STATE OF MAINE

Compendium of State Fiscal Information

Through Fiscal Year Ending June 30, 2011

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COMPENDIUM OF STATE FISCAL INFORMATION
TABLE OF CONTENTS

Page

Section I – Introduction 1
Table I-1 Major Revenue Accruals 2

Section II – Summary of Major Taxes and Revenue Sources
Income Taxes
Individual Income Tax 5
Table II-1 Individual Income Tax – 2011 Rates 6
Corporate Income Tax 7
Franchise Tax on Financial Institutions 8
Sales Taxes
Sales and Use Taxes 9
Service Provider Tax 11
Inheritance/Estate Taxes
Estate Tax 11
Tobacco Taxes and Fees
Cigarette Tax 12
Tobacco Products Tax 14
Cigarette & Tobacco Products License Fees 14
Liquor Taxes and Fees
Liquor Sales and Operations 15
Liquor Taxes 16
Liquor License Fees 18
Table II-2 Liquor License Fee Schedule 19
Insurance and Financial Industries Taxes and Fees
Insurance Premium Tax 20
Fire Investigation and Prevention Tax 21
Insurance Regulatory Assessments and Fees 22
Workers' Compensation Insurance Assessments 23
Safety Education and Training Assessment 24
Dirigo Health Assessments 25
Finance Industry Fees and Assessments 25
Health Care Provider Taxes and Fees
Hospital Assessments and Taxes 27
Health Care Provider Tax 29
Health Care Institution License Fees 29
Public Utility Taxes and Fees
Railroad Company Tax 30
Telecommunications Personal Property Tax 31
Public Utilities Assessments 32
E-9-1-1 Surcharge 35
Property Taxes
Real Estate Transfer Tax 36
Unorganized Territory Taxes 38

Commercial Forestry Excise Tax....39
Spruce Budworm Management Tax....40
Other Business and Occupational Fees
Corporation Fees and Licenses....41
Professional and Occupational Licensing Fees....42
Milk Handling Fee....43
Milk Pool and Other Milk Fees....43
Marine Resources License Fees....44
Salmon Tax....45
Table II-3 Marine Resources License Fees....46
Mahogany Quahog Tax....47
Blueberry Tax....47
Potato Tax....48
Mining Excise Tax....49
Hunting and Fishing Licenses
Hunting and Fishing License Fees....49
Table II-4 Hunting and Fishing License Fees....50
Environmental Fees
Environmental Protection Fees....51
Recycling Assistance Fees....52
Fuel Taxes
Gasoline Tax....53
Special Fuel and Road Use Taxes....54
Table II-5 Motor Fuel Tax Rates....56
Aeronautical Fuel Taxes....56
Oil Transfer Fees....57
Motor Vehicle and Watercraft Fees
Motor Vehicle and Operator License Fees....58
Table II-6 Motor Vehicle and Operator License Fees....59
ATV, Snowmobile and Watercraft Fees....62
Table II-7 ATV, Snowmobile and Watercraft Fees....63
Lake and River Protection Sticker Fees....64
Gambling Revenue
Pari-Mutuel Revenue....65
Racino Revenue....66
Lottery Revenue....67
Transfers
Transfers for Municipal Revenue Sharing....68
Tax Relief Program Transfers....70
Contributions and Transfers from Other Funds....72
State Cost Allocation Program Transfers....72
Other Revenue
Revenue from Federal Government....73
Revenue from Local Governments....74
Revenue from Private Sources....75
Tobacco Settlement Payments....75
Service Charges for Current Services....76
Sales and Compensation for Loss of Property....77

Fines, Forfeits and Penalties 77
Earnings on Investments 78
Revenue from Maine Turnpike Authority 79

Section III – Revenues and Expenditures
Total State Expenditures by Fund
Graph III-1 Total State Expenditures 81
Table ALL-1 Total State Expenditures by Fund 82

Total Operating Funds – Revenues and Expenditures
Graph OPF-1 Total Operating Funds – Revenue and Expenditures 84
Table OPF-1 Total Operating Funds – Revenue 85
Table OPF-2 Total Operating Funds – Expenditures by Department and Major Programs 87
Table OPF-3 Total Operating Funds – Expenditures by Expenditure Category 89

General Fund – Revenues and Expenditures
Graph GF-1 General Fund – Revenue and Expenditures 90
Table GF-1 General Fund – Revenue 91
Table GF-2 General Fund – Expenditures by Department and Major Programs 93
Table GF-3 General Fund – Expenditures by Expenditure Category 95
State Contingent Account 96
Table GF-4 Transfers from the State Contingent Account 96

Highway Fund – Revenues and Expenditures
Graph HF-1 Highway Fund – Revenue and Expenditures 97
Table HF-1 Highway Fund – Revenue 98
Table HF-2 Highway Fund – Expenditures by Department and Major Programs 99
Table HF-3 Highway Fund – Expenditures by Expenditure Category 100

Other Special Revenue Funds – Revenues and Expenditures
Graph OSR-1 Other Special Revenue Funds – Revenue and Expenditures 101
Table OSR-1 Other Special Revenue Funds – Revenue 102
Table OSR-2 Other Special Revenue Funds – Expenditures by Department and Major Programs 104
Table OSR-3 Other Special Revenue Funds – Expenditures by Expenditure Category 106
Table OSR-4 Fund for a Healthy Maine – Revenue 107
Table OSR-5 Fund for a Healthy Maine – Expenditures and Uses 107

Federal Funds – Revenues and Expenditures
Graph FED-1 Federal Funds – Revenue and Expenditures 108
Table FED-1 Federal Funds – Revenue 109
Table FED-2 Federal Funds – Expenditures by Department and Major Programs 110
Table FED-3 Federal Funds – Expenditures by Expenditure Category 112

Section IV – Summary of Bonded Debt
Summary of Bonded Debt 113
Table IV-1 General Obligation Bonded Debt 114
Graph IV-1 General Obligation Bonded Debt 115

Table IV-2 Tax-Supported Debt Service Costs 116
Table IV-3 Maine Governmental Facilities Authority – Summary of Debt 117

Section V – General Fund Reserve Funds
General Fund Reserve Funds 118
Table V-1 Major General Fund Reserve Funds 119
Graph V-1 General Fund Reserve Fund Balances 119

Section VI – State and Local Tax Burdens
State and Local Tax Burdens 120
Graph VI-1 State and Local Taxes as % of Personal Income 121
Graph VI-2 State and Local Taxes Per Capita 122
Graph VI-3 State and Local Taxes Per Capita – Inflation Adjusted 123

Section VII – Authorized Positions
Authorized Positions 124
Table VII-1 History of Authorized Position Counts 125
Graph VII-1 History of Authorized Position Counts 125

SECTION I – INTRODUCTION

The Compendium of State Fiscal Information, updated on an annual basis, provides a summary of the most 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. The Office of Fiscal and Program Review hopes you find this information useful. Recent additions and changes to this report as part of efforts to improve its usefulness may result in some questions for those using this information for historical purposes. Questions regarding conversions of data 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 seven 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 this 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, *Maine's 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 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 sixth section, *State and Local Tax Burdens*, provides a history of Maine's taxes per capita and as a percentage of personal income. The seventh and final section provides a 20-year history of authorized position counts for Maine State Government.

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 the telecommunications personal property tax. Fuel taxes were added at the end of fiscal year 1999 and several additional taxes became subject to accrual at the end of fiscal year 2000. Revenues from other sources are recognized when received and expenditures are recorded when paid. The following table summarizes the major taxes that are subject to accrual and the amounts accrued for the last 5 fiscal years.

Table I-1 Major Revenue Accruals
Fiscal Years 2007 - 2011

REVENUE SOURCE	2007 $	2008 $	2009 $	2010 $	2011 $
Income Taxes					
Individual Income Tax	$58,382,364	$58,761,764	$57,335,427	$48,378,910	$42,132,671
Corporate Income Tax	$3,300,000	$2,261,794	$2,442,978	$4,070,218	$2,000,000
Sales and Use Taxes	$95,663,824	$95,362,809	$88,963,969	$85,979,975	$86,839,775
Service Provider Tax					
General Fund	$4,262,070	$4,356,901	$4,474,537	$5,754,416	$5,927,048
Other Special Revenue Funds	$0	$0	$0	$0	$0
Estate Tax	$7,010,914	$7,600,000	$5,949,315	$4,490,000	$4,432,150
Tobacco Products Tax	$542,156	$618,091	$600,000	$800,000	$980,000
Cigarette Tax	$0	$0	$0	$0	$0
Telecommunications Personal Prop. Tax	$18,171,425	$17,541,031	$18,390,880	$17,678,938	$17,678,938
Real Estate Transfer Tax					
General Fund	$1,500,000	$1,200,000	$1,000,000	$900,000	$975,000
Other Special Revenue Funds	$1,500,000	$1,200,000	$1,000,000	$900,000	$975,000
Gasoline Tax	$16,529,053	$16,340,726	$14,300,000	$16,000,000	$16,850,000
Special Fuel	$5,853,002	$5,730,088	$4,700,000	$4,400,000	$4,400,000

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 2011 refers to the fiscal year ending June 30, 2011.

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 operating funds. An additional table has been included to provide a history of expenditures for all funds, see page 82.

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 91% of General Fund revenue. The Graph and Tables on pages 90 to 96 provide a summary of revenues and expenditures of the General Fund.

Highway Fund

The Highway Fund is used to account for revenue derived from 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 roughly 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 Graph and Tables on pages 97 to 100 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 is treated by the Legislature as a separate fund for budget purposes, but is technically just a group of accounts in Other Special Revenue Funds. The graph and tables on pages 101 to 106 summarize the revenues and expenditures grouped under Other Special Revenue Funds. Supplemental tables on page 107 provide a separate look at only 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" and include federal stimulus funds received under the American Recovery and Reinvestment Act of 2009 (ARRA). The graphs and tables on pages 108 to 112 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.

- The *Debt Service Funds* are used to account for 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 82 and 83 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 information contained in this report was compiled from the following sources:

- State Controller's records and reports;
- State Treasury reports;
- The Maine Revised Statutes Annotated (hereafter M.R.S.A.);
- Various state departments and agencies; and
- The U.S. Department of Commerce.

SECTION II – SUMMARY OF MAJOR TAXES AND REVENUE SOURCES

This section contains summaries of the major tax and 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, 2011. 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 $1. 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 from 2% to 8.5%. Table II-1 on page 6 provides a summary of 2011 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
2002	$1,069,834,791	$2,975,316	$1,072,810,107
2003	$1,071,701,694	$3,124,465	$1,074,826,159
2004	$1,156,715,909	$3,312,152	$1,160,028,060
2005	$1,296,255,557	$2,996,659	$1,299,252,215
2006	$1,364,368,543	$4,558,216	$1,368,926,759
2007	$1,464,928,346	$4,367,042	$1,469,295,388
2008	$1,558,032,961	$4,805,251	$1,562,838,211
2009	$1,365,437,729	$5,272,103	$1,370,709,832
2010	$1,298,036,055	$5,333,447	$1,303,369,502
2011	$1,415,283,534	$5,697,599	$1,420,981,133

Table II-1 State of Maine – Individual Income Tax – 2011 Rates
2011 Cost-of-living adjustment is 1.195

Note: The 2011 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.195, by the dollar amounts of the tax rate tables specified in 36 M.R.S.A. §5111 subsections 1-B, 2-B and 3-B (see 36 M.R.S.A. §5403). The personal exemption amount is not subject to the inflation adjustment for tax year 2011.

Tax Rate Schedule #1
FOR SINGLE INDIVIDUALS AND MARRIED PERSONS FILING SEPARATE RETURNS

If the taxable income is:	The tax is:
Less than $5,000	2.0% of the taxable income
$5,000 but less than $9,950	$100 plus 4.5% of excess over $5,000
$9,950 but less than $19,950	$323 plus 7.0% of excess over $9,950
$19,950 or more	$1,023 plus 8.5% of excess over $19,950

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 $7,500	2.0 of the taxable income
$7,500 but less than $14,900	$150 plus 4.5% of excess over $7,500
$14,900 but less than $29,900	$483 plus 7.0% of excess over $14,900
$29,900 or more	$1,533 plus 8.5% of excess over $29,900

Tax Rate Schedule #3
FOR MARRIED INDIVIDUALS AND SURVIVING SPOUSES FILING JOINT RETURNS

If the taxable income is:	The tax is:
Less than $10,000	2.0% of the taxable income
$10,000 but less than $19,950	$200 plus 4.5% of excess over $10,000
$19,950 but less than $39,900	$648 plus 7.0% of excess over $19,950
$39,900 or more	$2,045 plus 8.5% of excess over $39,900

PERSONAL EXEMPTION: $2,850

STANDARD DEDUCTION:

Single - $5,800	Married Filing Jointly - $9,650
Head-of-Household - $8,500	Married Filing Separate - $4,825

Additional Amount for Age or Blindness:
$1,150 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is $2,300 if one spouse is 65 or over and blind, $2,300* if both spouses are 65 or over, $4,600* 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.

$1,450 if unmarried (single or head-of-household). The additional amount is $2,900 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of $950 or earned income plus $300 (up to the standard deduction amount).

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 below.

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. For individuals and fiduciaries, the tax rate brackets, standard deduction and personal exemption were made subject to indexing for inflation beginning in 1983 for each year except tax years 1988 and 1989. 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. Beginning in 1989, the standard deduction was the same as the federal standard deduction, except that for tax years beginning in 2003 and thereafter federal increases to the standard deduction for married filers were not adopted. Amended in 1998 to increase the personal exemption to $2,400 in 1998 and $2,750 in 1999, and indexed in subsequent years. Amended in 1999 to increase the personal exemption to $2,850 in 2000 and subsequent years, and to repeal the indexing of the personal exemption. PL 2011, c. 380, Part N provided federal conformity with standard deductions 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.

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

If the taxable income is:		The tax rate is:
$ 0 but not over	$ 25,000	3.50%
$ 25,000 but not over	$ 75,000	$875 plus 7.93% of the excess above $25,000
$ 75,000 but not over	$250,000	$4,840 plus 8.33% of the excess above $75,000
$250,000 or over		$19,418 plus 8.93% of the excess above $250,000

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	Other Special Revenue Funds	Total All Funds
2002	$77,366,103	$0	$77,366,103
2003	$91,188,393	$0	$91,188,393
2004	$111,616,051	$0	$111,616,051
2005	$135,862,913	$0	$135,862,913
2006	$188,015,558	$0	$188,015,558
2007	$183,851,533	$0	$183,851,533
2008	$184,514,568	$0	$184,514,568
2009	$143,085,966	$0	$143,085,966
2010	$175,292,433	$0	$175,292,433
2011	$208,996,598	$0	$208,996,598

Revenue Notes – Corporate Income Tax
Corporate income tax collections accrue to the General Fund. In fiscal year 2001, the Other Special Revenue amounts reflected the revenue set aside for reimbursement to contractors/collection agencies under 36 M.R.S.A. §113. 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.

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 2011, c. 380, Part O brought Maine into full conformity with expensing rules under the Internal Revenue Code, section 179 and created new credits for certain investments.

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

The franchise tax on financial institutions is imposed annually 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% 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) 7% on temporary rentals of living quarters in hotels, rooming houses, tourist and trailer camps, the sale of liquor by the drink and prepared food; and

3) 10% on the short-term rental of automobiles.

Maine sales tax is also imposed on casual sales of motor vehicles, camper trailers, truck campers, livestock trailers, special mobile equipment, boats and aircraft. Sales of new manufactured housing (mobile homes and modular homes) are subject to the 5% tax, usually applied to 50% of the selling price. Beginning July 1, 2004, other services formerly taxed under the sales tax are taxed under the service provider tax described below.

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.

Sales and Use Taxes

Fiscal Year	General Fund	Other Special Revenue Funds	Total All Funds
2002	$836,134,084	($1)	$836,134,082
2003	$857,486,801	$8,355	$857,495,156
2004	$917,243,245	$5,193	$917,248,437
2005	$896,576,322	$23,091	$896,599,413
2006	$946,174,276	$8,510	$946,182,786
2007	$971,455,721	$16	$971,455,737
2008	$983,057,278	($344)	$983,056,934
2009	$921,823,720	$4,109	$921,827,829
2010	$897,938,873	$10,837	$897,949,710
2011	$923,686,973	$1,496	$923,688,468

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 and transfers for collections agency costs pursuant to 36 M.S.R.A. §113. Some small amounts represent adjustments for sales taxes collected by state agencies. Sales and Use Tax revenue began year-end accruals of revenue in fiscal year 1998.

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
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%	"	"	"

* 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.

History – Sales and Use Taxes (continued)
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

* Effective 7/1/04 all services except rental of living quarters, transmission and distribution of electricity, auto lease or rental and prepaid calling services were moved from the sales and use tax to the service provider tax.

Amended many times since enactment to add or repeal exemptions. The 6% tax rate was reduced to 5 ½% on October 1, 1998 pursuant to 36 M.R.S.A. §1811. PL 1999, c. 698 repealed tax on snack food effective August 11, 2000. PL 2001, c. 439, Part TTTT set the rate on all prepared food at 7% beginning October 1, 2001. 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.

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

The service provider tax is imposed at the rate of 5% on the value (sales price) of the following services:

1) Extended cable television and satellite 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; and
10) Ancillary telecommunications services.

Service Provider Tax

Fiscal Year	General Fund	Other Special Revenue Funds	Total All Funds
2005	$44,645,517	$15,535,099	$60,180,616
2006	$47,028,430	$30,960,179	$77,988,609
2007	$49,400,532	$33,955,412	$83,355,944
2008	$52,100,664	$36,494,882	$88,595,545
2009	$52,812,595	$37,720,482	$90,533,077
2010	$56,086,391	$35,609,109	$91,695,500
2011	$52,672,306	$33,880,370	$86,552,676

Revenue Notes – Service Provider Tax
Service provider tax revenues from above-listed services 1 to 6 and 10 accrue to the General Fund. Service provider tax revenues from above-listed items 7 to 9 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.

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).

ESTATE TAX – 36 M.R.S.A. c. 575

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, 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, the exclusion will be $2,000,000 and a progressive rate structure will be established with a rate 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.

Estate Tax

Fiscal Year	General Fund	Total All Funds
2002	$23,420,240	$23,420,240
2003	$30,520,320	$30,520,320
2004	$32,075,501	$32,075,501
2005	$32,255,727	$32,255,727
2006	$75,330,514	$75,330,514
2007	$54,820,038	$54,820,038
2008	$39,890,577	$39,890,577
2009	$31,819,188	$31,819,188
2010	$31,209,840	$31,209,840
2011	$49,323,494	$49,323,494

Revenue Notes – Estate Tax
Estate Tax collections accrue to the General Fund, with the exception of a one-time transfer of $6,200,000 in fiscal year 1998 to a dedicated account, the Children's Health Reserve Account, established by PL 1997, c. 560, Part C. 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.

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
2002	$94,081,937	$94,081,937
2003	$94,397,943	$94,397,943
2004	$92,625,638	$92,625,638
2005	$91,906,017	$91,906,017
2006	$151,497,467	$151,497,467
2007	$152,957,212	$152,957,212
2008	$143,758,002	$143,758,002
2009	$137,572,515	$137,572,515
2010	$137,799,791	$137,799,791
2011	$133,664,535	$133,664,535

Revenue Notes – Cigarette Tax
Revenue from the Cigarette Tax accrues primarily to the General Fund. 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, and transfers to the General Fund in amounts equal to the budgeted amount of Cigarette Tax revenue in fiscal years 1998 and 1999.

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 2011 c. 441 authorizes a credit for redemption of cigarette tax stamps for cigarettes that are destroyed by a distributor because the products have become unfit for use, sale or consumption beginning July 1, 2012.

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.

Tobacco Products Tax

Fiscal Year	General Fund	Total All Funds
2002	$3,517,662	$3,517,662
2003	$4,016,527	$4,016,527
2004	$3,979,008	$3,979,008
2005	$4,444,687	$4,444,687
2006	$5,453,903	$5,453,903
2007	$5,996,254	$5,996,254
2008	$6,741,430	$6,741,430
2009	$6,852,197	$6,852,197
2010	$11,266,886	$11,266,886
2011	$11,564,769	$11,564,769

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 tax on smokeless tobacco was first imposed July 16, 1986 at a rate 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. The tax on other tobacco products was first imposed July 16, 1986 at a rate of 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 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. PL 2011 c. 441, authorizes a credit for tobacco products tax previously paid that are destroyed by a distributor because the products have become unfit for use, sale or consumption beginning July 1, 2012. Fees are established by rule.

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. 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
2002	$5,710	$7,485	$13,195
2003	($982)	$6,155	$5,173
2004	$0	$8,462	$8,462
2005	$78,521	$1,725	$80,246
2006	$261,200	$2,800	$264,000
2007	$244,640	$11,338	$255,978
2008	$298,521	$9,463	$307,984
2009	$188,536	$15,525	$204,061
2010	$373,305	$14,055	$387,360
2011	$218,594	$4,820	$223,414

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.

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.

LIQUOR SALES AND OPERATIONS – 28-A M.R.S.A. §88

Until fiscal year 2004, the selling price of all spirits and fortified wine had been used to produce a state liquor tax which was deposited in the General Fund. The state liquor tax was formerly referred to as an Excise Tax on Spirits and was used to recover all liquor-related sales and operations costs of the Bureau of Alcoholic Beverages and Lottery Operations. This tax was

supplanted by the provisions of 28-A M.R.S.A. §88, which authorized a ten-year lease with a private entity for the sales and distribution of spirits. This function and revenue source was formerly described and tabulated in the Liquor Taxes section of this report.

In July 2004, the State signed a ten-year lease with a private entity for the sale and distribution of spirits subject to price regulation by the Bureau of Alcoholic Beverages and Lottery Operations. Throughout the term, the private entity is guaranteed a gross profit baseline percentage of 36.8% of aggregate sales. Revenue sharing with the State is determined on a calendar year basis when profits exceed 36.8%, at which time an amount equal to 50% of the gross profit overage is transferred to the General Fund.

Liquor Sales and Operations Revenue

Fiscal Year	General Fund	Total All Funds
2002	$25,168,524	$25,168,524
2003	$26,073,276	$26,073,276
2004	$102,182,743	$102,182,743
2005	$49,845,027	$49,845,027
2006	$2,560,044	$2,560,044
2007	$4,440,935	$4,440,935
2008	$5,561,666	$5,561,666
2009	$6,220,535	$6,220,535
2010	$6,784,941	$6,784,941
2011	$7,311,603	$7,311,603

Revenue Notes – Liquor Sales and Operation
Through fiscal year 2004, the General Fund revenue in this category represents the net profits from liquor sales and operations of the Bureau of Alcoholic Beverages and Lottery Operations transferred to the General Fund. In fiscal year 2004, the General Fund amount includes a $75,000,000 lease payment in addition to the transfers from the bureau. Fiscal year 2005 reflects an additional $50,000,000 lease payment partially reduced by a prior period accounting adjustment.

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 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 a period of ten years beginning in fiscal year 2005, subject to price regulation by the Bureau of Alcoholic Beverages and Lottery Operations.

LIQUOR TAXES – 28-A M.R.S.A. Part 4

State Liquor Tax – (28-A M.R.S.A. §1651, Sub-§1). This function and revenue source is now 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 25¢ per gallon on all malt liquor sold in the state. In addition to this tax, a premium is imposed at the rate of 10¢ per gallon (See 28-A M.R.S.A. §1703, Sub-§3).

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 30¢ per gallon on all wine other than sparkling wine manufactured in or imported into the state and $1 per gallon on all sparkling wine manufactured in or imported in to the state. In addition to this tax, a premium is imposed at the rate of 30¢ per gallon on all wine other than sparkling wine and 24¢ per gallon on all sparkling wine (see 28-A M.R.S.A. §1703, sub-§3). The tax on manufacture or importation of hard cider is 25¢ per gallon with a premium of 10¢ per gallon.

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 per gallon on all low-alcohol spirits products and fortified wines manufactured in or imported into Maine. An additional tax of 30¢ per gallon is imposed on low-alcohol spirits products sold to wholesale licensees in Maine by certificate of approval holders who manufacture low-alcohol spirits products. In addition to this tax, a premium is imposed at the rate of 24¢ per gallon (See 28-A M.R.S.A. §1703, Sub-§3).

Liquor Taxes

Fiscal Year	General Fund			Total All Funds
	Excise Tax - Beer & Wine	Premium Tax - Beer & Wine	Premium Tax - Spirits	
2002	$8,196,839	$3,672,891	$1,653,122	$13,522,852
2003	$8,344,712	$3,847,156	$1,676,392	$13,868,260
2004	$8,627,449	$3,997,459	$1,775,223	$14,400,130
2005	$8,707,404	$4,034,350	$1,691,881	$14,433,635
2006	$9,557,003	$4,255,169	$1,883,756	$15,695,928
2007	$10,626,704	$4,433,643	$1,915,563	$16,975,910
2008	$10,875,923	$4,575,601	$1,952,098	$17,403,622
2009	$10,812,035	$4,628,120	$1,997,405	$17,437,560
2010	$10,340,790	$4,484,944	$2,038,135	$16,863,869
2011	$10,696,046	$4,674,467	$2,093,779	$17,464,292

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.

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.

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 at a rate of $1 per gallon. A tax specific to low-alcohol spirits was enacted in 1991 at a rate 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. 28-A M.R.S.A. §1703, subsection 5 requires an appropriation to the Office of Substance Abuse equal to premium revenues.

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

In addition to the collection of beer and wine excise taxes, the Department of Public Safety 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
2002	$3,005,543	$3,005,543
2003	$3,273,618	$3,273,618
2004	$3,084,894	$3,084,894
2005	$2,998,742	$2,998,742
2006	$3,118,805	$3,118,805
2007	$3,307,496	$3,307,496
2008	$3,269,686	$3,269,686
2009	$3,406,817	$3,406,817
2010	$3,497,685	$3,497,685
2011	$3,552,885	$3,552,885

Table II-2 – Liquor License Fee Schedule

License Class	Description	Amount
Retail Sales		
Class I*	Spirituous, 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*	Spirituous, Vinous & Malt – Hotels – Optional Food	$1,100
Class II*	Spirituous, 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*	Spirituous; 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 X*	Spirituous, Vinous & Malt – Class A Lounges	$2,200
Class XI*	Spirituous, 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 Licenses		
	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.

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.

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
2002	$55,244,333	$55,244,333
2003	$71,078,089	$71,078,089
2004	$72,206,153	$72,206,153
2005	$75,669,053	$75,669,053
2006	$76,090,900	$76,090,900
2007	$74,427,506	$74,427,506
2008	$72,292,532	$72,292,532
2009	$79,770,431	$79,770,431
2010	$80,019,149	$80,019,149
2011	$76,930,329	$76,930,329

Revenue Notes – Insurance Premium Tax
Revenue from the Insurance Premium Tax accrues to the General Fund. Fire Investigation and Prevention Tax is reported separately. See next page.

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 every large domestic insurer 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 amends 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). PL 2011, c. 540 allows taxpayers subject to the insurance premiums tax to be eligible for the credit for rehabilitation of historic property credit. Taxpayers subject to the insurance premiums tax are also eligible for the new market tax credit created by PL 2011, c. 380, Part Q to encourage investment in economically distressed areas.

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
2002	$3,256,319	$3,256,319
2003	$4,891,046	$4,891,046
2004	$3,652,172	$3,652,172
2005	$3,866,037	$3,866,037
2006	$3,867,755	$3,867,755
2007	$4,228,305	$4,228,305
2008	$4,772,210	$4,772,210
2009	$2,794,476	$2,794,476
2010	$3,852,537	$3,852,537
2011	$3,460,064	$3,460,064

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/company/retaliatory_statement.htm.

Insurance Regulatory Assessments and Fees

Fiscal Year	Other Special Revenue Funds	Total All Funds
2002	$8,058,429	$8,058,429
2003	$3,610,681	$3,610,681
2004	$8,367,081	$8,367,081
2005	$3,345,493	$3,345,493
2006	$12,145,574	$12,145,574
2007	$2,117,571	$2,117,571
2008	$9,473,951	$9,473,951
2009	$2,036,047	$2,036,047
2010	$10,375,342	$10,375,342
2011	$2,991,140	$2,991,140

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 2011, the assessment cap was set at $10,800,000.

Assessments exceeding the cap by a margin of more than 10% must be refunded. 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. Any collected amounts or savings above the allowed reserve must be used to reduce the assessment for the following fiscal year.

Workers' Compensation Insurance Assessments

Fiscal Year	Other Special Revenue Funds	Total All Funds
2002	$6,667,725	$6,667,725
2003	$4,017,799	$4,017,799
2004	$12,778,682	$12,778,682
2005	$8,638,815	$8,638,815
2006	$8,874,698	$8,874,698
2007	$6,370,295	$6,370,295
2008	$13,156,356	$13,156,356
2009	$5,891,018	$5,891,018
2010	$13,311,737	$13,311,737
2011	$6,743,516	$6,743,516

Revenue Notes – Workers' Compensation Insurance Assessments
Revenue from the workers' compensation insurance assessments accrue as dedicated revenue. Fiscal year 2004 revenue includes $1.2 million in fiscal year 2003 assessments and $3.2 million in fiscal year 2005 assessments. The actual fiscal year 2004 revenue was $8.4 million.

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 beginning in fiscal year 2008, $10,000,000 beginning in fiscal year 2009, $10,400,000 beginning in fiscal year 2010, $10,800,000 beginning in fiscal year 2011 and $11,200,000 beginning in fiscal year 2012.

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
2002	$1,897,022	$1,897,022
2003	$1,936,939	$1,936,939
2004	$2,079,353	$2,079,353
2005	$1,768,890	$1,768,890
2006	$2,129,375	$2,129,375
2007	$2,249,051	$2,249,051
2008	$2,319,624	$2,319,624
2009	$1,830,936	$1,830,936
2010	$2,106,314	$2,106,314
2011	$2,880,306	$2,880,306

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 must 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 is 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**
2006	$3,573,156	$0	$3,573,156
2007	$30,330,271	$0	$30,330,271
2008	$21,366,193	$0	$21,366,193
2009	$42,936,388	$0	$42,936,388
2010	$7,138,860	$36,304,947	$43,443,807
2011	$64,715	$44,364,727	$44,429,442

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 not to exceed 12¢ for every $10,000 in fiduciary assets.

Securities Act Fees – 32 M.R.S.A. c. 135 (§16302, §16305 & §16410). The Office of Securities within the Department of Professional and Financial Regulation oversees the registration of securities and the licensing of broker-dealers, agents, investment advisers, and investment adviser representatives. The $30 annual renewal fee for agents and investment adviser representatives accrues 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

	General Fund	Other Special Revenue Funds			
Fiscal Year	Office of Securities	Office of Securities	Bureau of Consumer Credit Protection	Bureau of Financial Institutions	Total All Funds
2002	$9,356,930	$2,208,620	$1,100,832	$1,718,048	$14,383,730
2003	$9,293,280	$2,166,350	$1,229,935	$1,802,822	$14,492,386
2004	$9,572,280	$1,672,410	$1,452,303	$2,234,815	$14,931,828
2005	$18,641,800	$1,798,245	$1,225,668	$2,056,408	$23,722,121
2006	$20,471,110	$1,895,740	$1,437,151	$2,052,574	$25,856,575
2007	$22,004,030	$2,052,920	$1,426,654	$2,178,139	$27,661,743
2008	$23,638,820	$2,217,885	$1,100,934	$1,975,590	$28,933,229
2009	$23.901,210	$2,228,421	$1,131,003	$2,083,325	$29,343,959
2010	$23,831,582	$2,302,705	$1,218,465	$2,334,393	$29,687,146
2011	$24,688,570	$2,499,280	$1,583,020	$2,205,752	$30,976,622

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 from $40 to $30 effective November 23, 2003. 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 investment adviser representative annual renewal fee, which was lowered to $30 effective December 31, 2005, 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. For state fiscal years beginning on or after July 1, 2008, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2006. For state fiscal years beginning on or after July 1, 2010, the hospital's taxable year is the hospital's fiscal year ending during calendar year 2008. The tax base year and rate are fixed thereafter. For state fiscal year 2011, PL 2009, c. 571, Part VV added a new one-time hospital assessment equal to 0.12% of net operating revenue for the each hospital's fiscal year that ended during calendar year 2008. Revenue from this one-time assessment accrues to the General Fund.

Hospital Assessments and Taxes

Fiscal Year	General Fund	Other Special Revenue Funds	Total All Funds
2002	$391,548	$0	$391,548
2003	$3,795,726	$0	$3,795,726
2004	$265,398	$16,383,319	$16,648,717
2005	$235,022	$48,907,135	$49,142,157
2006	$2	$54,050,914	$54,050,916
2007	$0	$59,807,056	$59,807,056
2008	$0	$60,515,510	$60,515,510
2009	$0	$69,958,821	$69,958,821
2010	$0	$70,140,794	$70,140,794
2011	$4,322,688	$80,595,499	$84,918,187

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 accrues 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 assessment in effect for fiscal year 2003. 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, again updated the base year to the hospital's fiscal year ending during calendar year 2008. The tax base year and rate are fixed thereafter.

PL 2009, c. 571, Part VV added a new one-time hospital assessment effective for state fiscal year 2011 equal to 0.12% of net operating revenue for the each hospital's fiscal year that ended during calendar year 2008. Revenue from this one-time assessment accrues to the General Fund.

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

A tax is imposed on each nursing home equal to 5.5% of its annual net operating revenue for the fiscal year and each residential treatment facility equal to 5.5% of its annual gross patient services revenue for the fiscal year.

Health Care Provider Tax

Fiscal Year	Other Special Revenue Funds	Total All Funds
2003	$23,613,564	$23,613,564
2004	$32,119,110	$32,119,110
2005	$31,200,066	$31,200,066
2006	$33,265,910	$33,265,910
2007	$31,941,717	$31,941,717
2008	$33,162,858	$33,162,858
2009	$30,350,060	$30,350,060
2010	$34,262,914	$34,262,914
2011	$33,545,909	$33,545,909

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 behavior and 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 increases 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 with 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
2002	$267,806	$0	$267,806
2003	$275,772	$0	$275,772
2004	$513,919	$0	$513,919
2005	$446,546	$0	$446,546
2006	$464,782	$250	$465,032
2007	$503,250	$250	$503,500
2008	$424,891	$0	$424,891
2009	$490,405	$0	$490,405
2010	$477,368	$0	$477,368
2011	$441,875	$250	$442,125

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 facility 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.

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

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 ¾% 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	State Transit, Aviation & Rail Transportation Fund	Total All Funds
2002	$438,784	$150,000	$0	$588,784
2003	$165,987	$150,000	$0	$315,987
2004	$211,413	$150,000	$0	$361,413
2005	$398,316	$150,000	$0	$548,316
2006	$0	$20,000	$598,087	$618,087
2007	$0	$0	$562,415	$562,415
2008	$0	$20,000	$535,064	$555,064
2009	$0	$0	$676,013	$676,013
2010	$0	$0	$348,292	$348,292
2011	$0	$0	$620,956	$620,956

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 is an enterprise fund and is not one of the operating funds included in the revenue tables in Section III.

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. 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 effective September 17, 2005. This final provision was repealed 90 days after the adjournment of the Second Regular Session of the 123rd Legislature.

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

A tax is imposed on telecommunications personal property each taxable year until 2012. All such property remains exempt from ordinary local property taxation. This tax is assessed on May 30th of each year and paid by August 15th of that year. After July 1, 2012, the State Tax Assessor shall make the assessment by March 30th annually starting March 30, 2013. The tax must still be paid by August 15th. The tax rate is 22 mills in 2009 through 2011. It will decrease to 19.2 mills in 2012, when a state excise tax will be applied in lieu of a state property tax. The equipment continues to be exempt from ordinary local property taxation. For 2013 and subsequent years the State Tax Assessor will apply the municipal tax rate to the just value of qualified telecommunications equipment adjusted by the certified assessment ratio.

Telecommunications Personal Property Tax

Fiscal Year	General Fund	Total All Funds
2002	$30,040,999	$30,040,999
2003	$29,119,156	$29,119,156
2004	$27,779,775	$27,779,775
2005	$25,004,898	$25,004,898
2006	$20,627,030	$20,627,030
2007	$16,317,029	$16,317,029
2008	$16,858,472	$16,858,472
2009	$19,536,483	$19,536,483
2010	$17,523,926	$17,523,926
2011	$17,668,244	$17,668,244

Revenue Notes – Telecommunications Personal Property 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 accrued and recognized as revenue in the same fiscal year as the assessment.

History – Telecommunications Personal Property Tax
Adopted in current form in 1987. 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 existing telecommunications personal property tax and established an excise tax on telecommunications equipment at 19.2 mills in 2012. For fiscal years 2013 and subsequent years, the State Tax Assessor will apply 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-A, §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). Owing to that financial threshold, only 225 of the approximately 500 regulated utilities actually received an assessment in 2012.

The rates for assessments are calculated based on the fiscal year budget of the PUC, which is multiplied by the percentage of time the PUC spends regulating each utility type in the prior fiscal year. Fiscal year 2012 assessment rates and amounts follow in the table below:

Utility Type	Percentage of time dedicated by PUC to each Utility Type	Allocated Assessment
Electric	52.518%	$2,389,215
Gas	9.011%	$409,947
Telephone	33.206%	$1,510,637
Water	5.112%	$232,560
Ferries/Taxis	0.15%	$6,932
TOTALS	100%	$4,549,291

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 additional 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 0.145 cents per kilowatt hour. The responsibility of administering the Conservation Program Fund is transferred to the Efficiency Maine Trust effective July 1, 2010.

- Solar Energy Rebate Program: The PUC assesses 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 allocates 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 is transferred to the Efficiency Maine Trust effective July 1, 2010 and is 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 and demonstration community projects that utilize renewable energy technologies. The responsibility of administering the Renewable Resource Fund is transferred to the Efficiency Maine Trust effective July 1, 2010.

- Maine Universal Service Fund: The PUC requires intrastate telecommunications carriers to contribute to the Maine Universal Service Fund (MUSF), to ensure the availability of services throughout Maine at affordable rates. The MUSF uses its resources to provide support to rural local exchange carriers (LECs) which apply for funding. Carriers having

intrastate retail revenues of $12,500 or more during the most recent quarter contribute to the fund. The quarterly contribution equals the carrier's Maine intrastate revenue for telecommunications services minus the carrier'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.

- Telecommunications Education Access Fund: The PUC requires telecommunications carriers operating in Maine with $12,500 or more in quarterly intrastate retail revenues to contribute to the Telecommunications Education Access Fund, with a deduction for any uncollectible amounts to be applied against the amount assessed. The PUC establishes a percentage 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.

Public Utilities Assessments

Fiscal Year	Other Special Revenue Funds		Total All Funds
	PUC Assessments	Public Advocate Assessment	
2002	$9,884,695	$1,268,074	$11,152,768
2003	$8,292,063	$1,334,203	$9,626,266
2004	$12,121,859	$1,619,749	$13,741,608
2005	$14,590,190	$2,092,762	$16,682,952
2006	$15,477,789	$1,605,101	$17,082,890
2007	$14,389,587	$1,552,310	$15,941,897
2008	$22,701,673	$1,571,293	$24,272,966
2009	$19,491,308	$1,719,482	$21,210,790
2010	$20,327,675	$1,690,150	$22,017,825
2011	$21,799,593	$1,716,560	$23,516,153

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 and the contributions to the Telecommunications Education Access 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.

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 0.145 cent per kilowatt hour established by PL 2005, c.459. 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.

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 37¢ per line per month until July 1, 2010 when it is increased to 45¢ per line per month.

E-9-1-1 Surcharge

Fiscal Year	Other Special Revenue Funds	Total All Funds
2002	$6,636,247	$6,636,247
2003	$7,885,497	$7,885,497
2004	$7,948,519	$7,948,519
2005	$8,279,202	$8,279,202
2006	$8,244,839	$8,244,839
2007	$8,499,625	$8,499,625
2008	$8,412,478	$8,412,478
2009	$5,552,688	$5,552,688
2010	$6,798,439	$6,798,439
2011	$8,370,233	$8,370,233

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.

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 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.

Of the 90% that is forwarded to the State, 50% is credited to the Maine State Housing Authority's Housing Opportunities for Maine (HOME) Fund, an Other Special Revenue program

established by 30-A M.R.S.A. §4853. The remainder is credited to the General Fund. Beginning July 1, 2002, transfers of controlling interests in entities owning real property are subject to the same tax on the value of the real property owned. After deduction of the 10% county share, the remaining 90% of proceeds from the tax on the transfers of controlling interests accrues to the General Fund. Beginning June 15, 2010, real estate transfer taxes are imposed on the purchase and sale of foreclosure properties. That tax on the purchase and sale of foreclosed properties is dedicated to the Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection, and funds its statewide outreach and housing counseling services. In fiscal years 2004 through 2015, 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 follows in the table below:

Fiscal Year	Transfer to General Fund from HOME Fund share
2004	$7,500,000
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	$245,160
2015	$1,879,560

Real Estate Transfer Tax

Fiscal Year	General Fund	Other Special Revenue Funds		Total All Funds
		HOME Fund	Bureau of Consumer Credit Protection	
2002	$9,208,923	$9,208,497	$0	$18,417,421
2003	$10,770,668	$10,758,160	$0	$21,528,828
2004	$22,196,221	$6,216,471	$0	$28,412,693
2005	$24,113,439	$8,881,845	$0	$32,995,284
2006	$24,595,580	$9,356,426	$0	$33,952,006
2007	$22,206,638	$7,281,652	$0	$29,488,291
2008	$17,465,240	$7,154,896	$0	$24,620,136
2009	$17,184,746	$602,680	$0	$17,787,426
2010	$12,181,181	$5,418,751	$1,583,850	$19,183,782
2011	$13,815,942	$5,089,783	$713,796	$19,619,521

Revenue Notes – Real Estate Transfer Tax

As noted above, the Real Estate Transfer Tax accrues to the General Fund and to the HOME Fund. Year-end accrual of the Real Estate Transfer Tax began at the end of fiscal year 2000. Beginning in fiscal year 2010, a portion of the Other Special Revenue Funds began to accrue to the Department of Professional and Financial

Regulation, Bureau of Consumer Credit Protection 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.

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.

The most recent changes to distribution of the State's share include (a) 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 (b) 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 continues to transfer to the General Fund a portion of the Real Estate Transfer Tax that would otherwise accrue to the H.O.M.E fund in fiscal years 2013 and 2014 as an offset for General Fund revenue expenditures for extending the Maine historic preservation tax credit.

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; and general assistance. 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.

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
2002	$10,333,984	$7,536,088	$17,870,072
2003	$9,930,103	$7,502,502	$17,432,605
2004	$10,709,308	$6,565,101	$17,274,409
2005	$10,622,666	$7,759,063	$18,381,729
2006	$11,559,305	$8,983,844	$20,543,149
2007	$11,376,293	$9,548,152	$20,924,445
2008	$12,217,081	$8,184,347	$20,401,428
2009	$12,633,755	$9,549,049	$22,182,804
2010	$13,217,886	$14,971,669	$28,189,555
2011	$13,381,506	$14,464,021	$27,845,528

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 State Department of Conservation. 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
2002	$3,681,764	$3,681,764
2003	$3,172,724	$3,172,724
2004	$2,907,340	$2,907,340
2005	$2,890,635	$2,890,635
2006	$2,888,700	$2,888,700
2007	$3,851,783	$3,851,783
2008	$3,499,962	$3,499,962
2009	$3,452,531	$3,452,531
2010	$3,481,145	$3,481,145
2011	$3,501,277	$3,501,277

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.

SPRUCE BUDWORM MANAGEMENT TAX – 12 M.R.S.A. §8427

The Spruce Fir Forest Protection District consists of land that has been accepted for silvicultural treatment designation under 12 M.R.S.A. §8424. Lands submitted remain under the jurisdiction of the Act for five years. Persons owning parcels of forest land within the Spruce Fir Forest Protection District are subject to pre-project and post-project excise taxes for the privilege of owning and operating such forest land. The pre-project excise tax is computed by multiplying the ratio of the planned spray acres for each landowner to the total planned spray acres for all landowners controlling 1% or more of the spray acres in the project by the total project cost. The post-project excise tax is designed to raise 90% of the state cost of each year's program from the owners of forest land actually sprayed, and 10% from all taxable acres in the Spruce Fir Forest Protection District. The amount of the post-project excise tax payable by each landowner is reduced by the amount of the pre-project excise taxes payable for the calendar year.

With the decline of spruce budworm populations in the mid-1980's, no new acreage was submitted to the District. There are presently no parcels enrolled in the District. Although there is no immediate need for this mechanism, the Act remains in effect.

Revenue Notes – Spruce Budworm Management Tax
Revenue from the Spruce Budworm Management Tax accrues as dedicated revenue to the Department of Conservation. This tax has not generated or affected revenue collections since 1989.

History – Spruce Budworm Management Tax
Enacted by PL 1975, c. 764, initially the Spruce Budworm Management tax was established at 37¢ per applicable softwood acre in 1978; 38¢ per softwood acre in 1979 and 18.5¢ per mixed wood acre in 1978 and 19¢ in 1979. Amended by PL 1979, c. 545 to change the tax per softwood acre to 37¢ for 1978, $1.24 for 1979 and 35¢ for 1980 and 1981; the tax per mixed wood acre was changed to 62¢ for 1979 and 17.5¢ for 1980 and 1981. Amended by PL 1979, c. 737 to delineate a pre-project excise tax of $1.45 per softwood acre for 1980 and 1981 and 72.5¢ per mixed wood acre for 1980 and 1981 and a post-project excise tax to be computed on the basis of past cost and actual need. For the years after 1981, PL 1979, c. 737 established a pre-project and post-project tax structure in which the total amount collected is based largely on current costs.

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 for 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 Office of Fiscal and Program Review or 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
2002	$4,034,431	$4,034,431
2003	$4,185,546	$4,185,546
2004	$4,525,994	$4,525,994
2005	$6,884,833	$6,884,833
2006	$7,710,325	$7,710,325
2007	$7,935,294	$7,935,294
2008	$7,969,156	$7,969,156
2009	$7,931,072	$7,931,072
2010	$8,168,981	$8,168,981
2011	$8,479,743	$8,479,743

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.

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

The Department of Professional and Financial Regulation has responsibility for the direct administration of 5 professions, 35 professional licensing boards 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
2002	$10,569,519	$10,569,519
2003	$10,610,753	$10,610,753
2004	$11,110,269	$11,110,269
2005	$11,720,978	$11,720,978
2006	$13,309,213	$13,309,213
2007	$12,363,065	$12,363,065
2008	$13,407,748	$13,407,748
2009	$12,825,883	$12,825,883
2010	$12,678,149	$12,678,149
2011	$13,161,538	$13,161,538

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
2006	$1,867,527	$1,867,527
2007	$2,561,972	$2,561,972
2008	$631,997	$631,997
2009	$6,605,226	$6,605,226
2010	$10,105,521	$10,105,521
2011	$3,845,823	$3,845,823

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 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, Food and Rural Resources 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
2002	$644,213	$644,213
2003	$3,260,332	$3,260,332
2004	$3,142,469	$3,142,469
2005	$2,029,416	$2,029,416
2006	$2,797,256	$2,797,256
2007	$4,075,782	$4,075,782
2008	$3,215,539	$3,215,539
2009	$4,131,969	$4,131,969
2010	$4,604,841	$4,604,841
2011	$4,168,039	$4,168,039

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, Food and Rural Resources 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 46 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
2002	$1,752,284	$379,863	$2,132,147
2003	$1,779,428	$382,712	$2,162,140
2004	$2,029,784	$639,468	$2,669,252
2005	$2,029,848	$729,274	$2,759,122
2006	$1,984,784	$752,567	$2,737,350
2007	$1,932,207	$721,560	$2,653,767
2008	$1,974,200	$771,927	$2,746,127
2009	$1,872,820	$720,713	$2,593,533
2010	$2,259,030	$751,710	$3,010,739
2011	$2,305,968	$840,105	$3,146,073

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 directly support specific programs within the department. 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.

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 accrue 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 handfishing sea urchin license and handfishing sea urchin license with tender fees within the area designated as Zone 1 to $25 and $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.

SALMON TAX – 12 M.R.S.A. §6078-A (Repealed)

An excise tax of 1¢ per pound was imposed upon farm-raised salmon. Funds collected from this tax were deposited into the Aquaculture Monitoring, Research and Development Fund within the Department of Marine Resources. The salmon tax was repealed effective September 17, 2005.

Salmon Tax

Fiscal Year	Other Special Revenue Funds	Total All Funds
2002	$216,541	$216,541
2003	$123,590	$123,590
2004	$231,548	$231,548
2005	$19,682	$19,682

Revenue Notes – Salmon Tax
Revenue from this excise tax accrued as dedicated revenue to the Department of Marine Resources. The authority to set the tax by rule and to collect the tax was repealed in fiscal year 2005.

History – Salmon Tax
First authorized by PL 1991, c. 381. Amended several times; most recently was a fee established by rules developed by the Department of Marine Resources under the provisions of 12 M.R.S.A. §6078-A. Repealed by PL 2005, c. 92, §7 effective September 17, 2005.

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

Atlantic Salmon	Fee
Atlantic Salmon License	$15.00
Non-resident Season Atlantic Salmon License – 16 or Older	$30.00
Non-resident 3-Day Atlantic Salmon License – 16 or Older	$15.00
Non-resident Atlantic Salmon License – Under 16	$5.00
Atlantic Salmon Agents Fees	$2.00
Atlantic Salmon Duplicate License	$1.00

Scallop	Fee
Scallop Fishing License – Non-commercial (incls. surch. 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

Lobster/Crab	Fee
Fishing License – Class I (incls. surcharge of $41.25)	$167.00
Fishing License – Class II (incls. surcharge of $82.50)	$335.00
Fishing License – Class II – 70 or Older (incls. surcharge of $42)	$168.00
Non-resident Fishing License – Apprentice (incls. surcharge of $60)	$785.00
Non-resident Fishing License – Apprentice Under 18 (incls. surcharge of $30)	$387.00
Fishing License – Class III (incls. surcharge of $123.75)	$501.00
Fishing License – Class III – 70 or Older (incls. surcharge of $67)	$250.00
Fishing License – Class I Under Age 18 (incls. surcharge of $5)	$65.00
Fishing License – Class I Over Age 70 (incls. surcharge of $5)	$66.00
Fishing License – Student (incls. surcharge of $5)	$65.00
Fishing License – Apprentice (incls. surcharge of $10)	$132.00
Fishing License – Apprentice Under 18 (incls. surcharge of $5)	$65.00
Fishing License – Apprentice Over 70 (incls. surcharge of $5)	$57.00
Fishing License – Non-commercial (incls. surcharge of $5)	$65.00
Non-resident Fishing License – Class I (incls. surcharge of $60)	$790.75
Non-resident Fishing License – Class I – Under Age 18 (incls.surcharge of $30)	$87.00
Non-resident Fishing License – Class II (incls. surcharge of $120)	$1,587.00
Non-resident Fishing License – Class III (incls. surcharge of $180)	$2,369.25
Non-resident Landing Permit (incls. surcharge of $430)	$840.25
Lobster Trap Tags	$0.40

Green Crab	Fee
Resident Green Crab Fishing License	$38.00
Non-resident Green Crab Fishing License	$76.00

Shrimp	Fee
Resident Commercial Shrimp License – Single	$38.00
Resident Commercial Shrimp License – Crew	$103.00
Non-resident Comm. Shrimp License – Crew	$385.00

Shellfish	Fee
Commercial Shellfish License	$133.00
Commercial Shellfish License Over Age 70	$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

Sea Urchin	Fee
Fishing License – Dragger (incls. surcharge of $160)	$312.00
Fishing License – Diver (incls. surcharge of $160)	$293.00
Fishing License – Hand	$152.00[1]
Fishing License – Hand with Tender (incls. surcharge of $160)	$362.00[1]
Fishing License – Raker/Trapper (incls. surcharge of $160)	$312.00
Fishing License – Temporary	$36.00
Fishing License – Surcharge – Wholesale Seafood License with a Sea Urchin Processor Permit	$1,000.00
Fishing License – Surcharge – Wholesale Seafood License with a Sea Urchin Buyer Permit	$500.00

Eel	Fee
Eel Pot License	$125.00

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-res. – 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	$155.00
Non-resident – 2 Fyke Net/Traps	$492.00

Worm	Fee
Marine Worm Digger License	$50.00

Sea Weed	Fee
Resident Sea Weed License	$58.00
Resident Sea Weed License – Supplemental	$29.00
Non-resident Sea Weed License	$230.00
Non-Resident Sea Weed License – Suppl.l	$58.00

Dealer Licenses	Fee
Retail Seafood Dealer License	$122.00
Enhanced Retail Seafood License	$150.00
Wholesale Seafood Dealer License	$443.00
Wholesale Seafood Dealer License – Supplemental	$87.00
Wholesale Seafood Dealer License with Lobster Permit – Lobster Promotion Council Surcharge	$250.00
Marine Worm Dealers License	$64.00
Marine Worm Dealers License – Suppl.	$26.00
Elver Dealer	$1213.00
Elver Dealer – Supplemental	$63.00
Shellfish Transport License	$529.00
Shellfish Transport License – Supplemental	$173.00
Limited Wholesale Shellfish Harvester's	$115.00
License Lobster Meat Permit	$159.00
Lobster Processor License	$500.00
Lobster Transportation License	$312.00
Lobster Transportation License – Suppl.	$63.00
Lobster Transport License – LPC Surcharge	$250.00
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

[1] For calendar years 2010 & 2011, the handfishing sea urchin license & handfishing sea urchin license with tender fees within the area designated as Zone 1 are $25 & $50/year, respectively.

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. Beginning July 1, 2004, 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
2002	$77,487	$16,000	$93,487
2003	$75,628	$16,000	$91,628
2004	$30,520	$56,000	$86,520
2005	$45,532	$56,000	$101,532
2006	$40,835	$56,391	$97,227
2007	$32,541	$60,688	$93,229
2008	$29,514	$56,000	$85,514
2009	($69)	$43,353	$43,284
2010	$0	$54,574	$54,574
2011	$4,341	$56,000	$60,341

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 2009, 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 of fresh fruit on all wild blueberries grown, purchased, sold, handled or processed in Maine. 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
2002	$1,391,281	$1,391,281
2003	$1,031,403	$1,031,403
2004	$1,330,112	$1,330,112
2005	$893,062	$893,062
2006	$1,007,374	$1,007,374
2007	$1,233,229	$1,233,229
2008	$1,247,079	$1,247,079
2009	$1,475,106	$1,475,106
2010	$1,455,613	$1,455,613
2011	$1,401,858	$1,401,858

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.

POTATO TAX – 36 M.R.S.A. c. 710

A tax is levied and imposed at the rate of $0.05 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
2002	$724,021	$724,021
2003	$683,182	$683,182
2004	$723,516	$723,516
2005	$644,764	$644,764
2006	$702,871	$702,871
2007	$690,122	$690,122
2008	$724,445	$724,445
2009	$692,583	$692,583
2010	$674,210	$674,210
2011	$672,275	$672,275

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 Correction Action 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 2011.

History – Mining Excise Tax
Enacted in 1982 by PL 1981, c. 711.

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 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.

TABLE II-4 – Hunting and Fishing License Fees

Hunting	Fee
Resident Hunting	$25.00
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	$14
Non-resident Small Game	$74.0
Non-resident 3-day Small Game	$49.00
Alien Big Game	$139.00
Alien Small Game	$79.00
Resident Junior Hunting	$7.00
Non-resident Junior Hunting	$34.00
Resident Apprenticeship Hunting	$21.00
Non-resident Small Game Apprenticeship Hunting	$74.00
Non-resident Big Game Apprenticeship Hunting	$114.00
Resident Muzzle-Loading Hunting	$13.00
Non-resident Muzzle-Loading Hunting	$69.00
Alien Muzzle-Loading Hunting	$79.00
Resident Archery	$25.00
Resident Expanded Archery	$42.00
Non-resident Archery	$74.00
Non-resident Expanded Archery	$82.00
Alien Archery	$84.00
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	$7.25
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	$54.00
Second Spring Wild Turkey Permit	$20.00
Resident Moose Application – 1 chance	$7.00
Resident Moose Application – 3 chances	$12.00
Resident Moose Application – 6 chances	$22.00
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	$484.00
Bonus Any Deer	$12.00

Combination	
Resident Combination Hunting & Fishing	$42.00
Resident Serviceman's Combination	$20.00
Resident Serviceman's Combination (Overseas Duty)	$3.00
Resident Combination Archery Hunting & Fishing	$42.00
Non-resident Combination Hunting & Fishing	$149.00
Alien Combination Hunting & Fishing	$190.00
Resident Lifetime Combo – Age 0-5	$250.00
Non-resident Lifetime Combo – Age 0-5	$750.00
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	$25.00
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	$10.00
3-Day Fish Exchange Resident	$0.00
Non-resident 7-Day Fishing	$43.00
Non-resident Exchange Fishing	$12.00
Non-resident 15-Day Fishing	$47.00
Non-resident Junior Fishing	$16.00
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
Boy and Girl Camp Fishing	$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 Trapping	$35.00
Non-resident Trapping	$317.00
Resident Junior Trapping	$9
Resident Bear Trapping Permit	$27.00
Non-resident Bear Trapping Permit	$67.00

Miscellaneous	
Wildlife Exhibit Permit	$146.00
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	$77.00
Commercial Shooting Area/ Renewal	$502.00/252.00
Dog Training Area	$26.00
Dog Tracking Application	$27.00
Dog Tracking Permit	$81.00
Duplicate License Fees	$2.00
Guide (3 years)	$81.00
Guide Examination Fee	$103.00
Whitewater Guide (3 years)	$89.00
Whitewater Guide Examination Fee	$103.00
Commercial Whitewater Outfitters	$353.00
Whitewater Usage Fee	$2.00
Field Trials Sporting Retrieve Dogs	$26.00
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
Supersport	$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.

Hunting and Fishing License Fees

Fiscal Year	General Fund	Other Special Revenue Funds	Total All Funds
2002	$14,857,760	$539,458	$15,397,218
2003	$13,958,510	$470,165	$14,428,675
2004	$16,898,278	$538,104	$17,436,382
2005	$16,691,165	$645,139	$17,336,304
2006	$16,840,079	$478,116	$17,318,195
2007	$16,401,876	$623,209	$17,025,085
2008	$15,683,316	$832,503	$16,515,819
2009	$15,378,849	$800,913	$16,179,762
2010	$16,277,082	$774,653	$17,051,735
2011	$15,863,627	$859,553	$16,723,181

Revenue Notes – Hunting and Fishing License Fees
Most of the revenue from hunting and fishing license fees accrues as General Fund revenue. A very small amount of revenue collected from hunting and fishing license fees accrues as Other Special Revenue Funds. The fees that accrue as dedicated revenue are 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 reduces 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 eliminates the 3 and 6 chance resident moose application and increases the 1 chance application fee to $15 effective September 28, 2011. PL 2011, c. 51 creates 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 creates the nonmarine invertebrate permit effective September 28, 2011 with the fee to be established in rule.

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 collect various other environmental fees, which include fees for registration of underground petroleum fuel storage tanks, for 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	
2002	$9,625	$7,039,091	$7,048,716
2003	$10,075	$6,273,787	$6,283,862
2004	$10,000	$7,079,460	$7,089,460
2005	$9,667	$6,967,706	$6,977,373
2006	$1,454	$7,130,672	$7,132,126
2007	$0	$7,502,061	$7,502,061
2008	$0	$8,223,326	$8,223,326
2009	$0	$12,528,454	$12,528,454
2010	$0	$12,292,459	$12,292,459
2011	$0	$13,111,263	$13,111,263

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 the 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 a sale of a trailer, a 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 (administered by the State Planning Office) and the solid waste regulatory activities of the Department of Environmental Protection.

Recycling Assistance Fees

Fiscal Year	Other Special Revenue Funds	Total All Funds
2002	$1,340,546	$1,340,546
2003	$1,340,422	$1,340,422
2004	$1,469,311	$1,469,311
2005	$1,704,900	$1,704,900
2006	$1,504,233	$1,504,233
2007	$1,902,773	$1,902,773
2008	$1,550,731	$1,550,731
2009	$1,397,528	$1,397,528
2010	$1,425,913	$1,425,913
2011	$1,469,303	$1,469,303

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, the rate is indexed annually for inflation. Tax rates are provided in Table II-5 on page 56. 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 5% 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
2002	$74,746	$148,160,900	$3,273,364	$151,509,010
2003	$77,594	$151,498,395	$3,020,328	$154,596,316
2004	$317,783	$172,209,713	$3,443,270	$175,970,766
2005	$212,660	$175,084,215	$3,548,393	$178,845,268
2006	$246,235	$176,769,409	$4,313,539	$181,329,183
2007	$251,616	$181,018,162	$4,407,799	$185,677,576
2008	$249,174	$179,096,254	$4,365,030	$183,710,458
2009	$246,072	$174,404,167	$4,310,679	$178,960,918
2010	$262,696	$177,377,553	$18,819,231	$196,459,480
2011	$262,326	$175,802,947	$18,792,746	$194,858,019

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 Conservation, 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 the gasoline tax was increased to 24.6 cents per gallon and is adjusted on July 1 annually by the percentage increase in the Consumer Price Index. See Table II-5 on page 56.

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 Conservation 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 Conservation 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 Conservation (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 Conservation. 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 eliminates 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 5% use tax if the fuel tax is refunded. Full refunds are provided for certain common carrier passenger service vehicles. Beginning July 1, 2003, the rate of tax on distillates is indexed for inflation. (Tax rates are provided in Table II-5 on page 56.)

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
2002	$36,572,099	$0	$36,572,099
2003	$36,402,613	$0	$36,402,613
2004	$40,391,130	$0	$40,391,130
2005	$45,400,514	$0	$45,400,514
2006	$44,805,900	$0	$44,805,900
2007	$45,805,856	$0	$45,805,856
2008	$46,139,086	$0	$46,139,086
2009	$41,811,377	$0	$41,811,377
2010	$41,813,153	$3,414,550	$45,227,703
2011	$41,230,945	$3,357,494	$44,588,438

Revenue Notes – Special Fuel and Road Use Taxes
As of 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 eliminates annual indexing effective with fiscal years beginning on or after July 1, 2012.

TABLE II-5 Motor Fuel Tax Rates[1]
(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
Gasoline	22	24.6	25.2	25.9	26.8	27.6	28.4	29.5	30.0
Diesel [3]	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 [4]	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] 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.

[4] 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	General Fund	State Transit, Aviation & Rail Transportation Fund	Total All Funds
2002	$845,578	$0	$845,578
2003	$768,392	$0	$768,392
2004	$1,043,664	$0	$1,043,664
2005	$1,095,171	$0	$1,095,171
2006	$359,655	$629,038	$988,693
2007	$0	$548,354	$548,354
2008	$0	$1,090,695	$1,090,695
2009	$0	$962,543	$962,543
2010	$0	$975,667	$975,667
2011	$0	$1,028,763	$1,028,763

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, 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 that had been previously utilized by the State Tax Assessor.

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

Oil Transfer Fees accrue to the Ground Water Oil Clean-up Fund and the Maine Coastal and Inland Surface Cleanup 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 accrue to the Ground Water Oil Clean-up 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, and for restoration of contaminated water supplies. The balance in the fund is limited to $12,500,000. The department's administrative expenses associated with implementation of the fund may not exceed $3,700,000 annually, subject to a 4% annual adjustment. 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.

The 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 Maine Coastal and Inland Surface Oil Clean-up Fund. This fund provides money 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. There is a statutory cap on the fund balance of $6,000,000. The fund is the "insurance" pool that enables the State to respond to surface water oil spills, including those that would have catastrophic environmental and human health effects. When the cap is reached on either of the above-referenced funds, the assessment of fees is discontinued.

Oil Transfer Fees

Fiscal Year	Other Special Revenue Funds	Total All Funds
2002	$16,162,115	$16,162,115
2003	$22,153,683	$22,153,683
2004	$22,835,432	$22,835,432
2005	$17,734,543	$17,734,543
2006	$17,529,599	$17,529,599
2007	$21,251,754	$21,251,754
2008	$19,994,427	$19,994,427
2009	$19,872,615	$19,872,615
2010	$17,615,926	$17,615,926
2011	$17,019,576	$17,019,576

Revenue Notes – Oil Transfer Fees
As noted above, the revenue from this source accrues as dedicated revenue to the Ground Water Oil Clean-up and Maine Coastal and Inland Surface Oil Clean-up Funds 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 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.

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 and Support Animal Welfare 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 on pages 59 to 62 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/index.html.)

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)	$28.00 for 4 years
Digital Licenses Class C	$30.00 for 6 years, $40.00 for 8 years
Digital Licenses Class C (for 65 & older)	$21.00 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	$100.00
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	$80.00
Instructor License at Exempt Non-commercial School	No Fee

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

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

Motor Vehicle and Truck Fees

Regular Motor Vehicle Plates	$35.00/year
Restoration Fee	$25.00
Title Application	$33.00
Temporary Dealer Plates	$1.00
Operating Authority Fee	$8.00
Out-of-Sequence Plates (one-time fee)	$15.00 [(2)]
Initial Plates (Vanity Plates)	$25.00/year [(2)]
Conservation Plates – 1st Year	$20.00 [(2)]
Conservation Plates – Renewal	$15.00 [(2)]
University of Maine System Plates – 1st Year	$20.00 [(2)]
University of Maine System Plates – Renewal	$15.00 [(2)]
Lobster Plate – 1st Year	$20.00 [(2)]
Lobster Plate – Renewal	$15.00[(2)]
Black Bear Plate – 1st Year	$20.00 [(2)]
Black Bear Plate – Renewal	$15.00 [(2)]
Sportsman Plate – 1st Year	$20.00[(2)]
Sportsman Plate - Renewal	$20.00[(2)]
We Support Our Troops Plate – 1st Year	$20.00[(2)]
We Support Our Troops Plate - Renewal	$15.00[(2)]
Breast Cancer Support Services Plate – 1st Year	$20.00[(2)]
Breast Cancer Support Services Plate – Renewal	$15.00[(2)]
Agriculture Education Plate – 1st Year	$20.00[(2)]
Agriculture Education Plate – Renewal	$15.00[(2)]
Support Animal Welfare Plate – 1st Year	$20.00[(2)]
Support Animal Welfare Plate – Renewal	$15.00[(2)]
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	$15.00
Replacement Plate	$5.00
Duplicate Sticker	$.50
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.	$5.00
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 table on page 62 for detail)	$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 eight (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

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

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

Detail – Farm Trucks and Motorhomes

Gross Weight in Pounds	Fee
0 to 6,000	$21.00
6,001 to 10,000	$27.00
10,001 to 12,000	$32.00
12,001 to 14,000	$39.00
14,001 to 16,000	$50.00
16,001 to 18,000	$72.00
18,001 to 20,000	$84.00
20,001 to 23,000	$101.00
23,001 to 26,000	$119.00
26,001 to 28,000	$137.00
28,001 to 32,000	$166.00
32,001 to 34,000	$217.00

Gross Weight in Pounds	Fee
34,001 to 38,000	$265.00
38,001 to 40,000	$276.00
40,001 to 42,000	$288.00
42,001 to 45,000	$305.00
45,001 to 48,000	$322.00
48,001 to 51,000	$340.00
51,001 to 54,000	$357.00
54,001 to 55,000	$365.00
55,001 to 60,000	$394.00
60,001 to 65,000	$441.00
65,001 to 69,000	$469.00

Temporary Registered Gross Weight Increase for Trucks and Farms [(2)]

1-month permit	20%
2-month permit	30%
3-month permit	40%
4-month permit	50%

5-month permit	60%
6-month permit	70%
7-month permit	75%
8-month permit	80%

[(2)]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

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

Detail – Special Mobile Equipment – Class A [3]

Gross Weight in Pounds		Fee
54,001 to	60,000	$387.00
60,001 to	65,000	$417.00
65,001 to	70,000	$447.00
70,001 to	75,000	$477.00

Gross Weight in Pounds		Fee
75,001 to	80,000	$507.00
80,001 to	90,000	$567.00
90,001 to	94,000	$592.00
94,001 to	100,000	$712.00

[3]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
2002	$2,390,828	$86,615,621	$5,559,822	$94,566,271
2003	$2,717,664	$87,057,005	$3,932,920	$93,707,589
2004	$3,088,826	$87,146,760	$3,996,785	$94,232,371
2005	$3,119,616	$88,795,791	$4,393,542	$96,308,949
2006	$2,165,993	$91,983,572	$4,798,004	$98,947,569
2007	$2,146,742	$91,563,197	$4,947,990	$98,657,929
2008	$2,682,160	$90,178,532	$4,615,528	$97,476,220
2009	$2,650,844	$95,805,951	$4,462,116	$102,918,911
2010	$2,853,500	$81,766,630	$19,302,939	$103,923,069
2011	$2,659,712	$85,033,137	$19,463,636	$107,156,485

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 to $100 and extended the term from 1 to 2 years effective September 28, 2011.

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 on the next page.

Snowmobile Registration. Seven dollars from each resident snowmobile registration fee is transferred to the Snowmobile Trail Fund of the Department of Conservation, 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 Department of Conservation, 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 fee, 18% of each fee 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 Department of Conservation, 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 Conservation (12 M.R.S.A. §10206, sub-§1).

TABLE II-7 – ATV, Snowmobile and Watercraft Fees

All-Terrain Vehicle	Fee
All-Terrain Vehicle Dealer Registration	$18.00
All-Terrain Vehicle Dealer Plate	$8.00
All-Terrain Vehicle Replacement Plate	$5.50
All-Terrain Vehicle Resident Registration	$33.00
All-Terrain Vehicle Non-Resident Registration	$68.00
All-Terrain Vehicle Duplicate Registration	$1.00
All-Terrain Vehicle Sticker	$1.00
All-Terrain Vehicle Registration Transfer	$4.00
All-Terrain Vehicle Dealer Temporary Plate	$4.00

Watercraft	
Watercraft Registration – under 10 H.P.	$15.00/ $25.00
Watercraft Registration – 11 to 50 H.P.	$20.00/ $30.00
Watercraft Registration – 51 to 115 H.P.	$26.00/ $36.00
Watercraft Registration – 116 H.P. and over	$34.00/ $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

Snowmobile	Fee
Resident Snowmobile Registration	$40.00
Resident Antique Snowmobile Registration (One-Time Fee)	$33.00
Non-resident Snowmobile Registration Season	$88.00
Non-resident Snowmobile Registration 3-day	$43.00
Snowmobile Rental Agent	$28.00
Snowmobile Dealer Fee	$18.00
Snowmobile Dealer Plate	$19.00
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

ATV, Snowmobile and Watercraft Fees

Fiscal Year	General Fund	Other Special Revenue Funds	Total All Funds
2002	$2,169,025	$2,649,293	$4,818,318
2003	$2,483,836	$2,823,187	$5,307,023
2004	$3,974,511	$3,102,883	$7,077,394
2005	$4,149,038	$3,379,530	$7,528,568
2006	$3,476,885	$3,325,991	$6,802,876
2007	$4,162,079	$3,765,894	$7,927,973
2008	$4,295,524	$4,273,302	$8,568,826
2009	$4,262,523	$4,291,877	$8,554,400
2010	$4,730,068	$4,021,441	$8,751,509
2011	$4,437,431	$4,073,758	$8,511,189

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 Department of Conservation and 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 creates a nonresident short-term (7 consecutive days) All-Terrain Vehicle registration with a fee of $53.

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: sixty percent is credited to the Invasive Aquatic Plant and Nuisance Species Fund within the Department of Environmental Protection, and forty 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	
2002	$224,577	$149,714	$374,291
2003	$720,631	$480,401	$1,201,032
2004	$620,653	$413,757	$1,034,409
2005	$479,473	$319,666	$799,139
2006	$509,574	$339,716	$849,290
2007	$869,234	$579,507	$1,448,741
2008	$777,981	$518,634	$1,296,615
2009	$754,358	$502,906	$1,257,264
2010	$584,794	$389,862	$974,656
2011	$621,377	$414,252	$1,035,629

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.

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 for intrastate pools is 18% on regular wagers and 26% on exotic wagers. 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
2002	$1,108,390	$3,751,177	$4,859,566
2003	$1,089,556	$3,673,532	$4,763,089
2004	$1,039,719	$3,472,412	$4,512,131
2005	$967,495	$3,274,455	$4,241,950
2006	$918,215	$2,816,289	$3,734,504
2007	$903,916	$2,584,049	$3,487,965
2008	$766,982	$2,232,734	$2,999,716
2009	$0	$2,918,269	$2,918,269
2010	$0	$2,446,988	$2,446,988
2011	$0	$2,342,666	$2,342,666

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.

RACINO REVENUE – 8 M.R.S.A. c. 31

"Racino" revenue is collected from slot machines which are currently authorized to be located on the premises of one commercial racetrack in Bangor and from various licensing and registration fees that are levied upon the private entities that own and operate the slot machines. Under current law (8 MRSA §1036), 1% of the gross slot income (the amount collected from slot machine players) is distributed to the General Fund. The General Fund also receives 3% of the net slot machine income (the amount that is distributed to the owner and various governmental purposes after paybacks to the winning players). In addition, 8 MRSA §1036 also requires that 61% of the remaining net slot machine income be distributed to the slot machine operator and that the remaining 36% be distributed to state entities in the following manner: 10% to the Fund for Healthy Maine (for fiscal years 2010, 2011, 2012 and 2013 the amount credited to this Fund is capped at $4,500,000, with any amounts in excess of that amount credited to the General Fund); 10% to Purse Supplements; 4% to the Fund to Encourage Racing at Commercial Tracks; 3% to the Sire Stakes Fund; 3% to the Agricultural Fair Support Fund; 2% to the Fund to Stabilize Off-Track Betting (until November 5, 2009, at which time the percentage was reduced to 1%, with the remaining 1% distributed to the General Fund); 2% to the University of Maine Scholarship Fund; 1% to scholarship funds for the Maine Community College System and 1% to Resident Municipalities. 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 registered slot machines; $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; $2,000 annual application fee for gambling services vendors 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 must be sent to the municipality where the slot machine facility is located.

Racino Revenue

Fiscal Year	General Fund	Fund for a Healthy Maine	Other Special Revenue Funds	Total All Funds
2005	$401,115	$0	$2,000	$403,115
2006	$4,346,725	$1,771,173	$4,630,049	$10,747,947
2007	$7,703,401	$3,538,805	$9,225,892	$20,468,098
2008	$7,617,512	$3,735,774	$9,738,011	$21,091,297
2009	$8,730,346	$4,981,163	$13,006,647	$26,718,156
2010	$10,421,318	$4,500,000	$13,767,645	$28,688,963
2011	$10,597,066	$4,500,000	$13,521,639	$28,618,705

Revenue Notes – 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 November 2005 and slot machine revenue began to accrue in fiscal year 2006. A larger permanent slot machine facility opened in July of 2008.

History – Racino Revenue
First authorized by IB 2003, c. 1, which was effective January 4, 2004 and was 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. PL 2011, c. 380, Part II extended the $4,500,000 cap on Fund for a Healthy Maine distributions to fiscal year 2013.

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

Revenue from the sales 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. The actual distribution of lottery revenue in fiscal year 2011 was as follows:

62.2% - Prizes
6.5% - Agent Commissions
4.7% - Vendor Fees
0.62% - Other Cost of Goods Sold
3.0 % - Lottery Operating Expenses
22.7% - Transfer to General Fund
0.3% - Transfer to Outdoor Heritage Fund

Lottery Revenue

Fiscal Year	General Fund	Other Special Revenue Funds	Total All Funds
2002	$39,317,891	$1,171,888	$40,489,779
2003	$39,442,111	$811,296	$40,253,407
2004	$41,272,645	$766,643	$42,039,288
2005	$49,328,102	$800,309	$50,128,411
2006	$50,879,647	$908,065	$51,787,711
2007	$50,624,741	$810,598	$51,435,339
2008	$49,491,086	$811,844	$50,302,930
2009	$49,839,434	$734,120	$50,573,554
2010	$52,201,531	$669,789	$52,871,320
2011	$49,547,800	$645,824	$50,193,623

Revenue Notes – Lottery Revenue
Other Special Revenue Funds above are the amounts that accrued to the Outdoor Heritage Fund.

History – Lottery Revenue
Approved at 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% 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% 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.

Beginning in fiscal year 2010, 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% transfer provision. These statutory amounts are $25,383,491 in fiscal year 2010, $38,145,323 in fiscal year 2011, $40,350,638 in fiscal year 2012 and $44,267,343 in fiscal year 2013. These amounts are divided into monthly transfers.

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 have also been 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 have been 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.

Transfers for Municipal Revenue Sharing

Fiscal Year	General Fund	Other Special Revenue Funds	Total All Funds
2002	($101,150,084)	$101,150,084	$0
2003	($103,039,221)	$103,039,221	$0
2004	($97,894,335)	$111,469,714	$13,575,378
2005	($110,112,814)	$119,712,814	$9,600,000
2006	($124,222,180)	$124,222,180	$0
2007	($125,490,756)	$125,069,834	($420,922)
2008	($135,820,175)	$135,820,175	$0
2009	($102,160,745)	$102,160,745	$0
2010	($97,425,079)	$97,425,079	$0
2011	($93,156,725)	$93,156,725	$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. The significant differences in fiscal years 2004 and 2005 represent transfers back to the General Fund that were replaced by transfers from Highway Fund balances of $13,570,000 and $9,600,000, respectively. The Highway Fund transfers were not reflected as revenue transfers.

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 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.

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 previously were 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 Program ("Circuit Breaker") program**, permits 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 is allowed annually. The maximum possible refund per household is $2,000. Different income threshold amounts apply to single persons, couples and seniors. Additionally, property taxes must exceed 4% of annual income and rental payments must exceed 20% of annual income for the refund to be awarded. For application periods beginning August 1, 2009 through August 1, 2012, the benefits are 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, which had a 90% 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% property tax exemption for qualifying business equipment property. 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, with the caveat that certain retail equipment covered by BETR is not eligible for exemption under BETE.

Tax Relief Program Transfers

Fiscal Year	General Fund Circuit Breaker Transfers	General Fund BETR Program Transfers	General Fund BETE Municipal Reimbursement	Total All Funds
2005	($26,030,227)	$0	$0	($26,030,227)
2006	($42,796,070)	($67,065,810)	$0	($109,861,880)
2007	($44,440,759)	($66,553,092)	$0	($110,993,852)
2008	($46,689,380)	($67,875,376)	$0	($114,564,757)
2009	($48,751,672)	($66,009,487)	($8,170,661)	($122,931,820)
2010	($40,851,593)	($58,198,436)	($14,554,901)	($113,604,930)
2011	($41,449,010)	($55,220,851)	($17,264,724)	($113,934,585)

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.

History – Tax Relief Program Transfers
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.

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS

This revenue classification is used to record contributions and transfers between state funds. For the General Fund, the major transfer in 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
2002	$7,051,635	$0	$5,755,944	$76,702	$12,884,281
2003	$6,644,899	$1,852,792	$12,188,812	($78,543)	$20,607,961
2004	$6,192,625	$1,860,604	$23,229,935	$6,508	$31,289,672
2005	$49,312	$1,599,006	$17,495,307	$11,748	$19,155,374
2006	$1,808,432	$1,739,426	$15,567,992	$222,550	$19,338,400
2007	($5,358,634)	$1,989,389	$19,890,276	$208,918	$16,729,948
2008	$2,033,214	$1,825,540	$11,793,533	$236,846	$15,889,133
2009	($6,447,400)	$1,969,010	$22,640,230	$151,695	$18,313,534
2010	($23,524,197)	$1,850,017	$27,398,381	($37,916)	$5,686,285
2011	($15,157,237)	$1,791,825	$16,278,908	$76,425	$2,989,922

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
2002	$10,231,443	$737,187	$10,968,630
2003	$10,986,971	$1,669,827	$12,656,798
2004	$10,438,262	$1,705,287	$12,143,549
2005	$12,891,574	$1,726,662	$14,618,237
2006	$13,281,561	$1,750,557	$15,032,118
2007	$15,428,622	$1,890,585	$17,319,208
2008	$16,289,386	$1,958,050	$18,247,436
2009	$16,078,376	$2,395,365	$18,473,742
2010	$16,008,673	$1,641,649	$17,650,322
2011	$14,408,282	$1,543,685	$15,951,967

Revenue Notes – State Cost Allocation Program Transfers
In fiscal year 2006, $500,000 was transferred to the Office of Information Services Internal Service Fund for the partial payment toward the implementation of the new accounting system. This one-time transfer was approved retroactively by PL 2007, c. 1.

REVENUE FROM FEDERAL GOVERNMENT

This category of revenue includes funds received from the Federal Government. The largest portion of this revenue category is deposited in the Federal Expenditures Fund and the Federal Block Grant Funds. The largest revenue sources under this category include 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 and transportation programs.

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' Office of Elder Services, Office of Children and Family Services, and the Maine Center for Disease Control and Prevention, as well as reimbursement for services provided by adult mental health caseworkers and case management for persons with developmental 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
2002	$38,494,914	$0	$4,786,456	$1,674,742,981	$1,718,024,352
2003	$37,869,967	$0	($6,613,270)	$1,909,945,381	$1,941,202,077
2004	$41,730,815	$0	($3,160,876)	$2,310,578,839	$2,349,148,779
2005	$40,791,477	($5)	$1,510,119	$2,297,239,267	$2,339,540,858
2006	$33,241,581	$0	$1,183,021	$2,353,186,448	$2,387,611,051
2007	$33,609,841	$0	$1,103,062	$2,149,689,576	$2,184,402,479
2008	$22,686,254	$465,119	$6,864,468	$2,192,803,891	$2,222,819,731
2009	$22,560,429	$3,379	$2,624,276	$2,846,574,162	$2,871,762,246
2010	$22,711,571	$0	$2,123,354	$3,127,621,445	$3,152,456,370
2011	$20,137,669	$0	$5,598,503	$3,048,978,925	$3,074,715,098

Revenue Notes – Revenue From Federal Government
A number of Department of Health and Human Services (DHHS) revenue sources have been reclassified in this year's update as "Revenue From Federal Government" that had previously been classified as "Services Charges for Current Services". These are primarily federal revenues that have been received under the DHHS cost allocation plan and for Medicaid Advocacy services.

REVENUE FROM LOCAL GOVERNMENTS

This category of revenue includes most funds paid by municipal and county governments to the State. In the General Fund, most of this revenue results from payments by county governments, except in fiscal years 2003, 2004 and 2005 when the General Fund received intergovernmental payments from municipalities related to municipally funded hospitals. 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
2002	$14,871	$40,227	$7,049,284	$808,850	$7,913,233
2003	$1,000,810	$41,634	$9,950,910	$198,905	$11,192,259
2004	$5,893,998	$18,318	$8,888,160	$160,500	$14,960,976
2005	$1,768,145	$19,138	$8,703,086	$245,654	$10,736,023
2006	$56,981	$11,280	$8,816,175	$391,897	$9,276,333
2007	$116,311	$11,182	$12,157,208	$439,082	$12,723,783
2008	$163,451	$11,536	$13,834,140	$348,489	$14,357,616
2009	$142,738	$15,069	$17,981,361	$4,973,799	$23,112,967
2010	$187,015	$15,002	$14,681,163	$825,061	$15,708,241
2011	$219,436	$14,769	$14,608,679	$1,384,124	$16,227,007

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 primarily accrue to Other Special Revenue Funds. Child Support collections also accrue as General Fund revenue 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.

The major increase in fiscal year 2009 Other Special Revenue Funds revenue in this category is a result of proceeds totaling $50 million from an 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
2002	$2,697,353	$40	$122,766,105	$8,438,730	$133,902,228
2003	$2,723,741	($1,444)	$105,191,174	$2,498,177	$110,411,649
2004	$4,039,413	$0	$124,499,139	$5,472,294	$134,010,846
2005	$2,663,763	$0	$151,182,635	$4,329,775	$158,176,172
2006	$2,844,966	$0	$156,298,207	$5,242,267	$164,385,441
2007	$2,087,766	$0	$136,160,888	$4,239,368	$142,488,022
2008	$2,488,573	$0	$150,264,118	$5,170,783	$157,923,473
2009	$1,335,701	$0	$205,774,646	$5,048,875	$212,159,222
2010	$1,940,408	$0	$205,340,537	$4,809,036	$212,089,981
2011	$1,644,609	$0	$225,691,029	$4,569,121	$231,904,759

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 will receive 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 accrue to 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				
	Initial Payments	Base Payments	Strategic Contribution Payments	Other Payments	Total All Funds
2002	$16,236,644	$39,669,654	$0	$411,464	$56,317,762
2003	$16,458,172	$39,348,861	$0	$0	$55,807,033
2004	$0	$48,952,964	$0	$0	$48,952,964
2005	$0	$49,033,129	$0	$0	$49,033,129
2006	$0	$45,011,759	$0	$0	$45,011,759
2007	$0	$47,113,687	$0	$0	$47,113,687
2008	$0	$47,679,747	$10,539,443	$0	$58,219,190
2009	$0	$52,579,385	$10,799,369	$0	$63,378,753
2010	$0	$43,756,453	$9,375,838	$0	$53,132,291
2011	$0	$41,484,712	$8,544,647	$0	$50,029,359

Revenue Notes – Tobacco Settlement Payments
Revenue from Tobacco Settlement Payments accrues to the Fund for a Healthy Maine, which is considered a separate fund by the Legislature, but is included in Other Special Revenue Funds in the State's accounting system.

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 the General Fund and Other Special Revenue Funds, a large portion of the revenue is attributable to reimbursement for care provided at the State's mental health and mental retardation facilities. 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. Historical amounts have been reduced beginning with the 2008 report to reflect more DHHS revenue as Revenue from Federal Government instead of Service Charges for Current Services.

Service Charges for Current Services

Fiscal Year	General Fund	Highway Fund	Other Special Revenue Funds	Federal Funds	Total All Funds
2002	$10,562,211	$4,396,775	$62,376,979	$6,526,516	$83,862,482
2003	$10,815,154	$5,105,169	$73,663,929	$4,672,674	$94,256,926
2004	$15,877,660	$4,793,994	$73,729,156	$6,565,008	$100,965,818
2005	$13,194,333	$4,811,988	$98,327,211	$5,111,891	$121,445,423
2006	$18,485,679	$5,223,443	$99,263,527	$4,104,944	$127,077,594
2007	$10,597,104	$5,270,563	$78,907,417	$1,952,994	$96,728,079
2008	$13,220,180	$4,915,029	$81,493,050	$3,138,021	$102,766,280
2009	$13,471,593	$4,894,281	$90,785,732	$2,351,163	$111,502,770
2010	$19,892,713	$4,517,417	$100,164,981	$1,010,379	$125,585,489
2011	$20,764,292	$4,067,465	$84,193,161	$757,473	$109,782,391

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 Conservation 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
2002	$94,363	$562,732	$4,495,378	($4,402)	$5,148,070
2003	$33,028	$609,945	$3,534,834	$4,255	$4,182,061
2004	$509,595	$935,706	$4,167,337	$20,529	$5,633,166
2005	$231,947	$5,414,407	$3,929,316	$12,267	$9,587,937
2006	$224,145	$347,302	$5,052,289	$27,191	$5,650,927
2007	$118,728	$217,945	$3,361,274	$7,062	$3,705,010
2008	$126,914	$309,126	$6,981,630	$1,065,885	$8,483,554
2009	$51,047	$257,212	$6,207,465	$1,269	$6,516,993
2010	$215,297	$192,848	$5,759,227	$6,903	$6,174,276
2011	$581,770	$231,958	$6,268,416	$968	$7,083,111

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
2002	$26,588,960	$1,958,350	$7,075,886	$77,249	$35,700,445
2003	$26,991,935	$2,531,692	$5,614,743	$48,788	$35,187,158
2004	$38,219,275	$1,918,703	$6,950,985	$202,506	$47,291,469
2005	$35,506,972	$1,518,580	$6,708,305	$66,261	$43,800,117
2006	$37,781,055	$1,809,813	$8,306,468	$11,024	$47,908,360
2007	$41,415,132	$1,668,000	$9,272,473	$30,522	$52,386,127
2008	$44,465,534	$1,747,986	$9,240,600	$144,238	$55,598,357
2009	$44,024,462	$1,785,197	$9,756,018	$59,562	$55,625,239
2010	$32,787,060	$1,440,062	$10,454,988	$0	$44,682,110
2011	$28,513,040	$1,145,044	$9,571,912	$246,250	$39,476,244

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
2002	$3,829,583	$2,857,209	$2,476,280	$2,296123	$11,459,195
2003	$2,345,855	$1,338,794	$2,968,771	$573,289	$7,226,708
2004	$2,310,207	$720,046	$695,548	$336,245	$4,062,046
2005	$5,854,625	$1,440,739	$1,884,226	$268,375	$9,447,966
2006	$8,271,869	$1,833,806	$3,536,111	$662,999	$14,304,786
2007	$1,215,836	$1,105,987	$4,602,618	$741,801	$7,666,242
2008	$1,074,143	$1,152,491	$2,231,959	$288,296	$4,746,889
2009	$1,100,029	$480,419	$1,680,978	$178,914	$3,440,341
2010	$265,091	$162,488	$593,663	$31,706	$1,052,949
2011	$277,770	$124,518	$448,410	$32,667	$883,365

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 other two funds (i.e., 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.

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
2002	$0	$4,191,108	$4,191,108
2003	$0	$4,149,610	$4,149,610
2004	$188,532	$4,505,456	$4,693,988
2005	$172,823	$4,826,180	$4,999,003
2006	$223,637	$4,424,094	$4,647,731
2007	$218,222	$4,688,539	$4,906,761
2008	$237,284	$5,122,417	$5,359,701
2009	$274,981	$5,827,640	$6,102,621
2010	$263,612	$5,625,338	$5,888,950
2011	$220,891	$4,796,648	$5,017,538

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.

SECTION III – REVENUES AND EXPENDITURES

This section provides 5-year histories of the revenue and expenditures of all Operating Funds of the State. As noted in the introduction and as depicted in the graph 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.

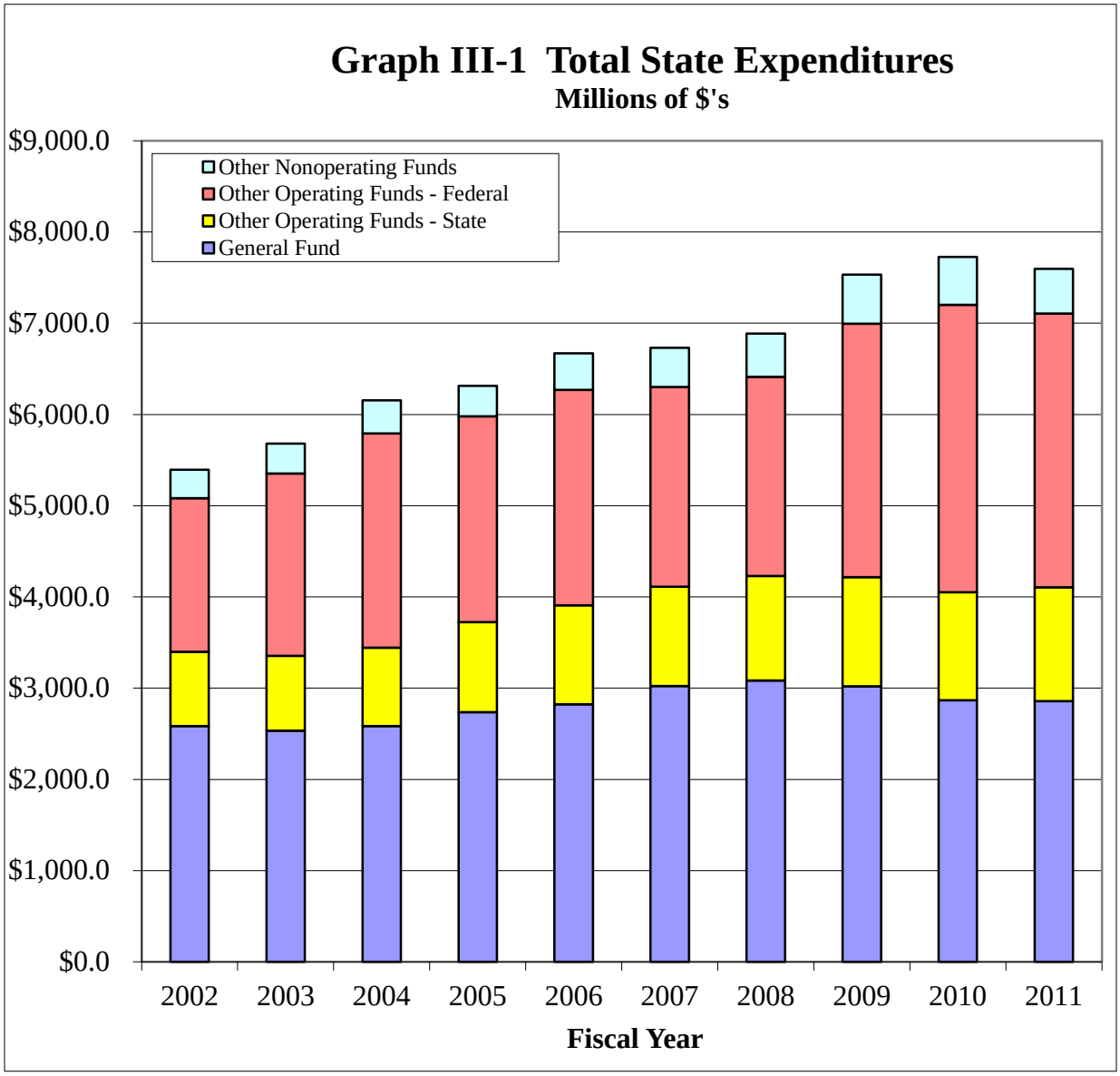


Table ALL-1 Total State Expenditures by Fund - Fiscal Years 2007 - 2011

FUND TITLE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
OPERATING FUNDS										
GENERAL FUND	$3,024,363,451	44.94%	$3,083,641,475	44.77%	$3,019,800,023	40.09%	$2,866,433,517	37.10%	$2,859,043,111	37.64%
HIGHWAY FUND	$352,202,706	5.23%	$349,155,025	5.07%	$307,608,312	4.08%	$290,599,761	3.76%	$321,015,262	4.23%
FEDERAL EXPENDITURES FUND	$2,037,328,407	30.28%	$2,022,529,997	29.36%	$2,369,832,537	31.46%	$2,306,856,792	29.86%	$2,286,409,690	30.10%
FUND FOR A HEALTHY MAINE	$52,367,222	0.78%	$59,269,923	0.86%	$63,563,772	0.84%	$62,844,962	0.81%	$56,281,000	0.74%
OTHER SPECIAL REVENUE	$681,573,512	10.13%	$737,899,788	10.71%	$824,319,127	10.94%	$831,864,130	10.77%	$869,944,567	11.45%
FEDERAL BLOCK GRANT FUND	$152,613,542	2.27%	$159,759,853	2.32%	$167,909,458	2.23%	$153,585,607	1.99%	$152,623,004	2.01%
FEDERAL EXPENDITURES FUND ARRA	$0	0.00%	$0	0.00%	$240,544,841	3.19%	$672,041,541	8.70%	$541,501,391	7.13%
FEDERAL BLOCK GRANT FUND ARRA	$0	0.00%	$0	0.00%	$0	0.00%	$18,243,911	0.24%	$19,752,375	0.26%
TOTAL OPERATING FUNDS	**$6,300,448,840**	**93.63%**	**$6,412,256,061**	**93.09%**	**$6,993,578,070**	**92.84%**	**$7,202,470,221**	**93.23%**	**$7,106,570,401**	**93.57%**
ENTERPRISE FUNDS										
CONSOLIDATED EMERGENCY COMMUNICATION FUND	$4,342,866	0.06%	$4,845,244	0.07%	$5,201,419	0.07%	$6,044,404	0.08%	$5,872,280	0.08%
STATE TRANSIT, AVIATION AND RAIL TRANSPORTATION FUND	$1,989,665	0.03%	$1,665,790	0.02%	$3,006,014	0.04%	$4,324,413	0.06%	$5,885,268	0.08%
DIRIGO HEALTH AGENCY	$65,936,140	0.98%	$77,654,036	1.13%	$58,627,610	0.78%	$51,085,407	0.66%	$49,220,233	0.65%
ISLAND FERRY SERVICES FUND	$7,372,791	0.11%	$7,888,248	0.11%	$8,015,212	0.11%	$9,001,263	0.12%	$8,395,612	0.11%
MARINE PORTS FUND	$755,385	0.01%	$570,567	0.01%	$62,064	0.00%	$22,178	0.00%	$73,430	0.00%
PRISON INDUSTRIES FUND	$878,485	0.01%	$796,298	0.01%	$697,176	0.01%	$853,982	0.01%	$917,139	0.01%
SEED POTATO BOARD	$599,106	0.01%	$566,203	0.01%	$832,502	0.01%	($611,291)	-0.01%	($1,270)	0.00%
STATE ADMINISTERED FUND	$483,615	0.01%	$287,467	0.00%	$598,054	0.01%	$515,143	0.01%	$316,688	0.00%
MAINE MILITARY AUTHORITY	$49,972,971	0.74%	$79,966,456	1.16%	$74,370,017	0.99%	$44,939,124	0.58%	$42,976,786	0.57%
STATE LOTTERY FUND	$180,767,388	2.69%	$178,735,504	2.59%	$162,487,590	2.16%	$167,104,564	2.16%	$167,886,136	2.21%
TOTAL ENTERPRISE FUNDS	**$313,098,412**	**4.65%**	**$352,975,813**	**5.12%**	**$313,897,658**	**4.17%**	**$283,279,186**	**3.67%**	**$281,542,301**	**3.71%**
TRUST FUNDS										
EMPLOYMENT SECURITY TRUST	$115,411,919	1.72%	$122,924,572	1.78%	$223,083,453	2.96%	$237,009,198	3.07%	$204,352,770	2.69%
ABANDONED PROPERYTY FUND	$264,236	0.00%	$206,594	0.00%	$209,332	0.00%	$203,592	0.00%	$211,868	0.00%
FIREFIGHTERS AND LAW ENFORCEMENT OFFICERS HEALTH INSURANCE FUND	$0	0.00%	($553,378)	-0.01%	$258,107	0.00%	$267,253	0.00%	$349,936	0.00%
COMPETITIVE SKILLS SCHOLARSHIP FUND	$0	0.00%	$197,627	0.00%	$2,293,609	0.03%	$2,318,412	0.03%	$2,123,933	0.03%
TOTAL TRUST FUNDS	**$115,676,155**	**1.72%**	**$122,775,415**	**1.78%**	**$225,844,501**	**3.00%**	**$239,798,455**	**3.10%**	**$207,038,507**	**2.73%**
TOTAL STATE EXPENDITURES	**$6,729,223,407**	**100.0%**	**$6,888,007,288**	**100.0%**	**$7,533,320,229**	**100.0%**	**$7,725,547,863**	**100.0%**	**$7,595,151,209**	**100.0%**

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

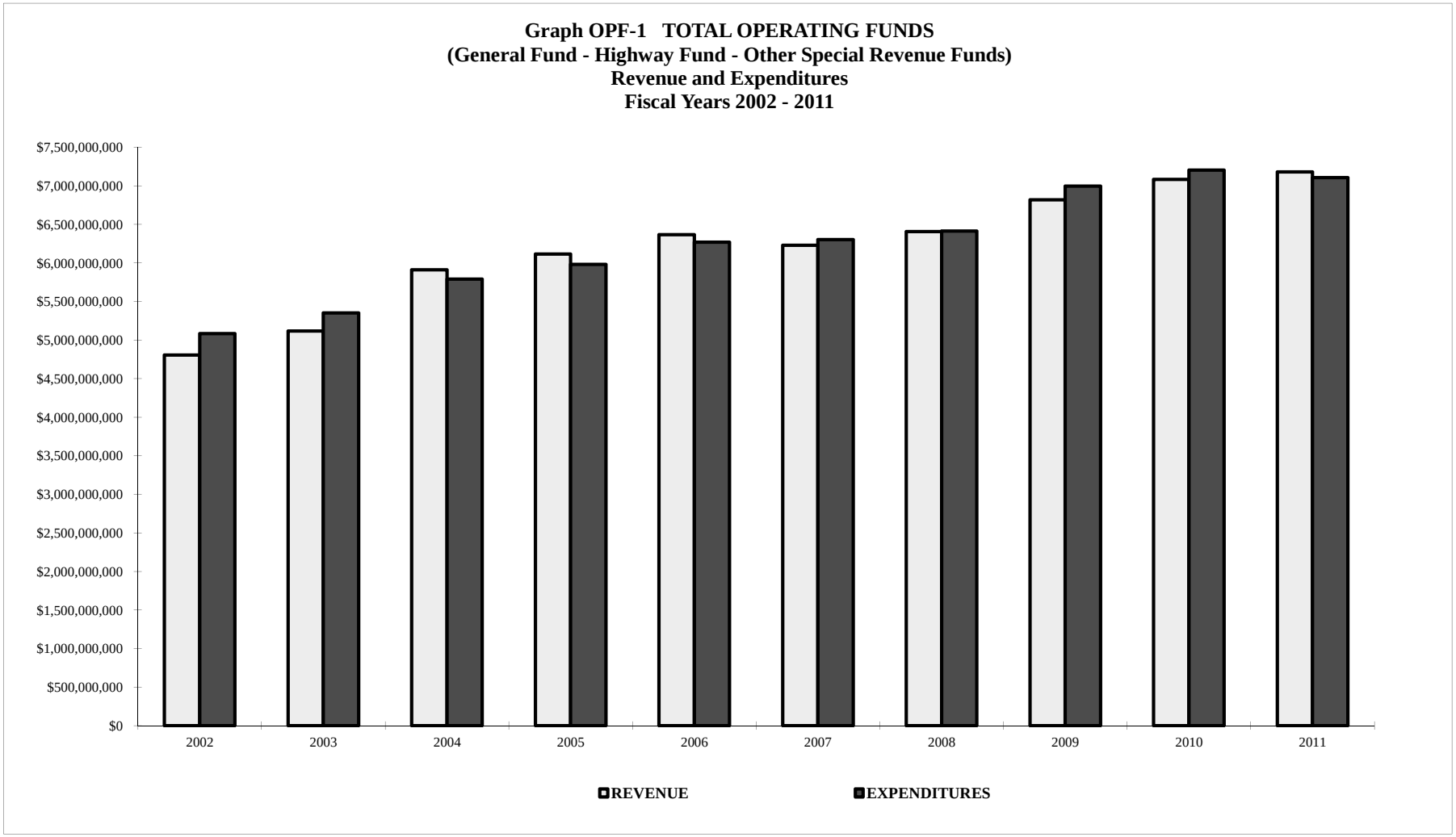
FUND TITLE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
BOND FUNDS [1]										
HIGHWAY BOND FUND - ARBITRAGE	$27,000,000	38.74%	$60,000,000	55.75%	$40,000,000	36.22%	$25,000,000	30.72%	$24,999,998	20.46%
GENERAL BOND FUND	$8,684,499	12.46%	$12,093,273	11.24%	$10,353,537	9.38%	$15,138,706	18.60%	$43,438,524	35.55%
GENERAL BOND FUND - ARBITRAGE	$33,945,760	48.70%	$35,506,829	32.99%	$60,079,082	54.40%	$41,238,462	50.68%	$53,744,026	43.99%
SELF LIQUIDATING BOND FUND	$74,125	0.11%	$20,750	0.02%	$0	0.00%	$0	0.00%	$0	0.00%
TOTAL BOND FUNDS	**$69,704,383**	**100.0%**	**$107,620,851**	**100.0%**	**$110,432,619**	**100.0%**	**$81,377,169**	**100.0%**	**$122,182,548**	**100.0%**

FUND TITLE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
INTERNAL SERVICES FUNDS [2]										
FINANCIAL AND PERSONNEL SERVICES FUND	$17,612,539	4.43%	$19,747,620	4.56%	$21,238,530	4.76%	$20,639,411	4.58%	$20,979,828	4.48%
TRANSPORTATION FACILITIES FUND	$3,809,569	0.96%	($2,568,333)	-0.59%	$3,520,506	0.79%	$1,898,681	0.42%	$1,373,458	0.29%
HIGHWAY GARAGE FUND	$26,187,335	6.59%	$28,871,324	6.66%	$28,362,718	6.36%	$22,882,160	5.08%	$22,544,965	4.81%
POSTAL, PRINTING AND SUPPLY FUND	$42,715,998	10.75%	$53,805,286	12.41%	$45,925,239	10.29%	$43,855,610	9.74%	$44,088,602	9.41%
OFFICE OF INFORMATION SERVICES	$59,243,947	14.91%	$73,137,537	16.87%	$81,251,121	18.21%	$90,656,575	20.13%	$80,108,921	17.11%
RISK MANAGEMENT FUND	$1,910,520	0.48%	$1,910,157	0.44%	$2,311,466	0.52%	$2,601,231	0.58%	$1,928,043	0.41%
WORKERS COMPENSATION MANAGEMENT FUND	$12,306,406	3.10%	$13,568,645	3.13%	$13,551,360	3.04%	$17,592,239	3.91%	$15,428,696	3.29%
CENTRAL MOTOR POOL	$6,156,619	1.55%	$6,791,349	1.57%	$5,610,759	1.26%	$6,788,786	1.51%	$7,904,012	1.69%
REAL PROPERTY LEASE SERVICES	$22,361,949	5.63%	$23,709,590	5.47%	$24,550,004	5.50%	$24,648,057	5.47%	$24,995,050	5.34%
BUREAU OF REVENUE SERVICES	$0	0.00%	$393,754	0.09%	$0	0.00%	$0	0.00%	$0	0.00%
RETIREE HEALTH INSURANCE	$57,039,545	14.35%	$60,504,241	13.96%	$60,990,591	13.67%	$61,671,951	13.69%	$67,150,126	14.34%
ACCIDENT, SICKNESS AND HEALTH INSURANCE	$148,108,808	37.26%	$153,621,740	35.44%	$158,797,947	35.60%	$157,111,356	34.89%	$181,804,942	38.82%
TOTAL INTERNAL SERVICES FUNDS	**$397,453,235**	**100.0%**	**$433,492,909**	**100.0%**	**$446,110,242**	**100.0%**	**$450,346,057**	**100.0%**	**$468,306,643**	**100.0%**

Notes:

[1] Bond Funds consist of taxable and non-taxable General Obligation bonds and Self-liquidating bonds. Expenditures are not seperately 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.



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
REVENUE	**$4,806,922,725**	**$5,117,975,612**	**$5,910,771,290**	**$6,114,270,553**	**$6,366,250,986**	**$6,228,174,102**	**$6,404,984,752**	**$6,818,367,264**	**$7,081,775,012**	**$7,178,702,886**
Annual % Change	**3.9%**	**6.5%**	**15.5%**	**3.4%**	**4.1%**	**-2.2%**	**2.8%**	**6.5%**	**3.9%**	**1.4%**
EXPENDITURES	**$5,083,231,334**	**$5,351,176,601**	**$5,790,490,538**	**$5,979,190,949**	**$6,270,176,368**	**$6,300,448,840**	**$6,412,256,061**	**$6,993,578,070**	**$7,202,470,221**	**$7,106,084,866**
Annual % Change	**4.4%**	**5.3%**	**8.2%**	**3.3%**	**4.9%**	**0.5%**	**1.8%**	**9.1%**	**3.0%**	**-1.3%**

Table OPF-1 Total Operating Funds - Revenue - Fiscal Years 2007 - 2011

REVENUE SOURCE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Individual Income Tax	$1,469,295,388	23.59%	$1,562,838,211	24.40%	$1,370,709,832	20.10%	$1,303,369,502	18.40%	$1,420,981,133	19.79%
Corporate Income Tax	$183,851,533	2.95%	$184,514,568	2.88%	$143,085,966	2.10%	$175,292,433	2.48%	$208,996,598	2.91%
Sales and Use Taxes	$971,455,737	15.60%	$983,056,934	15.35%	$921,827,829	13.52%	$897,949,710	12.68%	$923,688,468	12.87%
Service Provider Tax	$83,355,944	1.34%	$88,595,545	1.38%	$90,533,077	1.33%	$91,695,500	1.29%	$86,552,676	1.21%
Estate Tax	$54,820,038	0.88%	$39,890,577	0.62%	$31,819,188	0.47%	$31,209,840	0.44%	$49,323,494	0.69%
Cigarette Tax	$152,957,212	2.46%	$143,758,002	2.24%	$137,572,515	2.02%	$137,799,791	1.95%	$133,664,535	1.86%
Tobacco Products Tax	$5,996,254	0.10%	$6,741,430	0.11%	$6,852,197	0.10%	$11,266,886	0.16%	$11,564,769	0.16%
Cigarette and Tobacco Products License Fees	$255,978	0.00%	$307,984	0.00%	$204,061	0.00%	$387,360	0.01%	$223,414	0.00%
Liquor Sales and Operations	$4,440,935	0.07%	$5,561,666	0.09%	$6,220,535	0.09%	$6,784,941	0.10%	$7,311,603	0.10%
Liquor Taxes and Fees	$20,283,406	0.33%	$20,673,308	0.32%	$20,844,377	0.31%	$20,361,554	0.29%	$21,017,177	0.29%
Insurance Premium Taxes	$78,655,811	1.26%	$77,064,742	1.20%	$82,564,907	1.21%	$83,871,686	1.18%	$80,390,393	1.12%
Insurance Regulatory Assessments and Fees	$2,117,571	0.03%	$9,473,951	0.15%	$2,036,047	0.03%	$10,375,342	0.15%	$2,991,140	0.04%
Workers' Compensation Assessments	$6,370,295	0.10%	$13,156,356	0.21%	$5,891,018	0.09%	$13,311,737	0.19%	$6,743,516	0.09%
Safety Education and Training Assessment	$2,249,051	0.04%	$2,319,624	0.04%	$1,830,936	0.03%	$2,106,314	0.03%	$2,880,306	0.04%
Finance Industry Fees and Assessments	$27,661,743	0.44%	$28,933,229	0.45%	$29,343,959	0.43%	$29,687,146	0.42%	$30,976,622	0.43%
Hospital Assessments and Taxes	$59,807,056	0.96%	$60,515,510	0.94%	$69,958,821	1.03%	$70,140,794	0.99%	$84,918,187	1.18%
Health Care Provider Tax	$31,941,717	0.51%	$33,162,858	0.52%	$30,350,060	0.45%	$34,262,914	0.48%	$33,545,909	0.47%
Health Care Institution License Fees	$503,500	0.01%	$424,891	0.01%	$490,405	0.01%	$477,368	0.01%	$442,125	0.01%
Railroad Company Tax	$0	0.00%	$20,000	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
Telecommunications Personal Property Tax	$16,317,029	0.26%	$16,858,472	0.26%	$19,536,483	0.29%	$17,523,926	0.25%	$17,668,244	0.25%
Public Utilities Assessments	$15,941,897	0.26%	$24,272,966	0.38%	$21,210,790	0.31%	$22,017,825	0.31%	$23,516,153	0.33%
E-9-1-1 Surcharge	$8,499,625	0.14%	$8,412,478	0.13%	$5,552,688	0.08%	$6,798,439	0.10%	$8,370,233	0.12%
Real Estate Transfer Tax	$29,488,291	0.47%	$24,620,136	0.38%	$17,787,426	0.26%	$19,183,782	0.27%	$19,619,521	0.27%
Unorganized Territory Taxes	$20,924,445	0.34%	$20,401,428	0.32%	$22,182,804	0.33%	$28,189,555	0.40%	$27,845,528	0.39%
Commercial Forestry Excise Tax	$3,851,783	0.06%	$3,499,962	0.05%	$3,452,531	0.05%	$3,481,145	0.05%	$3,501,277	0.05%
Corporation Fees and Licenses	$7,935,294	0.13%	$7,969,156	0.12%	$7,931,072	0.12%	$8,168,981	0.12%	$8,479,743	0.12%
Professional and Occupational Licensing Fees	$12,363,065	0.20%	$13,407,748	0.21%	$12,825,883	0.19%	$12,678,149	0.18%	$13,161,538	0.18%
Milk Pool and Other Milk Fees	$4,075,782	0.07%	$3,215,539	0.05%	$4,131,969	0.06%	$4,604,841	0.07%	$4,168,039	0.06%
Milk Handling and Milk Stabilization Taxes	$2,561,972	0.04%	$631,997	0.01%	$6,605,226	0.10%	$10,105,521	0.14%	$3,845,823	0.05%
Marine Resources License Fees	$2,653,767	0.04%	$2,746,127	0.04%	$2,593,533	0.04%	$3,010,739	0.04%	$3,146,073	0.04%
Mahogany Quahog Tax	$93,229	0.00%	$85,514	0.00%	$43,284	0.00%	$54,574	0.00%	$60,341	0.00%

Table OPF-1 Total Operating Funds - Revenue (continued)

REVENUE SOURCE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Blueberry Tax	$1,233,229	0.02%	$1,247,079	0.02%	$1,475,106	0.02%	$1,455,613	0.02%	$1,401,858	0.02%
Potato Tax	$690,122	0.01%	$724,445	0.01%	$692,583	0.01%	$674,210	0.01%	$672,275	0.01%
Hunting and Fishing License Fees	$17,025,085	0.27%	$16,515,819	0.26%	$16,179,762	0.24%	$17,051,735	0.24%	$16,723,181	0.23%
Environmental Protection Fees	$7,502,061	0.12%	$8,223,326	0.13%	$12,528,454	0.18%	$12,292,459	0.17%	$13,111,263	0.18%
Recycling Assistance Fees	$1,902,773	0.03%	$1,550,731	0.02%	$1,397,528	0.02%	$1,425,913	0.02%	$1,469,303	0.02%
Gasoline Tax	$185,677,576	2.98%	$183,710,458	2.87%	$178,960,918	2.62%	$196,459,480	2.77%	$194,858,019	2.71%
Special Fuel and Road Use Taxes	$45,805,856	0.74%	$46,139,086	0.72%	$41,811,377	0.61%	$45,227,703	0.64%	$44,588,438	0.62%
Oil Transfer Fees	$21,251,754	0.34%	$19,994,427	0.31%	$19,872,615	0.29%	$17,615,926	0.25%	$17,019,576	0.24%
Motor Vehicle and Operator License Fees	$98,657,929	1.58%	$97,476,220	1.52%	$102,918,911	1.51%	$103,923,069	1.47%	$107,156,485	1.49%
ATV, Snowmobile and Watercraft Fees	$7,927,973	0.13%	$8,568,826	0.13%	$8,554,400	0.13%	$8,751,509	0.12%	$8,511,189	0.12%
Lake and River Protection Sticker Fees	$1,448,741	0.02%	$1,296,615	0.02%	$1,257,264	0.02%	$974,656	0.01%	$1,035,629	0.01%
Pari-mutuel Revenue	$3,487,965	0.06%	$2,999,716	0.05%	$2,918,269	0.04%	$2,446,988	0.03%	$2,342,666	0.03%
Racino Revenue	$20,468,098	0.33%	$21,091,297	0.33%	$26,718,156	0.39%	$28,688,963	0.41%	$28,618,705	0.40%
Miscellaneous Taxes, Fees and Assessments	$8,179,681	0.13%	$8,166,265	0.13%	$9,062,342	0.13%	$9,244,840	0.13%	$11,279,923	0.16%
Lottery Revenue	$51,435,339	0.83%	$50,302,930	0.79%	$50,573,554	0.74%	$52,871,320	0.75%	$50,193,623	0.70%
From Federal Government	$2,184,402,479	35.07%	$2,222,819,731	34.70%	$2,871,762,246	42.12%	$3,152,456,370	44.52%	$3,074,715,098	42.83%
From Local Governments	$12,723,783	0.20%	$14,357,616	0.22%	$23,112,967	0.34%	$15,708,241	0.22%	$16,227,007	0.23%
From Private Sources	$142,488,022	2.29%	$157,923,473	2.47%	$212,159,222	3.11%	$212,089,981	2.99%	$231,904,759	3.23%
Tobacco Settlement Payments	$47,113,687	0.76%	$58,219,190	0.91%	$63,378,753	0.93%	$53,132,291	0.75%	$50,029,359	0.70%
Service Charges for Current Services	$96,728,079	1.55%	$102,766,280	1.60%	$111,502,770	1.64%	$125,585,489	1.77%	$109,782,391	1.53%
Tax Relief Program Transfers	($110,993,852)	-1.78%	($114,564,757)	-1.79%	($122,931,820)	-1.80%	($113,604,930)	-1.60%	($113,934,585)	-1.59%
Transfers for Municipal Revenue Sharing	($420,922)	-0.01%	$0	0.00%	($0)	0.00%	($0)	0.00%	$0	0.00%
Contributions and Transfers from Other Funds	$16,729,948	0.27%	$15,889,133	0.25%	$18,313,534	0.27%	$5,686,285	0.08%	$2,989,922	0.04%
State Cost Allocation Program Transfers	$17,319,208	0.28%	$18,247,436	0.28%	$18,473,742	0.27%	$17,650,322	0.25%	$15,951,968	0.22%
Sales and Compensation for Loss of Property	$3,705,010	0.06%	$8,483,554	0.13%	$6,516,993	0.10%	$6,174,276	0.09%	$7,083,111	0.10%
Fines, Forfeits and Penalties	$52,386,127	0.84%	$55,598,357	0.87%	$55,625,239	0.82%	$44,682,110	0.63%	$39,476,246	0.55%
Earnings on Investments	$7,666,242	0.12%	$4,746,889	0.07%	$3,440,341	0.05%	$1,052,949	0.01%	$883,365	0.01%
From Maine Turnpike Authority	$4,906,761	0.08%	$5,359,701	0.08%	$6,102,621	0.09%	$5,888,950	0.08%	$5,017,538	0.07%
Total Operating Funds Revenue	**$6,228,174,102**	**100.0%**	**$6,404,984,752**	**100.0%**	**$6,818,367,264**	**100.0%**	**$7,081,775,012**	**100.0%**	**$7,178,702,886**	**100.0%**

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

Table OPF-2 Total Operating Funds - Expenditures by Department and Major Programs - Fiscal Years 2007 - 2011

Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Administrative and Financial Services (DAFS)										
Tax Relief and Reimbursement Programs	$35,978,468	0.57%	$35,136,175	0.55%	$35,048,906	0.50%	$35,492,789	0.49%	$23,252,355	0.33%
Revenue Services	$34,466,460	0.55%	$39,132,369	0.61%	$41,531,905	0.59%	$40,763,552	0.57%	$40,682,971	0.57%
Governmental Facilities Authority Debt	$19,054,175	0.30%	$18,516,207	0.29%	$19,392,367	0.28%	$19,177,483	0.27%	$18,784,761	0.26%
Other DAFS Programs	$35,626,947	0.57%	$49,840,512	0.78%	$49,993,356	0.71%	$48,512,777	0.67%	$47,115,598	0.66%
Administrative and Financial Services	$125,126,050	1.99%	$142,625,263	2.22%	$145,966,534	2.09%	$143,946,602	2.00%	$129,835,685	1.83%
Agriculture, Food and Rural Resources	$40,611,219	0.64%	$32,465,514	0.51%	$44,713,064	0.64%	$47,235,546	0.66%	$37,341,236	0.53%
Attorney General	$27,017,400	0.43%	$28,053,644	0.44%	$28,576,223	0.41%	$27,380,789	0.38%	$26,304,397	0.37%
Conservation	$48,356,554	0.77%	$44,157,932	0.69%	$48,957,058	0.70%	$48,647,457	0.68%	$48,442,514	0.68%
Corrections										
Adult Correctional Facilities	$68,128,898	1.08%	$74,449,018	1.16%	$79,841,853	1.14%	$76,239,045	1.06%	$71,521,269	1.01%
Juvenile Correctional Facilities	$29,032,994	0.46%	$30,089,518	0.47%	$30,707,330	0.44%	$30,108,881	0.42%	$28,307,674	0.40%
State Board of Corrections	$0	0.00%	$0	0.00%	$0	0.00%	$9,397,387	0.13%	$11,809,244	0.17%
Other Corrections Programs	$46,055,739	0.73%	$51,764,855	0.81%	$53,222,273	0.76%	$46,330,257	0.64%	$47,368,083	0.67%
Corrections	$143,217,631	2.27%	$156,303,391	2.44%	$163,771,456	2.34%	$162,075,571	2.25%	$159,006,269	2.24%
Cultural Agencies	$10,538,136	0.17%	$10,181,124	0.16%	$10,079,237	0.14%	$9,043,966	0.13%	$8,721,820	0.12%
Defense, Veterans and Emergency Management	$79,702,986	1.27%	$59,426,644	0.93%	$61,800,452	0.88%	$48,851,700	0.68%	$49,838,274	0.70%
Economic and Community Development	$44,282,089	0.70%	$37,012,369	0.58%	$38,267,209	0.55%	$41,611,498	0.58%	$41,189,147	0.58%
Efficiency Maine Trust	$0	0.00%	$0	0.00%	$0	0.00%	$700,000	0.01%	$14,156,324	0.20%
Education										
General Purpose Aid for Local Schools	$911,011,767	14.46%	$954,353,096	14.88%	$960,770,568	13.74%	$921,283,934	12.79%	$900,550,438	12.67%
Teacher Retirement	$205,443,716	3.26%	$196,871,807	3.07%	$203,926,618	2.92%	$208,993,254	2.90%	$219,061,198	3.08%
Child Development Services	$19,424,103	0.31%	$19,951,058	0.31%	$20,589,607	0.29%	$21,849,331	0.30%	$33,977,285	0.48%
Child Nutrition Services	$30,948,690	0.49%	$32,685,271	0.51%	$36,136,651	0.52%	$41,842,158	0.58%	$41,993,016	0.59%
Education of Disadvantaged Children	$60,293,165	0.96%	$54,329,868	0.85%	$61,751,687	0.88%	$75,212,481	1.04%	$69,831,263	0.98%
IDEA/School Age Special Education	$50,104,295	0.80%	$50,304,113	0.78%	$50,473,953	0.72%	$77,017,124	1.07%	$77,050,326	1.08%
Other Department of Education Programs	$75,995,231	1.21%	$84,047,613	1.31%	$88,453,941	1.26%	$110,299,666	1.53%	$96,762,205	1.36%
Education	$1,353,220,966	21.48%	$1,392,542,826	21.72%	$1,422,103,025	20.33%	$1,456,497,948	20.22%	$1,439,225,730	20.25%
Environmental Protection	$51,893,585	0.82%	$58,362,590	0.91%	$52,999,671	0.76%	$52,738,619	0.73%	$53,767,025	0.76%
Executive Department	$13,948,539	0.22%	$14,142,973	0.22%	$12,406,659	0.18%	$13,242,460	0.18%	$28,409,408	0.40%
Health and Human Services [1]										
MaineCare/Medicaid	$2,078,825,479	32.99%	$2,147,734,788	33.49%	$2,521,246,384	36.05%	$2,462,721,630	34.19%	$2,426,984,771	34.15%
MH/DS State Grant Programs	$128,852,166	2.05%	$126,593,677	1.97%	$129,260,028	1.85%	$125,106,072	1.74%	$119,163,128	1.68%
Child Welfare Services/Foster Care	$81,946,053	1.30%	$80,053,100	1.25%	$76,843,418	1.10%	$76,349,952	1.06%	$77,782,161	1.09%
TANF/ASPIRE	$179,579,275	2.85%	$192,768,794	3.01%	$205,040,064	2.93%	$202,530,010	2.81%	$205,821,828	2.90%
Elder Services State Programs	$40,732,826	0.65%	$46,547,794	0.73%	$44,899,152	0.64%	$44,350,741	0.62%	$58,316,641	0.82%
General Assistance	$7,409,147	0.12%	$7,030,370	0.11%	$7,551,853	0.11%	$9,640,163	0.13%	$11,859,132	0.17%
Bureau of Health (MECDC)	$70,925,355	1.13%	$69,225,651	1.08%	$74,859,691	1.07%	$79,622,682	1.11%	$77,050,437	1.08%
State Supplement to Federal SSI	$5,345,846	0.08%	$5,478,103	0.09%	$5,728,567	0.08%	$5,828,186	0.08%	$5,649,441	0.08%
DHHS Manangement Programs	$216,217,564	3.43%	$203,431,549	3.17%	$226,696,229	3.24%	$230,321,750	3.20%	$213,859,435	3.01%
Other DHHS Programs	$169,750,497	2.69%	$168,416,685	2.63%	$162,514,556	2.32%	$165,454,126	2.30%	$156,691,719	2.20%
Health and Human Services [1]	$2,979,584,207	47.29%	$3,047,280,512	47.52%	$3,454,639,941	49.40%	$3,401,925,311	47.23%	$3,353,178,694	47.18%

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

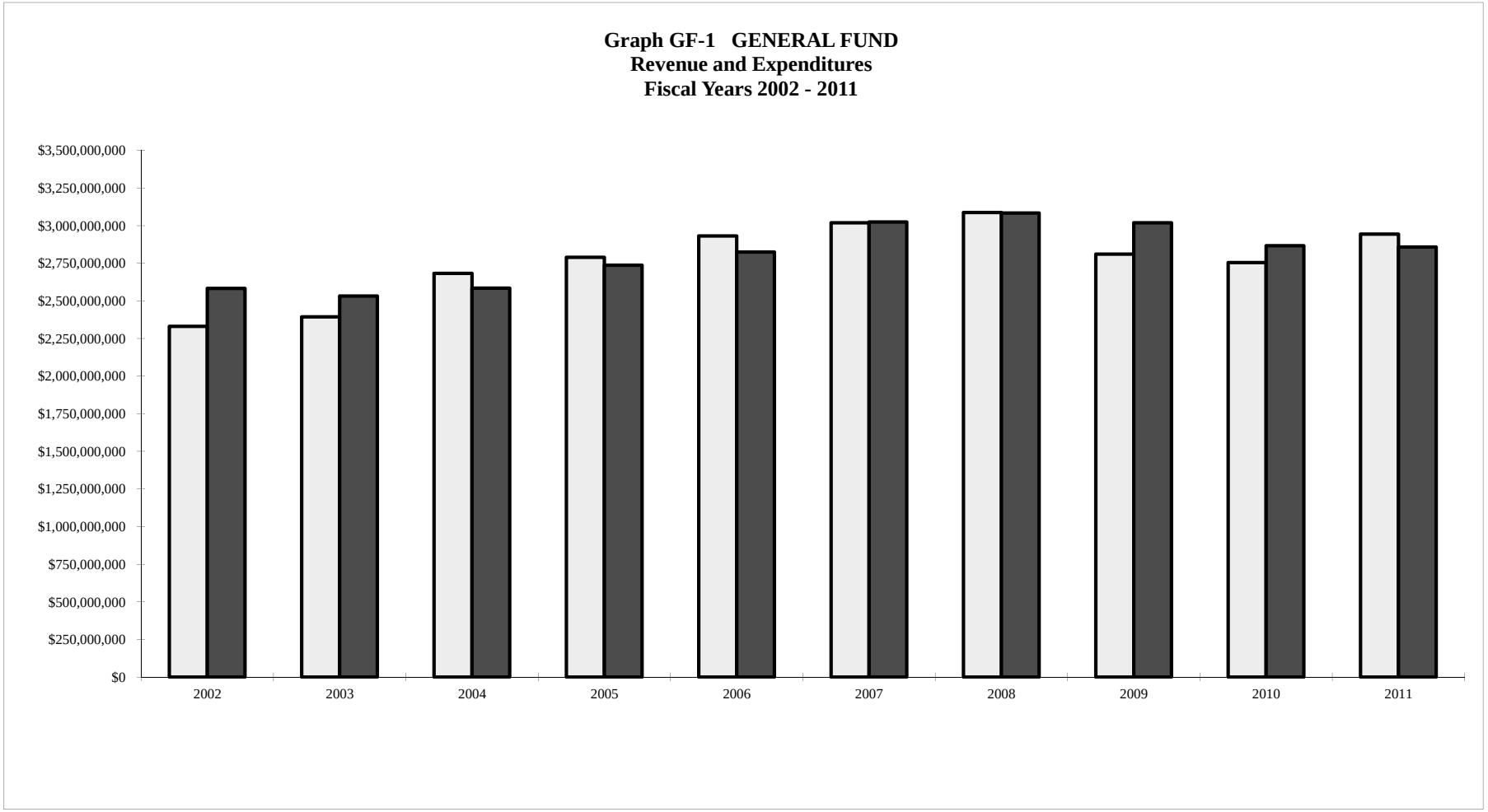
Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Higher Education Institutions and Programs	$265,409,736	4.21%	$275,887,362	4.30%	$275,568,800	3.94%	$274,564,332	3.81%	$282,348,886	3.97%
Indigent Legal Services	$0	0.00%	$0	0.00%	$0	0.00%	$211,830	0.00%	$10,995,261	0.15%
Inland Fisheries and Wildlife	$33,346,134	0.53%	$35,859,695	0.56%	$37,467,909	0.54%	$38,114,045	0.53%	$34,730,599	0.49%
Judicial Department	$64,194,923	1.02%	$70,017,947	1.09%	$70,428,409	1.01%	$73,789,320	1.02%	$64,346,504	0.91%
Labor										
Rehabilitation Services	$26,441,435	0.42%	$24,003,688	0.37%	$24,789,485	0.35%	$24,714,751	0.34%	$25,698,344	0.36%
Employment Services Activities	$26,761,414	0.42%	$26,314,029	0.41%	$27,762,123	0.40%	$39,470,487	0.55%	$34,407,034	0.48%
Employment Security Services	$20,597,498	0.33%	$21,661,896	0.34%	$101,814,177	1.46%	$252,683,395	3.51%	$214,851,297	3.02%
Other Labor Programs	$10,459,720	0.17%	$8,814,884	0.14%	$7,084,869	0.10%	$5,834,112	0.08%	$5,320,306	0.07%
Labor	$84,260,067	1.34%	$80,794,497	1.26%	$161,450,653	2.31%	$322,702,744	4.48%	$280,276,981	3.94%
Legislature	$26,701,087	0.42%	$25,307,507	0.39%	$26,624,325	0.38%	$23,486,924	0.33%	$24,645,247	0.35%
Maine Municipal Bond Bank	$82,840	0.00%	$82,840	0.00%	$5,075,620	0.07%	$32,446,581	0.45%	$38,096,074	0.54%
Marine Resources	$19,153,713	0.30%	$20,225,488	0.32%	$21,244,747	0.30%	$21,865,546	0.30%	$21,657,120	0.30%
Professional and Financial Regulation	$22,602,970	0.36%	$22,959,822	0.36%	$22,875,760	0.33%	$25,621,173	0.36%	$24,880,074	0.35%
Public Safety										
Public Safety - State Police	$50,636,726	0.80%	$48,022,257	0.75%	$49,518,467	0.71%	$49,155,309	0.68%	$47,171,831	0.66%
Public Safety - Other Programs	$29,747,840	0.47%	$32,995,067	0.51%	$35,101,595	0.50%	$36,874,861	0.51%	$34,333,473	0.48%
Public Safety	$80,384,566	1.28%	$81,017,324	1.26%	$84,620,062	1.21%	$86,030,170	1.19%	$81,505,303	1.15%
Public Utilities Commission	$27,098,172	0.43%	$31,168,442	0.49%	$30,060,446	0.43%	$38,359,629	0.53%	$15,853,740	0.22%
Secretary of State										
Secretary of State	$7,645,236	0.12%	$5,830,265	0.09%	$5,671,445	0.08%	$5,054,152	0.07%	$4,622,417	0.07%
Bureau of Motor Vehicles	$33,847,322	0.54%	$35,651,017	0.56%	$34,216,227	0.49%	$33,233,068	0.46%	$31,974,484	0.45%
Secretary of State	$41,492,558	0.66%	$41,481,282	0.65%	$39,887,672	0.57%	$38,287,220	0.53%	$36,596,901	0.51%
Transportation										
Highway and Bridge Improvement	$250,147,920	3.97%	$231,541,616	3.61%	$274,161,591	3.92%	$334,713,600	4.65%	$342,443,498	4.82%
Maintenance and Operations	$137,713,912	2.19%	$145,234,581	2.26%	$145,284,434	2.08%	$131,208,398	1.82%	$129,185,329	1.82%
Local Road Assistance	$26,091,054	0.41%	$25,827,695	0.40%	$24,707,371	0.35%	$22,882,485	0.32%	$23,434,666	0.33%
Debt Service - Transportation	$12,544,584	0.20%	$14,342,267	0.22%	$17,952,118	0.26%	$16,644,740	0.23%	$20,179,563	0.28%
Other Transportation Programs	$36,024,407	0.57%	$32,390,131	0.51%	$31,353,566	0.45%	$32,800,534	0.46%	$61,929,622	0.87%
Transportation	$462,521,876	7.34%	$449,336,291	7.01%	$493,459,080	7.06%	$538,249,758	7.47%	$577,172,679	8.12%
Treasurer of State										
Debt Service - Treasury	$88,003,189	1.40%	$83,332,439	1.30%	$82,340,034	1.18%	$90,575,786	1.26%	$87,917,340	1.24%
Municipal Revenue Sharing - Treasury	$121,236,618	1.92%	$133,009,157	2.07%	$120,837,771	1.73%	$97,424,335	1.35%	$93,156,610	1.31%
Other Treasury Programs	$1,088,203	0.02%	$1,338,616	0.02%	$1,627,941	0.02%	$1,873,870	0.03%	$1,670,884	0.02%
Treasurer of State	$210,328,010	3.34%	$217,680,212	3.39%	$204,805,745	2.93%	$189,873,991	2.64%	$182,744,834	2.57%
All Other - State Agencies	$45,372,825	0.72%	$37,882,570	0.59%	$35,728,313	0.51%	$44,969,492	0.62%	$41,303,675	0.58%
Total Expenditures - All Operating Funds	**$6,300,448,840**	**100.0%**	**$6,412,256,061**	**100.0%**	**$6,993,578,070**	**100.0%**	**$7,202,470,221**	**100.0%**	**$7,106,570,401**	**100.0%**

[1] The Department of Mental Health, Mental Retardation and Substance Abuse Services was renamed to the Department of Behavioral and Developmental Services (PL 2001, c. 354) and was then merged with the Department of Human Services (PL 2003, c. 689). Programs and accounts of these departments have yet to be merged into new programs and accounts of the Department of Health and Human Services. During the continued transition, the departments' budgets will be designated with parenthical designation of (formerly BDS) and (formerly DHS) to provide a distinction until the new program structure for the merged department is created.

Table OPF-3 TOTAL OPERATING FUNDS
Fiscal Years 2007 - 2011
Expenditures

Expenditures - By Expenditure Category

Expenditure Category	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Personal Services										
Salaries and Wages	$527,768,856	8.4%	$539,957,352	8.4%	$549,526,013	7.9%	$544,633,029	7.6%	$526,586,822	7.4%
Retirement Costs	$156,788,985	2.5%	$167,459,036	2.6%	$179,684,085	2.6%	$175,153,409	2.4%	$146,725,352	2.1%
Health Insurance	$109,960,115	1.7%	$113,490,147	1.8%	$117,516,441	1.7%	$117,588,943	1.6%	$120,965,664	1.7%
Other Fringe Benefits	$26,295,632	0.4%	$28,283,756	0.4%	$29,170,628	0.4%	$28,936,298	0.4%	$25,209,343	0.4%
Unemployment Reimbursements	$783,127	0.0%	$818,411	0.0%	$1,057,632	0.0%	$1,325,769	0.0%	$1,420,748	0.0%
Personal Services - Subtotal	$821,596,716	13.0%	$850,008,703	13.3%	$876,954,800	12.5%	$867,637,447	12.0%	$820,907,929	11.6%
All Other										
Professional Services	$282,081,963	4.5%	$259,652,860	4.0%	$266,582,295	3.8%	$282,139,398	3.9%	$264,167,685	3.7%
Travel Expenses	$14,016,319	0.2%	$13,541,236	0.2%	$12,735,357	0.2%	$11,925,097	0.2%	$12,363,406	0.2%
Miscellaneous Operating Expenses	$177,358,187	2.8%	$181,549,161	2.8%	$171,625,807	2.5%	$191,223,936	2.7%	$175,180,697	2.5%
Commodities	$164,670,383	2.6%	$173,855,024	2.7%	$191,409,951	2.7%	$187,480,184	2.6%	$185,915,266	2.6%
Grants, Subsidies and Pensions										
To Other Governments	$1,256,017,498	19.9%	$1,313,869,191	20.5%	$1,311,681,915	18.8%	$1,325,398,620	18.4%	$1,287,753,475	18.1%
To Public and Private Organizations	$670,342,085	10.6%	$673,877,122	10.5%	$690,748,482	9.9%	$748,040,929	10.4%	$759,407,891	10.7%
To Individuals	$2,573,964,489	40.9%	$2,637,945,209	41.1%	$3,120,552,573	44.6%	$3,175,800,471	44.1%	$3,150,856,265	44.3%
Debt Service										
Principal	$84,953,121	1.3%	$82,875,603	1.3%	$88,194,008	1.3%	$100,563,861	1.4%	$102,179,152	1.4%
Interest	$29,971,652	0.5%	$29,784,868	0.5%	$32,138,381	0.5%	$32,309,669	0.4%	$31,217,480	0.4%
Contributions and Transfers to Other Funds	$21,273,093	0.3%	$25,619,264	0.4%	$24,487,499	0.4%	$22,723,500	0.3%	$22,813,720	0.3%
All Other - Subtotal	$5,274,648,790	83.7%	$5,392,569,539	84.1%	$5,910,156,269	84.5%	$6,077,605,664	84.4%	$5,991,855,038	84.3%
Capital Expenditures	$204,203,334	3.2%	$169,677,819	2.6%	$206,467,001	3.0%	$257,227,109	3.6%	$293,807,434	4.1%
Total Expenditures	**$6,300,448,840**	**100.0%**	**$6,412,256,061**	**100.0%**	**$6,993,578,070**	**100.0%**	**$7,202,470,221**	**100.0%**	**$7,106,570,401**	**100.0%**



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
REVENUE	**$2,331,660,562**	**$2,394,690,190**	**$2,683,539,557**	**$2,790,845,053**	**$2,931,825,687**	**$3,019,595,389**	**$3,087,818,992**	**$2,811,368,295**	**$2,755,682,500**	**$2,944,956,756**
Annual % Change	**-2.5%**	**2.7%**	**12.1%**	**4.0%**	**5.1%**	**3.0%**	**2.3%**	**-9.0%**	**-2.0%**	**6.9%**
EXPENDITURES	**$2,583,684,236**	**$2,533,197,609**	**$2,584,232,096**	**$2,738,123,135**	**$2,824,410,407**	**$3,024,363,451**	**$3,083,641,475**	**$3,019,800,023**	**$2,866,433,517**	**$2,859,043,111**
Annual % Change	**0.5%**	**-2.0%**	**2.0%**	**6.0%**	**3.2%**	**7.1%**	**2.0%**	**-2.1%**	**-5.1%**	**-0.3%**

Table GF-1 General Fund Revenue - Fiscal Years 2007 - 2011

REVENUE SOURCE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Individual Income Tax	$1,464,928,346	48.51%	$1,558,032,961	50.46%	$1,365,437,729	48.57%	$1,298,036,055	47.10%	$1,415,283,534	48.06%
Corporate Income Tax	$183,851,533	6.09%	$184,514,568	5.98%	$143,085,966	5.09%	$175,292,433	6.36%	$208,996,598	7.10%
Sales and Use Taxes	$971,455,721	32.17%	$983,057,278	31.84%	$921,823,720	32.79%	$897,938,873	32.58%	$923,686,973	31.37%
Service Provider Tax	$49,400,532	1.64%	$52,100,664	1.69%	$52,812,595	1.88%	$56,086,391	2.04%	$52,672,306	1.79%
Estate Tax	$54,820,038	1.82%	$39,890,577	1.29%	$31,819,188	1.13%	$31,209,840	1.13%	$49,323,494	1.67%
Cigarette Tax	$152,957,212	5.07%	$143,758,002	4.66%	$137,572,515	4.89%	$137,799,791	5.00%	$133,664,535	4.54%
Tobacco Products Tax	$5,996,254	0.20%	$6,741,430	0.22%	$6,852,197	0.24%	$11,266,886	0.41%	$11,564,769	0.39%
Cigarette and Tobacco Products License Fees	$244,640	0.01%	$298,521	0.01%	$188,536	0.01%	$373,305	0.01%	$218,594	0.01%
Liquor Sales and Operations	$4,440,935	0.15%	$5,561,666	0.18%	$6,220,535	0.22%	$6,784,941	0.25%	$7,311,603	0.25%
Premium Tax - Spirits	$1,915,563	0.06%	$1,952,098	0.06%	$1,997,405	0.07%	$2,038,135	0.07%	$2,093,779	0.07%
Excise Tax - Beer and Wine	$10,626,704	0.35%	$10,875,923	0.35%	$10,812,035	0.38%	$10,340,790	0.38%	$10,696,046	0.36%
Premium Tax - Beer and Wine	$4,433,643	0.15%	$4,575,601	0.15%	$4,628,120	0.16%	$4,484,944	0.16%	$4,674,467	0.16%
Liquor License Fees	$3,307,496	0.11%	$3,269,686	0.11%	$3,406,817	0.12%	$3,497,685	0.13%	$3,552,885	0.12%
Insurance Premium Taxes	$74,427,506	2.46%	$72,292,532	2.34%	$79,770,431	2.84%	$80,019,149	2.90%	$76,930,329	2.61%
Finance Industry Fees and Assessments	$22,004,030	0.73%	$23,638,820	0.77%	$23,901,210	0.85%	$23,831,582	0.86%	$24,688,570	0.84%
Hospital Assessments and Taxes	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%	$4,322,688	0.15%
Health Care Institution License Fees	$503,250	0.02%	$424,891	0.01%	$490,405	0.02%	$477,368	0.02%	$441,875	0.02%
Telecommunications Personal Property Tax	$16,317,029	0.54%	$16,858,472	0.55%	$19,536,483	0.69%	$17,523,926	0.64%	$17,668,244	0.60%
Real Estate Transfer Tax	$22,206,638	0.74%	$17,465,240	0.57%	$17,184,746	0.61%	$12,181,181	0.44%	$13,815,942	0.47%
Unorganized Territory Taxes	$11,376,293	0.38%	$12,217,081	0.40%	$12,633,755	0.45%	$13,217,886	0.48%	$13,381,506	0.45%
Commercial Forestry Excise Tax	$3,851,783	0.13%	$3,499,962	0.11%	$3,452,531	0.12%	$3,481,145	0.13%	$3,501,277	0.12%
Corporation Fees and Licenses	$7,935,294	0.26%	$7,969,156	0.26%	$7,931,072	0.28%	$8,168,981	0.30%	$8,479,743	0.29%
Milk Handling and Milk Stabilization Taxes	$2,561,972	0.08%	$631,997	0.02%	$6,605,226	0.23%	$10,105,521	0.37%	$3,845,823	0.13%
Marine Resources License Fees	$1,932,207	0.06%	$1,974,200	0.06%	$1,872,820	0.07%	$2,259,030	0.08%	$2,305,968	0.08%
Mahogany Quahog Tax	$32,541	0.00%	$29,514	0.00%	($69)	0.00%	$0	0.00%	$4,341	0.00%
Hunting and Fishing License Fees	$16,401,876	0.54%	$15,683,316	0.51%	$15,378,849	0.55%	$16,277,082	0.59%	$15,863,627	0.54%
Gasoline Tax	$251,616	0.01%	$249,174	0.01%	$246,072	0.01%	$262,696	0.01%	$262,326	0.01%
Motor Vehicle and Operator License Fees	$2,146,742	0.07%	$2,682,160	0.09%	$2,650,844	0.09%	$2,853,500	0.10%	$2,659,712	0.09%
ATV, Snowmobile and Watercraft Fees	$4,162,079	0.14%	$4,295,524	0.14%	$4,262,523	0.15%	$4,730,068	0.17%	$4,437,431	0.15%
Pari-mutuel Revenue	$903,916	0.03%	$766,982	0.02%	$0	0.00%	$0	0.00%	$0	0.00%
Racino Revenue	$7,703,401	0.26%	$7,617,512	0.25%	$8,730,346	0.31%	$10,421,318	0.38%	$10,597,066	0.36%
Miscellaneous Taxes, Fees and Assessments	$3,127,759	0.10%	$3,239,681	0.10%	$2,999,850	0.11%	$3,066,845	0.11%	$4,164,584	0.14%

Table GF-1 General Fund Revenue (continued)

REVENUE SOURCE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Lottery Revenue	$50,624,741	1.68%	$49,491,086	1.60%	$49,839,434	1.77%	$52,201,531	1.89%	$49,547,800	1.68%
From Federal Government	$33,609,841	1.11%	$22,686,254	0.73%	$22,560,429	0.80%	$22,711,571	0.82%	$20,137,669	0.68%
From Local Governments	$116,311	0.00%	$163,451	0.01%	$142,738	0.01%	$187,015	0.01%	$219,436	0.01%
From Private Sources	$2,087,766	0.07%	$2,488,573	0.08%	$1,335,701	0.05%	$1,940,408	0.07%	$1,644,609	0.06%
Service Charges for Current Services	$10,597,104	0.35%	$13,220,180	0.43%	$13,471,593	0.48%	$19,892,713	0.72%	$20,764,292	0.71%
Tax Relief Program Transfers	($110,993,852)	-3.68%	($114,564,757)	-3.71%	($122,931,820)	-4.37%	($113,604,930)	-4.12%	($113,934,585)	-3.87%
Transfers for Municipal Revenue Sharing	($125,490,756)	-4.16%	($135,820,175)	-4.40%	($102,160,745)	-3.63%	($97,425,079)	-3.54%	($93,156,725)	-3.16%
Contributions and Transfers from Other Funds	($5,358,634)	-0.18%	$2,033,214	0.07%	($6,447,400)	-0.23%	($23,524,197)	-0.85%	($15,157,237)	-0.51%
State Cost Allocation Program Transfers	$15,428,622	0.51%	$16,289,386	0.53%	$16,078,376	0.57%	$16,008,673	0.58%	$14,408,283	0.49%
Sales and Compensation for Loss of Property	$118,728	0.00%	$126,914	0.00%	$51,047	0.00%	$215,297	0.01%	$581,770	0.02%
Fines, Forfeits and Penalties	$41,415,132	1.37%	$44,465,534	1.44%	$44,024,462	1.57%	$32,787,060	1.19%	$28,513,040	0.97%
Earnings on Investments	$1,215,836	0.04%	$1,074,143	0.03%	$1,100,029	0.04%	$265,091	0.01%	$277,770	0.01%
Total - General Fund Revenue	**$3,019,595,389**	**100.0%**	**$3,087,818,992**	**100.0%**	**$2,811,368,295**	**100.0%**	**$2,755,682,500**	**100.0%**	**$2,944,956,756**	**100.0%**

Table GF-2 General Fund Expenditures by Department and Major Programs - Fiscal Years 2007 - 2011

Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Administrative and Financial Services (DAFS)										
Tax Relief and Reimbursement Programs	$34,741,094	1.15%	$33,960,289	1.10%	$33,842,406	1.12%	$34,445,217	1.20%	$22,041,997	0.77%
Revenue Services	$30,285,563	1.00%	$33,668,072	1.09%	$35,237,504	1.17%	$34,705,604	1.21%	$34,062,113	1.19%
Governmental Facilities Authority Debt	$19,054,175	0.63%	$18,516,207	0.60%	$19,392,367	0.64%	$19,177,483	0.67%	$18,784,761	0.66%
Other DAFS Programs	$21,870,146	0.72%	$33,613,560	1.09%	$32,973,086	1.09%	$31,261,253	1.09%	$29,870,629	1.04%
Administrative and Financial Services	$105,950,978	3.50%	$119,758,127	3.88%	$121,445,364	4.02%	$119,589,557	4.17%	$104,759,499	3.66%
Agriculture, Food and Rural Resources	$8,171,779	0.27%	$8,420,690	0.27%	$6,587,114	0.22%	$6,117,196	0.21%	$5,419,955	0.19%
Attorney General	$15,279,761	0.51%	$14,747,842	0.48%	$14,809,412	0.49%	$13,776,000	0.48%	$13,226,147	0.46%
Conservation	$22,563,030	0.75%	$23,851,806	0.77%	$23,277,654	0.77%	$23,056,502	0.80%	$21,592,013	0.76%
Corrections										
Adult Correctional Facilities	$67,131,060	2.22%	$73,494,139	2.38%	$79,079,553	2.62%	$75,568,336	2.64%	$70,689,948	2.47%
Juvenile Correctional Facilities	$28,797,711	0.95%	$29,492,829	0.96%	$30,389,115	1.01%	$29,774,053	1.04%	$28,049,288	0.98%
State Board of Corrections	$0	0.00%	$0	0.00%	$0	0.00%	$8,835,321	0.31%	$9,340,515	0.33%
Other Corrections Programs	$42,313,413	1.40%	$49,177,605	1.59%	$50,369,448	1.67%	$43,761,676	1.53%	$44,792,916	1.57%
Corrections	$138,242,184	4.57%	$152,164,573	4.93%	$159,838,115	5.29%	$157,939,386	5.51%	$152,872,667	5.35%
Cultural Agencies	$6,748,143	0.22%	$6,431,347	0.21%	$6,028,552	0.20%	$5,438,153	0.19%	$5,176,216	0.18%
Defense, Veterans and Emergency Management	$7,264,518	0.24%	$7,834,076	0.25%	$8,401,432	0.28%	$7,399,652	0.26%	$7,520,928	0.26%
Economic and Community Development	$11,882,877	0.39%	$12,154,149	0.39%	$13,516,856	0.45%	$12,004,760	0.42%	$11,327,977	0.40%
Education										
General Purpose Aid for Local Schools	$911,011,767	30.12%	$954,353,096	30.95%	$934,433,865	30.94%	$891,388,690	31.10%	$844,212,084	29.53%
Teacher Retirement	$205,443,716	6.79%	$196,871,807	6.38%	$203,926,618	6.75%	$208,993,254	7.29%	$219,061,198	7.66%
Child Development Services	$14,608,900	0.48%	$15,305,070	0.50%	$16,330,053	0.54%	$15,989,481	0.56%	$26,254,028	0.92%
Other Department of Education Programs	$32,802,051	1.08%	$44,445,911	1.44%	$46,333,095	1.53%	$54,546,768	1.90%	$42,110,711	1.47%
Education	$1,163,866,433	38.48%	$1,210,975,884	39.27%	$1,201,023,631	39.77%	$1,170,918,193	40.85%	$1,131,638,021	39.58%
Environmental Protection	$6,561,928	0.22%	$6,736,839	0.22%	$6,138,373	0.20%	$5,883,114	0.21%	$5,733,133	0.20%
Executive Department	$5,398,858	0.18%	$5,805,767	0.19%	$5,402,731	0.18%	$4,668,825	0.16%	$4,422,892	0.15%
Health & Human Services [1]										
MaineCare/Medicaid	$619,221,147	20.47%	$622,394,105	20.18%	$573,895,547	19.00%	$452,298,284	15.78%	$497,619,444	17.41%
MH/DS State Grant Programs	$79,151,923	2.62%	$78,281,158	2.54%	$78,158,202	2.59%	$77,053,552	2.69%	$74,773,902	2.62%
Child Welfare Services/Foster Care	$54,995,814	1.82%	$52,389,045	1.70%	$49,952,064	1.65%	$44,736,809	1.56%	$48,211,097	1.69%
TANF/ASPIRE	$33,774,231	1.12%	$31,498,548	1.02%	$32,841,353	1.09%	$33,166,356	1.16%	$31,215,847	1.09%
Elder Services State Programs	$32,314,071	1.07%	$37,138,388	1.20%	$35,846,211	1.19%	$34,192,144	1.19%	$47,718,050	1.67%
General Assistance	$6,447,215	0.21%	$7,030,620	0.23%	$7,551,853	0.25%	$9,640,163	0.34%	$8,429,317	0.29%
Bureau of Health (MECDC)	$7,988,925	0.26%	$8,286,398	0.27%	$7,413,231	0.25%	$10,641,715	0.37%	$8,533,963	0.30%
State Supplement to Federal SSI	$5,345,846	0.18%	$5,478,103	0.18%	$5,728,567	0.19%	$5,828,186	0.20%	$5,649,441	0.20%
DHHS Manangement Programs	$119,898,367	3.96%	$108,363,713	3.51%	$107,336,742	3.55%	$112,323,816	3.92%	$104,290,463	3.65%
Other DHHS Programs	$48,985,783	1.62%	$36,980,552	1.20%	$36,899,072	1.22%	$33,379,754	1.16%	$33,460,051	1.17%
Health & Human Services [1]	$1,008,123,322	33.33%	$987,840,631	32.03%	$935,622,841	30.98%	$813,260,780	28.37%	$859,901,575	30.08%

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

Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Governor Baxter School	$6,057,297	0.20%	($29)	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
Higher Education Institutions and Programs	$262,043,743	8.66%	$272,942,825	8.85%	$266,014,980	8.81%	$261,774,007	9.13%	$268,331,934	9.39%
Indigent Legal Services	$0	0.00%	$0	0.00%	$0	0.00%	$211,830	0.01%	$10,565,325	0.37%
Inland Fisheries and Wildlife	$23,540,339	0.78%	$24,007,456	0.78%	$22,525,216	0.75%	$22,952,118	0.80%	$22,958,547	0.80%
Judicial Department	$57,922,424	1.92%	$62,586,631	2.03%	$63,388,200	2.10%	$66,734,932	2.33%	$55,695,130	1.95%
Labor										
Rehabilitation Services	$8,894,640	0.29%	$7,329,074	0.24%	$6,834,709	0.23%	$6,617,328	0.23%	$6,424,116	0.22%
Employment Services Activities	$4,654,938	0.15%	$4,014,192	0.13%	$2,544,048	0.08%	$2,207,297	0.08%	$2,513,823	0.09%
Other Labor Programs	$1,399,328	0.05%	$1,355,362	0.04%	$1,478,671	0.05%	$1,436,854	0.05%	$1,359,320	0.05%
Labor	$14,948,906	0.49%	$12,698,628	0.41%	$10,857,428	0.36%	$10,261,479	0.36%	$10,297,258	0.36%
Legislature	$26,681,568	0.88%	$25,295,048	0.82%	$26,614,736	0.88%	$23,477,385	0.82%	$24,615,869	0.86%
Marine Resources	$9,541,375	0.32%	$10,358,989	0.34%	$9,761,840	0.32%	$9,528,892	0.33%	$9,068,018	0.32%
Public Safety										
Public Safety - State Police	$17,076,762	0.56%	$18,023,226	0.58%	$18,585,233	0.62%	$23,243,347	0.81%	$22,364,325	0.78%
Public Safety - Other Programs	$6,008,218	0.20%	$6,082,959	0.20%	$5,981,407	0.20%	$5,961,536	0.21%	$5,911,994	0.21%
Public Safety	$23,084,981	0.76%	$24,106,186	0.78%	$24,566,641	0.81%	$29,204,882	1.02%	$28,276,319	0.99%
Secretary of State	$3,375,840	0.11%	$3,535,529	0.11%	$3,503,868	0.12%	$3,418,250	0.12%	$3,117,975	0.11%
Transportation										
Other Transportation Programs	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%	$7,000,000	0.24%
Transportation	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%	$7,000,000	0.24%
Treasurer of State										
Debt Service - Treasury	$88,003,189	2.91%	$83,332,439	2.70%	$82,340,034	2.73%	$90,575,786	3.16%	$87,623,247	3.06%
Municipal Revenue Sharing - Treasury	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
Other Treasury Programs	$1,086,213	0.04%	$1,272,344	0.04%	$1,573,984	0.05%	$1,862,860	0.06%	$1,669,403	0.06%
Treasurer of State	$89,089,402	2.95%	$84,604,783	2.74%	$83,914,018	2.78%	$92,438,646	3.22%	$89,292,650	3.12%
All Other - State Agencies	$8,023,765	0.27%	$6,783,700	0.22%	$6,561,022	0.22%	$6,378,979	0.22%	$6,233,062	0.22%
Total Expenditures - General Fund	**$3,024,363,451**	**100.0%**	**$3,083,641,475**	**100.0%**	**$3,019,800,023**	**100.0%**	**$2,866,433,517**	**100.0%**	**$2,859,043,111**	**100.0%**

[1] The Department of Mental Health, Mental Retardation and Substance Abuse Services was renamed to the Department of Behavioral and Developmental Services (PL 2001, c. 354) and was then merged with the Department of Human Services (PL 2003, c. 689). Programs and accounts of these departments have yet to be merged into new programs and accounts of the Department of Health and Human Services. During the continued transition, the departments' budgets will be designated with parenthical designation of (formerly BDS) and (formerly DHS) to provide a distinction until the new program structure for the merged department is created.

Table GF-3 GENERAL FUND
Fiscal Years 2007 - 2011
Expenditures

Expenditures - By Expenditure Category

Expenditure Category	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Personal Services										
Salaries and Wages	$267,887,333	8.9%	$272,705,758	8.8%	$277,640,110	9.2%	$276,899,311	9.7%	$266,563,254	9.3%
Retirement Costs	$78,659,081	2.6%	$83,910,787	2.7%	$87,256,293	2.9%	$85,656,056	3.0%	$71,610,236	2.5%
Health Insurance	$53,540,872	1.8%	$55,247,755	1.8%	$55,534,957	1.8%	$55,570,524	1.9%	$57,108,240	2.0%
Other Fringe Benefits	$12,584,958	0.4%	$13,301,236	0.4%	$13,143,501	0.4%	$13,099,353	0.5%	$11,436,865	0.4%
Unemployment Reimbursements	$343,307	0.0%	$405,774	0.0%	$540,736	0.0%	$533,939	0.0%	$681,800	0.0%
Personal Services - Subtotal	$413,015,551	13.7%	$425,571,308	13.8%	$434,115,597	14.4%	$431,759,184	15.1%	$407,400,396	14.2%
All Other										
Professional Services	$93,087,401	3.1%	$106,584,383	3.5%	$98,862,560	3.3%	$110,344,986	3.8%	$106,099,737	3.7%
Travel Expenses	$6,856,956	0.2%	$6,231,572	0.2%	$6,240,808	0.2%	$5,479,301	0.2%	$5,388,202	0.2%
Miscellaneous Operating Expenses	$87,341,332	2.9%	$85,278,472	2.8%	$84,351,222	2.8%	$90,070,253	3.1%	$73,903,212	2.6%
Commodities	$74,199,604	2.5%	$76,075,827	2.5%	$76,220,961	2.5%	$78,960,809	2.8%	$74,805,814	2.6%
Grants, Subsidies and Pensions										
To Other Governments	$897,709,736	29.7%	$936,721,735	30.4%	$921,859,146	30.5%	$905,659,350	31.6%	$848,588,429	29.7%
To Public and Private Organizations	$418,894,952	13.9%	$427,134,754	13.9%	$418,264,082	13.9%	$405,041,144	14.1%	$428,977,964	15.0%
To Individuals	$934,552,825	30.9%	$922,610,098	29.9%	$881,797,699	29.2%	$732,422,758	25.6%	$801,415,512	28.0%
Debt Service										
Principal	$69,776,955	2.3%	$66,779,216	2.2%	$69,000,520	2.3%	$79,788,609	2.8%	$77,854,475	2.7%
Interest	$25,920,317	0.9%	$23,603,031	0.8%	$25,224,025	0.8%	$24,307,933	0.8%	$22,499,577	0.8%
Contributions and Transfers to Other Funds	$346,787	0.0%	$4,508,000	0.1%	$3,361,376	0.1%	$2,342,155	0.1%	$4,807,027	0.2%
All Other - Subtotal	$2,608,686,865	86.3%	$2,655,527,089	86.1%	$2,585,182,400	85.6%	$2,434,417,298	84.9%	$2,444,339,949	85.5%
Capital Expenditures	$2,661,036	0.1%	$2,543,078	0.1%	$502,027	0.0%	$257,035	0.0%	$7,302,766	0.3%
Total Expenditures	**$3,024,363,451**	**100.0%**	**$3,083,641,475**	**100.0%**	**$3,019,800,023**	**100.0%**	**$2,866,433,517**	**100.0%**	**$2,859,043,111**	**100.0%**

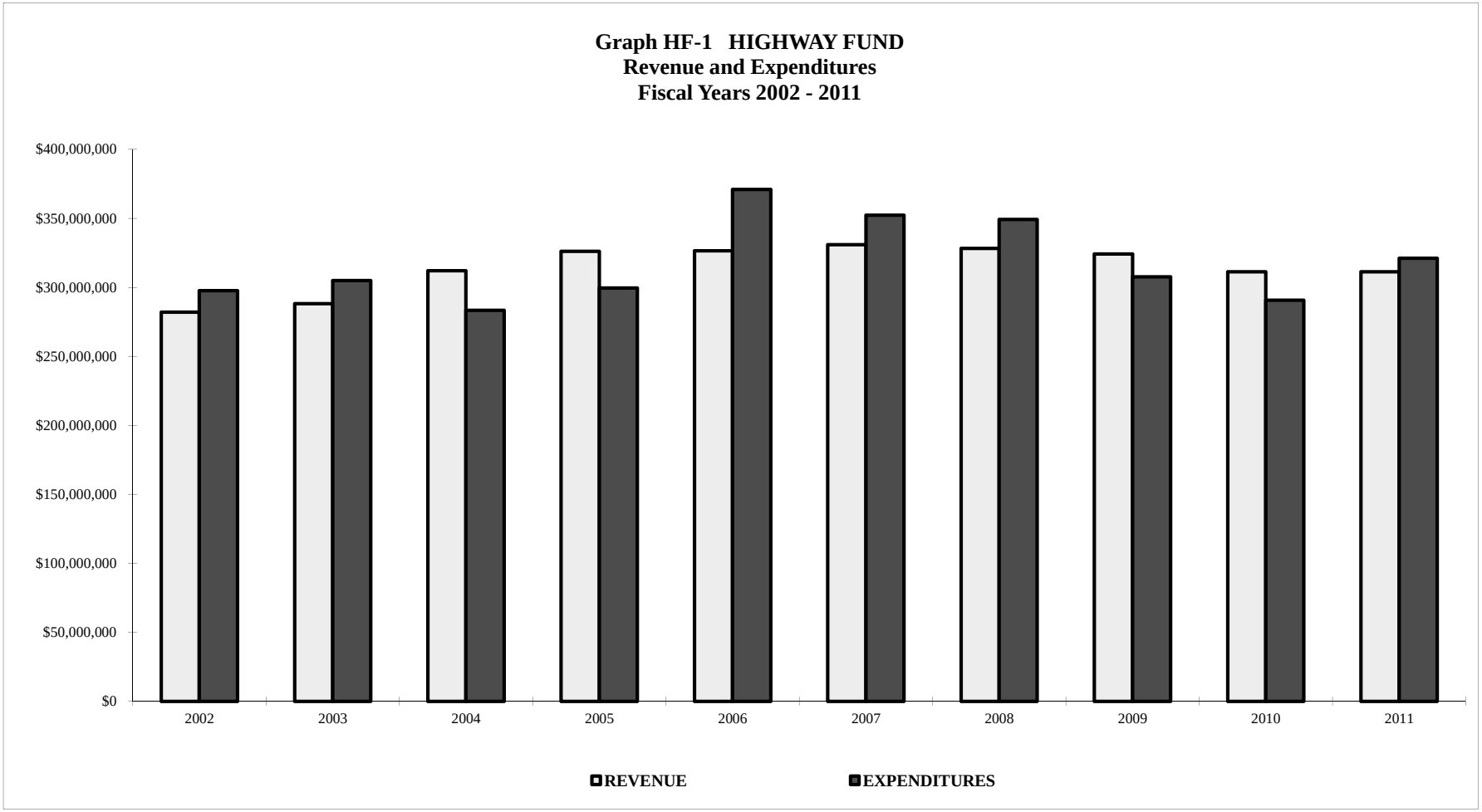
STATE CONTINGENT ACCOUNT
(5 M.R.S.A. § 1507)

The State Contingent Account is a General Fund account. The resources of the account are replenished at the close of each fiscal year by transfers from the General Fund up to a maximum amount for any fiscal year, which is 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

Fiscal Year	Transfers	Fiscal Year	Transfers
1992	$1,178,199	2002	$153,519
1993	$1,337,850	2003	$287,962
1994	$1,966,025	2004	$306,000
1995	$1,926,285	2005	$349,219
1996	$1,824,254	2006	$349,500
1997	$2,225,755	2007	$344,791
1998	$227,685	2008	$350,000
1999	$212,497	2009	$2,331,035
2000	$303,509	2010	$18,965
2001	$321,994	2011	$150,000

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.



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
REVENUE	**$281,984,017**	**$288,246,084**	**$312,027,986**	**$326,078,155**	**$326,546,157**	**$330,821,083**	**$328,136,579**	**$324,242,149**	**$311,190,374**	**$311,351,155**
Annual % Change	**3.2%**	**2.2%**	**8.3%**	**4.5%**	**0.1%**	**1.3%**	**-0.8%**	**-1.2%**	**-4.0%**	**0.1%**
EXPENDITURES	**$297,650,294**	**$304,987,282**	**$283,343,403**	**$299,596,972**	**$370,948,351**	**$352,202,706**	**$349,155,025**	**$307,608,312**	**$290,599,761**	**$321,015,262**
Annual % Change	**9.9%**	**2.5%**	**-7.1%**	**5.7%**	**23.8%**	**-5.1%**	**-0.9%**	**-11.9%**	**-5.5%**	**10.5%**

Table HF-1 Highway Fund Revenue
Fiscal Years 2007 - 2011

REVENUE SOURCE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Gasoline Tax	$181,018,162	54.72%	$179,096,254	54.58%	$174,404,167	53.79%	$177,377,553	57.00%	$175,802,947	56.46%
Special Fuel and Road Use Taxes	$45,805,856	13.85%	$46,139,086	14.06%	$41,811,377	12.90%	$41,813,154	13.44%	$41,230,945	13.24%
Motor Vehicle and Operator License Fees										
Motor Vehicle and Truck Registration Fees	$65,645,050	19.84%	$64,951,810	19.79%	$63,063,592	19.45%	$54,637,007	17.56%	$55,250,725	17.75%
Title Fees	$9,697,812	2.93%	$9,363,014	2.85%	$9,780,026	3.02%	$7,497,445	2.41%	$7,793,871	2.50%
Special Registration Plates	$2,051,391	0.62%	$2,160,065	0.66%	$2,964,787	0.91%	$2,100,678	0.68%	$2,080,853	0.67%
Long-term Trailer Registration Fees	$0	0.00%	$0	0.00%	$7,450,990	2.30%	$7,884,523	2.53%	$9,792,983	3.15%
Motor Vehicle Dealer Fees	$177,507	0.05%	$169,794	0.05%	$138,424	0.04%	$141,680	0.05%	$141,468	0.05%
Motor Vehicle Inspection Fees	$3,103,044	0.94%	$2,941,492	0.90%	$2,977,297	0.92%	$2,811,694	0.90%	$2,977,852	0.96%
Special Permit Fees	$1,097,389	0.33%	$1,072,448	0.33%	$875,110	0.27%	$802,020	0.26%	$814,532	0.26%
Motor Vehicle Operator License Fees	$7,907,249	2.39%	$7,836,215	2.39%	$7,085,468	2.19%	$4,045,010	1.30%	$4,372,589	1.40%
Operator's License Restoration Fees	$1,812,865	0.55%	$1,613,940	0.49%	$1,403,538	0.43%	$1,775,948	0.57%	$1,739,560	0.56%
Driver Education Licensing Fees	$70,890	0.02%	$69,755	0.02%	$66,719	0.02%	$70,625	0.02%	$68,705	0.02%
Motor Vehicle and Operator License Fees - Subtotal	$91,563,197	27.68%	$90,178,532	27.48%	$95,805,951	29.55%	$81,766,629	26.28%	$85,033,137	27.31%
Miscellaneous Taxes, Fees and Assessments	$61,996	0.02%	$100,549	0.03%	$145,744	0.04%	$149,942	0.05%	$143,972	0.05%
From Federal Government	$0	0.00%	$465,119	0.14%	$3,379	0.00%	$0	0.00%	$0	0.00%
From Local Governments	$11,182	0.00%	$11,536	0.00%	$15,069	0.00%	$15,002	0.00%	$14,769	0.00%
Service Charges for Current Services	$5,270,563	1.59%	$4,915,029	1.50%	$4,894,281	1.51%	$4,517,417	1.45%	$4,067,465	1.31%
Contributions and Transfers from Other Funds	$1,989,389	0.60%	$1,825,540	0.56%	$1,969,010	0.61%	$1,850,017	0.59%	$1,791,825	0.58%
State Cost Allocation Program Transfers	$1,890,585	0.57%	$1,958,050	0.60%	$2,395,365	0.74%	$1,641,649	0.53%	$1,543,685	0.50%
Sales & Compensation for Loss of Property	$217,945	0.07%	$309,126	0.09%	$257,212	0.08%	$192,848	0.06%	$231,958	0.07%
Fines, Forfeits and Penalties	$1,668,000	0.50%	$1,747,986	0.53%	$1,785,197	0.55%	$1,440,062	0.46%	$1,145,044	0.37%
Earnings on Investments	$1,105,987	0.33%	$1,152,491	0.35%	$480,419	0.15%	$162,488	0.05%	$124,518	0.04%
From Maine Turnpike Authority	$218,222	0.07%	$237,284	0.07%	$274,981	0.08%	$263,612	0.08%	$220,891	0.07%
Total - Highway Fund Revenue	**$330,821,083**	**100.0%**	**$328,136,579**	**100.0%**	**$324,242,149**	**100.0%**	**$311,190,374**	**100.0%**	**$311,351,155**	**100.0%**

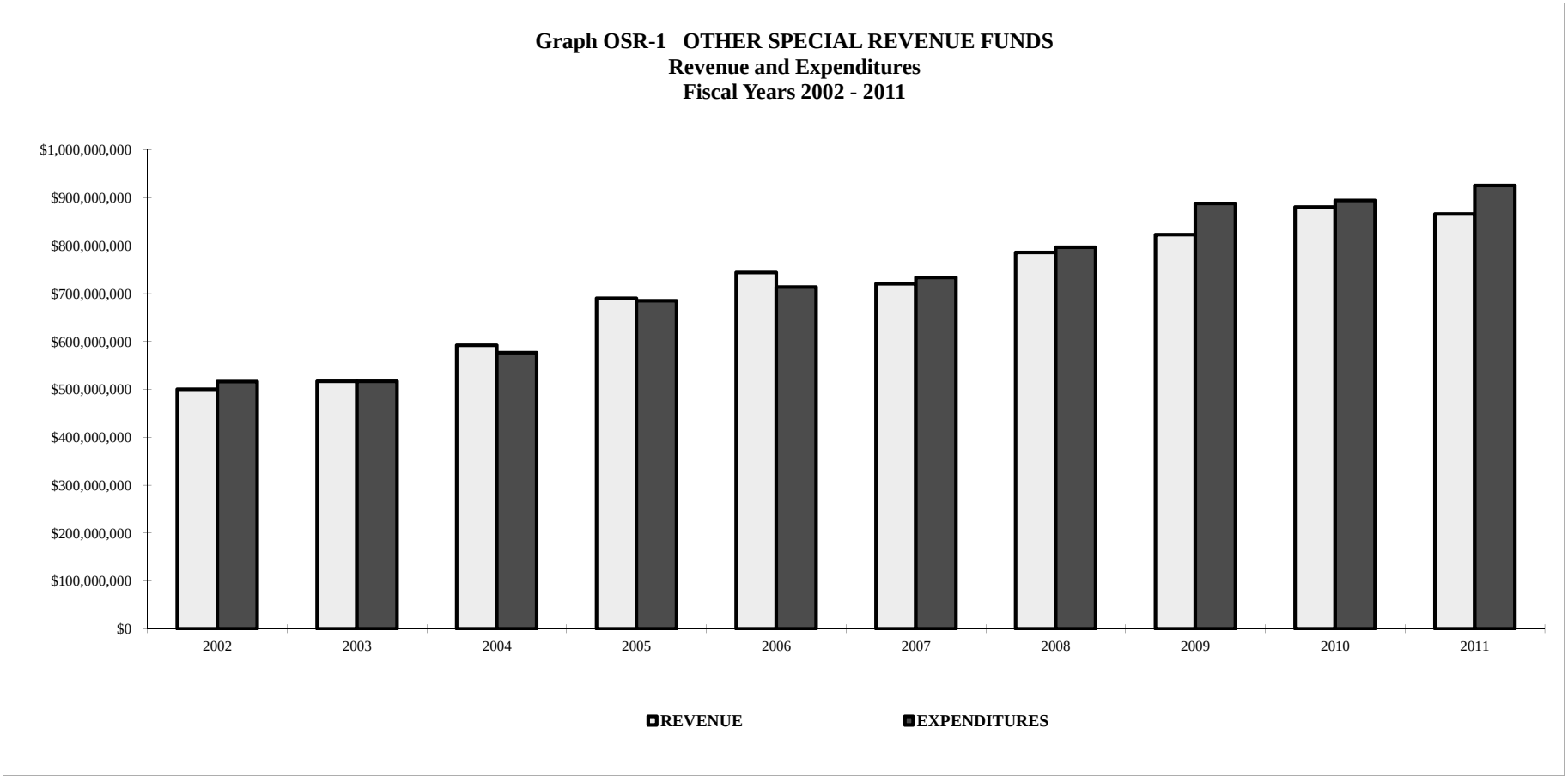
Table HF-2 Highway Fund Expenditures by Department and Major Programs - Fiscal Years 2007 - 2011

Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Administrative and Financial Services (DAFS)										
Buildings and Grounds Operations	$2,475,822	0.70%	$2,661,854	0.76%	$2,724,325	0.89%	$2,435,562	0.84%	$2,207,479	0.69%
Revenue Services	$218,851	0.06%	$761,239	0.22%	$855,562	0.28%	$867,150	0.30%	$862,666	0.27%
State Claims Board	$68,921	0.02%	$69,651	0.02%	$73,749	0.02%	$70,785	0.02%	$71,327	0.02%
Other DAFS Programs	$75,767	0.02%	$84,984	0.02%	$92,172	0.03%	$56,707	0.02%	$85,674	0.03%
Administrative and Financial Services	$2,839,360	0.81%	$3,577,727	1.02%	$3,745,808	1.22%	$3,430,205	1.18%	$3,227,147	1.01%
Environmental Protection	$40,471	0.01%	$27,598	0.01%	$37,690	0.01%	$38,053	0.01%	$33,229	0.01%
Legislature	$2,988	0.00%	$5,034	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
Public Safety										
Public Safety - State Police	$29,034,508	8.24%	$27,048,444	7.75%	$27,895,420	9.07%	$22,514,497	7.75%	$21,482,381	6.69%
Public Safety - Other Programs	$7,771,925	2.21%	$8,427,249	2.41%	$8,593,190	2.79%	$8,205,033	2.82%	$7,780,083	2.42%
Public Safety	$36,806,433	10.45%	$35,475,692	10.16%	$36,488,610	11.86%	$30,719,530	10.57%	$29,262,465	9.12%
Secretary of State										
Bureau of Motor Vehicles	$32,562,738	9.25%	$34,062,962	9.76%	$32,880,747	10.69%	$32,022,017	11.02%	$30,697,263	9.56%
Secretary of State	$32,562,738	9.25%	$34,062,962	9.76%	$32,880,747	10.69%	$32,022,017	11.02%	$30,697,263	9.56%
Transportation										
Highway and Bridge Improvement	$90,087,650	25.58%	$81,897,972	23.46%	$41,538,209	13.50%	$48,404,537	16.66%	$81,469,028	25.38%
Maintenance and Operations	$130,527,751	37.06%	$136,380,367	39.06%	$133,102,412	43.27%	$124,168,449	42.73%	$122,353,323	38.11%
Local Road Assistance	$26,091,054	7.41%	$25,827,695	7.40%	$24,707,371	8.03%	$17,882,485	6.15%	$18,434,666	5.74%
Administration and Planning	$16,171,626	4.59%	$12,557,001	3.60%	$12,200,775	3.97%	$11,981,022	4.12%	$11,026,569	3.43%
Other Transportation Programs	$4,528,050	1.29%	$5,000,708	1.43%	$4,954,571	1.61%	$5,308,721	1.83%	$4,332,009	1.35%
Debt Service - Transportation	$12,544,584	3.56%	$14,342,267	4.11%	$17,952,118	5.84%	$16,644,740	5.73%	$20,179,563	6.29%
Transportation	$279,950,715	79.49%	$276,006,012	79.05%	$234,455,457	76.22%	$224,389,955	77.22%	$257,795,158	80.31%
Total Expenditures - Highway Fund	**$352,202,706**	**100.0%**	**$349,155,025**	**100.0%**	**$307,608,312**	**100.0%**	**$290,599,761**	**100.0%**	**$321,015,262**	**100.0%**

Table HF-3 HIGHWAY FUND
Fiscal Years 2007 - 2011
Expenditures

Expenditures - By Expenditure Category

Expenditure Category	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Personal Services										
Salaries and Wages	$92,391,863	26.2%	$95,454,494	27.3%	$90,969,023	29.6%	$81,355,717	28.0%	$81,219,210	25.3%
Retirement Costs	$28,096,576	8.0%	$29,863,583	8.6%	$30,316,216	9.9%	$26,345,589	9.1%	$22,244,793	6.9%
Health Insurance	$21,445,880	6.1%	$21,995,053	6.3%	$22,089,975	7.2%	$20,221,187	7.0%	$20,660,586	6.4%
Other Fringe Benefits	$5,289,950	1.5%	$5,945,029	1.7%	$5,957,204	1.9%	$5,363,644	1.8%	$5,182,910	1.6%
Unemployment Reimbursements	$234,153	0.1%	$225,140	0.1%	$280,464	0.1%	$471,637	0.2%	$353,627	0.1%
Personal Services - Subtotal	$147,458,421	41.9%	$153,483,299	44.0%	$149,612,881	48.6%	$133,757,774	46.0%	$129,661,126	40.4%
All Other										
Professional Services	$15,218,050	4.3%	$13,206,465	3.8%	$15,643,357	5.1%	$15,329,884	5.3%	$18,311,388	5.7%
Travel Expenses	$1,739,717	0.5%	$2,183,750	0.6%	$1,522,859	0.5%	$948,535	0.3%	$1,246,024	0.4%
Miscellaneous Operating Expenses	$46,183,886	13.1%	$48,584,804	13.9%	$44,309,823	14.4%	$45,142,261	15.5%	$47,971,039	14.9%
Commodities	$32,110,527	9.1%	$36,117,958	10.3%	$34,590,338	11.2%	$32,812,239	11.3%	$32,789,866	10.2%
Grants, Subsidies and Pensions										
To Other Governments	$26,259,273	7.5%	$26,049,471	7.5%	$24,807,003	8.1%	$18,248,772	6.3%	$18,632,652	5.8%
To Public and Private Organizations	$2,022,277	0.6%	$2,226,846	0.6%	$2,139,678	0.7%	$695,705	0.2%	$681,043	0.2%
To Individuals	$327,961	0.1%	$183,233	0.1%	$39,053	0.0%	$174,570	0.1%	$71,274	0.0%
Debt Service										
Principal	$11,261,166	3.2%	$12,081,387	3.5%	$15,058,489	4.9%	$13,150,252	4.5%	$16,374,677	5.1%
Interest	$2,435,816	0.7%	$3,795,836	1.1%	$4,665,024	1.5%	$4,976,757	1.7%	$5,182,718	1.6%
Contributions and Transfers to Other Funds	$8,622,316	2.4%	$8,117,171	2.3%	$8,884,911	2.9%	$9,173,431	3.2%	$7,315,744	2.3%
All Other - Subtotal	$146,180,991	41.5%	$152,546,920	43.7%	$151,660,536	49.3%	$140,652,405	48.4%	$148,576,426	46.3%
Capital Expenditures	$58,563,293	16.6%	$43,124,806	12.4%	$6,334,895	2.1%	$16,189,581	5.6%	$42,777,710	13.3%
Total Expenditures	**$352,202,706**	**100.0%**	**$349,155,025**	**100.0%**	**$307,608,312**	**100.0%**	**$290,599,761**	**100.0%**	**$321,015,262**	**100.0%**



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
REVENUE	**$500,310,029**	**$517,173,170**	**$591,861,317**	**$690,062,105**	**$744,029,822**	**$720,443,812**	**$785,830,803**	**$823,409,358**	**$880,631,239**	**$866,345,850**
Annual % Change	**14.8%**	**3.4%**	**14.4%**	**16.6%**	**7.8%**	**-3.2%**	**9.1%**	**4.8%**	**6.9%**	**-1.6%**
EXPENDITURES	**$516,416,542**	**$517,096,343**	**$576,757,967**	**$685,272,852**	**$713,860,686**	**$733,940,734**	**$797,169,711**	**$887,882,899**	**$894,709,092**	**$925,740,033**
Annual % Change	**6.1%**	**0.1%**	**11.5%**	**18.8%**	**4.2%**	**2.8%**	**8.6%**	**11.4%**	**0.8%**	**3.5%**

Table OSR-1 Other Special Revenue Funds Revenue - Fiscal Years 2007 - 2011

REVENUE SOURCE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Individual Income Tax	$4,367,042	0.61%	$4,805,251	0.61%	$5,272,103	0.64%	$5,333,447	0.61%	$5,697,599	0.66%
Sales and Use Taxes	$16	0.00%	($344)	0.00%	$4,109	0.00%	$10,837	0.00%	$1,496	0.00%
Service Provider Tax	$33,955,412	4.71%	$36,494,882	4.64%	$37,720,482	4.58%	$35,609,109	4.04%	$33,880,370	3.91%
Cigarette and Tobacco Products License Fees	$11,338	0.00%	$9,463	0.00%	$15,525	0.00%	$14,055	0.00%	$4,820	0.00%
Fire Investigation and Prevention Tax	$4,228,305	0.59%	$4,772,210	0.61%	$2,794,476	0.34%	$3,852,537	0.44%	$3,460,064	0.40%
Insurance Regulatory Assessments and Fees	$2,117,571	0.29%	$9,473,951	1.21%	$2,036,047	0.25%	$10,375,342	1.18%	$2,991,140	0.35%
Workers' Compensation Assessments	$6,370,295	0.88%	$13,156,356	1.67%	$5,891,018	0.72%	$13,311,737	1.51%	$6,743,516	0.78%
Safety Education and Training Assessment	$2,249,051	0.31%	$2,319,624	0.30%	$1,830,936	0.22%	$2,106,314	0.24%	$2,880,306	0.33%
Finance Industry Fees and Assessments	$5,657,713	0.79%	$5,294,409	0.67%	$5,442,749	0.66%	$5,855,564	0.66%	$6,288,052	0.73%
Hospital Assessments and Taxes	$59,807,056	8.30%	$60,515,510	7.70%	$69,958,821	8.50%	$70,140,794	7.96%	$80,595,499	9.30%
Health Care Provider Tax	$31,941,717	4.43%	$33,162,858	4.22%	$30,350,060	3.69%	$34,262,914	3.89%	$33,545,909	3.87%
Health Care Institution License Fees	$250	0.00%	$0	0.00%	$0	0.00%	$0	0.00%	$250	0.00%
Railroad Company Tax	$0	0.00%	$20,000	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
Public Utilities Commission Assessments	$14,389,587	2.00%	$22,701,673	2.89%	$19,491,308	2.37%	$20,327,675	2.31%	$21,799,593	2.52%
Public Advocate Assessment	$1,552,310	0.22%	$1,571,293	0.20%	$1,719,482	0.21%	$1,690,150	0.19%	$1,716,560	0.20%
E-9-1-1 Surcharge	$8,499,625	1.18%	$8,412,478	1.07%	$5,552,688	0.67%	$6,798,439	0.77%	$8,370,233	0.97%
Real Estate Transfer Tax	$7,281,652	1.01%	$7,154,896	0.91%	$602,680	0.07%	$7,002,601	0.80%	$5,803,578	0.67%
Unorganized Territory Taxes	$9,548,152	1.33%	$8,184,347	1.04%	$9,549,049	1.16%	$14,971,669	1.70%	$14,464,022	1.67%
Professional and Occupational Licensing Fees	$12,363,065	1.72%	$13,407,748	1.71%	$12,825,883	1.56%	$12,678,149	1.44%	$13,161,538	1.52%
Milk Pool and Other Milk Fees	$4,075,782	0.57%	$3,215,539	0.41%	$4,131,969	0.50%	$4,604,841	0.52%	$4,168,039	0.48%
Marine Resources License Fees	$721,560	0.10%	$771,927	0.10%	$720,713	0.09%	$751,710	0.09%	$840,105	0.10%
Mahogany Quahog Tax	$60,688	0.01%	$56,000	0.01%	$43,353	0.01%	$54,574	0.01%	$56,000	0.01%
Blueberry Tax	$1,233,229	0.17%	$1,247,079	0.16%	$1,475,106	0.18%	$1,455,613	0.17%	$1,401,858	0.16%
Potato Tax	$690,122	0.10%	$724,445	0.09%	$692,583	0.08%	$674,210	0.08%	$672,275	0.08%
Hunting and Fishing License Fees	$623,209	0.09%	$832,503	0.11%	$800,913	0.10%	$774,653	0.09%	$859,553	0.10%
Environmental Protection Fees	$7,502,061	1.04%	$8,223,326	1.05%	$12,528,454	1.52%	$12,292,459	1.40%	$13,111,263	1.51%
Recycling Assistance Fees	$1,902,773	0.26%	$1,550,731	0.20%	$1,397,528	0.17%	$1,425,913	0.16%	$1,469,303	0.17%

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

REVENUE SOURCE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Gasoline Tax	$4,407,799	0.61%	$4,365,030	0.56%	$4,310,679	0.52%	$18,819,231	2.14%	$18,792,746	2.17%
Special Fuel and Road Use Taxes	$0	0.00%	$0	0.00%	$0	0.00%	$3,414,550	0.39%	$3,357,494	0.39%
Oil Transfer Fees	$21,251,754	2.95%	$19,994,427	2.54%	$19,872,615	2.41%	$17,615,926	2.00%	$17,019,576	1.96%
Motor Vehicle and Operator License Fees	$4,947,990	0.69%	$4,615,528	0.59%	$4,462,116	0.54%	$19,302,939	2.19%	$19,463,636	2.25%
ATV, Snowmobile and Watercraft Fees	$3,765,894	0.52%	$4,273,302	0.54%	$4,291,877	0.52%	$4,021,441	0.46%	$4,073,758	0.47%
Lake and River Protection Sticker Fees	$1,448,741	0.20%	$1,296,615	0.16%	$1,257,264	0.15%	$974,656	0.11%	$1,035,629	0.12%
Pari-mutuel Revenue	$2,584,049	0.36%	$2,232,734	0.28%	$2,918,269	0.35%	$2,446,988	0.28%	$2,342,666	0.27%
Racino Revenue	$12,764,697	1.77%	$13,473,785	1.71%	$17,987,809	2.18%	$18,267,645	2.07%	$18,021,639	2.08%
Miscellaneous Taxes, Fees and Assessments	$4,985,432	0.69%	$4,824,106	0.61%	$5,908,725	0.72%	$6,023,768	0.68%	$6,968,194	0.80%
Lottery Revenue	$810,598	0.11%	$811,844	0.10%	$734,120	0.09%	$669,789	0.08%	$645,824	0.07%
From Federal Government	$1,103,062	0.15%	$6,864,468	0.87%	$2,624,276	0.32%	$2,123,354	0.24%	$5,598,503	0.65%
From Local Governments	$12,157,207	1.69%	$13,834,140	1.76%	$17,981,362	2.18%	$14,681,163	1.67%	$14,608,679	1.69%
From Private Sources	$136,160,888	18.90%	$150,264,118	19.12%	$205,774,646	24.99%	$205,340,537	23.32%	$225,691,029	26.05%
Tobacco Settlement Payments	$47,113,687	6.54%	$58,219,190	7.41%	$63,378,753	7.70%	$53,132,291	6.03%	$50,029,359	5.77%
Service Charges for Current Services	$78,907,417	10.95%	$81,493,050	10.37%	$90,785,732	11.03%	$100,164,981	11.37%	$84,193,161	9.72%
Transfers for Municipal Revenue Sharing	$125,069,834	17.36%	$135,820,175	17.28%	$102,160,745	12.41%	$97,425,079	11.06%	$93,156,725	10.75%
Contributions and Transfers from Other Funds	$19,890,276	2.76%	$11,793,533	1.50%	$22,640,230	2.75%	$27,398,381	3.11%	$16,278,908	1.88%
Sales and Compensation for Loss of Property	$3,361,274	0.47%	$6,981,630	0.89%	$6,207,465	0.75%	$5,759,227	0.65%	$6,268,416	0.72%
Fines, Forfeits and Penalties	$9,272,473	1.29%	$9,240,600	1.18%	$9,756,018	1.18%	$10,454,988	1.19%	$9,571,912	1.10%
Earnings on Investments	$4,602,618	0.64%	$2,231,959	0.28%	$1,680,978	0.20%	$593,663	0.07%	$448,410	0.05%
From Maine Turnpike Authority	$4,688,539	0.65%	$5,122,417	0.65%	$5,827,641	0.71%	$5,625,338	0.64%	$4,796,648	0.55%
Total - Special Revenue Funds Revenue	**$720,443,812**	**100.0%**	**$785,830,803**	**100.0%**	**$823,409,358**	**100.0%**	**$880,631,239**	**100.0%**	**$866,345,850**	**100.0%**

Table OSR-2 Other Special Revenue Funds Expenditures by Department and Major Programs
Fiscal Years 2007 - 2011

Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Administrative and Financial Services (DAFS)										
Unorganized Territory and County Tax Reimbursement	$9,727,052	1.33%	$10,310,175	1.29%	$11,904,359	1.34%	$12,925,948	1.44%	$13,937,700	1.50%
Revenue Services	$3,962,047	0.54%	$4,703,059	0.59%	$5,438,839	0.61%	$5,190,799	0.58%	$5,758,192	0.62%
Other DAFS Programs	$2,203,325	0.30%	$3,882,663	0.49%	$2,880,914	0.32%	$1,682,905	0.19%	$1,589,324	0.17%
Administrative and Financial Services	$15,892,424	2.17%	$18,895,897	2.37%	$20,224,112	2.28%	$19,799,651	2.21%	$21,285,216	2.30%
Agriculture, Food and Rural Resources										
Milk Commission	$14,536,800	1.98%	$4,232,100	0.53%	$15,832,733	1.78%	$17,778,061	1.99%	$8,345,539	0.90%
Harness Racing Commission	$10,377,143	1.41%	$11,031,001	1.38%	$13,726,326	1.55%	$14,519,125	1.62%	$13,950,733	1.51%
Other Agriculture Programs	$3,880,204	0.53%	$4,853,577	0.61%	$4,412,564	0.50%	$4,335,225	0.48%	$4,984,148	0.54%
Agriculture, Food and Rural Resources	$28,794,147	3.92%	$20,116,678	2.52%	$33,971,623	3.83%	$36,632,410	4.09%	$27,280,420	2.95%
Attorney General	$7,431,598	1.01%	$11,634,761	1.46%	$12,359,879	1.39%	$11,909,075	1.33%	$11,195,576	1.21%
Conservation	$15,469,188	2.11%	$16,088,957	2.02%	$17,953,736	2.02%	$18,560,509	2.07%	$17,915,902	1.93%
Defense, Veterans and Emergency Management	$1,408,028	0.19%	$2,066,119	0.26%	$2,626,344	0.30%	$1,488,283	0.17%	$1,952,469	0.21%
Dirigo Health	$0	0.00%	$0	0.00%	$5,000,000	0.56%	$4,683,443	0.52%	$4,441,791	0.48%
Economic and Community Development	$9,150,139	1.25%	$8,949,275	1.12%	$9,089,721	1.02%	$9,538,750	1.07%	$8,087,300	0.87%
Efficiency Maine Trust	$0	0.00%	$0	0.00%	$0	0.00%	$700,000	0.08%	$14,156,324	1.53%
Environmental Protection										
Remediation and Waste Management	$22,457,587	3.06%	$27,875,080	3.50%	$19,811,429	2.23%	$18,831,876	2.10%	$19,261,275	2.08%
Other DEP Programs	$12,442,807	1.70%	$12,848,503	1.61%	$15,206,539	1.71%	$14,340,591	1.60%	$15,789,170	1.70%
Environmental Protection	$34,900,393	4.76%	$40,723,583	5.11%	$35,017,968	3.94%	$33,172,467	3.71%	$35,050,444	3.78%
Executive Department	$3,257,816	0.44%	$3,731,041	0.47%	$3,474,139	0.39%	$3,942,640	0.44%	$3,337,853	0.36%
Health & Human Services [1]										
MaineCare/Medicaid	$166,039,392	22.62%	$174,955,056	21.95%	$180,215,486	20.30%	$172,878,143	19.32%	$202,319,633	21.84%
MH/DS State Grant Programs	$39,806,808	5.42%	$38,080,639	4.78%	$42,443,443	4.78%	$39,548,408	4.42%	$35,018,506	3.78%
Child Welfare Services/Foster Care	$3,800,130	0.52%	$6,095,655	0.76%	$5,128,330	0.58%	$6,465,167	0.72%	$5,462,411	0.59%
TANF/ASPIRE	$89,339,967	12.17%	$88,479,173	11.10%	$92,896,872	10.46%	$89,415,962	9.99%	$92,116,228	9.95%
Elder Services State Programs	$429,920	0.06%	$539,965	0.07%	$771,711	0.09%	$283,616	0.03%	$224,585	0.02%
Bureau of Health (MECDC)	$7,455,332	1.02%	$6,546,304	0.82%	$9,265,439	1.04%	$8,335,548	0.93%	$9,385,905	1.01%
DHHS Manangement Programs	$12,636,734	1.72%	$31,042,026	3.89%	$36,932,778	4.16%	$41,728,142	4.66%	$38,126,630	4.12%
Other DHHS Programs	$44,094,693	6.01%	$53,817,314	6.75%	$54,316,129	6.12%	$55,090,239	6.16%	$55,624,223	6.01%
Health & Human Services [1]	$363,602,978	49.54%	$399,556,132	50.12%	$421,970,188	47.53%	$413,745,226	46.24%	$441,707,935	47.69%
Inland Fisheries and Wildlife	$3,736,626	0.51%	$4,396,048	0.55%	$5,358,862	0.60%	$4,066,233	0.45%	$3,850,292	0.42%
Judicial Department	$3,263,087	0.44%	$3,826,010	0.48%	$3,733,774	0.42%	$3,500,634	0.39%	$4,415,294	0.48%
Labor										
Safety Education and Training	$2,238,398	0.30%	$2,168,916	0.27%	$2,326,005	0.26%	$2,311,518	0.26%	$2,005,253	0.22%
Other Labor Programs	$1,734,730	0.24%	$886,841	0.11%	$553,728	0.06%	$444,179	0.05%	$1,279,899	0.14%
Labor	$3,973,128	0.54%	$3,055,757	0.38%	$2,879,734	0.32%	$2,755,696	0.31%	$3,285,152	0.35%

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

Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Maine Municipal Bond Bank	$0	0.00%	$0	0.00%	$5,000,000	0.56%	$32,374,653	3.62%	$38,028,429	4.11%
Marine Resources										
Resource Management	$2,338,591	0.32%	$1,530,807	0.19%	$2,135,134	0.24%	$2,259,902	0.25%	$1,882,283	0.20%
Marine Patrol	$1,372,422	0.19%	$1,287,009	0.16%	$1,240,625	0.14%	$1,065,109	0.12%	$1,288,780	0.14%
Other Marine Resources Programs	$649,900	0.09%	$1,679,529	0.21%	$2,142,346	0.24%	$1,835,814	0.21%	$1,734,745	0.19%
Marine Resources	$4,360,913	0.59%	$4,497,345	0.56%	$5,518,105	0.62%	$5,160,825	0.58%	$4,905,807	0.53%
Professional & Financial Regulation										
Licensing and Enforcement	$5,242,088	0.71%	$5,417,511	0.68%	$5,416,788	0.61%	$5,068,102	0.57%	$5,103,685	0.55%
Bureau of Insurance	$7,337,854	1.00%	$7,059,693	0.89%	$6,697,879	0.75%	$8,586,748	0.96%	$7,512,513	0.81%
Bureau of Financial Institutions	$1,934,066	0.26%	$1,646,388	0.21%	$1,874,053	0.21%	$1,823,372	0.20%	$1,751,509	0.19%
Other DPFR Programs	$8,077,015	1.10%	$8,836,230	1.11%	$8,877,276	1.00%	$10,123,048	1.13%	$10,292,612	1.11%
Professional & Financial Regulation	$22,591,023	3.08%	$22,959,822	2.88%	$22,865,996	2.58%	$25,601,271	2.86%	$24,660,319	2.66%
Public Safety										
Turnpike Enforcement	$4,730,786	0.64%	$4,847,306	0.61%	$5,450,911	0.61%	$5,073,895	0.57%	$4,587,160	0.50%
Office of Fire Marshall	$3,787,183	0.52%	$3,984,071	0.50%	$5,059,847	0.57%	$4,367,225	0.49%	$4,347,681	0.47%
Public Safety - State Police	$888,290	0.12%	$751,382	0.09%	$694,900	0.08%	$1,239,743	0.14%	$911,097	0.10%
Public Safety - Other Programs	$3,807,255	0.52%	$4,221,808	0.53%	$4,355,531	0.49%	$5,399,599	0.60%	$4,479,013	0.48%
Public Safety	$13,213,513	1.80%	$13,804,567	1.73%	$15,561,190	1.75%	$16,080,462	1.80%	$14,324,950	1.55%
Public Utilities Commission	$26,569,544	3.62%	$30,680,709	3.85%	$29,253,733	3.29%	$35,360,022	3.95%	$15,545,941	1.68%
Secretary of State										
Secretary of State	$728,824	0.10%	$304,772	0.04%	$249,709	0.03%	$182,512	0.02%	$263,710	0.03%
Bureau of Motor Vehicles	$1,280,484	0.17%	$1,588,055	0.20%	$1,242,635	0.14%	$1,061,757	0.12%	$1,068,612	0.12%
Secretary of State	$2,009,308	0.27%	$1,892,827	0.24%	$1,492,344	0.17%	$1,244,269	0.14%	$1,332,322	0.14%
Transportation										
Highway and Bridge Improvement	$9,769,802	1.33%	$11,206,540	1.41%	$75,875,536	8.55%	$61,228,422	6.84%	$82,550,149	8.91%
Other Transportation Programs	$3,348,516	0.46%	$6,496,528	0.81%	$4,792,818	0.54%	$7,064,565	0.79%	$7,340,873	0.79%
Transportation	$13,118,318	1.79%	$17,703,068	2.22%	$80,668,354	9.09%	$68,292,987	7.63%	$89,891,022	9.71%
Treasurer of State										
Municipal Revenue Sharing - Treasury	$121,236,618	16.52%	$133,009,157	16.69%	$120,837,771	13.61%	$97,424,335	10.89%	$93,156,610	10.06%
Other Treasury Programs	$0	0.00%	$64,998	0.01%	$53,930	0.01%	$11,010	0.00%	$1,481	0.00%
Treasurer of State	$121,236,618	16.52%	$133,074,155	16.69%	$120,891,701	13.62%	$97,435,345	10.89%	$93,158,091	10.06%
Workers' Compensation Board	$8,970,257	1.22%	$9,638,008	1.21%	$10,320,362	1.16%	$9,781,747	1.09%	$9,434,665	1.02%
All Other - State Agencies	$30,991,688	4.22%	$29,878,949	3.75%	$22,651,036	2.55%	$38,882,495	4.35%	$36,982,053	3.99%
Total Expenditures - Other Special Revenue	**$733,940,734**	**100.0%**	**$797,169,711**	**100.0%**	**$887,882,899**	**100.0%**	**$894,709,092**	**100.0%**	**$926,225,567**	**100.0%**

[1] The Department of Mental Health, Mental Retardation and Substance Abuse Services was renamed to the Department of Behavioral and Developmental Services (PL 2001, c. 354) and was then merged with the Department of Human Services (PL 2003, c. 689). Programs and accounts of these departments have yet to be merged into new programs and accounts of the Department of Health and Human Services. During the continued transition, the departments' budgets will be designated with parenthical designation of (formerly BDS) and (formerly DHS) to provide a distinction until the new program structure for the merged department is created.

Table OSR-3 OTHER SPECIAL REVENUE FUNDS
Fiscal Years 2007 - 2011
Expenditures

Expenditures - By Expenditure Category

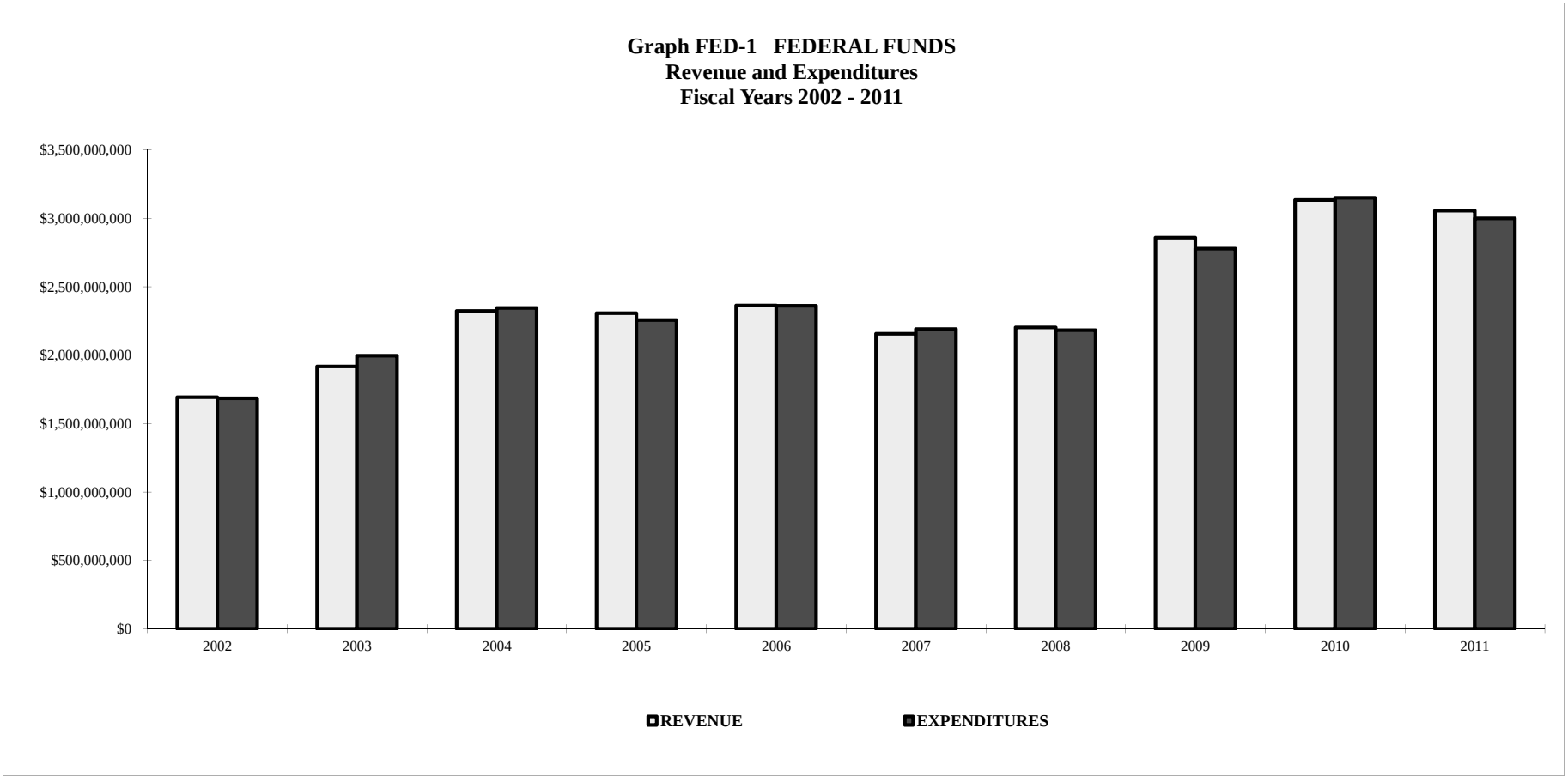
Expenditure Category	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Personal Services										
Salaries and Wages	$77,513,638	10.6%	$89,012,316	11.2%	$92,030,516	10.4%	$95,010,333	10.6%	$95,826,574	10.3%
Retirement Costs	$23,020,787	3.1%	$29,103,997	3.7%	$34,622,503	3.9%	$35,238,760	3.9%	$30,644,247	3.3%
Health Insurance	$14,829,282	2.0%	$18,996,204	2.4%	$21,541,907	2.4%	$22,622,171	2.5%	$24,482,557	2.6%
Other Fringe Benefits	$4,009,366	0.5%	$4,819,788	0.6%	$5,564,475	0.6%	$5,776,501	0.6%	$4,768,146	0.5%
Unemployment Reimbursements	$129,652	0.0%	$109,030	0.0%	$116,639	0.0%	$192,642	0.0%	$185,900	0.0%
Personal Services - Subtotal	$119,502,724	16.3%	$142,041,334	17.8%	$153,876,040	17.3%	$158,840,408	17.8%	$155,907,424	16.8%
All Other										
Professional Services	$70,198,395	9.6%	$72,364,436	9.1%	$69,264,805	7.8%	$70,711,944	7.9%	$53,537,237	5.8%
Travel Expenses	$1,567,585	0.2%	$1,743,397	0.2%	$1,365,488	0.2%	$1,618,590	0.2%	$2,511,665	0.3%
Miscellaneous Operating Expenses	$24,222,708	3.3%	$28,494,856	3.6%	$21,438,961	2.4%	$31,979,313	3.6%	$32,352,026	3.5%
Commodities	$19,375,908	2.6%	$22,315,993	2.8%	$27,697,215	3.1%	$23,121,188	2.6%	$30,276,441	3.3%
Grants, Subsidies and Pensions										
To Other Governments	$137,052,819	18.7%	$152,387,468	19.1%	$140,266,842	15.8%	$121,163,903	13.5%	$121,233,945	13.1%
To Public and Private Organizations	$78,779,893	10.7%	$74,367,641	9.3%	$92,608,409	10.4%	$131,149,737	14.7%	$126,327,847	13.6%
To Individuals	$266,631,178	36.3%	$283,167,424	35.5%	$297,532,426	33.5%	$290,504,656	32.5%	$319,735,160	34.5%
Debt Service										
Principal	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%
Interest	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%
Contributions and Transfers to Other Funds	$5,150,568	0.7%	$6,327,707	0.8%	$6,054,293	0.7%	$5,724,754	0.6%	$5,364,525	0.6%
All Other - Subtotal	$602,979,054	82.2%	$641,168,921	80.4%	$656,228,437	73.9%	$675,974,084	75.6%	$691,338,847	74.6%
Capital Expenditures	$11,458,955	1.6%	$13,959,455	1.8%	$77,778,421	8.8%	$59,894,601	6.7%	$78,979,297	8.5%
Total Expenditures	**$733,940,734**	**100.0%**	**$797,169,711**	**100.0%**	**$887,882,899**	**100.0%**	**$894,709,092**	**100.0%**	**$926,225,567**	**100.0%**

Table OSR-4 Fund for a Healthy Maine (FHM) Revenue - Fiscal Years 2007 - 2011

REVENUE SOURCES	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Tobacco Settlement Payments:										
Base Payments	$47,113,687	92.5%	$47,679,747	76.8%	$52,579,385	76.9%	$43,756,453	76.0%	$41,484,712	76.3%
Strategic Contribution Payments	$0	0.0%	$10,539,443	17.0%	$10,799,369	15.8%	$9,375,838	16.3%	$8,544,647	15.7%
Tobacco Settlement Payments - Subtotal	**$47,113,687**	**92.5%**	**$58,219,190**	**93.8%**	**$63,378,753**	**92.6%**	**$53,132,291**	**92.3%**	**$50,029,359**	**92.0%**
Racino Revenue	$3,538,805	6.9%	$3,735,774	6.0%	$4,981,163	7.3%	$4,500,000	7.8%	$4,500,000	8.3%
Interest Earnings	$297,803	0.6%	$64,695	0.1%	$49,819	0.1%	$20,511	0.0%	$2,494	0.0%
Other Sources	$217	0.0%	$25,000	0.0%	$0	0.0%	($92,660)	-0.2%	($145,147)	-0.3%
Total - All FHM Revenue	**$50,950,512**	**100.0%**	**$62,044,659**	**100.0%**	**$68,409,736**	**100.0%**	**$57,560,142**	**100.0%**	**$54,386,707**	**100.0%**

Table OSR-5 Fund for a Healthy Maine (FHM) Expenditures and Uses - Fiscal Years 2007 - 2011

EXPENDITURES/USES	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Expenditures										
Smoking Cessation and Prevention	$14,444,012	26.3%	$15,680,319	26.4%	$16,480,370	25.3%	$16,513,437	24.7%	$13,832,591	24.0%
Child Care and Child Development	$10,824,441	19.7%	$12,178,707	20.5%	$12,459,823	19.2%	$12,900,163	19.3%	$11,500,335	19.9%
Medicaid Initiatives	$66,206	0.1%	$9,502,019	16.0%	$7,499,291	11.5%	$6,009,773	9.0%	$5,588,780	9.7%
Prescription Drugs	$19,309,117	35.1%	$12,069,185	20.3%	$11,638,182	17.9%	$12,839,107	19.2%	$12,352,334	21.4%
Dirigo Health Program	$0	0.0%	$0	0.0%	$5,000,000	7.7%	$4,683,443	7.0%	$4,441,791	7.7%
Other Health Initiatives	$1,831,290	3.3%	$3,284,555	5.5%	$3,932,506	6.0%	$3,296,806	4.9%	$3,393,818	5.9%
Substance Abuse	$5,822,866	10.6%	$6,470,200	10.9%	$6,457,759	9.9%	$6,466,103	9.7%	$5,027,508	8.7%
Attorney General	$69,289	0.1%	$84,938	0.1%	$95,842	0.1%	$136,130	0.2%	$143,842	0.2%
Subtotal FHM Expenditures	**$52,367,222**	**95.3%**	**$59,269,923**	**99.6%**	**$63,563,772**	**97.7%**	**$62,844,962**	**94.1%**	**$56,281,000**	**97.5%**
Other Uses										
Transfers to (from) General Fund	$2,571,648	4.7%	$225,000	0.4%	$1,464,406	2.3%	$3,925,515	5.9%	$1,455,770	2.5%
Subtotal Other Uses	**$2,571,648**	**4.7%**	**$225,000**	**0.4%**	**$1,464,406**	**2.3%**	**$3,925,515**	**5.9%**	**$1,455,770**	**2.5%**
Total - All Uses	**$54,938,870**	**100.0%**	**$59,494,923**	**100.0%**	**$65,028,178**	**100.0%**	**$66,770,477**	**100.0%**	**$57,736,770**	**100.0%**



	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
REVENUE	**$1,692,968,118**	**$1,917,866,169**	**$2,323,342,429**	**$2,307,285,240**	**$2,363,849,321**	**$2,157,313,818**	**$2,203,198,378**	**$2,859,347,462**	**$3,134,270,899**	**$3,056,049,126**
Annual % Change	**10.8%**	**13.3%**	**21.1%**	**-0.7%**	**2.5%**	**-8.7%**	**2.1%**	**29.8%**	**9.6%**	**-2.5%**
EXPENDITURES	**$1,685,480,263**	**$1,995,895,366**	**$2,346,157,073**	**$2,256,197,990**	**$2,360,956,923**	**$2,189,941,949**	**$2,182,289,850**	**$2,778,286,835**	**$3,150,727,852**	**$3,000,286,460**
Annual % Change	**5.2%**	**18.4%**	**17.5%**	**-3.8%**	**4.6%**	**-7.2%**	**-0.3%**	**27.3%**	**13.4%**	**-4.8%**

Table FED-1 Federal Funds - Revenue - Fiscal Years 2007 - 2011
Federal Expenditures Fund (013) and Federal Block Grant Funds (015) *

REVENUE SOURCE	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 $	2009 % of Total	2010 $	2010 % of Total	2011 $	2011 % of Total
Miscellaneous Taxes, Fees and Assessments	$4,494	0.00%	$1,929	0.00%	$8,024	0.00%	$4,284	0.00%	$3,172	0.00%
From Federal Government	$2,149,689,576	99.65%	$2,192,803,891	99.53%	$2,846,574,162	99.55%	$3,127,621,445	99.79%	$3,048,978,925	99.77%
From Local Governments	$439,082	0.02%	$348,489	0.02%	$4,973,799	0.17%	$825,061	0.03%	$1,384,124	0.05%
From Private Sources	$4,239,368	0.20%	$5,170,783	0.23%	$5,048,875	0.18%	$4,809,036	0.15%	$4,569,121	0.15%
Service Charges for Current Services	$1,952,994	0.09%	$3,138,021	0.14%	$2,351,163	0.08%	$1,010,379	0.03%	$757,473	0.02%
Contributions and Transfers from Other Funds	$208,918	0.01%	$236,846	0.01%	$151,695	0.01%	($37,916)	0.00%	$76,425	0.00%
Sales and Compensation for Loss of Property	$7,062	0.00%	$1,065,885	0.05%	$1,269	0.00%	$6,903	0.00%	$968	0.00%
Fines, Forfeits and Penalties	$30,522	0.00%	$144,238	0.01%	$59,562	0.00%	$0	0.00%	$246,250	0.01%
Earnings on Investments	$741,801	0.03%	$288,296	0.01%	$178,914	0.01%	$31,706	0.00%	$32,667	0.00%
Total - Federal Funds Revenue	**$2,157,313,818**	**100.0%**	**$2,203,198,378**	**100.0%**	**$2,859,347,462**	**100.0%**	**$3,134,270,899**	**100.0%**	**$3,056,049,126**	**100.0%**
*** Includes Federal American Recovery and Reinvestment Act of 2009 (ARRA) Funds in the following amounts:**										
- Federal Expenditure Funds - ARRA	$0	0.00%	$0	0.00%	$260,405,821	9.11%	$671,286,534	21.42%	$567,965,482	18.58%

Table FED-2 Federal Funds Expenditures by Department and Major Programs - Fiscal Years 2007 - 2011

Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 [1] $	2009 [1] % of Total	2010 [1] $	2010 [1] % of Total	2011 [1] $	2011 [1] % of Total
Administrative and Financial Services	$443,288	0.02%	$393,511	0.02%	$551,250	0.02%	$1,127,188	0.04%	$563,822	0.02%
Agriculture, Food and Rural Resources	$3,645,293	0.17%	$3,928,146	0.18%	$4,154,326	0.15%	$4,485,940	0.14%	$4,640,861	0.15%
Attorney General	$4,306,041	0.20%	$1,671,041	0.08%	$1,406,933	0.05%	$1,695,715	0.05%	$1,882,673	0.06%
Conservation										
Land Management and Planning	$6,434,000	0.29%	$28,078	0.00%	$3,148,350	0.11%	$2,545,081	0.08%	$1,961,172	0.07%
Other Dept. of Conservation Programs	$3,890,336	0.18%	$4,189,091	0.19%	$4,577,318	0.16%	$4,485,365	0.14%	$6,973,427	0.23%
Conservation	$10,324,336	0.47%	$4,217,169	0.19%	$7,725,668	0.28%	$7,030,446	0.22%	$8,934,599	0.30%
Corrections										
Administration and Planning	$2,781,185	0.13%	$1,724,130	0.08%	$1,779,396	0.06%	$1,925,526	0.06%	$1,811,367	0.06%
Adult and Juvenile Correctional Facilities	$330,019	0.02%	$625,518	0.03%	$347,191	0.01%	$377,115	0.01%	$290,926	0.01%
Other Corrections Programs	$227,556	0.01%	$200,773	0.01%	$181,951	0.01%	$277,874	0.01%	$342,298	0.01%
Corrections	$3,338,759	0.15%	$2,550,421	0.12%	$2,308,537	0.08%	$2,580,515	0.08%	$2,444,591	0.08%
Cultural Agencies	$2,793,896	0.13%	$2,488,502	0.11%	$2,872,528	0.10%	$2,783,726	0.09%	$2,713,760	0.09%
Defense, Veterans and Emergency Management (DVEM)										
Military Training and Operations	$13,137,860	0.60%	$14,931,715	0.68%	$17,113,331	0.62%	$17,482,357	0.55%	$20,254,433	0.68%
Administration - MEMA	$19,283,896	0.88%	$34,431,137	1.58%	$31,624,345	1.14%	$21,064,169	0.67%	$18,533,085	0.62%
Loring Rebuild Facility	$38,368,829	1.75%	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
Other DVEM Programs	$239,855	0.01%	$163,597	0.01%	$2,035,001	0.07%	$1,417,239	0.04%	$1,577,360	0.05%
Defense, Veterans & Emergency Management	$71,030,439	3.24%	$49,526,449	2.27%	$50,772,676	1.83%	$39,963,765	1.27%	$40,364,877	1.35%
Economic and Community Development (DECD)										
Community Development Block Grant	$18,169,073	0.83%	$13,971,978	0.64%	$13,876,798	0.50%	$19,453,337	0.62%	$21,578,987	0.72%
Other DECD Programs	$5,080,000	0.23%	$1,936,966	0.09%	$1,783,834	0.06%	$614,651	0.02%	$194,883	0.01%
Economic and Community Development	$23,249,073	1.06%	$15,908,945	0.73%	$15,660,633	0.56%	$20,067,988	0.64%	$21,773,870	0.73%
Education										
Child Development Services	$4,815,204	0.22%	$4,645,988	0.21%	$4,259,554	0.15%	$5,859,850	0.19%	$7,723,257	0.26%
Child Nutrition Services	$30,948,690	1.41%	$32,685,271	1.50%	$36,136,651	1.30%	$41,842,158	1.33%	$41,993,016	1.40%
Education of Disadvantaged Children	$60,293,165	2.75%	$54,329,868	2.49%	$61,751,687	2.22%	$75,212,481	2.39%	$69,831,263	2.33%
General Purpose Aid for Local Schools	$0	0.00%	$0	0.00%	$26,336,702	0.95%	$29,895,243	0.95%	$56,338,354	1.88%
IDEA/School Age Special Education	$50,104,295	2.29%	$50,304,113	2.31%	$50,473,953	1.82%	$77,017,124	2.44%	$77,050,326	2.57%
Other Department of Education Programs	$38,830,039	1.77%	$36,675,110	1.68%	$38,783,331	1.40%	$46,259,477	1.47%	$45,490,344	1.52%
Education	$184,991,392	8.45%	$178,640,350	8.19%	$217,741,878	7.84%	$276,086,334	8.76%	$298,426,559	9.95%
Environmental Protection										
Performance Partnership Grant	$7,022,725	0.32%	$7,312,887	0.34%	$7,580,061	0.27%	$7,439,349	0.24%	$7,413,190	0.25%
Other Environmental Protection Programs	$3,368,069	0.15%	$3,561,683	0.16%	$4,225,578	0.15%	$6,205,637	0.20%	$5,537,028	0.18%
Environmental Protection	$10,390,793	0.47%	$10,874,570	0.50%	$11,805,639	0.42%	$13,644,986	0.43%	$12,950,219	0.43%
Health & Human Services [2]										
MaineCare/Medicaid	$1,293,564,940	59.07%	$1,350,385,627	61.88%	$1,767,135,351	63.61%	$1,837,545,203	58.32%	$1,727,045,694	57.56%
MH/DS State Grant Programs	$9,893,435	0.45%	$10,231,880	0.47%	$8,658,382	0.31%	$8,504,112	0.27%	$9,370,720	0.31%

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

Departments/Programs	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 [1] $	2009 [1] % of Total	2010 [1] $	2010 [1] % of Total	2011 [1] $	2011 [1] % of Total
Child Welfare Services/Foster Care	$23,150,109	1.06%	$21,568,399	0.99%	$21,763,023	0.78%	$25,147,975	0.80%	$24,108,654	0.80%
TANF/ASPIRE	$56,465,076	2.58%	$72,791,073	3.34%	$79,301,840	2.85%	$79,947,691	2.54%	$82,489,753	2.75%
Elder Services State Programs	$7,988,835	0.36%	$8,869,441	0.41%	$8,281,230	0.30%	$9,874,981	0.31%	$10,374,007	0.35%
General Assistance	$961,931	0.04%	($250)	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
Bureau of Health (MECDC)	$55,481,098	2.53%	$54,392,949	2.49%	$58,181,021	2.09%	$60,645,418	1.92%	$59,130,568	1.97%
State Supplement to Federal SSI	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%	$0	0.00%
DHHS Manangement Programs	$83,682,463	3.82%	$64,025,811	2.93%	$82,426,709	2.97%	$76,269,792	2.42%	$71,442,343	2.38%
Other DHHS Programs	$76,670,021	3.50%	$77,618,819	3.56%	$71,299,355	2.57%	$76,984,133	2.44%	$67,607,445	2.25%
Health & Human Services [2]	$1,607,857,907	73.42%	$1,659,883,749	76.06%	$2,097,046,912	75.48%	$2,174,919,305	69.03%	$2,051,569,183	68.38%
Inland Fisheries and Wildlife	$6,069,168	0.28%	$7,456,190	0.34%	$9,583,831	0.34%	$11,095,694	0.35%	$7,921,760	0.26%
Judicial Department	$3,009,411	0.14%	$3,605,305	0.17%	$3,306,435	0.12%	$3,553,754	0.11%	$4,236,080	0.14%
Labor										
Rehabilitation Services	$17,153,465	0.78%	$16,276,366	0.75%	$17,571,519	0.63%	$17,860,642	0.57%	$18,958,573	0.63%
Employment Services Activities	$21,560,535	0.98%	$22,258,756	1.02%	$25,199,193	0.91%	$37,247,837	1.18%	$31,200,624	1.04%
Employment Security Services	$20,356,163	0.93%	$21,541,172	0.99%	$101,761,980	3.66%	$252,661,946	8.02%	$214,751,780	7.16%
Other Labor Programs	$6,267,870	0.29%	$4,963,818	0.23%	$3,180,800	0.11%	$1,915,145	0.06%	$1,783,594	0.06%
Labor	$65,338,033	2.98%	$65,040,111	2.98%	$147,713,492	5.32%	$309,685,569	9.83%	$266,694,570	8.89%
Marine Resources	$5,251,425	0.24%	$5,369,154	0.25%	$5,964,802	0.21%	$7,175,829	0.23%	$7,683,295	0.26%
Public Safety										
Public Safety - State Police	$3,637,167	0.17%	$2,199,205	0.10%	$2,342,914	0.08%	$2,157,722	0.07%	$2,414,027	0.08%
Public Safety - Other Programs	$3,642,473	0.17%	$5,431,675	0.25%	$5,660,708	0.20%	$7,867,574	0.25%	$7,227,542	0.24%
Public Safety	$7,279,639	0.33%	$7,630,880	0.35%	$8,003,621	0.29%	$10,025,296	0.32%	$9,641,569	0.32%
Secretary of State	$3,544,672	0.16%	$1,989,964	0.09%	$2,010,714	0.07%	$1,602,684	0.05%	$1,449,340	0.05%
Transportation										
Highway and Bridge Improvement	$150,290,469	6.86%	$138,437,104	6.34%	$156,747,846	5.64%	$225,080,641	7.14%	$178,424,321	5.95%
Maintenance and Operations	$6,414,719	0.29%	$7,421,981	0.34%	$10,655,675	0.38%	$6,209,032	0.20%	$5,945,407	0.20%
Other Transportation Programs	$12,747,656	0.58%	$9,768,126	0.45%	$10,931,747	0.39%	$14,277,142	0.45%	$38,116,772	1.27%
Transportation	$169,452,844	7.74%	$155,627,212	7.13%	$178,335,269	6.42%	$245,566,815	7.79%	$222,486,500	7.42%
All Other - State Agencies	$7,625,539	0.35%	$5,488,179	0.25%	$11,321,692	0.41%	$17,636,303	0.56%	$33,908,331	1.13%
Total Expenditures - Federal Funds	**$2,189,941,949**	**100.0%**	**$2,182,289,850**	**100.0%**	**$2,778,286,835**	**100.0%**	**$3,150,727,852**	**100.0%**	**$3,000,286,460**	**100.0%**

[1] Includes American Recovery and Reinvestment Act of 2009 (ARRA) spending totaling $240,544,841 in FY 2009, $690,285,452 in FY 2010 and $561,253,766 in FY 2011.

[2] The Department of Mental Health, Mental Retardation and Substance Abuse Services was renamed to the Department of Behavioral and Developmental Services (PL 2001, c. 354) and was then merged with the Department of Human Services (PL 2003, c. 689). Programs and accounts of these departments have yet to be merged into new programs and accounts of the Department of Health and Human Services. During the continued transition, the departments' budgets will be designated with parenthical designation of (formerly BDS) and (formerly DHS) to provide a distinction until the new program structure for the merged department is created.

Table FED-3 FEDERAL FUNDS
Fiscal Years 2007 - 2011
Expenditures

Expenditures - By Expenditure Category

Expenditure Category	2007 $	2007 % of Total	2008 $	2008 % of Total	2009 * $	2009 * % of Total	2010 * $	2010 * % of Total	2011 * $	2011 * % of Total
Personal Services										
Salaries and Wages	$89,976,023	4.1%	$82,784,784	3.8%	$88,886,365	3.2%	$91,367,668	2.9%	$82,977,784	2.8%
Retirement Costs	$27,012,541	1.2%	$24,580,670	1.1%	$27,489,073	1.0%	$27,913,003	0.9%	$22,226,075	0.7%
Health Insurance	$20,144,082	0.9%	$17,251,136	0.8%	$18,349,602	0.7%	$19,175,061	0.6%	$18,714,282	0.6%
Other Fringe Benefits	$4,411,359	0.2%	$4,217,703	0.2%	$4,505,449	0.2%	$4,696,799	0.1%	$3,821,422	0.1%
Unemployment Reimbursements	$76,015	0.0%	$78,468	0.0%	$119,793	0.0%	$127,551	0.0%	$199,421	0.0%
Personal Services - Subtotal	$141,620,020	6.5%	$128,912,761	5.9%	$139,350,282	5.0%	$143,280,082	4.5%	$127,938,983	4.3%
All Other										
Professional Services	$103,578,117	4.7%	$67,497,577	3.1%	$82,811,572	3.0%	$85,752,584	2.7%	$86,219,324	2.9%
Travel Expenses	$3,852,061	0.2%	$3,382,517	0.2%	$3,606,202	0.1%	$3,878,672	0.1%	$3,217,515	0.1%
Miscellaneous Operating Expenses	$19,610,261	0.9%	$19,191,028	0.9%	$21,525,802	0.8%	$24,032,108	0.8%	$20,954,419	0.7%
Commodities	$38,984,344	1.8%	$39,345,247	1.8%	$52,901,437	1.9%	$52,585,949	1.7%	$48,043,144	1.6%
Grants, Subsidies and Pensions										
To Other Governments	$194,995,669	8.9%	$198,710,517	9.1%	$224,748,924	8.1%	$280,326,596	8.9%	$299,298,449	10.0%
To Public and Private Organizations	$170,644,963	7.8%	$170,147,881	7.8%	$177,736,314	6.4%	$211,154,344	6.7%	$203,421,036	6.8%
To Individuals	$1,372,452,525	62.7%	$1,431,984,454	65.6%	$1,941,183,395	69.9%	$2,152,698,487	68.3%	$2,029,634,319	67.6%
Debt Service										
Principal	$3,915,000	0.2%	$4,015,000	0.2%	$4,135,000	0.1%	$7,625,000	0.2%	$7,950,000	0.3%
Interest	$1,615,519	0.1%	$2,386,001	0.1%	$2,249,332	0.1%	$3,024,978	0.1%	$3,535,185	0.1%
Contributions and Transfers to Other Funds	$7,153,421	0.3%	$6,666,386	0.3%	$6,186,919	0.2%	$5,483,160	0.2%	$5,326,424	0.2%
All Other - Subtotal	$1,916,801,880	87.5%	$1,943,326,609	89.0%	$2,517,084,896	90.6%	$2,826,561,878	89.7%	$2,707,599,816	90.2%
Capital Expenditures	$131,520,050	6.0%	$110,050,480	5.0%	$121,851,658	4.4%	$180,885,892	5.7%	$164,747,660	5.5%
Total Expenditures	**$2,189,941,949**	**100.0%**	**$2,182,289,850**	**100.0%**	**$2,778,286,835**	**100.0%**	**$3,150,727,852**	**100.0%**	**$3,000,286,460**	**100.0%**

* Includes American Recovery and Reinvestment Act of 2009 (ARRA) spending totaling $240,544,841 in FY 2009, $690,285,452 in FY 2010 and $561,253,766 in FY 2011.

SECTION IV – SUMMARY OF BONDED DEBT

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

A 25-year history of Maine's general obligation bonds outstanding as of each June 30th is provided in Table IV-1, GENERAL OBLIGATION BONDED DEBT. The outstanding bonds (for the fiscal years 1987 through 2011) are segregated into General Fund, Highway Fund and self-liquidating bonds. General obligation bonds are approved by the voters and pledge the full faith and credit of the State. The self-liquidating 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 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 Department of Commerce, Bureau of Census and Maine's State Planning Office. Personal income figures are from the United States Department of Commerce, Bureau of Economic Analysis.

Table IV-2, TAX-SUPPORTED DEBT SERVICE COSTS, details the annual debt service costs for 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" used to guide 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 on page 117.

In addition to the obligations described above, the State's credit is pledged to guarantee certain loans. As of June 30, 2011 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	UNIVERSITY OF MAINE	PUBLIC SERVICES ENTERPRISES	STATE COLLEGES AND VOCATIONAL INSTITUTIONS	TOTAL SELF-LIQUIDATING BONDS	**TOTAL GENERAL OBLIGATION BONDS**	GENERAL FUND	HIGHWAY FUND	**TOTAL BONDS AUTHORIZED BUT UNISSUED**	
1987	183,990,000	92,365,000	9,895,000	1,710,000	8,615,000	20,220,000	**296,575,000**	173,360,813	9,000,000	**182,360,813**	**478,935,813**
1988	201,160,000	88,170,000	9,420,000	1,620,000	7,905,000	18,945,000	**308,275,000**	199,855,396	29,500,000	**229,355,396**	**537,630,396**
1989	221,645,000	98,850,000	8,930,000	1,530,000	7,145,000	17,605,000	**338,100,000**	225,372,000	9,500,000	**234,872,000**	**572,972,000**
1990	202,405,000	87,610,000	8,435,000	1,440,000	6,385,000	16,260,000	**306,275,000**	296,441,265	26,500,000	**322,941,265**	**629,216,265**
1991	277,710,000	102,870,000	7,910,000	1,350,000	5,580,000	14,840,000	**395,420,000**	104,205,600	4,000,000	**108,205,600**	**503,625,600**
1992	308,890,000	107,395,000	7,380,000	1,260,000	4,755,000	13,395,000	**429,680,000**	122,725,600	39,000,000	**161,725,600**	**591,405,600**
1993	405,822,000	136,320,000	0	1,170,000	1,393,000	2,563,000	**544,705,000**	34,295,600	0	**34,295,600**	**579,000,600**
1994	383,618,000	143,355,000	0	1,080,000	1,232,000	2,312,000	**529,285,000**	30,150,000	17,000,000	**47,150,000**	**576,435,000**
1995	377,055,000	136,950,000	0	990,000	1,065,000	2,055,000	**516,060,000**	36,800,600	0	**36,800,600**	**552,860,600**
1996	369,458,000	144,440,000	0	900,000	892,000	1,792,000	**515,690,000**	44,255,316	11,400,000	**55,655,316**	**571,345,316**
1997	339,621,000	129,060,000	0	810,000	720,000	1,530,000	**470,211,000**	47,055,316	6,400,000	**53,455,316**	**523,666,316**
1998	337,575,000	139,180,000	0	720,000	570,000	1,290,000	**478,045,000**	73,890,316	16,900,000	**90,790,316**	**568,835,316**
1999	334,725,000	133,700,000	0	630,000	485,000	1,115,000	**469,540,000**	46,505,316	0	**46,505,316**	**516,045,316**
2000	341,205,000	111,230,000	0	540,000	400,000	940,000	**453,375,000**	115,351,316	19,226,031	**134,577,347**	**587,952,347**
2001	297,405,000	108,635,000	0	450,000	315,000	765,000	**406,805,000**	93,301,316	1,031	**93,302,347**	**500,107,347**
2002	260,790,000	85,335,000	0	370,000	230,000	600,000	**346,725,000**	275,861,000	1,031	**275,862,031**	**622,587,031**
2003	293,990,000	64,120,000	0	300,000	145,000	445,000	**358,555,000**	262,881,000	1,031	**262,882,031**	**621,437,031**
2004	355,025,000	61,105,000	0	230,000	60,000	290,000	**416,420,000**	220,401,000	1,031	**220,402,031**	**636,822,031**
2005	439,110,000	47,825,000	0	160,000	0	160,000	**487,095,000**	71,545,000	0	**71,545,000**	**558,640,000**
2006	433,585,000	33,875,000	0	90,000	0	90,000	**467,550,000**	70,138,101	27,000,000	**97,138,101**	**564,688,101**
2007	398,280,000	50,460,000	0	20,000	0	20,000	**448,760,000**	66,265,571	100,000,000	**166,265,571**	**615,025,571**
2008	378,575,000	97,260,000	0	0	0	0	**475,835,000**	181,502,000	40,000,000	**221,502,000**	**697,337,000**
2009	408,925,000	121,065,000	0	0	0	0	**529,990,000**	83,439,000	0	**83,439,000**	**613,429,000**
2010	365,775,000	134,325,000	0	0	0	0	**500,100,000**	179,608,667	25,000,000	**204,608,667**	**704,708,667**
2011	378,880,000	141,350,000	0	0	0	0	**520,230,000**	96,525,000	0	**96,525,000**	**616,755,000**

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-I General Obligation Bonded Debt Per Capita and Percent of Personal Income

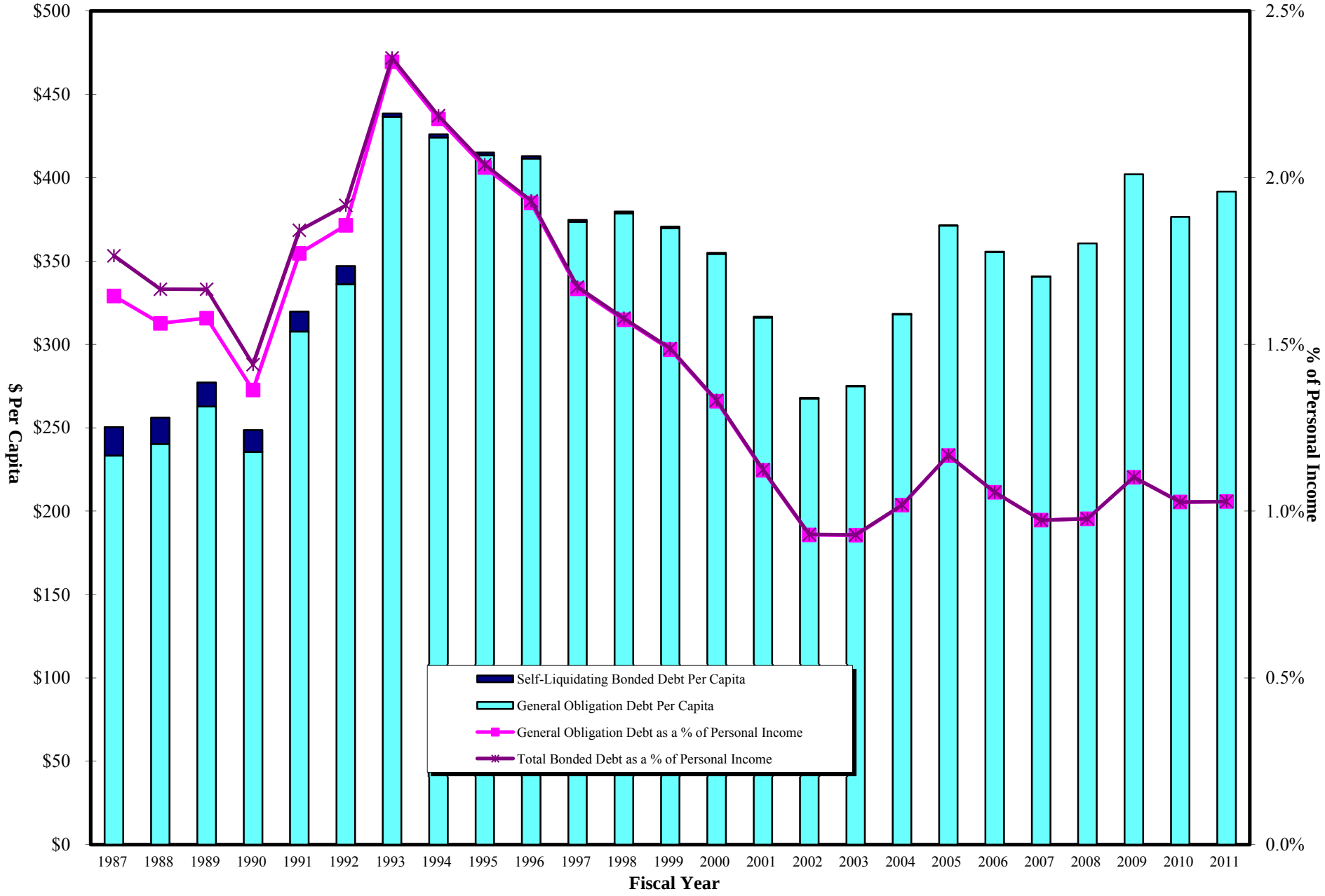


TABLE IV-2 TAX-SUPPORTED DEBT SERVICE COSTS

FISCAL YEAR	General Obligation 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 GENERAL OBLIGATION DEBT SERVICE**	TOTAL BONDS RETIRED	TOTAL INTEREST PAID	**TOTAL MGFA DEBT SERVICE**	TOTAL PRINCIPAL RETIRED	TOTAL INTEREST PAID	**TOTAL MISC DEBT SERVICE**		
1987	34,985,000	20,604,757	**55,589,757**	0	0	**0**	N/A	N/A	**N/A**	**55,589,757**	**4.38%**
1988	37,295,000	20,899,161	**58,194,161**	0	0	**0**	N/A	N/A	**N/A**	**58,194,161**	**3.99%**
1989	40,615,000	21,849,613	**62,464,613**	0	0	**0**	N/A	N/A	**N/A**	**62,464,613**	**3.85%**
1990	47,980,000	22,353,812	**70,333,812**	20,000	598,640	**618,640**	N/A	N/A	**N/A**	**70,952,452**	**4.51%**
1991	45,560,000	19,360,524	**64,920,524**	175,000	443,205	**618,205**	N/A	N/A	**N/A**	**65,538,729**	**4.03%**
1992	45,710,000	25,537,077	**71,247,077**	420,000	1,276,731	**1,696,731**	1,630,000	1,306,563	**2,936,563**	**75,880,372**	**4.44%**
1993	46,190,000	29,424,908	**75,614,908**	430,000	982,878	**1,412,878**	1,855,000	913,138	**2,768,138**	**79,795,924**	**4.51%**
1994	61,963,680	31,584,599	**93,548,279**	455,000	856,050	**1,311,050**	2,135,000	794,875	**2,929,875**	**97,789,204**	**5.33%**
1995	74,317,610	30,465,440	**104,783,050**	90,000	740,930	**830,930**	1,810,000	678,370	**2,488,370**	**108,102,350**	**5.72%**
1996	76,807,345	26,944,639	**103,751,984**	765,000	726,542	**1,491,542**	1,828,571	570,560	**2,399,131**	**107,642,657**	**5.33%**
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**	41,415,000	8,652,172	**50,067,172**	31,777,321	1,759,931	**33,537,252**	**190,824,950**	**6.22%**
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%**

Notes:

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

[2] Data for miscellaneous other tax supported debt is not currently available prior to fiscal year 1992. Source: 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 [1]	Total Bonds Retired	Total Bonds Issued	Net Change in Debt Outstanding
1992	$14,375,000	$1,276,731	$420,000	$0	($420,000)
1993	$13,945,000	$982,878	$430,000	$0	($430,000)
1994	$16,255,000	$856,050	$455,000 [2]	$2,765,000 [2]	$2,310,000
1995	$16,165,000	$740,930	$90,000	$0	($90,000)
1996	$15,400,000	$726,542	$765,000	$0	($765,000)
1997	$20,595,000	$854,072	$795,000	$5,990,000	$5,195,000
1998	$19,575,000	$974,676	$1,020,000	$0	($1,020,000)
1999	$18,515,000	$1,152,650	$1,060,000	$0 [3]	($1,060,000)
2000	$104,360,000	$4,097,984	$1,100,000	$86,945,000 [4]	$85,845,000
2001	$159,975,000	$7,919,123	$3,235,000	$58,850,000	$55,615,000
2002	$192,170,000	$9,518,238	$4,290,000	$36,485,000	$32,195,000
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 [5]	$13,010,000 [5]	$1,160,000
2005	$189,570,000	$7,750,981	$11,045,000 [6]	$2,665,000 [6]	($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	$41,415,000	$37,560,000	($3,855,000)
2011	$172,150,000	$7,804,829	$16,930,000	$0	($16,930,000)

Outstanding Debt by Category on June 30, 2011

Outstanding Debt	Judicial Limit	State Agency	Corrections	Psychiatric Treatment Facility	Capital Construction and Repair	Total
	$55,882,983 [7]	$37,228,489 [8]	$48,364,860 [9]	$19,510,594 [10]	$11,163,074 [11]	$172,150,000

Notes:

[1] Interest paid prior to FY 1995 is on an accrual basis, after FY 1995 on a cash basis.

[2] Does not reflect an additional $13,490,000 of outstanding debt that was refunded in FY 1994 without changing the net amount of debt outstanding.

[3] Not shown is an additional $10,350,000 that was issued through a line of credit - $8,157,411 for state facilities and $2,187,589 for correctional facilities. It was the first non-judicial borrowing and was paid off in FY 2000.

[4] Not shown is an additional $3,276,000 borrowed through a line of credit that was paid off in FY 2000 (same year).

[5] Does not reflect an additional $34,915,000 of outstanding debt that was refunded in FY 2004 without changing the net amount of debt outstanding.

[6] Does not reflect an additional $51,545,000 of outstanding debt that was refunded in FY 2005 in exchange for $54,210,000 in new principal.

[7] 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.

[8] 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.

[9] PL 1997, c. 752 authorized $85,000,000 for correctional facilities not subject to the $53,000,000 limit for state facilities effective July 9, 1998.

[10] 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.

[11] 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.468 added $9,000,000 for the same purpose effective 6/29/05.

SECTION V – 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 and the Reserve for General Fund Operating Capital. The history presented in the table and graph on the next page begins in 1985 with the creation of the Maine Rainy Day Fund, the predecessor of the Maine Budget Stabilization Fund.

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 revised Budget Stabilization Fund is intended to work in conjunction with the appropriations limitation. When General Fund budgeted resources exceed the appropriation limitation, the excess budgeted resources are 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 available unappropriated surplus of the General Fund, the so-called "cascade." Statutory provisions require the State Controller to transfer as the third priority after transfers to the State Contingent Account and the Loan Insurance Reserve Fund at the Finance Authority of Maine 35% of the remaining unappropriated surplus of the General Fund when the fund is not at its statutory cap. The ongoing statutory provisions may be preempted by one-time exceptions for special purposes. At the close of fiscal year 2011, additional fixed dollar transfers from the "cascade" were established to provide funding for 3 specific purposes as higher priorities than the percentage distributions pursuant to 5 M.R.S.A. §1536. These included an additional $25,000,000 transfer to the Maine Budget Stabilization Fund in addition to the percentage distribution.

The statutory cap for the fund is 12% of the total General Fund revenue received in the immediately preceding fiscal year, which at the close of a fiscal year is the year being closed.

Reserve for General Fund Operating Capital

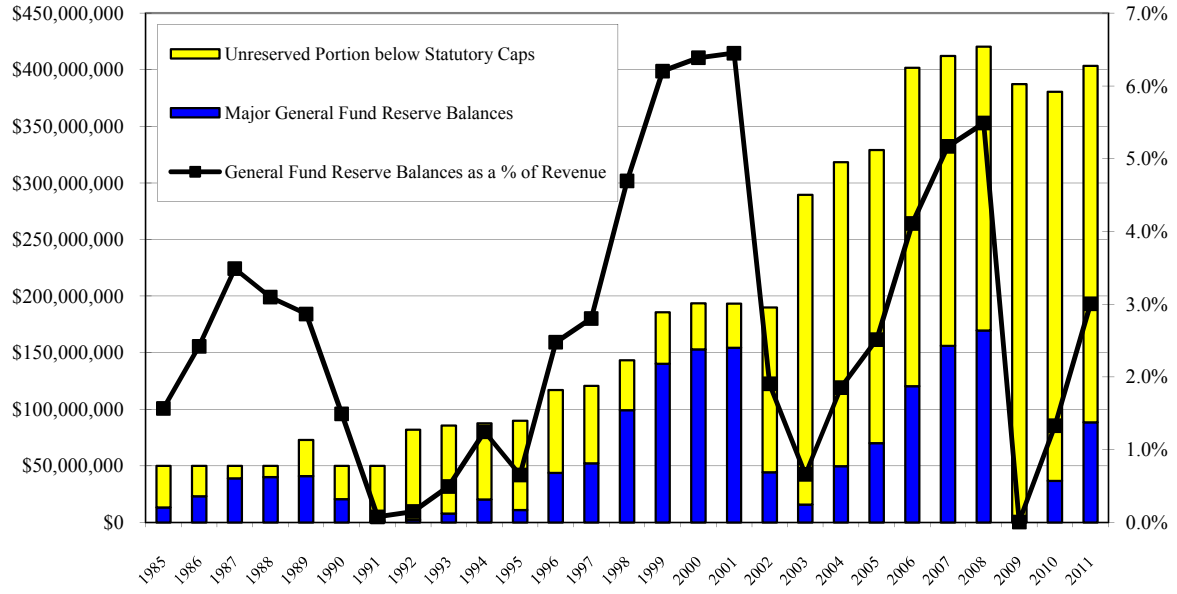
The Reserve for General Fund Operating Capital is a General Fund reserve fund or account that maintains a balance to provide a cash flow reserve for the General Fund. It was originally enacted as 5 M.R.S.A. §1511 in 1975 and was moved to 5 M.R.S.A. §1536 with the enactment of the Maine Budget Stabilization Fund and the appropriations limitation effective July 1, 2005. This reserve is capitalized at the close of the fiscal year in the same manner as the Maine Budget Stabilization Fund with the Reserve for General Fund Operation Capital receiving 20%. The reserve does not receive interest earnings. The statutory cap for this reserve is currently $50,000,000.

TABLE V-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)		Reserve for General Fund Operating Capital		Ending Balances as a % of General Fund Revenue
	Statutory Cap	Ending Balance	Statutory Cap	Ending Balance	
1985	$25,000,000	$1,303,556	$25,000,000	$12,000,000	1.6%
1986	$25,000,000	$9,969,161	$25,000,000	$13,000,000	2.4%
1987	$25,000,000	$25,000,000	$25,000,000	$14,000,000	3.5%
1988	$25,000,000	$25,000,000	$25,000,000	$15,000,000	3.1%
1989	$48,000,000	$25,000,000	$25,000,000	$16,000,000	2.9%
1990	$25,000,000	$3,595,563	$25,000,000	$17,000,000	1.5%
1991	$25,000,000	$82,473	$25,000,000	$1,000,000	0.1%
1992	$56,963,388	$756,513	$25,000,000	$1,500,000	0.1%
1993	$60,498,524	$6,713,842	$25,000,000	$1,000,000	0.5%
1994	$62,456,106	$16,765,494	$25,000,000	$3,500,000	1.2%
1995	$64,955,539	$6,422,240	$25,000,000	$4,500,000	0.7%
1996	$66,869,457	$38,240,859	$50,000,000	$5,500,000	2.5%
1997	$70,656,030	$45,724,219	$50,000,000	$6,500,000	2.8%
1998	$93,154,315	$91,690,842	$50,000,000	$7,500,000	4.7%
1999	$135,583,098	$131,689,407	$50,000,000	$8,500,000	6.2%
2000	$143,713,008	$143,478,658	$50,000,000	$9,500,000	6.4%
2001	$143,437,701	$143,713,008	$50,000,000	$10,500,000	6.5%
2002	$139,899,634	$33,920,682	$50,000,000	$10,500,000	1.9%
2003	$239,469,019	$10,579,345	$50,000,000	$5,289,672	0.7%
2004	$268,353,956	$33,158,244	$50,000,000	$16,532,953	1.9%
2005	$279,084,505	$47,071,215	$50,000,000	$23,093,792	2.5%
2006	$351,819,082	$79,902,987	$50,000,000	$40,615,146	4.1%
2007	$362,351,447	$115,479,866	$50,000,000	$40,615,146	5.2%
2008	$370,538,280	$128,877,009	$50,000,000	$40,615,146	5.5%
2009	$337,364,195	$195,343	$50,000,000	$0	0.0%
2010	$330,681,900	$25,385,082	$50,000,000	$11,215,157	1.3%
2011	$353,394,811	$71,466,814	$50,000,000	$17,083,994	3.0%

Graph V-1 General Fund Reserve Fund Balances
History of Ending Balances and Statutory Caps



SECTION VI – 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 relatively simple measures: taxes as a percent of personal income and taxes per capita. Included in this analysis are all state and local taxes, which includes 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).

These taxes are divided by Maine's personal income and population to present taxes as a percentage of personal income and taxes per capita amounts. Personal income and population data are from the United States Department of Commerce, Bureau of Economic Analysis and Bureau of Census and Maine's State Planning Office. This year's report also provides an inflation-adjusted analysis of per capita income to compare the "real" or inflation-adjusted growth of state and local taxes to population.

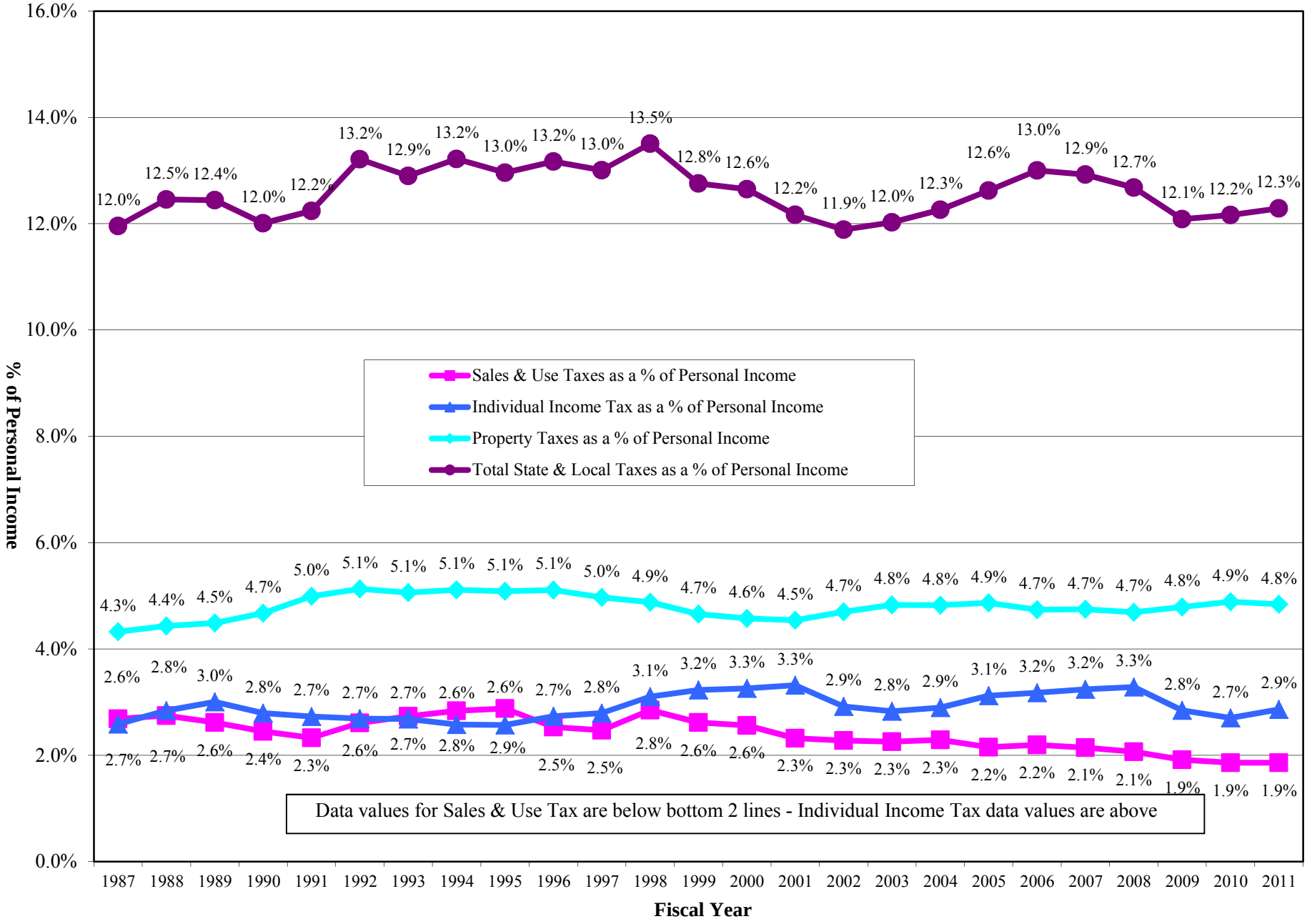
As mentioned above, this section represents relatively simple measures of tax burden that are often used to compare tax burdens for all states. The Research Division of Maine Revenue Services within the Department of Administrative and Financial Services presents a much more comprehensive analysis of Maine's tax burden in its report, *Maine Tax Incidence Study: A Distributional Analysis of Maine's State and Local Taxes*. The report is required to be updated biennially by M.R.S.A. 36 §200.

In an effort to get "credit" in the national rankings for some major tax relief programs funded by General Fund appropriations, the accounting treatment of these programs was changed. Beginning in fiscal year 2005, the method of funding the Maine Residents Property Tax program was changed from a direct General Fund appropriation to a revenue transfer and a reduction to General Fund revenue. The method of funding the Business Equipment Tax Reimbursement program and the Business Equipment Property Tax Exemption program changed similarly beginning in fiscal year 2006 and 2009, respectively. Although reported by the State as reductions of individual income tax revenue through fiscal year 2009, these reductions of individual income tax revenue are considered transfers by the Bureau of Census. As a consequence, the Bureau of Census does not reflect these tax relief program expenditures as adjustments to Maine's tax burden. The analysis in this section mirrors the Bureau of Census treatment of these tax relief programs and does not reduce individual income tax or tax burden for these tax reimbursement program costs. The table below summarizes the impact on tax burden if the transfers were calculated as a reduction to total state and local taxes.

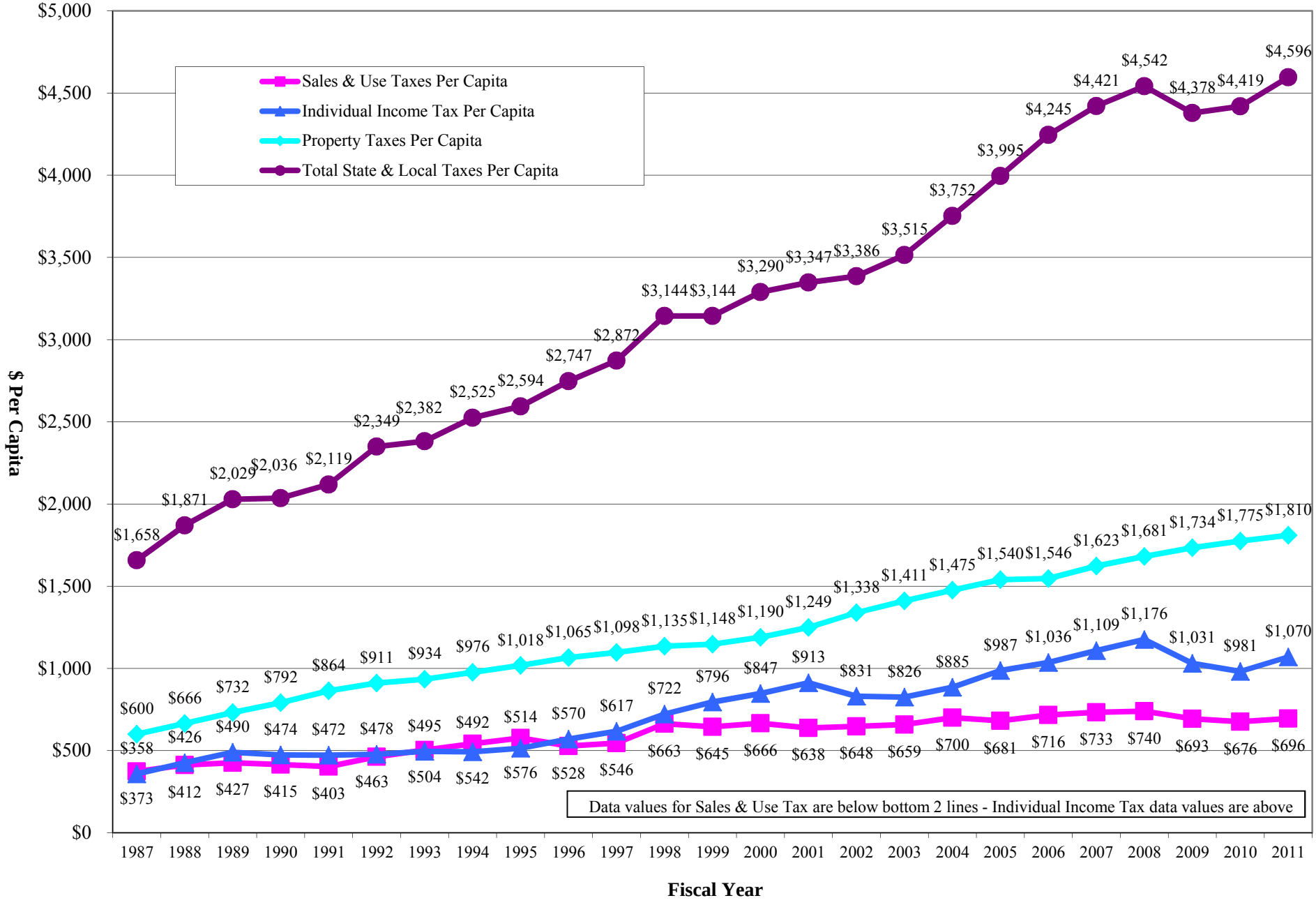
Reductions to Tax Burden from inclusion of Tax Relief Programs

Fiscal Year	Per Capita	As a % of Personal Income
2005	($20)	-0.06%
2006	($83)	-0.10%
2007	($84)	-0.10%
2008	($86)	-0.10%
2009	($92)	-0.10%
2010	($86)	-0.08%
2011	($86)	-0.08%

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

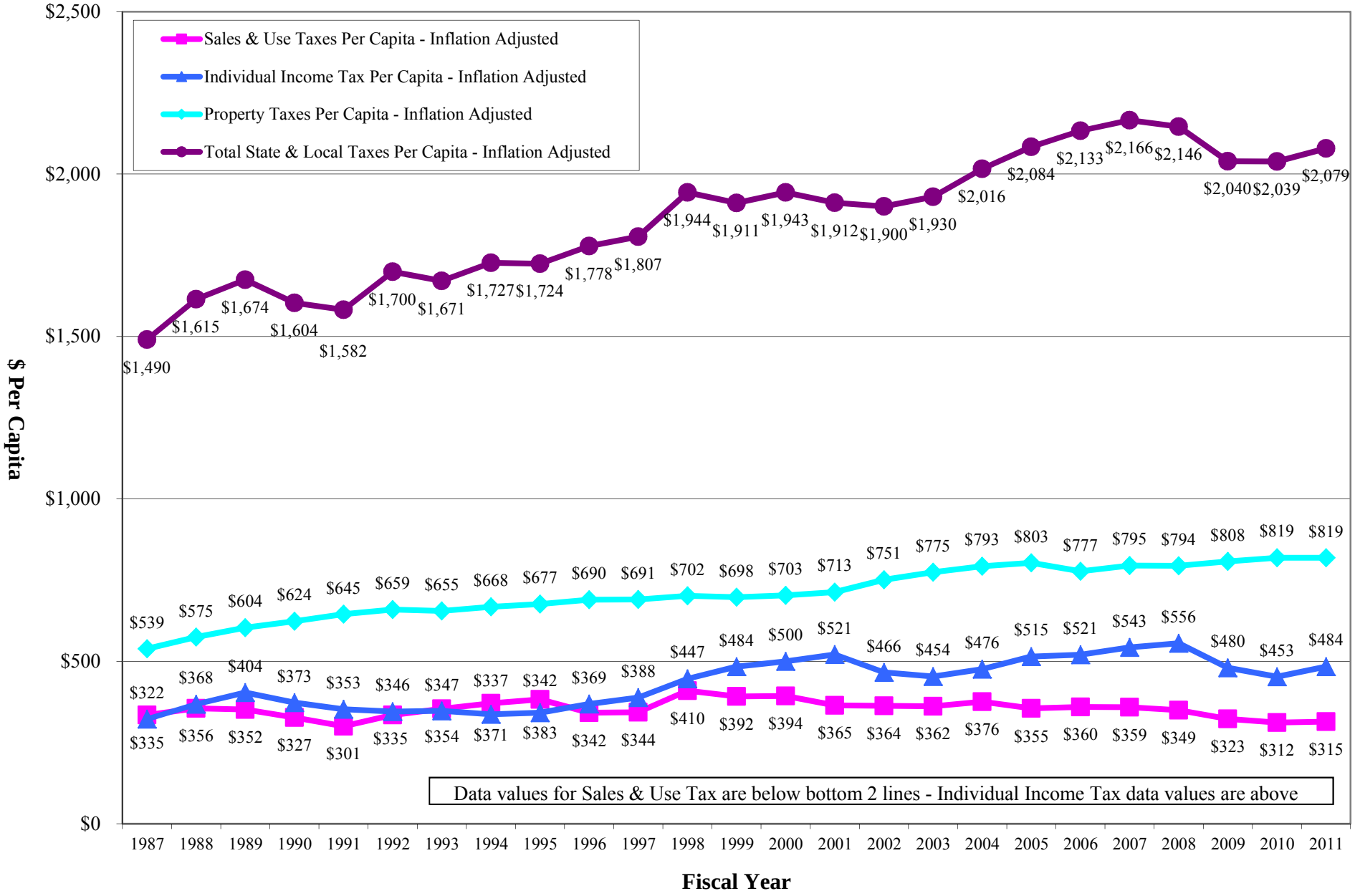


Graph VI-2 State and Local Taxes Per Capita



Graph VI-3 State and Local Taxes Per Capita - Inflation Adjusted

Adjusted for Inflation using Consumer Price Index - All Urban Consumers (1982-1984 average = 100)



SECTION VII – 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 VII-1 and Graph VII-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 x 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.

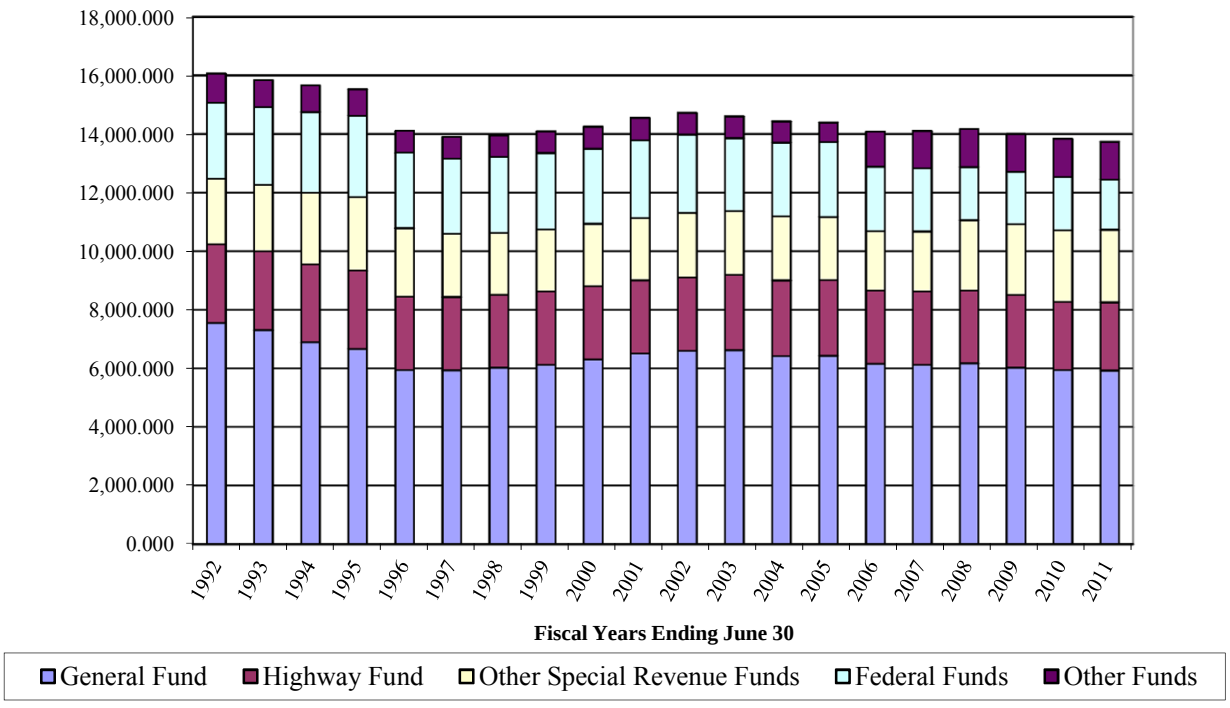
There are other limitations to the use of authorized position counts as an indicator of number of employees. Primarily, authorized positions are vacant from time to time throughout the year due to employee turnover. In fact, the Personal Services appropriations and allocations are reduced by an attrition factor that assumes that overall positions will be unfilled or vacant 5% of the time for the 2010-2011 biennium.

Table VII-1 History of Authorized Position Counts

Fiscal Year	General Fund	Highway Fund	Other Special Revenue Funds	Federal Funds [1]	Other Funds [2]	Total - All Funds
1992	7,542.000	2,691.000	2,235.500	2,595.000	1,003.000	16,066.500
1993	7,300.000	2,692.000	2,278.000	2,650.500	921.000	15,841.500
1994	6,886.000	2,663.000	2,445.000	2,757.000	913.000	15,664.000
1995	6,663.500	2,671.000	2,510.000	2,779.500	905.500	15,529.500
1996	5,945.500	2,503.500	2,336.500	2,577.500	746.000	14,109.000
1997	5,928.500	2,502.500	2,157.500	2,563.500	746.000	13,898.000
1998	6,017.872	2,495.075	2,113.257	2,587.265	739.899	13,953.368
1999	6,124.826	2,499.075	2,125.103	2,602.265	741.899	14,093.168
2000	6,307.145	2,495.890	2,132.338	2,562.563	751.024	14,248.960
2001	6,504.214	2,495.890	2,124.092	2,662.018	763.385	14,549.600
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

Notes:

[1] Federal Funds include Federal Expenditures Fund and Federal Block Grant Funds.

[2] Other Funds include enterprise fund, internal service funds and trust funds.

Graph VII-1 History of Authorized Position Counts