

News: Important Recent Nationwide Retail Trends Impact California

Americans are buying less "stuff" from traditional retailers and spending more on "experiences". Air Travel + 2.8% in January and February, Hotel Occupancy + 3.1% in 1st Quarter (Smith Travel Research), Restaurants and Bars +9.0% in first 4 months of 2015, all despite a stronger dollar reducing foreign tourism. (MasterCard Advisors)

Other Strengths: Jewelry sales were up for 25-straight months before dipping slightly in April, Gasoline + 26% in volume in the first 5 months of 2015 (US Energy Administration), SmartPhones + 28% in first 5 months of 2015 (NPD Group), and Furniture and Furnishings are up 5 months in a row for first 5 months of 2015. (MasterCard Advisors)

Weaknesses: Department Stores - 1.9% in first 4 months of 2015, Electronics, (other than SmartPhones), -1.0% in first 4 months of 2015, Auto Repairs and Tire Replacement are declining due to strength in New Auto Sales. (MasterCard Advisors , YAHOO! Finance)

Top 25 Sales Tax Generators

New to Top 25 *

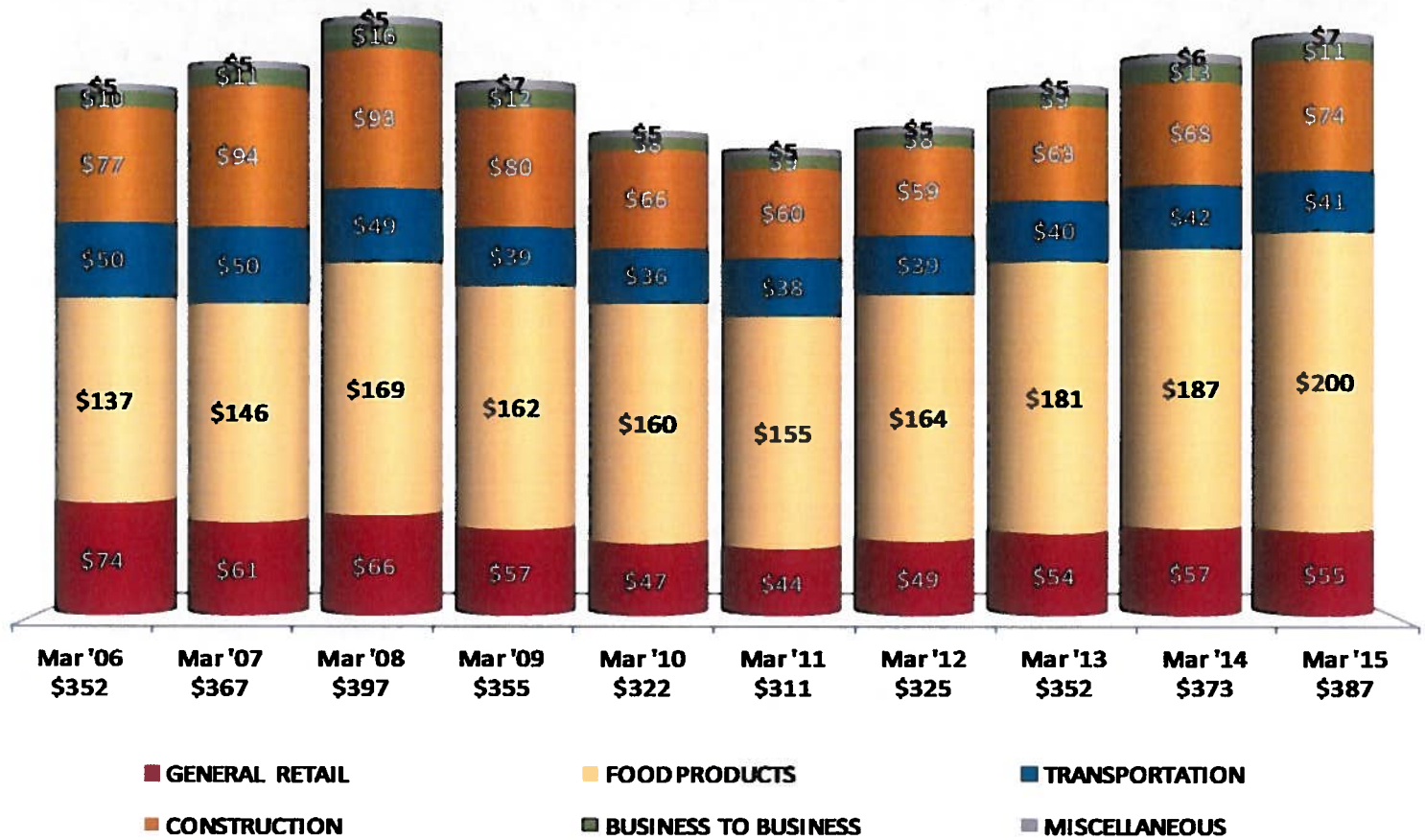
A & J VINEYARD SUPPLY	FRANCISCAN VINEYARDS	NAPA VALLEY WINE AUCTION
ARCHTYPE	GOOSE & GANDER	ONE TRUE VINE *
BERINGER VINEYARDS	GOTT'S ROADSIDE TRAY GOURMET	SAFEWAY STORES
BP SERVICE STATIONS	HARLAN ESTATE WINERY	STEVE'S HARDWARE & HOMEWARE
CENTRAL VALLEY BUILDERS SUPPLY	HARVEST INN *	SUNSHINE FOODS *
CINDY'S BACKSTREET KITCHEN	MARKET RESTAURANT	TRA VIGNE RESTAURANT
CULINARY INSTITUTE OF AMERICA	MARTIN DESIGN	WILSON-DANIELS
EXXON SERVICE STATIONS	NAPA VALLEY AG SUPPLY	ZUMWALT FORD
FARMSTEAD RESTAURANT		

Business Activity	Jan'14 - Mar'14 to Jan'15 - Mar'15			Apr'13 - Mar'14 to Apr'14 - Mar'15		
	Saint Helena	S.F. Bay Area	Statewide	Saint Helena	S.F. Bay Area	Statewide
Total	11.4%	3.7%	2.7%	6.1%	4.3%	3.9%
General Retail	-4.4%	4.2%	4.0%	-1.3%	2.8%	3.2%
Food Products	17.6%	7.6%	6.0%	9.2%	6.9%	6.0%
Transportation	-1.2%	-1.0%	-1.7%	-1.4%	2.1%	1.9%
Construction	15.3%	8.7%	5.7%	10.0%	5.7%	6.1%
Business To Business	-5.2%	1.8%	1.4%	-4.0%	5.7%	4.5%
Restaurants	14.8%	9.4%	8.6%	9.7%	7.8%	7.4%
Food Processing Eqp	24.0%	12.4%	10.3%	9.2%	14.1%	7.8%
Bldg.Matls-Retail	23.0%	5.6%	2.5%	15.0%	2.7%	3.6%
Bldg.Matls-Whsle	5.3%	11.7%	8.8%	3.0%	8.5%	8.4%
Food Markets	4.8%	1.3%	-1.7%	7.2%	3.1%	2.1%
Miscellaneous Retail	13.3%	4.1%	3.3%	11.5%	3.7%	3.8%
Furniture/Appliance	-30.6%	3.0%	4.6%	-11.0%	2.7%	4.6%
Auto Sales - New	-0.1%	12.4%	10.8%	-8.9%	8.7%	8.2%
Service Stations	-15.3%	-21.2%	-20.6%	-3.5%	-7.3%	-6.7%
Apparel Stores	9.5%	6.4%	6.7%	-3.4%	3.7%	5.2%
Auto Parts/Repair	13.3%	6.2%	4.6%	8.5%	4.7%	3.8%
Miscellaneous Other	164.2%	4.6%	9.3%	27.2%	-1.3%	5.1%
Heavy Industry	1.0%	7.5%	6.6%	-19.7%	8.2%	7.8%
Liquor Stores	8.0%	5.6%	5.0%	8.7%	5.4%	5.0%

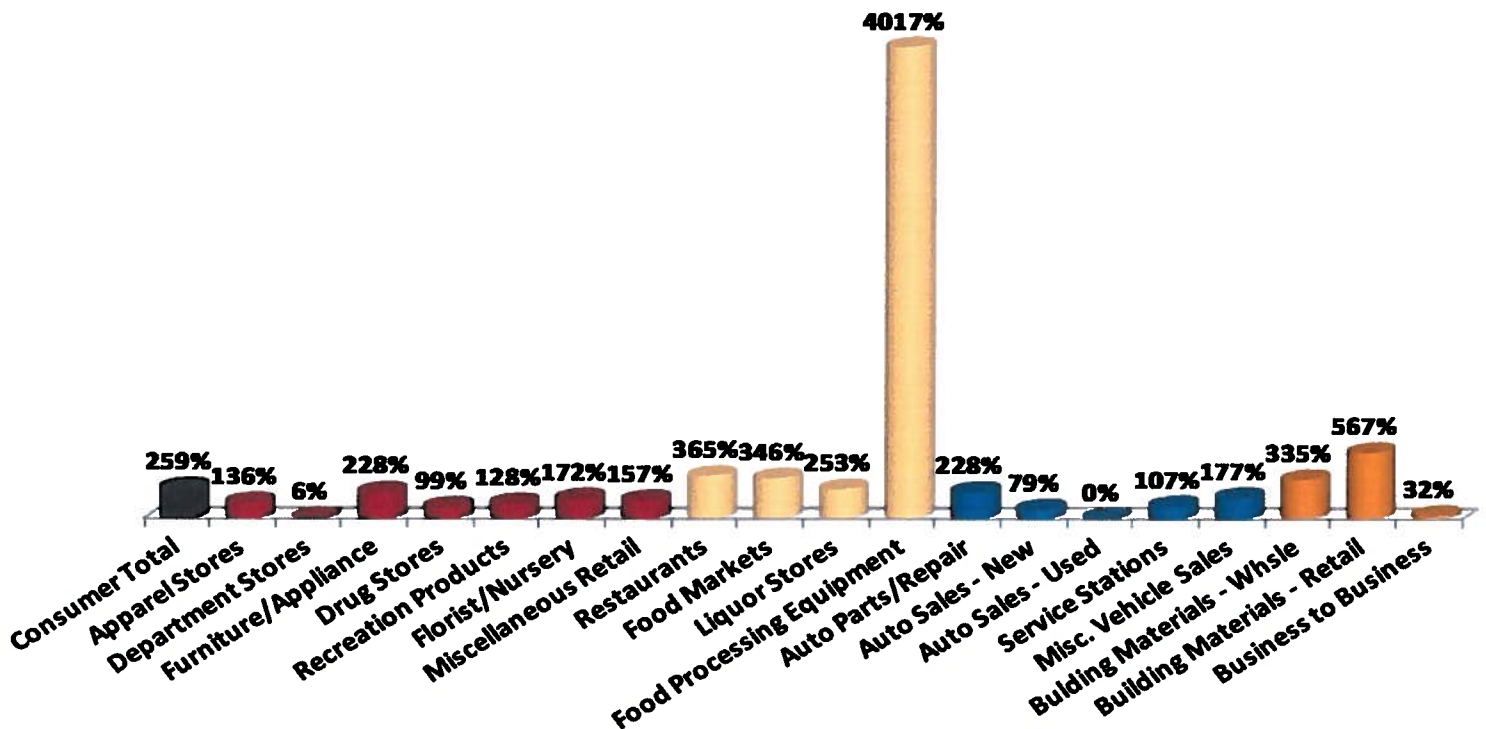
Sales Tax Per Capita

by Benchmark Year

Annualized Sales Tax For City Of Saint Helena Divided By Its Population As Reported By State Department Of Finance



Saint Helena: 1st Quarter 2015 Sales Tax Capture & Gap Analysis Report



The chart is an overview of how well Saint Helena is capturing potential sales tax based on its residents' effective buying income (disposable income) compared to purchasing habits in the S.F. Bay Area region.

SAINT HELENA

Sales Tax Net Cash Receipts: Three Advances Plus Clean-Up Payment

	% CHANGE BY MONTH ENDED QUARTER													FISCAL YEAR TO DATE				MOST RECENT FOUR QUARTERS TOTAL			
	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	9.1	7.7	8.1	2.9	2.9	2.6	Jul-13 thru	Jul-14 thru	Jul-13 thru	Jul-14 thru	Jul-13 thru	Jul-14 thru			
	13Q4	14Q1	14Q2	14Q3	14Q4	15Q1	4 Quarters	4 Quarters	4 Quarters	4 Quarters	4 Quarters	4 Quarters	4 Quarters	4 Quarters	4 Quarters	4 Quarters	4 Quarters	4 Quarters			
1 Napa	9.1	7.7	8.1	2.9	2.9	2.6	14,118,393	14,930,576	812,183	5.8	14,118,394	14,930,576	812,182	5.8							
2 Napa County	23.9	8.8	7.2	3.2	1.6	21.1	8,726,827	9,366,794	639,967	7.3	8,726,827	9,366,794	639,967	7.3							
3 Saint Helena *	10.9	2.3	-1.1	9.3	4.2	11.4	2,510,930	2,651,379	140,449	5.6	2,510,930	2,651,379	140,449	5.6							
4 American Canyon	-1.9	2.9	0.3	13.1	2.4	2.4	2,235,766	2,334,007	98,241	4.4	2,235,765	2,334,007	98,242	4.4							
5 Yountville	24.0	17.5	19.7	-2.3	-6.2	-18.6	1,242,169	1,222,928	-19,241	-1.5	1,242,170	1,222,929	-19,241	-1.5							
6 Calistoga	7.6	2.7	9.2	-1.6	12.6	4.2	937,034	991,923	54,889	5.9	937,034	991,924	54,890	5.9							
Alameda Co.	12.7	7.9	6.3	7.7	2.4	0.6	263,784,336	274,967,971	11,183,635	4.2	263,784,337	274,967,971	11,183,634	4.2							
Contra Costa Co.	9.3	4.0	4.6	4.3	2.2	2.9	143,079,520	148,006,245	4,926,725	3.4	143,079,521	148,006,245	4,926,724	3.4							
Marin Co.	8.3	2.3	9.4	4.2	2.1	7.2	46,801,689	49,412,849	2,611,160	5.6	46,801,688	49,412,849	2,611,161	5.6							
Napa Co. *	13.2	7.3	6.9	3.8	5.3	7.6	29,771,119	31,497,607	1,726,488	5.8	29,771,120	31,497,609	1,726,489	5.8							
San Francisco Co.	9.6	8.4	11.0	9.5	4.7	3.8	174,329,197	186,851,436	12,522,239	7.2	174,329,197	186,851,436	12,522,239	7.2							
San Mateo Co.	12.2	0.3	6.8	5.0	3.1	2.6	141,449,459	147,598,747	6,149,288	4.3	141,449,458	147,598,748	6,149,290	4.3							
Santa Clara Co.	2.3	2.7	4.8	8.6	5.6	4.7	378,545,364	401,017,433	22,472,069	5.9	378,545,364	401,017,433	22,472,069	5.9							
Solano Co.	6.9	-5.2	5.4	20.0	6.3	5.7	62,882,989	68,611,039	5,728,050	9.1	62,882,990	68,611,039	5,728,049	9.1							
Sonoma Co.	10.4	6.2	6.5	5.8	2.8	4.9	79,647,259	83,606,205	3,958,946	5.0	79,647,259	83,606,205	3,958,946	5.0							
S.F. Bay Area *	8.2	4.2	6.4	7.8	3.9	3.6	1,320,290,932	1,391,569,532	71,278,600	5.4	1,320,290,934	1,391,569,535	71,278,601	5.4							
Central Coast	0.3	1.8	3.4	11.0	4.9	1.6	143,105,778	150,787,687	7,681,909	5.4	143,105,780	150,787,689	7,681,909	5.4							
Central Valley	11.4	2.5	5.9	4.9	1.4	1.9	564,252,054	584,154,426	19,902,372	3.5	564,252,055	584,154,425	19,902,370	3.5							
North Coast	8.6	4.1	4.3	1.7	-3.4	4.9	46,527,348	47,323,339	795,991	1.7	46,527,349	47,323,338	795,989	1.7							
Other Northern	9.1	2.7	2.4	4.5	-0.3	3.5	58,017,107	59,466,188	1,449,081	2.5	58,017,108	59,466,188	1,449,080	2.5							
Sacramento Valley	9.1	4.0	5.7	5.5	2.6	5.6	403,695,695	423,081,576	19,385,881	4.8	403,695,694	423,081,575	19,385,881	4.8							
Northern California	8.6	3.6	5.9	6.7	3.0	3.4	2,535,888,914	2,656,382,748	120,493,834	4.8	2,535,888,920	2,656,382,750	120,493,830	4.8							
Inland Empire	9.9	4.9	7.0	8.1	5.7	5.2	619,663,624	659,848,172	40,184,548	6.5	619,663,624	659,848,173	40,184,549	6.5							
Other Southern	6.1	-4.5	-23.8	-23.3	23.1	-28.5	36,607,211	31,662,065	-4,945,146	-13.5	36,607,210	31,662,064	-4,945,146	-13.5							
South Coast	8.6	3.6	2.0	5.6	4.2	2.8	2,718,525,029	2,817,715,066	99,190,037	3.6	2,718,525,030	2,817,715,068	99,190,038	3.6							
Southern California	8.8	3.8	2.6	5.7	4.7	2.9	3,374,795,864	3,509,225,303	134,429,439	4.0	3,374,795,864	3,509,225,305	134,429,441	4.0							
State Total	8.7	3.7	4.0	6.2	4.0	3.1	5,910,684,778	6,165,608,051	254,923,273	4.3	5,910,684,784	6,165,608,055	254,923,271	4.3							