



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD:

Collections through May, 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:

July 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	452,901	532,280	644,474	-	5,762,225
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	22,178	26,853	-	240,093
County TID Allocation (74%)		80,438	77,881	81,539	81,362	55,979	47,399	40,527	44,559	55,858	65,648	79,485	-	710,674
City Administration (1%)		1,087	1,052	1,102	1,099	756	641	548	602	755	887	1,074	-	9,604
Total NVTID Tax		108,700	105,244	110,188	109,948	75,647	64,052	54,767	60,215	75,483	88,713	107,412	-	960,371
Occupancy and Daily Rates														
Room Nights Available		22,816	22,937	22,380	23,146	22,380	22,653	22,289	20,244	22,534	21,695	22,224	-	245,298
Room Nights Rented		15,801	15,599	14,365	16,108	11,806	11,045	10,504	11,811	13,697	14,365	16,175	-	151,276
Average Occupancy Percentage		69%	68%	64%	70%	53%	49%	47%	58%	61%	66%	73%	#DIV/0!	62%
Average Room Rate		\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	\$ 320.37	\$ 289.96	\$ 260.69	\$ 254.91	\$ 275.55	\$ 308.78	\$ 332.03	#DIV/0!	\$ 317.42

Estimates & Projections

	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
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	363,219	273,023	343,475	413,561	488,598	583,094	560,016	5,952,806
FY 15-16	784	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,805	533,365	502,160	5,622,839
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	503,586	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	3,950,623
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	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	372,828	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	317,980	3,052,370
TOT Revenues - Average of Nine Years		467,817	477,478	491,927	454,451	336,050	256,391	216,036	259,272	321,723	384,967	451,048	454,446	4,573,597
Percent of Total Annual		10.2%	10.4%	10.9%	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	496,391	531,844	632,218	636,938	6,363,078
Revised Estimate														
Actual TOT Revenue		652,201	631,467	661,126	659,689	453,880	384,313	328,601	361,292	452,901	532,280	644,474	-	5,762,225
Difference from Latest Estimate		10,565	17,892	(31,077)	10,681	(5,713)	(8,478)	24,004	(10,994)	16,510	436	12,257	-	36,084

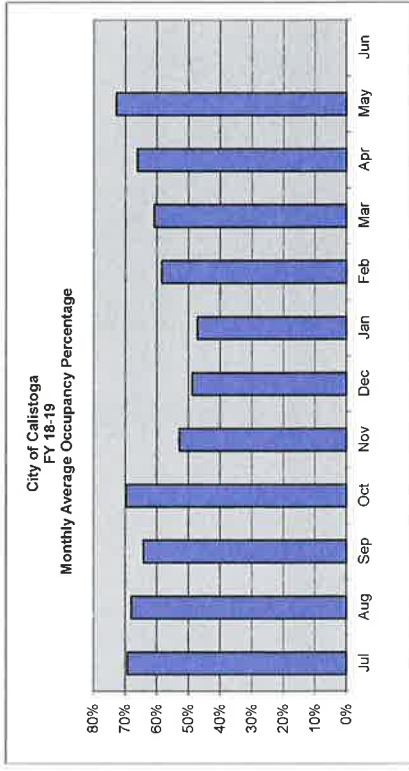
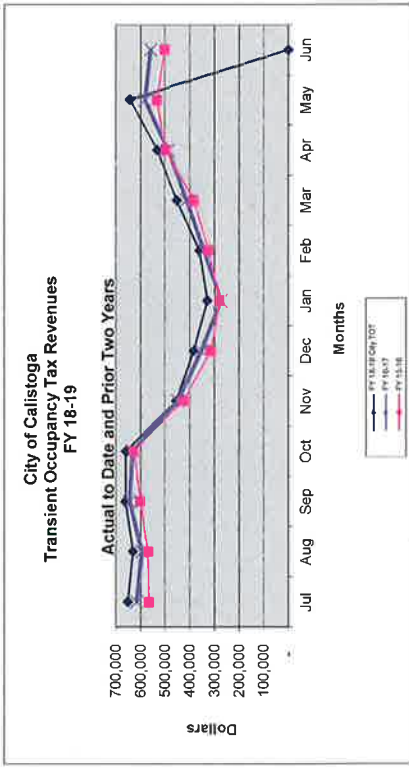


Chart 3

City of Calistoga
Fiscal Monthly TOT Revenues

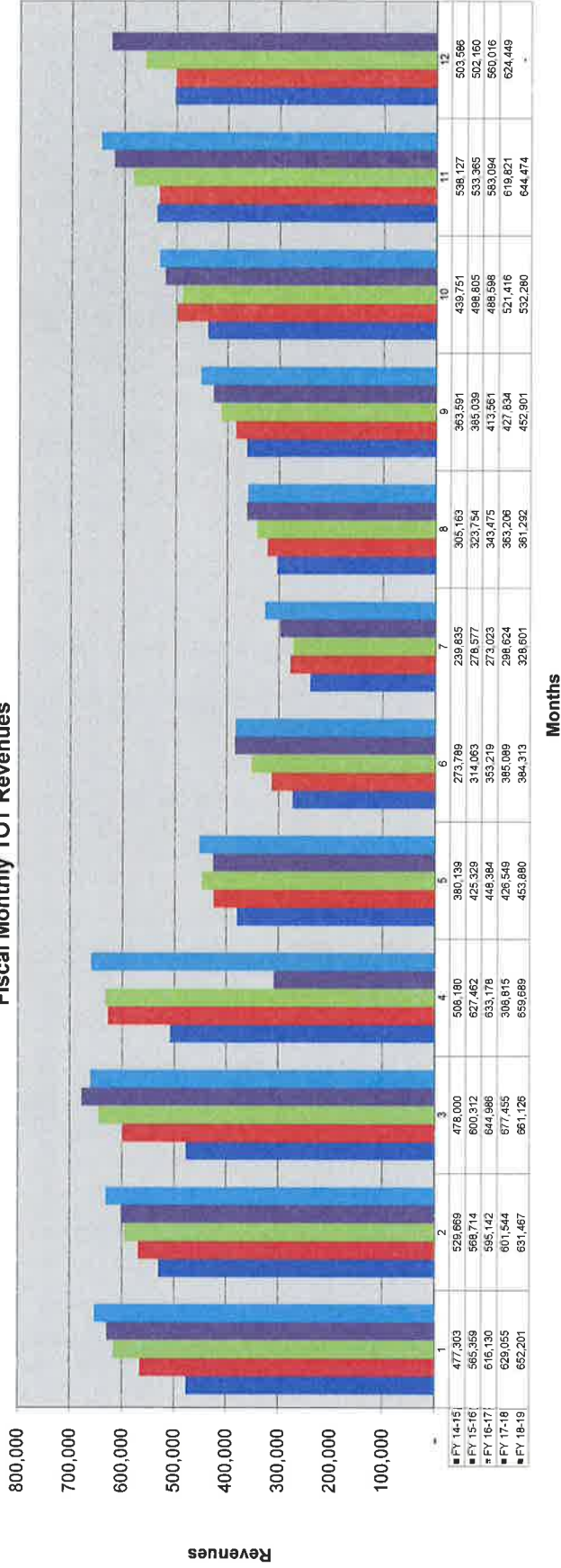


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

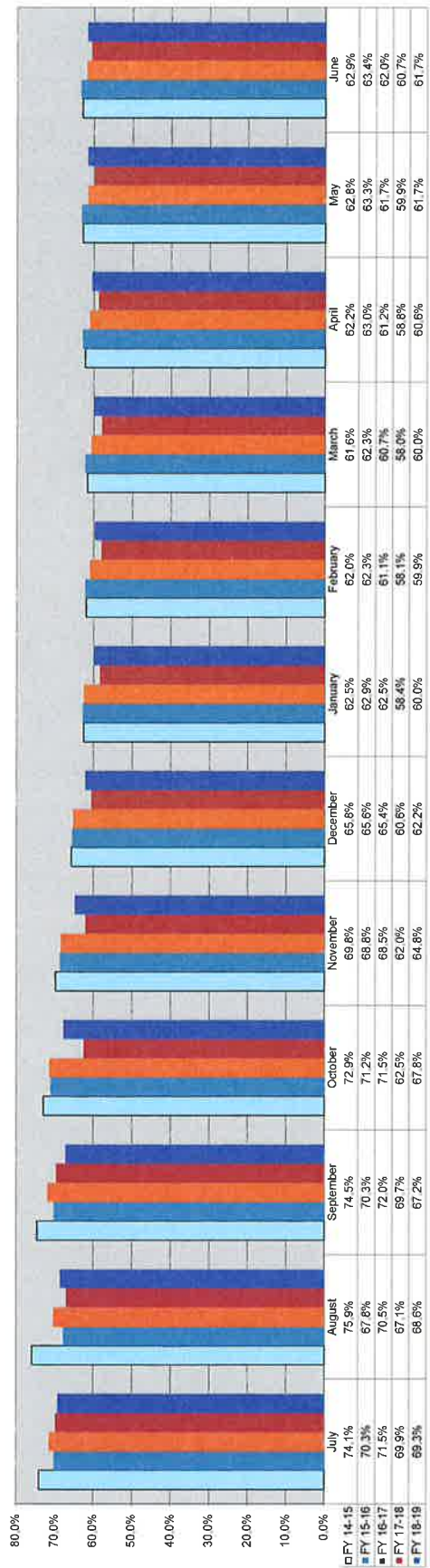


Chart 5

City of Calistoga
Average Monthly Rates - All Types

