



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

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REPORT PERIOD:  
TAX RATE:

Collections through January, 2018  
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:

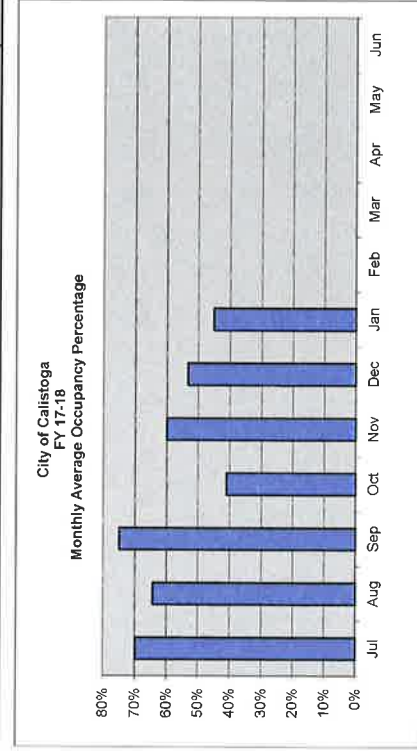
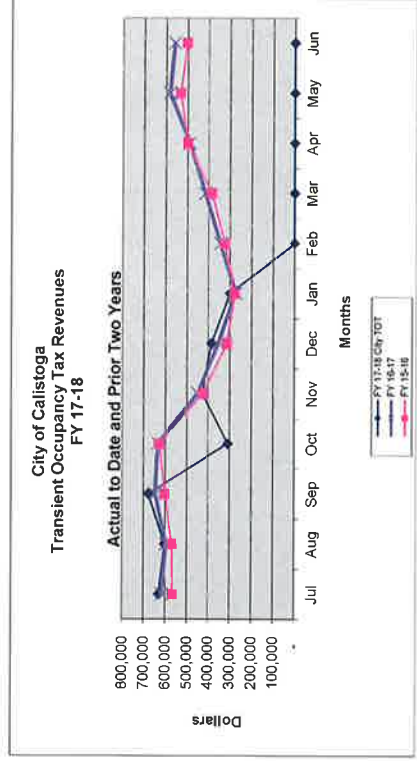
March 2, 2018

## Transient Occupancy Tax/NVTID Revenues Cash Flow Actuals and Projections Fiscal Year 2017-18

	Actual												Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
<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	298,624	-	-	-	-	3,327,130
NVTID Tax	2%												
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	12,443	-	-	-	-	138,630
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	36,830	-	-	-	-	410,348
City Administration (1%)		1,048	1,003	1,129	515	711	642	498	-	-	-	-	5,545
<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>554,522</b>
<b>Occupancy and Daily Rates</b>													
Room Nights Available		22,909	22,965	22,170	22,642	21,480	21,917	22,320	-	-	-	-	156,403
Room Nights Rented		16,005	14,761	16,628	9,274	12,893	11,692	10,059	-	-	-	-	91,312
Average Occupancy Percentage	70%		64%	75%	41%	60%	53%	45%	#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	\$ 247.39	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 303.64

### 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	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	565,359	568,714	600,312	425,329	425,329	314,063	278,577	323,754	385,039	498,805	533,365	502,160	5,622,939
FY 14-15	477,303	529,669	478,000	508,180	360,139	273,789	239,835	305,163	363,591	439,751	538,127	503,566	5,037,134
FY 13-14	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	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	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,390	303,037	343,761	361,168	3,764,680
FY 10-11	351,488	364,842	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	309,043	332,157	347,058	348,903	217,336	151,063	131,104	153,927	209,149	237,468	307,171	317,990	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	4,402,814
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	-	-	-	-	-	3,327,130
Difference from Latest Estimate	(7,408)	(12,048)	12,475	(345,258)	(35,735)	20,213	17,137	-	-	-	-	-	(350,623)



**CHART 2**

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

	By Fiscal Years												Completed FY Years Average	Percent of Total Year		
	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	% Change	Mth.	Qtr.		Semtr.		
July	309,043	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	18.4%	7.3%	18.4%	10.8%			
August	332,157	364,842	394,409	422,807	464,018	529,669	568,714	595,142	601,544	8.1%	8.5%	7.4%	11.2%			
September	347,058	369,985	418,832	425,369	465,346	478,000	600,312	644,985	677,455	6.6%	2.7%	26.6%	11.4%			
October	348,903	382,484	399,283	411,105	470,670	508,180	627,462	633,178	308,815	9.6%	8.0%	0.9%	10.7%			
November	217,336	241,116	256,691	284,727	344,176	380,139	425,329	448,384	426,549	10.9%	10.4%	5.4%	7.7%			
December	151,063	183,016	208,670	208,911	229,605	273,789	314,063	353,218	385,089	21.2%	19.2%	14.7%	5.8%			
January	131,104	151,838	171,854	187,041	230,428	239,835	279,577	273,023	298,624	15.6%	4.1%	16.2%	4.9%			
February	153,927	182,493	218,558	210,635	232,236	305,163	323,754	343,475	198,802	18.6%	31.4%	6.1%	5.2%			
March	209,149	225,227	257,380	285,168	318,561	363,581	385,039	413,561	246,564	7.7%	14.1%	7.4%	6.5%			
April	237,468	284,421	303,037	318,797	372,410	439,751	498,805	488,598	295,266	19.8%	18.1%	13.4%	7.7%			
May	307,171	321,785	343,761	383,319	428,990	538,127	533,365	583,084	348,949	4.8%	26.4%	-0.9%	9.1%			
June	317,950	372,628	381,168	396,744	431,077	503,586	502,160	560,016	355,146	17.2%	16.8%	-0.3%	9.2%			
<b>Annual Totals</b>	<b>3,062,370</b>	<b>3,431,506</b>	<b>3,764,680</b>	<b>3,950,623</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,952,006</b>	<b>3,327,100</b>	<b>12.1%</b>	<b>13.0%</b>	<b>11.6%</b>	<b>100.0%</b>			

	By Calendar Year												Completed Cal Years Average	Percent of Total Year		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	% Change	Mth.	Qtr.		Semtr.		
1st Quarter Trend	988,258	1,086,315	1,224,278	1,254,176	1,398,303	1,484,972	1,734,385	1,856,259	1,608,054	8.9%	6.2%	16.8%	4.4%			
2nd Quarter Trend	717,302	806,588	864,644	904,743	1,044,451	1,162,108	1,366,854	1,434,781	1,120,452	12.4%	4.6%	17.6%	5.2%			
3rd Quarter Trend	494,160	559,558	647,792	692,844	781,225	892,844	908,589	1,030,059	298,624	13.2%	7.0%	8.7%	6.6%			
4th Quarter Trend	862,629	979,034	1,027,966	1,098,860	1,232,477	1,481,465	1,534,331	1,631,708	-	13.5%	6.0%	3.6%	7.8%			
1st Half Trend	1,705,560	1,892,913	2,089,922	2,158,919	2,442,754	2,647,080	3,101,239	3,231,059	3,028,505	11.0%	8.4%	17.2%	9.5%			
2nd Half Trend	1,356,810	1,538,592	1,675,758	1,791,704	2,013,702	2,390,054	2,521,700	2,861,767	288,624	13.4%	18.7%	5.5%	10.0%			
<b>Annual Totals</b>	<b>3,062,370</b>	<b>3,431,506</b>	<b>3,764,680</b>	<b>3,950,623</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,952,006</b>	<b>3,327,100</b>	<b>12.1%</b>	<b>13.0%</b>	<b>11.6%</b>	<b>100.0%</b>			

	By Fiscal Years												Completed FY Years Average	Percent of Total Year		
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[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

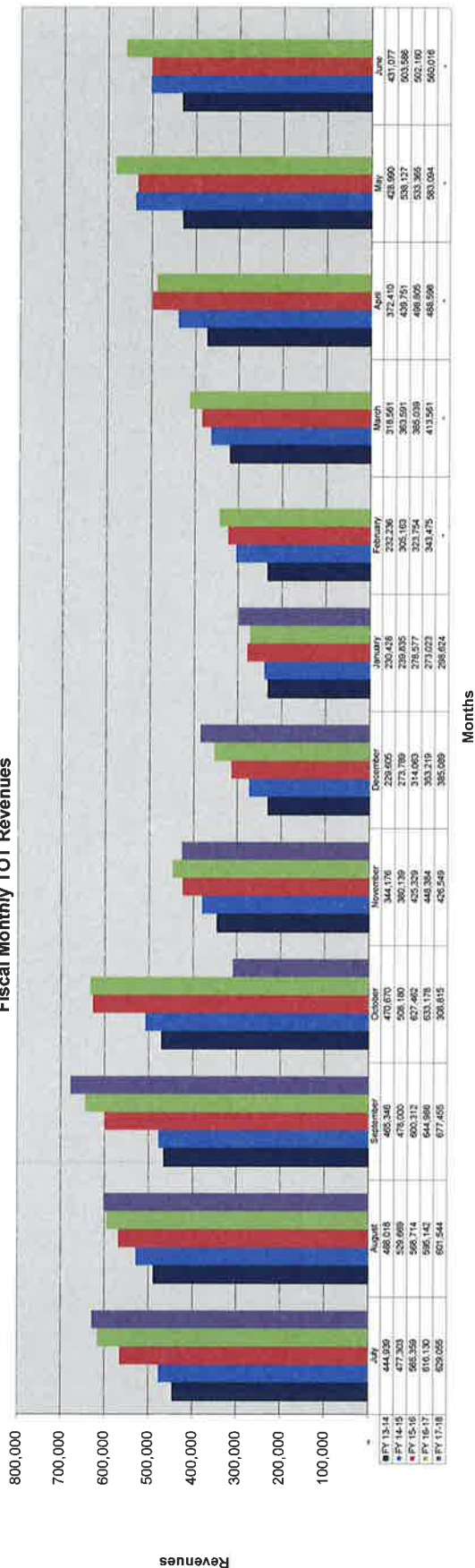
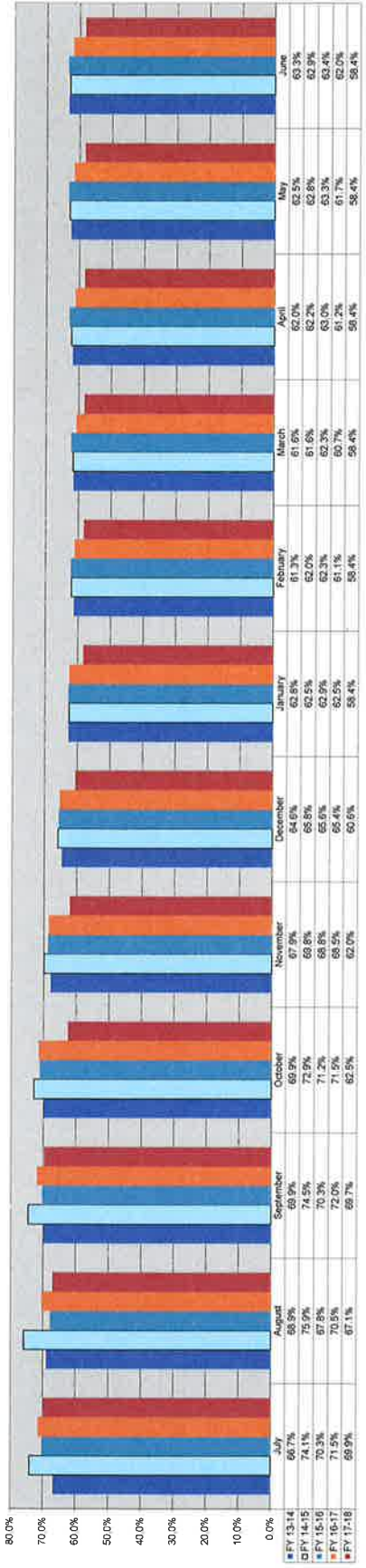


Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types



City of Callistoga  
Average Monthly Rates - All Types

Chart 5

