



County of Santa Barbara Annual Transient Occupancy Tax Report

Fiscal Year Ended June 30, 2007

Countywide Transient Occupancy Taxes

In 1963, local governments were granted the power to tax the privilege of occupying a room for a period less than 30 days in a hotel, inn or house located in their jurisdiction. The transient occupancy tax (TOT), currently 10% of the daily rent, is collected by the operator and then remitted to the jurisdiction in which the hotel is located. The City of Santa Barbara has an additional 2% TOT due to the passage of Measure B2000 effective January 2001 to fund Clean Water and Creek Restoration Programs.

Transient Occupancy Tax countywide reached \$33.3 million in fiscal year 2006-07, an 8.8% growth from 2005-06. Incorporated cities receive the largest share of TOT at \$26.7 million while the unincorporated area generated \$6.6 million.

Hotel / Motel Room Transient Occupancy Taxes by Jurisdiction

	2004-2005		2005-2006		2006-2007	
	<u>Amount</u>	<u>Change from Prior Year</u>	<u>Amount</u>	<u>Change from Prior Year</u>	<u>Amount</u>	<u>Change from Prior Year</u>
Cities:						
Santa Barbara	\$13,297,800	6.9%	\$14,438,846	8.6%	\$15,229,351	5.5%
Goleta—City Share ¹	2,281,613	6.5%	2,603,305	14.1%	2,538,572	-2.5%
Santa Maria	2,237,880	9.5%	2,220,887	-0.8%	2,373,710	6.9%
Solvang	1,847,389	5.9%	2,198,197	19.0%	2,406,003	9.5%
Carpinteria	1,177,860	9.7%	1,243,852	5.6%	1,452,709	16.8%
Lompoc	1,224,213	13.6%	1,227,611	0.3%	1,371,106	11.7%
Buellton	1,033,292	8.9%	1,139,710	10.3%	1,273,905	11.8%
Guadalupe	—	—	—	—	—	—
Total	\$23,100,047	7.6%	\$25,072,408	8.5%	\$26,645,356	6.3%
Unincorporated Areas:						
Montecito	2,018,997	-11.7%	2,079,825	3.0%	3,252,936	56.4%
Goleta –County Share ¹	1,521,075	6.5%	1,735,537	14.1%	1,692,381	-2.5%
Goleta Valley	854,876	14.9%	1,118,202	30.8%	1,115,678	-0.2%
Santa Ynez	397,742	14.0%	433,158	8.9%	461,697	6.6%
North County	107,571	19.5%	130,443	21.3%	84,060	-35.6%
Total	\$4,900,261	0.1%	\$5,497,165	12.2%	\$6,606,752	20.2%
Countywide Total	\$28,000,308	6.2%	\$30,569,573	9.2%	\$33,252,108	8.8%

¹ Per the revenue neutrality agreement, TOT generated in the City of Goleta is allocated 60% to the City and 40% to the County and will be in effect until June 30, 2012.

Data Source: TOT from the cities was provided by the city's finance department and TOT for the unincorporated area was obtained through the Auditor-Controller's Office.

Geographic Area Room Sales North County/South County

Santa Barbara County currently contains an estimated total of 184 hotels and motels throughout both the north and south regions. With the addition of 5 south county vacation rentals and 4 bed and breakfast locations, the county generates TOT revenues from 193 applicable businesses within county lines.

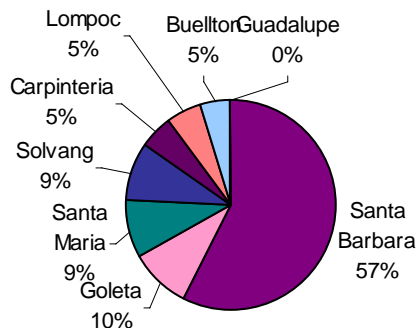
For the 2006-07 fiscal year, hotels and motels located in north county cities and unincorporated areas accounted for 24% (\$79.7 million) of the county's total hotel/motel room sales of \$332.5 million. Hotels, motels, and bed and breakfasts located within south county cities and unincorporated areas currently account for 76%, or \$252.8 million, of the county's total hotel/motel room sales. The City of Santa Barbara stands as the south county's biggest contributor with 79%, while Solvang contributes 32% of total north county sales.

(in thousands of dollars)

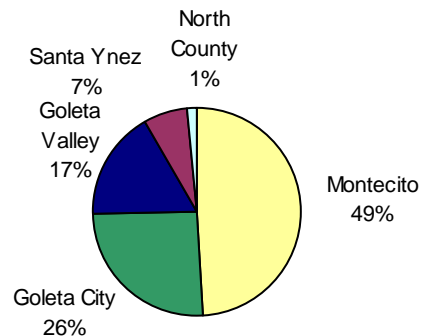
<u>Incorporated—Cities</u>	<u>Room Sales</u>	%	<u>Unincorporated— County</u>	<u>Room Sales</u>	%
North:			North:		
Solvang	\$ 24,060		Santa Ynez	\$ 4,617	
Santa Maria	23,737		North County	<u>841</u>	
Lompoc	13,711		<i>Subtotal</i>	5,458	8%
Buellton	12,739				
Guadalupe	<u>-</u>				
<i>Subtotal</i>	74,247	28%			
South:			South:		
Santa Barbara	152,294		Montecito	32,529	
Goleta	25,386		Goleta Valley	16,924	
Carpinteria	<u>14,527</u>		Goleta City	<u>11,157</u>	
<i>Subtotal</i>	<u>192,207</u>	72%	<i>Subtotal</i>	<u>60,610</u>	92%
Total	<u>\$ 266,454</u>		Total	<u>\$ 66,068</u>	

Transient Occupancy Tax 2006-07

Cities



Unincorporated Areas of County



Countywide Hotel / Motels

UNINCORPORATED AREA

Montecito
 Four Seasons Biltmore
 Inn on Summer Hill
 Lynn Ashcraft
 Pacific Graduate Institute
 San Ysidro Ranch
 Summerland Inn
 Westmont College

Goleta Valley
 Circle Bar B Ranch Resort
 El Capitan Campground
 Extended Stay America
 Fontainebleu
 Friendship Manor
 Hope Ranch Inn
 Ramada Limited
 Signet
 Tropicana Gardens

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

North County
 Alamo Motel
 Buckhorn
 Skyview Motel
 Union Hotel
 White Oaks

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
 Bath Street Inn
 Beach House Motel
 Best Western Inn
 Blue Sands Motel
 Cabrillo Inn
 Casa Del Mar
 Castillo Inn
 Cheshire Cat Inn
 Coast Village Inn
 Coastal Hideaways
 Colonial Beach Inn
 Conners
 Cottages @ East Beach
 Country Inn by Sea
 Days Inn
 Doubletree Resort
 Eagle Inn
 El Encanto Hotel
 El Prado Motor Inn
 Encina Motor Lodge
 Fiesta Inn
 Franciscan Motel
 Hacienda Motel
 Harbor House
 Harbor Walk Inn
 Harbor View Inn
 Harborside Inns
 Holiday Inn Express
 Holiday Lodge
 Hotel Andalucia
 Hotel Mar Monte
 Hotel Santa Barbara
 Inn at East Beach
 Inn of Spanish Garden
 James House
 Lemon Tree Inn
 Marina Beach Motel
 Mason Beach Inn
 Montecito Inn
 Motel 6 #1
 Motel 6 #2

Oceana Hotel
 Old Yacht Club
 Orange Tree Inn
 Pacific Crest Motel
 Pepper Tree
 Presidio Motel
 Quality Inn
 San Roque Motel
 Sandman Inn
 Sandpiper Lodge
 Santa Barbara Inn
 Santa Barbara Int'l Hostel
 Secret Garden Inn
 Shoreline Ventures
 Simpson House Inn
 State Street Hotel
 Sunset Motel
 The Orchid Inn
 Tiffany Inn
 Town & Country Inn
 Traveler's Motel
 Upham Hotel
 Villa Elegante
 Villa Rosa
 West Beach Inn
 White Jasmine Inn
 ...plus 5 Vacation Rentals

CITY OF SANTA MARIA

Best Value Inn
 Big America Hotel
 Buckboard Motor Lodge
 Colonial Motel
 Comfort Inn
 Deville Motel
 Economy Inn
 Fountain Motel
 Guest House Inn
 Historic Santa Maria inn
 Holiday Inn
 Holiday Motel
 Laura Lodge
 Mission Hotel
 Motel 6
 Palms Motor Motel
 Plaza Motel
 Radisson Hotel
 Restwell Motel
 Rose Garden Inn
 Stardust Motel
 Sundown Motel
 The North Broadway
 Town & Country Motel

Valley Motel
 Villa Motel
 Western Motel

CITY OF LOMPOC

1890 House
 Best Value Inn
 Best Western O' Cairns Inn
 Budget Inn
 Days Inn
 Embassy Suites
 First Value Inn
 Holiday Inn Express
 Lompoc Motel
 Motel 6
 Quality Inn
 Star Motel
 Super 8

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
 Motel 6
 Quality Inn
 Red Rose Court
 San Marcos Motel
 Santa Ynez Valley Marriott
 Sleepy Hollow Motel

CITY OF SOLVANG

Alisal Guest Ranch
 Hadsten House Inn
 Hamlet Motel
 Holiday Inn Express
 King Fredrick
 Kronborg Inn
 Petersen Village
 Royal Copenhagen
 Royal Scandia
 Solvang Gardens
 Solvang Inn & Cottages
 Storybook Inn
 Svendsgaard Lodge
 Viking Motel
 Wine Valley Inn
 Worldmark Club



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For more information please contact the
 Specialty Accounting Division in the County
 Auditor's Office.

Santa Barbara County

Hotels, motels, bed and breakfasts, and even campgrounds with lodging facilities pay a 10% room tax (12% for the City of Santa Barbara) collected from their guests. The businesses report the collections and submit the taxes to the city finance departments or the County Treasurer for the unincorporated area. These taxes are considered general taxes for the discretionary use by local governments.

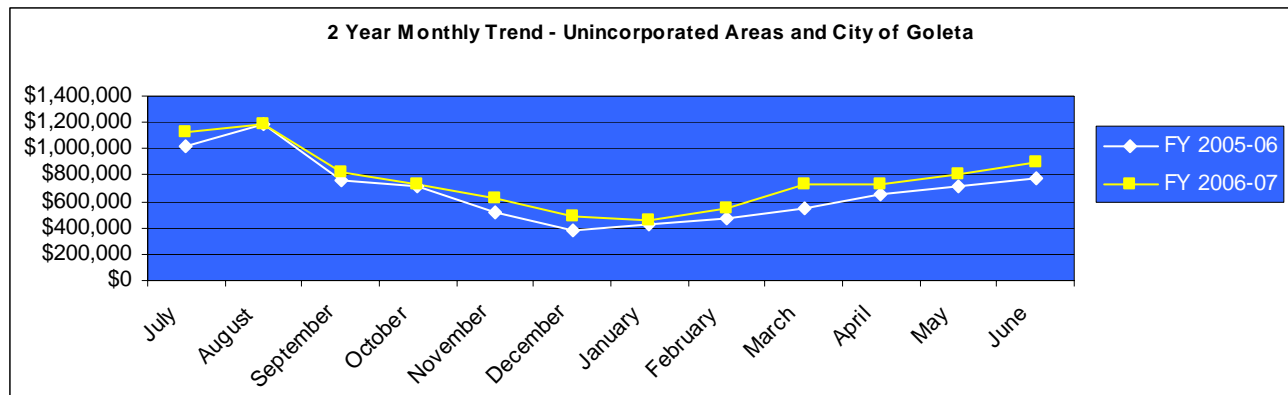
TOT Highlights for FY 2006-07

Cities

- TOT generated in the cities reached \$26.6 million and had a growth of 6.3% from the prior year.
- The City of Santa Barbara, which could be argued to be the most beautiful city in the United States, generates 46% of the TOT within the County.
- The City of Solvang overtook the City of Santa Maria as the North County's largest TOT generator.

Unincorporated

- The unincorporated area generated \$6.6 million in TOT, which is a 20.2% growth from the prior year.
- The Montecito area generates about 50% of the TOT generated in the unincorporated area with the dominant generator in that area being the Four Seasons Biltmore.
- Montecito had the greatest growth due to the recent completion of the multi-million dollar remodels of the Four Seasons Biltmore and San Ysidro Ranch.



Forecast

We are cautiously optimistic that TOT in the cities and county will remain steady or continue to grow based on the positive growth that we have seen in the prior three years.