



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

REPORT PERIOD: Collections through March 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: Gloria Leon, Administrative Services Director
Angela Madrigal, Senior Account Clerk
DATE: June 1, 2021

City of Calistoga

CHART 1

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

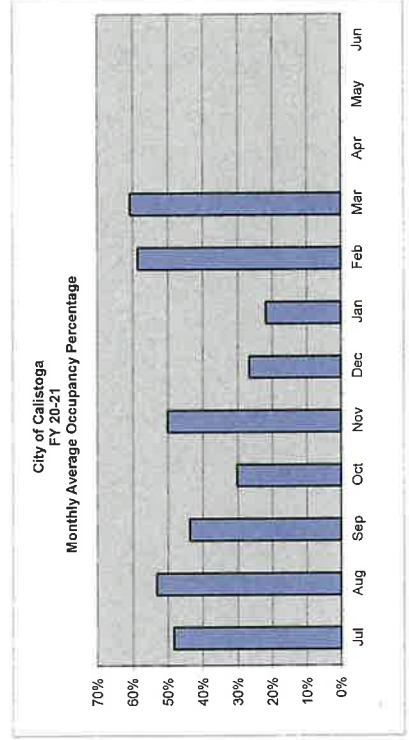
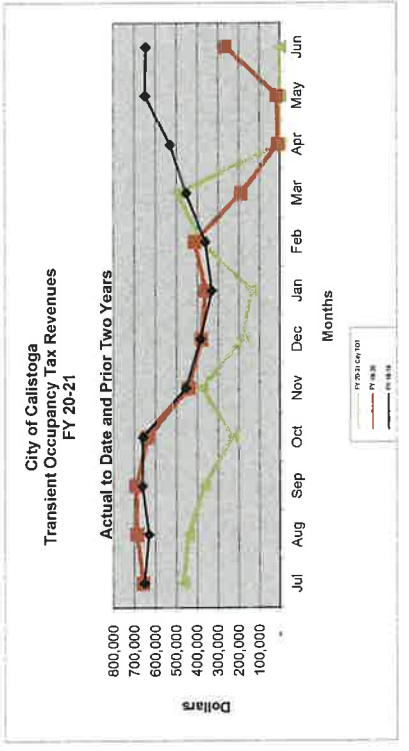
TOT & NVTID Revenues	Actual												Total				
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun					
Average Number of Rooms	747																
FY 20-21 City TOT	12%	467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,813	495,687	-	-	-	-	-	-	3,086,558
NVTID Tax	2%																
Local TID Allocation (25%)		19,480	18,456	15,314	9,599	15,736	7,548	5,912	15,909	20,654	-	-	-	-	-	-	128,607
County TID Allocation (74%)		57,662	54,629	45,328	28,414	46,578	22,341	17,498	47,090	61,135	-	-	-	-	-	-	380,675
City Administration (1%)		779	738	613	384	629	302	236	636	826	-	-	-	-	-	-	5,144
Total NVTID Tax		77,921	73,824	61,254	38,398	62,943	30,190	23,647	63,635	82,614	-	-	-	-	-	-	514,426

Occupancy and Daily Rates

Room Nights Available	22,278	21,266	20,130	22,041	20,970	21,074	22,940	20,720	21,731	-	-	-	-	-	-	-	193,150
Room Nights Rented	10,764	11,306	8,791	6,632	10,505	5,589	4,999	12,112	13,178	-	-	-	-	-	-	-	83,876
Average Occupancy Percentage	48%	53%	44%	30%	50%	27%	22%	58%	61%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	43%
Average Room Rate	\$ 361.95	\$ 326.48	\$ 348.39	\$ 289.49	\$ 299.58	\$ 270.09	\$ 236.51	\$ 262.70	\$ 313.46	\$ 313.46	\$ 313.46	\$ 313.46	\$ 313.46	\$ 313.46	\$ 313.46	\$ 313.46	\$ 306.66

Estimates & Projections

City Transient Occupancy Tax	Actual												Total				
	July	August	September	October	November	December	January	February	March	April	May	June					
Prior years Actuals																	
FY 19-20	744	657,343	687,565	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	650,402	646,663	6,414,815					
FY 17-18	764	629,055	601,544	677,455	426,549	398,815	298,624	363,206	427,894	521,416	619,821	624,449					
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,598	5,983,856					
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	395,099	498,805	5,952,806					
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	439,751	538,127	5,037,134					
FY 13-14	690	444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	372,410	428,990	4,456,456					
FY 12-13	692	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	285,168	318,797	3,950,623					
FY 11-12	692	411,037	394,408	418,832	399,283	256,691	208,670	171,854	218,558	303,037	343,761	3,961,660					
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	183,018	151,838	182,493	225,227	294,421	3,431,506					
FY 09-10	692	309,043	332,157	347,058	348,903	217,336	131,104	153,927	131,104	209,149	237,468	3,062,370					
TOT Revenues - Average of Eleven Years		501,809	510,576	525,402	488,754	366,230	279,205	240,988	282,437	321,593	364,323	4,766,366					
Percent of Total Annual		10.6%	10.7%	11.0%	10.3%	7.5%	5.9%	5.1%	5.9%	6.8%	7.7%	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	2,276,487					
Revised Estimate 01/01/21		467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,447	484,082	475,000	4,563,372					
Actual TOT Revenue		467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,447	484,082	475,000	4,563,372					
Difference from Latest Estimate		0	(0)	(0)	0	0	0	0	366	11,605	(475,000)	(491,663)					
												(522,122)					
												(1,476,814)					



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

CHART 2

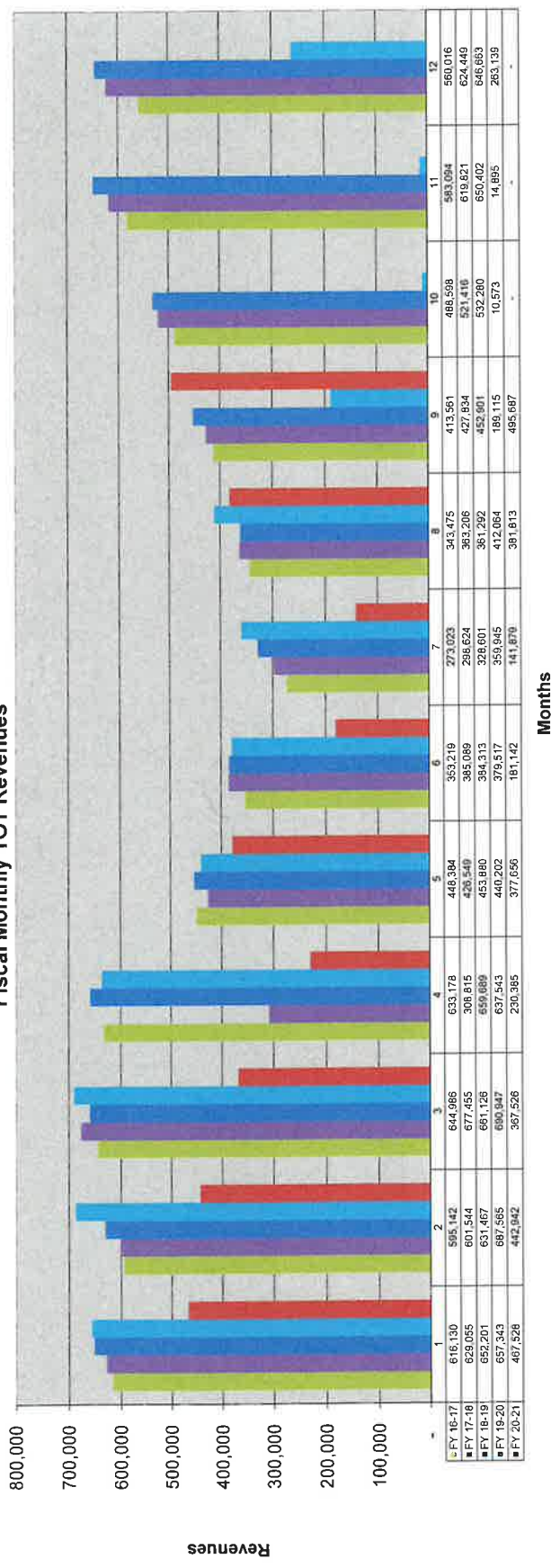
	By Fiscal Years												Completed FY Years Average			Percent of Total Year					
	FY 12-13	% Change	FY 13-14	% Change	FY 14-15	% Change	FY 15-16	% Change	FY 16-17	% Change	FY 17-18	% Change	FY 18-19	% Change	FY 19-20	% Change	FY 20-21	% Change	Mth	Qtr	Semr
July	408,000	-1.2%	444,939	9.0%	477,303	7.3%	565,359	18.4%	616,130	9.0%	629,055	2.1%	652,201	3.7%	657,343	0.8%	467,528	-26.9%	10.7%		
August	422,807	7.2%	488,018	15.4%	488,714	0.1%	529,669	8.5%	595,142	4.6%	601,544	1.1%	631,467	5.0%	687,565	8.9%	442,942	-35.6%	11.0%		
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%	387,526	-48.8%	11.1%		
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%	659,689	113.6%	637,543	-3.4%	230,365	-63.9%	10.3%		
November	284,727	10.9%	344,176	20.9%	391,139	14.8%	425,329	11.9%	448,384	5.4%	426,549	-4.9%	453,880	6.4%	440,202	-3.0%	377,656	-14.2%	7.7%		
December	208,911	0.1%	229,605	9.9%	273,789	19.2%	314,063	14.7%	353,219	12.5%	385,089	9.0%	384,313	-0.2%	379,517	-1.2%	181,142	-52.3%	5.7%		
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%	328,601	10.0%	353,945	8.5%	305,087	-13.8%	4.9%		
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%	6.1%		
March	295,168	14.7%	318,581	7.9%	363,581	14.1%	498,009	35.9%	413,561	-7.4%	427,834	3.5%	452,901	5.9%	189,115	-59.2%	495,687	162.1%	7.2%		
April	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,598	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	495,687	162.1%	7.3%		
May	385,319	11.5%	428,990	11.5%	538,127	25.4%	533,365	-0.9%	583,094	9.3%	619,821	6.3%	650,402	4.9%	14,895	-97.7%	385,841	8.7%	8.7%		
June	395,744	4.1%	431,077	8.7%	503,596	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	263,139	-59.3%	394,447	9.2%	9.2%		
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%	5,883,856	-1.2%	6,414,815	9.0%	4,742,848	-26.1%	3,066,558	-34.9%	100.0%	100.0%	100.0%

	By Calendar Year												Completed Cal Years Average			Percent of Total Year					
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Mth	Qtr	Semr
1st Quarter Trend	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,808,054	2.8%	1,944,794	1.9%	2,035,655	4.7%	1,277,996	-37.2%	5.0%		
2nd Quarter Trend	904,743	1.6%	1,044,451	15.4%	1,162,108	11.3%	1,369,654	17.6%	1,434,781	5.0%	1,120,452	-21.9%	1,497,882	33.7%	1,457,262	-2.7%	789,184	-45.8%	6.2%		
3rd Quarter Trend	692,844	7.0%	781,225	12.8%	908,589	16.3%	987,369	8.7%	1,030,059	4.3%	1,099,664	5.8%	1,142,784	4.9%	961,124	-15.6%	1,019,379	6.1%	7.3%		
4th Quarter Trend	1,058,850	6.9%	1,222,477	15.2%	1,481,465	20.2%	1,534,311	3.6%	1,631,709	6.3%	1,765,686	8.2%	1,828,345	3.6%	268,007	-84.2%	-	-100.0%	7.5%		
1st Half Trend	2,158,919	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,291,039	6.1%	3,028,568	-8.0%	3,442,676	13.7%	3,483,117	1.5%	2,057,179	-40.8%	8.8%		
2nd Half Trend	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.6%	2,661,767	5.6%	2,855,350	7.3%	2,972,138	4.1%	1,249,730	-56.0%	1,019,379	-18.4%	9.3%		
Annual Totals	5,491,293	5.9%	5,812,739	6.2%	6,290,026	7.7%	6,465,255	-48.7%	6,465,255	-48.7%	6,465,255	-48.7%	6,465,255	-48.7%	6,465,255	-48.7%	6,465,255	-48.7%	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 10.66%

Chart 2

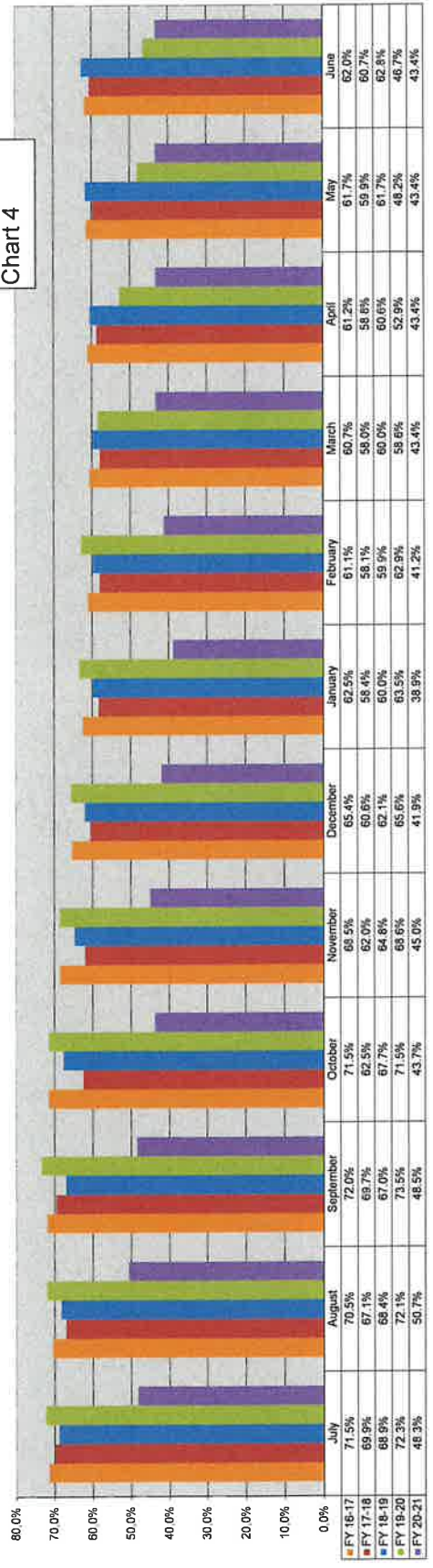
City of Calistoga Fiscal Monthly TOT Revenues



Months

City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

