

# 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.

#### Annual Transient Occupancy Tax Summary

##### TOT Rates at 6/30/2015:

Buellton	12%
Carpinteria	12%
Goleta	12%
Santa Barbara	12%
Solvang	12%
County ( <i>unincorp</i> )	10%
Lompoc	10%
Santa Maria	10%
Guadalupe	6%

##### Cities:

	<u>Fiscal Year</u> <u>2013-14</u>	<u>Fiscal Year</u> <u>2014-15</u>	<u>Change</u> <u>from Prior</u> <u>Year</u>
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%
<b>Total Cities</b>	<b>\$ 38,789,737</b>	<b>\$ 43,259,719</b>	<b>11.5%</b>

##### 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%
<b>Total County</b>	<b>\$ 7,556,927</b>	<b>\$ 8,563,693</b>	<b>13.3%</b>
<b>Countywide</b>	<b>\$ 46,346,664</b>	<b>\$ 51,823,412</b>	<b>11.8%</b>

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

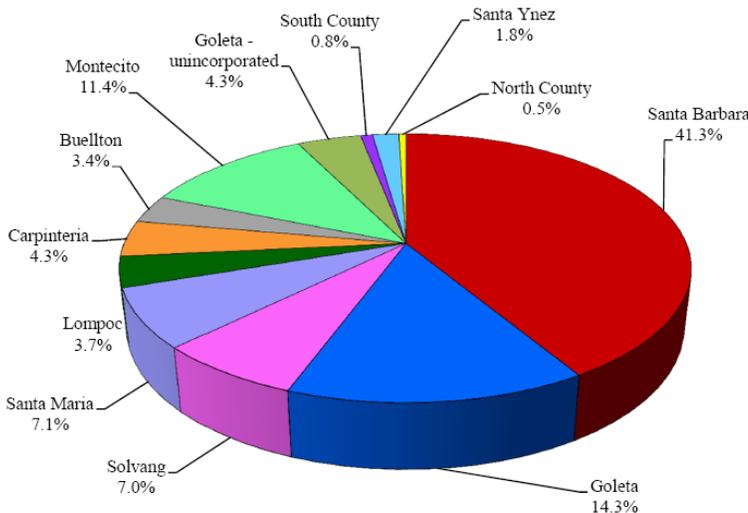
**Room Sales - FY 2014-15**

**INCORPORATED CITIES**

	<u>Room Sales</u>	<u>% of total</u>
<b>South</b>		
Santa Barbara	\$ 187,691,775	41.3%
Goleta	65,089,135	14.3%
Carpinteria	19,731,337	4.3%
<b>Total South</b>	<b>\$ 272,512,247</b>	
<b>North</b>		
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%
<b>Total North</b>	<b>\$ 96,156,091</b>	
<b>Total Cities</b>	<b>\$ 368,668,338</b>	

**UNINCORPORATED AREAS**

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

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

[1] Includes both Restaurants & Accommodations.

[2] Represents 0.75% local sales tax.

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

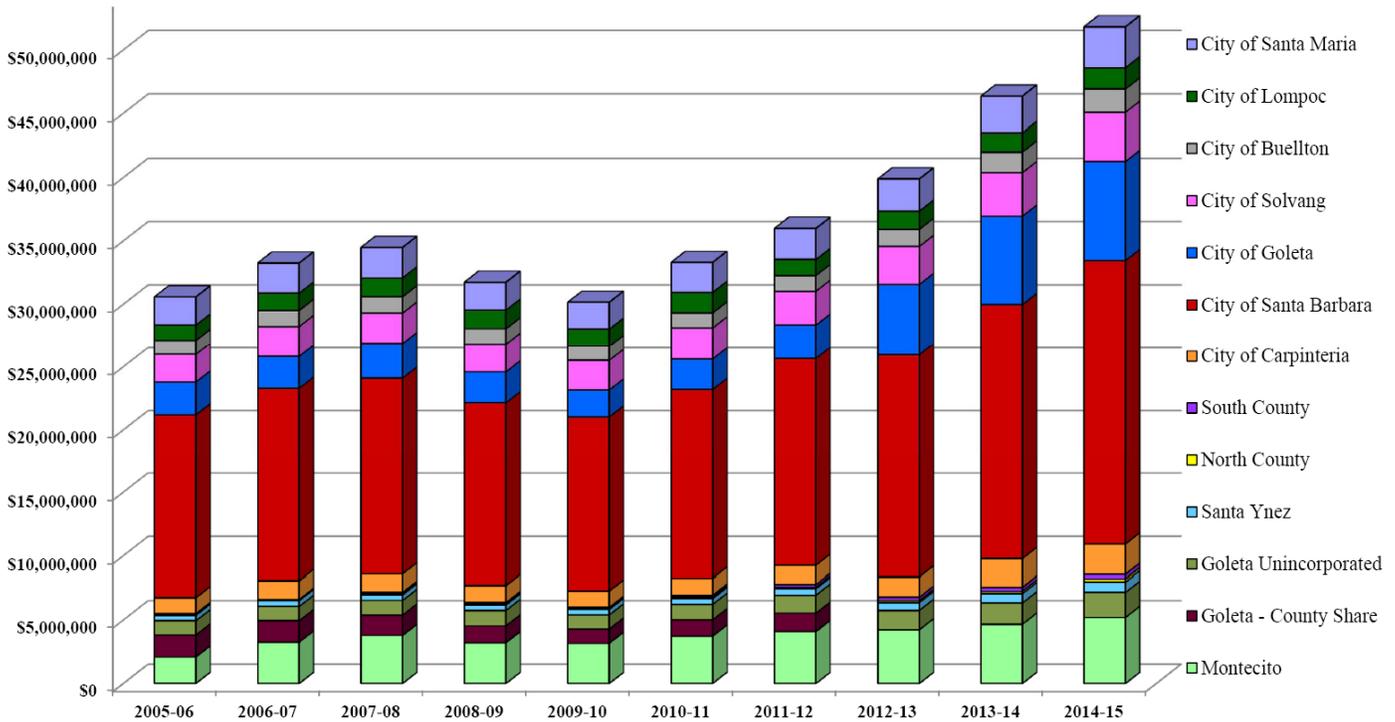
[4] Ratio of 0.75% sales tax generated in the hotel/accommodations industry to total 0.75% sales tax countywide.

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

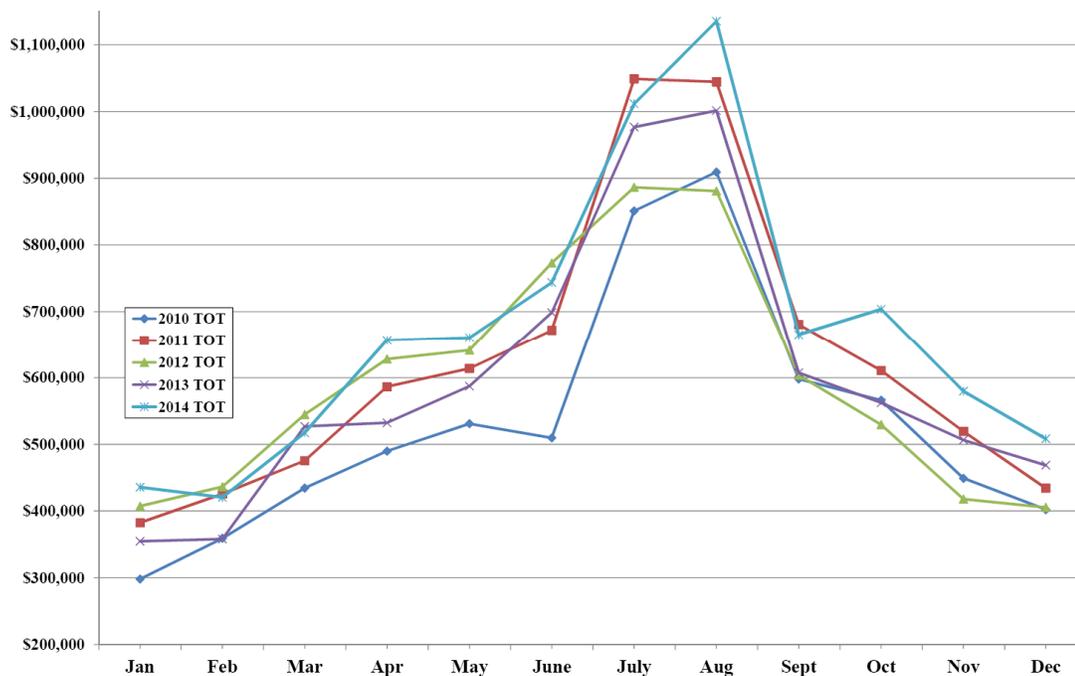
# ANNUAL TRANSIENT OCCUPANCY TAX REPORT

## 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

