



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

**Fiscal Year 2013-2014**

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**REPORT PERIOD:** Collections through March, 2014

**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:** May 5, 2014

City of Calistoga

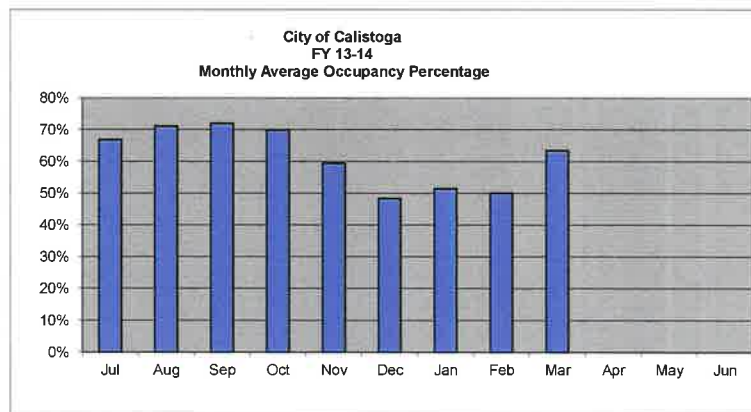
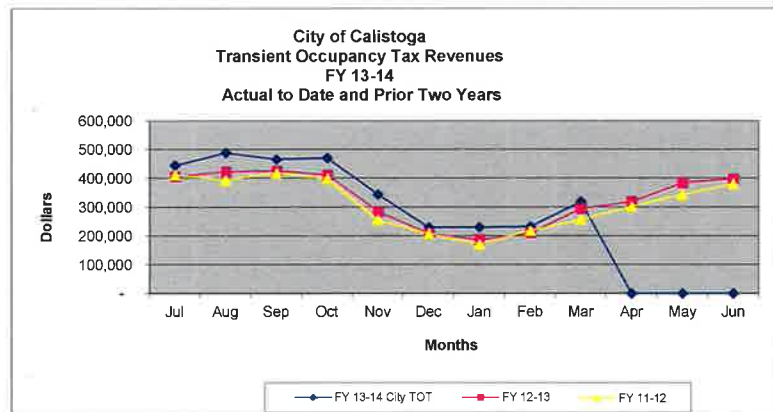
CHART 1

Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2013-14

TOT & NVTID Revenues	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Average Number of Rooms	690													
<b>FY 13-14 City TOT</b>	<b>12%</b>	<b>444,939</b>	<b>488,018</b>	<b>465,346</b>	<b>470,670</b>	<b>344,176</b>	<b>229,605</b>	<b>230,428</b>	<b>232,236</b>	<b>318,561</b>	-	-	-	<b>3,223,979</b>
<b>NVTID Tax</b>	<b>2%</b>													
Local TID Allocation (25%)		18,539	20,334	19,389	19,611	14,341	9,567	9,601	9,676	13,273	-	-	-	134,332
County TID Allocation (74%)		54,876	60,189	57,393	58,049	42,448	28,318	28,419	28,642	39,289	-	-	-	397,624
City Administration (1%)		742	813	776	784	574	383	384	387	531	-	-	-	5,373
<b>Total NVTID Tax</b>		<b>74,157</b>	<b>81,336</b>	<b>77,558</b>	<b>78,445</b>	<b>57,363</b>	<b>38,267</b>	<b>38,405</b>	<b>38,706</b>	<b>53,094</b>	-	-	-	<b>537,330</b>

Occupancy and Daily Rates														
Room Nights Available	21,106	21,142	20,430	21,142	20,460	20,553	20,522	18,539	20,367	-	-	-	-	184,261
Room Nights Rented	14,085	15,023	14,713	14,785	12,165	9,927	10,550	9,265	12,926	-	-	-	-	113,439
Average Occupancy Percentage	67%	71%	72%	70%	59%	48%	51%	50%	63%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	62%
Average Room Rate	\$ 263.25	\$ 270.71	\$ 263.57	\$ 265.29	\$ 235.77	\$ 192.74	\$ 182.01	\$ 208.88	\$ 205.37	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 236.84

Estimates & Projections														
City Transient Occupancy Tax	Avg Rooms	Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	
Prior years Actuals														
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	286,358	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%
<b>Original Adopted Budget Estimate</b>		405,812	421,307	424,069	409,605	284,727	208,911	187,041	210,635	295,168	318,797	382,569	395,744	3,944,385
<b>Revised Estimate</b>		444,939	488,018	465,346	470,670	344,176	229,605	230,428	217,217	304,023	327,723	392,133	405,107	4,319,386
<b>Actual TOT Revenue</b>		<b>444,939</b>	<b>488,018</b>	<b>465,346</b>	<b>470,670</b>	<b>344,176</b>	<b>229,605</b>	<b>230,428</b>	<b>232,236</b>	<b>318,561</b>	-	-	-	<b>3,223,979</b>
<b>Difference from Latest Estimate</b>		(0)	0	(0)	0	(0)	(0)	0	15,018	14,538	(318,797)	(382,569)	(395,744)	(1,067,554)



**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
<b>July</b>	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%
<b>August</b>	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%
<b>September</b>	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%
<b>October</b>	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%
<b>November</b>	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%
<b>December</b>	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%
<b>January</b>	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%
<b>February</b>	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%
<b>March</b>	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%
<b>April</b>	193,393	209,352	261,720	230,708	237,468	284,421	19.8%	303,037	6.5%	318,797	5.2%	-	-100.0%
<b>May</b>	218,214	241,735	349,954	286,820	307,171	321,785	4.8%	343,761	6.8%	383,319	11.5%	-	-100.0%
<b>June</b>	232,236	260,861	371,878	286,356	317,990	372,828	17.2%	381,168	2.2%	396,744	4.1%	-	-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>3,223,979</b>	<b>-18.4%</b>
		8.1%	35.1%	-9.9%	-4.3%	12.1%							

Completed FY Years Average	Percent of Total Year		
	Mth	Qtr	Semr
332,986	10.4%		
352,908	11.0%		
354,966	11.1%	32.4%	
350,988	10.9%		
227,549	7.1%		
165,382	5.2%	23.2%	55.6%
141,309	4.4%		
172,475	5.4%		
220,448	6.9%	16.7%	
254,862	7.9%		
306,595	9.6%		
327,508	10.2%	27.7%	44.4%
3,207,976	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%
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%
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%
4th Quarter Trend	643,843	711,948	983,552	803,884	862,629	979,034	13.5%	1,027,966	5.0%	1,098,860	6.9%	-	-100.0%
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%
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%	781,225	-56.4%

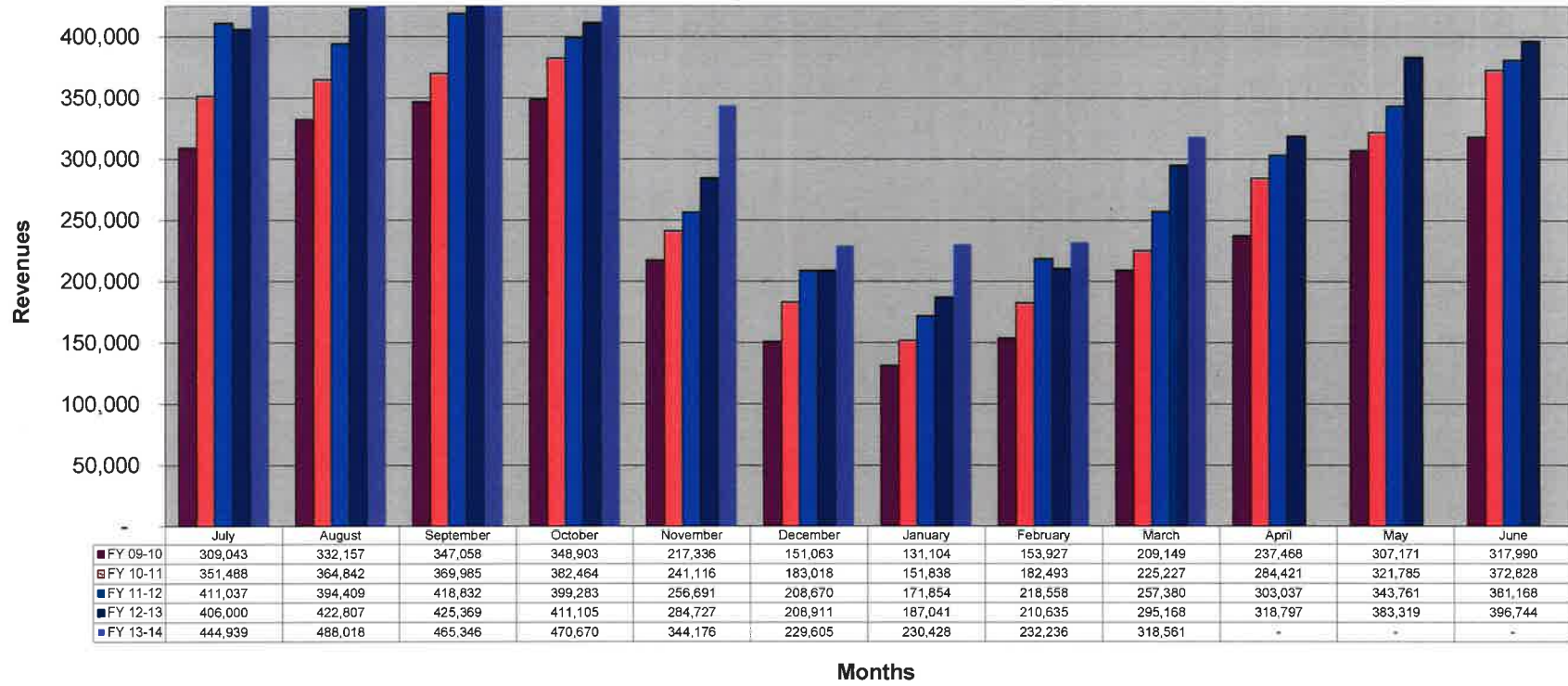
	By Calendar Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	
<b>January</b>	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	
<b>February</b>	139,349	138,661	177,840	158,338	153,927	182,493	218,558	210,635	232,236	
<b>March</b>	161,293	178,125	246,418	190,826	209,149	225,227	257,380	295,168	318,561	
<b>April</b>	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	-	
<b>May</b>	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	-	
<b>June</b>	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	-	
<b>July</b>	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	-	
<b>August</b>	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	-	
<b>September</b>	278,344	379,601	370,275	347,058	369,985	418,832	425,369	465,346	-	
<b>October</b>	264,198	374,037	376,974	348,903	382,464	399,283	411,105	470,670	-	
<b>November</b>	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,176	-	
<b>December</b>	126,944	126,944	172,657	151,621	183,018	208,670	208,911	229,605	-	
<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>781,225</b>	
		24.5%	14.1%	-12.6%	8.1%	11.6%	5.7%	10.4%	-81.6%	

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semr
141,309	4.3%		
172,475	5.2%		
220,448	6.7%	16.2%	
254,862	7.7%		
306,595	9.3%		
327,508	10.0%	27.0%	43.2%
357,673	10.9%		
367,259	11.2%		
369,924	11.2%	33.3%	
365,281	11.1%		
236,269	7.2%		
171,840	5.2%	23.5%	56.8%
3,291,442	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%

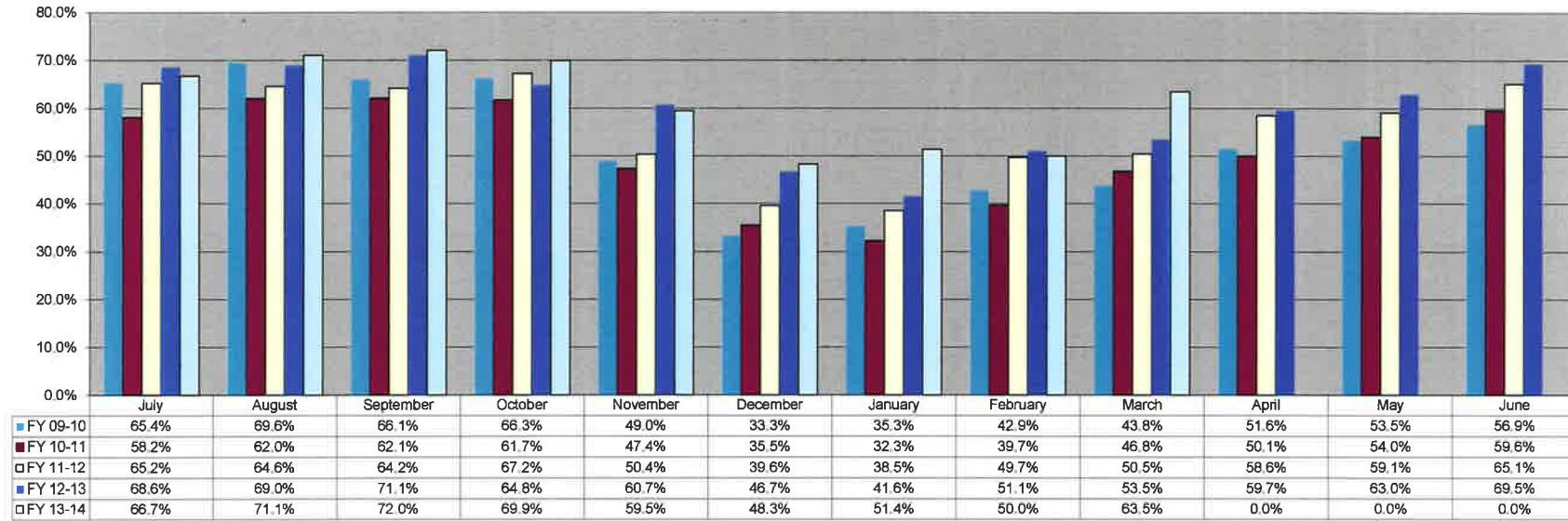
**City of Calistoga  
Fiscal Monthly TOT Revenues**

Chart 3



City of Calistoga  
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

