

Q4

2009



City of Red Bluff Sales Tax Update

First Quarter Receipts for Fourth Quarter Sales (Oct-Dec 2009)

Red Bluff In Brief

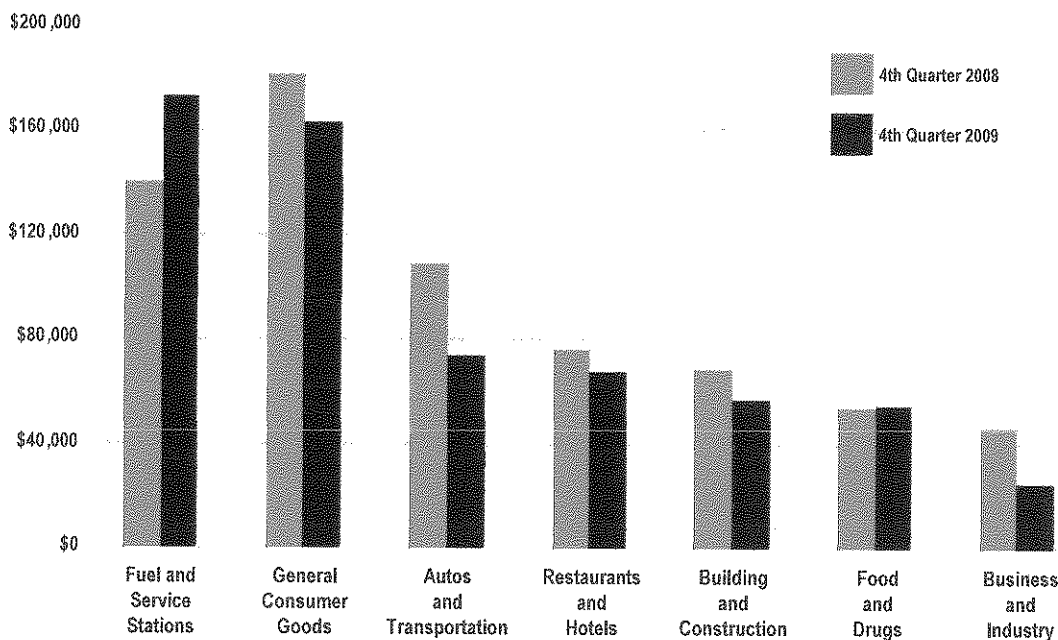
The city's sales and use tax allocations for October through December sales were 7.8% lower than the same period one year ago.

As in most communities in the state, good retail news was scarce. Locally, new motor vehicle dealer, auto supply stores, auto repair shops, home furnishings, grocery stores with beer/wine and most restaurant categories showed the most severe declines. Business close-outs caused the new auto dealer, home furnishings, grocery store with beer/wine and restaurant drops. Retroactive corrections of prior addressing errors cut auto supply results and reduced receipts for the Business & Industry group overall.

A new business opening added to restaurant with liquor totals. Service stations were up in response to higher fuel prices but late-arriving receipts from prior period sales inflated the comparison. Similar aberrations exaggerated specialty store gains as well.

Excluding the effects of accounting adjustments, California's Far North region slipped 2%; statewide sales were down 6.7%.

SALES TAX BY MAJOR BUSINESS GROUP



TOP 25 PRODUCERS

In Alphabetical Order

1 Stop	Liquor & Food
Adobe Road	Main Street
Chevron	Chevron
Antelope Valero	McDonalds
Arco AM PM Mini Mart	More for Less
CVS Pharmacy	Pneumatic
Exxon Food Mart	Conveying & Manufacturing
Food Maxx	Raleys
Gas 4 Less	Red Bluff Grocery Outlet
Growney Motors	Red Bluff Shell
Buick Pontiac	Staples
Helibro	Tesoro West Coast
Helser Chev Olds	Tractor Supply Company
Cad & Geo	Walmart
Home Depot	
Les Schwab Tire Center	

REVENUE COMPARISON

Three Quarters – Fiscal Year To Date

	2008-09	2009-10
Point-of-Sale	\$2,337,389	\$1,835,094
County Pool	204,795	210,135
State Pool	914	1,788
Gross Receipts	\$2,543,098	\$2,047,017
Cty/Cnty Share	(254,310)	(204,702)
Net Receipts	\$2,288,788	\$1,842,315
Less Triple Flip*	\$(572,197)	\$(460,579)

**Reimbursed from county compensation fund*

California Overall

Local allocations for sales occurring October through December were 6.7% lower than last year's holiday quarter after adjusting for accounting aberrations.

All regions experienced declines. The largest reductions were in building and construction materials and business equipment and supplies. Shoppers generally favored discount stores and value-oriented apparel to traditional department stores and specialty shops. However, a few high end chains also posted gains. A rise in new car sales was offset by declining revenues from auto leases and continuing drops in sales of RVs, boats and motorcycles. The quarter's largest statewide increases were from value oriented family apparel and from rising service station prices.

Short Term Recovery Projected

Most economists and trade analysts are cautiously optimistic that there will be recovery over the next two or three quarters. Stabilization of home prices and the recovering stock market have made the still employed more confident about making purchases that were avoided during the bottom of the recession. Lower prices have also stretched the discretionary income available to make those purchases. They see banks beginning to lend again while the restocking of depleted inventories is stimulating industrial production. Other factors adding to the optimism are increased demands for American exports, renewed spending on technology and software and a recent uptick in California's entertainment industry.

The Budget Conundrum

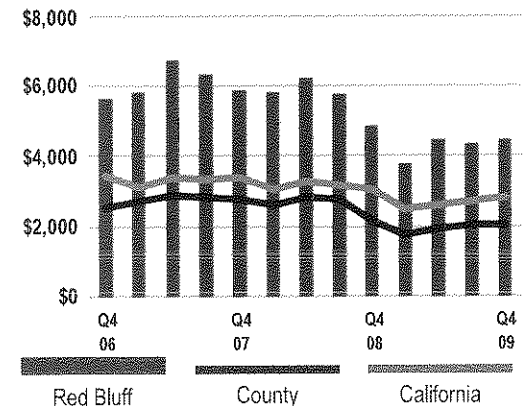
There is general agreement that the current recovery is fragile and that California will trail the nation. However, there is sharp disagreement on its durability. Most analysts believe that as long as the current demand for exports continues, the other previously cited factors will sustain a slow recovery.

Others argue that a second dip in the recession is likely. They maintain that the current recovery is a "bubble" created by unsustainable tax cuts, federal stimulus spending, low interest loans and modification programs that mask and only delay inevitable foreclosures. Further, the pending resetting of large numbers of adjustable rate home mortgages and need to refinance \$500 billion in commercial loans is being ignored. Until we suffer the consequences from those losses they say, the end of federal bailouts will simply send us back into a recession. Both sides express concerns about the sufficiency of future job opportunities.

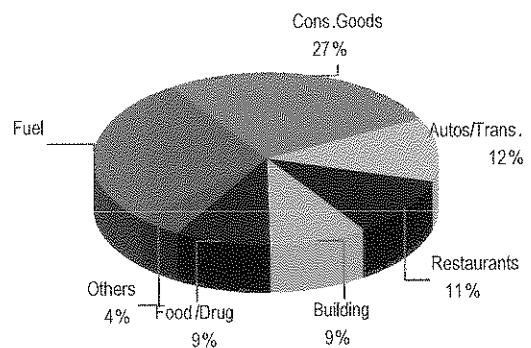
Recovery and Sales Tax

It will be slow, spotty and uncertain. Gains from value priced consumer goods, technology, medical focused industries and higher fuel prices are expected. The increase from incentive driven car sales should continue for another quarter or two. The outlook for a recovery from building and construction materials remains pessimistic while restaurants and other categories are expected to be flat or decline further.

SALES PER CAPITA

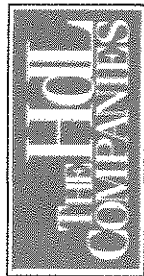


REVENUE BY BUSINESS GROUP Red Bluff This Quarter



RED BLUFF TOP 15 BUSINESS TYPES

Business Type	Red Bluff		County	HdL. State
	Q4 '09	Change	Change	Change
Service Stations	\$168,068	34.2%	1.5%	7.0%
Discount Dept Stores	— CONFIDENTIAL —		-2.2%	1.8%
Lumber/Building Materials	— CONFIDENTIAL —		-6.0%	-0.4%
New Motor Vehicle Dealers	36,513	-31.2%	-5.1%	1.1%
Restaurants No Alcohol	34,801	-19.7%	-15.0%	-2.2%
Grocery Stores Liquor	34,748	6.5%	13.6%	2.1%
Restaurants Liquor	22,639	4.7%	16.1%	-0.1%
Farm/Construction Equip.	— CONFIDENTIAL —		-9.4%	-20.7%
Specialty Stores	11,230	14.0%	0.2%	-5.8%
Drug Stores	11,112	4.4%	8.7%	-1.0%
Aircraft Dealers	— CONFIDENTIAL —		47.9%	-36.0%
Restaurants Beer And Wine	10,008	-6.0%	-16.8%	-10.2%
Automotive Supply Stores	9,238	-60.2%	2.2%	-1.7%
Grocery Stores Beer/Wine	8,693	-14.7%	6.0%	-0.8%
Office Supplies/Furniture	7,852	0.7%	0.4%	-7.9%
Total All Accounts	\$615,939	-8.7%	-3.9%	-5.9%
County & State Pool Allocation	60,844	3.0%		
Gross Receipts	\$676,783	-7.8%		
City/County Share	(67,678)	7.8%		
Net Receipts	\$609,105	-7.8%		



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RETAILERS EXPANDING IN CALIFORNIA

March 2010

Listed below are retailers who have indicated that they are seeking locations in California downtowns/CBDs, community strip and neighborhood strip centers. The list should not be considered as all inclusive and is composed only of these that we have been made aware of.

Business Name	Business Type	Leaseable Area S.F.	Annual Sales Tax*	Target Area	Contact Information
General Retail					
Anna's Linens	Linens, bed & bath	7-10,000	\$10-15,000	Statewide	pat@annaslinens.com
Adventure 16	Sporting goods, athletic wear	5-6,000	\$8-30,000	SoCal	info@adventure16.com
Bare Essentials	Cosmetics, body care	1-1,300	\$6-12,000	Statewide	shari@bareessentials.com
BookOff USA	Books	1-1,500	\$4-6,000	SoCal	Hiroshi Saito, Pres. 212.685.6221
Citi Trends	Family apparel	12-15,000	\$6-8,000	Statewide	Steven Horowitz, Citi Trends, 912.443.4910
Claire's Stores	Women's accessories	1-1,200	\$4-7,000	Statewide	sharon.levi@claires.com
Cornerstone Apparel	Women's apparel	2-5,000	\$15-25,000	Statewide	Tae Yi, Real Estate, 323.724.3600
Crate & Barrel	Home/kitchen accessories	6-40,000	\$50-200,000	Statewide	jaronoff@crateandbarrel.com
Crazy 8	Children's apparel, games, toys	2,500	\$8-16,000	Statewide	troy berry@gymboree.com
D D's Discounts	Family apparel	20-22,000	\$40-60,000	SoCal	Jason Gordon, Epstein & Assoc., 310.451.8171
Daniel Shoe Co.	Shoes	2-4,000	\$8-12,000	N. Calif.	Elie Monarch, Pres., Real Estate, 408.744.9992
Design Within Reach	Furniture/home decor	1,500-5,200	\$10-20,000	Statewide	Ray Brunner, Pres/CEO, 415.676.6500
Dick Blick	Art materials	5-15,000	\$25-40,000	Metro areas	info@dictblick.com
Dick's Sporting Goods	Sporting goods	45-60,000	\$60-90,000	SoCal	scott.riddles@srsre.com
Fallas Paredes	Apparel, home decor	15-22,000	\$20-35,000	Statewide	Albert Katri, Fallas Paredes, 310.984.3835
Francesca's Collection	Apparel, accessories	1-1,200	\$2.5-5,000	Statewide	egreen@francescas.net
Hancock Fabrics	Fabrics, arts/crafts supplies	10-13,000	\$6-12,000	Statewide	richardson@hancockfabrics.com
Jennifer Convertibles Leather	Home furnishings	2-4,000	\$4-9,000	Statewide	Edward B. Seidner, Ex. VP, RE, 516.496.1900
Limited Stores	Women's apparel	1-5,000	\$10-20,000	Statewide	Linda Heasley, Chmn/CEO 614.415.7000
New York & Co.	Women's apparel	6-8,000	\$10-30,000	Statewide	Terri Abplanalp, Real Estate, 212.884.2000
Off Broadway Shoes	Shoes	18-30,000	\$16-20,000	Statewide	Dcook_obs@rackroom.com
Rip Curl	Surf apparel and gear	2-3,200	\$6-9,000	Coastal areas	Mike Reilly, Townsend & Assoc., 310.286.9945
Roche Bobois	Furniture/beds	8,000	\$15-30,000	SoCal	g_bonan@roche-bobois.com
Roger Dunn Golf	Sporting goods	10-20,000	\$12-20,000	SoCal	Matthew May, May Realty Advisors, 818.528.3999
Ross Dress For Less	Apparel and accessories	25-30,000	\$60-90,000	Bay Area	Real estate1@ros.com
Shoe City	Shoes	1.5-4,000	\$8-14,000	Statewide	eservice@shoecity.com
Silhouette	Women's apparel	5,000	\$6-10,000	SoCal	John Chun, President, 562.483.6080
Target	Discount department store	123-174,000	\$275-450,000	Santa Cruz Co.	Scott Nelson, VP, Real Estate, 612.304.6073
The Men's Wearhouse	Men's/women's apparel	3-15,000	\$10-20,000	Statewide	menswearhouse@tmw.com
The North Face	Sporting goods, athletic wear	4-7,500	\$5-20,000	Statewide	lindsay_rice@vfc.com
Tiffany & Co.	Jewelry, small store format	2,500	\$50-100,000	Statewide	dana.devill@tiffany.com
Tory Burch	Women's apparel, accessories	2.5-5,000	\$20-35,000	Metro areas	inquiries@toryburch.com
True Religion Apparel	Family apparel	1.5-3,000	\$10-20,000	SoCal	Marc Klein, VP, RE (323) 266-3072
Volcom	Sportswear, accessories	2-3,000	\$4-6,000	Coastal & metro	Mike Reilly, Townsend & Assoc., 310.286.9945

*Sales tax estimates are intended to show the tax most stores will generate; high and low performing stores have been omitted from the range.

RETAILERS EXPANDING IN CALIFORNIA

MARCH 2010

Business Name	Business Type	Leaseable Area S.F.	Annual Sales Tax*	Target Area	Contact Information
Electronics/Appliances					
Affordable Portables	Computers, electronics	1,200	\$4-6,000	Statewide	Support@affordable-portables.com
Dearden's	Electronics, appliances, furn.	25,000	\$20-50,000	SoCal	Ronnie Bensimon, Pres., 213.362.9600
Direct Buy	Electronics, appliances, furn.	10-14,000	\$100-225,000	Statewide	sherling@directbuy.com
Gamestop	Toys, games, video games	1-2,000	\$9-13,000	Statewide	blaynewhite@gamestop.com
Go Wireless	Wireless communications	1-2,000	\$2-6,000	SoCal, Cntrl Valley	Brian Bielawicz, Lee & Assoc., 951.445.4515
T Mobile	Wireless communications	1-2,000	\$4-7,000	Statewide	Tina Guasti Viceci, VP, RE 425.378.4000
V-izon Wireless	Wireless communications	1-2,000	\$16-25,000	Statewide	realstate@urbanbright.org
Food & Drug Stores					
Andronico's Market	Upscale grocery	16-17,000	\$25-35,000	Bay Area	Bill Andronico, Pres/CEO, 510.559.2800
Bristol Farms	Upscale grocery	25-30,000	\$40-65,000	SoCal	Kevin Davis, corporateinfo@bristolfarms.com
Cardenas Markets	Grocery with beer/wine	30,000	\$35-55,000	Inland Empire	Monica Real, Gen. Mgr. Real Estate 909.923.7426
El Tapatio Foods	Grocery with liquor	10-30,000	\$20-40,000	LA & Riverside Cos	info@elapatio.com
Gelson's Markets	Upscale grocery	30-35,000	\$35-65,000	SoCal	Liz Caputo, The Arden Group, 310.858.1502
Grocery Outlet	Grocery with liquor	20,000	\$15-35,000	Metro areas	mdrasin@cigo.com
Lunardi's Supermarkets	Grocery with beer/wine	18-40,000	\$25-40,000	Bay Area	customerservice@lunardis.com
New Leaf Community Market	Grocery with beer/wine	8,000	\$14-22,000	Santa Cruz area	Rex Stewart, Gen. Mgr. Real Estate 831.466.9060
Raleys	Grocery with liquor	45-65,000	\$50-75,000	N. Calif.	khagert@raleys.com
Ray's Place	Grocery with liquor	20-46,000	\$17-23,000	Yolo Co. north	Kevin Crumley, C&K Markets, 541.469.3113
Stater Bros.	Grocery with liquor	44,000	\$45-55,000	SoCal	billcorridan@staterbros.com
Restaurants					
Bluewater Grill	Seafood restaurant	7,500	\$25-40,000	OC and LA Co.	Wally Limburg, Strategic Realty Advsrs, 949.640.6678
Buddha's Belly	Restaurant with liquor	4,000	\$15-24,000	SoCal	Epstein & Associates
Chipotle Mexican Grill	Fast casual restaurant	1-2-2,800	\$5-8,000	Statewide	rijones@chipotle.com
Farmer Boys	Fast casual dining	3,000	\$9-15,000	SoCal	Don Tucker, Farmer Boys Food., 951.275.9900
as Crab Shack	Restaurant with liquor	5-8,000	\$20-40,000	Statewide	info@ignitedrestaurants.com
Mel's Drive-In	Casual dining	4-5,000	\$12-16,000	Bay Area, SoCal	Steven Weiss, Mel's Drive-In, 310.413.9009
Panda Express	Fast casual restaurant	8-2,600	\$5-8,000	Statewide	stephanie.verdugo@panday.com
Odoba Mexican Grill	Fast casual restaurant	2-2,400	\$5-8,000	SoCal	terissman@crissmancommercial.com
Red Robin	Casual dining	6,000	\$20-27,000	Ventura Co.	Wally Limburg, Strategic Rlty Advisors, 949.640.6678
San Sai	Japanese grill	1-2-2,800	\$4-7,000	Statewide	dburns@sansaiusa.com
The Counter	Restaurant with liquor	2-7-3,000	\$12-18,000	So. Bay/Long Bch.	John Gordon, Retail Net Lease Prop., 310.252.7676
Wingstop	Restaurant/bar	1-2,1,800	\$5-8,000	Statewide	areadevelopment@wingstop.com
Other					
AMC Entertainment	Movie theaters	50-90,000	\$700-900/scrn	Statewide	bnewham@amctheatres.com
Galaxy Theaters	Movie theaters	50-75,000	\$600-800/scrn	Central Valley	ops@galaxytheatres.com
Edwards Theaters	Movie theaters	60-100,000	\$600-800/scrn	SoCal	Robbie Pope, Dir. Real Estate, 865.922.1123
The Movie Experience	Movie theaters	48-62,000	\$500-600/scrn	Cent Coast South	gary.richardson@themovieexperience.com
UltraStar Cinemas	Movie theaters	30-65,000	\$600-800/scrn	SoCal	drubio@ultrastarmovies.com

*Sales tax estimates are intended to show the tax most stores will generate; high and low performing stores have been omitted from the range.

CITY OF RED BLUFF
FY 2009-10 (ending June)
Mid-Year Sales and Use Tax Revenues Projection
(Cash Basis)

Agency Budget Estimate for FY 2009-10		
Sales Tax Net		1,725,000
Sales Tax In Lieu		575,000
Total Agency Budget Estimate		<u>\$2,300,000</u>
Total Payment From SBOE (Gross Before Triple Flip Deduction)		
Current Quarter	Q4-2009	603,082
Previous Quarter	Q3-2009	600,892
2nd Previous Quarter	Q2-2009	619,300
3rd Previous Quarter	Q1-2009	514,087
Total Payments		<u>2,337,361</u>
Adjustments		
Fuel & Service Stations econ adj (7%)		8,000
Business & Industry econ adj (-12%)		(6,000)
Supreme Oil 19Q- fund transfer		40,000
Red Bluff Ford Mercury closeout		(17,000)
Red Bluff Yamaha closeout		(3,000)
Transouth Financial -SBOE audit adj		3,000
Red Bluff Grocery Outlet late 19Q		3,000
Holiday Quality Foods closeout		(3,000)
Total Adjustments		<u>25,000</u>
Subtotal Point-of-Sale		<u>2,362,361</u>
Triple Flip Deduction		(596,457)
Back Fill Payment		
Estimated FY 2009-10 SUTCF (Net of Admin)		589,252
FY 2008-09 True-Up Payment		(141,318)
Total Back Fill Payment		<u>447,934</u>
ESTIMATED FY 2009-10 SALES TAX REVENUES		<u>\$2,213,839</u>
Rounded to Nearest Thousand		\$2,214,000

CITY OF RED BLUFF
FY 2010-11 (ending June)
Preliminary Sales and Use Tax Revenues Projection
(Cash Basis)

Agency Budget Estimate for FY 2009-10		
Sales Tax Net		1,725,000
Sales Tax In Lieu		575,000
Total Agency Budget Estimate		<u>\$2,300,000</u>
Total Payment From SBOE (Gross Before Triple Flip Deduction)		
Current Quarter	Q4-2009	603,082
Previous Quarter	Q3-2009	600,892
2nd Previous Quarter	Q2-2009	619,300
3rd Previous Quarter	Q1-2009	514,087
Total Payments		<u>2,337,361</u>
Estimated FY 2009-10 Sales Tax (Before Triple Flip)		\$2,362,361
Adjustments		
Fuel & Service econ adj (5%)		30,000
General Consumer Goods econ adj (2.5%)		14,000
Building & Construction econ adj (-5%)		(13,000)
Autos & Transportation econ adj (3%)		10,000
Food & Drug econ adj (2%)		4,000
Gas 4 Less 29, 39 & 49Q SBOE audit receivables		(14,000)
Helibro 49Q fund trasnfer		(10,000)
Fireside Thrift 39 & 49Q tax refunds		9,000
Red Bluff Yamaha 39Q neg fund transfer		7,000
Ford Motor Credit neg SBOE audit adjustment		5,000
Cozy Diner, new, add 1.8 qtrs		4,000
Total Adjustments		<u>46,000</u>
Subtotal Point-of-Sale		<u>2,408,361</u>
Triple Flip Deduction		(607,957)
Back Fill Payment		
Estimated FY 2010-11 SUTCF (Net of Admin)		601,992
Estimated FY 2009-10 True-Up Payment		7,205
Total Back Fill Payment		<u>609,196</u>
ESTIMATED FY 2010-11 SALES TAX REVENUES		\$2,409,601
Rounded to Nearest Thousand		\$2,410,000



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HdL Consensus Forecast - April 2010

Statewide Trends

Sales Tax Projections	
2009/10	2010/11
-11.6%	5.0%

Auto/Transportation

Fleet replacements, generous manufacturer incentives and rising stock market confidence stimulated a huge rally in new car sales in the first quarter of 2010 but the gains in sales tax for the group as a whole are being offset by continuing declines in leasing activity and in sales of boats, RVs, motorcycles and related goods. Trade analysts are unsure if or how strong the rally in new car sales will sustain itself after incentives end in late spring.

Building/Construction

Federal stimulus projects and rising asphalt prices could produce temporary gains for a few jurisdictions but modest demand for new housing and growing inventories of vacant commercial, office and industrial buildings make significant overall recovery in sales tax revenues from this group unlikely for another two years.

Business/Industry

The need to replace depleted inventories produced encouraging numbers from most manufacturing categories for the first quarter of 2010 but all agree that sustained growth depends on other segments of the economy. Gains in sales tax from this group expected to be business specific and primarily from companies selling equipment and supplies to producers of new technology, software, medical services and alternate energy innovations.

Food/Drugs

Competition is increasing from warehouse retailers in the consumer goods group and from new specialty food and convenience chains. Sales tax growth not expected to exceed inflation.

Fuel/Service Stations

Despite flat consumption, oil speculators and the switch to more expensive spring and summer blends generating increased prices and sales tax at the fuel pumps. The switch to winter blends, continuing modest consumption and speculator setbacks expected to help stabilize later in year.

General Consumer Goods

Analysts euphoric over Easter sales but retailers indicate that comparisons are skewed by holiday timing. Projected gains in value priced apparel, discounters and small ticket discretionary goods. Stock market and revised pricing/merchandising helping high end luxury sales. Difficulties for retailers in middle market continue. California recovery expected to trail nation because of cumulative job losses from cutbacks by schools, local governments and the hundreds of small manufacturers previously supplying Fremont's closed Toyota plant.

Restaurants/Hotels

Sales tax from value focused quick/casual chains expected to increase with inflation but full service restaurants predicting further declines due to trend toward lower price menu purchases.

State and County Pools

During the past two years, changes in state regulations for the allocation of use tax plus declines in equipment leases, out of state purchases, private party vehicle transactions and on-site installation sales has reduced the amount of pooled revenues that jurisdictions receive as a ratio of sales. Stabilization expected in 2010-2011.

Total	-11.8%	1.6%
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California's allocation data trails actual sales activity by three to six months. HdL compensates for the lack of current information by reviewing the latest reports, statistics and perspectives from fifty or more economists, analysts and trade associations to reach a consensus on probable trends for coming quarters. The forecast is used to help project statewide Proposition 172 revenues and becomes the starting point for tailoring sales tax estimates appropriate to each client's retail mix.



FAR NORTH

CURRENT/ADJUSTED COMPARISON - BY COUNTY AND MAJOR BUSINESS GROUP

	CURRENT ALLOCATION			ADJUSTED FOR ECONOMIC DATA Retroactive payment adjustments over \$5,000 (+ or -) factored out		
	4th Qtr 2008	4th Qtr 2009	% Change	4th Qtr 2008	4th Qtr 2009	% Change
Butte County						
Autos And Transportation	678,877	612,953	-9.7%	657,376	604,533	-8.0%
Building And Construction	705,229	639,366	-9.3%	706,779	573,988	-18.8%
Business And Industry	657,127	623,346	-5.1%	656,220	599,746	-8.6%
Food And Drugs	552,086	590,719	7.0%	554,549	579,517	4.5%
Fuel And Service Stations	640,585	650,229	1.5%	619,173	679,414	9.7%
General Consumer Goods	2,000,990	1,937,496	-3.2%	1,991,293	1,937,496	-2.7%
Restaurants And Hotels	700,899	614,845	-12.3%	634,062	614,845	-3.0%
Transfers & Unidentified	11	7,500	*** %	0	0	- N/A -
County & State Pool	649,728	658,236	1.3%	678,728	688,635	1.5%
	6,565,531	6,334,690	-3.8%	6,498,180	6,278,174	-3.4%
*Colusa County						
Autos And Transportation	83,736	99,654	19.0%	88,731	99,654	12.3%
Building And Construction	8,281	6,050	-26.9%	8,220	6,050	-26.4%
Business And Industry	19,704	13,954	-29.2%	16,963	13,954	-17.7%
Food And Drugs	23,838	24,192	1.5%	23,882	24,192	1.3%
Fuel And Service Stations	60,904	55,488	-8.9%	60,645	55,488	-8.5%
General Consumer Goods	14,720	13,020	-11.6%	14,786	13,020	-11.9%
Restaurants And Hotels	17,129	12,711	-25.8%	13,954	12,711	-8.9%
Transfers & Unidentified	0	0	- N/A -	0	0	- N/A -
County & State Pool	119,752	161,007	34.5%	126,846	166,801	31.5%
	348,065	386,075	10.9%	354,029	391,869	10.7%
Glenn County						
Autos And Transportation	70,485	53,161	-24.6%	69,028	53,161	-23.0%
Building And Construction	84,871	66,227	-22.0%	83,233	66,227	-20.4%
Business And Industry	137,440	110,381	-19.7%	125,004	110,381	-11.7%
Food And Drugs	45,221	45,675	1.0%	44,631	49,066	9.9%
Fuel And Service Stations	154,502	141,909	-8.2%	136,631	141,909	3.9%
General Consumer Goods	85,129	110,856	30.2%	85,365	110,856	29.9%
Restaurants And Hotels	52,862	52,181	-1.3%	53,318	52,181	-2.1%
Transfers & Unidentified	0	0	- N/A -	0	0	- N/A -
County & State Pool	102,818	97,621	-5.1%	103,236	97,621	-5.4%
	733,328	678,011	-7.5%	700,445	681,401	-2.7%
Humboldt County						
Autos And Transportation	460,503	444,022	-3.6%	451,884	444,022	-1.7%
Building And Construction	458,537	418,467	-8.7%	454,295	418,467	-7.9%
Business And Industry	438,878	431,789	-1.6%	442,100	431,789	-2.3%
Food And Drugs	388,701	404,827	4.1%	393,382	404,827	2.9%
Fuel And Service Stations	468,558	498,453	6.4%	464,723	485,691	4.5%
General Consumer Goods	1,157,868	1,141,258	-1.4%	1,143,844	1,128,829	-1.3%
Restaurants And Hotels	429,811	367,863	-14.4%	374,031	367,863	-1.6%
Transfers & Unidentified	381	5,345	*** %	381	0	-100.0%
County & State Pool	336,385	514,901	53.1%	408,571	514,901	26.0%
	4,139,622	4,226,925	2.1%	4,133,211	4,196,390	1.5%
Lake County						
Autos And Transportation	117,162	107,556	-8.2%	120,479	107,556	-10.7%
Building And Construction	132,683	104,846	-21.0%	133,677	104,846	-21.6%
Business And Industry	87,515	80,120	-8.4%	84,786	80,120	-5.5%
Food And Drugs	151,506	160,229	5.8%	154,572	160,229	3.7%
Fuel And Service Stations	216,539	240,741	11.2%	211,620	223,212	5.5%
General Consumer Goods	279,136	275,214	-1.4%	281,997	275,214	-2.4%
Restaurants And Hotels	113,597	122,187	7.6%	105,689	108,607	2.8%
Transfers & Unidentified	3	0	-100.0%	0	0	- N/A -
County & State Pool	203,760	161,561	-20.7%	227,272	161,561	-28.9%
	1,301,902	1,252,453	-3.8%	1,320,092	1,221,344	-7.5%

* Based on partial data

FAR NORTH

CURRENT/ADJUSTED COMPARISON - BY COUNTY AND MAJOR BUSINESS GROUP

	CURRENT ALLOCATION			ADJUSTED FOR ECONOMIC DATA Retroactive payment adjustments over \$5,000 (+ or -) factored out		
	4th Qtr 2008	4th Qtr 2009	% Change	4th Qtr 2008	4th Qtr 2009	% Change
Lassen County						
Autos And Transportation	60,162	58,647	-2.5%	56,388	58,647	4.0%
Building And Construction	49,507	48,506	-2.0%	48,124	38,601	-19.8%
Business And Industry	17,647	20,871	18.3%	17,938	20,871	16.4%
Food And Drugs	45,482	45,587	0.2%	43,972	45,587	3.7%
Fuel And Service Stations	100,119	101,797	1.7%	102,790	96,653	-6.0%
General Consumer Goods	148,046	148,505	0.3%	149,213	148,505	-0.5%
Restaurants And Hotels	43,156	39,278	-9.0%	42,959	39,278	-8.6%
Transfers & Unidentified	0	0	- N/A -	0	0	- N/A -
County & State Pool	141,851	113,022	-20.3%	150,776	122,927	-18.5%
	605,971	576,214	-4.9%	612,160	571,070	-6.7%
Nevada County						
Autos And Transportation	211,280	195,534	-7.5%	198,116	195,534	-1.3%
Building And Construction	481,348	368,876	-23.4%	476,758	363,557	-23.7%
Business And Industry	212,129	200,469	-5.5%	217,369	192,349	-11.5%
Food And Drugs	336,144	320,058	-4.8%	330,212	320,058	-3.1%
Fuel And Service Stations	298,780	357,525	19.7%	293,915	357,525	21.6%
General Consumer Goods	542,062	519,225	-4.2%	535,170	514,133	-3.9%
Restaurants And Hotels	267,860	283,285	5.8%	257,060	271,281	5.5%
Transfers & Unidentified	100	127	26.4%	0	127	- N/A -
County & State Pool	460,630	400,982	-12.9%	461,253	406,301	-11.9%
	2,810,334	2,646,081	-5.8%	2,769,852	2,620,865	-5.4%
Shasta County						
Autos And Transportation	691,983	697,022	0.7%	699,934	690,002	-1.4%
Building And Construction	730,615	628,845	-13.9%	725,022	564,448	-22.1%
Business And Industry	608,170	944,386	55.3%	614,618	944,386	53.7%
Food And Drugs	552,718	494,101	-10.6%	479,500	494,101	3.0%
Fuel And Service Stations	825,809	854,548	3.5%	787,623	886,385	12.5%
General Consumer Goods	1,923,405	1,856,786	-3.5%	1,897,554	1,851,029	-2.5%
Restaurants And Hotels	520,777	493,772	-5.2%	503,201	493,772	-1.9%
Transfers & Unidentified	396	30,186	*** **	0	22,741	- N/A -
County & State Pool	662,348	570,902	-13.8%	639,474	578,347	-9.6%
	6,516,222	6,570,548	0.8%	6,346,924	6,525,211	2.8%
Siskiyou County						
Autos And Transportation	104,944	75,981	-27.6%	94,225	75,981	-19.4%
Building And Construction	110,110	81,281	-26.2%	110,445	81,281	-26.4%
Business And Industry	61,971	45,967	-25.8%	68,323	46,164	-32.4%
Food And Drugs	113,616	103,757	-8.7%	97,324	103,757	6.6%
Fuel And Service Stations	315,642	268,830	-14.8%	270,528	268,830	-0.6%
General Consumer Goods	186,621	176,029	-5.7%	183,951	176,029	-4.3%
Restaurants And Hotels	101,875	100,195	-1.6%	102,562	100,195	-2.3%
Transfers & Unidentified	13	13	1.9%	13	13	1.9%
County & State Pool	267,184	204,279	-23.5%	276,390	204,279	-26.1%
	1,261,975	1,056,333	-16.3%	1,203,760	1,056,530	-12.2%
Tehama County						
Autos And Transportation	247,223	236,798	-4.2%	238,916	226,934	-5.0%
Building And Construction	142,777	122,891	-13.9%	141,755	99,449	-29.8%
Business And Industry	72,006	68,660	-4.6%	70,856	63,020	-11.1%
Food And Drugs	101,456	111,596	10.0%	101,815	114,716	12.7%
Fuel And Service Stations	450,398	449,861	-0.1%	442,844	405,388	-8.5%
General Consumer Goods	210,679	191,722	-9.0%	209,693	191,722	-8.6%
Restaurants And Hotels	111,090	102,422	-7.8%	101,488	102,422	0.9%
Transfers & Unidentified	-247	0	100.0%	17	0	-100.0%
County & State Pool	116,828	126,832	8.6%	136,631	136,696	0.0%
	1,452,211	1,410,780	-2.9%	1,444,015	1,340,346	-7.2%

* Based on partial data

FAR NORTH

CURRENT/ADJUSTED COMPARISON - BY COUNTY AND MAJOR BUSINESS GROUP

	CURRENT ALLOCATION			ADJUSTED FOR ECONOMIC DATA Retroactive payment adjustments over \$5,000 (+ or -) factored out		
	4th Qtr 2008	4th Qtr 2009	% Change	4th Qtr 2008	4th Qtr 2009	% Change
*Far North Totals						
Autos And Transportation	2,726,355	2,581,328	-5.3%	2,675,078	2,556,024	-4.5%
Building And Construction	2,903,960	2,485,355	-14.4%	2,888,308	2,316,914	-19.8%
Business And Industry	2,312,586	2,539,942	9.8%	2,314,178	2,502,780	8.1%
Food And Drugs	2,310,770	2,300,741	-0.4%	2,223,836	2,296,050	3.2%
Fuel And Service Stations	3,531,837	3,619,381	2.5%	3,390,492	3,600,496	6.2%
General Consumer Goods	6,548,656	6,370,110	-2.7%	6,492,866	6,346,832	-2.2%
Restaurants And Hotels	2,359,057	2,188,739	-7.2%	2,188,325	2,163,155	-1.2%
Transfers & Unidentified	658	43,171	***. *%	411	22,881	***. *%
County & State Pools	3,061,283	3,009,343	-1.7%	3,209,176	3,078,069	-4.1%
	25,755,162	25,138,111	-2.4%	25,382,669	24,883,200	-2.0%
HdL State Totals						
Autos And Transportation	144,033,940	136,038,658	-5.6%	143,468,140	135,377,449	-5.6%
Building And Construction	101,041,797	89,461,656	-11.5%	100,250,272	79,827,354	-20.4%
Business And Industry	210,976,317	177,820,030	-15.7%	200,191,519	166,878,509	-16.6%
Food And Drugs	78,851,746	79,948,111	1.4%	78,576,202	77,864,817	-0.9%
Fuel And Service Stations	122,456,875	122,838,971	0.3%	116,304,375	119,511,016	2.8%
General Consumer Goods	356,779,008	344,267,857	-3.5%	353,917,814	343,086,380	-3.1%
Restaurants And Hotels	140,039,923	135,370,595	-3.3%	138,633,670	134,117,141	-3.3%
Transfers & Unidentified	428,640	370,072	-13.7%	120,931	88,082	-27.2%
County & State Pools	132,858,035	123,973,277	-6.7%	142,836,913	131,951,346	-7.6%
	1,287,466,281	1,210,089,227	-6.0%	1,274,299,836	1,188,702,096	-6.7%



ADJUSTED FOR
ECONOMIC DATA*

TEHAMA COUNTY ALL AGENCIES

SALES TAX TRENDS FOR ALL AGENCIES - FOURTH QUARTER 2009 SALES

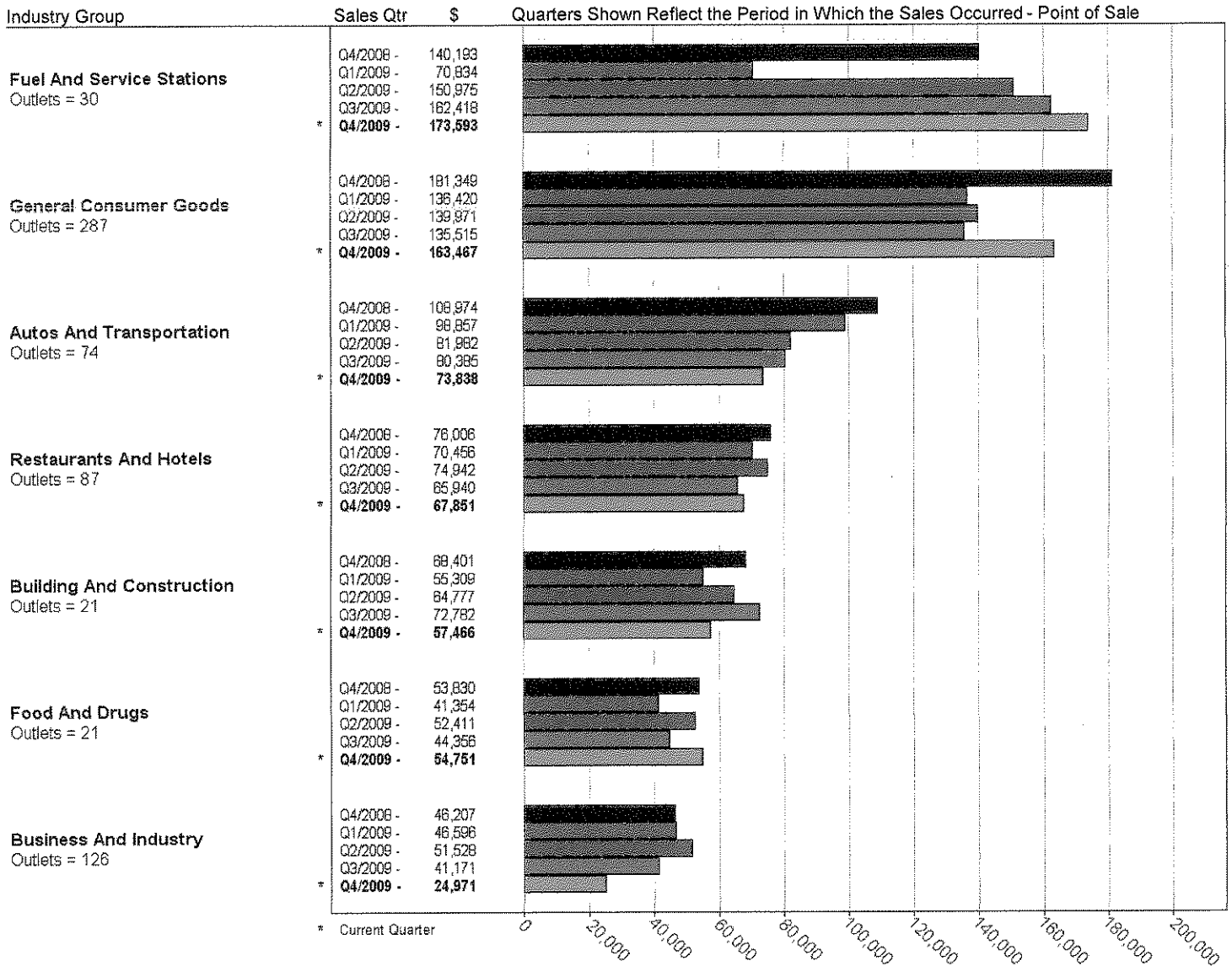
Agency Name	Count	Prior Year 4th Qtr 2008	Current Year 4th Qtr 2009	Share of County Pool	Standard % Change	Adjusted* % Change
Tehama Co. Uninc	815	181,050	197,485	20.2%	+ 9.4%	+ 9.1%
Red Bluff	646	649,581	597,370	48.0%	- 8.7%	- 8.0%
Corning	239	476,640	408,746	31.8%	- 3.5%	- 14.2%
Tehama	9	113	50	0.0%	- 39.1%	- 55.5%
Totals	1,709	1,307,384	1,203,651	100.0%	- 3.9%	- 7.9%
Tehama Pool	1,763	135,706	135,518		+ 8.4%	- 0.1%

*Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated



CITY OF RED BLUFF MAJOR INDUSTRY GROUPS

Chart Description: This chart compares sales tax for the Major Industry Groups listed in descending order by current quarter sales volume. The prior 4 quarters are shown graphically for historical reference purposes.



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CITY OF RED BLUFF

TOP 25 BUSINESS TYPES LISTED BY ALLOCATION
4th QUARTER OF 2009 COMPARED TO 4th QUARTER OF 2008

Code	Business Type Description (Count)	AGENCY			COUNTY		HdL STATE	
		4th Qtr '09	4th Qtr '08	Change	4th Qtr '09	Change	4th Qtr '09	Change
62	Service Stations (20)	168,068	125,252	34.2%	410,268	1.5%	100,908,429	7.0%
08	Discount Dept Stores (1)	113,600	118,849	-4.4%	116,406	-2.2%	94,220,015	1.8%
50	Lumber/Building Materials (3)	49,805	57,946	-14.0%	60,134	-6.0%	42,861,054	-0.5%
60	New Motor Vehicle Dealers (5)	36,513	53,048	-31.2%	148,710	-5.1%	79,046,704	1.0%
24	Restaurants No Alcohol (42)	34,801	43,342	-19.7%	57,099	-15.0%	57,806,373	-2.3%
34	Grocery Stores Liquor (4)	34,748	32,623	6.5%	56,992	13.6%	39,526,052	2.1%
36	Restaurants Liquor (27)	22,639	21,615	4.7%	28,462	16.1%	44,508,509	0.0%
40	Farm/Construction Equip. (1)	12,157	13,159	-7.6%	13,752	-9.4%	5,399,159	-20.5%
19	Specialty Stores (66)	11,230	9,848	14.0%	18,274	0.2%	35,432,456	-6.0%
27	Drug Stores (8)	11,112	10,639	4.4%	19,992	8.7%	16,331,933	-1.0%
67	Aircraft Dealers (2)	10,047	6,793	47.9%	10,047	47.9%	324,543	-35.7%
35	Restaurants Beer And Wine (12)	10,008	10,650	-6.0%	14,176	-16.8%	20,966,745	-10.3%
61	Automotive Supply Stores (16)	9,238	23,233	-60.2%	46,375	2.2%	13,239,499	-1.6%
33	Grocery Stores Beer/Wine (4)	8,693	10,187	-14.7%	30,112	6.0%	10,881,914	-0.8%
18	Office Supplies/Furniture (5)	7,852	7,798	0.7%	8,118	0.4%	21,760,221	-7.9%
98	Heavy Industrial (9)	7,242	3,400	113.0%	25,372	207.8%	15,135,258	-18.1%
71	Auto Repair Shops (26)	6,435	8,162	-21.2%	14,755	-15.0%	10,517,748	-4.0%
64	Used Automotive Dealers (6)	5,758	8,248	-30.2%	7,353	-29.1%	10,216,582	-1.4%
30	Home Furnishings (17)	5,499	18,262	-69.9%	8,596	-59.3%	23,114,957	-7.2%
12	Sporting Goods/Bike Stores (9)	5,145	5,014	2.6%	7,557	-7.1%	10,264,691	-1.7%
31	Electronics/Appliance Stores (7)	5,042	6,048	-16.6%	5,570	-45.7%	34,506,783	-2.5%
96	Petroleum Prod/Equipment (8)	4,514	13,887	-67.5%	32,040	-18.1%	20,594,123	-22.9%
52	Plumbing/Electrical Supplies (4)	4,126	5,440	-24.2%	4,126	-24.2%	10,091,406	-16.0%
11	Art/Gift/Novelty Stores (29)	3,881	3,660	6.0%	4,037	7.1%	5,262,068	-0.8%
05	Variety Stores (2)	3,758	3,232	16.3%	9,407	14.2%	5,565,401	8.7%
	All Others (310)	24,030	54,624	-56.0%	126,220	-21.2%	357,633,326	-13.1%
	TOTAL ALL TYPES (643)	615,939	674,960	-8.7%	1,283,949	-3.9%	1,086,115,950	-5.9%
Major Business Groups								
	Autos And Transportation (74)	73,838	108,974	-32.2%	236,798	-4.2%	136,038,658	-5.6%
	Building And Construction (21)	57,466	68,401	-16.0%	122,891	-13.9%	89,461,656	-11.5%
	Business And Industry (125)	24,971	46,207	-46.0%	68,660	-4.6%	177,820,030	-15.7%
	Food And Drugs (21)	54,751	53,830	1.7%	111,596	10.0%	79,948,111	1.4%
	Fuel And Service Stations (30)	173,593	140,193	23.8%	449,861	-0.1%	122,838,971	0.3%
	General Consumer Goods (286)	163,467	181,349	-9.9%	191,722	-9.0%	344,267,857	-3.5%
	Restaurants And Hotels (86)	67,851	76,006	-10.7%	102,422	-7.8%	135,370,595	-3.3%
	Transfers & Unidentified (0)	0	0	na	0	100.0%	370,072	-13.7%
	TOTAL ALL GROUPS (643)	615,939	674,960	-8.7%	1,283,949	-3.9%	1,086,115,950	-5.9%
TOTAL ALL BUSINESSES (643)		615,939	674,960	-8.7%	1,283,949	-3.9%	1,086,115,950	-5.9%
ALLOCATIONS FROM COUNTY POOL		60,279	58,582	2.9%				
ALLOCATIONS FROM STATE POOL		565	468	20.9%				
GROSS RECEIPTS		676,783	734,010	-7.8%				
CITY COUNTY SHARE		(67,678)	(73,401)	7.8%				
NET RECEIPTS		609,105	660,609	-7.8%				

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CITY OF RED BLUFF

TOP 25 BUSINESS TYPES LISTED BY ALLOCATION

4th QUARTER OF 2009 COMPARED TO 4th QUARTER OF 2008

Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated

Code	Business Type Description (Count)	AGENCY			COUNTY		HdL STATE	
		4th Qtr '09	4th Qtr '08	Change	4th Qtr '09	Change	4th Qtr '09	Change
62	Service Stations (20)	153,501	122,136	25.7%	365,795	-8.8%	98,708,930	7.6%
08	Discount Dept Stores (1)	113,600	118,849	-4.4%	116,406	-2.2%	94,220,015	1.8%
50	Lumber/Building Materials (3)	49,805	57,946	-14.0%	60,134	-6.0%	36,582,468	-14.4%
60	New Motor Vehicle Dealers (5)	36,513	53,049	-31.2%	148,710	-5.1%	78,482,805	-0.1%
24	Restaurants No Alcohol (42)	34,801	35,976	-3.3%	57,099	-0.1%	57,544,383	-2.2%
34	Grocery Stores Liquor (4)	34,748	32,884	5.7%	56,992	13.2%	37,473,160	-2.8%
36	Restaurants Liquor (27)	22,639	20,453	10.7%	28,462	21.2%	44,146,628	0.6%
40	Farm/Construction Equip. (1)	12,157	13,159	-7.6%	13,752	-9.4%	5,310,397	-21.6%
33	Grocery Stores Beer/Wine (4)	11,813	10,439	13.2%	33,232	17.9%	10,920,919	-1.1%
19	Specialty Stores (66)	11,230	11,292	-0.5%	18,274	-8.5%	35,060,018	-6.2%
27	Drug Stores (8)	11,112	10,633	4.5%	19,992	8.8%	16,331,933	-0.8%
35	Restaurants Beer And Wine (12)	10,008	12,176	-17.8%	14,176	-20.7%	20,831,325	-9.3%
61	Automotive Supply Stores (16)	9,238	23,553	-60.8%	46,375	1.3%	13,193,624	-1.1%
18	Office Supplies/Furniture (5)	7,852	7,798	0.7%	8,118	0.7%	21,316,014	-8.8%
71	Auto Repair Shops (26)	6,435	8,081	-20.4%	14,755	-8.5%	10,463,757	-2.7%
64	Used Automotive Dealers (6)	5,758	7,587	-24.1%	7,353	-20.9%	10,065,809	1.6%
30	Home Furnishings (17)	5,499	16,378	-66.4%	8,596	-55.1%	23,137,474	-7.2%
12	Sporting Goods/Bike Stores (9)	5,145	5,107	0.7%	7,557	-3.6%	10,298,462	0.2%
31	Electronics/Appliance Stores (7)	5,042	5,941	-15.1%	5,570	-45.5%	34,259,189	-2.9%
96	Petroleum Prod/Equipment (8)	4,514	11,153	-59.5%	32,040	-8.5%	19,458,003	-15.8%
52	Plumbing/Electrical Supplies (4)	4,126	5,440	-24.2%	4,126	-24.2%	8,642,832	-27.0%
11	Art/Gift/Novelty Stores (29)	3,881	3,720	4.3%	4,037	5.4%	5,202,205	-4.5%
05	Variety Stores (2)	3,758	3,232	16.3%	9,407	14.2%	5,502,434	7.0%
72	Repair Shop/Hand Tool Rentals (20)	3,096	2,822	9.7%	6,382	-7.6%	9,215,085	-21.4%
99	Light Industrial/Printers (15)	2,942	3,877	-24.1%	4,780	-27.6%	30,882,980	-19.4%
	All Others (286)	28,159	45,901	-38.7%	111,530	-27.3%	319,499,900	-12.8%
	TOTAL ALL TYPES (643)	597,370	649,581	-8.0%	1,203,651	-7.9%	1,056,750,750	-6.6%
Major Business Groups								
	Autos And Transportation (74)	63,974	98,215	-34.9%	226,934	-5.0%	135,377,449	-5.6%
	Building And Construction (21)	57,466	68,422	-16.0%	99,449	-29.8%	79,827,354	-20.4%
	Business And Industry (125)	27,713	44,292	-37.4%	63,020	-11.1%	166,878,509	-16.6%
	Food And Drugs (21)	57,871	54,156	6.9%	114,716	12.7%	77,864,817	-0.9%
	Fuel And Service Stations (30)	159,027	134,343	18.4%	405,388	-8.5%	119,511,016	2.8%
	General Consumer Goods (286)	163,467	180,639	-9.5%	191,722	-8.6%	343,086,380	-3.1%
	Restaurants And Hotels (86)	67,851	69,498	-2.4%	102,422	0.9%	134,117,141	-3.3%
	Transfers & Unidentified (0)	0	17	-100.0%	0	-100.0%	88,082	-27.2%
	TOTAL ALL GROUPS (643)	597,370	649,581	-8.0%	1,203,651	-7.9%	1,056,750,750	-6.6%
	TOTAL ALL BUSINESSES (643)	597,370	649,581	-8.0%	1,203,651	-7.9%	1,056,750,750	-6.6%
	ALLOCATIONS FROM COUNTY POOL	60,279	58,582	2.9%				
	ALLOCATIONS FROM STATE POOL	565	468	20.9%				
	GROSS RECEIPTS	658,214	708,631	-7.1%				
	CITY COUNTY SHARE	(67,678)	(73,401)	7.8%				
	NET RECEIPTS	590,536	635,230	-7.0%				

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CITY OF RED BLUFF

TOP 100 SALES TAX PRODUCERS - FOURTH QUARTER 2009

Rank	Bus. Type	Firm Name	Business Address	4th Qtr 2009	4th Qtr 2008	Prior 4 Qtrs	Percent Change	Percent of Total	Cumulative Percent
1	08	Walmart	1025 S Main St	113,600	118,849	407,508	-4.42%	18.44%	18%
2	50	Home Depot	2650 Main St	47,662	53,118	203,361	-10.27%	7.74%	26%
3	62	Adobe Road Chevron	2370 Main St	26,353	9,856	31,579	167.39%	4.28%	30%
4	62	Exxon Food Mart	2 Locations	23,931	22,645	91,407	5.68%	3.89%	34%
5	60	Helser Chev Olds Cad & Geo	3 Locations	21,647	15,910	87,336	36.06%	3.51%	38%
6	34	Raleys	725 S Main St	18,258	17,263	57,628	5.77%	2.96%	41%
7	62	Tesoro West Coast	2 Locations	18,181	17,682	74,543	2.82%	2.95%	44%
8	62	Arco AM PM Mini Mart	1080 S Main St	18,084	11,806	60,831	53.18%	2.94%	47%
9	34	Food Maxx	94 Belle Mill Rd	15,454	14,190	60,352	8.91%	2.51%	49%
10	60	Growney Motors Buick Pontiac	1160 Main St	14,394	17,441	51,914	-17.47%	2.34%	52%
11	40	Tractor Supply Company	249 S Main St	12,157	13,159	48,548	-7.61%	1.97%	54%
12	62	1 Stop	714 Walnut St	11,607	9,666	33,090	20.08%	1.88%	55%
13	62	More For Less	1715 Walnut St	11,364	4,503	21,607	152.34%	1.85%	57%
14	67	Helbro	903 Langley Way	9,864	0	0	n/a	1.60%	59%
15	62	Antelope Valero	615 Antelope Blvd	9,638	9,578	38,037	0.62%	1.56%	60%
16	62	Main Street Chevron	2 Locations	9,250	6,664	32,399	38.81%	1.50%	62%
17	18	Staples	580 S Main St	7,772	7,604	30,056	2.21%	1.26%	63%
18	61	Les Schwab Tire Center	522 Antelope Blvd	7,669	8,665	32,933	-11.50%	1.25%	64%
19	62	Red Bluff Shell	240 Antelope Blvd	7,546	6,196	30,247	21.80%	1.23%	66%
20	62	Gas 4 Less	58 Antelope Blvd	7,368	2,573	21,162	186.37%	1.20%	67%
21	98	Pneumatic Conveying & Manufacturing	205 Kimball Rd	7,363	209	7,797	3415.34%	1.20%	68%
22	62	Liquor & Food	15 Antelope Blvd	6,891	5,084	21,840	35.55%	1.12%	69%
23	24	McDonalds	2 Locations	5,817	6,016	23,929	-3.30%	0.94%	70%
24	27	CVS Pharmacy	124 Belle Mill Rd	5,685	5,726	20,785	-0.72%	0.92%	71%
25	33	Red Bluff Grocery Outlet	388 S Main St	5,576	2,616	7,902	113.15%	0.91%	72%
26	62	Antelope Liquors Power Gas	445 Antelope Blvd	4,960	5,492	18,292	-9.69%	0.81%	73%
27	27	Walgreens	1145 S Main St	4,887	4,445	15,033	9.95%	0.79%	74%
28	24	Taco Bell	228 Main St	4,797	4,888	21,562	-1.88%	0.78%	74%
29	12	Big Five Sporting Goods	545 S Main St	4,394	4,231	16,200	3.85%	0.71%	75%
30	62	Five Star Gas & Food Mart	782 Antelope Blvd	4,276	3,449	15,909	23.97%	0.69%	76%
31	24	Jack in the Box	1075 S Main St	4,240	6,798	17,075	-37.63%	0.69%	76%
32	24	Burger King	210 Antelope Blvd	3,957	4,137	16,304	-4.35%	0.64%	77%
33	61	Kragen Auto Parts	510 S Main St	3,847	4,072	15,732	-5.53%	0.62%	78%
34	52	North Valley Distributing	1840 Bidwell St	3,824	5,179	18,294	-26.17%	0.62%	78%
35	05	Dollar Tree	398 S Main St	3,758	3,232	10,826	16.29%	0.61%	79%

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CITY OF RED BLUFF

TOP 100 SALES TAX PRODUCERS - FOURTH QUARTER 2009

Rank	Bus. Type	Firm Name	Business Address	4th Qtr 2009	4th Qtr 2008	Prior 4 Qtrs	Percent Change	Percent of Total	Cumulative Percent
36	36	Applebees	220 Antelope Blvd	3,718	3,998	16,922	-7.00%	0.60%	80%
37	62	Circle 7 Days	1055 Walnut St	3,679	3,463	12,882	6.25%	0.60%	80%
38	30	North Valley Mattress & Oak Outlet	2 Locations	3,612	4,754	17,230	-24.02%	0.59%	81%
39	36	Sharis	128 Belle Mill Rd	3,410	3,828	11,838	-10.92%	0.55%	81%
40	35	Perkos	201 Antelope Blvd	3,390	1,998	5,810	69.67%	0.55%	82%
41	31	Gamestop	995 S Main St	3,292	3,281	9,251	0.33%	0.53%	82%
42	64	Red Bluff Auto Sales	449 Main St	2,995	3,385	9,583	-11.53%	0.49%	83%
43	36	Cozy Diner	259 S Main St	2,879	0	268	n/a	0.47%	83%
44	07	Sears Hometown	118 Belle Mill Rd	2,851	0	8,467	n/a	0.46%	84%
45	33	Circle K	315 S Jackson St	2,708	2,698	11,480	0.39%	0.44%	84%
46	35	Luigis Pizza	75 Belle Mill Rd	2,689	1,299	12,139	106.99%	0.44%	85%
47	62	Red Bluff Gas	245 Antelope Blvd	2,591	2,587	10,553	0.16%	0.42%	85%
48	35	Round Table Pizza	116 Belle Mill Rd	2,535	3,122	11,610	-18.80%	0.41%	85%
49	11	Design by Kate	909 Jefferson St	2,438	2,211	3,868	10.27%	0.40%	86%
50	36	Riverside Bar & Grill	500 Riverside Way	2,425	2,776	10,058	-12.67%	0.39%	86%
51	41	Reynolds Ranch & Farm Supply	501 Madison St	2,357	2,290	9,108	2.93%	0.38%	87%
52	62	Roy's Friendly Mart	368 S Main St	2,348	2,132	9,132	10.13%	0.38%	87%
53	24	Prime Cinemas	400 S Main St	2,331	682	2,715	241.91%	0.38%	88%
54	19	Norcal Wireless	10 Gilmore Rd Ste B	2,320	1,368	3,752	69.59%	0.38%	88%
55	61	Bobs Tire Center	614 Walnut St	2,281	1,946	8,561	17.22%	0.37%	88%
56	24	Dennys	48 Antelope Blvd	2,191	2,374	9,230	-7.70%	0.36%	89%
57	61	Tehama Motor Parts	1030 Main St	2,150	2,311	9,318	-6.96%	0.35%	89%
58	66	Red Bluff Powersports	455 S Main St	2,141	2,298	13,087	-6.83%	0.35%	89%
59	50	Moss Lumber	705 Mill St	2,137	4,668	16,368	-54.21%	0.35%	90%
60	17	Gaumers	78 Belle Mill Rd	2,048	1,838	6,028	11.43%	0.33%	90%
61	64	Birdsong Auto Sales	185 S Main St	2,015	2,590	7,060	-22.20%	0.33%	90%
62	96	Hunt & Sons	2155 Main St	2,005	0	1,764	n/a	0.33%	91%
63	96	Ramos Oil Company	903 Langley Way	1,975	1,049	4,461	88.22%	0.32%	91%
64	24	KFC	265 Antelope Blvd	1,971	2,163	8,768	-8.87%	0.32%	91%
65	19	Aquarium & Pets	345 S Main St	1,929	0	3,345	n/a	0.31%	91%
66	24	Wendys	1150 Main St	1,855	2,569	8,874	-27.80%	0.30%	92%
67	63	Campers Corral	635 Antelope Blvd	1,776	1,119	8,385	58.73%	0.29%	92%
68	36	Casa Ramos	2001 Main St	1,673	2,384	9,202	-29.82%	0.27%	92%
69	61	I 5 Tire	1375 Montgomery Rd	1,655	1,493	6,591	10.85%	0.27%	93%
70	31	Radio Shack	865 S Main St	1,580	1,629	5,413	-3.01%	0.26%	93%



CITY OF RED BLUFF

TOP 100 SALES TAX PRODUCERS - FOURTH QUARTER 2009

Rank	Bus. Type	Firm Name	Business Address	4th Qtr 2009	4th Qtr 2008	Prior 4 Qtrs	Percent Change	Percent of Total	Cumulative Percent
71	19	Blockbuster Video	715 S Main St	1,555	1,955	6,418	-20.45%	0.25%	93%
72	36	Green Barn Steakhouse	5 Chestnut Ave	1,554	1,805	6,896	-13.91%	0.25%	93%
73	24	Kiju	2 Locations	1,549	2,361	10,651	-34.39%	0.25%	94%
74	84	St Elizabeth Community Hospital	2550 Main St	1,531	-294	3,695	619.96%	0.25%	94%
75	41	Hawes Ranch & Farm Supply	712 Ash St	1,501	1,330	6,497	12.84%	0.24%	94%
76	92	Littell Welding Supply	830 East Ave	1,489	1,931	6,529	-22.89%	0.24%	94%
77	82	Moules Tehama County Glass	515 Sycamore St	1,460	1,899	6,096	-23.13%	0.24%	95%
78	71	Red Bluff Auto Electric	1055 Main St	1,365	1,385	6,039	-1.44%	0.22%	95%
79	19	Exchange	413 Walnut St	1,365	0	3,665	n/a	0.22%	95%
80	36	Carlitos Mexican Restaurant	480 Antelope Blvd	1,345	1,370	5,760	-1.82%	0.22%	95%
81	71	Bens Truck Repair	2060 Montgomery Rd	1,333	2,244	8,965	-40.60%	0.22%	95%
82	99	Daily News	545 Diamond Ave	1,229	1,163	4,990	5.72%	0.20%	96%
83	41	Guy Rents	365 Antelope Blvd	1,153	144	3,392	702.32%	0.19%	96%
84	35	Pizza Hut	905 S Main St	1,140	862	3,666	32.23%	0.19%	96%
85	04	Payless Shoe Source	1005 S Main St	1,123	993	4,273	13.09%	0.18%	96%
86	24	Del Taco	200 Antelope Blvd	1,086	2,197	5,309	-50.57%	0.18%	96%
87	35	M & M Ranch House	645 Antelope Blvd Ste 1	1,060	775	3,954	36.85%	0.17%	97%
88	34	Antelope Holiday Supermarket	460 Antelope Blvd	1,036	1,169	4,360	-11.40%	0.17%	97%
89	24	Abys Restaurant	1065 S Main St	1,020	1,175	8,258	-13.18%	0.17%	97%
90	71	Fore Front Management	190 S Main St	1,014	1,136	4,221	-10.76%	0.16%	97%
91	46	Suburban Propane GP	415 Madison St	1,012	1,043	3,375	-2.97%	0.16%	97%
92	78	Hoyt Cole Chapel of the Flowers	816 Walnut St	982	1,247	3,686	-21.29%	0.16%	97%
93	36	Peking Restaurant	860 Main St	958	1,456	4,910	-34.20%	0.16%	98%
94	41	Walco International	1115 Metzger St	957	903	3,479	5.98%	0.16%	98%
95	41	Riverside Landscape & Masonry Sup	536 Antelope Blvd	941	1,184	5,599	-20.50%	0.15%	98%
96	77	Daves Shoe Repair	478 Antelope Blvd	932	1,025	3,667	-9.08%	0.15%	98%
97	63	Freedom Homes	26 Sale Ln	930	778	4,117	19.52%	0.15%	98%
98	53	Redding Paint Mart	435 Antelope Blvd	926	1,288	5,597	-28.10%	0.15%	98%
99	61	Elite Automotive	1106 Main St	889	346	2,429	156.90%	0.14%	98%
100	24	Starbucks Coffee	2 Locations	861	728	2,860	18.31%	0.14%	99%

Amount Paid By Top 100 Accounts	607,318	544,844	2,118,492	98.60%	99%
Percent Paid By Top 100 Accounts	98.60%	80.72%	87.76%		
Total Paid By All Accounts	615,939	674,960	2,413,958		

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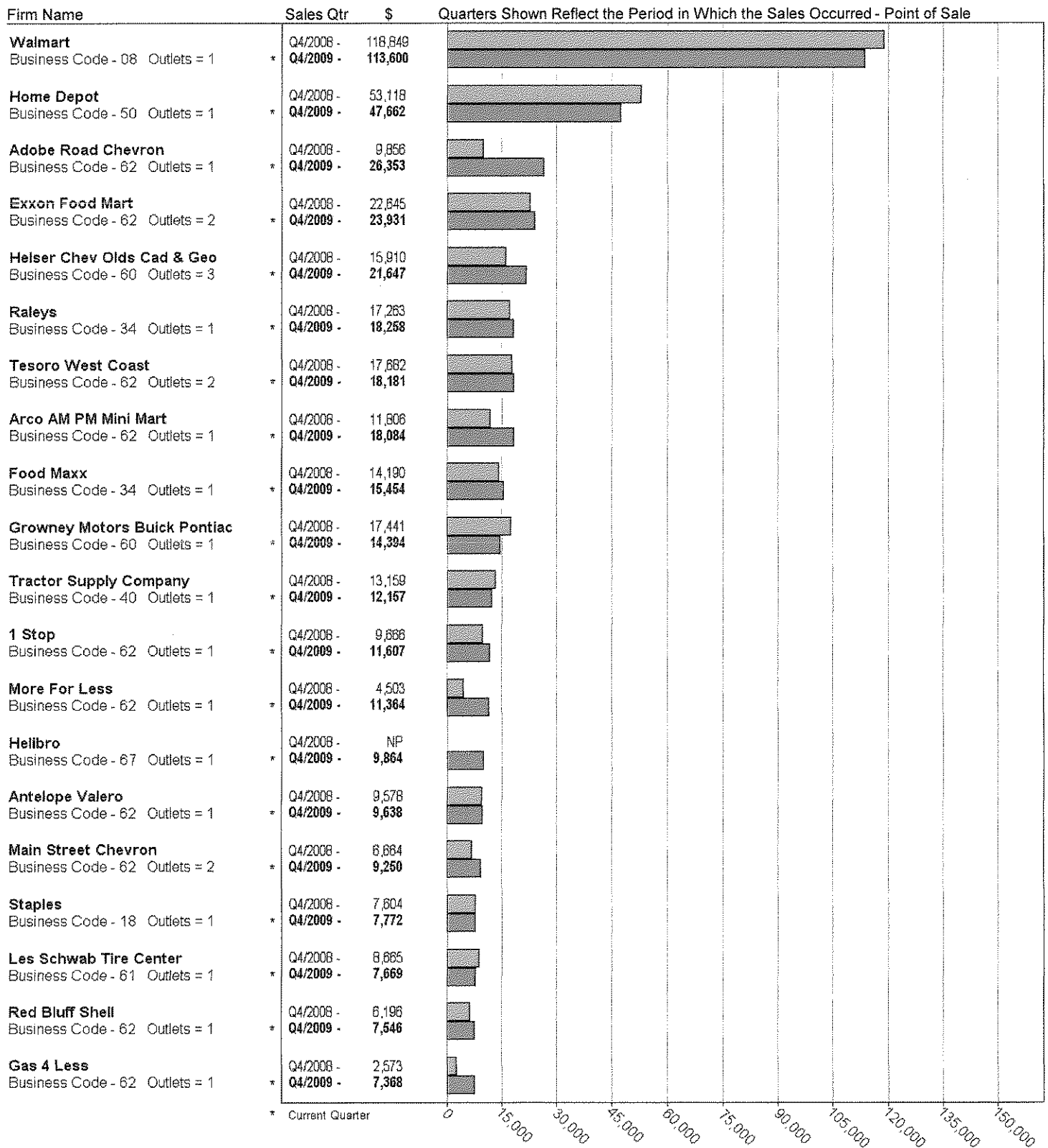
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CITY OF RED BLUFF

TOP 20 BUSINESSES - 4TH QUARTER 2009

Chart Description: This chart shows sales tax for the top 20 businesses this quarter. The same quarter from the previous year is shown for historical reference purposes.



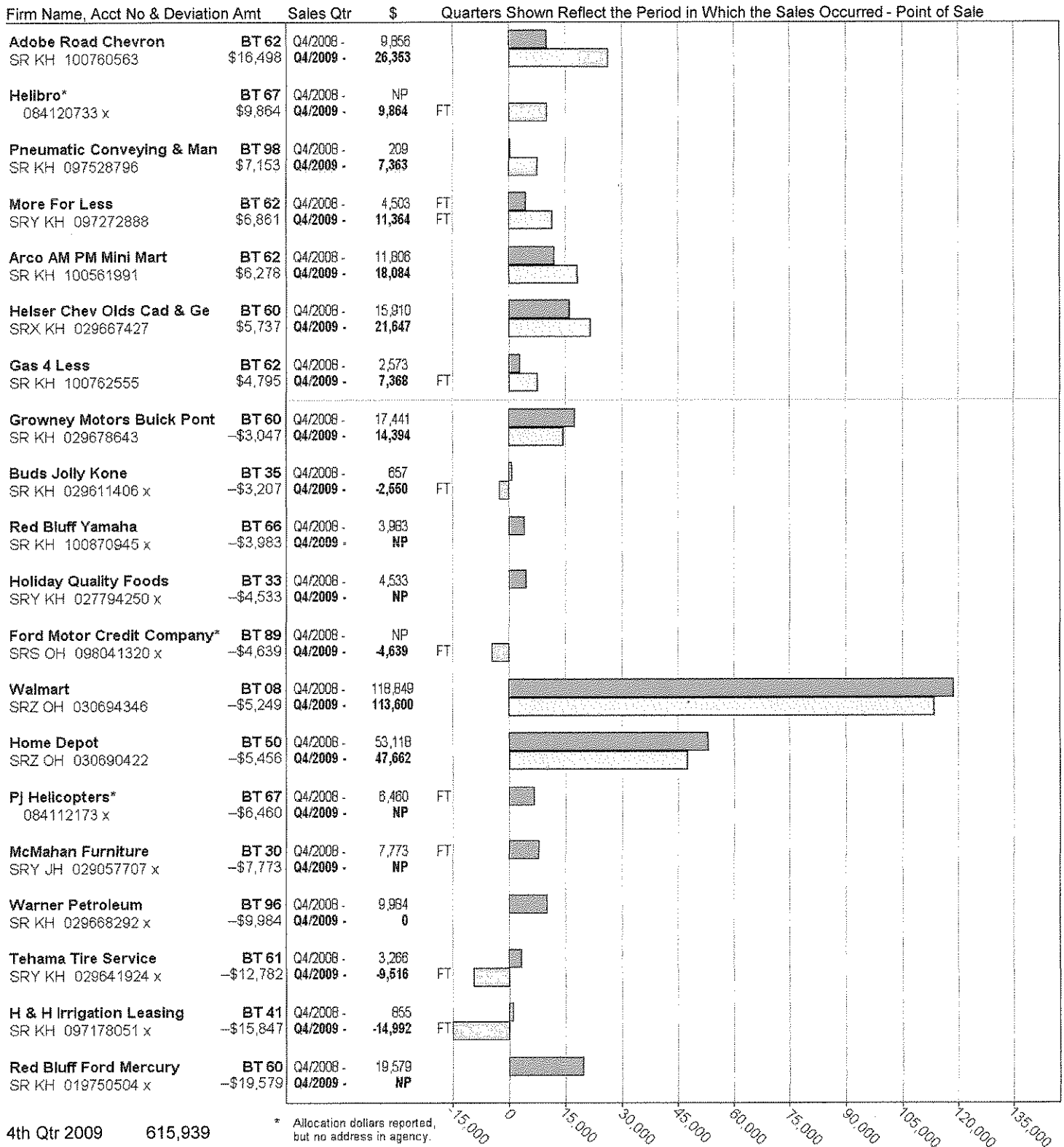
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CITY OF RED BLUFF TOP 20 DEVIATING BUSINESSES

4th Quarter of 2009 Compared to 4th Quarter of 2008

Chart Description: This chart shows sales tax for the 20 businesses that deviated most from the same quarter of the previous year. The same quarter of the previous year is shown for historical reference purposes.



4th Qtr 2009	615,939
4th Qtr 2008	674,960
Change	(59,021) -8.7%

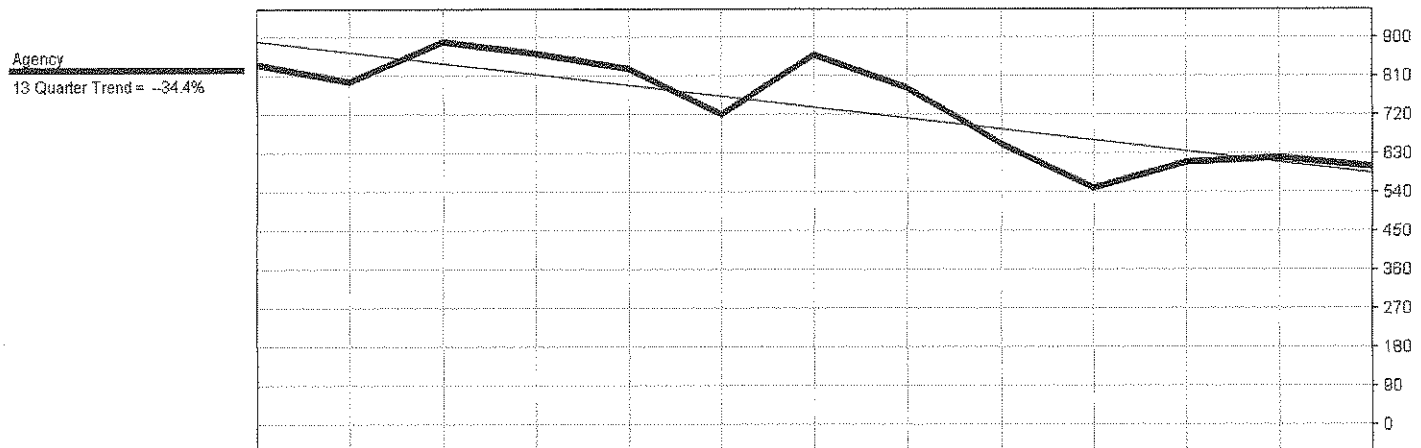
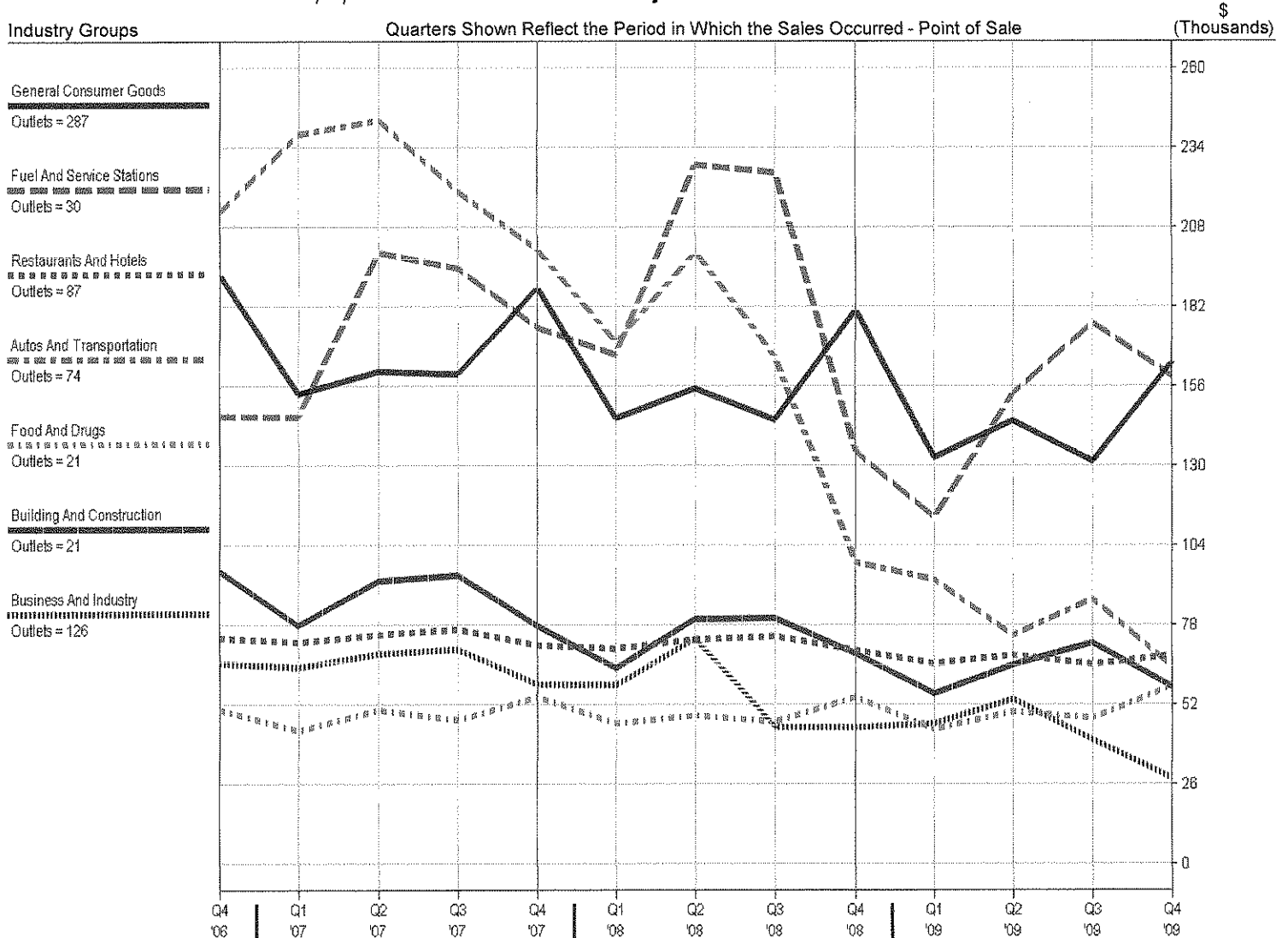
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CITY OF RED BLUFF MAJOR INDUSTRY GROUPS - 13 QUARTER HISTORY

Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated

Chart Description: This chart compares sales tax for the Major Industry Groups. The prior 12 quarters are shown graphically for historical reference purposes. **Allocations have been adjusted to reflect economic data.**

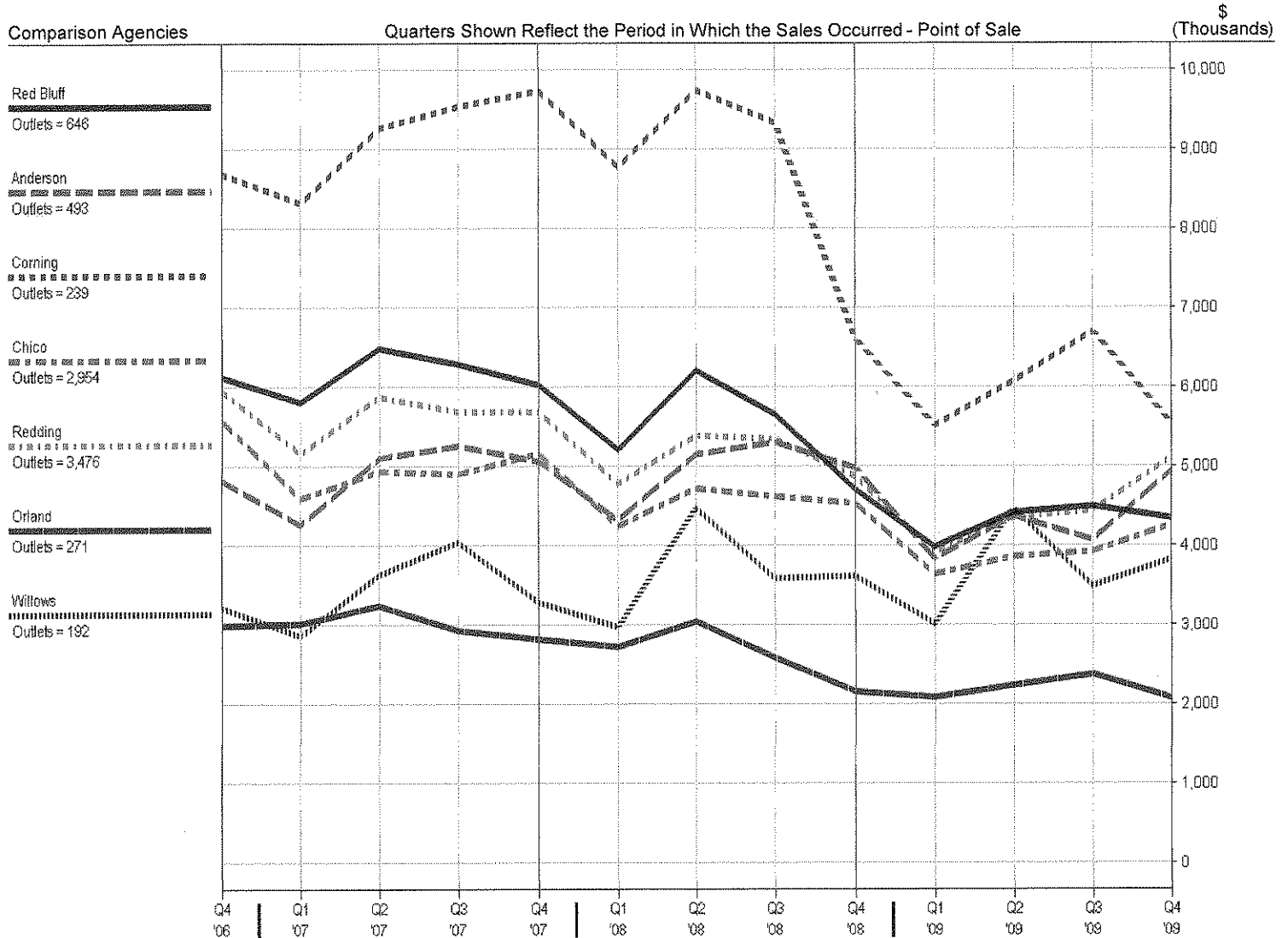




CITY OF RED BLUFF ALL BUSINESS TYPES - 13 QUARTER HISTORY

Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated

Chart Description: This chart compares **per capita** sales to that of 6 other jurisdictions. The prior 12 quarters are shown graphically for historical reference purposes. **Allocations have been adjusted to reflect economic data.**





CITY OF RED BLUFF

SALES TAX REVENUES BY GEOGRAPHIC AREA - FOURTH QUARTER 2009

ADJUSTED FOR
ECONOMIC DATA

Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated

Geographic Area	Count	Current Year		Prior Year		4th Qtr 09	3rd Qtr 09	2nd Qtr 09	1st Qtr 09	4th Qtr 08	3rd Qtr 08	2nd Qtr 08	1st Qtr 08
		4th Qtr 09	Percent	4th Qtr 08	Percent								
0001 - Red Bluff Shopping Center	16	147,830	24.7%	150,244	23.1%	147,830	121,651	131,907	116,797	150,244	125,786	133,945	122,529
0002 - Historic Downtown Red Bluff	257	407,074	68.1%	436,914	67.3%	407,074	378,075	379,440	359,570	436,914	494,996	539,470	466,274
Totals For Listed Geo Areas	273	554,904	92.9%	587,158	90.4%	554,904	499,726	511,347	476,367	587,158	620,782	673,416	588,802
Totals For All Outlets	644	597,370	100.0%	649,581	100.0%	597,370	618,169	607,579	547,649	649,581	780,334	856,860	718,907

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

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CITY OF RED BLUFF

SALES TAX REVENUES BY GEOGRAPHIC AREA - FOURTH QUARTER 2009

Geographic Area	Count	Current Year		Prior Year		Current Year		Prior Year		Current Year		Prior Year		Current Year		Prior Year	
		4th Qtr 09	Percent	4th Qtr 08	Percent	4th Qtr 09	3rd Qtr 09	2nd Qtr 09	1st Qtr 09	4th Qtr 08	3rd Qtr 08	2nd Qtr 08	1st Qtr 08	4th Qtr 08	3rd Qtr 08	2nd Qtr 08	1st Qtr 08
0001 - Red Bluff Shopping Center	16	147,830	24.0%	150,414	22.3%	147,830	122,547	132,271	117,183	150,414	125,962	134,179	123,310	150,414	125,962	134,179	123,310
0002 - Historic Downtown Red Bluff	257	421,640	68.5%	444,218	65.8%	421,640	363,074	386,603	363,902	444,218	515,948	525,440	472,165	444,218	515,948	525,440	472,165
Totals For Listed Geo Areas	273	569,471	92.5%	594,633	88.1%	569,471	485,621	518,873	481,085	594,633	641,910	659,619	595,475	594,633	641,910	659,619	595,475
Totals For All Outlets	644	615,939	100.0%	674,960	100.0%	615,939	602,568	616,587	519,843	674,960	797,730	864,699	811,960	674,960	797,730	864,699	811,960

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

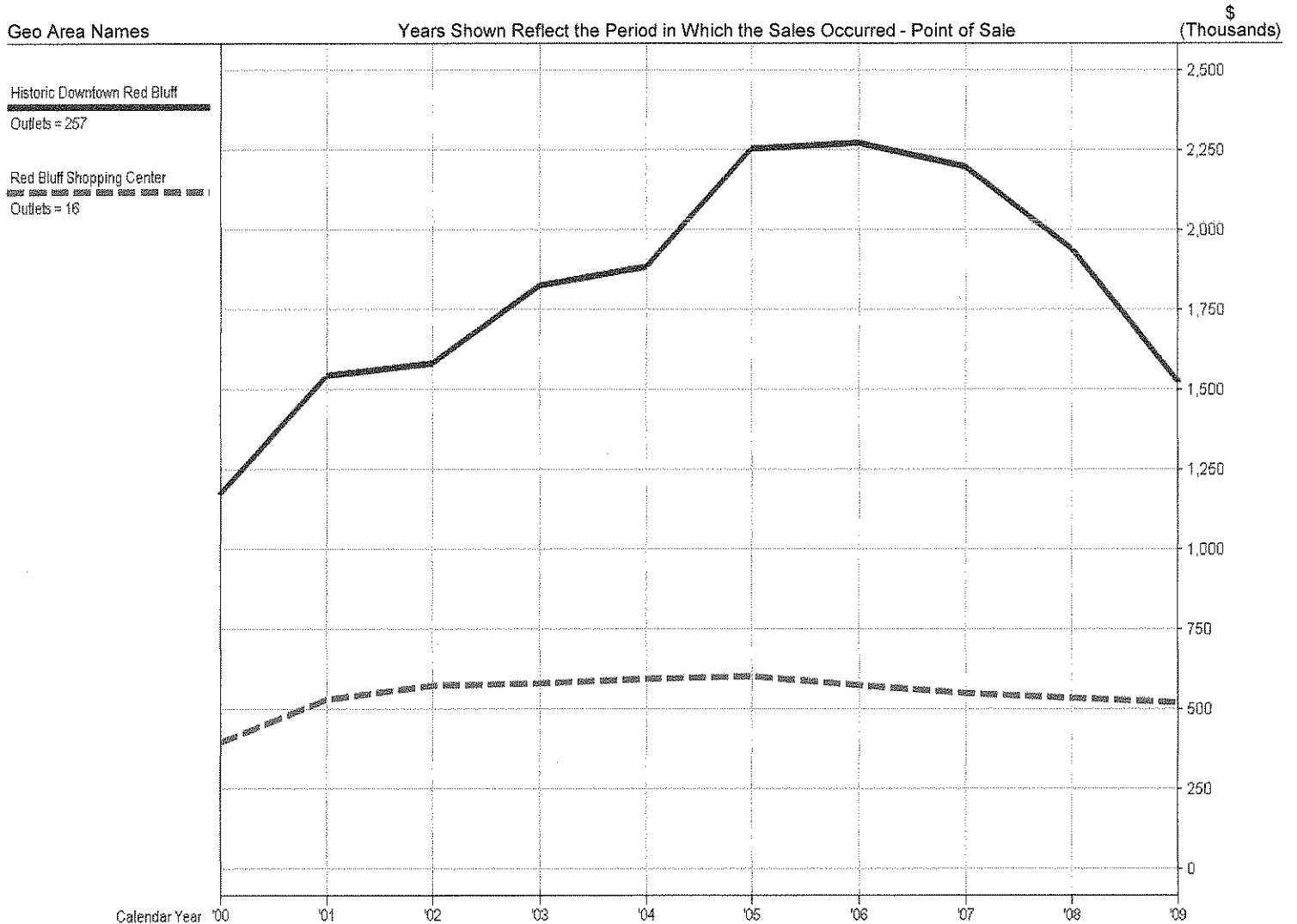
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CITY OF RED BLUFF TOP GEOS - 13 YEAR HISTORY

Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated

Chart Description: This chart compares sales tax revenues for selected Geographic areas. The prior 12 calendar years are shown graphically for historical reference purposes. **Allocations have been adjusted to reflect economic data.**



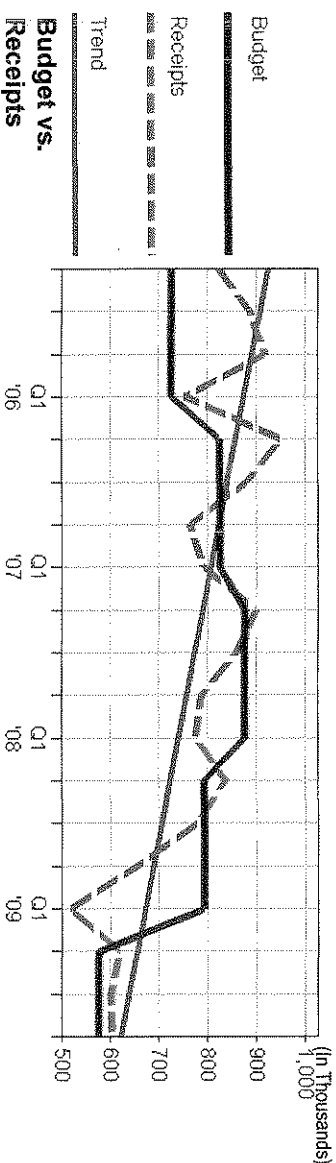


CITY OF RED BLUFF

SALES TAX ALLOCATION SUMMARY

Seven Major Business Groups	2007-08 Fiscal Yr Totals	2008-09 FY Sales Quarters				2008-09 Fiscal Yr Totals	Dollar Change Prior Yr	Percent Change Prior Yr	2009-10 FY Sales Quarters				2009-10 Fiscal Yr YTD Totals	YTD % Change Prior Yr
		2nd	3rd	4th	1st				2nd	3rd	4th	1st		
Point of Sale														
Autos And Transportation	857,529	194,260	187,761	108,974	98,857	589,852	(267,677)	-31%	81,982	80,385	73,838	236,206	-52%	
Building And Construction	332,744	87,639	80,049	68,401	55,309	291,399	(41,345)	-12%	64,777	72,782	57,466	195,025	-17%	
Business And Industry	265,489	72,420	51,206	46,207	46,596	216,428	(49,060)	-18%	51,528	41,171	24,971	117,670	-31%	
Food And Drugs	192,734	52,169	47,352	53,830	41,354	194,704	1,970	1%	52,411	44,356	54,751	151,518	-1%	
Fuel And Service Stations	779,264	231,722	222,973	140,193	70,834	665,723	(113,541)	-15%	150,975	162,418	173,593	486,987	-18%	
General Consumer Goods	664,703	154,978	135,169	181,349	136,420	607,916	(56,787)	-9%	139,971	135,515	163,467	438,954	-7%	
Restaurants And Hotels	289,816	71,511	73,221	76,006	70,456	291,193	1,377	0%	74,942	65,940	67,851	208,734	-5%	
Transfers & Unidentified	29,765	0	0	0	17	29,765	(29,748)	-100%	0	0	0	0	-N/A-	
Total Point of Sale	3,412,044	864,699	797,730	674,960	519,843	2,857,232	(554,812)	-16%	616,587	602,568	615,939	1,835,094	-21%	
County Pool Allocations	302,231	73,093	73,121	58,582	55,903	260,698	(41,533)	-14%	78,435	71,422	60,279	210,135	3%	
State Pool Allocations	1,749	(223)	669	468	377	1,291	(458)	-26%	628	595	565	1,788	96%	
Total (Net Collections)	3,716,024	937,569	871,520	734,010	576,123	3,119,221	(596,803)	-16%	695,649	674,585	676,783	2,047,017	-20%	
County Share	(371,602)	(93,757)	(87,152)	(73,401)	(57,612)	(311,922)	59,680	16%	(69,565)	(67,458)	(67,678)	(204,702)	20%	
Balance	3,344,422	843,812	784,368	660,609	518,511	2,807,299	(537,122)	-16%	626,084	607,126	609,105	1,842,315	-20%	
Less: Cost of Administration	(27,267)	(7,346)	(6,968)	(6,214)	(4,424)	(24,942)	2,325	9%	(6,784)	(6,234)	(6,023)	(19,041)	7%	
Balance	3,317,155	836,466	777,410	654,394	514,087	2,782,357	(534,798)	-16%	619,300	600,892	603,082	1,823,275	-20%	
Triple Flip Reduction	(836,105)	(210,953)	(196,092)	(165,152)	(129,628)	(701,825)	134,281	16%	(156,521)	(151,782)	(152,276)	(460,579)	20%	
Total	2,481,050	625,513	581,318	489,242	384,459	2,080,532	(400,517)	-16%	462,779	449,111	450,806	1,362,696	-20%	
Sales & Use Tax Comp Fund*	851,181	0	0	372,116	372,116	744,231	(106,949)	-13%	0	0	223,967	223,967	-40%	
Grand Total	3,332,230	625,513	581,318	861,358	756,575	2,824,764	(507,467)	-15%	462,779	449,111	674,773	1,586,663	-23%	
Budget	3,500,000					3,169,000						2,300,000		

*Beginning 2006-07, the State began deducting administrative costs on the 25% reimbursement.



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CITY OF RED BLUFF

Sales and Use Tax Compensation Fund Allocation 2009-10 (Triple Flip)

Final Adjustment for 2008-09

	2008-09 Estimated *	2008-09 Actual	Adjustment From Estimate
Revenue Loss	—	\$701,824.83	
Admin Fee	—	(\$5,665.46)	
	<u>\$837,477.00 *</u>	<u>\$696,159.37</u>	<u>(\$141,317.63)</u>

Estimated Adjustment for 2009-10

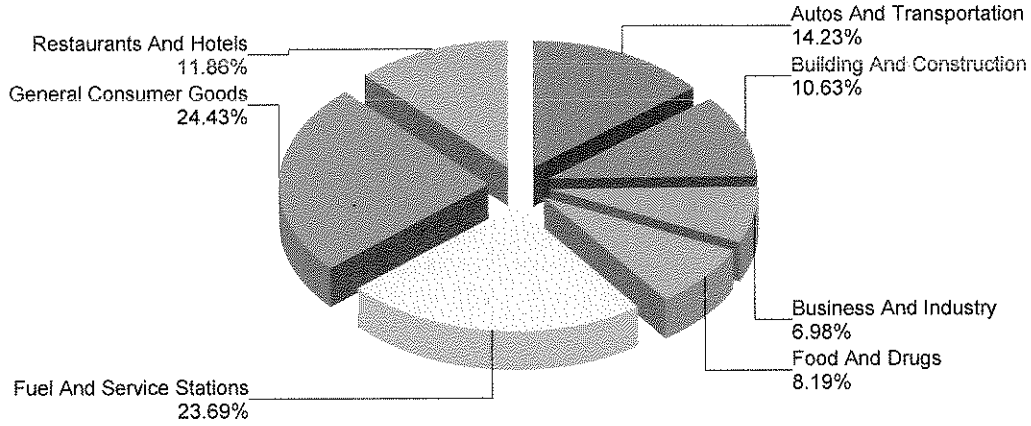
	2009-10 Estimated SUTCF	2008-09 Adjustment	2009-10 Net Adjustment
	\$589,252.00 *	(\$141,317.63)	<u>\$447,934.37</u>

* The administrative fee on the 25% of 1% has already been deducted from the estimate.

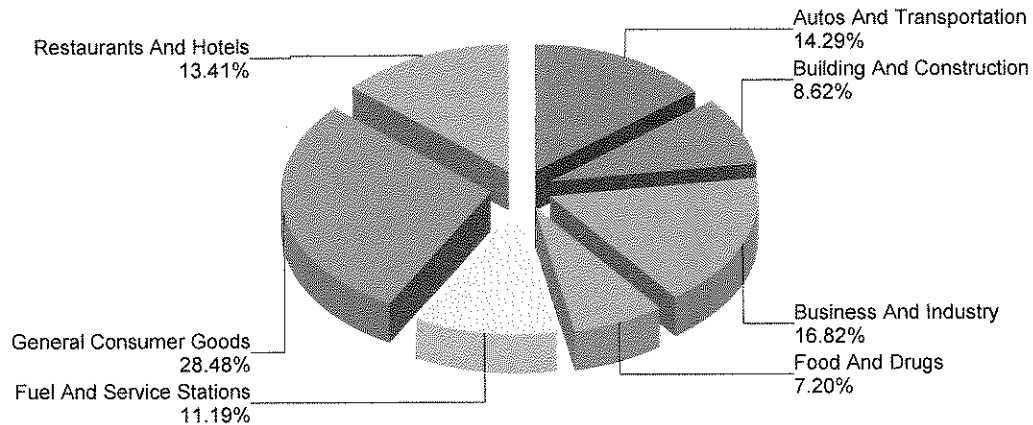
Source: State of California Department of Finance

CITY TO STATE COMPARISON CALENDAR YEAR 2009

City of Red Bluff



HdL Client Database Statewide Totals

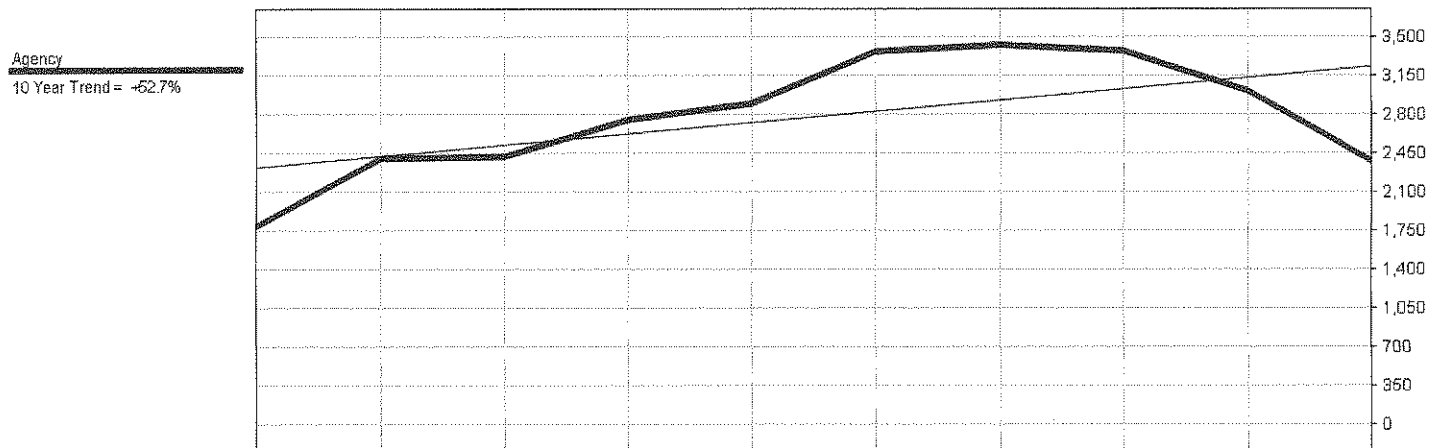
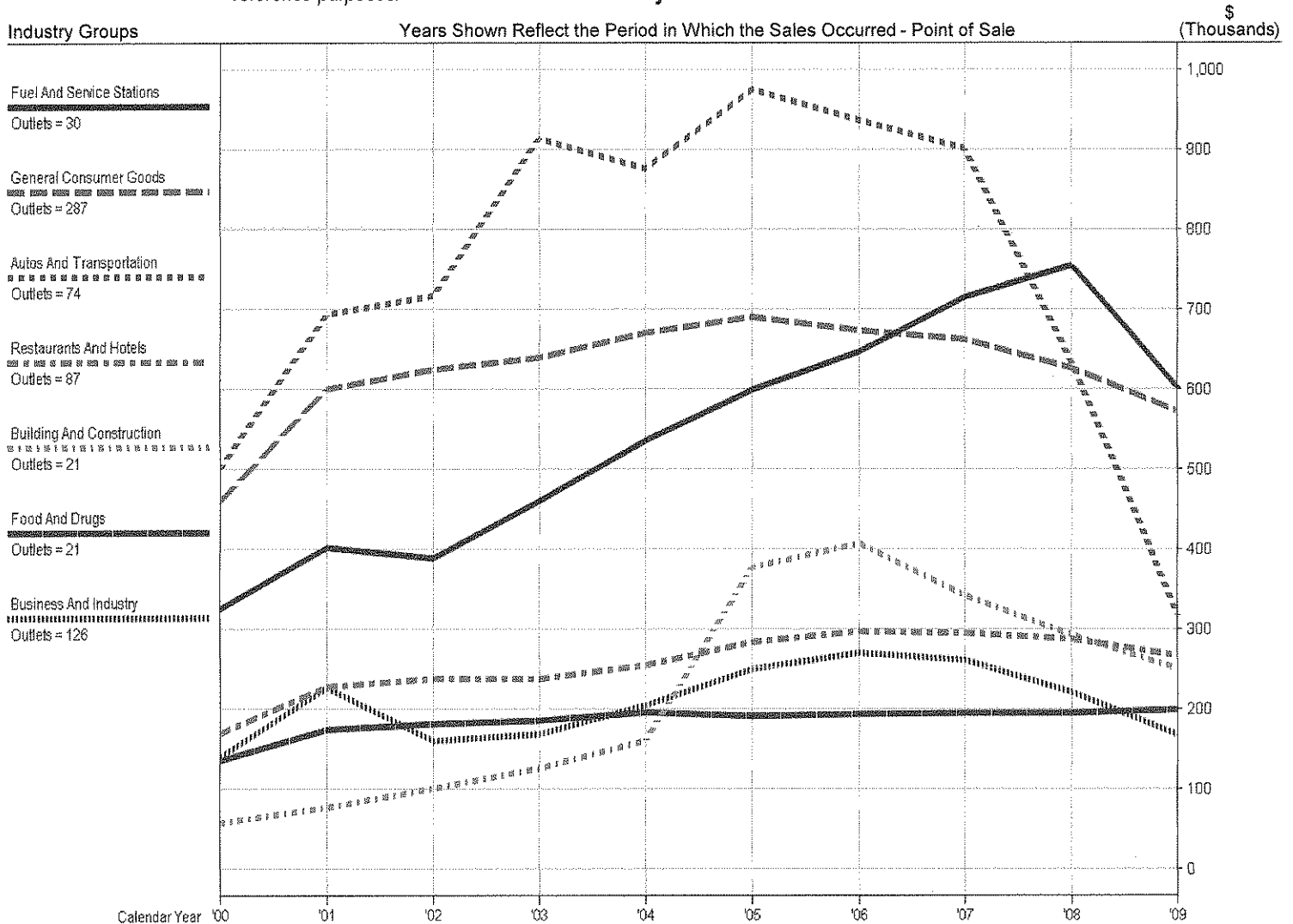




CITY OF RED BLUFF MAJOR INDUSTRY GROUPS - 13 YEAR HISTORY

Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated

Chart Description: This chart compares sales tax for the Major Industry Groups. The prior 12 calendar years are shown graphically for historical reference purposes. **Allocations have been adjusted to reflect economic data.**

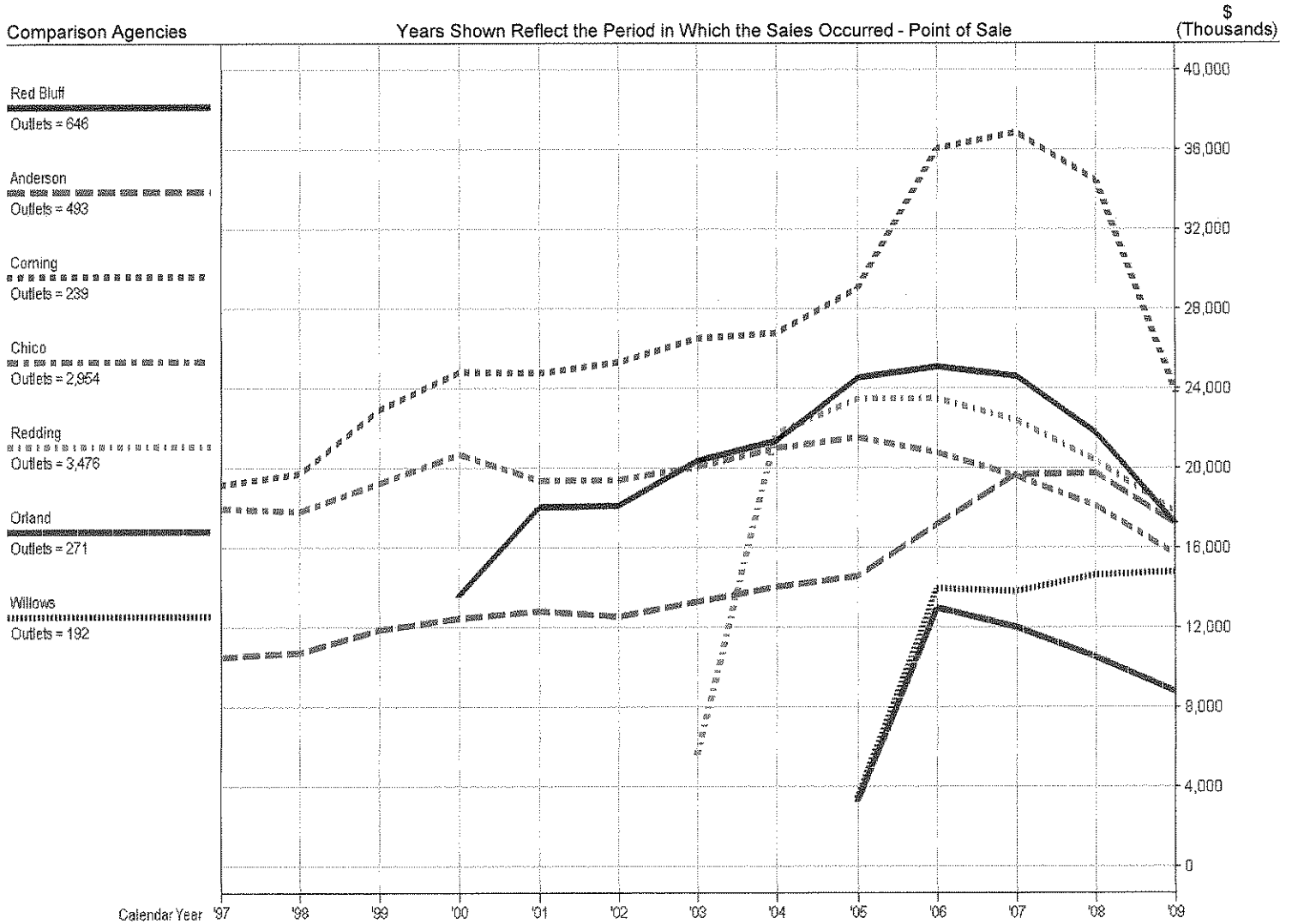




CITY OF RED BLUFF ALL BUSINESS TYPES - 13 YEAR HISTORY

Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated

Chart Description: This chart compares **per capita** sales to that of 6 other jurisdictions. The prior 12 calendar years are shown graphically for historical reference purposes. **Allocations have been adjusted to reflect economic data.**



CITY OF RED BLUFF

BUSINESS TYPES LISTED BY CALENDAR YEAR REVENUES CALENDAR YEAR 2009 COMPARED TO CALENDAR YEAR 2008

		AGENCY					COUNTY		STATE	
Code	Business Type Description (Count)	2009	2008	Percent Change	% of All BT \$	Sales \$ Per Capita	% of All BT \$	Sales \$ Per Capita	% of All BT \$	Sales \$ Per Capita
Major Industry Groups		AGENCY Industry Group Totals					COUNTY		STATE	
	Autos and Transportation (74)	317,120	633,141	-49.9%	13.4%	2,301.97	19.6%	1,533.35	14.3%	1,506.94
	Building and Construction (21)	249,406	291,874	-14.5%	10.5%	1,810.44	10.4%	815.18	8.5%	894.24
	Business and Industry (126)	166,950	220,142	-24.2%	7.0%	1,211.89	6.0%	467.38	16.6%	1,740.94
	Food and Drugs (21)	198,286	194,059	2.2%	8.4%	1,439.36	7.7%	601.82	7.3%	762.00
	Fuel and Service Stations (30)	601,552	754,088	-20.2%	25.4%	4,366.66	34.6%	2,701.06	11.2%	1,181.94
	General Consumer Goods (287)	571,615	625,677	-8.6%	24.1%	4,149.36	13.5%	1,055.06	28.6%	3,008.05
	Restaurants and Hotels (87)	265,838	286,684	-7.3%	11.2%	1,929.72	8.1%	632.89	13.4%	1,412.79
	Transfers & Unidentified (0)	0	17	- N/A -	- N/A -	0.00	- N/A -	0.00	0.0%	0.53
Grand Totals for All Types (646)		2,370,768	3,005,682	-21.1%	100.0%	17,209.40	100.0%	7,806.77	100.0%	10,507.42

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