



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration  
BUDGET OFFICE  
One Capitol Hill  
Providence, R.I. 02908-5886

*Memorandum*

To: Jerome Williams, Director  
Department of Administration

From: Rosemary Booth Gallogly *Rosemary B Gallogly*  
Executive Director/State Budget Officer

Date: May 15, 2008

Subject: FY 2008 Third Quarter Report

The third quarter report for FY 2008 contains the revenue estimates as adopted by the May 2008 Revenue Estimating Conference. The estimate of annual expenditures are based upon analysis of expenditures through the third quarter of FY 2008 (July 1, 2007 through March 31, 2008) compared to the enacted appropriations, as well as caseload and medical assistance expenditure estimates made at the April 28 – May 9, 2008 Revenue and Caseload Estimating Conference. The appropriation base for the expenditure projection is the Supplemental Budget (H-7204 Amended), although the surplus table also shows comparisons from the originally enacted budget for informational purposes. All discussions are from the current appropriations contained in (H-7204). The projected fiscal year 2008 balance, based upon these assumptions is estimated to show a deficit of \$32.8 million. This includes all items adopted by the supplemental budget, including changes to the adopted revenue estimates proposed by the Governor.

Section 35-1-5 of the Rhode Island General Laws states that the Director of Administration shall “direct the State Budget Officer to project on a quarterly basis the anticipated year-end balance assuming current trends continue and the typical cyclical expenditure patterns prevail over the course of the year. A consolidated quarterly report incorporating the current status and projections shall be released to the public within forty-five days of the end of each quarter.” This report demonstrates compliance with this section of the General Laws.

The projected budget deficit is the result primarily of overspending compared to the enacted supplemental which included \$14.8 million of savings from 6 uncompensated furlough days, which have not materialized. Additionally, the May Revenue Estimating Conference predicts that revenues will be \$3,436.1 billion, or \$0.6 million less than the currently enacted FY 2008 budget. General taxes are expected to fall below the estimates in H-7204 by \$4.6 million, but Departmental Revenues, Lottery receipts and other revenues are expected to exceed estimates by \$3.8 million.

Table 1 demonstrates that expenditures are adjusted upward by \$32.2 million. The estimated FY 2008 deficit of \$32.8 million reflects a decrease of \$31.6 million from surplus projected in the currently enacted budget of \$1.26 million.

The attached Table 2 delineates the projected expenditure changes by agency in FY 2008. The changes to expenditures are intended to be comprehensive, reflecting both increases and decreases to agency spending plans. Expenditures increase by a net of \$32.2 million.

**Major Areas Where Expenditures Are Expected To Exceed Appropriations Include:**

**Statewide unachieved furlough savings** \$14,829,691

The Governor's supplemental budget withdrew \$14.8M of general revenue payroll appropriations reflecting six uncompensated leave days. The negotiations with the unions to achieve this savings have not been successful.

**Education – Teacher's Retirement payable from prior years** \$2,213,778

The Rhode Island Retirement System discovered an error in billing of the State's match for Teacher Retirement Contribution (40%) and determined that since the installation of the ANCHOR computer system the State had underpaid by \$2,213,778 from 2003-2007. This amount would be reflected as a payable as of June 30, 2008.

**Mental Health, Retardation and Hospitals**

**FY 2007 Adjustment for Appropriate Source of Funds** \$2,198,225

In April 2008, an audit adjustment was processed to correct FY 2007 charges associated with hospital costs and the appropriate source of funds to be charged. The cause of the problem was the movement of federal cash from MHRH to DOA for centralized services. This resource was also counted in MHRH. The adjustment required MHRH to shift \$2.2 million of hospital costs from federal funds to general revenues.

**FY 2008 Adjustment Appropriate Source of Funds** \$2,198,225

It is expected that \$2,198,225 of federal Medicaid expenditures will be required to be shifted to general revenues in the current year, similar to the FY 2007 adjustment. This will allow the federal funding to be transferred to DOA to fund centralized services.

**Children, Youth and Families**

Child Welfare-unachieved contract services reduction \$572,000

Child Welfare-overstated federal funds offset for centralized technology  
and human resource services \$900,000

**Human Services-unachieved 2.7% savings moved to Central Management** \$19,759,867  
Offset by other savings elsewhere in the department for a net deficit  
of \$17.0 million

**Health-indirect cost recovery** \$660,000  
The Department of Health expects to have a deficit of \$660,000 from increased indirect  
cost recoveries in the enacted supplemental that are greater than appears likely.

These costs are offset by other savings the agencies have been able to achieve. Additionally, there are risks to the revenue and expenditure projections which are outside the control of agency personnel. There is an ongoing arbitration with the State and Brotherhood of Correctional Officers. The Department of Corrections budget contains \$19.2M of general revenue appropriations to cover an award, and it is assumed that this amount will be sufficient. The State's employee medical benefit costs also pose a risk to the forecast, as it appeared earlier in the year that all agencies could be afforded three pay periods free from charges for medical benefits due to a surplus which had accumulated in the health insurance fund. Recent trends suggest that only two holidays may be possible. Unless the trend reverses, the lack of the third medical "holiday" would cost agencies \$3.3 million. Table 3a displays the estimates of the May 2008 Revenue Estimating Conference as compared to those contained in the current law budget. Table 3b displays the May enacted estimates compared to the originally enacted revenue estimating and Table 3c displays the May estimates compared to the November Revenue Estimating Conference estimates.

Actions are being taken immediately to constrain spending through the close of the fiscal year with the goal of maintaining fiscal balance. Agencies will be made aware of those controls within the next few days.

RBG:sm08-112

Attachments

cc: The Honorable Donald L. Carcieri  
Governor

The Honorable Steven M. Constantino, Chairman  
House Finance Committee

The Honorable Stephen D. Alves, Chairman  
Senate Finance Committee

Michael O'Keefe, House Fiscal Advisor  
Russell C. Dannecker, Senate Fiscal Advisor

# Table 1-Change to FY 2008 General Revenue Budget Surplus

	FY2008 Enacted(1)	FY2008 Governor's Proposal(2)	FY2008 Enacted Supplemental(3)	FY2008 Revised(4)	Variance from Current Law(5)	Variance from Original Enactment(6)
<b>Surplus</b>						
Opening Surplus	\$ 174,323	\$ -	\$ -	\$ -	\$ -	\$ (174,323)
Reappropriated Surplus	-	3,640,364	3,640,364	3,640,364	-	3,640,364
Subtotal	174,323	3,640,364	3,640,364	3,640,364	-	3,466,041
<b>General Taxes</b>						
Revenue estimators' revision	2,610,859,886	2,610,859,886	2,610,859,886	2,610,859,886	-	-
Changes to the Adopted Estimates	-	(90,659,886)	(90,659,886)	(95,236,733)	(4,576,847)	(95,236,733)
Subtotal	2,610,859,886	2,550,166,847	2,525,366,847	2,520,790,000	(4,576,847)	(90,069,886)
<b>Departmental Revenues</b>						
Revenue estimators' revision	362,869,788	362,869,788	362,869,788	362,869,788	-	-
Changes to the Adopted Estimates	-	(39,469,788)	(39,469,788)	(41,947,102)	(2,477,314)	(41,947,102)
Subtotal	362,869,788	15,376,315	36,577,314	36,577,314	-	36,577,314
		338,776,315	359,977,314	357,500,000	(2,477,314)	(5,369,788)
<b>Other Sources</b>						
Gas Tax Transfers	4,685,000	4,685,000	4,685,000	4,685,000	-	-
Revenue estimators' revision	-	-	-	(150,000)	(150,000)	(150,000)
Other Miscellaneous	140,279,158	140,279,158	140,279,158	140,279,158	-	-
Rev Estimators' revision-Miscellaneous	-	5,620,842	5,620,842	5,396,619	(224,223)	5,396,619
Changes to the Adopted Estimates	-	35,294,223	35,294,223	35,294,223	-	35,294,223
Lottery	339,700,000	339,700,000	339,700,000	339,700,000	-	-
Revenue Estimators' revision-Lottery	-	9,800,000	9,800,000	17,100,000	7,300,000	17,100,000
Unclaimed Property	14,600,000	14,600,000	14,600,000	14,600,000	-	-
Revenue Estimators' revision-Unclaimed	-	1,400,000	1,400,000	900,000	(500,000)	900,000
Subtotal	499,264,158	551,379,223	551,379,223	557,805,000	6,425,777	58,540,842
<b>Total Revenues</b>	\$ 3,472,993,832	\$ 3,440,322,385	\$ 3,436,723,384	\$ 3,436,095,000	\$ (628,384)	\$ (36,898,832)
<b>Budget Stabilization</b>	(69,463,363)	(68,806,448)	(68,734,468)	(68,721,900)	12,568	741,463
<b>Total Available</b>	\$ 3,403,704,792	\$ 3,375,156,301	\$ 3,371,629,280	\$ 3,371,013,464	\$ (615,816)	\$ (32,691,328)
<b>Actual/Enacted Expenditures</b>	\$ 3,403,638,116	\$ 3,403,638,116	\$ 3,403,638,116	\$ 3,403,638,116	-	-
Reappropriations	-	3,640,364	3,640,364	3,640,364	-	3,640,364
Supplemental - repay Transfer(RICAP)	-	19,423,025	19,423,025	19,423,025	-	19,423,025
Supplemental Appropriations Requested	-	(52,288,190)	(52,288,190)	(52,288,190)	-	(52,288,190)
Legislative Changes to Supplemental	-	(4,044,644)	(4,044,644)	(4,044,644)	-	(4,044,644)
Spending Above(Below) Authorized	-	32,195,505	32,195,505	32,195,505	32,195,505	32,195,505
<b>Total Expenditures</b>	\$ 3,403,638,116	\$ 3,374,413,315	\$ 3,370,368,671	\$ 3,402,564,176	\$ 32,195,505	\$ (1,073,940)
<b>Free Surplus</b>	\$ 66,676	\$ 742,986	\$ 1,260,609	\$ (31,550,712)	\$ (32,811,321)	\$ (31,617,388)
<b>Reappropriations</b>	-	-	-	-	-	-
<b>Total Ending Balances</b>	\$ 66,676	\$ 742,986	\$ 1,260,609	\$ (31,550,712)	\$ (32,811,321)	\$ (31,617,388)
<b>Budget Reserve and Cash</b>						
Stabilization Account	\$ 104,195,045	\$ 104,195,045	\$ 103,101,702	\$ 103,082,850	\$ (18,852)	\$ (1,112,195)

(1) Reflects the FY 2008 budget adopted by the General Assembly in June 2007.

(2) Reflects the FY 2008 supplemental budget proposed by the Governor as reflected in the Executive Summary.

(3) Reflects the FY 2008 supplemental budget enacted by the General Assembly in April 2008.

(4) Reflects the FY 2008 supplemental budget enacted by the General Assembly, as modified by the changes to revenues estimated by the May 2008 Revenue Estimating Conference, and changes to expenditures projected as of the third quarter report.

(5) The difference between the currently enacted and projected results for FY 2008, as reflected in the second and third columns above.

## Table 2- Changes to FY 2008 Enacted General Revenue Expenditures

	FY 2008 Enacted	Reappro- priations	H7204 Sub A Changes to Enacted	Current Appropriation	Projected Changes	Projected Expenditures
<b>General Government</b>						
Administration	\$505,284,261	-	19,032,696	524,316,957	415,727	\$524,732,684
Business Regulation	11,475,916	-	(579,487)	10,896,429	(1,255)	10,895,174
Labor and Training	6,583,162	-	(205,975)	6,377,187	283,021	6,660,208
Department of Revenue	38,575,957	-	(3,410,113)	35,165,844	210,279	35,376,123
Legislature	34,440,361	2,532,016	(2,856,174)	34,116,203	-	34,116,203
Lieutenant Governor	925,112	-	(85,296)	839,816	17,290	857,106
Secretary of State	5,036,136	-	6,553	5,042,689	456,091	5,498,780
General Treasurer	2,908,550	-	(134,783)	2,773,767	(30,651)	2,743,116
Board of Elections	1,437,214	-	(147,267)	1,289,947	42,856	1,332,803
Rhode Island Ethics Commission	1,410,451	-	(79,991)	1,330,460	24,337	1,354,797
Governor's Office	4,921,696	-	(147,968)	4,773,728	-	4,773,728
Commission for Human Rights	984,197	-	(32,520)	951,677	17,000	968,677
Public Utilities Commission	661,246	-	(13,618)	647,628	(123,156)	524,472
Rhode Island Commission on Women	108,203	-	(2,273)	105,930	-	105,930
<b>Subtotal - General Government</b>	<b>614,752,462</b>	<b>2,532,016</b>	<b>16,421,631</b>	<b>628,628,262</b>	<b>1,311,539</b>	<b>629,939,801</b>
<b>Human Services</b>						
Office of Health & Human Services	307,152	-	80,024	387,176	61,541	448,717
Children, Youth, and Families	149,249,856	-	2,726,659	151,976,515	1,610,575	153,587,090
Elderly Affairs	18,604,205	-	(1,214,569)	17,389,636	(36,580)	17,353,056
Health	34,487,126	-	(3,317,514)	31,169,612	1,237,742	32,407,354
Human Services	811,185,218	-	(15,253,557)	795,931,661	16,968,187	812,899,848
Mental Health, Retardation, & Hosp.	243,459,229	-	(9,261,895)	234,197,334	4,997,702	239,195,036
Office of the Child Advocate	520,757	-	(36,188)	484,569	(35,096)	449,473
Comm. on Deaf & Hard of Hearing	370,154	-	(43,559)	326,595	(9,785)	316,810
RI Developmental Disabilities Council	-	-	-	-	-	-
Governor's Commission on Disabilities	535,775	-	(185,149)	350,626	3,762	354,388
Office of the Mental Health Advocate	424,343	-	(18,797)	405,546	12,174	417,720
<b>Subtotal - Human Services</b>	<b>1,259,143,815</b>	<b>-</b>	<b>(25,397,732)</b>	<b>1,232,619,270</b>	<b>24,810,222</b>	<b>1,257,429,492</b>
<b>Education</b>						
Elementary and Secondary	909,429,659	-	(2,959,640)	906,470,019	2,450,859	908,920,878
Higher Education - Board of Governors	196,068,047	-	(6,084,999)	189,983,048	-	189,983,048
RI Council on the Arts	2,777,644	-	(78,650)	2,698,994	68,140	2,767,134
RI Atomic Energy Commission	819,869	-	(21,042)	798,827	14,893	813,720
Higher Education Assistance Authority	11,019,684	-	(799,892)	10,219,792	14,999	10,234,791
Historical Preservation & Heritage Comm	1,577,792	-	(90,480)	1,487,312	14,846	1,502,158
Public Telecommunications Authority	1,363,654	-	(47,458)	1,316,196	120,428	1,436,624
<b>Subtotal - Education</b>	<b>1,123,056,349</b>	<b>-</b>	<b>(10,160,161)</b>	<b>1,112,974,188</b>	<b>2,684,165</b>	<b>1,115,658,353</b>
<b>Public Safety</b>						
Attorney General	\$21,335,305	-	(708,876)	20,626,429	172,337	20,798,766
Corrections	187,954,532	-	(3,403,437)	184,551,095	(186)	184,550,909
Judicial	84,964,917	1,108,348	(3,273,349)	82,799,916	2,484,789	85,284,705
Military Staff	2,563,864	-	(65,869)	2,497,995	(137,957)	2,360,038
E-911	4,733,109	-	146,258	4,879,367	33,809	4,913,176
Fire Safety Code Bd. of Appeal	303,435	-	(13,605)	289,830	(4,067)	285,763
Fire Safety & Training Academy	2,671,285	-	(316,587)	2,354,698	(94,806)	2,259,892
Rhode Island Justice Commission	160,815	-	71,038	231,853	3,189	235,042
Municipal Police Training Academy	429,252	-	(1,438)	427,814	7,689	435,503
State Police	52,058,385	-	(1,369,464)	50,688,921	455,697	51,144,618
Office Of Public Defender	9,324,951	-	(308,995)	9,015,956	58,594	9,074,550
<b>Subtotal - Public Safety</b>	<b>366,499,850</b>	<b>1,108,348</b>	<b>(7,685,976)</b>	<b>358,363,874</b>	<b>2,979,088</b>	<b>361,342,962</b>
<b>Natural Resources</b>						
Environmental Management	36,413,000	-	(2,199,538)	34,213,462	574,946	34,788,408
Coastal Resources Management Council	1,879,559	-	61,086	1,940,645	53,234	1,993,879
Water Resources Board	1,893,081	-	(264,111)	1,628,970	(217,690)	1,411,280
<b>Subtotal - Natural Resources</b>	<b>40,185,640</b>	<b>-</b>	<b>(2,402,563)</b>	<b>37,783,077</b>	<b>410,490</b>	<b>38,193,567</b>
<b>Total</b>	<b>3,403,638,116</b>	<b>3,640,364</b>	<b>(29,224,801)</b>	<b>3,370,368,671</b>	<b>32,195,505</b>	<b>3,402,564,176</b>

## Table 3a-General Revenues Change from Current Law

	FY 2007 Actual	FY 2008 Final Enacted	Growth	FY 2008 May REC	Growth	FY 2008 Change
<b>Personal Income Tax</b>	\$ 1,065,367,487	\$ 1,048,100,000	-1.6%	\$ 1,069,100,000	0.4%	\$ 21,000,000
<b>General Business Taxes</b>						
Business Corporations	148,149,226	163,166,847	10.1%	156,500,000	5.6%	(6,666,847)
Public Utilities Gross Earnings	102,109,351	104,000,000	1.9%	97,300,000	-4.7%	(6,700,000)
Financial Institutions	4,423,263	(100,000)	-102.3%	1,200,000	-72.9%	1,300,000
Insurance Companies	56,624,296	71,600,000	26.4%	63,500,000	12.1%	(8,100,000)
Bank Deposits	1,673,925	1,200,000	-28.3%	1,700,000	1.6%	500,000
Health Care Provider Assessment	47,969,855	52,300,000	9.0%	50,900,000	6.1%	(1,400,000)
<b>Sales and Use Taxes</b>						
Sales and Use	873,203,817	865,000,000	-0.9%	853,400,000	-2.3%	(11,600,000)
Motor Vehicle	46,878,903	44,500,000	-5.1%	45,200,000	-3.6%	700,000
Motor Fuel	1,311,762	1,200,000	-8.5%	1,290,000	-1.7%	90,000
Cigarettes	120,480,817	119,100,000	-1.1%	118,100,000	-2.0%	(1,000,000)
Alcohol	10,705,751	11,000,000	2.7%	10,900,000	1.8%	(100,000)
Controlled Substances	0	0		0		0
<b>Other Taxes</b>						
Inheritance and Gift	34,683,979	30,100,000	-13.2%	38,000,000	9.6%	7,900,000
Racing and Athletics	2,921,166	2,800,000	-4.1%	2,800,000	-4.1%	0
Realty Transfer	12,737,438	11,400,000	-10.5%	10,900,000	-14.4%	(500,000)
<b>Total Taxes</b>	\$ 2,529,241,036	\$ 2,525,366,847	-0.2%	\$ 2,520,790,000	-0.3%	\$ (4,576,847)
<b>Departmental Receipts</b>	277,790,450	359,977,314	29.6%	357,500,000	28.7%	(2,477,314)
<b>Taxes and Departmentals</b>	\$ 2,807,031,486	\$ 2,885,344,161	2.8%	\$ 2,878,290,000	2.5%	\$ (7,054,161)
<b>Other Sources</b>						
Gas Tax Transfer	4,704,602	4,685,000	-0.4%	4,535,000	-3.6%	(150,000)
Other Miscellaneous	86,894,512	181,194,223	108.5%	180,970,000	108.3%	(224,223)
Lottery	320,989,832	349,500,000	8.9%	356,800,000	11.2%	7,300,000
Unclaimed Property	11,456,513	16,000,000	39.7%	15,500,000	35.3%	(500,000)
<b>Other Sources</b>	\$ 424,045,459	\$ 551,379,223	30.0%	\$ 557,805,000	31.5%	\$ 6,425,777
<b>Total General Revenues</b>	\$ 3,231,076,945	\$ 3,436,723,384	6.4%	\$ 3,436,095,000	6.3%	\$ (628,384)

## Table 3b-General Revenues Change from Original Enacted

	FY 2007 Actual	FY 2008 Original Enacted	Growth	FY 2008 May REC	Growth	FY 2008 Change
<b>Personal Income Tax</b>	\$ 1,065,367,487	\$ 1,082,856,883	1.6%	\$ 1,069,100,000	0.4%	\$ (13,756,883)
<b>General Business Taxes</b>						
Business Corporations	148,149,226	167,207,055	12.9%	156,500,000	5.6%	(10,707,055)
Public Utilities Gross Earnings	102,109,351	109,300,000	7.0%	97,300,000	-4.7%	(12,000,000)
Financial Institutions	4,423,263	2,003,344	-54.7%	1,200,000	-72.9%	(803,344)
Insurance Companies	56,624,296	68,833,704	21.6%	63,500,000	12.1%	(5,333,704)
Bank Deposits	1,673,925	1,600,000	-4.4%	1,700,000	1.6%	100,000
Health Care Provider Assessment	47,969,855	48,900,000	1.9%	50,900,000	6.1%	2,000,000
<b>Sales and Use Taxes</b>						
Sales and Use	873,203,817	908,723,500	4.1%	853,400,000	-2.3%	(55,323,500)
Motor Vehicle	46,878,903	50,235,400	7.2%	45,200,000	-3.6%	(5,035,400)
Motor Fuel	1,311,762	1,100,000	-16.1%	1,290,000	-1.7%	190,000
Cigarettes	120,480,817	112,500,000	-6.6%	118,100,000	-2.0%	5,600,000
Alcohol	10,705,751	11,100,000	3.7%	10,900,000	1.8%	(200,000)
Controlled Substances	0	0		0		0
<b>Other Taxes</b>						
Inheritance and Gift	34,683,979	30,100,000	-13.2%	38,000,000	9.6%	7,900,000
Racing and Athletics	2,921,166	2,600,000	-11.0%	2,800,000	-4.1%	200,000
Realty Transfer	12,737,438	13,800,000	8.3%	10,900,000	-14.4%	(2,900,000)
<b>Total Taxes</b>	<b>\$ 2,529,241,036</b>	<b>\$ 2,610,859,886</b>	<b>3.2%</b>	<b>\$ 2,520,790,000</b>	<b>-0.3%</b>	<b>\$ (90,069,886)</b>
<b>Departmental Receipts</b>	277,790,450	362,869,788	30.6%	357,500,000	28.7%	(5,369,788)
<b>Taxes and Departmentals</b>	<b>\$ 2,807,031,486</b>	<b>\$ 2,973,729,674</b>	<b>5.9%</b>	<b>\$ 2,878,290,000</b>	<b>2.5%</b>	<b>\$ (95,439,674)</b>
<b>Other Sources</b>						
Gas Tax Transfer	4,704,602	4,685,000	-0.4%	4,535,000	-3.6%	(150,000)
Other Miscellaneous	86,894,512	140,279,158	61.4%	180,970,000	108.3%	40,690,842
Lottery	320,989,832	339,700,000	5.8%	356,800,000	11.2%	17,100,000
Unclaimed Property	11,456,513	14,600,000	27.4%	15,500,000	35.3%	900,000
<b>Other Sources</b>	<b>\$ 424,045,459</b>	<b>\$ 499,264,158</b>	<b>17.7%</b>	<b>\$ 557,805,000</b>	<b>31.5%</b>	<b>\$ 58,540,842</b>
<b>Total General Revenues</b>	<b>\$ 3,231,076,945</b>	<b>\$ 3,472,993,832</b>	<b>7.5%</b>	<b>\$ 3,436,095,000</b>	<b>6.3%</b>	<b>\$ (36,898,832)</b>

## Table 3c-General Revenues Changes from November REC

	FY 2007 Actual		FY 2008 Nov REC	Growth	FY 2008 May REC	Growth	FY 2008 Change
<b>Personal Income Tax</b>	\$ 1,065,367,487	\$	1,048,100,000	-1.6%	\$ 1,069,100,000	0.4%	\$ 21,000,000
<b>General Business Taxes</b>							
Business Corporations	148,149,226		158,000,000	6.6%	156,500,000	5.6%	\$ (1,500,000)
Public Utilities Gross Earnings	102,109,351		104,000,000	1.9%	97,300,000	-4.7%	\$ (6,700,000)
Financial Institutions	4,423,263		(600,000)	-113.6%	1,200,000	-72.9%	\$ 1,800,000
Insurance Companies	56,624,296		71,600,000	26.4%	63,500,000	12.1%	\$ (8,100,000)
Bank Deposits	1,673,925		1,700,000	1.6%	1,700,000	1.6%	\$ -
Health Care Provider Assessment	47,969,855		52,300,000	9.0%	50,900,000	6.1%	\$ (1,400,000)
<b>Sales and Use Taxes</b>							
Sales and Use	873,203,817		865,000,000	-0.9%	853,400,000	-2.3%	\$ (11,600,000)
Motor Vehicle	46,878,903		44,500,000	-5.1%	45,200,000	-3.6%	\$ 700,000
Motor Fuel	1,311,762		1,200,000	-8.5%	1,290,000	-1.7%	\$ 90,000
Cigarettes	120,480,817		119,100,000	-1.1%	118,100,000	-2.0%	\$ (1,000,000)
Alcohol	10,705,751		11,000,000	2.7%	10,900,000	1.8%	\$ (100,000)
Controlled Substances	0		0		0		0
<b>Other Taxes</b>							
Inheritance and Gift	34,683,979		30,100,000	-13.2%	38,000,000	9.6%	\$ 7,900,000
Racing and Athletics	2,921,166		2,800,000	-4.1%	2,800,000	-4.1%	\$ -
Realty Transfer	12,737,438		11,400,000	-10.5%	10,900,000	-14.4%	\$ (500,000)
<b>Total Taxes</b>	<b>\$ 2,529,241,036</b>	<b>\$</b>	<b>2,520,200,000</b>	<b>-0.4%</b>	<b>\$ 2,520,790,000</b>	<b>-0.3%</b>	<b>\$ 590,000</b>
<b>Departmental Receipts</b>	<b>277,790,450</b>		<b>323,400,000</b>	<b>16.4%</b>	<b>357,500,000</b>	<b>28.7%</b>	<b>\$ 34,100,000</b>
<b>Taxes and Departmentals</b>	<b>\$ 2,807,031,486</b>	<b>\$</b>	<b>2,843,600,000</b>	<b>1.3%</b>	<b>\$ 2,878,290,000</b>	<b>2.5%</b>	<b>\$ 34,690,000</b>
<b>Other Sources</b>							
Gas Tax Transfer	4,704,602		4,685,000	-0.4%	4,535,000	-3.6%	\$ (150,000)
Other Miscellaneous	86,894,512		145,900,000	67.9%	180,970,000	108.3%	\$ 35,070,000
Lottery	320,989,832		349,500,000	8.9%	356,800,000	11.2%	\$ 7,300,000
Unclaimed Property	11,456,513		16,000,000	39.7%	15,500,000	35.3%	\$ (500,000)
<b>Other Sources</b>	<b>\$ 424,045,459</b>	<b>\$</b>	<b>516,085,000</b>	<b>21.7%</b>	<b>\$ 557,805,000</b>	<b>31.5%</b>	<b>\$ 41,720,000</b>
<b>Total General Revenues</b>	<b>\$ 3,231,076,945</b>	<b>\$</b>	<b>3,359,685,000</b>	<b>4.0%</b>	<b>\$ 3,436,095,000</b>	<b>6.3%</b>	<b>\$ 76,410,000</b>