



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD:

TAX RATE:

STATISTICS:

PREPARED BY:

DATE:

Collections through March, 2019
12 Percent

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

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

May 13, 2019

**Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2018-19**

| TOT & NVTID Revenues | Actual | | | | | | | | | | | | Total | | | | |
|-----------------------------|--------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|-----|-----|-------|---|---|---|----------------|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | | | | | |
| 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 | 452,901 | - | - | - | - | - | - | 4,585,470 |
| NVTID Tax | 2% | | | | | | | | | | | | | | | | |
| Local TID Allocation (25%) | | 27,175 | 26,311 | 27,547 | 27,487 | 18,912 | 16,013 | 13,692 | 15,054 | 18,871 | - | - | - | - | - | - | 191,061 |
| County TID Allocation (74%) | | 80,438 | 77,881 | 81,539 | 81,362 | 55,979 | 47,399 | 40,527 | 44,559 | 55,858 | - | - | - | - | - | - | 565,541 |
| City Administration (1%) | | 1,087 | 1,052 | 1,102 | 1,099 | 756 | 641 | 548 | 602 | 755 | - | - | - | - | - | - | 7,642 |
| Total NVTID Tax | | 108,700 | 105,244 | 110,188 | 109,948 | 75,647 | 64,052 | 54,767 | 60,215 | 75,483 | | | | | | | 764,245 |

| Occupancy and Daily Rates | Room Nights Available | Room Nights Rented | Average Occupancy Percentage | Average Room Rate |
|---------------------------|-----------------------|--------------------|------------------------------|-------------------|
| | 22,816 | 22,937 | 22,380 | 23,146 |
| | 15,801 | 15,599 | 14,365 | 16,108 |
| | 69% | 68% | 64% | 70% |
| | \$ 343.97 | \$ 337.34 | \$ 383.53 | \$ 341.28 |
| | \$ 289.96 | \$ 320.37 | \$ 254.91 | \$ 275.55 |
| | 61% | 58% | 47% | 49% |
| | 22,534 | 20,244 | 11,811 | 13,697 |
| | 120,736 | | | |
| | 60% | | | |
| | \$ 316.49 | | | |

| Estimates & Projections | Actual | | | | | | | | | | | | Total |
|--------------------------------------|---------|---------|-----------|---------|----------|----------|---------|----------|---------|---------|---------|---------|-----------|
| | July | August | September | October | November | December | January | February | March | April | May | June | |
| City Transient Occupancy Tax | 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 |
| Prior years Actuals | 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 16-17 | 565,359 | 568,714 | 600,312 | 627,462 | 425,329 | 314,063 | 278,577 | 323,754 | 395,089 | 496,805 | 533,365 | 502,160 | 5,622,939 |
| FY 15-16 | 477,303 | 529,669 | 478,000 | 508,180 | 380,139 | 273,789 | 239,835 | 305,163 | 363,591 | 439,751 | 538,127 | 503,566 | 5,037,134 |
| FY 14-15 | 444,939 | 488,018 | 465,346 | 470,670 | 344,176 | 229,605 | 230,428 | 232,236 | 318,561 | 372,410 | 428,990 | 431,077 | 4,496,456 |
| FY 13-14 | 406,000 | 422,807 | 425,369 | 411,105 | 284,727 | 208,911 | 187,041 | 210,635 | 285,168 | 318,797 | 383,319 | 396,744 | 3,950,623 |
| FY 12-13 | 411,037 | 394,409 | 418,832 | 399,283 | 256,691 | 208,670 | 171,854 | 218,568 | 267,380 | 303,037 | 343,761 | 381,168 | 3,764,680 |
| FY 11-12 | 351,488 | 364,842 | 369,985 | 382,464 | 241,116 | 183,018 | 151,838 | 182,483 | 225,227 | 284,421 | 321,785 | 372,828 | 3,491,506 |
| FY 10-11 | 309,043 | 332,157 | 347,058 | 348,903 | 217,338 | 151,063 | 131,104 | 153,927 | 209,149 | 237,468 | 307,171 | 317,990 | 3,062,370 |
| FY 09-10 | 467,817 | 477,478 | 491,927 | 454,451 | 336,050 | 256,381 | 218,086 | 259,272 | 321,723 | 384,967 | 451,048 | 454,446 | 4,573,597 |
| TOT Revenues - Average of Nine Years | 10.2% | 10.4% | 10.6% | 9.9% | 7.3% | 5.6% | 4.8% | 5.7% | 7.0% | 8.4% | 9.9% | 9.9% | 100.0% |
| Percent of Total Annual | 641,636 | 613,575 | 682,203 | 649,007 | 459,593 | 392,791 | 304,596 | 372,286 | 436,391 | 531,844 | 632,218 | 636,938 | 6,363,078 |
| Original Adopted Budget Estimate | | | | | | | | | | | | | |
| Revised Estimate | | | | | | | | | | | | | |
| Actual TOT Revenue | 652,201 | 631,467 | 661,126 | 659,689 | 453,880 | 384,313 | 328,601 | 361,292 | 452,901 | - | - | - | 4,585,470 |
| Difference from Latest Estimate | -10,565 | -17,892 | (31,077) | -10,681 | (5,713) | (8,478) | 24,004 | (10,994) | 16,510 | | | | 23,391 |

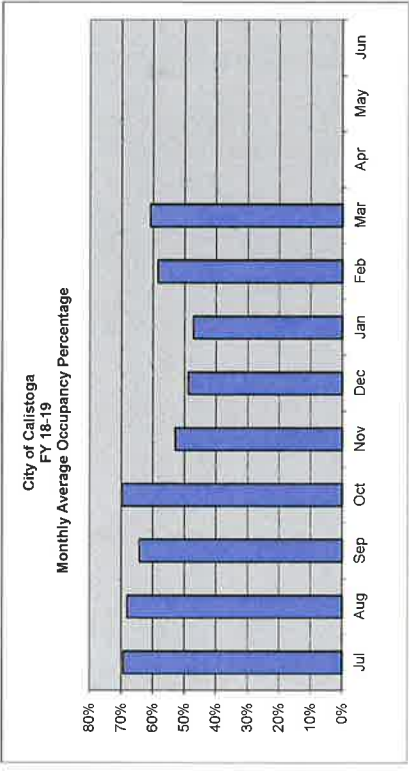
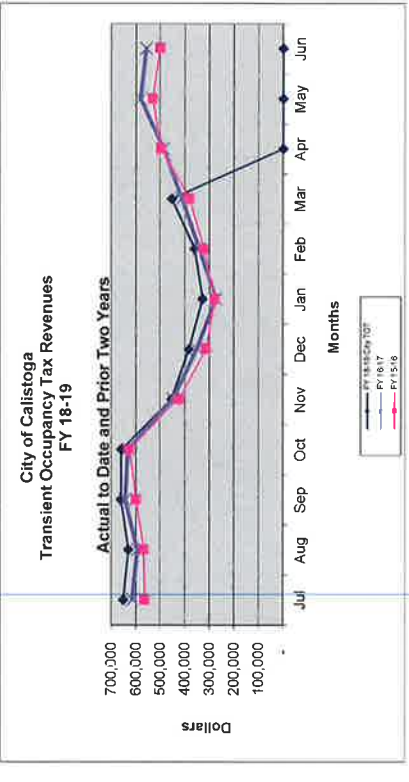


CHART 2

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

| | By Fiscal 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 | Percent of Total Year | | | |
| | | | | | | | | | | | | | | | | | | | Mth | Qtr | Semi | |
| July | 351,488 | 13.7% | 411,037 | 16.9% | 408,000 | -1.2% | 444,939 | 9.6% | 477,303 | 7.3% | 585,359 | 18.4% | 616,130 | 8.0% | 629,055 | 2.1% | 652,201 | 3.7% | 432,062 | 10.6% | | |
| August | 364,842 | 9.6% | 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 | 13.3% | 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 | 10.8% | | |
| October | 382,464 | 9.6% | 399,283 | 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 | 13.6% | 412,016 | 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% | 453,860 | 6.4% | 295,767 | 7.3% | | |
| December | 183,018 | 21.2% | 208,670 | 14.0% | 208,911 | 0.1% | 229,905 | 9.9% | 273,789 | 19.2% | 314,063 | 14.7% | 353,219 | 12.5% | 385,089 | 9.0% | 384,313 | -0.2% | 221,448 | 5.4% | | |
| January | 151,038 | 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% | 328,601 | 10.0% | 188,535 | 4.6% | | |
| February | 182,493 | 18.6% | 219,558 | 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% | 361,292 | -0.5% | 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% | 385,039 | 5.9% | 413,561 | 7.4% | 427,634 | 3.5% | 452,901 | 5.8% | 282,475 | 6.9% | | |
| April | 284,421 | 19.8% | 303,037 | 6.5% | 318,197 | 5.2% | 372,410 | 16.8% | 439,751 | 18.1% | 468,805 | 13.4% | 488,588 | -2.0% | 521,416 | 6.7% | 521,416 | -100.0% | 395,375 | 8.2% | | |
| May | 324,785 | 4.8% | 343,781 | 6.8% | 383,319 | 11.5% | 428,980 | 11.8% | 538,127 | 25.4% | 533,365 | -0.9% | 580,084 | 9.3% | 618,821 | 6.3% | 618,821 | -100.0% | 366,627 | 9.7% | | |
| June | 372,828 | 17.2% | 381,188 | 2.2% | 398,744 | 4.1% | 431,077 | 8.1% | 503,566 | 16.8% | 502,160 | -0.3% | 560,016 | 11.5% | 624,449 | 11.5% | 624,449 | -100.0% | 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% | 4,585,470 | -22.1% | 4,078,696 | 100.0% | 100.0% | 100.0% |

| By Calendar Year | | | | | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2019 |
| 1st Quarter | 1,086,315 | 1,224,278 | 1,254,176 | 1,254,176 | 1,254,176 | 1,254,176 | 1,398,303 | 1,484,972 | 1,484,972 | 1,944,794 |
| 2nd Quarter | 806,598 | 864,644 | 904,743 | 904,743 | 904,743 | 904,743 | 1,044,451 | 1,162,108 | 1,162,108 | 1,497,882 |
| 3rd Quarter | 559,558 | 547,792 | 692,844 | 692,844 | 692,844 | 692,844 | 781,225 | 908,569 | 908,569 | 1,142,794 |
| 4th Quarter | 979,034 | 1,027,960 | 1,027,960 | 1,027,960 | 1,027,960 | 1,027,960 | 1,232,277 | 1,481,455 | 1,481,455 | 1,765,980 |
| 1st Half Trend | 1,892,913 | 2,088,922 | 2,158,919 | 2,158,919 | 2,158,919 | 2,158,919 | 2,442,754 | 2,647,080 | 2,647,080 | 3,442,676 |
| 2nd Half Trend | 1,538,592 | 1,675,758 | 1,791,704 | 1,791,704 | 1,791,704 | 1,791,704 | 2,013,702 | 2,300,054 | 2,300,054 | 1,142,794 |
| Annual Totals | 3,627,514 | 3,834,677 | 4,234,677 | 4,234,677 | 4,234,677 | 4,234,677 | 5,690,273 | 6,298,026 | 6,298,026 | 1,142,794 |
| | 11.6% | 5.7% | 10.4% | 10.1% | 17.8% | 5.9% | -2.1% | 10.7% | -81.9% | |

| Fiscal Quarters | |
|-------------------|-----------|
| 1st Quarter Trend | 1,086,315 |
| 2nd Quarter Trend | 806,598 |
| 3rd Quarter Trend | 559,558 |
| 4th Quarter Trend | 979,034 |
| 1st Half Trend | 1,892,913 |
| 2nd Half Trend | 1,538,592 |

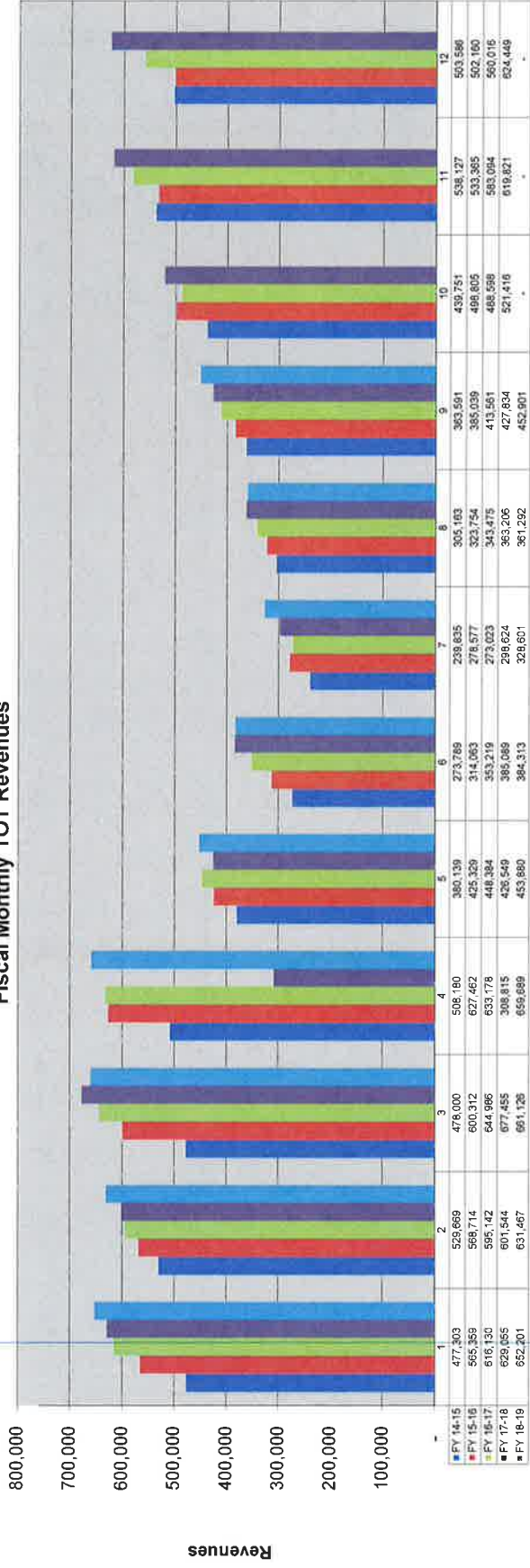
| Completed Cal Years Average | |
|-----------------------------|--------|
| 188,535 | 4.5% |
| 228,741 | 5.4% |
| 282,475 | 6.7% |
| 335,375 | 8.0% |
| 396,627 | 9.4% |
| 403,181 | 9.6% |
| 446,264 | 10.6% |
| 460,413 | 10.9% |
| 470,515 | 11.2% |
| 443,458 | 10.5% |
| 317,872 | 7.5% |
| 241,766 | 5.7% |
| 4,213,223 | 100.0% |

| Percent of Total Year | | |
|-----------------------|--------|--------|
| Mth | Qtr | Semi |
| 4.5% | 16.6% | 43.5% |
| 5.4% | 6.7% | 26.9% |
| 6.7% | 8.0% | 26.9% |
| 8.0% | 9.4% | 26.9% |
| 9.4% | 10.6% | 26.9% |
| 10.6% | 10.9% | 32.7% |
| 10.9% | 11.2% | 32.7% |
| 10.5% | 10.5% | 27.8% |
| 7.5% | 23.6% | 55.5% |
| 5.7% | 23.6% | 55.5% |
| 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



Months

Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

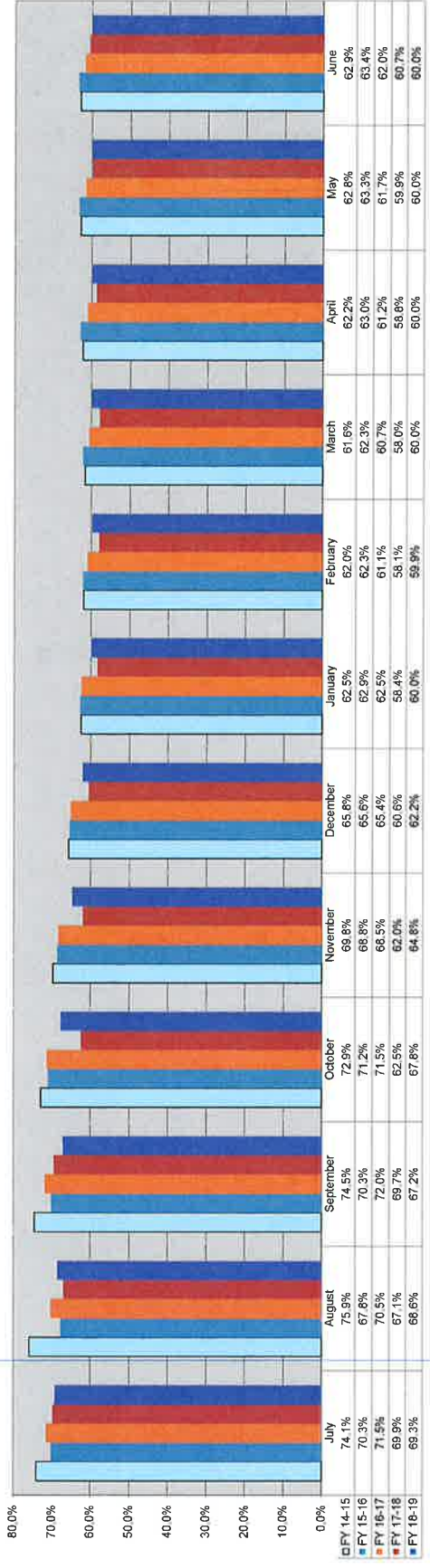


Chart 5

City of Callistoga
Average Monthly Rates - All Types

