



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

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**REPORT PERIOD:** Collections through October, 2017  
**TAX RATE:** 12 Percent

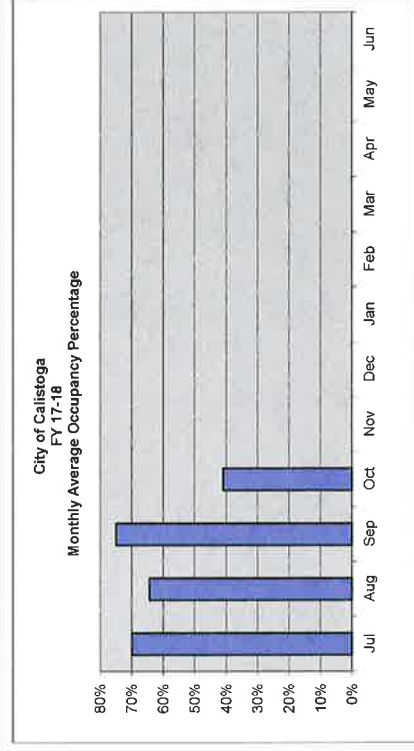
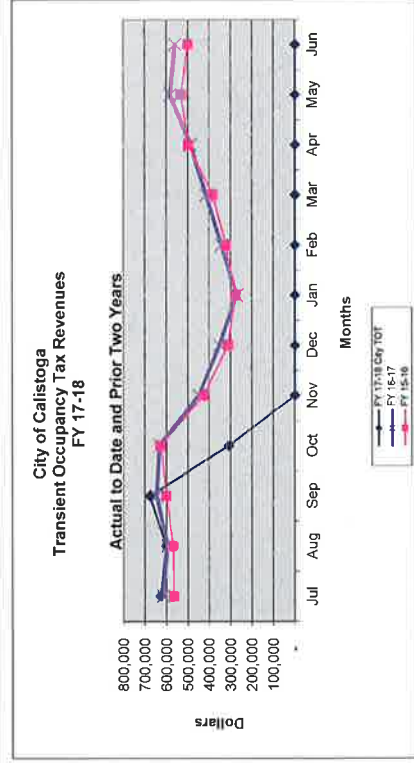
**STATISTICS:** TOT/NVTID Collections – TOT Budget to Actual Revenues  
City TOT Revenue History  
Fiscal Monthly TOT Revenues  
Monthly Occupancy Rates – All Types  
Average Monthly Rates – All Types

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

**DATE:** December 11, 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	
<b>TOT &amp; NVTID Revenues</b>													
Average Number of Rooms	764												
FY 17-18 City TOT	12%	629,055	601,544	677,455	308,815								2,216,869
NVTID Tax	2%												
Local TID Allocation (25%)		26,211	25,064	28,227	12,867								92,370
County TID Allocation (74%)		77,583	74,190	83,553	38,087								273,414
City Administration (1%)		1,048	1,003	1,129	515								3,695
<b>Total NVTID Tax</b>		<b>104,843</b>	<b>100,257</b>	<b>112,909</b>	<b>51,469</b>								<b>369,478</b>
<b>Occupancy and Daily Rates</b>													
Room Nights Available		22,909	22,965	22,170	22,642								90,686
Room Nights Rented		16,005	14,761	16,628	9,274								56,668
Average Occupancy Percentage		70%	64%	75%	41%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	62%
Average Room Rate		\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 326.00
<b>Estimates &amp; Projections</b>													
City Transient Occupancy Tax													
Prior Years Actuals													
FY 16-17	764	616,130	595,142	644,986	693,178	448,384	353,219	273,023	343,475	413,561	488,598	560,016	5,952,806
FY 15-16	764	565,359	568,714	600,312	425,329	314,063	278,577	323,754	323,754	385,039	498,805	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	5,037,134
FY 13-14	690	444,939	498,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,990	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	363,319	3,950,623
FY 11-12	692	411,037	394,409	418,632	399,283	286,691	208,670	171,654	218,558	257,380	303,037	343,761	3,764,680
FY 10-11	692	351,488	354,842	369,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	321,785	3,431,506
FY 09-10	692	309,043	332,157	347,058	348,903	217,336	151,063	131,104	153,827	209,149	237,468	307,171	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	367,311	429,952	4,409,614
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%	100.0%
Original Adopted Budget Estimate		636,463	613,591	664,961	654,073	462,283	364,875	281,487	354,466	428,035	505,695	602,336	6,147,902
Revised Estimate													
Actual TOT Revenue		629,055	601,544	677,455	308,815								2,216,869
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,258)								(352,239)



**CHART 2**

**City of Calistoga  
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	FY 17-18	Compl. FY Years Average	Mth	Chr	Stem
July	297,442	293,141	320,979	354,754	393,043	351,686	411,037	468,000	444,359	477,303	565,959	616,130	629,055	415,129	11.0%		
August	252,544	263,104	375,455	420,059	393,157	364,842	394,009	422,807	488,018	528,699	599,714	595,142	601,544	431,253	11.7%		
September	250,265	250,344	374,501	370,275	347,058	369,985	418,932	425,369	485,346	478,000	500,312	644,986	677,455	439,810	11.7%		34.1%
October	250,935	264,188	374,037	376,974	348,903	362,684	359,283	411,105	470,670	508,180	627,462	633,178	638,815	412,016	10.9%		
November	169,511	179,453	246,742	227,616	217,336	241,116	256,691	284,727	344,176	360,139	425,329	448,384	448,384	262,955	7.0%		
December	120,172	126,944	173,657	151,053	183,018	212,226	228,670	208,911	229,625	273,289	314,053	353,219	308,815	191,825	5.1%		23.0%
January	98,179	115,628	127,569	146,230	131,104	151,638	171,854	167,041	230,428	239,635	278,577	273,023	273,023	168,564	4.4%		
February	130,349	136,661	177,840	159,939	153,927	182,693	216,569	210,635	239,226	305,163	323,754	343,475	488,589	196,802	5.9%		
March	161,293	209,352	261,720	230,708	230,708	284,421	319,737	319,737	372,410	439,751	496,803	496,803	496,803	295,206	7.9%		
April	218,214	241,795	346,954	286,820	307,171	321,785	343,761	383,319	428,990	538,127	583,084	583,084	583,084	348,949	9.3%		
May	232,236	260,861	371,878	285,556	317,990	372,629	381,189	431,077	426,980	533,365	533,365	533,365	533,365	348,949	9.3%		
June	232,236	260,861	371,878	285,556	317,990	372,629	381,189	431,077	426,980	533,365	533,365	533,365	533,365	348,949	9.3%		
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,421,506	3,764,680	3,850,623	4,456,456	5,037,134	5,022,839	5,952,006	2,216,869	3,765,365	100.0%	100.0%	100.0%

	By Calendar Year												Percent of Total Year				
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Compl. Cal Years Average	Mth	Chr	Stem
1st Quarter Trend	756,181	804,599	1,074,035	1,148,059	1,086,315	1,284,378	1,374,176	1,284,176	1,284,176	1,464,822	1,724,388	1,856,259	1,906,054	170,847	4.4%		
2nd Quarter Trend	854,618	854,618	1,148,059	1,148,059	1,148,059	1,374,176	1,374,176	1,374,176	1,374,176	1,464,822	1,724,388	1,856,259	1,906,054	203,723	5.2%		
3rd Quarter Trend	854,618	854,618	1,148,059	1,148,059	1,148,059	1,374,176	1,374,176	1,374,176	1,374,176	1,464,822	1,724,388	1,856,259	1,906,054	257,343	6.6%		16.2%
4th Quarter Trend	643,843	711,948	983,582	803,884	865,629	979,034	1,027,860	1,027,860	1,027,860	1,066,860	1,171,024	1,261,787	1,261,787	304,533	7.9%		
1st Half Trend	1,207,778	1,375,194	1,867,471	1,907,481	1,795,900	2,082,813	2,082,813	2,082,813	2,082,813	2,158,919	2,442,754	2,607,060	2,607,060	410,925	10.6%		
2nd Half Trend	1,243,664	1,144,362	1,535,409	1,293,278	1,266,470	1,338,692	1,675,766	1,675,766	1,675,766	1,791,104	2,013,702	2,390,054	2,390,054	430,032	11.1%		
Annual Totals	2,418,848	2,918,833	3,402,880	3,004,838	3,246,723	3,667,514	3,848,677	3,848,677	3,848,677	4,060,781	4,496,781	4,997,239	4,997,239	3,882,478	100.0%	100.0%	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 15.69%

City of Calistoga  
Average Monthly Rates - All Types

Chart 5

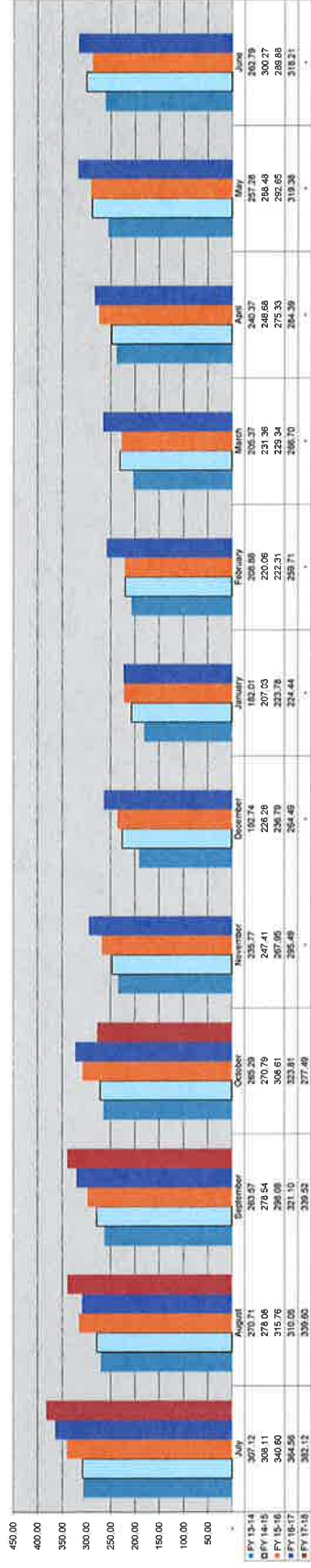


Chart 3

City of Calistoga  
Fiscal Monthly TOT Revenues

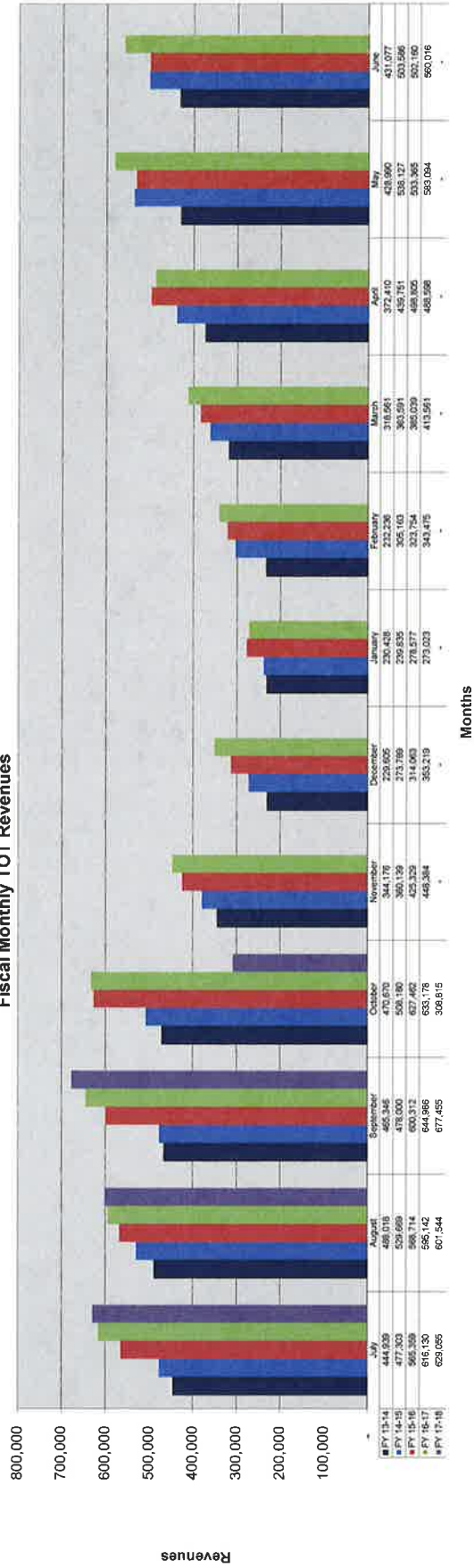


Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types

