

STATE OF MAINE

**Undedicated Revenues - General Fund
For the Eleventh Month Ended May 31, 2019
For the Fiscal Year Ending June 30, 2019
Comparison to Budget**

Exhibit I

	Month				Fiscal Year to Date				Total Budgeted Fiscal Year Ending 6/30/2019
	Actual	Budget	Variance Over(Under)	Percent Over(Under)	Actual	Budget	Variance Over(Under)	Percent Over(Under)	
Sales and Use Tax	\$ 111,059,682	\$ 112,703,996	\$ (1,644,314)	(1.5)%	\$ 1,369,605,745	\$ 1,370,250,524	\$ (644,779)	- %	\$ 1,502,180,767
Service Provider Tax	4,940,956	5,440,755	(499,799)	(9.2)%	54,797,343	54,399,461	397,882	0.7 %	59,222,124
Individual Income Tax	123,055,679	126,000,000	(2,944,321)	(2.3)%	1,542,743,807	1,545,688,127	(2,944,320)	(0.2)%	1,705,158,151
Corporate Income Tax	6,917,625	5,500,000	1,417,625	25.8 %	211,837,610	210,417,705	1,419,905	0.7 %	244,750,000
Cigarette and Tobacco Tax	12,856,983	12,007,880	849,103	7.1 %	118,667,568	121,580,732	(2,913,164)	(2.4)%	133,588,615
Insurance Companies Tax	7,311,274	8,779,145	(1,467,871)	(16.7)%	48,847,762	49,526,957	(679,195)	(1.4)%	74,450,000
Estate Tax	799,867	178,251	621,616	348.7 %	14,156,446	13,238,195	918,251	6.9 %	13,640,409
Fines, Forfeits & Penalties	1,412,054	2,443,391	(1,031,337)	(42.2)%	14,427,781	16,683,974	(2,256,193)	(13.5)%	18,678,774
Income from Investments	933,704	877,480	56,224	6.4 %	9,380,277	9,548,444	(168,167)	(1.8)%	11,027,054
Transfer from Lottery Commission	4,857,043	4,923,746	(66,703)	(1.4)%	58,102,071	55,412,286	2,689,785	4.9 %	59,000,000
Transfers for Tax Relief Programs	(2,820,452)	200,000	(3,020,452)	(1,510.2)%	(64,911,741)	(70,776,093)	5,864,352	8.3 %	(70,568,623)
Transfer to Municipal Revenue Sharing	(9,478,681)	(9,639,510)	160,829	1.7 %	(65,176,053)	(65,218,422)	42,369	0.1 %	(73,699,854)
Other Taxes and Fees	13,677,196	11,469,731	2,207,465	19.2 %	135,899,033	129,722,795	6,176,238	4.8 %	145,046,332
Other Revenues	3,644,435	3,426,473	217,962	6.4 %	708,853	(1,578,266)	2,287,119	144.9 %	11,594,367
Total Collected	\$ 279,167,366	\$ 284,311,338	\$ (5,143,972)	(1.8)%	\$ 3,449,086,503	\$ 3,438,896,419	\$ 10,190,084	0.3 %	\$ 3,834,068,116

NOTES:

- (1) Included in the above is \$9,478,681 for the month and \$65,176,053 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 2019, laws enacted through the end of the 128th Legislature, 2nd Regular Session for all laws and any 2nd Special Session emergency laws.
- (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 Eleventh Month Ended May 31, 2019 and 2018
For the Fiscal Year Ending June 30, 2019 and 2018
Comparison to To Prior Year**

Exhibit II

	Month				Fiscal 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	\$ 111,059,682	\$ 105,441,892	\$ 5,617,790	5.3 %	\$ 1,369,605,745	\$ 1,291,536,046	\$ 78,069,699	6.0 %
Service Provider Tax	4,940,956	4,858,839	82,117	1.7 %	54,797,343	54,573,263	224,081	0.4 %
Individual Income Tax	123,055,679	114,850,325	8,205,354	7.1 %	1,542,743,807	1,441,783,659	100,960,149	7.0 %
Corporate Income Tax	6,917,625	3,302,110	3,615,516	109.5 %	211,837,610	150,396,808	61,440,802	40.9 %
Cigarette and Tobacco Tax	12,856,983	11,752,750	1,104,233	9.4 %	118,667,568	117,600,595	1,066,973	0.9 %
Insurance Companies Tax	7,311,274	5,862,036	1,449,238	24.7 %	48,847,762	46,326,444	2,521,318	5.4 %
Estate Tax	799,867	2,058,919	(1,259,052)	(61.2)%	14,156,446	13,493,203	663,243	4.9 %
Fines, Forfeits & Penalties	1,412,054	1,521,275	(109,221)	(7.2)%	14,427,781	16,817,723	(2,389,942)	(14.2)%
Income from Investments	933,704	488,648	445,056	91.1 %	9,380,277	4,912,813	4,467,465	90.9 %
Transfer from Lottery Commission	4,857,043	4,912,334	(55,290)	(1.1)%	58,102,071	57,385,513	716,558	1.2 %
Transfers for Tax Relief Programs	(2,820,452)	(1,460,367)	(1,360,084)	(93.1)%	(64,911,741)	(65,355,970)	444,229	0.7 %
Transfer to Municipal Revenue Sharing	(9,478,681)	(7,987,967)	(1,490,714)	(18.7)%	(65,176,053)	(60,769,465)	(4,406,588)	(7.3)%
Other Taxes and Fees	13,677,196	13,225,867	451,329	3.4 %	135,899,033	129,087,578	6,811,455	5.3 %
Other Revenues	3,644,435	(572,644)	4,217,080	736.4 %	708,853	(5,117,059)	5,825,913	113.9 %
Total Collected	\$ 279,167,366	\$ 258,254,016	\$ 20,913,350	8.1 %	\$ 3,449,086,503	\$ 3,192,671,149	\$ 256,415,354	8.0 %

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 Eleventh Month Ended May 31, 2019
For the Fiscal Year Ending June 30, 2019
All Other Comparison to Budget**

Exhibit III

	Month				Fiscal Year to Date				Total Budgeted Fiscal Year Ending 6/30/2019
	Actual	Budget	Variance Over(Under)	Percent Over(Under)	Actual	Budget	Variance Over(Under)	Percent Over(Under)	
<u>Detail of Other Taxes & Fees</u>									
0100s All Others	\$ 1,466,447	\$ 1,172,529	\$ 293,918	25.1 %	\$ 33,545,461	\$ 29,658,311	\$ 3,887,150	13.1 %	\$ 34,987,264
0300s Aeronautical Gas Tax	20,599	20,683	(84)	(0.4)%	253,336	251,952	1,384	0.5 %	275,721
0400s Alcohol Excise Tax	2,055,944	1,251,639	804,305	64.3 %	18,051,059	18,193,184	(142,125)	(0.8)%	19,444,822
0700s Corporation Taxes	3,449,989	2,447,964	1,002,025	40.9 %	9,395,975	8,321,405	1,074,570	12.9 %	10,113,649
0800s Public Utilities	-	1,932	(1,932)	(100.0)%	6,157,147	6,035,580	121,567	2.0 %	6,000,000
1000s Banking Taxes	2,142,550	2,280,459	(137,909)	(6.0)%	26,330,300	25,666,429	663,871	2.6 %	27,946,990
1100s Alcoholic Beverages	662,404	419,315	243,089	58.0 %	5,912,631	5,439,134	473,497	8.7 %	5,881,038
1200s Amusements Tax	-	-	-	%	-	110,000	(110,000)	(100.0)%	110,000
1300s Harness Racing Pari-mutuel	686,738	695,767	(9,029)	(1.3)%	7,678,565	7,687,579	(9,014)	(0.1)%	8,383,360
1400s Business Taxes	1,274,758	1,545,407	(270,649)	(17.5)%	9,972,555	9,748,069	224,486	2.3 %	11,053,062
1500s Motor Vehicle Licenses	354,155	217,165	136,990	63.1 %	3,857,357	3,804,633	52,724	1.4 %	4,140,577
1700s Inland Fisheries & Wildlife	1,478,508	1,379,394	99,114	7.2 %	14,010,798	14,117,595	(106,797)	(0.8)%	15,995,073
1900s Other Licenses	85,103	37,477	47,626	127.1 %	733,850	688,924	44,926	6.5 %	714,776
Total Other Taxes & Fees	\$ 13,677,196	\$ 11,469,731	\$ 2,207,465	19.2 %	\$ 135,899,033	\$ 129,722,795	\$ 6,176,238	4.8 %	\$ 145,046,332
<u>Detail of Other Revenues</u>									
2200s Federal Revenues	\$ 25	\$ 13,452	\$ (13,427)	(99.8)%	\$ 93,469	\$ 122,684	\$ (29,215)	(23.8)%	\$ 136,135
2300s County Revenues	-	-	-	%	-	-	-	%	-
2400s Revenues from Cities and Towns	107,445	23,167	84,278	363.8 %	265,562	254,829	10,733	4.2 %	277,996
2500s Revenues from Private Sources	186,305	65,854	120,451	182.9 %	1,461,065	1,462,263	(1,198)	(0.1)%	1,528,116
2600s Current Service Charges	2,547,769	1,782,830	764,939	42.9 %	23,491,377	22,246,328	1,245,049	5.6 %	23,967,116
2700s Transfers from (to) Other Funds	792,679	1,524,370	(731,691)	(48.0)%	(24,749,103)	(25,784,064)	1,034,961	4.0 %	(14,481,284)
2800s Sales of Property & Equipment	10,213	16,800	(6,587)	(39.2)%	146,483	119,694	26,789	22.4 %	166,288
Total Other Revenues	\$ 3,644,435	\$ 3,426,473	\$ 217,962	6.4 %	\$ 708,853	\$ (1,578,266)	\$ 2,287,119	144.9 %	\$ 11,594,367

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 Eleventh Month Ended May 31, 2019 and 2018
For the Fiscal Year Ending June 30, 2019 and 2018
All Other Comparison to To Prior Year**

	Month				Fiscal Year to Date			
	Current Year	Prior Year	Variance Over(Under)	Percent Over(Under)	Current Year	Prior Year	Variance Over(Under)	Percent Over(Under)
<u>Detail of Other Taxes & Fees</u>								
0100s All Others	\$ 1,466,447	\$ 1,148,692	\$ 317,755	27.7 %	\$ 33,545,461	\$ 29,077,647	\$ 4,467,815	15.4 %
0300s Aeronautical Gas Tax	20,599	20,564	35	0.2 %	253,336	253,073	263	0.1 %
0400s Alcohol Excise Tax	2,055,944	1,717,969	337,975	19.7 %	18,051,059	17,781,009	270,050	1.5 %
0700s Corporation Taxes	3,449,989	2,884,615	565,375	19.6 %	9,395,975	8,194,186	1,201,789	14.7 %
0800s Public Utilities	-	-	-	- %	6,157,147	6,221,980	(64,833)	(1.0)%
1000s Banking Taxes	2,142,550	2,465,900	(323,350)	(13.1)%	26,330,300	26,442,065	(111,765)	(0.4)%
1100s Alcoholic Beverages	662,404	726,369	(63,964)	(8.8)%	5,912,631	5,707,269	205,362	3.6 %
1200s Amusements Tax	-	-	-	- %	-	-	-	- %
1300s Harness Racing Pari-mutuel	686,738	820,394	(133,656)	(16.3)%	7,678,565	7,713,426	(34,861)	(0.5)%
1400s Business Taxes	1,274,758	1,834,958	(560,200)	(30.5)%	9,972,555	9,715,022	257,533	2.7 %
1500s Motor Vehicle Licenses	354,155	360,108	(5,952)	(1.7)%	3,857,357	3,796,551	60,806	1.6 %
1700s Inland Fisheries & Wildlife	1,478,508	1,186,568	291,940	24.6 %	14,010,798	13,749,285	261,513	1.9 %
1900s Other Licenses	85,103	59,732	25,371	42.5 %	733,850	436,065	297,785	68.3 %
Total Other Taxes & Fees	\$ 13,677,196	\$ 13,225,867	\$ 451,329	3.4 %	\$ 135,899,033	\$ 129,087,578	\$ 6,811,455	5.3 %
<u>Detail of Other Revenues</u>								
2200s Federal Revenues	\$ 25	\$ 40,028	\$ (40,003)	(99.9)%	\$ 93,469	\$ 231,909	\$ (138,440)	(59.7)%
2300s County Revenues	-	-	-	- %	-	-	-	- %
2400s Revenues from Cities and Towns	107,445	8,958	98,487	1,099.5 %	265,562	144,745	120,818	83.5 %
2500s Revenues from Private Sources	186,305	157,420	28,884	18.3 %	1,461,065	1,388,584	72,481	5.2 %
2600s Current Service Charges	2,547,769	1,994,472	553,297	27.7 %	23,491,377	22,277,808	1,213,568	5.4 %
2700s Transfers from (to) Other Funds	792,679	(2,776,069)	3,568,749	128.6 %	(24,749,103)	(29,385,445)	4,636,343	15.8 %
2800s Sales of Property & Equipment	10,213	2,547	7,666	301.0 %	146,483	225,340	(78,857)	(35.0)%
Total Other Revenues	\$ 3,644,435	\$ (572,644)	\$ 4,217,080	736.4 %	\$ 708,853	\$ (5,117,059)	\$ 5,825,913	113.9 %

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 Eleventh Month Ended May 31, 2019
For the Fiscal Year Ending June 30, 2019
Comparison to Budget**

Exhibit V

	Month				Fiscal Year to Date				Total Budgeted Fiscal Year Ending 6/30/2019
	Actual	Budget	Variance Over(Under)	Percent Over(Under)	Actual	Budget	Variance Over(Under)	Percent Over(Under)	
Fuel Taxes	\$ 17,152,153	\$ 18,305,394	\$ (1,153,241)	(6.3)%	\$ 211,730,877	\$ 213,100,932	\$ (1,370,055)	(0.6)%	\$ 232,748,962
Motor Vehicle Registration & Fees	11,199,937	8,987,283	2,212,654	24.6 %	90,536,830	88,004,946	2,531,884	2.9 %	93,712,689
Motor Vehicle Inspection Fees	265,117	200,208	64,909	32.4 %	2,968,215	3,002,292	(34,077)	(1.1)%	3,202,500
Miscellaneous Taxes & Fees	162,166	119,192	42,974	36.1 %	1,343,058	1,153,799	189,259	16.4 %	1,280,229
Fines, Forfeits & Penalties	56,425	57,905	(1,480)	(2.6)%	558,204	674,415	(116,211)	(17.2)%	739,039
Earnings on Investments	127,846	76,736	51,110	66.6 %	657,056	604,690	52,366	8.7 %	653,735
All Other	628,148	460,792	167,356	36.3 %	10,981,718	10,634,938	346,780	3.3 %	11,130,832
Total Collected	\$ 29,591,790	\$ 28,207,510	\$ 1,384,280	4.9 %	\$ 318,775,958	\$ 317,176,012	\$ 1,599,946	0.5 %	\$ 343,467,986

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 Eleventh Month Ended May 31, 2019 and 2018****For the Fiscal Year Ending June 30, 2019 and 2018****Comparison to To Prior Year****Exhibit VI**

	Month				Fiscal 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	\$ 17,152,153	\$ 16,940,755	\$ 211,398	1.2 %	\$ 211,730,877	\$ 206,011,989	\$ 5,718,888	2.8 %
Motor Vehicle Registration & Fees	11,199,937	11,448,475	(248,538)	(2.2)%	90,536,830	86,437,902	4,098,928	4.7 %
Motor Vehicle Inspection Fees	265,117	288,576	(23,460)	(8.1)%	2,968,215	2,935,448	32,767	1.1 %
Miscellaneous Taxes & Fees	162,166	178,595	(16,429)	(9.2)%	1,343,058	1,302,275	40,783	3.1 %
Fines, Forfeits & Penalties	56,425	56,231	194	0.3 %	558,204	672,740	(114,536)	(17.0)%
Earnings on Investments	127,846	43,428	84,418	194.4 %	657,056	252,231	404,825	160.5 %
All Other	628,148	489,372	138,776	28.4 %	10,981,718	10,185,465	796,253	7.8 %
Total Collected	\$ 29,591,790	\$ 29,445,431	\$ 146,359	0.5 %	\$ 318,775,958	\$ 307,798,050	\$ 10,977,908	3.6 %

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