

May 2014

City of Calistoga

CHART 1

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

		Actual												Total
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
TOT & NVTID Revenues														
Average Number of Rooms	690													
FY 13-14 City TOT	12%	444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,990	-	4,025,379
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	-	167,724
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	-	496,463
City Administration (1%)		742	813	776	784	574	383	384	387	531	621	715	-	6,709
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	-	670,896
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	-	224,262
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	-	140,245
Average Occupancy Percentage		67%	71%	72%	70%	59%	48%	51%	50%	63%	66%	68%	#DIV/0!	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	#DIV/0!	\$ 239.19

Estimates & Projections

		Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	Total
City Transient Occupancy Tax	Avg Rooms													
Prior Years Actuals														
FY 12-13	690	406,000	422,807	423,369	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	419,832	395,283	256,691	206,670	171,854	218,558	257,380	303,037	343,761	381,166	3,764,590
FY 10-11		351,488	364,842	369,985	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	145,230	159,338	190,828	230,708	288,820	286,356	3,200,759
TOT Revenues - Average of Five Years		368,464	386,851	389,304	383,746	245,597	180,657	157,613	184,790	235,550	274,686	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	4,319,366
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	-	4,025,378
Difference from Latest Estimate		(0)	0	(0)	0	(0)	(0)	0	15,018	14,538	44,686	36,857	(395,744)	(284,544)

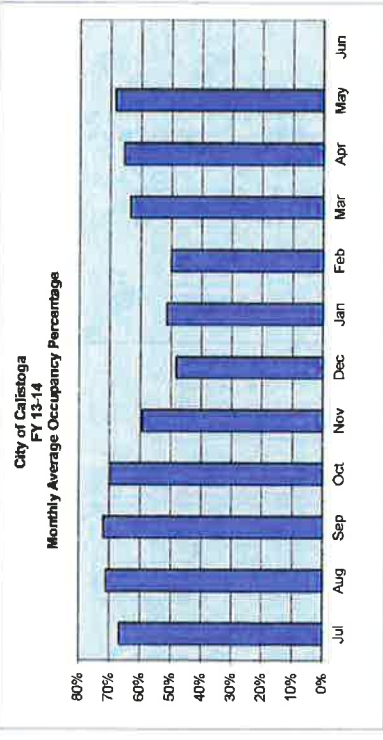
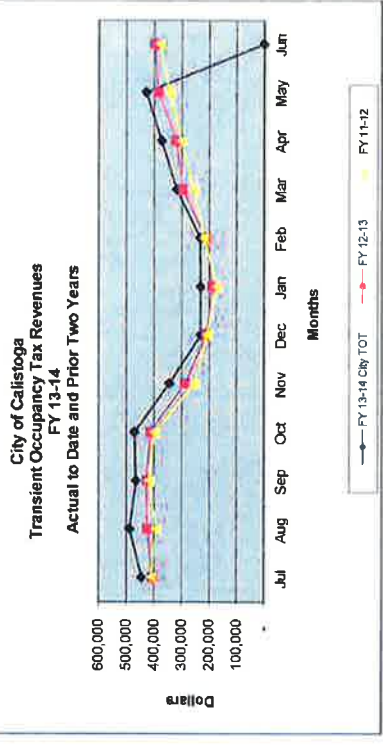


CHART 2

City of Calistoga City Transient Occupancy Tax Revenues [1] [2]

	By Fiscal Years												Percent of Total Year		
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	% Change	Mth	Qtr	Semi		
July	247,442	263,141	320,979	354,754	309,043	351,489	411,037	406,000	444,939	16.9%	10.4%				
August	252,454	268,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	8.1%	11.0%				
September	250,265	278,344	379,601	370,275	347,058	369,965	418,832	425,359	465,346	6.6%	11.1%	32.4%			
October	250,935	264,198	374,037	349,974	349,303	382,464	399,283	411,105	470,670	4.4%	10.9%				
November	166,511	179,453	246,742	227,816	217,336	241,116	236,691	284,727	344,176	5.8%	7.1%				
December	120,172	126,944	172,657	151,621	151,063	183,018	208,670	208,911	229,605	14.0%	5.2%	23.2%	55.6%		
January	99,179	115,628	127,599	146,230	131,104	151,838	171,854	167,041	230,428	13.2%	4.4%				
February	139,349	138,661	177,840	158,338	153,927	182,493	216,558	210,635	232,236	18.6%	5.4%				
March	161,293	178,125	246,418	190,826	209,149	225,227	257,360	295,168	318,561	7.7%	6.9%	16.7%			
April	193,393	209,352	261,720	237,468	284,421	284,421	303,037	318,797	372,410	19.8%	7.9%				
May	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	4.8%	9.6%				
June	232,236	260,961	371,948	286,356	317,990	372,828	381,168	396,744	428,990	17.2%	4.1%				
Annual Totals	2,331,443	2,519,546	3,402,980	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,025,379	8.7%	12.1%	4.9%	1.5%		

Fiscal Quarters

	2005	2007	2008	2009	2010	2011	2012	2013	2014	% Change
1st Quarter Trend	750,161	904,589	1,074,035	1,145,069	988,256	1,096,315	1,224,278	1,254,175	1,396,303	12.7%
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	806,598	864,644	904,743	1,044,451	7.2%
3rd Quarter Trend	399,821	432,414	551,856	495,394	494,180	559,558	647,792	692,844	781,225	15.8%
4th Quarter Trend	643,843	711,948	983,552	803,864	862,628	979,034	1,027,966	1,098,860	801,400	5.0%
1st Half Trend	1,287,778	1,375,184	1,867,471	1,901,481	1,705,350	1,892,913	2,088,922	2,158,919	2,442,754	11.0%
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,278	1,356,910	1,538,592	1,675,758	1,791,704	1,582,625	8.9%

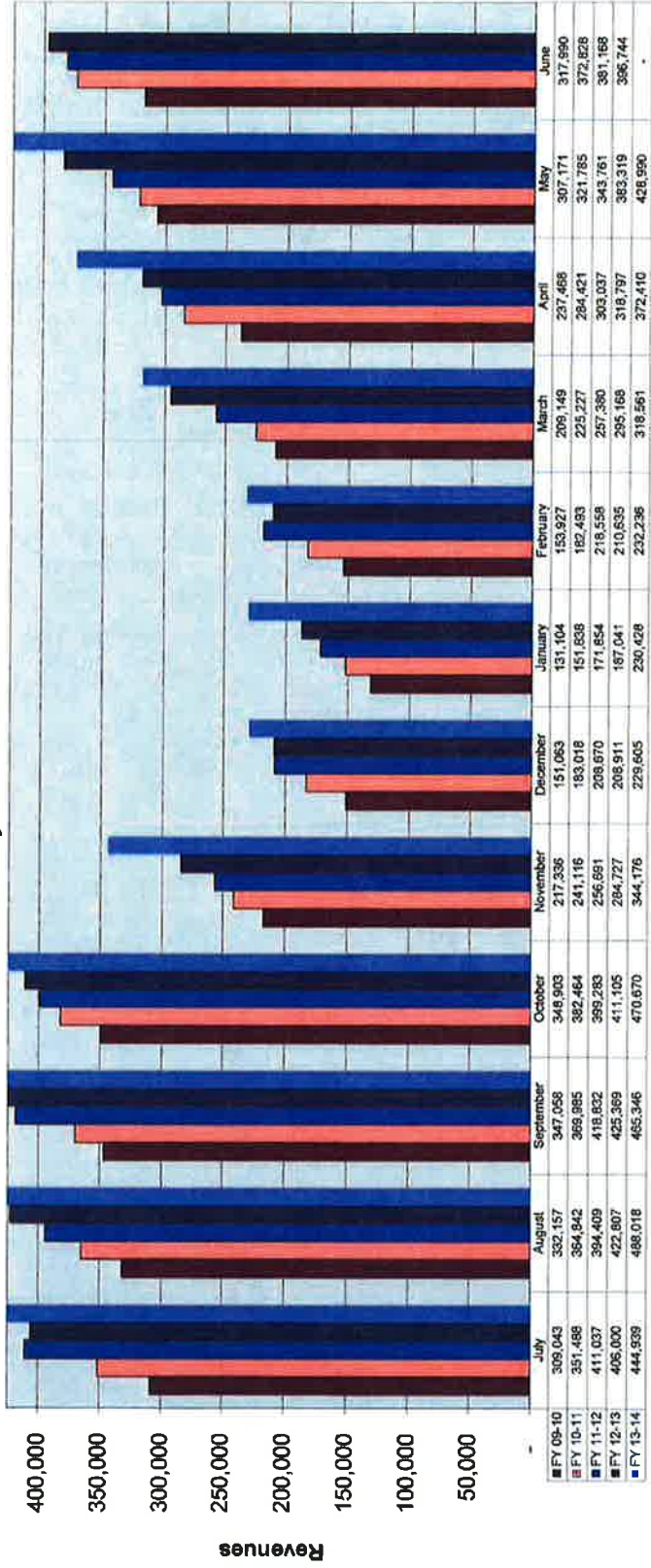
By Calendar Year

	2005	2007	2008	2009	2010	2011	2012	2013	2014	% Change
January	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	12.7%
February	139,349	138,661	177,840	158,338	153,927	182,493	216,558	210,635	232,236	18.6%
March	161,293	178,125	246,418	190,826	209,149	225,227	257,360	295,168	318,561	7.2%
April	193,393	209,352	261,720	237,468	284,421	284,421	303,037	318,797	372,410	19.8%
May	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	4.8%
June	232,236	260,961	371,978	286,356	317,990	372,828	381,168	396,744	428,990	17.2%
July	263,141	320,979	354,754	309,043	351,489	411,037	406,000	444,939	488,018	13.2%
August	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,016	559,965	18.6%
September	278,344	379,601	370,275	347,058	369,985	418,832	425,359	465,346	559,965	7.7%
October	264,198	374,037	376,974	348,903	382,464	399,283	411,105	470,670	555,281	4.4%
November	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,176	428,990	5.8%
December	126,944	126,944	172,657	151,621	151,063	183,018	208,670	208,911	229,605	14.0%
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	4,582,625	8.7%

[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 16.56%

**City of Calistoga
Fiscal Monthly TOT Revenues**

Chart 3



Months

Revenues

Chart 4

**City of Callistoga
Monthly Occupancy Rates - All Types**

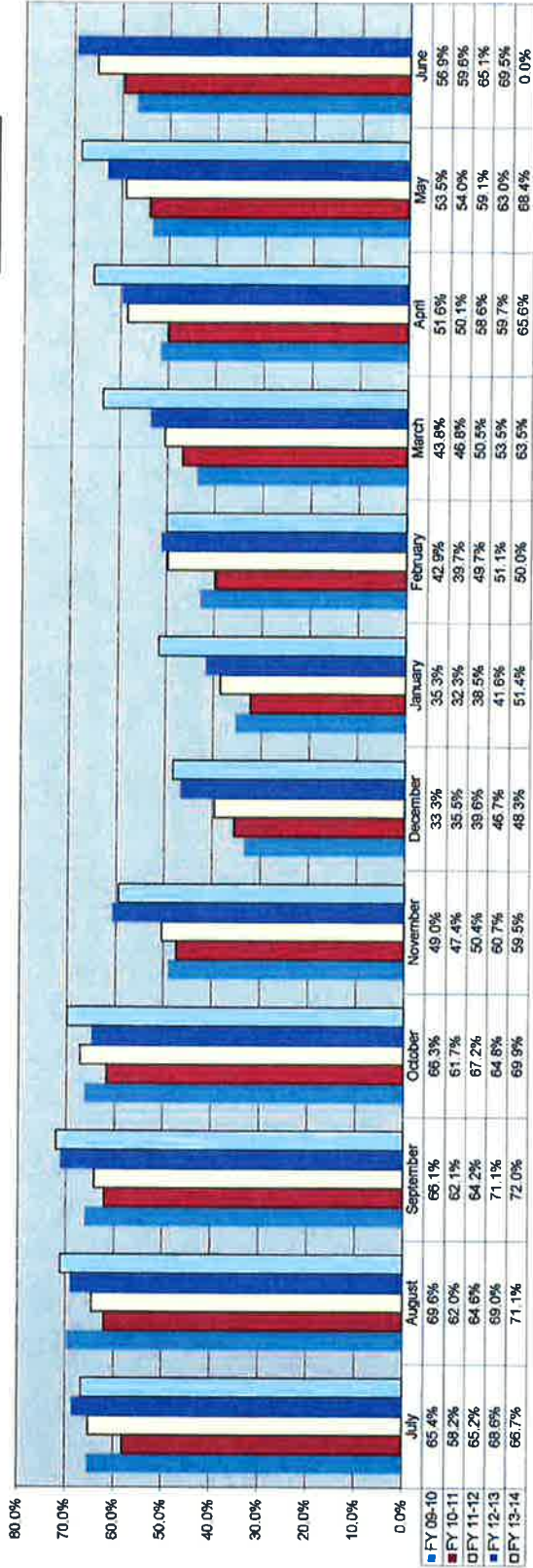


Chart 5

City of Calistoga
Average Monthly Rates - All Types

