimate includes sales /use tax exemption of \$6.2 million for qualifying limited partnership engaged in research activities under Section 66 in St. 2014, c. 287.

This estimate includes sales /use tax exemption of \$6.2 million for qualifying limited partnership engaged in research activities under Section 66 in St. 2014, c. 287.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: \$77.8

3.304 Exemption for Materials, Tools, Fuels, and Machinery Used in Furnishing Power

Materials, tools, fuels, and machinery, including spare parts, used in furnishing gas, water, steam, or electricity to consumers through mains, lines or pipes are exempt from sales tax if they are consumed or directly used in furnishing the power.

Comment: Estimate excludes costs associated with the natural gas industry due to a lack of reliable data.

Estimate excludes costs associated with the natural gas industry due to a lack of reliable data.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: \$77.1

3.306 Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing

Materials, tools, fuels, and machinery, including spare parts, used in newspaper printing are exempt from sales tax if they become components of a product to be sold or are consumed or directly used in newspaper publishing.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: \$69.6

3.308 Exemption for Materials, Tools, Fuels, and Machinery Used in Agricultural Production

Materials, tools, fuels, and machinery, including spare parts, used in agricultural production are exempt from sales tax if they become components of products to be sold or are consumed or directly used in agricultural production. The exemption includes the same items when used for the production of livestock, poultry and animals in research. Also included are seeds and plants used to grow food for human consumption outside the agricultural industry (e.g., by home gardeners).

Origin: M.G.L. c. 64H, § 6(r), (s) and (p)

Estimate: \$17.0

3.309 Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing

Materials, tools, fuels, and machinery, including spare parts, used in commercial fishing are exempt from sales tax if they become components of a product to be sold or are consumed or directly used in commercial fishing.

Origin: M.G.L. c. 64H, § 6(r), (s) and (o)

Estimate: \$15.1

3.310 Exemption for Materials, Tools, Fuels and Machinery Used in Commercial Radio and TV Broadcasting

Materials, tools, fuels and machinery, including spare parts, used in commercial radio and TV broadcasting are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(r) and (s)

Estimate: N.A.

3.400 EXEMPTIONS FOR SPECIFIED USES OF PRODUCTS/SERVICES

3.401 Exemption for Electricity

Residential electricity, electricity purchased by businesses with five or fewer employees, and electricity purchased for qualified industrial use is exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(i) and (qq)

Estimate: \$348.4

3.402 Exemption for Fuel Used for Heating Purposes

Residential heating fuel, heating fuel purchased by businesses with five or fewer employees, and heating fuel purchased for qualified industrial use is exempt from sales tax. Comment: This estimate is based on purchases of heating oil only; natural gas is included

in item 3.403.

This estimate is based on purchases of heating oil only; natural gas is included in item 3.403.

Origin: M.G.L. c. 64H, § 6(j) and (qq)

Estimate: \$73.7

3.403 Exemption for Piped and Bottled Gas

Residential gas, gas purchased by businesses with five or fewer employees, and gas purchased for qualified industrial use is exempt from sales tax.

Comment: Estimate is for piped gas only.

Estimate is for piped gas only.

Origin: M.G.L. c. 64H, § 6(i) and (qq)

Estimate: \$195.0

3.404 Exemption for Steam

Residential steam, steam purchased by businesses with five or fewer employees, and steam purchased for qualified industrial use are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(i) and (qq)

Estimate: \$14.4

3.405 Exemption for Certain Energy Conservation Equipment

Equipment for a solar, wind or heat pump system used as a primary or auxiliary energy source in a principal residence is exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(dd)

Estimate: N.A.

3.406 Exemption for Funeral Items

Coffins, caskets, and other funeral items are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(n)

Estimate: \$13.8

3.407 Exemption for a Motor Vehicle for a Paraplegic

A motor vehicle owned and registered for the personal use of a paraplegic is exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(u)

Estimate: \$1.3

3.408 Exemption for Textbooks

Textbooks and other books required for instruction in educational institutions are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: \$51.6

3.409 Exemption for Books Used for Religious Worship

Bibles, prayer books and other books used for religious worship are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: N.A.

3.410 Exemption for Containers

Most containers are exempt from sales tax. These include sales of empty returnable and non-returnable containers to be filled and resold, containers the contents of which are exempt from the sales tax, and returnable containers when sold with the contents or resold for refilling.

Origin: M.G.L. c. 64H, § 6(q)

Estimate: \$174.3

3.411 Exemption for Certain Sales by Typographers, Compositors, Color Separators

Sales by typographers, compositors or color separators of composed type, film positives and negatives and reproduction proofs, or transfers of such items to a printer, publisher, or manufacturer of folding boxes for use in printing, are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(gg)

Estimate: N.A.

3.412 Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Construction Contracts

Materials and supplies used in connection with construction contracts with the United States and the Commonwealth of Massachusetts, or any of its subdivisions are tax exempt where the construction is for public purposes. Materials and supplies used in connection with construction contracts with a tax-exempt organization are tax exempt where the construction is to be used exclusively in carrying out the organization's charitable purpose. The exemption includes rentals of equipment as well.

Origin: M.G.L. c. 64H, § 6(f)

Estimate: \$106.8

3.417 Exemption for Commuter Boats

Vessels, materials, tools, repair and spare parts used exclusively to provide scheduled commuter passenger service are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(pp)

Estimate: N.A.

3.418 Exemption for Fuels, Supplies and Repairs for Vessels Engaged in Interstate or Foreign Commerce

Fuels, supplies and repairs for vessels engaged in interstate or foreign commerce are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(o)

Estimate: \$0.8

3.419 Exemption for Fuel Used in Operating Aircraft and Railroads

Fuel used in operating aircraft and railroads is exempt from sales tax.

Comment: At a community's option, kero-jet fuel may be subject to a local tax at 5% of average price or \$0.05 per gallon, whichever is higher.

At a community's option, kero-jet fuel may be subject to a local tax at 5% of average price or \$0.05 per gallon, whichever is higher.

Origin: M.G.L. c. 64H, § 6(j)

Estimate: \$56.5

3.420 Exemption for Sales of Certain New or Used Buses

New and used buses that provide scheduled intra-city local service and are used by common carriers certified by the Department of Telecommunications and Energy are exempt from sales tax. The exemption includes replacement parts, materials and tools used to maintain or repair these buses.

Origin: M.G.L. c. 64H, § 6(aa)

Estimate: N.A.

3.421 Exemption for Films

Motion picture films for commercial exhibition are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: N.A.

3.600 MISCELLANEOUS EXEMPTIONS

3.601 Exemption for Casual or Isolated Sales

Casual or isolated sales (sales by private parties) are exempt from sales tax, except casual sales of motor vehicles, trailers, and boats. Sales of these listed items are exempt only when they are between family members.

Origin: M.G.L. c. 64H, § 6(c) and M.G.L. c. 64I, § 7(b)

Estimate: N.A.

3.602 Exemption for Vending Machine Sales

Vending machine sales of ten cents or less are exempt from sales tax. In addition, sales through vending machines, which exclusively sell snacks and candy with a sales price of less than one dollar, are exempt from the sales tax on meals.

Origin: M.G.L. c. 64H, § 6(h) and (t)

Estimate: N.A.

3.603 Exemption for Certain Meals

Meals prepared by churches and hospitals, meals provided to organizations for the elderly, and meals provided by educational institutions are exempt from sales tax.

Comment: Estimate is for meals served in schools only.

Estimate is for meals served in schools only.

Origin: M.G.L. c. 64H, § 6(cc)

Estimate: \$12.0

3.604 Exemption for Certain Bed and Breakfast Establishments from Sales Tax on Meals and Room Occupancy Excise

Owner-occupied one-, two-, and three-bedroom bed and breakfast establishments are exempt from both the sales tax on meals and the room occupancy excise.

Origin: M.G.L. c. 64G, § 1, 2, 3, 3A and 6, and M.G.L. c. 64H, § 6(h)

Estimate: N.A.

3.605 Exemption for Certain Summer Camps from Sales Tax on Meals and Room Occupancy Excise

An exemption from both the sales tax on meals and the room occupancy excise is provided for summer camps for children age 18 and under, or for summer camps for developmentally disabled individuals. Camps that satisfy the above criteria but offer their facilities during the off-season to individuals 60 years of age or over for 30 days or less in any calendar year will not lose their exemption.

Comment: Estimate is for meals only.

Estimate is for meals only.

Origin: M.G.L. c. 64G, § 2 and M.G.L. c. 64H, § 6(cc)

Estimate: \$1.3

3.606 Exemption for Trade-in Allowances for Motor Vehicles and Trailers

In most cases, motor vehicles and trailers bought in a trade-in transaction are only subject to sales tax on the excess of the purchase price over the amount credited for the trade-in.

Origin: M.G.L. c. 64H, § 26, c. 64I, § 27

Estimate: \$127.4

3.607 Exemption for Publications of Tax-Exempt Organizations

The publications of tax-exempt organizations are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(m)

Estimate: \$14.7

3.608 Exemption for Gifts of Scientific Equipment

Gifts of scientific equipment or apparatus by manufacturers to non-profit educational institutions or to the Massachusetts Technology Park Corporation are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(jj)

Estimate: N.A.

3.609 Exemption for Vessels or Barges of 50 Tons or Over

Vessels or barges weighing 50 tons or more are exempt from sales tax when constructed in-state and sold by the builder.

Origin: M.G.L. c. 64H, § 6(o)

Estimate: N.A.

3.610 Exemption for Rental Charges for Refuse Containers

Rental charges in connection with service contracts by and between waste service firms and customers for refuse containers or bins are exempt from sales tax when the containers are placed on the customer's premises by the waste service firm.

Origin: M.G.L. c. 64H, § 6(ii)

Estimate: N.A.

3.611 Exemption for Honor Trays

Food items purchased from honor trays are exempt from sales and meals taxes, provided

that no item on the honor tray is sold for \$1 or more.

Comment: Honor trays are vending carts in workplaces from which snacks may be purchased on the honor system.

Honor trays are vending carts in workplaces from which snacks may be purchased on the honor system.

Origin: M.G.L. c. 64H, § 6(h)

Estimate: N.A.

| | |
|------------|------------------|
| KEY | ORIGIN |
| | M.G.L. |
| | ESTIMATES |

Massachusetts General Laws
All estimates are in \$ millions.



Appendix A - FY2015 Tax Law Change

Fiscal Year 2016 Tax Expenditure Budget – Appendix A Recent Law Changes Affecting Tax Expenditures

The following tax expenditures have been revised or created due to recent law changes:

The Personal Income Tax:

Circuit Breaker Tax Credit Increased (TE item 1.609) A credit is allowed to an owner or renter of residential property located in Massachusetts equal to the amount by which the real estate tax payment or 25% of the rent constituting real estate tax payment exceeds 10% of the taxpayer's total income, not to exceed \$1,050. The amount of the credit is subject to limitations based on the taxpayer's total income and the assessed value of the real estate, which must not exceed \$691,000. For tax year 2014, an eligible taxpayer's total income cannot exceed \$56,000 in the case of a single filer who is not a head of household filer, \$70,000 for a head of household filer, and \$84,000 for joint filers. In order to qualify for the credit, a taxpayer must be age 65 or older and must occupy the property as his or her principal residence. See TIR 14-12 for more information.

Qualifying Small Business Stock: Three-Year Holding Period (TE item 1.501) Starting with tax year 2014, gains from the sale of qualifying small business stock in certain Massachusetts- based start-up corporations are taxed at a rate of 3% (instead of tax rate on regular capital gains). See G.L. c. 62, sec. 4(c). In order to qualify for the lower rate, investments must have been made within 5 years of the corporation's date of incorporation and must be in stock that generally satisfies the definition of "qualified small business stock" under IRC sec. 1202(c), without regard to the requirement that the corporation be a C corporation. In addition, the stock must be held for 3 years or more and the investments must be in a corporation which:

- a.** is domiciled in Massachusetts
- b.** is incorporated on or after January 1, 2011, and
- c.** has less than \$50 million in assets at the time of investment, and
- d.** complies with certain of the "active business requirements" of sec. 1202 of the Code, i.e., sec. 1202(e)(1), (e)(2), (e)(5), and (e)(6). As a result of the required holding period of "three years or more" for small business stock, tax year 2014 is the first year that the 3% rate is operative. For other requirements pertaining to gain from the sale of qualifying small business stock, see TIR 10-15.

Conservation Land Tax Credit (TE Item 1.615) Increase in an existing credit: The amount of the credit that may be claimed by a taxpayer for each qualified donation of certified land to a public or private conservation agency made on or after August 13, 2014 may not exceed \$75,000 (increased from \$50,000 for qualified donations made prior to August 13, 2014). For further guidance, see the Department's regulation 830 CMR 62.6.4, Conservation Land Tax Credit, and the regulation issued by the Executive Office of Energy and Environmental Affairs, 301 CMR 14.00, also entitled Conservation Land Tax Credit.

Community Investment Tax Credit (Item 1.617) Effective for tax years beginning on or after January 1, 2014, a credit is allowed for qualified investments (certain cash contributions made to a community development corporation, community support organization, or a community partnership fund) made on or after January 1, 2014. The credit is equal to 50% of the total qualified investment made by the taxpayer for the taxable year. No credit is allowed to a taxpayer that makes a qualified investment of less than \$1,000. In any one taxable year, the total amount of the credit that may be claimed by a taxpayer that makes qualified investments cannot exceed \$1,000,000. The credit is refundable, or, alternatively, may be carried forward

5 years. The credit is set to expire December 31, 2019. See the Department's regulation 830 CMR 62.6M.1, Community Investment Tax Credit and the regulation issued by the Department of Housing and Community Development, 760 CMR 68.00, Community Investment Grant and Tax Credit Program, for further guidance.

Current Code Provisions As a general rule, Massachusetts will not adopt any federal tax law changes incorporated into the Internal Revenue Code ("Code") after January 1, 2005. However, certain specific provisions of the personal income tax automatically adopt the current Code. Provisions of the Code adopted on a current Code basis are (i) Roth IRAs, (ii) IRAs, (iii) the exclusion for gain on the sale of a principal residence, (iv) trade or business expenses, (v) travel expenses, (vi) meals and entertainment expenses, (vii) the maximum deferral amount of government employees' deferred compensation plans, (viii) the deduction for health insurance costs of self-employed, (ix) medical and dental expenses, (x) annuities, (xi) health savings accounts, and (xii) employer-provided health insurance coverage and amounts received by an employee under a health and accident plan. See TIRs 98-8, 02-11, 07-4, and 09-21 for further details on the Massachusetts personal income tax current Code provisions.

Parking, Combined Commuter Highway Vehicle Transportation and T-Pass Fringe Benefit — IRC sec. 132(f) (TE Item 1.030) Massachusetts follows IRC sec. 132(f) as amended and in effect under the January 1, 2005 Code. For tax year 2014 and 2015, the IRS has calculated, based on inflation adjustments contained in the January 1, 2005 Code, the 2014 and 2015 exclusion amounts for employer-provided parking and combined transit pass and commuter highway vehicle transportation benefits as \$250 and \$130 per month respectively. Massachusetts adopts these 2014 and 2015 tax year monthly exclusion amounts because they are based on the January 1, 2005 Code. For further discussion, see TIRs 14-2 and 14-15.

IRC Sec. 179 Election to Expense Certain Depreciable Business Assets (TE Item 1.305) As it is a trade or business deduction, IRC sec. 179 is adopted by Massachusetts on a current Code basis. Absent further federal legislation, the maximum IRC sec. 179 deduction is \$25,000 for property placed in service in tax years beginning after 2013.

Federal Deduction — Not Allowed Federal "Bonus" Depreciation — IRC sec. 168(k) Under 2002 legislation, Massachusetts decoupled from bonus depreciation allowed under IRC sec. 168(k), as amended and in effect for the current year. Therefore, Massachusetts does not adopt this additional depreciation deduction. See TIRs 02-11 and 03-25 for further details.

Federal Deduction — Not Allowed Domestic Production Activity Deduction —

IRC sec. 199 For federal income tax purposes, a business entity that pays wages to employees and conducts eligible domestic production activities is allowed a deduction for domestic production activities under IRC sec. 199. Generally, in the case of a non-corporate taxpayer, the deduction allows a business with qualified production activities to deduct 9% of its U.S. adjusted gross income. Under 2004 legislation, Massachusetts de-coupled from the production activity deduction allowed under IRC sec. 199, as amended and in effect for the current year. Therefore, Massachusetts does not adopt the federal domestic production activity deduction.

See TIR 05-5.

The Corporate and Other Business Excise:

Market based sourcing. The most significant change for tax years beginning on or after January 1, 2014 is that in determining the sales factor of the corporate apportionment formula sales other than sales of tangible personal property are in Massachusetts if the corporation's market for the sale is in the Commonwealth. A corporation's market for the sale of a service is in Massachusetts if and to the extent the service is delivered to a location in Massachusetts. The rule governs the sale and license of intangible property, and applies to several other types of transactions.

This change is the result of a statutory change, at G.L. c. 63, § 38. The Department has re-promulgated the Apportionment of Income regulation, 830 CMR 63.38.1 (in particular section (9)(d) of the regulation), with specific rules for implementing these statutory changes.

Technical and Conforming Changes to G.L. c. 62C, Tax Administration, applicable to Corporations subject to Combined Reporting. There are several statutory technical corrections that have been enacted with respect to corporations that are required to file corporate excise returns as members of a combined group. The amendments make clear that the Department may treat the principal reporting corporation as the agent of the members and all corporations included in the return of a combined group for all aspects of the individual group members' corporate excise liability, including the income measure, the non-income measure, and the minimum excise, as applicable to each taxpayer. The principal reporting corporation is the agent with respect to all notices, waivers and other actions authorized or required. However, the Department is not precluded from taking separate procedural actions or directing notices to any individual member(s) of the combined group that file or are required to file a combined report. By contrast, a combined report does not constitute a filing of a return for any business corporation that is part of a combined report but also files or is required to file its own return. The amendments can be found in St. 2014, c. 165, §§ 96 – 104. See also TIR 14-11.

Utility corporations. The public utility excise, formerly G.L. c. 63, sec. 52A, has been repealed, and corporations that were formerly subject to that excise now file under the general corporate excise provisions of G.L. c. 63. Because utility corporations were not allowed to carry forward net operating losses (NOL) under G.L. c. 63, § 52, such corporations cannot deduct any NOL for tax years beginning before January 1, 2014. However, a former utility corporation that becomes taxable as a business corporation under G.L. c. 63, § 39 will be allowed to carry forward a post-2013 NOL that it has incurred, subject to applicable limitations on business corporation loss carryovers.

Extension of Brownfields Credit (TE Item 2.608). The Brownfields Credit, previously scheduled to expire on August 5, 2013, is extended for five additional years. To qualify for a Brownfields Credit, the taxpayer must "commence and diligently pursue" the relevant environmental response action(s) on or before August 5, 2018. The net response and removal costs must be incurred between August 1, 1998 and January 1, 2019.

Community Investment Tax Credit (TE Item 2.621). A Community Investment Tax Credit is allowed for tax years beginning on or after January 1, 2014 for qualified investments (certain cash contributions made to a community development corporation, community support organization, or a community partnership fund) made on or after January 1, 2014. The Community Investment Tax Credit is equal to 50% of the total qualified investment made by the taxpayer for the taxable year. No credit is allowed to a taxpayer that makes a qualified investment of less than \$1,000. In any one taxable year, the total amount of the credit that may be claimed by a taxpayer that makes qualified investments cannot exceed \$1,000,000. The credit is refundable, or, alternatively, may be carried forward 5 years. The credit is set to expire December 31, 2019.

As the part B personal income tax rate has been reduced, tax rates for S corporations are changed accordingly. See below.

Corporations:

| Tax Year | Non-income Measure Tax | Income Measure Tax | | |
|----------|------------------------|---|--------------------------------------|-----------------------------------|
| | | Rate on C Corps' income and S Corps' Qualified and Passive Income | S Corp. Rate (Gross Sales \$6M-\$9M) | S Corp. Rate (Gross Sales > \$9M) |
| 2010 | 0.26% | 8.75% | 2.30% | 3.45% |

| | | | | |
|-------|-------|-------|-------|-------|
| 2011 | 0.26% | 8.25% | 1.97% | 2.95% |
| 2012 | 0.26% | 8.00% | 1.83% | 2.75% |
| 2013 | 0.26% | 8.00% | 1.83% | 2.75% |
| 2014 | 0.26% | 8.00% | 1.87% | 2.80% |
| 2015 | 0.26% | 8.00% | 1.90% | 2.85% |
| 2016* | 0.26% | 8.00% | 1.93% | 2.90% |

S Corporations:

Rate is equal to:

Large S Corp (Gross Sales > \$9M):

C Corp rate minus Part B individual income tax rate

Medium S Corp (\$6M < Gross Sales < \$9M)

2/3 of Large S Corp rate

Small S Corp (Gross Sales < \$6M):

0%

* Based on tax revenue growth projection, the part B personal income tax rate is assumed to further decline to 5.10% effective January 1, 2016. The tax rates for S corporations are therefore assumed to change accordingly.

Financial Institutions:

| Tax Year | Non-income Measure Tax | Income Measure Tax | | |
|----------|------------------------|---|--------------------------------------|-----------------------------------|
| | | Rate on C Corps' income and S Corps' Qualified and Passive Income | S Corp. Rate (Gross Sales \$6M-\$9M) | S Corp. Rate (Gross Sales > \$9M) |
| 2010 | No | 10.00% | 3.13% | 4.70% |
| 2011 | | 9.50% | 2.80% | 4.20% |
| 2012 | | 9.00% | 2.50% | 3.75% |
| 2013 | | 9.00% | 2.50% | 3.75% |
| 2014 | | 9.00% | 2.53% | 3.80% |
| 2015 | | 9.00% | 2.57% | 3.85% |
| 2016* | | 9.00% | 2.60% | 3.90% |

S Corporations:

Rate is equal to:

Large S Corp (Gross Sales > \$9M):

C Corp rate minus Part B individual income tax rate

Medium S Corp (\$6M < Gross Sales < \$9M)

2/3 of Large S Corp rate

Small S Corp (Gross Sales < \$6M):

0%

* Based on tax revenue growth projection, the part B personal income tax rate is assumed to further decline to 5.10% effective January 1, 2016. The tax rates for S corporations are therefore assumed to change accordingly.

The Sales and Use Tax:

In June 2009 legislation was enacted that amended G.L. c. 64H (sales tax) and G.L. c. 64I (use tax), changing the rate of tax for sales and use of tangible personal property and telecommunications services from 5% to 6.25%. See Stat. 2009, c. 27, §§ 53, 55-57, 59. In addition, the new legislation repealed the exemption for alcoholic beverages, including beer, wine, and liquor, sold at retail by amending G.L. c. 64H, § 6(g) to omit reference to c. 138. These changes were effective on and after August 1, 2009. See TIR 09-11 for further details.

As the result of a referendum question on the November 2, 2010 ballot, the law extending the Massachusetts sales and use tax to alcoholic beverages sold at package stores and liquor stores for off-premises consumption, which was enacted on August 1, 2009, has been repealed, effective for sales on or after January 1, 2011. See TIR 10-24 for further details.

Effective July 1, 2011, physician-prescribed, medically necessary breast pumps are exempt from sales and use tax. See St. 2011, c. 68, § 72.

In July 2012 legislation was enacted stating explicitly that “sales that do not involve tangible personal property shall not result in tax expenditures”. See St 2012, c.165, §112. Pursuant to this legislation, from fiscal year 2014 on, we remove some items from our tax expenditure estimates, which we regularly reported in prior years. But to facilitate comparison to tax expenditure estimates in prior years, these items (3.203, 3.422, 3.501, 3.502, 3.503 and 3.504) have been listed in appendix D.

On September 27, 2013, the Governor signed a bill that repealed the expansion of the sales tax on computer software and systems design services that had been enacted by the Legislature on July 24, 2013, retroactive to its effective date, July 31, 2013.

Section 66 of St. 2014, c. 287 added subsection (d) to G.L. c. 63, § 42B. Effective August 13, 2014, solely for the purpose of claiming the sales tax exemption available to research and development corporations under chapters 64H and 64I, §§ 6(r) and 6(s), this change allows a limited partnership that is not a business corporation, but that would otherwise qualify as a research and development corporation under § 42B, to be considered a research and development corporation when all partners are corporations. See also TIR 14-13.

The estimates for tax expenditure items for sales and use tax reflect these tax law changes.



Appendix B - Tax Expenditure Definitions

Fiscal Year 2016 Tax Expenditure Budget: Appendix B Glossary Table

AMORTIZATION: Annual deduction allowed for the gradual exhaustion or obsolescence of intangible assets having a limited useful life which are used in the production of income, such as patents and copyrights; analogous to depreciation of tangible assets.

CAPITAL EXPENDITURE: An expenditure made in acquiring, adding to or bettering a fixed asset. For accounting purposes, capital expenditures are not charged against current revenue. They are added to capital account or "capitalized" and then may be depreciated; amortized, or recovered when a business is sold. This concept should be distinguished from an expense.

CREDIT: Amount by which a taxpayer is allowed to reduce a tax liability, as computed by applying the tax rates to the tax base, to be distinguished from a deduction from the tax base.

DEDUCTION: Amount that a taxpayer is allowed to subtract from the gross tax base.

DEPRECIATION: Annual deduction allowed for the gradual exhaustion or obsolescence of tangible property used in the production of income.

EXCLUSION: The legal elimination from the tax base of items recognized as falling within its definition. The federal term for what is sometimes called an exemption for Massachusetts. (See below.)

EXEMPTION: The legal elimination from the tax base of items or transactions recognized as falling within its definition, or of taxable units that would normally be subject to tax.

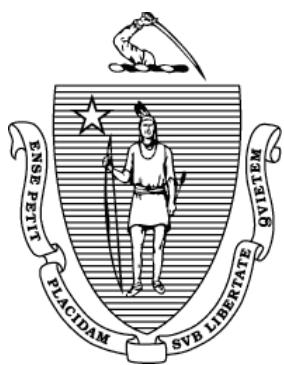
EXPENSE: A revenue expenditure or cost, which, for accounting purposes, is charged against current revenue. To be distinguished from a capital expenditure.

GROSS INCOME: The total of all items included in the concept of income that a taxpayer receives during the taxable period.

NET INCOME: Amount remaining after subtracting exempt income and deductions from gross income.

PERSONAL EXEMPTION: A specific amount or percentage of net income on which the tax rate is zero. To be distinguished from an exemption as defined above, which applies to a class of income or taxpayers. Sometimes called an "allowance".

TAXABLE INCOME: Amount to which the tax rates are applied in computing tax liability, after subtracting personal exemptions from net income.



Appendix C - Summary Table

Fiscal Year 2016 Tax Expenditure Budget: Appendix C Summary Table

The following table shows tax expenditure estimates for the three major taxes from Fiscal Year 2010 to Fiscal Year 2012. In general, the revenue estimate for a tax expenditure tends to follow the anticipated growth of tax collections. However, year-to-year changes in estimates may vary for four other principal reasons: new data sources; refinements to the estimate methodology; changes to federal tax expenditure estimates which are used as the basis for many of the state tax expenditure estimates; and changes in tax laws.

Where possible, we have recalculated past estimates based on revised data, improved methodologies, and changes in statute.

Personal Income Tax (In Millions)

| Tax Expenditure | Item Number | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 |
|--|-------------|------------|------------|------------|------------|------------|
| EXCLUSIONS FROM GROSS INCOME | | | | | | |
| Exclusions from Gross Income | 1.000 | 3,592.5 | 3,844.3 | 3,909.2 | 4,072.5 | 4,242.6 |
| Exemption of Premiums on Accident and Accidental Death Insurance ¹ | 1.001 | 23.4 | 23.9 | 25.0 | 25.9 | 26.1 |
| Exemption of Premiums on Group-Term Life Insurance ¹ | 1.002 | 18.2 | 19.4 | 19.8 | 20.1 | 21.0 |
| Exemption of Interest on Life Insurance Policy and Annuity Cash Value | 1.003 | 205.2 | 209.6 | 209.4 | 212.7 | 216.6 |
| Exemption of Employer Contributions for Medical Insurance Premiums and Medical Care ¹ | 1.004 | 763.6 | 851.3 | 917.1 | 950.2 | 968.7 |
| Exemption of Annuity or Pension Payments to Fire and Police Personnel | 1.005 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption of Distributions from Certain Contributory Pension and Annuity Plans ² | 1.006 | 299.8 | 310.0 | 333.7 | 342.9 | 351.9 |
| Exemption of Railroad Retirement Benefits | 1.007 | 3.9 | 4.1 | 4.3 | 4.5 | 4.8 |
| Exemption of Public Assistance Benefits | 1.008 | 186.0 | 181.3 | 183.4 | 188.0 | 192.7 |
| Exemption of Social Security Benefits | 1.009 | 777.2 | 819.7 | 852.9 | 882.8 | 913.7 |
| Exemption of Workers' Compensation Benefits | 1.010 | 6.6 | 6.7 | 6.7 | 6.9 | 7.2 |
| Exemption for Dependent Care Expenses ¹ | 1.011 | 11.2 | 11.0 | 15.4 | 15.1 | 15.2 |
| Exemption of Certain Foster Care Payments | 1.012 | 3.2 | 3.1 | 3.1 | 3.1 | 3.0 |
| Exemption of Payments Made to Coal Miners | 1.013 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Exemption of Rental Value of Parsonages ¹ | 1.014 | 2.5 | 2.5 | 2.5 | 2.8 | 2.8 |
| Exemption of Scholarships and Fellowships | 1.015 | 19.1 | 19.6 | 20.1 | 20.5 | 21.6 |
| Exemption of Certain Prizes and Awards | 1.016 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption of Cost-Sharing Payments | 1.017 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Exemption of Meals and Lodging Provided at Work ¹ | 1.018 | 9.8 | 11.0 | 12.8 | 13.2 | 13.1 |

| | | | | | | |
|---|-------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Treatment of Business-Related Entertainment Expenses ¹ | 1.019 | 12.1 | 12.5 | 12.9 | 13.4 | 13.7 |
| Exemption of Income from the Sale, Lease, or Transfer of Certain Patents | 1.020 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption of Capital Gains on Home Sales | 1.021 | 301.6 | 301.7 | 292.4 | 326.5 | 367.6 |
| Nontaxation of Capital Gains at Death | 1.022 | 760.8 | 861.5 | 797.3 | 839.1 | 886.8 |
| Exemption of Interest from Massachusetts Obligations | 1.023 | 58.7 | 54.7 | 49.7 | 51.8 | 54.5 |
| Exemption of Benefits and Allowances to Armed Forces Personnel ¹ | 1.024 | 19.3 | 22.1 | 27.7 | 28.4 | 30.5 |
| Exemption of Veterans' Pensions, Disability Compensation and G.I. Benefits | 1.025 | 30.3 | 34.0 | 36.3 | 36.4 | 40.3 |
| Exemption of Military Disability Pensions | 1.026 | 0.5 | 0.5 | 0.5 | 0.8 | 0.7 |
| Exemption of Compensation to Massachusetts-Based Nonresident Military Personnel | 1.027 | 8.6 | 8.7 | 8.6 | 8.7 | 9.0 |
| Exemption for Taxpayers Killed in Military Action or by Terrorist Activity | 1.028 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Retirement Pay of the Uniformed Services | 1.029 | 23.1 | 23.5 | 24.1 | 24.7 | 25.2 |
| Parking, T-Pass and Vanpool Fringe Benefits | 1.030 | 33.0 | 36.5 | 36.3 | 36.4 | 37.3 |
| Health Savings Accounts | 1.031 | Included in 1.422 |
| Employer-Provided Adoption Assistance | 1.032 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Employer-Provided Educational Assistance | 1.033 | 10.1 | 10.1 | 11.5 | 11.3 | 11.1 |
| Department of Defense Homeowners Assistance Plan | 1.035 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Survivor Annuities of Fallen Public Safety Officers | 1.036 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Survivor Annuities of Fallen Astronauts | 1.037 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Discharge of Indebtedness for Health Care Professionals | 1.039 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Archer Medical Savings Accounts | 1.040 | Included in 1.420 |
| Earnings of Pre-paid and Tuition Savings ("529" plans) | 1.041 | 4.4 | 5.0 | 5.6 | 6.2 | 7.3 |

DEFERRALS OF GROSS INCOME

| | | | | | | |
|--|-------|-------|-------|-------|---------|---------|
| Deferrals of Gross Income | 1.100 | 967.9 | 955.4 | 936.4 | 1,080.5 | 1,305.6 |
| Net Exemption of Employer Contributions and Earnings of Private Pension Plans ² | 1.101 | 700.2 | 696.0 | 640.5 | 779.7 | 975.8 |
| Treatment of Incentive Stock Options | 1.102 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption of Earnings on Stock Bonus Plans or Profit Sharing Trusts | 1.103 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption of Earnings on IRA and Keogh Plans ² | 1.104 | 201.8 | 167.9 | 211.4 | 208.1 | 231.4 |
| Non-taxation of Capital Gains at the Time of Gift | 1.106 | 66.0 | 91.4 | 84.6 | 92.7 | 98.4 |

DEDUCTIONS FROM GROSS INCOME

| | | | | | | |
|--|-------|------------|------------|------------|------------|------------|
| Deductions from Gross Income | 1.200 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Capital Gains Deduction | 1.201 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Deduction of Capital Losses Against Interest and Dividend Income | 1.202 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Excess Natural Resource Depletion Allowance | 1.203 | Negligible | Negligible | Negligible | Negligible | Negligible |

| | | | | | | |
|---|-------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Abandoned Building Renovation Deduction | 1.204 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| ACCELERATED DEDUCTIONS FROM GROSS INCOME | | | | | | |
| Accelerated Deductions from Gross Income | 1.300 | 105.1 | 102.5 | 107.8 | 105.8 | 104.8 |
| Modified Accelerated Depreciation on Rental Housing | 1.301 | 24.8 | 23.1 | 24.7 | 23.9 | 23.6 |
| Modified Accelerated Depreciation on Buildings (other than Rental Housing) | 1.303 | 7.5 | 7.4 | 7.4 | 7.3 | 7.2 |
| Modified Accelerated Cost Recovery System (MACRS) for Equipment | 1.304 | 63.7 | 62.8 | 62.8 | 61.9 | 61.0 |
| Deduction for Excess First-Year Depreciation | 1.305 | 7.5 | 7.4 | 11.0 | 10.8 | 10.6 |
| Election to Deduct and Amortize Business Start-up Costs | 1.306 | 0.2 | 0.2 | 0.2 | 0.2 | 0.6 |
| Expensing Exploration and Development Costs | 1.308 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Expensing Research and Experimental Expenditures in One Year | 1.309 | 1.5 | 1.5 | 1.5 | 1.5 | 1.4 |
| Five-Year Amortization of Pollution Control Facilities | 1.310 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Seven-Year Amortization for Reforestation | 1.311 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Expensing Certain Capital Outlays of Farmers | 1.312 | 0.1 | 0.1 | 0.3 | 0.3 | 0.3 |
| DEDUCTIONS FROM ADJUSTED GROSS INCOME | | | | | | |
| Deductions from Adjusted Gross Income | 1.400 | 810.1 | 840.0 | 855.8 | 870.1 | 886.6 |
| Deduction for Employee Social Security and Railroad Retirement Payments | 1.401 | 286.1 | 297.7 | 298.3 | 297.5 | 296.7 |
| Deduction for Employee Contributions to Public Pension Plans ² | 1.402 | Included in 1.401 |
| Additional Exemption for the Elderly | 1.403 | 26.6 | 27.5 | 28.2 | 28.8 | 29.4 |
| Additional Exemption for the Blind | 1.404 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| Dependents Exemption Where the Child Earns Income ³ | 1.405 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Deduction for Dependents Under 12 | 1.406 | 135.7 | 134.2 | 133.1 | 131.4 | 130.0 |
| Personal Exemption for Students Age 19 or Over | 1.407 | 9.1 | 9.0 | 9.0 | 8.8 | 8.7 |
| Deduction for Adoption Fees | 1.408 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Deduction for Business-Related Child Care Expenses | 1.409 | 15.5 | 16.0 | 16.9 | 17.6 | 18.3 |
| Exemption of Medical Expenses | 1.410 | 106.1 | 106.7 | 106.2 | 108.7 | 111.9 |
| Rent Deduction | 1.411 | 117.9 | 121.1 | 124.4 | 126.6 | 128.8 |
| Nontaxation of Charitable Purpose Income of Trustees, Executors or Administrators | 1.412 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption of Interest on Savings in Massachusetts Banks | 1.413 | 4.5 | 3.6 | 3.7 | 3.7 | 3.7 |
| Tuition Deduction (Over 25% of Income) | 1.414 | 29.6 | 36.0 | 45.2 | 49.5 | 54.2 |
| Charitable Contributions Tax Deduction | 1.415 | Not Active |
| Deduction for Costs Involved in Unlawful Discrimination Suits | 1.418 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Business Expenses of National Guard and Reserve Members | 1.419 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Archer Medical Savings Accounts | 1.420 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Deduction for Clean-Fuel Vehicles and Certain Refueling Property | 1.421 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Health Savings Accounts | 1.422 | 4.7 | 6.2 | 5.7 | 6.8 | 8.1 |

| | | | | | | |
|--|-------|------------|------------|------------|------------|------------|
| Commuter Deduction | 1.423 | 7.1 | 7.9 | 8.4 | 8.5 | 8.5 |
| Self-Employed Health Insurance Deduction | 1.424 | 42.6 | 43.0 | 42.6 | 45.2 | 48.0 |
| Student Loan Interest Deduction (allowed Federally or by Massachusetts) | 1.425 | 23.0 | 29.4 | 32.3 | 35.4 | 38.7 |
| Expenses of Human Organ Transplant | 1.426 | N.A. | 0.1 | 0.1 | 0.1 | 0.1 |
| PREFERENTIAL RATE OF TAXATION | | | | | | |
| Preferential Rate of Taxation | 1.500 | 0.0 | 0.1 | 0.7 | 2.3 | 2.3 |
| Small Business Stock, Capital Gains Tax Rate | 1.501 | N.A. | 0.1 | 0.7 | 2.3 | 2.3 |
| CREDITS AGAINST TAX | | | | | | |
| Credits Against Tax | 1.600 | 217.9 | 229.6 | 249.0 | 255.8 | 263.7 |
| Renewable Energy Source Credit | 1.601 | 1.0 | 1.1 | 1.8 | 1.7 | 1.7 |
| Credit for Removal of Lead Paint | 1.602 | 2.5 | 3.0 | 2.7 | 2.8 | 2.9 |
| EDIP/Economic Development Incentive Program Credit | 1.603 | 2.8 | 2.8 | 3.7 | 3.7 | 3.7 |
| Credit for Employing Former Full-Employment Program Participants | 1.604 | Not Active |
| Earned Income Credit | 1.605 | 124.1 | 126.7 | 131.1 | 133.6 | 136.3 |
| Septic System Repair Credit | 1.606 | 10.6 | 10.1 | 9.8 | 9.7 | 9.5 |
| Low Income Housing Credit | 1.607 | 1.0 | 1.5 | 2.0 | 1.5 | 1.0 |
| Brownfields Credit | 1.608 | 3.8 | 4.2 | 5.2 | 4.3 | 4.8 |
| Refundable State Tax Credit Against Property Taxes for Seniors ("Circuit Breaker") | 1.609 | 63.9 | 68.0 | 70.6 | 74.0 | 77.6 |
| Historic Buildings Rehabilitation Credit | 1.610 | 4.1 | 5.6 | 6.4 | 6.9 | 7.5 |
| Film (or Motion Picture) Credit | 1.611 | 4.0 | 1.7 | 2.1 | 2.1 | 2.1 |
| Medical Device User Fee Credit | 1.613 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Dairy Farmers Credit | 1.614 | 0.2 | 2.8 | 3.3 | 3.3 | 3.3 |
| Conservation Land Credit | 1.615 | 0.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Employer Wellness Program Tax Credit | 1.616 | 0.0 | 0.0 | 7.5 | 7.5 | 7.5 |
| Community Investment Tax Credit | 1.617 | 0.0 | 0.0 | 0.8 | 2.3 | 3.0 |
| Farming and Fisheries Income Tax Credit | 1.618 | N.A. | N.A. | N.A. | 0.4 | 0.9 |

Fiscal Year 2016 Tax Expenditure Budget: Appendix C Summary Table

Corporate Tax (In Millions)

| Tax Expenditure | Item Number | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 |
|---|----------------|------------|------------|------------|------------|------------|
| EXCLUSIONS FROM GROSS INCOME | | | | | | |
| Exclusions from Gross Income | 2.000 | 84.2 | 98.4 | 99.6 | 97.2 | 100.3 |
| Small Business Corporations | 2.001 | 84.2 | 98.4 | 99.6 | 97.2 | 100.3 |
| Exemption of Income from the Sale, Lease or Transfer of Certain Patents | 2.002 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| DEFERRALS OF GROSS INCOME | | | | | | |
| Deferrals of Gross Income | 2.100 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 |
| Deferral of Tax on Certain Shipping Companies | 2.101 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 |
| DEDUCTIONS FROM GROSS INCOME | | | | | | |
| Deductions from Gross Income | 2.200 | 183.7 | 200.1 | 200.1 | 193.2 | 199.5 |
| Charitable Contributions and Gifts Deduction | 2.201 | 23.4 | 25.5 | 25.5 | 24.6 | 25.4 |
| Net Operating Loss (NOL) Carry-Forward | 2.203 | 159.7 | 174.1 | 174.0 | 167.8 | 173.2 |
| Excess Natural Resource Depletion Allowance | 2.204 | 0.6 | 0.6 | 0.6 | 0.9 | 0.9 |
| Deduction for Certain Dividends of Cooperatives | 2.205 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Economic Opportunity Areas; Tax Deduction for Renovation of Abandoned Buildings | 2.206 | Negligible | Negligible | Negligible | Negligible | Negligible |
| ACCELERATED DEDUCTIONS FROM GROSS INCOME | | | | | | |
| Accelerated Deductions from Gross Income | 2.300 | 324.2 | 351.4 | 353.9 | 346.6 | 369.0 |
| Modified Accelerated Cost Recovery System on Rental Housing | 2.301 | 4.7 | 3.8 | 4.3 | 4.5 | 4.5 |
| Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly | 2.303 | 0.6 | 0.4 | 0.4 | 0.4 | 0.4 |
| Election to Deduct and Amortize Business Start-up Costs | 2.304 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| Modified Accelerated Cost Recovery System for Equipment | 2.305 | 205.9 | 224.4 | 224.8 | 218.3 | 226.4 |
| Deduction for Excess First-Year Depreciation | 2.306 | 4.5 | 2.9 | 13.6 | 9.0 | 6.8 |
| Modified Accelerated Depreciation on Buildings (other than Rental Housing) | 2.307 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| Expensing Research and Development Expenditures in One Year | 2.308 | 105.2 | 116.3 | 107.1 | 110.7 | 127.1 |
| Expensing Exploration and Development Costs | 2.309 | 0.3 | 0.4 | 0.5 | 0.5 | 0.5 |
| Five-Year Amortization of Pollution Control Facilities | 2.311 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 |
| Expensing of Alternative Energy Units | 2.312 | Not Active |
| Seven-Year Amortization for Reforestation | 2.313 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| ADJUSTMENTS TO APPORTIONMENT FORMULA | | | | | | |
| Adjustments to Apportionment Formula | 2.400 | 372.1 | 405.5 | 405.3 | 390.9 | 403.6 |
| Unequal Weighting of Sales, Payroll, and Property in the Apportionment Formula | 2.401 | 372.1 | 405.5 | 405.3 | 390.9 | 403.6 |
| EXCLUSIONS FROM PROPERTY COMPONENT | | | | | | |
| Exclusions from Property Component | 2.500 | 214.3 | 233.5 | 233.4 | 225.1 | 232.4 |
| Nontaxation of Certain Energy Property | 2.501 | Not | Not | Not | Not | Not |

| | | Active | Active | Active | Active | Active |
|--|-------|------------|------------|------------|------------|------------|
| Exemption for Property Subject to Local Taxation | 2.502 | 214.3 | 233.5 | 233.4 | 225.1 | 232.4 |
| CREDITS AGAINST TAX | | | | | | |
| Credits Against Tax | 2.600 | 419.8 | 467.7 | 454.3 | 509.1 | 540.9 |
| Investment Tax Credit | 2.602 | 55.1 | 60.1 | 60.0 | 57.9 | 59.8 |
| Vanpool Credit | 2.603 | Negligible | Negligible | Negligible | Negligible | Negligible |
| Research Credit | 2.604 | 161.9 | 176.4 | 176.3 | 177.7 | 191.4 |
| EDIP/Economic Development Incentive Program Credit | 2.605 | 16.9 | 18.4 | 18.4 | 24.2 | 24.7 |
| Credit for Employing Former Full-Employment Program Participants | 2.606 | Not Active |
| Harbor Maintenance Tax Credit | 2.607 | 1.2 | 1.3 | 1.1 | 1.2 | 1.3 |
| Brownfields Credit | 2.608 | 34.0 | 37.1 | 37.1 | 35.7 | 36.9 |
| Low Income Housing Credit | 2.609 | 49.5 | 47.8 | 58.0 | 69.0 | 79.0 |
| Historic Buildings Rehabilitation Credit | 2.610 | 31.7 | 34.5 | 34.5 | 33.3 | 34.3 |
| Film (or Motion Picture) Credit | 2.614 | 51.7 | 76.1 | 39.6 | 75.3 | 77.9 |
| Medical Device User Fee Credit | 2.615 | 0.5 | 0.6 | 0.6 | 0.5 | 0.6 |
| Devens Refundable Tax Credit | 2.616 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Life Sciences Tax Incentive Program | 2.617 | 17.4 | 15.5 | 20.5 | 24.5 | 24.5 |
| Dairy Farmers Credit | 2.618 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Conservation Land Credit | 2.619 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Employer Wellness Program Tax Credit | 2.620 | 0.0 | 0.0 | 7.5 | 7.5 | 7.5 |
| Community Investment Tax Credit | 2.621 | 0.0 | 0.0 | 0.8 | 2.3 | 3.0 |
| ENTITY EXEMPT FROM TAXATION | | | | | | |
| Entity Exempt from Taxation | 2.700 | 6.9 | 6.4 | 5.9 | 6.6 | 6.8 |
| Exemption of Credit Union Income | 2.701 | 6.9 | 6.4 | 5.9 | 6.6 | 6.8 |
| Tax-Exempt Organizations | 2.702 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Regulated Investment Companies | 2.703 | N.A. | N.A. | N.A. | N.A. | N.A. |

Fiscal Year 2016 Tax Expenditure Budget: Appendix C Summary Table

| Sales Tax (In Millions) | | | | | | |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Tax Expenditure | Item Number | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 |
| EXEMPT ENTITIES | | | | | | |
| Exempt Entities | 3.000 | 376.4 | 385.4 | 397.6 | 417.3 | 441.0 |
| Exemption for Sales to the Federal Government | 3.001 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Sales to the Commonwealth | 3.002 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Sales to Tax-Exempt Organizations | 3.003 | 376.0 | 385.0 | 397.2 | 416.9 | 440.7 |
| Exemption for Sales of Tangible Personal Property to Motion Picture Production Companies | 3.004 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 |
| Exemption for Sales of Certain Tangible Personal Property Purchased for a Certified Life Sciences Company | 3.005 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 |
| EXEMPT PRODUCTS/SERVICES | | | | | | |
| Exempt Products/Services | 3.100 | 1,446.4 | 1,477.6 | 1,526.9 | 1,581.3 | 1,648.2 |
| Exemption for Food | 3.101 | 657.1 | 669.9 | 698.7 | 723.2 | 753.3 |
| Exemption for Certain Food and Beverages Sold in Restaurants | 3.102 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Clothing | 3.103 | 258.0 | 254.7 | 259.3 | 268.4 | 279.6 |
| Exemption for Medical and Dental Supplies and Devices | 3.104 | 434.3 | 451.5 | 466.8 | 485.3 | 507.9 |
| Exemption for Water | 3.105 | 48.0 | 50.6 | 50.7 | 52.5 | 54.7 |
| Exemption for Newspapers and Magazines | 3.106 | 36.4 | 36.5 | 36.3 | 36.0 | 35.8 |
| Exemption for the American Flag | 3.107 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Certain Precious Metals | 3.108 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Cement Mixers | 3.109 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Aircraft & Aircraft Parts | 3.112 | 12.6 | 14.2 | 15.0 | 15.9 | 16.8 |
| Exemption for Breast Pumps | 3.113 | Included in 3.104 |
| EXEMPT, TAXED UNDER ANOTHER EXCISE | | | | | | |
| Exempt, Taxed Under Another Excise | 3.200 | 839.2 | 836.3 | 829.8 | 813.4 | 799.6 |
| Exemption for Alcoholic Beverages | 3.201 | 110.0 | 111.5 | 113.6 | 116.7 | 120.1 |
| Exemption for Motor Fuels | 3.202 | 729.2 | 724.8 | 716.1 | 696.7 | 679.5 |
| EXEMPT COMPONENT OF A PRODUCT OR CONSUMED IN PRODUCTION | | | | | | |
| Exempt Component of a Product or Consumed in Production | 3.300 | 840.0 | 842.0 | 853.0 | 867.7 | 880.8 |
| Exemption for Items Used in Making Clothing | 3.301 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Materials, Tools, Fuels and Machinery Used in Manufacturing | 3.302 | 612.0 | 615.0 | 618.1 | 621.2 | 624.3 |
| Exemption for Materials, Tools, Fuels and Machinery Used in Research and Development | 3.303 | 56.5 | 61.7 | 65.4 | 73.7 | 77.8 |
| Exemption for Materials, Tools, Fuels, and Machinery Used in Furnishing Power | 3.304 | 83.5 | 73.8 | 75.1 | 75.1 | 77.1 |
| Exemption for Materials, Tools, Fuels, and Machinery Used in Newspaper Printing | 3.306 | 62.1 | 63.6 | 65.2 | 67.2 | 69.6 |

| | | | | | | |
|--|-------|------|------|------|------|------|
| Exemption for Materials, Tools, Fuels, and Machinery Used in Agricultural Production | 3.308 | 13.7 | 14.8 | 15.5 | 16.2 | 17.0 |
| Exemption for Vessels, Materials, Tools, Fuels, and Machinery Used in Commercial Fishing | 3.309 | 12.2 | 13.0 | 13.7 | 14.4 | 15.1 |
| Exemption for Materials, Tools, Fuels and Machinery Used in Commercial Radio and TV Broadcasting | 3.310 | N.A. | N.A. | N.A. | N.A. | N.A. |

EXEMPTIONS FOR SPECIFIED USES OF PRODUCTS/SERVICES

| | | | | | | |
|---|-------|-------|-------|-------|---------|---------|
| Exemptions for Specified Uses of Products/Services | 3.400 | 928.6 | 922.6 | 966.4 | 1,000.1 | 1,036.4 |
| Exemption for Electricity | 3.401 | 296.8 | 297.3 | 314.4 | 330.6 | 348.4 |
| Exemption for Fuel Used for Heating Purposes | 3.402 | 87.2 | 84.3 | 82.8 | 78.3 | 73.7 |
| Exemption for Piped and Bottled Gas | 3.403 | 145.0 | 138.2 | 161.4 | 178.8 | 195.0 |
| Exemption for Steam | 3.404 | 14.4 | 14.4 | 14.4 | 14.4 | 14.4 |
| Exemption for Certain Energy Conservation Equipment | 3.405 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Funeral Items | 3.406 | 12.8 | 12.9 | 13.1 | 13.4 | 13.8 |
| Exemption for a Motor Vehicle for a Paraplegic | 3.407 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 |
| Exemption for Textbooks | 3.408 | 45.4 | 46.4 | 47.7 | 49.5 | 51.6 |
| Exemption for Books Used for Religious Worship | 3.409 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Containers | 3.410 | 163.5 | 166.5 | 169.4 | 171.9 | 174.3 |
| Exemption for Certain Sales by Typographers, Compositors, Color Separators | 3.411 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Sales of Building Materials and Supplies to be Used in Connection with Certain Construction Contracts | 3.412 | 93.9 | 99.7 | 101.4 | 102.5 | 106.8 |
| Exemption for Commuter Boats | 3.417 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Fuels, Supplies and Repairs for Vessels Engaged in Interstate or Foreign Commerce | 3.418 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 |
| Exemption for Fuel Used in Operating Aircraft and Railroads | 3.419 | 67.7 | 60.9 | 59.9 | 58.7 | 56.5 |
| Exemption for Sales of Certain New or Used Buses | 3.420 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Films | 3.421 | N.A. | N.A. | N.A. | N.A. | N.A. |

MISCELLANEOUS EXEMPTIONS

| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| Miscellaneous Exemptions | 3.600 | 130.5 | 134.2 | 144.8 | 149.9 | 155.4 |
| Exemption for Casual or Isolated Sales | 3.601 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Vending Machine Sales | 3.602 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Certain Meals | 3.603 | 9.8 | 10.8 | 11.5 | 11.9 | 12.0 |
| Exemption for Certain Bed and Breakfast Establishments from Sales Tax on Meals and Room Occupancy Excise | 3.604 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Certain Summer Camps from Sales Tax on Meals and Room Occupancy Excise | 3.605 | 1.1 | 1.2 | 1.2 | 1.3 | 1.3 |
| Exemption for Trade-in Allowances for Motor Vehicles and Trailers | 3.606 | 107.1 | 109.5 | 118.9 | 122.9 | 127.4 |
| Exemption for Publications of Tax-Exempt Organizations | 3.607 | 12.4 | 12.8 | 13.2 | 13.9 | 14.7 |
| Exemption for Gifts of Scientific Equipment | 3.608 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Vessels or Barges of 50 Tons or Over | 3.609 | N.A. | N.A. | N.A. | N.A. | N.A. |
| Exemption for Rental Charges for Refuse Containers | 3.610 | N.A. | N.A. | N.A. | N.A. | N.A. |

| | | | | | | |
|---------------------------|-------|------|------|------|------|------|
| Exemption for Honor Trays | 3.611 | N.A. | N.A. | N.A. | N.A. | N.A. |
|---------------------------|-------|------|------|------|------|------|

Appendix D - Non-Tax Expenditure Budget Items

Fiscal Year 2016 Tax Expenditure Budget – Appendix D Non-TEB Items

In July 2012 legislation was enacted stating explicitly that “sales that do not involve tangible personal property shall not result in tax expenditures”. See St 2012, c.165, §112. Pursuant to this legislation, from fiscal year 2014 on, we remove some items from our tax expenditure estimates, which we regularly reported in prior years. But to facilitate comparison to tax expenditure estimates in prior years, we list these items in this appendix.

Items:

3.203 Exemption for Hotel/Motel Rooms

Rental charges for real property are exempt from sales tax. However, rentals of rooms in hotels, motels or lodging houses are subject to a state excise at a rate of 5.7% of the rental price, and, at a municipality’s option, to a local excise of up to 6% of the rental price (6.5% in the city of Boston). A Convention Center financing fee of 2.75% is also included in certain areas.

Origin: General exclusion of real property transactions

Estimate: \$204.6

Comment: Revenues collected under the budgeted state room excise were \$129.2 million in Fiscal Year 2013 and \$138.5 million in Fiscal Year 2014.

3.422 Exemption for Telephone Services

Sales of residential telecommunications services of up to \$30 per month are exempt from sales tax.

Origin: M.G.L. c. 64H, § 6(i)

Estimate: \$36.3

Comment: Telegraph services are also exempt, but are not included in this estimate.

3.501 Nontaxation of Transfers of Real Property

Real estate is exempt from sales tax but is subject to a deeds excise at a rate of 0.456% of the taxable price of the property (0.342% in Barnstable County). The estimate represents revenues that would be collected under the sales tax if sales of real property were taxed at 6.25%.

Origin: General exclusion of real property transactions

Estimate: \$3,532.7

Comment: Revenues collected under the Deeds Excise Tax (including Secretary State Deeds) were \$188.9 million in Fiscal Year 2013 and \$223.1

million in Fiscal Year 2014.

3.502 Nontaxation of Rentals of Real Property
Rental charges for real property, whether for residential or business purposes, are exempt from sales tax.

Origin: General exclusion of real property transactions
Estimate: \$1,702.0

Comment: This estimate excludes rentals of hotel/motel rooms, which are separately stated under item 3.203.

3.503 Nontaxation of Certain Services
Certain services are not subject to sales tax. This estimate includes a range of services to individuals and businesses which are excluded from taxation by their omission from the statutory definition of services.

Origin: M.G.L. c. 64H § 1
Estimate: \$11,094.3

3.504 Nontaxation of Internet Access and Related Services
Internet access services, electronic mail services, electronic bulletin board services, web hosting services or similar on-line computer services are not subject to the sales and use tax.

Origin: M.G.L. c. 64H § 1
Estimate: \$185.5

Summary:

| Description of Item | Former TEB number | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 |
|---|-------------------|---------|---------|---------|---------|---------|
| Exemption for Hotel/Motel Rooms | 3.203 | 160.0 | 169.0 | 182.1 | 195.6 | 204.6 |
| Exemption for Telephone Services | 3.422 | 37.9 | 36.1 | 35.3 | 35.8 | 36.3 |
| Nontaxation of Transfers of Real Property | 3.501 | 2,286.2 | 2,720.3 | 3,190.2 | 3,328.0 | 3,532.7 |
| Nontaxation of Rentals of Real Property | 3.502 | 1,511.5 | 1,571.3 | 1,609.3 | 1,654.9 | 1,702.0 |

| | | | | | | |
|---|-------|---------|---------|----------|----------|----------|
| Nontaxation of Certain Services | 3.503 | 9,301.5 | 9,635.2 | 10,000.4 | 10,480.2 | 11,094.3 |
| Nontaxation of Internet Access and Related Services | 3.504 | 149.2 | 162.0 | 172.2 | 178.6 | 185.5 |

