



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

**Fiscal Year 2019-2020**


**REPORT PERIOD:**  
**TAX RATE:**

Collections through August 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:**

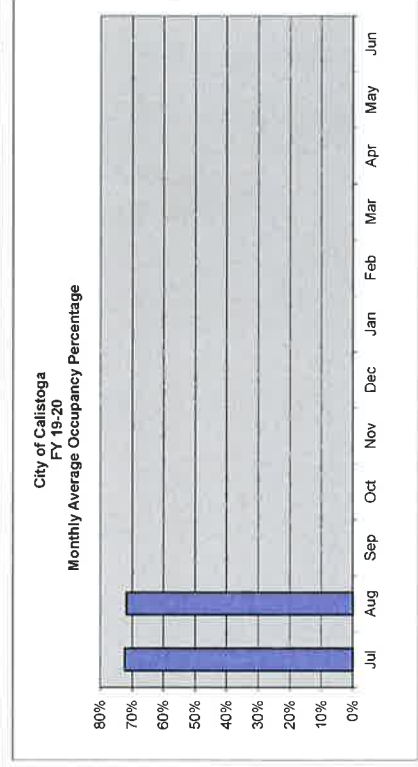
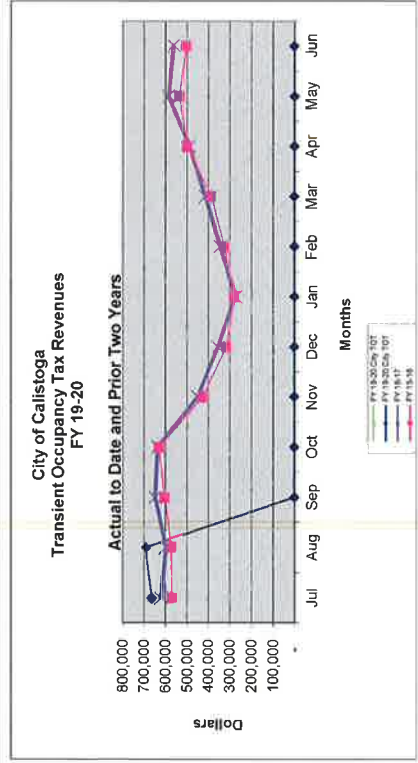
  
Gloria Leon, Administrative Services Director  
Angela Madrigal, Senior Account Clerk

**DATE:**

October 8, 2019

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

		Actual														
<b>TOT &amp; NVTID Revenues</b>		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total		
Average Number of Rooms	744															
<b>FY 19-20 City TOT</b>	<b>12%</b>	<b>657,343</b>	<b>687,565</b>	-	-	-	-	-	-	-	-	-	-	<b>1,344,909</b>		
<b>NVTID Tax</b>																
Local TID Allocation (25%)	2%	27,389	28,649	-	-	-	-	-	-	-	-	-	-	56,038		
County TID Allocation (74%)		81,072	84,800	-	-	-	-	-	-	-	-	-	-	165,872		
City Administration (1%)		1,096	1,146	-	-	-	-	-	-	-	-	-	-	2,242		
<b>Total NVTID Tax</b>		<b>109,557</b>	<b>114,594</b>	-	-	-	-	-	-	-	-	-	-	<b>224,151</b>		
<b>Occupancy and Daily Rates</b>																
Room Nights Available		22,752	22,844	-	-	-	-	-	-	-	-	-	-	45,596		
Room Nights Rented		16,456	16,401	-	-	-	-	-	-	-	-	-	-	32,857		
<b>Average Occupancy Percentage</b>		<b>72%</b>	<b>72%</b>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	<b>72%</b>		
<b>Average Room Rate</b>		<b>\$ 332.88</b>	<b>\$ 349.35</b>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	<b>\$ 341.10</b>		
<b>Estimates &amp; Projections</b>																
City Transient Occupancy Tax																
Avg Rooms																
Prior years Actuals		July	August	September	October	November	December	January	February	March	April	May	June	Total		
FY 18-19	755	652,201	631,467	661,126	659,699	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	385,089	298,624	363,206	427,834	521,416	619,821	624,449	5,883,856		
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,588	583,084	590,016	5,952,806		
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	365,039	499,805	533,365	502,160	5,622,939		
FY 14-15	890	477,303	529,689	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	890	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	209,670	171,854	218,568	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	237,488	307,171	317,990	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%		
<b>Original Adopted Budget Estimate</b>		<b>671,767</b>	<b>650,411</b>	<b>674,349</b>	<b>676,181</b>	<b>462,958</b>	<b>391,999</b>	<b>336,816</b>	<b>368,360</b>	<b>461,959</b>	<b>545,567</b>	<b>666,662</b>	<b>662,829</b>	<b>6,569,878</b>		
Revised Estimate																
Actual TOT Revenue		657,343	687,565	-	-	-	-	-	-	-	-	-	-	1,344,909		
Difference from Latest Estimate		(14,424)	37,154	-	-	-	-	-	-	-	-	-	-	22,731		



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

CHART 2

	By Fiscal Years												Completed FY Years Average			Percent of Total Year								
	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		Mth		Qtr		Semi	
	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change							
July	411,037	16.9%	406,000	-1.2%	444,939	7.3%	477,303	7.3%	565,359	18.4%	616,130	9.0%	629,055	2.1%	652,201	3.7%	657,343	4.5%	447,091	11.1%				
August	394,409	8.1%	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%	697,565	14.3%	461,692	11.5%				
September	418,832	13.2%	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	23.6%	644,398	7.4%	677,455	5.0%	681,126	-2.4%			424,464	10.5%				
October	398,283	4.4%	411,105	3.0%	470,670	14.9%	508,180	8.0%	627,462	23.5%	633,178	0.9%	308,815	-51.2%	659,089	113.6%			401,060	10.0%				
November	256,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	446,384	5.4%	426,549	-4.9%	453,880	6.4%			286,580	7.1%				
December	209,670	14.0%	208,911	0.1%	229,605	9.9%	273,769	19.2%	314,063	14.7%	273,023	-2.0%	385,089	9.0%	384,313	-0.2%			217,542	5.4%				
January	171,854	13.2%	187,041	8.8%	230,428	23.2%	239,835	4.1%	278,577	16.2%	296,624	9.4%	328,601	10.0%					186,304	4.6%				
February	218,558	19.8%	210,935	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	361,282	-0.5%			220,595	5.5%				
March	257,380	14.3%	295,168	14.7%	318,591	7.9%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,034	3.5%	452,801	5.8%			275,006	6.8%				
April	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	499,805	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%			326,144	8.1%				
May	343,761	6.8%	363,319	11.5%	429,990	18.1%	428,997	-0.2%	533,365	25.4%	563,094	5.3%	619,821	6.3%	650,402	4.9%			367,104	9.6%				
June	381,168	2.2%	395,744	4.1%	431,077	8.7%	503,526	16.8%	502,150	-0.3%	560,016	11.5%	624,449	11.5%	646,653	3.5%			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>12.9%</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>5,883,856</b>	<b>-1.2%</b>	<b>6,414,815</b>	<b>9.0%</b>	<b>1,344,909</b>	<b>-77.1%</b>	<b>4,825,115</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 Cal Years Average			Percent of Total Year							
	2013		2014		2015		2016		2017		2018		2019		Mth		Qtr		Semi				
	% Change		% Change		% Change		% Change		% Change		% Change		% Change										
1st Quarter Trend	1,224,276	12.7%	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	1,344,909	-30.8%					
2nd Quarter Trend	864,844	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,365,654	17.6%	1,434,781	5.0%	1,120,452	-21.6%	1,497,862	33.7%							
3rd Quarter Trend	647,792	15.8%	692,844	7.0%	781,225	12.8%	909,589	16.3%	987,369	8.7%	1,030,160	4.3%	1,089,864	5.8%	1,142,794	4.8%							
4th Quarter Trend	1,027,965	5.9%	1,058,860	3.0%	1,252,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,651,708	8.2%	1,765,886	6.7%	1,829,345	3.6%							
1st Half Trend	2,098,922	10.1%	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%	3,442,676	13.7%	1,344,909	-60.9%					
2nd Half Trend	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%	2,855,350	7.3%	2,972,139	4.1%							
<b>Annual Totals</b>	<b>4,234,458</b>	<b>10.1%</b>	<b>4,591,293</b>	<b>17.8%</b>	<b>5,812,739</b>	<b>5.9%</b>	<b>6,298,026</b>	<b>10.7%</b>	<b>6,937,047</b>	<b>10.7%</b>	<b>7,298,026</b>	<b>5.1%</b>	<b>7,298,026</b>	<b>-31.5%</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 2

### City of Calistoga Fiscal Monthly TOT Revenues

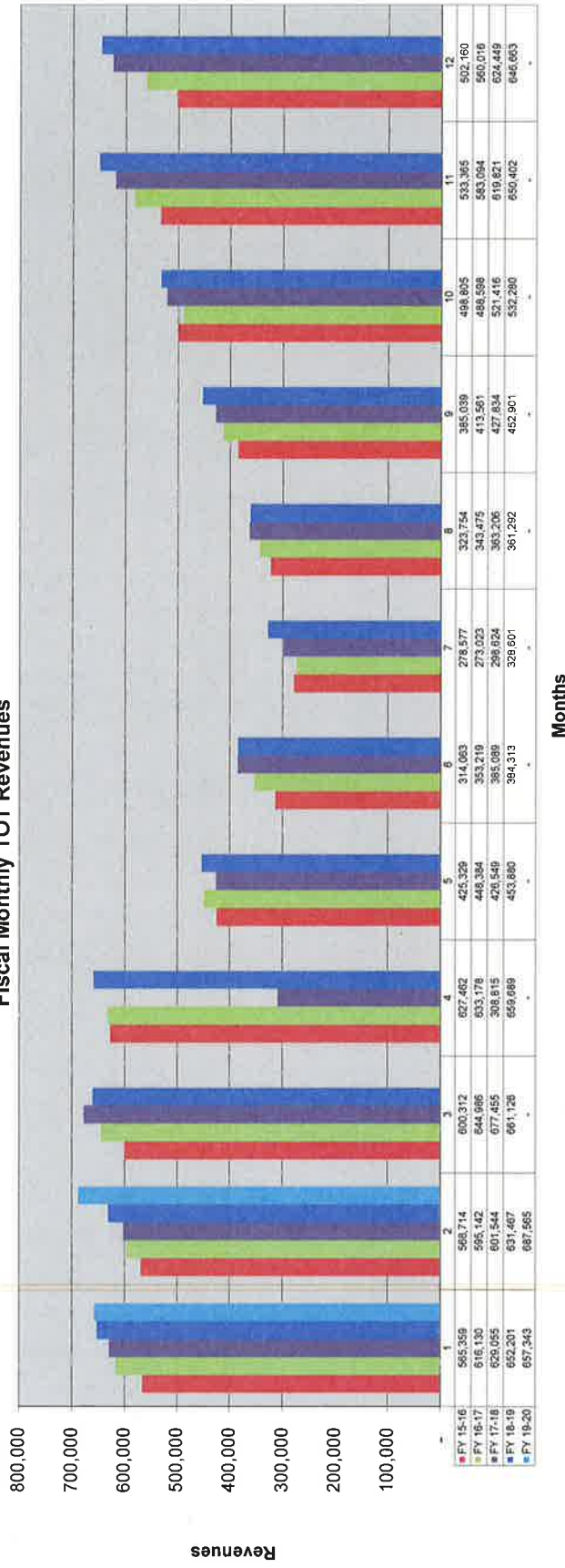


Chart 4

City of Cajistoga  
Monthly Occupancy Rates - All Types

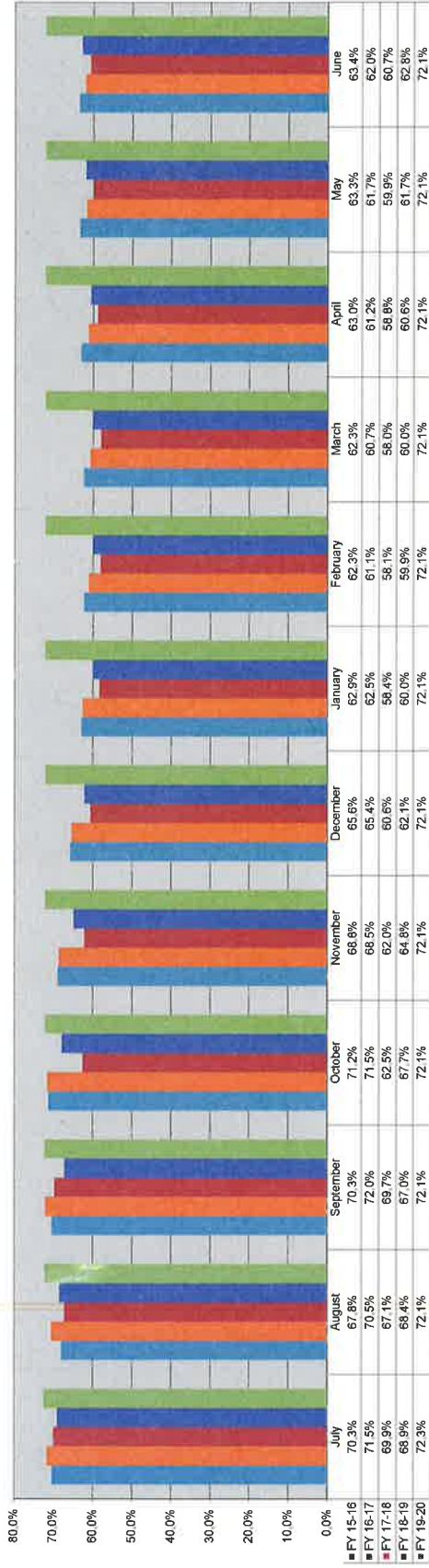


Chart 5

City of Calistoga  
Average Monthly Rates - All Types

