



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

**Fiscal Year 2020-2021**

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**REPORT PERIOD:** Collections through July 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

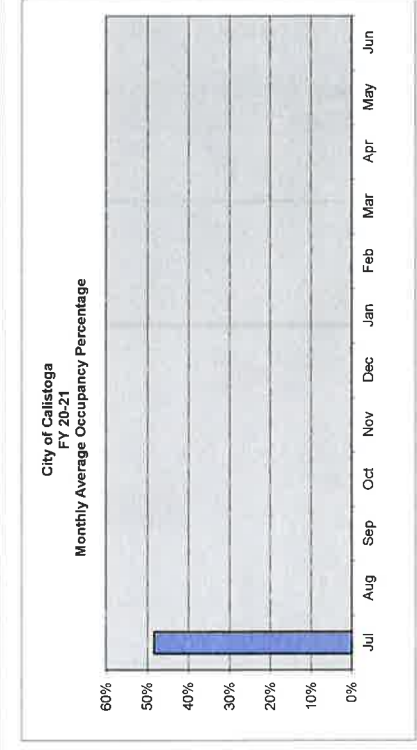
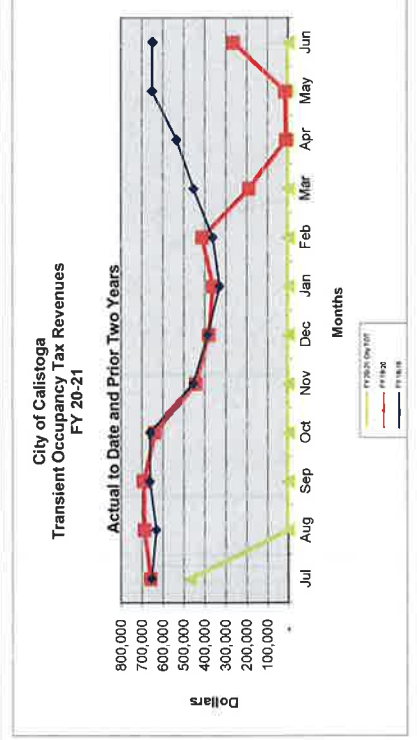
**DATE:** October 23, 2020

City of Calistoga

CHART 1

Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2020-21

		Actual												Total	
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Jun	
<b>TOT &amp; NVTID Revenues</b>	744														<b>487,349</b>
Average Number of Rooms	12%														487,349
FY 20-21 City TOT	2%														19,473
NVTID Tax															57,640
Local TID Allocation (25%)															779
County TID Allocation (74%)															77,891
City Administration (1%)															
<b>Total NVTID Tax</b>															<b>77,891</b>
<b>Occupancy and Daily Rates</b>															
Room Nights Available															22,278
Room Nights Rented															10,770
Average Occupancy Percentage	48%														48%
Average Room Rate	\$ 361.61														\$ 361.61
<b>Estimates &amp; Projections</b>															
City Transient Occupancy Tax															
Avg Rooms															
Prior Years Actuals		July	August	September	October	November	December	January	February	March	April	May	June	June	Total
FY 19-20	744	657,343	687,565	690,947	637,543	440,202	379,517	359,945	412,064	189,115	10,573	14,895	283,139	283,139	4,742,848
FY 18-19	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	646,663	6,414,815
FY 17-18	764	629,055	601,544	677,455	308,815	426,949	385,089	298,624	363,206	427,834	521,416	619,821	624,449	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	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	533,365	502,160	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,160	380,139	273,789	239,635	305,163	363,591	439,751	538,127	503,586	503,586	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	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	318,797	383,319	396,744	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,380	303,037	343,761	381,166	381,166	3,764,680
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	189,018	151,838	182,493	225,227	284,421	321,785	372,828	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	317,999	317,999	3,062,370
TOT Revenues - Average of Eleven Years		501,809	510,576	525,402	489,754	356,230	279,205	240,988	282,437	321,593	364,323	429,521	454,529	454,529	4,756,366
Percent of Total Annual		10.6%	10.7%	11.0%	10.3%	7.5%	5.9%	5.1%	5.9%	6.8%	7.7%	9.0%	9.6%	9.6%	100.0%
Original Adopted Budget Estimate		67,177	65,041	67,435	135,236	92,592	78,400	101,145	147,344	230,980	327,352	466,663	497,122	497,122	2,276,487
Revised Estimate															
Actual TOT Revenue		487,349													487,349
Difference from Latest Estimate		400,172	(65,041)	(67,435)	(135,236)	(92,592)	(78,400)	(101,145)	(147,344)	(230,980)	(327,352)	(466,663)	(497,122)	(497,122)	(1,809,138)



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

CHART 2

	By Fiscal Years												Completed FY		
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Years Average	Mth	Qtr	Semi	Percent of Total Year	
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change						
July	406,000	444,939	477,303	565,359	616,130	629,055	652,201	657,343	467,349	448,348	11.2%	11.2%	11.2%	11.2%	
August	422,807	488,018	529,669	566,714	595,142	601,544	631,467	687,565	687,565	432,637	10.8%	10.8%	10.8%	10.8%	
September	425,369	465,346	478,000	600,312	644,968	677,655	661,126	690,947	690,947	411,119	11.0%	11.0%	11.0%	32.9%	
October	411,105	470,670	508,100	627,462	633,178	308,815	659,689	637,543	637,543	415,940	10.4%	10.4%	10.4%	10.4%	
November	284,727	344,176	360,139	425,329	446,384	426,349	426,380	440,202	440,202	286,191	7.4%	7.4%	7.4%	23.4%	
December	208,911	229,805	273,789	314,083	353,219	385,089	384,313	379,517	379,517	227,666	5.7%	5.7%	5.7%	56.3%	
January	187,041	230,428	239,835	278,577	273,023	298,624	328,601	359,845	359,845	196,219	4.9%	4.9%	4.9%	4.9%	
February	210,635	232,236	305,163	323,754	343,475	363,206	381,292	412,064	412,064	232,562	5.8%	5.8%	5.8%	5.8%	
March	295,168	318,561	363,591	385,039	413,561	427,634	452,901	189,115	189,115	269,637	6.7%	6.7%	6.7%	17.4%	
April	318,797	372,410	439,751	468,805	488,598	521,416	532,980	10,573	10,573	366,421	7.6%	7.6%	7.6%	7.6%	
May	383,319	428,990	538,127	533,365	583,094	616,921	650,402	14,695	14,695	363,841	9.1%	9.1%	9.1%	9.1%	
June	386,744	431,077	503,596	502,160	560,016	624,449	646,663	283,139	283,139	394,447	9.6%	9.6%	9.6%	26.3%	
<b>Annual Totals</b>	<b>3,950,623</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,952,006</b>	<b>5,883,656</b>	<b>6,414,915</b>	<b>4,742,848</b>	<b>4,673,449</b>	<b>4,015,125</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

	By Calendar Year														
	2015	2016	2017	2018	2019	2020	2021	2020	2021	Years Average	Mth	Qtr	Semi	Percent of Total Year	
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change						
1st Quarter Trend	1,254,176	2.4%	1,388,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,855,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	1,944,794
2nd Quarter Trend	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,654	17.6%	1,434,781	5.0%	1,120,452	-21.9%	1,457,682	33.7%	1,457,682
3rd Quarter Trend	632,844	7.0%	781,225	23.5%	908,589	16.3%	987,360	8.7%	1,030,059	4.3%	1,089,664	5.8%	1,142,794	4.9%	1,142,794
4th Quarter Trend	1,038,860	6.9%	1,232,477	18.7%	1,481,465	20.2%	1,594,331	7.3%	1,631,706	2.3%	1,765,686	8.2%	1,829,445	3.6%	1,829,445
1st Half Trend	2,159,919	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,107,239	17.2%	3,281,039	5.6%	3,028,500	-8.0%	3,442,676	13.7%	3,442,676
2nd Half Trend	1,791,704	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%	2,972,138
<b>Annual Totals</b>	<b>5,491,293</b>	<b>5,812,739</b>	<b>6,690,273</b>	<b>6,298,026</b>	<b>6,465,255</b>	<b>1,717,079</b>	<b>1,717,079</b>	<b>1,717,079</b>	<b>1,717,079</b>	<b>1,717,079</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

	Completed Cal											
	Years Average	Mth	Qtr	Semi	Percent of Total Year							
196,219	5.0%	5.0%	5.0%	5.0%	5.0%							
232,562	5.9%	5.9%	5.9%	5.9%	5.9%							
289,637	6.8%	6.8%	6.8%	6.8%	6.8%							
306,421	7.7%	7.7%	7.7%	7.7%	7.7%							
363,841	9.2%	9.2%	9.2%	9.2%	9.2%							
384,447	9.7%	9.7%	9.7%	9.7%	9.7%							
461,742	11.6%	11.6%	11.6%	11.6%	11.6%							
425,477	10.5%	10.5%	10.5%	10.5%	10.5%							
400,156	10.1%	10.1%	10.1%	10.1%	10.1%							
220,155	5.6%	5.6%	5.6%	5.6%	5.6%							
<b>3,963,488</b>	<b>100.0%</b>	<b>100.0%</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 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.66%

Chart 3

### City of Calistoga Fiscal Monthly TOT Revenues

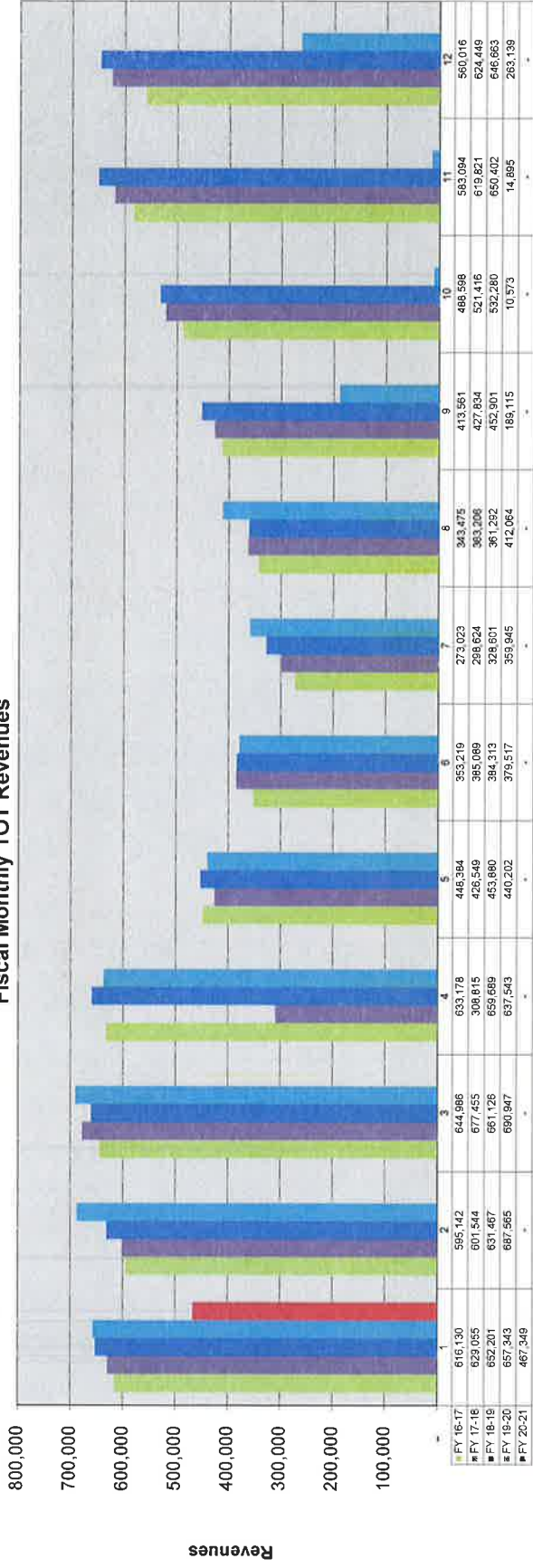
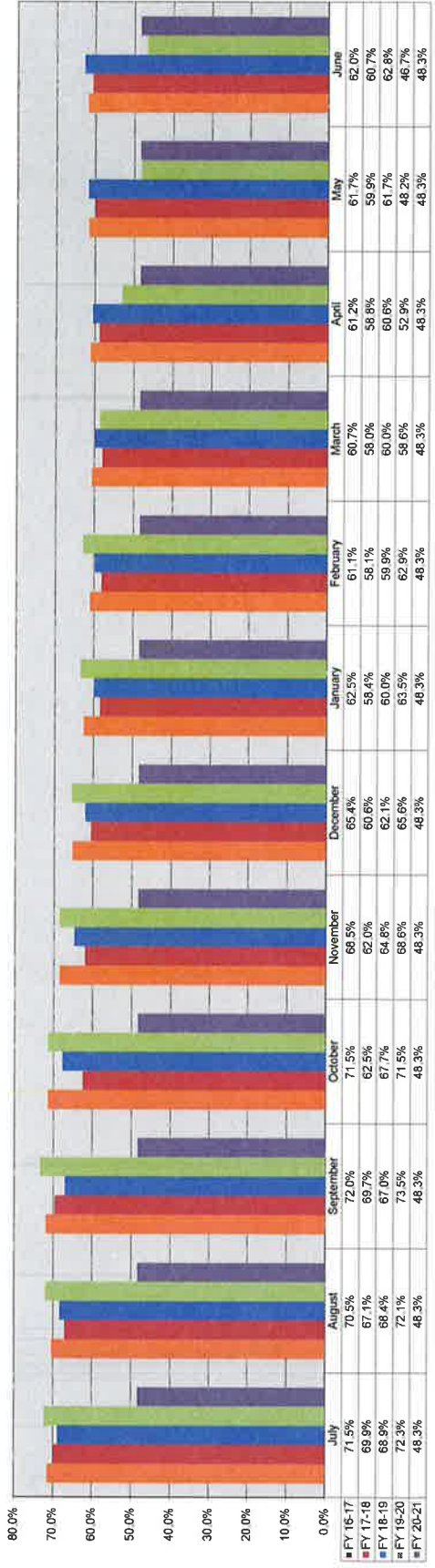


Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

