

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**  
 Undedicated Revenues - General Fund  
 For the Second Month Ended August 31, 2009  
 For the Fiscal Year Ending June 30, 2010  
 Comparison to Budget

EXHIBIT I

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2010
	Actual	Budget	Variance Over/(under)	Percent Over/(under)	Actual	Budget	Variance Over/(under)	Percent Over/(under)	
Sales and Use Tax	(1,215,510)	(524,335)	(691,175)	(131.8%)	84,827,711	96,857,589	(12,029,878)	(12.4%)	938,920,182
Service Provider Tax	1,294,720	164,722	1,129,998	686.0%	5,689,213	4,973,492	715,721	14.4%	55,590,852
Individual Income Tax	44,760,767	47,750,000	(2,989,233)	(6.3%)	151,376,284	162,650,000	(11,273,716)	(6.9%)	1,444,804,369
Corporate Income Tax	1,870,063	300,000	1,570,063	523.4%	11,729,391	7,200,000	4,529,391	62.9%	144,697,500
Cigarette and Tobacco Tax	12,175,070	14,268,222	(2,093,152)	(14.7%)	27,146,927	27,689,977	(543,050)	(2.0%)	137,881,705
Insurance Companies Tax	106,703	56,185	50,518	89.9%	820,898	1,060,988	(240,090)	(22.6%)	71,985,000
Estate Tax	(3,991,447)	(2,878,326)	(1,113,121)	(38.7%)	(1,278,793)	-	(1,278,793)	-	30,124,796
Fines, Forfeits and Penalties	3,375,562	3,920,428	(544,866)	(13.9%)	6,935,193	7,512,372	(577,179)	(7.7%)	43,170,670
Income from Investments	60,080	169,324	(109,244)	(64.5%)	60,298	179,733	(119,435)	(66.5%)	947,908
Transfer from Lottery Commission	5,161,483	4,762,916	398,567	8.4%	8,919,000	8,573,239	345,761	4.0%	49,534,250
Transfers for Tax Relief Programs	(13,298,964)	(14,289,685)	990,721	6.9%	(13,903,460)	(14,873,699)	970,239	6.5%	(116,953,498)
Transfer to Municipal Revenue Sharing	(8,715,200)	(9,569,107)	853,907	8.9%	(23,694,341)	(26,440,806)	2,746,465	10.4%	(112,091,147)
Other Taxes and Fees	8,487,222	9,575,490	(1,088,268)	(11.4%)	20,423,377	19,273,304	1,150,073	6.0%	143,042,443
Other Revenues	926,192	675,774	250,418	37.1%	(4,616,791)	(5,990,305)	1,373,514	22.9%	24,425,931
<b>Total Collected</b>	<b>50,996,740</b>	<b>54,381,608</b>	<b>(3,384,868)</b>	<b>(6.2%)</b>	<b>274,434,909</b>	<b>288,665,884</b>	<b>(14,230,975)</b>	<b>(4.9%)</b>	<b>2,856,080,961</b>

- NOTES: (1) Included in the above is \$8,715,120 for the month and \$23,694,341 year to date, that was set aside for Revenue Sharing with cities and towns  
 (2) Figures reflect estimates of the Maine State Revenue Forecasting Committee approved in May 2009  
 (3) This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Second Month Ended August 31, 2009 and 2008  
 For the Fiscal Years Ending June 30, 2010 and 2009  
 Comparison to Prior Year

EXHIBIT II

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)
Sales and Use Tax	(1,215,510)	1,216,114	(2,431,624)	(200.0%)	84,827,711	99,553,816	(14,726,105)	(14.8%)
Service Provider Tax	1,294,720	157,629	1,137,091	721.4%	5,689,213	4,759,315	929,899	19.5%
Individual Income Tax	44,760,767	45,901,885	(1,141,118)	(2.5%)	151,376,284	158,933,123	(7,556,839)	(4.8%)
Corporate Income Tax	1,870,063	266,189	1,603,874	602.5%	11,729,391	7,644,423	4,084,969	53.4%
Cigarette and Tobacco Tax	12,175,070	14,615,552	(2,440,481)	(16.7%)	27,146,927	29,204,588	(2,057,661)	(7.0%)
Insurance Companies Tax	106,703	28,445	78,258	275.1%	820,898	1,347,883	(526,985)	(39.1%)
Estate Tax	(3,991,447)	(4,317,215)	325,767	7.5%	(1,278,793)	(1,617,415)	338,621	20.9%
Fines, Forfeits and Penalties	3,375,562	4,127,841	(752,279)	(18.2%)	6,935,193	8,268,823	(1,333,630)	(16.1%)
Income from Investments	60,080	115,265	(55,185)	(47.9%)	60,298	120,230	(59,932)	(49.8%)
Transfer from Lottery Commission	5,161,483	4,595,053	566,430	12.3%	8,919,000	8,854,004	64,996	0.7%
Transfers for Tax Relief Programs	(13,298,964)	(16,649,855)	3,350,891	20.1%	(13,903,460)	(17,330,987)	3,427,527	19.8%
Transfer to Municipal Revenue Sharing	(8,715,200)	(1,575,490)	(7,139,710)	(453.2%)	(23,694,341)	(12,931,544)	(10,762,797)	(83.2%)
Other Taxes and Fees	8,487,222	8,794,832	(307,610)	(3.5%)	20,423,377	19,836,797	586,581	3.0%
Other Revenues	926,192	4,596,812	(3,670,620)	(79.9%)	(4,616,791)	2,550,926	(7,167,716)	(281.0%)
<b>Total Collected</b>	<b>50,996,740</b>	<b>61,873,057</b>	<b>(10,876,316)</b>	<b>(17.6%)</b>	<b>274,434,909</b>	<b>309,193,980</b>	<b>(34,759,071)</b>	<b>(11.2%)</b>

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

**STATE OF MAINE**  
Undedicated Revenues - General Fund  
For the Second Month Ended August 31, 2009  
For the Fiscal Year Ending June 30, 2010  
Comparison to Budget

EXHIBIT III

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2010
	Actual	Budget	Variance Over/(under)	Percent Over/(under)	Actual	Budget	Variance Over/(under)	Percent Over/(under)	
<u>Detail of Other Taxes &amp; Fees</u>									
0100's All Others	733,053	1,214,567	(481,514)	(39.6%)	2,510,879	2,704,910	(194,031)	(7.2%)	31,690,912
0300's Gas Tax	26,990	25,888	1,102	4.3%	46,510	47,277	(767)	(1.6%)	263,089
0400's Alcohol Excise Tax	1,633,354	1,711,169	(77,815)	(4.5%)	3,384,399	3,578,173	(193,774)	(5.4%)	17,433,056
0700's Corporation Taxes	254,536	413,700	(159,165)	(38.5%)	516,908	742,600	(225,693)	(30.4%)	9,013,771
0800's Public Utilities	-	-	-	-	-	-	-	-	16,996,988
1000's Banking Taxes	1,543,650	1,829,579	(285,929)	(15.6%)	3,625,600	3,659,158	(33,558)	(0.9%)	22,365,980
1100's Alcoholic Beverages	357,582	314,492	43,090	13.7%	625,817	637,847	(12,030)	(1.9%)	4,175,855
1200's Amusements Tax	-	-	-	-	-	-	-	-	-
1300's Harness Racing/Parimutuels/Slots	702,754	631,043	71,711	11.4%	1,685,690	1,225,583	460,107	37.5%	7,934,486
1400's Business Taxes	2,098,784	752,704	1,346,080	178.8%	3,721,387	1,590,831	2,130,556	133.9%	11,143,549
1500's Motor Vehicle Licenses	596,889	267,244	329,645	123.3%	806,424	573,249	233,175	40.7%	4,646,488
1700's Inland Fisheries & Wildlife	522,608	2,393,677	(1,871,069)	(78.2%)	3,463,765	4,474,222	(1,010,457)	(22.6%)	17,018,867
1900's Hospital Excise & Other	17,023	21,427	(4,404)	(20.6%)	36,000	39,454	(3,454)	(8.8%)	359,402
<b>Total Other Taxes &amp; Fees</b>	<b>8,487,222</b>	<b>9,575,490</b>	<b>(1,088,268)</b>	<b>(11.4%)</b>	<b>20,423,377</b>	<b>19,273,304</b>	<b>1,150,073</b>	<b>6.0%</b>	<b>143,042,443</b>
<u>Detail of Other Revenues</u>									
2200's Federal Revenues	2,045,809	320,836	1,724,973	537.6%	2,850,503	641,672	2,208,831	344.2%	3,869,618
2300's County Revenues	-	-	-	-	-	-	-	-	-
2400's Revenues from Cities & Towns	7,025	-	7,025	-	29,860	95,432	(65,572)	(68.7%)	251,789
2500's Revenues from Private Sources	(2,850)	140,830	(143,680)	(102.0%)	142,396	281,660	(139,264)	(49.4%)	9,027,069
2600's Current Service Charges	2,883,146	2,195,675	687,471	31.3%	4,575,333	4,349,355	225,978	5.2%	20,435,825
2700's Transfers from Other Funds	(1,575,419)	(1,981,567)	406,148	20.5%	(12,216,243)	(11,358,424)	(857,819)	(7.6%)	(9,238,370)
2800's Sales of Property & Equipment	(2,431,520)	-	(2,431,520)	-	1,360	-	1,360	-	80,000
<b>Total Other Revenues</b>	<b>926,192</b>	<b>675,774</b>	<b>250,418</b>	<b>37.1%</b>	<b>(4,616,791)</b>	<b>(5,990,305)</b>	<b>1,373,514</b>	<b>22.9%</b>	<b>24,425,931</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 Second Month Ended August 31, 2009 and 2008  
For the Fiscal Years Ending June 30, 2010 and 2009  
Comparison to Prior Year

EXHIBIT IV

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)
<b><u>Detail of Other Taxes &amp; Fees</u></b>								
0100's All Others	733,053	1,613,076	(880,024)	(54.6%)	2,510,879	3,591,211	(1,080,333)	(30.1%)
0300's Gas Tax	26,990	24,181	2,809	11.6%	46,510	44,157	2,353	5.3%
0400's Alcohol Excise Tax	1,633,354	1,808,486	(175,132)	(9.7%)	3,384,399	3,557,283	(172,884)	(4.9%)
0700's Corporation Taxes	254,536	355,867	(101,331)	(28.5%)	516,908	593,908	(77,000)	(13.0%)
0800's Public Utilities	-	-	-	-	-	-	-	-
1000's Banking Taxes	1,543,650	1,750,550	(206,900)	(11.8%)	3,625,600	3,598,950	26,650	0.7%
1100's Alcoholic Beverages	357,582	274,543	83,039	30.2%	625,817	576,073	49,744	8.6%
1200's Amusements Tax	-	-	-	-	-	-	-	-
1300's Harness Racing/Parimutuels/Slots	702,754	716,049	(13,295)	(1.9%)	1,685,690	1,684,764	926	0.1%
1400's Business Taxes	2,098,784	353,489	1,745,296	493.7%	3,721,387	1,177,085	2,544,301	216.2%
1500's Motor Vehicle Licenses	596,889	352,572	244,316	69.3%	806,424	725,393	81,031	11.2%
1700's Inland Fisheries & Wildlife	522,608	1,522,222	(999,614)	(65.7%)	3,463,765	4,247,138	(783,373)	(18.4%)
1900's Hospital Excise & Other	17,023	23,797	(6,774)	(28.5%)	36,000	40,835	(4,835)	(11.8%)
<b>Total Other Taxes &amp; Fees</b>	<b>8,487,222</b>	<b>8,794,832</b>	<b>(307,610)</b>	<b>(3.5%)</b>	<b>20,423,377</b>	<b>19,836,797</b>	<b>586,581</b>	<b>3.0%</b>
<b><u>Detail of Other Revenues</u></b>								
2200's Federal Revenues	2,045,809	1,139,519	906,290	79.5%	2,850,503	1,560,779	1,289,723	82.6%
2300's County Revenues	-	-	-	-	-	-	-	-
2400's Revenues from Cities & Towns	7,025	11,667	(4,642)	(39.8%)	29,860	56,217	(26,357)	(46.9%)
2500's Revenues from Private Sources	(2,850)	75,137	(77,987)	(103.8%)	142,396	573,639	(431,243)	(75.2%)
2600's Current Service Charges	2,883,146	2,267,581	615,566	27.1%	4,575,333	3,884,638	690,696	17.8%
2700's Transfers from Other Funds	(1,575,419)	1,089,317	(2,664,736)	(244.6%)	(12,216,243)	(3,537,939)	(8,678,304)	(245.3%)
2800's Sales of Property & Equipment	(2,431,520)	13,591	(2,445,111)	(17990.8%)	1,360	13,591	(12,231)	(90.0%)
<b>Total Other Revenues</b>	<b>926,192</b>	<b>4,596,812</b>	<b>(3,670,620)</b>	<b>(79.9%)</b>	<b>(4,616,791)</b>	<b>2,550,926</b>	<b>(7,167,716)</b>	<b>(281.0%)</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 Second Month Ended August 31, 2009  
 For the Fiscal Year Ending June 30, 2010  
 Comparison to Budget

Exhibit V

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2010
	Actual	Budget	Variance Over/(under)	Percent Over/(under)	Actual	Budget	Variance Over/(under)	Percent Over/(under)	
Fuel Taxes	(598,490)	(3,731,271)	3,132,781	84.0%	18,476,754	14,018,708	4,458,046	31.8%	220,305,526
Motor Vehicle Registration & Fees	7,577,087	8,620,981	(1,043,894)	(12.1%)	15,502,759	14,832,759	670,000	4.5%	77,479,644
Inspection Fees	344,064	424,504	(80,440)	(18.9%)	590,980	759,920	(168,940)	(22.2%)	4,196,802
Fines, Forfeits & Penalties	150,254	160,594	(10,340)	(6.4%)	313,783	308,439	5,344	1.7%	1,795,049
Earnings on Investments	23,135	10,000	13,135	131.3%	23,135	10,000	13,135	131.3%	173,037
All Other	523,377	571,153	(47,776)	(8.4%)	1,177,007	1,147,111	29,896	2.6%	8,596,631
<b>Total Revenue</b>	<b>8,019,426</b>	<b>6,055,961</b>	<b>1,963,465</b>	<b>32.4%</b>	<b>36,084,419</b>	<b>31,076,937</b>	<b>5,007,482</b>	<b>16.1%</b>	<b>312,546,689</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 Second Month Ended August 31, 2009 and 2008  
 For the Fiscal Years Ending June 30, 2010 and 2009  
 Comparison to Prior Year

Exhibit VI

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)	Current Year	Prior Year	Variance Over/(under)	Percent Over/(under)
Fuel Taxes	(598,490)	(1,570,758)	972,268	61.9%	18,476,754	16,157,305	2,319,450	14.4%
Motor Vehicle Registration & Fees	7,577,087	7,317,496	259,590	3.5%	15,502,759	13,643,951	1,858,808	13.6%
Inspection Fees	344,064	375,671	(31,607)	(8.4%)	590,980	719,624	(128,644)	(17.9%)
Fines, Forfeits & Penalties	150,254	141,935	8,319	5.9%	313,783	279,209	34,574	12.4%
Earnings on Investments	23,135	23,245	(111)	(0.5%)	23,135	23,245	(111)	(0.5%)
All Other	523,377	588,815	(65,438)	(11.1%)	1,177,007	1,242,853	(65,846)	(5.3%)
<b>Total Revenue</b>	<b>8,019,426</b>	<b>6,876,405</b>	<b>1,143,022</b>	<b>16.6%</b>	<b>36,084,419</b>	<b>32,066,187</b>	<b>4,018,231</b>	<b>12.5%</b>

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