



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD: Collections through July, 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

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DATE: September 12, 2017

**Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2017-18**

	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June		
TOT & NVTID Revenues														
Average Number of Rooms	764													
FY 17-18 City TOT	12%	629,055											629,055	
NVTID Tax	2%													
Local TID Allocation (25%)		26,211											26,211	
County TID Allocation (74%)		77,583											77,583	
City Administration (1%)		1,048											1,048	
Total NVTID Tax		104,843											104,843	
Occupancy and Daily Rates														
Room Nights Available		22,909											22,909	
Room Nights Rented		16,005											16,005	
Average Occupancy Percentage		70%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	70%	
Average Room Rate		\$ 327.53	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 327.53	
Estimates & Projections														
City Transient Occupancy Tax														
Prior years Actuals														
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,598	583,094	560,016	5,952,806
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	380,139	273,789	239,895	305,163	383,591	439,751	538,127	503,586	5,037,134
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	692	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,168	316,797	383,319	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,891	208,670	171,854	218,568	257,360	303,037	343,761	381,168	3,764,660
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 08-10	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 Eight Years		447,662	461,970	468,736	472,656	324,737	240,292	207,963	246,280	308,459	367,911	429,952	433,196	4,409,814
Percent of Total Annual		10.2%	10.5%	10.6%	10.7%	7.4%	5.4%	4.7%	5.6%	7.0%	8.3%	9.7%	9.8%	100.0%
Original Adopted Budget Estimate		636,463	613,591	664,981	654,073	462,283	364,875	281,487	354,466	428,035	505,695	602,336	579,617	6,147,902
Revised Estimate														
Actual TOT Revenue		629,055												629,055
Difference from Latest Estimate		(7,408)												(7,408)

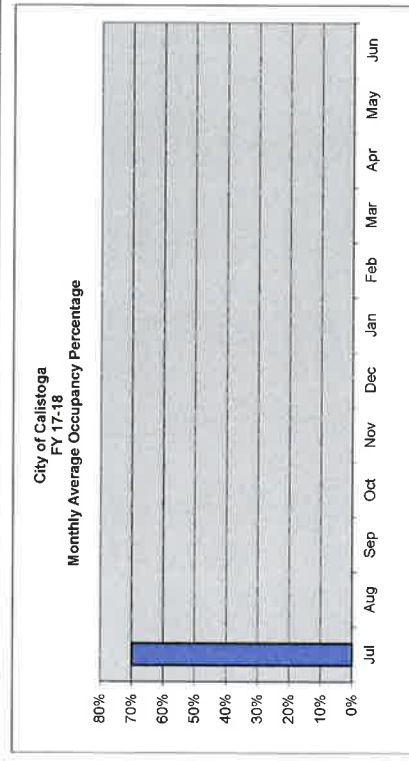
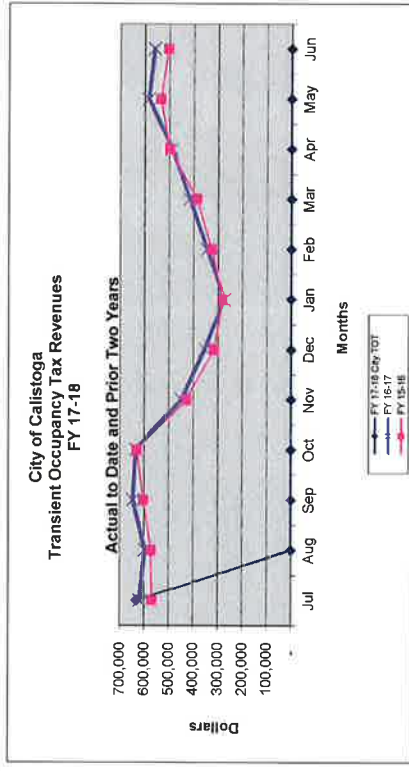


CHART 2

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

	By Fiscal Year												Completed FY				
	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	Years Average	Percent of Total Year		
														Mth	Qtr	Sem1	
July	261,462	263,141	320,979	354,756	300,043	351,488	411,037	406,000	444,939	477,303	585,359	616,130	629,055	170,847	11.4%		
August	250,262	254,144	379,455	420,038	374,942	368,842	394,469	422,907	485,018	526,689	568,714	595,142	629,055	202,773	10.6%		
September	250,262	254,144	379,455	420,038	374,942	368,842	394,469	422,907	485,018	526,689	568,714	595,142	629,055	257,343	10.6%	32.6%	
October	168,511	179,455	246,742	271,335	297,335	352,764	359,283	411,105	470,670	508,180	627,462	633,178	633,178	304,533	10.7%		
November	120,172	126,944	172,557	151,621	151,016	158,016	206,981	284,172	344,176	390,139	425,329	448,384	448,384	399,395	7.2%		
December	99,179	115,629	127,599	146,200	131,927	151,838	163,870	205,511	229,625	273,789	314,065	353,219	353,219	398,808	5.3%	23.1%	
January	130,349	130,661	177,599	199,330	193,100	151,838	172,874	161,041	230,428	239,835	278,577	273,023	273,023	410,925	4.5%	56.7%	
February	181,293	179,125	246,418	268,820	230,709	226,227	252,350	242,236	324,236	305,163	322,754	343,475	343,475	483,988	6.9%	16.9%	
March	152,335	209,352	261,720	230,709	237,468	264,421	303,761	343,737	375,410	353,951	394,685	413,561	413,561	593,665	8.1%		
April	219,214	241,735	349,954	286,820	307,171	321,785	403,761	383,319	428,990	509,731	599,685	633,178	633,178	748,288	9.9%		
May	232,236	260,661	371,878	286,820	317,920	372,928	301,169	336,744	431,077	509,585	523,163	550,016	550,016	648,948	9.7%	27.4%	
June	232,236	260,661	371,878	286,820	317,920	372,928	301,169	336,744	431,077	509,585	523,163	550,016	550,016	648,948	9.7%	27.4%	
Annual Totals	2,311,443	2,519,546	3,402,890	3,200,759	3,092,370	3,441,506	3,764,680	3,950,833	4,458,466	5,037,134	5,922,939	6,392,608	6,290,055	3,859,246	100.0%	100.0%	100.0%
		6.1%	35.1%	-5.9%	-4.3%	12.1%	12.1%	4.4%	12.8%	13.0%	11.6%	5.9%	-89.4%				

	By Calendar Year												Completed Cal				
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Years Average	Percent of Total Year		
														Mth	Qtr	Sem1	
1st Quarter Trend	750,151	804,589	1,074,035	1,145,009	996,258	1,086,315	1,224,378	1,274,176	1,254,176	1,254,176	1,254,176	1,254,176	1,254,176	1,734,365	16.6%		
2nd Quarter Trend	537,618	570,596	729,438	756,412	717,362	808,398	864,644	864,644	864,644	864,644	864,644	864,644	864,644	1,424,311	11.3%		
3rd Quarter Trend	643,643	711,546	863,884	863,884	863,884	863,884	863,884	863,884	863,884	863,884	863,884	863,884	863,884	1,020,059	8.7%		
4th Quarter Trend	1,287,778	1,378,184	1,867,471	1,907,481	1,705,500	1,892,813	2,098,922	2,098,922	2,098,922	2,098,922	2,098,922	2,098,922	2,098,922	1,534,331	3.6%		
2nd Half Trend	1,543,664	1,644,362	2,239,278	2,299,278	1,956,610	2,089,226	2,319,300	2,319,300	2,319,300	2,319,300	2,319,300	2,319,300	2,319,300	1,481,709	3.3%		
Annual Totals	2,819,196	3,011,833	3,438,890	3,004,833	2,949,723	3,627,514	3,834,677	4,234,448	4,600,781	5,491,293	5,817,219	6,290,055	6,290,055	3,859,246	100.0%	100.0%	100.0%
		24.9%	14.1%	-19.9%	8.1%	11.6%	5.7%	10.4%	10.1%	17.6%	5.9%	-89.4%					

[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 16.65%

Chart 3

City of Calistoga
Fiscal Monthly TOT Revenues

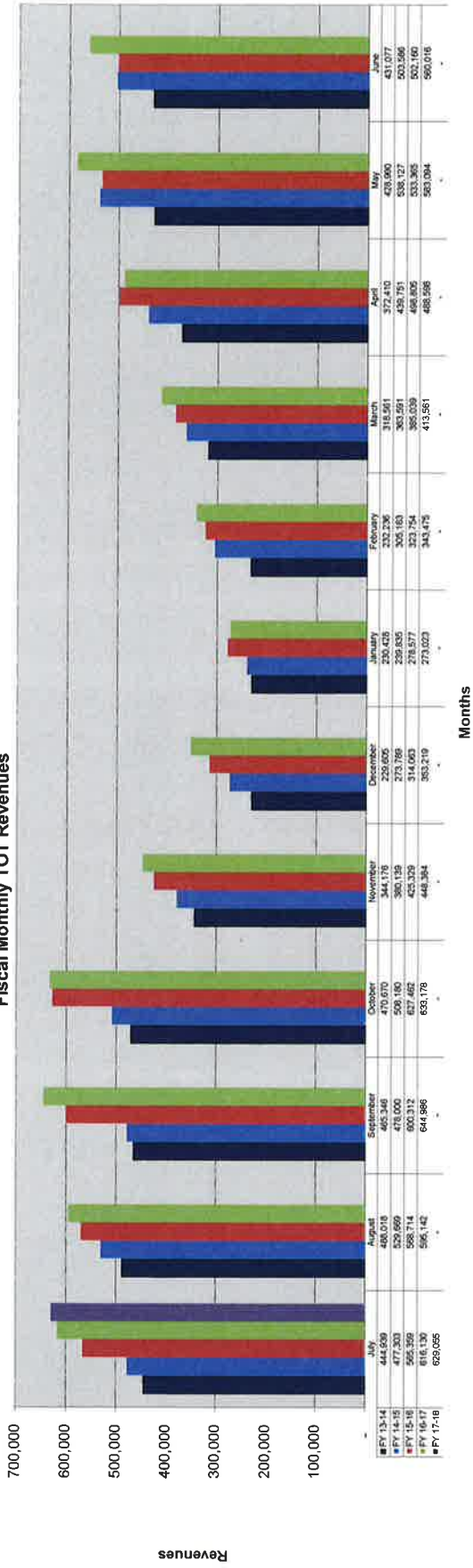
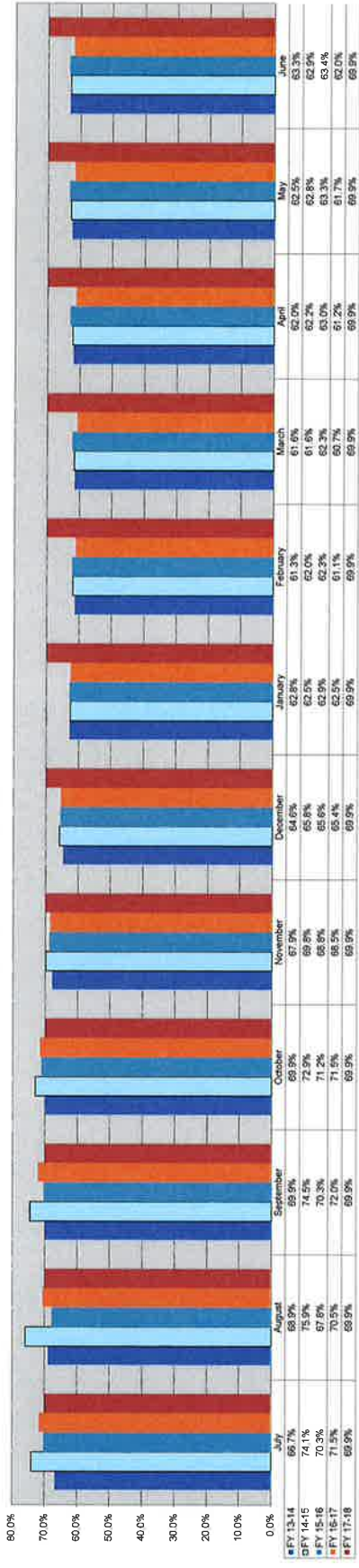


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types



City of Callistoga
Average Monthly Rates - All Types

Chart 5

