



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD: Collections through March, 2018
TAX RATE: 12 Percent

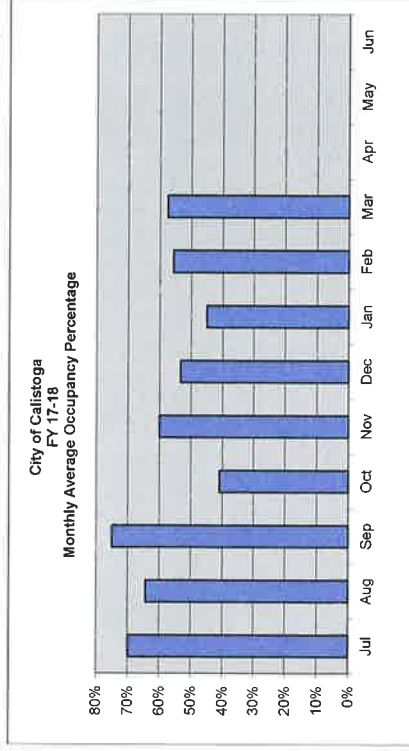
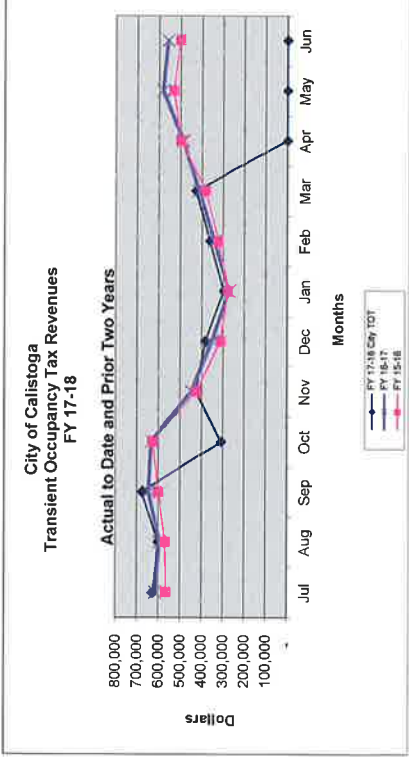
STATISTICS: TOT/NVTID Collections – TOT Budget to Actual Revenues
City TOT Revenue History
Fiscal Monthly TOT Revenues
Monthly Occupancy Rates – All Types
Average Monthly Rates – All Types

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

DATE: May 9, 2018

**Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2017-18**

TOT & NVTID Revenues		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
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	427,775	-	-	-	4,118,111
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	12,443	15,134	17,824	-	-	-	171,588
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	36,830	44,795	52,759	-	-	-	507,900
City Administration (1%)		1,048	1,003	1,129	515	711	642	498	605	713	-	-	-	6,864
Total NVTID Tax		104,843	100,257	112,909	51,469	71,091	64,181	49,771	60,534	71,296	-	-	-	686,352
Occupancy and Daily Rates														
Room Nights Available		22,909	22,965	22,170	22,642	21,480	21,917	22,320	20,356	22,289	-	-	-	199,048
Room Nights Rented		16,005	14,761	16,628	9,274	12,893	11,692	10,059	11,342	12,829	-	-	-	115,483
Average Occupancy Percentage		70%	64%	75%	41%	60%	53%	45%	56%	58%	#DIV/0!	#DIV/0!	#DIV/0!	58%
Average Room Rate		\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	\$ 274.47	\$ 247.39	\$ 266.86	\$ 277.87	#DIV/0!	#DIV/0!	#DIV/0!	\$ 297.17
Estimates & Projections														
City Transient Occupancy Tax	Avg Rooms	July	August	September	October	November	December	January	February	March	April	May	June	Total
Prior Years Actuals														
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	278,462	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	239,635	305,163	363,591	439,751	538,127	503,566	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	4,456,456
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	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,632	399,283	256,691	208,670	171,654	218,558	257,360	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	217,338	151,063	131,104	153,927	209,149	237,468	307,171	317,690	3,062,370
TOT Revenues - Average of Eight Years		447,962	461,970	469,736	472,856	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%	8.3%	9.7%	9.8%	100.0%
Original Adopted Budget Estimate		639,463	613,591	664,991	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	363,206	427,775	-	-	-	4,118,111
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,259)	(35,735)	20,213	17,137	8,740	(261)				(342,144)



City of Calistoga
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	Mth	Qtr	Seml				
July	309,043	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	415,129	10.6%	10.6%				
August	332,157	364,842	394,409	422,807	488,018	529,669	568,714	595,142	601,544	431,258	11.0%	11.0%				
September	347,058	369,965	418,832	425,369	465,346	478,000	600,312	644,986	677,455	436,910	11.2%	32.9%				
October	348,003	382,464	399,283	411,105	470,670	508,180	627,462	633,178	308,815	412,016	10.5%	10.5%				
November	217,336	241,116	296,691	284,727	344,176	380,139	425,329	448,384	426,549	295,767	7.6%	7.6%				
December	151,053	183,018	209,670	208,911	229,605	273,789	314,063	353,219	285,089	221,448	6.7%	23.8%				
January	131,104	151,838	171,854	187,041	230,428	239,835	278,577	273,023	298,624	188,535	4.8%	4.8%				
February	153,927	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	225,741	5.8%	5.8%				
March	209,149	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,775	284,270	7.2%	17.8%				
April	237,466	284,421	303,037	318,797	372,410	439,751	498,605	486,598	-	295,286	7.5%	7.5%				
May	307,171	321,765	343,761	383,319	428,990	538,127	533,365	583,094	-	346,949	8.9%	8.9%				
June	317,990	372,628	381,168	399,744	431,077	503,586	502,160	560,016	-	355,148	9.1%	25.5%				
Annual Totals	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,932,806	4,118,111	3,911,635	100.0%	100.0%				

	By Calendar Year												
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	% Change	
1st Quarter Trend	988,268	1,086,315	1,224,278	1,254,176	1,254,176	2,424,754	2,424,754	2,424,754	2,424,754	2,424,754	2,424,754	2,424,754	2.6%
2nd Quarter Trend	717,302	806,598	864,644	864,644	864,644	1,698,860	1,698,860	1,698,860	1,698,860	1,698,860	1,698,860	1,698,860	21.9%
3rd Quarter Trend	484,180	558,558	647,792	647,792	647,792	1,295,584	1,295,584	1,295,584	1,295,584	1,295,584	1,295,584	1,295,584	5.8%
4th Quarter Trend	862,629	979,034	1,027,966	1,027,966	1,027,966	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	2,055,932	-100.0%
1st Half Trend	1,705,560	1,892,913	2,088,922	2,088,922	2,088,922	4,148,186	4,148,186	4,148,186	4,148,186	4,148,186	4,148,186	4,148,186	-8.0%
2nd Half Trend	1,356,810	1,538,592	1,675,758	1,675,758	1,675,758	3,307,646	3,307,646	3,307,646	3,307,646	3,307,646	3,307,646	3,307,646	-59.1%

	By Calendar Year												Completed Cal Years Average	Percent of Total Year		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Mth		Qtr	Seml	
January	131,104	151,838	171,854	187,041	230,428	239,835	278,577	273,023	298,624	170,847	4.4%	4.4%				
February	153,927	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	205,723	5.2%	5.2%				
March	209,149	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,775	257,343	6.6%	16.2%				
April	237,466	284,421	303,037	318,797	372,410	439,751	498,605	486,598	-	304,533	7.8%	7.8%				
May	307,171	321,765	343,761	383,319	428,990	538,127	533,365	583,094	-	359,396	9.2%	9.2%				
June	317,990	372,628	381,168	399,744	431,077	503,586	502,160	560,016	-	368,808	9.5%	26.6%				
July	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	601,544	410,925	10.6%	10.6%				
August	364,842	394,409	422,807	488,018	529,669	568,714	595,142	595,142	601,544	432,032	11.1%	11.1%				
September	369,965	418,832	425,369	465,346	478,000	600,312	644,986	677,455	677,455	436,374	11.2%	32.8%				
October	382,464	399,283	411,105	470,670	508,180	627,462	633,178	308,815	-	295,628	7.6%	7.6%				
November	241,116	256,691	284,727	344,176	380,139	425,329	448,384	426,549	-	215,778	5.5%	24.4%				
December	183,018	208,911	229,605	273,789	314,063	353,219	385,039	385,039	-	3,689,418	100.0%	100.0%				
Annual Totals	3,249,723	3,627,514	4,034,677	4,234,458	4,660,781	5,491,293	5,812,739	5,650,273	1,089,605	3,689,418	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

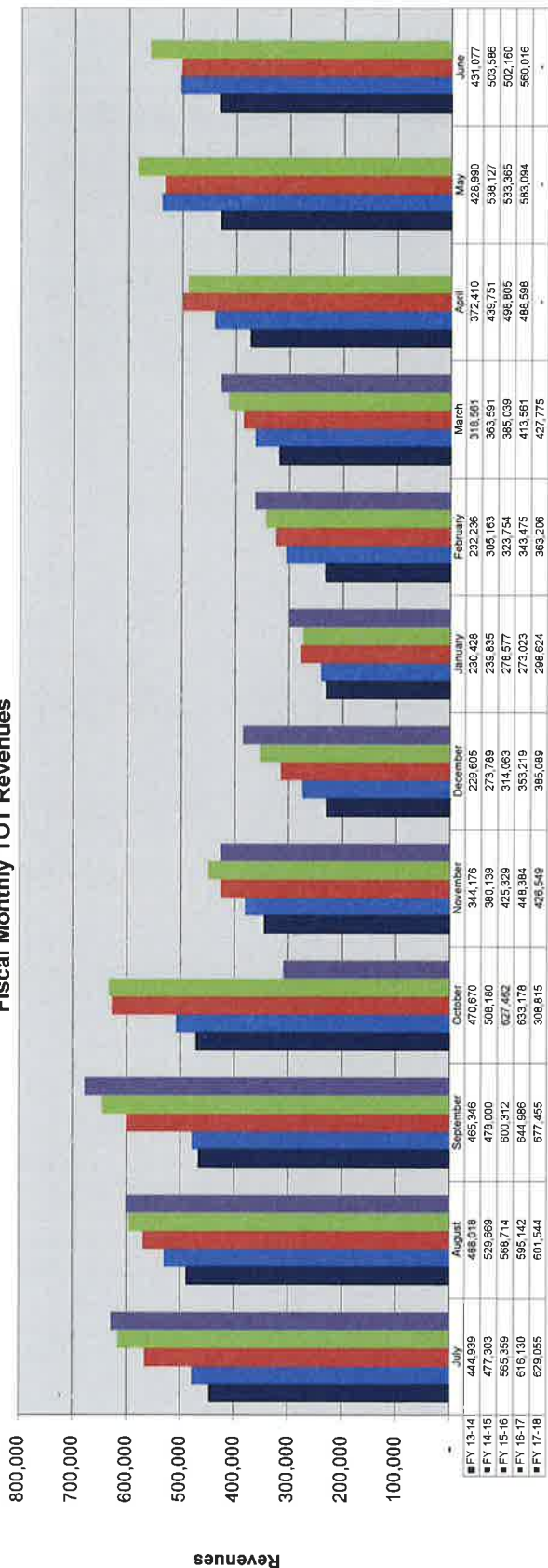
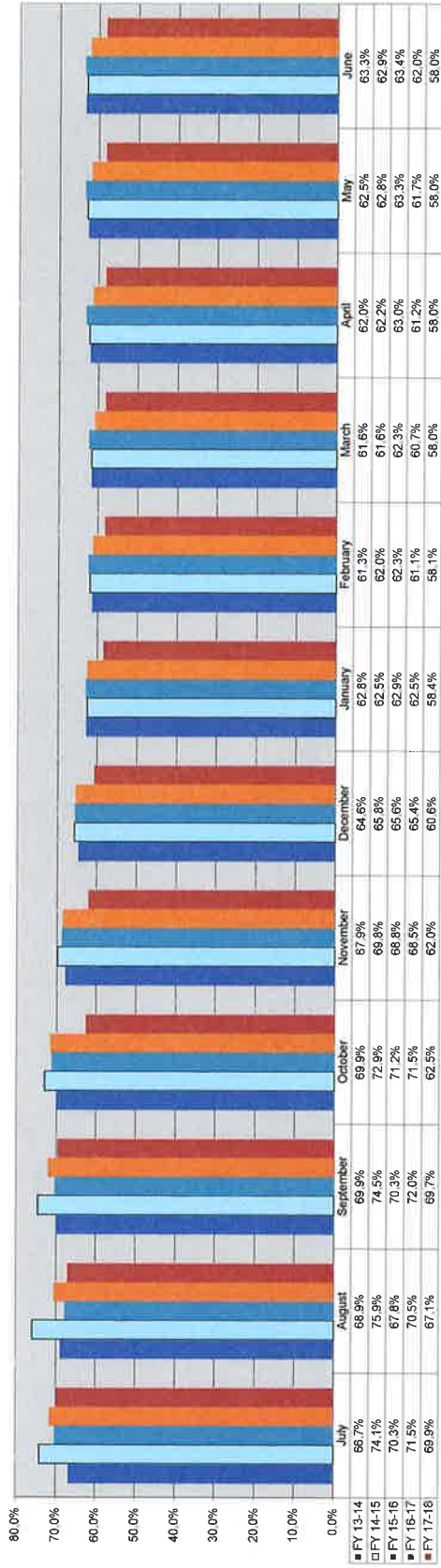


Chart 4

City of Callistoga
Monthly Occupancy Rates - All Types



City of Calistoga
Average Monthly Rates - All Types

Chart 5

