



City of Saint Helena Sales Tax Digest Summary

Collections through June 2016
Sales through March 2016 (2016Q1)

CALIFORNIA'S ECONOMIC OUTLOOK

California sales tax receipts increased by 2.7% over the same quarter from the previous year, with Northern California reporting a 3.0% increase compared to 2.4% for Southern California. Receipts for the City of Saint Helena changed by 4.4% over the same periods.

- Will the positive trend in statewide employment continue? The number of people employed is now at a record 18.1 million, which is 6.2% above its previous peak. Employment growth in California is currently forecasted to be 2.0% for 2016, 1.6% for 2017 and 0.8% for 2018. (UCLA Andersen)
- Will the growth of taxable sales in restaurants continue? Visits to fast-food restaurants had been growing at a quarterly clip of 2% since September 2015, but they have not grown at all in March, April or May, according to as-yet-unpublished data from NPD Group, a market research firm. Recent higher prices for fast-food compared to lower prices for groceries are a factor. (Wall Street Journal)
- Will the positive trend in the California Housing Market continue? While April saw a year-over-year decrease, the number of single-family homes sold in California year-to-date is still 3% higher than in 2015. Declines in growth are anticipated to accompany increases in fixed rate mortgage rates later this year. (firsttuesday Journal)

LOCAL RESULTS

Net Cash Receipts Analysis

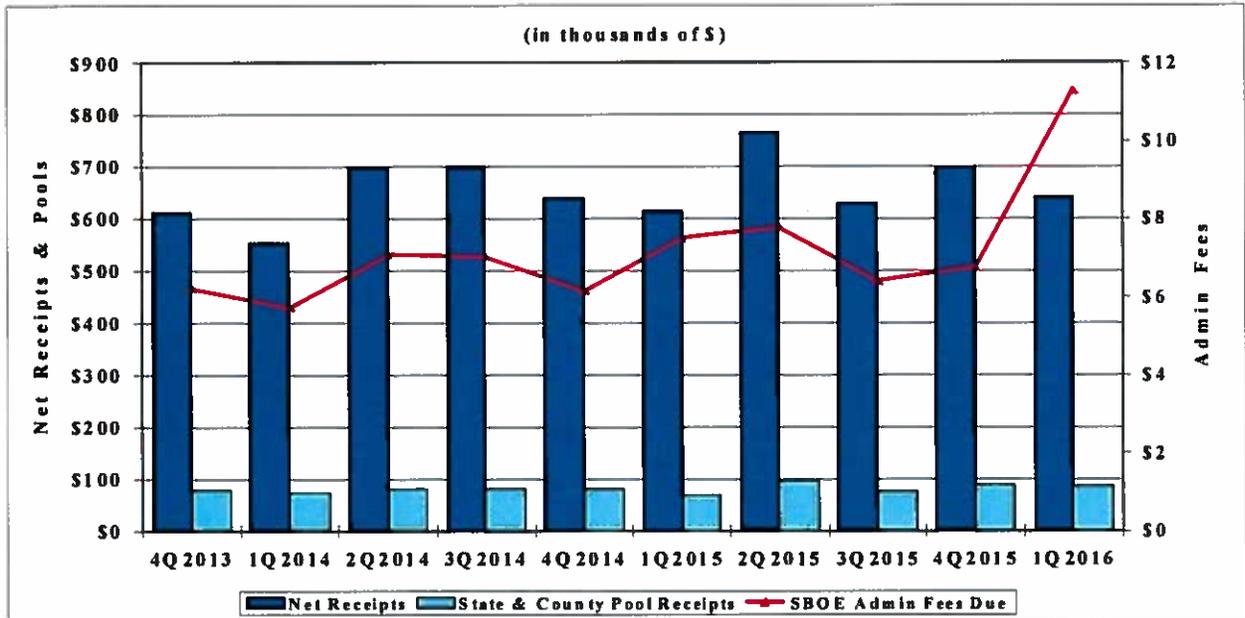
Local Collections	\$569,553
Share of County Pool (8.56%)	84,571
Share of State Pool (.04%)	-370
SBE Net Collections	653,753
Less: Amount Due County 0.0%	.00
Less: Cost of Administration	(11,282)
Net 1Q2016 Receipts	642,471
Net 1Q2015 Receipts	615,421
Actual Percentage Change	4.4%

Business Activity Performance Analysis

Local Collections	\$569,553
Less: Payments for Prior Periods	(17,420)
Preliminary 1Q2016 Collections	552,133
Projected 1Q2016 Late Payments	5,040
Projected 1Q2016 Final Results	557,173
Actual 1Q2015 Results	557,735
Projected Percentage Change	-.1%

City of Saint Helena

HISTORICAL CASH COLLECTIONS ANALYSIS BY QUARTER



TOP 25 SALES/USE TAX CONTRIBUTORS

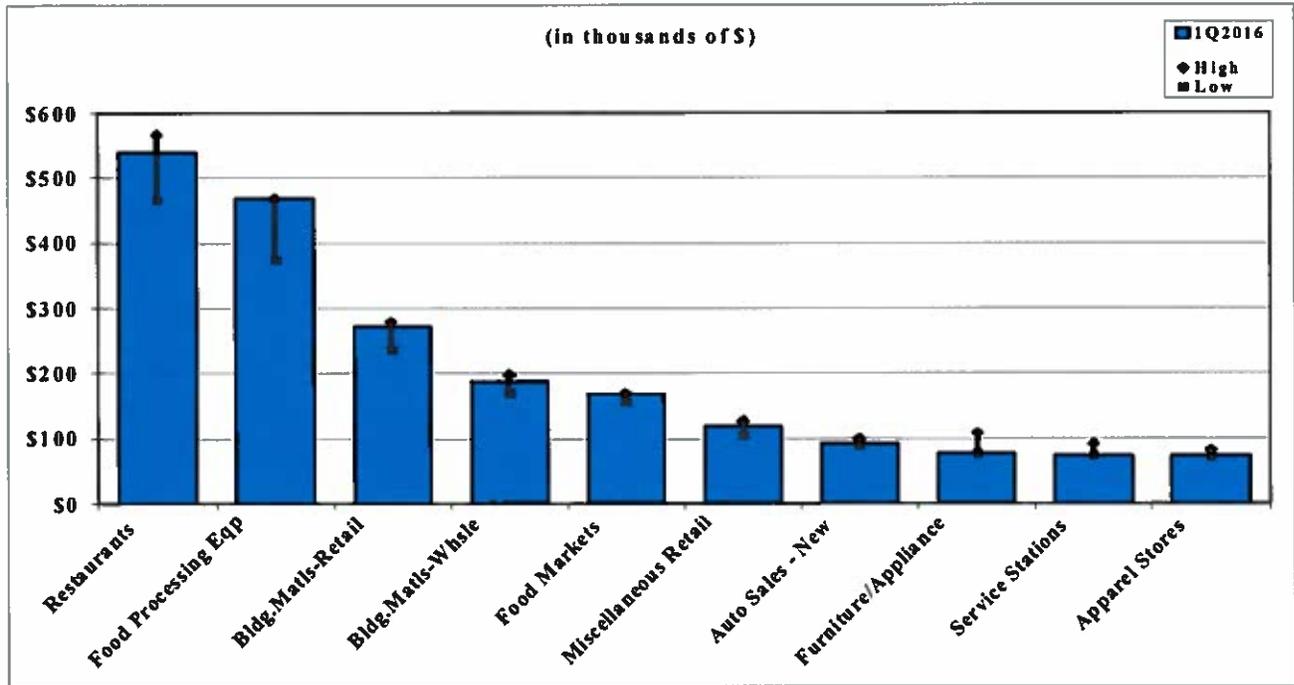
The following list identifies Saint Helena's Top 25 Sales/Use Tax contributors. The list is in alphabetical order and represents sales from April 2015 to March 2016. The Top 25 Sales/Use Tax contributors generate 62.0% of Saint Helena's total sales and use tax revenue.

- | | |
|--------------------------------|-----------------------------|
| A & J VINEYARD SUPPLY | HARLAN ESTATE WINERY |
| BERINGER VINEYARDS | HARVEST INN |
| BROWN'S AUTO PARTS | MARKET RESTAURANT |
| BURGSTAHLER MACHINE WORKS | NAPA VALLEY AG SUPPLY |
| CENTRAL VALLEY BUILDERS SUPPLY | NAPA VALLEY WINE AUCTION |
| CINDY'S BACKSTREET KITCHEN | ORIN SWIFT CELLARS |
| COOK ST. HELENA | SAFEWAY STORES |
| CULINARY INST AMER AT GREYSTON | STEVE'S HARDWARE & HOMEWARE |
| EXXON SERVICE STATIONS | SUNSHINE FOODS |
| FARMSTEAD RESTAURANT | TRA VIGNE RESTAURANT |
| FRANCISCAN VINEYARDS | WILSON-DANIELS |
| GOOSE & GANDER | ZUMWALT FORD |
| GOTT'S ROADSIDE TRAY GOURMET | |

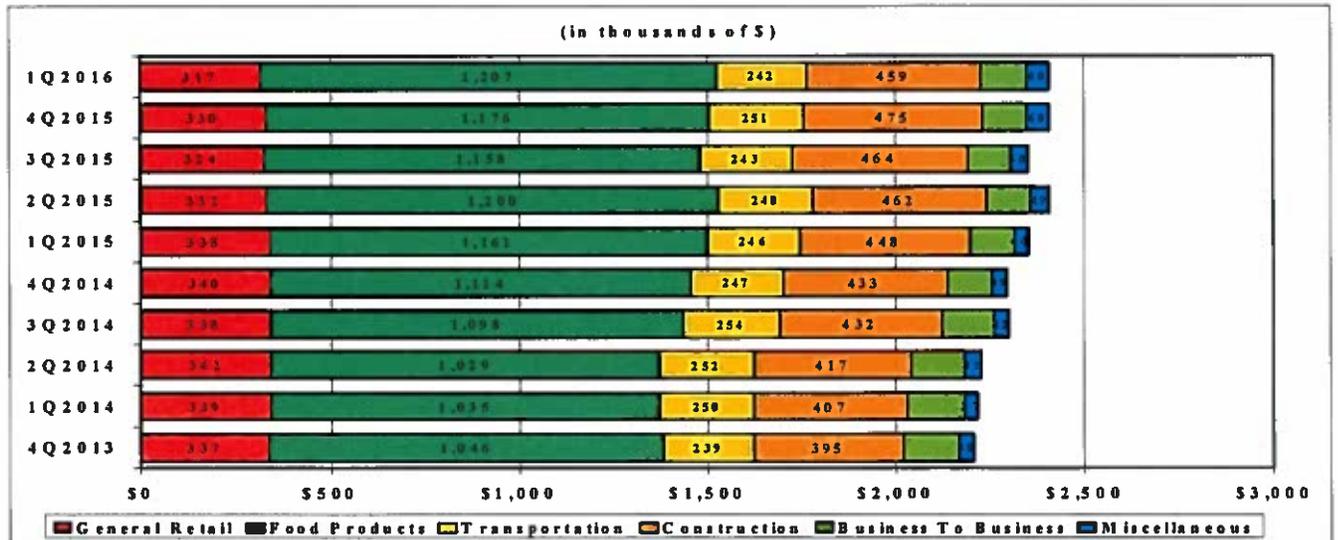
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HISTORICAL SALES TAX AMOUNTS

The following chart shows the sales tax level from sales through March 2016, the highs, and the lows for each segment over the last two years.

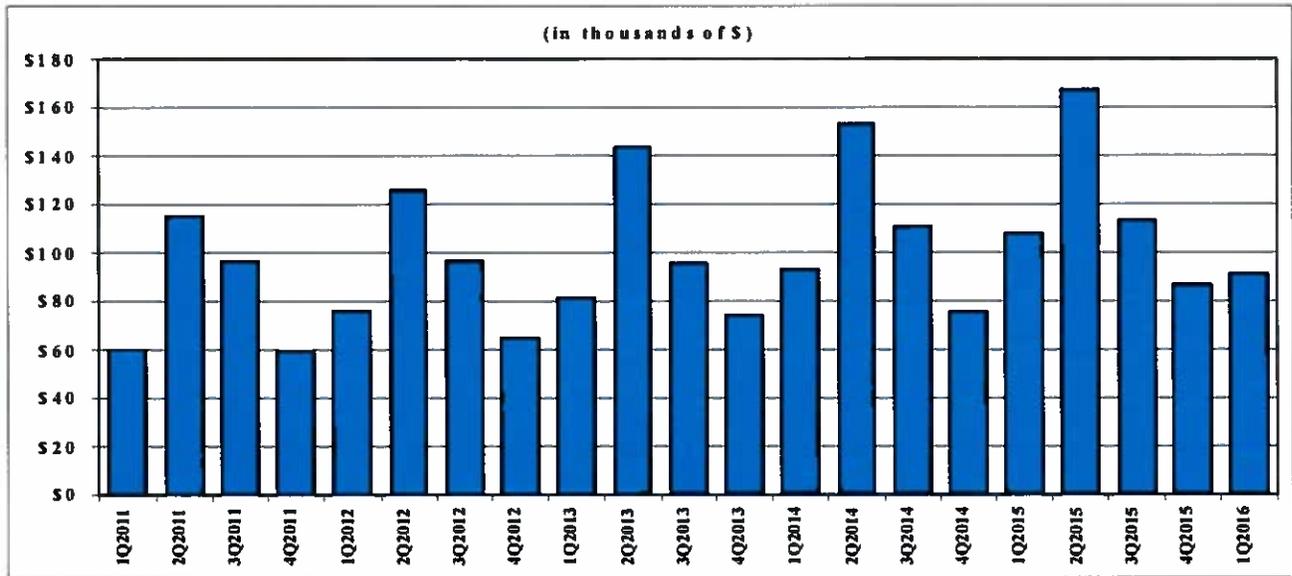


ANNUAL SALES TAX BY BUSINESS CATEGORY



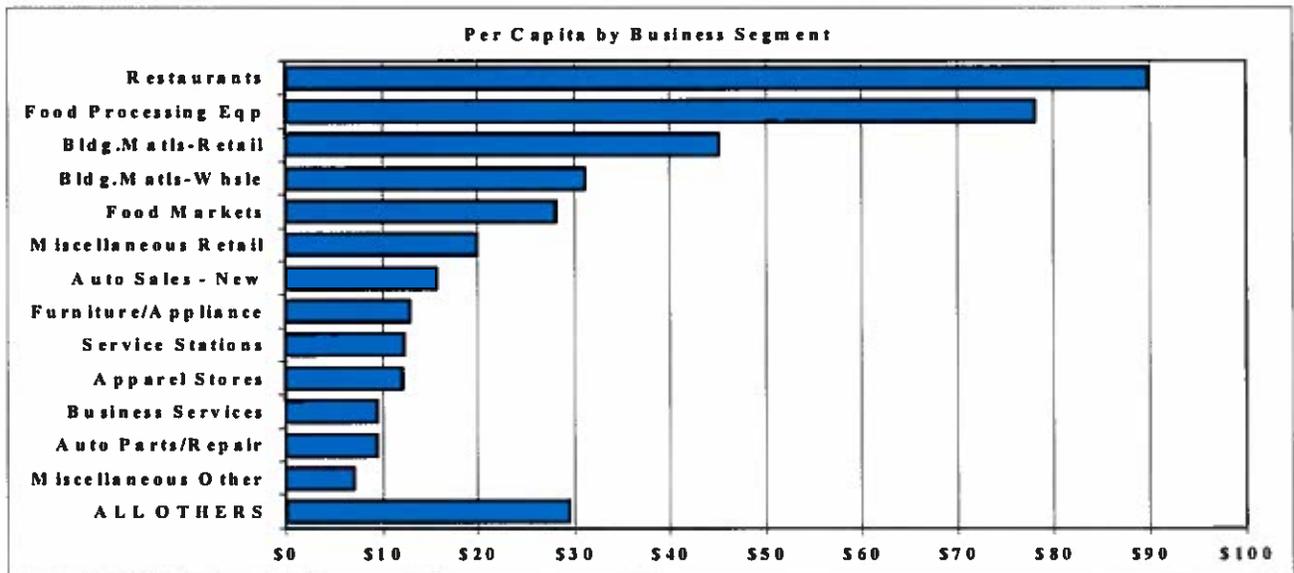
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FIVE-YEAR ECONOMIC TREND: Construction



PER CAPITA BY BUSINESS SEGMENT

This chart shows sales tax per capita from business segments from January 2015 to December 2015.



City of Saint Helena

FINAL RESULTS: October-December 2015 Sales

Local Net Cash Collections	\$698,661
Less: Pool Amounts	(\$79,767)
Less: Prior Quarter Payments	(\$36,537)
Add: Late Payments	\$17,103
Local Net Economic Collections after Adjustments	<hr/> \$599,461
Percent Change from October-December 2014 Sales	UP BY 10.1%

MUNISERVICES' ON-GOING AUDIT RESULTS

This Quarter	\$38,126
Total to Date	\$2,099,377