




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2016-2017

REPORT PERIOD: Collections through September, 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: 
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Angela Madrigal, Senior Account Clerk

DATE: November 7, 2016

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

		Actual												Total
TOT & NVTID Revenues		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Average Number of Rooms	764													
FY 16-17 City TOT	12%	616,130	595,142	644,986	-	-	-	-	-	-	-	-	-	1,856,259
NVTID Tax	2%													
Local TID Allocation (25%)		25,672	24,798	26,874	-	-	-	-	-	-	-	-	-	77,344
County TID Allocation (74%)		75,989	73,401	79,548	-	-	-	-	-	-	-	-	-	228,939
City Administration (1%)		1,027	992	1,075	-	-	-	-	-	-	-	-	-	3,094
Total NVTID Tax		102,688	99,190	107,498	-	-	-	-	-	-	-	-	-	309,376
Occupancy and Daily Rates														
Room Nights Available		22,971	23,033	22,290	23,064	22,410	22,376	22,382	21,022	22,296	21,662	23,002	22,356	268,864
Room Nights Rented		16,431	15,996	16,739	-	-	131	-	-	-	236	-	-	49,533
Average Occupancy Percentage		72%	69%	75%	0%	0%	0%	1%	0%	0%	1%	0%	0%	18%
Average Room Rate		\$ 312.48	\$ 310.05	\$ 321.10	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ 312.29

Estimates & Projections

		Actual												Total
City Transient Occupancy Tax		July	August	September	October	November	December	January	February	March	April	May	June	Total
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	390,139	273,789	239,835	305,163	363,591	439,751	538,127	503,586	5,037,134
FY 13-14	690	444,939	488,018	465,346	470,870	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	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	369,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	321,785	372,828	3,431,506
FY 09-10	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	3,062,370
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	4,169,387
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	-	-	-	-	-	-	-	-	-	1,856,259
Difference from Latest Estimate		19,677	(4,851)	11,657	-	-	-	-	-	-	-	-	-	26,482

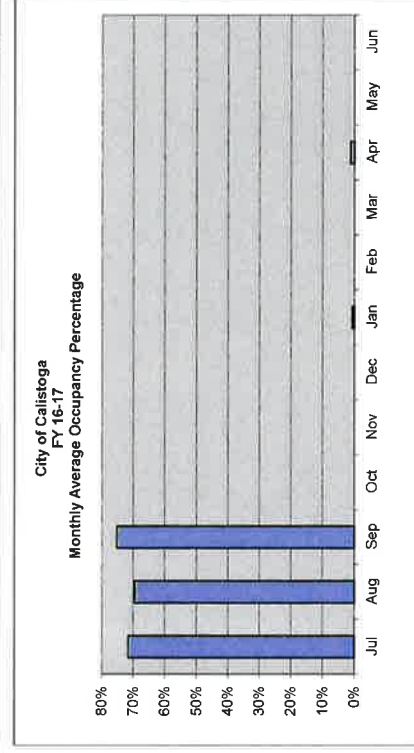
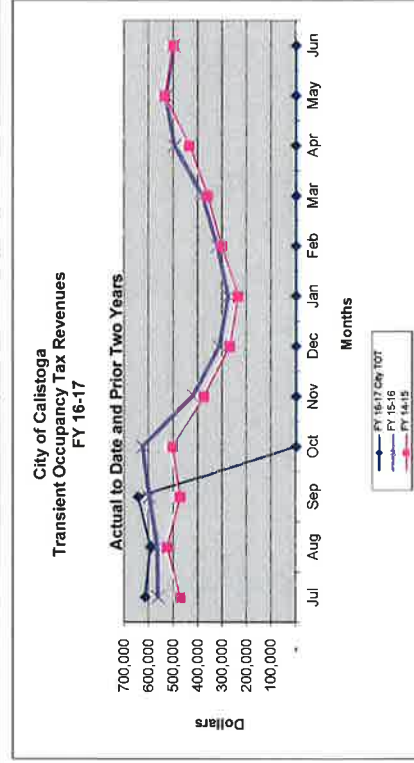


CHART 2

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

	By Fiscal Years													Completed FY Years Average	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	FY 17-18		Mth	Qtr	Semi
July	247,442	263,141	320,979	354,754	309,043	351,468	337,464	411,057	405,000	444,839	477,503	585,559	616,130	387,301	11.2%		
August	252,454	263,104	373,455	420,039	392,157	364,842	394,409	422,807	428,807	468,018	529,668	568,714	595,142	417,067	11.7%		
September	260,265	275,344	379,631	370,275	347,659	369,985	398,283	425,959	435,345	455,345	478,000	500,372	544,988	419,031	11.8%		
October	250,935	264,188	374,057	376,974	349,903	362,464	384,832	411,105	429,109	470,670	508,190	627,462	-	367,851	10.4%		
November	168,511	179,453	246,742	227,916	217,366	241,116	256,691	284,727	289,911	344,176	380,199	425,329	-	179,376	7.0%		
December	120,172	125,944	172,657	151,621	151,063	165,018	208,570	209,911	229,605	229,605	273,769	314,053	-	178,376	5.0%		
January	99,179	115,628	127,599	146,230	131,104	151,898	171,854	187,041	187,041	230,428	239,835	278,577	-	156,609	4.8%		
February	139,349	138,661	177,840	158,338	153,927	182,493	216,558	216,558	216,558	232,236	305,163	323,754	-	186,746	5.3%		
March	161,293	176,125	246,418	190,828	209,149	225,227	257,360	285,168	318,561	363,991	439,751	498,805	-	233,959	6.8%		
April	183,393	209,352	281,720	230,708	237,468	284,421	303,037	318,797	372,410	439,751	498,805	533,365	-	329,437	9.3%		
May	216,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	428,990	538,127	533,365	-	329,437	9.3%		
June	232,236	260,861	371,878	286,356	317,990	372,828	381,168	444,939	431,077	503,586	502,160	565,559	-	369,806	9.8%		
July	263,141	320,979	354,754	309,043	351,468	411,057	406,000	444,939	477,303	565,559	616,130	698,130	-	410,925	10.8%		
August	278,344	379,631	420,039	332,157	320,979	394,409	422,807	488,018	529,668	588,714	600,312	644,986	-	432,032	11.5%		
September	264,188	374,057	376,974	348,903	389,283	411,105	470,670	508,190	508,190	544,176	580,180	637,462	-	434,374	11.6%		
October	179,453	246,742	227,916	217,366	241,116	256,691	284,727	344,176	360,159	425,329	425,329	453,365	-	378,480	10.1%		
November	120,172	125,944	172,657	151,621	151,063	165,018	208,570	209,911	229,605	229,605	273,769	314,053	-	254,866	6.8%		
December	120,172	125,944	172,657	151,621	151,063	165,018	208,570	209,911	229,605	229,605	273,769	314,053	-	183,697	4.9%		
Annual Totals	2,418,848	3,011,833	3,436,890	3,004,638	3,240,723	3,627,514	3,834,677	4,334,458	4,660,781	5,491,293	5,037,134	5,622,939	1,856,259	3,553,049	100.0%	100.0%	100.0%

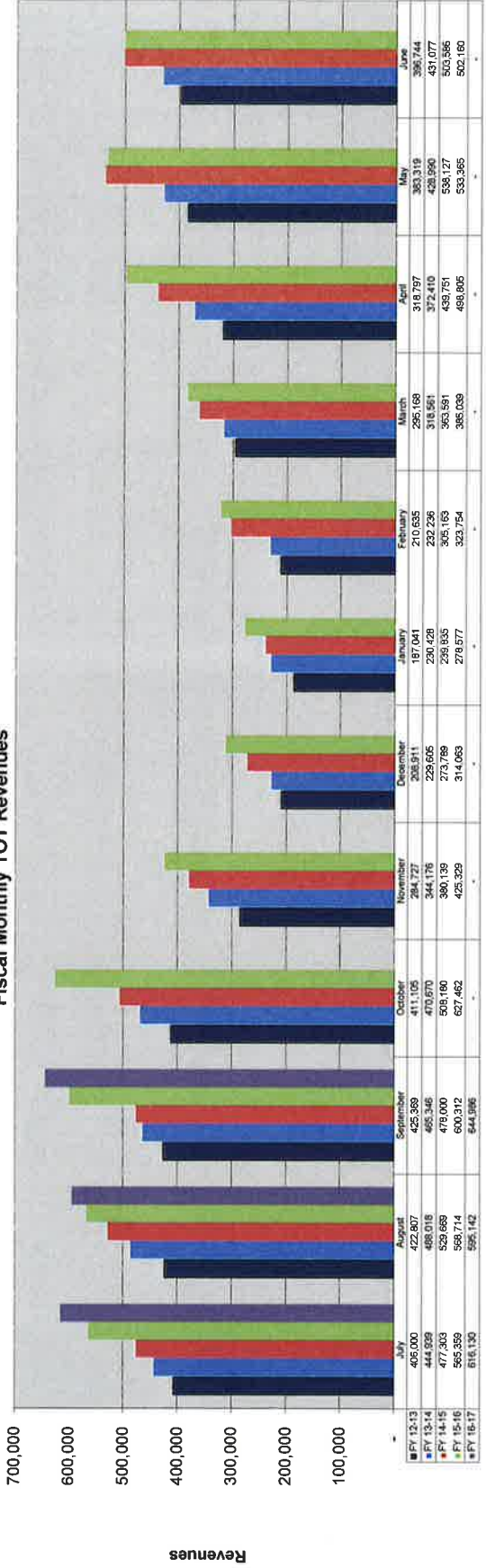
	By Calendar Year													Completed Cal Years Average	Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		Mth	Qtr	Semi
1st Quarter Trend	750,161	804,369	1,074,035	1,145,659	986,256	1,068,315	1,086,315	1,224,278	1,224,278	1,254,176	1,254,176	1,388,303	1,856,259	170,847	4.5%		
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	806,598	806,598	854,644	854,644	904,743	904,743	1,044,451	1,366,854	203,722	5.4%		
3rd Quarter Trend	399,871	432,414	551,656	495,394	494,180	559,558	559,558	647,792	647,792	692,844	692,844	781,225	997,369	267,343	6.8%		
4th Quarter Trend	643,843	711,348	983,552	803,894	862,629	978,034	978,034	1,027,586	1,027,586	1,058,650	1,058,650	1,232,477	1,534,331	304,533	8.1%		
1st Half Trend	1,287,778	1,375,784	1,867,471	1,901,481	1,705,950	1,894,913	1,894,913	2,082,922	2,082,922	2,158,919	2,158,919	2,442,754	3,101,229	369,806	9.8%		
2nd Half Trend	1,043,664	1,144,362	1,536,409	1,299,278	1,358,810	1,536,409	1,536,409	1,675,756	1,675,756	1,731,704	1,731,704	2,013,702	2,521,700	389,806	9.8%		
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,431,506	3,764,680	3,764,680	3,895,623	3,895,623	4,456,456	5,622,939	1,856,259	100.0%	100.0%	100.0%

	By Calendar Year													Completed Cal Years Average	Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		Mth	Qtr	Semi
January	99,179	115,628	127,599	146,230	131,104	151,898	171,854	187,041	230,428	239,835	278,577	323,754	363,991	170,847	4.5%		
February	139,349	138,661	177,840	158,338	153,927	182,493	216,558	216,558	232,236	305,163	323,754	363,991	498,805	203,722	5.4%		
March	161,293	176,125	246,418	190,828	209,149	225,227	257,360	285,168	318,561	363,991	439,751	498,805	533,365	267,343	6.8%		
April	183,393	209,352	281,720	230,708	237,468	284,421	303,037	318,797	372,410	439,751	498,805	533,365	588,714	304,533	8.1%		
May	216,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	428,990	538,127	533,365	588,714	369,806	9.8%		
June	232,236	260,861	371,878	286,356	317,990	372,828	381,168	444,939	431,077	503,586	502,160	565,559	616,130	389,806	9.8%		
July	263,141	320,979	354,754	309,043	351,468	411,057	406,000	444,939	477,303	565,559	616,130	698,130	781,225	410,925	10.8%		
August	278,344	379,631	420,039	332,157	320,979	394,409	422,807	488,018	529,668	588,714	600,312	644,986	698,130	432,032	11.5%		
September	264,188	374,057	376,974	348,903	389,283	411,105	470,670	508,190	508,190	544,176	580,180	637,462	644,986	434,374	11.6%		
October	179,453	246,742	227,916	217,366	241,116	256,691	284,727	344,176	360,159	425,329	425,329	453,365	453,365	378,480	10.1%		
November	120,172	125,944	172,657	151,621	151,063	165,018	208,570	209,911	229,605	229,605	273,769	314,053	314,053	254,866	6.8%		
December	120,172	125,944	172,657	151,621	151,063	165,018	208,570	209,911	229,605	229,605	273,769	314,053	314,053	183,697	4.9%		
Annual Totals	2,418,848	3,011,833	3,436,890	3,004,638	3,240,723	3,627,514	3,834,677	4,334,458	4,660,781	5,491,293	5,037,134	5,622,939	1,856,259	3,553,049	100.0%	100.0%	100.0%

[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in receipts, 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

Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

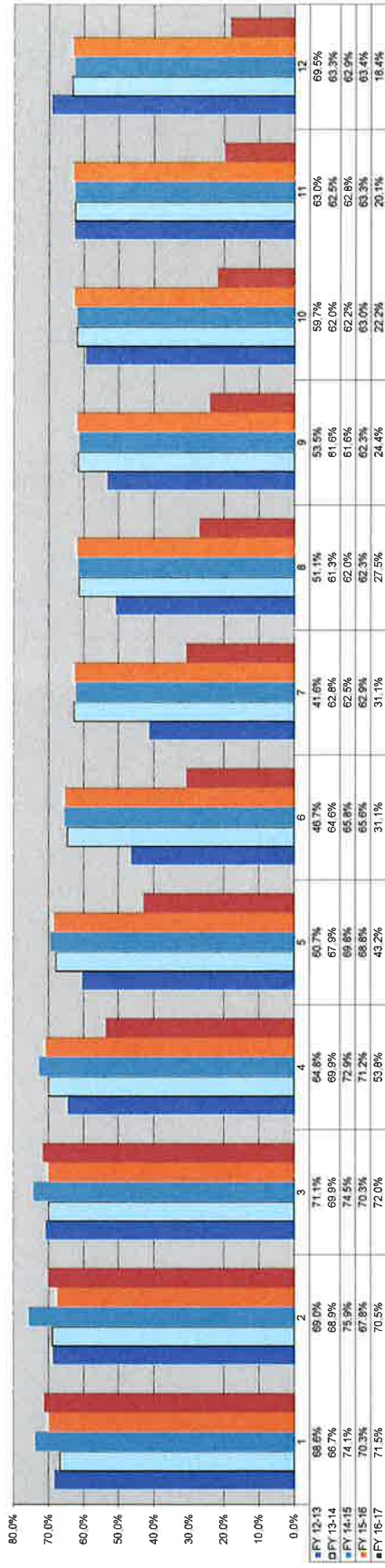


Chart 5

City of Calisboga
Average Monthly Rates - All Types

