



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2018-2019

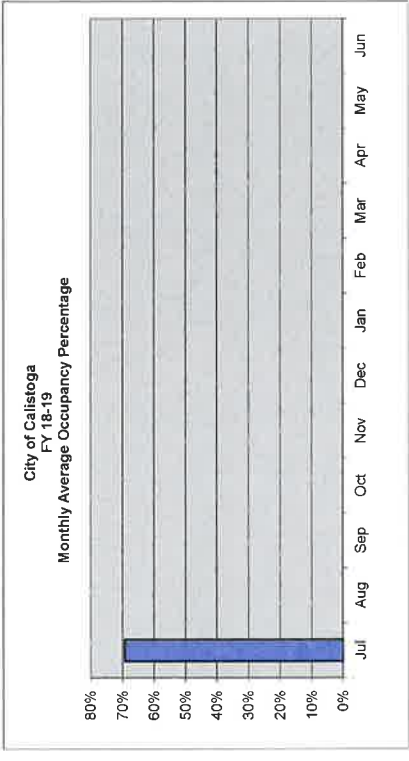
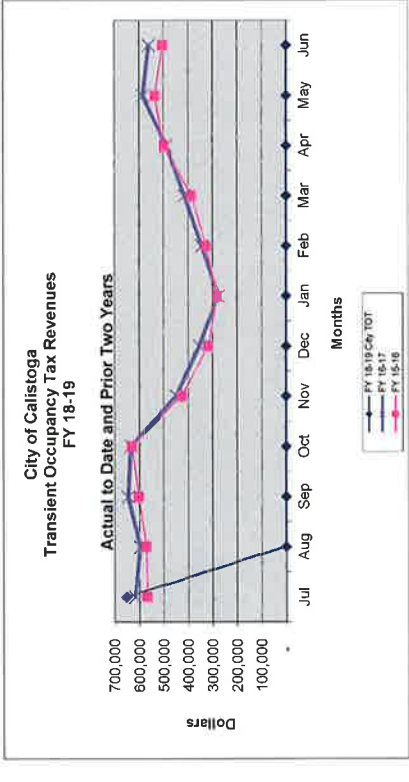
REPORT PERIOD: Collections through July, 2018
TAX RATE: 12 Percent
STATISTICS: TOT/NVTID Collections – TOT Budget to Actual Revenues
City TOT Revenue History
Fiscal Monthly TOT Revenues
Monthly Occupancy Rates – All Types
Average Monthly Rates – All Types
PREPARED BY: Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk
DATE: September 5, 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	Total
TOT & NVTID Revenues														
Average Number of Rooms	761													
FY 18-19 City TOT	12%	652,201	-	-	-	-	-	-	-	-	-	-	-	652,201
NVTID Tax	2%													
Local TID Allocation (25%)		27,175	-	-	-	-	-	-	-	-	-	-	-	27,175
County TID Allocation (74%)		80,438	-	-	-	-	-	-	-	-	-	-	-	80,438
City Administration (1%)		1,087	-	-	-	-	-	-	-	-	-	-	-	1,087
Total NVTID Tax		108,700	-	-	-	-	-	-	-	-	-	-	-	108,700

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Occupancy and Daily Rates														
Room Nights Available		22,816	-	-	-	-	-	-	-	-	-	-	-	22,816
Room Nights Rented		15,801	-	-	-	-	-	-	-	-	-	-	-	15,801
Average Occupancy Percentage		69%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	69%
Average Room Rate		\$ 343.97	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 343.97

		Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	Total
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	363,206	427,834	521,416	619,821	624,449	5,883,856
FY 16-17	764	618,130	595,142	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	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	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	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	4,466,456
FY 12-13	692	406,000	422,807	425,369	411,105	284,727	209,911	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	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	692	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 Nine Years		467,817	477,478	491,927	454,451	336,050	256,381	218,036	259,272	321,723	384,967	451,048	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%	9.9%	100.0%
Original Adopted Budget Estimate		641,636	619,574.7	692,203	649,007	459,593	392,791	304,596	372,286	436,391	531,844	632,218	636,938	6,363,078
Revised Estimate		652,201	-	-	-	-	-	-	-	-	-	-	-	652,201
Actual TOT Revenue		652,201	-	-	-	-	-	-	-	-	-	-	-	652,201
Difference from Latest Estimate		10,565	-	-	-	-	-	-	-	-	-	-	-	10,565



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

CHART 2

	By Fiscal Years												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	FY 19-20	Completed FY Years Average	Mth	Qtr	Semi	
July	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	652,201	652,201	415,129	10.3%			
August	364,842	422,807	420,807	488,018	529,669	568,714	595,142	601,544	601,544	601,544	431,568	10.7%			
September	389,985	418,832	425,369	465,346	478,000	600,312	644,986	677,455	677,455	677,455	438,910	10.8%	31.8%		
October	382,464	399,283	411,105	470,671	508,180	627,462	633,178	308,815	308,815	308,815	412,016	10.2%			
November	241,116	286,691	284,727	384,176	380,139	425,329	448,384	426,549	426,549	426,549	295,767	7.9%			
December	183,018	209,670	208,911	229,605	273,789	314,053	278,577	353,223	353,223	353,223	221,448	5.7%			
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	298,624	298,624	298,624	188,535	4.7%			
February	182,493	218,558	218,635	232,236	305,163	323,754	343,475	363,206	363,206	363,206	226,741	5.6%			
March	225,227	257,380	295,168	318,561	363,591	395,039	413,561	427,834	427,834	427,834	282,215	7.0%			
April	284,421	303,037	318,797	372,410	439,751	498,805	488,588	521,416	521,416	521,416	335,315	8.3%			
May	321,785	343,761	343,761	429,990	538,127	533,365	563,094	619,821	619,821	619,821	386,627	9.8%			
June	372,828	381,168	396,744	431,077	503,586	502,160	560,016	624,449	624,449	624,449	403,161	10.0%			
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	5,883,856	5,883,856	4,047,461	100.0%	100.0%	100.0%	

	By Calendar Year													
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Completed FY Years Average	Mth	Qtr	Semi
1st Quarter Trend	1,086,315	1,224,278	1,224,278	1,254,176	1,254,176	2,478,919	1,389,303	1,484,972	1,484,972	1,484,972	1,656,259	7.0%		
2nd Quarter Trend	805,598	864,644	864,644	864,644	864,644	1,733,835	1,044,451	1,152,108	1,152,108	1,152,108	1,434,701	5.0%		
3rd Quarter Trend	559,558	647,792	647,792	647,792	647,792	1,298,860	781,225	908,589	908,589	908,589	1,030,059	4.3%		
4th Quarter Trend	978,034	1,027,966	1,027,966	1,027,966	1,027,966	1,698,860	1,232,477	1,481,463	1,481,463	1,481,463	1,755,686	8.2%		
1st Half Trend	1,892,913	2,088,922	2,088,922	2,118,820	2,118,820	4,212,738	2,470,524	2,966,561	2,966,561	2,966,561	3,291,039	6.1%		
2nd Half Trend	1,538,592	1,675,756	1,675,756	1,675,756	1,675,756	1,735,860	2,013,702	2,390,054	2,390,054	2,390,054	2,855,350	7.3%		
Annual Totals	3,431,506	3,764,680	3,764,680	3,950,623	3,950,623	5,952,806	4,484,226	5,356,616	5,356,616	5,356,616	6,146,389	100.0%	100.0%	100.0%

	By Calendar Year													
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Completed FY Years Average	Mth	Qtr	Semi
January	151,838	171,854	187,041	230,428	239,835	278,577	273,023	298,624	298,624	298,624	170,847	4.4%		
February	182,493	218,558	218,635	232,236	305,163	323,754	343,475	363,206	363,206	363,206	203,723	5.2%		
March	225,227	257,380	285,166	318,561	363,591	385,039	413,561	427,834	427,834	427,834	287,343	6.6%		
April	284,421	303,037	318,797	372,410	439,751	498,805	488,588	521,416	521,416	521,416	304,533	7.8%		
May	321,785	343,761	343,761	429,990	538,127	533,365	583,094	619,821	619,821	619,821	359,386	9.2%		
June	372,828	381,168	396,744	431,077	503,586	502,160	560,016	624,449	624,449	624,449	410,925	10.6%		
July	444,037	405,000	444,939	477,303	565,359	616,130	629,055	652,201	652,201	652,201	432,032	11.1%		
August	394,409	422,807	488,018	529,669	568,714	595,142	601,544	601,544	601,544	601,544	434,374	11.2%		
September	418,832	425,369	465,346	478,000	600,312	644,986	677,455	677,455	677,455	677,455	436,041	11.2%		
October	399,283	411,105	470,671	508,180	627,462	633,178	308,815	308,815	308,815	308,815	295,628	7.6%		
November	256,691	284,727	344,176	380,139	425,329	448,384	426,549	426,549	426,549	426,549	215,778	5.5%		
December	209,670	209,670	229,605	273,789	314,053	353,219	385,089	385,089	385,089	385,089	3,889,418	100.0%	100.0%	100.0%
Annual Totals	3,431,506	3,764,680	3,764,680	3,950,623	3,950,623	5,952,806	4,484,226	5,356,616	5,356,616	5,356,616	6,146,389	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 Calistoga Fiscal Monthly TOT Revenues

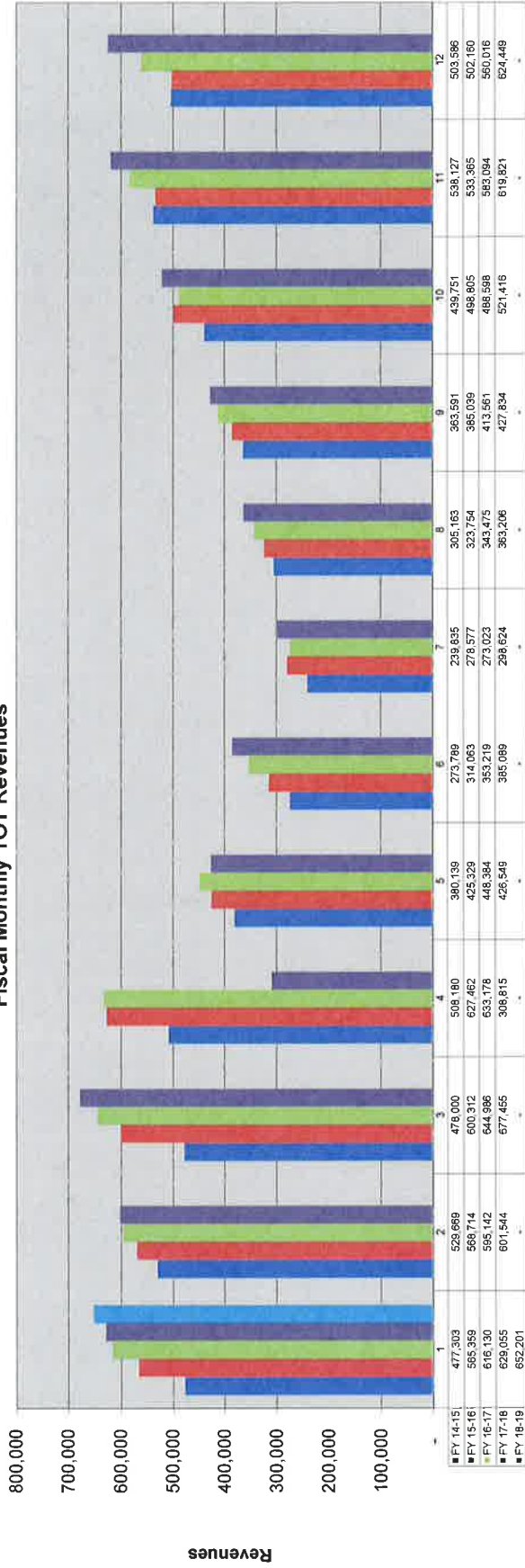


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

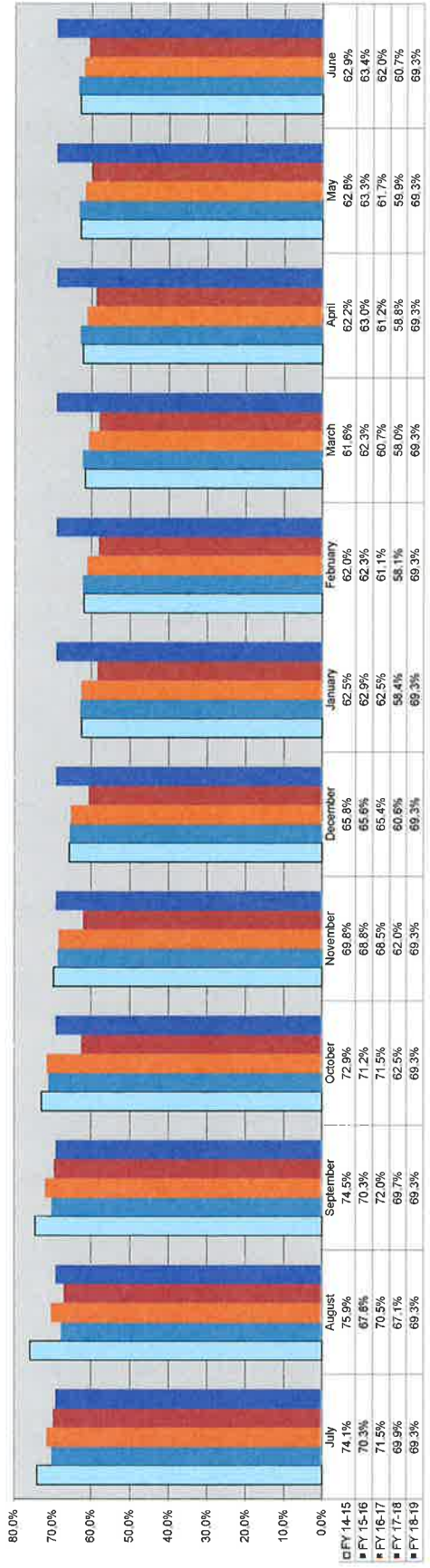


Chart 5

City of Calistoga
Average Monthly Rates - All Types

