



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD:
TAX RATE:

Collections through June, 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:

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Angela Madrigal, Senior Account Clerk

DATE:

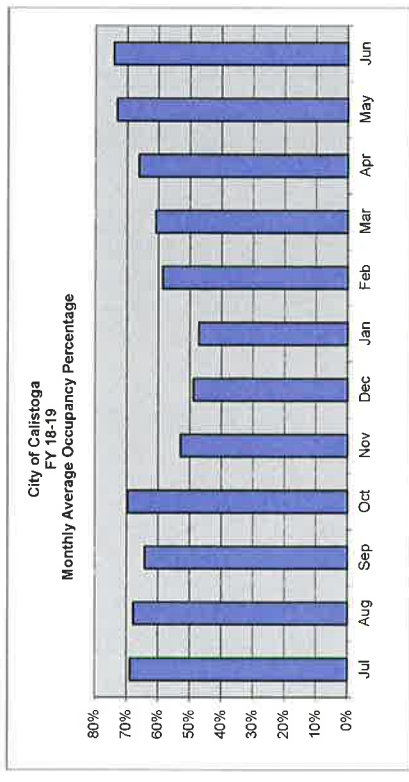
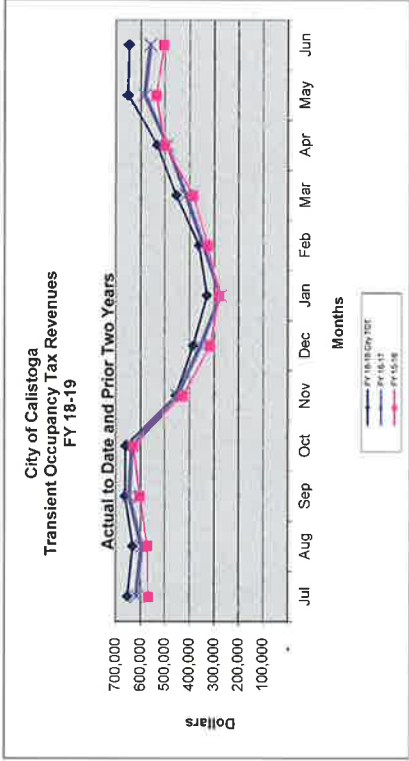
August 15, 2019

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	755												
FY 18-19 City TOT	652,201	631,467	661,126	659,689	453,880	384,313	328,601	361,292	452,901	532,280	650,402	646,663	6,414,815
NVTID Tax													
Local TID Allocation (25%)	27,175	26,311	27,547	27,487	18,912	16,013	13,692	15,054	18,871	22,178	27,100	26,944	267,284
County TID Allocation (74%)	80,438	77,881	81,539	81,362	55,979	47,339	40,527	44,559	55,858	65,648	80,216	79,755	791,160
City Administration (1%)	1,087	1,052	1,102	1,099	756	641	548	602	755	887	1,084	1,078	10,691
Total NVTID Tax	108,700	105,244	110,188	109,948	75,647	64,052	54,767	60,215	75,483	88,713	108,400	107,777	1,069,136
Occupancy and Daily Rates													
Room Nights Available	22,940	22,999	22,350	23,114	22,350	22,593	22,258	20,160	22,503	21,665	22,317	21,960	267,209
Room Nights Rented	15,801	15,599	14,365	16,108	11,806	11,045	10,504	11,811	13,697	14,365	16,315	16,291	167,707
Average Occupancy Percentage	69%	68%	64%	70%	53%	49%	47%	59%	61%	66%	73%	74%	63%
Average Room Rate	\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	\$ 320.37	\$ 289.96	\$ 260.69	\$ 254.91	\$ 275.55	\$ 308.78	\$ 332.21	\$ 330.79	\$ 318.75

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	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	816,130	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,598	583,094	560,016	560,016	5,952,806
FY 15-16	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	365,039	498,805	533,365	502,160	5,622,989
FY 14-15	477,303	529,669	478,000	508,180	380,139	273,789	239,635	305,163	369,591	439,751	538,127	503,586	5,037,134
FY 13-14	444,939	488,018	465,346	470,670	344,176	228,805	230,428	232,236	318,561	372,410	428,990	431,077	4,456,456
FY 12-13	406,000	422,807	425,389	411,105	284,727	208,911	187,041	210,635	295,168	318,797	383,319	396,744	3,950,623
FY 11-12	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 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	3,431,506
FY 08-10	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
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													
Actual TOT Revenue	652,201	631,467	661,126	659,689	453,880	384,313	328,601	361,292	452,901	532,280	650,402	646,663	6,414,815
Difference from Latest Estimate	10,565	17,892	(31,077)	10,681	(5,713)	(8,478)	24,004	(10,994)	16,510	436	18,184	9,725	51,736



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

CHART 2

	By Fiscal Years										Completed FY Years Average			Percent of Total Year		
	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							
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi					
July	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	10.6%						
August	364,842	394,409	422,807	488,018	529,669	566,714	595,142	601,544	631,467	10.9%						
September	369,985	418,832	425,369	465,346	478,000	500,312	644,986	677,455	661,126	10.8%						
October	382,464	399,283	411,105	470,670	508,180	627,462	633,178	308,815	659,889	10.1%						
November	241,116	256,691	284,727	344,176	380,139	425,329	448,384	426,549	453,880	7.3%						
December	183,018	208,670	208,911	228,605	273,789	314,063	353,219	385,089	384,313	5.4%						
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	298,624	328,601	4.6%						
February	162,493	219,558	210,835	232,266	305,163	323,754	343,475	363,206	361,292	5.6%						
March	225,227	257,380	265,168	319,311	363,591	385,039	413,561	427,934	452,901	6.9%						
April	284,421	303,037	318,797	372,410	439,751	499,905	488,598	521,416	532,280	8.2%						
May	321,785	343,761	363,319	431,077	536,127	533,365	563,094	619,821	650,402	9.9%						
June	372,828	381,168	396,744	431,077	503,586	502,160	560,016	624,449	646,663	9.7%						
Annual Totals	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	5,983,856	6,414,815	100.0%	100.0%	100.0%				

	By Calendar Year										Completed Cal Years Average			Percent of Total Year		
	2011	2012	2013	2014	2015	2016	2017	2018	2019							
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi					
1st Quarter Trend	1,096,315	1,224,278	1,254,176	1,398,303	1,484,972	1,734,385	1,856,259	1,908,054	1,944,704	4.5%						
2nd Quarter Trend	806,599	864,644	904,743	1,044,451	1,044,451	1,366,854	1,434,781	1,230,452	1,497,882	5.4%						
3rd Quarter Trend	559,559	647,732	692,844	781,225	781,225	987,359	908,599	1,089,664	1,142,794	6.7%						
4th Quarter Trend	979,034	1,027,866	1,088,860	1,252,477	1,252,477	1,534,531	1,681,465	1,765,665	1,829,345	8.0%						
1st Half Trend	1,892,813	2,098,922	2,158,919	2,442,754	2,442,754	3,107,239	3,261,039	3,028,508	3,442,676	9.4%						
2nd Half Trend	1,538,592	1,675,756	1,791,704	2,013,702	2,013,702	2,521,700	2,661,767	2,855,350	2,972,138	10.6%						
Annual Totals	3,627,514	3,834,877	4,334,458	4,660,791	4,660,791	5,690,273	5,950,273	6,296,026	6,414,815	100.0%	100.0%	100.0%				

	By Calendar Year										Completed FY Years Average			Percent of Total Year		
	2011	2012	2013	2014	2015	2016	2017	2018	2019							
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi					
January	151,938	171,854	187,041	230,428	239,835	278,577	273,023	298,624	328,601	4.5%						
February	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	361,292	5.4%						
March	225,227	257,380	295,168	318,561	363,591	395,039	413,561	427,934	452,901	6.7%						
April	284,421	303,037	318,797	372,410	439,751	499,905	488,598	521,416	532,280	8.0%						
May	321,785	343,761	363,319	428,990	539,127	533,365	583,084	619,821	650,402	9.4%						
June	372,828	381,168	396,744	431,077	503,586	502,160	560,016	624,449	646,663	9.6%						
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201		10.6%						
August	394,409	422,807	486,018	529,669	566,714	595,142	601,544	631,467		10.9%						
September	418,832	425,369	465,346	478,000	600,312	644,986	677,455	661,126		11.2%						
October	399,283	411,105	470,670	506,160	627,462	633,178	306,815	659,689		10.5%						
November	296,691	294,727	344,176	380,139	425,329	448,384	426,549	453,880		7.5%						
December	208,670	208,911	229,695	273,789	314,063	353,219	385,089	384,313		5.7%						
Annual Totals	3,627,514	3,834,877	4,334,458	4,660,791	4,660,791	5,690,273	5,950,273	6,296,026	6,414,815	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

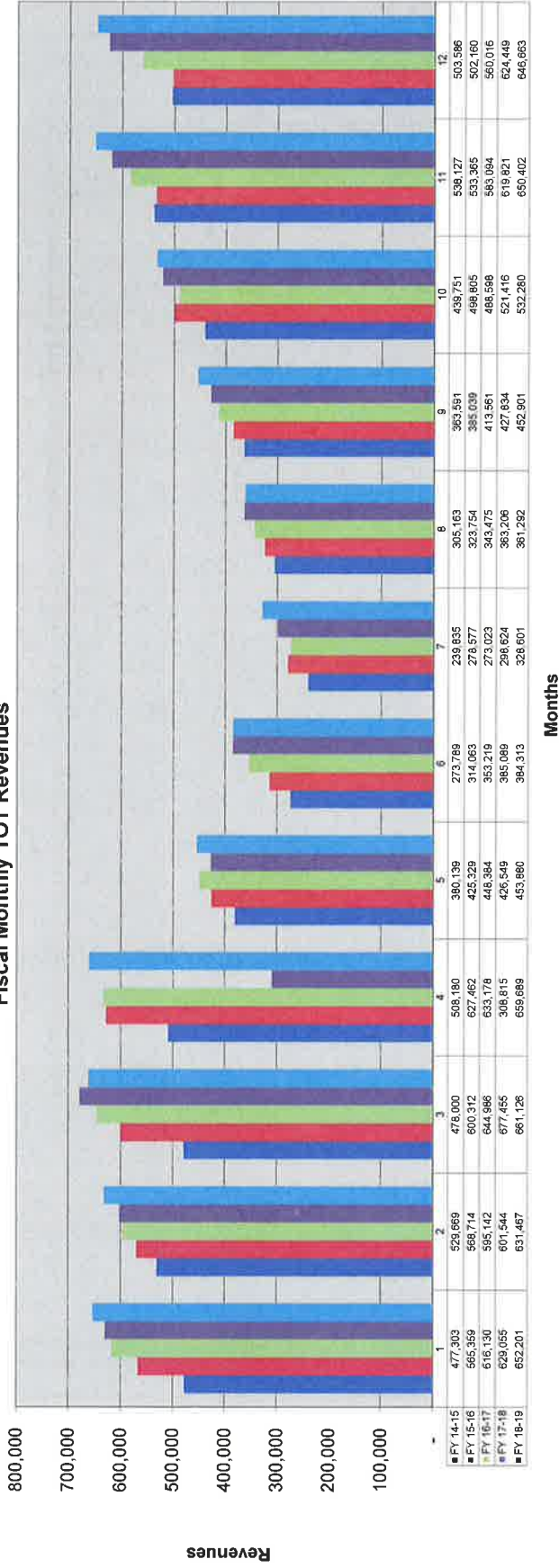


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

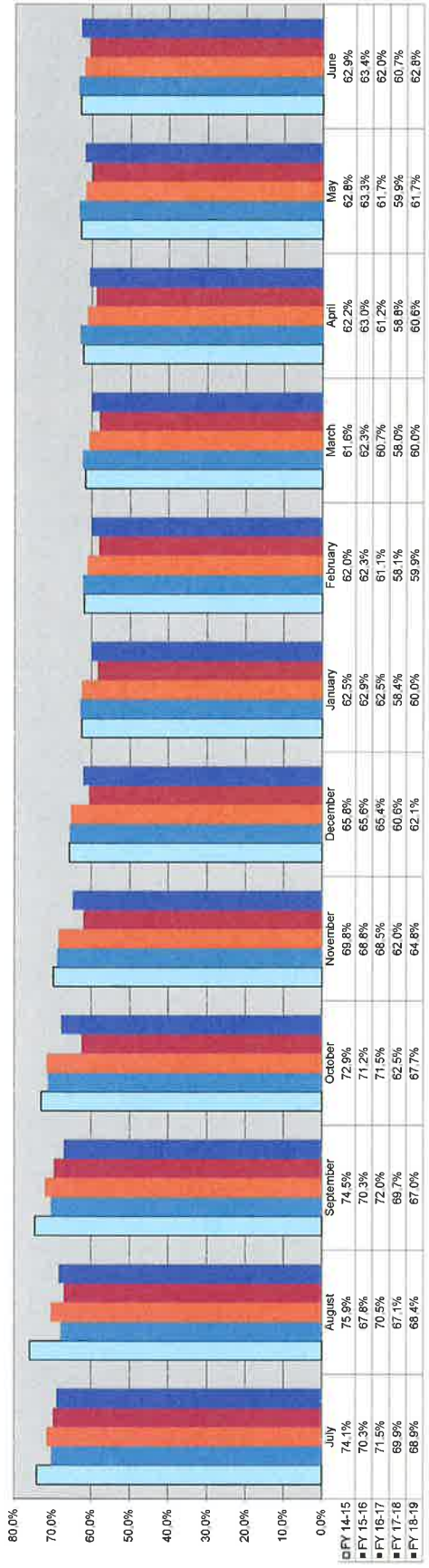


Chart 5

City of Calistoga
Average Monthly Rates - All Types

