

City of St. Helena
 Transient Occupancy Tax/NVTID Cash Flow Projections
 Fiscal Year 2015/2016

Fiscal Year	Rooms	Actual												Total
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	
2015/2016 TOT	295	197,201	200,328	233,895	252,864	141,514	94,137	90,886	110,677	135,438	166,550	176,526	180,100	1,980,116
<i>Number of Entities Reporting TID *Note 5</i>		17	14	18	15	13	10	12	13	12	12	14	15	
Local TID (25%)		7,508	7,779	9,059	9,837	5,547	3,671	3,595	4,400	5,261	6,653	6,966	7,127	77,402
County TID (74%)		22,224	23,025	26,815	29,117	16,418	10,865	10,641	13,035	15,572	19,455	20,620	21,095	228,883
City Admin (1%)		302	311	362	407	780	147	144	215	219	263	279	285	3,714
Total NVTID		30,034	31,115	36,236	39,361	22,745	14,683	14,379	17,650	21,052	26,371	27,865	28,508	310,000
Transient Occupancy Tax Collection 10 Year History:														
2014/2015	275	175,360	192,423	199,877	217,524	132,903	80,119	92,568	103,175	128,892	147,236	189,266	189,075	1,848,419
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
10 year Average		146,200	162,312	178,133	186,357	108,253	64,788	66,319	77,486	97,054	114,446	148,270	148,999.22	1,498,617
Transient Occupancy Tax Budget to Actual Comparison:														
2015/2016 TOT		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
Adopted Budget		181,789	199,189	206,814	224,439	138,539	84,539	97,439	91,439	99,814	179,064	179,064	179,089	1,861,216
Actual to Date		197,201	200,328	233,656	251,818	139,394	94,137	90,886	110,365	135,438	165,380	176,526	180,100	1,975,229
Variance - Actual/Budget		15,412	1,139	26,842	27,379	855	9,598	(6,553)	18,926	35,624	(13,684)	(2,538)	1,011	106%

Hotel/B&B Occupancy and Average Daily Room Rate						
Period	Gross Rent Reported	Total Rooms Available	Total Room Nights Available	Total Room Nights Rented	Occupancy Percentage	Average Daily Room Rate
July 2015	\$1,483,093.32	214	6,634	4,864	73%	\$272.36
August 2015	\$1,537,766.30	214	6,634	4,898	74%	\$294.87
September 2015	\$1,784,363.87	214	6,420	5,148	80%	\$285.76
October 2015	\$1,944,733.62	215	6,665	5,421	81%	\$294.20
November 2015	\$1,102,395.69	215	6,450	4,307	67%	\$228.87
December 2015	\$730,569.11	215	6,665	3,506	53%	\$208.27
January 2016	\$719,271.27	215	6,665	3,605	54%	\$226.10
February 2016	\$872,326.52	215	6,235	4,010	64%	\$216.22
March 2016	\$1,049,308.39	215	6,665	4,328	65%	\$242.45
April 2016	\$1,309,403.73	215	6,450	4,980	77%	\$257.04
May 2016	\$1,382,120.64	215	6,665	4,869	73%	\$260.71
June 2016	\$1,402,461.97	215	6,450	4,636	72%	\$267.90
Year to Date Average Occupancy Percentage:			69%	Year to Date Average Daily Room Rate:		\$254.56

Short Term Rental Occupancy and Average Daily Room Rate						
Period	Gross Rent Reported	Total Rooms Available	Total Room Nights Available	Total Room Nights Rented	Occupancy Percentage	Average Daily Room Rate
July 2015	\$160,249.11	22	682	230	34%	\$642.64
August 2015	\$134,731.81	22	682	236	35%	\$669.97
September 2015	\$164,760.87	22	660	279	42%	\$626.70
October 2015	\$162,468.22	22	682	257	38%	\$656.17
November 2015	\$76,885.87	22	660	131	20%	\$658.29
December 2015	\$53,904.40	22	682	87	13%	\$647.21
January 2016	\$45,449.59	22	682	101	15%	\$520.49
February 2016	\$50,791.42	22	638	91	14%	\$560.94
March 2016	\$82,767.46	22	682	123	18%	\$672.91
April 2016	\$89,799.91	22	660	139	21%	\$610.41
May 2016	\$94,277.18	22	682	119	17%	\$666.60
June 2016	\$98,372.09	22	660	156	25%	\$720.74
Year to Date Average Occupancy Percentage:			24.3%	Year to Date Average Daily Room Rate:		\$637.76

City Hotel/B&B Reporting Properties	
Name	Room Count
Adagio Inn	2
Ambrose Bierce House* <i>Note 9</i>	0
Wine Country Villa * <i>Note 8</i>	2
Culinary Institute of America	58
Creekside Inn * <i>See Note 7</i>	3
El Bonita Motel	48
Harvest Inn	78
Hotel St. Helena	18
Southbridge - Napa Valley	21
Judy's B & B	1
Inn St. Helena * <i>Note 9</i>	8
Sunny Acres	2
Vineyard Country Inn	20
Wydown Hotel	12
Total Available Rooms:	273

City 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
Podesta Property Management	1
Susan Moyer	1
Venge STR	1
Total Available Rooms:	22

- 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 changed ownership June 2014
 - 8) Bylund House was purchased by Wine Country Villa on 09/01/2014
 - 9) Inn St. Helena purchased Ambrose Bierce & combined on 10/1/2015

City of St. Helena
FY 15-16
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	
July	1,643,342	-	1,643,342	197,201	30,159	227,459	226	32	193
August	1,672,498	3,100	1,669,398	200,328	31,115	231,443	0	26	153
September	1,956,625	7,500	1,949,125	233,895	36,236	270,201	69	34	176
October	2,107,202	-	2,107,202	252,864	39,347	292,510	299	41	244
November	1,179,282	-	1,179,282	141,514	22,187	164,547	847	41	247
December	788,474	4,000	784,474	94,137	14,683	108,820	0	-	-
January	764,721	7,337	757,384	90,886	14,379	105,307	42	6	36
February	926,118	3,813	922,305	110,677	17,533	128,210	1	4	36
March	1,132,076	3,424	1,128,652	135,438	21,043	156,491	9	1,769	3,390
April	1,399,204	-	1,399,204	167,904	26,291	194,195	(0)	-	-
May	1,473,200	3,198	1,470,002	176,400	27,865	204,265	0	-	-
June	1,500,834	-	1,500,834	180,100	28,318	208,418	(0)	6	36
TOTAL ACTUALS	16,543,574	32,372	16,511,202	1,981,344	309,156	2,291,867	1,492	1,958	4,512

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

CHART 2

	By Fiscal Years														Completed FY Years Average	Percent of Total Year		
	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	FY 15-16	% Change		Mth	Qtr	Semi
	July	148,691	144,740	109,608	138,073	156,739	13.5%	154,875	-1.2%	170,563	10.1%	175,360	2.8%	197,201	12.5%	149,831	9.8%	
August	173,879	177,064	124,658	148,821	158,065	6.2%	164,371	4.0%	189,281	15.2%	192,399	1.6%	200,328	4.1%	166,067	10.9%		
September	181,507	174,634	144,270	169,534	193,920	14.4%	186,233	-4.0%	207,971	11.7%	199,877	-3.9%	233,895	17.0%	182,243	12.0%	32.7%	
October	188,359	180,924	147,745	188,827	189,082	0.1%	197,870	4.6%	217,841	10.1%	217,524	-0.1%	252,864	16.2%	191,022	12.5%		
November	112,254	92,686	86,024	95,122	107,113	12.8%	119,125	11.2%	138,308	16.1%	132,903	-3.9%	141,514	6.5%	110,442	7.2%		
December	74,016	48,928	36,830	62,726	71,125	13.4%	71,904	1.1%	76,384	6.2%	80,119	4.9%	94,137	17.5%	65,254	4.3%	24.1%	56.8%
January	70,815	53,400	51,590	68,776	63,210	-8.1%	69,131	9.4%	73,670	6.6%	92,568	25.7%	90,886	-1.8%	67,895	4.5%		
February	79,443	56,745	61,266	77,136	80,978	5.0%	79,784	-1.5%	86,656	8.6%	103,175	19.1%	110,677	7.3%	78,148	5.1%		
March	93,996	62,481	83,837	99,777	96,604	-3.2%	104,822	8.5%	100,122	-4.5%	128,892	28.7%	135,438	5.1%	96,316	6.3%	15.9%	
April	105,374	85,761	96,109	120,248	109,080	-9.3%	128,702	18.0%	138,545	7.6%	147,236	6.3%	167,904	14.0%	116,382	7.6%		
May	160,944	114,467	129,896	129,187	144,576	11.9%	170,405	17.9%	159,450	-6.4%	189,276	18.7%	176,400	-6.8%	149,775	9.8%		
June	147,958	115,537	120,937	143,858	146,964	2.2%	162,818	10.8%	172,948	6.2%	189,075	9.3%	180,100	-4.7%	150,012	9.8%	27.3%	43.2%
Annual Totals	1,537,236	1,307,367	1,192,770	1,442,085	1,517,456	27.2%	1,610,040	6.1%	1,731,739	7.6%	1,848,404	7%	1,981,344	7.2%	1,523,387.13	100.0%		
		-15.0%	-8.8%	20.9%	5.2%		6.1%		7.6%		6.7%		7.2%					

Fiscal Quarters

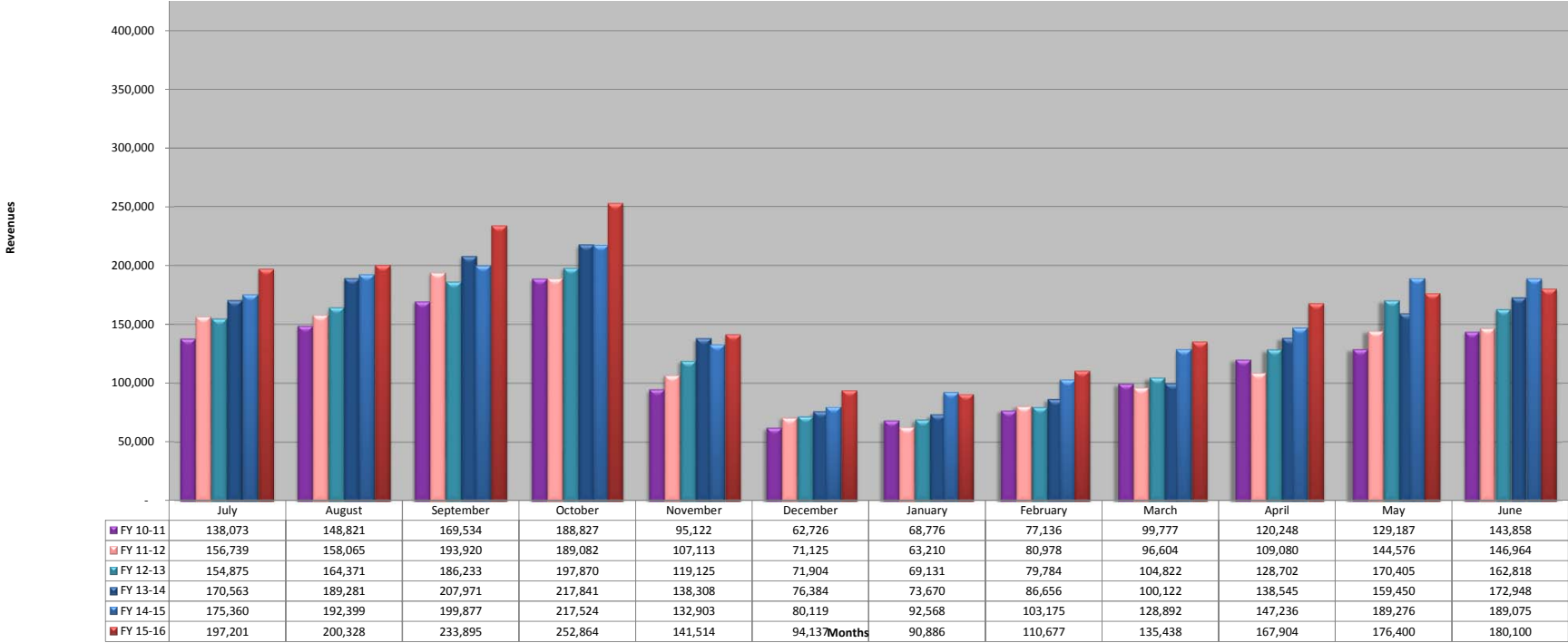
1st Quarter Trend	504,077	496,438	378,536	456,428	508,724	11.5%	505,479	-0.6%	567,815	12.3%	567,636	0.0%
2nd Quarter Trend	374,629	322,538	270,599	346,675	367,320	6.0%	388,899	5.9%	432,533	11.2%	430,546	-0.5%
3rd Quarter Trend	244,254	172,626	196,693	245,689	240,792	-2.0%	253,737	5.4%	260,448	2.6%	324,635	24.6%
4th Quarter Trend	414,276	315,765	346,942	393,293	400,620	1.9%	461,925	15.3%	470,943	2.0%	525,587	11.6%
1st Half Trend	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%
2nd Half Trend	658,530	488,391	543,635	638,982	641,412	0.4%	715,662	11.6%	731,391	2.2%	850,222	16.2%

By Calendar Year

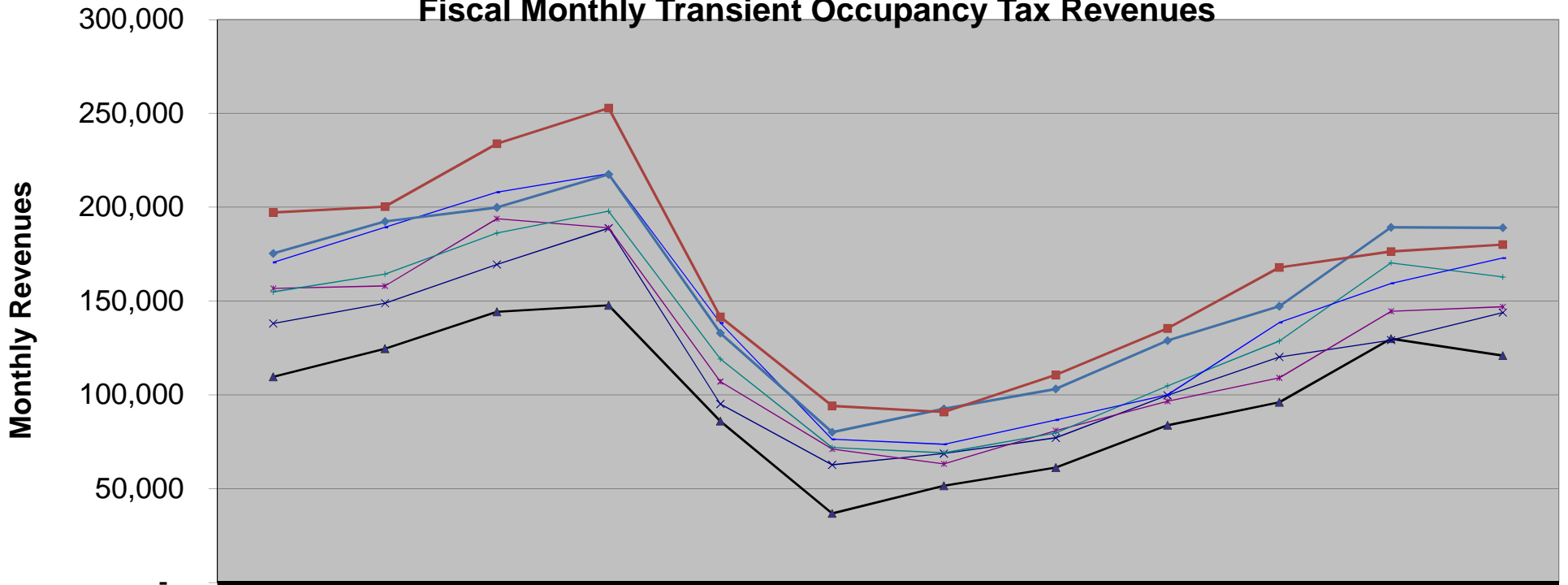
	2008	2009	2010	2011	2012	2013	2014	2015	2016
January	70,815	53,400	51,590	68,776	63,210	69,131	73,670	92,568	90,886
February	79,443	56,745	61,266	77,136	80,978	79,784	86,656	103,175	110,677
March	93,996	62,481	83,837	99,777	96,604	104,822	100,122	128,892	135,438
April	105,374	85,761	96,109	120,248	109,080	128,702	138,545	147,236	167,904
May	160,944	114,467	129,896	129,187	144,576	170,405	159,450	189,276	176,400
June	147,958	115,537	120,937	143,858	146,964	162,818	172,948	189,075	180,100
July	144,740	109,608	138,073	156,739	154,875	170,563	175,360	197,201	
August	177,064	124,658	148,821	158,065	164,371	189,281	192,399	200,328	
September	174,634	144,270	169,534	193,920	186,233	207,971	199,877	233,895	
October	180,924	147,745	188,827	189,082	197,870	217,841	217,524	252,864	
November	92,686	86,024	95,122	107,113	119,125	138,308	132,903	141,514	
December	48,928	36,830	62,726	71,125	71,904	76,384	80,119	94,137	
Annual Totals	1,477,506	1,137,526	1,346,738	1,515,026	1,535,790	1,716,010	1,716,010	1,729,573	1,970,161
		-23.0%	18.4%	12.5%	1.4%	11.7%	0.0%	0.8%	13.9%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
67,895	4.5%		
78,148	5.2%		
96,316	6.4%	16.1%	
116,382	7.7%		
149,775	9.9%		
150,012	9.9%	27.6%	43.6%
155,895	10.3%		
160,377	10.6%		
179,427	11.9%	32.8%	
187,048	12.4%		
106,396	7.1%		
61,316	4.1%	23.5%	56.4%
1,508,987	100.0%	100.0%	100.0%

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

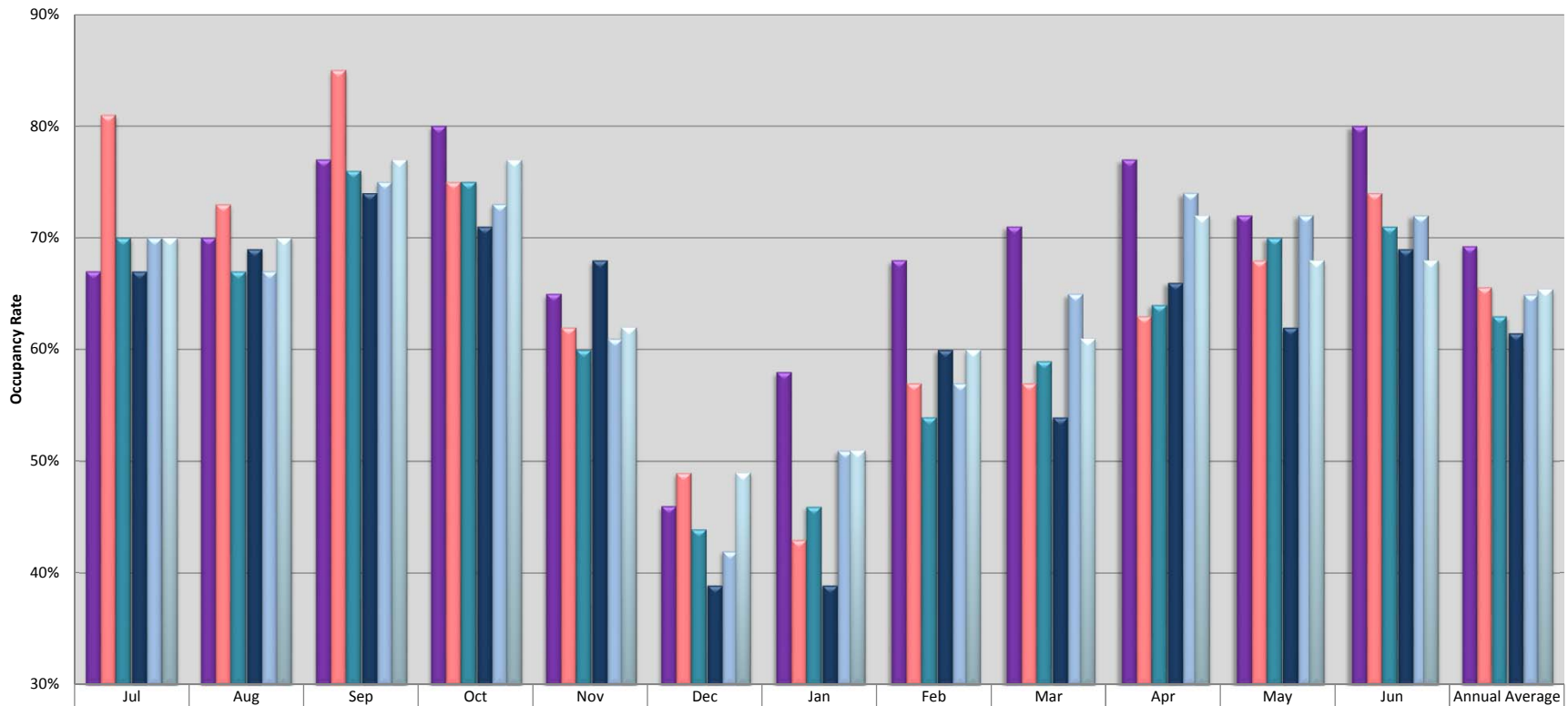


City of St. Helena Fiscal Monthly Transient Occupancy Tax Revenues



	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	189,075
■ FY 15-16	197,201	200,328	233,895	252,864	141,514	94,137	90,886	110,677	135,438	167,904	176,400	180,100

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Annual Average
■ 2011	67%	70%	77%	80%	65%	46%	58%	68%	71%	77%	72%	80%	69%
■ 2012	81%	73%	85%	75%	62%	49%	43%	57%	57%	63%	68%	74%	66%
■ 2013	70%	67%	76%	75%	60%	44%	46%	54%	59%	64%	70%	71%	63%
■ 2014	67%	69%	74%	71%	68%	39%	39%	60%	54%	66%	62%	69%	62%
■ 2015	70%	67%	75%	73%	61%	42%	51%	57%	65%	74%	72%	72%	65%
■ 2016	70%	70%	77%	77%	62%	49%	51%	60%	61%	72%	68%	68%	65%

City of St. Helena Average Daily Room Rate

