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ECONOMIC INFORMATION - Quarter 1, FY 2011

The information in this section was prepared by the Massachusetts State Data Center (MassSDC) at the University of Massachusetts Donahue Institute and may be relevant in evaluating the economic and financial condition and prospects of the Commonwealth of Massachusetts. The State Data Center archives data about Massachusetts. The demographic information and statistical data, which have been obtained by the MassSDC from the sources indicated, do not necessarily present all factors that may have a bearing on the Commonwealth's fiscal and economic affairs.

All information is presented on a calendar-year basis unless otherwise indicated. **The section was prepared for release on November 1, 2010. Information in the text, tables, charts, and graphs is current as of October 1, 2010.** Sources of information are indicated in the text or immediately following the charts and tables, and also from the *Sources* on the last page of the Exhibit A section. Although the Commonwealth considers the sources to be reliable, it makes no independent verification of the information presented herein and therefore does not warrant its accuracy.

Statistical Overview

<u>Population</u> (p. A-2)	<u>Massachusetts</u>	<u>United States</u>
Estimated Percent Change in Population, April 1, 2000 - July 1, 2009	3.9%	9.1%
<u>Personal Income, Consumer Prices, and Poverty</u> (p. A-7)		
Per Capita Personal Income, 2009	\$49,643	\$39,626
Average Annual Pay, All Industries, 2009	\$56,267	\$45,559
Percent Change in CPI-U*, 2008-2009	-0.7%	-0.4%
Percent Change in CPI-U*, September 2009 - September 2010	-0.1%	1.1%
Poverty Rate, 2007-2009 Average	11.1%	13.4%
Average Weekly Earnings, Manufacturing Production Workers: 2009	\$826.80	\$725.87
Percent Change from previous year	0.2%	0.2%
<u>Employment</u> (p. A-16)		
Percent Change in Nonfarm Payroll Employment (Not Seasonally Adjusted), August 2009-August 2010p	1.6%	0.2%
Unemployment Rate, 2009	8.4%	9.3%
Unemployment Rate, September 2010 (seasonally adjusted)	8.4%	9.6%
<u>Economic Base and Performance</u> (p. A-28)		
Percent Change in Gross Domestic Product, 2007-2008	1.9%	0.7%
Percent Change in International Exports, 2008-2009	-16.7%	-18.7%
Percent Change in Housing Permits Authorized, 2008-2009	-19.6%	-35.6%
<u>Education</u> (p. A-22)		
Expenditure Per Pupil K-12 Public, 2008	\$13,454	\$10,259
Percent of Adults with a Bachelor's Degree or higher, 2009	38.2%	27.9%

*NOTE: Percent changes in the Consumer Price Index for All Urban Consumers (CPI-U) are for the Boston-Worcester-Lawrence, MA-NH-ME-CT CMSA & the United States. p = preliminary.

Massachusetts is a densely populated state with a well-educated population, comparatively high income levels, and a relatively diversified economy. While the total population of Massachusetts has remained fairly stable in the last 25 years, significant changes have occurred in the age distribution of the population: dramatic growth in residents between the ages of 20 and 44 since 1980 is expected to lead to a population distributed more heavily in the 65 and over age group in the next 25 years. Just as the working-age population has increased, income levels in Massachusetts since 1980 have grown significantly more than the national average, and a variety of measures of income show that Massachusetts residents have significantly higher amounts of annual income than the national average. These higher levels of income have been accompanied by a consistently lower poverty rate and with the exception of the recession of the early 1990s and a seventeen month stretch between 2006 and 2007, considerably lower unemployment rates in Massachusetts than in the United States since 1980. While the state unemployment rate fell to 8.4 percent in September 2010, the state has seen a slower rise in unemployment than the nation as a whole. In 2008, Massachusetts was ranked second in the U.S. according to the American Human Development Index, modeled after the United Nations Human Development Index, which compares health, income and education outcomes.

The following five sections provide detailed information on population characteristics, personal income, employment, economic base and performance, and human resources and infrastructure.

POPULATION CHARACTERISTICS

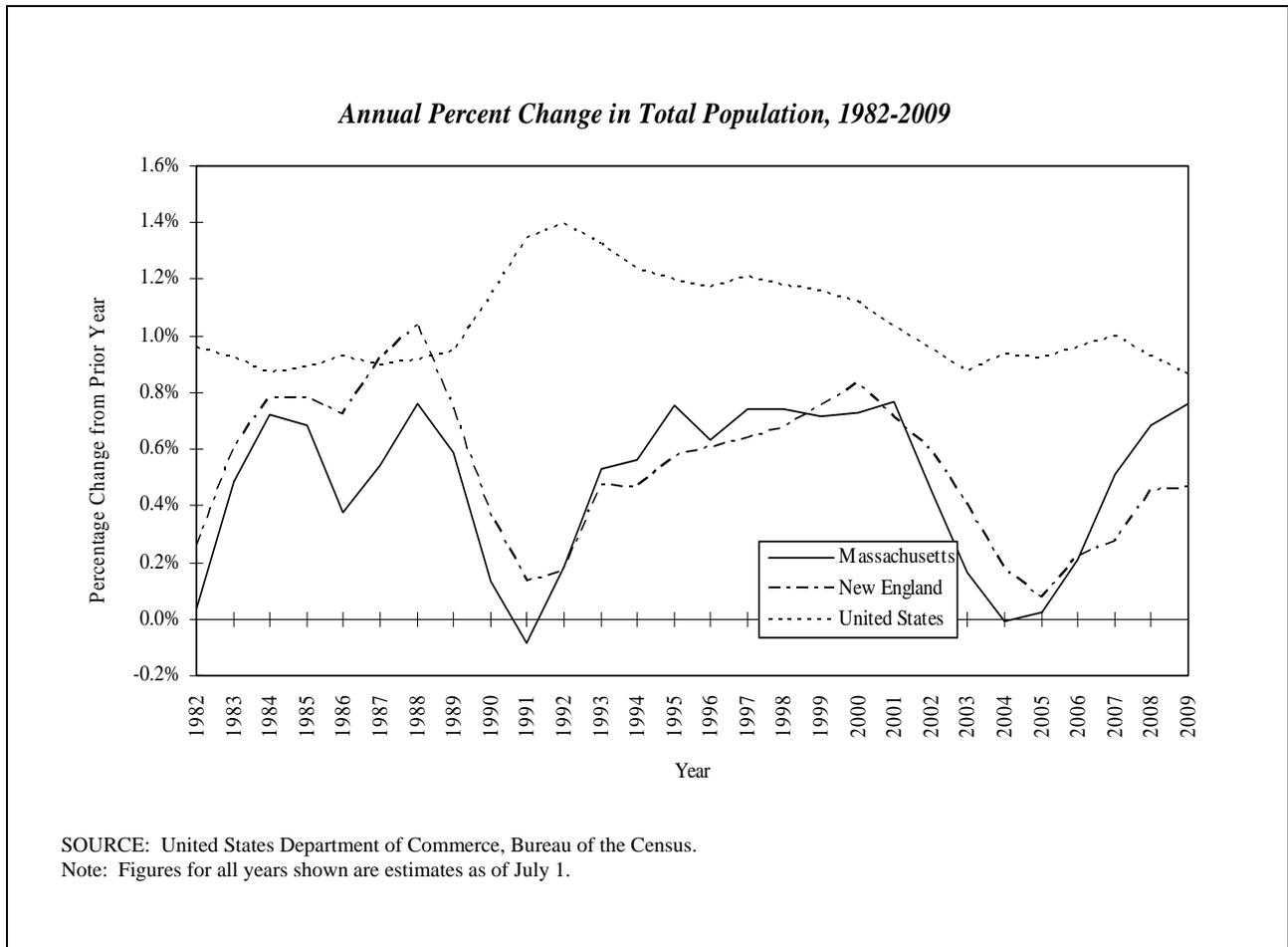
Massachusetts is a relatively slow growing but densely populated state with a comparatively large percentage of its residents living in metropolitan areas. The population density of Massachusetts was estimated as of July 1, 2009 to be 841.0 persons per square mile, as compared to 86.8 for the United States as a whole. Among the 50 states, only Rhode Island and New Jersey have a greater population density. Massachusetts also ranked just behind the same two states in percentage of residents living in metropolitan areas. According to the current county-based definition, 99.6 percent of the state's population lived in metropolitan areas.

The State's population is concentrated in its eastern portion. The city of Boston is the largest city in New England, with a July 1, 2009 population estimated at 645,169, or 9.8 percent of the state's population. Boston is the hub of the seven-county Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area (MSA), which includes the two southeastern New Hampshire counties, and had a total population in 2009 estimated at 4,588,680, or 31.8 percent of the total New England population. The three-county Boston-Quincy, MA Metropolitan division is the largest component of that MSA, with a total population in 2009 estimated at 1,918,227.

The second largest MSA in the state is the Worcester, MA MSA, with a 2009 population estimated at 803,701. The city of Worcester, situated approximately 40 miles west of Boston with a 2009 population estimated at 182,882, is the second largest city in New England as well as the second largest in the state. As a major medical and education center, the Worcester area is home to 18 patient care facilities, including the University of Massachusetts Medical School, and thirteen other colleges and universities.

The third largest MSA in Massachusetts is the three-county Springfield, MA MSA, with a 2009 population estimated at 698,903. Springfield, the third largest city in the Commonwealth with a 2009 population estimated at 155,580, is located in the Connecticut River Valley in Western Massachusetts and enjoys a diverse body of corporate employers, the largest of which are Baystate Health System, Big Y Supermarkets, MassMutual Financial Group, and Hasbro Games (Milton Bradley). In addition, Springfield is home to three independent colleges.

As the following graph and table indicate, the population in Massachusetts generally grows at a similar rate to the population of New England and more slowly than the nation as a whole. According to the Census Bureau's latest revised estimates released in December 2009, the Massachusetts population has only grown by 3.9 percent since Census 2000 while 14 states have grown more slowly.



The following table compares the population level and percentage change in the population of Massachusetts with those of the New England states and the United States.

Population, 1972-2009
(in thousands)

Year	Massachusetts		New England		United States	
	Total	Percent Change	Total	Percent Change	Total	Percent Change
1972	5,760	0.4%	12,082	0.7%	209,284	1.2%
1973	5,781	0.4%	12,140	0.5%	211,357	1.0%
1974	5,774	-0.1%	12,146	0.0%	213,342	0.9%
1975	5,758	-0.3%	12,163	0.1%	215,465	1.0%
1976	5,744	-0.2%	12,192	0.2%	217,563	1.0%
1977	5,738	-0.1%	12,239	0.4%	219,760	1.0%
1978	5,736	0.0%	12,283	0.4%	222,095	1.1%
1979	5,738	0.0%	12,322	0.3%	224,567	1.1%
1980	5,737	0.0%	12,348	0.2%	226,546	0.9%
1981	5,769	0.6%	12,436	0.7%	229,466	1.3%
1982	5,771	0.0%	12,468	0.3%	231,664	1.0%
1983	5,799	0.5%	12,544	0.6%	233,792	0.9%
1984	5,841	0.7%	12,642	0.8%	235,825	0.9%
1985	5,881	0.7%	12,741	0.8%	237,924	0.9%
1986	5,903	0.4%	12,833	0.7%	240,133	0.9%
1987	5,935	0.5%	12,951	0.9%	242,289	0.9%
1988	5,980	0.8%	13,085	1.0%	244,499	0.9%
1989	6,015	0.6%	13,182	0.7%	246,819	0.9%
1990	6,023	0.1%	13,230	0.4%	249,623	1.1%
1991	6,018	-0.1%	13,248	0.1%	252,981	1.3%
1992	6,029	0.2%	13,271	0.2%	256,514	1.4%
1993	6,061	0.5%	13,334	0.5%	259,919	1.3%
1994	6,095	0.6%	13,396	0.5%	263,126	1.2%
1995	6,141	0.8%	13,473	0.6%	266,278	1.2%
1996	6,180	0.6%	13,555	0.6%	269,394	1.2%
1997	6,226	0.7%	13,642	0.6%	272,647	1.2%
1998	6,272	0.7%	13,734	0.7%	275,854	1.2%
1999	6,317	0.7%	13,838	0.8%	279,040	1.2%
2000	6,363	0.7%	13,953	0.8%	282,172	1.1%
2001	6,412	1.0%	14,052	0.9%	285,082	1.3%
2002	6,441	0.5%	14,135	0.6%	287,804	1.0%
2003	6,452	0.2%	14,192	0.4%	290,326	0.9%
2004	6,451	0.0%	14,216	0.2%	293,046	0.9%
2005	6,453	0.0%	14,227	0.1%	295,753	0.9%
2006	6,466	0.2%	14,259	0.2%	298,593	1.0%
2007	6,499	0.5%	14,298	0.3%	301,580	1.0%
2008	6,544	0.7%	14,363	0.5%	304,375	0.9%
2009	6,594	0.8%	14,430	0.5%	307,007	0.9%

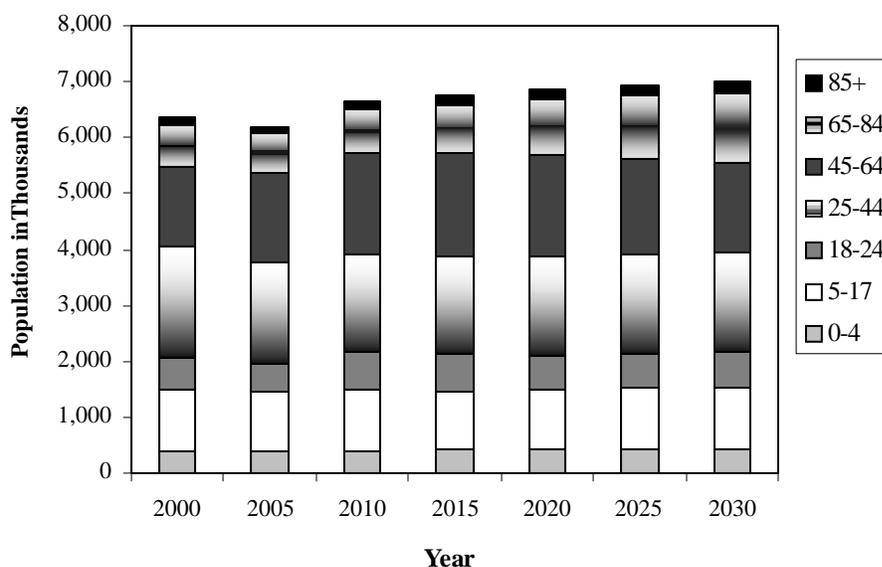
SOURCE: United States Department of Commerce, Bureau of the Census. 1980 figures are census counts as of April 1, 1980; figures for all other years shown are estimates as of July 1.

The next 25 years are expected to bring about a continued change in the age distribution of the Massachusetts population. As the following table and chart show, the share of the 65 and over age group and especially the 85 and over age group will continue to grow. The chart, table and population pyramids (below, and on the following page) show the projected population by age for Massachusetts for 2000 through 2030.

**Projected Massachusetts Population by Age Group
2000-2030 (in thousands)**

<i>Year</i>	<i>0-4</i>	<i>5-17</i>	<i>18-24</i>	<i>25-44</i>	<i>45-64</i>	<i>65-84</i>	<i>85+</i>	<i>All Ages</i>	<i>Median Age</i>
2000	397.3	1,102.8	579.3	1,989.8	1,419.8	743.5	116.7	6,349.1	36.5
2005	395.1	1,055.6	488.9	1,844.0	1,602.5	693.1	103.7	6,182.9	38.2
2010	400.7	1,083.1	670.2	1,769.7	1,817.1	750.6	158.0	6,649.4	38.8
2015	409.7	1,064.2	656.0	1,746.1	1,857.1	856.5	168.9	6,758.6	39.2
2020	422.3	1,070.9	617.5	1,775.8	1,809.3	987.8	172.0	6,855.5	39.5
2025	431.0	1,087.7	616.2	1,782.5	1,703.3	1,137.8	180.1	6,938.6	39.7
2030	430.6	1,115.0	610.7	1,783.9	1,608.7	1,251.2	211.9	7,012.0	40.2

**Projected Massachusetts Population by Age Group
2000-2030**

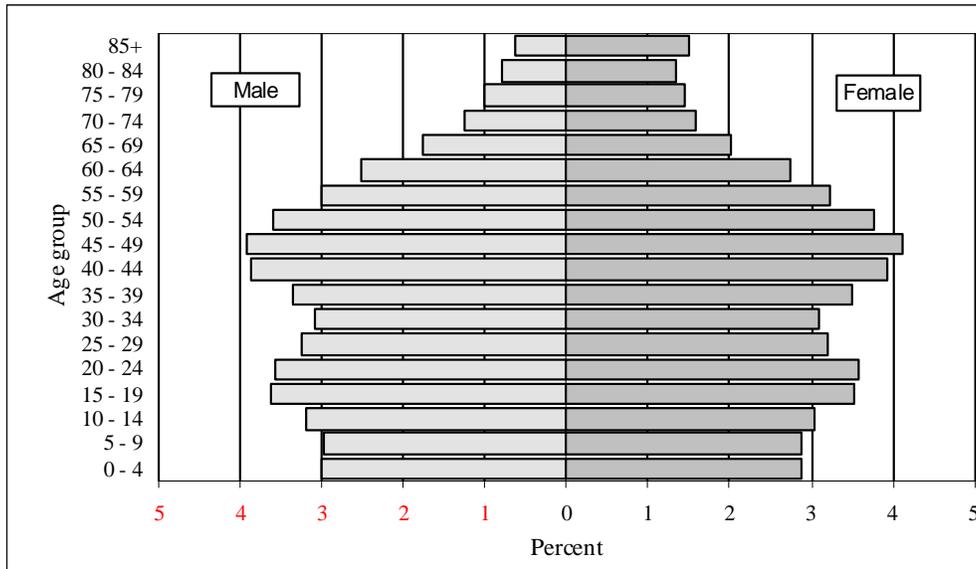


SOURCE: Interim Population Projections through 2030 released April 21, 2005 by the Population Division, Bureau of the Census, United States Department of Commerce. Note: Actual Census 2000 counts as of April 1; Population Estimates for 2005 as of July 1; all other figures are projections as of July 1 of the indicated year.

Population Pyramids of Massachusetts

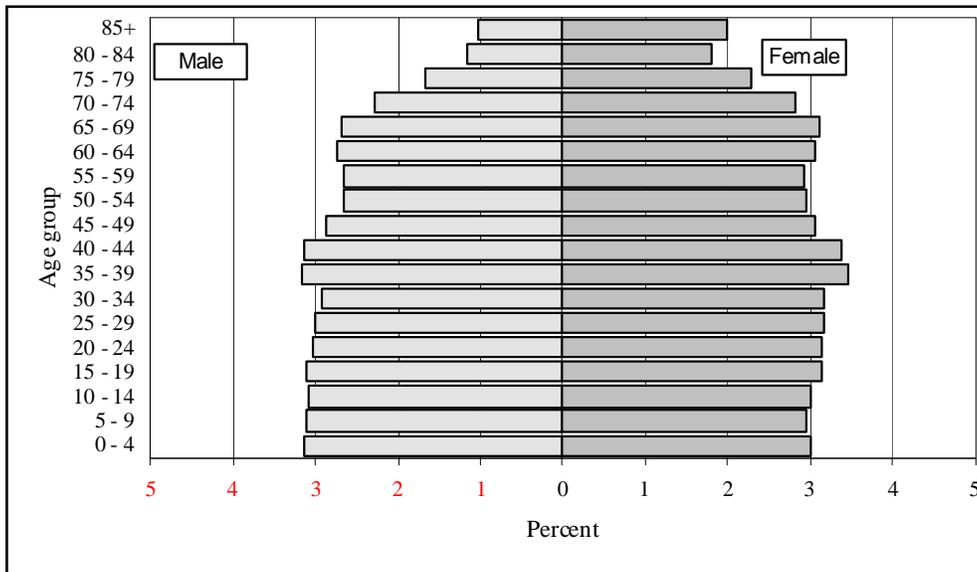
Percent of Total Population

2008*



*Note: Population Estimate as of July 1.

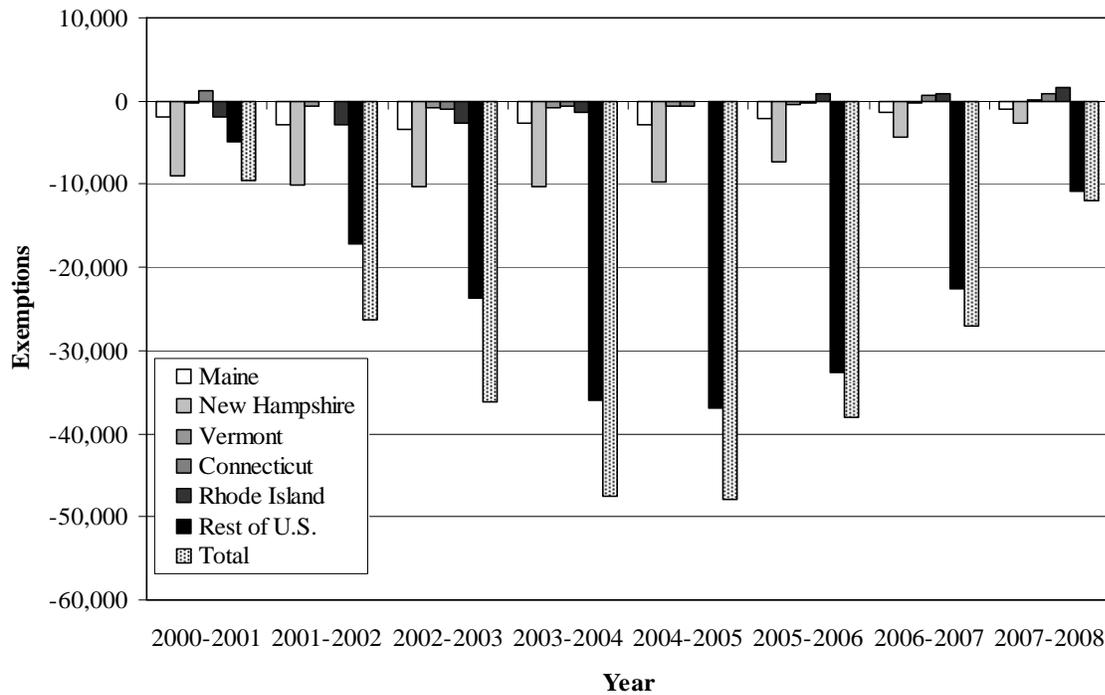
2030



SOURCE: U.S. Census Bureau, Population Division, Interim State Population Projections, 2005.
Internet Release Date: April 21, 2005

Migration. Migration is one of several components of annual population change in Massachusetts. The movement of people from place to place is often linked to economic opportunities or downturns. These data are derived from the filing addresses and number of exemptions submitted with federal tax returns. A tax filer is considered a migrant when they file a tax return with an address different from the previous year's filing address. Of the New England states, New Hampshire was the largest net loss for Massachusetts and Connecticut was the largest net gain for Massachusetts from 2000 through 2008. Massachusetts also sends many more migrants to Florida, North Carolina and California than it gains. The chart below illustrates the net migration for Massachusetts to and from the New England states and rest of the country using IRS data.

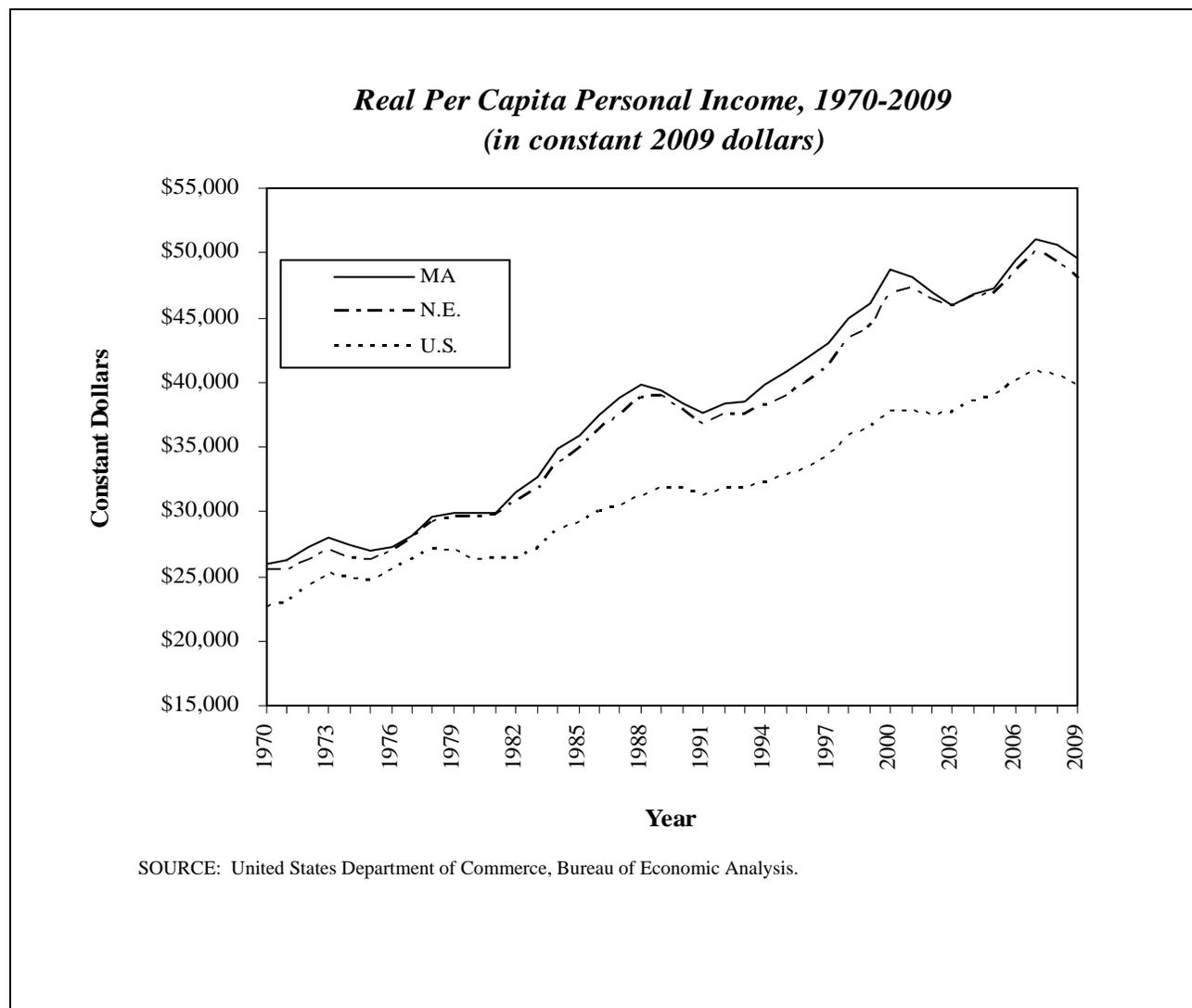
Massachusetts Net Migration Using U.S. IRS Exemption Data



SOURCE: U.S. Internal Revenue Service

PERSONAL INCOME, CONSUMER PRICES, AND POVERTY

Personal Income. Real per capita income levels in Massachusetts increased faster than the national average between 1994 and 1997. In 2000, Massachusetts had its highest per capita income growth in 16 years, exceeding the national growth rate by 2.4 percentage points. From 2001 to 2003, real income in both Massachusetts and the United States declined, with steeper declines in Massachusetts. However, real income levels in Massachusetts remained well above the national average. In 2004 and 2005, income growth was comparable in the state and the nation. In 2006 and 2007, income in the state grew faster than in the nation. In 2008 and 2009, real income fell in both the state and the nation. Only the District of Columbia, Connecticut, and New Jersey have had higher levels of per capita personal income. The following graph illustrates these changes in real per capita personal income in Massachusetts, New England, and the United States since 1970.



The following table compares per capita personal income in Massachusetts, New England, and the United States for the period 1970-2009.

<i>Per Capita Personal Income, 1970-2009</i>									
Year	Nominal Income (in current dollars)			Real Income (in 2009 dollars)			Percent Change in Real Income		
	MA	N.E.	U.S.	MA	N.E.	U.S.	MA	N.E.	U.S.
1970	4,472	4,438	4,084	26,006	25,446	22,582	0.5%	-0.3%	0.7%
1971	4,743	4,674	4,340	26,275	25,462	22,990	1.0%	0.1%	1.8%
1972	5,102	5,025	4,717	27,294	26,312	24,210	3.9%	3.3%	5.3%
1973	5,541	5,477	5,230	27,978	27,013	25,271	2.5%	2.7%	4.4%
1974	6,011	5,954	5,708	27,446	26,412	24,839	-1.9%	-2.2%	-1.7%
1975	6,453	6,376	6,172	27,035	26,206	24,612	-1.5%	-0.8%	-0.9%
1976	6,993	6,954	6,754	27,247	27,031	25,465	0.8%	3.1%	3.5%
1977	7,611	7,586	7,402	28,198	27,926	26,205	3.5%	3.3%	2.9%
1978	8,422	8,407	8,243	29,652	29,125	27,123	5.2%	4.3%	3.5%
1979	9,371	9,381	9,138	29,928	29,553	27,003	0.9%	1.5%	-0.4%
1980	10,570	10,598	10,091	29,916	29,569	26,273	0.0%	0.1%	-2.7%
1981	11,744	11,800	11,209	29,907	29,739	26,455	0.0%	0.6%	0.7%
1982	12,892	12,833	11,901	31,559	30,722	26,458	5.5%	3.3%	0.0%
1983	13,942	13,770	12,583	32,659	31,644	27,104	3.5%	3.0%	2.4%
1984	15,639	15,342	13,807	34,919	33,671	28,509	6.9%	6.4%	5.2%
1985	16,798	16,440	14,637	35,896	34,782	29,184	2.8%	3.3%	2.4%
1986	18,003	17,592	15,338	37,511	36,315	30,023	4.5%	4.4%	2.9%
1987	19,397	18,958	16,137	38,724	37,482	30,475	3.2%	3.2%	1.5%
1988	21,127	20,612	17,244	39,767	38,811	31,272	2.7%	3.5%	2.6%
1989	22,095	21,848	18,402	39,340	38,963	31,838	-1.1%	0.4%	1.8%
1990	22,797	22,462	19,354	38,369	37,795	31,769	-2.5%	-3.0%	-0.2%
1991	23,314	22,867	19,818	37,588	36,803	31,217	-2.0%	-2.6%	-1.7%
1992	24,422	24,077	20,799	38,421	37,487	31,804	2.2%	1.9%	1.9%
1993	25,182	24,773	21,385	38,502	37,527	31,750	0.2%	0.1%	-0.2%
1994	26,393	25,804	22,297	39,833	38,156	32,278	3.5%	1.7%	1.7%
1995	27,662	27,048	23,262	40,774	38,990	32,746	2.4%	2.2%	1.5%
1996	29,279	28,521	24,442	41,915	39,982	33,421	2.8%	2.5%	2.1%
1997	30,911	30,087	25,654	43,039	41,171	34,291	2.7%	3.0%	2.6%
1998	33,006	32,128	27,258	44,939	43,343	35,876	4.4%	5.3%	4.6%
1999	34,671	33,581	28,333	46,053	44,389	36,485	2.5%	2.4%	1.7%
2000	38,210	36,601	30,318	48,653	46,790	37,772	5.6%	5.4%	3.5%
2001	39,460	37,966	31,145	48,172	47,219	37,729	-1.0%	0.9%	-0.1%
2002	39,451	38,096	31,461	46,935	46,424	37,518	-2.6%	-1.7%	-0.6%
2003	40,083	38,771	32,271	45,956	45,953	37,627	-2.1%	-1.0%	0.3%
2004	42,021	40,809	33,881	46,891	46,750	38,479	2.0%	1.7%	2.3%
2005	43,757	42,345	35,424	47,271	46,803	38,913	0.8%	0.1%	1.1%
2006	47,144	45,585	37,698	49,400	48,626	40,117	4.5%	3.9%	3.1%
2007	49,727	48,212	39,458	51,120	50,143	40,827	3.5%	3.1%	1.8%
2008	51,028	49,336	40,673	50,683	49,344	40,528	-0.9%	-1.6%	-0.7%
2009	49,643	48,049	39,626	49,643	48,049	39,626	-2.1%	-2.6%	-2.2%

SOURCE: United States Department of Commerce, Bureau of Economic Analysis.

Notes: Using midyear population estimates from the Census Bureau and two CPI-U series from the U.S. Bureau of Labor Statistics for price inflation.

Annual Pay in Nominal Dollars. Massachusetts saw steady growth in average annual pay for most of the past decade, until 2009. Average annual pay is computed by dividing the total annual payroll of employees covered by Unemployment Insurance programs by the average monthly number of employees. Data are reported by employers covered under the Unemployment Insurance programs. Since 2001, average annual wages in the state have grown at the same average annual rate to the nation, at 2.9 percent. The level of average annual pay in Massachusetts in 2009 was 23.5 percent higher than the national average: \$56,267 compared to \$45,559. However, average annual pay in Massachusetts fell slightly in 2009 for the first time in the decade, from \$56,746 in 2008.

Wage and Salary Disbursements. Wage and salary disbursements by place of work is a component of personal income and measures monetary disbursements to employees. This includes compensation of corporate officers, commissions, tips, bonuses, and receipts in-kind. Although the data are recorded on a place-of-work basis, they are then adjusted to a place-of-residence basis so that the personal income of the recipients whose place of residence differs from their place of work will be correctly assigned to their state of residence. The table below details Wage and Salary Disbursements since 1990. Between 1998 and 2000, Massachusetts shares of the New England and overall U.S. totals increased, but in the subsequent years the Massachusetts shares of New England and the U.S. decreased slightly before rising again in 2007 and 2008, then staying constant at 50.2 percent and 2.9 percent respectively in 2009.

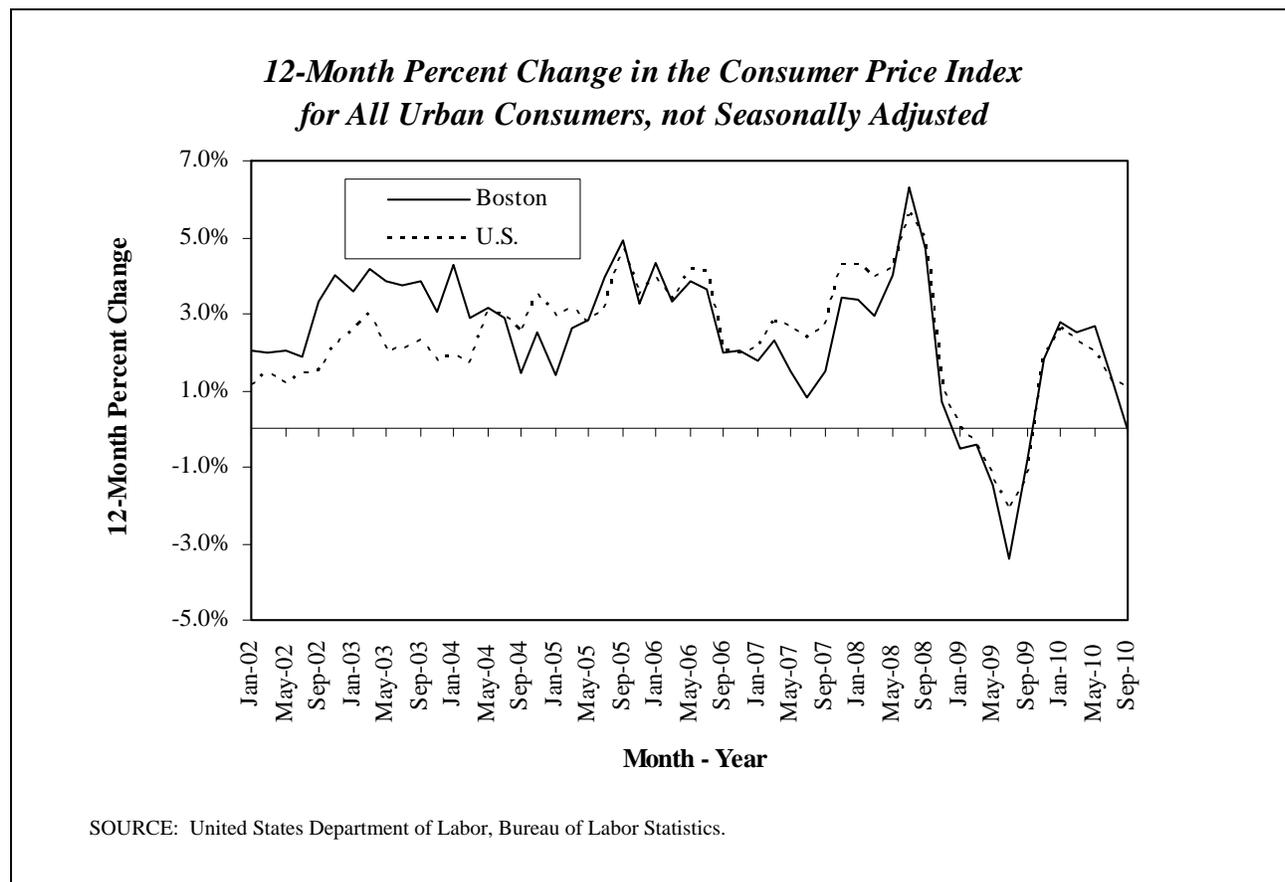
Annual Wage and Salary Disbursements, 1990-2009

(in millions of dollars)

<i>Year</i>	<i>U.S.</i>	<i>N.E.</i>	<i>MA</i>	<i>MA as a pct. of N.E.</i>
1990	\$ 2,729,807	\$170,035	\$82,353	48.4%
1991	\$ 2,802,016	\$169,101	\$81,605	48.3%
1992	\$ 2,964,907	\$176,532	\$85,257	48.3%
1993	\$ 3,069,735	\$181,878	\$88,236	48.5%
1994	\$ 3,225,744	\$189,275	\$92,297	48.8%
1995	\$ 3,413,758	\$200,510	\$98,274	49.0%
1996	\$ 3,612,171	\$212,088	\$104,565	49.3%
1997	\$ 3,872,441	\$228,515	\$112,601	49.3%
1998	\$ 4,177,476	\$246,171	\$121,971	49.5%
1999	\$ 4,456,833	\$264,389	\$132,683	50.2%
2000	\$ 4,823,727	\$291,636	\$149,379	51.2%
2001	\$ 4,948,357	\$299,079	\$151,715	50.7%
2002	\$ 4,993,197	\$297,067	\$148,724	50.1%
2003	\$ 5,133,724	\$303,347	\$150,509	49.6%
2004	\$ 5,419,559	\$319,880	\$158,685	49.6%
2005	\$ 5,694,792	\$330,876	\$163,474	49.4%
2006	\$ 6,060,261	\$349,092	\$172,880	49.5%
2007	\$ 6,413,891	\$370,486	\$184,641	49.8%
2008	\$ 6,551,135	\$378,923	\$190,282	50.2%
2009	\$ 6,265,405	\$363,040	\$182,343	50.2%

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis.

Consumer Prices. Higher income levels in Massachusetts relative to the rest of the United States are offset to some extent by the higher cost of living in Massachusetts. The following graph presents consumer price trends for the Boston metropolitan area and the United States for the period between 2002 and May 2010. The table on the following page shows the annual average of the Consumer Price Index for All Urban Consumers (CPI-U) and the percentage change in that average from the previous year. In 2009 the Boston metropolitan area and U.S. experienced their first monthly year over year declines in the CPI-U since 1954 and 1955, respectively. Annual declines in the CPI-U for Boston and the U.S. were 0.7 and 0.4 percent, respectively in 2009. The latest available data for September 2010 show that the CPI-U for the Boston metropolitan area decreased at a rate of 0.1 percent over September 2009, while the U.S. index increased by 1.1 percent over the same period.



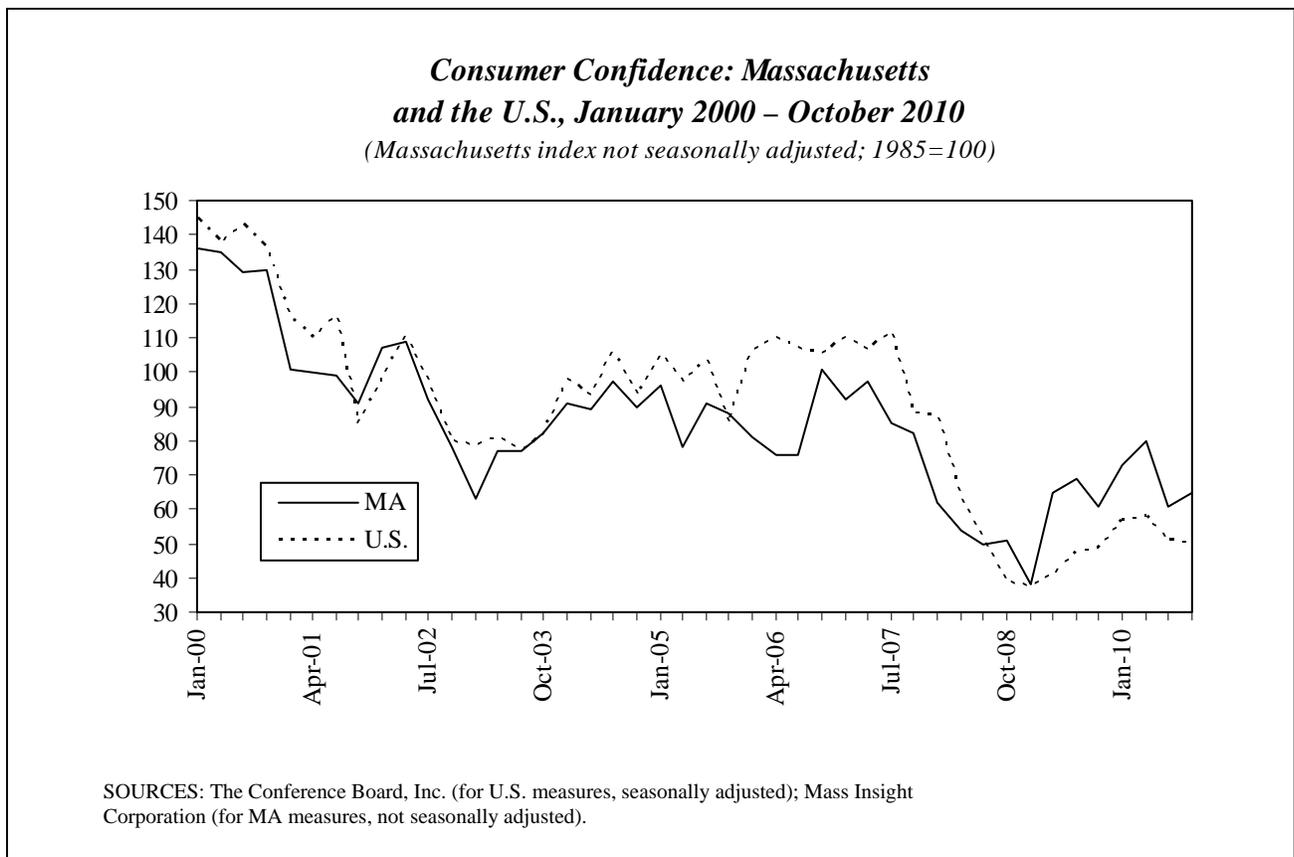
Consumer Price Index for All Urban Consumers (CPI-U), 1970-2009*(not seasonally adjusted; 1982-1984 base period average=100)*

<i>Year</i>	<i>Boston Metro Area</i>		<i>United States</i>	
	<i>CPI-U</i>	<i>Pct.Change</i>	<i>CPI-U</i>	<i>Pct. Change</i>
1970	40.2		38.8	
1971	42.2	5.0%	40.5	4.4%
1972	43.7	3.6%	41.8	3.2%
1973	46.3	5.9%	44.4	6.2%
1974	51.2	10.6%	49.3	11.0%
1975	55.8	9.0%	53.8	9.1%
1976	60.0	7.5%	56.9	5.8%
1977	63.1	5.2%	60.6	6.5%
1978	66.4	5.2%	65.2	7.6%
1979	73.2	10.2%	72.6	11.3%
1980	82.6	12.8%	82.4	13.5%
1981	91.8	11.1%	90.9	10.3%
1982	95.5	4.0%	96.5	6.2%
1983	99.8	4.5%	99.6	3.2%
1984	104.7	4.9%	103.9	4.3%
1985	109.4	4.5%	107.6	3.6%
1986	112.2	2.6%	109.6	1.9%
1987	117.1	4.4%	113.6	3.6%
1988	124.2	6.1%	118.3	4.1%
1989	131.3	5.7%	124.0	4.8%
1990	138.9	5.8%	130.7	5.4%
1991	145.0	4.4%	136.2	4.2%
1992	148.6	2.5%	140.3	3.0%
1993	152.9	2.9%	144.5	3.0%
1994	154.9	1.3%	148.2	2.6%
1995	158.6	2.4%	152.4	2.8%
1996	163.3	3.0%	156.9	3.0%
1997	167.9	2.8%	160.5	2.3%
1998	171.7	2.3%	163.0	1.6%
1999	176.0	2.5%	166.6	2.2%
2000	183.6	4.3%	172.2	3.4%
2001	191.5	4.3%	177.1	2.8%
2002	196.5	2.6%	179.9	1.6%
2003	203.9	3.8%	184.0	2.3%
2004	209.5	2.7%	188.9	2.7%
2005	216.4	3.3%	195.3	3.4%
2006	223.1	3.1%	201.6	3.2%
2007	227.4	1.9%	207.3	2.8%
2008	235.4	3.5%	215.3	3.8%
2009	233.8	-0.7%	214.5	-0.4%
Sep-09	236.6		216.0	
Sep-10	236.5	-0.1%	218.4	1.1%

SOURCE: United States Department of Labor, Bureau of Labor Statistics.

Consumer Confidence, Present Situation, and Future Expectations. These three measures offer multiple insights into consumer attitudes. The U.S. measures are compiled from a national monthly survey of 5,000 households and are published by The Conference Board, Inc. The survey for Massachusetts is conducted in a similar manner and the results are published by the Mass Insight Corporation, based on quarterly polling of 500 adult residents of Massachusetts. The "Present Situation" index measures consumers' appraisal of business and employment conditions at the time of the survey. The "Future Expectations" index focuses on consumers' expectations for six months hence regarding business and employment conditions, as well as expected family income. The overall "Consumer Confidence" index is a weighted average of the two sub-indices. Although the U.S. measures are compiled by a different source than the Massachusetts measures, according to the Federal Reserve Bank of Boston the numbers are generally comparable. A score of 100 is considered neutral.

According to the Conference Board, consumer confidence nationally reached a six year high point of 111.9 in July 2007, followed by an all time low of 37.4 in January 2009. It recovered to 54.8 by May 2009, and has since fluctuated between a low of 46.4 in February 2010 and a high of 62.7 in May 2010, before dropping again to 52.9 in June. The Massachusetts index has been significantly higher than the U.S. index since both reached their lowest point in January 2009. The Mass Insight Corporation reported that the Massachusetts index rose from 38.0 in January 2009, the lowest index since Mass Insight began tracking it in 1991, to 65.0 in October 2010, its most recent measured value. The following graph and table detail the recent record of these measures.

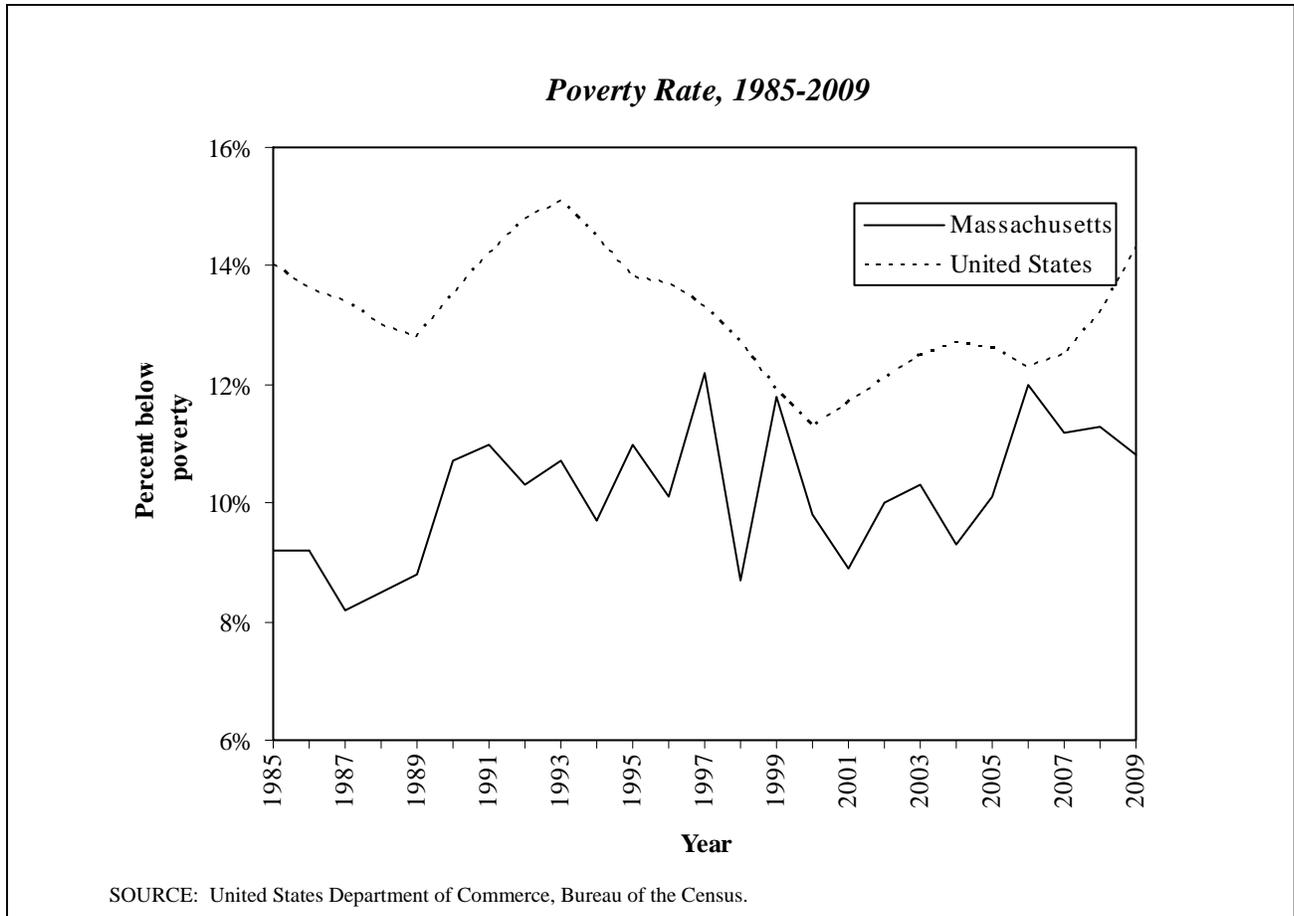


***Consumer Confidence, Present Situation, and Future
Expectations for Massachusetts and the U.S.
January 2001 - April 2010 (1985=100)***

	Consumer Confidence		Present Situation		Future Expectations	
	MA	U.S.	MA	U.S.	MA	U.S.
Jan-01	101.0	115.7	139.0	170.4	76.0	79.3
Apr-01	104.0	109.9	124.0	156.0	91.0	79.1
Jul-01	99.0	116.3	108.0	151.3	93.0	92.9
Oct-01	91.0	85.3	94.0	107.2	90.0	70.7
Jan-02	107.0	97.8	72.0	98.1	130.0	97.6
Apr-02	109.0	110.5	84.0	106.8	125.0	109.6
Jul-02	92.0	97.4	68.0	99.4	108.0	96.1
Oct-02	78.0	79.6	48.0	77.2	97.0	81.1
Jan-03	63.0	78.8	28.0	75.3	86.0	81.1
Apr-03	77.0	81.0	31.0	75.2	108.0	84.8
Jul-03	77.0	77.0	41.0	63.0	101.0	86.3
Oct-03	82.0	81.7	36.0	67.0	112.0	91.5
Jan-04	91.0	97.7	48.0	86.1	119.0	105.3
Apr-04	89.0	93.0	53.0	90.4	113.0	94.8
Jul-04	97.0	105.7	66.0	106.4	119.0	105.3
Oct-04	90.0	92.9	64.0	94.0	108.0	92.2
Jan-05	96.0	105.1	70.0	112.1	114.0	100.4
Apr-05	78.0	97.5	63.0	113.8	88.0	86.7
Jul-05	91.0	103.6	80.0	119.3	99.0	93.2
Oct-05	88.0	85.2	80.0	107.8	95.0	70.1
Jan-06	81.0	106.8	71.0	128.8	87.0	92.1
Apr-06	76.0	109.8	77.0	136.2	76.0	92.3
Jul-06	76.0	107.0	68.0	134.2	81.0	88.9
Oct-06	101.0	105.1	86.0	125.1	111.0	91.9
Jan-07	92.0	110.2	74.0	133.9	104.0	94.4
Apr-07	97.0	106.3	89.0	133.5	102.0	88.2
Jul-07	85.0	111.9	80.0	138.3	90.0	94.4
Oct-07	82.0	87.8	76.0	115.7	86.0	69.1
Jan-08	62.0	87.3	49.0	114.3	71.0	69.3
Apr-08	54.0	62.8	35.0	81.9	67.0	50.0
Jul-08	50.0	51.9	24.0	65.8	68.0	42.7
Oct-08	51.0	38.8	27.0	43.5	66.0	35.7
Jan-09	38.0	37.4	9.0	29.7	58.0	42.5
Apr-09	65.0	40.8	24.0	25.5	92.0	51.0
Jul-09	69.0	47.4	16.0	23.3	105.0	63.4
Oct-09	61.0	48.7	14.0	21.1	93.0	67.0
Jan-10	73.0	56.5	14.0	25.2	112.0	77.3
Apr-10	80.0	57.7	22.0	28.2	119.0	77.4

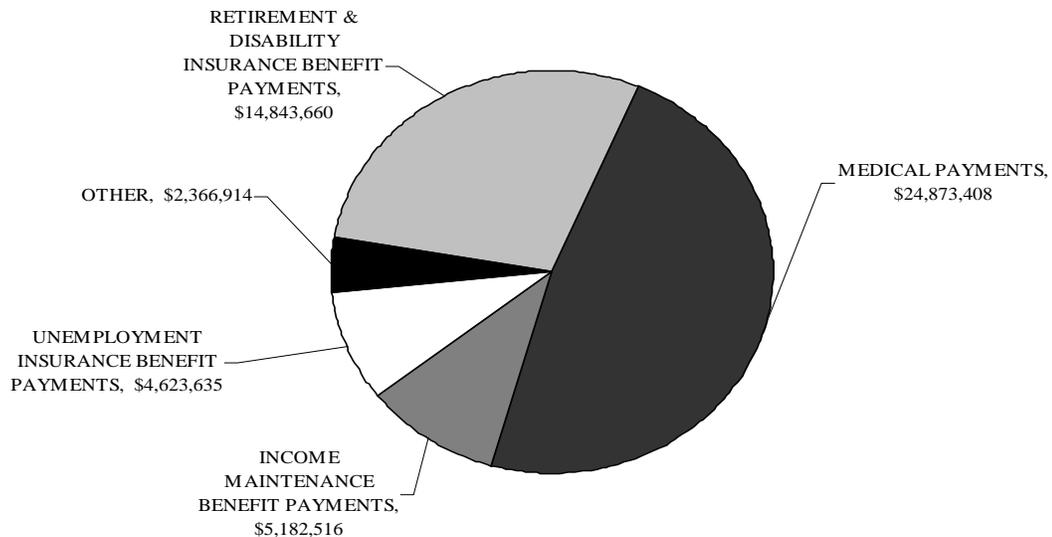
SOURCES: The Conference Board, Inc. (for U.S. measures, seasonally adjusted); Mass Insight Corporation (for MA measures, not seasonally adjusted).

Poverty. Through 2009, the Massachusetts poverty rate remained well below the national average. Since 1980, the percentage of the Massachusetts poverty universe below the poverty line has varied between 7.7 percent and 12.2 percent. During the same time, the national poverty rate varied between 11.3 percent and 15.1 percent. The estimated poverty rate in Massachusetts decreased from 11.3 percent in 2008 to 10.8 percent in 2009, while the poverty rate in the United States increased from 13.2 percent in 2008 to 14.3 percent in 2009. These official poverty estimates are based on a sample of households and are not adjusted for regional differences in the cost of living. The following chart illustrates the lower poverty rates in Massachusetts (1985 - 2009) compared with the national average during similar periods. Poverty estimates for states are not as reliable as national estimates. Not everyone has a poverty status determined; the poverty universe excludes foster children, college students in dormitories, military personnel in barracks, nursing home residents, and other groups of people in institutionalized settings. Poverty data for 2010 are not yet available.



Transfer Payments. Transfer payment income is payment to individuals from all levels of government and from businesses, for which no current services are performed, including payments to nonprofit institutions serving individuals. These payments accounted for 16.2 percent of total personal income in Massachusetts in 2009, up from 14.4 percent in 2008. The chart below does not include transfer payments from business or payments to non-profit organizations. Total transfer payments to individuals in Massachusetts from governments and businesses totaled \$53.1 billion for 2009. Almost 48 percent of government transfer payments to individuals were medical payments, down from just over 50 percent in 2008.

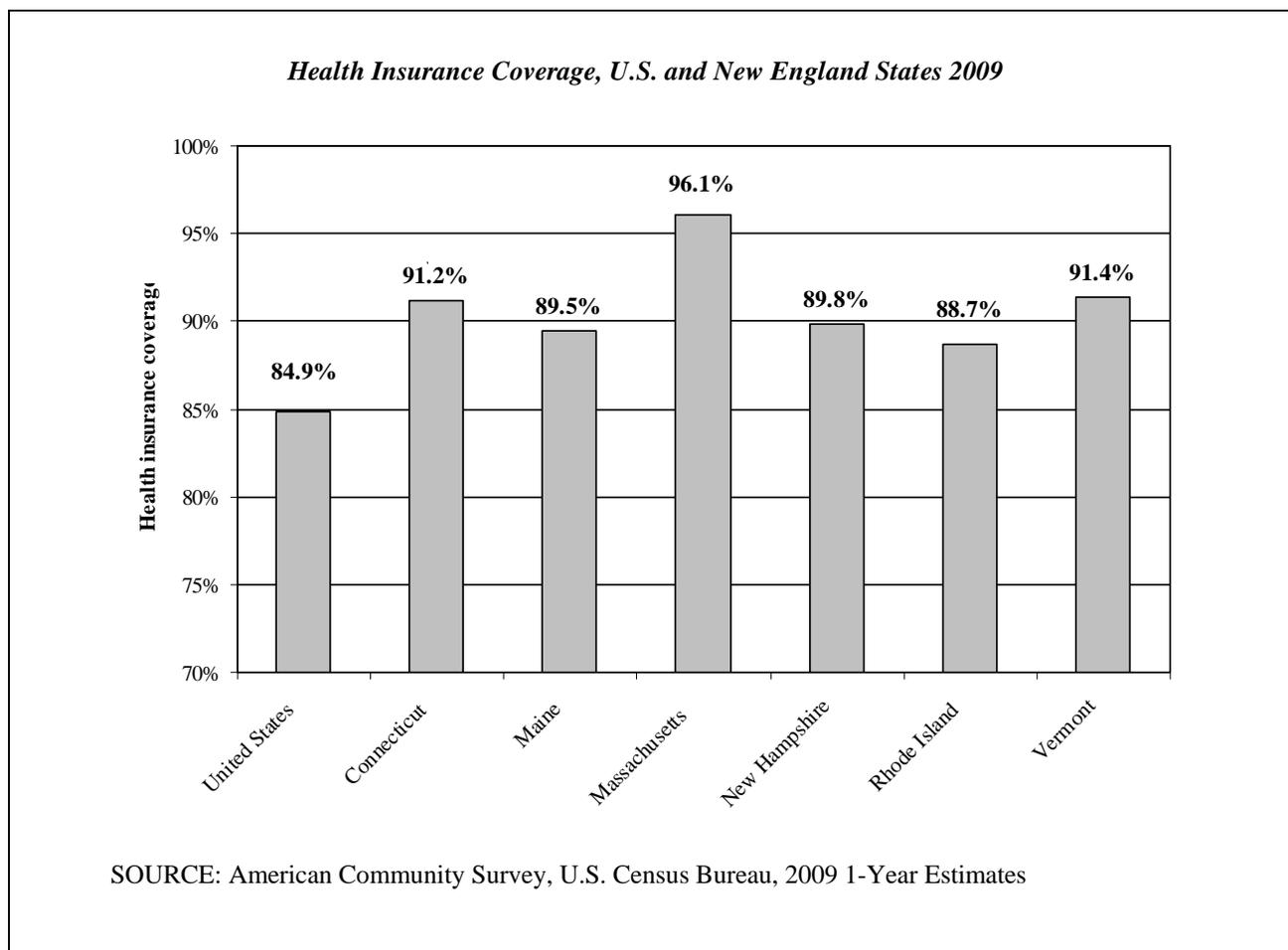
***Transfer Payments from Governments to Individuals in
Massachusetts in 2009***
(From Annual State Personal Income Estimates)
(in thousands of current dollars)



SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis.

NOTE: The category "other" includes veterans' benefit payments, federal education and training assistance payments, and a small residual of miscellaneous other payments to individuals.

Health Insurance Coverage. Massachusetts leads the nation in the percent of individuals with health insurance coverage. This is mostly the result of the law passed in 2006 mandating universal coverage in the Commonwealth. In 2009, 96.1 percent of the civilian non-institutionalized population was covered in the state by either public or private insurance, compared with 84.9 percent nationwide. Massachusetts also leads the other New England states in coverage, with Vermont the next closest at 91.4 percent. All of the New England states have higher rates of coverage than the nation. These data do not indicate the comprehensiveness of coverage, however.

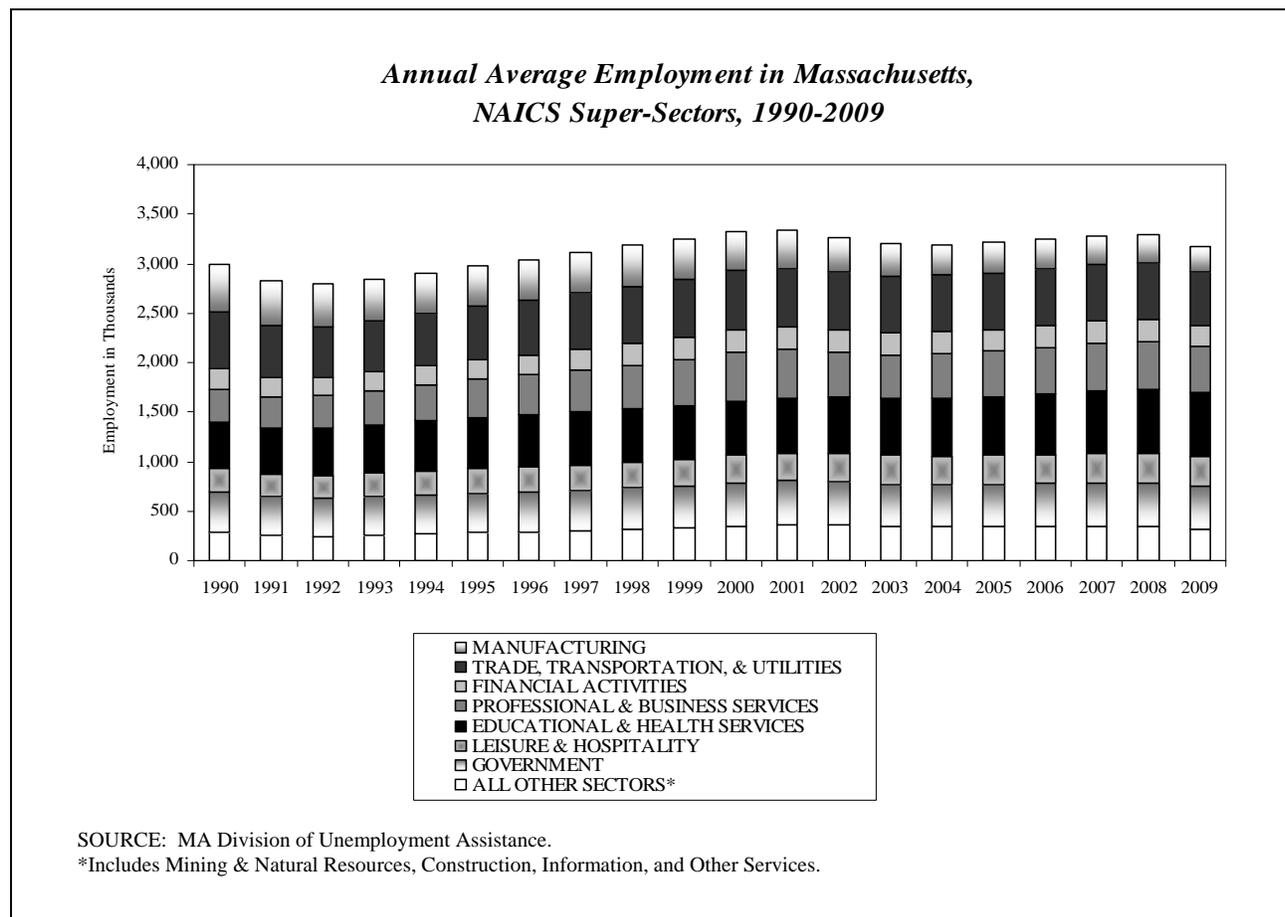


EMPLOYMENT

Employment by Industry. The chart on this page shows the annual level of non-agricultural payroll employment in Massachusetts on the North American Industry Classification System (NAICS) basis for the seven largest NAICS supersectors starting with 1990, the earliest year for which NAICS data are available. The chart on the following page compares the super-sector shares for the 2008-2009 period with the corresponding shares for the 1990-1991 period. Like many industrial states, Massachusetts has seen a steady decline of its manufacturing jobs base over the last two decades, not only as a share of total employment, but in absolute numbers of jobs as well. Several NAICS service sectors have grown to take the place of manufacturing in driving the Massachusetts economy and now account for more than half of total payroll employment, while Financial Activities, Government, Information, Trade, Transportation & Utilities have remained level or declined in share.

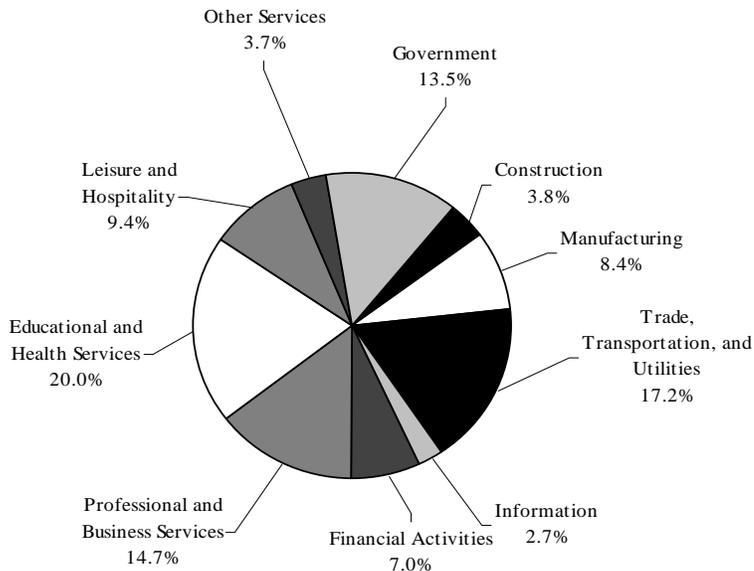
After significant declines in 2002 and 2003, total non-agricultural employment in Massachusetts eventually increased 0.5 percent in 2005 and continued to increase every year through 2008. In 2009, employment began to decline again, down 3.6 percent from 0.3 percent growth in 2008, and down 5.0 percent from the last peak in 2001. The comparable growth rate for the nation in 2009 was down 4.5 percent from 2008 and down 0.7 percent from 2001. The latest seasonally adjusted estimate for the state (3.20 million for August 2010) is about 182.4 thousand below the peak month in 2001 (3.38 million in February 2001) and about 28.3 thousand below the 2009 peak in January (3.23 million).

After years of moderate but steady declines or near-zero growth in the late nineties and early 2000s, manufacturing employment in the state experienced steep annual declines in 2002 (10.2 percent) and 2003 (7.0 percent) before returning to more moderate declines in 2004 (3.5 percent). The declines for manufacturing employment in 2007 and 2008 were similar to the steady declines prior to 2002. In 2009, the decline was a steep 9.7 percent. The seasonally adjusted estimates for the first eight months of 2010 average 3.5 percent below the comparable estimates for 2009.

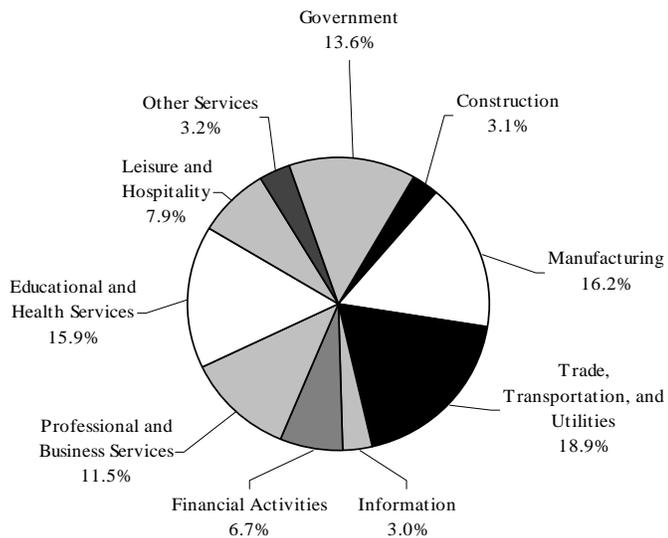


**Massachusetts Non-Farm Payroll Employment
(NAICS Industry basis)**

NAICS Super-Sectors: 2008-2009 Average Share



NAICS Super-Sectors: 1990-1991 Average Share



SOURCE: MA Division of Unemployment Assistance.

Largest Employers in Massachusetts. The following inset lists the 25 largest private employers in Massachusetts based upon employment covered by the Unemployment Insurance system for June, 2009. Partners Healthcare Systems, Inc. replaces Tufts University from the June 2008 list. As noted, the list may not include some employers who do business in the state under multiple legal names or register each facility as a separate employer.

Twenty-five Largest Private Employers in Massachusetts in June, 2009

(listed alphabetically)

Bank of America, NA	Partners Healthcare Systems, Inc.
Baystate Medical Center, Inc.	Raytheon Company
Beth Israel Deaconess Medical Center	S & S Credit Company, Inc.
Boston Medical Center Corporation	Shaw's Supermarkets, Inc.
Boston University	Southcoast Hospitals Group, Inc.
Brigham & Women's Hospital, Inc.	State Street Bank & Trust Company
Demoulas Super Markets, Inc.	Target Corporation
E.M.C. Corporation	The Children's Hospital Corporation
General Hospital Corporation	UMass Memorial Medical Center, Inc.
Harvard University	United Parcel Service, Inc.
Home Depot U.S.A., Inc.	Verizon New England, Inc.
Massachusetts CVS Pharmacy, LLC	Wal-Mart Associates, Inc.
Massachusetts Institute of Technology	

SOURCE: Massachusetts Executive Office of Labor & Workforce Development, Division of Unemployment Assistance, Research Department 1-11-10.

NOTE: This alphabetic listing includes private employers reporting large numbers of jobs covered by the Massachusetts unemployment insurance program. The information is based on March 2009 employment for employers as registered for unemployment insurance. The list may not include those employers who do business in Massachusetts under multiple legal corporations and those who register each store, facility or franchisee as a separate

Massachusetts Companies in the Fortune 500 List. The economic base of Massachusetts is anchored by the thirteen 2010 Fortune 500 companies headquartered here. When comparing the 2010 Fortune 500 to 2009's, eleven Massachusetts companies gained and two lost rank. Biogen Idec climbed 75 places on the list, the largest leap for a Massachusetts company.

Massachusetts Companies in the 2010 Fortune 500

<i>Rank</i>		<i>Company</i>	<i>Industry</i>	<i>2009 revenues (millions)</i>
<i>2010</i>	<i>2009</i>			
71	86	Liberty Mutual Ins. Group (Boston)	Insurance: P & C (stock)	\$31,094
93	135	Mass. Mutual Life Ins. (Springfield)	Insurance: Life, Health (mutual)	\$25,424
95	108	Raytheon (Waltham)	Aerospace and Defense	\$24,881
101	109	Staples (Framingham)	Specialty Retailers	\$24,276
119	131	TJX (Framingham)	Specialty Retailers	\$20,288
166	172	EMC (Hopkinton)	Computer Peripherals	\$14,026
232	269	BJ's Wholesale Club (Natick)	Specialty Retailers	\$10,187
234	258	Thermo Fisher Scientific (Waltham)	Scientific, Photo, Control Equipment	\$10,110
249	206	State St. Corp. (Boston)	Commercial Banks	\$9,362
279	320	Boston Scientific (Natick)	Medical Products & Equipment	\$8,188
368	291	Global Partners (Waltham)	Energy	\$5,818
458	502	Genzyme (Cambridge)	Pharmaceuticals	\$4,516
471	546	Biogen Idec (Cambridge)	Pharmaceuticals	\$4,377

SOURCE: *Fortune*, May 4, 2010 issue.

Unemployment Insurance Trust Fund. The unemployment insurance system is a federal-state cooperative program established by the Social Security Act and the Federal Unemployment Tax Act to provide for the payment of benefits to eligible individuals when they become unemployed through no fault of their own. Benefits are paid from the Commonwealth's Unemployment Insurance Trust Fund, financed through employer contributions. The assets and liabilities of the Commonwealth Unemployment Insurance Trust Fund are not assets and liabilities of the Commonwealth.

As of August 31, 2010, the Massachusetts Unemployment Trust Fund had a balance of \$236.7 million. This balance is the sum of the private contributory account balance of \$131.5 million and the government contributory account balance of \$105.2 million. This compares to an April 2010 balance of \$301.1 million with a private contributory portion of \$199.7 million. The September 2010 Unemployment Insurance Trust Fund report indicated that the private contributory account balance was estimated to be \$2.284 billion by the end of 2014 according to the Moody's based outlook.

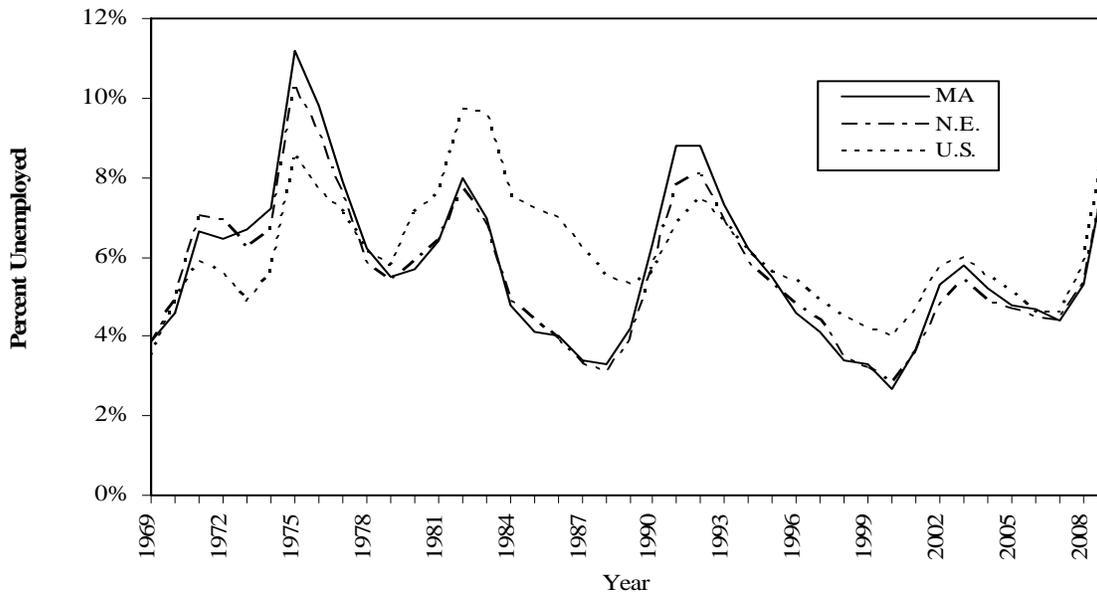
Unemployment. The unemployment rate in Massachusetts was consistently below the national average from mid-1995 through November 2005, with similar patterns of gradual improvement after the mid-2003 peak. The Massachusetts rate exceeded the U.S. rate for 17 months starting in December 2005, but only three of those differences exceeded 0.2%. Since April 2007, the state rate has been at or below the comparable U.S. rate, seasonally adjusted. In October 2007, the Massachusetts rate was 4.4 percent, the lowest it had been since October 2001. By September 2010, the Massachusetts rate had dropped to 8.4 percent from 9.2 percent in May 2010. The tables and graphs on the following two pages compare the unemployment rate in the state with those in New England and the U.S.

Annual Average Civilian Labor Force and Unemployment, 1969-2009*(in thousands)*

Year	Civilian Labor Force			Unemployed			Unemployment Rate			MA Rate as
	MA	N.E.	U.S.	MA	N.E.	U.S.	MA	N.E.	U.S.	Pct. of U.S.
1969	2,581	5,201	80,734	100	198	2,832	3.9%	3.8%	3.5%	111.2%
1970	2,465	5,128	82,771	113	253	4,093	4.6%	4.9%	4.9%	93.7%
1971	2,459	5,157	84,382	163	364	5,016	6.6%	7.1%	5.9%	112.7%
1972	2,487	5,260	87,034	161	363	4,882	6.5%	6.9%	5.6%	115.6%
1973	2,557	5,387	89,429	171	336	4,365	6.7%	6.2%	4.9%	136.1%
1974	2,637	5,514	91,949	190	368	5,156	7.2%	6.7%	5.6%	128.5%
1975	2,725	5,633	93,775	305	578	7,929	11.2%	10.3%	8.5%	131.5%
1976	2,726	5,714	96,158	268	521	7,406	9.8%	9.1%	7.7%	127.3%
1977	2,760	5,820	99,009	218	437	6,991	7.9%	7.5%	7.1%	111.3%
1978	2,809	5,936	102,251	173	343	6,202	6.2%	5.8%	6.1%	101.6%
1979	2,863	6,080	104,962	156	326	6,137	5.5%	5.4%	5.8%	94.8%
1980	2,885	6,154	106,940	164	365	7,637	5.7%	5.9%	7.1%	80.3%
1981	2,938	6,268	108,670	189	400	8,273	6.4%	6.4%	7.6%	84.2%
1982	2,966	6,345	110,204	236	489	10,678	8.0%	7.7%	9.7%	82.5%
1983	2,972	6,386	111,550	209	434	10,717	7.0%	6.8%	9.6%	72.9%
1984	3,032	6,540	113,544	146	318	8,539	4.8%	4.9%	7.5%	64.0%
1985	3,049	6,630	115,461	125	290	8,312	4.1%	4.4%	7.2%	56.9%
1986	3,080	6,724	117,834	123	264	8,237	4.0%	3.9%	7.0%	57.1%
1987	3,114	6,827	119,865	104	228	7,425	3.4%	3.3%	6.2%	54.8%
1988	3,156	6,907	121,669	104	215	6,701	3.3%	3.1%	5.5%	60.0%
1989	3,189	7,004	123,869	132	274	6,528	4.2%	3.9%	5.3%	79.2%
1990	3,226	7,128	125,840	204	409	7,047	6.3%	5.7%	5.6%	112.5%
1991	3,199	7,112	126,346	283	558	8,628	8.8%	7.8%	6.8%	129.4%
1992	3,181	7,105	128,105	281	573	9,613	8.8%	8.1%	7.5%	117.3%
1993	3,173	7,062	129,200	232	486	8,940	7.3%	6.9%	6.9%	105.8%
1994	3,188	7,041	131,056	199	415	7,996	6.2%	5.9%	6.1%	101.6%
1995	3,205	7,053	132,304	176	375	7,404	5.5%	5.3%	5.6%	98.2%
1996	3,231	7,118	133,943	148	340	7,236	4.6%	4.8%	5.4%	85.2%
1997	3,293	7,228	136,297	135	315	6,739	4.1%	4.4%	4.9%	83.7%
1998	3,322	7,257	137,673	113	253	6,210	3.4%	3.5%	4.5%	75.6%
1999	3,355	7,327	139,368	110	234	5,880	3.3%	3.2%	4.2%	78.6%
2000	3,366	7,348	142,583	92	204	5,692	2.7%	2.8%	4.0%	67.5%
2001	3,401	7,424	143,734	126	266	6,801	3.7%	3.6%	4.7%	78.7%
2002	3,424	7,496	144,863	181	363	8,378	5.3%	4.8%	5.8%	91.4%
2003	3,407	7,508	146,510	198	407	8,774	5.8%	5.4%	6.0%	96.7%
2004	3,381	7,476	147,401	177	366	8,149	5.2%	4.9%	5.5%	94.5%
2005	3,383	7,516	149,320	164	353	7,591	4.8%	4.7%	5.1%	94.1%
2006	3,419	7,605	151,428	162	344	7,001	4.7%	4.5%	4.6%	102.2%
2007	3,435	7,650	153,124	153	340	7,078	4.4%	4.4%	4.6%	95.7%
2008	3,465	7,710	154,287	183	413	8,924	5.3%	5.4%	5.8%	91.4%
2009	3,473	7,737	154,142	293	641	14,265	8.4%	8.3%	9.3%	90.3%

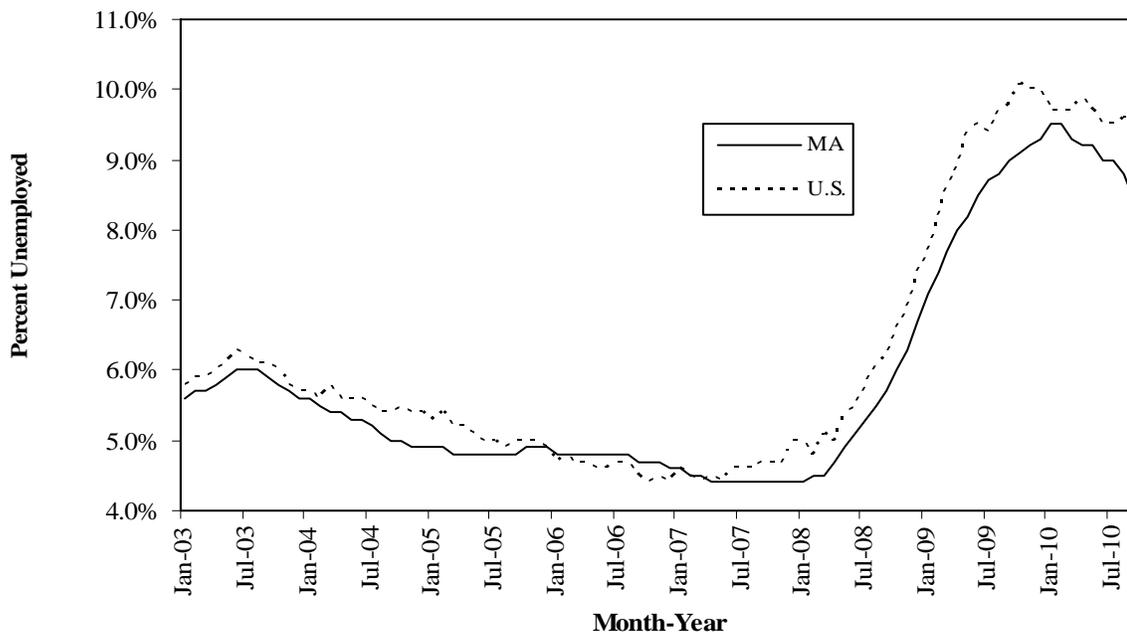
SOURCE: United States Department of Labor, Bureau of Labor Statistics.

Annual Average Unemployment Rate, 1969-2009
Massachusetts, New England, and United States



SOURCE: United States Department of Labor, Bureau of Labor Statistics.

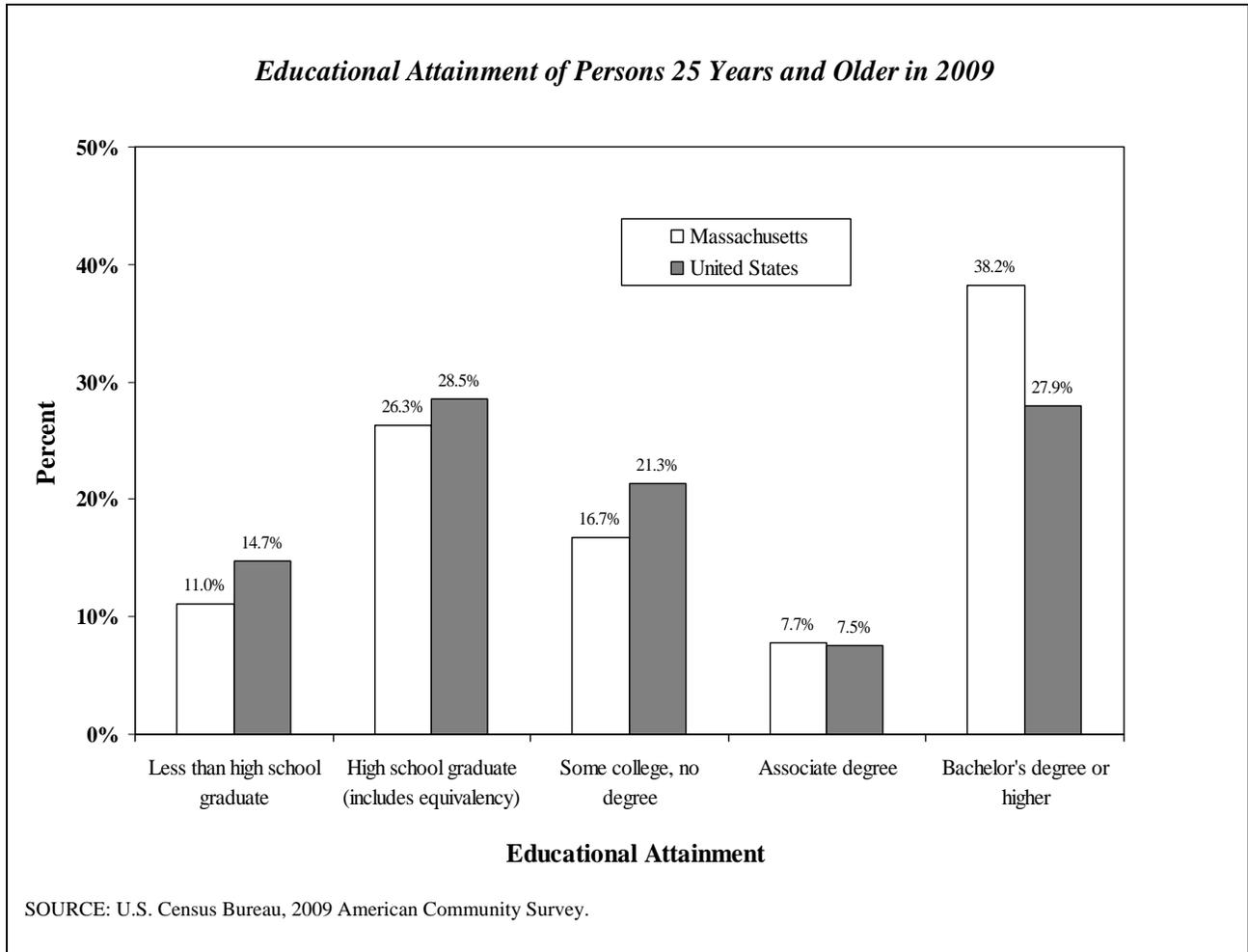
Monthly Unemployment Rate, January 2003 - September 2010
Massachusetts and United States
(seasonally adjusted)



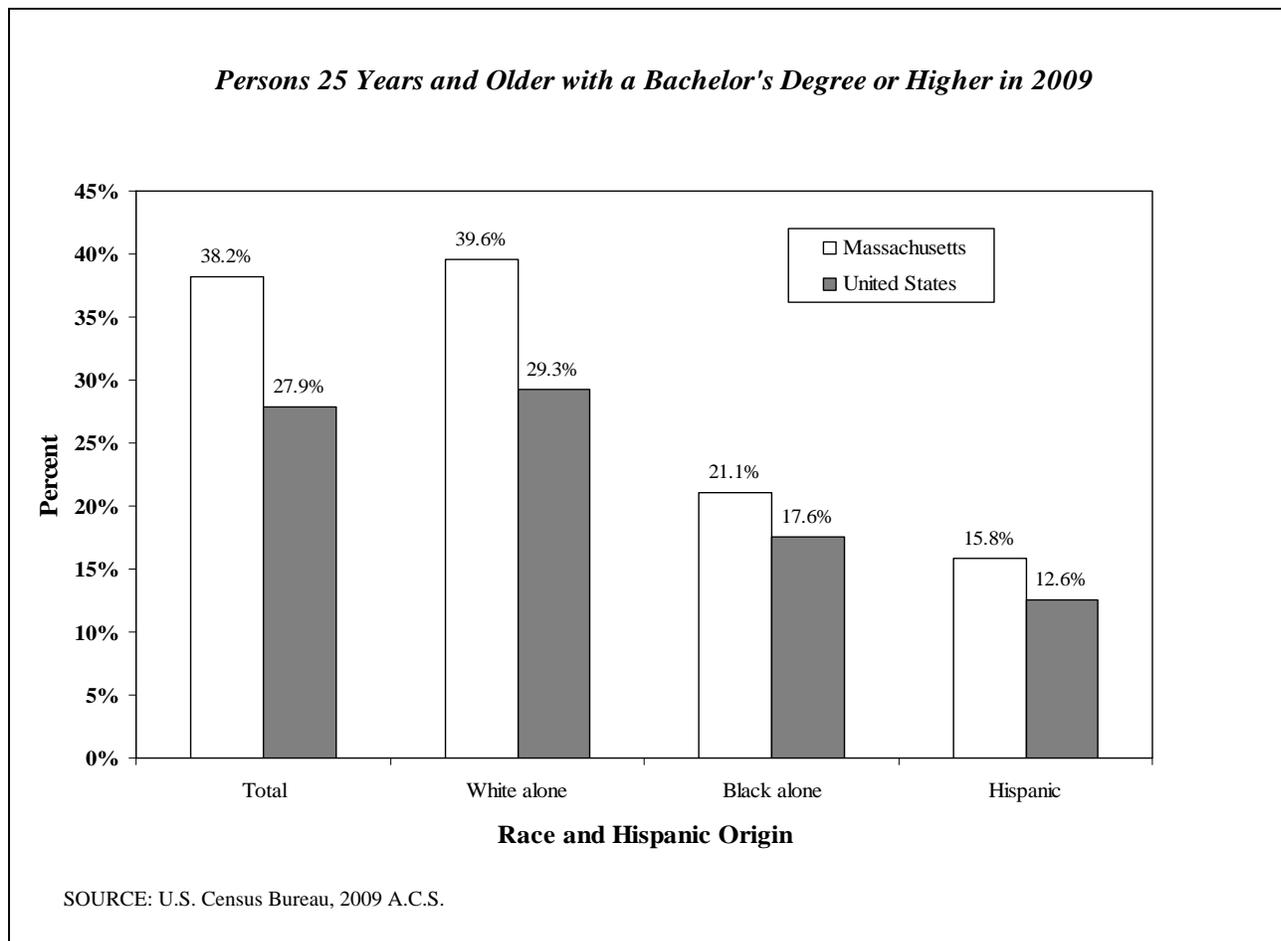
SOURCE: MA Division of Unemployment Assistance, US Bureau of Labor Statistics

EDUCATION AND TECHNOLOGY

Educational Attainment. The availability of a skilled and well-educated population is an important resource for the Commonwealth. Approximately three in eight adults in Massachusetts had a bachelor's degree or more in 2009 according to the Census Bureau's American Community Survey (ACS). The ACS also found that Massachusetts had a smaller proportion of persons who had not completed high school, 11.0 percent, than the national average of 14.7 percent.



Massachusetts' black and Hispanic population achieved college degrees at roughly half the rate of its white population but their rates were higher than their national average. The most current Census data is shown below.



Higher Education Data. Massachusetts has a higher minority enrollment in institutions of higher education than New England. However, the percentage of enrolled blacks, Hispanics, and Asians in higher education in Massachusetts is below the national average. These percentages, which do not include military academy enrollment, are seen in the chart below.

Higher Education Enrollment by Race and Hispanic Origin in 2009

	Total	White alone	Black alone	Asian alone	Other race	Hispanic or Latino
United States	22,255,504	71.3%	14.7%	6.7%	7.4%	12.4%
Massachusetts	554,736	79.0%	7.9%	7.5%	5.6%	7.7%

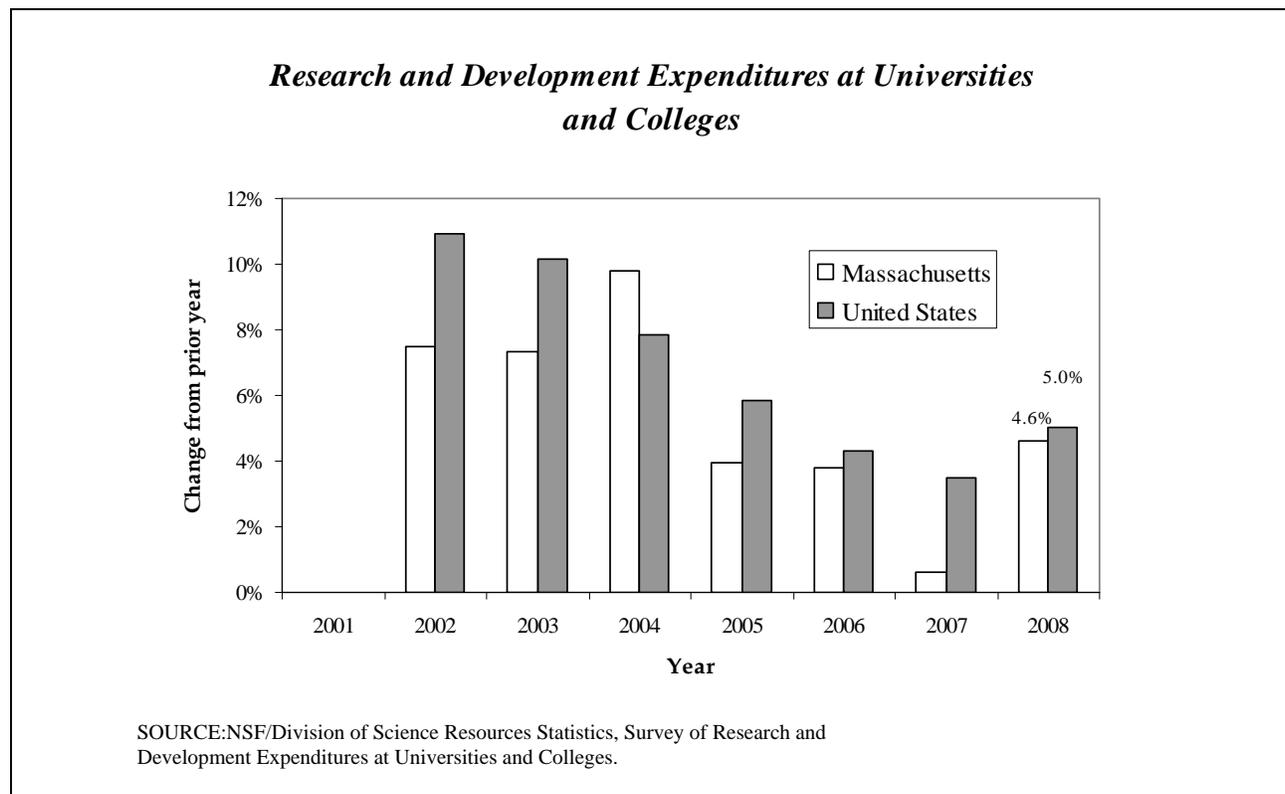
Source: U.S. Census Bureau, 2009 A.C.S.

Massachusetts is an internationally recognized center for higher education, with 462,236 students in undergraduate, professional and graduate private and public programs in the 2006/2007 school year, according to the New England Board of Higher Education. Survey data released by the Institute of International Education state that 33,838 foreign students were enrolled in Massachusetts colleges and universities in the 2008/2009 school year. This was an increase of 6.4 percent from the previous year. Massachusetts remains ranked 4th among states for foreign student enrollment.

The Massachusetts public higher education system is composed of universities, state colleges, and community colleges with a combined enrollment of 263,836 students in the 2007 school year. The system awarded 31,986 degrees in the 2007-08 school year. In addition, Massachusetts's system of private higher education enrolled 264,049 full and part-time students in 2007. The strength of both public and private colleges and universities as centers for research and education contributes to the high quality of the Massachusetts work force and plays a key role in attracting and retaining business and industry within the state. Public and private colleges and universities in Massachusetts awarded 47,739 bachelors, 27,575 masters and 3,325 doctoral degrees in 2007.

The higher education system in Massachusetts is particularly strong in post-graduate, scientific, and technical education, with 1,903 science and engineering doctorates awarded in 2007, 4th in the nation. Massachusetts was also ranked 2nd in the U.S. in science and engineering post doctorates in doctorate granting institutions in 2006, with 6,670 post doctorates.

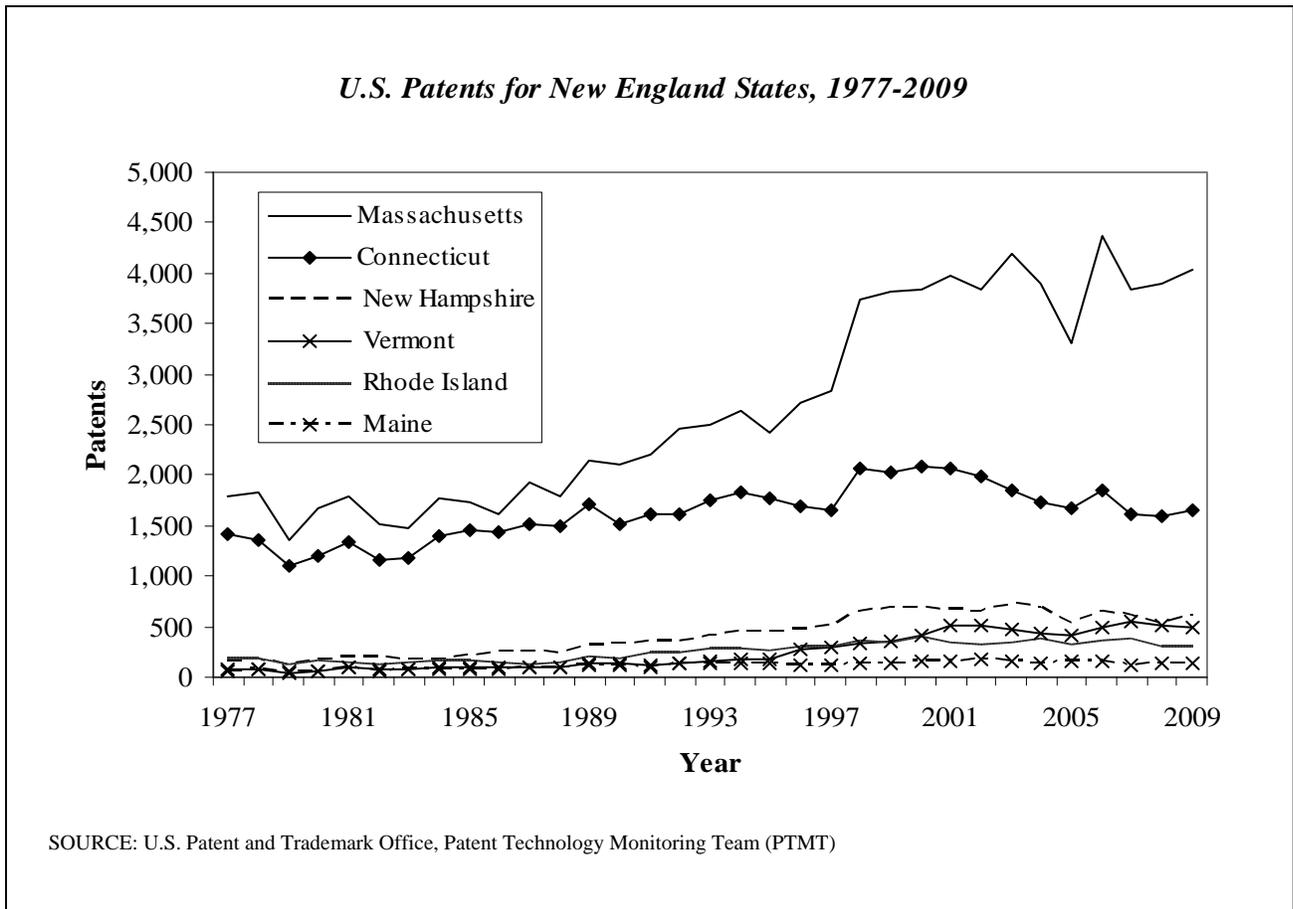
The higher education sector in Massachusetts contributes not only to the quality of its work force, but also to its stature in the nation and the world as a center for basic scientific research and for academic and entrepreneurial research and development. Doctorate-granting institutions in Massachusetts received 4.4 percent or \$2.3 billion of total national academic expenditures on research and development in fiscal 2008. Massachusetts is still ranked sixth in the nation behind California, New York, Texas, Maryland and Pennsylvania. Life sciences receive almost half of the research and development funds performed at Massachusetts educational institutions. Of the \$2.3 billion in total fiscal 2008 outlays for science and engineering research to universities and colleges in Massachusetts, 48.7 percent was for life sciences, 18.3 percent for engineering, 11.3 percent for physical sciences, 9.3 percent for environmental, 4.6 percent for math and computer science, 3.5 percent for social sciences, 2.4 percent for other sciences, and 1.9 percent for psychology.



Internet Access. A larger portion of the state's population has access to the internet compared to the nation as a whole according to the latest Census survey taken in 2009. Massachusetts ranked sixth among states and the District of Columbia when comparing the percent (81.7) of individuals who had access to the internet in their household. The previous Census survey in 2007 ranked Massachusetts third when 76.3 percent had access.

Patents. The U.S. Patent and Trademark Office notes: “This report shows the number of U.S. patent documents (i.e., utility patents, design patents, plant patents, reissue patents, defensive publications, and statutory invention registrations) granted since 1977, broken down by the state or country of origin (patent origin is determined by the residence of the first-named inventor).”

In 2009, Massachusetts was fifth among all states for the number of new patents issued. Only five nations originated more U.S. patents than Massachusetts, putting the state on par with the United Kingdom, France and Canada for origination of U.S. patents. Since 1977, Massachusetts has received more new patents than any other New England state. With 4,038 new patents in 2009, Massachusetts innovators were responsible for over twice as many patents as Connecticut, which originated 1,661 patents in 2009.



Primary and Secondary Education Expenditures. Although spending on education is not necessarily an indicator of results, Massachusetts has spent from 12 to 32 percent more per pupil on primary and secondary education than the national average since 1981. During the 2007-2008 school year, Massachusetts increased per student expenditures 5.6 percent to \$13,454; 32 percent higher than the national average and ninth in the nation. The table below shows expenditures per pupil for Massachusetts and the United States since fiscal 1981.

Per Pupil Expenditure in Public Elementary and Secondary Schools
(in current, unadjusted dollars)

<i>Fiscal Year</i>	<i>Massachusetts</i>	<i>United States</i>	<i>Ratio (MA/U.S.)</i>
1981	\$2,735	\$2,307	1.19
1982	2,823	2,525	1.12
1983	3,072	2,736	1.12
1984	3,298	2,940	1.12
1985	3,653	3,222	1.13
1986	4,031	3,479	1.16
1987	4,491	3,682	1.22
1988	4,965	3,927	1.26
1989	5,485	4,307	1.27
1990	5,766	4,643	1.24
1991	5,881	4,902	1.20
1992	5,952	5,023	1.18
1993	6,141	5,160	1.19
1994	6,423	5,327	1.21
1995	6,783	5,529	1.23
1996	7,033	5,689	1.24
1997	7,331	5,923	1.24
1998	7,651	6,137	1.25
1999	8,106	6,458	1.26
2000	8,444	6,836	1.24
2001	9,038	7,284	1.24
2002	9,856	7,701	1.28
2003	10,223	8,019	1.27
2004	10,693	8,287	1.29
2005	11,267	8,701	1.29
2006	11,981	9,138	1.31
2007	12,738	9,666	1.32
2008	13,454	10,259	1.31

SOURCE: U.S. Census Bureau, <http://www.census.gov/govs/www/school.html>.

National Assessment of Educational Progress (NAEP) scores. The National Assessment of Educational Progress (NAEP), also known as "the Nation's Report Card," is the only nationally representative and continuing assessment of what America's students know and can do in various subject areas. Since 1969, assessments have been conducted periodically in reading, mathematics, science, writing, U.S. history, civics, geography, and the arts. Under the current structure, the Commissioner of Education Statistics, who heads the National Center for Education Statistics in the U.S. Department of Education, is responsible by law for administering the NAEP project.

Since 1990, NAEP assessments have also been conducted to give results for participating states. Those that choose to participate receive assessment results that report on the performance of students in that state. In its content, the state assessment is identical to the assessment conducted nationally. However, because the national NAEP samples were not, and are not currently designed to support the reporting of accurate and representative state-level results, separate representative samples of students are selected for each participating jurisdiction/state. The graphs on the following page compare the data available for Massachusetts to the nation.

Account Listing

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
0320-0003	Supreme Judicial Court	7,588,951	7,588,951	7,437,172	
0320-0010	Clerk's Office of the Supreme Judicial Court for the County of Suffolk	1,147,536	1,147,536	1,124,585	
0321-0001	Commission on Judicial Conduct	512,657	512,657	512,657	
0321-0100	Board of Bar Examiners	1,061,436	1,061,436	1,040,207	
0321-1500	Committee for Public Counsel Services	32,255,081	32,255,081	-	Transferred to 1500-0000.
0321-1510	Private Counsel Compensation	117,506,173	162,506,173	-	Transferred to 1500-0000.
0321-1518	Indigent Counsel Fees Retained Revenue	750,000	750,000	-	Transferred to 1500-0000.
0321-1520	Indigent Persons Fees and Court Costs	12,464,300	12,464,300	-	Transferred to 1500-0000.
0321-1600	Massachusetts Legal Assistance Corporation	9,500,000	9,500,000	9,500,000	
0321-2000	Mental Health Legal Advisors Committee	707,599	707,599	693,447	
0321-2100	Prisoners' Legal Services	902,016	902,016	883,976	
0321-2205	Suffolk County Social Law Library	1,000,000	1,000,000	1,000,000	
0321-2215	Suffolk Social Law Library Chargeback	506,704	506,704	506,704	
0322-0100	Appeals Court	10,507,967	10,507,967	10,430,108	
0330-0101	Trial Court	49,126,778	48,424,649	47,456,156	
0330-0300	Justices' Salaries Office of the Chief Justice for Administration and Management	188,247,375	188,946,450	372,878,439	Consolidated with 0330-0312, 0330-3333, 0330-3337, 0331-0100, 0332-0100, 0333-0002, 0334-0001, 0335-0001, 0336-0002, 0337-0002, and 0339-1001.
0330-0312	Trial Court Civil Motor Vehicle Infractions	-	300,000	-	Consolidated with 0330-0300.
0330-3333	Trial Court Retained Revenue	27,000,000	537,306	-	Transferred to 0330-0300.
0330-3334	Probation Service Fees Retained Revenue	26,000,000	-	-	Consolidated with 0330-0300.
0330-3337	Trial Court Additional Expenses	9,300,000	9,300,000	-	Transferred to 0330-0300.

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
0331-0100	Superior Court	19,982,869	27,159,449	-	- Transferred to 0330-0300.
0332-0100	District Court	32,886,212	54,282,700	-	- Transferred to 0330-0300.
0333-0002	Probate and Family Court	17,062,062	24,330,182	-	- Transferred to 0330-0300.
0334-0001	Land Court	2,044,860	2,616,174	-	- Transferred to 0330-0300.
0335-0001	Boston Municipal Court	6,126,503	11,595,947	-	- Transferred to 0330-0300.
0336-0002	Housing Court	3,597,623	6,104,910	-	- Transferred to 0330-0300.
0337-0002	Juvenile Court	9,063,812	14,286,353	-	- Transferred to 0330-0300.
0339-1001	Commissioner of Probation	119,407,626	119,407,626	-	- Transferred to 0330-0300 and 8940-0100.
0339-1003	Office of Community Corrections	21,509,937	22,509,937	-	- Transferred to 8940-0100.
0339-1009	Office of Community Corrections Sub Abuse Services	1,000,000	-	-	- Consolidated with 8940-0100.
0339-2100	Jury Commissioner	2,398,691	2,697,489	2,643,539	Decreased funding to meet projected need.
0340-0100	Suffolk District Attorney	15,136,473	15,288,357	16,052,775	
0340-0101	Suffolk District Attorney State Police Overtime	337,431	337,431	354,303	
0340-0200	Northern (Middlesex) District Attorney	12,908,150	13,038,535	13,690,462	
0340-0201	Northern District Attorney State Police Overtime	491,890	491,890	516,485	
0340-0300	Eastern (Essex) District Attorney	7,930,945	8,011,056	8,411,609	
0340-0301	Eastern District Attorney State Police Overtime	480,334	480,334	504,351	
0340-0400	Middle (Worcester) District Attorney	8,381,786	8,466,451	8,889,774	
0340-0401	Middle District Attorney State Police Overtime	393,809	393,809	413,499	
0340-0410	University of Massachusetts Medical School Drug Laboratory	400,000	400,000	420,000	
0340-0420	Middle DA Moving Costs	267,000	267,000	-	- Eliminated FY11 one-time costs.
0340-0500	Hampden District Attorney	7,546,848	7,623,079	8,004,233	
0340-0501	Hampden District Attorney State Police Overtime	323,713	323,713	339,899	
0340-0600	Northwestern District Attorney	4,698,932	4,746,396	4,983,716	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
0340-0601	Northwestern District Attorney State Police Overtime	280,236	280,236	294,248	
0340-0700	Norfolk District Attorney	7,731,990	7,810,091	8,200,596	
0340-0701	Norfolk District Attorney State Police Overtime	406,958	406,958	427,306	
0340-0800	Plymouth District Attorney	6,706,813	6,774,559	7,113,287	
0340-0801	Plymouth District Attorney State Police Overtime	409,373	409,373	429,842	
0340-0900	Bristol District Attorney	6,978,088	7,048,574	7,401,003	
0340-0901	Bristol District Attorney State Police Overtime	310,779	310,779	326,318	
0340-1000	Cape and Islands District Attorney	3,410,935	3,445,389	3,617,658	
0340-1001	Cape and Islands District Attorney State Police Overtime	265,462	265,462	278,735	
0340-1100	Berkshire District Attorney	3,321,371	3,354,920	3,522,666	
0340-1101	Berkshire District Attorney State Police Overtime	204,882	204,882	215,126	
0340-2100	District Attorneys' Association	1,090,489	1,580,958	1,660,006	Increased funding to meet projected need.
0340-8908	District Attorneys' Wide Area Network	1,215,837	1,254,371	1,317,090	
0411-1000	Office of the Governor	4,380,961	4,380,961	4,293,342	
0411-1005	Office of the Child Advocate	243,564	243,564	243,564	
0511-0000	Secretary of the Commonwealth Administration	6,033,086	6,033,086	5,912,424	
0511-0001	State House Gift Shop Retained Revenue	30,000	30,000	30,000	
0511-0002	Corporate Dissolution Program	254,213	254,213	254,213	
0511-0003	Chargeback for Publications and Computer Library Services	16,000	16,000	16,000	
0511-0200	State Archives	378,121	378,121	378,121	
0511-0230	State Records Center	36,217	36,217	36,217	
0511-0235	Chargeback for State Records Center Services	100,000	100,000	100,000	
0511-0250	State Archives Facility	296,521	296,521	296,521	
0511-0260	Commonwealth Museum	243,684	243,684	243,684	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
0511-0270	Census Data Technical Assistance	621,750	621,750	500,000	Decreased funding to meet projected need.
0511-0420	Address Confidentiality Program	130,858	130,858	130,858	
0517-0000	Public Document Printing	600,000	600,000	600,000	
0521-0000	Elections Division Administration	7,642,958	7,642,958	4,203,698	Decreased funding to meet projected need.
0521-0001	Central Voter Registration Computer System	5,622,895	5,622,895	4,687,121	Decreased funding to meet projected need.
0524-0000	Information to Voters	1,257,044	1,257,044	335,528	Decreased funding to meet projected need.
0526-0100	Massachusetts Historical Commission	750,000	750,000	750,000	
0527-0100	Ballot Law Commission	10,545	10,545	10,545	
0528-0100	Records Conservation Board	34,056	34,056	34,056	
0540-0900	Essex Registry of Deeds - Northern District	1,048,798	1,048,798	1,027,822	
0540-1000	Essex Registry of Deeds - Southern District	2,787,199	2,787,199	2,731,455	
0540-1100	Franklin Registry of Deeds	463,183	463,183	453,919	
0540-1200	Hampden Registry of Deeds	1,693,918	1,693,918	1,660,040	
0540-1300	Hampshire Registry of Deeds	486,003	486,003	476,283	
0540-1400	Middlesex Registry of Deeds - Northern District	1,148,053	1,148,053	1,125,092	
0540-1500	Middlesex Registry of Deeds - Southern District	2,963,930	2,963,930	2,904,651	
0540-1600	Berkshire Registry of Deeds - Northern District	258,124	258,454	253,285	
0540-1700	Berkshire Registry of Deeds - Central District	430,612	432,371	423,724	
0540-1800	Berkshire Registry of Deeds - Southern District	215,166	215,962	211,643	
0540-1900	Suffolk Registry of Deeds	1,777,527	1,788,263	1,752,498	
0540-2000	Worcester Registry of Deeds - Northern District	672,325	675,332	661,825	
0540-2100	Worcester Registry of Deeds - Worcester District	2,228,331	2,228,331	2,183,764	
0610-0000	Office of the Treasurer and Receiver - General	9,220,211	9,220,211	9,181,660	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
0610-0010	Financial Literacy Programs	-	-	85,000	Increased funding to support new initiative.
0610-0050	Alcoholic Beverages Control Commission	1,993,336	1,993,336	1,993,336	
0610-0060	Alcoholic Beverages Control Commission Investigation and Enforcement	100,000	100,000	-	Eliminated due to projected revenues
0610-0140	Financial Institution Fees	21,582	21,582	21,582	
0610-2000	Welcome Home Bill Bonus Payments	3,155,604	3,155,604	3,155,604	
0611-1000	Bonus Payments to War Veterans	44,500	44,500	44,500	
0612-0105	Public Safety Employees Line-of-Duty Death Benefits	100,000	100,000	100,000	
0640-0000	State Lottery Commission	76,707,174	76,954,011	75,954,012	
0640-0005	State Lottery Commission - Monitor Games	2,715,484	2,715,484	2,715,484	
0640-0010	State Lottery Commission - Advertising	2,000,000	2,000,000	2,000,000	
0640-0096	State Lottery Commission - Health and Welfare Benefits	355,945	355,945	355,945	
0640-0300	Massachusetts Cultural Council	6,098,766	6,101,264	5,449,866	Decreased funding due to contribution from quasi-public agency.
0699-0005	RANs Premiums Debt Service	-	-	20,000,000	Increased appropriation to equal projected retained revenue.
0699-0015	Consolidated Long-Term Debt Service	1,629,110,803	1,629,110,803	1,865,250,000	Increased funding to meet projected need.
0699-0016	Accelerated Bridge Program Debt Service	14,979,615	12,373,088	25,217,566	Increased funding to meet projected need.
0699-0018	Agency Debt Service Programs	-	-	6,217,722	Increased funding to support new initiative.
0699-0019	Long Term Debt Service Retained Revenue	-	-	18,000,000	Increased appropriation to equal projected retained revenue.
0699-2004	Central Artery/Tunnel Debt Service	90,085,000	90,085,000	86,189,402	
0699-9100	Short-Term Debt Service and Costs of Issuance	66,791,390	29,691,390	27,916,605	Decreased funding to meet projected need.

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
0699-9101	Grant Anticipation Notes Debt Service	35,845,000	35,845,000	22,607,600	Decreased funding to meet projected need.
0710-0000	Office of the State Auditor Administration	13,937,880	13,937,880	13,659,122	
0710-0100	Division of Local Mandates	379,643	379,643	379,643	
0710-0200	Bureau of Special Investigations	1,812,420	1,812,420	1,812,420	
0710-0225	Medicaid Audit Unit	897,829	897,829	897,829	
0810-0000	Office of the Attorney General Administration	22,705,260	22,705,260	22,251,155	
0810-0004	Compensation to Victims of Violent Crimes	2,188,340	2,188,340	2,188,340	
0810-0007	Attorney General State Police Overtime	340,676	390,676	340,676	
0810-0013	False Claims Recovery Retained Revenue	575,000	575,000	775,000	Increased funding to meet projected need.
0810-0014	Public Utilities Proceedings Unit	2,355,145	2,355,145	2,355,145	
0810-0021	Medicaid Fraud Control Unit	3,814,923	3,814,923	4,064,923	
0810-0045	Wage Enforcement Program	2,931,484	3,142,846	2,952,428	
0810-0201	Insurance Proceedings Unit	1,539,942	1,539,942	1,539,942	
0810-0338	Automobile Insurance Fraud Investigation and Prosecution	438,506	438,506	438,506	
0810-0399	Workers' Compensation Fraud Investigation and Prosecution	284,456	284,456	284,456	
0840-0100	Victim and Witness Assistance Board	509,267	509,267	509,267	
0840-0101	Domestic Violence Court Advocacy Program	741,199	741,199	741,199	
0900-0100	State Ethics Commission	1,731,122	1,731,122	1,696,500	
0910-0200	Office of the Inspector General	2,277,462	2,277,462	2,231,913	
0910-0210	Public Purchasing and Manager Program Fees Retained Revenue	600,000	600,000	600,000	
0920-0300	Office of Campaign and Political Finance	1,221,696	1,221,696	1,197,262	
0940-0100	Massachusetts Commission Against Discrimination	2,543,312	2,543,312	2,492,446	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
0940-0101	Fees and Federal Reimbursement Retained Revenue	1,930,054	1,930,054	2,030,380	
0940-0102	Discrimination Prevention Program Retained Revenue	70,000	70,000	70,000	
0950-0000	Commission on the Status of Women	70,000	70,000	70,000	
1000-0001	Office of the State Comptroller	7,557,188	7,600,445	7,595,436	
1000-0005	Chargeback for Single State Audit	750,000	850,000	1,000,000	Increased funding to support projected costs
1000-0008	Chargeback for MMARS	2,679,189	2,679,189	2,799,812	
1100-1100	Office of the Secretary of Administration and Finance	2,887,582	2,887,582	2,776,193	Decreased funding to meet projected need.
1100-1201	Office of Commonwealth Performance, Accountability and Transparency	-	-	650,000	Established appropriation to fund new initiative
1100-1205	The Office for Economic Forecasting	-	-	200,000	Established appropriation to fund new initiative
1100-1700	Administration and Finance Information	25,502,591	25,570,345	25,317,330	
1100-1701	Technology Costs Chargeback for Administration and Finance Information	20,771,507	20,771,545	20,771,545	
1102-3199	Office of Facilities Management	-	-	10,067,946	Consolidated with 1102-3301 and 1102-3302.
1102-3205	State Office Building Rents Retained Revenue	16,250,000	16,250,000	16,250,000	
1102-3224	Chargeback for Saltonstall Lease and Occupancy Payments	11,217,734	11,217,734	11,217,734	
1102-3226	Chargeback for State Buildings Operation and Maintenance	-	-	3,298,900	Consolidated with 1102-3333 and 1102-3336.
1102-3232	Contractor Certification Program Retained Revenue	300,000	300,000	300,000	
1102-3301	Bureau of State Office Buildings	4,370,117	5,000,117	-	Transferred to 1102-3199.
1102-3302	Utility Costs for State Managed Buildings	4,905,820	6,205,820	-	Transferred to 1102-3199.
1102-3306	State House Operations	308,034	700,034	-	Transferred to 1102-3309.

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
1102-3307	State House Accessibility	138,476	138,476	-	Transferred to 1102-3309.
1102-3309	Bureau of the State House	-	-	446,510	Consolidated with 1102-3306 and 1102-3307.
1102-3333	Chargeback for State Buildings Operation and Maintenance	165,000	165,000	-	Transferred to 1102-3226.
1102-3336	Chargeback for Hurley State Office Building	3,133,900	3,133,900	-	Transferred to 1102-3226.
1107-2400	Massachusetts Office on Disability	544,989	544,989	556,129	
1107-2501	Disabled Persons Protection Commission	2,174,159	2,174,159	2,174,159	
1108-1011	Civil Service Commission	417,043	417,043	424,160	
1108-5100	Group Insurance Commission	2,445,379	2,445,379	2,695,379	Increased funding to support new initiative.
1108-5200	Group Insurance Premium and Plan Costs	1,160,940,774	1,160,940,774	1,160,940,774	
1108-5201	Municipal Partnership Act Implementation Retained Revenue	950,000	950,000	1,043,566	
1108-5350	Retired Governmental Employees Group Insurance Premiums	496,458	496,458	340,000	Decreased funding to meet projected need.
1108-5400	Retired Municipal Teachers Group Insurance Premiums	75,230,149	72,674,159	74,016,306	
1108-5500	Group Insurance Dental and Vision Benefits	8,589,598	8,589,598	9,104,973	
1110-1000	Division of Administrative Law Appeals	1,097,910	1,097,910	1,098,686	
1120-4005	George Fingold Library	786,237	786,237	795,429	
1120-4006	Library Copy Charge Retained Revenue	-	-	5,000	Re-establish appropriation to meet projected retained revenue
1201-0100	Department of Revenue	80,469,544	82,118,173	80,781,437	
1201-0130	Additional Auditors Retained Revenue	18,230,000	22,730,000	23,940,257	
1201-0160	Child Support Enforcement Division	36,227,715	36,693,872	33,676,820	
1201-0164	Child Support Enforcement Federal Reimbursement Retained Revenue	6,547,280	6,547,280	6,547,280	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
1232-0100	Underground Storage Tank Reimbursements	13,099,454	28,099,454	15,000,000	Decreased funding to meet obligation
1232-0200	Underground Storage Tank Administrative Review Board	1,100,000	1,105,065	2,033,299	Increased funding to support new initiative.
1233-2000	Tax Abatements for Veterans, Widows, Blind Persons and the Elderly	25,301,475	25,301,475	25,301,475	
1233-2350	Unrestricted General Government Local Aid	898,980,293	898,980,293	833,980,293	Reduced appropriation to equal projected retained revenue.
1233-2400	Reimbursement to Cities in Lieu of Taxes on State Owned Land	25,270,000	25,270,000	25,270,000	
1310-1000	Appellate Tax Board	1,726,468	1,726,468	1,662,980	
1310-1001	Tax Assessment Appeals Fee	400,000	400,000	400,000	
1410-0010	Retained Revenue Veterans' Services Administration and Operations	2,133,506	2,146,208	2,362,778	Increased funding to meet projected need.
1410-0012	Veterans' Outreach Centers Including Homeless Shelters	1,738,686	1,738,686	1,738,686	
1410-0015	Women Veterans' Outreach	50,000	50,000	50,000	
1410-0018	Agawam and Winchendon Veterans' Cemeteries Fees and Grants	300,000	300,000	300,714	
1410-0100	Retained Revenue Veterans' Pension Determination and Revenue Recovery	96,500	96,500	96,500	
1410-0250	Assistance to Homeless Veterans	2,083,073	2,083,073	2,083,073	
1410-0251	New England Shelter for Homeless Veterans	2,278,543	2,278,543	2,278,543	
1410-0300	Annuities to Qualified Disabled Veterans, Gold Star Parents and Spouses	19,862,118	19,862,118	21,017,308	
1410-0400	Veterans' Benefits	36,972,473	33,553,877	38,980,045	
1410-0630	Agawam and Winchendon Veterans' Cemeteries	899,451	899,451	948,313	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
1500-0000	Department of Public Counsel Services	-	-	162,660,129	Consolidated with 0321-1500, 0321-1510, 0321-1518, and 0321-1520.
1595-6370	Commonwealth Transportation Fund transfer to Regional Transit Authorities	15,000,000	15,000,000	-	Transferred to 1595-6368.
1599-0015	Intergovernmental Secretariat Budget Team Savings Reserve	-	-	-30,000,000	Comment needed.
1599-0016	Fraud and Abuse Prevention Task Force	250,000	250,000	-	Program now funded in 1100-1201
1599-0018	Revenue Maximization Reserve	-	-	1,000,000	Established appropriation to fund new initiative
1599-0025	Online Transaction Activity Expansion Retained Revenue	1,000,000	1,000,000	1,000,000	
1599-0026	Municipal Regionalization and Efficiencies Incentive Reserve	-	-	9,700,000	Established appropriation to fund new initiative.
1599-0028	Municipal Performance Initiative	-	-	300,000	Established appropriation to fund new initiative.
1599-0050	Route 3 North Contract Assistance	9,625,000	9,625,000	5,409,158	Decreased funding to support projected costs.
1599-0093	Water Pollution Abatement Trust Contract Assistance	67,900,000	67,900,000	70,000,000	
1599-1027	Reserve for Benefit Change Reimbursement	19,806,288	19,806,288	-	Eliminated funding to meet projected need.
1599-1970	Massachusetts Department of Transportation Contract Assistance	125,000,000	125,000,000	125,000,000	
1599-1977	Commonwealth I-Cubed Assistance Assembly Square Reserve	1,000,000	1,000,000	2,165,500	Increased funding to meet obligation
1599-2010	Regionalization Incentive Grants	2,000,000	2,000,000	-	Eliminated FY11 one-time costs.
1599-2040	Chargeback for Prior-Year Deficiencies	10,000,000	10,000,000	10,000,000	
1599-3100	Chargeback for Unemployment Compensation	34,000,000	34,000,000	34,000,000	
1599-3234	South Essex Sewerage District Debt Service Assessment	89,763	89,763	90,100	
1599-3384	Judgments, Settlements and Legal Fees	5,000,000	7,000,000	6,000,000	Decreased funding to meet obligation

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
1599-3856	MITC Operational Expenses	600,000	600,000	600,000	
1599-3857	Advanced Technology and Manufacturing Center	-	-	1,581,922	Comment needed.
1599-4281	National Association of Government Employees, Units 1, 3, 6	4,156,899	1,618,329	-	Eliminated FY11 one-time reserve.
1599-4282	Service Employees International Union	9,562,523	3,854,632	-	Eliminated FY11 one-time reserve.
1599-4283	American Federation of State, County and Municipal Employees, Council 93	2,933,636	1,514,867	-	Eliminated FY11 one-time reserve.
1599-4284	Massachusetts Organization of State Engineers and Scientists	744,420	312,689	-	Eliminated FY11 one-time reserve.
1599-4285	Service Employees International Union, Local 888 (Lottery)	246,837	-	-	Eliminated FY11 one-time reserve.
1599-4286	Registry of Deeds CB	76,082	59,454	-	Eliminated FY11 one-time reserve.
1599-4417	E.J. Collins, Jr. Center for Public Management	-	-	496,518	Established appropriation to move off budget spending onto the operating budget.
1599-4704	Reserve for Sheriffs Transferred in FY10	6,000,000	300,000	-	Eliminated FY11 one-time costs.
1599-7104	Dartmouth/Bristol Community College Reserve	2,700,000	2,700,000	2,700,000	
1750-0100	Human Resources Division	2,733,294	2,733,294	2,618,785	
1750-0101	Chargeback for Training	400,000	400,000	400,000	
1750-0102	Civil Service and Physical Abilities Exam Fee	1,453,383	2,031,977	2,056,966	
1750-0105	Retained Revenue Chargeback for Workers' Compensation	57,040,378	57,040,378	57,040,378	
1750-0106	Chargeback for Workers' Compensation Litigation Unit	639,023	639,023	684,091	
1750-0119	Former County Employees Workers' Compensation	52,057	52,057	52,057	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
1750-0300	State Contribution to Union Dental and Vision Insurance	26,950,000	26,950,000	26,950,000	
1750-0600	Chargeback for Human Resources Modernization	2,500,000	2,500,000	2,500,000	
1750-0601	Chargeback for HRCMS Functionality	-	-	6,773,950	Established appropriation to fund anticipated obligations.
1775-0100	Operational Services Division	502,970	502,970	200,000	Reduced funding to meet projected need due to reform.
1775-0115	Statewide Contract Fee	1,810,167	1,810,167	2,989,876	Increased funding to meet projected need.
1775-0124	Human Services Provider Overbilling Recovery Retained Revenue	500,000	500,000	500,000	
1775-0200	Supplier Diversity Office	660,060	660,060	605,788	
1775-0600	Surplus Sales Retained Revenue	805,000	805,000	750,000	
1775-0700	Reprographic Services Retained Revenue	53,000	53,000	53,000	
1775-0800	Chargeback for Purchase, Operation and Repair of State Vehicles	7,600,000	7,600,000	7,600,000	
1775-0900	Federal Surplus Property Retained Revenue	-	-	55,000	Established appropriation to fund anticipated obligations.
1775-1000	Chargeback for Reprographic Services	1,000,000	1,000,000	1,000,000	
1790-0100	Information Technology Division	3,581,628	3,581,628	3,287,139	
1790-0150	Geographic and Environmental Information	70,000	70,000	64,244	
1790-0151	Data Processing Service Fee Retained Revenue	55,000	55,000	55,000	
1790-0200	Chargeback for Computer Resources and Services	63,000,000	63,000,000	66,377,703	
1790-0300	Vendor Computer Service Fee Retained Revenue	554,730	554,730	554,730	
1790-0400	Chargeback for Postage, Supplies and Equipment	2,349,000	2,349,000	2,363,022	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
2000-0100	Executive Office of Energy and Environmental Affairs	5,751,276	5,761,617	5,646,385	
2000-1011	Administration Handling Charge	-	200,000	200,000	
2000-1700	Retained Revenue Energy and Environment	7,953,102	7,966,801	8,066,801	
2000-1701	Information Technology Costs Chargeback for Energy and Environment	4,502,616	4,502,616	4,512,050	
2030-1000	Information Technology Costs Environmental Law Enforcement	8,700,962	8,715,104	7,987,566	
2030-1004	Environmental Law Enforcement Private Details	220,000	300,000	300,000	Increased appropriation to equal projected retained revenue.
2100-0012	Retained Revenue Department of Public Utilities	7,632,539	7,632,539	7,632,539	
2100-0013	Administration Transportation	375,051	375,051	375,051	
2100-0014	Oversight Division Energy Facilities Siting Board	100,000	100,000	97,348	
2100-0015	Retained Revenue Unified Carrier Registration	2,300,000	2,305,218	2,300,000	
2100-0016	Retained Revenue Steam Distribution Oversight	300,000	300,689	300,000	
2200-0100	Department of Environmental Protection	25,714,271	25,912,642	24,323,017	
2200-0102	Administration Wetlands Permitting Fee	260,812	260,812	260,812	
2200-0107	Retained Revenue Recycling and Solid Waste Master Plan	275,000	275,000	6,500,000	Increased funding to support new initiative.
2210-0105	Operations Toxics Use	3,051,198	3,057,627	3,080,216	
2220-2220	Retained Revenue Clean Air Act	843,672	849,407	849,407	
2220-2221	Clean Air Act Operating Permit and Compliance Program	1,657,263	1,668,486	1,668,486	
2250-2000	Safe Drinking Water Act	1,464,896	1,477,001	1,477,001	
2260-8870	Hazardous Waste Cleanup Program	13,856,441	13,978,892	12,086,542	Decreased funding to meet projected need.
2260-8872	Brownfields Site Audit Program	1,030,305	1,042,839	1,042,839	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
2260-8881	Board of Registration of Hazardous Waste Site Cleanup Professionals	336,859	339,281	339,281	
2300-0100	Department of Fish and Game Administration	636,569	640,563	614,758	
2300-0101	Riverways Protection, Restoration and Public Access Promotion	390,002	395,333	375,333	
2310-0200	Division of Fisheries and Wildlife Administration	9,235,455	9,235,455	9,560,800	
2310-0306	Hunter Safety Program	401,130	401,130	411,038	
2310-0316	Wildlife Habitat Purchase	1,000,000	1,000,000	1,000,000	
2310-0317	Waterfowl Management Program	45,000	45,000	45,000	
2320-0100	Fishing and Boating Access	468,578	471,574	446,574	
2330-0100	Division of Marine Fisheries Administration	4,387,891	4,425,647	3,955,647	
2330-0120	Marine Recreational Fisheries Development and Enhancement Program	538,956	545,143	545,144	
2330-0121	Marine Recreational Fishing Fee Retained Revenue	217,989	217,989	217,989	
2330-0125	Saltwater Sportfish Licensing	101,500	101,500	516,582	Increase funding due to projected need.
2511-0100	Department of Agricultural Resources Administration	4,446,132	4,477,930	4,100,108	
2511-0105	Emergency Food Assistance Program	11,500,000	11,500,000	11,500,000	
2511-3002	Integrated Pest Management Program	47,560	47,970	47,970	
2800-0100	Department of Conservation and Recreation Administration	3,517,586	3,517,586	3,517,586	
2800-0101	Watershed Management Program	1,000,000	1,002,565	1,002,565	
2800-0401	Stormwater Management	393,392	395,054	395,054	
2800-0501	DCR Seasonals	12,359,681	12,375,488	11,175,488	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
2800-0700	Office of Dam Safety	290,151	290,151	290,151	
2810-0100	State Parks and Recreation	40,297,772	42,769,724	42,173,702	
2810-2041	Department of Conservation and Recreation	5,314,030	5,314,030	5,314,030	
2820-0101	Retained Revenue State House Park Rangers	1,157,369	1,307,532	1,172,901	
2820-1000	Citation Fee Park Ranger Retained Revenue	200,000	200,000	200,000	
2820-1001	Telecommunications Leases	50,000	50,000	50,000	
2820-2000	Retained Revenue Streetlighting	3,115,033	3,115,033	3,115,033	
2820-3001	Skating Rink Fee Retained Revenue	1,000,000	1,000,000	1,000,000	
2820-4420	Ponkapoag Golf Course Retained Revenue	1,098,011	1,098,011	1,104,402	
2820-4421	Leo J. Martin Golf Course Retained Revenue	824,790	824,790	833,214	
3000-1000	Department of Early Education and Care Administration	11,305,673	11,417,421	11,683,491	
3000-2000	Access Management	5,933,862	5,933,862	5,933,862	
3000-2050	Children's Trust Fund Operations	1,094,507	1,094,507	1,094,507	
3000-3050	Supportive Child Care	85,713,747	85,713,747	-	- Transferred to 3000-4060.
3000-4050	TANF Related Child Care	127,358,313	132,458,313	-	- Transferred to 3000-4060.
3000-4060	Child Care Access	228,527,427	223,427,427	446,137,347	Consolidated with 3000-3050 and 3000-4050.
3000-5000	Grants to Head Start Programs	7,500,000	7,500,000	7,500,000	
3000-5075	Universal Pre-Kindergarten	7,500,000	7,500,000	7,500,000	
3000-6000	Quality Program Supports	14,011,633	14,011,633	14,011,633	
3000-6075	Early Childhood Mental Health Consultation Services	750,000	750,000	750,000	
3000-7000	Children's Trust Fund	10,538,066	10,538,066	10,538,067	
3000-7050	Services for Infants and Parents	5,000,000	5,000,000	5,000,000	
4000-0050	Personal Care Attendant Council	167,708	167,708	167,708	
4000-0102	Chargeback for Human Services Transportation	7,282,744	7,282,744	8,086,443	Decreased funding to meet projected need.
4000-0103	Chargeback for Human Services Administration	18,600,977	18,600,977	20,003,583	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
4000-0300	Executive Office of Health and Human Services and Medicaid Administration	86,970,271	87,336,613	84,000,300	
4000-0301	MassHealth Auditing and Utilization Reviews	1,736,425	1,736,425	1,736,425	
4000-0320	MassHealth Recoveries from Current and Prior Fiscal Years Retained Revenue	225,000,000	225,000,000	225,000,000	
4000-0430	MassHealth CommonHealth Plan	132,886,183	130,439,637	130,439,637	
4000-0500	MassHealth Managed Care	3,727,868,139	3,772,835,669	3,872,835,669	Increased funding to meet projected need.
4000-0600	MassHealth Senior Care	2,484,285,778	2,493,814,067	2,495,602,264	
4000-0640	MassHealth Nursing Home Supplemental Rates	288,500,000	288,500,000	288,500,000	
4000-0700	MassHealth Fee-for-Service Payments	1,667,529,464	2,026,206,633	2,026,206,633	Increased funding to meet projected need.
4000-0870	MassHealth Basic Coverage	165,351,318	157,016,626	157,016,626	
4000-0875	MassHealth Breast and Cervical Cancer Treatment	4,770,999	4,770,999	4,770,999	
4000-0880	MassHealth Family Assistance Plan	222,090,812	218,925,814	218,925,814	
4000-0890	MassHealth Premium Assistance and Insurance Partnership Program	58,181,956	58,181,956	58,181,956	
4000-0895	Healthy Start Program	14,409,312	13,800,000	13,800,000	
4000-0950	Children's Behavioral Health Initiative	85,743,865	214,743,708	214,743,708	Increased funding to meet projected need.
4000-0990	Children's Medical Security Plan	12,089,722	12,600,000	12,600,000	
4000-1400	MassHealth HIV Plan	18,801,714	18,541,135	18,541,135	
4000-1405	MassHealth Essential	344,913,540	389,757,408	389,757,408	Increased funding to meet projected need.
4000-1420	Medicare Part D Phased Down Contribution	198,273,814	211,370,985	211,370,985	
4000-1700	Health and Human Services Information Technology Costs	81,762,075	81,847,047	83,197,047	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
4000-1701	Chargeback for Health and Human Services Information Technology Costs	31,152,563	31,152,563	31,441,744	
4003-0122	Low-Income Citizenship Program	237,500	237,500	237,500	
4100-0060	Division of Health Care Finance and Policy	20,957,507	20,957,507	21,157,507	
4100-0360	Health Care Quality and Cost Council Retained Revenue	100,000	100,000	100,000	
4110-0001	MCB Administration and Program Operations	963,848	963,848	15,020,314	Consolidated with 4110-1000 and 4110-2000.
4110-1000	Community Services for the Blind	3,847,854	3,847,854	-	Transferred to 4110-0001.
4110-1010	State Supplement to Federal Supplemental Security Income (SSI) for the Blind	8,351,643	8,351,643	8,351,643	
4110-2000	Turning 22 Program and Services	10,658,612	10,658,612	-	Transferred to 4110-0001.
4110-3010	Vocational Rehabilitation for the Blind	3,044,673	3,044,673	3,044,673	
4120-1000	MRC Administration and Program Operations	457,893	457,893	19,111,175	Consolidated with 4120-3000, 4120-4000, 4120-4010, and 4120-5000.
4120-2000	Vocational Rehabilitation for the Disabled	10,013,228	10,013,228	10,013,228	
4120-3000	Employment Assistance	2,462,792	2,462,792	-	Transferred to 4120-1000.
4120-4000	Independent Living Assistance for the Multi-Disabled	11,851,933	11,851,933	-	Transferred to 4120-1000.
4120-4001	Accessible Housing Placement and Registry for Disabled Persons	80,000	80,000	-	Eliminated program.
4120-4010	Turning 22 Program and Services	801,551	801,551	-	Transferred to 4120-1000.
4120-5000	Home Care Services for the Multi-Disabled	4,364,086	4,364,086	-	Transferred to 4120-1000.
4120-6000	Head Injury Treatment Services	11,171,360	11,180,152	11,180,152	
4125-0100	Massachusetts Commission for the Deaf and Hard of Hearing	4,830,218	4,830,218	4,718,131	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
4125-0122	Chargeback for Interpreter Services	250,000	250,000	250,000	
4180-0100	Soldiers' Home in Massachusetts Administration and Operations	25,940,788	25,940,788	25,940,788	
4180-1100	License Plate Sales Retained Revenue	360,000	360,000	370,000	
4190-0100	Soldiers' Home in Holyoke Administration and Operations	19,438,450	19,539,530	19,539,530	
4190-0101	Holyoke Antenna Retained Revenue	5,000	5,000	5,000	
4190-0102	Pharmacy Co-Payment Fee Retained Revenue	110,000	110,000	110,000	
4190-0200	Holyoke Telephone and Television Retained Revenue	25,000	25,000	35,000	Increased appropriation to equal projected retained revenue.
4190-1100	License Plate Sales Retained Revenue	240,000	240,000	250,000	
4200-0010	Department of Youth Services Administration and Operations	4,259,148	4,102,498	4,102,498	
4200-0100	Non-Residential Services for Committed Population	21,619,063	21,619,063	21,619,063	
4200-0200	Residential Services for Detained Population	18,256,369	19,256,369	13,756,369	Decreased funding to meet projected need.
4200-0300	Residential Services for Committed Population	96,421,853	96,421,853	93,590,327	
4200-0500	Department of Youth Services Teacher Salaries	2,500,000	2,500,000	2,500,000	
4400-1000	Department of Transitional Assistance Administration and Operations	51,584,416	51,116,981	53,097,438	
4400-1001	Food Stamp Participation Rate Programs	2,880,694	2,880,694	3,114,307	
4400-1025	Domestic Violence Specialists	726,455	733,353	753,426	
4400-1100	Caseworkers Reserve	54,386,089	55,718,927	57,535,677	
4401-1000	Employment Services Program	14,979,163	14,979,163	-	
4403-2000	TAFDC Grant Payments	315,165,899	324,365,899	312,838,539	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
4403-2007	Supplemental Nutritional Program	-	-	900,000	Increased funding to meet projected need.
4403-2119	Teen Structured Settings Program	6,576,576	6,577,740	6,577,740	
4405-2000	State Supplement to Supplemental Security Income	224,184,854	230,144,854	224,656,525	
4408-1000	Emergency Aid to the Elderly, Disabled and Children	84,658,966	88,958,966	88,958,966	
4510-0020	Food Protection Program Retained Revenue	-	-	375,000	Increased appropriation to equal projected retained revenue.
4510-0025	SEAL Dental Program Retained Revenue	-	-	889,889	Increased funding to support new initiative.
4510-0040	Pharmaceutical and Medical Device Marketing Regulation Retained Revenue	421,493	421,539	421,539	
4510-0100	Public Health Critical Operations and Essential Services	17,364,149	17,364,149	13,644,748	Decreased funding to support program operations.
4510-0108	Chargeback for State Office Pharmacy Services	47,865,393	47,865,393	47,865,393	
4510-0110	Community Health Center Services	907,840	908,563	713,949	Decreased funding to meet obligation.
4510-0600	Environmental Health Assessment and Compliance	3,176,362	3,205,454	3,205,454	
4510-0615	Nuclear Power Reactor Monitoring Fee Retained Revenue	1,661,878	1,661,878	1,661,878	
4510-0616	Prescription Drug Registration and Monitoring Fee Retained Revenue	815,480	1,343,703	815,480	Reduced appropriation to equal projected retained revenue.
4510-0710	Division of Health Care Quality and Improvement	6,768,109	6,781,181	6,774,419	
4510-0712	Division of Health Care Quality Health Facility Licensing Fee Retained Revenue	1,335,072	1,335,072	1,335,073	
4510-0721	Board of Registration in Nursing	1,012,726	1,012,726	795,800	Decreased funding to support program operations.
4510-0722	Board of Registration in Pharmacy	247,908	247,908	194,806	Decreased funding to support program operations.

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
4510-0723	Board of Registration in Medicine and Acupuncture	1,268,772	1,268,772	997,001	Decreased funding to support program operations.
4510-0725	Health Boards of Registration	347,904	347,904	273,383	Decreased funding to support program operations.
4510-0726	Board of Registration in Medicine Fee Retained Revenue	300,000	300,000	300,000	
4510-0790	Regional Emergency Medical Services	931,959	931,959	931,959	
4510-0810	Sexual Assault Nurse Examiner (SANE) and Pediatric SANE Programs	3,160,740	3,160,740	3,160,740	
4512-0103	HIV/AIDS Prevention, Treatment and Services	33,097,810	33,097,810	31,097,810	
4512-0106	HIV/AIDS Drug Program Manufacturer Rebates Retained Revenue	1,500,000	1,500,000	1,500,000	
4512-0200	Bureau of Substance Abuse Services	74,515,802	75,185,802	75,185,802	
4512-0201	Substance Abuse Step-Down Recovery Services	4,800,000	4,800,000	4,800,000	
4512-0202	Secure Treatment Facilities for Opiate Addiction	2,000,000	2,000,000	2,000,000	
4512-0203	Substance Abuse Family Intervention & Care Pilot	1,500,000	1,500,000	1,500,000	
4512-0225	Compulsive Behavior Treatment Program Retained Revenue	500,000	1,000,000	1,000,000	
4512-0500	Dental Health Services	1,412,792	1,413,911	1,413,911	
4513-1000	Family Health Services	4,655,623	4,656,797	3,659,311	Decreased funding to support projected costs.
4513-1002	Women, Infants, and Children's Nutritional Services	12,428,884	12,428,884	9,766,617	Decreased funding to support program operations.
4513-1012	WIC Program Manufacturer Rebates Retained Revenue	23,600,000	23,600,000	24,510,000	
4513-1020	Early Intervention Services	24,949,384	29,450,094	21,491,704	Reduced funding to meet projected need due to reform.

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
4513-1023	Newborn Hearing Screening Program	65,494	65,964	-	Eliminated program.
4513-1026	Suicide Prevention and Intervention Program	3,228,120	3,569,444	3,569,444	Decreased funding to meet obligation.
4513-1111	Health Promotion and Disease Prevention	5,949,484	5,949,484	-	Eliminated program.
4513-1130	Domestic Violence and Sexual Assault Prevention and Treatment	4,906,844	4,907,970	4,907,970	
4516-0263	Blood Lead Testing Fee	1,173,585	1,173,585	1,173,585	
4516-1000	Retained Revenue State Laboratory and Communicable Disease Control Services	13,293,542	13,293,542	13,293,542	
4516-1010	Matching funds for a Federal Emergency Preparedness Grant	2,267,426	2,268,698	2,268,698	
4516-1022	State Laboratory Tuberculosis Testing Fee	255,319	255,319	255,319	
4518-0200	Retained Revenue Vital Records, Research, Cancer and Community Data	400,000	400,000	675,000	Increased funding to support a new initiative.
4530-9000	Teenage Pregnancy Prevention Services	2,398,327	2,398,327	2,399,983	
4570-1502	Infection Prevention Program	319,052	319,777	251,281	Decreased funding to support program operations.
4580-1000	Universal Immunization Program	50,110,777	50,110,777	50,110,777	
4590-0250	School-Based Health Programs	11,597,967	11,927,295	10,036,723	Decreased funding to support program operations.
4590-0300	Smoking Prevention and Cessation Programs	4,485,983	4,485,983	4,485,983	
4590-0901	Chargeback for Consolidated Public Health Hospitals	150,000	150,000	150,000	
4590-0903	Chargeback for Medical Services for County Corrections Inmates	3,800,000	3,800,000	3,800,000	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
4590-0912	Western Massachusetts Hospital Federal Reimbursement Retained Revenue	16,400,049	16,457,488	16,457,488	
4590-0913	Shattuck Hospital Private Medical Vendor Retained Revenue	499,827	499,827	499,827	
4590-0915	Public Health Hospitals	139,429,106	139,847,307	139,847,307	
4590-0917	Shattuck Hospital Department of Correction Inmate Retained Revenue	4,111,774	4,111,774	4,122,068	
4590-1503	Pediatric Palliative Care	786,444	787,032	618,450	Decreased funding to support program operations.
4590-1506	Violence Prevention Grants	1,500,000	1,500,000	1,500,000	
4590-1507	Youth At-Risk Matching Grants	1,300,000	1,300,000	1,500,000	Increased funding to support program operations.
4800-0015	Clinical Support Services and Operations	64,091,716	64,755,706	63,677,819	Decreased funding to meet projected need.
4800-0016	Roca Retained Revenue for Cities and Towns	2,000,000	2,000,000	2,000,000	
4800-0025	Foster Care Review	2,671,274	2,871,671	3,035,868	Increased funding to meet projected need.
4800-0030	DCF Local and Regional Administration of Services	6,000,000	10,300,000	10,300,000	Increased funding to meet projected need.
4800-0036	Sexual Abuse Intervention Network	697,508	697,508	699,031	
4800-0038	Services for Children and Families	247,433,594	246,525,901	242,507,069	
4800-0040	Family Support and Stabilization	40,950,000	40,225,000	39,989,000	
4800-0041	Group Care Services	201,586,480	198,922,169	192,364,169	
4800-0091	Child Welfare Training Institute Retained Revenue	2,058,735	2,058,735	1,858,735	
4800-0151	Placement Services for Juvenile Offenders	270,919	270,919	276,243	
4800-1100	Social Workers for Case Management	155,132,354	157,324,169	161,022,453	
4800-1400	Support Services for People at Risk of Domestic Violence	20,094,458	20,094,458	20,129,711	
5011-0100	Department of Mental Health Administration and Operations	26,401,636	26,484,325	26,484,325	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
5042-5000	Child and Adolescent Mental Health Services	71,773,509	71,773,509	69,773,509	
5046-0000	Mental Health Services Including Adult, Homeless, and Emergency Supports	323,755,801	323,755,801	320,755,801	
5046-2000	Statewide Homelessness Support Services	20,134,424	20,134,424	20,134,424	
5046-4000	CHOICE Program Retained Revenue	125,000	125,000	125,000	
5047-0001	Emergency Services and Mental Health Care	34,122,197	34,122,197	34,122,197	
5055-0000	Forensic Services Program for Mentally Ill Persons	8,081,928	8,097,163	8,097,163	
5095-0015	Inpatient Facilities and Community-Based Mental Health Services	137,474,213	143,900,803	127,500,803	
5911-1003	Department of Developmental Services Service Coordination & Administration	57,155,673	60,149,556	60,672,283	
5911-2000	Transportation Services	11,641,431	11,641,431	11,641,431	
5920-2000	Community Residential Supports for the Developmentally Disabled	716,762,130	727,621,006	751,797,120	Increased funding to meet projected need.
5920-2002	DDS Rolland Court Monitor	400,000	400,000	400,000	
5920-2010	State-Operated Residential Supports for the Developmentally Disabled	142,989,359	153,487,189	164,790,661	Increased funding to meet projected need.
5920-2025	Community Day and Work Programs for the Developmentally Disabled	115,267,971	123,267,971	123,267,971	
5920-3000	Respite Family Supports for the Developmentally Disabled	45,004,298	46,521,184	32,592,372	Decreased funding due to projected revenues.
5920-3010	Autism Division	4,128,480	4,128,480	4,134,808	
5920-5000	Turning 22 Program and Services	5,000,000	5,000,000	5,000,000	
5930-1000	State Facilities for the Developmentally Disabled	149,993,472	153,970,490	142,571,593	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
5948-0012	Chargeback for Special Ed Alternatives for Developmentally Disabled Children	6,500,000	6,500,000	6,500,000	
5982-1000	Templeton Developmental Center Farm Product Sales	150,000	150,000	150,000	
7000-9101	Retained Revenue Board of Library Commissioners	914,448	914,448	843,578	
7000-9401	Regional Libraries Local Aid	8,781,475	8,781,475	6,920,993	Funds transferred to 7000-9403.
7000-9402	Talking Book Program - Worcester	421,143	421,143	-	Transferred to 7000-9404.
7000-9403	Library of Last Recourse	-	350,000	1,860,482	Consolidated with 7000-9401.
7000-9404	Talking Book Programs	-	-	2,662,159	Consolidated with 7000-9402 and 7000-9406.
7000-9406	Talking Book Program - Watertown	2,241,016	2,241,016	-	Transferred to 7000-9404.
7000-9501	Public Libraries Local Aid	6,823,657	6,823,657	6,823,657	
7000-9506	Library Technology and Automated Resource - Sharing Networks	1,929,238	1,929,238	1,929,238	
7002-0010	Executive Office of Housing and Economic Development Administration	434,216	434,216	424,216	Consolidated with 7007-0100 and 7007-0300.
7002-0012	Summer Jobs Program for At-Risk Youth	3,700,000	7,700,000	4,400,000	Reduced funding due to FY11 one-time costs.
7002-0017	Housing and Economic Development Information Technology Costs	2,067,930	2,074,148	2,161,748	
7002-0018	Chargeback for Housing and Economic Development Information Technology Costs	3,649,696	3,691,277	3,619,620	
7002-0100	Executive Office of Labor and Workforce Development	805,764	805,764	789,651	
7002-0101	Apprentice Training Program	267,909	271,563	-	Transferred to 7002-0200.
7002-0170	Labor and Workforce Development Information Technology Costs	185,070	185,070	185,070	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
7002-0171	Chargeback for Labor and Workforce Development Information Technology Costs	17,708,505	17,708,505	19,041,430	
7002-0200	Department of Labor Standards	1,750,652	1,750,652	2,022,215	Consolidated with 7002-0101.
7002-0201	Asbestos Abatement and Deleading Services Retained Revenue	452,850	452,850	452,850	
7002-0500	Department of Industrial Accidents	19,906,544	19,906,544	19,106,544	
7002-0900	Department of Labor Relations	1,805,890	1,805,890	1,820,289	
7002-0901	Arbitration and Mediation Retained Revenue	100,000	100,000	100,000	
7002-1500	Commonwealth Corps Program	-	-	500,000	Established appropriation to fund initiative.
7003-0605	Massachusetts Manufacturing Extension Partnership	325,000	325,000	325,000	
7003-0701	Workforce Training Programs	24,001,617	24,001,617	-	Transferred to off-budget trust account.
7003-0702	Massachusetts Service Alliance	750,000	750,000	750,000	Comment needed.
7003-0803	One-Stop Career Centers	4,994,467	4,994,467	4,994,467	
7004-0001	Indian Affairs Commission	99,010	99,404	99,411	
7004-0099	Department of Housing and Community Development Administration	6,607,910	6,642,313	6,642,317	
7004-0100	Operation of Homeless Programs	5,002,623	5,049,650	5,049,650	
7004-0101	Emergency Assistance - Family Shelters and Services	115,360,773	159,360,773	97,797,200	Transferred to 7004-0108.
7004-0102	Homeless Individuals Assistance	37,292,852	37,292,852	37,292,852	
7004-0104	Home and Healthy for Good Program	1,200,000	1,200,000	1,200,000	
7004-0108	Massachusetts Short Term Housing Transition Program	-	-	38,561,732	Consolidated with 7004-0101.
7004-3036	Housing Services and Counseling	1,495,996	1,495,996	1,495,996	
7004-3045	Tenancy Preservation Program	250,000	250,000	250,000	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
7004-4314	Service Coordinators Program	350,401	350,401	350,401	
7004-9005	Subsidies to Public Housing Authorities	62,500,000	62,500,000	62,500,000	
7004-9024	Massachusetts Rental Voucher Program	33,200,000	34,300,000	35,900,000	
7004-9030	Alternative Housing Voucher Program	3,450,000	3,450,000	3,450,000	
7004-9033	Rental Subsidy Program for Department of Mental Health Clients	4,000,000	4,000,000	4,000,000	
7004-9315	Low-Income Housing Tax Credit Fee Retained Revenue	2,323,853	2,323,853	2,323,852	
7004-9316	Residential Assistance for Families in Transition	260,000	260,000	260,000	
7006-0000	Office of Consumer Affairs and Business Regulation	760,453	768,208	768,208	
7006-0010	Division of Banks	12,815,333	12,815,333	13,242,123	
7006-0011	Loan Originator Administration and Consumer Counseling Program Retained Revenue	2,650,000	2,650,000	2,650,000	
7006-0020	Division of Insurance	11,448,908	11,448,908	11,731,274	
7006-0029	Health Care Access Bureau Assessment	1,100,000	1,100,000	1,100,000	
7006-0040	Division of Professional Licensure	2,572,234	2,610,219	2,272,285	Decreased funding to meet projected need.
7006-0043	Home Improvement Contractors Retained Revenue	500,000	500,000	500,126	
7006-0060	Division of Standards	650,722	658,397	658,397	
7006-0066	Item Pricing Inspections	160,372	160,372	160,372	
7006-0067	Weights and Measures Law Enforcement Fee Retained Revenue	58,751	58,751	58,751	
7006-0068	Motor Vehicle Repair Shop Licensing Fee Retained Revenue	360,000	360,000	360,000	
7006-0071	Department of Telecommunications and Cable	2,653,105	2,653,105	2,703,732	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
7006-0110	State Racing Commission	1,600,253	1,600,253	1,600,253	
7006-0140	Payments to Cities and Towns for Local Share of Racing Tax Revenues	962,000	962,000	1,150,000	Increased funding to meet projected need.
7006-0151	Proprietary Schools Oversight	-	-	540,123	Established appropriation to fund new initiative.
7006-1001	Residential Conservation Service Program	199,326	199,326	203,112	
7006-1003	Department of Energy Resources Assessment	2,938,679	2,938,679	3,005,424	
7007-0100	Department of Business Development Administration	353,721	355,622	-	Transferred to 7002-0010 and 7007-0300.
7007-0300	Massachusetts Office of Business Development	1,365,457	1,366,462	1,642,084	Consolidated with 7007-0100.
7007-0800	Small Business Development Center at the University of Massachusetts Amherst	1,204,286	1,204,286	704,286	Decreased funding to meet projected need.
7007-0900	Massachusetts Office of Travel and Tourism	1,834,484	1,839,980	-	Transferred to 7008-0900.
7007-0901	Massachusetts Sports and Entertainment Commission	300,000	300,000	-	Transferred to 7008-0900.
7007-0951	Commonwealth Zoological Corporation	3,500,000	3,500,000	3,500,000	
7007-1000	Local Tourist Councils Financial Assistance	2,000,000	2,500,000	-	Transferred to 7008-1000.
7007-1300	Massachusetts International Trade Council	100,000	100,000	-	Transferred to 7008-1300.
7008-0900	Massachusetts Office of Travel and Tourism	-	-	1,788,167	Consolidated with 7007-0900 and 7007-0901.
7008-1000	Local Tourist Councils Financial Assistance	-	-	1,800,000	Consolidated with 7007-1000.
7008-1300	Massachusetts International Trade Council	-	-	100,000	Consolidated with 7007-1300.
7009-1700	Education Information Technology Costs	7,800,854	7,800,854	7,975,734	
7009-1701	Chargeback for Education Information Technology Costs	1,837,477	1,837,477	1,837,477	
7009-6379	Executive Office of Education	741,822	741,822	726,986	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
7009-6381	Executive Office of Education	-	-	3,000,000	Established appropriation to fund new initiative.
	Achievement Gap Support				
7010-0005	Department of Elementary and Secondary Education	12,767,009	12,767,009	12,767,009	
7010-0012	Programs to Eliminate Racial Imbalance - METCO	17,642,582	17,642,582	17,642,582	
7010-0020	Bay State Reading Institute	400,000	400,000	-	Transferred to 7010-0033.
7010-0033	Literacy Programs	3,147,940	3,147,940	3,947,940	Consolidated with 7010-0020 and 7030-1005.
7027-0019	School to Career Connecting Activities	2,000,000	2,000,000	2,000,000	
7027-1004	English Language Acquisition	364,937	364,937	364,937	
7028-0031	School-Age Children in Institutional Schools and Houses of Correction	7,475,804	7,507,038	7,507,038	
7030-1002	Kindergarten Expansion Grants	22,948,947	22,948,947	22,948,947	
7030-1005	Early Intervention Tutorial Literacy	400,000	400,000	-	Transferred to 7010-0033.
7035-0002	Adult Basic Education	27,702,108	27,702,108	27,702,115	
7035-0006	Transportation of Pupils - Regional School Districts	40,521,000	40,521,000	40,521,000	
7035-0007	Non-Resident Pupil Transport	400,000	400,000	400,000	
7051-0015	Temporary Emergency Food Assistance Program	1,000,000	1,000,000	1,000,000	
7053-1909	School Lunch Program	5,426,986	5,426,986	5,426,986	
7053-1925	School Breakfast Program	4,121,215	4,121,215	4,411,611	
7061-0008	Chapter 70 Payments to Cities and Towns	3,851,193,043	3,851,193,043	3,990,519,337	Increased funding to meet obligation.
7061-0012	Circuit Breaker - Reimbursement for Special Education Residential Schools	133,119,160	133,119,160	213,119,160	Increased funding to meet obligation.
7061-0029	Educational Quality and Accountability	939,083	942,704	942,704	
7061-0033	Public School Military Mitigation	1,300,000	1,300,000	-	Eliminated state subsidy.
7061-9010	Charter School Reimbursement	71,554,914	71,554,914	71,554,914	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
7061-9200	Education Technology Program	894,550	894,550	894,550	
7061-9400	Student and School Assessment	24,362,278	24,362,278	24,362,278	
7061-9404	MCAS Low- Scoring Student Support	9,094,804	9,094,804	9,655,545	
7061-9408	Targeted Intervention in Underperforming Schools	6,740,746	6,748,450	7,692,193	Increased funding to support initiative.
7061-9412	Extended Learning Time Grants	13,918,030	13,918,030	13,918,030	
7061-9600	Concurrent Enrollment for Disabled Students	400,000	400,000	400,000	
7061-9601	Teacher Certification Retained Revenue	-	-	1,367,409	Consolidated with 7061-9604.
7061-9604	Teacher Preparation and Certification	1,367,409	1,386,050	-	Transferred to 7061-9601.
7061-9611	After-School and Out-of-School Grants	1,500,000	1,500,000	1,500,000	
7061-9614	Alternative Education Grants	146,140	146,140	146,140	
7061-9619	Franklin Institute of Boston	1	1	1	
7061-9626	Youth-Build Grants	1,300,000	1,300,000	1,300,000	
7061-9634	Mentoring Matching Grants	100,000	100,000	100,000	
7061-9804	Teacher Content Training	353,227	353,227	353,227	
7066-0000	Department of Higher Education	1,570,984	1,673,842	1,673,842	
7066-0005	Compact for Education	82,620	82,620	82,620	
7066-0009	New England Board of Higher Education	367,500	367,500	-	Eliminated program.
7066-0015	Workforce Development Grants to Community Colleges	1,250,000	1,250,000	1,250,000	
7066-0016	Foster Care Financial Aid	1,075,299	1,075,299	1,075,299	
7066-0019	Dual Enrollment Grant and Subsidies	-	-	750,000	Increased funding to move off budget spending onto the operating budget.
7066-0020	Nursing and Allied Health Education Workforce Development	635,250	635,250	635,250	
7066-0021	Foster Care and Adopted Fee Waiver	935,400	935,400	935,400	
7066-0024	Schools of Excellence	1,300,000	1,300,000	1,300,000	

FY2012 Governor's Budget Recommendation

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
7066-0025	Performance Management Set Aside	-	-	7,500,000	Established appropriation to fund new initiative.
7070-0065	Massachusetts State Scholarship Program	86,507,756	86,507,756	88,342,236	
7077-0023	Tufts School of Veterinary Medicine Program	2,250,000	2,250,000	1,500,000	Reduced state subsidy.
7100-0200	University of Massachusetts	424,055,456	429,540,642	417,982,753	
7109-0100	Bridgewater State University	33,942,246	34,627,788	32,890,878	
7110-0100	Fitchburg State University	23,875,432	24,046,089	23,209,148	
7112-0100	Framingham State University	21,336,291	21,727,143	21,266,256	
7113-0100	Massachusetts College of Liberal Arts	12,339,425	12,559,859	12,559,859	
7114-0100	Salem State University	34,190,813	34,900,021	34,614,021	
7115-0100	Westfield State University	19,884,626	20,396,882	19,323,282	
7116-0100	Worcester State University	20,319,915	20,756,595	19,941,794	
7117-0100	Massachusetts College of Art	13,054,515	13,405,202	13,405,202	
7118-0100	Massachusetts Maritime Academy	12,086,036	12,330,691	12,330,691	
7502-0100	Berkshire Community College	8,055,655	8,075,090	7,988,207	
7503-0100	Bristol Community College	13,887,717	13,943,689	13,885,391	
7504-0100	Cape Cod Community College	9,933,561	9,961,483	9,823,796	
7505-0100	Greenfield Community College	7,916,941	7,946,576	7,805,699	
7506-0100	Holyoke Community College	16,098,308	16,142,400	16,074,594	
7507-0100	Massachusetts Bay Community College	12,056,580	12,078,306	11,272,271	
7508-0100	Massasoit Community College	17,467,335	17,521,081	17,376,154	
7509-0100	Mount Wachusett Community College	11,019,027	11,047,988	11,007,508	
7510-0100	Northern Essex Community College	16,453,017	16,502,174	16,218,556	
7511-0100	North Shore Community College	17,687,990	17,737,591	17,629,906	
7512-0100	Quinsigamond Community College	13,079,480	13,117,113	12,980,557	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
7514-0100	Springfield Technical Community College	21,202,457	21,256,565	21,070,398	
7515-0100	Roxbury Community College	9,762,418	9,787,773	9,729,356	
7515-0121	Reggie Lewis Track and Athletic Center Retained Revenue	529,843	529,843	529,843	
7516-0100	Middlesex Community College	17,238,156	17,284,270	17,121,183	
7518-0100	Bunker Hill Community College	17,924,560	17,964,440	17,496,631	
7520-0424	Health and Welfare Reserve for Higher Education Personnel	5,494,616	5,581,664	5,581,664	
8000-0000	Executive Office of Public Safety and Security	1,880,688	1,880,688	1,843,074	
8000-0038	Witness Protection Board	94,245	94,245	124,245	Increased funding to support program operations.
8000-0040	Municipal Police Career Incentive Reimbursements	5,000,000	5,000,000	5,000,000	
8000-0105	Office of the Chief Medical Examiner	7,022,773	7,022,773	7,398,166	
8000-0106	State Police Crime Laboratory	13,164,644	13,164,644	13,164,644	
8000-0110	Criminal History Systems Board	1,991,372	1,991,372	2,541,372	Increased funding to move off budget spending onto the operating budget.
8000-0122	Chief Medical Examiner Fee Retained Revenue	2,060,000	2,060,000	1,860,000	
8000-0125	Sex Offender Registry Board	3,641,391	3,664,431	3,774,193	
8000-0202	Sexual Assault Evidence Kits	86,882	86,882	86,882	
8000-1700	Public Safety Information Technology Costs	18,077,757	18,077,757	18,237,757	
8000-1701	Chargeback for Public Safety Information Technology Costs	11,454,657	11,454,657	11,462,348	
8100-0000	Department of State Police Operations	228,433,683	228,588,741	227,585,684	
8100-0002	Chargeback for State Police Details	33,000,000	33,000,000	33,000,000	
8100-0003	Chargeback for State Police Telecommunicatio ns	156,375	156,375	156,375	

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Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
8100-0006	Private Detail Retained Revenue	27,500,000	27,500,000	27,500,000	
8100-0011	Federal Reimbursement Retained Revenue	3,100,000	3,100,000	3,100,000	
8100-0012	Special Event Detail Retained Revenue	1,050,000	1,050,000	1,050,000	
8100-0020	Telecommunications Access Fee Retained Revenue	35,000	35,000	35,000	
8100-0101	Auto Etching Fee Retained Revenue	331,200	331,200	331,200	
8100-0111	Gang Prevention Grant Program	4,500,000	7,000,000	5,500,000	Increased funding to meet projected need.
8100-0515	New State Police Class	-	-	4,000,000	Established appropriation to fund new initiative.
8200-0200	Municipal Police Training Committee	2,476,460	2,476,460	-	Eliminated funding to support new initiative.
8200-0210	Municipal Police Training	-	-	4,000,000	Established appropriation to fund new initiative.
8200-0222	Municipal Recruit Training Program Fee Retained Revenue	450,000	450,000	900,000	
8311-1000	Department of Public Safety and Inspections	1,381,164	1,381,164	4,610,288	Consolidated with 8315-1000.
8315-1000	Division of Inspections	3,540,854	3,540,854	-	Transferred to 8311-1000.
8315-1020	Department of Public Safety Inspection and Training Retained Revenue	5,500,000	5,500,000	5,500,000	
8315-1025	Building Code Training Fee Retained Revenue	90,182	90,182	90,182	
8324-0000	Department of Fire Services Administration	16,861,169	16,861,169	16,869,374	
8324-0304	Department of Fire Services Retained Revenue	25,000	25,000	8,500	Reduced appropriation to equal projected retained revenue.
8400-0100	Merit Rating Board	7,606,503	7,606,503	-	Transferred to 1595-6368.
8700-0001	Military Division	7,763,504	8,034,491	7,801,491	
8700-1140	Armory Rental Fee Retained Revenue	1,400,000	1,400,000	1,400,000	
8700-1145	Chargeback for Armory Rentals	300,000	300,000	300,000	
8700-1150	National Guard Tuition and Fee Waivers	3,350,000	3,350,000	3,600,000	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
8700-1160	Welcome Home Bonus Life Insurance Premium Reimbursement	1,275,000	1,275,000	1,040,000	Decreased funding to meet projected need.
8800-0001	Massachusetts Emergency Management Agency	1,214,379	1,214,379	1,487,555	Increased funding to meet projected need.
8800-0100	Nuclear Safety Preparedness Program	429,268	429,268	429,268	
8800-0200	Radiological Emergency Response Plan Evaluations	280,753	280,753	280,753	
8900-0001	Department of Correction Facility Operations	494,964,501	513,455,977	519,443,025	Consolidated with 8900-0002 and 8900-0006.
8900-0002	MASAC	5,000,000	5,000,000	-	Transferred to 8900-0001.
8900-0006	Department of Corrections Substance Abuse Services	2,022,877	2,022,877	-	Transferred to 8900-0001.
8900-0010	Prison Industries and Farm Services Program	2,082,694	2,082,694	1,921,285	
8900-0011	Prison Industries Retained Revenue	2,600,000	2,600,000	2,600,000	
8900-0021	Chargeback for Prison Industries and Farm Program	6,050,000	6,050,000	6,050,000	
8900-0045	Reimbursement from Housing Federal Inmates Retained Revenue	3,000,000	3,000,000	1,000,000	Reduced appropriation to equal projected retained revenue.
8900-1100	Re-Entry Programs	550,139	550,139	550,139	
8910-0003	Forensic Services Program for Incarcerated Persons	1,886,335	1,886,335	1,740,144	
8910-0102	Hampden Sheriff's Department	64,698,314	65,520,396	64,209,988	
8910-0105	Worcester Sheriff's Department	40,139,577	40,540,802	39,729,986	
8910-0107	Middlesex Sheriff's Department	59,316,597	59,906,558	58,708,427	
8910-0108	Franklin Sheriff's Department	8,657,639	8,848,400	8,671,430	
8910-0110	Hampshire Sheriff's Department	11,634,202	11,795,077	11,559,175	
8910-0145	Berkshire Sheriff's Department	14,221,459	14,396,339	14,108,413	
8910-0160	Reimbursement from Housing Federal Inmates Retained Revenue	850,000	850,000	850,000	

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Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
8910-0188	Reimbursement from Housing Federal Inmates Retained Revenue	2,100,000	2,100,000	2,100,000	
8910-0445	Dispatch Center Retained Revenue	250,000	250,000	250,000	
8910-0446	Pittsfield Schools Retained Revenue	400,000	399,999	500,000	Increased appropriation to equal projected retained revenue.
8910-0619	Essex Sheriff's Department	44,016,716	44,241,756	43,356,922	
8910-1000	Prison Industries Retained Revenue	2,005,423	2,259,199	2,050,561	
8910-1100	Prison Industries Retained Revenue	100,000	100,000	75,000	Reduced appropriation to equal projected retained revenue.
8910-1112	Hampshire Regional Lockup Retained Revenue	250,000	250,000	175,000	Reduced appropriation to equal projected retained revenue.
8910-2222	Reimbursement from Housing Federal Inmates Retained Revenue	1,500,000	1,500,000	700,000	Reduced appropriation to equal projected retained revenue.
8910-6619	Reimbursement from Housing Federal Inmates Retained Revenue	2,000,000	2,000,000	2,000,000	
8910-7100	Massachusetts Sheriffs' Association	344,790	344,790	344,790	
8910-8200	Barnstable Sheriff's Department	20,706,224	21,956,519	21,517,391	
8910-8210	Barnstable Sheriff Federal Reimbursement Retained Revenue	250,000	250,000	250,000	
8910-8300	Bristol Sheriff's Department	26,577,651	27,757,860	27,202,704	
8910-8310	Bristol Sheriff's Department Federal Inmate Reimbursement Retained Revenue	6,500,000	8,000,000	8,000,000	Increased appropriation to equal projected retained revenue.
8910-8400	Dukes Sheriff's Department	2,503,825	2,503,825	2,453,748	
8910-8500	Nantucket Sheriff's Department	763,105	763,105	747,844	
8910-8600	Norfolk Sheriff's Department	22,682,471	24,469,667	23,980,272	
8910-8610	Norfolk Sheriff's Department Federal Inmate Reimbursement Retained Revenue	2,500,000	2,500,000	2,500,000	
8910-8700	Plymouth Sheriff's Department	23,560,758	25,317,169	24,810,825	

Resources

Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
8910-8710	Plymouth Sheriff's Department Federal Inmate Reimbursement Retained Revenue	16,000,000	16,000,000	16,000,000	
8910-8800	Suffolk Sheriff's Department	84,531,407	89,839,522	88,042,732	
8910-8810	Suffolk Sheriff's Department Federal Inmate Reimbursement Retained Revenue	8,000,000	8,000,000	8,000,000	
8940-0100	Department of Re- entry and Community Supervision	-	-	114,075,997	Consolidated with 0339-1001, 0339- 1003, and 8950- 0001.
8940-0200	Community Supervision Fee Retained Revenue	-	-	600,000	Consolidated with 8950-0008.
8950-0001	Parole Board	17,697,560	17,697,560	1,152,358	Decreased funding to support new initiative.
8950-0002	Victim and Witness Assistance Program	210,670	212,130	212,130	
8950-0008	Parolee Supervision Fee Retained Revenue	600,000	600,000	-	Transferred to 8940-0200.
9110-0100	Department of Elder Affairs Administration	1,994,374	1,994,374	1,994,374	
9110-1455	Prescription Advantage	31,542,765	31,542,765	21,665,608	Reduced funding to meet projected need due to reform.
9110-1500	Elder Enhanced Home Care Services Program	45,789,340	45,789,340	45,789,340	
9110-1604	Supportive Senior Housing Program	4,014,802	4,014,802	4,014,802	
9110-1630	Elder Home Care Purchased Services	95,310,630	101,680,898	96,780,898	
9110-1633	Elder Home Care Case Management and Administration	34,311,827	35,738,377	35,738,377	
9110-1636	Elder Protective Services	15,250,554	15,250,554	15,250,554	
9110-1660	Elder Congregate Housing Program	1,503,617	1,503,617	1,503,617	
9110-1900	Elder Nutrition Program	6,275,328	6,275,328	6,275,328	
9110-2500	Veterans Independence Plus Initiative	-	450,000	750,000	
9110-9002	Grants to Councils on Aging	7,904,327	7,904,327	7,904,327	
9500-0000	Senate Operations	16,234,707	17,350,256	17,003,251	
9600-0000	House of Representatives Operations	28,814,620	34,324,791	33,638,295	Increased funding to meet projected need.

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Account	Description	FY2011 GAA	FY2011 Spending	FY2012 House 1	Comment
9700-0000	Joint Legislative Operations	5,833,424	7,733,424	7,578,756	Increased funding to meet projected need.

Glossary

A

Account	Accounting entities by which <i>MMARS</i> records the status of expenditure authorizations and revenue estimates. There are 6 main <i>account types</i> .
Accounts payable	Payments owed for goods or services received before the close of a <i>fiscal year</i> . Funds should be encumbered by June 30, and paid before August 31, when unspent <i>encumbrances</i> lapse. Under certain conditions, Administration and Finance may approve an extension until September 15.
Account type	There are six main account groupings for expenditure accounts, which are designated in <i>MMARS</i> by the indicated codes: <i>direct appropriation</i> (1CN, 1CS), <i>retained revenue</i> (1RN, 1RS), <i>capital</i> (2CN), <i>trust/other</i> (3TN, 3TX), <i>federal grant</i> (4FN), and <i>intragovernmental services</i> (1IN, 1IS).
Accrual basis of accounting	Revenues and expenditures are recognized and recorded in the period that they occur, rather than when cash is collected or disbursed. Also see <i>Statutory basis of accounting</i> .
Act	A law passed by the Legislature. The legislative session runs by calendar year and Acts are numbered consecutively in each session. So the first law passed in January is called Chapter 1 of the Acts of 20__; the next law is Chapter 2 of the Acts of 20__, etc. Unless an Act is of limited scope or duration, it is <u>usually</u> written as an amendment to the <i>General Laws</i> . <i>Appropriation acts</i> take effect immediately upon approval by the Governor. All other acts take effect 90 days after the Governor's approval, except for acts which have an <i>emergency preamble</i> , which take effect immediately.
Agency	See <i>Department</i> .
Allotment	The process of making money that has been appropriated by the Legislature available for expenditure. Although obligations can be incurred without money being allotted, money must be allotted before money can be paid out. A fraction of the money in budgetary accounts is automatically allotted periodically: between 1/12 for one month and 1/3 for four months. If an account needs to spend at a greater rate than the periodic allotment, the agency submits an allotment request. Retained revenue receipts, federal grants, and trust funds are automatically fully allotted. <i>Capital accounts</i> are administered through a different process.
American Reinvestment and Recovery Act	The American Recovery and Reinvestment Act of 2009, abbreviated ARRA or Federal Stimulus, is an economic stimulus package enacted by Congress in February 2009. The Act includes federal tax cuts, expansion of <u>unemployment benefits</u> and other social welfare provisions, and domestic spending in education, health care, and infrastructure, including the energy sector. The measures are nominally worth \$787 billion.
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.
Annualization	Positive annualization is the additional <u>incremental</u> cost in the next <i>fiscal year</i> of new programs, program expansions, or other efforts which are started sometime during the current <i>fiscal year</i> . Negative annualization is the <u>incremental</u> cost reduction in the next <i>fiscal year</i> resulting from savings efforts and other spending reductions begun sometime during the current <i>fiscal year</i> . Annualization is not the same as <i>annualized</i>

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cost/saving.

Annualized cost/saving The full twelve-month cost or saving of an item. This is not the same as *annualization*.

Appropriation A specified sum of money authorized by the Legislature for a specific period of time to accomplish a specific purpose. See *Line Item*.

Appropriations Tracking The process of monitoring a budget bill through the legislative process.

ARRA Assessment See *American Reinvestment and Recovery Act*
A statutorily mandated form of reimbursement or up-front payment for state expenditures. Assessments are often mandated to charge private sector businesses for state services that are of particular benefit to them.

AT *Appropriations Tracking*

B

Balance See *Balance Sheet, Statutory Balance, Structural Balance*.

Balance Sheet A document produced by Administration and Finance, which summarizes revenue and spending by category and fund, and displays the resulting *condition*. Balance sheets are produced for prior years based on actual receipts and expenditures, and for current and future years based on projections.

Blanket contract Contract between the state and a vendor, guaranteeing a fixed price for a product. State agencies (and local governments) may buy items under a blanket contract without having to negotiate price.

Bond A financial instrument that is sold by the government for cash. A bond contains a written promise to pay a specified amount of money on a specified date or dates in the future, together with a periodic interest at a specified rate.

Bond fund A fund of the Commonwealth into which bond proceeds are deposited and from which spending may occur.

Budgetary accounts *Direct appropriation* and *retained revenue* accounts.

Budget fiscal year The period in which a fiscal year's budget may be expended. This period includes the fiscal year (July 1 – June 30) plus the accounts payable period (July 1 – August 31) for that fiscal year.

Budgeted funds The funds that contribute to the commonwealth's *statutory balance*, currently the General Fund, Highway Fund and Health and Wellness Fund. All other funds are considered *non-budgeted funds*.

Budget process The budgetary process is the normal approval mechanism that allows the Commonwealth to spend money it collects.

C

Capital account Entity in *MMARS* which records the status of a spending authorization to be funded from the sale of bonds. Capital authorizations are usually for facility and infrastructure construction and maintenance or large equipment purchases, and are generally authorized for 5 years.

Capital Expenditure An expenditure made in acquiring, adding to or bettering a fixed asset.

Capital projects funds	Capital project funds are for acquisition, long-term construction and development activities legislatively authorized, but largely funded through bonds and federal receipts.
Chapter 29	The <i>General Laws</i> chapter that relates to state finance.
Charge back	A cost item for which payment is made by one state agency to another, for example, paying for central computer services. See <i>Intragovernmental Service Fund Account</i> .
Cherry sheet	A list, prepared annually by the Department of Revenue, of certain <i>local aid</i> distributions. It used to be published on cherry-colored paper, hence the name.
Citation	A reference to a specific statute or regulation.
CIW	Commonwealth <i>Information Warehouse</i>
Clerks	The Clerks of the House and Senate are the official recorders of all proceedings in the respective chambers. The Clerks publish the <i>Journals</i> , calendars, and other documents, and print copies of all bills filed.
Comptroller	The officer responsible for keeping the state's books and making rules to ensure that all the state's financial transactions are performed according to statute and regulation, and according to <i>generally accepted accounting principals (GAAP)</i> . The Comptroller manages the state accounting system, which is called <i>MMARS</i> .
Condition	The result produced on the <i>balance sheet</i> when revenues are compared to spending. A positive condition indicates that revenues exceed spending.
Conference Committee	A group consisting of members from the House and members from the Senate, appointed to work out a compromise version of a bill, when the House-passed and Senate-passed versions of the bill differ.
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.
Current services budget	Synonymous with " <i>maintenance budget</i> ".
D	
Debt	The principal borrowed by the Commonwealth, usually to support capital projects, which in assets with a useful life over a number of years.
Deduction	Amount that a taxpayer is allowed to subtract from the gross tax base.
Deficiency	A shortfall in an existing <i>appropriation</i> , or an additional amount needed to accomplish a new or expanded purpose. It used to be that the former was always referred to as a "deficiency" and the latter was always referred to as a " <i>supplemental</i> ", but the two terms have come to be used more or less interchangeably.
Department	A department is a legal entity of state government established by the legislature with a specific mission. Departments may report to cabinet-level units of government known as executive offices or secretariats or may be independent divisions or departments.
Department code	Three-letter identification field in <i>MMARS</i> , unique to each agency.
Depreciation	Annual deduction allowed for the gradual exhaustion or obsolescence of tangible property used in the production of income.

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Direct appropriation account Entity in *MMARS* which records the status of *appropriations* which are financed by budgeted fund *unrestricted revenues*.

E

Earmarking Language included in a *line item* which provides that a specific portion of the *appropriation* be spent for a particular purpose.

Effective date See *Act*.

Emergency preamble Language inserted at the beginning of some *Acts*, which declares that the *Act* is an emergency law. An emergency preamble causes the *Act* to take effect immediately upon the Governor's approval, rather than after 90 days.

Encumbrance The setting aside of money in *MMARS* by an agency to meet known obligations. (Payroll is an exception. Even though it is a known obligation, payroll costs are not encumbered, except for *Accounts Payable* obligations at the end of a *fiscal year*.)

Estimated Receipt Amount The field in *MMARS* that records the amount of money that Administration and Finance believes will become available during the *fiscal year* in *retained revenue*, *Intragovernmental Service Fund*, and *federal grant* accounts. This amount is used by the *Comptroller* as a limit to obligations.

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 *exemption*.

Exemption The legal elimination from the tax base of items or transaction recognized as falling within its definition, or of taxable units that would normally be subject to tax.

Expenditure An expenditure is an outlay in cash for a specific purpose, which includes payroll expenses, payroll related chargebacks; contracts (grants, interdepartmental service agreements, leases; subsidies; administrative, operational, and programmatic expenses; and chargebacks and payments.

Expenditure Classification Handbook A manual published by the *Comptroller* which sets forth the official *object class* and *object codes* used for budgeting funds and recording expenses within *accounts*, along with definitions.

Expense A revenue expenditure or cost, which, for accounting purposes, is charged against current revenue. To be distinguished from capital expenditure.

F

Federal Financial Participation Reimbursement from the federal government for part of the cost of certain programs, such as Medicaid and TAFDC. Often referred to by the acronym "FFP".

Federal grant account Entity in *MMARS* which records the status of grants authorized by the Legislature to be received from the federal government and subsequently expended.

Federal Stimulus See *American Reinvestment and Recovery Act*

FFP *Federal Financial Participation*

Fiscal year Period that the Massachusetts budget covers: July 1 through June 30. (The federal fiscal year covers October 1 through September 30.)

Fringe benefits Employee-related costs other than salary, e.g., insurance and retirement costs.

Fringe benefit charges	Costs assessed against federal grants and other non-budgetary accounts to defray the costs of employee benefits which are paid for centrally.
FTE	<i>Full-Time Equivalent</i>
Full-time equivalent	A measure of workforce personnel, equal to one position working full time. For example, two half-time positions equal one full-time equivalent. Often referred to by the acronym “FTE”.
Fund	An accounting entity in <i>MMARS</i> to which all receipts are credited and against which all expenditures and other liabilities are charged. By law, Massachusetts uses a fund accounting system, where all financial activity is recorded by fund. The law specifies which receipts shall be deposited to which funds. Budget acts specify which expenditures shall be charged to which funds. Fund accounting is an overlay on accounting, which is also done by <i>account</i> , <i>object class</i> and <i>object code</i> .
Fund balance	A cumulative residual total of a fund’s financial operations (revenues vs. expenditures), also measured as the difference between the fund’s assets and its liabilities.
G	
GAA	<i>General Appropriation Act</i>
GAAP	<i>Generally Accepted Accounting Principals</i>
GASB	Government Accounting Standard Board
General Appropriation Act	The budget for a <i>fiscal year</i> which is passed by the Legislature and signed into law by the Governor to fund activities for the government for a specified budget fiscal year. The <u>Massachusetts General Laws</u> require that annual budgets are in <i>balance</i> .
General Court	The Legislature.
General Laws	The codified collection of laws passed by the Legislature, organized into Chapters and Sections by subject. Often referred to by one of the following acronyms: “GL”, “MGL”, “MGLA (<i>annotated</i>)”.
Generally Accepted Accounting Principals	A set of accounting rules which are accrual-based and widely accepted and used. Often noted as <i>GAAP</i> . (The statutory accounting that the state primarily uses is largely cash-based.)
Governor’s Council	A body of elected officials which, according to the state constitution, must approve all expenditures except those for debt service and salaries for legislators and the Supreme Court justices. The Governor’s Council meets weekly to approve <i>warrants</i> of expenditures.
Government Accounting Standards Board	The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. Often noted as <i>GASB</i> .
Governor’s message	A letter to the Legislature from the Governor that covers legislation submitted by the Governor.
Grade	See <i>Step Rate</i> .
Gross income	The total of all items included in the concept of income that a taxpayer received during the taxable period.

H

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House 1; House 2	The Governor's budget recommendations for the next <i>fiscal year</i> . According to the Constitution, it must be filed within 3 weeks of the convening of the Legislature in January. Newly-elected governors must file House 1 within 8 weeks. In the second year of a legislative session, the Governor's budget is referred to as House 2.
HR/CMS	<u>H</u> uman <u>R</u> esources <u>C</u> ompensation <u>M</u> anagement <u>S</u> ystem, the payroll system through which all non-UMass state employees are paid.
HRMS	The payroll system through which UMass employees are paid.
I	
Incremental budgeting	A budgeting technique where a base budget is established using uniform criteria for all agencies, and additions or deletions are added to or subtracted from that base. See also <i>performance-based budgeting</i> , <i>program budgeting</i> and <i>zero-based budgeting</i> .
Income Tax	Citizen payments based on annual revenue received from personal work, investment income, rental property, etc. Income taxes are defined by state law and the Department of Revenue.
Indirect cost	Overhead expense, including space rental and other administrative support costs, but not including employee <i>fringe benefits</i> .
Indirect cost rate	A percentage that the state charges to federal grants for overhead costs which are incurred by the state.
Information Warehouse	A sizeable database which contains an extensive and expanding set of financial and payroll data. State agency personnel can extract data to construct analytical and management summary reports and spreadsheets. Also referred to as the Commonwealth Information Warehouse, CIW.
Interagency service agreement	A contract between two state agencies where one agency agrees to perform specified services and the other agency agrees to pay for those services. Often referred to as an ISA.
Internal control	Internal control is a process, effected by an entity's board of directors, management and other personnel designed to provide reasonable assurance regarding the achievement of the effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations.
Inter-Secretariat Budget Team	Group of staff from multiple agencies formed to assist the Secretary of Administration and Finance and the Governor to identify and developing reforms proposals for the management of state government and delivery of state services.
Intragovernmental Service Fund account	Entity in <i>MMARS</i> which records the status of a certain type of <i>appropriation</i> where an agency is authorized to make payments for goods, services, and other obligations on behalf of other agencies, and to receive reimbursement from the accounts of those other agencies. These reimbursements are called <i>chargebacks</i> . Normally, Intragovernmental Services Fund spending and revenue are not included in statewide totals, since doing so would result in a double count. Also referred to as an ISF account.
ISA	<i>Interagency Service Agreement</i>
ISBT	<i>Inter-Secretariat Budget Team</i>
ISF account	<i>Intragovernmental Service Fund account</i>

J

Journal	The official record of proceedings in each chamber of the Legislature. The <u>House Journal</u> and <u>Senate Journal</u> are published by the <i>Clerks</i> of the respective chambers.
Judicial Branch	The Massachusetts Judiciary branch is comprised of the Supreme Judicial Court, the Appeals Court, the Trial Court, and the Committee for Public Counsel Services. The Supreme Judicial Court has original jurisdiction over certain cases and hears appeals from both the Appeals Court, which is an intermediate appellate court, and in some cases, directly from the Trial Court.
L	
LCM	<u>L</u> abor <u>C</u> ost <u>M</u> anagement system, an interface between <i>HR/CMS</i> and <i>MMARS</i> that allows agencies to assign employee payroll expenses among different accounts and programs.
Legislative Branch	The Massachusetts Legislature or General Court is a two-house body consisting of 40 senators and 160 representatives. A professional and administrative staff supports legislator, primarily through the committee structure.
Line item	Unit by which the Legislature <i>appropriates</i> money. Line items consist of an <i>account</i> number, language that outlines how the money may be spent, the amount, and the <i>fund</i> designation. Where no <i>fund</i> designation is given, the <i>appropriation</i> is charged to the General Fund.
Line item veto	See <i>Veto</i> .
Local aid	Monies <i>appropriated</i> to be distributed to cities and towns. See also <i>Cherry Sheet</i> .
M	
Maintenance budget	The projected cost in the next <i>fiscal year</i> of maintaining the level of operations that will exist at the end of the current <i>fiscal year</i> .
Master service agreement	A <i>blanket contract</i> which covers services, often referred to as an MSA.
MMARS	<u>M</u> assachusetts <u>M</u> anagement <u>A</u> ccounting and <u>R</u> eporting <u>S</u> ystem, the official accounting system of the Commonwealth.
Medicaid	Health coverage authorized in Title XIX of the Social Security Act for individuals and families who meet defined financial eligible criteria.
Model budget	A preliminary budget estimate developed in-house, by Administration and Finance, prior to the formal budget development process.
MSA	<i>Master Service Agreement</i> consists of qualified vendors with approved rates available to meet the needs of the Commonwealth.
N	
Net income	Amount remaining after subtracting exempt income and deductions from gross income.
Non-budgetary accounts	Spending <i>accounts</i> other than <i>direct appropriation</i> and <i>retained revenue</i> .
Non-budgeted funds	Financial activities authorized by the legislature but funded through receipts of dedicated revenues (such as assessments, federal grants, fees, fines, investment income) and certain designations of tax revenue. All <i>funds</i> except the General,

Highway and Health and Wellness Funds, which are considered *budgeted funds*.

O

- Object Class** Formerly known as subsidiary, and often interchanged. Sub-unit of an *account*, indicated by a two-character code, AA, BB, CC, etc. *Appropriations* are recorded in *MMARS* by object classes within an *account*. Object classes specify the purposes for which portions of *appropriations* are budgeted. For example, money budgeted in the AA can only be spent on salaries; money in KK can only be spent for equipment purchases. Monies in some *budgetary accounts*, and in most *non-budgetary accounts*, are not subsidiarized, and expenditures in those *accounts* are not limited by object class controls. See also *Expenditure Classification Handbook*.
- Object code** Three-character identifier used in *MMARS* to classify all expenditures. Object codes describe the types of goods and services procured. The hundreds of object codes can be summed into the 18 *object classes*, and are described in detail in the *Expenditure Classification Handbook*.
- Official Statement** A legally required disclosure document prepared at the time of bond offerings of the Commonwealth or of entities whose bonds are guaranteed by the Commonwealth, frequently referred to as an "OS".
- One-time cost** An expenditure by an agency that would not normally be expected to recur in the next year, e.g., an expenditure for the installation of a computer network.
- Operating budget** A budget making *appropriations* for the ordinary maintenance or administration of activities for the *fiscal year*, i.e., it does not include *capital outlay* authorizations.
- OS** *Official Statement*
- Outside sections** Sections in a budget act following section 3, which contain specific provisions of law which govern the particular *appropriations* contained in the budget, make other special laws that usually apply for only one *fiscal year*, and amend the *General Laws* to implement permanent changes included in the budget.

P

- PAC** *Prior Appropriation Continued*
- Performance-based budgeting** A budgeting technique which defines units of service, calculates a cost-per-unit, and makes recommendations based on the desired level of service. See also *incremental budgeting*, *program budgeting* and *zero-based budgeting*.
- Personal exemption** A specific amount or percentage of net income on which the tax rate is zero. Sometimes called an allowance.
- Pocket veto** Legislative bills sent to the Governor for signature at the end of a legislative session are considered to be vetoed if he does not sign them within 10 days. This is called a pocket veto. (While the Legislature is still in session, a bill held unsigned by the Governor becomes law after 10 days.)
- Prior appropriation continued** In general, the balance of unspent and unobligated *appropriations* reverts at the end of a *fiscal year* (see *reversion*). Each year, some *accounts* are specifically exempted from this provision, and are authorized in budget *acts* to carry a balance into the next *fiscal year*. Those *accounts* are called "prior appropriation continued accounts" or "PAC accounts". Sometimes "PAC" is used as a verb, and *accounts* are said to be "PAC'd". *Capital accounts*, at the end of their normal 5-year life span, may be subject to the same process.

Program budgeting	A budgeting technique which consolidates programs with similar or overlapping goals, gives managers broad discretion in the use of funds, and sets long-term goals based on the effect of the service provided rather than on the quantity of service units provided. See also <i>incremental budgeting</i> , <i>performance-based budgeting</i> and <i>zero-based budgeting</i> .
Proposition 2 1/2	A Massachusetts referendum passed in 1980 that limits the growth of local property tax to an annual increase of 2.5%.
R	
Rainy Day Fund	Common name for the <i>Stabilization Fund</i> .
Receipt Ceiling	See <i>Retained Revenue Account</i> .
Reserve	A <i>line item</i> which appropriates an amount to be transferred to other <i>line items</i> to fund a particular cost which is not already included in those other <i>line items</i> . Reserves are usually set up to fund new collective bargaining agreements, and other expenses when the distribution of costs across <i>accounts</i> is not known at the time of the <i>appropriation</i> .
Resolve	A document promulgated by the Legislature, expressing its intent.
Restricted revenue	Receipts which, instead of being deposited to general or “ <i>unrestricted revenue</i> ”, are diverted for a specific purpose, usually for the purposes of retained <i>revenue account</i> .
Retained revenue account	Entity in <i>MMARS</i> which records the status of a certain type of <i>appropriation</i> where an agency is authorized to spend a specific amount of receipts from a particular revenue source for a particular purpose. The amount specified in the <i>line item</i> is entered into the “Receipt Ceiling” field in <i>MMARS</i> , and revenues deposited up to that amount may be retained and spent.
Reversion	Unexpended and unobligated money which returns at the end of a <i>fiscal year</i> to the <i>fund</i> from which it was appropriated. This money is no longer available for agencies to spend.
Revenue	Funds received by the Commonwealth from a variety of sources including taxes, federal reimbursements, federal grants, lottery revenue, assessments, motor vehicle license fees and registrations, fees and investment earnings.
S	
Salary chart	See <i>step rate</i> .
Source code	A four-digit code used in <i>MMARS</i> to designate the specific type of activity from which revenue is generated. The last four digits of a revenue <i>account</i> number comprise the source code.
Spending plan	A document, submitted to Administration and Finance by all state agencies, which contains a detailed estimate of projected spending and revenue for the current year. The Spending Plan usually includes a detailed <i>maintenance budget</i> estimate for the following year as well.
Stabilization Fund	A “rainy day” fund into which the end-of-year surplus is deposited up until the limit of 15 percent of budgeted revenues is reached. The stabilization fund is a reserve of surplus revenues used for the purposes of covering revenue shortfalls, state or local losses of federal funds or for any event that threatens the health, safety or welfare of the people or fiscal stability of the Commonwealth.
Statutory balance	The amount on the <i>Balance Sheet</i> which indicates the <i>condition</i> , if excess revenue

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carried forward from the previous year is counted. (The laws, or statutes, allow a certain percentage of prior year excess revenue to be counted in the balance.) See also *Structural Balance*.

Statutory basis of accounting	Under the statutory basis of accounting revenues are generally recognized when cash deposits are received by the Treasury and expenditures are generally recorded when cash disbursement occurs.
Step rate	Salary rates for unionized state employees are outlined in salary tables which contain grades and steps. Grades are determined by position title, e.g., a clerical position gets paid at a relatively low pay grade compared to a senior management position. Each grade contains several salary rates, increasing in increments from the bottom to the top. These are called step rates. Each year on their anniversary dates, and based on satisfactory performance, employees get a salary increase to the next step rate. When they reach the top step, they can proceed no further within a grade, unless specific collective bargaining agreements provide otherwise.
Structural balance	The amount on the <i>Balance Sheet</i> which indicates the <i>condition</i> , if excess revenue carried forward from the previous year is not counted. Also called operating or current account balance. See also <i>Statutory Balance</i> .
Sub	Short for <i>Subsidiary</i> .
Subsidiary	See <i>Object Class</i> .
Supp	Short for <i>Supplemental</i> .
Supplemental	See <i>Deficiency</i> .

T

Taxable income	Amount to which the tax rates are applied in computing tax liability, after subtracting personal exemptions from net income.
Tax Exempt Lease Purchase	A program where state agencies may lease-purchase equipment, and which includes tax benefits for the vendor and price breaks for the state. Usually referred to by the acronym "TELP".
Tax expenditure	Provisions in the tax code, such as exclusions, deductions, tax credits and deferrals, which are designed to encourage certain kinds of activities or aid taxpayers in special circumstances.
Tax expenditure budget	Sources of revenue for all state government.
TELP	<i>Tax Exempt Lease Purchase</i>
Terms bill	A legislative bill authorizing terms and conditions of bond sales, which must be filed by the Governor, and passed by the Legislature, before previously authorized <i>capital outlay</i> bonds can be sold, and before bonded expenditures can be made.
Trust/other account	Unit in <i>MMARS</i> which records the status of monies authorized to be spent by various statutes, other than <i>appropriations</i> , <i>capital outlay</i> authorizations and <i>federal grants</i> .

U

Unrestricted revenue	Receipts which are deposited to the commonwealth's general revenues, as opposed to <i>restricted revenue</i> .
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V

Veto	Action taken by the Governor, authorized by the Constitution, to disapprove a legislative bill. For <i>appropriations</i> bills, the Governor may disapprove <i>line items</i> , or in some instances portions of <i>line items</i> , and <i>outside sections</i> .
Veto override	Legislative power to nullify a Governor's <i>veto</i> . Requires a two-thirds vote of both the House and Senate.

W

Warrant	A report produced weekly (and for some items monthly) which lists all payments about to be made, and which must be approved by the <i>Governor's Council</i> before the payments are made.
Ways and Means Committees	Legislative bodies in the House and Senate, which consist of members of the respective branches appointed by the House Speaker and Senate President. These bodies make recommendations to their respective chambers on all funding bills. The House and Senate Committees on Ways and Means employ budget staff, including analysts.

Z

Zero-based budgeting	A budgeting technique that begins at zero and justifies every expenditure. See also <i>incremental budgeting</i> , <i>performance-based budgeting</i> and <i>program budgeting</i> .
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