

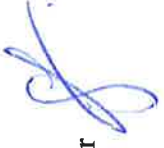


TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD: Collections through April, 2018
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

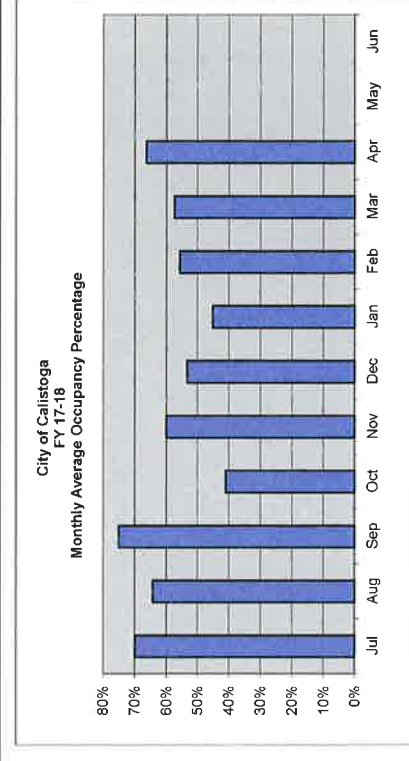
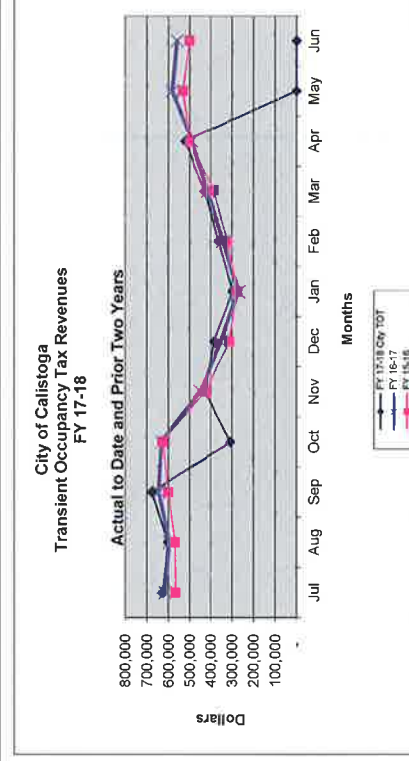
DATE: June 7, 2018

**Transient Occupancy Tax/INVTID 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	426,549	385,089	298,624	363,206	427,834	521,416	-	-	4,639,586
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	12,443	15,134	17,826	21,726	-	-	193,316
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	36,830	44,795	52,766	64,308	-	-	572,216
City Administration (1%)		1,048	1,003	1,129	515	711	642	498	605	713	869	-	-	7,733
Total NVTID Tax		104,843	100,257	112,909	51,469	71,091	64,181	49,771	60,534	71,306	86,903	-	-	773,264

Occupancy and Daily Rates		Actual												Total		
Room Nights Available	Room Nights Rented	70%	64%	75%	41%	60%	53%	45%	56%	57%	66%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$
22,909	22,965	22,170	22,642	21,480	21,917	22,320	20,356	22,351	21,630	-	-	-	-	-	-	220,740
16,005	14,761	16,628	9,274	12,893	11,692	10,059	11,342	12,832	14,354	-	-	-	-	-	-	129,840
\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	\$ 274.47	\$ 247.39	\$ 266.86	\$ 277.84	\$ 302.71	\$ 302.71	\$ 302.71	#DIV/0!	#DIV/0!	#DIV/0!	\$	297.78

Estimates & Projections		Actual												Total	
Prior years Actuals	Avg Rooms	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	583,094	560,016	5,982,806	
FY 15-16	764	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 14-15	690	477,303	529,668	478,000	508,180	380,139	273,789	239,835	305,163	363,591	433,751	538,127	503,566	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	381,168	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	237,488	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	505,695	602,336	579,617	6,147,902	
Revised Estimate															
Actual TOT Revenue		629,055	601,544	677,455	308,815	426,549	385,089	298,624	363,206	427,834	521,416	-	-	4,639,586	
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,259)	(35,735)	20,213	17,137	8,740	(201)	15,721	-	-	(326,363)	



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

CHART 2

	By Fiscal Years												Completed FY Years Average		
	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	Percent of Total Year					
		% Change		% Change		% Change		% Change		% Change	Mth	Qtr	Semi		
July	309,043	351,488	13.7%	411,037	406,000	-1.2%	444,939	9.6%	477,303	7.3%	565,359	18.4%	628,055	2.1%	
August	332,157	364,842	9.8%	394,409	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	601,544	1.1%	
September	347,058	369,985	6.6%	418,832	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	677,455	5.0%	
October	348,903	382,464	9.6%	399,203	411,105	3.0%	470,670	14.3%	508,180	8.0%	627,462	23.5%	308,615	-51.2%	
November	217,336	241,116	10.9%	256,691	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,384	5.4%	
December	151,063	183,018	21.2%	209,670	208,911	0.1%	229,695	9.9%	273,789	19.2%	314,063	14.7%	353,219	12.5%	
January	131,104	151,838	15.8%	187,041	187,041	0.0%	230,428	23.2%	239,835	4.1%	278,577	16.2%	298,624	9.4%	
February	163,927	182,493	11.3%	210,635	210,635	0.0%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	
March	209,149	225,227	7.7%	257,390	295,169	14.7%	318,561	20.7%	363,591	14.1%	413,561	7.4%	427,834	3.5%	
April	237,468	284,421	19.8%	303,037	318,797	5.2%	372,410	16.9%	439,751	18.1%	488,805	13.4%	489,588	-2.0%	
May	307,171	321,765	4.7%	343,761	363,319	5.8%	428,990	22.0%	533,369	25.4%	560,016	11.5%	560,016	-100.0%	
June	372,828	372,828	0.0%	381,168	398,744	4.5%	431,077	12.8%	503,586	16.6%	502,160	-0.3%	560,016	11.5%	
Annual Totals	3,062,370	3,431,506	12.1%	3,764,660	3,950,623	4.9%	4,456,456	12.6%	5,037,134	13.0%	5,622,939	11.6%	5,952,806	5.9%	

	By Calendar Year												Completed Cal Years Average		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	Percent of Total Year					
		% Change		% Change		% Change		% Change		% Change	Mth	Qtr	Semi		
1st Quarter Trend	888,258	1,066,315	19.9%	1,224,278	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,365	16.8%	1,856,259	7.0%	
2nd Quarter Trend	717,302	806,998	12.4%	864,644	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,854	17.6%	1,434,781	5.0%	
3rd Quarter Trend	494,160	559,568	13.2%	647,792	692,844	7.0%	781,225	12.8%	908,569	16.3%	987,369	8.7%	1,030,059	4.3%	
4th Quarter Trend	892,829	979,034	9.7%	1,027,965	1,098,860	6.9%	1,232,477	18.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.3%	
1st Half Trend	1,705,560	1,892,813	11.0%	2,098,922	2,158,919	2.9%	2,442,754	13.1%	2,647,090	8.4%	3,101,233	17.2%	3,291,039	6.1%	
2nd Half Trend	1,356,810	1,538,692	13.4%	1,675,738	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.5%	2,661,767	5.6%	
Annual Totals	3,249,723	3,627,514	11.6%	3,834,677	4,234,458	9.7%	4,456,456	12.6%	5,037,134	13.0%	5,622,939	11.6%	6,037,806	7.0%	

	By Calendar Year												Completed Cal Years Average		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	Percent of Total Year					
		% Change		% Change		% Change		% Change		% Change	Mth	Qtr	Semi		
January	131,104	151,838	15.8%	187,041	187,041	0.0%	230,428	23.2%	278,577	16.2%	298,624	9.4%	308,615	-51.2%	
February	163,927	182,493	11.3%	210,635	210,635	0.0%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	
March	209,149	225,227	7.7%	257,390	295,169	14.7%	318,561	20.7%	363,591	14.1%	413,561	7.4%	427,834	3.5%	
April	237,468	284,421	19.8%	303,037	318,797	5.2%	372,410	16.9%	439,751	18.1%	488,805	13.4%	489,588	-2.0%	
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June	372,828	372,828	0.0%	381,168	398,744	4.5%	431,077	12.8%	503,586	16.6%	502,160	-0.3%	560,016	11.5%	
July	317,990	372,828	17.6%	381,168	398,744	4.5%	431,077	12.8%	503,586	16.6%	502,160	-0.3%	560,016	11.5%	
August	364,842	411,037	12.7%	406,000	444,939	11.8%	477,303	17.5%	565,359	18.9%	616,130	9.0%	628,055	1.9%	
September	369,965	418,832	13.5%	425,369	465,346	9.4%	478,000	10.3%	508,180	6.7%	600,312	25.6%	677,455	5.0%	
October	382,464	411,105	7.2%	470,670	508,180	8.0%	627,462	33.3%	633,178	0.8%	633,178	0.0%	633,178	0.0%	
November	241,116	256,691	6.4%	284,727	344,176	20.9%	380,139	25.6%	448,384	17.8%	425,329	-5.8%	448,384	5.4%	
December	183,018	208,911	14.1%	229,695	208,911	-9.3%	314,063	36.4%	353,219	12.4%	314,063	-10.5%	353,219	12.4%	
Annual Totals	3,249,723	3,627,514	11.6%	3,834,677	4,234,458	9.7%	4,456,456	12.6%	5,037,134	13.0%	5,622,939	11.6%	6,037,806	7.0%	

[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

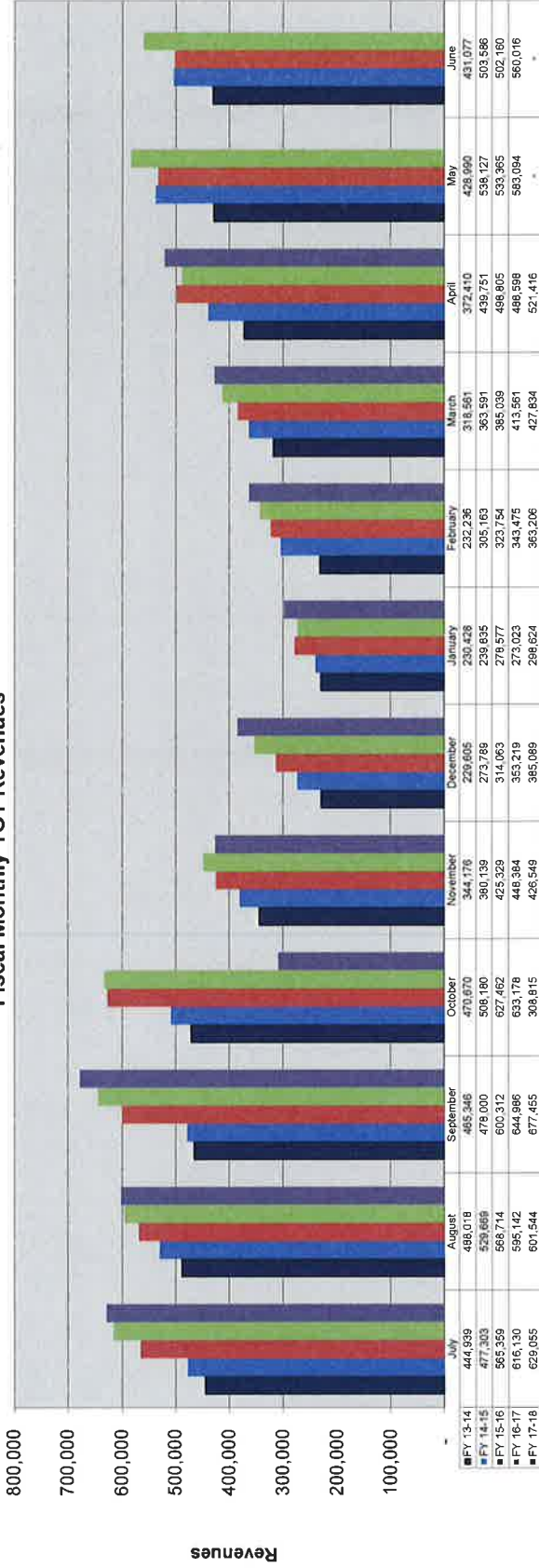
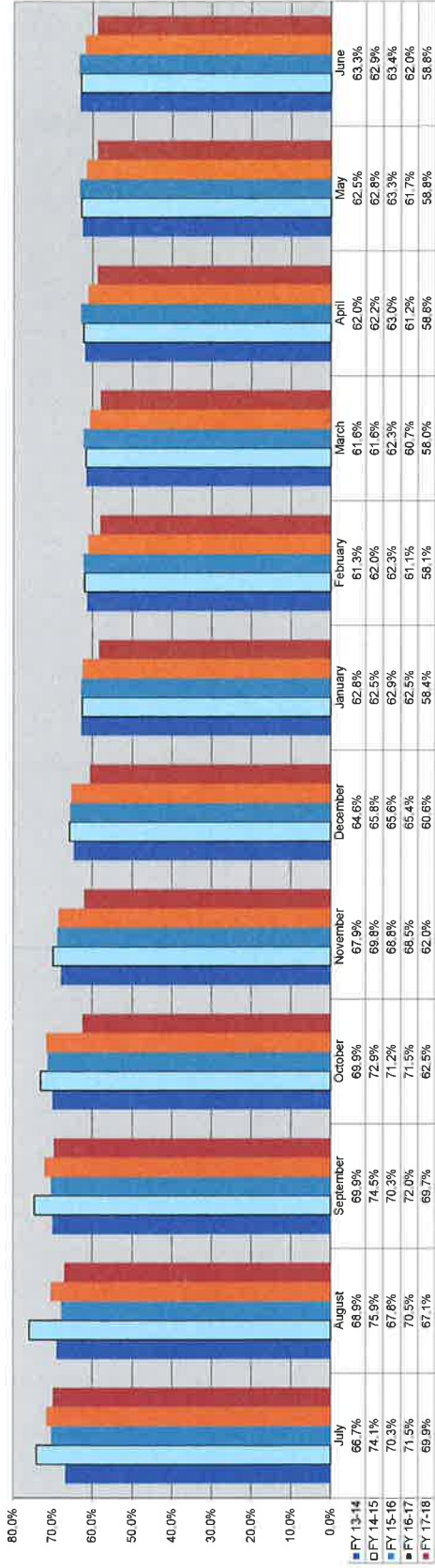


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types



City of Calistoga
Average Monthly Rates - All Types

Chart 5

