

## GENERAL FUND REVENUE

### REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MARCH 2026 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 <sup>1</sup>	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 <sup>2</sup>	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%
<b>Total - General Fund Revenue</b>	<b>4,520,591,145</b>	<b>13.9%</b>	<b>5,391,613,569</b>	<b>19.3%</b>	<b>5,379,492,013</b>	<b>-0.2%</b>	<b>5,352,762,655</b>	<b>-0.5%</b>	<b>5,722,405,843</b>	<b>6.9%</b>	<b>5,604,845,916</b>	<b>117,559,927</b>	<b>2.1%</b>

\* Additional detail provided on pages 4, 5 and 6

1/ Includes revenue from cannabis sales. This forecast assumes gross cannabis sales tax revenue of \$ million in FY26; \$ million in FY27; \$ million in FY28 and \$ 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 \$ million in FY26; \$ million in FY27; \$ million in FY28 and \$ million in FY29.

2/ Includes revenue from the cannabis excise tax. This forecast assumes gross cannabis excise tax revenue of \$ million in FY26; \$ million in FY27; \$ million in FY28 and \$ 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 \$ million in FY26; \$ million in FY27; \$ million in FY28 and \$ million in FY29.

## GENERAL FUND REVENUE

### REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MARCH 2026 FORECAST

Source	FY26 Budget	% Chg.	Recom. Chg.	FY26 Revised	% Chg.	FY27 Budget	% Chg.	Recom. Chg.	FY27 Revised	% Chg.
Sales and Use Tax <sup>1</sup>	2,399,482,972	3.7%	(22,321,529)	2,377,161,443	2.7%	2,457,601,849	2.4%	(16,977,799)	2,440,624,050	2.7%
Service Provider Tax	26,058,860	-42.0%	546,737	26,605,597	-40.8%	(0)	-100.0%	0	(0)	-100.0%
Individual Income Tax	2,785,528,320	2.3%	14,000,000	2,799,528,320	2.8%	2,835,433,706	1.8%	43,000,000	2,878,433,706	2.8%
Corporate Income Tax	372,000,000	-9.3%	(20,000,000)	352,000,000	-14.2%	379,999,998	2.2%	(2,000,000)	377,999,998	7.4%
Cigarette and Tobacco Tax <sup>2</sup>	183,932,931	25.1%	(1,914,520)	182,018,411	23.8%	215,685,928	17.3%	1,149,774	216,835,702	19.1%
Insurance Companies Tax	133,611,000	2.7%	700,000	134,311,000	3.3%	139,494,000	4.4%	0	139,494,000	3.9%
Estate Tax	61,730,000	-28.1%	(5,800,000)	55,930,000	-34.8%	45,630,000	-26.1%	4,570,000	50,200,000	-10.2%
Other Taxes and Fees *	156,090,130	-4.5%	1,503,457	157,593,587	-3.6%	150,614,007	-3.5%	771,886	151,385,893	-3.9%
Fines, Forfeits and Penalties	16,636,207	45.8%	291,522	16,927,729	48.4%	16,311,150	-2.0%	0	16,311,150	-3.6%
Income from Investments	42,059,604	-38.6%	376,235	42,435,839	-38.1%	33,759,664	-19.7%	379,084	34,138,748	-19.6%
Transfer from Lottery Commission	78,000,000	-1.5%	0	78,000,000	-1.5%	75,000,000	-3.8%	0	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 *	(82,994,000)	5.7%	(688,000)	(83,682,000)	4.9%	(86,203,000)	-3.9%	(747,000)	(86,950,000)	-3.9%
Transfers to Municipal Rev. Sharing	(283,367,646)	-1.6%	1,505,301	(281,862,345)	-1.1%	(287,413,720)	-1.4%	(1,175,586)	(288,589,306)	-2.4%
Highway Fund Sales Tax Transfer	(118,509,078)	-2.3%	0	(118,509,078)	-2.3%	(118,667,757)	-0.1%	3,371,783	(115,295,974)	2.7%
Other Revenue *	(765,954)	-103.9%	4,570,860	3,804,906	-80.6%	(8,568,857)	-1018.7%	3,691,413	(4,877,444)	-228.2%
<b>Total - General Fund Revenue</b>	<b>5,776,493,347</b>	<b>0.9%</b>	<b>(27,229,938)</b>	<b>5,749,263,409</b>	<b>0.5%</b>	<b>5,855,676,968</b>	<b>1.4%</b>	<b>36,033,555</b>	<b>5,891,710,523</b>	<b>2.5%</b>
<b>Change in Biennial Totals</b>								<b>8,803,617</b>		

\* Additional detail provided on pages 4, 5 and 6

1/ Includes revenue from cannabis sales. This forecast assumes gross cannabis sales tax revenue of \$ million in FY26; \$ million in FY27; \$ million in FY28 and \$ 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 \$ million in FY26; \$ million in FY27; \$ million in FY28 and \$ million in FY29.

2/ Includes revenue from the cannabis excise tax. This forecast assumes gross cannabis excise tax revenue of \$ million in FY26; \$ million in FY27; \$ million in FY28 and \$ 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 \$ million in FY26; \$ million in FY27; \$ million in FY28 and \$ million in FY29.

## GENERAL FUND REVENUE

### REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MARCH 2026 FORECAST

Source	FY28 Budget	% Chg.	Recom. Chg.	FY28 Revised	% Chg.	FY29 Budget	% Chg.	Recom. Chg.	FY29 Revised	% Chg.
Sales and Use Tax <sup>1</sup>	2,504,741,608	1.9%	(15,466,528)	2,489,275,080	2.0%	2,545,521,680	1.6%	(16,910,831)	2,528,610,849	1.6%
Service Provider Tax	0	263.8%	0	0	263.8%	0	70.2%	0	0	70.2%
Individual Income Tax	2,957,116,000	4.3%	3,000,000	2,960,116,000	2.8%	3,118,131,000	5.4%	(52,000,000)	3,066,131,000	3.6%
Corporate Income Tax	410,000,000	7.9%	(14,000,000)	396,000,000	4.8%	411,000,000	0.2%	0	411,000,000	3.8%
Cigarette and Tobacco Tax <sup>2</sup>	213,191,565	-1.2%	1,271,887	214,463,452	-1.1%	210,582,235	-1.2%	1,355,416	211,937,651	-1.2%
Insurance Companies Tax	143,055,000	2.6%	450,000	143,505,000	2.9%	132,420,000	-7.4%	500,000	132,920,000	-7.4%
Estate Tax	49,700,000	8.9%	750,000	50,450,000	0.5%	52,650,000	5.9%	(3,920,000)	48,730,000	-3.4%
Other Taxes and Fees *	146,309,979	-2.9%	361,340	146,671,319	-3.1%	146,447,274	0.1%	247,075	146,694,349	0.0%
Fines, Forfeits and Penalties	16,206,150	-0.6%	0	16,206,150	-0.6%	16,206,150	0.0%	0	16,206,150	0.0%
Income from Investments	27,603,363	-18.2%	352,446	27,955,809	-18.1%	21,704,882	-21.4%	316,586	22,021,468	-21.2%
Transfer from Lottery Commission	75,000,000	0.0%	0	75,000,000	0.0%	75,000,000	0.0%	0	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 *	(87,711,000)	-1.7%	(787,000)	(88,498,000)	-1.8%	(89,107,000)	-1.6%	(823,000)	(89,930,000)	-1.6%
Transfers to Municipal Rev. Sharing	(296,354,735)	-3.1%	1,014,062	(295,340,673)	-2.3%	(306,795,380)	-3.5%	3,407,228	(303,388,152)	-2.7%
Highway Fund Sales Tax Transfer	(121,189,432)	-2.1%	3,939,139	(117,250,293)	-1.7%	(122,150,495)	-0.8%	4,076,881	(118,073,614)	-0.7%
Other Revenue *	(4,243,334)	50.5%	(131,019)	(4,374,353)	10.3%	(5,445,549)	-28.3%	(1,745,814)	(7,191,363)	-64.4%
<b>Total - General Fund Revenue</b>	<b>6,040,425,164</b>	<b>3.2%</b>	<b>(19,245,673)</b>	<b>6,021,179,491</b>	<b>2.2%</b>	<b>6,213,164,798</b>	<b>2.9%</b>	<b>(65,496,459)</b>	<b>6,147,668,339</b>	<b>2.1%</b>
<b>Change in Biennial Totals</b>								<b>(84,742,132)</b>		

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## GENERAL FUND REVENUE

### REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MARCH 2026 FORECAST

Source	FY21 Actual	% Chg.	FY22 Actual	% Chg.	FY23 Actual	% Chg.	FY24 Actual	% Chg.	FY25 Actual	% Chg.	FY25 Budget	FY25 Variance	% Var.
<b>Detail of Other Taxes and Fees:</b>													
- 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%	19,927,818	(2,036,843)	-10.2%
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%	156,669,107	6,757,307	4.3%
<b>Detail of Other Revenue:</b>													
- 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%	22,663,412	1,463,022	6.5%
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%	16,848,908	2,755,598	16.4%
<b>Detail of Transfers to Tax Relief Programs:</b>												(0)	
- 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.

## GENERAL FUND REVENUE

### REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MARCH 2026 FORECAST

Source	FY26 Budget	% Chg.	Recom. Chg.	FY26 Revised	% Chg.	FY27 Budget	% Chg.	Recom. Chg.	FY27 Revised	% Chg.
<b>Detail of Other Taxes and Fees:</b>										
- 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	21,901,441	-1.2%	693,558	22,594,999	1.9%	17,812,495	-18.7%	504,838	18,317,333	-18.9%
- 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	8,050,000	30.2%	0	8,050,000	30.2%	8,050,000	0.0%	0	8,050,000	0.0%
- Finance Industry Fees	25,105,000	-1.2%	0	25,105,000	-1.2%	24,355,000	-3.0%	0	24,355,000	-3.0%
- Milk Handling Fee	833,809	-5.1%	292,204	1,126,013	28.2%	816,000	-2.1%	0	816,000	-27.5%
- Casino and Racino Revenue	11,986,818	0.8%	288,420	12,275,238	3.2%	12,063,797	0.6%	295,280	12,359,077	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	16,565,899	-7.4%	229,275	16,795,174	-6.1%	15,869,552	-4.2%	(28,232)	15,841,320	-5.7%
Subtotal - Other Taxes and Fees	156,090,130	-4.5%	1,503,457	157,593,587	-3.6%	150,614,007	-3.5%	771,886	151,385,893	-3.9%
<b>Detail of Other Revenue:</b>										
- 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	31,292,729	25.1%	0	31,292,729	25.1%	31,292,729	0.0%	0	31,292,729	0.0%
- Unclaimed Property Transfer	12,000,000	-46.8%	8,000,000	20,000,000	-11.4%	6,000,000	-50.0%	6,000,000	12,000,000	-40.0%
- Tourism Transfer	(26,706,298)	-10.0%	0	(26,706,298)	-10.0%	(27,398,356)	-2.6%	254,894	(27,143,462)	-1.6%
- Transfer to Maine Milk Pool	(19,898,773)	-226.6%	(2,658,124)	(22,556,897)	-270.2%	(17,733,632)	10.9%	(2,282,443)	(20,016,075)	11.3%
- Transfer to Multimodal Trans. Fund	(18,117,877)	-9.4%	0	(18,117,877)	-9.4%	(18,937,562)	-4.5%	452,309	(18,485,253)	-2.0%
- Transfer to Adult-Use Cannabis Fund	(2,451,421)	52.7%	(358,804)	(2,810,225)	45.8%	(2,821,922)	-15.1%	(435,147)	(3,257,069)	-15.9%
- Other Miscellaneous Revenue	23,087,187	-4.3%	(412,212)	22,674,975	-6.0%	21,001,387	-9.0%	(298,200)	20,703,187	-8.7%
Subtotal - Other Revenue	(765,954)	-103.9%	4,570,860	3,804,906	-80.6%	(8,568,857)	-1018.7%	3,691,413	(4,877,444)	-228.2%
<b>Detail of Transfers to Tax Relief Programs:</b>										
- Maine Resident Property Tax Program	0	N/A	0	0	N/A	0	N/A	0	0	N/A
- BETR - Business Equip. Tax Reimb.	(16,846,000)	7.5%	(16,000)	(16,862,000)	7.4%	(15,991,000)	5.1%	(34,000)	(16,025,000)	5.0%
- BETE - Municipal Bus. Equip. Tax Reimb.	(66,148,000)	5.2%	(672,000)	(66,820,000)	4.2%	(70,212,000)	-6.1%	(713,000)	(70,925,000)	-6.1%
Subtotal - Tax Relief Transfers	(82,994,000)	5.7%	(688,000)	(83,682,000)	4.9%	(86,203,000)	-3.9%	(747,000)	(86,950,000)	-3.9%
IF&W Total Revenue **	22,987,091	0.7%	0	22,987,091	0.7%	22,987,422	0.0%	0	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 - MARCH 2026 FORECAST

Source	FY28 Budget	% Chg.	Recom. Chg.	FY28 Revised	% Chg.	FY29 Budget	% Chg.	Recom. Chg.	FY29 Revised	% Chg.
<b>Detail of Other Taxes and Fees:</b>										
- 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	13,175,699	-26.0%	308,331	13,484,030	-26.4%	13,828,548	5.0%	195,866	14,024,414	4.0%
- 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	8,050,000	0.0%	0	8,050,000	0.0%	8,050,000	0.0%	0	8,050,000	0.0%
- Finance Industry Fees	23,855,000	-2.1%	0	23,855,000	-2.1%	23,355,000	-2.1%	0	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	12,462,839	3.3%	81,241	12,544,080	1.5%	12,447,083	-0.1%	79,441	12,526,524	-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	16,031,278	1.0%	(28,232)	16,003,046	1.0%	16,031,480	0.0%	(28,232)	16,003,248	0.0%
Subtotal - Other Taxes and Fees	146,309,979	-2.9%	361,340	146,671,319	-3.1%	146,447,274	0.1%	247,075	146,694,349	0.0%
<b>Detail of Other Revenue:</b>										
- 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	31,292,729	0.0%	0	31,292,729	0.0%	31,292,729	0.0%	0	31,292,729	0.0%
- Unclaimed Property Transfer	6,000,000	0.0%	6,000,000	12,000,000	0.0%	6,000,000	0.0%	6,000,000	12,000,000	0.0%
- Tourism Transfer	(28,116,890)	-2.6%	374,376	(27,742,514)	-2.2%	(29,063,817)	-3.4%	255,252	(28,808,565)	-3.8%
- Transfer to Maine Milk Pool	(15,573,723)	12.2%	(5,945,871)	(21,519,594)	-7.5%	(15,605,988)	-0.2%	(7,532,980)	(23,138,968)	-7.5%
- Transfer to Multimodal Trans. Fund	(19,209,275)	-1.4%	141,458	(19,067,817)	-3.2%	(19,542,562)	-1.7%	192,257	(19,350,305)	-1.5%
- Transfer to Adult-Use Cannabis Fund	(2,806,062)	0.6%	(402,982)	(3,209,044)	1.5%	(2,695,797)	3.9%	(362,343)	(3,058,140)	4.7%
- Other Miscellaneous Revenue	24,141,387	15.0%	(298,000)	23,843,387	15.2%	24,141,387	0.0%	(298,000)	23,843,387	0.0%
Subtotal - Other Revenue	(4,243,334)	50.5%	(131,019)	(4,374,353)	10.3%	(5,445,549)	-28.3%	(1,745,814)	(7,191,363)	-64.4%
<b>Detail of Transfers to Tax Relief Programs:</b>										
- Maine Resident Property Tax Program	0	N/A	0	0	N/A	0	N/A	0	0	N/A
- BETR - Business Equip. Tax Reimb.	(15,178,000)	5.1%	(51,000)	(15,229,000)	5.0%	(14,408,000)	5.1%	(65,000)	(14,473,000)	5.0%
- BETE - Municipal Bus. Equip. Tax Reimb.	(72,533,000)	-3.3%	(736,000)	(73,269,000)	-3.3%	(74,699,000)	-3.0%	(758,000)	(75,457,000)	-3.0%
Subtotal - Tax Relief Transfers	(87,711,000)	-1.7%	(787,000)	(88,498,000)	-1.8%	(89,107,000)	-1.6%	(823,000)	(89,930,000)	-1.6%
IF&W Total Revenue **	22,987,681	0.0%	0	22,987,681	0.0%	22,987,883	0.0%	0	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.