




## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

---

**REPORT PERIOD:** Collections through September 2019  
**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

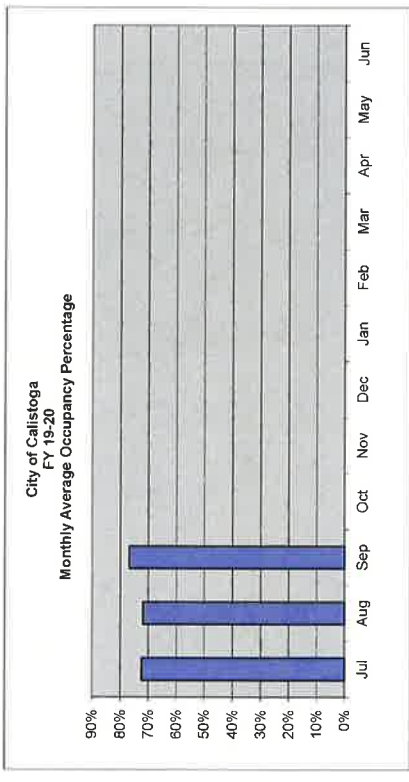
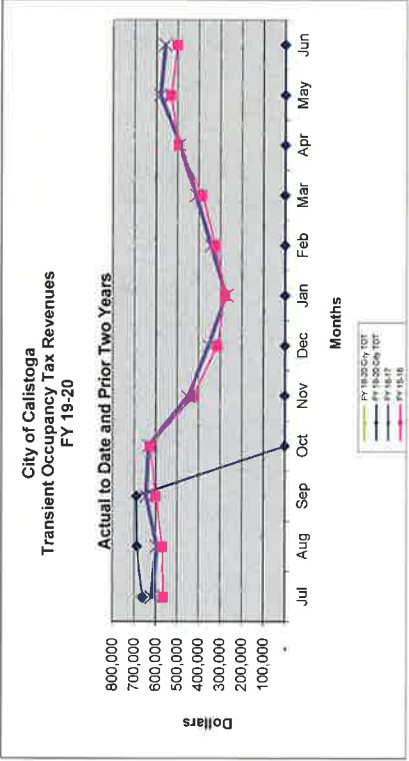
**DATE:** November 20, 2019

## Transient Occupancy Tax/NVTID 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%)	-												84,824
County TID Allocation (74%)	-												251,078
City Administration (1%)	-												3,393
<b>Total NVTID Tax</b>	<b>109,557</b>												<b>339,295</b>
<b>Occupancy and Daily Rates</b>													
Room Nights Available	22,752												67,173
Room Nights Rented	16,456												49,424
Average Occupancy Percentage	72%												74%
Average Room Rate	\$ 332.88												\$ 343.25

	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax														
Prior Years Actuals														
FY 18-19	755	652,201	631,467	661,126	659,889	453,880	384,313	328,801	361,292	452,901	532,280	650,402	646,663	6,414,815
FY 17-18	764	629,055	601,544	677,455	638,815	426,549	385,089	298,624	363,206	427,834	521,416	619,821	624,449	5,863,856
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	502,180	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	344,176	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	682	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,660
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	682	309,043	332,157	347,958	348,903	217,336	151,063	131,104	153,927	208,149	237,468	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%
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	6,569,878
Revised Estimate														
Actual TOT Revenue		657,343	687,565	690,860										2,035,769
Difference from Latest Estimate		(14,424)	37,154	16,511										39,242

	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax														
Prior Years Actuals														
FY 18-19	755	652,201	631,467	661,126	659,889	453,880	384,313	328,801	361,292	452,901	532,280	650,402	646,663	6,414,815
FY 17-18	764	629,055	601,544	677,455	638,815	426,549	385,089	298,624	363,206	427,834	521,416	619,821	624,449	5,863,856
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	502,180	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	344,176	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	682	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,660
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	682	309,043	332,157	347,958	348,903	217,336	151,063	131,104	153,927	208,149	237,468	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%
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	6,569,878
Revised Estimate														
Actual TOT Revenue		657,343	687,565	690,860										2,035,769
Difference from Latest Estimate		(14,424)	37,154	16,511										39,242



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

CHART 2

	By Fiscal Years												Completed FY Years Average									
	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		Percent of Total Year			
	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		Mth	Qtr	Semi	
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	11.0%		
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%	687,565	14.3%	481,632	11.3%		
September	418,632	13.2%	425,369	1.6%	465,346	9.4%	508,180	9.2%	600,312	25.6%	644,986	7.4%	677,455	5.0%	681,126	-2.4%	690,860	2.0%	470,521	11.6%		
October	399,283	4.3%	411,105	3.0%	470,670	14.5%	478,000	8.0%	627,462	23.5%	633,178	0.8%	308,815	-51.2%	659,669	113.6%	-	-100.0%	401,060	9.9%		
November	256,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,384	5.4%	426,549	-4.9%	453,680	6.4%	453,680	0.0%	286,590	7.0%		
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%	217,542	5.3%	217,542	5.3%		
January	171,854	13.2%	187,041	8.8%	230,428	23.2%	239,835	4.1%	276,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	185,304	4.6%	185,304	4.6%		
February	218,558	19.8%	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%	220,595	5.4%	220,595	5.4%		
March	257,380	14.3%	295,168	14.7%	318,561	7.9%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	275,005	6.6%	275,005	6.6%		
April	303,037	6.5%	318,797	5.2%	327,410	16.8%	439,751	18.1%	498,805	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	326,144	8.0%	326,144	8.0%		
May	343,761	6.8%	383,319	11.5%	428,990	11.9%	538,127	25.4%	533,365	-0.9%	583,084	9.5%	619,921	6.5%	650,402	4.9%	397,104	9.9%	397,104	9.9%		
June	381,168	2.2%	386,744	1.4%	431,077	8.7%	503,586	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	392,534	9.6%	392,534	9.6%		
<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>5,893,856</b>	<b>-1.2%</b>	<b>6,414,815</b>	<b>9.0%</b>	<b>2,035,769</b>	<b>-65.4%</b>	<b>4,071,172</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Fiscal Quarters

	2013	2014	2015	2016	2017	2018	2019
1st Quarter Trend	1,224,278	1,274,176	1,254,176	1,254,176	1,398,303	1,484,972	1,484,972
2nd Quarter Trend	654,644	704,743	704,743	704,743	1,044,451	1,162,108	1,162,108
3rd Quarter Trend	647,782	692,844	692,844	692,844	781,225	909,589	909,589
4th Quarter Trend	1,027,965	1,039,860	1,039,860	1,039,860	1,232,477	1,481,465	1,481,465
1st Half Trend	2,088,522	2,159,819	2,159,819	2,159,819	2,442,754	2,647,080	2,647,080
2nd Half Trend	1,675,758	1,791,704	1,791,704	1,791,704	2,013,702	2,390,054	2,390,054
January	187,041	230,428	230,428	230,428	276,577	273,023	298,624
February	210,635	232,236	232,236	232,236	305,163	323,754	343,475
March	257,380	295,168	295,168	295,168	318,561	363,591	413,561
April	303,037	318,797	318,797	318,797	439,751	498,805	532,280
May	343,761	383,319	383,319	383,319	538,127	533,365	583,084
June	381,168	431,077	431,077	431,077	503,586	502,160	560,016
July	396,744	431,077	431,077	431,077	503,586	502,160	560,016
August	444,939	477,303	477,303	477,303	616,130	629,055	652,201
September	465,346	478,000	478,000	478,000	600,312	644,986	677,455
October	470,670	508,180	508,180	508,180	627,462	633,178	308,815
November	344,176	380,139	380,139	380,139	425,329	448,384	426,549
December	229,605	273,789	273,789	273,789	353,219	385,089	384,313
<b>Annual Totals</b>	<b>4,234,468</b>	<b>4,660,781</b>	<b>4,921,293</b>	<b>5,612,739</b>	<b>5,690,273</b>	<b>6,298,026</b>	<b>5,007,907</b>

By Calendar Year

	2013	2014	2015	2016	2017	2018	2019
1st Quarter Trend	1,224,278	1,274,176	1,254,176	1,254,176	1,398,303	1,484,972	1,484,972
2nd Quarter Trend	654,644	704,743	704,743	704,743	1,044,451	1,162,108	1,162,108
3rd Quarter Trend	647,782	692,844	692,844	692,844	781,225	909,589	909,589
4th Quarter Trend	1,027,965	1,039,860	1,039,860	1,039,860	1,232,477	1,481,465	1,481,465
1st Half Trend	2,088,522	2,159,819	2,159,819	2,159,819	2,442,754	2,647,080	2,647,080
2nd Half Trend	1,675,758	1,791,704	1,791,704	1,791,704	2,013,702	2,390,054	2,390,054
January	187,041	230,428	230,428	230,428	276,577	273,023	298,624
February	210,635	232,236	232,236	232,236	305,163	323,754	343,475
March	257,380	295,168	295,168	295,168	318,561	363,591	413,561
April	303,037	318,797	318,797	318,797	439,751	498,805	532,280
May	343,761	383,319	383,319	383,319	538,127	533,365	583,084
June	381,168	431,077	431,077	431,077	503,586	502,160	560,016
July	396,744	431,077	431,077	431,077	503,586	502,160	560,016
August	444,939	477,303	477,303	477,303	616,130	629,055	652,201
September	465,346	478,000	478,000	478,000	600,312	644,986	677,455
October	470,670	508,180	508,180	508,180	627,462	633,178	308,815
November	344,176	380,139	380,139	380,139	425,329	448,384	426,549
December	229,605	273,789	273,789	273,789	353,219	385,089	384,313
<b>Annual Totals</b>	<b>4,234,468</b>	<b>4,660,781</b>	<b>4,921,293</b>	<b>5,612,739</b>	<b>5,690,273</b>	<b>6,298,026</b>	<b>5,007,907</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 15.66%

Chart 2

### City of Calistoga Fiscal Monthly TOT Revenues

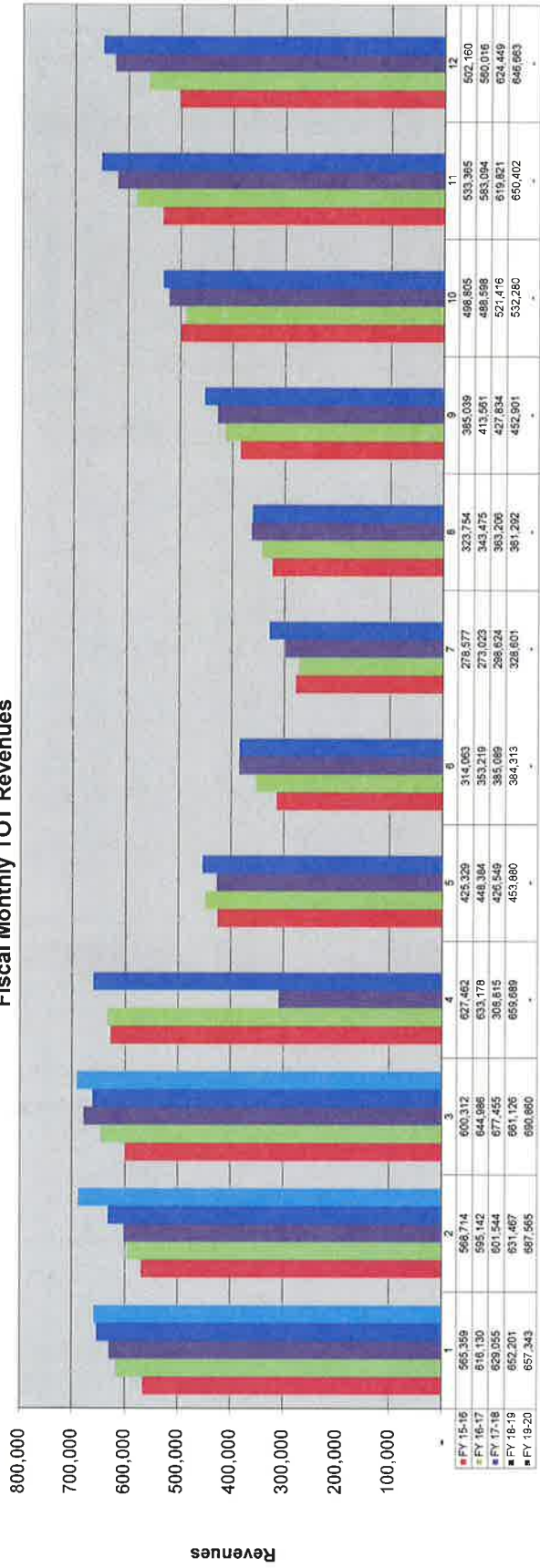


Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types



**Chart 5**

City of Calistoga  
Average Monthly Rates - All Types

