

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**  
 Undedicated Revenues - General Fund  
 For the Eleventh Month Ended May 31, 2010  
 For the Fiscal Year Ending June 30, 2010  
 Comparison to Budget

EXHIBIT I

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2010
	Actual	Budget	Variance Over/(under)	Percent Over/(under)	Actual	Budget	Variance Over/(under)	Percent Over/(under)	
Sales and Use Tax	68,264,477	62,770,570	5,493,907	8.8%	735,359,428	723,513,136	11,846,292	1.6%	883,839,994
Service Provider Tax	4,428,856	4,310,310	118,546	2.8%	45,570,052	46,337,022	(766,970)	(1.7%)	55,590,852
Individual Income Tax	97,904,539	85,862,374	12,042,165	14.0%	1,134,870,949	1,123,073,499	11,797,450	1.1%	1,299,630,000
Corporate Income Tax	5,437,309	1,900,700	3,536,609	186.1%	143,294,603	124,295,037	18,999,566	15.3%	147,718,716
Cigarette and Tobacco Tax	11,455,570	10,704,631	750,939	7.0%	133,712,817	127,626,704	6,086,113	4.8%	140,139,902
Insurance Companies Tax	13,116,582	13,303,220	(186,638)	(1.4%)	54,164,668	49,369,104	4,795,564	9.7%	71,985,000
Estate Tax	779,062	2,245,136	(1,466,074)	(65.3%)	24,170,655	22,861,997	1,308,658	5.7%	29,593,253
Fines, Forfeits and Penalties	1,916,590	2,460,130	(543,540)	(22.1%)	29,609,253	30,130,853	(521,600)	(1.7%)	32,853,721
Income from Investments	(8,472)	(32,392)	23,920	73.8%	95,416	18,753	76,663	408.8%	103,246
Transfer from Lottery Commission	4,779,478	4,762,916	16,562	0.3%	47,320,708	45,782,974	1,537,734	3.4%	49,843,299
Transfers for Tax Relief Programs	(2,183,326)	(874,999)	(1,308,327)	(149.5%)	(112,797,522)	(111,484,861)	(1,312,661)	(1.2%)	(112,559,862)
Transfer to Municipal Revenue Sharing	(10,379,466)	(10,394,915)	15,449	0.1%	(89,978,421)	(88,942,680)	(1,035,741)	(1.2%)	(95,899,642)
Other Taxes and Fees	26,628,740	27,522,211	(893,471)	(3.2%)	132,284,795	133,442,422	(1,157,627)	(0.9%)	148,808,830
Other Revenues	1,815,633	4,316,118	(2,500,485)	(57.9%)	32,790,783	36,321,231	(3,530,448)	(9.7%)	41,358,080
<b>Total Collected</b>	<b>223,955,572</b>	<b>208,856,010</b>	<b>15,099,562</b>	<b>7.2%</b>	<b>2,310,468,183</b>	<b>2,262,345,191</b>	<b>48,122,992</b>	<b>2.1%</b>	<b>2,693,005,389</b>

- NOTES: (1) Included in the above is \$10,379,466 for the month and \$89,978,421 year to date, that was set aside for Revenue Sharing with cities and towns  
 (2) Figures reflect estimates of the Maine State Revenue Forecasting Committee approved in March 2010  
 (3) This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Eleventh Month Ended May 31, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2010 and 2009  
 Comparison to Prior Year

EXHIBIT II

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)
Sales and Use Tax	68,264,477	63,678,698	4,585,779	7.2%	735,359,428	760,900,865	(25,541,437)	(3.4%)
Service Provider Tax	4,428,856	4,105,057	323,799	7.9%	45,570,052	43,977,045	1,593,007	3.6%
Individual Income Tax	97,904,539	82,135,878	15,768,662	19.2%	1,134,870,949	1,202,668,446	(67,797,498)	(5.6%)
Corporate Income Tax	5,437,309	6,273,831	(836,522)	(13.3%)	143,294,603	117,205,772	26,088,831	22.3%
Cigarette and Tobacco Tax	11,455,570	10,722,157	733,413	6.8%	133,712,817	130,453,084	3,259,734	2.5%
Insurance Companies Tax	13,116,582	13,891,232	(774,649)	(5.6%)	54,164,668	53,454,023	710,644	1.3%
Estate Tax	779,062	2,270,016	(1,490,954)	(65.7%)	24,170,655	24,777,386	(606,732)	(2.4%)
Fines, Forfeits and Penalties	1,916,590	3,201,168	(1,284,578)	(40.1%)	29,609,253	39,406,554	(9,797,301)	(24.9%)
Income from Investments	(8,472)	(145,352)	136,880	94.2%	95,416	1,110,396	(1,014,979)	(91.4%)
Transfer from Lottery Commission	4,779,478	3,913,935	865,543	22.1%	47,320,708	45,473,514	1,847,193	4.1%
Transfers for Tax Relief Programs	(2,183,326)	(967,761)	(1,215,565)	(125.6%)	(112,797,522)	(121,600,312)	8,802,789	7.2%
Transfer to Municipal Revenue Sharing	(10,379,466)	(7,916,511)	(2,462,955)	(31.1%)	(89,978,421)	(102,160,745)	12,182,324	11.9%
Other Taxes and Fees	26,628,740	28,689,087	(2,060,347)	(7.2%)	132,284,795	132,237,560	47,235	0.0%
Other Revenues	1,815,633	4,222,507	(2,406,874)	(57.0%)	32,790,783	39,122,881	(6,332,097)	(16.2%)
<b>Total Collected</b>	<b>223,955,572</b>	<b>214,073,942</b>	<b>9,881,629</b>	<b>4.6%</b>	<b>2,310,468,183</b>	<b>2,367,026,469</b>	<b>(56,558,286)</b>	<b>(2.4%)</b>

NOTE Due to changes in the report, prior year actuals were revised for a more accurate comparison of current year revenues to prior year revenues. Prior year total collections have not changed.

**STATE OF MAINE**  
Undedicated Revenues - General Fund  
For the Eleventh Month Ended May 31, 2010  
For the Fiscal Year Ending June 30, 2010  
Comparison to Budget

EXHIBIT III

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2010
	Actual	Budget	Variance Over/(under)	Percent Over/(under)	Actual	Budget	Variance Over/(under)	Percent Over/(under)	
<u>Detail of Other Taxes &amp; Fees</u>									
0100's All Others	727,028	669,619	57,409	8.6%	25,517,338	26,845,883	(1,328,545)	(4.9%)	31,538,119
0300's Gas Tax	20,383	19,179	1,204	6.3%	239,447	239,727	(280)	(0.1%)	263,089
0400's Alcohol Excise Tax	1,381,122	1,487,366	(106,244)	(7.1%)	15,292,774	15,287,367	5,407	0.0%	16,963,056
0700's Corporation Taxes	566,508	1,955,995	(1,389,487)	(71.0%)	5,585,563	6,327,838	(742,275)	(11.7%)	7,505,099
0800's Public Utilities	17,678,938	16,996,988	681,950	4.0%	17,746,443	16,996,988	749,455	4.4%	16,996,988
1000's Banking Taxes	2,067,260	1,829,579	237,681	13.0%	21,635,932	20,646,239	989,693	4.8%	22,475,930
1100's Alcoholic Beverages	495,203	404,363	90,840	22.5%	4,063,515	3,926,808	136,707	3.5%	4,378,855
1200's Amusements Tax	-	-	-	-	-	-	-	-	-
1300's Harness Racing/Parimutuels/Slots	684,620	777,762	(93,142)	(12.0%)	8,289,917	8,353,671	(63,754)	(0.8%)	10,081,514
1400's Business Taxes	1,392,281	1,438,740	(46,459)	(3.2%)	15,506,919	15,251,708	255,211	1.7%	16,589,919
1500's Motor Vehicle Licenses	262,722	370,330	(107,608)	(29.1%)	4,277,101	4,342,879	(65,778)	(1.5%)	4,646,488
1700's Inland Fisheries & Wildlife	1,330,003	1,547,309	(217,306)	(14.0%)	13,842,237	14,927,734	(1,085,497)	(7.3%)	17,042,965
1900's Hospital Excise & Other	22,672	24,981	(2,309)	(9.2%)	287,608	295,580	(7,972)	(2.7%)	326,808
<b>Total Other Taxes &amp; Fees</b>	<b>26,628,740</b>	<b>27,522,211</b>	<b>(893,471)</b>	<b>(3.2%)</b>	<b>132,284,795</b>	<b>133,442,422</b>	<b>(1,157,627)</b>	<b>(0.9%)</b>	<b>148,808,830</b>
<u>Detail of Other Revenues</u>									
2200's Federal Revenues	437,913	676,494	(238,581)	(35.3%)	8,353,239	9,984,356	(1,631,117)	(16.3%)	10,680,432
2300's County Revenues	-	-	-	-	-	-	-	-	-
2400's Revenues from Cities & Towns	1,629	17,075	(15,446)	(90.5%)	85,272	162,011	(76,739)	(47.4%)	251,789
2500's Revenues from Private Sources	14,218	140,829	(126,611)	(89.9%)	8,191,646	8,305,727	(114,081)	(1.4%)	8,446,558
2600's Current Service Charges	2,616,998	3,180,839	(563,841)	(17.7%)	29,757,411	30,186,786	(429,375)	(1.4%)	33,157,095
2700's Transfers from Other Funds	(1,412,712)	280,881	(1,693,593)	(603.0%)	(13,803,788)	(12,345,149)	(1,458,639)	(11.8%)	(11,257,794)
2800's Sales of Property & Equipment	157,586	20,000	137,586	687.9%	207,003	27,500	179,503	652.7%	80,000
<b>Total Other Revenues</b>	<b>1,815,633</b>	<b>4,316,118</b>	<b>(2,500,485)</b>	<b>(57.9%)</b>	<b>32,790,783</b>	<b>36,321,231</b>	<b>(3,530,448)</b>	<b>(9.7%)</b>	<b>41,358,080</b>

**NOTE:** This report has been prepared from preliminary month end figures and is subject to change.

**STATE OF MAINE**  
 Undedicated Revenues - General Fund  
 For the Eleventh Month Ended May 31, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2010 and 2009  
 Comparison to Prior Year

EXHIBIT IV

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)
<b><u>Detail of Other Taxes &amp; Fees</u></b>								
0100's All Others	727,028	817,830	(90,802)	(11.1%)	25,517,338	30,370,270	(4,852,932)	(16.0%)
0300's Gas Tax	20,383	18,952	1,431	7.5%	239,447	224,955	14,492	6.4%
0400's Alcohol Excise Tax	1,381,122	1,512,499	(131,376)	(8.7%)	15,292,774	15,730,688	(437,913)	(2.8%)
0700's Corporation Taxes	566,508	305,945	260,563	85.2%	5,585,563	4,417,808	1,167,755	26.4%
0800's Public Utilities	17,678,938	19,305,252	(1,626,313)	(8.4%)	17,746,443	19,536,483	(1,790,040)	(9.2%)
1000's Banking Taxes	2,067,260	2,048,230	19,030	0.9%	21,635,932	21,874,710	(238,778)	(1.1%)
1100's Alcoholic Beverages	495,203	436,663	58,539	13.4%	4,063,515	4,198,981	(135,466)	(3.2%)
1200's Amusements Tax	-	-	-	-	-	-	-	-
1300's Harness Racing/Parimutuels/Slots	684,620	811,575	(126,955)	(15.6%)	8,289,917	7,521,389	768,528	10.2%
1400's Business Taxes	1,392,281	2,174,444	(782,163)	(36.0%)	15,506,919	10,723,788	4,783,131	44.6%
1500's Motor Vehicle Licenses	262,722	377,078	(114,356)	(30.3%)	4,277,101	4,287,303	(10,202)	(0.2%)
1700's Inland Fisheries & Wildlife	1,330,003	859,954	470,049	54.7%	13,842,237	13,060,023	782,214	6.0%
1900's Hospital Excise & Other	22,672	20,666	2,006	9.7%	287,608	291,161	(3,554)	(1.2%)
<b>Total Other Taxes &amp; Fees</b>	<b>26,628,740</b>	<b>28,689,087</b>	<b>(2,060,347)</b>	<b>(7.2%)</b>	<b>132,284,795</b>	<b>132,237,560</b>	<b>47,235</b>	<b>0.0%</b>
<b><u>Detail of Other Revenues</u></b>								
2200's Federal Revenues	437,913	881,846	(443,933)	(50.3%)	8,353,239	9,673,662	(1,320,423)	(13.6%)
2300's County Revenues	-	-	-	-	-	-	-	-
2400's Revenues from Cities & Towns	1,629	8,912	(7,283)	(81.7%)	85,272	87,548	(2,276)	(2.6%)
2500's Revenues from Private Sources	14,218	600,525	(586,306)	(97.6%)	8,191,646	8,842,327	(650,681)	(7.4%)
2600's Current Service Charges	2,616,998	1,551,759	1,065,239	68.6%	29,757,411	21,837,972	7,919,439	36.3%
2700's Transfers from Other Funds	(1,412,712)	1,179,465	(2,592,177)	(219.8%)	(13,803,788)	(1,358,333)	(12,445,455)	(916.2%)
2800's Sales of Property & Equipment	157,586	-	157,586	-	207,003	39,705	167,298	421.4%
<b>Total Other Revenues</b>	<b>1,815,633</b>	<b>4,222,507</b>	<b>(2,406,874)</b>	<b>(57.0%)</b>	<b>32,790,783</b>	<b>39,122,881</b>	<b>(6,332,097)</b>	<b>(16.2%)</b>

**NOTE:** This report has been prepared from preliminary month end figures and is subject to change.

**STATE OF MAINE**  
 Undedicated Revenues - Highway Fund  
 For the Eleventh Month Ending May 31, 2010  
 For the Fiscal Year Ending June 30, 2010  
 Comparison to Budget

Exhibit V

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2010
	Actual	Budget	Variance Over/(under)	Percent Over/(under)	Actual	Budget	Variance Over/(under)	Percent Over/(under)	
Fuel Taxes	16,413,304	15,816,489	596,815	3.8%	180,305,065	176,682,157	3,622,908	2.1%	220,305,526
Motor Vehicle Registration & Fees	7,833,715	8,117,812	(284,097)	(3.5%)	71,671,741	69,504,905	2,166,836	3.1%	75,043,693
Inspection Fees	261,956	368,209	(106,254)	(28.9%)	3,532,085	3,566,965	(34,880)	(1.0%)	3,896,915
Fines, Forfeits & Penalties	90,056	141,770	(51,714)	(36.5%)	1,355,161	1,588,064	(232,903)	(14.7%)	1,745,049
Earnings on Investments	15,718	5,200	10,518	202.3%	139,653	108,130	31,523	29.2%	113,330
All Other	666,696	554,269	112,427	20.3%	7,868,021	7,934,264	(66,243)	(0.8%)	8,387,253
<b>Total Revenue</b>	<b>25,281,445</b>	<b>25,003,749</b>	<b>277,696</b>	<b>1.1%</b>	<b>264,871,726</b>	<b>259,384,485</b>	<b>5,487,241</b>	<b>2.1%</b>	<b>309,491,766</b>

**NOTE:** This report has been prepared from preliminary month end figures and is subject to change.

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Eleventh Month Ending May 31, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2010 and 2009  
 Comparison to Prior Year

Exhibit VI

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)
Fuel Taxes	16,413,304	16,660,517	(247,213)	(1.5%)	180,305,065	178,340,027	1,965,037	1.1%
Motor Vehicle Registration & Fees	7,833,715	8,332,848	(499,133)	(6.0%)	71,671,741	81,312,779	(9,641,038)	(11.9%)
Inspection Fees	261,956	401,608	(139,652)	(34.8%)	3,532,085	3,663,785	(131,699)	(3.6%)
Fines, Forfeits & Penalties	90,056	143,751	(53,695)	(37.4%)	1,355,161	1,621,767	(266,606)	(16.4%)
Earnings on Investments	15,718	30,405	(14,687)	(48.3%)	139,653	435,425	(295,772)	(67.9%)
All Other	666,696	739,721	(73,025)	(9.9%)	7,868,021	8,894,828	(1,026,807)	(11.5%)
<b>Total Revenue</b>	<b>25,281,445</b>	<b>26,308,851</b>	<b>(1,027,406)</b>	<b>(3.9%)</b>	<b>264,871,726</b>	<b>274,268,611</b>	<b>(9,396,885)</b>	<b>(3.4%)</b>

**NOTE:** This report has been prepared from preliminary month end figures and is subject to change.