

MAINE STATE LEGISLATURE

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STATE OF MAINE

Compendium of State Fiscal Information



**Through Fiscal Year
Ending June 30, 2021**

**53rd Edition
January 2022**

**PREPARED BY
Maine State Legislature
Office of Fiscal and
Program Review**

COMPENDIUM OF STATE FISCAL INFORMATION

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SECTION I – INTRODUCTION

The Compendium of State Fiscal Information is an annual report prepared by the Legislature's Office of Fiscal and Program Review (OFPR) of important fiscal information affecting Maine State Government. It includes a summary of actual operating revenue and expenditures, descriptions of revenue sources, and summaries of Maine's debt, General Fund reserve fund balances and Maine's tax burden. Questions or suggestions for improvements to this report should be directed to: Office of Fiscal and Program Review, 5 State House Station, Augusta, Maine 04333-0005, Telephone: (207) 287-1635.

Report Layout

This report presents information in eight different sections. The first section, the *Introduction*, presents an overview of the report and some of the accounting methods used for the data included in the report. The second section, *Summary of Major Taxes and Revenue Sources*, provides descriptions of the major taxes and revenue sources including the current tax rates, current fees and assessments. Each major revenue source includes a table providing a 10-year history of the revenue generated. Most of the summaries also include information on when the tax, fee or assessment was first adopted and the major amendments affecting that tax, fee or assessment. The third section, *Revenues and Expenditures*, provides exhibits detailing revenues and expenditures of Maine State Government by major fund type. The fourth section, *Summary of Bonded Debt*, includes a summary of Maine's general obligation debt, debt of the Maine Governmental Facilities Authority and other tax-supported debt. The fifth section provides a history of Maine's *Unfunded Actuarial Liability (UAL)*. The sixth section provides a history of the major *General Fund Reserve Funds*, the Maine Budget Stabilization Fund (formerly the Maine Rainy Day Fund) and the Reserve for General Fund Operating Capital. The seventh section, *State and Local Tax Burdens*, provides a history of Maine's taxes per capita and as a percentage of personal income. The eighth and final section provides a 20-year history of Maine State Government *Authorized Position Counts*.

Accounting and State Fiscal Year

The information in this report is presented on a budgetary basis, which summarizes all funds as they are recorded on the official accounting system maintained by the Office of the State Controller within the Department of Administrative and Financial Services. (Some minor adjustments have been made by the Office of Fiscal and Program Review to correct for certain data entry errors.) Revenue recognition and the amounts included in this report are based on a modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. The major taxes subject to accrual are the individual income tax, sales and use tax and fuel taxes. Revenue from other sources are recognized when received and expenditures are recorded when paid. Table I-1 summarizes the amounts accrued for major taxes for the last five fiscal years.

Maine State Government's fiscal year runs from July 1st through June 30th. References to fiscal years or a fiscal year throughout this report will use the year in which the fiscal year ends (i.e., fiscal year 2021 refers to the fiscal year ending June 30, 2021).

**Table I-1 Major Revenue Accruals
Fiscal Years 2017-2021**

| REVENUE SOURCE | 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------------------|---------------|---------------|---------------|---------------|---------------|
| Income Taxes | | | | | |
| Individual Income Tax | \$55,525,000 | \$53,051,250 | \$55,500,000 | \$313,492,054 | \$59,000,000 |
| Corporate Income Tax | \$0 | \$0 | \$0 | \$46,788,400 | \$0 |
| Sales and Use Taxes | \$125,334,269 | \$131,600,982 | \$135,600,000 | \$135,600,000 | \$170,879,212 |
| Gasoline Tax | \$16,850,000 | \$17,187,000 | \$18,000,000 | \$18,468,718 | \$17,256,410 |
| Special Fuel | \$4,400,000 | \$4,488,000 | \$4,600,000 | \$4,092,212 | \$4,177,845 |

Revenue Notes - Individual and Corporate Income Tax - \$257,992,054 of the Individual Income Tax, and \$46,788,400 of the Corporate Income Tax accruals for fiscal year 2020 are adjustments made in April and June of 2020 as a result of deferring CY19 final payments and CY20 1st and 2nd quarter estimated payments from April and June until July due to the COVID-19 pandemic.

Fund Accounting

The normal operations of Maine State Government are recorded and controlled on a fund basis in three major operating funds: **General Fund, Highway Fund and Other Special Revenue Funds**. The tables in Section III provide a summary of total revenues and expenditures of these three major state operating funds. The chart and table on pages 77 to 79 provide a history of expenditures for all funds. The chart and tables on pages 80 to 85 provide a summary of revenues and expenditures for operating funds in total.

General Fund

The General Fund is the primary operating fund of Maine State Government. It receives revenue from general state revenue sources not otherwise accounted for in another fund. The largest sources of revenue are from the Individual Income Tax, Sales and Use Tax, Corporate Income Tax and Cigarette Tax. These four major taxes account for more than 90% of General Fund revenue. The chart and tables on pages 86 to 91 provide a summary of revenues and expenditures of the General Fund.

Highway Fund

The Highway Fund is used to account for revenue derived from fuel excise taxes and license and other fees related to the registration, operation, and use of vehicles on public highways and from fuel used for the propulsion of these vehicles, with fuel taxes representing more than two-thirds of Highway Fund revenue. Pursuant to the Constitution of Maine, Article IX, Section 19, this revenue must be used for highway-related activities. This revenue is expended primarily within the Departments of Transportation, Public Safety and the Secretary of State (Bureau of Motor Vehicles). The chart and tables on pages 93 to 96 summarize the revenues and expenditures of the Highway Fund.

Other Special Revenue Funds

Other Special Revenue Funds receive their revenues from segregated or dedicated sources. The funds are expended by category for specific purposes. Although included as Other Special Revenue Funds in the reporting of the Office of the State Controller, this report segregates Federal Funds into separate exhibits. In this report, this group of funds includes only the State's own source dedicated or special funds. This group also includes the Fund for a Healthy Maine (whose primary income source is Tobacco Settlement funds), which originally was included as Other Special Revenue Funds in the State's accounting system but was changed to a separate and distinct fund beginning with fiscal year 2014. The chart and tables on pages 97 to 102 summarize the revenues and expenditures grouped under Other Special Revenue Funds.

Supplemental tables on page 103 provide a separate look at the revenue and expenditures of the Fund for a Healthy Maine.

Federal Funds

As noted above, this report separates out the Federal Funds (Federal Expenditures Fund and Federal Block Grant Fund) from the Office of the State Controller's Other Special Revenue Funds category. For the purposes of this report, the Federal Expenditures Fund and the Federal Block Grant Fund will be referred to as "Federal Funds". Federal Funds also include federal stimulus funds received under the American Recovery and Reinvestment Act of 2009 (ARRA), Coronavirus Relief Funds (CRF) received pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 and American Rescue Plan (ARP) funds pursuant to the American Rescue Plan Act of 2021. The chart and tables on pages 104 to 108 summarize the revenue and expenditures of the Federal Funds.

Other Funds

In addition to the operating funds that are listed above, there are numerous other funds that are used to record specific activities. These include the following:

- *Debt Service Funds* are used to account for the issuance of general obligation debt and the use of general obligation debt proceeds as well as the revenue collected for the payment of principal and interest on certain revenue bonds.
- *Capital Project Funds* are used to account for financial resources used to acquire major capital assets other than those financed by proprietary funds.
- *Proprietary funds* are used to account for ongoing activities supported by fees for goods or services and are either:
 - *Enterprise Funds* for activities providing goods and services to the general public; or
 - *Internal Services Funds* for activities providing goods and services between state agencies.
- *Fiduciary funds*, including *Expendable Trust Funds*, *Non-expendable Trust Funds* and *Agency Funds*, are used to account for assets held by the State acting as a trustee or an agent for individuals, organizations or other funds.

The table on pages 78 and 79 provides a history of total expenditures in these "non-operating" funds. Debt Service Funds and Internal Service Funds are included in this exhibit and are sub-totaled separately, but are excluded from the Total State Expenditures to avoid double-counting expenditures.

Sources

The Office of Fiscal and Program Review has compiled this report using numerous sources including the records of the Office of the State Controller and the Office of the State Treasurer and various other state departments and agencies. Population and Personal Income data are from the U.S. Department of Commerce. Expenditure and revenue data have been downloaded from the State's accounting system.

SECTION II – SUMMARY OF MAJOR TAXES AND REVENUE SOURCES

This section contains summaries of the major tax and other revenue sources. The summaries identify the tax base for each tax or the persons or entities required to pay each of the major license fees or assessments as of June 30, 2021. For those revenue sources that are not considered taxes, fees or assessments, a discussion or description of the major contributions are provided. The summaries also include a revenue history of these categories by fund. The amounts in these tables may not add due to rounding to the nearest dollar. Most of these summaries also include a statutory history showing dates of adoption and the major amendments to the tax, fee or assessment.

INDIVIDUAL INCOME TAX – 36 M.R.S.A., Part 8

A tax is imposed for each taxable year on the Maine taxable income of every resident individual, estate and trust of Maine. Maine taxable income is based on federal adjusted gross income, with several Maine-specific adjustments. Nonresident individuals, estates and trusts are subject to tax on income derived within Maine. Tax rates are progressive at 5.8%, 6.75% and 7.15% for 2021 tax years. Table II-1 on page 5 provides a summary of 2021 individual income tax schedules, personal exemptions and standard deductions. The rate for nonresident individuals is determined based on taxable income from all sources and applied to Maine-sourced income to determine the tax. Tax rates for fiduciaries are the same as those for single individuals.

Withholding of Maine income tax from wages is required of every employer who maintains an office or transacts business in Maine and who makes payment of any wages subject to Maine income tax, whether or not the employee is a Maine resident. Every person who maintains an office or who transacts business in Maine and who makes payment of any other income which constitutes Maine taxable income is also required to withhold Maine income tax from such payments, if federal withholding is required.

Every partnership or S-corporation having a resident partner or shareholder or having Maine-derived income is required to file an information tax return. Limited liability companies are taxed as either partnerships or corporations, according to the treatment elected by the company for purposes of the federal income tax.

Individual Income Tax

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$1,434,217,189 | \$7,708,479 | \$1,441,925,668 |
| 2013 | \$1,521,862,756 | \$9,641,568 | \$1,531,504,325 |
| 2014 | \$1,406,117,705 | \$7,992,220 | \$1,414,109,925 |
| 2015 | \$1,521,778,409 | \$11,351,998 | \$1,533,130,407 |
| 2016 | \$1,542,687,615 | \$8,949,258 | \$1,551,636,873 |
| 2017 | \$1,523,852,981 | \$11,013,458 | \$1,534,866,439 |
| 2018 | \$1,595,191,847 | \$9,904,305 | \$1,605,096,152 |
| 2019 | \$1,701,005,768 | \$8,063,333 | \$1,709,069,101 |
| 2020 | \$1,835,972,805 | \$7,485,893 | \$1,843,458,698 |
| 2021 | \$2,069,715,243 | \$5,557,651 | \$2,075,272,894 |

Revenue Notes – Individual Income Tax – Individual income tax collections accrue to the General Fund. The amounts in Other Special Revenue Funds are revenue set aside for reimbursement to contractors/collection agencies under 36 M.R.S.A. §113, and also include reimbursements and/or assessments related to the Visual Media Production Reimbursement created by 36 M.R.S.A. c. 919-A §6901 *et seq.* Individual income tax revenue began year-end accruals of revenue in fiscal year 1996. The amounts presented above are the gross amounts, before the reductions for municipal revenue sharing and the transfers for tax relief programs described on pages 65 to 69.

Table II-1 State of Maine – Individual Income Tax – 2021 Rates

Note: For tax years beginning in 2021, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.068, by the lowest dollar amounts of the tax rate tables specified in 36 M.R.S. § 5111, sub-§§ 1-F, 2-F and 3-F and by multiplying the cost-of-living adjustment, 1.064, by the highest dollar amounts of the tax rate tables specified in 36 M.R.S. § 5111, sub-§§ 1-F, 2-F and 3-F. The Maine personal exemption amount is adjusted by multiplying the cost-of-living adjustment, 1.048, by the dollar amount of the personal exemption specified in 36 M.R.S. § 5126-A, sub-§ 1, for the taxpayer and taxpayer's spouse, if married. See 36 M.R.S. § 5403. The Maine standard deduction amount is equal to the federal standard deduction amount.

Tax Rate Schedule #1

FOR SINGLE INDIVIDUALS AND MARRIED PERSONS FILING SEPARATE RETURNS

| | |
|---------------------------------|--|
| If the taxable income is: | The tax is: |
| Less than \$22,450 | 5.8% of Maine taxable income |
| \$22,450 but less than \$53,150 | \$1,302 plus 6.75% of excess over \$22,450 |
| \$53,150 or more | \$3,374 plus 7.15% of excess over \$53,150 |

Tax Rate Schedule #2

FOR UNMARRIED OR LEGALLY SEPARATED INDIVIDUALS WHO QUALIFY AS HEADS-OF-HOUSEHOLDS

| | |
|---------------------------------|--|
| If the taxable income is: | The tax is: |
| Less than \$33,650 | 5.8% of Maine taxable income |
| \$33,650 but less than \$79,750 | \$1,952 plus 6.75% of excess over \$33,650 |
| \$79,750 or more | \$5,064 plus 7.15% of excess over \$79,750 |

Tax Rate Schedule #3

FOR MARRIED INDIVIDUALS AND SURVIVING SPOUSES FILING JOINT RETURNS

| | |
|----------------------------------|---|
| If the taxable income is: | The tax is: |
| Less than \$44,950 | 5.8% of Maine taxable income |
| \$44,950 but less than \$106,350 | \$2,607 plus 6.75% of excess over \$44,950 |
| \$106,350 or more | \$6,752 plus 7.15% of excess over \$106,350 |

PERSONAL EXEMPTION: \$4,300 – Applies only to the taxpayer and the taxpayer's spouse, if married. The personal exemption deduction does not apply to a taxpayer or taxpayer's spouse who may be claimed as a dependent on another person's return.

STANDARD DEDUCTION:

| | |
|------------------------------|------------------------------------|
| Single - \$12,550 | Married Filing Jointly - \$25,100 |
| Head-of-Household - \$18,800 | Married Filing Separate - \$12,550 |

Additional Amount for Age or Blindness:

\$1,350 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,700 if one spouse is 65 or over and blind, \$2,700* if both spouses are 65 or over, \$5,400* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,700 if unmarried (single or head-of-household). The additional amount is \$3,400 if the individual is both 65 or over and blind.

History – Individual Income Tax

Adopted 1969. Originally effective on July 1, 1969, for individuals, estates and trusts. Amended numerous times since enactment to alter the tax rates and other provisions. The tax rate brackets, standard deduction and personal exemption were made subject to indexing for inflation beginning in 1983 with frequent exceptions since adoption. For tax years 1992 through 1999, the tax rate brackets and personal exemption were not adjusted for inflation because the inflation factor was less than 1.000. PL 2011, c. 380, Part N provided federal conformity with standard deductions, eliminated the alternative minimum tax, reduced the amount of additional taxes for lump sum and early retirement plan distributions and allowed itemized deductions for mortgage premiums beginning in tax year 2012. Part N also changed the tax rate schedules and personal exemption amounts beginning in tax year 2013. PL 2011, c. 692 directed the transfer of certain excess General Fund revenues to the Tax Relief Fund to be used to gradually reduce the income tax rates (subsequently repealed by PL 2021, c. 398, Part ZZZ). PL 2013, c. 368, Part Q suspended the inflation adjustment for tax years beginning in 2014 and 2015 and provided that the inflation adjustment calculation for tax years beginning after 2015 is based upon the Chained Consumer Price Index instead of the Consumer Price Index. PL 2013, c. 368, Part TT amended the standard deduction to not conform with the federal standard deduction for married filers for income tax years beginning in 2013, enacted a cap of \$27,500 on itemized deductions for income tax years beginning on or after January 1, 2013 and enacted an annual inflation adjustment to the itemized deduction amount. PL 2013, c. 595, provided that, beginning January 1, 2014, the cap on itemized deductions does not apply to medical and dental deductions. PL 2013, c. 590, provides that, for tax year 2016, charitable contribution deductions can exceed the itemized deduction cap by \$18,000 and removes charitable contributions from the cap beginning January 1, 2017. PL 2015, c. 267, Part DD, for tax years beginning in 2016 and later, changes bracket amounts, reduces rates, increases standard deductions, repeals the special treatment of charitable contributions and makes other miscellaneous changes to credits and exemptions. IB 2015, c. 4 enacted a surcharge of 3% on taxable income exceeding \$200,000 for tax years beginning, on or after January 1, 2017. The surcharge was repealed by PL 2017, c. 284, Part D. PL 2017, c. 474 changed personal exemption for dependents to a tax credit, changed the standard deduction to equal the federal standard deduction and made other changes to conform to major revisions in the federal Internal Revenue Code.

CORPORATE INCOME TAX – 36 M.R.S.A., Part 8

A corporate income tax is imposed on all corporations (except subchapter S corporations) subject to federal income tax and having nexus with Maine, except for financial institutions subject to the franchise tax and insurance companies subject to the insurance premium tax. The tax is levied on Maine net income, which is federal taxable income as modified by Maine law. Modified federal taxable income is apportioned based on the percentage of the corporate taxpayer's sales in Maine. The income of mutual fund service providers is also apportioned based only on sales. Corporate tax rates are progressive from 3.5% to 8.93% (see table below). Combined reporting is required for all taxable corporations that are members of an affiliated group operating in a unitary fashion.

Corporate Tax Rates - 2021

| If the taxable income is: | | The tax rate is: |
|---------------------------|-------------|--|
| \$0 but not over | \$ 350,000 | 3.5% |
| \$350,000 but not over | \$1,050,000 | \$12,250 plus 7.93% of the excess above \$350,000 |
| \$1,050,000 but not over | \$3,500,000 | \$67,760 plus 8.33% of the excess above \$1,050,000 |
| \$3,500,000 or over | | \$271,845 plus 8.93% of the excess above \$3,500,000 |

Limited liability companies can be taxed as either partnerships or corporations, according to the election of the company for federal income tax purposes.

Corporate Income Tax

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$232,117,995 | \$232,117,995 |
| 2013 | \$171,987,073 | \$171,987,073 |
| 2014 | \$182,928,181 | \$182,928,181 |
| 2015 | \$168,965,820 | \$168,965,820 |
| 2016 | \$137,492,442 | \$137,492,442 |
| 2017 | \$175,239,114 | \$175,239,114 |
| 2018 | \$185,737,065 | \$185,737,065 |
| 2019 | \$252,866,884 | \$252,866,884 |
| 2020 | \$216,131,489 | \$216,131,489 |
| 2021 | \$284,316,774 | \$284,316,774 |

Revenue Notes – Corporate Income Tax

Corporate income tax collections accrue to the General Fund. The amounts above also include revenue from the Franchise Tax on Financial Institutions (see next section). Corporate income tax revenue began year-end accruals of revenue in fiscal year 2000. The amounts presented above are the gross amounts, before reductions for municipal revenue sharing as described in pages 65 to 67.

History – Corporate Income Tax

Adopted 1969. Originally effective January 1, 1969. Amended numerous times since enactment to alter the tax rates and other provisions. Amended by PL 2007, c. 240, Part V and PL 2009, c. 213, Part NN to change the apportionment formula. PL 2009, c. 571, Part GG adopted the Finnigan approach for the purpose of calculating the sales apportionment factor for C-corporations operating in Maine. PL 2017, c. 474 increased bracket amounts and made other changes to conform to major changes in the federal Internal Revenue Code.

FRANCHISE TAX ON FINANCIAL INSTITUTIONS – 36 M.R.S.A. c. 819

The franchise tax on financial institutions is imposed annually in lieu of income tax on every financial institution doing business in Maine that had a substantial physical presence in Maine and which at any time during the taxable year realized Maine net income or had Maine assets. Financial institutions may elect to pay the franchise tax as follows: (1) 1% of Maine net income and 8¢ per \$1,000 of Maine assets, or (2) 39¢ per \$1,000 of Maine assets with no assessment based on Maine net income. Combined reporting is required for all financial institutions that are members of an affiliated group operating in a unitary fashion.

Revenue Notes – Franchise Tax on Financial Institutions

The franchise tax on financial institutions is collected as part of the corporate income tax filing process and accrues to the General Fund. Revenue from this tax is included under Corporate Income Tax. Separate detail is not available.

History – Franchise Tax on Financial Institutions

Adopted 1983. Originally enacted with the corporate income tax (P&SL 1969 c. 154). Financial institutions were taxed at the same rate as corporations until 1984 when the tax was changed to ½ of 1% of Maine net income and 4¢ per \$1,000 of Maine assets. Tax was doubled in 1986. Amended in 1997 and 1998 to clarify definitions, application and apportionment. Amended in 2006 to provide option of tax based solely on Maine assets.

SALES AND USE TAXES – 36 M.R.S.A. cc. 211-225

Sales Tax – Maine sales tax is imposed at the following rates:

- 1) 5.5% of the retail sale price of tangible personal property and the taxable services of transmission and distribution of electricity, extended service contracts on an automobile, prepaid calling arrangements and long-term automobile rentals or leases;

- 2) 9% on temporary rentals of living quarters in hotels, rooming houses, tourist and trailer camps;
- 3) 8% on the sale of liquor by the drink and prepared food;
- 4) 10% on the short-term rental of automobiles; and
- 5) 10% on retail marijuana and retail marijuana products.

Maine sales tax is also imposed on casual sales of motor vehicles, camper trailers, truck campers, livestock trailers, special mobile equipment, watercraft and aircraft. Sales of new manufactured housing (mobile homes and modular homes) are subject to the 5.5% tax, usually applied to 50% of the selling price.

Beginning July 1, 2004, some other services formerly taxed under the sales tax are taxed under the service provider tax described beginning under the Service Provider Tax section.

Use Tax – Maine use tax is imposed at the same rate as the sales tax on storage, use or other consumption in Maine of tangible personal property or a service, unless “substantial” (12 months) use was made of the property elsewhere before it was brought to Maine. Motor vehicles registered as automobiles that were purchased and actually used in another state before being brought to Maine are excepted if the purchaser was a resident of another state at the time of purchase. The use tax does not apply to purchases on which Maine sales tax has been paid. Credit is allowed for sales or use tax paid in another jurisdiction, up to the amount of the Maine tax. On-line purchases are subject to the use tax when the seller does not collect sales tax.

Sales and Use Taxes

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$981,257,805 | \$28 | \$981,257,833 |
| 2013 | \$986,747,637 | (\$17) | \$986,747,620 |
| 2014 | \$1,106,158,236 | \$4 | \$1,106,152,240 |
| 2015 | \$1,195,031,298 | \$11 | \$1,195,031,309 |
| 2016 | \$1,274,144,957 | (\$11) | \$1,274,144,946 |
| 2017 | \$1,336,944,791 | \$45 | \$1,336,944,836 |
| 2018 | \$1,423,551,101 | \$1 | \$1,423,551,102 |
| 2019 | \$1,503,771,784 | \$4 | \$1,503,771,788 |
| 2020 | \$1,555,713,076 | \$2,160 | \$1,555,715,236 |
| 2021 | \$1,801,958,931 | (\$96,775) | \$1,801,862,155 |

Revenue Notes – Sales and Use Taxes

Sales and Use Tax collections accrue primarily to the General Fund. The Other Special Revenue Funds amounts represent transfers to the Passamaquoddy Sales Tax Fund, adjustments for sales taxes collected by state agencies and in FY 2021, an adjustment for the Baxter State Park Authority. Sales and Use Tax revenue began year-end accruals of revenue in fiscal year 1998. The amounts presented above are the gross amounts, before reductions for municipal revenue sharing as described in pages 65 to 67.

History – Sales and Use Taxes

Originally enacted effective July 1, 1951 at 2%. The following rate changes have been implemented:

Sales Tax Rate History

| Effective date of change | General Rate | Meals (incl. Liquor by drink)*** | Short term lodging | Short term Autos | Adult use marijuana and marijuana products |
|--------------------------|--------------|----------------------------------|--------------------|------------------|--|
| 7/1/51 | 2% | * | | | |
| 7/1/57 | 3% | * | | | |
| 9/1/59 | " | * | added* | | |
| 7/1/63 | 4% | * | * | | |
| 11/1/67 | 4.5% | * | * | | |
| 6/1/69 | 5% | * | * | | |
| 10/24/77 | " | * | * | added* | |
| 7/16/86 | " | ** | 7% | 7% | |
| 8/1/91 | 6% | 7% | " | " | |
| 8/1/94 | " | " | " | 10% | |
| 10/1/98 | 5.5% | " | " | " | |
| 7/1/00 | 5% | " | " | " | |
| 10/1/13 | 5.5% | 8% | 8% | " | |
| 1/1/16 | " | " | 9% | " | |
| 5/2/18 | " | " | " | " | 10% |

* Included in general rate

** Liquor served by drink taxed at 10% from 12/1/89 to 8/1/91

*** Definition of taxable "meals" has been amended from time to time.

Amended to include taxation of the following services:

| Effective date of change | Services added |
|--------------------------|--|
| 9/1/59* | Short-term rentals of living quarters |
| 7/1/65* | Telephone and telegraph service (now telecommunications service) |
| 10/24/77 | Rental or lease of automobiles |
| 12/15/84* | Extended cable TV services |
| 7/16/86* | Fabrication services and custom computer programming |
| 8/1/89* | Rental of video material and equipment |
| 9/18/99 | Prepaid calling arrangements |
| 10/1/99* | Rental of audio materials and equipment |
| 10/1/99* | Rental of furniture |
| 9/20/07 | Extended service contracts on automobiles |
| 10/9/13 | Extended service contracts on trucks |

* Effective 7/1/04 these services were moved from the sales and use tax to the service provider tax.

Amended many times since enactment to add or repeal exemptions. PL 2001, c. 439, Part UUUU established the Tourism Marketing Promotion Fund within the Department of Economic and Community Development, Office of Tourism, which required, effective July 1, 2003, that 5% of the 7% sales tax revenue collected in the prior fiscal year on sales of meals and lodging, after the reduction for transfers to the Local Government Fund, be transferred to the Tourism Marketing Promotion Fund. PL 2003, c. 673, Part V transferred taxation of most services to the Service Provider Tax beginning July 1, 2004. PL 2009, c. 625 imposed the sales and use tax for the first time on medical marijuana. PL 2013, c. 368, Part M increased the tax on sales of prepared food, lodging and liquor sold in bars and restaurants and similar licensed establishments to 8% and the general sales tax to 5.5% from October 1, 2013 to June 30, 2015. The amount transferred to the Tourism Marketing Promotion Fund is 5% of the 8% tax and the 9% tax. PL 2015, c. 267, Part OOOO made the 5.5% tax permanent, retained the 8% tax on prepared food and liquor and increased the tax on living quarters to 9% beginning January 1, 2016. IB 2015, c. 5 legalized the sale of retail marijuana and retail marijuana products with a 10% sales tax. PL 2017, c. 1 delayed the sales of retail marijuana and retail marijuana products to February 1, 2018. PL 2017, c. 401, effective May 2, 2018, provided that tax on marijuana and marijuana products was effective on first date of licensed sale which begins in October, 2020. PL 2019, c. 441 ensures collection of tax by marketplace facilitators.

SERVICE PROVIDER TAX – 36 M.R.S.A. – c. 358

The service provider tax is imposed at the rate of 6% on the value (sales price) of the following services:

- 1) Cable and satellite television and radio services;
- 2) Fabrication services;
- 3) Rental of video media and video equipment;

- 4) Rental of furniture, audio media and audio equipment pursuant to a rental-purchase agreement as defined in Title 9-A, section 11-105;
- 5) Telecommunication services;
- 6) Installation, maintenance or repair of telecommunications equipment;
- 7) Private nonmedical institution services;
- 8) Community support services for persons with mental health diagnoses, developmental disabilities or autism;
- 9) Home support services;
- 10) Ancillary telecommunications services; and
- 11) Group residential services for persons with brain injuries.

Service Provider Tax

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$48,255,501 | \$34,829,087 | \$83,084,588 |
| 2013 | \$50,139,878 | \$34,998,876 | \$85,138,754 |
| 2014 | \$50,173,388 | \$35,354,849 | \$85,528,238 |
| 2015 | \$48,554,451 | \$36,711,725 | \$85,266,176 |
| 2016 | \$44,916,959 | \$40,128,998 | \$85,045,957 |
| 2017 | \$61,211,051 | \$43,710,762 | \$104,921,813 |
| 2018 | \$59,601,858 | \$45,960,422 | \$105,562,279 |
| 2019 | \$59,012,956 | \$50,424,722 | \$109,437,678 |
| 2020 | \$58,012,511 | \$52,990,306 | \$111,002,817 |
| 2021 | \$51,350,442 | \$51,580,615 | \$102,931,057 |

Revenue Notes – Service Provider Tax

Service provider tax revenues from above-listed services 1 through 6 and 10 accrue to the General Fund. Service provider tax revenues from above-listed items 7 through 9 and 11 accrue to Other Special Revenue Funds accounts in the Department of Health and Human Services and are used to fund MaineCare services, with a part of the proceeds of the tax used to replace General Fund appropriations for these purposes. The General Fund portion of the Service Provider Tax has been subject to year-end accrual since its implementation. The General Fund amounts presented above are the gross amounts, before reductions for municipal revenue sharing.

History – Service Provider Tax

Enacted in PL 2003, c. 673, Part V effective July 1, 2004. Above-listed services 1 to 6 were formerly taxed under the sales and use tax. Amended in 2005 to include community support services (PL 2005, c. 12, Part VV) and day habilitation services, personal support services and residential training services (PL 2005, c. 386, Part S). Amended in 2008 to change names of services and add ancillary telecommunications services (PL 2007, c. 627, §55). Amended in 2013 to apply the tax to group residential services for persons with brain injuries (PL 2013, c. 368, Part OOOO). Amended in 2015 to increase the tax from 5% to 6% effective January 1, 2016 (PL 2015, c. 267, Part TTTT)

ESTATE TAX – 36 M.R.S.A. c. 575; c. 577

The Maine estate tax is imposed upon the transfer of the estate of every person who was a Maine resident at the time of death.

For deaths occurring after January 1, 2002 and before January 1, 2013, the Maine estate tax is equal to the tax that would be owed using the formula for calculating the federal credit for state death taxes effective on December 31, 2002 (exclusive of any reduction in the maximum credit amount) and based on the unified credit amount as of December 31, 2000 / \$1,000,000 for deaths on or after 2006. A similar tax is imposed on real and tangible personal property situated in Maine passing by reason of the death of a person not a Maine resident at the same percentage of the federal allowance for state death taxes that the value of the property taxable in Maine bears to the total estate. For deaths occurring after January 1, 2011, Maine conforms to federal law with respect to qualified terminable interest property. For deaths

occurring after December 31, 2012, and before January 1, 2016, the exclusion is \$2,000,000 with a progressive rate structure of 8% for taxable estates between \$2 million and \$5 million, 10% for estates between \$5 million and \$8 million, and 12% for estates exceeding \$8 million. For deaths occurring after December 31, 2015 and before January 1, 2018, the exclusion is the same as the basic federal exclusion with the same rate structure applicable to taxable estates over the exclusion amount. The exclusion and tax bracket amounts for deaths on or after January 1, 2018 are indexed annually for inflation. For 2021 the exclusion amount is \$5,870,000 and the tax is computed as follows:

Estate Tax Computation 2021

| More than | But not more than | Subtract from Maine taxable estate | Multiply result by | Add the following |
|------------------|--------------------------|---|---------------------------|--------------------------|
| \$0 | \$5,870,000 | \$0 | 0% | \$0 |
| \$5,870,000 | \$8,870,000 | \$5,870,000 | 8% | \$0 |
| \$8,870,000 | \$11,870,000 | \$8,870,000 | 10% | \$240,000 |
| \$11,870,000 | | \$11,870,000 | 12% | \$540,000 |

Estate Tax

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$44,865,567 | \$44,865,567 |
| 2013 | \$79,083,058 | \$79,083,058 |
| 2014 | \$23,961,911 | \$23,961,911 |
| 2015 | \$31,196,286 | \$31,196,286 |
| 2016 | \$27,198,153 | \$27,198,153 |
| 2017 | \$11,717,686 | \$11,717,686 |
| 2018 | \$13,801,409 | \$13,801,409 |
| 2019 | \$15,851,350 | \$15,851,350 |
| 2020 | \$21,079,344 | \$21,079,344 |
| 2021 | \$40,399,594 | \$40,399,594 |

Revenue Notes – Estate Tax

Estate Tax collections accrue to the General Fund. The Estate Tax began year-end accruals at the end of fiscal year 2000.

History – Estate Tax

Adopted 1927. The current Maine estate tax was enacted in 1981 to replace the previous estate tax based on federal credit for state death taxes, beginning with deaths occurring after June 30, 1986. An additional inheritance tax was phased out between 1981 and 1986. Amended in PL 2001, c. 559, Part GG to calculate Maine estate tax under the formula in effect before federal reductions. Amended in PL 2003, c. 20, Part JJ to extend that treatment through 2004. Amended in PL 2003, c. 673, Part D to extend nonconformity with federal changes. PL 2011, c. 380, Part M increased the exclusions to \$2 million and established a progressive rate structure for estates of decedents dying after December 31, 2012. It provided conformance with federal law with respect to the treatment of qualified terminable interest property for estates of decedents dying on or after January 1, 2011, and clarified provisions related to nonresidents' estates. PL 2015, c. 267, Part I increased the exclusion amount to the federal exclusion amount for deaths occurring after December 31, 2015. PL 2017, c. 474 eliminated conformity with the federal exclusion amount and maintained the Maine exclusion amount at \$5,600,000 for deaths on or after January 1, 2018 and indexed the exclusion amount and tax brackets for subsequent years.

CIGARETTE TAX – 36 M.R.S.A. c.703 & 22 M.R.S.A. §1546

The cigarette tax is imposed on all cigarettes held in Maine for retail sale. The rate of the tax is 100 mills per cigarette or \$2.00 per pack.

Cigarette Tax

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$129,862,329 | \$129,862,329 |
| 2013 | \$127,396,984 | \$127,396,984 |
| 2014 | \$124,412,320 | \$124,412,320 |
| 2015 | \$124,635,551 | \$124,635,551 |
| 2016 | \$129,337,807 | \$129,337,807 |
| 2017 | \$130,199,296 | \$130,199,296 |
| 2018 | \$119,145,911 | \$119,145,911 |
| 2019 | \$112,811,023 | \$112,811,023 |
| 2020 | \$120,611,230 | \$120,611,230 |
| 2021 | \$117,682,883 | \$117,682,883 |

Revenue Notes – Cigarette Tax

Revenue from the Cigarette Tax accrues to the General Fund.

History – Cigarette Tax

Adopted 1941. PL 1941, c. 298, sec. 20 stated that the revenue generated by the tax was appropriated for the payment of old age assistance, less any expenses incurred in assessing the tax. PL 1945, c. 297 provided that the revenue generated from the tax be credited to the General Fund. The table which follows summarizes the cigarette tax rate changes over time since the inception of the tax. PL 1997, c. 560, Part A doubled the tax to 37 mills per cigarette or 74¢ per package of 20 and dedicated the revenue to the Tobacco Tax Relief Fund (22 M.R.S.A. §1546) effective November 1, 1997. It also required revenue transfers out of the Other Special Revenue Tobacco Tax Relief Fund to support allocations made to the Tobacco Prevention and Control program within the Department of Health and Human Services. This Fund was repealed in PL 1997, c. 643, with the repeal date extended to 12-31-98 in PL 1997, c. 750.

Cigarette Tax Rate History Table

| Effective date of change | Rate in mills per cigarette | Rate per pack of 20 cigarettes |
|--------------------------|-----------------------------|--------------------------------|
| 6/1/41 | 1 | \$.02 |
| 7/1/47 | 2 | \$.04 |
| 7/1/55 | 2.5 | \$.05 |
| 7/1/61 | 3 | \$.06 |
| 7/1/65 | 4 | \$.08 |
| 7/1/67 | 4.5 | \$.09 |
| 6/1/69 | 6 | \$.12 |
| 7/1/71 | 7 | \$.14 |
| 7/1/74 | 8 | \$.16 |
| 9/23/83 | 10 | \$.20 |
| 10/1/89 | 15.5 | \$.31 |
| 1/1/91 | 16.5 | \$.33 |
| 7/1/91 | 18.5 | \$.37 |
| 11/1/97 | 37 | \$.74 |
| 10/1/01 | 50 | \$1.00 |
| 9/19/05 | 100 | \$2.00 |

TOBACCO PRODUCTS TAX – 36 M.R.S.A. c.704

A tax is imposed on all tobacco products, other than cigarettes, produced or imported for sale in Maine. The tax does not apply to tobacco products exported from Maine. The tax rate for smokeless tobacco, including chewing tobacco and snuff, is \$2.02 per ounce and prorated for fractions of an ounce. The tax rate for other tobacco, including cigars, pipe tobacco and other tobacco intended for smoking is 20% of the wholesale price. Beginning January 2, 2020, the tax on other tobacco is increased to 43% of the wholesale price and is expanded to include electronic smoking devices and fluids.

Tobacco Products Tax

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$9,866,817 | \$9,866,817 |
| 2013 | \$10,554,840 | \$10,554,840 |
| 2014 | \$11,747,513 | \$11,747,513 |
| 2015 | \$12,277,806 | \$12,277,806 |
| 2016 | \$12,126,288 | \$12,126,288 |
| 2017 | \$14,043,911 | \$14,043,911 |
| 2018 | \$13,803,790 | \$13,803,790 |
| 2019 | \$13,166,671 | \$13,166,671 |
| 2020 | \$16,720,087 | \$16,720,087 |
| 2021 | \$26,910,235 | \$26,910,235 |

Revenue Notes – Tobacco Products Tax

Revenue from the Tobacco Products Tax accrues to the General Fund.

History – Tobacco Products Tax

A similar tax at the rate of 20% of the retail price was in effect from July 1, 1947 to December 31, 1955.

The current tax on tobacco products other than cigarettes was first imposed July 16, 1986. The original rate of tax on smokeless tobacco was of 45% of the wholesale price. The rate was increased to 50% on October 1, 1989, 55% on January 1, 1991 and to 62% on July 1, 1991. The rate increased to 78% on October 1, 2005. Beginning July 1, 2009, PL 2009, c. 213, Part H changed the tax on smokeless tobacco products to a tax based on weight at the rate of \$2.02 per ounce. The original tax on other tobacco products was 12% of the wholesale price. The rate was increased to 13% on October 1, 1989, to 14% on January 1, 1991 and to 16% on July 1, 1991. The rate increased to 20% on October 1, 2005. Beginning January 1, 2020, PL 2019, c. 530 increases the tax on other tobacco products to 43% of wholesale price and includes electronic smoking products.

CIGARETTE AND TOBACCO PRODUCTS LICENSE FEES – 36 M.R.S.A. cc. 703-704 & 22 M.R.S.A. c.262-A

The Department of Health and Human Services (DHHS) collects license fee revenue associated with the wholesale and retail sale of cigarettes and tobacco products. Each distributor doing business in Maine must secure a distributor's license from Maine Revenue Services, for which there is no fee. The Maine Center for Disease Control and Prevention within DHHS licenses the retail sale of cigarettes and tobacco products. The DHHS fee for an annual retail tobacco license is set by the department through rule-making. Fees are established by rule. See table below for current fees.

Retail Tobacco License Fees

| License Type | Fee |
|--|--|
| Retail Tobacco I – Less than 30% annual gross revenue from total cigarette/tobacco sales | \$100 |
| Retail Tobacco II – Between 30% and 50% of annual gross revenue from total cigarette/tobacco sales | \$125 |
| Retail Tobacco III – Greater than 50% of annual gross revenue from total cigarette/tobacco sales | \$150 |
| Seasonal Mobile Tobacco Vendor License | \$50 for the first fair location; \$10 for each additional fair location |
| Tobacco Vending Machine | \$50 per machine |

Cigarette and Tobacco Product License Fees

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$217,788 | \$5,768 | \$223,555 |
| 2013 | \$210,236 | \$7,763 | \$217,999 |
| 2014 | \$214,450 | \$12,661 | \$227,111 |
| 2015 | \$212,351 | \$5,210 | \$217,561 |
| 2016 | \$213,800 | \$8,568 | \$222,368 |
| 2017 | \$208,649 | \$14,033 | \$222,682 |
| 2018 | \$0 | \$231,429 | \$231,429 |
| 2019 | \$0 | \$211,504 | \$211,504 |
| 2020 | \$0 | \$194,722 | \$194,722 |
| 2021 | \$0 | \$193,021 | \$193,021 |

Revenue Notes – Cigarette and Tobacco Products License Fees

Revenue collected by the Maine Revenue Services through 2002 for the wholesale distribution of cigarettes and tobacco products accrued to the General Fund. Fees for retail licenses collected by DHHS accrued as dedicated revenue to the Maine Center for Disease Control and Prevention through fiscal year 2004. Since fiscal year 2005, the retail license revenue has accrued to the General Fund although a small portion is still accrued as dedicated revenue to the Maine Center for Disease Control and Prevention.

History – Cigarette and Tobacco Products License Fees

Adopted 1941. Amended by PL 1985, c. 783 effective June 1, 1986 to add tobacco products distributors' license. PL 1995, c. 470 effective September 29, 1995 established the retail license for cigarette and tobacco products with the Department of Health and Human Services, Maine Center for Disease Control and Prevention, and set the fee at up to \$25. PL 2001, c. 526 repealed the Maine Revenue Services distributor license fees effective July 2, 2002. PL 2003, c. 673, Part CC changed the retail license from a one-time requirement to an annual requirement, and increased the maximum fee from \$25 to \$50. PL 2005, c. 12, Part TT repealed the \$50 maximum fee for a retail tobacco license, and required DHHS to establish a sliding-scale license fee based on the relative size of retail tobacco licensees that generates the same total revenue that a \$100 flat fee would generate. PL 2017, c. 284 redirected the tobacco licensing fees revenues from the General Fund to Other Special Revenue Funds effective July 4, 2017.

ADULT USE MARIJUANA APPLICATION AND LICENSE FEES– 28-B M.R.S.A

Maine voters approved the recreational use, cultivation, retail sales and taxation of marijuana as I.B. 2015, c. 5 "An Act to Legalize Marijuana" on November 8, 2016. In January 2017 the Legislature enacted a moratorium on implementing parts of the citizen initiative until at least February 2018 to resolve issues and promulgate rules. In May 2018, P.L. 2017, c. 409, "An Act to Implement a Regulatory Structure for Adult Use Marijuana" overrode parts of the citizens' initiative and enacted the framework of the present regulatory structure for the recreational use of marijuana in the State. Additional information regarding the State's recreational marijuana program is available at <https://www.maine.gov/dafs/omp/adult-use>.

The Office of Marijuana Policy in the Department of Administrative and Financial Services collects a variety of application and licensing fees related to the cultivation, production and sale of adult use marijuana. The table below provides a comprehensive list of fees collected by the Office of Marijuana Policy.

Adult Use Marijuana Fee Schedule

| License Type Cultivation | Application Fee | License Fee | |
|--|----------------------|------------------|-------------------|
| | | Outdoor | Indoor/Both |
| Tier 1 | | | |
| Plant-Count-Based | \$100 | \$9/mature plant | \$17/mature plant |
| Plant-Canopy Based | \$100 | \$250 | \$500 |
| Tier 2 | \$500 | \$1,500 | \$3,000 |
| Tier 3 | \$500 | \$5,000 | \$10,000 |
| Tier 4 | \$500 | \$15,000 | \$30,000 |
| | each canopy increase | \$5,000 | \$10,000 |
| Nursery | \$60 | \$350 | \$350 |
| Products Manufacturing Facility | \$250 | \$2,500 | |
| Marijuana Store | \$250 | \$2,500 | |
| Testing Facility | \$250 | \$1,000 | |
| Sample Collector | \$100 | \$250 | |
| Transfer of Ownership | \$250 | | |
| Relocation | \$250 | | |
| Individual Identification Card | | \$50 | |

Application and Licensing Fees

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|-------------|-----------------------------|-----------------|
| 2012 | \$0 | \$0 |
| 2013 | \$0 | \$0 |
| 2014 | \$0 | \$0 |
| 2015 | \$0 | \$0 |
| 2016 | \$0 | \$0 |
| 2017 | \$0 | \$0 |
| 2018 | \$0 | \$0 |
| 2019 | \$0 | \$0 |
| 2020 | \$135,590 | \$135,590 |
| 2021 | \$767,685 | \$767,685 |

Revenue Notes – Adult Use Marijuana Fees

The revenue from adult use marijuana application and license fees accrue as dedicated revenue.

ADULT USE MARIJUANA TAXES – 36 M.R.S.A. §1811, sub-§1-D and 36 M.R.S.A §4923

Sales Tax – (36 M.R.S.A. §1811, Sub-§1-D). A sales tax of 10% percent is imposed on the value of adult use marijuana, adult use marijuana products and, if sold by a person to an individual who is not a qualifying patient, marijuana and marijuana products.

Excise Tax – (36 M.R.S.A. §4923). An excise tax is imposed on sales by cultivation facilities. Cultivation licensees must pay the following excise taxes on sales to other licensees.

| | |
|---|------------------------------|
| Marijuana Flower | \$335 per pound |
| Marijuana Trim | \$94 per pound |
| Immature Marijuana Plants and Seedlings | \$1.50 per plant or seedling |
| Mature Marijuana Plants (<i>effective 7/1/2021</i>) | \$35 per plant |
| Marijuana Seeds | 30¢ per seed |

Adult Use Marijuana Taxes

| Fiscal Year | General Fund | | | Other Special Revenue Funds | Total All Funds |
|-------------|--------------|-------------|---------------------|-----------------------------|-----------------|
| | Sales Tax | Excise Tax | Transfer to AUMPHSF | | |
| 2012 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2013 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2014 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2015 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2016 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2017 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2018 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2019 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2020 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2021 | \$2,635,264 | \$2,267,147 | -\$477,412 | \$477,412 | \$4,902,411 |

Revenue Notes – Adult Use Marijuana Taxes

Revenue from adult-use marijuana sales and excise taxes accrues to the General Fund. 36 M.R.S.A §1818 and 36 M.R.S.A.§4925 direct that 12% of monthly sales and excise tax revenue is to be transferred to the Adult Use Marijuana Public Health and Safety Fund. In addition, a portion of the gross amount of sales tax above is included in the calculation of municipal revenue sharing as described in pages 65 to 67.

LIQUOR SALES AND OPERATIONS – 28-A M.R.S.A. §90

The State Liquor and Lottery Commission sets prices to produce an aggregate state liquor tax sufficient to pay all liquor-related expenses of the Bureau of Alcoholic Beverages and Lottery Operations. Starting in 2004, the State began using ten-year lease agreements with private entities for warehousing, distribution and spirits administration. The current ten-year agreement was authorized in PL 2013, c. 269 and began in fiscal year 2015. The current contract for warehousing, distribution and spirits administration with Pine State Trading Co. went into effect in June of 2014 at a monthly cost of 4.95% of the total net sales and bailment revenue received for the preceding month from the sales and warehousing of spirits. The contract for spirit trade marketing began in October of 2014 also with Pine State Trading Co. at a monthly cost of 2.25% of total net sales for the preceding month from the sales of spirits. PL 2013, c. 269 also authorized the Maine Municipal Bond Bank to issue revenue bonds, the debt service cost of which are secured by future net revenue from the liquor contracts. The net proceeds of the revenue bonds issued were deposited in the Health Care Liability Retirement Fund to be used for payments to health care providers (primarily hospitals) for services provided under the MaineCare program prior to December 1, 2012.

PL 2013, c. 269, also established the Liquor Operations Revenue Fund at the Maine Municipal Bond Bank and required that all net revenue from the liquor contracts be deposited in this fund. The revenue in the fund is to be used first to cover annual debt service costs of the revenue bonds, approximately \$25 million per year. Revenue in excess of debt service requirements are transferred first to the General Fund through fiscal year 2017 at specified amounts of up to \$9.7 million in each of fiscal years 2015 and 2016, and \$9.8 million in fiscal year 2017. Additional revenue transferred from the Liquor Operations Revenue Fund above the General Fund amounts are credited to Other Special Revenue Funds accounts for drinking water and wastewater projects up to the lesser of the amounts needed to match available federal funds or \$7,000,000 per year. The amounts not required to match available federal funds for the water programs are to be transferred to the Department of Transportation for highway and bridge improvements. After

fiscal year 2017 and until the revenue bonds are retired in fiscal year 2024 up to \$7,000,000 will be transferred to the water programs and to the Department of Transportation with no General Fund revenue from liquor revenue during this period. Excess revenue from liquor operations after the debt service costs and the \$7,000,000 annually will be retained by the bond bank until the revenue bonds are retired. At that time, the bond bank will transfer the excess reserve to the Maine Budget Stabilization Fund. One-time transfers out of the fund will also affect that final transfer amount. P.L. 2019, c. 616, Part H, authorized a one-time transfer of \$20,000,000 in fiscal year 2020 from the Liquor Operations Revenue Fund to the General Fund, while P.L. 2021, c. 1, Part CC, authorized a one-time transfer of \$50,000,000 in fiscal year 2021 from the Liquor Operations Revenue Fund to the General Fund.

Liquor Sales and Operations Revenue

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$8,049,429 | \$0 | \$8,049,429 |
| 2013 | \$8,731,159 | \$0 | \$8,731,159 |
| 2014 | \$10,012,142 | \$0 | \$10,012,142 |
| 2015 | \$13,550,376 | \$0 | \$13,550,376 |
| 2016 | \$9,682,240 | \$10,831,320 | \$20,513,560 |
| 2017 | \$9,860,441 | \$7,016,000 | \$16,876,441 |
| 2018 | \$50,272 | \$4,346,400 | \$4,396,672 |
| 2019 | \$56,120 | \$7,045,400 | \$7,101,550 |
| 2020 | \$55,400 | \$11,660,800 | \$11,716,200 |
| 2021 | \$95,910 | \$4,780,000 | \$4,875,910 |

Revenue Notes – Liquor Sales and Operation

The General Fund revenue in this category through fiscal year 2015 represents the net profits from liquor sales and operations of the Bureau of Alcoholic Beverages and Lottery Operations transferred to the General Fund. Beginning in 2015, General Fund amounts represent statutory distributions from the Liquor Operations Revenue Fund as required by 30-A M.R.S.A. §6054, §3-A. Beginning in fiscal year 2016, the Other Special Revenue Funds amount represents distributions from the Liquor Operations Revenue Fund for payments to drinking water and wastewater projects as required by 30-A M.R.S.A. §6054, §3-B. In fiscal year 2020, a one-time adjustment was made to the payments for drinking water and wastewater projects. In previous fiscal years, payment amounts reflected prior fiscal year totals.

History – Liquor Sales and Operation

The antecedent to the specific Liquor Tax was originally authorized in 1934 with a tax markup determined by the State Liquor Commission for the sale of spirits and wine by the State. Amended in 1937 to provide a tax at \$2.08 per gallon on spirits and 50¢ per gallon on wine. Amended in 1941 to provide a tax markup of at least 61%, which was increased in 1955 to 65%, in 1967 to 75% of the “less carload FOB warehouse price” and in 1994 to 65% of delivered case price. Amended in 1998 to set a list price for spirits and fortified wine that would return an additional \$3,000,000 in General Fund revenue above accepted fiscal year 1999 estimates. Amended in 1999 to set the now-titled Liquor Tax to generate an aggregate amount sufficient to return to the General Fund an amount substantially equal to the amount collected in the prior fiscal year. As a means of recovering liquor-related costs for state government, the Liquor Tax was largely superseded by PL 2003, c. 20, Part LLL, which authorized the State to contract with a private entity for the right to distribute spirits for a period of ten years beginning in fiscal year 2005, subject to price regulation by the Bureau of Alcoholic Beverages and Lottery Operations. PL 2013, c. 269 authorized the State to enter into a new round of 10-year contracts for warehousing, distribution and spirits administration and spirits trade marketing beginning in fiscal year 2015. This public law also authorized the Maine Municipal Bond Bank to issue revenue bonds, the debt service cost of which would be secured by future net revenue from these contracts.

LIQUOR TAXES – 28-A M.R.S.A. Part 4

State Liquor Tax – (28-A M.R.S.A. §1651, Sub-§1). This revenue source is separately described and tabulated in the Liquor Sales and Operations section of this report.

Premium Tax – Spirits – (28-A M.R.S.A. §1703, Sub-§3) A premium is imposed at the rate of \$1.25 per 100 proof gallon for all spirits sold in Maine.

Malt Liquor Tax – (28-A M.R.S.A. §1652, Sub-§1). An excise tax is imposed on the privilege of manufacturing and selling malt liquor in the state. The Maine manufacturer or importing wholesale licensee must pay an excise tax of 35¢ per gallon on all malt liquor sold in the state.

Wine Tax – (28-A M.R.S.A. §1652, Sub-§2). An excise tax is imposed on the privilege of manufacturing and selling wine in Maine. The Maine manufacturer or importing wholesale licensee must pay an excise tax of 60¢ per gallon on all wine other than sparkling wine manufactured in or imported into the state and \$1.24 per gallon on all sparkling wine manufactured in or imported in to the state and 35¢ per gallon on all hard cider manufactured in or imported into the State.

Low-alcohol Spirits Tax – (28-A M.R.S.A. §1365; 28-A M.R.S.A. §1652, Sub-§1-A). An excise tax is imposed on the privilege of manufacturing and selling low-alcohol spirits products and fortified wines in the state. The Maine manufacturer or importing wholesale licensee must pay an excise tax of \$1.24 per gallon on all low-alcohol spirits products and fortified wines manufactured in or imported into Maine.

Liquor Taxes

| Fiscal Year | General Fund | | | Total All Funds |
|--------------------|-------------------------------------|--------------------------------------|------------------------------|------------------------|
| | Excise Tax - Beer & Wine | Premium Tax - Beer & Wine | Premium Tax - Spirits | |
| 2012 | \$10,477,654 | \$4,668,907 | \$2,205,539 | \$17,352,100 |
| 2013 | \$10,639,006 | \$4,630,057 | \$2,248,579 | \$17,517,642 |
| 2014 | \$10,892,007 | \$4,743,232 | \$2,287,790 | \$17,923,029 |
| 2015 | \$15,695,628 | \$15,410 | \$2,600,917 | \$18,311,955 |
| 2016 | \$16,235,202 | \$0 | \$2,505,668 | \$18,740,870 |
| 2017 | \$16,601,224 | \$0 | \$2,665,194 | \$19,266,418 |
| 2018 | \$16,971,591 | \$0 | \$2,675,290 | \$19,646,881 |
| 2019 | \$17,174,484 | \$0 | \$2,799,422 | \$19,973,906 |
| 2020 | \$14,912,765 | \$0 | \$2,965,214 | \$17,877,979 |
| 2021 | \$15,337,078 | \$0 | \$3,123,535 | \$18,460,613 |

Revenue Notes – Liquor Taxes

Revenue from Liquor Taxes accrues to the General Fund. The table above provides detail for each of the Liquor Excise Taxes and Premium Taxes. Revenue pertaining to operating costs and sales generated by the specific Liquor Tax and the subsequent leasing agreement with a private entity for the distribution of spirits are now included in the Liquor Sales and Operation section of this report. In fiscal year 2014, deposits were inadvertently made to the beer and wine premium tax, which was corrected in fiscal year 2015.

History – Liquor Taxes

The antecedent to the specific Liquor Tax was originally authorized in 1934 with a tax markup determined by the State Liquor Commission for the sale of spirits and wine by the State. Amended in 1937 to provide a tax at \$2.08 per gallon on spirits and 50¢ per gallon on wine. Amended in 1941 to provide a tax markup of at least 61%, which was increased in 1955 to 65%, in 1967 to 75% of the “less carload FOB warehouse price” and in 1994 to 65% of delivered case price. Amended in 1998 to set a list price for spirits and fortified wine that would return an additional \$3,000,000 in General Fund revenue above accepted fiscal year 1999 estimates. Amended in 1999 to set the now-titled Liquor Tax to generate an aggregate amount sufficient to return to the General Fund an amount substantially equal to the amount collected in prior fiscal year. As a means of recovering liquor-related costs for state government, the Liquor Tax has now been largely superseded by PL 2003, c. 20, part LLL, which authorized the State to contract with a private entity for the right to distribute spirits for period of 10 years beginning in fiscal year 2005, subject to price regulation by the Bureau of Alcoholic Beverages and Lottery Operations. PL 2013, c. 269 authorized the State to enter into a new round of 10-year contracts for warehousing, distribution and spirits administration and spirits trade marketing beginning in fiscal year 2015.

The tax on manufacture or importation of malt liquor was originally enacted in 1933 at 5 1/3¢ per gallon, \$1.24 per barrel or varying rates per case based upon the number and volume of bottles per case. Amended in 1969 to remove wine from state sale

and markup and impose tax at the same level in the distribution process as for malt liquor. A tax on manufacture and importation of wine at distribution level was enacted in 1969. A tax specific to fortified wine was enacted in 1993 of \$1 per gallon. A tax specific to low-alcohol spirits was enacted in 1991 of \$1 per gallon and product tax of 30¢ per gallon.

The alcohol premium was enacted in 1981 on spirits at the rate of 62 ½ ¢ per gallon, malt liquor at the rate of 5¢ per gallon, table wines at the rate of 15¢ per gallon and sparkling wine at the rate of 12¢ per gallon. The premium was doubled in 1986. A premium tax for low-alcohol spirits was added in 1991 and fortified wine was added in 1993, both at a rate of 24¢ per gallon. Premium revenue was originally dedicated to alcohol prevention, education and treatment. Revenue was undedicated in 1990. PL 2013, c. 368, Part XXXX eliminates the premium tax on malt liquor, wine, low-alcohol spirits and hard cider and increases the excise tax on these items by the same amount as the premium taxes effective October 1, 2013,

PL 2013, c. 368, Part V transferred the Bureau of Liquor Enforcement, which is responsible for the collection of the malt liquor, wine, low-alcohol spirits and hard cider excise taxes and license fees, from the Department of Public Safety to the Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations effective July 1, 2013. P.L. 2017, c. 301, clarifies that food flavorings or similar products with an alcohol content that are added to malt liquor products solely to impart flavor during the production process do not cause these products to be classified as low-alcohol spirits products.

LIQUOR LICENSE FEES – 28-A M.R.S.A. Part 3

In addition to the collection of beer and wine excise taxes, the Bureau of Alcoholic Beverages and Lottery Operations collects a variety of license fees related to the selling and serving of alcoholic beverages. The Bureau of Liquor Enforcement licenses and regulates the operation of approximately 6,000 liquor establishments and 300 agency stores. Table II-2 on the next page provides a comprehensive list of all fees collected by the Bureau of Liquor Enforcement. In addition to the fees listed in Table II-2, the bureau charges a \$10 filing fee for all applications.

Liquor License Fees

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$3,642,095 | \$3,642,095 |
| 2013 | \$3,628,350 | \$3,628,350 |
| 2014 | \$3,592,720 | \$3,592,720 |
| 2015 | \$3,913,010 | \$3,913,010 |
| 2016 | \$3,611,299 | \$3,611,299 |
| 2017 | \$3,622,025 | \$3,622,025 |
| 2018 | \$4,033,349 | \$4,033,349 |
| 2019 | \$3,957,440 | \$3,957,440 |
| 2020 | \$2,976,750 | \$2,976,750 |
| 2021 | \$4,410,764 | \$4,410,764 |

Revenue Notes – Liquor License Fees

Revenue from the Liquor License Fees accrues to the General Fund.

History – Liquor License Fees

Liquor license fees were amended by PL 2001, c. 711 which established a fee for reselling agents; PL 2001, c. 20 established a fee for certificates of approval for wine manufacturers who ship less than 120 gallons per year. PL 2009, c. 373 established a wine direct shipper license, PL 2009, c. 438 established a dual liquor license and PL 2009, c. 458 established a hotel minibar license. PL 2011, c. 259 established a special food and beverage taste-testing event license. PL 2013, c. 351 increases the special taste testing festival license fee from \$20 to \$50 effective October 9, 2013. PL 2013, c. 368, Part V transferred the Bureau of Liquor Enforcement, which is responsible for the collection of the malt liquor, wine, low-alcohol spirits and hard cider excise taxes and license fees, from the Department of Public Safety to the Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations effective July 1, 2013.

Table II-2 – Liquor License Fee Schedule

| Retail Sales | Description | Amount |
|---------------------|---|--|
| Class I* | Spirituos, Vinous & Malt – Airlines; Auditoriums, Bowling Centers; Civic Auditoriums; Class A Restaurants; Clubs w/ Catering Privileges; Dining Cars & Passenger Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Racquet Clubs; Performing Arts Centers; Qualified Catering Services; & Vessels | \$900 |
| Class I-A* | Spirituos, Vinous & Malt – Hotels – Optional Food | \$1,100 |
| Class II* | Spirituos, Vinous & Malt – Airlines; Auditoriums, Bowling Centers; Civic Auditoriums; Class A Restaurants; Clubs w/ Catering Privileges; Dining Cars & Passenger Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Racquet Clubs; Performing Arts Centers; Qualified Catering Services; & Vessels | \$550 |
| Class III* | Vinous Only – Airlines; Auditoriums; Bed & Breakfasts; Bowling Centers; Civic Dining Cars & Passenger Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Racquet Clubs; Outdoor Stadiums, Performing Arts Centers; Pool Halls; Qualified Catering Services; Restaurants; and Vessels | \$220 |
| Class IV* | Malt Only – Airlines; Auditoriums; Bed and Breakfasts; Bowling Centers; Civic Auditoriums; Class A Restaurants; Clubs with Catering Privileges; Dining Cars & Passenger Cars; Golf Clubs; Hotels; Indoor Ice Skating Clubs; Indoor Racquet Clubs; Outdoor Stadiums; Performing Arts Centers; Pool Halls; Qualified Catering Services; Restaurants; Taverns; and Vessels | \$220 |
| Class V* | Spirituos; Vinous & Malt – Clubs w/o Catering Privileges and Bed & Breakfasts | \$495 |
| Class VI* | Off-premise Retailers – Malt Liquor | \$200 |
| Class VI-A* | Off-premise Retailers – Malt Liquor – Ship Chandler w/o groceries or stock | \$200 |
| Class VII* | Off-premise Retailers – Wine | \$200 |
| Class VII-A | Off-premise Retailers – Wine – Ship Chandler w/o groceries or stock | \$200 |
| Class VIII | Class VIII – Store (Agency, Malt, Vinous) | \$700 |
| Class X* | Spirituos, Vinous & Malt – Class A Lounges | \$2,200 |
| Class XI* | Spirituos, Vinous & Malt – Class A Restaurants/Lounges; Off Track Betting Facilities | \$1,500 |
| | Agency Liquor Stores – (Initial License and Transfer Fee) | \$2,000 |
| | Agency Liquor Stores – (Renewal) | \$300 |
| | Incorporated Civic Organizations | \$50 |
| | Special Catering Permits | \$10 |
| | Auxiliary Licenses | \$100 |
| | Bottle Club Registrations | \$50 |
| | B.Y.O.B. Functions | \$10 |
| | Special Taste Testing Festival & Special Food & Beverage Ind. Taste-Testing Event | \$20 |
| | Hotel Minibar License, hotel holding an existing license under Title 28-A, §1061 | \$100 plus \$5/room, not to exceed \$900/hotel |
| | Hotel Minibar License, hotel holding an existing license under Title 30-A, §3811 | \$200 plus \$10/room |
| | Dual Liquor License | \$600 |
| | Wine Direct Shipper License – Initial | \$200 |
| | Wine Direct Shipper License – Renewal | \$50 |
| | Self-Sponsored Event Permit | \$700 |
| Wholesale | | |
| | Certificates of Approval – Spirituous (Storage Only) | \$600 |
| | Certificates of Approval – Malt | \$1,000 |
| | Certificates of Approval – Wine | \$1,000 |
| | Certificates of Approval – Wine (Less than 120 gallons per year) | \$100 |
| | Wholesale – Malt | \$600 |
| | Wholesale Storage – Malt – monthly | \$50 |
| | Wholesale – Wine | \$600 |
| | Wholesale Storage – Wine – monthly | \$50 |
| | Sales Representative | \$50 |
| | Reselling Agent | \$50 |
| | Small Maine Brewers | \$50 |
| | Distillers & Brewers | \$1,000 |
| | Maine Farm Wineries | \$50 |
| | Rectifiers & Bottlers | \$1,000 |

* Note: Licenses I-XI require a \$10.00 filing fee.

INSURANCE PREMIUM TAX – 36 M.R.S.A. c. 357

Every insurance company or association doing business or collecting premiums in Maine is liable for a tax at the rate of 2% of gross direct premiums, (1% of long-term health care premiums) including annuity considerations, on all policies written in Maine less allowable deductions. The tax on insurance placed in the surplus lines insurance market is 3%. The tax on qualified group disability plans is 2.55% for large domestic insurers with assets in excess of \$5,000,000,000, and 1% for all other insurers.

Every non-resident insurance company authorized to do business in Maine is liable for a tax on all policies written in Maine, at either the Maine rate or the rate at which a Maine company would be taxed in the American state or Canadian province where the non-resident company is domiciled, whichever is greater. Captive insurers are subject to the corporate income tax instead of the insurance premium tax.

Insurance Premium Tax

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$82,985,771 | \$82,985,771 |
| 2013 | \$79,609,419 | \$79,609,419 |
| 2014 | \$83,203,879 | \$83,203,879 |
| 2015 | \$81,459,794 | \$81,459,794 |
| 2016 | \$81,250,784 | \$81,250,784 |
| 2017 | \$76,553,592 | \$76,553,592 |
| 2018 | \$73,468,185 | \$73,468,185 |
| 2019 | \$77,277,183 | \$77,277,183 |
| 2020 | \$82,145,116 | \$82,145,116 |
| 2021 | \$84,462,691 | \$84,462,691 |

Revenue Notes – Insurance Premium Tax

Revenue from the Insurance Premium Tax accrues to the General Fund. The Fire Investigation and Prevention Tax is reported separately.

History – Insurance Premium Tax

Adopted in 1874. The rate on domestic companies was increased from 1% to 2% effective July 16, 1986. Amended in 1989 to reduce the rate to 1% of long-term health care premiums effective for tax years after 1988. Amended by PL 1997, c. 496, for tax years commencing on or after 1/1/97, to subject premiums on certain qualified group disability policies written by every insurer, except a large domestic insurer, to a 1% tax. Premiums on such policies written by large domestic insurers are subject to a tax of 2.55%. PL 1997, c. 435 established reduced rates for non-Maine captive insurance companies. PL 2003, c. 20, Part CC clarified the application of the tax to annuities. PL 2007, c. 240, Part KKKK moved captive insurance companies from the insurance premium tax to the corporate income tax. PL 2011, c. 311 amended surplus lines eligibility standards and nonadmitted insurance premium tax laws to conform to the federal Nonadmitted and Reinsurance Reform Act of 2010. Beginning in 2012, provider fees on service contracts may be excluded from premiums subject to the insurance premiums tax (PL 2011, c. 345).

FIRE INVESTIGATION AND PREVENTION TAX – 25 M.R.S.A. §2399

Every insurance company or association doing business or collecting premiums or assessments in Maine is liable, in addition to the insurance company tax, for a tax at the rate of 1.4% of gross direct premiums for fire risks less allowable deductions. These funds are used to defray expenses incurred by the Commissioner of Public Safety in fire prevention investigation and educating the public in fire safety and to defray the cost of fire training and education programs at the Maine Community College System (20-A M.R.S.A. Chapter 319)

Fire and Investigation Prevention Tax

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$3,675,715 | \$3,675,715 |
| 2013 | \$3,854,021 | \$3,854,021 |
| 2014 | \$4,535,388 | \$4,535,388 |
| 2015 | \$3,677,990 | \$3,677,990 |
| 2016 | \$4,040,725 | \$4,040,725 |
| 2017 | \$4,420,808 | \$4,420,808 |
| 2018 | \$4,037,845 | \$4,037,845 |
| 2019 | \$4,403,688 | \$4,403,688 |
| 2020 | \$5,304,473 | \$5,304,473 |
| 2021 | \$5,299,554 | \$5,299,554 |

Revenue Notes – Fire Investigation and Prevention Tax

Revenue from this tax accrues as dedicated revenue to the Office of the State Fire Marshal within the Department of Public Safety and to the Maine Community College System.

History – Fire Investigation and Prevention Tax

Adopted and first imposed February 17, 1939 at 0.5%. Increased October 3, 1973 to 0.6%. Increased October 24, 1977 to 0.75%. Increased March 10, 1983 to 0.95%. Increased July 17, 1991 to 1.4%. PL 2001, c. 437 implemented a special assessment equal to 0.4% of gross direct premiums in addition to the regular assessment in fiscal year 2002. P&S 2001, c. 67 added a special assessment of 0.6% of gross direct premiums in fiscal year 2003, capped the revenue from the special assessment to \$983,000 in fiscal year 2003 and allowed a credit against insurance premium tax for the amount of the fiscal year 2003 special assessment after July 1, 2003. PL 2003, c. 20, Part Y delayed the insurance premium tax credit until after July 1, 2005.

INSURANCE REGULATORY ASSESSMENTS AND FEES – 24-A M.R.S.A. §§237 & 601 & 24 M.R.S.A. §2332

Every insurance company or health maintenance organization licensed to do business in Maine is subject to an annual assessment by the Bureau of Insurance. The assessment, not to exceed 0.2% of direct premiums written for any biennial period, is in proportion to the direct gross premium written on business in Maine during the year ending December 31st immediately preceding the fiscal year for which an assessment is made. Similarly, every nonprofit hospital or medical service organization and nonprofit health care plan licensed to do business in Maine is also assessed by the Bureau of Insurance. These annual assessments are based on subscription incomes and are not to exceed 0.015% of subscription income for any biennial period. The proceeds from each assessment process are used to support the costs of the Bureau of Insurance. The minimum assessment is \$100.

In addition to the Insurance Regulatory Assessment, the Bureau of Insurance is also authorized to assess a number of license, application, filing and other miscellaneous fees related to its regulation of the insurance industry. The current fee schedule is available at the Department of Professional and Financial Regulation website: <http://www.maine.gov/pfr/insurance/regulated/index.html>

Insurance Regulatory Assessments and Fees

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$12,630,085 | \$12,630,085 |
| 2013 | \$3,013,964 | \$3,013,964 |
| 2014 | \$11,160,597 | \$11,160,597 |
| 2015 | \$3,252,846 | \$3,252,846 |
| 2016 | \$12,190,840 | \$12,190,840 |
| 2017 | \$2,099,110 | \$2,099,110 |
| 2018 | \$12,268,423 | \$12,268,423 |
| 2019 | \$2,325,539 | \$2,325,539 |
| 2020 | \$13,389,777 | \$13,389,777 |
| 2021 | \$5,692,860 | \$5,692,860 |

Revenue Notes – Insurance Regulatory Assessments and Fees

Proceeds from insurance regulatory assessments and other insurance license fees accrue as dedicated revenue to the Bureau of Insurance. License renewal fees are biennial, resulting in the biennial fluctuations in fee collections. No insurance regulatory assessments have been made since fiscal year 2000 due to available balances accumulated to support Bureau of Insurance activities.

History – Insurance Regulatory Assessments and Fees

Adopted in 1985. PL 1993, c. 313 increased the assessment amount for insurance companies from 0.15% to 0.2%. PL 1997, c. 79 included health maintenance organizations in the assessment requirement of 24-A M.R.S.A. §237, which formerly applied to insurance companies only.

WORKERS' COMPENSATION INSURANCE ASSESSMENTS – 39-A M.R.S.A. §154

Each insurance company or entity that is authorized to write workers' compensation policies in Maine and either does business or collects premiums or assessments pays an annual assessment to the Workers' Compensation Board Administrative Fund, which provides funding for the board's administrative and operating costs. Assessments for insurance carriers are based on payroll multiplied by the filed manual rate multiplied by the employer's current experience modification factor (if applicable). The only deductible credits that may be included in the calculation are (a) the \$1,000 and \$5,000 indemnity deductible, and (b) \$250 and \$500 medical deductible per 24-A M.R.S.A. §2385 and §2385-A.

The assessment is levied by the Workers' Compensation Board on or before May 1st annually. The assessment is collected from employers by certain insurance companies beginning on July 1st annually. Those insurance companies which have an estimated annual payment of more than \$50,000 may pay the assessment on a quarterly basis on or before the last day of January and April, the 25th day of June and concluding on the last day of October. All insurance companies are required to file an adjusted annual return for the previous fiscal year by September 15th. Insurance companies with an annual assessment estimate of less than \$50,000 are required to pay the entire assessment on or before June 1st of each year. Self-insured employers must pay the assessment on or before June 1st.

The assessments made by the Board must be distributed between insurance companies or associations and self-insured employers in direct proportion to the pro rata share of disabling cases attributable to each group for the most recent calendar year for which data are available. By law, the assessments may not be designed to produce more than a capped amount for any one fiscal year. In fiscal year 2019, the assessment cap was set at \$13,000,000.

Assessments exceeding the applicable amount by a margin of more than 10% must be used to reduce the assessment for the following fiscal year. Any amount collected above the board's allocated budget and within the 10% margin must be used to create a reserve of up to 25% of the board's annual budget.

Workers' Compensation Insurance Assessments

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$11,440,217 | \$11,440,217 |
| 2013 | \$14,722,347 | \$14,722,347 |
| 2014 | \$9,895,283 | \$9,895,283 |
| 2015 | \$11,385,747 | \$11,385,747 |
| 2016 | \$6,804,113 | \$6,804,113 |
| 2017 | \$15,703,526 | \$15,703,526 |
| 2018 | \$12,073,389 | \$12,073,389 |
| 2019 | \$11,719,951 | \$11,719,951 |
| 2020 | \$12,043,679 | \$12,043,679 |
| 2021 | \$9,516,949 | \$9,516,949 |

Revenue Notes – Workers' Compensation Insurance Assessments

Revenue from the workers' compensation insurance assessments accrues as dedicated revenue.

History – Workers' Compensation Insurance Assessments

Adopted in 1991. Assessments based on specific percentages with an annual limit of \$2,500,000 became effective as undedicated revenue to the General Fund on July 17, 1991, PL 1991, c. 591. Amended effective January 1, 1993 to dedicate assessments and set an annual limit of \$6,000,000 pursuant to PL 1991, c. 885. Amended 1994 to change assessment requirements and procedures effective April 7, 1994 pursuant to PL 1993, c. 619. Amended effective May 3, 1995 to change assessment requirements and procedures pursuant to PL 1995, c. 59. Amended 1997 to increase assessment limit to \$6,600,000 effective September 19, 1997 to fund the Worker Advocate program pursuant to PL 1997, c. 486. Amended by PL 1999, c. 359 to increase the cap to \$6,735,000 beginning in fiscal year 2000. PL 2001, c. 393 set the assessment cap at \$7,035,000 in fiscal year 2002. PL 2001, c. 692 enacted an assessment cap beginning in fiscal year 2003 of \$6,860,000. PL 2003, c. 425 set the assessment cap at \$8,390,000 in fiscal year 2004, \$8,565,000 in fiscal year 2005 and \$8,525,000 in fiscal year 2006. PL 2007, c. 240, Part LL increased the assessment cap to \$9,820,178 in fiscal year 2008, \$10,000,000 in fiscal year 2009, \$10,400,000 in fiscal year 2010, \$10,800,000 in fiscal year 2011 and \$11,200,000 in fiscal year 2012. PL 2015, c. 469 increases the assessment cap to \$13,000,000 beginning in fiscal year 2017-18.

SAFETY EDUCATION AND TRAINING ASSESSMENT – 26 M.R.S.A §61

Each insurance carrier licensed to write workers' compensation insurance in Maine as well as individual self-insured employers authorized to make workers' compensation payments directly to employees, who have paid workers' compensation benefits (excluding medical payments) during an assessment period, typically a calendar year, pays an annual assessment to the Safety Education and Training Fund. The assessment is collected as dedicated revenue by the Department of Labor and deposited into the department's Safety Education and Training Fund for its safety education and training programs. The total annual assessment is equal to the lesser of either the fiscal year allotment to the Safety Education and Training Fund or 1% of the total workers' compensation benefits paid. The assessment is levied by the Department of Labor and is based on the percentage of the total assessment base that an individual insurance carrier or self-insured paid out (excluding medical payments). For example, an insurance company that paid out 1% of the total assessment base would be billed 1% of the assessment. The assessment base is the total workers' compensation benefits paid minus any medical payments.

Safety Education and Training Assessment

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|-------------|-----------------------------|-----------------|
| 2012 | \$1,548,621 | \$1,548,621 |
| 2013 | \$2,347,784 | \$2,347,784 |
| 2014 | \$2,111,582 | \$2,111,582 |
| 2015 | \$2,253,134 | \$2,253,134 |
| 2016 | \$2,280,497 | \$2,280,497 |
| 2017 | \$1,585,980 | \$1,585,980 |
| 2018 | \$1,842,818 | \$1,842,818 |
| 2019 | \$2,195,372 | \$2,195,372 |
| 2020 | \$2,014,065 | \$2,014,065 |
| 2021 | \$2,271,241 | \$2,271,241 |

Revenue Notes – Safety Education and Training Assessment

Revenue collected from this assessment accrues as dedicated revenue.

History – Safety Education and Training Assessment

Adopted in 1985 by PL 1985, c. 372.

DIRIGO HEALTH ASSESSMENTS – 24-A M.R.S.A. §6913 (Repealed), 24-A M.R.S.A. §6917

All health insurance carriers, 3rd-party administrators and employee benefit excess insurance carriers were required to pay an access payment on all paid claims, except claims under accidental injury, specified disease, hospital indemnity, dental, vision, disability income, long-term care, Medicare supplement or other limited benefit health insurance. The amount of the access payment was 2.14% on claims for services provided through June 30, 2011, 1.87% on claims for services provided from July 1, 2011 to June 30, 2012, 1.64% on claims for services provided from July 1, 2012 to June 30, 2013 and 1.14% on claims for services provided from July 1, 2013 to December 31, 2013. No access payment can be charged for any claims for services provided on January 1, 2014 or thereafter.

Dirigo Health Assessments

| | Dirigo Health Enterprise Fund | | |
|-------------|-------------------------------|-------------------------------|-------------------------------------|
| Fiscal Year | Savings Offset Payments | Dirigo Health Access Payments | Total Dirigo Health Enterprise Fund |
| 2012 | \$0 | \$38,672,158 | \$38,672,158 |
| 2013 | \$0 | \$32,938,700 | \$32,938,700 |
| 2014 | \$0 | \$12,091,383 | \$12,091,383 |
| 2015 | \$0 | \$0 | \$0 |
| 2016 | \$0 | \$0 | \$0 |
| 2017 | \$0 | \$0 | \$0 |
| 2018 | \$0 | \$0 | \$0 |
| 2019 | \$0 | \$0 | \$0 |
| 2020 | \$0 | \$0 | \$0 |
| 2021 | \$0 | \$0 | \$0 |

Revenue Notes – Dirigo Health Assessments

Revenue from Dirigo Health assessments are deposited in the Dirigo Health Enterprise Fund established in section 24-A M.S.R.A. §6915 and pooled with other revenues of the Dirigo Health program. The Dirigo Health Enterprise Fund is not an operating fund and this revenue source will not appear in the revenue tables in Section III.

History – Dirigo Health Assessments

PL 2003, c. 469 established the savings offset payment as a major funding source for the Dirigo Health program. The aggregate amount of savings offset payments was based on the measurable health cost savings determined to result from the Dirigo Health program. The payments of up to 4% of health insurance premiums were paid by health insurance carriers, employee benefit excess insurance carriers and third-party administrators. The savings offset payment was repealed in PL 2009, c. 359 and replaced with the Dirigo Health access payment. PL 2011, c. 380, Pt. BBB established a phase-down and, effective January 1, 2014, the repeal of the access payment.

FINANCE INDUSTRY FEES AND ASSESSMENTS – 9-A M.R.S.A. ARTICLE VI & 9-B

M.R.S.A., c. 21 & 32 M.R.S.A., c. 105

Consumer Credit Code Fees – 9-A M.R.S.A. §6-203; 10 M.R.S.A §1328(1)(G); 32 M.R.S.A §11031 and other financial regulatory statutes. Every creditor, collection agency, loan broker and credit reporting agency authorized under the provisions of the Maine Consumer Credit Code, or other applicable laws, is required, depending on the type of creditor or organization, to pay certain application, compliance examination and volume fees. The funds received from these various fees are used to support the operating costs of the Bureau of Consumer Credit Protection. Volume fees paid by financial institutions are paid to the Bureau of Financial Institutions. Both agencies are a part of the Department of Professional and Financial Regulation. For additional information about licenses and fees, see the Bureau of Consumer Credit Protection’s website at <http://www.maine.gov/pfr/consumercredit/index.shtml>.

Banking Fees and Assessments – 9-B M.R.S.A. §214. Each state chartered financial institution regulated by the Bureau of Financial Institutions is subject to examination by the bureau at least once in a 36-month period. The regulated financial institution pays for the cost of the examination. In addition, each state chartered financial institution is subject to an assessment at the annual rate of at least 6¢ for each \$1,000 of the total of average assets (the assessment may not be less than \$25). The bureau is also authorized to levy an annual assessment not to exceed \$500 on interstate branches operated by an out-of-state financial institution. The bureau may also receive fees for various applications such as those for new charters, mergers, consolidations and acquisitions. Lastly, non-depository trust companies that are not affiliated with a financial institution are required to pay an annual assessment of at least \$2,000 or an amount of at least 6¢ for every \$10,000 in fiduciary assets.

Securities Act Fees – 32 M.R.S.A. c. 69-B (§4696) and c. 135 (§16202, 16203, 16302, §16305 & §16410). The Office of Securities within the Department of Professional and Financial Regulation oversees the registration of business opportunities and securities and the licensing of broker-dealers, agents, investment advisers, and investment adviser representatives. The \$25 annual renewal fee for agents and investment adviser representatives, the \$25 registration fee and \$10 renewal fee for business opportunities accrue as dedicated revenue to fund the Office of Securities. The remainder of the fees collected by the office, which include agent initial license fees, broker-dealer fees, investment adviser fees, investment adviser representative initial fees, securities registration and exemption fees, and federal-covered securities notice filing fees, accrue to the General Fund.

Finance Industry Fees and Assessments

| Fiscal Year | General Fund | Other Special Revenue Funds | | | Total All Funds |
|-------------|----------------------|-----------------------------|--------------------------------------|----------------------------------|-----------------|
| | Office of Securities | Office of Securities | Bureau of Consumer Credit Protection | Bureau of Financial Institutions | |
| 2012 | \$24,692,010 | \$2,740,455 | \$1,347,575 | \$2,538,147 | \$31,318,186 |
| 2013 | \$25,070,880 | \$2,774,525 | \$1,795,251 | \$2,625,015 | \$32,265,671 |
| 2014 | \$27,199,530 | \$2,905,070 | \$1,732,017 | \$2,664,027 | \$34,500,643 |
| 2015 | \$28,816,550 | \$2,539,460 | \$1,609,805 | \$2,920,495 | \$35,886,310 |
| 2016 | \$29,463,731 | \$2,693,955 | \$1,965,834 | \$2,996,122 | \$37,119,642 |
| 2017 | \$30,019,796 | \$2,690,165 | \$1,688,691 | \$3,332,780 | \$37,731,432 |
| 2018 | \$29,201,565 | \$2,808,475 | \$1,876,271 | \$3,800,035 | \$37,686,346 |
| 2019 | \$29,082,500 | \$2,975,445 | \$1,837,700 | \$3,987,550 | \$37,883,195 |
| 2020 | \$27,952,210 | \$2,962,230 | \$1,978,610 | \$4,012,262 | \$36,905,312 |
| 2021 | \$27,220,420 | \$3,104,230 | \$2,660,177 | \$3,857,054 | \$36,841,880 |

Revenue Notes – Finance Industry Fee and Assessments

The revenue generated by the Office of Securities, with the exception of the fees for renewal of securities agents and investment adviser representatives, accrues as General Fund revenue. All other fees and assessments on the finance industry, except the Franchise Tax on Financial Institutions that is included in the Corporate Income Tax, accrue as dedicated revenue to the Bureaus of Financial Institutions or Consumer Credit Protection.

History – Finance Industry Fees and Assessments

Fees pertaining to the Maine Consumer Credit Code were first authorized by PL 1973, c. 762. Since that time, the statutorily-established fees have been increased or decreased a number of times. The assessment on financial institutions was first authorized in 1923 by PL 1923, c. 144; annual assessments were fixed at \$2.50 for every \$100,000 of assets held by the financial institution. Under PL 1975, Chapter 500, the rate of assessment was changed to at least 7¢ for each \$1,000 of average deposits, which was subsequently changed to at least 6¢ for each \$1,000 of average assets. Effective January 18, 2004, assessments for limited-purpose banks that predominantly engage in the business of a nondepository trust company was set by rule at 6¢ for each \$10,000 of assets subject to assessment. Effective January, 2010, nondepository assessment increases to 12¢ for each \$10,000 of assets subject to assessment. Office of Securities rulemaking reduced the annual renewal fee for agents and investment adviser representatives from \$40 to \$30 effective November 23, 2003 and from \$30 to \$25 effective September 17, 2014. PL 2003, c. 673, Part RRR increased the fee for most securities registration filings from \$500 to \$1,000 effective August 1, 2004. PL 2005, c. 12, Part KKKK, increased initial and renewal license fees for broker-dealers to \$250, renewal license fees for investment advisers to \$200, and initial license fees for agents and investment adviser representatives to \$50 effective June 29, 2005. The Maine Uniform Securities Act, PL 2005, c. 65, Part A, effective December 31, 2005, set licensing fee caps and granted the Securities Administrator rulemaking authority to set fees with the caps. With the exception of the agent and investment adviser representative annual renewal fee, which was lowered to \$30 effective December 31, 2005 and from \$30 to \$25 effective September 17, 2014, Office of Securities rulemaking set the fees at the same level that existed under the prior securities act.

HOSPITAL ASSESSMENTS AND TAXES – 36 M.R.S.A. §2801-A (Repealed), 36 M.R.S.A. c. 375 and c. 377

For state fiscal years beginning on or after July 1, 2004 an annual hospital tax is imposed equal to 2.23% of each hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's taxable year. As detailed in the history section below, the applicable hospital taxable year has been updated frequently, most recently in PL 2019, c. 343, Pt. EEE, which updated the tax base year to the hospital's fiscal year ending during calendar year 2016 for state fiscal years beginning on or after July 1, 2019 but before July 1, 2021.

Hospital Assessments and Taxes

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$0 | \$80,909,981 | \$80,909,981 |
| 2013 | \$14,077,897 | \$80,942,050 | \$95,019,948 |
| 2014 | \$0 | \$97,208,195 | \$97,208,195 |
| 2015 | \$0 | \$97,379,317 | \$97,379,317 |
| 2016 | \$0 | \$95,334,196 | \$95,334,196 |
| 2017 | \$0 | \$95,028,525 | \$95,028,525 |
| 2018 | \$0 | \$103,355,698 | \$103,355,698 |
| 2019 | \$0 | \$102,503,718 | \$102,503,718 |
| 2020 | \$0 | \$115,464,903 | \$115,464,903 |
| 2021 | \$0 | \$115,888,153 | \$115,888,153 |

Revenue Notes – Hospital Assessments and Taxes

When first adopted in 1991, hospital assessment revenue was dedicated to support Medicaid costs. Although the original assessment was repealed in 1998, revenue continued to be collected primarily from outstanding tax liabilities. Effective July 1, 2001, all revenue collected under the original assessment accrued to the General Fund. All revenue from the one-time fiscal year 2003 tax also accrued to the General Fund. Of the \$3,795,726 in General Fund revenue from this source for fiscal year 2003, \$3,509,865 was collected from the new one-time hospital tax, and \$285,861 from collections of outstanding tax liabilities from the original hospital assessment. General Fund collections for fiscal years 2004 and 2005 reflect outstanding tax liabilities from these assessments.

The current hospital tax, effective in fiscal year 2004, accrues as dedicated revenue to support hospital and other MaineCare programs. However, a portion of the proceeds of the tax replaced General Fund appropriations for these purposes.

History – Hospital Assessments and Taxes

Adopted in 1991. A hospital assessment was established by PL 1991, c. 528, Part Q and c. 591, Part Q for hospital payment years ending during or after fiscal year 1992 at a rate of 6% of each hospital's gross patient service revenue limit. State-operated hospitals were initially exempt from this assessment. PL 1995, c. 368, Part RR amended the assessment for hospital payment years that end in fiscal year 1998 to reduce the rate from 6% to 3.56%. PL 1995, c. 665, Part L amended the assessment to include state hospitals. PL 1997, c. 24, Part T amended the assessment for hospital payment years that end in fiscal year 1998 to increase the rate from 3.56% to 5.27%; due to the effective date of the legislation, the rate of 3.56% was never in effect. The assessment was repealed June 30, 1998 by PL 1995, c. 368, Part RR. Following the repeal, PL 2001, c. 358, Part N authorized a transfer of the balance of dedicated revenue as of June 30, 2001 to the General Fund effective July 1, 2001 and required all remaining revenue to accrue to the General Fund. A one-time assessment for fiscal year 2003 was established in PL 2001, c. 714, Part NN. This 0.135% tax was assessed on hospital gross patient services revenue for hospital payment years ending in fiscal year 2000.

The current hospital tax was added in PL 2003, c. 513 and amended in PL 2003, c. 673. The current hospital tax is distinct from the hospital assessment repealed in 1998 and the one-time hospital assessments in effect for fiscal years 2003, 2011 and 2013. For the state fiscal year beginning on July 1, 2003 a tax equal to 0.74% of hospital net operating revenue was imposed. For the state fiscal year beginning July 1, 2004, the tax was increased to 2.23% of hospital net operating revenue for the hospital's fiscal year that ended during calendar year 2002. For the state fiscal year beginning July 1, 2005, the hospital's taxable year was the hospital's fiscal year that ended during calendar year 2003. For the state fiscal years beginning on or after July 1, 2006, the hospital's taxable year was the hospital's fiscal year that ended during calendar year 2004. For state fiscal year beginning on or after July 1, 2008, PL 2007, c. 545, allowed for further growth in the tax base year to the hospital's fiscal year that ended during calendar year 2006. For state fiscal years beginning on or after July 1, 2010, PL 2009, c. 571, Part AAA, updated the base year to the hospital's fiscal year ending during calendar year 2008. For state fiscal years beginning on or after July 1, 2013, PL 2013, c. 368, Part QQ, updated the tax base year to the hospital's fiscal year ending during calendar year 2012. For state fiscal years beginning on or after July 1, 2017, PL 2017, c. 284, Pt. IIII, updated the tax base year to the hospital's fiscal year ending during calendar year 2014. For state fiscal years beginning on or after July 1, 2019 but before July 1, 2021, PL 2019, c. 343, Pt. EEE, updated the tax base year to the hospital's fiscal year ending during calendar year 2016.

PL 2009, c. 571, Part VV added a one-time hospital assessment effective for state fiscal year 2011 equal to 0.12% of net operating revenue for each hospital's fiscal year that ended during calendar year 2008. Revenue from this one-time assessment accrued to the General Fund. PL 2011, c. 477, Part II added a new one-time assessment effective for fiscal year 2013 equal to 0.39% of net operating revenue as identified on the hospital's most recent audited financial statement for the hospital's fiscal

year that ended during calendar year 2008. Revenue from this fiscal year 2013 one-time assessment accrues to the General Fund.

HEALTH CARE PROVIDER TAX – 36 M.R.S.A. c. 373

Beginning October 1, 2011 for any partial facility fiscal year and for whole facility fiscal years beginning on or after October 1, 2011, a tax is imposed against each nursing home at 6% of its annual net operating revenue for the corresponding whole or partial facility fiscal year and for each residential treatment facility at 6% of its annual gross patient services revenue for the corresponding whole or partial facility fiscal year.

Health Care Provider Tax

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$36,186,532 | \$36,186,532 |
| 2013 | \$37,300,128 | \$37,300,128 |
| 2014 | \$36,046,899 | \$36,046,899 |
| 2015 | \$36,983,091 | \$36,983,091 |
| 2016 | \$39,111,630 | \$39,111,630 |
| 2017 | \$38,101,918 | \$38,101,918 |
| 2018 | \$35,833,655 | \$35,833,655 |
| 2019 | \$37,054,667 | \$37,054,667 |
| 2020 | \$45,683,155 | \$45,683,155 |
| 2021 | \$40,752,635 | \$40,752,635 |

Revenue Notes – Health Care Provider Tax

Health Care Provider Tax revenue accrues as dedicated revenue to the Department of Health and Human Services. The nursing home tax is dedicated to support nursing home and other long-term care programs. The residential treatment facilities tax is dedicated for developmental services. In both cases, a part of the proceeds of the taxes replace reductions in General Fund appropriations for these purposes.

History – Health Care Provider Tax

A gross receipts tax on nursing homes was originally enacted in PL 1993, c. 410, Part YY, and was subsequently repealed effective January 1, 1997, pursuant to PL 1995, c. 665, Part E.

The current Health Care Provider Tax was enacted in PL 2001, c. 714, Part CC. The nursing home tax was amended in PL 2003, c. 467 to modify audit and accounting provisions. The residential treatment facilities tax was amended in PL 2003, c. 2, Part GG, to include state-operated facilities.

For facility fiscal years beginning after January 1, 2008, PL 2007, c. 539, Part X decreased the tax rate from 6.0% to 5.5%. This change was made to comply with the provisions of Section 403 of the federal Tax Relief and Health Care Act of 2006 (TRHCA), PL 109-432, that limited Medicaid provider taxes to 5.5% of the revenues received by the taxpayer effective for fiscal years beginning after January 1, 2008 and before October 1, 2011. PL 2011, c. 411 increased the rates back to 6% effective October 1, 2011 consistent with federal law.

HEALTH CARE INSTITUTION LICENSE FEES – 22 M.R.S.A. §1815, §1815-A

Each application for a license to operate a hospital, convalescent home or nursing home must be accompanied by a nonrefundable fee. Each application for a license to operate a nursing facility must be accompanied by an additional nonrefundable surcharge of \$5 for each bed contained within the facility. Each application for a license to operate an ambulatory surgical facility must be accompanied by a fee up to \$500 established by the Department of Health and Human Services on the basis of a sliding scale representing size, number of employees and scope of operations. All licenses issued must be renewed annually accompanied by a like fee. State hospitals are exempt from the licensing fees.

Health Care Institution License Fees

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|-------------|--------------|-----------------------------|-----------------|
| 2012 | \$459,687 | \$0 | \$459,687 |
| 2013 | \$459,091 | \$0 | \$459,091 |
| 2014 | \$488,769 | \$250 | \$489,019 |
| 2015 | \$476,088 | \$125 | \$476,213 |
| 2016 | \$450,295 | \$350 | \$450,645 |
| 2017 | \$598,261 | (\$2,516) | \$595,745 |
| 2018 | \$457,179 | \$375 | \$457,554 |
| 2019 | \$516,510 | \$400 | \$516,910 |
| 2020 | \$411,622 | \$175 | \$411,797 |
| 2021 | \$348,984 | \$500 | \$349,484 |

Revenue Notes – Health Care Institution License Fees

Although the statutes indicate that revenue from Health Care Institutions License Fees accrues to the General Fund, these fees were recorded as dedicated revenue through fiscal year 1998. In fiscal years 1999 and thereafter, some small amounts are still recorded as dedicated revenue.

History – Health Care Institution License Fees

Adopted in 1945. Amended in 1991 by PL 1991, c. 752 to increase the cap on the fee for ambulatory surgical facilities from \$250 to \$500 effective June 30, 1992, and by PL 1991, c. 765 to add a \$5 per bed surcharge for nursing facilities to fund the long-term care ombudsman program. Effective July 1, 2003, PL 2003, c. 20, Part K, Section 4, as amended by PL 2003, c. 507, Part C, increased the annual hospital license fee to \$40 per bed and the nursing facility license fee to \$26 per bed. PL 2011 c. 257, clarified these fees also apply to renewals.

RAILROAD COMPANY TAX – 36 M.R.S.A. c. 361, §2621-2628 & 23 M.R.S.A. §7103-A

An excise tax is levied upon gross transportation receipts. The statutory rate varies from 3.25% to 5.25%, depending on the relation of net railway operating income to gross transportation receipts. The tax is decreased by the amount by which 5 ³/₄% of operating investment exceeds net railway operating income, but may not be less than ½ of 1% of gross transportation receipts.

Railroad Company Tax

| Fiscal Year | General Fund | Other Special Revenue Funds | Multimodal Transportation Fund | Total All Funds |
|-------------|--------------|-----------------------------|--------------------------------|-----------------|
| 2012 | \$0 | \$0 | \$562,388 | \$562,388 |
| 2013 | \$0 | \$0 | \$625,975 | \$625,975 |
| 2014 | \$0 | \$0 | \$613,767 | \$613,767 |
| 2015 | \$0 | \$0 | \$514,448 | \$514,448 |
| 2016 | \$0 | \$0 | \$0 | \$0 |
| 2017 | \$0 | \$0 | \$594,557 | \$594,557 |
| 2018 | \$0 | \$0 | (\$34,773) | (\$34,773) |
| 2019 | \$0 | \$0 | \$0 | \$0 |
| 2020 | \$0 | \$0 | \$340,297 | \$340,297 |
| 2021 | \$0 | \$0 | \$308,447 | \$308,447 |

Revenue Notes – Railroad Company Tax

Until July 1, 2005, the Railroad Company Tax accrued to the General Fund with the exception of \$150,000 which was annually transferred to the Rail Preservation and Assistance Fund. From July 1, 2005 to September 17, 2005 the entire tax was dedicated to the Rail Preservation and Assistance Fund. After September 17, 2005, the tax accrued to the State Transit, Aviation and Rail Transportation Fund with the exception of \$20,000 annually, which accrued to the Railroad Freight Service Quality Fund. After June 30, 2008, the entire tax accrues to the State Transit, Aviation and Rail Transportation Fund. The State Transit, Aviation and Rail Transportation Fund (renamed the Multimodal Transportation Fund program in PL 2011, c. 649, Sec. E-13) is an enterprise fund and is not one of the operating funds included in the revenue tables in Section III. FY16

revenue of \$587,517 was not posted until FY17. FY18 revenue was mistakenly posted as sales tax revenue. FY19 revenue of \$323,457 was not posted until FY20.

History – Railroad Company Tax

Adopted 1872-1883. Amended in 1951 reducing gross transportation receipts tax by .25%. Amended in 1955 from 2 to 1.75%. Amended in 1961 establishing new minimum rates. Amended in 1972 to 0.9% for 1972 and 0.25% thereafter. Amended to provide that “operating investment” in 1979 and 1982 will include freight car operating leases of 10 years or more. Amended in 1984 to extend the 10-year freight car lease provision for excise taxes payable in 1984 and 1985. Amended in 1985 to extend the 10-year provision to taxes payable in 1986. Amended in 1989 to increase the minimum rate to 0.5%. Amended by PL 2003, c. 498 to require all revenue to be deposited in the Rail Preservation and Assistance Fund beginning July 1, 2005. Amended by PL 2005, c. 248 and c. 457 to require that all revenue except for \$20,000 annually to the Railroad Freight Service Quality Fund be deposited to the State Transit Aviation and Rail Transportation Fund (renamed the Multimodal Transportation Fund program in PL 2011, c. 649, Sec. E-13) effective September 17, 2005. The direction of \$20,000 to the Railroad Freight Transportation Fund was repealed 90 days after the adjournment of the Second Regular Session of the 123rd Legislature.

TELECOMMUNICATIONS EXCISE TAX – 36 M.R.S.A. §457 & §458

An excise tax is imposed on telecommunications businesses for the privilege of operating in the state. The State Tax Assessor makes the assessment by March 30th annually and the tax must be paid by August 15th. The State Tax Assessor applies the municipal property tax mill rate to the just value of qualified telecommunications equipment owned or leased by the business adjusted by the certified assessment ratio to calculate the excise tax. This telecommunication equipment is exempt from ordinary local property taxation.

Telecommunications Excise Tax

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$10,869,966 | \$10,869,966 |
| 2013 | \$10,076,113 | \$10,076,113 |
| 2014 | \$6,842,823 | \$6,842,823 |
| 2015 | \$7,591,092 | \$7,591,072 |
| 2016 | \$6,403,740 | \$6,403,740 |
| 2017 | \$6,248,478 | \$6,248,478 |
| 2018 | \$6,221,980 | \$6,221,980 |
| 2019 | \$6,317,492 | \$6,317,492 |
| 2020 | \$6,418,268 | \$6,418,268 |
| 2021 | \$6,724,254 | \$6,724,254 |

Revenue Notes – Telecommunications Excise Tax

Revenue from this tax accrues to the General Fund. Through fiscal year 1999, the portion of the revenue from these tax collections not associated with the prepayment was recognized as revenue in the year in which the taxes were levied, although not payable until June 1st of the next fiscal year. The portion of the revenue associated with the prepayment is accounted for on a cash basis in the year that it is paid. With the elimination of the prepayment and the change of the payment date, all revenue from this tax is now accrued and recognized as revenue in the same fiscal year as the assessment. FY19 revenue of \$323,457 was not posted until FY20.

History – Telecommunications Excise Tax

Originally enacted as a property tax on telephone and telegraph property in 1883. Changed to a tax on gross receipts in 1901. Expanded in 1986 (PL 1985, c. 651) to cover telecommunications. Replaced in 1987 (PL 1987, c. 507) with a tax on telecommunications personal property at the rate of 21 mills in 1988 and 27 mills thereafter. Amended by PL 1991, c. 121 to add a prepayment of ½ of the subsequent year’s tax by June 1st. Amended by PL 1999, c. 731, Part W and PL 1999, c. 732 Part H to eliminate the prepayment and to change the payment date to August 15th. PL 1999, c. 731, Part W also implemented a phased-in reduction of the rate by one mill each year from 27 mills in 2002 until it reaches the rate of 20 mills 2009. PL 2001, c. 559, §H-1 delayed each phased-in reduction by one year. PL 2009, c. 1, Part P changed the rate in 2009 from 20 mills to 22 mills. PL 2009, c. 213, Part P changed the rates for 2010 and 2011 to 22 mills, and further lowered the rates beginning in 2012 to 19 mills in 2012 and 18 mills in 2013 and subsequent years. PL 2011, c. 430 repealed the telecommunications personal property tax and established an excise tax on telecommunications equipment at 19.2 mills in 2012. For fiscal year 2013 and

subsequent years, the State Tax Assessor applies the municipal tax rate to the just value of the equipment adjusted by the certified assessment ratio.

PUBLIC UTILITIES ASSESSMENTS – 35-A M.R.S.A. §116, §3211-C, §7104, §7104-B & 26 M.R.S.A. §1419-A

Public Utilities Commission Assessment. Each transmission and distribution, telephone, gas and water utility and ferry regulated by the Public Utilities Commission (PUC) is subject to an annual assessment on its intrastate gross operating revenues. The assessment collected as dedicated revenue accruing to the PUC Regulatory Fund is intended to produce sufficient revenue for allocations to the Fund approved by the Legislature. The PUC sets the assessment annually on May 1st with payment due each July 1st. Revenue from the assessment is recorded when received. The PUC exempts utilities from assessment when gross annual revenues are less than or equal to \$50,000, per 35-A M.R.S.A. §116(1)(E).

The rates for assessments are calculated based on the fiscal year budget of the PUC, which is multiplied by the overall effort (time and cost), PUC spends regulating each utility type in the prior fiscal year.

Public Advocate Assessment. Every utility subject to regulation by the PUC is also subject to the Public Advocate Assessment. The dedicated revenue generated by this assessment supports the costs of the Office of the Public Advocate (OPA), and may not exceed the amount allocated by the Legislature for that purpose. The OPA tracks the time it dedicates to each utility type, calculates a percentage that forms the basis for its assessment on intrastate gross operating revenues, and then levies its own assessments on May 1st with payment required by July 1st.

Additionally, the following separate assessments are made:

- **Electric Energy Conservation Programs:** The PUC assesses transmission and distribution utilities to collect funds for conservation programs and administrative costs, assessed at a rate not to exceed 4% of the total retail electricity transmission and distribution sales in the State. The responsibility of administering the Conservation Program Fund was transferred to the Efficiency Maine Trust effective July 1, 2010.
- **Natural Gas Conservation Program:** The PUC assesses each gas utility, in accordance with the triennial plan, an amount necessary to capture all cost-effective energy efficiency that is achievable and reliable for those consumers who are eligible to receive funds from the natural gas conservation fund. The responsibility of administering the Conservation Program Fund was transferred to the Efficiency Maine Trust effective July 1, 2010.
- **Solar Energy Rebate Program:** The PUC assessed transmission and distribution utilities for the solar energy rebate program and the wind rebate program, at a rate not to exceed 0.005 cent per kilowatt hour. The PUC allocated funds between the solar photovoltaic, solar thermal and qualified wind energy rebates, with a minimum of 20% going to each. The responsibility of administering the Solar and Wind Energy Rebate Program and Fund was transferred to the Efficiency Maine Trust effective July 1, 2010. This program was repealed effective January 1, 2011.
- **Renewable Resource Research and Development Fund:** This program allows retail electricity customers to make contributions to support renewable resource research and development, demonstration community projects that use renewable energy technologies and provide rebates for cost effective renewable resource technology. The responsibility of administering the Renewable Resource Fund was transferred to the Efficiency Maine Trust effective July 1, 2010.

- **Maine Universal Service Fund:** The PUC requires telecommunications carriers operating in Maine to contribute to the Maine Universal Service Fund (MUSF), to ensure the availability of telecommunications services throughout Maine at affordable rates. The MUSF uses its resources to provide support to rural local exchange carriers (LECs) which apply for funding. Currently, providers having intrastate retail revenues of \$12,500 or more during the most recent quarter contribute to the fund. The quarterly contribution equals the provider's Maine intrastate revenue for telecommunications services minus the provider's factor for uncollectible amounts that quarter, multiplied by the Revenue Percentage established by calculating a fraction of the MUSF fund costs divided by its total intrastate retail revenue. For prepaid wireless telecommunications services, the PUC establishes a fixed dollar amount per retail transaction by multiplying \$25 by a percentage determined in rule by the PUC. The fee is collected by sellers of prepaid wireless telecommunication services pursuant to 35-A M.R.S.A. § 7104-B and remitted to the State Tax Assessor as part of the "prepaid wireless fee" further described below.
- **Telecommunications Education Access Fund:** The PUC requires telecommunications carriers operating in Maine to contribute to the Telecommunications Education Access Fund a fixed charge per telephone line or telephone number. The PUC establishes the amount for the assessment by May 1st of each year. The amount of the assessment is capped by 35-A M.R.S.A. § 7104-B. For prepaid wireless telecommunications services, the PUC establishes a fixed dollar amount per retail transaction as determined in rule by the PUC. The fee is collected by sellers of prepaid wireless telecommunication services pursuant to 35-A M.R.S.A. § 7104-B and remitted to the State Tax Assessor as part of the "prepaid wireless fee" further described below.
- **Prepaid Wireless Fee Fund:** The PUC establishes a "prepaid wireless fee" imposed on prepaid wireless telecommunications services, which includes fees to be contributed to the Maine Universal Service Fund and the Telecommunications Education Access Fund, and the E-9-1-1 surcharge further described below. Sellers of prepaid wireless service are required to collect the fees and surcharge for each retail transaction occurring in the State and remit them to the State Tax Assessor in the same manner as the sales tax. The amount of the prepaid wireless fee must appear separately on an invoice or receipt, when practicable. State Tax Assessor remits the fees and surcharges to the PUC for distribution to the E-9-1-1 fund, Maine Universal Service Fund and the Telecommunications Education Access Fund.

Public Utilities Assessments

| Fiscal Year | Other Special Revenue Funds | | Total All Funds |
|--------------------|------------------------------------|-----------------------------------|------------------------|
| | PUC Assessments | Public Advocate Assessment | |
| 2012 | \$18,434,113 | \$1,713,582 | \$20,147,695 |
| 2013 | \$19,784,607 | \$1,618,389 | \$21,402,996 |
| 2014 | \$23,567,736 | \$1,624,767 | \$25,192,503 |
| 2015 | \$24,591,661 | \$1,576,660 | \$26,168,321 |
| 2016 | \$12,508,553 | \$1,842,055 | \$14,350,608 |
| 2017 | \$13,176,052 | \$1,382,205 | \$14,558,257 |
| 2018 | \$12,370,286 | \$1,872,981 | \$14,243,267 |
| 2019 | \$10,875,743 | \$2,251,184 | \$13,126,927 |
| 2020 | \$11,840,403 | \$3,603,131 | \$15,443,534 |
| 2021 | \$12,233,054 | \$3,704,889 | \$15,937,943 |

Revenue Notes – Public Utilities Assessments

The revenues generated by the PUC assessment, the Electric Conservation Programs assessment, the Solar Energy Rebate Program assessment and the Public Advocate assessment accrue as dedicated revenue. The amounts above do not reflect

assessments retained by utilities, such as the Maine Universal Service Fund assessment, the contributions to the Telecommunications Education Access Fund and contributions to the Prepaid Wireless Fee Fund.

History – Public Utilities Assessments

Adopted in 1979. Original PUC assessment was established by PL 1979, c. 427 at no more than .2% of intrastate gross operating revenues of each regulated utility with total annual revenues not to exceed \$150,000. Amended several times since to increase the percentage of intrastate gross operating revenues and to increase the maximum annual revenues. In PL 2007, c. 16, the assessment cap for the PUC was replaced with language that allows the PUC to set the assessment annually to provide sufficient revenue for the level of expenditures allocated by the Legislature for operating the PUC. On April 12, 2012, the Legislature enacted PL 2011, c. 623 exempting all telecommunications carriers, except those providing Provider of Last Resort (POLR) service, from regulation effective August 30, 2012.

The assessment for the Office of the Public Advocate was adopted by PL 1989, c. 571, Part A and was limited to no more than \$189,000 in fiscal year 1990 with a repeal date of June 30, 1990. Amended several times since to increase the amount of the assessment. PL 1997, c. 424 amended the Public Advocate Assessment to remove the specific dollar amount and fiscal year references, and authorized the assessment at a level sufficient to support the legislative allocations for the Public Advocate in any given fiscal year. PL 2001, c. 28 §1 authorized the Public Advocate to utilize unexpended funds in excess of 10% of the total annual assessment authorized that were carried forward at the end of fiscal years 2001 and 2002 instead of reducing the utility assessment.

The Conservation Program Fund was created in 2002 by PL 2001, c. 624. Revenues for this fund are generated by an assessment on transmission and distribution utilities. The current level of the assessment is not to exceed 4% of the total retail electricity transmission and distribution sales in the State. In 2007, an additional assessment was authorized under 35-A M.R.S.A. §3211-A subsection (4-A) which allowed the PUC to assess transmission and distribution utilities “as necessary to realize all available efficiency and demand reduction resources in the state that are cost-effective, reliable and feasible ...” (PL 2007, c. 317); this provision has now been repealed and replaced, transferring this authority to the Efficiency Maine Trust.

The Solar Energy Rebate Program Fund was created by PL 2005, c. 459. The Solar Energy Rebate Program and Fund statute, 35-A M.R.S.A. section 3211-C, was scheduled to be repealed on December 31, 2008. PL 2007, c. 158 extended the sunset date for the Solar Energy Rebate Program to December 31, 2010. PL 2007, Ch. 661 created a wind rebate program.

The Renewable Resource Fund was created by PL 1999, c. 372 to allow retail customers of electricity to make voluntary contributions to fund renewable research and development and fund community demonstration projects using renewable energy technologies. The Fund was initially administered by the State Planning Office. In 2007, administration of the Fund was transferred from the State Planning Office to the PUC. (PL 2007, c. 18).

The Maine Universal Service Fund (MUSF) was inaugurated pursuant to Chapter 288 of the PUC’s rules, as per PL 1997, c. 692. PL 2005, c. 131 authorized the PUC to require contributions to the Maine Universal Service Fund to support public interest pay phones. PL 2005, c. 305 authorized the PUC to require contributions to the Maine Universal Service Fund to support telecommunications relay services. In 2006, Resolve 2005, c. 141 directed the PUC to allocate funds from the Maine Universal Service Fund on a one-time basis to hire an independent consultant to conduct a needs assessment regarding the telecommunications needs of federally qualified health centers and to assist federally qualified health centers in applying for funding from the federal universal Service Fund under the Federal Communication Commission’s Rural Health Care program.

In 2004, PL 2003, c. 553 created the Communication Equipment Fund and directed the PUC to transfer money from the Maine Universal Service Fund to capitalize the Fund. PL 2005, c. 336 authorized the PUC to require contributions to the Maine Universal Service Fund to support emergency alert telecommunication service through a transfer of funds from the Maine Universal Service Fund to the Communication Equipment Fund. In PL 2007, c. 224, the Legislature adopted changes to the funding levels for the specific programs supported by the Communication Equipment Fund.

The Telecommunications Education Access Fund was authorized in 1996 by PL 1995, c. 631

PL 2009, c. 372 transferred the responsibility for administering the Conservation Program Fund, the Solar and Wind Energy Rebate Program and the Renewable Resource Fund to the Efficiency Maine Trust effective July 1, 2010. This law repealed the Solar and Wind Energy Rebate Program effective January 1, 2011.

PL 2011, c. 600 established the Prepaid Wireless Fee Fund beginning January 1, 2013.

PL 2017, c. 244 amends and sets a limit on the rate paid into the Telecommunications Education Access Fund by prepaid wireless telecommunications services and voice network service providers.

E-9-1-1 SURCHARGE – 25 M.R.S.A. §2927

A surcharge is assessed on each residence and business telephone exchange line, including private branch exchange (PBX) lines and Centrex lines, cellular or wireless telecommunications service customers, including prepaid wireless telecommunications service customers, interconnected Voice over Internet Protocol (VoIP) service customers, and semi-public coin and public access lines. This surcharge is limited to not more than 25 lines or numbers per customer billing account, except that this limitation does not apply to prepaid wireless telecommunications services. The revenue generated by the surcharge supports the implementation, operation and management of a statewide emergency E-9-1-1 telephone system, and is administered by the Emergency Services Communication Bureau within the Public Utilities Commission (PUC). The surcharge is currently 45¢ per line or number per month.

E-9-1-1 Surcharge

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$8,400,352 | \$8,400,352 |
| 2013 | \$8,195,726 | \$8,195,726 |
| 2014 | \$7,239,356 | \$7,239,356 |
| 2015 | \$7,315,865 | \$7,315,865 |
| 2016 | \$7,322,924 | \$7,322,924 |
| 2017 | \$7,385,818 | \$7,385,818 |
| 2018 | \$7,329,647 | \$7,329,647 |
| 2019 | \$7,306,146 | \$7,306,146 |
| 2020 | \$6,723,048 | \$6,723,048 |
| 2021 | \$5,794,191 | \$5,794,191 |

Revenue Notes – E-9-1-1 Surcharge

This revenue is dedicated to support a statewide E-9-1-1 system administered by the Emergency Services Communication Bureau within the PUC.

History – E-9-1-1 Surcharge

Adopted in 1994. The E-9-1-1 surcharge was established by PL 1993, c. 566 at a rate of 2¢ per month per line beginning on August 1, 1995. PL 1995, c. 672 continued the surcharge at 2¢ until August 1, 1996, when it was increased to 20¢ per month per line. The surcharge was increased by PL 1997, c. 409 to a rate of 32¢ per month per line or number effective on August 1, 1998. The surcharge was repealed effective September 18, 1999 through a sunset provision included in PL 1997, c. 409. PL 1999, c. 651 reinstated the E-9-1-1 surcharge effective April 10, 2000 at a rate of 32¢ per month per line or number. PL 2001, c. 439 Part EEEE increased the surcharge to 50¢ per month per line or number until 90 days following adjournment of the First Regular Session of the 121st Legislature, after which it returned to 32¢ per month per line or number. PL 2003, c. 359 repealed the return to 32¢ per month per line or number and retained the 50¢ surcharge per month per line or number. PL 2007, c. 68 extended the scope of the surcharge to subscribers of prepaid wireless service and VoIP services. PL 2007, c. 637 reduced the surcharge from 50¢ to 30¢ per month per line or number or, in the case of prepaid wireless telecommunications services, 30¢ per month or 30-day increment of service per customer. PL 2009, c. 416 increased the surcharge to 37¢ per line per month effective July 1, 2009 and 52¢ per line per month beginning July 1, 2010, but the 52¢ surcharge was scaled back to 45¢ per line per month by PL 2009, c. 617. PL 2009, c. 400 changed the application of the surcharge for prepaid wireless telecommunications service from per month or 30-day increment of service per customer to per retail transaction. Beginning January 1, 2013, PL 2011, c. 600 requires the PUC to deposit the surcharge for prepaid wireless telecommunications service into Prepaid Wireless Fee Fund as part of the “prepaid wireless fee.” Within 30 days of receipt, the portion of prepaid wireless fees attributable to the E-9-1-1 surcharge is deposited into the account established pursuant to Title 25, section 2927, subsection 1-H.

REAL ESTATE TRANSFER TAX – 36 M.R.S.A. c. 711-A

A tax is imposed on each deed transferring title to real property in Maine and on the transfer of any controlling interest in an entity with a fee interest in real property in Maine, at the rate of \$2.20 for each \$500 or fractional part of the value of the real property. There are certain exemptions.

Of the total tax, 50% is imposed on the grantor (seller) and 50% is imposed on the grantee (purchaser). Ninety percent of the tax collected during the previous month is forwarded by each county Registrar of Deeds to the State Tax Assessor. The remaining 10% is retained by the county and accounted for as reimbursement for services rendered in collecting the tax.

Except as otherwise provided by law, 90% of revenue that is forwarded to the State is distributed as follows:

1. From revenue attributable to transfers by deed (except for foreclosure deeds):
 - A. 50% is credited to the Maine State Housing Authority's Housing Opportunities for Maine (HOME) Fund established by 30-A M.R.S.A. §4853 as Other Special Revenue Funds, and
 - B. Beginning in fiscal year 2012, 50% is credited to Maine State Housing Authority's Maine Energy, Housing and Economic Recovery Fund established by 30-A M.R.S.A. §4863 as Other Special Revenue Funds for the repayment of certain bond obligations. Once the amount credited to the Maine Energy, Housing and Economic Recovery Fund equals the amount certified by Maine State Housing Authority for bond obligations, the remainder is credited to the General Fund.
2. From revenue attributable to transfers of controlling interests in real property 100% is credited to the General Fund
3. Beginning June 15, 2010, real estate transfer taxes are imposed on a portion of the proceeds from the purchase and sale of foreclosure properties and 100% of the tax on the purchase and sale of foreclosure properties is dedicated to the Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection to fund its statewide outreach and housing counseling services.

In fiscal years 2005 through 2019, a portion of the revenue attributable to the tax on transfer of real property that would ordinarily be credited to the HOME Fund is credited to the General Fund as shown in the following table:

| Fiscal Year | Transfer to General Fund from HOME Fund share |
|--------------------|--|
| 2005 | \$7,500,000 |
| 2006 | \$7,500,000 |
| 2007 | \$7,687,067 |
| 2008 | \$5,000,000 |
| 2009 | \$8,062,414 |
| 2010 | \$3,320,000 |
| 2011 | \$3,720,000 |
| 2012 | \$3,830,000 |
| 2013 | \$3,950,000 |
| 2014 | \$2,710,964 |
| 2015 | \$5,038,104 |
| 2016 | \$6,291,740 |
| 2017 | \$6,090,367 |
| 2018 | \$2,500,000 |
| 2019 | \$2,500,000 |

Real Estate Transfer Tax

| Fiscal Year | General Fund | Other Special Revenue Funds | | | Total All Funds |
|-------------|--------------|-----------------------------|--------------------------------------|---|-----------------|
| | | HOME Fund | Bureau of Consumer Credit Protection | Energy Housing and Economic Recovery Fund | |
| 2012 | \$8,934,936 | \$4,808,591 | \$592,631 | \$4,305,635 | \$18,641,792 |
| 2013 | \$11,667,284 | \$5,858,149 | \$607,035 | \$4,316,212 | \$22,448,680 |
| 2014 | \$10,695,215 | \$9,122,961 | \$639,265 | \$4,319,197 | \$24,776,638 |
| 2015 | \$13,836,648 | \$7,749,944 | \$774,624 | \$4,316,356 | \$26,677,572 |
| 2016 | \$15,394,715 | \$8,031,483 | \$578,795 | \$4,319,391 | \$28,324,383 |
| 2017 | \$17,059,116 | \$10,363,737 | \$444,896 | \$4,319,813 | \$32,187,561 |
| 2018 | \$15,927,432 | \$14,619,082 | \$377,471 | \$4,317,712 | \$35,241,698 |
| 2019 | \$19,105,924 | \$12,971,654 | \$373,323 | \$4,316,237 | \$36,767,139 |
| 2020 | \$16,501,776 | \$20,379,012 | \$328,441 | \$4,316,000 | \$41,525,229 |
| 2021 | \$22,091,539 | \$25,654,795 | \$123,901 | \$4,315,700 | \$52,185,935 |

Revenue Notes – Real Estate Transfer Tax

Year-end accrual of the Real Estate Transfer Tax began at the end of fiscal year 2000. As noted above, the Real Estate Transfer Tax accrues to the HOME Fund and the Maine Energy, Housing and Economic Recovery Fund. Once the amount in the Maine Energy, Housing and Economic Recovery Fund equals the amount certified by Maine State Housing Authority for bond obligations any remaining revenue accrues to General Fund. Revenue derived from the tax imposed on the transfer of controlling interests in real property accrues to the General Fund. Beginning in fiscal year 2010, revenues derived from the tax imposed on the transfer of property due to a foreclosure accrue to the Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection as Other Special Revenue Funds for the purpose of providing statewide outreach and housing counseling services together with the Maine State Housing Authority.

History – Real Estate Transfer Tax

The Real Estate Transfer Tax was originally established by P& S 1967, c. 154. Originally enacted as 36 M.R.S.A. c. 712, it was repealed and replaced by c. 711-A. The tax applied to the transfer of title to real property at a rate of \$1 for transfers between \$251 and \$500 and 55¢ for each \$500 or fraction thereof, payable by the grantee. Ninety percent of the total revenue collected was forwarded to the State for deposit in the General Fund, and the remaining 10% was retained by the county. PL 1975, c. 572 repealed and replaced those provisions with a Real Estate Transfer Tax at a rate of 55¢ for each \$500 or fraction thereof, payable by the grantor. Eighty-five percent of the total revenue was forwarded to the State for deposit in the General Fund, and the remaining 15% was retained by the county. The tax was amended by PL 1983, c. 859 to increase the rate of tax from 55¢ to \$1.10 per \$500, and to change the distribution of total revenues to 90% for the State and 10% for the counties. PL 1985, c. 381 amended the tax to make both the grantee and grantor subject to the tax, and to distribute the 90% of total revenue forwarded to the state equally between the General Fund and the HOME fund. PL 1993, c.398, §2 increased the tax rate to \$2.20 for each \$500 of property value.

The distribution of the 90% of total revenue forwarded to the state has been amended several times. PL 1991, c. 591, Part P, PL 1991, c. 622, Part K, PL 1993, c. 6, Part D, PL 1993, c. 410, Part C, PL 1995, c. 368, Part K, PL 1997, c. 24, Part C and PL 1997, c. 759 all modified the distribution between the General Fund and the HOME Fund. PL 2001, c. 439, Part XXX provided for a transfer of up to \$200,000 of the General Fund portion of revenues to the Community Forestry Fund. PL 2001, c. 559, Part I repealed the Community Forestry Fund transfer provisions and added transfers of controlling interests to the tax beginning July 1, 2002. Revenue generated by the transfer of controlling interests is credited to the General Fund and is not subject to distribution to the HOME fund.

Other changes to the distribution of the State's share include PL 2003, c. 20, Part V, PL 2005, c. 12, Part H, which amended the distribution for fiscal years 2004 through 2007 to provide that the General Fund portion of the 90% paid to the State is \$7,500,000 plus 50% of the remaining revenue, and PL 2005, c. 644, which amended the distribution in fiscal year 2007 to provide a General Fund share of \$7,687,067 plus 50% of the remaining revenue. PL 2007, c. 240, Part H amended the distribution for fiscal years 2008 and 2009. PL 2007, c. 539, Part WW amended the distribution formula through fiscal year 2013. PL 2009, c. 372, Part E established the Maine Energy, Housing and Economic Recovery Program within the Maine State Housing Authority, and authorized the use of the General Fund portion of the Real Estate Transfer Tax to pay for the Maine State Housing Authority's obligations relating to bonds issued or planned to be issued, beginning in fiscal year 2012. PL 2009, c. 402, effective June 15, 2009 applied the real estate transfer tax to foreclosed properties and dedicated the revenue

from the tax on these properties to the Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection, in order to provide housing counseling services and mortgage assistance to financially distressed home owners. PL 2011, c. 453 continued to transfer to the General Fund a portion of the Real Estate Transfer Tax that would otherwise accrue to the HOME fund in fiscal years 2013 and 2014 as an offset for General Fund revenue expenditures for extending the Maine historic preservation tax credit. PL 2013, c. 368 Part U also continues to transfer to the General Fund a portion of the Real Estate Transfer Tax that would otherwise accrue to the HOME fund in fiscal years 2014 and 2015, as do PL 2013 c. 502 Part T and c. 595 Part V. PL 2015, c. 267, Part N continues transfers to the General Fund of a portion of the Real Estate Transfer Tax that would otherwise accrue to the HOME Fund in fiscal years 2016 and 2017. PL 2017, c. 284, Part AAAAAAA provided for the transfer of \$2,500,000 from Maine State Housing Authority share to the General Fund in fiscal years 2018 and 2019.

UNORGANIZED TERRITORY TAXES – 36 M.R.S.A. c. 115

The Unorganized Territory Educational and Services Tax. The Unorganized Territory Educational and Services Tax is levied upon non-exempt real and personal property located in the Unorganized Territory Tax District as of April 1st of each year for the purpose of funding municipal-type services in the unorganized territory. The Unorganized Territory Tax District includes all of the unorganized territory of the State of Maine. The tax is computed and apportioned on the basis of the State Tax Assessor's determination of the value of the property. The tax rate is calculated to raise the municipal cost component and the unorganized territory's portion of the county tax. The municipal cost component is the cost of funding services in the Unorganized Territory Tax District that would not be borne by the State if the Unorganized Territory Tax District were a municipality. The municipal cost component is comprised of the following categories of services provided for the Unorganized Territory: fiscal administration; land use regulation; property tax assessment; county reimbursement for services; education; forest fire protection; general assistance and payments pursuant to tax increment financing agreements. The Legislature determines the municipal cost component for the next fiscal year. The State Tax Assessor computes the mill rates for the Unorganized Territory Educational and Services tax. A mill rate is calculated for the unorganized territory in each county based on the cost of statewide services plus county services plus county tax.

Revenue from this tax is credited to the Unorganized Territory Educational and Services Fund which is used to reimburse the state and county governments for the cost of providing municipal services in the Unorganized Territory and to pay the county tax. The fund is administered by the Fiscal Administrator of the unorganized territory.

Other Unorganized Territory Taxes. The State also collects excise taxes in the Unorganized Territory on motor vehicles, watercraft and aircraft. These revenues are distributed to counties quarterly and applied toward the cost of municipal-type services.

Unorganized Territory Taxes

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$10,726,997 | \$16,762,565 | \$27,489,562 |
| 2013 | \$13,333,294 | \$14,598,842 | \$27,932,136 |
| 2014 | \$12,448,487 | \$15,849,948 | \$28,298,436 |
| 2015 | \$12,452,432 | \$16,470,702 | \$28,923,133 |
| 2016 | \$12,778,868 | \$16,242,839 | \$29,021,707 |
| 2017 | \$13,578,696 | \$18,221,642 | \$31,800,338 |
| 2018 | \$14,188,381 | \$18,932,857 | \$33,121,238 |
| 2019 | \$13,334,138 | \$21,458,730 | \$34,792,867 |
| 2020 | \$12,547,461 | \$23,320,311 | \$35,867,772 |
| 2021 | \$13,920,825 | \$23,682,323 | \$37,603,149 |

Revenue Notes – Unorganized Territory Taxes

General Fund amounts above reflect amounts transferred to the General Fund each year as reimbursement for the General Fund costs of the municipal cost component. The Other Special Revenue Funds include 3 primary categories. The first, “Unorganized Territory Taxes,” includes the amounts collected for the municipal cost component. A portion of the amount is retained by the State for certain administrative costs within the Department of Audit and Maine Revenue Services. The remainder represents the county taxes collected by the State and distributed to the counties. The third category, “Other Unorganized Territory Taxes,” is comprised of the excise taxes on motor vehicles, watercraft and aircraft, which are distributed to the counties quarterly.

History – Unorganized Territory Taxes – History

Enacted in 1978 by PL 1977, c. 698. Administrative provisions amended by PL 1985, c. 458.

COMMERCIAL FORESTRY EXCISE TAX – 36 M.R.S.A. c. 367

This tax is assessed at a fixed amount per acre against owners of more than 500 acres of forested land in Maine. The tax funds 40% of the costs of the State’s forest fire protection activities. The tax is determined by the State Tax Assessor from information provided and certified by the Commissioner of the Department of Agriculture, Conservation and Forestry. That information includes the current fiscal year’s appropriations and allocations for, and anticipated revenues from, forest fire protection. It also includes adjustments based on the preceding fiscal year’s actual expenditures and revenues from forest fire protection. For fiscal year 2011, an additional one-time special assessment of \$400,000 was added to the regular assessment.

Commercial Forestry Excise Tax

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$3,586,005 | \$3,586,005 |
| 2013 | \$2,808,129 | \$2,808,129 |
| 2014 | \$2,424,811 | \$2,424,811 |
| 2015 | \$2,473,392 | \$2,473,392 |
| 2016 | \$2,485,425 | \$2,485,425 |
| 2017 | \$2,311,014 | \$2,311,014 |
| 2018 | \$2,052,950 | \$2,052,950 |
| 2019 | \$2,771,162 | \$2,771,162 |
| 2020 | \$2,264,871 | \$2,264,871 |
| 2021 | \$2,955,117 | \$2,955,117 |

Revenue Notes – Commercial Forestry Excise Tax

Revenue from the Commercial Forestry Excise Tax accrues to the General Fund.

History – Commercial Forestry Excise Tax

Adopted in 1985, c. 514, to replace the “Forest Fire Suppression Tax” (which, in turn, replaced the Forest District Tax formerly in the Unorganized Territory and selected adjoining towns and plantations). For fiscal year 1986, the tax assessment was determined by dividing \$9,827,150 by the total number of adjusted acres of commercial forestland, rounded to the nearest 1/10 of a cent and multiplying by the number of adjusted acres owned by each taxpayer. For fiscal years 1987-1995, the tax raised 50% of the costs of forest fire suppression; for fiscal year 1996, 45% of the costs; and for fiscal year 1997 and thereafter 40% of the costs. PL 2009, c. 571, Part BBBB added a one-time special assessment of \$400,000 in fiscal year 2011.

CORPORATION FEES AND LICENSES – 10 M.R.S.A. Chapter 301-A, 13 M.R.S.A., 13-B M.R.S.A., 13-C M.R.S.A. & 31 M.R.S.A., Chapters 13, 15, 17, 19 and 21.

The Bureau of Corporations, Elections and Commissions within the Department of the Secretary of State collects filing fees from business corporations, non-profit corporations, limited partnerships, limited liability companies and limited liability partnerships, trade or service mark and various other filing fees. These filings include:

- filing for reserving or registering an entity name;
- filing articles or certificates of incorporation or organization;
- filing an application for new/renewal of a mark;
- filing a change of clerk, registered agent and/or registered office address;
- filing for mergers, conversions, domestications, dissolutions, or revivals;
- filing annual reports, or applications for excuse from filing annual reports;
- filing for certificates of resumption of business;
- payment of late filing penalties and reinstatement fees for failure to file annual reports;
- filing for doing business under an assumed name or fictitious name; and
- filing for other changes to information on file for these entities.

Filing fees collected by the Department of the Secretary of State range from \$2.00 per page for a copy of any document on file to \$250.00 for filing an application to transact business by a foreign (out of state or country) business entity. The current fee schedule is available from the Department of the Secretary of State website at <http://www.maine.gov/sos/cec/corp/>.

Corporation Fees and Licenses

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$8,496,444 | \$8,496,444 |
| 2013 | \$8,933,147 | \$8,933,147 |
| 2014 | \$9,294,995 | \$9,294,995 |
| 2015 | \$9,790,511 | \$9,790,511 |
| 2016 | \$10,052,935 | \$10,052,945 |
| 2017 | \$10,540,087 | \$10,540,087 |
| 2018 | \$11,094,542 | \$11,094,542 |
| 2019 | \$10,759,676 | \$10,759,676 |
| 2020 | \$11,777,263 | \$11,777,263 |
| 2021 | \$15,039,682 | \$15,039,682 |

Revenue Notes – Corporate Filing Fees

Revenue generated from Corporate Filing Fees, which includes all revenue from the business entity and non-profit corporation filing fees described above, accrues to the General Fund. In fiscal year 2016, \$10 was deposited as Other Special Revenue Funds.

PROFESSIONAL AND OCCUPATIONAL LICENSING FEES – 32 M.R.S.A.

The Department of Professional and Financial Regulation has responsibility for the direct administration of 4 professions, 37 professional licensing programs internal to the department, and 6 professional licensing boards affiliated with the department. There are dedicated fees connected with each statutorily regulated profession. A complete list of these fees, as well as fees for professions regulated by other organizational units with the department, is available from the Department of Professional and Financial Regulation.

Professional and Occupational Licensing Fees

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$13,921,850 | \$13,921,850 |
| 2013 | \$13,569,773 | \$13,569,773 |
| 2014 | \$14,013,486 | \$14,013,486 |
| 2015 | \$14,466,514 | \$14,466,514 |
| 2016 | \$13,974,827 | \$13,974,827 |
| 2017 | \$13,163,716 | \$13,163,716 |
| 2018 | \$14,111,337 | \$14,111,337 |
| 2019 | \$15,478,580 | \$15,478,580 |
| 2020 | \$16,646,161 | \$16,646,161 |
| 2021 | \$18,326,683 | \$18,326,683 |

Revenue Notes – Professional and Occupational Licensing Fees

The revenue amounts above include revenue from a number of occupation and professional license fees, not otherwise classified within this report including a small amount of revenue collected by departments and agencies other than the Department of Professional and Financial Regulation.

MILK HANDLING FEE – 36 M.R.S.A. §4902

A fee is imposed on the handling of packaged milk for retail sale in Maine. The fee rate is determined monthly in relation to the price of milk. The fee ranges from \$0.04 per gallon when the price of milk is \$21.00 per hundredweight or more to \$0.36 per gallon when the price of milk is \$16.50 to \$16.99 per hundredweight. If the basic price falls below \$16.50 per hundredweight, then for each \$.50 decrease in the basic price, the rate of the milk handling fee increases by \$.04 per gallon until the handling fee reaches a maximum of \$.84 per gallon. There is no fee on the handling in Maine of packaged milk for sale in containers that are less than one quart or 20 or more quarts in volume, or packaged milk that is sold to an institution that is owned or operated by the State or Federal Government.

Milk Handling Fee

| Fiscal Year | General Fund | Total All Funds |
|--------------------|---------------------|------------------------|
| 2012 | \$1,997,125 | \$1,997,125 |
| 2013 | \$2,381,329 | \$2,381,329 |
| 2014 | \$1,098,671 | \$1,098,671 |
| 2015 | \$2,206,701 | \$2,206,701 |
| 2016 | \$5,132,699 | \$5,132,699 |
| 2017 | \$4,613,496 | \$4,613,496 |
| 2018 | \$4,916,070 | \$4,916,070 |
| 2019 | \$4,848,648 | \$4,848,648 |
| 2020 | \$1,676,018 | \$1,676,018 |
| 2021 | \$3,880,801 | \$3,880,801 |

Revenue Notes – Milk Handling Fee

Revenue from this fee accrues as General Fund revenue.

History – Milk Handling Fee

Enacted by PL 2005, c.396, effective June 17, 2005. Milk handling fees were adjusted by PL 2007, c. 240, Part PPP and PL 2007, c. 269. PL 2009, c. 468 established a minimum fee of \$.04 per gallon and a maximum fee of \$.84 per gallon.

MILK POOL AND OTHER MILK FEES – 7 M.R.S.A. §2993-A, §2999-A & §3153

A fee determined by the Maine Milk Commission within the Department of Agriculture, Conservation and Forestry is imposed on all Maine milk dealers and credited to the Maine Milk Pool for redistribution to Maine and eligible Boston market producers to equalize price differentials in the dual market system. A fee of \$0.10 per hundredweight is applied to all milk produced by each producer and credited to the Maine Dairy Promotion Board. A fee of \$0.015 per hundredweight on all milk sold within Maine is paid to the Maine Dairy and Nutrition Council.

Milk Pool and Other Milk Fees

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$3,751,089 | \$3,751,089 |
| 2013 | \$3,813,900 | \$3,813,900 |
| 2014 | \$3,129,540 | \$3,129,540 |
| 2015 | \$2,705,719 | \$2,705,719 |
| 2016 | \$3,034,893 | \$3,034,893 |
| 2017 | \$3,254,384 | \$3,254,384 |
| 2018 | \$3,247,020 | \$3,247,020 |
| 2019 | \$3,157,767 | \$3,157,767 |
| 2020 | \$2,847,461 | \$2,847,461 |
| 2021 | \$2,845,405 | \$2,845,405 |

Revenue Notes –Milk Pool and Other Milk Fees

The revenue from this source accrues as dedicated revenue. The amounts under this heading in these tables include the amounts collected by the Department of Agriculture, Conservation and Forestry and then redistributed to producers.

History –Milk Pool and Other Milk Fees

Adopted in 1984 by PL 1983, c. 573. Amended on a number of occasions to reflect changing conditions of the milk producing industry. Amended by PL 1985, c. 506 to substitute a promotion fee of 10¢ per hundredweight for a percentage-based formula. Amended by PL 1999, c. 161 to authorize direct payments to the Maine Dairy Promotion Board and the Maine Dairy and Nutrition Council and to reduce the fee paid to the Maine Dairy and Nutrition Council from \$0.02 to \$0.015 per hundredweight effective June 1, 1999.

MARINE RESOURCES LICENSE FEES – 12 M.R.S.A., Part 9

The Department of Marine Resources collects a wide variety of marine-related licensing fees and permit fees. Table II-3 on page 44 provides a comprehensive list of all fees collected by the Department of Marine Resources.

Marine Resources License Fees

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$2,272,628 | \$886,850 | \$3,259,477 |
| 2013 | \$2,274,010 | \$1,031,158 | \$3,305,169 |
| 2014 | \$2,203,023 | \$847,713 | \$3,050,736 |
| 2015 | \$2,300,427 | \$910,256 | \$3,210,683 |
| 2016 | \$2,272,511 | \$836,607 | \$3,109,119 |
| 2017 | \$2,363,502 | \$919,373 | \$3,282,875 |
| 2018 | \$1,619,232 | \$1,971,875 | \$3,591,107 |
| 2019 | \$1,652,792 | \$1,749,874 | \$3,402,666 |
| 2020 | \$1,627,283 | \$2,186,323 | \$3,813,606 |
| 2021 | \$1,694,340 | \$1,898,861 | \$3,593,202 |

Revenue Notes – Marine Resources License Fees

Most of the revenue collected by the department is deposited into the General Fund; the remaining dedicated revenues are used to support specific programs with the department directly. In previous Compendiums, Atlantic Salmon License Fees were shown separately. In fiscal year 2008, the Atlantic Salmon Commission was transferred to the Department of Marine Resources; therefore, 2008 revenue shown above includes these fees, and previous year's revenue amounts shown above have been updated to reflect these fees. Previous Compendiums omitted Aquaculture Lease fees; this edition has updated Other Special Revenue Funds totals to correct the omission.

History – Marine Resources License Fees

The first recorded fishing licenses appear to have been authorized by PL 1911, c. 69 in the form of clam licenses issued by municipalities at a fee of not less than \$1 and not greater than \$5. Since that time, numerous licenses have been authorized with various fees. PL 2009, c. 213, Part G increased most license fees by 15% effective in fiscal year 2010. This 15% increase accrues as General Fund revenue; therefore, certain licenses that were strictly dedicated revenue now also partially accrue as General Fund revenue. PL 2009, c. 559 created the saltwater recreational fishing registry. Any person who has not indicated on a valid freshwater fishing license that he or she intends to engage in saltwater recreational fishing must register effective January 1, 2011. This chapter also created the striped bass endorsement and commercial operator's license effective January 1, 2011. PL 2009, c. 561 reduced, during calendar years 2010 and 2011 only, the hand fishing sea urchin license and hand fishing sea urchin license with tender fees within the area designated as Zone 1 from \$152 to \$25 and from \$362 to \$50 per year, respectively. PL 2011, c. 421 eliminated the striped bass endorsement and commercial operator's license, and created the recreational fishing operator's license, effective July 6, 2011. PL 2011, c. 598 used the existing sea urchin fishing licenses and created Zone 1 and Zone 2 licenses with different fee structures. It also repealed the enhanced retail seafood license and created the enhanced retail certificate. PL 2013, c. 309 temporarily increases, effective October 9, 2013, surcharges assessed on lobster harvester and dealer licenses. It also temporarily creates a tiered surcharge on lobster processor licenses, supplemental wholesale seafood licenses and supplemental lobster transportation licenses. These provisions are repealed October 1, 2018. PL 2013, c. 468 created the resident elver fishing license with crew for one device, resident elver fishing license with crew for 2 devices, nonresident elver fishing license with crew for one device and nonresident elver fishing license with crew for 2 devices effective January 1, 2015. PL 2013, c. 492 reduced the fees for resident commercial green crab only licenses and nonresident commercial green crab only licenses, from \$38 to \$10 and \$76 to \$20 respectively. It also reduced the nonresident lobster and crab landing permit surcharges during calendar years 2014, 2015 and 2016-2018 from \$425 to \$160.75, \$850 to \$320.75 and \$1,275 to \$480.75 per year, respectively. PL 2015, c. 45 established the elver exporter's license, at a fee of \$5,000, which allows license holders to buy elvers from certain other license holders and allows the transportation of elvers beyond the state limits. PL 2015, c. 68 eliminated the limited wholesale shellfish harvester's license. PL 2015, c. 199 established the spat collection license, with a fee of \$75, and allows license holders to take, possess or sell the spat of marine organisms identified on the spat collection license. PL 2015, c. 355 reduced the fee for a commercial shellfish license for applicants under 18 years of age from \$133 to \$67 starting May 1, 2016. P.L. 2017, c. 390 established the Coastal Fisheries, Research Management and Opportunity Fund and directed that a percentage of specific license fees be deposited into instead of the General Fund.

TABLE II-3 – Marine Resources License Fees

| Commercial Fishing | Fee |
|--|------------|
| Resident Commercial Fishing License (Single) | \$48.00 |
| Resident Commercial Fishing License (Crew) | \$128.00 |
| Non-resident Commercial Fishing License (Crew) | \$481.00 |
| Resident Pelagic and Anadromous Fishing License (incls. surcharge of \$50) | \$98.00 |
| Resident and Crew Pelagic and Anadromous Fishing License (incls. surcharge of \$200) | \$328.00 |
| Non-resident and Crew Pelagic and Anadromous Fishing License (incls. surcharge of \$400) | \$900.00 |
| Scallop | Fee |
| Scallop Fishing License – Non-commercial (incls. surcharge. of \$40) | \$58.00 |
| Scallop Fishing License – Dragger (incls. surcharge of \$100) | \$243.00 |
| Scallop Fishing License – Diver (incls. surcharge of \$100) | \$233.00 |
| Scallop Fishing License – Hand | \$143.00 |
| Scallop Fishing License – Hand with Tender (incls. surcharge of \$100) | \$293.00 |
| Scallop Apprentice License-Dragger | \$250.00 |
| Shrimp | Fee |
| Resident Commercial Northern Shrimp License – Single | \$38.00 |
| Resident Commercial Northern Shrimp License – Crew | \$103.00 |
| Non-resident Comm. Northern Shrimp License – Crew | \$385.00 |
| Shellfish | Fee |
| Commercial Shellfish License | \$133.00 |
| Commercial Shellfish License Over Age 70/under 18 | \$67.00 |
| Mahogany Quahog License | \$128.00 |
| Mussel License – Hand | \$133.00 |
| Mussel License – Dragger | \$265.00 |
| Surf Clam Boat License | \$265.00 |
| Sea Cucumber Fishing License – Dragger | \$128.00 |
| Green Crab | Fee |
| Resident Green Crab Fishing License | \$10.00 |
| Non-resident Green Crab Fishing License | \$20.00 |
| Eel | Fee |
| Eel Pot License | \$125.00 |
| Worm | Fee |
| Marine Worm Digger License | \$50.00 |
| Elver | Fee |
| Resident – 1 Dip Net | \$105.00 |
| Non-resident – 1 Dip Net | \$442.00 |
| Resident – 1 Fyke Net/Sheldon Trap Only | \$105.00 |
| Non-resident – 1 Fyke Net/Sheldon Trap Only | \$442.00 |
| Resident – 1 Fyke Net/Trap & Dip Net | \$163.00 |
| Non-resident – 1 Fyke Net/Trap & Dip Net | \$500.00 |
| Resident – 2 Fyke Net/ Traps | \$163.00 |
| Non-resident – 2 Fyke Net/Traps | \$500.00 |
| Sea Urchin | Fee |
| Fishing License – Dragger (incls. surcharge of \$160), Zone 2 | \$312.00 |
| Fishing License – Dragger (incls. surcharge of \$160), Zone 1 | \$185.00 |
| Fishing License – Diver (incls. surcharge of \$160) | \$293.00 |
| Fishing License – Hand, Zone 2 | \$152.00 |
| Fishing License – Hand with Tender (incls. surcharge of \$160), Zone 2 | \$362.00 |
| Fishing License – Hand, Zone 1 | \$25.00 |
| Fishing License – Hand with Tender, Zone 1 | \$50.00 |
| Fishing License – Raker/Trapper (incls. surcharge of \$160), Zone 2 | \$312.00 |
| Fishing License – Surcharge – Wholesale | \$1,000.00 |
| Seafood License with a Sea Urchin Processor Permit | |
| Fishing License – Surcharge – Wholesale Seafood License with a Sea Urchin Buyer Permit | \$500.00 |

| Lobster/Crab | Fee |
|---|---------------------------|
| Class I License - Resident | \$291.00 |
| Class I License - Resident Under Age 18 | \$65.00 |
| Class I License – Resident Over Age 70 | \$66.00 |
| Class I License – Non-resident Under Age 18 | \$357.00 |
| Class I License – Non-resident Over Age 70 | \$730.75 |
| Class II License – Resident Under Age 70 | \$583.00 |
| Class II License – Resident Over Age 70 | \$291.00 |
| Class II License – Non-resident | \$1,467.50 |
| Class III License – Resident Under Age 70 | \$858.00 |
| Class III License – Resident Over Age 70 | \$423.00 |
| Class III License – Non-resident | \$2,189.25 |
| Apprentice License – Resident Under Age 18 | \$65.00 |
| Apprentice License – Resident Over Age 18 | \$122.00 |
| Apprentice License – Resident Over Age 70 | \$127.00 |
| Apprentice License – Non-resident Under Age 18 | \$357.00 |
| Apprentice License – Non-resident Over Age 18 | \$725.00 |
| Student License | \$65.00 |
| Noncommercial License | \$65.00 |
| Non-resident Landing Permit | \$1,071.00 |
| Dealer Licenses | Fee |
| Retail Seafood Dealer License | \$100.00 |
| Enhanced Retail Certificate | \$28.00 |
| Wholesale Seafood Dealer License | \$443.00 |
| Wholesale Seafood Dealer License – Supplemental | \$87.00 |
| Wholesale Seafood Dealer License with Lobster Permit – | \$800.00 |
| Maine Lobster Marketing Collaborative Surcharge | |
| Marine Worm Dealers License | \$64.00 |
| Marine Worm Dealers License – Supplemental | \$26.00 |
| Elver Dealer | \$1,213.00 |
| Elver Dealer – Supplemental | \$63.00 |
| Shellfish Transport License | \$529.00 |
| Shellfish Transport License – Supplemental | \$173.00 |
| Lobster Meat Permit | \$159.00 |
| Lobster Processor License | \$500.00 |
| Lobster Transportation License (\$1,112 if not applying for Wholesale Seafood Dealer License) | \$312.00 |
| Lobster Transportation License – Supplemental | \$63.00 |
| Seaweed Buyer's License – Resident | \$200.00 |
| Seaweed Buyer's License – Non-resident | \$500.00 |
| Seaweed Buyer's License – Surcharge | Not to exceed \$5/wet ton |
| Duplicate License | \$6.00 |
| Seaweed | Fee |
| Resident Seaweed Permit | \$58.00 |
| Resident Seaweed permit – Supplemental | \$29.00 |
| Non-resident Seaweed Permit | \$230.00 |
| Non-Resident Seaweed Permit – Supplemental | \$58.00 |

MAHOGANY QUAHOG TAX – 36 M.R.S.A. c. 714

A tax is imposed at the rate of \$1.20 per bushel on all mahogany quahogs purchased from a harvester in Maine for wholesale distribution. One purpose of this tax is to fund the Mahogany Quahog Monitoring Fund established in 12 M.R.S.A. §6731-A. The Mahogany Quahog Monitoring Fund receives either 58% or \$56,000 of this tax revenue, whichever is greater, and the remainder is credited to the General Fund.

Mahogany Quahog Tax

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$26,817 | \$56,000 | \$82,817 |
| 2013 | \$4,156 | \$56,000 | \$60,156 |
| 2014 | \$0 | \$33,892 | \$33,892 |
| 2015 | \$0 | \$25,744 | \$25,744 |
| 2016 | \$1,298 | \$27,701 | \$28,999 |
| 2017 | \$0 | \$26,930 | \$26,930 |
| 2018 | \$0 | \$19,827 | \$19,827 |
| 2019 | -\$41 | \$23,894 | \$23,853 |
| 2020 | \$0 | \$15,395 | \$15,395 |
| 2021 | \$0 | \$13,423 | \$13,423 |

Revenue Notes – Mahogany Quahog Tax

The Other Special Revenue Funds amounts are dedicated to the Mahogany Quahog Monitoring Fund. The remainder is credited to the General Fund. In fiscal year 2019, a refund, which should have been credited to Other Special Revenue Funds, was credited to the General Fund, leaving a negative revenue amount in the General Fund.

History – Mahogany Quahog Tax

Imposed July 16, 1986 at the rate of 8% of the landed value of mahogany quahogs. Repealed and replaced June 29, 1987 changing the rate to \$1.20 per bushel. Amended PL 2003, c. 20 §WW-28 to increase from \$16,000 to \$56,000 the amount set aside for the Toxin Monitoring Fund effective July 1, 2003. PL 2003, c. 593 changed the name of the Toxin Monitoring Fund to the Mahogany Quahog Monitoring Fund and changed its share of revenues to the greater of 58% or \$56,000.

BLUEBERRY TAX – 36 M.R.S.A. c. 701

A tax is imposed at the rate of 1½¢ per pound on all wild blueberries grown, purchased, sold, handled or processed in Maine and rate of 3/4¢ per pound on all wild blueberries shipped from outside the State for processing in the State. Funds collected are transferred to the Wild Blueberry Commission of Maine for promotion, advertising, research and education.

Blueberry Tax

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$1,307,566 | \$1,307,566 |
| 2013 | \$1,591,381 | \$1,591,381 |
| 2014 | \$1,526,415 | \$1,526,415 |
| 2015 | \$1,783,732 | \$1,783,732 |
| 2016 | \$1,694,897 | \$1,694,897 |
| 2017 | \$1,906,410 | \$1,906,410 |
| 2018 | \$1,138,848 | \$1,138,848 |
| 2019 | \$899,059 | \$899,059 |
| 2020 | \$1,479,251 | \$1,479,251 |
| 2021 | \$810,299 | \$810,299 |

Revenue Notes – Blueberry Tax

Revenue from this tax accrues as dedicated revenue.

History – Blueberry Tax

First imposed July 21, 1945 at 1.25 mills per pound. Increased September 23, 1971 to 2.25 mills per pound. Increased October 24, 1977 to 3 mills per pound. Increased June 8, 1979 to 5 mills per pound. Increased July 25, 1984 to 10 mills or 1¢ per pound. Increased May 14, 2001 to 1½¢ per pound. PL 2019, c. 222, added a tax rate of tax 3/4¢ per pound for wild blueberries shipped from outside the State for processing in the State.

POTATO TAX – 36 M.R.S.A. c. 710

A tax is levied and imposed at the rate of \$0.06 per hundredweight on all potatoes raised in Maine except those retained by the grower for seed or consumption and those certified by a federal-state inspector as unmerchantable. Funds are transferred to the Maine Potato Board and used for research, marketing, promotion and information programs.

Potato Tax

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$749,959 | \$749,959 |
| 2013 | \$688,881 | \$688,881 |
| 2014 | \$739,015 | \$739,015 |
| 2015 | \$756,303 | \$756,303 |
| 2016 | \$760,219 | \$760,219 |
| 2017 | \$767,376 | \$767,376 |
| 2018 | \$758,512 | \$758,512 |
| 2019 | \$845,617 | \$845,617 |
| 2020 | \$763,358 | \$763,358 |
| 2021 | \$760,457 | \$760,457 |

Revenue Notes – Potato Tax

Revenue from this tax accrues as dedicated revenue to the Maine Potato Board.

History – Potato Tax

Adopted 1937. Amended in 1955 increasing tax from 1¢ to 2¢ per barrel. Amended in 1972 to \$0.12 per hundredweight. Amended to \$0.25 per hundredweight, effective October 1, 1975. Amended to \$0.05 per hundredweight, effective July 25, 1984. Unmerchantable potatoes are exempted, effective August 1, 1986. Effective September 1, 2011, PL 2011, c. 7 increased the tax to \$0.06 per hundredweight.

MINING EXCISE TAX – 36 M.R.S.A. c. 371

An excise tax is imposed on each mining company conducting mining operations in Maine. This excise tax is imposed in lieu of all property taxes on or with respect to mining property, except for the real property tax on buildings and land (excluding the value of minerals and mineral rights). The annual excise tax on each mine site is the greater of:

- 1) The value of facilities and equipment multiplied by 0.005; or
- 2) A tax on gross proceeds computed by a formula.

All such tax revenues accrue to the General Fund, the Mining Oversight Fund, the Mining Impact Assistance Fund and the Mining Excise Tax Trust Fund, according to formulas.

Revenue Notes – Mining Excise Tax

No revenue has been generated by this tax through fiscal year 2021.

History – Mining Excise Tax

Enacted in 1982 by PL 1981, c. 711. PL 2011, c. 653, converted the Mining Corrective Action Fund to the Mining Oversight Fund effective June 1, 2014.

HUNTING AND FISHING LICENSE FEES – 12 M.R.S.A., Part 13

The Department of Inland Fisheries and Wildlife collects a variety of hunting and fishing related licensing fees. In addition to the hunting and fishing license fees, the department collects revenue from other sources such as the Gasoline Tax, ATV, Snowmobile and Watercraft fees, as well as fine revenue, which are described separately. Most of the revenue collected by the department is deposited into the General Fund. Article IX, section 21 of the Maine Constitution requires that the amount of funds appropriated to the department in any fiscal year may not be less than the total amount of General Fund revenues collected by the department in that same fiscal year. Table II-4 on the next page provides a list of the hunting and fishing license fees collected by the Department of Inland Fisheries and Wildlife. Also, see the website of the Department of Inland Fisheries and Wildlife at <http://www.maine.gov/ifw>.

Hunting and Fishing License Fees

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$15,874,952 | \$944,346 | \$16,819,297 |
| 2013 | \$16,078,543 | \$1,081,071 | \$17,159,615 |
| 2014 | \$15,987,534 | \$1,158,290 | \$17,145,823 |
| 2015 | \$16,490,686 | \$1,202,064 | \$17,692,750 |
| 2016 | \$16,432,790 | \$1,331,558 | \$17,764,348 |
| 2017 | \$16,268,782 | \$1,349,597 | \$17,618,380 |
| 2018 | \$16,164,837 | \$1,430,433 | \$17,595,270 |
| 2019 | \$16,282,770 | \$1,550,436 | \$17,833,206 |
| 2020 | \$16,514,289 | \$1,571,422 | \$18,085,711 |
| 2021 | \$18,861,172 | \$2,121,141 | \$20,982,313 |

Revenue Notes – Hunting and Fishing License Fees

Most of the revenue from hunting and fishing license fees accrues as General Fund revenue. A small amount of revenue collected from hunting and fishing license fees accrues as Other Special Revenue Funds. The fees that accrue as dedicated revenue include lifetime license fees.

History – Hunting and Fishing License Fees

The first recorded hunting licenses were issued in 1899, a special license permitting second deer in September, \$4.00. Non-resident fishing license adopted in 1917, \$2.00. First resident hunting and fishing license were adopted in 1919 at 25¢ for a lifetime license. Non-resident hunting license fees were adopted in 1920 at \$15.00. Since then, laws have been revised to present status as shown by the schedule of fees above. The most recent changes occurred in PL 2009, c. 213, Part OO, which increased hunting, fishing, archery and combination license fees by \$4 for residents and \$12 for non-residents. It also increased all other non-resident licenses and permits by \$7. These increases in licenses and permits took effect January 1, 2010. PL 2011, c. 268 reduced nonresident infant lifetime licenses, from December 1, 2011 to March 1, 2015 as follows: infant lifetime fishing license \$200, infant lifetime hunting license \$200, infant lifetime archery hunting license \$200, infant lifetime trapping license \$200, infant lifetime combination of any 2 licenses \$425 and infant lifetime combination of any 3 licenses \$660. PL 2011, c. 370 eliminated the 3 and 6 chance resident moose application and increased the 1 chance application fee to \$15 effective September 28, 2011. PL 2011, c. 51 created an apprentice trapper license with a fee of \$35 for a resident and \$317 for a nonresident effective September 28, 2011. PL 2011, c. 253 created the nonmarine invertebrate permit effective September 28, 2011 with the fee to be established in rule. PL 2011, c. 576 repealed the supersport certificate effective January 1, 2013 and created a voluntary landowner relations certificate with a \$20.00 fee to be deposited into the newly created Landowner Relations Fund. PL 2013, c.387 reduces, effective January 1, 2014, the non-resident combined fall and spring wild turkey permit fee to the resident fee. It also eliminates the second spring wild turkey permit. PL 2013, c. 380 eliminates, effective January 1, 2015, the non-resident junior fishing license. PL 2015, c.245 raised hunting license fees and trapping license fees by \$1. P.L. 2017, c.427 eliminates, effective January 1, 2019, Alien hunting licenses.

TABLE II-4 – Hunting and Fishing License Fees

| Hunting | Fee |
|---|------------------------|
| Resident Hunting | \$26.00 |
| Resident Serviceman Hunting | \$10.00 |
| Lifetime Hunting – Age 0-5 | \$150.00 |
| Lifetime Hunting – Age 6-15 | \$300.00 |
| Lifetime Hunting – Age 65 and above | ¹ |
| Lifetime Hunting – Native American Age 10 & above | No Charge ² |
| Non-resident Big Game | \$114.00 |
| Resident Small Game | \$15.00 |
| Non-resident Small Game | \$75.00 |
| Non-resident 3-day Small Game | \$50.00 |
| Resident Crossbow Permit | \$26.00 |
| Non-resident Crossbow Permit | \$56.00 |
| Resident Junior Hunting | \$8.00 |
| Non-resident Junior Hunting | \$35.00 |
| Resident Apprenticeship Hunting | \$26.00 |
| Non-resident Small Game Apprenticeship Hunting | \$75.00 |
| Non-resident Big Game Apprenticeship Hunting | \$115.00 |
| Resident Muzzle-Loading Hunting | \$13.00 |
| Non-resident Muzzle-Loading Hunting | \$69.00 |
| Deer, Moose, and Bear Registration | \$5.00 |
| Resident Archery | \$26.00 |
| Resident Expanded Archery | \$43.00 |
| Non-resident Archery | \$75.00 |
| Non-resident Expanded Archery | \$82.00 |
| Non-resident 6-Day Archery Hunting | \$26.00 |
| Expanded Archery Antler | \$32.00 |
| Expanded Archery Antlerless | \$12.00 |
| License to Hunt Commercial Shooting Area | \$21.00 |
| Coyote Hunting Permit (Valid Hunting License Req'd) | \$4.00 |
| Pheasant Stamp | \$17.00 |
| Migratory Waterfowl Stamp | \$7.50 |
| Resident Bear Hunting Permit | \$27.00 |
| Non-resident Bear Hunting Permit | \$74.00 |
| Non-resident Late Season Bear Hunting Permit | \$40.00 |
| Resident Combined Fall & Spring Wild Turkey Permit | \$20.00 |
| Non-res. Combined Fall & Spring Wild Turkey Permit | \$20.00 |
| Second Spring Wild Turkey Permit | \$20.00 |
| Resident Moose Application – 1 chance | \$15.00 |
| Non-resident Moose Application – 1 chance | \$15.00 |
| Non-resident Moose Application – 3 chances | \$25.00 |
| Non-resident Moose Application – 6 chances | \$35.00 |
| Non-resident Moose Application – 10 chances | \$55.00 |
| Resident Moose Permit | \$52.00 |
| Non-resident Moose Permit | \$585.00 |
| Bonus Any Deer | \$12.00 |

| Combination | |
|---|-----------------------|
| Resident Combination Hunting & Fishing | \$43.00 |
| Resident Serviceman's Combination | \$20.00 |
| Resident Serviceman's Combination (Overseas Duty) | \$3.00 |
| Resident Combination Archery Hunting & Fishing | \$43.00 |
| Non-resident Combination Hunting & Fishing | \$150.00 |
| Resident Lifetime Combo – Age 0-5 | \$250.00 |
| Non-resident Lifetime Combo – Age 0-5 | \$425.00 |
| Resident Lifetime Combo – Age 6-15 | \$500.00 |
| Non-resident Lifetime Combo – Age 6-15 | \$1,500.00 |
| Lifetime Combo – Age 65 and above | ¹ |
| Superpack | \$175.00/ \$200.00 |

| Fishing | Fee |
|--|------------------------|
| Resident Fishing | \$26.00 |
| Resident Serviceman Fishing | \$10.00 |
| Non-resident Season Fishing | \$64.00 |
| Alien Fishing | \$84.00 |
| Lifetime Fishing – Age 0-5 | \$150.00 |
| Lifetime Fishing – Age 6-15 | \$300.00 |
| Lifetime Fishing – Age 65 and above | ¹ |
| Lifetime Fishing – Native American Age 10 & above | No Charge ² |
| Resident/Non-resident 3-Day Fishing | \$23.00 |
| 1-Day Fish Exchange Resident | \$11.00 |
| 3-Day Fish Exchange Resident | \$23.00 |
| Non-resident 7-Day Fishing | \$43.00 |
| Non-resident Exchange Fishing | \$12.00 |
| Non-resident 15-Day Fishing | \$47.00 |
| Alewife, Sucker and Yellow Perch Individual Permit | \$44.00 |
| Alewife, sucker and Yellow Perch Crew Permit | \$102.00 |
| Resident/Non-resident One Day Fishing License | \$11.00 |
| Fishing Derby Permit | \$26.00 |
| Youth Camp Fishing License | \$78.00 |
| 1-Day Bass Tournament – Weigh-in/Catch & Release | \$52.00/12.00 |
| 1-Day Fish Exchange Resident Combo | \$27.00 |
| Eel Pot Permit | \$102.00 |
| Fish Pond Stocking | \$10.00 |

| Trapping | |
|-----------------------------------|----------|
| Resident Apprentice Trapping | \$36.00 |
| Non-resident Apprentice Trapping | \$318.00 |
| Resident Junior Trapping | \$10.00 |
| Resident Bear Trapping Permit | \$27.00 |
| Non-resident Bear Trapping Permit | \$67.00 |

| Miscellaneous | |
|--|---------------------|
| Wildlife Exhibit Permit | \$147.00 |
| Wildlife Propagator (2 years) | \$27.00 |
| Wildlife Importation Permit | \$27.00 |
| Falconry | \$26.00/52.00/78.00 |
| Resident Hide Dealer | \$60.00 |
| Special Hide Dealer | \$110.00 |
| Taxidermist | \$79.00 |
| Commercial Shooting Area/ Renewal | \$502.00/252.00 |
| Dog Training Area | \$26.00 |
| Leashed Dog Tracking Application | \$27.00 |
| Leashed Tracking Dog License | \$81.00 |
| Duplicate License Fees | \$2.00 |
| Guide (3 years) | \$81.00 |
| Guide Examination Fee | \$100.00 |
| Whitewater Guide (3 years) | \$89.00 |
| Whitewater Guide Examination Fee | \$100.00 |
| Commercial Whitewater Outfitters | \$350.00 |
| Whitewater Usage Fee | \$2.00 |
| Field Trials Sporting Retrieve Dogs | \$27.00 |
| Fur Seals | \$0.25 |
| Camp Trip Leader/Renewal | \$20.00/15.00 |
| License to Cultivate or Harvest Fish | \$27.00 |
| License to Sell Inland Fish (Comm. grown/imported) | \$27.00 |
| Live Bait Retailer | \$16.00 |
| Baitfish Wholesaler | \$26.00 |
| Smelt Wholesaler | \$71.00 |
| Voluntary Landowner Relations Certificate | \$20.00 |

¹ Lifetime Hunting and Lifetime Fishing Licenses for persons over age 65 vary by age starting at \$50 for age 65 reducing by \$10 for each year to \$10 at age 69. Lifetime Combo Licenses vary by age reducing by \$16 for each year starting at \$80 for age 65 and reducing to \$16 at age 69. Lifetime Hunting Fishing and Combo Licenses for age 70 and above are \$8.

² Lifetime Hunting and Lifetime Fishing Licenses (includes trapping) shall be issued to Native Americans of the Passamaquoddy Tribe, the Penobscot Nation the Houlton Band of Maliseet Indians and the Aroostook Band of Micmacs.

ENVIRONMENTAL PROTECTION FEES – 38 M.R.S.A.

Maine law charges the Department of Environmental Protection with administering a variety of licensing fees, which are dedicated to funding programs associated with the fees. Environmental licensing fees and license applications and renewals are collected to support land, air, water, hazardous waste, and solid waste licensing and compliance programs. The Department of Environmental Protection also collects various other environmental fees, which include fees for registration of underground petroleum fuel storage tanks, for the generation of hazardous waste both on-site and off-site, for transportation of hazardous waste, and for generation and transportation of waste oil.

A complete list of all the fees charged by the Department of Environmental Protection may be accessed through the Department of Environmental Protection's website at <http://www.maine.gov/dep/permits.htm#fees>.

Environmental Protection Fees

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------------------|---|------------------------|
| | Other Environmental Fees | Environmental License and Other Fees | |
| 2012 | \$0 | \$13,304,535 | \$13,304,535 |
| 2013 | \$0 | \$13,369,654 | \$13,369,654 |
| 2014 | \$0 | \$10,728,525 | \$10,728,525 |
| 2015 | \$0 | \$13,292,147 | \$13,292,147 |
| 2016 | \$366 | \$12,148,062 | \$12,148,428 |
| 2017 | \$477 | \$11,292,045 | \$11,292,492 |
| 2018 | \$578 | \$14,824,915 | \$14,825,493 |
| 2019 | \$308 | \$14,884,825 | \$14,885,133 |
| 2020 | \$74 | \$15,385,150 | \$15,385,224 |
| 2021 | \$0 | \$16,597,997 | \$16,597,997 |

Revenue Notes – Environmental Protection Fees

Revenue collections of the Department of Environmental Protection (DEP) accrue as Other Special Revenue dedicated to programs within the agency. Fees received from an operator licensing program for wastewater treatment plants were deposited by the department in the General Fund until January 1, 2006. After that date, the Joint Environmental Training Coordinating Committee, a component of the New England Interstate Water Pollution Commission, began directly receiving these fees and administering the licensing program through a Memorandum of Understanding with the Department.

History – Environmental Protection Fees

The first instance of pollution licensing fees appears to have been a \$50 fee charged for a water discharge license administered by the Sanitary Water Board; PL 1945, c. 345. Numerous adjustments have taken place, and new fees have been established, since 1945, now applying to over 200 types of licenses. Maine law currently codifies the authority for all DEP administered fees in Maine Revised Statutes, Title 38.

RECYCLING ASSISTANCE FEE – 36 M.R.S.A. c. 719

A recycling assistance fee is imposed on the retail sale of new tires and new lead-acid batteries at the rate of \$1.00 each. The fee is applied in the same manner as the sales and use tax, except that municipal revenue sharing is not deducted from the revenue collected. Sales of any items that occur as part of the sale of a trailer, mobile home or any motorized vehicle are exempt from assessment of this fee. Any exclusion, exemption or credit provided in the sales and use tax law also applies to the recycling assistance fee.

Retailers who are responsible for collecting and remitting sales and use tax are also responsible for collecting and remitting the recycling assistance fee, as applicable. New tires and new lead-acid batteries that are purchased out-of-state but for use within Maine are also subject to the recycling assistance fee.

All revenues from the recycling assistance fee are dedicated to the Maine Solid Waste Management Fund, which is used to operate recycling programs for municipalities and the solid waste regulatory activities of the Department of Environmental Protection.

Recycling Assistance Fees

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$1,367,695 | \$1,367,695 |
| 2013 | \$1,403,185 | \$1,403,185 |
| 2014 | \$1,417,309 | \$1,417,309 |
| 2015 | \$1,432,477 | \$1,432,477 |
| 2016 | \$1,478,479 | \$1,478,479 |
| 2017 | \$1,490,341 | \$1,490,341 |
| 2018 | \$1,499,855 | \$1,499,855 |
| 2019 | \$1,516,772 | \$1,516,772 |
| 2020 | \$1,495,746 | \$1,495,746 |
| 2021 | \$1,996,057 | \$1,996,057 |

Revenue Notes – Recycling Assistance Fee

As noted above, the revenue from this source accrues as dedicated revenue. In previous versions of this report, this revenue was included under Service Charges for Current Services. The Maine Solid Waste Management Fund is required by statute to reimburse the General Fund for the administrative costs of the fee, as certified by the Maine Revenue Services. 36 M.R.S.A. §4833.

History – Recycling Assistance Fee

Adopted 1989. Amended by PL 1995, c. 368 to eliminate a \$5.00 fee on major appliances and bathtubs effective January 1, 1996 and the \$5.00 fee on furniture and mattresses effective January 1, 1997.

GASOLINE TAX – 36 M.R.S.A. c. 451

An excise tax is imposed upon internal combustion engine fuel sold or used within Maine. Beginning July 1, 2003 and ending June 30, 2012, the rate was indexed annually for inflation. Tax rates are provided in Table II-5 on page 53. Refund of the gasoline tax paid (less 1¢ per gallon) is provided for fuel used in commercial motor boats, tractors used for agricultural purposes, vehicles used on rail and tracks or in stationary engines or in mechanical or industrial arts. Fuel used for these purposes is subject to the use tax if the gasoline tax is refunded. Full refund is provided for certain common carrier passenger service vehicles.

Gasoline Tax

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Total All Funds |
|-------------|--------------|---------------|-----------------------------|-----------------|
| 2012 | \$265,353 | \$177,043,901 | \$19,009,646 | \$196,318,900 |
| 2013 | \$259,685 | \$173,237,214 | \$18,610,955 | \$192,107,854 |
| 2014 | \$262,375 | \$175,225,204 | \$18,803,717 | \$194,291,295 |
| 2015 | \$265,183 | \$177,122,871 | \$19,005,016 | \$196,393,070 |
| 2016 | \$267,902 | \$178,562,800 | \$19,199,874 | \$198,030,576 |
| 2017 | \$273,523 | \$181,705,762 | \$19,602,667 | \$201,581,952 |
| 2018 | \$278,995 | \$186,051,767 | \$20,079,539 | \$206,410,302 |
| 2019 | \$278,086 | \$185,717,327 | \$19,929,682 | \$205,925,094 |
| 2020 | \$261,883 | \$175,151,150 | \$18,768,468 | \$194,181,501 |
| 2021 | \$248,404 | \$165,362,785 | \$17,802,478 | \$183,413,666 |

Revenue Notes – Gasoline Tax

Revenue collected from the Gasoline Tax accrues primarily to the Highway Fund. The General Fund and Other Special Revenue Funds amounts represent the amounts of gasoline tax revenue that accrues to the Department of Agriculture, Conservation and Forestry, the Department of Marine Resources, the Department of Inland Fisheries and Wildlife and the TransCap Trust Fund at the Maine Municipal Bond Bank. Year-end accruals of gasoline tax revenue began in fiscal year 1999.

History – Gasoline Tax

| Effective date of change | Rate in cents per gallon |
|--------------------------|--------------------------|
| 7/6/23 enacted | 1 |
| 7/10/25 | 3 |
| 7/15/27 | 4 |
| 6/1/47 | 6 |
| 6/1/55 | 7 |
| 7/1/69 | 8 |

| Effective date of change | Rate in cents per gallon |
|--------------------------|--------------------------|
| 6/1/71 | 9 |
| 4/1/83 | 14 |
| 5/1/88 | 16 |
| 4/1/89 | 17 |
| 7/19/91 | 19 |
| 8/1/99 | 22 |

Beginning 7/1/03, pursuant to PL 2001, c. 688, §8, the gasoline tax was increased to 24.6 cents per gallon and was adjusted, until June 30, 2012, on July 1 annually by the percentage increase in the Consumer Price Index. See Table II-5.

Amended in 1965 to provide full refund to certain common passenger carriers and to provide shrinkage allowance for retail gasoline dealers. Amended in 1963 to add a refund provision for gasoline used in pleasure boats. Amended in 1965 to eliminate refunds for pleasure boat use and to set aside 1.25% of gasoline tax revenue for refunds to commercial motor boat users; 80% of balance credited to Boating Facilities Fund in the Dept. of Agriculture, Conservation and Forestry and 20% of balance to Dept. of Marine Resources; set-aside increased effective May 1, 1988, to 2.00% up to \$2 million. Amended in 1973 to set aside .5% of gasoline tax revenue; 90% to Snowmobile Trail Fund in the Dept. of Agriculture, Conservation and Forestry and 10% to Dept. of Inland Fisheries & Wildlife. Amended in 1995 to set aside an additional .17% for the Snowmobile Trail Fund and .045% for the ATV Recreational Management Fund. PL 2001, c. 693 effective July 1, 2003 increased and modified the distribution of gasoline taxes for non-highway recreational vehicle programs. Beginning in fiscal year 2004, 1.443% of total gasoline tax revenue designated as motorboat usage is dedicated to the Department of Marine Resources (24.6%) and the Boating Facilities Fund (75.4%). Revenue designated to be from snowmobile use set at 0.9045% of total gasoline revenue is dedicated for snowmobile purposes of the Department of Inland Fisheries and Wildlife (14.93%) and the Department of Agriculture, Conservation and Forestry (85.07%). Revenue designated to be from ATVs is set at 0.1525% and is dedicated to ATV purposes split equally between the Department of Inland Fisheries and Wildlife and the Department of Agriculture, Conservation and Forestry. PL 2007, c. 470 dedicated 7.5% of the tax, beginning July 1, 2009, to the TransCap Trust Fund at the Maine Municipal Bond Bank. PL 2009, c. 413 Part W amended the indexing provisions so that the inflation index may not be less than one. It also changed the tax rate for fuels containing at least 10% internal combustion engine fuel to impose the rate of tax imposed on gasoline on these fuels. PL 2011, c. 392 Part C eliminated annual indexing effective with fiscal years beginning on or after July 1, 2012.

SPECIAL FUEL AND ROAD USE TAXES - 36 M.R.S.A. c. 459

An excise tax is imposed on the sale or use of distillates (diesel fuel) and on low energy fuel (such as propane, methane and butane) at rates based on British Thermal Unit rating compared to gasoline when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes of Maine. The tax is normally paid by the supplier and is refundable to the user (less one cent per gallon) when special fuel is purchased for off-highway use. Fuel used for these purposes is subject to the use tax if the fuel tax is refunded. Full refunds are provided for certain common carrier passenger service vehicles. Beginning July 1, 2003 and ending June 30, 2012, the rate of tax on distillates was indexed for inflation. (Tax rates are provided in Table II-5.)

Motor carriers using special fuel in interstate or intrastate commerce within Maine are liable for a road use tax equivalent to the Maine tax on motor fuels. Maine is a member of the International Fuel Tax Agreement (IFTA), which is a compact among the states and Canadian provinces for the reporting and payment of motor carrier fuel taxes. Motor carriers make a single quarterly fuel tax report covering travel in all IFTA jurisdictions. The carriers receive credit for motor fuel taxes paid in any IFTA jurisdiction and pay, or are refunded, the net difference for all jurisdictions between fuel taxes owed and those paid. The carrier's home (or base) state transmits the appropriate data and tax payments monthly to all IFTA jurisdictions.

Special Fuel and Road Use Taxes

| Fiscal Year | Highway Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$42,419,217 | \$3,385,501 | \$45,804,718 |
| 2013 | \$41,302,615 | \$3,352,292 | \$44,654,907 |
| 2014 | \$42,269,535 | \$3,427,195 | \$45,696,730 |
| 2015 | \$43,094,334 | \$3,513,752 | \$46,608,086 |
| 2016 | \$42,610,567 | \$3,460,404 | \$46,070,971 |
| 2017 | \$46,585,679 | \$3,778,375 | \$50,364,054 |
| 2018 | \$39,944,634 | \$3,206,262 | \$43,150,896 |
| 2019 | \$45,869,101 | \$3,719,116 | \$49,588,218 |
| 2020 | \$43,819,484 | \$3,594,103 | \$47,413,587 |
| 2021 | \$44,307,941 | \$3,554,908 | \$47,862,849 |

Revenue Notes – Special Fuel and Road Use Taxes

Beginning July 1, 2009, 7.5% of the revenue collected from the special fuel tax was deposited to the TransCap Trust Fund at the Maine Municipal Bond Bank; the remaining revenue accrues to the Highway Fund. Year-end accruals of the Special Fuel Tax began in fiscal year 1999.

History – Special Fuel and Road Use Taxes

Enacted effective October 1, 1983 at the rate of 14¢ per gallon on distillates and 13¢ per gallon on low energy fuels. Increased on July 1, 1988 to 19¢ per gallon on distillates and 15¢ per gallon on low energy fuels. Increased on April 1, 1989 to 20¢ per gallon on distillates and 16¢ per gallon on low energy fuels. The special fuel tax replaces the “Use Fuel Tax” that was adopted in 1941. The tax on low-energy fuel increased from 16¢ to 18¢ per gallon effective July 17, 1991 and temporarily on July 8, 9, and 10, 1991. The tax on distillates and low energy fuel was increased to 23¢ and 21¢ per gallon, respectively, effective August 1, 1999. Effective October 1, 2000, the tax on low energy fuels was decreased to rates ranging from 12.5¢ and 19.1¢ per gallon depending on the fuels BTU rating compared to gasoline. PL 2001, c. 688 provided for indexing the tax rate on distillates beginning July 1, 2003. PL 2005, c. 677 established that the tax rate for distillates containing 2% or more of biodiesel fuel is 20¢ and that that rate would be repealed 90 days after the adjournment of the First Regular Session of the 123rd Legislature. PL 2007, c. 470 dedicated 7.5% of the tax, beginning July 1, 2009, to the TransCap Trust Fund at the Maine Municipal Bond Bank. PL 2009, c. 413 Part W amended the indexing provisions so that the inflation index may not be less than one. It also changed the tax rate for biodiesel blended fuels containing less than 90% biodiesel fuel to impose the rate of tax imposed on diesel on these fuels. PL 2011, c. 392 Part C eliminated annual indexing effective with fiscal years beginning on or after July 1, 2012.

TABLE II-5 Motor Fuel Tax Rates¹
(cents per gallon)

| Fuel Type | Rate on 6/30/03 | Effective 7/1/03 | Effective 7/1/04 | Effective 7/1/05 | Effective 7/1/06 | Effective 7/1/07 | Effective 7/1/08 | Effective 7/1/09 ² | Effective 7/1/11 ³ |
|---------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------------------|--------------------------------------|
| Gasoline | 22 | 24.6 | 25.2 | 25.9 | 26.8 | 27.6 | 28.4 | 29.5 | 30.0 |
| Diesel ⁴ | 23 | 25.7 | 26.3 | 27.0 | 27.9 | 28.8 | 29.6 | 30.7 | 31.2 |
| Propane | 16 | 17.9 | 18.3 | 18.8 | 19.4 | 20.1 | 20.6 | 21.5 | 21.9 |
| Methanol | 12.5 | 14 | 14.3 | 14.7 | 15.2 | 15.7 | 13.9 | 14.5 | 14.7 |
| Ethanol | 15.6 | 17.4 | 17.8 | 18.3 | 18.9 | 19.6 | 18.7 | 19.5 | 19.8 |
| CNG ⁵ | 19.1 | 21.4 | 21.8 | 22.4 | 23.2 | 23.9 | 23.0 | 23.9 | 24.3 |

¹ Inflation factor is determined by the prior year's inflation rate. The inflation factor for July 1, 2003 was 1.118, for July 1, 2004 it was 1.023, for July 1, 2005, it was 1.027, for July 1, 2006 it was 1.034, for July 1, 2007 it was 1.032, for July 1, 2008 it was 1.028, for July 1, 2009 it was 1.038, for July 1, 2010 it was 1.00 and for July 1, 2011 it was 1.016.

² Rates were unchanged on July 1, 2010 so July 1, 2009 rates remain in effect through June 30, 2011.

³ Indexing was eliminated effective January 1, 2012 so that the rates in effect on July 1, 2011 remain in effect.

⁴ For reporting periods beginning on September 1, 2006 through September 19, 2007, the tax rate for diesel fuel containing at least 2% biological component is 0.200.

⁵ CNG (Compressed Natural Gas). The tax rate is applied to every 100 cubic feet. The tax rate on all other fuels is based on each gallon.

AERONAUTICAL FUEL TAXES – 36 M.R.S.A. §§ 2903, 2910

Aeronautical gasoline sold for use in propelling piston engine aircraft is subject to the gasoline tax, and is taxed at the same rates as other gasoline. The tax is refundable to the user, less 4¢ per gallon. Fuel used for this purpose is subject to the sales tax if the fuel tax is refunded. Fuel used for propelling jet or turbojet engine aircraft in domestic flights is subject to an excise tax of 3.4¢ per gallon, and is exempt from the sales and use tax. Jet fuel used in international flights is exempt from both the jet fuel tax and the sales and use tax

Aeronautical Fuel Taxes

| Fiscal Year | Multimodal Transportation Fund | Total All Funds |
|--------------------|---------------------------------------|------------------------|
| 2012 | \$1,042,204 | \$1,042,204 |
| 2013 | \$912,276 | \$912,276 |
| 2014 | \$943,336 | \$943,336 |
| 2015 | \$901,502 | \$901,502 |
| 2016 | \$968,344 | \$968,344 |
| 2017 | \$979,940 | \$979,940 |
| 2018 | \$933,046 | \$933,046 |
| 2019 | \$1,149,268 | \$1,149,268 |
| 2020 | \$1,013,346 | \$1,013,346 |
| 2021 | \$681,409 | \$681,409 |

Revenue Notes – Aeronautical Fuel Taxes

Revenue from aeronautical fuel taxes accrued to the General Fund until October 1, 2005, when these taxes began to accrue to the State Transit, Aviation & Rail Transportation Fund (renamed the Multimodal Transportation Fund program in PL 2011, c. 649, Sec. E-13), which is an enterprise fund and not one of the operating funds included in the revenue tables in Section III.

History – Aeronautical Fuel Taxes

The aeronautical gasoline tax was enacted effective July 2, 1931 by PL 1931, c. 239. This law required distributors to keep a record of sales of gasoline used for aeronautical purposes, as well as a refund of 75% of the tax to those requesting a refund within nine months of the date of purchase. Prior to PL 1931, c. 239, the sale of aeronautical gasoline was subject to the gasoline tax. PL 1947, c. 349 §4-A changed the refund to one-third of the tax if used for the purpose of operating an aircraft. PL 1955, c. 436 changed the rate of refund to three-sevenths of the tax. PL 1969, c. 426 changed the rate of refund to 50% of the tax. PL 1971, c. 529 changed the rate of refund to five-ninths of the tax. PL 1983, c. 94 changed the rate to 4¢ per gallon.

The aeronautical jet fuel tax was enacted, effective August 4, 1988, pursuant to PL 1987, c. 798. This law established a 3.4¢ per gallon excise tax on jet fuel used by turbine-powered aircraft providing commercial air service in Maine. This excise tax replaced a 5% per gallon sales tax.

OIL TRANSFER FEES - 38 M.R.S.A. §551 AND §569-A

Oil Transfer Fees, comprised of fees to store, handle and transport defined oil-based substances, accrue to the Maine Ground and Surface Waters Clean-up and Response Fund within the Department of Environmental Protection. Revenue derived from the fees on the transfer of oil products at marine oil terminal facilities and fees on the over-the-road/over-the-rail transportation of oil, revenue derived from fees on the transportation of oil into Maine via the Portland Pipeline, marine oil terminal facilities, and the over-the-road/over-the-rail transportation of oil accrue to the Fund. These fees are not assessed on petroleum products exported from Maine. This fund provides money for responses to spills, for the clean-up of sites contaminated by leaking underground storage tanks, for restoration of contaminated water supplies, for the personnel and equipment required to respond to surface water oil spills, as well as the cost of the removal of discharges and the restoration of water supplies contaminated by surface water spills. The balance in the fund is limited to \$18,500,000. The department's administrative expenses associated with implementation of the fund may not exceed \$7,000,000 annually, adjusted annually based on the Consumer Price Index. The fund is their "insurance" pool that enables the State to respond to and remediate oil spills on land, including those that would have catastrophic environmental and human health effects.

Oil Transfer Fees

| Fiscal Year | Other Special Revenue Funds | Total All Funds |
|--------------------|------------------------------------|------------------------|
| 2012 | \$15,876,071 | \$15,876,071 |
| 2013 | \$14,610,309 | \$14,610,309 |
| 2014 | \$11,346,965 | \$11,346,965 |
| 2015 | \$15,941,684 | \$15,941,684 |
| 2016 | \$13,955,399 | \$13,955,399 |
| 2017 | \$13,304,005 | \$13,304,005 |
| 2018 | \$13,550,546 | \$13,550,546 |
| 2019 | \$14,221,999 | \$14,221,999 |
| 2020 | \$14,082,768 | \$14,082,768 |
| 2021 | \$12,331,490 | \$12,331,490 |

Revenue Notes – Oil Transfer Fees

As noted above, the revenue from this source accrues as dedicated revenue to the Maine Ground and Surface Waters Clean-up and Response Fund within the Department of Environmental Protection.

History – Oil Transfer Fees

Fees of 38¢ per barrel of gasoline; 19¢ per barrel of refined petroleum products and their by-products other than gasoline, liquid asphalt and #6 fuel oil, including #2 fuel oil, kerosene, jet fuel and diesel fuel; and 4¢ per barrel of #6 fuel oil are assessed on the first transfer of those products by oil terminal facility licensees and deposited to the Ground Water Oil Clean-up Fund. This Fund also receives annual fees of \$130 per tank from owners or operators of underground oil storage facilities that store motor fuel or use motor fuel in the marketing and distribution of oil.

Fees of 3¢ per barrel of unrefined crude oil and all other refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel and diesel fuel, are assessed on transfers of those products by the licensee during the licensing period and are deposited to the Maine Coastal and Inland Surface Oil Clean-up Fund. The Fund also receives fees of 3¢ per barrel for all crude and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt on those products transported by the registrant during the period of registration.

PL 2013, c. 300 changed the amount of the department's administrative expenses allowed to be charged to the Fund from an amount not to exceed \$3,700,000 annually, subject to a 4% annual adjustment, to \$4,500,000 per fiscal year adjusted annually based on the Consumer Price Index as reported by the United States Department of Labor, Bureau of Labor Statistics. This provision is effective October 9, 2013. PL 2015, c. 319 merged, effective July 4, 2015, the Ground Water Oil Clean-Up Fund and the Coastal and Inland Surface Oil Clean-up Fund into the newly created Maine Ground and Surface Waters Clean-up and Response Fund. It also increased the statutory cap from \$6.0 million to \$18.5 million and changed the fee structure to 3¢ per barrel of unrefined crude oil and liquid asphalt; 7¢ per barrel of #6 fuel oil; 22¢ per barrel of #2 fuel oil, kerosene, jet fuel, diesel fuel and other refined products and their by-products not otherwise specified; and 41¢ per barrel of gasoline. If the fund balance is reduced to \$6.0 million, the department may adopt rules to increase the fees up to 20¢ per barrel for gasoline and up to 10¢ per barrel for other petroleum products except unrefined crude oil, liquid asphalt and #6 fuel oil. It imposed an annual limit of \$7.0 million on the amount of administrative expenses the department may charge to the Fund.

MOTOR VEHICLE AND OPERATOR LICENSE FEES – 29-A M.R.S.A. cc. 5-7

The Secretary of State oversees administration of the various motor vehicle registrations and operator licenses. All fees collected by the Secretary of State from motor vehicle registration and operator licenses accrue to the Highway Fund, except that a portion of the fees and contributions collected for Conservation plates, Lobster plates, Black Bear plates, University of Maine System plates, Sportsman plates, We Support Our Troops plates, Breast Cancer Support Services plates, Agriculture Education plates, Support Animal Welfare plates, the Barbara Bush Children's Hospital plates and the Maine Light House Trust plates accrue as dedicated revenue to be used for special purposes and a portion of excise taxes on nonresident fees accrues to the General Fund. As of July 1, 2009, \$10 of each fee assessed for regular motor vehicle registration, vanity plates and title applications are transferred at the end of each quarter to the Transcap Trust Fund to provide funding for debt service costs of revenue bonds issued by the Maine Municipal Bond Bank. Table II-6 summarizes the fees collected for motor vehicle registrations and operator's licenses including driver education licensing fees. (Also see the website of the Department of the Secretary of State at <http://www.maine.gov/sos/bmv/>.)

TABLE II-6 Motor Vehicle and Operator License Fees

Operator License Fees

| | |
|--|--|
| Digital Licenses Class A and B | \$34.00 for 5 years |
| Digital Licenses Class A & B (for 65 & older) | \$27.00 for 4 years |
| Digital Licenses Class C | \$30.00 for 6 years, \$40.00 for 8 years |
| Digital Licenses Class C (for 65 & older) | \$20.00 for 4 years |
| Reinstatement Fee | \$50.00 ⁽¹⁾ |
| Operator's permit and examination: Class A and B | \$35.00 |
| Operator's permit and examination: Endorsements | \$10.00 |
| Re-Exam Fee Class A or B | \$15.00 |
| Class A or B No Show (assessed at time of reappointment) | \$30.00 |
| Re-Exam Fee Class C and Endorsements | \$5.00 |
| Class C No Show (assessed at time of reappointment) | \$20.00 |

⁽¹⁾In addition to the regular license fee

Driver Education Licensing Fees

| | |
|---|----------|
| Motorcycle Instructor License | \$200.00 |
| Motorcycle Classroom Inspection | \$50.00 |
| Motorcycle Driving Range Inspection | \$50.00 |
| Commercial or Non-exempt Non-commercial Driver Education School License | \$125.00 |
| Exempt Non-commercial Driver Education School License | No Fee |
| Instructor License at Commercial or Non-exempt Non-commercial School | \$200.00 |
| Instructor License at Exempt Non-commercial School | No Fee |

TABLE II-6 Motor Vehicle and Operator License Fees (Continued)**Dealer Fees**

| | |
|--|----------------------------------|
| Dealer registration fees | \$150.00/year plus \$20.00 plate |
| Transporter license | \$150.00/year plus \$20.00 plate |
| Motorcycle dealer license | \$50.00/year plus \$5.00 plate |
| Light trailer dealer license | \$50.00/year plus \$5.00 plate |
| Dealer wrecker plate does not exceed 26,000 lbs. | \$50.00 |
| Dealer wrecker plate does not exceed 80,000 lbs. | \$200.00 |
| Automobile Recycler | \$150.00 |
| Annex License | \$150.00 |
| Secondary Location License | \$100.00 |
| Attended Sales Promotion | \$50.00 - \$150.00 |
| Unattended Sales Promotion (based on # of days) | \$50.00-\$150.00 |
| Manufacturer's License | \$1,500.00 |

Motor Vehicle and Truck Fees

| | |
|---|-----------------------------|
| Regular Motor Vehicle Plates | \$35.00/year |
| Restoration Fee | \$25.00 |
| Title Application | \$33.00 |
| Certificate of Title for a tiny home or manufactured housing | \$100.00 |
| Temporary Dealer Plates | \$1.00 |
| Operating Authority Fee | \$8.00 |
| Out-of-Sequence Plates (one-time fee) | \$25.00 ⁽²⁾ |
| Initial Plates (Vanity Plates) | \$25.00/year ⁽²⁾ |
| Conservation Plates – 1 st Year | \$20.00 ⁽²⁾ |
| Conservation Plates – Renewal | \$15.00 ⁽²⁾ |
| University of Maine System Plates – 1 st Year | \$20.00 ⁽²⁾ |
| University of Maine System Plates – Renewal | \$15.00 ⁽²⁾ |
| Lobster Plate – 1 st Year | \$20.00 ⁽²⁾ |
| Lobster Plate – Renewal | \$15.00 ⁽²⁾ |
| Black Bear Plate – 1 st Year | \$20.00 ⁽²⁾ |
| Black Bear Plate – Renewal | \$15.00 ⁽²⁾ |
| Sportsman Plate – 1 st Year | \$20.00 ⁽²⁾ |
| Sportsman Plate – Renewal | \$20.00 ⁽²⁾ |
| We Support Our Troops Plate – 1 st Year | \$20.00 ⁽²⁾ |
| We Support Our Troops Plate – Renewal | \$15.00 ⁽²⁾ |
| Breast Cancer Support Services Plate – 1 st Year | \$20.00 ⁽²⁾ |
| Breast Cancer Support Services Plate – Renewal | \$15.00 ⁽²⁾ |
| Agriculture Education Plate – 1 st Year | \$20.00 ⁽²⁾ |
| Agriculture Education Plate – Renewal | \$15.00 ⁽²⁾ |
| Support Animal Welfare Plate – 1 st Year | \$20.00 ⁽²⁾ |
| Support Animal Welfare Plate – Renewal | \$15.00 ⁽²⁾ |
| Support Animal Welfare Plate – Renewal: Emergency Medical Services Plate-One-time | \$5.00 ⁽²⁾ |
| Barbara Bush Children's Hospital Plate – 1 st Year | \$20.00 ⁽²⁾ |
| Barbara Bush Children's Hospital Plate – Renewal | \$15.00 ⁽²⁾ |
| Maine Light House Trust Plate-1 st Year | \$20.00 |
| Maine Light House Trust Plate-Renewal | \$15.00 |
| Wabanaki Plate | No Fee ⁽²⁾ |
| Special Registration Permit Certificate | \$25.00 |
| Temporary Registration Permit – Transit | \$12.00/\$25.00 |
| Truck Camper Registration Permit | \$12.00 |
| Motorcycles and Autocycles | \$21.00 |
| Motorcycles – special veterans plate – one-time fee | \$5.00 ⁽²⁾ |
| Antique Motor Vehicles | \$15.00 |
| Horseless Carriage | \$15.00 |
| Stock Cars – Off-road Use Only | \$8.00 |
| Dune Buggies – Off-road Use Only | \$8.00 |
| Street Rod | \$30.00 |
| Mopeds | \$9.00 |
| Automobile – Island Use Only | \$4.00 |
| Reserved Number Fee | \$25.00 |
| Replacement Plate | \$5.00 |
| Duplicate Sticker | \$.50 |

TABLE II-6 Motor Vehicle and Operator License Fees (Continued)

Motor Vehicle and Truck Fees (Continued)

| | |
|--|------------------------|
| Motor vehicle inspection exclusive of repairs, etc. | \$6.50 |
| Enhanced Motor Vehicle Inspections (pre-1996 models) | \$9.50 |
| Enhanced Motor Vehicle Inspections (1996 and later models) | \$12.50 |
| Transfer fees for trailer not exceeding 2,000 lbs. | \$8.00 |
| Transfer fees for motor vehicle, semi-trailer, or trailer over 2,000 lbs. | \$8.00 |
| Transfer fees for semi-trailer in Permanent Registration Program | \$20.00 |
| Trailers, Camp Trailers, and Semi-trailers (annual) not exceeding 2,000 lbs. | \$10.50 |
| Semi-trailers (annual) over 2,000 lbs. | \$20.00 |
| Boat and mobile home trailers generally | \$10.50 |
| Camp trailers in excess of 2,000 lbs. | \$20.00 |
| Special Equipment not exceeding 2,000 lbs. | \$10.00 |
| Special Equipment 2,001 to 5,000 lbs. | \$15.00 |
| Special Equipment over 5,000 lbs. | \$20.00 |
| Special Mobile Equipment Class A – (see detail later in Table II-6) | \$21.00 to \$712.00 |
| Special Mobile Equipment Class B | \$20.00 |
| Truck & tractors registered for gross weight (see detail later in Table II-6) | \$35.00 to \$1,234.00 |
| Farm trucks registered for gross weight (see detail later in Table II-6) | \$21.00 to \$469.00 |
| Motorhomes (see detail later in Table II-6) | \$21.00 to \$469.00 |
| Semipermanent and permanent registration plates (see detail later in Table II-6) | \$5.00 to \$80.00 |
| Experimental Motor Vehicle | \$20/yr for each plate |
| Firefighter (one-time) | \$5.00 ⁽²⁾ |

⁽²⁾ In addition to the Regular Motor Vehicle Plates Fee

Semi and Permanent Registration Plate Fees

| | |
|--|------------------|
| Up to 8 year program for trailer not to exceed 2,000 lbs. (available to any person) | \$5.00 per year |
| Up to 12 year program for trailer not to exceed 2,000 lbs. (available to any person) | \$5.00 per year |
| Up to 8 year program for semi-trailer (available to any person) | \$12.00 per year |
| Up to 12 year program for semi-trailer (available to any person) | \$12.00 per year |
| Up to 20 year program available to any corporation applying for at least 1,000 registrations | \$12.00 per year |
| Permanent Registration Plates | |
| 25 year plates; available to any person registering 30,000 or more semitrailers | \$80.00 |

Detail – Trucks and Tractors

| Gross Weight in Pounds | | Fee |
|------------------------|--------|----------|
| 0 to | 6,000 | \$35.00 |
| 6,001 to | 10,000 | \$37.00 |
| 10,001 to | 12,000 | \$48.00 |
| 12,001 to | 14,000 | \$81.00 |
| 14,001 to | 16,000 | \$105.00 |
| 16,001 to | 18,000 | \$130.00 |
| 18,001 to | 20,000 | \$161.00 |
| 20,001 to | 23,000 | \$188.00 |
| 23,001 to | 26,000 | \$220.00 |
| 26,001 to | 28,000 | \$267.00 |
| 28,001 to | 32,000 | \$308.00 |
| 32,001 to | 34,000 | \$342.00 |
| 34,001 to | 38,000 | \$379.00 |
| 38,001 to | 40,000 | \$403.00 |
| 40,001 to | 42,000 | \$426.00 |

| Gross Weight in Pounds | | Fee |
|------------------------|---------|------------|
| 42,001 to | 45,000 | \$450.00 |
| 45,001 to | 48,000 | \$497.00 |
| 48,001 to | 51,000 | \$533.00 |
| 51,001 to | 54,000 | \$568.00 |
| 54,001 to | 55,000 | \$580.00 |
| 55,001 to | 60,000 | \$640.00 |
| 60,001 to | 65,000 | \$699.00 |
| 65,001 to | 69,000 | \$762.00 |
| 69,001 to | 72,000 | \$797.00 |
| 72,001 to | 75,000 | \$821.00 |
| 75,001 to | 78,000 | \$857.00 |
| 78,001 to | 80,000 | \$877.00 |
| 80,001 to | 90,000 | \$982.00 |
| 90,001 to | 94,000 | \$1,026.00 |
| 94,001 to | 100,000 | \$1,234.00 |

TABLE II-6 Motor Vehicle and Operator License Fees (Continued)

Detail – Farm Trucks and Motorhomes

| Gross Weight in Pounds | | Fee | Gross Weight in Pounds | | Fee |
|------------------------|--------|----------|------------------------|--------|----------|
| 0 to | 6,000 | \$21.00 | 34,001 to | 38,000 | \$265.00 |
| 6,001 to | 10,000 | \$27.00 | 38,001 to | 40,000 | \$276.00 |
| 10,001 to | 12,000 | \$32.00 | 40,001 to | 42,000 | \$288.00 |
| 12,001 to | 14,000 | \$39.00 | 42,001 to | 45,000 | \$305.00 |
| 14,001 to | 16,000 | \$50.00 | 45,001 to | 48,000 | \$322.00 |
| 16,001 to | 18,000 | \$72.00 | 48,001 to | 51,000 | \$340.00 |
| 18,001 to | 20,000 | \$84.00 | 51,001 to | 54,000 | \$357.00 |
| 20,001 to | 23,000 | \$101.00 | 54,001 to | 55,000 | \$365.00 |
| 23,001 to | 26,000 | \$119.00 | 55,001 to | 60,000 | \$394.00 |
| 26,001 to | 28,000 | \$137.00 | 60,001 to | 65,000 | \$441.00 |
| 28,001 to | 32,000 | \$166.00 | 65,001 to | 69,000 | \$469.00 |
| 32,001 to | 34,000 | \$217.00 | | | |

Temporary Registered Gross Weight Increase for Trucks and Farms ⁽³⁾

| | | | |
|----------------|-----|----------------|-----|
| 1-month permit | 20% | 5-month permit | 60% |
| 2-month permit | 30% | 6-month permit | 70% |
| 3-month permit | 40% | 7-month permit | 75% |
| 4-month permit | 50% | 8-month permit | 80% |

⁽³⁾When a truck is already registered, the owner, by paying an additional fee, may receive a short-term permit allowing the owner to haul loads of larger tonnage for a limited period of 8 months or less. No such permit may be issued for less than one month and no longer than 8 months.

Fee = (annual fee temp registered gross weight – annual fee for original registration weight) x table percentage

Detail – Special Mobile Equipment – Class A ⁽⁴⁾

| Gross Weight in Pounds | | Fee | Gross Weight in Pounds | | Fee |
|------------------------|--------|----------|------------------------|---------|----------|
| 54,001 to | 60,000 | \$387.00 | 75,001 to | 80,000 | \$507.00 |
| 60,001 to | 65,000 | \$417.00 | 80,001 to | 90,000 | \$567.00 |
| 65,001 to | 70,000 | \$447.00 | 90,001 to | 94,000 | \$592.00 |
| 70,001 to | 75,000 | \$477.00 | 94,001 to | 100,000 | \$712.00 |

⁽⁴⁾Farm Trucks Fee Schedule applies for Class A Special Mobile Equipment for 54,000 pounds and under.

Motor Vehicles and Operator License Fees

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Total All Funds |
|-------------|--------------|---------------|-----------------------------|-----------------|
| 2012 | \$2,533,902 | \$87,828,595 | \$20,370,803 | \$110,733,301 |
| 2013 | \$2,416,999 | \$94,034,249 | \$23,073,321 | \$119,524,569 |
| 2014 | \$2,471,035 | \$89,143,959 | \$21,622,988 | \$113,237,982 |
| 2015 | \$2,650,861 | \$92,236,084 | \$22,463,471 | \$117,350,416 |
| 2016 | \$2,741,413 | \$95,335,370 | \$22,630,215 | \$120,706,998 |
| 2017 | \$2,613,016 | \$95,662,813 | \$23,374,026 | \$121,649,856 |
| 2018 | \$2,607,282 | \$97,535,858 | \$24,213,878 | \$124,357,018 |
| 2019 | \$2,653,642 | \$101,630,394 | 25,199,508 | \$129,483,544 |
| 2020 | \$1,993,212 | \$95,040,218 | \$24,088,308 | \$121,121,738 |
| 2021 | \$2,412,711 | \$109,950,330 | \$28,133,578 | \$140,496,619 |

Revenue Notes – Motor Vehicle and Operator License Fees

Revenue collected from Motor Vehicle and Operator License Fees accrue primarily to the Highway Fund. The General Fund revenue recorded as Motor Vehicle and Operator License Fees is primarily from excise taxes on nonresident motor vehicles, driver's license restoration fees and vehicle arbitration fees. The revenue collected in Other Special Revenue Funds recorded as Motor Vehicle and Operator License Fees includes revenue generated from specialty license plates and, until fiscal year 2003, revenue from operating authority fees for the mandatory insurance program for motor carriers that accrued to the Transportation Safety Fund. As of fiscal year 2003, the aforementioned revenue from operating authority fees accrues to the

Highway Fund. Other Special Revenue Funds revenue in this category also includes revenue generated by the Municipal Excise Tax Reimbursement program. Effective September 1, 2008, a \$10 fee increase was implemented for registration of a regular motor vehicle, vanity plates and title applications. Beginning July 1, 2009, the \$10 increase was transferred from the Highway Fund to the TransCap Trust Fund to fund debt service on revenue bonds outstanding issued by the Maine Municipal Bond Bank.

History – Motor Vehicle and Operator License Fees

Motor vehicle fees were first implemented in 1905. Amended numerous times since then to add new fees and modify existing fees. Amended by PL 2007, c. 647 to increase the fees for registration of a regular motor vehicle, vanity plates and title applications by \$10 effective September 1, 2008. Beginning July 1, 2009, the \$10 increase is transferred from the Highway Fund to the TransCap Trust Fund to fund debt service on revenue bonds outstanding issued by the Maine Municipal Bond Bank. PL 2011, c. 442 increased the driver education teacher or instructor license fee from \$80 to \$100 and extended the term from 1 to 2 years effective September 28, 2011. PL 2017, c. 67 repealed the laws related to truck camper registration. PL 2017, c. 302 established the Emergency Medical Services registration plate. PL 2019, c. 390 exempts holders of gold star family registration plates from vehicle registration plates. PL 2019, c. 352 increases the one-time fee for out of rotation registration plates and for a reserved registration number from \$15 to \$25, increases the registration fee for a trailer under 2,000 pounds from \$5 to \$8, increases the driver education school license fees from \$100 to \$200, increases the fee for a duplicate registration certificate from \$2 to \$5 and reduces driver license fees by \$1 for persons 65 or older. P.L. 2019, c.650 created a \$100 certificate of title fee for tiny homes and manufactured housing. PL 2021, c. 56 created the Maine Lighthouse Trust registration plate.

ATV, SNOWMOBILE AND WATERCRAFT FEES – 12 M.R.S.A. cc. 903, 935-939

A listing of ATV, snowmobile and watercraft fees is provided in Table II-7.

Snowmobile Registration. Twelve dollars from each resident snowmobile registration fee is transferred to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands. The remainder of the fee is distributed as follows: 22% is credited to the General Fund; 52% is credited to the Snowmobile Trail Fund of the Bureau of Parks and Lands; and 26% is annually distributed to the municipality of the owner's residence as shown on the owner's registration certificate, except that in an unorganized territory, 26% of each fee is distributed to the county of the owner's residence and credited to the unorganized territory fund of the county.

Of the non-resident snowmobile registration fees, six dollars from each nonresident 3-day snowmobile registration fee, six dollars from each nonresident 10-day snowmobile registration fee and eleven dollars from each nonresident seasonal snowmobile registration fee is transferred to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands. The remainder of the fee is distributed as follows: 18% is credited to the General Fund, 7% is credited to the Snowmobile Enforcement Fund of the Department of Inland Fisheries and Wildlife and 75% is credited to the Snowmobile Trail Fund of the Bureau of Parks and Lands. (12 M.R.S.A. §10206, sub-§2).

All-Terrain Vehicle Registration. Fifty percent of the revenue from the annual registration fee is credited to the undedicated revenue of the General Fund and the remaining 50% is credited to the ATV Recreational Management Fund administered by the Department of Agriculture, Conservation and Forestry (12 M.R.S.A. §10206, sub-§1).

TABLE II-7 – ATV, Snowmobile and Watercraft Fees

| All-Terrain Vehicle | Fee | Snowmobile | Fee |
|---|------------|---|------------|
| All-Terrain Vehicle Dealer Registration | \$18.00 | Resident Snowmobile Registration | \$45.00 |
| All-Terrain Vehicle Dealer Plate | \$8.00 | Resident Antique Snowmobile Registration (One-Time Fee) | \$33.00 |
| All-Terrain Vehicle Replacement Plate | \$5.50 | Non-resident Snowmobile Registration Season | \$88.00 |
| All-Terrain Vehicle Resident Registration | \$45.00 | Non-resident Snowmobile Registration 3-day | \$43.00 |
| All-Terrain Vehicle Non-Resident Registration | \$80.00 | Non-resident Snowmobile Registration 10-day | \$75.00 |
| Non-resident 7 Consecutive Day Registration | \$65.00 | Antique Snowmobile Registration | \$33.00 |
| All-Terrain Vehicle Duplicate Registration | \$1.00 | Snowmobile Rental Agent | \$28.00 |
| All-Terrain Vehicle Sticker | \$1.00 | Snowmobile Dealer Fee | \$18.00 |
| All-Terrain Vehicle Registration Transfer | \$4.00 | Snowmobile Dealer Plate | \$19.00 |
| All-Terrain Vehicle Dealer Temporary Plate | \$4.00 | Snowmobile Dealer Temporary Plate | \$4.00 |
| | | Resident Snowmobile Duplicate Registration | \$1.00 |
| | | Snowmobile Duplicate Registration Sticker | \$1.00 |
| | | Resident Snowmobile Registration Transfer Fee | \$4.00 |
| | | Non-resident Snowmobile Dealer Registration | \$18.00 |
| | | Non-resident Snowmobile Transfer Registration | \$4.00 |
| | | Non-resident Snowmobile Duplicate Registration | \$2.00 |
| | | Non-resident Snowmobile Dealer Plate | \$63.00 |
| | | Snowmobile Dealer Replacement Plate | \$8.00 |

| Watercraft | Fee |
|---|----------------------------------|
| Watercraft Registration – under 10 H.P. | \$15.00/ ¹ \$25.00 |
| Watercraft Registration – 11 to 50 H.P. | \$20.00/ ¹ \$30.00 |
| Watercraft Registration – 51 to 115 H.P. | \$26.00/ ¹ \$36.00 |
| Watercraft Registration – 116 H.P. and over | \$34.00/ ¹ \$44.00 |
| Watercraft Registration – personal | \$34.00/ \$44.00 |
| Watercraft Operator License | \$4.00 |
| Watercraft Duplicate Sticker | \$1.00 |
| Watercraft Registration Transfer | \$4.00 |
| Personal Watercraft Rental Agent | \$28.00 |
| Watercraft Dealer Temporary Plate | \$4.00 |
| Watercraft Dealer 20-Day Temporary Registration | \$1.00 |

¹The larger fee in each category is for watercraft operating on inland waters while the lower fee is for watercraft operating only on tidal waters.

ATV, Snowmobile and Watercraft Fees

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$4,340,403 | \$3,709,179 | \$8,049,582 |
| 2013 | \$4,444,055 | \$4,021,924 | \$8,465,979 |
| 2014 | \$4,304,791 | \$4,305,155 | \$8,609,946 |
| 2015 | \$4,569,660 | \$4,456,464 | \$9,026,124 |
| 2016 | \$4,291,061 | \$4,296,564 | \$8,587,625 |
| 2017 | \$4,712,468 | \$5,087,045 | \$9,799,512 |
| 2018 | \$4,482,839 | \$5,288,592 | \$9,771,431 |
| 2019 | \$4,700,071 | \$5,605,004 | \$10,305,074 |
| 2020 | \$4,970,419 | \$6,266,893 | \$11,237,312 |
| 2021 | \$5,337,040 | \$6,982,563 | \$12,319,602 |

Revenue Notes – ATV, Snowmobile and Watercraft Fees

The amounts collected by the Department of Inland Fisheries and Wildlife from these fees accrue as General Fund revenue. The amounts distributed to the Department of Agriculture, Conservation and Forestry and the Department of Marine Resources accrue as dedicated revenue to the departments.

History – ATV, Snowmobile, and Watercraft Fees

The initial annual registration fee for ATV's was set at \$5 by PL 1983, c. 297. The initial annual registration fee for snowmobiles was set at \$11.25 by PL 1979, c. 420. The initial annual registration fee for watercraft was set at \$5 by PL 1979, c. 420. The fees for each registration category have been amended and increased several times since their initial authorization. PL 2009, c. 213, Part OO increased boat registrations by \$5, with the \$5 distributed as General Fund monies and not subject to the allocation formula with the Department of Marine Resources. PL 2011, c. 116 created a nonresident short-term (7 consecutive days) All-Terrain Vehicle registration with a fee of \$53. PL 2011, c. 533 created a watercraft dealer 20-day temporary registration. PL 2013, c. 368 Part AAA repeals the provision distributing \$8 of each watercraft registration to the General Fund prior to the allocation of revenue between the General Fund and the Department of Marine Resources dedicated account. It also changes the distribution between the two funds from an allocation method agreed to by the departments to 75% to the General Fund and 25% to the Department of Marine Resources. This provision is effective July 1, 2013. PL 2015, c. 237 established the nonresident 10-consecutive-day snowmobile registration license at a fee of \$75 and directed \$11 from each registration fee to the Snowmobile Trail Fund within the Bureau of Parks and Lands. It also raised the fees on nonresident 3-consecutive-day snowmobile registrations by \$6 and nonresident seasonal registration by \$11 and directed these fee increases to the Snowmobile Trail Fund. PL 2019, c. 75 increased resident ATV registration fees to \$45, nonresident 7-day ATV registrations to \$75 and nonresident annual ATV registrations to \$90 and directed these increases to the ATV Enforcement Fund.

LAKE AND RIVER PROTECTION STICKER FEES – 12 M.R.S.A. §13058

All motorboats, personal watercraft and seaplanes operating on the inland waters of Maine are required to have a valid lake and river protection sticker. Annual fees are \$10 for each motorboat and personal watercraft registered in Maine, \$20 for each motorboat and personal watercraft with out-of-state registrations and \$20 for all seaplanes. Funds collected from sticker fees are distributed as follows: eighty percent is credited to the Invasive Aquatic Plant and Nuisance Species Fund within the Department of Environmental Protection, and twenty percent is credited to the Lake and River Protection Fund within the Department of Inland Fisheries and Wildlife. Funding is distributed to the Department of Environmental Protection and to the Department of Inland Fisheries and Wildlife for inspection, public information and enforcement purposes.

Lake and River Protection Sticker Fees

| Fiscal Year | Other Special Revenue Funds | | Total Funds |
|--------------------|------------------------------------|--|--------------------|
| | Environmental Protection | Inland Fisheries & Wildlife | |
| 2012 | \$758,534 | \$505,690 | \$1,264,224 |
| 2013 | \$671,996 | \$447,998 | \$1,119,994 |
| 2014 | \$703,450 | \$376,258 | \$1,079,708 |
| 2015 | \$931,154 | \$232,788 | \$1,163,942 |
| 2016 | \$950,582 | \$237,646 | \$1,188,228 |
| 2017 | \$894,988 | \$223,747 | \$1,118,735 |
| 2018 | \$955,082 | \$238,770 | \$1,193,852 |
| 2019 | \$905,433 | \$226,358 | \$1,131,791 |
| 2020 | \$1,034,643 | \$258,661 | \$1,293,304 |
| 2021 | \$1,580,790 | \$395,197 | \$1,975,987 |

Revenue Notes – Lake and River Protection Sticker Fees

Revenue from this fee accrues as dedicated revenue to the Invasive Aquatic Plant and Nuisance Species Fund and the Lake and River Protection Fund.

History – Lake and River Protection Sticker Fees

Effective June 20, 2001, PL 2001, c. 434 set the annual fees at \$10 for each motorboat and personal watercraft registered in Maine and \$20 for each motorboat and personal watercraft with out-of-state registrations. PL 2009, c. 213, Part OO added protection stickers for seaplanes at \$20, whether or not registered in Maine. PL 2013, c. 580, increased

the percentage of fees credited to the Invasive Aquatic Plant and Nuisance Species Fund from 60% to 80% and reduced the percentage of fees credited to the Lake and River Protection Fund from 40% to 20%. PL 2019, c. 264, increased fees for resident motorboats and personal watercraft by \$5 and nonresident motorboats, nonresident personal watercraft and seaplanes by \$15 beginning January 1, 2020 and changes the percentage of fees credited to the Invasive Aquatic Plan and Nuisance Species Fund from 60% to 80% and the fees credited to the Lake and River Protection Fund from 40% to 20%.

PARI-MUTUEL REVENUE – 8 M.R.S.A. c. 11

A commission is collected on live harness racing, race track simulcasting and off-track betting on horse racing. The commission on live racing is 26% on exotic wagers and 18% on regular wagers. The commission for intrastate pools for OTB's is 18% or 17% on regular wagers, depending on the location of the OTB and 26% on exotic wagers, depending on the location of the OTB. The commission on interstate common pools is the amount established by the state where the wager is pooled. Amounts collected as commissions are distributed among the Sire Stakes Fund, the Off-Track Betting Simulcast Fund, the Stipend Fund, the Purse Supplement Fund, and the Harness Racing Promotional Fund or retained by or returned to race tracks and off-track betting facilities.

Pari-Mutuel Revenue

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$0 | \$2,379,307 | \$2,379,307 |
| 2013 | \$0 | \$2,067,834 | \$2,067,834 |
| 2014 | \$0 | \$1,815,703 | \$1,815,703 |
| 2015 | \$0 | \$1,882,504 | \$1,882,504 |
| 2016 | \$0 | \$1,562,201 | \$1,562,201 |
| 2017 | \$0 | \$1,478,913 | \$1,478,913 |
| 2018 | \$0 | \$1,435,049 | \$1,435,049 |
| 2019 | \$0 | \$1,369,228 | \$1,369,228 |
| 2020 | \$2,023 | \$953,934 | \$955,957 |
| 2021 | \$24,166 | \$1,117,427 | \$1,141,593 |

Revenue Notes – Pari-Mutuel Revenue

The General Fund revenue through fiscal year 2007 reflects revenue generated by license fees for harness horse racing, and the Other Special Revenue Funds amounts reflect the amounts accruing to the various dedicated accounts. Effective July 1, 2008, all revenues related to harness horse racing accrue to a dedicated account.

History – Pari-Mutuel Revenue

Adopted 1935. Amended several times to adjust the percentage take-outs on types of wagers and the percentages of distribution to the various funds. Amended 1991, reducing rates and allowing off-track betting. Amended 1993, specifying take-outs from off-tracking betting facilities and establishing the Harness Racing Promotional Fund. Amended in 1995 to increase the Agricultural Fair Stipend to \$400,000. In 1997, the cap on wagers for the Commercial Meet Stipend Fund was increased from \$33.5 to \$35 million. PL 2007, c. 539, Part G established a dedicated account to which all harness horse racing revenues accrue beginning in fiscal year 2009. PL 2015, c. 200 reduced OTB commissions that simulcast interstate with commingled pools, by 4% of the amounts wagered, thus reducing distributions to all funds, except for the Harness Racing Commission's operating account. PL 2017, c. 371, discontinued the Harness Racing Promotional Board and transferred its activities to the State Harness Racing Commission.

CASINO (originally RACINO) REVENUE – 8 M.R.S.A. c. 31

Casino revenue is collected from slot machines and table game operation that are currently authorized to be located in Bangor and Oxford County. The Bangor facility (Hollywood Casino) was originally licensed in fiscal year 2005 as a racino. In fiscal year 2012, the facility was licensed as a casino and subsequently added table games. The Oxford facility (Oxford Casino) was licensed as a casino in fiscal year 2012 with both slot machines and table games. Under current law (8 MRSA §1036), Hollywood Casino is taxed at the rate of 1% of the gross slot income (the amount collected from slot machine

players), 39% of the net slot machine income and 16% of the net table game income. Oxford Casino is taxed at the rate of 46% of net slot machine income and 16% of net table game income. The following chart summarizes the different tax bases and the distribution of funds for each facility in effect for fiscal year 2019.

Casino Revenue Distribution

| Tax Base and Purpose | Hollywood Casino | | Oxford Casino | |
|---|------------------|-------|---------------|-------|
| | Slot | Table | Slot | Table |
| % of Gross Machine Revenue: | | | | |
| General Fund | 1.0% | 0.0% | 0.0% | 0.0% |
| % of Net Machine and Gaming Revenue: ¹ | | | | |
| General Fund ² | 4.0% | 9.0% | 3.0% | 0.0% |
| Gambling Control Board | 0.0% | 3.0% | 0.0% | 3.0% |
| Fund for a Healthy Maine ³ | 10.0% | 0.0% | 0.0% | 0.0% |
| Fund to Supplement Harness Racing Purses | 10.0% | 0.0% | 1.0% | 0.0% |
| Sire Stakes Fund | 3.0% | 0.0% | 1.0% | 0.0% |
| Agricultural Fair Support Fund | 3.0% | 0.0% | 1.0% | 0.0% |
| Fund to Encourage Racing at Commercial Tracks | 4.0% | 0.0% | 0.0% | 0.0% |
| Fund to Stabilize Off-track Betting Facilities ⁴ | 1.0% | 0.0% | 0.0% | 0.0% |
| University of Maine System Scholarship Fund and Maine Maritime Academy scholarship program | 2.0% | 0.0% | 4.0% | 0.0% |
| Community College System Scholarship Fund | 1.0% | 0.0% | 3.0% | 0.0% |
| Department of Education, K-12 Education | 0.0% | 0.0% | 25.0% | 10.0% |
| Penobscot Nation and Passamaquoddy Tribe | 0.0% | 0.0% | 4.0% | 0.0% |
| Maine Dairy Farm Stabilization Fund | 0.0% | 0.0% | 0.5% | 0.0% |
| Dairy Improvement Fund | 0.0% | 0.0% | 0.5% | 0.0% |
| Coordinated Veterans Assistance Fund | 0.0% | 2.0% | 0.0% | 0.0% |
| Host County | 0.0% | 0.0% | 1.0% | 1.0% |
| Host Municipality | 1.0% | 2.0% | 2.0% | 2.0% |
| Host Municipality - Paid directly by Operator ⁵ | 3.0% | 0.0% | 0.0% | 0.0% |

¹ Hollywood Casino's net machine income for the calculation of the other distributions includes the reduction of the 1% payment on gross slot machine income in addition to the player paybacks.

² Law requires the transfers of funds from the General Fund to the Gambling Addiction Prevention and Treatment Fund of \$50,000 in fiscal years 2012 and 2013 and \$100,000 annually beginning in fiscal year 2014.

³ For fiscal years 2010, 2011 and 2012 the amount distributed to this Fund was capped at \$4,500,000 with any excess amounts credited to the General Fund. For fiscal year 2013 the distribution to this Fund was eliminated.

⁴ The amount distributed to this Fund was 2% until November 5, 2009, at which time it was reduced to 1% with the remaining 1% distributed to the General Fund.

⁵ The City of Bangor receives 3% of the net slot machine income that does not pass through the state directly from Hollywood Casino.

In addition to the tax collected from the facilities, various licensing and registration fees are levied upon the private entities that own and operate the slot machines and table games. As required by the provisions of 8 M.R.S.A §1018, the following registration and licensing fees are deposited into the General Fund: A \$100 initial and annual registration fee for both registered slot machines and table games; \$200,000 for initial application fee for slot distributor license with an annual renewal fee of \$75,000; \$200,000 for initial application fee for slot machine operator license with an annual renewal fee of \$75,000 plus a fee

determined by rule; \$225,000 for initial application fee for casino operator license with an annual renewal fee of \$80,000 plus a fee determined by rule; \$2,000 annual application fee for gambling services vendors; \$5,000 initial application fee for table game distributor license with an annual renewal fee of \$1,000 and \$250 for the initial application fee for employee license with an annual renewal fee of \$25. In addition, \$25,000 of the annual renewal fee for slot machine operators and casino operators must be sent to the municipality where the facility is located.

Casino and Racino Revenue

| Fiscal Year | General Fund | Fund for a Healthy Maine | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|---------------------------------|------------------------------------|------------------------|
| 2012 | \$12,424,557 | \$4,500,000 | \$14,489,306 | \$31,413,863 |
| 2013 | \$14,429,212 | \$0 | \$37,468,122 | \$51,897,334 |
| 2014 | \$8,671,537 | \$4,158,208 | \$41,482,585 | \$54,312,331 |
| 2015 | \$8,642,121 | \$4,107,614 | \$39,660,563 | \$52,410,298 |
| 2016 | \$8,753,125 | \$4,042,819 | \$41,659,730 | \$54,455,674 |
| 2017 | \$8,624,011 | \$3,797,297 | \$42,788,195 | \$55,209,503 |
| 2018 | \$8,367,971 | \$3,680,035 | \$45,037,133 | \$57,085,139 |
| 2019 | \$8,468,389 | \$3,640,004 | \$45,937,585 | \$58,045,978 |
| 2020 | \$6,542,913 | \$2,773,875 | \$34,754,907 | \$44,071,694 |
| 2021 | \$7,234,295 | \$3,376,375 | \$33,413,735 | \$44,024,405 |

Revenue Notes – Casino and Racino Revenue

Fiscal year 2005 revenue represents license fee and background check reimbursement revenue, which accrue to the General Fund. A temporary facility opened in Bangor in November 2005 and slot machine revenue began to accrue in fiscal year 2006. A larger permanent slot machine facility opened in Bangor in July of 2008. The Bangor facility added table games in March of 2012 and fiscal year 2012 revenue reflects these games. Oxford Casino opened in June of 2012 with both slot machines and table games and accrued revenue in fiscal year 2012.

History – Casino and Racino Revenue

First authorized by IB 2003, c. 1, which was effective January 4, 2004, and enacted into law as 8 MRSA, c. 30. 8 MRSA c. 30 was repealed and replaced by PL 2003, c. 687, 8 MRSA c. 31, implementing several technical amendments. PL 2005, c. 11 and PL 2005, c. 663 also implemented some additional technical amendments. PL 2009, c. 462, Part H capped the amount credited to the Fund for a Healthy Maine at \$4,500,000 for fiscal years 2010, 2011 and 2012 with any amounts in excess of that amount credited to the General Fund. PL 2009, c. 622, dedicates a portion, beginning in fiscal year 2012, of the 3% of the net slot machine income received by the General Fund to the Gambling Addiction Prevention and Treatment Fund. In fiscal years 2012 and 2013, \$50,000 will be transferred to this Fund, and for fiscal year 2014 and each fiscal year thereafter, \$100,000 will be transferred to this Fund. IB 2009, c. 2 established a casino in Oxford County which was ratified by the voters of Maine in November 2011. PL 2011, c. 417 allowed the Bangor facility to establish table games which was ratified by the Penobscot County voters in November 2011. PL 2011, c. 380, Part II extended the \$4,500,000 cap on Fund for a Healthy Maine distributions to fiscal year 2013, c. 477 Part DD reduced the cap to \$2,500,000 in fiscal year 2013 and c. 657 Part E eliminated the distribution to the Fund for a Healthy Maine during fiscal year 2013. PL 2011, c. 469 changed the distribution of license fees, effective fiscal year 2014, from the General Fund to the Gambling Control Board, Other Special Revenue Funds. PL 2011, c. 625 reduced, from 1% to ½%, the amount of Oxford Casino net slot machine revenue received by the Maine Dairy Farm Stabilization Fund with the remaining ½% deposited into the Dairy Improvement Fund (effective with fiscal years beginning July 1, 2013). PL 2013, c. 118 changes, effective October 9, 2013, the amount of slot income deposited from both casinos to the University of Maine Scholarship Fund to allow a portion to be deposited to Maine Maritime Academy based on the ratio of enrolled students.

LOTTERY REVENUE – 8 M.R.S.A. c 14-A & c. 16

Revenue from the sale of lottery tickets, net of the costs of administering the lottery and the set aside of funds for prizes, is transferred to the State as General Fund revenue. In addition to its own instant ticket games, the Maine Lottery participates with the New Hampshire and Vermont lotteries as a member of Tri-State Lottery Compact. The Maine Lottery is also a member of the Powerball Multistate Lottery. Pursuant to Title 12 M.R.S.A., Chapter 903, the Maine Lottery also administers a wildlife lottery game to

raise funds for the Maine Outdoor Heritage Fund. Maine Law (Title 8 M.R.S.A., §387) requires that at least 45% of sales must be returned to the players in the form of prizes.

Lottery Revenue

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$53,785,567 | \$530,622 | \$54,316,189 |
| 2013 | \$52,908,602 | \$593,629 | \$53,502,231 |
| 2014 | \$51,845,477 | \$574,142 | \$52,419,619 |
| 2015 | \$54,002,444 | \$647,458 | \$54,649,902 |
| 2016 | \$56,972,851 | \$603,833 | \$57,576,684 |
| 2017 | \$58,219,690 | \$441,357 | \$58,661,047 |
| 2018 | \$62,307,123 | \$722,863 | \$63,029,985 |
| 2019 | \$62,675,109 | \$520,809 | \$63,195,918 |
| 2020 | \$64,589,742 | \$651,148 | \$65,240,891 |
| 2021 | \$70,647,717 | \$472,336 | \$71,120,053 |

Revenue Notes – Lottery Revenue

Other Special Revenue Funds above are the amounts that accrued to the Outdoor Heritage Fund within the Department of Inland Fisheries and Wildlife.

History – Lottery Revenue

Approved at a public referendum in 1973. Amended in 1985 to allow Maine's participation in the Tri-State Lotto Compact. Amended in 1990 to allow the Lottery to participate in an additional multi-state lottery, Lotto*America. Maine stopped participating in Lotto*America in April 1992. Amended in 1995 to require the Lottery to initiate a wildlife lottery game to raise funds for the Maine Outdoor Heritage Fund (PL 1995, c. 494). Amended in 2004 to allow participation in the Powerball multistate lottery beginning in fiscal year 2005 (PL 2005, c. 673). In accordance with PL 2009, c. 571, Part LLLL, the Department of Administrative and Financial Services, State Liquor and Lottery Commission entered into an agreement to offer the multijurisdictional lottery game known as Mega Millions effective May 2, 2010.

TRANSFERS FOR MUNICIPAL REVENUE SHARING – 30-A M.R.S.A. §5681

No later than the 10th day of each month, the State Controller transfers to the Local Government Fund 5.0% of the taxes collected and credited to the General Fund during the previous month under Title 36, Parts 3 and 8, as well as 5.0% of the taxes collected and credited to the General Fund under Title 36, section 2552, subsection 1, paragraphs A – F and L, which include the following taxes:

- The individual income tax;
- The corporate income tax;
- The franchise tax on financial institutions;
- A portion of the service provider tax; and
- Sales and use taxes.

From fiscal year 2010 to fiscal year 2015, fixed-dollar transfers back to the General Fund from the Local Government Fund were implemented to reduce amounts to be distributed through the revenue sharing programs without affecting the revenue sharing aspect of the 5.0% transfer provision. These statutory amounts were \$25,383,491 in fiscal year 2010, \$38,145,323 in fiscal year 2011, \$40,350,638 in fiscal year 2012, \$44,267,343 in fiscal year 2013, \$73,306,246 in fiscal year 2014 and \$85,949,391 in fiscal year 2015. These amounts were divided into monthly transfers. For fiscal years 2016 to 2019 the percentage of the revenue base transferred from the General Fund to the Local Government Fund has been 2.0%. In

fiscal year 2020 the percentage transferred is 3% and in fiscal year 2021, 3.75%. Thereafter, it returns to 5.0%.

The amounts in the Local Government Fund are distributed to municipalities on the 20th day of each month by the State Treasurer, based upon a percentage of the total amount in the Local Government Fund. Each municipal entity receives a percentage of the total amounts to be distributed based upon a weighting of its population and local property tax burden factors. These distributions are referred to as “Revenue Sharing I” distributions.

A portion of the total amounts transferred monthly to the Local Government Fund must be transferred, in turn, to the Disproportionate Tax Burden Fund. Distributions from that fund to municipal entities are referred to as “Revenue Sharing II” distributions. The percentage for all Revenue Sharing II distributions is set by statute at 15% for fiscal year 2010, increasing each year thereafter at the rate of 1% per year until reaching 19% in fiscal year 2014, and at the rate of 20% for subsequent fiscal years. In addition, a fixed-dollar amount is separately transferred from the General Fund to the Disproportionate Tax Burden Fund as follows:

- \$2 million in fiscal year 2010
- \$2.5 million in fiscal year 2011
- \$3 million in fiscal year 2012
- \$3.5 million in fiscal year 2013, and
- \$4 million in fiscal year 2014 and in subsequent fiscal years.

The State Treasurer distributes funds from the Disproportionate Tax Burden Fund to municipalities on the 20th day of each month. Funds are distributed to each municipal entity according to a percentage of the total amount. The percentage is calculated using the mill rate amount in excess of 10 mills, applying a weighting factor similar to that used in Revenue Sharing I, but only factors in municipal entities with mill rates in excess of 10 mills when calculating the amounts of Revenue Sharing II distributions. Beginning on July 1, 2013, if the total revenue-sharing distribution from the Local Government Fund is provided to Revenue Sharing I municipalities without transfer or reduction, the threshold for Revenue Sharing II municipalities will be increased by ½ mill per year until only municipalities with an equalized property tax rate in excess of the statewide average property tax rate are entitled to a share of the Disproportionate Tax Burden Fund transfer each year.

Transfers for Municipal Revenue Sharing

| Fiscal Year | General Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | (\$96,876,964) | \$96,876,964 | \$0 |
| 2013 | (\$95,974,153) | \$95,974,153 | \$0 |
| 2014 | (\$66,063,110) | \$66,063,110 | \$0 |
| 2015 | (\$63,600,996) | \$63,600,996 | \$0 |
| 2016 | (\$67,355,586) | \$67,355,586 | \$0 |
| 2017 | (\$65,228,793) | \$65,228,793 | \$0 |
| 2018 | (\$69,338,529) | \$69,338,529 | \$0 |
| 2019 | (\$74,095,532) | \$74,095,532 | \$0 |
| 2020 | (\$113,613,360) | \$113,613,360 | \$0 |
| 2021 | (\$156,047,730) | \$156,047,730 | \$0 |

Revenue Notes – Transfers for Municipal Revenue Sharing

The General Fund column shows the amounts of General Fund revenue transferred from individual income tax, corporate income tax, franchise tax on financial institutions, sales and use taxes and a portion of the service provider tax. The Other Special Revenue Funds column shows the amounts transferred to the Local Government Fund and the Disproportionate Tax Burden Fund. At the close of fiscal year 2009, the June transfer of \$18.2 million was not made, increasing total General Fund revenue by that amount. The July 2009 transfer to the Local Government Fund was based on June 2009 revenue and began the new procedure for the calculation and timing of revenue sharing transfers. This new process and the delay in the transfer from the General Fund beginning in June of 2009 did not affect the payments to municipalities.

History – Transfers for Municipal Revenue Sharing

First implemented by PL 1971, c. 478. For fiscal years 1972 and 1973, the distributions were provided by appropriations of \$2,900,000 and \$3,700,000, respectively. Beginning July 1, 1973, 4% of the collections of the individual income tax, corporate income tax, franchise tax on financial institutions and sales and use taxes were set aside for distribution to municipalities. PL 1981, c. 522, effective July 1, 1983, required in addition to the 4% that \$237,000 of sales and use tax receipts be transferred monthly to the Local Government Fund for municipal revenue sharing. Amended by PL 1983, c. 855 to increase the percentage from 4% to 4.75%, effective June 30, 1984, and to increase the percentage again from 4.75% to 5.1%, effective July 1, 1985. PL 1991, c. 780, part Q, effective August 1, 1992, eliminated the provision requiring the transfer of the \$237,000 per month or \$2,844,000 annually from sales and use tax receipts.

The transfers to the Local Government Fund were suspended for 6 months in fiscal year 1992 to achieve approximately \$32.5 million in additional General Fund revenue. This suspension was partially offset by a General Fund appropriation of \$14,400,000 in the same fiscal year. PL 2001, c. 559, Part G postponed to May 1, 2003 the increase to 5.2% originally schedule for January 1, 2003 by PL 2001, c. 439, Part OO. PL 2001, c. 714, Part Y further postponed the increase to 5.2% until July 1, 2003. PL 2003, c. 20, Part W further postponed the increase to 5.2% until July 1, 2005. PL 2003, c. 20, Part AAA transferred \$13,570,000 in fiscal year 2004 and \$9,600,000 from the Local Government Fund to the General Fund and replaced the funding with balance transfers from the Highway Fund. PL 2005, c. 12, Part E postponed the increase to 5.2% until July 1, 2007. PL 2005, c. 2, Part H re-based the annual growth ceiling on the Local Government Fund. PL 2007, c. 240, Part S postponed the increase to 5.2% until July 1, 2009. PL 2005, c. 457, Part DD transferred \$5,000,000 from the Local Government Fund back to the General Fund. PL 2005, c. 623 required annual transfers from the General Fund to the Disproportionate Tax Burden Fund increasing to \$4,000,000 in fiscal year 2014 and thereafter.

PL 2009, c. 213 Part S decreased the amount transferred to 5% beginning July 1, 2009 and changed the tax base on which the transfers are calculated. Part S also replaced the annual growth ceiling determination of the amounts transferred to the Disproportionate Tax Burden Fund with a fixed percentage transfer, initially set at 15% of transfers to the Local Government Fund in fiscal year 2010, and then increasing by 1% each year until reaching 20% in fiscal year 2015. PL 2009, c. 213 Part S also required a one-time transfer of \$18,758,840 in fiscal year 2010 and \$25,260,943 in fiscal year 2011 from the Local Government Fund to the General Fund. PL 2011, c. 1 Part N increased the amount of the one-time transfer from the Local Government Fund to the General Fund scheduled in fiscal year 2011 to \$38,145,323. PL 2011, c. 380, Part I continued the one-time transfers into fiscal year 2012 and 2013 at \$40,350,638 and \$44,267,343, respectively. PL 2011, c. 656 provides that beginning on July 1, 2013, if the total revenue-sharing distribution from the Local Government Fund is provided to Revenue Sharing I municipalities without transfer or reduction, the threshold for Revenue Sharing II municipalities will gradually be increased until only municipalities with an equalized property tax rate in excess of the statewide average property tax rate are entitled to a share of the Disproportionate Tax Burden Fund transfer each year. PL 2013, c. 368, Part J continued the one-time transfers from the Local Government Fund to the General Fund at \$73,306,246 for fiscal year 2014 and at \$85,949,391 for fiscal year 2015. Part S of that law also added an additional contingent \$40,000,000 transfer for fiscal year 2015 if a review of tax expenditures pursuant to that part did not result in enactment prior to July 1, 2014 of legislation to generate an increase of budgeted General Fund revenue of \$40,000,000 in fiscal year 2015. PL 2013, c. 487 repealed the \$40,000,000 contingent transfer contained in PL 2013, c. 368, Part S. PL 2015, c. 267, Part K reduces, for fiscal years 2016 – 2019, the revenue sharing transfer from 5% to 2%. PL 2019, c. 343, Part H changes the revenue sharing percentage to 3% in fiscal year 2020 and 3.75% in fiscal year 2021. PL. 2021, c. 398, Part G changes the revenue sharing percentage to 4.5% for fiscal year 2022 and the rate returns to 5% for fiscal year 2023 and thereafter.

TAX RELIEF PROGRAM TRANSFERS – 36 M.R.S.A. c. 105, sub-chapter 4-C, c. 907 and c. 915

Funding for three of the major tax relief and tax reimbursement programs has been provided through transfers from General Fund revenue to various reserve accounts, from which the expenditures are made. These revenue reductions are directed by statute for programs that would otherwise be funded by General Fund appropriations. Prior to fiscal year 2010, these transfers were specifically designated as reductions of individual income tax revenue, and consequently reduced the amount of transfers for municipal revenue sharing. In fiscal year 2010, however, these transfers began to be recorded as reductions of

General Fund revenue, thus no longer specifically reducing individual income tax revenue. A summary of these three programs is provided below. The revenue table indicates the fiscal years for which the programs were implemented as revenue reductions.

The **Maine Residents Property Tax (“Circuit Breaker”) program** permitted eligible Maine residents to apply for and receive a refund of property taxes and/or rent paid on their primary residence. One refund claim per household/homestead was allowed annually. The program was replaced with an income tax credit in 2013, the property tax fairness credit. At the time of its repeal, the maximum possible refund per household was normally \$2,000. Different income threshold amounts applied to single persons, couples and seniors. Additionally, property taxes had to exceed 4% of annual income and rental payments had to exceed 20% of annual income for the refund to be awarded. For application periods beginning August 1, 2009 through August 1, 2012, the benefits were limited to 80% of the amount to which those households would otherwise be eligible under the program.

The **Business Equipment Tax Reimbursement (“BETR”) program** provides a refund of tax to reimbursement claimants for qualifying business equipment property first placed in service in Maine between April 2, 1995 and April 1, 2007. The program also grants a reimbursement for certain retail equipment even if placed into service after April 1, 2007. The reimbursement rate is 100% for the first 12 years (except for taxes paid in calendar years 2005, 2008, 2009 and 2012, which had a 90% reimbursement rate and taxes paid in 2013 which have an 80% reimbursement rate). Beyond 12 years, the reimbursement rate is reduced each year, until it reaches a reimbursement rate of 50% in the 18th year and subsequent years.

The **Business Equipment Tax Exemption (“BETE”) program** is a 100% municipal property tax exemption for qualifying business equipment property first subject to assessment on or after April 1, 2008. There is no time limit on the length of the exemption. While certain property is “grandfathered” under BETR, BETE effectively picks up where the BETR program schedule leaves off and applies to the same type of property and benefits the same kinds of applicants as BETR, except that certain retail equipment covered by BETR is not eligible for exemption under BETE and continues to be covered under the BETR program. The General Fund transfers provide for reimbursement to municipalities for 50% of property tax losses due to the exemption for 2013 and subsequent property tax years.

Tax Relief Program Transfers

| Fiscal Year | General Fund | General Fund | General Fund | Total All Funds |
|-------------|---------------------------|------------------------|------------------------------|-----------------|
| | Circuit Breaker Transfers | BETR Program Transfers | BETE Municipal Reimbursement | |
| 2012 | (\$43,411,086) | (\$52,805,042) | (\$19,128,057) | (\$115,336,149) |
| 2013 | (\$41,841,767) | (\$48,854,458) | (\$20,978,108) | (\$111,674,333) |
| 2014 | (\$743,282) | (\$40,374,677) | (\$24,240,027) | (\$65,357,986) |
| 2015 | \$14,964 | (\$33,378,597) | (\$26,169,061) | (\$59,532,694) |
| 2016 | \$82,425 | (\$35,078,530) | (\$29,747,945) | (\$64,744,050) |
| 2017 | (\$60,303) | (\$31,511,125) | (\$32,390,102) | (\$63,961,530) |
| 2018 | \$35,130 | (\$29,863,832) | (\$35,584,483) | (\$65,413,185) |
| 2019 | (\$12,497) | (\$24,913,358) | (\$43,161,952) | (\$68,087,807) |
| 2020 | \$47,546 | (\$25,490,793) | (\$49,194,722) | (\$74,637,969) |
| 2021 | (\$15,504) | (\$21,961,793) | (\$54,010,670) | (\$75,987,519) |

Revenue Notes – Tax Relief Program Transfers

From fiscal year 2005 to 2009, the transfers to the tax relief programs were by statute deducted from Individual Income Tax revenue prior to the calculation of the transfer to revenue sharing, so that these transfers reduced the transfers for municipal revenue sharing by the amount of the gross transfers. Beginning in fiscal year 2010, the transfers to the tax relief programs are

deducted from General Fund undedicated revenue and, as a result, no longer reduce municipal revenue sharing. Circuit Breaker transfers in fiscal year 2015 and beyond relate to audits and other enforcement activities resulting in adjustments of previous transfers.

History – Tax Relief Program Transfers

The Maine Residents Property Tax Program was enacted in 1987. The Business Equipment Tax Reimbursement Program was enacted in 1995. The Business Equipment Tax Exemption was enacted in 2006. The implementation of these programs as revenue reductions/transfers was implemented by the following legislation: PL 2003, chapter 673, Part BB, effective in fiscal year 2005, for the Circuit Breaker program; PL 2005, chapter 12, Part BBB, effective in fiscal year 2006 for the BETR program; and PL 2005, Chapter 623, effective in fiscal year 2009 for the BETE program. All three programs were amended commencing fiscal year 2010 to specify that their funds are subtracted from General Fund undedicated revenue without attribution to the individual income tax category in PL 2009, c. 213, Part S. PL 2013, c. 368, Part K changed the reimbursement under the BETR program for August 1, 2013 to 90% of the amount of taxes assessed and paid and to 80% of that amount for claims filed for application periods that begin on August 1, 2014. PL 2013, c. 368, Part L terminated the Circuit Breaker Program as of August 1, 2013 and replaced it with a state income tax credit. Property tax reimbursement was 100% in 2008 declining 10% per year to 50% in 2013 and subsequent years.

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS

This revenue classification is used to record contributions and transfers between state funds. For the General Fund, the most significant transfer is the annual transfer from the Office of the State Treasurer as the administrator of the Uniform Unclaimed Property Act. Unclaimed property is turned over to the State Treasurer and the funds are deposited into the Unclaimed Property Fund. At the end of each fiscal year, amounts in excess of \$500,000 in that fund are transferred to the General Fund. Major transfers out from the General Fund to Other Special Revenue Funds include the transfer to the Maine Clean Elections Fund (beginning in fiscal year 1999), the transfer to the Tourism Marketing Fund (beginning in fiscal year 2004) and the transfer to the Maine Milk Pool (beginning in fiscal year 2006). For the Highway Fund, the major transfer in represents annual revenue collected in the Municipal Excise Tax Reimbursement Fund that remains after reimbursement to participating municipalities (beginning in fiscal year 2003).

Contributions and Transfers from Other Funds

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Federal Funds | Total All Funds |
|--------------------|---------------------|---------------------|------------------------------------|----------------------|------------------------|
| 2012 | (\$8,277,772) | \$2,206,285 | \$16,030,743 | \$194,155 | \$10,153,411 |
| 2013 | (\$11,231,481) | \$2,466,811 | \$24,639,754 | \$74,676 | \$15,949,760 |
| 2014 | (\$7,550,720) | \$2,863,890 | \$20,290,680 | \$69,752 | \$15,673,602 |
| 2015 | (\$12,868,412) | \$3,369,423 | \$23,697,412 | (\$130,906) | \$14,067,518 |
| 2016 | (\$30,135,145) | \$3,371,624 | \$40,784,188 | \$74,676 | \$14,095,343 |
| 2017 | (\$33,572,866) | \$3,092,859 | \$41,973,304 | \$74,676 | \$11,567,973 |
| 2018 | (\$40,041,051) | \$4,509,889 | \$47,855,015 | \$74,676 | \$12,398,529 |
| 2019 | (\$31,745,404) | \$4,929,079 | \$42,183,622 | \$74,676 | \$15,441,973 |
| 2020 | (\$31,071,836) | \$5,779,218 | \$43,592,146 | \$0 | \$18,299,528 |
| 2021 | (\$28,623,107) | \$5,810,634 | \$43,735,725 | \$0 | \$20,923,252 |

STATE COST ALLOCATION PROGRAM TRANSFERS

For the purpose of allocating General Fund central administrative costs to other state funds, a charge is made against certain Highway Fund, Federal Funds, Other Special Revenue Funds, Internal Service Funds and Enterprise Funds expenditures. These expenditures include Personal Services and All Other expenditures, except grants and pensions, and exclude Capital Expenditures. The charge is calculated as a percentage assessment of actual expenditures. The percentage assessment represents an equitable distribution of the indirect benefits received by all fund sources from General Fund-supported central service agencies in accordance with the Federal Office of Management and Budget Circular A-87. This revenue accrues to the General Fund. The Highway Fund amounts reflect a revenue transfer that offsets

the expenditures made for the operations and maintenance associated with certain buildings and grounds. This amount is transferred from the General Fund to the Highway Fund.

State Cost Allocation Program Transfers

| Fiscal Year | General Fund | Highway Fund | Total All Funds |
|--------------------|---------------------|---------------------|------------------------|
| 2012 | \$13,652,052 | \$1,978,753 | \$15,630,804 |
| 2013 | \$15,599,487 | \$1,935,194 | \$17,534,681 |
| 2014 | \$18,857,275 | \$2,016,040 | \$20,873,315 |
| 2015 | \$22,477,739 | \$2,010,244 | \$24,487,983 |
| 2016 | \$18,161,858 | \$1,555,315 | \$19,717,173 |
| 2017 | \$19,459,021 | \$1,599,481 | \$21,058,502 |
| 2018 | \$17,229,423 | \$1,680,498 | \$18,909,921 |
| 2019 | \$18,291,345 | \$1,866,104 | \$20,157,449 |
| 2020 | \$24,911,989 | \$1,688,982 | \$26,600,972 |
| 2021 | \$28,721,621 | \$1,683,414 | \$30,405,035 |

REVENUE FROM FEDERAL GOVERNMENT

This category of revenue includes funds received from the Federal Government. Prior to fiscal year 2020, the largest portion of this revenue category is deposited in the Federal Expenditures Fund and the Federal Block Grant Fund. The largest revenue sources included federal grants for Department of Health and Human Services programs (primarily Medicaid, Temporary Assistance for Needy Families (TANF), and public health block grants), as well as federal grants for education, labor and transportation programs. Beginning in fiscal year 2020 this revenue category includes federal funding provided for COVID-19 relief, primarily from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, including the Coronavirus Relief Fund (CRF), and the American Rescue Plan Act (ARPA) of 2021.

There are some situations in which other funds record revenue from the Federal Government. For example, the Department of Corrections receives federal funds for the housing of federal prisoners at both adult and juvenile facilities. These funds are deposited as General Fund revenue to offset General Fund expenditures. This category of revenue also reflects Medicaid reimbursement for case management services provided by the Department of Health and Human Services. Federal Medicaid matching funds for these services are deposited as General Fund revenue.

Revenue From Federal Government

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Federal Funds | Total All Funds |
|--------------------|---------------------|---------------------|------------------------------------|----------------------|------------------------|
| 2012 | \$7,996,296 | \$23 | \$3,443,553 | \$2,699,692,667 | \$2,711,132,539 |
| 2013 | \$5,067,589 | \$0 | \$1,799,578 | \$2,613,813,369 | \$2,620,680,535 |
| 2014 | \$5,523,054 | \$0 | \$6,684,651 | \$2,755,926,834 | \$2,768,134,539 |
| 2015 | \$5,793,588 | \$0 | \$4,293,647 | \$2,487,285,193 | \$2,497,372,428 |
| 2016 | \$4,821,201 | \$0 | \$9,094,055 | \$2,571,246,554 | \$2,585,161,810 |
| 2017 | \$4,431,890 | \$0 | \$6,501,830 | \$2,661,071,099 | \$2,672,004,819 |
| 2018 | \$1,287,731 | \$0 | \$5,519,676 | \$2,757,247,250 | \$2,764,054,658 |
| 2019 | \$438,945 | \$0 | \$3,107,199 | \$2,857,854,074 | \$2,861,400,218 |
| 2020 | \$239,472 | \$0 | \$4,135,723 | \$5,239,639,384 | \$5,244,014,579 |
| 2021 | \$203,806 | \$0 | \$4,227,513 | \$5,653,457,844 | \$5,657,889,163 |

Revenue Notes – Revenue From Federal Government

The reduction beginning in fiscal year 2012 in General Fund revenue from this source was primarily the result of changes in Department of Health and Human Services (DHHS) policy that resulted in a decrease in targeted case management billing. A major contributor to the reduction in Federal Funds revenue from this source beginning in fiscal year 2012 was the phase-out of enhanced Federal Medicaid matching funds that were provided under the American Recovery and Reinvestment Act (ARRA) of 2009. Fiscal year 2014 includes \$306.7 million in federal matching funds for MaineCare's \$490.2 million settlement payment to hospitals as authorized under PL 2013, c. 269. The \$183.5 million Other Special Revenue Funds state share of these payments was made from bond proceeds from the sale of liquor operation revenue bonds and is included as Revenue from Private Sources. Fiscal years 2020 and 2021 include a large influx of federal funding provided under COVID-19 relief bills, primarily the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, including the Coronavirus Relief Fund (CRF), and the American Rescue Plan Act (ARPA) of 2021.

REVENUE FROM LOCAL GOVERNMENTS

This category of revenue includes mostly funds paid by municipal and county governments to the State. In the General Fund, most of this revenue results from payments by county governments. In Other Special Revenue Funds, the majority of this revenue is received by the Department of Public Safety and the Department of Transportation. The Department of Public Safety collects revenue from both municipalities and counties for contractual services provided by the State Police. The Department of Transportation also collects revenue from municipalities for the municipal share of project costs.

Revenue From Local Governments

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Federal Funds | Total All Funds |
|--------------------|---------------------|---------------------|------------------------------------|----------------------|------------------------|
| 2012 | \$281,586 | \$14,333 | \$11,783,353 | (\$2,248,658) | \$9,830,613 |
| 2013 | \$247,608 | \$12,909 | \$10,695,776 | \$299,964 | \$11,256,257 |
| 2014 | \$273,846 | \$12,416 | \$32,239,341 | \$436,728 | \$32,962,331 |
| 2015 | \$322,532 | \$12,985 | \$38,604,172 | \$429,247 | \$39,368,936 |
| 2016 | \$311,206 | \$2,747 | \$64,099,363 | \$346,469 | \$64,759,785 |
| 2017 | \$254,149 | \$3,649 | \$79,557,345 | \$462,013 | \$80,277,157 |
| 2018 | \$260,674 | \$4,322 | \$40,377,638 | \$361,229 | \$41,003,863 |
| 2019 | \$357,641 | \$3,536 | \$34,667,564 | \$331,403 | \$35,360,144 |
| 2020 | \$269,985 | \$8,065 | \$49,208,390 | \$323,752 | \$49,810,191 |
| 2021 | \$318,182 | \$1,676 | \$38,718,550 | \$521,990 | \$39,560,398 |

Revenue Notes – Revenue From Local Governments

Revenue deposited in Other Special Revenue Funds received by the Department of Transportation for highway and bridge projects has varied significantly in recent years as a result of the Sarah Mildred Long Bridge replacement project. Construction began in January 2015 and was completed in the summer of 2018. The New Hampshire Department of Transportation funded one-half of the replacement cost.

REVENUE FROM PRIVATE SOURCES

Revenue items included under this category are those cash receipts from individuals that are not otherwise classified. The largest portion of this revenue category is related to child support collections, which are primarily Other Special Revenue Funds revenue. Some child support collections are also deposited in the General Fund to offset General Fund expenditures for certain programs within the Department of Health and Human Services.

The other major component under this category of General Fund revenue is Old Age Survivors and Disability Insurance payments, resulting from federal benefit payments to an eligible dependent child in the care or custody of the Department of Health and Human Services.

Beginning in fiscal year 2009 this category includes Other Special Revenue Funds revenue from the issuance of Grant Anticipation Revenue Vehicles or “GARVEE” bonds authorized in PL 2007, c. 329, Part P-2. Proceeds from these bonds are used for transportation capital projects and are repaid solely from annual federal transportation appropriations for qualified transportation projects.

Revenue From Private Sources

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Federal Funds | Total All Funds |
|--------------------|---------------------|---------------------|------------------------------------|----------------------|------------------------|
| 2012 | \$1,632,281 | \$0 | \$243,733,377 | \$4,891,451 | \$250,257,109 |
| 2013 | \$1,476,949 | \$0 | \$232,617,279 | \$5,254,541 | \$239,348,770 |
| 2014 | \$1,716,395 | \$20,000 | \$395,725,501 | \$5,048,248 | \$402,510,144 |
| 2015 | \$1,762,652 | \$10,000 | \$195,270,747 | \$4,486,753 | \$201,530,152 |
| 2016 | \$1,712,188 | \$0 | \$219,189,282 | \$4,876,925 | \$225,778,395 |
| 2017 | \$1,619,463 | \$10,000 | \$236,017,341 | \$4,407,511 | \$242,054,315 |
| 2018 | \$1,477,799 | \$10,000 | \$192,389,836 | \$4,260,517 | \$198,138,151 |
| 2019 | \$1,584,080 | \$0 | \$231,512,090 | \$4,100,571 | \$237,196,740 |
| 2020 | \$1,890,831 | \$0 | \$257,114,712 | \$3,905,069 | \$262,910,612 |
| 2021 | \$2,239,200 | \$0 | \$257,949,421 | \$3,984,851 | \$264,173,472 |

Revenue Notes – Revenue From Private Sources

Fiscal year 2014 includes \$183.5 million in Other Special Revenue Funds revenue from bond proceeds from the sale of liquor operation revenue bonds used as the state share of the \$490.2 million settlement payment to hospitals as authorized under PL 2013, c. 269. The \$306.7 million received in federal matching funds for these MaineCare payments is included in this report as “Revenue From Federal Government”.

TOBACCO SETTLEMENT PAYMENTS

Tobacco Settlement Payments (TSP’s) represent the ongoing annual payments from tobacco manufacturers under the Master Settlement Agreement (MSA), including the initial payments of approximately \$16 million per year that ended in fiscal year 2003. This category also includes the Strategic Contribution Payments. Under the MSA, beginning in 2008 and continuing for ten years thereafter, states received Strategic Contribution Payments based on each settling state’s contribution to the original state tobacco litigation. All of the payments received by Maine under the MSA are deposited in the Fund for a Healthy Maine.

Under the MSA, there are numerous adjustments that affect the annual payment including: the inflation adjustment, the volume adjustments and the non-participating manufacturers’ adjustment (NPM adjustment). The NPM adjustment, if applicable, reduces payments by participating manufacturers for a given sales year related to market share losses by participating manufacturers to non-participating manufacturers. Under the MSA, if a state has diligently enforced its Qualifying Statute, the NPM adjustment is not applied to that state’s payment. Beginning in 2006, the participating manufacturers have asserted they were entitled to have the NPM adjustment applied to specified MSA payments. Certain participating manufacturers placed the amounts they argue they were entitled to according to the NPM adjustment in a disputed payments account. These disputed amounts were held back from payments received by the state each year beginning with the April 2006 payment. Whether the participating manufacturers are entitled to the NPM adjustment is in dispute by the states and the issue is in the complex process of being resolved for each contested year.

Tobacco Settlement Payments

| Fiscal Year | Fund for a Healthy Maine | | |
|-------------|--------------------------|---------------------------------|-----------------|
| | Base Payments | Strategic Contribution Payments | Total All Funds |
| 2012 | \$42,306,831 | \$8,702,217 | \$51,009,048 |
| 2013 | \$42,276,735 | \$8,709,923 | \$50,986,658 |
| 2014 | \$47,833,255 | \$8,559,647 | \$56,392,902 |
| 2015 | \$40,779,184 | \$8,696,498 | \$49,475,682 |
| 2016 | \$42,935,641 | \$8,853,954 | \$51,789,595 |
| 2017 | \$42,587,291 | \$8,794,086 | \$51,381,377 |
| 2018 | \$67,900,922 | \$0 | \$67,900,922 |
| 2019 | \$77,954,570 | \$0 | \$77,954,570 |
| 2020 | \$46,217,091 | \$0 | \$46,217,091 |
| 2021 | \$48,584,349 | \$0 | \$48,584,349 |

Revenue Notes – Tobacco Settlement Payments

Revenue from Tobacco Settlement Payments accrues to the Fund for a Healthy Maine, which had been considered a separate fund by the Legislature but had been included in Other Special Revenue Funds in the State's accounting system. PL 2011 c. 701 created a new, separate and distinct fund for Fund for a Healthy Maine accounting and budgetary reporting purposes. Program allocations for the new fund are effective beginning with fiscal year 2014. For fiscal year 2014, Maine prevailed in its legal challenge related to the NPM adjustment for 2003 calendar year sales. Maine's share of the disputed payments for that sales year was included in Maine's 2014 TSP base payment. The amount of the additional payment was estimated to be \$5.6 million. Beginning in fiscal year 2018, the ten-year strategic contribution payment ended with the funding nationally for this purpose returned to the regular, base payment, distribution pool. Fiscal year 2018 includes a "one-time" settlement payment estimated at \$21.2 million from tobacco manufacturers to settle the NPM Adjustment dispute for the years 2004 through 2017. Another "one-time" settlement payment of \$32.48 million was received in April of 2019.

SERVICE CHARGES FOR CURRENT SERVICES

This revenue category includes charges such as rents, leases of land or buildings or copying fees. It also includes the revenue generated by the sale of books, maps and other miscellaneous items. In Other Special Revenue Funds, a large portion of the revenue is attributable to reimbursement for care provided at the State's psychiatric centers. This category also includes the classification of "Miscellaneous Income" which is used by departments and agencies for any number of reasons. For example, the Department of Health and Human Services (DHHS) uses "Miscellaneous Income" in the General Fund revenue to age certain accounts receivable. The Department of Public Safety is also a substantial contributor to this category with revenue resulting from special services provided upon request. This category also includes some application and exam fees that are associated with some of the license fees categorized under more specific headings, such as Professional and Occupational Fees.

Service Charges for Current Services

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Federal Funds | Total All Funds |
|-------------|--------------|--------------|-----------------------------|---------------|-----------------|
| 2012 | \$29,832,938 | \$4,079,530 | \$81,097,764 | \$696,681 | \$115,706,912 |
| 2013 | \$24,041,266 | \$4,204,912 | \$84,371,214 | \$899,042 | \$113,516,434 |
| 2014 | \$21,481,608 | \$3,941,028 | \$90,435,726 | \$974,815 | \$116,833,178 |
| 2015 | \$20,746,433 | \$4,129,975 | \$92,415,697 | \$1,949,549 | \$119,241,654 |
| 2016 | \$21,936,786 | \$4,206,196 | \$98,902,382 | \$2,699,921 | \$127,745,285 |
| 2017 | \$22,366,677 | \$4,034,243 | \$89,593,168 | \$2,014,289 | \$118,008,377 |
| 2018 | \$24,438,729 | \$4,276,974 | \$102,921,766 | \$2,030,976 | \$133,668,445 |
| 2019 | \$25,046,849 | \$4,425,719 | \$103,708,398 | \$2,157,295 | \$135,338,262 |
| 2020 | \$28,980,358 | \$4,155,275 | \$114,369,083 | \$1,238,454 | \$148,743,170 |
| 2021 | \$24,768,495 | \$4,739,627 | \$115,695,809 | \$1,446,153 | \$146,650,084 |

SALES AND COMPENSATION FOR LOSS OF PROPERTY

This includes revenue generated from the sale of assets (buildings, land, automobiles and equipment) and insurance settlements. Revenue accrues to General Fund, Highway Fund, Other Special Revenue Funds or other funds depending on which fund's balance sheet the asset/property is recorded. In the General Fund, the largest portion of this revenue comes from the sale of automobiles. The sale of land and automobiles comprises the bulk of the Highway Fund revenue. For Other Special Revenue Funds, a significant portion of the revenue accrues to the Bureau of Public Lands within the Department of Agriculture, Conservation and Forestry from the sale of timber harvested on public lands.

Sales and Compensation For Loss of Property

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Federal Funds | Total All Funds |
|--------------------|---------------------|---------------------|------------------------------------|----------------------|------------------------|
| 2012 | \$150,086 | \$175,391 | \$4,817,419 | (\$18) | \$5,142,879 |
| 2013 | \$116,431 | \$154,550 | \$7,219,744 | \$1,760 | \$7,492,485 |
| 2014 | \$140,707 | \$186,805 | \$10,570,313 | \$25,444 | \$10,923,268 |
| 2015 | \$124,446 | \$168,790 | \$8,559,960 | \$3,209 | \$8,856,405 |
| 2016 | \$155,540 | \$163,590 | \$8,013,560 | \$3,796 | \$8,336,486 |
| 2017 | \$328,614 | \$180,935 | \$6,894,232 | \$7,793 | \$7,411,573 |
| 2018 | \$288,287 | \$166,044 | \$8,663,685 | \$15,109 | \$9,133,124 |
| 2019 | \$155,640 | \$99,604 | \$17,833,608 | \$478 | \$18,089,330 |
| 2020 | \$91,359 | \$46,605 | \$20,279,667 | \$0 | \$20,417,630 |
| 2021 | \$139,855 | \$216,729 | \$14,204,192 | \$1,034 | \$14,561,810 |

FINES, FORFEITS AND PENALTIES

This revenue category includes all revenue related to fines and penalties, which is collected primarily by the Judicial System. This category also includes certain collection expenses of Maine Revenue Services as well as some fines and penalties collected directly by other agencies. Interest and penalties for the late payment of taxes are not included here, but are classified with the tax associated with the collection. While most fines are undedicated revenue accruing to the General Fund, including most traffic infractions, there are some instances in which the fine and penalty revenue accrue to other funds. The majority of fines assessed against motor carriers accrue to the Highway and Other Special Revenue Funds. The courts also collect several surcharges on fines, forfeitures and penalties that are recorded as Other Special Revenue Funds for specific uses.

Fines, Forfeits and Penalties

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Federal Funds | Total All Funds |
|--------------------|---------------------|---------------------|------------------------------------|----------------------|------------------------|
| 2012 | \$25,120,959 | \$1,044,271 | \$11,311,904 | \$265 | \$37,477,399 |
| 2013 | \$23,748,503 | \$1,030,267 | \$12,512,072 | \$0 | \$37,290,842 |
| 2014 | \$23,473,506 | \$976,084 | \$12,834,032 | \$107 | \$37,283,729 |
| 2015 | \$22,608,527 | \$854,813 | \$12,508,526 | \$1,007 | \$35,972,873 |
| 2016 | \$20,610,571 | \$791,496 | \$12,962,745 | \$0 | \$34,364,812 |
| 2017 | \$19,589,175 | \$719,555 | \$12,987,509 | \$0 | \$33,296,239 |
| 2018 | \$18,402,955 | \$724,478 | \$12,508,942 | \$75,317 | \$31,711,692 |
| 2019 | \$15,485,118 | \$610,373 | \$9,939,210 | \$89,666 | \$26,124,367 |
| 2020 | \$9,986,146 | \$899,735 | \$11,815,253 | \$227,279 | \$22,928,413 |
| 2021 | \$8,720,806 | \$1,248,923 | \$10,303,079 | \$36,693 | \$20,309,501 |

EARNINGS ON INVESTMENTS – 5 M.R.S.A. §135

The Treasurer of State is authorized to deposit money in the State Treasury with any national bank or in any banking institution, trust company, state or federal savings and loan association or mutual savings bank organized under the laws of Maine or having a location in Maine. The Treasurer is also authorized to invest in the following financial instruments:

- bonds, notes, certificates of indebtedness or other obligations of the United States and its agencies and instrumentalities that mature in no more than 36 months;
- collateralized repurchase agreements that mature within the succeeding 12 months;
- prime commercial paper;
- tax-exempt obligations and corporate bonds rated “AAA” that mature in no more than 36 months;
- banker’s acceptances; and
- “no-load” shares of any investment company registered under the federal Investment Company Act of 1940 that complies with Rule 2a-7 guidelines and maintains a constant share price.

The Treasurer has established written investment policy guidelines that incorporate the statutory restrictions for investments and describe in more detail how the program shall be carried out. The interest earned on investments must be credited to the respective funds with certain exceptions. Interest earned on Other Special Revenue Funds accrues to the General Fund unless specifically designated otherwise in the Revised Statutes. Interest earned on funds of the Department of Inland Fisheries and Wildlife is credited to the General Fund.

Earnings on Investments

| Fiscal Year | General Fund | Highway Fund | Other Special Revenue Funds | Federal Funds | Total All Funds |
|--------------------|---------------------|---------------------|------------------------------------|----------------------|------------------------|
| 2012 | \$155,531 | \$141,082 | \$324,389 | \$18,540 | \$639,542 |
| 2013 | \$148,434 | \$105,414 | \$328,448 | \$12,636 | \$594,932 |
| 2014 | \$301,144 | \$80,299 | \$323,682 | \$9,032 | \$714,157 |
| 2015 | \$602,838 | \$159,116 | \$381,642 | \$7,269 | \$1,150,865 |
| 2016 | \$1,483,723 | \$255,421 | \$513,021 | \$15,119 | \$2,267,284 |
| 2017 | \$3,592,268 | \$348,432 | \$829,275 | \$11,038 | \$4,781,013 |
| 2018 | \$6,601,717 | \$326,847 | \$1,318,895 | \$11,768 | \$8,259,227 |
| 2019 | \$12,474,570 | \$893,027 | \$2,733,813 | \$55,617 | \$16,157,026 |
| 2020 | \$12,121,418 | \$257,790 | \$2,626,901 | \$2,180,891 | \$17,187,000 |
| 2021 | \$6,748,690 | \$305,414 | \$960,705 | \$4,969,110 | \$12,983,918 |

History – Earnings on Investments

PL 1957, c. 320 first provided that interest earned on Highway Fund balances be credited to the Highway Fund and that interest earned on the General Fund and Other Special Revenue Funds be credited to the General Fund. Amended by PL 1969, c. 583 such that earnings of the Department of Inland Fisheries and Wildlife funds would be credited to the General Fund and considered in lieu of any office rental charges made by the General Fund. Amended by PL 1983, c. 588 so that earnings on Inland Fisheries and Wildlife funds would be credited to the Inland Fisheries and Wildlife Fund. Amended by PL 1991, c. 622 to require that interest on funds of the Department of Inland Fisheries and Wildlife must be credited to the General Fund and to require that interest earned on investments of the Highway Fund be credited to the General Fund. Amended by PL 1995, c. 368 to require that Highway Fund investment earnings be credited to the Highway Fund. The fiscal year 2020 and fiscal year 2021 increases in Federal Funds retained earnings on investments are primarily the result of Coronavirus Relief Fund (CRF) cash balances.

REVENUE FROM MAINE TURNPIKE AUTHORITY – 23 M.R.S.A. c. 24

The Maine Turnpike Authority provides funds to the Highway Fund as reimbursement for interchange and connecting road work performed by the Department of Transportation. The authority also provides

funding to the State Police as dedicated revenue for the costs associated with Maine Turnpike enforcement activities of the State Police. In addition, beginning in fiscal year 2004, the Authority provides funds to the Highway Fund as reimbursement for administrative overhead costs incurred by the enforcement activities of the State Police.

Revenue from the Maine Turnpike Authority

| Fiscal Year | Highway Fund | Other Special Revenue Funds | Total All Funds |
|--------------------|---------------------|------------------------------------|------------------------|
| 2012 | \$176,383 | \$4,201,185 | \$4,377,568 |
| 2013 | \$237,098 | \$4,521,996 | \$4,759,094 |
| 2014 | \$252,465 | \$5,319,457 | \$5,571,922 |
| 2015 | \$248,022 | \$34,956,682 | \$35,204,704 |
| 2016 | \$254,319 | \$5,145,544 | \$5,399,863 |
| 2017 | \$270,775 | \$5,670,880 | \$5,941,655 |
| 2018 | \$295,385 | \$6,006,649 | \$6,302,034 |
| 2019 | \$316,264 | \$6,426,030 | \$6,742,294 |
| 2020 | \$320,289 | \$6,507,848 | \$6,828,137 |
| 2021 | \$278,299 | \$5,653,220 | \$5,931,520 |

Revenue Notes – Revenue from Maine Turnpike Authority

Revenue recorded as Highway Fund revenue represents reimbursements for amounts incurred by the Department of Transportation in the maintenance and improvements to Maine Turnpike interchanges and connecting roads. In fiscal year 1996, the Maine Turnpike Authority agreed to pay \$34,000,000 as an advance payment for the estimated costs of \$4,700,000 annually scheduled from fiscal year 1998 through fiscal year 2005 (see PL 1995, c. 504, Part C). Other Special Revenue Funds reflect the amounts received as dedicated revenue to the State Police. Fiscal year 2015 Other Special Revenue Funds includes a \$30 million payment to the Department of Transportation to purchase an approximately 1.9 mile portion of Interstate 95 in Kittery authorized in PL 2015, c. 586, Part F.

SECTION III – REVENUES AND EXPENDITURES

This section provides histories of the revenue and expenditures of all the operating funds of the state. As noted in the introduction and as depicted in the chart below, these operating funds make up the vast majority of state spending. The additional expenditures in several other funds that are included in the table below represent expenditures from Enterprise Funds and Trust and Agency Funds. When reporting on total state expenditures, Internal Service Funds and all Bond Funds are not included. The inclusion of Internal Service Funds, which are funded by charges assessed for services provided to other state agencies, would double count expenditures as the fees charged for the services show as expenditures in the account that is assessed. Bonds are issued to support long-term capital expenditures, but the debt service costs associated with the issued bonds are included in operating funds when the principal and interest payments are due. Table ALL-1 on the following page provides a 5-year history of all state expenditures, including the Internal Service Funds and Bond Funds, which are excluded from the total to avoid double counting expenditures.

Chart III-1 Total State Expenditures
\$'s Millions

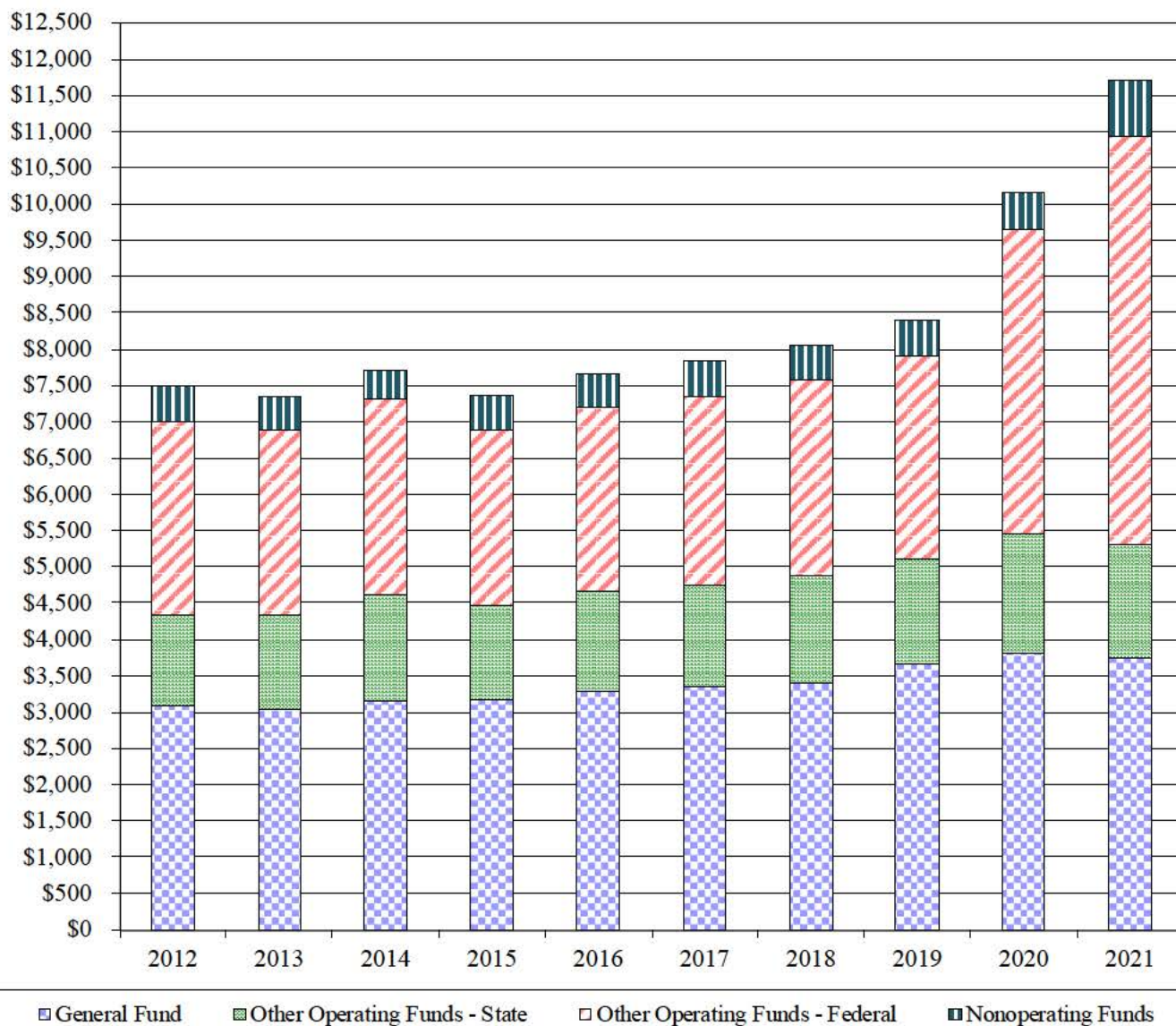


Table ALL-1 Total State Expenditures by Fund - Fiscal Years 2017 - 2021

| FUND TITLE | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|------------------------|---------------|------------------------|---------------|------------------------|---------------|-------------------------|---------------|-------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| OPERATING FUNDS | | | | | | | | | | |
| GENERAL FUND | \$3,346,082,365 | 42.67% | \$3,416,116,456 | 42.36% | \$3,658,593,840 | 43.56% | \$3,824,614,337 | 37.66% | \$3,755,095,119 | 32.05% |
| HIGHWAY FUND | \$343,946,683 | 4.39% | \$345,534,719 | 4.28% | \$322,441,757 | 3.84% | \$333,854,013 | 3.29% | \$301,965,753 | 2.58% |
| FUND FOR A HEALTHY MAINE | \$52,550,176 | 0.67% | \$51,971,849 | 0.64% | \$55,402,262 | 0.66% | \$57,642,300 | 0.57% | \$56,775,680 | 0.48% |
| OTHER SPECIAL REVENUE | \$1,007,521,844 | 12.85% | \$1,060,415,207 | 13.15% | \$1,068,032,396 | 12.72% | \$1,249,140,542 | 12.30% | \$1,189,742,145 | 10.15% |
| FEDERAL EXPENDITURES FUND | \$2,455,328,963 | 31.31% | \$2,532,308,478 | 31.40% | \$2,623,869,407 | 31.24% | \$3,731,790,876 | 36.75% | \$4,646,908,152 | 39.66% |
| FEDERAL BLOCK GRANT FUND | \$129,650,132 | 1.65% | \$154,904,549 | 1.92% | \$167,895,696 | 2.00% | \$159,069,373 | 1.57% | \$199,773,517 | 1.70% |
| FEDERAL EXPENDITURES FUND - ARRA | \$16,016,202 | 0.20% | \$10,535,304 | 0.13% | \$4,996,171 | 0.06% | \$2,131,589 | 0.02% | \$2,189,006 | 0.02% |
| FEDERAL EXPENDITURES FUND - | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$289,205,225 | 2.85% | \$769,915,693 | 6.57% |
| CORONAVIRUS RELIEF FUND (CRF) | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$683,971 | 0.01% |
| FEDERAL EXPENDITURES FUND - AMERICAN RESCUE PLAN (ARP) | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| TOTAL OPERATING FUNDS | \$7,351,096,365 | 93.74% | \$7,571,786,562 | 93.89% | \$7,901,231,529 | 94.07% | \$9,647,448,254 | 95.01% | \$10,923,049,035 | 93.21% |
| ENTERPRISE FUNDS | | | | | | | | | | |
| CONSOLIDATED EMERGENCY COMMUNICATION FUND | \$6,272,531 | 0.08% | \$6,828,332 | 0.08% | \$6,336,053 | 0.08% | \$5,420,857 | 0.05% | \$6,249,717 | 0.05% |
| ISLAND FERRY SERVICES FUND | \$10,521,003 | 0.13% | \$11,000,131 | 0.14% | \$11,080,592 | 0.13% | \$10,639,431 | 0.10% | \$11,092,568 | 0.09% |
| ALCOHOLIC BEVERAGE FUND | \$131,780,923 | 1.68% | \$135,607,656 | 1.68% | \$145,418,824 | 1.73% | \$158,075,000 | 1.56% | \$175,183,463 | 1.49% |
| PRISON INDUSTRIES FUND | \$1,690,035 | 0.02% | \$1,495,315 | 0.02% | \$1,260,514 | 0.02% | \$1,357,431 | 0.01% | \$977,873 | 0.01% |
| STATE ADMINISTERED FUND | \$466,813 | 0.01% | \$1,501,906 | 0.02% | \$866,976 | 0.01% | \$342,979 | 0.00% | \$206,170 | 0.00% |
| MAINE MILITARY AUTHORITY | \$9,850,331 | 0.13% | \$12,595,740 | 0.16% | \$3,107,386 | 0.04% | \$803,969 | 0.01% | \$120,176 | 0.00% |
| STATE LOTTERY FUND | \$229,758,579 | 2.93% | \$235,107,142 | 2.92% | \$241,723,328 | 2.88% | \$254,351,999 | 2.50% | \$324,994,436 | 2.77% |
| TOTAL ENTERPRISE FUNDS | \$390,340,215 | 4.98% | \$404,136,223 | 5.01% | \$409,793,674 | 4.88% | \$430,991,666 | 4.24% | \$518,824,402 | 4.43% |
| TRUST FUNDS | | | | | | | | | | |
| EMPLOYMENT SECURITY TRUST | \$96,058,488 | 1.22% | \$83,266,071 | 1.03% | \$82,772,268 | 0.99% | \$70,866,368 | 0.70% | \$273,117,051 | 2.33% |
| ABANDONED PROPERTY FUND | \$181,532 | 0.00% | \$281,463 | 0.00% | \$299,346 | 0.00% | \$298,095 | 0.00% | \$309,328 | 0.00% |
| FIREFIGHTERS AND LAW ENFORCEMENT OFFICERS HEALTH INSURANCE FUND | \$688,702 | 0.01% | \$621,841 | 0.01% | \$639,214 | 0.01% | \$740,493 | 0.01% | \$757,203 | 0.01% |
| COMPETITIVE SKILLS SCHOLARSHIP FUND | \$3,337,735 | 0.04% | \$4,328,112 | 0.05% | \$4,761,393 | 0.06% | \$4,239,471 | 0.04% | \$2,088,437 | 0.02% |
| TOTAL TRUST FUNDS | \$100,266,457 | 1.28% | \$88,497,487 | 1.10% | \$88,472,221 | 1.05% | \$76,144,427 | 0.75% | \$276,272,020 | 2.36% |
| TOTAL STATE EXPENDITURES | \$7,841,703,037 | 100.0% | \$8,064,420,271 | 100.0% | \$8,399,497,424 | 100.0% | \$10,154,584,347 | 100.0% | \$11,718,145,457 | 100.0% |

Table ALL-1 Total State Expenditures by Fund (continued)

| FUND TITLE | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | \$ | \$ | \$ | \$ | \$ |
| % of Total | % of Total | % of Total | % of Total | % of Total | % of Total |
| BOND FUNDS ¹ | | | | | |
| GENERAL BOND FUND | \$17,780,180 | \$16,720,083 | \$17,666,477 | \$21,884,309 | \$27,174,686 |
| | 15.63% | 15.87% | 11.98% | 16.24% | 17.11% |
| GENERAL BOND FUND - ARBITRAGE | \$95,973,514 | \$88,657,614 | \$129,785,985 | \$112,835,992 | \$131,613,087 |
| | 84.37% | 84.13% | 88.02% | 83.76% | 82.89% |
| TOTAL BOND FUNDS | \$113,753,693 | \$105,377,698 | \$147,452,462 | \$134,720,300 | \$158,787,773 |
| | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

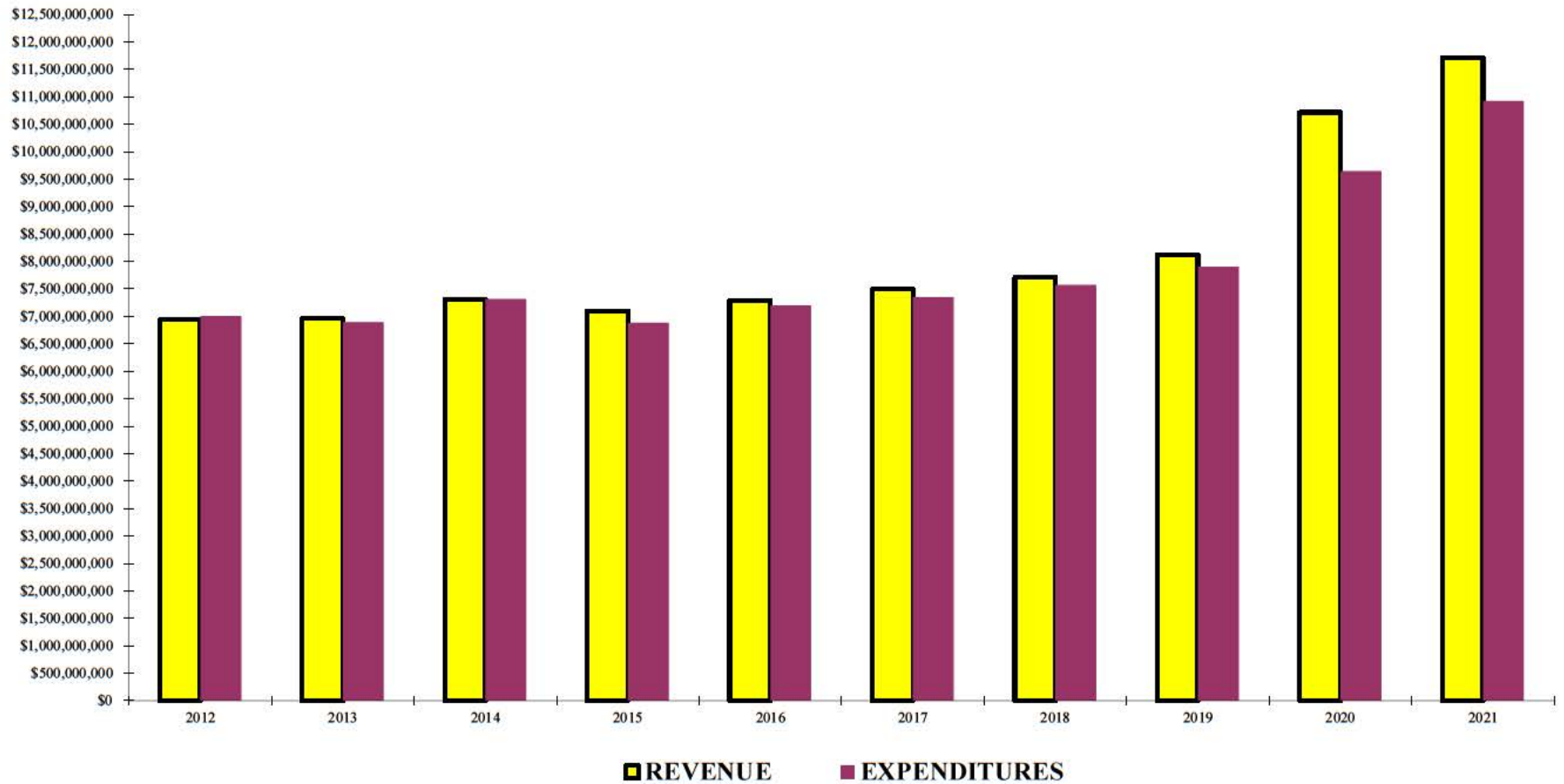
| FUND TITLE | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ | \$ | \$ | \$ | \$ | \$ |
| % of Total | % of Total | % of Total | % of Total | % of Total | % of Total |
| INTERNAL SERVICES FUNDS ² | | | | | |
| FINANCIAL AND PERSONNEL SERVICES FUND | \$20,275,183 | \$22,232,024 | \$22,557,734 | \$24,136,270 | \$23,946,220 |
| | 4.34% | 5.07% | 4.83% | 5.16% | 4.80% |
| TRANSPORTATION FACILITIES FUND | \$796,067 | \$1,126,861 | \$2,690,795 | \$1,434,131 | \$1,135,965 |
| | 0.17% | 0.26% | 0.58% | 0.31% | 0.23% |
| HIGHWAY GARAGE FUND | \$26,890,904 | \$27,710,430 | \$26,402,230 | \$29,251,589 | \$26,838,407 |
| | 5.76% | 6.32% | 5.66% | 6.26% | 5.38% |
| POSTAL, PRINTING AND SUPPLY FUND | \$30,190,998 | \$29,782,920 | \$32,461,810 | \$38,047,072 | \$54,770,685 |
| | 6.46% | 6.79% | 6.95% | 8.14% | 10.98% |
| OFFICE OF INFORMATION SERVICES | \$80,641,812 | \$79,141,524 | \$76,182,198 | \$78,690,371 | \$82,080,694 |
| | 17.26% | 18.05% | 16.32% | 16.84% | 16.46% |
| RISK MANAGEMENT FUND | \$3,762,743 | \$2,372,648 | \$3,826,974 | \$3,581,857 | \$4,034,575 |
| | 0.81% | 0.54% | 0.82% | 0.77% | 0.81% |
| WORKERS COMPENSATION MANAGEMENT FUND | \$14,101,960 | \$12,944,151 | \$15,016,997 | \$13,381,464 | \$12,778,277 |
| | 3.02% | 2.95% | 3.22% | 2.86% | 2.56% |
| CENTRAL MOTOR POOL | \$7,211,487 | \$7,560,538 | \$8,040,480 | \$7,444,110 | \$6,795,238 |
| | 1.54% | 1.72% | 1.72% | 1.59% | 1.36% |
| REAL PROPERTY LEASE SERVICES | \$23,507,098 | \$24,379,759 | \$24,624,845 | \$26,600,450 | \$27,969,770 |
| | 5.03% | 5.56% | 5.28% | 5.69% | 5.61% |
| BUREAU OF REVENUE SERVICES | \$139,586 | \$0 | \$151,414 | \$341,279 | \$0 |
| | 0.03% | 0.00% | 0.03% | 0.07% | 0.00% |
| RETIREE HEALTH INSURANCE | \$82,413,225 | \$89,675,179 | \$102,631,620 | \$101,506,488 | \$104,333,716 |
| | 17.64% | 20.45% | 21.99% | 21.72% | 20.92% |
| ACCIDENT, SICKNESS AND HEALTH INSURANCE | \$176,758,234 | \$141,155,216 | \$151,913,919 | \$142,533,105 | \$153,498,254 |
| | 37.84% | 32.19% | 32.54% | 30.50% | 30.78% |
| INDUSTRIAL DRIVE FACILITY FUND | \$427,186 | \$457,911 | \$305,881 | \$419,457 | \$471,076 |
| | 0.09% | 0.10% | 0.07% | 0.09% | 0.09% |
| TOTAL INTERNAL SERVICES FUNDS | \$467,116,482 | \$438,539,162 | \$466,806,898 | \$467,367,644 | \$498,652,879 |
| | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

Notes:

¹ Bond Funds consist of taxable and non-taxable General Obligation bonds and Self-liquidating bonds. Expenditures are not separately identified in Total State Expenditures because the expense is identified in Operating Funds (i.e., General Fund and Highway Fund) as Debt Service.

² Internal Services Funds account for the provision of goods and services by one department or agency to other departments or agencies of the State, or to other governmental units, on a cost-reimbursement basis. The assessments of the Internal Services Funds are recorded as expenditures by the state agencies that are assessed the fee for the service.

Chart OPF-1 Total Operating Funds
Revenue and Expenditures
Fiscal Years 2012 - 2021



| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
| REVENUE | \$6,940,345,681 | \$6,959,347,424 | \$7,314,898,275 | \$7,103,320,624 | \$7,287,242,460 | \$7,496,409,274 | \$7,708,668,911 | \$8,128,628,701 | \$10,717,704,066 | \$11,714,908,552 |
| Annual % Change | -3.3% | 0.3% | 5.1% | -2.9% | 2.6% | 2.9% | 2.8% | 5.4% | 31.9% | 9.3% |
| EXPENDITURES | \$7,005,982,201 | \$6,893,739,575 | \$7,313,988,970 | \$6,881,343,375 | \$7,199,834,856 | \$7,351,096,365 | \$7,571,786,562 | \$7,901,231,529 | \$9,647,448,254 | \$10,923,049,035 |
| Annual % Change | -1.4% | -1.6% | 6.1% | -5.9% | 4.6% | 2.1% | 3.0% | 4.4% | 22.1% | 13.2% |

Note: The significant increases in FY 2020 and FY 2021 are largely the result of increased federal revenues and expenditures addressing the COVID-19 pandemic. See accompanying tables for more information.

Table OPF-1 Total Operating Funds Revenue - Fiscal Years 2017 - 2021

| REVENUE SOURCE | 2017 | | 2018 | | 2019 | | 2020 ¹ | | 2021 ² | |
|--|-----------------|------------|-----------------|------------|-----------------|------------|-------------------|------------|-------------------|------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Individual Income Tax | \$1,534,866,439 | 20.47% | \$1,605,096,152 | 20.82% | \$1,709,069,101 | 21.03% | \$1,843,458,698 | 17.20% | \$2,075,272,894 | 17.71% |
| Corporate Income Tax | \$175,239,114 | 2.34% | \$185,737,065 | 2.41% | \$252,866,884 | 3.11% | \$216,131,489 | 2.02% | \$284,316,774 | 2.43% |
| Sales and Use Taxes | \$1,336,944,836 | 17.83% | \$1,423,551,102 | 18.47% | \$1,503,771,788 | 18.50% | \$1,555,715,236 | 14.52% | \$1,801,862,155 | 15.38% |
| Service Provider Tax | \$104,921,813 | 1.40% | \$105,562,279 | 1.37% | \$109,437,678 | 1.35% | \$111,002,817 | 1.04% | \$102,931,057 | 0.88% |
| Estate Tax | \$11,717,686 | 0.16% | \$13,801,409 | 0.18% | \$15,851,350 | 0.20% | \$21,079,344 | 0.20% | \$40,399,594 | 0.34% |
| Cigarette Tax | \$130,199,296 | 1.74% | \$119,145,911 | 1.55% | \$112,811,023 | 1.39% | \$120,611,230 | 1.13% | \$117,682,883 | 1.00% |
| Adult-Use Marijuana Sales and Excise Tax | \$0 | | \$0 | | \$0 | | \$0 | | \$4,902,411 | |
| Tobacco Products Tax | \$14,043,911 | 0.19% | \$13,803,790 | 0.18% | \$13,166,671 | 0.16% | \$16,720,087 | 0.16% | \$26,910,235 | 0.23% |
| Cigarette and Tobacco Products License Fees | \$222,682 | 0.00% | \$231,429 | 0.00% | \$211,504 | 0.00% | \$194,722 | 0.00% | \$193,021 | 0.00% |
| Liquor Sales and Operations | \$16,876,441 | 0.23% | \$4,396,672 | 0.06% | \$7,101,550 | 0.09% | \$11,716,200 | 0.11% | \$4,875,910 | 0.04% |
| Liquor Taxes and Fees | \$23,249,843 | 0.31% | \$23,680,230 | 0.31% | \$23,931,346 | 0.29% | \$20,854,729 | 0.19% | \$22,871,377 | 0.20% |
| Insurance Premium Taxes | \$80,974,400 | 1.08% | \$77,506,030 | 1.01% | \$81,680,871 | 1.00% | \$87,449,589 | 0.82% | \$89,762,246 | 0.77% |
| Insurance Regulatory Assessments and Fees | \$2,099,110 | 0.03% | \$12,268,423 | 0.16% | \$2,325,539 | 0.03% | \$13,389,777 | 0.12% | \$5,692,860 | 0.05% |
| Workers' Compensation Assessments | \$15,703,526 | 0.21% | \$12,073,389 | 0.16% | \$11,719,951 | 0.14% | \$12,043,679 | 0.11% | \$9,516,949 | 0.08% |
| Safety Education and Training Assessments | \$1,585,980 | 0.02% | \$1,842,818 | 0.02% | \$2,195,372 | 0.03% | \$2,014,065 | 0.02% | \$2,271,241 | 0.02% |
| Finance Industry Fees and Assessments | \$37,731,432 | 0.50% | \$37,686,346 | 0.49% | \$37,883,195 | 0.47% | \$36,905,312 | 0.34% | \$36,841,880 | 0.31% |
| Hospital Assessment and Taxes | \$95,028,525 | 1.27% | \$103,355,698 | 1.34% | \$102,503,718 | 1.26% | \$115,464,903 | 1.08% | \$115,888,153 | 0.99% |
| Health Care Provider Tax | \$38,101,918 | 0.51% | \$35,833,655 | 0.46% | \$37,054,667 | 0.46% | \$45,683,155 | 0.43% | \$40,752,635 | 0.35% |
| Health Care Institution License Fees | \$595,745 | 0.01% | \$457,554 | 0.01% | \$516,910 | 0.01% | \$411,797 | 0.00% | \$349,484 | 0.00% |
| Telecommunications Excise Tax | \$6,248,478 | 0.08% | \$6,221,980 | 0.08% | \$6,317,492 | 0.08% | \$6,418,268 | 0.06% | \$6,724,254 | 0.06% |
| Public Utilities Assessments | \$14,558,257 | 0.19% | \$14,243,267 | 0.18% | \$13,126,927 | 0.16% | \$15,443,534 | 0.14% | \$15,937,943 | 0.14% |
| E-9-1-1 Surcharge | \$7,385,818 | 0.10% | \$7,329,647 | 0.10% | \$7,306,146 | 0.09% | \$6,723,048 | 0.06% | \$5,794,191 | 0.05% |
| Real Estate Transfer Tax | \$32,187,561 | 0.43% | \$35,241,698 | 0.46% | \$36,767,139 | 0.45% | \$41,525,229 | 0.39% | \$52,185,934 | 0.45% |
| Unorganized Territory Taxes | \$31,800,339 | 0.42% | \$33,121,238 | 0.43% | \$34,792,867 | 0.43% | \$35,867,772 | 0.33% | \$37,603,149 | 0.32% |
| Commercial Forestry Excise Tax | \$2,311,014 | 0.03% | \$2,052,950 | 0.03% | \$2,771,162 | 0.03% | \$2,264,871 | 0.02% | \$2,955,117 | 0.03% |
| Corporation Fees and Licenses | \$10,540,087 | 0.14% | \$11,094,542 | 0.14% | \$10,759,676 | 0.13% | \$11,777,263 | 0.11% | \$15,039,682 | 0.13% |
| Professional and Occupational Licensing Fees | \$13,163,716 | 0.18% | \$14,111,337 | 0.18% | \$15,478,580 | 0.19% | \$16,646,161 | 0.16% | \$18,326,683 | 0.16% |
| Milk Pool and Other Milk Fees | \$3,254,384 | 0.04% | \$3,247,020 | 0.04% | \$3,157,767 | 0.04% | \$2,847,461 | 0.03% | \$2,845,405 | 0.02% |
| Milk Handling Fee | \$4,613,496 | 0.06% | \$4,916,070 | 0.06% | \$4,848,648 | 0.06% | \$1,676,018 | 0.02% | \$3,880,801 | 0.03% |
| Marine Resources License Fees | \$3,282,875 | 0.04% | \$3,591,107 | 0.05% | \$3,402,666 | 0.04% | \$3,813,606 | 0.04% | \$3,593,202 | 0.03% |
| Mahogany Quahog Tax | \$26,930 | 0.00% | \$19,827 | 0.00% | \$23,853 | 0.00% | \$15,395 | 0.00% | \$13,423 | 0.00% |

Table OPF-1 Total Operating Funds Revenue (continued)

| REVENUE SOURCE | 2017 | | 2018 | | 2019 | | 2020 ¹ | | 2021 ² | |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|-------------------------|---------------|-------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Blueberry Tax | \$1,906,410 | 0.03% | \$1,138,848 | 0.01% | \$899,059 | 0.01% | \$1,479,251 | 0.01% | \$810,299 | 0.01% |
| Potato Tax | \$767,376 | 0.01% | \$758,512 | 0.01% | \$845,617 | 0.01% | \$763,358 | 0.01% | \$760,457 | 0.01% |
| Hunting and Fishing License Fees | \$17,618,380 | 0.24% | \$17,595,270 | 0.23% | \$17,833,206 | 0.22% | \$18,085,711 | 0.17% | \$20,982,313 | 0.18% |
| Environmental Protection Fees | \$11,292,492 | 0.15% | \$14,825,493 | 0.19% | \$14,885,133 | 0.18% | \$15,385,224 | 0.14% | \$16,597,997 | 0.14% |
| Recycling Assistance Fees | \$1,490,341 | 0.02% | \$1,499,855 | 0.02% | \$1,516,772 | 0.02% | \$1,495,746 | 0.01% | \$1,996,057 | 0.02% |
| Gasoline Tax | \$201,581,952 | 2.69% | \$206,410,302 | 2.68% | \$205,925,094 | 2.53% | \$194,181,501 | 1.81% | \$183,413,666 | 1.57% |
| Special Fuel and Road Use Taxes | \$50,364,054 | 0.67% | \$43,150,896 | 0.56% | \$49,588,218 | 0.61% | \$47,413,587 | 0.44% | \$47,862,849 | 0.41% |
| Oil Transfer Fees | \$13,304,005 | 0.18% | \$13,550,546 | 0.18% | \$14,221,999 | 0.17% | \$14,082,768 | 0.13% | \$12,331,490 | 0.11% |
| Motor Vehicle and Operator License Fees | \$121,649,856 | 1.62% | \$124,357,018 | 1.61% | \$129,483,544 | 1.59% | \$121,121,738 | 1.13% | \$140,496,619 | 1.20% |
| ATV, Snowmobile and Watercraft Fees | \$9,799,512 | 0.13% | \$9,771,431 | 0.13% | \$10,305,074 | 0.13% | \$11,237,312 | 0.10% | \$12,319,602 | 0.11% |
| Lake and River Protection Sticker Fees | \$1,118,735 | 0.01% | \$1,193,852 | 0.02% | \$1,131,791 | 0.01% | \$1,293,304 | 0.01% | \$1,975,987 | 0.02% |
| Pari-mutuel Revenue | \$1,478,913 | 0.02% | \$1,435,049 | 0.02% | \$1,369,228 | 0.02% | \$955,957 | 0.01% | \$1,141,593 | 0.01% |
| Casino/Racino Revenue | \$55,209,503 | 0.74% | \$57,085,139 | 0.74% | \$58,045,978 | 0.71% | \$44,071,694 | 0.41% | \$44,024,405 | 0.38% |
| Miscellaneous Taxes, Fees and Assessments | \$16,869,576 | 0.23% | \$15,578,700 | 0.20% | \$14,655,465 | 0.18% | \$15,711,217 | 0.15% | \$24,896,640 | 0.21% |
| Lottery Revenue | \$58,661,047 | 0.78% | \$63,029,985 | 0.82% | \$63,195,918 | 0.78% | \$65,240,891 | 0.61% | \$71,120,053 | 0.61% |
| From Federal Government ^{1, 2} | \$2,672,004,819 | 35.64% | \$2,764,054,658 | 35.86% | \$2,861,400,214 | 35.20% | \$5,244,014,579 | 48.93% | \$5,657,889,163 | 48.30% |
| From Local Governments | \$80,277,157 | 1.07% | \$41,003,863 | 0.53% | \$35,360,144 | 0.44% | \$49,810,191 | 0.46% | \$39,560,398 | 0.34% |
| From Private Sources | \$242,054,314 | 3.23% | \$198,138,151 | 2.57% | \$237,196,740 | 2.92% | \$262,910,612 | 2.45% | \$264,173,472 | 2.26% |
| Tobacco Settlement Payments | \$51,381,377 | 0.69% | \$67,900,922 | 0.88% | \$77,954,570 | 0.96% | \$46,217,091 | 0.43% | \$48,584,349 | 0.41% |
| Service Charges for Current Services | \$118,008,377 | 1.57% | \$133,668,445 | 1.73% | \$135,338,262 | 1.66% | \$148,743,170 | 1.39% | \$146,650,084 | 1.25% |
| Tax Relief Program Transfers | (\$63,961,530) | -0.85% | (\$65,413,185) | -0.85% | (\$68,087,807) | -0.84% | (\$74,637,969) | -0.70% | (\$75,987,519) | -0.65% |
| Transfers for Municipal Revenue Sharing | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | (\$0) | 0.00% |
| Contributions and Transfers from Other Funds | \$11,567,973 | 0.15% | \$12,398,529 | 0.16% | \$15,441,973 | 0.19% | \$18,299,528 | 0.17% | \$20,923,252 | 0.18% |
| State Cost Allocation Program Transfers | \$21,058,502 | 0.28% | \$18,909,921 | 0.25% | \$20,157,449 | 0.25% | \$26,600,972 | 0.25% | \$30,405,035 | 0.26% |
| Sales and Compensation for Loss of Property | \$7,411,573 | 0.10% | \$9,133,124 | 0.12% | \$18,089,330 | 0.22% | \$20,417,630 | 0.19% | \$14,561,810 | 0.12% |
| Fines, Forfeits and Penalties | \$33,296,239 | 0.44% | \$31,711,692 | 0.41% | \$26,124,367 | 0.32% | \$22,928,413 | 0.21% | \$20,309,501 | 0.17% |
| Earnings on Investments | \$4,781,013 | 0.06% | \$8,259,227 | 0.11% | \$16,157,026 | 0.20% | \$17,187,000 | 0.16% | \$12,983,918 | 0.11% |
| From Maine Turnpike Authority | \$5,941,655 | 0.08% | \$6,302,034 | 0.08% | \$6,742,294 | 0.08% | \$6,828,137 | 0.06% | \$5,931,520 | 0.05% |
| Total Operating Funds Revenue | \$7,496,409,274 | 100.0% | \$7,708,668,911 | 100.0% | \$8,128,628,701 | 100.0% | \$10,717,704,066 | 100.0% | \$11,714,908,552 | 100.0% |

See Revenue Notes in Section II - Summary of Major Revenue Sources for more detail.

¹ FY 2020 includes \$1,250 million in Coronavirus Relief Fund (CRF) revenue. FY 2020 also includes \$789.5 million for Employment Security Services in Federal Expenditures Funds for unemployment insurance benefits to individuals impacted by COVID-19.

² FY 2021 includes \$614.6 million in Federal Expenditure Funds - ARP (American Rescue Plan) revenue. FY 2021 also includes \$1,049.7 million for Employment Security Services in Federal Expenditures Funds for unemployment insurance benefits to individuals impacted by COVID-19.

Table OPF-2 Total Operating Funds Expenditures by Department and Major Programs - Fiscal Years 2017 - 2021

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 ¹ | | 2021 ² | |
|---|-----------------|------------|-----------------|------------|-----------------|------------|-------------------|------------|-------------------|------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Administrative and Financial Services (DAFS) | | | | | | | | | | |
| Tax Relief and Reimbursement Programs | \$47,473,157 | 0.65% | \$60,647,790 | 0.80% | \$75,073,155 | 0.95% | \$78,786,287 | 0.82% | \$99,490,515 | 0.91% |
| Revenue Services | \$46,646,027 | 0.63% | \$44,735,820 | 0.59% | \$43,615,745 | 0.55% | \$49,577,381 | 0.51% | \$47,321,578 | 0.43% |
| Governmental Facilities Authority Debt | \$16,094,528 | 0.22% | \$16,085,845 | 0.21% | \$17,147,436 | 0.22% | \$19,244,868 | 0.20% | \$20,724,917 | 0.19% |
| Other DAFS Programs | \$67,013,195 | 0.91% | \$70,321,165 | 0.93% | \$83,588,681 | 1.06% | \$94,865,893 | 0.98% | \$92,047,189 | 0.84% |
| Administrative and Financial Services | \$177,226,907 | 2.41% | \$191,790,620 | 2.53% | \$219,425,018 | 2.78% | \$242,474,430 | 2.51% | \$259,584,200 | 2.38% |
| Agriculture, Food and Rural Resources | \$50,945,974 | 0.69% | \$50,865,955 | 0.67% | \$52,060,925 | 0.66% | \$47,573,467 | 0.49% | \$48,475,205 | 0.44% |
| Attorney General | \$35,034,988 | 0.48% | \$36,982,590 | 0.49% | \$38,487,142 | 0.49% | \$40,642,340 | 0.42% | \$42,559,650 | 0.39% |
| Conservation | \$50,422,365 | 0.69% | \$46,299,440 | 0.61% | \$50,709,993 | 0.64% | \$57,194,114 | 0.59% | \$55,043,594 | 0.50% |
| Corrections | | | | | | | | | | |
| Adult Correctional Facilities | \$73,800,947 | 1.00% | \$67,538,948 | 0.89% | \$66,448,951 | 0.84% | \$70,957,736 | 0.74% | \$74,015,514 | 0.68% |
| Juvenile Correctional Facilities | \$27,096,702 | 0.37% | \$33,010,124 | 0.44% | \$34,423,644 | 0.44% | \$35,715,598 | 0.37% | \$36,951,363 | 0.34% |
| Other Corrections Programs | \$83,466,733 | 1.14% | \$80,597,134 | 1.06% | \$88,356,145 | 1.12% | \$86,830,053 | 0.90% | \$90,194,996 | 0.83% |
| Corrections | \$184,364,381 | 2.51% | \$181,146,206 | 2.39% | \$189,228,740 | 2.39% | \$193,503,387 | 2.01% | \$201,161,873 | 1.84% |
| Cultural Agencies | \$10,499,718 | 0.14% | \$10,612,320 | 0.14% | \$10,919,052 | 0.14% | \$11,680,627 | 0.12% | \$12,686,886 | 0.12% |
| Defense, Veterans and Emergency Management | \$50,361,668 | 0.69% | \$45,795,850 | 0.60% | \$51,520,953 | 0.65% | \$48,776,474 | 0.51% | \$92,139,090 | 0.84% |
| Economic and Community Development | \$36,171,383 | 0.49% | \$37,209,818 | 0.49% | \$40,976,658 | 0.52% | \$40,509,046 | 0.42% | \$299,397,247 | 2.74% |
| Efficiency Maine Trust | \$2,775,974 | 0.04% | \$2,309,936 | 0.03% | \$225,707 | 0.00% | \$136,615 | 0.00% | \$145,792 | 0.00% |
| Education | | | | | | | | | | |
| General Purpose Aid for Local Schools | \$973,740,288 | 13.25% | \$1,007,661,487 | 13.31% | \$1,082,849,645 | 13.70% | \$1,131,772,271 | 11.73% | \$1,185,530,962 | 10.85% |
| Teacher Retirement | \$156,985,484 | 2.14% | \$172,880,735 | 2.28% | \$181,527,832 | 2.30% | \$224,008,450 | 2.32% | \$228,931,176 | 2.10% |
| Child Development Services | \$30,926,435 | 0.42% | \$32,451,040 | 0.43% | \$38,420,222 | 0.49% | \$40,635,738 | 0.42% | \$38,628,604 | 0.35% |
| Child Nutrition Services | \$49,792,573 | 0.68% | \$60,085,339 | 0.79% | \$62,561,828 | 0.79% | \$46,054,143 | 0.48% | \$80,528,098 | 0.74% |
| Education of Disadvantaged Children | \$53,722,846 | 0.73% | \$55,593,346 | 0.73% | \$49,112,265 | 0.62% | \$54,005,373 | 0.56% | \$48,820,107 | 0.45% |
| IDEA/School Age Special Education | \$62,830,203 | 0.85% | \$55,238,948 | 0.73% | \$55,757,448 | 0.71% | \$57,288,760 | 0.59% | \$47,078,554 | 0.43% |
| Other Department of Education Programs | \$106,612,576 | 1.45% | \$97,663,413 | 1.29% | \$90,029,036 | 1.14% | \$115,814,603 | 1.20% | \$374,946,378 | 3.43% |
| Education | \$1,434,610,405 | 19.52% | \$1,481,574,308 | 19.57% | \$1,560,258,276 | 19.75% | \$1,669,579,339 | 17.31% | \$2,004,463,879 | 18.35% |
| Environmental Protection | \$49,259,180 | 0.67% | \$52,027,702 | 0.69% | \$56,764,487 | 0.72% | \$64,222,054 | 0.67% | \$62,620,910 | 0.57% |
| Executive Department | \$6,733,287 | 0.09% | \$6,865,637 | 0.09% | \$7,497,691 | 0.09% | \$8,051,189 | 0.08% | \$9,166,541 | 0.08% |
| Health and Human Services | | | | | | | | | | |
| MaineCare/Medicaid | \$2,671,645,708 | 36.34% | \$2,851,554,715 | 37.66% | \$3,015,827,604 | 38.17% | \$3,280,218,383 | 34.00% | \$3,516,828,452 | 32.20% |
| MH/DS State Grant Programs | \$108,895,718 | 1.48% | \$96,927,499 | 1.28% | \$110,501,962 | 1.40% | \$110,490,505 | 1.15% | \$123,098,890 | 1.13% |
| Child Welfare Services/Foster Care | \$78,344,784 | 1.07% | \$71,110,114 | 0.94% | \$94,668,971 | 1.20% | \$102,704,821 | 1.06% | \$114,263,686 | 1.05% |
| TANF/ASPIRE | \$162,161,552 | 2.21% | \$84,223,168 | 1.11% | \$84,316,330 | 1.07% | \$84,118,168 | 0.87% | \$100,528,522 | 0.92% |
| Elder Services State Programs | \$61,787,637 | 0.84% | \$65,792,119 | 0.87% | \$72,463,299 | 0.92% | \$83,167,542 | 0.86% | \$84,310,438 | 0.77% |
| General Assistance | \$12,569,713 | 0.17% | \$11,831,297 | 0.16% | \$9,189,700 | 0.12% | \$7,837,819 | 0.08% | \$15,683,706 | 0.14% |
| Bureau of Health (MECDC) | \$84,361,076 | 1.15% | \$87,237,272 | 1.15% | \$83,972,602 | 1.06% | \$94,074,449 | 0.98% | \$149,857,540 | 1.37% |
| State Supplement to Federal SSI | \$6,801,596 | 0.09% | \$6,772,498 | 0.09% | \$6,818,483 | 0.09% | \$7,191,768 | 0.07% | \$7,078,702 | 0.06% |
| DHHS Management Programs | \$284,029,101 | 3.86% | \$357,612,230 | 4.72% | \$379,037,122 | 4.80% | \$380,090,972 | 3.94% | \$407,729,343 | 3.73% |
| Other DHHS Programs | \$142,144,891 | 1.93% | \$139,183,717 | 1.84% | \$142,018,137 | 1.80% | \$166,444,742 | 1.73% | \$177,728,572 | 1.63% |
| Health and Human Services | \$3,612,741,775 | 49.15% | \$3,772,244,630 | 49.82% | \$3,998,814,210 | 50.61% | \$4,316,339,169 | 44.74% | \$4,697,107,851 | 43.00% |

Table OPF-2 Total Operating Funds Expenditures by Department and Major Programs (continued)

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 ¹ | | 2021 ² | |
|---|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|-------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Higher Education Institutions and Programs | \$303,684,709 | 4.13% | \$307,083,589 | 4.06% | \$315,932,945 | 4.00% | \$327,875,223 | 3.40% | \$337,347,695 | 3.09% |
| Indigent Legal Services | \$16,944,655 | 0.23% | \$21,422,107 | 0.28% | \$19,647,430 | 0.25% | \$17,888,252 | 0.19% | \$16,329,500 | 0.15% |
| Inland Fisheries and Wildlife | \$44,016,210 | 0.60% | \$46,688,160 | 0.62% | \$51,921,765 | 0.66% | \$49,068,664 | 0.51% | \$45,492,461 | 0.42% |
| Judicial Department | \$77,999,702 | 1.06% | \$82,236,019 | 1.09% | \$89,618,068 | 1.13% | \$93,836,256 | 0.97% | \$96,097,850 | 0.88% |
| Labor | | | | | | | | | | |
| Rehabilitation Services | \$25,678,384 | 0.35% | \$26,902,983 | 0.36% | \$27,802,381 | 0.35% | \$26,231,656 | 0.27% | \$24,469,716 | 0.22% |
| Employment Services Activities | \$25,651,694 | 0.35% | \$17,161,128 | 0.23% | \$14,513,016 | 0.18% | \$15,210,405 | 0.16% | \$16,629,828 | 0.15% |
| Employment Security Services ^{1,2} | \$25,794,576 | 0.35% | \$24,084,221 | 0.32% | \$19,330,841 | 0.24% | \$1,083,852,198 | 11.23% | \$1,248,309,401 | 11.43% |
| Other Labor Programs | \$10,563,218 | 0.14% | \$10,247,517 | 0.14% | \$10,226,452 | 0.13% | \$10,875,890 | 0.11% | \$10,949,336 | 0.10% |
| Labor | \$87,687,873 | 1.19% | \$78,395,850 | 1.04% | \$71,872,691 | 0.91% | \$1,136,170,150 | 11.78% | \$1,300,358,280 | 11.90% |
| Legislature | \$28,122,553 | 0.38% | \$28,387,042 | 0.37% | \$31,625,890 | 0.40% | \$30,172,299 | 0.31% | \$31,749,838 | 0.29% |
| Maine Municipal Bond Bank | \$40,016,380 | 0.54% | \$41,072,422 | 0.54% | \$41,550,852 | 0.53% | \$40,843,919 | 0.42% | \$40,231,899 | 0.37% |
| Maine State Housing Authority | \$15,511,456 | 0.21% | \$20,510,859 | 0.27% | \$26,134,241 | 0.33% | \$27,789,088 | 0.29% | \$119,410,066 | 1.09% |
| Marine Resources | \$19,554,589 | 0.27% | \$22,092,324 | 0.29% | \$23,171,061 | 0.29% | \$24,693,461 | 0.26% | \$25,213,026 | 0.23% |
| Professional and Financial Regulation | \$26,171,554 | 0.36% | \$26,576,189 | 0.35% | \$27,932,496 | 0.35% | \$30,372,604 | 0.31% | \$29,072,602 | 0.27% |
| Public Safety | | | | | | | | | | |
| Public Safety - State Police | \$57,856,225 | 0.79% | \$58,751,968 | 0.78% | \$60,560,919 | 0.77% | \$61,261,545 | 0.64% | \$60,388,600 | 0.55% |
| Public Safety - Other Programs | \$48,226,567 | 0.66% | \$49,859,139 | 0.66% | \$51,749,611 | 0.65% | \$51,269,224 | 0.53% | \$50,457,714 | 0.46% |
| Public Safety | \$106,082,793 | 1.44% | \$108,611,107 | 1.43% | \$112,310,530 | 1.42% | \$112,530,769 | 1.17% | \$110,846,314 | 1.01% |
| Public Utilities Commission | \$20,603,730 | 0.28% | \$25,984,013 | 0.34% | \$22,847,843 | 0.29% | \$19,098,817 | 0.20% | \$18,141,014 | 0.17% |
| Secretary of State | | | | | | | | | | |
| Secretary of State | \$5,833,010 | 0.08% | \$6,357,665 | 0.08% | \$6,650,910 | 0.08% | \$6,207,488 | 0.06% | \$7,666,841 | 0.07% |
| Bureau of Motor Vehicles | \$36,368,933 | 0.49% | \$37,072,227 | 0.49% | \$37,748,328 | 0.48% | \$40,567,740 | 0.42% | \$41,863,969 | 0.38% |
| Secretary of State | \$42,201,943 | 0.57% | \$43,429,893 | 0.57% | \$44,399,238 | 0.56% | \$46,775,228 | 0.48% | \$49,530,810 | 0.45% |
| Transportation | | | | | | | | | | |
| Highway and Bridge Improvement | \$364,101,444 | 4.95% | \$348,799,624 | 4.61% | \$288,141,134 | 3.65% | \$422,554,261 | 4.38% | \$354,641,468 | 3.25% |
| Maintenance and Operations | \$164,969,672 | 2.24% | \$168,179,287 | 2.22% | \$168,320,441 | 2.13% | \$179,536,166 | 1.86% | \$172,301,782 | 1.58% |
| Local Road Assistance | \$20,923,609 | 0.28% | \$21,271,563 | 0.28% | \$21,064,348 | 0.27% | \$0 | 0.00% | \$20,244,024 | 0.19% |
| Debt Service - Transportation | \$23,343,973 | 0.32% | \$19,765,557 | 0.26% | \$13,263,886 | 0.17% | \$7,929,560 | 0.08% | \$2,320,500 | 0.02% |
| Other Transportation Programs | \$52,279,898 | 0.71% | \$50,241,115 | 0.66% | \$45,591,978 | 0.58% | \$51,523,262 | 0.53% | \$63,065,443 | 0.58% |
| Transportation | \$625,618,596 | 8.51% | \$608,257,147 | 8.03% | \$536,381,787 | 6.79% | \$661,543,249 | 6.86% | \$612,573,217 | 5.61% |
| Treasurer of State | | | | | | | | | | |
| Debt Service - Treasury | \$75,462,390 | 1.03% | \$84,554,683 | 1.12% | \$93,625,109 | 1.18% | \$102,506,404 | 1.06% | \$104,260,694 | 0.95% |
| Municipal Revenue Sharing - Treasury | \$65,228,806 | 0.89% | \$69,338,500 | 0.92% | \$74,095,531 | 0.94% | \$113,613,229 | 1.18% | \$156,047,741 | 1.43% |
| Property Tax Relief and Reimb Program | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$32,593,975 | 0.34% | \$65,746 | 0.00% |
| Other Treasury Programs | \$1,673,856 | 0.02% | \$1,510,658 | 0.02% | \$1,752,991 | 0.02% | \$1,923,039 | 0.02% | \$2,374,061 | 0.02% |
| Treasurer of State | \$142,365,052 | 1.94% | \$155,403,841 | 2.05% | \$169,473,632 | 2.14% | \$250,636,646 | 2.60% | \$262,748,242 | 2.41% |
| All Other - State Agencies | \$53,366,566 | 0.73% | \$39,910,988 | 0.53% | \$39,522,208 | 0.50% | \$37,471,378 | 0.39% | \$43,553,504 | 0.40% |
| Total Expenditures - All Operating Funds | \$7,351,096,365 | 100.0% | \$7,571,786,562 | 100.0% | \$7,901,231,529 | 100.0% | \$9,647,448,254 | 100.0% | \$10,923,049,035 | 100.0% |

¹ Includes Federal Expenditures Fund - Coronavirus Relief Fund (CRF) spending totaling \$289.2 million in FY 2020. Also includes Federal Expenditures Funds spending increases of \$792.3 million in FY 2020 for Employment Security Services for unemployment insurance benefits to individuals impacted by COVID-19.

² Includes Federal Expenditures Fund - Coronavirus Relief Fund (CRF) spending totaling \$769.9 million in FY 2021. Also includes Federal Expenditures Funds spending increases of \$1,048.4 million in FY 2021 for Employment Security Services for unemployment insurance benefits to individuals impacted by COVID-19 and includes Federal Expenditures Fund - ARP (American Rescue Plan) spending totaling \$0.7 million in FY 2021.

Table OPF-3 Total Operating Funds Expenditures By Category - Fiscal Years 2017 - 2021

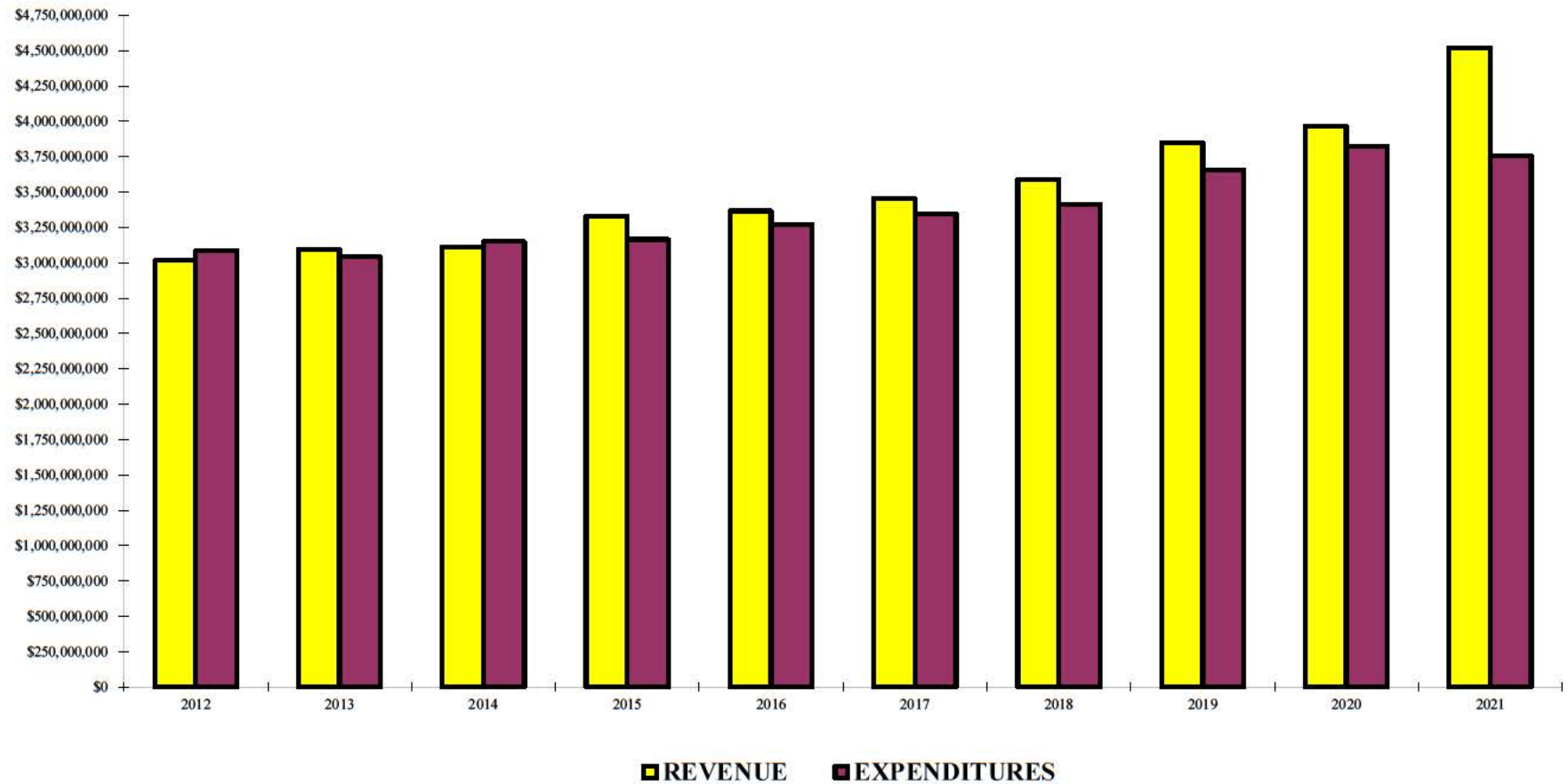
| Expenditure Category | 2017 | | 2018 | | 2019 | | 2020 ¹ | | 2021 ² | |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|-------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Personal Services | | | | | | | | | | |
| Salaries and Wages | \$560,905,364 | 7.6% | \$568,643,349 | 7.5% | \$590,159,208 | 7.5% | \$645,667,828 | 6.7% | \$690,384,165 | 6.3% |
| Retirement Costs | \$196,806,146 | 2.7% | \$204,466,562 | 2.7% | \$214,096,845 | 2.7% | \$216,558,367 | 2.2% | \$228,268,065 | 2.1% |
| Health Insurance | \$125,167,994 | 1.7% | \$126,474,319 | 1.7% | \$128,431,778 | 1.6% | \$134,925,977 | 1.4% | \$138,248,545 | 1.3% |
| Other Fringe Benefits | \$28,964,351 | 0.4% | \$31,778,420 | 0.4% | \$31,846,877 | 0.4% | \$36,077,978 | 0.4% | \$36,221,411 | 0.3% |
| Unemployment Reimbursements | \$753,230 | 0.0% | \$760,288 | 0.0% | \$628,677 | 0.0% | \$582,384 | 0.0% | \$527,426 | 0.0% |
| Personal Services - Subtotal | \$912,597,084 | 12.4% | \$932,122,939 | 12.3% | \$965,163,385 | 12.2% | \$1,033,812,534 | 10.7% | \$1,093,649,612 | 10.0% |
| All Other | | | | | | | | | | |
| Professional Services | \$345,148,176 | 4.7% | \$348,724,195 | 4.6% | \$348,755,896 | 4.4% | \$402,906,784 | 4.2% | \$443,400,152 | 4.1% |
| Travel Expenses | \$12,755,833 | 0.2% | \$12,327,609 | 0.2% | \$13,143,373 | 0.2% | \$10,537,178 | 0.1% | \$4,825,230 | 0.0% |
| Miscellaneous Operating Expenses | \$191,872,193 | 2.6% | \$192,832,310 | 2.5% | \$200,368,319 | 2.5% | \$192,657,914 | 2.0% | \$195,147,271 | 1.8% |
| Commodities | \$224,256,773 | 3.1% | \$228,048,225 | 3.0% | \$232,679,686 | 2.9% | \$241,383,955 | 2.5% | \$264,090,261 | 2.4% |
| Grants, Subsidies and Pensions | | | | | | | | | | |
| To Other Governments | \$1,358,778,228 | 18.5% | \$1,395,451,452 | 18.4% | \$1,494,348,347 | 18.9% | \$1,577,679,209 | 16.4% | \$2,015,368,388 | 18.5% |
| To Public and Private Organizations | \$811,571,288 | 11.0% | \$835,344,457 | 11.0% | \$906,470,699 | 11.5% | \$908,073,885 | 9.4% | \$1,333,718,576 | 12.2% |
| To Individuals | \$3,019,478,483 | 41.1% | \$3,189,876,913 | 42.1% | \$3,329,913,692 | 42.1% | \$4,759,665,281 | 49.3% | \$5,107,196,562 | 46.8% |
| Debt Service | | | | | | | | | | |
| Principal | \$102,632,735 | 1.4% | \$110,685,336 | 1.5% | \$116,143,976 | 1.5% | \$116,577,191 | 1.2% | \$119,738,808 | 1.1% |
| Interest | \$29,675,302 | 0.4% | \$32,497,640 | 0.4% | \$36,994,754 | 0.5% | \$42,633,802 | 0.4% | \$46,568,587 | 0.4% |
| Contributions and Transfers to Other Funds | \$31,357,711 | 0.4% | \$27,266,384 | 0.4% | \$28,642,137 | 0.4% | \$32,043,775 | 0.3% | \$33,673,513 | 0.3% |
| All Other - Subtotal | \$6,127,526,723 | 83.4% | \$6,373,054,521 | 84.2% | \$6,707,460,880 | 84.9% | \$8,284,158,975 | 85.9% | \$9,563,727,347 | 87.6% |
| Capital Expenditures | \$310,972,557 | 4.2% | \$266,609,102 | 3.5% | \$228,607,264 | 2.9% | \$329,476,745 | 3.4% | \$265,672,076 | 2.4% |
| Total Expenditures | \$7,351,096,365 | 100.0% | \$7,571,786,562 | 100.0% | \$7,901,231,529 | 100.0% | \$9,647,448,254 | 100.0% | \$10,923,049,035 | 100.0% |

¹ Includes Federal Expenditures Fund - Coronavirus Relief Fund (CRF) spending totaling \$289.2 million in FY 2020. Also includes Federal Expenditures Funds spending increases of \$792.3 million in FY 2020 for Employment Security Services for unemployment insurance benefits to individuals impacted by COVID-19.

² Includes Federal Expenditures Fund - Coronavirus Relief Fund (CRF) spending totaling \$769.9 million in FY 2021. Also includes Federal Expenditures Funds spending increases of \$1,048.4 million in FY 2021 for Employment Security Services for unemployment insurance benefits to individuals impacted by COVID-19 and includes Federal Expenditures Fund - ARP (American Rescue Plan) spending totaling \$0.7 million in FY 2021.

Chart GF-1 General Fund

Revenue and Expenditures
Fiscal Years 2012 - 2021



| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUE | \$3,015,538,222 | \$3,094,383,842 | \$3,113,496,933 | \$3,329,326,547 | \$3,366,191,131 | \$3,454,903,862 | \$3,587,675,847 | \$3,848,511,092 | \$3,969,343,702 | \$4,520,591,145 |
| Annual % Change | 2.4% | 2.6% | 0.6% | 6.9% | 1.1% | 2.6% | 3.8% | 7.3% | 3.1% | 13.9% |
| EXPENDITURES | \$3,087,289,656 | \$3,040,965,276 | \$3,149,348,298 | \$3,165,515,092 | \$3,272,174,288 | \$3,346,082,365 | \$3,416,116,456 | \$3,658,593,840 | \$3,824,614,337 | \$3,755,095,119 |
| Annual % Change | 8.0% | -1.5% | 3.6% | 0.5% | 3.4% | 2.3% | 2.1% | 7.1% | 4.5% | -1.8% |

Table GF-1 General Fund Revenue – Fiscal Years 2017 – 2021

| REVENUE SOURCE | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|-----------------|------------|-----------------|------------|-----------------|------------|-----------------|------------|-----------------|------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Individual Income Tax | \$1,523,852,981 | 44.11% | \$1,595,191,847 | 44.46% | \$1,701,005,768 | 44.20% | \$1,835,972,805 | 46.25% | \$2,069,715,243 | 45.78% |
| Corporate Income Tax | \$175,239,114 | 5.07% | \$185,737,065 | 5.18% | \$252,866,884 | 6.57% | \$216,131,489 | 5.45% | \$284,316,774 | 6.29% |
| Sales and Use Taxes | \$1,336,944,791 | 38.70% | \$1,423,551,101 | 39.68% | \$1,503,771,784 | 39.07% | \$1,555,713,076 | 39.19% | \$1,801,958,931 | 39.86% |
| Service Provider Tax | \$61,211,051 | 1.77% | \$59,601,858 | 1.66% | \$59,012,956 | 1.53% | \$58,012,511 | 1.46% | \$51,350,442 | 1.14% |
| Estate Tax | \$11,717,686 | 0.34% | \$13,801,409 | 0.38% | \$15,851,350 | 0.41% | \$21,079,344 | 0.53% | \$40,399,594 | 0.89% |
| Cigarette Tax | \$130,199,296 | 3.77% | \$119,145,911 | 3.32% | \$112,811,023 | 2.93% | \$120,611,230 | 3.04% | \$117,682,883 | 2.60% |
| Adult-Use Marijuana Sales and Excise Tax | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$4,424,699 | 0.10% |
| Tobacco Products Tax | \$14,043,911 | 0.41% | \$13,803,790 | 0.38% | \$13,166,671 | 0.34% | \$16,720,087 | 0.42% | \$26,910,235 | 0.60% |
| Cigarette and Tobacco Products License Fees | \$208,649 | 0.01% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| Liquor Sales and Operations | \$9,860,441 | 0.29% | \$50,272 | 0.00% | \$56,150 | 0.00% | \$55,400 | 0.00% | \$95,910 | 0.00% |
| Premium Tax - Spirits | \$2,665,194 | 0.08% | \$2,675,290 | 0.07% | \$2,799,422 | 0.07% | \$2,965,214 | 0.07% | \$3,123,535 | 0.07% |
| Excise Tax - Beer and Wine | \$16,601,224 | 0.48% | \$16,971,591 | 0.47% | \$17,174,484 | 0.45% | \$14,912,765 | 0.38% | \$15,337,078 | 0.34% |
| Liquor License Fees | \$3,983,425 | 0.12% | \$4,033,349 | 0.11% | \$3,957,440 | 0.10% | \$2,976,750 | 0.07% | \$4,410,764 | 0.10% |
| Insurance Premium Taxes | \$76,553,592 | 2.22% | \$73,468,185 | 2.05% | \$77,277,183 | 2.01% | \$82,145,116 | 2.07% | \$84,462,691 | 1.87% |
| Finance Industry Fees and Assessments | \$30,019,796 | 0.87% | \$29,201,565 | 0.81% | \$29,082,500 | 0.76% | \$27,952,210 | 0.70% | \$27,220,420 | 0.60% |
| Health Care Institution License Fees | \$598,261 | 0.02% | \$457,179 | 0.01% | \$516,510 | 0.01% | \$411,622 | 0.01% | \$348,984 | 0.01% |
| Telecommunications Excise Tax | \$6,248,478 | 0.18% | \$6,221,980 | 0.17% | \$6,317,492 | 0.16% | \$6,418,268 | 0.16% | \$6,724,254 | 0.15% |
| Real Estate Transfer Tax | \$17,059,116 | 0.49% | \$15,927,432 | 0.44% | \$19,105,924 | 0.50% | \$16,501,776 | 0.42% | \$22,091,539 | 0.49% |
| Unorganized Territory Taxes | \$13,578,696 | 0.39% | \$14,188,381 | 0.40% | \$13,334,138 | 0.35% | \$12,547,461 | 0.32% | \$13,920,825 | 0.31% |
| Commercial Forestry Excise Tax | \$2,311,014 | 0.07% | \$2,052,950 | 0.06% | \$2,771,162 | 0.07% | \$2,264,871 | 0.06% | \$2,955,117 | 0.07% |
| Corporation Fees and Licenses | \$10,540,087 | 0.31% | \$11,094,542 | 0.31% | \$10,759,676 | 0.28% | \$11,777,263 | 0.30% | \$15,039,682 | 0.33% |
| Milk Handling Fee | \$4,613,496 | 0.13% | \$4,916,070 | 0.14% | \$4,848,648 | 0.13% | \$1,676,018 | 0.04% | \$3,880,801 | 0.09% |
| Marine Resources License Fees | \$2,363,502 | 0.07% | \$1,619,232 | 0.05% | \$1,652,792 | 0.04% | \$1,627,283 | 0.04% | \$1,694,340 | 0.04% |
| Mahogany Quahog Tax | \$0 | 0.00% | \$0 | 0.00% | (\$41) | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| Hunting and Fishing License Fees | \$16,268,782 | 0.47% | \$16,164,837 | 0.45% | \$16,282,770 | 0.42% | \$16,514,289 | 0.42% | \$18,861,172 | 0.42% |
| Gasoline Tax | \$273,523 | 0.01% | \$278,995 | 0.01% | \$278,086 | 0.01% | \$261,883 | 0.01% | \$248,404 | 0.01% |
| Motor Vehicle and Operator License Fees | \$2,613,016 | 0.08% | \$2,607,282 | 0.07% | \$2,653,642 | 0.07% | \$1,993,212 | 0.05% | \$2,412,711 | 0.05% |
| ATV, Snowmobile and Watercraft Fees | \$4,712,468 | 0.14% | \$4,482,839 | 0.12% | \$4,700,071 | 0.12% | \$4,970,419 | 0.13% | \$5,337,040 | 0.12% |
| Environmental Protection Fees | \$447 | 0.00% | \$578 | 0.00% | \$308 | 0.00% | \$74 | 0.00% | \$0 | 0.00% |
| Pari-mutuel Revenue | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$2,023 | 0.00% | \$24,166 | 0.00% |
| Casino/Racino Revenue | \$8,624,011 | 0.25% | \$8,367,971 | 0.23% | \$8,468,389 | 0.22% | \$6,542,913 | 0.16% | \$7,234,295 | 0.16% |
| Miscellaneous Taxes, Fees and Assessments | \$4,900,056 | 0.14% | \$4,560,676 | 0.13% | \$5,407,357 | 0.14% | \$6,828,195 | 0.17% | \$6,558,599 | 0.15% |

Table GF-1 General Fund Revenue (continued)

| REVENUE SOURCE | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| % of Total | % of Total | % of Total | % of Total | % of Total | % of Total |
| Lottery Revenue | \$58,219,690 | \$62,307,123 | \$62,675,109 | \$64,589,742 | \$70,647,717 |
| From Federal Government | \$4,431,890 | \$1,287,731 | \$438,945 | \$239,472 | \$203,806 |
| From Local Governments | \$254,149 | \$260,674 | \$357,641 | \$269,985 | \$318,182 |
| From Private Sources | \$1,619,463 | \$1,477,799 | \$1,584,080 | \$1,890,831 | \$2,239,200 |
| Service Charges for Current Services | \$22,366,677 | \$24,438,729 | \$25,046,849 | \$28,980,358 | \$24,768,495 |
| Tax Relief Program Transfers | (\$63,961,530) | (\$65,413,185) | (\$68,087,807) | (\$74,637,969) | (\$75,987,519) |
| Transfers for Municipal Revenue Sharing | (\$65,228,793) | (\$69,338,529) | (\$74,095,532) | (\$113,613,360) | (\$156,047,730) |
| Contributions and Transfers from Other Funds | (\$33,572,866) | (\$40,041,051) | (\$31,745,404) | (\$31,071,836) | (\$28,623,107) |
| State Cost Allocation Program Transfers | \$19,459,021 | \$17,229,423 | \$18,291,345 | \$24,911,989 | \$28,721,621 |
| Sales and Compensation for Loss of Property | \$328,614 | \$288,287 | \$155,640 | \$91,359 | \$139,855 |
| Fines, Forfeits and Penalties | \$19,589,175 | \$18,402,955 | \$15,485,118 | \$9,986,146 | \$8,720,806 |
| Earnings on Investments | \$3,592,268 | \$6,601,717 | \$12,474,570 | \$12,121,418 | \$6,748,690 |
| Total - General Fund Revenue | \$3,454,903,862 | \$3,587,675,847 | \$3,848,511,092 | \$3,969,343,702 | \$4,520,591,145 |
| | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

Table GF-2 General Fund Expenditures by Department and Major Programs - Fiscal Years 2017 - 2021

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|-----------------|------------|-----------------|------------|-----------------|------------|-----------------|------------|-----------------|------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Administrative and Financial Services (DAFS) | | | | | | | | | | |
| Tax Relief and Reimbursement Programs | \$45,890,544 | 1.37% | \$59,059,680 | 1.73% | \$73,415,376 | 2.01% | \$76,961,059 | 2.01% | \$97,703,523 | 2.60% |
| Revenue Services | \$35,928,722 | 1.07% | \$36,057,936 | 1.06% | \$35,459,188 | 0.97% | \$41,141,421 | 1.08% | \$39,264,023 | 1.05% |
| Governmental Facilities Authority Debt | \$16,094,528 | 0.48% | \$16,085,845 | 0.47% | \$17,147,436 | 0.47% | \$19,244,868 | 0.50% | \$20,724,917 | 0.55% |
| Other DAFS Programs | \$44,492,488 | 1.33% | \$47,394,690 | 1.39% | \$58,801,020 | 1.61% | \$66,442,391 | 1.74% | \$52,837,938 | 1.41% |
| Administrative and Financial Services | \$142,406,282 | 4.26% | \$158,598,151 | 4.64% | \$184,823,021 | 5.05% | \$203,789,739 | 5.33% | \$210,530,401 | 5.61% |
| Agriculture, Food and Rural Resources | \$7,386,826 | 0.22% | \$8,812,004 | 0.26% | \$8,942,923 | 0.24% | \$10,480,721 | 0.27% | \$9,345,416 | 0.25% |
| Attorney General | \$19,244,126 | 0.58% | \$20,215,422 | 0.59% | \$20,727,302 | 0.57% | \$21,494,276 | 0.56% | \$22,705,240 | 0.60% |
| Conservation | \$23,057,125 | 0.69% | \$23,165,024 | 0.68% | \$25,283,121 | 0.69% | \$24,403,758 | 0.64% | \$18,310,489 | 0.49% |
| Corrections | | | | | | | | | | |
| Adult Correctional Facilities | \$73,566,333 | 2.20% | \$67,301,842 | 1.97% | \$66,192,582 | 1.81% | \$69,184,423 | 1.81% | \$31,740,760 | 0.85% |
| Juvenile Correctional Facilities | \$26,819,220 | 0.80% | \$32,680,276 | 0.96% | \$34,113,718 | 0.93% | \$34,751,343 | 0.91% | \$16,050,532 | 0.43% |
| State Board of Corrections | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| Other Corrections Programs | \$81,268,243 | 2.43% | \$78,982,581 | 2.31% | \$87,227,727 | 2.38% | \$85,118,021 | 2.23% | \$77,797,572 | 2.07% |
| Corrections | \$181,653,796 | 5.43% | \$178,964,698 | 5.24% | \$187,534,026 | 5.13% | \$189,053,787 | 4.94% | \$125,588,864 | 3.34% |
| Cultural Agencies | \$6,476,932 | 0.19% | \$6,392,363 | 0.19% | \$6,692,616 | 0.18% | \$7,689,502 | 0.20% | \$7,511,766 | 0.20% |
| Defense, Veterans and Emergency Management | \$7,978,351 | 0.24% | \$7,865,194 | 0.23% | \$9,009,771 | 0.25% | \$10,029,484 | 0.26% | \$8,864,144 | 0.24% |
| Economic and Community Development | \$10,841,560 | 0.32% | \$12,502,468 | 0.37% | \$12,920,135 | 0.35% | \$13,296,881 | 0.35% | \$12,823,171 | 0.34% |
| Education | | | | | | | | | | |
| General Purpose Aid for Local Schools | \$957,390,506 | 28.61% | \$987,848,927 | 28.92% | \$1,064,855,423 | 29.11% | \$1,111,225,792 | 29.05% | \$1,172,816,131 | 31.23% |
| Teacher Retirement | \$156,985,484 | 4.69% | \$172,880,735 | 5.06% | \$181,527,832 | 4.96% | \$224,008,450 | 5.86% | \$228,931,176 | 6.10% |
| Child Development Services | \$28,682,282 | 0.86% | \$30,189,076 | 0.88% | \$36,118,268 | 0.99% | \$38,334,246 | 1.00% | \$38,628,604 | 1.03% |
| Other Department of Education Programs | \$49,505,664 | 1.48% | \$40,440,495 | 1.18% | \$40,266,697 | 1.10% | \$41,602,376 | 1.09% | \$41,408,773 | 1.10% |
| Education | \$1,192,563,936 | 35.64% | \$1,231,359,234 | 36.05% | \$1,322,768,219 | 36.16% | \$1,415,170,865 | 37.00% | \$1,481,784,684 | 39.46% |
| Environmental Protection | \$7,458,406 | 0.22% | \$7,729,937 | 0.23% | \$9,428,525 | 0.26% | \$8,631,827 | 0.23% | \$8,497,026 | 0.23% |
| Executive Department | \$4,286,027 | 0.13% | \$4,277,750 | 0.13% | \$4,736,064 | 0.13% | \$5,028,722 | 0.13% | \$5,106,395 | 0.14% |
| Health & Human Services | | | | | | | | | | |
| MaineCare/Medicaid | \$759,422,583 | 22.70% | \$774,194,890 | 22.66% | \$833,718,806 | 22.79% | \$833,077,029 | 21.78% | \$727,801,801 | 19.38% |
| MH/DS State Grant Programs | \$72,938,470 | 2.18% | \$61,210,164 | 1.79% | \$66,458,812 | 1.82% | \$63,200,685 | 1.65% | \$61,750,718 | 1.64% |
| Child Welfare Services/Foster Care | \$52,110,733 | 1.56% | \$46,111,619 | 1.35% | \$67,049,840 | 1.83% | \$69,984,417 | 1.83% | \$74,324,077 | 1.98% |
| TANF/ASPIRE | \$24,254,717 | 0.72% | \$23,177,157 | 0.68% | \$16,805,824 | 0.46% | \$27,987,481 | 0.73% | \$24,583,632 | 0.65% |
| Elder Services State Programs | \$47,642,575 | 1.42% | \$50,124,879 | 1.47% | \$56,895,951 | 1.56% | \$65,538,134 | 1.71% | \$67,693,371 | 1.80% |
| General Assistance | \$11,631,961 | 0.35% | \$11,174,183 | 0.33% | \$8,677,574 | 0.24% | \$7,242,457 | 0.19% | \$15,122,472 | 0.40% |
| Bureau of Health (MECDC) | \$6,438,210 | 0.19% | \$6,675,402 | 0.20% | \$7,141,341 | 0.20% | \$9,547,412 | 0.25% | \$18,697,764 | 0.50% |
| State Supplement to Federal SSI | \$6,801,596 | 0.20% | \$6,772,498 | 0.20% | \$6,818,483 | 0.19% | \$7,191,768 | 0.19% | \$7,078,702 | 0.19% |
| DHHS Management Programs | \$107,789,461 | 3.22% | \$108,546,574 | 3.18% | \$123,462,999 | 3.37% | \$125,285,366 | 3.28% | \$135,859,837 | 3.62% |
| Other DHHS Programs | \$42,313,609 | 1.26% | \$44,130,483 | 1.29% | \$44,345,558 | 1.21% | \$46,511,666 | 1.22% | \$47,662,336 | 1.27% |
| Health & Human Services | \$1,131,343,915 | 33.81% | \$1,132,117,850 | 33.14% | \$1,231,375,187 | 33.66% | \$1,255,566,415 | 32.83% | \$1,180,574,711 | 31.44% |

Table GF-2 General Fund Expenditures by Department and Major Programs (continued)

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Higher Education Institutions and Programs | \$296,269,018 | 8.85% | \$299,986,514 | 8.78% | \$307,501,182 | 8.40% | \$321,299,963 | 8.40% | \$322,006,644 | 8.58% |
| Indigent Legal Services¹ | \$16,227,386 | 0.48% | \$20,670,986 | 0.61% | \$0 | 0.00% | \$0 | 0.00% | \$15,771,662 | 0.42% |
| Inland Fisheries and Wildlife | \$27,131,909 | 0.81% | \$29,435,260 | 0.86% | \$31,486,909 | 0.86% | \$29,269,913 | 0.77% | \$22,332,842 | 0.59% |
| Judicial Department | \$70,871,505 | 2.12% | \$74,525,052 | 2.18% | \$81,304,931 | 2.22% | \$85,659,469 | 2.24% | \$87,574,832 | 2.33% |
| Labor | | | | | | | | | | |
| Rehabilitation Services | \$6,794,383 | 0.20% | \$7,837,598 | 0.23% | \$8,278,882 | 0.23% | \$7,984,278 | 0.21% | \$8,198,939 | 0.22% |
| Employment Services Activities | \$1,795,864 | 0.05% | \$1,826,101 | 0.05% | \$1,874,777 | 0.05% | \$1,868,796 | 0.05% | \$1,965,278 | 0.05% |
| Other Labor Programs | \$3,095,126 | 0.09% | \$2,213,828 | 0.06% | \$1,947,655 | 0.05% | \$2,004,562 | 0.05% | \$1,970,723 | 0.05% |
| Labor | \$11,685,373 | 0.35% | \$11,877,527 | 0.35% | \$12,101,314 | 0.33% | \$11,857,636 | 0.31% | \$12,134,939 | 0.32% |
| Legislature | \$28,118,007 | 0.84% | \$28,350,103 | 0.83% | \$31,618,192 | 0.86% | \$30,156,689 | 0.79% | \$31,748,460 | 0.85% |
| Marine Resources | \$10,050,233 | 0.30% | \$10,119,671 | 0.30% | \$10,749,415 | 0.29% | \$11,384,664 | 0.30% | \$9,571,453 | 0.25% |
| Public Safety | | | | | | | | | | |
| Public Safety - State Police | \$34,895,257 | 1.04% | \$35,431,305 | 1.04% | \$36,043,981 | 0.99% | \$30,637,961 | 0.80% | \$24,508,429 | 0.65% |
| Public Safety - Other Programs | \$10,569,738 | 0.32% | \$12,850,888 | 0.38% | \$12,359,146 | 0.34% | \$11,824,428 | 0.31% | \$12,682,621 | 0.34% |
| Public Safety | \$45,464,995 | 1.36% | \$48,282,193 | 1.41% | \$48,403,126 | 1.32% | \$42,462,389 | 1.11% | \$37,191,050 | 0.99% |
| Secretary of State | \$5,137,790 | 0.15% | \$5,916,526 | 0.17% | \$6,172,720 | 0.17% | \$5,656,830 | 0.15% | \$6,206,653 | 0.17% |
| Transportation | | | | | | | | | | |
| Highway and Bridge Improvement | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$8,000,000 | 0.21% | \$0 | 0.00% |
| Other Transportation Programs | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$2,000,000 | 0.05% |
| Transportation | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$8,000,000 | 0.21% | \$2,000,000 | 0.05% |
| Treasurer of State | | | | | | | | | | |
| Debt Service - Treasury | \$75,187,060 | 2.25% | \$84,340,293 | 2.47% | \$93,479,702 | 2.56% | \$102,432,531 | 2.68% | \$104,260,694 | 2.78% |
| Other Treasury Programs | \$1,673,856 | 0.05% | \$1,510,658 | 0.04% | \$1,752,991 | 0.05% | \$1,670,903 | 0.04% | \$1,994,787 | 0.05% |
| Treasurer of State | \$76,860,915 | 2.30% | \$85,850,951 | 2.51% | \$95,232,693 | 2.60% | \$104,103,434 | 2.72% | \$106,255,481 | 2.83% |
| All Other - State Agencies² | \$23,567,949 | 0.70% | \$9,101,579 | 0.27% | \$9,782,449 | 0.27% | \$10,127,374 | 0.26% | \$10,658,795 | 0.28% |
| Total Expenditures - General Fund | \$3,346,082,365 | 100.0% | \$3,416,116,456 | 100.0% | \$3,658,593,840 | 100.0% | \$3,824,614,337 | 100.0% | \$3,755,095,119 | 100.0% |

¹ P. L. 2017, c. 284 (2018-2019 Biennial Budget) replaced the FY 2019 General Fund appropriation for the Maine Commission on Indigent Legal Services with an Other Special Revenue Funds allocation funded by a one-time transfer from the unappropriated surplus of the General Fund. P.L.2019 c. 343 (2020-2021 Biennial Budget) provided an additional one-time transfer and allocation for FY 2020 and provided a General Fund appropriation for FY 2021.

² P.L. 2017, c. 2 included a one-time General Fund appropriation of \$13,990,596 for FY 2017 to the Maine Public Employees Retirement System to pay for the unfunded actuarial liability costs associated with the Maine Community College System.

Table GF-3 General Fund Expenditures By Category - Fiscal Years 2017 - 2021

| Expenditure Category | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Personal Services | | | | | | | | | | |
| Salaries and Wages | \$290,544,609 | 8.7% | \$287,906,661 | 8.4% | \$298,721,528 | 8.2% | \$308,375,635 | 8.1% | \$247,093,215 | 6.6% |
| Retirement Costs | \$99,090,438 | 3.0% | \$106,314,477 | 3.1% | \$113,184,470 | 3.1% | \$113,782,615 | 3.0% | \$114,651,030 | 3.1% |
| Health Insurance | \$59,770,112 | 1.8% | \$63,059,151 | 1.8% | \$64,687,512 | 1.8% | \$67,788,295 | 1.8% | \$68,469,209 | 1.8% |
| Other Fringe Benefits | \$13,020,662 | 0.4% | \$15,749,864 | 0.5% | \$15,994,332 | 0.4% | \$17,540,841 | 0.5% | \$17,473,734 | 0.5% |
| Unemployment Reimbursements | \$407,329 | 0.0% | \$424,905 | 0.0% | \$397,205 | 0.0% | \$324,596 | 0.0% | \$277,634 | 0.0% |
| Personal Services - Subtotal | \$462,833,151 | 13.8% | \$473,455,058 | 13.9% | \$492,985,047 | 13.5% | \$507,811,981 | 13.3% | \$447,964,822 | 11.9% |
| All Other | | | | | | | | | | |
| Professional Services | \$131,340,313 | 3.9% | \$131,497,748 | 3.8% | \$125,827,497 | 3.4% | \$133,857,077 | 3.5% | \$159,834,493 | 4.3% |
| Travel Expenses | \$6,078,194 | 0.2% | \$5,686,640 | 0.2% | \$6,212,467 | 0.2% | \$4,650,998 | 0.1% | \$2,264,916 | 0.1% |
| Miscellaneous Operating Expenses | \$93,690,840 | 2.8% | \$92,341,809 | 2.7% | \$101,760,779 | 2.8% | \$83,421,746 | 2.2% | \$77,086,457 | 2.1% |
| Commodities | \$93,261,743 | 2.8% | \$94,032,078 | 2.8% | \$101,499,215 | 2.8% | \$111,717,807 | 2.9% | \$102,339,225 | 2.7% |
| Grants, Subsidies and Pensions | | | | | | | | | | |
| To Other Governments | \$988,573,957 | 29.5% | \$1,030,154,802 | 30.2% | \$1,109,799,622 | 30.3% | \$1,164,001,422 | 30.4% | \$1,252,845,971 | 33.4% |
| To Public and Private Organizations | \$473,973,783 | 14.2% | \$487,054,055 | 14.3% | \$536,083,332 | 14.7% | \$543,853,666 | 14.2% | \$552,946,812 | 14.7% |
| To Individuals | \$985,890,763 | 29.5% | \$989,554,067 | 29.0% | \$1,051,267,597 | 28.7% | \$1,128,563,498 | 29.5% | \$1,012,653,377 | 27.0% |
| Debt Service | | | | | | | | | | |
| Principal | \$68,808,612 | 2.1% | \$76,629,931 | 2.2% | \$87,330,204 | 2.4% | \$92,062,484 | 2.4% | \$100,186,061 | 2.7% |
| Interest | \$22,570,133 | 0.7% | \$25,483,331 | 0.7% | \$30,772,340 | 0.8% | \$35,971,105 | 0.9% | \$39,911,859 | 1.1% |
| Contributions and Transfers to Other Funds | \$7,098,857 | 0.2% | \$4,455,776 | 0.1% | \$4,856,602 | 0.1% | \$2,874,520 | 0.1% | \$2,478,727 | 0.1% |
| All Other - Subtotal | \$2,871,287,195 | 85.8% | \$2,936,890,239 | 86.0% | \$3,155,409,655 | 86.2% | \$3,300,974,324 | 86.3% | \$3,302,547,898 | 87.9% |
| Capital Expenditures | \$11,962,018 | 0.4% | \$5,771,159 | 0.2% | \$10,199,138 | 0.3% | \$15,828,032 | 0.4% | \$4,582,398 | 0.1% |
| Total Expenditures | \$3,346,082,365 | 100.0% | \$3,416,116,456 | 100.0% | \$3,658,593,840 | 100.0% | \$3,824,614,337 | 100.0% | \$3,755,095,119 | 100.0% |

STATE CONTINGENT ACCOUNT
(5 M.R.S.A. § 1507)

The State Contingent Account is a General Fund account. The resources of the account are replenished at the close of each fiscal year by a statutory distribution from the available unappropriated surplus of the General Fund (the so-called “cascade”) up to a maximum amount for each fiscal year, currently \$350,000. The Governor may allocate funds from this account for a number of specific purposes, including emergencies. A separate statement is required in the State Controller’s official report to detail all transfers made from this account. The expenditures from the State Contingent Account are included in total General Fund expenditures in the fiscal year in which they are expended.

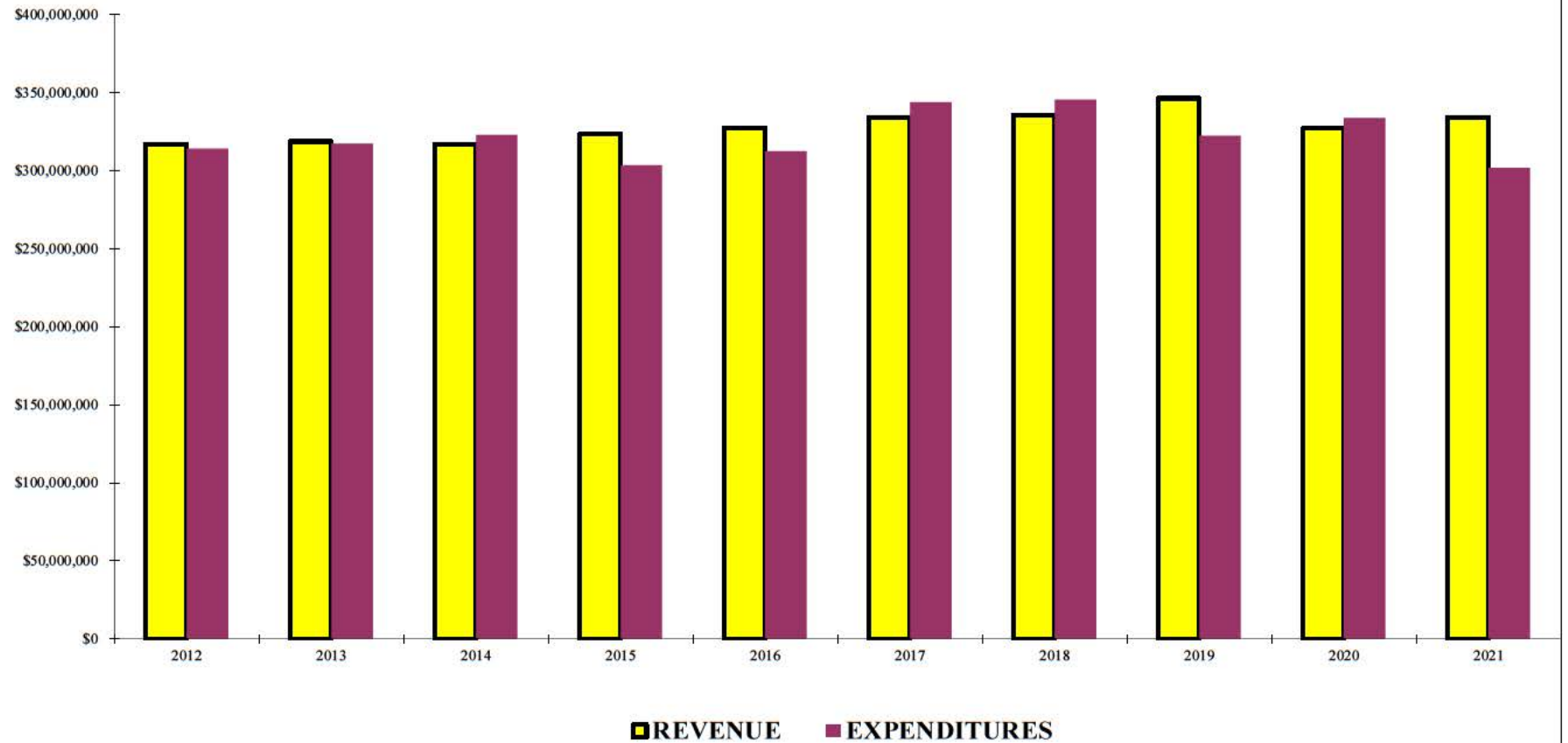
Table GF-4 Transfers from the State Contingent Account

| <u>Fiscal Year</u> | <u>Transfers</u> | <u>Fiscal Year</u> | <u>Transfers</u> |
|-------------------------------|-------------------------|-------------------------------|-------------------------|
| 2002 | \$153,519 | 2012 | \$300,000 |
| 2003 | \$287,962 | 2013 | \$262,000 |
| 2004 | \$306,000 | 2014 | \$265,000 |
| 2005 | \$349,219 | 2015 | \$230,129 |
| 2006 | \$349,500 | 2016 | \$348,000 |
| 2007 | \$344,791 | 2017 | \$100,810 |
| 2008 | \$350,000 | 2018 | \$350,000 |
| 2009 | \$2,331,035 | 2019 | \$324,676 |
| 2010 | \$18,965 | 2020 | \$74,090 |
| 2011 | \$150,000 | 2021 | \$0 |

History – State Contingent Account

PL 1985, c. 759, increased annual cap to \$675,000 in fiscal year 1987 and \$600,000 in fiscal years thereafter. PL 1987, c. 816, Part N, effective June 30, 1988, increased annual cap to \$1,350,000 beginning in fiscal year 1989 to provide an additional \$750,000 for Job Development Training. PL 1993, c. 410, Part QQQ provided General Fund appropriations of \$1,000,000 annually in fiscal years 1994 and 1995 to the State Contingent Account for the training fund for job retention to bring the total amount available to the State Contingent Account to \$2,350,000. PL 1995, c. 464, sections 1 and 2 repealed the authority to transfer year-end balances to the State Contingent Account effective July 1, 1997 and instead authorized the Governor to request a maximum General Fund appropriation of \$2,350,000 per year. PL 1995, c. 665, Part DD authorized the transfer of up to \$2,000,000 in fiscal year 1997 from the State Contingent Account, job development training to the Governor’s Training Initiative Program. PL 1997, c. 24, Part C, restored the authority to transfer year-end balances to the State Contingent Account, effective for the close of fiscal year 1997 and thereafter, but capped the amount at \$350,000. At the end of each fiscal year the Governor may request a General Fund appropriation to bring the total available in the State Contingent Account to a maximum of \$2,350,000. PL 2005, c. 12, Part CC effective June 29, 2005 added a provision that authorizes the Governor to access any funds available to the State, up to a maximum of \$750,000 if funds remaining in the State Contingent Account are not sufficient to address an emergency expense as authorized by 5 M.R.S.A. § 1507, sub-§4. \$600,000 was transferred pursuant to the authority in fiscal year 2005, \$750,000 was transferred in fiscal year 2006 and \$328,402 was transferred in fiscal year 2008. This provision was not used in fiscal year 2007 and fiscal year 2009. In 2009, an additional \$2,000,000 was transferred into the State Contingent Account from the General Fund unappropriated surplus to assist with the development of an early care and education infrastructure.

Chart HF-1 Highway Fund
Revenue and Expenditures
Fiscal Years 2012 - 2021



| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| REVENUE | \$317,202,409 | \$318,825,700 | \$317,076,964 | \$323,494,586 | \$327,447,700 | \$334,318,123 | \$335,629,796 | \$346,493,814 | \$327,176,570 | \$334,002,888 |
| Annual % Change | 1.9% | 0.5% | -0.5% | 2.0% | 1.2% | 2.1% | 0.4% | 3.2% | -5.6% | 2.1% |
| EXPENDITURES | \$314,187,693 | \$317,286,359 | \$323,035,476 | \$303,597,502 | \$312,668,230 | \$343,946,683 | \$345,534,719 | \$322,441,757 | \$333,854,013 | \$301,965,753 |
| Annual % Change | -2.1% | 1.0% | 1.8% | -6.0% | 3.0% | 10.0% | 0.5% | -6.7% | 3.5% | -9.6% |

**Table HF-1 Highway Fund Revenue
Fiscal Years 2017 - 2021**

| REVENUE SOURCE | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | \$ | \$ | \$ | \$ | \$ |
| | % of Total | % of Total | % of Total | % of Total | % of Total |
| Gasoline Tax | \$181,705,762 | \$186,051,767 | \$185,717,327 | \$175,151,150 | \$165,362,785 |
| Special Fuel and Road Use Taxes | \$46,585,679 | \$39,944,634 | \$45,869,101 | \$43,819,484 | \$44,307,941 |
| Motor Vehicle and Operator License Fees | | | | | |
| Motor Vehicle and Truck Registration Fees | \$58,227,081 | \$58,593,065 | \$59,517,067 | \$55,424,512 | \$64,930,412 |
| Title Fees | \$9,900,192 | \$10,035,272 | \$10,532,203 | \$10,020,035 | \$11,616,971 |
| Special Registration Plates | \$2,321,858 | \$2,347,820 | \$2,384,215 | \$2,454,809 | \$2,487,457 |
| Long-term Trailer Registration Fees | \$11,768,669 | \$13,279,792 | \$15,134,872 | \$14,186,866 | \$15,281,749 |
| Motor Vehicle Dealer Fees | \$174,612 | \$171,591 | \$170,535 | \$183,933 | \$189,355 |
| Motor Vehicle Inspection Fees | \$3,410,700 | \$3,373,100 | \$3,324,510 | \$3,120,970 | \$3,098,522 |
| Special Permit Fees | \$864,512 | \$934,272 | \$919,421 | \$874,251 | \$1,043,788 |
| Motor Vehicle Operator License Fees | \$7,302,245 | \$7,076,469 | \$8,006,964 | \$7,327,190 | \$9,791,656 |
| Operator's License Restoration Fees | \$1,654,330 | \$1,675,678 | \$1,599,668 | \$1,391,302 | \$1,449,070 |
| Driver Education Licensing Fees | \$38,615 | \$48,800 | \$40,940 | \$56,350 | \$61,350 |
| Motor Vehicle and Operator License Fees - Subtotal | \$95,662,813 | \$97,535,858 | \$101,630,394 | \$95,040,218 | \$109,950,330 |
| Miscellaneous Taxes, Fees and Assessments | \$103,939 | \$103,100 | \$133,285 | \$9,760 | \$97,117 |
| From Local Governments | \$3,649 | \$4,322 | \$3,536 | \$8,065 | \$1,676 |
| Service Charges for Current Services | \$4,034,243 | \$4,276,974 | \$4,425,719 | \$4,155,275 | \$4,739,627 |
| Contributions and Transfers from Other Funds | \$3,092,859 | \$4,509,889 | \$4,929,079 | \$5,779,218 | \$5,810,634 |
| State Cost Allocation Program Transfers | \$1,599,481 | \$1,680,498 | \$1,866,104 | \$1,688,982 | \$1,683,414 |
| Sales & Compensation for Loss of Property | \$180,935 | \$166,044 | \$99,604 | \$46,605 | \$216,729 |
| Fines, Forfeits and Penalties | \$719,555 | \$724,478 | \$610,373 | \$899,735 | \$1,248,923 |
| Earnings on Investments | \$348,432 | \$326,847 | \$893,027 | \$257,790 | \$305,414 |
| From Maine Turnpike Authority | \$270,775 | \$295,385 | \$316,264 | \$320,289 | \$278,299 |
| Total - Highway Fund Revenue | \$334,318,123 | \$335,629,796 | \$346,493,814 | \$327,176,570 | \$334,002,888 |
| | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

Table HF-2 Highway Fund Expenditures by Department and Major Programs - Fiscal Years 2017 - 2021

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Administrative and Financial Services (DAFS) | | | | | | | | | | |
| Buildings and Grounds Operations | \$1,597,633 | 0.46% | \$1,693,796 | 0.49% | \$1,866,104 | 0.58% | \$1,698,601 | 0.51% | \$1,683,414 | 0.50% |
| Revenue Services | \$509,708 | 0.15% | \$496,824 | 0.14% | \$560,758 | 0.17% | \$553,037 | 0.17% | \$443,174 | 0.15% |
| State Claims Board | \$65,605 | 0.02% | \$58,248 | 0.02% | \$58,701 | 0.02% | \$66,724 | 0.02% | \$75,206 | 0.02% |
| Other DAFS Programs | \$110,070 | 0.03% | \$117,302 | 0.03% | \$123,503 | 0.04% | \$124,869 | 0.04% | \$127,281 | 0.04% |
| Administrative and Financial Services | | | | | | | | | | |
| Environmental Protection | \$2,283,016 | 0.66% | \$2,366,170 | 0.68% | \$2,609,065 | 0.81% | \$2,443,231 | 0.73% | \$2,329,074 | 0.77% |
| Legislature | \$38,583 | 0.01% | \$33,053 | 0.01% | \$33,052 | 0.01% | \$33,050 | 0.01% | \$33,049 | 0.01% |
| Public Safety | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$2,948 | 0.00% | \$0 | 0.00% |
| Public Safety - State Police | \$18,604,514 | 5.41% | \$19,471,917 | 5.64% | \$19,766,035 | 6.13% | \$16,785,149 | 5.03% | \$12,504,136 | 4.14% |
| Public Safety - Other Programs | \$9,280,148 | 2.70% | \$10,068,253 | 2.91% | \$10,122,299 | 3.14% | \$9,254,623 | 2.77% | \$8,359,760 | 2.77% |
| Public Safety | \$27,884,662 | 8.11% | \$29,540,170 | 8.55% | \$29,888,334 | 9.27% | \$26,039,771 | 7.80% | \$20,863,896 | 6.91% |
| Secretary of State | | | | | | | | | | |
| Bureau of Motor Vehicles | \$35,014,433 | 10.18% | \$35,920,300 | 10.40% | \$36,731,923 | 11.39% | \$39,604,654 | 11.86% | \$40,621,872 | 13.45% |
| Secretary of State | \$35,014,433 | 10.18% | \$35,920,300 | 10.40% | \$36,731,923 | 11.39% | \$39,604,654 | 11.86% | \$40,621,872 | 13.45% |
| Transportation | | | | | | | | | | |
| Highway and Bridge Improvement | \$58,792,490 | 17.09% | \$58,612,528 | 16.96% | \$39,183,296 | 12.15% | \$67,118,561 | 20.10% | \$37,568,670 | 12.44% |
| Maintenance and Operations | \$158,161,491 | 45.98% | \$159,995,886 | 46.30% | \$160,936,181 | 49.91% | \$170,825,108 | 51.17% | \$164,733,424 | 54.55% |
| Local Road Assistance ¹ | \$20,923,609 | 6.08% | \$21,271,563 | 6.16% | \$21,064,348 | 6.53% | \$0 | 0.00% | \$20,244,024 | 6.70% |
| Administration and Planning | \$11,715,535 | 3.41% | \$12,089,425 | 3.50% | \$12,732,361 | 3.95% | \$13,325,290 | 3.99% | \$13,251,242 | 4.39% |
| Other Transportation Programs ² | \$5,788,891 | 1.68% | \$5,940,068 | 1.72% | \$5,999,310 | 1.86% | \$6,531,840 | 1.96% | \$0 | 0.00% |
| Debt Service - Transportation | \$23,343,973 | 6.79% | \$19,765,557 | 5.72% | \$13,263,886 | 4.11% | \$7,929,560 | 2.38% | \$2,320,500 | 0.77% |
| Transportation | \$278,725,989 | 81.04% | \$277,675,026 | 80.36% | \$253,179,383 | 78.52% | \$265,730,359 | 79.59% | \$238,117,861 | 78.80% |
| Total Expenditures - Highway Fund | \$343,946,683 | 100.0% | \$345,534,719 | 100.0% | \$322,441,757 | 100.0% | \$333,854,013 | 100.0% | \$301,965,753 | 100.0% |

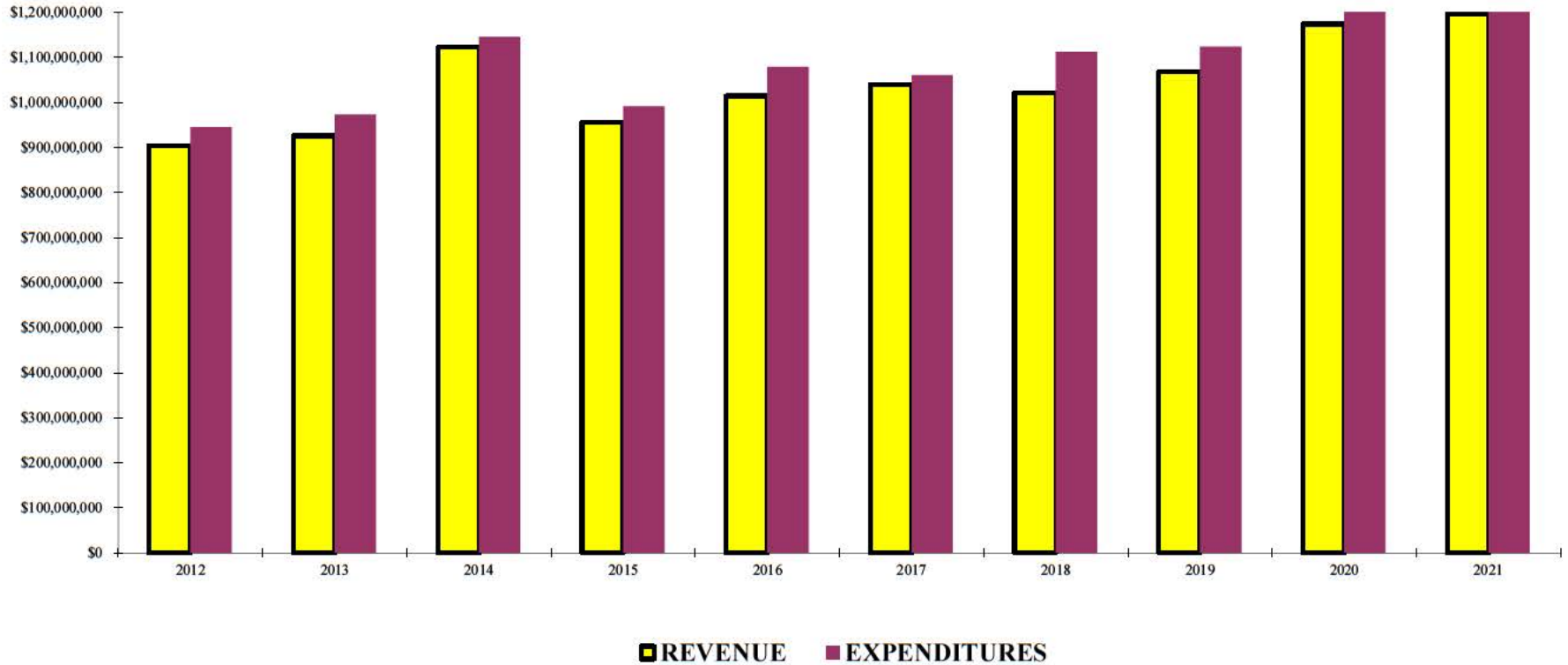
¹ The FY 2020 payment was made with General Obligation bond funds.

² FY 2021 payments for Multimodal Freight Rail and Island Ferry Service supports were made from allowable Other Special Revenue Funds resources.

Table HF-3 Highway Fund Expenditures By Category - Fiscal Years 2017 - 2021

| Expenditure Category | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|--|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Personal Services | | | | | | | | | | |
| Salaries and Wages | \$84,558,921 | 24.6% | \$87,234,170 | 25.2% | \$89,061,723 | 27.6% | \$92,634,320 | 27.7% | \$92,213,793 | 30.5% |
| Retirement Costs | \$30,616,209 | 8.9% | \$32,389,400 | 9.4% | \$33,059,813 | 10.3% | \$34,980,002 | 10.5% | \$34,625,576 | 11.5% |
| Health Insurance | \$22,325,658 | 6.5% | \$22,593,559 | 6.5% | \$22,687,676 | 7.0% | \$24,146,959 | 7.2% | \$23,907,896 | 7.9% |
| Other Fringe Benefits | \$6,802,813 | 2.0% | \$6,914,879 | 2.0% | \$6,843,187 | 2.1% | \$8,726,268 | 2.6% | \$8,119,471 | 2.7% |
| Unemployment Reimbursements | \$95,594 | 0.0% | \$117,645 | 0.0% | \$117,845 | 0.0% | \$93,724 | 0.0% | \$78,000 | 0.0% |
| Personal Services - Subtotal | \$144,399,195 | 42.0% | \$149,249,654 | 43.2% | \$151,770,244 | 47.1% | \$160,581,273 | 48.1% | \$158,944,736 | 52.6% |
| All Other | | | | | | | | | | |
| Professional Services | \$21,644,138 | 6.3% | \$24,333,120 | 7.0% | \$19,559,727 | 6.1% | \$23,612,284 | 7.1% | \$23,493,556 | 7.8% |
| Travel Expenses | \$1,636,000 | 0.5% | \$1,590,993 | 0.5% | \$1,680,717 | 0.5% | \$1,261,429 | 0.4% | \$807,065 | 0.3% |
| Miscellaneous Operating Expenses | \$51,283,715 | 14.9% | \$52,229,681 | 15.1% | \$50,744,383 | 15.7% | \$59,899,662 | 17.9% | \$61,657,575 | 20.4% |
| Commodities | \$42,816,583 | 12.4% | \$41,078,781 | 11.9% | \$42,439,143 | 13.2% | \$40,877,175 | 12.2% | \$35,912,272 | 11.9% |
| Grants, Subsidies and Pensions | | | | | | | | | | |
| To Other Governments | \$21,495,515 | 6.2% | \$21,990,335 | 6.4% | \$22,032,885 | 6.8% | \$10,000 | 0.0% | \$20,244,024 | 6.7% |
| To Public and Private Organizations | \$345,029 | 0.1% | \$599,724 | 0.2% | \$599,038 | 0.2% | \$603,761 | 0.2% | (\$21,266) | 0.0% |
| To Individuals | \$32,258 | 0.0% | \$30,945 | 0.0% | \$28,066 | 0.0% | \$16,578 | 0.0% | \$12,187 | 0.0% |
| Debt Service | | | | | | | | | | |
| Principal | \$21,329,060 | 6.2% | \$19,110,552 | 5.5% | \$13,263,771 | 4.1% | \$8,379,708 | 2.5% | \$2,792,747 | 0.9% |
| Interest | \$2,742,546 | 0.8% | \$1,493,694 | 0.4% | \$777,073 | 0.2% | \$329,360 | 0.1% | \$124,284 | 0.0% |
| Contributions and Transfers to Other Funds | \$10,011,412 | 2.9% | \$8,467,445 | 2.5% | \$8,238,380 | 2.6% | \$12,250,975 | 3.7% | \$7,129,763 | 2.4% |
| All Other - Subtotal | \$173,336,257 | 50.4% | \$170,925,270 | 49.5% | \$159,363,184 | 49.4% | \$147,240,931 | 44.1% | \$152,152,207 | 50.4% |
| Capital Expenditures | \$26,211,232 | 7.6% | \$25,359,795 | 7.3% | \$11,308,329 | 3.5% | \$26,031,809 | 7.8% | (\$9,131,191) | -3.0% |
| Total Expenditures | \$343,946,683 | 100.0% | \$345,534,719 | 100.0% | \$322,441,757 | 100.0% | \$333,854,013 | 100.0% | \$301,965,753 | 100.0% |

Chart OSR-1 Other Special Revenue Funds
Revenue and Expenditures
Fiscal Years 2012 - 2021



| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------------|---------------|---------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUE | \$904,361,018 | \$925,781,893 | \$1,121,833,418 | \$956,469,266 | \$1,014,340,169 | \$1,039,138,871 | \$1,021,286,426 | \$1,068,957,178 | \$1,173,668,764 | \$1,195,892,633 |
| Annual % Change | 4.4% | 2.4% | 21.2% | -14.7% | 6.1% | 2.4% | -1.7% | 4.7% | 9.8% | 1.9% |
| EXPENDITURES | \$945,185,854 | \$972,748,895 | \$1,145,846,881 | \$991,392,253 | \$1,078,867,496 | \$1,060,072,020 | \$1,112,387,056 | \$1,123,434,657 | \$1,306,782,842 | \$1,246,517,825 |
| Annual % Change | 2.0% | 2.9% | 17.8% | -13.5% | 8.8% | -1.7% | 4.9% | 1.0% | 16.3% | -4.6% |

Table OSR-1 Other Special Revenue Funds Revenue - Fiscal Years 2017 - 2021¹

| REVENUE SOURCE | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|--|--------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Individual Income Tax | \$11,013,458 | 1.06% | \$9,904,305 | 0.97% | \$8,063,333 | 0.75% | \$7,485,893 | 0.64% | \$5,557,651 | 0.46% |
| Sales and Use Taxes | \$45 | 0.00% | \$1 | 0.00% | \$4 | 0.00% | \$2,160 | 0.00% | (\$96,775) | -0.01% |
| Service Provider Tax | \$43,710,762 | 4.21% | \$45,960,422 | 4.50% | \$50,424,722 | 4.72% | \$52,990,306 | 4.51% | \$51,580,615 | 4.31% |
| Cigarette and Tobacco Products License Fees | \$14,033 | 0.00% | \$231,429 | 0.02% | \$211,504 | 0.02% | \$194,722 | 0.02% | \$193,021 | 0.02% |
| Adult Use Marijuana License Fees | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$135,590 | 0.01% | \$767,685 | 0.06% |
| Liquor Sales and Operations | \$7,016,000 | 0.68% | \$4,346,400 | 0.43% | \$7,045,400 | 0.66% | \$11,660,800 | 0.99% | \$4,780,000 | 0.40% |
| Fire Investigation and Prevention Tax | \$4,420,808 | 0.43% | \$4,037,845 | 0.40% | \$4,403,688 | 0.41% | \$5,304,473 | 0.45% | \$5,299,554 | 0.44% |
| Insurance Regulatory Assessments and Fees | \$2,099,110 | 0.20% | \$12,268,423 | 1.20% | \$2,325,539 | 0.22% | \$13,389,777 | 1.14% | \$5,692,860 | 0.48% |
| Workers' Compensation Assessments | \$15,703,526 | 1.51% | \$12,073,389 | 1.18% | \$11,719,951 | 1.10% | \$12,043,679 | 1.03% | \$9,516,949 | 0.80% |
| Safety Education and Training Assessment | \$1,585,980 | 0.15% | \$1,842,818 | 0.18% | \$2,195,372 | 0.21% | \$2,014,065 | 0.17% | \$2,271,241 | 0.19% |
| Finance Industry Fees and Assessments | \$7,711,636 | 0.74% | \$8,484,781 | 0.83% | \$8,800,695 | 0.82% | \$8,953,102 | 0.76% | \$9,621,460 | 0.80% |
| Hospital Assessments and Taxes | \$95,028,525 | 9.14% | \$103,355,698 | 10.12% | \$102,503,718 | 9.59% | \$115,464,903 | 9.84% | \$115,888,153 | 9.69% |
| Health Care Provider Tax | \$38,101,918 | 3.67% | \$35,833,655 | 3.51% | \$37,054,667 | 3.47% | \$45,683,155 | 3.89% | \$40,752,635 | 3.41% |
| Health Care Institution License Fees | (\$2,516) | 0.00% | \$375 | 0.00% | \$400 | 0.00% | \$175 | 0.00% | \$500 | 0.00% |
| Public Utilities Commission Assessments | \$13,176,052 | 1.27% | \$12,370,286 | 1.21% | \$10,875,743 | 1.02% | \$11,840,403 | 1.01% | \$12,233,054 | 1.02% |
| Public Advocate Assessment | \$1,382,205 | 0.13% | \$1,872,981 | 0.18% | \$2,251,184 | 0.21% | \$3,603,131 | 0.31% | \$3,704,889 | 0.31% |
| E-9-1-1 Surcharge | \$7,385,818 | 0.71% | \$7,329,647 | 0.72% | \$7,306,146 | 0.68% | \$6,723,048 | 0.57% | \$5,794,191 | 0.48% |
| Real Estate Transfer Tax | \$15,128,445 | 1.46% | \$19,314,266 | 1.89% | \$17,661,214 | 1.65% | \$25,023,453 | 2.13% | \$30,094,395 | 2.52% |
| Unorganized Territory Taxes | \$18,221,642 | 1.75% | \$18,932,857 | 1.85% | \$21,458,730 | 2.01% | \$23,320,311 | 1.99% | \$23,682,323 | 1.98% |
| Professional and Occupational Licensing Fees | \$13,163,716 | 1.27% | \$14,111,337 | 1.38% | \$15,478,580 | 1.45% | \$16,646,161 | 1.42% | \$18,326,683 | 1.53% |
| Milk Pool and Other Milk Fees | \$3,254,384 | 0.31% | \$3,247,020 | 0.32% | \$3,157,767 | 0.30% | \$2,847,461 | 0.24% | \$2,845,405 | 0.24% |
| Marine Resources License Fees | \$919,373 | 0.09% | \$1,971,875 | 0.19% | \$1,749,874 | 0.16% | \$2,186,323 | 0.19% | \$1,898,861 | 0.16% |
| Mahogany Quahog Tax | \$26,930 | 0.00% | \$19,827 | 0.00% | \$23,894 | 0.00% | \$15,395 | 0.00% | \$13,423 | 0.00% |
| Blueberry Tax | \$1,906,410 | 0.18% | \$1,138,848 | 0.11% | \$899,059 | 0.08% | \$1,479,251 | 0.13% | \$810,299 | 0.07% |
| Potato Tax | \$767,376 | 0.07% | \$758,512 | 0.07% | \$845,617 | 0.08% | \$763,358 | 0.07% | \$760,457 | 0.06% |
| Hunting and Fishing License Fees | \$1,349,597 | 0.13% | \$1,430,433 | 0.14% | \$1,550,436 | 0.15% | \$1,571,422 | 0.13% | \$2,121,141 | 0.18% |
| Environmental Protection Fees | \$11,292,045 | 1.09% | \$14,824,915 | 1.45% | \$14,884,825 | 1.39% | \$15,385,150 | 1.31% | \$16,597,997 | 1.39% |
| Recycling Assistance Fees | \$1,490,341 | 0.14% | \$1,499,855 | 0.15% | \$1,516,772 | 0.14% | \$1,495,746 | 0.13% | \$1,996,057 | 0.17% |

Table OSR-1 Other Special Revenue Funds Revenue (continued)

| REVENUE SOURCE | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Gasoline Tax | \$19,602,667 | 1.89% | \$20,079,539 | 1.97% | \$19,929,682 | 1.86% | \$18,768,468 | 1.60% | \$17,802,478 | 1.49% |
| Special Fuel and Road Use Taxes | \$3,778,375 | 0.36% | \$3,206,262 | 0.31% | \$3,719,116 | 0.35% | \$3,594,103 | 0.31% | \$3,554,908 | 0.30% |
| Oil Transfer Fees | \$13,304,005 | 1.28% | \$13,550,546 | 1.33% | \$14,221,999 | 1.33% | \$14,082,768 | 1.20% | \$12,331,490 | 1.03% |
| Motor Vehicle and Operator License Fees | \$23,374,026 | 2.25% | \$24,213,878 | 2.37% | \$25,199,508 | 2.36% | \$24,088,308 | 2.05% | \$28,133,578 | 2.35% |
| ATV, Snowmobile and Watercraft Fees | \$5,087,045 | 0.49% | \$5,288,592 | 0.52% | \$5,605,004 | 0.52% | \$6,266,893 | 0.53% | \$6,982,563 | 0.58% |
| Lake and River Protection Sticker Fees | \$1,118,735 | 0.11% | \$1,193,852 | 0.12% | \$1,131,791 | 0.11% | \$1,293,304 | 0.11% | \$1,975,987 | 0.17% |
| Pari-mutuel Revenue | \$1,478,913 | 0.14% | \$1,435,049 | 0.14% | \$1,369,228 | 0.13% | \$953,934 | 0.08% | \$1,117,427 | 0.09% |
| Casino/Racino Revenue | \$46,585,492 | 4.48% | \$48,717,168 | 4.77% | \$49,577,589 | 4.64% | \$37,528,782 | 3.20% | \$36,790,110 | 3.08% |
| Miscellaneous Taxes, Fees and Assessments | \$11,865,582 | 1.14% | \$10,914,923 | 1.07% | \$9,111,983 | 0.85% | \$8,737,470 | 0.74% | \$17,946,740 | 1.50% |
| Lottery Revenue | \$441,357 | 0.04% | \$722,863 | 0.07% | \$520,809 | 0.05% | \$651,148 | 0.06% | \$472,336 | 0.04% |
| From Federal Government | \$6,501,830 | 0.63% | \$5,519,676 | 0.54% | \$3,107,199 | 0.29% | \$4,135,723 | 0.35% | \$4,227,513 | 0.35% |
| From Local Governments | \$79,557,345 | 7.66% | \$40,377,638 | 3.95% | \$34,667,564 | 3.24% | \$49,208,390 | 4.19% | \$38,718,550 | 3.24% |
| From Private Sources | \$236,017,341 | 22.71% | \$192,389,836 | 18.84% | \$231,512,090 | 21.66% | \$257,114,712 | 21.91% | \$257,949,421 | 21.57% |
| Tobacco Settlement Payments | \$51,381,377 | 4.94% | \$67,900,922 | 6.65% | \$77,954,570 | 7.29% | \$46,217,091 | 3.94% | \$48,584,349 | 4.06% |
| Service Charges for Current Services | \$89,593,168 | 8.62% | \$102,921,766 | 10.08% | \$103,708,398 | 9.70% | \$114,369,083 | 9.74% | \$115,695,809 | 9.67% |
| Transfers for Municipal Revenue Sharing | \$65,228,793 | 6.28% | \$69,338,529 | 6.79% | \$74,095,532 | 6.93% | \$113,613,360 | 9.68% | \$156,047,730 | 13.05% |
| Contributions and Transfers from Other Funds | \$41,973,304 | 4.04% | \$47,855,015 | 4.69% | \$42,183,622 | 3.95% | \$43,592,146 | 3.71% | \$43,735,725 | 3.66% |
| Sales and Compensation for Loss of Property | \$6,894,232 | 0.66% | \$8,663,685 | 0.85% | \$17,833,608 | 1.67% | \$20,279,667 | 1.73% | \$14,204,192 | 1.19% |
| Fines, Forfeits and Penalties | \$12,987,509 | 1.25% | \$12,508,942 | 1.22% | \$9,939,210 | 0.93% | \$11,815,253 | 1.01% | \$10,303,079 | 0.86% |
| Earnings on Investments | \$829,275 | 0.08% | \$1,318,895 | 0.13% | \$2,733,813 | 0.26% | \$2,626,901 | 0.22% | \$960,705 | 0.08% |
| From Maine Turnpike Authority | \$5,670,880 | 0.55% | \$6,006,649 | 0.59% | \$6,426,030 | 0.60% | \$6,507,848 | 0.55% | \$5,653,220 | 0.47% |
| Total - Special Revenue Funds Revenue | \$1,039,138,871 | 100.0% | \$1,021,286,426 | 100.0% | \$1,068,957,178 | 100.0% | \$1,173,668,764 | 100.0% | \$1,195,892,633 | 100.0% |

¹ For historical comparisons, includes Fund for a Healthy Maine revenue in all years. Fund for a Healthy Maine revenue detail is also included in Table OSR-4.

Table OSR-2 Other Special Revenue Funds Expenditures by Department and Major Programs - Fiscal Years 2017 - 2021 ¹

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Administrative and Financial Services (DAFS) | | | | | | | | | | |
| Unorganized Territory and County Tax Reimb | \$18,355,588 | 1.73% | \$19,458,051 | 1.75% | \$20,507,816 | 1.83% | \$21,369,026 | 1.64% | \$22,812,319 | 1.83% |
| Revenue Services | \$10,207,596 | 0.96% | \$8,181,060 | 0.74% | \$7,595,799 | 0.68% | \$7,882,924 | 0.60% | \$7,614,381 | 0.61% |
| Other DAFS Programs | \$2,347,315 | 0.22% | \$1,480,751 | 0.13% | \$2,694,039 | 0.24% | \$6,040,639 | 0.46% | \$3,400,121 | 0.27% |
| Administrative and Financial Services | \$30,910,500 | 2.92% | \$29,119,861 | 2.62% | \$30,797,654 | 2.74% | \$35,292,589 | 2.70% | \$33,826,820 | 2.71% |
| Agriculture, Food and Rural Resources | | | | | | | | | | |
| Milk Commission | \$18,805,531 | 1.77% | \$19,411,923 | 1.75% | \$18,753,193 | 1.67% | \$13,097,127 | 1.00% | \$15,509,112 | 1.24% |
| Harness Racing Commission | \$11,759,515 | 1.11% | \$11,170,727 | 1.00% | \$11,559,348 | 1.03% | \$10,634,493 | 0.81% | \$7,008,166 | 0.56% |
| Other Agriculture Programs | \$8,161,546 | 0.77% | \$7,004,708 | 0.63% | \$7,685,947 | 0.68% | \$9,123,789 | 0.70% | \$8,652,028 | 0.69% |
| Agriculture, Food and Rural Resources | \$38,726,592 | 3.65% | \$37,587,358 | 3.38% | \$37,998,488 | 3.38% | \$32,855,409 | 2.51% | \$31,169,306 | 2.50% |
| Attorney General | \$14,350,763 | 1.35% | \$14,906,664 | 1.34% | \$15,717,368 | 1.40% | \$16,852,249 | 1.29% | \$17,512,987 | 1.40% |
| Conservation | \$19,374,636 | 1.83% | \$18,193,146 | 1.64% | \$20,292,661 | 1.81% | \$27,263,079 | 2.09% | \$25,627,885 | 2.06% |
| Economic and Community Development | \$14,295,799 | 1.35% | \$15,421,594 | 1.39% | \$14,360,169 | 1.28% | \$18,959,139 | 1.45% | \$15,499,733 | 1.24% |
| Education | | | | | | | | | | |
| General Purpose Aid for Local Schools | \$16,349,782 | 1.54% | \$19,812,560 | 1.78% | \$17,994,222 | 1.60% | \$20,546,478 | 1.57% | \$12,714,831 | 1.02% |
| Other Department of Education Programs | \$13,113,809 | 1.24% | \$10,068,553 | 0.91% | \$9,431,735 | 0.84% | \$8,225,231 | 0.63% | \$4,031,051 | 0.32% |
| Education | \$29,463,591 | 2.78% | \$29,881,113 | 2.69% | \$27,425,957 | 2.44% | \$28,771,709 | 2.20% | \$16,745,882 | 1.34% |
| Efficiency Maine Trust | \$2,775,974 | 0.26% | \$2,309,936 | 0.21% | \$225,707 | 0.02% | \$136,615 | 0.01% | \$145,792 | 0.01% |
| Environmental Protection | | | | | | | | | | |
| Remediation and Waste Management | \$15,952,429 | 1.50% | \$17,759,253 | 1.60% | \$17,800,253 | 1.58% | \$19,456,539 | 1.49% | \$19,352,066 | 1.55% |
| Other DEP Programs | \$16,162,139 | 1.52% | \$16,433,317 | 1.48% | \$20,009,789 | 1.78% | \$25,530,199 | 1.95% | \$24,717,856 | 1.98% |
| Environmental Protection | \$32,114,569 | 3.03% | \$34,192,570 | 3.07% | \$37,810,042 | 3.37% | \$44,986,738 | 3.44% | \$44,069,922 | 3.54% |
| Health & Human Services | | | | | | | | | | |
| MaineCare/Medicaid ² | \$260,910,755 | 24.61% | \$313,546,550 | 28.19% | \$301,419,317 | 26.83% | \$317,798,003 | 24.32% | \$316,049,395 | 25.35% |
| MH/DS State Grant Programs | \$26,827,987 | 2.53% | \$26,979,203 | 2.43% | \$32,955,682 | 2.93% | \$36,445,264 | 2.79% | \$44,812,379 | 3.60% |
| Child Welfare Services/Foster Care | \$767,729 | 0.07% | \$800,087 | 0.07% | \$1,098,248 | 0.10% | \$2,573,310 | 0.20% | \$7,638,722 | 0.61% |
| TANF/ASPIRE | \$92,442,236 | 8.72% | \$0 | 0.00% | \$0 | 0.00% | \$4,613 | 0.00% | \$0 | 0.00% |
| Elder Services State Programs | \$6,057,756 | 0.57% | \$6,000,401 | 0.54% | \$6,021,613 | 0.54% | \$5,880,253 | 0.45% | \$5,524,973 | 0.44% |
| General Assistance | \$937,752 | 0.09% | \$657,114 | 0.06% | \$512,127 | 0.05% | \$595,361 | 0.05% | \$561,234 | 0.05% |
| Bureau of Health (MECDC) | \$32,986,628 | 3.11% | \$35,263,096 | 3.17% | \$31,008,500 | 2.76% | \$36,169,232 | 2.77% | \$33,416,661 | 2.68% |
| DHHS Management Programs | \$53,918,866 | 5.09% | \$152,120,370 | 13.68% | \$156,084,182 | 13.89% | \$176,673,590 | 13.52% | \$178,404,935 | 14.31% |
| Other DHHS Programs | \$19,804,704 | 1.87% | \$16,799,056 | 1.51% | \$18,690,472 | 1.66% | \$24,172,910 | 1.85% | \$24,355,746 | 1.95% |
| Health & Human Services | \$494,654,412 | 46.66% | \$552,165,877 | 49.64% | \$547,790,139 | 48.76% | \$600,312,536 | 45.94% | \$610,764,046 | 49.00% |
| Higher Education Institutions and Programs | \$7,415,691 | 0.70% | \$7,097,075 | 0.64% | \$8,431,763 | 0.75% | \$6,575,260 | 0.50% | \$6,095,906 | 0.49% |
| Indigent Legal Services ² | \$0 | 0.00% | \$0 | 0.00% | \$19,647,430 | 1.75% | \$17,888,252 | 1.37% | \$0 | 0.00% |
| Inland Fisheries and Wildlife | \$5,058,625 | 0.48% | \$6,015,461 | 0.54% | \$6,687,715 | 0.60% | \$6,563,532 | 0.50% | \$5,290,597 | 0.42% |
| Judicial Department | \$4,961,450 | 0.47% | \$6,547,912 | 0.59% | \$7,442,102 | 0.66% | \$7,521,065 | 0.58% | \$6,553,407 | 0.53% |
| Labor | | | | | | | | | | |
| Safety Education and Training | \$2,016,655 | 0.19% | \$1,516,338 | 0.14% | \$1,539,129 | 0.14% | \$2,121,215 | 0.16% | \$2,277,891 | 0.18% |

Table OSR-2 Other Special Revenue Funds Expenditures by Department and Major Programs (continued)

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Other Labor Programs | \$7,475,946 | 0.71% | \$8,245,995 | 0.74% | \$6,646,293 | 0.59% | \$7,071,477 | 0.54% | \$5,101,063 | 0.41% |
| Labor | \$9,494,618 | 0.90% | \$9,764,351 | 0.88% | \$8,187,441 | 0.73% | \$9,194,712 | 0.70% | \$7,380,975 | 0.59% |
| Maine Municipal Bond Bank | \$39,947,049 | 3.77% | \$41,003,091 | 3.69% | \$41,481,521 | 3.69% | \$40,774,588 | 3.12% | \$40,162,568 | 3.22% |
| Maine State Housing Authority | \$12,961,456 | 1.22% | \$17,960,859 | 1.61% | \$23,584,241 | 2.10% | \$25,239,088 | 1.93% | \$26,744,098 | 2.15% |
| Marine Resources | | | | | | | | | | |
| Resource Management | \$1,936,487 | 0.18% | \$1,960,975 | 0.18% | \$1,912,053 | 0.17% | \$2,022,332 | 0.15% | \$2,594,516 | 0.21% |
| Marine Patrol | \$2,158,508 | 0.20% | \$2,598,940 | 0.23% | \$2,021,197 | 0.18% | \$1,957,358 | 0.15% | \$2,095,529 | 0.17% |
| Other Marine Resources Programs | \$2,638,064 | 0.25% | \$3,328,790 | 0.30% | \$3,889,607 | 0.35% | \$3,882,541 | 0.30% | \$3,594,744 | 0.29% |
| Marine Resources | \$6,733,058 | 0.64% | \$7,888,705 | 0.71% | \$7,822,857 | 0.70% | \$7,862,231 | 0.60% | \$8,284,789 | 0.66% |
| Professional & Financial Regulation | | | | | | | | | | |
| Licensing and Enforcement | \$5,521,312 | 0.52% | \$5,593,035 | 0.50% | \$5,855,021 | 0.52% | \$5,907,116 | 0.45% | \$5,995,412 | 0.48% |
| Bureau of Insurance | \$7,328,923 | 0.69% | \$7,173,536 | 0.64% | \$8,012,301 | 0.71% | \$9,991,451 | 0.76% | \$8,292,783 | 0.67% |
| Bureau of Financial Institutions | \$1,974,364 | 0.19% | \$2,070,075 | 0.19% | \$1,967,628 | 0.18% | \$2,033,183 | 0.16% | \$1,931,048 | 0.15% |
| Other DPFR Programs | \$11,331,380 | 1.07% | \$11,724,052 | 1.05% | \$12,080,836 | 1.08% | \$12,424,742 | 0.95% | \$12,832,678 | 1.03% |
| Professional & Financial Regulation | \$26,155,979 | 2.47% | \$26,560,699 | 2.39% | \$27,915,786 | 2.48% | \$30,356,492 | 2.32% | \$29,051,921 | 2.33% |
| Public Safety | | | | | | | | | | |
| Turnpike Enforcement | \$5,572,073 | 0.53% | \$5,878,671 | 0.53% | \$6,385,818 | 0.57% | \$6,360,266 | 0.49% | \$5,800,578 | 0.47% |
| Office of Fire Marshall | \$4,908,922 | 0.46% | \$4,418,883 | 0.40% | \$4,543,960 | 0.40% | \$3,711,082 | 0.28% | \$4,647,288 | 0.37% |
| Public Safety - State Police | \$1,758,615 | 0.17% | \$2,652,000 | 0.24% | \$2,129,665 | 0.19% | \$1,696,525 | 0.13% | \$2,186,594 | 0.18% |
| Public Safety - Other Programs | \$10,662,799 | 1.01% | \$9,373,110 | 0.84% | \$10,638,017 | 0.95% | \$9,184,993 | 0.70% | \$7,812,781 | 0.63% |
| Public Safety | \$22,902,408 | 2.16% | \$22,322,664 | 2.01% | \$23,697,461 | 2.11% | \$20,952,866 | 1.60% | \$20,447,241 | 1.64% |
| Public Utilities Commission | \$20,557,486 | 1.94% | \$25,943,812 | 2.33% | \$22,803,209 | 2.03% | \$19,046,617 | 1.46% | \$18,094,276 | 1.45% |
| Secretary of State | | | | | | | | | | |
| Secretary of State | \$234,343 | 0.02% | \$416,589 | 0.04% | \$468,457 | 0.04% | \$432,924 | 0.03% | \$400,393 | 0.03% |
| Bureau of Motor Vehicles | \$1,354,499 | 0.13% | \$1,151,927 | 0.10% | \$1,016,405 | 0.09% | \$963,086 | 0.07% | \$928,551 | 0.07% |
| Secretary of State | \$1,588,842 | 0.15% | \$1,568,516 | 0.14% | \$1,484,862 | 0.13% | \$1,396,009 | 0.11% | \$1,328,943 | 0.11% |
| Transportation | | | | | | | | | | |
| Highway and Bridge Improvement | \$101,783,093 | 9.60% | \$83,484,342 | 7.50% | \$68,889,763 | 6.13% | \$112,075,128 | 8.58% | \$69,081,610 | 5.54% |
| Other Transportation Programs | \$20,760,708 | 1.96% | \$13,915,562 | 1.25% | \$11,235,021 | 1.00% | \$13,476,690 | 1.03% | \$19,426,526 | 1.56% |
| Transportation | \$122,543,801 | 11.56% | \$97,399,904 | 8.76% | \$80,124,784 | 7.13% | \$125,551,818 | 9.61% | \$88,508,136 | 7.10% |
| Treasurer of State | | | | | | | | | | |
| Municipal Revenue Sharing - Treasury | \$65,228,806 | 6.15% | \$69,338,500 | 6.23% | \$74,095,531 | 6.60% | \$113,613,229 | 8.69% | \$156,047,741 | 12.52% |
| Property Tax Relief and Reimb Program | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$32,593,975 | 2.49% | \$65,746 | 0.01% |
| Treasurer of State | \$65,228,806 | 6.15% | \$69,338,500 | 6.23% | \$74,095,531 | 6.60% | \$146,207,204 | 11.19% | \$156,113,487 | 12.52% |
| Workers' Compensation Board | \$11,182,842 | 1.05% | \$11,350,919 | 1.02% | \$11,739,824 | 1.04% | \$12,068,401 | 0.92% | \$11,605,168 | 0.93% |
| All Includes Federal Expenditures Fund - Coror | \$26,675,088 | 2.52% | \$27,848,488 | 2.50% | \$25,871,965 | 2.30% | \$24,156,663 | 1.85% | \$25,495,961 | 2.05% |
| Total Expenditures - Other Special Revenue | \$1,060,072,020 | 100.0% | \$1,112,387,056 | 100.0% | \$1,123,434,657 | 100.0% | \$1,306,782,842 | 100.0% | \$1,246,517,825 | 100.0% |

¹ For historical comparisons, includes Fund for a Healthy Maine expenditures in all years. Fund for a Healthy Maine expenditure detail is also included in Table OSR-5.

² P. L. 2017, c. 284 (2018-2019 Biennial Budget) replaced the FY 2019 General Fund appropriation for the Maine Commission on Indigent Legal Services with an Other Special Revenue Funds allocation funded by a one-time transfer from the unappropriated surplus of the General Fund. P.L.2019 c. 343 (2020-2021 Biennial Budget) provided an additional one-time transfer and allocation for FY 2020 and provided a General Fund appropriation for FY 2021.

Table OSR-3 Other Special Revenue Funds Expenditures By Category - Fiscal Years 2017 - 2021¹

| Expenditure Category | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Personal Services | | | | | | | | | | |
| Salaries and Wages | \$109,777,140 | 10.4% | \$119,707,997 | 10.8% | \$128,885,520 | 11.5% | \$146,845,109 | 11.2% | \$148,730,404 | 11.9% |
| Retirement Costs | \$41,596,209 | 3.9% | \$39,922,155 | 3.6% | \$41,807,531 | 3.7% | \$41,248,939 | 3.2% | \$44,128,379 | 3.5% |
| Health Insurance | \$26,012,563 | 2.5% | \$24,366,145 | 2.2% | \$24,731,349 | 2.2% | \$25,921,639 | 2.0% | \$27,513,533 | 2.2% |
| Other Fringe Benefits | \$5,196,410 | 0.5% | \$5,172,953 | 0.5% | \$5,178,615 | 0.5% | \$5,680,389 | 0.4% | \$6,000,746 | 0.5% |
| Unemployment Reimbursements | \$165,712 | 0.0% | \$141,348 | 0.0% | \$85,352 | 0.0% | \$126,992 | 0.0% | \$127,800 | 0.0% |
| Personal Services - Subtotal | \$182,748,034 | 17.2% | \$189,310,599 | 17.0% | \$200,688,367 | 17.9% | \$219,823,068 | 16.8% | \$226,500,863 | 18.2% |
| All Other | | | | | | | | | | |
| Professional Services | \$73,604,303 | 6.9% | \$73,152,499 | 6.6% | \$84,695,269 | 7.5% | \$108,172,067 | 8.3% | \$85,699,771 | 6.9% |
| Travel Expenses | \$2,211,534 | 0.2% | \$2,273,289 | 0.2% | \$2,329,153 | 0.2% | \$2,008,868 | 0.2% | \$648,378 | 0.1% |
| Miscellaneous Operating Expenses | \$34,371,622 | 3.2% | \$31,953,080 | 2.9% | \$31,166,970 | 2.8% | \$34,972,069 | 2.7% | \$25,821,747 | 2.1% |
| Commodities | \$42,326,285 | 4.0% | \$47,895,560 | 4.3% | \$46,454,956 | 4.1% | \$52,025,114 | 4.0% | \$55,875,039 | 4.5% |
| Grants, Subsidies and Pensions | | | | | | | | | | |
| To Other Governments | \$112,576,659 | 10.6% | \$120,839,208 | 10.9% | \$127,229,850 | 11.3% | \$169,413,165 | 13.0% | \$204,502,649 | 16.4% |
| To Public and Private Organizations | \$148,483,774 | 14.0% | \$151,731,407 | 13.6% | \$156,087,014 | 13.9% | \$152,868,651 | 11.7% | \$145,374,383 | 11.7% |
| To Individuals | \$351,166,018 | 33.1% | \$405,246,634 | 36.4% | \$393,049,855 | 35.0% | \$448,092,928 | 34.3% | \$413,072,883 | 33.1% |
| Debt Service | | | | | | | | | | |
| Principal | \$628,052 | 0.1% | \$634,853 | 0.1% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Interest | \$11,948 | 0.0% | \$5,149 | 0.0% | \$4 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Contributions and Transfers to Other Funds | \$7,599,526 | 0.7% | \$7,810,556 | 0.7% | \$8,742,330 | 0.8% | \$10,397,668 | 0.8% | \$16,672,766 | 1.3% |
| All Other - Subtotal | \$772,979,721 | 72.9% | \$841,542,236 | 75.7% | \$849,755,401 | 75.6% | \$977,950,530 | 74.8% | \$947,667,616 | 76.0% |
| Capital Expenditures | \$104,344,265 | 9.8% | \$81,534,221 | 7.3% | \$72,990,889 | 6.5% | \$109,009,244 | 8.3% | \$72,349,346 | 5.8% |
| Total Expenditures | \$1,060,072,020 | 100.0% | \$1,112,387,056 | 100.0% | \$1,123,434,657 | 100.0% | \$1,306,782,842 | 100.0% | \$1,246,517,825 | 100.0% |

¹ For historical comparisons, includes Fund for a Healthy Maine expenditures in all years. Fund for a Healthy Maine expenditure detail is also included in Table OSR-5.

Table OSR-4 Fund for a Healthy Maine (FHM) Revenue - Fiscal Years 2017 - 2021

| REVENUE SOURCES | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Tobacco Settlement Payments: | | | | | | | | | | |
| Base Payments | \$42,587,291 | 77.1% | \$46,658,590 | 65.0% | \$45,465,742 | 55.3% | \$46,272,664 | 93.4% | \$48,584,349 | 95.1% |
| One-time Settlement Payments ¹ | \$0 | 0.0% | \$21,242,332 | 29.6% | \$32,488,828 | 39.5% | \$0 | 0.0% | \$0 | 0.0% |
| Strategic Contribution Payments | \$8,794,086 | 15.9% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Tobacco Settlement Payments - Subtotal | \$51,381,377 | 93.0% | \$67,900,922 | 94.7% | \$77,954,570 | 94.9% | \$46,272,664 | 93.4% | \$48,584,349 | 95.1% |
| Casino Revenue | \$3,797,297 | 6.9% | \$3,680,035 | 5.1% | \$3,640,004 | 4.4% | \$2,773,875 | 5.6% | \$3,376,375 | 6.6% |
| Interest Earnings | \$49,454 | 0.1% | \$146,419 | 0.2% | \$583,469 | 0.7% | \$496,816 | 1.0% | \$115,798 | 0.2% |
| Other Sources ² | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | (\$994,035) | -1.9% |
| Total - All FHM Revenue | \$55,228,128 | 100.0% | \$71,727,376 | 100.0% | \$82,178,042 | 100.0% | \$49,543,354 | 100.0% | \$51,082,487 | 100.0% |

Table OSR-5 Fund for a Healthy Maine (FHM) Expenditures and Uses - Fiscal Years 2017 - 2021

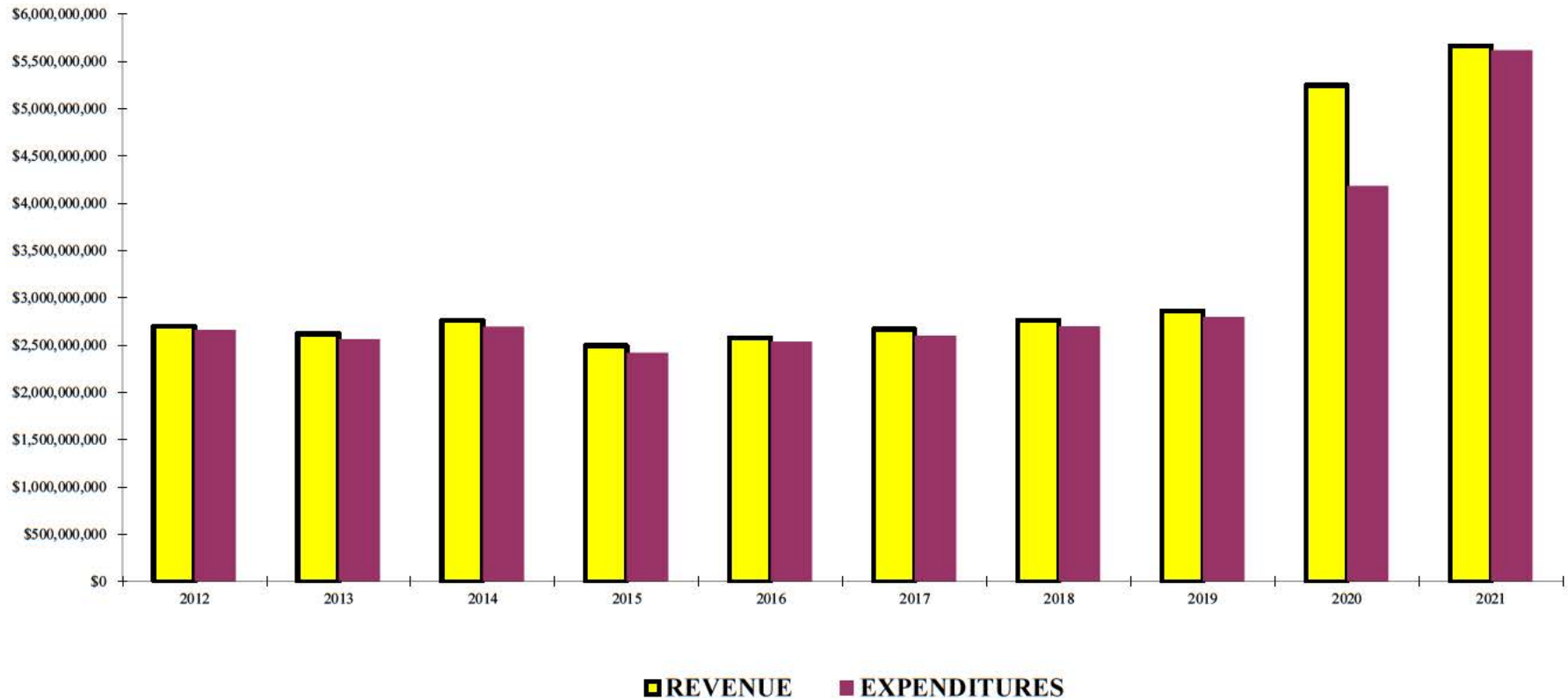
| EXPENDITURES/USES | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
|---|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Expenditures | | | | | | | | | | |
| Smoking Cessation and Prevention | \$7,936,988 | 15.1% | \$6,709,723 | 12.9% | \$5,879,694 | 8.4% | \$10,278,975 | 17.8% | \$10,343,569 | 18.2% |
| Child Care and Child Development | \$4,309,949 | 8.2% | \$3,477,324 | 6.7% | \$7,399,630 | 10.6% | \$4,885,396 | 8.5% | \$6,325,249 | 11.1% |
| Medicaid Initiatives | \$26,036,930 | 49.5% | \$31,036,930 | 59.7% | \$31,036,930 | 44.3% | \$31,036,930 | 53.8% | \$27,118,732 | 47.8% |
| Prescription Drugs | \$5,938,539 | 11.3% | \$5,887,334 | 11.3% | \$5,872,781 | 8.4% | \$5,789,196 | 10.0% | \$5,476,649 | 9.6% |
| Dirigo Health Program | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Other Health Initiatives | \$5,449,949 | 10.4% | \$2,672,988 | 5.1% | \$3,362,730 | 4.8% | \$4,663,409 | 8.1% | \$6,549,956 | 11.5% |
| Substance Abuse | \$2,745,071 | 5.2% | \$2,056,415 | 4.0% | \$1,730,865 | 2.5% | \$889,810 | 1.5% | \$864,784 | 1.5% |
| Attorney General | \$132,750 | 0.3% | \$131,135 | 0.3% | \$119,632 | 0.2% | \$98,583 | 0.2% | \$96,742 | 0.2% |
| Subtotal FHM Expenditures | \$52,550,176 | 100.0% | \$51,971,849 | 100.0% | \$55,402,262 | 79.1% | \$57,642,300 | 100.0% | \$56,775,680 | 100.0% |
| Other Uses | | | | | | | | | | |
| Transfers to (from) General Fund | \$0 | 0.0% | \$0 | 0.0% | \$106,075 | 0.2% | \$0 | 0.0% | \$0 | 0.0% |
| Transfer to the MaineCare Stabilization Fund ³ | \$0 | 0.0% | \$0 | 0.0% | \$14,500,000 | 20.7% | \$0 | 0.0% | \$0 | 0.0% |
| Subtotal Other Uses | \$0 | 0.0% | \$0 | 0.0% | \$14,606,075 | 20.9% | \$0 | 0.0% | \$0 | 0.0% |
| Total - All Uses | \$52,550,176 | 100.0% | \$51,971,849 | 100.0% | \$70,008,337 | 100.0% | \$57,642,300 | 100.0% | \$56,775,680 | 100.0% |

¹ Fiscal years 2018 and 2019 include one-time settlement payments from tobacco manufacturers to settle the Non-Participating Manufacturer (NPM) Adjustment dispute for the years 2004 through 2017.

² Fiscal year 2021 includes a one-time adjustment for prior year balances forward and audit settlements.

³ In fiscal year 2019, PL c.343 Part BBBB, transferred \$14,500,000 from the FHM to the MaineCare Stabilization Fund.

Chart FED-1 Federal Funds
Revenue and Expenditures
Fiscal Years 2012 - 2021



| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| REVENUE | \$2,703,244,032 | \$2,620,355,988 | \$2,762,490,959 | \$2,494,030,225 | \$2,579,263,459 | \$2,668,048,418 | \$2,764,076,842 | \$2,864,666,617 | \$5,247,515,030 | \$5,664,421,886 |
| Annual % Change | -11.5% | -3.1% | 5.4% | -9.7% | 3.4% | 3.4% | 3.6% | 3.6% | 83.2% | 7.9% |
| EXPENDITURES | \$2,659,318,998 | \$2,562,739,045 | \$2,695,758,316 | \$2,420,838,529 | \$2,536,124,842 | \$2,600,995,298 | \$2,697,748,331 | \$2,796,761,275 | \$4,182,197,062 | \$5,619,470,339 |
| Annual % Change | -11.4% | -3.6% | 5.2% | -10.2% | 4.8% | 2.6% | 3.7% | 3.7% | 49.5% | 34.4% |

Note: The significant increases in FY 2020 and FY 2021 are largely the result of increased federal revenues and expenditures addressing the COVID-19 pandemic. See accompanying tables for more information.

Table FED-1 Federal Funds Revenue - Fiscal Years 2017 - 2021

| REVENUE SOURCE | 2017 | 2018 | 2019 | 2020 ¹ | 2021 ² |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| | % of Total | % of Total | % of Total | % of Total | % of Total |
| From Federal Government ^{1,2} | \$2,661,071,099 | \$2,757,247,250 | \$2,857,854,070 | \$5,239,639,384 | \$5,653,457,844 |
| From Local Governments | \$462,013 | \$361,229 | \$331,403 | \$323,752 | \$521,990 |
| From Private Sources | \$4,407,511 | \$4,260,517 | \$4,100,571 | \$3,905,069 | \$3,984,851 |
| Service Charges for Current Services | \$2,014,289 | \$2,030,976 | \$2,157,295 | \$1,238,454 | \$1,446,153 |
| Contributions and Transfers from Other Funds | \$74,676 | \$74,676 | \$74,676 | \$0 | \$0 |
| Sales and Compensation for Loss of Property | \$7,793 | \$15,109 | \$478 | \$0 | \$1,034 |
| Fines, Forfeits and Penalties | \$0 | \$75,317 | \$89,666 | \$227,279 | \$36,693 |
| Miscellaneous Taxes, Fees and Assessments | \$0 | \$0 | \$2,840 | \$202 | \$4,211 |
| Earnings on Investments | \$11,038 | \$11,768 | \$55,617 | \$2,180,891 | \$4,969,110 |
| Total - Federal Funds Revenue | \$2,668,048,418 | \$2,764,076,842 | \$2,864,666,617 | \$5,247,515,030 | \$5,664,421,886 |
| | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

¹ FY 2020 includes \$1,250 million in Coronavirus Relief Fund (CRF) revenue. FY 2020 also includes \$789.5 million for Employment Security Services in Federal Expenditures Fund revenue for unemployment insurance benefits to individuals impacted by COVID-19.

² FY 2021 includes \$614.6 million in Federal Expenditure Fund - ARP (American Rescue Plan) revenue. FY 2021 also includes \$1,049.7 million for Employment Security Services in Federal Expenditures Fund revenue for unemployment insurance benefits to individuals impacted by COVID-19.

Table FED-2 Federal Funds Expenditures by Department and Major Programs - Fiscal Years 2017 - 2021 ¹

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 ² | | 2021 ² | |
|--|-----------------|------------|-----------------|------------|-----------------|------------|-------------------|------------|-------------------|------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Administrative and Financial Services | \$1,627,110 | 0.06% | \$1,706,438 | 0.06% | \$1,195,279 | 0.04% | \$948,871 | 0.02% | \$12,897,904 | 0.23% |
| Agriculture, Food and Rural Resources | \$4,832,556 | 0.19% | \$4,466,592 | 0.17% | \$5,119,514 | 0.18% | \$4,237,336 | 0.10% | \$7,960,483 | 0.14% |
| Attorney General | \$1,440,098 | 0.06% | \$1,860,505 | 0.07% | \$2,042,473 | 0.07% | \$2,295,815 | 0.05% | \$2,341,422 | 0.04% |
| Conservation | | | | | | | | | | |
| Land Management and Planning | \$1,648,261 | 0.06% | \$117,754 | 0.00% | \$29,203 | 0.00% | \$12,987 | 0.00% | \$88,497 | 0.00% |
| Other Dept. of Conservation Programs | \$6,342,342 | 0.24% | \$4,823,515 | 0.18% | \$5,105,008 | 0.18% | \$5,514,290 | 0.13% | \$11,016,723 | 0.20% |
| Conservation | \$7,990,604 | 0.31% | \$4,941,270 | 0.18% | \$5,134,211 | 0.18% | \$5,527,277 | 0.13% | \$11,105,220 | 0.20% |
| Corrections | | | | | | | | | | |
| Administration and Planning | \$643,344 | 0.02% | \$581,034 | 0.02% | \$437,091 | 0.02% | \$703,946 | 0.02% | \$715,646 | 0.01% |
| Adult and Juvenile Correctional Facilities | \$913,513 | 0.04% | \$463,151 | 0.02% | \$258,457 | 0.01% | \$2,476,455 | 0.06% | \$62,670,621 | 1.12% |
| Other Corrections Programs | \$218,964 | 0.01% | \$154,365 | 0.01% | \$36,150 | 0.00% | \$232,031 | 0.01% | \$10,961,637 | 0.20% |
| Corrections | \$1,775,821 | 0.07% | \$1,198,549 | 0.04% | \$731,697 | 0.03% | \$3,412,432 | 0.08% | \$74,347,903 | 1.32% |
| Cultural Agencies | \$3,145,939 | 0.12% | \$3,246,732 | 0.12% | \$3,129,352 | 0.11% | \$2,901,123 | 0.07% | \$4,079,361 | 0.07% |
| Defense, Veterans and Emergency Management (DVEM) | | | | | | | | | | |
| Military Training and Operations | \$32,607,161 | 1.25% | \$29,970,858 | 1.11% | \$22,325,571 | 0.80% | \$18,450,882 | 0.44% | \$24,371,193 | 0.43% |
| Administration - MEMA | \$7,939,635 | 0.31% | \$6,237,452 | 0.23% | \$14,670,440 | 0.52% | \$9,963,212 | 0.24% | \$47,809,357 | 0.85% |
| Other DVEM Programs | \$353,203 | 0.01% | \$301,756 | 0.01% | \$4,157,506 | 0.15% | \$8,525,815 | 0.20% | \$9,870,123 | 0.18% |
| Defense, Veterans & Emergency Management | \$40,899,999 | 1.57% | \$36,510,066 | 1.35% | \$41,153,517 | 1.47% | \$36,939,909 | 0.88% | \$82,050,673 | 1.46% |
| Economic and Community Development (DECD) | | | | | | | | | | |
| Community Development Block Grant | \$10,641,394 | 0.41% | \$8,951,390 | 0.33% | \$12,911,586 | 0.46% | \$8,222,528 | 0.20% | \$270,362,218 | 4.81% |
| Other DECD Programs | \$392,630 | 0.02% | \$334,366 | 0.01% | \$784,768 | 0.03% | \$30,498 | 0.00% | \$712,125 | 0.01% |
| Economic and Community Development | \$11,034,025 | 0.42% | \$9,285,757 | 0.34% | \$13,696,354 | 0.49% | \$8,253,026 | 0.20% | \$271,074,343 | 4.82% |
| Education | | | | | | | | | | |
| Child Development Services | \$2,244,153 | 0.09% | \$2,261,964 | 0.08% | \$2,301,955 | 0.08% | \$2,301,492 | 0.06% | \$0 | 0.00% |
| Child Nutrition Services | \$49,792,573 | 1.91% | \$60,085,339 | 2.23% | \$62,561,828 | 2.24% | \$46,054,143 | 1.10% | \$80,528,098 | 1.43% |
| Education of Disadvantaged Children | \$53,722,846 | 2.07% | \$55,593,346 | 2.06% | \$49,112,265 | 1.76% | \$54,005,373 | 1.29% | \$48,820,107 | 0.87% |
| General Purpose Aid for Local Schools | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| IDEA/School Age Special Education | \$62,830,203 | 2.42% | \$55,238,948 | 2.05% | \$55,757,448 | 1.99% | \$57,288,760 | 1.37% | \$47,078,554 | 0.84% |
| Other Department of Education Programs | \$43,993,103 | 1.69% | \$47,154,364 | 1.75% | \$40,330,605 | 1.44% | \$65,986,996 | 1.58% | \$329,506,554 | 5.86% |
| Education | \$212,582,878 | 8.17% | \$220,333,961 | 8.17% | \$210,064,100 | 7.51% | \$225,636,764 | 5.40% | \$505,933,313 | 9.00% |
| Environmental Protection | | | | | | | | | | |
| Performance Partnership Grant | \$6,540,272 | 0.25% | \$6,658,503 | 0.25% | \$6,362,375 | 0.23% | \$6,510,035 | 0.16% | \$6,708,826 | 0.12% |
| Other Environmental Protection Programs | \$3,107,351 | 0.12% | \$3,413,639 | 0.13% | \$3,130,493 | 0.11% | \$4,060,405 | 0.10% | \$3,312,086 | 0.06% |
| Environmental Protection | \$9,647,622 | 0.37% | \$10,072,142 | 0.37% | \$9,492,868 | 0.34% | \$10,570,439 | 0.25% | \$10,020,913 | 0.18% |
| Health & Human Services | | | | | | | | | | |
| MaineCare/Medicaid | \$1,651,312,370 | 63.49% | \$1,763,813,274 | 65.38% | \$1,880,689,481 | 67.25% | \$2,129,343,350 | 50.91% | \$2,472,977,256 | 44.01% |
| MH/DS State Grant Programs | \$9,129,261 | 0.35% | \$8,738,132 | 0.32% | \$11,087,467 | 0.40% | \$10,844,557 | 0.26% | \$16,535,793 | 0.29% |

Table FED-2 Federal Funds Expenditures by Department and Major Programs (continued)

| Departments/Programs | 2017 | | 2018 | | 2019 | | 2020 ² | | 2021 ² | |
|---|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Child Welfare Services/Foster Care | \$25,466,323 | 0.98% | \$24,198,408 | 0.90% | \$26,520,883 | 0.95% | \$30,147,094 | 0.72% | \$32,300,886 | 0.57% |
| TANF/ASPIRE | \$45,464,598 | 1.75% | \$61,046,011 | 2.26% | \$67,510,506 | 2.41% | \$56,126,074 | 1.34% | \$75,944,890 | 1.35% |
| Elder Services State Programs | \$8,087,307 | 0.31% | \$9,666,839 | 0.36% | \$9,545,735 | 0.34% | \$11,749,155 | 0.28% | \$11,092,094 | 0.20% |
| Bureau of Health (MECDC) | \$44,936,237 | 1.73% | \$45,298,774 | 1.68% | \$45,822,762 | 1.64% | \$48,357,804 | 1.16% | \$97,743,114 | 1.74% |
| DHHS Management Programs | \$122,320,773 | 4.70% | \$96,945,287 | 3.59% | \$99,489,941 | 3.56% | \$78,132,016 | 1.87% | \$93,464,571 | 1.66% |
| Other DHHS Programs | \$80,026,578 | 3.08% | \$78,254,178 | 2.90% | \$78,982,107 | 2.82% | \$95,760,167 | 2.29% | \$105,710,489 | 1.88% |
| Health & Human Services | \$1,986,743,448 | 76.38% | \$2,087,960,903 | 77.40% | \$2,219,648,883 | 79.36% | \$2,460,460,217 | 58.83% | \$2,905,769,094 | 51.71% |
| Higher Education Institutions and Programs | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$9,245,145 | 0.16% |
| Inland Fisheries and Wildlife | \$11,825,675 | 0.45% | \$11,237,439 | 0.42% | \$13,747,141 | 0.49% | \$13,235,220 | 0.32% | \$17,869,022 | 0.32% |
| Judicial Department | \$2,166,746 | 0.08% | \$1,163,055 | 0.04% | \$871,036 | 0.03% | \$655,722 | 0.02% | \$1,969,610 | 0.04% |
| Labor | | | | | | | | | | |
| Rehabilitation Services | \$18,289,134 | 0.70% | \$18,538,608 | 0.69% | \$19,074,176 | 0.68% | \$17,826,768 | 0.43% | \$15,648,760 | 0.28% |
| Employment Services Activities | \$21,914,408 | 0.84% | \$13,478,830 | 0.50% | \$11,759,629 | 0.42% | \$12,637,873 | 0.30% | \$14,057,288 | 0.25% |
| Employment Security Services | \$23,375,894 | 0.90% | \$21,686,834 | 0.80% | \$17,702,696 | 0.63% | \$1,081,675,544 | 25.86% | \$1,247,641,259 | 22.20% |
| Other Labor Programs | \$2,930,462 | 0.11% | \$3,051,717 | 0.11% | \$3,049,453 | 0.11% | \$2,979,637 | 0.07% | \$3,497,080 | 0.06% |
| Labor | \$66,509,899 | 2.56% | \$56,755,989 | 2.10% | \$51,585,955 | 1.84% | \$1,115,119,822 | 26.66% | \$1,280,844,387 | 22.79% |
| Maine State Housing Authority | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% | \$90,153,469 | 1.60% |
| Marine Resources | \$2,771,298 | 0.11% | \$4,083,948 | 0.15% | \$4,598,789 | 0.16% | \$5,446,567 | 0.13% | \$7,356,784 | 0.13% |
| Public Safety | | | | | | | | | | |
| Public Safety - State Police | \$2,597,840 | 0.10% | \$1,196,746 | 0.04% | \$2,621,238 | 0.09% | \$12,141,910 | 0.29% | \$21,189,441 | 0.38% |
| Public Safety - Other Programs | \$7,232,888 | 0.28% | \$7,269,334 | 0.27% | \$7,700,371 | 0.28% | \$10,933,833 | 0.26% | \$11,154,686 | 0.20% |
| Public Safety | \$9,830,727 | 0.38% | \$8,466,080 | 0.31% | \$10,321,609 | 0.37% | \$23,075,743 | 0.55% | \$32,344,127 | 0.58% |
| Secretary of State | \$460,877 | 0.02% | \$24,550 | 0.00% | \$9,733 | 0.00% | \$117,735 | 0.00% | \$1,373,341 | 0.02% |
| Transportation | | | | | | | | | | |
| Highway and Bridge Improvement | \$203,525,862 | 7.82% | \$206,702,755 | 7.66% | \$180,068,075 | 6.44% | \$235,360,572 | 5.63% | \$247,991,188 | 4.41% |
| Maintenance and Operations | \$5,428,635 | 0.21% | \$6,122,435 | 0.23% | \$5,175,602 | 0.19% | \$6,874,341 | 0.16% | \$5,524,637 | 0.10% |
| Other Transportation Programs | \$15,394,309 | 0.59% | \$20,357,027 | 0.75% | \$17,833,944 | 0.64% | \$20,026,160 | 0.48% | \$30,431,396 | 0.54% |
| Transportation | \$224,348,806 | 8.63% | \$233,182,217 | 8.64% | \$203,077,621 | 7.26% | \$262,261,073 | 6.27% | \$283,947,220 | 5.05% |
| All Other - State Agencies | \$1,361,170 | 0.05% | \$1,252,138 | 0.05% | \$1,141,144 | 0.04% | \$1,101,973 | 0.03% | \$6,786,605 | 0.12% |
| Total Expenditures - Federal Funds | \$2,600,995,298 | 100.0% | \$2,697,748,331 | 100.0% | \$2,796,761,275 | 100.0% | \$4,182,197,062 | 100.0% | \$5,619,470,339 | 100.0% |

¹ Includes American Recovery and Reinvestment Act of 2009 (ARRA) spending totaling \$16.0 million in FY 2017, \$10.5 million in FY 2018, \$5.0 million in FY 2019, \$2.1 million in FY 2020 and \$2.2 million in FY 2021.

² Includes Federal Expenditures Fund - Coronavirus Relief Fund (CRF) spending totaling \$289.2 million in FY 2020 and \$769.9 million in FY 2021. Also includes Federal Expenditures Fund spending increases of \$792.3 million in FY 2020 and \$1,048.4 million in FY 2021 for Employment Security Services for unemployment insurance benefits to individuals impacted by COVID-19 and includes Federal Expenditures Fund - ARP (American Rescue Plan) spending totaling \$0.7 million in FY 2021.

Table FED-3 Federal Funds Expenditures By Category - Fiscal Years 2017 - 2021 ¹

| Expenditure Category | 2017 | | 2018 | | 2019 | | 2020 ² | | 2021 ² | |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|------------------------|---------------|
| | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total | \$ | % of Total |
| Personal Services | | | | | | | | | | |
| Salaries and Wages | \$76,024,694 | 2.9% | \$73,794,521 | 2.7% | \$73,490,438 | 2.6% | \$97,812,764 | 2.3% | \$202,346,753 | 3.6% |
| Retirement Costs | \$25,503,289 | 1.0% | \$25,840,530 | 1.0% | \$26,045,031 | 0.9% | \$26,546,811 | 0.6% | \$34,863,080 | 0.6% |
| Health Insurance | \$17,059,661 | 0.7% | \$16,455,465 | 0.6% | \$16,325,241 | 0.6% | \$17,069,084 | 0.4% | \$18,357,907 | 0.3% |
| Other Fringe Benefits | \$3,944,466 | 0.2% | \$3,940,723 | 0.1% | \$3,830,742 | 0.1% | \$4,130,481 | 0.1% | \$4,627,460 | 0.1% |
| Unemployment Reimbursements | \$84,595 | 0.0% | \$76,390 | 0.0% | \$28,275 | 0.0% | \$37,071 | 0.0% | \$43,991 | 0.0% |
| Personal Services - Subtotal | \$122,616,705 | 4.7% | \$120,107,628 | 4.5% | \$119,719,726 | 4.3% | \$145,596,212 | 3.5% | \$260,239,191 | 4.6% |
| All Other | | | | | | | | | | |
| Professional Services | \$118,559,423 | 4.6% | \$119,740,827 | 4.4% | \$118,673,403 | 4.2% | \$137,265,356 | 3.3% | \$174,372,333 | 3.1% |
| Travel Expenses | \$2,830,105 | 0.1% | \$2,776,687 | 0.1% | \$2,921,036 | 0.1% | \$2,615,883 | 0.1% | \$1,104,871 | 0.0% |
| Miscellaneous Operating Expenses | \$12,526,016 | 0.5% | \$16,307,740 | 0.6% | \$16,696,187 | 0.6% | \$14,364,437 | 0.3% | \$30,581,493 | 0.5% |
| Commodities | \$45,852,162 | 1.8% | \$45,041,806 | 1.7% | \$42,286,372 | 1.5% | \$36,763,859 | 0.9% | \$69,963,724 | 1.2% |
| Grants, Subsidies and Pensions | | | | | | | | | | |
| To Other Governments | \$236,132,096 | 9.1% | \$222,467,107 | 8.2% | \$235,285,990 | 8.4% | \$244,254,622 | 5.8% | \$537,775,743 | 9.6% |
| To Public and Private Organizations | \$188,768,702 | 7.3% | \$193,959,270 | 7.3% | \$213,701,315 | 7.6% | \$210,747,807 | 5.0% | \$635,418,646 | 11.3% |
| To Individuals | \$1,682,389,444 | 64.7% | \$1,795,045,267 | 66.5% | \$1,885,568,173 | 67.4% | \$3,182,992,276 | 76.1% | \$3,681,458,115 | 65.5% |
| Debt Service | | | | | | | | | | |
| Principal | \$11,867,011 | 0.5% | \$14,310,000 | 0.5% | \$15,550,000 | 0.6% | \$16,135,000 | 0.4% | \$16,760,000 | 0.3% |
| Interest | \$4,350,674 | 0.2% | \$5,515,466 | 0.2% | \$5,445,338 | 0.2% | \$6,333,337 | 0.2% | \$6,532,444 | 0.1% |
| Contributions and Transfers to Other Funds | \$6,647,916 | 0.3% | \$6,532,607 | 0.2% | \$6,804,826 | 0.2% | \$6,520,613 | 0.2% | \$7,392,257 | 0.1% |
| All Other - Subtotal | \$2,309,923,550 | 88.8% | \$2,423,696,776 | 89.8% | \$2,542,932,641 | 90.9% | \$3,857,993,190 | 92.2% | \$5,161,359,626 | 91.8% |
| Capital Expenditures | \$168,455,043 | 6.5% | \$153,943,927 | 5.7% | \$134,108,908 | 4.8% | \$178,607,660 | 4.3% | \$197,871,523 | 3.5% |
| Total Expenditures | \$2,600,995,298 | 100.0% | \$2,697,748,331 | 100.0% | \$2,796,761,275 | 100.0% | \$4,182,197,062 | 100.0% | \$5,619,470,339 | 100.0% |

¹ Includes American Recovery and Reinvestment Act of 2009 (ARRA) spending totaling \$16,016,202 in FY 2017, \$10,535,304 in FY 2018, \$4,996,171 in FY 2019, \$2,131,589 in FY 2020 and \$2,189,006 in FY 2021.

² Includes Federal Expenditures Fund - Coronavirus Relief Fund (CRF) spending totaling \$289.2 million in FY 2020 and \$769.9 million in FY 2021. Also includes Federal Expenditures Fund spending increases of \$792.3 million in FY 2020 and \$1,048.4 million in FY 2021 for Employment Security Services for unemployment insurance benefits to individuals impacted by COVID-19 and includes Federal Expenditures Fund - ARP (American Rescue Plan) spending totaling \$0.7 million in FY 2021.

SECTION IV – SUMMARY OF BONDED DEBT

This section provides historical data regarding Maine’s general obligation (GO) debt and other tax-supported debt, including the debt of the Maine Governmental Facilities Authority.

A 25-year history of Maine’s GO bonds outstanding as of each June 30th is provided in Table IV-1. The outstanding GO bonds for fiscal years 1997 through 2021 are segregated into General Fund, Highway Fund and self-liquidating bonds. GO bonds are approved by the voters and pledge the full faith and credit of the State. The self-liquidating GO bonds were supported by a designated source of revenue, usually generated by fees charged for the use of the facility or capital equipment funded by the bonds. The last self-liquidating bonds outstanding were paid off in fiscal year 2008. The Highway Fund GO bonds were funded by dedicated revenue from the Highway Fund. The last Highway Fund bonds outstanding were paid off in fiscal year 2021. That means that as of June 30, 2021 all outstanding GO debt belonged solely to the General Fund. The historical data also include the total of Authorized but Unissued Bonds as of June 30 of each year. Graph IV-1 presents a history of Maine’s bonded debt on a per capita basis and as a percentage of personal income. Per capita amounts are based on population numbers from the United States Census Bureau, Population Division. Personal income figures are from the United States Department of Commerce, Bureau of Economic Analysis.

Table IV-2 details the annual debt service costs for all tax-supported debt including General Fund and Highway Fund bonds as well as for Maine Governmental Facilities Authority (formerly the Maine Court Facilities Authority) bonds and other debt instruments issued by the State, such as certificates of participation and lease-purchase arrangements. Interest on bond anticipation notes is included, but interest and principal on self-liquidating bonds are not included because they were funded from dedicated revenue streams that are not considered tax-supported sources. A calculation of debt service as a percent of General Fund and Highway Fund revenue is included in the table. The methodology for calculating this percentage is consistent with the “5% rule” often referenced in discussions of Maine’s debt policy.

An additional summary of the debt authorizations and issuances of the Maine Governmental Facilities Authority is included in Table IV-3.

In addition to the obligations described above, the State’s credit is pledged to guarantee certain loans. As of June 30, 2021, these pledges amounted to the following:

| PURPOSE OF GUARANTEE | CONSTITUTIONAL OR STATUTORY LIMITS ⁽¹⁾ | BONDS AUTHORIZED NOT ISSUED - CONTINGENT |
|---------------------------------|--|---|
| Finance Authority of Maine | \$ 90,000,000 | \$ 90,000,000 |
| Business Loans to Veterans | 4,000,000 | 4,000,000 |
| Student Loans | 4,000,000 | 4,000,000 |
| School Buildings ⁽²⁾ | 6,000,000 | 0 |
| Indian Housing | 1,000,000 | 1,000,000 |
| | \$105,000,000 | \$ 99,000,000 |

⁽¹⁾ Except as otherwise noted, the constitutional limits and statutory limits are consistent.

⁽²⁾ The Constitution authorizes issuance of revenue bonds not to exceed \$6,000,000. The statutory bonding authority was repealed by PL 1993, c. 494.

TABLE IV-1 GENERAL OBLIGATION BONDED DEBT

Status as of June 30

| FISCAL YEAR | BOND PRINCIPAL ISSUED AND OUTSTANDING ¹ | | | | | AUTHORIZED BUT UNISSUED ² | | | TOTAL PRINCIPAL OUTSTANDING AND PRINCIPAL AUTHORIZED |
|-------------|--|---------------|-----------------------------|--|------------------------------|--------------------------------------|---------------|---------------|--|
| | GENERAL FUND | HIGHWAY FUND | PUBLIC SERVICES ENTERPRISES | STATE COLLEGES AND VOCATIONAL INSTITUTIONS | TOTAL SELF-LIQUIDATING BONDS | TOTAL GENERAL OBLIGATION BONDS | GENERAL FUND | HIGHWAY FUND | |
| 1997 | \$339,621,000 | \$129,060,000 | \$810,000 | \$720,000 | \$1,530,000 | \$470,211,000 | \$47,055,316 | \$6,400,000 | \$53,455,316 |
| 1998 | \$337,575,000 | \$139,180,000 | \$720,000 | \$570,000 | \$1,290,000 | \$478,045,000 | \$73,890,316 | \$16,900,000 | \$90,790,316 |
| 1999 | \$334,725,000 | \$133,700,000 | \$630,000 | \$485,000 | \$1,115,000 | \$469,540,000 | \$46,505,316 | \$0 | \$46,505,316 |
| 2000 | \$341,205,000 | \$111,230,000 | \$540,000 | \$400,000 | \$940,000 | \$453,375,000 | \$115,351,316 | \$19,226,031 | \$134,577,347 |
| 2001 | \$297,405,000 | \$108,635,000 | \$450,000 | \$315,000 | \$765,000 | \$406,805,000 | \$93,301,316 | \$1,031 | \$93,302,347 |
| 2002 | \$260,790,000 | \$85,335,000 | \$370,000 | \$230,000 | \$600,000 | \$346,725,000 | \$275,861,000 | \$1,031 | \$275,862,031 |
| 2003 | \$293,990,000 | \$64,120,000 | \$300,000 | \$145,000 | \$445,000 | \$358,555,000 | \$262,881,000 | \$1,031 | \$262,882,031 |
| 2004 | \$355,025,000 | \$61,105,000 | \$230,000 | \$60,000 | \$290,000 | \$416,420,000 | \$220,401,000 | \$1,031 | \$220,402,031 |
| 2005 | \$439,110,000 | \$47,825,000 | \$160,000 | \$0 | \$160,000 | \$487,095,000 | \$71,545,000 | \$0 | \$71,545,000 |
| 2006 | \$433,585,000 | \$33,875,000 | \$90,000 | \$0 | \$90,000 | \$467,550,000 | \$70,138,101 | \$27,000,000 | \$97,138,101 |
| 2007 | \$398,280,000 | \$50,460,000 | \$20,000 | \$0 | \$20,000 | \$448,760,000 | \$66,265,571 | \$100,000,000 | \$166,265,571 |
| 2008 | \$378,575,000 | \$97,260,000 | \$0 | \$0 | \$0 | \$475,835,000 | \$181,502,000 | \$40,000,000 | \$221,502,000 |
| 2009 | \$408,925,000 | \$121,065,000 | \$0 | \$0 | \$0 | \$529,990,000 | \$83,439,000 | \$0 | \$83,439,000 |
| 2010 | \$365,775,000 | \$134,325,000 | \$0 | \$0 | \$0 | \$500,100,000 | \$179,608,667 | \$25,000,000 | \$204,608,667 |
| 2011 | \$378,880,000 | \$141,350,000 | \$0 | \$0 | \$0 | \$520,230,000 | \$96,525,000 | \$0 | \$96,525,000 |
| 2012 | \$347,090,000 | \$124,965,000 | \$0 | \$0 | \$0 | \$472,055,000 | \$40,752,809 | \$0 | \$40,752,809 |
| 2013 | \$261,495,000 | \$108,230,000 | \$0 | \$0 | \$0 | \$369,725,000 | \$104,577,809 | \$0 | \$104,577,809 |
| 2014 | \$306,995,000 | \$92,195,000 | \$0 | \$0 | \$0 | \$399,190,000 | \$126,957,809 | \$0 | \$126,957,809 |
| 2015 | \$343,880,000 | \$76,920,000 | \$0 | \$0 | \$0 | \$420,800,000 | \$55,853,933 | \$0 | \$55,853,933 |
| 2016 | \$380,990,000 | \$61,620,000 | \$0 | \$0 | \$0 | \$442,610,000 | \$49,883,697 | \$0 | \$49,883,697 |
| 2017 | \$419,635,000 | \$40,605,000 | \$0 | \$0 | \$0 | \$460,240,000 | \$85,208,697 | \$0 | \$85,208,697 |
| 2018 | \$353,795,000 | \$22,320,000 | \$0 | \$0 | \$0 | \$376,115,000 | \$190,208,697 | \$0 | \$190,208,697 |
| 2019 | \$533,580,000 | \$9,820,000 | \$0 | \$0 | \$0 | \$543,400,000 | \$103,638,697 | \$0 | \$103,638,697 |
| 2020 | \$570,490,000 | \$2,210,000 | \$0 | \$0 | \$0 | \$572,700,000 | \$64,630,000 | \$0 | \$64,630,000 |
| 2021 | \$589,665,000 | \$0 | \$0 | \$0 | \$0 | \$589,665,000 | \$67,130,000 | \$0 | \$67,130,000 |

Notes:

¹ Reflects the principal amount of bonds issued and outstanding as of June 30 of each fiscal year.

² Reflects bonds that are authorized by the voters, but are unissued as of the close of the fiscal year. Includes any bond authorizations voted on by the voters in June of each year.

**Graph IV-1 General Obligation (GO) Bonded Debt
Per Capita and Percent of Personal Income**

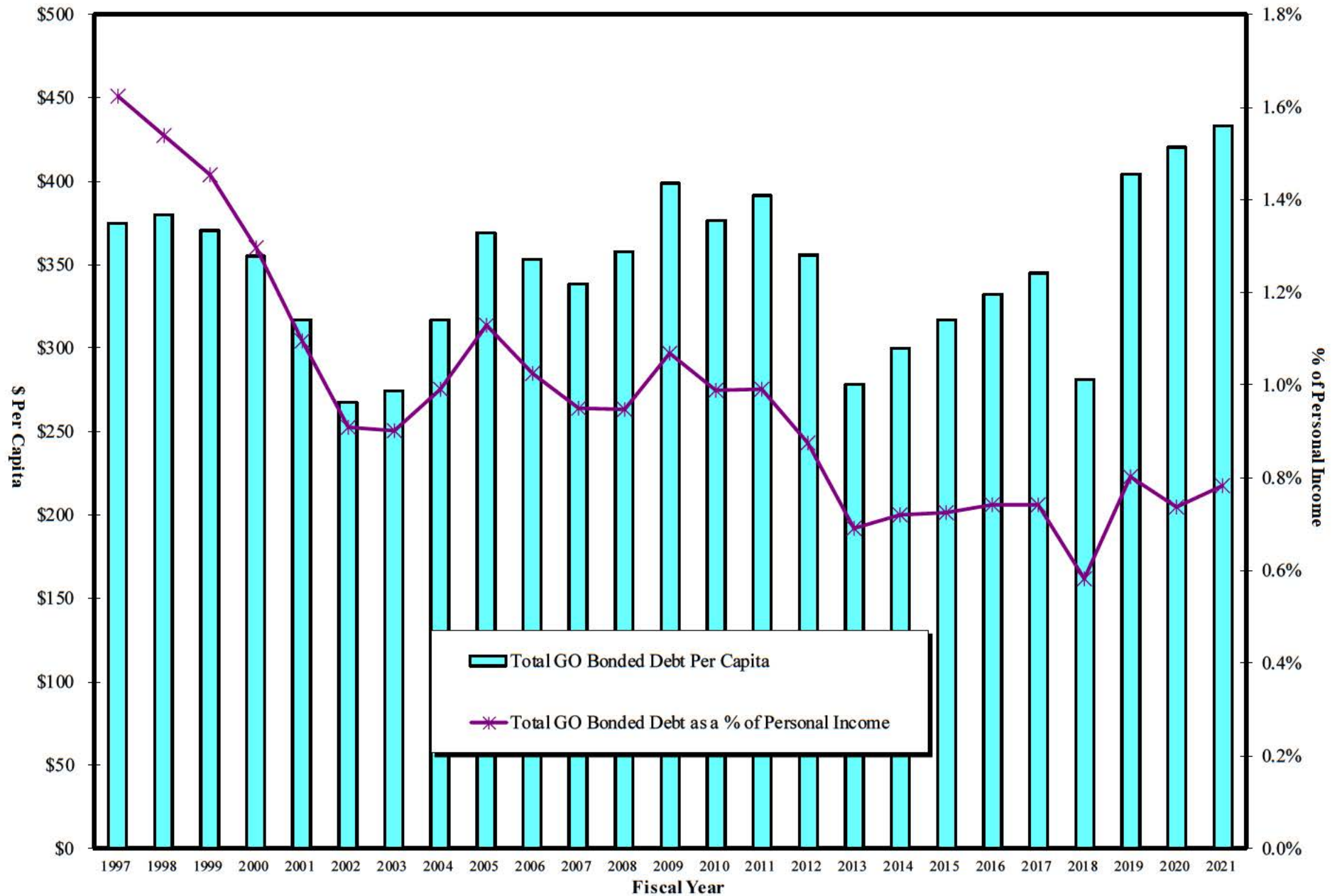


TABLE IV-2 TAX-SUPPORTED DEBT SERVICE COSTS

| FISCAL YEAR | General Obligation (GO) Bonds ¹ | | | Maine Governmental Facilities Authority (MGFA) Debt | | | Miscellaneous Other Tax-Supported Debt ² | | | | TOTAL TAX-SUPPORTED DEBT SERVICE COSTS | % OF GENERAL FUND AND HIGHWAY FUND REVENUE |
|-------------|--|---------------------|-----------------------|---|---------------------|-------------------------|---|---------------------|-------------------------|---------------|--|--|
| | TOTAL BONDS RETIRED | TOTAL INTEREST PAID | TOTAL GO DEBT SERVICE | TOTAL BONDS RETIRED | TOTAL INTEREST PAID | TOTAL MGFA DEBT SERVICE | TOTAL PRINCIPAL RETIRED | TOTAL INTEREST PAID | TOTAL MISC DEBT SERVICE | | | |
| 1997 | \$87,917,345 | \$27,619,969 | \$115,537,314 | \$795,000 | \$854,072 | \$1,649,072 | \$1,994,734 | \$504,137 | \$2,498,871 | \$119,685,257 | 5.74% | |
| 1998 | \$76,425,600 | \$25,812,652 | \$102,238,252 | \$1,020,000 | \$974,676 | \$1,994,676 | \$1,810,838 | \$442,409 | \$2,253,247 | \$106,486,175 | 4.56% | |
| 1999 | \$79,615,000 | \$25,512,957 | \$105,127,957 | \$1,060,000 | \$1,152,650 | \$2,212,650 | \$2,106,610 | \$475,136 | \$2,581,746 | \$109,922,353 | 4.39% | |
| 2000 | \$82,280,000 | \$24,543,458 | \$106,823,458 | \$1,100,000 | \$4,097,984 | \$5,197,984 | \$2,140,140 | \$341,615 | \$2,481,755 | \$114,503,196 | 4.31% | |
| 2001 | \$87,670,000 | \$23,814,726 | \$111,484,726 | \$3,235,000 | \$7,919,123 | \$11,154,123 | \$2,170,702 | \$204,597 | \$2,375,299 | \$125,014,149 | 4.69% | |
| 2002 | \$87,525,000 | \$20,973,370 | \$108,498,370 | \$4,290,000 | \$9,518,238 | \$13,808,238 | \$460,490 | \$121,551 | \$582,041 | \$122,888,649 | 4.70% | |
| 2003 | \$85,095,000 | \$18,381,501 | \$103,476,501 | \$6,240,000 | \$9,999,101 | \$16,239,101 | \$487,801 | \$192,585 | \$680,386 | \$120,395,988 | 4.49% | |
| 2004 | \$72,255,000 | \$16,886,408 | \$89,141,408 | \$11,850,000 | \$9,937,831 | \$21,787,831 | \$2,216,750 | \$461,691 | \$2,678,441 | \$113,607,680 | 3.79% | |
| 2005 | \$66,720,000 | \$17,982,112 | \$84,702,112 | \$11,045,000 | \$7,750,981 | \$18,795,981 | \$6,495,763 | \$849,988 | \$7,345,750 | \$110,843,844 | 3.56% | |
| 2006 | \$71,865,000 | \$18,341,570 | \$90,206,570 | \$12,245,000 | \$8,631,717 | \$20,876,717 | \$10,972,569 | \$814,987 | \$11,787,556 | \$122,870,843 | 3.77% | |
| 2007 | \$79,695,000 | \$20,852,772 | \$100,547,772 | \$14,595,002 | \$8,166,736 | \$22,761,738 | \$13,514,839 | \$1,248,122 | \$14,762,961 | \$138,072,471 | 4.12% | |
| 2008 | \$76,980,000 | \$20,694,707 | \$97,674,707 | \$14,610,000 | \$7,937,903 | \$22,547,903 | \$22,289,143 | \$3,567,810 | \$25,856,954 | \$146,079,563 | 4.28% | |
| 2009 | \$79,190,000 | \$21,102,152 | \$100,292,152 | \$15,624,998 | \$8,752,493 | \$24,377,491 | \$22,602,878 | \$2,528,770 | \$25,131,648 | \$149,801,290 | 4.78% | |
| 2010 | \$86,725,000 | \$20,495,526 | \$107,220,526 | \$17,130,000 | \$8,652,172 | \$25,782,172 | \$31,777,321 | \$1,759,931 | \$33,537,252 | \$166,539,950 | 5.43% | |
| 2011 | \$88,005,000 | \$20,091,904 | \$108,096,904 | \$16,930,000 | \$7,804,829 | \$24,734,829 | \$26,123,360 | \$1,431,925 | \$27,555,286 | \$160,387,019 | 4.93% | |
| 2012 | \$97,440,000 | \$19,787,081 | \$117,227,081 | \$17,285,000 | \$7,679,848 | \$24,964,848 | \$27,470,465 | \$1,231,588 | \$28,702,053 | \$170,893,982 | 5.13% | |
| 2013 | \$102,330,000 | \$18,076,400 | \$120,406,400 | \$18,245,000 | \$7,736,102 | \$25,981,102 | \$29,297,145 | \$980,585 | \$30,277,730 | \$176,665,232 | 5.18% | |
| 2014 | \$83,480,000 | \$14,814,886 | \$98,294,886 | \$22,790,000 | \$7,999,160 | \$30,789,160 | \$36,759,107 | \$800,316 | \$37,559,423 | \$166,643,469 | 4.86% | |
| 2015 | \$80,945,000 | \$15,726,362 | \$96,671,362 | \$19,205,000 | \$7,494,100 | \$26,699,100 | \$36,823,328 | \$738,107 | \$37,561,435 | \$160,931,898 | 4.41% | |
| 2016 | \$75,895,000 | \$17,392,392 | \$93,287,392 | \$19,810,000 | \$6,344,660 | \$26,154,660 | \$38,128,169 | \$645,210 | \$38,773,379 | \$158,215,431 | 4.28% | |
| 2017 | \$80,430,000 | \$18,376,363 | \$98,806,363 | \$19,525,000 | \$6,936,034 | \$26,461,034 | \$49,380,121 | \$339,930 | \$49,920,052 | \$175,187,449 | 4.62% | |
| 2018 | \$84,125,000 | \$20,195,240 | \$104,320,240 | \$20,235,000 | \$7,951,471 | \$28,186,471 | \$30,426,294 | \$511,013 | \$30,937,307 | \$163,444,018 | 4.17% | |
| 2019 | \$84,845,000 | \$22,043,995 | \$106,888,995 | \$22,170,000 | \$9,230,408 | \$31,400,408 | \$28,708,137 | \$737,571 | \$29,445,709 | \$167,735,112 | 4.00% | |
| 2020 | \$85,605,000 | \$24,830,964 | \$110,435,964 | \$23,205,000 | \$11,017,187 | \$34,222,187 | \$25,525,419 | \$730,573 | \$26,255,993 | \$170,914,144 | 3.98% | |
| 2021 | \$79,910,000 | \$26,671,194 | \$106,581,194 | \$21,535,000 | \$15,524,926 | \$37,059,926 | \$13,814,771 | \$638,634 | \$14,453,404 | \$158,094,525 | 3.26% | |

Notes:

¹ Includes General Fund Bonds, Highway Fund Bonds and Bond Anticipation Notes. Excludes Self-Liquidating Bonds and Tax Anticipation Notes.

² Source for Other Tax Supported Debt: Office of the State Controller.

TABLE IV-3 MAINE GOVERNMENTAL FACILITIES AUTHORITY
SUMMARY OF DEBT
(4 M.R.S.A. Chapter 33)

| Fiscal Year | Outstanding Debt on June 30 | Interest Paid | Total Bonds Retired | Total Bonds Issued | Net Change in Debt Outstanding |
|-------------|-----------------------------|---------------|---------------------------|---------------------------|--------------------------------|
| 2003 | \$196,790,000 | \$9,999,101 | \$6,240,000 | \$10,860,000 | \$4,620,000 |
| 2004 | \$197,950,000 | \$9,937,831 | \$11,850,000 ¹ | \$13,010,000 ¹ | \$1,160,000 |
| 2005 | \$189,570,000 | \$7,750,981 | \$11,045,000 ² | \$2,665,000 ² | (\$8,380,000) |
| 2006 | \$186,215,000 | \$8,631,717 | \$12,245,000 | \$8,890,000 | (\$3,355,000) |
| 2007 | \$182,604,998 | \$8,166,736 | \$14,595,002 | \$10,985,000 | (\$3,610,002) |
| 2008 | \$208,559,998 | \$7,937,903 | \$14,610,000 | \$40,565,000 | \$25,955,000 |
| 2009 | \$192,935,000 | \$8,752,493 | \$15,624,998 | \$0 | (\$15,624,998) |
| 2010 | \$189,080,000 | \$8,652,172 | \$17,130,000 ³ | \$13,275,000 ³ | (\$3,855,000) |
| 2011 | \$172,150,000 | \$7,804,829 | \$16,930,000 | \$0 | (\$16,930,000) |
| 2012 | \$187,865,000 | \$7,679,848 | \$17,285,000 | \$33,000,000 | \$15,715,000 |
| 2013 | \$199,910,000 | \$7,736,102 | \$18,245,000 | \$30,290,000 | \$12,045,000 |
| 2014 | \$187,175,000 | \$7,999,160 | \$22,790,000 | \$10,055,000 | (\$12,735,000) |
| 2015 | \$170,870,000 | \$7,494,100 | \$19,205,000 | \$2,900,000 | (\$16,305,000) |
| 2016 | \$170,850,000 | \$6,344,660 | \$19,810,000 ⁹ | \$19,790,000 ⁹ | (\$20,000) |
| 2017 | \$167,435,000 | \$6,936,034 | \$19,525,000 ⁹ | \$16,110,000 ⁹ | (\$3,415,000) |
| 2018 | \$205,735,000 | \$7,951,471 | \$20,235,000 | \$58,535,000 | \$38,300,000 |
| 2019 | \$234,075,000 | \$9,230,408 | \$22,170,000 | \$50,510,000 | \$28,340,000 |
| 2020 | \$381,865,000 | \$11,017,187 | \$23,205,000 | \$170,995,000 | \$147,790,000 |
| 2021 | \$376,160,000 | \$15,524,926 | \$21,535,000 ⁹ | \$15,830,000 ⁹ | (\$5,705,000) |

Outstanding Debt by Category on June 30, 2021

| Outstanding Debt | Judicial | State Agency | Corrections | Psychiatric Treatment Facility | Capital Construction and Repair | Total |
|------------------|----------------------------|---------------------------|----------------------------|--------------------------------|---------------------------------|---------------|
| | \$161,625,473 ⁴ | \$89,635,991 ⁵ | \$124,635,000 ⁶ | \$263,536 ⁷ | \$0 ⁸ | \$376,160,000 |

Notes:

¹ Does not reflect an additional \$34,915,000 of outstanding debt that was refunded in FY 2004.

² Does not reflect an additional \$51,545,000 of outstanding debt that was refunded in FY 2005.

³ Does not reflect an additional \$24,285,000 of outstanding debt that was refunded in FY 2010.

⁴ PL 1999, c. 787 increased the Judicial limit to \$40,000,000 effective August 11, 2000. PL 2005, c.460 raised it to \$75,000,000 effective 09/17/05. PL 2005 c.463 added \$1,000,000 effective 07/01/06 outside the cap. PL 2009, c.213 raised the original cap to \$136,000,000 effective 5/28/09, which brought the total to \$137,000,000. PL 2013, c.571 raised the cap by \$15,000,000 to \$152,000,000 effective 8/1/14. PL 2015, c. 468 raised the cap by \$95,600,000 to \$247,600,000 effective 7/29/16.

⁵ PL 1997, c. 788 established a limit of \$53,000,000 and authorized \$52,500,000 for state facilities effective July 9, 1998. PL 2001, c. 439, Part F authorized \$7,360,000 for renovations at AMHI, the Governor Baxter School and the DOT building in Augusta. PL 2015, c. 267 authorized \$23,000,000 effective 6/30/15.

⁶ PL 1997, c. 752 authorized \$85,000,000 for correctional facilities effective July 9, 1998. PL 2015, c. 472 raised the limit by \$149,700,000 to \$234,700,000 effective 7/29/16.

⁷ PL 1999, c. 731, Pt. NNN authorized \$33,000,000 for a psychiatric treatment facility not subject to the \$53,000,000 limit effective August 11, 2000.

⁸ PL 2003, c. 20, Part PP authorized \$7,485,000 for capital repairs and improvements at various state facilities not subject to the \$53,000,000 limit effective 7/01/03. PL 2005, c.12 added \$9,000,000 for the same purpose effective 6/29/05. PL 2013, c. 368 added \$7,350,000 for the same purpose effective 6/26/13. PL 2017, c. 284, Pt. FF. added \$30,000,000 for same purpose plus hazardous waste cleanup at state facilities effective July 4, 2017.

⁹ Does not include \$42,515,000 that was refunded in FY 2016, or \$26,820,000 in FY 2017 or \$34,310,000 in FY 2021.

SECTION V – UNFUNDED ACTUARIAL LIABILITY (UAL)

This section provides a history of the unfunded actuarial liability of the Maine Public Employees Retirement System's (MainePERS) State Employee and Teacher program. This section does not address the State's unfunded actuarial liability of other post-employment benefits (OPEB) including health insurance for retirees. The MainePERS administers retirement programs that cover State employees, the State's public school teachers, judges, legislators, and employees of the 296 municipalities and other public entities, called "participating local districts" (PLD's) that have chosen to provide retirement plans to their employees through MainePERS. Currently, the State Employee and Teacher plan is the only State plan with an unfunded actuarial liability (UAL).

MainePERS was originally established by Public Law 1941, chapter 328 as the "Employee Retirement System of the State of Maine" to administer defined benefit retirement plans for state employees and for employees of political subdivisions which elected to participate in the system. Legislation enacted in 1947 merged the "Old System" Teachers retirement plan and the Maine Teachers Retirement Association with the state employee plan. In 1949, the name of the System was changed to the Maine State Retirement System. The name was changed again in September of 2007 to the Maine Public Employees Retirement System.

Defined Benefit Plans and Unfunded Actuarial Liability

A defined benefit plan is an employer-sponsored retirement plan for which retirement benefits are based on a formula that determines the exact benefit a member can expect to receive upon retiring. Defined benefit plans are intended to be pre-funded, meaning that contributions paid in by both the employee and employer, when invested over the employee's career, will provide a sum of money sufficient to pay the required retirement benefit to that employee for the remainder of the employee's life. MainePERS utilizes the services of an actuary to determine the necessary aggregate contribution each year based on such factors as the number and age of employees, projected salary increases, anticipated age of retirement and estimated return on investment. The State of Maine is constitutionally obligated to recover any annual losses on investments over the following ten year period.

MainePERS also contracts with an actuary to prepare an annual valuation of the assets and liabilities of each of the retirement programs that are administered by System at the end of each fiscal year. The valuation measures both a plan's assets (investment earnings, employer and employee contributions on hand and expected in the upcoming year) and a plan's liabilities (obligations for current and future benefits). When a plan's assets are greater than its liabilities, the plan has a surplus. When a plan's liabilities are greater than its assets, the plan has an unfunded actuarial liability.

As stated above, the State Employee and Teacher plan is the only state plan administered by MainePERS to have an unfunded actuarial liability. Factors that have contributed to the UAL over time include the approval of new or improved retirement benefits without the contribution of adequate funds to support the additional costs; failure to appropriate the amount of employer contributions required to adequately fund the plan (i.e. deappropriating funds or deferring payments) and experience losses which occur when assumptions made are more optimistic than actual experience.

In order to address the unfunded actuarial liability of the State Employee and Teacher plan, a Constitutional amendment was enacted through referendum in November 1995. Article 9, section 18-A of the Maine Constitution prohibits the creation of unfunded liabilities, except those arising from experience losses, and requires the State to fund the normal cost of retirement and ancillary benefits on an actuarially sound basis. Article 9, section 18-B was also requires the UAL as of June 30, 1996 be paid off not more than 31 years after July 1, 1997 (July 1, 2028).

MainePERS amortizes the UAL based on the level percentage of payroll method instead of a straight-line amortization. Therefore, payments are lower in the earlier years of the 30-year amortization schedule and greater in the later years. This results in a total UAL that increases until payments as a level percentage of payroll grow large enough to cover the interest of the UAL, at that point future payments begin decreasing the UAL.

Table V-1 below provides a history of the unfunded actuarial liability of the State Employee and Teacher program through the end of fiscal year 2021.

Table V-1
Maine Public Employees Retirement System
Unfunded Actuarial Liability (UAL)
State Employee and Teacher Plan

| Fiscal Year Ending June 30 | UAL at close of Fiscal Year | Annual % Change |
|---------------------------------------|--|----------------------------|
| 1988 | \$2,153,056,988 | 8.6% |
| 1989 | \$2,309,364,688 | 7.3% |
| 1990 | \$2,454,148,342 | 6.3% |
| 1991 | \$2,590,848,538 | 5.6% |
| 1992 | \$3,177,024,392 | 22.6% |
| 1993 | \$2,643,416,081 | -16.8% |
| 1994 | \$2,828,457,537 | 7.0% |
| 1995 | \$2,791,740,760 | -1.3% |
| 1996 | \$2,888,985,772 | 3.5% |
| 1997 | \$2,612,058,351 | -9.6% |
| 1998 | \$2,454,021,636 | -6.1% |
| 1999 | \$2,175,409,960 | -11.4% |
| 2000 | \$1,966,194,367 | -9.6% |
| 2001 | \$2,157,386,869 | 9.7% |
| 2002 | \$2,592,677,039 | 20.2% |
| 2003 | \$2,921,320,341 | 12.7% |
| 2004 | \$2,989,819,155 | 2.3% |
| 2005 | \$3,034,652,581 | 1.5% |
| 2006 | \$3,043,079,648 | 0.3% |
| 2007 | \$2,912,250,119 | -4.3% |
| 2008 | \$3,036,474,882 | 4.3% |
| 2009 | \$3,995,268,096 | 31.6% |
| 2010 | \$4,303,684,195 | 7.7% |
| 2011 | \$2,544,780,065 | -40.9% |
| 2012 | \$2,672,576,161 | 5.0% |
| 2013 | \$2,652,900,255 | -0.7% |
| 2014 | \$2,302,646,777 | -13.2% |
| 2015 | \$2,240,734,556 | -2.7% |
| 2016 | \$2,557,430,770 | 14.1% |
| 2017 | \$2,580,804,291 | 0.9% |
| 2018 | \$2,611,201,193 | 1.2% |
| 2019 | \$2,652,550,763 | 1.6% |
| 2020 | \$2,615,498,824 | -1.4% |
| 2021 | \$2,931,481,056 | 12.1% |

SECTION VI – GENERAL FUND RESERVE FUNDS

This section provides a history of the balances and statutory caps of the General Fund’s 2 major ongoing reserve funds, the Maine Budget Stabilization Fund (formerly the Maine Rainy Day Fund) and the Reserve for General Fund Operating Capital.

Maine Budget Stabilization Fund

The Maine Budget Stabilization Fund was established in 5 M.R.S.A. c. 142 effective July 1, 2005 as a General Fund reserve account to be used to offset a General Fund revenue shortfall. The fund may also be used to fund payments of death benefits for law enforcement officers and firefighters. The Budget Stabilization Fund is intended to work in conjunction with the appropriations limitation established in 5 M.R.S.A. §1534. When General Fund budgeted resources exceed the appropriation limitation, the excess budgeted resources would be transferred to the Budget Stabilization Fund. Balances in the fund do not lapse, but carry forward each year. The money in the fund may be invested with any earnings credited to the fund, except when the fund is at its statutory cap.

In addition to interest earnings and transfers of budgeted resources in excess of the appropriations limitation, the fund is also capitalized at the close of each fiscal year from distributions of the available unappropriated surplus of the General Fund, the so-called “cascade.” Statutory provisions require the State Controller to first make specified fixed-dollar transfers including transfers to the State Contingent Account and the Loan Insurance Reserve Fund at the Finance Authority of Maine. PL 2015 c. 267 (the 2016-2017 Biennial Budget), Part L added a fixed-dollar transfer of \$2,500,000 for the Reserve for General Fund Operating Capital starting in fiscal year 2015 and a transfer to the Retiree Health Insurance Internal Service Fund of \$4,000,000 starting in fiscal year 2016. After these transfers are made, remaining funds from the unappropriated surplus of the General Fund are distributed pursuant to 5 M.R.S.A. §1536 as amended by PL 2021 c. 398, Section ZZZ-3 with 80% now distributed to the Maine Budget Stabilization Fund and 20% distributed to the Highway and Bridge Capital program. Table VI-2 provides a history of transfers made over the last eight years.

The ongoing statutory provisions have been preempted by one-time exceptions for special purposes. These preemptions have typically been implemented as higher priority transfers than the percentage distributions made pursuant to 5 M.R.S.A. §1536 as described above. Table VI-2 provides a recent history of those exceptions. The statutory cap for the fund was also amended in PL 2015 c. 267 from 12% to 18% of the total General Fund revenue received in the immediately preceding fiscal year, which is the fiscal year being closed.

Reserve for General Fund Operating Capital

The Reserve for General Fund Operating Capital is a General Fund reserve fund or account that maintains a balance to provide a cash flow reserve for the General Fund. It was originally enacted as 5 M.R.S.A. §1511 in 1975 and was moved to 5 M.R.S.A. §1536 with the enactment of the Maine Budget Stabilization Fund and the appropriations limitation effective July 1, 2005. As discussed above, the reserve is now capitalized at the close of the fiscal year with a fixed-dollar transfer of \$2,500,000. The reserve does not receive interest earnings. The statutory cap for this reserve is currently \$50,000,000.

TABLE VI-1 MAJOR GENERAL FUND RESERVE FUNDS

History of Ending Balances and Statutory Caps

| Fiscal Year Ending June 30th | Maine Budget Stabilization Fund (Formerly Maine Rainy Day Fund) | | MBSF Ending Balances as a % of General Fund Revenue | Reserve for General Fund Operating Capital | | Total GF Reserve Balances as a % of GF Revenue |
|------------------------------------|--|---------------|--|---|---------------|---|
| | Ending Balance | Statutory Cap | | Ending Balance | Statutory Cap | |
| 2001 | \$143,713,008 | \$143,437,701 | 6.0% | \$10,500,000 | \$50,000,000 | 6.5% |
| 2002 | \$33,920,682 | \$139,899,634 | 1.5% | \$10,500,000 | \$50,000,000 | 1.9% |
| 2003 | \$10,579,345 | \$239,469,019 | 0.4% | \$5,289,672 | \$50,000,000 | 0.7% |
| 2004 | \$33,158,244 | \$268,353,956 | 1.2% | \$16,532,953 | \$50,000,000 | 1.9% |
| 2005 | \$47,071,215 | \$279,084,505 | 1.7% | \$23,093,792 | \$50,000,000 | 2.5% |
| 2006 | \$79,902,987 | \$351,819,082 | 2.7% | \$40,615,146 | \$50,000,000 | 4.1% |
| 2007 | \$115,479,866 | \$362,351,447 | 3.8% | \$40,615,146 | \$50,000,000 | 5.2% |
| 2008 | \$128,877,009 | \$370,538,280 | 4.2% | \$40,615,146 | \$50,000,000 | 5.5% |
| 2009 | \$195,343 | \$337,364,195 | 0.0% | \$0 | \$50,000,000 | 0.0% |
| 2010 | \$25,385,082 | \$330,681,900 | 0.9% | \$11,215,157 | \$50,000,000 | 1.3% |
| 2011 | \$71,466,814 | \$353,394,811 | 2.4% | \$17,083,994 | \$50,000,000 | 3.0% |
| 2012 | \$44,808,509 | \$361,864,587 | 1.5% | \$17,083,994 | \$50,000,000 | 2.1% |
| 2013 | \$59,700,474 | \$371,326,061 | 1.9% | \$2,629,121 | \$50,000,000 | 2.0% |
| 2014 | \$68,271,491 | \$373,619,632 | 2.2% | \$4,918,554 | \$50,000,000 | 2.4% |
| 2015 | \$111,083,493 | \$599,278,814 | 3.3% | \$7,418,554 | \$50,000,000 | 3.6% |
| 2016 | \$112,352,239 | \$605,914,404 | 3.3% | \$9,918,554 | \$50,000,000 | 3.6% |
| 2017 | \$196,290,050 | \$621,882,695 | 5.7% | \$12,418,554 | \$50,000,000 | 6.0% |
| 2018 ¹ | \$272,861,161 | \$645,781,652 | 7.6% | \$14,918,554 | \$50,000,000 | 8.0% |
| 2019 ¹ | \$297,209,920 | \$692,731,997 | 7.7% | \$11,418,554 | \$50,000,000 | 8.0% |
| 2020 | \$258,746,831 | \$714,481,866 | 6.5% | \$13,918,554 | \$50,000,000 | 6.9% |
| 2021 | \$491,915,480 | \$813,706,406 | 10.9% | \$5,418,554 | \$50,000,000 | 11.0% |

¹ The fiscal year 2018 and 2019 Maine Budget Stabilization Fund ending balances include funds (\$65 million in 2018 and \$60.3 million in 2019) available to be transferred pursuant to PL 2017 c. 284 Part EEEEEEE to a reserve account for repayment of federal disallowances related to the Riverview Psychiatric Center. The balance of these funds were transferred out of the MBSF in fiscal year 2020 for the purpose specified in PL 2017 c. 284 Part EEEEEEE

**Graph VI-1 General Fund Reserve Fund Balances
History of Ending Balances¹**

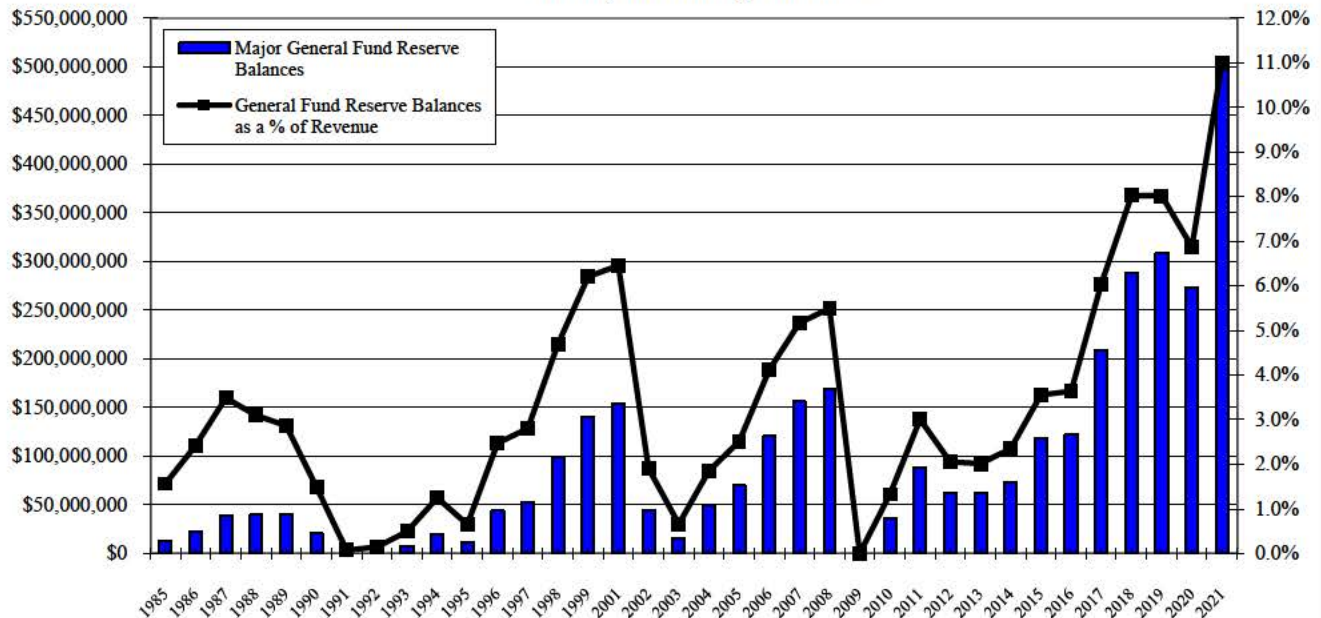


TABLE VI-2 Fixed and Percentage Transfers of Unbudgeted General Fund Surplus

| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|--|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--------------------|----------------------|
| Fixed Dollar Transfers | | | | | | | | |
| Replenish Contingent Account (5 MRSA §1507) | \$262,000 | \$230,129 | \$348,000 | \$350,000 | \$350,000 | \$350,000 | | |
| Transfer to Loan Insurance Reserve (5 MRSA §1511) | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | \$1,000,000 | | \$74,090 |
| Retirement Reserve 5 MRSA §1522 | \$10,250,000 | | | | | | | \$1,000,000 |
| Hospital Settlements (PL 2011, c. 380 QQ) | | | | | | | | |
| Reserve for Future Funding Needs DHHS Developmental Services Waiver | \$1,300,000 | | | | | | | |
| Reserve for Future Funding Needs Undesignated | \$18,700,000 | | | | | | | |
| Retiree Health Insurance Unfunded Actuarial Liability (5 MRSA §1519) | | | \$4,000,000 | \$4,000,000 | \$2,000,000 | \$2,000,000 | | \$2,000,000 |
| General Fund Operating Capital (5 MRSA §1536 - not subject to available balance) | | \$2,500,000 | \$2,500,000 | \$2,500,000 | \$2,500,000 | \$2,500,000 | \$2,500,000 | \$2,500,000 |
| PUC Cost Recovery Fund (PL 2015, c. 483 -Up to \$13,400,000 in FY16 only) | | | \$13,400,000 | | | | | |
| Highway and Bridge Reserve Fund (PL 2021 c. 398 Part ZZZ-6) | | | | | | | | \$50,000,000 |
| Land for Maine's Future Other Special Revenue Fund (PL 2021 c. 398 FFFF-7) | | | | | | | | \$20,000,000 |
| Meals for Students Other Fund (PL 2021 c. 398 OOOO-8) | | | | | | | | \$10,000,000 |
| Percentage Transfers | | | | | | | | |
| Budget Stabilization Fund (5 MRSA §1536 - 48% in FY14, 80% as of FY15) | \$8,453,289 | \$23,854,159 | \$707,300 | \$36,837,024 | \$76,247,087 | \$18,144,842 | | \$223,607,793 |
| Reserve for General Fund Operating Capital (deleted 5 MRSA §1536 - 13% in FY14) | \$2,289,433 | | | | | | | |
| Retiree Health Internal Services Fund (deleted 5 MRSA §1536 -9% in FY14) | \$1,584,992 | | | | | | | |
| Capital Construction & Improvements Reserve Fund (deleted 5 MRSA §1536 -10% in FY14) | \$1,761,102 | | | | | | | |
| Tax Relief Fund for Maine Residents (deleted 5 MRSA §1536 -20%) | \$3,522,204 | \$5,963,540 | \$176,825 | \$9,209,256 | \$19,061,772 | \$4,536,211 | | |
| Highway and Bridge Capital Program (starting in FY 21 5 MRSA §1536 - 20%) | | | | | | | | \$55,901,948 |
| Total Year-end Transfers | \$49,123,020 | \$33,547,828 | \$22,132,125 | \$53,896,280 | \$101,158,859 | \$28,531,053 | \$2,500,000 | \$309,181,883 |

SECTION VII- STATE AND LOCAL TAX BURDENS

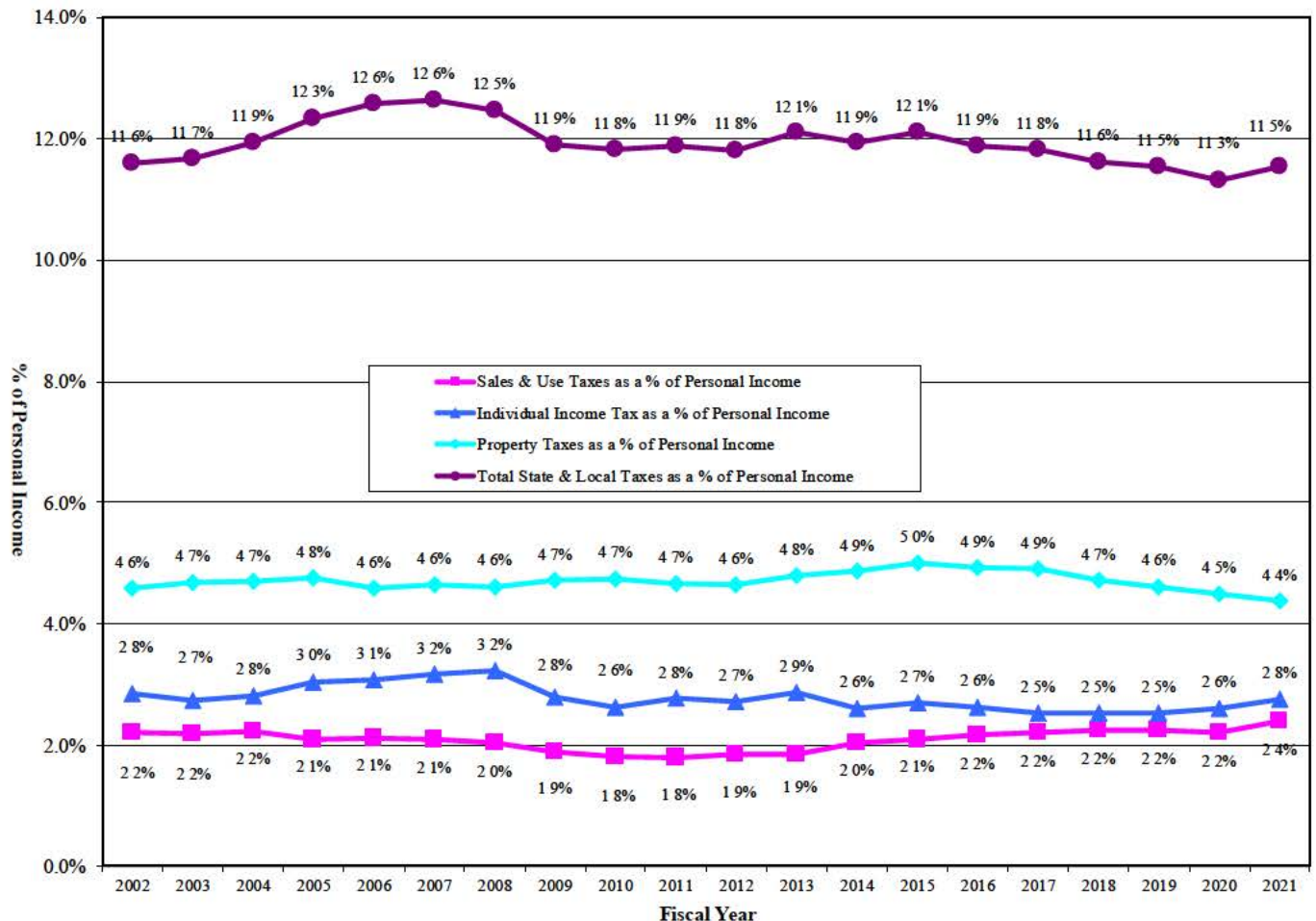
This section provides a historical look at Maine's state and local tax burdens. For the purposes of the Compendium, tax burden is portrayed by two simple measures: taxes as a percent of personal income and taxes per capita. Included in this analysis are all state and local taxes, which include most license fees and assessments. This definition of "taxes" mirrors that used by the United States Department of Commerce, Bureau of Census. The analysis breaks out the major broad-based taxes (the income taxes, the sales and use taxes and local property taxes).

Personal income and population data used in this analysis are from the United States Department of Commerce's Bureau of Economic Analysis and Bureau of Census, and from Maine's State Economist. The Compendium also includes an inflation-adjusted analysis of per capita income to compare the "real" or inflation-adjusted growth of state and local taxes to population. The Compendium's state tax data has not been reduced to reflect transfers for the Business Equipment Tax Reimbursement and the Business Equipment Property Tax Exemption programs.

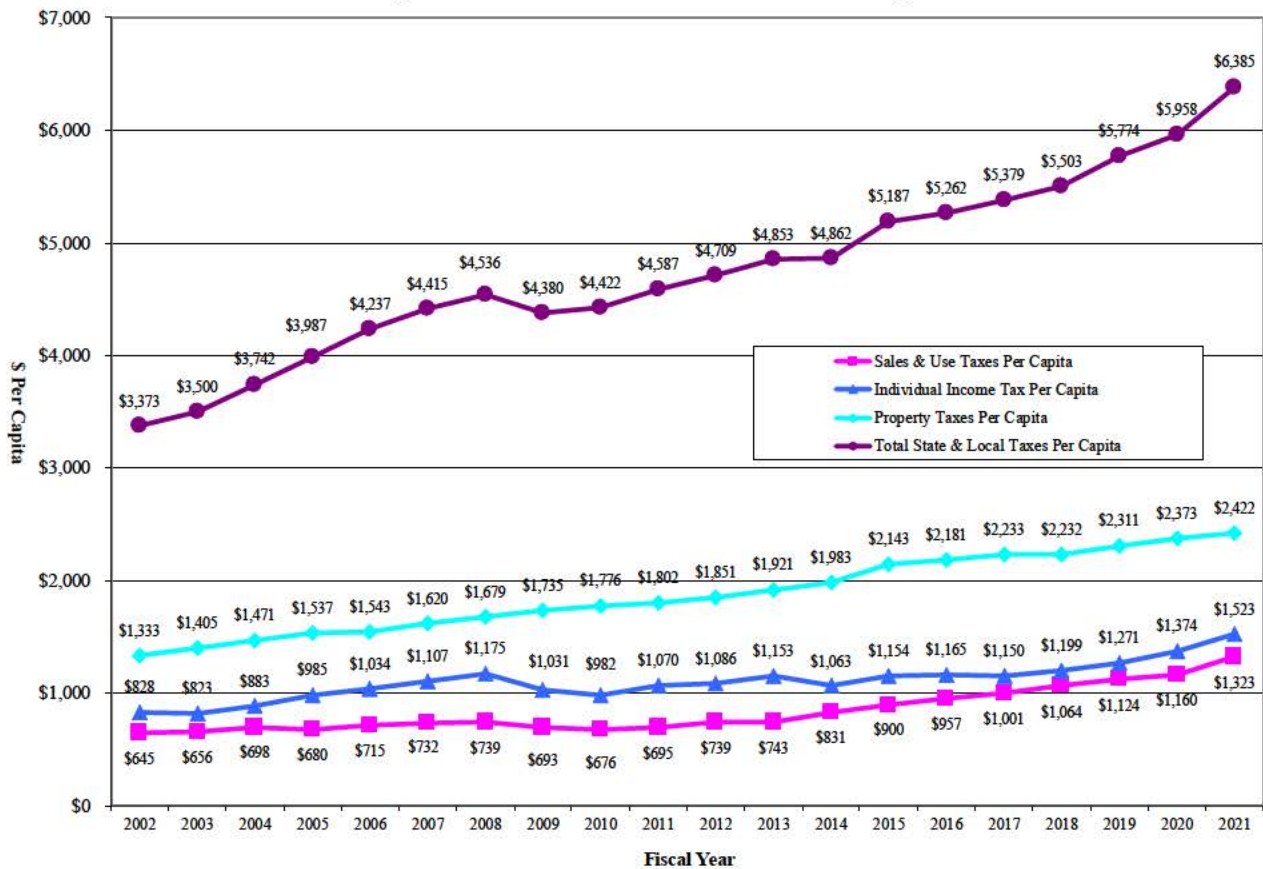
Maine Revenue Services, within the Department of Administrative and Financial Services, is required to submit to the Legislature biennially a comprehensive analysis of the incidence of Maine's tax burden.

Please note that all fiscal years in the graphs below have been updated for consistency with the current fiscal year.

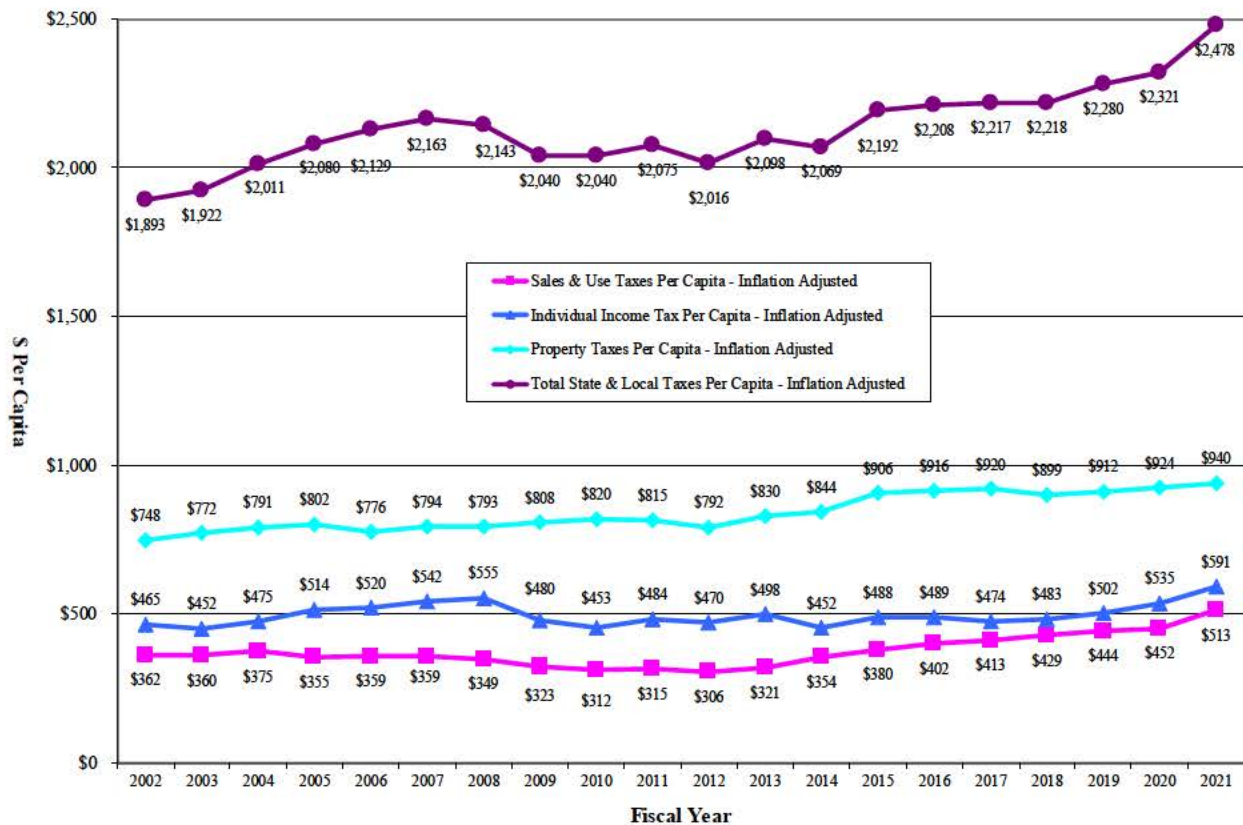
Graph VII-1 State and Local Taxes - % of Personal Income



Graph VII-2 State and Local Taxes Per Capita



Graph VII-3 State and Local Taxes Per Capita - Inflation Adjusted
Adjusted for Inflation using Consumer Price Index - All Urban Consumers (1982-1984 average = 100)



SECTION VIII – AUTHORIZED POSITIONS

This section provides a 20-year historical look at the total number of authorized positions by the major fund and fund groups. The totals summarized in Table VIII-1 and Graph VIII-1 on the next page reflect the total authorized position counts enacted by the Legislature. It reflects only the authorized positions for most state departments and agencies for which the Legislature authorizes funding by appropriation and allocation. The totals will not reflect positions in independent agencies and component units of government to which funding is provided in the form of grants or pass-through funding. The authorized positions in this section are reflected as a total of Legislative Count and FTE (Full-Time Equivalent) Count.

Positions authorized for an indefinite period of time for all weeks in a fiscal year are assigned “Legislative Count” based on the following:

| | | |
|-------------------------------------|---|--------------------------|
| 1,041 or more hours per fiscal year | = | 1.000 position headcount |
| 500 to 1,040 hours per fiscal year | = | .500 position headcount |
| less than 500 hours per fiscal year | = | 0 position headcount |

Positions authorized for an indefinite period of time for less than 52 weeks in a fiscal period are assigned “FTE Count” (full-time equivalent). FTE Count is calculated for each individual position by multiplying the number of authorized work weeks in the fiscal period by the number of authorized weekly compensated hours in the fiscal period and dividing by 2080 (the normal annual hours of a full-time employee – 52 weeks multiplied by 40 hours weekly). FTE Count is rounded to the thousandth of a position. For example, a position authorized for 40 hours each week for 39 weeks each fiscal year would be reflected as an FTE Count of .750 ($40 \times 39 = 1560 / 2080 = .750$).

In addition to authorized positions, there are Project and Limited Period positions funded by the Legislature for which no authorized count information is available. "Project Positions" are positions that are restricted to a planned work program to be completed within a specified limited period of time (365 days or less) and are not of a seasonal or regularly recurring nature. "Limited Period Positions" are positions authorized by the State Budget Officer of other than a project nature, which because of budgetary limitations, have a time limit set at the time of establishment. The time limit set for such positions may span multiple fiscal periods.

Among other limitations on the use of authorized positions as an indicator of the number of employees in State government at any given time is that there may be vacancies due to employee turnover or that positions may be held vacant in order to achieve the budgeted attrition rate (6% in fiscal year 2015).

History of Authorized Position Counts

| Fiscal Year | Other Special | | | | | Total - All Funds |
|-------------|---------------|--------------|----------------|---------------|-------------|-------------------|
| | General Fund | Highway Fund | Revenue Funds* | Federal Funds | Other Funds | |
| 2002 | 6,597.165 | 2,503.410 | 2,199.969 | 2,678.196 | 745.433 | 14,724.172 |
| 2003 | 6,614.124 | 2,576.410 | 2,171.501 | 2,495.696 | 745.433 | 14,603.163 |
| 2004 | 6,417.354 | 2,581.909 | 2,187.180 | 2,520.499 | 720.022 | 14,426.964 |
| 2005 | 6,429.354 | 2,581.909 | 2,157.180 | 2,561.807 | 661.038 | 14,391.288 |
| 2006 | 6,157.465 | 2,496.832 | 2,022.477 | 2,200.759 | 1,200.249 | 14,077.782 |
| 2007 | 6,121.965 | 2,508.832 | 2,038.505 | 2,159.655 | 1,273.249 | 14,102.206 |
| 2008 | 6,166.809 | 2,486.832 | 2,401.615 | 1,817.126 | 1,297.116 | 14,169.498 |
| 2009 | 6,018.123 | 2,486.832 | 2,422.695 | 1,776.098 | 1,303.954 | 14,007.702 |
| 2010 | 5,946.493 | 2,326.919 | 2,439.253 | 1,825.273 | 1,297.815 | 13,835.753 |
| 2011 | 5,922.493 | 2,326.919 | 2,478.254 | 1,721.773 | 1,287.701 | 13,737.140 |
| 2012 | 5,851.036 | 2,272.073 | 2,353.540 | 1,618.421 | 1,259.819 | 13,354.889 |
| 2013 | 5,820.401 | 2,272.073 | 2,360.728 | 1,611.421 | 1,259.820 | 13,324.443 |
| 2014 | 5,836.574 | 2,244.482 | 2,354.962 | 1,609.114 | 1,218.664 | 13,263.796 |
| 2015 | 5,834.074 | 2,259.482 | 2,382.462 | 1,639.114 | 1,189.774 | 13,304.906 |
| 2016 | 5,858.787 | 2,249.251 | 2,406.815 | 1,562.111 | 1,194.532 | 13,271.496 |
| 2017 | 5,873.287 | 2,249.251 | 2,406.815 | 1,562.111 | 1,195.532 | 13,286.996 |
| 2018 | 5,928.191 | 2,250.251 | 2,375.288 | 1,239.861 | 1,192.010 | 12,985.601 |
| 2019 | 5,948.691 | 2,248.251 | 2,385.174 | 1,216.861 | 1,152.532 | 12,951.509 |
| 2020 | 6,077.831 | 2,202.596 | 2,460.248 | 1,186.741 | 1,145.466 | 13,072.882 |
| 2021 | 5,890.331 | 2,202.596 | 2,691.248 | 1,186.741 | 1,145.466 | 13,116.382 |

* Other Special Revenue Funds includes the Fund for a Healthy Maine.

Graph VII-1 History of Authorized Position Counts

