

City of St. Helena  
 Transient Occupancy Tax/NVTID Cash Flow Projections  
 Fiscal Year 2016/2017

Fiscal Year	Rooms	Actual												Total
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	
2016/2017 TOT	292	199,527.10	206,851.31	234,593	247,548	155,756	96,020	108,364	143,880	176,069	216,515	229,484	243,135	2,257,741.48
<b>Number of Entities Reporting TID *Note 5</b>		<b>14</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>11</b>								
Local TID (25%)		7,837	473	9,094	9,754	6,124								33,283
County TID (74%)		23,198	24,236	26,919	28,871	18,128								121,351
City Admin (1%)		313	328	364	400	245								1,651
Total NVTID		31,349	25,038	36,377	39,025	24,498	-	-	-	-	-	-	-	156,286
<b>Transient Occupancy Tax Collection 10 Year History:</b>														
2015/2016	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
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
<b>Transient Occupancy Tax Budget to Actual Comparison:</b>														
2016/2017 TOT		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
Adopted Budget		201,145	204,335	238,573	257,921	144,344	96,020	108,364	143,880	176,069	216,515	229,484	243,135	2,259,785
Actual to Date		199,527	206,851	234,593	247,548	155,756								1,044,274
Variance - Actual/Budget		(1,618)	2,517	(3,980)	(10,374)	11,411	(96,020)	(108,364)	(143,880)	(176,069)	(216,515)	(229,484)	(243,135)	46%

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 2016	\$1,538,154.40	273	8,463	4,918	58%	\$312.76
August 2016	\$1,608,893.58	273	8,463	4,970	59%	\$323.72
September 2016	\$1,789,654.41	215	6,450	4,912	76%	\$364.34
October 2016	\$1,910,314.62	215	6,665	4,998	75%	\$382.22
November 2016	\$1,213,014.11	215	6,450	4,257	66%	\$284.95
December 2016		215	6,665		0%	
January 2017		215	6,665		0%	
February 2017		215	6,020		0%	
March 2017		215	6,665		0%	
April 2017		215	6,450		0%	
May 2017		215	6,665		0%	
June 2017		215	6,450		0%	
Year to Date Average Occupancy Percentage:		67%		Year to Date Average Daily Room Rate:		\$333.60

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 2016	\$124,571.42	19	589	222	38%	\$561.13
August 2016	\$114,867.30	19	589	203	34%	\$565.85
September 2016	\$165,285.40	18	540	255	47%	\$648.18
October 2016	\$153,968.29	18	558	251	45%	\$613.42
November 2016	\$84,949.83	18	540	126	23%	\$674.21
December 2016		19	589		0%	
January 2017		19	589		0%	
February 2017		19	532		0%	
March 2017		19	589		0%	
April 2017		19	570		0%	
May 2017		19	589		0%	
June 2017		19	570		25%	
Year to Date Average Occupancy Percentage:		37.5%		Year to Date Average Daily Room Rate:		\$612.56

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
Los Alcobas * <i>Note 10</i>	
<b>Total Available Rooms:</b>	<b>273</b>

City Short Term Rental Reporting Properties	
Name	Room Count
1132 Church Street	
Bella Notte	
Casa de Vigne	
Brotemarkle STR	
Casa Robles	
Daniel & Denise Siri	
Ethan Brown	
Ingrid Campagne & Charles Sheldon	
Jackson & Sandra Carr	
James and Patricia Stone	1
Jean Cabral	1
Jill Russo	1
Matthew Demchuk	1
Napa Valley Hideaway	1
Pamela Dunn	1
Susan Moyer	1
Venge STR	1
<b>Total Available Rooms:</b>	<b>17</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 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 10/1/2016
  - 10) Los Alcobas scheduled open in January 2017

City of St. Helena

FY 16-17

TOT Revenues Summary

TOT Operator	Total Fiscal Year									
	Receipts	Less Exempt	Taxable Receipts	City Tax Due 12%	TBID Tax Due 2%	TOT/TID PAID	(Under) Over Paid	Penalties Paid Interest	Penalty	
July	1,673,226	10,500	1,662,726	199,527	31,354	230,880	(0)	-	-	
August	1,728,261	4,500	1,723,761	206,851	32,625	239,477	1	-	-	
September	1,954,940	-	1,954,940	234,593	36,376	271,041	72	10	61	
October	2,064,283	-	2,064,283	247,714	39,005	286,729	10	16	94	
November	1,297,964	-	1,297,964	155,756	24,497	180,260	7	-	-	
December	-	-	-	-	-	-	-	-	-	
January	-	-	-	-	-	-	-	-	-	
February	-	-	-	-	-	-	-	-	-	
March	-	-	-	-	-	-	-	-	-	
April	-	-	-	-	-	-	-	-	-	
May	-	-	-	-	-	-	-	-	-	
June	-	-	-	-	-	-	-	-	-	
<b>TOTAL ACTUALS</b>	<b>8,718,673</b>	<b>15,000</b>	<b>8,703,673</b>	<b>1,044,441</b>	<b>163,857</b>	<b>1,208,387</b>	<b>90</b>	<b>26</b>	<b>155</b>	

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	FY 12-13	FY 13-14	% Change	FY 14-15	% Change	FY 15-16	% Change	FY 16-17	% Change		Mth	Qtr	Semi
	July	148,691	144,740	109,608	138,073	156,739	154,875	170,563	-1.2%	175,360	2.8%	197,201	12.5%	199,527	13.8%	155,094	9.9%	
August	173,879	177,064	124,658	148,821	158,065	164,371	189,281	4.0%	192,399	1.6%	200,328	4.1%	206,851	7.5%	169,874	10.8%		
September	181,507	174,634	144,270	169,534	193,920	186,233	207,971	-4.0%	199,877	-3.9%	233,895	17.0%	234,593	17.4%	187,982	11.9%	32.6%	
October	188,359	180,924	147,745	188,827	189,082	197,870	217,841	4.6%	217,524	-0.1%	252,864	16.2%	247,714	13.9%	197,893	12.6%		
November	112,254	92,686	86,024	95,122	107,113	119,125	138,308	11.2%	132,903	-3.9%	141,514	6.5%	155,756	17.2%	113,894	7.2%		
December	74,016	48,928	36,830	62,726	71,125	71,904	76,384	1.1%	80,119	4.9%	94,137	17.5%	-	-100.0%	68,463	4.3%	24.2%	56.7%
January	70,815	53,400	51,590	68,776	63,210	69,131	73,670	9.4%	92,568	25.7%	90,886	-1.8%	-	-100.0%	70,450	4.5%		
February	79,443	56,745	61,266	77,136	80,978	79,784	86,656	-1.5%	103,175	19.1%	110,677	7.3%	-	-100.0%	81,762	5.2%		
March	93,996	62,481	83,837	99,777	96,604	104,822	100,122	8.5%	128,892	28.7%	135,438	5.1%	-	-100.0%	100,663	6.4%	16.1%	
April	105,374	85,761	96,109	120,248	109,080	128,702	138,545	18.0%	147,236	6.3%	167,904	14.0%	-	-100.0%	122,107	7.8%		
May	160,944	114,467	129,896	129,187	144,576	170,405	159,450	17.9%	189,276	18.7%	176,400	-6.8%	-	-100.0%	152,733	9.7%		
June	147,958	115,537	120,937	143,858	146,964	162,818	172,948	10.8%	189,075	9.3%	180,058	-4.8%	-	-100.0%	153,350	9.7%	27.2%	43.3%
<b>Annual Totals</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>1,610,040</b>	<b>1,731,739</b>	<b>6.1%</b>	<b>1,848,404</b>	<b>6.7%</b>	<b>1,981,302</b>	<b>7%</b>	<b>1,044,441</b>	<b>495.6%</b>	<b>1,574,266.56</b>	<b>100.0%</b>		
		-15.0%	-8.8%	20.9%	5.2%	6.1%	7.6%		6.7%		7.2%		-47.3%					

Fiscal Quarters

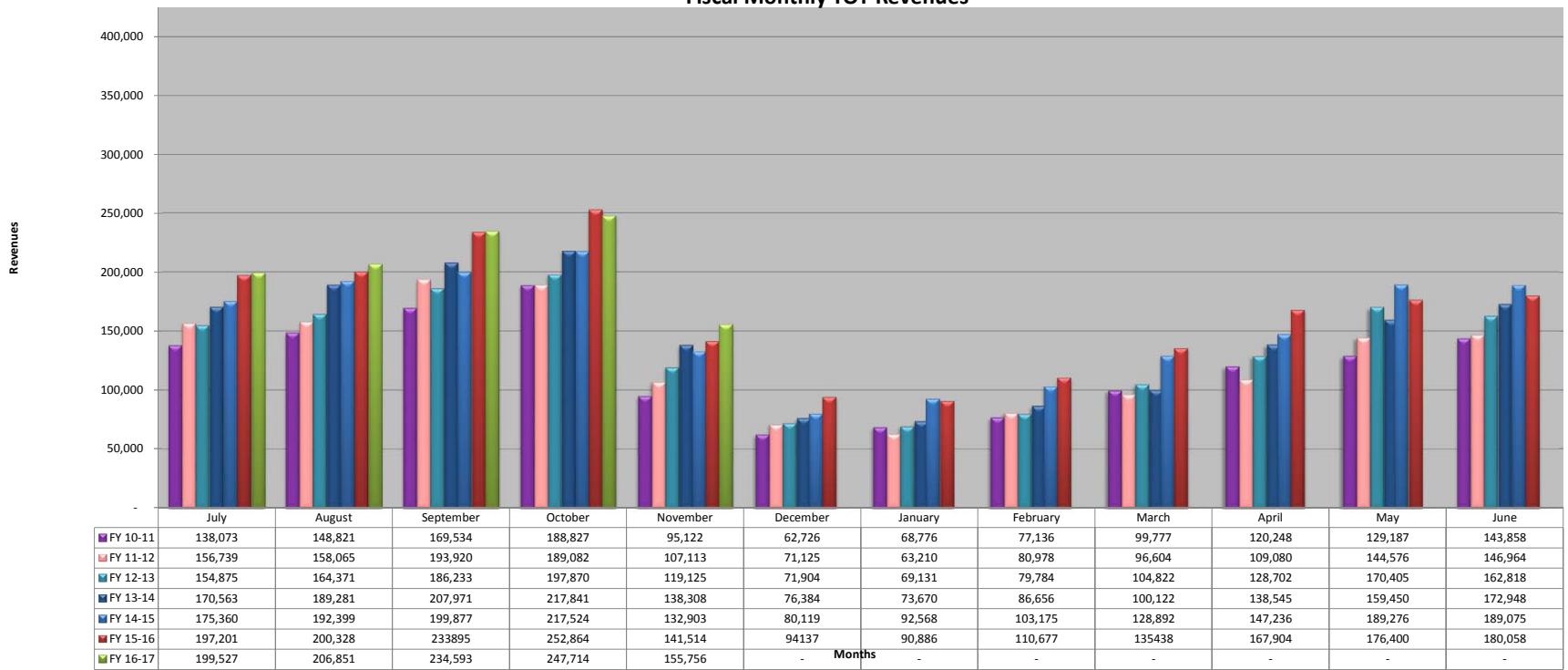
1st Quarter Trend	504,077	496,438	378,536	456,428	508,724	11.5%	505,479	-0.6%	567,815	12.3%	567,636	0.0%	631,424	11.2%
2nd Quarter Trend	374,629	322,538	270,599	346,675	367,320	6.0%	388,899	5.9%	432,533	11.2%	430,546	-0.5%	488,515	13.5%
3rd Quarter Trend	244,254	172,626	196,693	245,689	240,792	-2.0%	253,737	5.4%	260,448	2.6%	324,635	24.6%	337,001	3.8%
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%	524,362	-0.2%
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%	1,119,939	12.2%
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%	861,363	1.3%

By Calendar Year

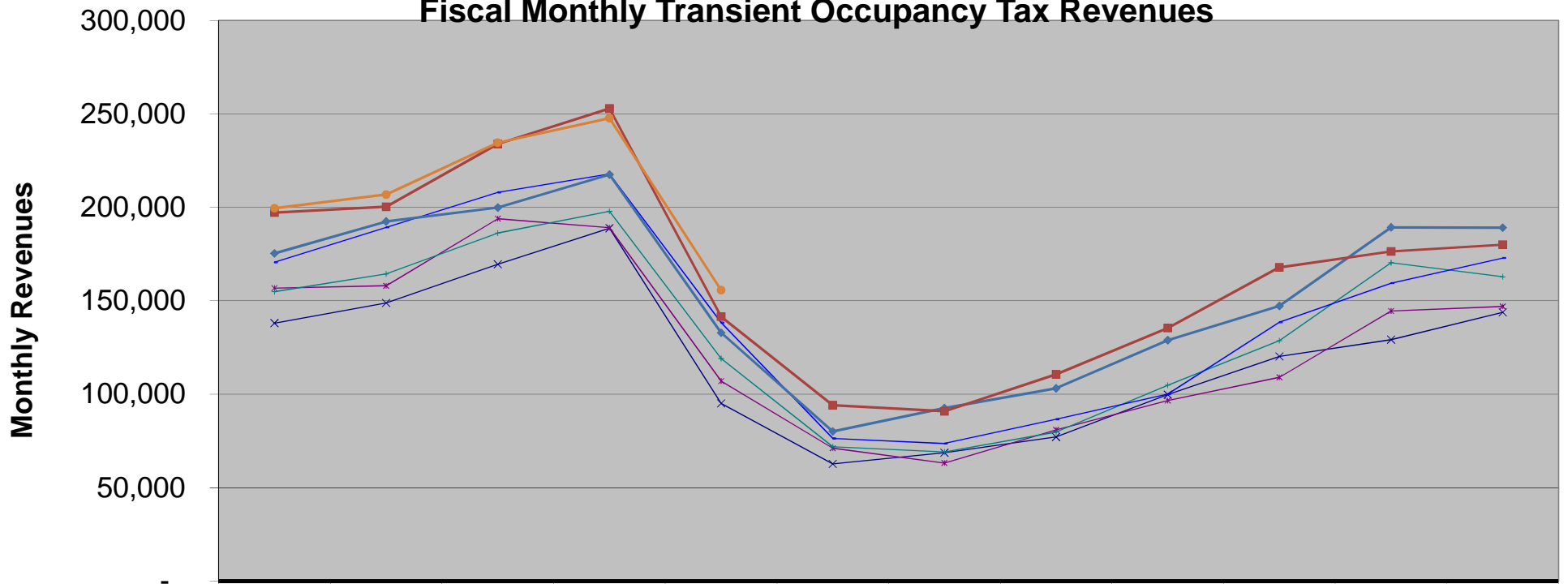
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
January	70,815	53,400	51,590	68,776	63,210	69,131	73,670	92,568	90,886	-
February	79,443	56,745	61,266	77,136	80,978	79,784	86,656	103,175	110,677	-
March	93,996	62,481	83,837	99,777	96,604	104,822	100,122	128,892	135,438	-
April	105,374	85,761	96,109	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	180,058	-
July	144,740	109,608	138,073	156,739	154,875	170,563	175,360	197,201	199,527	-
August	177,064	124,658	148,821	158,065	164,371	189,281	192,399	200,328	206,851	-
September	174,634	144,270	169,534	193,920	186,233	207,971	199,877	233,895	234,593	-
October	180,924	147,745	188,827	189,082	197,870	217,841	217,524	252,864	247,714	-
November	92,686	86,024	95,122	107,113	119,125	138,308	132,903	141,514	155,756	-
December	48,928	36,830	62,726	71,125	71,904	76,384	80,119	94,137	-	-
<b>Annual Totals</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>1,716,010</b>	<b>1,729,573</b>	<b>1,970,161</b>	<b>1,905,804</b>	<b>-</b>
		-23.0%	18.4%	12.5%	1.4%	11.7%	0.8%	13.9%	-3.3%	-100.0%

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%
<b>1,508,987</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**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 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	180,058
— FY 16-17	199,527	206,851	234,593	247,714	155,756							



## City of St. Helena Average Daily Room Rate

