




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2016-2017

REPORT PERIOD: Collections through December, 2016
TAX RATE: 12 Percent

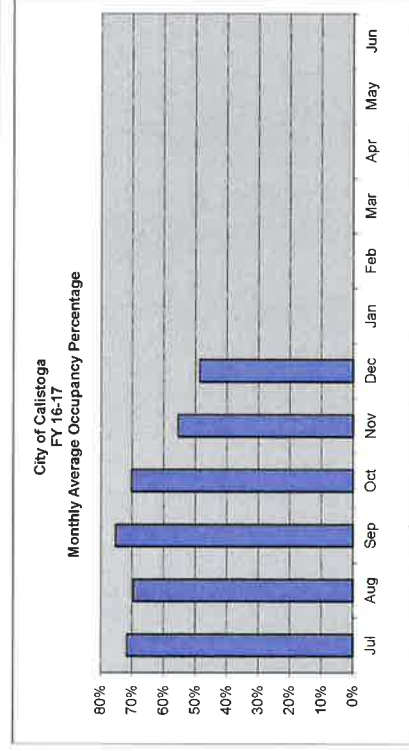
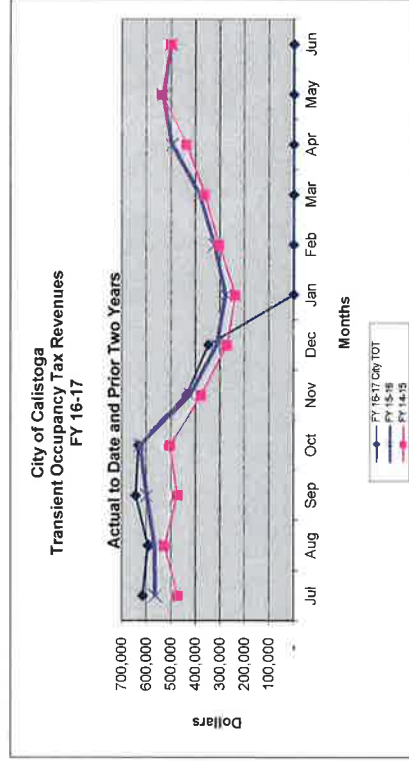
STATISTICS: TOT/NVTID Collections – TOT Budget to Actual Revenues
City TOT Revenue History
Fiscal Monthly TOT Revenues
Monthly Occupancy Rates – All Types
Average Monthly Rates – All Types

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

DATE: February 8, 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	Jun	Total						
Average Number of Rooms	764																				
FY 16-17 City TOT	12%	616,130	595,142	644,986	633,178	439,310	348,403														
NVTID Tax	2%																				
Local TID Allocation (25%)		25,672	24,798	26,874	26,382	18,305	14,517														
County TID Allocation (74%)		75,989	73,401	79,548	78,092	54,182	42,970														
City Administration (1%)		1,027	992	1,075	1,055	732	581														
Total NVTID Tax		102,688	99,190	107,498	105,530	73,218	58,067														
Total		3,277,149																			
Occupancy and Daily Rates																					
Room Nights Available		22,971	23,033	22,290	23,250	22,410	22,537	22,382	21,022	22,296	21,662	23,002	22,356								
Room Nights Rented		16,431	15,996	16,739	16,295	12,426	10,964														
Average Occupancy Percentage		72%	69%	75%	70%	55%	49%	0%	0%	0%	0%	0%	0%	0%							
Average Room Rate		\$ 312.48	\$ 310.05	\$ 321.10	\$ 323.81	\$ 294.62	\$ 264.81														
Estimates & Projections																					
City Transient Occupancy Tax																					
Avg Rooms																					
Prior Years Actuals																					
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	365,039	498,805	533,365	502,160	Total							
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	503,566	5,622,939							
FY 13-14	690	444,939	486,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,990	431,077	5,037,134							
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	4,456,456							
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,360	303,037	343,761	381,168	3,950,623							
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	3,764,680							
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	3,431,506							
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	348,403														
Difference from Latest Estimate		19,677	(4,851)	11,657	(28,794)	(9,412)	17,066														



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	FY 16-17	YTD	Qtr	Semi
July	247,442	263,141	320,979	354,754	309,043	351,489	411,037	406,000	444,939	477,303	565,359	616,130	397,301	10.8%	
August	252,454	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	529,669	586,714	595,142	417,057	11.4%	
September	250,265	274,344	379,601	370,875	370,875	369,985	418,832	425,669	465,346	478,000	600,312	644,995	419,031	11.4%	33.6%
October	250,935	264,189	374,037	376,874	348,903	392,684	395,283	411,051	470,670	508,180	627,462	633,178	420,616	11.5%	
November	166,511	179,453	246,742	227,816	217,936	241,116	256,691	284,727	344,176	380,139	425,329	439,310	287,412	7.7%	
December	120,172	126,944	172,657	151,821	151,063	183,018	208,670	208,911	228,605	273,789	314,063	348,403	204,117	5.6%	24.6%
January	99,179	115,628	127,589	146,230	131,104	151,838	167,041	167,041	230,428	239,395	278,577	278,577	186,609	4.3%	58.4%
February	139,349	138,661	177,840	158,336	153,927	189,483	210,935	210,935	232,236	305,163	323,754	323,754	156,746	5.1%	
March	161,293	178,125	246,418	237,468	209,149	225,227	237,468	237,468	312,511	363,594	468,805	468,805	256,939	6.4%	15.8%
April	189,392	209,392	261,720	230,708	207,708	284,421	303,937	318,937	372,410	439,751	538,127	538,127	279,155	7.6%	
May	218,214	241,735	349,954	286,820	307,171	321,785	343,751	383,919	428,980	538,127	538,127	538,127	329,457	9.0%	
June	232,236	260,861	371,878	286,956	317,980	372,828	381,159	398,744	431,077	503,966	502,160	502,160	336,074	9.2%	25.8%
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,453,566	3,764,680	3,950,823	4,456,456	5,037,134	5,622,939	3,277,149	3,671,457	100.0%	100.0%

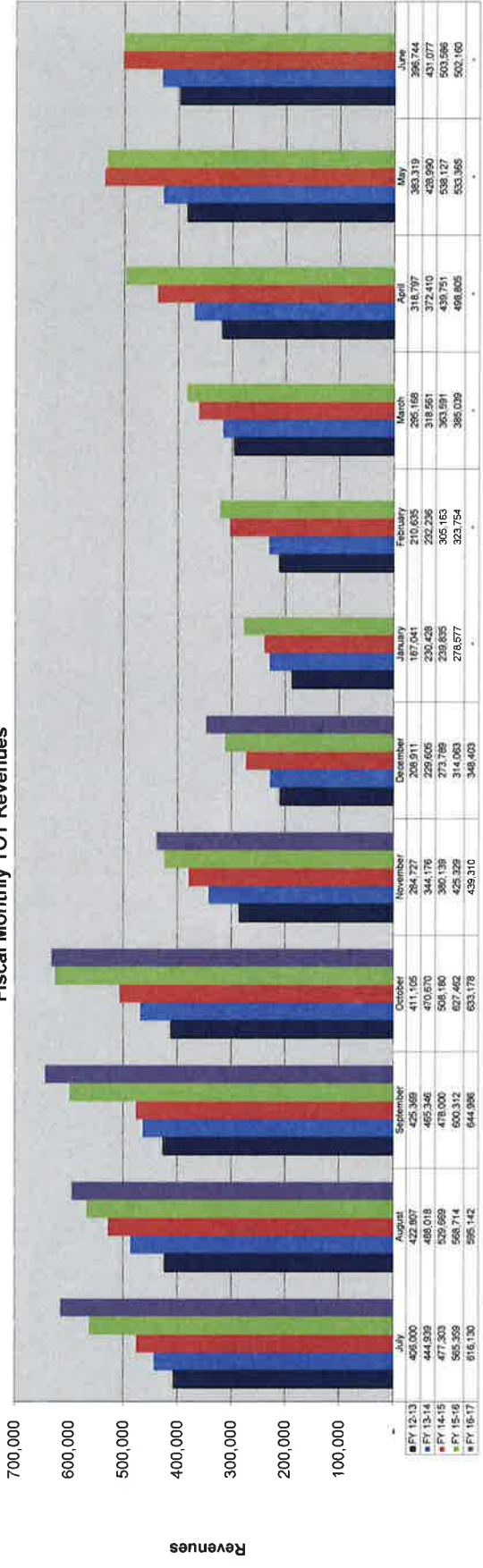
	By Calendar Year												Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	YTD	Qtr	Semi
1st Quarter Trend	750,161	804,569	1,074,025	1,145,069	960,256	1,311,004	1,451,838	1,711,654	1,224,278	1,254,176	1,484,972	1,734,385	1,734,385	4.4%	
2nd Quarter Trend	507,618	570,595	783,436	756,412	717,302	806,598	852,493	904,743	864,644	904,743	1,162,109	1,266,854	1,266,854	5.2%	
3rd Quarter Trend	395,821	432,414	551,856	495,394	484,180	559,559	624,421	692,844	647,702	701,225	908,588	908,588	908,588	6.6%	16.3%
4th Quarter Trend	643,843	711,948	993,552	803,884	862,529	979,034	1,027,966	1,038,660	1,232,477	1,481,465	1,534,331	1,534,331	1,534,331	7.8%	
1st Half Trend	1,267,778	1,376,184	1,667,471	1,901,481	1,705,560	2,190,603	2,304,331	2,606,522	2,086,922	2,155,919	2,647,080	3,101,239	3,101,239	11.1%	
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,278	1,356,819	1,593,952	1,675,758	1,791,704	2,013,702	2,300,054	2,981,700	2,981,700	2,981,700	7.6%	42.8%
Annual Totals	2,418,846	3,011,833	3,436,890	3,004,838	3,248,723	3,827,514	4,384,677	4,404,881	4,319,629	4,455,973	5,726,181	5,726,181	5,726,181	100.0%	100.0%

	By Calendar Year												Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	YTD	Qtr	Semi
January	199,179	115,628	127,589	146,230	131,104	151,838	167,041	167,041	230,428	239,395	278,577	278,577	186,609	4.4%	
February	139,349	138,661	177,840	158,336	153,927	189,483	210,935	210,935	232,236	305,163	323,754	323,754	156,746	5.2%	
March	161,293	178,125	246,418	237,468	209,149	225,227	237,468	237,468	312,511	363,594	468,805	468,805	256,939	6.6%	16.3%
April	189,392	209,392	261,720	230,708	207,708	284,421	303,937	318,937	372,410	439,751	538,127	538,127	279,155	7.8%	
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June	232,236	260,861	371,878	286,956	317,980	372,828	381,159	398,744	431,077	503,966	502,160	502,160	336,074	9.2%	25.8%
July	263,141	320,979	354,754	309,043	351,489	411,037	406,000	444,939	477,303	565,359	616,130	616,130	397,301	10.8%	
August	252,454	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	529,669	586,714	595,142	417,057	11.4%	
September	250,265	274,344	379,601	370,875	370,875	369,985	418,832	425,669	465,346	478,000	600,312	644,995	419,031	11.4%	33.6%
October	250,935	264,189	374,037	376,874	348,903	392,684	395,283	411,051	470,670	508,180	627,462	633,178	420,616	11.5%	
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December	120,172	126,944	172,657	151,821	151,063	183,018	208,670	208,911	228,605	273,789	314,063	348,403	204,117	5.6%	24.6%
Annual Totals	2,418,846	3,011,833	3,436,890	3,004,838	3,248,723	3,827,514	4,384,677	4,404,881	4,319,629	4,455,973	5,726,181	5,726,181	5,726,181	100.0%	100.0%

[1] From monthly Operator reports 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

City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4

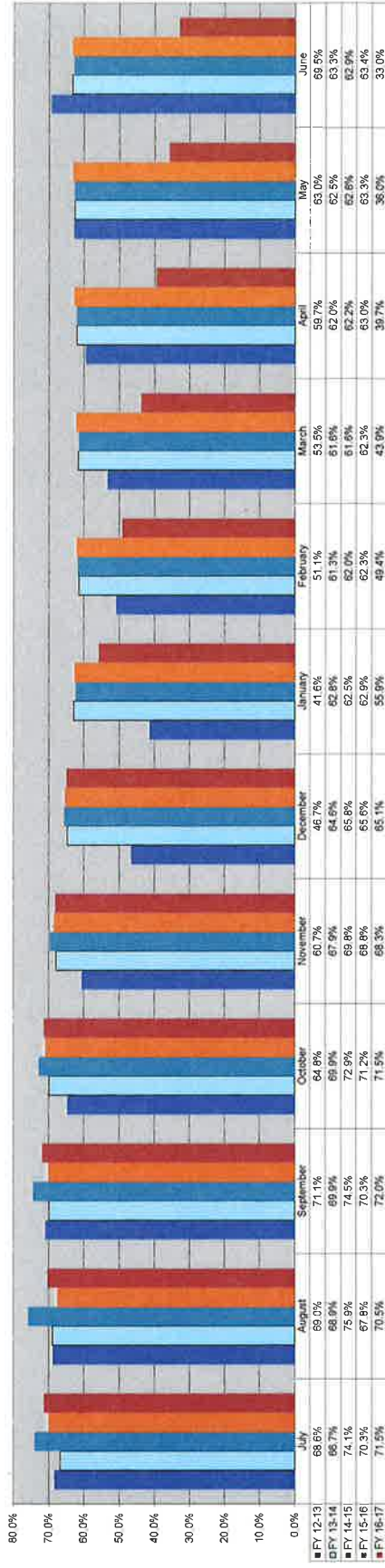


Chart 5

City of Calistoga
Average Monthly Rates - All Types

