



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

PREPARED BY:

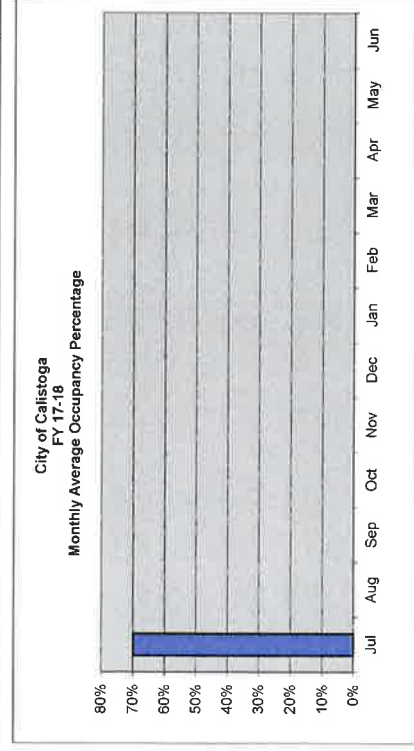
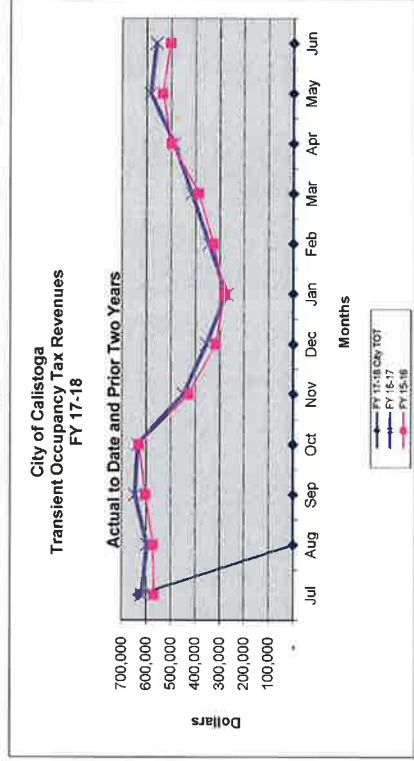
Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE:

September 12, 2017

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

		Actual													
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	
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!	#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!	#DIV/0!	\$ 327.53	
Estimates & Projections															
City Transient Occupancy Tax	Avg Rooms														
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	239,835	305,163	363,591	439,751	538,127	503,566	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	351,488	364,842	368,965	362,464	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 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)	



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

CHART 2

	By Fiscal Years												Compared FY		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	Year Average	YTD	YTD	Semi
July	287,442	263,141	320,979	354,759	339,043	351,488	411,037	405,000	444,939	477,303	585,359	616,130	629,055	415,129	11.4%	11.4%	11.4%
August	252,454	263,104	373,455	420,039	332,157	368,842	422,807	422,807	485,018	529,669	569,714	595,142	629,055	384,985	10.6%	10.6%	10.6%
September	252,268	273,344	379,931	370,273	347,058	359,995	419,532	425,959	463,348	476,000	500,312	544,995	629,055	386,798	10.6%	10.6%	10.6%
October	168,811	178,193	378,742	376,974	349,363	362,164	359,263	411,105	470,670	508,180	633,176	653,176	629,055	388,261	10.7%	10.7%	10.7%
November	190,172	181,644	376,537	227,616	217,336	241,116	256,691	264,127	344,176	380,138	425,329	448,384	629,055	282,955	7.0%	7.0%	7.0%
December	59,172	115,628	127,569	142,591	131,053	153,018	208,970	203,911	228,925	273,789	314,053	353,219	629,055	191,825	5.5%	5.5%	5.5%
January	180,349	178,125	177,640	158,338	153,824	189,489	167,041	167,041	239,835	278,977	278,977	273,023	629,055	165,564	4.5%	4.5%	4.5%
February	181,293	203,352	261,720	230,708	237,463	264,421	303,330	319,055	305,163	323,754	343,475	343,475	629,055	198,802	5.9%	5.9%	5.9%
March	218,214	241,795	346,954	298,920	307,171	321,785	343,767	343,767	376,351	385,039	488,588	488,588	629,055	249,564	6.9%	6.9%	6.9%
April	232,236	290,861	371,878	298,965	317,920	372,828	381,168	388,744	431,077	508,555	560,018	560,018	629,055	348,949	9.6%	9.6%	9.6%
Annual Totals	2,331,443	2,519,546	3,403,880	3,200,759	3,062,370	3,431,586	3,764,680	3,650,623	4,458,456	5,037,134	5,622,939	5,952,806	6,290,055	3,543,245	100.0%	100.0%	100.0%

	By Calendar Year												Compared Cal		Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Year Average	YTD	YTD	Semi
1st Quarter Trend	750,161	804,589	1,074,025	1,145,009	868,258	1,098,315	1,224,278	1,254,176	2,24,228	239,835	278,977	273,023	629,055	170,847	4.4%	4.4%	4.4%
2nd Quarter Trend	537,618	579,596	793,436	756,412	717,502	805,599	864,644	904,743	210,635	232,236	261,163	343,475	629,055	263,723	5.2%	5.2%	5.2%
3rd Quarter Trend	399,821	432,414	501,856	495,384	494,180	509,559	647,792	657,844	318,561	318,561	438,751	488,588	629,055	304,525	7.9%	7.9%	7.9%
4th Quarter Trend	643,843	711,948	863,681	803,881	862,659	979,034	1,027,960	1,098,860	781,225	808,589	907,369	1,000,000	629,055	359,386	9.5%	9.5%	9.5%
1st Half Trend	1,287,778	1,375,194	1,867,471	1,901,481	1,705,960	1,867,413	2,088,022	2,159,919	3,431,077	3,650,623	4,458,456	5,037,134	6,290,055	3,898,416	100.0%	100.0%	100.0%
2nd Half Trend	1,043,664	1,144,352	1,536,409	1,299,278	1,356,810	1,538,952	1,675,758	1,791,704	2,442,754	2,647,060	3,101,239	3,291,009	629,055	1,645,829	51.2%	51.2%	51.2%
January	59,179	115,628	127,569	146,230	131,104	151,838	171,854	187,041	230,228	239,835	278,977	273,023	629,055	170,847	4.4%	4.4%	4.4%
February	139,349	138,661	177,840	159,338	153,927	182,463	210,635	210,635	232,236	232,236	323,754	343,475	629,055	263,723	5.2%	5.2%	5.2%
March	161,293	178,125	246,418	190,026	209,149	225,227	257,380	295,168	318,561	318,561	438,751	488,588	629,055	304,525	7.9%	7.9%	7.9%
April	193,393	209,352	281,720	230,708	237,468	284,421	303,037	318,797	372,410	438,751	488,588	488,588	629,055	359,386	9.5%	9.5%	9.5%
May	218,214	241,795	349,954	286,620	307,171	321,785	343,767	383,319	428,960	538,127	533,365	593,094	629,055	369,809	10.5%	10.5%	10.5%
June	232,236	260,861	371,878	286,356	317,920	372,828	391,168	396,744	431,077	503,596	502,160	560,018	629,055	389,809	10.5%	10.5%	10.5%
July	263,141	320,979	354,759	309,043	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	629,055	432,032	10.5%	10.5%	10.5%
August	283,104	373,455	420,039	332,157	368,842	394,409	422,807	488,018	528,669	569,714	595,142	629,055	629,055	434,374	11.1%	11.1%	11.1%
September	278,344	379,601	370,273	347,058	347,058	399,283	425,369	466,312	478,000	600,312	644,986	629,055	629,055	434,374	11.1%	11.1%	11.1%
October	168,811	178,193	378,742	376,974	349,363	362,164	359,263	411,105	470,670	508,180	627,462	629,055	629,055	434,374	11.1%	11.1%	11.1%
November	179,453	246,742	227,616	217,336	241,116	256,691	284,727	344,176	380,138	425,329	448,384	629,055	629,055	295,628	7.6%	7.6%	7.6%
December	128,944	172,657	151,621	151,063	183,018	208,970	228,925	273,789	314,053	359,219	388,744	629,055	629,055	215,778	5.5%	5.5%	5.5%
Annual Totals	2,418,845	3,011,833	3,438,890	3,006,838	3,246,723	3,627,514	4,234,458	4,660,781	5,481,293	5,817,239	6,290,055	6,290,055	6,290,055	3,898,416	100.0%	100.0%	100.0%

[1] From monthly Comptroller reports for months. Does not necessarily include 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 16.86%

Chart 3

City of Calistoga
Fiscal Monthly TOT Revenues

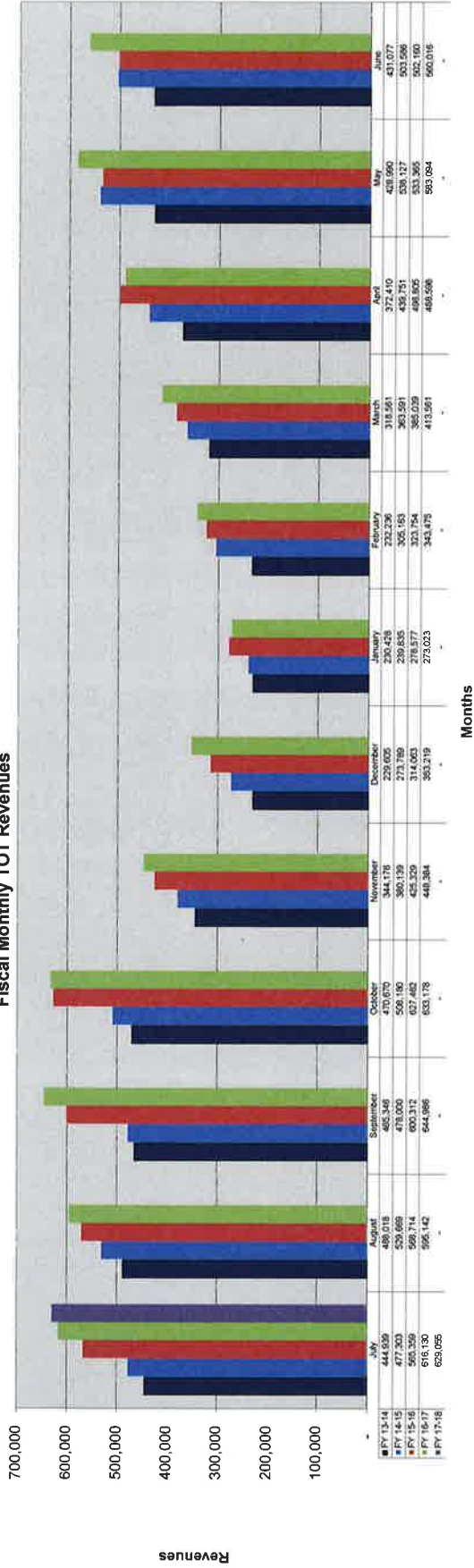
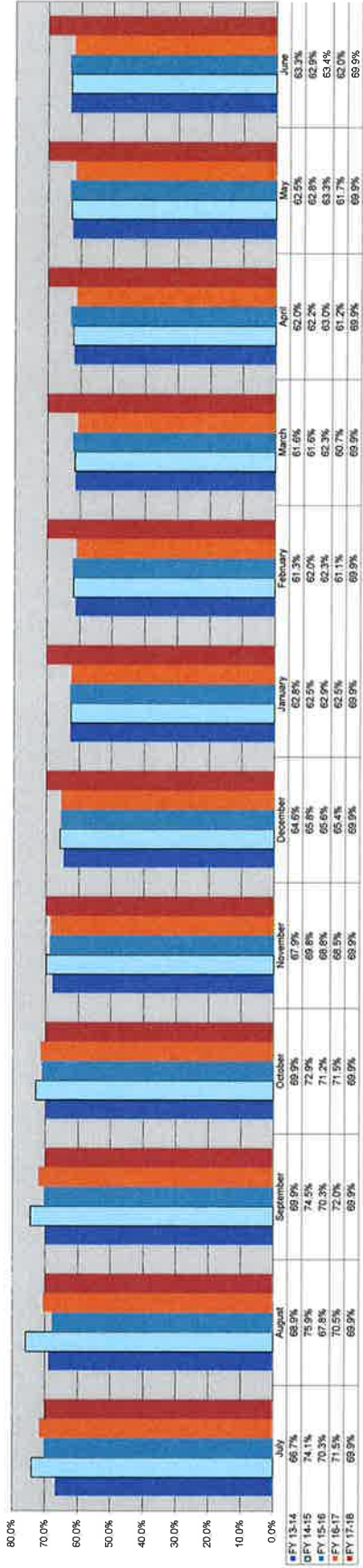


Chart 4

City of Callistoga
Monthly Occupancy Rates - All Types



City of Callisto
Average Monthly Rates - All Types

Chart 5

