

MAINE STATE LEGISLATURE

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M E M O R A N D U M

TO: Governor Janet T. Mills
Members, Legislative Council
Members, Joint Standing Committee on Appropriations and Financial Affairs
Members, Joint Standing Committee on Taxation

FROM: Commissioner Kirsten LC Figueroa
Department of Administrative and Financial Services

DATE: August 24, 2021

SUBJECT: Revenues – July 2021

July General Fund revenues were over budget by \$32.7 million or 9.8 percent. Compared to last fiscal year, fiscal year 2022 General Fund revenues were up by 43.2 percent (\$110.3 million). Adjusting for the increase in revenue sharing from 3.75 percent to 4.5 percent the year-over-year (YOY) growth was 44.7 percent. Note, revenue accrued into fiscal year 2020 because of the delay in income tax payments from April and June 2020 until July 2020 was reversed last July thereby reducing net General Fund revenue in the first month of fiscal year 2021.

June taxable sales (July revenue) increased 24.5 percent over last year, 15.6 percent excluding restaurant and lodging sales. For the month, sales and use and service provider taxes, combined, were \$30.9 million over budget. Consumer sales increased by 26.8 percent over June 2020 and 31.4 percent over June 2019. Stimulus programs related to the federal American Rescue Plan (ARP), healthy household balance sheets, and pent up demand for in-person services account for the unprecedented growth compared to 2019. June lodging sales, up 28.0 percent over June 2019, provides further evidence that the summer tourism season will exceed 2019 activity. Restaurant sales increased by 75.7 percent YOY and increased 8.8 percent compared to 2019. The auto/transportation sector posted YOY growth of 12.9 percent as demand for automobiles remains strong despite the lack of inventory for both new and used autos. Rising prices for new and used automobiles is likely affecting the growth in tax revenue from the auto/transportation sector. Except for meals and lodging, we continue to expect the YOY and 2019 sales comparisons to moderate as we get further into the second half of calendar year 2021.

Individual income tax receipts were under budget in July by \$4.1 million (2.8 percent). Most of the negative variance was from refunds exceeding budget by \$11.6 million. Final and estimated payments and withholding all exceeded budget by a combined \$12 million. The next big month for individual income tax is September when the third estimated payment of the tax year is due.

Corporate income tax receipts were \$14.0 million over budget in July, 77 percent higher than last July. Estimated payments were \$11.1 million over budget and final payments by \$3.7 million. Like individual income tax, the next big month for corporate is September when the third estimated payment for calendar year filers is due.

Sales and Use Taxes

Revenue was \$30.9 million over budget for the month (18.1 percent). Fiscal year 2022 revenue was \$50.3 million or 33.2 percent more than fiscal year 2021 collections.

Taxable Sales

Total taxable sales for the month of June (July revenue) were 24.5 percent higher than June 2020. The annual rate of change was 17.3 percent. Building supply sales increased 16.0 percent for the month and were up 25.7 percent for the last 12 months. Sales of taxable items in food stores were up 11.2 percent for the month and up 5.9 percent for the year. General merchandise sales (primarily sales of goods sold in large department and discount stores) were up 21.9 percent for the month and 13.9 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 20.4 percent for the month and up 34.2 percent for the year. Auto/transportation sector sales increased 12.9 percent for the month and increased 24.0 percent for the year. Sales of meals and other prepared foods increased 75.7 percent for the month and down 0.9 percent for the year. Lodging sales were up 229.9 percent for the month and 8.0 percent for the year. Business operating sales (primarily use tax paid by businesses) increased 15.9 percent for the month and were up 13.9 percent for the year.

Service Provider Tax

Revenue was essentially on budget for the month, coming in over budget by \$58,952 (1.4 percent). Revenue was 0.6 million or 11.8 percent under prior fiscal year collections.

Individual Income Tax

Revenue was \$4.1 million or 2.8 percent under budget for the month. Compared to last fiscal year individual income tax receipts were up 60.0 percent (\$53.2 million). Withholding payments were up 3.9 percent for the month and have increased 9.8 percent through the first seven months of calendar year 2021.

Corporate Income Tax

Revenue was over budget for the month by \$14.0 million or 225.7 percent. Compared to last fiscal year corporate income tax revenue was \$8.8 million higher or 76.9 percent.

Cigarette and Tobacco Taxes

Cigarette and tobacco products tax revenue was \$2.3 million over budget for the month and fiscal year. Compared to last July, cigarette and tobacco tax revenue was up 5.0 percent.

Insurance Companies Taxes

The Insurance Companies Tax was over budget for the month by \$1.1 million and was \$1.1 million more than the first month of last fiscal year.

Estate Tax

The estate tax was \$1.5 million under budget for the month or -108.2 percent. Estate tax receipts were \$0.6 million less than last fiscal year.

Property Tax Relief Programs

The Business Equipment Tax Reimbursement (BETR) and Business Equipment Tax Exemption (BETE) programs were under budget in July by \$0.6 million. The variance in July is associated with BETE reimbursements that were delayed until fiscal year 2022. BETR applications for property taxes paid during CY20 began August 1st.

Municipal Revenue Sharing

Revenue sharing was over budget in July by \$8.5 million. For the fiscal year revenue sharing was \$9.6 million higher than last year. The increase in revenue sharing from 3.75 percent to 4.5 percent contribute to the increase compared to a year ago.

Lottery

Lottery revenues were over budget for the month by \$2.4 million or 51.8 percent. Compared to last July, lottery revenue was \$1.7 million higher or 31.8 percent.

Other Taxes and Fees

Other taxes and fees were over budget for the month of July by \$0.85 million. Revenues were \$7.8 million higher than a year ago.

Highway Fund

Motor fuel excise tax receipts were over budget in July by \$0.2 million (1.1 percent). The Highway Fund, in total, was over budget for the month by \$0.8 million (2.7 percent). Motor fuel excise tax receipts were up 13.3 percent compared to fiscal year 2021 but remain down 3.8 percent compared to 2019.

National Economy

The July retail sales report from the Census Bureau shows consumer spending on goods, while still solid on a year-over-year basis, is slowing. Economists attribute the slowdown to the shifting of household spending from goods to services, the continued supply-side issues affecting new and used automobile sales, and the growing concerns about the Delta variant of COVID-19. Later this month the Bureau of Economic Analysis will release July figures on personal consumption expenditures that will provide more information on the changing split between consumer spending on goods and services.

Maine Economy

Most of the states reporting July revenues are experiencing positive variances like Maine and of similar percentages. While some of the stimulus enacted as part of the American Rescue Plan has ended or near ending, other parts such as the advance Child Tax Credit payments are in the early stage of implementation. These payments along with the historic level of savings should provide sufficient resources for households to continue spending at recent levels through the remainder of the calendar year.

KF: mja

Attachments

cc: Jeremy Kennedy
Mary Anne Turowski
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Marc Cyr
Amanda Rector
Jim Breece
Jerome Gerard
Jenny Boyden
Beth Ashcroft

STATE OF MAINE

**Undedicated Revenues - General Fund
For the First Month Ended July 31, 2021
For the Fiscal Year Ending June 30, 2022
Comparison to Budget**

Exhibit I

	Month				Fiscal Year to Date				Total Budgeted Fiscal Year Ending 6/30/2022
	Actual	Budget	Variance Over(Under)	Percent Over(Under)	Actual	Budget	Variance Over(Under)	Percent Over(Under)	
Sales and Use Tax	\$ 201,661,644	\$ 170,719,541	\$ 30,942,103	18.1 %	\$ 201,661,644	\$ 170,719,541	\$ 30,942,103	18.1 %	\$ 1,803,252,245
Service Provider Tax	4,247,513	4,188,561	58,952	1.4 %	4,247,513	4,188,561	58,952	1.4 %	51,000,000
Individual Income Tax	141,850,122	146,000,000	(4,149,878)	(2.8)%	141,850,122	146,000,000	(4,149,878)	(2.8)%	1,888,055,000
Corporate Income Tax	20,190,410	6,200,000	13,990,410	225.7 %	20,190,410	6,200,000	13,990,410	225.7 %	217,233,737
Cigarette and Tobacco Tax	13,405,854	11,074,030	2,331,824	21.1 %	13,405,854	11,074,030	2,331,824	21.1 %	150,427,000
Insurance Companies Tax	1,572,506	464,633	1,107,873	238.4 %	1,572,506	464,633	1,107,873	238.4 %	88,250,000
Estate Tax	(114,532)	1,390,408	(1,504,940)	(108.2)%	(114,532)	1,390,408	(1,504,940)	(108.2)%	25,850,000
Fines, Forfeits & Penalties	379,001	1,252,038	(873,037)	(69.7)%	379,001	1,252,038	(873,037)	(69.7)%	12,430,166
Income from Investments	-	-	-	%	-	-	-	%	2,937,863
Transfer from Lottery Commission	6,947,748	4,576,742	2,371,006	51.8 %	6,947,748	4,576,742	2,371,006	51.8 %	60,000,000
Transfers for Tax Relief Programs	(599,683)	35,000	(634,683)	(1,813.4)%	(599,683)	35,000	(634,683)	(1,813.4)%	(76,150,000)
Transfer to Municipal Revenue Sharing	(22,712,693)	(14,251,125)	(8,461,568)	(59.4)%	(22,712,693)	(14,251,125)	(8,461,568)	(59.4)%	(152,426,851)
Other Taxes and Fees	7,404,304	10,762,837	(3,358,533)	(31.2)%	7,404,304	10,762,837	(3,358,533)	(31.2)%	146,321,187
Other Revenues	(8,801,939)	(9,655,823)	853,884	8.8 %	(8,801,939)	(9,655,823)	853,884	8.8 %	31,244,529
Total Collected	\$ 365,430,256	\$ 332,756,842	\$ 32,673,414	9.8 %	\$ 365,430,256	\$ 332,756,842	\$ 32,673,414	9.8 %	\$ 4,248,424,876

NOTES:

- (1) Included in the above is \$22,712,693 for the month and \$22,712,693 year to date, that was set aside for Revenue Sharing with cities and towns.
- (2) Figures reflect estimates of the Maine State Revenue Forecasting Committee approved in May 2021, laws enacted through the end of the 130th Legislature, 1st Special Session for all laws and any emergency laws.
- (3) This report has been prepared from preliminary month end figures and is subject to change.

STATE OF MAINE

Undedicated Revenues - General Fund

For the First Month Ended July 31, 2021 and 2020

For the Fiscal Year Ending June 30, 2022 and 2021

Comparison to To Prior Year

Exhibit II

	Month				Fiscal Year to Date			
	Current Year	Prior Year	Variance Over(Under)	Percent Over(Under)	Current Year	Prior Year	Variance Over(Under)	Percent Over(Under)
Sales and Use Tax	\$ 201,661,644	\$ 151,365,669	\$ 50,295,975	33.2 %	\$ 201,661,644	\$ 151,365,669	\$ 50,295,975	33.2 %
Service Provider Tax	4,247,513	4,813,073	(565,560)	(11.8)%	4,247,513	4,813,073	(565,560)	(11.8)%
Individual Income Tax	141,850,122	88,651,008	53,199,114	60.0 %	141,850,122	88,651,008	53,199,114	60.0 %
Corporate Income Tax	20,190,410	11,414,575	8,775,835	76.9 %	20,190,410	11,414,575	8,775,835	76.9 %
Cigarette and Tobacco Tax	13,405,854	12,772,426	633,428	5.0 %	13,405,854	12,772,426	633,428	5.0 %
Insurance Companies Tax	1,572,506	497,048	1,075,459	216.4 %	1,572,506	497,048	1,075,459	216.4 %
Estate Tax	(114,532)	469,225	(583,757)	(124.4)%	(114,532)	469,225	(583,757)	(124.4)%
Fines, Forfeits & Penalties	379,001	899,334	(520,333)	(57.9)%	379,001	899,334	(520,333)	(57.9)%
Income from Investments	-	-	-	- %	-	-	-	- %
Transfer from Lottery Commission	6,947,748	5,271,349	1,676,398	31.8 %	6,947,748	5,271,349	1,676,398	31.8 %
Transfers for Tax Relief Programs	(599,683)	201	(599,884)	(298,583.2)%	(599,683)	201	(599,884)	(298,583.2)%
Transfer to Municipal Revenue Sharing	(22,712,693)	(13,114,654)	(9,598,039)	(73.2)%	(22,712,693)	(13,114,654)	(9,598,039)	(73.2)%
Other Taxes and Fees	7,404,304	8,730,107	(1,325,803)	(15.2)%	7,404,304	8,730,107	(1,325,803)	(15.2)%
Other Revenues	(8,801,939)	(16,633,524)	7,831,585	47.1 %	(8,801,939)	(16,633,524)	7,831,585	47.1 %
Total Collected	\$ 365,430,256	\$ 255,135,839	\$ 110,294,417	43.2 %	\$ 365,430,256	\$ 255,135,839	\$ 110,294,417	43.2 %

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 First Month Ended July 31, 2021
For the Fiscal Year Ending June 30, 2022
All Other Comparison to Budget**

Exhibit III

	Month				Fiscal Year to Date				Total Budgeted Fiscal Year Ending 6/30/2022
	Actual	Budget	Variance Over(Under)	Percent Over(Under)	Actual	Budget	Variance Over(Under)	Percent Over(Under)	
<u>Detail of Other Taxes & Fees</u>									
0100s All Others	\$ 270,837	\$ 156,819	\$ 114,018	72.7 %	\$ 270,837	\$ 156,819	\$ 114,018	72.7 %	\$ 40,433,718
0300s Aeronautical Gas Tax	23,518	23,273	245	1.1 %	23,518	23,273	245	1.1 %	268,261
0400s Alcohol Excise Tax	586,668	1,880,983	(1,294,315)	(68.8)%	586,668	1,880,983	(1,294,315)	(68.8)%	18,412,786
0700s Corporation Taxes	747,914	1,673,808	(925,894)	(55.3)%	747,914	1,673,808	(925,894)	(55.3)%	10,438,649
0800s Public Utilities	-	-	-	%	-	-	-	%	6,200,000
1000s Banking Taxes	2,140,130	2,198,914	(58,784)	(2.7)%	2,140,130	2,198,914	(58,784)	(2.7)%	26,916,990
1100s Alcoholic Beverages	577,152	542,450	34,702	6.4 %	577,152	542,450	34,702	6.4 %	7,581,038
1200s Amusements Tax	154,552	10,000	144,552	1,445.5 %	154,552	10,000	144,552	1,445.5 %	110,000
1300s Harness Racing Pari-mutuel	881,329	643,516	237,813	37.0 %	881,329	643,516	237,813	37.0 %	7,157,794
1400s Business Taxes	531,090	957,425	(426,335)	(44.5)%	531,090	957,425	(426,335)	(44.5)%	7,690,419
1500s Motor Vehicle Licenses	511,800	726,644	(214,844)	(29.6)%	511,800	726,644	(214,844)	(29.6)%	4,456,202
1700s Inland Fisheries & Wildlife	918,471	1,919,868	(1,001,397)	(52.2)%	918,471	1,919,868	(1,001,397)	(52.2)%	15,986,716
1900s Other Licenses	60,842	29,137	31,705	108.8 %	60,842	29,137	31,705	108.8 %	668,614
Total Other Taxes & Fees	\$ 7,404,304	\$ 10,762,837	\$ (3,358,533)	(31.2)%	\$ 7,404,304	\$ 10,762,837	\$ (3,358,533)	(31.2)%	\$ 146,321,187
<u>Detail of Other Revenues</u>									
2200s Federal Revenues	\$ -	\$ 11,249	\$ (11,249)	(100.0)%	\$ -	\$ 11,249	\$ (11,249)	(100.0)%	\$ 135,000
2300s County Revenues	-	-	-	%	-	-	-	%	-
2400s Revenues from Cities and Towns	98,433	97,599	834	0.9 %	98,433	97,599	834	0.9 %	277,996
2500s Revenues from Private Sources	267,968	485,079	(217,111)	(44.8)%	267,968	485,079	(217,111)	(44.8)%	2,149,637
2600s Current Service Charges	2,404,559	2,038,755	365,804	17.9 %	2,404,559	2,038,755	365,804	17.9 %	26,430,165
2700s Transfers from (to) Other Funds	(11,608,757)	(12,290,743)	681,986	5.5 %	(11,608,757)	(12,290,743)	681,986	5.5 %	2,134,171
2800s Sales of Property & Equipment	35,858	2,238	33,620	1,502.2 %	35,858	2,238	33,620	1,502.2 %	117,560
Total Other Revenues	\$ (8,801,939)	\$ (9,655,823)	\$ 853,884	8.8 %	\$ (8,801,939)	\$ (9,655,823)	\$ 853,884	8.8 %	\$ 31,244,529

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 First Month Ended July 31, 2021 and 2020

For the Fiscal Year Ending June 30, 2022 and 2021

All Other Comparison to To Prior Year

Exhibit IV

	Month				Fiscal Year to Date			
	Current Year	Prior Year	Variance Over(Under)	Percent Over(Under)	Current Year	Prior Year	Variance Over(Under)	Percent Over(Under)
<u>Detail of Other Taxes & Fees</u>								
0100s All Others	\$ 270,837	\$ 17,312	\$ 253,525	1,464.4 %	\$ 270,837	\$ 17,312	\$ 253,525	1,464.4 %
0300s Aeronautical Gas Tax	23,518	21,200	2,318	10.9 %	23,518	21,200	2,318	10.9 %
0400s Alcohol Excise Tax	586,668	298,398	288,270	96.6 %	586,668	298,398	288,270	96.6 %
0700s Corporation Taxes	747,914	2,022,248	(1,274,334)	(63.0)%	747,914	2,022,248	(1,274,334)	(63.0)%
0800s Public Utilities	-	-	-	- %	-	-	-	- %
1000s Banking Taxes	2,140,130	2,004,600	135,530	6.8 %	2,140,130	2,004,600	135,530	6.8 %
1100s Alcoholic Beverages	577,152	352,565	224,587	63.7 %	577,152	352,565	224,587	63.7 %
1200s Amusements Tax	154,552	-	154,552	- %	154,552	-	154,552	- %
1300s Harness Racing Pari-mutuel	881,329	228,206	653,123	286.2 %	881,329	228,206	653,123	286.2 %
1400s Business Taxes	531,090	1,708,314	(1,177,224)	(68.9)%	531,090	1,708,314	(1,177,224)	(68.9)%
1500s Motor Vehicle Licenses	511,800	616,976	(105,176)	(17.0)%	511,800	616,976	(105,176)	(17.0)%
1700s Inland Fisheries & Wildlife	918,471	1,421,717	(503,247)	(35.4)%	918,471	1,421,717	(503,247)	(35.4)%
1900s Other Licenses	60,842	38,570	22,272	57.7 %	60,842	38,570	22,272	57.7 %
Total Other Taxes & Fees	\$ 7,404,304	\$ 8,730,107	\$ (1,325,803)	(15.2)%	\$ 7,404,304	\$ 8,730,107	\$ (1,325,803)	(15.2)%
<u>Detail of Other Revenues</u>								
2200s Federal Revenues	\$ -	\$ -	\$ -	- %	\$ -	\$ -	\$ -	- %
2300s County Revenues	-	-	-	- %	-	-	-	- %
2400s Revenues from Cities and Towns	98,433	92,727	5,706	6.2 %	98,433	92,727	5,706	6.2 %
2500s Revenues from Private Sources	267,968	452,914	(184,947)	(40.8)%	267,968	452,914	(184,947)	(40.8)%
2600s Current Service Charges	2,404,559	2,075,274	329,285	15.9 %	2,404,559	2,075,274	329,285	15.9 %
2700s Transfers from (to) Other Funds	(11,608,757)	(19,264,191)	7,655,433	39.7 %	(11,608,757)	(19,264,191)	7,655,433	39.7 %
2800s Sales of Property & Equipment	35,858	9,752	26,106	267.7 %	35,858	9,752	26,106	267.7 %
Total Other Revenues	\$ (8,801,939)	\$ (16,633,524)	\$ 7,831,585	47.1 %	\$ (8,801,939)	\$ (16,633,524)	\$ 7,831,585	47.1 %

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 First Month Ended July 31, 2021
For the Fiscal Year Ending June 30, 2022
Comparison to Budget**

Exhibit V

	Month				Fiscal Year to Date				Total Budgeted Fiscal Year Ending 6/30/2022
	Actual	Budget	Variance Over(Under)	Percent Over(Under)	Actual	Budget	Variance Over(Under)	Percent Over(Under)	
Fuel Taxes	\$ 19,485,687	\$ 19,275,537	\$ 210,150	1.1 %	\$ 19,485,687	\$ 19,275,537	\$ 210,150	1.1 %	\$ 224,611,316
Motor Vehicle Registration & Fees	10,366,191	10,154,544	211,647	2.1 %	10,366,191	10,154,544	211,647	2.1 %	91,195,146
Motor Vehicle Inspection Fees	344,050	244,313	99,737	40.8 %	344,050	244,313	99,737	40.8 %	3,202,500
Miscellaneous Taxes & Fees	185,394	136,976	48,418	35.3 %	185,394	136,976	48,418	35.3 %	1,267,454
Fines, Forfeits & Penalties	107,649	50,534	57,115	113.0 %	107,649	50,534	57,115	113.0 %	606,412
Earnings on Investments	-	7,240	(7,240)	(100.0)%	-	7,240	(7,240)	(100.0)%	86,864
All Other	546,210	355,422	190,788	53.7 %	546,210	355,422	190,788	53.7 %	9,739,321
Total Collected	\$ 31,035,180	\$ 30,224,566	\$ 810,614	2.7 %	\$ 31,035,180	\$ 30,224,566	\$ 810,614	2.7 %	\$ 330,709,013

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 First Month Ended July 31, 2021 and 2020

For the Fiscal Year Ending June 30, 2022 and 2021

Comparison to To Prior Year

Exhibit VI

	Month				Fiscal Year to Date			
	Current Year	Prior Year	Variance Over(Under)	Percent Over(Under)	Current Year	Prior Year	Variance Over(Under)	Percent Over(Under)
Fuel Taxes	\$ 19,485,687	\$ 17,204,217	\$ 2,281,469	13.3 %	\$ 19,485,687	\$ 17,204,217	\$ 2,281,469	13.3 %
Motor Vehicle Registration & Fees	10,366,191	10,786,616	(420,425)	(3.9)%	10,366,191	10,786,616	(420,425)	(3.9)%
Motor Vehicle Inspection Fees	344,050	113,487	230,563	203.2 %	344,050	113,487	230,563	203.2 %
Miscellaneous Taxes & Fees	185,394	162,826	22,568	13.9 %	185,394	162,826	22,568	13.9 %
Fines, Forfeits & Penalties	107,649	41,263	66,387	160.9 %	107,649	41,263	66,387	160.9 %
Earnings on Investments	-	-	-	- %	-	-	-	- %
All Other	546,210	444,599	101,611	22.9 %	546,210	444,599	101,611	22.9 %
Total Collected	\$ 31,035,180	\$ 28,753,008	\$ 2,282,172	7.9 %	\$ 31,035,180	\$ 28,753,008	\$ 2,282,172	7.9 %

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**

	June'21	% Ch.	June'20	% Ch.	June'19	% Change June'21 vs. '19	Average Last 3 Mos. Vs. Last Yr. % Change	Moving Total Last 12 Mos. Vs. Prior % Change	YTD Growth CY'21 vs. '20 Thru June % Change
Building Supply	\$436,467.1	16.0%	\$376,324.9	23.5%	\$304,756.1	43.2%	27.1%	25.7%	28.5%
Food Store	\$270,735.7	11.2%	\$243,477.3	3.8%	\$234,648.7	15.4%	8.9%	5.9%	6.1%
General Merchandise	\$411,031.9	21.9%	\$337,170.9	-3.5%	\$349,524.0	17.6%	43.4%	13.9%	33.2%
Other Retail	\$580,871.0	20.4%	\$482,604.0	41.9%	\$340,079.7	70.8%	25.7%	34.2%	33.1%
Auto/Transportation	\$677,962.1	12.9%	\$600,428.5	14.8%	\$523,242.3	29.6%	37.4%	24.0%	35.9%
Restaurant	\$329,083.9	75.7%	\$187,275.1	-38.1%	\$302,584.6	8.8%	95.1%	-0.9%	39.9%
Lodging	\$191,305.4	229.9%	\$57,994.9	-61.2%	\$149,497.5	28.0%	321.4%	8.0%	157.9%
Consumer Sales	\$2,897,457.1	26.8%	\$2,285,275.6	3.7%	\$2,204,332.9	31.4%	39.3%	18.8%	33.0%
Business Operating	\$326,767.7	15.9%	\$281,919.1	8.1%	\$260,887.1	25.3%	24.3%	13.9%	19.6%
Total	\$3,224,224.8	25.6%	\$2,567,194.7	4.1%	\$2,465,220.0	30.8%	37.6%	18.3%	31.4%
Utilities	\$110,715.3	-1.0%	\$111,856.0	8.1%	\$103,448.9	7.0%	1.4%	-1.1%	-0.8%
Total plus Utilities	\$3,334,940.1	24.5%	\$2,679,050.7	4.3%	\$2,568,668.9	29.8%	35.8%	17.3%	29.6%