

**AGENDA FOR THE MEETING
OF THE MEASURE I CITIZENS' OVERSIGHT BOARD
JUNE 7, 2018 – 6:30 P.M.
CONFERENCE ROOM 1, CITY HALL, 13700 LA MIRADA BOULEVARD,
LA MIRADA, CALIFORNIA 90638**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in a City meeting or other services offered by this City, please call (562) 943-0131 and contact the City Clerk's office or the Human Resources Department. Notification at least 48 hours prior to the meeting or time when services are needed will assist the City staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

All cell phones, pagers and other audible electronic devices should be in their off or silent position while the meeting is in session.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

**Chairman Lee Olsen
Vice Chairman Scott Watkins
Hal Malkin
Philip Massey
David Morfin**

ACTION ITEMS

1. **SELECTION OF CHAIRMAN AND VICE CHAIRMAN** – It is recommended the Oversight Board select a Chairman and Vice Chairman.
2. **MEETING MINUTES** – It is recommended the Oversight Board approve the minutes of the meeting of March 29, 2018.

REVIEW AND DISCUSSION

3. **CALIFORNIA STATE BOARD OF EQUALIZATION TAX DISTRIBUTION UPDATE** – It is recommended the Oversight Board receive and file the report.
4. **ORAL REPORT ON THE CITY'S CAPITAL IMPROVEMENT PROJECTS** – It is recommended the Oversight Board review and discuss the Capital Improvement Projects update.

PUBLIC COMMENT

(Any information or materials provided during Public Comments are recorded in the minutes and are subject to public disclosure under the Public Records Act. The speaker is requested, but is not required, to orally state or register his or her name and/or address on the sheet located at the podium, for purposes of recording the information accurately in the minutes.)

BOARD MEMBER REPORTS

ADJOURNMENT

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the City Hall bulletin board not less than 72 hours prior to the meeting.

Dated this 31st day of May 2018.


Anne Haraksin, City Clerk

**MINUTES OF THE MEETING OF THE
MEASURE I CITIZENS' OVERSIGHT BOARD
March 29, 2018**

The meeting was called to order at 6:30 p.m. in Conference Room 1, 13700 La Mirada Boulevard, La Mirada, California. Responding to roll call were Board Member Philip Massey, Board Member David Morfin, Vice Chairman Scott Watkins and Chairman Lee Olsen. Board Member Hal Malkin was absent. Also present were Assistant City Manager Anne Haraksin, Public Works Project Manager Eric Villagracia, and Senior Accountant Melissa Pascual.

CALL TO ORDER

Chairman Olsen called the meeting to order.

PLEDGE OF ALLEGIANCE

Chairman Olsen led the pledge of allegiance.

ROLL CALL

Assistant City Manager Haraksin conducted roll call.

ACTION ITEMS

1. APPROVAL OF MINUTES

Vice Chairman Watkins motioned and Member Morfin seconded to approve the Minutes from the December 7, 2017 meeting.

MOTION CARRIED BY THE FOLLOWING ROLL CALL VOTE:

AYES: Members Massey, Morfin, Vice Chairman Watkins, Chairman Olsen
NOES: None
ABSENT: Member Malkin
ABSTAIN: None

REVIEW AND DISCUSSION

**2. CALIFORNIA STATE BOARD OF EQUALIZATION TAX DISTRIBUTION
UPDATE**

Senior Accountant Melissa Pascual reported on payments received by the State Board of Equalization (SBOE) and Measure I expenditures. Ms. Pascual said Measure I has generated a total of \$3.96 million in revenues to date for Fiscal Year 2017-18.

Ms. Pascual said expenditures totaling \$5.68 million were transferred out for Neighborhood Infrastructure Improvement Phases 3 and 4, and planning and design work for Phase 5. The current Fiscal Year 2017-18 fund balance is \$9.49 million.

Members reviewed and discussed the California State Board of Equalization tax distribution update and Measure I financial information.

Member Massey motioned and Vice Chairman Watkins seconded to receive and file the California State Board of Equalization Tax Distribution Update report.

MOTION CARRIED BY THE FOLLOWING ROLL CALL VOTE:

AYES: Members Massey, Morfin, Vice Chairman Watkins, Chairman Olsen
NOES: None
ABSENT: Member Malkin
ABSTAIN: None

4. ORAL REPORT ON THE CITY'S CAPITAL IMPROVEMENT PROJECTS

Public Works Project Manager Villagracia provided an update of Measure I funded and other Capital Improvement Projects being completed in La Mirada.

Members asked questions and provided comments about the La Mirada Boulevard corridor upgrades, median landscape renovations, the street name sign replacement program, and Measure I Phase 5.

PUBLIC COMMENT

None.

BOARD MEMBER REPORTS


Board Member Massey inquired about the remaining number of meetings. He also reported that a sign prohibiting U-turns for southbound La Mirada Boulevard turning east on Forster Road obstructs the view of motorists. In response to his concern, Public Works Project Manager Villagracia said the placement of the sign would be reviewed.

Board member Morfin said the traffic signal for vehicles traveling southbound on La Mirada Boulevard and turning eastbound on Alondra Boulevard does not turn green at night. In response to his concern, Public Works Project Manager Villagracia said the loop detectors would be reviewed.

ADJOURNMENT

The meeting was adjourned at 6:58 p.m.

ATTEST:



Anne Haraksin, Assistant City Manager

Lee Olsen, Chairman

REVIEW AND DISCUSSION

Measure I Citizens' Oversight Board
June 7, 2018

TO: Chairman and Oversight Board Members

FROM: Jeff Boynton, City Manager

ORIGINATED BY: Melissa Pascual, Senior Accountant

SUBJECT: CALIFORNIA STATE BOARD OF EQUALIZATION TAX DISTRIBUTION UPDATE

BACKGROUND

At the January 22, 2013 City Council meeting, the City Council adopted Resolution No. 13-05 establishing the Measure I Citizens' Oversight Board. The role of the Oversight Board is to review and report on the revenues and expenditures of Measure I funds; review financial audits and reports; monitor the City's progress on the planning, engineering, and construction of infrastructure projects; and issue an Annual Report.

FINDINGS

This report provides information as of May 31, 2018. Attachment "A" includes information on the State Board of Equalization's payments to the City (revenues) and Measure I-related expenditures. Measure I has generated a total of \$5.06 million in revenues to date for Fiscal Year 2017-2018. This figure represents three quarters of revenues received for the year.

During this reporting period, expenditures in the amount of \$7.20 million were transferred out for the Neighborhood Phases III and IV projects, and planning and design for Phase V. The current 2017-18 Fiscal Year fund balance is \$9 million. The statements provided by the State Board of Equalization are included in Attachment "B".

The Measure I transactions and use tax expired on March 31, 2018. Due to the timing of revenues collected by the State Board of Equalization, the final payment of Measure I revenues is expected in June of 2018.

RECOMMENDED ACTION

It is recommended the Oversight Board receive and file the report.

ATTACHMENT A

CITY OF LA MIRADA
BALANCE SHEET-MEASURE I
AS OF MAY 31, 2018

ASSETS:

CASH	\$ 9,061,883
TOTAL ASSETS	<u>\$ 9,061,883</u>

FUND BALANCE:

ASSIGNED FOR CAPITAL PROJECTS	<u>\$ 9,061,883</u>
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CITY OF LA MIRADA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 MEASURE I
 AS OF MAY 31, 2018

	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	AS OF 5/31/2018
REVENUES						
MEASURE I TRANSACTIONS AND USE TAX	\$ 1,524,783	\$ 4,456,406	\$ 5,793,139	\$ 5,743,911	\$ 6,384,905	\$ 5,064,965
EXPENDITURES						
TRANSFERS OUT-CAPITAL PROJ. (C1049)- GENERAL MEASURE I ENG.	-	147,800	3,778	104,844	-	-
TRANSFERS OUT-CAPITAL PROJ. (C1059)- PHASE I	-	-	4,336,719	44,547	-	-
TRANSFERS OUT-CAPITAL PROJ. (C1058)- PHASE II	-	-	148,380	4,490,350	31,560	-
TRANSFERS OUT-CAPITAL PROJ. (C1064)- PHASE III	-	-	-	212,685	2,803,109	4,442,487
TRANSFERS OUT-CAPITAL PROJ. (C1068)- STORM DRAIN REPAIR PROGRAM	-	-	-	5,588	575	78,292
TRANSFERS OUT-CAPITAL PROJ. (C1069)- MEASURE I PHASE IV	-	-	-	-	58,764	2,400,401
TRANSFERS OUT-CAPITAL PROJ.(C1070)- OLIVE BRANCH DRIVE PAVEMENT	-	-	-	-	309,742	313
TRANSFERS OUT-CAPITAL PROJ.(C1071)- MEASURE I PHASE V	-	-	-	-	-	286,294
	-	147,800	4,488,877	4,858,014	3,203,750	7,207,786
NET CHANGE IN FUND BALANCE	1,524,783	4,308,606	1,304,262	885,898	3,181,155	(2,142,821)
FUND BALANCE, BEGINNING OF YEAR	-	1,524,783	5,833,389	7,137,651	8,023,549	11,204,704
FUND BALANCE, END OF YEAR	\$ 1,524,783	\$ 5,833,389	\$ 7,137,651	\$ 8,023,549	\$ 11,204,704	\$ 9,061,883

(A)

(A) Ending fund balance was revised since the September 2017 Measure I meeting

00110-4120.5 MEASURE I SALES TAX REVENUE

YEAR	PER	EFF DATE	AMOUNT	VDR NAME/ITEM DESC	COMMENTS
2018	1	7/31/2017	426,600.00	'BOARD OF EQUALIZATION	JULY SALES TAX
2018	1	7/31/2017	(426,600.00)	REVERSE FY 16/170 ACCRUAL	
2018	2	8/30/2017	568,800.00	'BOARD OF EQUALIZATION	AUGUST SALES TAX
2018	2	8/30/2017	(568,800.00)	REVERSE FY 16/170 ACCRUAL	
2018	3	9/30/2017	637,223.22	'BOARD OF EQUALIZATION	SEPTEMBER SALES TAX
2018	4	10/31/2017	415,800.00	'BOARD OF EQUALIZATION	OCTOBER SALES TAX
2018	5	11/30/2017	554,400.00	'BOARD OF EQUALIZATION	NOVEMBER SALES TAX
2018	6	12/31/2018	742,973.35	'BOARD OF EQUALIZATION	DECEMBER SALES TAX
2018	7	1/31/2018	466,800.00	'BOARD OF EQUALIZATION	JANUARY SALES TAX
2018	8	2/28/2018	622,400.00	'BOARD OF EQUALIZATION	FEBRUARY SALES TAX
2018	9	3/31/2018	522,252.69	'BOARD OF EQUALIZATION	MARCH SALES TAX
2018	10	4/30/2018	401,800.00	'BOARD OF EQUALIZATION	APRIL SALES TAX
2018	11	5/31/2018	701,315.79	'BOARD OF EQUALIZATION	MAY SALES TAX
			<u>5,064,965.05</u>		

C1064 RESIDENTIAL STREET PHASE III

11/1/2017	2,147.55	COUNTY OF ORANGE	3569147
8/28/2017	26,460.00	ENGINEERING	3568445
10/2/2017	18,450.00	ENGINEERING	3568801
10/13/2017	18,870.00	ENGINEERING	3568965
1/2/2018	15,180.00	ENGINEERING	3569686
1/16/2018	8,295.00	ENGINEERING	3569846
2/5/2018	7,770.00	ENGINEERING	3570045
3/5/2018	3,000.00	ENGINEERING	3570399
3/26/2018	4,650.00	ENGINEERING	3570685
4/11/2018	2,250.00	ENGINEERING	3570851
5/11/2018	600.00	ENGINEERING	3571161
08/28/2017	18,936.25	GEO-ADVANTEC	3568452
10/02/2017	11,850.00	GEO-ADVANTEC	3568807
11/01/2017	4,190.00	GEO-ADVANTEC	3569162
08/14/2017	2,230.00	KABBARA	3568273
10/13/2017	12,024.50	KABBARA	3568990
11/20/2017	2,849.00	KABBARA	
2/5/2018	6,927.00	KABBARA	3570063
8/28/2017	1,510,652.28	R.J. NOBLE	3568500
10/02/2017	674,284.35	R.J. NOBLE	3568849
10/13/2017	118,802.25	R.J. NOBLE	3569033
11/28/2017	687,518.84	R.J. NOBLE	3569534
1/2/2018	486,073.55	R.J. NOBLE	3569743
2/5/2018	342,273.82	R.J. NOBLE	3570102
4/11/2018	31,494.52	R.J. NOBLE	3570917
5/31/2018	350,870.39	R.J. NOBLE- RETENTION	
5/31/2018	(148,180.93)	REVERSE RETENTION ACCRUAL	
7/31/2017	222,019.08	RJ NOBLE- ADJUSTMENT FOR BUENA PARK	
		BUENA PARK PORTION WAS LOWER THAN PREVIOUSLY ANTICIPATED. BUENA PARK PORTION WAS \$144,981, PREVIOUSLY ESTIMATED AT \$367,000.	
	<u>4,442,487.45</u>		

C1068 STORM DRAIN REPAIR PROGRAM

10/13/2017	3,250.00	MIKE PRLICH	3569012
11/20/2017	3,250.00	MIKE PRLICH	3569355
1/16/2018	28,700.00	MIKE PRLICH	3569887
2/5/2018	29,855.00	SANCON ENGINEERING	3570110
2/5/2018	9,068.51	SANCON ENGINEERING	3570110
2/20/2018	230.00	WOLFE ENGINEERING	3570325
4/11/2018	115.00	WOLFE ENGINEERING	3570954
4/26/2018	1,023.50	WOLFE ENGINEERING	3571091
5/11/2018	2,645.00	WOLFE ENGINEERING	3571246
5/1/2018	154.50	ERIC VILLAGRACIA- PERMIT AND PARKING AT ORANGE COUNTY	3570985
	<u>78,291.51</u>		

C1069 MEASURE I PHASE IV

08/28/2017	2,217.50	ANDERSONPENNA	3568410
10/02/2017	8,002.50	ANDERSONPENNA	3568772
11/01/2017	1,850.00	ANDERSONPENNA	3569135
11/28/2017	8,694.00	ANDERSONPENNA	3569459
1/16/2018	5,016.00	ANDERSONPENNA	3569821
2/5/2018	3,785.00	ANDERSONPENNA	3570013
3/5/2018	1,702.00	ANDERSONPENNA	3570381
4/11/2018	1,695.00	ANDERSONPENNA	3570822
4/26/2018	3,885.00	ANDERSONPENNA	3571003
11/01/2017	542.00	GEO-ADVANTEC	3569162
1/2/2018	3,118.00	GEO-ADVANTEC	3569693
1/16/2018	872.00	GEO-ADVANTEC	3569851
1/16/2018	7,079.00	GEO-ADVANTEC	3569851
2/5/2018	1,067.50	GEO-ADVANTEC	3570051
2/5/2018	5,495.00	GEO-ADVANTEC	3570051
3/5/2018	3,206.00	GEO-ADVANTEC	3570406
4/11/2018	12,797.00	GEO-ADVANTEC	3570856
4/26/2018	6,080.00	GEO-ADVANTEC	3571022
11/20/2017	191,554.44	SEQUEL CONTRACTORS,	3569381
11/28/2017	187,091.57	SEQUEL CONTRACTORS,	3569539
1/2/2018	276,462.83	SEQUEL CONTRACTORS,	3569750
2/5/2018	84,993.17	SEQUEL CONTRACTORS,	3570113
2/20/2018	265,853.94	SEQUEL CONTRACTORS,	3570304
4/11/2018	1,203,166.45	SEQUEL CONTRACTORS,	3570928
10/02/2017	1,120.36	ZUMAR INDUSTRIES	3568877
1/2/2018	14,700.00	ENGINEERING	3569686
1/16/2018	2,235.00	ENGINEERING	3569846
1/16/2018	9,330.00	ENGINEERING	3569846
2/5/2018	7,800.00	ENGINEERING	3570045
2/5/2018	7,530.00	ENGINEERING	3570045
3/5/2018	10,380.00	ENGINEERING	3570399
3/5/2018	4,860.00	ENGINEERING	3570399
3/5/2018	900.00	ENGINEERING	3570399
3/26/2018	16,980.00	ENGINEERING	3570685
4/11/2018	17,610.00	ENGINEERING	3570851
5/11/2018	20,730.00	ENGINEERING	3571161
	<u>2,400,401.26</u>		

C1070 OLIVE BRANCH DRIVE PAVEMENT

8/28/2017	6,300.00	DOUG MARTIN	3568441
8/31/2017	(6,300.00)	REVERSE PRIOR YEAR ACCRUAL	
11/28/2017	<u>312.50</u>	CNC ENGINEERING	3569474
	<u>312.50</u>		

C1071 MEASURE I PHASE V

10/13/2017	15,735.00	HARRIS AND ASSOCIATES	3568979
11/20/2017	65,254.50	HARRIS AND ASSOCIATES	3569327
1/16/2018	182,937.00	HARRIS AND ASSOCIATES	3569857
2/20/2018	10,577.00	HARRIS AND ASSOCIATES	3570238
3/16/2018	<u>11,790.00</u>	HARRIS AND ASSOCIATES	
	<u>286,293.50</u>		
	<u>7,207,786.22</u>		

ATTACHMENT B

STATE OF CALIFORNIA - BOARD OF EQUALIZATION
STATEMENT OF ADD-ON TAX DISTRIBUTION

308 DATE: 04/11/2018 FOR THE PERIODS SHOWN BELOW
PAYEE: CITY OF LA MIRADA TRANS & USE
DEPUTY CITY MANAGER

CURRENT ADVANCE	Feb 2018	401,800.00
PRIOR CREDITS		0.00
TOTAL PAYMENT <BY EFT>		401,800.00

Local Jurisdiction Statement of Tax Distribution

308 Date: For the periods shown below
 05/16/2018

**Payee: CITY OF LA MIRADA TRANS &
 USE/DEPUTY CITY MANAGER**

Total Due	1st Qtr 18	1,512,805.79
Prior Credits		0.00
Prior Advances	1st Qtr 18	-803,600.00
Cost of Admin		-7,890.00

Balance	1st Qtr 18	701,315.79
Current Advance	Apr 2018	0.00

Total Payment (by EFT) 701,315.79

If you have questions regarding this statement,
 please contact CDTFA-Local Revenue and
 Allocation Unit at 916-324-3000.

[Back to Query Page](#)

Q4 2017



City of La Mirada Sales Tax *Update*

First Quarter Receipts for Fourth Quarter Sales (October - December 2017)

La Mirada In Brief

Receipts from La Mirada's October through December sales were 1.3% lower than the same quarter one year ago.

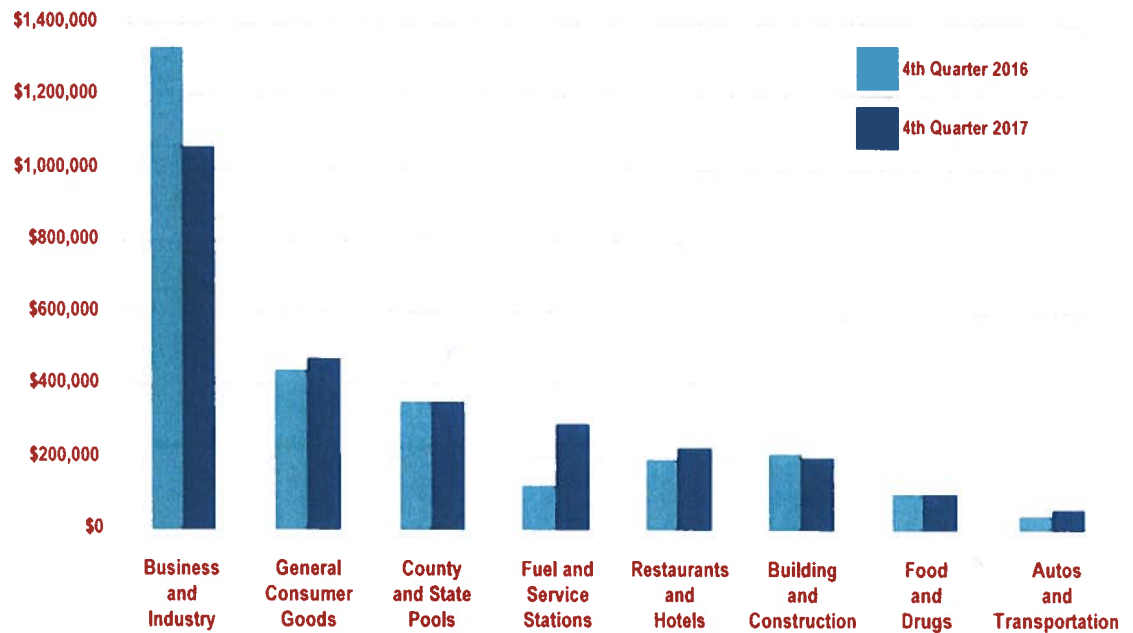
A business closure and lower sales in several business to business sectors dropped business and industry returns. Building and material supply sales declined depressing building and construction group results.

In conjunction with higher fuel prices, a large payment deviation temporarily overstated service station receipts. Despite some eatery closures, new openings and net higher sales boosted all restaurant categories. Improved sales, a new retail store opening, and favorable payment adjustments drove general consumer goods up 7.4%.

In addition to the amounts discussed above, proceeds from local Measure I totaled \$1,686,053, a 2.2% decrease from the same quarter of 2016.

Net of aberrations, taxable sales for all of Los Angeles County grew 3.0% over the comparable time period; the Southern California region was up 3.5%.

SALES TAX BY MAJOR BUSINESS GROUP



TOP 25 PRODUCERS

IN ALPHABETICAL ORDER

Accu Tech	Mack Volvo GMC Truck Sales
Ahern Rentals	Marshalls
Amada America	Ross
Arco AM PM	Siemens Water Technologies
Bet Plant Services	Smith & Nephew
Chevron	Spinitar
Cotton On	Staples Fulfillment Center
CVS Pharmacy	Stater Bros
Eagle High Reach Equipment	Tomarco Contractor Specialties
Fleets 101	US Foodservice
Forest Plywood	Walmart Neighborhood Market
Home Depot	
In N Out Burgers	
Living Spaces Furniture	

REVENUE COMPARISON

Three Quarters – Fiscal Year To Date

	2016-17	2017-18
Point-of-Sale	\$7,063,270	\$7,078,982
County Pool	1,011,389	992,873
State Pool	4,104	1,365
Gross Receipts	\$8,078,763	\$8,073,221
Measure I	\$4,799,763	\$5,010,849

California Overall

Factored for accounting anomalies, statewide fourth quarter receipts from local government's one cent sales tax were 4.4% higher than the holiday quarter of 2016.

Rising fuel prices and solid gains from building/construction supplies, restaurants and e-commerce were the primary contributors to the overall increase. A healthy quarter for auto sales and construction equipment were additional factors. Tax revenues from general consumer goods sold through brick and mortar stores rose a modest 1% over last year's comparable quarter while receipts from online sales increased 13.2%.

Performance for the inland areas of the state were generally stronger than the coastal areas which had earlier recovered from the previous downturn.

Nexus Issue to be Revisited

In 1992, the U.S. Supreme Court ruled in *Quill v. North Dakota* that businesses lacking a physical presence or "nexus" in a state cannot be required to collect or remit that state's taxes. This does not excuse buyers from paying a corresponding use tax but the costs of enforcement, particularly on smaller purchases, is difficult and local brick and mortar retailers are placed at a competitive disadvantage.

California has been more effective at collecting use tax than most states with an aggressive program of auditing major business purchases, requiring CPA's to report unpaid use tax on client's annual returns and requiring businesses with annual gross receipts of \$100,000 or more to register for the purposes of reporting use tax.

The State has also increased the number of out-of-state sellers required to collect sales tax through broader definitions of what constitutes physical presence including a requirement that larger internet retailers collect and remit sales tax if paying a commission for customer referrals obtained via a link on a California seller's website.

Still, the estimated revenue losses are substantial particularly for agencies with voter-approved transactions tax districts. Because of *Quill*, retailers are

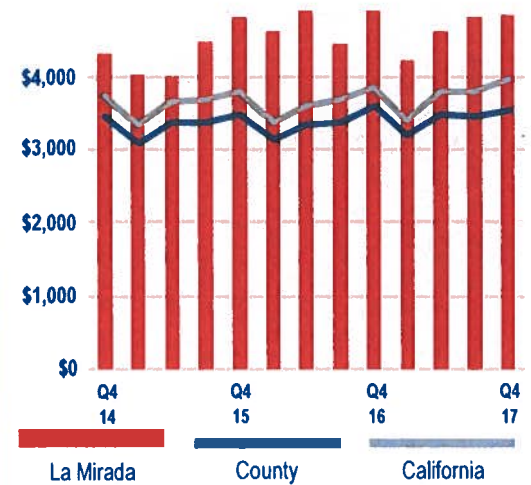
not required to collect the tax for purchases in an adjacent jurisdiction if the retailer has no physical presence in that jurisdiction. The resulting loss to local governments projected by the State Board of Equalization in 2016-17 was \$756 Million in uncollected tax revenues and losses to the state of \$697 Million: (<https://www.boe.ca.gov/legdiv/pdf/e-commerce-2017F.pdf>).

Congress has refused to act on numerous attempts to seek legislative relief over the last two decades. However, three justices – Clarence Thomas, Neil Gorsuch and Anthony Kennedy have recently expressed doubts about the *Quill* decision with Kennedy noting in 2015, that the ruling has produced a "startling revenue shortfall" in many states as well as "unfairness to local retailers and customers."

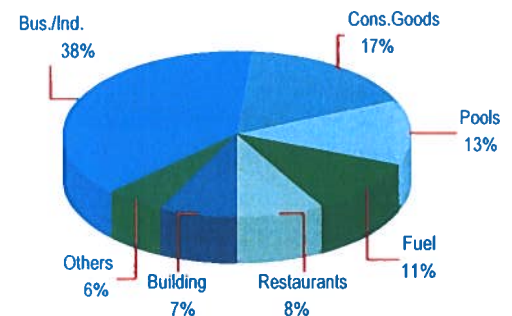
In January 2018, the U.S. Supreme Court agreed to hear arguments in the case of *South Dakota v. Wayfair Inc.* where *Wayfair* is challenging the State's recently adopted requirement that retailers collect and remit, or pay, sales tax on purchases made by South Dakota residents.

Oral arguments are scheduled for April with a decision expected by the end of June 2018.

SALES PER CAPITA



REVENUE BY BUSINESS GROUP
La Mirada This Quarter



LA MIRADA TOP 15 BUSINESS TYPES

Business Type	*In thousands of dollars			
	La Mirada Q4 '17	Change	County Change	HdL State Change
Building Materials	154.2	0.2%	7.8%	11.6%
Casual Dining	88.6	26.6%	3.5%	3.5%
Contractors	39.8	-14.6%	7.7%	13.9%
Electrical Equipment	48.3	-1.6%	-6.6%	5.7%
Family Apparel	64.7	24.4%	3.1%	2.1%
Food Service Equip./Supplies	— CONFIDENTIAL —	—	-2.4%	2.6%
Fulfillment Centers	— CONFIDENTIAL —	—	36.9%	55.5%
Grocery Stores	58.3	0.5%	-5.8%	-1.5%
Heavy Industrial	104.4	-38.8%	5.8%	10.2%
Home Furnishings	— CONFIDENTIAL —	—	0.8%	2.6%
Light Industrial/Printers	35.3	-70.3%	-3.9%	0.9%
Quick-Service Restaurants	106.2	17.6%	4.5%	5.0%
Repair Shop/Equip. Rentals	104.3	15.2%	5.2%	6.5%
Service Stations	291.4	136.5%	10.0%	11.4%
Trailers/Auto Parts	— CONFIDENTIAL —	—	2.8%	0.8%
Total All Accounts	2,399.9	-1.3%	-0.9%	4.0%
County & State Pool Allocation	351.6	-0.9%	-0.5%	0.8%
Gross Receipts	2,751.5	-1.3%	-0.8%	3.6%

Major Industry Groups	1Q 2017			2Q 2017			3Q 2017			4Q 2017		
	Sales / Use Tax	Transactions Tax	Ratio	Sales / Use Tax	Transactions Tax	Ratio	Sales / Use Tax	Transactions Tax	Ratio	Sales / Use Tax	Transactions Tax	Ratio
Autos And Transportation	44,631	276,043	618.5%	49,702	263,121	529.4%	52,221	287,044	549.7%	54,742	272,381	497.6%
Building And Construction	195,656	179,909	92.0%	207,535	198,987	95.9%	218,964	268,634	122.7%	195,040	244,671	125.4%
Business And Industry	1,113,920	366,786	32.9%	1,145,037	490,248	42.8%	1,188,856	413,826	34.8%	1,060,642	427,442	40.3%
Food And Drugs	88,825	89,250	100.5%	94,803	95,331	100.6%	91,988	92,494	100.6%	96,620	97,316	100.7%
Fuel And Service Stations	122,726	147,018	119.8%	127,859	159,065	124.4%	227,102	158,341	69.7%	284,739	176,604	62.0%
General Consumer Goods	355,111	212,096	59.7%	386,305	204,999	53.1%	383,549	221,303	57.7%	456,631	284,981	62.4%
Restaurants And Hotels	187,804	188,734	100.5%	214,681	220,858	102.9%	206,809	211,376	102.2%	207,987	209,074	100.5%
Transfers & Unidentified	0	92	0.0%	0	35	0.0%	0	12	0.0%	0	157	0.0%
Total All Businesses	2,108,672	1,459,928	69.2%	2,225,922	1,632,644	73.3%	2,369,488	1,653,029	69.8%	2,356,401	1,712,626	72.7%
State and County Pools	289,299	0		320,113	0		334,462	0		371,812	0	
Gross Receipts	2,397,972	1,459,928	60.9%	2,546,035	1,632,644	64.1%	2,703,950	1,653,029	61.1%	2,728,214	1,712,626	62.8%
SBOE Admin	-31,080	-9,570		-30,275	-9,600		-31,380	-9,600		-30,163	-9,600	
Total	2,366,892	1,450,358	61.3%	2,515,760	1,623,044	64.5%	2,672,570	1,643,429	61.5%	2,698,050	1,703,026	63.1%