



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD: Collections through April, 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: June 13, 2019

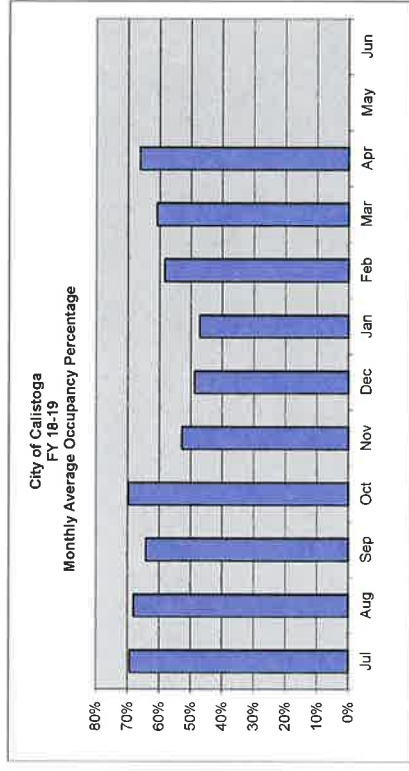
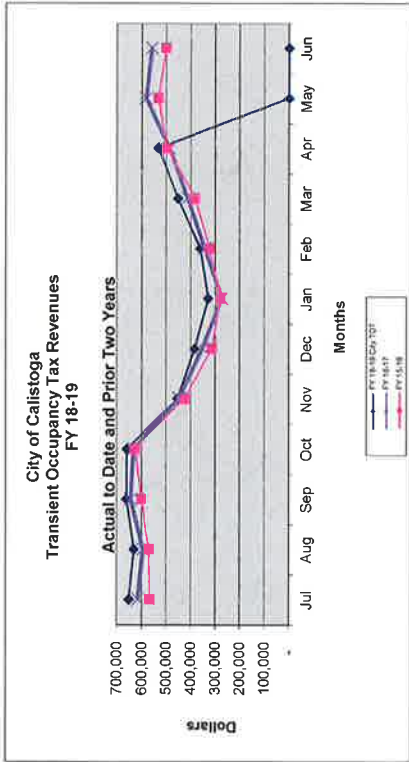
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**Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2018-19**

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	652,201	631,467	661,126	659,689	453,880	384,313	328,601	361,292	452,901	531,363	-	-	-	-	-	-	5,116,833
NVTID Tax																	
Local TID Allocation (25%)	27,175	26,311	27,547	27,487	18,912	16,013	13,692	15,054	18,871	22,140	-	-	-	-	-	-	213,201
County TID Allocation (74%)	80,438	77,881	81,539	81,362	55,979	47,399	40,527	44,559	55,858	65,535	-	-	-	-	-	-	631,076
City Administration (1%)	1,087	1,052	1,102	1,099	756	641	548	602	755	886	-	-	-	-	-	-	8,528
Total NVTID Tax	108,700	105,244	110,188	109,948	75,647	64,052	54,767	60,215	75,483	88,560	-	-	-	-	-	-	852,805

Occupancy and Daily Rates	July	August	September	October	November	December	January	February	March	April	May	June	Total
Room Nights Available	22,816	22,937	22,380	23,146	22,380	22,653	22,289	20,244	22,534	21,695	-	-	223,074
Room Nights Rented	15,801	15,599	14,365	16,108	11,806	11,045	10,504	11,811	13,697	14,365	-	-	135,101
Average Occupancy Percentage	69%	68%	64%	70%	53%	49%	47%	58%	61%	66%	#DIV/0!	#DIV/0!	61%
Average Room Rate	\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	\$ 320.37	\$ 289.96	\$ 260.69	\$ 254.91	\$ 275.55	\$ 308.25	\$ 308.25	\$ 317.990	\$ 315.62

Estimates & Projections	July	August	September	October	November	December	January	February	March	April	May	June	Total
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	448,394	353,219	273,023	343,475	413,561	488,598	583,094	560,016	5,952,806
FY 17-18	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 16-17	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	444,839	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 13-14	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 12-13	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 11-12	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 10-11	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
FY 09-10	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
TOT Revenues - Average of Nine Years	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%
Percent of Total Annual	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
Original Adopted Budget Estimate													
Revised Estimate	652,201	631,467	661,126	659,689	453,880	384,313	328,601	361,292	452,901	531,363	-	-	5,116,833
Actual TOT Revenue	10,565	17,892	(31,077)	10,661	(5,713)	(8,478)	24,004	(10,994)	16,510	(482)	-	-	22,909
Difference from Latest Estimate													



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

CHART 2

	By Fiscal Years											
	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	Percent of Total Year		
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi
July	351,488	411,037	406,000	444,039	477,303	565,359	616,130	629,055	652,201	432,062	10.6%	3.7%
August	364,842	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	445,559	10.9%	5.0%
September	369,985	418,832	425,369	465,346	478,000	600,312	644,986	677,455	681,126	438,910	10.8%	32.3%
October	382,464	399,283	411,105	470,670	508,180	427,462	633,178	308,815	659,689	412,016	10.1%	113.6%
November	241,116	296,691	284,727	404,176	380,139	425,329	448,384	486,549	453,880	295,767	7.3%	5.4%
December	183,018	208,670	208,911	229,605	273,789	314,063	353,219	385,089	384,313	221,448	5.4%	22.8%
January	151,838	171,854	187,041	230,428	238,835	278,577	273,023	298,624	328,601	168,535	4.6%	5.6%
February	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	361,292	225,741	5.6%	17.1%
March	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,934	452,901	262,475	6.9%	5.9%
April	284,421	303,937	318,797	372,110	438,751	488,805	488,808	521,416	531,363	338,575	8.2%	1.9%
May	321,765	345,761	383,319	428,980	533,385	563,094	563,094	619,821	396,627	396,627	9.7%	9.7%
June	372,828	381,168	396,744	431,077	503,126	502,160	560,016	624,449	403,181	403,181	9.9%	27.8%
Annual Totals	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	5,883,856	5,116,833	4,078,096	100.0%	100.0%

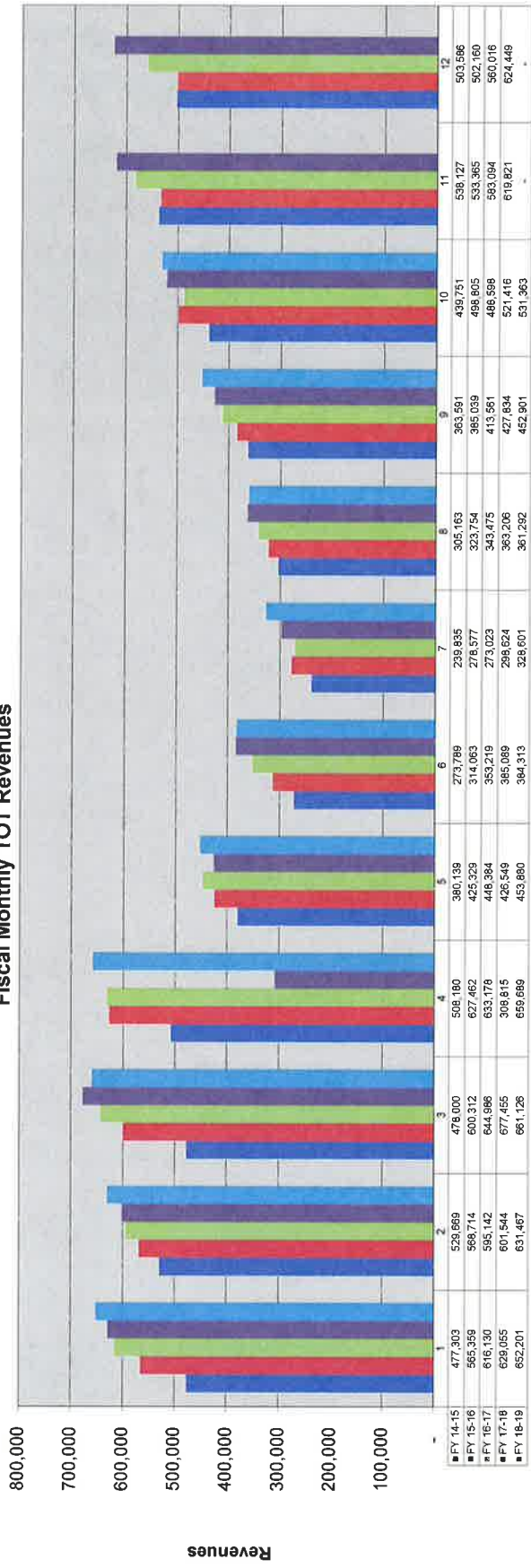
By Calendar Year												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	Percent of Total Year		
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi
1st Quarter Trend	1,086,315	1,224,278	1,254,176	1,398,303	1,484,972	1,734,385	1,856,259	1,968,054	1,844,794	1,968,054	2.8%	1.9%
2nd Quarter Trend	805,598	864,644	904,743	1,044,451	1,150,108	1,366,854	1,434,781	1,520,452	1,407,882	1,520,452	-21.5%	33.7%
3rd Quarter Trend	559,558	647,792	692,844	761,225	869,589	987,869	1,030,059	1,089,654	1,142,764	1,089,654	5.6%	4.9%
4th Quarter Trend	979,034	1,027,966	1,038,860	1,232,477	1,481,465	1,531,331	1,631,708	1,785,686	1,531,331	1,631,708	8.2%	-67.9%
1st Half Trend	1,892,813	2,098,922	2,158,919	2,442,754	2,647,080	3,101,239	3,281,039	3,442,676	3,442,676	3,442,676	-100.0%	13.7%
2nd Half Trend	1,538,692	1,675,758	1,791,704	2,013,702	2,390,054	2,521,700	2,661,767	2,855,350	1,671,156	2,855,350	7.3%	-41.4%

By Calendar Year												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	Percent of Total Year		
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi
January	151,638	171,854	187,041	230,428	239,835	278,577	273,023	298,624	328,601	188,535	4.5%	
February	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	361,292	226,741	5.4%	
March	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,934	452,901	282,475	6.7%	16.8%
April	284,421	303,937	318,797	372,410	438,751	488,805	488,808	521,416	531,363	335,375	8.0%	
May	321,765	343,761	383,319	428,980	533,365	563,094	563,094	619,821	396,627	396,627	9.4%	
June	372,828	381,168	396,744	431,077	503,566	502,160	583,094	619,821	403,181	403,181	9.6%	26.9%
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	446,264	446,264	10.6%	43.5%
August	418,832	425,369	465,346	478,000	568,714	595,142	601,544	631,467	460,413	460,413	10.9%	
September	389,283	411,105	470,670	508,180	627,462	633,176	677,455	681,126	470,515	470,515	11.2%	
October	296,691	284,727	344,176	380,139	425,329	448,384	426,849	453,880	443,458	443,458	10.5%	
November	208,670	208,911	229,605	273,789	314,063	353,219	385,089	384,313	317,872	317,872	7.5%	
December	3,627,514	3,834,458	4,234,458	4,660,781	5,491,293	5,812,739	5,690,273	6,298,026	1,674,156	2,417,666	5.7%	56.5%
Annual Totals	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	5,883,856	5,116,833	4,213,223	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

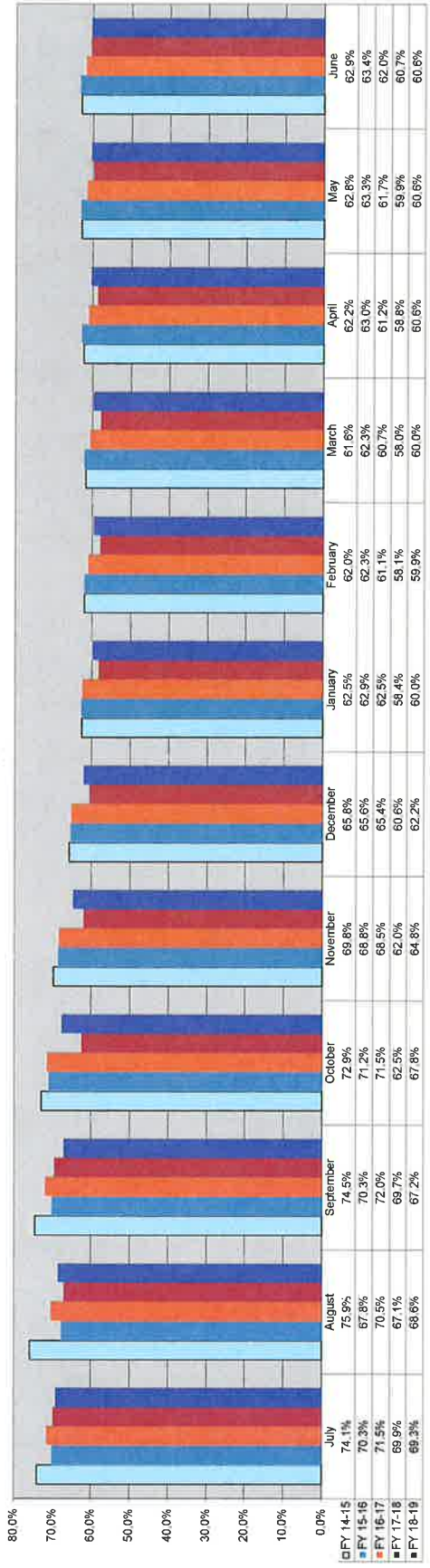
City of Calistoga Fiscal Monthly TOT Revenues



Months

Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types



City of Callistoga
Average Monthly Rates - All Types

Chart 5

