




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

REPORT PERIOD: Collections through August 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



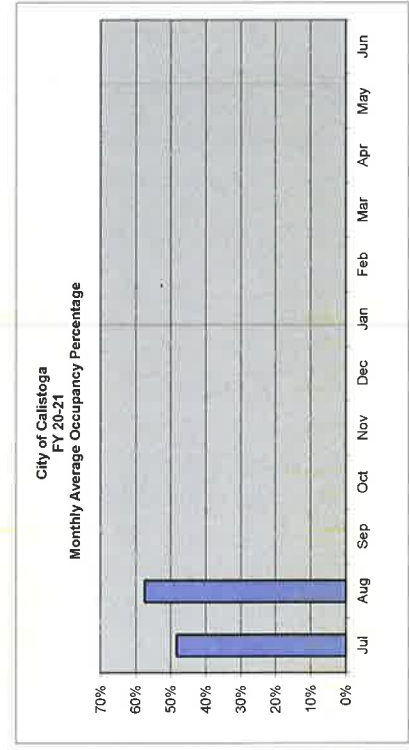
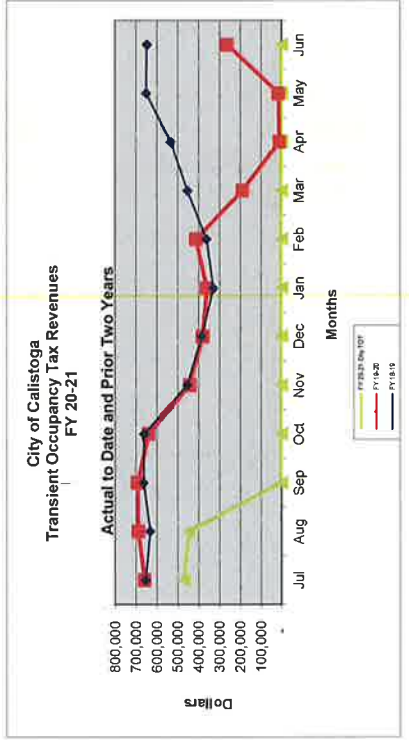
DATE: November 11, 2020

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	Apr	May	Jun	Total	
TOT & NVTID Revenues	744														
Average Number of Rooms	12%	467,528	442,933	-	-	-	-	-	-	-	-	-	-	910,462	
NVTID Tax	2%														
Local TID Allocation (25%)		19,480	18,456	-	-	-	-	-	-	-	-	-	-	37,936	
County TID Allocation (74%)		57,662	54,628	-	-	-	-	-	-	-	-	-	-	112,290	
City Administration (1%)		779	738	-	-	-	-	-	-	-	-	-	-	1,517	
Total NVTID Tax		77,921	73,822	-	-	-	-	-	-	-	-	-	-	151,744	
Occupancy and Daily Rates															
Room Nights Available		22,278	20,739	-	-	-	-	-	-	-	-	-	-	43,017	
Room Nights Rented		10,764	11,908	-	-	-	-	-	-	-	-	-	-	22,672	
Average Occupancy Percentage	57%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	53%	
Average Room Rate	\$ 361.95	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 309.97	\$ 334.65	
Estimates & Projections															
City Transient Occupancy Tax															
Avg Rooms															
Prior Years Actuals															
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	4,742,848	
FY 18-19	755	652,201	631,467	661,126	659,689	453,890	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	309,815	426,549	385,089	298,624	363,206	427,834	521,416	619,821	624,449	5,883,956	
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,005	583,094	560,016	5,952,939	
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	468,805	533,365	502,160	5,037,134	
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	503,566	4,456,456	
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	3,764,680	
FY 12-13	692	406,000	422,807	425,368	411,105	284,727	208,911	187,041	210,635	295,168	318,797	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	218,558	225,380	303,037	343,761	381,168	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	217,358	151,083	131,104	153,927	209,149	237,468	307,171	317,990	3,062,370	
TOT Revenues - Average of Eleven Years		501,809	510,576	525,402	489,754	356,230	279,205	240,968	282,437	321,593	364,323	429,521	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%	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	2,276,487	
Revised Estimate															
Actual TOT Revenue		467,528	442,933	-	-	-	-	-	-	-	-	-	-	910,462	
Difference from Latest Estimate		400,351	377,892	(67,435)	(135,236)	(92,592)	(78,400)	(101,145)	(147,344)	(230,980)	(327,352)	(466,663)	(497,122)	(1,366,025)	



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

CHART 2

	By Fiscal Years										Completed FY Years Average		
	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	Percent of Total Year			
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi	
July	406,000	444,939	477,303	565,359	616,130	629,055	652,201	657,343	467,528	448,359	11.1%	11.1%	
August	422,807	489,018	529,669	489,714	595,142	601,544	631,467	687,565	442,933	460,520	11.4%	11.4%	
September	425,969	465,346	478,000	600,312	644,986	677,455	661,126	690,947	-	441,119	10.9%	33.4%	
October	411,105	470,670	508,180	627,462	633,178	308,815	659,689	637,543	-	415,840	10.3%	10.3%	
November	284,727	344,176	390,139	425,329	446,384	426,549	453,880	440,202	-	296,191	7.3%	7.3%	
December	205,911	228,605	273,789	314,063	353,219	385,089	384,313	379,517	-	227,686	5.9%	5.9%	
January	187,041	230,428	239,835	278,577	273,023	298,624	328,601	359,945	-	196,219	4.9%	4.9%	
February	210,635	232,236	305,163	323,754	343,475	363,206	361,292	412,064	-	232,562	5.8%	5.8%	
March	295,168	316,561	363,591	385,039	413,561	427,834	452,901	189,115	-	289,637	6.7%	17.3%	
April	318,797	372,410	439,571	498,805	488,598	521,416	532,280	10,573	-	306,421	7.6%	7.6%	
May	389,319	429,990	538,127	533,365	583,094	619,821	650,402	14,895	-	363,841	9.5%	26.1%	
June	395,744	431,077	503,586	502,160	560,016	624,449	646,663	263,139	-	384,447	9.5%	26.1%	
Annual Totals	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	5,881,856	6,414,815	4,742,848	910,462	4,042,820	100.0%	100.0%	

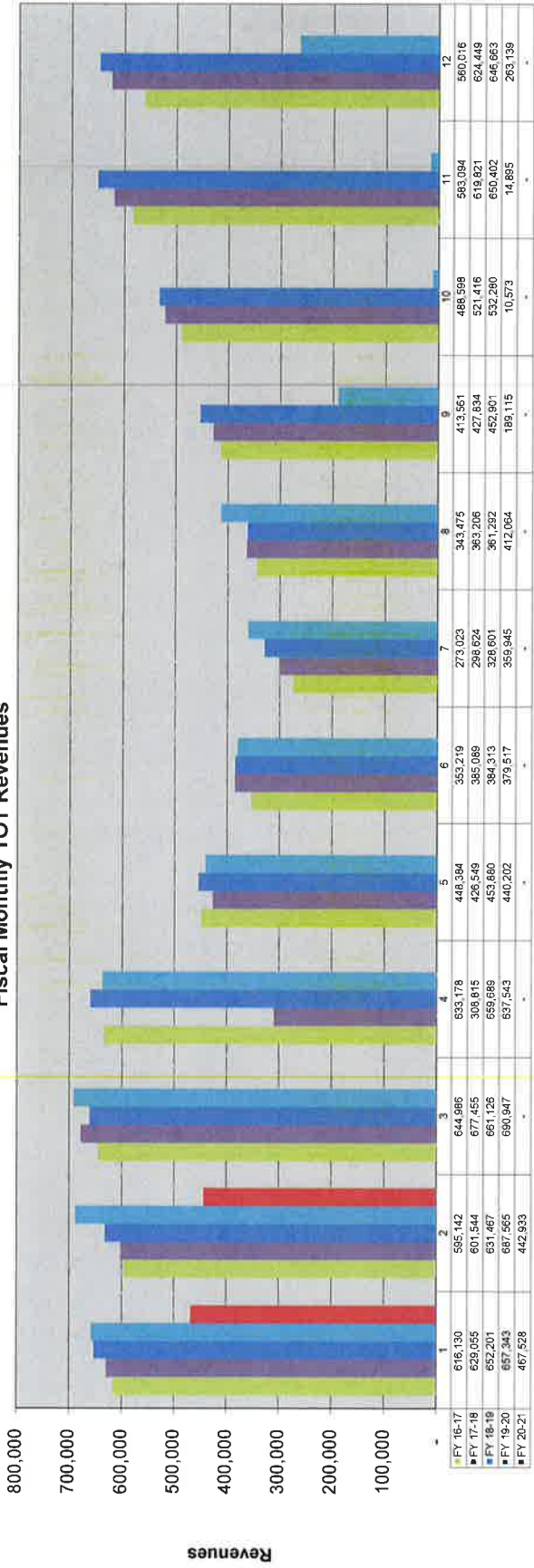
Fiscal Quarters	By Calendar Year					Completed Cal Years Average		
	2015	2016	2017	2018	2019	2020	2021	Percent of Total Year
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth
1st Quarter Trend	1,254,176	1,398,303	1,484,972	1,624,365	1,855,259	1,808,054	1,944,784	4.9%
2nd Quarter Trend	904,743	1,044,451	1,162,108	1,368,854	1,434,791	1,420,452	1,497,862	5.6%
3rd Quarter Trend	652,844	781,225	908,589	987,369	1,090,059	1,089,664	1,142,784	6.8%
4th Quarter Trend	1,098,960	1,232,477	1,481,465	1,534,331	1,631,708	1,755,686	1,829,345	7.7%
1st Half Trend	2,158,919	2,442,754	2,647,080	2,647,080	3,291,039	3,028,506	3,442,676	9.1%
2nd Half Trend	1,791,704	2,013,702	2,390,054	2,390,054	2,661,767	2,855,350	2,972,139	10.0%
Annual Totals	5,912,339	6,298,273	6,465,255	6,298,273	6,465,255	6,298,273	6,465,255	100.0%

	By Fiscal Years										Completed FY Years Average		
	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	Percent of Total Year			
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi	
January	238,935	278,577	273,023	298,624	328,601	328,601	359,945	328,601	196,219	196,219	4.9%	4.9%	
February	305,163	323,754	343,475	363,206	361,292	412,064	412,064	452,901	232,562	232,562	5.6%	5.6%	
March	363,591	413,561	427,834	452,901	189,115	189,115	189,115	189,115	363,841	363,841	6.8%	17.5%	
April	439,751	488,598	521,416	532,280	10,573	10,573	10,573	10,573	306,421	306,421	7.7%	7.7%	
May	538,127	533,365	583,094	619,821	14,895	14,895	14,895	14,895	363,841	363,841	9.1%	9.1%	
June	503,586	502,160	560,016	524,449	646,663	646,663	646,663	646,663	461,753	461,753	9.6%	26.4%	
July	565,359	616,130	629,055	652,201	657,343	687,565	687,565	687,565	442,933	442,933	11.1%	11.1%	
August	568,714	595,142	601,544	631,467	687,565	687,565	687,565	687,565	425,477	425,477	10.7%	33.4%	
September	600,312	644,986	677,455	661,126	690,947	690,947	690,947	690,947	400,156	400,156	10.0%	10.0%	
October	627,462	633,178	308,815	659,689	637,543	637,543	637,543	637,543	285,784	285,784	7.2%	7.2%	
November	425,329	446,384	453,880	440,202	440,202	440,202	440,202	440,202	220,155	220,155	5.5%	22.7%	
December	314,063	385,039	384,313	379,517	379,517	379,517	379,517	379,517	3,991,193	3,991,193	100.0%	100.0%	
Annual Totals	5,491,293	5,812,739	6,298,273	6,298,273	6,465,255	6,465,255	6,465,255	6,465,255	910,462	910,462	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 16.66%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4

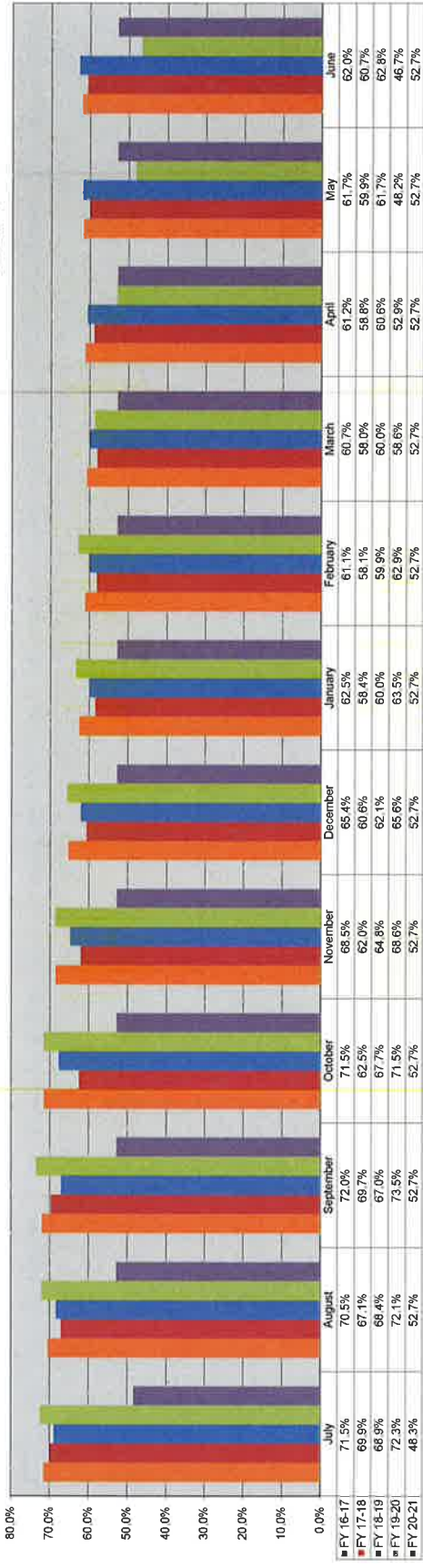


Chart 5

City of Calistoga
Average Monthly Rates - All Types

