



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD: Collections through August, 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

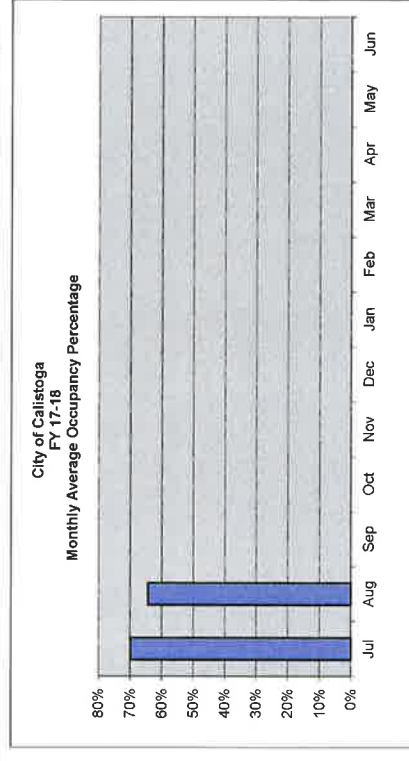
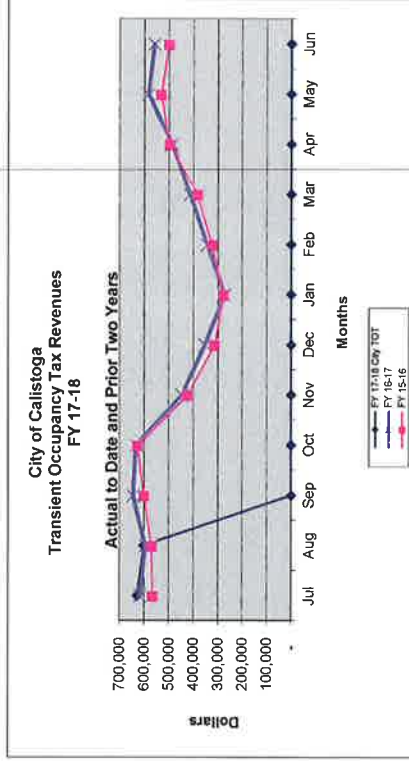
DATE: October 6, 2017

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

TOT & NVTID Revenues	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Average Number of Rooms	764													
FY 17-18 City TOT	12%	629,055	601,544	-	-	-	-	-	-	-	-	-	-	1,230,599
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064	-	-	-	-	-	-	-	-	-	-	51,275
County TID Allocation (74%)		77,583	74,190	-	-	-	-	-	-	-	-	-	-	151,774
City Administration (1%)		1,048	1,003	-	-	-	-	-	-	-	-	-	-	2,051
Total NVTID Tax		104,843	100,257	-	-	-	-	-	-	-	-	-	-	205,100

Occupancy and Daily Rates	July	August	September	October	November	December	January	February	March	April	May	June	Total
Room Nights Available	22,909	22,965	-	-	-	-	-	-	-	-	-	-	45,874
Room Nights Rented	16,005	14,761	-	-	-	-	-	-	-	-	-	-	30,766
Average Occupancy Percentage	70%	64%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	67%
Average Room Rate	\$ 327.53	\$ 339.60	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 333.32

Estimates & Projections	Actual												Total	
City Transient Occupancy Tax	July	August	September	October	November	December	January	February	March	April	May	June		
Prior years Actuals														
FY 16-17	764	616,130	595,142	644,966	633,178	448,384	353,219	273,023	343,475	413,561	488,598	563,094	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	422,607	425,368	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	257,390	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	308,043	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	601,544	-	-	-	-	-	-	-	-	-	-	1,230,599
Difference from Latest Estimate		(7,408)	(12,048)	-	-	-	-	-	-	-	-	-	-	(19,455)



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

CHART 2

	By Fiscal Years												Completed FY Years Average	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	Mth	Qtr
July	247,442	263,141	320,979	354,754	369,843	351,489	411,057	465,000	444,353	488,018	465,366	479,000	515,130	11.3%		
August	252,454	263,104	375,455	420,039	332,157	364,842	394,409	422,807	468,018	468,018	465,366	529,659	595,142	10.5%		
September	250,265	278,344	375,601	370,275	347,058	369,955	416,832	425,359	465,366	465,366	465,366	500,912	601,544	10.5%		33.4%
October	250,353	284,198	374,037	376,974	348,303	382,464	359,263	411,105	470,670	470,670	465,366	527,462	633,178	7.1%		
November	166,511	179,453	246,742	227,916	217,336	241,116	256,691	284,727	344,176	344,176	344,176	425,329	448,384	5.2%		
December	120,172	126,944	172,657	151,621	151,053	183,018	208,670	208,911	229,605	229,605	229,605	273,023	353,219	4.5%		
January	99,179	115,628	127,589	146,330	131,104	151,838	171,854	187,041	230,428	230,428	230,428	273,789	353,219	5.2%		
February	130,349	138,691	177,840	158,338	153,927	182,493	218,558	210,635	232,236	232,236	232,236	305,163	343,975	6.1%		
March	151,253	178,125	246,418	190,925	209,149	225,227	257,390	295,168	315,551	315,551	315,551	383,059	413,551	7.4%		
April	150,353	209,352	261,720	230,708	237,468	284,421	303,037	316,797	372,410	372,410	372,410	488,805	488,805	2.0%		
May	218,214	241,735	349,954	286,820	307,171	321,795	343,761	383,319	428,990	428,990	428,990	538,127	583,084	9.3%		
June	232,236	250,951	371,878	285,355	317,950	372,828	391,158	395,744	431,077	431,077	431,077	502,150	550,016	5.8%		
Annual Totals	2,331,443	2,519,846	3,402,880	3,200,759	3,062,370	3,431,506	3,754,888	3,950,823	4,458,456	5,037,134	5,622,939	6,220,806	6,952,006	100.0%	100.0%	100.0%
		8.1%	35.1%	-5.9%	-4.3%	12.1%	12.1%	9.7%	12.8%	12.8%	12.8%	11.6%	5.9%	5.9%	5.9%	43.7%

Fiscal Quarters	By Calendar Year												Completed Cal Years Average	Percent of Total Year		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		2018	Mth	Qtr
1st Quarter Trend	750,151	804,589	1,074,035	1,145,059	889,258	1,006,315	1,224,278	1,254,176	1,254,176	1,254,176	1,254,176	1,254,176	1,254,176	4.4%		
2nd Quarter Trend	507,918	570,595	780,436	796,412	717,302	806,568	864,644	864,644	864,644	864,644	864,644	864,644	864,644	4.2%		
3rd Quarter Trend	599,821	632,414	551,856	499,384	484,180	559,558	647,787	647,787	647,787	647,787	647,787	647,787	647,787	7.8%		
4th Quarter Trend	643,843	711,945	865,552	803,884	882,629	978,034	1,027,806	1,027,806	1,027,806	1,027,806	1,027,806	1,027,806	1,027,806	7.8%		
1st Half Trend	1,267,778	1,375,194	1,867,471	1,907,481	1,705,560	1,892,913	2,082,022	2,082,022	2,082,022	2,082,022	2,082,022	2,082,022	2,082,022	10.6%		
2nd Half Trend	1,063,664	1,144,302	1,535,409	1,293,278	1,356,810	1,538,592	1,672,756	1,672,756	1,672,756	1,672,756	1,672,756	1,672,756	1,672,756	5.5%		
Annual Totals	3,889,418	4,162,833	5,868,819	5,300,000	5,062,370	5,831,506	6,434,458	6,434,458	6,434,458	6,434,458	6,434,458	6,434,458	6,434,458	100.0%	100.0%	100.0%
		4.8%	14.1%	-12.6%	-4.1%	11.6%	10.4%	10.4%	10.4%	10.4%	10.4%	10.4%	10.4%	10.4%	10.4%	57.2%

	By Fiscal Years												Completed FY Years Average	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	Mth	Qtr
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September	250,265	278,344	375,601	370,275	347,058	369,955	416,832	425,359	465,366	465,366	465,366	500,912	601,544	10.5%		33.4%
October	250,353	284,198	374,037	376,974	348,303	382,464	359,263	411,105	470,670	470,670	465,366	527,462	633,178	7.1%		
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Annual Totals	2,331,443	2,519,846	3,402,880	3,200,759	3,062,370	3,431,506	3,754,888	3,950,823	4,458,456	5,037,134	5,622,939	6,220,806	6,952,006	100.0%	100.0%	100.0%
		8.1%	35.1%	-5.9%	-4.3%	12.1%	12.1%	9.7%	12.8%	12.8%	12.8%	11.6%	5.9%	5.9%	5.9%	43.7%

[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 16.86%

Chart 3

City of Calistoga
Fiscal Monthly TOT Revenues

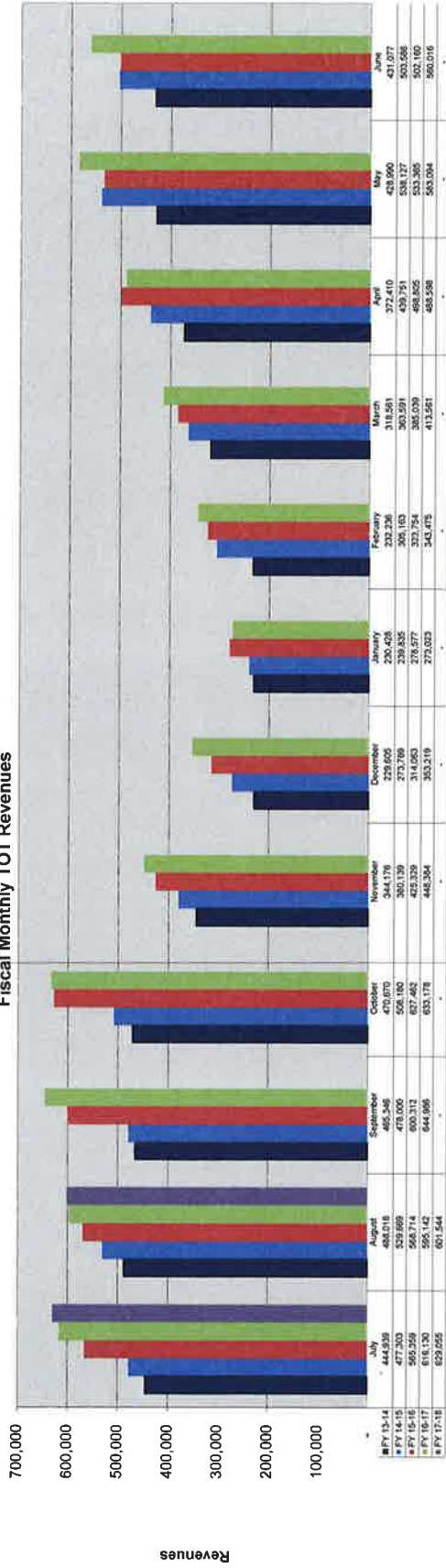


Chart 4

City of Callisto
Monthly Occupancy Rates - All Types

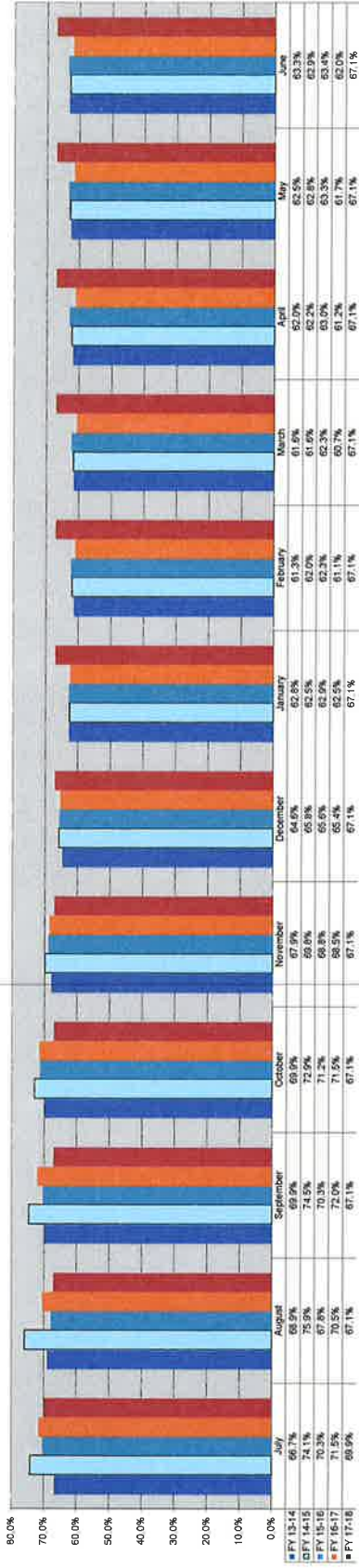


Chart 5

City of Callistoga
Average Monthly Rates - All Types

