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# Legislative Fiscal Division

## Revenue Estimate Profile

### All Other Revenue

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**Revenue Description:** There are a number of other taxes, fees, and fines that historically have generated less than \$2.5 million each in annual general fund revenue. In addition, the statutes governing these miscellaneous taxes, fees, and fines are frequently changed, making meaningful comparison between tax years impractical and accurate estimation of the revenue difficult.

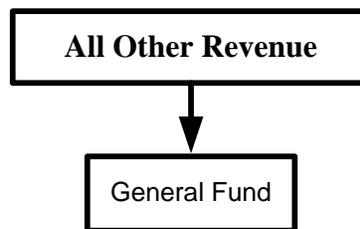
“All Other Revenue” sources are estimated in aggregate except for the following: court automation surcharge (enacted by the 2005 Legislature in House Bill 536), investment license transfers, liquor license fee transfers, civil fines, lodging facility use tax, deposits by state agencies for SWCAP/ SFCAP, district court fees, BOI reimbursement of State Street Banking fees, transfers of excess coal tax revenue in the shared account (beginning FY 2013), bentonite tax enacted in SB 276 by the 2005 Legislature, excess balances in the captive insurance and the procurement accounts, and transfer of the excess over \$2.0 million from the veterans’ cigarette tax account administered by DPHHS. In the past, general fund wildfire costs incurred on federal jurisdiction fires and reimbursed by the federal government had been included in this revenue source, but beginning in FY 2003 they are deposited to the federal special revenue fund. Due to a settlement with Federal Express, a one-time amount of \$1.457 million was added to FY 2011.

**Statutory Reference:** Various

**Applicable Tax Rate(s):** Various

**Distribution:** “All Other Revenue” is deposited in the general fund.

Distribution Chart:



**Collection Frequency:** The various revenue sources are generally collected on a monthly basis.

**% of Total General Fund Revenue:**

FY 2004 – 2.19%	FY 2007 – 1.04%	FY 2010 – 2.17%
FY 2005 – 2.27%	FY 2008 – 1.96%	FY 2011 – 2.83%
FY 2006 – 1.87%	FY 2009 – 1.77%	FY 2012 – 2.53%

**Revenue Estimate Methodology:**

There are numerous smaller sources of revenue deposited to the general fund that are treated as a single source termed “All Other.” Fifteen of these revenue sources are estimated individually with the remainder estimated as a group.

Data

Numerous data sources are consulted for each of the applicable fifteen revenue sources that are estimated individually.

Analysis

1. Abandoned property is assumed to grow at 0% per year for the forecast period.
2. District court fees are assumed to grow at 0% per year for the forecast period.
3. Investment license fee transfer is the net between non-general fund investment fee revenue collected by the State Auditor and its expenses. These amounts are determined in the “Investment License Fee” revenue source.
4. Statewide Cost Allocation Plan: amounts budgeted for agencies in HB 2 for the SWCAP are used for the forecast amounts from this source.

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5. Court surcharge is assumed to grow at 0% per year for the forecast period.
6. Veteran's cigarette account transfer: money in the account at the end of a fiscal year in excess of \$2.0 million is transferred to the general fund. To estimate the excess amounts, distributions of cigarette tax revenue to the account (as determined in the "Cigarette Tax" revenue source) is reduced by budgeted present law amounts from the account for each fiscal year obtained from MBARS. Included are expenditure estimates from long range building appropriations. The \$2.0 million limit is then subtracted from the net revenue.
7. Banking charges: the rate the Board of Investments charges funds for its services is determined by a contract with a financial institution. Board personnel state that the current contract is \$1,550,000, but may be more if additional accounts are established.
8. Civil fines are assumed to grow at 0% per year for the forecast period.
9. Liquor License Fee Transfer: money collected from liquor license fees, net of operating costs of the Department of Revenue and Department of Justice, is transferred to the general fund. License fee revenue and operating costs (obtained from MBARS budgets) are estimated and shown in the "Liquor Profits" revenue source.
10. Coal Shared Account (beginning FY 2013): any excess fund balance in the account is transferred to the general fund. To estimate the excess amount, distributions of coal severance tax revenue to the account (as determined in the "Coal Severance Tax" revenue source) and revenues estimated by the Governor's budget office are reduced by budgeted present law amounts for each fiscal year from the account obtained from MBARS.
11. Captive Insurance Account: any excess fund balance in the account is transferred to the general fund. To estimate the excess amounts, distributions of insurance tax revenue to the account (as determined in the "Insurance Tax" revenue source) and revenues estimated by the Governor's budget office are reduced by budgeted present law amounts for each fiscal year from the account obtained from MBARS.
12. Procurement Account transfers: any excess fund balance in the account is transferred to the general fund. To estimate the excess amounts, revenues estimated by the Governor's budget office are reduced by budgeted present law amounts for each fiscal year from the account obtained from MBARS.
13. Bentonite tax is assumed to grow at 0% per year for the forecast period.
14. State Employees Lodging Facility Use Tax: revenue from this tax paid by state employees is returned to the funds from which they were paid, including the general fund. The general fund estimate is calculated by multiplying the estimate for non-general fund (estimated in the "Lodging Taxes" revenue source) by the ratio of the previous lodging facility use tax general fund portion to the total non-general fund portion.
15. One-time transfers are assumed to be \$0 for the forecast period.
16. The remainder of "All Other" revenue, after the fifteen revenue sources have been estimated individually, is estimated by increasing the amount received in the last known fiscal year and each subsequent forecast year by 2%.

#### Adjustments and Distribution

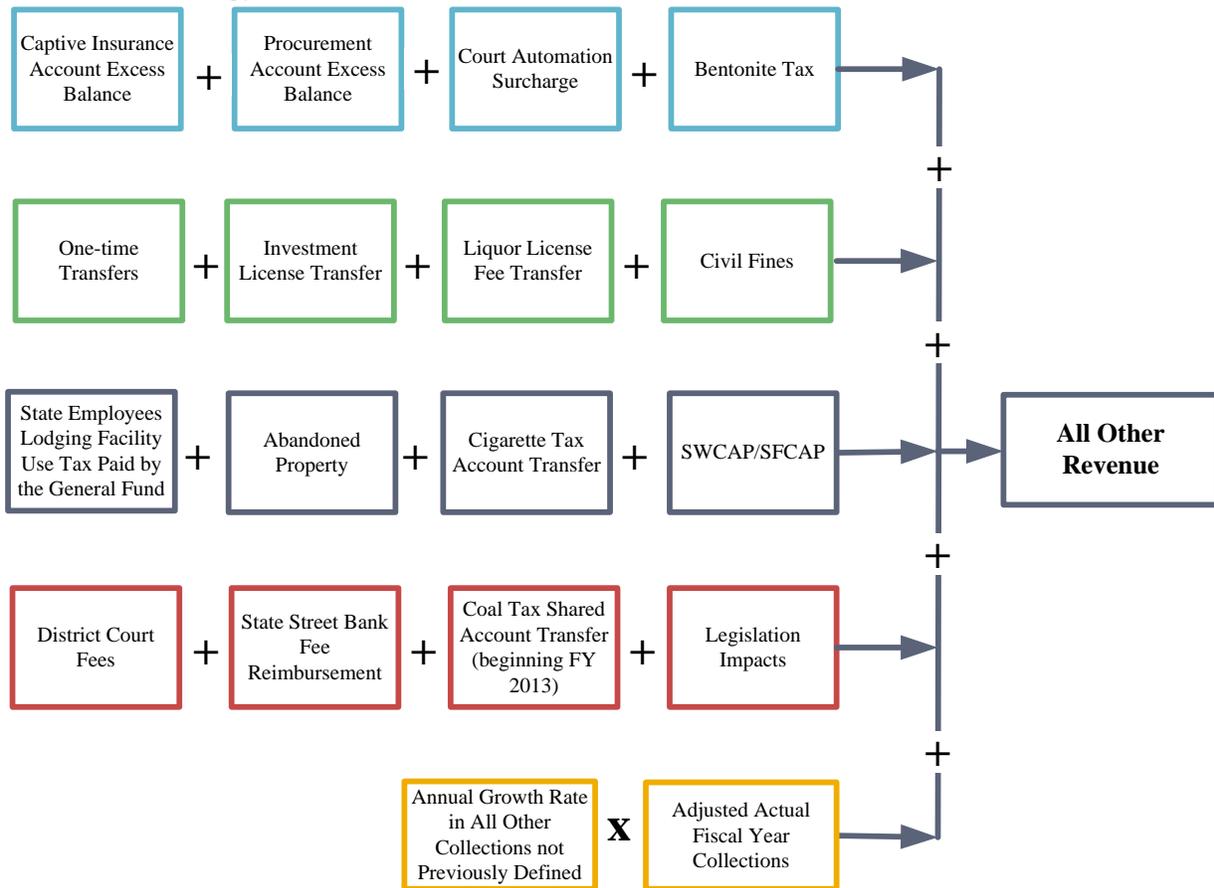
Once total revenue for each fiscal year is determined, 100% of the revenue is distributed to the general fund.

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#### Forecast Methodology:



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#### Revenue Estimate Assumptions:

	t	Total Tax	GF Tax	Base	Annual	Adjustments	Vet. Account	One-Time
	<u>Fiscal</u>	<u>Millions</u>	<u>Millions</u>	<u>Millions</u>	<u>Growth</u>	<u>Millions</u>	<u>Millions</u>	<u>Millions</u>
Actual	2002	43.216	43.216	6.401	-30.9%	1.162		
Actual	2003	42.440	42.440	7.120	11.2%	21.282		
Actual	2004	30.242	30.242	6.201	-12.9%	8.190	1.055	
Actual	2005	34.724	34.724	6.434	3.8%	0.000	2.893	4.767
Actual	2006	31.867	31.867	7.114	10.6%	0.000	2.653	0.781
Actual	2007	19.091	19.091	7.520	5.7%	0.000	-4.116	0.000
Actual	2008	38.434	38.434	7.494	-0.3%	0.000	2.636	7.821
Actual	2009	31.922	31.922	7.446	-0.6%	0.000	2.650	3.350
Actual	2010	35.360	35.360	5.634	-24.3%	0.000	1.590	8.509
Actual	2011	50.393	50.393	9.274	64.6%	1.315	3.905	15.973
Actual	2012	47.258	47.258	8.799	-5.1%	0.000	3.676	15.052
Forecast	2013	32.536	32.536	8.975	2.0%	0.000	2.453	0.000
Forecast	2014	32.373	32.373	9.154	2.0%	0.000	3.212	0.000
Forecast	2015	32.644	32.644	9.337	2.0%	0.000	3.029	0.000

	t	Investment	Land Grant	Civil Fines	GVW Fees	Accom. Tax	MSU&EMC	SABHRS
	<u>Fiscal</u>	<u>Transfer</u>	<u>Millions</u>	<u>Millions</u>	<u>Millions</u>	<u>Millions</u>	<u>Debt</u>	<u>Debt</u>
		<u>Millions</u>						
Actual	2002	2.179	0.000	0.749	1.045	0.039	0.840	2.469
Actual	2003	2.036	0.000	0.481	1.071	0.033	0.838	2.051
Actual	2004	2.113	0.000	0.856	1.067	0.040	0.838	0.000
Actual	2005	2.110	0.000	0.443	1.100	0.049	0.833	0.000
Actual	2006	2.234	0.000	1.238	1.304	0.061	0.832	0.000
Actual	2007	2.977	0.000	0.873	0.079	0.071	0.252	0.000
Actual	2008	3.309	0.000	0.762	-0.035	0.080	0.694	0.000
Actual	2009	2.636	0.000	1.406	0.001	0.070	0.697	0.000
Actual	2010	2.969	0.000	1.695	0.019	0.043	0.466	0.000
Actual	2011	3.278	0.000	0.982	0.000	0.045	0.000	0.000
Actual	2012	4.970	0.000	0.864	0.000	0.061	0.000	0.000
Forecast	2013	5.146	0.000	0.864	0.000	0.000	0.000	0.000
Forecast	2014	5.201	0.000	0.864	0.000	0.000	0.000	0.000
Forecast	2015	5.460	0.000	0.864	0.000	0.000	0.000	0.000

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	t	FEMA	Coal	SFCAP	Liquor License	District	Bank
	<u>Fiscal</u>	<u>Millions</u>	<u>Transfer</u>	<u>SWCAP</u>	<u>Transfer</u>	<u>Court</u>	<u>Charges</u>
			<u>Millions</u>	<u>Millions</u>	<u>Millions</u>	<u>Millions</u>	<u>Millions</u>
Actual	2002	23.246	0.623	1.024	1.036	0.000	0.778
Actual	2003	0.000	0.000	1.179	0.558	2.665	0.771
Actual	2004	0.146	0.000	2.215	0.734	2.839	0.766
Actual	2005	5.540	0.684	2.514	0.431	3.009	0.737
Actual	2006	3.535	0.550	1.844	0.306	3.108	0.903
Actual	2007	0.302	0.536	1.723	0.436	3.135	0.867
Actual	2008	0.088	0.000	2.399	1.407	3.349	1.334
Actual	2009	0.291	0.608	1.715	0.399	3.450	1.556
Actual	2010	0.028	0.000	3.938	0.323	3.481	1.554
Actual	2011	0.000	0.000	3.931	0.363	3.596	1.538
Actual	2012	0.000	0.000	3.974	0.059	3.434	1.595
Forecast	2013	0.000	0.366	4.368	0.160	3.434	2.141
Forecast	2014	0.000	0.244	3.001	0.304	3.434	2.236
Forecast	2015	0.000	0.000	3.152	0.289	3.434	2.346

	t	Abandoned	Court	Bentonite	Captive	Procurement
	<u>Fiscal</u>	<u>Property</u>	<u>Surcharge</u>	<u>Millions</u>	<u>Account</u>	<u>Account</u>
		<u>Millions</u>	<u>Millions</u>	<u>Millions</u>	<u>Millions</u>	<u>Millions</u>
Actual	2002					
Actual	2003					
Actual	2004					
Actual	2005					
Actual	2006	3.310	1.589	0.504		
Actual	2007	2.359	1.660	0.417		
Actual	2008	4.253	1.616	0.564	0.023	
Actual	2009	2.470	1.686	0.483	0.000	0.451
Actual	2010	2.778	1.692	0.244	0.026	0.371
Actual	2011	3.756	1.663	0.376	0.021	0.376
Actual	2012	2.234	1.585	0.456	0.051	0.450
Forecast	2013	2.234	1.585	0.456	0.020	0.334
Forecast	2014	2.234	1.585	0.456	0.000	0.448
Forecast	2015	2.234	1.585	0.456	0.000	0.458

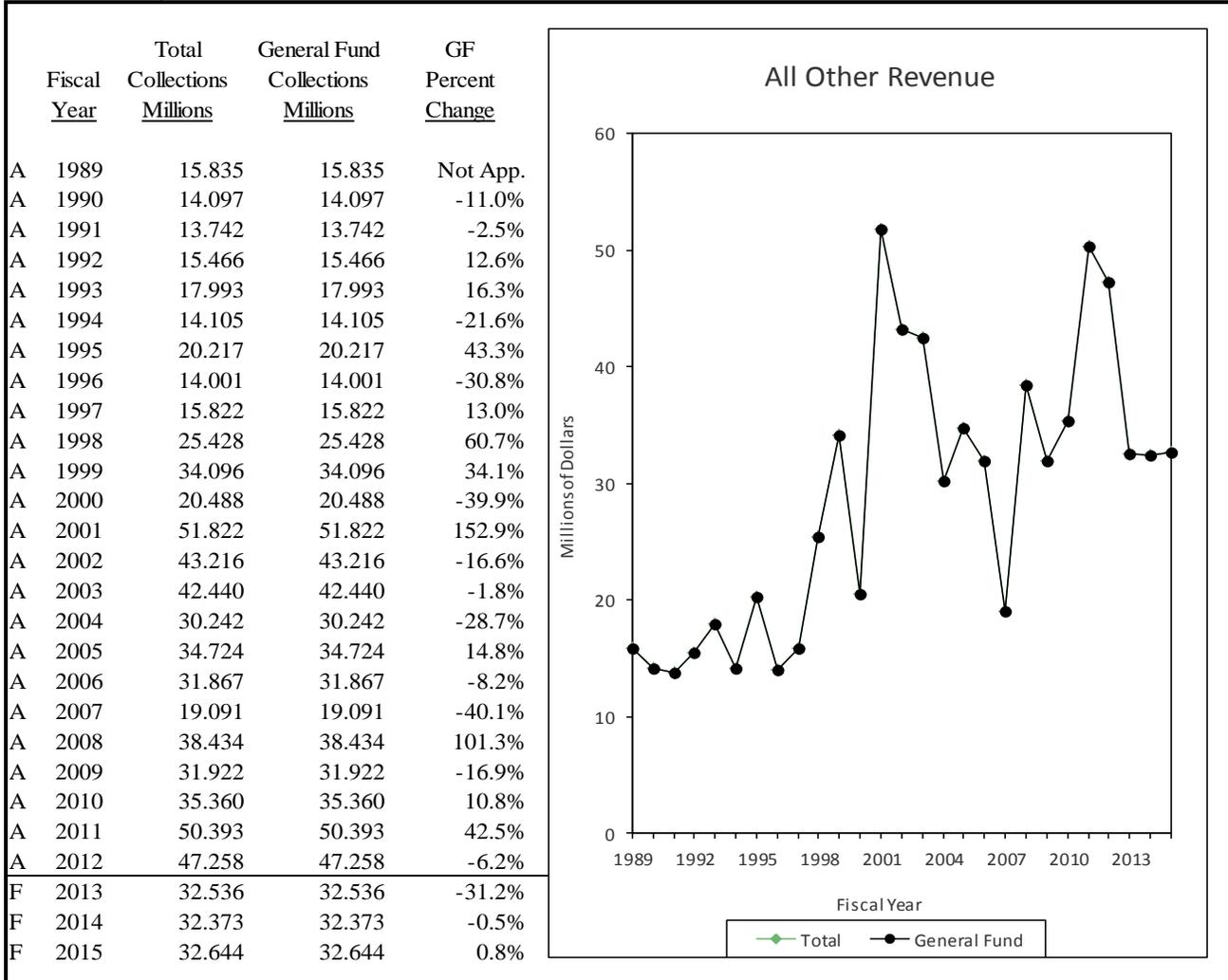
Total Rev. = Base × (1+ Annual Growth) + Vet. Account Transfer + Investment Transfer + Civil Fines +  
 GVW Fees + Accom. Tax + MSU/EMC Debt + Coal Transfer + SFCAP/SWCAP +  
 Liquor License Transfer + District Court + Bank Charges + Court Automation +  
 Abandoned Property + Bentonite + Captive Account + Procurement Account  
 Total Rev. = GF Rev.

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#### Revenue Projection:



**Data Source(s):** SABHRS, Office of Budget and Program Planning, Department of Justice, Department of Public Health and Human Services, Department of Administration, Department of Revenue, and the State Auditor

**Contacts:** Multiple state agencies