



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

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REPORT PERIOD:  
TAX RATE:

Collections through November 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:

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DATE:

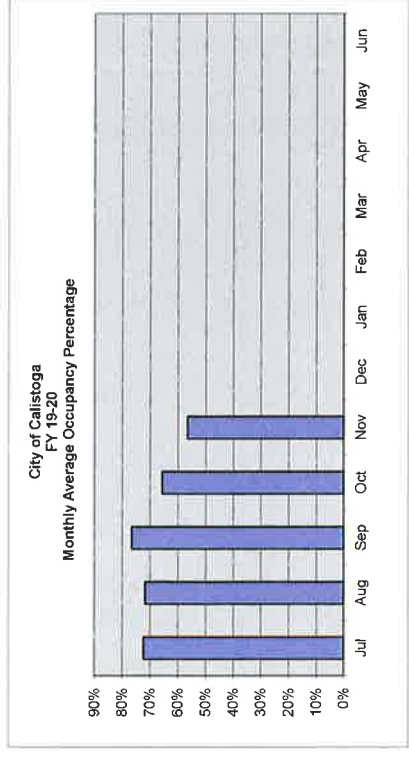
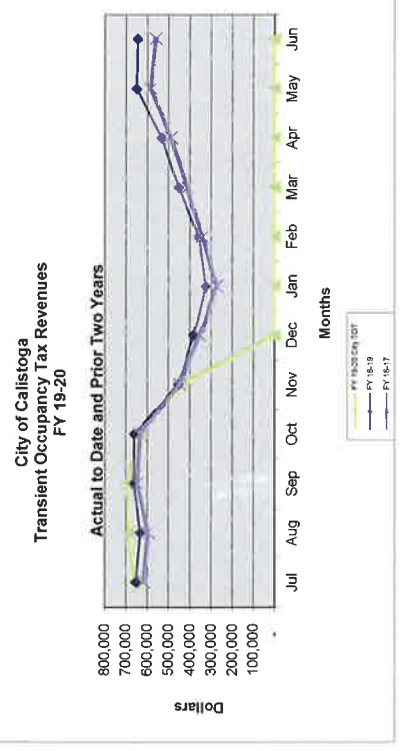
January 8, 2020

City of Calistoga

CHART 1

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	Total
<b>TOT &amp; NVTID Revenues</b>	744													
Average Number of Rooms	12%	657,343	687,565	690,926	637,526	440,202	-	-	-	-	-	-	-	3,113,562
<b>NVTID Tax</b>	2%													
Local TID Allocation (25%)		27,389	28,649	28,789	26,564	18,342	-	-	-	-	-	-	-	129,732
County TID Allocation (74%)		81,072	84,900	85,214	78,628	54,292	-	-	-	-	-	-	-	384,006
City Administration (1%)		1,096	1,146	1,152	1,063	734	-	-	-	-	-	-	-	5,189
<b>Total NVTID Tax</b>		<b>109,557</b>	<b>114,594</b>	<b>115,154</b>	<b>106,254</b>	<b>73,367</b>	-	-	-	-	-	-	-	<b>518,927</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,752	22,844	21,637	22,258	21,681	-	-	-	-	-	-	-	111,172
Room Nights Rented		16,456	16,401	16,569	14,600	12,272	-	-	-	-	-	-	-	76,298
<b>Average Occupancy Percentage</b>		72%	72%	77%	66%	57%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	69%
<b>Average Room Rate</b>		\$ 332.88	\$ 349.35	\$ 347.50	\$ 363.88	\$ 298.92	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 340.07
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax	Avg Rooms	July	August	September	October	November	December	January	February	March	April	May	June	Total
Prior Years Actuals														
FY 16-19	755	652,201	631,467	661,126	659,689	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	308,815	426,549	385,089	296,624	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	488,598	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	425,369	411,105	284,727	208,911	187,041	210,635	295,168	318,797	383,319	386,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,891	208,670	171,854	218,558	267,380	303,037	343,761	381,168	3,764,880
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	237,468	307,171	317,990	3,052,370
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>		671,767	650,411	674,349	676,181	462,958	391,999	335,616	368,360	461,959	545,587	666,652	662,829	6,569,878
<b>Revised Estimate</b>		657,343	687,565	690,926	637,526	440,202	-	-	-	-	-	-	-	3,113,562
<b>Actual TOT Revenue</b>		(14,424)	37,154	16,577	(38,655)	(22,756)	-	-	-	-	-	-	-	(22,103)
<b>Difference from Latest Estimate</b>														



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

CHART 2

	By Fiscal Years												Completed FY Yearly 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		
	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	
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%	447,081	10.8%					
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	8.9%	461,992	11.1%					
September	418,832	13.2%	425,359	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,966	7.4%	677,455	5.0%	661,136	-2.4%	690,926	4.5%	470,525	11.4%					
October	399,283	4.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.9%	308,815	-51.2%	659,689	113.6%	637,526	-3.4%	443,561	10.7%					
November	286,691	6.5%	284,727	-0.7%	344,176	20.9%	360,139	10.4%	425,329	17.9%	446,384	5.4%	426,549	-4.9%	453,860	6.4%	440,202	-3.0%	315,937	7.6%					
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%	453,860	22.7%	315,937	7.6%					
January	171,854	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%	328,601	0.0%	185,304	4.5%					
February	216,558	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%	452,901	24.6%	270,595	5.3%					
March	257,360	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%	452,901	0.0%	275,005	6.6%					
April	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	532,280	0.0%	326,144	7.6%					
May	343,761	6.6%	383,319	11.5%	428,990	11.9%	538,127	25.4%	593,365	10.3%	583,094	9.3%	619,821	6.3%	650,402	4.9%	650,402	0.0%	387,104	9.3%					
June	351,168	2.2%	396,744	13.0%	431,077	8.7%	503,596	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	646,663	0.0%	392,534	9.5%					
<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>11.8%</b>	<b>5,952,806</b>	<b>5.9%</b>	<b>6,414,815</b>	<b>-1.2%</b>	<b>6,414,815</b>	<b>0.0%</b>	<b>3,113,562</b>	<b>-47.1%</b>	<b>4,143,025</b>	<b>100.0%</b>					

	By Calendar Year																	
	2013		2014		2015		2016		2017		2018		2019					
	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change	Value	% Change				
1st Quarter Trend	1,224,278	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%	1,844,784	1.9%	2,035,835	4.7%
2nd Quarter Trend	864,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,106	11.3%	1,356,854	17.6%	1,434,781	5.0%	1,420,452	-21.9%	1,497,892	33.7%	1,077,728	-28.0%
3rd Quarter Trend	647,792	15.6%	692,844	7.0%	781,225	12.8%	892,589	15.3%	987,369	8.7%	1,030,059	4.3%	1,099,664	5.8%	1,142,754	4.9%	-	-100.0%
4th Quarter Trend	1,027,966	5.0%	1,099,860	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.3%	1,765,686	8.2%	1,829,345	3.6%	-	-100.0%
1st Half Trend	2,088,922	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%	3,028,506	-8.0%	3,442,676	13.7%	3,113,562	-8.9%
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%	2,872,138	4.1%	-	-100.0%

	Completed FY Yearly Average			Percent of Total Year		
	Mth	Qtr	Semi	Mth	Qtr	Semi
	188,535	4.5%			4.5%	
226,741	5.4%			5.4%		
282,475	6.7%			6.7%		
335,375	8.0%			8.0%		
396,627	9.4%			9.4%		
403,161	9.6%			9.6%		
446,264	10.6%			10.6%		
460,413	10.9%			10.9%		
470,515	11.2%			11.2%		
443,458	10.9%			10.9%		
317,872	7.5%			7.5%		
241,766	5.7%			5.7%		
<b>4,234,455</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

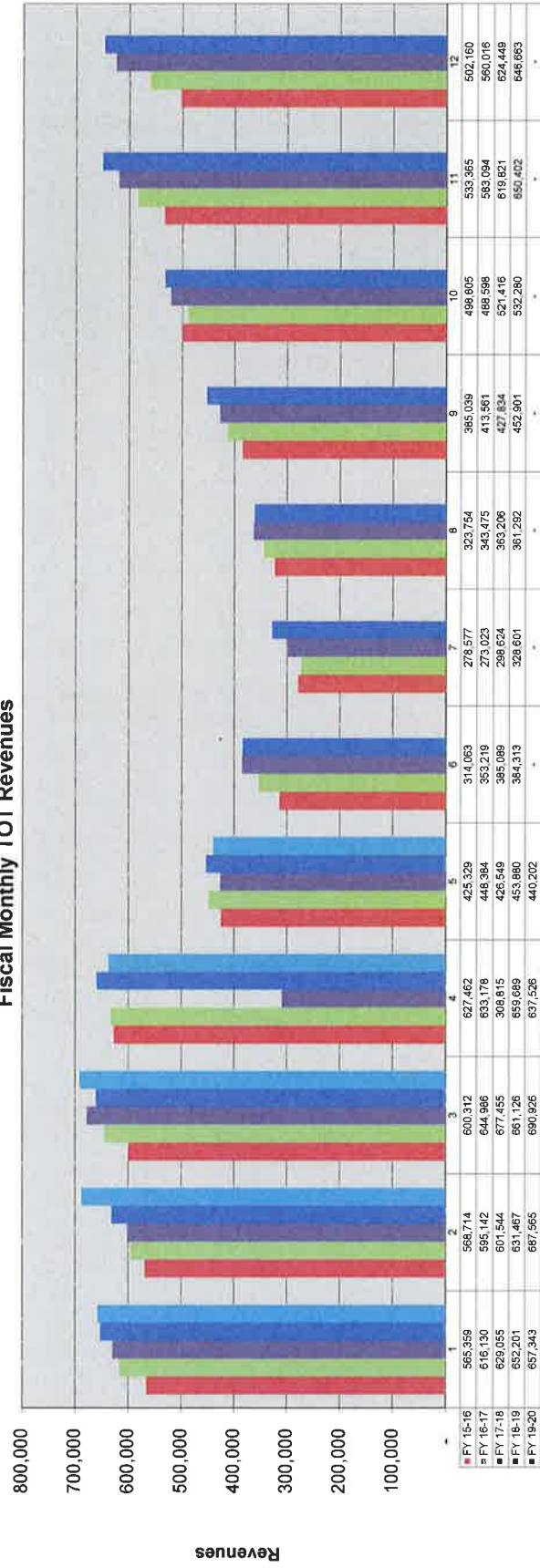


Chart 4

City of Callistoga  
Monthly Occupancy Rates - All Types

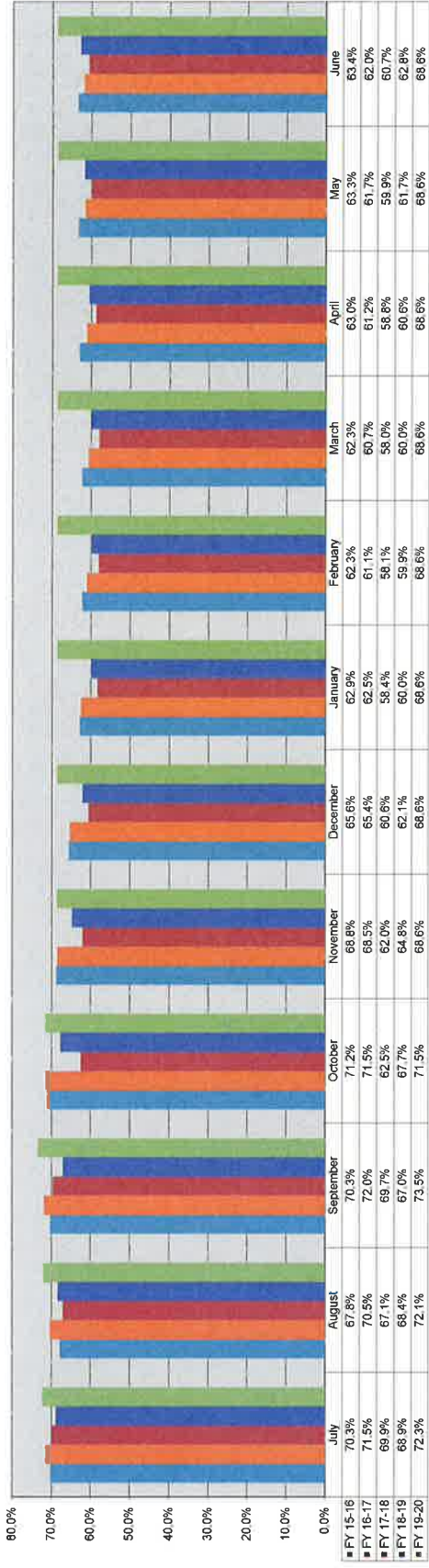


Chart 5

City of Calistoga  
Average Monthly Rates - All Types

