

City of St. Helena  
 Transient Occupancy Tax/NVTID Cash Flow Projections  
 Fiscal Year 2013/2014

Fiscal Year	Rooms	Actual												Total
		July	Aug	Sept	Oct*	Nov	Dec*	Jan*	Feb	March	April	May	June	
2013/2014 TOT	275	170,135	189,709	207,972	217,841	138,308	76,384	73,669	86,657	100,122	138,545	159,210	172,702	1,731,254
<b>Number of Entities Reporting TID</b>		<b>16</b>	<b>16</b>	<b>17</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>15</b>	<b>14</b>	
Local TID (25%)		6,772	7,666	8,278	8,691	5,457	3,035	2,910	3,433	3,907	5,487	6,127	6,723	68,486
County TID (74%)		19,953	22,692	24,503	25,724	16,152	8,982	8,615	10,161	11,565	16,243	18,137	19,901	202,627
City Admin (1%)		270	307	331	348	218	121	117	137	156	219	245	269	2,739
Total NVTID		26,996	30,664	33,112	34,763	21,827	12,138	11,642	13,731	15,628	21,949	24,509	26,893	273,852
<b>Transient Occupancy Tax Collection 8 Year History:</b>														
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
8 year Average		139,509	155,177	171,685	178,525	101,414	61,422	62,119	73,129	92,691	107,335	141,748	140,996.19	1,425,751
<b>Transient Occupancy Tax Budget to Actual Comparison:</b>														
<b>2013/2014 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		190,789	191,929	191,929	137,093	137,093	137,093	87,740	87,740	87,740	131,609	131,609	131,609	1,643,974
Actual to Date		<b>170,135</b>	<b>189,709</b>	<b>207,972</b>	<b>217,841</b>	<b>138,308</b>	<b>76,384</b>	<b>73,669</b>	<b>86,657</b>	<b>100,122</b>	<b>138,545</b>	<b>159,210</b>	<b>172,702</b>	<b>1,731,254</b>
Variance - Actual/Budget		(20,654)	(2,220)	16,043	80,748	1,215	(60,709)	(14,071)	(1,083)	12,382	6,936	27,601	41,093	105%

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 2013	\$1,327,219.26	6,417	4,539	70%	\$262.54
August 2013	\$1,513,081.75	6,417	4,737	73%	\$256.98
September 2013	\$1,620,568.62	6,300	4,729	75%	\$263.30
October 2013	\$1,704,911.15	6,417	4,732	73%	\$255.55
November 2013	\$1,071,307.48	6,300	3,944	63%	\$222.13
December 2013	\$588,931.57	6,417	2,766	42%	\$221.42
January 2014	\$573,873.05	6,417	3,031	47%	\$195.70
February 2014	\$674,879.21	5,796	3,388	58%	\$198.70
March 2014	\$768,756.37	6,417	3,743	58%	\$215.99
April 2014	\$1,082,217.30	6,300	4,363	70%	\$223.31
May 2014	\$1,221,572.83	6,417	4,202	65%	\$274.14
June 2014	\$1,334,919.78	6,300	4,584	73%	\$250.75

\*Missing 1 report

\*Missing 1 report

\*Missing 1 report

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 2013	\$79,180.40	651	143	22%	\$573.70
August 2013	\$67,824.44	651	142	22%	\$468.79
September 2013	\$112,525.09	630	144	23%	\$557.17
October 2013	\$110,428.49	651	162	25%	\$592.49
November 2013	\$81,262.93	630	123	20%	\$501.06
December 2013	\$47,602.32	651	98	14%	\$456.84
January 2014	\$39,922.79	682	78	11%	\$379.42
February 2014	\$47,560.10	616	108	17%	\$445.58
March 2014	\$65,592.55	713	121	17%	\$495.38
April 2014	\$72,324.82	690	161	24%	\$433.70
May 2014	\$105,179.39	713	148	21%	\$570.59
June 2014	\$104,267.51	690	190	27%	\$455.68

Hotel/B&B Reporting Properties	
Name	Room Count
Adagio Inn	2
Ambrose Bierce House	4
Bylund House	2
Culinary Institute of America	58
Creekside Inn	3
El Bonita Motel	48
Harvest Inn	74
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
Wydown Hotel	12

Short Term Rental Reporting Properties	
Name	Room Count
1132 Church Street	1
Bella Notte	1
Casa de Vigne	1
Casa Robles	1
Daniel & Denise Siri	1
Ethan Brown	1
Ingrid Campagne & Charles Sheldon	1
Jackson & Sandra Carr	1
James & Tracy Sweeney	1
James and Patricia Stone	1
Jean Cabral	1
Jill Russo	1
Koscy Family Vacation Rental	1
Lisa & Joel Toller	1
Maison Bleu	1
Napa Valley Hideaway	1
Fran Nester	1
Pamela Dunn	1
Paradise St. Helena	1
Perry Family Rentals	1
Podesta Property Management	1
Spirit Hill	1
Susan Moyer	1
Venge STR	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) Red Door Inn closed December 31, 2012

City of St. Helena

FY 13-14

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	1,406,400	-	1,406,400	188,768	26,996	197,130	1,367	-	-
August	1,596,294	15,388	1,580,906	189,709	30,664	220,373	1	7	43
September	1,733,094	-	1,733,094	207,971	33,112	241,264	182	-	-
October	1,815,340	-	1,815,340	217,841	34,901	252,421	(183)	24	144
November	1,160,370	7,800	1,152,570	138,308	21,827	160,135	0	8	51
December	639,543	3,009	636,534	76,384	12,138	88,522	(0)	38	413
January	618,587	4,791	613,796	73,656	11,641	85,311	14	8	48
February	724,939	2,500	722,439	86,693	13,731	100,387	(36)	42	250
March	834,349	-	834,349	100,122	15,628	115,751	0	9	148
April	1,155,042	500	1,154,542	138,545	21,949	160,494	(0)	-	-
May	1,326,752	-	1,326,752	159,210	24,509	183,719	0	12	103
June	1,448,187	9,000	1,439,187	172,702	26,893	199,596	(0)	-	-
<b>TOTAL ACTUALS</b>	<b>14,458,897</b>	<b>42,988</b>	<b>14,415,909</b>	<b>1,729,909</b>	<b>273,989</b>	<b>2,005,105</b>	<b>1,344</b>	<b>148</b>	<b>1,201</b>

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

CHART 2

	By Fiscal Years												
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	% Change	FY 11-12	% Change	FY 12-13	% Change	FY 13-14	% Change
July	121,671	141,677	148,691	144,740	109,608	138,073	26.0%	156,739	13.5%	154,875	-1.2%	168,768	9.0%
August	134,239	160,322	173,879	177,064	124,658	148,821	19.4%	158,065	6.2%	164,371	4.0%	189,709	15.4%
September	146,470	176,914	181,507	174,634	144,270	169,534	17.5%	193,920	14.4%	186,233	-4.0%	207,971	11.7%
October	145,686	189,708	188,359	180,924	147,745	188,827	27.8%	189,082	0.1%	197,870	4.6%	217,841	10.1%
November	93,674	105,316	112,254	92,686	86,024	95,122	10.8%	107,113	12.6%	119,125	11.2%	138,308	16.1%
December	58,045	67,801	74,016	48,928	36,830	62,726	70.3%	71,125	13.4%	71,904	1.1%	76,384	6.2%
January	56,767	63,260	70,815	53,400	51,590	68,776	33.3%	63,210	-8.1%	69,131	9.4%	73,656	6.5%
February	77,466	72,211	79,443	56,745	61,266	77,136	25.9%	80,978	5.0%	79,784	-1.5%	86,693	8.7%
March	98,549	101,464	93,996	62,481	83,837	99,777	19.0%	96,604	-3.2%	104,822	8.5%	100,122	-4.5%
April	100,751	112,654	105,374	85,761	96,109	120,248	25.1%	109,080	-9.3%	128,702	18.0%	138,545	7.6%
May	137,492	147,021	160,944	114,467	129,896	129,187	-0.5%	144,576	11.9%	170,405	17.9%	159,210	-6.6%
June	135,465	154,433	147,958	115,537	120,937	143,858	19.0%	146,964	2.2%	162,818	10.8%	172,702	6.1%
<b>Annual Totals</b>	<b>1,306,275</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>20.9%</b>	<b>1,517,456</b>	<b>5.2%</b>	<b>1,610,040</b>	<b>6.1%</b>	<b>1,729,909</b>	<b>1017%</b>
		14.3%	3.0%	-15.0%	-8.8%	20.9%							

Completed FY Years Average	Percent of Total Year		
	Mth	Qtr	Semi
139,509	9.8%		
155,177	10.9%		
171,685	12.0%	32.7%	
178,525	12.5%		
101,414	7.1%		
61,422	4.3%	23.9%	56.7%
62,119	4.4%		
73,129	5.1%		
92,691	6.5%	16.0%	
107,335	7.5%		
141,749	9.9%		
140,996	9.9%	27.4%	43.3%
1,425,751	100.0%	100.0%	100.0%

Fiscal Quarters

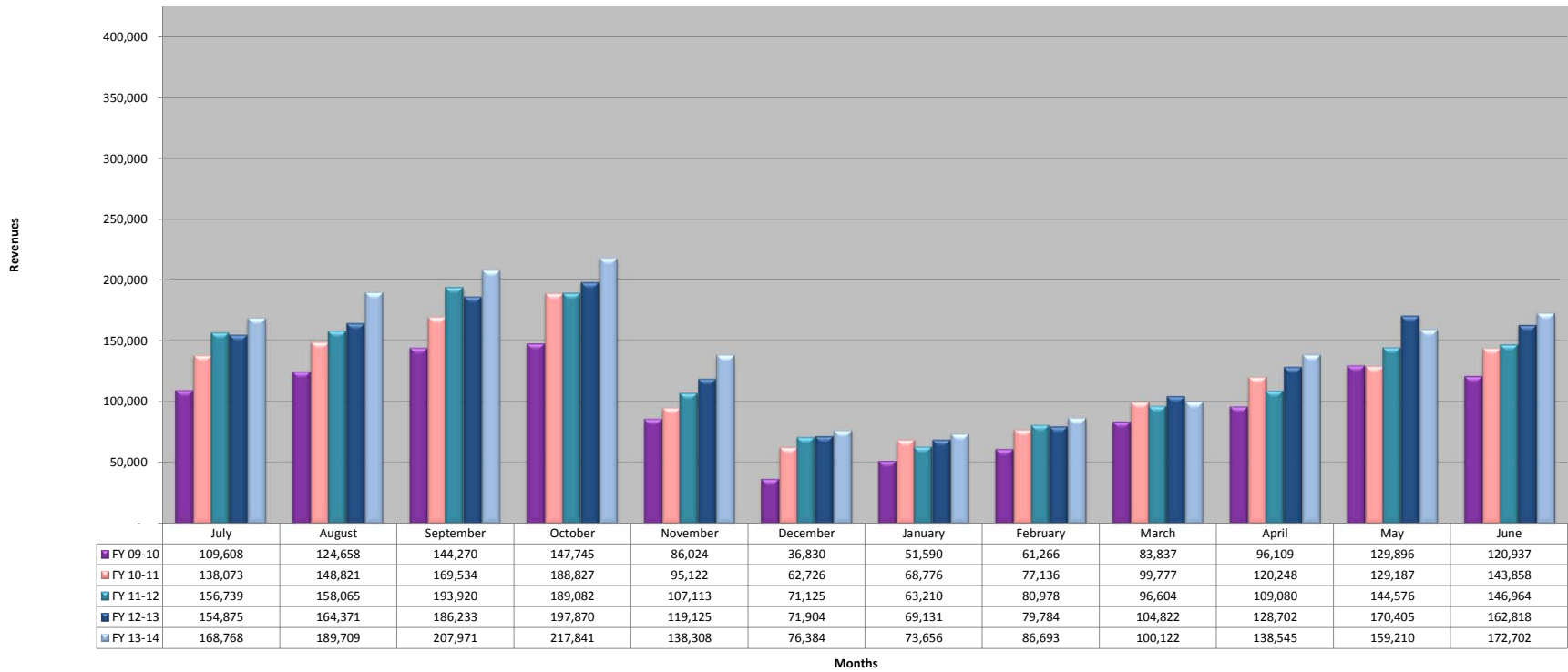
1st Quarter Trend	402,380	478,913	504,077	496,438	378,536	456,428	20.6%	508,724	11.5%	505,479	-0.6%	566,448	12.1%
2nd Quarter Trend	297,405	362,825	374,629	322,538	270,599	346,675	28.1%	367,320	6.0%	388,899	5.9%	432,533	11.2%
3rd Quarter Trend	232,782	236,935	244,254	172,626	196,693	245,689	24.9%	240,792	-2.0%	253,737	5.4%	260,470	2.7%
4th Quarter Trend	373,708	414,108	414,276	315,765	346,942	393,293	13.4%	400,620	1.9%	461,925	15.3%	470,458	1.8%
1st Half Trend	699,785	841,738	878,706	818,976	649,135	803,103	23.7%	876,044	9.1%	894,378	2.1%	998,981	11.7%
2nd Half Trend	606,490	651,043	658,530	488,391	543,635	638,982	17.5%	641,412	0.4%	715,662	11.6%	730,928	2.1%

By Calendar Year

	2006	2007	2008	2009	2010	2011	2012	2013	2014
January	56,767	63,260	70,815	53,400	51,590	68,776	63,210	69,131	73,656
February	77,466	72,211	79,443	56,745	61,266	77,136	80,978	79,784	86,693
March	98,549	101,464	93,996	62,481	83,837	99,777	96,604	104,822	100,122
April	100,751	112,654	105,374	85,761	96,109	120,248	109,080	128,702	138,545
May	137,492	147,021	160,944	114,467	129,896	129,187	144,576	170,405	159,210
June	135,465	154,433	147,958	115,537	120,937	143,858	146,964	162,818	172,702
July	141,677	148,691	144,740	109,608	138,073	156,739	154,875	168,768	-
August	160,322	173,879	177,064	124,658	148,821	158,065	164,371	189,709	-
September	176,914	181,507	174,634	144,270	169,534	193,920	186,233	207,971	-
October	189,708	188,359	180,924	147,745	188,827	189,082	197,870	217,841	-
November	105,316	112,254	92,686	86,024	95,122	107,113	119,125	138,308	-
December	67,801	74,016	48,928	36,830	62,726	71,125	71,904	76,384	-
<b>Annual Totals</b>	<b>1,448,228</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>1,535,790</b>	<b>1,714,643</b>	<b>730,928</b>
		5.6%	-3.4%	-23.0%	18.4%	12.5%	1.4%	11.6%	-57.4%

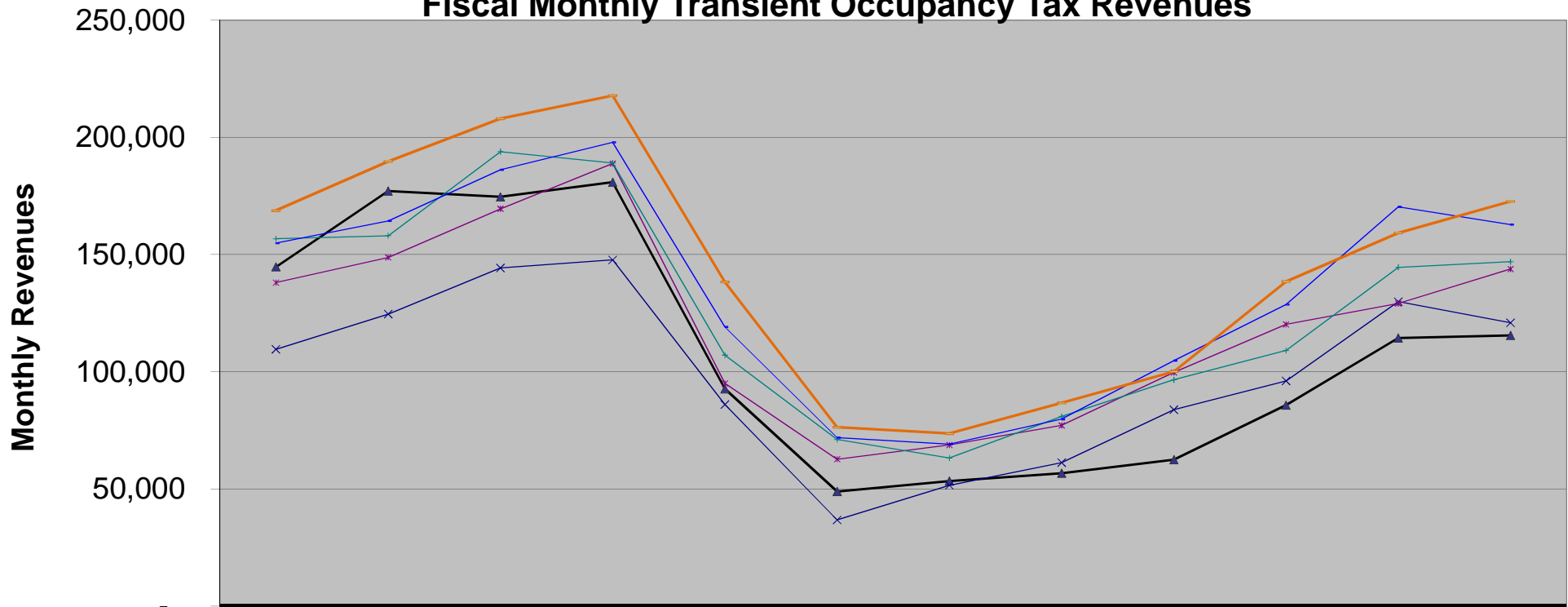
Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
62,119	4.3%		
73,129	5.1%		
92,691	6.4%	15.8%	
107,335	7.4%		
141,749	9.8%		
140,996	9.8%	27.0%	42.8%
145,396	10.1%		
158,169	10.9%		
175,287	12.1%	33.1%	
183,216	12.7%		
102,520	7.1%		
61,904	4.3%	24.1%	57.2%
1,444,511	100.0%	100.0%	100.0%

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



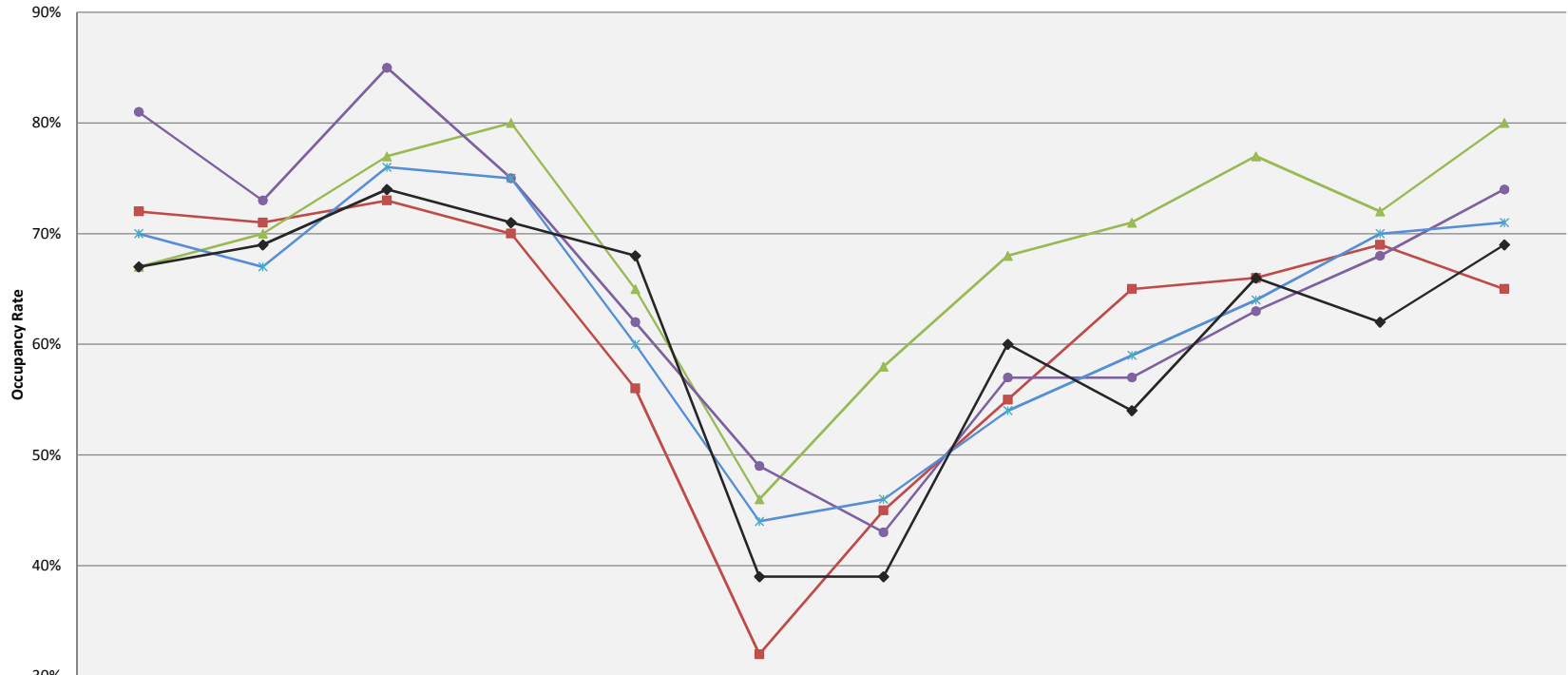
Months

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



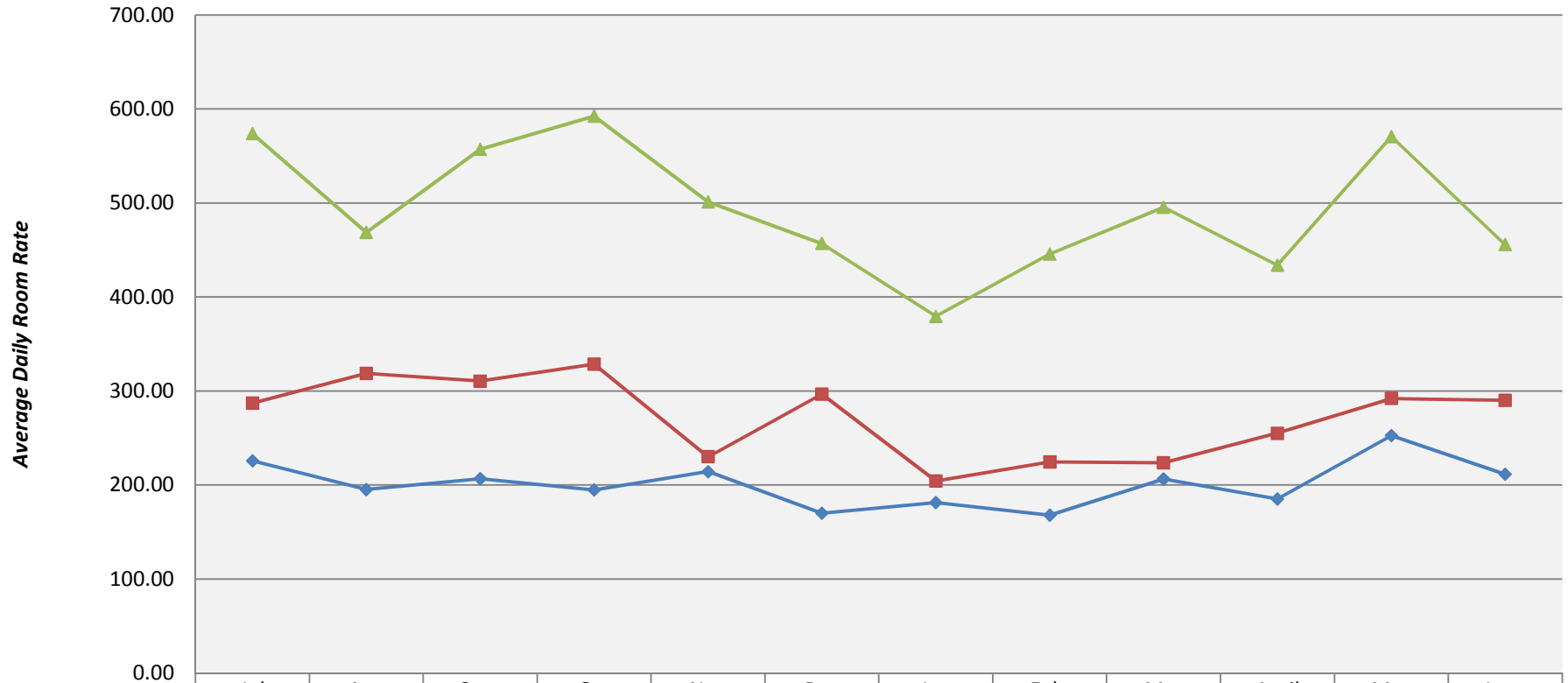
	July	August	September	October	November	December	January	February	March	April	May	June
▲ FY 08-09	144,740	177,064	174,634	180,924	92,686	48,928	53,400	56,745	62,481	85,761	114,467	115,537
× FY 09-10	109,608	124,658	144,270	147,745	86,024	36,830	51,590	61,266	83,837	96,109	129,896	120,937
★ FY 10-11	138,073	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	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	168,768	189,709	207,971	217,841	138,308	76,384	73,656	86,693	100,122	138,545	159,210	172,702

### 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%	64%	70%	71%
— 2014	67%	69%	74%	71%	68%	39%	39%	60%	54%	66%	62%	69%

## City of St. Helena Average Daily Room Rate



	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
◆ B&B	225.73	195.21	206.63	194.80	214.25	170.00	181.33	167.85	206.28	185.08	252.68	211.53
■ Hotel/Motel	287.09	318.74	310.54	328.45	230.01	296.57	204.32	224.41	223.75	255.16	292.02	289.99
▲ STR	573.70	468.79	557.17	592.49	501.06	456.84	379.42	445.58	495.38	433.70	570.59	455.68