

1-1-2013

## Fiscal News, January 2013

Maine State Legislature

Office of Fiscal and Program Review

Grant T. Pennoyer

*Maine State Legislature*, [grant.pennoyer@legislature.maine.gov](mailto:grant.pennoyer@legislature.maine.gov)

Follow this and additional works at: [https://digitalmaine.com/ofpr\\_docs](https://digitalmaine.com/ofpr_docs)

---

### Recommended Citation

Maine State Legislature; Office of Fiscal and Program Review; and Pennoyer, Grant T., "Fiscal News, January 2013" (2013). *Office of Fiscal and Program Review*. 2.

[https://digitalmaine.com/ofpr\\_docs/2](https://digitalmaine.com/ofpr_docs/2)

This Text is brought to you for free and open access by the Legislature at Digital Maine. It has been accepted for inclusion in Office of Fiscal and Program Review by an authorized administrator of Digital Maine. For more information, please contact [statedocs@maine.gov](mailto:statedocs@maine.gov).



# FISCAL NEWS

MONTHLY NEWSLETTER OF THE OFFICE OF FISCAL AND PROGRAM REVIEW

JANUARY 2013

## Volume 7 Number 1

|  |   |
|--|---|
| Month In Review .....                        | 1 |
| General Fund Revenue Update .....            | 2 |
| Highway Fund Revenue Update .....            | 3 |
| Cash Update.....                             | 3 |
| Heating Oil Price Update.....                | 4 |
| MainePERS Investment Update .....            | 4 |
| State Expenditure Update .....               | 5 |
| Emergency Supplemental Budget Overview ..... | 5 |
| MaineCare Update .....                       | 7 |

### Attachments:

- December 2012 General Fund Revenue Variance Report ..... 11
- December 2012 Highway Fund Revenue Variance Report ..... 13

Questions or Comments regarding specific sections contact:

**Grant T. Pennoyer, Director**  
**Office of Fiscal and**  
**Program Review**  
**5 State House Station**  
**Augusta, Maine 04333-0005**  
**Telephone: (207) 287-1635**

[grant.pennoyer@legislature.maine.gov](mailto:grant.pennoyer@legislature.maine.gov)

[www.maine.gov/legis/ofpr/](http://www.maine.gov/legis/ofpr/)

The Office of Fiscal and Program Review (OFPR) is a nonpartisan staff office of the Legislative Council providing budget, tax and general fiscal research and analysis for the Maine State Legislature.



## Month In Review

General Fund revenue was under budget in December, but remained modestly ahead of budget for the first half of FY 2013. Sales and Use Tax and Corporate Income Tax categories have fallen below budget despite downward revisions in the December 2012 revenue forecast. Offsetting these negative variances is the Individual Income Tax, which was over budget in December. Individual Income Tax positive variances in December and January reflect the effects of upper income taxpayers reacting to potential adverse tax changes after 2012, resulting in a short-term windfall in this category that was not factored into the revenue forecast.

Highway Fund revenue was below budget in December and for the first half of FY 2013. Gasoline Tax remains the primary cause of the Highway Fund negative revenue variance despite a substantial downward adjustment in the December 2012 revenue forecast.

High gasoline and heating oil prices continue to be a concern for Maine consumers and the negative effect on taxable sales and other consumption related taxes is obvious. Heating oil prices are now tracking above last winter's record high prices and temperatures are tracking below last year's levels, diverting more spending toward keeping warm this winter.

Maine Public Employees Retirement System reported very strong investment returns for the recently concluded calendar year, helping assets in the State's retirement plan grow to \$11.0 billion.

General Fund cash balances have failed to show improvement and internal cash flow borrowing from other funds may be insufficient to meet cash flow needs for the remainder of FY 2013. The Governor's Emergency FY 2013 Supplemental Budget proposals, which rely heavily on the use of General Fund reserve balances and year-end reductions in school subsidies, would not substantially improve the State's cash position until year-end. As a result, the Governor's supplemental proposals leave some funding for external cash flow borrowing costs.

Total expenditures for the State's operating funds declined by 0.5% for the first half of FY 2013 compared with the first half of FY 2012. General Fund spending declined the most for this period, dropping 1.2%. Driving this decline was the Department of Health and Human Services' 6.5% decline in General Fund spending. Despite this decline, the Governor's Emergency FY 2013 Supplemental Budget includes funding for shortfalls in the department totaling \$97 million, \$87.7 million to address the estimated FY 2013 shortfall in the MaineCare budget.



### General Fund Revenue Update

#### Total General Fund Revenue - FY 2013 (\$'s in Millions)

|          | Budget    | Actual    | Var.    | % Var. | Prior Year | % Growth |
|----------|-----------|-----------|---------|--------|------------|----------|
| December | \$245.4   | \$240.2   | (\$5.2) | -2.1%  | \$250.7    | -4.2%    |
| FYTD     | \$1,304.1 | \$1,304.7 | \$0.6   | 0.0%   | \$1,312.6  | -0.6%    |

General Fund revenue was \$5.2 million (2.1%) under budget in December, but remained \$0.6 million over budget for the first half of FY 2013. First half performance for General Fund revenue represented a 0.6% decline compared with the first half of FY 2012. The Sales and Use Tax and Corporate Income Tax categories continue to lag behind budget despite recent downward forecast adjustments. However, Individual Income Tax collections were \$6.7 million over budget for December and for the fiscal year, largely due to withholding payments, and were more than sufficient to offset the negative variances in the other major taxes. Preliminary data for January indicate continued weakness in taxable sales, but a significant surge in individual income tax collections.

Sales and Use Tax performance in December and January indicates that this year's holiday sales season was disappointing. The recent downward revisions in the December 2012 revenue forecast recognized the weak performance of this category during the first 5 months of fiscal year 2013, but assumed that taxable sales growth would be close to 4% during the second half of FY 2013 and beyond. Based on the performance of the last 2 months, that assumption may be too optimistic.

Corporate Income Tax collections were under budget in December by \$4.0 million despite the substantial downward adjustment in this category in the December revenue forecast. Although preliminary data for January show this category close to or slightly above budget for the month, Corporate Income Tax will end January below budget for the fiscal year.

Offsetting poor performances in the taxable sales and Corporate Income Tax collections was a \$6.7 million positive variance in the Individual Income Tax in December. Most of the variance, \$5.2 million, was from a surge in withholding payments. This surge in withholding was the first indicator of the extent of the reaction of higher income taxpayers trying to

recognize income in 2012 rather than 2013 in light of pending federal tax changes. This reaction is also driving a substantial surge in January's estimated payments, which are more than \$27 million above projections. January Individual Income Tax revenue will also show a substantial positive variance for the month resulting from the delay in the start of the federal income tax processing season and the resulting refund activity caused by the late federal tax changes enacted in early January.

The Individual Income Tax current year positive variances are primarily timing issues. The variance from delay in refund processing with the late start of the federal income tax filing season will be offset in February and March when refund processing catches up. However, the effect of higher income taxpayer behavior that positively affected December withholding payments and January estimated payments will partially hold up throughout FY 2013. Much of the "pulling" of income recognition into tax year 2012 represents a reduction of tax year 2013 income. Some of this will affect FY 2013 to the extent that it reduces April 2013 and June 2013 estimated payments, but the majority of the offset will be delayed until FY 2014 or later.

There are some other timing issues that affect FY 2013 revenue reporting, most of which stem from not adjusting the update of the monthly distribution for several categories to reflect actual performance during the first 5 months of FY 2013. One of the revenue categories that exhibits this effect is the Transfers for Tax Relief Programs. This category was under budget by \$4.3 million in December, but was ahead of budget for the first half of FY 2013 by \$4.4 million. Another significant variance that reflects this failure to adjust for actual performance is the Property Tax – Unorganized Territory category, which will carry a \$2.3 million negative variance until the June revenue report as the next update of the monthly distribution.

**Highway Fund Revenue Update****Total Highway Fund Revenue - FY 2013 (\$'s in Millions)**

|          | Budget  | Actual  | Var.    | % Var. | Prior Year | % Growth |
|----------|---------|---------|---------|--------|------------|----------|
| December | \$23.5  | \$21.2  | (\$2.3) | -9.8%  | \$23.1     | -8.2%    |
| FYTD     | \$146.2 | \$145.3 | (\$0.9) | -0.6%  | \$142.2    | 2.2%     |

Highway Fund revenue was \$2.3 million (9.8%) under budget in December and \$0.9 million (0.6%) under for the first half of FY 2013. Highway Fund revenue for the first half of FY 2013 is 2.2% higher than the first half of FY 2012. However, this growth rate is distorted by the one-time, significant receipt of title fee revenue in October. Backing out that unusual revenue, FY 2013 Highway Fund revenue would be below FY 2012.

About half of the December negative variance was

related to a transfer budgeted in November rather than December. However, Gasoline Tax performance continues to be a major concern for the Highway Fund, lagging behind projections despite rather significant downward adjustments in the December revenue forecast. Its \$0.6 million negative December variance will likely be followed by another sub-par performance in January indicating that there is more to this variance than some of the typical monthly fluctuations from budgeted amounts.

**Cash Update**

The average total cash pool balance for December was \$379.2 million: \$0.1 million lower than November; \$74.6 million less than last December and \$112.1 million less than the \$491.3 million average balance for the last 10 Decembers.

The expected improvement in the General Fund cash position over the course of FY 2013 has been delayed by negative revenue variances and spending above projections, particularly in the MaineCare program. General Fund internal cash flow borrowing is \$96.5 million higher than a year ago. The Governor's Emergency Supplemental Budget proposals will not significantly improve the State's cash position until the end of FY 2013. Approximately 70% of the savings initiatives offsetting the MaineCare shortfall and the \$35.5 million downward General Fund revenue revision in the December 2012 revenue forecast are reductions in reserve fund balances or General Purpose Aid for Local School (GPA) savings. The use of reserve fund balance transfers has a negative effect on General Fund cash balance and the GPA initiatives will not affect cash flow until the end of the fiscal year.

The Governor's proposed Emergency Supplemental Budget reduces the amounts appropriated for external cash flow borrowing, but retains some funding for

cash flow borrowing costs, indicating some risk that the General Fund will need to borrow externally for its cash flow needs. The last time the General Fund had to use external borrowing was FY 2006. The short-term windfall from individual income tax estimated payments in January may lessen that risk.

**Summary of Treasurer's Cash Pool****December Average Daily Balances****Millions of \$'s**

|                                       | 2011           | 2012           |
|---------------------------------------|----------------|----------------|
| General Fund (GF) Total               | \$24.6         | \$33.3         |
| General Fund (GF) Detail:             |                |                |
| Budget Stabilization Fund             | \$71.5         | \$44.6         |
| Reserve for Operating Capital         | \$17.1         | \$17.1         |
| Tax Anticipation Notes                | \$0.0          | \$0.0          |
| Internal Borrowing                    | \$193.5        | \$290.0        |
| Other General Fund Cash               | (\$257.6)      | (\$318.4)      |
| Other Spec. Rev. - Interest to GF     | (\$5.7)        | (\$6.4)        |
| Other State Funds - Interest to GF    | \$25.8         | \$17.5         |
| Highway Fund                          | \$29.8         | \$37.3         |
| Other Spec. Rev. - Retaining Interest | \$25.5         | \$21.6         |
| Other State Funds                     | \$237.8        | \$164.1        |
| Independent Agency Funds              | \$116.1        | \$111.8        |
| <b>Total Cash Pool</b>                | <b>\$453.8</b> | <b>\$379.2</b> |

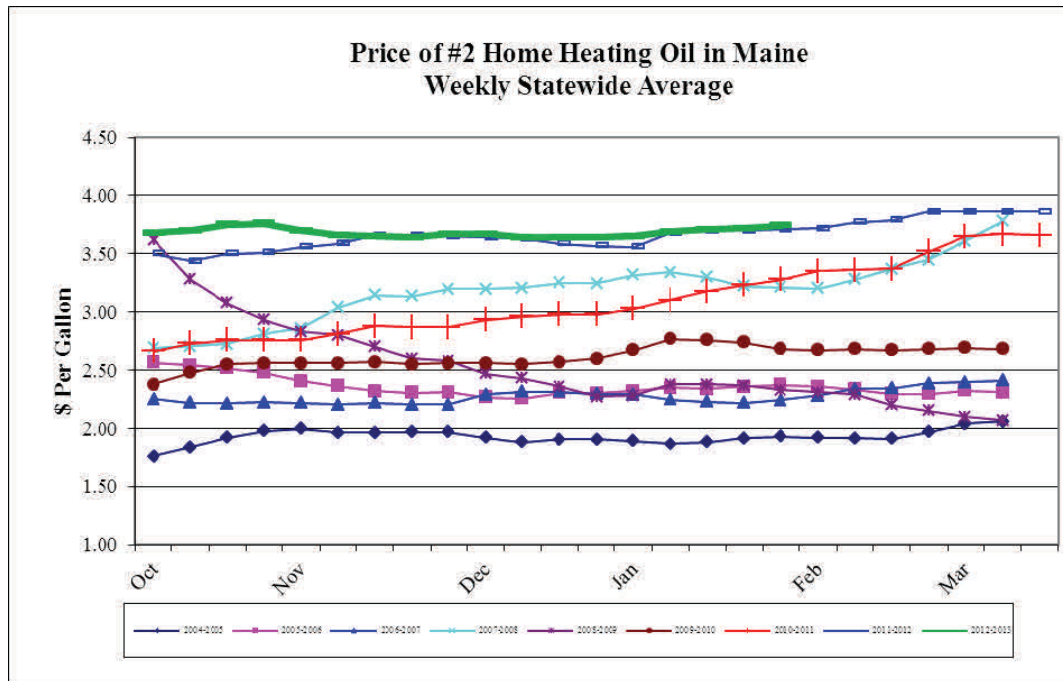


### Heating Oil Price Update

The average price of #2 home heating oil in Maine is at \$3.74 per gallon as the month of January ends, approximately 2.7%, or \$0.10 per gallon higher than one month ago and \$0.03 per gallon, or 0.8% higher than one year ago. Although the average price of home heating oil in Maine is, at the present time, very close to last year's levels, it is still near the highest average price ever recorded in Maine for the first four months of a winter heating season.

January 2013 temperatures in Maine were approximately 5.5% colder than January 2012 but

3.2% warmer than normal. For the first 4 months of the 2012-2013 winter heating season temperatures are running approximately 9.4% colder than the same time last year and 3.2% warmer than normal, reflecting a return to more normal winter temperatures compared to last year. Warmer than normal temperatures during the 2011-2012 winter heating season helped consumers keep the cost to heat their homes somewhat under control, but a return to normal temperatures will cause the average household expenditures for heating oil to increase significantly.



### MainePERS Investment Update

Maine Public Employees Retirement System (MainePERS) investments were up 2.1% for the quarter and 12.9% over the previous one year period. The total plan assets increased \$200 million for the quarter, from \$10.8 billion as of September 30, 2012 to \$11.0 billion as of December 31, 2012. The total fund increased approximately \$0.9 billion over the past 12 month period, from \$10.1 billion as of December 31, 2011 to \$11.0 billion as of December 31, 2012.

For the quarter ending December 31, 2012, US stocks were up 0.3%, international stocks returned 5.9%, and the US bond market increased by 0.5%. During that same time period, just over 90% of

MainePERS asset allocation was in US Stocks (32.8%), US Bonds (27.5%), International Stocks (24.7%), and Real Estate (5.3%), with the balance in Other, Infrastructure, Private Equity and Cash.

While this recent strong investment performance and increase in plan assets is very good news, only the returns and their effect on the assets of the plan as of June 30, 2012 affected the State's employer contribution rates for the 2014-2015 biennium. The table below presents the long-term return information as of December 31, 2012. Over the past 30 years, the fund has had an average return of 9.0% per year. Quarterly and annual performance deviations from this long-term return are expected.

| Long-Term Performance ending December 31, 2012 (annualized performance) |        |         |         |          |          |
|---|--------|---------|---------|----------|----------|
|   | 1 Year | 3 Years | 5 Years | 10 Years | 30 Years |
| <b>Total Fund</b>   | 12.9%  | 8.3%    | 2.2%    | 7.6%     | 9.0%     |





### State Expenditure Update

Total expenditures of the State's operating funds for the first half of FY 2013 declined by \$16.3 million or 0.5% compared with the first half of FY 2012. General Fund expenditures and Other Special Revenue Funds declined by \$18.9 million (1.2%) and \$3.3 million (0.7%), respectively, while expenditures of Federal Funds increased by \$5.2 million (0.4%) during this period. Highway Fund expenditures also increased modestly during this period.

The table below compares the expenditures for the first half of FY 2013 with the first half of FY 2012.

It also breaks out additional expenditure detail by the major departments for the General Fund and Highway Fund. The decline of General Fund expenditures during the first half of FY 2013 was led by the Department of Health and Human Services, which dropped \$37.8 million (6.5%) compared with the same period in FY 2012. Growth in expenditures of the Department of Education of \$18.2 million (3.1%) offset roughly half of the decline in the Department of Health and Human Services.

#### Operating Funds - Expenditures through 1st Half of Fiscal Year

| Operating Funds:                                     | FY 2012                | FY 2013                | % Change     |
|--|------------------------|------------------------|--------------|
| General Fund   | \$1,613,893,795        | \$1,594,984,383        | -1.2%        |
| Highway Fund   | \$165,654,576          | \$166,385,302          | 0.4%         |
| Other Special Revenue Funds                          | \$478,945,899          | \$475,660,306          | -0.7%        |
| Federal Funds  | \$1,299,043,861        | \$1,304,222,133        | 0.4%         |
| <b>Total Operating Funds</b>                         | <b>\$3,557,538,132</b> | <b>\$3,541,252,124</b> | <b>-0.5%</b> |
| <b>General Fund Expenditures by Major Department</b> |                        |                        |              |
| Education  | \$580,520,968          | \$598,694,794          | 3.1%         |
| Health and Human Services                            | \$580,056,374          | \$542,286,989          | -6.5%        |
| Corrections  | \$67,963,970           | \$68,337,129           | 0.5%         |
| Administrative and Financial Services                | \$85,606,701           | \$82,870,496           | -3.2%        |
| Other Departments and Agencies                       | \$299,745,781          | \$302,794,975          | 1.0%         |
| <b>Highway Fund Expenditures by Major Department</b> |                        |                        |              |
| Transportation                                       | \$134,489,287          | \$134,696,120          | 0.2%         |
| Secretary of State                                   | \$15,242,812           | \$15,952,679           | 4.7%         |
| Public Safety  | \$13,672,692           | \$14,444,479           | 5.6%         |
| Other Departments and Agencies                       | \$2,249,785            | \$1,292,024            | -42.6%       |

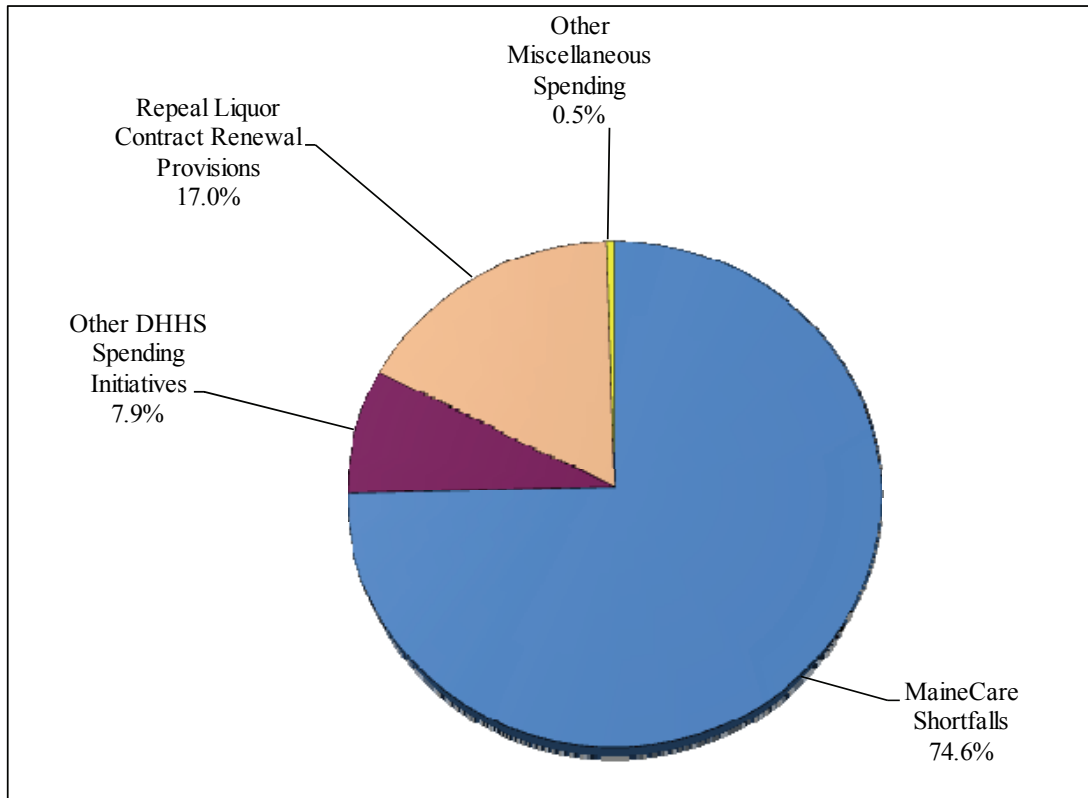
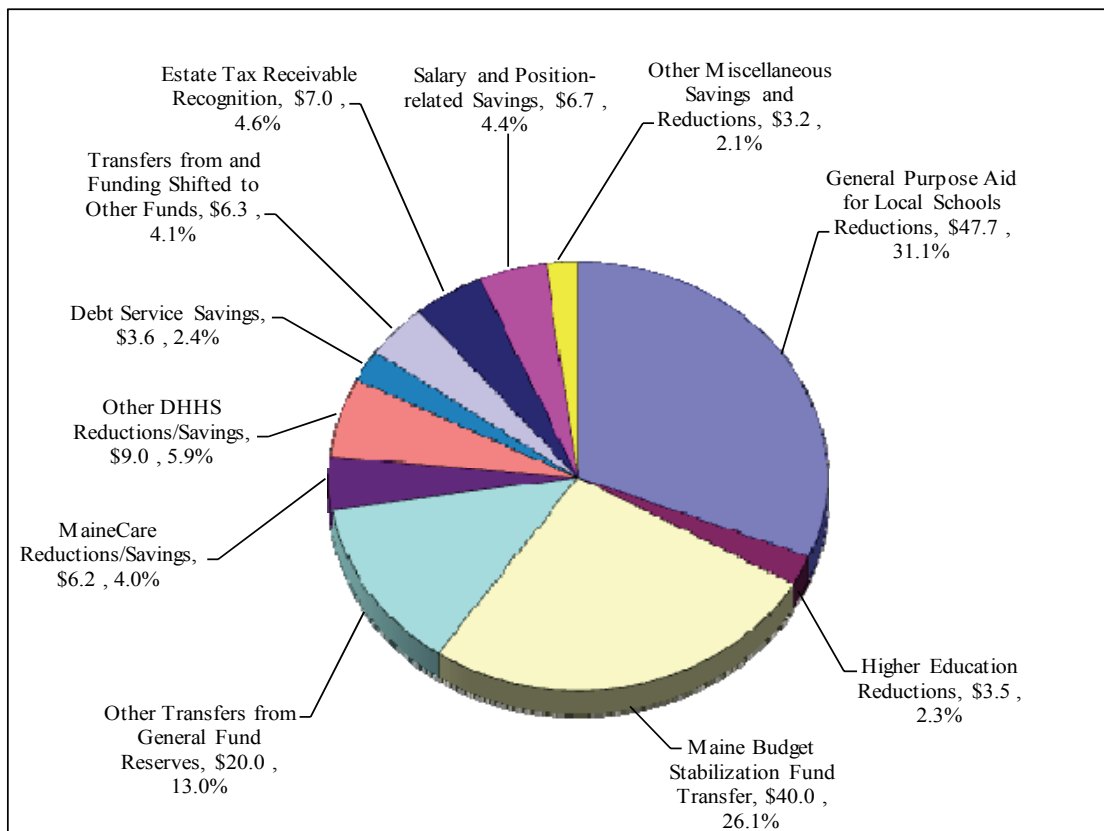
### Emergency Supplemental Budget Overview

The Governor's Emergency FY 2013 Supplemental Budget proposals are proceeding on a fast track since their introduction along with the Biennial Budget Document on Friday, January 11, 2013. The expedited treatment of these emergency supplemental budget requests has been the norm of the last few Legislatures with the joint public hearings on these budget proposals often being held before the bills are printed as public documents. Policy Committee recommendations to the Appropriations Committee are scheduled to conclude on February 1<sup>st</sup>. Provided below is a summary of those proposals. More detail is available on the Appropriations Committee materials web page at: [http://www.maine.gov/legis/ofpr/appropriations\\_committee/materials/index.htm](http://www.maine.gov/legis/ofpr/appropriations_committee/materials/index.htm).

The Governor's emergency supplemental proposals address the \$35.5 million FY 2013 revenue shortfall created by the December 2012 revenue forecast, a roughly \$97 million expenditure shortfall in the Department of Health and Human Services (primarily from MaineCare spending issues) and the typical

miscellaneous other supplemental requests from other departments and agencies. In addition to these funding needs, the Governor has recommended foregoing \$20 million of additional budgeted revenue related to the renegotiation of the contract for managing liquor sales, which he plans to replace with a new proposal to be submitted later. The pie chart (next page) summarizes these \$117.6 million in "spending" initiatives.

To offset these "spending" needs, the Governor has proposed various "savings" initiatives totaling \$153.2 million for FY 2013. These include most of the initiatives included within the recent order curtailing allotments with some adjusts to the school subsidy reductions. Part of subsidy reductions were modified to be an \$18.5 million deferral of a portion of the June 2013 subsidy payment until July 2013. Almost three quarters (72.5%) of the "savings" initiatives were reductions to schools subsidies, higher education funding and General Fund reserves.

**Emergency Supplemental Budget Overview (Continued)****Governor's Emergency FY 2013 Supplemental Budget Proposals  
Spending Initiatives - \$117.6 Million****Savings Initiatives - \$153.2 Million**



## MaineCare Update

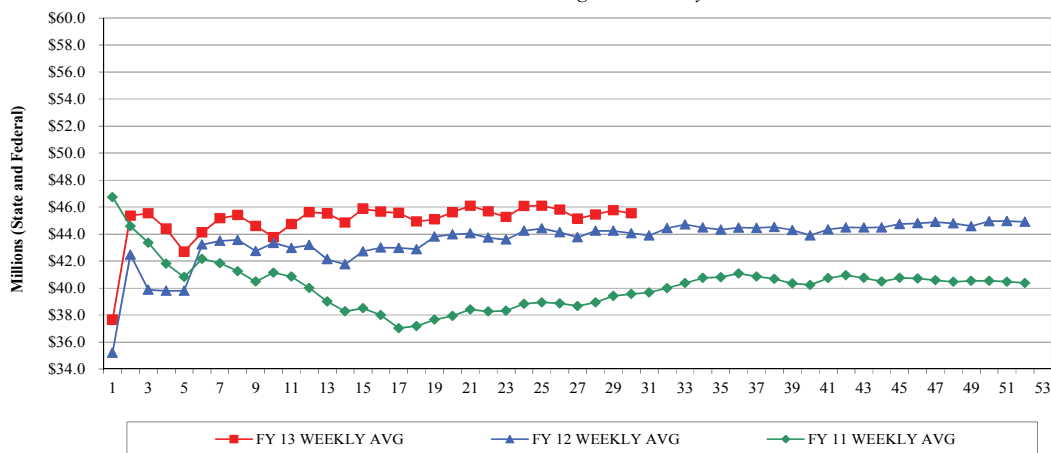
### MaineCare Cycle Spending

The average weekly MaineCare cycle for FY 2013 through Week 30 was \$45.5 million (state and federal dollars), a decrease from the weekly cycle average through Week 25 of \$46.1 million but still above the FY 2012 average of \$44.9 million. MaineCare Chart 1 below summarizes average weekly MaineCare cycle payments for FY 2013 as well as comparable payment cycle averages for FY 2011 and FY 2012. MaineCare Chart 2 summarizes the actual cycles each week for FY 2013 and for FY 2011 and FY 2012.

MaineCare Chart 1 continues to show fluctuations in the weekly cycle averages for FY 2013 reflecting the fluctuations in the underlying actual weekly cycles, however, the averages over the last nineteen weeks have consistently stayed at or above the average for FY 2012. MaineCare Chart 2 shows that the monthly billing “high point” cycle for January was \$53.6 in Week 28, followed by a cycle of \$54.7 million in Week 29. Over the first six months of FY 2013, the monthly billing “high points” have been: Week 2 - \$53.1 million; Week 6 - \$51.2 million; Week 11 - \$54.3 million; Week 15 - \$60.4 million; Week 20 - \$55.8 million and Week 24 - \$64.8million.

**MaineCare Chart 1 - Weekly Cycle Averages - FY 11, FY 12 and FY 13**

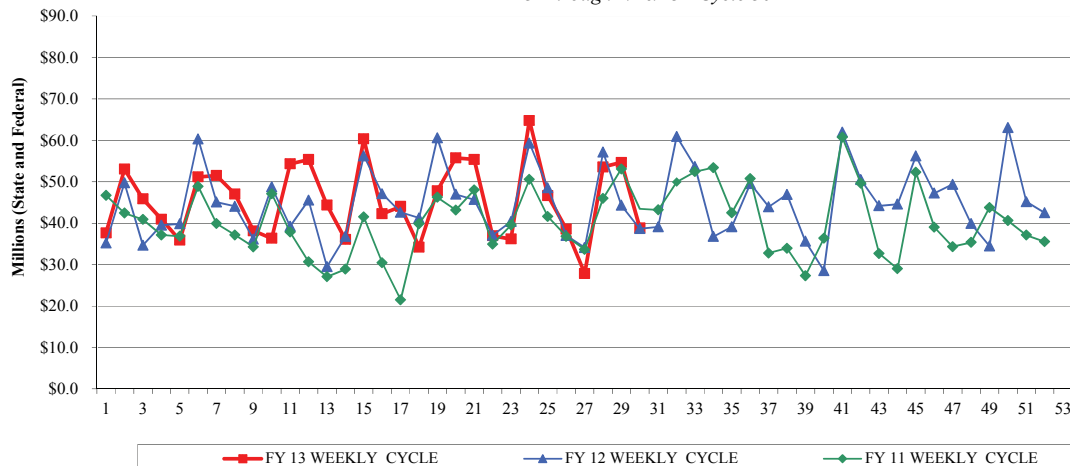
*FY 13 Through 1/26/13 - Cycle 30*



° FY 11 averages do not reflect MaineCare hospital settlements of \$227.7 million paid in the 3/18/11 (37th) and \$20.8 million paid in the 3/25/11 (38th) cycles. FY 13 averages do not reflect MaineCare hospital settlements of \$26.3 million paid in the 9/29/12 (13th) cycle.

**MaineCare Chart 2 - Weekly Cycles - FY 11, FY 12 and FY 13**

*FY 13 Through 1/26/13 - Cycle 30*



° FY 11 cycles do not include MaineCare hospital settlements of \$227.7 million paid in the 3/18/11 (37th) and \$20.8 million paid in the 3/25/11 (38th) cycles. FY 13 cycles do not reflect MaineCare hospital settlements of \$26.3 million paid in the 9/29/12 (13th) cycle.



**MaineCare Update (continued)****MaineCare Expenditures through Six Months**

MaineCare Table 1 summarizes MaineCare and Related expenditures (all state and federal dollars) through six months for the last three fiscal years. The overall growth rate through six months from FY 2012 to FY 2013 of 2.0%, included increases in hospital payments (i.e., from the continued implementation of the new hospital payment system), one-time hospital settlement payments, Medicare crossover payments, mental health services and certified seed expenditures. Significant decreases in expenditures through six months occurred in the residential care, home and community-based care waiver, pharmacy, and the case management expenditure categories. Another

significant factor affecting FY 2013 expenditures through six months were the increased credits and other offsets in the "16 Other Adjustments" expenditure category. This category reflects financial transactions that were not assigned to another object of expenditure code (e.g., third party liability collections, audit settlements, etc.). MaineCare Table 1 also summarizes the MaineCare expenditure General Fund impact through six months. While the total impact shows a 5.9% decrease from 2012 to 2013, after adjusting for a significant one-time expenditure in FY 2012 for the targeted case management federal settlement and in FY 2013 for hospital settlement payments, the resulting adjusted General fund impact shows a 1.2% decrease.

**MaineCare Table 1 - MaineCare and Related Expenditures Through 6 Months***All Funds*

| Expenditure Categories               | FY 2011         | FY 2012         | FY 2013         | Changes 2012 to 2013 |        |
|--------------------------------------|-----------------|-----------------|-----------------|----------------------|--------|
|                                      |                 |                 |                 | \$                   | %      |
| 1 Hospital Services                  | \$258,625,547   | \$236,247,129   | \$288,788,980   | \$52,541,851         | 22.2%  |
| 1A Hospital Settlements <sup>1</sup> | \$0             | \$0             | \$26,332,279    | \$26,332,279         | na     |
| 2 Residential Care                   | \$216,020,366   | \$271,250,685   | \$254,633,831   | (\$16,616,854)       | -6.1%  |
| 3 HCBC Waivers                       | \$144,522,234   | \$168,628,041   | \$162,017,458   | (\$6,610,583)        | -3.9%  |
| 4 Pharmacy and Related               | \$140,356,037   | \$158,719,237   | \$151,075,457   | (\$7,643,781)        | -4.8%  |
| 5 Medical Professionals              | \$77,478,345    | \$90,469,952    | \$85,014,886    | (\$5,455,066)        | -6.0%  |
| 6 Medicare Crossover Payments        | \$20,031,166    | \$63,491,487    | \$69,442,779    | \$5,951,291          | 9.4%   |
| 7 Mental Health Services             | \$92,585,368    | \$126,460,448   | \$134,260,100   | \$7,799,652          | 6.2%   |
| 8 Clinic Services                    | \$23,792,912    | \$25,139,630    | \$26,199,815    | \$1,060,185          | 4.2%   |
| 9 Home Health                        | \$9,151,238     | \$14,625,809    | \$15,024,217    | \$398,407            | 2.7%   |
| 10 Rehabilitation Services           | \$5,326,872     | \$9,718,205     | \$10,766,242    | \$1,048,037          | 10.8%  |
| 11 Case Management <sup>1</sup>      | \$22,128,735    | \$50,539,470    | \$21,549,766    | (\$28,989,704)       | -57.4% |
| 12 Certified Seed                    | \$4,694,637     | \$7,983,202     | \$11,736,520    | \$3,753,318          | 47.0%  |
| 13 Transportation Services           | \$25,013,889    | \$24,339,812    | \$22,648,177    | (\$1,691,635)        | -7.0%  |
| 15 Other Services                    | \$5,457,638     | \$6,389,394     | \$6,289,512     | (\$99,882)           | -1.6%  |
| 16 Other Adjustments                 | \$24,912,634    | (\$7,426,392)   | (\$14,049,147)  | (\$6,622,755)        | 89.2%  |
| All Funds Totals                     | \$1,070,097,616 | \$1,246,576,110 | \$1,271,730,871 | \$25,154,761         | 2.0%   |
| General Fund Totals                  | \$203,730,159   | \$420,577,247   | \$395,888,562   | (\$24,688,685)       | -5.9%  |
| One-Time Adjustments <sup>1</sup>    | \$0             | -\$29,736,437   | -\$9,671,846    |                      |        |
| General Fund Adjusted Totals         | \$203,730,159   | \$390,840,810   | \$386,216,716   | (\$4,624,094)        | -1.2%  |

<sup>1</sup> Includes the one-time FY 2012 targeted case management federal settlement and FY 2013 hospital settlement payments.



## MaineCare Update (continued)

### MaineCare Caseload

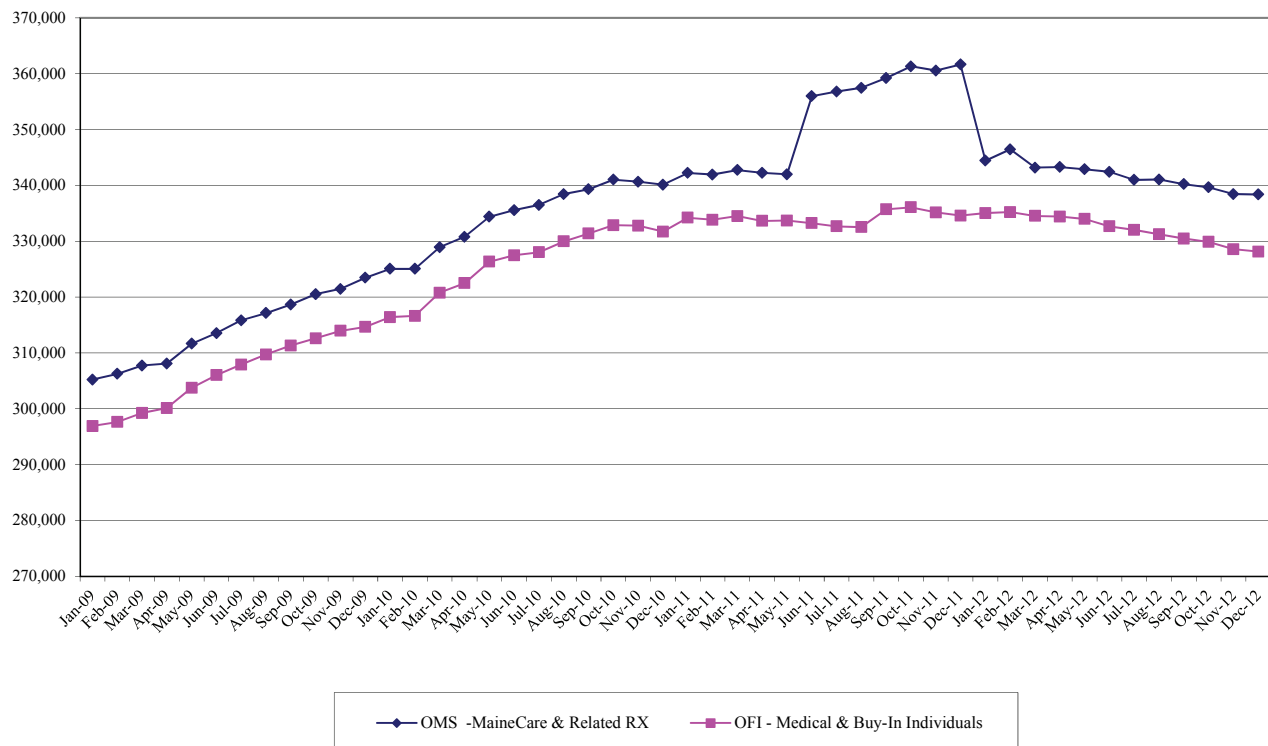
MaineCare caseload data for December released by the Department of Health and Human Services' (DHHS) Office of MaineCare Services (OMS) and by the DHHS Office of Family Independence (OFI) show aggregate caseload continuing to decrease in December. MaineCare Chart 3 below shows the OMS and OFI caseload data over time. The two sources count MaineCare caseload differently but, except for the problems with the initial switchover to the Maine Integrated Health Management System (MIHMS) caseload data source (June to December 2011), have done so consistently. MaineCare Table 2 on the next page provides caseload data detail from June 2011

through December 2012 compiled using the MIHMS system and data from June 2010 through May 2011 compiled using the WELFRE system.

In aggregate, MaineCare caseload continued to decrease during the first six months of FY 2013, driven largely by decreases in the non-categorical adult waiver caseload as a result of the freeze on new enrollment. The other MaineCare eligibility categories have remained relatively stable during this period. It is important to note the trend in MaineCare caseload to date reflects the continued freeze in new enrollment in the non-categorical adult waiver but does not reflect other changes to MaineCare eligibility made during the 125<sup>th</sup> Legislature that have not yet taken effect.

**MaineCare Chart 3 - MaineCare Caseload Historical Trend**

*Office of MaineCare Services (OMS) and Office of Family Independence (OFI) Data*



Source of OMS data - WELFRE through May 2011 and MIHMS June 2011 and thereafter; Source of OFI data - Report ID RE-PM001A

**MaineCare Update (continued)****MaineCare Table 2 - MaineCare and Related Caseload Summary**

| Month                                      | Traditional Medicaid | SCHIP Medicaid Expansion | SCHIP "Cub Care" | Medicaid Expansion Parents ≤ 150% FPL | Non-Categorical Adults ≤ 100% FPL | Medicaid Expansion Parents >150% FPL | MSP and DEL/Me Rx | Total          |
|--|----------------------|--------------------------|------------------|---------------------------------------|-----------------------------------|--------------------------------------|-------------------|----------------|
| <b>Detail for 12 Months thru May 2011</b>  |                      |                          |                  |                                       |                                   |                                      |                   |                |
| Jun-10                                     | 236,604              | 10,279                   | 5,200            | 21,108                                | 15,397                            | 6,613                                | 40,380            | 335,581        |
| Jul-10                                     | 237,337              | 10,329                   | 5,257            | 21,176                                | 15,048                            | 6,710                                | 40,649            | 336,506        |
| Aug-10                                     | 238,279              | 10,300                   | 5,297            | 20,938                                | 15,496                            | 6,692                                | 40,919            | 337,921        |
| Sep-10                                     | 238,949              | 10,449                   | 5,332            | 20,944                                | 15,855                            | 6,692                                | 41,078            | 339,299        |
| Oct-10                                     | 239,502              | 10,483                   | 5,371            | 20,931                                | 16,778                            | 6,741                                | 41,228            | 341,034        |
| Nov-10                                     | 239,390              | 10,480                   | 5,399            | 21,033                                | 16,355                            | 6,718                                | 41,292            | 340,667        |
| Dec-10                                     | 239,176              | 10,478                   | 5,491            | 21,024                                | 15,789                            | 6,746                                | 41,427            | 340,131        |
| Jan-11                                     | 239,421              | 10,411                   | 5,531            | 20,974                                | 17,446                            | 6,830                                | 41,620            | 342,233        |
| Feb-11                                     | 239,742              | 10,201                   | 5,469            | 20,748                                | 17,106                            | 6,830                                | 41,846            | 341,942        |
| Mar-11                                     | 241,095              | 10,040                   | 5,507            | 20,738                                | 16,714                            | 6,955                                | 41,702            | 342,751        |
| Apr-11                                     | 241,114              | 10,054                   | 5,485            | 20,708                                | 16,197                            | 6,957                                | 41,734            | 342,249        |
| May-11                                     | 241,298              | 9,984                    | 5,543            | 20,691                                | 15,659                            | 6,963                                | 41,836            | 341,974        |
| <b>Detail June 2011 through April 2012</b> |                      |                          |                  |                                       |                                   |                                      |                   |                |
| Jun-11                                     | 251,147              | 10,110                   | 5,835            | 21,465                                | 16,629                            | 7,715                                | 43,090            | 355,991        |
| Jul-11                                     | 251,756              | 10,307                   | 5,854            | 21,641                                | 16,257                            | 7,692                                | 43,292            | 356,799        |
| Aug-11                                     | 252,163              | 10,434                   | 5,841            | 21,809                                | 15,853                            | 7,752                                | 43,610            | 357,462        |
| Sep-11                                     | 250,207              | 10,588                   | 5,834            | 22,059                                | 18,957                            | 7,713                                | 43,871            | 359,229        |
| Oct-11                                     | 251,932              | 10,874                   | 5,825            | 22,566                                | 18,819                            | 7,862                                | 43,437            | 361,315        |
| Nov-11                                     | 252,087              | 10,741                   | 5,829            | 21,884                                | 18,496                            | 7,850                                | 43,667            | 360,554        |
| Dec-11                                     | 253,016              | 10,943                   | 5,817            | 21,977                                | 18,023                            | 7,929                                | 43,940            | 361,645        |
| Jan-12                                     | 253,350              | 10,925                   | 5,850            | 22,154                                | 17,535                            | 7,984                                | 45,771            | 363,569        |
| <b>DHHS Revisions</b>                      | <b>-11,820</b>       | <b>-540</b>              | <b>-186</b>      | <b>-1,445</b>                         | <b>-2,304</b>                     | <b>-1,015</b>                        | <b>-1,812</b>     | <b>-19,122</b> |
| <b>Revised Jan-12</b>                      | <b>241,530</b>       | <b>10,385</b>            | <b>5,664</b>     | <b>20,709</b>                         | <b>15,231</b>                     | <b>6,969</b>                         | <b>43,959</b>     | <b>344,447</b> |
| Feb-12                                     | 243,780              | 10,216                   | 5,725            | 20,736                                | 14,846                            | 6,990                                | 44,162            | 346,455        |
| Mar-12                                     | 244,994              | 10,120                   | 5,719            | 20,877                                | 14,537                            | 7,108                                | 45,144            | 348,499        |
| <b>DHHS Revisions</b>                      | <b>-3,274</b>        | <b>-208</b>              | <b>-51</b>       | <b>-406</b>                           | <b>-229</b>                       | <b>-176</b>                          | <b>-970</b>       | <b>-5,314</b>  |
| <b>Revised Mar-12</b>                      | <b>241,720</b>       | <b>9,912</b>             | <b>5,668</b>     | <b>20,471</b>                         | <b>14,308</b>                     | <b>6,932</b>                         | <b>44,174</b>     | <b>343,185</b> |
| Apr-12                                     | 241,764              | 10,106                   | 5,608            | 20,854                                | 13,888                            | 6,867                                | 44,202            | 343,289        |
| May-12                                     | 241,794              | 10,076                   | 5,642            | 20,768                                | 13,460                            | 6,874                                | 44,266            | 342,880        |
| Jun-12                                     | 241,404              | 10,219                   | 5,619            | 21,020                                | 13,029                            | 6,827                                | 44,313            | 342,431        |
| Jul-12                                     | 240,225              | 10,021                   | 5,545            | 21,225                                | 12,820                            | 6,752                                | 44,411            | 340,999        |
| Aug-12                                     | 240,857              | 9,984                    | 5,553            | 21,178                                | 12,388                            | 6,728                                | 44,373            | 341,061        |
| Sep-12                                     | 240,176              | 10,130                   | 5,529            | 21,233                                | 12,050                            | 6,676                                | 44,434            | 340,228        |
| Oct-12                                     | 239,893              | 10,153                   | 5,564            | 21,244                                | 11,532                            | 6,759                                | 44,527            | 339,672        |
| Nov-12                                     | 239,071              | 10,235                   | 5,576            | 21,122                                | 11,074                            | 6,726                                | 44,642            | 338,446        |
| Dec-12                                     | 239,052              | 10,295                   | 5,612            | 21,149                                | 10,749                            | 6,752                                | 44,775            | 338,384        |

Note: Beginning with its June 2011 MaineCare Caseload report, DHHS switched the source of MaineCare caseload data from the old WELFRE system to the new Maine Integrated Health Management System (MIHMS). The caseload data above include data from June 2011 through December 2012 compiled using the MIHMS system and data from June 2010 through May 2011 compiled using the WELFRE system. In January and March of 2012, DHHS revised its caseload count to correct for ineligible cases that MIHMS had continued to include as eligible.

**Eligibility Descriptions:**

- **Traditional Medicaid** includes adults and children in receipt of a financial benefit (TANF, IV-E); aged and disabled persons in receipt of a financial benefit (SSI, SSI Supplement), institutionalized persons (NF), and others not included below.
- **SCHIP (State Child Health Insurance Program) Medicaid Expansion Children (MS-CHIP)** (effective July 1998) are children with family incomes above 125/133% and up to and including 150% of the Federal Poverty Level (FPL).
- **SCHIP "Cub Care" Children** (eff. July 1998) are children with family incomes above 150% and up to and including 200% of FPL.
- **Medicaid Expansion Parents** are persons who function as the primary caretakers of dependent children and whose income is above 100% and up to and including 150% of FPL (effective September 2000); and beginning May 2005, up to and including 200% of FPL.
- **Non-Categorical Adults** (effective October 2002) are persons who are over 21 and under 65, not disabled, not the primary caretakers of dependent children, and whose income is not more than 100% of FPL.
- **Medicare Savings Program (MSP) and DEL/Me Rx** include persons eligible for Medicaid, but not for "full benefits" (e. g., QMB, SLMB, QI) who meet the criteria for participation in DEL and/ or Maine Rx.

**General Fund Revenue**  
**Fiscal Year Ending June 30, 2013 (FY 2013)**  
**December 2012 Revenue Variance Report**

| Revenue Category                        |                        |                        |                          | Fiscal Year-To-Date  |                      |                |               |                                | FY 2013<br>Budgeted<br>Totals |
|---|------------------------|------------------------|--------------------------|----------------------|----------------------|----------------|---------------|--------------------------------|-------------------------------|
|   | December '12<br>Budget | December '12<br>Actual | December '12<br>Variance | Budget               | Actual               | Variance       | Variance<br>% | % Change<br>from Prior<br>Year |                               |
| Sales and Use Tax                       | 76,160,787             | 74,154,275             | (2,006,512)              | 438,918,648          | 436,912,135          | (2,006,513)    | -0.5%         | 0.2%                           | 1,006,986,404                 |
| Service Provider Tax                    | 4,658,978              | 4,046,339              | (612,639)                | 21,322,951           | 20,739,776           | (583,175)      | -2.7%         | 3.4%                           | 53,586,812                    |
| Individual Income Tax                   | 126,898,721            | 133,562,448            | 6,663,727                | 677,532,467          | 684,196,195          | 6,663,728      | 1.0%          | 0.3%                           | 1,413,890,000                 |
| Corporate Income Tax                    | 36,802,526             | 32,828,494             | (3,974,032)              | 74,828,388           | 70,854,358           | (3,974,030)    | -5.3%         | -35.3%                         | 186,021,732                   |
| Cigarette and Tobacco Tax               | 10,890,058             | 9,764,868              | (1,125,190)              | 72,449,994           | 71,324,804           | (1,125,190)    | -1.6%         | -2.2%                          | 138,180,000                   |
| Insurance Companies Tax                 | 33,638                 | 15,931                 | (17,707)                 | 14,175,275           | 14,329,986           | 154,711        | 1.1%          | -1.0%                          | 80,715,000                    |
| Estate Tax                              | 3,587,800              | 1,606,758              | (1,981,042)              | 29,139,433           | 27,158,391           | (1,981,042)    | -6.8%         | 116.1%                         | 57,878,175                    |
| Other Taxes and Fees *                  | 7,506,689              | 7,350,904              | (155,785)                | 68,200,030           | 66,858,905           | (1,341,125)    | -2.0%         | 20.8%                          | 151,399,353                   |
| Fines, Forfeits and Penalties           | 1,515,257              | 1,453,756              | (61,501)                 | 11,456,423           | 11,370,802           | (85,621)       | -0.7%         | -2.4%                          | 24,452,139                    |
| Income from Investments                 | 709                    | 4,050                  | 3,341                    | 49,686               | 74,295               | 24,609         | 49.5%         | -59.7%                         | 66,082                        |
| Transfer from Lottery Commission        | 5,052,893              | 5,703,495              | 650,602                  | 26,275,002           | 26,732,539           | 457,537        | 1.7%          | 0.2%                           | 52,550,000                    |
| Transfers to Tax Relief Programs *      | (23,083,136)           | (27,333,435)           | (4,250,299)              | (88,734,430)         | (84,309,413)         | 4,425,017      | 5.0%          | 6.9%                           | (112,086,562)                 |
| Transfers for Municipal Revenue Sharing | (7,653,627)            | (6,386,273)            | 1,267,354                | (44,896,533)         | (45,419,009)         | (522,476)      | -1.2%         | 6.8%                           | (93,076,067)                  |
| Other Revenue *                         | 3,002,061              | 3,407,212              | 405,151                  | 3,385,650            | 3,879,430            | 493,780        | 14.6%         | -63.8%                         | 60,219,187                    |
| <b>Totals</b>                           | <b>245,373,354</b>     | <b>240,178,822</b>     | <b>(5,194,532)</b>       | <b>1,304,102,984</b> | <b>1,304,703,193</b> | <b>600,209</b> | <b>0.0%</b>   | <b>-0.6%</b>                   | <b>3,020,782,255</b>          |

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

**General Fund Revenue**  
**Fiscal Year Ending June 30, 2013 (FY 2013)**  
**December 2012 Revenue Variance Report**

| Revenue Category                                     | December '12<br>Budget | December '12<br>Actual | December '12<br>Variance | Fiscal Year-To-Date |                     |                    |               |                                | FY 2013<br>Budgeted<br>Totals |
|--|------------------------|------------------------|--------------------------|---------------------|---------------------|--------------------|---------------|--------------------------------|-------------------------------|
|  |                        |                        |                          | Budget              | Actual              | Variance           | Variance<br>% | % Change<br>from Prior<br>Year |                               |
| <b>Detail of Other Taxes and Fees:</b>               |                        |                        |                          |                     |                     |                    |               |                                |                               |
| - Property Tax - Unorganized Territory               | 0                      | 0                      | 0                        | 11,979,881          | 9,654,297           | (2,325,584)        | -19.4%        | -19.8%                         | 14,114,107                    |
| - Real Estate Transfer Tax                           | 738,007                | 857,469                | 119,462                  | 4,155,445           | 4,274,908           | 119,463            | 2.9%          | 11.2%                          | 9,142,526                     |
| - Liquor Taxes and Fees                              | 1,606,881              | 1,246,158              | (360,723)                | 10,629,669          | 10,741,961          | 112,292            | 1.1%          | -1.3%                          | 20,940,313                    |
| - Corporation Fees and Licenses                      | 155,892                | 157,394                | 1,502                    | 1,180,988           | 1,399,923           | 218,935            | 18.5%         | 12.0%                          | 7,847,099                     |
| - Telecommunication Excise Tax                       | 0                      | 89,636                 | 89,636                   | 0                   | (403,834)           | (403,834)          | N/A           | 84.1%                          | 11,000,000                    |
| - Finance Industry Fees                              | 1,901,009              | 2,164,400              | 263,391                  | 11,416,304          | 11,987,000          | 570,696            | 5.0%          | 3.9%                           | 23,351,990                    |
| - Milk Handling Fee                                  | 86,927                 | 101,348                | 14,421                   | 1,728,436           | 1,742,857           | 14,421             | 0.8%          | 211.0%                         | 2,249,995                     |
| - Racino Revenue                                     | 882,304                | 1,190,382              | 308,078                  | 7,407,121           | 7,440,791           | 33,670             | 0.5%          | 44.4%                          | 16,458,622                    |
| - Boat, ATV and Snowmobile Fees                      | 182,336                | 168,295                | (14,041)                 | 1,849,984           | 1,745,089           | (104,895)          | -5.7%         | -7.1%                          | 4,763,561                     |
| - Hunting and Fishing License Fees                   | 1,201,991              | 627,304                | (574,687)                | 7,513,942           | 7,313,680           | (200,262)          | -2.7%         | 1.4%                           | 16,214,189                    |
| - Other Miscellaneous Taxes and Fees                 | 751,342                | 748,518                | (2,824)                  | 10,338,260          | 10,962,232          | 623,972            | 6.0%          | 212.5%                         | 25,316,951                    |
| <b>Subtotal - Other Taxes and Fees</b>               | <b>7,506,689</b>       | <b>7,350,904</b>       | <b>(155,785)</b>         | <b>68,200,030</b>   | <b>66,858,905</b>   | <b>(1,341,125)</b> | <b>-2.0%</b>  | <b>20.8%</b>                   | <b>151,399,353</b>            |
| <b>Detail of Other Revenue:</b>                      |                        |                        |                          |                     |                     |                    |               |                                |                               |
| - Liquor Sales and Operations                        | 2,292                  | 1,350                  | (942)                    | 13,752              | 10,800              | (2,952)            | -21.5%        | -31.2%                         | 28,084,900                    |
| - Targeted Case Management (DHHS)                    | 175,449                | 88,294                 | (87,155)                 | 1,052,694           | 930,875             | (121,819)          | -11.6%        | -69.2%                         | 2,105,386                     |
| - State Cost Allocation Program                      | 1,143,315              | 1,065,594              | (77,721)                 | 7,931,180           | 7,797,986           | (133,194)          | -1.7%         | 25.6%                          | 16,115,330                    |
| - Unclaimed Property Transfer                        | 0                      | 0                      | 0                        | 0                   | 0                   | 0                  | N/A           | N/A                            | 6,000,000                     |
| - Toursim Transfer                                   | 0                      | 0                      | 0                        | (9,932,319)         | (9,932,319)         | 0                  | 0.0%          | -5.4%                          | (9,932,319)                   |
| - Transfer to Maine Milk Pool                        | (106,093)              | 0                      | 106,093                  | (1,372,489)         | (1,520,704)         | (148,215)          | -10.8%        | -6205.6%                       | (2,007,657)                   |
| - Transfer to STAR Transportation Fund               | 0                      | 0                      | 0                        | (6,137,811)         | (6,137,811)         | 0                  | 0.0%          | -92.0%                         | (6,137,811)                   |
| - Other Miscellaneous Revenue                        | 1,787,098              | 2,251,974              | 464,876                  | 11,830,643          | 12,730,603          | 899,960            | 7.6%          | -9.8%                          | 25,991,358                    |
| <b>Subtotal - Other Revenue</b>                      | <b>3,002,061</b>       | <b>3,407,212</b>       | <b>405,151</b>           | <b>3,385,650</b>    | <b>3,879,430</b>    | <b>493,780</b>     | <b>14.6%</b>  | <b>-63.8%</b>                  | <b>60,219,187</b>             |
| <b>Detail of Transfers to Tax Relief Programs:</b>   |                        |                        |                          |                     |                     |                    |               |                                |                               |
| - Me. Resident Prop. Tax Program (Circuitbreaker)    | (2,531,525)            | (2,380,875)            | 150,650                  | (36,522,174)        | (33,451,445)        | 3,070,729          | 8.4%          | 6.3%                           | (43,081,877)                  |
| - BETR - Business Equipment Tax Reimb.               | (5,765,041)            | (6,879,387)            | (1,114,346)              | (33,054,615)        | (32,784,795)        | 269,820            | 0.8%          | 10.1%                          | (47,632,583)                  |
| - BETE - Municipal Bus. Equip. Tax Reimb.            | (14,786,570)           | (18,073,173)           | (3,286,603)              | (19,157,641)        | (18,073,173)        | 1,084,468          | 5.7%          | 1.9%                           | (21,372,102)                  |
| <b>Subtotal - Tax Relief Transfers</b>               | <b>(23,083,136)</b>    | <b>(27,333,435)</b>    | <b>(4,250,299)</b>       | <b>(88,734,430)</b> | <b>(84,309,413)</b> | <b>4,425,017</b>   | <b>5.0%</b>   | <b>6.9%</b>                    | <b>(112,086,562)</b>          |
| <b>Inland Fisheries and Wildlife Revenue - Total</b> | <b>1,461,544</b>       | <b>951,324</b>         | <b>(510,220)</b>         | <b>9,858,266</b>    | <b>9,653,689</b>    | <b>(204,577)</b>   | <b>-2.1%</b>  | <b>0.2%</b>                    | <b>21,894,711</b>             |



**Highway Fund Revenue**  
**Fiscal Year Ending June 30, 2013 (FY 2013)**  
**December 2012 Revenue Variance Report**

| Revenue Category                          |                        |                        |                          | Fiscal Year-To-Date |                    |                  |               |                                | FY 2013<br>Budgeted<br>Totals |
|---|------------------------|------------------------|--------------------------|---------------------|--------------------|------------------|---------------|--------------------------------|-------------------------------|
|   | December '12<br>Budget | December '12<br>Actual | December '12<br>Variance | Budget              | Actual             | Variance         | %<br>Variance | % Change<br>from Prior<br>Year |                               |
| Fuel Taxes:                               |                        |                        |                          |                     |                    |                  |               |                                |                               |
| - Gasoline Tax                            | 15,741,371             | 15,121,919             | (619,452)                | 86,930,888          | 86,315,177         | (615,711)        | -0.7%         | -2.1%                          | 194,210,000                   |
| - Special Fuel and Road Use Taxes         | 4,616,449              | 4,778,268              | 161,819                  | 20,042,903          | 19,762,232         | (280,671)        | -1.4%         | 2.9%                           | 45,180,000                    |
| - Transcap Transfers - Fuel Taxes         | (1,505,260)            | (1,464,153)            | 41,107                   | (9,393,820)         | (9,355,697)        | 38,123           | 0.4%          | 0.7%                           | (17,590,004)                  |
| - Other Fund Gasoline Tax Distributions   | (393,644)              | (378,154)              | 15,490                   | (2,595,247)         | (2,579,915)        | 15,332           | 0.6%          | 5.4%                           | (4,856,610)                   |
| Subtotal - Fuel Taxes                     | 18,458,916             | 18,057,881             | (401,035)                | 94,984,724          | 94,141,797         | (842,927)        | -0.9%         | -1.2%                          | 216,943,386                   |
| Motor Vehicle Registration and Fees:      |                        |                        |                          |                     |                    |                  |               |                                |                               |
| - Motor Vehicle Registration Fees         | 4,990,604              | 4,708,373              | (282,231)                | 31,063,317          | 31,393,794         | 330,477          | 1.1%          | -0.6%                          | 64,805,936                    |
| - License Plate Fees                      | 265,296                | 259,182                | (6,114)                  | 1,685,084           | 1,788,144          | 103,060          | 6.1%          | -0.7%                          | 3,351,681                     |
| - Long-term Trailer Registration Fees     | 846,157                | 515,917                | (330,240)                | 3,259,636           | 2,599,150          | (660,486)        | -20.3%        | -21.3%                         | 9,384,523                     |
| - Title Fees                              | 902,871                | 864,720                | (38,151)                 | 11,620,403          | 11,882,533         | 262,130          | 2.3%          | 106.2%                         | 17,836,273                    |
| - Motor Vehicle Operator License Fees     | 675,423                | 584,032                | (91,391)                 | 4,328,867           | 4,239,032          | (89,835)         | -2.1%         | 4.1%                           | 8,761,371                     |
| - Transcap Transfers - Motor Vehicle Fees | (3,628,199)            | (5,013,359)            | (1,385,160)              | (9,250,744)         | (9,342,402)        | (91,658)         | -1.0%         | -23.7%                         | (16,764,002)                  |
| Subtotal - Motor Vehicle Reg. & Fees      | 4,052,152              | 1,918,865              | (2,133,287)              | 42,706,563          | 42,560,251         | (146,312)        | -0.3%         | 9.3%                           | 87,375,782                    |
| Motor Vehicle Inspection Fees             | 248,540                | 566,835                | 318,295                  | 1,491,240           | 1,905,575          | 414,335          | 27.8%         | 29.1%                          | 2,982,500                     |
| Other Highway Fund Taxes and Fees         | 99,459                 | 78,447                 | (21,012)                 | 641,083             | 642,454            | 1,371            | 0.2%          | -5.7%                          | 1,276,365                     |
| Fines, Forfeits and Penalties             | 127,687                | 90,827                 | (36,860)                 | 508,603             | 550,225            | 41,622           | 8.2%          | 12.9%                          | 1,039,868                     |
| Interest Earnings                         | 10,141                 | 6,686                  | (3,455)                  | 60,627              | 35,134             | (25,493)         | -42.0%        | -28.6%                         | 124,642                       |
| Other Highway Fund Revenue                | 505,234                | 472,971                | (32,263)                 | 5,813,264           | 5,478,008          | (335,256)        | -5.8%         | 3.9%                           | 9,123,222                     |
| <b>Totals</b>                             | <b>23,502,129</b>      | <b>21,192,512</b>      | <b>(2,309,617)</b>       | <b>146,206,104</b>  | <b>145,313,443</b> | <b>(892,661)</b> | <b>-0.6%</b>  | <b>2.2%</b>                    | <b>318,865,765</b>            |