



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD: Collections through October, 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: December 11, 2017

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

TOT & NVTID Revenues	Actual												Total				
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun					
Average Number of Rooms	764																
FY 17-18 City TOT	12%	629,055	601,544	677,455	308,815	-	-	-	-	-	-	-	-	-	-	-	2,216,869
NVTID Tax	2%																
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	-	-	-	-	-	-	-	-	-	-	-	92,370
County TID Allocation (74%)		77,583	74,190	83,553	38,087	-	-	-	-	-	-	-	-	-	-	-	273,414
City Administration (1%)		1,048	1,003	1,129	515	-	-	-	-	-	-	-	-	-	-	-	3,695
Total NVTID Tax		104,843	100,257	112,909	51,469	-	-	-	-	-	-	-	-	-	-	-	369,478

Occupancy and Daily Rates	July	August	September	October	November	December	January	February	March	April	May	June	Total
Room Nights Available	22,909	22,965	22,170	22,642	-	-	-	-	-	-	-	-	90,686
Room Nights Rented	16,005	14,761	16,628	9,274	-	-	-	-	-	-	-	-	56,688
Average Occupancy Percentage	70%	64%	75%	41%	#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	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 326.00

Estimates & Projections	Actual												Total	
Prior years Actuals	July	August	September	October	November	December	January	February	March	April	May	June		
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,598	563,094	560,016	5,952,806
FY 15-16	764	565,359	568,714	600,312	425,329	314,063	278,577	323,754	385,039	498,805	533,365	502,160	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	390,139	273,789	239,835	305,163	439,751	538,127	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	282,236	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	363,319	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	381,168	3,764,680
FY 10-11	692	351,488	364,842	369,985	362,464	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	317,990	3,062,370
TOT Revenues - Average of Eight Years		447,862	461,970	468,736	472,556	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	July	August	September	October	November	December	January	February	March	April	May	June	Total
	636,463	613,591	664,991	654,073	462,283	364,875	281,487	354,466	428,035	505,695	602,336	579,817	6,147,902
Revised Estimate													
Actual TOT Revenue	629,055	601,544	677,455	308,815	-	-	-	-	-	-	-	-	2,216,869
Difference from Latest Estimate	(7,408)	(12,048)	12,475	(345,258)	-	-	-	-	-	-	-	-	(352,239)

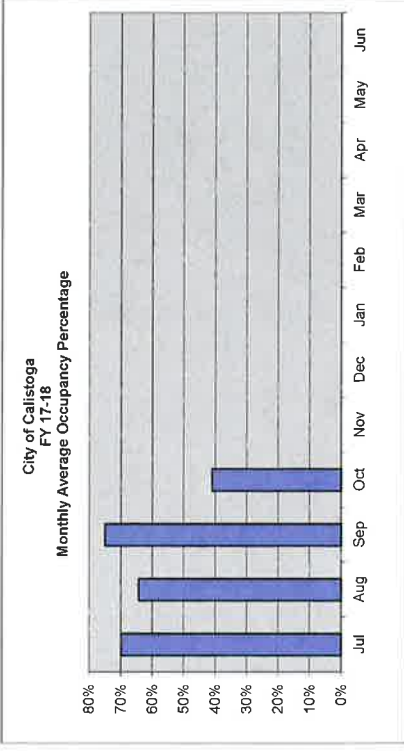
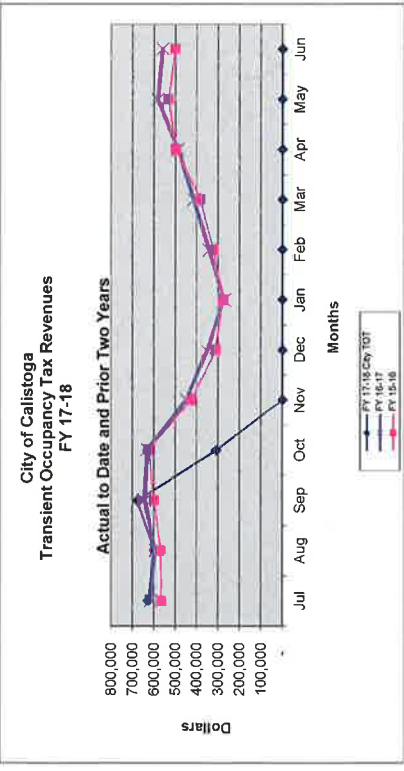


CHART 2

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

	By Fiscal Year												Committed FY Year Average		
	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	Min	Max
July	247,443	252,141	323,979	303,043	351,688	357,030	411,037	425,030	444,359	477,203	585,359	616,130	620,655	170,847	1,704,305
August	253,454	263,104	323,979	320,038	364,842	394,063	394,063	422,807	478,000	529,689	588,714	595,142	601,544	203,723	1,834,382
September	250,265	278,344	374,037	347,058	369,885	369,885	416,933	425,369	485,316	478,000	600,312	644,986	677,455	257,343	1,907,395
October	250,935	284,198	374,037	376,674	348,904	369,885	389,883	411,105	470,670	508,180	627,452	633,178	638,815	304,533	1,807,395
November	168,511	179,453	246,742	217,336	241,116	256,681	284,727	294,727	344,176	360,139	425,329	448,384	459,554	368,808	1,410,525
December	120,172	126,944	172,672	151,053	153,018	163,018	208,670	209,911	229,605	278,789	314,053	353,219	368,815	432,052	1,410,525
January	99,179	115,628	127,589	146,230	131,020	151,638	171,854	167,041	230,428	232,236	278,577	273,023	273,023	434,374	1,410,525
February	139,349	130,661	177,840	159,338	153,927	182,689	218,598	210,635	232,236	305,163	323,754	343,475	343,475	488,589	1,410,525
March	161,293	209,352	261,720	230,708	237,468	294,421	303,037	319,737	374,410	439,751	468,805	488,589	488,589	583,094	1,410,525
April	151,293	209,352	261,720	230,708	237,468	294,421	303,037	319,737	374,410	439,751	468,805	488,589	488,589	583,094	1,410,525
May	218,214	241,735	346,954	286,820	307,171	321,785	343,761	363,319	428,980	428,980	538,127	533,858	583,094	348,649	1,410,525
June	232,236	260,861	371,878	286,820	317,950	372,628	381,168	396,744	431,077	503,586	502,160	560,016	560,016	348,649	1,410,525
Annual Totals:	2,331,443	2,519,546	3,402,880	3,200,759	3,062,370	3,431,506	3,754,880	3,950,623	4,456,456	5,037,134	5,622,939	5,952,006	5,952,006	3,888,418	10,000,000
	8.1%	35.1%	-4.3%	-4.3%	12.1%	12.1%	8.9%	12.8%	13.0%	11.6%	5.9%	5.9%	5.9%	100.0%	100.0%

	By Calendar Year												Committed Cal Years Average		
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Min	Max
1st Quarter Total	750,181	854,589	1,074,035	1,145,069	1,146,230	1,151,638	1,284,278	1,284,278	1,284,278	1,284,278	1,284,278	1,284,278	1,284,278	170,847	1,704,305
2nd Quarter Total	532,618	510,959	607,958	526,242	526,242	526,242	526,242	526,242	526,242	526,242	526,242	526,242	526,242	203,723	1,834,382
3rd Quarter Total	549,843	643,843	711,848	603,884	603,884	603,884	603,884	603,884	603,884	603,884	603,884	603,884	603,884	257,343	1,907,395
4th Quarter Total	1,240,664	1,444,362	1,585,409	1,559,278	1,559,278	1,559,278	1,559,278	1,559,278	1,559,278	1,559,278	1,559,278	1,559,278	1,559,278	304,533	1,807,395
Annual Totals:	2,873,276	3,453,753	4,981,650	4,764,663	4,764,663	4,764,663	4,764,663	4,764,663	4,764,663	4,764,663	4,764,663	4,764,663	4,764,663	3,888,418	10,000,000
	4.4%	5.2%	6.6%	6.6%	6.6%	6.6%	6.6%	6.6%	6.6%	6.6%	6.6%	6.6%	6.6%	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 16.6%

City of Calistoga
Average Monthly Rates - All Types

Chart 5

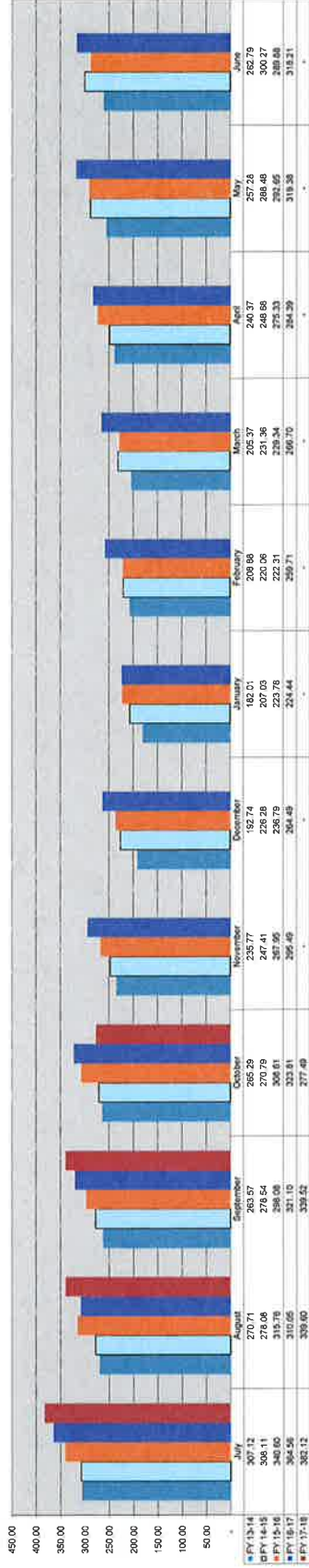


Chart 3

City of Calistoga
Fiscal Monthly TOT Revenues

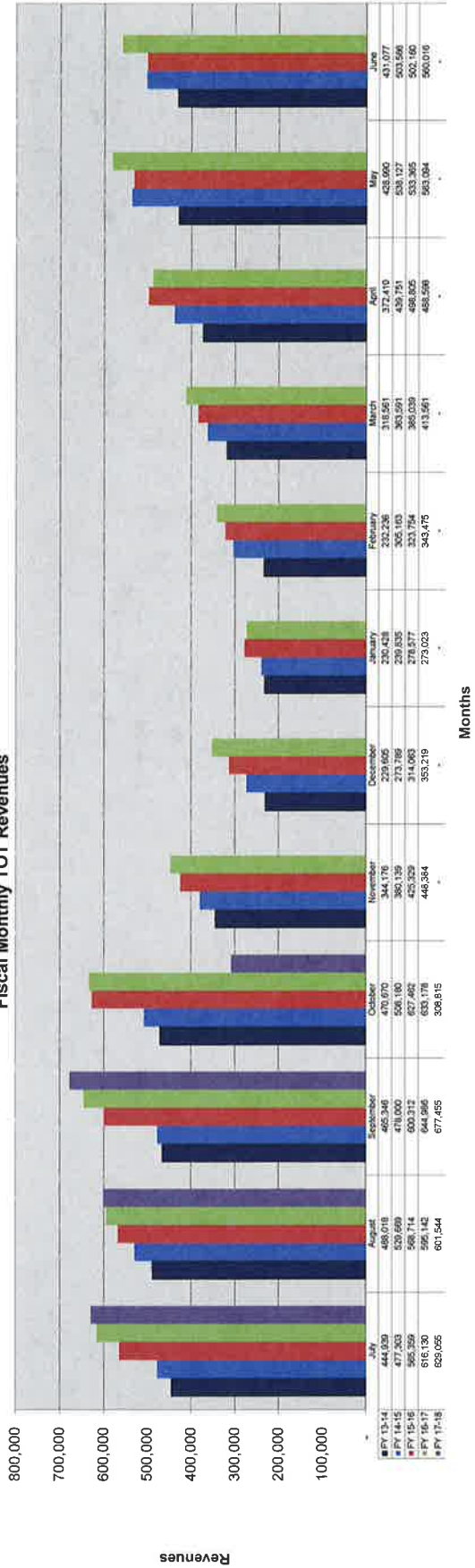


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

