



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD: Collections through November, 2017
TAX RATE: 12 Percent

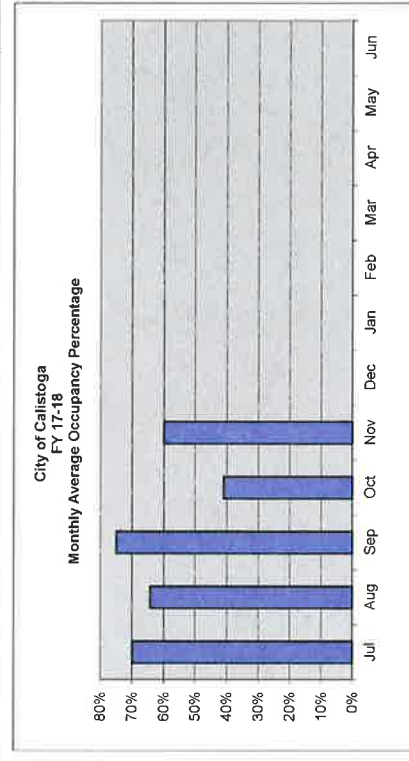
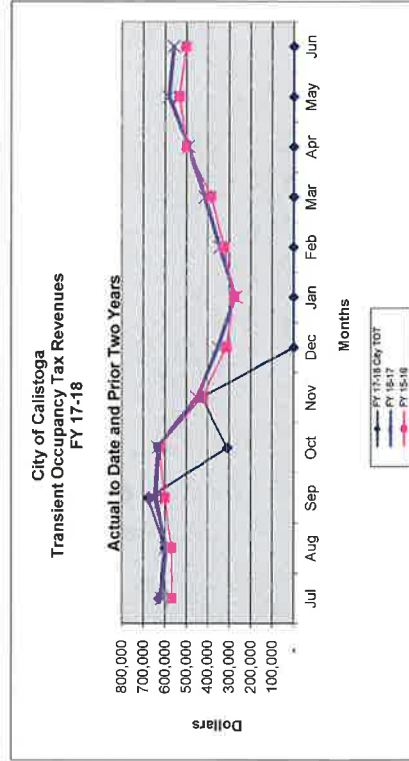
STATISTICS: TOT/NVTID Collections – TOT Budget to Actual Revenues
City TOT Revenue History
Fiscal Monthly TOT Revenues
Monthly Occupancy Rates – All Types
Average Monthly Rates – All Types

PREPARED BY: Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE: January 9, 2017

Transient Occupancy Tax/NVTID Revenues Cash Flow Actuals and Projections Fiscal Year 2017-18

		Actual													
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	
TOT & NVTID Revenues															
Average Number of Rooms	764														
FY 17-18 City TOT	12%	629,055	601,544	677,455	308,815	426,549								2,643,418	
NVTID Tax	2%														
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773								110,142	
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608								326,022	
City Administration (1%)		1,048	1,003	1,129	515	711								4,406	
Total NVTID Tax		104,843	100,257	112,909	51,469	71,091								440,570	
Occupancy and Daily Rates															
Room Nights Available		22,909	22,965	22,170	22,642	21,480								112,166	
Room Nights Rented		16,005	14,761	16,628	9,274	12,893								69,561	
Average Occupancy Percentage		70%	64%	75%	41%	60%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	62%
Average Room Rate		\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 316.68	
Estimates & Projections															
City Transient Occupancy Tax	Avg Rooms														
Prior Years Actuals															
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,596	583,094	560,016	5,952,806	
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	365,039	498,805	533,365	502,160	5,622,939	
FY 14-15	690	477,303	529,689	478,000	508,180	380,139	273,789	239,835	305,183	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	295,188	318,797	383,319	386,744	3,990,623	
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,360	303,037	343,761	381,168	3,764,680	
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	183,018	151,898	182,493	225,227	284,421	321,795	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	317,990	3,062,370	
TOT Revenues - Average of Eight Years		447,662	461,970	468,736	472,656	324,737	240,292	207,963	246,280	308,459	367,911	429,952	433,196	4,409,814	
Percent of Total Annual		10.2%	10.5%	10.6%	10.7%	7.4%	5.4%	4.7%	5.6%	7.0%	8.3%	9.7%	9.8%	100.0%	
Original Adopted Budget Estimate		636,463	613,591	664,981	654,073	462,283	364,875	281,487	354,466	428,035	505,685	602,336	579,617	6,147,902	
Revised Estimate															
Actual TOT Revenue		629,055	601,544	677,455	308,815	426,549								2,643,418	
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,258)	(35,735)								(387,973)	



City of Calistoga

City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years												Completed FY Years Average			Percent of Total	
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Mth	Qtr		
						% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change				
July	247,442	263,141	320,979	354,754	309,043	351,485	411,037	406,000	444,939	477,303	563,359	616,130	620,055	415,729	10.9%		
August	252,454	275,104	373,455	420,039	332,157	364,842	394,409	422,807	488,018	529,669	568,714	565,142	601,544	431,569	11.4%		
September	250,265	279,344	379,601	370,715	347,058	369,985	418,832	425,369	465,346	478,000	600,312	644,986	671,655	438,910	11.6%		
October	250,935	264,199	374,037	378,974	348,903	382,464	389,283	411,105	470,670	508,180	627,462	653,176	678,815	412,016	10.6%		
November	166,511	179,453	246,742	227,816	217,336	241,116	256,691	294,377	344,176	380,139	425,329	446,384	426,549	295,767	7.8%		
December	120,172	126,944	172,559	148,200	151,063	163,018	208,670	144,008	225,525	273,789	314,053	353,219	353,219	191,925	5.1%		
January	99,179	115,628	127,599	146,200	131,104	151,839	171,654	187,041	230,428	239,835	278,577	273,023	273,023	165,964	4.4%		
February	139,349	139,651	177,840	158,193	153,927	182,493	218,558	210,936	232,236	305,163	323,754	343,475	343,475	196,802	5.2%		
March	181,293	178,125	246,414	190,625	209,149	225,227	237,350	295,168	316,591	363,591	386,039	488,988	488,988	249,864	6.6%		
April	193,993	209,352	281,720	230,708	237,468	264,421	303,037	318,797	372,410	439,751	489,805	488,988	488,988	295,864	7.8%		
May	218,214	247,795	349,854	286,020	307,111	321,785	343,719	383,319	428,990	533,385	533,385	563,984	563,984	349,949	9.2%		
June	232,236	260,861	371,978	286,356	372,828	372,828	381,159	398,744	431,077	503,586	502,160	550,016	550,016	305,146	8.4%		
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,008	6,643,418	3,738,197	100.0%		
		8.1%	35.1%	-5.9%	-4.3%	12.1%	9.7%	4.9%	12.8%	13.0%	11.6%	5.9%	11.5%	100.0%	100.0%		

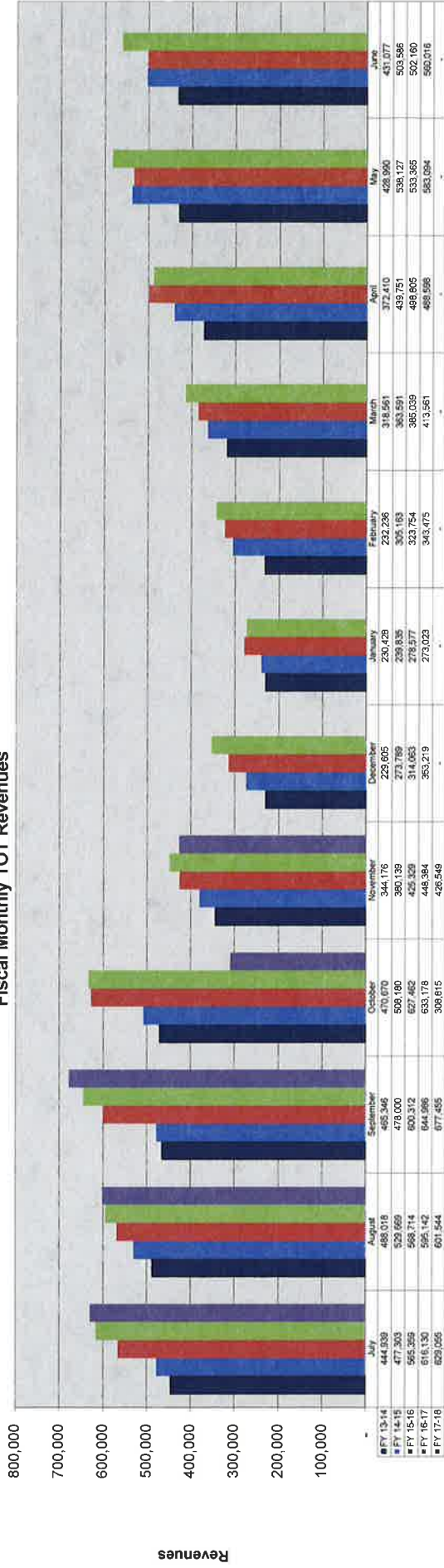
	By Calendar Year												Completed Cal Years Average			Percent of Total	
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Mth	Qtr	
1st Quarter Trend	750,141	804,580	1,074,035	1,145,069	989,258	1,085,315	1,224,278	1,254,176	1,524,303	1,594,303	1,734,385	1,856,259	1,908,054	1,908,054	4.4%		
2nd Quarter Trend	537,516	570,355	736,412	736,412	717,802	806,958	854,644	904,743	1,044,451	1,044,451	1,366,854	1,434,781	1,434,781	1,434,781	5.2%		
3rd Quarter Trend	399,821	452,414	591,856	499,384	494,160	599,356	647,792	692,844	781,225	781,225	908,989	908,989	908,989	908,989	6.6%		
4th Quarter Trend	645,843	711,948	983,552	803,684	862,629	979,034	1,027,966	1,058,860	1,232,477	1,232,477	1,481,465	1,631,039	1,631,039	1,631,039	7.8%		
1st Half Trend	1,287,778	1,376,184	1,867,471	1,907,481	1,705,950	1,892,913	2,086,922	2,158,919	2,442,754	2,442,754	2,847,000	3,231,039	3,231,039	3,231,039	9.2%		
2nd Half Trend	1,043,664	1,142,362	1,535,409	1,299,278	1,356,810	1,509,592	1,675,758	1,791,704	2,010,702	2,010,702	2,390,054	2,681,767	2,681,767	2,681,767	26.6%		
Annual Totals	2,416,846	3,011,833	3,406,880	3,206,759	3,262,720	3,402,507	3,947,034	4,234,456	4,660,781	5,491,293	5,612,739	6,518,184	6,518,184	3,889,418	100.0%		
		24.5%	14.1%	-12.8%	8.1%	11.6%	9.7%	10.4%	10.1%	17.9%	5.9%	3.7%	3.7%	100.0%	100.0%		

	By Fiscal Years												Completed FY Years Average			Percent of Total	
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Mth	Qtr		
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		8.1%	35.1%	-5.9%	-4.3%	12.1%	9.7%	4.9%	12.8%	13.0%	11.6%	5.9%	11.5%	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

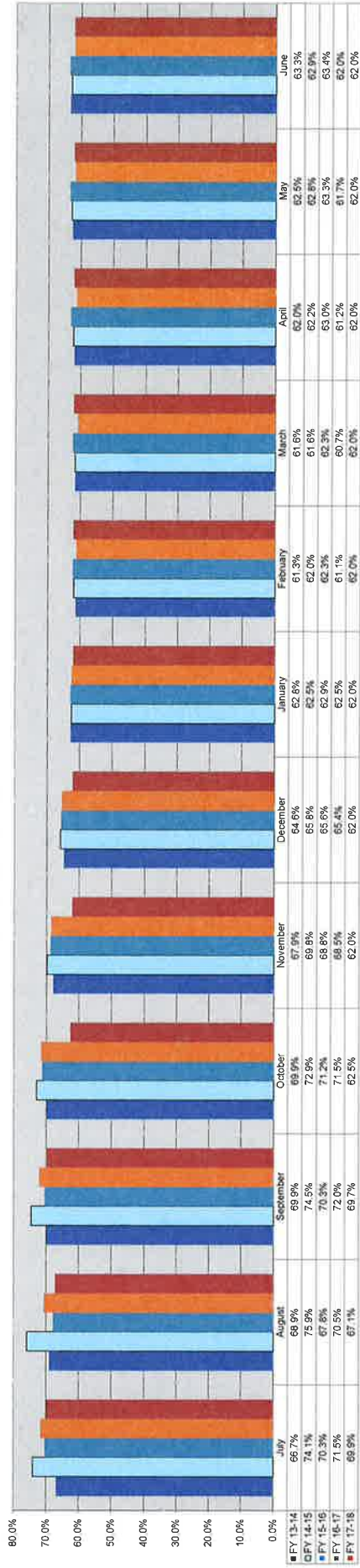


Chart 5

City of Calistoga
Average Monthly Rates - All Types

