




## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

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**REPORT PERIOD:** Collections through April, 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

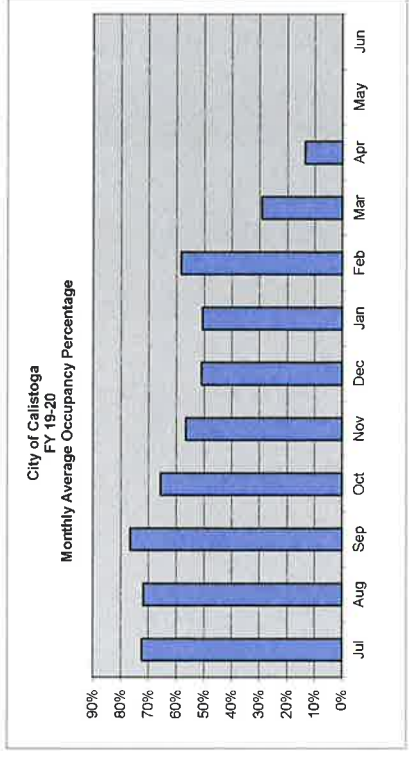
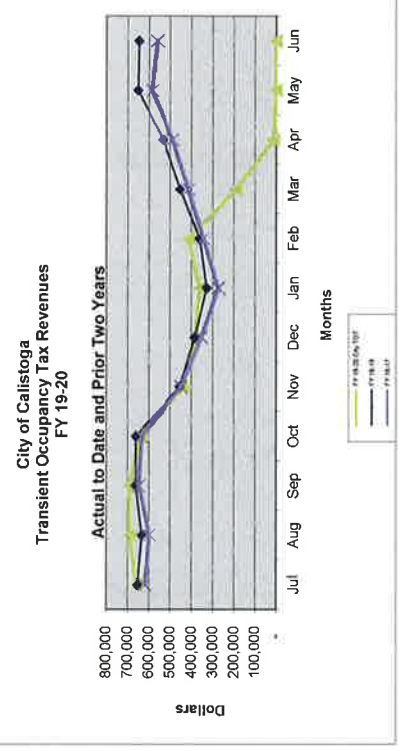
**DATE:** June 22, 2020

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
<b>TOT &amp; NVTID Revenues</b>														
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	189,115	9,775	-	-	4,464,015
<b>NVTID Tax</b>														
Local TID Allocation (25%)		27,389	28,649	28,789	26,564	18,342	15,813	14,998	17,169	7,880	407	-	-	186,001
County TID Allocation (74%)		81,072	84,800	85,217	78,630	54,292	46,807	44,393	50,821	23,324	1,206	-	-	550,562
City Administration (1%)		1,096	1,146	1,152	1,063	734	633	600	687	315	16	-	-	7,440
<b>Total NVTID Tax</b>		<b>109,557</b>	<b>114,594</b>	<b>115,158</b>	<b>106,257</b>	<b>73,367</b>	<b>63,253</b>	<b>59,991</b>	<b>68,677</b>	<b>31,519</b>	<b>1,629</b>	<b>-</b>	<b>-</b>	<b>744,003</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,752	22,844	21,637	22,258	21,681	22,785	22,661	18,850	20,796	4,080	-	-	200,344
Room Nights Rented		16,456	16,401	16,569	14,600	12,272	11,618	11,481	10,988	6,045	552	-	-	116,982
<b>Average Occupancy Percentage</b>		<b>72%</b>	<b>72%</b>	<b>77%</b>	<b>66%</b>	<b>57%</b>	<b>51%</b>	<b>51%</b>	<b>58%</b>	<b>29%</b>	<b>14%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>58%</b>
<b>Average Room Rate</b>		<b>\$ 332.88</b>	<b>\$ 349.35</b>	<b>\$ 347.51</b>	<b>\$ 363.89</b>	<b>\$ 298.92</b>	<b>\$ 272.22</b>	<b>\$ 261.26</b>	<b>\$ 312.51</b>	<b>\$ 260.70</b>	<b>\$ 147.56</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>\$ 318.00</b>
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax	Avg Rooms													
Prior Years Actuals														
FY 18-19	755	652,201	631,467	661,126	669,689	453,880	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	426,549	308,815	298,624	363,206	427,834	521,416	619,821	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	588,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,605	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	503,566	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	428,990	431,077	4,456,456
FY 12-13	692	406,000	422,807	425,369	399,283	255,691	208,670	171,854	216,558	285,168	318,797	383,319	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	255,691	208,670	171,854	216,558	285,168	318,797	383,319	396,744	3,764,680
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	237,488	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	462,958	391,999	336,816	368,360	461,959	545,587	686,662	662,829	6,569,878
Revised Estimate		671,767	650,411	674,349	676,181	462,958	391,999	336,816	368,360	461,959	545,587	686,662	662,829	6,569,878
Actual TOT Revenue		657,343	687,565	690,947	637,543	440,202	379,517	359,945	412,064	189,115	9,775	-	-	4,464,015
Difference from Latest Estimate		(14,424)	37,154	16,598	(38,638)	(22,756)	(12,482)	23,129	43,704	4,193	0	-	-	36,478



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	7.4%	565,359	18.4%	616,130	9.0%	629,055	2.1%	652,201	3.7%	657,343	0.8%	10.6%		
August	394,409	8.1%	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	595,142	4.8%	601,544	1.1%	631,467	5.0%	637,565	8.9%	10.9%		
September	418,832	13.2%	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,886	7.4%	677,455	5.0%	661,126	-2.4%	690,947	4.5%	11.1%		
October	399,283	4.4%	411,105	3.0%	470,670	14.5%	507,180	8.0%	627,462	23.3%	633,178	0.8%	308,815	-51.2%	659,889	113.6%	637,543	-3.4%	10.5%		
November	296,691	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%	453,880	6.4%	440,202	-3.0%	7.5%		
December	208,670	14.0%	208,911	0.1%	229,605	9.8%	273,789	19.2%	314,063	14.7%	353,219	12.5%	385,089	9.0%	384,313	-0.2%	379,517	-1.2%	5.7%		
January	171,854	13.2%	187,041	8.8%	230,428	23.2%	238,835	4.1%	276,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	359,945	9.5%	4.9%		
February	219,558	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%	412,064	14.1%	5.9%		
March	257,980	14.3%	295,168	14.7%	318,561	7.6%	363,591	14.1%	385,038	5.9%	413,561	7.4%	427,834	3.5%	452,801	5.2%	489,115	7.7%	6.8%		
April	303,037	6.5%	318,797	5.2%	372,410	16.8%	439,751	18.1%	488,805	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	9,775	-98.2%	7.7%		
May	343,761	6.2%	383,319	11.5%	426,990	11.9%	538,127	25.4%	533,365	-0.9%	538,094	9.9%	619,821	6.3%	650,402	4.9%	328,795	-47.0%	9.1%		
June	381,168	2.2%	396,744	4.1%	431,077	8.7%	503,566	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	397,104	-37.3%	9.3%		
<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>5.9%</b>	<b>5,952,806</b>	<b>5.9%</b>	<b>5,883,856</b>	<b>-1.2%</b>	<b>6,414,815</b>	<b>9.0%</b>	<b>4,464,015</b>	<b>-24.1%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

	By Calendar Year												Completed Cal Years Average			Percent of Total Year					
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Mth	Qtr	Seml
1st Quarter Trend	1,224,278	12.7%	1,254,176	2.4%	1,368,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,908,054	2.8%	1,944,764	1.9%	2,035,856	4.7%	4.5%		
2nd Quarter Trend	864,644	7.2%	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,365,854	17.6%	1,434,781	5.0%	1,120,452	-21.6%	1,407,882	33.7%	1,457,262	-2.7%	5.4%		
3rd Quarter Trend	647,792	15.8%	692,844	7.0%	761,225	12.8%	808,589	16.3%	987,869	8.7%	1,030,059	4.3%	1,089,664	5.8%	1,142,794	4.8%	981,124	-15.9%	6.7%		
4th Quarter Trend	1,027,966	5.0%	1,098,860	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.5%	1,705,686	8.2%	1,829,345	3.6%	9,775	-99.5%	8.0%		
1st Half Trend	2,088,922	10.4%	2,148,819	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,231,039	6.1%	3,028,506	-8.0%	3,442,676	13.7%	3,483,117	1.5%	9.6%		
2nd Half Trend	1,675,758	8.9%	1,791,704	6.9%	2,013,702	12.4%	2,390,054	16.7%	2,521,700	5.5%	2,661,767	5.6%	2,855,350	7.3%	2,972,138	4.1%	870,888	-67.3%	10.0%		
<b>Annual Totals</b>	<b>4,324,458</b>	<b>10.4%</b>	<b>4,660,781</b>	<b>17.6%</b>	<b>5,812,739</b>	<b>5.9%</b>	<b>6,298,026</b>	<b>10.7%</b>	<b>6,465,255</b>	<b>2.7%</b>	<b>6,465,255</b>	<b>970,888</b>	<b>-95.0%</b>					<b>100.0%</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 2020 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.86%

### City of Calistoga Fiscal Monthly TOT Revenues

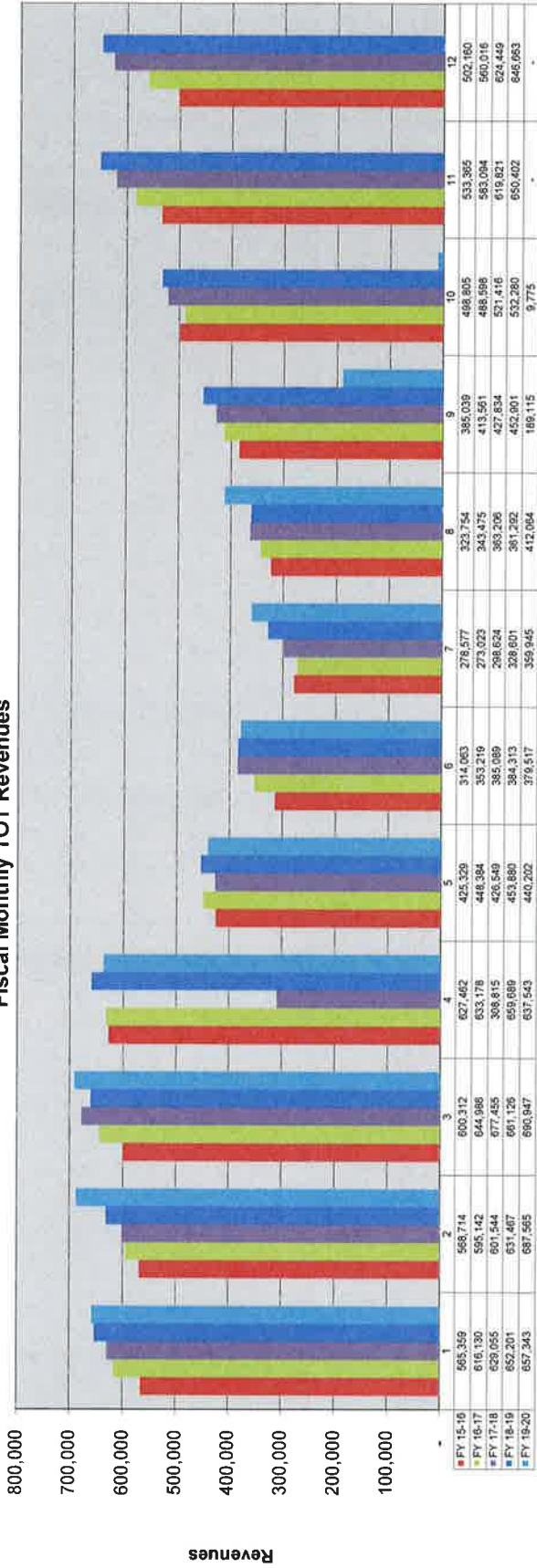


Chart 4

City of Cajistoga  
Monthly Occupancy Rates - All Types

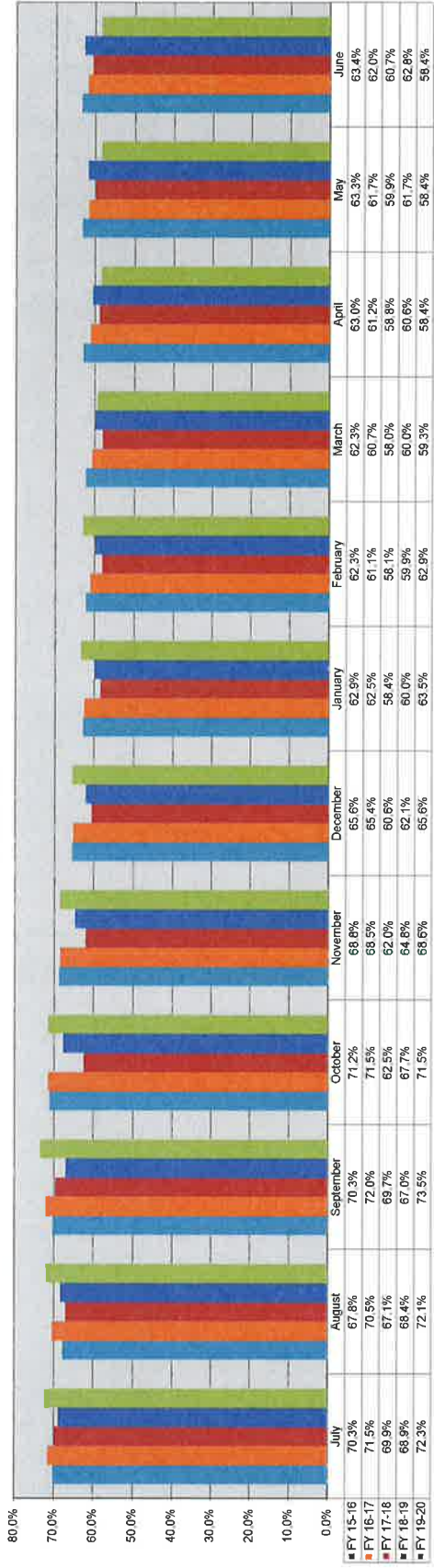


Chart 5

City of Calistoga  
Average Monthly Rates - All Types

