



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

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REPORT PERIOD:  
TAX RATE:

Collections through December 2020  
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:

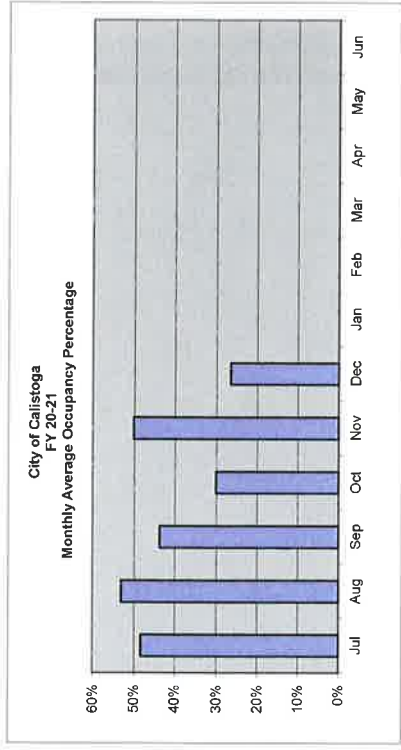
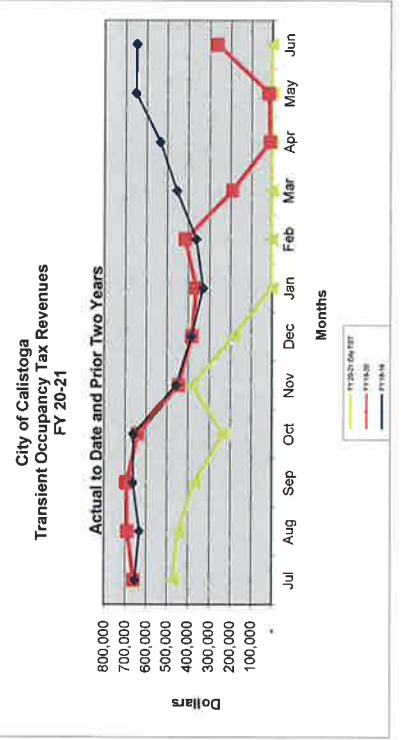
March 9, 2021

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
<b>TOT &amp; NVTID Revenues</b>														
Average Number of Rooms	747													
FY 20-21 City TOT	12%	467,528	442,942	367,526	230,385	377,656	181,142							2,067,179
NVTID Tax	2%													
Local TID Allocation (25%)		19,480	18,456	15,314	9,599	15,736	7,548							86,132
County TID Allocation (74%)		57,662	54,629	45,328	28,414	46,578	22,341							254,952
City Administration (1%)		779	738	613	384	629	302							3,445
<b>Total NVTID Tax</b>		<b>77,921</b>	<b>73,824</b>	<b>61,254</b>	<b>38,398</b>	<b>62,943</b>	<b>30,190</b>							<b>344,530</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,278	21,266	20,130	22,041	20,970	21,074							127,759
Room Nights Rented		10,764	11,306	8,791	6,632	10,505	5,589							53,587
<b>Average Occupancy Percentage</b>		<b>48%</b>	<b>53%</b>	<b>44%</b>	<b>30%</b>	<b>50%</b>	<b>27%</b>							<b>42%</b>
<b>Average Room Rate</b>		<b>\$ 361.95</b>	<b>\$ 326.48</b>	<b>\$ 348.39</b>	<b>\$ 289.49</b>	<b>\$ 299.58</b>	<b>\$ 270.09</b>							<b>\$ 321.47</b>
<b>Estimates &amp; Projections</b>														
City Transient Occupancy Tax														
Prior years Actuals	Avg Rooms													
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	659,669	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	608,615	426,549	385,089	298,624	363,206	427,834	521,416	619,821	624,449	5,883,656
FY 16-17	764	616,130	595,142	644,986	633,178	446,384	353,219	273,023	343,475	413,561	468,598	589,094	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	275,789	239,635	305,163	363,591	439,751	538,127	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	418,632	399,283	256,691	208,670	171,854	218,558	257,360	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	3,443,506
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	230,385	377,656	181,142							2,067,179
Difference from Latest Estimate		400,351	377,901	300,091	95,149	285,064	102,742	(101,145)	(147,344)	(230,980)	(327,352)	(466,663)	(497,122)	(209,308)



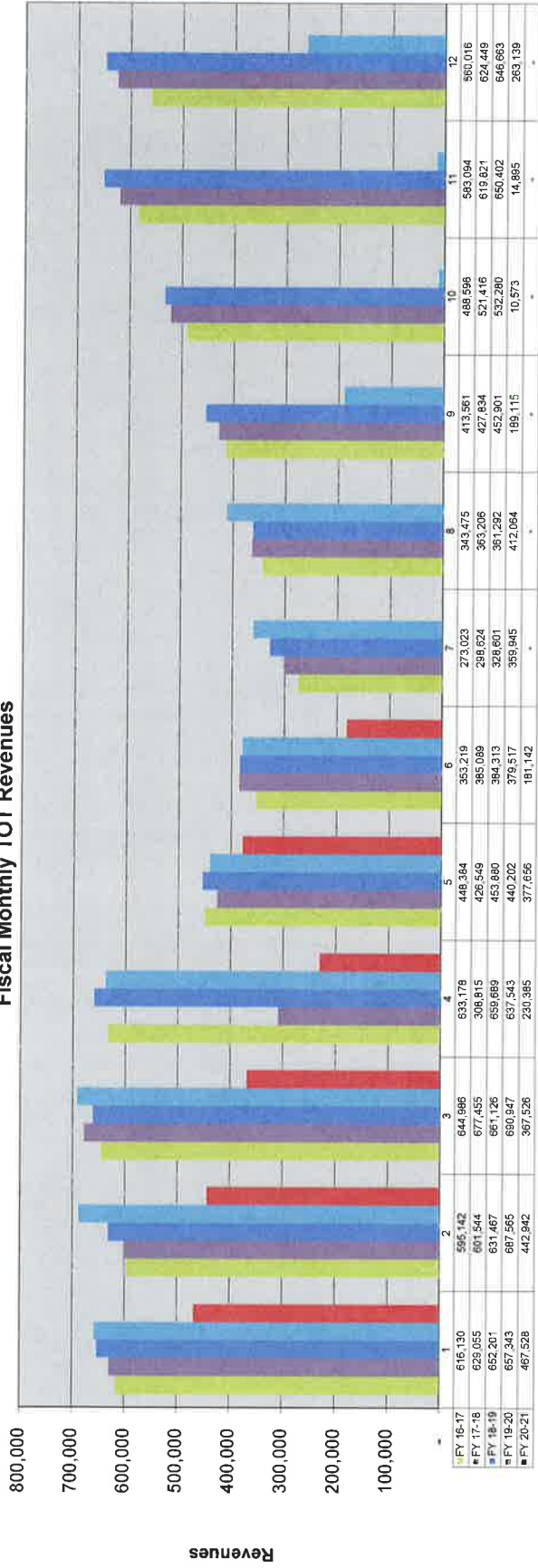
	By Fiscal Years												Completed FY								
	FY 12-13		FY 13-14		FY 14-15		FY 15-16		FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21		Percent of Total Year		
	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Mth	Qtr	Semr
July	406,000	-1.2%	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%	467,528	-28.8%	10.9%		
August	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	687,565	8.9%	442,942	-35.6%	11.2%		
September	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	26.6%	644,986	7.4%	677,655	5.0%	661,126	-2.4%	690,947	4.5%	387,528	-48.8%	11.3%		
October	411,105	3.0%	470,970	14.5%	508,180	8.0%	627,462	23.5%	633,178	0.9%	633,178	0.0%	306,815	-51.2%	659,089	113.6%	230,385	-63.9%	10.5%		
November	284,727	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%	377,658	-14.2%	7.8%		
December	208,911	0.1%	229,605	9.9%	273,789	19.2%	314,063	14.7%	353,219	12.5%	384,313	9.0%	384,313	0.0%	379,517	-1.2%	181,142	-52.3%	10.5%		
January	187,041	8.6%	230,428	23.2%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	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%	323,754	6.1%	343,475	6.1%	363,206	5.7%	361,292	-0.5%	412,064	14.1%	232,662	-43.3%	5.7%		
March	295,168	14.7%	318,561	7.9%	363,591	14.1%	385,038	5.9%	413,561	7.4%	427,834	3.5%	452,901	6.9%	189,115	-58.2%	289,657	6.6%	6.8%		
April	318,797	5.2%	372,410	16.8%	439,751	18.1%	486,805	13.4%	489,598	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	238,987	4.8%	5.8%		
May	383,319	11.5%	428,800	11.9%	538,127	25.4%	533,385	-0.9%	563,084	5.3%	619,821	6.3%	650,402	4.9%	14,895	-97.7%	306,421	7.4%	6.8%		
June	386,744	4.1%	431,077	11.5%	503,585	16.8%	502,160	-0.3%	550,018	11.5%	624,449	11.5%	646,663	3.6%	263,139	-59.3%	363,841	8.8%	7.4%		
<b>Annual Totals</b>	<b>3,950,623</b>	<b>4.9%</b>	<b>4,456,456</b>	<b>12.6%</b>	<b>5,037,134</b>	<b>13.0%</b>	<b>5,622,939</b>	<b>11.6%</b>	<b>5,952,806</b>	<b>5.9%</b>	<b>5,883,856</b>	<b>-1.2%</b>	<b>6,414,815</b>	<b>9.0%</b>	<b>4,742,848</b>	<b>-26.1%</b>	<b>2,067,179</b>	<b>-56.4%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

	By Calendar Year												Completed Cal								
	2015		2016		2017		2018		2019		2020		2021		Percent of Total Year						
	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Mth	Qtr	Semr				
1st Quarter Trend	1,254,176	2.4%	1,399,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,908,054	2.8%	1,944,794	1.9%	1,944,794	0.0%	1,277,986	-37.2%	4.8%				
2nd Quarter Trend	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,654	17.6%	1,450,781	6.0%	1,450,781	0.0%	1,450,781	0.0%	788,184	-45.5%	5.7%				
3rd Quarter Trend	692,844	7.0%	781,225	12.8%	808,589	3.5%	987,369	22.1%	1,030,059	4.3%	1,030,059	0.0%	1,030,059	0.0%	951,124	-7.7%	6.6%				
4th Quarter Trend	1,039,850	6.9%	1,232,477	18.6%	1,481,465	20.2%	1,534,331	3.6%	1,631,108	6.3%	1,631,108	0.0%	1,631,108	0.0%	288,607	-82.2%	9.0%				
1st Half Trend	2,159,919	3.4%	2,442,754	13.1%	2,647,080	8.6%	3,101,259	17.2%	3,281,039	6.1%	3,281,039	0.0%	3,281,039	0.0%	3,483,117	15.5%	2,067,179	-40.6%	5.7%		
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%	2,661,767	0.0%	2,661,767	0.0%	1,249,730	-58.0%	4.8%				
<b>Annual Totals</b>	<b>5,491,293</b>	<b>5.9%</b>	<b>6,298,026</b>	<b>14.7%</b>	<b>6,922,626</b>	<b>10.2%</b>	<b>7,622,939</b>	<b>9.9%</b>	<b>8,037,134</b>	<b>5.3%</b>	<b>8,037,134</b>	<b>0.0%</b>	<b>8,037,134</b>	<b>0.0%</b>	<b>4,053,468</b>	<b>-49.9%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		

	By Calendar Year												Completed Cal						
	2015		2016		2017		2018		2019		2020		2021		Percent of Total Year				
	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Yr	% Change	Mth	Qtr	Semr		
January	239,835	278,577	273,023	298,624	328,601	359,945													
February	305,163	383,206	343,475	363,206	361,292	412,064													
March	363,591	413,561	427,834	452,901	189,115														
April	439,751	486,805	489,598	521,416	10,573														
May	538,127	533,385	583,084	619,821	650,402	14,895													
June	593,896	502,160	560,016	624,449	646,663	263,139													
July	565,359	616,130	629,055	652,201	657,343	467,528													
August	588,714	595,142	601,544	631,467	687,565	442,942													
September	600,312	644,986	677,655	680,947	690,947	367,526													
October	627,462	633,178	308,815	659,089	637,543	230,385													
November	425,329	448,384	426,549	453,880	440,202	377,658													
December	314,063	353,219	384,313	379,517	181,142														
<b>Annual Totals</b>	<b>5,491,293</b>	<b>5,812,739</b>	<b>5,890,273</b>	<b>6,298,026</b>	<b>6,465,255</b>	<b>3,316,909</b>													
	<b>17.8%</b>	<b>8.9%</b>	<b>-2.1%</b>	<b>10.7%</b>	<b>2.7%</b>	<b>-48.7%</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%

### City of Calistoga Fiscal Monthly TOT Revenues



City of Calistoga  
Monthly Occupancy Rates - All Types

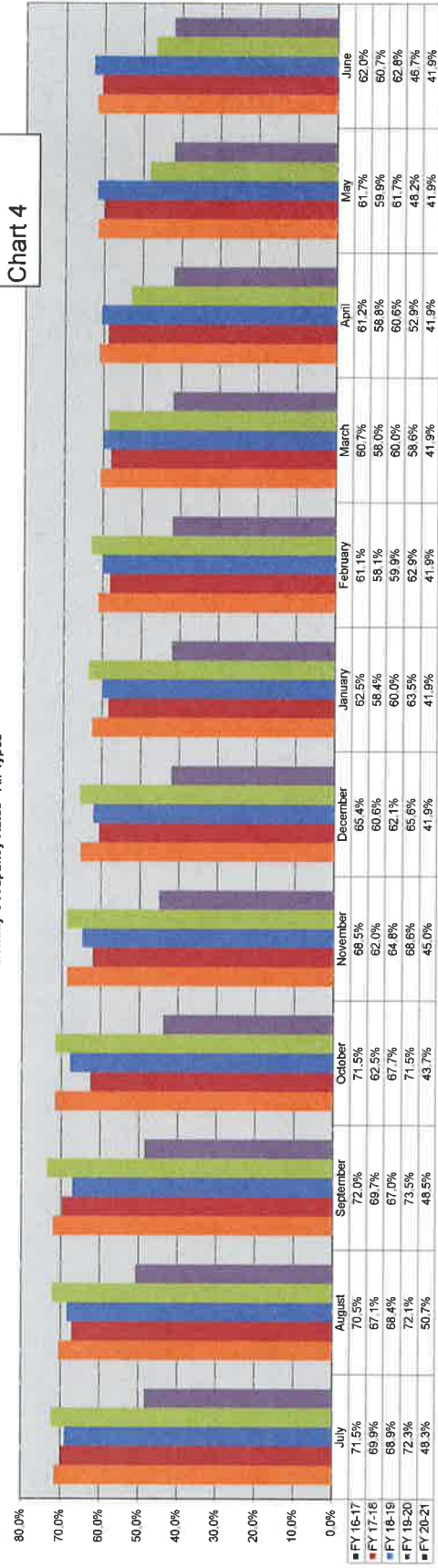


Chart 4

Chart 5

City of Calistoga  
Average Monthly Rates - All Types

