



City of Saint Helena Sales Tax Digest Summary

Collections through March 2016
Sales through December 2015 (2015Q4)

CALIFORNIA'S ECONOMIC OUTLOOK

California sales tax receipts increased by 3.5% over the same quarter from the previous year, with Northern California reporting a 4.2% increase compared to 2.9% for Southern California. Receipts for the City of Saint Helena changed by 9.5% over the same periods.

How are fuel prices affecting Sales Tax Revenues? The average price for regular unleaded gasoline in California has tumbled by 50% from the peak of \$ 4.66 per gallon in October of 2012 to a low of \$ 2.29 per gallon in February of 2016. The current \$ 2.60 per gallon price is expected to reach a peak for 2016 of \$ 3.40 by May. Despite the increases, the 2016 California annual average price is forecasted to end up between 5 and 10 percent lower than it was in 2015. (CA Department of Finance, GasBuddy)

Will the positive trend in statewide employment and personal income continue? U.S. gains in employment have averaged 228,000 over the past 3 months. (CA Bureau of Labor Statistics) In California the current forecast is for continued steady gains in employment through 2017. Total employment growth is expected to be 2.1% for 2016 and 1.4% for 2017. Real personal income growth is forecasted to be 3.4% for 2016 and 3.2% for 2017. (UCLA Anderson)

LOCAL RESULTS

Net Cash Receipts Analysis

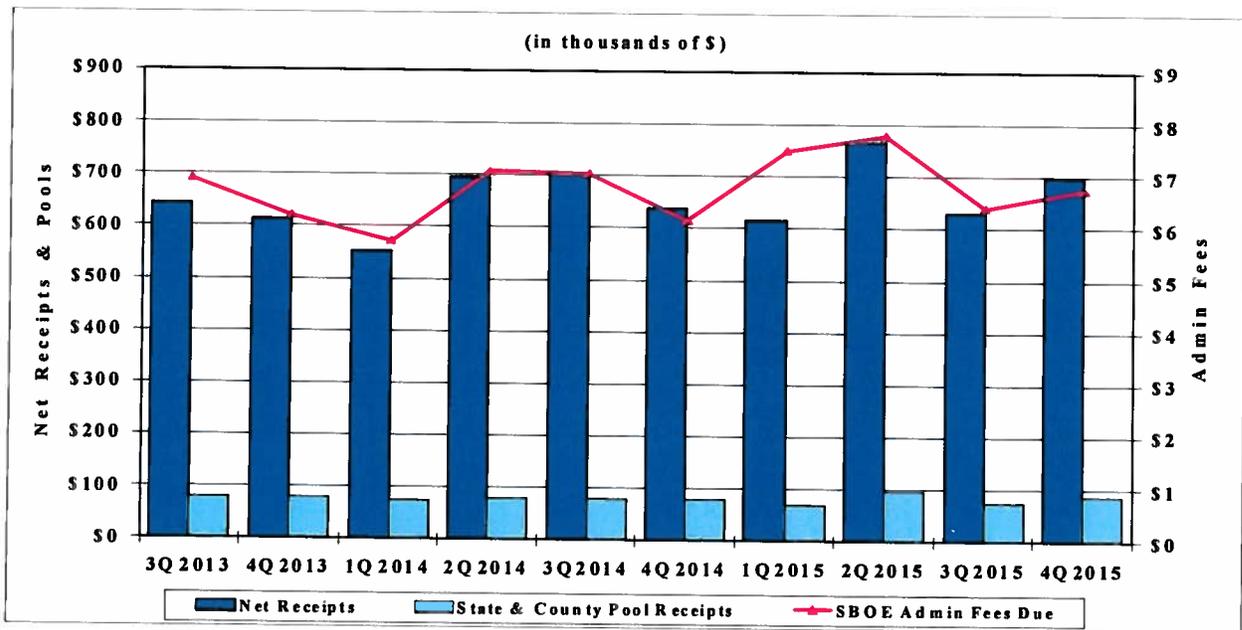
Local Collections	\$618,895
Share of County Pool (7.81%)	85,123
Share of State Pool (.04%)	1,401
SBE Net Collections	705,418
Less: Amount Due County 0.0%	.00
Less: Cost of Administration	(6,757)
Net 4Q2015 Receipts	698,661
Net 4Q2014 Receipts	638,184
Actual Percentage Change	9.5%

Business Activity Performance Analysis

Local Collections	\$618,895
Less: Payments for Prior Periods	(36,537)
Preliminary 4Q2015 Collections	582,358
Projected 4Q2015 Late Payments	5,490
Projected 4Q2015 Final Results	587,848
Actual 4Q2014 Results	543,570
Projected Percentage Change	8.1%

City of Saint Helena

HISTORICAL CASH COLLECTIONS ANALYSIS BY QUARTER



TOP 25 SALES/USE TAX CONTRIBUTORS

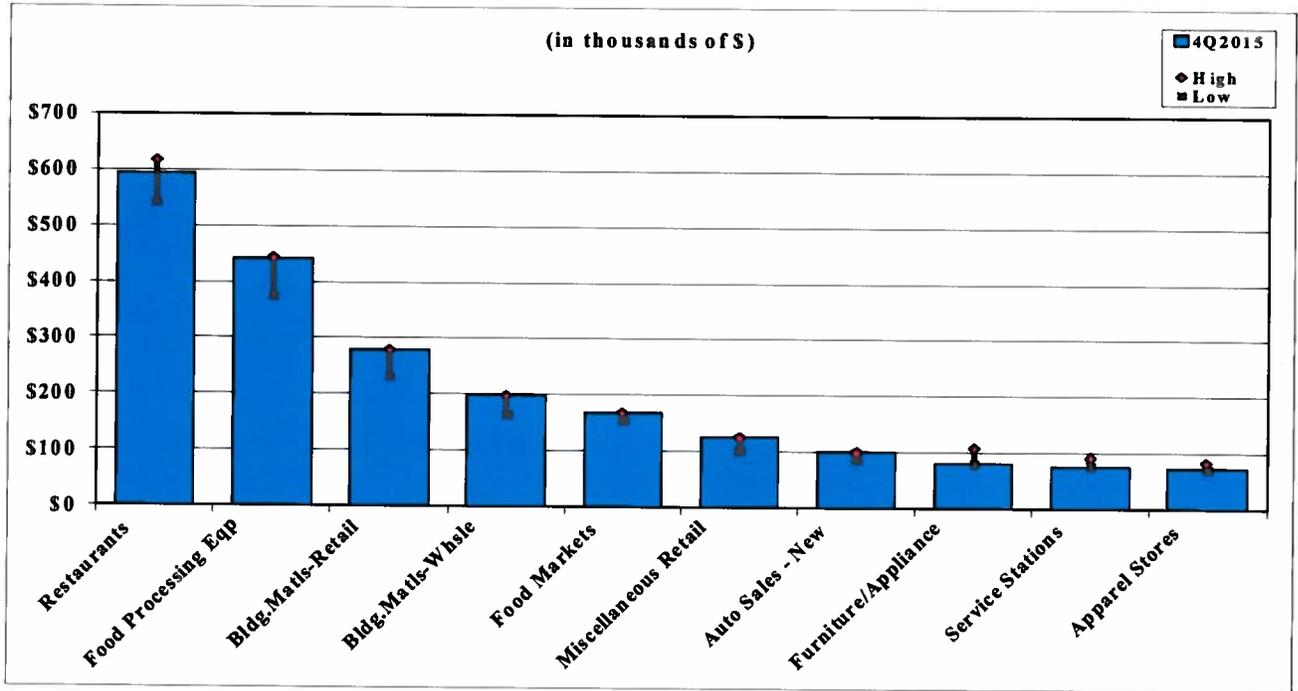
The following list identifies Saint Helena's Top 25 Sales/Use Tax contributors. The list is in alphabetical order and represents sales from January 2015 to December 2015. The Top 25 Sales/Use Tax contributors generate 62.5% of Saint Helena's total sales and use tax revenue.

A & J VINEYARD SUPPLY	GOTT'S ROADSIDE TRAY GOURMET
BERINGER VINEYARDS	HARLAN ESTATE WINERY
BP SERVICE STATIONS	MARKET RESTAURANT
BROWN'S AUTO PARTS	NAPA VALLEY AG SUPPLY
BURGSTAHLER MACHINE WORKS	NAPA VALLEY WINE AUCTION
CENTRAL VALLEY BUILDERS SUPPLY	ONE TRUE VINE
CINDY'S BACKSTREET KITCHEN	SAFEWAY STORES
COOK ST. HELENA	STEVE'S HARDWARE & HOMEWARE
CULINARY INSTITUTE OF AMERICA	SUNSHINE FOODS
EXXON SERVICE STATIONS	TRA VIGNE RESTAURANT
FARMSTEAD RESTAURANT	WILSON-DANIELS
FRANCISCAN VINEYARDS	ZUMWALT FORD
GOOSE & GANDER	

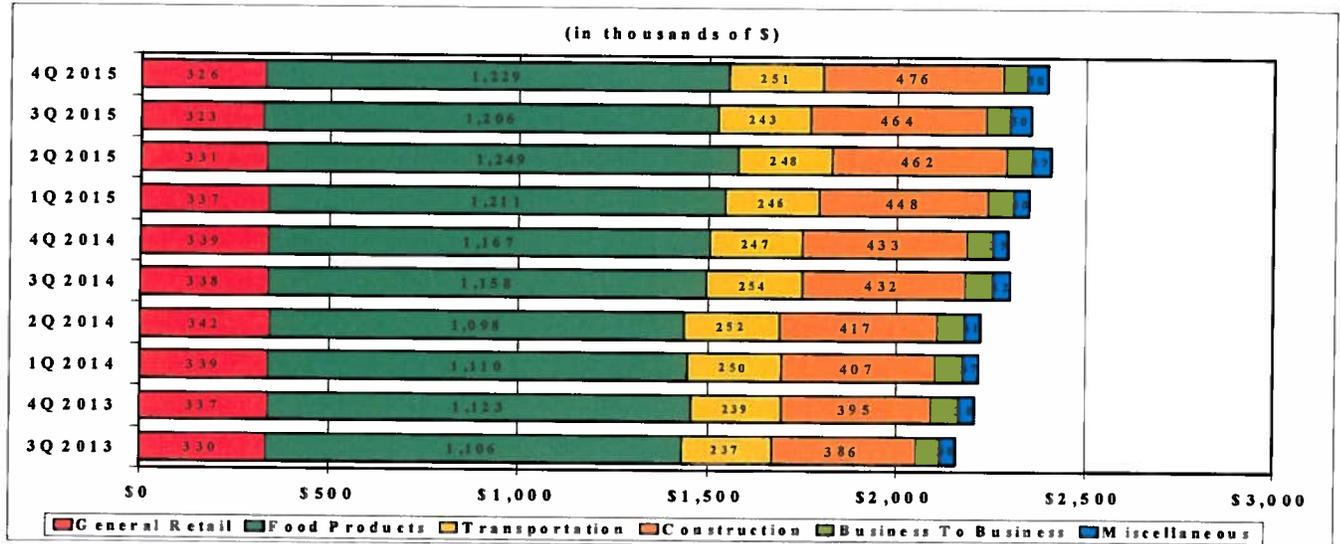
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HISTORICAL SALES TAX AMOUNTS

The following chart shows the sales tax level from sales through December 2015, the highs, and the lows for each segment over the last two years.

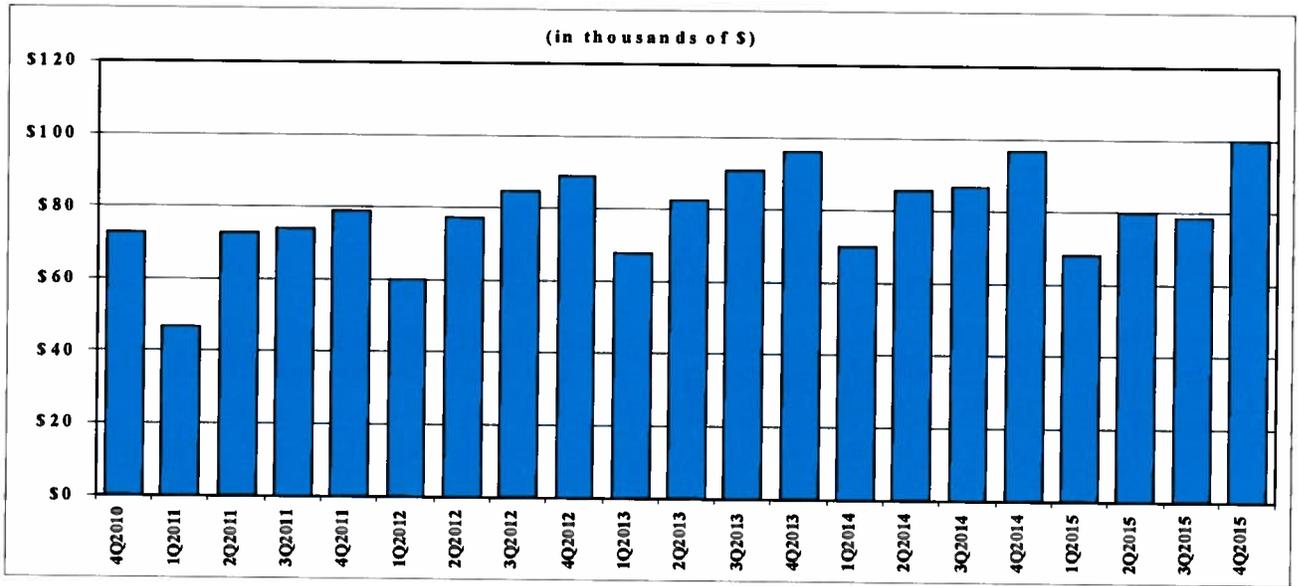


ANNUAL SALES TAX BY BUSINESS CATEGORY



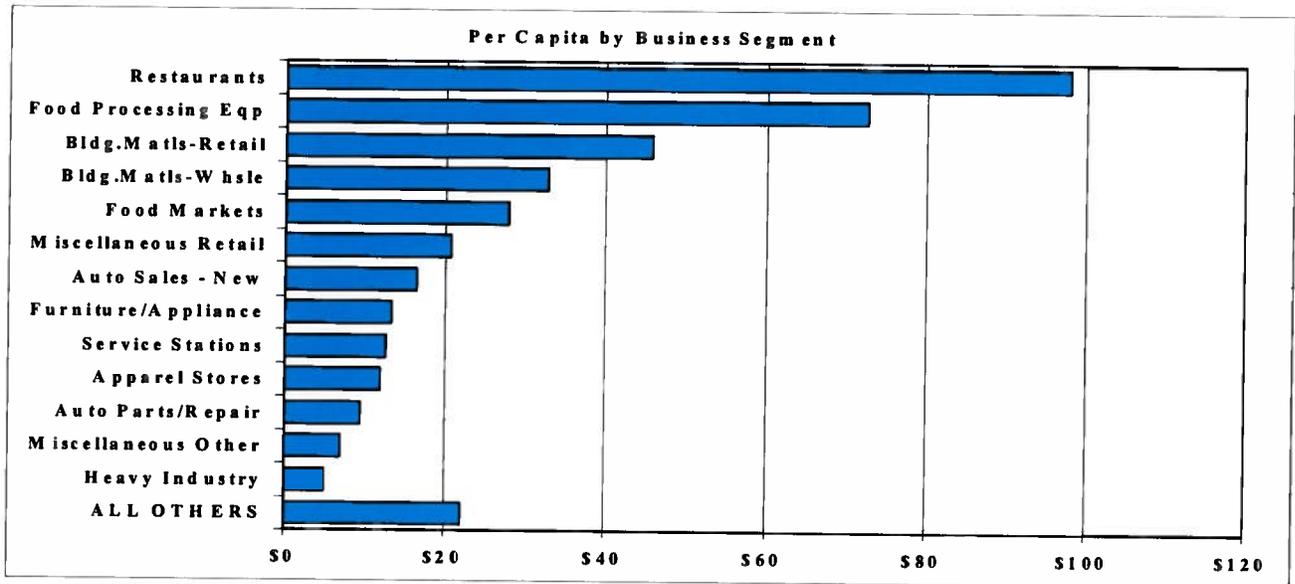
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FIVE-YEAR ECONOMIC TREND: General Retail



PER CAPITA BY BUSINESS SEGMENT

This chart shows sales tax per capita from business segments from October 2014 to September 2015.



City of Saint Helena

FINAL RESULTS: July-September 2015 Sales

Local Net Cash Collections	\$630,077
Less: Pool Amounts	(\$67,585)
Less: Prior Quarter Payments	(\$7,744)
Add: Late Payments	\$30,448
Local Net Economic Collections after Adjustments	<u>\$585,196</u>
Percent Change from July-September 2014 Sales	DOWN BY 8.6%

MUNISERVICES' ON-GOING AUDIT RESULTS

This Quarter	\$32,272
Total to Date	\$2,057,053