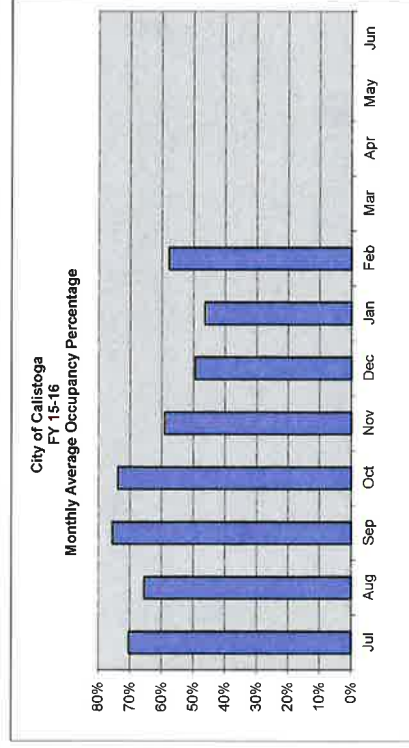
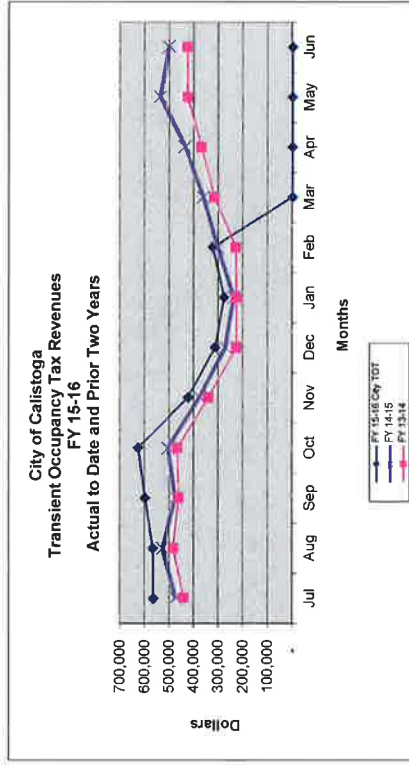


Transient Occupancy Tax/NVTID Revenues Cash Flow Actuals and Projections Fiscal Year 2015-16

	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
TOT & NVTID Revenues														
Average Number of Rooms	764													
FY 15-16 City TOT	12%	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	-	-	-	-	3,703,569
NVTID Tax	2%													
Local TID Allocation (25%)		23,557	23,696	25,013	26,144	17,722	13,086	11,607	13,490	-	-	-	-	154,315
County TID Allocation (74%)		69,728	70,141	74,039	77,387	52,457	38,734	34,358	39,930	-	-	-	-	456,774
City Administration (1%)		942	948	1,001	1,046	709	523	464	540	-	-	-	-	6,173
Total NVTID Tax		94,226	94,786	100,052	104,577	70,888	52,344	46,429	53,959	-	-	-	-	617,261
Occupancy and Daily Rates														
Room Nights Available		22,971	22,971	22,230	22,971	22,410	22,376	22,382	21,022	-	-	-	-	179,333
Room Nights Rented		16,138	15,009	16,783	16,943	13,228	11,053	10,374	12,136	-	-	-	-	111,664
Average Occupancy Percentage		70%	65%	75%	74%	59%	49%	46%	58%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	62%
Average Room Rate		\$ 291.94	\$ 315.76	\$ 298.08	\$ 308.61	\$ 267.95	\$ 236.79	\$ 223.78	\$ 222.31	\$ 223.78	\$ 222.31	\$ 222.31	\$ 222.31	\$ 276.39

Estimates & Projections

City Transient Occupancy Tax	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
Prior years Actuals														
FY 14-15	764	477,303	529,669	478,000	508,190	380,139	273,789	239,835	363,591	439,751	536,127	503,586	503,586	5,037,134
FY 13-14	690	444,939	488,018	465,346	470,670	344,176	229,605	230,428	318,561	372,410	428,980	431,077	431,077	4,456,456
FY 12-13	690	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,168	383,319	396,744	396,744	3,950,823
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,360	303,037	343,761	343,761	3,764,660
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	183,018	151,698	182,483	225,227	284,421	321,785	321,785	3,431,506
FY 09-10	692	309,043	332,157	347,058	348,903	217,336	131,104	153,927	209,149	237,468	307,171	317,990	317,990	3,062,370
FY 08-09	692	354,754	420,039	370,275	376,974	227,816	151,621	146,230	180,826	230,708	286,820	286,356	286,356	3,200,759
TOT Revenues - Average of Seven Years		393,509	421,706	410,695	413,940	278,857	200,954	179,762	208,764	265,700	312,370	372,853	364,250	3,843,361
Percent of Total Annual		10.2%	11.0%	10.7%	10.8%	7.3%	5.2%	4.7%	5.4%	8.1%	9.7%	10.0%	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	600,312	627,462	425,329	314,063	278,577	322,332	385,500	465,848	572,326	535,718	5,661,540
Actual TOT Revenue		565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	-	-	-	-	3,703,569
Difference from Latest Estimate		(0)	(0)	0	0	(0)	(0)	(0)	1,422	-	-	-	-	1,421



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

CHART 2

Completed FY Years Average	Percent of Total Year		
	Mth	Qtr	Semr
377,408	10.7%		
400,879	11.3%		
398,480	11.3%	33.3%	
401,292	11.4%		
270,003	7.6%		
194,592	5.5%	24.5%	57.8%
170,847	4.6%		
203,723	5.6%		
222,340	6.3%	16.9%	
259,187	7.3%		
310,898	8.8%		
320,157	9.1%	25.3%	42.2%
3,552,815	100.0%	100.0%	100.0%

	By Fiscal Years											
	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
July	263,141	320,979	373,455	354,754	309,043	351,488	411,037	405,000	444,939	477,303	565,359	18.4%
August	282,454	370,104	370,455	420,039	332,157	364,842	384,409	422,907	488,018	529,689	568,714	7.4%
September	250,285	278,344	379,601	370,275	347,058	369,984	418,832	422,907	465,346	478,000	600,312	25.6%
October	250,935	284,198	374,037	376,974	348,903	382,484	389,283	411,105	470,670	508,180	627,462	23.5%
November	166,511	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,176	380,139	425,329	11.9%
December	120,172	126,944	172,657	151,621	151,083	183,018	208,670	208,911	229,605	273,789	314,063	14.3%
January	99,179	115,628	127,589	146,230	131,104	151,838	171,854	187,041	230,428	239,835	276,577	16.2%
February	139,349	138,661	177,840	159,338	153,927	182,483	218,558	210,635	232,236	305,163	323,754	6.1%
March	161,383	178,125	246,419	190,826	209,149	225,227	257,360	295,168	318,561	363,591	437,581	14.1%
April	193,283	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	438,751	538,127	18.1%
May	216,214	241,735	349,954	286,820	307,171	343,785	381,319	428,990	428,990	538,127	538,127	25.4%
June	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,077	503,586	503,586	16.6%
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,764,680	3,560,623	4,456,456	5,037,134	3,703,569	-26.5%

Fiscal Quarters

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% Change
1st Quarter Trend	750,161	804,589	1,074,035	1,145,690	988,258	1,085,315	1,224,278	1,254,176	1,395,303	1,484,972	6.2%
2nd Quarter Trend	537,616	570,585	765,438	756,412	717,302	806,598	854,644	903,743	1,044,451	1,162,108	11.3%
3rd Quarter Trend	399,821	432,414	551,855	495,394	494,180	599,358	647,792	692,844	781,225	906,589	16.3%
4th Quarter Trend	643,843	711,948	995,552	803,864	862,659	979,034	1,027,696	1,098,860	1,233,477	1,481,465	20.2%
1st Half Trend	1,287,778	1,375,164	1,867,471	1,901,481	1,705,560	1,892,913	2,088,922	2,158,919	2,442,754	2,647,080	8.4%
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,278	1,356,810	1,538,592	1,675,758	1,791,704	2,013,702	2,390,054	18.7%

By Calendar Year

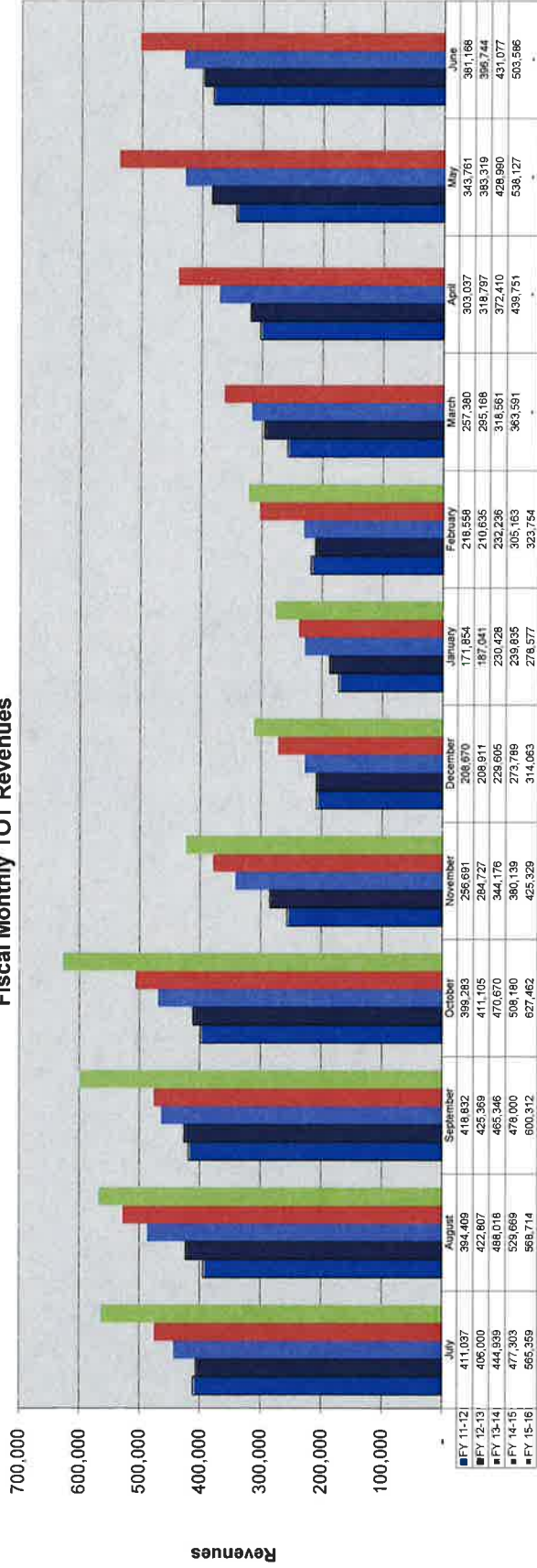
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% Change
January	99,179	115,628	127,589	146,230	131,104	151,838	171,854	187,041	230,428	239,835	17.8%
February	139,349	138,661	177,840	159,338	153,927	182,483	218,558	210,635	232,236	305,163	16.0%
March	161,383	178,125	246,419	190,826	209,149	225,227	257,360	295,168	318,561	363,591	17.6%
April	183,283	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	438,751	17.6%
May	216,214	241,735	349,954	286,820	307,171	343,785	381,319	428,990	428,990	538,127	17.2%
June	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,077	503,586	17.2%
July	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	477,303	565,359	17.2%
August	282,454	370,104	370,455	420,039	332,157	364,842	394,409	422,907	488,018	529,689	17.2%
September	250,285	278,344	379,601	370,275	347,058	369,984	418,832	422,907	465,346	600,312	17.2%
October	166,511	179,453	246,742	348,903	362,464	399,283	411,105	470,670	508,180	627,462	17.2%
November	120,172	126,944	172,657	151,621	151,083	183,018	208,670	208,911	229,605	273,789	17.2%
December	99,179	115,628	127,589	146,230	131,104	151,838	171,854	187,041	230,428	239,835	17.2%
Annual Totals	2,418,848	3,011,833	3,436,890	3,004,838	3,249,723	3,827,514	3,834,677	4,234,458	4,660,781	5,491,293	17.8%

[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



Months

Chart 4

City of Callistoga
Monthly Occupancy Rates - All Types

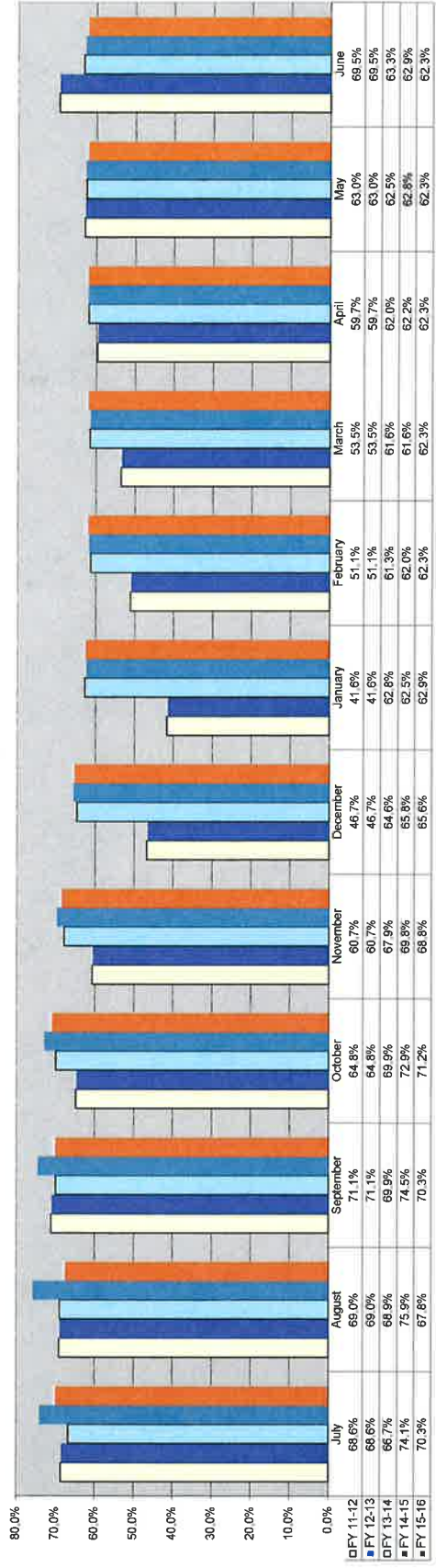


Chart 5

City of Callistoga
Average Monthly Rates - All Types

