




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2015-2016

REPORT PERIOD: Collections through March, 2016

TAX RATE: 12 Percent

STATISTICS: TOT/NVTID Collections – TOT Budget to Actual Revenues
City TOT Revenue History
Fiscal Monthly TOT Revenues
Monthly Occupancy Rates – All Types
Average Monthly Rates – All Types

PREPARED BY: 
Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

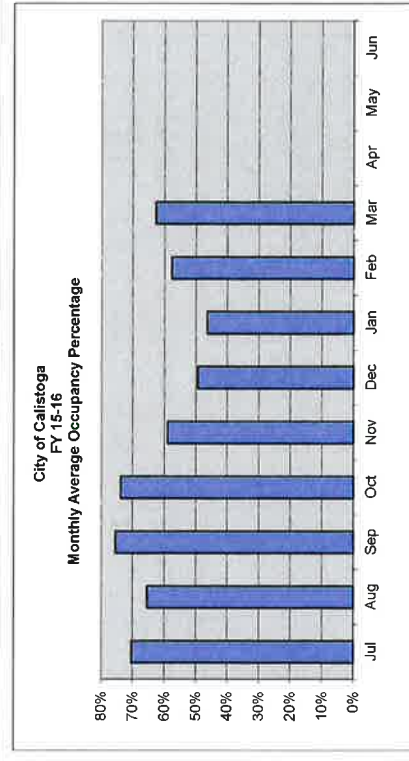
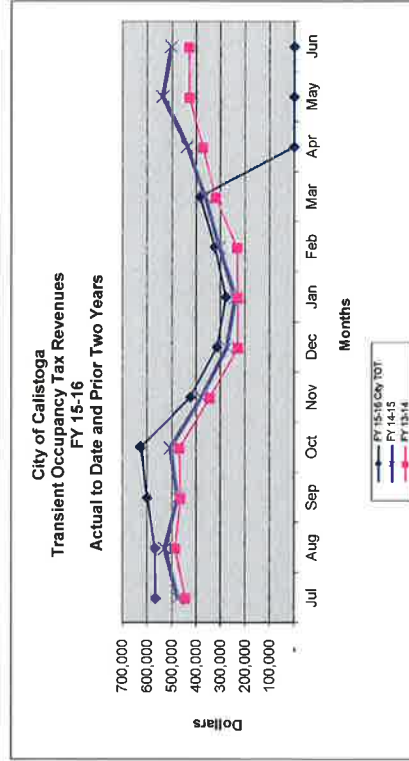
DATE: May 11, 2016

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	385,039	-	-	-	-	4,088,608
NVTID Tax	2%														
Local TID Allocation (25%)		23,557	23,696	25,013	26,144	17,722	13,086	11,607	13,490	16,043	-	-	-	-	170,359
County TID Allocation (74%)		69,728	70,141	74,039	77,387	52,457	36,734	34,358	39,930	47,488	-	-	-	-	504,262
City Administration (1%)		942	948	1,001	1,046	709	523	464	540	642	-	-	-	-	6,814
Total NVTID Tax		94,226	94,786	100,052	104,577	70,888	52,344	46,429	53,959	64,173	-	-	-	-	681,435
Occupancy and Daily Rates															
Room Nights Available		22,971	22,971	22,230	22,971	22,410	22,376	22,382	21,022	22,296	-	-	-	-	201,629
Room Nights Rented		16,138	15,009	16,783	16,943	13,228	11,053	10,374	12,136	13,991	-	-	-	-	125,655
Average Occupancy Percentage		70%	65%	75%	74%	59%	49%	46%	58%	63%	#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	\$ 229.34	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 271.15

Estimates & Projections

	Actual												Total		
	July	August	September	October	November	December	January	February	March	April	May	June			
City Transient Occupancy Tax															
Prior years Actuals															
FY 14-15	764	477,303	529,689	478,000	508,180	380,139	273,789	239,835	305,163	363,591	439,751	538,127	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	232,296	318,561	372,410	428,990	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	316,797	383,319	396,744	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,263	256,691	206,670	171,854	218,556	257,360	303,037	343,761	381,168	381,168	3,764,660
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	183,018	151,898	182,493	225,227	284,421	321,785	372,828	372,828	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	317,990	3,062,370
FY 08-09	692	354,754	420,039	370,275	376,974	227,816	151,621	146,230	158,338	190,826	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	384,250	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%	6.9%	8.1%	9.7%	10.0%	10.0%	100.0%
Original Adopted Budget Estimate															
Revised Estimate		503,555	558,801	504,290	598,671	397,245	286,137	250,676	320,421	383,589	463,937	570,415	533,804	533,804	5,311,540
Actual TOT Revenue		565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	465,848	572,326	535,718	535,718	5,661,540
Difference from Latest Estimate		(0)	(0)	0	0	(0)	(0)	(0)	1,422	(461)	-	-	-	-	960



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

CHART 2

Completed FY Years Average	Percent of Total Year			
	Mth	Qtr	Sum	Year
377,408	10.6%			
400,679	11.2%			
398,490	11.2%	33.0%		
401,282	11.2%			
270,003	7.6%			
194,592	5.5%	24.3%		57.3%
170,847	4.8%			
174,577	5.7%			
203,723	5.7%	17.7%		
257,347	7.2%			
259,187	7.3%			
310,688	8.7%			
323,157	9.1%	25.0%		42.7%
3,567,616	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	247,442	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	477,303	555,359	18.4%
August	252,544	263,141	373,455	420,039	332,157	364,842	394,409	422,807	468,018	529,666	569,714	7.4%
September	250,285	278,344	379,601	370,275	347,058	369,985	416,932	425,359	465,346	478,000	600,312	25.6%
October	250,935	284,198	374,037	376,974	348,903	382,464	399,283	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	151,063	183,018	208,670	208,911	229,605	273,789	314,063	14.7%
January	99,179	115,628	127,599	146,230	131,104	151,838	187,041	187,041	230,428	239,835	278,577	16.2%
February	139,349	138,661	177,840	158,338	153,927	182,493	218,558	210,635	232,236	305,163	323,754	6.1%
March	161,293	178,125	246,418	190,826	199,149	225,227	257,380	295,168	318,581	365,591	385,039	5.9%
April	193,383	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	438,751	498,000	18.1%
May	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,980	538,127	598,000	25.4%
June	232,236	260,861	371,878	286,356	371,980	372,828	381,168	398,744	431,077	503,586	532,000	16.9%
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	4,086,608	-18.8%
		8.1%	35.1%	-5.9%	-4.3%	12.1%	12.1%	4.9%	12.8%	13.0%	4,086,608	-18.8%

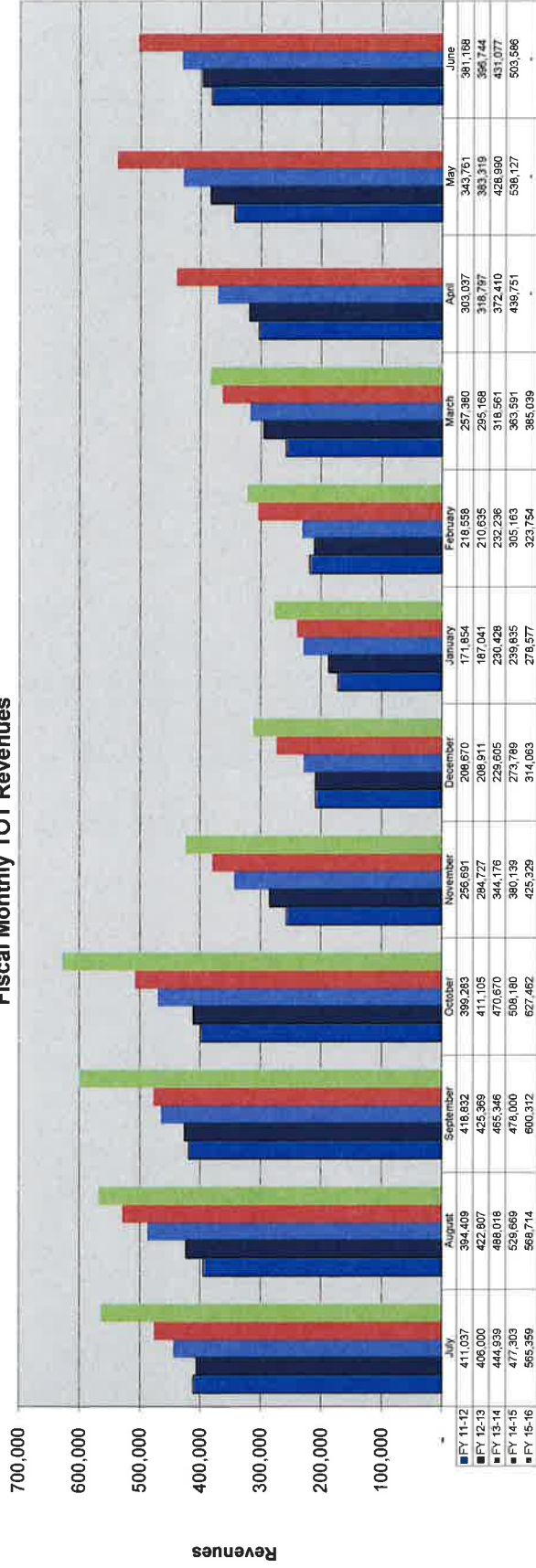
Fiscal Quarters	By Calendar Year											
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	% Change
1st Quarter Trend	750,161	804,589	1,074,035	1,145,069	988,258	1,086,315	1,224,278	1,254,176	1,396,303	1,484,972	1,734,385	16.8%
2nd Quarter Trend	537,618	570,595	759,436	756,412	717,302	806,588	864,644	904,743	1,044,451	1,162,106	1,366,854	17.8%
3rd Quarter Trend	399,821	432,414	551,856	495,994	494,180	559,558	647,752	692,844	781,725	908,589	987,369	8.7%
4th Quarter Trend	643,843	711,946	883,552	883,884	882,629	979,034	1,027,565	1,098,660	1,232,477	1,481,465	-	-100.0%
1st Half Trend	1,287,778	1,375,184	1,867,471	1,901,481	1,705,560	1,892,913	2,098,922	2,158,919	2,442,754	2,647,080	3,101,239	17.2%
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	967,369	-58.7%

Completed Cal Years Average	Percent of Total Year			
	Mth	Qtr	Sum	Year
160,074	4.3%			
191,720	5.2%			
244,574	6.6%	16.1%		
285,106	7.7%			
341,989	9.3%			
355,472	9.6%	26.6%		42.7%
390,404	10.6%			
415,721	11.2%			
413,312	11.2%	33.0%		
416,328	11.3%			
280,353	7.6%			
202,034	5.5%	24.3%		57.3%
3,697,086	100.0%	100.0%		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



Months

Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

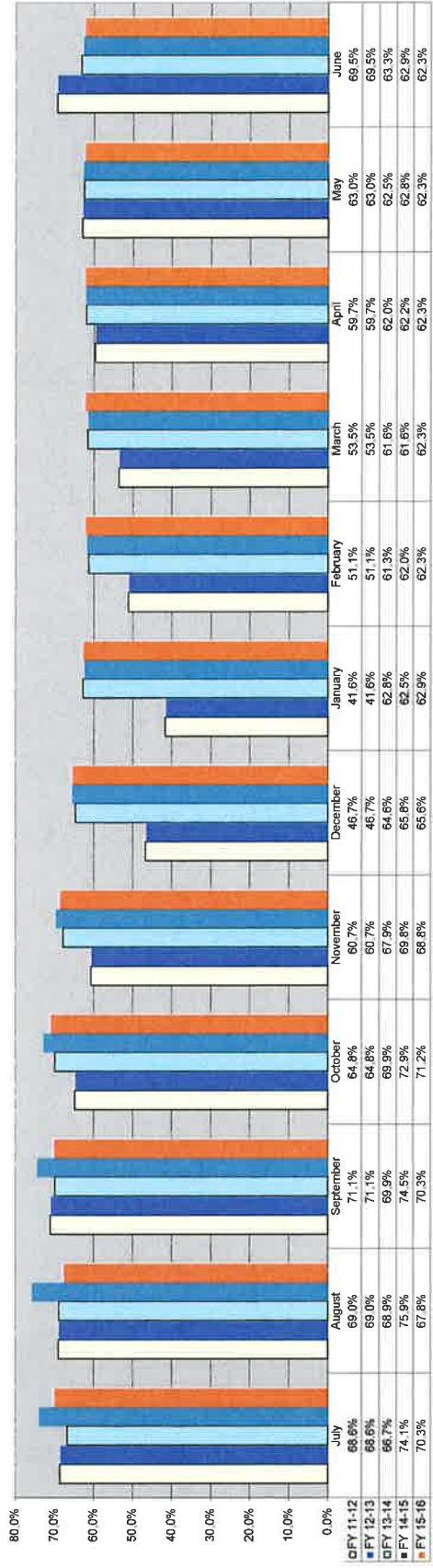


Chart 5

City of Calistoga
Average Monthly Rates - All Types

