



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

REPORT PERIOD: Collections through May, 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: July 24, 2020

City of Calistoga

CHART 1

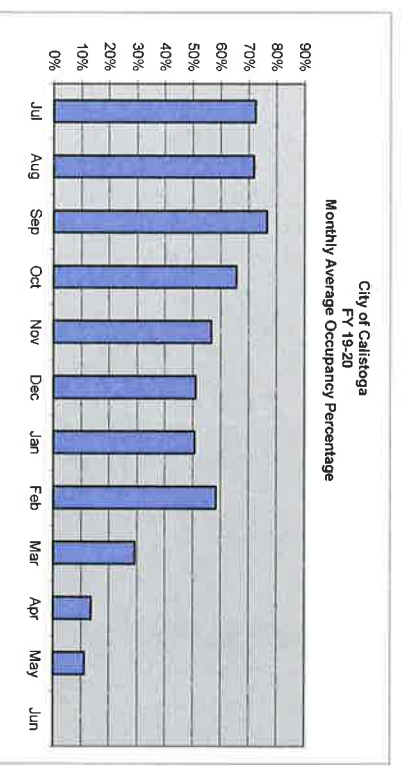
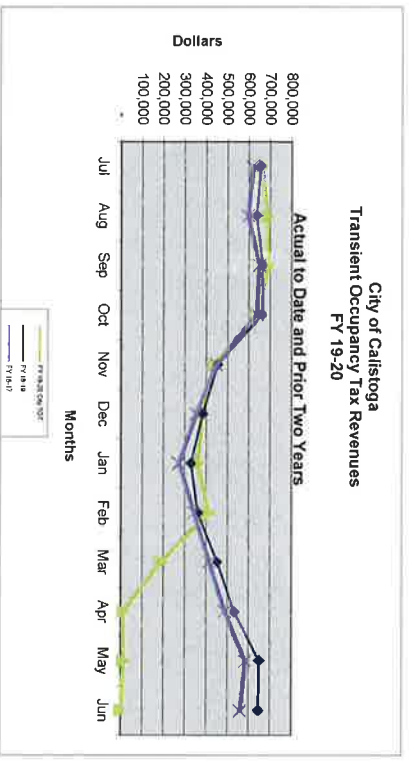
Transient Occupancy Tax/NVITD Revenues
Cash Flow Actuals and Projections
Fiscal Year 2019-20

TOT & NVITD Revenues		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
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	13,305	-	4,477,320
NVITD Tax	2%													
Local TID Allocation (25%)		27,389	28,649	28,789	26,564	18,342	15,813	14,998	17,169	7,880	407	554	-	186,555
County TID Allocation (7.4%)		81,072	84,800	85,217	78,630	54,292	46,807	44,393	50,821	23,324	1,206	1,641	-	552,203
City Administration (1%)		1,096	1,146	1,152	1,063	734	633	600	687	315	16	22	-	7,462
Total NVITD Tax		109,557	114,594	115,158	106,257	73,367	63,253	59,991	68,677	31,519	1,629	2,217	-	746,220

Occupancy and Daily Rates		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Room Nights Available		22,752	22,844	21,637	22,258	21,681	22,785	22,785	22,661	18,850	20,796	4,080	6,293	206,637
Room Nights Rented		16,456	16,401	16,569	14,600	12,272	11,618	11,481	10,988	6,045	552	700	-	117,682
Average Occupancy Percentage		72%	72%	77%	66%	57%	51%	51%	51%	58%	29%	14%	11%	57%
Average Room Rate		\$ 332.88	\$ 349.35	\$ 347.51	\$ 363.89	\$ 298.92	\$ 272.22	\$ 261.26	\$ 312.51	\$ 260.70	\$ 147.56	\$ 158.39	#DIV/0!	\$ 317.05

Estimates & Projections

City Transient Occupancy Tax Prior Years Actuals	Avg Rooms	Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	
FY 18-19	755	652,201	631,467	671,126	658,689	453,880	384,313	328,601	361,292	452,901	532,280	650,402	646,693	6,414,815
FY 17-18	764	629,055	601,544	677,455	308,815	426,549	385,099	298,624	363,206	427,834	521,416	619,821	624,449	5,883,856
FY 16-17	764	616,130	595,142	644,966	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	498,805	533,865	502,160	5,622,939
FY 14-15	690	477,303	478,000	508,180	470,670	380,139	273,789	239,835	305,163	363,591	439,751	503,586	502,160	5,097,134
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	4,486,456
FY 12-13	692	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,835	295,168	318,797	389,319	396,744	3,950,623
FY 11-12	692	411,037	394,408	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,168	3,784,680
FY 10-11	692	351,488	364,842	369,965	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	237,468	307,171	317,990	3,082,370
TOT Revenues - Average of Ten Years		498,256	492,877	508,947	474,975	347,833	289,174	229,092	289,474	334,841	399,698	470,984	473,688	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	666,662	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	666,662	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	13,305	-	4,477,320
Difference from Latest Estimate		(14,424)	37,154	16,598	(38,638)	(22,756)	(12,482)	23,129	43,704	(4,193)	(0)	2,305	(11,509)	18,887



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

CHART 2

	By Fiscal Years										Completed FY Years Average							
	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
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%
August	394,409	8.1%	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	687,585	8.9%
September	418,832	13.2%	425,859	1.6%	465,346	9.4%	478,000	2.7%	600,312	26.6%	644,988	7.4%	677,455	5.0%	691,126	-2.4%	690,947	-0.1%
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	11.6%	637,543	-3.4%
November	256,691	6.5%	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,344	5.4%	426,549	-4.9%	453,680	6.4%	440,202	-3.0%
December	208,670	14.0%	209,911	0.1%	229,605	9.2%	273,769	19.2%	314,063	14.7%	353,219	12.5%	385,089	9.0%	384,313	-0.2%	379,517	-1.2%
January	171,854	13.2%	187,041	8.8%	230,428	23.2%	239,695	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	352,280	2.1%
February	218,588	19.8%	210,835	-3.6%	232,236	10.2%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	361,292	-0.5%	452,601	25.5%
March	257,380	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	6.9%	489,115	7.5%
April	303,037	6.5%	318,297	5.2%	327,410	16.9%	439,751	18.1%	498,805	13.4%	483,889	-2.0%	521,416	6.7%	532,280	2.1%	577,517	8.3%
May	343,761	6.8%	383,319	11.5%	428,990	11.9%	538,127	25.4%	533,365	-0.9%	580,094	9.3%	619,821	6.3%	650,402	4.9%	677,517	4.3%
June	381,168	2.2%	396,744	4.1%	431,077	8.7%	503,589	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,653	3.6%	646,653	0.0%
Annual Totals	3,764,680	9.7%	3,950,623	4.8%	4,456,456	12.8%	5,037,134	13.0%	5,622,939	11.6%	5,952,806	5.9%	5,883,855	-1.2%	6,414,815	9.0%	4,477,320	-23.9%

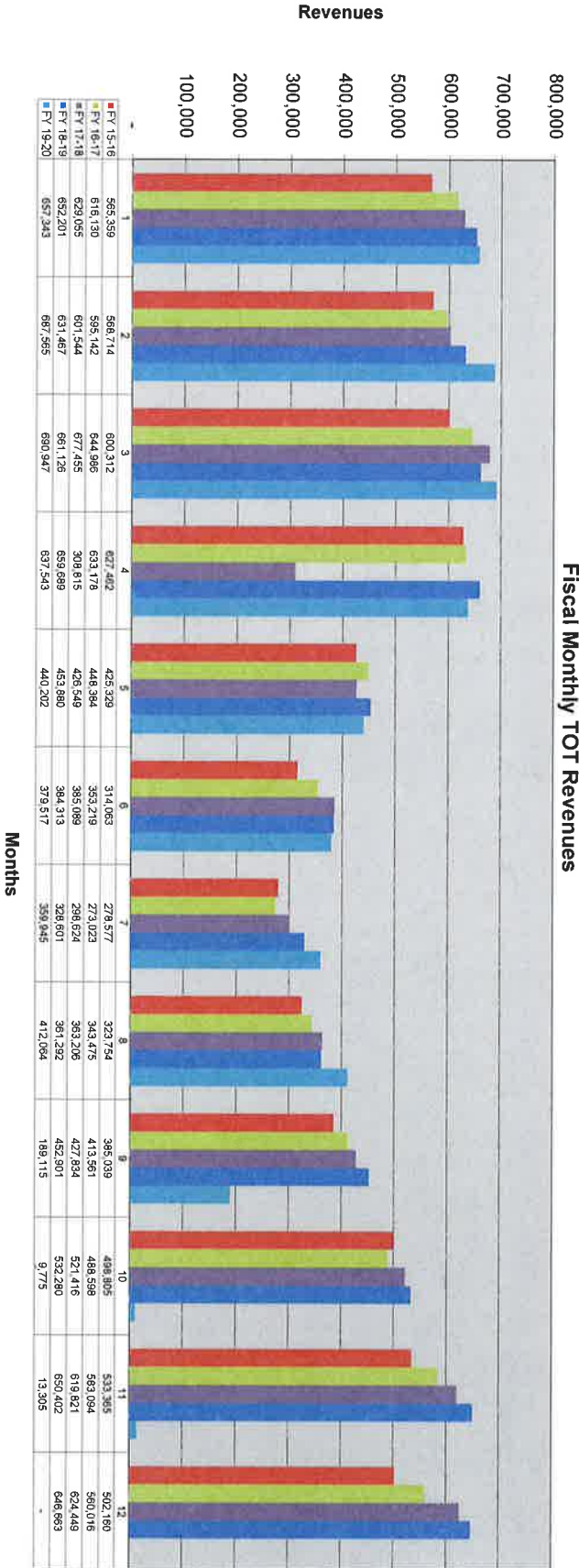
	By Calendar Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fiscal Quarters										
1st Quarter Trend	1,224,278	1,254,176	1,386,303	1,464,972	1,724,385	1,856,259	1,908,654	2,006,542	1,944,704	2,035,655
2nd Quarter Trend	864,644	904,743	1,044,451	1,062,108	1,366,854	1,434,781	1,500,452	1,487,982	1,467,264	1,457,262
3rd Quarter Trend	641,792	692,844	781,225	808,589	987,369	1,030,059	1,089,664	1,142,764	1,152,764	1,124,124
4th Quarter Trend	1,027,956	1,098,850	1,232,477	1,481,465	1,534,331	1,631,708	1,765,686	1,829,345	1,839,345	1,839,345
1st Half Trend	2,088,922	2,158,919	2,442,754	2,442,754	2,647,080	2,821,039	2,821,039	3,029,606	2,821,039	2,821,039
2nd Half Trend	1,675,758	1,791,704	2,013,702	2,013,702	2,290,054	2,290,054	2,290,054	2,290,054	2,290,054	2,290,054

	By Calendar Year										Completed Cal Years Average		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Mth	Qtr	Seml
January	187,041	230,428	239,695	278,577	273,023	298,624	328,601	359,945	427,834	452,601	4.5%	16.8%	4.5%
February	210,635	232,236	305,163	323,754	343,475	361,292	412,064	412,064	427,834	452,601	5.4%	6.7%	5.4%
March	295,168	318,561	363,591	365,039	413,561	427,834	452,601	452,601	452,601	452,601	6.7%	8.0%	6.7%
April	318,797	372,410	439,751	488,805	521,416	532,280	577,517	577,517	577,517	577,517	3.5%	9.4%	3.5%
May	383,319	428,990	538,127	593,965	619,821	650,402	1,330,517	1,330,517	1,330,517	1,330,517	9.4%	9.4%	9.4%
June	396,744	431,077	538,127	593,965	619,821	650,402	1,330,517	1,330,517	1,330,517	1,330,517	9.4%	9.4%	9.4%
July	444,939	477,303	585,359	616,130	624,449	646,683	657,343	0	0	0	10.6%	11.2%	10.6%
August	488,018	529,669	588,714	585,142	601,544	631,467	687,585	0	0	0	11.2%	11.2%	11.2%
September	465,346	478,000	627,462	644,988	677,455	691,126	690,947	0	0	0	10.9%	11.2%	10.9%
October	470,670	508,180	627,462	633,178	308,815	659,689	637,543	(0)	(0)	(0)	10.5%	11.2%	10.5%
November	344,176	380,139	425,329	443,984	453,680	440,202	440,202	(0)	(0)	(0)	10.5%	11.2%	10.5%
December	229,605	273,769	314,063	353,219	385,089	384,313	379,517	(0)	(0)	(0)	5.7%	23.8%	5.7%
Annual Totals	4,234,458	4,680,781	5,491,233	5,812,239	5,690,273	6,298,026	6,483,285	984,203	984,203	984,203	100.0%	100.0%	100.0%

[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 16.68%

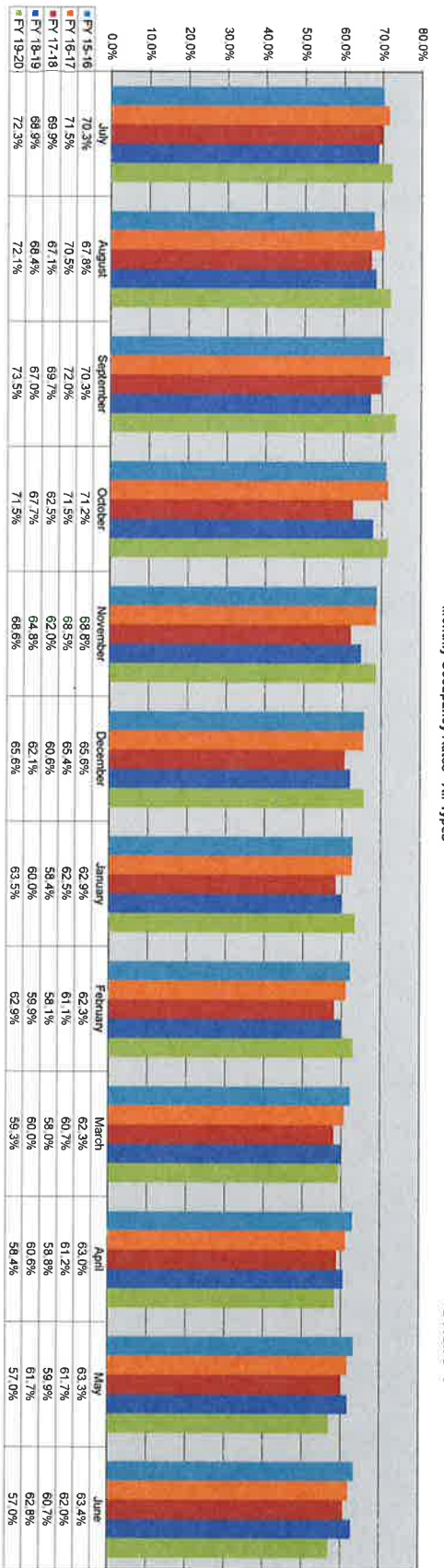
City of Calistoga Fiscal Monthly TOT Revenues

Chart 3



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calicutoga
Average Monthly Rates - All Types

Chart 5

