

Transient Occupancy Tax/NVTID Revenues Cash Flow Actuals and Projections Fiscal Year 2016-17

TOT & NVTID Revenues		Actual												Total
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Average Number of Rooms	764													
FY 16-17 City TOT	12%	616,130	595,142	644,986	633,178	-	-	-	-	-	-	-	-	2,489,437
NVTID Tax	2%													
Local TID Allocation (25%)		25,672	24,798	26,874	26,382	-	-	-	-	-	-	-	-	103,727
County TID Allocation (74%)		75,989	73,401	79,548	78,092	-	-	-	-	-	-	-	-	307,031
City Administration (1%)		1,027	992	1,075	1,055	-	-	-	-	-	-	-	-	4,149
Total NVTID Tax		102,688	99,190	107,498	105,530									414,906
Occupancy and Daily Rates														
Room Nights Available		22,971	23,033	22,290	23,250	22,410	22,376	22,382	21,022	22,296	21,662	23,002	22,356	269,050
Room Nights Rented		16,431	15,996	16,739	16,295	-	-	131	-	-	236	-	-	65,828
Average Occupancy Percentage		72%	69%	75%	70%	0%	0%	1%	0%	0%	1%	0%	0%	24%
Average Room Rate		\$ 312.48	\$ 310.05	\$ 321.10	\$ 323.81	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ 315.14

Estimates & Projections

City Transient Occupancy Tax		Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	
Prior years Actuals	Avg Rooms													
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	363,591	439,751	538,127	503,586	5,037,134
FY 13-14	690	444,939	488,018	465,346	470,670	340,176	229,605	230,428	232,236	318,561	372,410	428,990	431,077	4,456,456
FY 12-13	692	406,000	422,807	425,369	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	418,832	399,283	286,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,680
FY 10-11	692	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	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
TOT Revenues - Average of Seven Years		423,596	442,945	443,558	449,724	307,073	224,160	198,668	232,395	293,445	350,670	408,074	415,079	4,189,387
Percent of Total Annual		10.1%	10.6%	10.6%	10.7%	7.3%	5.4%	4.7%	5.5%	7.0%	8.4%	9.7%	9.9%	100.0%
Original Adopted Budget Estimate		596,454	599,993	633,329	661,972	448,722	331,336	293,899	341,560	406,216	526,352	565,367	534,800	5,940,002
Revised Estimate														
Actual TOT Revenue		616,130	595,142	644,986	633,178	-	-	-	-	-	-	-	-	2,489,436
Differences from Latest Estimate		19,677	(4,851)	11,657	(28,794)	-	-	-	-	-	-	-	-	(2,312)

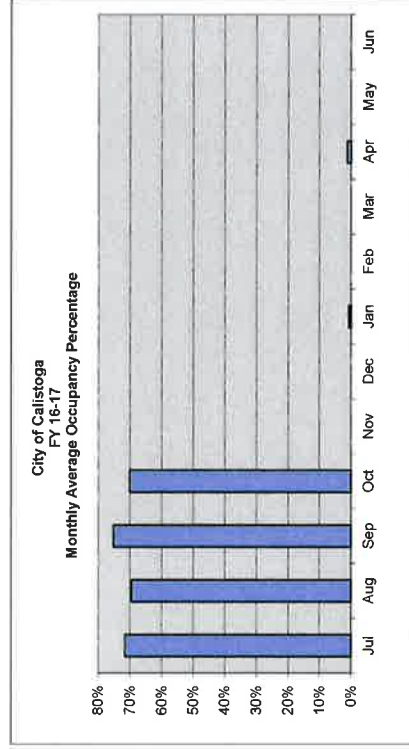
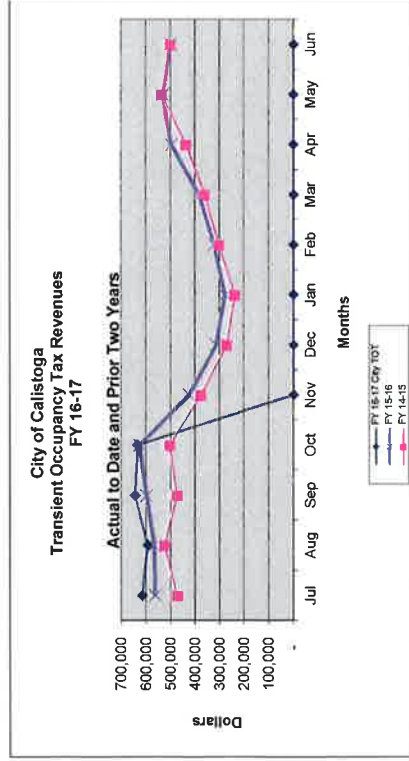


CHART 2

**City of Calistoga
City Transient Occupancy Tax Revenues [1] [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	FY 16-17		Mth	Qtr	Semi
July	247,442	263,141	320,979	354,764	309,043	351,498	411,037	408,000	446,838	477,303	563,359	616,130	397,301	11.0%		
August	260,285	273,344	373,601	420,089	332,167	364,842	394,409	422,807	466,018	529,669	568,714	595,142	417,067	11.6%		
September	230,855	264,189	374,037	376,974	349,003	395,985	418,523	425,369	470,670	478,000	627,462	644,686	419,031	11.6%		34.2%
October	166,511	178,453	246,742	227,816	217,366	241,116	256,691	284,727	344,176	380,139	380,139	425,328	247,503	6.9%		
November	120,172	128,944	172,657	151,621	151,093	163,018	208,670	208,670	228,605	273,189	314,053	314,053	178,376	4.9%		23.5%
January	99,179	115,628	127,599	146,230	131,104	151,838	187,041	187,041	230,428	239,835	278,577	278,577	156,609	4.9%		57.7%
February	181,293	193,661	177,840	158,338	153,927	162,493	218,558	210,635	232,236	303,163	323,754	323,754	186,746	5.2%		
March	193,393	208,352	246,418	230,708	209,149	225,227	257,380	295,168	316,561	363,591	385,039	385,039	235,686	6.9%		16.1%
April	183,393	198,323	261,720	230,708	209,149	225,227	303,307	303,307	372,410	439,751	498,005	498,005	279,155	7.1%		
May	218,214	241,735	349,954	298,820	307,171	321,785	343,761	383,319	428,990	533,365	533,365	533,365	329,437	9.1%		
June	232,236	260,861	371,878	286,556	317,990	372,828	381,168	396,744	431,077	503,566	503,566	503,566	338,074	9.4%		25.3%
Annual Totals	2,331,443	2,519,546	3,402,860	3,200,759	3,062,370	3,431,508	3,764,660	3,950,623	4,456,456	5,037,134	5,622,939	2,469,437	3,625,814	100.0%	100.0%	100.0%
		8.1%	35.1%	-5.9%	-4.3%	12.1%	12.1%	6.7%	12.8%	13.0%	11.8%	-55.7%				

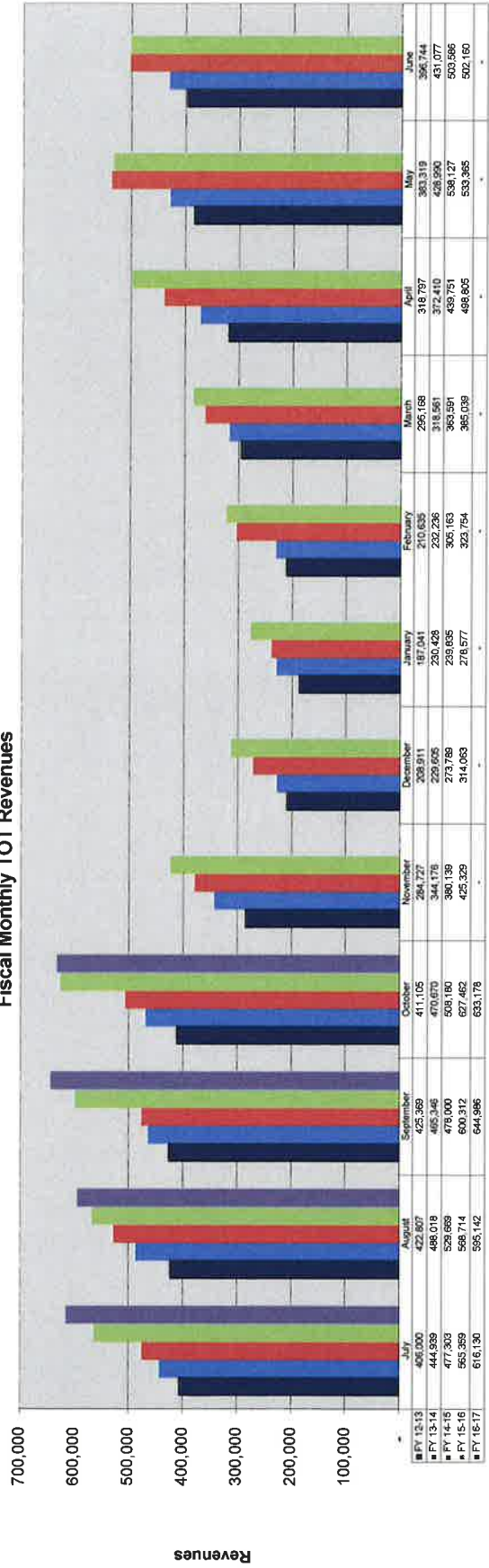
Fiscal Quarters	By Calendar Year												Completed Cal Years Average	Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		Mth	Qtr	Semi
1st Quarter Trend	750,161	804,389	1,074,035	1,145,009	968,358	1,066,315	1,224,278	1,254,176	1,254,176	1,254,176	1,254,176	1,254,176	1,704,847	4.5%		
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	806,598	864,644	864,644	864,644	864,644	864,644	864,644	1,044,451	5.9%		
3rd Quarter Trend	399,871	432,414	551,856	465,394	494,180	559,558	647,792	692,844	692,844	692,844	692,844	692,844	781,225	6.7%		16.6%
4th Quarter Trend	643,664	711,348	983,552	803,894	862,629	979,034	1,027,996	1,099,860	1,099,860	1,099,860	1,099,860	1,099,860	1,534,331	8.0%		
1st Half Trend	1,267,778	1,375,184	1,867,471	1,901,481	1,705,560	1,882,913	2,098,922	2,158,919	2,158,919	2,158,919	2,158,919	2,158,919	2,642,754	9.4%		
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,278	1,356,810	1,548,592	1,675,758	1,791,704	1,791,704	1,791,704	1,791,704	1,791,704	2,390,684	10.0%		43.6%
Annual Totals	2,411,442	2,519,546	3,402,860	3,200,759	3,062,370	3,431,508	3,764,660	3,950,623	4,456,456	5,037,134	5,622,939	2,469,437	3,625,814	100.0%	100.0%	100.0%
		24.5%	-4.1%	-12.6%	8.1%	11.0%	5.7%	10.4%	10.1%	17.8%	-6.7%	-100.0%				

Fiscal Quarters	By Calendar Year												Completed Cal Years Average	Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		Mth	Qtr	Semi
January	99,179	115,628	127,599	146,230	131,104	151,838	187,041	187,041	230,428	239,835	278,577	278,577	170,847	4.5%		
February	139,349	136,661	177,840	158,338	153,927	162,493	218,558	210,635	232,236	303,163	323,754	323,754	203,723	5.9%		
March	161,293	176,125	246,418	190,826	209,149	225,227	287,360	295,168	316,561	363,591	385,039	385,039	257,343	6.7%		16.6%
April	193,393	209,352	281,720	230,708	237,468	284,421	303,037	318,797	372,410	439,751	498,005	498,005	304,533	8.0%		
May	218,214	241,735	349,954	298,820	307,171	321,785	343,761	383,319	428,990	533,365	533,365	533,365	369,366	9.4%		
June	232,236	260,861	371,878	286,556	317,990	372,828	381,168	396,744	431,077	503,566	503,566	503,566	388,806	9.7%		27.1%
July	263,141	320,979	354,764	309,043	351,498	411,037	408,000	448,018	477,303	563,359	616,130	616,130	432,032	10.9%		
August	278,344	379,601	420,089	332,167	349,003	394,409	422,807	466,018	529,669	568,714	595,142	595,142	434,374	11.9%		33.5%
September	264,189	374,037	376,974	349,003	349,003	395,985	418,523	425,369	470,670	503,566	627,462	633,178	436,041	11.4%		
October	170,453	246,742	227,816	217,366	241,116	256,691	284,727	344,176	380,139	380,139	425,328	425,328	254,866	6.7%		
November	120,172	128,944	172,657	151,621	151,093	163,018	208,670	208,670	228,605	273,189	314,053	314,053	183,667	4.6%		22.6%
Annual Totals	2,411,442	2,519,546	3,402,860	3,200,759	3,062,370	3,431,508	3,764,660	3,950,623	4,456,456	5,037,134	5,622,939	2,469,437	3,625,814	100.0%	100.0%	100.0%
		24.5%	-4.1%	-12.6%	8.1%	11.0%	5.7%	10.4%	10.1%	17.8%	-6.7%	-100.0%				

[1] From monthly Occupier records 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 16.66%

Chart 3

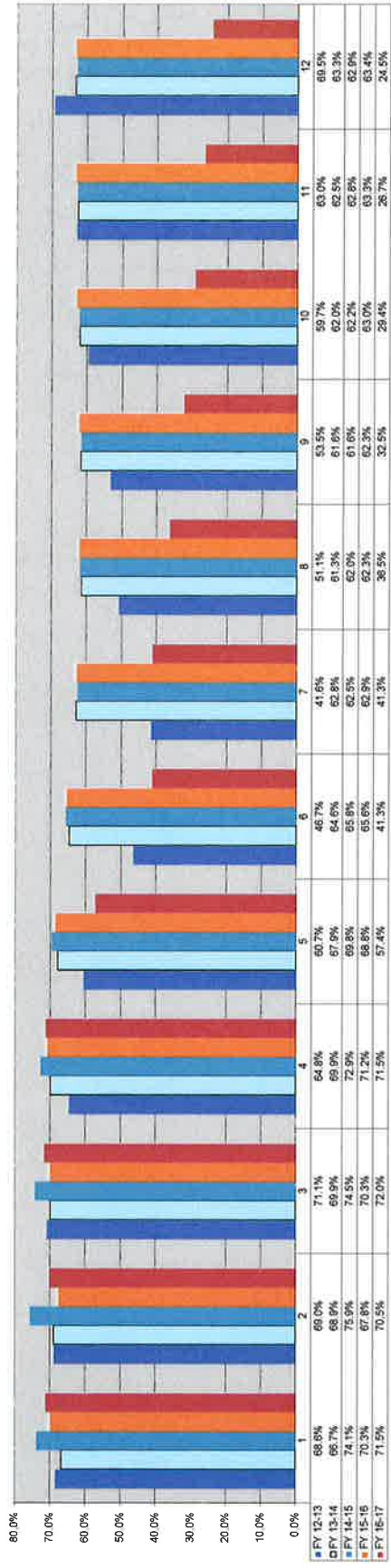
City of Calistoga
Fiscal Monthly TOT Revenues



Months

Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types



City of Calistoga
Average Monthly Rates - All Types

Chart 5

