




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD: Collections through February, 2019
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

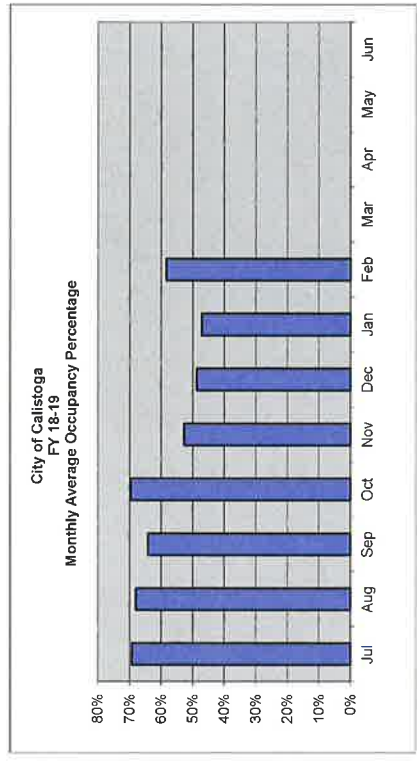
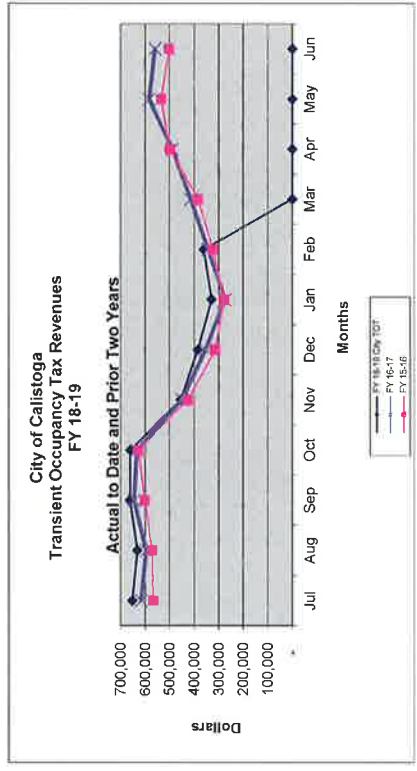
DATE: April 12, 2019

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	328,601	361,292	-	-	-	-	4,132,569
NVTID Tax	2%													
Local TID Allocation (25%)		27,175	26,311	27,547	27,487	18,912	16,013	13,692	15,054	-	-	-	-	172,190
County TID Allocation (74%)		80,438	77,881	81,539	81,362	55,979	47,399	40,527	44,559	-	-	-	-	509,684
City Administration (1%)		1,087	1,052	1,102	1,099	756	641	548	602	-	-	-	-	6,888
Total NVTID Tax		108,700	105,244	110,188	109,948	75,647	64,052	54,767	60,215	-	-	-	-	688,762
Occupancy and Daily Rates														
Room Nights Available		22,816	22,937	22,380	23,146	22,380	22,653	22,289	20,244	-	-	-	-	178,845
Room Nights Rented		15,801	15,599	14,365	16,108	11,806	11,045	10,504	11,811	-	-	-	-	107,039
Average Occupancy Percentage	69%	\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	\$ 320.37	\$ 289.96	\$ 260.69	\$ 254.91	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	60%
Average Room Rate										\$ 259.96	\$ 260.69	\$ 254.91	#DIV/0!	\$ 321.73

Estimates & Projections

City Transient Occupancy Tax	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
Prior Years Actuals														
FY 17-18	764	629,055	601,544	677,455	308,815	426,549	385,089	288,624	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	563,094	560,016	5,952,806
FY 15-16	764	585,359	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	690	477,303	529,669	478,000	508,180	380,139	239,835	273,789	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	361,168	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	372,928	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	3,082,370
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	328,601	361,292	-	-	-	-	4,132,569
Actual TOT Revenue		10,565	17,892	(31,077)	10,681	(5,713)	(8,478)	24,004	(10,994)	-	-	-	-	6,881
Difference from Latest Estimate														



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

CHART 2

	By Fiscal Year										Percent of Total Year												
	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	Completed FY Years Average	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%	652,201	3.7%	432,062	10.6%			
August	364,642	9.8%	394,409	8.1%	422,807	7.2%	486,018	15.4%	486,018	0.0%	568,714	17.4%	595,142	4.6%	601,544	1.7%	631,467	5.0%	445,559	10.9%			
September	365,985	6.6%	418,832	13.2%	425,969	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%	681,126	-2.4%	438,910	10.8%			
October	382,464	9.6%	399,293	4.4%	411,005	3.0%	470,670	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.8%	308,815	-51.2%	659,689	113.6%	412,016	10.1%			
November	241,116	10.9%	256,691	6.5%	284,727	10.9%	340,176	20.9%	380,139	10.4%	425,329	11.9%	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%	228,605	9.5%	273,769	19.2%	314,063	14.7%	353,023	12.5%	385,089	9.0%	384,313	-0.2%	221,448	5.4%			
January	151,838	15.9%	171,854	13.2%	187,041	8.8%	230,428	23.2%	238,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	188,535	4.6%			
February	182,493	18.6%	218,558	19.8%	210,935	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	361,292	-0.5%	228,741	5.6%			
March	225,227	7.7%	257,390	14.3%	295,168	14.7%	318,561	7.9%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	-	-100.0%	282,475	6.9%			
April	284,421	19.9%	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,588	-2.2%	521,416	6.7%	-	-100.0%	335,375	8.2%			
May	321,765	4.8%	343,761	6.8%	383,139	11.5%	428,990	11.9%	538,127	25.4%	533,365	-0.9%	563,094	5.9%	619,021	6.3%	-	-100.0%	296,627	9.7%			
June	372,828	17.2%	381,196	2.2%	395,744	4.1%	431,077	8.7%	503,586	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	-	-100.0%	403,181	9.9%			
Annual Totals	3,437,506	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	11.8%	5,952,806	5.9%	5,883,856	-1.2%	4,132,569	-29.8%	4,078,696	100.0%	100.0%	100.0%	100.0%

	By Calendar Year																						
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019													
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%	1,908,054	2.8%	1,944,794	1.8%					
2nd Quarter Trend	806,696	12.4%	864,544	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,854	17.6%	1,434,781	5.0%	1,120,452	-21.9%	1,407,882	33.7%					
3rd Quarter Trend	559,556	13.2%	647,792	15.8%	692,844	7.0%	781,225	12.8%	908,569	16.3%	987,369	8.7%	1,030,059	4.3%	1,089,664	5.8%	1,089,664	0.0%					
4th Quarter Trend	979,034	13.5%	1,027,966	5.0%	1,098,960	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,108	6.3%	1,765,666	8.2%	-	-100.0%					
1st Half Trend	1,892,813	11.0%	2,088,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,647,090	8.4%	3,101,239	17.2%	3,281,039	6.1%	3,028,506	-8.0%	3,442,676	13.7%					
2nd Half Trend	1,536,592	13.4%	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.5%	2,661,767	5.6%	2,855,350	7.3%	689,893	75.6%					
Annual Totals	3,627,514	11.6%	3,834,677	5.7%	3,950,623	3.1%	4,456,456	12.7%	5,037,134	13.0%	5,622,939	11.8%	5,952,806	5.9%	5,883,856	-1.2%	4,132,569	-29.8%					

	By Calendar Year										Percent of Total Year				
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019	Completed Cal Years Average	Mth	Qtr	Semi	
January	151,838	171,854	187,041	230,428	238,835	278,577	273,023	298,624	328,601	353,375	188,535	4.5%			
February	182,493	218,558	210,935	232,236	305,163	323,754	343,475	363,206	361,292	363,206	228,741	5.4%			
March	225,227	257,390	295,168	318,561	363,591	385,039	413,561	427,834	427,834	282,475	228,741	6.7%			
April	284,421	303,037	318,797	372,410	439,751	498,805	488,588	521,416	521,416	282,475	282,475	8.0%			
May	321,765	343,761	383,139	428,990	538,127	533,365	563,094	619,021	619,021	296,627	296,627	9.4%			
June	372,828	381,196	395,744	431,077	503,586	502,160	560,016	624,449	624,449	403,181	403,181	9.6%			
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	652,201	432,062	432,062	10.9%			
August	394,409	422,807	488,018	529,669	595,142	601,544	631,467	631,467	631,467	445,559	445,559	10.9%			
September	418,832	425,969	465,346	478,000	600,312	644,986	677,455	661,126	661,126	438,910	438,910	10.8%			
October	399,983	411,005	470,670	508,180	627,462	633,178	308,815	659,689	659,689	412,016	412,016	10.1%			
November	256,691	284,727	344,176	380,139	425,329	448,384	428,549	453,880	453,880	295,767	295,767	7.3%			
December	208,670	208,911	229,605	273,769	314,063	353,023	385,089	384,313	384,313	221,448	221,448	5.4%			
Annual Totals	3,627,514	3,834,677	4,234,677	4,860,761	5,491,293	5,812,739	6,296,273	6,296,273	6,296,273	4,078,696	4,078,696	100.0%	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

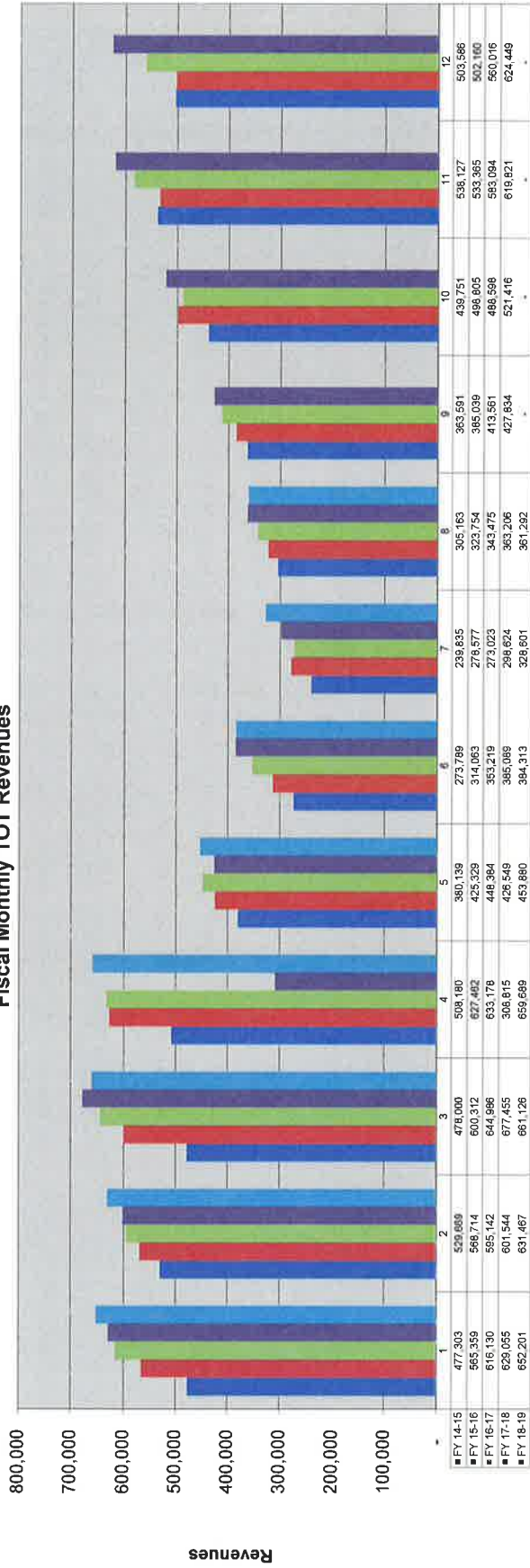
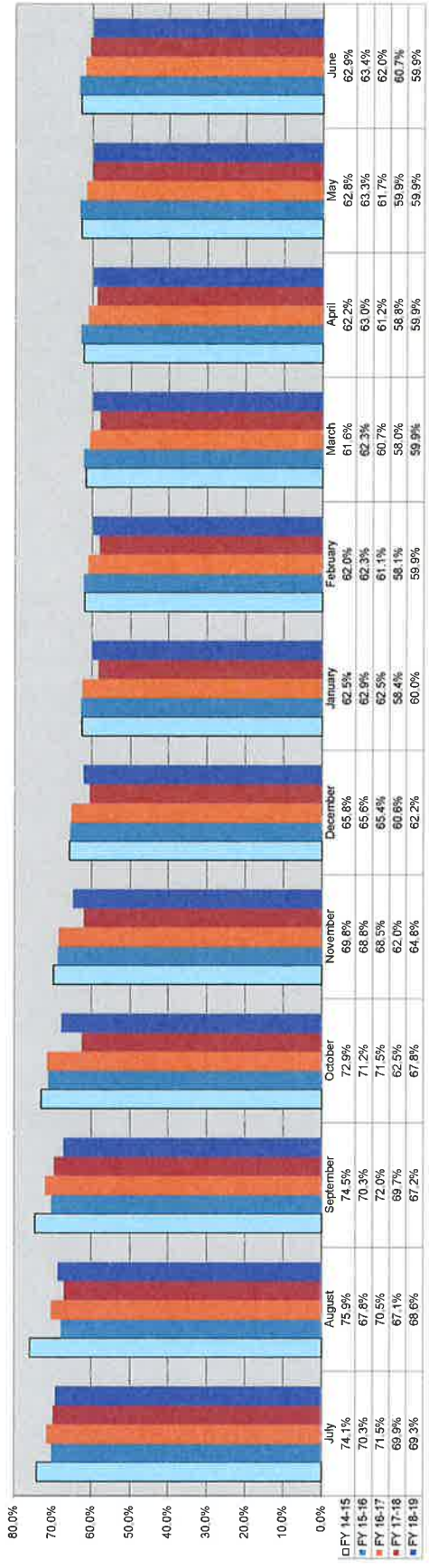


Chart 4

City of Cajistoga
Monthly Occupancy Rates - All Types



City of Callistoga
Average Monthly Rates - All Types

Chart 5

