



County of Santa Barbara  
Office of the Auditor-Controller  
Annual Transient Occupancy Tax Report

Fiscal Year Ended June 30, 2002

**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 \$6.8 million during fiscal year 2001-02. The Montecito area had a decline of 18% primarily due to the Miramar remodel. The decline of 83% in Goleta Valley is a result of the incorporation of the City of Goleta, factoring out the new city would yield an increase of 22%. The decline of 83% in the Goleta Valley is a result of the incorporation of the City of Goleta. Factoring the City of Goleta out for the Goleta valley would yield a 22% increase. Hotels in the Santa Ynez area saw a increase of 21% over the prior fiscal year. In northern Santa Barbara County, TOT generated for fiscal year 2001-02 increased 19% from fiscal year 2000-01. The biggest source of TOT revenue for the County last year was the Four Seasons Biltmore with 30%.

**County General Fund - TOT Revenue  
Three Fiscal Year Trend**

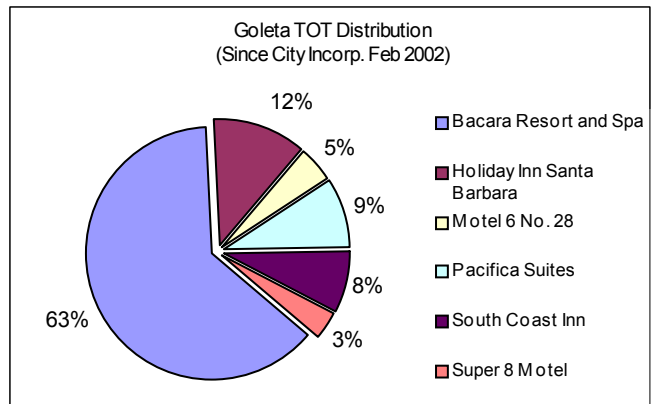
| <u>County Area</u>        | <u>1999-00</u>      | <u>% Change</u> | <u>2000-01</u>      | <u>% Change</u> | <u>2001-02</u>      | <u>% Change</u> | <u>Projected<br/>2002-03</u> |
|---------------------------|---------------------|-----------------|---------------------|-----------------|---------------------|-----------------|------------------------------|
| Montecito                 | \$ 3,109,879        | -10%            | \$ 2,808,348        | -18%            | \$ 2,306,089        | 0%              | \$ 2,297,579                 |
| Goleta Valley             | 1,793,290           | 89%             | 3,380,623           | -83%            | 579,038             | 9%              | 628,724                      |
| Santa Ynez                | 194,365             | 7%              | 207,567             | 21%             | 252,088             | 27%             | 320,442                      |
| North County              | 75,965              | 17%             | 88,674              | 19%             | 105,832             | -5%             | 100,418                      |
| Goleta City*              | —                   | —               | —                   | —               | 3,557,836           | 21%             | 4,294,895                    |
| <b>Fiscal Year Totals</b> | <b>\$ 5,173,499</b> | <b>25%</b>      | <b>\$ 6,485,212</b> | <b>5%</b>       | <b>\$ 6,800,883</b> | <b>12%</b>      | <b>\$ 7,642,058</b>          |

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

**City of Goleta**

The Bacara Resort & Spa had a substantial effect on the local economy and government revenues in its first complete fiscal year.

The chart on the right shows a percentage breakdown of the source Transient Occupancy Tax is in the new City of Goleta. This was the first complete fiscal year of operation for the Bacara Resort & Spa, which has provided 63% of the TOT revenue for the City. Prior to Goleta's incorporation, Bacara Resort was the second biggest source of TOT revenue for the county with 29%.



## 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.

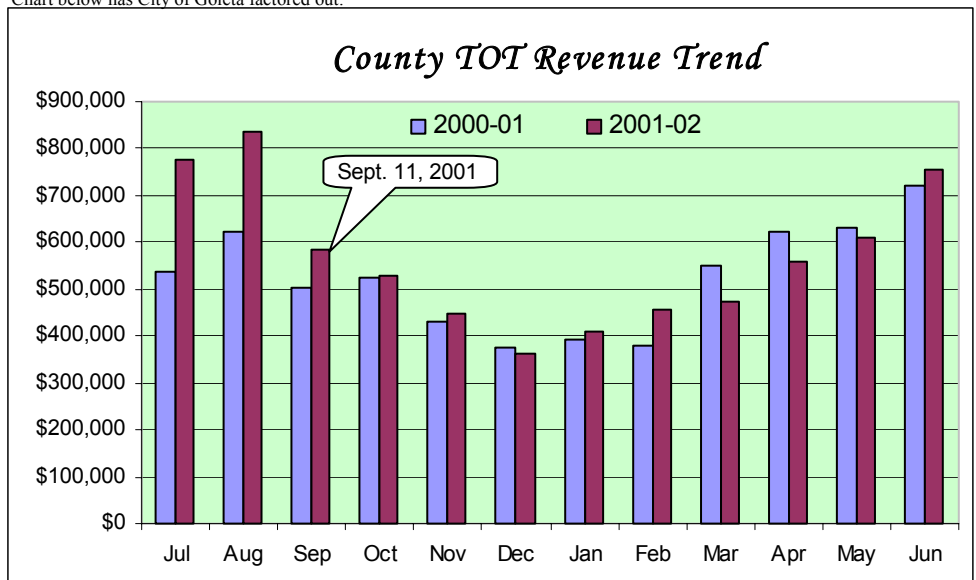
Room sales countywide reached \$237 million in fiscal year 2001-02. Countywide room sales grew 10% in fiscal year 2000-01, and that growth increased by 17.6% in fiscal year 2001-02.

### Hotel / Motel Room Sales and Taxes by Area

| <i>(in thousands of dollars)</i> | <b>2000-01</b>   | <b>% Change</b> | <b>2001-02</b>   | <b>% Change</b> | <b>2002-03</b> | <b>02-03 Taxes</b> |
|----------------------------------|------------------|-----------------|------------------|-----------------|----------------|--------------------|
| <b>Cities:</b>                   |                  |                 |                  |                 |                |                    |
| Santa Barbara                    | \$ 9,384         | 18.0%           | \$ 11,074        | -8.7%           | 10,112         | 1,213              |
| Goleta                           | —                | —               | 3,557            | 20.7%           | 4,295          | 430                |
| Santa Maria                      | 1,583            | 26.5%           | 2,002            | -23.3%          | 1,535          | 154                |
| Solvang                          | 1,612            | -10.7%          | 1,440            | 15.2%           | 1,659          | 170                |
| Lompoc                           | 846              | 2.4%            | 866              | 13.6%           | 984            | 98                 |
| Carpinteria                      | 826              | 21.7%           | 1,005            | -2.4%           | 981            | 98                 |
| Buellton                         | 787              | 7.4%            | 845              | 1.7%            | 859            | 86                 |
| <b>Unincorporated Areas:</b>     |                  |                 |                  |                 |                |                    |
| Montecito                        | 2,808            | -17.8%          | 2,306            | -5.4%           | 2,181          | 218                |
| Goleta Valley                    | 3,380            | -82.8%          | 579              | -13.0%          | 504            | 50                 |
| Santa Ynez                       | 208              | 21.2%           | 252              | -9.5%           | 228            | 23                 |
| North County                     | 89               | 19.1%           | 106              | -15.1%          | 90             | 9                  |
| <b>TOTALS</b>                    | <b>\$ 21,523</b> | <b>11.7%</b>    | <b>\$ 24,032</b> | <b>-2.5%</b>    | <b>23,428</b>  | <b>2,549</b>       |

Fiscal year 2001-02 started the year on an upward trend, but the effects of Sept. 11 appeared to have dampened the growth downward. Spring 2002 TOT was lower than previous years revenue. Total County revenue for the year ended approximately \$315,000 higher over all.

Chart below has City of Goleta factored out.



*Santa Barbara County's tourism did not suffer nearly as much as in the big cities ... that are more dependent on airline travel.*  
*Newspress Dec 2002*

**Note:** Some data contained in this report was used with permission granted from the 2002 UCSB Economic Forecast Project and that data is reported by fiscal year. The County data for TOT in the unincorporated area is also presented by fiscal year to coincide with the County's budget and reporting cycle.

## *Countywide Hotel / Motels*

### Hotels / Motels

#### **UNINCORPORATED AREA**

##### Montecito

Four Seasons Biltmore  
San Ysidro Ranch  
Westmont College  
Miramar Hotel

##### Goleta Valley

Cathedral Oaks Lodge  
Circle Bar B Ranch Resort  
Extended Stay America  
Francisco Torres  
Friendship Manor  
Hope Ranch Motel  
Modoc Inn 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

Cyama Buckhorn  
Inn on Summer Hill  
Summerland Inn

#### **CITY OF GOLETA**

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

#### **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 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 Breakfast

#### **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  
Chimney 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

#### **CITY OF LOMPOC**

1890 House  
Budget Inn  
Embassy Suites  
First Value Inn  
Holiday Inn Express  
Inn of Lompoc  
Lompoc Motel  
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Redwood Motor Lodge  
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Vandenberg Inn



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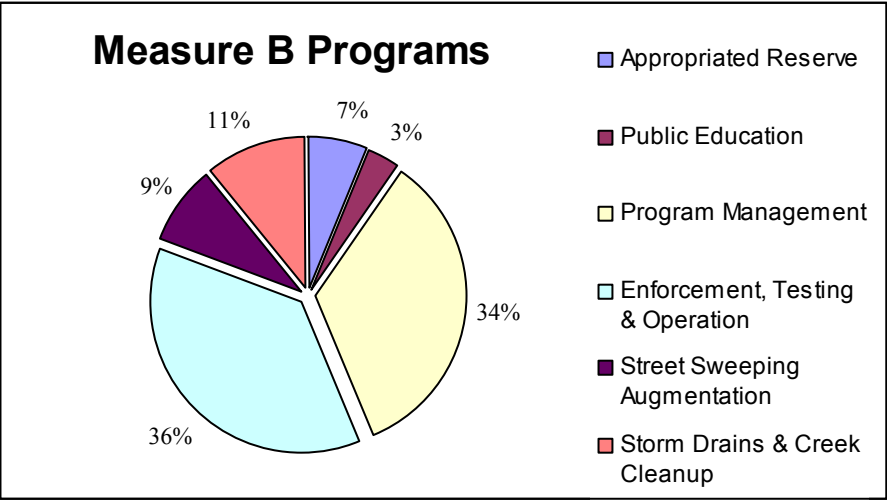
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For more information please contact Jackie Espinoza of the Specialty Accounting Division in the County Auditor's Office.

**Measure B2000**

In November 2000, Santa Barbara City voters overwhelmingly approved Measure B, a ballot initiative that raised the TOT tax from 10% to 12 %. Under the terms of the measure, all proceeds from the tax increase are restricted for use in the City's Creeks Restoration and Water Quality Improvement Program. The chart displays the adopted fiscal year 2002-03 budget by program.

*City of Santa Barbara has budgeted 2.1 million for Measure B revenue for fiscal year 2002-03.*



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