



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2017-2018

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**REPORT PERIOD:** Collections through March, 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

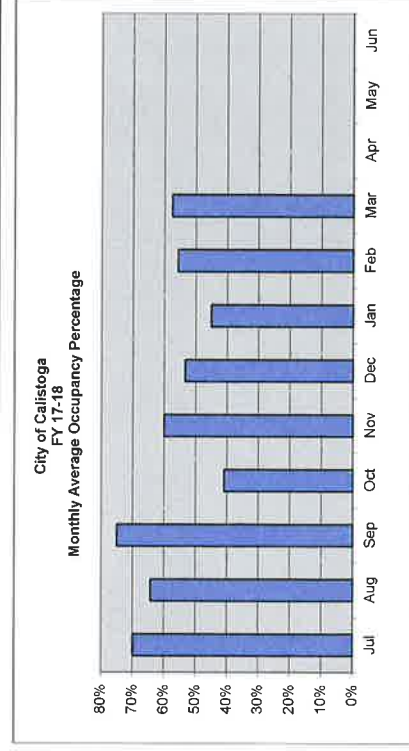
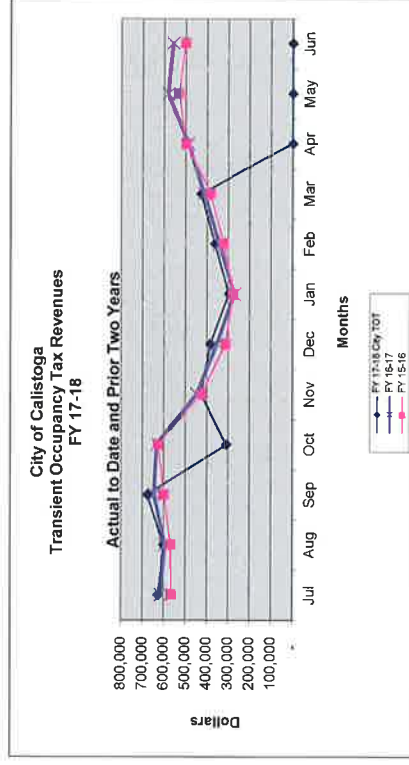
**DATE:** May 9, 2018

**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	Total
<b>TOT &amp; NVTID Revenues</b>	764													
Average Number of Rooms	12%	629,055	601,544	677,455	308,815	426,549	385,089	298,624	363,206	427,775	-	-	-	4,118,111
<b>NVTID Tax</b>	2%													
Local TID Allocation (25%)		26,211	25,064	28,227	12,867	17,773	16,045	12,443	15,134	17,824	-	-	-	171,588
County TID Allocation (74%)		77,583	74,190	83,553	38,087	52,608	47,494	36,830	44,795	52,759	-	-	-	507,900
City Administration (1%)		1,048	1,003	1,129	515	711	642	498	605	713	-	-	-	6,864
<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>71,296</b>	-	-	-	<b>686,352</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	22,289	-	-	-	199,048
Room Nights Rented		16,005	14,761	16,628	9,274	12,893	11,692	10,059	11,342	12,829	-	-	-	115,483
<b>Average Occupancy Percentage</b>		70%	64%	75%	41%	60%	53%	45%	56%	58%	#DIV/0!	#DIV/0!	#DIV/0!	58%
<b>Average Room Rate</b>		\$ 327.53	\$ 339.60	\$ 339.52	\$ 277.49	\$ 275.70	\$ 274.47	\$ 247.39	\$ 266.86	\$ 277.87	#DIV/0!	#DIV/0!	#DIV/0!	\$ 297.17

**Estimates & Projections**

		Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	Total
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	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	385,039	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	239,835	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	344,178	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	3,784,660
FY 10-11	692	351,488	364,842	369,985	362,464	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	151,053	131,104	153,927	209,149	237,468	307,171	317,990	3,062,370
TOT Revenues - Average of Eight Years		447,862	461,970	468,736	472,656	324,737	240,292	207,963	246,280	308,459	367,911	429,852	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	664,991	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	427,775	-	-	-	4,118,111
Difference from Latest Estimate		(7,408)	(12,048)	12,475	(345,258)	(35,735)	20,213	17,137	8,740	(261)	-	-	-	(342,144)



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

CHART 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	Mth	Qtr	Semi	Mth	Qtr	Semi			
July	309,043	351,498	411,037	406,000	444,939	477,303	565,359	616,130	629,055	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%			
August	332,157	384,842	394,409	422,807	488,016	529,669	568,714	595,142	601,544	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%			
September	347,058	369,985	418,832	425,369	465,346	478,000	600,312	644,986	677,455	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%			
October	348,903	382,464	399,283	411,105	470,670	508,180	627,462	633,178	308,815	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%			
November	217,336	241,116	256,691	284,727	344,176	380,139	425,329	448,384	426,549	7.6%	7.6%	7.6%	7.6%	7.6%	7.6%			
December	151,063	163,018	208,670	208,911	229,605	273,789	314,063	353,219	385,069	5.7%	5.7%	5.7%	5.7%	5.7%	5.7%			
January	131,104	151,838	171,854	187,041	230,428	238,835	278,577	273,023	286,524	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%			
February	153,927	182,483	218,558	210,635	232,236	305,163	323,754	343,475	363,206	5.7%	5.7%	5.7%	5.7%	5.7%	5.7%			
March	209,149	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,775	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%			
April	237,468	284,421	303,037	318,797	372,410	439,751	498,805	488,568	-	-	-	-	-	-	-			
May	307,171	321,785	343,761	383,319	428,990	538,127	533,365	563,094	-	-	-	-	-	-	-			
June	317,990	372,828	381,168	396,744	431,077	503,586	502,160	560,016	-	-	-	-	-	-	-			
Annual Totals	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,672,339	5,952,806	4,118,111	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%			

	By Calendar Year												Completed Cal Years Average			Percent of Total Year		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	Mth	Qtr	Semi	Mth	Qtr	Semi			
1st Quarter Trend	988,258	1,088,315	1,224,278	1,254,178	1,554,178	2,442,754	2,013,702	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%			
2nd Quarter Trend	717,302	805,598	854,644	894,743	904,743	1,162,068	1,162,068	11.3%	11.3%	11.3%	11.3%	11.3%	11.3%	11.3%	11.3%			
3rd Quarter Trend	484,180	559,558	647,792	692,844	707,844	908,589	908,589	16.3%	16.3%	16.3%	16.3%	16.3%	16.3%	16.3%	16.3%			
4th Quarter Trend	862,629	979,034	1,027,866	1,099,860	1,099,860	1,461,465	1,461,465	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%			
1st Half Trend	1,705,580	1,892,913	2,082,070	2,149,022	2,159,022	3,244,754	3,244,754	13.1%	13.1%	13.1%	13.1%	13.1%	13.1%	13.1%	13.1%			
2nd Half Trend	1,356,810	1,538,592	1,675,758	1,791,704	1,791,704	2,211,704	2,211,704	18.7%	18.7%	18.7%	18.7%	18.7%	18.7%	18.7%	18.7%			
Annual Totals	3,062,370	3,431,506	3,764,680	3,950,623	4,456,456	5,037,134	5,672,339	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%	11.6%			

	By Calendar Year												Completed Cal Years Average			Percent of Total Year		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	Mth	Qtr	Semi	Mth	Qtr	Semi			
January	131,104	151,838	171,854	187,041	230,428	238,835	278,577	273,023	286,524	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%			
February	153,927	182,483	218,558	210,635	232,236	305,163	323,754	343,475	363,206	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%			
March	209,149	225,227	257,380	295,168	318,561	363,591	385,039	413,561	427,775	6.6%	6.6%	6.6%	6.6%	6.6%	6.6%			
April	237,468	284,421	303,037	318,797	372,410	439,751	498,805	488,568	-	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%			
May	307,171	321,785	343,761	383,319	428,990	538,127	533,365	563,094	-	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%			
June	317,990	372,828	381,168	396,744	431,077	503,586	502,160	560,016	-	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%			
July	351,488	411,037	406,000	444,939	477,303	565,359	616,130	629,055	-	10.6%	10.6%	10.6%	10.6%	10.6%	10.6%			
August	364,842	384,409	422,807	488,016	529,669	568,714	595,142	601,544	-	11.1%	11.1%	11.1%	11.1%	11.1%	11.1%			
September	369,985	418,832	425,369	465,346	478,000	600,312	644,986	677,455	-	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%			
October	382,464	399,283	411,105	470,670	508,180	627,462	633,178	308,815	-	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%			
November	241,116	256,691	284,727	344,176	380,139	425,329	448,384	426,549	-	7.6%	7.6%	7.6%	7.6%	7.6%	7.6%			
December	163,018	208,670	208,911	229,605	273,789	314,063	353,219	385,069	-	5.7%	5.7%	5.7%	5.7%	5.7%	5.7%			
Annual Totals	3,248,723	3,627,514	3,834,677	4,234,458	4,660,781	5,491,293	5,612,739	5,690,273	1,089,605	100.0%	100.0%	100.0%	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

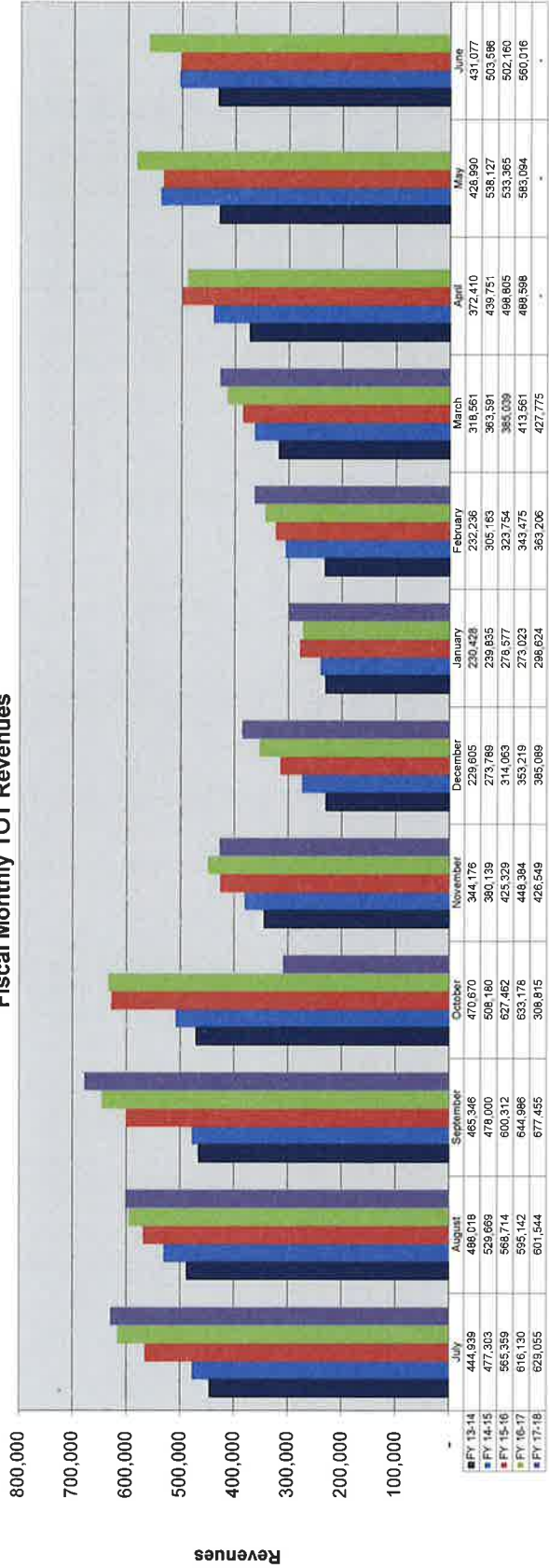
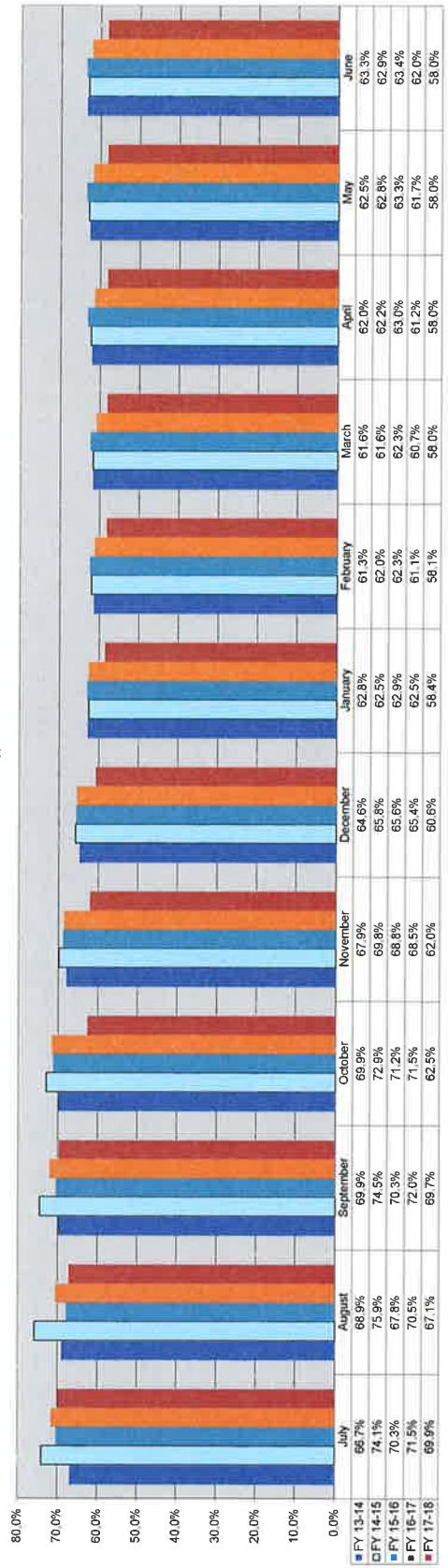


Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

