

GENERAL FUND STATUS - FUND BALANCE SUMMARY**With December 2023 Revenue Forecast ¹**

	FY 24	FY 25
<u>AVAILABLE FUNDS</u>		
Undedicated Revenue:		
December 2022 Revenue Forecast	\$5,179,999,232	\$5,317,894,450
May 2023 Revenue Forecast	\$26,215,113	\$44,526,357
December 2023 Revenue Forecast	\$139,344,867	\$125,270,665
2024-2025 Biennial Budget II (LD 258; PL 2023, c. 412)	(\$540,250)	(\$80,272,340)
HWF Biennial Budget Adjustments (LD 259; PL 2023, c. 189)	(\$94,861,600)	(\$97,107,200)
131st 1st Special Session Other Bills Enacted ²	(\$633,964)	\$696,363
Subtotal - Undedicated Revenue	\$5,249,523,398	\$5,311,008,295
Transfers/Adjustments to Balance:		
Through 130th Legislature	\$0	\$0
EFY 2023 Supplemental Budget (LD 206; PL 2023, c.3)	\$0	\$0
2024-2025 Biennial Budget (LD 424; PL 2023, c. 17)	(\$48,461,602)	(\$21,785,986)
2024-2025 Biennial Budget II (LD 258; PL 2023, c. 412)	(\$34,869,541)	\$14,397,019
131st 1st Special Session Other Bills Enacted ²	(\$456,219)	\$0
Subtotal - Transfers/Adjustments to Balance	(\$83,787,362)	(\$7,388,967)
TOTAL PROJECTED RESOURCES	\$5,165,736,036	\$5,303,619,328
<u>APPROPRIATIONS</u>		
Appropriations through 130th Leg. / 2024-2025 Budget Baseline	\$4,702,568,440	\$4,719,735,472
EFY 2023 Supplemental Budget (LD 206; PL 2023, c.3)	\$0	\$0
2024-2025 Biennial Budget (LD 424; PL 2023, c. 17)	\$177,665,812	\$285,907,953
2024-2025 Biennial Budget II (LD 258; PL 2023, c. 412)	\$195,091,658	\$249,956,226
HWF Biennial Budget Adjustments (LD 259; PL 2023, c. 189)	\$20,240	\$0
131st 1st Special Session Other Bills Enacted	\$999,904	\$9,370,954
TOTAL APPROPRIATIONS	\$5,076,346,054	\$5,264,970,605
<i>Appropriation Limitation estimated pursuant to PL 2023, c. 412, Part I-6.</i>	\$5,076,399,247	\$5,295,192,055
NET CHANGE (Resources less Appropriations)	\$89,389,982	\$38,648,723
BEGINNING BALANCE	\$165,038,741	\$254,428,723
NET CHANGE (FROM ABOVE)	\$89,389,982	\$38,648,723
ENDING BALANCE	\$254,428,723	\$293,077,446

Notes:¹ Reflects all actions through the close of the 131st Legislature 1st Special Session and the December 2023 Revenue Forecast.

Summary of General Fund December 2023 Revenue Forecast

	FY24	FY25	FY26	FY27
Current Forecast	\$5,110,178,531	\$5,185,737,630	\$5,302,662,217	\$5,481,454,883
Annual % Growth	-5.0%	1.5%	2.3%	3.4%
Net Increase (Decrease)	\$139,344,867	\$125,270,665	\$118,529,423	\$138,017,510
Revised Forecast	\$5,249,523,398	\$5,311,008,295	\$5,421,191,639	\$5,619,472,393
Annual % Growth	-2.4%	1.2%	2.1%	3.7%

Summary of Revenue Revisions by Major Revenue Category

Sales and Use Tax	\$57,394,679	\$43,196,225	\$46,741,233	\$52,827,350
Service Provider Tax	(\$102,180)	(\$356,405)	(\$350,002)	(\$361,216)
Individual Income Tax	\$41,600,000	\$75,500,000	\$81,625,000	\$104,500,000
Corporate Income Tax	\$20,000,000	\$0	(\$10,650,000)	(\$14,250,000)
Cigarette and Tobacco Tax	(\$3,352,924)	(\$5,973,835)	(\$6,000,406)	(\$5,667,725)
Insurance Companies Tax	\$3,970,000	\$5,670,000	\$5,500,000	\$5,720,000
Estate Tax	(\$1,800,000)	\$5,200,000	\$5,200,000	\$5,125,000
Other Taxes and Fees	(\$2,558,857)	\$4,977,525	\$4,849,416	\$4,402,406
Fines, Forfeits and Penalties	(\$1,339,361)	\$101,500	\$101,500	\$101,500
Income from Investments	\$22,951,633	\$8,881,587	\$8,079,101	\$4,684,573
Transfer from Lottery Commission	\$3,000,000	\$0	\$0	\$0
Liquor Operations Fund Transfer	\$0	\$0	\$0	\$0
Transfer to Tax Relief Programs	\$2,760,000	\$2,950,000	\$3,130,000	\$3,310,000
Transfer to Municipal Rev. Sharing	(\$8,588,092)	(\$6,502,867)	(\$6,162,747)	(\$8,680,026)
Highway Fund Sales Tax Transfer	(\$5,672,628)	(\$11,275,993)	(\$12,555,338)	(\$12,879,866)
Other Revenue	\$11,082,597	\$2,902,928	(\$978,334)	(\$814,486)
Total Revisions - Increase (Decrease)	\$139,344,867	\$125,270,665	\$118,529,423	\$138,017,510

Other Taxes and Fees Detail:				
- Prop. Tax - Unorganized Territory	\$1,050,000	\$0	\$0	\$0
- Real Estate Transfer Tax	(\$883,652)	(\$334,057)	\$163,990	(\$308,720)
- Liquor Taxes and Fees	\$0	\$0	\$0	\$0
- Corporation Fees & Licenses	\$500,000	\$500,000	\$500,000	\$500,000
- Telecommunications Excise Tax	(\$6,200,000)	\$0	\$50,000	\$0
- Finance Industry Fees	\$600,000	\$0	\$0	\$0
- Milk Handling Fee	(\$49,315)	(\$66,965)	(\$66,965)	(\$66,965)
- Casino and Racino Revenue	\$236,534	\$605,345	\$171,221	\$151,802
- Boat, ATV, and Snowmobile Fees	\$0	\$0	\$0	\$0
- Hunting and Fishing License Fees	\$0	\$0	\$0	\$0
- Other Miscellaneous Taxes and Fees	\$2,187,576	\$4,273,202	\$4,031,170	\$4,126,289
Subtotal Other Taxes and Fees	(\$2,558,857)	\$4,977,525	\$4,849,416	\$4,402,406
Other Revenue Detail:				
- Liquor Sales and Operations	\$0	\$0	\$0	\$0
- Targeted Case Management (HHS)	\$7,902	\$7,902	\$7,902	\$7,902
- State Cost Allocation Program	(\$5,250,400)	\$0	\$0	\$0
- Unclaimed Property Transfer	\$13,800,000	\$1,000,000	\$0	\$0
- Tourism Transfer	(\$309,003)	(\$1,193,396)	(\$1,072,021)	(\$1,104,346)
- Transfer to Maine Milk Pool	\$1,218,002	\$3,767,723	\$468,989	\$470,139
- Transfer to Multimodal Transportation Fund	\$550,954	(\$1,601,420)	(\$1,478,735)	(\$1,419,557)
- Transfer to Adult Use Marijuana PHSF	\$861,785	\$926,054	\$1,099,466	\$1,235,311
- Other Miscellaneous Revenue	\$203,357	(\$3,935)	(\$3,935)	(\$3,935)
Subtotal - Other Revenue	\$11,082,597	\$2,902,928	(\$978,334)	(\$814,486)
Detail of Transfers to Tax Relief Programs:				
- Maine Resident Property Tax Program	\$0	\$0	\$0	\$0
- BETR - Business Equip. Tax Reimb.	\$0	\$0	\$0	\$0
- BETE - Municipal Bus. Equip. Tax Reimb.	\$2,760,000	\$2,950,000	\$3,130,000	\$3,310,000
Subtotal - Tax Relief Transfers	\$2,760,000	\$2,950,000	\$3,130,000	\$3,310,000
IF&W Total Revenue **	(\$13,992)	(\$18,952)	(\$22,827)	(\$26,819)

Summary of December 2023 Revenue Forecast

FUND FOR A HEALTHY MAINE (FHM) STATUS

With December 2023 Revenue Forecast ¹

	<u>FY 24</u>	<u>FY 25</u>
<u>FHM RESOURCES:</u>		
Revenue:		
December 2022 Base Revenue Estimate	\$40,629,626	\$37,764,351
May 2023 Revenue Forecast	\$201,558	\$185,992
December 2023 Revenue Forecast	(\$2,218,626)	(\$1,349,257)
Revenue Variances (Actual minus Budgeted Revenue)	\$0	\$0
Subtotal - Revenue	<u>\$38,612,558</u>	<u>\$36,601,086</u>
<u>Other Resources and Adjustments</u>		
Adjustments to Prior Year Balances	\$0	\$0
Lapsed Balances from Unexpended Funds	\$0	\$0
Subtotal - Other Resources and Adjustments	<u>\$0</u>	<u>\$0</u>
Total FHM Resources	<u>\$38,612,558</u>	<u>\$36,601,086</u>
<u>FHM ALLOCATIONS AND OTHER USES: ²</u>		
<u>Transfers</u>		
Transfers through 130th Legislature	\$0	\$0
Subtotal - Transfers	<u>\$0</u>	<u>\$0</u>
<u>Allocations</u>		
Allocations through 130th Leg. / Est. 2024-2025 Baseline	\$62,483,142	\$62,525,098
131st 1st Regular Bills Enacted	\$0	\$0
EFY 2023 Supplemental Budget (LD 206; PL 2023, c.3)	\$0	\$0
2024-2025 Biennial Budget (LD 424; PL 2023, c 17)	(\$301,057)	\$735,510
131st 1st Special Bills Enacted	109,652	115,005
Subtotal - Allocations	<u>\$62,291,737</u>	<u>\$63,375,613</u>
Total Allocations and Other Uses	<u>\$62,291,737</u>	<u>\$63,375,613</u>
Net Change (Resources minus Allocations and Uses)	<u>(\$23,679,179)</u>	<u>(\$26,774,527)</u>
BEGINNING BALANCE	\$61,852,690	\$38,173,511
NET CHANGE (FROM ABOVE)	(\$23,679,179)	(\$26,774,527)
ENDING BALANCE	<u>\$38,173,511</u>	<u>\$11,398,984</u>

Notes:

¹ Reflects all actions through the close of the 131st Legislature, 1st Special Session and the December 2023 Revenue Forecast.

² For the purposes of this summary, transfers out are treated as an expenditure/use and are positive amounts, while transfers in are negative amounts.

GENERAL FUND STATUS - FUND BALANCE SUMMARY**Through the 131st Legislature, 1st Special Session with Preliminary FY23 Closing Transactions ¹**

	FY 22	FY 23
AVAILABLE FUNDS		
Undedicated Revenue:		
December 2020 Base Revenue Estimate	\$3,972,767,717	\$4,123,605,641
EFY 21 Supplemental Budget (LD 220; PL 2021, c.1)	(\$12,293,000)	\$5,381,750
Biennial Budget (LD 715; PL 2021 c. 29) Adjustments	\$46,605,346	\$48,675,070
May 2021 Revenue Forecast	\$241,344,813	\$219,186,512
Supplemental Biennial Budget (LD 221; PL 2021 c. 398)	(\$69,103,106)	(\$70,815,498)
130th-S1 Other Bills Enacted	(\$166,851)	(\$645,972)
December 2021 Revenue Forecast	\$443,172,347	\$379,073,003
March 2022 Revenue Forecast	\$234,855,224	\$176,839,781
2022-2023 Supplemental Budget (LD 1995; PL 2021, c. 635)	\$0	(\$123,630,495)
130th 2nd Regular Other Bills Enacted	\$0	\$817,375
December 2022 Revenue Forecast	\$0	\$282,766,802
May 2023 Revenue Forecast	\$0	\$223,156,604
Revenue Variances	\$534,431,080	\$115,081,440
Subtotal - Undedicated Revenue	\$5,391,613,570	\$5,379,492,013
Transfers/Adjustments to Balance:		
Biennial Budget (LD 715; PL 2021 c. 29) Adjustments	\$136,152,639	(\$10,850,000)
Supplemental Biennial Budget (LD 221; PL 2021 c. 398)	(\$149,457,454)	(\$93,986,003)
130th-S1 Other Bills Enacted	\$496,382	\$328,831
2022-2023 Supplemental Budget (LD 1995; PL 2021, c. 635)	(\$892,509,615)	(\$40,840,875)
130th 2nd Regular Other Bills Enacted	\$0	\$2,401,663
EFY 2023 Supplemental Budget (LD 206; PL 2023, c.3)	\$0	\$10,288,833
2024-2025 Biennial Budget (LD 424; PL 2023, c 17)	\$0	\$14,910,476
2024-2025 Biennial Budget II (LD 258; PL 2023, c. 412)	\$0	(\$95,050,000)
131st 1st Regular Other Bills Enacted ²	\$0	(\$473,433,437)
Unbudgeted Lapsed Balances	\$11,586,319	\$13,618,657
Lapsed Encumbrances and Prior Period Adjustments	\$15,435,209	\$12,253,086
Statutory Year End Transfers	(\$561,452,608)	(\$140,953,183)
Subtotal - Transfers/Adjustments to Balance	(\$1,439,749,128)	(\$801,311,952)
TOTAL PROJECTED RESOURCES	\$3,951,864,442	\$4,578,180,061
APPROPRIATIONS		
Appropriations through 129th/2022-2023 Budget Baseline	\$4,161,689,149	\$4,175,501,586
Biennial Budget (LD 715; PL 2021 c. 29) Adjustments	\$6,709,724	(\$10,701,594)
Supplemental Biennial Budget (LD 221; PL 2021 c. 398)	(\$9,205,764)	\$169,786,616
130th-S1 Other Bills Enacted	\$3,932,280	\$3,977,858
2022-2023 Supplemental Budget (LD 1995; PL 2021, c. 635)	(\$90,620,014)	\$262,559,425
130th 2nd Regular Other Bills Enacted	\$1,021,592	\$13,510,555
EFY 2023 Supplemental Budget (LD 206; PL 2023, c.3)	\$0	(\$11,140,743)
131st 1st Regular Bills Enacted ²	\$0	(\$156,752,586)
TOTAL APPROPRIATIONS	\$4,073,526,967	\$4,446,741,117
NET CHANGE (Resources less Appropriations)	(\$121,662,525)	\$131,438,944
BEGINNING BALANCE	\$155,262,322	\$33,599,797
NET CHANGE (FROM ABOVE)	(\$121,662,525)	\$131,438,944
ENDING BALANCE	\$33,599,797	\$165,038,741

Notes:¹ Reflects all actions through the close of the 131st Legislature, 1st Special Session with Preliminary FY23 Closing Transactions.² Includes PL 2023, c. 1 (LD 3).

Fiscal Year 2023 Closing

The FY 2023 preliminary closing General Fund balance totaled \$306.0 million, \$165.0 million of which was budgeted and \$141.0 million was unbudgeted. The FY 2023 closing is still considered preliminary given PL 2023, c. 412, Part MMMMM language that effectively delays the final FY 2023 closing until October 25, 2023. The \$141.0 million not budgeted included \$115.1 million in General Fund revenue surplus, \$13.6 million in unbudgeted lapsed program balances and \$12.3 million in lapsed encumbrances and prior period adjustments. Transfers under what is known as the “cascade” are made from the unbudgeted surplus only. That surplus was sufficient to make all \$70.6 million required fixed dollar transfers provided for under current law. Under current law, 80% of the remainder of the unbudgeted surplus would be distributed to the Maine Budget Stabilization Fund (MBSF) and 20% to the Highway and Bridge Capital program until the MBSF gets to its statutory cap. Because a full 80% distribution would have put the MBSF above its current statutory limit of \$968.3 million (18% of FY 2023 General Fund revenue), only 74.4% (\$52.4 million) was distributed to the MBSF and 25.6% (\$18.0 million) was distributed to the Highway and Bridge Capital program. The table below summarizes the sources and uses of FY 2023 unbudgeted unappropriated surplus funds.

Preliminary FY 2023 General Fund Year-End Summary

Sources of General Fund Year-end Surplus:		
General Fund Revenue Variance		\$115,081,440
Unbudgeted Lapsed Balances		\$13,618,657
Lapsed Encumbrances and Prior Period Adjustments		\$12,253,086
Total Increase in Unbudgeted Unappropriated Surplus		<u><u>\$140,953,183</u></u>
Uses of General Fund Year-end Surplus:		
Fixed Dollar Transfers		
Replenish Contingent Account up to \$350,000 (5 MRSA §1507)		(\$100,000)
Loan Insurance Reserve up to \$1,000,000 (5 MRSA §1511)		(\$1,000,000)
Retiree Health ISF UAL (flat \$2 m) Title 5, S. 1519		(\$2,000,000)
General Fund Operating Capital (flat \$2.5 m) Title 5, S. 1536		(\$2,500,000)
Maine State Housing Authority (PL 2023 c. 412, Part TT-2)		(\$65,000,000)
Total Fixed Dollar Transfers		<u><u>(\$70,600,000)</u></u>
Percentage Transfers - Remaining Surplus after Fixed Dollar Transfers		\$70,353,183
Maine Budget Stabilization Fund (80% up to MBSF cap)	74.4%	(\$52,371,763)
Highway and Bridge Capital (20% up to MBSF cap)	25.6%	(\$17,981,420)
Total Closing Transfers		<u><u>(\$140,953,183)</u></u>

The Highway Fund also has a statutory year-end transfer provision that transfers all but \$100,000 of the increase in the unallocated surplus above the budgeted amount to the Department of Transportation for highway and bridge improvement projects in the next fiscal year. The amounts that transferred and are available in FY 2024 are \$8.6 million. In addition to a \$5.0 million revenue surplus, unexpended Highway Fund allocations that lapsed back to the unallocated surplus totaled \$3.5 million and lapsed encumbrances and prior period adjustments totaled \$0.2 million.

Preliminary FY 2023 Highway Fund Year-End Summary

Sources of Highway Fund Year-end Surplus:		
Highway Fund Revenue Variance		\$4,960,071
Unbudgeted Lapsed Balances		\$3,482,826
Lapsed Encumbrances and Prior Period Adjustments		\$222,168
Total Increase in Unbudgeted Unallocated Surplus		<u><u>\$8,665,065</u></u>
Uses of Highway Fund Year-end Surplus:		
Required Increase to Budgeted Balance		\$100,000
Net Unallocated Transferred to Transportation		<u><u>\$8,565,065</u></u>

Fixed and Percentage Transfers of Unbudgeted General Fund Surplus

Current Law

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Unreserved General Fund Balance	\$110,971,237	\$175,790,042	\$167,747,441	\$186,644,439	\$520,346,153	\$595,052,405	\$305,991,924	Unknown	
Less: Budgeted General Fund Balance	\$57,074,957	\$74,631,183	\$139,216,388	\$192,630,835	\$155,262,322	\$33,599,797	\$165,038,741	Unknown	
Funds Available for Distribution through the "Cascade"	\$53,896,280	\$101,158,859	\$28,531,053	(\$5,986,396)	\$365,083,831	\$561,452,608	\$140,953,183	Unknown	[4]
Fixed Dollar Transfers									
Replenish Contingent Account Up to \$350,000 (5 MRSA §1507)	\$350,000	\$350,000	\$350,000		\$74,090	\$280,750	\$100,000	\$350,000	[5]
Transfer to Loan Insurance Reserve (5 MRSA §1511)	\$1,000,000	\$1,000,000	\$1,000,000		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
Retirement Reserve 5 MRSA §1522									
Hospital Settlements (PL 2011, c. 380 QQ)									
Reserve for Future Funding Needs DHHS Developmental Services Waiver									
Reserve for Future Funding Needs Undesignated									
Retiree Health Insurance Unfunded Actuarial Liability (5 MRSA §1519)	\$4,000,000	\$2,000,000	\$2,000,000		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	
General Fund Operating Capital (5 MRSA §1536 - not subject to available balance)	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	
PUC Cost Recovery Fund (PL 2015, c. 483 -Up to \$13,400,000 in FY16 only)									
Highway and Bridge Reserve Fund (PL 2021 c. 398 Part ZZZ-6)					\$50,000,000				
Land for Maine's Future Other Special Revenue Fund (PL 2021 c. 398 FFFF-7)					\$20,000,000				
Meals for Students Other Fund (PL 2021 c. 398 OOOO-8)					\$10,000,000				
Highway and Bridge Reserve Fund (PL 2021 c. 635 Part GGG-1) [1]						\$35,000,000			
Education Stabilization Fund (PL 2021 c. 635 Part GGG-2)						\$15,000,000			
Dept of Defense Disaster Relief Recovery Fund (PL 2021 c. 635 Part GGG-3)						\$3,300,000			
Maine Housing Authority (PL 2023 c. 412 Part TT-s)							\$65,000,000		
Percentage Transfers									
Budget Stabilization Fund (5 MRSA §1536 - 48% in FY14, 80% as of FY15 [2])	\$36,837,024	\$76,247,087	\$18,144,842		\$223,607,793	\$401,897,486	\$52,371,763	0%	[6]
Reserve for General Fund Operating Capital (deleted 5 MRSA §1536 - 13% in FY14)									
Retiree Health Internal Services Fund (deleted 5 MRSA §1536 -9% in FY14)									
Capital Construction & Improvements Reserve Fund (deleted 5 MRSA §1536 -10% in FY14)									
Tax Relief Fund for Maine Residents (deleted 5 MRSA §1536 -20%)	\$9,209,256	\$19,061,772	\$4,536,211						
Highway and Bridge Capital Program (5 MRSA §1536 starting 20% starting in FY21 [3])					\$55,901,948	\$100,474,372	\$17,981,420	100%	
Total Year-end Transfers	\$53,896,280	\$101,158,859	\$28,531,053	\$2,500,000	\$365,083,831	\$561,452,608	\$140,953,183		

[1] Of the funds transferred to the Highway and Bridge Reserve fund pursuant to PL 2021 c. 635 Part GGG-1 up to \$15,000,000 shall be transferred to the Multimodal Transportation Fund pursuant to GGG-4

[2] Reduced Percentage of transfer to Budget Stabilization Fund in FY23 due to the Stabilization Fund statutory limit having been reached.

[3] The transfer to the Highway and Bridge Capital Program in FY23 includes the amount not transferred to the Budget Stabilization Program because of the statutory limit on balances in that account

[4] The fixed transfers shown assume a balance available for distribution of at least \$5,850,000

[5] This transfer may be less depending on the balance of the Contingent Account at the close of the fiscal year.

[6] The Budget Stabilization Fund is currently at the statutory upper limit but the limit will be recalculated based on actual FY24 General Fund revenue so there may be some portion of the remaining balance transferred

HIGHWAY FUND STATUS - FUND BALANCE SUMMARY

With December 2023 Revenue Forecast ¹

	FY 24	FY 25
<u>AVAILABLE FUNDS</u>		
Highway Fund Revenue:		
December 2022 Revenue Forecast	\$341,143,708	\$343,086,724
May 2023 Revenue Forecast	\$605,144	(\$45,499)
December 2023 Revenue Forecast	\$81,943	\$1,242,576
Biennial Budget Adjustments (LD 259, PL 2023, c. 189, Pt. G)	(\$6,848,333)	(\$6,907,082)
Biennial Budget Adjustments (LD 259, PL 2023, c. 189, Pt. H)	\$53,000,000	\$53,000,000
Biennial Budget Adjustments (LD 259, PL 2023, c. 189, Pt. I)	\$101,861,600	\$104,107,200
131st, 1st. Special Session Other Bills Enacted ²	(\$48,544)	(\$63,976)
Subtotal - Undedicated Revenue	\$489,795,518	\$494,419,943
Transfers/Adjustments to Balance:		
Through the 130th Legislature	\$0	\$0
Unbudgeted Lapsed Balances	\$0	\$0
Other Accounting Adjustments	\$0	\$0
Subtotal - Transfers/Adjustments to Balance	\$0	\$0
TOTAL PROJECTED RESOURCES	\$489,795,518	\$494,419,943
<u>Highway Fund Allocations</u>		
Allocations though 130th Leg/2024-2025 Budget Baseline	\$355,732,202	\$361,083,126
EFY 2023 Supplemental Budget (LD 260; PL 2023, c. 50)	\$0	\$0
Biennial Budget Adjustments (LD 259, PL 2023, c. 189, Pt. A)	\$36,926,422	\$37,281,522
Biennial Budget Adjustments (LD 259, PL 2023, c. 189, Pt. C)	(\$5,231,242)	(\$5,320,362)
Biennial Budget Adjustments (LD 259, PL 2023, c. 189, Pt. I)	\$101,861,600	\$104,107,200
131st, 1st. Special Session Other Bills Enacted ²	\$1,041,915	\$98,122
Statutory Year-End Transfers	\$8,565,063	\$0
TOTAL Highway Fund Allocations	\$498,895,960	\$497,249,608
NET CHANGE (Resources less Allocations)	(\$9,100,442)	(\$2,829,665)
BEGINNING BALANCE	\$16,731,769	\$7,631,327
NET CHANGE (FROM ABOVE)	(\$9,100,442)	(\$2,829,665)
ENDING BALANCE	\$7,631,327	\$4,801,662

Notes:

¹ Reflects all actions through the close of the 131st Legislature, 1st Special Session and the December 2023 Revenue

² Includes LDs 258, 556, 575, 966 and 1120.

Summary of Highway Fund December 2023 Revenue Forecast

	FY24	FY25	FY26	FY27
Current Forecast	\$489,713,575	\$493,177,367	\$494,437,014	\$495,917,823
Annual % Growth	40.1%	0.7%	0.3%	0.3%
Net Increase (Decrease)	\$81,943	\$1,242,576	(\$537,505)	(\$3,349,790)
Revised Forecast	\$489,795,518	\$494,419,943	\$493,899,509	\$492,568,033
Annual % Growth	40.1%	0.9%	-0.1%	-0.3%
Summary of Revenue Revisions by Major Revenue Category				
Fuel Taxes:				
- Gasoline Tax	(\$10,361,372)	(\$14,034,599)	(\$16,903,415)	(\$19,859,791)
- Special Fuel and Road Use Taxes	(\$367,593)	(\$186,313)	(\$302,213)	(\$432,067)
- Transcap Transfers - Fuel Taxes	\$1,091,975	\$1,459,605	\$1,769,128	\$2,084,933
- Other Fund Gasoline Tax Distributions	\$259,106	\$350,963	\$422,704	\$496,635
Subtotal - Fuel Taxes	(\$9,377,884)	(\$12,410,344)	(\$15,013,796)	(\$17,710,290)
Motor Vehicle Registration and Fees:				
- Motor Vehicle Registration Fees	\$0	\$0	\$0	\$0
- License Plate Fees	\$0	\$0	\$0	\$0
- Long-term Trailer Registration Fees	\$0	\$0	\$0	\$0
- Title Fees	\$0	\$0	\$0	\$0
- Motor Vehicle Operator License Fees	\$500,000	\$500,000	\$500,000	\$500,000
- Transcap Transfers - Motor Vehicle Fees	\$0	\$0	\$0	\$0
Subtotal - Motor Vehicle Reg. & Fees	\$500,000	\$500,000	\$500,000	\$500,000
Motor Vehicle Inspection Fees	(\$200,000)	\$0	\$0	\$0
Other Highway Fund Taxes and Fees	\$0	\$0	\$0	\$0
Fines, Forfeits and Penalties	\$0	\$0	\$0	\$0
Interest Earnings	\$1,642,640	\$1,376,927	\$920,953	\$480,634
Highway Fund Sales Tax Transfer	\$5,672,628	\$11,275,993	\$12,555,338	\$12,879,866
Liquor Operations Fund Transfer	\$0	\$0	\$0	\$0
Other Highway Fund Revenue	\$1,844,559	\$500,000	\$500,000	\$500,000
Totals	\$81,943	\$1,242,576	(\$537,505)	(\$3,349,790)

Department of Transportation Sources of Revenue/Allocations Summary

1/9/2024

Highway Fund Revenue:

	FY 21 Actual	FY 22 Actual	FY23 Actual	FY24 Revised	FY25 Revised	FY26 Revised	FY27 Revised
Fuel Taxes	\$209,670,726	\$222,781,779	\$222,424,911	\$213,493,960	\$211,735,683	\$210,281,112	\$208,708,514
Motor Vehicle Registration and Fees	\$105,319,873	\$102,460,134	\$106,855,980	\$94,737,008	\$94,723,198	\$94,723,198	\$94,723,198
Motor Vehicle Inspection Fees	\$3,098,522	\$2,920,344	\$3,136,970	\$3,002,500	\$3,202,500	\$3,202,500	\$3,202,500
Other Highway Fund Taxes and Fees	\$1,629,051	\$1,693,892	\$1,700,245	\$1,416,470	\$1,416,470	\$1,416,470	\$1,416,470
Fines, Forfeits and Penalties	\$1,248,923	\$1,381,965	\$1,212,226	\$606,412	\$606,412	\$606,412	\$606,412
Income from Investments	\$305,414	\$189,723	\$705,724	\$2,255,916	\$1,948,022	\$1,335,614	\$818,608
Highway Fund Sales Tax Transfer	\$0	\$0	\$0	\$107,534,228	\$115,383,193	\$116,929,738	\$117,687,866
Liquor Operations Fund Transfer	\$0	\$0	\$0	\$53,000,000	\$53,000,000	\$53,000,000	\$53,000,000
Other Highway Fund Revenues	\$12,730,378	\$13,427,987	\$13,500,345	\$13,749,024	\$12,404,465	\$12,404,465	\$12,404,465
Total - Highway Fund Revenue	\$334,002,888	\$344,855,823	\$349,536,401	\$489,795,518	\$494,419,943	\$493,899,509	\$492,568,033

Other Department of Transportation Revenue:

	FY21	FY22	FY23
Other Special Revenue Fund Revenue	\$121,063,600	\$92,923,243	\$83,395,848
OSR Transfer from GF Cascade	\$55,901,948	\$100,474,372	\$17,981,420
Federal Expenditure Fund Revenue	\$285,908,355	\$298,391,162	\$342,088,201

Department of Transportation Expenditures/Allocations:

	FY21 Exp.	FY22 Exp.	FY23 Exp.	FY 24 Alloc	FY 25 Alloc
Highway Fund	\$238,117,861	\$296,757,237	\$258,889,328	\$414,169,880	\$410,881,318
Other Special Revenue Funds	\$88,508,136	\$160,483,899	\$213,672,884	\$293,980,735	\$324,441,663
Federal Expenditure Funds	\$283,947,220	\$309,571,211	\$342,913,626	\$489,963,762	\$475,657,263
General Fund	\$2,000,000	\$0	-\$907	\$0	\$0
Total Operating Funds	\$612,573,217	\$766,812,347	815,474,931	1,198,114,377	1,210,980,244

HIGHWAY FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2023 FORECAST

Source	FY19 Actual	% Chg.	FY20 Actual	% Chg.	FY 21 Actual	% Chg.	FY 22 Actual	% Chg.	FY23 Actual	% Chg.	FY23 Budget	FY23 Variance	% Var.
Fuel Taxes													
- Gasoline Tax	205,925,094	-0.2%	194,181,501	-5.7%	183,413,666	-5.5%	195,535,581	6.6%	196,023,141	0.2%	202,627,527	(6,604,386)	-3.3%
- Special Fuel and Road Use Taxes	49,588,218	14.9%	47,413,587	-4.4%	47,862,849	0.9%	50,208,623	4.9%	49,343,635	-1.7%	49,837,401	(493,766)	-1.0%
- Transcap Transfers - Fuel Taxes	(18,777,306)	-2.1%	(17,774,919)	5.3%	(17,005,855)	4.3%	(18,070,479)	-6.3%	(18,039,914)	0.2%	(18,554,836)	514,922	2.8%
- Other Fund Gasoline Tax Distributions	(5,149,578)	0.3%	(4,849,535)	5.8%	(4,599,935)	5.1%	(4,891,945)	-6.3%	(4,901,951)	-0.2%	(5,067,105)	165,154	3.3%
Subtotal - Fuel Taxes	231,586,428	2.5%	218,970,635	-5.4%	209,670,726	-4.2%	222,781,779	6.3%	222,424,911	-0.2%	228,842,987	(6,418,076)	-2.8%
Motor Vehicle Registration and Fees													
- Motor Vehicle Registration Fees	69,615,829	1.4%	64,969,278	-6.7%	75,801,035	16.7%	71,829,489	-5.2%	73,383,873	2.2%	69,019,954	4,363,919	6.3%
- License Plate Fees	3,861,249	3.0%	3,829,530	-0.8%	4,047,896	5.7%	4,113,352	1.6%	4,109,717	-0.1%	3,661,097	448,620	12.3%
- Long-term Trailer Registration Fees	15,134,872	14.0%	14,186,866	-6.3%	15,281,749	7.7%	16,055,539	5.1%	18,342,126	14.2%	15,634,523	2,707,603	17.3%
- Title Fees	15,181,423	4.5%	14,523,225	-4.3%	16,861,221	16.1%	15,001,129	-11.0%	15,327,173	2.2%	14,325,795	1,001,378	7.0%
- Motor Vehicle Operator License Fees	9,521,698	8.8%	8,646,784	-9.2%	11,177,496	29.3%	11,950,080	6.9%	12,450,091	4.2%	11,232,973	1,217,118	10.8%
- Transcap Transfers - Motor Vehicle Fee	(16,384,440)	-1.2%	(15,507,585)	5.4%	(17,849,524)	-15.1%	(16,489,455)	7.6%	(16,757,000)	-1.6%	(16,518,054)	(238,946)	-1.4%
Subtotal - Motor Vehicle Reg. & Fees	96,930,631	4.5%	90,648,098	-6.5%	105,319,873	16.2%	102,460,134	-2.7%	106,855,980	4.3%	97,356,288	9,499,692	9.8%
Motor Vehicle Inspection Fees	3,324,510	-1.4%	3,120,970	-6.1%	3,098,522	-0.7%	2,920,344	-5.8%	3,136,970	7.4%	2,777,500	359,470	12.9%
Other Highway Fund Taxes and Fees	1,508,539	1.2%	1,280,909	-15.1%	1,629,051	27.2%	1,693,892	4.0%	1,700,245	0.4%	1,416,470	283,775	20.0%
Fines, Forfeits and Penalties	610,373	-15.7%	899,735	47.4%	1,248,923	38.8%	1,381,965	10.7%	1,212,226	-12.3%	606,412	605,814	99.9%
Income from Investments	893,027	173.2%	257,790	-71.1%	305,414	18.5%	189,723	-37.9%	705,724	272.0%	453,320	252,404	55.7%
Highway Fund Sales Tax Transfer	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	0	N/A
Liquor Operations Fund Transfer	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	0	N/A
Other Highway Fund Revenues	11,640,306	6.4%	11,998,433	3.1%	12,730,378	6.1%	13,427,987	5.5%	13,500,345	0.5%	13,123,353	376,992	2.9%
Total - Highway Fund Revenue	346,493,814	3.2%	327,176,570	-5.6%	334,002,888	2.1%	344,855,823	3.2%	349,536,401	1.4%	344,576,330	4,960,071	1.4%

HIGHWAY FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2023 FORECAST

Source	FY24 Budget	% Chg.	Recom. Chg.	FY24 Revised	% Chg.	FY25 Budget	% Chg.	Recom. Chg.	FY25 Revised	% Chg.
Fuel Taxes										
- Gasoline Tax	203,864,447	4.0%	(10,361,372)	193,503,075	-1.3%	204,954,346	0.5%	(14,034,599)	190,919,747	-1.3%
- Special Fuel and Road Use Taxes	49,579,729	0.5%	(367,593)	49,212,136	-0.3%	49,958,093	0.8%	(186,313)	49,771,780	1.1%
- Transcap Transfers - Fuel Taxes	(25,474,294)	-41.2%	1,091,975	(24,382,319)	-35.2%	(25,641,118)	-0.7%	1,459,605	(24,181,513)	0.8%
- Other Fund Gasoline Tax Distributions	(5,098,038)	-4.0%	259,106	(4,838,932)	1.3%	(5,125,294)	-0.5%	350,963	(4,774,331)	1.3%
Subtotal - Fuel Taxes	222,871,844	0.2%	(9,377,884)	213,493,960	-4.0%	224,146,027	0.6%	(12,410,344)	211,735,683	-0.8%
Motor Vehicle Registration and Fees										
- Motor Vehicle Registration Fees	69,019,954	-5.9%	0	69,019,954	-5.9%	69,019,954	0.0%	0	69,019,954	0.0%
- License Plate Fees	3,662,986	-10.9%	0	3,662,986	-10.9%	3,664,608	0.0%	0	3,664,608	0.0%
- Long-term Trailer Registration Fees	14,134,523	-22.9%	0	14,134,523	-22.9%	14,134,523	0.0%	0	14,134,523	0.0%
- Title Fees	14,233,286	-7.1%	0	14,233,286	-7.1%	14,202,449	-0.2%	0	14,202,449	-0.2%
- Motor Vehicle Operator License Fees	9,658,098	-22.4%	500,000	10,158,098	-18.4%	9,658,098	0.0%	500,000	10,158,098	0.0%
- Transcap Transfers - Motor Vehicle Fees	(16,471,839)	1.7%	0	(16,471,839)	1.7%	(16,456,434)	0.1%	0	(16,456,434)	0.1%
Subtotal - Motor Vehicle Reg. & Fees	94,237,008	-11.8%	500,000	94,737,008	-11.3%	94,223,198	0.0%	500,000	94,723,198	0.0%
Motor Vehicle Inspection Fees	3,202,500	2.1%	(200,000)	3,002,500	-4.3%	3,202,500	0.0%	0	3,202,500	6.7%
Other Highway Fund Taxes and Fees	1,416,470	-16.7%	0	1,416,470	-16.7%	1,416,470	0.0%	0	1,416,470	0.0%
Fines, Forfeits and Penalties	606,412	-50.0%	0	606,412	-50.0%	606,412	0.0%	0	606,412	0.0%
Income from Investments	613,276	-13.1%	1,642,640	2,255,916	219.7%	571,095	-6.9%	1,376,927	1,948,022	-13.6%
Highway Fund Sales Tax Transfer	101,861,600	N/A	5,672,628	107,534,228	N/A	104,107,200	2.2%	11,275,993	115,383,193	7.3%
Liquor Operations Fund Transfer	53,000,000	N/A	0	53,000,000	N/A	53,000,000	0.0%	0	53,000,000	0.0%
Other Highway Fund Revenues	11,904,465	-11.8%	1,844,559	13,749,024	1.8%	11,904,465	0.0%	500,000	12,404,465	-9.8%
Total - Highway Fund Revenue	489,713,575	40.1%	81,943	489,795,518	40.1%	493,177,367	0.7%	1,242,576	494,419,943	0.9%
Change in Biennial Totals								1,324,519		

HIGHWAY FUND REVENUE

REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2023 FORECAST

Source	FY26 Budget	% Chg.	Recom. Chg.	FY26 Revised	% Chg.	FY27 Budget	% Chg.	Recom. Chg.	FY27 Revised	% Chg.
Fuel Taxes										
- Gasoline Tax	205,888,741	0.5%	(16,903,415)	188,985,326	-1.0%	206,787,147	0.4%	(19,859,791)	186,927,356	-1.1%
- Special Fuel and Road Use Taxes	50,339,346	0.8%	(302,213)	50,037,133	0.5%	50,723,508	0.8%	(432,067)	50,291,441	0.5%
- Transcap Transfers - Fuel Taxes	(25,784,519)	-0.6%	1,769,128	(24,015,391)	0.7%	(25,920,725)	-0.5%	2,084,933	(23,835,792)	0.7%
- Other Fund Gasoline Tax Distributions	(5,148,660)	-0.5%	422,704	(4,725,956)	1.0%	(5,171,126)	-0.4%	496,635	(4,674,491)	1.1%
Subtotal - Fuel Taxes	225,294,908	0.5%	(15,013,796)	210,281,112	-0.7%	226,418,804	0.5%	(17,710,290)	208,708,514	-0.7%
Motor Vehicle Registration and Fees										
- Motor Vehicle Registration Fees	69,019,954	0.0%	0	69,019,954	0.0%	69,019,954	0.0%	0	69,019,954	0.0%
- License Plate Fees	3,664,608	0.0%	0	3,664,608	0.0%	3,664,608	0.0%	0	3,664,608	0.0%
- Long-term Trailer Registration Fees	14,134,523	0.0%	0	14,134,523	0.0%	14,134,523	0.0%	0	14,134,523	0.0%
- Title Fees	14,202,449	0.0%	0	14,202,449	0.0%	14,202,449	0.0%	0	14,202,449	0.0%
- Motor Vehicle Operator License Fees	9,658,098	0.0%	500,000	10,158,098	0.0%	9,658,098	0.0%	500,000	10,158,098	0.0%
- Transcap Transfers - Motor Vehicle Fees	(16,456,434)	0.0%	0	(16,456,434)	0.0%	(16,456,434)	0.0%	0	(16,456,434)	0.0%
Subtotal - Motor Vehicle Reg. & Fees	94,223,198	0.0%	500,000	94,723,198	0.0%	94,223,198	0.0%	500,000	94,723,198	0.0%
Motor Vehicle Inspection Fees	3,202,500	0.0%	0	3,202,500	0.0%	3,202,500	0.0%	0	3,202,500	0.0%
Other Highway Fund Taxes and Fees	1,416,470	0.0%	0	1,416,470	0.0%	1,416,470	0.0%	0	1,416,470	0.0%
Fines, Forfeits and Penalties	606,412	0.0%	0	606,412	0.0%	606,412	0.0%	0	606,412	0.0%
Income from Investments	414,661	-27.4%	920,953	1,335,614	-31.4%	337,974	-18.5%	480,634	818,608	-38.7%
Highway Fund Sales Tax Transfer	104,374,400	0.3%	12,555,338	116,929,738	1.3%	104,808,000	0.4%	12,879,866	117,687,866	0.6%
Liquor Operations Fund Transfer	53,000,000	0.0%	0	53,000,000	0.0%	53,000,000	0.0%	0	53,000,000	0.0%
Other Highway Fund Revenues	11,904,465	0.0%	500,000	12,404,465	0.0%	11,904,465	0.0%	500,000	12,404,465	0.0%
Total - Highway Fund Revenue	494,437,014	0.3%	(537,505)	493,899,509	-0.1%	495,917,823	0.3%	(3,349,790)	492,568,033	-0.3%
Change in Biennial Totals								(3,887,295)		

Maine Department of Transportation Expenditure History by Fund

1/9/2024

	FY 2019	% Chg.	FY 2020	% Chg.	FY 2021	% Chg.	FY 2022	% Chg.	FY 2023	% Chg.
Highway Fund										
Highway and Bridge Capital	\$39,183,296	-33.1%	\$67,118,561	71.3%	\$37,568,670	-44.0%	\$87,683,051	133.4%	\$48,178,948	-45.1%
Maintenance and Operations	\$160,936,181	0.6%	\$170,825,108	6.1%	\$164,733,424	-3.6%	\$168,559,743	2.3%	\$171,317,251	1.6%
Local Road Assistance	\$21,064,348	-1.0%	\$0	-100.0%	\$20,244,024	N/A	\$21,613,157	6.8%	\$21,499,190	-0.5%
Administration and Planning	\$12,732,361	5.3%	\$13,325,290	4.7%	\$13,251,242	-0.6%	\$12,753,749	-3.8%	\$12,582,591	-1.3%
Other Transportation Programs	\$5,999,310	1.0%	\$6,531,840	8.9%	\$0	-100.0%	\$6,147,537	N/A	\$5,311,348	-13.6%
Debt Service - Transportation	\$13,263,886	-32.9%	\$7,929,560	-40.2%	\$2,320,500	-70.7%	\$0	-100.0%	\$0	N/A
Highway Fund Total	\$253,179,383	-8.8%	\$265,730,359	5.0%	\$238,117,861	-10.4%	\$296,757,237	24.6%	\$258,889,328	-12.8%
Other Special Revenue Funds										
Highway and Bridge Capital	\$68,889,763	-17.5%	\$112,075,128	62.7%	\$69,081,610	-38.4%	\$142,034,411	105.6%	\$177,604,683	25.0%
Other Transportation Programs	\$11,235,021	-19.3%	\$13,476,690	20.0%	\$19,426,526	44.1%	\$18,449,488	-5.0%	\$36,068,201	95.5%
Other Special Revenue Funds Total	\$80,124,784	-17.7%	\$125,551,818	56.7%	\$88,508,136	-29.5%	\$160,483,899	81.3%	\$213,672,884	33.1%
Federal Expenditure Funds										
Highway and Bridge Capital	\$180,068,075	-12.9%	\$235,360,572	30.7%	\$247,991,188	5.4%	\$274,939,528	10.9%	\$302,676,646	10.1%
Maintenance and Operations	\$5,175,602	-15.5%	\$6,874,341	32.8%	\$5,524,637	-19.6%	\$6,157,403	11.5%	\$7,077,920	14.9%
Other Transportation Programs	\$17,833,944	-12.4%	\$20,026,160	12.3%	\$30,431,396	52.0%	\$28,474,280	-6.4%	\$33,159,061	16.5%
Federal Expenditure Funds Total	\$203,077,621	-12.9%	\$262,261,073	29.1%	\$283,947,220	8.3%	\$309,571,211	9.0%	\$342,913,626	10.8%
General Fund										
Highway and Bridge Capital	\$0	N/A	\$8,000,000	N/A	\$0	-100.0%	\$0	N/A	\$0	N/A
Other Transportation Programs	\$0	N/A	\$0	N/A	\$2,000,000	N/A	\$0	-100.0%	(\$907)	N/A
General Fund Total	\$0	N/A	\$8,000,000	N/A	\$2,000,000	-75.0%	\$0	-100.0%	(\$907)	N/A
Total All Operating Funds										
Highway and Bridge Capital	\$288,141,134	-17.4%	\$422,554,261	46.6%	\$354,641,468	-16.1%	\$504,656,989	42.3%	\$528,460,277	4.7%
Maintenance and Operations	\$168,320,441	0.1%	\$179,536,166	6.7%	\$172,301,782	-4.0%	\$176,068,665	2.2%	\$181,126,322	2.9%
Local Road Assistance	\$21,064,348	-1.0%	\$0	-100.0%	\$20,244,024	N/A	\$21,613,157	6.8%	\$21,499,190	-0.5%
Debt Service - Transportation	\$13,263,886	-32.9%	\$7,929,560	-40.2%	\$2,320,500	-70.7%	\$0	-100.0%	\$0	N/A
Other Transportation Programs	\$45,591,978	-9.3%	\$51,523,262	13.0%	\$63,065,443	22.4%	\$64,473,536	2.2%	\$84,389,142	30.9%
Total All Operating Funds	\$536,381,787	-11.8%	\$661,543,249	23.3%	\$612,573,217	-7.4%	\$766,812,347	25.2%	\$815,474,931	6.3%

**TRANSPORTATION, DEPARTMENT OF
DEPARTMENT TOTALS**

Highway Fund	2021-22	2022-23	2023-24	2024-25
POSITIONS - LEGISLATIVE COUNT	706.000	741.000	741.000	741.000
POSITIONS - FTE COUNT	1,038.058	976.048	973.201	973.201
Personal Services	\$121,513,775	\$122,201,664	\$144,602,182	\$148,276,209
All Other	\$139,625,504	\$132,736,384	\$163,991,035	\$161,897,909
Capital Expenditures	\$9,538,880	\$1,100,000	\$105,576,663	\$100,707,200
Highway Fund Total	\$270,678,159	\$256,038,048	\$414,169,880	\$410,881,318

Federal Expenditures Fund	2021-22	2022-23	2023-24	2024-25
POSITIONS - LEGISLATIVE COUNT	4.000	4.000	4.000	4.000
Personal Services	\$30,134,383	\$30,147,269	\$30,470,514	\$31,162,515
All Other	\$82,937,595	\$70,342,248	\$70,342,248	\$70,342,248
Capital Expenditures	\$272,150,000	\$247,150,000	\$374,950,000	\$374,150,000
Federal Expenditures Fund Total	\$385,221,978	\$347,639,517	\$475,762,762	\$475,654,763

Other Special Revenue Funds	2021-22	2022-23	2023-24	2024-25
POSITIONS - LEGISLATIVE COUNT	9.000	9.000	9.000	9.000
Personal Services	\$4,318,097	\$5,015,032	\$4,639,045	\$4,739,339
All Other	\$16,151,219	\$31,064,783	\$31,841,690	\$39,235,970
Capital Expenditures	\$78,600,000	\$163,600,000	\$257,500,000	\$280,466,354
Other Special Revenue Funds Total	\$99,069,316	\$199,679,815	\$293,980,735	\$324,441,663

Federal Expenditures Fund - ARP State Fiscal Recovery	2021-22	2022-23	2023-24	2024-25
All Other	\$10,000,000	\$23,000,000	\$14,201,000	\$2,500
Capital Expenditures	\$10,000,000	\$0	\$0	\$0
Federal Expenditures Fund - ARP State Fiscal Recovery Total	\$20,000,000	\$23,000,000	\$14,201,000	\$2,500

Transportation Facilities Fund Total	\$2,200,000	\$2,200,000	\$3,000,000	\$3,000,000
Fleet Services Fund - DOT Total	\$30,786,342	\$35,874,392	\$35,766,153	\$36,356,479
Industrial Drive Facility Fund Total	\$500,000	\$500,000	\$500,000	\$500,000
Island Ferry Services Fund Total	\$12,497,708	\$13,153,372	\$14,991,304	\$15,205,793

TRANSPORTATION, DEPARTMENT OF DEPARTMENT TOTALS - ALL FUNDS	2021-22	2022-23	2023-24	2024-25
POSITIONS - LEGISLATIVE COUNT	828.000	864.000	876.000	876.000
POSITIONS - FTE COUNT	1,172.976	1,110.966	1,106.720	1,106.720
Personal Services	\$176,597,481	\$178,462,595	\$203,451,045	\$208,526,712
All Other	\$274,067,142	\$287,772,549	\$310,894,126	\$302,192,250
Capital Expenditures	\$370,288,880	\$411,850,000	\$738,026,663	\$755,323,554
DEPARTMENT TOTAL - ALL FUNDS	\$820,953,503	\$878,085,144	\$1,252,371,834	\$1,266,042,516