



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2016-2017

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**REPORT PERIOD:** Collections through July, 2017

**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:** September 7, 2016

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

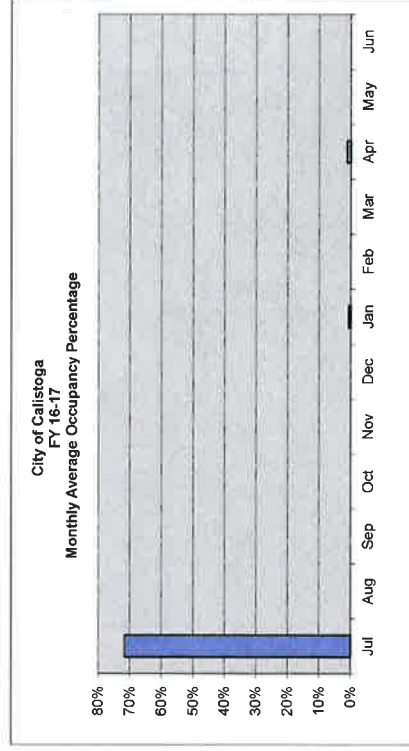
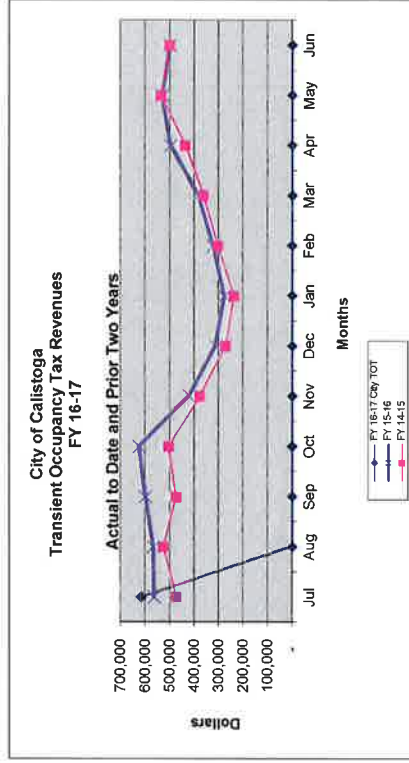
<b>TOT &amp; NVTID Revenues</b>		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Average Number of Rooms	764	-	-	-	-	-	-	-	-	-	-	-	-	-
FY 16-17 City TOT	12%	616,130	-	-	-	-	-	-	-	-	-	-	-	616,130
NVTID Tax	2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Local TID Allocation (25%)	-	25,672	-	-	-	-	-	-	-	-	-	-	-	25,672
County TID Allocation (74%)	-	75,989	-	-	-	-	-	-	-	-	-	-	-	75,989
City Administration (1%)	-	1,027	-	-	-	-	-	-	-	-	-	-	-	1,027
<b>Total NVTID Tax</b>		<b>102,688</b>	-	-	-	-	-	-	-	-	-	-	-	<b>102,688</b>

<b>Occupancy and Daily Rates</b>		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Room Nights Available		22,971	22,971	22,230	22,971	22,410	22,376	22,382	21,022	22,296	21,662	23,002	22,356	268,649
Room Nights Rented		16,431	-	-	-	-	131	-	-	-	236	-	-	16,798
Average Occupancy Percentage		72%	0%	0%	0%	0%	0%	1%	0%	0%	1%	0%	0%	6%
Average Room Rate		\$ 312.48	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ 305.66

### Estimates & Projections

City Transient Occupancy Tax		July	August	September	October	November	December	January	February	March	April	May	June	Total
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	395,039	498,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,160	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	470,870	344,176	229,605	230,428	232,236	318,561	372,410	428,890	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	363,319	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,632	399,283	256,691	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	362,464	241,116	183,018	151,838	182,493	225,227	264,421	321,785	372,828	3,431,506
FY 09-10	692	309,043	332,157	347,058	348,903	217,338	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	4,169,387
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%
<b>Original Adopted Budget Estimate</b>		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
<b>Revised Estimate</b>		616,130	-	-	-	-	-	-	-	-	-	-	-	616,130
<b>Actual TOT Revenue</b>		616,130	-	-	-	-	-	-	-	-	-	-	-	616,130
<b>Difference from Latest Estimate</b>		19,677	-	-	-	-	-	-	-	-	-	-	-	19,677



**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	Seml			
July	287,442	263,141	320,979	354,754	305,043	351,468	411,037	400,000	444,939	477,303	565,359	616,130	397,301	11.5%				
August	252,464	263,104	373,465	420,038	332,157	364,642	394,409	422,907	486,018	529,669	568,714	-	367,472	10.7%				
September	250,265	278,344	379,501	370,975	347,058	347,058	418,832	418,832	465,346	478,000	600,312	-	365,262	10.6%		32.8%		
October	259,935	264,198	374,037	376,074	348,903	392,464	399,283	411,105	470,670	508,180	627,462	-	367,851	10.7%				
November	166,511	178,453	246,742	227,816	217,398	241,116	286,691	284,727	344,178	380,139	425,328	-	247,503	7.2%				
December	120,172	126,944	172,857	151,921	151,063	185,018	208,670	208,911	229,605	273,789	314,053	-	178,376	5.2%		23.0%		
January	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	238,835	278,577	-	156,609	4.5%		55.8%		
February	139,349	136,661	177,840	158,338	153,927	182,483	216,558	210,635	232,236	306,163	323,754	-	186,746	5.4%				
March	183,393	209,352	246,120	190,826	209,149	225,227	237,468	295,155	318,561	363,591	385,039	-	235,898	6.6%		16.8%		
April	218,214	241,735	349,954	286,820	307,171	321,785	343,761	393,127	428,980	538,127	553,365	-	279,155	8.1%				
May	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,077	502,160	-	-	329,437	9.5%				
June	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,764,680	3,850,633	4,456,456	5,037,134	5,622,239	616,130	3,449,755	100.0%	100.0%	100.0%		
<b>Annual Totals</b>																		

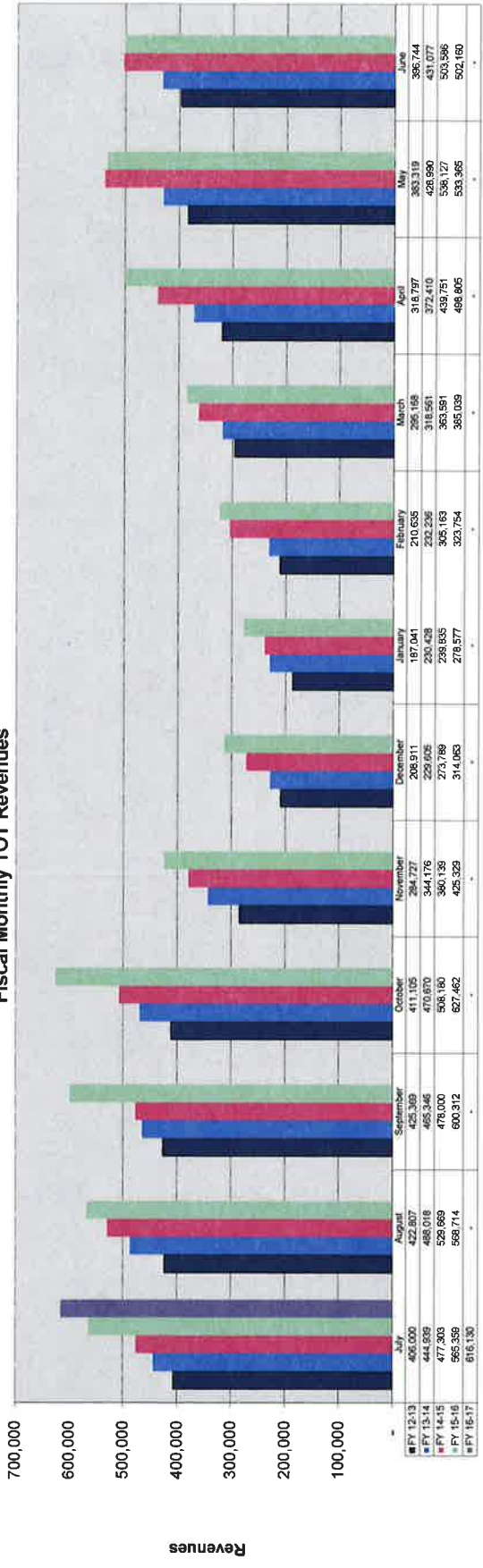
  

	By Calendar Year												Completed Cal Years Average			Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Mth	Qtr	Seml			
1st Quarter Trend	750,161	804,589	1,074,035	1,145,069	989,250	1,086,315	1,224,278	1,254,176	1,254,176	1,254,176	1,254,176	1,254,176	170,847	4.7%				
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	606,588	864,644	720,432	864,644	720,432	864,644	864,644	203,723	5.6%				
3rd Quarter Trend	399,821	432,414	551,856	494,180	494,180	599,558	647,792	692,844	707,000	692,844	707,000	707,000	257,343	7.1%		17.3%		
4th Quarter Trend	643,843	711,940	983,552	803,884	852,029	979,034	1,027,565	1,027,565	1,027,565	1,027,565	1,027,565	1,027,565	304,533	8.4%				
1st Half Trend	1,287,776	1,375,184	1,867,471	1,901,481	1,705,860	1,806,913	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	2,088,822	369,386	9.9%				
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,278	1,356,510	1,538,592	1,675,758	1,761,704	1,761,704	1,761,704	1,761,704	1,761,704	368,868	10.1%		28.3%		
July	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	238,835	278,577	-	410,925	11.3%		45.7%		
August	139,349	136,661	177,840	158,338	153,927	182,483	216,558	210,635	232,236	306,163	323,754	-	375,928	10.4%				
September	161,293	178,125	246,418	190,926	209,149	225,227	257,380	295,168	316,591	363,591	395,039	-	378,480	10.3%		31.9%		
October	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	439,751	498,805	-	254,866	7.0%				
November	218,214	241,735	349,954	286,820	307,171	321,785	343,761	393,127	428,980	538,127	553,365	-	183,657	5.0%		22.4%		
December	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,077	502,160	-	616,130	183,657	100.0%	100.0%	100.0%		
<b>Annual Totals</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 16.6%

Chart 3

City of Calistoga  
Fiscal Monthly TOT Revenues



Months

Revenues

Chart 4

City of Callisto  
Monthly Occupancy Rates - All Types

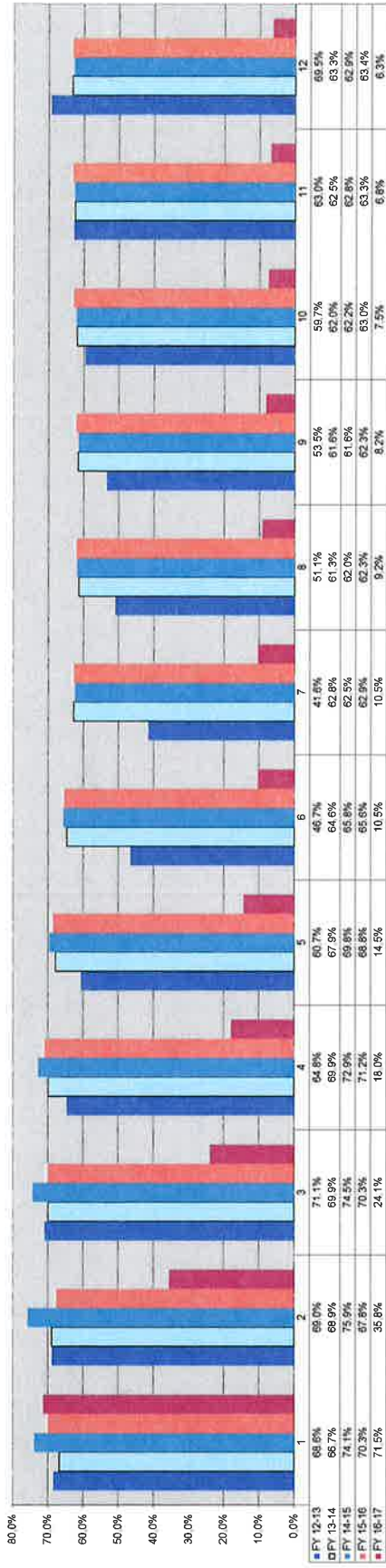


Chart 5

City of Calistoga  
Average Monthly Rates - All Types

