



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

REPORT PERIOD: Collections through March 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: Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk

DATE: June 1, 2020

City of Calistoga

CHART 1

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

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
TOT & NVTID Revenues														
Average Number of Rooms	744													
FY 19-20 City TOT	12%	657,343	687,565	690,947	637,543	440,202	379,517	359,945	412,064	193,308	-	-	-	4,458,433
NVTID Tax	2%													
Local TID Allocation (25%)		27,389	28,649	28,789	26,564	18,342	15,813	14,998	17,169	8,054	-	-	-	185,768
County TID Allocation (74%)		61,072	84,800	85,217	78,630	54,292	46,807	44,393	50,821	23,841	-	-	-	549,873
City Administration (1%)		1,096	1,146	1,152	1,063	734	633	600	687	322	-	-	-	7,431
Total NVTID Tax		109,557	114,594	115,158	106,257	73,367	63,253	59,991	68,677	32,218	-	-	-	743,072
Occupancy and Daily Rates														
Room Nights Available		22,752	22,844	21,637	22,258	21,681	22,785	22,661	18,850	20,764	-	-	-	196,232
Room Nights Rented		16,456	16,401	16,569	14,600	12,272	11,618	11,481	10,988	6,157	-	-	-	116,542
Average Occupancy Percentage		72%	72%	77%	66%	57%	51%	51%	58%	30%	#DIV/0!	#DIV/0!	#DIV/0!	59%
Average Room Rate		\$ 332.88	\$ 349.35	\$ 347.51	\$ 363.89	\$ 298.92	\$ 272.22	\$ 261.26	\$ 312.51	\$ 281.64	#DIV/0!	#DIV/0!	#DIV/0!	\$ 318.80
Estimates & Projections														
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	329,601	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	385,089	298,624	363,206	427,894	521,416	619,871	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	583,064	560,016	5,952,806
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	276,577	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	380,139	273,789	239,835	305,163	336,591	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	232,336	318,561	372,410	428,980	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	316,797	383,319	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,568	257,380	303,037	343,761	381,168	3,764,680
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	163,018	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	208,149	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	389,698	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	462,958	391,999	356,816	368,360	481,959	545,587	666,662	662,829	6,569,878
Revised Estimate		657,343	687,565	690,947	637,543	440,202	379,517	359,945	412,064	193,308	(545,587)	(666,662)	(662,829)	(1,875,078)
Actual TOT Revenue		(14,424)	37,154	16,598	(38,638)	(22,756)	(12,482)	23,129	43,704	(288,651)	-	-	-	4,458,433
Difference from Latest Estimate														(236,366)

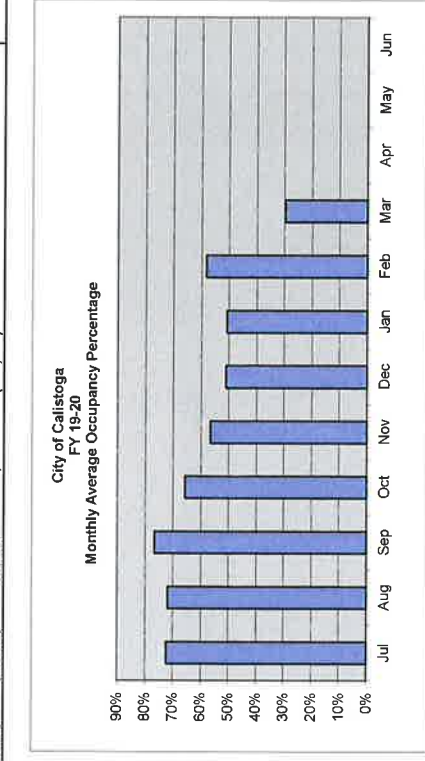
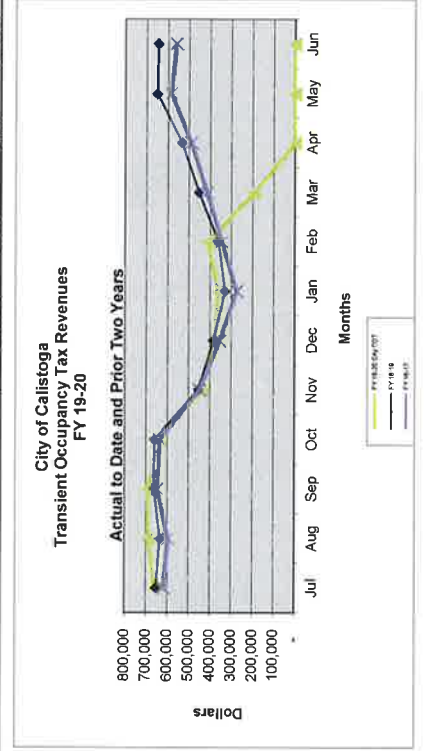


CHART 2

City of Calistoga City Transient Occupancy Tax Revenues [1] [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		Percent of Total Year			
	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		Mth	Qtr	Semi	
July	411,037	16.9%	406,000	-1.2%	444,939	9.6%	477,303	7.3%	565,359	19.4%	616,130	9.0%	629,055	2.1%	652,201	3.7%	657,343	0.8%	447,081	10.9%		
August	394,409	8.1%	422,807	7.2%	488,018	15.4%	529,689	8.5%	568,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	687,565	8.9%	461,692	10.9%		
September	418,632	13.2%	425,369	1.6%	456,346	9.4%	478,000	2.7%	600,312	25.6%	644,996	7.4%	677,455	5.0%	661,126	-2.4%	690,947	4.5%	470,527	11.1%		
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%	637,543	-3.4%	443,562	10.5%		
November	256,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,384	5.4%	426,549	-4.9%	453,860	6.4%	440,202	-3.0%	315,937	7.5%		
December	208,670	14.0%	208,911	0.1%	229,605	9.9%	273,769	19.2%	314,063	14.7%	353,219	12.5%	385,089	9.0%	384,313	-0.2%	379,517	-1.2%	415,937	9.3%		
January	171,854	13.2%	187,041	8.8%	230,428	23.2%	239,835	4.1%	276,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	359,945	9.5%	242,843	5.7%		
February	216,558	19.8%	210,635	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	5.7%	363,206	5.7%	361,292	-0.5%	361,292	0.0%	209,300	4.9%		
March	257,380	14.3%	285,168	14.7%	318,561	7.9%	363,581	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	427,834	-5.7%	248,066	5.9%		
April	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,571	18.1%	498,005	13.4%	488,599	-2.0%	521,416	6.7%	532,280	2.1%	532,280	0.0%	326,144	7.7%		
May	343,761	6.8%	383,319	11.9%	428,990	11.9%	538,127	25.0%	533,365	-0.9%	583,094	9.9%	619,821	6.3%	650,402	4.9%	650,402	0.0%	367,104	9.1%		
June	381,168	2.2%	396,744	4.1%	431,077	8.7%	503,566	16.8%	502,160	-0.3%	580,016	11.5%	624,449	11.5%	646,663	3.6%	646,663	0.0%	399,534	9.3%		
Annual Totals	3,764,890	9.7%	3,950,623	4.9%	4,456,456	12.6%	5,037,134	13.0%	5,622,939	11.6%	5,952,806	5.9%	5,883,856	-1.2%	6,414,815	9.0%	4,458,433	-24.2%	4,232,683	100.0%	100.0%	100.0%

	By Calendar Year												Completed Cal Years Average									
	2013		2014		2015		2016		2017		2018		2019		2020		Percent of Total Year					
	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		Mth	Qtr	Semi			
1st Quarter	1,224,278	12.7%	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,395	16.0%	1,856,259	7.0%	1,908,054	2.8%	1,844,794	1.9%	2,035,655	4.7%	186,535	4.5%		
2nd Quarter	864,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,354	17.6%	1,434,781	5.0%	1,220,452	-21.9%	1,497,882	33.7%	1,457,292	-2.7%	226,741	5.4%		
3rd Quarter	647,792	15.8%	692,844	7.0%	781,225	12.6%	908,589	16.3%	967,369	6.7%	1,030,059	4.3%	1,089,054	5.6%	1,142,794	4.9%	1,142,794	0.0%	282,475	6.7%		
4th Quarter	1,027,966	5.0%	1,089,860	6.0%	1,232,477	12.2%	1,481,465	20.2%	1,554,331	3.6%	1,631,706	6.3%	1,765,666	8.2%	1,829,345	3.6%	1,829,345	0.0%	335,375	8.0%		
1st Half	2,088,922	10.4%	2,156,919	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,759	17.2%	3,291,039	6.1%	3,028,506	-8.0%	3,442,676	13.7%	3,493,117	1.5%	396,627	9.4%		
2nd Half	1,675,968	8.9%	1,793,704	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%	2,972,138	4.1%	965,316	-67.5%	241,766	5.7%		
Annual Totals	4,234,468	10.1%	4,949,293	17.0%	5,812,739	17.6%	6,234,026	10.7%	6,465,255	3.7%	6,414,815	-0.8%	6,414,815	0.0%	4,232,683	-35.1%	4,232,683	100.0%	100.0%	100.0%	100.0%	100.0%

	By Calendar Year												Completed Cal Years Average									
	2013		2014		2015		2016		2017		2018		2019		2020		Percent of Total Year					
	% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		Mth	Qtr	Semi			
January	187,041	230,428	239,835	278,577	273,023	299,624	328,601	359,945	0	0	0	0	0	0	0	0	186,535	4.5%				
February	210,635	232,236	305,163	323,754	343,475	363,206	361,292	412,064	0	0	0	0	0	0	0	0	226,741	5.4%				
March	295,168	318,561	363,591	385,039	413,561	427,834	452,901	193,308	0	0	0	0	0	0	0	0	282,475	6.7%				
April	318,797	372,410	439,571	488,005	488,599	521,416	532,280	-	0	0	0	0	0	0	0	0	335,375	8.0%				
May	383,319	428,990	538,127	583,365	583,094	619,821	659,402	-	0	0	0	0	0	0	0	0	396,627	9.4%				
June	396,744	431,077	503,566	502,160	580,016	624,449	646,663	-	0	0	0	0	0	0	0	0	403,181	9.6%				
July	444,939	477,303	565,359	616,130	629,055	652,201	657,343	0	0	0	0	0	0	0	0	0	460,413	10.5%				
August	486,018	529,689	600,312	644,996	677,455	681,126	690,947	0	0	0	0	0	0	0	0	0	446,264	10.6%				
September	465,346	478,000	600,312	644,996	677,455	681,126	690,947	0	0	0	0	0	0	0	0	0	460,413	10.5%				
October	470,670	508,180	627,462	633,178	308,815	659,689	637,543	(0)	0	0	0	0	0	0	0	0	470,515	11.2%				
November	344,176	380,139	425,329	448,384	426,549	453,860	440,202	(0)	0	0	0	0	0	0	0	0	443,468	10.5%				
December	229,605	273,769	314,063	353,219	385,089	394,313	379,517	(0)	0	0	0	0	0	0	0	0	317,872	7.5%				
Annual Totals	4,234,468	4,949,293	5,812,739	6,234,026	6,414,815	6,414,815	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683	4,232,683

[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 16.65%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues

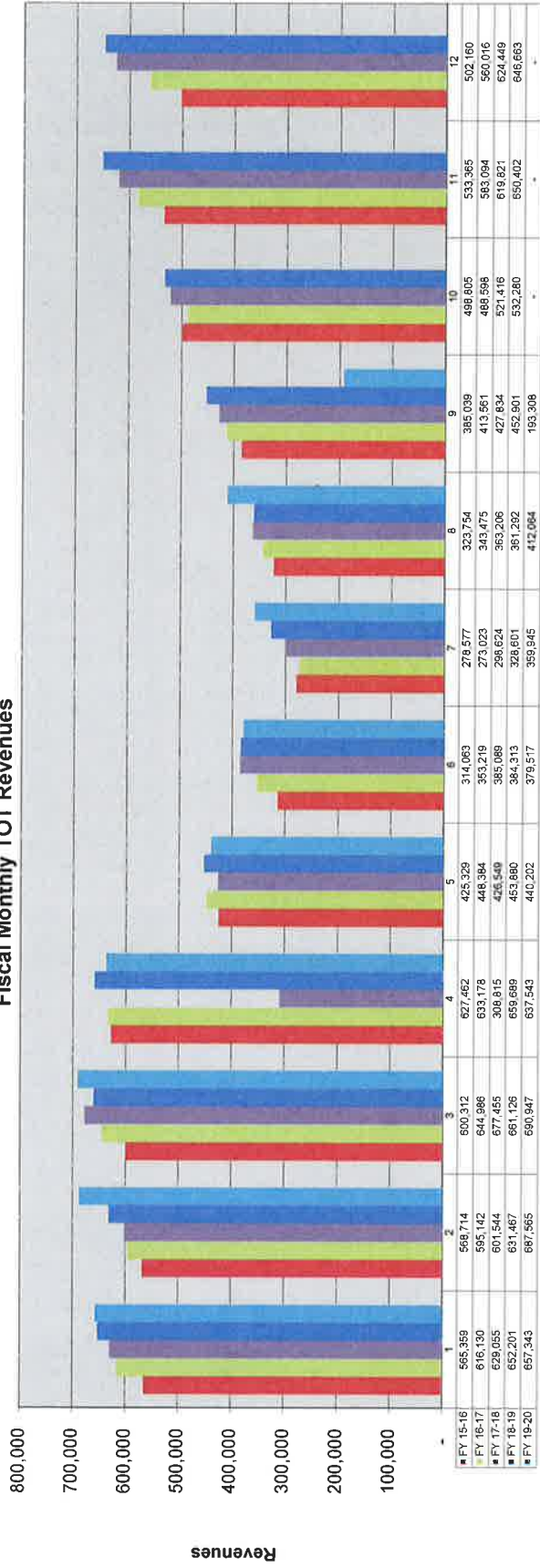


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

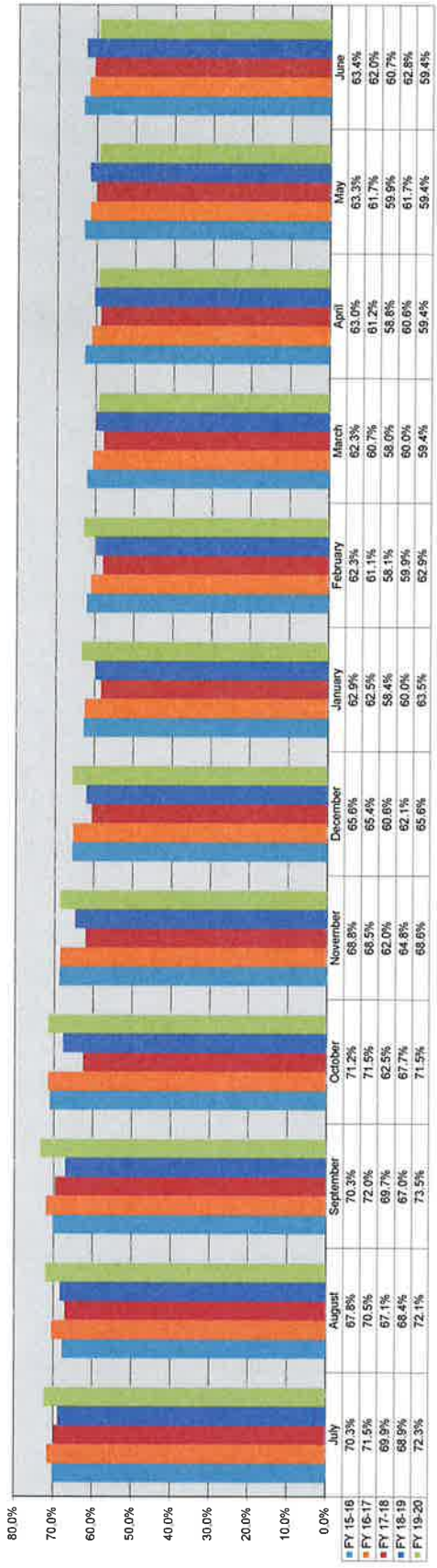


Chart 5

City of Calistoga
Average Monthly Rates - All Types

