



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

**Fiscal Year 2019-2020**

**REPORT PERIOD:**

**TAX RATE:**

Collections through July, 2019

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:**

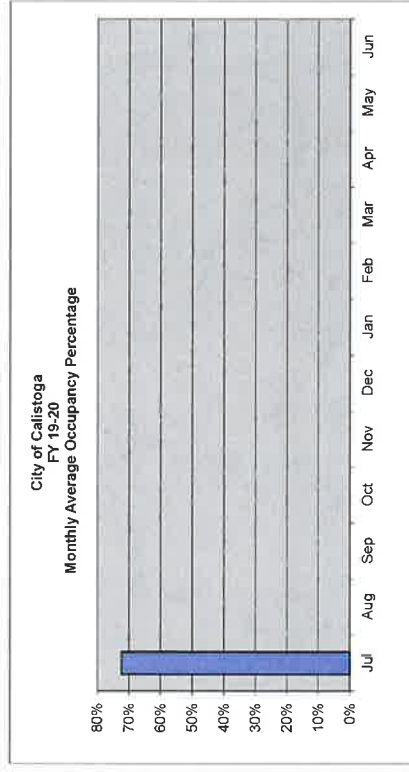
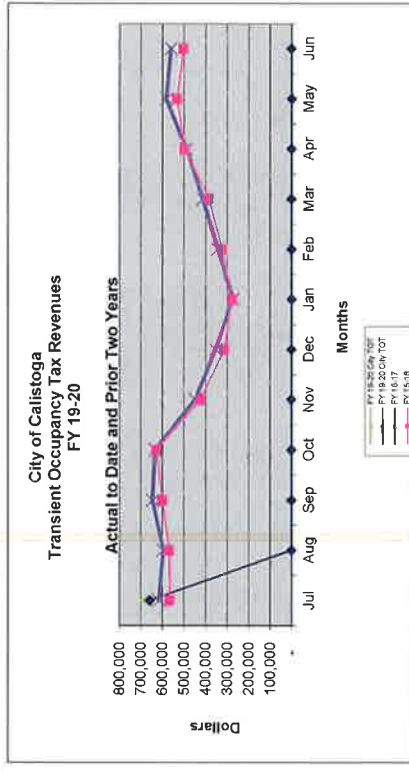
September 10, 2019

## Transient Occupancy Tax/INVTID Revenues Cash Flow Actuals and Projections Fiscal Year 2019-20

	Actual												Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
<b>TOT &amp; NVTID Revenues</b>													
Average Number of Rooms	744												
FY 19-20 City TOT	12%												
NVTID Tax	2%												
Local TID Allocation (25%)	-												27,389
County TID Allocation (74%)	-												81,072
City Administration (1%)	-												1,096
<b>Total NVTID Tax</b>	-												<b>109,557</b>
<b>Occupancy and Daily Rates</b>													
Room Nights Available	-												22,752
Room Nights Rented	-												16,456
Average Occupancy Percentage	72% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!												72%
Average Room Rate	\$ 332.88 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!												\$ 332.88

### Estimates & Projections

	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
City Transient Occupancy Tax														
Prior Years Actuals														
FY 18-19	755	652,201	631,467	661,126	659,689	453,880	384,313	328,601	361,292	452,901	532,280	650,402	646,663	6,414,815
FY 17-18	764	629,055	601,544	677,455	308,815	426,549	385,069	298,624	363,206	427,834	521,416	619,821	624,449	5,883,656
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	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	4,456,456
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	351,488	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	361,168	3,764,680
FY 10-11	692	309,043	332,157	347,058	348,903	217,338	151,063	131,104	153,927	209,149	237,468	307,171	317,920	3,431,506
FY 09-10	692	286,256	292,877	308,847	308,847	187,338	131,104	131,104	153,927	209,149	237,468	307,171	317,920	3,062,370
TOT Revenues - Average of Ten Years		486,256	492,877	508,847	474,975	347,833	269,174	229,092	269,474	334,841	399,698	470,984	473,668	4,757,718
Percent of Total Annual		10.2%	10.4%	10.7%	10.0%	7.3%	5.7%	4.8%	5.7%	7.0%	8.4%	9.9%	10.0%	100.0%
Original Adopted Budget Estimate		671,767	650,411	674,349	676,181	462,958	391,999	336,816	368,360	461,959	545,587	666,662	662,829	6,569,678
Revised Estimate		657,343												
Actual TOT Revenue		657,343												657,343
Difference from Latest Estimate		(14,424)												(14,424)



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

CHART 2

	By Fiscal Years												Completed FY											
	FY 11-12	% Change	FY 12-13	% Change	FY 13-14	% Change	FY 14-15	% Change	FY 15-16	% Change	FY 16-17	% Change	FY 17-18	% Change	FY 18-19	% Change	FY 19-20	% Change	Years Average	Mth	Qtr	Semi	Percent of Total Year	
July	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%	652,201	3.7%	657,343	4.5%	447,081	11.2%				
August	394,409	6.1%	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	631,467	0.0%	415,665	10.5%				
September	418,932	13.2%	425,369	1.6%	485,346	14.3%	478,000	-2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%	661,126	-2.4%	661,126	0.0%	424,464	10.7%				32.4%
October	389,263	4.4%	411,105	3.0%	470,671	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.9%	630,815	-0.4%	659,669	4.7%	659,669	0.0%	401,060	10.1%				
November	286,891	6.5%	284,727	-0.8%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,384	5.4%	426,549	-4.9%	453,660	6.4%	453,660	0.0%	286,560	7.2%				
December	208,670	14.0%	208,911	0.1%	229,605	9.9%	273,789	19.2%	314,063	14.7%	353,219	12.5%	385,089	9.0%	384,313	-0.2%	384,313	0.0%	217,542	4.7%				
January	171,854	13.2%	187,041	8.8%	230,428	28.2%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	288,624	3.7%	328,601	13.9%	328,601	0.0%	165,304	4.7%				
February	218,558	19.6%	210,635	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	361,292	-0.5%	361,292	0.0%	220,695	5.5%				
March	257,360	14.3%	295,168	14.7%	318,561	7.9%	363,581	14.1%	395,039	9.1%	413,561	7.4%	427,834	3.5%	452,901	7.7%	452,901	0.0%	275,005	6.9%				
April	303,037	6.5%	318,797	5.2%	372,410	16.6%	439,751	16.1%	488,605	13.4%	488,588	-0.0%	521,416	6.7%	532,280	2.1%	532,280	0.0%	326,144	8.2%				
May	343,761	6.8%	343,761	0.0%	428,990	24.8%	503,365	19.7%	503,365	0.0%	583,094	16.0%	619,821	6.3%	650,402	4.9%	650,402	0.0%	387,104	9.7%				
June	391,168	2.2%	396,744	1.4%	431,077	8.7%	503,566	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	646,663	0.0%	392,534	9.9%				
<b>Annual Totals</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>5,622,939</b>	<b>11.6%</b>	<b>5,952,806</b>	<b>5.9%</b>	<b>5,983,856</b>	<b>-1.2%</b>	<b>6,414,815</b>	<b>9.0%</b>	<b>6,573,343</b>	<b>-8.8%</b>	<b>3,979,277</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

	By Calendar Year																							
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024												
1st Quarter	1,224,276	12.7%	1,254,176	2.4%	1,398,303	11.5%	1,494,972	6.2%	1,734,385	16.8%	1,850,259	7.0%	1,808,054	-2.8%	1,844,794	1.9%	1,844,794	0.0%	1,844,794	100.0%	100.0%	100.0%	100.0%	100.0%
2nd Quarter	864,844	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,109	11.3%	1,366,854	17.6%	1,434,781	5.0%	1,120,452	-21.9%	1,497,882	33.7%	1,497,882	0.0%	1,497,882	100.0%	100.0%	100.0%	100.0%	100.0%
3rd Quarter	647,762	15.8%	692,844	7.0%	781,225	12.8%	908,589	16.3%	987,369	8.7%	1,030,059	4.3%	1,098,664	6.6%	1,143,794	4.8%	1,143,794	0.0%	1,143,794	100.0%	100.0%	100.0%	100.0%	100.0%
4th Quarter	1,027,965	5.0%	1,058,860	3.0%	1,232,477	16.1%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.5%	1,765,666	8.2%	1,823,345	3.8%	1,823,345	0.0%	1,823,345	100.0%	100.0%	100.0%	100.0%	100.0%
1st Half	2,089,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,647,080	8.6%	3,101,239	17.2%	3,291,039	6.1%	3,028,508	-8.0%	3,442,676	13.7%	3,442,676	0.0%	3,442,676	100.0%	100.0%	100.0%	100.0%	100.0%
2nd Half	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.5%	2,661,767	5.6%	2,955,350	7.3%	2,972,138	4.1%	2,972,138	0.0%	2,972,138	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Annual Totals</b>	<b>4,234,458</b>	<b>10.4%</b>	<b>4,660,781</b>	<b>10.1%</b>	<b>5,812,739</b>	<b>17.8%</b>	<b>6,497,293</b>	<b>11.6%</b>	<b>7,228,074</b>	<b>11.3%</b>	<b>7,774,900</b>	<b>7.5%</b>	<b>7,103,922</b>	<b>-8.9%</b>	<b>7,957,612</b>	<b>12.0%</b>	<b>8,282,133</b>	<b>-4.1%</b>	<b>8,282,133</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

	By Calendar Year												Completed FY										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Years Average	Mth	Qtr	Semi	Percent of Total Year						
January	187,041	230,428	239,835	278,577	273,023	296,624	328,601	328,601	328,601	328,601	328,601	328,601	328,601	188,535				4.5%					
February	210,635	232,236	305,163	323,754	343,475	363,206	361,292	361,292	361,292	361,292	361,292	361,292	361,292	226,141				5.4%					
March	295,168	318,561	363,581	395,039	413,561	427,834	462,901	462,901	462,901	462,901	462,901	462,901	462,901	282,475				6.7%					
April	318,797	372,410	439,751	488,605	488,588	521,416	532,280	532,280	532,280	532,280	532,280	532,280	532,280	335,375				8.0%					
May	383,319	428,990	538,127	593,365	593,094	619,821	650,402	650,402	650,402	650,402	650,402	650,402	650,402	396,627				9.4%					
June	396,744	431,077	503,566	502,160	560,016	624,449	646,663	646,663	646,663	646,663	646,663	646,663	646,663	403,161				9.6%					
July	444,939	477,303	565,359	616,130	629,055	652,201	657,343	657,343	657,343	657,343	657,343	657,343	657,343	446,264				10.6%					
August	488,018	529,669	568,714	595,142	601,544	631,467	631,467	631,467	631,467	631,467	631,467	631,467	631,467	460,413				10.9%					
September	465,346	478,000	600,312	644,986	677,455	681,126	681,126	681,126	681,126	681,126	681,126	681,126	681,126	470,515				11.2%					
October	470,671	508,180	627,462	633,178	308,815	659,669	659,669	659,669	659,669	659,669	659,669	659,669	659,669	463,468				10.5%					
November	344,176	380,139	425,329	448,384	426,549	453,660	453,660	453,660	453,660	453,660	453,660	453,660	453,660	317,872				7.5%					
December	229,605	273,789	314,063	353,219	385,089	384,313	384,313	384,313	384,313	384,313	384,313	384,313	384,313	241,766				5.7%					
<b>Annual Totals</b>	<b>4,234,458</b>	<b>4,660,781</b>	<b>5,812,739</b>	<b>6,497,293</b>	<b>7,228,074</b>	<b>7,957,612</b>	<b>8,282,133</b>	<b>8,282,133</b>	<b>8,282,133</b>	<b>8,282,133</b>	<b>8,282,133</b>	<b>8,282,133</b>	<b>8,282,133</b>	<b>4,213,223</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</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 16.66%

Chart 3

### City of Calistoga Fiscal Monthly TOT Revenues

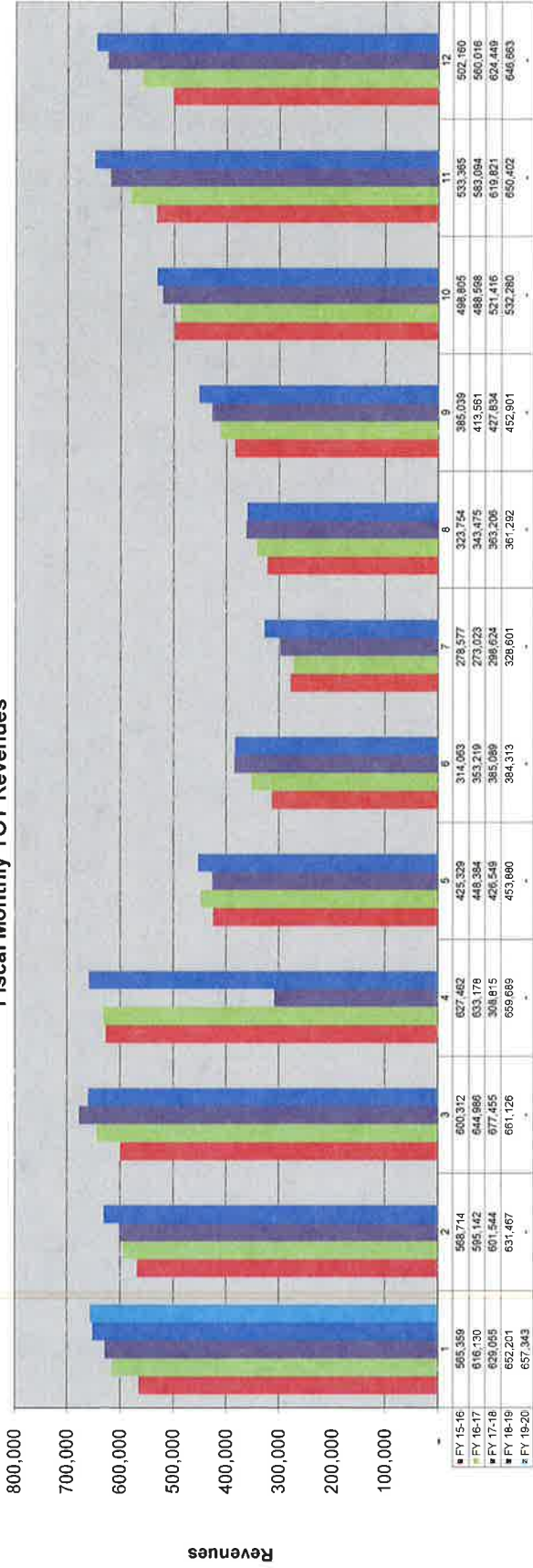


Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types

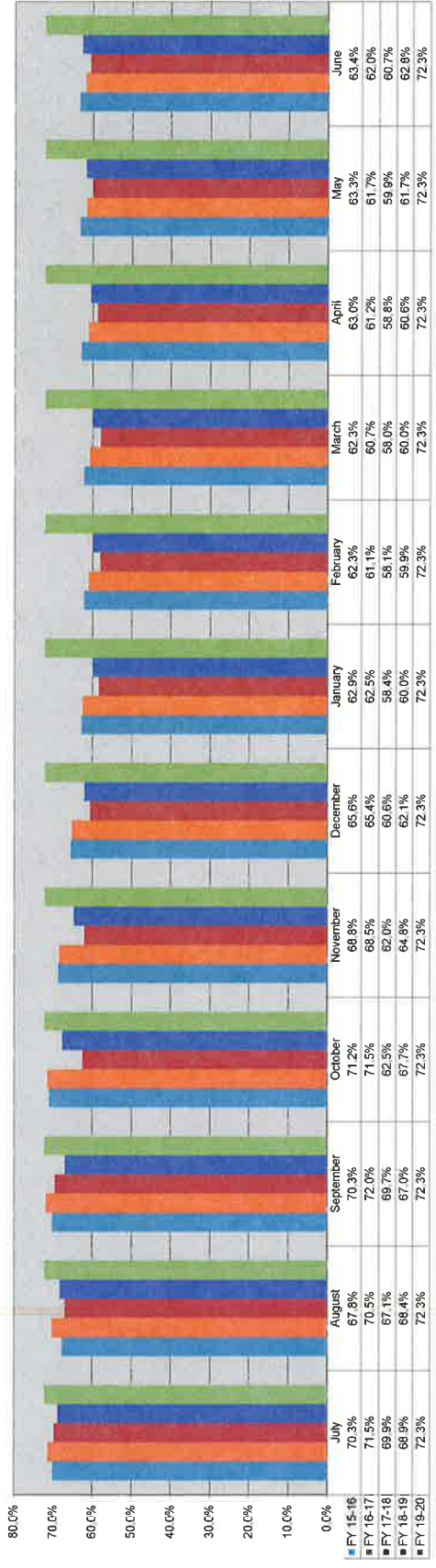


Chart 5

City of Calistoga  
Average Monthly Rates - All Types

