



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

REPORT PERIOD:

Collections through August, 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:

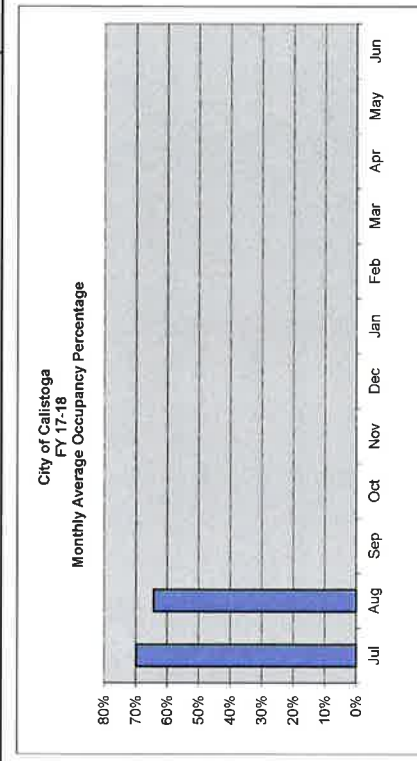
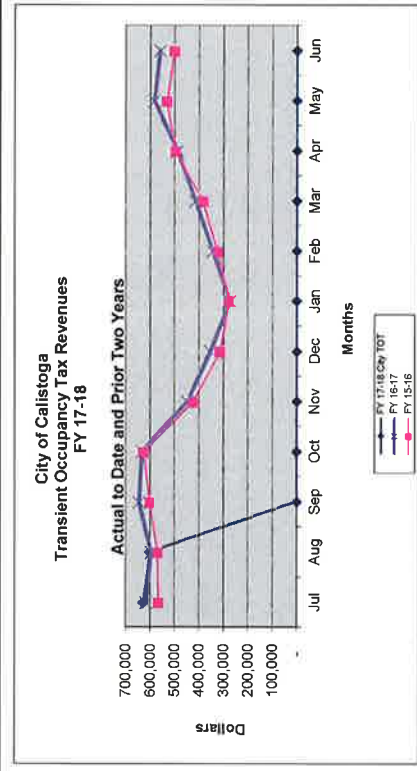
Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE:

October 6, 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										1,230,599	
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064										51,275	
County TID Allocation (74%)		77,583	74,190										151,774	
City Administration (1%)		1,048	1,003										2,051	
Total NVTID Tax		104,843	100,257										205,100	
Occupancy and Daily Rates														
Room Nights Available		22,909	22,965										45,874	
Room Nights Rented		16,005	14,761										30,766	
Average Occupancy Percentage		70%	64%										67%	
Average Room Rate		\$ 327.53	\$ 339.60										\$ 333.32	
Estimates & Projections														
City Transient Occupancy Tax														
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	488,599	583,094	560,016	5,952,806
FY 15-16	764	565,359	588,714	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	529,669	478,000	508,180	390,139	273,789	239,835	305,163	363,591	439,751	538,127	503,586	5,037,134
FY 13-14	690	444,939	498,018	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	286,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,680
FY 10-11	692	351,488	354,842	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	217,338	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	472,656	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											
Difference from Latest Estimate		(7,408)	(12,048)											



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

CHART 2

	By Fiscal Year												Percent of Total Year			
	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	Yr	Qtr	Sum
July	267,442	263,104	329,979	359,754	393,043	357,488	411,037	406,000	444,339	477,323	555,359	515,130	620,005	11.3%		
August	292,454	263,104	379,455	420,039	332,157	364,409	394,409	422,807	485,018	529,669	569,714	595,142	630,344	11.1%		
September	250,955	259,344	379,921	370,275	347,058	369,965	418,832	425,369	465,346	470,000	500,312	534,596	601,344	10.6%		
October	250,955	264,198	374,037	376,974	348,903	392,464	359,283	444,000	470,670	508,100	527,452	533,178	634,596	10.6%		
November	166,511	179,453	246,742	227,916	217,336	241,116	296,691	294,727	344,176	380,139	425,329	448,394	544,596	7.1%		
December	120,172	128,944	172,657	151,821	151,053	153,018	208,670	144,000	226,695	239,805	314,063	273,023	353,219	4.5%		
January	99,179	116,628	177,569	146,230	131,104	187,854	133,300	167,041	230,428	239,805	278,577	273,023	353,219	4.5%		
February	139,349	138,661	177,940	159,338	153,927	182,483	218,558	18,300	232,236	305,163	323,754	343,475	488,598	6.1%		
March	161,293	178,125	246,418	190,025	209,149	225,227	257,390	295,168	372,410	363,591	488,805	413,951	585,039	7.4%		
April	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	438,714	439,751	498,095	502,160	629,055	8.3%		
May	219,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	538,127	533,365	560,016	688,598	8.9%		
June	252,226	260,861	371,878	295,958	317,950	372,828	381,168	396,744	431,077	481,465	500,150	500,150	585,039	7.6%		
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,729	3,082,370	3,437,506	3,764,680	3,950,823	4,458,458	5,037,134	5,672,939	5,952,806	7,230,599	100.0%	100.0%	100.0%

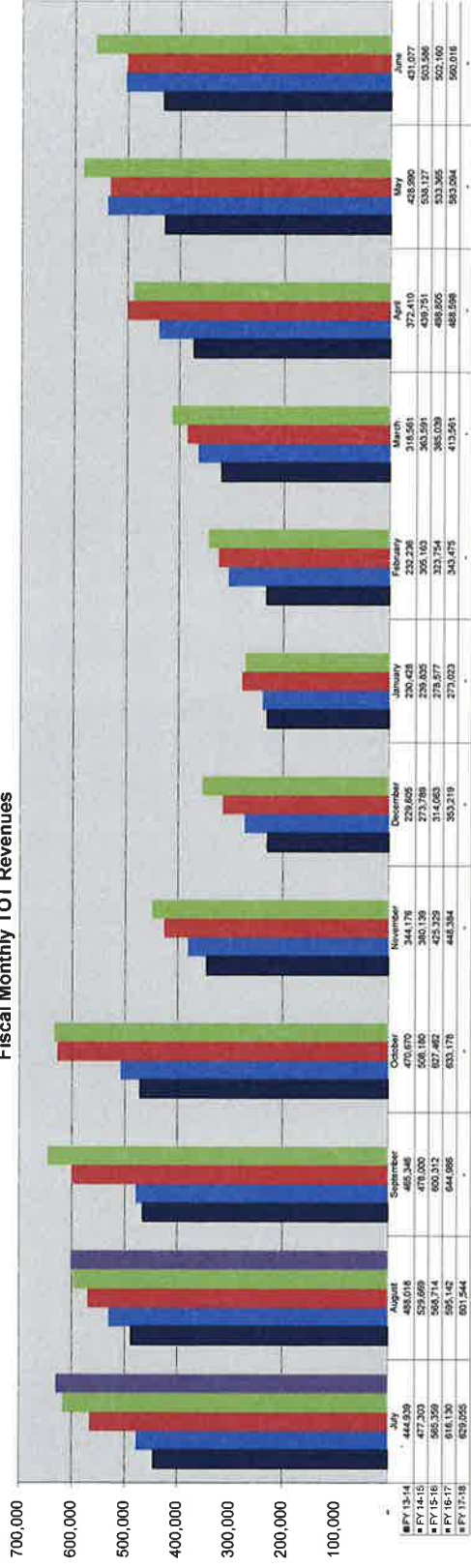
	By Calendar Year												Percent of Total Year			
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Yr	Qtr	Sum
1st Quarter	750,181	804,569	1,074,005	1,145,069	866,256	1,006,315	979,000	1,224,278	1,254,176	1,254,176	1,254,176	1,254,176	1,254,176	11.5%		
2nd Quarter	537,018	570,925	793,436	726,412	717,202	808,598	844,644	864,644	864,644	864,644	864,644	864,644	864,644	11.3%		
3rd Quarter	309,821	439,414	511,856	495,384	484,180	569,528	647,792	692,844	706,000	781,225	808,598	808,598	808,598	8.7%		
4th Quarter	643,843	711,949	663,552	603,884	667,629	678,034	1,027,966	1,027,966	1,027,966	1,027,966	1,027,966	1,027,966	1,027,966	12.3%		
1st Half Trend	1,287,178	1,375,484	1,867,471	1,871,481	1,583,885	1,814,913	2,052,234	2,052,234	2,052,234	2,052,234	2,052,234	2,052,234	2,052,234	18.4%		
2nd Half Trend	1,043,864	1,144,362	1,535,409	1,299,278	1,508,610	1,622,593	1,872,446	1,872,446	1,872,446	1,872,446	1,872,446	1,872,446	1,872,446	18.7%		
Annual Totals	2,418,848	2,418,848	3,402,880	3,064,138	3,092,495	3,437,506	4,054,680	4,054,680	4,054,680	4,054,680	4,054,680	4,054,680	4,054,680	100.0%	100.0%	100.0%

	By Fiscal Year												Percent of Total Year			
	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	Yr	Qtr	Sum
July	267,442	263,104	329,979	359,754	393,043	357,488	411,037	406,000	444,339	477,323	555,359	515,130	620,005	11.3%		
August	292,454	263,104	379,455	420,039	332,157	364,409	394,409	422,807	485,018	529,669	569,714	595,142	630,344	11.1%		
September	250,955	259,344	379,921	370,275	347,058	369,965	418,832	425,369	465,346	470,000	500,312	534,596	601,344	10.6%		
October	250,955	264,198	374,037	376,974	348,903	392,464	359,283	444,000	470,670	508,100	527,452	533,178	634,596	10.6%		
November	166,511	179,453	246,742	227,916	217,336	241,116	296,691	294,727	344,176	380,139	425,329	448,394	544,596	7.1%		
December	120,172	128,944	172,657	151,821	151,053	153,018	208,670	144,000	226,695	239,805	314,063	273,023	353,219	4.5%		
January	99,179	116,628	177,569	146,230	131,104	187,854	133,300	167,041	230,428	239,805	278,577	273,023	353,219	4.5%		
February	139,349	138,661	177,940	159,338	153,927	182,483	218,558	18,300	232,236	305,163	323,754	343,475	488,598	6.1%		
March	161,293	178,125	246,418	190,025	209,149	225,227	257,390	295,168	438,714	439,751	498,095	502,160	629,055	8.3%		
April	193,393	209,352	261,720	230,708	237,468	284,421	303,037	318,797	438,714	439,751	498,095	502,160	629,055	7.4%		
May	219,214	241,735	349,954	286,820	307,171	321,785	343,761	383,319	428,990	538,127	533,365	560,016	688,598	8.9%		
June	252,226	260,861	371,878	295,958	317,950	372,828	381,168	396,744	431,077	481,465	500,150	500,150	585,039	7.6%		
July	263,104	263,104	329,979	354,754	309,043	351,488	411,037	406,000	444,939	417,303	565,359	616,130	629,055	10.6%		
August	292,454	263,104	379,455	420,039	332,157	364,409	394,409	422,807	485,018	529,669	569,714	595,142	630,344	11.1%		
September	250,955	259,344	379,921	370,275	347,058	369,965	418,832	425,369	465,346	470,000	500,312	534,596	601,344	10.6%		
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December	120,172	128,944	172,657	151,821	151,053	153,018	208,670	144,000	226,695	239,805	314,063	273,023	353,219	4.5%		
Annual Totals	2,331,443	2,519,546	3,402,880	3,200,729	3,082,370	3,437,506	3,764,680	3,950,823	4,458,458	5,037,134	5,672,939	5,952,806	7,230,599	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 16.65%

Chart 3

City of Callistoga
Fiscal Monthly TOT Revenues



Months

Revenues

Chart 4

City of Calistoga - All Types
Monthly Occupancy Rates - All Types

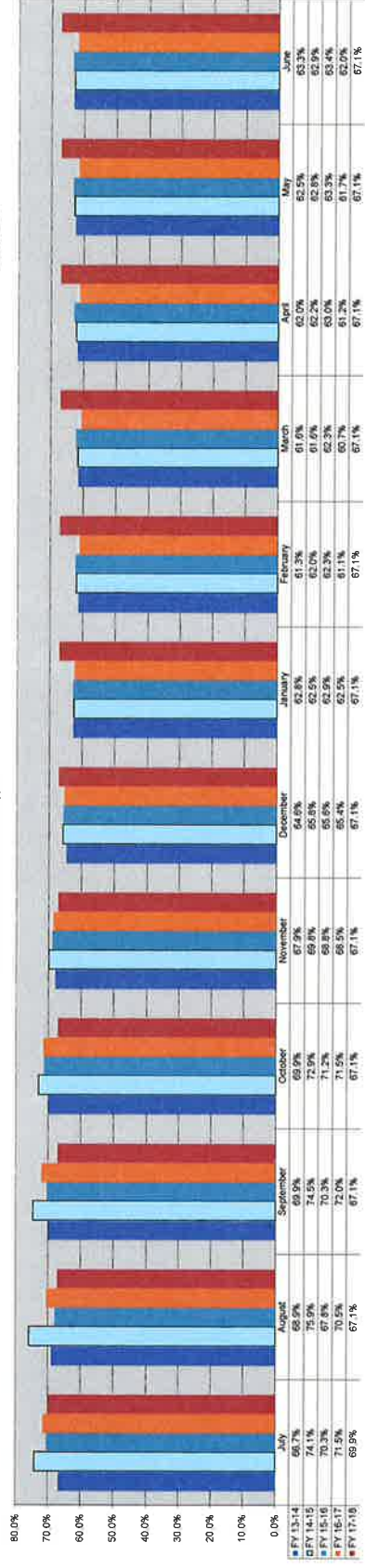


Chart 5

City of Callistoga
Average Monthly Rates - All Types

