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**M E M O R A N D U M**

**TO:** Governor Paul R. LePage  
Members, Legislative Council  
Members, Joint Standing Committee on Appropriations and Financial Affairs  
Members, Joint Standing Committee on Taxation

**FROM:** Richard W. Rosen, Commissioner  
Department of Administrative & Financial Services

**DATE:** October 14, 2016

**SUBJ:** Revenues – September

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September General Fund revenues were over budget by \$16.7 million or 4.7 percent. For the first quarter of fiscal year 2017, General Fund revenues are \$32.5 million over budget (+3.7%). Adjusting for timing issues with BETR payments and one-time Service Provider and Insurance Premium Tax audit payments, General Fund revenues would still be over budget through September by approximately \$22.5 million (+2.6%). Compared to the same three-month period of last fiscal year, FY17 General Fund revenues are up by 5.1 percent (+\$43.9 million).

August taxable sales (September revenue) increased by 7.7 percent over a year ago. Business sectors representing taxable sales made primarily to households increased by 7.8 percent over last August. For the month, sales and use and service provider taxes combined were \$4.5 million over budget. Auto/transportation sales increased by 8.5 percent over last August and are up 2 percent year-over-year for the three-month period. Tourism-related sales, specifically those tied to restaurants and lodging, increased over last August, growing 3.3 percent and 6.2 percent, respectively. For the three-month summer tourism season (June-August), restaurant sales increased by 5.9 percent over last year and lodging sales increased by 8.2 percent.

Corporate income tax receipts were over budget in September by \$4.9 million. Most of the monthly surplus (\$3.2 million) came from estimated and final payments. September is a key month for estimated payments, and estimated payments in September exceeded budget by \$1.3 million.

Individual income tax revenues were slightly (\$638,792) under budget for the month. Year-to-date individual income tax receipts are \$2.9 million over budget (+0.8%). Final and estimated payments accounted for most of the monthly variance, with withholding receipts ending the month under budget by \$4.4 million. The third estimated payment of the year was \$3.8 million over budget. The first three estimated payments of the fiscal year are down 2.5 percent over 2015, but that is better growth than forecasted. Withholding revenue is under budget by \$12.2 million through the first three months of the fiscal year. We are watching withholding receipts carefully as the next Revenue Forecasting Committee meeting approaches.

### Sales & Use Taxes

Revenue was \$5.1 million over budget for the month and \$10.4 million (+2.7%) over budget fiscal year-to-date. Revenue was \$27.6 million (+7.4%) over prior fiscal year-to-date collections.

### Taxable Sales

Total taxable sales for the month of August (September revenue) were 7.7 percent over August 2015. The annual rate of change, excluding utilities, was 6.8 percent. Building supply sales were up 8.6 percent for the month and 8 percent for the year ending in August. Sales of taxable items in food stores were up 25.4 percent for the month and 17.7 percent for the year. General merchandise sales (primarily sales of goods sold in large department and discount stores) were up 4.4 percent for the month and 5 percent for the year. Sales in other retail stores such as jewelry, drug, sporting goods, book, antique, pet, photo, toy, and craft stores were up 3.8 percent for the month and 6.5 percent for the year. Auto/transportation sector sales were up 8.5 percent for the month and 6.4 percent for the year. Sales of meals and other prepared foods were up 3.3 percent for the month and 6.5 percent for the year. Lodging sales were up 6.2 percent for the month and 8.5 percent for the year. Business operating sales (primarily use tax paid by businesses) were up 7.7 percent for the month and 0.3 percent for the year.

### Service Provider Tax

Revenue was \$508,299 under budget for the month and \$196,484 (-1.2%) under budget fiscal year-to-date. Revenue was \$4.5 million (+38.9%) over prior fiscal year-to-date collections.

### Individual Income Tax

Revenue was \$638,792 under budget for the month and \$2.9 million (+0.8%) over budget fiscal year-to-date. Fiscal year-to-date withholding payments were 5.9 percent under fiscal year 2016. Estimated payments were down 2.5 percent and final payments were up 7.6 percent fiscal year-to-date. Revenue was \$14.8 million (-3.8%) under prior fiscal year-to-date collections.

### Corporate Income Tax

Revenue was \$4.9 million over budget for the month and \$7.4 million (+20.5%) over budget fiscal year-to-date. Estimated payments were down 5.6 percent and final payments were down (-3.4%) fiscal year-to-date. Revenue was \$19.4 million (+79.7%) over prior fiscal year-to-date collections.

### Cigarette & Tobacco Taxes

Cigarette and tobacco products tax revenue was \$2.1 million over budget for the month and \$629,779 (+1.7%) over budget fiscal year-to-date. Fiscal year-to-date revenue was \$2.3 million (+5.6%) over prior fiscal year-to-date collections.

### Insurance Companies Taxes

The Insurance Companies Taxes were \$2 million over budget for the month and \$1.9 million over budget fiscal year-to-date.

### Estate Tax

The estate tax was \$1 million under budget for the month and \$79,696 over budget fiscal year-to-date.

### Transfers for Tax Relief Programs

Refunds for the Business Equipment Tax Reimbursement (BETR) and Business Equipment Tax Exemption (BETE) programs were under budget in September by \$3.5 million and are now \$7.5 million under budget year-to-date. The BETR program has had a slow start and refunds are expected to pick up over the next few months.

### Municipal Revenue Sharing

Revenue sharing was over budget in September and remains very close to budget on a year-to-date basis.

### Lottery

Lottery revenues were over budget for the month by \$0.5 million and are now over budget for the fiscal year by \$0.8 million.

### Other Revenues

Other Revenues were under budget for the month by \$0.5 million. For the fiscal year other revenues are under budget by \$1.4 million or 21.9 percent.

### Highway Fund

Motor fuel excise tax receipts were under budget in September by \$0.4 million. The Highway Fund, as a whole, was under budget for the month by \$0.4 million (-1.3%). For the first three months of FY17 motor fuel excise tax revenues are on budget and total Highway Fund receipts are over budget by \$1.6 million.

### National Economy

With the third quarter of 2016 now complete, most economists expect third quarter GDP growth to be between 2 and 2.5 percent. Data on inventory buildup have been below previous expectations and are

dragging third quarter down. Economists are projecting an increase in inventory investment in the final quarter of the year and GDP growth to end the year closer to 3 percent. Even 3 percent growth in the final quarter of 2016 will not be enough to pull GDP growth above 2 percent for the year.

### Maine Economy

Maine consumers continue to spend above the current revenue forecast. Tight labor markets, low energy prices and warm weather have brought residents and visitors into the state during the summer tourism season. For the three month period ending in August, the year-over-year increase in restaurant and lodging sales were 5.9 percent and 8.2 percent, respectively. The auto/transportation sector rebounded in August, increasing 8.5 percent over a year ago. The last time auto/transportation sales were that strong was back in March.

The Consensus Economic Forecasting Commission (CEFC) is scheduled to meet on October 28<sup>th</sup> to develop a new economic forecast; the CEFC report is due November 1<sup>st</sup>. The CEFC and the Revenue Forecasting Committee (RFC) have set aside November 14<sup>th</sup> as a tentative joint meeting date to review the results of the November elections. There are numerous referenda on the state ballot that may impact the CEFC's view of the decisions made at their October meeting. If any of those referenda questions pass, the two committees will meet to discuss to what extent the new laws require adjustments to the CEFC forecast. The RFC has set November 28<sup>th</sup> to update their FY17 forecast, set the forecast for the FY18/19 biennium, and develop a revenue forecast for the FY20/21 biennium. The due date of the RFC report is December 1<sup>st</sup>.

RWR: mja

### Attachments

cc: John McGough  
Aaron Chadbourne  
Grant Pennoyer  
Chris Nolan  
Marc Cyr  
Amanda Rector  
Jim Breece  
Jerome Gerard  
Melissa Gott

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Third Month Ended September 30, 2016  
 For the Fiscal Year Ending June 30, 2017  
 Comparison to Budget

**EXHIBIT I**

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2017
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
<b>Sales and Use Tax</b>	137,686,457	132,614,599	5,071,858	3.8%	399,905,608	389,512,303	10,393,305	2.7%	1,321,250,522
<b>Service Provider Tax</b>	4,783,425	5,291,724	(508,299)	(9.6%)	16,131,169	16,327,653	(196,484)	(1.2%)	66,149,448
<b>Individual Income Tax</b>	167,361,208	168,000,000	(638,792)	(0.4%)	370,936,626	368,050,000	2,886,626	0.8%	1,466,148,976
<b>Corporate Income Tax</b>	31,440,376	26,500,000	4,940,376	18.6%	43,621,375	36,200,000	7,421,375	20.5%	149,293,471
<b>Cigarette and Tobacco Tax</b>	13,674,063	11,526,486	2,147,577	18.6%	38,379,829	37,750,050	629,779	1.7%	135,279,000
<b>Insurance Companies Tax</b>	2,179,102	192,541	1,986,561	1031.8%	2,397,095	482,845	1,914,250	396.5%	82,700,000
<b>Estate Tax</b>	1,018,859	2,050,000	(1,031,141)	(50.3%)	6,229,696	6,150,000	79,696	1.3%	18,378,323
<b>Fines, Forfeits &amp; Penalties</b>	1,614,011	1,851,626	(237,615)	(12.8%)	5,080,672	5,672,632	(591,960)	(10.4%)	22,527,275
<b>Income from Investments</b>	224,102	134,856	89,246	66.2%	466,079	264,472	201,607	76.2%	1,744,002
<b>Transfer from Lottery Commission</b>	4,722,297	4,223,073	499,224	11.8%	14,538,947	13,725,001	813,946	5.9%	54,900,000
<b>Transfers for Tax Relief Programs</b>	(3,033,880)	(6,500,000)	3,466,120	53.3%	(3,027,973)	(10,550,000)	7,522,027	71.3%	(65,948,340)
<b>Transfer to Municipal Revenue Sharing</b>	(5,257,332)	(5,069,437)	(187,895)	(3.7%)	(15,643,188)	(15,467,984)	(175,204)	(1.1%)	(64,401,659)
<b>Other Taxes and Fees</b>	10,156,028	8,563,196	1,592,832	18.6%	32,971,212	30,006,571	2,964,641	9.9%	140,091,830
<b>Other Revenues</b>	2,371,728	2,839,317	(467,589)	(16.5%)	(7,596,351)	(6,229,614)	(1,366,737)	(21.9%)	27,809,526
<b>Total Collected</b>	<u>368,940,445</u>	<u>352,217,981</u>	<u>16,722,464</u>	<u>4.7%</u>	<u>904,390,797</u>	<u>871,893,929</u>	<u>32,496,868</u>	<u>3.7%</u>	<u>3,355,922,374</u>

NOTES: (1) Included in the above is \$5,257,332 for the month and \$15,643,188 year to date, that was set aside for Revenue Sharing with cities and towns.

(2) Figures reflect estimates of the Maine State Revenue Forecasting Committee approved in March 2016 and laws enacted through the 127<sup>th</sup> Legislature, 2<sup>nd</sup> Regular Session, excluding PL 2015 c. 481 and c. 495.

(3) This report has been prepared from preliminary month end figures and is subject to change.

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Third Month Ended September 30, 2016 and 2015  
 For the Fiscal Years Ending June 30, 2017 and 2016  
 Comparison to Prior Year

EXHIBIT II

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
<b>Sales and Use Tax</b>	137,686,457	126,491,665	11,194,791	8.9%	399,905,608	372,335,873	27,569,735	7.4%
<b>Service Provider Tax</b>	4,783,425	3,747,834	1,035,591	27.6%	16,131,169	11,616,891	4,514,279	38.9%
<b>Individual Income Tax</b>	167,361,208	165,158,875	2,202,333	1.3%	370,936,626	385,686,913	(14,750,286)	(3.8%)
<b>Corporate Income Tax</b>	31,440,376	31,848,456	(408,080)	(1.3%)	43,621,375	24,271,618	19,349,757	79.7%
<b>Cigarette and Tobacco Tax</b>	13,674,063	12,817,889	856,174	6.7%	38,379,829	40,647,605	(2,267,776)	(5.6%)
<b>Insurance Companies Tax</b>	2,179,102	68,180	2,110,922	3096.1%	2,397,095	402,616	1,994,479	495.4%
<b>Estate Tax</b>	1,018,859	1,917,455	(898,596)	(46.9%)	6,229,696	5,081,305	1,148,390	22.6%
<b>Fines, Forfeits &amp; Penalties</b>	1,614,011	2,137,229	(523,217)	(24.5%)	5,080,672	5,653,433	(572,761)	(10.1%)
<b>Income from Investments</b>	224,102	93,324	130,778	140.1%	466,079	177,469	288,610	162.6%
<b>Transfer from Lottery Commission</b>	4,722,297	4,884,303	(162,005)	(3.3%)	14,538,947	13,462,229	1,076,718	8.0%
<b>Transfers for Tax Relief Programs</b>	(3,033,880)	(564,430)	(2,469,450)	(437.5%)	(3,027,973)	(4,428,561)	1,400,588	31.6%
<b>Transfer to Municipal Revenue Sharing</b>	(5,257,332)	(4,969,353)	(287,979)	(5.8%)	(15,643,188)	(18,560,758)	2,917,570	15.7%
<b>Other Taxes and Fees</b>	10,156,028	8,690,099	1,465,929	16.9%	32,971,212	29,569,351	3,401,860	11.5%
<b>Other Revenues</b>	2,371,728	2,597,092	(225,364)	(8.7%)	(7,596,351)	(5,391,676)	(2,204,675)	(40.9%)
<b>Total Collected</b>	<b>368,940,445</b>	<b>354,918,619</b>	<b>14,021,826</b>	<b>4.0%</b>	<b>904,390,797</b>	<b>860,524,309</b>	<b>43,866,488</b>	<b>5.1%</b>

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

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Third Month Ended September 30, 2016  
 For the Fiscal Year Ending June 30, 2017  
 Comparison to Budget

**EXHIBIT III**

	<u>Month</u>				<u>Year to Date</u>				<u>Total Budgeted Fiscal Year Ending 6-30-2017</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	
<u>Detail of Other Taxes &amp; Fees</u>									
0100s All Others	1,926,378	1,035,104	891,274	86.1%	5,110,342	4,208,736	901,606	21.4%	32,592,780
0300s Aeronautical Gas Tax	28,978	26,877	2,101	7.8%	78,583	76,434	2,149	2.8%	270,355
0400s Alcohol Excise Tax	1,936,998	1,567,185	369,813	23.6%	5,868,469	5,529,261	339,208	6.1%	18,061,850
0700s Corporation Taxes	234,913	200,894	34,019	16.9%	1,076,844	856,410	220,434	25.7%	9,088,649
0800s Public Utilities	-	-	-	-	-	-	-	-	7,500,000
1000s Banking Taxes	2,459,250	2,195,991	263,259	12.0%	6,937,600	6,587,973	349,627	5.3%	26,851,990
1100s Alcoholic Beverages	464,584	339,832	124,752	36.7%	1,883,016	1,092,659	790,357	72.3%	4,722,838
1200s Amusements Tax	-	-	-	-	-	-	-	-	-
1300s Harness Racing Pari-mutuel	906,886	837,663	69,223	8.3%	2,422,597	2,512,995	(90,398)	(3.6%)	8,850,013
1400s Business Taxes	800,983	762,826	38,157	5.0%	3,250,739	2,529,119	721,620	28.5%	11,591,277
1500s Motor Vehicle Licenses	317,367	496,624	(179,257)	(36.1%)	1,127,161	1,609,868	(482,707)	(30.0%)	4,281,202
1700s Inland Fisheries & Wildlife	1,055,027	1,068,847	(13,820)	(1.3%)	5,133,335	4,910,450	222,885	4.5%	15,878,217
1900s Other Licenses	24,664	31,353	(6,689)	(21.3%)	82,525	92,666	(10,141)	(10.9%)	402,659
<b>Total Other Taxes &amp; Fees</b>	<b>10,156,028</b>	<b>8,563,196</b>	<b>1,592,832</b>	<b>18.6%</b>	<b>32,971,212</b>	<b>30,006,571</b>	<b>2,964,641</b>	<b>9.9%</b>	<b>140,091,830</b>
<u>Detail of Other Revenues</u>									
2200s Federal Revenues	45,231	32,917	12,314	37.4%	88,051	98,750	(10,699)	(10.8%)	395,000
2300s County Revenues	-	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	2,043	7,098	(5,055)	(71.2%)	62,073	45,398	16,675	36.7%	277,996
2500s Revenues from Private Sources	86,460	138,923	(52,463)	(37.8%)	333,192	416,771	(83,579)	(20.1%)	1,645,000
2600s Current Service Charges	2,253,158	2,582,254	(329,096)	(12.7%)	7,851,960	7,977,644	(125,684)	(1.6%)	25,318,692
2700s Transfers from Other Funds	(23,973)	69,925	(93,898)	(134.3%)	(15,965,714)	(14,797,045)	(1,168,669)	(7.9%)	39,238
2800s Sales of Property & Equipment	8,809	8,200	609	7.4%	34,087	28,868	5,219	18.1%	133,600
<b>Total Other Revenues</b>	<b>2,371,728</b>	<b>2,839,317</b>	<b>(467,589)</b>	<b>(16.5%)</b>	<b>(7,596,351)</b>	<b>(6,229,614)</b>	<b>(1,366,737)</b>	<b>(21.9%)</b>	<b>27,809,526</b>

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

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Third Month Ended September 30, 2016 and 2015  
 For the Fiscal Years Ending June 30, 2017 and 2016  
 Comparison to Prior Year

EXHIBIT IV

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
<u>Detail of Other Taxes &amp; Fees</u>								
0100s All Others	1,926,378	1,316,326	610,052	46.3%	5,110,342	4,398,873	711,470	16.2%
0300s Aeronautical Gas Tax	28,978	-	28,978	-	78,583	48,390	30,193	62.4%
0400s Alcohol Excise Tax	1,936,998	1,613,714	323,283	20.0%	5,868,469	5,704,383	164,086	2.9%
0700s Corporation Taxes	234,913	231,850	3,063	1.3%	1,076,844	990,161	86,683	8.8%
0800s Public Utilities	-	(34,249)	34,249	100.0%	-	(34,249)	34,249	100.0%
1000s Banking Taxes	2,459,250	2,578,000	(118,750)	(4.6%)	6,937,600	6,826,950	110,650	1.6%
1100s Alcoholic Beverages	464,584	368,525	96,059	26.1%	1,883,016	1,286,986	596,030	46.3%
1200s Amusements Tax	-	-	-	-	-	-	-	-
1300s Harness Racing Pari-mutuel	906,886	710,173	196,712	27.7%	2,422,597	2,378,208	44,389	1.9%
1400s Business Taxes	800,983	488,286	312,697	64.0%	3,250,739	1,848,922	1,401,817	75.8%
1500s Motor Vehicle Licenses	317,367	317,051	317	0.1%	1,127,161	1,159,916	(32,755)	(2.8%)
1700s Inland Fisheries & Wildlife	1,055,027	1,070,068	(15,041)	(1.4%)	5,133,335	4,871,012	262,323	5.4%
1900s Other Licenses	24,664	30,355	(5,691)	(18.7%)	82,525	89,801	(7,275)	(8.1%)
<b>Total Other Taxes &amp; Fees</b>	<b>10,156,028</b>	<b>8,690,099</b>	<b>1,465,929</b>	<b>16.9%</b>	<b>32,971,212</b>	<b>29,569,351</b>	<b>3,401,860</b>	<b>11.5%</b>
<u>Detail of Other Revenues</u>								
2200s Federal Revenues	45,231	21,193	24,038	113.4%	88,051	91,539	(3,488)	(3.8%)
2300s County Revenues	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	2,043	5,958	(3,915)	(65.7%)	62,073	36,798	25,275	68.7%
2500s Revenues from Private Sources	86,460	155,642	(69,182)	(44.4%)	333,192	467,674	(134,482)	(28.8%)
2600s Current Service Charges	2,253,158	2,055,830	197,328	9.6%	7,851,960	6,663,285	1,188,675	17.8%
2700s Transfers from Other Funds	(23,973)	357,336	(381,309)	(106.7%)	(15,965,714)	(12,695,086)	(3,270,628)	(25.8%)
2800s Sales of Property & Equipment	8,809	1,134	7,676	677.1%	34,087	44,115	(10,027)	(22.7%)
<b>Total Other Revenues</b>	<b>2,371,728</b>	<b>2,597,092</b>	<b>(225,364)</b>	<b>(8.7%)</b>	<b>(7,596,351)</b>	<b>(5,391,676)</b>	<b>(2,204,675)</b>	<b>(40.9%)</b>

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

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Third Month Ended September 30, 2016  
 For the Fiscal Year Ending June 30, 2017  
 Comparison to Budget

EXHIBIT V

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2017
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
Fuel Taxes	21,539,822	21,948,996	(409,174)	(1.9%)	62,162,127	62,154,292	7,835	0.0%	224,110,357
Motor Vehicle Registration & Fees	4,080,451	4,028,740	51,711	1.3%	22,548,146	20,770,453	1,777,693	8.6%	85,984,415
Motor Vehicle Inspection Fees	310,538	296,875	13,663	4.6%	832,701	890,625	(57,925)	(6.5%)	2,982,500
Miscellaneous Taxes & Fees	104,543	105,095	(552)	(0.5%)	354,866	339,734	15,132	4.5%	1,280,229
Fines, Forfeits & Penalties	73,024	61,554	11,470	18.6%	206,327	176,269	30,058	17.1%	739,039
Earnings on Investments	34,177	39,028	(4,851)	(12.4%)	79,805	117,084	(37,279)	(31.8%)	468,341
All Other	481,869	499,734	(17,865)	(3.6%)	1,355,777	1,535,503	(179,726)	(11.7%)	9,962,600
<b>Total Collected</b>	<b>26,624,423</b>	<b>26,980,022</b>	<b>(355,599)</b>	<b>(1.3%)</b>	<b>87,539,748</b>	<b>85,983,960</b>	<b>1,555,788</b>	<b>1.8%</b>	<b>325,527,481</b>

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

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Third Month Ended September 30, 2016 and 2015  
 For the Fiscal Years Ending June 30, 2017 and 2016  
 Comparison to Prior Year

EXHIBIT VI

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
Fuel Taxes	21,539,822	21,747,879	(208,057)	(1.0%)	62,162,127	61,416,308	745,819	1.2%
Motor Vehicle Registration & Fees	4,080,451	4,306,654	(226,204)	(5.3%)	22,548,146	21,890,847	657,299	3.0%
Motor Vehicle Inspection Fees	310,538	324,561	(14,023)	(4.3%)	832,701	877,362	(44,662)	(5.1%)
Miscellaneous Taxes & Fees	104,543	116,121	(11,578)	(10.0%)	354,866	364,347	(9,481)	(2.6%)
Fines, Forfeits & Penalties	73,024	55,847	17,177	30.8%	206,327	179,870	26,457	14.7%
Earnings on Investments	34,177	21,622	12,555	58.1%	79,805	37,148	42,657	114.8%
All Other	481,869	545,904	(64,034)	(11.7%)	1,355,777	1,552,114	(196,336)	(12.6%)
<b>Total Collected</b>	<b>26,624,423</b>	<b>27,118,586</b>	<b>(494,163)</b>	<b>(1.8%)</b>	<b>87,539,748</b>	<b>86,317,996</b>	<b>1,221,752</b>	<b>1.4%</b>

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

**Maine Revenue Services  
Taxable Sales by Sector  
In Thousands of Dollars**

	<b>August '16</b>	<b>% Ch.</b>	<b>August '15</b>	<b>% Ch.</b>	<b>August '14</b>	<b>Average Last 3 Mos. Vs. Last Yr. % Change</b>	<b>Moving Total Last 12 Mos. Vs. Prior % Change</b>	<b>YTD Growth CY'16 vs. '15 Thru. August % Change</b>
<b>Building Supply</b>	<b>\$227,125.6</b>	<b>8.6%</b>	<b>\$209,139.5</b>	<b>0.9%</b>	<b>\$207,280.6</b>	<b>5.2%</b>	<b>8.0%</b>	<b>8.9%</b>
<b>Food Store</b>	<b>\$220,105.5</b>	<b>25.4%</b>	<b>\$175,524.9</b>	<b>3.0%</b>	<b>\$170,478.0</b>	<b>25.6%</b>	<b>17.7%</b>	<b>25.3%</b>
<b>General Merchandise</b>	<b>\$312,861.6</b>	<b>4.4%</b>	<b>\$299,666.6</b>	<b>-1.2%</b>	<b>\$303,209.8</b>	<b>6.4%</b>	<b>5.0%</b>	<b>7.3%</b>
<b>Other Retail</b>	<b>\$225,837.9</b>	<b>3.8%</b>	<b>\$217,580.7</b>	<b>3.3%</b>	<b>\$210,577.6</b>	<b>4.9%</b>	<b>6.5%</b>	<b>7.6%</b>
<b>Auto/Transportation</b>	<b>\$453,343.4</b>	<b>8.5%</b>	<b>\$417,858.9</b>	<b>4.6%</b>	<b>\$399,563.9</b>	<b>2.0%</b>	<b>6.4%</b>	<b>5.0%</b>
<b>Restaurant</b>	<b>\$324,595.7</b>	<b>3.3%</b>	<b>\$314,291.6</b>	<b>3.3%</b>	<b>\$304,239.2</b>	<b>5.9%</b>	<b>6.5%</b>	<b>6.5%</b>
<b>Lodging</b>	<b>\$196,960.6</b>	<b>6.2%</b>	<b>\$185,496.8</b>	<b>0.9%</b>	<b>\$183,832.9</b>	<b>8.2%</b>	<b>8.5%</b>	<b>8.3%</b>
<b>Consumer Sales</b>	<b>\$1,960,830.3</b>	<b>7.8%</b>	<b>\$1,819,559.0</b>	<b>2.3%</b>	<b>\$1,779,182.0</b>	<b>7.0%</b>	<b>7.7%</b>	<b>8.8%</b>
<b>Business Operating</b>	<b>\$175,654.3</b>	<b>7.7%</b>	<b>\$163,082.4</b>	<b>-1.5%</b>	<b>\$165,506.0</b>	<b>1.4%</b>	<b>0.3%</b>	<b>-0.8%</b>
<b>Total</b>	<b>\$2,136,484.6</b>	<b>7.8%</b>	<b>\$1,982,641.4</b>	<b>2.0%</b>	<b>\$1,944,688.0</b>	<b>6.4%</b>	<b>6.8%</b>	<b>7.7%</b>
<b>Utilities</b>	<b>\$130,145.6</b>	<b>7.2%</b>	<b>\$121,383.5</b>	<b>9.2%</b>	<b>\$111,156.5</b>			
<b>Total plus Utilities</b>	<b>\$2,266,630.2</b>	<b>7.7%</b>	<b>\$2,104,024.9</b>	<b>2.3%</b>	<b>\$2,055,844.5</b>			