



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

REPORT PERIOD:

Collections through February 2021

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:

April 26, 2021

City of Calistoga

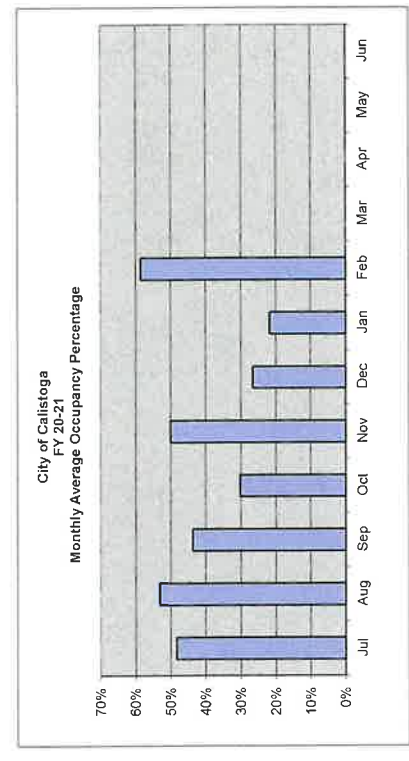
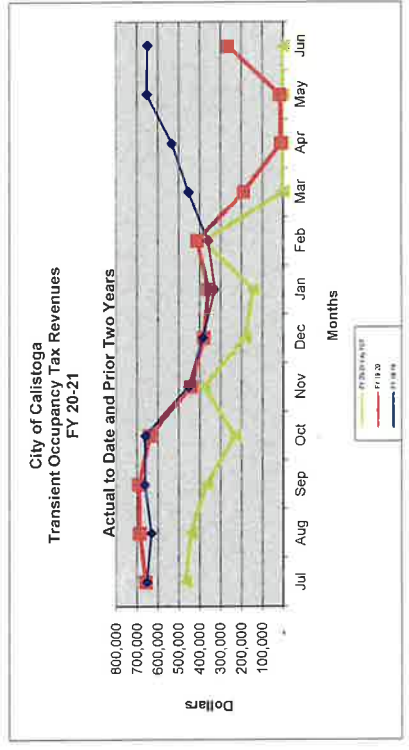
CHART 1

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

TOT & NVTID Revenues	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Average Number of Rooms	747													
FY 20-21 City TOT	467,528	442,942	367,526	230,385	377,656	181,142	141,879	387,813	-	-	-	-	-	2,590,871
NVTID Tax	2%													
Local TID Allocation (25%)	19,480	18,456	15,314	9,599	15,736	7,548	5,912	15,909	-	-	-	-	-	107,953
County TID Allocation (74%)	57,662	54,629	45,328	28,414	46,578	22,341	17,498	47,090	-	-	-	-	-	319,541
City Administration (1%)	779	738	613	384	629	302	236	636	-	-	-	-	-	4,318
Total NVTID Tax	77,921	73,824	61,254	38,398	62,943	30,190	23,647	63,635	-	-	-	-	-	431,812
Occupancy and Daily Rates														
Room Nights Available	22,278	21,266	20,130	22,041	20,970	21,074	22,940	20,720	-	-	-	-	-	171,419
Room Nights Rented	10,764	11,306	8,791	6,632	10,505	5,589	4,999	12,112	-	-	-	-	-	70,698
Average Occupancy Percentage	48%	53%	44%	30%	50%	27%	22%	58%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	41%
Average Room Rate	\$ 361.95	\$ 326.48	\$ 348.39	\$ 289.49	\$ 299.58	\$ 270.09	\$ 236.51	\$ 262.70	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 305.39

Estimates & Projections

City Transient Occupancy Tax Prior Years Actuals	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
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	453,860	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	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	498,605	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,769	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	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	257,380	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	217,336	151,063	131,104	183,927	209,149	237,468	307,171	317,990	3,082,370
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 01/01/21		467,528	442,942	367,526	230,385	377,656	181,142	141,879	156,187	220,980	300,000	456,653	477,122	3,800,000
Actual TOT Revenue		0	(0)	(0)	0	0	181,142	141,879	381,813	-	-	-	-	2,590,871
Difference from Latest Estimate		0	(0)	(0)	0	0	245,626	(220,980)	(300,000)	(456,653)	(477,122)	-	-	(1,209,129)



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	Semr	
July	406,000	-1.2%	444,939	9.6%	477,303	7.3%	585,359	18.4%	616,130	9.0%	629,055	2.1%	652,201	3.7%	657,343	0.8%	467,528	-28.9%	448,359	10.8%		
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%	667,565	8.9%	442,942	-35.6%	460,520	11.1%		
September	425,369	1.6%	465,346	9.4%	476,000	2.7%	600,312	25.6%	644,966	7.4%	677,455	5.0%	661,126	-2.4%	690,947	4.5%	367,526	-46.8%	464,089	11.2%		
October	411,105	3.0%	470,670	14.5%	508,180	6.0%	627,462	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%	344,176	20.9%	380,139	10.4%	425,329	11.9%	446,384	5.4%	423,549	-4.9%	453,880	6.4%	440,202	-3.0%	377,656	-14.2%	319,784	7.7%		
December	208,911	0.1%	229,605	9.9%	273,789	19.2%	314,053	14.7%	353,219	12.5%	395,069	9.0%	384,313	-0.2%	379,517	-1.2%	181,142	-52.3%	238,987	5.8%		
January	197,041	8.8%	230,428	16.9%	239,835	4.1%	276,577	15.2%	273,023	-2.0%	298,624	8.4%	328,601	10.0%	359,945	9.5%	141,879	-60.8%	205,087	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%	381,813	-7.3%	266,425	6.2%		
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%	269,637	7.4%		
April	383,319	11.5%	428,880	11.9%	538,127	25.4%	533,365	-0.9%	583,084	9.3%	618,821	6.3%	650,402	4.9%	14,985	-97.7%	*	-100.0%	363,841	8.8%		
May	398,744	4.1%	431,077	8.7%	503,586	16.6%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	263,139	-59.3%	*	-100.0%	384,447	9.3%		
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%	5,883,456	-1.2%	6,414,815	9.0%	4,742,848	-26.1%	2,590,871	-45.4%	4,147,646	100.0%	100.0%	100.0%

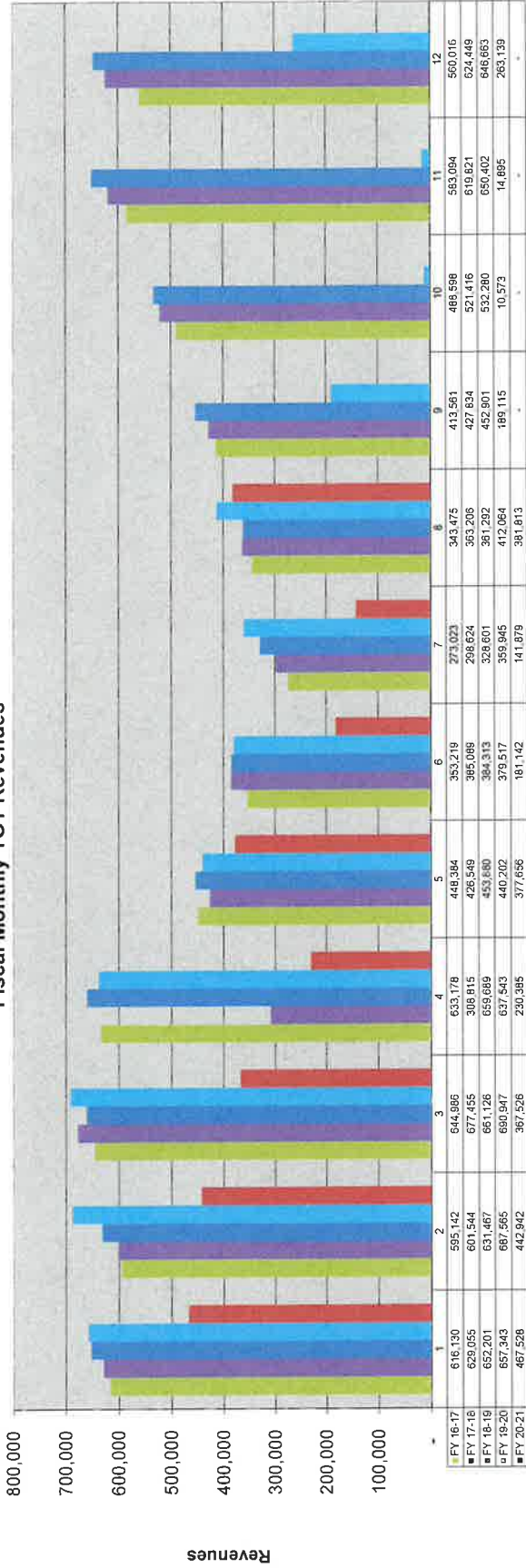
	By Calendar Year												Percent of Total Year									
	2015	2016	2017	2018	2019	2020	2021	2015	2016	2017	2018	2019	2020	2021	2015	2016	2017	2018	2019	2020	2021	
1st Quarter Trend	1,254,176	2.4%	1,388,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	2,035,655	4.7%	1,277,966	-37.2%	1,417,646	100.0%	100.0%	100.0%
2nd Quarter Trend	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,566,854	17.6%	1,434,781	5.0%	1,120,452	-21.8%	1,457,682	33.7%	1,457,262	-2.7%	789,184	-45.8%	1,457,262	100.0%	100.0%	100.0%
3rd Quarter Trend	692,844	7.0%	781,225	12.8%	908,589	16.3%	987,369	8.7%	1,030,059	4.3%	1,089,664	5.8%	1,142,784	4.9%	961,124	-15.9%	523,692	-45.5%	961,124	100.0%	100.0%	100.0%
4th Quarter Trend	1,098,860	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.3%	1,765,686	8.2%	1,829,345	3.6%	286,607	-84.2%	*	-100.0%	1,829,345	100.0%	100.0%	100.0%
1st Half Trend	2,159,919	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,281,039	6.1%	3,028,506	-8.0%	3,442,676	13.7%	3,493,117	1.5%	2,067,179	-40.8%	3,442,676	100.0%	100.0%	100.0%
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%	1,248,730	-56.0%	523,692	-58.1%	2,972,138	100.0%	100.0%	100.0%

	By Calendar Year												Percent of Total Year								
	2015	2016	2017	2018	2019	2020	2021	2015	2016	2017	2018	2019	2020	2021	2015	2016	2017	2018	2019	2020	2021
January	239,835	278,577	273,023	286,624	328,601	359,945	141,879	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
February	305,163	323,754	343,475	363,206	361,292	412,064	381,813	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
March	363,591	395,039	413,561	427,834	452,901	189,115	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
April	438,751	498,805	488,598	521,416	539,280	10,573	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
May	538,127	533,365	583,084	619,821	650,402	14,685	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
June	503,586	502,160	560,016	624,449	646,663	265,139	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
July	585,359	616,130	629,055	652,201	657,343	467,528	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
August	588,714	595,142	601,544	631,467	667,565	442,942	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
September	600,312	644,966	677,455	680,947	690,947	367,526	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
October	627,462	633,178	308,815	659,689	637,543	230,385	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
November	425,329	446,384	426,549	463,880	440,202	377,656	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
December	314,053	353,219	385,069	314,313	379,517	181,142	*	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%
Annual Totals	5,491,293	5,812,739	5,690,273	6,298,026	6,465,255	3,316,909	523,692	23.8%	24.8%	24.8%	25.8%	26.8%	27.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%	20.8%

[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



Months

City of Callistoga
Monthly Occupancy Rates - All Types

Chart 4

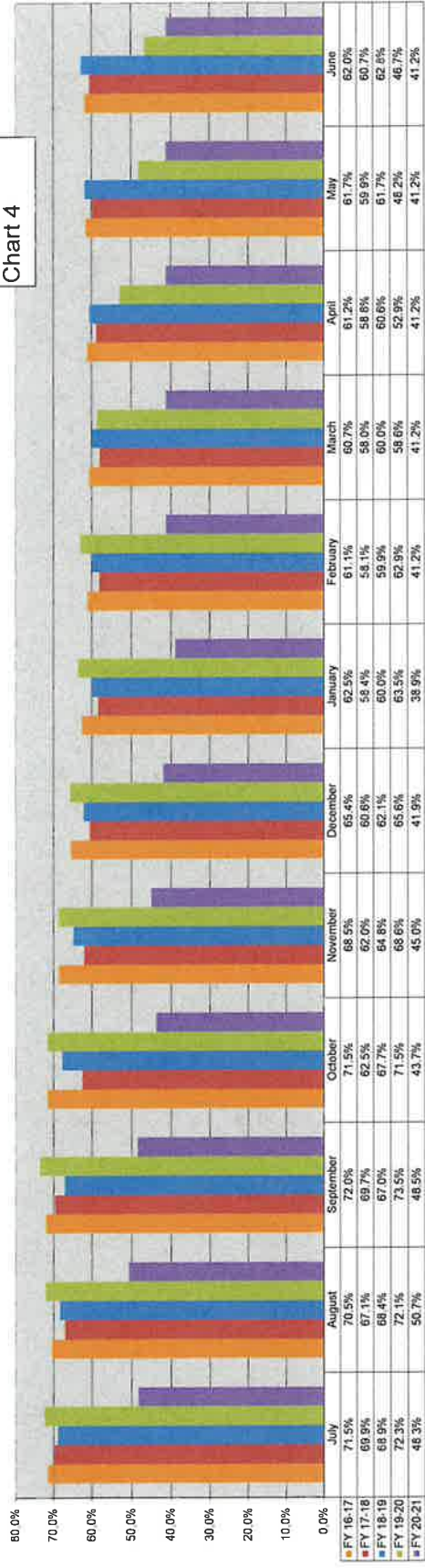


Chart 5

City of Calistoga
Average Monthly Rates - All Types

