



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD:
TAX RATE:

Collections through January, 2019
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:

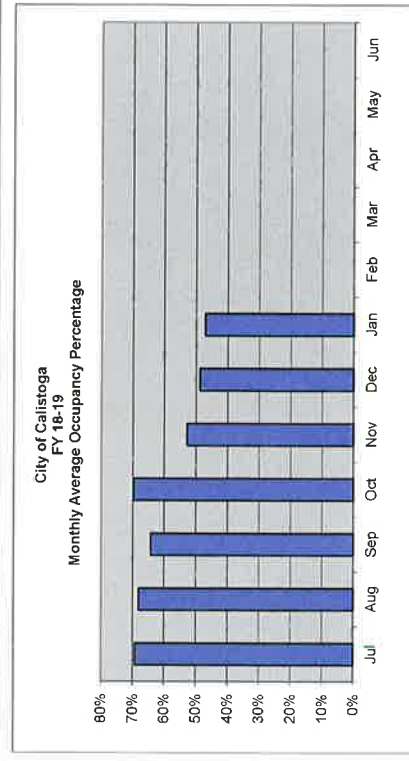
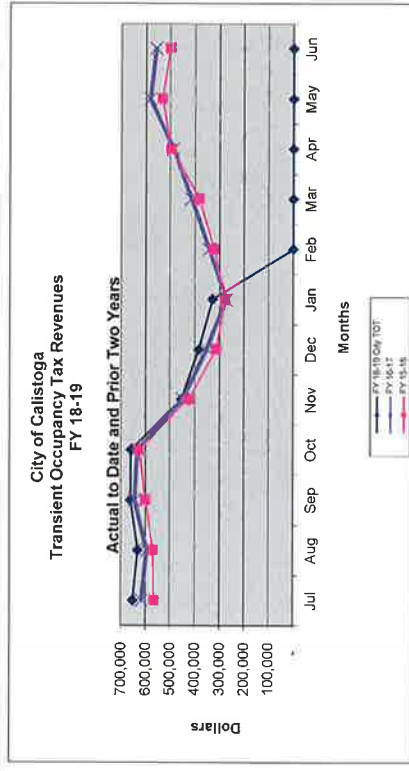
Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE:

March 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													
FY 18-19 City TOT	652,201	631,467	661,126	659,689	453,880	384,313	328,601						
NVTID Tax													3,771,277
Local TID Allocation (25%)	27,175	26,311	27,547	27,487	18,912	16,013	13,692						157,137
County TID Allocation (74%)	80,438	77,881	81,539	81,362	55,979	47,399	40,527						485,124
City Administration (1%)	1,087	1,052	1,102	1,099	756	641	548						6,285
Total NVTID Tax	108,700	105,244	110,188	109,948	75,647	64,052	54,767						628,546
Occupancy and Daily Rates													
Room Nights Available	22,816	22,937	22,380	23,146	22,380	22,653	22,289						158,601
Room Nights Rented	15,801	15,599	14,365	16,108	11,806	11,045	10,504						95,228
Average Occupancy Percentage	69%	68%	64%	70%	53%	49%	47%						60%
Average Room Rate	\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	\$ 320.37	\$ 289.96	\$ 260.69						\$ 330.02
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	
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	
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	
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	503,566	
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	
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	396,744	
FY 11-12	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,360	303,037	343,761	381,168	
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	
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	317,950	
TOT Revenues - Average of Nine Years	467,817	477,478	491,927	454,451	336,050	256,381	218,036	289,272	321,723	384,967	451,048	454,446	
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%	
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	
Revised Estimate													
Actual TOT Revenue	652,201	631,467	661,126	659,689	453,880	384,313	328,601						3,771,277
Difference from Latest Estimate	10,565	17,892	(31,077)	10,681	(5,713)	(8,478)	24,004						17,875



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

CHART 2

	By Fiscal Years																					
	FY 10-11	% Change	FY 11-12	% Change	FY 12-13	% Change	FY 13-14	% Change	FY 14-15	% Change	FY 15-16	% Change	FY 16-17	% Change	FY 17-18	% Change	FY 18-19	% Change	Percent of Total Year			
																			Mth	Qtr	Seml	
July	351,488	13.7%	411,037	16.8%	406,000	-1.2%	444,939	9.6%	477,303	7.3%	565,359	18.4%	616,130	9.0%	629,055	2.1%	632,201	3.7%	432,062	10.0%		
August	364,842	9.8%	394,409	8.1%	422,807	7.2%	488,018	15.4%	529,669	8.5%	566,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	445,559	10.9%		
September	369,985	6.6%	418,632	13.2%	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%	661,126	-2.4%	438,910	10.9%		
October	392,464	9.6%	395,283	4.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.9%	308,815	-51.2%	659,689	113.6%	412,016	10.1%		
November	241,116	10.9%	258,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,328	11.9%	448,384	5.4%	426,549	-4.9%	453,880	6.4%	295,767	7.3%		
December	183,016	-21.2%	208,670	14.0%	208,911	0.1%	229,605	9.9%	273,769	19.2%	314,063	14.7%	353,219	12.9%	385,089	9.0%	384,313	-0.2%	221,448	5.4%		
January	151,838	15.8%	171,854	13.2%	187,041	8.6%	230,428	23.2%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	288,624	3.7%	328,601	10.0%	188,535	4.6%		
February	182,493	19.6%	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%	363,206	0.0%	282,741	5.6%		
March	225,227	7.7%	257,380	14.3%	257,380	0.0%	318,561	23.8%	363,591	14.1%	385,039	5.9%	413,551	7.4%	427,834	3.5%	427,834	0.0%	292,475	6.9%		
April	321,785	4.6%	343,761	6.8%	318,797	-5.2%	438,571	16.8%	438,571	0.0%	498,805	13.4%	488,598	-2.0%	521,416	6.7%	521,416	0.0%	335,375	8.2%		
May	372,928	17.2%	381,168	2.2%	386,744	1.4%	431,077	8.7%	503,586	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	624,449	0.0%	398,627	9.7%		
Annual Totals	3,431,506	12.1%	3,764,680	9.7%	3,950,623	4.9%	4,456,456	12.6%	5,037,134	13.0%	5,622,939	11.6%	5,952,806	5.9%	5,893,856	-1.2%	3,771,277	-35.9%	4,078,696	100.0%	100.0%	100.0%

Fiscal Quarters

	2011	2012	2013	2014	2015	2016	2017	2018	2019	
1st Quarter Trend	1,086,315	9.9%	1,224,278	12.7%	1,254,176	2.4%	1,399,303	11.5%	1,484,972	6.2%
2nd Quarter Trend	800,598	12.4%	864,444	7.9%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%
3rd Quarter Trend	559,558	13.2%	647,702	15.8%	692,844	7.0%	781,225	12.8%	908,589	16.3%
4th Quarter Trend	979,034	13.5%	1,027,960	5.0%	1,098,860	6.9%	1,232,477	12.2%	1,481,465	20.2%
1st Half Trend	1,892,913	11.0%	2,088,922	10.4%	2,159,919	3.4%	2,442,754	13.1%	2,647,080	8.4%
2nd Half Trend	1,538,592	13.4%	1,675,758	8.6%	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%
Annual Totals	3,431,506	12.1%	3,764,680	9.7%	3,950,623	4.9%	4,456,456	12.6%	5,037,134	13.0%

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	288,624	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	365,039	413,551	427,834	0
April	284,421	303,037	318,797	372,410	438,751	488,805	488,598	521,416	0
May	321,785	343,761	383,319	426,990	538,127	533,365	583,094	619,621	0
June	372,928	381,168	396,744	431,077	503,586	502,160	624,449	624,449	0
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	632,201	0
August	394,409	422,807	488,018	529,669	589,714	595,142	601,544	631,467	0
September	418,832	425,369	465,346	478,000	600,312	644,986	677,455	661,126	0
October	399,283	411,105	470,670	508,180	627,462	633,178	308,815	659,689	0
November	256,691	284,727	344,176	380,139	425,329	448,384	426,549	453,880	0
December	208,670	208,911	229,605	273,769	314,063	353,219	385,089	384,313	0
Annual Totals	3,627,514	3,834,677	4,234,468	4,660,781	5,491,293	5,812,739	5,690,273	6,296,026	0
	11.6%	5.7%	10.4%	10.1%	17.8%	5.9%	-2.1%	10.7%	-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 2019 additional 2% Napa Valley Tourist Tax Ordinance effective - Increase Tax Rate by 16.66%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues

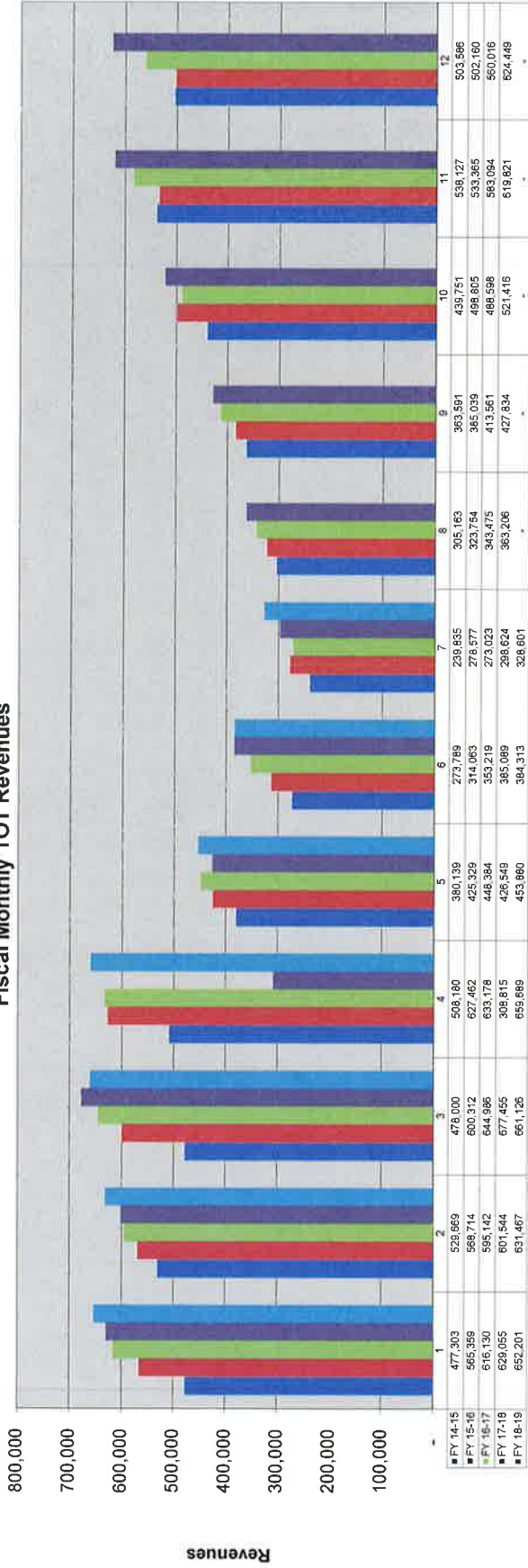


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

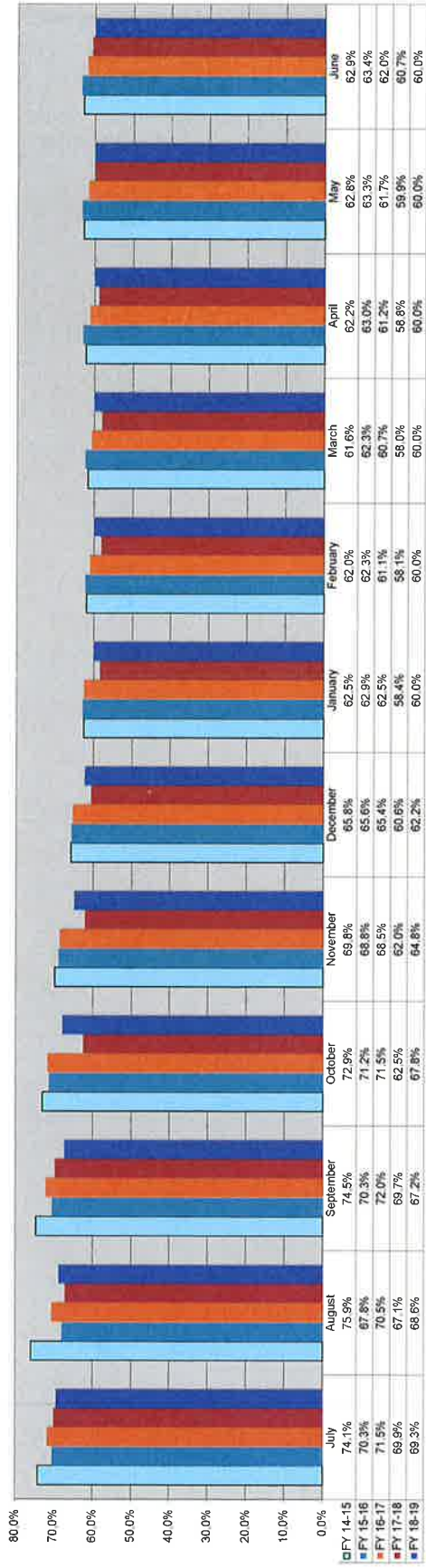


Chart 5

City of Calistoga
Average Monthly Rates - All Types

