



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2019-2020

REPORT PERIOD:

Collections through June, 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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Angela Madrigal, Senior Account Clerk

DATE:

September 11, 2020

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

TOT & NVTID 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	10,573	14,895	263,139	4,742,847
NVTID Tax	2%													
Local TID Allocation (25%)		27,389	28,649	28,789	26,564	18,342	15,813	14,998	17,169	7,880	441	621	10,964	197,619
County TID Allocation (74%)		81,072	84,800	85,217	78,630	54,292	46,607	44,393	50,821	23,324	1,304	1,837	32,454	584,951
City Administration (1%)		1,096	1,146	1,152	1,063	734	633	600	687	315	18	25	439	7,905
Total NVTID Tax		109,557	114,594	115,158	106,257	73,367	63,253	59,991	68,677	31,519	1,762	2,482	43,856	790,475
Occupancy and Daily Rates														
Room Nights Available		22,752	22,844	21,637	22,258	21,681	22,785	22,661	18,850	23,157	22,410	23,157	22,410	266,602
Room Nights Rented		16,456	16,401	16,569	14,600	12,272	11,618	11,481	10,988	6,045	552	700	6,756	124,438
Average Occupancy Percentage		72%	72%	77%	66%	57%	51%	51%	58%	26%	2%	3%	30%	47%
Average Room Rate		\$ 332.88	\$ 349.35	\$ 347.51	\$ 363.89	\$ 298.92	\$ 272.22	\$ 261.26	\$ 312.51	\$ 260.70	\$ 159.61	\$ 177.32	\$ 324.57	\$ 317.62

Estimates & Projections

City Transient Occupancy Tax	Avg Rooms	Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	
Prior years Actuals														
FY 16-19	755	652,201	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 17-18	764	629,055	601,544	677,455	608,815	426,549	385,089	298,624	363,206	427,834	521,416	619,821	624,449	5,883,856
FY 18-19	764	616,130	595,142	644,966	633,178	448,384	363,219	273,023	343,475	413,561	488,598	583,094	560,016	5,952,806
FY 19-20	764	657,343	687,565	690,947	637,543	440,202	379,517	359,945	412,064	189,115	10,573	14,895	263,139	4,742,847
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	503,586	5,622,938
FY 13-14	690	444,939	468,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,990	431,077	5,037,134
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	396,744	4,456,456
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,588	257,380	303,037	343,761	381,168	3,764,680
FY 10-11	692	351,488	369,985	382,464	369,985	241,116	183,018	151,898	182,421	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	289,174	229,092	289,474	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	391,989	336,816	368,360	461,959	545,567	666,662	662,829	6,569,878
Revised Estimate		671,767	650,411	674,349	676,181	462,958	391,989	336,816	368,360	461,959	545,567	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	10,573	14,895	263,139	4,742,847
Difference from Latest Estimate		(14,424)	37,154	16,598	(38,638)	(22,756)	(12,482)	23,129	43,704	(4,193)	798	3,895	251,630	284,414

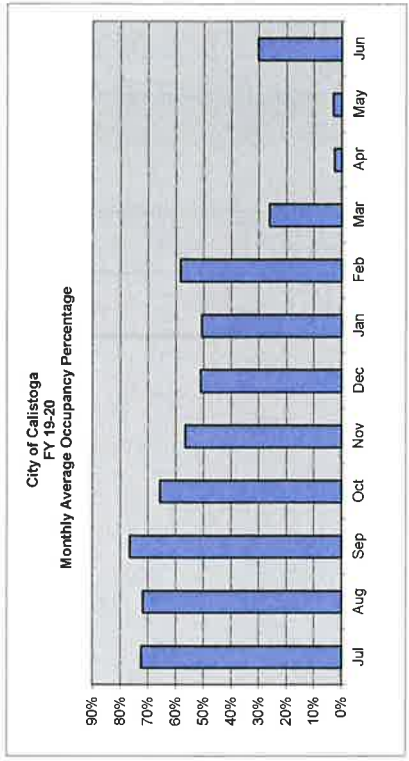
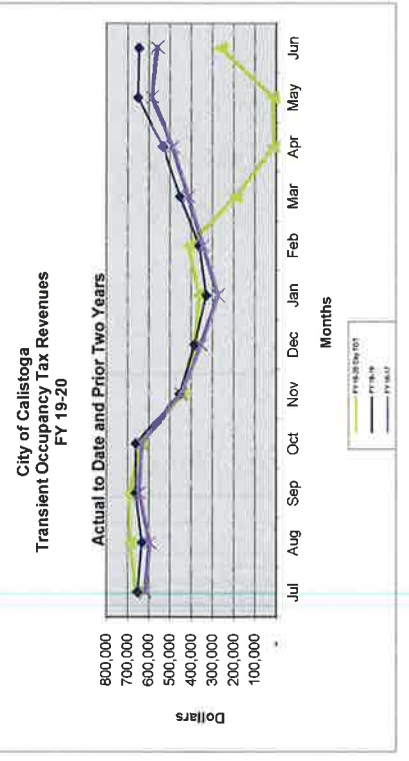


CHART 2

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

By Fiscal Years

	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			Completed FY Years Average			Percent of Total Year		
	Amount	% Change		Amount	% Change		Amount	% Change		Amount	% Change		Amount	% Change		Amount	% Change		Amount	% Change		Amount	% Change		Amount	% Change		Mth	Qtr	Semi			
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	394,409	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%		687,565	8.9%		467,092	10.9%				
September	418,832	13.2%		425,369	1.6%		465,346	9.4%		478,000	2.7%		600,312	25.5%		644,985	7.4%		677,455	5.0%		661,126	-2.4%		690,947	4.5%		470,527	11.1%				
October	389,283	4.4%		411,105	3.0%		470,670	14.5%		508,180	8.0%		627,462	23.8%		633,178	0.9%		308,815	-51.2%		659,669	113.6%		637,543	-3.4%		443,592	10.4%				
November	296,691	6.5%		284,727	-2.0%		344,176	20.9%		380,139	10.4%		425,329	14.7%		448,384	5.4%		426,549	-4.9%		453,880	6.4%		440,202	-3.0%		315,937	7.4%				
December	208,670	14.0%		208,911	0.1%		229,605	9.9%		233,789	18.2%		314,063	34.3%		353,219	12.5%		385,089	9.0%		384,313	-0.2%		375,517	-1.2%		242,643	5.7%				
January	171,854	13.2%		187,041	8.8%		230,428	23.2%		239,935	4.1%		278,577	16.2%		273,023	-2.0%		288,624	9.4%		328,601	10.0%		359,845	9.5%		209,900	4.9%				
February	218,558	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%		248,066	5.8%				
March	257,980	14.3%		295,168	14.7%		318,561	7.9%		363,591	14.1%		385,039	5.8%		413,561	7.4%		427,834	3.5%		452,901	5.9%		185,113	-58.2%		287,512	6.9%				
April	303,037	6.8%		318,797	5.2%		372,410	16.8%		439,751	18.1%		498,605	13.4%		488,598	-2.0%		521,416	6.7%		532,280	2.1%		10,573	-98.0%		326,649	7.7%				
May	341,168	2.2%		363,919	6.8%		428,990	11.9%		538,127	25.4%		533,365	-0.9%		583,094	9.3%		619,821	6.3%		650,402	4.9%		14,895	-97.7%		388,097	9.1%				
June	381,768	2.2%		395,744	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%		263,139	-59.3%		410,077	9.6%				
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	11.6%		5,952,806	5.9%		5,883,856	-1.2%		6,414,815	9.0%		4,742,847	-19.4%		4,251,644	100.0%		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	1,399,303	1,484,572	1,644,451	1,828,524	2,013,702	2,247,259	6.2%
2nd Quarter Trend	864,644	904,743	1,044,451	1,162,108	1,309,854	1,488,824	1,704,781	1,944,794	17.6%
3rd Quarter Trend	647,792	682,844	781,225	881,225	909,689	1,013,058	1,142,794	1,328,606	17.6%
4th Quarter Trend	1,027,966	1,088,860	1,232,477	1,481,455	1,534,331	1,631,708	1,795,058	2,097,730	17.6%
1st Half Trend	2,088,822	2,158,919	2,442,754	2,647,080	2,847,702	3,231,039	3,442,675	3,493,117	13.1%
2nd Half Trend	1,675,758	1,791,704	2,013,702	2,360,054	2,617,667	2,855,350	2,972,138	1,249,730	13.1%

By Calendar Year

	2013	2014	2015	2016	2017	2018	2019	2020	% Change
January	187,041	230,428	239,835	278,577	273,023	288,624	328,601	359,845	6.2%
February	210,635	232,236	305,163	323,754	343,475	363,206	361,292	412,064	11.3%
March	295,168	318,561	363,591	385,039	413,561	427,834	452,901	185,113	16.3%
April	318,797	372,410	439,751	498,605	488,598	521,416	532,280	10,573	13.8%
May	383,319	428,990	431,077	533,365	583,094	619,821	650,402	14,895	10.5%
June	396,744	431,077	503,599	502,160	560,016	624,449	646,663	263,139	14.8%
July	444,939	477,303	565,359	616,130	629,055	652,201	657,343	0	17.2%
August	488,018	529,669	568,714	595,142	601,544	631,467	687,565	0	17.2%
September	465,346	478,000	600,312	677,455	677,455	661,126	680,947	0	17.2%
October	470,570	506,160	627,462	633,178	308,815	659,669	637,543	(0)	17.2%
November	344,176	380,139	425,329	448,384	426,549	453,880	440,202	(0)	17.2%
December	229,650	273,789	314,063	353,219	385,089	384,313	379,517	(0)	17.2%
Annual Totals	4,234,458	4,660,781	5,491,293	5,812,739	5,690,273	6,298,026	6,465,255	1,249,730	-80.7%

[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 FY Years Average	Percent of Total Year		
	Mth	Qtr	Semi
209,300	5.0%		
248,066	6.0%		
287,612	6.9%	17.9%	
326,849	7.8%		
388,097	9.3%	27.0%	44.9%
410,077	9.8%		
430,585	10.3%		
444,862	10.7%		
463,843	10.9%	31.9%	
428,833	10.2%		
304,836	7.3%		
234,832	5.6%	23.2%	55.1%
4,166,792	100.0%	100.0%	100.0%

City of Calistoga Fiscal Monthly TOT Revenues

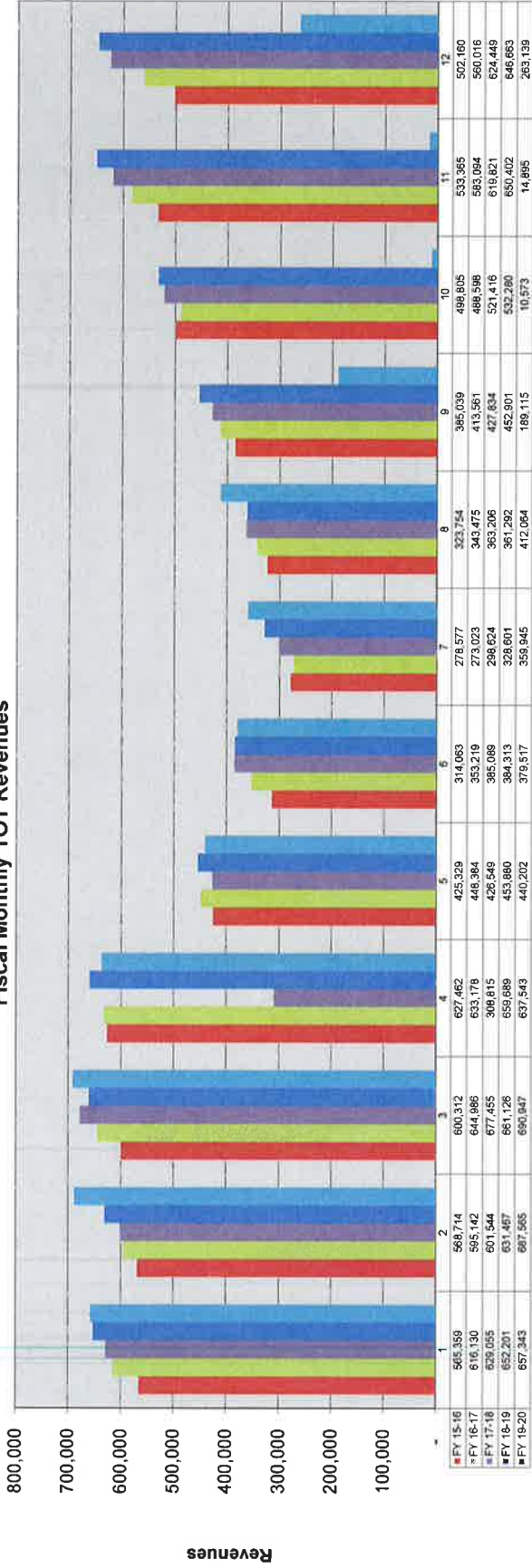


Chart 4

City of Calistoga
Monthly Occupancy Rates - All Types

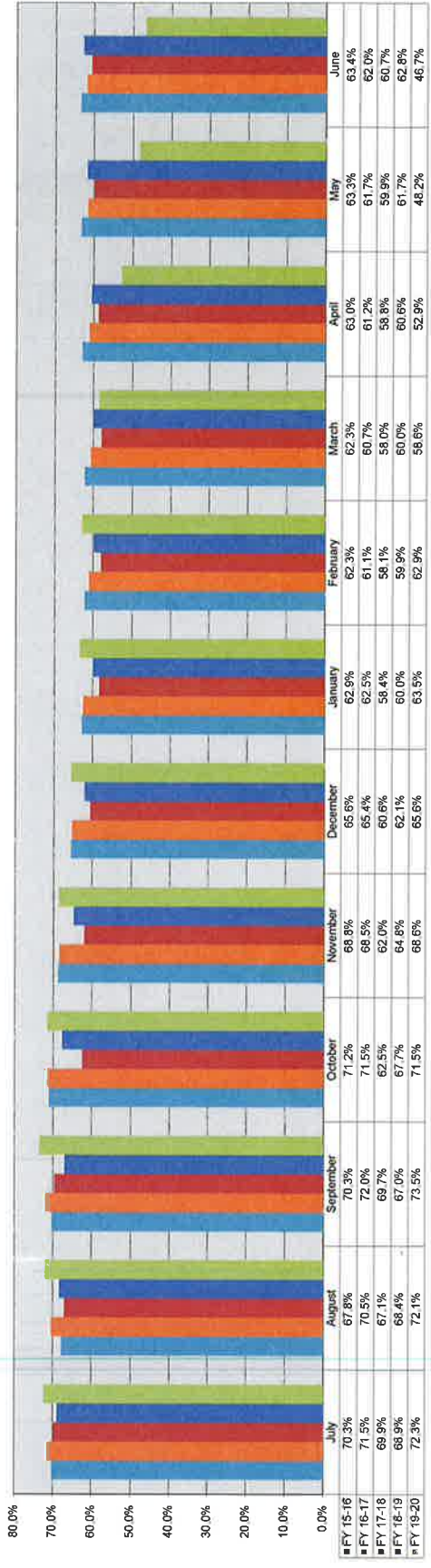


Chart 5

City of Calistoga
Average Monthly Rates - All Types

