



## TRANSIENT OCCUPANCY TAX REPORT (TOT)


Fiscal Year 2015-2016

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**REPORT PERIOD:** Collections through April, 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:**   
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Angela Madrigal, Senior Account Clerk

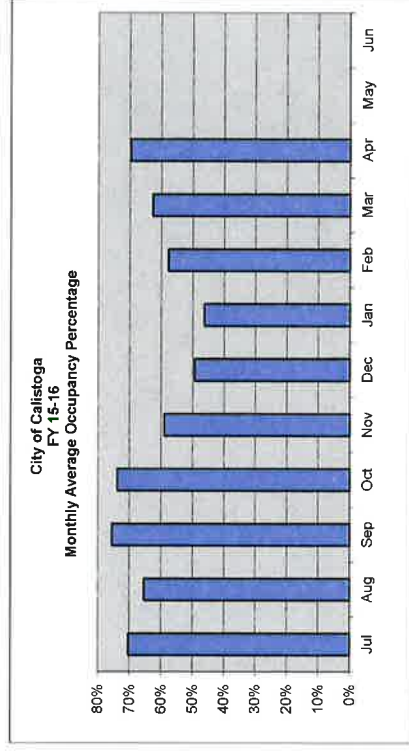
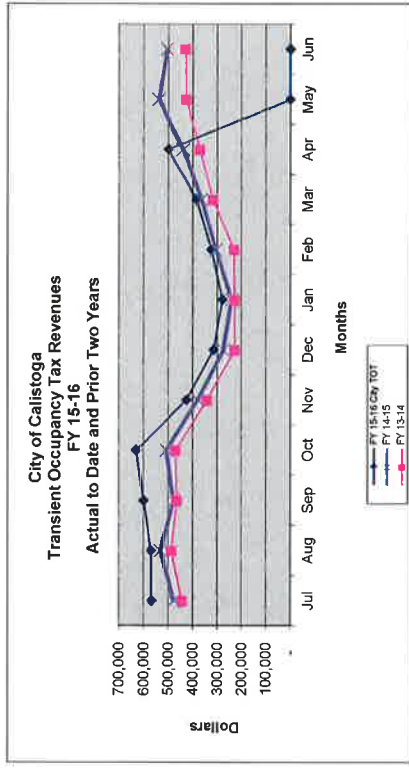
**DATE:** June 10, 2016

## 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		
<b>TOT &amp; NVTID Revenues</b>														
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	498,805	-	-	4,587,413
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	20,784	-	-	191,142
County TID Allocation (74%)		69,728	70,141	74,039	77,387	52,457	38,734	34,358	39,930	47,488	61,519	-	-	565,781
City Administration (1%)		942	948	1,001	1,046	709	523	464	540	642	831	-	-	7,646
<b>Total NVTID Tax</b>		<b>94,226</b>	<b>94,786</b>	<b>100,052</b>	<b>104,577</b>	<b>70,888</b>	<b>52,344</b>	<b>46,429</b>	<b>53,959</b>	<b>64,173</b>	<b>83,134</b>	-	-	<b>764,569</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,971	22,971	22,230	22,971	22,410	22,376	22,382	21,022	22,296	21,662	-	-	223,291
Room Nights Rented		16,138	15,009	16,783	16,943	13,228	11,053	10,374	12,136	13,991	15,097	-	-	140,752
<b>Average Occupancy Percentage</b>		<b>70%</b>	<b>65%</b>	<b>75%</b>	<b>74%</b>	<b>59%</b>	<b>49%</b>	<b>46%</b>	<b>58%</b>	<b>63%</b>	<b>70%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>63%</b>
<b>Average Room Rate</b>		<b>\$ 291.94</b>	<b>\$ 315.76</b>	<b>\$ 298.08</b>	<b>\$ 308.61</b>	<b>\$ 267.95</b>	<b>\$ 236.79</b>	<b>\$ 223.78</b>	<b>\$ 222.31</b>	<b>\$ 229.34</b>	<b>\$ 275.33</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>\$ 271.60</b>

### Estimates & Projections

	Avg Rooms	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	508,180	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	344,176	229,605	230,428	232,236	318,561	372,410	428,990	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	318,797	383,319	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	361,168	3,764,680
FY 10-11	692	351,488	364,842	369,965	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
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	3,200,759
TOT Revenues - Average of Seven Years		393,509	421,706	410,695	413,940	278,657	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%	6.9%	8.1%	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	383,559	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	323,754	385,039	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	385,039	498,805	-	-	4,587,413
Difference from Latest Estimate		(0)	(0)	0	0	0	(0)	(0)	1,422	(461)	32,957	-	-	33,918



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

**CHART 2**

	By Fiscal Years												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	Semtr
July	247,442	263,141	320,979	354,754	309,043	351,488	411,037	400,000	444,939	477,303	565,359	18.4%	10.4%		
August	252,454	263,141	373,455	420,038	332,157	364,842	394,409	422,807	488,018	528,688	565,714	7.4%	11.1%		
September	250,265	278,344	379,601	370,275	347,058	359,985	418,832	425,389	485,346	478,000	600,312	25.6%	11.0%		32.6%
October	250,935	284,198	374,037	376,974	348,903	362,464	399,283	411,105	470,670	508,180	627,462	23.5%	11.1%		24.0%
November	166,511	179,453	246,742	227,816	217,336	227,816	208,670	208,911	344,176	380,139	425,329	11.9%	7.5%		56.5%
December	120,172	126,944	172,657	151,621	183,018	183,018	208,670	208,911	229,605	273,799	314,063	14.7%	5.4%		
January	99,179	115,628	127,599	146,230	131,104	171,854	187,041	187,041	230,428	239,835	278,577	16.7%	4.7%		
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%	5.6%		
March	161,293	178,125	246,418	190,826	209,149	225,227	257,380	295,168	318,561	363,591	498,805	13.4%	7.1%		17.5%
April	183,393	209,352	261,720	230,708	237,468	284,421	303,037	316,797	372,410	438,751	498,805	13.4%	8.4%		
May	218,214	241,375	349,994	286,620	307,171	321,785	343,761	383,319	428,990	538,127	538,127	25.4%	8.6%		
June	232,236	280,861	371,878	296,556	317,990	372,828	381,168	396,744	431,077	503,586	503,586	18.6%	8.9%		26.0%
<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>3,431,506</b>	<b>3,764,680</b>	<b>3,550,623</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>4,587,413</b>	<b>-8.9%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

	By Calendar Year												Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	% Change	Mth	Qtr	Semtr
1st Quarter Trend	750,161	804,569	1,074,035	1,145,069	988,258	1,066,315	1,224,278	1,224,278	1,254,176	1,398,303	1,484,972	6.2%	4.3%		
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	806,598	864,844	864,844	904,743	1,044,451	1,162,106	11.3%	5.2%		
3rd Quarter Trend	399,821	432,414	551,856	495,384	494,180	559,558	647,792	647,792	692,844	781,225	908,589	16.3%	6.6%		
4th Quarter Trend	643,843	711,948	993,552	803,884	862,629	975,034	1,027,960	1,027,960	1,098,860	1,232,477	1,481,465	20.2%	7.7%		
1st Half Trend	1,287,778	1,375,164	1,867,471	1,901,481	1,705,560	1,892,913	2,088,922	2,088,922	2,158,919	2,442,754	2,647,080	8.4%	4.3%		
2nd Half Trend	1,043,664	1,144,382	1,535,409	1,299,278	1,356,810	1,538,592	1,675,758	1,675,758	1,791,704	2,013,702	2,390,054	18.7%	5.5%		
<b>Annual Totals</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>3,627,514</b>	<b>4,234,458</b>	<b>4,234,458</b>	<b>4,660,781</b>	<b>5,491,293</b>	<b>5,491,293</b>	<b>17.8%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

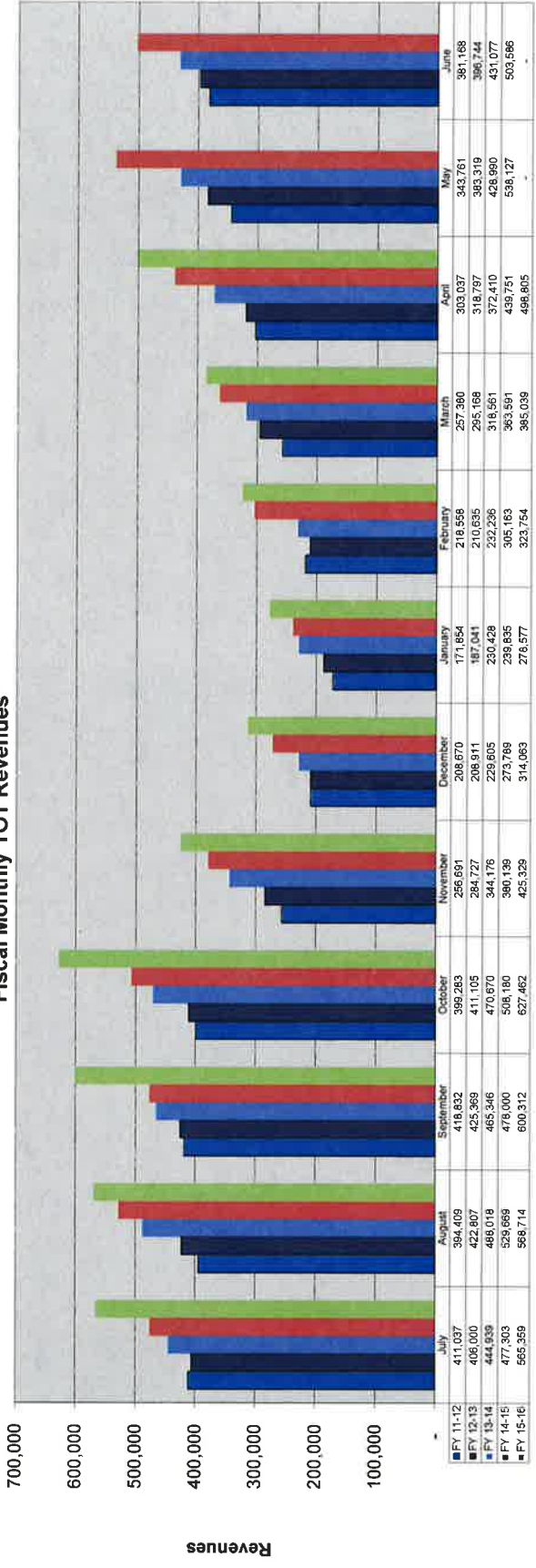
	By Calendar Year												Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	% Change	Mth	Qtr	Semtr
January	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	239,835	278,577	16.7%	4.3%		
February	139,349	138,661	177,840	158,338	153,927	182,493	218,558	210,635	232,236	305,163	323,754	6.1%	5.2%		
March	161,293	178,125	246,418	190,826	209,149	225,227	257,380	295,168	318,561	363,591	498,805	13.4%	6.6%		16.1%
April	183,393	209,352	261,720	230,708	237,468	284,421	303,037	316,797	372,410	438,751	498,805	13.4%	7.7%		
May	218,214	241,375	349,994	286,620	307,171	321,785	343,761	383,319	428,990	538,127	538,127	25.4%	9.3%		
June	232,236	280,861	371,878	296,556	317,990	372,828	381,168	396,744	431,077	503,586	503,586	18.6%	10.6%		
July	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	477,303	565,359	565,359	0.0%	9.6%		
August	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	477,303	565,359	565,359	0.0%	9.3%		
September	278,344	379,601	370,275	347,058	368,985	418,832	425,389	465,346	478,000	600,312	600,312	25.6%	9.6%		42.7%
October	264,198	374,037	376,974	348,903	362,464	369,283	411,105	470,670	508,180	627,462	627,462	0.0%	10.6%		
November	179,453	246,742	227,816	217,336	241,116	256,690	268,911	344,176	380,139	425,329	425,329	0.0%	11.2%		
December	128,944	126,944	172,657	151,621	183,018	208,670	208,911	229,605	273,789	314,063	314,063	0.0%	11.3%		
<b>Annual Totals</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>3,627,514</b>	<b>4,234,458</b>	<b>4,234,458</b>	<b>4,660,781</b>	<b>5,491,293</b>	<b>5,491,293</b>	<b>17.8%</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 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

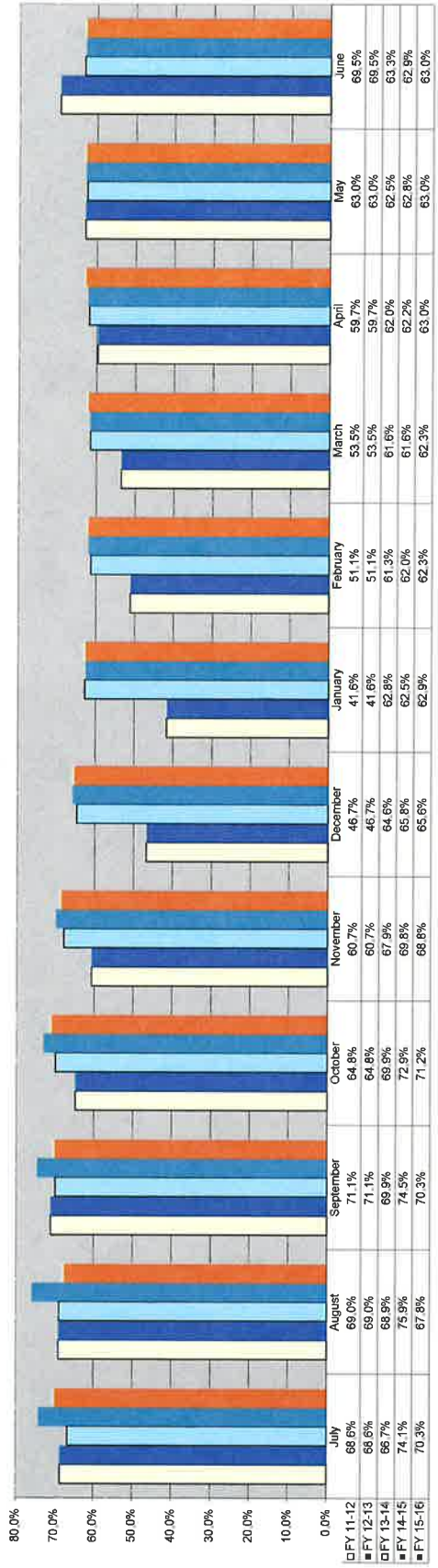
City of Calistoga  
Fiscal Monthly TOT Revenues



Months

Chart 4

City of Callistoga  
Monthly Occupancy Rates - All Types



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

