



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

REPORT PERIOD: Collections through January 2020
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

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Angela Madrigal, Senior Account Clerk

DATE: March 11, 2020

City of Calistoga

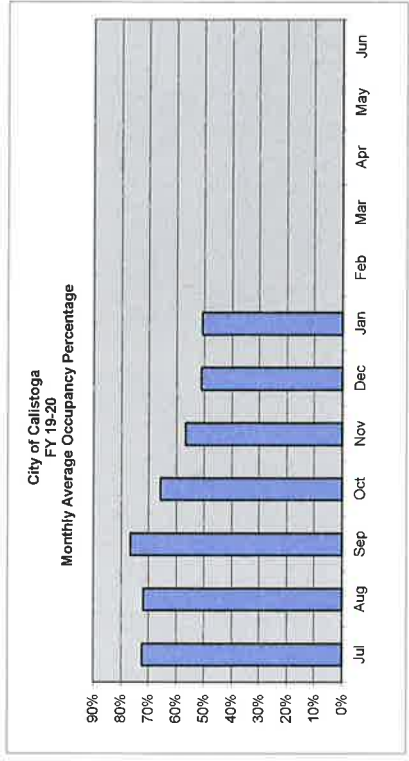
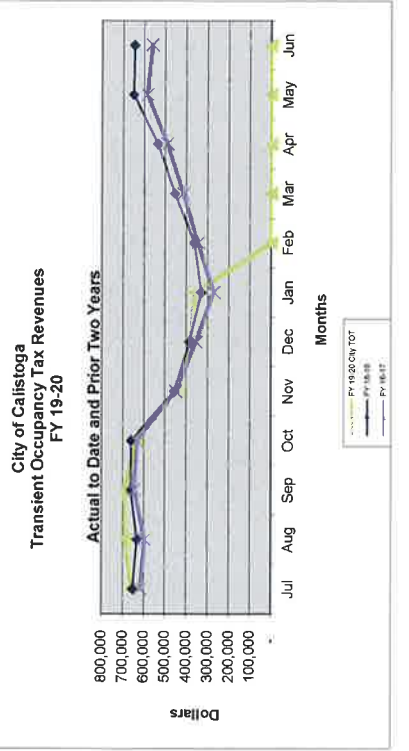
CHART 1

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 |
| TOT & NVTID Revenues | 744 | | | | | | | | | | | | | |
| Average Number of Rooms | 12% | 657,343 | 687,565 | 690,926 | 637,526 | 440,202 | 379,517 | 359,945 | - | - | - | - | - | 3,853,024 |
| NVTID Tax | 2% | | | | | | | | | | | | | |
| Local TID Allocation (25%) | | 27,389 | 28,649 | 28,789 | 26,564 | 18,342 | 15,813 | 14,998 | - | - | - | - | - | 160,543 |
| County TID Allocation (74%) | | 81,072 | 84,800 | 85,214 | 78,628 | 54,292 | 46,807 | 44,393 | - | - | - | - | - | 475,206 |
| City Administration (1%) | | 1,096 | 1,146 | 1,152 | 1,063 | 734 | 633 | 600 | - | - | - | - | - | 6,422 |
| Total NVTID Tax | | 109,557 | 114,594 | 115,154 | 106,254 | 73,367 | 63,253 | 59,991 | - | - | - | - | - | 642,171 |
| Occupancy and Daily Rates | | | | | | | | | | | | | | |
| Room Nights Available | | 22,752 | 22,844 | 21,637 | 22,258 | 21,681 | 22,785 | 22,661 | - | - | - | - | - | 156,618 |
| Room Nights Rented | | 16,456 | 16,401 | 16,569 | 14,600 | 12,272 | 11,818 | 11,481 | - | - | - | - | - | 99,397 |
| Average Occupancy Percentage | | 72% | 72% | 77% | 66% | 57% | 51% | 51% | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 63% |
| Average Room Rate | | \$ 332.88 | \$ 349.35 | \$ 347.50 | \$ 363.88 | \$ 298.92 | \$ 272.22 | \$ 261.26 | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | \$ 323.03 |

Estimates & Projections

| | | Actual | | | | | | | | | | | | Total |
|--|-----------|----------|---------|-----------|----------|----------|----------|---------|----------|---------|---------|---------|---------|-----------|
| | | July | August | September | October | November | December | January | February | March | April | May | June | Total |
| 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 | 328,601 | 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 | 426,049 | 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 | 488,598 | 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 | 488,805 | 533,965 | 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 | 503,666 | 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 | 418,632 | 399,283 | 256,691 | 208,670 | 171,854 | 182,493 | 257,380 | 303,037 | 343,761 | 361,168 | 3,764,680 |
| FY 10-11 | 692 | 351,488 | 364,842 | 369,985 | 382,464 | 241,116 | 165,018 | 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 | 131,104 | 153,927 | 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 | 229,092 | 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 | 462,968 | 391,999 | 336,816 | 368,360 | 461,959 | 545,587 | 666,662 | 662,829 | 6,569,878 |
| Revised Estimate | | 657,343 | 687,565 | 690,926 | 637,526 | 440,202 | 379,517 | 359,945 | - | - | - | - | - | 3,853,024 |
| Difference from Latest Estimate | | (14,424) | 37,154 | 16,577 | (38,655) | (22,756) | (12,482) | 23,129 | - | - | - | - | - | (11,457) |



City of Calistoga
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 | Mth | Qtr | Semi | Percent of Total Year | | | |
| | % Change | % Change | % Change | % Change | % Change | % Change | % Change | % Change | % Change | | | | | | | |
| July | 411,037 | 406,000 | 444,939 | 477,303 | 565,359 | 616,130 | 629,055 | 652,201 | 657,343 | 447,081 | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% |
| August | 394,409 | 422,807 | 488,018 | 529,689 | 568,714 | 585,142 | 601,544 | 631,467 | 687,565 | 461,632 | 11.0% | 11.0% | 11.0% | 11.0% | 11.0% | 11.0% |
| September | 418,832 | 425,359 | 465,346 | 478,000 | 600,312 | 644,986 | 677,455 | 661,126 | 690,926 | 470,525 | 11.2% | 11.2% | 11.2% | 11.2% | 11.2% | 11.2% |
| October | 399,283 | 411,105 | 470,670 | 508,180 | 627,462 | 633,178 | 308,815 | 659,669 | 637,568 | 445,561 | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% |
| November | 256,691 | 284,727 | 344,176 | 380,139 | 425,329 | 448,384 | 426,549 | 453,660 | 440,202 | 315,937 | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% |
| December | 208,670 | 208,911 | 229,605 | 273,789 | 314,063 | 353,219 | 385,089 | 384,313 | 379,517 | 242,843 | 5.8% | 5.8% | 5.8% | 5.8% | 5.8% | 5.8% |
| January | 171,854 | 187,041 | 230,428 | 239,835 | 278,577 | 273,023 | 288,624 | 328,601 | 359,945 | 209,300 | 9.5% | 9.5% | 9.5% | 9.5% | 9.5% | 9.5% |
| February | 216,558 | 210,635 | 232,436 | 305,163 | 324,754 | 343,475 | 363,206 | 361,292 | 359,945 | 220,595 | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% |
| March | 257,380 | 295,168 | 318,561 | 363,581 | 385,039 | 413,551 | 427,834 | 452,901 | 452,901 | 275,005 | 6.5% | 6.5% | 6.5% | 6.5% | 6.5% | 6.5% |
| April | 303,037 | 318,797 | 372,410 | 439,751 | 498,805 | 488,598 | 521,416 | 532,280 | 532,280 | 326,144 | 7.6% | 7.6% | 7.6% | 7.6% | 7.6% | 7.6% |
| May | 343,761 | 363,319 | 428,990 | 538,127 | 533,365 | 583,084 | 619,821 | 650,402 | 650,402 | 367,104 | 9.3% | 9.3% | 9.3% | 9.3% | 9.3% | 9.3% |
| June | 381,168 | 386,744 | 431,077 | 503,586 | 502,160 | 560,016 | 624,449 | 646,663 | 646,663 | 392,534 | 9.2% | 9.2% | 9.2% | 9.2% | 9.2% | 9.2% |
| Annual Totals | 3,764,680 | 3,950,623 | 4,456,456 | 5,037,134 | 5,622,939 | 5,952,806 | 5,883,856 | 6,414,815 | 3,853,024 | 4,192,322 | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

Fiscal Quarters

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1st Quarter | 1,224,278 | 1,254,176 | 1,388,303 | 1,398,835 | 1,484,972 | 1,656,259 | 1,944,794 |
| 2nd Quarter | 664,644 | 904,743 | 1,044,451 | 1,062,108 | 1,434,781 | 1,434,781 | 1,497,882 |
| 3rd Quarter | 647,732 | 692,844 | 781,225 | 908,589 | 1,030,059 | 1,030,059 | 1,142,794 |
| 4th Quarter | 1,027,966 | 1,099,860 | 1,232,477 | 1,481,465 | 1,631,706 | 1,631,706 | 1,829,345 |
| 1st Half Trend | 2,088,922 | 2,156,919 | 2,442,754 | 2,647,080 | 3,291,039 | 3,291,039 | 3,442,676 |
| 2nd Half Trend | 1,675,758 | 1,791,704 | 2,013,702 | 2,390,054 | 2,661,767 | 2,661,767 | 2,972,138 |
| Annual Totals | 3,764,680 | 3,950,623 | 4,456,456 | 5,037,134 | 5,952,806 | 5,952,806 | 6,414,815 |

By Calendar Year

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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 | 361,292 |
| March | 295,168 | 318,561 | 363,581 | 385,039 | 413,551 | 427,834 | 452,901 |
| April | 318,797 | 372,410 | 439,751 | 488,805 | 488,598 | 521,416 | 532,280 |
| May | 383,319 | 428,990 | 538,127 | 533,365 | 583,084 | 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 | 687,565 |
| August | 488,018 | 529,689 | 568,714 | 585,142 | 601,544 | 631,467 | 687,565 |
| September | 465,346 | 478,000 | 600,312 | 644,986 | 677,455 | 690,926 | 690,926 |
| October | 470,670 | 508,180 | 627,462 | 633,178 | 308,815 | 659,669 | 637,526 |
| November | 344,176 | 380,139 | 426,549 | 448,384 | 426,549 | 453,660 | 440,202 |
| December | 229,605 | 273,789 | 314,063 | 353,219 | 385,089 | 384,313 | 379,517 |
| Annual Totals | 4,234,458 | 4,660,781 | 5,491,293 | 5,612,739 | 5,690,273 | 6,298,026 | 6,465,218 |
| | 10.4% | 10.1% | 17.6% | 5.9% | -2.1% | 10.7% | 2.7% |

[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%

| Completed Calendar Year Average | Percent of Total Year | | |
|---------------------------------|-----------------------|--------|--------|
| | Mth | Qtr | Semi |
| 188,535 | 4.5% | 4.5% | 4.5% |
| 226,741 | 5.4% | 5.4% | 5.4% |
| 284,475 | 6.7% | 6.7% | 6.7% |
| 335,375 | 8.0% | 8.0% | 8.0% |
| 396,627 | 9.4% | 9.4% | 9.4% |
| 403,181 | 9.6% | 9.6% | 9.6% |
| 446,264 | 10.6% | 10.6% | 10.6% |
| 460,413 | 10.9% | 10.9% | 10.9% |
| 470,515 | 11.2% | 11.2% | 11.2% |
| 443,468 | 10.5% | 10.5% | 10.5% |
| 317,872 | 7.5% | 7.5% | 7.5% |
| 241,766 | 5.7% | 5.7% | 5.7% |
| 4,213,223 | 100.0% | 100.0% | 100.0% |

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues

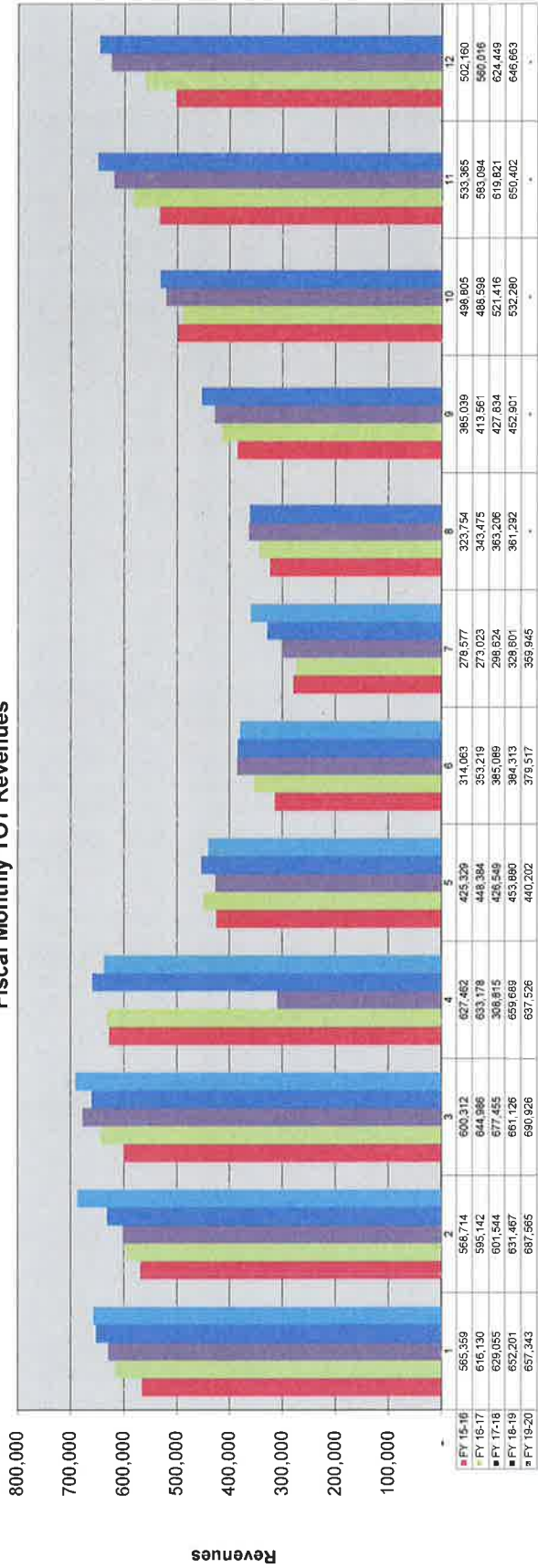


Chart 4

City of Callistoga
Monthly Occupancy Rates - All Types



Chart 5

City of Callstoga
Average Monthly Rates - All Types

