

JAN 2012

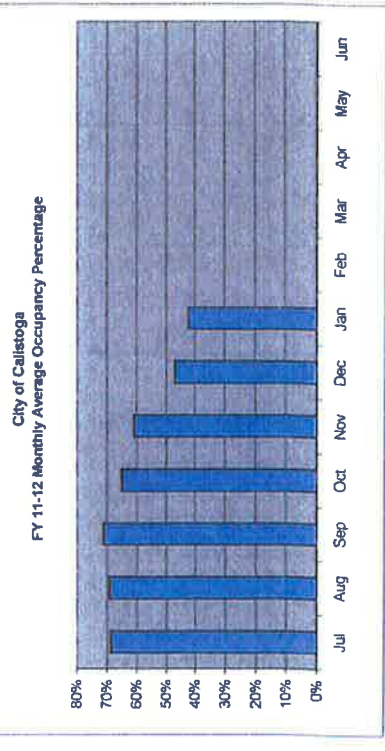
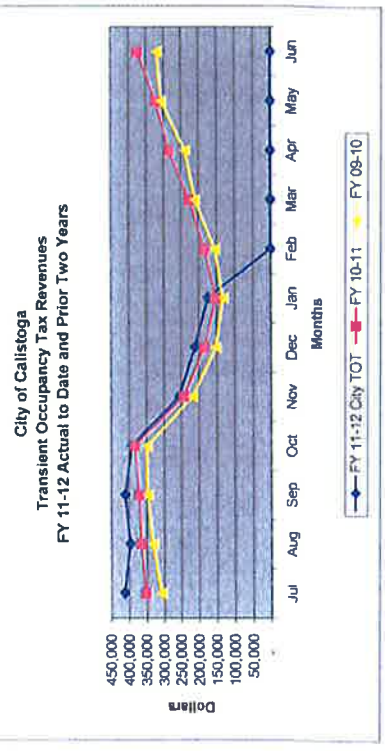
CHART 1

City of Calistoga

Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2011-12

		Actual												Total	
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
<b>TOT &amp; NVTID Revenues</b>	688	411,037	394,409	409,347	389,615	253,197	208,670	171,780							2,238,056
Average Number of Rooms	12%														
FY 11-12 City TOT	2%														
<b>NVTID Tax</b>															
Local TID Allocation (25%)		17,127	16,434	17,056	16,234	10,550	8,695	7,158							93,252
County TID Allocation (74%)		50,695	48,644	50,486	48,053	31,228	25,736	21,186							276,027
City Administration (1%)		685	657	682	649	422	348	286							3,730
<b>Total NVTID Tax</b>		68,506	65,735	68,225	64,936	42,200	34,778	28,630							373,009
<b>Occupancy and Daily Rates</b>															
Room Nights Available		21,018	21,018	19,320	20,350	19,481	20,492	20,553							142,232
Room Nights Rented		14,425	14,512	13,736	13,193	11,826	9,579	8,617							85,888
Average Occupancy Percentage		69%	69%	71%	65%	61%	47%	42%							60%
Average Room Rate		\$ 237.46	\$ 226.48	\$ 248.34	\$ 246.10	\$ 178.42	\$ 181.53	\$ 166.13							\$ 217.15

		Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax														
Prior Years Actuals														
FY 10-11	690	351,488	364,842	369,985	382,464	241,116	163,018	151,898	182,493	225,227	284,421	321,785	372,828	3,431,506 [1]
FY 09-10	692	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
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	371,678	3,402,860
FY 06-07		263,141	263,104	278,344	264,198	179,453	126,944	115,628	139,661	176,125	209,352	241,735	260,861	2,519,545
TOT Revenues - Average of Five Years		319,881	360,719	349,053	349,315	222,493	157,060	134,480	162,252	209,949	244,734	301,493	321,983	3,123,412
Percent of Total Annual		10.2%	11.2%	11.2%	11.2%	7.1%	5.0%	4.3%	5.2%	6.7%	7.8%	9.7%	10.3%	100.0%
Original Adopted Budget Estimate		356,147	390,481	388,626	388,918	247,717	174,867	149,726	180,647	233,752	272,480	335,674	358,486	3,477,521 [2]
Revised Estimate		370,739	406,480	404,548	404,853	257,867	182,031	155,861	188,048	243,329	283,644	349,427	373,174	3,630,000 [3]
Actual & projected TOT Revenue		411,037	394,409	409,347	389,615	253,197	208,670	171,780	188,048	243,329	283,644	349,427	373,174	3,676,678
Difference from Latest Estimate		40,298	(12,070)	4,799	(15,237)	(4,670)	26,639	15,919	-	-	-	-	-	56,678



[1] Preliminary Actual for fiscal year  
[2] Adopted estimate was 5.5% from prior year final estimate  
[3] This is a preliminary revision at 5.5% above the preliminary actual revenues from the prior year

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

**CHART 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	Completed FY Years Average			Percent of Total Year				
														Mth	Qtr	Semr
July	236,654	247,442	263,141	320,979	354,754	309,043	320,979	351,488	411,037	287,643	10.3%					
August	241,715	252,454	263,104	373,455	420,039	332,157	373,455	364,842	394,409	321,109	11.1%					
September	228,721	250,265	278,344	379,601	370,275	347,058	379,601	369,985	409,347	317,750	11.0%				32.5%	
October	238,477	250,935	264,198	374,037	376,974	348,903	374,037	382,464	389,615	319,427	11.1%					
November	151,216	165,511	179,453	246,742	227,816	217,336	246,742	241,116	253,197	204,313	7.1%				23.2%	
December	114,192	120,172	126,944	172,657	151,621	151,063	172,657	183,018	208,670	145,666	5.1%					55.7%
January	107,988	98,179	115,628	127,599	146,230	131,104	127,599	151,838	171,780	125,652	4.4%					
February	131,714	139,349	138,661	177,840	158,338	153,927	177,840	182,493	-	154,617	5.4%					
March	166,230	161,293	178,125	246,418	190,826	209,149	246,418	225,227	-	196,753	6.8%				16.6%	
April	180,819	193,393	209,352	261,720	230,708	237,468	261,720	284,421	-	228,269	7.9%					
May	208,214	218,214	241,735	349,954	286,820	307,171	349,954	321,785	-	276,270	9.6%					
June	217,652	232,236	260,861	371,878	286,356	317,990	371,878	372,828	-	294,257	10.2%				27.7%	
<b>Annual Totals</b>	<b>2,223,592</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>3,402,880</b>	<b>3,431,506</b>	<b>2,238,056</b>	<b>2,881,728</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
		4.9%	8.1%	35.1%	-5.9%	-4.3%	35.1%	12.1%	-34.8%							

**Fiscal Quarters**

1st Quarter Trend	707,091	750,161	804,589	1,074,035	1,145,069	988,258	1,074,035	1,086,315	1,214,794	988,258	-13.7%	1,086,315	9.9%	1,214,794	11.8%
2nd Quarter Trend	503,886	537,618	570,595	793,436	756,412	717,302	793,436	806,598	851,483	717,302	-5.2%	806,598	12.4%	851,483	5.6%
3rd Quarter Trend	405,931	399,821	432,414	551,856	495,394	494,180	551,856	559,558	171,780	494,180	-0.2%	559,558	13.2%	171,780	-69.3%
4th Quarter Trend	606,684	643,843	711,948	983,552	803,884	862,629	983,552	979,034	-	862,629	7.3%	979,034	13.5%	-	-100.0%
1st Half Trend	1,210,976	1,287,778	1,375,184	1,867,471	1,901,481	1,705,560	1,867,471	1,892,913	2,066,276	1,705,560	-10.3%	1,892,913	11.0%	2,066,276	9.2%
2nd Half Trend	1,012,615	1,043,664	1,144,362	1,535,409	1,299,278	1,356,810	1,535,409	1,538,592	171,780	1,356,810	4.4%	1,538,592	13.4%	171,780	-88.8%

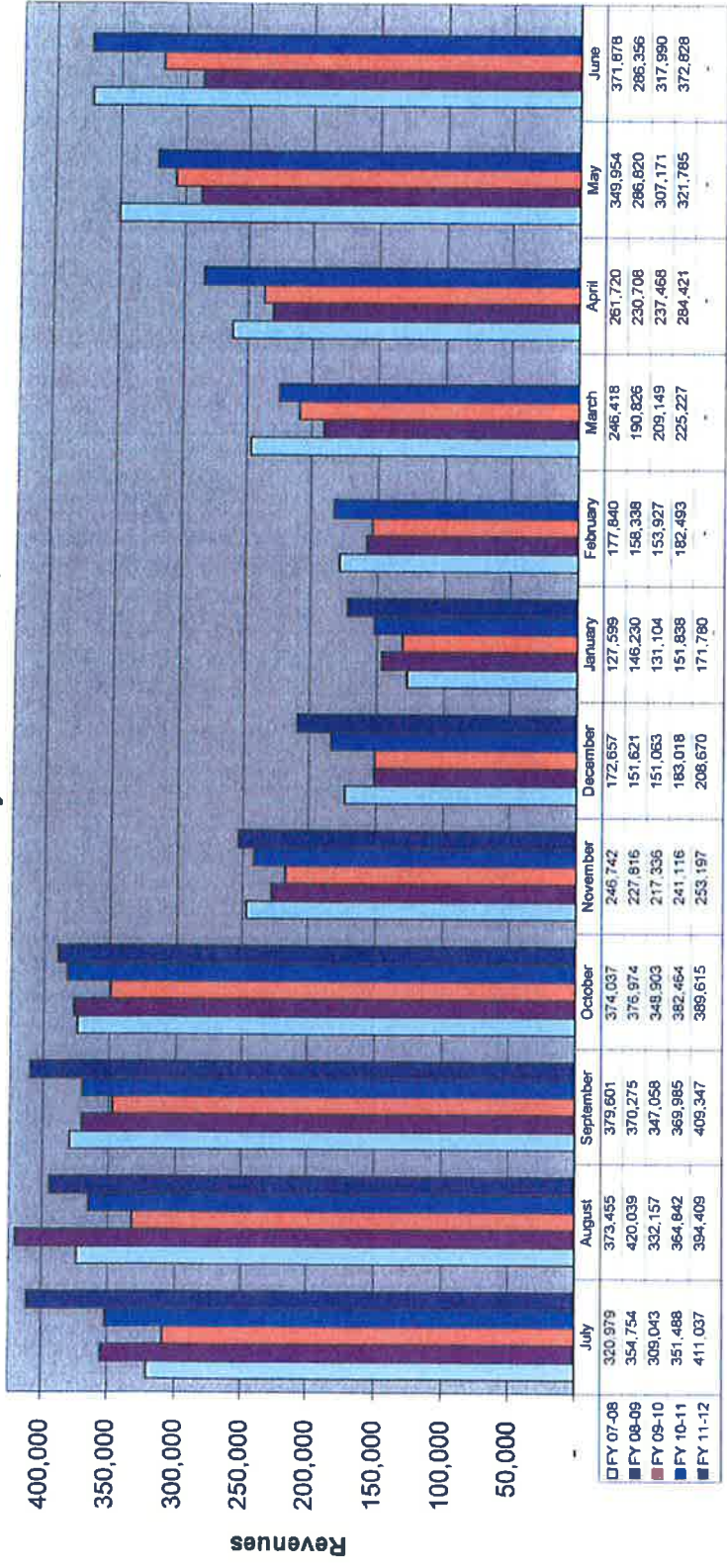
**By Calendar Year**

	2005	2006	2007	2008	2009	2010	2011	2012	2013
January	107,988	99,179	115,628	127,599	146,230	131,104	151,838	171,780	-
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	372,828	-	-
July	247,442	263,141	320,979	354,754	309,043	351,488	411,037	-	-
August	252,454	263,104	373,455	420,039	332,157	364,842	394,409	-	-
September	250,265	278,344	379,601	370,275	347,058	369,985	409,347	-	-
October	250,935	264,198	374,037	376,974	348,903	382,464	389,615	-	-
November	166,511	179,453	246,742	227,816	217,336	241,116	253,197	-	-
December	120,172	126,944	172,657	151,621	151,063	183,018	208,670	-	-
<b>Annual Totals</b>	<b>2,300,394</b>	<b>2,418,848</b>	<b>3,011,833</b>	<b>3,436,890</b>	<b>3,004,838</b>	<b>3,249,723</b>	<b>3,604,869</b>	<b>171,780</b>	<b>-</b>
		5.1%	24.5%	14.1%	-12.6%	8.1%	10.9%	-95.2%	-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%

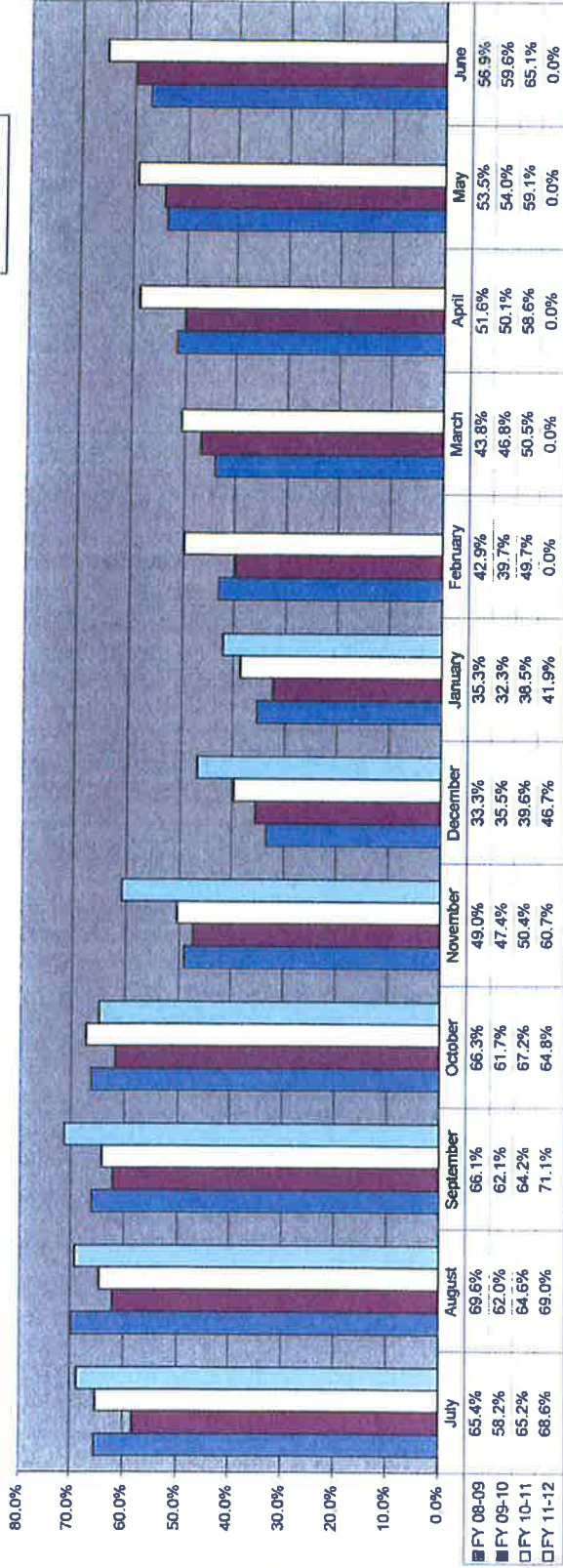
Chart 3

### City of Calistoga Fiscal Monthly TOT Revenues



**Chart 4**

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



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

