




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

REPORT PERIOD: Collections through September 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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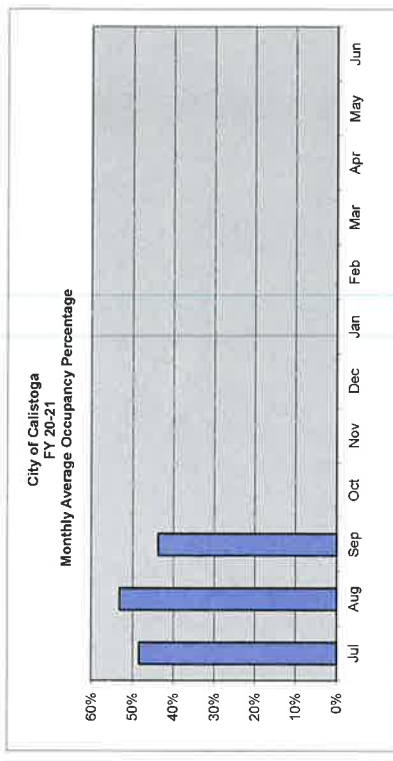
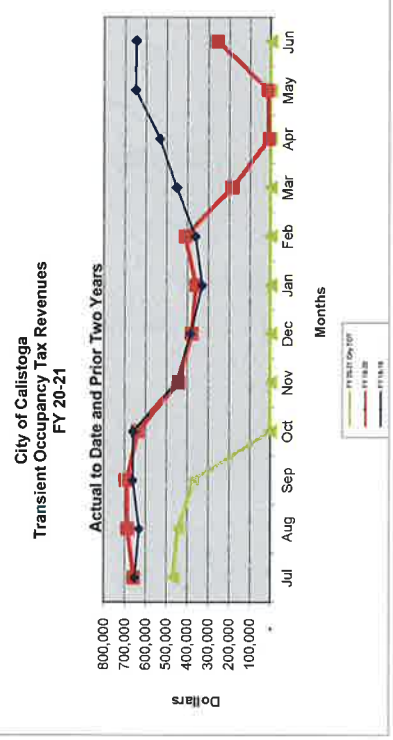
DATE: December 2, 2020

City of Calistoga

CHART 1

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

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
TOT & NVTID Revenues														
Average Number of Rooms	744													
FY 20-21 City TOT	12%	467,528	442,942	367,526										1,277,996
NVTID Tax	2%													
Local TID Allocation (25%)		19,480	18,456	15,314										53,250
County TID Allocation (74%)		57,662	54,629	45,328										157,619
City Administration (1%)		779	738	613										2,130
Total NVTID Tax		77,921	73,824	61,254										212,999
Occupancy and Daily Rates														
Room Nights Available		22,278	21,266	20,130										63,674
Room Nights Rented		10,764	11,306	8,791										30,861
Average Occupancy Percentage	48%	53%	53%	44%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	48%
Average Room Rate	\$ 361.95	\$ 326.48	\$ 348.39	\$ 348.39	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 345.09
Estimates & Projections														
City Transient Occupancy Tax														
Prior years Actuals	Avg Rooms	July	August	September	October	November	December	January	February	March	April	May	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	263,139	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	6,414,815
FY 17-18	764	629,055	601,544	677,455	308,815	426,549	385,089	298,624	363,206	427,834	521,416	619,921	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	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	363,591	439,751	536,127	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	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	3,950,623
FY 11-12	692	411,037	394,409	418,892	399,283	256,891	208,670	171,854	218,568	257,380	303,037	343,761	381,168	3,764,680
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	3,062,370
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	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	76,400	101,145	147,344	230,980	327,352	466,663	497,122	2,276,487
Revised Estimate														
Actual TOT Revenue		467,528	442,942	367,526										1,277,996
Difference from Latest Estimate		400,351	377,901	300,091	(135,236)	(92,592)	(76,400)	(101,145)	(147,344)	(230,980)	(327,352)	(466,663)	(497,122)	(998,491)



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

CHART 2

	By Fiscal Years										Percent of Total Year										
	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	FY 20-21	% Change	Mth	Qtr	Semi
July	406,000	-1.2%	444,839	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%	467,529	-28.9%	11.0%		
August	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	585,142	4.6%	601,544	1.1%	631,467	5.0%	687,565	8.9%	442,942	-35.6%	11.3%		
September	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%	661,126	-2.4%	690,947	4.5%	367,526	-46.9%	11.4%		33.8%
October	411,105	3.0%	470,670	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.9%	308,815	-51.2%	659,989	113.6%	637,543	-3.4%	-	-100.0%	10.2%		
November	294,727	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%	-	-100.0%	7.3%		
December	208,911	0.1%	229,605	9.9%	273,789	19.2%	314,063	14.7%	353,219	12.6%	384,313	-0.2%	379,517	-1.2%	359,945	-9.5%	227,666	-36.9%	7.3%		23.1%
January	187,041	8.8%	230,428	23.2%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	328,801	10.0%	359,945	9.5%	196,219	-44.8%	4.8%		
February	210,635	-3.6%	232,236	10.3%	305,163	31.4%	323,574	6.1%	343,475	6.1%	363,206	5.7%	361,292	-0.6%	412,064	14.1%	361,292	0.0%	5.7%		
March	295,168	-14.7%	318,561	7.9%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	189,115	-58.2%	-	-100.0%	6.6%		17.2%
April	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,588	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	-	-100.0%	7.5%		
May	363,319	11.5%	428,990	17.8%	536,127	25.4%	533,094	-0.9%	583,094	9.9%	619,621	6.3%	650,402	4.9%	14,895	-97.7%	-	-100.0%	8.9%		
June	395,744	4.1%	431,077	9.1%	503,586	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	263,139	-59.3%	-	-100.0%	9.5%		25.9%
Annual Totals	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%	5,803,856	-1.2%	6,414,815	9.0%	4,742,848	-26.1%	1,277,996	-73.1%	100.0%	100.0%	100.0%

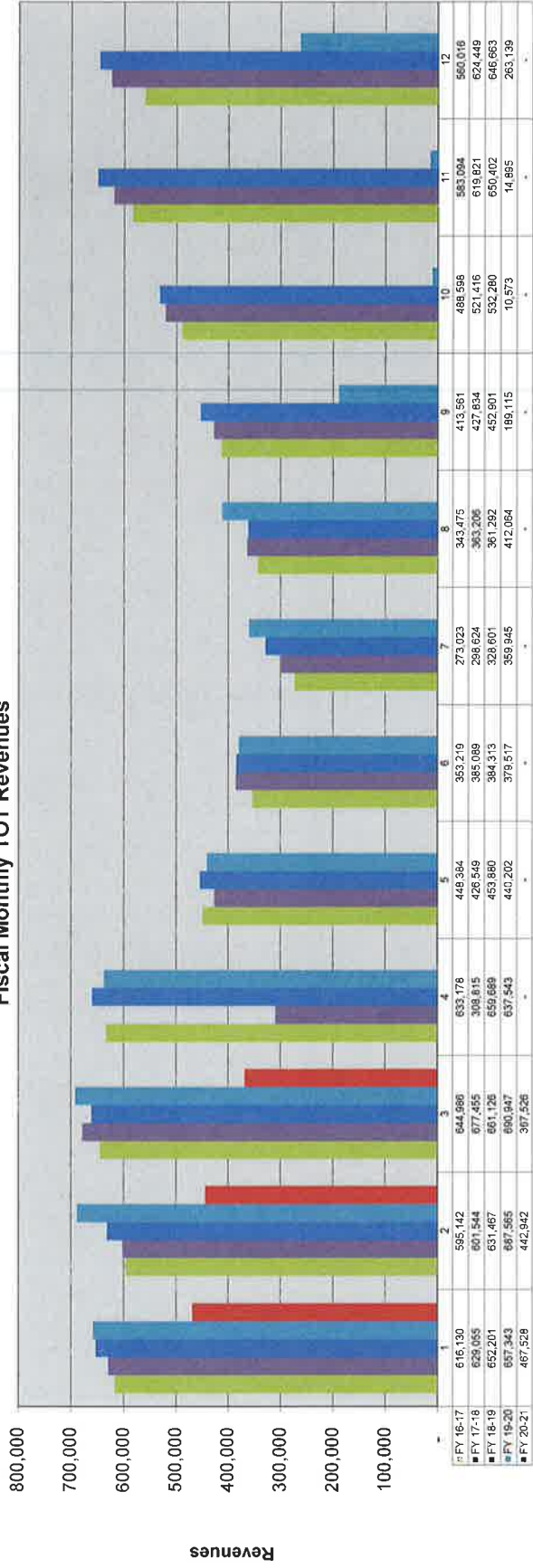
	By Calendar Year																	
	2015	2016	2017	2018	2019	2020	2021	% Change	% Change	% Change								
1st Quarter	1,254,176	2.4%	1,398,300	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	2,035,855	4.7%	1,277,996	-37.2%
2nd Quarter	904,743	4.6%	1,044,451	15.4%	1,162,089	11.3%	1,365,854	17.6%	1,434,761	5.0%	1,120,452	-21.6%	1,457,882	33.7%	1,457,262	-2.7%	-	-100.0%
3rd Quarter	682,844	7.0%	781,225	12.8%	808,589	3.6%	987,369	22.1%	1,030,059	4.3%	1,069,654	3.8%	1,142,794	7.0%	961,124	-15.9%	-	-100.0%
4th Quarter	1,088,860	6.9%	1,232,477	12.2%	1,481,665	20.2%	1,534,331	3.6%	1,631,708	6.3%	1,765,666	8.2%	1,829,345	3.8%	288,607	-84.2%	-	-100.0%
1st Half Trend	2,158,919	3.4%	2,442,754	13.1%	2,647,060	8.4%	3,101,239	17.2%	3,291,039	6.1%	3,028,506	-8.0%	3,442,676	13.7%	3,493,117	1.5%	1,277,996	-63.4%
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%	1,249,730	-58.0%	-	-100.0%

	By Calendar Year													
	2015	2016	2017	2018	2019	2020	2021	% Change	% Change	% Change				
January	239,835	278,577	273,023	289,624	328,801	359,945	-							
February	305,163	323,574	343,475	363,206	361,292	412,064	-							
March	363,591	385,039	413,561	427,834	452,901	189,115	-							
April	439,751	498,805	488,588	521,416	532,280	10,573	-							
May	538,127	533,365	583,094	619,621	650,402	14,895	-							
June	503,586	502,160	560,016	624,449	646,663	263,139	-							
July	565,359	616,130	629,055	652,201	657,343	467,528	-							
August	568,714	595,142	601,544	631,467	667,565	442,942	-							
September	600,312	644,986	677,455	681,126	690,947	367,526	-							
October	627,462	633,178	659,669	659,669	637,343	-	-							
November	425,329	448,384	426,549	453,880	440,202	-	-							
December	314,063	353,219	385,039	384,313	378,517	-	-							
Annual Totals	5,491,293	5,812,739	5,690,273	6,238,026	6,465,255	2,527,726	-	17.6%	5.9%	-2.1%	10.7%	2.7%	-63.9%	-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%

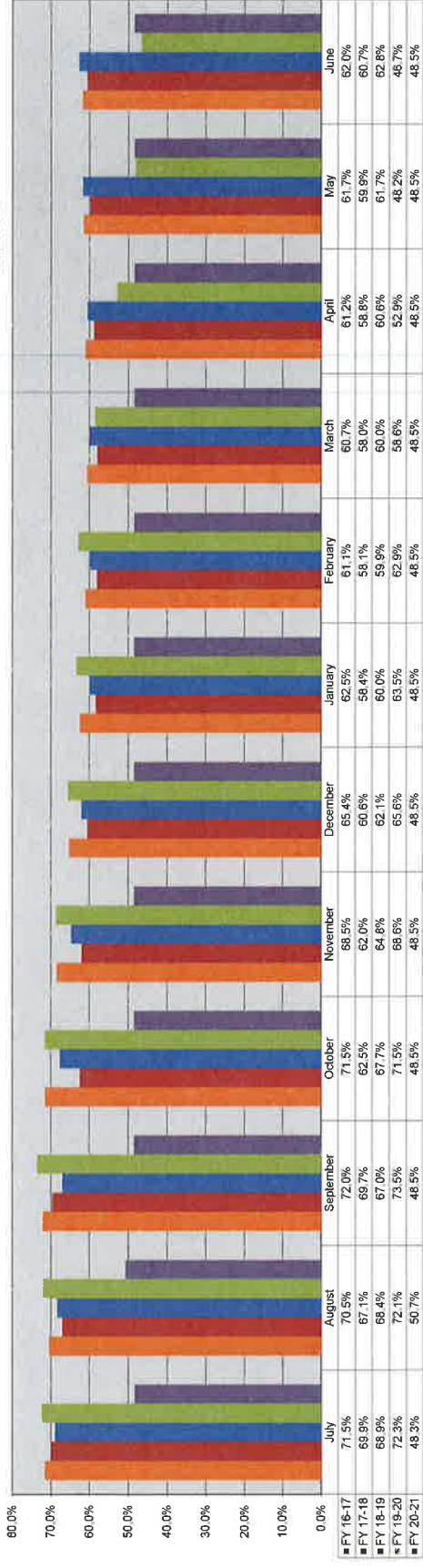
Chart 2

City of Calistoga Fiscal Monthly TOT Revenues



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

