



County of Santa Barbara Annual Transient Occupancy Tax Report

Fiscal Year Ended June 30, 2004

Santa Barbara County — Unincorporated Area

Hotels/motels located in the unincorporated area of Santa Barbara County are required to collect a 10% room tax from their guests and report the collections and submit the taxes to the County Treasurer/Tax-Collector. This Transient Occupancy Tax (TOT) is deposited in the County General Fund when received and is for the County's discretionary use.

TOT generated in the unincorporated area reached \$4.9 million during fiscal year 2003-04. The Montecito area had a decline of 2.1% from the previous fiscal year, but still accounted for nearly 47% of the county's total TOT revenue for unincorporated areas. Revenue generated in the City of Goleta experienced very little change in the past fiscal year, while the Goleta Valley area continued to see significant increases primarily due to the increasing popularity of the El Capitan Campgrounds. Goleta Valley taken as a whole including the hotels in the City of Goleta yielded an increase of 1.1% over the prior fiscal year. Out of the seven hotels in the Santa Ynez area, six demonstrated significant increases over the previous fiscal year, producing an 11% increase, while total North County TOT revenue declined by over 7%. In Santa Barbara County, total TOT revenues generated for fiscal year 2003-04 increased ½% from fiscal year 2002-03.

County General Fund - TOT Revenue

County Area	2001-02	% Change	2002-03	% Change	2003-04	% Change	Projected 2004-05
Montecito	\$ 2,469,091	-5.4%	\$ 2,335,717	-2.1%	\$ 2,286,485	1.0%	\$ 2,309,807
Goleta Valley	579,015	20.4%	697,068	6.7%	744,027	1.0%	751,616
Goleta City*	1,401,370	1.9%	1,427,873	0.0%	1,428,534	1.0%	1,443,105
Santa Ynez	247,174	26.9%	313,697	11.2%	348,932	1.0%	352,491
North County	99,742	-2.6%	97,169	-7.4%	90,004	1.0%	90,922
Fiscal Year Totals	\$ 4,796,392	1.6%	\$ 4,871,523	.5%	\$4,897,982	1.0%	\$ 4,947,941

* County receives 40% of TOT revenue generated in the City of Goleta per revenue neutrality agreement.

TOT Producers in the Unincorporated Area

The following is a list of TOT producers in the County's unincorporated area grouped by geographical area:

<u>Goleta Valley</u>	<u>Goleta City*</u>	<u>Montecito</u>	<u>Santa Ynez</u>
Ramada Limited	Bacara Resort and Spa	Four Seasons Biltmore	The Ballard Inn
Extended Stay America	Holiday Inn Santa Barbara	Inn on Summer Hill	Fess Parker's Wine Country
Francisco Torres	Motel 6	San Ysidro Ranch	Meadowlark Motel
Friendship Manor	Super 8 Motel	Summerland Inn	Rancho Oso
Hope Ranch Inn	Pacifica Suites	Westmont College	Sanja Cota Motor Lodge
Modoc Inn and Suites	South Coast Inn	<u>North County</u>	Zaca Lake Charitable Foundation
Circle Bar Ranch Resort (Gaviota Coast)		Alamo Motel	Santa Ynez Inn
El Capitan Campgrounds (Gaviota Coast)		Cuyama Buckhorn	
		Skyview Motel	
		Spaceport	
		Union Hotel	

Countywide Transient Occupancy Taxes

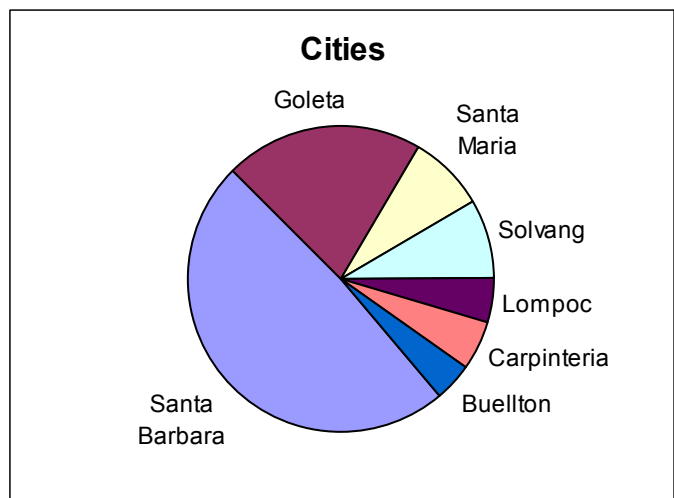
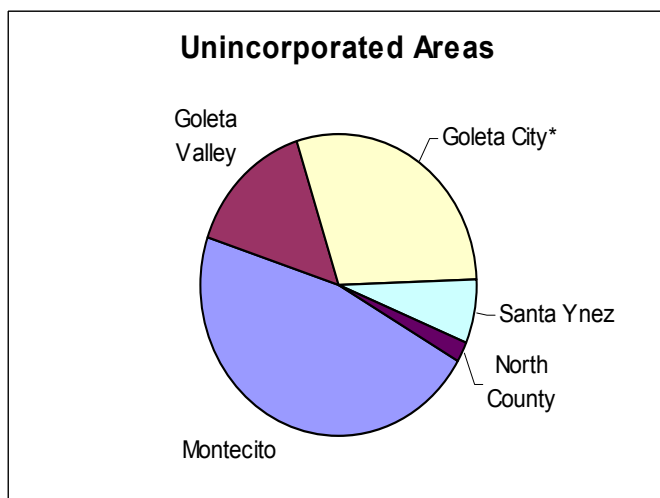
In 1963, local governments were given the power to tax on the privilege of occupying a room or rooms for a period less than 30 days in a hotel, inn or house located in their jurisdiction. In Santa Barbara County, each occupant is currently required to pay a tax currently in the amount of ten percent of the daily rent charged by the operator. The taxes are applied to room sales and then submitted to the jurisdiction in which the hotel is located. The City of Santa Barbara increased their tax from 10% to 12% after the passage of Measure B2000 effective January 2001 to fund Clean Water and Creek Restoration Programs.

Room sales countywide reached \$251 million in fiscal year 2003-04. Countywide room sales grew 1.6% in fiscal year 2002-03 and 1.1% in following 2003-04 fiscal year.

Hotel / Motel Room Sales and Taxes by Area

<i>(in thousands of dollars)</i>	<u>01-02</u>	<u>% Change</u>	<u>02-03</u>	<u>% Change</u>	<u>03-04</u>	<u>03-04 Taxes</u>
Cities:						
Santa Barbara	\$ 102,921	-4.5%	\$ 98,325	-2.2%	\$ 98,167	\$ 11,780
Goleta	21,020	1.9%	21,418	0.0%	21,428	2,142
Santa Maria	20,020	-23.3%	15,350	7.8%	16,553	1,655
Solvang	14,392	15.3%	16,587	-1.7%	16,313	1,631
Carpinteria	10,048	-2.39%	9,807	2.3%	10,035	1,004
Lompoc	8,664	13.6%	9,843	-1.6%	9,682	968
Buellton	8,451	1.5%	8,578	.6%	8,625	863
Guadalupe	—	—%	—	—%	—	—%
Unincorporated Areas:						
Montecito	24,691	-5.4%	23,357	-2.0%	22,864	2,286
Goleta City*	14,014	1.9%	14,279	0.0%	14,285	1,428
Goleta Valley	5,790	20.3%	6,971	6.0%	7,440	744
Santa Ynez	2,471	27.1%	3,137	11.0%	3,489	349
North County	997	-3.0%	972	-7.0%	900	90
TOTALS	\$233,479	1.6%	\$228,624	1.1%	\$229,781	\$24,940

TOT Revenue Sources



Countywide Hotel / Motels

UNINCORPORATED AREA

Montecito

Four Seasons Biltmore
 San Ysidro Ranch
 Westmont College
 Inn on Summer Hill
 Summerland Inn

Goleta Valley

Ramada Limited
 Circle Bar B Ranch Resort
 Extended Stay America
 Francisco Torres
 Friendship Manor
 Hope Ranch Inn
 Modoc Inn and Suites
 El Capitan Campground

Santa Ynez

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

North County

Alamo Motel
 Skyview Motel
 Spaceport
 Union Hotel

Other Unincorporated

Cuyama Buckhorn

CITY OF GOLETA

Bacara Resort & Spa
 Holiday Inn Santa Barbara
 Motel 6
 Pacifica Suites
 South Coast Inn
 Super 8 Motel

CITY OF CARPINTERIA

Best Western
 Carpinteria Shores
 Casa Del Sol
 Comfort Suites

Eugenia Motel
 La Cabana
 Motel 6
 Purfrocks Garden Inn
 Sandyland Reef Inn
 Solimar Sands
 Sunset Shores
 Sea Shells Apartments
 ...plus 4 Bed and Breakfasts

CITY OF SANTA BARBARA

Adobe Motel
 Ala Mar Motel
 Banana Bungalow
 Bath Street Inn
 Bayberry Inn
 Beachcomber Inn
 Beach House Motel
 Best Western
 Blue Dolphin Inn
 Blue Sands Motel
 Cabrillo Inn
 Casa Del Mar
 Coast Village Inn
 Colonial Beach Inn
 Country Inn by Sea
 Days Inn
 Doubletree Resort
 Eagle Inn
 East Beach Lodge
 East Beach Vacation
 El Encanto Hotel
 El Prado Motor Inn
 Encina Motor Lodge
 Franciscan Motel
 Glenborough Inn
 Hacienda Motel
 Harborside Inns
 Harbor View Inn
 Holiday Inn Express
 Holiday Lodge
 Hotel Santa Barbara
 Hotel State Street
 Inn of Spanish Garden
 Lemon Tree Inn
 Manna Beach Motel
 Mason Beach Inn
 Mirasol Plaza
 Montecito del Mar
 Montecito Inn
 Motel 6

Mountain View Inn
 New Faulding Hotel
 Old Yacht Club
 Orange Tree Inn
 Pacific Crest Motel
 Pepper Tree
 Pilot House Motel
 Presidio Motel
 Radisson Hotel
 Rose Garden Inn
 San Rogue Motel
 Sandman Inn
 Sandpiper Lodge
 Santa Barbara Inn
 Secret Garden Inn
 Simpson House Inn
 Sunset Motel
 Traveler's Motel
 Travel Lodge
 Upham Hotel
 Villa Elegante
 Villa Rose
 West Beach Inn
 ...plus 9 Bed and Breakfast

CITY OF SANTA MARIA

Big America Hotel
 Buckboard Motor Lodge
 Budget Inn & Suites
 Capri Motel
 Colonial Motel
 Comfort Inn
 Deville Motel
 Economy Inn
 First Value Inn
 Fountain Motel
 Historic Santa Maria inn
 Holiday Inn
 Holiday Motel
 Laura Lodge
 Mission Hotel
 Motel 6
 Palms Motor Motel
 Plaza Motel
 Restwell Motel
 Rose Garden Inn
 Santa Maria Airport Regency
 Stardust Motel
 Sundown Motel
 The North Broadway
 Town & Country Motel

Town Center Hotel
 Valley Motel

CITY OF LOMPOC

1890 House
 Budget Inn
 Embassy Suites
 First Value Inn
 Holiday Inn Express
 Inn of Lompoc
 Lompoc Motel
 Motel 6
 Quality Inn
 Redwood Motor Lodge
 Star Motel
 Super 8
 Vandenberg Inn

CITY OF GUADALUPE

Santa Florita Hotel

CITY OF BUELLTON

A Country Lane
 Andersen's Best
 Western Inn
 Days Inn
 Farmhouse Motel
 Flying Flags Travel Park
 Rancho Santa Barbara
 Red Rose Court
 Rodeway Inn
 San Marcos Motel
 Sleepy Hollow Motel

CITY OF SOLVANG

Alisal Guest Ranch
 Chimmney Sleep Inn
 Country Inn
 Denmark Hotel
 Hamlet Hotel
 Inns of California
 King Fredrick
 Petersen Inn
 Royal Copenhagen
 Royal Scandia
 The Kromborg
 The Storybook Inn
 The Svendsgaard
 The Viking Motel
 Three Crowns Inn



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 Auditor's Office.

North County/South County

Santa Barbara County currently contains a total of 173 hotels and motels throughout both the north and south regions. With the addition of 13 south county bed and breakfast locations, the county generates TOT revenues from 186 applicable businesses within county lines. Currently, hotels and motels located in north county cities and unincorporated areas account for 22% of the county's total hotel/motel room sales of \$251 million for the 2003-04 fiscal year. Hotels, motels, and bed and breakfasts located within south county cities and unincorporated areas currently account for 78%, or \$195 million, of the county's total hotel/motel room sales. The City of Santa Barbara stands as the south county's biggest contributor with 50%, while Santa Maria and Solvang each contribute 30% of total north county sales.

(in thousands of dollars)

<u>Incorporated</u>	<u>Room Sales</u>	<u>Unincorporated</u>	<u>Room Sales</u>	
North:		North:		
Santa Maria	\$ 16,553	Santa Ynez	\$ 3,489	
Solvang	16,313	North County	<u>900</u>	
Lompoc	9,682	<i>Subtotal</i>	4,389	9%
Buellton	8,625			
Guadalupe	<u>-</u>			
<i>Subtotal</i>	51,173	25%		
South:		South:		
Santa Barbara	98,167	Montecito	22,864	
Goleta	42,668	Goleta Valley	7,440	
Carpinteria	<u>10,035</u>	Goleta City	<u>14,285</u>	
<i>Subtotal</i>	<u>150,870</u>	75%	<i>Subtotal</i>	44,589
Total	<u>\$ 202,043</u>		Total	<u>\$ 48,978</u>

UCSB Economic Forecast Project predicts the current tourism industry downturn, which has caused significant decreases in both Santa Maria's and Santa Barbara's total hotel/motel room sales, to continue into the next few years. The addition of the Carrillo Hotel in Santa Barbara by 2005 will generate additional TOT revenues for the City of Santa Barbara. In contrast, the TOT will not be applicable to room sales at the newly built Chumash Hotel located on the Chumash Reservation.