



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

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**REPORT PERIOD:** Collections through December, 2017  
**TAX RATE:** 12 Percent

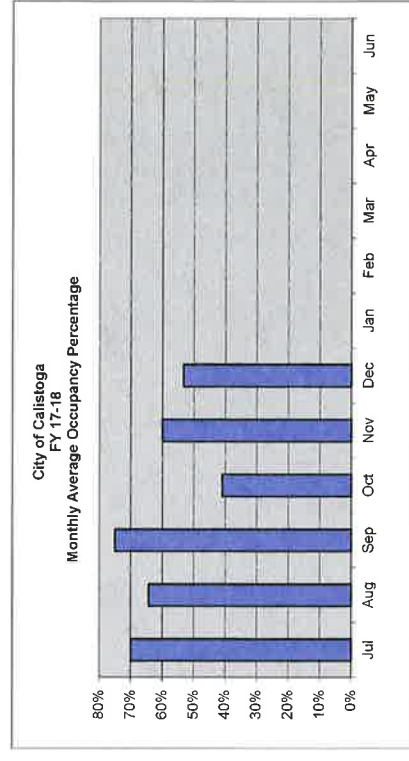
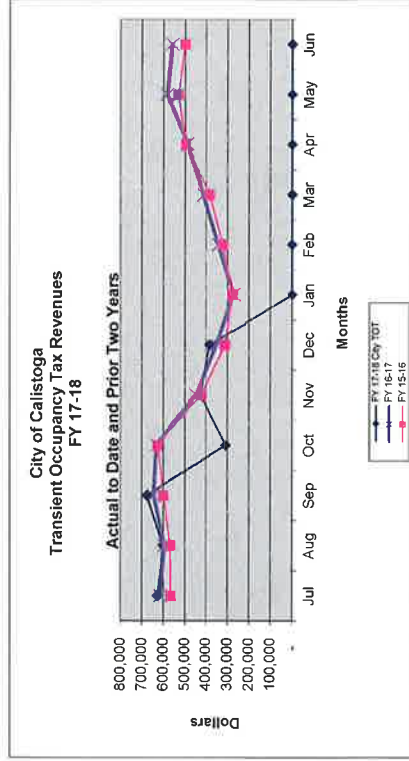
**STATISTICS:** TOT/NVTID Collections – TOT Budget to Actual Revenues  
City TOT Revenue History  
Fiscal Monthly TOT Revenues  
Monthly Occupancy Rates – All Types  
Average Monthly Rates – All Types

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

**DATE:** February 12, 2018

## 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
<b>TOT &amp; NVTID Revenues</b>														
Average Number of Rooms	764													
FY 17-18 City TOT	12%	629,055	601,544	677,455	308,815	426,549	385,089	-	-	-	-	-	-	3,028,506
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	-	-	-	-	-	-	126,188
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	-	-	-	-	-	-	373,516
City Administration (1%)		1,048	1,003	1,129	515	711	642	-	-	-	-	-	-	5,048
<b>Total NVTID Tax</b>		<b>104,843</b>	<b>100,257</b>	<b>112,909</b>	<b>51,469</b>	<b>71,091</b>	<b>64,181</b>	-	-	-	-	-	-	<b>504,751</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,909	22,965	22,170	22,642	21,480	21,917	-	-	-	-	-	-	134,083
Room Nights Rented		16,005	14,761	16,628	9,274	12,893	11,692	-	-	-	-	-	-	81,253
Average Occupancy Percentage		70%	64%	75%	41%	60%	53%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	61%
Average Room Rate		\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	\$ 274.47	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 310.60
<b>Estimates &amp; Projections</b>														
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	488,598	563,094	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	395,039	498,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	506,180	390,139	273,789	239,835	305,163	363,591	439,751	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	4,496,456
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	384,842	389,985	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	163,927	209,149	237,488	307,171	317,990	3,062,370
TOT Revenues - Average of Eight Years		447,662	461,970	488,796	472,656	324,737	240,292	207,963	246,280	308,459	387,911	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	-	-	-	-	-	-	3,028,506
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,258)	(35,735)	20,213	-	-	-	-	-	-	(367,760)



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

CHART 2

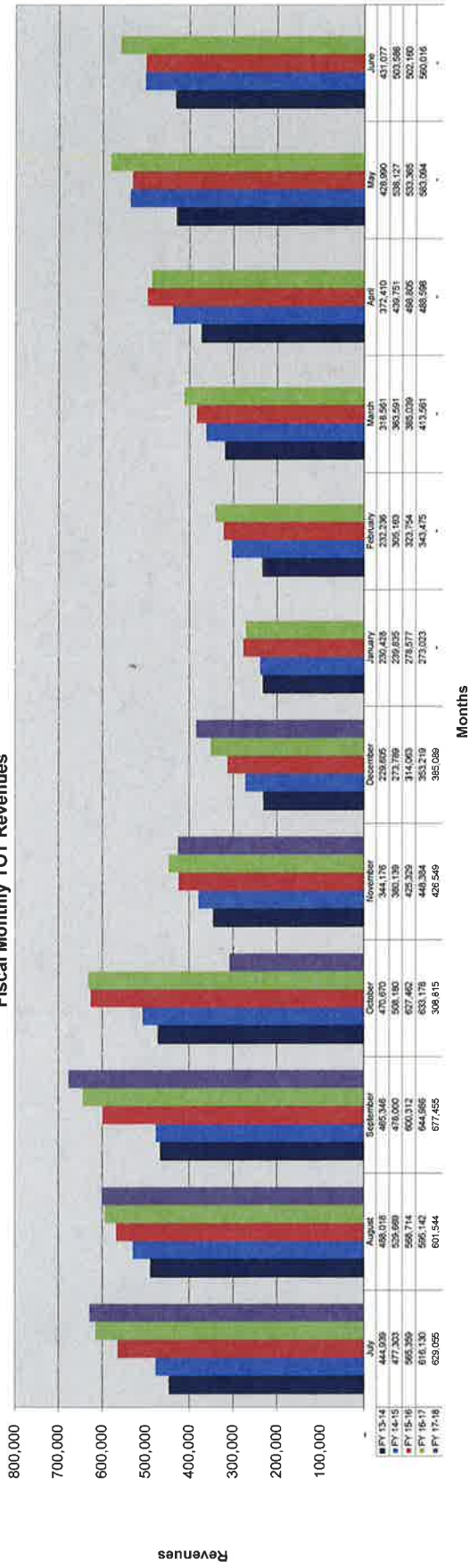
	By Fiscal Years												Completed FY Year Average		Percent of Total Year	
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Mth	Qtr	Seml
July	247,442	263,141	320,979	354,754	392,043	351,488	411,037	406,000	444,939	477,303	565,359	616,130	620,055	415,129	10.8%	10.8%
August	252,454	263,104	373,455	420,039	332,157	364,842	379,465	422,607	488,018	528,669	566,714	595,142	601,544	431,258	11.3%	11.3%
September	250,265	278,344	374,901	370,275	347,058	369,985	418,932	425,369	465,346	478,000	600,312	644,986	677,455	438,910	11.3%	11.3%
October	250,935	264,198	374,037	376,974	348,903	362,684	369,263	425,369	465,346	478,000	600,312	644,986	677,455	438,910	11.3%	11.3%
November	166,511	179,453	246,742	227,816	217,336	241,116	256,891	284,727	344,176	390,139	425,329	448,384	426,549	298,767	7.7%	7.7%
December	120,172	128,944	172,657	151,821	151,023	163,019	205,670	208,911	229,605	273,769	314,063	353,219	385,069	221,448	5.9%	5.9%
January	99,179	115,628	127,589	146,230	131,104	151,838	171,854	187,041	230,228	239,835	278,577	273,023	-	165,584	4.3%	4.3%
February	139,349	138,661	177,840	158,938	153,927	182,493	216,558	210,635	232,236	305,163	323,754	343,475	-	198,802	5.0%	5.0%
March	161,203	178,125	246,418	190,825	209,149	225,227	257,390	295,188	315,351	363,591	365,039	413,951	-	256,266	6.5%	6.5%
April	183,349	196,661	281,208	230,708	237,468	284,421	303,037	318,737	372,410	439,751	468,805	488,989	-	348,949	9.1%	9.1%
May	218,214	241,735	346,954	286,820	307,171	321,785	343,761	383,319	428,980	533,365	502,190	560,015	-	366,146	9.3%	9.3%
June	232,236	280,961	374,878	296,955	317,990	372,628	381,168	505,586	431,077	502,190	502,190	560,015	-	366,146	9.3%	9.3%
<b>Annual Totals</b>	<b>2,331,443</b>	<b>2,519,546</b>	<b>3,402,880</b>	<b>3,200,789</b>	<b>3,063,370</b>	<b>3,431,606</b>	<b>3,764,880</b>	<b>3,950,623</b>	<b>4,458,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,952,008</b>	<b>3,028,506</b>	<b>3,888,418</b>	<b>100.0%</b>	<b>100.0%</b>

	By Calendar Year												Completed Cal Years Average		Percent of Total Year	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Mth	Qtr	Seml
1st Quarter	250,161	264,198	320,979	354,754	392,043	351,488	411,037	406,000	444,939	477,303	565,359	616,130	620,055	170,847	4.4%	4.4%
2nd Quarter	139,349	138,661	177,840	158,938	153,927	182,493	216,558	210,635	232,236	305,163	323,754	343,475	-	203,723	5.2%	5.2%
3rd Quarter	161,203	178,125	246,418	190,825	209,149	225,227	257,390	295,188	318,737	383,319	468,805	488,989	-	257,343	6.6%	6.6%
4th Quarter	183,349	196,661	281,208	230,708	237,468	284,421	303,037	318,737	428,980	533,365	502,190	560,015	-	304,533	7.8%	7.8%
1st Half Trend	1,287,778	1,374,184	1,867,871	1,801,481	1,705,590	1,892,913	2,088,922	2,158,918	2,443,764	2,818,918	3,101,250	3,291,039	3,028,506	1,705,778	9.2%	9.2%
2nd Half Trend	1,043,664	1,144,362	1,535,009	1,399,309	1,358,810	1,538,692	1,675,958	1,797,324	1,970,724	2,131,702	2,357,200	2,661,969	3,028,506	3,982,640	9.5%	9.5%
<b>Annual Totals</b>	<b>2,418,848</b>	<b>2,518,546</b>	<b>3,402,880</b>	<b>3,200,789</b>	<b>3,063,370</b>	<b>3,431,606</b>	<b>3,764,880</b>	<b>3,950,623</b>	<b>4,458,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,952,008</b>	<b>3,028,506</b>	<b>3,888,418</b>	<b>100.0%</b>	<b>100.0%</b>

[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%

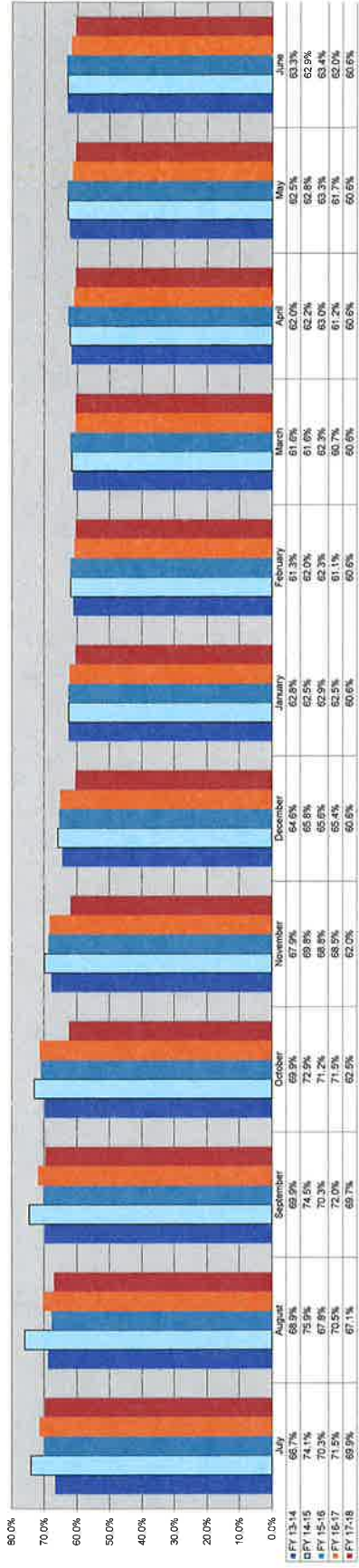
Chart 3

City of Calistoga  
Fiscal Monthly TOT Revenues



City of Calistoga  
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

