



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

REPORT PERIOD:

Collections through November 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:

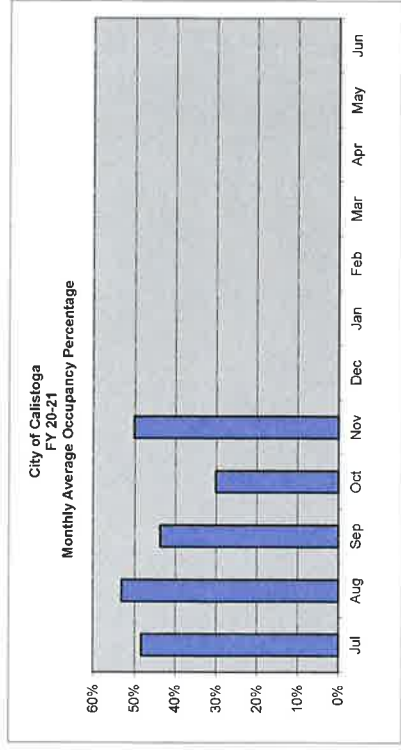
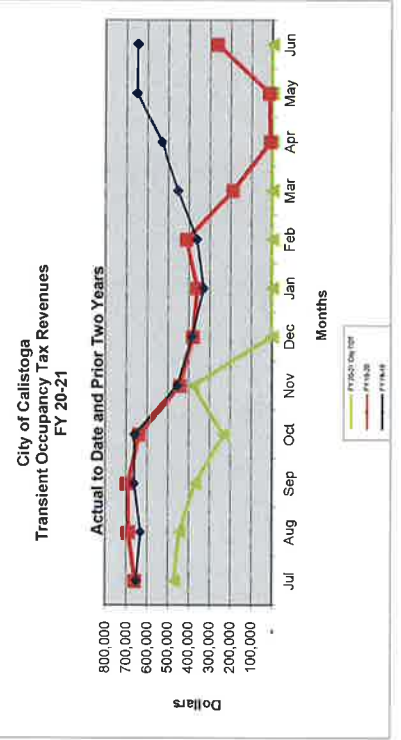
January 29, 2021

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	442,942	367,526	230,385	377,656	-	-	-	-	-	-	-	1,886,037	
NVTID Tax	2%														
Local TID Allocation (25%)		19,480	18,456	15,314	9,599	15,736	-	-	-	-	-	-	-	78,585	
County TID Allocation (74%)		57,662	54,629	45,328	28,414	46,578	-	-	-	-	-	-	-	232,611	
City Administration (1%)		779	738	613	384	629	-	-	-	-	-	-	-	3,143	
Total NVTID Tax		77,921	73,824	61,254	38,398	62,943	-	-	-	-	-	-	-	314,339	
Occupancy and Daily Rates															
Room Nights Available		22,278	21,266	20,130	22,041	20,970	-	-	-	-	-	-	-	106,685	
Room Nights Rented		10,764	11,306	8,791	6,632	10,505	-	-	-	-	-	-	-	47,998	
Average Occupancy Percentage		48%	53%	44%	30%	50%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	45%	
Average Room Rate		\$ 361.95	\$ 326.48	\$ 348.39	\$ 289.49	\$ 299.58	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 327.45	
Estimates & Projections															
City Transient Occupancy Tax															
Avg Rooms															
Prior years Actuals		744													Total
FY 19-20		657,343	687,565	690,947	637,543	440,202	378,517	359,945	412,064	189,115	10,573	14,895	283,139	4,742,848	
FY 18-19		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		629,055	601,544	677,455	308,815	426,549	385,089	298,624	363,206	427,834	521,416	619,821	624,449	5,863,856	
FY 16-17		616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	486,598	583,094	560,016	5,952,806	
FY 15-16		565,359	569,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,905	533,365	502,160	5,622,939	
FY 14-15		477,303	529,669	478,000	508,180	360,139	273,769	239,835	305,163	363,591	439,751	538,127	503,586	5,037,134	
FY 13-14		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		406,000	422,807	425,369	411,105	264,727	208,911	187,041	210,635	295,168	318,797	383,319	396,744	3,950,623	
FY 11-12		411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,559	257,380	303,037	343,761	381,168	3,764,680	
FY 10-11		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		309,043	332,157	347,058	348,903	217,338	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	78,400	101,145	147,344	230,980	327,352	466,663	497,122	2,276,487	
Revised Estimate															
Actual TOT Revenue		467,528	442,942	367,526	230,385	377,656	-	-	-	-	-	-	-	1,886,037	
Difference from Latest Estimate		400,351	377,901	300,091	95,149	285,064	(78,400)	(101,145)	(147,344)	(230,980)	(327,352)	(466,663)	(497,122)	(390,450)	



	By Fiscal Years										Completed FY Years Average	Percent of Total Year		
	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	% Change		Mth	Qtr	Semi
July	406,000	444,939	477,303	565,359	616,130	629,055	652,201	657,343	467,528	467,528	10.9%			
August	422,807	488,018	529,669	568,714	595,142	601,544	631,467	687,565	442,942	442,942	11.2%			
September	411,105	425,369	478,000	600,312	644,966	677,455	661,126	690,947	367,526	367,526	11.3%		35.5%	
October	284,727	344,176	380,139	425,329	448,384	426,549	394,313	440,202	377,656	377,656	10.5%			
November	208,911	229,805	273,789	314,063	353,219	385,089	398,410	379,517	-	-	7.8%			
December	187,041	230,428	239,835	278,577	273,023	298,624	328,601	359,945	-	-	5.5%		87.3%	
January	210,635	232,236	305,163	323,754	343,475	363,206	361,292	412,064	-	-	4.8%			
February	295,168	318,561	363,591	385,039	413,561	427,634	452,901	169,115	-	-	5.7%			
March	318,797	372,110	439,751	498,605	488,598	521,416	532,280	10,573	-	-	6.6%		17.0%	
April	363,319	428,960	538,127	533,365	563,094	619,021	650,402	14,895	-	-	7.5%			
May	386,744	431,077	503,586	502,160	524,449	624,449	646,663	263,139	-	-	8.9%			
Annual Totals	3,950,623	4,456,456	5,037,134	5,622,939	5,952,806	5,883,856	6,414,815	4,742,848	1,886,037	1,886,037	100.0%	100.0%	100.0%	

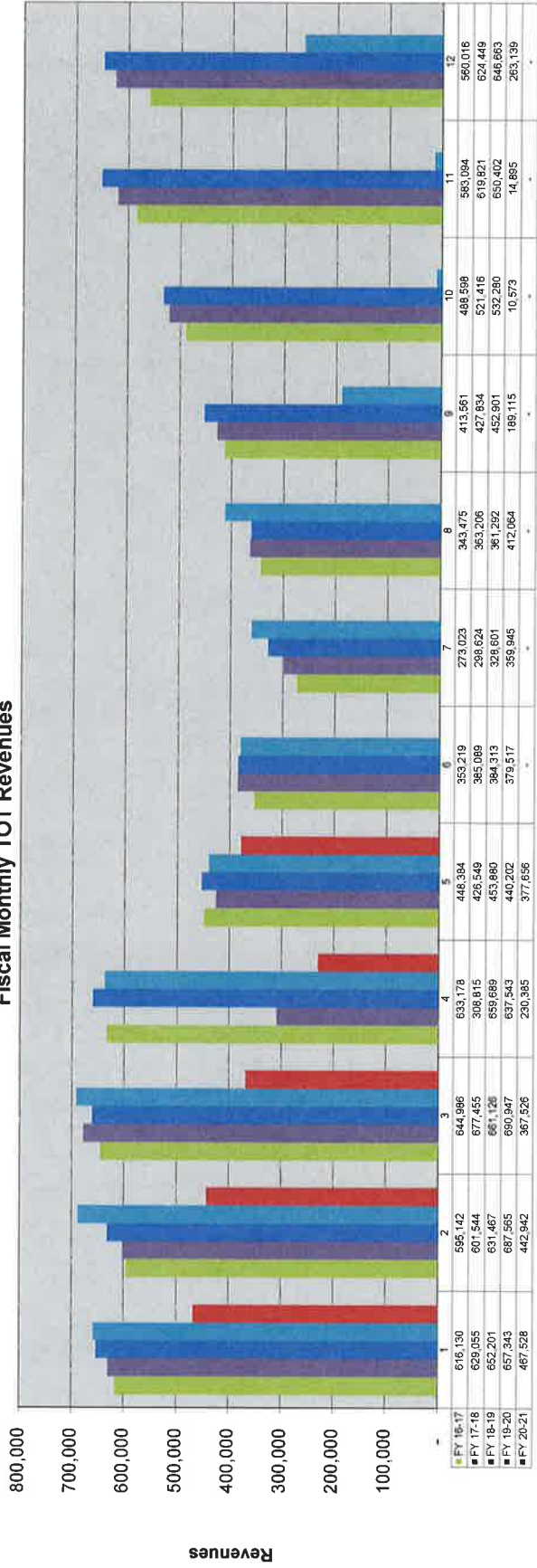
Fiscal Quarters	By Calendar Year										Completed FY Years Average	Percent of Total Year		
	2015	2016	2017	2018	2019	2020	2021	% Change	Mth	Qtr		Semi		
1st Quarter Trend	1,254,176	1,398,403	1,484,972	1,724,385	1,864,972	1,908,054	1,944,784	2,035,855	1,277,966	1,277,966	4.8%			
2nd Quarter Trend	904,743	1,044,451	1,102,108	1,366,654	1,454,781	1,500,452	1,497,882	1,457,262	608,041	608,041	5.7%			
3rd Quarter Trend	692,844	781,225	808,569	887,369	1,030,659	1,069,664	1,142,784	961,124	288,607	288,607	7.6%		17.2%	
4th Quarter Trend	1,038,860	1,232,477	1,481,465	1,534,331	1,631,108	1,765,686	1,829,945	2,000,000	-	-	9.0%			
1st Half Trend	2,158,919	2,442,754	2,647,080	3,101,239	3,291,039	3,028,506	3,442,676	3,493,117	1,886,037	1,886,037	7.6%			
2nd Half Trend	1,791,704	2,013,702	2,390,054	2,621,700	2,661,767	2,855,350	2,972,138	1,249,730	1,249,730	1,249,730	5.4%		23.3%	
Annual Totals	5,491,293	5,812,739	6,298,026	6,465,255	6,465,255	6,465,255	6,465,255	6,465,255	6,465,255	6,465,255	100.0%	100.0%	100.0%	

	By Fiscal Years										Completed FY Years Average	Percent of Total Year		
	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	% Change		Mth	Qtr	Semi
January	239,835	278,577	273,023	298,624	328,601	328,601	328,601	328,601	328,601	328,601	4.8%			
February	305,163	343,475	363,206	381,292	412,064	412,064	412,064	412,064	412,064	412,064	5.7%			
March	363,591	385,039	413,561	427,634	452,901	452,901	452,901	452,901	452,901	452,901	6.7%		17.2%	
April	439,751	488,605	488,598	521,416	532,280	532,280	532,280	532,280	532,280	532,280	7.6%			
May	538,127	533,365	563,094	619,021	650,402	650,402	650,402	650,402	650,402	650,402	9.0%			
June	503,596	502,160	560,016	624,449	646,663	646,663	646,663	646,663	646,663	646,663	9.5%		43.3%	
July	565,359	616,130	629,055	652,201	657,343	657,343	657,343	657,343	657,343	657,343	11.4%			
August	568,714	595,142	601,544	631,467	687,565	687,565	687,565	687,565	687,565	687,565	11.0%			
September	600,312	644,966	677,455	661,126	690,947	690,947	690,947	690,947	690,947	690,947	11.1%		33.4%	
October	627,462	633,176	658,688	637,543	637,543	637,543	637,543	637,543	637,543	637,543	10.2%			
November	425,329	448,384	426,549	453,860	440,202	440,202	440,202	440,202	440,202	440,202	7.6%			
December	314,063	353,219	385,089	384,313	379,517	379,517	379,517	379,517	379,517	379,517	5.4%		23.3%	
Annual Totals	5,491,293	5,812,739	6,298,026	6,465,255	6,465,255	6,465,255	6,465,255	6,465,255	6,465,255	6,465,255	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 16.66%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4

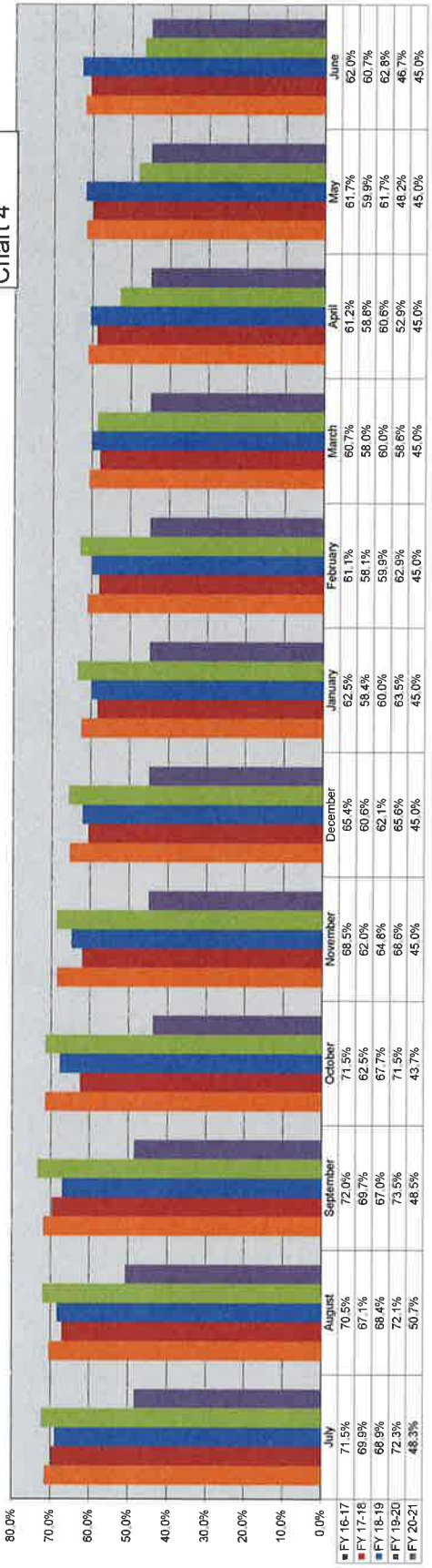


Chart 5

City of Callistoga
Average Monthly Rates - All Types

