

City of Calistoga

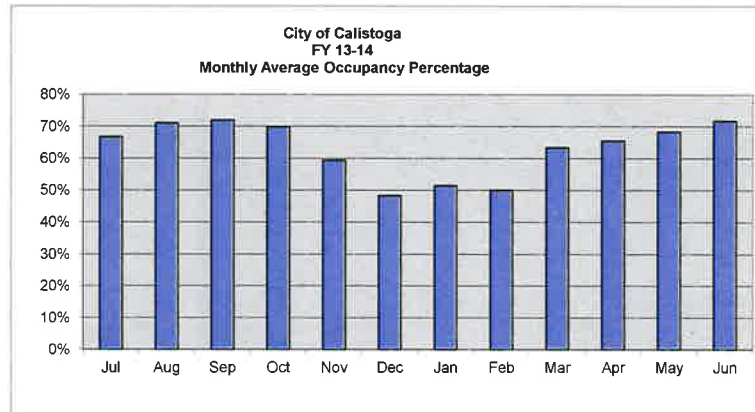
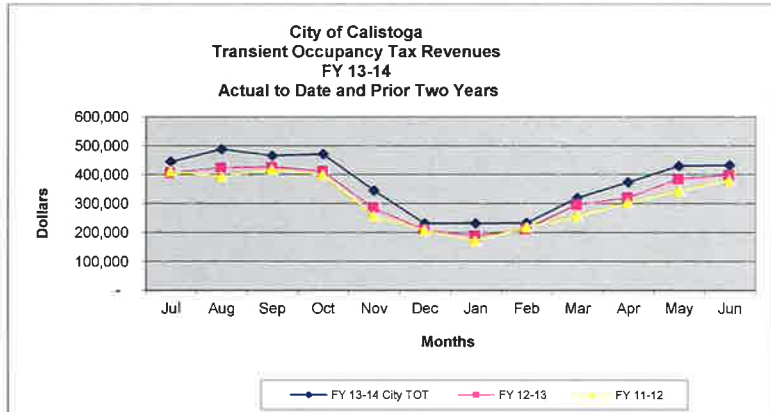
CHART 1

Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2013-14

TOT & NVTID Revenues	Actual												Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Average Number of Rooms	690												
FY 13-14 City TOT	444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,990	431,085	4,456,464
NVTID Tax	2%												
Local TID Allocation (25%)	18,539	20,334	19,389	19,611	14,341	9,567	9,601	9,676	13,273	15,517	17,875	17,962	185,686
County TID Allocation (74%)	54,876	60,189	57,393	58,049	42,448	28,318	28,419	28,642	39,289	45,931	52,909	53,167	549,631
City Administration (1%)	742	813	776	784	574	383	384	387	531	621	715	718	7,427
Total NVTID Tax	74,157	81,336	77,558	78,445	57,363	38,267	38,405	38,706	53,094	62,068	71,498	71,848	742,744

Occupancy and Daily Rates	
Room Nights Available	21,106 21,142 20,430 21,142 20,460 20,553 20,522 18,539 20,367 19,683 20,318 19,050 243,312
Room Nights Rented	14,085 15,023 14,713 14,785 12,165 9,927 10,550 9,265 12,926 12,911 13,895 13,670 153,915
Average Occupancy Percentage	67% 71% 72% 70% 59% 48% 51% 50% 63% 66% 68% 72% 63%
Average Room Rate	\$ 263.25 \$ 270.71 \$ 263.57 \$ 265.29 \$ 235.77 \$ 192.74 \$ 182.01 \$ 208.88 \$ 205.37 \$ 240.37 \$ 257.28 \$ 262.79 \$ 241.28

Estimates & Projections		Actual												Total
City Transient Occupancy Tax	Avg Rooms	July	August	September	October	November	December	January	February	March	April	May	June	
Prior years Actuals														
FY 12-13	690	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,168	318,797	383,319	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,680
FY 10-11		351,488	364,842	389,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	321,785	372,828	3,431,506
FY 09-10		309,043	332,157	347,058	348,903	217,336	151,063	131,104	153,927	209,149	237,468	307,171	317,990	3,062,370
FY 08-09		354,754	420,039	370,275	376,974	227,816	151,621	146,230	158,338	190,826	230,708	286,820	286,356	3,200,759
TOT Revenues - Average of Five Years		366,464	386,851	386,304	383,746	245,537	180,657	157,613	184,790	235,550	274,886	328,571	351,017	3,481,987
Percent of Total Annual		10.5%	11.1%	11.1%	11.0%	7.1%	5.2%	4.5%	5.3%	6.8%	7.9%	9.4%	10.1%	100.0%
Original Adopted Budget Estimate		405,812	421,307	424,069	409,605	284,727	208,911	187,041	210,635	295,168	318,797	382,569	395,744	3,944,385
Revised Estimate		444,939	488,018	465,346	470,670	344,176	229,605	230,428	217,217	304,023	327,723	392,133	405,107	4,319,386
Actual TOT Revenue		444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,990	431,085	4,456,464
Difference from Latest Estimate		(0)	0	(0)	0	(0)	(0)	0	15,018	14,538	44,686	36,857	25,978	137,078



City of Calistoga
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	247,442	263,141	320,979	354,754	309,043	351,488	13.7%	411,037	16.9%	406,000	-1.2%	444,939	9.6%
August	252,454	263,104	373,455	420,039	332,157	364,842	9.8%	394,409	8.1%	422,807	7.2%	488,018	15.4%
September	250,265	278,344	379,601	370,275	347,058	369,985	6.6%	418,832	13.2%	425,369	1.6%	465,346	9.4%
October	250,935	264,198	374,037	376,974	348,903	382,464	9.6%	399,283	4.4%	411,105	3.0%	470,670	14.5%
November	166,511	179,453	246,742	227,816	217,336	241,116	10.9%	256,691	6.5%	284,727	10.9%	344,176	20.9%
December	120,172	126,944	172,657	151,621	151,063	183,018	21.2%	208,670	14.0%	208,911	0.1%	229,605	9.9%
January	99,179	115,628	127,599	146,230	131,104	151,838	15.8%	171,854	13.2%	187,041	8.8%	230,428	23.2%
February	139,349	138,661	177,840	158,338	153,927	182,493	18.6%	218,558	19.8%	210,635	-3.6%	232,236	10.3%
March	161,293	178,125	246,418	190,826	209,149	225,227	7.7%	257,380	14.3%	295,168	14.7%	318,561	7.9%
April	193,393	209,352	261,720	230,708	237,468	284,421	19.8%	303,037	6.5%	318,797	5.2%	372,410	16.8%
May	218,214	241,735	349,954	286,820	307,171	321,785	4.8%	343,761	6.8%	383,319	11.5%	428,990	11.9%
June	232,236	260,861	371,878	286,356	317,990	372,828	17.2%	381,168	2.2%	396,744	4.1%	431,085	8.7%
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	12.1%	3,764,680	9.7%	3,950,623	4.8%	4,456,464	12.8%
		8.1%	35.1%	-5.9%	-4.3%	12.1%							

Completed FY Years Average	Percent of Total Year		
	Mth	Qtr	Semi
332,986	10.4%		
352,908	11.0%		
354,966	11.1%	32.4%	
350,988	10.9%		
227,549	7.1%		
165,382	5.2%	23.2%	55.6%
141,309	4.4%		
172,475	5.4%		
220,448	6.9%	16.7%	
254,862	7.9%		
306,595	9.6%		
327,508	10.2%	27.7%	44.4%
3,207,976	100.0%	100.0%	100.0%

Fiscal Quarters													
1st Quarter Trend	750,161	804,589	1,074,035	1,145,069	988,258	1,086,315	9.9%	1,224,278	12.7%	1,254,176	2.4%	1,398,303	11.5%
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	806,598	12.4%	864,644	7.2%	904,743	4.6%	1,044,451	15.4%
3rd Quarter Trend	399,821	432,414	551,856	495,394	494,180	559,558	13.2%	647,792	15.8%	692,844	7.0%	781,225	12.8%
4th Quarter Trend	643,843	711,948	983,552	803,884	862,629	979,034	13.5%	1,027,966	5.0%	1,098,860	6.9%	1,232,485	12.2%
1st Half Trend	1,287,778	1,375,184	1,867,471	1,901,481	1,705,560	1,892,913	11.0%	2,088,922	10.4%	2,158,919	3.4%	2,442,754	13.1%
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,278	1,356,810	1,538,592	13.4%	1,675,758	8.9%	1,791,704	6.9%	2,013,710	12.4%

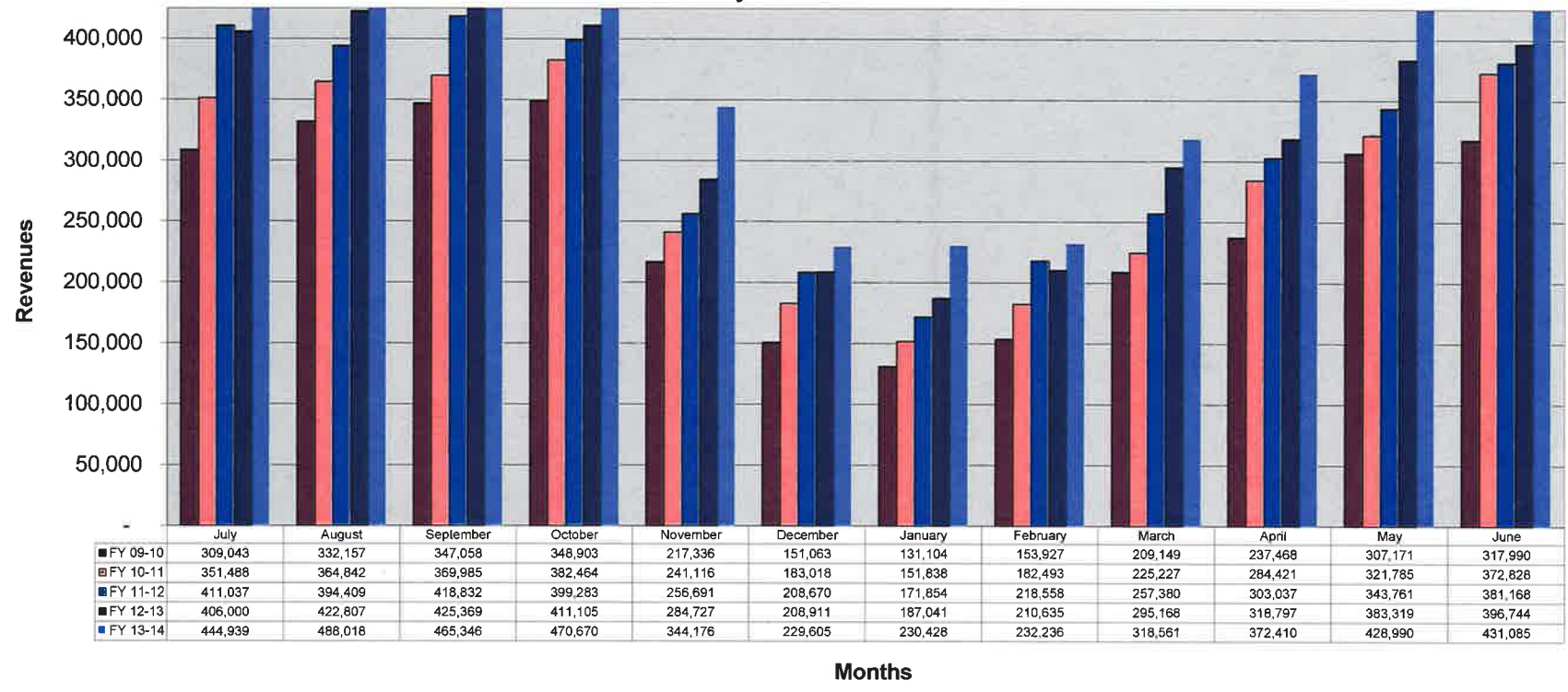
	By Calendar Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
January	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	
February	139,349	138,661	177,840	158,338	153,927	182,493	218,558	210,635	232,236	
March	161,293	178,125	246,418	190,826	209,149	225,227	257,380	295,168	318,561	
April	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	
May	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	
June	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,085	
July	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	-	
August	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	-	
September	278,344	379,601	370,275	347,058	369,985	418,832	425,369	465,346	-	
October	264,198	374,037	376,974	348,903	382,464	399,283	411,105	470,670	-	
November	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,176	-	
December	126,944	172,657	151,621	151,063	183,018	208,670	208,911	229,605	-	
Annual Totals	2,418,848	3,011,833	3,436,890	3,004,838	3,249,723	3,627,514	3,834,677	4,234,458	2,013,710	
		24.5%	14.1%	-12.6%	8.1%	11.6%	5.7%	10.4%	-52.4%	

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
141,309	4.3%		
172,475	5.2%		
220,448	6.7%	16.2%	
254,862	7.7%		
306,595	9.3%		
327,508	10.0%	27.0%	43.2%
357,673	10.9%		
367,259	11.2%		
369,924	11.2%	33.3%	
365,281	11.1%		
236,289	7.2%		
171,840	5.2%	23.5%	56.8%
3,291,442	100.0%	100.0%	100.0%

[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in reporting, tax payments and delinquencies
[2] in July 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.66%

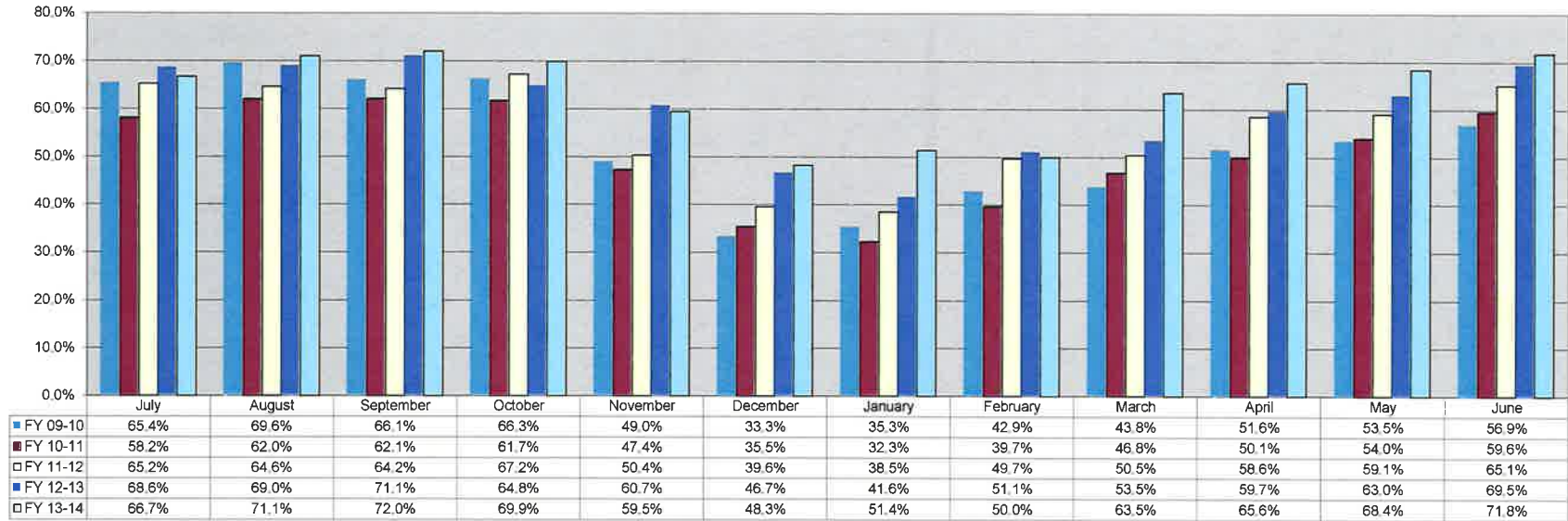
**City of Calistoga
Fiscal Monthly TOT Revenues**

Chart 3



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

