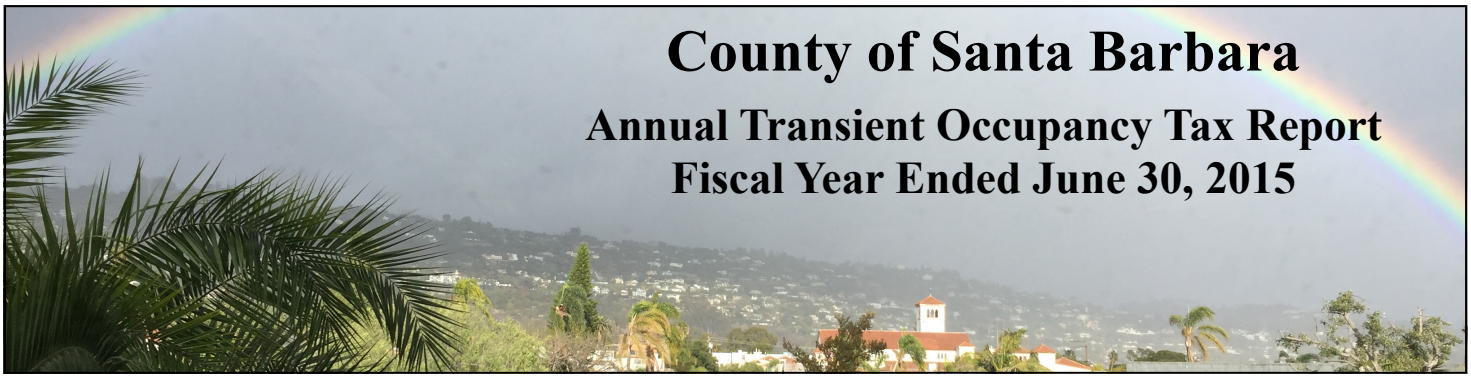

County of Santa Barbara

Annual Transient Occupancy Tax Report
Fiscal Year Ended June 30, 2015

In 1963, local governments were granted the power to tax the privilege of occupying a room or other living space in a hotel, motel, inn, tourist home, or other lodging (such as campgrounds) for a duration of 30 days or less. Transient occupancy tax (TOT), calculated as a percentage of the daily rent, is collected by the operator and then remitted to a city finance department for incorporated cities, or the County Treasurer–Tax Collector for unincorporated areas.

During fiscal year 2014-15 the transient occupancy tax rate was 10% for all unincorporated areas, the City of Santa Maria and the City of Lompoc, 12% for the cities of Buellton, Carpinteria, Goleta, and Solvang, and 6% for the City of Guadalupe.

TOT Rates at 6/30/2015:

Buellton	12%
Carpinteria	12%
Goleta	12%
Santa Barbara	12%
Solvang	12%
County *(unincorp)*	10%
Lompoc	10%
Santa Maria	10%
Guadalupe	6%

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Annual Transient Occupancy Tax Summary

	Fiscal Year 2013-14	Fiscal Year 2014-15	Change from Prior Year
Cities:			
Santa Barbara	$ 20,184,188	$ 22,523,013	11.6%
Goleta	6,975,799	7,810,696	12.0%
Solvang	3,443,889	3,825,565	11.1%
Santa Maria	2,844,497	3,224,413	13.4%
Lompoc	1,508,886	1,677,995	11.2%
Carpinteria	2,221,947	2,367,760	6.6%
Buellton	1,610,530	1,830,276	13.6%
Guadalupe	-	-	0.0%
Total Cities	**$ 38,789,737**	**$ 43,259,719**	**11.5%**
Unincorporated Areas:			
Montecito	$ 4,665,280	$ 5,199,124	11.4%
Goleta Valley	1,669,453	1,963,145	17.6%
Santa Ynez	729,229	803,709	10.1%
North County	176,686	225,743	26.3%
South County	316,280	371,972	16.7%
Total County	**$ 7,556,927**	**$ 8,563,693**	**13.3%**
Countywide	**$ 46,346,664**	**$ 51,823,412**	**11.8%**

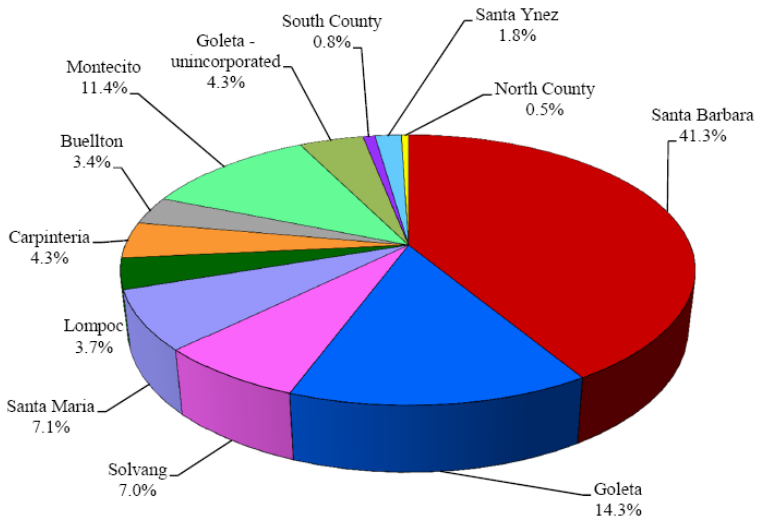
Transient occupancy tax reached $51.8 million in fiscal year 2014-15, an increase of 11.8% from fiscal year 2013-14.

Published by County Auditor-Controller, Robert W. Geis, CPA, CPFO (805) 568-2100.

Room Sales - FY 2014-15

INCORPORATED CITIES		Room Sales	% of total
South			
Santa Barbara	$	187,691,775	41.3%
Goleta		65,089,135	14.3%
Carpinteria		19,731,337	4.3%
Total South	$	272,512,247	
North			
Santa Maria	$	32,244,127	7.1%
Lompoc		16,779,953	3.7%
Buellton		15,252,300	3.4%
Solvang		31,879,711	7.0%
Guadalupe		-	0.0%
Total North	$	96,156,091	
Total Cities	**$**	**368,668,338**	

UNINCORPORATED AREAS			
South			
Montecito	$	51,981,754	11.4%
Goleta Unincorporated		19,629,711	4.3%
South County		3,692,533	0.8%
Total South	$	75,303,997	
North			
Santa Ynez	$	8,026,760	1.8%
North County		2,232,130	0.5%
Total North	$	10,258,890	
Total Unincorporated	**$**	**85,562,887**	
Total Countywide	**$**	**454,231,224**	100%



During fiscal year 2014-15, the lodging industry brought in $454.2 million in room sales across all cities and County unincorporated areas. This is an increase of 12% over FY 2013-14 room sales of $405.6 million.

Northern Santa Barbara County generated $96.2 million in the incorporated cities and an additional $10.3 million in the unincorporated areas. Southern Santa Barbara County generated $272.5 million in the incorporated areas and an additional $75.3 million in the unincorporated areas.

The City of Santa Barbara generated the most significant portion of room sales at $187.7 million - approximately 41.3% of total countywide sales.

The City of Goleta generated $65.1 million, 14.3% of the countywide total.

A significant portion of room sales were also generated in the unincorporated area of Montecito at $52 million, 11.4% of the countywide total.

The unincorporated area of Goleta generated $19.6 million, 4.3% of total room sales countywide.

Other Economic Benefits of the Hospitality Industry

The data below provides information about various other economic benefits generated as a result of the lodging/overnight accommodations industry in Santa Barbara County. This includes property tax revenue from hotels/motels, sales tax revenue generated on accommodations and restaurants, and employment (# jobs provided) within the accommodations sector for fiscal years 2013-14 and 2014-15.

	FY 13-14	FY 14-15	%	
Property Tax	$ 12,998,531	$13,486,432	2%	[3]
Sales Tax [1][2]	$ 6,927,578	$ 7,444,799	15%	[4]
Employment # Jobs	4,900	4,900	2%	[5]

[1] Includes both Restaurants & Accomodations.

[2] Represents 0.75% local sales tax.

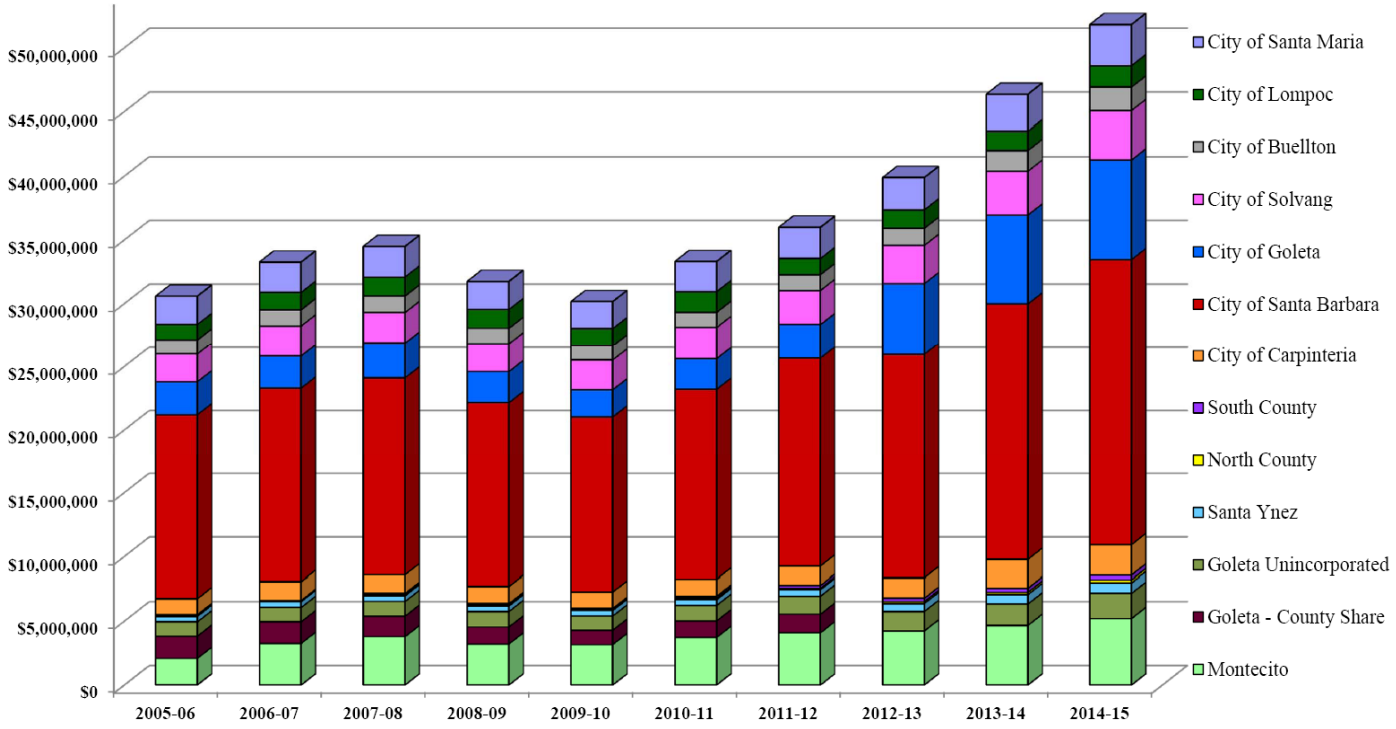
[3] Ratio of property tax generated on hotel/motel/ accomodations to total property taxes countywide.

[4] Ratio of 0.75% sales tax generated in the hotel/ accomodations industry to total 0.75% sales tax countywide.

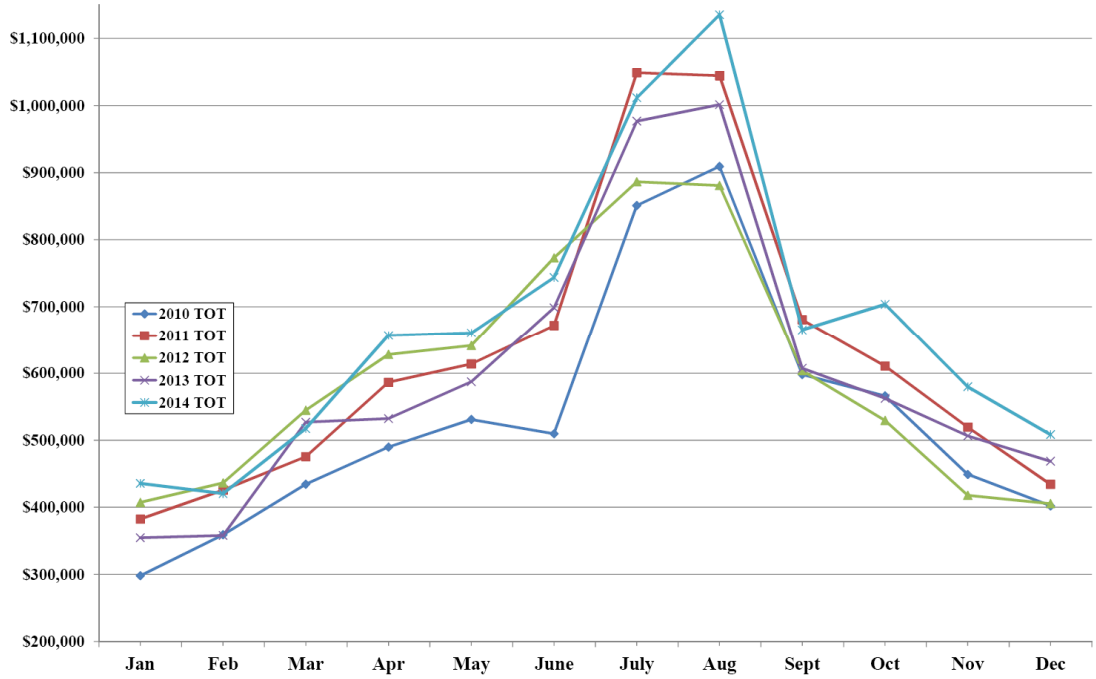
[5] Ratio of the # of jobs in accomodations industry to total # of jobs countywide.

10 Year Annual TOT Revenue Trend—Incorporated and Unincorporated Areas

TOT has increased each year since the FY 2009-10 recession low. Correlating with strong economic growth, there is more tourism and Santa Barbara County is seeing multiple years of double-digit TOT growth since FY 2009-10. TOT has increased steadily each year since FY 2009-10, reaching an all time high of $51.8 million in FY 2014-15, an increase of 11.8% over FY 2013-14.



5 Year Monthly Revenue Trend — Unincorporated Areas and Economic Forecast



This chart demonstrates the cyclical nature of TOT revenues in the unincorporated areas of Santa Barbara County. High season for TOT revenues begins in June, increases further in July and peaks in the month of August.

Our expectation is that revenues will continue to increase annually by at least 4%.

COUNTYWIDE LISTING OF LODGING PROVIDERS

UNINCORPORATED AREAS

Montecito
Babcock Vintners
Four Seasons Biltmore
Pacific Graduate Institute
San Ysidro Ranch
Westmont College

Goleta Valley
Circle Bar B Ranch Resort
El Capitan Campground
Extended Stay America
Friendship Manor
Ramada Limited
Tropicana Del Norte
Tropicana Gardens
Villas at Tropicana

Santa Ynez
Ballard Inn
Fess Parker's Wine Country Inn
For Friends Inn
Meadowlark Inn
Sanja Cota Motel
Santa Ynez Inn
Zaca Lake Foundation

North County
Alamo Hotel
Rancho Oso
Skyview Motel
Union Hotel
Victorian Mansion
White Oaks Hotel

South County
Inn on Summer Hill
Summerland Inn

...Plus 335 Vacation Rentals in the Unincorporated Areas

CITY OF BUELLTON

A Country Lane
Andersen's Best Western Inn
Days Inn
Farmhouse Motel
Flying Flags Travel Park
Motel 6
Quality Inn
Red Rose Court
San Marcos Motel
Santa Ynez Valley Marriott
Sleepy Hollow Motel

CITY OF CARPINTERIA

Best Western
Carpinteria Shores
Casa Del Sol
Holiday Inn Express
Eugenia Motel
La Cabana
Motel 6 (2)
Sandyland Reef Inn
Solimar Sands
Sunset Shores
Sea Shells Apartments
...Plus 3 Bed and Breakfasts & 63 Vacation Rentals

CITY OF GOLETA

Bacara Resort & Spa
Hampton Inn
Goodland Hotel
Marriott Courtyard
Motel 6
Pacifica Suites
South Coast Inn
Super 8 Motel
No Vacation Rentals Reported

CITY OF LOMPOC

1890 House
Budget Inn
Embassy Suites
Holiday Inn Express
Inn at Highway 1
Inn of Lompoc
Lompoc Motel
Lompoc Valley Inn & Suites
Motel 6
O'Cairns Inn & Suites
Red Roof Inn
Star Motel
Travel Lodge

CITY OF SANTA BARBARA

Agave Inn
Ala Mar Motel
Avania Inn
Bath Street Inn
Beach House Motel
Best Western Inn
Blue Sands Motel
Brisas del Mar
Cabrillo Inn
Canary Hotel
Casa Del Mar
Castillo Inn
Cheshire Cat Inn
Coast Village Inn
Days Inn
Doubletree Resort
Eagle Inn
El Encanto Hotel
Encina Motor Lodge
Franciscan Motel
Harbor House
Harbor View Inn
Holiday Inn Express
Holiday Lodge
Hotel Indigo Santa Barbara
Hotel Milo
Hotel Santa Barbara
Hyatt Santa Barbara
Inn at East Beach
Inn by the Harbor
La Quinta Inn & Suites
Lavender Garden Inn by the Sea
Lemon Tree Inn
Marina Beach Motel
Mason Beach Inn
Montecito Inn
Motel 6 (2)
Oasis Inn & Suites
Old Yacht Club
Orange Tree Inn
Pacific Crest Inn by the Sea
Parkside Inn
Pepper Tree
Presidio Motel
Quality Inn
Rose Garden Inn
Sandman Inn
Sandpiper Lodge
Santa Barbara Inn
Santa Barbara Tourist Hostel
Secret Garden Inn
Simpson House Inn
Spanish Garden Inn
Sunset Motel
The Inn in Santa Barbara
The Orchid Inn
Tiffany Inn
Town & Country Inn
Upham Hotel
Villa Elegante
Villa Rosa
Wayfarer Hotel
West Beach Inn
White Jasmine Inn
...Plus Approximately 170 Vacation Rentals

CITY OF SANTA MARIA

Big America Hotel
Broadway 11 LLC
Buckboard Motor Lodge
Candlewood Suites
Colonial Motel
Days Inn
Deville Motel
Economy Inn
Fairfield Inn & Suites
Fountain Motel
Guest House Inn
Historic Santa Maria Inn
Holiday Inn
Holiday Motel
Laura Lodge
Mission Hotel
Motel 6 (2)
Palms Motor Motel
Plaza Motel
Radisson Hotel
Restwell Motel
Rodeway Inn
Santa Maria Cottages
Santa Maria Quality Inn
The North Broadway
Town & Country Motel
Valley Motel
Villa Motel
Western Motel

CITY OF SOLVANG

Alisal Guest Ranch
Atterdag Inn
Hadsten House Inn
Hamlet Motel
Holiday Inn Express
Hotel Corque
King Fredrick
Kronborg Inn
Landsby
Mirabelle
Royal Copenhagen
Solvang Gardens
Solvang Inn & Cottages
Svendsgaard Lodge
Viking Motel
Wine Valley Inn
Worldmark Club
...Plus 6 Vacation Rentals

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