



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD: Collections through September, 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

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DATE: November 9, 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		
TOT & NVTID Revenues														
Average Number of Rooms	759													
FY 18-19 City TOT	12%	652,201	631,467	656,316									1,939,984	
NVTID Tax	2%													
Local TID Allocation (25%)		27,175	26,311	27,347									80,833	
County TID Allocation (74%)		80,438	77,881	80,946									239,265	
City Administration (1%)		1,087	1,052	1,094									3,233	
Total NVTID Tax		108,700	105,244	109,386									323,331	
Occupancy and Daily Rates														
Room Nights Available	22,816	22,937	22,230										67,983	
Room Nights Rented	15,801	15,599	14,283										45,683	
Average Occupancy Percentage	69%	68%	64%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	67%	
Average Room Rate	\$ 343.97	\$ 337.34	\$ 382.92	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 353.89	
Estimates & Projections														
City Transient Occupancy Tax														
Prior Years Actuals	July	August	September	October	November	December	January	February	March	April	May	June	Total	
FY 17-18	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	
FY 16-17	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	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	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	444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,980	431,077	4,456,456	
FY 12-13	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	285,168	318,797	383,319	386,744	3,950,623	
FY 11-12	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,660	
FY 10-11	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	309,043	332,157	347,058	348,903	217,336	151,063	131,104	153,927	209,149	237,468	307,171	317,990	3,052,370	
TOT Revenues - Average of Nine Years	467,817	477,478	491,827	454,451	336,050	256,381	218,036	259,272	321,723	384,967	451,048	454,446	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%	9.9%	100.0%	
Original Adopted Budget Estimate	641,636	613,575	682,203	649,007	459,593	392,791	304,596	372,286	436,391	531,844	632,218	636,938	6,363,078	
Revised Estimate	652,201	631,467	656,316										1,939,984	
Actual TOT Revenue	10,555	17,892	(35,687)										(7,430)	
Difference from Latest Estimate														

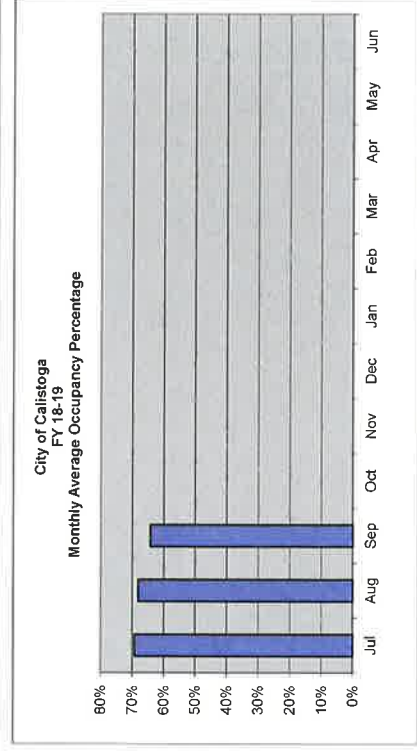
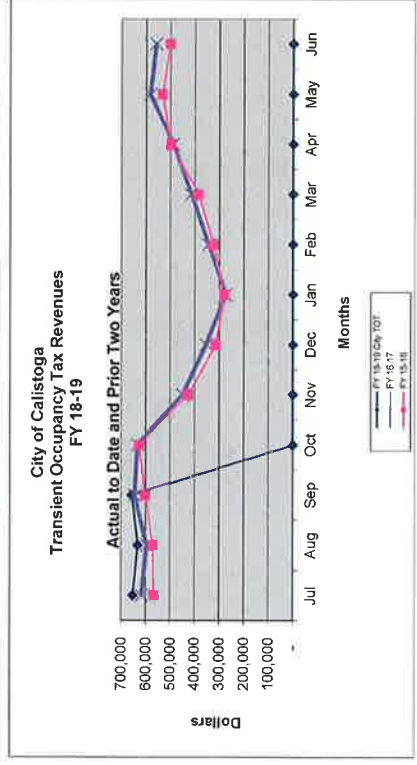


CHART 2

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

	By Fiscal Years												Percent of Total Year		
	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			
July	351,468	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	432,052	10.6%	10.6%			
August	364,842	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	445,559	10.9%	10.9%			
September	369,985	418,832	425,369	465,346	478,000	600,312	644,986	677,455	656,316	438,910	10.8%	32.3%			
October	382,464	399,283	411,105	470,670	508,180	627,462	633,178	608,815	-	412,016	10.1%	-			
November	241,116	236,691	284,127	344,175	380,139	425,329	448,384	428,549	-	295,767	7.3%	-			
December	183,018	208,670	208,911	229,605	273,789	314,063	353,219	385,089	-	221,448	5.4%	-			
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	289,624	-	188,535	4.6%	-			
February	182,493	218,538	210,635	232,236	303,163	323,754	343,475	363,206	-	282,741	5.6%	-			
March	225,227	257,380	295,168	318,561	365,591	385,039	413,551	427,834	-	335,375	8.2%	-			
April	284,421	303,037	318,797	372,410	439,751	498,805	488,598	521,416	-	395,627	9.7%	-			
May	321,785	343,761	383,314	428,980	538,127	533,385	583,084	619,821	-	408,181	9.2%	-			
June	372,828	381,168	386,744	431,077	503,586	502,160	560,016	624,449	-	407,696	10.0%	-			
Annual Totals	3,431,506	3,764,680	3,950,623	4,456,456	4,507,134	5,622,939	5,952,806	5,883,856	1,939,964	4,076,696	100.0%	100.0%			

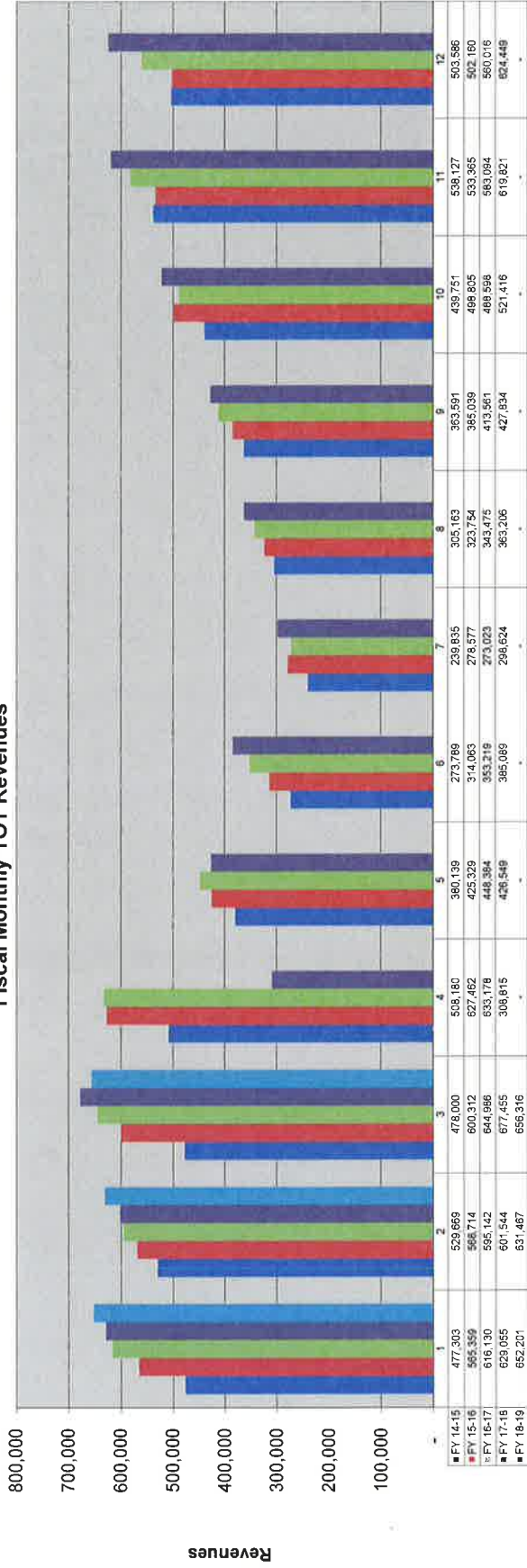
	By Calendar Year														
	2011	2012	2013	2014	2015	2016	2017	2018	2019						
1st Quarter Trend	1,086,315	1,224,278	1,254,176	1,254,176	1,254,176	1,254,176	1,398,303	1,484,912	1,484,912	1,856,259	7.0%	1,908,054	2.8%	1,939,964	1.7%
2nd Quarter Trend	800,588	864,644	864,644	864,644	904,743	904,743	1,044,451	1,162,108	1,162,108	1,366,854	17.6%	1,434,781	5.0%	1,204,452	-21.9%
3rd Quarter Trend	559,558	647,732	647,732	647,732	682,844	682,844	781,225	809,589	809,589	987,859	8.7%	1,030,059	5.8%	1,089,654	5.8%
4th Quarter Trend	979,034	1,027,866	1,027,866	1,027,866	1,098,860	1,098,860	1,232,477	1,232,477	1,232,477	1,534,331	3.6%	1,631,708	8.2%	1,765,686	8.2%
1st Half Trend	1,892,913	2,088,922	2,088,922	2,088,922	2,156,919	2,156,919	2,442,754	2,442,754	2,442,754	3,101,239	17.2%	3,291,039	6.1%	3,029,506	-8.0%
2nd Half Trend	1,538,592	1,675,758	1,675,758	1,675,758	1,791,704	1,791,704	2,013,702	2,013,702	2,013,702	2,521,700	5.5%	2,681,767	7.3%	2,855,350	7.3%

	By Calendar Year												Percent of Total Year		
	2011	2012	2013	2014	2015	2016	2017	2018	2019	Mth	Qtr	Seml			
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	289,624	0	186,535	4.6%	-			
February	182,493	218,538	210,635	232,236	303,163	323,754	343,475	363,206	0	226,741	5.5%	-			
March	225,227	257,380	295,168	318,561	365,591	385,039	413,551	427,834	0	282,475	6.9%	17.0%			
April	284,421	303,037	318,797	372,410	439,751	498,805	488,598	521,416	0	335,375	8.2%	-			
May	321,785	343,761	383,319	428,990	538,127	533,385	583,084	619,821	0	396,627	9.7%	-			
June	372,828	381,168	386,744	431,077	503,586	502,160	560,016	624,449	0	403,181	9.8%	27.7%			
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	0	446,264	10.9%	-			
August	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	0	460,413	11.2%	-			
September	418,832	425,369	465,346	478,000	600,312	644,986	677,455	656,316	0	470,145	11.5%	33.6%			
October	369,283	411,105	470,670	508,180	627,462	533,178	308,815	-	0	392,713	9.6%	-			
November	256,681	284,727	344,176	380,139	425,329	448,384	426,549	-	0	262,968	6.9%	-			
December	208,670	208,911	229,605	273,789	314,063	353,219	385,089	-	0	212,204	5.2%	21.7%			
Annual Totals	3,627,514	3,834,677	4,234,458	4,660,781	5,491,293	5,612,739	5,690,273	4,795,334	0	4,097,631	100.0%	100.0%			
	11.8%	5.7%	10.4%	10.1%	17.8%	5.9%	-2.1%	-15.7%	-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 16.66%

Chart 3

City of Calistoga
Fiscal Monthly TOT Revenues



Months

Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

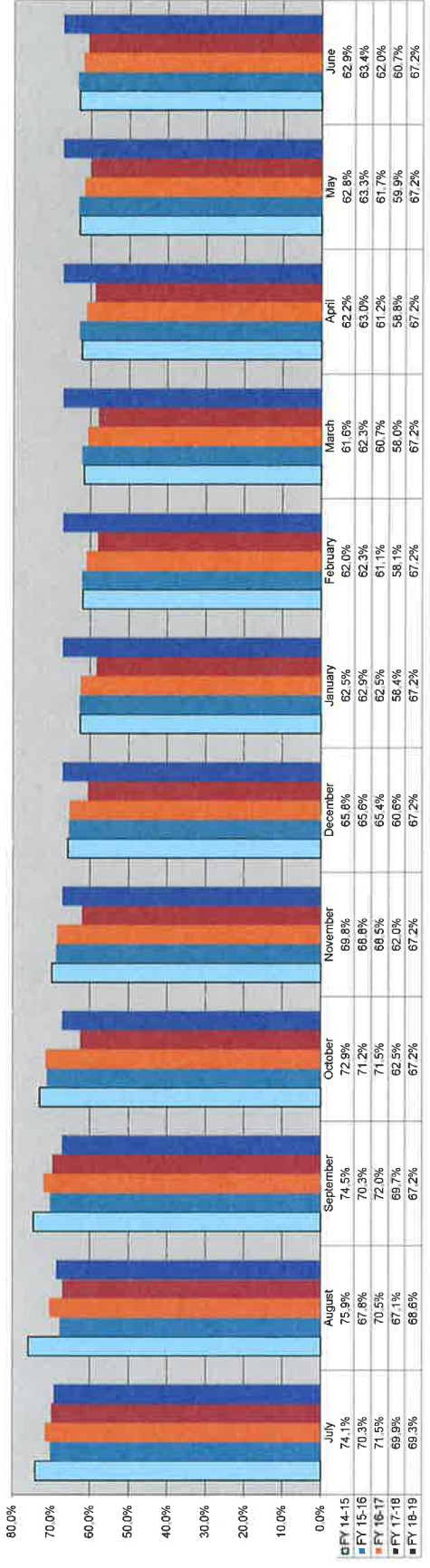


Chart 5

City of Callistoga
Average Monthly Rates - All Types

