




## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2016-2017

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**REPORT PERIOD:** Collections through May, 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

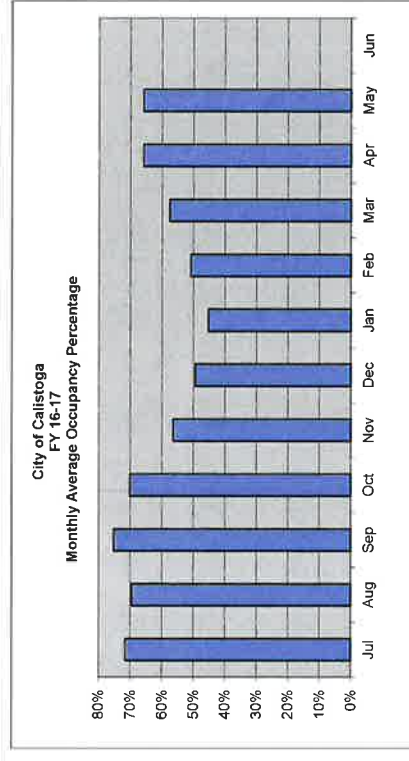
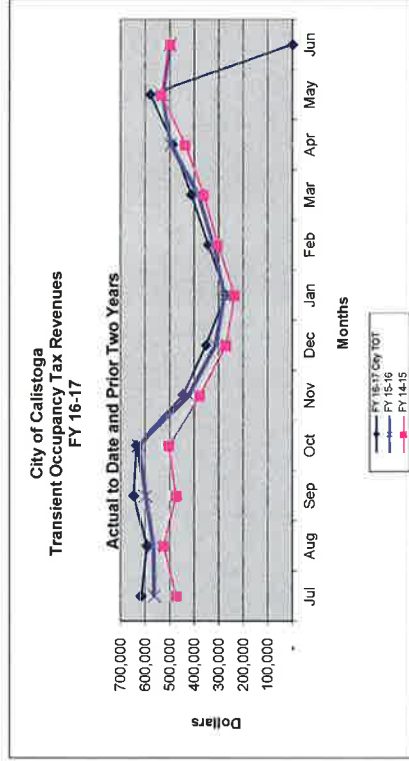
**PREPARED BY:**   
Gloria Leon, Administrative Services Director  
Angela Madrigal, Senior Account Clerk

**DATE:** July 7, 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	Jun		
<b>TOT &amp; NVTID Revenues</b>														
Average Number of Rooms	764													
<b>FY 16-17 City TOT</b>	<b>12%</b>	<b>616,130</b>	<b>595,142</b>	<b>644,986</b>	<b>633,178</b>	<b>448,384</b>	<b>353,219</b>	<b>273,023</b>	<b>343,475</b>	<b>413,561</b>	<b>488,598</b>	<b>581,261</b>	-	<b>5,390,957</b>
<b>NVTID Tax</b>	<b>2%</b>													
Local TID Allocation (25%)		25,672	24,798	26,874	26,382	18,683	14,717	11,376	14,311	17,232	20,358	24,219	-	224,623
County TID Allocation (74%)		75,989	73,401	79,548	78,092	55,301	43,564	33,673	42,362	51,006	60,260	71,989	-	664,885
City Administration (1%)		1,027	992	1,075	1,055	747	589	455	572	689	814	969	-	8,985
<b>Total NVTID Tax</b>		<b>102,688</b>	<b>99,190</b>	<b>107,498</b>	<b>105,530</b>	<b>74,731</b>	<b>58,870</b>	<b>45,504</b>	<b>57,246</b>	<b>68,927</b>	<b>81,433</b>	<b>96,877</b>	-	<b>898,493</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,971	23,033	22,290	23,250	22,410	22,537	22,444	21,672	22,457	21,750	23,095	22,356	270,265
Room Nights Rented		16,431	15,996	16,739	16,295	12,645	11,129	10,137	11,021	12,922	14,317	15,214	-	152,846
<b>Average Occupancy Percentage</b>		<b>72%</b>	<b>69%</b>	<b>75%</b>	<b>70%</b>	<b>56%</b>	<b>49%</b>	<b>45%</b>	<b>51%</b>	<b>58%</b>	<b>66%</b>	<b>66%</b>	<b>0%</b>	<b>57%</b>
<b>Average Room Rate</b>		<b>\$ 312.48</b>	<b>\$ 310.05</b>	<b>\$ 321.10</b>	<b>\$ 323.81</b>	<b>\$ 295.49</b>	<b>\$ 264.49</b>	<b>\$ 224.44</b>	<b>\$ 259.71</b>	<b>\$ 266.70</b>	<b>\$ 284.39</b>	<b>\$ 318.38</b>	<b>#DIV/0!</b>	<b>\$ 293.92</b>

	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax														
Prior Years Actuals														
FY 15-16	764	585,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	488,805	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	485,346	470,670	344,178	229,605	230,428	232,236	318,581	372,410	428,990	431,077	4,486,456
FY 12-13	692	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,188	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	384,842	389,985	382,464	241,116	183,018	151,898	182,493	225,227	284,421	321,785	372,828	3,491,506
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		423,586	442,945	443,558	449,724	307,073	224,160	198,688	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%
<b>Original Adopted Budget Estimate</b>		596,454	599,993	633,329	661,972	448,722	331,336	293,699	341,560	406,216	526,352	585,367	534,800	5,940,002
Revised Estimate														
<b>Actual TOT Revenue</b>		<b>616,130</b>	<b>595,142</b>	<b>644,986</b>	<b>633,178</b>	<b>448,384</b>	<b>353,219</b>	<b>273,023</b>	<b>343,475</b>	<b>413,561</b>	<b>488,598</b>	<b>581,261</b>	-	<b>5,390,957</b>
Difference from Latest Estimate		19,677	(4,851)	11,657	(28,794)	(339)	21,863	(20,876)	1,915	7,344	(37,754)	15,894	-	(14,245)



**CHART 2**

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

	By Fiscal Years												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	YTD	Qtr	Sum
July	247,442	263,141	320,979	359,043	351,488	411,037	411,037	405,000	444,939	477,303	565,359	616,130	397,301	10.3%	10.3%
August	252,454	263,104	372,455	352,157	364,942	394,409	394,409	422,807	484,019	529,669	595,142	595,142	417,067	10.8%	10.8%
September	250,285	270,344	379,001	370,275	370,058	369,985	369,985	415,369	465,346	478,000	600,312	644,968	419,031	10.9%	32.1%
October	250,935	264,198	374,037	348,903	382,464	399,283	399,283	411,105	470,070	508,180	627,462	633,178	429,616	10.9%	10.9%
November	166,511	179,453	245,742	217,336	241,116	256,691	256,691	284,727	344,176	390,139	425,329	448,384	294,888	7.4%	7.4%
December	120,172	126,844	172,657	151,621	151,063	183,018	208,670	208,670	229,605	273,789	314,063	353,219	207,811	5.4%	5.4%
January	99,179	115,628	127,599	146,230	151,939	171,854	171,854	187,041	230,428	278,577	278,577	273,023	179,361	4.7%	4.7%
February	136,349	138,861	177,840	158,338	153,927	182,493	182,493	218,598	232,236	305,163	323,754	343,475	213,369	5.6%	5.6%
March	161,293	178,125	246,418	190,826	205,149	225,227	251,380	251,380	318,351	383,591	385,039	413,561	270,811	7.0%	7.0%
April	183,393	209,352	261,720	230,708	237,468	284,421	284,421	318,797	372,410	439,751	488,805	488,805	377,872	8.3%	8.3%
May	218,214	241,735	348,954	286,820	307,171	321,785	343,761	363,319	428,990	536,127	533,365	581,261	377,875	9.8%	9.8%
June	232,236	260,881	371,878	286,356	317,990	372,628	381,168	398,744	453,077	503,886	502,100	581,261	377,875	9.8%	9.8%
<b>Annual Totals</b>	<b>2,331,443</b>	<b>2,519,549</b>	<b>3,402,890</b>	<b>3,200,759</b>	<b>3,042,370</b>	<b>3,431,506</b>	<b>3,754,880</b>	<b>3,950,623</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,390,957</b>	<b>3,647,608</b>	<b>100.0%</b>	<b>100.0%</b>

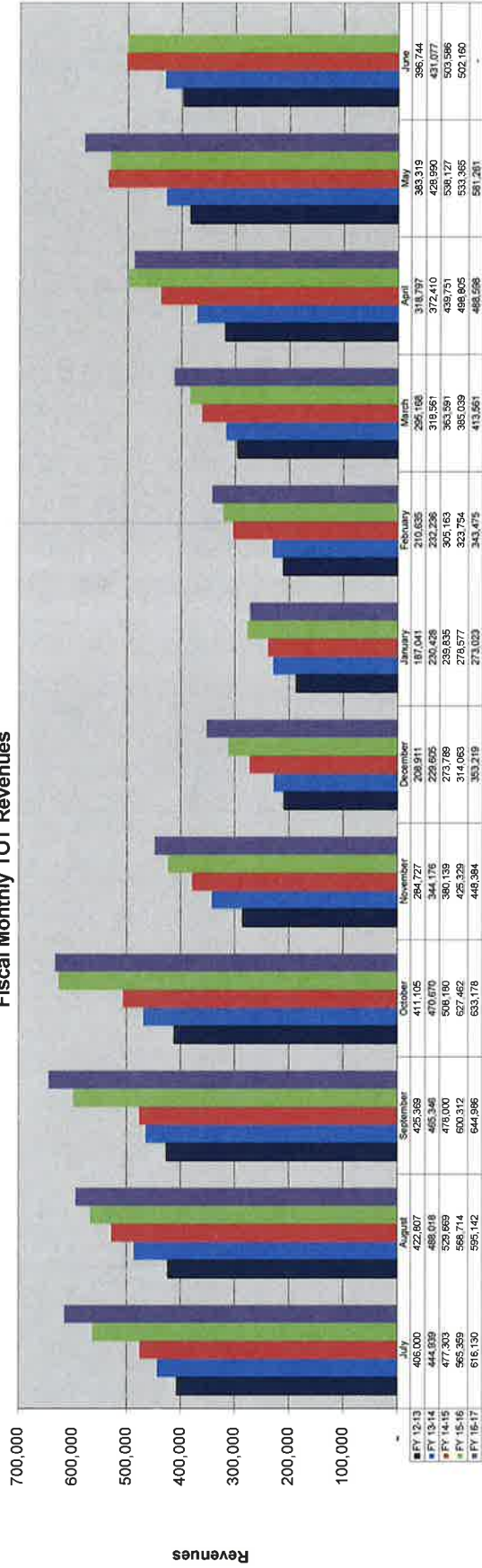
	By Calendar Year												Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	YTD	Qtr	Sum
1st Quarter Trend	750,161	804,599	1,074,035	1,145,069	989,258	1,096,315	1,224,278	1,224,278	1,276,726	1,254,176	1,398,303	1,484,972	1,734,385	16.8%	16.8%
2nd Quarter Trend	537,618	570,696	793,436	756,412	717,302	806,598	864,544	864,544	904,743	904,743	1,044,451	1,162,106	1,366,654	17.6%	17.6%
3rd Quarter Trend	399,821	432,414	501,856	495,394	494,180	559,558	647,792	647,792	781,225	781,225	907,569	907,569	1,030,059	6.7%	6.7%
4th Quarter Trend	643,943	717,849	903,552	803,864	862,629	979,034	1,007,966	1,007,966	1,096,860	1,096,860	1,232,477	1,481,465	1,834,331	3.6%	3.6%
1st Half Trend	1,287,778	1,376,184	1,867,471	1,901,481	1,706,560	1,902,913	2,098,022	2,098,022	2,181,471	2,181,471	2,448,862	2,647,080	3,101,239	17.2%	17.2%
2nd Half Trend	1,043,664	1,143,365	1,535,419	1,299,278	1,335,810	1,528,592	1,656,858	1,656,858	1,573,409	1,573,409	2,007,565	2,743,877	2,989,718	16.1%	16.1%
<b>Annual Totals</b>	<b>2,418,644</b>	<b>3,011,633</b>	<b>3,438,690</b>	<b>3,004,838</b>	<b>3,240,723</b>	<b>3,627,514</b>	<b>4,234,458</b>	<b>4,234,458</b>	<b>4,860,781</b>	<b>5,491,293</b>	<b>6,182,739</b>	<b>6,182,739</b>	<b>2,099,917</b>	<b>100.0%</b>	<b>100.0%</b>

	By Calendar Year												Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	YTD	Qtr	Sum
January	99,179	115,628	127,599	146,230	151,939	171,854	171,854	187,041	230,428	230,428	239,835	278,577	179,847	4.4%	4.4%
February	136,349	138,861	177,840	158,338	153,927	182,493	182,493	218,598	232,236	232,236	305,163	323,754	208,729	5.2%	5.2%
March	161,293	178,125	246,418	190,826	209,149	225,227	251,380	251,380	318,351	318,351	363,591	395,039	257,343	6.6%	6.6%
April	183,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	372,410	439,751	488,805	304,533	7.8%	7.8%
May	218,214	241,735	348,954	286,820	307,171	321,785	343,761	363,319	428,990	428,990	536,127	533,365	359,386	9.2%	9.2%
June	232,236	260,881	371,878	286,356	317,990	372,628	381,168	398,744	453,077	453,077	503,886	502,100	369,868	9.5%	9.5%
July	263,141	320,979	374,037	359,043	351,488	411,037	411,037	405,000	444,939	477,303	565,359	616,130	410,923	10.6%	10.6%
August	252,454	263,104	372,455	352,157	364,942	394,409	394,409	422,807	484,019	529,669	595,142	595,142	432,032	11.1%	11.1%
September	250,285	270,344	379,001	370,275	370,058	369,985	369,985	415,369	465,346	478,000	600,312	644,968	434,374	11.2%	32.8%
October	250,935	264,198	374,037	348,903	382,464	399,283	399,283	411,105	470,070	508,180	627,462	633,178	436,041	11.2%	11.2%
November	166,511	179,453	245,742	217,336	241,116	256,691	256,691	284,727	344,176	390,139	425,329	448,384	256,628	7.6%	7.6%
December	120,172	126,844	172,657	151,621	151,063	183,018	208,670	208,670	229,605	273,789	314,063	353,219	215,778	5.5%	5.5%
<b>Annual Totals</b>	<b>2,418,644</b>	<b>3,011,633</b>	<b>3,438,690</b>	<b>3,004,838</b>	<b>3,240,723</b>	<b>3,627,514</b>	<b>4,234,458</b>	<b>4,234,458</b>	<b>4,860,781</b>	<b>5,491,293</b>	<b>6,182,739</b>	<b>6,182,739</b>	<b>3,888,418</b>	<b>100.0%</b>	<b>100.0%</b>

[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 enacted - increase tax rate by 10.66%

Chart 3

City of Calistoga  
Fiscal Monthly TOT Revenues



Months

Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types

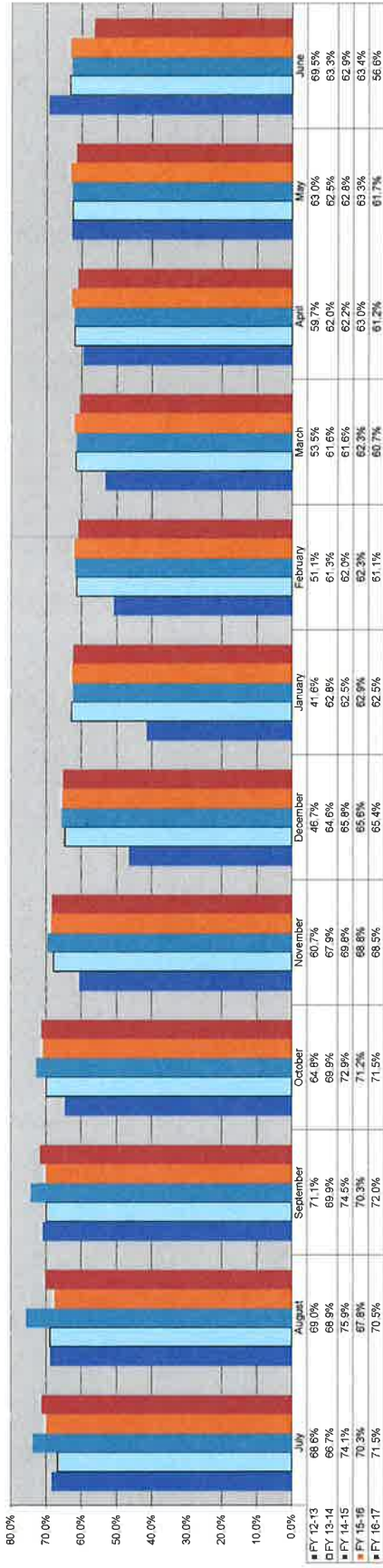


Chart 5

City of Callistoga  
Average Monthly Rates - All Types

