



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD:

Collections through November, 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:

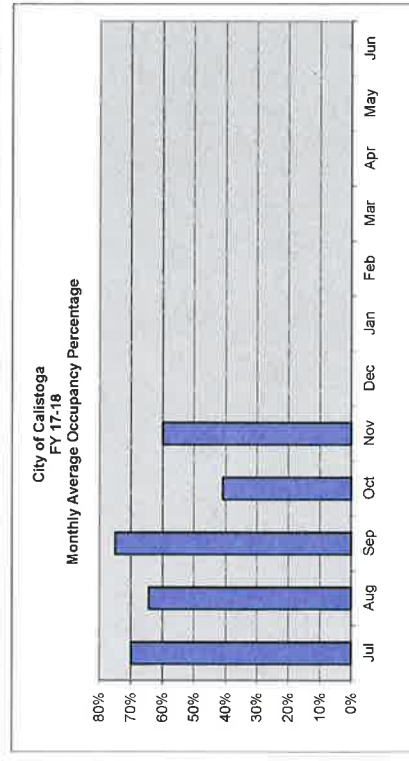
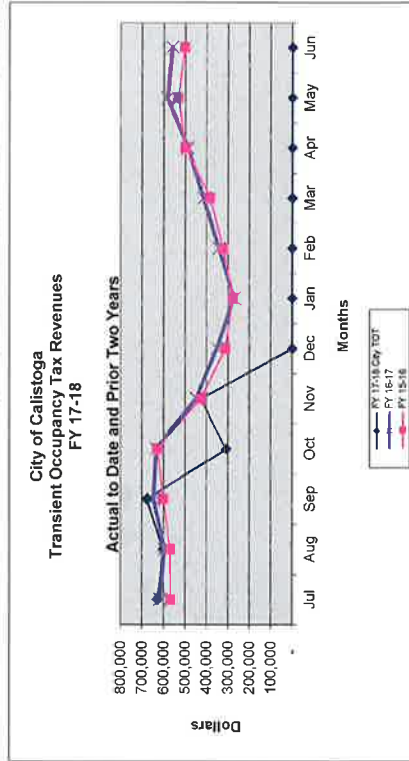
Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE:

January 9, 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	Apr	May	Jun		
TOT & NVTID Revenues														
Average Number of Rooms	764													
FY 17-18 City TOT	12%	629,055	601,544	677,455	308,815	426,549								
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773								
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608								
City Administration (1%)		1,048	1,003	1,129	515	711								
Total NVTID Tax		104,843	100,257	112,909	51,469	71,091								
Occupancy and Daily Rates														
Room Nights Available		22,909	22,965	22,170	22,642	21,480								
Room Nights Rented		16,005	14,761	16,628	9,274	12,893								
Average Occupancy Percentage		70%	64%	75%	41%	60%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Average Room Rate		\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
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	488,588	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	365,039	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	363,591	499,751	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	256,891	208,670	171,854	218,568	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	348,963	217,336	151,063	131,104	153,927	209,148	237,488	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	601,544	677,455	308,815	426,549								
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,258)	(35,735)								



City of Calistoga

City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years												Completed FY		Percent of Total		
	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	Yr	Dir	Yr	Dir
July	247,442	263,141	320,979	354,754	303,043	351,488	411,037	426,000	444,939	477,303	565,359	616,130	629,556	415,729	10.9%	10.9%	10.9%
August	252,454	263,104	373,455	420,019	332,157	364,842	394,408	422,807	498,018	529,659	568,714	595,142	601,544	431,258	11.4%	11.4%	11.4%
September	250,265	276,344	379,601	370,275	347,058	369,985	418,832	425,369	465,346	478,000	600,312	644,986	677,453	438,510	11.6%	11.6%	11.6%
October	166,511	179,453	246,742	227,816	217,336	241,116	266,691	284,727	344,176	380,139	425,369	448,394	308,915	412,016	10.6%	10.6%	10.6%
November	120,172	126,944	172,657	151,621	151,033	183,018	208,670	209,911	223,635	273,769	374,003	353,219	426,549	295,727	7.6%	7.6%	7.6%
December	89,179	115,628	127,989	146,330	151,104	151,638	171,954	167,041	230,428	239,835	278,577	273,023	273,023	191,255	5.1%	5.1%	5.1%
January	139,349	138,661	177,940	158,338	153,927	162,493	171,558	210,635	232,238	320,163	343,475	343,475	343,475	165,864	4.4%	4.4%	4.4%
February	151,293	178,125	246,418	190,828	209,149	225,227	257,360	259,168	372,410	363,591	395,039	413,561	498,598	199,802	5.2%	5.2%	5.2%
March	183,393	209,352	261,720	230,708	237,469	264,421	303,037	318,797	372,410	439,751	498,805	498,805	498,805	249,964	6.6%	6.6%	6.6%
April	218,214	241,735	349,954	286,620	307,171	321,785	343,761	383,319	428,990	538,127	533,365	583,084	583,084	348,949	7.8%	7.8%	7.8%
May	232,225	260,951	371,878	286,365	317,950	372,828	381,168	395,744	431,077	506,596	502,160	560,116	560,116	348,949	9.2%	9.2%	9.2%
June	231,443	251,956	340,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	2,643,418	355,146	8.4%	8.4%	8.4%
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	2,643,418	3,798,197	100.0%	100.0%	100.0%

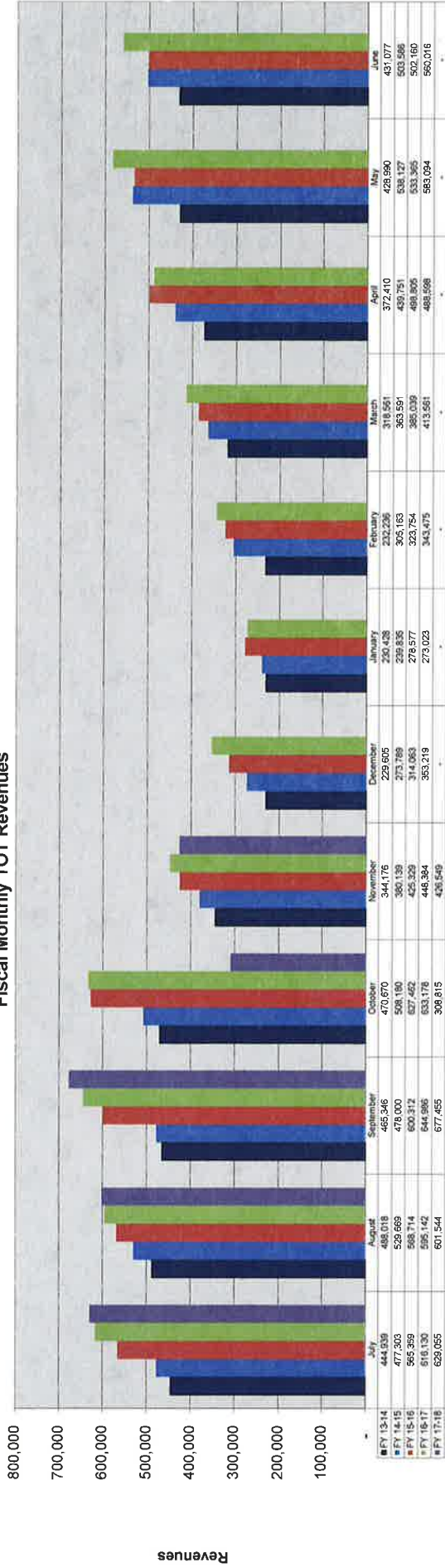
	By Calendar Year												Completed Cal		Percent of Total		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Yr	Dir	Yr	Dir
1st Quarter Trend	760,161	864,589	1,074,035	1,145,009	988,256	1,085,315	1,224,278	1,254,176	1,598,303	1,654,972	1,856,259	1,908,054	1,908,054	1,856,259	7.0%	7.0%	7.0%
2nd Quarter Trend	537,618	570,595	793,436	756,412	717,302	806,598	854,644	904,743	1,044,541	1,162,108	1,306,654	1,366,854	1,366,854	1,434,781	5.0%	5.0%	5.0%
3rd Quarter Trend	369,671	432,414	581,856	495,394	494,180	559,558	647,792	692,844	781,225	808,569	987,369	1,030,069	1,030,069	1,030,069	4.3%	4.3%	4.3%
4th Quarter Trend	643,843	711,948	983,552	803,894	862,529	979,034	1,027,956	1,058,860	1,204,477	1,481,465	1,534,331	1,534,331	1,534,331	1,534,331	6.3%	6.3%	6.3%
1st Half Trend	1,297,776	1,376,184	1,867,471	1,901,481	1,705,560	1,892,913	2,089,922	2,158,919	2,442,754	2,647,050	3,101,209	3,291,038	3,291,038	3,291,038	8.1%	8.1%	8.1%
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,278	1,356,810	1,538,592	1,675,758	1,791,704	2,013,702	2,300,054	2,521,700	2,661,767	2,661,767	2,661,767	5.6%	5.6%	5.6%
Annual Totals	2,418,648	3,011,833	3,406,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	2,643,418	3,889,418	100.0%	100.0%	100.0%

	By Fiscal Years												Completed FY		Percent of Total		
	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	Yr	Dir	Yr	Dir
July	247,442	263,141	320,979	354,754	303,043	351,488	411,037	426,000	444,939	477,303	565,359	616,130	629,556	415,729	10.9%	10.9%	10.9%
August	252,454	263,104	373,455	420,019	332,157	364,842	394,408	422,807	498,018	529,659	568,714	595,142	601,544	431,258	11.4%	11.4%	11.4%
September	250,265	276,344	379,601	370,275	347,058	369,985	418,832	425,369	465,346	478,000	600,312	644,986	677,453	438,510	11.6%	11.6%	11.6%
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November	120,172	126,944	172,657	151,621	151,033	183,018	208,670	209,911	223,635	273,769	374,003	353,219	426,549	295,727	7.6%	7.6%	7.6%
December	89,179	115,628	127,989	146,330	151,104	151,638	171,954	167,041	230,428	239,835	278,577	273,023	273,023	191,255	5.1%	5.1%	5.1%
January	139,349	138,661	177,940	158,338	153,927	162,493	171,558	210,635	232,238	320,163	343,475	343,475	343,475	165,864	4.4%	4.4%	4.4%
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May	232,225	260,951	371,878	286,365	317,950	372,828	381,168	395,744	431,077	506,596	502,160	560,116	560,116	348,949	9.2%	9.2%	9.2%
June	231,443	251,956	340,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	2,643,418	355,146	8.4%	8.4%	8.4%
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	2,643,418	3,798,197	100.0%	100.0%	100.0%

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

Revenues

Chart 4

City of Callistoga
Monthly Occupancy Rates - All Types

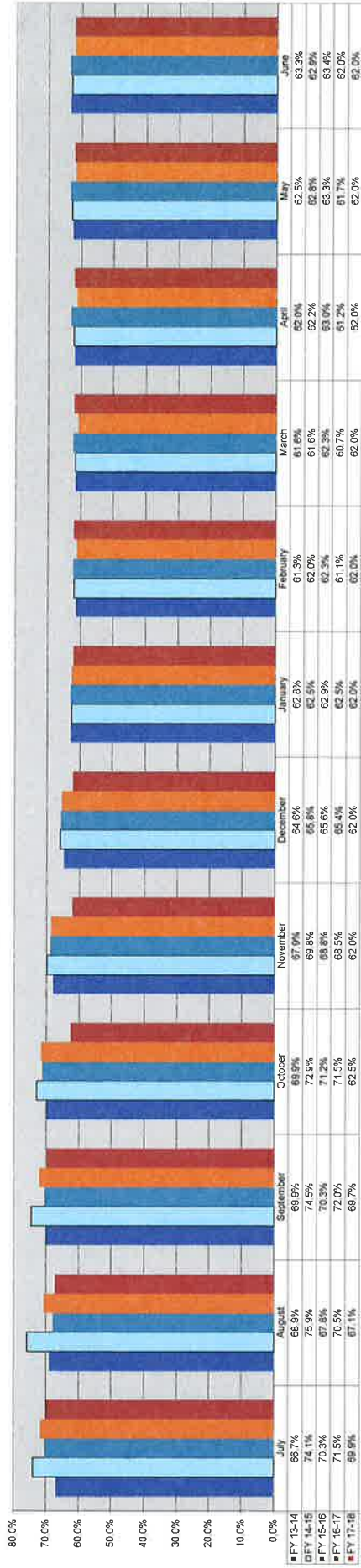


Chart 5

City of Calistoga
Average Monthly Rates - All Types

