



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD:
TAX RATE:

Collections through December, 2017
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:

February 12, 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	-	-	-	-	-	3,028,506
NVTID Tax	2%												
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	-	-	-	-	-	126,188
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	-	-	-	-	-	373,516
City Administration (1%)		1,048	1,003	1,129	515	711	642	-	-	-	-	-	5,048
Total NVTID Tax		104,843	100,257	112,909	51,469	71,091	64,181	-	-	-	-	-	504,751

Occupancy and Daily Rates		July	August	September	October	November	December	January	February	March	April	May	June	Total
Room Nights Available		22,909	22,965	22,170	22,642	21,480	21,917	-	-	-	-	-	-	134,083
Room Nights Rented		16,005	14,761	16,628	9,274	12,893	11,692	-	-	-	-	-	-	81,293
Average Occupancy Percentage		70%	64%	75%	41%	60%	53%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	61%
Average Room Rate		\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	\$ 274.47	\$ 274.47	\$ 274.47	\$ 274.47	\$ 274.47	\$ 274.47	\$ 274.47	\$ 310.60

Estimates & Projections		July	August	September	October	November	December	January	February	March	April	May	June	Total
Prior years Actuals		616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	468,598	583,094	560,016	5,952,806
FY 16-17		764	565,359	568,714	627,462	425,329	314,063	276,577	323,754	385,039	498,805	533,365	502,160	5,622,939
FY 15-16		690	477,303	529,668	478,000	380,139	273,789	239,635	305,163	363,591	439,751	538,127	503,566	5,037,134
FY 14-15		690	444,939	488,018	465,346	470,870	344,176	229,605	230,428	318,561	372,410	428,990	431,077	4,456,456
FY 13-14		692	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,168	318,797	383,319	3,950,623
FY 12-13		692	411,037	394,409	416,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	3,764,680
FY 11-12		692	351,488	364,842	369,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	321,785	3,431,506
FY 10-11		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
FY 09-10		692	447,662	461,970	468,736	472,656	324,737	240,292	207,963	246,280	308,459	367,911	429,952	4,405,814
TOT Revenues - Average of Eight Years			10.2%	10.5%	10.6%	10.7%	7.4%	5.4%	4.7%	5.6%	7.0%	8.3%	9.7%	9.8%
Percent of Total Annual			636,463	613,591	664,981	654,073	462,283	364,875	281,487	354,466	428,035	505,695	602,336	6,147,902
Original Adopted Budget Estimate			629,055	601,544	677,455	308,815	426,549	385,089	-	-	-	-	-	3,028,506
Revised Estimate			(7,408)	(12,048)	12,475	(345,258)	(35,735)	20,213	-	-	-	-	-	(367,760)
Actual TOT Revenue														
Difference from Latest Estimate														

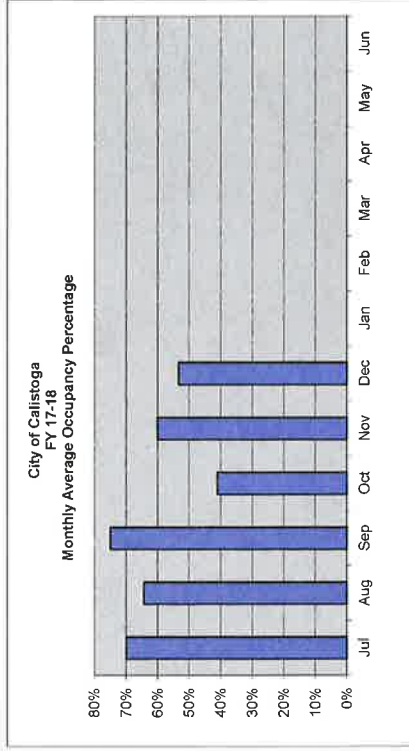
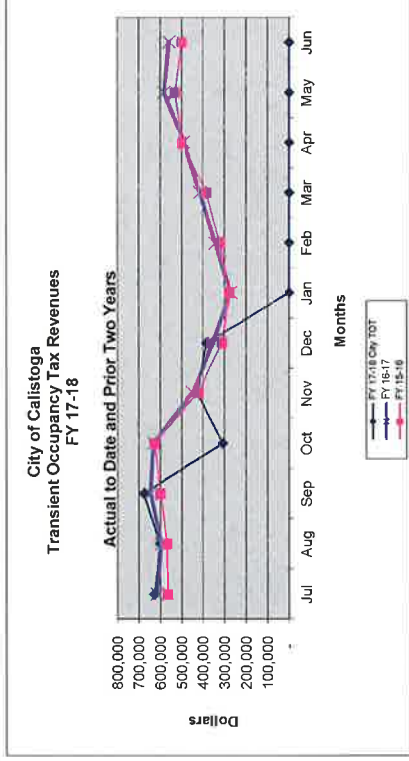


CHART 2

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

Fiscal Year	By Fiscal Years												Completed FY Year Average			
	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	Change	Mo	Qtr
July	267,442	263,144	330,979	357,754	399,843	357,468	411,037	405,000	444,839	477,303	565,359	650,858	415,103	10.6%		
August	257,454	263,104	373,455	430,339	332,157	364,842	394,409	422,807	488,018	539,689	569,714	601,544	439,549	11.8%		
September	250,265	278,344	379,630	370,275	347,658	369,965	418,832	425,389	465,346	478,000	600,312	677,665	439,610	11.8%		
October	250,935	264,169	374,057	376,574	348,938	392,464	441,105	435,309	470,670	508,180	627,662	633,178	412,015	10.8%		
November	166,511	179,453	246,742	227,816	217,338	241,116	208,670	256,691	344,176	380,139	425,929	448,394	295,967	7.7%		
December	120,172	126,844	172,657	151,621	151,063	183,018	208,911	209,605	229,605	314,963	353,219	365,090	221,448	5.6%		
January	89,179	115,628	127,599	146,230	131,104	151,838	187,041	187,041	230,428	238,835	278,377	273,023	188,564	4.3%		
February	139,349	138,661	177,840	158,338	153,927	192,493	210,635	202,326	232,236	305,163	323,754	343,475	165,564	5.2%		
March	161,293	209,352	281,720	230,708	237,468	284,421	303,037	295,168	318,561	363,591	488,509	488,509	249,564	6.5%		
April	151,293	209,352	281,720	230,708	237,468	284,421	303,037	295,168	318,561	363,591	488,509	488,509	249,564	6.5%		
May	218,214	241,735	349,954	286,820	307,171	321,765	343,761	363,319	428,690	539,127	593,965	593,965	348,949	9.1%		
June	232,236	262,851	371,678	286,356	317,950	372,628	381,169	399,744	431,077	503,586	502,160	560,016	385,148	9.3%		
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	3,827,919	100.0%	100.0%	100.0%

Fiscal Quarters	By Calendar Year												Completed Cal Years Average			
	2005	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Change	Mo	Qtr	Semi
1st Quarter Trend	750,161	804,569	1,074,035	1,149,099	1,456,256	1,066,310	1,274,278	1,274,278	1,254,173	1,544,173	1,506,303	1,484,972	1,734,395	16.8%		
2nd Quarter Trend	750,161	804,569	1,074,035	1,149,099	1,456,256	1,066,310	1,274,278	1,274,278	1,254,173	1,544,173	1,506,303	1,484,972	1,734,395	16.8%		
3rd Quarter Trend	750,161	804,569	1,074,035	1,149,099	1,456,256	1,066,310	1,274,278	1,274,278	1,254,173	1,544,173	1,506,303	1,484,972	1,734,395	16.8%		
4th Quarter Trend	643,843	711,546	880,552	803,864	862,629	979,034	1,027,566	1,027,566	1,028,860	1,028,860	1,232,477	1,481,466	1,534,331	3.8%		
1st Half Trend	1,267,778	1,375,184	1,987,471	1,705,960	1,895,913	1,895,913	2,098,902	2,098,902	2,158,919	2,158,919	2,447,754	2,447,754	3,107,339	17.7%		
2nd Half Trend	1,043,664	1,144,362	1,535,409	1,299,279	1,356,810	1,356,810	1,615,780	1,615,780	1,791,704	1,791,704	2,015,702	2,560,054	2,560,054	5.6%		
Annual Totals	2,418,442	3,011,833	3,438,890	3,404,838	3,627,514	3,854,677	4,234,458	4,166,781	5,491,293	5,812,739	5,690,273	6,044,926	3,869,418	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 16.65%

[Chart.3]

City of Calistoga Fiscal Monthly TOT Revenues

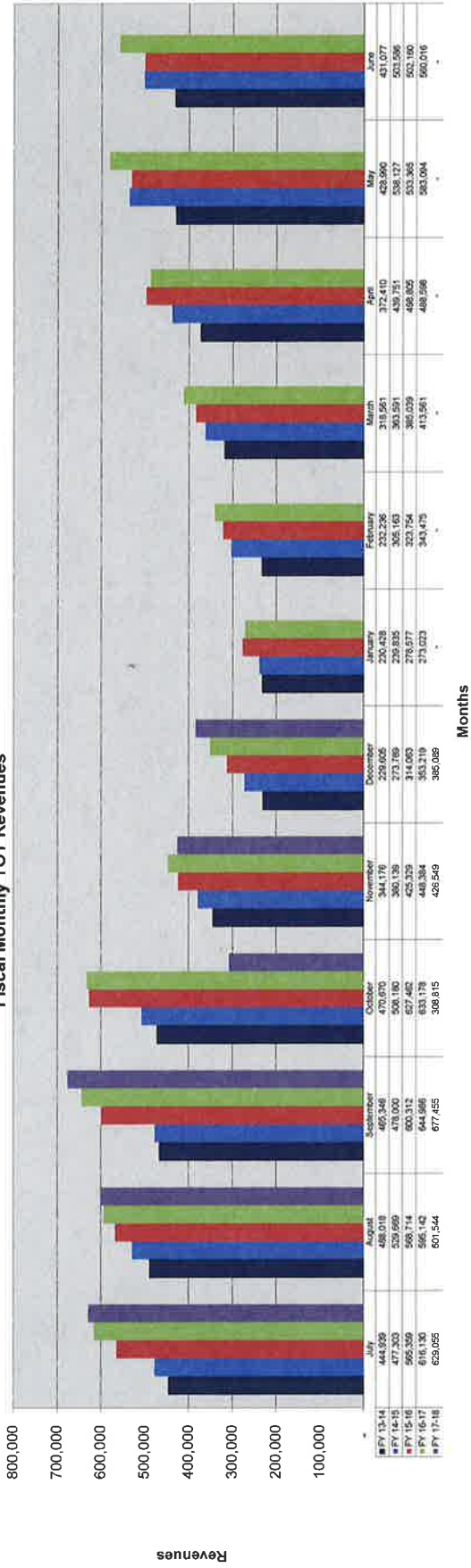


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

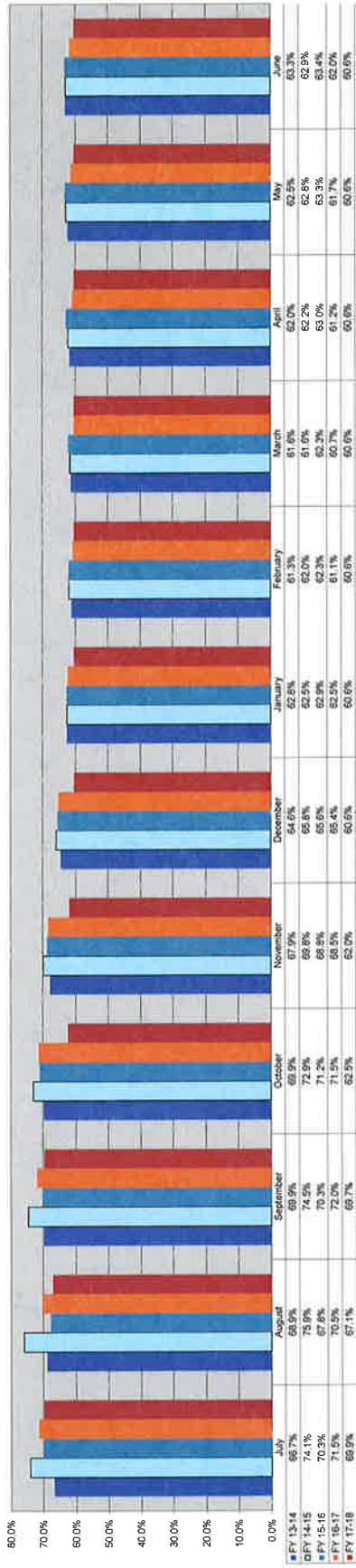


Chart 5

City of Callistoga
Average Monthly Rates - All Types

