

# CITY OF ENCINITAS

## Memorandum

April 1, 2015

**TO:** Distribution List – Attached

**VIA:** Lawrence A. Watt, Interim City Manager

**FROM:** Tim Nash, Finance Director  
Teri Shoemaker, Finance Manager

**SUBJECT:** Encinitas Sales Tax Report  
Fourth Quarter Receipts for Third Quarter Sales (July – Sept 2014)

The Encinitas Sales Tax Report is derived from information provided by HdL Companies. The reported figures are based upon sales occurring during July – September 2014. Businesses are required to remit their sales tax returns to the State Board of Equalization (SBOE) by the end of the month following quarter-end. The SBOE releases the sales tax data three months later.

The report provides the increase or decrease in sales tax percentages based on what was received during the same period last year. Gross sales tax receipts are derived from Sales and Use Tax (known as Bradley Burns) and Triple Flip.<sup>1</sup>

For the City of Encinitas, third quarter sales tax revenue from local businesses totaled \$2,864,051 and from the County and State pool allocation \$364,746 which represents a 2.7% and 1.8% increase, respectively, over the same period last year. Total gross revenue was \$3,228,797 which represents a 2.5% overall increase. Factoring in the reductions due to Triple Flip revenue (\$807,199) and SBOE administrative fee (\$32,096), actual sales tax revenue received by Encinitas is \$2,389,502. This represents an increase of \$59,744 from this same time last year.

Actual sales receipts for all of San Diego County increased 6.3% over the comparable time period while Southern California as a whole was up 5.6%. The San Diego region showed positive gains in all major industry group categories. Slight declines were seen in the Business & Industry categories for Encinitas and Southern California.

The table on the following page depicts the year-over-year comparison of the major industry groups for the City, County, and Southern California.

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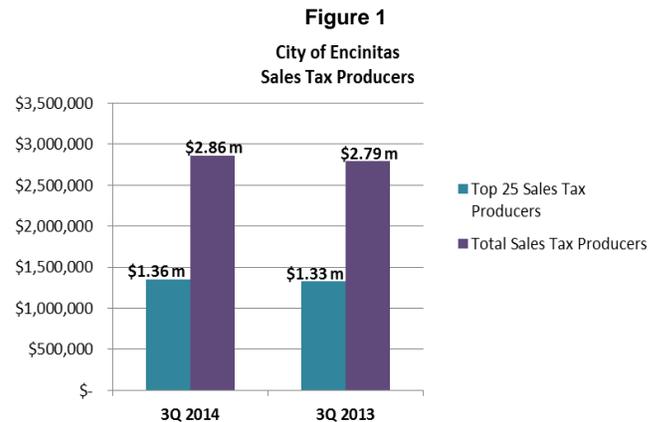
<sup>1</sup> Bradley Burns is based on sales and use tax applied to taxable purchases. Cities and counties receive .75% of the sales tax revenue. The Triple Flip was implemented in 2004 and reduces the Bradley Burns by .25% and is recognized as an ad valorem property tax revenue to backfill the lost sales tax revenue. To accurately reflect the actual sales tax revenue received by cities and counties, the Triple Flip is reduced from the sales tax.

**Year-over-Year Comparison by Major Industry Group**

	City of Encinitas			San Diego County	Southern California
	3Q 2014	3Q 2013	Change		
Autos and Transportation	425,658	399,005	6.70%	7.5%	7.1%
Building and Construction	243,670	307,862	-20.9%	7.3%	6.6%
Business and Industry	145,027	128,794	12.6%	15.3%	3.3%
Food and Drugs	263,768	253,797	3.9%	5.3%	7.5%
Fuel and Service Stations	424,938	410,210	3.6%	3.9%	3.1%
General Consumer Goods	845,188	830,151	1.8%	2.6%	3.8%
Restaurants and Hotels	515,799	463,123	11.4%	6.1%	8.1%
<b>Total</b>	<b>2,864,048</b>	<b>2,792,942</b>	<b>2.5%</b>	<b>6.4%</b>	<b>5.6%</b>
Allocations from State/County Pool	364,746	358,216	1.8%	5.7%	8.3%
<b>Gross Receipts</b>	<b>3,228,794</b>	<b>3,151,158</b>	<b>2.5%</b>	<b>6.3%</b>	<b>5.6%</b>

*Note: Third quarter decline in the Building and Construction category is exaggerated by payment adjustments.*

Figure 1 highlights the sales tax producers for the City of Encinitas. The graph compares the top 25 sales producing business to the total sales producing businesses. The top 25 sales tax producers generated 47% of the total sales tax receipts for the third quarter 2014 and third quarter 2013. For a complete list of the top 25 businesses, see Attachment A.



**Figure 2**

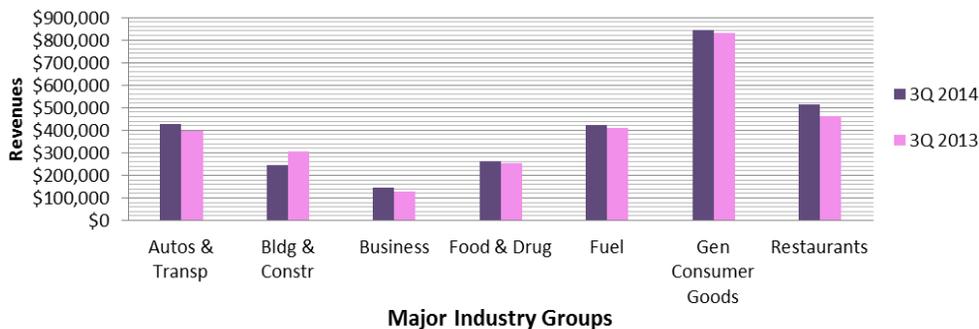


Figure 2 highlights the annual trend revenue by quarter for the major industry groups for the City of Encinitas. For the third quarter, all the major industry groups gained in revenue, with the exception of the Building and Construction category which posted a loss. According to HdL the loss was due to payment aberrations which skewed the results.

Revenue generated by business groups is unique to each jurisdiction and doesn't always mirror the trends established by the County and the State.

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HdL reports in their Sales Tax Update, **Attachment A**, that gains in the countywide use tax allocation pools continue to be boosted by the rising shift to online shopping and involve a larger portion of goods shipped from out-of-state.

How falling gas prices impact sales taxes

Although gas prices have retraced somewhat from the initial reductions, the impact of lower gas prices provided additional disposable income to families estimated at \$50 to \$75 per month. This extra income translated into spending a portion on travel, dining out and impulse purchases of taxable items. However, with rising grocery prices and non-taxable necessities (such as cellphone fees and internet access), most of the gain in disposable income was spent on purchasing these items.

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Attached to this report are the following reports, tables and graphs:

<b>Attachment A</b>	<b><i>Sales Tax Update</i></b> Newsletter
<b>Attachment B</b>	Major Industry Groups, Current Quarter Sales Volume
<b>Attachment C</b>	San Diego County, Sales Tax Trends for all Agencies
<b>Attachment D</b>	Southern California, By County and Major Business Group
<b>Attachment E</b>	Encinitas Geo Areas 1: 13 Quarter History
<b>Attachment F</b>	Encinitas Geo Areas 2: 13 Quarter History
<b>Attachment G</b>	Agency Comparisons
<b>Attachment H</b>	Sales Tax Revenues by Geographic Area, table format

The report is also available on the city's website at [www.cityofencinitas.org](http://www.cityofencinitas.org). Click on *Departments>Finance>Quarter Reports*.

# Q3 2014



## City of Encinitas Sales Tax *Update*

Fourth Quarter Receipts for Third Quarter Sales (July - September 2014)

### Encinitas In Brief

Receipts for Encinitas' July through September sales were 2.5% higher than the same quarter one year ago.

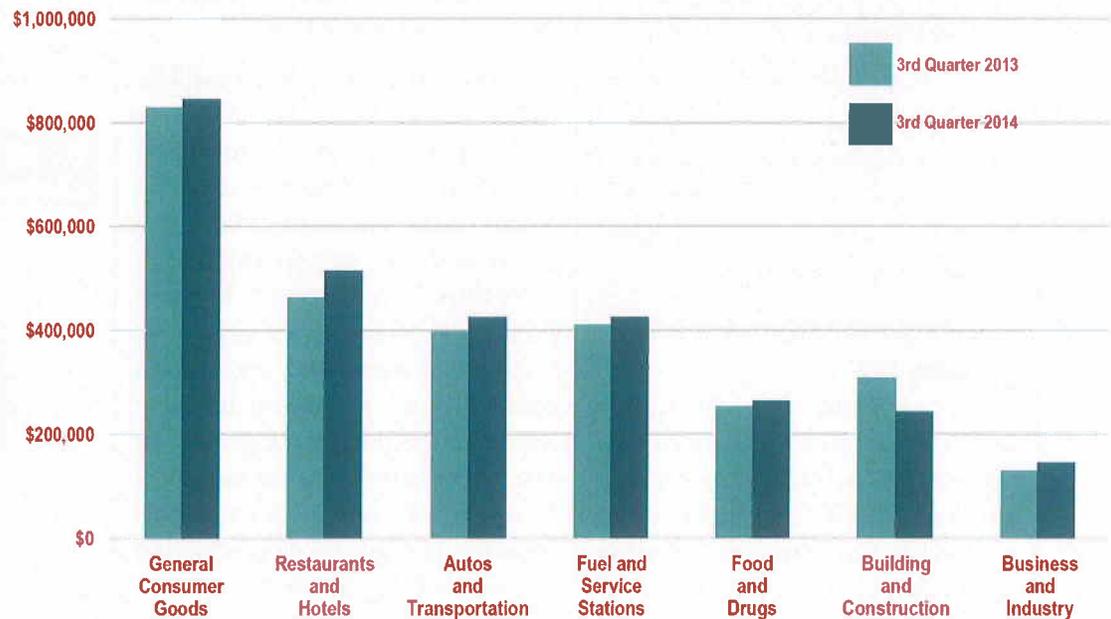
Receipts from restaurants were lifted, in part, by the addition of new eateries; however, the results were inflated overall by double payments. The autos and transportation group also posted higher receipts with gains from multiple categories.

General consumer goods experienced strong sales from sporting goods, home furnishings, and other categories. In addition, receipts from service stations and grocery stores were up. Onetime adjustments were responsible for temporarily lifting the business and industry group.

The gains were partially offset by losses from family apparel and specialty stores. Building and construction also posted a decline, however the decrease was exaggerated by payment deviations.

Adjusted for aberrations, taxable sales for all of San Diego County increased 4.9% over the comparable time period, while the Southern California region as a whole was up 5.1%.

### SALES TAX BY MAJOR BUSINESS GROUP



### TOP 25 PRODUCERS

IN ALPHABETICAL ORDER

7 Eleven	Pacific Coast Grill
Best Buy	Quick Shine Car Wash
BMW of Encinitas	REI
Cardiff Valero	Rosanos Unocal 76
Chevron	Shell Gas & Car Wash
Encinitas Ford	Sports Authority
Encinitas Gasoline & Auto Service	Target
Financial Services Vehicle Trust	Tesoro Refining & Marketing
Hansen Surfboards	TJ Maxx
Herman Cook Volkswagen	Valero
Home Depot	Vons
Home Goods	Walmart
Leucadia Arco	

### REVENUE COMPARISON

Two Quarters – Fiscal Year To Date

	2013-14	2014-15
Point-of-Sale	\$5,422,126	\$5,696,668
County Pool	673,465	716,093
State Pool	2,899	4,138
<b>Gross Receipts</b>	<b>\$6,098,490</b>	<b>\$6,416,900</b>
<b>Less Triple Flip*</b>	<b>\$(1,524,623)</b>	<b>\$(1,604,225)</b>

\*Reimbursed from county compensation fund

Q3 2014

## City of Encinitas Sales Tax Update

NOTES

**California Overall**

With payment aberrations removed, local sales tax revenues rose 5.5% over the comparable quarter of July through September 2013.

The largest gains were from the countywide use tax pools which have been boosted by the rising shift to online shopping and involve a larger portion of goods shipped from out-of-state. Rising sales from auto dealers and restaurants, high tech Silicon Valley business activities, and Southern California construction also contributed.

Among general consumer goods, discount department stores, value priced apparel, home goods, pet and personal care products outperformed other categories.

**The Impact of Falling Gas Prices on Sales Tax**

Fuel prices plunged to a 5 year low in December with predictions that expanded North American oil production, gains in fuel efficiency and a sluggish international economy will sustain lower gas prices through much of 2015.

Not all of the estimated \$50 to \$75 per month family savings will be spent on taxable goods. Part will be absorbed by rising costs of food and other non-taxable necessities and by the ongoing shift in buying habits from purchases of taxable goods to non-taxable services, cellphone fees and internet access.

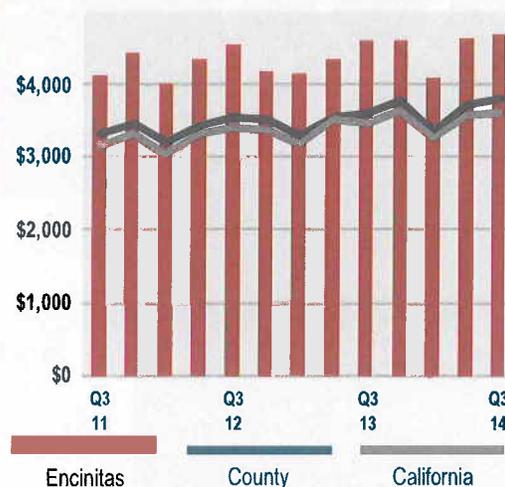
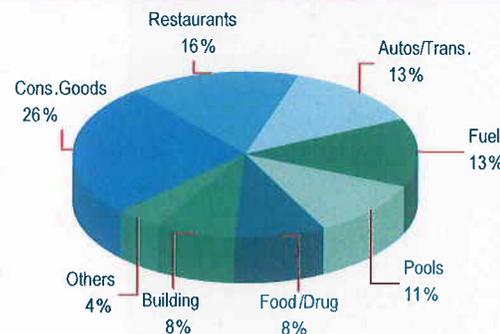
Among the various economic segments that make up each agency's sales tax base, grocers, drug stores and restaurants should benefit most. Extra disposable income translates into more travel, dining out and impulse purchases of taxable items while shopping for food and necessities.

Despite intensive price competition, tax gains from general con-

sumer goods can also be expected although accelerating online shopping will shift much of the growth to the countywide allocation pools rather than brick and mortar stores.

Agencies with auto dealerships are also benefiting as lower fuel prices and increased fuel efficiency have buyers choosing more costly SUVs and accessories. Gains in home improvement purchases are anticipated although the tax will be distributed via countywide pools if the sale includes onsite installation.

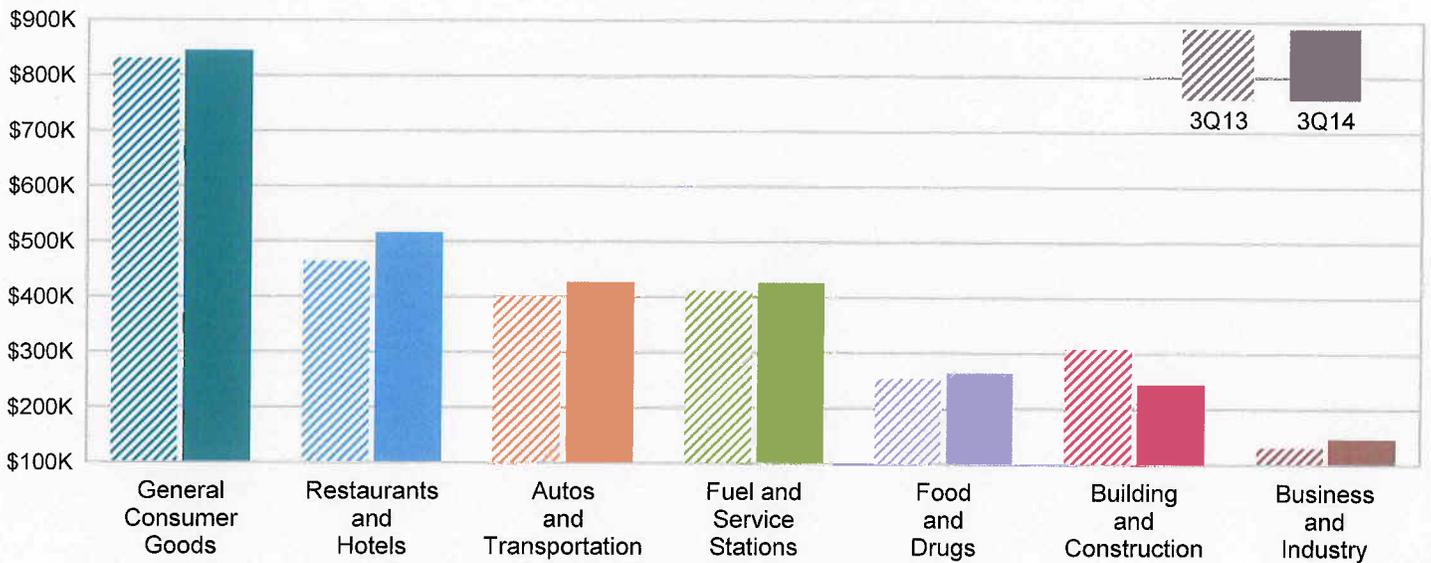
The major losing tax segment will be in fuel/service stations. The losses will be partially offset by increased travel/fuel consumption and by added costs associated with new green emission requirements that went into effect January 1. Even so, substantial declines from service stations, truck stops, bulk and jet fuel operators and petroleum industry suppliers should be anticipated. In the business/industry segment, tax from capital investment in new alternative energy and oil production projects is likely to slow.

**SALES PER CAPITA****REVENUE BY BUSINESS GROUP**  
Encinitas This Quarter**ENCINITAS TOP 15 BUSINESS TYPES**

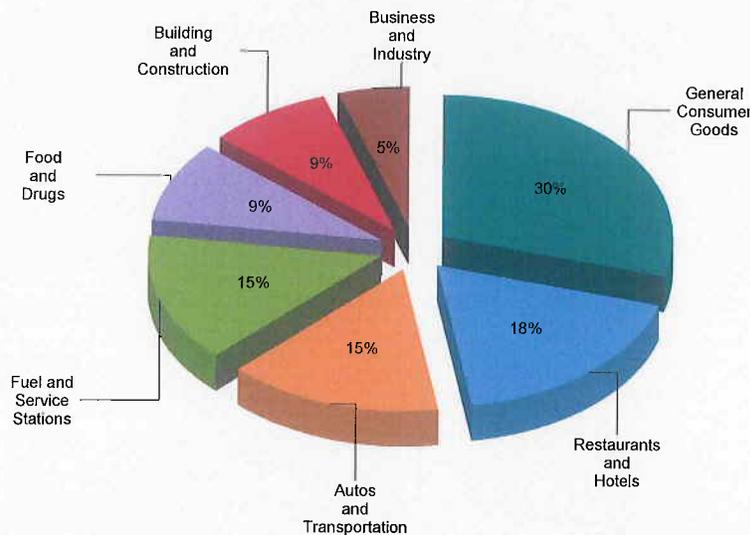
Business Type	Encinitas		County	HdL State
	Q3 '14*	Change	Change	Change
Auto Lease	— CONFIDENTIAL —	—	-2.4%	3.2%
Casual Dining	288.5	13.6%	3.5%	6.4%
Discount Dept Stores	— CONFIDENTIAL —	—	1.7%	2.5%
Electronics/Appliance Stores	95.1	0.2%	7.5%	2.7%
Family Apparel	82.6	-1.4%	1.4%	6.0%
Fine Dining	47.8	-1.3%	13.7%	15.4%
Grocery Stores Beer/Wine	57.1	4.8%	4.3%	2.5%
Grocery Stores Liquor	113.2	5.3%	6.1%	8.4%
Home Furnishings	110.2	16.3%	8.0%	6.6%
Lumber/Building Materials	— CONFIDENTIAL —	—	-1.4%	4.7%
New Motor Vehicle Dealers	— CONFIDENTIAL —	—	6.3%	8.0%
Quick-Service Restaurants	133.8	18.0%	8.8%	8.4%
Service Stations	424.7	3.6%	1.5%	1.2%
Specialty Stores	78.7	-4.4%	1.9%	5.6%
Sporting Goods/Bike Stores	113.9	2.5%	-1.2%	0.7%
<b>Total All Accounts</b>	<b>\$2,864.1</b>	<b>2.5%</b>	<b>6.4%</b>	<b>5.5%</b>
<b>County &amp; State Pool Allocation</b>	<b>\$364.7</b>	<b>1.8%</b>	<b>5.7%</b>	<b>10.2%</b>
<b>Gross Receipts</b>	<b>\$3,228.8</b>	<b>2.5%</b>	<b>6.3%</b>	<b>6.1%</b>

<u>Major Industry Group</u>	<u>Count</u>	<u>3Q14</u>	<u>3Q13</u>	<u>\$ Change</u>	<u>% Change</u>
General Consumer Goods	1,812	845,188	830,151	15,038	1.8%
Restaurants and Hotels	255	515,799	463,123	52,676	11.4%
Autos and Transportation	107	425,658	399,005	26,653	6.7%
Fuel and Service Stations	28	424,938	410,210	14,728	3.6%
Food and Drugs	92	263,768	253,797	9,970	3.9%
Building and Construction	78	243,670	307,862	(64,191)	-20.9%
Business and Industry	965	145,027	128,794	16,233	12.6%
Transfers & Unidentified	1	2	0	2	-N/A-
<b>Total</b>	<b>3,338</b>	<b>2,864,051</b>	<b>2,792,941</b>	<b>71,109</b>	<b>2.5%</b>

**3Q13 Compared To 3Q14**



**3Q14 Percent of Total**





# SAN DIEGO COUNTY ALL AGENCIES

## SALES TAX TRENDS FOR ALL AGENCIES - 3Q 2014 SALES

Agency allocations reflect "point of sale" receipts

Agency Name	Count	Current Year 3Q 2014	Prior Year 3Q 2013	Share of County Pool	Actual Receipts % Change	Adjusted* % Change
Santee	1,502	2,602,850	2,080,387	2.1%	+ 25.1%	+ 31.3%
Vista	2,895	4,091,448	3,234,796	3.4%	+ 26.5%	+ 22.9%
Imperial Beach	506	233,465	197,301	0.2%	+ 18.3%	+ 13.7%
Carlsbad	4,901	7,603,822	6,687,037	6.3%	+ 13.7%	+ 10.6%
Lemon Grove	606	1,143,477	1,059,506	0.9%	+ 7.9%	+ 8.2%
La Mesa	1,968	2,647,210	2,439,730	2.2%	+ 8.5%	+ 7.3%
Coronado	712	867,549	728,294	0.7%	+ 19.1%	+ 6.4%
Escondido	4,689	7,453,837	7,034,236	6.1%	+ 6.0%	+ 5.9%
Poway	1,764	2,789,152	2,717,297	2.3%	+ 2.6%	+ 5.1%
Del Mar	1,788	613,532	617,146	0.5%	- 0.6%	+ 4.9%
San Diego Co. Uninc	13,793	6,049,731	5,497,766	5.0%	+ 10.0%	+ 4.4%
Chula Vista	5,166	6,667,331	6,383,656	5.5%	+ 4.4%	+ 4.3%
Encinitas	3,338	2,864,051	2,792,941	2.4%	+ 2.5%	+ 2.9%
San Marcos	2,678	3,651,087	3,537,373	3.0%	+ 3.2%	+ 2.9%
San Diego	46,116	58,177,327	55,611,230	47.9%	+ 4.6%	+ 2.8%
National City	2,150	3,615,292	3,541,674	3.0%	+ 2.1%	+ 1.9%
Oceanside	5,069	4,787,371	4,273,204	3.9%	+ 12.0%	+ 0.5%
El Cajon	2,975	5,002,564	5,095,925	4.1%	- 1.8%	+ 0.2%
Solana Beach	935	644,289	636,056	0.5%	+ 1.3%	- 2.0%
<b>Totals</b>	<b>103,551</b>	<b>121,505,386</b>	<b>114,165,554</b>	<b>100.0%</b>	<b>+ 6.4%</b>	<b>+ 4.7%</b>
San Diego Pool	16,687	15,390,381	14,599,033		+ 5.4%	+ 5.9%

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2014	3Q 2013	% Change	3Q 2014	3Q 2013	% Change
<b>Imperial County</b>						
Autos And Transportation	652,784	629,926	3.6%	660,877	627,473	5.3%
Building And Construction	311,911	277,136	12.5%	303,372	300,757	0.9%
Business And Industry	737,505	2,848,023	-74.1%	794,449	3,175,264	-75.0%
Food And Drugs	213,292	176,930	20.6%	189,179	176,286	7.3%
Fuel And Service Stations	1,145,827	1,038,422	10.3%	1,143,702	996,884	14.7%
General Consumer Goods	1,580,512	1,511,784	4.5%	1,573,839	1,496,913	5.1%
Restaurants And Hotels	423,706	403,795	4.9%	418,603	403,109	3.8%
Transfers & Unidentified	-447	0	- N/A -	0	0	- N/A -
County & State Pool	820,659	1,016,638	-19.3%	737,649	764,192	-3.5%
	<b>5,885,749</b>	<b>7,902,653</b>	<b>-25.5%</b>	<b>5,821,671</b>	<b>7,940,879</b>	<b>-26.7%</b>
<b>Los Angeles County</b>						
Autos And Transportation	58,619,751	54,739,391	7.1%	58,186,794	54,978,086	5.8%
Building And Construction	24,015,395	23,116,591	3.9%	24,194,576	22,702,914	6.6%
Business And Industry	51,725,377	47,823,990	8.2%	50,029,837	45,736,310	9.4%
Food And Drugs	21,474,310	19,747,103	8.7%	20,365,789	19,461,323	4.6%
Fuel And Service Stations	43,239,700	43,273,934	-0.1%	42,639,584	42,216,126	1.0%
General Consumer Goods	84,423,965	81,194,541	4.0%	83,565,396	80,808,150	3.4%
Restaurants And Hotels	52,164,783	47,956,086	8.8%	51,057,013	47,466,068	7.6%
Transfers & Unidentified	96,536	-117,289	182.3%	8,973	11,305	-20.6%
County & State Pool	40,002,476	38,238,827	4.6%	41,638,800	38,190,555	9.0%
	<b>375,762,293</b>	<b>355,973,175</b>	<b>5.6%</b>	<b>371,686,760</b>	<b>351,570,837</b>	<b>5.7%</b>
<b>Orange County</b>						
Autos And Transportation	24,753,118	23,033,206	7.5%	24,606,385	23,089,022	6.6%
Building And Construction	10,854,890	10,435,633	4.0%	10,655,779	10,233,922	4.1%
Business And Industry	22,246,480	24,019,486	-7.4%	21,794,172	22,480,705	-3.1%
Food And Drugs	6,727,689	6,487,670	3.7%	6,619,573	6,314,468	4.8%
Fuel And Service Stations	15,901,129	14,788,876	7.5%	15,871,298	15,411,822	3.0%
General Consumer Goods	34,868,158	33,931,241	2.8%	34,537,441	33,698,766	2.5%
Restaurants And Hotels	21,874,751	20,518,247	6.6%	21,570,180	20,386,826	5.8%
Transfers & Unidentified	-10,844	-6,171	-75.7%	-885	10,510	-108.4%
County & State Pool	16,166,513	14,055,314	15.0%	16,076,331	14,424,300	11.5%
	<b>153,381,885</b>	<b>147,263,502</b>	<b>4.2%</b>	<b>151,730,275</b>	<b>146,050,341</b>	<b>3.9%</b>
<b>Riverside County</b>						
Autos And Transportation	13,101,440	11,915,285	10.0%	13,161,583	11,883,037	10.8%
Building And Construction	8,423,215	7,430,202	13.4%	8,384,252	7,640,963	9.7%
Business And Industry	10,038,089	10,278,317	-2.3%	9,447,740	9,891,065	-4.5%
Food And Drugs	4,282,652	3,906,903	9.6%	4,148,584	3,844,662	7.9%
Fuel And Service Stations	9,674,375	9,400,336	2.9%	9,806,874	9,337,385	5.0%
General Consumer Goods	17,007,538	15,966,431	6.5%	16,837,982	15,837,812	6.3%
Restaurants And Hotels	7,868,043	7,082,649	11.1%	7,574,562	7,026,941	7.8%
Transfers & Unidentified	242,726	-1,244	*** %	-965	-1,292	25.3%
County & State Pool	8,511,568	7,159,892	18.9%	8,463,592	7,309,515	15.8%
	<b>79,149,646</b>	<b>73,138,772</b>	<b>8.2%</b>	<b>77,824,205</b>	<b>72,770,088</b>	<b>6.9%</b>
<b>San Bernardino County</b>						
Autos And Transportation	13,193,520	12,849,470	2.7%	13,314,555	12,744,010	4.5%
Building And Construction	6,866,891	6,277,631	9.4%	6,873,694	6,407,791	7.3%
Business And Industry	15,696,483	14,206,417	10.5%	14,847,522	14,047,764	5.7%
Food And Drugs	3,795,881	3,387,332	12.1%	3,587,436	3,333,677	7.6%
Fuel And Service Stations	11,953,286	11,081,802	7.9%	11,871,174	11,057,024	7.4%
General Consumer Goods	16,516,215	15,562,061	6.1%	16,232,380	15,454,840	5.0%
Restaurants And Hotels	7,381,491	6,707,103	10.1%	7,175,429	6,687,839	7.3%
Transfers & Unidentified	9,216	-775	*** %	-288	119	-343.0%
County & State Pool	8,591,482	7,819,982	9.9%	8,790,865	7,684,766	14.4%
	<b>84,004,464</b>	<b>77,891,023</b>	<b>7.8%</b>	<b>82,692,767</b>	<b>77,417,829</b>	<b>6.8%</b>
<b>San Diego County</b>						
Autos And Transportation	21,637,442	20,120,283	7.5%	21,506,807	20,102,274	7.0%
Building And Construction	10,386,996	9,677,982	7.3%	10,486,961	9,454,238	10.9%
Business And Industry	17,150,491	14,876,014	15.3%	16,154,345	15,313,157	5.5%
Food And Drugs	7,115,325	6,756,208	5.3%	6,906,171	6,574,562	5.0%
Fuel And Service Stations	13,962,776	13,445,080	3.9%	13,781,335	13,473,545	2.3%
General Consumer Goods	31,525,390	30,726,337	2.6%	31,119,285	30,598,673	1.7%
Restaurants And Hotels	19,697,332	18,559,171	6.1%	19,433,099	18,487,140	5.1%
Transfers & Unidentified	29,635	4,477	561.9%	-230	-1,872	87.7%
County & State Pool	15,474,088	14,642,613	5.7%	15,272,236	14,380,414	6.2%
	<b>136,979,474</b>	<b>128,808,166</b>	<b>6.3%</b>	<b>134,660,008</b>	<b>128,382,131</b>	<b>4.9%</b>

# SOUTHERN CALIFORNIA

## ACTUAL/ADJUSTED COMPARISON - BY COUNTY AND MAJOR INDUSTRY GROUP

	ACTUAL RECEIPTS			ADJUSTED FOR ECONOMIC DATA		
	3Q 2014	3Q 2013	% Change	3Q 2014	3Q 2013	% Change
<b>Ventura County</b>						
Autos And Transportation	6,310,279	5,799,220	8.8%	6,295,556	5,789,280	8.7%
Building And Construction	2,572,926	2,264,780	13.6%	2,577,206	2,363,852	9.0%
Business And Industry	5,123,783	4,762,820	7.6%	5,147,093	4,798,606	7.3%
Food And Drugs	1,804,482	1,788,241	0.9%	1,800,336	1,738,526	3.6%
Fuel And Service Stations	3,604,640	3,473,575	3.8%	3,563,473	3,524,748	1.1%
General Consumer Goods	7,528,515	7,461,495	0.9%	7,470,576	7,426,463	0.6%
Restaurants And Hotels	3,769,283	3,453,814	9.1%	3,660,608	3,486,684	5.0%
Transfers & Unidentified	38,054	-451	***.0%	0	12,800	-100.0%
County & State Pool	3,536,880	3,068,443	15.3%	3,403,639	3,150,251	8.0%
	<b>34,288,840</b>	<b>32,071,937</b>	<b>6.9%</b>	<b>33,918,487</b>	<b>32,291,210</b>	<b>5.0%</b>
<b>Southern California Totals</b>						
Autos And Transportation	138,268,334	129,086,781	7.1%	137,732,558	129,213,183	6.6%
Building And Construction	63,432,224	59,479,956	6.6%	63,475,840	59,104,436	7.4%
Business And Industry	122,718,208	118,815,067	3.3%	118,215,157	115,442,871	2.4%
Food And Drugs	45,413,631	42,250,387	7.5%	43,617,069	41,443,504	5.2%
Fuel And Service Stations	99,481,732	96,502,026	3.1%	98,677,441	96,017,535	2.8%
General Consumer Goods	193,450,292	186,353,890	3.8%	191,336,899	185,321,617	3.2%
Restaurants And Hotels	113,179,389	104,680,865	8.1%	110,889,494	103,944,607	6.7%
Transfers & Unidentified	404,876	-121,453	433.4%	6,604	31,569	-79.1%
County & State Pools	93,103,665	86,001,708	8.3%	94,383,113	85,903,992	9.9%
	<b>869,452,351</b>	<b>823,049,228</b>	<b>5.6%</b>	<b>858,334,174</b>	<b>816,423,315</b>	<b>5.1%</b>
<b>HdL State Totals</b>						
Autos And Transportation	237,762,943	220,809,854	7.7%	236,948,761	220,596,971	7.4%
Building And Construction	122,624,230	114,451,139	7.1%	122,113,312	114,332,267	6.8%
Business And Industry	236,354,315	224,616,559	5.2%	223,647,690	215,550,934	3.8%
Food And Drugs	83,683,009	78,984,207	5.9%	81,067,486	77,775,003	4.2%
Fuel And Service Stations	183,907,839	180,275,650	2.0%	182,708,869	179,419,140	1.8%
General Consumer Goods	329,164,119	317,494,688	3.7%	325,572,709	315,379,721	3.2%
Restaurants And Hotels	192,370,149	177,321,313	8.5%	188,143,082	176,115,893	6.8%
Transfers & Unidentified	604,391	-113,894	630.7%	6,523	45,987	-85.8%
County & State Pools	182,277,235	164,887,767	10.5%	186,442,746	167,488,145	11.3%
	<b>1,568,748,230</b>	<b>1,478,727,282</b>	<b>6.1%</b>	<b>1,546,651,177</b>	<b>1,466,704,061</b>	<b>5.5%</b>



# CITY OF ENCINITAS

## ENCINITAS GEO AREAS I - 13 QUARTER HISTORY

Geo Area Names

Sales Tax by Geographic areas

**Encinitas Town Center & Enci**  
Count: 105

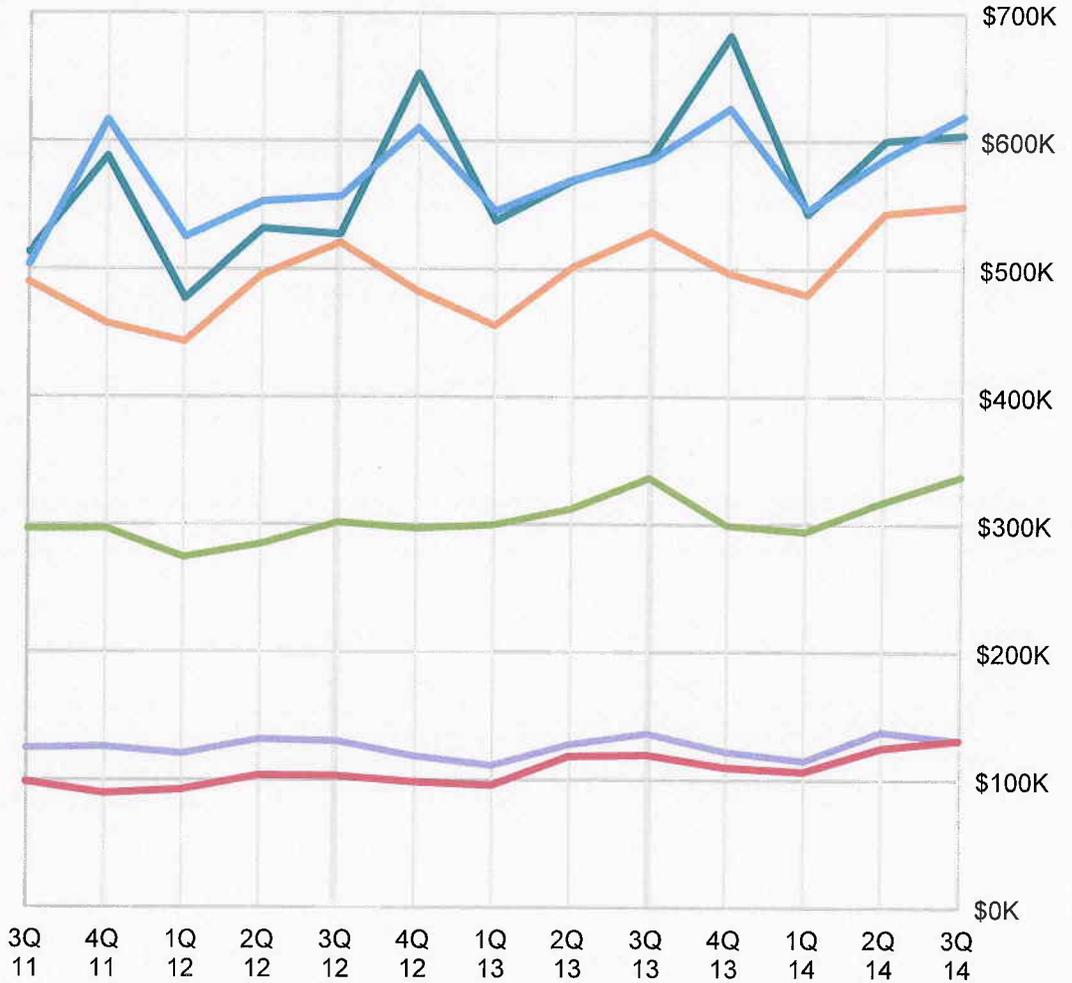
**NW El Camino Real Business**  
Count: 325

**Old Encinitas (new)**  
Count: 774

**NE El Camino Real Business**  
Count: 253

**North Coastal Encinitas (new)**  
Count: 426

**Leucadia (new)**  
Count: 418



\* Periods Shown Reflect the Period in Which the Sales Occurred - Point of Sale

Geo Area Names

Sales Tax by Geographic areas

Cardiff by the Sea (new)

Count: 473

SE El Camino Real Business I

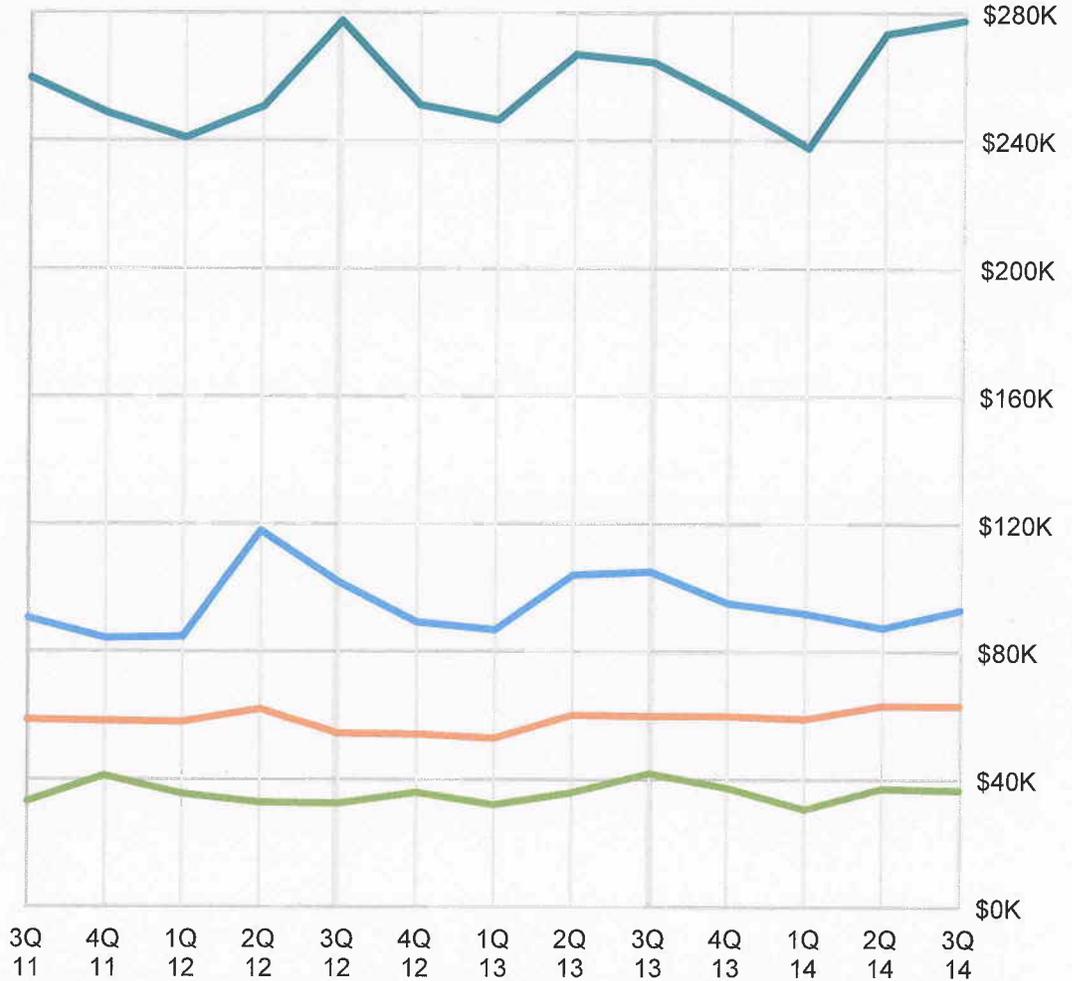
Count: 174

Encinitas Corridor & SE El Ca

Count: 163

Olivenhain (new)

Count: 178



\* Periods Shown Reflect the Period in Which the Sales Occurred - Point of Sale



# CITY OF ENCINITAS

## AGENCY COMPARISONS

**Per Capita Sales**

- Encinitas**  
Count: 3,338

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- Carlsbad**  
Count: 4,901

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- Oceanside**  
Count: 5,069

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- Escondido**  
Count: 4,689

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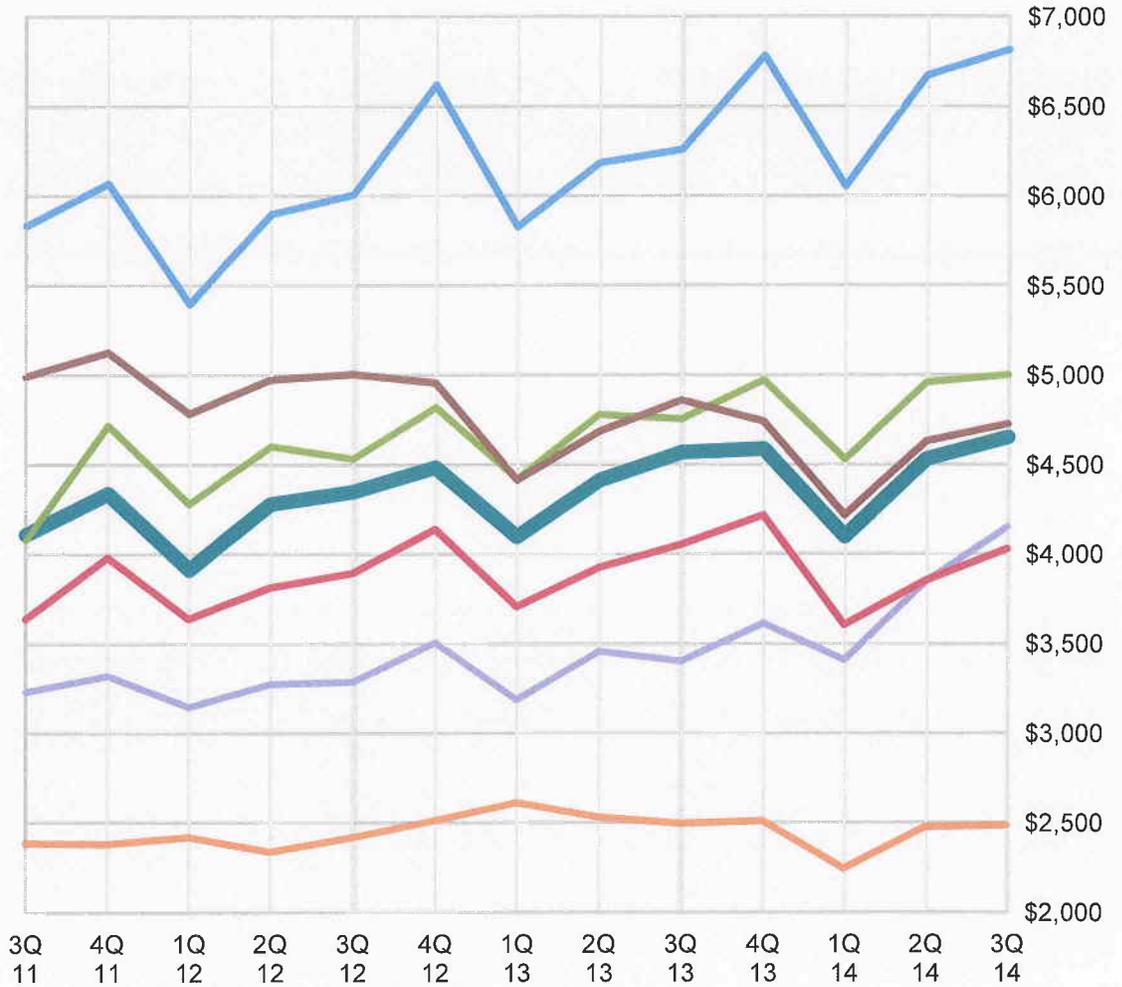
- Vista**  
Count: 2,895

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- San Marcos**  
Count: 2,678

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- Solana Beach**  
Count: 935



**Per Capita Sales**

- Encinitas**

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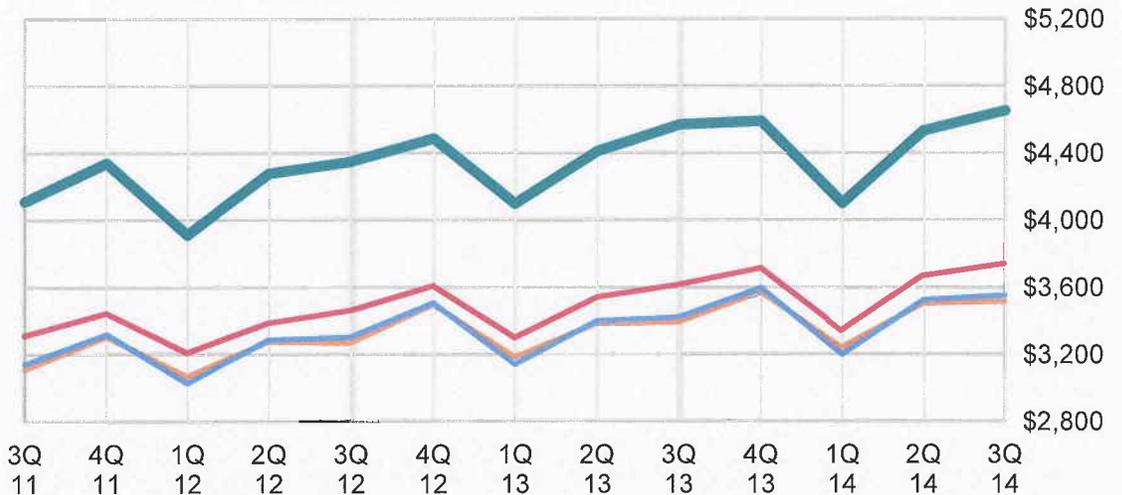
- San Diego County**

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- Southern California**

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- California**



Periods shown reflect the period in which the sales occurred - Point of Sale

Geographic Area	Count	Current Year			Prior Year 3Q 2013	3Q 2014	2Q 2014	1Q 2014	4Q 2013	3Q 2013	2Q 2013	1Q 2013	4Q 2012
		3Q 2014	% Chg.	% of Ttl.									
CBS - CARDIFF BY THE SEA	491	275,652	9.2%	9.6%	252,524	275,652	281,039	243,632	291,177	252,524	255,252	251,853	249,512
ENC - NEW ENCINITAS	847	1,701,126	0.1%	59.4%	1,699,516	1,701,126	1,658,236	1,516,395	1,699,090	1,699,516	1,587,482	1,515,158	1,498,604
LCD - LEUCADIA	562	186,509	7.1%	6.5%	174,161	186,509	191,743	160,674	152,470	174,161	171,424	149,480	157,350
OEN - OLD ENCINITAS	977	583,841	9.0%	20.4%	535,632	583,841	578,753	488,718	530,148	535,632	482,619	486,736	510,870
OLN - OLIVENHAIN	219	61,959	-16.9%	2.2%	74,523	61,959	63,802	41,669	64,544	74,523	76,920	54,731	55,486
<b>Totals For Listed Geo Areas</b>	<b>3,096</b>	<b>2,809,087</b>	<b>2.7%</b>	<b>98.1%</b>	<b>2,736,356</b>	<b>2,809,087</b>	<b>2,773,574</b>	<b>2,451,088</b>	<b>2,737,429</b>	<b>2,736,356</b>	<b>2,573,697</b>	<b>2,457,957</b>	<b>2,471,821</b>
<b>Totals For All Outlets</b>	<b>3,340</b>	<b>2,864,051</b>	<b>2.5%</b>	<b>100.0%</b>	<b>2,792,941</b>	<b>2,864,051</b>	<b>2,832,618</b>	<b>2,507,096</b>	<b>2,793,351</b>	<b>2,792,941</b>	<b>2,629,184</b>	<b>2,518,145</b>	<b>2,509,243</b>

\* Businesses may be in overlapping geo areas. Totals may be greater than 100%.