




## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

---

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

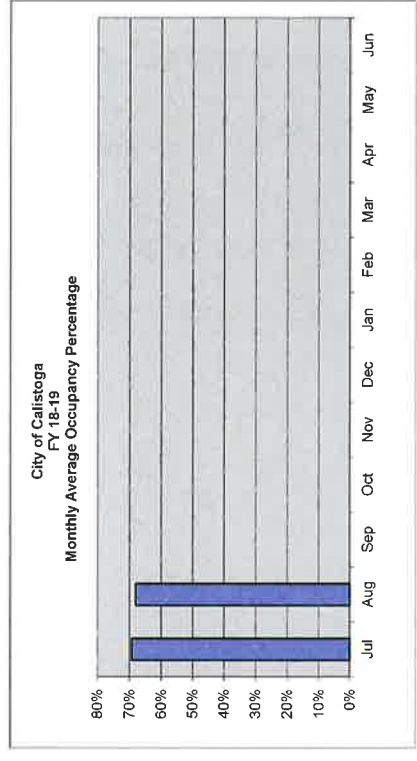
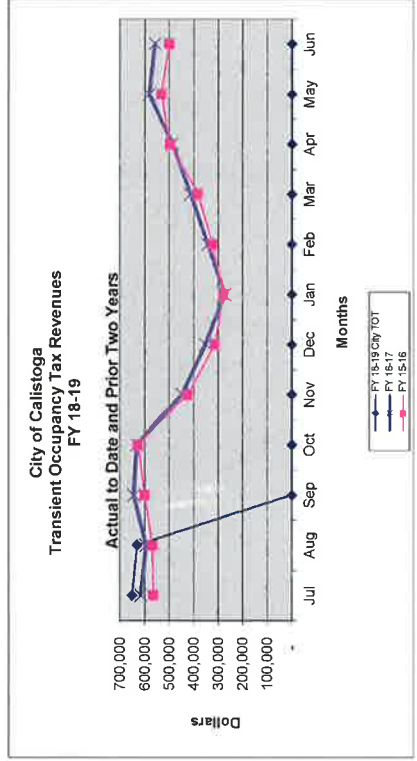
**STATISTICS:** TOT/NVTID Collections – TOT Budget to Actual Revenues  
City TOT Revenue History  
Fiscal Monthly TOT Revenues  
Monthly Occupancy Rates – All Types  
Average Monthly Rates – All Types

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

**DATE:** October 8, 2018

**Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2018-19**

	Actual												Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
<b>TOT &amp; NVTID Revenues</b>													
Average Number of Rooms	761												
FY 18-19 City TOT	12%	652,201	631,467	-	-	-	-	-	-	-	-	-	1,283,668
NVTID Tax	2%												
Local TID Allocation (25%)		27,175	26,311	-	-	-	-	-	-	-	-	-	53,486
County TID Allocation (74%)		80,438	77,881	-	-	-	-	-	-	-	-	-	168,319
City Administration (1%)		1,087	1,052	-	-	-	-	-	-	-	-	-	2,139
<b>Total NVTID Tax</b>		<b>108,700</b>	<b>105,244</b>	-	-	-	-	-	-	-	-	-	<b>213,945</b>
<b>Occupancy and Daily Rates</b>													
Room Nights Available		22,816	22,937	-	-	-	-	-	-	-	-	-	45,753
Room Nights Rented		15,801	15,599	-	-	-	-	-	-	-	-	-	31,400
Average Occupancy Percentage		69%	68%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	69%
Average Room Rate		\$ 343.97	\$ 337.34	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 340.68
<b>Estimates &amp; Projections</b>													
City Transient Occupancy Tax													
Prior years Actuals													
FY 17-18	764	629,055	601,544	677,455	308,815	426,549	385,089	298,624	363,206	427,834	521,416	619,821	5,883,856
FY 16-17	764	616,130	595,142	644,966	633,178	448,384	353,219	273,023	343,475	413,561	488,598	583,094	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	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	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	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	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,263	256,691	208,670	171,854	218,558	257,380	303,037	343,761	3,764,680
FY 10-11	692	351,488	364,842	369,985	392,464	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 Nine Years		467,817	477,478	491,927	454,451	336,050	256,381	216,036	259,272	321,723	384,967	451,048	4,573,597
Percent of Total Annual		10.2%	10.4%	10.8%	9.9%	7.3%	5.6%	4.8%	5.7%	7.0%	8.4%	9.9%	100.0%
Original Adopted Budget Estimate		641,636	613,575	692,203	649,007	459,593	392,791	304,596	372,286	436,391	531,844	636,218	6,363,078
Revised Estimate													
Actual TOT Revenue		652,201	631,467	-	-	-	-	-	-	-	-	-	1,283,668
Difference from Latest Estimate		10,565	17,892	-	-	-	-	-	-	-	-	-	28,457



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

CHART 2

	By Fiscal Years												Completed FY Years Average			
	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	Mth	Qtr	Seml	Percent of Total Year			
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change							
July	351,488	411,037	402,000	444,939	477,303	565,359	616,130	629,055	632,201	432,062	10.6%	31.8%	63.2%	10.6%	31.8%	63.2%
August	364,842	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	445,559	10.9%	32.0%	63.9%	10.9%	32.0%	63.9%
September	369,995	418,832	425,369	465,946	478,000	600,312	644,986	677,455	-	458,910	10.6%	32.3%	63.1%	10.6%	32.3%	63.1%
October	382,464	395,263	411,105	470,670	508,180	627,462	633,178	308,815	-	412,016	10.1%	31.5%	62.4%	10.1%	31.5%	62.4%
November	241,116	258,691	284,727	344,176	380,139	425,329	448,384	486,549	-	295,767	7.3%	21.9%	43.8%	7.3%	21.9%	43.8%
December	183,018	208,670	208,911	229,605	273,789	314,063	353,219	385,089	-	221,448	5.4%	14.8%	28.8%	5.4%	14.8%	28.8%
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	288,624	-	188,535	4.6%	12.5%	24.2%	4.6%	12.5%	24.2%
February	182,493	218,569	210,635	232,236	305,163	323,754	343,475	363,206	-	228,741	5.6%	15.0%	29.1%	5.6%	15.0%	29.1%
March	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,634	-	282,475	6.9%	18.2%	34.9%	6.9%	18.2%	34.9%
April	284,421	303,037	318,797	372,410	438,751	498,805	488,568	521,416	-	355,375	8.2%	21.5%	41.1%	8.2%	21.5%	41.1%
May	321,785	343,761	383,319	428,990	533,127	533,365	583,094	619,621	-	406,627	9.9%	25.8%	48.8%	9.9%	25.8%	48.8%
June	372,628	381,169	396,744	431,077	503,586	502,160	560,016	624,449	-	403,181	7.0%	18.5%	35.2%	7.0%	18.5%	35.2%
<b>Annual Totals</b>	<b>3,431,506</b>	<b>3,764,680</b>	<b>3,950,623</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,952,806</b>	<b>5,834,856</b>	<b>1,283,668</b>	<b>4,078,696</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

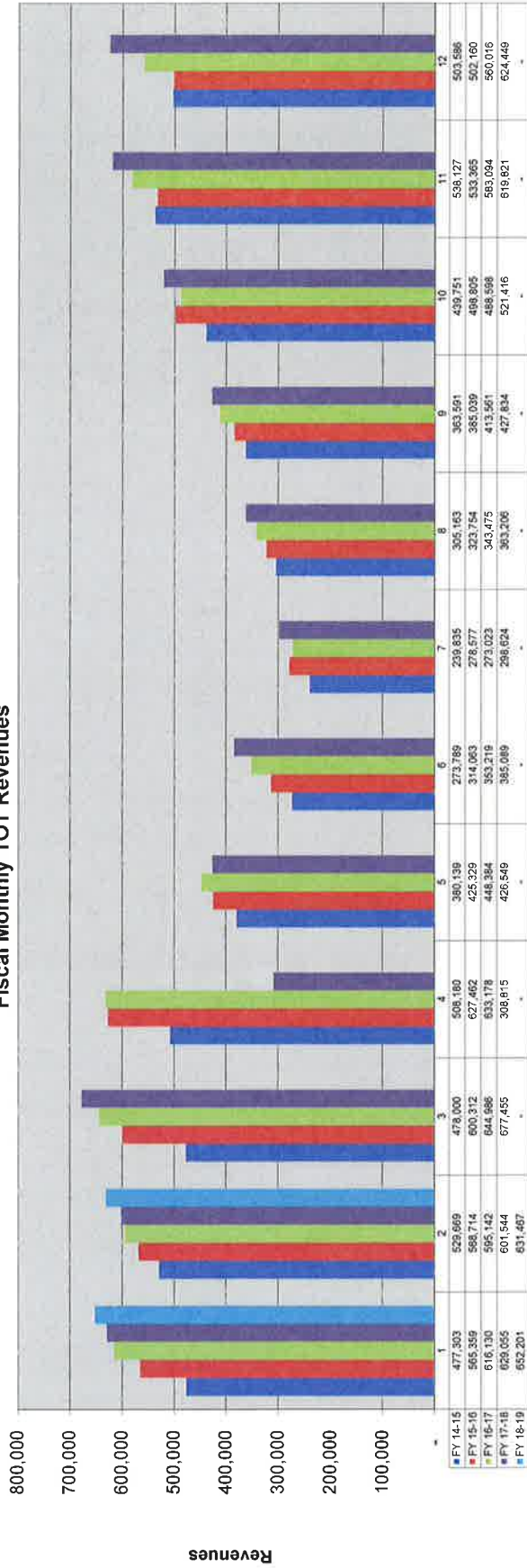
	By Calendar Year											
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1st Quarter Trend	1,086,315	1,224,278	1,254,176	1,399,303	1,484,972	1,734,385	1,856,259	1,908,054	1,908,054	1,908,054	1,908,054	1,908,054
2nd Quarter Trend	806,599	864,644	904,743	1,044,451	1,162,108	1,366,564	1,434,761	1,434,761	1,434,761	1,434,761	1,434,761	1,434,761
3rd Quarter Trend	559,558	647,182	692,844	781,225	898,569	1,038,569	1,038,569	1,038,569	1,038,569	1,038,569	1,038,569	1,038,569
4th Quarter Trend	979,034	1,027,856	1,058,860	1,232,477	1,481,465	1,534,331	1,631,708	1,631,708	1,631,708	1,631,708	1,631,708	1,631,708
1st Half Trend	1,892,913	2,088,922	2,158,919	2,431,528	2,966,441	3,772,954	4,331,028	4,331,028	4,331,028	4,331,028	4,331,028	4,331,028
2nd Half Trend	1,538,592	1,675,758	1,791,704	2,024,927	2,070,702	1,850,000	2,621,777	2,621,777	2,621,777	2,621,777	2,621,777	2,621,777

	By Calendar Year												Completed Cal Years Average					
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Mth	Qtr	Seml	Percent of Total Year		
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change						
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	288,624	0	188,535	4.7%	12.5%	4.7%	12.5%	12.5%	4.7%	12.5%	12.5%
February	182,493	218,569	210,635	232,236	305,163	323,754	343,475	363,206	0	228,741	5.6%	15.0%	5.6%	15.0%	15.0%	5.6%	15.0%	15.0%
March	225,227	257,380	295,168	318,797	363,591	385,039	413,561	427,634	0	282,475	6.9%	18.2%	6.9%	18.2%	18.2%	6.9%	18.2%	18.2%
April	284,421	303,037	318,797	372,410	438,751	498,805	488,568	521,416	0	355,375	8.2%	21.5%	8.2%	21.5%	21.5%	8.2%	21.5%	21.5%
May	321,785	343,761	383,319	428,990	533,127	533,365	583,094	619,621	0	406,627	9.9%	25.8%	9.9%	25.8%	25.8%	9.9%	25.8%	25.8%
June	372,628	381,169	396,744	431,077	503,586	502,160	560,016	624,449	0	403,181	7.0%	18.5%	7.0%	18.5%	18.5%	7.0%	18.5%	18.5%
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	632,201	0	432,062	10.6%	31.8%	10.6%	31.8%	31.8%	10.6%	31.8%	31.8%
August	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	0	445,559	10.9%	32.0%	10.9%	32.0%	32.0%	10.9%	32.0%	32.0%
September	418,832	425,369	465,946	478,000	600,312	644,986	677,455	-	0	458,910	10.6%	32.3%	10.6%	32.3%	32.3%	10.6%	32.3%	32.3%
October	389,283	411,105	470,670	508,180	627,462	633,178	308,815	-	0	412,016	10.1%	31.5%	10.1%	31.5%	31.5%	10.1%	31.5%	31.5%
November	256,691	284,727	344,176	380,139	425,329	448,384	486,549	-	0	295,767	7.3%	21.9%	7.3%	21.9%	21.9%	7.3%	21.9%	21.9%
December	208,670	208,911	229,605	273,789	314,063	353,219	385,089	-	0	221,448	5.4%	14.8%	5.4%	14.8%	14.8%	5.4%	14.8%	14.8%
<b>Annual Totals</b>	<b>3,627,514</b>	<b>3,834,677</b>	<b>4,234,458</b>	<b>4,660,781</b>	<b>5,491,293</b>	<b>5,812,739</b>	<b>5,680,273</b>	<b>4,139,018</b>	<b>0</b>	<b>4,078,696</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</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

Revenues

Chart 4

City of Cajistoga  
Monthly Occupancy Rates - All Types

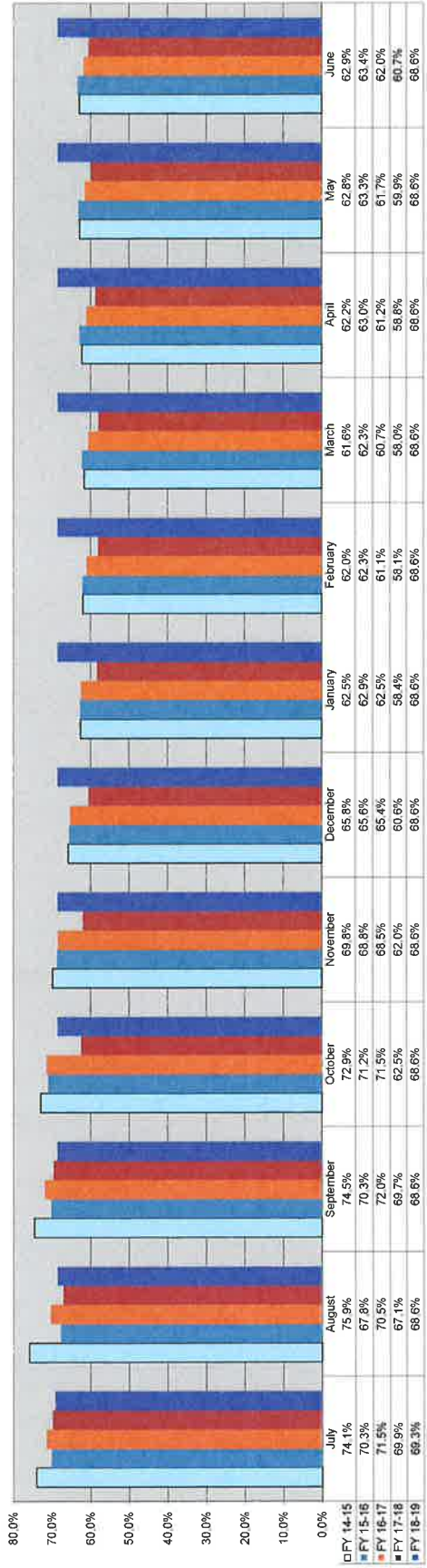


Chart 5

City of Calistoga  
Average Monthly Rates - All Types

