



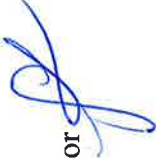
## TRANSIENT OCCUPANCY TAX REPORT (TOT)

**Fiscal Year 2017-2018**

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**REPORT PERIOD:** Collections through February, 2018  
**TAX RATE:** 12 Percent

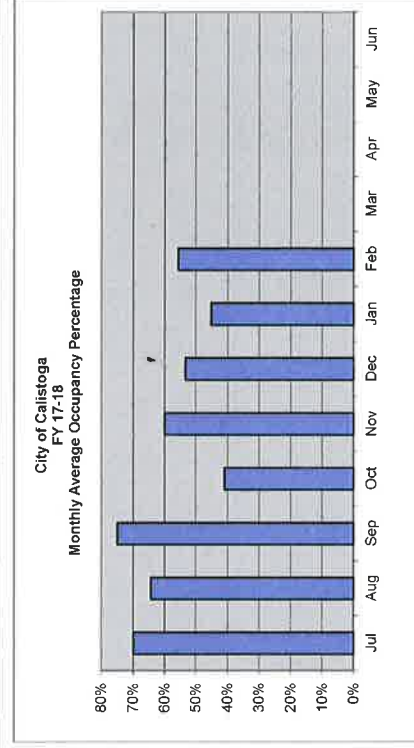
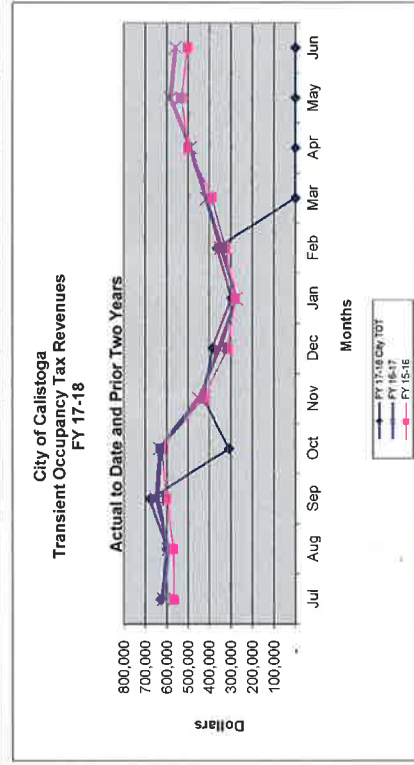
**STATISTICS:** TOT/NVTID Collections – TOT Budget to Actual Revenues  
City TOT Revenue History  
Fiscal Monthly TOT Revenues  
Monthly Occupancy Rates – All Types  
Average Monthly Rates – All Types

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

**DATE:** April 6, 2018

## 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	Total
<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	426,549	385,089	298,624	363,206	-	-	-	-	3,690,336
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	12,443	15,134	-	-	-	-	153,764
County TID Allocation (74%)		77,583	74,190	83,583	38,087	52,608	47,494	36,830	44,795	-	-	-	-	455,141
City Administration (1%)		1,048	1,003	1,129	515	711	642	498	605	-	-	-	-	6,151
<b>Total NVTID Tax</b>		<b>104,843</b>	<b>100,257</b>	<b>112,909</b>	<b>51,469</b>	<b>71,091</b>	<b>64,181</b>	<b>49,771</b>	<b>60,534</b>	-	-	-	-	<b>615,056</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,909	22,965	22,170	22,642	21,480	21,917	22,320	20,356	-	-	-	-	176,759
Room Nights Rented		16,005	14,761	16,628	9,274	12,893	11,692	10,059	11,342	-	-	-	-	102,654
<b>Average Occupancy Percentage</b>		<b>70%</b>	<b>64%</b>	<b>75%</b>	<b>41%</b>	<b>60%</b>	<b>53%</b>	<b>45%</b>	<b>56%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>58%</b>
<b>Average Room Rate</b>		<b>\$ 327.53</b>	<b>\$ 339.60</b>	<b>\$ 339.52</b>	<b>\$ 277.49</b>	<b>\$ 275.70</b>	<b>\$ 274.47</b>	<b>\$ 247.39</b>	<b>\$ 266.86</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>\$ 299.58</b>
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax	Avg Rooms													
Prior years Actuals														
FY 16-17	764	616,130	585,142	644,988	633,178	448,384	353,219	273,023	343,475	413,561	488,598	583,094	580,016	5,952,808
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	372,410	428,990	431,077	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	218,588	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	348,903	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%	10.8%	10.7%	7.4%	5.4%	4.7%	5.6%	7.0%	8.3%	9.7%	9.8%	100.0%
<b>Original Adopted Budget Estimate</b>		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
<b>Revised Estimate</b>														
Actual TOT Revenue		629,055	601,544	677,455	308,815	426,549	385,089	298,624	363,206	-	-	-	-	3,690,336
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,258)	(35,735)	20,213	17,137	8,740	-	-	-	-	(341,983)



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

CHART 2

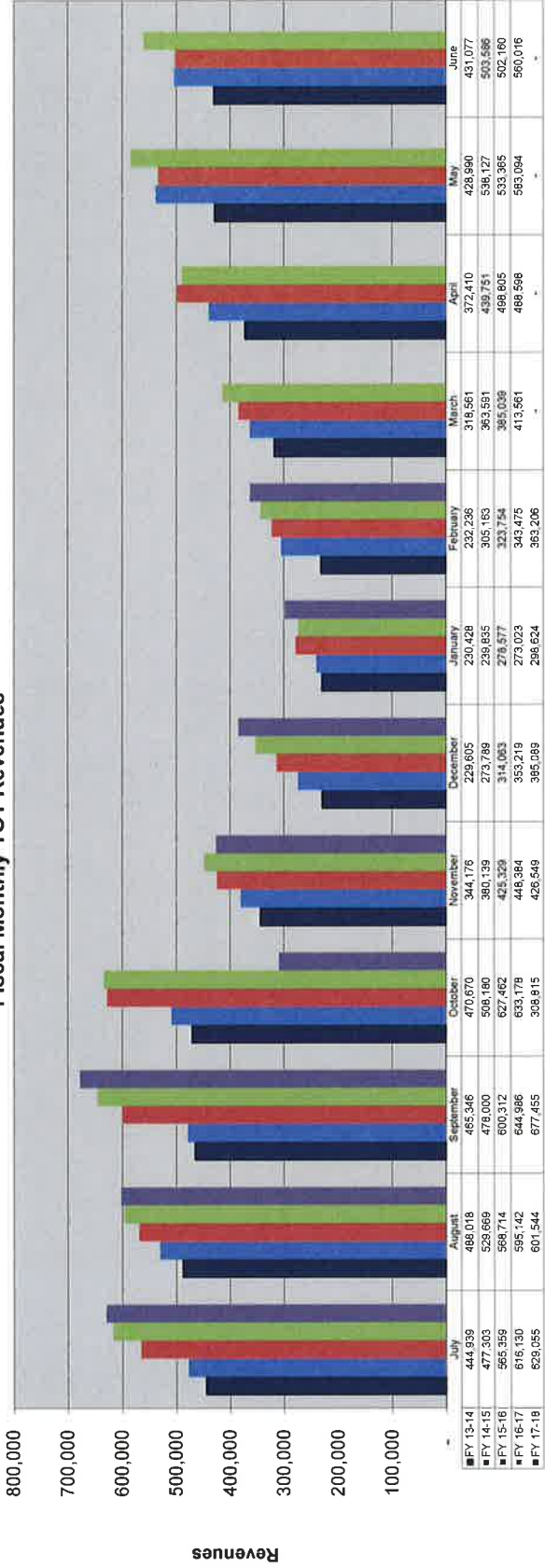
	By Fiscal Years												Completed FY Years Average			Percent of Total Year						
	FY 09-10		FY 10-11		FY 11-12		FY 12-13		FY 13-14		FY 14-15		FY 15-16		FY 16-17		FY 17-18		FY 18-19			
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Mth	Qtr	Semi	
July	309,043	13.7%	411,037	16.9%	406,000	-1.2%	444,939	9.6%	477,303	7.3%	529,669	11.3%	565,359	6.7%	616,130	9.0%	629,055	2.1%	415,129	10.7%		
August	332,157	9.8%	394,409	18.6%	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	595,142	4.6%	595,142	0.0%	601,544	1.1%	431,258	11.1%		
September	347,058	6.6%	418,832	20.4%	425,369	1.6%	465,946	9.4%	478,000	2.7%	508,180	6.0%	508,180	0.0%	633,178	25.0%	677,455	7.0%	438,910	11.3%		
October	346,903	9.6%	399,283	14.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%	508,180	0.0%	627,462	23.5%	633,178	0.6%	633,178	0.0%	412,016	10.8%		
November	217,338	10.9%	256,091	17.8%	284,172	10.9%	300,428	4.5%	344,176	18.0%	380,139	10.3%	425,329	11.5%	448,394	5.4%	448,394	0.0%	295,767	7.6%		
December	151,063	21.2%	208,670	38.1%	208,911	0.1%	229,605	9.6%	273,789	19.2%	314,063	14.1%	314,063	0.0%	353,219	12.5%	385,089	9.0%	221,448	5.7%		
January	131,104	15.8%	171,854	30.6%	187,041	8.8%	230,428	23.2%	239,835	4.1%	278,577	16.2%	278,577	0.0%	273,023	-2.0%	298,624	9.4%	188,555	4.9%		
February	153,927	18.6%	218,558	42.0%	210,635	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	5.5%	343,475	0.0%	363,206	5.7%	226,741	5.8%		
March	209,149	7.7%	257,980	23.3%	295,168	14.7%	318,561	7.9%	318,561	0.0%	363,591	14.1%	385,039	5.9%	413,561	7.4%	413,561	0.0%	249,564	6.4%		
April	237,468	18.6%	303,037	27.6%	318,797	5.2%	372,410	16.8%	433,751	18.1%	498,805	15.0%	498,805	0.0%	488,568	-2.0%	488,568	0.0%	285,266	7.6%		
May	307,171	4.8%	343,761	11.9%	383,319	11.5%	428,990	11.9%	538,127	25.0%	533,385	-0.9%	533,385	0.0%	583,094	9.3%	583,094	0.0%	346,949	9.0%		
June	317,990	3.2%	372,828	17.2%	396,744	6.4%	431,077	8.7%	503,586	18.0%	503,586	0.0%	503,586	0.0%	562,160	11.5%	562,160	0.0%	355,146	9.2%		
<b>Annual Totals</b>	<b>3,062,370</b>	<b>12.1%</b>	<b>3,764,680</b>	<b>23.0%</b>	<b>3,950,623</b>	<b>4.9%</b>	<b>4,456,456</b>	<b>12.8%</b>	<b>5,037,134</b>	<b>13.0%</b>	<b>5,622,339</b>	<b>11.6%</b>	<b>5,952,806</b>	<b>5.9%</b>	<b>6,190,336</b>	<b>4.5%</b>	<b>6,378,729</b>	<b>3.0%</b>	<b>3,678,729</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

	By Calendar Year												Completed Cal Years Average			Percent of Total Year						
	2010		2011		2012		2013		2014		2015		2016		2017		2018		FY 17-18		FY 18-19	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
1st Quarter Trend	989,258	12.4%	1,080,315	9.1%	1,224,276	12.7%	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,724,385	16.2%	1,850,259	7.0%	1,908,054	2.6%	1,70,847	4.4%		
2nd Quarter Trend	717,302	12.4%	806,598	12.4%	864,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,306,854	12.4%	1,434,761	9.8%	1,508,452	5.0%	203,723	5.2%		
3rd Quarter Trend	494,180	13.2%	559,558	13.2%	647,792	15.8%	692,844	7.0%	781,225	12.8%	868,569	11.3%	967,369	11.3%	1,030,059	6.6%	1,091,800	5.9%	257,343	6.6%		
4th Quarter Trend	862,629	13.5%	979,034	13.5%	1,027,956	5.0%	1,098,860	6.9%	1,232,477	12.2%	1,481,685	20.2%	1,534,331	3.6%	1,631,708	6.5%	1,631,708	0.0%	304,533	7.8%		
1st Half Trend	1,705,950	11.0%	1,892,913	11.0%	2,089,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,251,039	4.8%	3,028,506	-8.0%	170,847	4.4%		
2nd Half Trend	1,356,810	13.4%	1,538,562	13.4%	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,380,054	18.7%	2,521,700	5.5%	2,651,767	5.6%	2,651,767	0.0%	215,778	5.5%		
<b>Annual Totals</b>	<b>3,249,723</b>	<b>11.6%</b>	<b>3,627,514</b>	<b>11.6%</b>	<b>3,834,677</b>	<b>5.7%</b>	<b>4,050,623</b>	<b>5.7%</b>	<b>4,456,456</b>	<b>10.1%</b>	<b>4,912,739</b>	<b>10.3%</b>	<b>5,650,273</b>	<b>17.6%</b>	<b>6,190,336</b>	<b>9.5%</b>	<b>6,378,729</b>	<b>-3.1%</b>	<b>3,889,418</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

[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%

Chart 3

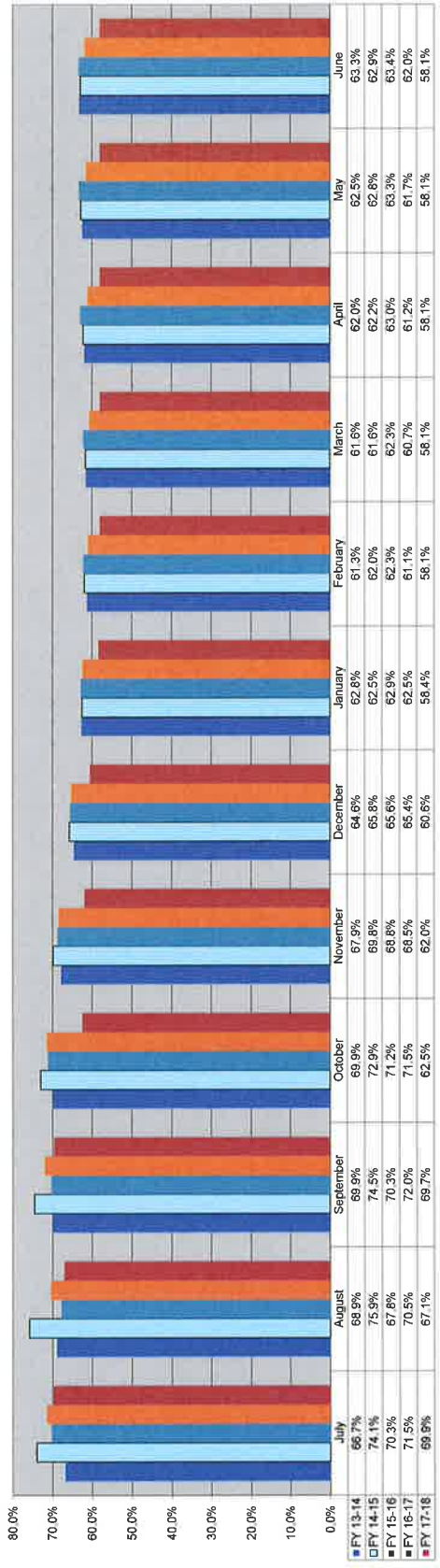
### City of Calistoga Fiscal Monthly TOT Revenues



Months

Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

