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Maine State Legislature

Office of Fiscal and Program Review

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FISCAL NEWS

MONTHLY NEWSLETTER OF THE OFFICE OF FISCAL AND PROGRAM REVIEW

FEBRUARY 2013

Volume 7 Number 2

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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

A substantial increase in final 2012 estimated individual income tax payments and a delay in individual income tax refund processing resulted in a significant improvement in General Fund revenue during January, despite another below budget performance for the Sales and Use Tax. While January’s individual income tax positive variance is largely a one-time event, it has provided a sizeable cushion to absorb other negative variances going forward from Corporate Income Tax and Sales and Use Tax.

Highway Fund revenue was modestly ahead of budget in January, but remained below budget for the fiscal year through January. Fuel tax collections, particularly Gasoline Tax collections, remain the cause of the negative variance for Highway Fund revenue without too much of a prospect for a turnaround with the recent spike in gasoline prices.

High heating oil prices also continue to be a concern for Maine consumers and the negative effect on taxable sales and other consumption related taxes is obvious. Despite recently leveling off, heating oil prices continue to track very closely with last winter’s record high prices, but this winter’s temperatures are tracking colder than last year’s levels, diverting more consumer spending toward keeping warm this winter.

General Fund cash balances improved in January with the significant positive revenue variance from the Individual Income Tax collections in January. This improvement reduced, but did not completely eliminate the possibility of some external cash flow borrowing this fiscal year.

The unanimous committee report on the Emergency FY 2013 Supplemental Budget received strong support in both the House and the Senate. However, the report included some changes that the Governor found unacceptable, but not so unacceptable as to warrant a veto. The Governor indicated that he would not sign the bill but allow it to become law without his signature.

The primary objectionable changes in the compromise supplemental budget were a \$2.1 million reduction in the amount provided to address the estimated MaineCare shortfall and the \$2.0 million hospital MaineCare cycle delay. Additional authority was given to the Department of Health and Human Services to use other available balances within the department to attempt to fully fund the MaineCare weekly cycle payments that are still tracking above last year’s levels. With 4 months remaining in the fiscal year, the keys to achieving this full funding goal will be the department’s ability to effectively implement the enacted savings initiatives and what happens to utilization over the next 4 months relative to the assumptions in the department’s estimate of the shortfall.

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

	Budget	Actual	Var.	% Var.	Prior Year	% Growth
January	\$259.3	\$302.7	\$43.4	16.7%	\$242.0	25.1%
FYTD	\$1,563.4	\$1,607.4	\$44.0	2.8%	\$1,554.7	3.4%

General Fund revenue was \$43.4 million (16.7%) over budget in January and \$44.0 million (2.8%) for the fiscal year through January. January revenue was 25.1% higher than last January's and increased the growth rate for the first seven months of FY 2013 to 3.4% compared with the same period last fiscal year.

The positive variance through January was tied to an unusual spike in final estimated payments for individual income tax year 2012 that were due on or before January 15th. These final 2012 tax year estimated payments were 67.5% higher than last year. Much of this spike is tied to taxpayer behavior that shifted tax liability into 2012 in reaction to pending federal tax changes. This significant one-time variance likely reflects a pull of future revenue into this fiscal year.

In addition to the effect on estimated payments, refund processing was delayed as the start of the federal tax filing season was delayed until January 30th this year due to the lateness of federal tax changes. The delay in refund processing created a temporary positive variance in January of \$19.4 million. Preliminary data for February indicate that refund activity has accelerated but it will still leave roughly half of January's positive balance from refund processing in place through February.

Sales and Use Tax performance in December and January (representing November and December taxable sales) indicate that this year's holiday sales season was disappointing with that 2-month period declining 3.2% from 2011. 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. Preliminary data for February show that this category will be close to budget for the month. At this point, there is no data that would indicate that this is a new trend and it is still likely that the 4% growth assumption for the remainder of this fiscal year is too optimistic.

Corporate Income Tax collections were modestly over budget (\$0.3 million) for the month of January, but remained \$3.7 million under budget for the fiscal year through January and were 33.3% below last year's numbers. Preliminary February data indicate that this category will be substantially under budget for the month. Final payments are well below projections, but refunds were below estimates and offset some of this final payment variance. These issues may be just timing issues that are also tied to recent federal tax changes that may be offset in future months.

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

	Budget	Actual	Var.	% Var.	Prior Year	% Growth
January	\$25.9	\$26.1	\$0.2	0.6%	\$26.8	-2.6%
FYTD	\$172.1	\$171.4	(\$0.7)	-0.4%	\$168.9	1.4%

Highway Fund revenue was \$0.2 million (0.6%) over budget in January, but remained \$0.7 million (0.4%) under budget for FY 2013 through January. Highway Fund revenue showed positive growth for the first seven months of FY 2013 with a grow rate of 1.4%. Absent the distortion caused by the one-time, significant receipt of title fee revenue in October, Highway Fund revenue growth driven by declining revenue from fuel taxes would be negative.

Through January, the broader Fuel Taxes category was \$1.3 million or 1.1% below budget this fiscal year. This category has declined 2.1% compared to the same seven-month period last fiscal year. Within this category, the Gasoline Tax was \$0.9 million under budget and declined 2.2%. The recent significant increases of gasoline prices and warnings that these prices are not likely to abate until after Labor Day do not bode well for any improvement in the revenue performance of this tax.



Cash Update

The average total cash pool balance for January was \$444.3 million: \$65.1 million higher than December; \$9.5 million less than last January and \$85.2 million less than the \$529.5 million average January balance for the last years.

The General Fund cash position improved with January's positive variance in the Individual Income Tax resulting from the significant increase in January estimated payments and the delay of the start of the federal income tax filing period. With this one-time infusion of cash receipts, January's average General Fund internal cash flow borrowing dropped \$46.1 million from December's average, but still remained \$50.3 million higher than last January. The Emergency Supplemental Budget, as amended, further reduces the amounts appropriated for external cash flow borrowing. However, the Treasurer's debt service budget still retains some funding for external cash flow borrowing costs in FY 2013, indicating some concern that some external borrowing may still be required this fiscal year.

Summary of Treasurer's Cash Pool

January Average Daily Balances

Millions of \$'s

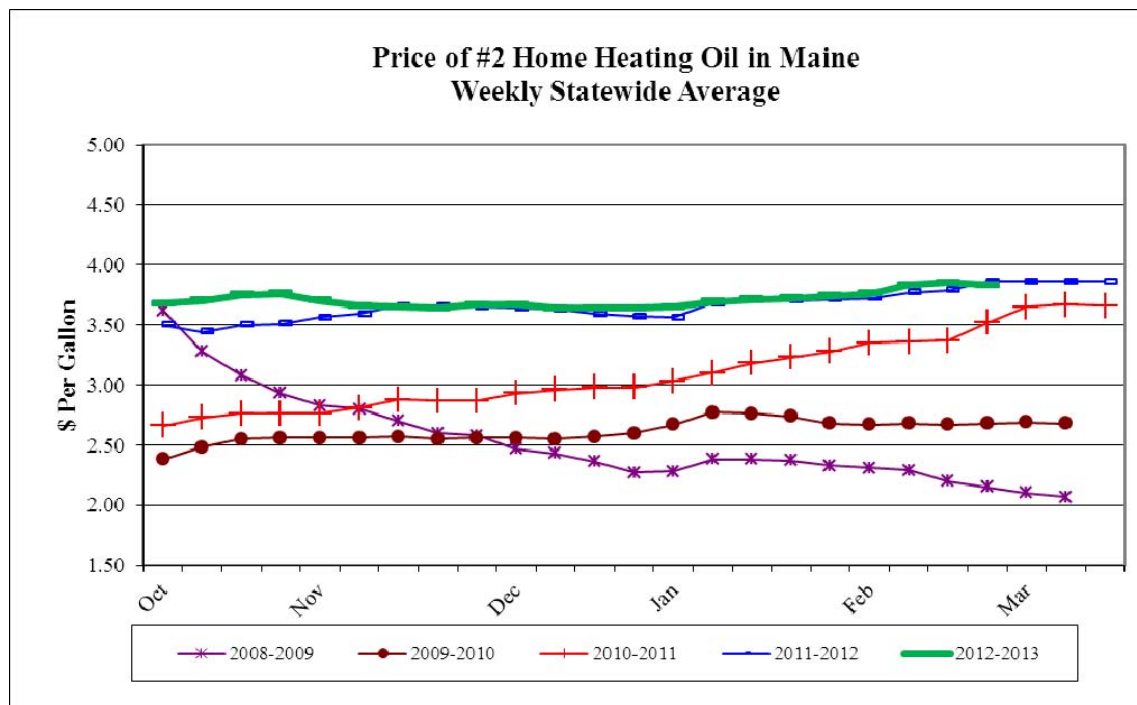
	2012	2013
General Fund (GF) Total	\$24.6	\$58.9
General Fund (GF) Detail:		
Budget Stabilization Fund	\$71.5	\$44.6
Reserve for Operating Capital	\$17.1	\$17.1
Tax Anticipation Notes	\$0.0	\$0.0
Internal Borrowing	\$193.5	\$243.9
Other General Fund Cash	(\$257.6)	(\$246.7)
Other Spec. Rev. - Interest to GF	(\$5.7)	(\$16.8)
Other State Funds - Interest to GF	\$25.8	\$18.1
Highway Fund	\$29.8	\$40.0
Other Spec. Rev. - Retaining Interest	\$25.5	\$37.9
Other State Funds	\$237.8	\$186.1
Independent Agency Funds	\$116.1	\$120.1
Total Cash Pool	\$453.8	\$444.3

Heating Oil Price Update

The average price of #2 home heating oil in Maine is at \$3.83 per gallon as the month of February ends, approximately 2.4%, or \$0.09 per gallon higher than one month ago. To date the 2012-2013 winter heating season has seen the average price of #2 home heating oil at approximately \$0.07 per gallon or 2.0% higher than the same time period one year ago. Although the average price of home heating oil in Maine is, at the present time, slightly lower than last year's levels, it is still at the highest average price ever recorded in Maine for the first five months of a winter heating season.

February 2013 temperatures in Maine were

approximately 12.0% colder than February 2012, but 1.2% warmer than normal. For the first 5 months of the 2012-2013 winter heating season temperatures are running approximately 9.1% colder than the same time last year but 4.1% 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. This year's return to more normal temperatures has caused the average household expenditures for heating oil to increase significantly.

**Heating Oil Price Update (continued)****Emergency Supplemental Budget Update**

The compromise version of the Emergency FY 2013 Supplement Budget Bill (LD 250) was voted unanimously out of the Appropriations Committee on February 13th and enacted by the Legislature on the 21st with very strong supermajority votes in each body. The next day, the Governor issued a press release stating he would not sign the bill but would allow it to become law without his signature. Among the reasons given for his position was his concern over rejected funding for the Department of Health and Human Services (DHHS) particularly the Appropriations Committee's decisions "to delay Medicaid payment to providers, cut \$600,000 to foster care assistance, and ignored structural changes to General Assistance."

The Office of Fiscal and Program Review updated its overview of the supplemental budget to reflect what was enacted by the Legislature. It is available at: http://www.maine.gov/legis/ofpr/session_information/126th/EFY13Summary-AFA.pdf. Included in that updated overview is a one-page summary of the changes made from the Governor's original proposals.

As part of its unanimous report, the Appropriations Committee restored several reductions proposed by the Governor. A major restoration included retaining the \$2.9 million balance available for a fiscal year

2014 non-cumulative cost-of-living adjustment for retired state employees and teachers. The committee also removed the cap on the amount of reimbursement to municipalities for General Assistance. They also restored or partially restored several proposed reductions in the Department of Health and Human Services (DHHS) including: funding for the low-cost drugs for the elderly and disabled program; reductions to critical access hospitals and outpatient hospital rates; various DHHS contracted services funding; and the proposal eliminating reimbursement for services to certain MaineCare members provided by licensed clinical social workers.

To offset the cost of the funding restorations, the Appropriations Committee transferred additional balances from various sources, increased debt service savings estimates and several other smaller new savings initiatives. They also reduced funding for foster care assistance. The MaineCare funding reductions included a delay in the final current fiscal year payment to hospitals estimated to be \$2.0 million and a \$2.1 million general reduction to the appropriation for the estimated MaineCare shortfall. DHHS was given additional authority to move available funding between programs within the department to achieve full funding for MaineCare program in FY 2013.



MaineCare Update

MaineCare Cycle Spending

The average weekly MaineCare cycle for FY 2013 through Week 34 was \$45.8 million (state and federal dollars), an increase from the average through Week 30 of \$45.5 million and 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.

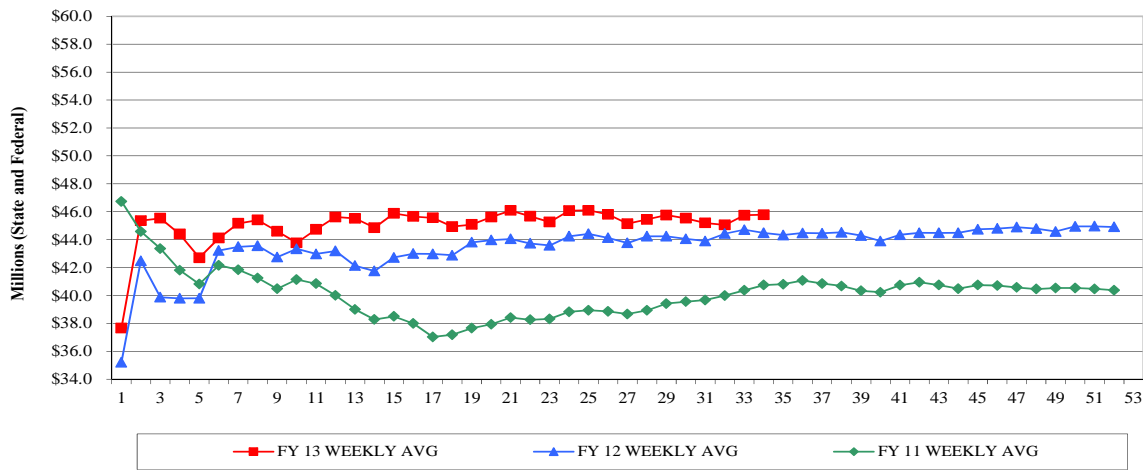
MaineCare Chart 1 continues to show fluctuations in

the weekly cycle averages for FY 2013 reflecting the fluctuations in the underlying actual weekly cycles, however, the averages have been staying consistently at or above the average for FY 2012. MaineCare Chart 2 shows that the monthly billing “high point” cycle for February was \$67.8 million in Week 33.

Over the first seven 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; Week 24 - \$64.8million and Week 28 - \$53.6 million (followed by a cycle of \$54.7 million in Week 29).

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

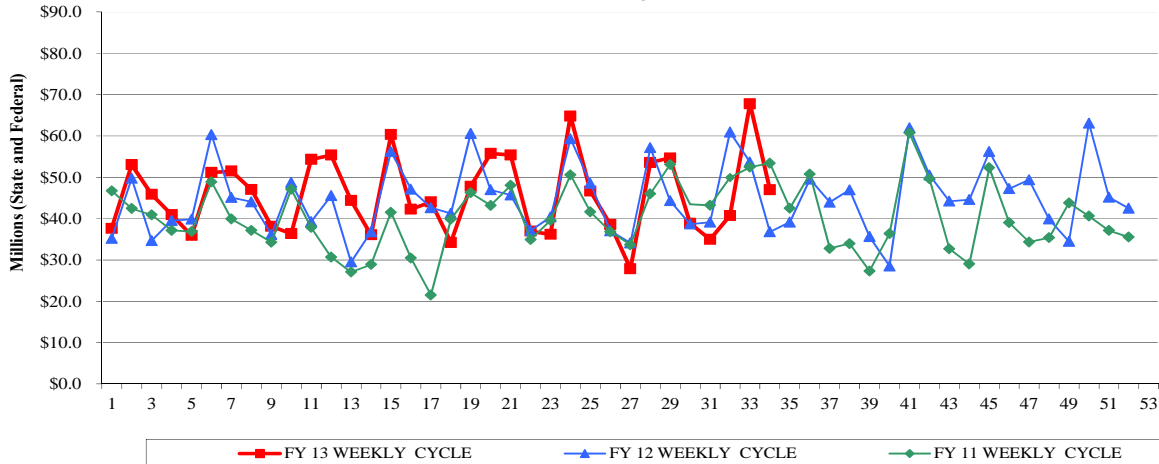
FY 13 Through 2/23/13 - Week 34



° 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 2/23/13 - Week 34



° 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 Seven Months**

MaineCare Table 1 summarizes MaineCare and Related expenditures (all state and federal dollars) through seven months for the last three fiscal years. The overall growth rate through seven months from FY 2012 to FY 2013 of 4.9%, 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, clinic services and certified seed expenditures. Decreases in expenditures through seven months occurred in the residential care, home and community-based care waiver, pharmacy and related, medical professionals, and the case management expenditure categories.

Another significant factor affecting FY 2013 expenditures through seven months were the 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 seven months. While the total impact shows a 3.5% decrease from FY 2012 to FY 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 0.8% increase.

MaineCare Table 1 - MaineCare and Related Expenditures Through 7 Months*All Funds*

Expenditure Categories	FY 2011	FY 2012	FY 2013	Changes 2012 to 2013	
				\$	%
1 Hospital Services	\$296,516,316	\$271,189,512	\$334,912,467	\$63,722,955	23.5%
1A Hospital Settlements ¹	\$0	\$0	\$26,332,279	\$26,332,279	na
2 Residential Care	\$257,399,174	\$306,541,009	\$304,418,644	(\$2,122,365)	-0.7%
3 HCBC Waivers	\$169,089,583	\$191,026,397	\$189,030,488	(\$1,995,910)	-1.0%
4 Pharmacy and Related	\$156,676,813	\$184,160,862	\$178,567,316	(\$5,593,546)	-3.0%
5 Medical Professionals	\$90,616,966	\$102,346,717	\$98,571,890	(\$3,774,827)	-3.7%
6 Medicare Crossover Payments	\$26,606,782	\$71,779,510	\$77,933,050	\$6,153,540	8.6%
7 Mental Health Services	\$106,733,224	\$142,229,015	\$157,947,381	\$15,718,366	11.1%
8 Clinic Services	\$26,459,877	\$27,376,395	\$31,334,054	\$3,957,659	14.5%
9 Home Health	\$11,648,134	\$16,498,700	\$17,329,773	\$831,073	5.0%
10 Rehabilitation Services	\$6,051,952	\$10,691,644	\$13,058,664	\$2,367,020	22.1%
11 Case Management ¹	\$24,560,603	\$53,206,010	\$24,812,436	(\$28,393,575)	-53.4%
12 Certified Seed	\$5,282,260	\$9,448,637	\$13,244,060	\$3,795,423	40.2%
13 Transportation Services	\$28,747,195	\$27,665,115	\$26,019,550	(\$1,645,565)	-5.9%
15 Other Services	\$7,062,778	\$11,085,481	\$7,277,432	(\$3,808,049)	-34.4%
16 Other Adjustments	\$30,234,222	(\$9,711,767)	(\$16,058,813)	(\$6,347,045)	65.4%
All Funds Totals	\$1,243,685,878	\$1,415,533,237	\$1,484,730,670	\$69,197,433	4.9%
General Fund Totals	\$244,566,067	\$474,098,876	\$457,701,867	(\$16,397,009)	-3.5%
One-Time Adjustments ¹	\$0	(\$29,736,437)	(\$9,671,846)		
General Fund Adjusted Totals	\$244,566,067	\$444,362,439	\$448,030,021	\$3,667,582	0.8%

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



MaineCare Update (Continued)

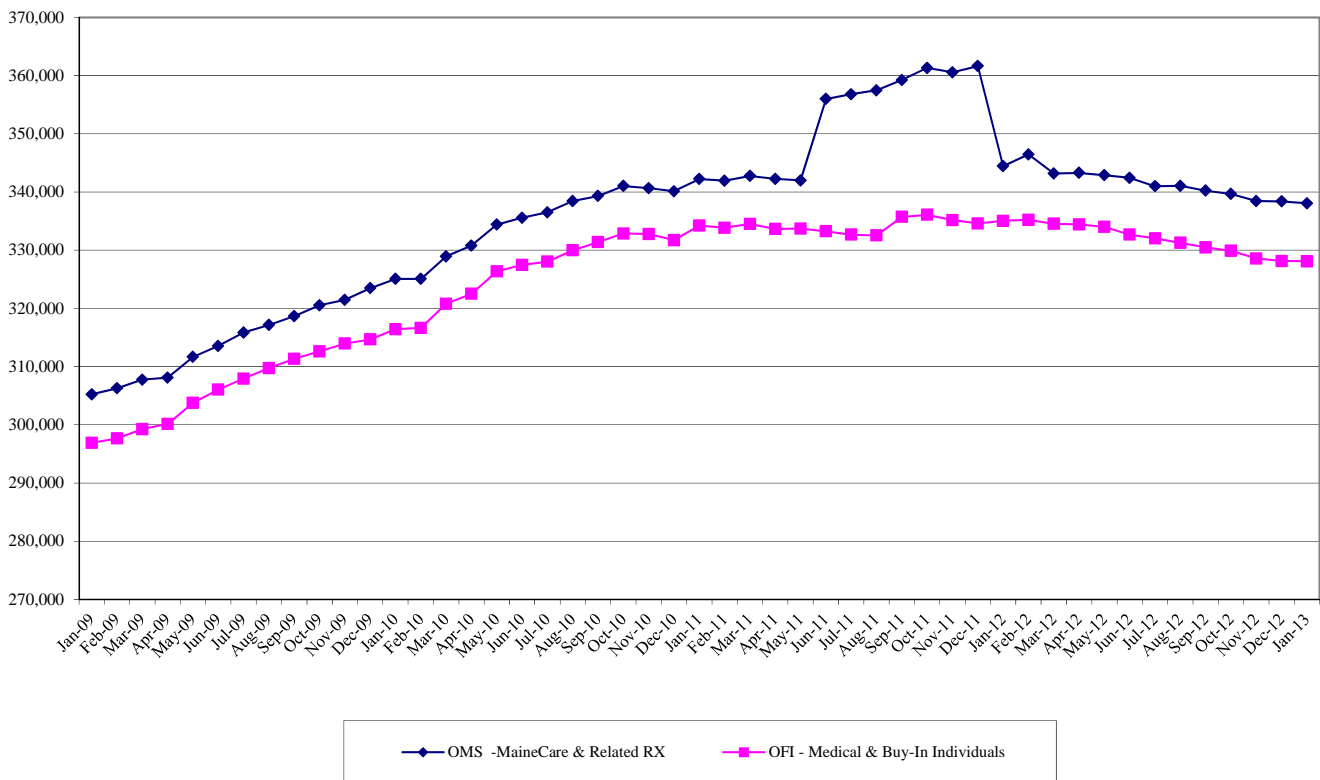
MaineCare Caseload

MaineCare caseload data for January 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 January. 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 provides caseload data detail from June 2011 through January

2013 compiled using the MIHMS system and data from June 2010 through May 2011 compiled using the WELFRE system.

In aggregate, MaineCare caseload has continued to decrease 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 125th 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
Detail for 12 Months thru May 2011								
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
Detail June 2011 through April 2012								
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
<i>DHHS Revisions</i>	<i>-11,820</i>	<i>-540</i>	<i>-186</i>	<i>-1,445</i>	<i>-2,304</i>	<i>-1,015</i>	<i>-1,812</i>	<i>-19,122</i>
Revised Jan-12	241,530	10,385	5,664	20,709	15,231	6,969	43,959	344,447
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
<i>DHHS Revisions</i>	<i>-3,274</i>	<i>-208</i>	<i>-51</i>	<i>-406</i>	<i>-229</i>	<i>-176</i>	<i>-970</i>	<i>-5,314</i>
Revised Mar-12	241,720	9,912	5,668	20,471	14,308	6,932	44,174	343,185
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
Jan-13	238,974	10,299	5,608	21,177	10,378	6,711	44,893	338,040

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 January 2013 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) January 2013 Revenue Variance Report

Revenue Category				Fiscal Year-To-Date					FY 2013 Budgeted Totals
	January '13 Budget	January '13 Actual	January '13 Variance	Budget	Actual	Variance	Variance %	% Change from Prior Year	
Sales and Use Tax	97,711,530	94,026,716	(3,684,814)	536,630,178	530,938,851	(5,691,327)	-1.1%	0.3%	1,006,986,404
Service Provider Tax	4,856,149	4,392,551	(463,598)	26,179,100	25,132,327	(1,046,773)	-4.0%	2.0%	53,586,812
Individual Income Tax	141,836,533	190,219,572	48,383,039	819,369,000	874,415,767	55,046,767	6.7%	7.4%	1,413,890,000
Corporate Income Tax	5,212,910	5,530,038	317,128	80,041,298	76,384,396	(3,656,902)	-4.6%	-33.3%	186,021,732
Cigarette and Tobacco Tax	10,345,163	11,295,505	950,342	82,795,157	82,620,310	(174,848)	-0.2%	-2.3%	138,180,000
Insurance Companies Tax	52,733	79,734	27,001	14,228,008	14,409,720	181,712	1.3%	-1.1%	80,715,000
Estate Tax	3,587,800	3,287,531	(300,269)	32,727,233	30,445,922	(2,281,311)	-7.0%	95.4%	57,878,175
Other Taxes and Fees *	10,185,809	10,838,282	652,473	78,385,839	77,697,187	(688,652)	-0.9%	20.9%	151,399,353
Fines, Forfeits and Penalties	1,858,342	1,935,258	76,916	13,314,765	13,306,060	(8,705)	-0.1%	-1.6%	24,452,139
Income from Investments	4,217	2,976	(1,241)	53,903	77,271	23,368	43.4%	-60.4%	66,082
Transfer from Lottery Commission	4,042,304	3,888,325	(153,979)	30,317,306	30,620,864	303,558	1.0%	0.2%	52,550,000
Transfers to Tax Relief Programs *	(14,721,702)	(17,588,893)	(2,867,191)	(103,456,132)	(101,898,306)	1,557,826	1.5%	3.2%	(112,086,562)
Transfers for Municipal Revenue Sharing	(8,402,857)	(8,228,275)	174,582	(53,299,390)	(53,647,284)	(347,894)	-0.7%	7.0%	(93,076,067)
Other Revenue *	2,753,150	2,996,393	243,243	6,138,800	6,875,823	737,023	12.0%	-40.3%	60,219,187
Totals	259,322,081	302,675,713	43,353,632	1,563,425,065	1,607,378,906	43,953,841	2.8%	3.4%	3,020,782,255

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

General Fund Revenue Fiscal Year Ending June 30, 2013 (FY 2013) January 2013 Revenue Variance Report

Revenue Category				Fiscal Year-To-Date					FY 2013 Budgeted Totals
	January '13 Budget	January '13 Actual	January '13 Variance	Budget	Actual	Variance	Variance %	% Change from Prior Year	
Detail of Other Taxes and Fees:									
- 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	739,063	1,157,963	418,900	4,894,508	5,432,871	538,363	11.0%	18.3%	9,142,526
- Liquor Taxes and Fees	1,704,360	1,229,409	(474,951)	12,334,029	11,971,370	(362,659)	-2.9%	-3.1%	20,940,313
- Corporation Fees and Licenses	271,669	295,073	23,404	1,452,657	1,694,996	242,339	16.7%	10.4%	7,847,099
- Telecommunication Excise Tax	0	0	0	0	(403,834)	(403,834)	N/A	84.1%	11,000,000
- Finance Industry Fees	2,405,099	2,453,670	48,571	13,821,403	14,440,670	619,267	4.5%	1.8%	23,351,990
- Milk Handling Fee	86,927	92,820	5,893	1,815,363	1,835,677	20,314	1.1%	182.0%	2,249,995
- Racino Revenue	1,508,558	966,397	(542,161)	8,915,679	8,407,188	(508,491)	-5.7%	46.6%	16,458,622
- Boat, ATV and Snowmobile Fees	336,539	410,876	74,337	2,186,523	2,155,965	(30,558)	-1.4%	3.0%	4,763,561
- Hunting and Fishing License Fees	2,356,143	2,899,024	542,881	9,870,085	10,212,704	342,619	3.5%	10.8%	16,214,189
- Other Miscellaneous Taxes and Fees	777,451	1,333,050	555,599	11,115,711	12,295,282	1,179,571	10.6%	181.2%	25,316,951
Subtotal - Other Taxes and Fees	10,185,809	10,838,282	652,473	78,385,839	77,697,187	(688,652)	-0.9%	20.9%	151,399,353
Detail of Other Revenue:									
- Liquor Sales and Operations	2,292	1,800	(492)	16,044	12,600	(3,444)	-21.5%	-29.2%	28,084,900
- Targeted Case Management (DHHS)	175,448	81,817	(93,631)	1,228,142	1,012,692	(215,450)	-17.5%	-69.7%	2,105,386
- State Cost Allocation Program	1,343,950	1,312,935	(31,015)	9,275,130	9,110,920	(164,210)	-1.8%	23.5%	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	(105,287)	0	105,287	(1,477,776)	(1,520,704)	(42,928)	-2.9%	-1165.4%	(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	1,336,747	1,599,841	263,094	13,167,390	14,330,444	1,163,054	8.8%	6.0%	25,991,358
Subtotal - Other Revenue	2,753,150	2,996,393	243,243	6,138,800	6,875,823	737,023	12.0%	-40.3%	60,219,187
Detail of Transfers to Tax Relief Programs:									
- Me. Resident Prop. Tax Program (Circuitbreaker)	(1,759,655)	(2,590,830)	(831,175)	(38,281,829)	(36,042,275)	2,239,554	5.9%	3.6%	(43,081,877)
- BETR - Business Equipment Tax Reimb.	(11,413,678)	(12,346,749)	(933,071)	(44,468,293)	(45,131,545)	(663,252)	-1.5%	8.0%	(47,632,583)
- BETE - Municipal Bus. Equip. Tax Reimb.	(1,548,369)	(2,651,314)	(1,102,945)	(20,706,010)	(20,724,487)	(18,477)	-0.1%	-10.3%	(21,372,102)
Subtotal - Tax Relief Transfers	(14,721,702)	(17,588,893)	(2,867,191)	(103,456,132)	(101,898,306)	1,557,826	1.5%	3.2%	(112,086,562)
Inland Fisheries and Wildlife Revenue - Total	2,788,506	3,443,981	655,475	12,646,772	13,097,670	450,898	3.6%	9.4%	21,894,711

Highway Fund Revenue Fiscal Year Ending June 30, 2013 (FY 2013) January 2013 Revenue Variance Report

Revenue Category				Fiscal Year-To-Date					FY 2013 Budgeted Totals
	January '13 Budget	January '13 Actual	January '13 Variance	Budget	Actual	Variance	% Variance	% Change from Prior Year	
Fuel Taxes:									
- Gasoline Tax	15,837,308	15,562,039	(275,269)	102,768,196	101,877,217	(890,979)	-0.9%	-2.2%	194,210,000
- Special Fuel and Road Use Taxes	3,518,551	3,310,504	(208,047)	23,561,454	23,072,736	(488,718)	-2.1%	-1.6%	45,180,000
- Transcap Transfers - Fuel Taxes	(1,422,432)	(1,394,349)	28,083	(10,816,252)	(10,750,047)	66,205	0.6%	1.4%	(17,590,004)
- Other Fund Gasoline Tax Distributions	(396,043)	(391,481)	4,562	(2,991,290)	(2,971,395)	19,895	0.7%	4.9%	(4,856,610)
Subtotal - Fuel Taxes	17,537,384	17,086,714	(450,670)	112,522,108	111,228,511	(1,293,597)	-1.1%	-2.1%	216,943,386
Motor Vehicle Registration and Fees:									
- Motor Vehicle Registration Fees	4,573,564	4,600,299	26,735	35,636,881	35,994,093	357,212	1.0%	-0.6%	64,805,936
- License Plate Fees	67,418	57,199	(10,219)	1,752,502	1,845,343	92,841	5.3%	0.3%	3,351,681
- Long-term Trailer Registration Fees	1,212,493	1,417,667	205,174	4,472,129	4,016,817	(455,312)	-10.2%	-11.3%	9,384,523
- Title Fees	906,585	1,121,012	214,427	12,526,988	13,003,545	476,557	3.8%	94.7%	17,836,273
- Motor Vehicle Operator License Fees	678,032	715,851	37,819	5,006,899	4,954,883	(52,017)	-1.0%	5.2%	8,761,371
- Transcap Transfers - Motor Vehicle Fees	0	0	0	(9,250,744)	(9,342,402)	(91,658)	-1.0%	-23.7%	(16,764,002)
Subtotal - Motor Vehicle Reg. & Fees	7,438,092	7,912,028	473,936	50,144,655	50,472,278	327,623	0.7%	8.7%	87,375,782
Motor Vehicle Inspection Fees	248,540	365,771	117,231	1,739,780	2,271,346	531,566	30.6%	24.9%	2,982,500
Other Highway Fund Taxes and Fees	75,023	65,334	(9,689)	716,106	707,788	(8,318)	-1.2%	-6.0%	1,276,365
Fines, Forfeits and Penalties	83,082	78,668	(4,414)	591,685	628,892	37,207	6.3%	9.4%	1,039,868
Interest Earnings	10,354	8,374	(1,980)	70,981	43,509	(27,472)	-38.7%	-23.9%	124,642
Other Highway Fund Revenue	522,578	551,692	29,114	6,335,842	6,029,700	(306,142)	-4.8%	4.5%	9,123,222
Totals	25,915,053	26,068,580	153,527	172,121,157	171,382,024	(739,133)	-0.4%	1.4%	318,865,765