

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Fifth Month Ended November 30, 2010  
 For the Fiscal Year Ending June 30, 2011  
 Comparison to Budget

**EXHIBIT I**

	<u>Month</u>				<u>Year to Date</u>				<u>Total Budgeted Fiscal Year Ending 6-30-2011</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	
<b>Sales and Use Tax</b>	73,361,094	72,208,531	1,152,563	1.6%	342,859,162	338,143,872	4,715,290	1.4%	904,850,262
<b>Service Provider Tax</b>	4,308,339	4,667,291	(358,952)	(7.7%)	17,037,771	19,822,709	(2,784,938)	(14.0%)	57,814,486
<b>Individual Income Tax</b>	118,528,722	109,941,811	8,586,911	7.8%	528,840,787	499,894,017	28,946,770	5.8%	1,326,790,000
<b>Corporate Income Tax</b>	889,804	543,845	345,959	63.6%	60,798,115	33,858,970	26,939,145	79.6%	158,786,702
<b>Cigarette and Tobacco Tax</b>	12,110,017	11,085,778	1,024,239	9.2%	63,138,671	60,976,717	2,161,954	3.5%	137,744,579
<b>Insurance Companies Tax</b>	5,797,499	4,316,813	1,480,686	34.3%	11,591,291	11,721,809	(130,518)	(1.1%)	71,990,000
<b>Estate Tax</b>	1,525,030	2,717,807	(1,192,777)	(43.9%)	14,496,640	7,278,741	7,217,899	99.2%	31,739,004
<b>Fines, Forfeits &amp; Penalties</b>	2,351,303	2,221,105	130,198	5.9%	12,186,360	13,147,269	(960,909)	(7.3%)	30,816,261
<b>Income from Investments</b>	31,621	210	31,411	14957.5%	107,137	30,970	76,167	245.9%	275,045
<b>Transfer from Lottery Commission</b>	3,633,534	4,002,631	(369,097)	(9.2%)	20,433,570	22,014,495	(1,580,925)	(7.2%)	52,034,250
<b>Transfers for Tax Relief Programs</b>	(9,799,225)	(10,719,758)	920,533	(8.6%)	(50,185,634)	(58,361,122)	8,175,488	(14.0%)	(112,087,945)
<b>Transfer to Municipal Revenue Sharing</b>	(7,620,064)	(6,888,866)	(731,198)	10.6%	(40,509,671)	(38,170,290)	(2,339,381)	6.1%	(89,213,027)
<b>Other Taxes and Fees</b>	8,317,436	7,814,518	502,918	6.4%	58,931,059	59,335,315	(404,256)	(0.7%)	148,117,322
<b>Other Revenues</b>	4,019,222	4,738,556	(719,334)	(15.2%)	6,416,952	8,925,791	(2,508,839)	(28.1%)	54,258,021
<b>Total Collected</b>	<u>217,454,331</u>	<u>206,650,272</u>	<u>10,804,059</u>	<u>5.2%</u>	<u>1,046,142,208</u>	<u>978,619,263</u>	<u>67,522,945</u>	<u>6.9%</u>	<u>2,773,914,960</u>

**NOTES:** (1) Included in the above is \$7,620,064 for the month and \$40,509,671 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 Fifth Month Ended November 30, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2011 and 2010  
 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	73,361,094	71,132,334	2,228,760	3.1%	342,859,162	331,428,945	11,430,216	3.4%
Service Provider Tax	4,308,339	4,268,496	39,842	0.9%	17,037,771	19,148,944	(2,111,174)	(11.0%)
Individual Income Tax	118,528,722	105,446,274	13,082,448	12.4%	528,840,787	492,414,859	36,425,929	7.4%
Corporate Income Tax	889,804	2,758,150	(1,868,345)	(67.7%)	60,798,115	39,506,407	21,291,708	53.9%
Cigarette and Tobacco Tax	12,110,017	11,018,467	1,091,550	9.9%	63,138,671	63,010,848	127,823	0.2%
Insurance Companies Tax	5,797,499	4,361,595	1,435,904	32.9%	11,591,291	12,869,268	(1,277,977)	(9.9%)
Estate Tax	1,525,030	2,563,316	(1,038,286)	(40.5%)	14,496,640	9,391,181	5,105,459	54.4%
Fines, Forfeits & Penalties	2,351,303	2,134,617	216,685	10.2%	12,186,360	14,529,288	(2,342,928)	(16.1%)
Income from Investments	31,621	22,689	8,931	39.4%	107,137	202,231	(95,095)	(47.0%)
Transfer from Lottery Commission	3,633,534	4,286,411	(652,877)	(15.2%)	20,433,570	21,783,876	(1,350,307)	(6.2%)
Transfers for Tax Relief Programs	(9,799,225)	(11,219,617)	1,420,391	(12.7%)	(50,185,634)	(59,217,027)	9,031,393	(15.3%)
Transfer to Municipal Revenue Sharing	(7,620,064)	(7,921,992)	301,929	(3.8%)	(40,509,671)	(44,190,685)	3,681,014	(8.3%)
Other Taxes and Fees	8,317,436	7,494,291	823,145	11.0%	58,931,059	57,085,353	1,845,706	3.2%
Other Revenues	4,019,222	5,426,457	(1,407,235)	(25.9%)	6,416,952	6,712,698	(295,747)	(4.4%)
<b>Total Collected</b>	<b>217,454,331</b>	<b>201,771,489</b>	<b>15,682,842</b>	<b>7.8%</b>	<b>1,046,142,208</b>	<b>964,676,188</b>	<b>81,466,020</b>	<b>8.4%</b>

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Fifth Month Ended November 30, 2010  
 For the Fiscal Year Ending June 30, 2011  
 Comparison to Budget

**EXHIBIT III**

	<u>Month</u>				<u>Year to Date</u>				<u>Total Budgeted Fiscal Year Ending 6-30-2011</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	
<u>Detail of Other Taxes &amp; Fees</u>									
0100s All Others	1,652,015	1,592,804	59,211	3.7%	19,635,602	20,553,464	(917,862)	(4.5%)	32,353,337
0300s Aeronautical Gas Tax	22,224	21,478	746	3.5%	119,780	113,031	6,749	6.0%	255,999
0400s Alcohol Excise Tax	1,254,749	1,340,814	(86,065)	(6.4%)	8,184,457	7,906,966	277,491	3.5%	17,043,055
0700s Corporation Taxes	137,107	143,725	(6,619)	(4.6%)	1,209,661	1,092,475	117,186	10.7%	7,505,099
0800s Public Utilities	(24,852)	-	(24,852)	-	(24,852)	-	(24,852)	-	16,775,988
1000s Banking Taxes	2,070,450	1,829,586	240,864	13.2%	9,499,800	9,147,930	351,870	3.8%	22,365,980
1100s Alcoholic Beverages	401,141	268,625	132,516	49.3%	1,746,018	1,540,443	205,575	13.3%	4,270,138
1200s Amusements Tax	-	-	-	-	-	-	-	-	-
1300s Harness Racing Parimutual	846,669	587,731	258,938	44.1%	4,128,015	4,057,936	70,079	1.7%	10,486,735
1400s Business Taxes	412,180	651,166	(238,986)	(36.7%)	3,868,760	3,694,696	174,064	4.7%	10,345,511
1500s Motor Vehicle Licenses	316,468	264,777	51,691	19.5%	1,883,533	1,730,670	152,863	8.8%	4,646,488
1700s Inland Fisheries & Wildlife	1,067,959	1,079,673	(11,714)	(1.1%)	6,381,133	7,258,969	(877,836)	(12.1%)	17,420,998
1900s Other Licenses	161,326	34,139	127,187	372.6%	2,299,154	2,238,735	60,419	2.7%	4,647,994
<b>Total Other Taxes &amp; Fees</b>	<b>8,317,436</b>	<b>7,814,518</b>	<b>502,918</b>	<b>6.4%</b>	<b>58,931,059</b>	<b>59,335,315</b>	<b>(404,256)</b>	<b>(0.7%)</b>	<b>148,117,322</b>
<u>Detail of Other Revenues</u>									
2200s Federal Revenues	325,839	742,701	(416,862)	(56.1%)	2,529,349	3,733,093	(1,203,744)	(32.2%)	8,931,999
2300s County Revenues	-	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	21,625	12,600	9,025	71.6%	95,505	140,300	(44,795)	(31.9%)	256,825
2500s Revenues from Private Sources	399,090	153,002	246,088	160.8%	673,915	765,010	(91,095)	(11.9%)	9,200,275
2600s Current Service Charges	2,150,463	2,785,288	(634,825)	(22.8%)	14,199,893	13,957,190	242,703	1.7%	32,978,965
2700s Transfers from Other Funds	1,017,195	1,044,965	(27,770)	(2.7%)	(11,235,633)	(10,197,302)	(1,038,331)	10.2%	1,309,957
2800s Sales of Property & Equipment	105,010	-	105,010	-	153,923	527,500	(373,577)	(70.8%)	1,580,000
<b>Total Other Revenues</b>	<b>4,019,222</b>	<b>4,738,556</b>	<b>(719,334)</b>	<b>(15.2%)</b>	<b>6,416,952</b>	<b>8,925,791</b>	<b>(2,508,839)</b>	<b>(28.1%)</b>	<b>54,258,021</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 Fifth Month Ended November 30, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2011 and 2010  
 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>								
0100s All Others	1,652,015	1,260,631	391,384	31.0%	19,635,602	18,093,470	1,542,132	8.5%
0300s Aeronautical Gas Tax	22,224	20,878	1,346	6.4%	119,780	116,010	3,769	3.2%
0400s Alcohol Excise Tax	1,254,749	1,346,373	(91,623)	(6.8%)	8,184,457	7,814,479	369,978	4.7%
0700s Corporation Taxes	137,107	199,623	(62,517)	(31.3%)	1,209,661	1,097,112	112,549	10.3%
0800s Public Utilities	(24,852)	-	(24,852)	-	(24,852)	(96,175)	71,322	(74.2%)
1000s Banking Taxes	2,070,450	1,687,950	382,500	22.7%	9,499,800	9,046,051	453,749	5.0%
1100s Alcoholic Beverages	401,141	258,734	142,407	55.0%	1,746,018	1,486,400	259,618	17.5%
1200s Amusements Tax	-	-	-	-	-	-	-	-
1300s Harness Racing Parimutual	846,669	469,743	376,926	80.2%	4,128,015	3,732,275	395,741	10.6%
1400s Business Taxes	412,180	775,256	(363,076)	(46.8%)	3,868,760	7,701,707	(3,832,947)	(49.8%)
1500s Motor Vehicle Licenses	316,468	330,869	(14,401)	(4.4%)	1,883,533	1,936,473	(52,940)	(2.7%)
1700s Inland Fisheries & Wildlife	1,067,959	1,118,812	(50,852)	(4.5%)	6,381,133	6,061,893	319,240	5.3%
1900s Other Licenses	161,326	25,423	135,903	534.6%	2,299,154	95,659	2,203,494	2303.5%
<b>Total Other Taxes &amp; Fees</b>	<b>8,317,436</b>	<b>7,494,291</b>	<b>823,145</b>	<b>11.0%</b>	<b>58,931,059</b>	<b>57,085,353</b>	<b>1,845,706</b>	<b>3.2%</b>
<b><u>Detail of Other Revenues</u></b>								
2200s Federal Revenues	325,839	735,788	(409,948)	(55.7%)	2,529,349	5,504,988.57	(2,975,640)	(54.1%)
2300s County Revenues	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	21,625	4,504	17,121	380.1%	95,505	50,210.02	45,295	90.2%
2500s Revenues from Private Sources	399,090	183,348	215,742	117.7%	673,915	610,489.81	63,425	10.4%
2600s Current Service Charges	2,150,463	3,111,832	(961,370)	(30.9%)	14,199,893	14,819,711.37	(619,818)	(4.2%)
2700s Transfers from Other Funds	1,017,195	1,355,985	(338,790)	(25.0%)	(11,235,633)	(14,322,049.48)	3,086,417	(21.6%)
2800s Sales of Property & Equipment	105,010	35,000	70,010	200.0%	153,923	49,348.07	104,575	211.9%
<b>Total Other Revenues</b>	<b>4,019,222</b>	<b>5,426,457</b>	<b>(1,407,235)</b>	<b>(25.9%)</b>	<b>6,416,952</b>	<b>6,712,698</b>	<b>(295,747)</b>	<b>(4.4%)</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 Fifth Month Ended November 30, 2010  
 For the Fiscal Year Ending June 30, 2011  
 Comparison to Budget

EXHIBIT V

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2011
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
Fuel Taxes	18,106,708	17,633,727	472,981	2.7%	77,459,707	71,666,835	5,792,872	8.1%	214,525,466
Motor Vehicle Registration & Fees	6,524,873	6,007,536	517,337	8.6%	33,258,959	32,343,378	915,581	2.8%	78,393,753
Motor Vehicle Inspection Fees	212,981	185,700	27,281	14.7%	1,144,390	1,099,200	45,190	4.1%	2,952,500
Miscellaneous Taxes & Fees	102,266	89,816	12,450	13.9%	620,843	564,297	56,546	10.0%	1,270,460
Fines, Forfeits & Penalties	108,949	142,128	(33,179)	(23.3%)	544,136	829,075	(284,939)	(34.4%)	1,745,049
Earnings on Investments	11,903	2,950	8,953	303.5%	55,334	11,800	43,534	368.9%	32,446
All Other	2,299,266	2,264,991	34,275	1.5%	4,216,383	4,419,823	(203,440)	(4.6%)	8,146,695
<b>Total Collected</b>	<b>27,366,946</b>	<b>26,326,848</b>	<b>1,040,098</b>	<b>4.0%</b>	<b>117,299,752</b>	<b>110,934,408</b>	<b>6,365,344</b>	<b>5.7%</b>	<b>307,066,369</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 Fifth Month Ended November 30, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2011 and 2010  
 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)
<b>Fuel Taxes</b>	18,106,708	18,493,122	(386,414)	(2.1%)	77,459,707	77,479,466	(19,759)	(0.0%)
<b>Motor Vehicle Registration &amp; Fees</b>	6,524,873	5,971,312	553,561	9.3%	33,258,959	31,511,954	1,747,005	5.5%
<b>Motor Vehicle Inspection Fees</b>	212,981	122,899	90,083	73.3%	1,144,390	871,105	273,285	31.4%
<b>Miscellaneous Taxes &amp; Fees</b>	102,266	115,567	(13,301)	(11.5%)	620,843	600,838	20,005	3.3%
<b>Fines, Forfeits &amp; Penalties</b>	108,949	122,128	(13,179)	(10.8%)	544,136	729,075	(184,939)	(25.4%)
<b>Earnings on Investments</b>	11,903	11,709	194	1.7%	55,334	63,445	(8,111)	(12.8%)
<b>All Other</b>	2,299,266	2,275,000	24,266	1.1%	4,216,383	4,524,365	(307,982)	(6.8%)
<b>Total Collected</b>	<u>27,366,946</u>	<u>27,111,736</u>	<u>255,210</u>	<u>0.9%</u>	<u>117,299,752</u>	<u>115,780,248</u>	<u>1,519,504</u>	<u>1.3%</u>

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