



APPENDIX F

Maine Revenue Services Recommendations and Other Background Materials

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HANDLING FEE INCOME

Month	FY14		FY15	
	Basic Price	Revenue	Basic Price	Revenue
June	\$22.18	\$88,071	\$23.28	\$92,164
July	\$22.16	\$103,316	\$22.41	\$92,164
August	\$22.13	\$97,046	\$21.84	\$92,164
Sept.	\$22.40	\$86,028	\$21.75	\$92,164
Oct.	\$22.45	\$96,381	\$21.77	\$92,164
Nov.	\$23.45	\$90,460	\$21.71	\$92,164
Dec.	\$23.62	\$91,134	\$21.39	\$92,164
Jan.	\$24.73	\$92,164	\$21.00	\$92,164
Feb.	\$25.27	\$92,164	\$21.00	\$92,164
March	\$25.72	\$92,164	\$21.00	\$92,164
April	\$25.37	\$92,164	\$21.00	\$92,164
May	\$24.38	\$92,164	\$21.00	\$92,164
		\$1,113,256		\$1,105,968

\$2,219,223

TIER PROGRAM PAYMENTS

	Federal Blend/CWT	Federal MILC/CWT	Average Premium	Average Support/CWT	Total Pounds	Support Payment
FY14						
Jun-13	\$20.20	\$0.24	\$0.58	\$0.01	51,910,695	\$3,257
Jul-13	\$20.18	\$0.06	\$0.62	\$0.03	51,090,292	\$16,340
Aug-13	\$20.28	\$0.00	\$0.62	\$0.04	51,330,054	\$19,457
Sep-13	\$20.58	\$0.00	\$0.59	\$0.03	48,252,441	\$15,294
Oct-13	\$20.88	\$0.00	\$0.62	\$0.01	49,201,561	\$3,659
Nov-13	\$21.48	\$0.00	\$0.65	\$0.00	48,289,429	\$0
Dec-13	\$21.93	\$0.00	\$0.65	\$0.00	51,576,971	\$0
Jan-14	\$22.96	\$0.00	\$0.62	\$0.00	49,730,533	\$0
Feb-14	\$23.59	\$0.00	\$0.62	\$0.00	46,935,723	\$0
Mar-14	\$23.30	\$0.00	\$0.62	\$0.00	52,051,351	\$0
Apr-14	\$22.69	\$0.00	\$0.62	\$0.00	51,464,482	\$0
May-14	\$21.73	\$0.00	\$0.62	\$0.00	53,921,259	\$0
						FY14 Exp \$58,007
						.5% of net slot inc from Oxford \$340,567
						Net GF Exp (\$282,560)
						Net GF Need \$0

	Federal Blend/CWT	Federal MILC/CWT	Average Premium	Average Support/CWT	Total Pounds	Support Payment
FY15						
Jun-14	\$20.98	\$0.00	\$0.62	\$0.00	51,910,695	\$700
Jul-14	\$20.41	\$0.00	\$0.62	\$0.04	51,090,292	\$20,650
Aug-14	\$20.13	\$0.00	\$0.62	\$0.14	51,330,054	\$70,652
Sep-14	\$20.14	\$0.00	\$0.62	\$0.12	48,252,441	\$57,743
Oct-14	\$20.17	\$0.00	\$0.62	\$0.10	48,991,875	\$47,328
Nov-14	\$19.94	\$0.00	\$0.62	\$0.18	48,289,429	\$86,374
Dec-14	\$19.68	\$0.00	\$0.62	\$0.25	51,576,971	\$129,645
Jan-15	\$19.50	\$0.00	\$0.62	\$0.34	51,473,452	\$177,158
Feb-15	\$19.50	\$0.00	\$0.62	\$0.32	46,935,723	\$151,001
Mar-15	\$19.50	\$0.00	\$0.62	\$0.31	52,051,351	\$159,658
Apr-15	\$19.50	\$0.00	\$0.62	\$0.29	51,464,482	\$148,812
May-15	\$19.50	\$0.00	\$0.62	\$0.28	53,921,259	\$148,985
						FY15 Exp \$1,198,705
						.5% of net slot inc from Oxford \$634,928
						Net GF Exp \$563,777

Net GF Exp for FY 14 and 15 **\$563,777**

HANDLING FEE INCOME

Month	FY16	FY16	FY17	FY17
	Basic Price	Revenue	Basic Price	Revenue
June	\$21.00	\$92,164	\$21.00	\$92,164
July	\$21.00	\$92,164	\$21.00	\$92,164
August	\$21.00	\$92,164	\$21.00	\$92,164
Sept.	\$21.00	\$92,164	\$21.00	\$92,164
Oct.	\$21.00	\$92,164	\$21.00	\$92,164
Nov.	\$21.00	\$92,164	\$21.00	\$92,164
Dec.	\$21.00	\$92,164	\$21.00	\$92,164
Jan.	\$21.00	\$92,164	\$21.00	\$92,164
Feb.	\$21.00	\$92,164	\$21.00	\$92,164
March	\$21.00	\$92,164	\$21.00	\$92,164
April	\$21.00	\$92,164	\$21.00	\$92,164
May	\$21.00	\$92,164	\$21.00	\$92,164

\$1,105,968

\$1,105,968

\$2,211,936

TIER PROGRAM PAYMENTS

FY16	Month	Federal	Federal	Average	Average	Total	Support
		Blend/CWT	MILC/CWT	Premium	Support/CW	Pounds	Payment
	Jun-15	\$19.50	\$0.00	\$0.62	\$0.00	51,910,695	\$438,925
	Jul-15	\$19.50	\$0.00	\$0.62	\$0.00	51,090,292	\$357,269
	Aug-15	\$19.50	\$0.00	\$0.62	\$0.00	51,330,054	\$291,443
	Sep-15	\$19.50	\$0.00	\$0.62	\$0.00	48,252,441	\$247,022
	Oct-15	\$19.50	\$0.00	\$0.62	\$0.03	48,991,875	\$231,959
	Nov-15	\$19.50	\$0.00	\$0.62	\$0.02	48,289,429	\$203,299
	Dec-15	\$19.50	\$0.00	\$0.62	\$0.17	51,576,971	\$192,332
	Jan-16	\$19.50	\$0.00	\$0.62	\$0.30	51,473,452	\$177,158
	Feb-16	\$19.50	\$0.00	\$0.62	\$0.29	46,935,723	\$151,001
	Mar-16	\$19.50	\$0.00	\$0.62	\$0.26	52,051,351	\$159,658
	Apr-16	\$19.50	\$0.00	\$0.62	\$0.25	51,464,482	\$148,812
	May-16	\$19.50	\$0.00	\$0.62	\$0.23	53,921,259	\$148,985
						FY16 Exp	\$2,747,862
						.5% of net slot inc from Oxford	\$355,891
						Net GF Exp	\$2,391,971

FY17	Month	Federal	Federal	Average	Average	Total	Support
		Blend/CWT	MILC/CWT	Premium	Support/CW	Pounds	Payment
	Jun-16	\$19.50	\$0.00	\$0.62	\$0.72	51,910,695	\$438,925
	Jul-16	\$19.50	\$0.00	\$0.62	\$0.59	51,090,292	\$357,269
	Aug-16	\$19.50	\$0.00	\$0.62	\$0.48	51,330,054	\$291,443
	Sep-16	\$19.50	\$0.00	\$0.62	\$0.43	48,252,441	\$247,022
	Oct-16	\$19.50	\$0.00	\$0.62	\$0.39	48,991,875	\$231,959
	Nov-16	\$19.50	\$0.00	\$0.62	\$0.35	48,289,429	\$203,299
	Dec-16	\$19.50	\$0.00	\$0.62	\$0.32	51,576,971	\$192,332
	Jan-17	\$19.50	\$0.00	\$0.62	\$0.30	51,473,452	\$177,158
	Feb-17	\$19.50	\$0.00	\$0.62	\$0.29	46,935,723	\$151,001
	Mar-17	\$19.50	\$0.00	\$0.62	\$0.26	52,051,351	\$159,658
	Apr-17	\$19.50	\$0.00	\$0.62	\$0.25	51,464,482	\$148,812
	May-17	\$19.50	\$0.00	\$0.62	\$0.23	53,921,259	\$148,985
						FY17 Exp	\$2,747,862
						.5% of net slot inc from Oxford Ca	\$359,450
						Net GF Exp	\$2,388,412

Net GF Exp for FY 16 and 17

\$4,780,383

Prepared by Tim Drake 1-27-14

NOTE: Basic Price is the Class I Price and is higher than the Uniform Federal Blend Price

Tier target prices: \$21.00, \$20.36, \$18.01, \$17.83

Ben Laine's forecast ends in Dec. 2015.

Actual receipts for handling fee to date.

Transfers of Municipal Revenue Sharing

Current Law through December 2013 Revenue Forecast

	FY12 Act.	FY13 Act.	FY14	FY15	FY16	FY17
2702 INDIVIDUAL INCOME TAX TRANSFER	(\$71,784,688)	(\$76,326,579)	(\$68,832,213)	(\$72,271,596)	(\$78,325,457)	(\$78,566,025)
2703 CORPORATE INCOME TAX TRANSFER	(\$11,491,191)	(\$8,885,488)	(\$8,673,802)	(\$8,802,631)	(\$9,379,036)	(\$9,374,261)
2704 SALES TAX TRANS/REV SHARING TRANSFER	(\$48,450,028)	(\$49,023,369)	(\$54,150,030)	(\$59,205,431)	(\$62,217,604)	(\$58,449,749)
2738 SERVICE PROVIDER TAX TRANSFER	(\$2,501,694)	(\$2,506,059)	(\$2,446,135)	(\$2,507,086)	(\$2,802,083)	(\$2,612,612)
LGF Total 5% of Prior Months Sales and Income Tax Collections	(\$134,227,602)	(\$136,741,495)	(\$134,102,180)	(\$142,786,744)	(\$152,724,180)	(\$149,002,647)
2727 FIXED TRANSFER FROM LOCAL GOVERNMENT FUND	\$40,350,638	\$44,267,342	\$73,306,246	\$125,949,391	\$0	\$0
2744 FIXED TRANSFER TO DISPRO TAX BURDEN FUND	(\$3,000,000)	(\$3,500,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
Net General Fund Transfers for Revenue Sharing	(\$96,876,964)	(\$95,974,153)	(\$64,795,934)	(\$20,837,353)	(\$156,724,180)	(\$153,002,647)
Disproportionate Tax Burden Fund (Revenue Sharing II) % Share	17.0%	18.0%	19.0%	20.0%	20.0%	20.0%
Disproportionate Tax Burden Fund (Revenue Sharing II) \$ Share	\$18,959,084	\$20,145,348	\$15,551,227	\$7,367,471	\$34,544,836	\$33,800,529
Local Government Fund (LGF) - Revenue Sharing I Share	\$77,917,880	\$75,828,806	\$49,244,707	\$13,469,882	\$122,179,344	\$119,202,118

With March 2014 Revenue Revisions

	FY12 Act.	FY13 Act.	FY14	FY15	FY16	FY17
2702 INDIVIDUAL INCOME TAX TRANSFER	(\$71,784,688)	(\$76,326,579)	(\$68,995,988)	(\$72,107,821)	(\$78,325,457)	(\$78,566,025)
2703 CORPORATE INCOME TAX TRANSFER	(\$11,491,191)	(\$8,885,488)	(\$8,693,768)	(\$8,782,665)	(\$9,379,036)	(\$9,374,261)
2704 SALES TAX TRANS/REV SHARING TRANSFER	(\$48,450,028)	(\$49,023,369)	(\$54,075,030)	(\$59,280,431)	(\$62,217,604)	(\$58,449,749)
2738 SERVICE PROVIDER TAX TRANSFER	(\$2,501,694)	(\$2,506,059)	(\$2,446,135)	(\$2,507,086)	(\$2,802,083)	(\$2,612,612)
LGF Total 5% of Prior Months Sales and Income Tax Collections	(\$134,227,602)	(\$136,741,495)	(\$134,210,921)	(\$142,678,003)	(\$152,724,180)	(\$149,002,647)
2727 FIXED TRANSFER FROM LOCAL GOVERNMENT FUND	\$40,350,638	\$44,267,342	\$73,306,246	\$125,949,391	\$0	\$0
2744 FIXED TRANSFER TO DISPRO TAX BURDEN FUND	(\$3,000,000)	(\$3,500,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
Net General Fund Transfers for Revenue Sharing	(\$96,876,964)	(\$95,974,153)	(\$64,904,675)	(\$20,728,612)	(\$156,724,180)	(\$153,002,647)
Disproportionate Tax Burden Fund (Revenue Sharing II) % Share	17.0%	18.0%	19.0%	20.0%	20.0%	20.0%
Disproportionate Tax Burden Fund (Revenue Sharing II) \$ Share	\$18,959,084	\$20,145,348	\$15,571,888	\$7,345,722	\$34,544,836	\$33,800,529
Local Government Fund (LGF) - Revenue Sharing I Share	\$77,917,880	\$75,828,806	\$49,332,787	\$13,382,890	\$122,179,344	\$119,202,118

Incremental Changes by Components - General Fund Revenue						
2702 INDIVIDUAL INCOME TAX TRANSFER			(\$163,775)	\$163,775	\$0	\$0
2703 CORPORATE INCOME TAX TRANSFER			(\$19,966)	\$19,966	\$0	\$0
2704 SALES TAX TRANS/REV SHARING TRANSFER			\$75,000	(\$75,000)	\$0	\$0
2738 SERVICE PROVIDER TAX TRANSFER			\$0	\$0	\$0	\$0
			(\$108,741)	\$108,741	\$0	\$0

Revenue Sharing Transfer Calculations - March 2014 Revenue Forecast

Calculation of Lag Effect

Annual Totals for Revenue Sharing Taxes	FY 2012 Act.	FY 2013 Act.	FY 2014	FY 2015	FY 2016	FY 2017
Sales and Use Tax	981,257,805	986,747,637	1,108,677,783	1,189,592,333	1,124,149,905	1,173,045,251
Service Provider Tax	48,255,501	50,139,878	49,317,427	50,303,776	51,309,851	52,336,048
Individual Income Tax	1,434,217,189	1,521,862,756	1,380,685,000	1,447,229,000	1,519,437,000	1,576,303,000
Corporate Income Tax	232,117,995	171,987,073	169,706,958	177,651,225	186,375,104	187,713,515
Total Revenue Sharing Base Changes	2,695,848,491	2,730,737,344	2,708,387,168	2,864,776,334	2,881,271,860	2,989,397,814

June Tax Collections as a percent of Total Fiscal Year Tax Collections

Sales and Use Tax	18.88%	17.93%	8.28%	8.28%
Service Provider Tax	17.76%	17.74%	8.17%	8.17%
Individual Income Tax	12.68%	12.45%	8.76%	8.76%
Corporate Income Tax	18.27%	18.57%	17.06%	17.06%

June Revenue Sharing General Fund transfer amounts transferred in July of next fiscal year ¹

	FY 2012 Act.	FY 2013 Act.	FY 2014	FY 2015	FY 2016	FY 2017
Sales and Use Tax (2704)	(8,794,044)	(9,108,057)	(10,466,916)	(10,666,102)	(4,655,993)	(4,858,507)
Service Provider Tax (2738)	(417,348)	(418,283)	(438,019)	(446,122)	(209,532)	(213,722)
Individual Income Tax (2702)	(8,951,702)	(8,718,246)	(8,756,508)	(9,010,137)	(6,656,530)	(6,905,655)
Corporate Income Tax (2703)	(2,044,588)	(1,758,454)	(1,550,034)	(1,649,930)	(1,589,649)	(1,601,064)
Total	(20,207,682)	(20,003,040)	(21,211,477)	(21,772,291)	(13,111,704)	(13,578,948)

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

Sales and Use Tax (2704)	612,862	314,013	1,358,859	199,186	(6,010,109)	202,514
Service Provider Tax (2738)	(88,919)	935	19,736	8,103	(236,590)	4,190
Individual Income Tax (2702)	(73,829)	(233,456)	38,262	253,629	(2,353,607)	249,125
Corporate Income Tax (2703)	114,709	(286,134)	(208,420)	99,896	(60,281)	11,415
Total	564,823	(204,642)	1,208,437	560,814	(8,660,587)	467,244

General Fund Transfers @ 5% of Base with Lag Effect

Sales and Use Tax (2704)	(48,450,028)	(49,023,369)	(54,075,030)	(59,280,431)	(62,217,604)	(58,449,749)
Service Provider Tax (2738)	(2,501,694)	(2,506,059)	(2,446,135)	(2,507,086)	(2,802,083)	(2,612,612)
Individual Income Tax (2702)	(71,784,688)	(76,326,594)	(68,995,988)	(72,107,821)	(78,325,457)	(78,566,025)
Corporate Income Tax (2703)	(11,491,191)	(8,885,488)	(8,693,768)	(8,782,665)	(9,379,036)	(9,374,261)
Subtotal - Before Fixed Transfer	(134,227,602)	(136,741,510)	(134,210,921)	(142,678,003)	(152,724,180)	(149,002,647)

Notes:

¹ Reflects the monthly distribution for the revenue sharing taxes for FY 2014 based on the revisions in this March 2014 revenue forecast.

Maine Revenue Services

Motor Fuel Tax Revenue FY'13 Actual and FY'14 - '17 Current Budget

Fiscal Year		FY'13	FY'14	FY'15	FY'16	FY'17		
Net to the Highway Fund		\$173,237,214	\$170,254,740	\$169,470,114	\$169,127,404	\$168,784,694		
0329 TransCap Trust Fund - 7.5%	7.500%	\$14,061,805	\$13,804,439	\$13,740,820	\$13,713,033	\$13,685,245	7.500%	
Net before transfer to TransCap Fund		\$187,299,019	\$184,059,179	\$183,210,934	\$182,840,437	\$182,469,939		
0330 Transfer \$100,000 to STAR Fund		\$0	\$0	\$0	\$0	\$0		
Gross to the Highway Fund		\$187,299,019	\$184,059,179	\$183,210,933	\$182,840,437	\$182,469,939	97.499%	
DIF&W and Snowmobile Fund	0.9045%	\$1,739,350	\$1,707,513	\$1,699,646	\$1,696,209	\$1,692,772	0.9045%	
0334 General Fund - DIF&W - 14.93%		\$259,685	\$254,932	\$253,757	\$253,244	\$252,731		14.930%
0335 Snowmobile Trail Fund - 85.07%		\$1,479,665	\$1,452,581	\$1,445,885	\$1,442,965	\$1,440,041		85.070%
All-terrain Vehicles	0.1525%	\$293,257	\$287,888	\$286,564	\$285,983	\$285,404	0.1525%	
0338 ATV Enforcement Fund- 50%		\$146,628	\$143,944	\$143,282	\$142,992	\$142,702		50.000%
0336 ATV Recreational Fund - 50%		\$146,628	\$143,944	\$143,282	\$142,992	\$142,702		50.000%
Motorboats	1.4437%	\$2,776,229	\$2,725,420	\$2,712,857	\$2,707,371	\$2,701,885	1.4437%	
0339 Dept. of Marine Resources - 24.6%		\$682,952	\$670,455	\$667,365	\$666,013	\$664,666		24.600%
0337 Boating Facilities Fund - 75.4%		\$2,093,277	\$2,054,968	\$2,045,493	\$2,041,358	\$2,037,221		75.400%
Total Net Revenue		\$192,107,854	\$188,780,000	\$187,910,000	\$187,530,000	\$187,150,000	100.000%	
0322 Gasoline Tax Refunds		(\$305,811)	(\$960,000)	(\$960,000)	(\$960,000)	(\$960,000)		
0333 Gasoline Shrinkage Allowance		(\$559,258)	(\$815,000)	(\$815,000)	(\$815,000)	(\$815,000)		
0321 Gross Gasoline Tax Revenue		\$192,972,924	\$190,555,000	\$189,685,000	\$189,305,000	\$188,925,000		
Special Fuel Tax								
Net to the Highway Fund		\$41,302,615	\$39,756,500	\$39,414,250	\$39,210,750	\$39,007,250	92.50%	
0308 TransCap Trust Fund - 7.5%	7.500%	\$3,352,292	\$3,223,500	\$3,195,750	\$3,179,250	\$3,162,750	7.50%	
Total Net Revenue		\$44,654,907	\$42,980,000	\$42,610,000	\$42,390,000	\$42,170,000	100.00%	
0312 IFTA Refunds		(\$2,514,620)	(\$3,022,265)	(\$3,022,265)	(\$3,022,265)	(\$3,022,265)		
0325 Off-Highway Refunds		(\$4,480,006)	(\$4,500,000)	(\$4,500,000)	(\$4,500,000)	(\$4,500,000)		
0326 Interest Payments		\$31	\$0	\$0	\$0	\$0		
0311 Gross Special Fuel Tax Revenue		\$51,649,502	\$50,502,265	\$50,132,265	\$49,912,265	\$49,692,265		
Total Net Motor Fuel Tax Revenue to the Highway Fund		\$214,539,829	\$210,011,240	\$208,884,364	\$208,338,154	\$207,791,944		
Transcap Transfers		\$17,414,097	\$17,027,939	\$16,936,570	\$16,892,283	\$16,847,995		
Total Other Fund Gasoline Tax Distributions		\$4,808,835	\$4,720,821	\$4,699,066	\$4,689,563	\$4,680,061		
Total Net Motor Fuel Tax Revenue to All Funds		\$236,762,761	\$231,760,000	\$230,520,000	\$229,920,000	\$229,320,000		
Growth Rate			-2.1%	-0.5%	-0.3%	-0.3%		

Maine Revenue Services
 Motor Fuel Tax Revenue FY'13 Actual and FY'14 - '17 Forecast
 February 2014

		FY'13	FY'14	FY'15	FY'16	FY'17		
Net to the Highway Fund		\$173,237,214	\$172,058,477	\$171,273,850	\$170,931,141	\$170,588,431		
0329 TransCap Trust Fund - 7.5%	7.500%	\$14,061,805	\$13,950,687	\$13,887,069	\$13,859,282	\$13,831,494	7.500%	
Net before transfer to TransCap Fund		\$187,299,019	\$186,009,164	\$185,160,919	\$184,790,423	\$184,419,925		
0330 Transfer \$100,000 to STAR Fund		\$0	\$0	\$0	\$0	\$0		
Gross to the Highway Fund		\$187,299,019	\$186,009,164	\$185,160,919	\$184,790,423	\$184,419,925	97.499%	
DIF&W and Snowmobile Fund	0.9045%	\$1,739,350	\$1,725,605	\$1,717,736	\$1,714,299	\$1,710,862	0.9045%	
0334 General Fund - DIF&W - 14.93%		\$259,685	\$257,633	\$256,458	\$255,945	\$255,432		14.930%
0335 Snowmobile Trail Fund - 85.07%		\$1,479,665	\$1,467,972	\$1,461,278	\$1,458,354	\$1,455,430		85.070%
All-terrain Vehicles	0.1525%	\$293,257	\$290,940	\$289,614	\$289,033	\$288,454	0.1525%	
0338 ATV Enforcement Fund- 50%		\$146,628	\$145,470	\$144,807	\$144,517	\$144,227		50.000%
0336 ATV Recreational Fund - 50%		\$146,628	\$145,470	\$144,807	\$144,517	\$144,227		50.000%
Motorboats	1.4437%	\$2,776,229	\$2,754,291	\$2,741,731	\$2,736,245	\$2,730,759	1.4437%	
0339 Dept. of Marine Resources - 24.6%		\$682,952	\$677,556	\$674,466	\$673,116	\$671,767		24.600%
0337 Boating Facilities Fund - 75.4%		\$2,093,277	\$2,076,735	\$2,067,265	\$2,063,129	\$2,058,992		75.400%
Total Net Revenue		\$192,107,854	\$190,780,000	\$189,910,000	\$189,530,000	\$189,150,000	100.000%	
0322 Gasoline Tax Refunds		(\$305,811)	(\$960,000)	(\$960,000)	(\$960,000)	(\$960,000)		
0333 Gasoline Shrinkage Allowance		(\$559,258)	(\$815,000)	(\$815,000)	(\$815,000)	(\$815,000)		
0321 Gross Gasoline Tax Revenue		\$192,972,924	\$192,555,000	\$191,685,000	\$191,305,000	\$190,925,000		
Special Fuel Tax								
Net to the Highway Fund		\$41,302,615	\$39,756,500	\$39,414,250	\$39,210,750	\$39,007,250	92.50%	
0308 TransCap Trust Fund - 7.5%	7.500%	\$3,352,292	\$3,223,500	\$3,195,750	\$3,179,250	\$3,162,750	7.50%	
Total Net Revenue		\$44,654,907	\$42,980,000	\$42,610,000	\$42,390,000	\$42,170,000	100.00%	
0312 IFTA Refunds		(\$2,514,620)	(\$3,022,265)	(\$3,022,265)	(\$3,022,265)	(\$3,022,265)		
0325 Off-Highway Refunds		(\$4,480,006)	(\$4,500,000)	(\$4,500,000)	(\$4,500,000)	(\$4,500,000)		
0326 Interest Payments		\$31	\$0	\$0	\$0	\$0		
0311 Gross Special Fuel Tax Revenue		\$51,649,502	\$50,502,265	\$50,132,265	\$49,912,265	\$49,692,265		
Total Net Motor Fuel Tax Revenue to the Highway Fund		\$214,539,829	\$211,814,977	\$210,688,100	\$210,141,891	\$209,595,681	90.6085%	
Transcap Transfers		\$17,414,097	\$17,174,187	\$17,082,819	\$17,038,532	\$16,994,244	7.3466%	
Total Other Fund Gasoline Tax Distributions		\$4,808,835	\$4,770,836	\$4,749,081	\$4,739,577	\$4,730,075	2.0448%	
Total Net Motor Fuel Tax Revenue to All Funds		\$236,762,761	\$233,760,000	\$232,520,000	\$231,920,000	\$231,320,000	100.0000%	
Growth Rate			-1.3%	-0.5%	-0.3%	-0.3%		

Maine Revenue Services
 Motor Fuel Tax Revenue
 Variance - Current Budget vs. February 2014 Forecast

		FY'13	FY'14	FY'15	FY'16	FY'17		
Net to the Highway Fund		\$0	\$1,803,737	\$1,803,736	\$1,803,737	\$1,803,737		
0329 TransCap Trust Fund - 7.5%	7.500%	\$0	\$146,248	\$146,249	\$146,249	\$146,249	7.500%	
Net before transfer to TransCap Fund		\$0	\$1,949,985	\$1,949,985	\$1,949,986	\$1,949,986		
0330 Transfer \$100,000 to STAR Fund		\$0	\$0	\$0	\$0	\$0		
Gross to the Highway Fund		\$0	\$1,949,985	\$1,949,986	\$1,949,986	\$1,949,986	97.499%	
DIF&W and Snowmobile Fund	0.9045%	\$0	\$18,092	\$18,090	\$18,090	\$18,090	0.9045%	
0334 General Fund - DIF&W - 14.93%		\$0	\$2,701	\$2,701	\$2,701	\$2,701		14.931%
0335 Snowmobile Trail Fund - 85.07%		\$0	\$15,391	\$15,393	\$15,389	\$15,389		85.091%
All-terrain Vehicles	0.1525%	\$0	\$3,052	\$3,050	\$3,050	\$3,050	0.1525%	
0338 ATV Enforcement Fund- 50%		\$0	\$1,526	\$1,525	\$1,525	\$1,525		50.000%
0336 ATV Recreational Fund - 50%		\$0	\$1,526	\$1,525	\$1,525	\$1,525		50.000%
Motorboats	1.4437%	\$0	\$28,871	\$28,874	\$28,874	\$28,874	1.4437%	
0339 Dept. of Marine Resources - 24.6%		\$0	\$7,101	\$7,101	\$7,103	\$7,101		24.593%
0337 Boating Facilities Fund - 75.4%		\$0	\$21,767	\$21,772	\$21,771	\$21,771		75.403%
Total Net Revenue		\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	100.000%	
0322 Gasoline Tax Refunds		\$0	\$0	\$0	\$0	\$0		
0333 Gasoline Shrinkage Allowance		\$0	\$0	\$0	\$0	\$0		
0321 Gross Gasoline Tax Revenue		\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000		
Special Fuel Tax								
Net to the Highway Fund		\$0	\$0	\$0	\$0	\$0		
0308 TransCap Trust Fund - 7.5%	7.500%	\$0	\$0	\$0	\$0	\$0		
Total Net Revenue		\$0	\$0	\$0	\$0	\$0		
0312 IFTA Refunds		\$0	\$0	\$0	\$0	\$0		
0325 Off-Highway Refunds		\$0	\$0	\$0	\$0	\$0		
0326 Interest Payments		\$0	\$0	\$0	\$0	\$0		
0311 Gross Special Fuel Tax Revenue		\$0	\$0	\$0	\$0	\$0		
Total Net Motor Fuel Tax Revenue to the Highway Fund		\$0	\$1,803,737	\$1,803,736	\$1,803,737	\$1,803,737		
Transcap Transfers		\$0	\$146,248	\$146,249	\$146,249	\$146,249		
Total Other Fund Gasoline Tax Distributions		\$0	\$50,015	\$50,015	\$50,014	\$50,014		
Total Net Motor Fuel Tax Revenue to All Funds		\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000		