



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

REPORT PERIOD:

Collections through December, 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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Angela Madrigal, Senior Account Clerk

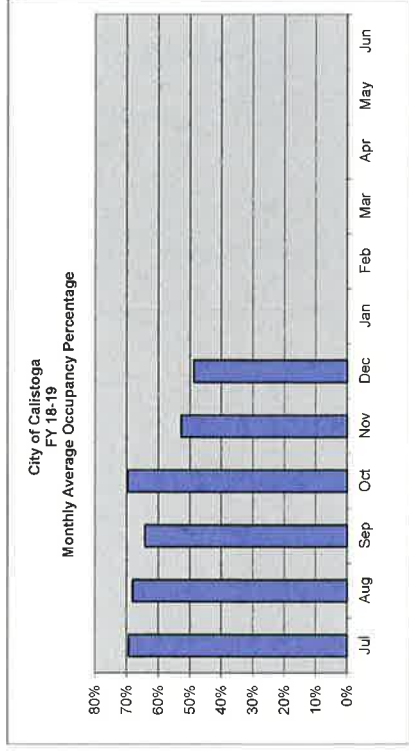
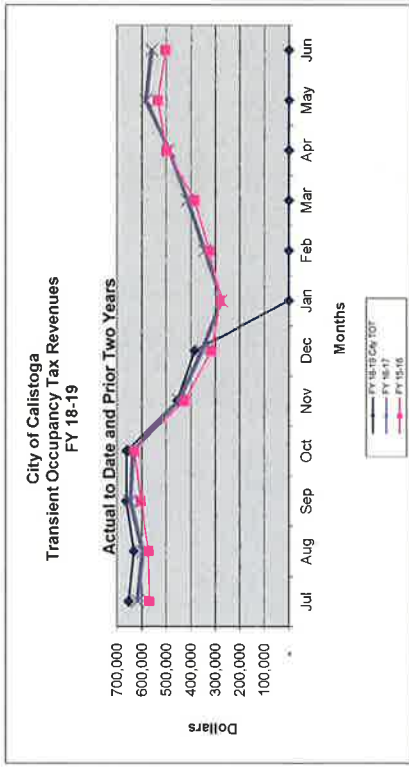
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February 6, 2019

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													
FY 18-19 City TOT	761												
NVTID Tax	12%	652,201	631,467	661,126	659,689	453,880	384,313						3,442,676
Local TID Allocation (25%)	2%	27,175	26,311	27,547	27,487	18,912	16,013						143,445
County TID Allocation (74%)		80,438	77,881	81,539	81,362	55,979	47,399						424,597
City Administration (1%)		1,087	1,052	1,102	1,099	756	641						5,738
Total NVTID Tax		108,700	105,244	110,188	109,948	75,647	64,052						573,779
Occupancy and Daily Rates													
Room Nights Available		22,816	22,937	22,380	23,146	22,380	22,653						136,312
Room Nights Rented		15,801	15,599	14,365	16,108	11,806	11,045						84,724
Average Occupancy Percentage		69%	68%	64%	70%	53%	49%						62%
Average Room Rate		\$ 343.97	\$ 337.34	\$ 383.53	\$ 341.28	\$ 320.37	\$ 289.96						\$ 338.62

	Actual												Total
	July	August	September	October	November	December	January	February	March	April	May	June	
Estimates & Projections													
City Transient Occupancy Tax													
Prior Years Actuals													
FY 17-18	764	629,055	601,544	677,455	308,815	426,549	385,089	298,624	427,834	521,416	619,821	624,449	5,883,856
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	413,561	488,598	583,094	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	498,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	499,751	538,127	503,686	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	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	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	303,037	343,761	361,168	3,764,680
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	183,018	151,638	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	317,990	3,062,370
TOT Revenues - Average of Nine Years		467,817	477,478	491,927	454,451	336,050	256,381	218,036	259,272	321,723	384,967	454,446	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	636,219	6,363,078
Revised Estimate		652,201	631,467	661,126	659,689	453,880	384,313						3,442,676
Actual TOT Revenue		10,565	17,892	(31,077)	10,681	(5,713)	(8,478)						(6,129)
Difference from Latest Estimate													



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

CHART 2

	By Fiscal Years										Completed FY Years Average	Percent of Total Year		
	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	% Change		Mth	Qtr	Semi
July	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,065	652,201	616,130	9.0%	2.1%	3.7%	
August	364,842	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	595,142	8.5%	4.6%	5.0%	
September	369,965	418,832	425,369	465,346	478,000	600,312	644,986	677,455	661,126	644,986	7.4%	5.0%	2.4%	
October	382,664	399,283	411,105	470,670	508,180	627,462	633,178	306,815	689,689	633,178	0.9%	-5.2%	113.6%	
November	241,116	256,691	284,727	347,176	390,139	425,329	445,384	426,549	453,880	445,384	5.4%	-4.9%	6.4%	
December	183,018	208,670	208,911	228,605	273,789	314,063	353,219	385,089	384,313	353,219	12.5%	9.0%	-0.2%	
January	151,838	171,954	187,041	230,428	239,835	278,577	273,023	298,624	288,535	273,023	-2.0%	9.4%	-100.0%	
February	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	226,741	343,475	6.1%	6.1%	5.7%	
March	225,227	257,390	295,168	315,561	363,591	385,039	413,561	427,834	282,475	413,561	7.4%	3.5%	-100.0%	
April	284,421	303,037	318,937	372,410	439,751	468,805	488,598	521,416	335,375	488,598	-2.0%	6.7%	-100.0%	
May	321,765	343,761	365,319	423,960	536,127	533,365	560,094	619,621	396,627	533,365	9.3%	6.8%	-100.0%	
June	372,828	381,189	395,744	431,077	503,596	502,160	560,016	624,449	403,181	560,016	-0.3%	11.5%	9.9%	
Annual Totals	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	5,883,856	3,442,676	5,883,856	5.9%	-1.2%	-41.5%	

Fiscal Quarters	By Calendar Year										Completed Cal Years Average	Percent of Total Year		
	2011	2012	2013	2014	2015	2016	2017	2018	2019	% Change		Mth	Qtr	Semi
1st Quarter Trend	1,096,915	1,224,278	1,254,176	1,398,303	1,484,972	1,624,451	1,856,259	1,944,794	1,944,794	1,624,451	11.5%	7.0%	1.9%	
2nd Quarter Trend	806,698	864,644	904,743	984,754	1,044,451	1,162,108	1,232,477	1,302,834	1,437,882	1,162,108	15.4%	5.0%	33.7%	
3rd Quarter Trend	559,558	647,792	692,844	781,225	862,839	906,599	987,369	1,089,664	1,089,664	906,599	15.3%	4.3%	-100.0%	
4th Quarter Trend	979,034	1,027,966	1,098,660	1,232,477	1,481,465	1,534,331	1,631,098	1,765,686	1,765,686	1,481,465	3.6%	8.2%	-100.0%	
1st Half Trend	1,862,613	2,098,922	2,158,919	2,442,754	2,647,060	2,842,754	3,101,239	3,028,506	3,442,676	2,647,060	8.4%	6.1%	-13.7%	
2nd Half Trend	1,538,892	1,675,758	1,791,704	2,013,702	2,389,054	2,821,700	2,851,787	2,855,350	1,000,000	2,851,787	5.6%	7.3%	-100.0%	

	By Calendar Year										Completed Cal Years Average	Percent of Total Year		
	2011	2012	2013	2014	2015	2016	2017	2018	2019	% Change		Mth	Qtr	Semi
January	151,838	171,954	187,041	230,428	239,835	278,577	273,023	298,624	288,535	273,023	9.0%	2.1%	3.7%	
February	182,493	218,558	210,635	232,236	305,163	323,754	343,475	363,206	226,741	343,475	6.1%	6.1%	5.7%	
March	225,227	257,390	295,168	315,561	363,591	385,039	413,561	427,834	282,475	413,561	7.4%	3.5%	-100.0%	
April	284,421	303,037	318,937	372,410	439,751	468,805	488,598	521,416	335,375	488,598	-2.0%	6.7%	-100.0%	
May	321,765	343,761	365,319	423,960	536,127	533,365	560,094	619,621	396,627	533,365	9.3%	6.8%	-100.0%	
June	372,828	381,189	395,744	431,077	503,596	502,160	560,016	624,449	403,181	560,016	-0.3%	11.5%	9.9%	
July	411,037	406,000	444,939	477,303	565,359	616,130	629,065	652,201	432,000	616,130	9.0%	2.1%	3.7%	
August	394,409	422,807	488,018	529,669	568,714	595,142	601,544	631,467	226,741	595,142	8.5%	4.6%	5.0%	
September	418,832	425,369	465,346	478,000	600,312	644,986	677,455	661,126	661,126	644,986	7.4%	5.0%	2.4%	
October	399,283	411,105	470,670	508,180	627,462	633,178	306,815	689,689	689,689	633,178	0.9%	-5.2%	113.6%	
November	256,691	284,727	344,176	390,139	425,329	445,384	426,549	453,880	453,880	445,384	5.4%	-4.9%	6.4%	
December	208,670	208,911	229,605	273,789	314,063	353,219	385,089	384,313	384,313	353,219	12.5%	9.0%	-0.2%	
Annual Totals	3,627,514	3,834,677	4,234,458	4,660,781	5,491,293	5,812,739	5,690,273	6,296,026	3,442,676	5,690,273	5.9%	-2.1%	-100.0%	

[1] From monthly Operator reports or 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

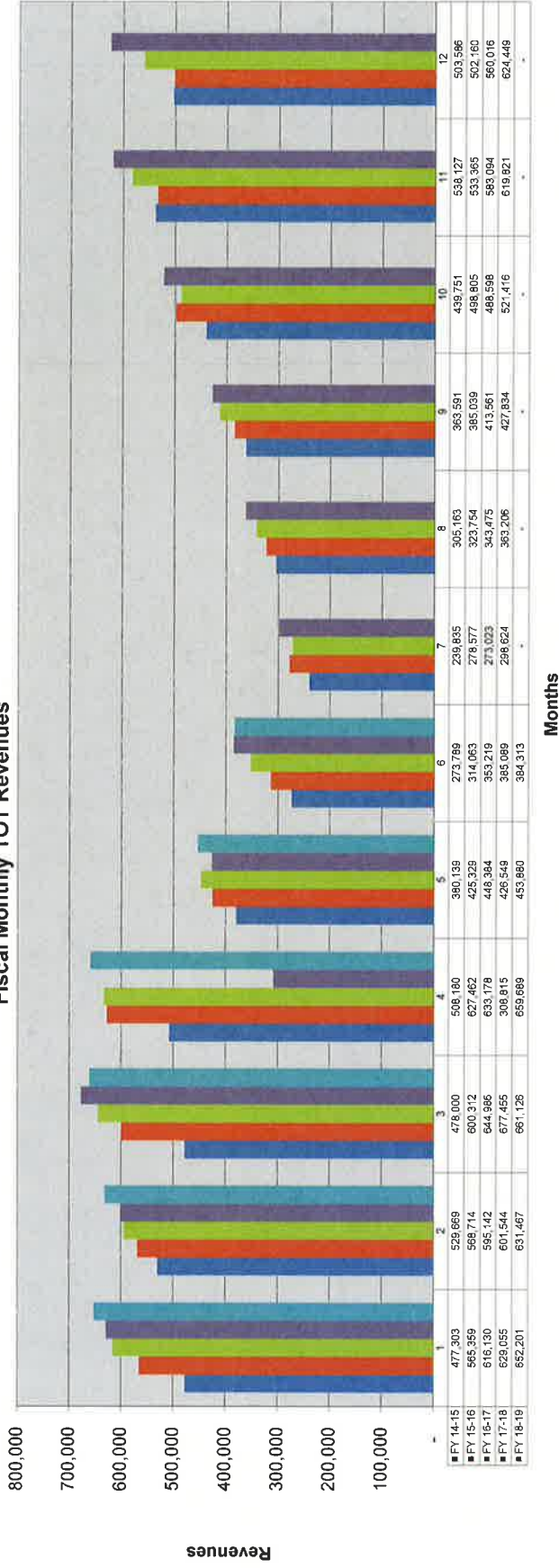


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

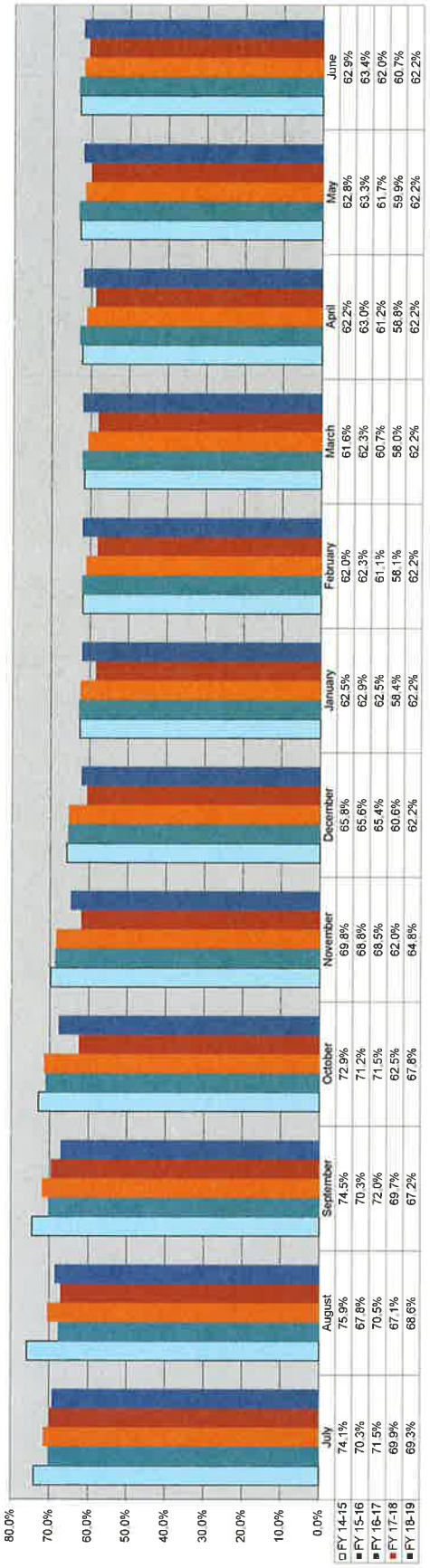


Chart 5

City of Calistoga
Average Monthly Rates - All Types

