

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2025 FORECAST

Source	FY21 Actual	% Chg.	FY22 Actual	% Chg.	FY23 Actual	% Chg.	FY24 Actual	% Chg.	FY25 Actual	% Chg.	FY25 Budget	FY25 Variance	% Var.
Sales and Use Tax ¹	1,804,226,077	16.0%	2,078,875,746	15.2%	2,173,045,809	4.5%	2,262,233,689	4.1%	2,313,905,686	2.3%	2,309,933,428	3,972,258	0.2%
Service Provider Tax	51,350,442	-11.5%	51,328,641	0.0%	51,464,619	0.3%	49,629,447	-3.6%	44,955,028	-9.4%	45,979,967	(1,024,938)	-2.2%
Individual Income Tax	2,069,715,593	12.7%	2,580,679,731	24.7%	2,473,478,947	-4.2%	2,388,991,095	-3.4%	2,723,971,330	14.0%	2,695,770,722	28,200,608	1.0%
Corporate Income Tax	284,316,774	31.5%	415,817,438	46.3%	451,211,056	8.5%	459,752,873	1.9%	410,118,265	-10.8%	368,000,001	42,118,263	11.4%
Cigarette and Tobacco Tax ²	147,228,383	7.2%	148,517,422	0.9%	149,909,124	0.9%	144,147,994	-3.8%	146,991,431	2.0%	149,702,976	(2,711,545)	-1.8%
Insurance Companies Tax	84,462,691	2.8%	101,673,456	20.4%	114,172,706	12.3%	108,435,700	-5.0%	130,061,226	19.9%	132,437,000	(2,375,774)	-1.8%
Estate Tax	40,399,594	91.7%	34,183,165	-15.4%	30,117,577	-11.9%	29,051,766	-3.5%	85,835,306	195.5%	51,829,998	34,005,308	65.6%
Other Taxes and Fees *	157,423,377	13.1%	160,123,030	1.7%	152,382,096	-4.8%	156,906,009	3.0%	163,426,414	4.2%	156,669,107	6,757,307	4.3%
Fines, Forfeits and Penalties	8,720,806	-12.7%	4,905,201	-43.8%	10,576,449	115.6%	11,890,588	12.4%	11,407,044	-4.1%	10,958,694	448,350	4.1%
Income from Investments	6,748,690	-44.3%	9,023,821	33.7%	33,812,410	274.7%	62,564,325	85.0%	68,540,173	9.6%	64,591,150	3,949,023	6.1%
Transfer from Lottery Commission	70,647,717	9.4%	71,351,415	1.0%	72,084,673	1.0%	88,673,283	23.0%	79,213,334	-10.7%	75,000,000	4,213,334	5.6%
Liquor Operations Fund Transfer	0	N/A	0	N/A	0	N/A	7,000,000	N/A	7,000,000	0.0%	7,000,000	0	0.0%
Transfers to Tax Relief Programs *	(75,987,519)	-1.8%	(78,022,118)	-2.7%	(81,514,948)	-4.5%	(82,873,750)	-1.7%	(87,989,058)	-6.2%	(87,242,000)	(747,058)	-0.9%
Transfers to Municipal Rev. Sharing	(156,047,730)	-37.3%	(232,362,929)	-48.9%	(263,395,959)	-13.4%	(260,093,499)	1.3%	(278,823,748)	-7.2%	(276,822,940)	(2,000,808)	-0.7%
Highway Fund Sales Tax Transfer	0	N/A	0	N/A	0	N/A	(107,534,228)	N/A	(115,811,095)	-7.7%	(115,811,095)	0	0.0%
Other Revenue *	27,386,250	8.0%	45,519,551	66.2%	12,147,454	-73.3%	33,987,364	179.8%	19,604,506	-42.3%	16,848,908	2,755,598	16.4%
Total - General Fund Revenue	4,520,591,145	13.9%	5,391,613,569	19.3%	5,379,492,013	-0.2%	5,352,762,655	-0.5%	5,722,405,843	6.9%	5,604,845,916	117,559,927	2.1%

* Additional detail provided on pages 4, 5 and 6

1/ Includes revenue from cannabis sales. This forecast assumes gross cannabis sales tax revenue of \$25.0 million in FY25; \$27.8 million in FY26; \$30.2 million in FY27; \$32.8 million in FY28 and \$35.5 million in FY29. These estimates are gross amounts before transfers to the Local Government Fund and the Adult Use Cannabis Public Health and Safety and Municipal Opt-In Fund. Total transfers to this fund from sales taxes are included in Other Revenue above and are estimated to be \$3.0 million in FY25; \$3.3 million in FY26; \$3.6 million in FY27; \$3.9 million in FY28 and \$4.2 million in FY29.

2/ Includes revenue from the cannabis excise tax. This forecast assumes gross cannabis excise tax revenue of \$19.3 million in FY25; \$20.4 million in FY26; \$21.9 million in FY27; \$23.5 million in FY28 and \$25.2 million in FY29. These estimates are gross amounts before transfers to the Adult Use Cannabis Public Health and Safety and Municipal Opt-In Fund. Total transfers to this fund from excise taxes are included in Other Revenue above and are estimated to be \$2.3 million in FY25; \$2.4 million in FY26; \$2.6 million in FY27; \$2.8 million in FY28 and \$3.0 million in FY29.

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2025 FORECAST

Source	FY26 Budget	% Chg.	Recom. Chg.	FY26 Revised	% Chg.	FY27 Budget	% Chg.	Recom. Chg.	FY27 Revised	% Chg.
Sales and Use Tax ¹	2,365,683,234	2.2%	33,799,738	2,399,482,972	3.7%	2,425,426,337	2.5%	32,175,512	2,457,601,849	2.4%
Service Provider Tax	25,599,024	-43.1%	459,836	26,058,860	-42.0%	(408)	-100.0%	408	(0)	-100.0%
Individual Income Tax	2,680,528,320	-1.6%	105,000,000	2,785,528,320	2.3%	2,782,433,706	3.8%	53,000,000	2,835,433,706	1.8%
Corporate Income Tax	376,000,000	-8.3%	(4,000,000)	372,000,000	-9.3%	390,630,998	3.9%	(10,631,000)	379,999,998	2.2%
Cigarette and Tobacco Tax ²	183,417,648	24.8%	517,283	183,934,931	25.1%	214,422,684	16.9%	1,267,244	215,689,928	17.3%
Insurance Companies Tax	133,861,000	2.9%	(250,000)	133,611,000	2.7%	139,494,000	4.2%	0	139,494,000	4.4%
Estate Tax	42,700,000	-50.3%	19,030,000	61,730,000	-28.1%	43,200,000	1.2%	2,430,000	45,630,000	-26.1%
Other Taxes and Fees *	156,006,253	-4.5%	(358,623)	155,647,630	-4.8%	152,941,366	-2.0%	(2,769,859)	150,171,507	-3.5%
Fines, Forfeits and Penalties	16,206,150	42.1%	430,057	16,636,207	45.8%	16,206,150	0.0%	105,000	16,311,150	-2.0%
Income from Investments	44,055,416	-35.7%	(1,995,812)	42,059,604	-38.6%	36,551,437	-17.0%	(2,791,773)	33,759,664	-19.7%
Transfer from Lottery Commission	72,000,000	-9.1%	6,000,000	78,000,000	-1.5%	72,000,000	0.0%	3,000,000	75,000,000	-3.8%
Liquor Operations Fund Transfer	7,000,000	0.0%	0	7,000,000	0.0%	7,000,000	0.0%	0	7,000,000	0.0%
Transfers to Tax Relief Programs *	(89,974,000)	-2.3%	6,980,000	(82,994,000)	5.7%	(91,167,000)	-1.3%	4,964,000	(86,203,000)	-3.9%
Transfers to Municipal Rev. Sharing	(275,601,974)	1.2%	(7,765,672)	(283,367,646)	-1.6%	(283,705,106)	-2.9%	(3,708,614)	(287,413,720)	-1.4%
Highway Fund Sales Tax Transfer	(118,698,924)	-2.5%	189,846	(118,509,078)	-2.3%	(120,301,782)	-1.4%	1,634,025	(118,667,757)	-0.1%
Other Revenue *	(7,746,025)	-139.5%	6,980,071	(765,954)	-103.9%	(13,242,817)	-71.0%	4,673,960	(8,568,857)	-1018.7%
Total - General Fund Revenue	5,611,036,123	-1.9%	165,016,724	5,776,052,847	0.9%	5,771,889,565	2.9%	83,348,903	5,855,238,468	1.4%
Change in Biennial Totals								248,365,627		

* Additional detail provided on pages 4, 5 and 6

1/ Includes revenue from cannabis sales. This forecast assumes gross cannabis sales tax revenue of \$25.0 million in FY25; \$27.8 million in FY26; \$30.2 million in FY27; \$32.8 million in FY28 and \$35.5 million in FY29. These estimates are gross amounts before transfers to the Local Government Fund and the Adult Use Cannabis Public Health and Safety and Municipal Opt-In Fund. Total transfers to this fund from sales taxes are included in Other Revenue above and are estimated to be \$3.0 million in FY25; \$3.3 million in FY26; \$3.6 million in FY27; \$3.9 million in FY28 and \$4.2

2/ Includes revenue from the cannabis excise tax. This forecast assumes gross cannabis excise tax revenue of \$19.3 million in FY25; \$20.4 million in FY26; \$21.9 million in FY27; \$23.5 million in FY28 and \$25.2 million in FY29. These estimates are gross amounts before transfers to the Adult Use Cannabis Public Health and Safety and Municipal Opt-In Fund. Total transfers to this fund from excise taxes are included in Other Revenue above and are estimated to be \$2.3 million in FY25; \$2.4 million in FY26; \$2.6 million in FY27; \$2.8 million in FY28 and \$3.0 million in FY29.

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2025 FORECAST

Source	FY28 Budget	% Chg.	Recom. Chg.	FY28 Revised	% Chg.	FY29 Budget	% Chg.	Recom. Chg.	FY29 Revised	% Chg.
Sales and Use Tax ¹	2,482,138,915	2.3%	22,602,693	2,504,741,608	1.9%	2,516,522,805	1.4%	28,998,875	2,545,521,680	1.6%
Service Provider Tax	63	115.5%	(63)	0	263.8%	(145)	-328.4%	145	0	70.2%
Individual Income Tax	2,907,116,000	4.5%	50,000,000	2,957,116,000	4.3%	3,054,131,000	5.1%	64,000,000	3,118,131,000	5.4%
Corporate Income Tax	421,386,000	7.9%	(11,386,000)	410,000,000	7.9%	424,702,000	0.8%	(13,702,000)	411,000,000	0.2%
Cigarette and Tobacco Tax ²	212,720,011	-0.8%	475,554	213,195,565	-1.2%	211,226,271	-0.7%	(640,036)	210,586,235	-1.2%
Insurance Companies Tax	143,055,000	2.6%	0	143,055,000	2.6%	132,420,000	-7.4%	0	132,420,000	-7.4%
Estate Tax	44,260,000	2.5%	5,440,000	49,700,000	8.9%	46,190,000	4.4%	6,460,000	52,650,000	5.9%
Other Taxes and Fees *	148,385,731	-3.0%	(2,518,252)	145,867,479	-2.9%	149,099,405	0.5%	(3,094,631)	146,004,774	0.1%
Fines, Forfeits and Penalties	16,206,150	0.0%	0	16,206,150	-0.6%	16,206,150	0.0%	0	16,206,150	0.0%
Income from Investments	27,655,130	-24.3%	(51,767)	27,603,363	-18.2%	25,262,896	-8.7%	(3,558,014)	21,704,882	-21.4%
Transfer from Lottery Commission	72,000,000	0.0%	3,000,000	75,000,000	0.0%	72,000,000	0.0%	3,000,000	75,000,000	0.0%
Liquor Operations Fund Transfer	7,000,000	0.0%	0	7,000,000	0.0%	7,000,000	0.0%	0	7,000,000	0.0%
Transfers to Tax Relief Programs *	(92,986,000)	-2.0%	5,275,000	(87,711,000)	-1.7%	(94,840,000)	-2.0%	5,733,000	(89,107,000)	-1.6%
Transfers to Municipal Rev. Sharing	(294,465,730)	-3.8%	(1,889,005)	(296,354,735)	-3.1%	(304,181,341)	-3.3%	(2,614,039)	(306,795,380)	-3.5%
Highway Fund Sales Tax Transfer	(119,984,629)	0.3%	(1,204,803)	(121,189,432)	-2.1%	(120,323,272)	-0.3%	(1,827,223)	(122,150,495)	-0.8%
Other Revenue *	(11,663,571)	11.9%	7,420,237	(4,243,334)	50.5%	(13,191,168)	-13.1%	7,745,619	(5,445,549)	-28.3%
Total - General Fund Revenue	5,962,823,070	3.3%	77,163,594	6,039,986,664	3.2%	6,122,224,602	2.7%	90,501,696	6,212,726,298	2.9%
Change in Biennial Totals								167,665,290		

1/ Includes revenue from cannabis sales. This forecast assumes gross cannabis sales tax revenue of \$25.0 million in FY25; \$27.8 million in FY26; \$30.2 million in FY27; \$32.8 million in FY28 and \$35.5 million in FY29. These estimates are gross amounts before transfers to the Local Government Fund and the Adult Use Cannabis Public Health and Safety and Municipal Opt-In Fund. Total transfers to this fund from sales taxes are included in Other Revenue above and are estimated to be \$3.0 million in FY25; \$3.3 million in FY26; \$3.6 million in FY27; \$3.9 million in FY28

2/ Includes revenue from the cannabis excise tax. This forecast assumes gross cannabis excise tax revenue of \$19.3 million in FY25; \$20.4 million in FY26; \$21.9 million in FY27; \$23.5 million in FY28 and \$25.2 million in FY29. These estimates are gross amounts before transfers to the Adult Use Cannabis Public Health and Safety and Municipal Opt-In Fund. Total transfers to this fund from excise taxes are included in Other Revenue above and are estimated to be \$2.3 million in FY25; \$2.4 million in FY26; \$2.6 million in FY27; \$2.8 million in FY28 and \$3.0 million in FY29.

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2025 FORECAST

Source	FY21 Actual	% Chg.	FY22 Actual	% Chg.	FY23 Actual	% Chg.	FY24 Actual	% Chg.	FY25 Actual	% Chg.	FY25 Budget	FY25 Variance	% Var.
Detail of Other Taxes and Fees:													
- Property Tax - Unorganized Territory	13,920,825	10.9%	13,825,554	-0.7%	14,850,751	7.4%	16,321,136	9.9%	19,406,705	18.9%	14,883,223	4,523,482	30.4%
- Real Estate Transfer Tax	22,091,539	33.9%	27,375,823	23.9%	22,355,888	-18.3%	20,437,759	-8.6%	22,169,317	8.5%	22,102,156	67,162	0.3%
- Liquor Taxes and Fees	22,871,027	9.7%	22,518,340	-1.5%	22,438,998	-0.4%	22,862,060	1.9%	21,335,764	-6.7%	22,093,824	(758,060)	-3.4%
- Corporation Fees & Licenses	15,039,682	27.7%	13,011,386	-13.5%	15,251,874	17.2%	14,789,886	-3.0%	16,478,358	11.4%	12,643,649	3,834,709	30.3%
- Telecommunications Excise Tax	6,724,254	4.8%	7,648,338	13.7%	6,008,429	-21.4%	1,000,555	-83.3%	6,184,018	518.1%	7,120,000	(935,982)	-13.1%
- Finance Industry Fees	27,220,420	-2.6%	27,507,385	1.1%	27,459,560	-0.2%	26,321,505	-4.1%	25,403,950	-3.5%	25,355,000	48,950	0.2%
- Milk Handling Fee	3,880,801	131.5%	1,208,614	-68.9%	843,990	-30.2%	1,286,075	52.4%	878,666	-31.7%	865,755	12,911	1.5%
- Casino and Racino Revenue	7,234,295	10.6%	10,360,986	43.2%	11,127,102	7.4%	11,353,286	2.0%	11,889,245	4.7%	11,118,137	771,108	6.9%
- Boat, ATV and Snowmobile Fees	5,337,040	7.4%	5,132,630	-3.8%	4,066,591	-20.8%	5,277,372	29.8%	4,594,488	-12.9%	4,559,561	34,927	0.8%
- Hunting and Fishing License Fees	18,861,172	14.2%	18,278,756	-3.1%	15,563,980	-14.9%	20,405,431	31.1%	17,194,928	-15.7%	15,999,984	1,194,944	7.5%
- Other Miscellaneous Taxes and Fees	14,242,321	6.4%	13,255,218	-6.9%	12,414,935	-6.3%	16,850,943	35.7%	17,890,975	6.2%	19,912,023	(2,021,048)	-10.1%
Subtotal - Other Taxes and Fees	157,423,377	13.1%	160,123,030	1.7%	152,382,096	-4.8%	156,906,009	3.0%	163,426,414	4.2%	156,653,312	6,773,102	4.3%
Detail of Other Revenue:													
- Liquor Sales and Operations	95,910	73.1%	60,024	-37.4%	43,040	-28.3%	185,341	330.6%	0	-100.0%	28,500	(28,500)	-100.0%
- Targeted Case Management (HHS)	42,585	-47.4%	69,206	62.5%	59,861	-13.5%	25,387	-57.6%	0	-100.0%	0	0	N/A
- State Cost Allocation Program	28,721,621	15.3%	31,753,837	10.6%	20,119,701	-36.6%	22,482,919	11.7%	25,022,137	11.3%	26,436,802	(1,414,665)	-5.4%
- Unclaimed Property Transfer	14,232,174	31.4%	16,290,764	14.5%	8,044,256	-50.6%	38,114,023	373.8%	22,565,570	-40.8%	20,000,000	2,565,570	12.8%
- Tourism Transfer	(17,076,345)	5.9%	(15,473,162)	9.4%	(22,154,921)	-43.2%	(23,457,942)	-5.9%	(24,268,654)	-3.5%	(25,088,330)	819,676	3.3%
- Transfer to Maine Milk Pool	(12,438,556)	-25.4%	(4,335,131)	65.1%	(914,348)	78.9%	(6,957,404)	-660.9%	(6,093,344)	12.4%	(6,484,960)	391,616	6.0%
- Transfer to Multimodal Trans. Fund	(9,911,067)	11.0%	(7,391,785)	25.4%	(14,767,001)	-99.8%	(15,151,926)	-2.6%	(16,560,580)	-9.3%	(16,560,580)	0	0.0%
- Transfer to Adult-Use Cannabis Fund	(477,712)	N/A	(2,093,260)	-338.2%	(3,696,141)	-76.6%	(4,658,705)	-26.0%	(5,187,057)	-11.3%	(4,145,936)	(1,041,121)	-25.1%
- Other Miscellaneous Revenue	24,197,640	-15.7%	26,639,058	10.1%	25,413,006	-4.6%	23,405,671	-7.9%	24,126,434	3.1%	22,679,207	1,447,227	6.4%
Subtotal - Other Revenue	27,386,250	8.0%	45,519,551	66.2%	12,147,454	-73.3%	33,987,364	179.8%	19,604,506	-42.3%	16,864,703	2,739,803	16.2%
Detail of Transfers to Tax Relief Programs:													
- Maine Resident Property Tax Program	(15,504)	-132.6%	2,711	117.5%	(874)	-132.2%	424	148.5%	0	-100.0%	0	0	N/A
- BETR - Business Equip. Tax Reimb.	(21,961,345)	13.8%	(19,625,176)	10.6%	(18,666,066)	4.9%	(18,095,129)	3.1%	(18,209,684)	-0.6%	(17,580,000)	(629,684)	-3.6%
- BETE - Municipal Bus. Equip. Tax Reimb.	(54,010,670)	-9.8%	(58,399,654)	-8.1%	(62,848,008)	-7.6%	(64,779,045)	-3.1%	(69,779,375)	-7.7%	(69,662,000)	(117,375)	-0.2%
Subtotal - Tax Relief Transfers	(75,987,519)	-1.8%	(78,022,118)	-2.7%	(81,514,948)	-4.5%	(82,873,750)	-1.7%	(87,989,058)	-6.2%	(87,242,000)	(747,058)	-0.9%
IF&W Total Revenue **	24,929,478	11.7%	24,370,778	-2.2%	20,696,989	-15.1%	26,669,753	28.9%	22,821,387	-14.4%	21,513,026	1,308,361	6.1%

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

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Source	FY26 Budget	% Chg.	Recom. Chg.	FY26 Revised	% Chg.	FY27 Budget	% Chg.	Recom. Chg.	FY27 Revised	% Chg.
Detail of Other Taxes and Fees:										
- Property Tax - Unorganized Territory	14,883,223	-23.3%	0	14,883,223	-23.3%	14,883,223	0.0%	0	14,883,223	0.0%
- Real Estate Transfer Tax	22,277,961	0.5%	(376,520)	21,901,441	-1.2%	19,089,199	-14.3%	(1,276,704)	17,812,495	-18.7%
- Liquor Taxes and Fees	22,093,824	3.6%	0	22,093,824	3.6%	22,093,824	0.0%	0	22,093,824	0.0%
- Corporation Fees & Licenses	12,643,649	-23.3%	0	12,643,649	-23.3%	12,643,649	0.0%	0	12,643,649	0.0%
- Telecommunications Excise Tax	8,890,000	43.8%	(840,000)	8,050,000	30.2%	8,890,000	0.0%	(840,000)	8,050,000	0.0%
- Finance Industry Fees	25,355,000	-0.2%	(250,000)	25,105,000	-1.2%	25,355,000	0.0%	(1,000,000)	24,355,000	-3.0%
- Milk Handling Fee	816,000	-7.1%	17,809	833,809	-5.1%	816,000	0.0%	0	816,000	-2.1%
- Casino and Racino Revenue	11,778,518	-0.9%	(234,200)	11,544,318	-2.9%	11,784,232	0.0%	(162,935)	11,621,297	0.7%
- Boat, ATV and Snowmobile Fees	4,559,561	-0.8%	0	4,559,561	-0.8%	4,559,561	0.0%	0	4,559,561	0.0%
- Hunting and Fishing License Fees	17,466,906	1.6%	0	17,466,906	1.6%	17,466,906	0.0%	0	17,466,906	0.0%
- Other Miscellaneous Taxes and Fees	15,225,816	-14.9%	1,316,083	16,541,899	-7.5%	15,343,977	0.8%	501,575	15,845,552	-4.2%
Subtotal - Other Taxes and Fees	155,990,458	-4.6%	(366,828)	155,623,630	-4.8%	152,925,571	-2.0%	(2,778,064)	150,147,507	-3.5%
Detail of Other Revenue:										
- Liquor Sales and Operations	28,500	N/A	0	28,500	N/A	28,500	0.0%	0	28,500	0.0%
- Targeted Case Management (HHS)	0	N/A	0	0	N/A	0	N/A	0	0	N/A
- State Cost Allocation Program	26,436,802	5.7%	4,855,927	31,292,729	25.1%	26,436,802	0.0%	4,855,927	31,292,729	0.0%
- Unclaimed Property Transfer	6,000,000	-73.4%	6,000,000	12,000,000	-46.8%	6,000,000	0.0%	0	6,000,000	-50.0%
- Tourism Transfer	(26,045,986)	-7.3%	(660,312)	(26,706,298)	-10.0%	(26,609,993)	-2.2%	(788,363)	(27,398,356)	-2.6%
- Transfer to Maine Milk Pool	(14,220,287)	-133.4%	(5,678,486)	(19,898,773)	-226.6%	(19,383,175)	-36.3%	1,649,543	(17,733,632)	10.9%
- Transfer to Multimodal Trans. Fund	(17,583,241)	-6.2%	(534,636)	(18,117,877)	-9.4%	(17,688,190)	-0.6%	(1,249,372)	(18,937,562)	-4.5%
- Transfer to Adult-Use Cannabis Fund	(3,617,199)	30.3%	1,165,778	(2,451,421)	52.7%	(3,282,147)	9.3%	460,225	(2,821,922)	-15.1%
- Other Miscellaneous Revenue	21,271,182	-11.8%	1,840,005	23,111,187	-4.2%	21,271,182	0.0%	(245,795)	21,025,387	-9.0%
Subtotal - Other Revenue	(7,730,230)	-139.4%	6,988,276	(741,954)	-103.8%	(13,227,022)	-71.1%	4,682,165	(8,544,857)	-1051.7%
Detail of Transfers to Tax Relief Programs:										
- Maine Resident Property Tax Program	0	N/A	0	0	N/A	0	N/A	0	0	N/A
- BETR - Business Equip. Tax Reimb.	(16,482,000)	9.5%	(364,000)	(16,846,000)	7.5%	(15,512,000)	5.9%	(479,000)	(15,991,000)	5.1%
- BETE - Municipal Bus. Equip. Tax Reimb.	(73,492,000)	-5.3%	7,344,000	(66,148,000)	5.2%	(75,655,000)	-2.9%	5,443,000	(70,212,000)	-6.1%
Subtotal - Tax Relief Transfers	(89,974,000)	-2.3%	6,980,000	(82,994,000)	5.7%	(91,167,000)	-1.3%	4,964,000	(86,203,000)	-3.9%
IF&W Total Revenue **	22,988,388	0.7%	(1,297)	22,987,091	0.7%	22,988,600	0.0%	(1,178)	22,987,422	0.0%

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

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2025 FORECAST

Source	FY28 Budget	% Chg.	Recom. Chg.	FY28 Revised	% Chg.	FY29 Budget	% Chg.	Recom. Chg.	FY29 Revised	% Chg.
Detail of Other Taxes and Fees:										
- Property Tax - Unorganized Territory	14,883,223	0.0%	0	14,883,223	0.0%	14,883,223	0.0%	0	14,883,223	0.0%
- Real Estate Transfer Tax	13,999,875	-26.7%	(824,176)	13,175,699	-26.0%	14,768,624	5.5%	(940,076)	13,828,548	5.0%
- Liquor Taxes and Fees	22,093,824	0.0%	0	22,093,824	0.0%	22,093,824	0.0%	0	22,093,824	0.0%
- Corporation Fees & Licenses	12,643,649	0.0%	0	12,643,649	0.0%	12,643,649	0.0%	0	12,643,649	0.0%
- Telecommunications Excise Tax	8,890,000	0.0%	(840,000)	8,050,000	0.0%	8,890,000	0.0%	(840,000)	8,050,000	0.0%
- Finance Industry Fees	25,355,000	0.0%	(1,500,000)	23,855,000	-2.1%	25,355,000	0.0%	(2,000,000)	23,355,000	-2.1%
- Milk Handling Fee	1,088,000	33.3%	0	1,088,000	33.3%	1,088,000	0.0%	0	1,088,000	0.0%
- Casino and Racino Revenue	12,045,652	2.2%	(25,313)	12,020,339	3.4%	11,990,364	-0.5%	14,219	12,004,583	-0.1%
- Boat, ATV and Snowmobile Fees	4,559,561	0.0%	0	4,559,561	0.0%	4,559,561	0.0%	0	4,559,561	0.0%
- Hunting and Fishing License Fees	17,466,906	0.0%	0	17,466,906	0.0%	17,466,906	0.0%	0	17,466,906	0.0%
- Other Miscellaneous Taxes and Fees	15,344,246	0.0%	663,032	16,007,278	1.0%	15,344,459	0.0%	663,021	16,007,480	0.0%
Subtotal - Other Taxes and Fees	148,369,936	-3.0%	(2,526,457)	145,843,479	-2.9%	149,083,610	0.5%	(3,102,836)	145,980,774	0.1%
Detail of Other Revenue:										
- Liquor Sales and Operations	28,500	0.0%	0	28,500	0.0%	28,500	0.0%	0	28,500	0.0%
- Targeted Case Management (HHS)	0	N/A	0	0	N/A	0	N/A	0	0	N/A
- State Cost Allocation Program	26,436,802	0.0%	4,855,927	31,292,729	0.0%	26,436,802	0.0%	4,855,927	31,292,729	0.0%
- Unclaimed Property Transfer	6,000,000	0.0%	0	6,000,000	0.0%	6,000,000	0.0%	0	6,000,000	0.0%
- Tourism Transfer	(27,528,099)	-3.5%	(588,791)	(28,116,890)	-2.6%	(28,593,359)	-3.9%	(470,458)	(29,063,817)	-3.4%
- Transfer to Maine Milk Pool	(19,989,489)	-3.1%	4,415,766	(15,573,723)	12.2%	(19,988,067)	0.0%	4,382,079	(15,605,988)	-0.2%
- Transfer to Multimodal Trans. Fund	(17,610,863)	0.4%	(1,598,412)	(19,209,275)	-1.4%	(17,858,132)	-1.4%	(1,684,430)	(19,542,562)	-1.7%
- Transfer to Adult-Use Cannabis Fund	(3,395,809)	-3.5%	589,747	(2,806,062)	0.6%	(3,612,298)	-6.4%	916,501	(2,695,797)	3.9%
- Other Miscellaneous Revenue	24,411,182	14.8%	(245,795)	24,165,387	14.9%	24,411,182	0.0%	(245,795)	24,165,387	0.0%
Subtotal - Other Revenue	(11,647,776)	11.9%	7,428,442	(4,219,334)	50.6%	(13,175,373)	-13.1%	7,753,824	(5,421,549)	-28.5%
Detail of Transfers to Tax Relief Programs:										
- Maine Resident Property Tax Program	0	N/A	0	0	N/A	0	N/A	0	0	N/A
- BETR - Business Equip. Tax Reimb.	(14,599,000)	5.9%	(579,000)	(15,178,000)	5.1%	(13,740,000)	5.9%	(668,000)	(14,408,000)	5.1%
- BETE - Municipal Bus. Equip. Tax Reimb.	(78,387,000)	-3.6%	5,854,000	(72,533,000)	-3.3%	(81,100,000)	-3.5%	6,401,000	(74,699,000)	-3.0%
Subtotal - Tax Relief Transfers	(92,986,000)	-2.0%	5,275,000	(87,711,000)	-1.7%	(94,840,000)	-2.0%	5,733,000	(89,107,000)	-1.6%
IF&W Total Revenue **	22,988,869	0.0%	(1,188)	22,987,681	0.0%	22,989,082	0.0%	(1,199)	22,987,883	0.0%

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