

**City of Calistoga
Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2010-11**

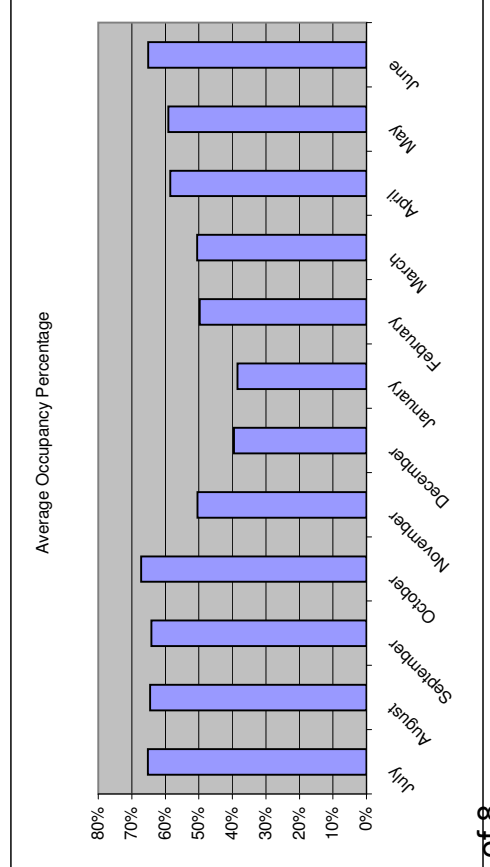
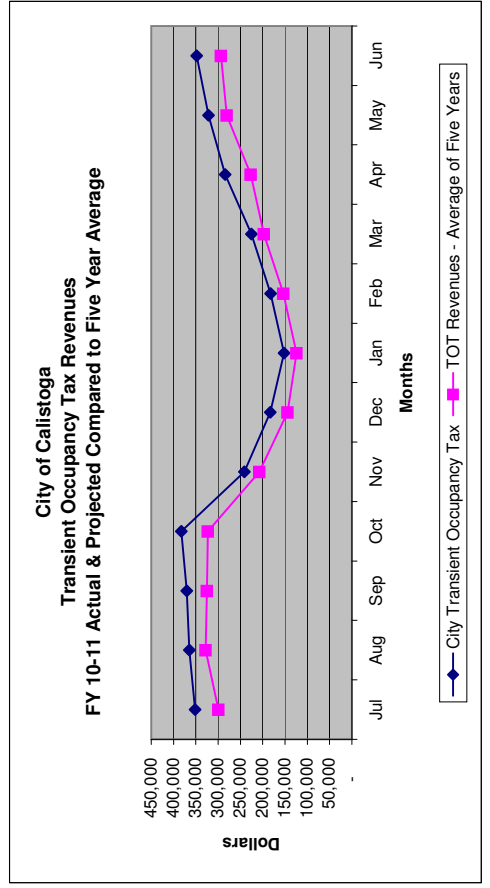
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Average Number of Rooms	692												
City Transient Occupancy Tax	12%	351,488	364,842	369,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	348,232	3,406,910
NVTID Tax	2%												
Local TID Allocation (25%)	14,626	15,202	15,416	15,936	10,047	7,625	6,326	7,604	9,384	11,851	13,408	14,510	141,933
County TID Allocation (74%)	43,292	44,997	45,632	47,169	29,738	22,569	18,726	22,507	27,778	35,079	39,687	42,949	420,123
City Administration (1%)	585	608	617	637	402	305	253	304	375	474	536	580	5,677
Total NVTID Tax	58,503	60,807	61,665	63,742	40,186	30,499	25,306	30,415	37,537	47,404	53,631	58,039	567,733

Occupancy and Daily Rates

Room Nights Available	19,401	21,230	19,930	20,393	20,430	21,198	20,540	18,984	21,234	20,460	21,142	20,430	245,372
Room Nights Rented	12,655	13,709	12,793	13,707	10,289	8,388	7,903	9,442	10,724	11,982	12,498	13,301	137,391
Average Occupancy Percentage	65%	65%	64%	67%	50%	40%	38%	50%	51%	59%	59%	65%	56%
Average Room Rate	\$ 231.46	\$ 221.78	\$ 241.01	\$ 232.52	\$ 195.29	\$ 181.82	\$ 160.11	\$ 161.06	\$ 175.02	\$ 197.81	\$ 214.56	\$ 218.17	\$ 206.64

Estimated Projections

	July	August	September	October	November	December	January	February	March	April	May	June	Total
City Transient Occupancy Tax													
Prior years Actuals	692												
FY 09-10	309,043	332,157	347,058	348,903	217,336	151,063	131,104	153,927	209,149	237,488	307,171	317,990	3,082,370
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
FY 07-08	320,979	373,455	379,601	374,037	246,742	172,657	127,599	177,840	246,418	261,720	349,954	371,878	3,402,880
FY 06-07	263,141	263,104	278,344	264,198	179,453	126,944	115,628	138,661	178,125	209,352	241,735	260,861	2,519,546
FY 05-06	247,442	252,454	250,265	250,935	166,511	120,172	99,179	139,349	161,293	193,393	218,214	232,236	2,331,443
TOT Revenues - Average of Five Years	299,072	328,242	325,109	323,010	207,572	144,491	123,948	153,623	197,162	226,528	280,779	293,864	2,903,400
Percent of Total Annual	10.3%	11.3%	11.2%	11.1%	7.1%	5.0%	4.3%	5.3%	6.8%	7.8%	9.7%	10.1%	100.0%
Original Adopted Budget Estimate	333,736	366,287	362,791	360,449	231,631	161,239	138,314	171,429	220,015	252,784	313,323	327,925	3,239,922
Revised Estimate	339,536	372,653	369,096	366,713	235,656	164,041	140,718	174,408	223,838	257,177	318,768	333,624	3,296,228
Actual & projected TOT Revenue	351,488	364,842	369,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	321,785	348,232	3,406,910
Difference from Latest Estimate	11,952	(7,811)	890	15,751	5,460	18,977	11,120	8,085	1,389	27,244	3,017	14,608	110,682



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

	By Fiscal Years										
	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	% Change	% Change	% Change
July	236,654	247,442	263,141	320,979	354,754	309,043	351,488	351,488	-12.9%	13.7%	
August	241,715	252,454	263,104	373,455	420,039	332,157	364,842	364,842	-20.9%	9.8%	
September	228,721	250,265	278,344	379,601	370,275	347,058	369,985	369,985	-6.3%	6.6%	
October	238,477	250,935	264,198	374,037	376,974	348,903	382,464	382,464	-7.4%	9.6%	
November	151,216	166,511	179,453	246,742	227,816	217,336	241,116	241,116	-4.6%	10.9%	
December	114,192	120,172	126,944	172,657	151,621	151,063	183,018	183,018	-0.4%	21.2%	
January	107,988	99,179	115,628	127,599	146,230	131,104	151,838	151,838	-10.3%	15.8%	
February	131,714	139,349	138,661	177,840	158,338	153,927	182,493	182,493	-2.8%	18.6%	
March	166,230	161,293	178,125	246,418	190,826	209,149	225,227	225,227	9.6%	7.7%	
April	180,819	193,393	209,352	261,720	230,708	237,468	284,421	284,421	2.9%	19.8%	
May	208,214	218,214	241,735	349,954	286,820	307,171	321,785	321,785	7.1%	4.8%	
June	217,652	232,236	260,861	371,878	286,356	317,990	348,232	348,232	11.0%	9.5%	
Annual Totals	2,223,592	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,406,910	3,406,910	-4.3%	11.3%	-100.0%
		4.9%	8.1%	35.1%	-5.9%	-4.3%					

Fiscal Quarters

1st Quarter Trend	707,091	750,161	804,589	1,074,035	1,145,069	988,258	1,086,315	1,086,315	-13.7%	9.9%	-100.0%
2nd Quarter Trend	503,886	537,618	570,595	793,436	756,412	717,302	806,598	806,598	-5.2%	12.4%	-100.0%
3rd Quarter Trend	405,931	399,821	432,414	551,856	495,394	494,180	559,558	559,558	-0.2%	13.2%	-100.0%
4th Quarter Trend	606,684	643,843	711,948	983,552	803,884	862,629	954,438	954,438	7.3%	10.6%	-100.0%
1st Half Trend	1,210,976	1,287,778	1,375,184	1,867,471	1,901,481	1,705,560	1,892,913	1,892,913	-10.3%	11.0%	-100.0%
2nd Half Trend	1,012,615	1,043,664	1,144,362	1,535,409	1,299,278	1,356,810	1,513,996	1,513,996	4.4%	11.6%	-100.0%

By Calendar Year

	2005	2006	2007	2008	2009	2010	2011	2012	2013
January	107,988	99,179	115,628	127,599	146,230	131,104	151,838	-	-
February	131,714	139,349	138,661	177,840	158,338	153,927	182,493	-	-
March	166,230	161,293	178,125	246,418	190,826	209,149	225,227	-	-
April	180,819	193,393	209,352	261,720	230,708	237,468	284,421	-	-
May	208,214	218,214	241,735	349,954	286,820	307,171	321,785	-	-
June	217,652	232,236	260,861	371,878	286,356	317,990	348,232	-	-
July	247,442	263,141	320,979	354,754	309,043	351,488	-	-	-
August	252,454	263,104	373,455	420,039	332,157	364,842	-	-	-
September	250,265	278,344	379,601	370,275	347,058	369,985	-	-	-
October	250,935	264,198	374,037	376,974	348,903	382,464	-	-	-
November	166,511	179,453	246,742	227,816	217,336	241,116	-	-	-
December	120,172	126,944	172,657	151,621	151,063	183,018	-	-	-
Annual Totals	2,300,394	2,418,848	3,011,833	3,436,890	3,004,838	3,249,723	1,513,996	-	-
	5.1%	24.5%	14.1%	-12.6%	8.1%	-53.4%	-100.0%	#DIV/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%

Completed FY Years Average	Percent of Total Year		
	Mth	Qtr	Semi
297,643	10.3%		
321,109	11.2%		
317,750	11.0%	32.5%	
319,427	11.1%		
204,313	7.1%		
145,666	5.1%	23.3%	55.8%
125,652	4.4%		
154,617	5.4%		
196,753	6.8%	16.6%	
228,269	7.9%		
276,270	9.6%		
290,743	10.1%	27.6%	44.2%
2,878,214	100.0%	100.0%	100.0%

Completed Cal. Years Average	Percent of Total Year		
	Mth	Qtr	Semi
121,288	4.2%		
149,971	5.2%		
192,007	6.6%	16.0%	
218,910	7.5%		
268,685	9.3%		
281,162	9.7%	26.5%	42.4%
307,808	10.6%		
334,342	11.5%		
332,588	11.5%	33.6%	
332,919	11.5%		
213,162	7.3%		
150,912	5.2%	24.0%	57.6%
2,903,754	100.0%	100.0%	100.0%

