



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

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REPORT PERIOD:  
TAX RATE:

Collections through January 2021  
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 11, 2021

City of Calistoga

CHART 1

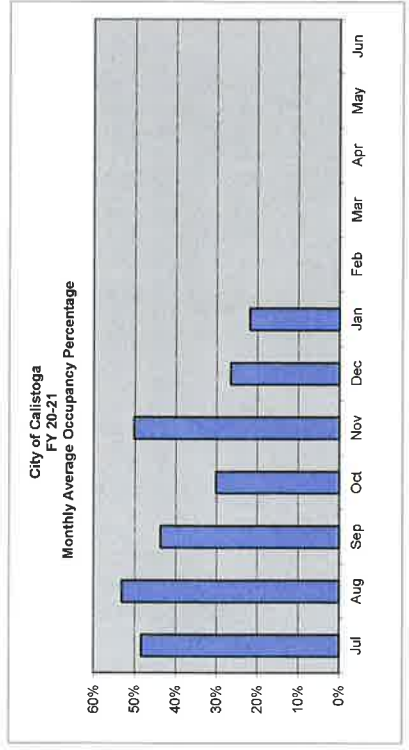
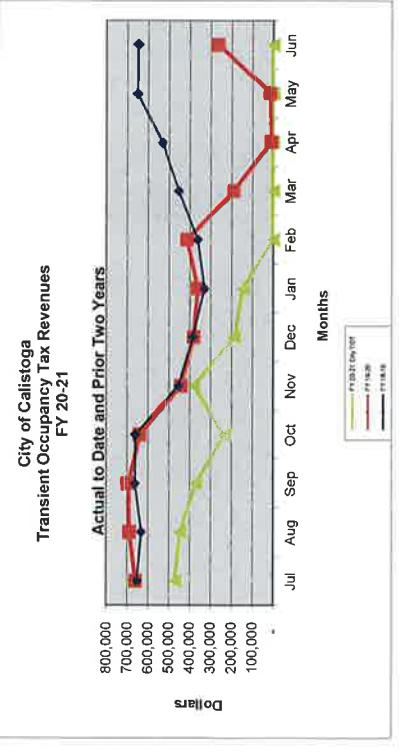
Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2020-21

		Actual												Total
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
<b>TOT &amp; NVTID Revenues</b>	747													
Average Number of Rooms	12%													
<b>FY 20-21 City TOT</b>	2%	467,528	442,942	367,526	230,385	377,656	181,142	141,879	-	-	-	-	-	2,209,058
Local TID Allocation (25%)		19,480	18,456	15,314	9,599	15,736	7,548	5,912	-	-	-	-	-	92,044
County TID Allocation (74%)		57,662	54,629	45,328	28,414	46,578	22,341	17,498	-	-	-	-	-	272,451
City Administration (1%)		779	738	613	384	629	302	236	-	-	-	-	-	3,682
<b>Total NVTID Tax</b>		77,921	73,824	61,254	38,398	62,943	30,190	23,647	-	-	-	-	-	368,176

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,278	21,266	20,130	22,041	20,970	21,074	22,940	-	-	-	-	-	150,699
Room Nights Rented		10,764	11,306	8,791	6,632	10,505	5,589	4,999	-	-	-	-	-	58,586
<b>Average Occupancy Percentage</b>		48%	53%	44%	30%	50%	27%	22%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	39%
<b>Average Room Rate</b>		\$ 361.95	\$ 326.48	\$ 348.39	\$ 289.49	\$ 299.58	\$ 270.09	\$ 236.51	\$ 236.51	\$ 236.51	\$ 236.51	\$ 236.51	\$ 236.51	\$ 314.22

Estimates & Projections

		Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	Total
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	661,126	659,689	453,880	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	619,821	624,449	5,883,856
FY 16-17	764	616,130	595,142	644,986	633,178	446,384	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	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	386,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,864	218,558	257,380	303,037	343,761	381,168	3,764,680
FY 10-11	692	351,488	369,985	382,464	241,116	183,018	151,838	182,493	182,493	225,227	284,421	321,785	372,828	3,431,506
FY 09-10	692	309,043	332,157	347,058	346,903	217,336	151,063	131,104	153,927	209,149	237,468	307,171	317,980	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	487,122	2,276,487
Revised Estimate 01/01/21		467,528	442,942	367,526	230,385	377,656	181,142	141,879	136,187	220,980	300,000	456,653	477,122	3,800,000
<b>Actual TOT Revenue</b>		467,528	442,942	367,526	230,385	377,656	181,142	141,879	136,187	220,980	300,000	456,653	477,122	2,209,058
Difference from Latest Estimate		0	(0)	(0)	0	0	0	0	(136,187)	(220,980)	(300,000)	(456,653)	(477,122)	(1,590,942)



By Fiscal Years

	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		Completed FY Years Average					
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change	Mth	Qtr	Seml	Percent of Total Year		
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	-28.9%	448,359	10.9%				
August	422,807	7.2%	488,018	15.4%	529,689	8.5%	568,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	670,565	8.9%	442,942	-35.6%	460,520	11.2%				
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%	690,947	1.9%	690,947	0.0%	367,526	-46.8%	464,089	11.3%				
October	411,105	3.0%	470,670	14.5%	508,100	8.0%	627,482	23.5%	633,178	0.9%	308,815	-51.2%	659,689	113.6%	637,543	3.4%	230,385	-63.9%	430,239	10.4%				
November	284,727	10.9%	344,175	20.9%	380,139	10.4%	425,329	11.8%	448,384	5.4%	426,549	-4.9%	453,880	6.4%	440,202	-3.0%	377,656	-14.2%	319,794	7.8%				
December	208,911	0.1%	229,628	9.9%	273,789	19.2%	314,063	14.7%	353,419	12.8%	384,313	9.0%	379,517	-1.2%	181,142	-52.3%	238,967	-38.1%	238,967	5.8%				
January	187,041	8.9%	230,428	23.2%	239,835	4.1%	276,577	15.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	359,845	9.5%	141,979	-60.6%	205,087	5.0%				
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%	232,562	-36.5%	232,562	5.6%				
March	285,168	14.7%	318,561	7.8%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,634	3.5%	452,901	5.9%	189,115	-58.2%	269,637	6.5%						
April	318,797	5.2%	372,410	16.8%	438,751	18.1%	498,805	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	306,421	7.4%						
May	383,319	11.5%	428,990	11.9%	538,127	25.4%	533,365	-0.9%	593,094	9.3%	619,821	6.3%	650,402	4.9%	14,885	-97.7%	365,841	8.6%						
June	386,744	4.1%	431,077	8.7%	503,586	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.3%	645,063	3.9%	263,139	-59.3%	384,447	9.3%						
<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>5,952,006</b>	<b>5.9%</b>	<b>5,883,856</b>	<b>-1.2%</b>	<b>6,414,615</b>	<b>9.0%</b>	<b>4,742,848</b>	<b>-26.1%</b>	<b>2,209,058</b>	<b>-53.4%</b>	<b>4,123,952</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Fiscal Quarters

	2015	2016	2017	2018	2019	2020	2021	
1st Quarter Trend	1,254,176	2.4%	1,388,303	11.5%	1,484,972	6.2%	1,734,385	16.8%
2nd Quarter Trend	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,854	17.6%
3rd Quarter Trend	692,844	7.0%	781,225	12.8%	908,589	16.3%	997,959	8.7%
4th Quarter Trend	1,039,860	6.9%	1,232,477	18.2%	1,481,465	20.2%	1,534,331	3.6%
1st Half Trend	2,158,919	3.4%	2,442,754	13.1%	2,847,080	8.4%	3,101,239	9.1%
2nd Half Trend	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.5%

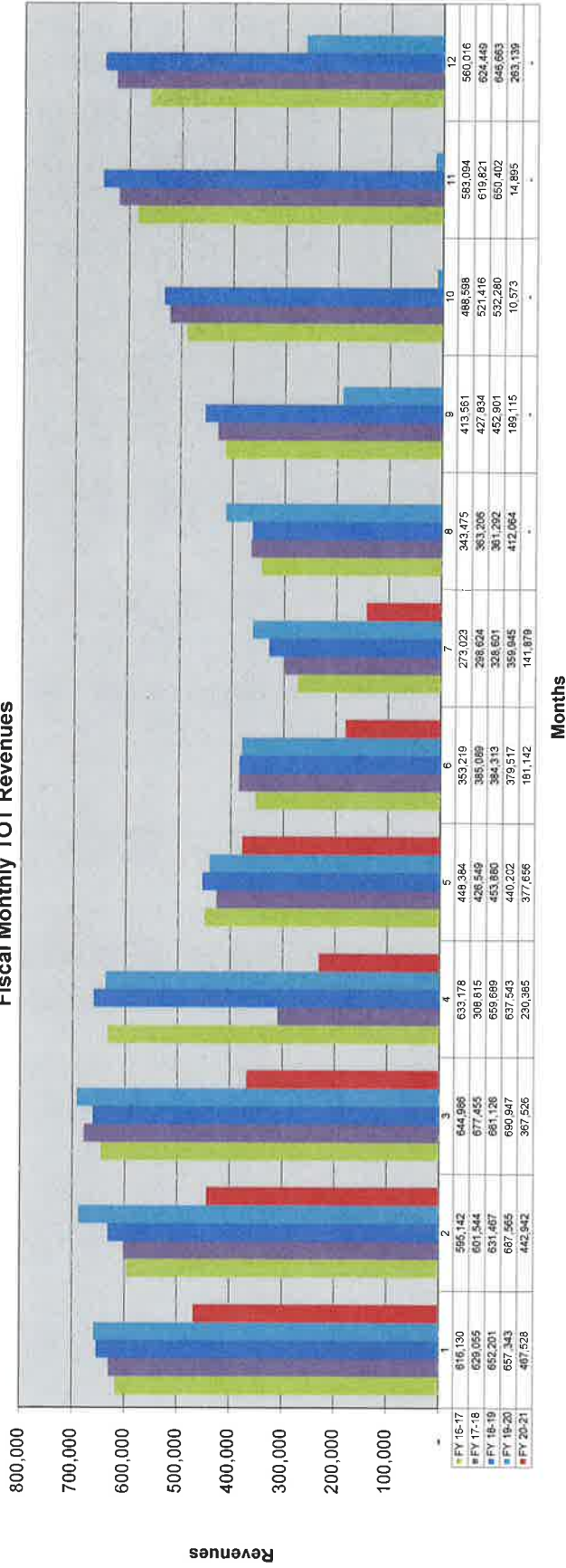
By Calendar Year

	2015	2016	2017	2018	2019	2020	2021
January	239,835	278,577	273,023	296,624	328,601	369,945	141,879
February	305,163	323,754	343,475	363,206	361,292	412,064	-
March	363,591	385,039	413,561	427,634	452,901	189,115	-
April	439,751	488,805	488,598	521,416	532,280	10,573	-
May	538,127	533,365	583,094	619,821	650,402	14,885	-
June	503,586	502,160	560,016	624,449	646,663	263,139	-
July	585,359	616,130	629,055	652,201	657,343	467,528	-
August	568,714	585,142	601,544	631,467	687,585	442,942	-
September	600,312	644,986	677,455	661,126	690,947	367,526	-
October	627,482	633,178	308,815	659,689	637,543	230,385	-
November	425,329	448,384	426,549	453,880	440,202	377,656	-
December	314,063	383,216	385,069	384,313	379,517	181,142	-
<b>Annual Totals</b>	<b>5,491,293</b>	<b>5,812,739</b>	<b>5,690,273</b>	<b>6,298,026</b>	<b>6,465,255</b>	<b>3,316,909</b>	<b>141,879</b>
	17.6%	5.9%	-2.1%	10.7%	2.7%	-48.7%	-95.7%

[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 2020 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

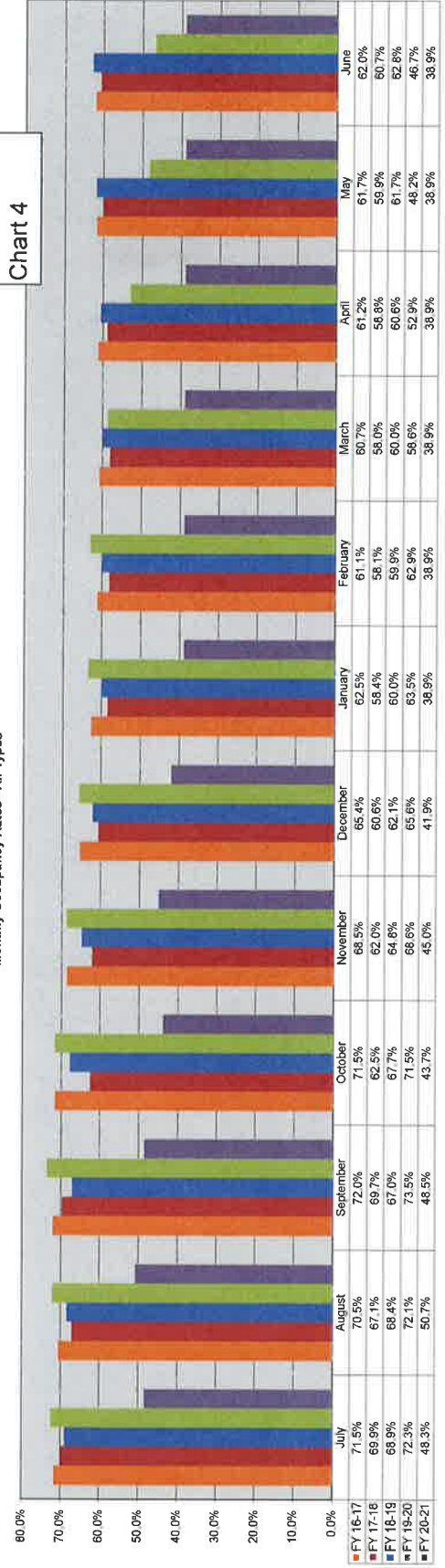


Chart 4

City of Calistoga  
Average Monthly Rates - All Types

Chart 5

