




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

REPORT PERIOD: Collections through October 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

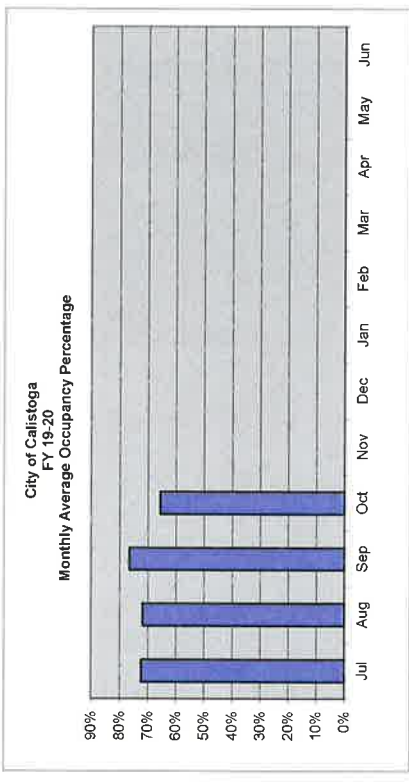
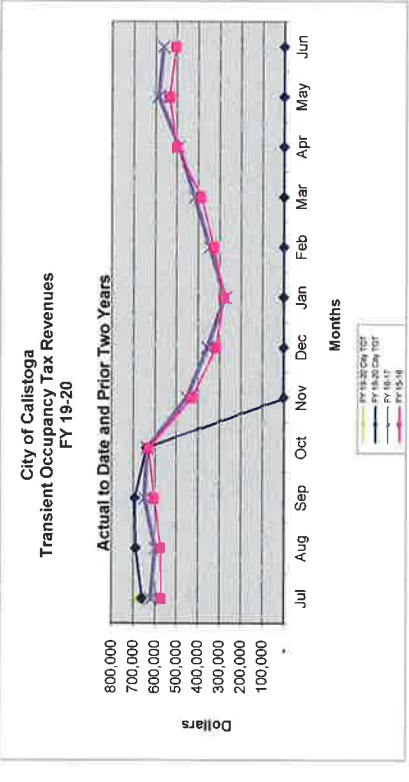
PREPARED BY: 
Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE: December 11, 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		
TOT & NVTID Revenues														
Average Number of Rooms	744													
FY 19-20 City TOT	12%	657,343	687,565	690,926	637,526	-	-	-	-	-	-	-	-	2,673,360
NVTID Tax	2%													
Local TID Allocation (25%)		27,389	28,649	28,789	26,564	-	-	-	-	-	-	-	-	111,390
County TID Allocation (7.4%)		81,072	84,800	85,214	78,628	-	-	-	-	-	-	-	-	329,714
City Administration (1%)		1,096	1,146	1,152	1,063	-	-	-	-	-	-	-	-	4,456
Total NVTID Tax		109,557	114,594	115,154	106,254	-	-	-	-	-	-	-	-	445,560
Occupancy and Daily Rates														
Room Nights Available		22,752	22,844	21,637	22,258	-	-	-	-	-	-	-	-	89,491
Room Nights Rented		16,456	16,401	16,569	14,600	-	-	-	-	-	-	-	-	64,026
Average Occupancy Percentage		72%	72%	77%	66%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	72%
Average Room Rate		\$ 332.88	\$ 349.35	\$ 347.50	\$ 363.88	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 347.95

	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
Estimates & Projections														
City Transient Occupancy Tax														
Prior years Actuals														
FY 18-19	755	652,201	631,467	661,126	659,689	453,980	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	365,089	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	446,384	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	360,139	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	423,369	411,105	284,727	208,911	187,041	210,635	295,168	318,797	363,319	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	219,558	257,390	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	3,415,506
FY 09-10	692	309,043	332,157	347,058	346,903	217,336	151,063	131,104	153,927	209,149	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	229,082	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%	4.6%	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	366,360	461,959	545,587	666,682	662,829	6,569,878
Revised Estimate														
Actual TOT Revenue		657,343	687,565	690,926	637,526	-	-	-	-	-	-	-	-	2,673,360
Difference from Latest Estimate		(14,424)	37,154	16,577	(38,655)	-	-	-	-	-	-	-	-	652



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	% 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	Mth	Qtr
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	0.8%	10.9%		
August	394,409	8.1%	422,807	7.2%	488,018	15.4%	526,689	8.5%	608,714	15.6%	595,142	4.6%	601,944	1.1%	631,467	5.0%	687,565	8.9%	11.2%		
September	418,932	13.2%	425,369	1.6%	465,346	9.4%	475,000	2.2%	600,312	25.6%	644,986	7.4%	677,455	5.0%	661,126	-2.4%	690,926	4.5%	11.4%		
October	399,283	4.4%	411,105	3.0%	470,670	14.5%	500,180	6.0%	627,462	23.5%	633,178	0.8%	308,815	-51.2%	659,689	113.6%	637,526	-3.4%	10.9%		
November	256,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,328	11.9%	448,384	5.4%	426,549	-4.9%	453,880	6.4%	466,590	2.8%	7.0%		
December	206,670	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	-43.8%	23.0%		
January	171,654	13.2%	187,041	8.8%	230,428	23.2%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	165,304	-42.6%	5.9%		
February	216,558	18.8%	210,635	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	361,282	-0.5%	326,005	-14.3%	6.7%		
March	257,380	14.3%	295,168	14.7%	318,651	7.9%	365,591	14.1%	385,039	5.9%	413,961	7.4%	427,634	3.5%	452,901	5.9%	376,144	-16.3%	9.4%		
April	303,037	6.5%	318,797	5.2%	372,410	16.8%	438,751	18.1%	498,805	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	326,005	-36.3%	7.9%		
May	343,761	6.2%	383,319	11.9%	428,990	11.9%	538,127	25.4%	533,365	-0.9%	583,094	9.3%	619,821	6.3%	650,402	4.9%	387,104	-38.8%	9.4%		
June	381,168	2.2%	396,744	4.1%	431,077	8.7%	503,586	16.6%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	392,534	-36.3%	9.5%		
Annual Totals	3,764,680	9.7%	3,950,623	4.9%	4,456,456	12.8%	5,037,134	13.0%	5,622,539	11.6%	5,952,806	5.9%	5,883,856	-1.2%	6,414,815	9.0%	2,673,360	-54.6%	100.0%	100.0%	100.0%

	By Calendar Year										Completed Cal Years Average	Percent of Total Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		Mth	Qtr	Seml							
1st Quarter Trend	1,224,276	12.7%	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,395	16.8%	1,856,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	2,035,635	4.7%	100.0%		
2nd Quarter Trend	864,644	7.7%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,563	17.8%	1,434,781	5.0%	1,120,452	-21.9%	1,497,862	33.7%	1,497,526	-0.2%	100.0%		
3rd Quarter Trend	647,762	15.6%	692,844	7.0%	781,225	12.8%	906,589	16.3%	967,269	6.7%	1,030,059	6.5%	1,089,664	5.8%	1,142,794	4.9%	1,142,794	0.0%	100.0%		
4th Quarter Trend	1,027,866	9.0%	1,086,860	5.9%	1,232,477	13.2%	1,481,465	20.2%	1,594,331	7.4%	1,631,708	2.5%	1,705,686	4.8%	1,829,345	7.1%	1,829,345	0.0%	100.0%		
1st Half Trend	2,088,922	10.4%	2,158,919	3.4%	2,442,754	13.1%	2,847,080	16.4%	3,101,239	9.1%	3,281,039	5.8%	3,028,506	-8.0%	3,442,676	13.7%	2,673,360	-22.3%	100.0%		
2nd Half Trend	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,300	5.5%	2,681,767	5.6%	2,855,350	7.5%	2,972,138	4.1%	2,673,360	-9.1%	100.0%		
Annual Totals	4,234,458	10.1%	4,660,781	10.0%	5,812,759	12.8%	6,660,273	12.7%	7,223,839	7.8%	7,694,615	6.4%	7,163,516	-7.1%	7,936,612	10.9%	5,346,720	-33.1%	100.0%	100.0%	100.0%

	By Calendar Year										Completed Cal Years Average	Percent of Total Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		Mth	Qtr	Seml							
January	187,041	230,428	239,835	278,577	273,023	288,624	328,601														
February	210,635	232,236	305,163	323,754	343,475	363,206	361,282														
March	295,168	316,561	365,591	385,039	413,961	427,634	452,901														
April	318,797	372,410	438,751	498,805	488,598	521,416	532,280														
May	383,319	428,990	538,127	533,365	583,094	619,821	650,402														
June	396,744	431,077	503,586	502,160	560,016	624,449	646,663														
July	444,939	477,303	565,359	616,130	629,055	652,201	657,343														
August	486,018	529,669	568,714	585,142	601,944	631,467	661,565														
September	465,346	476,000	600,312	644,986	677,455	661,126	690,926														
October	470,670	508,180	627,462	633,178	308,815	659,689	637,526														
November	344,176	380,139	425,329	448,384	426,549	453,880	*														
December	229,605	273,789	314,063	353,219	385,089	394,313	*														
Annual Totals	4,234,458	4,660,781	5,491,293	5,812,759	5,690,273	6,298,026	5,645,488														

[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

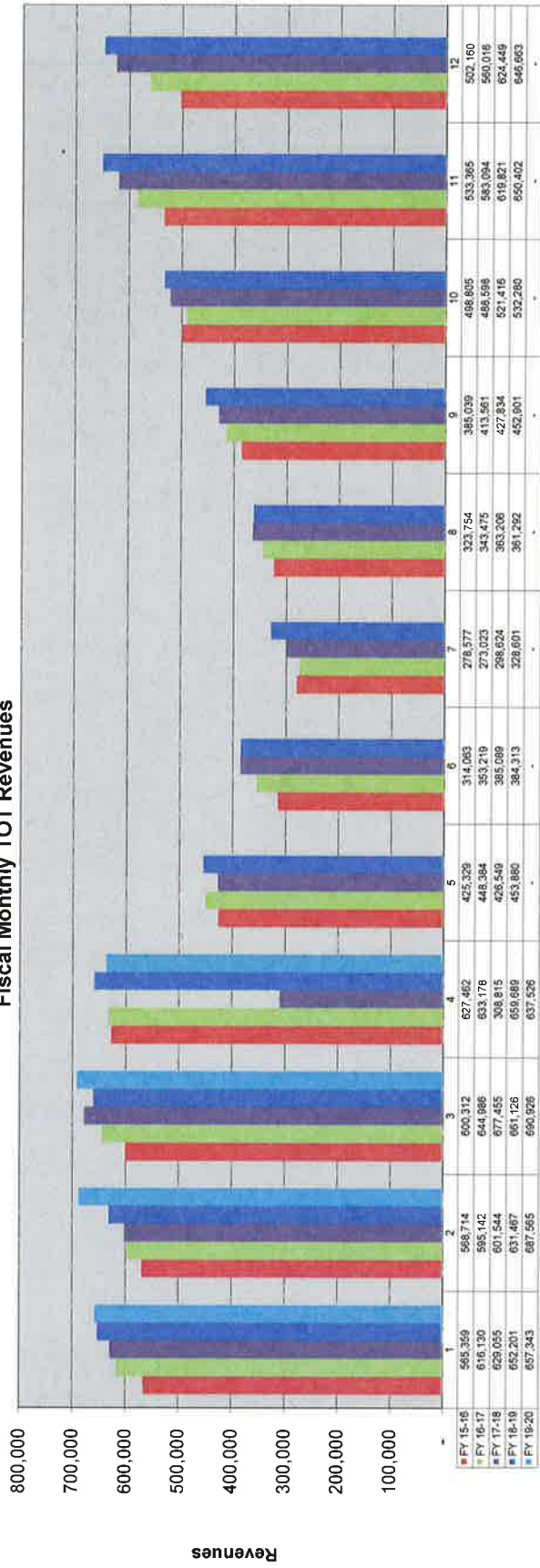


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

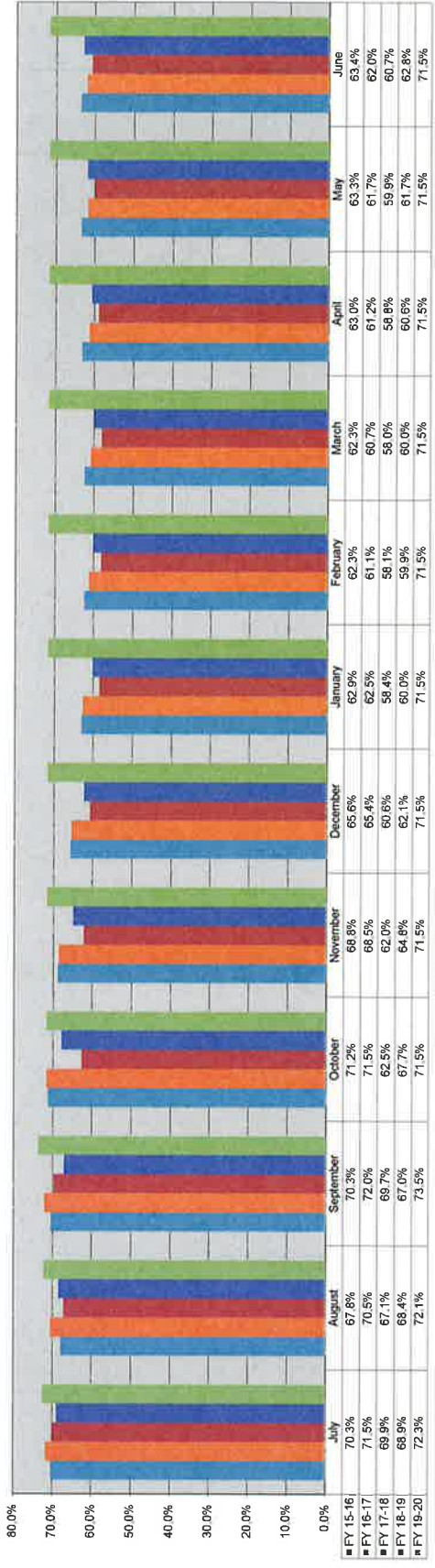


Chart 5

City of Calistoga
Average Monthly Rates - All Types

