



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD: Collections through October, 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: December 7, 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	761													
FY 18-19 City TOT	652,201	631,467	661,126	659,689	-	-	-	-	-	-	-	-	-	2,604,483
NVTID Tax														
Local TID Allocation (25%)	27,175	26,311	27,547	27,487	-	-	-	-	-	-	-	-	-	108,520
County TID Allocation (74%)	80,438	77,881	81,539	81,362	-	-	-	-	-	-	-	-	-	321,220
City Administration (1%)	1,087	1,052	1,102	1,099	-	-	-	-	-	-	-	-	-	4,341
Total NVTID Tax	108,700	105,244	110,188	109,948	-	-	-	-	-	-	-	-	-	434,081

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Occupancy and Daily Rates													
Room Nights Available	22,816	22,937	22,380	23,089	-	-	-	-	-	-	-	-	91,222
Room Nights Rented	15,801	15,599	14,365	16,108	-	-	-	-	-	-	-	-	61,873
Average Occupancy Percentage	69%	68%	64%	70%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	68%
Average Room Rate	\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 350.78

	Actual												Total
	July	August	September	October	November	December	January	February	March	April	May	June	
Estimates & Projections													
City Transient Occupancy Tax													
Prior Years Actuals													
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	5,952,906
FY 15-16	565,359	588,714	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	428,990	431,077	4,456,456
FY 12-13	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,168	318,797	383,319	396,744	3,950,623
FY 11-12	411,037	394,409	418,632	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	361,168	3,764,660
FY 10-11	351,488	364,842	369,985	382,484	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	3,062,370
TOT Revenues - Average of Nine Years	467,817	477,478	491,927	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	692,203	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	661,126	659,689	-	-	-	-	-	-	-	-	2,604,483
Actual TOT Revenue	10,565	17,892	(31,077)	10,681	-	-	-	-	-	-	-	-	8,061
Difference from Latest Estimate													

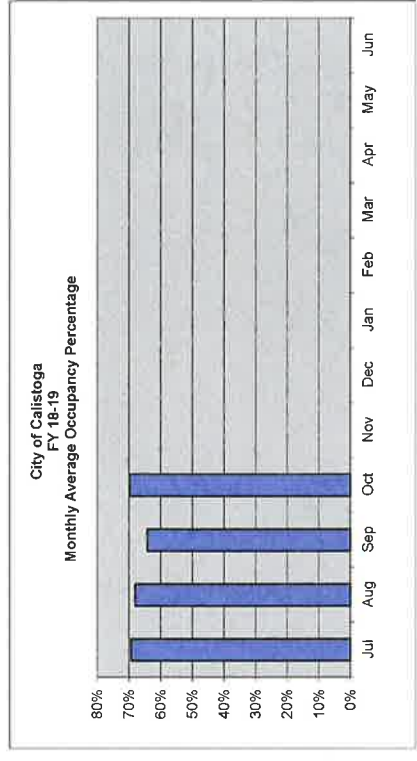
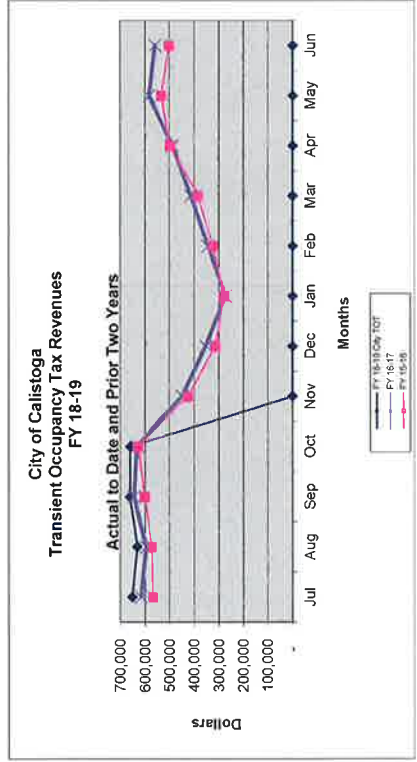


CHART 2

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

By Fiscal Years

	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		Completed FY Years Average		Percent of Total Year	
	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		Mth	Qtr	Semi	
July	351,488	13.7%	411,037	16.9%	406,000	-1.2%	444,939	9.6%	477,303	7.3%	565,359	18.4%	616,130	9.0%	629,055	2.1%	631,467	0.2%	432,062	10.6%		
August	364,842	9.8%	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%	631,467	5.0%	445,559	10.9%		
September	369,985	6.6%	418,832	13.2%	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,966	7.4%	677,455	5.0%	661,126	-2.4%	438,910	10.8%		
October	382,484	9.6%	399,263	4.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%	627,462	23.5%	693,178	0.9%	708,815	-1.2%	659,689	-13.6%	412,018	10.1%		
November	241,116	10.9%	256,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,384	5.4%	426,549	-4.9%	385,089	-15.0%	285,767	7.3%		
December	183,018	21.2%	208,570	14.0%	208,911	0.1%	229,605	9.9%	273,789	19.2%	314,053	14.7%	353,219	12.5%	395,089	9.0%	418,535	5.4%	221,448	5.4%		
January	151,898	15.8%	171,854	13.2%	187,041	8.8%	230,428	23.2%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	311,416	4.3%	188,535	4.6%		
February	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	5.7%	363,206	5.7%	343,475	-5.7%	226,741	5.6%		
March	225,227	7.7%	257,380	14.3%	295,168	14.7%	318,561	7.9%	363,591	14.1%	395,039	5.9%	427,834	3.5%	427,834	0.0%	292,475	6.9%				
April	284,421	19.8%	303,037	6.5%	318,737	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,598	-2.0%	521,416	6.7%	521,416	0.0%	335,375	8.2%		
May	321,785	4.8%	343,761	6.8%	363,319	11.5%	428,990	17.9%	508,127	25.4%	533,365	-0.9%	583,084	9.3%	619,821	6.3%	619,821	0.0%	366,627	9.7%		
June	372,828	17.2%	391,168	2.2%	395,744	4.1%	431,077	9.7%	503,956	16.8%	522,160	-0.3%	560,016	11.5%	624,449	11.5%	624,449	0.0%	403,181	9.9%		
Annual Totals:	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%	5,883,856	-0.0%	4,078,695	100.0%	100.0%	100.0%

Fiscal Quarters

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	1st Half	2nd Half
Trend	1,086,315	1,224,278	1,254,176	1,398,303	2,340,491	1,484,972
% Change	12.4%	7.2%	4.6%	10.4%	11.5%	16.6%
Trend	806,598	864,644	904,743	1,044,451	1,851,236	1,734,385
% Change	13.2%	7.0%	4.6%	15.4%	17.6%	7.0%
Trend	558,558	647,792	692,844	781,225	1,339,079	1,366,854
% Change	13.5%	15.8%	14.3%	12.8%	8.7%	5.0%
Trend	978,034	1,027,956	1,096,890	1,236,477	2,274,346	2,604,483
% Change	11.0%	5.0%	6.3%	11.2%	17.2%	12.8%
Trend	1,892,913	2,088,922	2,158,919	2,442,754	4,041,632	4,647,237
% Change	13.4%	8.9%	3.4%	13.1%	18.4%	13.5%
Trend	1,538,592	1,675,758	1,791,704	2,013,702	3,805,406	2,681,767
% Change	13.4%	8.9%	6.9%	12.4%	18.7%	5.6%

By Calendar Year

	2011	2012	2013	2014	2015	2016	2017	2018	2019
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	298,624	0
February	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	0
March	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,834	0
April	284,421	303,037	318,737	372,410	439,751	498,805	488,598	521,416	0
May	321,785	343,761	363,319	428,990	508,127	533,365	583,084	619,821	0
June	372,828	391,168	395,744	431,077	503,956	522,160	560,016	624,449	0
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	0
August	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	0
September	369,985	425,369	465,346	478,000	600,312	644,986	677,455	661,126	0
October	382,484	411,105	470,670	508,180	627,462	633,178	308,615	656,689	0
November	241,116	256,691	284,727	344,176	380,139	425,329	448,384	426,549	0
December	208,570	208,911	229,605	273,789	314,053	353,219	385,089	418,535	0
Annual Totals:	3,627,514	3,834,677	4,234,458	4,650,781	5,491,293	5,817,239	5,690,273	5,459,833	0
% Change	11.6%	5.7%	10.4%	10.1%	17.8%	5.9%	-2.1%	-4.0%	-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 16.66%

Completed Cal Years Average	Percent of Total Year	
	Mth	Qtr
188,535	4.5%	
226,741	5.5%	
282,475	6.8%	16.6%
335,375	8.1%	
396,627	9.6%	
403,181	9.7%	27.4%
446,264	10.8%	
460,413	11.1%	
470,515	11.3%	33.2%
443,468	10.7%	
212,204	6.8%	
212,204	5.1%	22.6%
4,148,695	100.0%	100.0%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues

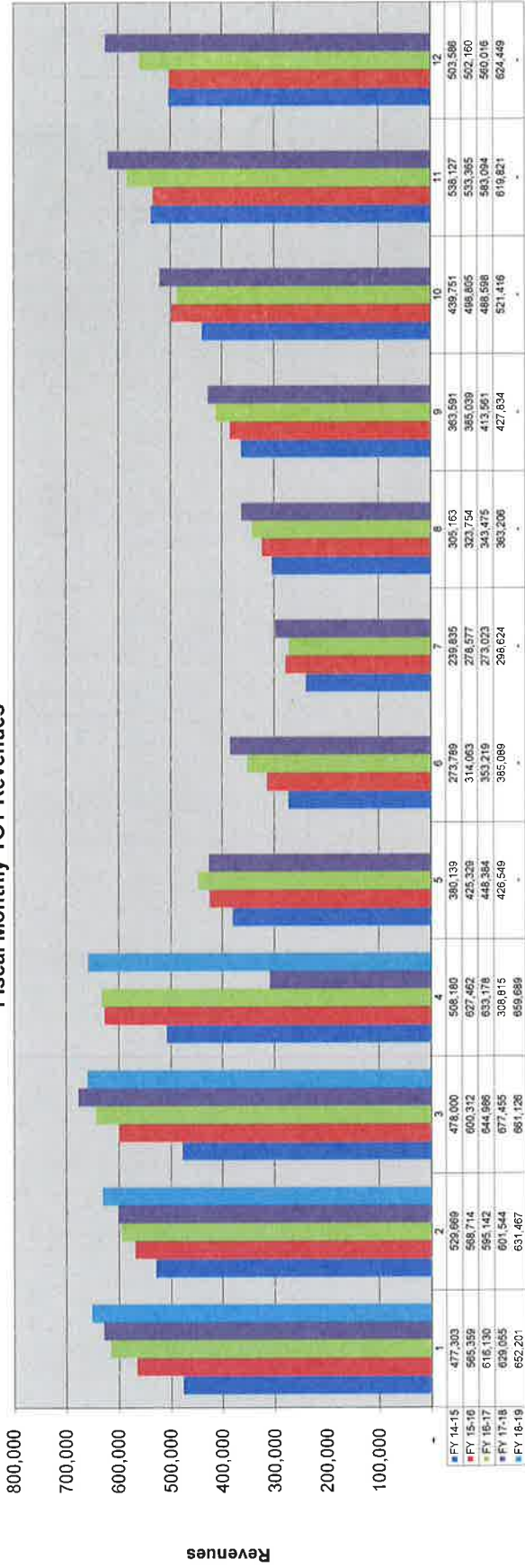
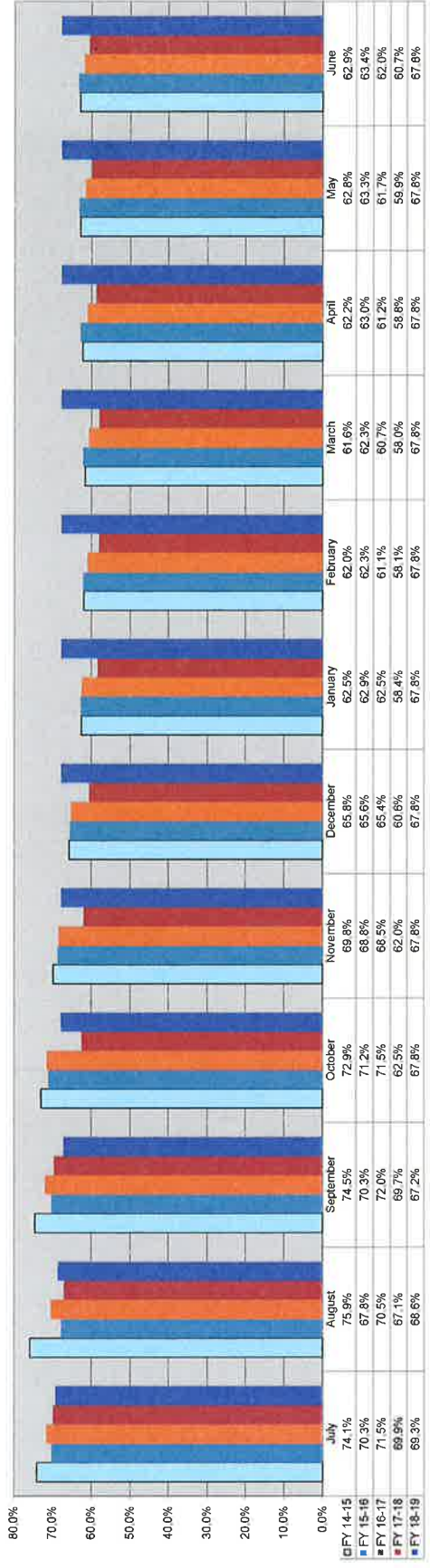


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types



City of Calistoga
Average Monthly Rates - All Types

Chart 5

