

August 2015

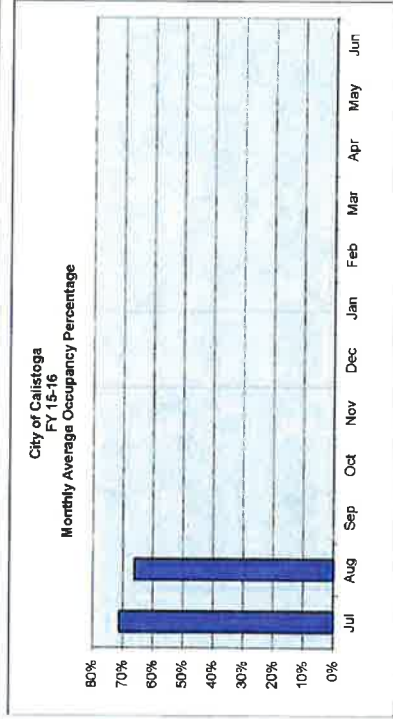
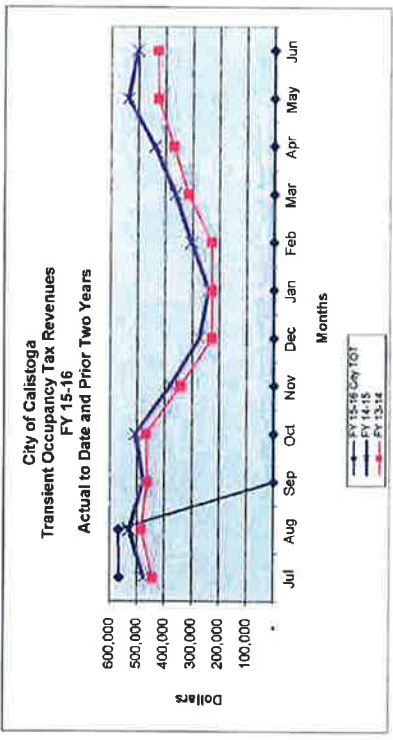
Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2015-16

TOT & NVTID Revenues	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Average Number of Rooms	764													
FY 15-16 City TOT	12%	565,359	568,714										1,134,073	
NVTID Tax	2%													
Local TID Allocation (25%)		23,657	23,696										47,253	
County TID Allocation (74%)		69,728	70,141										139,869	
City Administration (1%)		942	948										1,890	
<b>Total NVTID Tax</b>		<b>94,226</b>	<b>94,786</b>										<b>189,012</b>	

Occupancy and Daily Rates	Actual												Total			
	Room Nights Available	Room Nights Rented	Average Occupancy Percentage	Average Room Rate	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb		Mar	Apr	May
Room Nights Available	22,692	22,692	71%	\$ 291.94												45,384
Room Nights Rented	16,138	15,009	66%	\$ 315.76												31,147
Average Occupancy Percentage																69%
Average Room Rate																\$ 303.42

Estimates & Projections	Actual												Total
	July	August	September	October	November	December	January	February	March	April	May	June	
Prior years Actuals	477,303	529,669	478,000	506,180	380,139	273,769	239,635	305,163	383,591	439,751	538,127	503,586	5,037,134
FY 14-15	444,939	486,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,960	431,077	4,456,456
FY 12-13	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,188	318,797	383,319	396,744	3,950,823
FY 11-12	411,037	394,409	418,832	395,283	256,691	208,670	171,654	218,558	257,380	303,037	343,761	381,158	3,764,660
FY 10-11	351,468	364,842	389,965	382,464	241,116	163,018	151,638	182,483	225,227	284,421	321,785	372,828	3,431,506
FY 09-10	309,043	332,157	347,058	346,903	217,388	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	286,620	286,356	3,200,759
TOT Revenues - Average of Seven Years	393,509	421,706	410,695	413,940	278,957	200,954	179,762	208,764	265,700	312,370	372,853	384,250	3,843,361
Percent of Total Annual	10.2%	11.0%	10.7%	10.8%	7.3%	5.2%	4.7%	5.4%	6.1%	6.1%	9.7%	10.0%	100.0%

Original Adopted Budget Estimate	503,555	558,801	504,290	538,671	397,245	286,137	250,676	320,421	383,589	463,937	570,415	533,804	5,311,540
Revised Estimate	565,359	568,714											1,134,073
Actual TOT Revenue	61,804	9,913											71,717
Difference from Latest Estimate													



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

CHART 2

	By Fiscal Years												Completed FY Years Average			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	FY 14-15	FY 15-16	% Change	Mth	Qtr	Semr			
July	247,442	263,141	320,979	354,754	309,043	351,488	411,037	409,000	444,939	477,303	585,359	19.4%	11.4%					
August	252,454	263,104	373,455	420,039	332,157	364,842	394,409	422,807	468,018	520,689	569,714	7.4%	12.2%					
September	250,265	278,344	379,601	370,275	347,056	369,985	418,832	425,359	465,345	478,000	-	-100.0%	10.4%		34.0%			
October	250,935	264,198	374,037	376,974	348,903	382,484	398,293	411,105	470,970	508,180	-	-100.0%	10.4%					
November	168,511	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,178	380,139	-	-100.0%	7.0%		22.8%			
December	120,172	128,944	172,557	151,621	183,018	183,018	208,911	209,911	229,915	273,789	-	-100.0%	9.4%		43.5%			
January	95,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	239,835	-	-100.0%	4.1%					
February	130,349	139,661	158,336	177,840	158,336	182,439	218,558	210,635	232,238	305,163	-	-100.0%	31.4%					
March	161,293	178,125	246,418	230,708	209,149	225,227	232,238	232,238	318,561	383,591	-	-100.0%	14.1%					
April	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	439,751	-	-100.0%	18.1%					
May	218,214	241,735	349,954	266,820	307,171	321,785	343,761	393,919	428,980	530,127	-	-100.0%	28.4%					
June	232,236	250,861	371,878	286,356	317,990	372,828	381,156	366,744	431,077	503,590	-	-100.0%	19.8%					
<b>Annual Totals</b>	<b>2,331,443</b>	<b>2,519,546</b>	<b>3,402,880</b>	<b>3,200,759</b>	<b>3,062,370</b>	<b>3,451,506</b>	<b>3,764,680</b>	<b>3,950,623</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>1,134,073</b>	<b>77.5%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>			

	By Calendar Year												Completed FY Years Average			Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% Change	Mth	Qtr	Semr				
1st Quarter Trend	760,181	804,580	1,074,038	1,145,059	938,256	1,096,315	1,254,278	1,254,278	1,254,278	1,254,278	2.0%	1.9%						
2nd Quarter Trend	637,610	570,562	763,436	758,412	717,352	852,508	852,508	852,508	852,508	852,508	4.0%	1.9%						
3rd Quarter Trend	362,621	432,414	551,558	485,384	494,160	359,558	547,792	547,792	547,792	547,792	15.8%	19.8%						
4th Quarter Trend	245,843	711,918	985,852	805,894	852,629	979,054	1,037,990	1,037,990	1,037,990	1,037,990	6.9%	12.2%						
1st High Trend	1,297,778	1,375,184	1,867,474	1,901,481	1,705,560	1,892,943	2,098,922	2,098,922	2,098,922	2,098,922	13.4%	13.1%						
2nd High Trend	1,043,684	1,444,382	1,535,409	1,239,278	1,336,810	1,538,592	1,675,759	1,675,759	1,675,759	1,675,759	8.9%	8.9%						
<b>Annual Totals</b>	<b>2,418,845</b>	<b>3,011,833</b>	<b>3,436,890</b>	<b>3,094,838</b>	<b>3,249,723</b>	<b>3,627,514</b>	<b>3,834,677</b>	<b>4,234,468</b>	<b>4,680,761</b>	<b>5,241,127</b>	<b>32.4%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>				

[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in recording tax payments and delinquencies  
 [2] In July 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 18.85%

Chart 3

City of Calistoga  
Fiscal Monthly TOT Revenues

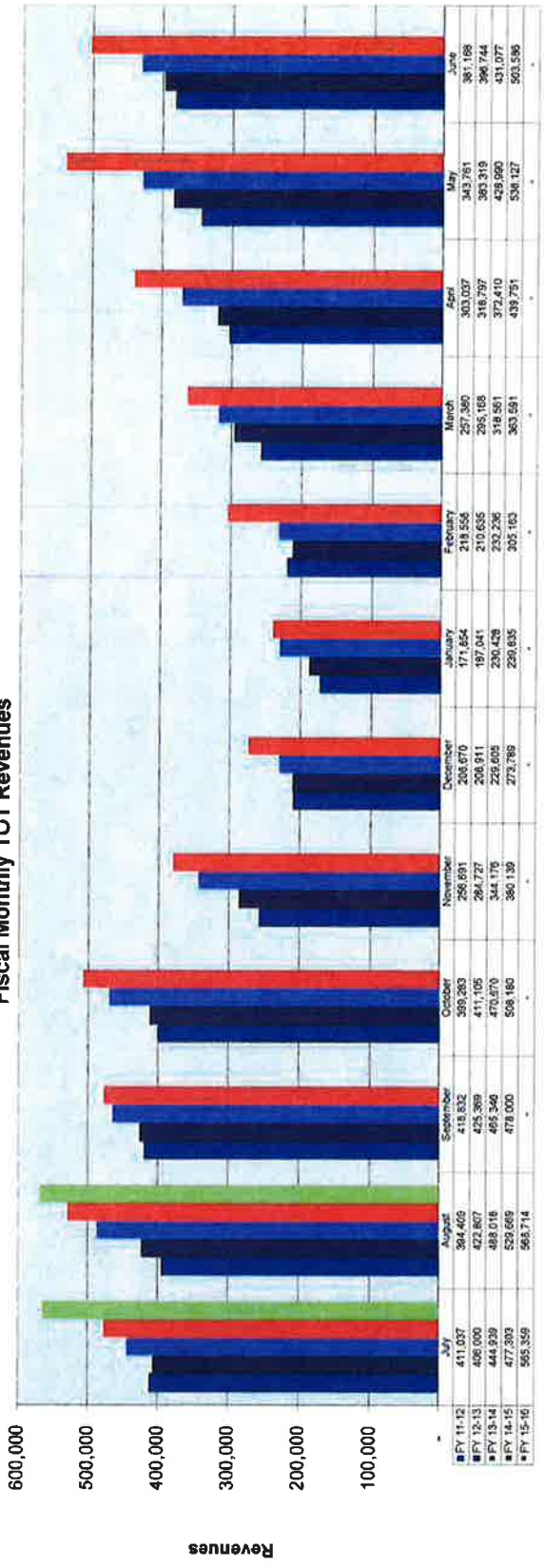


Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types

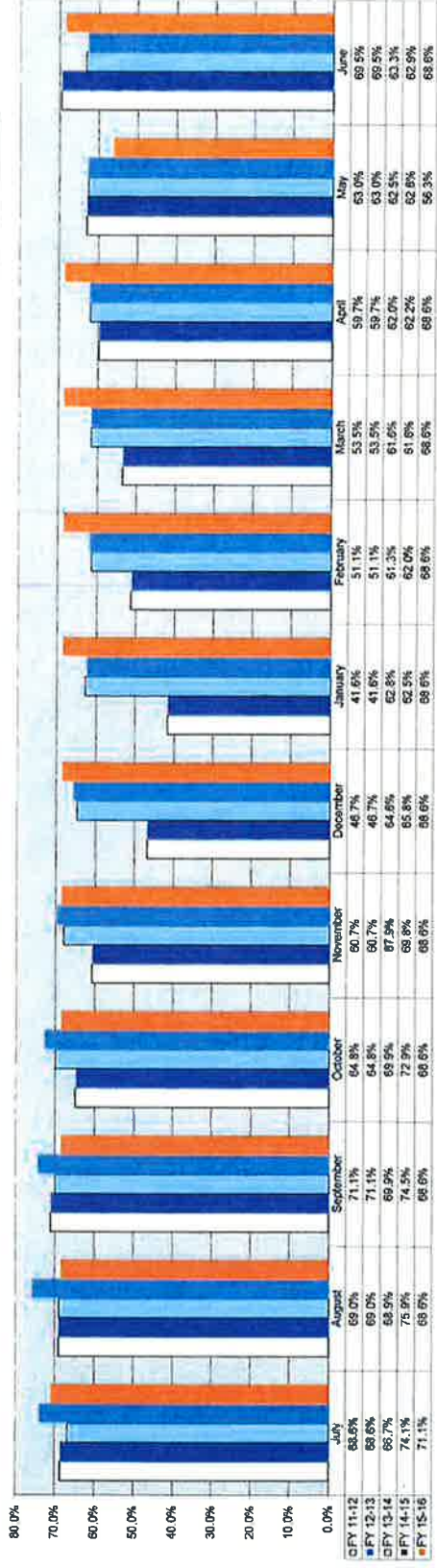


Chart 6

City of Callisto  
Average Monthly Rates - All Types

