



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD: Collections through June, 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

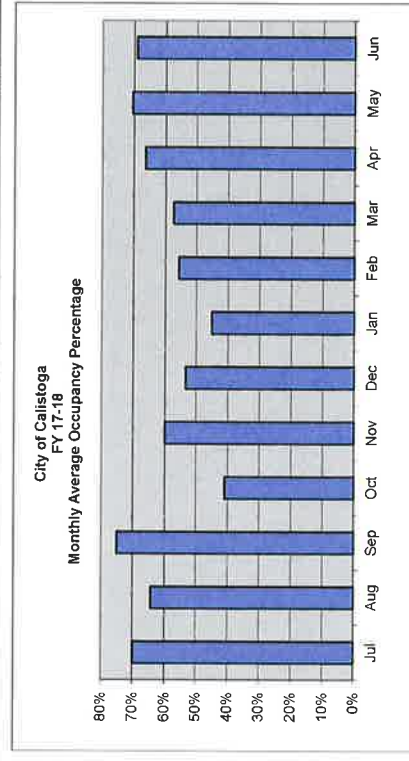
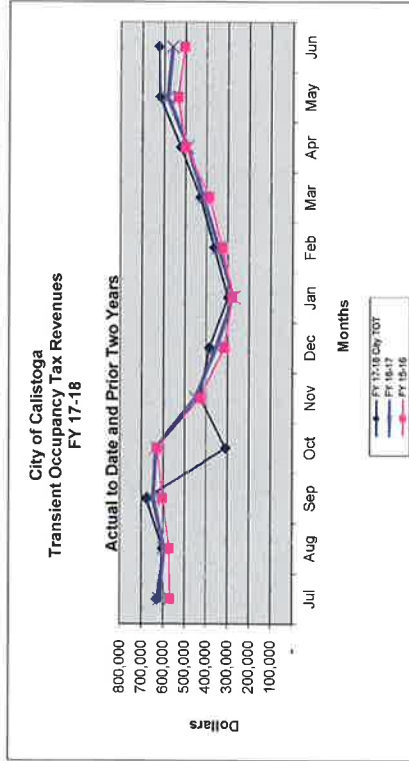
DATE: August 3, 2018

**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			
TOT & NVTID Revenues															
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	427,834	521,416	619,821	624,449	5,883,856	
NVTID Tax	2%														
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	12,443	15,134	17,826	21,726	25,826	26,019	245,161	
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	36,830	44,795	52,766	64,308	76,445	77,015	725,676	
City Administration (1%)		1,048	1,003	1,129	515	711	642	498	605	713	869	1,033	1,041	9,806	
Total NVTID Tax		104,843	100,257	112,909	51,469	71,091	64,181	49,771	60,534	71,306	86,903	103,304	104,075	980,643	
Occupancy and Daily Rates															
Room Nights Available		22,909	22,965	22,170	22,642	21,480	21,917	22,320	20,356	22,351	21,630	22,807	22,203	265,750	
Room Nights Rented		16,005	14,761	16,628	9,274	12,893	11,692	10,059	11,342	12,832	14,354	16,062	15,335	161,237	
Average Occupancy Percentage	70%													61%	
Average Room Rate	\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	\$ 274.47	\$ 274.39	\$ 266.86	\$ 266.86	\$ 277.84	\$ 302.71	\$ 321.58	\$ 339.34	\$ 304.10	

Estimates & Projections

City Transient Occupancy Tax Prior Years Actuals	Actual												Total
	July	August	September	October	November	December	January	February	March	April	May	June	
FY 16-17	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	486,598	583,094	560,016	5,952,806
FY 15-16	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,805	533,365	502,180	5,622,939
FY 14-15	477,303	529,669	478,000	508,180	380,139	273,789	239,895	305,163	383,591	439,751	538,127	503,566	5,037,134
FY 13-14	690	444,939	488,018	465,346	470,670	232,428	344,176	229,605	318,561	372,410	428,990	431,077	4,456,456
FY 12-13	692	406,000	422,807	425,369	411,105	208,911	187,041	210,635	285,168	318,797	383,319	396,744	3,950,623
FY 11-12	692	411,037	384,409	418,632	399,283	256,691	208,670	171,854	218,568	257,380	303,037	343,761	3,764,680
FY 10-11	692	351,468	364,842	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	153,927	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	246,260	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%	9.6%	100.0%
Original Adopted Budget Estimate	636,463	613,591	664,981	654,073	462,293	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	363,206	427,834	521,416	619,821	624,449	5,883,856
Difference from Latest Estimate	(7,408)	(12,048)	12,475	(345,258)	(35,735)	20,213	17,137	8,740	(201)	15,721	17,485	44,832	(264,046)



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

CHART 2

	By Fiscal Years																	
	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	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
July	309,043	13.7%	351,488	13.7%	411,037	16.9%	406,000	-1.2%	444,939	9.3%	477,303	7.3%	565,359	18.4%	616,130	9.0%	629,055	2.1%
August	332,157	9.6%	364,842	9.6%	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%
September	347,058	6.6%	369,985	6.6%	418,832	13.2%	425,369	1.6%	465,346	8.4%	478,000	2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%
October	348,903	9.6%	382,464	9.6%	399,283	4.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%	627,462	23.9%	633,178	0.9%	308,815	-51.2%
November	217,336	10.9%	241,116	10.9%	286,691	6.5%	284,727	-0.7%	344,176	20.9%	380,139	10.3%	425,329	11.9%	448,384	5.4%	426,549	-4.9%
December	151,063	21.2%	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%	385,089	9.0%
January	131,104	15.8%	151,838	15.8%	171,854	13.2%	187,041	8.8%	230,428	23.2%	238,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%
February	153,927	18.6%	182,493	18.6%	218,558	19.8%	210,635	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%
March	209,149	7.7%	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%	427,834	3.5%
April	237,466	19.5%	303,037	19.5%	303,037	0.0%	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,803	13.4%	488,588	-2.0%	521,416	6.7%
May	307,171	4.8%	321,785	4.8%	343,761	6.8%	383,319	11.5%	428,960	11.9%	536,127	25.3%	533,865	-0.5%	593,094	9.3%	619,621	4.3%
June	317,990	17.2%	372,628	17.2%	381,168	2.2%	396,744	4.1%	431,077	8.7%	503,586	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%
Annual Totals	3,062,370	12.1%	3,431,506	12.1%	3,764,680	9.7%	3,950,623	4.9%	4,456,456	12.8%	5,037,134	13.0%	5,622,939	11.6%	5,952,806	5.9%	5,883,856	-1.2%

Fiscal Quarters

	2010	2011	2012	2013	2014	2015	2016	2017	2018
1st Quarter Trend	988,258	1,086,315	1,224,278	1,224,278	1,254,176	1,254,176	2.4%	1,399,303	11.5%
2nd Quarter Trend	717,302	806,598	806,598	806,598	806,598	806,598	0.0%	1,044,451	15.4%
3rd Quarter Trend	494,180	559,558	559,558	559,558	559,558	559,558	0.0%	781,225	12.8%
4th Quarter Trend	862,629	976,034	976,034	976,034	976,034	976,034	0.0%	1,230,477	12.2%
1st Half Trend	1,705,560	1,892,913	1,892,913	1,892,913	1,892,913	1,892,913	0.0%	2,442,754	13.1%
2nd Half Trend	1,356,810	1,538,592	1,538,592	1,538,592	1,538,592	1,538,592	0.0%	2,013,702	12.4%

By Calendar Year

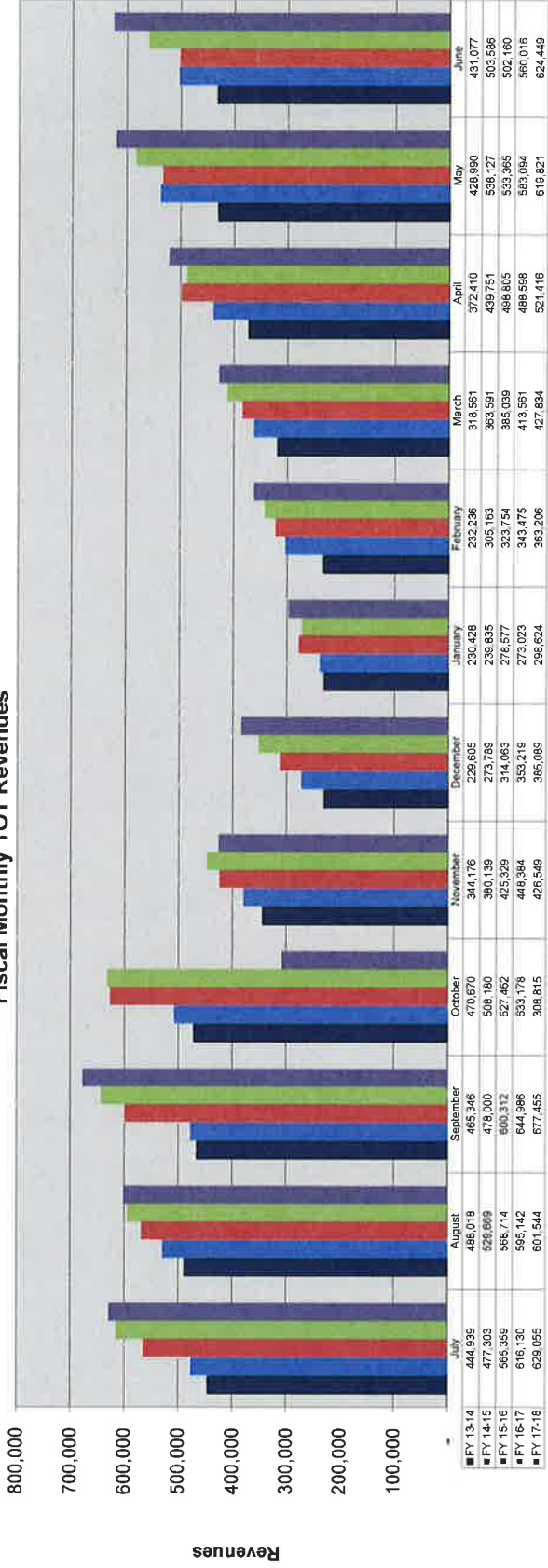
	2010	2011	2012	2013	2014	2015	2016	2017	2018
January	131,104	151,838	171,854	230,428	239,835	278,577	273,023	288,624	288,624
February	153,927	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206
March	209,149	225,227	257,380	318,561	363,591	385,039	413,561	427,834	427,834
April	237,466	284,421	303,037	318,797	372,410	439,751	488,588	488,588	521,416
May	307,171	321,785	343,761	383,319	428,960	536,127	533,865	583,094	619,621
June	317,990	372,628	381,168	396,744	431,077	503,586	502,160	580,016	624,449
July	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	601,544
August	364,842	394,409	422,807	488,019	529,669	568,714	595,142	601,544	601,544
September	369,985	418,832	425,369	465,346	478,000	600,312	644,986	677,455	677,455
October	382,464	399,283	411,105	470,670	508,180	627,462	633,178	308,815	308,815
November	241,116	256,691	284,727	344,176	380,139	425,329	448,384	426,549	426,549
December	183,018	208,670	208,911	229,605	273,789	314,063	353,219	385,089	385,089
Annual Totals	3,249,723	3,627,514	3,834,677	4,234,458	4,660,781	5,481,293	5,812,739	5,650,273	2,855,350
	8.1%	11.6%	5.7%	10.4%	10.1%	17.6%	5.9%	-2.1%	-48.8%

[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 16.65%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semr
170,847	4.4%		
203,723	5.2%	16.2%	
257,343	6.6%		
304,533	7.8%		
359,386	9.2%	26.6%	42.8%
368,808	9.5%		
410,925	10.6%		
432,032	11.1%	32.6%	
454,374	11.2%		
486,041	11.2%		
295,628	7.6%		
215,778	5.5%	24.4%	57.2%
3,888,478	100.0%	100.0%	100.0%

Chart 3

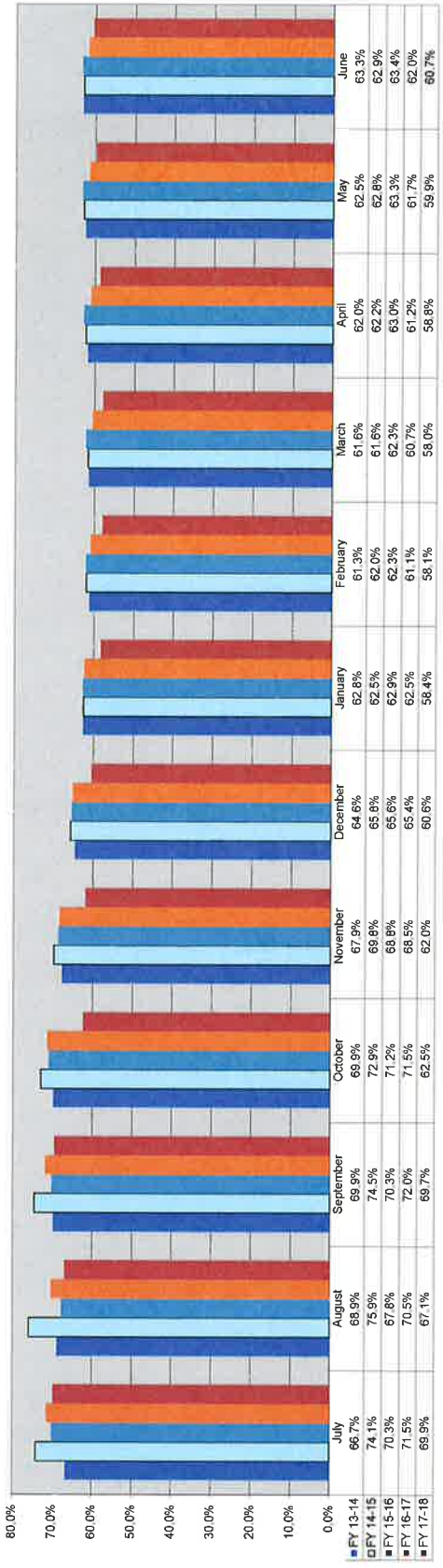
City of Calistoga Fiscal Monthly TOT Revenues



Months

Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types



City of Calistoga
Average Monthly Rates - All Types

Chart 5

