



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2016-2017

REPORT PERIOD:

Collections through February, 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:

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Angela Madrigal, Senior Account Clerk

DATE:

April 6, 2017

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

	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June		
TOT & NVTID Revenues														
Average Number of Rooms	764													
FY 16-17 City TOT	12%	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	-	-	-	-	3,907,537
NVTID Tax	2%													
Local TID Allocation (25%)		25,672	24,798	26,874	26,382	18,683	14,717	11,376	14,311	-	-	-	-	162,814
County TID Allocation (74%)		75,989	73,401	79,548	78,092	55,301	43,564	33,673	42,362	-	-	-	-	481,930
City Administration (1%)		1,027	992	1,075	1,055	747	589	455	572	-	-	-	-	6,513
Total NVTID Tax		102,688	99,190	107,498	105,530	74,731	58,870	45,504	57,246	-	-	-	-	651,256
Occupancy and Daily Rates														
Room Nights Available		22,971	23,033	22,290	23,250	22,410	22,537	22,444	21,672	22,364	21,662	23,002	22,356	269,991
Room Nights Rented		16,431	15,996	16,739	16,295	12,645	11,129	10,137	11,021	-	-	-	-	110,393
Average Occupancy Percentage		72%	69%	75%	70%	56%	49%	45%	51%	0%	0%	0%	0%	41%
Average Room Rate		\$ 312.48	\$ 310.05	\$ 321.10	\$ 323.81	\$ 295.49	\$ 264.49	\$ 224.44	\$ 259.71	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 294.97

	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
Estimates & Projections														
City Transient Occupancy Tax														
Prior Years Actuals														
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	276,577	323,754	385,039	496,605	533,365	502,160	5,622,839
FY 14-15	690	477,303	529,669	478,000	485,346	470,670	344,176	229,605	230,428	318,561	372,410	428,990	431,077	5,037,134
FY 13-14	690	444,939	488,018	485,346	470,670	344,176	229,605	230,428	318,561	372,410	428,990	431,077	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	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	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	237,488	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	4,189,387
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	448,384	353,219	273,023	343,475	-	-	-	-	3,907,537
Difference from Latest Estimate		19,677	(4,851)	11,657	(28,794)	(339)	21,863	(20,876)	1,915	-	-	-	-	271

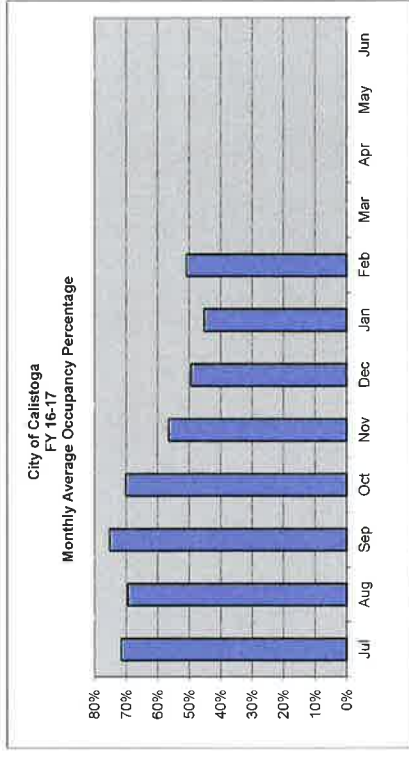
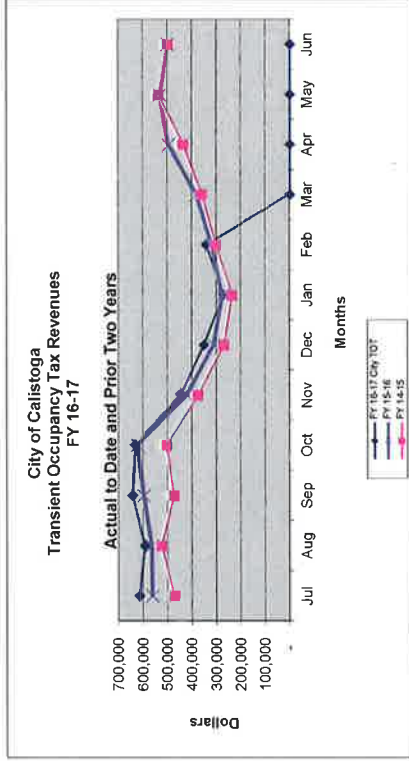


CHART 2

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

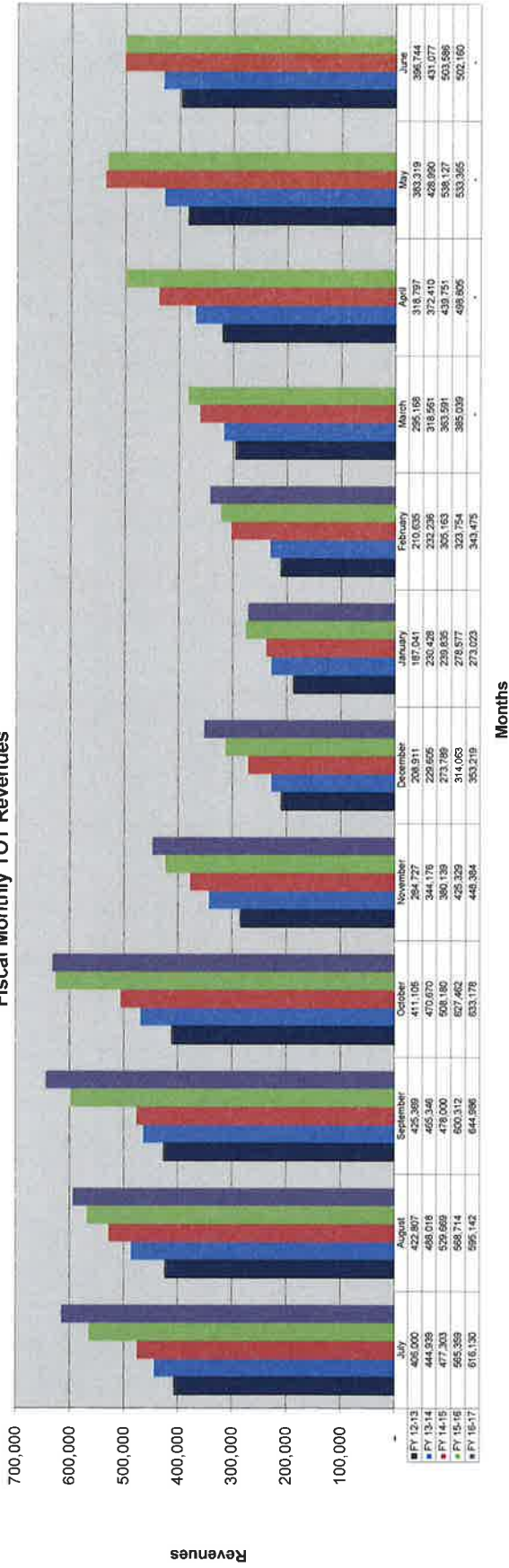
	By Fiscal Years												Completed FY Years Average		
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	10 Yr	Qtr	Semi
July	267,442	265,141	320,879	354,764	309,043	351,488	411,037	406,000	444,939	477,003	555,359	616,130	397,301	10.7%	
August	262,454	263,104	373,465	420,039	332,167	386,862	384,409	422,907	486,018	509,869	568,714	595,142	477,057	11.2%	
September	250,285	278,344	379,601	370,275	359,956	369,965	416,562	423,369	455,316	473,000	501,312	644,959	419,031	11.3%	31.1%
October	250,935	264,198	374,037	376,974	348,903	382,464	399,283	411,105	470,670	508,180	627,462	633,178	420,016	11.3%	
November	186,511	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,176	380,139	425,329	446,384	287,811	7.6%	24.5%
December	120,172	126,944	172,657	151,621	151,053	159,018	208,670	209,511	229,605	273,789	374,053	353,219	207,811	5.6%	57.6%
January	99,179	116,628	127,599	146,230	131,104	151,898	171,964	167,041	230,428	239,935	278,577	273,023	179,361	4.8%	
February	136,349	138,651	177,840	156,338	153,927	182,493	218,559	210,535	232,236	305,163	323,754	343,475	215,369	5.8%	16.9%
March	183,393	209,382	261,720	230,708	237,468	284,421	303,307	318,797	372,410	439,751	489,805	499,805	279,155	6.3%	6.3%
April	199,179	218,214	349,954	286,820	307,171	321,785	343,761	363,349	428,990	538,127	533,365	533,365	328,437	8.8%	25.4%
May	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,077	503,595	502,160	502,160	308,074	9.1%	42.4%
Annual Totals	2,311,443	2,519,546	3,202,890	3,200,759	3,062,370	3,431,505	3,764,680	3,950,923	4,456,455	5,037,134	5,622,939	3,907,537	3,729,959	100.0%	100.0%

	By Calendar Year												Completed Cal Years Average		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	10 Yr	Qtr	Semi
1st Quarter	750,161	804,589	1,074,035	988,258	1,145,059	1,086,919	1,086,919	1,224,276	1,254,178	1,254,178	1,398,333	1,484,972	1,734,385	170,847	4.4%
2nd Quarter	139,349	138,661	177,840	153,927	153,927	182,493	216,556	210,635	232,236	305,163	323,754	343,475	1,366,654	233,723	5.2%
3rd Quarter	399,821	432,414	561,856	496,394	494,180	559,558	696,394	647,792	692,844	709,844	781,229	908,989	987,359	257,343	6.6%
4th Quarter	643,843	711,948	963,552	803,894	803,894	979,034	1,326,620	1,027,955	1,086,860	1,086,860	1,232,477	1,534,331	1,534,331	304,533	7.8%
1st Half Trend	1,367,778	1,375,844	1,867,471	1,501,481	1,705,562	1,862,913	1,705,562	2,086,922	2,086,922	2,158,919	2,442,354	2,647,080	3,101,239	369,808	9.2%
2nd Half Trend	1,343,664	1,144,362	1,335,419	1,299,278	1,356,810	1,568,592	1,675,755	1,675,755	1,791,704	1,791,704	2,013,702	2,500,954	2,521,700	359,396	9.5%
Annual Totals	2,418,844	3,017,833	3,436,890	3,004,836	3,249,723	3,627,514	3,834,677	4,234,458	4,660,761	5,491,393	5,817,739	6,164,498	6,164,498	430,032	10.6%

[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 additions 2% Napa Valley Tourist Tax, Ordinance effective - increase Tax Rate by 16.6%

Chart 3

City of Calistoga
Fiscal Monthly TOT Revenues



City of Cajalongo
Monthly Occupancy Rates - All Types

Chart 4

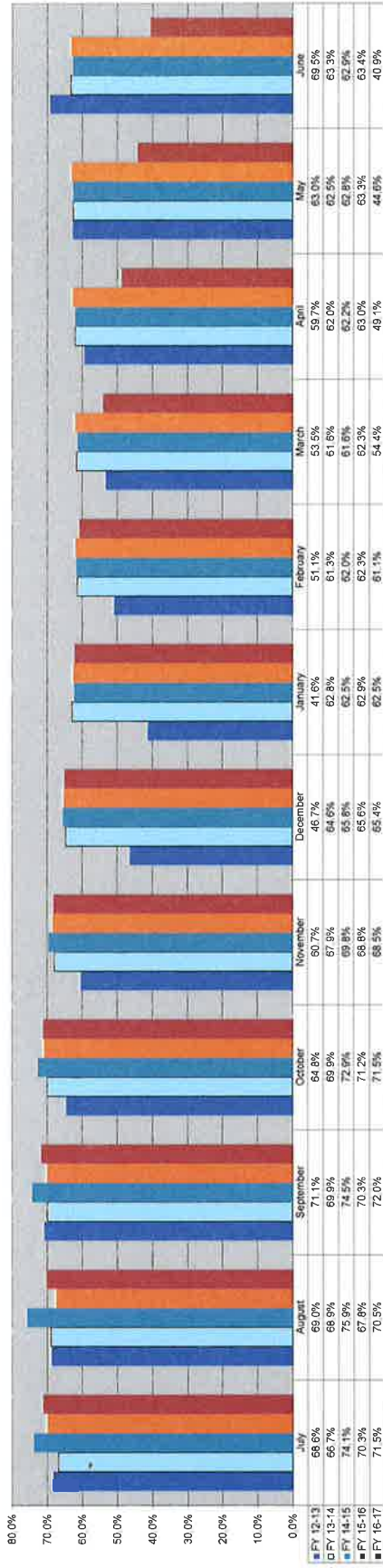


Chart 5

City of Collectors
Average Monthly Rates - All Types

