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:	Gloria Leon, Administrative Services Director Angela Madrigal, Senior Account Clerk
DATE:	November 7, 2016

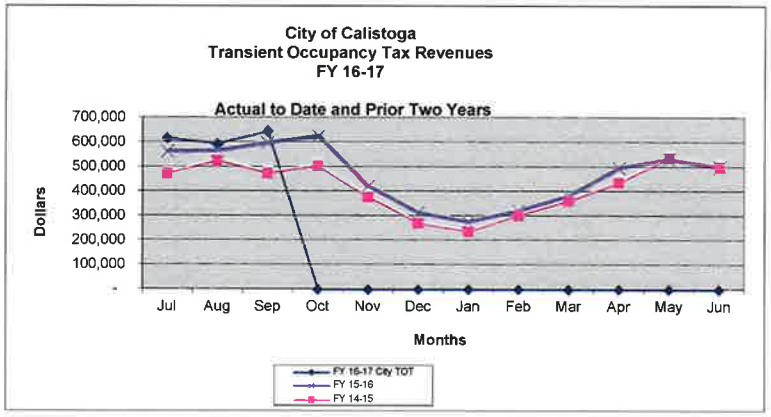
Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2016-17

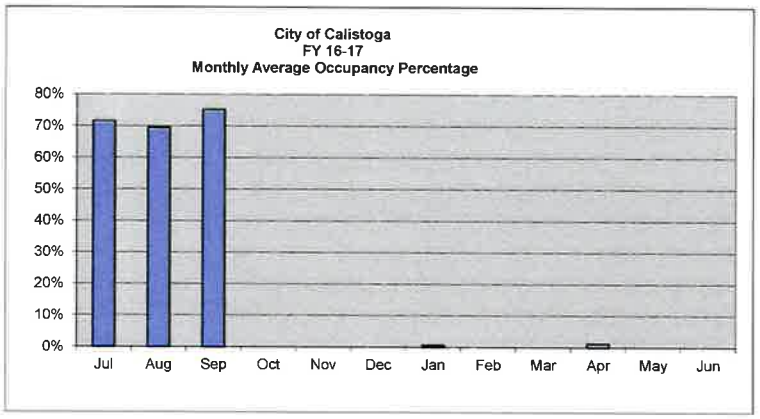
TOT & NVTID Revenues		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
		Actual												
Avearage Number of Rooms	764													
FY 16-17 City TOT	**12%**	**616,130**	**595,142**	**644,986**	-	-	-	-	-	-	-	-	-	**1,856,259**
NVTID Tax	**2%**													
Local TID Allocation (25%)		25,672	24,798	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!	#DIV/0!	$ 312.29

Estimates & Projections

City Transient Occupancy Tax	Avg Rooms	July	August	September	October	November	December	January	February	March	April	May	June	Total
Prior years Actuals		Actual												
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	239,835	305,163	363,591	439,751	538,127	503,586	5,037,134
FY 13-14	690	444,939	488,018	465,346	470,670	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	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	351,486	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	4,189,387
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**	-	-	-	-	-	-	-	-	-	**1,856,259**
Difference from Latest Estimate		**19,677**	**(4,851)**	**11,657**	-	-	-	-	-	-	-	-	-	**26,482**





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	FY 14-15	% Change	FY 15-16	% Change	FY 16-17	% Change	Completed FY Years Average	Percent of Total Year Mth	Qtr	Semi
July	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%	477,303	7.3%	565,359	18.4%	616,130	9.0%	397,301	11.2%		
August	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%	529,669	8.5%	568,714	7.4%	595,142	4.6%	417,067	11.7%		
September	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%	478,000	2.7%	600,312	25.6%	644,986	7.4%	419,031	11.8%	34.7%	
October	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%	508,180	8.0%	627,462	23.5%	-	-100.0%	367,851	10.4%		
November	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%	380,139	10.4%	425,329	11.9%	-	-100.0%	247,503	7.0%		
December	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%	273,789	19.2%	314,063	14.7%	-	-100.0%	178,376	5.0%	22.3%	57.1%
January	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%	239,835	4.1%	278,577	16.2%	-	-100.0%	156,609	4.4%		
February	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%	305,163	31.4%	323,754	6.1%	-	-100.0%	186,746	5.3%		
March	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%	363,591	14.1%	385,039	5.9%	-	-100.0%	235,898	6.6%	16.3%	
April	193,393	209,352	261,720	230,708	237,468	284,421	19.8%	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	-	-100.0%	279,155	7.9%		
May	218,214	241,735	349,954	286,820	307,171	321,785	4.8%	343,761	6.8%	383,319	11.5%	428,990	11.9%	538,127	25.4%	533,365	-0.9%	-	-100.0%	329,437	9.3%		
June	232,236	260,861	371,878	286,356	317,990	372,828	17.2%	381,168	2.2%	396,744	4.1%	431,077	8.7%	503,586	16.8%	502,160	-0.3%	-	-100.0%	338,074	9.5%	26.6%	42.9%
Annual Totals	**2,331,443**	**2,519,546**	**3,402,880**	**3,200,759**	**3,062,370**	**3,431,506**	**12.1%**	**3,764,680**	**9.7%**	**3,950,623**	**4.9%**	**4,456,456**	**12.8%**	**5,037,134**	**13.0%**	**5,622,939**	**11.6%**	**1,856,259**	**-67.0%**	3,553,049	100.0%	100.0%	100.0%
		8.1%	35.1%	-5.9%	-4.3%	12.1%																	

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%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	806,598	12.4%	854,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,854	17.6%	-	-100.0%
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%	908,589	16.3%	987,369	8.7%	-	-100.0%
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%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	-	-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%	2,068,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	1,856,259	-40.1%
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%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.5%	-	-100.0%

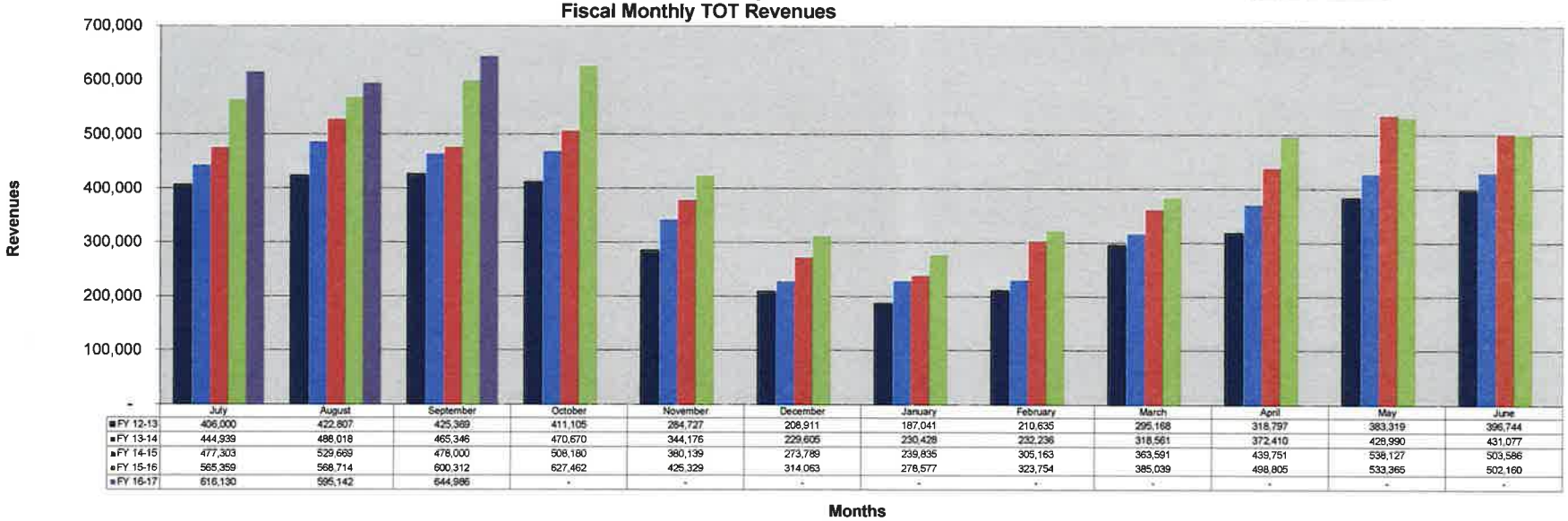
By Calendar Year

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Completed Cal Years Average	Percent of Total Year Mth	Qtr	Semi
January	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	239,835	278,577	-	170,847	4.5%		
February	139,349	138,661	177,840	158,338	153,927	182,493	218,558	210,635	232,236	305,163	323,754	-	203,723	5.4%		
March	161,293	178,125	246,418	190,826	209,149	225,227	257,380	295,168	318,561	363,591	385,039	-	257,343	6.8%	16.8%	
April	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	439,751	498,805	-	304,533	8.1%		
May	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	538,127	533,365	-	359,386	9.6%		
June	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,077	503,586	502,160	-	368,808	9.8%	27.5%	44.3%
July	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	477,303	565,359	616,130		410,925	10.9%		
August	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	529,669	568,714	595,142		432,032	11.5%		
September	278,344	379,601	370,275	347,058	369,985	418,832	425,369	465,346	478,000	600,312	644,986		434,374	11.6%	34.0%	
October	264,198	374,037	376,974	348,903	382,464	399,283	411,105	470,670	508,180	627,462	-		378,480	10.1%		
November	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,176	380,139	425,329	-		254,866	6.8%		
December	126,944	172,657	151,621	151,063	183,018	208,670	208,911	229,605	273,789	314,063	-		183,667	4.9%	21.7%	55.7%
Annual Totals	**2,418,848**	**3,011,833**	**3,436,890**	**3,004,838**	**3,249,723**	**3,627,514**	**3,834,677**	**4,234,458**	**4,660,781**	**5,491,293**	**4,377,959**	**-**	3,758,983	100.0%	100.0%	100.0%
		24.5%	14.1%	-12.6%	8.1%	11.6%	5.7%	10.4%	10.1%	17.8%	-20.3%	-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%

Chart 3

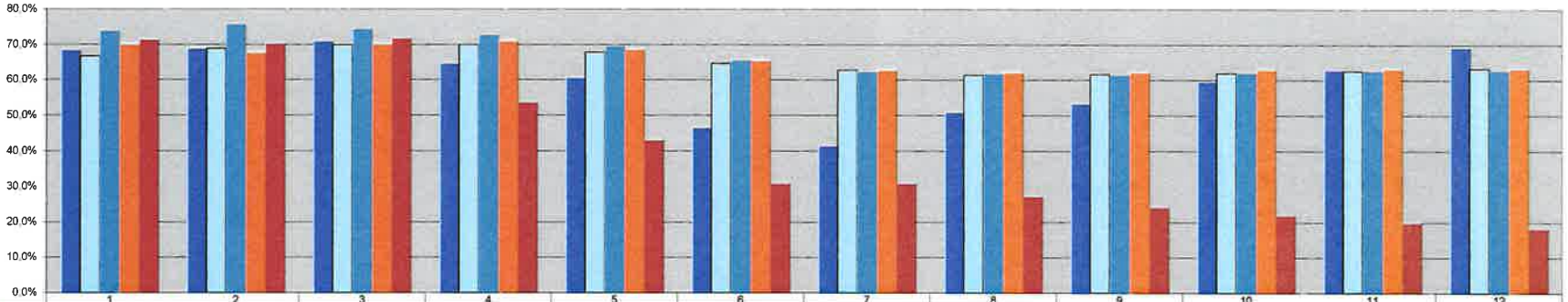
City of Calistoga
Fiscal Monthly TOT Revenues



	July	August	September	October	November	December	January	February	March	April	May	June
FY 12-13	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,168	318,797	383,319	396,744
FY 13-14	444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,990	431,077
FY 14-15	477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	363,591	439,751	538,127	503,586
FY 15-16	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,805	533,365	502,160
FY 16-17	616,130	595,142	644,986	-	-	-	-	-	-	-	-	-

Chart 4

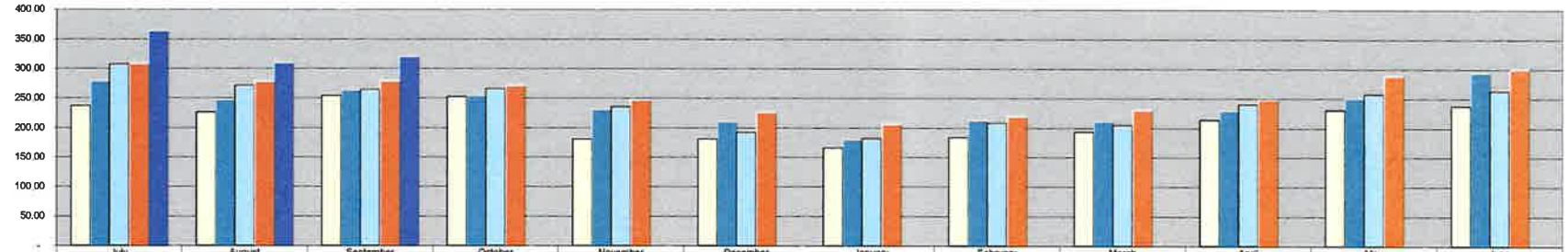
City of Calistoga
Monthly Occupancy Rates - All Types



	1	2	3	4	5	6	7	8	9	10	11	12
FY 12-13	68.6%	69.0%	71.1%	64.8%	60.7%	46.7%	41.6%	51.1%	53.5%	59.7%	63.0%	69.5%
FY 13-14	66.7%	68.9%	69.9%	69.9%	67.9%	64.6%	62.8%	61.3%	61.6%	62.0%	62.5%	63.3%
FY 14-15	74.1%	75.9%	74.5%	72.9%	69.8%	65.8%	62.5%	62.0%	61.6%	62.2%	62.8%	62.9%
FY 15-16	70.3%	67.8%	70.3%	71.2%	68.8%	65.6%	62.9%	62.3%	62.3%	63.0%	63.3%	63.4%
FY 16-17	71.5%	70.5%	72.0%	53.8%	43.2%	31.1%	31.1%	27.5%	24.4%	22.2%	20.1%	18.4%

City of Calistoga
Average Monthly Rates - All Types

Chart 5



	July	August	September	October	November	December	January	February	March	April	May	June
FY 11-12	237.46	226.48	254.10	252.21	180.88	181.53	166.14	184.42	193.84	214.39	231.15	238.04
FY 12-13	278.96	247.78	264.04	254.71	231.53	211.59	181.07	214.01	212.38	230.53	251.36	294.59
FY 13-14	307.12	270.71	263.57	265.29	235.77	192.74	182.01	208.88	205.37	240.37	257.28	262.79
FY 14-15	308.11	278.08	278.54	270.79	247.41	226.28	207.03	220.06	231.36	248.68	288.48	300.27
FY 15-16	364.56	310.05	321.10	-	-	-	-	-	-	-	-	-