



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD: Collections through December, 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

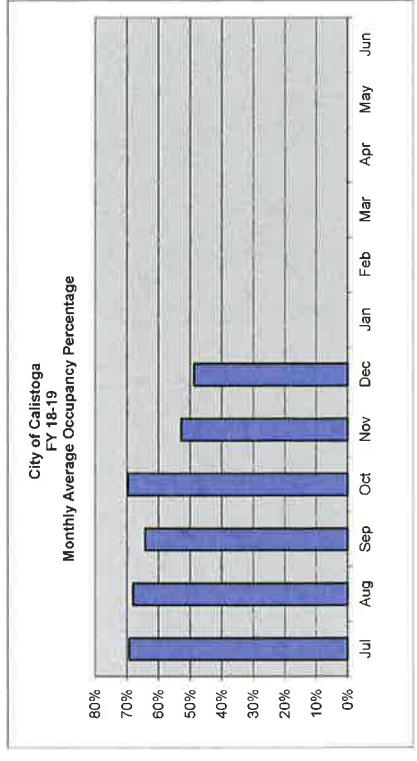
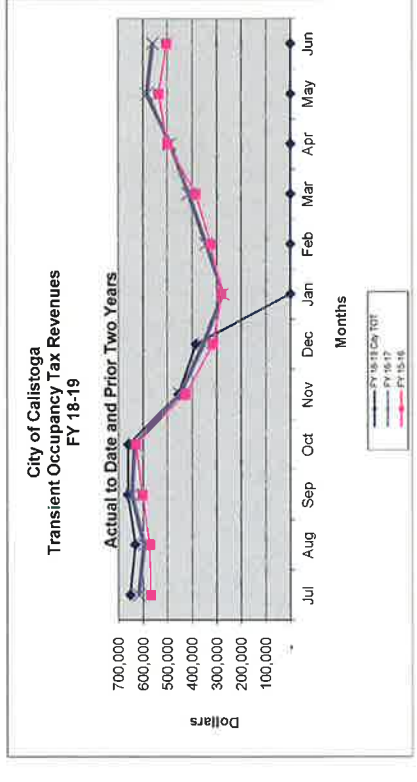
PREPARED BY: Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE: February 6, 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	384,313							3,442,676
NVTID Tax	2%													
Local TID Allocation (25%)		27,175	26,311	27,547	27,487	18,912	16,013							143,445
County TID Allocation (7.4%)		80,438	77,881	81,539	81,362	55,979	47,399							424,597
City Administration (1%)		1,087	1,052	1,102	1,099	756	641							5,738
Total NVTID Tax		108,700	105,244	110,188	109,948	75,647	64,052							573,779
Occupancy and Daily Rates														
Room Nights Available		22,816	22,937	22,380	23,146	22,380	22,653							136,312
Room Nights Rented		15,801	15,599	14,365	16,108	11,806	11,045							84,724
Average Occupancy Percentage		69%	68%	64%	70%	53%	49%							62%
Average Room Rate		\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	\$ 320.37	\$ 289.96							\$ 338.62

	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	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	5,883,856
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	498,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	363,591	439,751	538,127	503,686	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	3,950,623
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	3,764,680
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	217,336	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	453,880	384,313							
Actual TOT Revenue		10,565	17,892	(31,077)	10,681	(5,713)	(8,478)							3,442,676
Difference from Latest Estimate														(6,129)



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

CHART 2

	By Fiscal Year												Completed FY Years Average	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	Semi
	% Change		% Change		% Change		% Change		% Change		% Change			% Change		% Change		% Change				
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%	628,055	2.1%	652,201	3.7%	432,082	10.6%		
August	364,842	9.6%	394,409	8.1%	422,807	7.2%	488,018	15.4%	529,669	8.6%	568,714	7.4%	601,544	4.6%	601,544	1.1%	631,467	5.0%	445,559	10.6%		
September	369,985	5.6%	418,832	13.2%	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	677,455	5.0%	677,455	0.0%	661,126	-2.4%	438,910	10.8%		
October	382,464	9.6%	389,283	4.4%	411,105	3.0%	470,671	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.9%	308,815	-51.2%	659,688	113.6%	472,016	10.1%		
November	241,116	10.9%	256,691	6.5%	284,727	10.9%	344,178	20.9%	390,139	10.4%	425,329	5.4%	448,384	5.4%	428,549	-4.9%	453,880	6.4%	295,767	7.3%		
December	183,018	21.2%	208,670	14.0%	208,911	0.1%	229,605	9.9%	273,789	19.2%	314,063	14.7%	353,219	12.5%	365,089	9.0%	384,313	-0.2%	221,448	5.4%		
January	151,838	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%	188,535	4.6%	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	6.1%	363,206	5.7%	226,741	5.6%	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	5.5%	413,561	7.4%	427,834	3.5%	282,475	6.9%	282,475	6.9%		
April	384,421	19.8%	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	488,588	13.4%	488,588	-2.0%	521,416	6.7%	335,375	8.2%	335,375	8.2%		
May	372,828	4.6%	343,761	6.8%	383,319	11.5%	426,980	11.9%	538,127	25.4%	533,365	-0.9%	583,084	9.3%	619,621	6.3%	396,627	9.7%	396,627	9.7%		
June	372,828	17.2%	381,168	2.2%	395,744	4.1%	431,077	8.7%	503,586	16.6%	502,160	-0.3%	502,160	-0.0%	624,449	11.5%	624,449	11.5%	403,181	9.5%		
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%	3,442,876	-41.5%	4,078,696	100.0%	100.0%	100.0%

	By Calendar Year																	
	2011		2012		2013		2014		2015		2016		2017		2018		2019	
	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change	
1st Quarter Trend	1,086,315	9.9%	1,224,278	12.7%	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,944,704	4.8%	1,944,704	1.9%
2nd Quarter Trend	805,588	12.4%	864,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,106	11.3%	1,366,854	17.6%	1,434,781	5.0%	1,120,452	-21.6%	1,497,882	33.7%
3rd Quarter Trend	559,568	13.2%	647,792	15.8%	692,844	7.0%	781,225	12.8%	908,589	16.3%	967,369	6.7%	1,030,059	4.3%	1,089,684	5.8%	1,089,684	0.0%
4th Quarter Trend	979,034	13.5%	1,027,986	5.0%	1,093,860	6.5%	1,230,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.3%	1,765,686	8.2%	1,765,686	0.0%
1st Half Trend	1,892,913	11.0%	2,088,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,647,060	9.4%	3,101,239	17.2%	3,291,039	6.1%	3,028,506	-8.0%	3,442,876	13.7%
2nd Half Trend	1,538,592	13.4%	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,661,767	5.6%	2,853,350	7.3%	2,853,350	0.0%	2,853,350	0.0%

	By Calendar Year												Completed Cal Years Average	Percent of Total Year								
	2011		2012		2013		2014		2015		2016			2017		2018		2019		Mth	Qtr	Semi
	% Change		% Change		% Change		% Change		% Change		% Change			% Change		% Change		% Change				
January	151,838	171,654	187,041	230,428	239,835	278,577	273,023	298,624	0	0	0	0	0	0	0	0	0	188,535	4.5%			
February	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	0	0	0	0	0	0	0	0	0	226,741	5.4%			
March	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,834	0	0	0	0	0	0	0	0	0	282,475	5.7%			
April	284,421	303,037	318,797	372,410	439,751	488,588	521,416	533,365	0	0	0	0	0	0	0	0	0	335,375	8.0%			
May	321,785	343,761	383,319	428,990	538,127	533,365	583,084	619,621	0	0	0	0	0	0	0	0	0	396,627	9.4%			
June	372,828	381,168	386,744	431,077	503,586	502,160	624,449	624,449	0	0	0	0	0	0	0	0	0	403,181	9.6%			
July	411,037	406,000	488,018	477,303	565,359	616,130	629,055	652,201	0	0	0	0	0	0	0	0	0	446,264	10.6%			
August	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	0	0	0	0	0	0	0	0	0	460,413	10.9%			
September	418,832	425,369	465,346	478,000	600,312	644,986	677,455	661,126	0	0	0	0	0	0	0	0	0	470,515	11.2%			
October	395,283	411,105	470,671	508,180	627,462	633,178	308,815	659,688	0	0	0	0	0	0	0	0	0	443,468	10.5%			
November	256,691	284,727	344,178	390,139	425,329	448,384	428,549	453,880	0	0	0	0	0	0	0	0	0	317,872	7.5%			
December	208,670	208,911	229,605	273,789	314,063	353,219	384,313	384,313	0	0	0	0	0	0	0	0	0	241,766	5.7%			
Annual Totals:	3,627,514	3,834,677	4,234,458	4,660,781	5,491,293	5,812,939	6,296,026	6,296,026	0	0	0	0	0	0	0	0	0	4,213,223	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

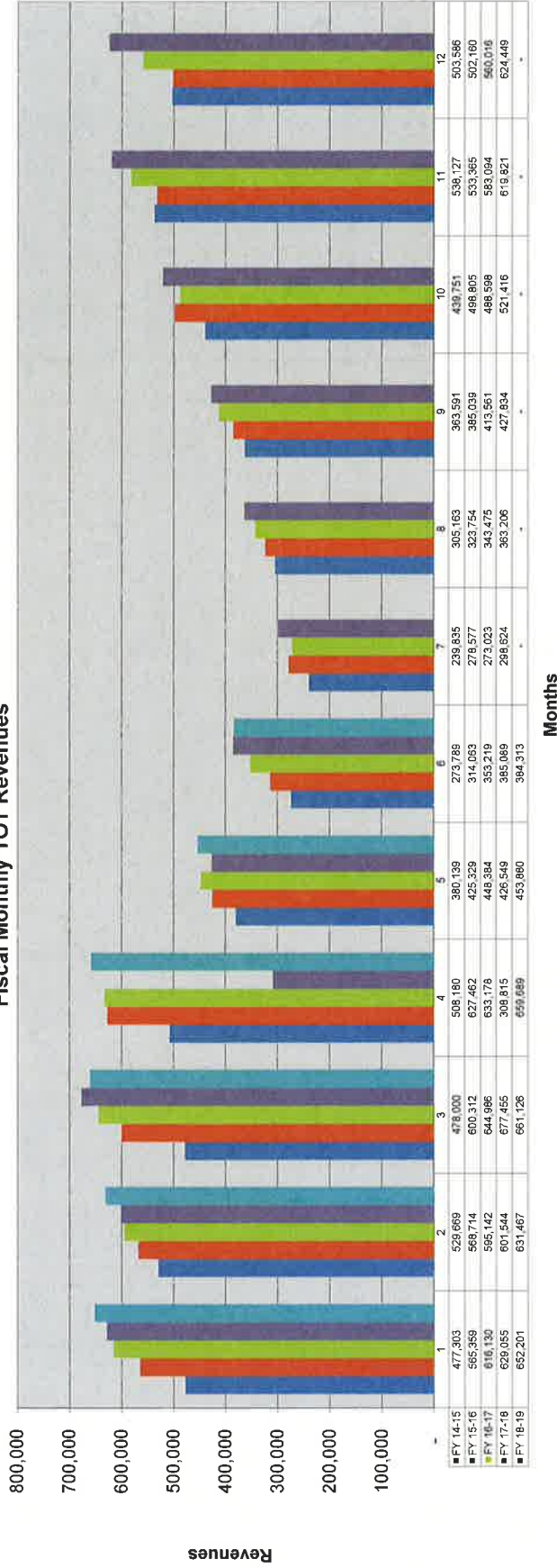


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

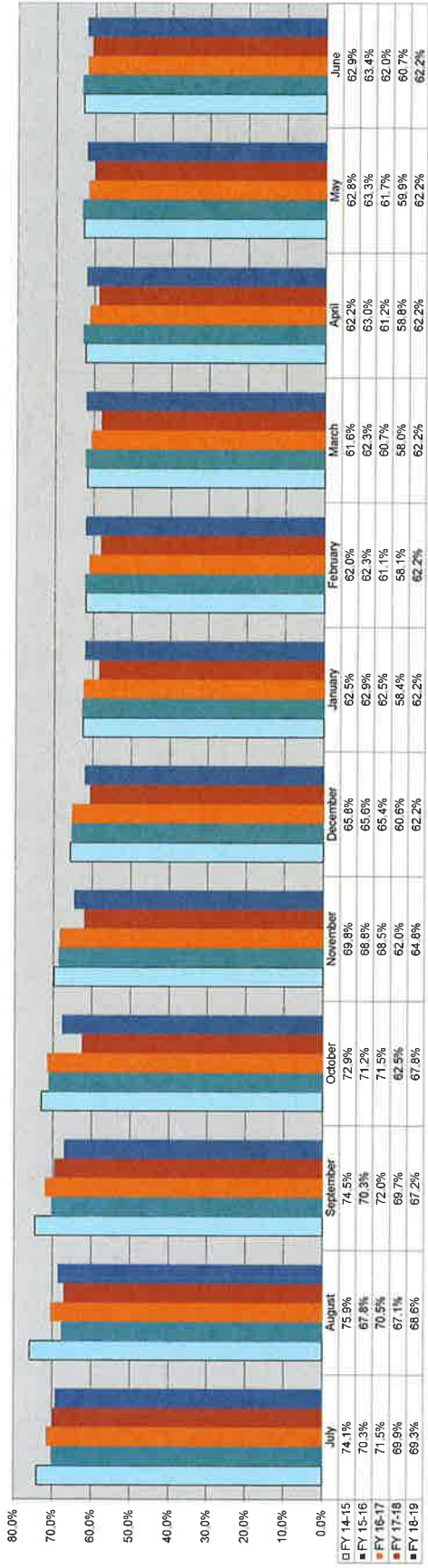


Chart 5

City of Calistoga
Average Monthly Rates - All Types

