

City of St. Helena

Tourism Improvement District Budget Worksheet

	FY09/10 Actual	FY10/11 Actual	FY11/12 Actual	FY12/13 Budget	FY12/13 Estimated Year End	FY13/14 Budget	FY13/14 Budget % Change
Beginning Fund Balance (July 1)			32,464	\$ -	\$ -	\$ 150	
Tourism Improvement District - Revenues							
Investment Earnings	0	345	255	0	150	150	
	0	345	255	0	150	150	
TID City Admin	0	2,398	2,552	2,563	2,655	2,735	6.71%
	0	2,398	2,552	2,563	2,655	2,735	6.71%
TID Assessment - District	0	177,725	188,576	189,673	196,509	202,404	6.71%
TID Assessment - Local	0	60,027	63,999	64,079	66,388	68,379	6.71%
Total Tourism Improvement District Revenues	\$ -	\$ 240,495	\$ 255,382	\$ 256,315	\$ 265,702	\$ 273,668	6.77%
Tourism Improvement District- Expenditures							
Totals by category							
Contracts	0	200,471	287,846	253,752	262,897	270,783	6.71%
Transfer to other funds	0	0	0	2,563	2,655	2,735	0
Total Tourism Improvement District Expenditures	\$ -	\$ 200,471	\$ 287,846	\$ 256,315	\$ 265,552	\$ 273,518	6.71%
Tourism Improvement District Surplus/(Deficit)	\$ -	\$ 40,024	\$ (32,464)	\$ -	\$ 150	\$ 150	
Tourism Improvement District Expenditures by Department							
Non-Departmental							
Contracts	0	200,471	287,846	253,752	262,897	270,783	6.71%
Transfer to other funds	0	0	0	2,563	2,655	2,735	6.71%
	0	200,471	287,846	253,752	262,897	270,783	6.71%
Total	\$ -	\$ 200,471	\$ 287,846	\$ 253,752	\$ 262,897	\$ 270,783	6.71%

KEY COMPONENTS OF THE NAPA VALLEY TOURISM IMPROVEMENT DISTRICT

City of St. Helena
Transient Occupancy Tax/NVTID Cash Flow Projections
Fiscal Year 2011/2012

Fiscal Year	Rooms	Actual												Total
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	
2011/2012 TOT	262	156,739	158,065	193,920	189,082	107,113	71,125	63,210	80,978	96,604	109,080	139,880	146,964	1,512,760
Local TID (25%)		6,531	6,586	8,080	7,878	4,463	2,964	2,634	3,374	4,025	4,545	5,826	6,121	63,026
County TID (74%)		19,331	19,495	23,917	23,320	13,210	8,772	7,796	9,987	11,914	13,453	17,246	18,117	186,558
City Admin (1%)		261	263	323	315	179	119	105	135	161	182	233	245	2,521
Total NVTID		26,123	26,344	32,320	31,514	17,852	11,854	10,535	13,496	16,101	18,180	23,305	24,482	252,106
Transient Occupancy Tax Collection														
6 Year History:														
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
6 year Average		134,077	153,164	165,555	173,542	97,513	58,058	60,768	70,711	90,017	103,483	136,501	136,365	1,379,752
Transient Occupancy Tax														
Budget to Actual Comparison:														
2011/2012 TOT		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
Adopted Budget		146,630	146,630	146,630	104,736	104,736	104,736	67,031	67,031	67,031	100,548	100,548	100,548	1,256,835
Actual to Date		156,739	158,065	193,920	189,082	107,113	71,125	63,210	81,184	96,604	109,080	139,880	146,964	1,512,966
Variance - Actual/Budget		10,109	11,435	47,290	84,346	2,377	(33,611)	(3,821)	14,153	29,573	8,532	39,332	46,416	120%
Period	Gross Rent Reported	Total Room Nights Available		Total Room Nights Rented		Occupancy Percentage	Average Daily Room Rate							
July 2011	\$1,328,366.70	8,122		6,607		81%	\$184.68							
August 2011	\$1,317,219.79	8,122		5,925		73%	\$213.26							
September 2011	\$1,616,001.45	7,860		6,699		85%	\$227.44							
October 2011	\$1,575,682.49	8,122		6,081		75%	\$228.40							
November 2011	\$892,695.54	7,860		5,135		65%	\$192.67							
December 2011	\$592,705.06	8,122		3,955		49%	\$158.65							
January 2012	\$526,745.61	8,122		3,500		43%	\$159.51							
February 2012	\$674,816.98	7,598		4,204		57%	\$143.01							
March 2012	\$806,032.10	8,122		3,628		45%	\$150.60							
April 2012	\$909,000.95	7,860		3,877		49%	\$149.86							
May 2012	\$1,165,670.63	8,122		4,123		51%	\$167.44							
June 2012	\$1,224,701.56	7,860		4,325		55%	\$187.50							

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.

GENERAL FUND

	Actual FY 2010	Actual FY 2011	Actual FY 2012	Budget FY 2013	Estimated Year-End FY 2013	Budget FY 2014	Difference From Estimated FY 2013	% Difference
Unreserved Fund Balance, July 1	3,397,948	1,913,415	2,732,800	3,233,439	3,233,439	3,376,711		
Percent of Unreserved Fund Balance	42%	24%	33%	43%	42%	42%		
General Fund Revenues:								
<i>Taxes:</i>								
Property Taxes	2,722,241	\$ 2,535,312	\$ 2,709,898	\$ 2,754,780	\$ 2,774,898	\$ 2,827,892	\$ 53,194	2%
ERAF	382,981	370,714	232,762	121,000	121,000	-	\$ (121,000)	0%
Sales and Sales in Lieu Taxes	2,091,737	2,031,004	2,084,969	2,182,200	2,322,998	2,396,789	\$ 73,791	3%
Transient Occupancy Taxes	1,193,860	1,465,172	1,535,388	1,540,889	1,597,315	1,645,114	\$ 47,799	3%
Franchise Taxes	153,392	181,852	178,383	188,308	180,700	180,700	\$ -	0%
Business License	147,518	150,397	160,982	150,700	150,700	150,700	\$ -	0%
Real Property Transfer Tax	14,665	29,373	77,882	38,000	53,800	53,800	\$ -	0%
Public Safety Sales Tax	39,492	42,114	45,592	44,218	44,216	47,753	\$ 3,537	8%
<i>Charges for Services:</i>								
Application & Permit Fees	9,127	13,898	34,074	18,500	13,298	13,298	\$ -	0%
Fire Inspection Fees	6,710	10,670	11,330	22,000	11,000	11,000	\$ -	0%
Police Fines	66,114	62,782	68,305	70,700	64,200	70,200	\$ 6,000	9%
Building Permits	144,813	143,445	214,427	187,200	187,200	187,200	\$ -	0%
Well Permits	0	-	650	-	1,300	1,300	\$ -	0%
Short-term Rental Fees	0	-	-	21,500	-	-	\$ -	0%
Police Service fees	8,701	11,248	12,281	10,000	24,000	24,000	\$ -	0%
Planning Service Fees	149,983	201,044	249,057	237,780	259,281	259,280	\$ (1)	0%
Public Works Fees	35,008	25,799	54,652	37,000	52,675	52,675	\$ -	0%
Legal Cost Recovery	5,430	8,525	17,884	18,000	65,000	65,000	\$ -	0%
Other Charges	4,784	532	311	515	500	500		
<i>Other Revenues:</i>								
Interest/Late Fees	59,589	37,485	27,445	42,000	19,000	19,000	\$ -	0%
Intergovernmental Revenues	696,314	598,996	618,682	598,679	629,456	570,420	\$ (59,036)	-9%
Library Revenues	15,598	15,057	14,900	16,000	12,500	12,500	\$ -	0%
Rental Income	171,152	184,075	206,402	185,153	199,000	199,000	\$ -	0%
Donations	177	965	5,000	200,000	262,255	5,000	\$ (257,255)	-98%
Miscellaneous Revenues	76,467	47,991	105,280	11,700	25,467	13,700	\$ (11,767)	-46%
Transfers From Other Funds	0	75,955	37,000	2,563	2,563	0	\$ 2,563	100%
Total General Fund Revenues	\$ 8,175,853	\$ 8,222,005	\$ 8,703,514	\$ 8,677,381	\$ 9,074,122	\$ 8,806,821	(\$267,301)	-2.9%

Transient Tax (\$1,726,916) - The City has a tax rate of 12% on all revenues paid to Hotels and Bed and Breakfast Inns. The tax is paid by the guests staying at these accommodations. This revenue is estimated to increase at a rate of 5% or \$81,802 for the next fiscal year based on estimated year end revenues. In fiscal year 2011-2012 the City adopted a short-term rental ordinance allowing twenty-five residential units to participate in short-term rentals.

Comprehensive Annual

Transient Occupancy Tax revenue increased 5% in 2013. Transient occupancy taxes are the third largest revenue in the general fund generating \$1.6 million for the general fund annually. The City approved two additional hotels in the City.

CITY OF ST HELENA
Statements of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2013

	<u>General Fund</u>	<u>Measure A Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property taxes	\$ 3,561,932	\$ -	\$ 271,543	\$ 3,833,475
Sales taxes	2,386,053	-	-	2,386,053
Transient occupancy taxes	1,612,399	-	-	1,612,399
Other taxes	248,181	-	-	248,181
Licenses and permits	437,638	-	-	437,638
Fines and forfeits	72,300	-	-	72,300
Intergovernmental	181,096	-	322,946	504,042
Interest and rents	218,940	4,187	15,549	238,676
Charges for services	434,875	-	433,439	868,314
Miscellaneous	318,892	-	252,245	571,137
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Total revenues	9,472,306	4,187	1,295,722	10,772,215

Schedule 13
City of St. Helena
Principal Transient Occupancy Tax Payers - Top Ten
Last Ten Fiscal Years
(In Alphabetical Order)

Fiscal Years Ended June 30			
2013	2012	2011	2010
Adagio Inn	Adagio Inn	Adagio Inn	Adagio Inn
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House
Casa De Vigna	CIA	CIA	CIA
El Bonita	El Bonita	El Bonita	El Bonita
Harvest Inn	Harvest Inn	Harvest Inn	Harvest Inn
Hotel St. Helena	Hotel St. Helena	Hotel 1424	Hotel 1424
Inn at Southbridge	Inn at Southbridge	Hotel St. Helena	Hotel St. Helena
Red Door Inn	Red Door Inn	Red Door Inn	Red Door Inn
Vineyard Inn	Vineyard Country Inn	Inn at Southbridge	Inn at Southbridge
Wydown Hotel	Wydown Hotel	Vineyard Inn	Vineyard Inn

Fiscal Years Ended June 30			
2009	2008	2007	2006
Adagio	Adagio	Adagio	Adagio
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose
Bylund House	CIA	CIA	CIA
CIA	Eagle & Rose	Eagle & Rose	Eagle & Rose
Eagle & Rose	El Bonita	El Bonita	El Bonita
El Bonita	Harvest Inn	Harvest Inn	Harvest Inn
Harvest Inn	Hotel St. Helena	Hotel St. Helena	Hotel St. Helena
Hotel St. Helena	Inn at South Bridge	Inn at South Bridge	Inn at South Bridge
Inn at Southbridge	Sunny Acres	Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn	Vineyard Inn	Vineyard Inn

Fiscal Year Ended June 30	
2005	2004
Adagio	Adagio
Ambrose	Ambrose
CIA	CIA
Eagle & Rose	Eagle & Rose
El Bonita	El Bonita
Harvest Inn	Harvest Inn
Hotel St. Helena	Hotel St. Helena
Inn at South Bridge	Inn at South Bridge
Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn