




## TRANSIENT OCCUPANCY TAX REPORT (TOT)

**Fiscal Year 2019-2020**

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**REPORT PERIOD:** Collections through December 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

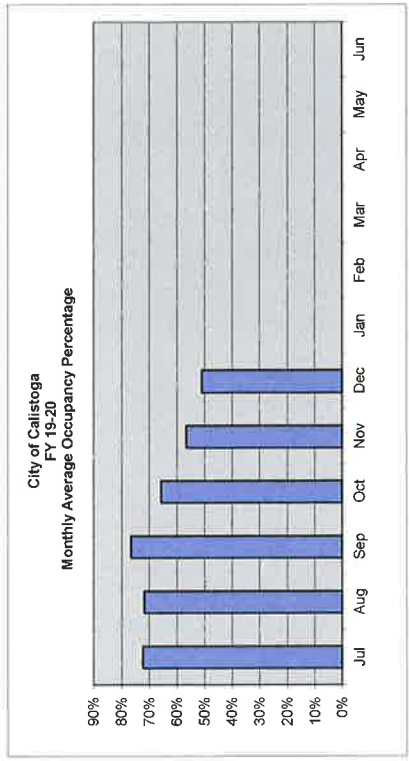
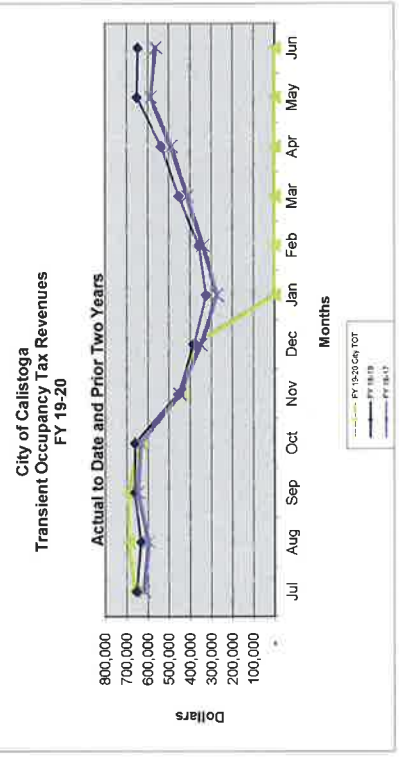
**DATE:** February 7, 2020

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	Jun
<b>TOT &amp; NVTID Revenues</b>	744													
Average Number of Rooms	12%	657,343	687,565	690,926	637,526	440,202	379,517							3,493,080
<b>NVTID Tax</b>	2%													
Local TID Allocation (25%)		27,389	28,649	28,789	26,564	18,342	15,813							145,545
County TID Allocation (74%)		81,072	84,800	85,214	78,628	54,292	46,807							430,813
City Administration (1%)		1,096	1,146	1,152	1,063	734	633							5,822
<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>63,253</b>							<b>582,180</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,752	22,844	21,637	22,258	21,681	22,785							133,957
Room Nights Rented		16,456	16,401	16,569	14,600	12,272	11,618							87,916
Average Occupancy Percentage		72%	72%	77%	66%	57%	51%							66%
Average Room Rate		\$ 332.88	\$ 349.35	\$ 347.50	\$ 363.88	\$ 298.92	\$ 272.22							\$ 331.10
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax	Avg Rooms													
Prior years Actuals														
FY 18-19	755	652,201	631,467	661,126	659,689	453,980	384,313	328,801	361,292	452,901	532,280	650,402	646,663	Total
FY 17-18	764	629,055	601,544	677,455	633,178	426,549	308,815	298,624	363,206	427,834	521,416	619,821	624,449	6,414,815
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	363,219	273,023	343,475	413,561	488,598	583,094	560,016	5,883,856
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	488,805	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	503,566	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	428,980	481,077	4,456,456
FY 12-13	692	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,188	318,797	383,319	396,744	3,850,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,860
FY 10-11	692	351,488	384,842	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	217,335	131,104	153,927	153,927	206,149	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	399,688	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	338,816	369,360	461,959	545,587	666,662	662,829	6,569,878
Revised Estimate														
Actual TOT Revenue		657,343	687,565	690,926	637,526	440,202	379,517							3,493,080
Difference from Latest Estimate		(14,424)	37,154	16,577	(38,655)	(22,756)	(12,482)							(34,586)



**CHART 2**

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

	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					Completed FY Years Average					Percent of Total Year				
	Mth	Qtr	Semi	Ann	% Change	Mth	Qtr	Semi	Ann	% Change	Mth	Qtr	Semi	Ann	% Change	Mth	Qtr	Semi	Ann	% Change	Mth	Qtr	Semi	Ann	% Change	Mth	Qtr	Semi	Ann	% Change	Mth	Qtr	Semi	Ann	% Change	Mth	Qtr	Semi	Ann	% Change															
July	411,037	16.9%	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%	1,808,054	2.6%	1,844,784	1.9%	1,844,784	0.0%	616,130	9.0%	629,055	2.1%	631,467	0.4%	657,343	3.7%	657,343	0.0%	447,081	10.7%	657,343	0.8%	657,343	0.0%	447,081	10.7%	657,343	0.8%															
August	394,409	8.1%	422,807	7.2%	444,839	9.6%	477,303	7.3%	477,303	0.0%	565,359	18.4%	595,142	5.3%	601,544	1.1%	631,467	5.0%	631,467	0.0%	595,142	4.6%	601,544	1.1%	631,467	5.0%	631,467	0.0%	631,467	0.0%	461,692	11.1%	631,467	5.0%	631,467	0.0%	461,692	11.1%	631,467	5.0%															
September	418,932	13.2%	425,369	1.6%	465,346	9.4%	478,000	2.7%	478,000	0.0%	600,312	25.6%	644,986	7.4%	677,455	5.0%	677,455	0.0%	677,455	0.0%	644,986	7.4%	677,455	5.0%	677,455	0.0%	677,455	0.0%	677,455	0.0%	470,525	11.5%	677,455	5.0%	677,455	0.0%	470,525	11.5%	677,455	5.0%															
October	389,283	4.4%	411,105	3.0%	470,670	14.5%	508,180	8.0%	508,180	0.0%	627,462	23.9%	644,384	2.1%	677,455	5.0%	677,455	0.0%	677,455	0.0%	644,384	2.1%	677,455	5.0%	677,455	0.0%	677,455	0.0%	443,981	10.6%	677,455	5.0%	677,455	0.0%	443,981	10.6%	677,455	5.0%																	
November	285,891	6.5%	284,727	-0.5%	229,605	-18.3%	239,835	4.1%	239,835	0.0%	278,577	16.2%	288,624	3.6%	288,624	0.0%	288,624	0.0%	288,624	0.0%	288,624	3.6%	288,624	0.0%	288,624	0.0%	288,624	0.0%	315,937	7.6%	288,624	0.0%	288,624	0.0%	315,937	7.6%	288,624	0.0%																	
December	208,970	14.0%	208,911	-0.3%	232,236	10.3%	232,236	0.0%	232,236	0.0%	323,754	6.1%	343,475	6.1%	343,475	0.0%	343,475	0.0%	343,475	0.0%	323,754	6.1%	343,475	6.1%	343,475	0.0%	343,475	0.0%	242,843	4.4%	343,475	6.1%	343,475	0.0%	242,843	4.4%	343,475	6.1%																	
January	171,854	13.2%	187,041	8.8%	230,428	23.2%	239,835	4.1%	239,835	0.0%	278,577	16.2%	288,624	3.6%	288,624	0.0%	288,624	0.0%	288,624	0.0%	288,624	3.6%	288,624	0.0%	288,624	0.0%	288,624	0.0%	185,304	4.4%	288,624	0.0%	288,624	0.0%	185,304	4.4%	288,624	0.0%																	
February	218,558	19.8%	210,635	-3.6%	232,236	10.3%	232,236	0.0%	232,236	0.0%	323,754	6.1%	343,475	6.1%	343,475	0.0%	343,475	0.0%	343,475	0.0%	323,754	6.1%	343,475	6.1%	343,475	0.0%	343,475	0.0%	220,595	5.3%	343,475	6.1%	343,475	0.0%	220,595	5.3%	343,475	6.1%																	
March	257,380	14.3%	295,168	14.7%	318,561	7.9%	363,591	14.1%	363,591	0.0%	395,039	5.6%	431,561	7.4%	431,561	0.0%	431,561	0.0%	431,561	0.0%	395,039	5.6%	431,561	7.4%	431,561	0.0%	431,561	0.0%	275,005	6.6%	431,561	7.4%	431,561	0.0%	275,005	6.6%	431,561	7.4%																	
April	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	439,751	0.0%	498,805	13.4%	498,805	0.0%	498,805	0.0%	498,805	0.0%	498,805	0.0%	498,805	13.4%	498,805	0.0%	498,805	0.0%	498,805	0.0%	326,144	7.6%	498,805	0.0%	498,805	0.0%	326,144	7.6%	498,805	0.0%																	
May	343,761	6.8%	363,744	4.1%	428,990	11.5%	498,805	16.8%	498,805	0.0%	533,365	-0.9%	533,365	0.0%	533,365	0.0%	533,365	0.0%	533,365	0.0%	533,365	11.5%	533,365	0.0%	533,365	0.0%	533,365	0.0%	367,104	9.3%	533,365	0.0%	533,365	0.0%	367,104	9.3%	533,365	0.0%																	
June	381,168	2.2%	396,744	4.1%	431,077	8.7%	503,526	16.8%	503,526	0.0%	502,160	-0.3%	502,160	0.0%	502,160	0.0%	502,160	0.0%	502,160	0.0%	502,160	11.5%	502,160	0.0%	502,160	0.0%	502,160	0.0%	392,534	9.4%	502,160	0.0%	502,160	0.0%	392,534	9.4%	502,160	0.0%																	
Annual Totals	3,764,680	9.7%	3,950,623	4.9%	4,456,456	12.8%	5,037,134	13.0%	5,037,134	0.0%	5,622,939	11.6%	5,952,806	5.9%	5,952,806	-1.2%	6,414,815	9.0%	6,414,815	0.0%	5,952,806	5.9%	5,952,806	-1.2%	6,414,815	9.0%	6,414,815	0.0%	4,198,326	100.0%	6,414,815	9.0%	6,414,815	0.0%	4,198,326	100.0%	6,414,815	9.0%																	

Fiscal Quarters		By Calendar Year						
		2013	2014	2015	2016	2017	2018	2019
1st Quarter Trend		1,224,278	1,254,176	1,398,303	1,484,972	1,734,385	1,856,259	1,844,784
2nd Quarter Trend		864,644	904,743	1,044,451	1,192,108	1,366,854	1,534,331	1,497,882
3rd Quarter Trend		647,782	692,844	781,225	858,589	987,369	1,100,059	1,142,784
4th Quarter Trend		1,027,986	1,098,860	1,232,477	1,481,465	1,534,331	1,765,666	1,828,345
1st Half Trend		2,088,922	2,158,919	2,442,754	2,647,080	2,647,080	3,101,239	3,291,039
2nd Half Trend		1,675,758	1,791,704	2,013,702	2,390,054	2,390,054	2,521,700	2,972,138
Annual Totals		3,764,680	3,950,623	4,456,456	5,037,134	5,037,134	5,622,939	6,263,177

	Completed FY Years Average					Percent of Total Year				
	Mth	Qtr	Semi	Ann	% Change	Mth	Qtr	Semi	Ann	% Change
January	188,535	4.5%	447,081	10.7%	657,343	0.8%	657,343	0.8%	657,343	0.8%
February	226,741	5.4%	461,692	11.1%	687,565	8.9%	687,565	8.9%	687,565	8.9%
March	282,475	6.7%	470,525	11.5%	690,926	4.5%	690,926	4.5%	690,926	4.5%
April	335,375	8.0%	443,981	10.6%	637,526	-3.4%	637,526	-3.4%	637,526	-3.4%
May	396,627	9.4%	315,937	7.6%	440,202	-3.0%	440,202	-3.0%	440,202	-3.0%
June	403,181	9.6%	242,843	4.4%	379,517	-1.2%	379,517	-1.2%	379,517	-1.2%
July	446,264	10.6%	185,304	4.4%	290,000	-100.0%	290,000	-100.0%	290,000	-100.0%
August	460,413	10.8%	220,595	5.3%	343,475	-100.0%	343,475	-100.0%	343,475	-100.0%
September	470,515	11.2%	275,005	6.6%	452,901	5.9%	452,901	5.9%	452,901	5.9%
October	443,458	10.5%	326,144	7.6%	532,280	2.1%	532,280	2.1%	532,280	2.1%
November	317,872	7.5%	367,104	9.3%	650,402	4.9%	650,402	4.9%	650,402	4.9%
December	241,766	5.7%	392,534	9.4%	646,663	3.6%	646,663	3.6%	646,663	3.6%
Annual Totals	4,213,223	100.0%	4,198,326	100.0%	3,493,080	-40.5%	3,493,080	-40.5%	3,493,080	-40.5%

[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

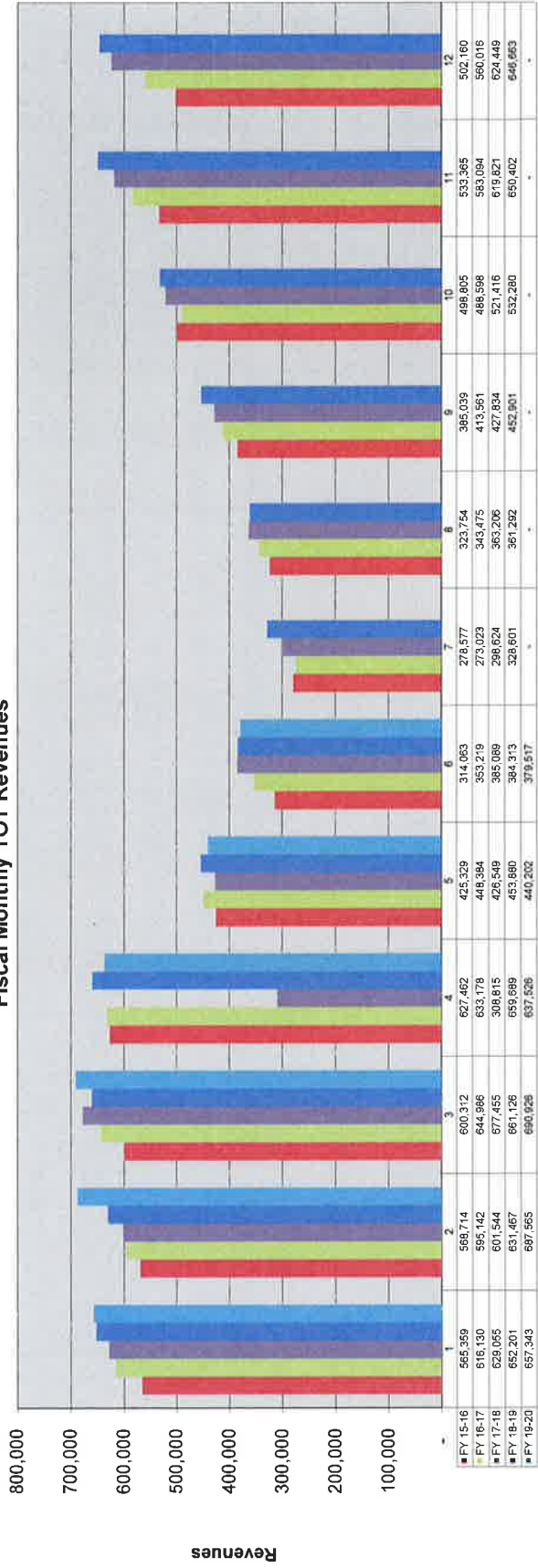


Chart 4

City of Callistoga  
Monthly Occupancy Rates - All Types

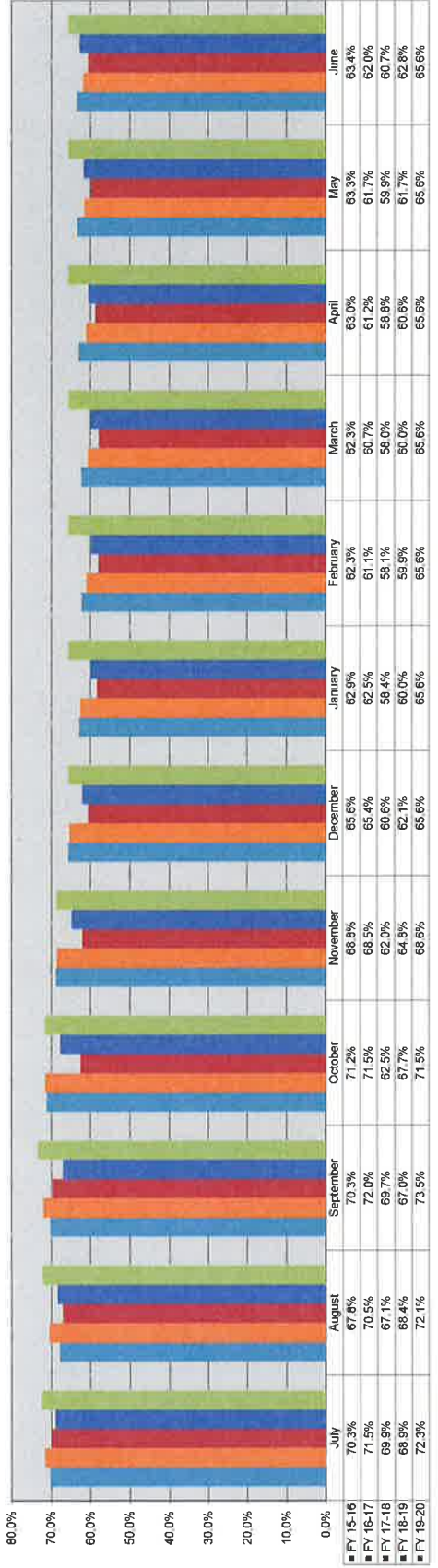


Chart 5

City of Calistoga  
Average Monthly Rates - All Types

