

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Fourth Month Ended October 31, 2011  
 For the Fiscal Year Ending June 30, 2012  
 Comparison to Budget

**EXHIBIT I**

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2012
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
<b>Sales and Use Tax</b>	90,662,252	89,027,995	1,634,257	1.8%	286,197,872	278,922,920	7,274,952	2.6%	955,781,596
<b>Service Provider Tax</b>	4,326,340	4,828,439	(502,099)	(10.4%)	11,406,431	13,211,703	(1,805,272)	(13.7%)	56,877,680
<b>Individual Income Tax</b>	107,808,252	104,736,722	3,071,530	2.9%	427,205,434	429,906,630	(2,701,196)	(0.6%)	1,445,821,209
<b>Corporate Income Tax</b>	8,061,555	15,924,564	(7,863,009)	(49.4%)	61,539,746	56,908,313	4,631,433	8.1%	180,396,827
<b>Cigarette and Tobacco Tax</b>	11,782,554	11,935,647	(153,093)	(1.3%)	49,624,742	51,100,327	(1,475,585)	(2.9%)	143,623,350
<b>Insurance Companies Tax</b>	5,496,312	6,357,534	(861,222)	(13.5%)	8,194,840	7,334,211	860,629	11.7%	76,215,000
<b>Estate Tax</b>	2,752,486	3,021,116	(268,630)	(8.9%)	5,875,363	5,737,191	138,172	2.4%	35,810,855
<b>Fines, Forfeits &amp; Penalties</b>	1,740,280	2,285,640	(545,360)	(23.9%)	8,135,344	10,105,828	(1,970,484)	(19.5%)	28,399,692
<b>Income from Investments</b>	34,997	30,666	4,331	14.1%	114,786	75,501	39,285	52.0%	257,766
<b>Transfer from Lottery Commission</b>	4,655,413	4,783,038	(127,625)	(2.7%)	17,546,851	17,218,936	327,915	1.9%	50,700,000
<b>Transfers for Tax Relief Programs</b>	(13,596,365)	(8,538,364)	(5,058,001)	(59.2%)	(49,539,816)	(38,525,714)	(11,014,102)	(28.6%)	(112,068,263)
<b>Transfer to Municipal Revenue Sharing</b>	(10,465,891)	(9,705,538)	(760,353)	(7.8%)	(34,129,657)	(32,223,410)	(1,906,247)	(5.9%)	(94,001,980)
<b>Other Taxes and Fees</b>	18,988,061	19,847,421	(859,360)	(4.3%)	44,144,126	44,179,297	(35,171)	(0.1%)	135,144,104
<b>Other Revenues</b>	(1,671,520)	(1,337,238)	(334,282)	(25.0%)	3,926,902	3,002,076	924,826	30.8%	42,641,921
<b>Total Collected</b>	<u>230,574,725</u>	<u>243,197,642</u>	<u>(12,622,917)</u>	<u>(5.2%)</u>	<u>840,242,965</u>	<u>846,953,809</u>	<u>(6,710,844)</u>	<u>(0.8%)</u>	<u>2,945,599,757</u>

NOTES: (1) Included in the above is \$10,465,891 for the month and \$34,129,657 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 May 2011

(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 Fourth Month Ended October 31, 2011 and 2010  
 For the Fiscal Years Ending June 30, 2012 and 2011  
 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)
<b>Sales and Use Tax</b>	90,662,252	86,013,135	4,649,117	5.4%	286,197,872	269,498,068	16,699,804	6.2%
<b>Service Provider Tax</b>	4,326,340	4,660,655	(334,315)	(7.2%)	11,406,431	12,729,432	(1,323,001)	(10.4%)
<b>Individual Income Tax</b>	107,808,252	101,843,463	5,964,789	5.9%	427,205,434	410,312,066	16,893,368	4.1%
<b>Corporate Income Tax</b>	8,061,555	15,924,564	(7,863,009)	(49.4%)	61,539,746	59,908,311	1,631,435	2.7%
<b>Cigarette and Tobacco Tax</b>	11,782,554	10,977,164	805,390	7.3%	49,624,742	51,028,653	(1,403,912)	(2.8%)
<b>Insurance Companies Tax</b>	5,496,312	5,421,510	74,802	1.4%	8,194,840	5,793,792	2,401,049	41.4%
<b>Estate Tax</b>	2,752,486	9,210,307	(6,457,822)	(70.1%)	5,875,363	12,971,610	(7,096,247)	(54.7%)
<b>Fines, Forfeits &amp; Penalties</b>	1,740,280	1,989,519	(249,239)	(12.5%)	8,135,344	9,835,057	(1,699,713)	(17.3%)
<b>Income from Investments</b>	34,997	30,669	4,328	14.1%	114,786	75,516	39,270	52.0%
<b>Transfer from Lottery Commission</b>	4,655,413	4,197,641	457,772	10.9%	17,546,851	16,800,035	746,816	4.4%
<b>Transfers for Tax Relief Programs</b>	(13,596,365)	(8,875,390)	(4,720,976)	(53.2%)	(49,539,816)	(40,386,408)	(9,153,408)	(22.7%)
<b>Transfer to Municipal Revenue Sharing</b>	(10,465,891)	(10,074,462)	(391,429)	(3.9%)	(34,129,657)	(32,889,607)	(1,240,050)	(3.8%)
<b>Other Taxes and Fees</b>	18,988,061	20,848,723	(1,860,663)	(8.9%)	44,144,126	50,613,623	(6,469,497)	(12.8%)
<b>Other Revenues</b>	(1,671,520)	(270,688)	(1,400,831)	(517.5%)	3,926,902	2,397,730	1,529,172	63.8%
<b>Total Collected</b>	<b>230,574,725</b>	<b>241,896,810</b>	<b>(11,322,085)</b>	<b>(4.7%)</b>	<b>840,242,965</b>	<b>828,687,877</b>	<b>11,555,088</b>	<b>1.4%</b>

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Fourth Month Ended October 31, 2011  
 For the Fiscal Year Ending June 30, 2012  
 Comparison to Budget

EXHIBIT III

	<u>Month</u>				<u>Year to Date</u>				<u>Total Budgeted Fiscal Year Ending 6-30-2012</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><u>Detail of Other Taxes &amp; Fees</u></b>									
0100s All Others	12,809,184	13,343,338	(534,154)	(4.0%)	14,668,188	14,999,619	(331,431)	(2.2%)	27,019,805
0300s Aeronautical Gas Tax	22,844	23,304	(460)	(2.0%)	97,880	98,382	(502)	(0.5%)	268,207
0400s Alcohol Excise Tax	1,506,534	1,577,662	(71,128)	(4.5%)	6,826,020	6,594,256	231,764	3.5%	17,164,642
0700s Corporation Taxes	191,308	173,330	17,978	10.4%	939,289	1,069,095	(129,806)	(12.1%)	7,697,099
0800s Public Utilities	-	-	-	-	71,690	-	71,690	100%	14,641,734
1000s Banking Taxes	1,759,300	1,904,581	(145,281)	(7.6%)	7,468,450	7,618,324	(149,874)	(2.0%)	23,265,980
1100s Alcoholic Beverages	427,886	304,975	122,911	40.3%	1,463,406	1,333,818	129,588	9.7%	4,502,888
1200s Amusements Tax	-	-	-	-	-	-	-	-	-
1300s Harness Racing Pari-mutuel	675,536	886,580	(211,044)	(23.8%)	3,138,723	3,456,017	(317,294)	(9.2%)	10,565,582
1400s Business Taxes	331,950	343,478	(11,528)	(3.4%)	2,473,664	1,810,124	663,540	36.7%	7,472,410
1500s Motor Vehicle Licenses	321,810	381,410	(59,600)	(15.6%)	1,456,766	1,612,957	(156,191)	(9.7%)	4,795,515
1700s Inland Fisheries & Wildlife	911,146	880,429	30,717	3.5%	5,447,507	5,463,473	(15,966)	(0.3%)	17,332,248
1900s Other Licenses	30,563	28,334	2,229	7.9%	92,543	123,232	(30,689)	(24.9%)	417,994
<b>Total Other Taxes &amp; Fees</b>	<b>18,988,061</b>	<b>19,847,421</b>	<b>(859,360)</b>	<b>(4.3%)</b>	<b>44,144,126</b>	<b>44,179,297</b>	<b>(35,171)</b>	<b>(0.1%)</b>	<b>135,144,104</b>
<b><u>Detail of Other Revenues</u></b>									
2200s Federal Revenues	12,403	149,165	(136,762)	(91.7%)	1,569,381	596,663	972,718	163.0%	1,790,000
2300s County Revenues	-	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	26,633	19,300	7,333	38.0%	153,704	74,000	79,704	107.7%	261,961
2500s Revenues from Private Sources	105,125	149,432	(44,307)	(29.6%)	639,431	597,728	41,703	7.0%	9,435,417
2600s Current Service Charges	1,768,656	1,490,043	278,613	18.7%	9,883,956	9,312,682	571,274	6.1%	26,752,685
2700s Transfers from Other Funds	(3,605,868)	(3,155,178)	(450,690)	(14.3%)	(8,395,628)	(7,628,997)	(766,631)	(10.0%)	3,408,418
2800s Sales of Property & Equipment	21,530	10,000	11,530	115.3%	76,058	50,000	26,058	52.1%	993,440
<b>Total Other Revenues</b>	<b>(1,671,520)</b>	<b>(1,337,238)</b>	<b>(334,282)</b>	<b>(25.0%)</b>	<b>3,926,902</b>	<b>3,002,076</b>	<b>924,826</b>	<b>30.8%</b>	<b>42,641,921</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 Fourth Month Ended October 31, 2011 and 2010  
 For the Fiscal Years Ending June 30, 2012 and 2011  
 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	12,809,184	13,724,684	(915,501)	(6.7%)	14,668,188	17,983,587	(3,315,399)	(18.4%)
0300s Aeronautical Gas Tax	22,844	22,644	200	0.9%	97,880	97,556	324	0.3%
0400s Alcohol Excise Tax	1,506,534	1,517,352	(10,818)	(0.7%)	6,826,020	6,929,708	(103,687)	(1.5%)
0700s Corporation Taxes	191,308	184,853	6,455	3.5%	939,289	1,072,554	(133,265)	(12.4%)
0800s Public Utilities	-	-	-	-	71,690	-	71,690	-
1000s Banking Taxes	1,759,300	1,599,050	160,250	10.0%	7,468,450	7,429,350	39,100	0.5%
1100s Alcoholic Beverages	427,886	359,845	68,041	18.9%	1,463,406	1,344,877	118,529	8.8%
1200s Amusements Tax	-	-	-	-	-	-	-	-
1300s Harness Racing Pari-mutuel	675,536	547,177	128,359	23.5%	3,138,723	3,281,346	(142,624)	(4.3%)
1400s Business Taxes	331,950	689,132	(357,182)	(51.8%)	2,473,664	3,456,580	(982,915)	(28.4%)
1500s Motor Vehicle Licenses	321,810	320,382	1,429	0.4%	1,456,766	1,567,065	(110,299)	(7.0%)
1700s Inland Fisheries & Wildlife	911,146	780,430	130,716	16.7%	5,447,507	5,313,174	134,333	2.5%
1900s Other Licenses	30,563	1,103,175	(1,072,612)	(97.2%)	92,543	2,137,828	(2,045,285)	(95.7%)
<b>Total Other Taxes &amp; Fees</b>	<b>18,988,061</b>	<b>20,848,723</b>	<b>(1,860,663)</b>	<b>(8.9%)</b>	<b>44,144,126</b>	<b>50,613,623</b>	<b>(6,469,497)</b>	<b>(12.8%)</b>
<b><u>Detail of Other Revenues</u></b>								
2200s Federal Revenues	12,403	1,097,530	(1,085,127)	(98.9%)	1,569,381	2,203,510	(634,129)	(28.8%)
2300s County Revenues	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	26,633	19,259	7,374	38.3%	153,704	73,880	79,824	108.0%
2500s Revenues from Private Sources	105,125	(10,566)	115,691	1095.0%	639,431	274,825	364,606	132.7%
2600s Current Service Charges	1,768,656	2,163,175	(394,519)	(18.2%)	9,883,956	12,049,431	(2,165,475)	(18.0%)
2700s Transfers from Other Funds	(3,605,868)	(3,573,283)	(32,585)	(0.9%)	(8,395,628)	(12,252,828)	3,857,200	31.5%
2800s Sales of Property & Equipment	21,530	33,196	(11,666)	(35.1%)	76,058	48,913	27,145	55.5%
<b>Total Other Revenues</b>	<b>(1,671,520)</b>	<b>(270,688)</b>	<b>(1,400,831)</b>	<b>(517.5%)</b>	<b>3,926,902</b>	<b>2,397,730</b>	<b>1,529,172</b>	<b>63.8%</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 Fourth Month Ended October 31, 2011  
 For the Fiscal Year Ending June 30, 2012  
 Comparison to Budget

EXHIBIT V

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2012
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
Fuel Taxes	19,536,679	18,806,848	729,831	3.9%	58,369,764	58,931,963	(562,199)	(1.0%)	220,060,607
Motor Vehicle Registration & Fees	8,620,670	7,171,551	1,449,119	20.2%	27,783,438	27,385,196	398,242	1.5%	82,321,855
Motor Vehicle Inspection Fees	167,917	177,200	(9,283)	(5.2%)	871,033	923,300	(52,267)	(5.7%)	2,982,500
Miscellaneous Taxes & Fees	110,409	102,154	8,255	8.1%	465,131	481,978	(16,847)	(3.5%)	1,313,165
Fines, Forfeits & Penalties	72,852	98,082	(25,230)	(25.7%)	325,123	427,057	(101,934)	(23.9%)	1,205,049
Earnings on Investments	7,057	2,950	4,107	139.2%	24,989	8,850	16,139	182.4%	32,446
All Other	493,482	535,583	(42,101)	(7.9%)	2,050,809	2,030,520	20,289	1.0%	8,449,178
<b>Total Collected</b>	<b>29,009,067</b>	<b>26,894,368</b>	<b>2,114,699</b>	<b>7.9%</b>	<b>89,890,287</b>	<b>90,188,864</b>	<b>(298,577)</b>	<b>(0.3%)</b>	<b>316,364,800</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 Fourth Month Ended October 31, 2011 and 2010  
 For the Fiscal Years Ending June 30, 2012 and 2011  
 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	19,536,679	18,961,998	574,681	3.0%	58,369,764	59,352,999	(983,236)	(1.7%)
Motor Vehicle Registration & Fees	8,620,670	6,945,861	1,674,809	24.1%	27,783,438	26,734,086	1,049,353	3.9%
Motor Vehicle Inspection Fees	167,917	164,443	3,475	2.1%	871,033	931,409	(60,376)	(6.5%)
Miscellaneous Taxes & Fees	110,409	142,990	(32,581)	(22.8%)	465,131	518,577	(53,446)	(10.3%)
Fines, Forfeits & Penalties	72,852	114,314	(41,462)	(36.3%)	325,123	435,187	(110,064)	(25.3%)
Earnings on Investments	7,057	12,821	(5,764)	(45.0%)	24,989	43,431	(18,442)	(42.5%)
All Other	493,482	450,126	43,356	9.6%	2,050,809	1,917,117	133,691	7.0%
<b>Total Collected</b>	<b>29,009,067</b>	<b>26,792,552</b>	<b>2,216,515</b>	<b>8.3%</b>	<b>89,890,287</b>	<b>89,932,806</b>	<b>(42,519)</b>	<b>(0.0%)</b>

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