

# Q1 2016



# Laguna Niguel Sales Tax *Update*

Second Quarter Receipts for First Quarter Sales (January - March 2016)

## Laguna Niguel In Brief

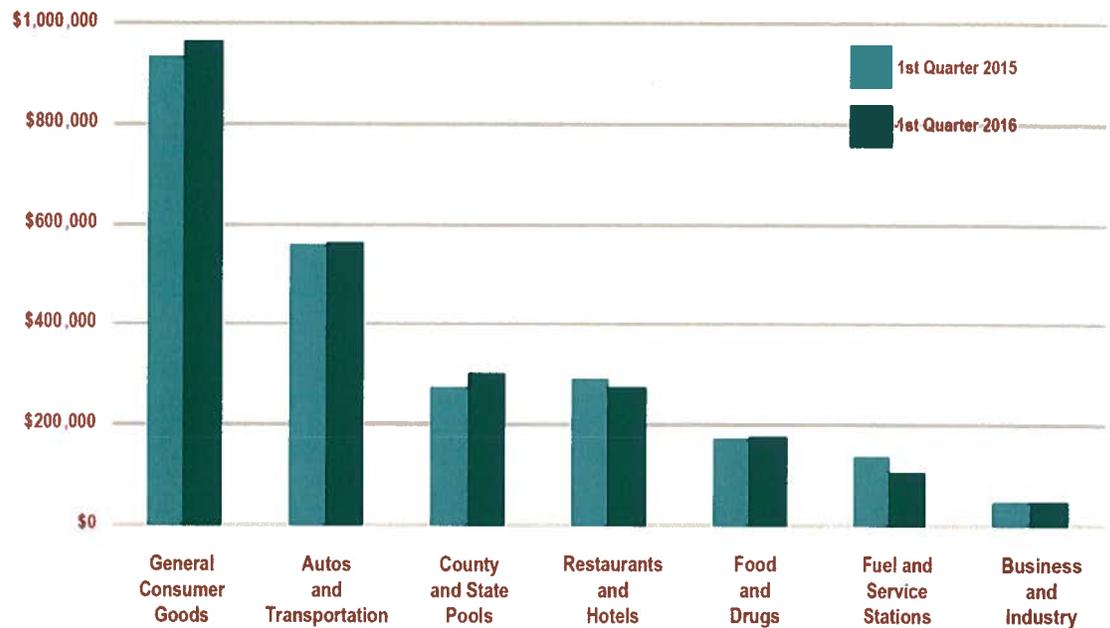
Laguna Niguel's receipts from January through March were 0.9% above the first sales period in 2015.

Results were lifted by the recent opening of a large general consumer good merchant as well as by an increase in countywide use tax pool allocations.

A drop in service station revenue restrained the quarter's improvement, though nearly half of this decline was due to the misallocation of a station's tax to a neighboring jurisdiction. The lost payment will be recovered in a future quarter. Fast casual restaurant sales also fell.

Net of aberrations, taxable sales for all of Orange County grew 3.1% over the comparable time period; the Southern California region was up 3.1%.

## SALES TAX BY MAJOR BUSINESS GROUP



### TOP 25 PRODUCERS

IN ALPHABETICAL ORDER

Albertsons	Laguna Niguel Shell
Allen Cadillac GMC	McDonalds
Allen Hyundai	Mercedes Benz of Laguna Niguel
Arco	Nordstrom Rack
Bed Bath & Beyond	Sepulveda Building Materials
BevMo	Trader Joes
Chevron	Tucker Tire
Costco	Tucker Tire
CVS	Verizon
Daimler Trust	Vons
Hobby Lobby	Walmart
Home Depot	Whole Foods Market
In N Out	
Kohls	

### REVENUE COMPARISON

Four Quarters – Fiscal Year To Date

	2014-15	2015-16
Point-of-Sale	\$10,196,015	\$10,469,639
County Pool	1,219,077	1,316,961
State Pool	6,774	7,669
<b>Gross Receipts</b>	<b>\$11,421,866</b>	<b>\$11,794,270</b>
Less Triple Flip*	\$(2,855,466)	\$(2,289,980)

\*Reimbursed from county compensation fund

Published by HdL Companies in Summer 2016

www.hdlcompanies.com | 888.861.0220

