

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2008  
 For the Fiscal Year Ending June 30, 2009  
 Comparison to Budget

EXHIBIT I

|                                       | Month              |                    |                          |                         | Year to Date         |                      |                          |                         | Total Budgeted<br>Fiscal Year<br>Ending 6-30-2009 |
|---------------------------------------|--------------------|--------------------|--------------------------|-------------------------|----------------------|----------------------|--------------------------|-------------------------|---|
|                                       | Actual             | Budget             | Variance<br>Over/(under) | Percent<br>Over/(under) | Actual               | Budget               | Variance<br>Over/(under) | Percent<br>Over/(under) |   |
| Sales and Use Tax                     | 57,279,644         | 73,989,006         | (16,709,362)             | (22.6%)                 | 424,355,210          | 441,064,572          | (16,709,362)             | (3.8%)                  | 987,320,733                                       |
| Service Provider Tax                  | 4,358,131          | 4,296,149          | 61,982                   | 1.4%                    | 22,705,222           | 22,339,736           | 365,486                  | 1.6%                    | 53,452,742  |
| Individual Income Tax                 | 112,014,875        | 93,278,114         | 18,736,761               | 20.1%                   | 588,673,260          | 569,936,501          | 18,736,759               | 3.3%                    | 1,321,326,135                                     |
| Corporate Income Tax                  | 32,625,706         | 21,000,000         | 11,625,706               | 55.4%                   | 68,654,947           | 57,029,241           | 11,625,706               | 20.4%                   | 168,904,770                                       |
| Cigarette and Tobacco Tax             | 10,845,996         | 11,436,604         | (590,608)                | (5.2%)                  | 77,622,764           | 78,213,372           | (590,608)                | (0.8%)                  | 149,948,844                                       |
| Public Utilities Tax                  | -                  | -                  | -                        | -                       | 231,238              | 231,238              | (0)                      | (0.0%)                  | 17,609,999  |
| Insurance Companies Tax               | 6,491              | 8,129              | (1,638)                  | (20.1%)                 | 12,531,119           | 12,564,003           | (32,884)                 | (0.3%)                  | 71,978,985  |
| Estate Tax                            | 4,213,599          | 3,088,920          | 1,124,679                | 36.4%                   | 11,761,659           | 10,636,979           | 1,124,680                | 10.6%                   | 35,288,827  |
| Property Tax - Unorg Territory        | -                  | -                  | -                        | -                       | 10,995,373           | 11,006,279           | (10,906)                 | (0.1%)                  | 12,969,540  |
| Income from Investments               | (7,291)            | (149,987)          | 142,696                  | 95.1%                   | 1,405,722            | 1,027,052            | 378,670                  | 36.9%                   | 414,058   |
| Transfer to Municipal Revenue Sharing | (10,520,196)       | (10,400,776)       | (119,420)                | (1.1%)                  | (56,323,821)         | (56,313,408)         | (10,413)                 | (0.0%)                  | (129,661,273)                                     |
| Transfer from Lottery Commission      | 5,435,298          | 4,042,245          | 1,393,053                | 34.5%                   | 26,668,274           | 26,274,619           | 393,655                  | 1.5%                    | 52,549,250  |
| Other Revenues                        | 14,826,139         | 23,780,205         | (8,954,066)              | (37.7%)                 | 86,073,108           | 97,761,120           | (11,688,012)             | (12.0%)                 | 212,931,559                                       |
| <b>Total Collected</b>                | <b>231,078,393</b> | <b>224,368,609</b> | <b>6,709,784</b>         | <b>3.0%</b>             | <b>1,275,354,075</b> | <b>1,271,771,304</b> | <b>3,582,771</b>         | <b>0.3%</b>             | <b>2,955,034,169</b>                              |

- NOTES:
- (1) Included in the above is \$11,081,891 for the month and \$56,885,516 year to date, that was set aside for Revenue Sharing with cities and towns
  - (2) Figures reflect estimates of the Maine State Revenue Forecasting Committee approved in December 2008
  - (3) This report has been prepared from preliminary month end figures and is subject to change
  - (4) Sales Tax has been adjusted \$(11) Million due to a programming/accounting error. Approximately \$(9) million is for the July-Nov period and \$(2) million is for the month of December

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2008 and 2007  
 For the Fiscal Years Ending June 30, 2009 and 2008  
 Comparison to Prior Year

EXHIBIT II

|                                       | Month              |                    |                       |                      | Year to Date         |                      |                       |                      |
|---------------------------------------|--------------------|--------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
|                                       | Current Year       | Prior Year         | Variance Over/(under) | Percent Over/(under) | Current Year         | Prior Year           | Variance Over/(under) | Percent Over/(under) |
| Sales and Use Tax                     | 57,279,644         | 73,620,901         | (16,341,257)          | (22.2%)              | 424,355,210          | 439,204,185          | (14,848,975)          | (3.4%)               |
| Service Provider Tax                  | 4,358,131          | 4,183,203          | 174,928               | 4.2%                 | 22,705,222           | 21,604,611           | 1,100,611             | 5.1%                 |
| Individual Income Tax                 | 112,014,875        | 117,467,085        | (5,452,210)           | (4.6%)               | 588,673,260          | 579,986,709          | 8,686,551             | 1.5%                 |
| Corporate Income Tax                  | 32,625,706         | 26,768,846         | 5,856,861             | 21.9%                | 68,654,947           | 78,002,375           | (9,347,428)           | (12.0%)              |
| Cigarette and Tobacco Tax             | 10,845,996         | 10,976,872         | (130,876)             | (1.2%)               | 77,622,764           | 78,417,298           | (794,533)             | (1.0%)               |
| Public Utilities Tax                  | -                  | -                  | -                     | -                    | 231,238              | 347,980              | (116,743)             | (33.5%)              |
| Insurance Companies Tax               | 6,491              | 1,245              | 5,247                 | 421.6%               | 12,531,119           | 13,440,704           | (909,585)             | (6.8%)               |
| Estate Tax                            | 4,213,599          | 2,707,184          | 1,506,415             | 55.6%                | 11,761,659           | 11,136,044           | 625,615               | 5.6%                 |
| Property Tax - Unorg Territory        | -                  | -                  | -                     | -                    | 10,995,373           | 10,238,664           | 756,709               | 7.4%                 |
| Income from Investments               | (7,291)            | 219,131            | (226,422)             | (103.3%)             | 1,405,722            | 1,938,031            | (532,308)             | (27.5%)              |
| Transfer to Municipal Revenue Sharing | (10,520,196)       | (11,324,042)       | 803,846               | 7.1%                 | (56,323,821)         | (57,058,692)         | 734,871               | 1.3%                 |
| Transfer from Lottery Commission      | 5,435,298          | 4,371,678          | 1,063,620             | 24.3%                | 26,668,274           | 25,075,848           | 1,592,426             | 6.4%                 |
| Other Revenues                        | 14,826,139         | 12,194,144         | 2,631,995             | 21.6%                | 86,073,108           | 91,495,341           | (5,422,233)           | (5.9%)               |
| <b>Total Collected</b>                | <b>231,078,393</b> | <b>241,186,247</b> | <b>(10,107,854)</b>   | <b>(4.2%)</b>        | <b>1,275,354,075</b> | <b>1,293,829,098</b> | <b>(18,475,022)</b>   | <b>(1.4%)</b>        |

**STATE OF MAINE**  
 Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2008  
 For the Fiscal Year Ending June 30, 2009  
 Comparison to Budget

EXHIBIT III

| Detail of Other Revenues                | Month             |                   |                       |                      | Year to Date      |                   |                       |                      | Total Budgeted Fiscal Year Ending 6-30-2009 |
|---|-------------------|-------------------|-----------------------|----------------------|-------------------|-------------------|-----------------------|----------------------|---|
|   | Actual            | Budget            | Variance Over/(under) | Percent Over/(under) | Actual            | Budget            | Variance Over/(under) | Percent Over/(under) |   |
| 0100's All Others                       | 1,435,121         | 1,116,184         | 318,937               | 28.6%                | 10,456,486        | 10,140,120        | 316,366               | 3.1%                 | 20,963,661                                  |
| 0300's Aeronautical Gas Tax             | 19,427            | 20,000            | (573)                 | (2.9%)               | 129,231           | 129,565           | (334)                 | (0.3%)               | 253,406                                     |
| 0400's Alcohol Excise Tax               | 1,086,208         | 1,275,670         | (189,462)             | (14.9%)              | 9,278,293         | 9,532,083         | (253,790)             | (2.7%)               | 17,048,295                                  |
| 0700's Corporation Taxes                | 74,531            | 71,853            | 2,678                 | 3.7%                 | 965,993           | 538,094           | 427,899               | 79.5%                | 7,467,012                                   |
| 1000's Banking Taxes                    | 2,328,250         | 1,746,253         | 581,997               | 33.3%                | 11,611,100        | 10,896,518        | 714,582               | 6.6%                 | 21,865,980                                  |
| 1100's Alcoholic Beverages              | 298,835           | 417,384           | (118,549)             | (28.4%)              | 1,614,538         | 1,696,032         | (81,494)              | (4.8%)               | 4,070,379                                   |
| 1200's Amusements Tax                   | -                 | -                 | -                     | -                    | -                 | -                 | -                     | -                    | -   |
| 1300's Harness Racing/Parimutuels/Slots | 590,716           | 474,753           | 115,963               | 24.4%                | 4,193,113         | 4,306,137         | (113,024)             | (2.6%)               | 7,868,484                                   |
| 1400's Business Taxes                   | 814,663           | 630,565           | 184,098               | 29.2%                | 3,312,173         | 3,908,201         | (596,028)             | (15.3%)              | 9,095,344                                   |
| 1500's Motor Vehicle Licenses           | 416,158           | 165,289           | 250,869               | 151.8%               | 2,170,482         | 1,509,995         | 660,487               | 43.7%                | 4,351,108                                   |
| 1700's Inland Fisheries & Wildlife      | 675,352           | 991,201           | (315,849)             | (31.9%)              | 7,497,789         | 7,695,495         | (197,706)             | (2.6%)               | 16,249,867                                  |
| 1900's Hospital Excise & Other          | 31,695            | 30,503            | 1,192                 | 3.9%                 | 150,484           | 148,203           | 2,281                 | 1.5%                 | 394,702                                     |
| 2000's Fines, Forfeits & Penalties      | 3,401,657         | 2,889,580         | 512,077               | 17.7%                | 21,794,974        | 21,470,324        | 324,650               | 1.5%                 | 43,608,703                                  |
| 2200's Federal Revenues                 | 427,907           | 992,425           | (564,518)             | (56.9%)              | 3,716,829         | 4,198,722         | (481,893)             | (11.5%)              | 8,947,928                                   |
| 2300's County Revenues                  | -                 | -                 | -                     | -                    | -                 | -                 | -                     | -                    | -   |
| 2400's Revenues from Cities & Towns     | -                 | 10,000            | (10,000)              | (100.0%)             | 59,383            | 79,406            | (20,023)              | (25.2%)              | 200,000                                     |
| 2500's Revenues from Private Sources    | 22,663            | 185,510           | (162,847)             | (87.8%)              | 981,580           | 1,228,986         | (247,406)             | (20.1%)              | 8,774,845                                   |
| 2600's Current Service Charges          | 2,360,401         | 2,816,709         | (456,308)             | (16.2%)              | 11,329,927        | 12,768,645        | (1,438,718)           | (11.3%)              | 23,116,896                                  |
| 2700's Transfers from Other Funds       | 819,596           | 9,943,826         | (9,124,230)           | (91.8%)              | (3,232,314)       | 7,489,594         | (10,721,908)          | (143.2%)             | 17,974,949                                  |
| 2800's Sales of Property & Equipment    | 22,957            | 2,500             | 20,457                | 818.3%               | 43,048            | 25,000            | 18,048                | 72.2%                | 680,000                                     |
| <b>Total Other Revenues</b>             | <b>14,826,139</b> | <b>23,780,205</b> | <b>(8,954,066)</b>    | <b>(37.7%)</b>       | <b>86,073,108</b> | <b>97,761,120</b> | <b>(11,688,012)</b>   | <b>(12.0%)</b>       | <b>212,931,559</b>                          |

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

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2008 and 2007  
 For the Fiscal Years Ending June 30, 2009 and 2008  
 Comparison to Prior Year

**EXHIBIT IV**

| Detail of Other Revenues                | Month             |                   |                       |                      | Year to Date      |                   |                       |                      |
|---|-------------------|-------------------|-----------------------|----------------------|-------------------|-------------------|-----------------------|----------------------|
|   | Current Year      | Prior Year        | Variance Over/(under) | Percent Over/(under) | Current Year      | Prior Year        | Variance Over/(under) | Percent Over/(under) |
| 0100's All Others                       | 1,435,121         | 1,091,082         | 344,039               | 31.5%                | 10,456,486        | 11,615,513        | (1,159,027)           | (10.0%)              |
| 0300's Aeronautical Gas Tax             | 19,427            | 19,909            | (482)                 | (2.4%)               | 129,231           | 134,162           | (4,931)               | (3.7%)               |
| 0400's Alcohol Excise Tax               | 1,086,208         | 1,265,964         | (179,756)             | (14.2%)              | 9,278,293         | 9,402,871         | (124,578)             | (1.3%)               |
| 0700's Corporation Taxes                | 74,531            | 61,751            | 12,780                | 20.7%                | 965,993           | 835,642           | 130,351               | 15.6%                |
| 1000's Banking Taxes                    | 2,328,250         | 2,238,950         | 89,300                | 4.0%                 | 11,611,100        | 11,254,650        | 356,450               | 3.2%                 |
| 1100's Alcoholic Beverages              | 298,835           | 409,165           | (110,330)             | (27.0%)              | 1,614,538         | 1,926,905         | (312,366)             | (16.2%)              |
| 1200's Amusements Tax                   | -                 | 10                | (10)                  | (100.0%)             | -                 | 2,410             | (2,410)               | (100.0%)             |
| 1300's Harness Racing/Parimutuels/Slots | 590,716           | 453,143           | 137,573               | 30.4%                | 4,193,113         | 3,999,705         | 193,408               | 4.8%                 |
| 1400's Business Taxes                   | 814,663           | 687,255           | 127,408               | 18.5%                | 3,312,173         | 2,961,566         | 350,607               | 11.8%                |
| 1500's Motor Vehicle Licenses           | 416,158           | 498,603           | (82,445)              | (16.5%)              | 2,170,482         | 2,050,577         | 119,905               | 5.8%                 |
| 1700's Inland Fisheries & Wildlife      | 675,352           | (193,197)         | 868,550               | 449.6%               | 7,497,789         | 8,024,391         | (526,602)             | (6.6%)               |
| 1900's Amnesty, Hosp Excise & Other     | 31,695            | 30,096            | 1,599                 | 5.3%                 | 150,484           | 158,515           | (8,031)               | (5.1%)               |
| 2000's Fines, Forfeits & Penalties      | 3,401,657         | 2,892,871         | 508,786               | 17.6%                | 21,794,974        | 21,899,683        | (104,710)             | (0.5%)               |
| 2200's Federal Revenues                 | 427,907           | 1,331,020         | (903,112)             | (67.9%)              | 3,716,829         | 4,955,298         | (1,238,470)           | (25.0%)              |
| 2300's County Revenues                  | -                 | -                 | -                     | -                    | -                 | -                 | -                     | -                    |
| 2400's Revenues from Cities & Towns     | -                 | 4,680             | (4,680)               | (100.0%)             | 59,383            | 84,244            | (24,861)              | (29.5%)              |
| 2500's Revenues from Private Sources    | 22,663            | 43,219            | (20,556)              | (47.6%)              | 981,580           | 1,228,132         | (246,552)             | (20.1%)              |
| 2600's Current Service Charges          | 2,360,401         | 510,031           | 1,850,370             | 362.8%               | 11,329,927        | 12,902,365        | (1,572,438)           | (12.2%)              |
| 2700's Transfers from Other Funds       | 819,596           | 780,120           | 39,476                | 5.1%                 | (3,232,314)       | (2,055,219)       | (1,177,095)           | (57.3%)              |
| 2800's Sales of Property & Equipment    | 22,957            | 69,472            | (46,515)              | (67.0%)              | 43,048            | 113,931           | (70,883)              | (62.2%)              |
| <b>Total Other Revenues</b>             | <b>14,826,139</b> | <b>12,194,144</b> | <b>2,631,995</b>      | <b>21.6%</b>         | <b>86,073,108</b> | <b>91,495,341</b> | <b>(5,422,233)</b>    | <b>(5.9%)</b>        |

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

**STATE OF MAINE**  
 Undedicated Revenues - Highway Fund  
 For the Sixth Month Ended December 31, 2008  
 For the Fiscal Year Ending June 30, 2009  
 Comparison to Budget

Exhibit V

|                                      | Month             |                   |                          |                         | Year to Date       |                    |                          |                         | Total Budgeted<br>Fiscal Year<br>Ending 6-30-2009 |
|--------------------------------------|-------------------|-------------------|--------------------------|-------------------------|--------------------|--------------------|--------------------------|-------------------------|---|
|                                      | Actual            | Budget            | Variance<br>Over/(under) | Percent<br>Over/(under) | Actual             | Budget             | Variance<br>Over/(under) | Percent<br>Over/(under) |   |
| Fuel Taxes                           | 18,036,461        | 20,793,787        | (2,757,326)              | (13.3%)                 | 94,536,644         | 97,293,971         | (2,757,327)              | (2.8%)                  | 229,791,436                                       |
| Motor Vehicle Registration<br>& Fees | 6,863,771         | 6,747,545         | 116,226                  | 1.7%                    | 41,222,746         | 42,811,947         | (1,589,201)              | (3.7%)                  | 95,913,358  |
| Inspection Fees                      | 457,278           | 950,253           | (492,975)                | (51.9%)                 | 2,010,588          | 2,901,949          | (891,361)                | (30.7%)                 | 4,216,712   |
| Fines, Forfeits & Penalties          | 127,528           | 120,015           | 7,513                    | 6.3%                    | 880,014            | 871,312            | 8,702                    | 1.0%                    | 1,795,049   |
| Earnings on Investments              | 13,678            | 13,678            | (0)                      | (0.0%)                  | 321,472            | 321,473            | (1)                      | (0.0%)                  | 403,772   |
| All Other                            | 924,249           | 522,087           | 402,162                  | 77.0%                   | 6,050,448          | 5,792,894          | 257,554                  | 4.4%                    | 9,738,280   |
| <b>Total Revenue</b>                 | <b>26,422,965</b> | <b>29,147,365</b> | <b>(2,724,400)</b>       | <b>(9.3%)</b>           | <b>145,021,913</b> | <b>149,993,546</b> | <b>(4,971,633)</b>       | <b>(3.3%)</b>           | <b>341,858,607</b>                                |

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

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Sixth Month Ended December 31, 2008 and 2007  
 For the Fiscal Years Ending June 30, 2009 and 2008  
 Comparison to Prior Year

Exhibit VI

|                                   | Month             |                   |                       |                      | Year to Date       |                    |                       |                      |
|-----------------------------------|-------------------|-------------------|-----------------------|----------------------|--------------------|--------------------|-----------------------|----------------------|
|                                   | Current Year      | Prior Year        | Variance Over/(under) | Percent Over/(under) | Current Year       | Prior Year         | Variance Over/(under) | Percent Over/(under) |
| Fuel Taxes                        | 18,036,461        | 19,983,950        | (1,947,490)           | (9.7%)               | 94,536,644         | 98,358,208         | (3,821,564)           | (3.9%)               |
| Motor Vehicle Registration & Fees | 6,863,771         | 5,802,986         | 1,060,785             | 18.3%                | 41,222,746         | 39,760,035         | 1,462,711             | 3.7%                 |
| Inspection Fees                   | 457,278           | 780,153           | (322,875)             | (41.4%)              | 2,010,588          | 2,440,301          | (429,713)             | (17.6%)              |
| Fines, Forfeits & Penalties       | 127,528           | 168,657           | (41,129)              | (24.4%)              | 880,014            | 908,209            | (28,194)              | (3.1%)               |
| Earnings on Investments           | 13,678            | 139,649           | (125,972)             | (90.2%)              | 321,472            | 754,602            | (433,130)             | (57.4%)              |
| All Other                         | 924,249           | 566,559           | 357,690               | 63.1%                | 6,050,448          | 5,907,928          | 142,520               | 2.4%                 |
| <b>Total Revenue</b>              | <b>26,422,965</b> | <b>27,441,955</b> | <b>(1,018,990)</b>    | <b>(3.7%)</b>        | <b>145,021,913</b> | <b>148,129,283</b> | <b>(3,107,371)</b>    | <b>(2.1%)</b>        |

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