




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2016-2017

REPORT PERIOD: Collections through November, 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

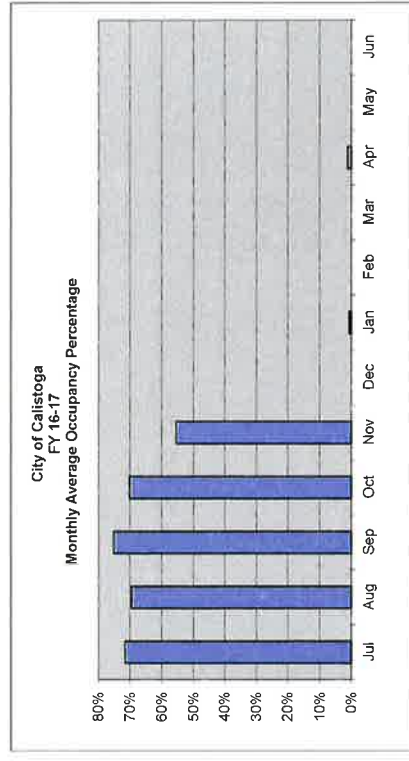
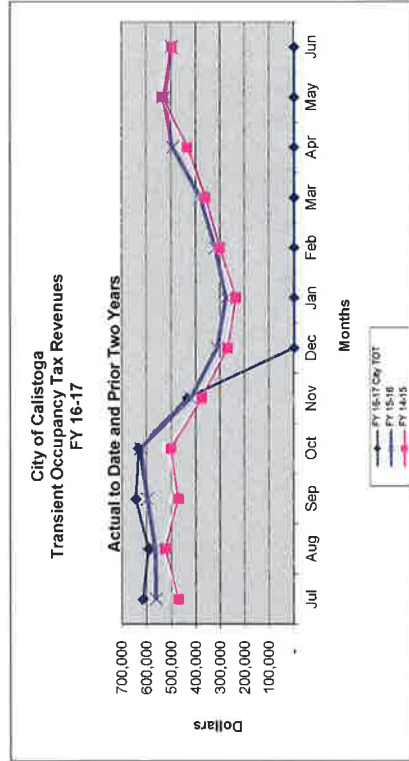
PREPARED BY: 
Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE: January 6, 2017

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	439,310	-	-	-	-	-	-	-	2,928,746
NVTID Tax	2%													
Local TID Allocation (25%)		25,672	24,798	26,874	26,382	18,305	-	-	-	-	-	-	-	122,031
County TID Allocation (74%)		75,989	73,401	79,548	78,092	54,182	-	-	-	-	-	-	-	361,212
City Administration (1%)		1,027	992	1,075	1,055	732	-	-	-	-	-	-	-	4,881
Total NVTID Tax		102,688	99,190	107,498	105,530	73,218	-	-	-	-	-	-	-	488,124
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	12,426	-	131	-	236	-	-	-	78,254
Average Occupancy Percentage		72%	69%	75%	70%	55%	0%	1%	0%	1%	0%	0%	0%	29%
Average Room Rate		\$ 312.48	\$ 310.05	\$ 321.10	\$ 323.81	\$ 294.62	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ 311.88

Estimates & Projections	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
City Transient Occupancy Tax														
Prior Years Actuals														
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	239,895	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	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	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,660
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	317,980	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	439,310	-	-	-	-	-	-	-	2,928,746
Difference from Latest Estimate		19,677	(4,851)	11,657	(28,794)	(9,412)	-	-	-	-	-	-	-	(11,725)



City of Calistoga

City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years												Completed FY Years Average		
	FY 05-06	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	Percent of Total Year			
	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi
July	247,442	320,979	354,754	351,688	351,688	411,037	406,000	444,939	477,303	555,359	616,130	397,301	10.9%		
August	250,454	373,455	332,157	354,842	354,842	394,409	422,807	486,018	529,659	595,142	595,142	417,067	11.5%		
September	260,265	379,601	370,275	347,059	369,985	418,830	425,969	465,348	476,000	600,312	644,986	419,031	11.5%		
October	250,935	374,037	378,974	348,903	382,684	399,263	411,035	470,570	508,180	627,452	639,178	420,616	11.5%		
November	165,511	179,933	246,742	217,936	241,116	256,691	284,727	344,176	380,139	425,329	439,510	294,112	7.6%		
December	220,172	126,944	172,657	151,621	163,016	208,670	228,911	229,029	273,789	314,063	314,063	179,376	4.9%		
January	98,179	115,628	146,230	131,104	151,638	171,854	187,041	230,428	239,635	278,577	278,577	158,609	4.3%		
February	136,349	138,061	177,840	159,338	183,927	182,493	210,635	232,236	305,163	323,754	323,754	186,746	5.1%		
March	570,595	750,412	717,302	806,598	806,598	864,644	904,743	1,044,451	1,027,106	1,360,654	1,072,488	257,343	6.7%		
4th Quarter Trend	359,821	432,414	494,180	559,558	559,558	647,792	682,844	781,225	808,589	967,369	967,369	504,533	7.9%		
1st Half Trend	1,287,778	1,375,184	1,867,471	1,705,560	1,862,913	2,068,922	2,158,919	2,442,754	2,447,060	3,101,239	3,101,239	1,598,969	9.6%		
2nd Half Trend	1,043,664	1,144,362	1,538,409	1,538,592	1,538,592	1,676,758	1,791,704	2,013,702	2,390,054	2,521,700	2,521,700	1,302,746	9.3%		
Annual Totals	2,331,443	3,402,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,928,746	3,642,423	100.0%	100.0%	100.0%

	By Calendar Year												Completed Cal Years Average				
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Percent of Total Year				
	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi		
1st Quarter Trend	750,161	804,569	1,074,035	1,145,059	1,145,059	1,066,315	9.9%	1,224,278	12.7%	1,254,176	2.4%	1,389,303	11.5%	1,484,972	6.7%	1,734,385	16.8%
2nd Quarter Trend	537,618	570,595	750,412	717,302	717,302	806,598	12.4%	864,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,027,106	11.3%	1,360,654	17.6%
3rd Quarter Trend	359,821	432,414	494,180	559,558	559,558	647,792	15.9%	682,844	7.0%	781,225	12.8%	808,589	16.3%	967,369	8.7%	967,369	8.7%
4th Quarter Trend	643,843	711,248	803,984	862,629	862,629	979,024	13.5%	1,077,965	5.0%	1,098,800	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%
1st Half Trend	1,287,778	1,375,184	1,867,471	1,705,560	1,862,913	2,068,922	10.4%	2,068,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,447,060	8.4%	3,101,239	17.2%
2nd Half Trend	1,043,664	1,144,362	1,538,409	1,538,592	1,538,592	1,676,758	13.4%	1,676,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.6%
Annual Totals	2,418,848	3,011,833	3,438,880	3,200,759	3,431,506	3,834,677	11.6%	4,234,458	10.4%	4,690,761	5.4%	5,491,293	10.1%	5,928,746	0.7%	6,456,448	-100.0%

	By Calendar Year												Completed Cal Years Average		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Percent of Total Year		
	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi	Mth	Qtr	Semi
January	98,179	115,628	127,589	146,230	131,104	151,638	171,854	187,041	230,428	239,635	278,577	170,847	4.4%		
February	136,349	138,061	177,840	159,338	153,927	182,493	218,568	210,635	232,236	305,163	323,754	203,723	5.3%		
March	161,293	178,125	246,418	180,826	209,149	225,227	257,380	295,188	316,561	363,591	365,039	257,343	6.7%		
April	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	439,751	488,805	304,533	7.9%		
May	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,919	428,990	538,127	533,365	359,386	9.3%		
June	232,236	260,861	371,878	286,356	317,990	372,928	381,168	396,744	431,077	503,566	502,160	369,808	9.6%		
July	263,104	320,979	354,754	309,043	351,488	411,037	406,000	444,939	477,303	565,359	616,130	410,925	10.7%		
August	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	529,659	595,142	595,142	432,032	11.2%		
September	264,198	379,601	370,275	348,903	369,985	418,830	425,969	465,348	478,000	600,312	644,986	434,374	11.3%		
October	179,453	179,933	246,742	217,936	241,116	256,691	284,727	344,176	380,139	425,329	439,510	294,803	7.6%		
November	126,944	126,944	172,657	151,621	163,016	208,670	228,911	229,029	273,789	314,063	314,063	183,657	4.6%		
December	241,848	241,848	304,838	3,249,723	3,627,514	3,834,677	4,234,458	4,690,761	5,491,293	5,928,746	6,456,448	3,855,462	100.0%		
Annual Totals	2,418,848	3,011,833	3,438,880	3,200,759	3,431,506	3,834,677	11.6%	4,234,458	10.4%	4,690,761	5.4%	5,491,293	100.0%	100.0%	100.0%

[1] From monthly Occasior 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%

City of Callistoga Fiscal Monthly TOT Revenues

Chart 3

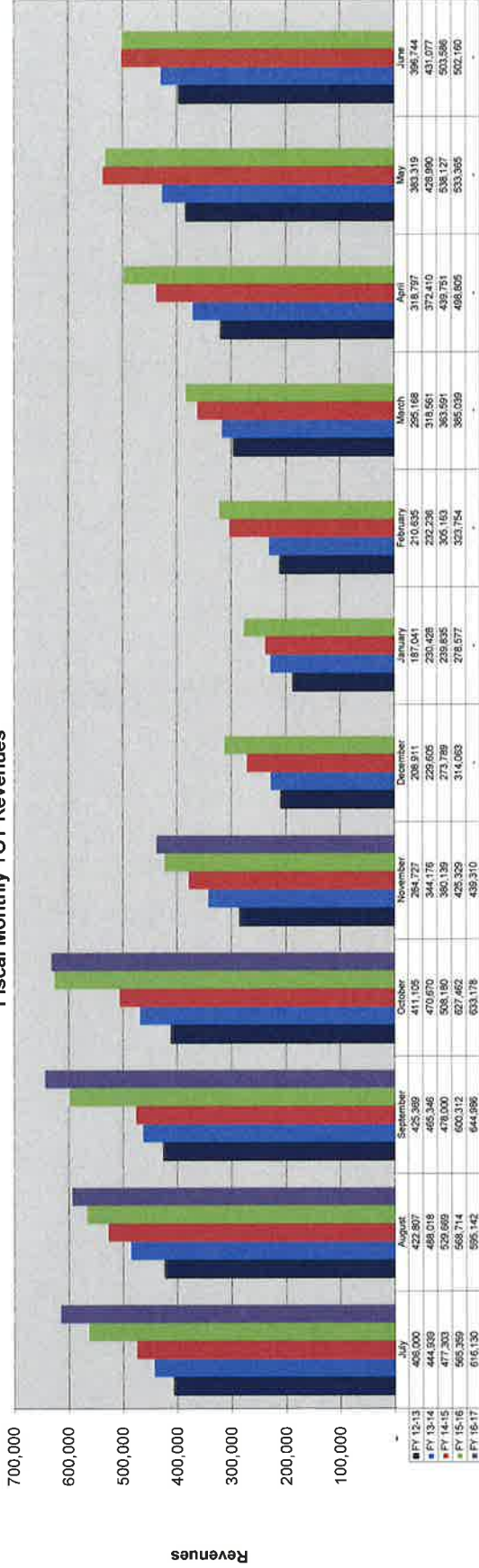


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

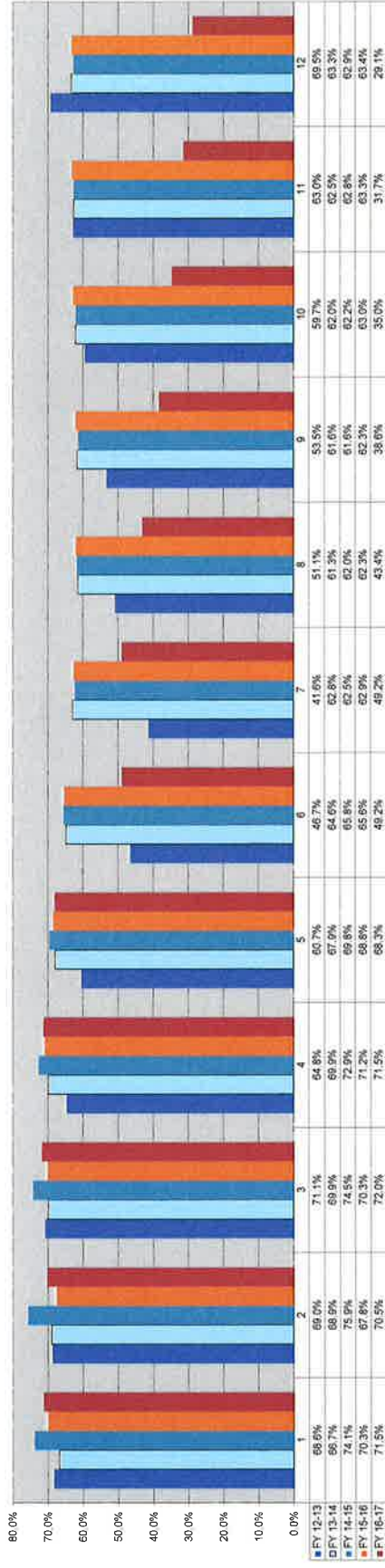


Chart 5

City of Calistoga
Average Monthly Rates - All Types

