



## **TRANSIENT OCCUPANCY TAX REPORT (TOT)**


**Fiscal Year 2014-2015**

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REPORT PERIOD: Collections through April, 2015

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 

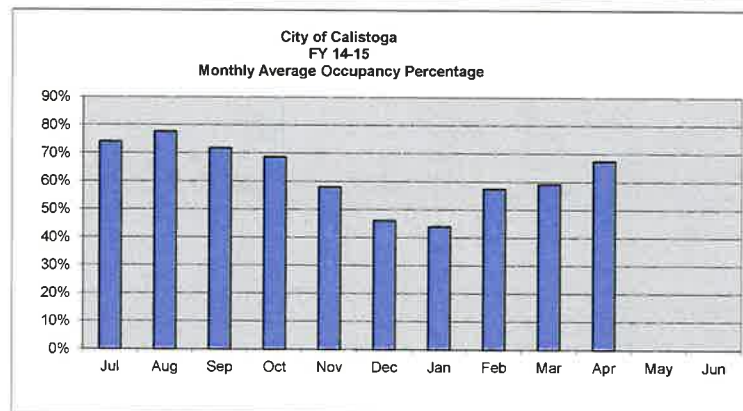
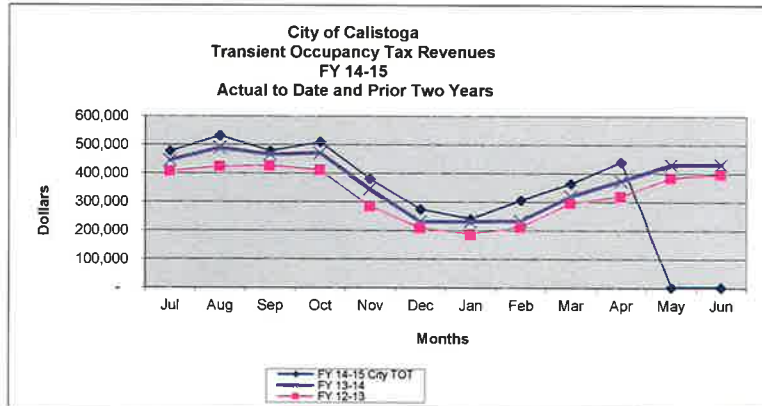
DATE: June 10, 2015

**Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2014-15**

TOT & NVTID Revenues	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Average Number of Rooms	764													
<b>FY 14-15 City TOT</b>	<b>12%</b>	<b>477,303</b>	<b>529,669</b>	<b>478,000</b>	<b>508,180</b>	<b>380,139</b>	<b>273,789</b>	<b>239,835</b>	<b>305,163</b>	<b>363,591</b>	<b>439,751</b>	-	-	<b>3,995,420</b>
<b>NVTID Tax</b>	<b>2%</b>													
Local TID Allocation (25%)		19,888	22,070	19,917	21,174	15,839	11,408	9,993	12,715	15,150	18,323	-	-	166,476
County TID Allocation (74%)		58,867	65,326	58,953	62,675	46,884	33,767	29,580	37,637	44,843	54,236	-	-	492,769
City Administration (1%)		796	883	797	847	634	456	400	509	606	733	-	-	6,659
<b>Total NVTID Tax</b>		<b>79,550</b>	<b>88,278</b>	<b>79,667</b>	<b>84,697</b>	<b>63,357</b>	<b>45,632</b>	<b>39,973</b>	<b>50,861</b>	<b>60,598</b>	<b>73,292</b>	-	-	<b>665,903</b>

Occupancy and Daily Rates		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Room Nights Available		20,336	20,426	19,918	22,772	22,050	21,864	21,984	20,090	22,103	21,830	-	-	213,373
Room Nights Rented		15,061	15,873	14,301	15,639	12,804	10,083	9,654	11,556	13,096	14,736	-	-	132,803
Average Occupancy Percentage		74%	78%	72%	69%	58%	46%	44%	58%	59%	68%	#DIV/0!	#DIV/0!	62%
Average Room Rate		\$ 264.09	\$ 278.08	\$ 278.54	\$ 270.79	\$ 247.41	\$ 226.28	\$ 207.03	\$ 220.06	\$ 231.36	\$ 248.68	#DIV/0!	#DIV/0!	\$ 250.71

Estimates & Projections		Actual												Total
City Transient Occupancy Tax	Avg Rooms	July	August	September	October	November	December	January	February	March	April	May	June	
Prior years Actuals														
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	381,168	3,764,680
FY 10-11		351,488	364,842	369,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	321,785	372,828	3,431,506
FY 09-10		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		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 Five Years		366,464	386,851	386,304	383,746	245,537	180,657	157,613	184,790	235,550	274,886	328,571	351,017	3,481,987
Percent of Total Annual		10.5%	11.1%	11.1%	11.0%	7.1%	5.2%	4.5%	5.3%	6.8%	7.9%	9.4%	10.1%	100.0%
Original Adopted Budget Estimate		459,177	503,635	481,633	523,731	391,190	248,596	273,802	261,241	352,752	380,193	447,658	462,193	4,786,000
Revised Estimate														
Actual TOT Revenue		477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	363,591	439,751	-	-	3,995,420
Difference from Latest Estimate		18,126	26,034	(3,633)	(15,552)	(11,051)	25,193	(33,967)	43,922	10,839	59,558			119,471



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

**CHART 2**

	By Fiscal Years														
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	% Change	FY 11-12	% Change	FY 12-13	% Change	FY 13-14	% Change	FY 14-15	% Change
July	247,442	263,141	320,979	354,754	309,043	351,488	13.7%	411,037	16.9%	406,000	-1.2%	444,939	9.6%	477,303	7.3%
August	252,454	263,104	373,455	420,039	332,157	364,842	9.8%	394,409	8.1%	422,807	7.2%	488,018	15.4%	529,669	8.5%
September	250,265	278,344	379,601	370,275	347,058	369,985	6.6%	418,832	13.2%	425,369	1.6%	465,346	9.4%	478,000	2.7%
October	250,935	264,198	374,037	376,974	348,903	382,464	9.6%	399,283	4.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%
November	166,511	179,453	246,742	227,816	217,336	241,116	10.9%	256,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	10.4%
December	120,172	126,944	172,657	151,621	151,063	183,018	21.2%	208,670	14.0%	208,911	0.1%	229,605	9.9%	273,789	19.2%
January	99,179	115,628	127,599	146,230	131,104	151,838	15.8%	171,854	13.2%	187,041	8.8%	230,428	23.2%	239,835	4.1%
February	139,349	138,661	177,840	158,338	153,927	182,493	18.6%	218,558	19.8%	210,635	-3.6%	232,236	10.3%	305,163	31.4%
March	161,293	178,125	246,418	190,826	209,149	225,227	7.7%	257,380	14.3%	295,168	14.7%	318,561	7.9%	363,591	14.1%
April	193,393	209,352	261,720	230,708	237,468	284,421	19.8%	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%
May	218,214	241,735	349,954	286,820	307,171	321,785	4.8%	343,761	6.8%	383,319	11.5%	428,990	11.9%	-	-100.0%
June	232,236	260,861	371,878	286,356	317,990	372,828	17.2%	381,168	2.2%	396,744	4.1%	431,077	8.7%	-	-100.0%
<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>12.1%</b>	<b>3,764,680</b>	<b>9.7%</b>	<b>3,950,623</b>	<b>4.9%</b>	<b>4,456,456</b>	<b>12.8%</b>	<b>3,995,420</b>	<b>-10.3%</b>
			8.1%	35.1%	-5.9%	-4.3%	12.1%								

Completed FY Years Average	Percent of Total Year		
	Mth	Qtr	Semi
358,613	10.6%		
384,095	11.4%		
367,231	10.9%	32.9%	
364,286	10.8%		
240,508	7.1%		
172,518	5.1%	23.0%	55.9%
151,211	4.5%		
179,115	5.3%		
231,350	6.9%	16.6%	
267,923	7.9%		
320,194	9.5%		
339,015	10.0%	27.5%	44.1%
3,376,058	100.0%	100.0%	100.0%

**Fiscal Quarters**

1st Quarter Trend	750,161	804,589	1,074,035	1,145,069	988,258	1,086,315	9.9%	1,224,278	12.7%	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	806,598	12.4%	864,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%
3rd Quarter Trend	399,821	432,414	551,856	495,394	494,180	559,558	13.2%	647,792	15.8%	692,844	7.0%	781,225	12.8%	908,589	16.3%
4th Quarter Trend	643,843	711,948	983,552	803,864	862,629	979,034	13.5%	1,027,966	5.0%	1,098,860	6.9%	1,232,477	12.2%	439,751	-64.3%
1st Half Trend	1,287,778	1,375,184	1,867,471	1,901,481	1,705,560	1,892,913	11.0%	2,088,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,647,080	8.4%
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,278	1,356,810	1,538,592	13.4%	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	1,348,341	-33.0%

**By Calendar Year**

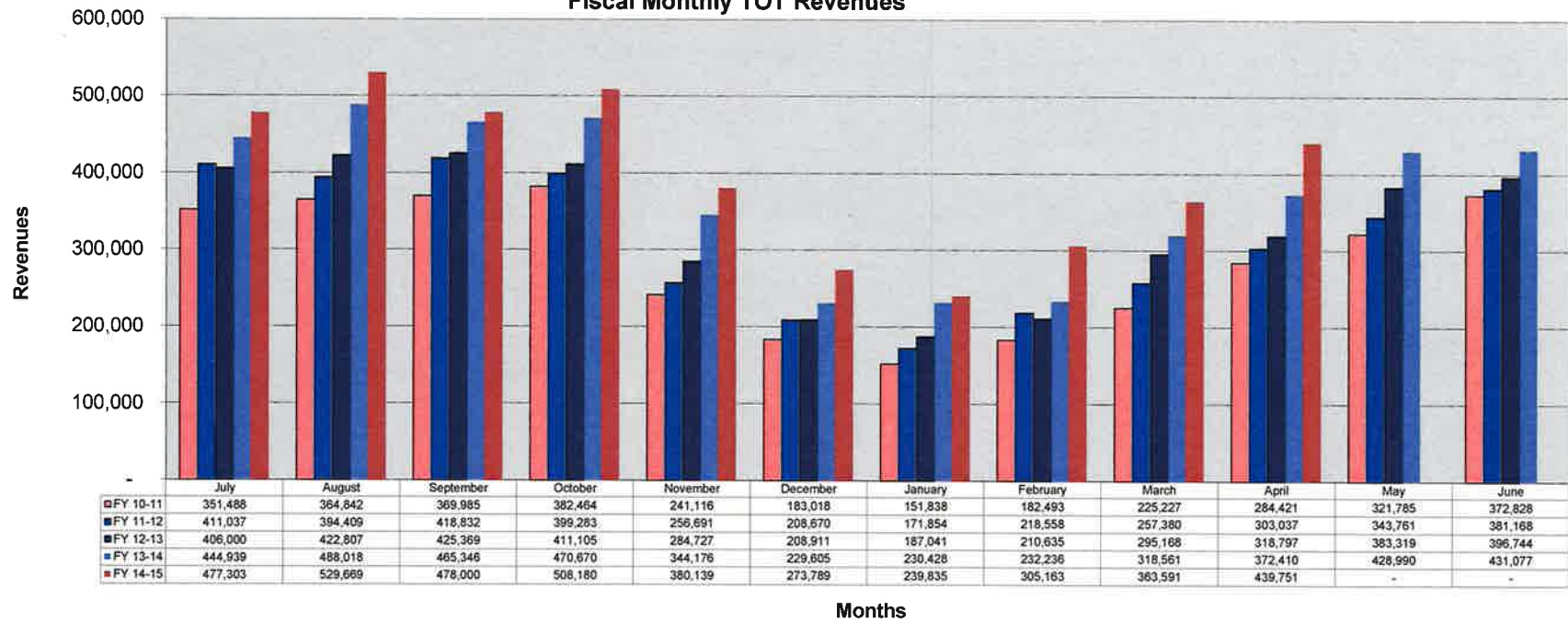
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
January	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	
February	139,349	138,661	177,840	158,338	153,927	182,493	218,558	210,635	232,236	
March	161,293	178,125	246,418	190,826	209,149	225,227	257,380	295,168	318,561	
April	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	
May	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	
June	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,077	
July	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	477,303	
August	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	529,669	
September	278,344	379,601	370,275	347,058	369,985	418,832	425,369	465,346	478,000	
October	264,198	374,037	376,974	348,903	382,464	399,283	411,105	470,670	508,180	
November	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,176	380,139	
December	126,944	172,657	151,621	151,063	183,018	208,670	208,911	229,605	273,789	
<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>3,834,677</b>	<b>4,234,458</b>	<b>4,660,781</b>	
	24.5%	14.1%	-12.0%	8.1%	11.6%	5.7%	10.4%	10.1%		

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
151,211	4.4%		
179,115	5.2%		
231,350	6.7%	16.3%	
267,923	7.8%		
320,194	9.3%		
339,015	9.8%	26.9%	43.2%
370,965	10.8%		
398,722	11.6%		
381,851	11.1%	33.4%	
378,454	11.0%		
249,757	7.2%		
179,061	5.2%	23.4%	56.8%
3,447,620	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%

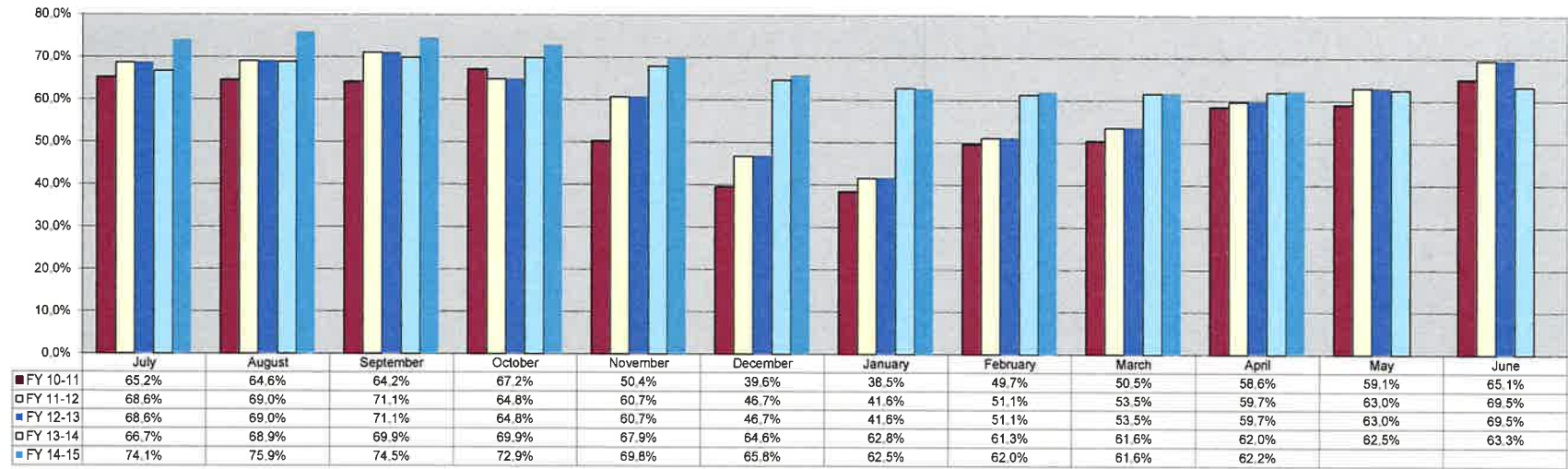
**City of Calistoga  
Fiscal Monthly TOT Revenues**

Chart 3



City of Calistoga  
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

