

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2013 FORECAST

Source	FY09 Actual	FY10 Actual	% Chg.	FY11 Actual	% Chg.	FY12 Actual	% Chg.	FY13 Actual	% Chg.	FY13 Budget	FY13 Variance	% Var.
Sales and Use Tax	921,823,720	897,938,873	-2.6%	923,686,973	2.9%	981,257,805	6.2%	986,747,637	0.6%	984,910,746	1,836,891	0.2%
Service Provider Tax	52,812,595	56,086,391	6.2%	52,672,306	-6.1%	48,255,501	-8.4%	50,139,878	3.9%	48,739,710	1,400,168	2.9%
Individual Income Tax	1,365,437,729	1,298,036,055	-4.9%	1,415,283,534	9.0%	1,434,217,189	1.3%	1,521,862,756	6.1%	1,495,000,000	26,862,756	1.8%
Corporate Income Tax	143,085,966	175,292,433	22.5%	208,996,598	19.2%	232,117,995	11.1%	171,987,073	-25.9%	171,021,732	965,341	0.6%
Cigarette and Tobacco Tax	144,424,712	149,066,678	3.2%	145,229,303	-2.6%	139,729,147	-3.8%	137,951,824	-1.3%	138,180,000	(228,176)	-0.2%
Insurance Companies Tax	79,770,431	80,019,145	0.3%	76,930,329	-3.9%	82,985,771	7.9%	79,609,419	-4.1%	80,715,000	(1,105,581)	-1.4%
Estate Tax	31,819,188	31,209,840	-1.9%	49,323,494	58.0%	44,865,567	-9.0%	79,083,058	76.3%	70,230,328	8,852,730	12.6%
Other Taxes and Fees *	148,909,575	149,592,993	0.5%	151,676,495	1.4%	131,893,407	-13.0%	153,796,137	16.6%	150,894,327	2,901,810	1.9%
Fines, Forfeits and Penalties	44,024,462	32,787,060	-25.5%	28,513,040	-13.0%	25,120,959	-11.9%	23,748,503	-5.5%	24,552,639	(804,136)	-3.3%
Income from Investments	1,100,129	265,091	-75.9%	277,770	4.8%	155,531	-44.0%	148,434	-4.6%	83,883	64,551	77.0%
Transfer from Lottery Commission	49,839,434	52,201,531	4.7%	49,547,800	-5.1%	53,785,567	8.6%	52,908,602	-1.6%	52,550,000	358,602	0.7%
Transfers to Tax Relief Programs *	(122,931,820)	(113,604,930)	7.6%	(113,934,585)	-0.3%	(115,336,149)	-1.2%	(111,674,333)	3.2%	(112,086,562)	412,229	-0.4%
Transfer to Municipal Rev. Sharing	(102,160,745)	(97,425,079)	4.6%	(93,156,725)	4.4%	(96,876,964)	-4.0%	(95,974,153)	0.9%	(95,086,810)	(887,343)	0.9%
Other Revenue *	53,412,918	44,216,420	-17.2%	49,910,424	12.9%	53,366,896	6.9%	44,049,007	-17.5%	38,637,097	5,411,910	14.0%
Total - General Fund Revenue	2,811,368,295	2,755,682,500	-2.0%	2,944,956,756	6.9%	3,015,538,222	2.4%	3,094,383,842	2.6%	3,048,342,090	46,041,752	1.5%

* Additional detail provided on pages 4, 5 and 6

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2013 FORECAST

Source	FY14 Budget	% Chg.	Recom. Chg.	FY14 Revised	% Chg.	FY15 Budget	% Chg.	Recom. Chg.	FY15 Revised	% Chg.
Sales and Use Tax	1,098,475,270	11.3%	10,202,513	1,108,677,783	12.4%	1,181,047,258	7.5%	8,545,075	1,189,592,333	7.3%
Service Provider Tax	50,591,819	0.9%	(1,274,392)	49,317,427	-1.6%	52,666,084	4.1%	(2,362,308)	50,303,776	2.0%
Individual Income Tax	1,369,627,772	-10.0%	11,057,228	1,380,685,000	-9.3%	1,435,087,551	4.8%	12,141,449	1,447,229,000	4.8%
Corporate Income Tax	180,143,079	4.7%	(10,436,121)	169,706,958	-1.3%	186,029,606	3.3%	(8,378,381)	177,651,225	4.7%
Cigarette and Tobacco Tax	135,900,000	-1.5%	0	135,900,000	-1.5%	133,590,000	-1.7%	0	133,590,000	-1.7%
Insurance Companies Tax	80,715,000	1.4%	0	80,715,000	1.4%	80,715,000	0.0%	0	80,715,000	0.0%
Estate Tax	27,553,982	-65.2%	0	27,553,982	-65.2%	26,457,040	-4.0%	0	26,457,040	-4.0%
Other Taxes and Fees *	127,316,248	-17.2%	568,643	127,884,891	-16.8%	130,758,984	2.7%	2,056,249	132,815,233	3.9%
Fines, Forfeits and Penalties	24,402,754	2.8%	(971,088)	23,431,666	-1.3%	24,397,754	0.0%	(976,088)	23,421,666	0.0%
Income from Investments	77,710	-47.6%	(63,892)	13,818	-90.7%	93,858	20.8%	0	93,858	579.2%
Transfer from Lottery Commission	55,750,000	5.4%	0	55,750,000	5.4%	57,010,462	2.3%	0	57,010,462	2.3%
Transfers to Tax Relief Programs *	(60,780,498)	45.6%	(760,000)	(61,540,498)	44.9%	(58,183,362)	4.3%	0	(58,183,362)	5.5%
Transfer to Municipal Rev. Sharing	(64,893,005)	32.4%	97,071	(64,795,934)	32.5%	(19,936,668)	69.3%	(900,685)	(20,837,353)	67.8%
Other Revenue *	36,808,767	-16.4%	4,268,754	41,077,521	-6.7%	38,157,031	3.7%	(2,202,751)	35,954,280	-12.5%
Total - General Fund Revenue	3,061,688,898	-1.1%	12,688,716	3,074,377,614	-0.6%	3,267,890,598	6.7%	7,922,560	3,275,813,158	6.6%
Change in Biennial Totals								20,611,276		

* Additional detail provided on pages 4, 5 and 6

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2013 FORECAST

Source	FY16 Projections	% Chg.	Recom. Chg.	FY16 Revised	% Chg.	FY17 Projections	% Chg.	Recom. Chg.	FY17 Revised	% Chg.
Sales and Use Tax	1,113,352,179	-5.7%	10,797,726	1,124,149,905	-5.5%	1,161,178,319	4.3%	11,866,932	1,173,045,251	4.3%
Service Provider Tax	54,878,059	4.2%	(3,568,208)	51,309,851	2.0%	57,237,816	4.3%	(4,901,768)	52,336,048	2.0%
Individual Income Tax	1,513,671,017	5.5%	5,765,983	1,519,437,000	5.0%	1,577,792,856	4.2%	(1,489,856)	1,576,303,000	3.7%
Corporate Income Tax	192,165,326	3.3%	(5,790,222)	186,375,104	4.9%	186,358,212	-3.0%	1,355,303	187,713,515	0.7%
Cigarette and Tobacco Tax	131,374,000	-1.7%	0	131,374,000	-1.7%	129,198,000	-1.7%	0	129,198,000	-1.7%
Insurance Companies Tax	80,715,000	0.0%	0	80,715,000	0.0%	80,715,000	0.0%	0	80,715,000	0.0%
Estate Tax	27,489,759	3.9%	0	27,489,759	3.9%	29,088,207	5.8%	0	29,088,207	5.8%
Other Taxes and Fees *	127,712,127	-2.3%	2,439,253	130,151,380	-2.0%	128,388,063	0.5%	2,597,331	130,985,394	0.6%
Fines, Forfeits and Penalties	24,397,754	0.0%	(976,088)	23,421,666	0.0%	24,397,754	0.0%	(976,088)	23,421,666	0.0%
Income from Investments	189,255	101.6%	0	189,255	101.6%	332,738	75.8%	0	332,738	75.8%
Transfer from Lottery Commission	57,816,776	1.4%	0	57,816,776	1.4%	58,823,279	1.7%	0	58,823,279	1.7%
Transfers to Tax Relief Programs *	(66,771,938)	-14.8%	0	(66,771,938)	-14.8%	(68,948,340)	-3.3%	0	(68,948,340)	-3.3%
Transfer to Municipal Rev. Sharing	(155,418,100)	-679.6%	(1,306,080)	(156,724,180)	-652.1%	(152,699,294)	1.7%	(303,353)	(153,002,647)	2.4%
Other Revenue *	35,825,722	-6.1%	(3,386,300)	32,439,422	-9.8%	37,849,836	5.6%	(3,326,871)	34,522,965	6.4%
Total - General Fund Revenue	3,137,396,936	-4.0%	3,976,064	3,141,373,000	-4.1%	3,249,712,446	3.6%	4,821,630	3,254,534,076	3.6%
Change in Biennial Totals								8,797,694		

* Additional detail provided on pages 4, 5 and 6

GENERAL FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2013 FORECAST

Source	FY09 Actual	FY10 Actual	% Chg.	FY11 Actual	% Chg.	FY12 Actual	% Chg.	FY13 Actual	% Chg.	FY13 Budget	FY13 Variance	% Var.
Detail of Other Taxes and Fees:												
- Property Tax - Unorganized Territory	12,633,755	13,217,886	4.6%	13,381,506	1.2%	10,726,997	-19.8%	13,333,294	24.3%	13,304,107	29,187	0.2%
- Real Estate Transfer Tax	17,184,746	12,181,181	-29.1%	13,815,942	13.4%	8,934,936	-35.3%	11,667,284	30.6%	10,842,526	824,758	7.6%
- Liquor Taxes and Fees	20,844,377	20,361,554	-2.3%	21,017,177	3.2%	20,994,195	-0.1%	21,145,992	0.7%	20,703,164	442,828	2.1%
- Corporation Fees & Licenses	7,931,072	8,168,981	3.0%	8,479,743	3.8%	8,496,444	0.2%	8,933,147	5.1%	7,847,099	1,086,048	13.8%
- Telecommunications Personal Prop. Tax	19,536,483	17,523,926	-10.3%	17,668,244	0.8%	10,869,966	-38.5%	10,076,113	-7.3%	10,000,000	76,113	0.8%
- Finance Industry Fees	23,901,210	23,831,582	-0.3%	24,688,570	3.6%	24,692,010	0.0%	25,070,880	1.5%	24,351,990	718,890	3.0%
- Milk Handling Fee	6,605,226	10,105,521	53.0%	3,845,823	-61.9%	1,997,125	-48.1%	2,381,329	19.2%	2,362,501	18,828	0.8%
- Casino and Racino Revenue	8,730,346	10,421,318	19.4%	10,597,066	1.7%	12,374,557	16.8%	14,429,212	16.6%	15,215,449	(786,237)	-5.2%
- Boat, ATV and Snowmobile Fees	4,262,523	4,730,068	11.0%	4,437,431	-6.2%	4,340,403	-2.2%	4,444,055	2.4%	4,763,561	(319,506)	-6.7%
- Hunting and Fishing License Fees	15,378,849	16,277,082	5.8%	15,863,627	-2.5%	15,874,952	0.1%	16,078,543	1.3%	16,214,189	(135,646)	-0.8%
- Other Miscellaneous Taxes and Fees	11,900,988	12,773,892	7.3%	17,881,366	40.0%	12,591,823	-29.6%	26,236,287	108.4%	25,289,741	946,546	3.7%
Subtotal - Other Taxes and Fees	148,909,575	149,592,993	0.5%	151,676,495	1.4%	131,893,407	-13.0%	153,796,137	16.6%	150,894,327	2,901,810	1.9%
Detail of Other Revenue:												
- Liquor Sales and Operations	6,220,864	6,784,941	9.1%	7,311,603	7.8%	8,049,429	10.1%	8,731,159	8.5%	8,725,209	5,950	0.1%
- Targeted Case Management (HHS)	13,946,371	19,490,000	39.7%	16,574,218	-15.0%	4,648,953	-72.0%	2,397,591	-48.4%	2,105,386	292,205	13.9%
- State Cost Allocation Program	16,104,670	16,008,673	-0.6%	14,408,283	-10.0%	13,652,052	-5.2%	15,599,487	14.3%	16,115,330	(515,843)	-3.2%
- Unclaimed Property Transfer	13,212,409	5,855,999	-55.7%	2,333,420	-60.2%	7,517,760	222.2%	10,801,929	43.7%	6,000,000	4,801,929	80.0%
- Tourism Transfer	(9,068,407)	(9,022,023)	0.5%	(9,048,877)	-0.3%	(9,419,745)	-4.1%	(9,932,319)	-5.4%	(9,932,319)	0	0.0%
- Transfer to Maine Milk Pool	(11,810,960)	(13,349,600)	-13.0%	(4,249,777)	68.2%	(1,602,708)	62.3%	(4,580,908)	-185.8%	(4,314,017)	(266,891)	6.2%
- Transfer to STAR Transportation Fund	0	(3,134,861)	N/A	(3,100,352)	1.1%	(3,196,872)	-3.1%	(6,137,811)	-92.0%	(6,137,811)	0	0.0%
- Other Miscellaneous Revenue	24,807,971	21,583,291	-13.0%	25,681,907	19.0%	33,718,027	31.3%	27,169,880	-19.4%	26,075,319	1,094,561	4.2%
Subtotal - Other Revenue	53,412,918	44,216,420	-17.2%	49,910,424	12.9%	53,366,896	6.9%	44,049,007	-17.5%	38,637,097	5,411,910	14.0%
Detail of Transfers to Tax Relief Programs:												
- Maine Resident Property Tax Program	(48,751,672)	(40,851,593)	16.2%	(41,449,010)	-1.5%	(43,411,086)	-4.7%	(41,841,767)	3.6%	(43,081,877)	1,240,110	-2.9%
- BETR - Business Equipment Tax Reimb.	(66,009,487)	(58,198,436)	11.8%	(55,220,851)	5.1%	(52,805,042)	4.4%	(48,854,458)	7.5%	(47,632,583)	(1,221,875)	2.6%
- BETE - Municipal Bus. Equip. Tax Reiml	(8,170,661)	(14,554,901)	-78.1%	(17,264,724)	-18.6%	(19,120,021)	-10.7%	(20,978,108)	-9.7%	(21,372,102)	393,994	-1.8%
Subtotal - Tax Relief Transfers	(122,931,820)	(113,604,930)	7.6%	(113,934,585)	-0.3%	(115,336,149)	-1.2%	(111,674,333)	3.2%	(112,086,562)	412,229	-0.4%
IF&W Total Revenue **	20,579,500	22,039,520	7.1%	21,425,573	-2.8%	21,347,429	-0.4%	21,623,304	1.3%	21,891,335	(268,031)	-1.2%

** 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 2013 FORECAST

Source	FY14 Budget	% Chg.	Recom. Chg.	FY14 Revised	% Chg.	FY15 Budget	% Chg.	Recom. Chg.	FY15 Revised	% Chg.
Detail of Other Taxes and Fees:										
- Property Tax - Unorganized Territory	13,584,806	1.9%	0	13,584,806	1.9%	13,949,984	2.7%	0	13,949,984	2.7%
- Real Estate Transfer Tax	9,176,840	-21.3%	0	9,176,840	-21.3%	12,042,455	31.2%	0	12,042,455	31.2%
- Liquor Taxes and Fees	20,453,164	-3.3%	365,673	20,818,837	-1.5%	20,497,315	0.2%	518,375	21,015,690	0.9%
- Corporation Fees & Licenses	7,847,099	-12.2%	466,550	8,313,649	-6.9%	7,847,099	0.0%	466,550	8,313,649	0.0%
- Telecommunications Personal Prop. Tax	10,000,000	-0.8%	(2,000,000)	8,000,000	-20.6%	10,000,000	0.0%	(800,000)	9,200,000	15.0%
- Finance Industry Fees	23,851,990	-4.9%	1,000,000	24,851,990	-0.9%	23,851,990	0.0%	500,000	24,351,990	-2.0%
- Milk Handling Fee	1,105,967	-53.6%	97,969	1,203,936	-49.4%	1,105,967	0.0%	829,477	1,935,444	60.8%
- Casino and Racino Revenue	8,807,718	-39.0%	150,151	8,957,869	-37.9%	9,027,859	2.5%	228,547	9,256,406	3.3%
- Boat, ATV and Snowmobile Fees	4,523,561	1.8%	0	4,523,561	1.8%	4,523,561	0.0%	0	4,523,561	0.0%
- Hunting and Fishing License Fees	16,101,822	0.1%	0	16,101,822	0.1%	16,048,648	-0.3%	0	16,048,648	-0.3%
- Other Miscellaneous Taxes and Fees	11,863,281	-54.8%	488,300	12,351,581	-52.9%	11,864,106	0.0%	313,300	12,177,406	-1.4%
Subtotal - Other Taxes and Fees	127,316,248	-17.2%	568,643	127,884,891	-16.8%	130,758,984	2.7%	2,056,249	132,815,233	3.9%
Detail of Other Revenue:										
- Liquor Sales and Operations	8,407,196	-3.7%	0	8,407,196	-3.7%	9,742,384	15.9%	0	9,742,384	15.9%
- Targeted Case Management (HHS)	2,112,332	-11.9%	0	2,112,332	-11.9%	2,103,916	-0.4%	0	2,103,916	-0.4%
- State Cost Allocation Program	15,000,000	-3.8%	3,296,833	18,296,833	17.3%	15,000,000	0.0%	0	15,000,000	-18.0%
- Unclaimed Property Transfer	6,015,000	-44.3%	0	6,015,000	-44.3%	6,015,000	0.0%	0	6,015,000	0.0%
- Tourism Transfer	(10,283,750)	-3.5%	(98,134)	(10,381,884)	-4.5%	(11,088,846)	-7.8%	(570,221)	(11,659,067)	-12.3%
- Transfer to Maine Milk Pool	(87,250)	98.1%	(194,992)	(282,242)	93.8%	(866,715)	-893.4%	(2,489,129)	(3,355,844)	-1089.0%
- Transfer to STAR Transportation Fund	(6,122,258)	0.3%	52,357	(6,069,901)	1.1%	(6,187,481)	-1.1%	0	(6,187,481)	-1.9%
- Other Miscellaneous Revenue	21,767,497	-19.9%	1,212,690	22,980,187	-15.4%	23,438,773	7.7%	856,599	24,295,372	5.7%
Subtotal - Other Revenue	36,808,767	-16.4%	4,268,754	41,077,521	-6.7%	38,157,031	3.7%	(2,202,751)	35,954,280	-12.5%
Detail of Transfers to Tax Relief Programs:										
- Maine Resident Property Tax Program	0	100.0%	(760,000)	(760,000)	98.2%	0	N/A	0	0	100.0%
- BETR - Business Equipment Tax Reimb.	(38,205,000)	21.8%	0	(38,205,000)	21.8%	(31,080,000)	18.6%	0	(31,080,000)	18.6%
- BETE - Municipal Bus. Equip. Tax Reimb.	(22,575,498)	-7.6%	0	(22,575,498)	-7.6%	(27,103,362)	-20.1%	0	(27,103,362)	-20.1%
Subtotal - Tax Relief Transfers	(60,780,498)	45.6%	(760,000)	(61,540,498)	44.9%	(58,183,362)	4.3%	0	(58,183,362)	5.5%
IF&W Total Revenue **	21,532,511	-0.4%	0	21,532,511	-0.4%	21,478,162	-0.3%	0	21,478,162	-0.3%

** 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 2013 FORECAST

Source	FY16 Projections	% Chg.	Recom. Chg.	FY16 Revised	% Chg.	FY17 Projections	% Chg.	Recom. Chg.	FY17 Revised	% Chg.
Detail of Other Taxes and Fees:										
- Property Tax - Unorganized Territory	14,225,984	2.0%	0	14,225,984	2.0%	14,513,169	2.0%	0	14,513,169	2.0%
- Real Estate Transfer Tax	8,626,572	-28.4%	0	8,626,572	-28.4%	8,878,887	2.9%	0	8,878,887	2.9%
- Liquor Taxes and Fees	20,542,315	0.2%	672,603	21,214,918	0.9%	20,587,315	0.2%	828,373	21,415,688	0.9%
- Corporation Fees & Licenses	7,847,099	0.0%	466,550	8,313,649	0.0%	7,847,099	0.0%	466,550	8,313,649	0.0%
- Telecommunications Personal Prop. Tax	10,000,000	0.0%	(800,000)	9,200,000	0.0%	10,000,000	0.0%	(800,000)	9,200,000	0.0%
- Finance Industry Fees	23,851,990	0.0%	500,000	24,351,990	0.0%	23,851,990	0.0%	500,000	24,351,990	0.0%
- Milk Handling Fee	1,105,967	0.0%	1,105,969	2,211,936	14.3%	1,105,967	0.0%	1,105,969	2,211,936	0.0%
- Casino and Racino Revenue	9,118,898	1.0%	230,831	9,349,729	1.0%	9,210,847	1.0%	233,139	9,443,986	1.0%
- Boat, ATV and Snowmobile Fees	4,523,561	0.0%	0	4,523,561	0.0%	4,523,561	0.0%	0	4,523,561	0.0%
- Hunting and Fishing License Fees	16,016,148	-0.2%	0	16,016,148	-0.2%	16,016,148	0.0%	0	16,016,148	0.0%
- Other Miscellaneous Taxes and Fees	11,853,593	-0.1%	263,300	12,116,893	-0.5%	11,853,080	0.0%	263,300	12,116,380	0.0%
Subtotal - Other Taxes and Fees	127,712,127	-2.3%	2,439,253	130,151,380	-2.0%	128,388,063	0.5%	2,597,331	130,985,394	0.6%
Detail of Other Revenue:										
- Liquor Sales and Operations	9,666,500	-0.8%	0	9,666,500	-0.8%	9,844,500	1.8%	0	9,844,500	1.8%
- Targeted Case Management (HHS)	2,103,916	0.0%	0	2,103,916	0.0%	2,103,916	0.0%	0	2,103,916	0.0%
- State Cost Allocation Program	15,000,000	0.0%	0	15,000,000	0.0%	15,000,000	0.0%	0	15,000,000	0.0%
- Unclaimed Property Transfer	6,015,000	0.0%	0	6,015,000	0.0%	6,015,000	0.0%	0	6,015,000	0.0%
- Tourism Transfer	(11,978,102)	-8.0%	(628,636)	(12,606,738)	-8.1%	(10,978,732)	8.3%	(564,234)	(11,542,966)	8.4%
- Transfer to Maine Milk Pool	(864,059)	0.3%	(3,620,113)	(4,484,172)	-33.6%	(861,377)	0.3%	(3,619,236)	(4,480,613)	0.1%
- Transfer to STAR Transportation Fund	(6,250,356)	-1.0%	0	(6,250,356)	-1.0%	(6,313,859)	-1.0%	0	(6,313,859)	-1.0%
- Other Miscellaneous Revenue	22,132,823	-5.6%	862,449	22,995,272	-5.4%	23,040,388	4.1%	856,599	23,896,987	3.9%
Subtotal - Other Revenue	35,825,722	-6.1%	(3,386,300)	32,439,422	-9.8%	37,849,836	5.6%	(3,326,871)	34,522,965	6.4%
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 Equipment Tax Reimb.	(35,000,000)	-12.6%	0	(35,000,000)	-12.6%	(32,000,000)	8.6%	0	(32,000,000)	8.6%
- BETE - Municipal Bus. Equip. Tax Reimb.	(31,771,938)	-17.2%	0	(31,771,938)	-17.2%	(36,948,340)	-16.3%	0	(36,948,340)	-16.3%
Subtotal - Tax Relief Transfers	(66,771,938)	-14.8%	0	(66,771,938)	-14.8%	(68,948,340)	-3.3%	0	(68,948,340)	-3.3%
IF&W Total Revenue **	21,445,149	-0.2%	0	21,445,149	-0.2%	21,679,791	1.1%	0	21,679,791	1.1%

** 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.