

## General Overview

California sales tax receipts decreased by 8.5% over the same quarter from last year, with Northern California reporting a 9.7% decrease compared to a 7.5% decrease for Southern California. Sales tax receipts for the City of Turlock decreased by 6.2% over the same period. Most of the decrease in the City of Turlock was in Wholesale Building Materials, Restaurants and New car sales. Department Stores also had a decrease.

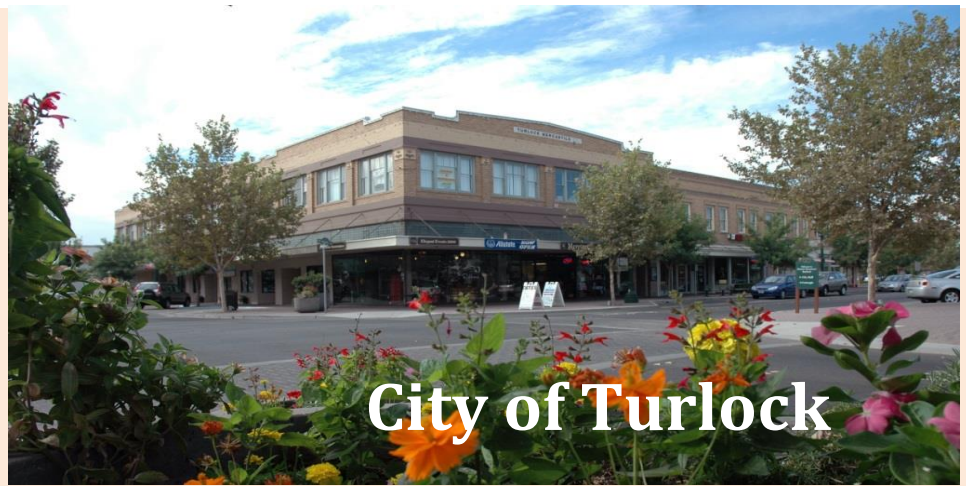
**E-Commerce as a Percent of Total U.S. Sales (3Q2019):** 11.2% in 3Q2019. 10.8% in 2Q2019. 10.5% in 1Q2019. 10.1% in 4Q2018. 3Q2019 e-commerce estimate increased 5.0% from 2Q2019 while total retail sales increased 1.4% in the same period. E-commerce sales in 3Q2018 accounted for 10.0% of total sales.

**Holiday Spending:** Retail sales rose 4.9% between August 1st and September 30th from a year ago. Total sales topped \$875.8 billion this year. Online sales continued to grow, up more than 13.7% from a year ago, Online sales made up 14.4% of total retail sales.

**CA Labor Market:** Unemployment rate dropped to 4.0% in September. The U.S. Unemployment Rate remained the same at 3.5% in August and decreased by .2% to 3.5% in October. California's Labor Force Participation Rate rose by 0.1% in November, the state's highest rate since July, 2013.

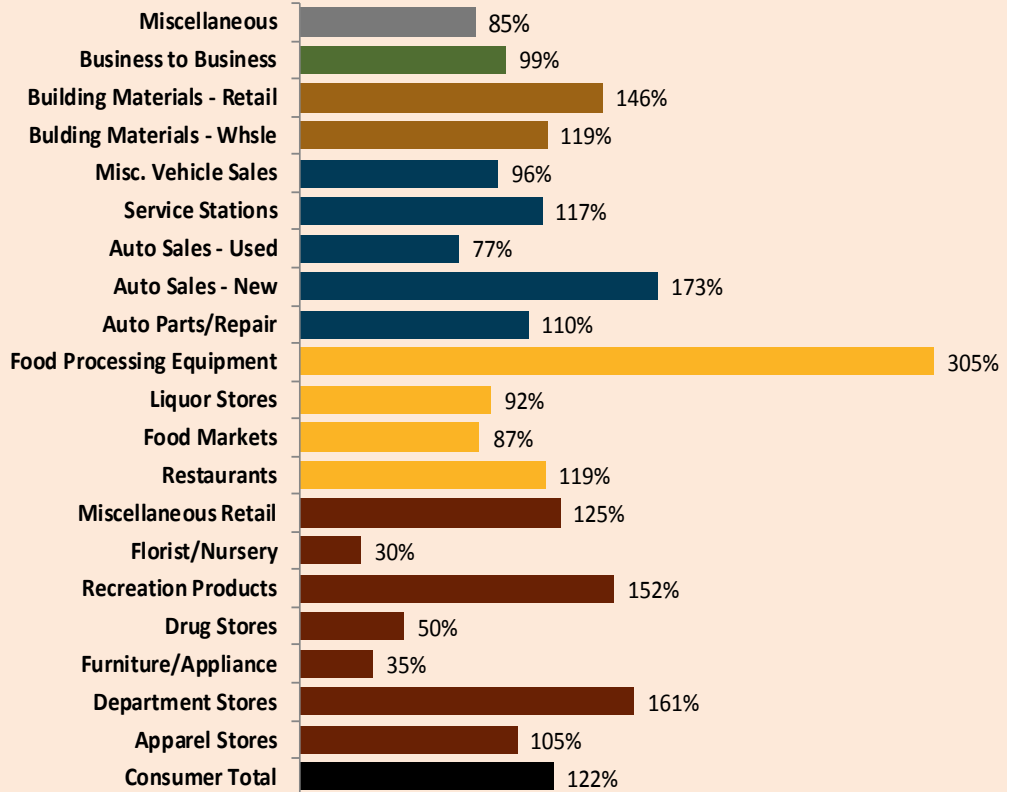
## Quarterly Business Activity Performance Analysis

2019Q3 Taxable Sales	\$	328.2 million
2018Q3 Taxable Sales	\$	326.6 million
Percent Change		0.5%



## 3rd Quarter 2019 Sales Tax & Capture Gap Analysis Report

### STANISLAUS COUNTY

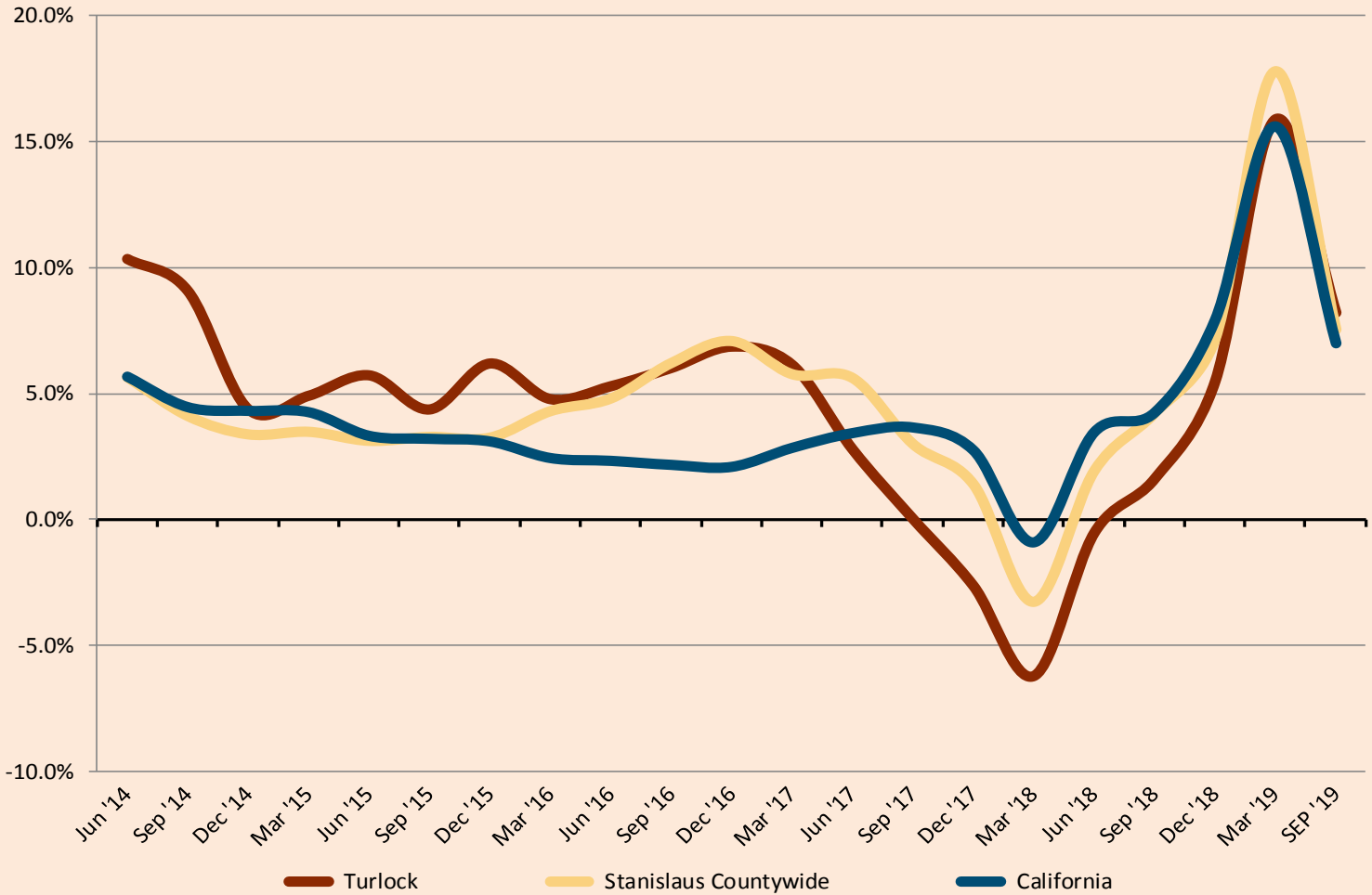


### Top 25 Sales & Use Tax Generators

The list is alphabetical and is based on sales from October, 2018 through Sep. 2019. These twenty five businesses generate 52.6% of Turlock's Sales and Use Tax Revenue.

ARCO AM/PM MINI MARTS	JOE M.GOMES AND SONS	SAVE MART SUPERMARKETS
AT & T MOBILITY	KOHL'S	SHELL SERVICE STATIONS
BONANDER BUICK GMC	LOWE'S HOME CENTERS	SMITH CHEVROLET
CHEVRON SERVICE STATIONS	MCDONALD'S	TARGET STORES
COSTCO WHOLESALE	N & S TURLOCK	TJ MAXX
DUST BOWL BREWING	NELSON-JAMESON	TURLOCK CHRYSLER DODGE JEEP
GARTON FORD TRACTOR	ROSS STORES	VALERO SERVICE STATIONS
HOME DEPOT	SAFeway STATIONS	WAL MART STORES
IND. ELECTRIC SUPPLY		

### Annualized Change in Sales Tax Cash Receipts



#### Sales Tax Revenue on a Cash Basis

	2019Q3	2018Q3	% Change
General Retail	1,128,897	1,280,564	-11.8%
Food Products	663,255	676,684	-2.0%
Transportation	779,398	875,432	-11.0%
Construction	394,161	434,296	-9.2%
Business To Business	537,430	580,517	-7.4%
Miscellaneous	32,392	43,744	-26.0%
<b>Gross 1%</b>	<b>3,535,533</b>	<b>3,891,236</b>	<b>-9.1%</b>
County Pool	626,570	539,253	16.2%
State Pool	1,425	2,002	-28.8%
County Sharing	(208,176)	(221,625)	6.1%
Administration	(38,890)	(36,042)	-7.9%
<b>Subtotal</b>	<b>380,929</b>	<b>283,589</b>	<b>34.3%</b>
<b>Total Sales Tax</b>	<b>3,916,462</b>	<b>4,174,826</b>	<b>-6.2%</b>

#### Sales Tax Cash Basis Performance Stanislaus County

	% Change
Ceres	-3.5%
Modesto	-10.8%
Newman	3.0%
Oakdale	-7.3%
Patterson	-5.5%
Riverbank	-15.4%
Turlock	-6.2%
Waterford	-19.4%
Hughson	-2.5%
Unincorporated	-2.4%
Countywide	-15.7%