

City of St. Helena
 Transient Occupancy Tax/NVTID Cash Flow Projections
 Fiscal Year 2012/2013

Fiscal Year	Rooms	Actual										Proposed			Total
		July	Aug	Sept *	Oct*	Nov	Dec	Jan	Feb	March	April	May	June		
2012/2013 TOT	275	154,875	164,371	191,691	196,754	119,125	71,904	69,130	79,784	104,795	123,271	123,271	123,271	1,522,242	
Number of Entities Reporting TID		14	15	15	15	15	15	12	12	11					
Local TID (25%)		6,429	6,771	7,925	8,071	4,862	2,948	2,868	3,293	4,272	5,136	5,136	5,136	62,849	
County TID (74%)		19,031	20,043	23,458	23,890	14,395	8,726	8,489	9,747	12,646	15,203	15,203	15,203	186,035	
City Admin (1%)		257	271	317	323	205	118	115	131	171	205	205	205	2,524	
Total NVTID		25,718	25,919	31,700	32,284	19,462	11,792	11,471	13,171	17,090	20,545	20,545	20,545	250,242	
Transient Occupancy Tax Collection 7 Year History:															
2011/2012	262	156,739	158,065	193,920	189,082	107,113	71,125	63,210	80,978	96,604	109,080	144,576	146,964	1,517,456	
2010/2011	262	138,073	148,821	169,534	188,827	95,122	62,726	68,776	77,136	99,777	120,248	129,187	143,858	1,442,085	
2009/2010	262	109,608	124,658	144,270	147,745	86,024	36,830	51,590	61,266	83,837	96,109	129,896	120,937	1,192,770	
2008/2009	260	144,740	177,064	174,634	180,924	92,686	48,928	53,400	56,745	62,481	85,761	114,467	115,537	1,307,367	
2007/2008	260	148,691	173,879	181,507	188,359	112,254	74,016	70,815	79,443	93,996	105,374	160,944	147,958	1,537,236	
2006/2007	259	141,677	160,322	176,914	189,708	105,316	67,801	63,260	72,211	101,464	112,654	147,021	154,433	1,492,781	
2005/2006	239	121,671	134,239	146,470	145,686	93,674	58,045	56,767	77,466	98,549	100,751	137,492	135,465	1,306,275	
7 year Average		137,314	153,864	169,607	175,762	98,884	59,924	61,117	72,178	90,958	104,282	137,655	137,879	1,399,424	
Transient Occupancy Tax Budget to Actual Comparison:															
2012/2013 TOT		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total	
Adopted Budget		179,770	179,770	179,770	128,407	128,407	128,407	82,181	82,181	82,181	123,271	123,271	123,271	1,540,887	
Actual to Date		154,875	164,371	191,691	196,754	119,125	71,904	69,130	79,784	104,795				1,152,429	
Variance - Actual/Budget		(24,895)	(15,399)	11,921	68,347	(9,282)	(56,503)	(13,051)	(2,397)	22,614	(123,271)	(123,271)	(123,271)	75%	

Hotel/B&B Occupancy and Average Daily Room Rate					
Period	Gross Rent Reported	Total Room Nights		Occupancy Percentage	Average Daily Room Rate
		Available	Rented		
July 2012	\$1,283,236.01	6,510	4,576	70%	\$223.64
August 2012	\$1,351,820.00	6,510	4,384	67%	\$244.37
September 2012	\$1,519,161.73	6,300	4,786	76%	\$231.01
October 2012	\$1,605,903.74	6,510	4,885	75%	\$258.16
November 2012	\$969,556.74	6,300	3,770	60%	\$192.22
December 2012	\$584,211.16	6,510	2,872	44%	\$168.58
January 2013	\$572,493.62	6,417	2,936	46%	\$225.69
February 2013	\$651,766.97	5,796	3,121	54%	\$187.16
March 2013	\$852,853.98	6,417	3,805	59%	\$212.53
April 2013					
May 2013					
June 2013					

*1 Payment not submitted, based on estimates
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Short Term Rental Occupancy and Average Daily Room Rate					
Period	Gross Rent Reported	Total Room Nights		Occupancy Percentage	Average Daily Room Rate
		Available	Rented		
July 2012	\$7,387.50	434	29	7%	\$233.75
August 2012	\$17,940.13	434	52	12%	\$230.95
September 2012	\$29,182.83	420	91	22%	\$336.14
October 2012	\$33,712.56	434	80	19%	\$296.50
November 2012	\$23,154.00	420	42	10%	\$205.58
December 2012	\$14,988.00	434	44	10%	\$218.38
January 2013	\$3,594.00	434	22	5%	\$195.71
February 2013	\$13,100.00	420	52	12%	\$266.64
March 2013	\$20,435.00	465	80	17%	\$389.35
April 2013					
May 2013					
June 2013					

Hotel/B&B Reporting Properties	
Name	Room Count
Adagio Inn	3
Ambrose Bierce House	4
Bylund House	2
Culinary Institute of America	58
Creekside Inn	3
El Bonita Motel	48
Harvest Inn	74
Wydown Hotel	12
Hotel St. Helena	18
Inn at Southbridge	21
Judy's B & B	1
Red Door Inn *See Note 7	3
Sunny Acres	2
Vineyard Country Inn	20

Short Term Rental Reporting Properties	
Name	Room Count
Maison Bleu	1
Kay Bouchard	1
Pamela Dunn	1
1132 Church Street	1
Jackson & Sandra Carr	1
Casa de Vigne	1
Koscy Family Vacation Rental	1
Daniel & Denise Siri	1
Bella Notte	1
Casa Robles	1
Napa Valley Hideaway	1
Spirit Hill	1
Ingrid Campagne & Charles Sheldon	1
James and Patricia Stone	1
Podesta Property Management	1

Notes:
 1) Monthly Estimates based on the adopted budget, historical distribution and the five year average.
 2) Rooms in town increased by twenty in April 2006.
 3) Rounding may result in minor Variances to totals.
 4) History does not include penalties.
 5) Entities with less than 4 rooms have the option of reporting TID Assessment.
 6) September 2012 missing 1 Report and October 2012 missing 1 Report
 7) Red Door Inn closed December 31, 2012

City of St. Helena

FY 12-13

TOT Revenues Summary

TOT Operator	Total Fiscal Year			City Tax Due 12%	TBID Tax Due 2%	TOT TAX PAID	(Under) Over Paid	Penalties Paid	
	Receipts	Less Exempt	Taxable Receipts					Interest	Penalty
July	1,283,236	-	1,283,236	153,988	25,655	179,644	1	-	-
August	1,372,027	2,267	1,369,760	164,371	27,085	191,457	0	-	-
September	1,551,945	-	1,551,945	186,233	30,565	216,798	(0)	43	264
October	1,613,324	-	1,613,324	193,599	31,572	225,171	0	29	175
November	992,711	-	992,711	119,125	19,452	138,587	10	-	-
December	599,199	-	599,199	71,904	11,792	83,697	1	-	-
January	576,088	-	576,088	69,131	11,471	80,648	46	-	20
February	670,396	5,529	664,867	79,784	13,171	92,955	(1)	-	-
March	876,560	3,271	873,289	104,795	17,090	121,913	28	-	-
April	117,303	-	117,303	14,076	2,166	16,242	0	-	-
May	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-
TOTAL ACTUALS	9,652,788	11,067	9,641,721	1,157,007	190,019	1,347,111	85	73	458

City of St. Helena
City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years												
	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	% Change	FY 10-11	% Change	FY 11-12	% Change	FY 12-13	% Change
July	114,338	121,671	141,677	148,691	144,740	109,608	-24.3%	138,073	26.0%	156,739	13.5%	153,988	-1.8%
August	119,697	134,239	160,322	173,879	177,064	124,658	-29.6%	148,821	19.4%	158,065	6.2%	164,371	4.0%
September	130,991	146,470	176,914	181,507	174,634	144,270	-17.4%	169,534	17.5%	193,920	14.4%	186,233	-4.0%
October	142,566	145,686	189,708	188,359	180,924	147,745	-18.3%	188,827	27.8%	189,082	0.1%	193,599	2.4%
November	70,152	93,674	105,316	112,254	92,686	86,024	-7.2%	95,122	10.6%	107,113	12.6%	119,125	11.2%
December	49,008	58,045	67,801	74,016	48,928	36,830	-24.7%	62,726	70.3%	71,125	13.4%	71,904	1.1%
January	51,752	56,767	63,260	70,815	53,400	51,590	-3.4%	68,776	33.3%	63,210	-8.1%	69,131	9.4%
February	62,470	77,466	72,211	79,443	56,745	61,266	8.0%	77,136	25.9%	80,978	5.0%	78,791	-2.7%
March	75,517	98,549	101,464	93,996	62,481	83,837	34.2%	99,777	19.0%	96,604	-3.2%	104,795	8.5%
April	92,420	100,751	112,654	105,374	85,761	96,109	12.1%	120,248	25.1%	109,080	-9.3%	14,076	0.0%
May	121,232	137,492	147,021	160,944	114,467	129,896	13.5%	129,896	-0.5%	144,576	11.9%	-	0.0%
June	115,971	135,465	154,433	147,958	115,537	120,937	4.7%	143,858	19.0%	146,964	2.2%	-	0.0%
Annual Totals	1,146,114	1,306,275	1,492,781	1,537,236	1,307,367	1,192,770	-8.8%	1,442,085	20.9%	1,517,456	5.2%	1,156,013	4%
		14.0%	14.3%	3.0%	-15.0%	-8.8%							

Completed FY Years Average	Percent of Total Year		
	Mth	Qtr	Semi
134,442	9.8%		
149,593	10.9%		
164,780	12.0%	32.8%	
171,612	12.5%		
95,293	7.0%		
58,560	4.3%	23.8%	56.6%
59,946	4.4%		
70,964	5.2%		
89,028	6.5%	16.1%	
102,800	7.5%		
135,602	9.9%		
135,140	9.9%	27.3%	43.4%
1,367,761	100.0%	100.0%	100.0%

Fiscal Quarters

1st Quarter Trend	365,026	402,380	478,913	504,077	496,438	378,536	-23.7%	456,428	20.6%	508,724	11.5%	504,593	-0.8%
2nd Quarter Trend	261,726	297,405	362,825	374,629	322,538	270,599	-16.1%	346,675	28.1%	367,320	6.0%	384,628	4.7%
3rd Quarter Trend	189,739	232,782	236,935	244,254	172,626	196,693	13.9%	245,689	24.9%	240,792	-2.0%	252,717	5.0%
4th Quarter Trend	329,623	373,708	414,108	414,276	315,765	346,942	9.9%	393,293	13.4%	400,620	1.9%	14,076	-96.5%
1st Half Trend	626,752	699,785	841,738	878,706	818,976	649,135	-20.7%	803,103	23.7%	876,044	9.1%	889,221	1.5%
2nd Half Trend	519,362	606,490	651,043	658,530	488,391	543,635	11.3%	638,982	17.5%	641,412	0.4%	266,793	-58.4%

	By Calendar Year								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
January	51,752	56,767	63,260	70,815	53,400	51,590	68,776	63,210	69,131
February	62,470	77,466	72,211	79,443	56,745	61,266	77,136	80,978	78,791
March	75,517	98,549	101,464	93,996	62,481	83,837	99,777	96,604	104,795
April	92,420	100,751	112,654	105,374	85,761	96,109	120,248	109,080	14,076
May	121,232	137,492	147,021	160,944	114,467	129,896	129,187	144,576	-
June	115,971	135,465	154,433	147,958	115,537	120,937	143,858	146,964	-
July	121,671	141,677	148,691	144,740	109,608	138,073	156,739	153,988	-
August	134,239	160,322	173,879	177,064	124,658	148,821	158,065	164,371	-
September	146,470	176,914	181,507	174,634	144,270	169,534	193,920	186,233	-
October	145,686	189,708	188,359	180,924	147,745	188,827	189,082	193,599	-
November	93,674	105,316	112,254	92,686	86,024	95,122	107,113	119,125	-
December	58,045	67,801	74,016	48,928	36,830	62,726	71,125	71,904	-
Annual Totals	1,219,147	1,448,228	1,529,749	1,477,506	1,137,526	1,346,738	1,515,026	1,530,633	266,793
		18.8%	5.6%	-3.4%	-23.0%	18.4%	12.5%	1.0%	-82.6%

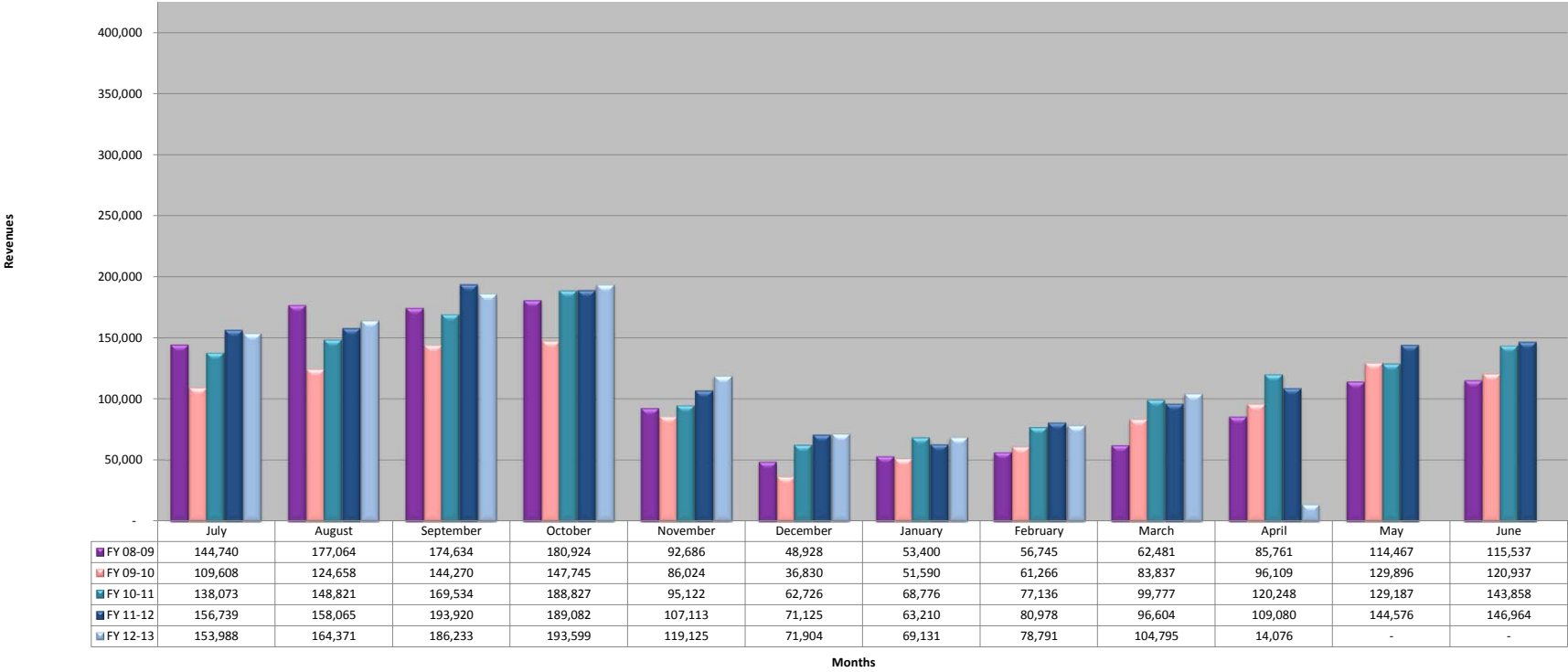
Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
59,946	4.3%		
70,964	5.1%		
89,028	6.4%	15.8%	
102,800	7.4%		
135,602	9.7%		
135,140	9.7%	26.9%	42.7%
139,398	10.0%		
153,864	11.1%		
169,607	12.2%	33.3%	
175,762	12.6%		
98,884	7.1%		
59,924	4.3%	24.1%	57.3%
1,390,920	100.0%	100.0%	100.0%

[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in reporting, tax payments and delinquencies

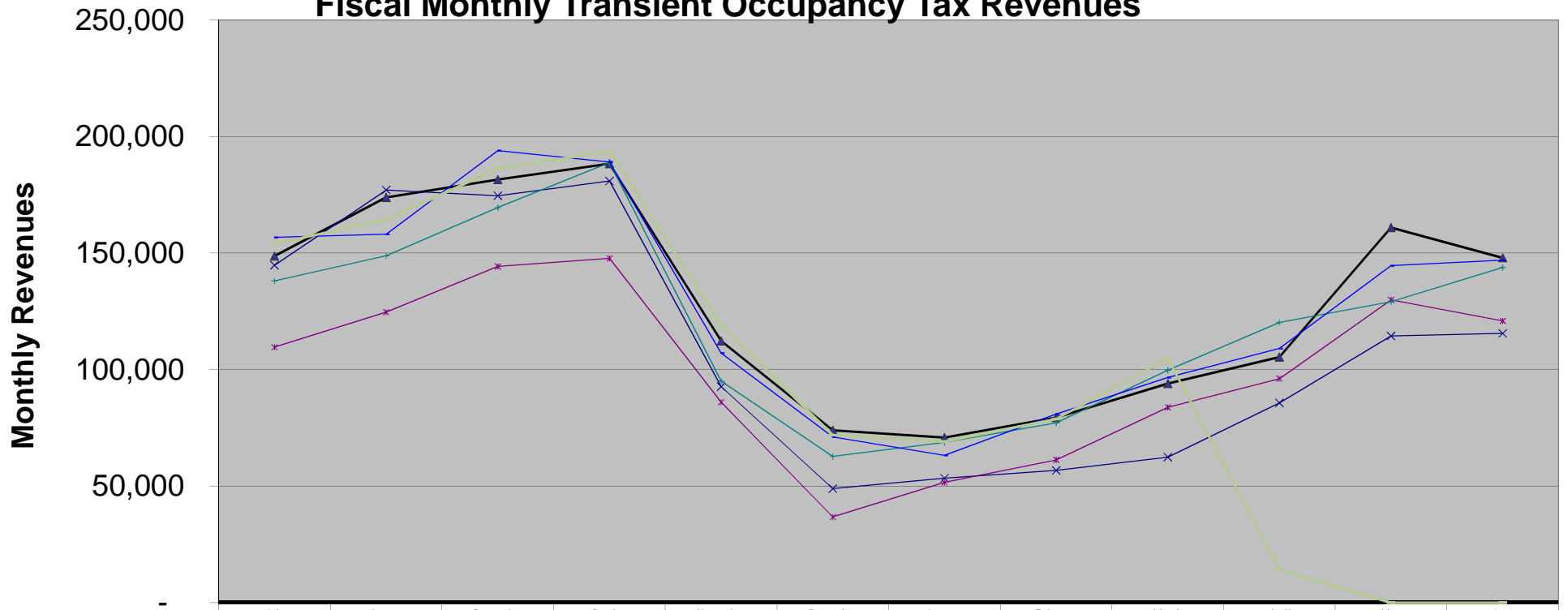
[2] In July 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.66%

**City of St. Helena
Fiscal Monthly TOT Revenues**

Chart 3

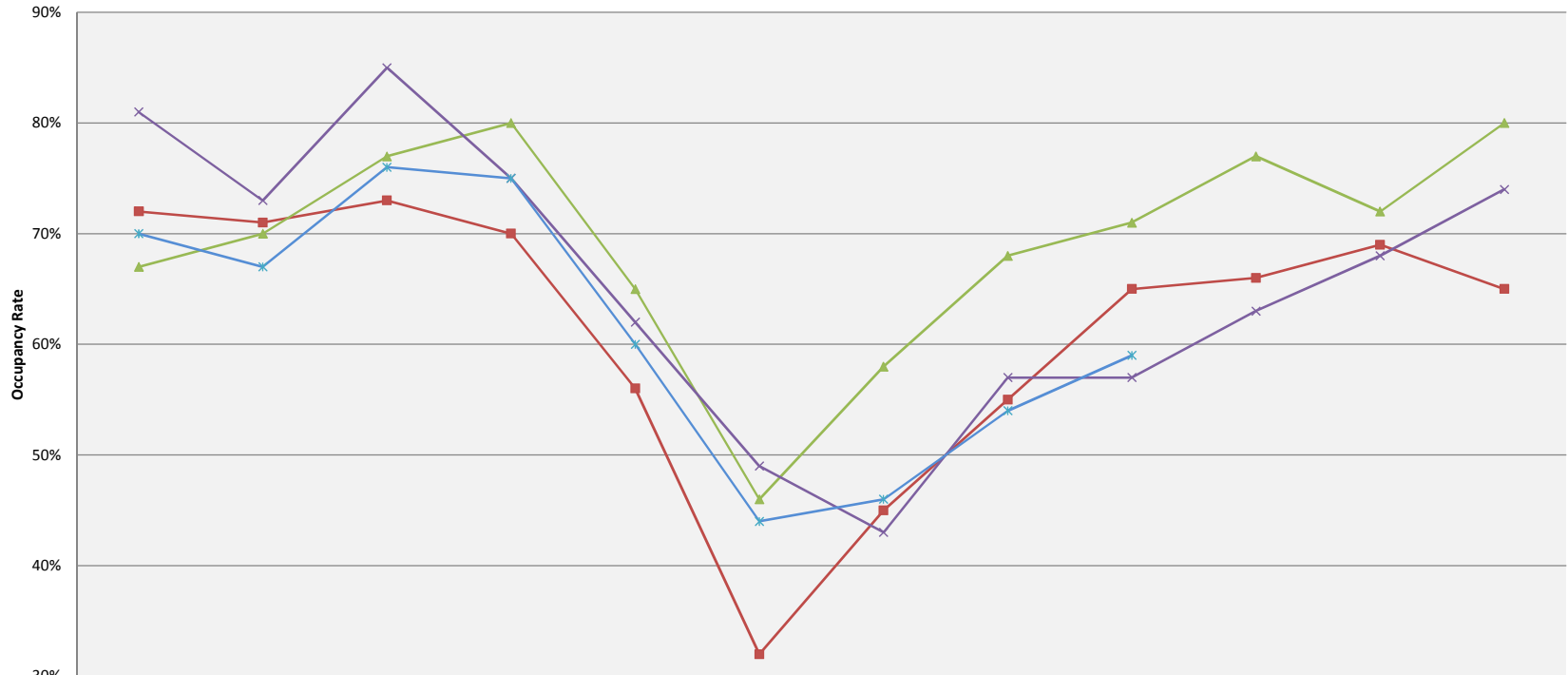


City of St. Helena Fiscal Monthly Transient Occupancy Tax Revenues



	July	August	September	October	November	December	January	February	March	April	May	June
▲ FY 07-08	148,691	173,879	181,507	188,359	112,254	74,016	70,815	79,443	93,996	105,374	160,944	147,958
✕ FY 08-09	144,740	177,064	174,634	180,924	92,686	48,928	53,400	56,745	62,481	85,761	114,467	115,537
✱ FY 09-10	109,608	124,658	144,270	147,745	86,024	36,830	51,590	61,266	83,837	96,109	129,896	120,937
+ FY 10-11	138,073	148,821	169,534	188,827	95,122	62,726	68,776	77,136	99,777	120,248	129,187	143,858
— FY 11-12	156,739	158,065	193,920	189,082	107,113	71,125	63,210	80,978	96,604	109,080	144,576	146,964
— FY 12-13	153,988	164,371	186,233	193,599	119,125	71,904	69,131	78,791	104,795	14,076	-	-

CITY OF ST. HELENA Transient Occupancy Rate Comparison by Fiscal Year



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2010	72%	71%	73%	70%	56%	32%	45%	55%	65%	66%	69%	65%
2011	67%	70%	77%	80%	65%	46%	58%	68%	71%	77%	72%	80%
2012	81%	73%	85%	75%	62%	49%	43%	57%	57%	63%	68%	74%
2013	70%	67%	76%	75%	60%	44%	46%	54%	59%			