




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD: Collections through August, 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: 
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DATE: October 8, 2018

**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	761												
FY 18-19 City TOT	12%	652,201	631,467	-	-	-	-	-	-	-	-	-	1,283,668
NVTID Tax	2%												
Local TID Allocation (25%)		27,175	26,311	-	-	-	-	-	-	-	-	-	53,486
County TID Allocation (74%)		80,438	77,881	-	-	-	-	-	-	-	-	-	158,319
City Administration (1%)		1,087	1,052	-	-	-	-	-	-	-	-	-	2,139
Total NVTID Tax		108,700	105,244	-	-	-	-	-	-	-	-	-	213,945
Occupancy and Daily Rates													
Room Nights Available		22,816	22,937	-	-	-	-	-	-	-	-	-	45,753
Room Nights Rented		15,801	15,599	-	-	-	-	-	-	-	-	-	31,400
Average Occupancy Percentage		69%	68%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	69%
Average Room Rate		\$ 343.97	\$ 337.34	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 340.68
Estimates & Projections													
City Transient Occupancy Tax	Avg Rooms												
Prior years Actuals													
FY 17-18	764	629,055	601,544	677,455	308,815	426,549	385,089	296,624	273,023	413,561	488,598	583,094	5,883,856
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	5,952,806
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	499,805	533,365	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	363,591	439,751	538,127	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	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	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	266,691	208,670	171,854	218,558	257,380	303,037	343,761	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	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	3,062,370
TOT Revenues - Average of Nine Years		487,817	477,478	491,927	454,451	336,050	256,381	218,036	259,272	321,723	384,967	451,048	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%	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	6,363,078
Revised Estimate													
Actual TOT Revenue		652,201	631,467	-	-	-	-	-	-	-	-	-	1,283,668
Difference from Latest Estimate		10,565	17,892	-	-	-	-	-	-	-	-	-	28,457

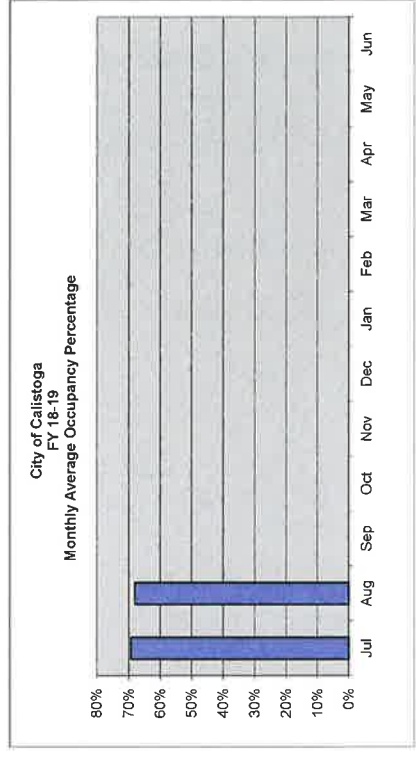
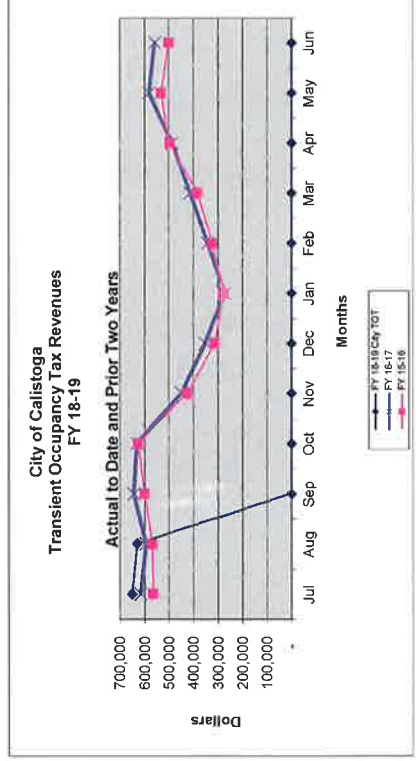


CHART 2

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

	By Fiscal Years												FY 18-19	% Change	Percent of Total Year							
	FY 10-11	% Change	FY 11-12	% Change	FY 12-13	% Change	FY 13-14	% Change	FY 14-15	% Change	FY 15-16	% Change			FY 16-17	% Change	FY 17-18	% Change	Mth	Qtr	Seml	
July	351,488	13.7%	411,037	16.9%	406,000	-1.2%	444,939	9.6%	477,303	7.3%	565,359	18.4%	616,130	9.0%	629,055	2.1%	652,201	3.7%	432,062	10.6%		
August	354,842	9.6%	394,409	8.1%	422,807	7.2%	488,018	15.4%	529,669	8.5%	569,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	445,559	10.9%		
September	369,985	5.6%	419,832	13.2%	425,969	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%	-	-	438,910	10.6%		
October	382,464	9.6%	399,283	4.4%	411,105	3.0%	470,670	14.9%	508,180	8.0%	627,462	23.3%	633,178	0.9%	308,815	-51.2%	-	-	412,016	10.1%		
November	241,116	10.9%	256,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	11.9%	425,329	11.5%	448,384	5.4%	426,549	-4.9%	-	-	295,787	7.3%		
December	183,018	21.2%	208,670	14.0%	208,911	0.1%	229,605	9.8%	273,789	19.2%	314,063	14.7%	353,219	12.5%	385,089	9.0%	-	-	221,448	5.4%		
January	151,838	15.8%	171,854	13.2%	187,041	8.8%	230,428	23.2%	239,835	4.1%	279,577	16.2%	273,023	-2.0%	298,624	9.4%	-	-	188,535	4.6%		
February	182,493	16.6%	219,568	19.8%	210,635	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	-	-	226,741	5.6%		
March	225,227	7.7%	257,380	14.3%	295,168	14.7%	318,561	7.9%	363,591	14.1%	498,805	35.5%	413,561	-7.4%	427,834	3.5%	-	-	263,475	6.9%		
April	284,421	19.8%	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,588	-2.0%	521,416	6.7%	-	-	356,375	8.2%		
May	321,785	4.9%	343,761	6.9%	363,319	5.8%	428,990	17.9%	538,127	25.4%	553,365	2.4%	583,094	9.9%	619,921	6.3%	-	-	396,627	9.9%		
June	372,828	17.2%	391,169	2.2%	396,744	4.1%	431,077	8.7%	503,566	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	-	-	405,181	9.9%		
Annual Totals	3,431,506	12.1%	3,764,680	9.7%	3,950,623	4.9%	4,456,456	12.8%	5,037,134	13.0%	5,622,939	11.6%	5,952,806	5.9%	5,883,656	-1.2%	1,283,668	-78.2%	4,078,695	100.0%	100.0%	100.0%

	By Calendar Year												FY 18-19	% Change	Percent of Total Year							
	2011	2012	2013	2014	2015	2016	2017	2018	2019	FY 18-19	% Change	Mth			Qtr	Seml						
1st Quarter Trend	1,086,315	9.6%	1,224,278	12.7%	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,885	16.8%	1,850,259	7.0%	1,908,054	2.6%	1,283,668	-32.7%	4,078,695	100.0%		
2nd Quarter Trend	806,598	12.4%	864,944	7.2%	864,743	4.6%	1,044,451	15.4%	1,182,108	11.3%	1,366,854	17.6%	1,434,781	5.0%	1,120,452	-21.0%	-	-	4,078,695	100.0%		
3rd Quarter Trend	558,558	13.2%	647,792	15.8%	652,844	7.0%	781,226	12.8%	908,589	16.3%	967,369	6.7%	1,030,059	4.3%	1,069,664	5.8%	-	-	4,078,695	100.0%		
4th Quarter Trend	979,034	13.5%	1,027,866	5.0%	1,089,960	6.0%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.2%	1,765,686	8.2%	-	-	4,078,695	100.0%		
1st Half Trend	1,892,913	11.0%	2,089,922	10.4%	2,159,919	3.4%	2,442,764	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,281,039	6.1%	3,028,506	-8.0%	-	-	4,078,695	100.0%		
2nd Half Trend	1,538,592	13.4%	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,621,700	5.5%	2,681,767	7.3%	2,855,350	7.3%	-	-	4,078,695	100.0%		

	By Calendar Year												FY 18-19	% Change	Percent of Total Year							
	2011	2012	2013	2014	2015	2016	2017	2018	2019	FY 18-19	% Change	Mth			Qtr	Seml						
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	298,624	0	0	0	0	0	0	0	0	0	0	188,535	4.7%		
February	182,493	219,568	210,635	232,236	305,163	303,754	343,475	363,206	0	0	0	0	0	0	0	0	0	0	226,741	5.6%		
March	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,834	0	0	0	0	0	0	0	0	0	0	263,475	7.0%		
April	284,421	303,037	318,797	372,410	439,751	498,805	488,588	521,416	0	0	0	0	0	0	0	0	0	0	356,375	8.3%		
May	321,785	343,761	363,319	428,990	538,127	533,365	583,094	619,921	0	0	0	0	0	0	0	0	0	0	396,627	9.8%		
June	372,828	381,168	396,744	431,077	503,566	502,160	560,016	624,449	0	0	0	0	0	0	0	0	0	0	403,181	10.0%		
July	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	0	0	0	0	0	0	0	0	0	0	446,264	11.0%		
August	394,409	422,807	488,018	529,669	569,714	595,142	601,544	631,467	0	0	0	0	0	0	0	0	0	0	460,413	11.4%		
September	418,832	425,369	465,346	478,000	600,312	644,986	677,455	-	0	0	0	0	0	0	0	0	0	0	419,656	10.4%		
October	389,283	411,105	470,670	508,180	627,462	633,178	308,815	-	0	0	0	0	0	0	0	0	0	0	392,713	9.7%		
November	256,691	284,727	344,176	380,139	425,329	448,384	426,549	-	0	0	0	0	0	0	0	0	0	0	282,968	7.0%		
December	208,670	208,911	229,605	273,789	314,063	353,219	385,089	-	0	0	0	0	0	0	0	0	0	0	212,204	5.2%		
Annual Totals	3,627,514	3,834,677	4,234,458	4,660,781	5,491,293	5,812,739	5,690,273	4,139,018	0	0	0	0	0	0	0	0	0	0	4,047,145	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 Callistoga
Fiscal Monthly TOT Revenues

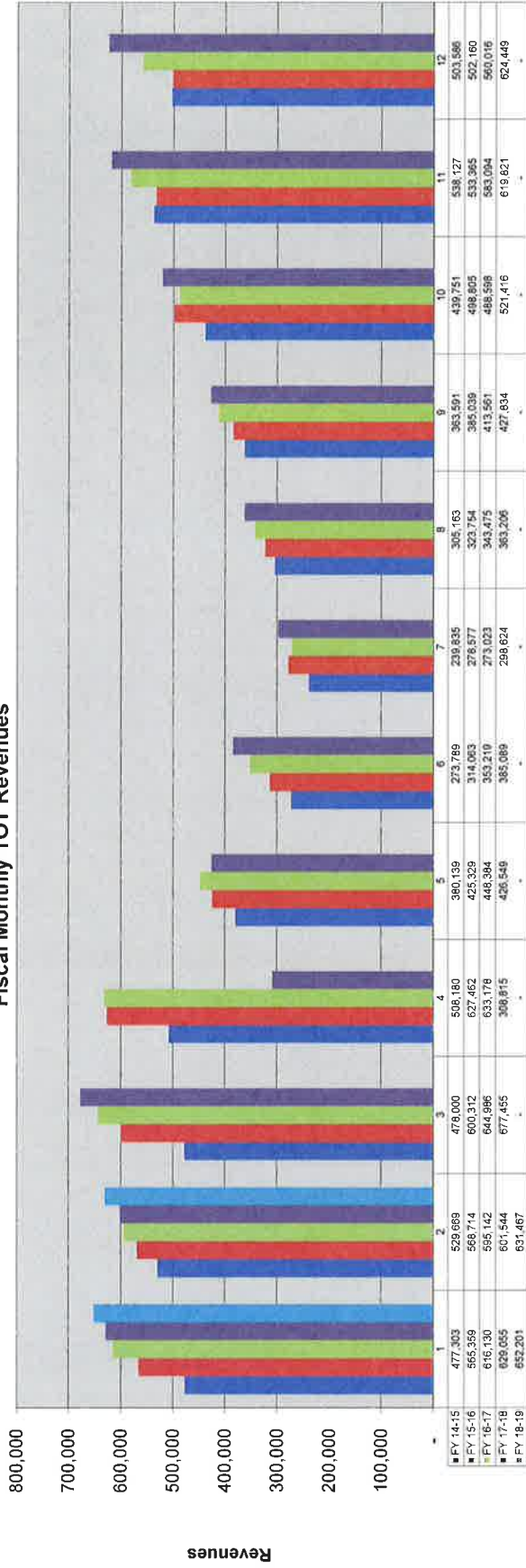
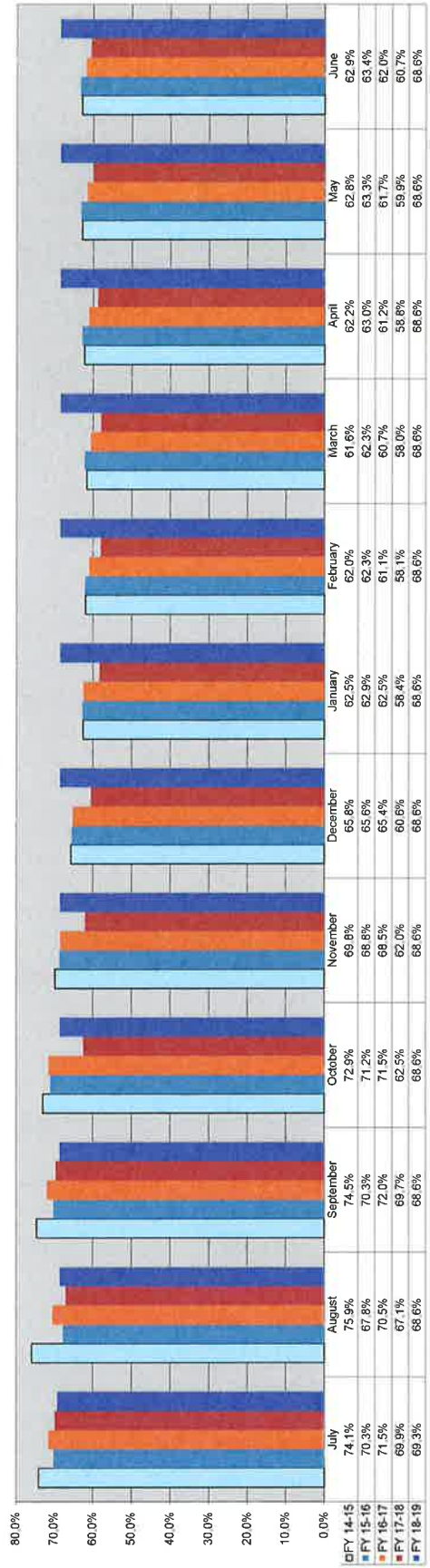


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types



City of Callistoga
Average Monthly Rates - All Types

Chart 5

