




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

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

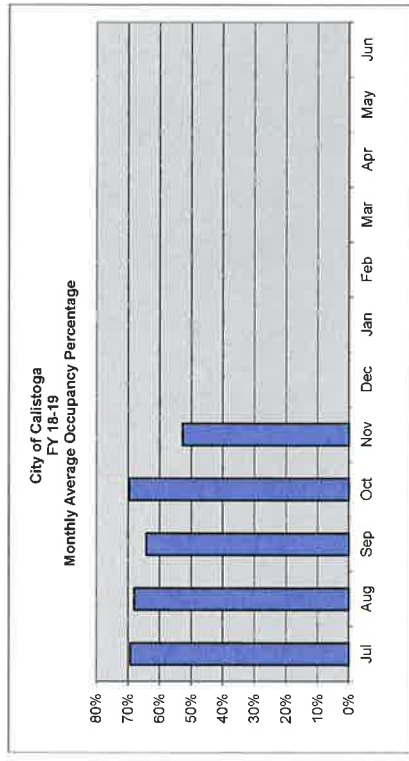
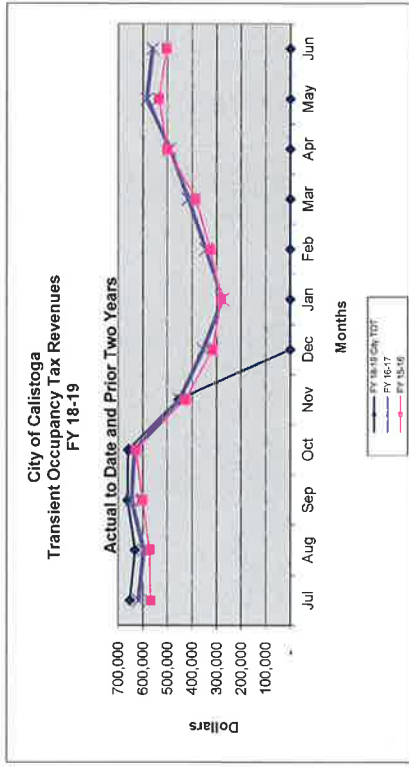
STATISTICS: TOT/NVTID Collections – TOT Budget to Actual Revenues
City TOT Revenue History
Fiscal Monthly TOT Revenues
Monthly Occupancy Rates – All Types
Average Monthly Rates – All Types

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

DATE: January 14, 2019

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	12%	652,201	631,467	661,126	659,689	453,880	-	-	-	-	-	-	-	3,058,363
NVTID Tax														
Local TID Allocation (25%)		27,175	26,311	27,547	27,487	18,912	-	-	-	-	-	-	-	127,432
County TID Allocation (74%)		80,438	77,881	81,539	81,362	55,979	-	-	-	-	-	-	-	377,198
City Administration (1%)		1,087	1,052	1,102	1,099	756	-	-	-	-	-	-	-	5,097
Total NVTID Tax		108,700	105,244	110,188	109,948	75,647	-	-	-	-	-	-	-	509,727
Occupancy and Daily Rates														
Room Nights Available	22,816	22,937	22,380	23,146	22,380	-	-	-	-	-	-	-	-	113,659
Room Nights Rented	15,801	15,599	14,365	16,108	11,806	-	-	-	-	-	-	-	-	73,679
Average Occupancy Percentage	69%	68%	64%	70%	53%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	65%
Average Room Rate	\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	\$ 320.37	\$ 320.37	\$ 341.28	\$ 341.28	\$ 320.37	\$ 320.37	\$ 320.37	\$ 320.37	\$ 320.37	\$ 345.91
Estimates & Projections														
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	624,449	5,863,856
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	627,462	425,329	314,063	278,577	323,754	385,039	498,605	533,365	502,160	5,822,939
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	503,586	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	383,319	396,744	3,850,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,880
FY 10-11	692	351,488	384,842	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	217,336	151,063	131,104	153,927	209,149	237,468	307,171	317,980	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	451,046	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	372,296	436,391	531,844	632,218	636,938	6,363,078
Revised Estimate		652,201	631,467	661,126	659,689	453,880	-	-	-	-	-	-	-	3,058,363
Actual TOT Revenue		652,201	631,467	661,126	659,689	453,880	-	-	-	-	-	-	-	3,058,363
Difference from Latest Estimate		10,555	17,892	(31,077)	10,681	(5,713)	-	-	-	-	-	-	-	2,348



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

CHART 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	Completed FY Years Average	Mth	Qtr	Semi
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change				
July	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	432,062	10.6%	10.6%	10.6%
August	364,842	394,409	422,807	484,018	529,669	568,714	595,142	601,544	631,467	445,559	10.9%	10.9%	10.9%
September	389,985	418,832	425,369	465,346	478,000	600,312	644,986	677,455	661,126	438,910	10.8%	10.8%	10.8%
October	382,464	399,283	411,105	470,670	508,130	627,462	633,178	308,815	659,689	412,016	10.1%	10.1%	10.1%
November	241,116	256,691	284,727	344,176	380,138	425,329	448,384	428,549	453,880	295,627	7.3%	7.3%	7.3%
December	183,018	208,670	208,911	229,605	273,789	314,063	353,219	385,089	421,448	221,448	5.4%	5.4%	5.4%
January	151,838	171,854	167,041	230,428	239,835	278,577	273,023	298,624	188,535	188,535	4.6%	4.6%	4.6%
February	162,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	282,741	282,741	5.6%	5.6%	5.6%
March	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,834	282,475	282,475	6.9%	6.9%	6.9%
April	321,785	343,761	383,319	372,410	439,751	498,805	468,598	521,416	355,375	355,375	8.2%	8.2%	8.2%
May	372,828	381,168	396,744	431,077	538,127	533,365	593,084	619,821	396,627	396,627	9.7%	9.7%	9.7%
June	372,828	381,168	396,744	431,077	538,127	533,365	593,084	619,821	396,627	396,627	9.7%	9.7%	9.7%
Annual Totals	3,431,506	3,764,880	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	5,883,856	3,058,363	4,078,690	100.0%	100.0%	100.0%

	By Calendar Year										Percent of Total Year		
	2011	2012	2013	2014	2015	2016	2017	2018	2019	Completed Cal Years Average	Mth	Qtr	Semi
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change				
1st Quarter Trend	1,088,315	1,224,278	1,224,278	1,254,176	1,254,176	1,254,176	1,388,303	1,155,000	1,484,972	1,856,259	7.0%	7.0%	7.0%
2nd Quarter Trend	806,598	864,644	864,644	904,743	904,743	904,743	1,004,451	1,154,781	1,434,781	1,434,781	5.0%	5.0%	5.0%
3rd Quarter Trend	559,559	647,782	647,782	692,844	692,844	692,844	761,225	908,589	908,589	1,030,059	4.3%	4.3%	4.3%
4th Quarter Trend	979,034	1,027,966	1,027,966	1,098,860	1,098,860	1,098,860	1,232,477	1,481,485	1,481,485	1,631,708	6.3%	6.3%	6.3%
1st Half Trend	1,882,913	2,088,922	2,088,922	2,153,919	2,153,919	2,153,919	2,442,754	3,063,589	3,063,589	3,291,039	6.1%	6.1%	6.1%
2nd Half Trend	1,538,592	1,675,858	1,675,858	1,798,704	1,798,704	1,798,704	2,013,702	2,391,867	2,391,867	2,661,767	5.6%	5.6%	5.6%
Annual Totals	4,078,690	4,078,690	4,078,690	4,078,690	4,078,690	4,078,690	4,078,690	4,078,690	4,078,690	4,078,690	100.0%	100.0%	100.0%

	By Calendar Year										Percent of Total Year		
	2011	2012	2013	2014	2015	2016	2017	2018	2019	Completed Cal Years Average	Mth	Qtr	Semi
	% 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	4.5%	4.5%	4.5%
February	162,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	0	226,741	5.4%	5.4%	5.4%
March	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,834	0	282,475	6.8%	6.8%	6.8%
April	284,421	303,037	318,797	372,410	439,751	498,805	468,598	521,416	0	335,375	8.0%	8.0%	8.0%
May	321,785	343,761	383,319	428,980	538,127	533,365	593,084	619,821	0	396,627	9.5%	9.5%	9.5%
June	372,828	381,168	396,744	431,077	538,127	533,365	593,084	619,821	0	403,181	9.6%	9.6%	9.6%
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	0	446,264	10.7%	10.7%	10.7%
August	394,409	422,807	484,018	529,669	568,714	595,142	601,544	631,467	0	460,413	11.0%	11.0%	11.0%
September	418,832	425,369	465,346	478,000	600,312	644,986	677,455	661,126	0	470,515	11.2%	11.2%	11.2%
October	399,283	411,105	470,670	508,130	527,462	633,178	308,815	659,689	0	443,468	10.6%	10.6%	10.6%
November	256,691	284,727	344,176	380,139	425,329	448,384	428,549	453,880	0	317,872	7.6%	7.6%	7.6%
December	208,670	208,911	229,605	273,789	314,063	353,219	385,089	421,448	0	212,204	5.1%	5.1%	5.1%
Annual Totals	3,627,514	3,834,677	4,234,458	4,560,781	5,491,293	5,812,739	5,690,273	5,813,713	0	4,183,660	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 16.66%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues

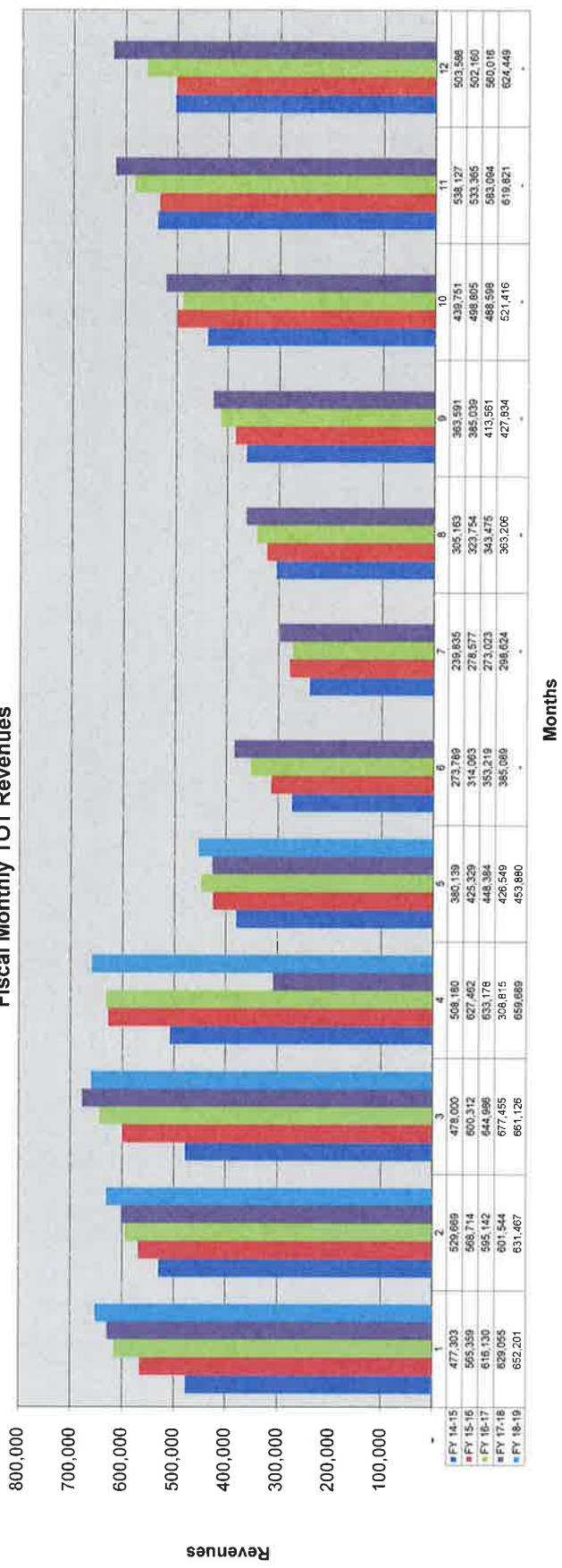
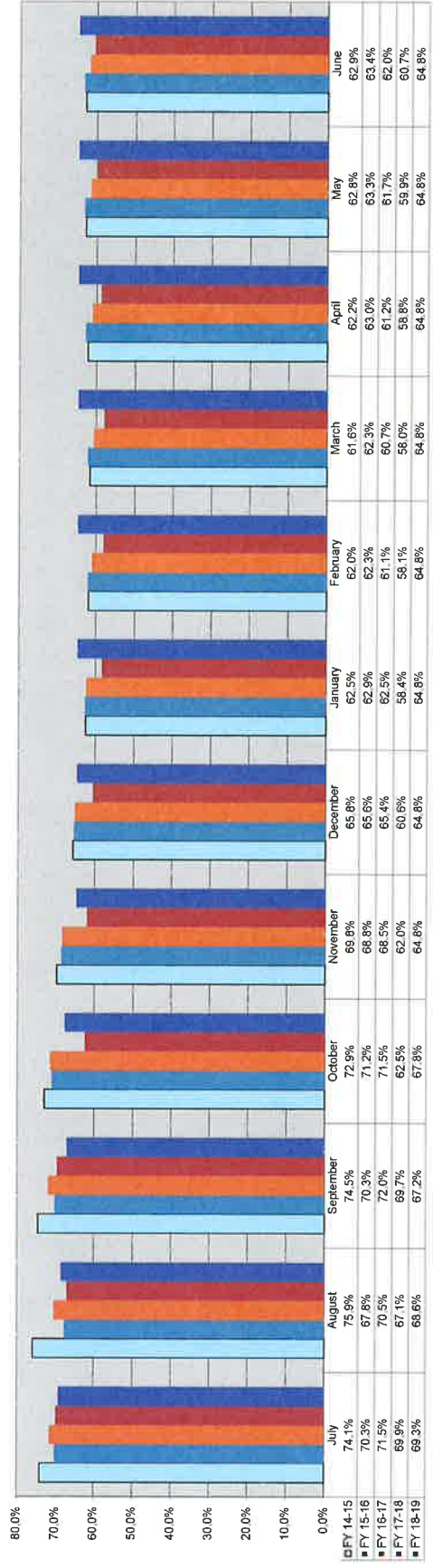


Chart 4

City of Cajistoga
Monthly Occupancy Rates - All Types



City of Calistoga
Average Monthly Rates - All Types

Chart 5

