




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

REPORT PERIOD: Collections through April 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 16, 2021

City of Calistoga

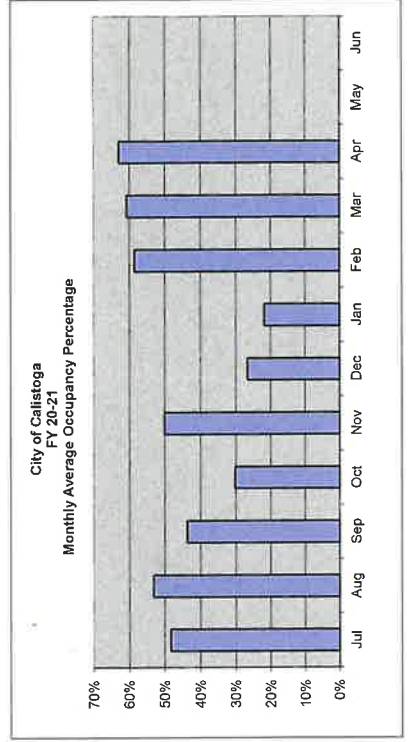
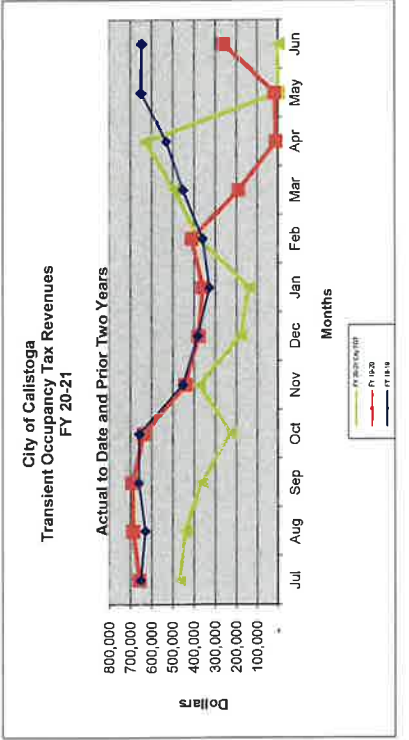
CHART 1

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	631,425	-	-	-	3,717,983
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	26,309	-	-	-	154,916
County TID Allocation (74%)		57,662	54,629	45,328	28,414	46,578	22,341	17,498	47,090	61,135	77,876	-	-	-	458,551
City Administration (1%)		779	738	613	384	629	302	236	636	826	1,052	-	-	-	6,197
Total NVTID Tax		77,921	73,824	61,254	38,398	62,943	30,190	23,647	63,635	82,614	105,238	-	-	-	619,664

Occupancy and Daily Rates	July	August	September	October	November	December	January	February	March	April	May	June
Room Nights Available	22,278	21,266	20,130	22,041	20,970	21,074	22,940	20,720	21,731	21,274	-	-
Room Nights Rented	10,764	11,306	8,791	6,632	10,505	5,589	12,112	13,178	13,372	13,372	-	-
Average Occupancy Percentage	48%	53%	44%	30%	50%	27%	52%	58%	61%	63%	#DIV/0!	#DIV/0!
Average Room Rate	\$ 361.95	\$ 326.48	\$ 348.39	\$ 289.49	\$ 299.58	\$ 270.09	\$ 236.51	\$ 262.70	\$ 313.46	\$ 393.50	\$ 393.50	#DIV/0!

Estimates & Projections	Actual												Total		
City Transient Occupancy Tax	July	August	September	October	November	December	January	February	March	April	May	June			
Prior years Actuals															
FY 19-20	744	657,343	687,565	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	659,689	453,880	384,313	326,601	361,292	452,901	650,402	646,663	6,414,815		
FY 17-18	764	629,055	601,544	677,455	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	560,016	5,952,806		
FY 15-16	764	565,359	566,714	600,312	627,462	425,329	314,063	276,577	323,754	385,039	498,605	533,365	5,622,939		
FY 14-15	690	477,303	529,669	478,000	505,180	380,139	273,789	239,935	305,163	363,591	439,751	538,127	5,037,134		
FY 13-14	690	444,939	485,018	465,346	470,670	229,805	230,428	232,236	318,561	372,410	428,990	431,077	4,456,456		
FY 12-13	692	406,000	422,807	411,105	294,727	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	218,538	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	3,431,506		
FY 09-10	692	309,043	332,157	348,903	217,335	151,053	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	4,756,366		
Percent of Total Annual		10.6%	10.7%	11.0%	10.3%	7.5%	5.9%	5.1%	6.8%	7.7%	9.0%	9.8%	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	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	491,663	4,563,372		
Actual TOT Revenue		467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,813	495,687	631,425	-	3,717,983		
Difference from Latest Estimate		0	(0)	(0)	0	0	0	0	366	11,605	156,425	(491,663)	(845,369)		



City of Calistoga

City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years										Completed FY Years Average			
	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		Percent of Total Year		
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi	Semi	
July	406,000	444,939	477,303	565,359	616,130	629,055	652,201	657,343	467,528	10.6%				
August	422,807	488,018	529,869	566,714	595,142	601,544	631,467	687,555	442,942	10.9%				
September	425,368	465,346	478,000	600,312	644,986	677,455	661,126	690,947	367,526	11.0%				
October	411,105	470,670	500,180	627,462	633,178	308,615	659,089	637,943	230,365	10.2%				
November	284,727	344,176	380,139	425,329	448,384	426,549	453,800	440,202	377,656	7.8%				
December	208,911	229,605	273,789	314,063	353,219	385,088	384,313	379,517	181,142	5.7%				
January	187,041	230,428	238,835	278,577	273,023	298,624	328,601	359,945	141,879	4.8%				
February	210,635	232,236	305,163	323,754	343,475	363,206	361,292	412,084	381,813	6.1%				
March	285,168	318,561	363,591	385,039	413,561	427,934	452,901	189,115	485,687	7.1%				
April	318,797	372,410	438,751	498,805	488,596	521,416	532,280	10,573	631,425	8.2%				
May	383,319	428,990	538,127	533,365	583,094	619,921	650,402	14,895	2,067,179	8.6%				
June	396,744	431,077	503,586	502,160	580,016	624,448	646,663	263,139	1,650,804	9.1%				
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	3,717,983	100.0%	100.0%	100.0%	100.0%	

By Calendar Year

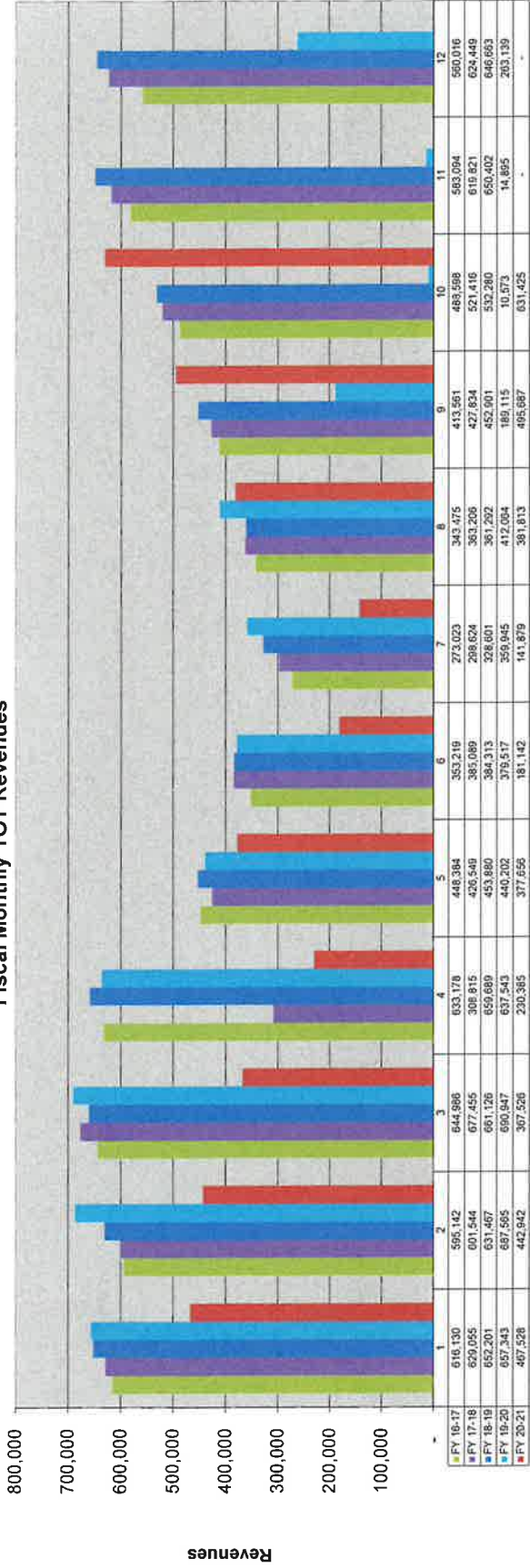
	2015	2016	2017	2018	2019	2020	2021
1st Quarter Trend	1,264,176	1,398,303	1,736,003	1,484,972	1,855,259	1,908,054	1,277,996
2nd Quarter Trend	904,743	1,044,451	1,162,008	1,162,008	1,434,761	1,120,452	789,184
3rd Quarter Trend	692,844	781,225	892,869	908,889	1,030,059	1,089,564	1,019,378
4th Quarter Trend	1,098,860	1,232,477	1,461,465	1,461,465	1,631,708	1,765,668	631,425
1st Half Trend	2,158,919	2,442,754	2,898,011	2,647,080	3,291,039	3,028,506	2,067,179
2nd Half Trend	1,791,704	2,013,702	2,360,054	2,360,054	2,661,767	2,855,350	1,650,804

	By Calendar Year										Completed Cal Years Average			
	2015	2016	2017	2018	2019	2020	2021	Percent of Total Year		Percent of Total Year		Percent of Total Year		
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi	Semi	Semi	Semi	
January	235,835	278,577	273,023	298,624	328,601	359,945	141,879	2,035,855	4.7%					
February	305,163	323,754	343,475	363,206	361,292	412,084	381,813	1,457,262	-2.7%					
March	363,591	385,039	413,561	427,934	452,901	189,115	485,687	961,124	-15.9%					
April	439,751	498,805	488,596	521,416	532,280	10,573	631,425	288,607	-84.2%					
May	538,127	533,365	583,094	619,921	650,402	14,895	14,895	3,483,117	1.5%					
June	503,586	502,160	580,016	624,449	646,663	263,139	263,139	1,248,730	-58.0%					
July	565,359	616,130	629,055	652,201	657,343	467,528	467,528	481,753	11.1%					
August	568,714	595,142	601,544	631,467	687,555	442,942	442,942	484,448	10.7%					
September	600,312	644,986	677,455	681,126	690,947	367,526	367,526	414,555	9.9%					
October	627,462	633,178	308,615	659,089	637,943	230,365	230,365	309,387	7.4%					
November	425,329	448,384	453,800	440,202	440,202	377,656	377,656	231,476	5.6%					
December	314,063	353,219	385,089	384,313	379,517	181,142	181,142	4,166,864	100.0%	100.0%	100.0%	100.0%		
Annual Totals:	5,491,293	5,812,739	6,414,815	6,299,026	6,465,255	3,316,909	1,650,804							

[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in reporting, lax payments and delinquencies
 [2] in July 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - Increase Tax Rate by 16.65%

Chart 2

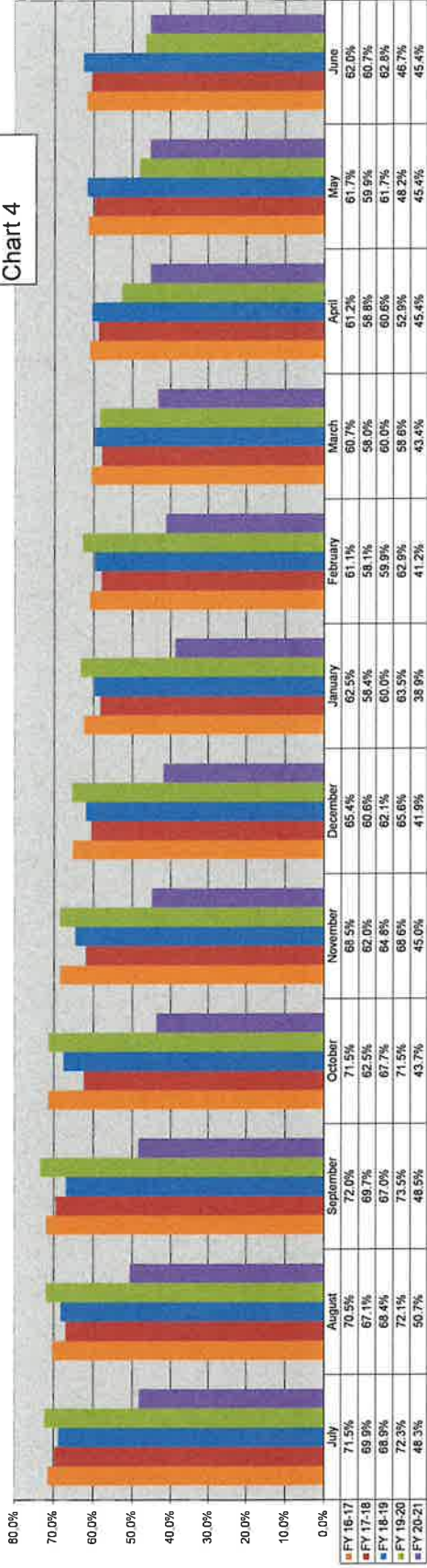
City of Calistoga Fiscal Monthly TOT Revenues



Months

City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

