



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD: Collections through January, 2018
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

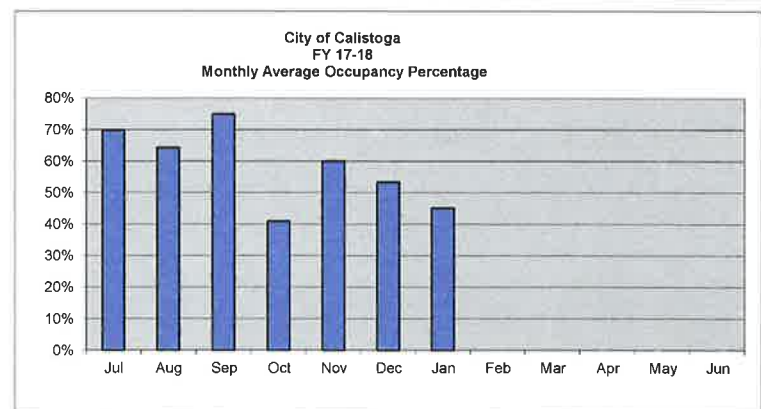
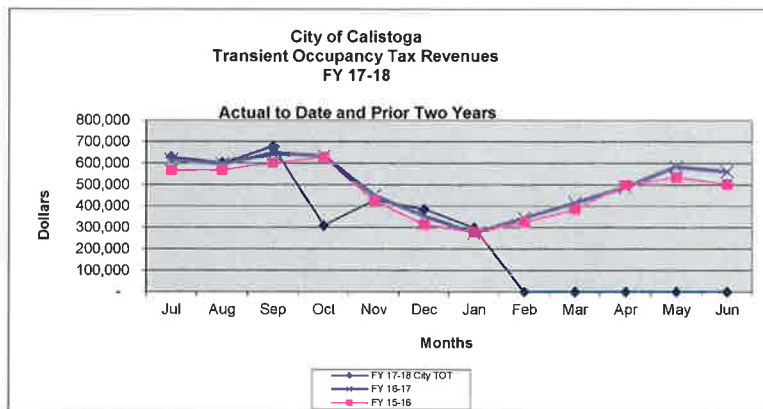
DATE: March 2, 2018

**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	677,455	308,815	426,549	385,089	298,624	-	-	-	-	-	3,327,130
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	12,443	-	-	-	-	-	138,630
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	36,830	-	-	-	-	-	410,346
City Administration (1%)		1,048	1,003	1,129	515	711	642	498	-	-	-	-	-	5,545
Total NVTID Tax		104,843	100,257	112,909	51,469	71,091	64,181	49,771	-	-	-	-	-	554,522

Occupancy and Daily Rates														
Room Nights Available	22,909	22,965	22,170	22,642	21,480	21,917	22,320	-	-	-	-	-	-	156,403
Room Nights Rented	16,005	14,761	16,628	9,274	12,893	11,692	10,059	-	-	-	-	-	-	91,312
Average Occupancy Percentage	70%	64%	75%	41%	60%	53%	45%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	58%
Average Room Rate	\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	\$ 274.47	\$ 247.39	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 303.64

Estimates & Projections														
City Transient Occupancy Tax	Avg Rooms	Actual												Total
Prior years Actuals		July	August	September	October	November	December	January	February	March	April	May	June	
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	503,586	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	4,458,456
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	3,784,680
FY 10-11	692	351,488	384,842	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 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%	6.3%	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	385,089	298,624	-	-	-	-	-	3,327,130
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,258)	(35,735)	20,213	17,137						(350,623)



City of Calistoga

City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years																Completed FY Years Average									
	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	FY 17-18	% Change	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%	629,055	2.1%	415,129	10.8%			
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%	601,544	1.1%	431,258	11.4%			
September	250,205	278,344	379,001	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%	677,455	5.0%	438,910	11.4%	33.4%		
October	250,935	264,198	374,037	376,974	346,903	382,464	9.8%	398,263	4.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.9%	628,515	-0.1%	412,016	10.7%			
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%	425,320	11.9%	448,384	5.4%	426,549	-4.9%	295,767	7.7%			
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%	353,219	12.5%	385,989	9.0%	221,448	5.8%	24.1%	57.5%	
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%	273,023	-2.0%	298,624	9.4%	188,535	4.9%			
February	139,349	136,661	177,840	158,338	153,927	182,493	18.6%	218,558	19.8%	210,635	-3.6%	232,238	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	-	-100.0%	198,602	5.2%			
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%	413,561	7.4%	-	-100.0%	249,564	6.5%	16.5%		
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%	438,751	18.1%	498,805	13.4%	488,598	-2.0%	-	-100.0%	295,266	7.7%			
May	218,214	241,735	349,954	286,820	307,171	321,785	4.8%	343,761	6.6%	383,319	11.5%	428,990	11.8%	538,127	25.4%	533,365	-0.9%	593,094	9.3%	-	-100.0%	348,949	9.1%			
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	16.6%	502,160	-0.3%	560,016	11.5%	-	-100.0%	355,146	8.2%	26.0%	42.5%	
Annual Totals:	2,331,443	2,518,546	3,402,880	3,200,759	3,062,370	3,431,506	12.1%	3,784,680	9.7%	3,850,623	4.8%	4,466,458	12.8%	5,037,134	13.0%	5,822,939	11.6%	5,952,808	5.9%	3,327,130	-44.1%	3,850,790	100.0%	100.0%	100.0%	

Fiscal Quarters

	2005	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1st Quarter Trend	750,161	804,569	1,074,035	1,145,069	988,258	1,056,315	9.9%	1,224,278	12.7%	1,254,178	2.4%	1,398,303	11.5%
2nd Quarter Trend	537,818	570,555	793,439	756,412	717,302	806,598	12.4%	864,644	7.2%	904,743	4.6%	1,044,451	15.4%
3rd Quarter Trend	399,821	433,414	551,856	495,394	494,180	559,558	13.2%	647,782	15.8%	692,844	7.0%	781,225	12.8%
4th Quarter Trend	643,843	711,948	983,552	803,884	882,629	979,034	13.5%	1,027,966	5.0%	1,098,860	6.9%	1,232,477	12.2%
1st Half Trend	1,287,778	1,375,184	1,867,471	1,901,481	1,705,560	1,862,913	11.0%	2,088,922	10.4%	2,158,919	3.4%	2,442,754	13.1%
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%

By Calendar Year

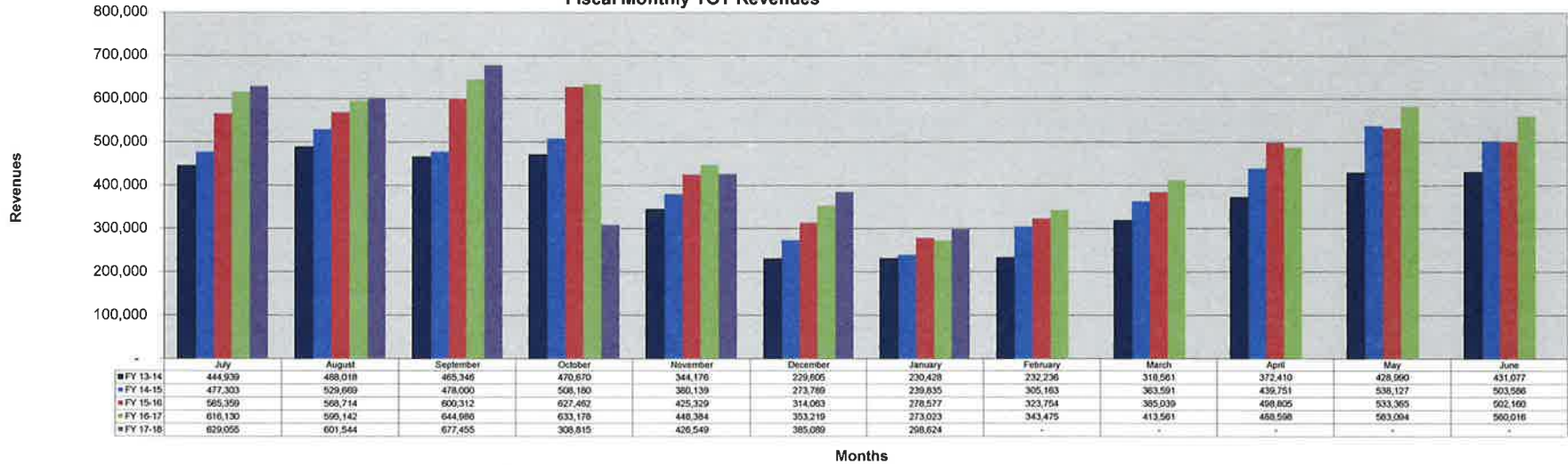
	2005	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
January	99,179	115,628	127,599	146,230	131,104	151,838	171,854	187,041	230,428	239,835	278,577	273,023	298,624
February	139,349	136,661	177,840	158,338	153,927	182,493	218,558	210,635	232,238	305,163	323,754	343,475	-
March	161,293	178,125	246,418	190,826	209,149	225,227	257,380	285,168	318,561	363,591	385,039	413,561	-
April	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	372,410	438,751	498,805	488,598	-
May	218,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	538,127	533,365	593,094	-
June	232,236	260,861	371,878	286,356	317,990	372,828	381,168	396,744	431,077	503,586	502,160	560,016	-
July	263,141	320,979	354,754	309,043	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	-
August	263,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	529,669	568,714	595,142	601,544	-
September	278,344	379,001	370,275	347,058	369,985	418,832	425,369	465,346	478,000	600,312	644,986	677,455	-
October	264,198	374,037	376,974	348,903	362,464	395,283	411,105	470,670	508,180	627,462	633,178	608,815	-
November	179,453	246,742	227,816	217,336	241,116	256,691	284,727	344,176	380,139	425,329	448,384	426,549	-
December	120,944	126,944	172,657	151,063	183,018	208,670	208,911	229,605	273,789	314,063	353,219	385,989	-
Annual Totals:	2,418,848	3,011,833	3,436,660	3,004,838	3,249,723	3,627,514	3,834,677	4,234,458	4,660,781	5,491,293	5,812,739	5,990,273	288,624

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
170,847	4.4%		
203,723	5.2%		
257,343	6.6%	16.2%	
304,533	7.6%		
359,386	9.2%		
368,808	9.5%	26.6%	42.8%
410,925	10.6%		
432,032	11.1%		
434,374	11.2%	32.8%	
436,041	11.2%		
295,628	7.6%		
215,778	5.5%	24.4%	57.2%
3,889,418	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 16.66%

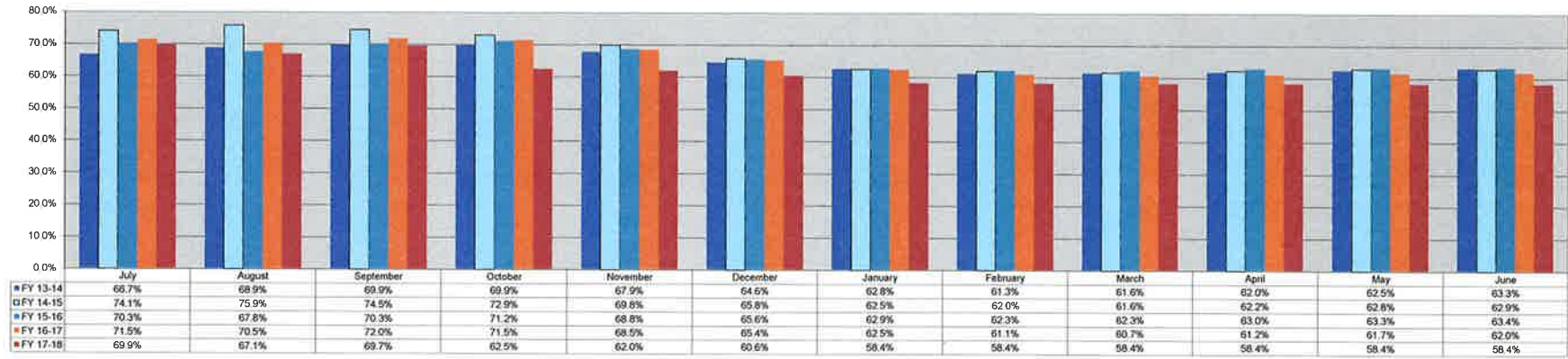
City of Calistoga
Fiscal Monthly TOT Revenues

Chart 3



City of Callatoga
Monthly Occupancy Rates - All Types

Chart 4



City of Callisto
Average Monthly Rates - All Types

Chart 5

