

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2010  
 For the Fiscal Year Ending June 30, 2011  
 Comparison to Budget

**EXHIBIT I**

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2011
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
<b>Sales and Use Tax</b>	69,311,787	66,157,135	3,154,652	4.8%	412,170,949	404,301,007	7,869,942	1.9%	904,850,262
<b>Service Provider Tax</b>	4,230,839	4,484,006	(253,167)	(5.6%)	21,268,610	24,306,715	(3,038,105)	(12.5%)	57,814,486
<b>Individual Income Tax</b>	126,325,861	126,969,213	(643,352)	(0.5%)	655,166,648	655,810,001	(643,353)	(0.1%)	1,370,120,000
<b>Corporate Income Tax</b>	38,379,059	36,208,439	2,170,620	6.0%	99,177,175	97,006,557	2,170,618	2.2%	200,490,112
<b>Cigarette and Tobacco Tax</b>	11,781,255	12,639,095	(857,840)	(6.8%)	74,919,925	75,777,766	(857,841)	(1.1%)	146,209,555
<b>Insurance Companies Tax</b>	198,158	3,536	194,622	5504.0%	11,789,449	11,561,580	227,869	2.0%	76,765,000
<b>Estate Tax</b>	3,999,269	3,165,000	834,269	26.4%	18,495,909	17,661,639	834,270	4.7%	42,978,079
<b>Fines, Forfeits &amp; Penalties</b>	1,885,770	2,594,862	(709,092)	(27.3%)	14,072,130	16,075,375	(2,003,245)	(12.5%)	31,133,161
<b>Income from Investments</b>	26,730	(34,896)	61,626	(176.6%)	133,866	(114,949)	248,815	(216.5%)	27,332
<b>Transfer from Lottery Commission</b>	4,228,091	4,002,631	225,460	5.6%	24,661,660	26,017,126	(1,355,466)	(5.2%)	52,034,250
<b>Transfers for Tax Relief Programs</b>	(26,328,071)	(18,276,361)	(8,051,710)	44.1%	(76,513,704)	(76,637,483)	123,779	(0.2%)	(112,087,945)
<b>Transfer to Municipal Revenue Sharing</b>	(7,145,845)	(7,106,165)	(39,680)	0.6%	(47,655,516)	(47,146,499)	(509,017)	1.1%	(93,088,096)
<b>Other Taxes and Fees</b>	7,114,045	6,190,729	923,316	14.9%	66,045,104	65,311,176	733,928	1.1%	149,003,882
<b>Other Revenues</b>	3,311,569	4,607,270	(1,295,701)	(28.1%)	9,728,521	11,557,855	(1,829,334)	(15.8%)	59,224,977
<b>Total Collected</b>	<u>237,318,518</u>	<u>241,604,494</u>	<u>(4,285,976)</u>	<u>(1.8%)</u>	<u>1,283,460,726</u>	<u>1,281,487,866</u>	<u>1,972,860</u>	<u>0.2%</u>	<u>2,885,475,055</u>

- NOTES:**
- (1) Included in the above is \$7,145,845 for the month and \$47,655,516 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 2010
  - (3) This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2011 and 2010  
 Comparison to Prior Year

EXHIBIT II

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
Sales and Use Tax	69,311,787	65,170,331	4,141,456	6.4%	412,170,949	396,599,275.99	15,571,672.83	3.9%
Service Provider Tax	4,230,839	4,097,202	133,637	3.3%	21,268,610	23,246,146.54	(1,977,536.72)	(8.5%)
Individual Income Tax	126,325,861	125,933,530	392,331	0.3%	655,166,648	618,348,388.96	36,818,259.13	6.0%
Corporate Income Tax	38,379,059	35,072,462	3,306,598	9.4%	99,177,175	74,578,868.95	24,598,305.55	33.0%
Cigarette and Tobacco Tax	11,781,255	14,075,949	(2,294,694)	(16.3%)	74,919,925	77,086,797.05	(2,166,871.80)	(2.8%)
Insurance Companies Tax	198,158	8,973	189,185	2108.4%	11,789,449	12,878,240.84	(1,088,792.06)	(8.5%)
Estate Tax	3,999,269	4,448,367	(449,098)	(10.1%)	18,495,909	13,839,548.06	4,656,360.85	33.6%
Fines, Forfeits & Penalties	1,885,770	2,498,296	(612,525)	(24.5%)	14,072,130	17,027,583.98	(2,955,453.67)	(17.4%)
Income from Investments	26,730	(16,157)	42,887	(265.4%)	133,866	186,074.63	(52,208.18)	(28.1%)
Transfer from Lottery Commission	4,228,091	4,399,452	(171,361)	(3.9%)	24,661,660	26,183,328.28	(1,521,667.89)	(5.8%)
Transfers for Tax Relief Programs	(26,328,071)	(16,392,743)	(9,935,327)	60.6%	(76,513,704)	(75,609,770.32)	(903,934.12)	1.2%
Transfer to Municipal Revenue Sharing	(7,145,845)	(7,850,026)	704,181	(9.0%)	(47,655,516)	(52,040,710.48)	4,385,194.70	(8.4%)
Other Taxes and Fees	7,114,045	8,272,905	(1,158,859)	(14.0%)	66,045,104	65,358,257.86	686,846.31	1.1%
Other Revenues	3,311,569	3,662,047	(350,478)	(9.6%)	9,728,521	10,374,745.65	(646,224.61)	(6.2%)
<b>Total Collected</b>	<b>237,318,518</b>	<b>243,380,588</b>	<b>(6,062,069)</b>	<b>(2.5%)</b>	<b>1,283,460,726</b>	<b>1,208,056,776</b>	<b>75,403,950</b>	<b>6.2%</b>

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2010  
 For the Fiscal Year Ending June 30, 2011  
 Comparison to Budget

**EXHIBIT III**

	<u>Month</u>				<u>Year to Date</u>				<u>Total Budgeted Fiscal Year Ending 6-30-2011</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	
<u>Detail of Other Taxes &amp; Fees</u>									
0100s All Others	427,213	1,131,595	(704,382)	(62.2%)	20,062,815	20,643,198	(580,383)	(2.8%)	30,317,934
0300s Aeronautical Gas Tax	21,867	20,417	1,450	7.1%	141,646	140,197	1,449	1.0%	262,918
0400s Alcohol Excise Tax	1,181,042	1,124,299	56,743	5.0%	9,365,499	9,031,265	334,234	3.7%	17,043,055
0700s Corporation Taxes	154,651	149,463	5,188	3.5%	1,364,311	1,393,716	(29,405)	(2.1%)	7,697,099
0800s Public Utilities	-	-	-	-	(24,852)	-	(24,852)	-	16,775,988
1000s Banking Taxes	2,124,700	434,253	1,690,447	389.3%	11,624,500	9,846,518	1,777,982	18.1%	22,865,980
1100s Alcoholic Beverages	440,040	341,575	98,465	28.8%	2,186,059	1,882,018	304,041	16.2%	4,270,138
1200s Amusements Tax	-	-	-	-	-	-	-	-	-
1300s Harness Racing Parimutual	649,801	744,761	(94,960)	(12.8%)	4,777,817	4,943,160	(165,343)	(3.3%)	10,588,118
1400s Business Taxes	968,846	689,955	278,891	40.4%	4,837,605	4,600,968	236,637	5.1%	12,348,145
1500s Motor Vehicle Licenses	284,574	420,966	(136,392)	(32.4%)	2,168,107	2,198,987	(30,880)	(1.4%)	4,795,515
1700s Inland Fisheries & Wildlife	806,815	1,093,959	(287,144)	(26.2%)	7,187,948	8,352,928	(1,164,980)	(13.9%)	17,420,998
1900s Other Licenses	54,497	39,486	15,011	38.0%	2,353,651	2,278,221	75,430	3.3%	4,617,994
<b>Total Other Taxes &amp; Fees</b>	<b>7,114,045</b>	<b>6,190,729</b>	<b>923,316</b>	<b>14.9%</b>	<b>66,045,105</b>	<b>65,311,176</b>	<b>733,929</b>	<b>1.1%</b>	<b>149,003,882</b>
<u>Detail of Other Revenues</u>									
2200s Federal Revenues	969,323	1,071,379	(102,056)	(9.5%)	3,498,672	3,571,458	(72,786)	(2.0%)	14,689,850
2300s County Revenues	-	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	7,859	200	7,659	3829.4%	103,364	140,500	(37,136)	(26.4%)	256,825
2500s Revenues from Private Sources	22,131	150,944	(128,813)	(85.3%)	696,046	855,442	(159,396)	(18.6%)	9,125,360
2600s Current Service Charges	1,535,045	2,273,616	(738,571)	(32.5%)	15,734,939	15,655,325	79,614	0.5%	32,369,184
2700s Transfers from Other Funds	762,053	1,103,631	(341,578)	(31.0%)	(10,473,580)	(9,205,546)	(1,268,034)	13.8%	1,198,082
2800s Sales of Property & Equipment	15,158	7,500	7,658	102.1%	169,081	540,676	(371,595)	(68.7%)	1,585,676
<b>Total Other Revenues</b>	<b>3,311,569</b>	<b>4,607,270</b>	<b>(1,295,701)</b>	<b>(28.1%)</b>	<b>9,728,521</b>	<b>11,557,855</b>	<b>(1,829,334)</b>	<b>(15.8%)</b>	<b>59,224,977</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, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2011 and 2010  
 Comparison to Prior Year

EXHIBIT IV

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
<b><u>Detail of Other Taxes &amp; Fees</u></b>								
0100s All Others	427,213	1,029,537	(602,324)	(58.5%)	20,062,815	19,123,007	939,808	4.9%
0300s Aeronautical Gas Tax	21,867	21,916	(50)	(0.2%)	141,646	137,927	3,719	2.7%
0400s Alcohol Excise Tax	1,181,042	1,100,228	80,814	7.3%	9,365,499	8,914,707	450,792	5.1%
0700s Corporation Taxes	154,651	168,268	(13,618)	(8.1%)	1,364,311	1,265,380	98,931	7.8%
0800s Public Utilities	-	-	-	-	(24,852)	(96,175)	71,322	(74.2%)
1000s Banking Taxes	2,124,700	2,102,751	21,949	1.0%	11,624,500	11,148,802	475,698	4.3%
1100s Alcoholic Beverages	440,040	332,101	107,939	32.5%	2,186,059	1,818,501	367,557	20.2%
1200s Amusements Tax	-	-	-	-	-	-	-	-
1300s Harness Racing Parimutual	649,801	905,594	(255,793)	(28.2%)	4,777,817	4,637,869	139,948	3.0%
1400s Business Taxes	968,846	1,514,343	(545,498)	(36.0%)	4,837,605	9,216,050	(4,378,445)	(47.5%)
1500s Motor Vehicle Licenses	284,574	343,994	(59,420)	(17.3%)	2,168,107	2,280,467	(112,360)	(4.9%)
1700s Inland Fisheries & Wildlife	806,815	723,633	83,182	11.5%	7,187,948	6,785,525	402,423	5.9%
1900s Other Licenses	54,497	30,538	23,959	78.5%	2,353,651	126,197	2,227,453	1765.1%
<b>Total Other Taxes &amp; Fees</b>	<b>7,114,045</b>	<b>8,272,905</b>	<b>(1,158,859)</b>	<b>(14.0%)</b>	<b>66,045,105</b>	<b>65,358,258</b>	<b>686,847</b>	<b>1.1%</b>
<b><u>Detail of Other Revenues</u></b>								
2200s Federal Revenues	969,323	1,091,151	(121,828)	(11.2%)	3,498,672	6,596,139.80	(3,097,468)	(47.0%)
2300s County Revenues	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	7,859	85	7,774	9130.4%	103,364	50,295.16	53,069	105.5%
2500s Revenues from Private Sources	22,131	171,413	(149,282)	(87.1%)	696,046	781,902.63	(85,857)	(11.0%)
2600s Current Service Charges	1,535,045	1,055,944	479,101	45.4%	15,734,939	15,875,655.80	(140,717)	(0.9%)
2700s Transfers from Other Funds	762,053	1,342,522	(580,469)	(43.2%)	(10,473,580)	(12,979,527.34)	2,505,948	(19.3%)
2800s Sales of Property & Equipment	15,158	932	14,226	1527.2%	169,081	50,279.60	118,801	236.3%
<b>Total Other Revenues</b>	<b>3,311,569</b>	<b>3,662,047</b>	<b>(350,478)</b>	<b>(9.6%)</b>	<b>9,728,521</b>	<b>10,374,746</b>	<b>(646,225)</b>	<b>(6.2%)</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, 2010  
 For the Fiscal Year Ending June 30, 2011  
 Comparison to Budget

EXHIBIT V

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2011
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
Fuel Taxes	18,417,539	18,060,696	356,843	2.0%	95,877,247	94,764,385	1,112,862	1.2%	214,525,466
Motor Vehicle Registration & Fees	3,462,327	3,386,174	76,153	2.2%	36,721,286	36,663,183	58,103	0.2%	78,393,753
Motor Vehicle Inspection Fees	206,599	422,700	(216,102)	(51.1%)	1,350,989	1,521,900	(170,912)	(11.2%)	2,952,500
Miscellaneous Taxes & Fees	68,934	96,578	(27,644)	(28.6%)	689,777	704,289	(14,512)	(2.1%)	1,270,460
Fines, Forfeits & Penalties	107,595	106,948	647	0.6%	651,731	651,045	686	0.1%	1,745,049
Earnings on Investments	10,271	7,844	2,427	30.9%	65,605	74,978	(9,373)	(12.5%)	32,446
All Other	427,508	346,387	81,121	23.4%	4,643,891	4,644,226	(335)	(0.0%)	8,146,695
<b>Total Collected</b>	<b>22,700,773</b>	<b>22,427,327</b>	<b>273,446</b>	<b>1.2%</b>	<b>140,000,525</b>	<b>139,024,006</b>	<b>976,519</b>	<b>0.7%</b>	<b>307,066,369</b>

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

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Sixth Month Ended December 31, 2010 and 2009  
 For the Fiscal Years Ending June 30, 2011 and 2010  
 Comparison to Prior Year

EXHIBIT VI

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
<b>Fuel Taxes</b>	18,417,539	19,366,168	(948,629)	(4.9%)	95,877,247	96,845,635	(968,388)	(1.0%)
<b>Motor Vehicle Registration &amp; Fees</b>	3,462,327	3,500,438	(38,111)	(1.1%)	36,721,286	35,012,393	1,708,893	4.9%
<b>Motor Vehicle Inspection Fees</b>	206,599	268,518	(61,919)	(23.1%)	1,350,989	1,139,623	211,366	18.5%
<b>Miscellaneous Taxes &amp; Fees</b>	68,934	101,762	(32,827)	(32.3%)	689,777	702,600	(12,822)	(1.8%)
<b>Fines, Forfeits &amp; Penalties</b>	107,595	121,376	(13,781)	(11.4%)	651,731	850,451	(198,721)	(23.4%)
<b>Earnings on Investments</b>	10,271	8,774	1,497	17.1%	65,605	72,219	(6,614)	(9.2%)
<b>All Other</b>	427,508	353,690	73,818	20.9%	4,643,891	4,878,055	(234,164)	(4.8%)
<b>Total Collected</b>	<u>22,700,773</u>	<u>23,720,726</u>	<u>(1,019,953)</u>	<u>(4.3%)</u>	<u>140,000,525</u>	<u>139,500,974</u>	<u>499,551</u>	<u>0.4%</u>

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