

City of St. Helena  
 Transient Occupancy Tax/NVTID Cash Flow Projections  
 Fiscal Year 2014/2015

Fiscal Year	Rooms	Actual												Total
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	
2014/2015 TOT	275	175,360	192,423	199,877	217,524	132,903	80,119	92,568	103,175	128,892	147,236	189,266	182,826	1,842,171
<b>Number of Entities Reporting TID</b>		<b>14</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>14</b>	<b>12</b>	<b>13</b>	<b>13</b>	
Local TID (25%)		6,838	7,451	7,821	8,364	5,252	3,057	3,723	4,013	5,042	5,680	7,336	6,974	71,552
County TID (74%)		20,240	22,054	23,149	24,758	15,546	9,049	11,021	11,879	14,924	16,828	21,716	20,644	211,808
City Admin (1%)		273	299	313	400	211	123	167	160	208	241	404	314	3,113
Total NVTID		27,351	29,803	31,283	33,522	21,009	12,230	14,911	16,053	20,174	22,750	29,456	27,933	286,474
<b>Transient Occupancy Tax Collection 9 Year History:</b>														
2013/2014	262	170,563	189,281	207,972	217,841	138,308	76,384	73,669	86,657	100,122	138,545	159,450	172,948	1,731,740
2012/2013	262	154,875	164,371	186,233	197,870	119,125	71,904	69,130	79,784	104,822	128,702	170,405	162,818	1,610,039
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
9 year Average		142,960	158,967	175,717	182,894	105,514	63,084	63,402	74,632	93,517	110,803	143,715	144,546.39	1,459,750
<b>Transient Occupancy Tax Budget to Actual Comparison:</b>														
<b>2014/2015 TOT</b>		<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>Total</b>
Adopted Budget		172,692	189,960	189,960	189,960	129,518	77,712	77,712	86,346	94,980	172,692	172,692	172,692	1,726,916
Actual to Date		<b>175,360</b>	<b>192,423</b>	<b>199,877</b>	<b>217,524</b>	<b>132,723</b>	<b>80,119</b>	<b>92,568</b>	<b>103,175</b>	<b>134,307</b>	<b>147,236</b>	<b>189,266</b>	<b>182,826</b>	<b>1,847,405</b>
Variance - Actual/Budget		2,668	2,463	9,917	27,564	3,205	2,407	14,856	16,829	39,327	(25,456)	16,574	10,134	107%

Hotel/B&B Occupancy and Average Daily Room Rate					
Period	Gross Rent Reported	Total Room Nights		Occupancy	Average Daily Room
		Available	Rented	Percentage	Rate
July 2014	\$1,360,968.30	6,448	4,630	71%	\$268.09
August 2014	\$1,479,477.38	6,448	4,677	72%	\$289.70
September 2014	\$1,554,268.70	6,300	4,835	77%	\$280.97
October 2014	\$1,666,776.65	6,448	5,064	78%	\$264.22
November 2014	\$1,043,927.51	6,300	4,181	66%	\$237.50
December 2014	\$606,732.08	6,448	2,926	45%	\$212.58
January 2015	\$741,794.84	6,448	3,643	57%	\$211.41
February 2015	\$800,509.42	5,824	4,001	67%	\$210.00
March 2015	\$1,005,244.11	6,448	4,593	70%	\$266.82
April 2015	\$1,130,031.12	6,300	4,988	79%	\$231.21
May 2015	\$1,464,478.04	6,448	4,984	78%	\$257.70
June 2015	\$1,384,348.93	6,300	4,696	73%	\$261.55
<b>Year to Date Average Daily Room Rate:</b>					<b>\$249.31</b>

Short Term Rental Occupancy and Average Daily Room Rate					
Period	Gross Rent Reported	Total Room Nights		Occupancy	Average Daily Room
		Available	Rented	Percentage	Rate
July 2014	\$100,361.99	713	168	24%	\$468.00
August 2014	\$123,851.37	713	209	29%	\$500.59
September 2014	\$111,373.17	690	215	31%	\$509.87
October 2014	\$145,921.37	713	220	31%	\$547.51
November 2014	\$62,094.71	690	105	15%	\$484.98
December 2014	\$60,929.78	713	114	16%	\$368.15
January 2015	\$29,608.82	713	69	13%	\$405.56
February 2015	\$59,285.58	644	101	16%	\$651.56
March 2015	\$61,913.29	713	169	24%	\$423.82
April 2015	\$96,932.93	690	154	23%	\$688.42
May 2015	\$112,814.70	713	189	27%	\$580.68
June 2015	\$139,204.87	690	201	29%	\$609.49
<b>Year to Date Average Daily Room Rate:</b>					<b>\$519.89</b>

Hotel/B&B Reporting Properties	
Name	Room Count
Adagio Inn	2
Ambrose Bierce House	4
Wine Country Villa	2
Culinary Institute of America	58
Creekside Inn *See Note 7	3
El Bonita Motel	48
Harvest Inn	78
Hotel St. Helena	18
Southbridge - Napa Valley	21
Judy's B & B	1
Inn St. Helena	3
Sunny Acres	2
Vineyard Country Inn	20
Wydown Hotel	12
<b>Total Available Rooms:</b>	<b>272</b>

Short Term Rental Reporting Properties	
Name	Room Count
1132 Church Street	1
Bella Notte	1
Casa de Vigne	1
Brotemarkle STR	1
Casa Robles	1
Daniel & Denise Siri	1
Ethan Brown	1
Ingrid Campagne & Charles Sheldon	1
Jackson & Sandra Carr	1
James and Patricia Stone	1
Jean Cabral	1
Jill Russo	1
Joel and Lisa Toller	1
Kearney House Rental	1
Koscy Family Vacation Rental	1
Maison Bleu	1
Matthew Demchuk	1
Napa Valley Hideaway	1
Pamela Dunn	1
Paradise St. Helena	1
Perry Family Rentals	1
Podesta Property Management	1
Susan Moyer	1
Venge STR	1
<b>Total Available Rooms:</b>	<b>24</b>

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) Short Term Rentals have the option of reporting TID Assessment.
- 6) Red Door Inn was purchased by Inn St. Helena 05/01/2014
- 7) Creekside Inn closed June 30, 2014
- 8) Bylund House was purchased by Wine Country Villa on 09/01/2014

City of St. Helena

FY 14-15

TOT Revenues Summary

TOT Operator	Total Fiscal Year			City Tax Due 12%	TBID Tax Due 2%	TOT/TID PAID	(Under) Over Paid	Penalties Paid	
	Receipts	Less Exempt	Taxable Receipts					Interest	Penalty
July	1,473,830	12,500	1,461,330	175,360	27,351	202,710	(0)	82	246
August	1,606,329	3,000	1,603,329	192,399	29,802	222,226	24	50	431
September	1,668,642	3,000	1,665,642	199,877	31,283	231,167	8	43	429
October	1,812,698	-	1,812,698	217,524	33,456	251,046	65	-	135
November	1,107,522	-	1,107,522	132,903	21,008	153,912	1	7	42
December	670,862	3,200	667,662	80,119	12,229	92,349	1	-	90
January	774,404	3,000	771,404	92,568	14,894	107,480	18	-	-
February	865,295	5,500	859,795	103,175	16,053	119,228	(1)	-	-
March	1,077,102	3,000	1,074,102	128,892	20,168	149,152	92	34	89
April	1,226,964	-	1,226,964	147,236	22,741	170,052	76	43	6
May	1,577,302	-	1,577,302	189,276	29,346	218,723	101	-	-
June	1,523,554	-	1,523,554	182,826	27,898	210,759	35	-	-
<b>TOTAL ACTUALS</b>	<b>15,384,504</b>	<b>33,200</b>	<b>15,351,304</b>	<b>1,842,156</b>	<b>286,228</b>	<b>2,128,804</b>	<b>419</b>	<b>259</b>	<b>1,468</b>

City of St. Helena

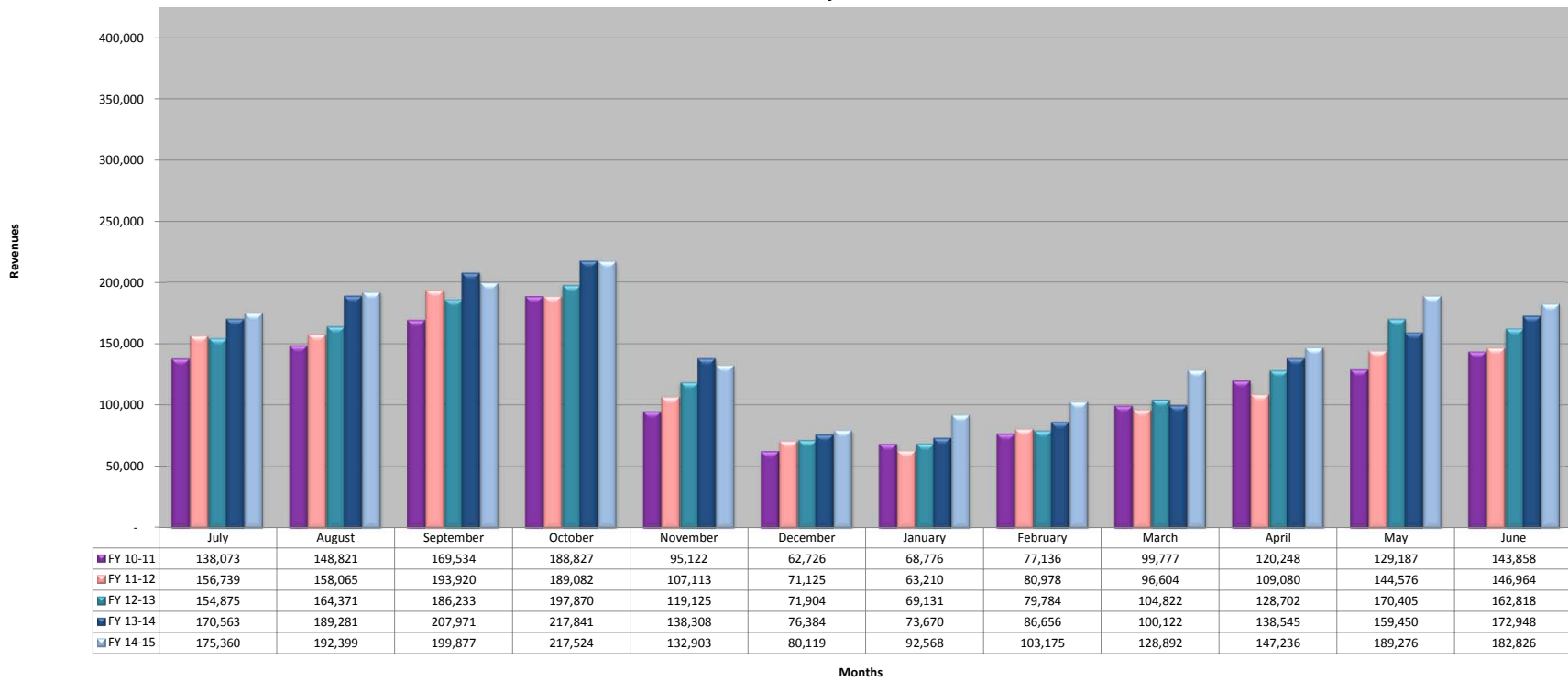
City Transient Occupancy Tax Revenues [1] [2]

	By Fiscal Years												
	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	% Change	FY 12-13	% Change	FY 13-14	% Change	FY 14-15	% Change
July	141,677	148,691	144,740	109,608	138,073	156,739	13.5%	154,875	-1.2%	170,563	10.1%	175,360	2.8%
August	160,322	173,879	177,064	124,658	148,821	158,065	6.2%	164,371	4.0%	189,281	15.2%	192,399	1.6%
September	176,914	181,507	174,634	144,270	169,534	193,920	14.4%	186,233	-4.0%	207,971	11.7%	199,877	-3.9%
October	189,708	188,359	180,924	147,745	188,827	189,082	0.1%	197,870	4.6%	217,841	10.1%	217,524	-0.1%
November	105,316	112,254	92,686	86,024	95,122	107,113	12.6%	119,125	11.2%	138,308	16.1%	132,903	-3.9%
December	67,801	74,016	48,928	36,830	62,726	71,125	13.4%	71,904	1.1%	76,384	6.2%	80,119	4.9%
January	63,260	70,815	53,400	51,590	68,776	63,210	-8.1%	69,131	9.4%	73,670	6.6%	92,568	25.7%
February	72,211	79,443	56,745	61,266	77,136	80,978	5.0%	79,784	-1.5%	86,656	8.6%	103,175	19.1%
March	101,464	93,996	62,481	83,837	99,777	96,604	-3.2%	104,822	8.5%	100,122	-4.5%	128,892	28.7%
April	112,654	105,374	85,761	96,109	120,248	109,080	-9.3%	128,702	18.0%	138,545	7.6%	147,236	6.3%
May	147,021	160,944	114,467	129,896	129,187	144,576	11.9%	170,405	17.9%	159,450	-6.4%	189,276	18.7%
June	154,433	147,958	115,537	120,937	143,858	146,964	2.2%	162,818	10.8%	172,948	6.2%	182,826	5.7%
<b>Annual Totals</b>	<b>1,492,781</b>	<b>1,537,236</b>	<b>1,307,367</b>	<b>1,192,770</b>	<b>1,442,085</b>	<b>1,517,456</b>	<b>5.2%</b>	<b>1,610,040</b>	<b>6.1%</b>	<b>1,731,739</b>	<b>7.6%</b>	<b>1,842,156</b>	<b>980%</b>
		3.0%	-15.0%	-8.8%	20.9%	5.2%							
Fiscal Quarters	1st Quarter Trend	2nd Quarter Trend	3rd Quarter Trend	4th Quarter Trend	1st Half Trend	2nd Half Trend							
	478,913	504,077	496,438	378,536	456,428	508,724	11.5%	505,479	-0.6%	567,815	12.3%	567,636	0.0%
	362,825	374,629	322,538	270,599	346,675	367,320	6.0%	388,899	5.9%	432,533	11.2%	430,546	-0.5%
	236,935	244,254	172,628	196,693	245,689	240,792	-2.0%	253,737	5.4%	260,448	2.6%	324,636	24.6%
	414,108	414,276	315,765	346,942	393,293	400,620	1.9%	461,925	15.3%	470,943	2.0%	519,338	10.3%
	841,738	878,706	818,976	649,135	803,103	876,044	9.1%	894,378	2.1%	1,000,348	11.8%	998,182	-0.2%
	651,043	658,530	488,391	543,635	638,982	641,412	0.4%	715,662	11.6%	731,391	2.2%	843,974	15.4%

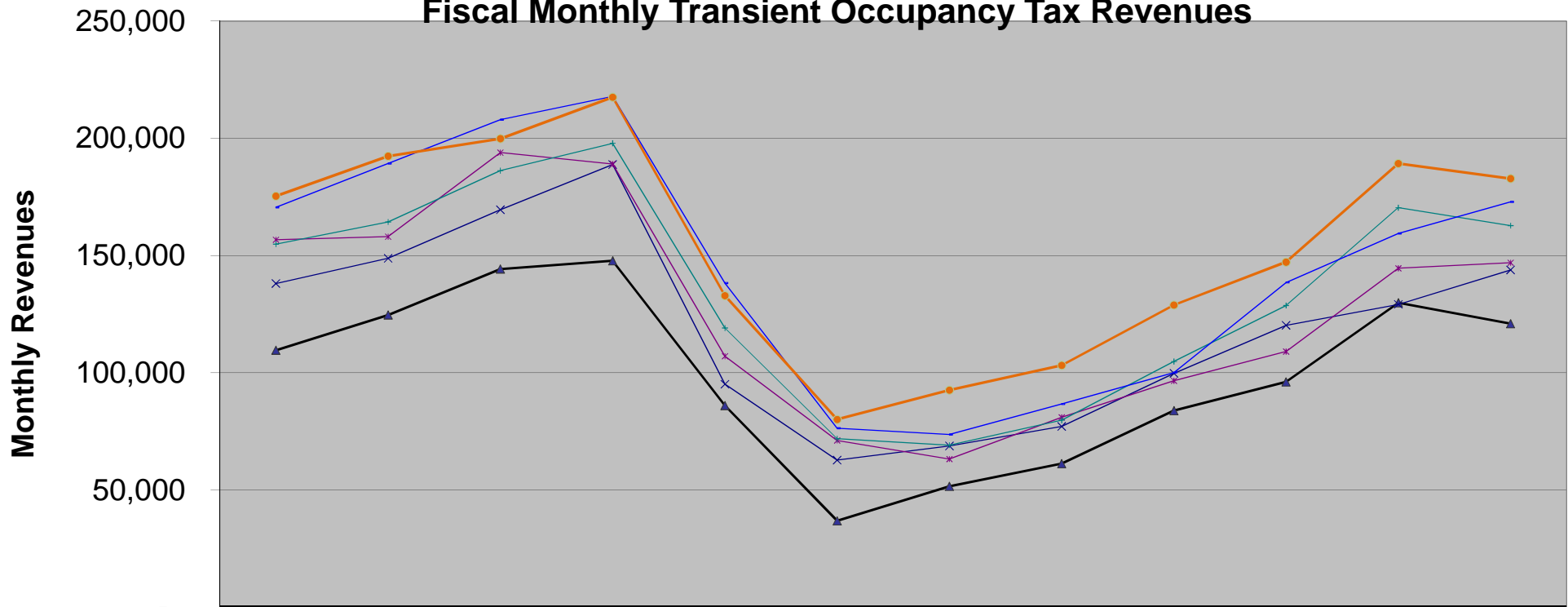
By Calendar Year

	2007	2008	2009	2010	2011	2012	2013	2014	2015
January	63,260	70,815	53,400	51,590	68,776	63,210	69,131	73,670	92,568
February	72,211	79,443	56,745	61,266	77,136	80,978	79,784	86,656	103,175
March	101,464	93,996	62,481	83,837	99,777	96,604	104,822	100,122	128,892
April	112,654	105,374	85,761	96,109	120,248	109,080	128,702	138,545	147,236
May	147,021	160,944	114,467	129,896	129,187	144,576	170,405	159,450	189,276
June	154,433	147,958	115,537	120,937	143,858	146,964	162,818	172,948	182,826
July	148,691	144,740	109,608	138,073	156,739	154,875	170,563	175,360	-
August	173,879	177,064	124,658	148,821	158,065	164,371	189,281	192,399	-
September	181,507	174,634	144,270	169,534	193,920	186,233	207,971	199,877	-
October	188,359	180,924	147,745	188,827	189,082	197,870	217,841	217,524	-
November	112,254	92,686	86,024	95,122	107,113	119,125	138,308	132,903	-
December	74,016	48,928	36,830	62,726	71,125	71,904	76,384	80,119	-
<b>Annual Totals</b>	<b>1,529,749</b>	<b>1,477,506</b>	<b>1,137,526</b>	<b>1,346,738</b>	<b>1,515,026</b>	<b>1,535,550</b>	<b>1,716,010</b>	<b>1,729,573</b>	<b>843,974</b>
		-3.4%	-23.0%	18.4%	12.5%	1.4%	11.7%	0.8%	-51.2%

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

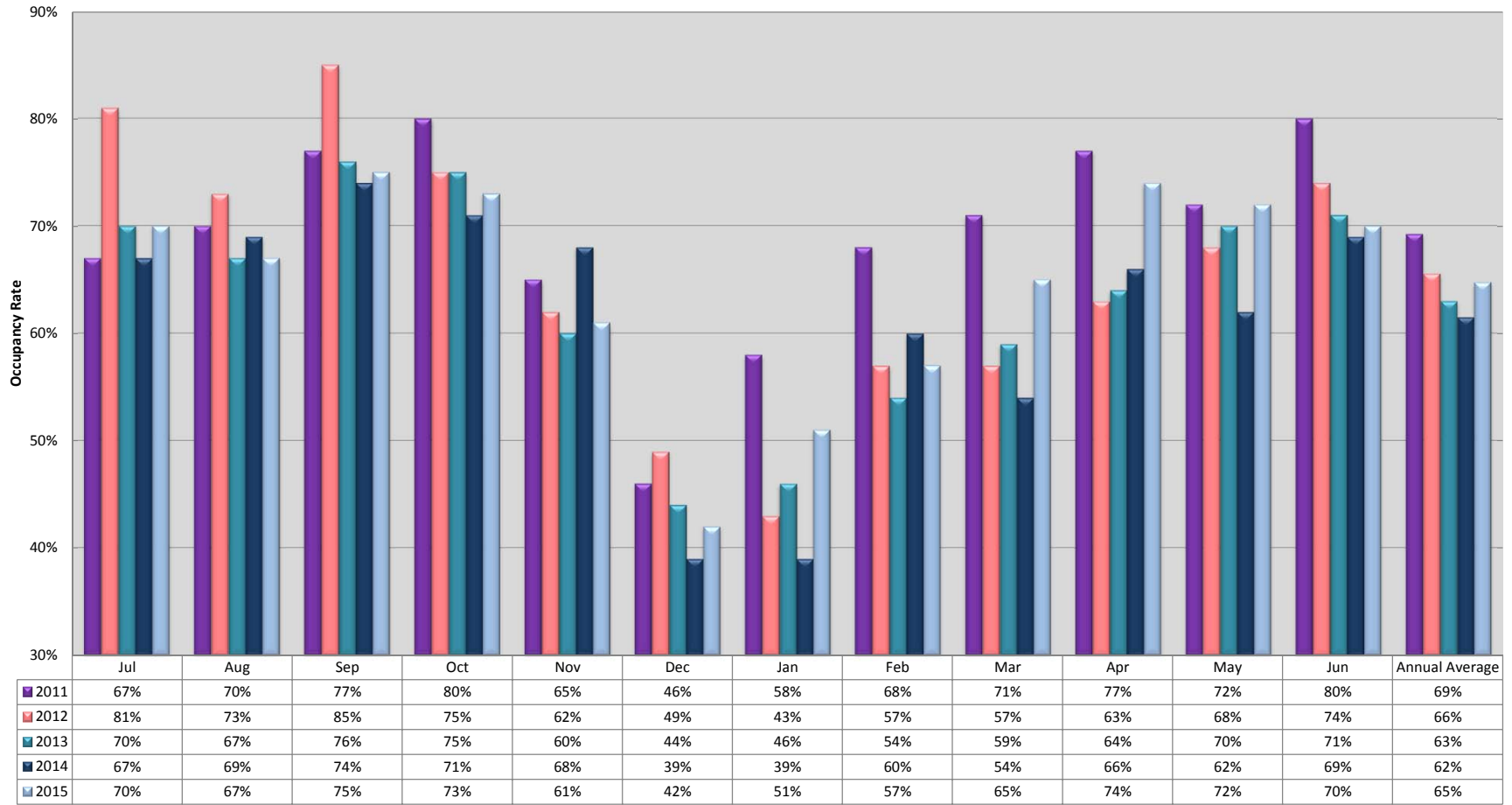


## City of St. Helena Fiscal Monthly Transient Occupancy Tax Revenues

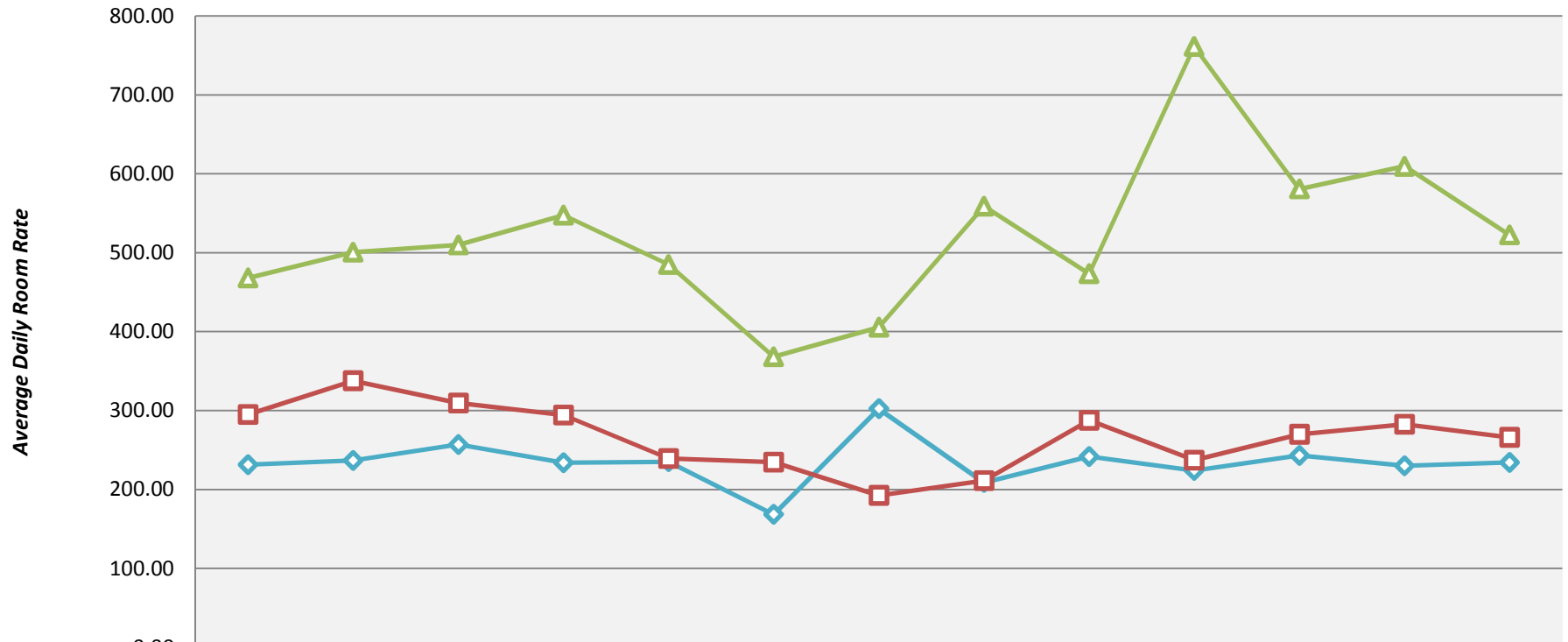


	July	August	September	October	November	December	January	February	March	April	May	June
▲ FY 09-10	109,608	124,658	144,270	147,745	86,024	36,830	51,590	61,266	83,837	96,109	129,896	120,937
× FY 10-11	138,073	148,821	169,534	188,827	95,122	62,726	68,776	77,136	99,777	120,248	129,187	143,858
✱ FY 11-12	156,739	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	154,875	164,371	186,233	197,870	119,125	71,904	69,131	79,784	104,822	128,702	170,405	162,818
◆ FY 13-14	170,563	189,281	207,971	217,841	138,308	76,384	73,670	86,656	100,122	138,545	159,450	172,948
● FY 14-15	175,360	192,399	199,877	217,524	132,903	80,119	92,568	103,175	128,892	147,236	189,276	182,826

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



## City of St. Helena Average Daily Room Rate



	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Annual Average
◆ B&B	231.51	236.83	257.03	234.03	235.21	168.46	302.33	208.83	241.72	224.09	243.05	229.93	234.42
■ Hotel/Motel	295.09	337.65	309.69	294.42	239.40	234.65	192.55	211.41	287.74	237.15	269.91	282.63	266.02
▲ STR	468.00	500.59	509.87	547.51	484.98	368.15	405.56	558.76	473.47	761.15	580.68	609.49	522.35