



Revenue Forecasting Committee

Summary of Preliminary Recommendations

November 23, 2010

**Summary of December 2010 Revenue Revisions
Preliminary Recommendations**

General Fund Summary

	FY10 Actual	FY11	FY12	FY13	FY14	FY15
Current Forecast	\$2,755,682,500	\$2,773,914,960	\$2,782,786,538	\$2,900,922,633		
Annual % Growth	-2.0%	0.7%	0.3%	4.2%		
Net Increase (Decrease)		\$111,555,694	\$171,237,313	\$195,841,215	\$3,281,569,313	\$3,418,199,673
Revised Forecast	\$2,755,682,500	\$2,885,470,654	\$2,954,023,851	\$3,096,763,848	\$3,281,569,313	\$3,418,199,673
Annual % Growth	-2.0%	4.7%	2.4%	4.8%	6.0%	4.2%

Highway Fund Summary

	FY10 Actual	FY11	FY12	FY13	FY14	FY15
Current Forecast	\$305,488,175	\$301,626,331	\$306,856,435	\$311,455,041		
Annual % Growth	-5.8%	-7.0%	0.4%	3.3%		
Net Increase (Decrease)		\$662,438	\$2,930,662	\$2,454,744	\$326,885,858	\$333,029,695
Revised Forecast	\$305,488,175	\$302,288,769	\$309,787,097	\$313,909,785	\$326,885,858	\$333,029,695
Annual % Growth	-5.8%	-1.0%	2.5%	1.3%	4.1%	1.9%

Fund for a Healthy Maine Summary

	FY10 Actual	FY11	FY12	FY13	FY14	FY15
Current Forecast	\$57,560,142	\$56,423,536	\$62,820,377	\$63,346,364		
Annual % Growth	-15.9%	-17.5%	9.1%	12.3%		
Net Increase (Decrease)		(\$3,629,443)	(\$9,361,249)	(\$8,754,193)	\$60,472,838	\$60,146,432
Revised Forecast	\$57,560,142	\$52,794,093	\$53,459,128	\$54,592,171	\$60,472,838	\$60,146,432
Annual % Growth	-15.9%	-8.3%	1.3%	2.1%	10.8%	-0.5%

Medicaid/MaineCare Dedicated Revenue Taxes Summary

	FY10 Actual	FY11	FY12	FY13	FY14	FY15
Current Forecast	\$140,012,817	\$148,907,342	\$148,907,342	\$148,907,342		
Annual % Growth	1.4%	7.9%	6.4%	0.0%		
Net Increase (Decrease)		\$2,350,896	\$2,350,896	\$2,350,896	\$151,258,238	\$151,258,238
Revised Forecast	\$140,012,817	\$151,258,238	\$151,258,238	\$151,258,238	\$151,258,238	\$151,258,238
Annual % Growth	1.4%	8.0%	0.0%	0.0%	0.0%	0.0%

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY04 Actual	% Chg.	FY05 Actual	% Chg.	FY06 Actual	% Chg.	FY07 Actual	% Chg.	FY08 Actual	% Chg.	FY09 Actual	% Chg.
Sales and Use Tax	917,243,245	7.0%	896,576,322	-2.3%	946,174,276	5.5%	971,455,721	2.7%	983,057,278	1.2%	921,823,720	-6.2%
Service Provider Tax	0	N/A	44,645,517	N/A	47,028,430	5.3%	49,400,532	5.0%	52,100,664	5.5%	52,812,595	1.4%
Individual Income Tax	1,156,715,909	7.9%	1,296,255,557	12.1%	1,364,368,543	5.3%	1,464,928,346	7.4%	1,558,032,961	6.4%	1,365,437,729	-12.4%
Corporate Income Tax	111,616,051	22.4%	135,862,913	21.7%	188,015,558	38.4%	183,851,533	-2.2%	184,514,568	0.4%	143,085,966	-22.5%
Cigarette and Tobacco Tax	96,604,646	-1.8%	96,350,704	-0.3%	156,951,370	62.9%	158,953,466	1.3%	150,499,432	-5.3%	144,424,712	-4.0%
Insurance Companies Tax	72,206,153	1.6%	75,669,053	4.8%	76,065,864	0.5%	74,452,542	-2.1%	72,292,532	-2.9%	79,770,431	10.3%
Estate Tax	32,075,501	5.1%	32,255,727	0.6%	75,330,514	133.5%	54,820,038	-27.2%	39,890,577	-27.2%	31,819,188	-20.2%
Other Taxes and Fees *	126,305,151		137,247,024	8.7%	142,539,230	3.9%	143,921,436	1.0%	140,215,511	-2.6%	148,909,575	6.2%
Fines, Forfeits and Penalties	38,219,275	41.6%	35,506,972	-7.1%	37,781,055	6.4%	41,415,132	9.6%	44,465,534	7.4%	44,024,462	-1.0%
Income from Investments	2,310,207	-1.5%	5,854,625	153.4%	8,271,869	41.3%	1,215,836	-85.3%	1,074,143	-11.7%	1,100,129	2.4%
Transfer from Lottery Commission	41,272,645	4.6%	49,328,102	19.5%	50,879,647	3.1%	50,624,741	-0.5%	49,491,086	-2.2%	49,839,434	0.7%
Transfers to Tax Relief Programs *	0		(26,030,227)	N/A	(109,861,880)	-322.1%	(110,993,852)	-1.0%	(114,564,757)	-3.2%	(122,931,820)	-7.3%
Transfer to Municipal Rev. Sharing	(111,464,335)	-8.2%	(119,712,814)	-7.4%	(124,222,180)	-3.8%	(130,490,756)	-5.0%	(135,820,175)	-4.1%	(102,160,745)	24.8%
Other Revenue *	200,435,111		131,035,578	-34.6%	72,503,389	-44.7%	66,040,674	-8.9%	62,569,638	-5.3%	53,412,918	-14.6%
Total - General Fund Revenue	2,683,539,557	12.1%	2,790,845,053	4.0%	2,931,825,687	5.1%	3,019,595,389	3.0%	3,087,818,992	2.3%	2,811,368,295	-9.0%

* Additional detail provided on pages 4, 5 and 6

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY10 Actual	% Chg.	FY10 Budget	FY10 Variance	% Var.	FY11 Budget	% Chg.	Recom. Chg.	FY11 Revised	% Chg.
Sales and Use Tax	897,938,873	-2.6%	883,839,994	14,098,879	1.6%	904,850,262	0.8%	0	904,850,262	0.8%
Service Provider Tax	56,086,391	6.2%	55,590,852	495,539	0.9%	57,814,486	3.1%	0	57,814,486	3.1%
Individual Income Tax	1,298,036,055	-4.9%	1,299,630,000	(1,593,945)	-0.1%	1,326,790,000	2.2%	43,330,000	1,370,120,000	5.6%
Corporate Income Tax	175,292,433	22.5%	147,718,716	27,573,717	18.7%	158,786,702	-9.4%	41,703,410	200,490,112	14.4%
Cigarette and Tobacco Tax	149,066,678	3.2%	140,139,902	8,926,776	6.4%	137,744,579	-7.6%	8,464,976	146,209,555	-1.9%
Insurance Companies Tax	80,019,145	0.3%	71,985,000	8,034,145	11.2%	71,990,000	-10.0%	4,775,000	76,765,000	-4.1%
Estate Tax	31,209,840	-1.9%	29,593,253	1,616,587	5.5%	31,739,004	1.7%	11,239,075	42,978,079	37.7%
Other Taxes and Fees *	149,592,993	0.5%	148,808,830	784,163	0.5%	148,117,322	-1.0%	886,560	149,003,882	-0.4%
Fines, Forfeits and Penalties	32,787,060	-25.5%	32,853,721	(66,661)	-0.2%	30,816,261	-6.0%	316,900	31,133,161	-5.0%
Income from Investments	265,091	-75.9%	103,246	161,845	156.8%	275,045	3.8%	(247,713)	27,332	-89.7%
Transfer from Lottery Commission	52,201,531	4.7%	49,843,299	2,358,232	4.7%	52,034,250	-0.3%	0	52,034,250	-0.3%
Transfers to Tax Relief Programs *	(113,604,930)	7.6%	(112,559,862)	(1,045,068)	0.9%	(112,087,945)	1.3%	0	(112,087,945)	1.3%
Transfer to Municipal Rev. Sharing	(97,425,079)	4.6%	(95,899,642)	(1,525,437)	1.6%	(89,213,027)	8.4%	(3,875,070)	(93,088,097)	4.5%
Other Revenue *	44,216,420	-17.2%	41,358,080	2,858,340	6.9%	54,258,021	22.7%	4,962,556	59,220,577	33.9%
Total - General Fund Revenue	2,755,682,500	-2.0%	2,693,005,389	62,677,111	2.3%	2,773,914,960	0.7%	111,555,694	2,885,470,654	4.7%

* Additional detail provided on pages 4, 5 and 6

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY12 Budget	% Chg.	Recom. Chg.	FY12 Revised	% Chg.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.	FY14 Projection	% Chg.	FY15 Projection	% Chg.
Sales and Use Tax	945,475,809	4.5%	0	945,475,809	4.5%	992,958,416	5.0%	0	992,958,416	5.0%	1,036,894,736	4.4%	1,070,820,228	3.3%
Service Provider Tax	59,555,680	3.0%	0	59,555,680	3.0%	61,840,807	3.8%	0	61,840,807	3.8%	64,809,166	4.8%	66,947,869	3.3%
Individual Income Tax	1,347,525,730	1.6%	127,374,270	1,474,900,000	7.6%	1,402,748,648	4.1%	143,001,352	1,545,750,000	4.8%	1,662,574,000	7.6%	1,754,681,000	5.5%
Corporate Income Tax	171,138,480	7.8%	38,664,495	209,802,975	4.6%	184,967,914	8.1%	45,104,158	230,072,072	9.7%	252,110,933	9.6%	267,054,252	5.9%
Cigarette and Tobacco Tax	134,901,044	-2.1%	8,722,306	143,623,350	-1.8%	132,580,387	-1.7%	8,514,898	141,095,285	-1.8%	138,621,367	-1.8%	136,200,611	-1.7%
Insurance Companies Tax	71,990,000	0.0%	4,775,000	76,765,000	0.0%	71,990,000	0.0%	4,775,000	76,765,000	0.0%	76,765,000	0.0%	76,765,000	0.0%
Estate Tax	36,478,327	14.9%	4,583,185	41,061,512	-4.5%	41,232,832	13.0%	8,137,845	49,370,677	20.2%	54,924,035	11.2%	56,950,563	3.7%
Other Taxes and Fees *	141,899,911	-4.2%	(973,709)	140,926,202	-5.4%	142,266,409	0.3%	(1,932,297)	140,334,112	-0.4%	138,401,848	-1.4%	140,277,761	1.4%
Fines, Forfeits and Penalties	30,831,649	0.0%	(68,100)	30,763,549	-1.2%	30,850,149	0.1%	(68,100)	30,782,049	0.1%	30,777,049	0.0%	30,772,049	0.0%
Income from Investments	275,045	0.0%	(270,903)	4,142	-84.8%	275,045	0.0%	(217,450)	57,595	1290.5%	205,585	256.9%	205,585	0.0%
Transfer from Lottery Commission	52,034,250	0.0%	0	52,034,250	0.0%	52,034,250	0.0%	0	52,034,250	0.0%	52,034,250	0.0%	52,034,250	0.0%
Transfers to Tax Relief Programs *	(126,984,977)	-13.3%	0	(126,984,977)	-13.3%	(124,182,298)	2.2%	0	(124,182,298)	2.2%	(115,257,579)	7.2%	(115,281,994)	0.0%
Transfer to Municipal Rev. Sharing	(128,498,164)	-44.0%	(7,842,493)	(136,340,657)	-46.5%	(134,716,016)	-4.8%	(9,246,935)	(143,962,951)	-5.6%	(153,458,062)	-6.6%	(160,928,111)	-4.9%
Other Revenue *	46,163,754	-14.9%	(3,726,738)	42,437,016	-28.3%	46,076,090	-0.2%	(2,227,256)	43,848,834	3.3%	42,166,985	-3.8%	41,700,610	-1.1%
Total - General Fund Revenue	2,782,786,538	0.3%	171,237,313	2,954,023,851	2.4%	2,900,922,633	4.2%	195,841,215	3,096,763,848	4.8%	3,281,569,313	6.0%	3,418,199,673	4.2%
								367,078,528						

* Additional detail provided on pages 4, 5 and 6

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY04 Actual	% Chg.	FY05 Actual	% Chg.	FY06 Actual	% Chg.	FY07 Actual	% Chg.	FY08 Actual	% Chg.	FY09 Actual	% Chg.
Detail of Other Taxes and Fees:												
- Property Tax - Unorganized Territory	10,709,308	7.8%	10,622,666	-0.8%	11,559,305	8.8%	11,376,293	-1.6%	12,217,081	7.4%	12,633,755	3.4%
- Real Estate Transfer Tax	22,196,221	106.1%	24,113,439	8.6%	24,595,580	2.0%	22,206,638	-9.7%	17,465,240	-21.4%	17,184,746	-1.6%
- Liquor Taxes and Fees	17,485,024	2.0%	17,432,377	-0.3%	18,814,733	7.9%	20,283,406	7.8%	20,673,308	1.9%	20,844,377	0.8%
- Corporation Fees & Licenses	4,525,994	8.1%	6,884,833	52.1%	7,710,325	12.0%	7,935,294	2.9%	7,969,156	0.4%	7,931,072	-0.5%
- Telecommunications Personal Prop. Tax	27,991,188	-4.4%	25,403,214	-9.2%	20,627,030	-18.8%	16,317,029	-20.9%	16,858,472	3.3%	19,536,483	15.9%
- Finance Industry Fees	9,572,280	3.0%	18,641,800	94.7%	20,471,110	9.8%	22,004,030	7.5%	23,638,820	7.4%	23,901,210	1.1%
- Milk Handling Fee	0	N/A	0	N/A	1,867,527	N/A	2,561,972	37.2%	631,997	-75.3%	6,605,226	945.1%
- Racino Revenue	1,036,539	-4.6%	1,362,611	31.5%	5,262,230	286.2%	8,607,317	63.6%	8,384,464	-2.6%	8,730,346	4.1%
- Boat, ATV and Snowmobile Fees	3,974,546	60.0%	4,148,936	4.4%	3,477,043	-16.2%	4,162,079	19.7%	4,295,524	3.2%	4,262,523	-0.8%
- Hunting and Fishing License Fees	16,898,278	21.1%	16,691,165	-1.2%	16,840,079	0.9%	16,401,841	-2.6%	15,683,316	-4.4%	15,378,849	-1.9%
- Other Miscellaneous Taxes and Fees	11,915,773	-16.5%	11,945,985	0.3%	11,314,268	-5.3%	12,065,538	6.6%	12,398,134	2.8%	11,900,988	-4.0%
Subtotal - Other Taxes and Fees	126,305,151	12.4%	137,247,024	8.7%	142,539,230	3.9%	143,921,436	1.0%	140,215,511	-2.6%	148,909,575	6.2%
Detail of Other Revenue:												
- Liquor Sales and Operations	102,182,743	291.9%	49,845,027	-51.2%	2,560,044	-94.9%	4,440,935	73.5%	5,561,666	25.2%	6,220,864	11.9%
- Targeted Case Management (HHS)	34,762,095	4.6%	34,518,055	-0.7%	25,687,188	-25.6%	12,834,382	-50.0%	12,157,093	-5.3%	13,946,371	14.7%
- State Cost Allocation Program	10,438,262	-5.0%	12,891,574	23.5%	13,281,561	3.0%	15,428,622	16.2%	16,289,386	5.6%	16,104,670	-1.1%
- Unclaimed Property Transfer	16,763,948	104.9%	10,000,000	-40.3%	14,880,517	48.8%	10,499,528	-29.4%	11,114,735	5.9%	13,212,409	18.9%
- Tourism Transfer	(7,213,282)	N/A	(7,554,190)	-4.7%	(7,762,689)	-2.8%	(8,221,338)	-5.9%	(8,708,437)	-5.9%	(9,068,407)	-4.1%
- Transfer to Maine Milk Pool	0	N/A	0	N/A	(2,616,160)	N/A	(10,158,802)	-288.3%	(1,078,425)	89.4%	(11,810,960)	-995.2%
- Transfer to STAR Transportation Fund	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
- Other Miscellaneous Revenue	43,501,344	146.2%	31,335,111	-28.0%	26,472,928	-15.5%	41,217,346	55.7%	27,233,620	-33.9%	24,807,971	-8.9%
Subtotal - Other Revenue	200,435,111	108.5%	131,035,578	-34.6%	72,503,389	-44.7%	66,040,674	-8.9%	62,569,638	-5.3%	53,412,918	-14.6%
Detail of Transfers to Tax Relief Programs:												
- Maine Resident Property Tax Program			(26,030,227)	N/A	(42,796,070)	-64.4%	(44,440,759)	-3.8%	(46,689,380)	-5.1%	(48,751,672)	-4.4%
- BETR - Business Equipment Tax Reimb.			0	N/A	(67,065,810)	N/A	(66,553,092)	0.8%	(67,875,376)	-2.0%	(66,009,487)	2.7%
- BETE - Municipal Bus. Equip. Tax Reimb.			0	N/A	0	N/A	0	N/A	0	N/A	(8,170,661)	N/A
Subtotal - Tax Relief Transfers			(26,030,227)	N/A	(109,861,880)	-322.1%	(110,993,852)	-1.0%	(114,564,757)	-3.2%	(122,931,820)	-7.3%
IF&W Total Revenue **	21,902,902	24.5%	21,817,659	-0.4%	21,530,955	-1.3%	21,663,828	0.6%	20,965,692	-3.2%	20,579,500	-1.8%

** IF&W Revenue is a component of the Other Revenue line but is not included in the Detail of Other Revenue because it includes Other Revenue classified above.

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY10 Actual	% Chg.	FY10 Budget	FY10 Variance	% Var.	FY11 Budget	% Chg.	Recom. Chg.	FY11 Revised	% Chg.
Detail of Other Taxes and Fees:										
- Property Tax - Unorganized Territory	13,217,886	4.6%	14,605,928	(1,388,042)	-9.5%	13,245,281	0.2%	0	13,245,281	0.2%
- Real Estate Transfer Tax	12,181,181	-29.1%	13,148,078	(966,897)	-7.4%	14,922,365	22.5%	(1,624,313)	13,298,052	9.2%
- Liquor Taxes and Fees	20,361,554	-2.3%	20,466,911	(105,357)	-0.5%	20,413,193	0.3%	0	20,413,193	0.3%
- Corporation Fees & Licenses	8,168,981	3.0%	7,505,099	663,882	8.8%	7,505,099	-8.1%	192,000	7,697,099	-5.8%
- Telecommunications Personal Prop. Tax	17,523,926	-10.3%	16,996,988	526,938	3.1%	16,775,988	-4.3%	0	16,775,988	-4.3%
- Finance Industry Fees	23,831,582	-0.3%	22,475,930	1,355,652	6.0%	22,365,980	-6.1%	500,000	22,865,980	-4.1%
- Milk Handling Fee	10,105,521	53.0%	10,344,405	(238,884)	-2.3%	3,848,975	-61.9%	2,100,997	5,949,972	-41.1%
- Racino Revenue	10,421,318	19.4%	10,419,379	1,939	0.0%	10,855,590	4.2%	66,383	10,921,973	4.8%
- Boat, ATV and Snowmobile Fees	4,730,068	11.0%	4,098,040	632,028	15.4%	4,500,295	-4.9%	0	4,500,295	-4.9%
- Hunting and Fishing License Fees	16,277,082	5.8%	17,042,965	(765,883)	-4.5%	17,420,998	7.0%	0	17,420,998	7.0%
- Other Miscellaneous Taxes and Fees	12,773,892	7.3%	11,705,107	1,068,785	9.1%	16,263,558	27.3%	(348,507)	15,915,051	24.6%
Subtotal - Other Taxes and Fees	149,592,993	0.5%	148,808,830	784,163	0.5%	148,117,322	-1.0%	886,560	149,003,882	-0.4%
Detail of Other Revenue:										
- Liquor Sales and Operations	6,784,941	9.1%	6,784,100	841	0.0%	7,391,759	8.9%	0	7,391,759	8.9%
- Targeted Case Management (HHS)	19,490,000	39.7%	20,495,347	(1,005,347)	-4.9%	18,097,695	-7.1%	5,062,034	23,159,729	18.8%
- State Cost Allocation Program	16,008,673	-0.6%	15,627,014	381,659	2.4%	16,581,224	3.6%	117,835	16,699,059	4.3%
- Unclaimed Property Transfer	5,855,999	-55.7%	2,333,420	3,522,579	151.0%	2,333,420	-60.2%	0	2,333,420	-60.2%
- Tourism Transfer	(9,022,023)	0.5%	(9,007,298)	(14,725)	0.2%	(8,972,750)	0.5%	(76,127)	(9,048,877)	-0.3%
- Transfer to Maine Milk Pool	(13,349,600)	-13.0%	(13,349,600)	0	0.0%	(4,011,691)	69.9%	0	(4,011,691)	69.9%
- Transfer to STAR Transportation Fund	(3,134,861)	N/A	(3,134,861)	0	0.0%	(2,946,769)	6.0%	(153,583)	(3,100,352)	1.1%
- Other Miscellaneous Revenue	21,583,291	-13.0%	21,609,958	(26,667)	-0.1%	25,785,133	19.5%	12,397	25,797,530	19.5%
Subtotal - Other Revenue	44,216,420	-17.2%	41,358,080	2,858,340	6.9%	54,258,021	22.7%	4,962,556	59,220,577	33.9%
Detail of Transfers to Tax Relief Programs:										
- Maine Resident Property Tax Program	(40,851,593)	16.2%	(40,500,000)	(351,593)	0.9%	(43,500,000)	-6.5%	0	(43,500,000)	-6.5%
- BETR - Business Equipment Tax Reimb.	(58,198,436)	11.8%	(57,588,138)	(610,298)	1.1%	(51,043,140)	12.3%	0	(51,043,140)	12.3%
- BETE - Municipal Bus. Equip. Tax Reimt	(14,554,901)	-78.1%	(14,471,724)	(83,177)	0.6%	(17,544,805)	-20.5%	0	(17,544,805)	-20.5%
Subtotal - Tax Relief Transfers	(113,604,930)	7.6%	(112,559,862)	(1,045,068)	0.9%	(112,087,945)	1.3%	0	(112,087,945)	1.3%
IF&W Total Revenue **	22,039,520	7.1%	22,189,917	(150,397)	-0.7%	23,061,115	4.6%	6,919	23,068,034	4.7%

** IF&W Revenue is a component of the Other Revenue line but is not included in the Detail of Other Revenue because it includes Other Revenue classified above.

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY12 Budget	% Chg.	Recom. Chg.	FY12 Revised	% Chg.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.	FY14 Projection	% Chg.	FY15 Projection	% Chg.
Detail of Other Taxes and Fees:														
- Property Tax - Unorganized Territory	13,700,357	3.4%	0	13,700,357	3.4%	14,114,107	3.0%	0	14,114,107	3.0%	14,537,530	3.0%	14,973,656	3.0%
- Real Estate Transfer Tax	13,723,377	-8.0%	(2,638,027)	11,085,350	-16.6%	15,245,148	11.1%	(2,775,469)	12,469,679	12.5%	9,787,503	-21.5%	10,886,403	11.2%
- Liquor Taxes and Fees	20,378,357	-0.2%	0	20,378,357	-0.2%	20,412,066	0.2%	0	20,412,066	0.2%	20,445,452	0.2%	20,479,372	0.2%
- Corporation Fees & Licenses	7,505,099	0.0%	192,000	7,697,099	0.0%	7,505,099	0.0%	192,000	7,697,099	0.0%	7,697,099	0.0%	7,697,099	0.0%
- Telecommunications Personal Prop. Tax	16,014,397	-4.5%	(1,525,181)	14,489,216	-13.6%	15,251,807	-4.8%	(1,525,181)	13,726,626	-5.3%	13,726,626	0.0%	13,726,626	0.0%
- Finance Industry Fees	22,365,980	0.0%	500,000	22,865,980	0.0%	22,365,980	0.0%	500,000	22,865,980	0.0%	22,865,980	0.0%	22,865,980	0.0%
- Milk Handling Fee	3,379,588	-12.2%	2,910,200	6,289,788	5.7%	3,379,588	0.0%	2,253,058	5,632,646	-10.4%	5,632,646	0.0%	5,632,646	0.0%
- Racino Revenue	11,252,039	3.7%	(406,401)	10,845,638	-0.7%	10,398,497	-7.6%	(505,536)	9,892,961	-8.8%	10,177,030	2.9%	10,469,622	2.9%
- Boat, ATV and Snowmobile Fees	4,500,295	0.0%	0	4,500,295	0.0%	4,500,295	0.0%	0	4,500,295	0.0%	4,500,295	0.0%	4,500,295	0.0%
- Hunting and Fishing License Fees	17,420,998	0.0%	0	17,420,998	0.0%	17,420,998	0.0%	0	17,420,998	0.0%	17,420,998	0.0%	17,420,998	0.0%
- Other Miscellaneous Taxes and Fees	11,659,424	-28.3%	(6,300)	11,653,124	-26.8%	11,672,824	0.1%	(71,169)	11,601,655	-0.4%	11,610,689	0.1%	11,625,064	0.1%
Subtotal - Other Taxes and Fees	141,899,911		(973,709)	140,926,202	-5.4%	142,266,409	0.3%	(1,932,297)	140,334,112	-0.4%	138,401,848	-1.4%	140,277,761	1.4%
Detail of Other Revenue:														
- Liquor Sales and Operations	7,691,759	4.1%	0	7,691,759	4.1%	7,891,759	2.6%	0	7,891,759	2.6%	7,891,759	0.0%	7,891,759	0.0%
- Targeted Case Management (HHS)	16,851,418	-6.9%	(2,784,367)	14,067,051	-39.3%	16,851,418	0.0%	(2,784,367)	14,067,051	0.0%	14,067,051	0.0%	14,067,051	0.0%
- State Cost Allocation Program	16,533,703	-0.3%	(65,769)	16,467,934	-1.4%	16,533,703	0.0%	(96,450)	16,437,253	-0.2%	16,437,253	0.0%	16,437,253	0.0%
- Unclaimed Property Transfer	2,333,420	0.0%	0	2,333,420	0.0%	2,333,420	0.0%	0	2,333,420	0.0%	2,333,420	0.0%	2,333,420	0.0%
- Tourism Transfer	(9,090,075)	-1.3%	(215,175)	(9,305,250)	-2.8%	(9,392,175)	-3.3%	(269,325)	(9,661,500)	-3.8%	(10,127,000)	-4.8%	(10,630,975)	-5.0%
- Transfer to Maine Milk Pool	(9,422,556)	-134.9%	(413,270)	(9,835,826)	-145.2%	(9,422,556)	0.0%	1,176,604	(8,245,952)	16.2%	(8,245,952)	0.0%	(8,245,952)	0.0%
- Transfer to STAR Transportation Fund	(2,970,343)	-0.8%	(144,657)	(3,115,000)	-0.5%	(3,000,047)	-1.0%	(129,953)	(3,130,000)	-0.5%	(3,160,000)	-1.0%	(3,190,000)	-0.9%
- Other Miscellaneous Revenue	24,236,428	-6.0%	(103,500)	24,132,928	-6.5%	24,280,568	0.2%	(123,765)	24,156,803	0.1%	22,970,454	-4.9%	23,038,054	0.3%
Subtotal - Other Revenue	46,163,754	-14.9%	(3,726,738)	42,437,016	-28.3%	46,076,090	-0.2%	(2,227,256)	43,848,834	3.3%	42,166,985	-3.8%	41,700,610	-1.1%
Detail of Transfers to Tax Relief Programs:														
- Maine Resident Property Tax Program	(56,000,000)	-28.7%	0	(56,000,000)	-28.7%	(57,700,000)	-3.0%	0	(57,700,000)	-3.0%	(53,547,597)	7.2%	(55,203,454)	-3.1%
- BETR - Business Equipment Tax Reimb.	(51,552,995)	-1.0%	0	(51,552,995)	-1.0%	(46,282,583)	10.2%	0	(46,282,583)	10.2%	(42,100,000)	9.0%	(38,500,000)	8.6%
- BETE - Municipal Bus. Equip. Tax Reimb	(19,431,982)	-10.8%	0	(19,431,982)	-10.8%	(20,199,715)	-4.0%	0	(20,199,715)	-4.0%	(19,609,982)	2.9%	(21,578,540)	-10.0%
Subtotal - Tax Relief Transfers	(126,984,977)	-13.3%	0	(126,984,977)	-13.3%	(124,182,298)	2.2%	0	(124,182,298)	2.2%	(115,257,579)	7.2%	(115,281,994)	0.0%
IF&W Total Revenue **	23,063,573	0.0%	9,701	23,073,274	0.0%	23,070,446	0.0%	9,526	23,079,972	0.0%	23,089,006	0.0%	23,098,581	0.0%

** IF&W Revenue is a component of the Other Revenue line but is not included in the Detail of Other Revenue because it includes Other Revenue classified above.

HIGHWAY FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY03Actual	FY04 Actual	% Chg.	FY05 Actual	% Chg.	FY06 Actual	% Chg.	FY07 Actual	% Chg.	FY08 Actual	% Chg.	FY09 Actual	% Chg.
Fuel Taxes													
- Gasoline Tax	154,596,316	175,970,766	13.8%	178,845,268	1.6%	181,329,183	1.4%	185,677,576	2.4%	183,710,458	-1.1%	178,960,918	-2.6%
- Special Fuel and Road Use Taxes	36,402,613	40,391,130	11.0%	45,400,514	12.4%	44,805,900	-1.3%	45,805,856	2.2%	46,139,086	0.7%	41,811,377	-9.4%
- Transcap Transfers - Fuel Taxes	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
- Other Fund Gasoline Tax Distributions	(3,097,921)	(3,761,053)	-21.4%	(3,761,053)	0.0%	(4,559,774)	-21.2%	(4,659,415)	-2.2%	(4,614,205)	1.0%	(4,556,751)	1.2%
Subtotal - Fuel Taxes	187,901,008	212,600,843	13.1%	220,484,728	3.7%	221,575,309	0.5%	226,824,018	2.4%	225,235,339	-0.7%	216,215,544	-4.0%
Motor Vehicle Registration and Fees													
- Motor Vehicle Registration Fees	61,299,452	64,508,751	5.2%	65,980,294	2.3%	65,905,489	-0.1%	65,216,811	-1.0%	64,512,423	-1.1%	62,630,817	-2.9%
- License Plate Fees	1,992,739	2,169,867	8.9%	2,215,622	2.1%	2,255,091	1.8%	2,355,987	4.5%	2,460,929	4.5%	3,232,451	31.4%
- Long-term Trailer Registration Fees	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	7,450,990	N/A
- Title Fees	9,962,698	10,308,628	3.5%	10,946,453	6.2%	10,327,181	-5.7%	9,697,812	-6.1%	9,363,014	-3.5%	9,780,026	4.5%
- Motor Vehicle Operator License Fees	8,663,680	5,283,077	-39.0%	5,185,412	-1.8%	8,883,379	71.3%	9,720,114	9.4%	9,450,155	-2.8%	8,489,006	-10.2%
- Transcap Transfers - Motor Vehicle Fees	0	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Subtotal - Motor Vehicle Reg. & Fees	81,918,569	82,270,323	0.4%	84,327,780	2.5%	87,371,140	3.6%	86,990,724	-0.4%	85,786,520	-1.4%	91,583,289	6.8%
Motor Vehicle Inspection Fees	3,041,881	3,117,447	2.5%	3,095,940	-0.7%	3,098,785	0.1%	3,101,739	0.1%	2,940,387	-5.2%	2,975,807	1.2%
Other Highway Fund Taxes and Fees	2,236,218	1,898,182	-15.1%	1,466,368	-22.7%	1,561,657	6.5%	1,532,730	-1.9%	1,552,173	1.3%	1,392,598	-10.3%
Fines, Forfeits and Penalties	2,531,692	1,918,703	-24.2%	1,518,580	-20.9%	1,809,813	19.2%	1,668,000	-7.8%	1,747,986	4.8%	1,785,197	2.1%
Income from Investments	1,338,794	720,046	-46.2%	1,440,739	100.1%	1,833,806	27.3%	1,105,987	-39.7%	1,152,491	4.2%	480,419	-58.3%
Other Highway Fund Revenues	9,277,923	9,502,442	2.4%	13,744,020	44.6%	9,295,646	-32.4%	9,597,886	3.3%	9,721,683	1.3%	9,809,296	0.9%
Total - Highway Fund Revenue	288,246,085	312,027,986	8.3%	326,078,155	4.5%	326,546,157	0.1%	330,821,083	1.3%	328,136,579	-0.8%	324,242,149	-1.2%

HIGHWAY FUND REVENUE
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY10 Actual	% Chg.	FY 10 Budget	FY 10 Variance	% Var.	FY11 Budget	% Chg.	Recom. Chg.	FY11 Revised	% Chg.
Fuel Taxes										
- Gasoline Tax	196,559,480	9.8%	194,820,002	1,739,478	0.9%	189,570,000	-3.6%	5,124,000	194,694,000	-0.9%
- Special Fuel and Road Use Taxes	45,227,703	8.2%	48,320,000	(3,092,297)	-6.4%	47,190,000	4.3%	(3,538,211)	43,651,789	-3.5%
- Transcap Transfers - Fuel Taxes	(17,631,888)	N/A	(17,862,610)	230,722	-1.3%	(17,393,957)	-1.3%	(109,324)	(17,503,281)	-0.7%
- Other Fund Gasoline Tax Distributions	(4,964,589)	-9.0%	(4,971,866)	7,277	-0.1%	(4,840,577)	-2.5%	(128,135)	(4,968,712)	0.1%
Subtotal - Fuel Taxes	219,190,706	1.4%	220,305,526	(1,114,820)	-0.5%	214,525,466	-2.1%	1,348,330	215,873,796	-1.5%
Motor Vehicle Registration and Fees										
- Motor Vehicle Registration Fees	64,601,757	3.1%	64,238,886	362,871	0.6%	68,063,880	5.4%	(3,345,842)	64,718,038	0.2%
- License Plate Fees	3,436,943	6.3%	3,275,350	161,593	4.9%	3,280,493	-4.6%	164,632	3,445,125	0.2%
- Long-term Trailer Registration Fees	7,884,523	5.8%	6,183,601	1,700,922	27.5%	6,183,601	-21.6%	1,700,922	7,884,523	0.0%
- Title Fees	10,846,661	10.9%	9,507,970	1,338,691	14.1%	9,665,070	-10.9%	1,205,986	10,871,056	0.2%
- Motor Vehicle Operator License Fees	5,820,958	-31.4%	5,589,208	231,750	4.1%	5,589,208	-4.0%	369,651	5,958,859	2.4%
- Transcap Transfers - Motor Vehicle Fees	(14,823,141)	N/A	(14,075,450)	(747,691)	5.3%	(14,388,499)	-2.9%	(442,032)	(14,830,531)	0.0%
Subtotal - Motor Vehicle Reg. & Fees	77,767,700	-15.1%	74,719,565	3,048,135	4.1%	78,393,753	0.8%	(346,683)	78,047,070	0.4%
Motor Vehicle Inspection Fees	2,810,679	-5.5%	2,952,500	(141,822)	-4.8%	2,952,500	5.0%	0	2,952,500	5.0%
Other Highway Fund Taxes and Fees	1,338,193	-3.9%	1,268,543	69,650	5.5%	1,270,460	-5.1%	55,363	1,325,823	-0.9%
Fines, Forfeits and Penalties	1,440,062	-19.3%	1,745,049	(304,987)	-17.5%	1,745,049	21.2%	(440,000)	1,305,049	-9.4%
Income from Investments	162,488	-66.2%	113,330	49,158	43.4%	32,446	-80.0%	89,592	122,038	-24.9%
Other Highway Fund Revenues	8,480,545	-13.5%	8,387,253	93,292	1.1%	8,146,695	-3.9%	(44,164)	8,102,531	-4.5%
Total - Highway Fund Revenue	311,190,374	-4.0%	309,491,766	1,698,608	0.5%	307,066,369	-1.3%	662,438	307,728,807	-1.1%

HIGHWAY FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY12 Budget	% Chg.	Recom. Chg.	FY12 Revised	% Chg.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.	FY14 Projection	% Chg.	FY15 Projection	% Chg.
Fuel Taxes														
- Gasoline Tax	191,390,002	1.0%	7,183,998	198,574,000	2.0%	196,479,999	2.7%	7,054,001	203,534,000	2.5%	210,224,000	3.3%	217,314,000	3.4%
- Special Fuel and Road Use Taxes	47,670,000	1.0%	(3,808,211)	43,861,789	0.5%	48,620,000	2.0%	(4,208,211)	44,411,789	1.3%	45,481,789	2.4%	46,351,789	1.9%
- Transcap Transfers - Fuel Taxes	(17,563,044)	1.0%	(239,709)	(17,802,753)	1.7%	(18,006,497)	2.5%	(200,204)	(18,206,701)	2.3%	(18,776,154)	3.1%	(19,359,856)	3.1%
- Other Fund Gasoline Tax Distributions	(4,886,091)	0.9%	(179,650)	(5,065,741)	2.0%	(5,013,374)	2.6%	(176,401)	(5,189,775)	2.4%	(5,357,072)	3.2%	(5,534,371)	3.3%
Subtotal - Fuel Taxes	216,610,867	1.0%	2,956,428	219,567,295	1.7%	222,080,128	2.5%	2,469,185	224,549,313	2.3%	231,572,563	3.1%	238,771,562	3.1%
Motor Vehicle Registration and Fees														
- Motor Vehicle Registration Fees	67,172,492	-1.3%	(2,423,830)	64,748,662	0.0%	66,842,384	-0.5%	(2,093,722)	64,748,662	0.0%	64,748,662	0.0%	64,748,662	0.0%
- License Plate Fees	3,207,170	-2.2%	234,964	3,442,134	-0.1%	3,209,285	0.1%	230,221	3,439,506	-0.1%	3,439,506	0.0%	3,439,506	0.0%
- Long-term Trailer Registration Fees	6,183,601	0.0%	1,700,922	7,884,523	0.0%	6,183,601	0.0%	1,700,922	7,884,523	0.0%	7,884,523	0.0%	7,884,523	0.0%
- Title Fees	9,665,069	0.0%	1,379,222	11,044,291	1.6%	9,665,069	0.0%	1,446,809	11,111,878	0.6%	11,111,878	0.0%	11,111,878	0.0%
- Motor Vehicle Operator License Fees	9,423,211	68.6%	(277,258)	9,145,953	53.5%	10,096,549	7.1%	(655,366)	9,441,183	3.2%	8,607,905	-8.8%	7,511,583	-12.7%
- Transcap Transfers - Motor Vehicle Fees	(14,388,498)	0.0%	(494,532)	(14,883,030)	0.4%	(14,388,498)	0.0%	(515,012)	(14,903,510)	0.1%	(14,903,510)	0.0%	(14,903,510)	0.0%
Subtotal - Motor Vehicle Reg. & Fees	81,263,045	3.7%	119,488	81,382,533	4.3%	81,608,390	0.4%	113,852	81,722,242	0.4%	80,888,964	-1.0%	79,792,642	-1.4%
Motor Vehicle Inspection Fees	2,982,500	1.0%	0	2,982,500	1.0%	2,982,500	0.0%	0	2,982,500	0.0%	2,982,500	0.0%	2,982,500	0.0%
Other Highway Fund Taxes and Fees	1,245,752	-1.9%	60,053	1,305,805	-1.5%	1,245,752	0.0%	60,053	1,305,805	0.0%	1,305,805	0.0%	1,305,805	0.0%
Fines, Forfeits and Penalties	1,745,049	0.0%	(440,000)	1,305,049	0.0%	1,745,049	0.0%	(440,000)	1,305,049	0.0%	1,305,049	0.0%	1,305,049	0.0%
Income from Investments	32,446	0.0%	62,085	94,531	-22.5%	32,446	0.0%	62,085	94,531	0.0%	448,013	373.9%	448,013	0.0%
Other Highway Fund Revenues	8,215,835	0.8%	172,608	8,388,443	3.5%	8,220,835	0.1%	189,569	8,410,404	0.3%	8,382,964	-0.3%	8,424,124	0.5%
Total - Highway Fund Revenue	312,095,494	1.6%	2,930,662	315,026,156	2.4%	317,915,100	1.9%	2,454,744	320,369,844	1.7%	326,885,858	2.0%	333,029,695	1.9%
Change in Biennial Totals								5,385,406						

**FUND FOR A HEALTHY MAINE (FHM) REVENUE
(TOBACCO SETTLEMENT REVENUE)
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010**

Source	FY04 Actual	% Chg.	FY05 Actual	% Chg.	FY06 Actual	% Chg.	FY07 Actual	% Chg.	FY08 Actual	% Chg.	FY09 Actual	% Chg.
Tobacco Settlement Payments:												
- Base Payments	48,952,964	24.4%	49,033,129	0.2%	45,011,759	-8.2%	47,113,687	4.7%	47,679,747	1.2%	52,579,385	10.3%
- Strategic Contribution Payments									10,539,443	N/A	10,799,369	2.5%
Racino Revenue *	0	N/A	0	N/A	1,771,173	N/A	3,538,805	99.8%	3,735,774	5.6%	4,981,163	33.3%
Income from Investments	54,830	-92.0%	91,444	66.8%	124,780	36.5%	297,803	138.7%	64,695	-78.3%	49,819	-23.0%
Attorney General Reimbursements and Other Income **	0	N/A	220	N/A	39	-82.2%	217	453.5%	25,080	N/A	0	N/A
Total - FHM Revenue	49,007,794	-13.2%	49,124,793	0.2%	46,907,751	-4.5%	50,950,512	8.6%	62,044,739	21.8%	68,409,736	10.3%

* Racino Revenue reflects that portion of the State's share of proceeds from slot machines at commercial race tracks designated for the Fund for a Healthy Maine. For fiscal years 2009-10, 2010-11, and 2011-12, PL 2009, c. 462, Pt. H. caps the proceeds transferred to the Fund for a Healthy Maine at \$4.5 million per year, with the balance transferred to the General Fund.

** Beginning in FY10, this category reflects revenue transfers from the Fund for a Healthy Maine to General Fund undedicated revenue to offset revenue reductions from the implementation of PL 2007, c. 467, which limited the sale of certain flavored cigars and cigarettes beginning July 1, 2009.

**FUND FOR A HEALTHY MAINE (FHM) REVENUE
(TOBACCO SETTLEMENT REVENUE)
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010**

Source	FY10 Actual	% Chg.	FY10 Budget	FY 10 Variance	% Var.	FY11 Budget	% Chg.	Recom. Chg.	FY11 Revised	% Chg.
Tobacco Settlement Payments:										
- Base Payments	43,756,453	-16.8%	45,253,322	(1,496,869)	-3.3%	42,839,213	-2.1%	(2,746,398)	40,092,815	-6.4%
- Strategic Contribution Payments	9,375,838	-13.2%	9,716,966	(341,128)	-3.5%	9,227,296	-1.6%	(884,637)	8,342,659	-9.6%
Racino Revenue *	4,500,000	-9.7%	4,500,000	0	0.0%	4,500,000	0.0%	0	4,500,000	0.0%
Income from Investments	20,511	-58.8%	14,335	6,176	43.1%	2,174	-89.4%	1,592	3,766	73.2%
Attorney General Reimbursements and Other Income **	(92,660)	N/A	(92,660)	0	N/A	(145,147)	56.6%	0	(145,147)	0.0%
Total - FHM Revenue	57,560,142	-7.2%	59,391,963	(1,831,821)	-3.1%	56,423,536	-17.5%	(3,629,443)	52,794,093	-6.4%
Change in Biennial Totals								(3,629,443)		

* Racino Revenue reflects that portion of the State's share of proceeds from slot machines at commercial race tracks designated for the Fund for a Healthy Maine. For fiscal years 2009-10, 2010-11, and 2011-12, PL 2009, c. 462, Pt. H. caps the proceeds transferred to the Fund for a Healthy Maine at \$4.5 million per year, with the balance transferred to the General Fund.

** Beginning in FY10, this category reflects revenue transfers from the Fund for a Healthy Maine to General Fund undedicated revenue to offset revenue reductions from the implementation of PL 2007, c. 467, which limited the sale of certain flavored cigars and cigarettes beginning July 1, 2009.

**FUND FOR A HEALTHY MAINE (FHM) REVENUE
(TOBACCO SETTLEMENT REVENUE)
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010**

Source	FY12 Budget	% Chg.	Recom. Chg.	FY12 Revised	% Chg.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.	FY14 Projection	% Chg.	FY15 Projection	% Chg.
Tobacco Settlement Payments:														
- Base Payments	49,128,512	14.7%	(8,472,413)	40,656,099	1.4%	48,438,445	-1.4%	(7,759,977)	40,678,468	0.1%	46,373,513	14.0%	45,870,270	-1.1%
- Strategic Contribution Payments	9,351,164	1.3%	(890,524)	8,460,640	1.4%	9,256,695	-1.0%	(788,970)	8,467,725	0.1%	8,474,817	0.1%	8,481,914	0.1%
Racino Revenue *	4,500,000	0.0%	0	4,500,000	0.0%	5,813,386	29.2%	(211,491)	5,601,895	24.5%	5,769,952	3.0%	5,943,051	3.0%
Income from Investments	2,400	10.4%	1,775	4,175	10.9%	2,500	4.2%	6,334	8,834	111.6%	22,512	154.8%	22,512	0.0%
Attorney General Reimbursements and Other Income **	(161,699)	11.4%	(87)	(161,786)	11.5%	(164,662)	1.8%	(89)	(164,751)	1.8%	(167,956)	1.9%	(171,315)	2.0%
Total - FHM Revenue	62,820,377	11.3%	(9,361,249)	53,459,128	1.3%	63,346,364	0.8%	(8,754,193)	54,592,171	2.1%	60,472,838	10.8%	60,146,432	-0.5%
Change in Biennial Totals	(18,115,442)													

* Racino Revenue reflects that portion of the State's share of proceeds from slot machines at commercial race tracks designated for the Fund for a Healthy Maine. For fiscal years 2009-10, 2010-11, and 2011-12, PL 2009, c. 462, Pt. H. caps the proceeds transferred to the Fund for a Healthy Maine at \$4.5 million per year, with the balance transferred to the General Fund.

** Beginning in FY10, this category reflects revenue transfers from the Fund for a Healthy Maine to General Fund undedicated revenue to offset revenue reductions from the implementation of PL 2007, c. 467, which limited the sale of certain flavored cigars and cigarettes beginning July 1, 2009.

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY04 Actual	% Chg.	FY05 Actual	% Chg.	FY06 Actual	% Chg.	FY07 Actual	% Chg.	FY08 Actual	% Chg.	FY09 Actual	% Chg.
Nursing Facility Tax*	30,501,448	38.3%	29,241,327	-4.1%	31,397,376	7.4%	30,061,513	-4.3%	31,343,582	4.3%	28,777,390	-8.2%
Residential Treatment Facility (ICFs/MR) Tax*	1,617,662	3.4%	1,958,739	21.1%	1,868,534	-4.6%	1,880,205	0.6%	1,819,275	-3.2%	1,572,670	-13.6%
Hospital Tax **	16,383,319	N/A	48,907,135	198.5%	54,050,888	10.5%	59,807,056	10.6%	60,515,510	1.2%	69,958,821	15.6%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)***	0	N/A	15,430,099	N/A	30,779,242	99.5%	33,955,412	10.3%	36,494,882	7.5%	37,720,482	3.4%
Total - Health Care Provider Taxes	48,502,429	105.4%	95,537,301	97.0%	118,096,040	23.6%	125,704,185	6.4%	130,173,249	3.6%	138,029,363	6.0%
Change in Biennial Totals												

* The nursing facility and residential treatment facility tax rates were decreased in PL 2007, c. 539, Part X from 6.0% to 5.5% beginning in FY09 consistent with federal law.

** The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.

*** The MaineCare service provider tax was expanded in FY06 to include: community support services (effective 6/29/05), day habilitation services (effective 7/1/05), personal support services (effective 7/1/05) and residential training services (effective 7/1/05).

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY10 Actual	% Chg.	FY10 Budget	FY10 Variance	% Var.	FY11 Budget	% Chg.	Recom. Chg.	FY11 Revised	% Chg.
Nursing Facility Tax	32,403,540	12.6%	30,173,119	2,230,421	7.4%	30,173,119	-6.9%	2,230,421	32,403,540	7.4%
Residential Treatment Facility (ICFs/MR) Tax	1,859,374	18.2%	1,553,655	305,719	19.7%	1,553,655	-16.4%	305,719	1,859,374	19.7%
Hospital Tax **	70,140,794	0.3%	70,034,678	106,116	0.2%	81,386,215	16.0%	0	81,386,215	16.2%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,609,109	-5.6%	36,565,802	(956,693)	-2.6%	35,794,353	0.5%	(185,244)	35,609,109	-2.6%
Total - Health Care Provider Taxes	140,012,817	1.4%	138,327,254	1,685,563	1.2%	148,907,342	6.4%	2,350,896	151,258,238	9.3%

** The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY12 Budget	% Chg.	Recom. Chg.	FY12 Revised	% Chg.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.	FY14 Projection	% Chg.	FY15 Projection	% Chg.
Nursing Facility Tax	30,173,119	0.0%	2,230,421	32,403,540	0.0%	30,173,119	0.0%	2,230,421	32,403,540	0.0%	32,403,540	0.0%	32,403,540	0.0%
Residential Treatment Facility (ICFs/MR) Tax	1,553,655	0.0%	305,719	1,859,374	0.0%	1,553,655	0.0%	305,719	1,859,374	0.0%	1,859,374	0.0%	1,859,374	0.0%
Hospital Tax	81,386,215	0.0%	0	81,386,215	0.0%	81,386,215	0.0%	0	81,386,215	0.0%	81,386,215	0.0%	81,386,215	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,794,353	0.0%	(185,244)	35,609,109	0.0%	35,794,353	0.0%	(185,244)	35,609,109	0.0%	35,609,109	0.0%	35,609,109	0.0%
Total - Health Care Provider Taxes	148,907,342	0.0%	2,350,896	151,258,238	0.0%	148,907,342	0.0%	2,350,896	151,258,238	0.0%	151,258,238	0.0%	151,258,238	0.0%
Change in Biennial Totals								4,701,792						

** The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.

TABLE I-A
Consensus Economic Forecasting Commission

Comparison of February 2010 and November 2010 Economic Forecasts

<u>Calendar Years</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
• Wage & Salary Employment (Annual Percentage Change)							
> Consensus 02/2010	-2.9%	-1.3%	1.2%	2.2%	2.0%		
> Consensus 11/2010	-2.9%	-1.0%	0.4%	1.5%	2.1%	1.7%	1.0%
Difference	0.0%	0.3%	-0.8%	-0.7%	0.1%		
• Personal Income (Annual Percentage Change)							
> Consensus 02/2010	-0.4%	1.5%	3.0%	4.0%	4.6%		
> Consensus 11/2010	-0.4%	2.9%	3.0%	4.7%	4.9%	5.0%	4.5%
Difference	0.0%	1.4%	0.0%	0.7%	0.3%		
Major Components of Personal Income							
Wage and Salary Disbursements							
> Consensus 02/2010	-4.1%	-0.4%	2.5%	3.9%	4.9%		
> Consensus 11/2010	-4.1%	1.8%	3.4%	5.7%	6.2%	5.5%	4.2%
Difference	0.0%	2.2%	0.9%	1.8%	1.3%		
Supplements to Wages and Salaries							
> Consensus 02/2010	1.0%	3.1%	3.3%	4.0%	5.0%		
> Consensus 11/2010	1.0%	3.4%	3.2%	4.4%	5.3%	5.4%	4.5%
Difference	0.0%	0.3%	-0.1%	0.4%	0.3%		
Non-Farm Proprietors' Income							
> Consensus 02/2010	-6.1%	1.6%	4.6%	5.0%	4.5%		
> Consensus 11/2010	-6.1%	6.2%	5.8%	6.3%	5.0%	4.0%	4.0%
Difference	0.0%	4.6%	1.2%	1.3%	0.5%		
Dividends, Interest and Rent							
> Consensus 02/2010	-2.9%	2.0%	3.9%	6.0%	6.0%		
> Consensus 11/2010	-2.9%	0.0%	1.2%	4.9%	5.0%	6.0%	6.0%
Difference	0.0%	-2.0%	-2.7%	-1.1%	-1.0%		
Transfer Payments							
> Consensus 02/2010	13.1%	4.5%	3.0%	3.0%	3.7%		
> Consensus 11/2010	13.1%	6.1%	2.5%	2.6%	2.7%	4.3%	4.9%
Difference	0.0%	1.6%	-0.5%	-0.4%	-1.0%		
• Consumer Price Index (Annual Percentage Change)							
> Consensus 02/2010	-0.4	1.7	2.0	2.1	2.0		
> Consensus 11/2010	-0.4	1.7	1.5	2.3	2.6	2.3	2.2
Difference	0.0	0.0	-0.5	0.2	0.6		

**Table I-B
Maine Resident - Net Capital Gains**

<u>Tax Year</u>	<u>Capital Gains</u>	<u>Capital Gains</u>	<u>Capital Gains</u>	<u>Capital Gains</u>	<u>Capital Gains</u>	<u>Resident Income Tax Liability</u>
	<u>Realizations</u>	<u>Realizations</u>	<u>Tax Liability</u>	<u>Tax Liability</u>	<u>% of Resident Tax Liability</u>	
	<u>(\$ Millions)</u>	<u>Annual % Change</u>	<u>(\$ Millions)</u>	<u>Annual % Change</u>		
1995	\$551.7		\$38.3		6.2%	\$620.1
1996	\$799.7	45.0%	\$57.3	49.6%	8.4%	\$682.2
1997	\$1,218.7	52.4%	\$104.5	82.4%	13.6%	\$771.1
1998	\$1,551.0	27.3%	\$120.0	14.8%	13.9%	\$861.4
1999	\$1,867.2	20.4%	\$141.7	18.1%	15.5%	\$916.7
2000	\$2,360.4	26.4%	\$179.6	26.7%	17.3%	\$1,038.8
2001	\$1,079.3	-54.3%	\$74.1	-58.7%	7.6%	\$970.9
2002	\$908.8	-15.8%	\$59.1	-20.3%	6.1%	\$971.7
2003	\$1,069.4	17.7%	\$69.4	17.4%	6.8%	\$1,020.8
2004	\$1,526.9	42.8%	\$104.9	51.2%	9.2%	\$1,146.0
2005	\$1,960.3	28.4%	\$137.0	30.6%	11.3%	\$1,208.7
2006	\$2,280.2	16.3%	\$162.5	18.6%	12.6%	\$1,289.1
2007	\$2,470.3	8.3%	\$177.9	9.5%	13.0%	\$1,369.6
2008	\$1,099.5	-55.5%	\$71.4	-59.8%	5.5%	\$1,294.1
2009*	\$637.1	-42.1%	\$39.3	-45.0%	3.3%	\$1,195.7
2010*	\$732.5	15.0%	\$44.8	14.2%	3.6%	\$1,242.4
2011*	\$842.7	15.0%	\$52.2	16.4%	4.0%	\$1,309.5
2012*	\$968.9	15.0%	\$62.8	20.3%	4.5%	\$1,380.7
2013*	\$1,114.0	15.0%	\$72.9	16.2%	4.9%	\$1,495.9
2014*	\$1,282.1	15.1%	\$86.3	18.3%	5.4%	\$1,584.6
2015*	\$1,473.8	15.0%	\$100.6	16.6%	6.1%	\$1,660.8

* Represents Projections

Incremental Difference between March 2010 and December 2010 Forecasts

2008	\$89.1		\$7.1			\$14.6
2009*	(\$323.1)		(\$21.4)			\$24.7
2010*	(\$294.8)		(\$21.1)			\$59.7
2011*	(\$256.2)		(\$18.9)			\$116.8
2012*	(\$207.0)		(\$14.3)			\$131.9
2013*	(\$143.9)		(\$9.1)			\$167.7

Table I-C
Corporate Profit Growth (Percentage Annual Change)

	2009	2010	2011	2012	2013	2014	2015
March 2010 Forecast	-4.0%	8.3%	6.3%	12.6%	7.3%		
Dec 2010 Forecast	-1.2%	35.0%	0.0%	12.8%	10.5%	4.7%	3.3%

Table I-D
Oil Price Assumptions
(West Texas Intermediate - Price per barrel - Calendar Year Average)

	2009	2010	2011	2012	2013	2014	2015
March 2010 Forecast	\$61.70	\$77.10	\$87.50	\$89.40	\$90.20		
Dec 2010 Forecast	\$61.70	\$77.96	\$84.08	\$88.53	\$89.55	\$91.72	\$93.89

Table I-E
Personal Saving Rate
(SAAR) for United States

	2009	2010	2011	2012	2013	2014	2015
March 2010 Forecast	3.8%	4.2%	5.3%	5.3%	5.4%		
Dec 2010 Forecast	5.9%	5.8%	6.1%	5.7%	5.6%	6.0%	6.4%

Table I-F
Summary of Legislative Changes
124th Legislature, 2nd Regular Session
Enacted Laws Reflected in the Base after the March 2010 Forecast
General Fund

	FY10	FY11	FY12	FY13
Sales and Use Tax	\$0	\$73,200	\$72,980	\$72,960
Individual Income Tax	\$8,250,000	\$10,750,000	(\$1,274,270)	(\$1,351,352)
Corporate Income Tax	\$0	\$3,000,000	\$3,150,000	\$3,307,500
Other Taxes and Fees	\$0	\$4,738,149	\$138,149	\$138,149
Lottery Transfers	\$309,049	\$1,500,000	\$1,500,000	\$1,500,000
Tax Relief Program Transfers	\$0	\$500,000	\$500,000	\$500,000
Revenue Sharing Transfers	\$5,587,500	\$9,308,840	(\$97,436)	(\$101,455)
Other Revenue	(\$170,540)	\$1,382,394	(\$167,606)	(\$167,606)
Totals	\$13,976,009	\$31,252,583	\$3,821,818	\$3,898,196

Highway Fund

	FY10	FY11	FY12	FY13
Inspection Fees	\$0	\$0	\$30,000	\$30,000
Totals	\$0	\$0	\$30,000	\$30,000

Maine Care Dedicated Revenue Taxes

	FY10	FY11	FY12	FY13
Hospital Tax	\$0	\$11,351,537	\$11,351,537	\$11,351,537
Totals	\$0	\$11,351,537	\$11,351,537	\$11,351,537

General Fund Revenue - Revenue Sharing Transfer Calculations

December 2010 Forecast

Annual Totals for Revenue Sharing Taxes	FY 2010 Actual	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Sales and Use Tax	897,938,873	904,850,262	945,475,809	992,958,416	1,036,894,736	1,070,820,228
Service Provider Tax	56,086,391	57,814,486	59,555,680	61,840,807	64,809,166	66,947,869
Individual Income Tax	1,298,036,055	1,370,120,000	1,474,900,000	1,545,750,000	1,662,574,000	1,754,681,000
Corporate Income Tax	175,292,433	200,490,112	209,802,975	230,072,072	252,110,933	267,054,252
Total Revenue Sharing Base	2,427,353,752	2,533,274,860	2,689,734,464	2,830,621,295	3,016,388,835	3,159,503,349

June Revenue Sharing General Fund transfer amounts transferred in July of next fiscal year ¹	FY 2009 Actual	FY 2010 Actual	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY11 Dist. June %
Sales and Use Tax (2704)	(8,046,143)	(8,128,972)	(8,111,893)	(8,476,097)	(8,901,774)	(9,295,659)	(9,599,798)	17.93%
Service Provider Tax (2738)	(441,778)	(525,817)	(485,321)	(499,937)	(519,119)	(544,037)	(561,990)	16.79%
Individual Income Tax (2702)	(8,071,886)	(8,158,255)	(9,122,187)	(9,819,806)	(10,291,522)	(11,069,330)	(11,682,574)	13.32%
Corporate Income Tax (2703)	(1,294,010)	(1,599,892)	(1,498,928)	(1,568,554)	(1,720,093)	(1,884,862)	(1,996,583)	14.95%
Total	(17,853,816)	(18,412,936)	(19,218,329)	(20,364,395)	(21,432,508)	(22,793,889)	(23,840,945)	

June Prior Year Minus June Current Year = General Fund Revenue Increase (Decrease) from Lag Effect

Sales and Use Tax	82,829	(17,079)	364,204	425,677	393,885	304,139
Service Provider Tax	84,039	(40,496)	14,616	19,182	24,918	17,953
Individual Income Tax	86,370	963,931	697,620	471,716	777,808	613,244
Corporate Income Tax	305,882	(100,963)	69,626	151,538	164,770	111,721
Total	559,120	805,393	1,146,066	1,068,113	1,361,380	1,047,057

General Fund Transfers @ 5% of Base with Lag Effect

Sales and Use Tax (2704)	(44,814,114)	(45,259,592)	(46,909,586)	(49,222,244)	(51,450,852)	(53,236,873)
Service Provider Tax (2738)	(2,720,280)	(2,931,221)	(2,963,168)	(3,072,858)	(3,215,541)	(3,329,440)
Individual Income Tax (2702)	(64,815,433)	(67,542,069)	(73,047,380)	(76,815,784)	(82,350,892)	(87,120,806)
Corporate Income Tax (2703)	(8,458,740)	(10,125,469)	(10,420,523)	(11,352,065)	(12,440,777)	(13,240,992)
Subtotal - Before Fixed Transfer	(120,808,567)	(125,858,351)	(133,340,657)	(140,462,951)	(149,458,062)	(156,928,111)

Fixed Transfers

Fixed Transfers to General Fund (2727) ²	25,383,491	35,270,254	0	0	0	0
Disproportionate Tax Burden Transfer (2744) ³	(2,000,000)	(2,500,000)	(3,000,000)	(3,500,000)	(4,000,000)	(4,000,000)

Net Revenue Sharing Transfers	(97,425,076)	(93,088,097)	(136,340,657)	(143,962,951)	(153,458,062)	(160,928,111)
--------------------------------------	---------------------	---------------------	----------------------	----------------------	----------------------	----------------------

Final Budgeted Amounts through 124th Leg. (FY 2010 Actual)	(97,425,079)	(89,213,027)	(128,498,164)	(134,716,016)		
---	---------------------	---------------------	----------------------	----------------------	--	--

Incremental Change in Forecast	3	(3,875,070)	(7,842,493)	(9,246,935)		
---------------------------------------	----------	--------------------	--------------------	--------------------	--	--

Notes:

¹ Reflects revised forecast of the Revenue Forecasting Committee and the September 2010 monthly distribution based on revenue through the 124th Legislature.

² See 30-A MRSA §5681, sub-§5-C as enacted by PL 2009, c. 213, Pt. S as amended by PL 2009, c. 462, Pt. EE and PL 2009, c. 571, Pt. JJ.

³ See 36 MRSA §700-A enacted by PL 2005, c. 623.

General Fund Revenue - Revenue Sharing Transfer Calculations

Actual Amounts through FY 2010 and Budgeted Amounts through 124th Legislature

Annual Totals for Revenue Sharing Taxes	FY 2010 Actual	FY 2011	FY 2012	FY 2013
Sales and Use Tax	897,938,873	904,850,262	945,475,809	992,958,416
Service Provider Tax	56,086,391	57,814,486	59,555,680	61,840,807
Individual Income Tax	1,298,036,055	1,326,790,000	1,347,525,730	1,402,748,648
Corporate Income Tax	175,292,433	158,786,702	171,138,480	184,967,914
Total Revenue Sharing Base	2,427,353,752	2,448,241,450	2,523,695,699	2,642,515,785

June Revenue Sharing General Fund transfer amounts transferred in July of next fiscal year ²						FY10 Dist.
	FY 2009 Actual	FY 2010 Actual	FY 2011	FY 2012	FY 2013	June %
Sales and Use Tax (2704)	(8,046,143)	(8,128,972)	(8,166,920)	(8,533,595)	(8,962,159)	18.05%
Service Provider Tax (2738)	(441,778)	(525,817)	(481,199)	(495,691)	(514,711)	16.65%
Individual Income Tax (2702)	(8,071,886)	(8,158,255)	(8,558,491)	(8,692,248)	(9,048,464)	12.90%
Corporate Income Tax (2703)	(1,294,010)	(1,599,892)	(1,224,991)	(1,320,281)	(1,426,971)	15.43%
Total	(17,853,816)	(18,412,936)	(18,431,601)	(19,041,814)	(19,952,305)	

June Prior Year Minus June Current Year = General Fund Revenue Increase (Decrease) from Lag Effect				
Sales and Use Tax	82,829	37,948	366,675	428,564
Service Provider Tax	84,039	(44,618)	14,492	19,019
Individual Income Tax	86,370	400,236	133,756	356,217
Corporate Income Tax	305,882	(374,901)	95,290	106,690
Total	559,120	18,665	610,213	910,491

General Fund Transfers @ 5% of Base with Lag Effect				
Sales and Use Tax (2704)	(44,814,114)	(45,204,565)	(46,907,116)	(49,219,356)
Service Provider Tax (2738)	(2,720,280)	(2,935,342)	(2,963,292)	(3,073,021)
Individual Income Tax (2702)	(64,815,433)	(65,939,264)	(67,242,530)	(69,781,216)
Corporate Income Tax (2703)	(8,458,740)	(8,314,236)	(8,461,634)	(9,141,706)
Subtotal - Before Fixed Transfer	(120,808,567)	(122,393,407)	(125,574,572)	(131,215,299)

Fixed Transfers				
Fixed Transfers to General Fund (2727) ²	25,383,491	35,270,254	0	0
Disproportionate Tax Burden Transfer (2744) ³	(2,000,000)	(2,500,000)	(3,000,000)	(3,500,000)
Net Revenue Sharing Transfers	(97,425,076)	(89,623,153)	(128,574,572)	(134,715,299)
Final Budgeted Amounts 124th (FY10 Actual Transfers)	(97,425,079)	(89,213,027)	(128,498,164)	(134,716,016)
Difference from Calculated Amounts from Above ⁴	3	(410,126)	(76,408)	717

Notes:

¹ June percentage based on December 2009 monthly distribution.

² See 30-A MRSA §5681, sub-§5-C as enacted by PL 2009, c. 213, Pt. S as amended by PL 2009, c. 462, Pt. EE and PL 2009, c. 571, Pt. JJ.

³ See 36 MRSA §700-A enacted by PL 2005, c. 623.

⁴ Difference reflects rounding errors in FY 2010 and failure to calculate a lag effect associated with legislative changes enacted after the March 2010 forecast.

Revenue Forecasting Committee - December 2010 - Racino Revenue

GENERAL FUND REVENUE	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
Current Forecast - General Fund Revenue	\$8,730,346	\$10,428,101	\$10,855,590	\$11,302,039	\$10,448,497		
Incremental Effect of December 2010 Forecast			\$66,383	(\$406,401)	(\$505,536)	\$10,227,030	\$10,519,622
December 2010 Forecast - Revised General Fund Revenue	\$8,730,346	\$10,428,101	\$10,921,973	\$10,895,638	\$9,942,961	\$10,227,030	\$10,519,622

FUND FOR A HEALTHY MAINE REVENUE	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
Current Forecast - Fund for a Healthy Maine Revenue	\$4,981,163	\$4,500,000	\$4,500,000	\$4,500,000	\$5,905,608		
Incremental Effect of December 2010 Forecast			\$0	\$0	(\$303,713)	\$5,769,952	\$5,943,051
December 2010 Forecast - Fund for a Healthy Maine Revenue	\$4,981,163	\$4,500,000	\$4,500,000	\$4,500,000	\$5,601,895	\$5,769,952	\$5,943,051

Detail of Current Revenue Forecast - Distribution of Total Slot Income

		2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
Gross Slot Income (Coin/Voucher In)	A	\$673,468,437	\$702,826,756	\$715,380,309	\$715,668,504	\$722,825,189	\$744,509,945	\$766,845,243
Player's Share (Payback Value)	B	\$616,922,122	\$641,581,943	\$652,553,510	\$653,047,510	\$659,577,985	\$679,365,325	\$699,746,284
General Fund - Administration (1% of Gross Slot Income)	C	\$6,734,684	\$7,028,268	\$7,153,803	\$7,156,685	\$7,228,252	\$7,445,099	\$7,668,452
"Net Slot Machine Income" (=A-B-C)		\$49,811,631	\$54,216,545	\$55,672,996	\$55,464,309	\$56,018,952	\$57,699,521	\$59,430,507
Licensees' Share of "Net Slot Machine Income"	61.0%	\$30,385,095	\$33,072,092	\$33,960,527	\$33,833,229	\$34,171,561	\$35,196,708	\$36,252,609

Distribution of State Share of "Net Slot Machine Income"	39.0%	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund (other)	3.0%	\$1,494,349	\$1,626,496	\$1,670,190	\$1,663,929	\$1,680,569	\$1,730,986	\$1,782,915
General Fund (After 48 months - November 2009)	1.0%	\$0	\$339,753	\$556,730	\$554,643	\$560,190	\$576,995	\$594,305
Fund for Healthy Maine (FHM)	10.0%	\$4,981,163	\$4,500,000	\$4,500,000	\$4,500,000	\$5,601,895	\$5,769,952	\$5,943,051
FHM Amounts over \$4,500,000 (7/1/09 to 6/30/12) to General Fund			\$921,654	\$1,067,300	\$1,046,431			
University of Maine Scholarship Fund	2.0%	\$996,233	\$1,084,331	\$1,113,460	\$1,109,286	\$1,120,379	\$1,153,990	\$1,188,610
Maine Community College System - Scholarship Funds	1.0%	\$498,116	\$542,165	\$556,730	\$554,643	\$560,190	\$576,995	\$594,305
Resident Municipalities	1.0%	\$498,116	\$542,165	\$556,730	\$554,643	\$560,190	\$576,995	\$594,305
Purse Supplements	10.0%	\$4,981,163	\$5,421,654	\$5,567,300	\$5,546,431	\$5,601,895	\$5,769,952	\$5,943,051
Sire Stakes Fund	3.0%	\$1,494,349	\$1,626,496	\$1,670,190	\$1,663,929	\$1,680,569	\$1,730,986	\$1,782,915
Fund to Encourage Racing at Commercial Tracks	4.0%	\$1,992,465	\$2,168,662	\$2,226,920	\$2,218,572	\$2,240,758	\$2,307,981	\$2,377,220
Fund to Stabilize Off-Track Betting (48 months - until Oct 2009)	2.0%	\$996,233	\$404,824	\$0	\$0	\$0	\$0	\$0
Fund to Stabilize Off-Track Betting (after 48 months - Nov 2009)	1.0%	\$0	\$339,753	\$556,730	\$554,643	\$560,190	\$576,995	\$594,305
Agricultural Fair Support Fund	3.0%	\$1,494,349	\$1,626,496	\$1,670,190	\$1,663,929	\$1,680,569	\$1,730,986	\$1,782,915

Revenue Summary	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund							
General Fund Administration	\$6,734,684	\$7,028,268	\$7,153,803	\$7,156,685	\$7,228,252	\$7,445,099	\$7,668,452
General Fund (Other)	\$1,494,349	\$2,887,903	\$3,294,220	\$3,265,003	\$2,240,759	\$2,307,981	\$2,377,220
Licensing revenue	\$485,993	\$502,556	\$461,950	\$461,950	\$461,950	\$461,950	\$461,950
Reimbursement - Background Checks	\$15,320	\$9,374	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Subtotal - General Fund	\$8,730,346	\$10,428,101	\$10,921,973	\$10,895,638	\$9,942,961	\$10,227,030	\$10,519,622
Fund for Healthy Maine	\$4,981,163	\$4,500,000	\$4,500,000	\$4,500,000	\$5,601,895	\$5,769,952	\$5,943,051
Other Special Revenue Funds							
Harness Racing Commission	\$10,958,559	\$11,587,885	\$11,691,330	\$11,647,504	\$11,763,981	\$12,116,900	\$12,480,406
HRC - Subtotal	\$10,958,559	\$11,587,885	\$11,691,330	\$11,647,504	\$11,763,981	\$12,116,900	\$12,480,406
PUS- host municipalities	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
University of Maine Scholarship Fund	\$996,233	\$1,084,331	\$1,113,460	\$1,109,286	\$1,120,379	\$1,153,990	\$1,188,610
Maine Community College System Scholarships	\$498,116	\$542,165	\$556,730	\$554,643	\$560,190	\$576,995	\$594,305
Resident Municipalities	\$498,116	\$542,165	\$556,730	\$554,643	\$560,190	\$576,995	\$594,305
Subtotal - Other Special Revenue Funds	\$12,976,024	\$13,781,546	\$13,943,250	\$13,891,076	\$14,029,740	\$14,449,880	\$14,882,626

Details and Assumptions

Calculated Gross Slot Machine Income Per Month	# of days	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
Total Gross Slot Income - Fiscal Year		\$673,468,437	\$702,826,756	\$715,380,309	\$715,668,504	\$722,825,189	\$744,509,945	\$766,845,243
July	31	\$79,590,293	\$78,820,881	\$72,671,581	\$65,009,920	\$65,660,019	\$67,629,820	\$69,658,714
August	31	\$58,538,859	\$57,008,179	\$76,219,894	\$68,184,139	\$68,865,981	\$70,931,960	\$73,059,919
September	30	\$67,179,223	\$72,488,512	\$59,391,717	\$64,270,322	\$64,913,025	\$66,860,416	\$68,866,228
October	31	\$51,826,793	\$55,447,256	\$55,778,532	\$62,372,351	\$62,996,075	\$64,885,957	\$66,832,536
November	30	\$47,983,014	\$50,876,475	\$55,055,614	\$55,606,170	\$56,162,232	\$57,847,099	\$59,582,512
December	30	\$48,550,780	\$55,372,467	\$49,346,640	\$49,840,106	\$50,338,507	\$51,848,662	\$53,404,122
January	31	\$44,607,600	\$48,382,311	\$54,101,791	\$54,642,809	\$55,189,237	\$56,844,914	\$58,550,262
February	28	\$47,441,490	\$55,260,578	\$55,813,184	\$56,371,316	\$56,935,029	\$58,643,080	\$60,402,372
March	31	\$51,918,732	\$69,451,996	\$62,129,771	\$62,751,069	\$63,378,580	\$65,279,937	\$67,238,335
April	29	\$64,743,305	\$53,118,522	\$57,623,760	\$58,199,997	\$58,781,997	\$60,545,457	\$62,361,821
May	31	\$53,329,127	\$52,447,407	\$58,647,440	\$59,233,914	\$59,826,253	\$61,621,041	\$63,469,672
June	30	\$57,759,222	\$54,152,172	\$58,600,386	\$59,186,390	\$59,778,254	\$61,571,602	\$63,418,750

Player's Share of Slot Machine Income Per Month	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
Total Player's Share - Fiscal Year	\$616,922,122	\$641,581,943	\$652,553,510	\$653,047,510	\$659,577,985	\$679,365,325	\$699,746,284
July	\$73,033,976	\$72,130,008	\$66,261,420	\$59,321,552	\$59,914,768	\$61,712,211	\$63,563,577
August	\$53,598,131	\$52,015,680	\$69,543,390	\$62,218,027	\$62,840,208	\$64,725,414	\$66,667,176
September	\$61,379,329	\$66,211,063	\$54,112,114	\$58,646,669	\$59,233,135	\$61,010,129	\$62,840,433
October	\$47,416,014	\$50,529,209	\$50,808,377	\$56,914,771	\$57,483,918	\$59,208,436	\$60,984,689
November	\$44,002,534	\$46,604,391	\$50,238,248	\$50,740,630	\$51,248,037	\$52,785,478	\$54,369,042
December	\$44,645,934	\$50,483,462	\$45,028,809	\$45,479,097	\$45,933,888	\$47,311,904	\$48,731,262
January	\$40,786,464	\$44,177,641	\$49,367,885	\$49,861,563	\$50,360,179	\$51,870,984	\$53,427,114
February	\$43,460,941	\$50,227,404	\$50,929,530	\$51,438,826	\$51,953,214	\$53,511,810	\$55,117,164
March	\$47,572,396	\$63,414,548	\$56,693,416	\$57,260,350	\$57,832,954	\$59,567,943	\$61,354,981
April	\$59,379,473	\$48,499,324	\$52,581,681	\$53,107,497	\$53,638,572	\$55,247,730	\$56,905,161
May	\$48,800,365	\$47,919,275	\$53,515,789	\$54,050,947	\$54,591,456	\$56,229,200	\$57,916,076
June	\$52,846,565	\$49,369,938	\$53,472,852	\$54,007,581	\$54,547,657	\$56,184,086	\$57,869,609

Licensing and Application Revenues:	Fee	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
Slot Machine Operator- Initial Application Fee	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Slot Machine Operator- Annual Renewal Fee	\$75,000	\$75,000	\$75,200	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Transfer of Operator Renewal Fee to host municipality		(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Slot Machine Distributor - Initial Application Fee	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Slot Machine Distributor - Annual Renewal Fee	\$75,000	\$300,600	\$300,625	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Slot Machines - Initial Registration Fee	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Slot Machines - Annual Renewal Fee	\$100	\$101,400	\$117,400	\$101,200	\$101,200	\$101,200	\$101,200	\$101,200
Gambling Services Vendors	\$2,000	\$2,020	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Licensed Employees - All Fees	\$250/\$25	\$31,863	\$32,331	\$8,750	\$8,750	\$8,750	\$8,750	\$8,750
Other Revenue deposited as Licensing Revenue		\$110	\$0	\$0	\$0	\$0	\$0	\$0
Total License Fees		\$485,993	\$502,556	\$461,950	\$461,950	\$461,950	\$461,950	\$461,950
Licensee Background Check Cost Reimbursement		\$15,320	\$9,374	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000

Number of Machines	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
July	913	1,000	1,000	1,000	1,000	1,000	1,000
August	1,000	1,000	1,000	1,000	1,000	1,000	1,000
September	1,000	1,000	1,000	1,000	1,000	1,000	1,000
October	1,000	1,000	1,000	1,000	1,000	1,000	1,000
November	1,000	1,000	1,000	1,000	1,000	1,000	1,000
December	1,000	1,000	1,000	1,000	1,000	1,000	1,000
January	1,000	1,000	1,000	1,000	1,000	1,000	1,000
February	1,000	1,000	1,000	1,000	1,000	1,000	1,000
March	1,000	1,000	1,000	1,000	1,000	1,000	1,000
April	1,000	1,000	1,000	1,000	1,000	1,000	1,000
May	1,000	1,000	1,000	1,000	1,000	1,000	1,000
June	1,000	1,000	1,000	1,000	1,000	1,000	1,000

Payback % Average for Month	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
July	91.76%	91.51%	91.18%	91.25%	91.25%	91.25%	91.25%
August	91.56%	91.24%	91.24%	91.25%	91.25%	91.25%	91.25%
September	91.37%	91.34%	91.11%	91.25%	91.25%	91.25%	91.25%
October	91.49%	91.13%	91.09%	91.25%	91.25%	91.25%	91.25%
November	91.70%	91.60%	91.25%	91.25%	91.25%	91.25%	91.25%
December	91.96%	91.17%	91.25%	91.25%	91.25%	91.25%	91.25%
January	91.43%	91.31%	91.25%	91.25%	91.25%	91.25%	91.25%
February	91.61%	90.89%	91.25%	91.25%	91.25%	91.25%	91.25%
March	91.63%	91.31%	91.25%	91.25%	91.25%	91.25%	91.25%
April	91.72%	91.30%	91.25%	91.25%	91.25%	91.25%	91.25%
May	91.51%	91.37%	91.25%	91.25%	91.25%	91.25%	91.25%
June	91.49%	91.17%	91.25%	91.25%	91.25%	91.25%	91.25%

Average Total Slot Income Per Machine Per Day	2008-09 Actual	2009-10 Actual	2010-11	2011-12	2012-13	2013-14	2014-15
Average for the Fiscal Year	\$1,855	\$1,937	\$1,952	\$1,971	\$1,991	\$2,051	\$2,112
July	2,564.52	2,252.03	2,076.33	2,097	2,118	\$2,182	\$2,247
August	2,090.67	2,036.01	2,177.71	2,199	2,221	\$2,288	\$2,357
September	1,919.41	2,071.10	2,121.13	2,142	2,164	\$2,229	\$2,296
October	1,850.96	1,980.26	1,992.09	2,012	2,032	\$2,093	\$2,156
November	1,713.68	1,817.02	1,835	1,854	1,872	\$1,928	\$1,986
December	1,427.96	1,628.60	1,645	1,661	1,678	\$1,728	\$1,780
January	1,274.50	1,727.94	1,745	1,763	1,780	\$1,834	\$1,889
February	1,694.34	1,973.59	1,993	2,013	2,033	\$2,094	\$2,157
March	1,854.24	1,984.34	2,004	2,024	2,044	\$2,106	\$2,169
April	1,904.21	1,967.35	1,987	2,007	2,027	\$2,088	\$2,150
May	1,904.61	1,873.12	1,892	1,911	1,930	\$1,988	\$2,047
June	2,062.83	1,934.01	1,953	1,973	1,993	\$2,052	\$2,114

General Fund Revenue
Fiscal Year Ending June 30, 2011 (FY 2011)
October 2010 Revenue Variance Report

Revenue Category				Fiscal Year-To-Date					FY 2011 Budgeted Totals
	October '10 Budget	October '10 Actual	October '10 Variance	Budget	Actual	Variance	Variance %	% Change from Prior Year	
Sales and Use Tax	84,885,967	86,013,135	1,127,168	265,935,341	269,498,068	3,562,727	1.3%	3.5%	904,850,262
Service Provider Tax	5,236,215	4,660,655	(575,560)	15,155,418	12,729,432	(2,425,986)	-16.0%	-14.5%	57,814,486
Individual Income Tax	99,767,129	101,843,463	2,076,334	389,952,206	410,312,066	20,359,860	5.2%	6.0%	1,326,790,000
Corporate Income Tax	(6,071,456)	15,924,564	21,996,020	33,315,125	59,908,311	26,593,186	79.8%	63.0%	158,786,702
Cigarette and Tobacco Tax	12,318,704	10,977,164	(1,341,540)	49,890,939	51,028,653	1,137,714	2.3%	-1.9%	137,744,579
Insurance Companies Tax	6,280,020	5,421,510	(858,510)	7,404,996	5,793,792	(1,611,204)	-21.8%	-31.9%	71,990,000
Estate Tax	2,717,807	9,210,307	6,492,500	4,560,934	12,971,610	8,410,676	184.4%	90.0%	31,739,004
Other Taxes and Fees *	21,178,791	20,848,723	(330,068)	51,520,797	50,613,623	(907,174)	-1.8%	1.7%	148,117,322
Fines, Forfeits and Penalties	2,575,970	1,989,519	(586,451)	10,926,164	9,835,057	(1,091,107)	-10.0%	-20.7%	30,816,261
Income from Investments	9,160	30,669	21,509	30,760	75,516	44,756	145.5%	-57.9%	275,045
Transfer from Lottery Commission	5,003,301	4,197,641	(805,660)	18,011,864	16,800,035	(1,211,829)	-6.7%	-4.0%	52,034,250
Transfers to Tax Relief Programs *	(14,634,329)	(8,875,390)	5,758,939	(47,641,364)	(40,386,408)	7,254,956	15.2%	15.9%	(112,087,945)
Transfers for Municipal Revenue Sharing	(9,264,579)	(10,074,462)	(809,883)	(31,281,424)	(32,889,607)	(1,608,183)	-5.1%	9.3%	(89,213,027)
Other Revenue *	1,438,397	(270,688)	(1,709,085)	4,187,235	2,397,730	(1,789,505)	-42.7%	113.0%	54,258,021
Totals	211,441,097	241,896,810	30,455,713	771,968,991	828,687,877	56,718,886	7.3%	8.6%	2,773,914,960

* Additional detail by subcategory for these categories is presented on the following page.

**General Fund Revenue
Fiscal Year Ending June 30, 2011 (FY 2011)**

October 2010 Revenue Variance Report

Revenue Category				Fiscal Year-To-Date					FY 2011 Budgeted Totals
	October '10 Budget	October '10 Actual	October '10 Variance	Budget	Actual	Variance	Variance %	% Change from Prior Year	
Detail of Other Taxes and Fees:									
- Property Tax - Unorganized Territory	12,080,762	11,896,097	(184,665)	12,080,762	11,896,097	(184,665)	-1.5%	5.0%	13,245,281
- Real Estate Transfer Tax	1,989,973	1,604,554	(385,419)	6,772,444	5,808,367	(964,077)	-14.2%	7.1%	14,922,365
- Liquor Taxes and Fees	1,776,830	1,737,842	(38,988)	7,537,970	7,906,358	368,388	4.9%	5.5%	20,413,193
- Corporation Fees and Licenses	124,825	184,853	60,028	948,750	1,072,554	123,804	13.0%	1.4%	7,505,099
- Telecommunication Personal Prop. Tax	0	0	0	0	0	0	N/A	100.0%	16,775,988
- Finance Industry Fees	1,829,586	1,599,050	(230,536)	7,318,344	7,429,350	111,006	1.5%	1.0%	22,365,980
- Milk Handling Fee	281,632	470,246	188,614	1,595,916	2,074,534	478,618	30.0%	-62.0%	3,848,975
- Racino Revenue	930,920	582,631	(348,289)	3,584,055	3,408,857	(175,198)	-4.9%	0.5%	10,855,590
- Boat, ATV and Snowmobile Fees	197,998	239,252	41,254	1,356,747	1,517,160	160,413	11.8%	5.5%	4,500,295
- Hunting and Fishing License Fees	1,456,100	780,430	(675,670)	6,179,296	5,313,174	(866,122)	-14.0%	7.5%	17,420,998
- Other Miscellaneous Taxes and Fees	510,165	1,753,770	1,243,605	4,146,513	4,187,172	40,659	1.0%	115.6%	16,263,558
Subtotal - Other Taxes and Fees	21,178,791	20,848,723	(330,068)	51,520,797	50,613,623	(907,174)	-1.8%	1.7%	148,117,322
Detail of Other Revenue:									
- Liquor Sales and Operations	2,292	3,000	708	9,168	9,292	124	1.4%	-4.7%	7,391,759
- Targeted Case Management (DHHS)	1,508,142	1,101,585	(406,557)	6,032,568	4,621,684	(1,410,884)	-23.4%	-43.7%	18,097,695
- State Cost Allocation Program	1,438,765	1,233,818	(204,947)	5,585,034	4,775,268	(809,766)	-14.5%	-12.0%	16,581,224
- Unclaimed Property Transfer	0	0	0	0	0	0	N/A	N/A	2,333,420
- Toursim Transfer	(3,383,518)	(3,498,413)	(114,895)	(8,972,750)	(9,048,877)	(76,127)	-0.8%	-0.3%	(8,972,750)
- Transfer to Maine Milk Pool	(359,000)	(268,000)	91,000	(2,926,805)	(2,941,146)	(14,341)	-0.5%	67.3%	(4,011,691)
- Transfer to STAR Transportation Fund	0	(1,034,394)	(1,034,394)	(2,946,769)	(3,100,352)	(153,583)	-5.2%	1.1%	(2,946,769)
- Other Miscellaneous Revenue	2,231,716	2,191,716	(40,000)	7,406,789	8,081,860	675,071	9.1%	-6.3%	25,785,133
Subtotal - Other Revenue	1,438,397	(270,688)	(1,709,085)	4,187,235	2,397,730	(1,789,505)	-42.7%	113.0%	54,258,021
Detail of Transfers to Tax Relief Programs:									
- Me. Resident Prop. Tax Program (Circuitbreaker)	(8,635,581)	(5,181,075)	3,454,506	(29,173,641)	(25,307,143)	3,866,498	13.3%	6.8%	(43,500,000)
- BETR - Business Equipment Tax Reimb.	(5,998,748)	(3,694,315)	2,304,433	(18,467,723)	(14,639,223)	3,828,500	20.7%	29.7%	(51,043,140)
- BETE - Municipal Bus. Equip. Tax Reimb.	0	0	0	0	(440,042)	(440,042)	N/A	N/A	(17,544,805)
Subtotal - Tax Relief Transfers	(14,634,329)	(8,875,390)	5,758,939	(47,641,364)	(40,386,408)	7,254,956	15.2%	15.9%	(112,087,945)
Inland Fisheries and Wildlife Revenue - Total	1,749,362	1,099,973	(649,389)	7,921,368	7,189,275	(732,093)	-9.2%	7.4%	23,061,115

Highway Fund Revenue
Fiscal Year Ending June 30, 2011 (FY 2011)
October 2010 Revenue Variance Report

Revenue Category				Fiscal Year-To-Date					FY 2011 Budgeted Totals
	October '10 Budget	October '10 Actual	October '10 Variance	Budget	Actual	Variance	% Variance	% Change from Prior Year	
Fuel Taxes:									
- Gasoline Tax	16,621,224	16,768,306	147,082	51,795,223	56,247,851	4,452,628	7.9%	0.4%	189,570,000
- Special Fuel and Road Use Taxes	4,036,173	4,150,476	114,303	10,084,471	11,477,594	1,393,123	12.1%	3.1%	47,190,000
- Transcap Transfers - Fuel Taxes	(1,520,027)	(1,537,459)	(17,432)	(6,051,231)	(6,465,914)	(414,683)	-6.4%	-2.3%	(17,393,957)
- Other Fund Gasoline Tax Distributions	(415,647)	(419,325)	(3,678)	(1,795,355)	(1,906,531)	(111,176)	-5.8%	-2.4%	(4,840,577)
Subtotal - Fuel Taxes	18,721,723	18,961,998	240,275	54,033,108	59,352,999	5,319,891	9.0%	0.6%	214,525,466
Motor Vehicle Registration and Fees:									
- Motor Vehicle Registration Fees	5,361,988	4,844,047	(517,941)	23,184,163	22,209,788	(974,375)	-4.4%	1.3%	68,063,880
- License Plate Fees	240,885	123,705	(117,180)	1,165,001	1,200,148	35,147	2.9%	0.1%	3,280,493
- Long-term Trailer Registration Fees	180,438	514,538	334,100	542,171	1,525,462	983,291	64.5%	126.1%	6,183,601
- Title Fees	855,872	960,561	104,689	3,503,763	3,795,063	291,300	7.7%	1.3%	9,665,070
- Motor Vehicle Operator License Fees	477,282	503,010	25,728	1,978,570	2,056,152	77,582	3.8%	0.9%	5,589,208
- Transcap Transfers - Motor Vehicle Fees	0	0	0	(4,037,826)	(4,052,527)	(14,701)	-0.4%	-0.1%	(14,388,499)
Subtotal - Motor Vehicle Reg. & Fees	7,116,465	6,945,861	(170,604)	26,335,842	26,734,086	398,244	1.5%	4.7%	78,393,753
Motor Vehicle Inspection Fees	174,700	164,443	(10,258)	913,500	931,409	17,909	1.9%	24.5%	2,952,500
Other Highway Fund Taxes and Fees	112,334	142,990	30,656	474,481	518,577	44,096	8.5%	6.9%	1,270,460
Fines, Forfeits and Penalties	166,251	114,314	(51,937)	686,947	435,187	(251,760)	-57.9%	-28.3%	1,745,049
Interest Earnings	2,950	12,821	9,871	8,850	43,431	34,581	79.6%	-16.1%	32,446
Other Highway Fund Revenue	563,004	450,126	(112,878)	2,154,832	1,917,117	(237,715)	-12.4%	-14.8%	8,146,695
Totals	26,857,427	26,792,552	(64,875)	84,607,560	89,932,806	5,325,246	5.9%	1.4%	307,066,369