



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

**Fiscal Year 2017-2018**

---

**REPORT PERIOD:** Collections through February, 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

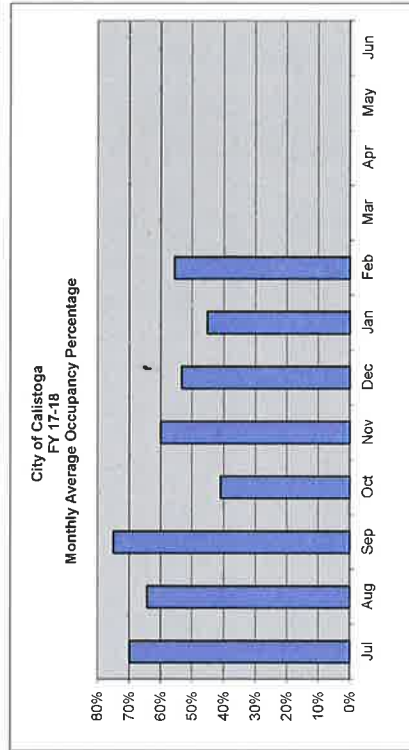
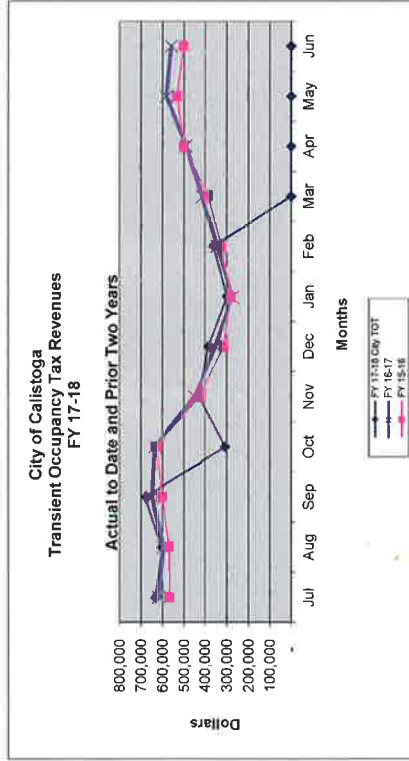
**PREPARED BY:** Gloria Leon, Administrative Services Director  
Angela Madrigal, Senior Account Clerk

**DATE:** April 6, 2018

**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	677,455	308,815	426,549	385,089	298,624	363,206					3,690,336
NVTID Tax	2%													
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	12,443	15,134					153,764
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	36,830	44,795					455,141
City Administration (1%)		1,048	1,003	1,129	515	711	642	498	605					6,151
<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>49,771</b>	<b>60,534</b>					<b>615,056</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,909	22,965	22,170	22,642	21,480	21,917	22,320	20,356					176,759
Room Nights Rented		16,005	14,761	16,628	9,274	12,893	11,692	10,059	11,342					102,654
Average Occupancy Percentage		70%	64%	75%	41%	60%	53%	45%	56%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	58%
Average Room Rate		\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	\$ 274.47	\$ 247.39	\$ 266.86	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 299.58

Estimates & Projections	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
City Transient Occupancy Tax														
Prior Years Actuals														
FY 16-17	764	616,130	585,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,598	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	365,039	496,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,789	239,895	305,163	363,591	439,751	538,127	503,586	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	3,764,880
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	183,018	151,838	182,453	225,227	284,421	321,765	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	317,980	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					3,690,336
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,258)	(35,735)	20,213	17,137	8,740					(341,883)



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

CHART 2

	By Fiscal Years																							
	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		Completed FY Years Average		Percent of Total Year			
		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change	Mth	Qtr	Seml			
July	309,043	3.1%	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%	415,129	10.7%				
August	332,157	9.8%	364,842	9.8%	394,409	8.1%	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.6%	595,142	4.6%	601,544	1.1%	431,258	11.1%				
September	347,058	6.6%	369,985	6.6%	418,832	13.2%	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%	438,910	11.3%				
October	348,903	9.6%	382,464	9.6%	399,283	4.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.9%	308,815	-51.2%	412,016	10.6%				
November	217,336	10.9%	241,116	10.9%	256,691	6.4%	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,364	5.4%	426,549	-4.9%	265,767	7.6%				
December	151,053	18.0%	183,018	21.2%	209,670	14.0%	208,911	-0.1%	229,605	9.9%	239,605	4.3%	314,053	34.7%	353,219	12.5%	385,089	9.0%	221,448	5.7%				
January	131,104	15.6%	151,838	15.6%	171,854	13.2%	187,041	8.8%	230,428	23.2%	238,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	188,535	4.9%				
February	153,927	18.6%	182,493	18.6%	218,558	19.8%	210,635	-3.6%	323,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	226,741	5.8%				
March	209,149	7.7%	225,227	7.7%	257,380	14.3%	295,168	14.7%	318,561	7.9%	353,591	14.1%	385,039	5.5%	413,561	7.4%	488,598	20.0%	245,584	6.4%				
April	237,468	19.6%	284,421	19.6%	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,598	-2.0%	583,084	9.3%	295,266	7.6%				
May	307,171	4.8%	321,785	4.8%	343,761	6.8%	363,319	11.5%	428,980	17.9%	538,127	25.4%	533,365	-0.9%	583,084	9.3%	583,084	0.0%	348,949	5.0%				
June	317,990	17.2%	372,828	17.2%	381,168	2.2%	395,744	4.1%	431,077	8.7%	503,586	18.8%	502,160	-0.3%	560,016	11.5%	560,016	0.0%	355,148	9.2%				
<b>Annual Totals</b>	<b>3,062,370</b>	<b>12.1%</b>	<b>3,431,506</b>	<b>12.1%</b>	<b>3,764,680</b>	<b>9.7%</b>	<b>3,950,623</b>	<b>4.9%</b>	<b>4,456,456</b>	<b>12.8%</b>	<b>5,037,134</b>	<b>13.0%</b>	<b>5,622,339</b>	<b>11.6%</b>	<b>5,952,806</b>	<b>5.9%</b>	<b>3,630,336</b>	<b>-38.0%</b>	<b>3,876,729</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>42.9%</b>

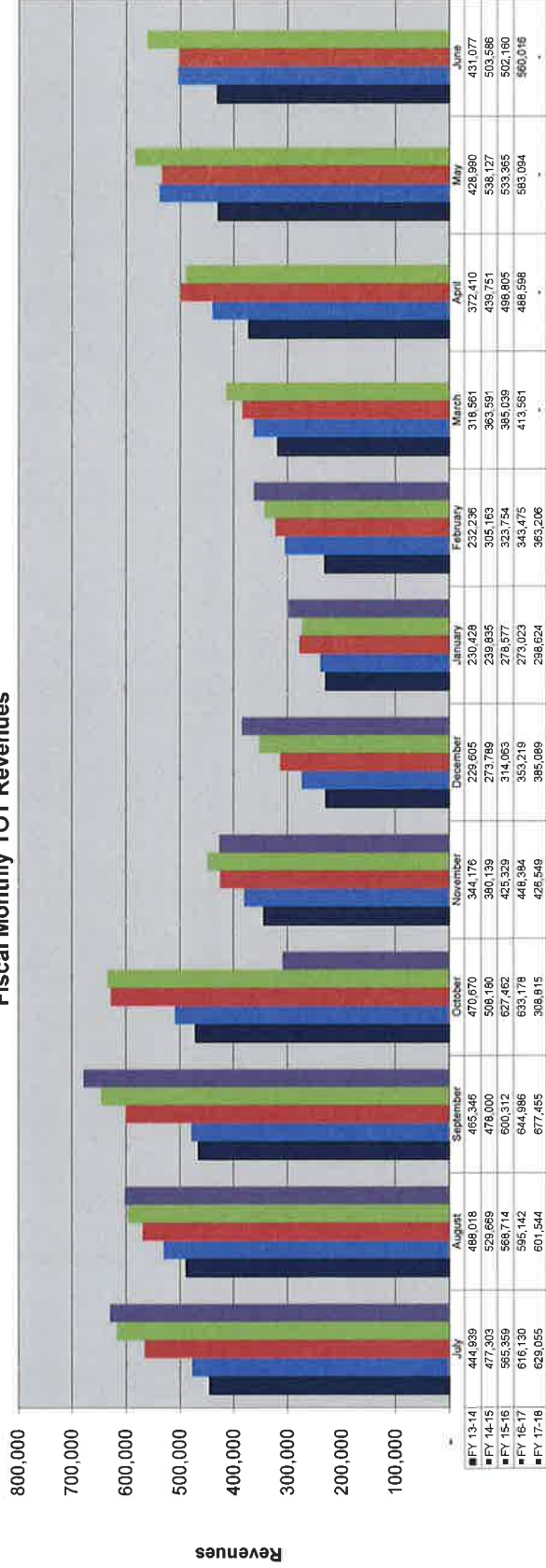
	By Calendar Year																	
	2010		2011		2012		2013		2014		2015		2016		2017		2018	
		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change
1st Quarter Trend	988,256	5.9%	1,086,315	10.0%	1,224,278	12.7%	1,254,178	2.4%	1,388,303	11.5%	1,454,972	6.2%	1,734,385	18.8%	1,856,259	7.0%	1,908,054	2.8%
2nd Quarter Trend	717,302	12.4%	808,568	12.4%	864,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,854	17.6%	1,434,781	5.0%	1,120,452	-21.9%
3rd Quarter Trend	484,180	13.2%	559,558	13.2%	647,792	15.8%	692,844	7.0%	781,225	12.8%	908,889	16.3%	987,389	8.7%	1,030,059	4.3%	661,830	-35.7%
4th Quarter Trend	862,623	13.5%	979,034	13.5%	1,027,965	5.0%	1,098,860	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.3%	-	-100.0%
1st Half Trend	1,705,550	11.0%	1,892,913	11.0%	2,088,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,291,039	6.1%	3,028,506	-8.0%
2nd Half Trend	1,356,810	13.4%	1,538,592	13.4%	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,380,054	18.7%	2,521,700	5.6%	2,661,767	5.6%	661,830	-75.1%

	By Calendar Year																					
	2010		2011		2012		2013		2014		2015		2016		2017		2018					
		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change				
January	131,104	15.6%	151,838	15.6%	171,854	13.2%	187,041	8.8%	230,428	23.2%	238,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%				
February	153,927	18.6%	182,493	18.6%	218,558	19.8%	210,635	-3.6%	323,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%				
March	209,149	7.7%	225,227	7.7%	257,380	14.3%	295,168	14.7%	318,561	7.9%	353,591	14.1%	385,039	5.5%	413,561	7.4%	488,598	20.0%				
April	237,468	19.6%	284,421	19.6%	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,598	-2.0%	583,084	9.3%				
May	307,171	4.8%	321,785	4.8%	343,761	6.8%	363,319	11.5%	428,980	17.9%	538,127	25.4%	533,365	-0.9%	583,084	9.3%	583,084	0.0%				
June	317,990	17.2%	372,828	17.2%	381,168	2.2%	395,744	4.1%	431,077	8.7%	503,586	18.8%	502,160	-0.3%	560,016	11.5%	560,016	0.0%				
<b>Annual Totals</b>	<b>3,249,723</b>	<b>8.1%</b>	<b>3,627,514</b>	<b>11.6%</b>	<b>4,234,458</b>	<b>10.4%</b>	<b>4,456,456</b>	<b>5.2%</b>	<b>5,037,134</b>	<b>12.8%</b>	<b>5,622,339</b>	<b>11.6%</b>	<b>5,952,806</b>	<b>5.9%</b>	<b>3,630,336</b>	<b>-38.0%</b>	<b>3,876,729</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>42.9%</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 16.65%

Chart 3

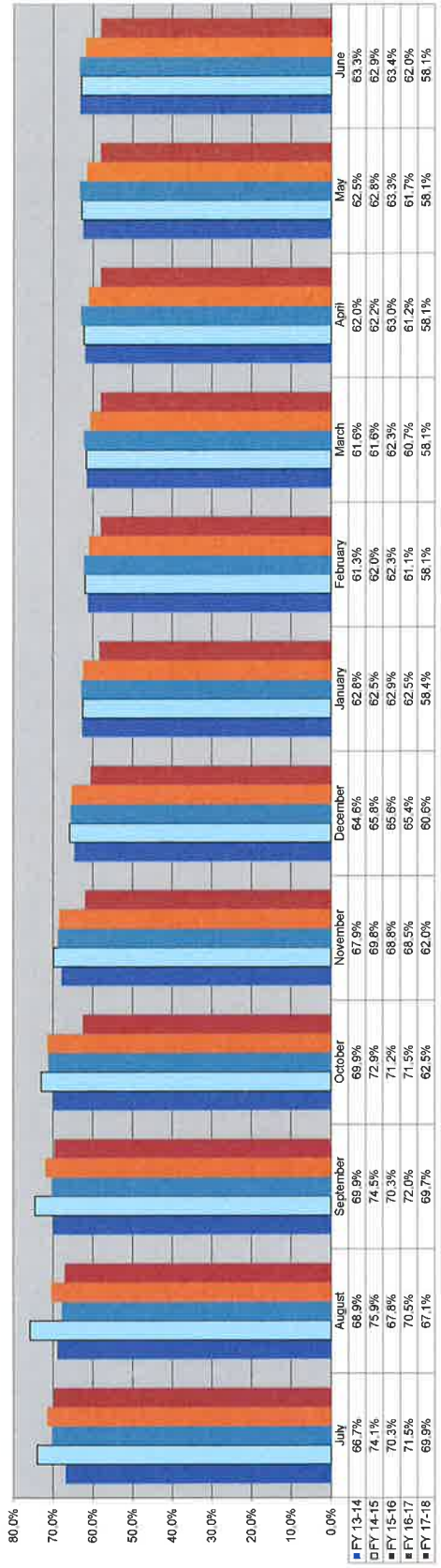
### City of Calistoga Fiscal Monthly TOT Revenues



Months

Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

