




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

REPORT PERIOD: Collections through February 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

PREPARED BY: 
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DATE: April 21, 2020

City of Calistoga

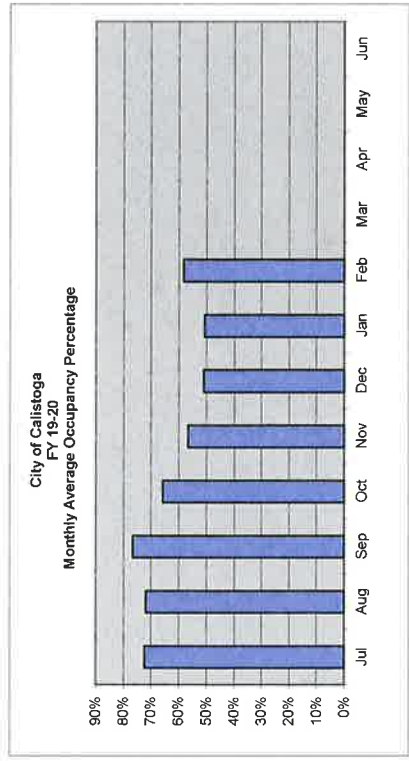
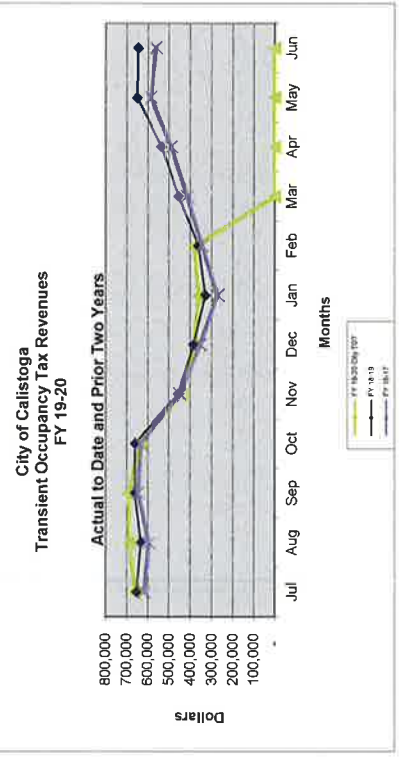
CHART 1

Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2019-20

TOT & NVTID Revenues	Actual												Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Average Number of Rooms	744												
FY 19-20 City TOT	657,343	687,565	690,947	637,543	440,202	379,517	359,945	380,579	-	-	-	-	4,233,641
NVTID Tax													
Local TID Allocation (25%)	27,389	28,649	28,789	26,564	18,342	15,813	14,998	15,857	-	-	-	-	176,402
County TID Allocation (74%)	81,072	84,800	85,217	78,630	54,292	46,807	44,393	46,938	-	-	-	-	522,149
City Administration (1%)	1,096	1,146	1,152	1,063	734	633	600	634	-	-	-	-	7,056
Total NVTID Tax	109,557	114,594	115,158	106,257	73,367	63,253	59,991	63,430	-	-	-	-	705,607

Occupancy and Daily Rates	July	August	September	October	November	December	January	February	March	April	May	June	Total
Room Nights Available	22,752	22,844	21,637	22,258	21,681	22,785	22,661	18,850	-	-	-	-	175,468
Room Nights Rented	16,456	16,401	16,569	14,600	12,272	11,618	11,481	10,988	-	-	-	-	110,385
Average Occupancy Percentage	72%	72%	77%	66%	57%	51%	51%	58%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	63%
Average Room Rate	\$ 332.88	\$ 349.35	\$ 347.51	\$ 363.89	\$ 298.92	\$ 272.22	\$ 261.26	\$ 288.63	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 319.61

Estimates & Projections	July	August	September	October	November	December	January	February	March	April	May	June	Total
City Transient Occupancy Tax	657,343	687,565	690,947	637,543	440,202	379,517	359,945	380,579	-	-	-	-	4,233,641
Prior Years Actuals	755	631,467	661,126	659,689	453,880	384,313	328,601	361,292	452,901	532,280	650,402	646,663	6,414,815
FY 18-19	629,055	601,544	677,455	308,815	426,549	395,069	298,624	363,206	427,834	521,416	619,821	624,449	5,983,856
FY 17-18	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 16-17	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,805	533,365	502,160	5,622,839
FY 15-16	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 14-15	444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,990	431,077	4,496,456
FY 13-14	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 12-13	411,037	364,409	418,832	399,263	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,764,680
FY 11-12	351,488	364,842	389,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	321,785	372,828	3,491,506
FY 10-11	309,043	332,157	347,058	348,903	217,336	151,063	131,104	153,927	208,149	237,488	307,171	317,990	3,062,370
FY 09-10	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
TOT Revenues - Average of Ten Years	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%
Percent of Total Annual	671,767	650,411	674,349	676,181	462,958	391,999	336,816	368,360	461,959	545,587	666,662	662,629	6,569,878
Original Adopted Budget Estimate	657,343	687,565	690,947	637,543	440,202	379,517	359,945	380,579	-	-	-	-	4,233,641
Revised Estimate	(14,424)	37,154	16,598	(38,638)	(22,756)	(12,482)	23,129	12,219	-	-	-	-	800
Actual TOT Revenue													
Difference from Latest Estimate													



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	Seml	
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	10.5%		
August	394,009	8.1%	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.6%	595,142	4.6%	601,544	1.1%	631,467	5.0%	687,585	8.9%	461,692	10.5%		
September	418,932	13.2%	425,369	1.5%	465,346	9.4%	475,000	2.7%	600,312	25.3%	644,966	7.4%	677,455	5.0%	661,126	-2.4%	690,947	4.5%	470,927	11.2%		
October	399,283	4.4%	411,105	3.0%	470,670	14.9%	508,180	8.0%	627,462	23.3%	633,178	0.9%	308,815	-51.2%	459,689	113.6%	637,543	-3.4%	443,562	7.5%		
November	256,691	6.5%	284,172	10.9%	344,176	20.9%	380,138	10.4%	425,329	11.9%	448,384	5.4%	426,549	-4.9%	443,880	6.4%	440,202	-3.0%	315,937	7.5%		
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%	379,517	-1.2%	242,843	5.9%		
January	171,654	13.2%	187,041	8.9%	230,428	23.2%	239,635	4.1%	278,577	16.2%	314,063	12.5%	298,624	9.4%	328,601	10.0%	359,945	9.5%	209,300	5.0%		
February	218,558	19.8%	210,635	-3.6%	232,296	10.3%	305,163	31.6%	323,754	6.1%	343,475	6.1%	363,206	5.7%	361,292	-0.5%	380,579	5.3%	246,987	5.8%		
March	257,980	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%	452,601	5.9%	380,579	-10.0%	275,005	7.7%		
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%	326,144	-100.0%	326,144	7.7%		
May	343,761	6.2%	383,319	11.9%	428,990	11.9%	538,127	25.0%	533,365	-0.9%	583,094	9.3%	619,821	6.3%	650,402	4.9%	387,104	-100.0%	387,104	9.3%		
June	381,168	2.2%	396,744	4.1%	431,077	8.7%	503,586	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	396,534	-100.0%	396,534	9.3%		
Annual Totals	3,764,680	9.7%	3,950,623	4.9%	4,456,456	12.8%	5,037,134	13.0%	5,622,939	11.8%	5,952,806	5.9%	5,893,856	-1.2%	6,414,815	9.0%	4,233,641	-28.0%	4,217,697	100.0%	100.0%	100.0%

Fiscal Quarters

	2013	2014	2015	2016	2017	2018	2019	2020	% Change
1st Quarter Trend	1,224,278	1,254,176	1,398,303	1,484,972	1,484,972	1,554,754	1,650,259	1,734,385	16.6%
2nd Quarter Trend	864,644	904,743	1,044,451	1,044,451	1,044,451	1,044,451	1,044,451	1,044,451	17.8%
3rd Quarter Trend	647,162	652,844	781,225	781,225	781,225	781,225	781,225	781,225	8.7%
4th Quarter Trend	1,027,856	1,098,860	1,232,477	1,232,477	1,232,477	1,232,477	1,232,477	1,232,477	3.6%
1st Half Trend	2,088,932	2,158,919	2,442,754	2,442,754	2,442,754	2,442,754	2,442,754	2,442,754	17.2%
2nd Half Trend	1,675,759	1,791,704	2,013,702	2,013,702	2,013,702	2,013,702	2,013,702	2,013,702	6.5%

By Calendar Year

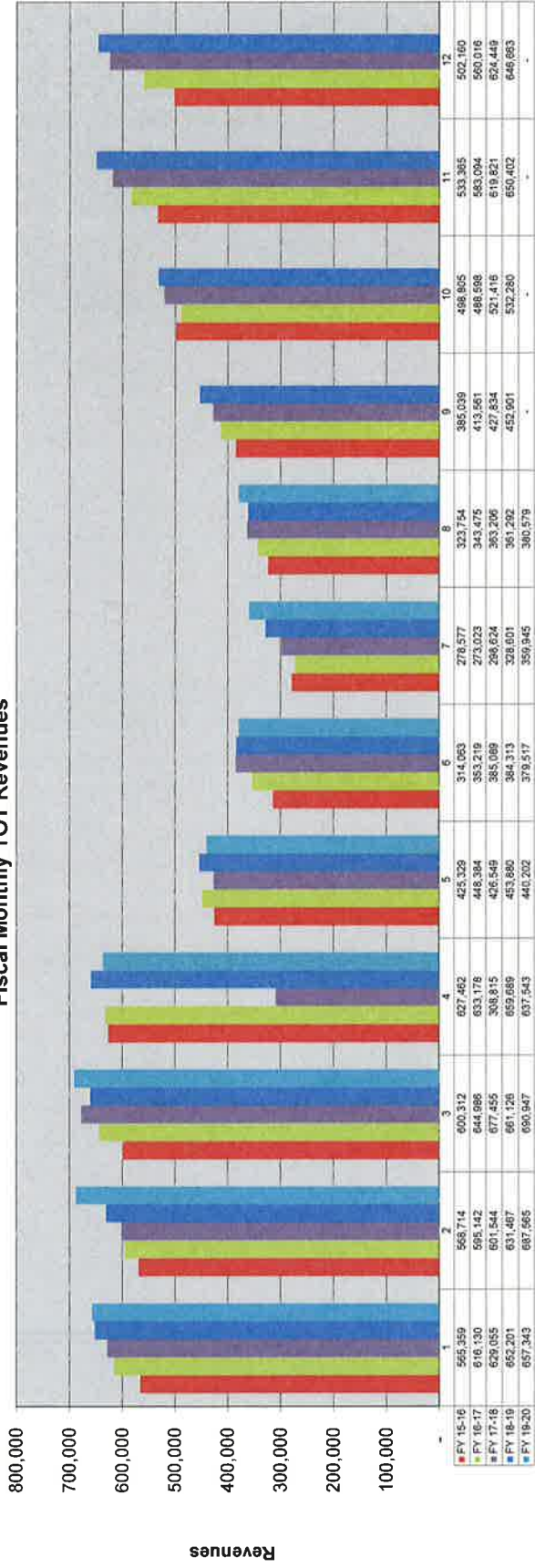
	2013	2014	2015	2016	2017	2018	2019	2020	% Change
January	187,041	230,428	239,835	278,577	273,023	298,624	328,601	359,945	6.2%
February	210,635	232,296	305,163	323,754	343,475	363,206	361,292	380,579	11.3%
March	295,168	318,561	363,591	385,039	413,561	427,834	452,901	488,598	17.8%
April	318,797	372,410	438,751	488,805	488,598	521,416	532,280	583,094	15.3%
May	383,319	428,990	538,127	533,365	619,821	619,821	650,402	687,585	18.3%
June	396,744	431,077	503,586	502,160	560,016	624,449	646,663	687,585	20.2%
July	444,539	477,303	565,359	616,130	609,055	652,201	657,343	0	3.6%
August	488,018	529,669	588,714	585,142	601,544	631,467	687,585	0	5.9%
September	465,346	475,000	600,312	644,966	677,455	661,126	690,947	0	6.7%
October	470,927	508,180	627,462	633,178	659,689	659,689	637,543	(0)	6.4%
November	344,176	380,138	425,329	448,384	426,549	453,880	440,202	(0)	6.3%
December	229,605	273,789	314,063	353,219	385,089	384,313	379,517	(0)	6.3%
Annual Totals	4,234,458	4,660,781	5,491,293	5,812,739	5,690,273	6,298,026	6,465,265	740,524	17.8%

[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 Cal Years Average	Percent of Total Year		
	Mth	Qtr	Seml
188,535	4.5%		
226,741	5.4%		
282,475	6.7%	16.6%	
335,375	8.0%		
396,627	9.4%		
403,181	9.6%	26.9%	48.5%
446,264	10.5%		
460,413	10.9%		
470,515	11.2%	32.7%	
443,458	10.5%		
317,872	7.5%		
241,766	5.7%	23.9%	56.5%
4,213,223	100.0%	100.0%	100.0%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues



Months

Chart 4

City of Callistoga
Monthly Occupancy Rates - All Types

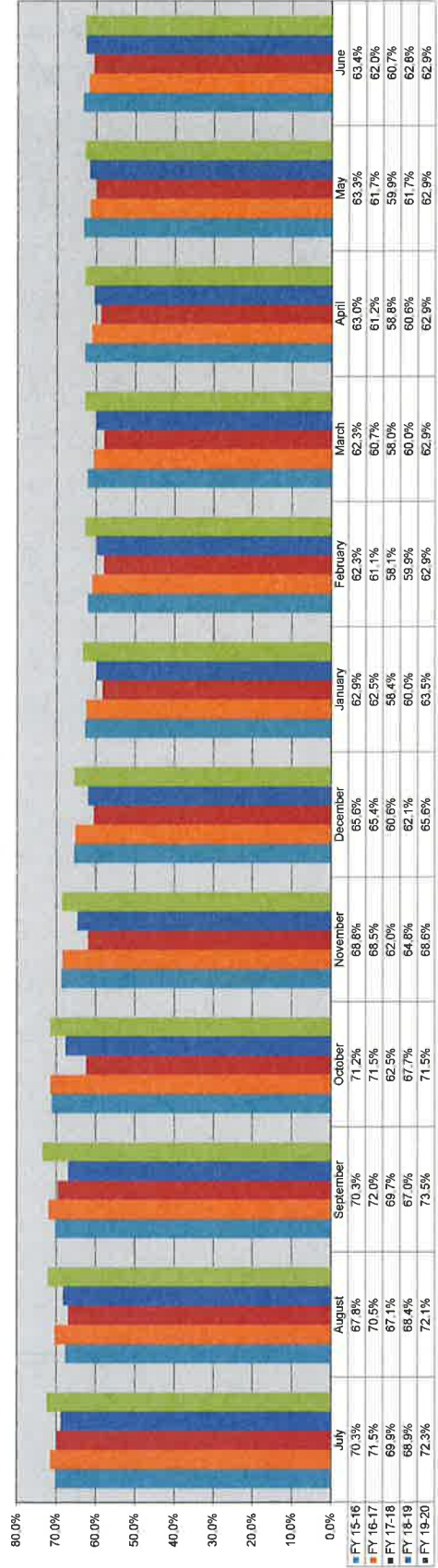


Chart 5

City of Callistoga
Average Monthly Rates - All Types

