

ARKANSAS REVENUE REPORT
November 2008

Prepared for: MEMBERS OF THE ARKANSAS GENERAL ASSEMBLY
HIGHLIGHTS OF THE MONTH AND YEAR-TO-DATE COLLECTIONS

Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH

Collections of Gross General Revenues year-to-date of approximately \$2,217 million have increased \$101.5 million, or 4.8%, above the \$2,115.5 million collected last fiscal year-to-date. Net General Revenue Available for Distribution this month of \$328 million increased \$18.6 million, or 6%, from the \$309.4 million available for distribution in November 2007.

In accordance with Act 1315 of 1999, the Chief Fiscal Officer of the State transferred \$1,877,229.75 from Corporate Income Tax to the Workforce 2000 Development Fund for a current total of \$9,386,148.75.

COMPARISON OF THE FIRST FIVE MONTHS OF THE 2008-2009 FISCAL YEAR

DISTRIBUTION OF GROSS GENERAL REVENUES

WITH THE SAME PERIOD OF 2007-2008

	2008-2009	2007-2008	% Increase/ (Decrease)
GROSS GENERAL REVENUES	\$2,217,017,803.60	\$2,115,489,648.30	4.8%
Less: Claims & Taxes Erroneously Paid	16,411,274.36	15,234,524.82	7.7%
Uncollected Checks	1,301,165.54	1,259,817.46	3.3%
Warrant	0.00	0.00	0.0%
NET GENERAL REVENUES	\$2,199,305,363.70	\$2,098,995,306.02	4.8%
Less: State Central Services Fund	44,001,120.13	41,987,648.29	4.8%
Constitutional Officers' Fund	22,000,560.05	20,993,824.15	4.8%
Individual Income Tax Refunds*	48,731,415.57	44,609,438.42	9.2%
City-County Tourist Facilities	3,567,122.50	3,622,943.00	-1.5%
Corporation Income Tax Refunds	19,202,303.84	14,262,285.83	34.6%
Water Resources Development Bond Fund	0.00	0.00	0.0%
Desegregation Settlement	34,900,000.00	37,500,000.00	-6.9%
Water Waste Pollution Abatement Bond	2,500,000.00	1,000,000.00	150.0%
Waste Disp. & Pollution Abatement Bond Fund	0.00	0.00	0.0%
Aging & Adult Services Fund	902,939.05	910,818.36	-0.9%
Educational Excellence Trust Fund	120,103,802.90	124,346,139.51	-3.4%
Economic Development Incentive Fund	6,355,181.81	4,251,649.64	49.5%
College Saving Bond Fund	6,074,785.82	6,408,448.10	-5.2%
Educational Adequacy Fund	10,617,380.00	10,992,409.87	-3.4%
NET AVAILABLE FOR DISTRIBUTION	<u>\$1,880,348,752.03</u>	<u>\$1,788,109,700.85</u>	<u>5.2%</u>
TRANSFER TO GENERAL REVENUE FROM:			
General Improvement Fund	\$3,380,000.00	\$4,740,000.00	
Subtotal	<u>\$3,380,000.00</u>	<u>\$4,740,000.00</u>	
ADJUSTED NET AVAILABLE FOR DISTRIBUTION	<u>\$1,883,728,752.03</u>	<u>\$1,792,849,700.85</u>	<u>5.1%</u>

NET GENERAL REVENUE REQUIREMENTS

Revenue Stabilization Law Requirements for 2008-2009

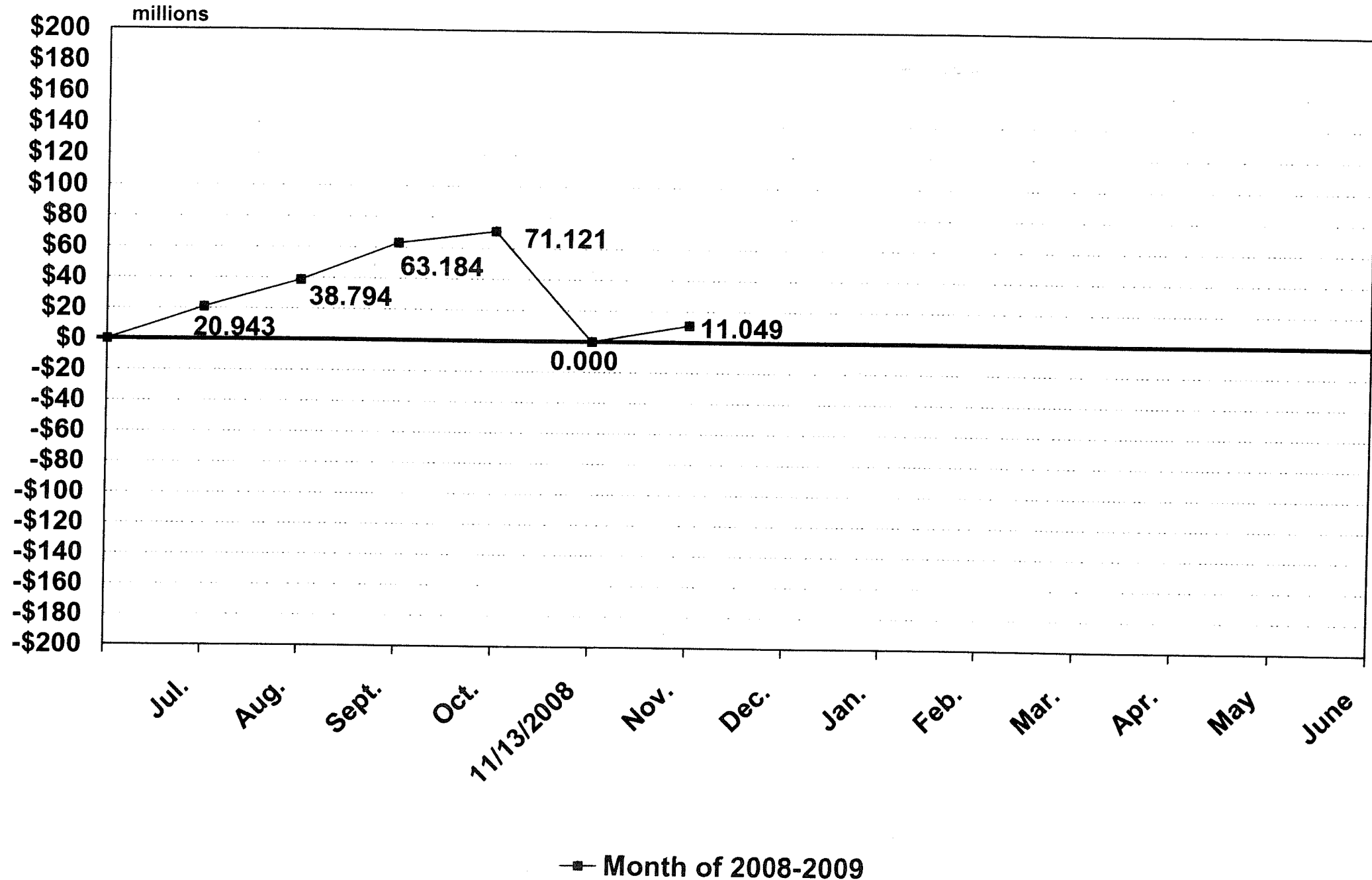
With Dollar & Percentage Increases Needed to Fund

Allotments (A) & (A-1) & (B)

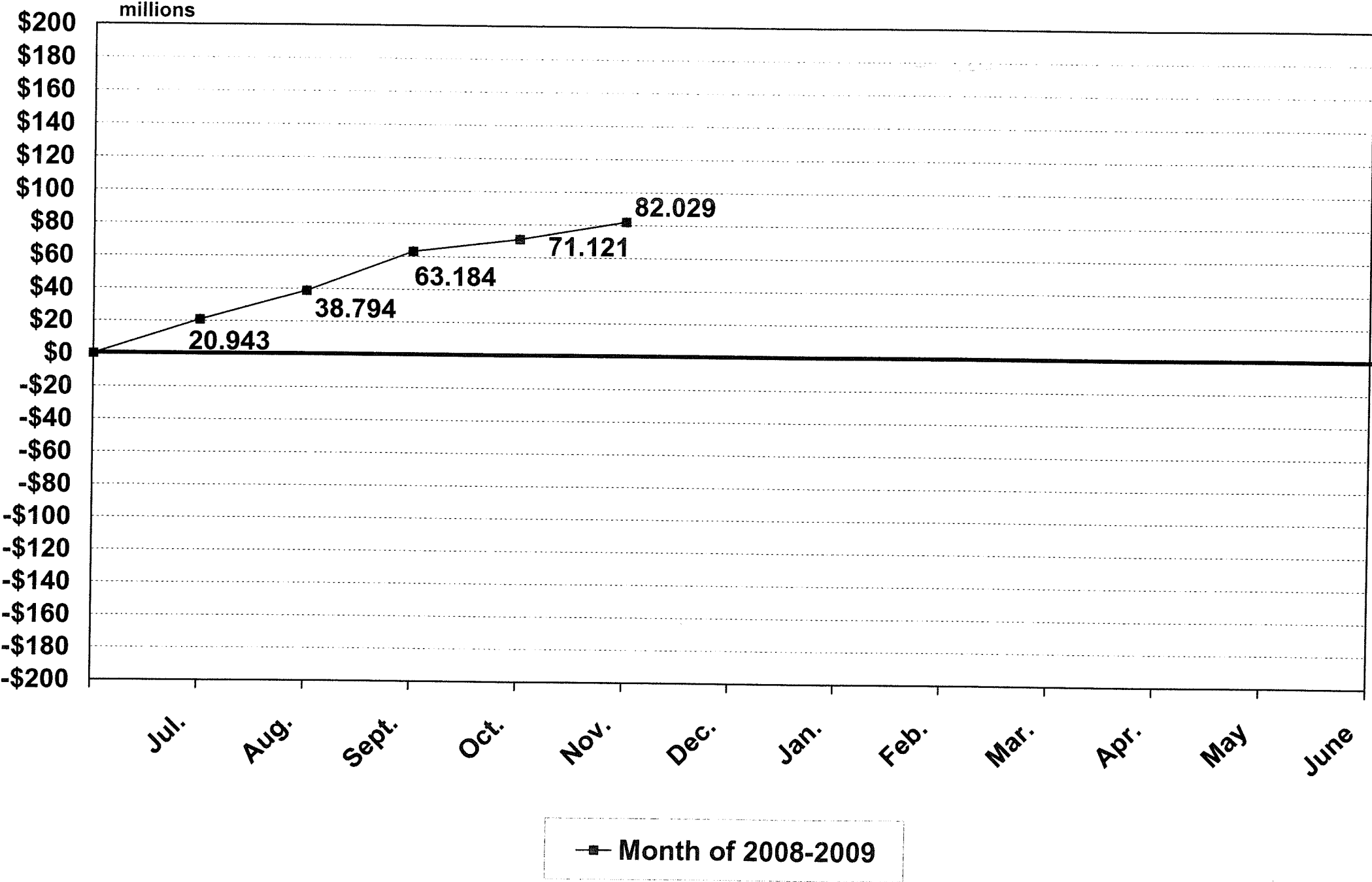
Allotment (A)	\$4,170,301,287.00
Allotment (A-1)	\$108,823,398.00
Allotment (B)	<u>\$244,548,418.00</u>
TOTAL	<u>\$4,523,673,103.00</u>

Total Dollar Amount Required to Fund 2008-2009	
Current DFA Estimate (Allotments A & A-1 & 53.9% of B)	\$4,411,009,647.00
Net General Revenues Distributed in 2007-2008	<u>\$4,529,194,716.49</u>
Dollar Increase (Decrease) in 2008-2009 Required over 2007-2008	<u>(\$118,185,069.49)</u>
Dollar Increase (Decrease) Collected Year-To-Date	<u>\$90,879,051.18</u>
Dollar Increase (Decrease) Required for Remainder of Year	<u>(\$209,064,120.67)</u>
Annual % Increase Req. to Fund 2008-2009 Current DFA Estimate	-2.609%
Annual % Required to Fund Allotments A and A-1 and B	-0.122%
Percent Increase (Decrease) Collected Year-To-Date	<u>5.069%</u>
Percent Increase (Decrease) DF&A Estimated to be Collected to Date	<u>4.453%</u>

CUMULATIVE DEVIATION FROM DFA NET GENERAL REVENUES AVAILABLE FOR DISTRIBUTION FORECAST



**CUMULATIVE DEVIATION FROM DFA NET GENERAL
REVENUES AVAILABLE FOR DISTRIBUTION FORECAST**



	November 2008	November 2007	Percent Increase/ (Decrease)	Five Months 2008-2009	Five Months 2007-2008	Percent Increase/ (Decrease)
<u>GENERAL REVENUES COLLECTED</u>						
<u>BY THE REVENUE DIVISION:</u>						
<u>Gross Receipts Taxes:</u>	\$171,446,632.78	\$176,071,185.58	-2.6%	\$925,092,841.49	\$906,245,501.83	2.1%
<u>Income Taxes:</u>						
Corporation - Final Payments	\$3,545,792.68	\$2,205,821.75	60.7%	\$21,156,790.48	\$24,927,408.34	-15.1%
Corporation - Estimates	3,076,278.46	3,381,855.02	-9.0%	105,070,372.28	107,320,433.46	-2.1%
Individual - Final Payments	5,652,559.43	5,185,065.91	9.0%	53,501,369.60	48,601,677.71	10.1%
Individual - Withholding-Monthly	184,122,096.19	152,336,192.87	20.9%	847,263,221.99	793,312,624.21	6.8%
Individual - Estimates	2,599,499.09	2,795,928.61	-7.0%	104,404,872.67	90,175,478.12	15.8%
Total Income Taxes	\$198,996,225.85	\$165,904,864.16	19.9%	\$1,131,396,627.02	\$1,064,337,621.84	6.3%
<u>Cigarette and Tobacco Taxes:</u>						
Cigarette Tax	\$8,224,260.03	\$9,821,248.13	-16.3%	\$50,981,350.45	\$51,072,788.74	-0.2%
Cigarette Permits	805.00	1,325.00	-39.2%	21,870.00	26,895.00	-18.7%
Cigar and Tobacco Taxes	1,825,138.42	1,777,917.60	2.7%	9,063,189.73	8,584,429.02	5.6%
Cigarette Paper Tax	46,791.14	39,784.98	17.6%	218,219.06	204,850.84	6.5%
Total Cigarette & Tob. Taxes	\$10,096,994.59	\$11,640,275.71	-13.3%	\$60,284,629.24	\$59,888,963.60	0.7%
<u>Alcoholic Beverage Taxes:</u>						
Liquor Tax - \$ 2.50 Per Gallon	\$722,697.74	\$689,970.20	4.7%	\$3,278,861.46	\$3,021,353.18	8.5%
Liquor Permits	13,035.00	9,825.00	32.7%	262,532.50	329,220.00	-20.3%
Beer Tax	1,811,949.20	1,375,791.27	31.7%	7,655,664.78	6,236,267.70	22.8%
Beer Permits	6,405.00	5,890.00	8.7%	107,660.00	135,400.00	-20.5%
Wine Tax - Imported	236,743.97	197,569.63	19.8%	831,909.65	798,082.89	4.2%
Wine Tax Domestic (70¢)	12,291.83	22,924.57	-46.4%	75,818.95	82,531.10	-8.1%
Wine Permits	1,750.00	135.00	1196.3%	15,928.50	17,046.00	-6.6%
Liquor Tax - 20¢ Per Case	24,328.12	23,191.99	4.9%	108,831.37	100,457.34	8.3%
Wine Tax - 5¢ Per Case	5,698.44	4,628.34	23.1%	20,322.80	19,227.17	5.7%
Native Wine Tax - 5¢ Per Case	356.46	617.43	-42.3%	2,059.80	2,202.32	-6.5%
Beer Tax - 25¢ Per Barrel	41,015.72	36,993.63	10.9%	195,891.45	189,275.92	3.5%
ABC Fines	14,800.00	32,350.00	-54.3%	91,635.00	90,650.00	1.1%
ABC Transcripts		63.60	-100.0%	102.80	469.00	-78.1%
Wine Enforcement - Act 424 of '87	80.21	69.89	14.8%	399.64	435.76	-8.3%
Imported Wine Tax - Act 424 of '87	919.48	783.25	17.4%	4,533.54	4,926.35	-8.0%
Liquor Tax - \$1.00/.50 per gallon	25,995.13	37,268.48	-30.2%	153,149.76	185,877.03	-17.6%
Sunday Sales Permits	105.00	410.00	-74.4%	14,145.00	15,560.00	-9.1%
Total Alcohol. Beverage Taxes	\$2,918,171.30	\$2,438,482.28	19.7%	\$12,819,447.00	\$11,228,981.76	14.2%

	November 2008	November 2007	Percent Increase/ (Decrease)	Five Months 2008-2009	Five Months 2007-2008	Percent Increase/ (Decrease)
<u>Racing Taxes:</u>						
Dog Racing	\$106,266.61	\$78,090.16	36.1%	\$504,850.97	\$563,648.39	-10.4%
Horse Racing	347,936.62	268,117.49	29.8%	1,369,980.88	1,296,854.73	5.6%
Electronic Games License Fee	2,000.00	1,025.00	95.1%	7,225.00	8,225.00	-12.2%
Electronic Games Privilege Fee	479,545.69	432,881.06	10.8%	2,453,590.63	2,120,665.11	15.7%
Total Racing Taxes	\$935,748.92	\$780,113.71	20.0%	\$4,335,647.48	\$3,989,393.23	8.7%
<u>Severance Tax - 3/4:</u>	\$987,203.83	\$1,157,462.91	-14.7%	\$8,229,978.55	\$5,508,582.87	49.4%
<u>Estate Tax:</u>	\$3,033.66	\$53,271.05	-94.3%	\$184,747.81	\$73,051.63	152.9%
<u>Real Estate Transfer Tax:</u>				\$7,107,788.32	\$7,107,788.32	
<u>DFA Fines, Penalties and Court Cost</u>	\$8,710.00	\$176,974.98	-95.1%	\$63,831.21	\$212,120.78	-69.9%
<u>DWI Reinstatement Fee:</u>	\$13,380.00	\$19,305.00	-30.7%	\$84,924.39	\$103,474.87	-17.9%
<u>DUI Reinstatement Fees:</u>	\$1,485.00	\$1,851.00	-19.8%	\$9,921.00	\$12,804.00	-22.5%
<u>Dyed Distillate Special Fuel Gallonage Tax:</u>	\$992,983.64	\$895,538.74	10.9%	\$5,913,759.48	\$4,022,862.13	47.0%
<u>Miscellaneous Taxes:</u>						
Vending Machine Decal Act 344 of '97	5,112.20	1,218.00	319.7%	\$357,574.60	\$362,145.40	-1.3%
Bingo Registration Fee	580.00	1,270.00	-54.3%	\$21,055.00	\$6,755.00	211.7%
Bingo Registration Fee Non-Profit						
Bingo Gross Receipts Tax	49,890.16	93,182.87	-46.5%	\$439,020.95	\$419,149.35	4.7%
Total Miscellaneous Taxes	\$55,582.36	\$95,670.87	-41.9%	\$817,650.55	\$788,049.75	3.8%
<u>SUBTOTAL REVENUE DIVISION</u>	\$386,456,151.93	\$359,234,995.99	7.6%	\$2,156,341,793.54	\$2,063,519,196.61	4.5%
<u>GENERAL REVENUES</u>						
<u>COLLECTED BY OTHER AGENCIES:</u>						
<u>Secretary of State:</u>						
Franchise Tax	\$660,410.68	\$146,377.97	351.2%	\$3,279,452.41	\$3,246,457.66	1.0%
Anonymous Campaign Contribution				\$19,011.66	\$49,335.60	-61.5%
Fictitious Name Penalty						
<u>Insurance Department:</u>						
Premium Tax	\$17,588,749.01	\$22,355,792.44	-21.3%	\$40,556,762.02	\$45,415,288.33	-10.7%
<u>Labor Department:</u>						
Employment Agency Tax	\$1,170.00	\$325.00	260.0%	\$3,065.00	\$625.00	390.4%
<u>State Auditor:</u>						
Unclaimed Property Act 55 (1ES) of '03				\$13,712,591.69		
<u>State Highway & Transportation Dept.:</u>						
Motor Carrier Fees	\$32,065.98	\$28,477.16	12.6%	\$147,272.50	\$138,942.01	6.0%
Registration of Insurance Fee					\$1,157.38	-100.0%
Large Truck Speeding Fine	\$19,494.69	\$35,655.64	-45.3%	\$115,128.50	\$164,393.34	-30.0%

	November 2008	November 2007	Percent Increase/ (Decrease)	Five Months 2008-2009	Five Months 2007-2008	Percent Increase/ (Decrease)
<u>State Securities Dept.:</u>						
Securities Fees	\$540,877.22	\$547,308.89	-1.2%	\$1,942,265.67	\$2,157,637.64	-10.0%
<u>Commissioner of State Lands:</u>						
Mineral Royalties & Leases	\$126,215.30	\$214,793.48	-41.2%	\$694,601.32	\$611,485.68	13.6%
<u>Health Department:</u>						
Pet Store Registration Fee					\$250.00	-100.0%
<u>State Treasurer:</u>						
Bail Bondsman				\$186,469.29	\$166,419.05	12.0%
College Saving Bond						
Surplus Campaign Funds						
Miscellaneous Reimbursement						
<u>Attorney General:</u>						
Professional Fund Raiser Fee	\$4,920.00	\$4,840.00	1.7%	\$19,390.00	\$18,460.00	5.0%
Undistributed Back Pay						
Long-Term Care Act 1292 of 1993						
Arkansas Medicaid Program Trust Act 1621						
<u>Department of Finance & Administration:</u>						
Severed Resources Fees						
<u>Ethics Commission:</u>						
Late Filing Fees						
<u>TOTAL GENERAL REVENUES</u>	<u>\$405,430,054.81</u>	<u>\$382,568,566.57</u>	<u>6.0%</u>	<u>\$2,217,017,803.60</u>	<u>\$2,115,489,648.30</u>	<u>4.8%</u>

	November 2008	November 2007	Percent Increase/ (Decrease)	Five Months 2008-2009	Five Months 2007-2008	Percent Increase/ (Decrease)
<u>SPECIAL REVENUES COLLECTED BY</u>						
<u>THE REVENUE DIVISION BY</u>						
<u>BENEFITING FUND OR ACCOUNT:</u>						
<u>State Central Services:</u>						
Driver's License Vision Test	\$119,977.33	\$125,408.85	-4.3%	\$757,770.60	\$719,172.02	5.4%
Gross Receipts Tax Permit	30,305.00	26,850.00	12.9%	160,860.00	182,656.00	-11.9%
Liability Insurance Reinstatement Fee	360.00	780.00	-53.8%	2,683.51	3,680.00	-27.1%
Special License Plate Fee	106,846.82	113,399.82	-5.8%	718,694.68	646,450.70	11.2%
Special Driver Licen.-Act 311 of '73	55,803.34	60,590.21	-7.9%	357,968.77	353,346.53	1.3%
Validation Decal Fee-Act 974 of '97	154,005.16	183,547.18	-16.1%	1,069,407.58	1,078,354.31	-0.8%
DWI Reinstatement Fee Act 802 of '95	44,154.00	63,706.50	-30.7%	280,250.45	341,466.98	-17.9%
Additional Severance Tax - Coal						
Rental Car Search Act 1359 of '99	135.00	368.00	-63.3%	848.00	2,252.00	-62.3%
Driver Confirmation Act 1810 of '01						
Total State Central Services	\$511,586.65	\$574,650.56	-11.0%	\$3,348,483.59	\$3,327,378.54	0.6%
<u>Highway and Transportation Department:</u>						
Motor Vehicle Trip Permits	\$8,481.00	\$36,894.00	-77.0%	\$145,299.00	\$179,663.00	-19.1%
Motor Vehicle Licenses	6,427,507.24	5,768,768.04	11.4%	42,441,983.05	43,349,160.46	-2.1%
Motor Fuels Tax	34,473,125.41	35,951,126.26	-4.1%	167,924,543.77	177,533,996.72	-5.4%
Motor Fuels Tax-Act 437 of '79	1,750,060.21	1,828,622.02	-4.3%	8,649,820.06	9,177,034.59	-5.7%
Motor Fuels Tax Increase of '73	1,750,060.21	1,828,622.02	-4.3%	8,649,820.06	9,177,034.59	-5.7%
Motor Fuel Interstate Users	781,894.05	675,323.89	15.8%	5,422,205.27	6,310,681.42	-14.1%
Cotton Trailer Registration Permit	1,544.00	1,952.00	-20.9%	59,635.00	66,728.00	-10.6%
Title Transfers-Act 439 of '79	214,537.99	274,791.33	-21.9%	1,496,592.10	1,585,770.50	-5.6%
Driver Search Fees-Act 1067 of '79	698,123.66	680,357.58	2.6%	3,625,613.57	3,748,539.70	-3.3%
Unified Carrier Fees-Act 232 of '07	456,401.00	371,900.00	22.7%	766,717.02	1,151,971.00	-33.4%
Total Highway Department	\$46,561,734.77	\$47,418,357.14	-1.8%	\$239,520,262.90	\$252,280,579.98	-5.1%
<u>State Police:</u>						
Intransit Fees	\$3.00	\$21.00	-85.7%	\$42.00	\$48.00	-12.5%
Commercial Drivers Lic. Test	39,650.00	52,354.68	-24.3%	263,183.16	314,791.91	-16.4%
Liablity Insurance Fine						
Driver's License Inc. Act 1500/2001	201,908.14	212,093.51	-4.8%	1,300,469.73	1,203,305.40	8.1%
Drive Out Licenses	6,900.90	10,810.20	-36.2%	53,295.00	62,104.00	-14.2%
Driver Test Fee	35,560.00	43,285.00	-17.8%	269,585.09	269,685.47	0.0%
DWI Reinstate./Duplicate Act 1001/2003	294,678.33	312,121.45	-5.6%	1,898,308.16	1,812,202.96	4.8%
VIN Inspection Fee Act 1329/2003	675.00	450.00	50.0%	3,850.00	2,950.00	30.5%
Total State Police	\$579,375.37	\$631,135.84	-8.2%	\$3,788,733.14	\$3,665,087.74	3.4%

	November 2008	November 2007	Percent Increase/ (Decrease)	Five Months 2008-2009	Five Months 2007-2008	Percent Increase/ (Decrease)
<u>Miscellaneous Agencies:</u>						
ABC - Non Dealer Registration Fee		\$100.00	-100.0%	\$4,132.50	\$4,297.50	-3.8%
Prostate Cancer Foundation-Add.Tobacco Tax	\$12,863.42	\$13,242.81	-2.9%	\$70,728.24	\$68,510.86	3.2%
<u>Forestry Commission:</u>						
Timber Severance	\$292,980.08	\$430,629.87	-32.0%	\$1,498,448.30	\$1,688,461.01	-11.3%
<u>Boating Safety:</u>						
Motor Boat Registration	\$32,513.70	\$34,220.30	-5.0%	\$431,895.25	\$334,382.30	29.2%
<u>County Aid:</u>						
Severance Tax - 1/4	\$329,068.02	\$385,820.94	-14.7%	\$2,743,326.20	\$1,835,758.49	49.4%
Real Estate Transfer-Act 754 of '83	\$54,296.10	\$86,123.14	-37.0%	\$316,797.99	\$467,226.03	-32.2%
Add.Severance.Tax-Act 761 of '83	\$90,169.80	\$97,712.81	-7.7%	\$582,859.63	\$617,756.86	-5.6%
<u>Aeronautics Department:</u>						
Aviation Sales Tax	\$696,242.11	\$485,629.65	43.4%	\$4,252,150.26	\$1,606,199.74	164.7%
Aviation Use Tax	\$79,083.48	\$278,072.23	-71.6%	\$1,286,382.00	\$1,413,330.31	-9.0%
<u>Indigent Patients Hospital Care-Memphis:</u>						
Dog Racing - 15 Additional Days						
<u>Mid-South Community College-Nursing Program:</u>						
Dog Racing - 15 Additional Days	\$2,494.49	\$2,145.06	16.3%	\$12,142.13	\$14,577.32	-16.7%
<u>Racing Commission:</u>						
Electronic Gaming Application Fees	\$6,000.00	\$3,250.00	84.6%	\$19,650.00	\$19,600.00	0.3%
<u>Soybean Board:</u>						
Soybean Tax - State	\$296,999.13	\$391,104.99	-24.1%	\$476,053.07	\$589,802.23	-19.3%
Soybean Tax - National	\$296,999.10	\$391,104.94	-24.1%	\$476,052.84	\$589,801.91	-19.3%
<u>Oil Museum:</u>						
Severance Tax - Oil & Brine	\$5,113.65	\$7,092.12	-27.9%	\$35,439.74	\$35,066.34	1.1%
<u>University of Arkansas:</u>						
Wine Tax - Domestic (5¢)						
<u>Clerks Continuing Education:</u>						
Real Estate Transf.-Act 754 of '83				\$90,000.00	\$90,000.00	
<u>Oil & Gas Commission:</u>						
Additional Severance Tax - Brine	\$10,738.89	\$9,924.10	8.2%	\$55,741.50	\$49,941.37	11.6%
<u>Ark. Beef Council:</u>						
Beef Council - State	\$24,201.20	\$34,925.33	-30.7%	\$174,442.47	\$203,202.66	-14.2%
Beef Council - National	\$24,201.20	\$34,925.33	-30.7%	\$174,442.47	\$203,202.66	-14.2%

	<u>November 2008</u>	<u>November 2007</u>	<u>Percent Increase/ (Decrease)</u>	<u>Five Months 2008-2009</u>	<u>Five Months 2007-2008</u>	<u>Percent Increase/ (Decrease)</u>
<u>Wheat Board:</u>						
Wheat Tax	\$1,867.43	\$1,384.18	34.9%	\$499,272.19	\$302,173.05	65.2%
<u>Rice Board:</u>						
Rice Tax	\$814,034.52	\$976,538.48	-16.6%	\$2,466,880.05	\$3,196,363.65	-22.8%
<u>Ark. Natural & Cultural Resources Grant & Trust:</u>						
Add'l Real Estate Transfer - 80%	\$868,754.27	\$1,377,993.54	-37.0%	\$1,876,826.73	\$4,308,651.07	-56.4%
<u>Parks & Tourism:</u>						
Add'l Real Estate Transfer - 10%	\$108,594.16	\$172,249.00	-37.0%	\$813,609.66	\$1,114,469.52	-27.0%
<u>Natural & Cultural Resources Historic Preservation:</u>						
Add'l Real Estate Transfer - 10%	\$108,594.16	\$172,249.00	-37.0%	\$813,609.66	\$1,114,469.52	-27.0%
<u>Public Health:</u>						
DWI Reinstatement Fee 802/95	\$9,366.00	\$13,513.50	-30.7%	\$59,447.06	\$72,432.38	-17.9%
DWI Fees 918/83						
DUI Reinstatement Fee 863/93	\$990.00	\$1,234.00	-19.8%	\$6,614.00	\$8,536.00	-22.5%
Additional Court Cost						
Amusement Machines	\$5,225.00	\$8,350.00	-37.4%	\$115,550.00	\$96,760.00	19.4%
Choose Life License Plate Fee 344/03						
<u>Choose Life Adoption Assistance:</u>						
Choose Life License Plate Fee 344/03						
<u>Disease & Pest Control:</u>						
Livestock & Poultry Vacc. Fee	\$39,278.00	\$62,086.10	-36.7%	\$294,111.04	\$324,054.08	-9.2%
<u>Petroleum Storage Tank:</u>						
Environmental Assurance Fee	\$653,434.55	\$640,223.70	2.1%	\$3,202,277.52	\$3,293,047.62	-2.8%
<u>Commercial Drivers License:</u>						
Driver's Search Fee	\$143,443.34	\$137,554.42	4.3%	\$745,990.43	\$762,316.80	-2.1%
Commerical Drivers License Fee	\$48,142.22	\$55,792.44	-13.7%	\$302,649.06	\$310,553.19	-2.5%
<u>Waste Tire Grant:</u>						
Waste Tire Fee Act 749 of '91	\$97,454.35	\$257,299.88	-62.1%	\$1,754,435.00	\$2,077,908.37	-15.6%
District Waste Tire Fee	\$24,481.50	\$49,461.75	-50.5%	\$309,330.45	\$370,833.45	-16.6%
<u>Department of Environmental Quality Fee:</u>						
Waste Tire Fee 8%	\$8,474.29	\$22,373.90	-62.1%	\$152,559.56	\$180,733.77	-15.6%
<u>Swine Testing:</u>						
Swine Testing Fee				\$28.00	\$15.00	86.7%

	<u>November 2008</u>	<u>November 2007</u>	<u>Percent Increase/ (Decrease)</u>	<u>Five Months 2008-2009</u>	<u>Five Months 2007-2008</u>	<u>Percent Increase/ (Decrease)</u>
<u>Telecommunication Equipment:</u>						
Local Exchange Carrier Surcharge	\$27,785.67	\$38,105.91	-27.1%	\$188,869.67	\$179,726.42	5.1%
<u>Conservation Tax:</u>						
Sales & Use Tax - 1/8 cent	\$4,914,725.28	\$4,978,323.19	-1.3%	\$26,213,226.88	\$25,264,393.56	3.8%
<u>Arkansas Corn and Grain Promotion:</u>						
Corn & Grain Assessment	\$79,642.41	\$121,080.27	-34.2%	\$225,139.13	\$530,118.84	-57.5%
<u>Catfish Promotion Board:</u>						
Catfish Feed Assessment	\$27,596.10	\$26,868.05	2.7%	\$84,829.30	\$119,107.28	-28.8%
<u>Game Protection:</u>						
Fines & Interest	\$55,448.92	\$57,804.93	-4.1%	\$384,650.96	\$329,916.68	16.6%
<u>Public School:</u>						
Amusement Machines				\$30,000.00	\$30,000.00	
<u>Administration of Justice:</u>						
Court Cost & Filing Fees	\$488,666.51	\$775,109.33	-37.0%	\$1,185,460.80	\$2,514,366.69	-52.9%
<u>Committed to Education:</u>						
Education License Fee						
<u>Breast Cancer Research (UAMS):</u>						
Additional Tobacco Tax	\$88,436.67	\$91,045.03	-2.9%	\$486,260.27	\$471,015.74	3.2%
Breast Cancer/Komen License Plate	\$8,002.50	\$8,000.00	0.0%	\$54,438.40	\$46,481.35	17.1%
<u>Breast Cancer Control (Health Dept.):</u>						
Additional Tobacco Tax	\$315,151.13	\$324,446.17	-2.9%	\$1,732,827.13	\$1,678,501.99	3.2%
<u>Aging and Adult Services (Meals on Wheels):</u>						
Additional Tobacco Tax	\$77,169.87	\$79,445.92	-2.9%	\$424,310.88	\$411,008.50	3.2%
<u>DHS Grants (Senior Prescription Drugs):</u>						
Additional Tobacco Tax						
<u>DHS RX Program</u>						
Additional Tobacco Tax	\$38,584.93	\$39,722.96	-2.9%	\$212,155.44	\$205,504.25	3.2%

	November 2008	November 2007	Percent Increase/ (Decrease)	Five Months 2008-2009	Five Months 2007-2008	Percent Increase/ (Decrease)
<u>Property Tax Relief - Amendment 79:</u>						
Sales & Use Tax - 1/2 cent	\$18,864,003.64	\$19,264,221.53	-2.1%	\$100,878,562.05	\$98,541,937.90	2.4%
Dyed Diesel Tax - 87/07	\$110,187.40	\$99,374.32	10.9%	\$656,226.20	\$446,400.84	47.0%
<u>Alternative Fuel:</u>						
Utility Assessment						
<u>Weatherization Assistance :</u>						
Utility Assessment						
<u>Educational Adequacy:</u>						
Sales & Use Tax - 7/8 cent	\$32,914,592.59	\$33,515,911.90	-1.8%	\$176,133,136.42	\$171,538,496.61	2.7%
Dyed Diesel Tax - 87/07	\$193,152.08	\$174,197.38	10.9%	\$1,150,326.14	\$782,514.55	47.0%
<u>Fallen Firefighter's Memorial:</u>						
Special License Plate Fee - 28/05	\$382.77	\$428.84	-10.7%	\$2,806.24	\$2,592.68	8.2%
<u>In God We Trust:</u>						
Special License Plate Fee - 727/05	\$3,250.00	\$2,275.00	42.9%	\$24,043.06	\$16,508.78	45.6%
<u>TOTAL SPECIAL REVENUES COLLECTED:</u>	<u>\$111,045,573.42</u>	<u>\$114,854,831.78</u>	<u>-3.3%</u>	<u>\$582,838,623.60</u>	<u>\$589,746,073.98</u>	<u>-1.2%</u>
<u>Ad Valorem Tax Trust:</u>						
Private Car Bus & Truck	\$273,979.85	\$125,312.69	118.6%	\$5,996,638.83	\$5,625,731.65	6.6%
<u>AR Medicaid Program Trust:</u>						
Soft Drink Tax	\$3,554,299.78	\$3,642,643.26	-2.4%	\$21,367,542.24	\$20,819,995.40	2.6%
<u>U.S. Olympic Committee Program Trust:</u>						
Income Tax Check Off Contribution/Gift						
<u>AR Disaster Relief Program Trust:</u>						
Grant/Gift/Donation						
<u>AR School For The Deaf Fund:</u>						
Income Tax Check Off Contribution						
<u>AR School For The Blind Fund:</u>						
Income Tax Check Off Contribution						