




## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

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**REPORT PERIOD:** Collections through May 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:** July 16, 2021

City of Calistoga

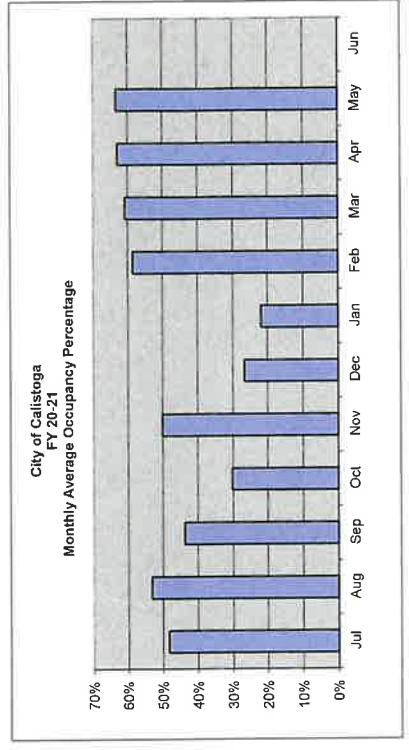
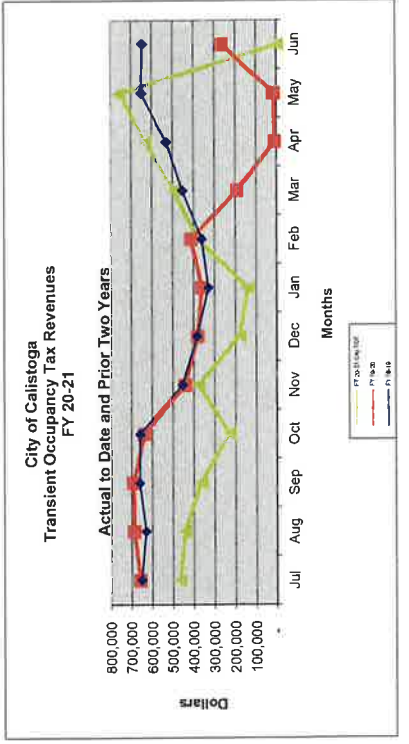
CHART 1

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

		Actual												Total
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
<b>TOT &amp; NVTVD Revenues</b>	747													
Average Number of Rooms	12%	467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,813	495,687	631,425	757,082	-	4,475,065
<b>NVTVD Tax</b>	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	31,545	-	186,461
County TID Allocation (74%)		57,662	54,629	45,328	28,414	46,578	22,341	17,498	47,090	61,135	77,876	93,373	-	551,925
City Administration (1%)		779	738	613	384	629	302	236	636	826	1,052	1,262	-	7,458
<b>Total NVTVD Tax</b>		77,921	73,824	61,254	38,398	62,943	30,190	23,647	63,635	82,614	105,238	126,180	-	745,844
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,278	21,266	20,130	22,041	20,970	21,074	22,940	20,720	21,731	21,274	22,661	-	237,085
Room Nights Rented		10,764	11,306	8,791	6,632	10,505	5,589	4,999	12,112	13,178	13,372	14,335	-	111,583
Average Occupancy Percentage		48%	53%	44%	30%	50%	27%	22%	58%	61%	63%	63%	#DIV/0!	47%
Average Room Rate		\$ 361.95	\$ 326.48	\$ 348.39	\$ 289.49	\$ 299.58	\$ 270.09	\$ 236.51	\$ 262.70	\$ 313.46	\$ 393.50	\$ 440.11	#DIV/0!	\$ 334.21

Estimates & Projections

		Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	
City Transient Occupancy Tax	Avg Rooms													
Prior Years Actuals														
FY 19-20	744	657,343	687,585	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	659,689	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	5,863,856
FY 16-17	764	616,130	595,142	644,966	633,178	448,384	353,219	273,023	343,475	413,561	488,598	583,094	560,016	5,952,808
FY 15-16	764	565,389	568,714	600,312	627,462	425,329	314,063	276,577	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	273,788	239,835	305,163	363,591	439,751	538,127	503,666	5,037,194
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	171,858	171,858	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	163,018	151,838	182,493	223,227	284,421	321,765	372,828	3,431,506
FY 09-10	692	309,043	332,157	347,058	348,903	217,336	151,063	131,104	193,927	209,149	237,468	307,171	317,990	3,062,370
TOT Revenues - Average of Eleven Years		501,809	510,576	525,402	488,754	356,230	279,205	240,988	292,437	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%
<b>Original Adopted Budget Estimate</b>		67,177	65,041	67,435	135,236	92,592	78,400	101,145	147,344	230,980	327,352	466,663	497,122	2,276,487
<b>Revised Estimate 01/01/21</b>		467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,447	484,082	475,000	491,663	522,122	4,563,372
<b>Actual TOT Revenue</b>		467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,813	495,687	631,425	757,082	-	4,475,065
<b>Difference from Latest Estimate</b>		0	(0)	(0)	0	0	0	0	366	11,605	156,425	285,419	(522,122)	(86,307)



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	Semi
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%	487,528	-28.9%	10.5%			
August	422,807	7.2%	488,018	15.4%	498,810	2.2%	529,669	6.2%	595,142	4.6%	601,544	1.1%	631,467	5.0%	687,565	8.9%	442,942	-35.6%	10.8%			
September	425,369	1.8%	465,346	9.4%	478,000	2.7%	500,312	25.6%	644,995	7.4%	677,455	5.0%	681,126	-2.4%	890,947	4.5%	387,526	-48.8%	10.9%		32.2%	
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%	230,385	-63.9%	10.1%			
November	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,328	11.9%	448,384	5.4%	426,549	-4.6%	453,880	6.4%	440,202	-3.0%	377,656	-14.2%	7.5%		23.2%	
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%	373,517	-1.2%	181,142	-52.3%	5.6%		55.4%	
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	9.5%	141,879	-60.6%	4.8%			
February	210,635	-3.8%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	383,206	5.7%	381,262	-0.5%	412,064	14.1%	381,813	-7.3%	6.0%			
March	295,160	14.7%	318,561	7.9%	383,591	20.4%	385,039	5.8%	413,561	7.4%	427,834	3.5%	452,901	5.9%	189,115	-59.2%	495,687	162.1%	7.0%		17.8%	
April	318,797	5.2%	372,410	16.8%	439,751	18.1%	488,598	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	631,425	5872.1%	8.1%			
May	383,319	11.5%	429,980	11.9%	538,127	25.4%	533,365	-0.9%	583,094	9.3%	619,821	6.3%	650,402	4.9%	14,895	-97.7%	757,082	4982.8%	9.6%			
June	395,744	4.1%	431,077	8.7%	503,566	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	263,139	-59.3%	757,082	100.0%	10.0%		100.0%	
<b>Annual Totals:</b>	<b>3,950,623</b>	<b>4.9%</b>	<b>4,458,456</b>	<b>12.8%</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>4,475,065</b>	<b>-5.6%</b>	<b>4,285,608</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

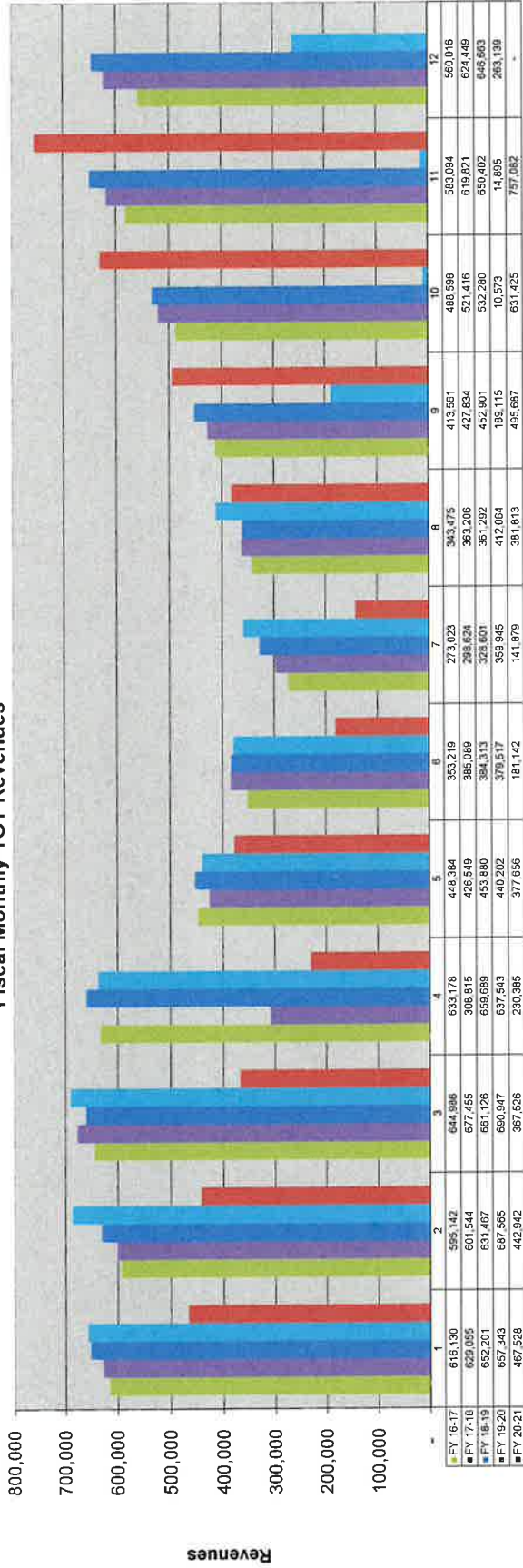
	By Calendar Year																	
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026						
1st Quarter Trend	1,254,176	2.4%	1,396,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,906,054	2.8%	1,944,784	1.9%	2,036,855	4.7%	1,277,996	-37.2%
2nd Quarter Trend	904,143	4.0%	1,044,451	15.4%	1,162,108	11.3%	1,366,854	17.6%	1,434,781	5.0%	1,120,452	-21.9%	1,497,892	33.7%	1,457,262	-2.7%	789,184	-45.8%
3rd Quarter Trend	692,844	7.0%	781,225	12.8%	908,569	16.3%	987,369	8.7%	1,030,059	4.3%	1,089,684	5.8%	1,142,784	4.9%	961,124	-15.6%	1,019,378	6.1%
4th Quarter Trend	1,098,860	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,831,708	6.3%	1,765,680	-4.2%	1,829,345	3.6%	288,607	-84.2%	1,388,507	381.1%
1st Half Trend	2,158,319	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,291,039	6.1%	3,028,506	-8.0%	3,442,676	13.7%	3,493,117	1.5%	2,067,179	-40.8%
2nd Half Trend	1,791,704	6.8%	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%	1,249,730	-58.0%	2,407,866	92.7%

	By Calendar Year											
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
January	239,835	278,577	273,023	286,624	328,601	358,945	141,879					
February	305,163	323,754	343,475	363,208	361,262	412,064	381,813					
March	363,591	385,039	413,561	427,834	452,901	189,115	495,687					
April	439,751	498,005	488,598	521,416	532,280	10,573	631,425					
May	538,127	533,365	583,064	619,821	650,402	14,895	757,082					
June	503,566	502,160	560,016	624,449	646,663	263,139						
July	565,359	616,130	629,055	662,201	657,343	467,528						
August	568,714	595,142	601,544	631,467	687,565	442,942						
September	600,312	644,995	677,455	661,128	690,947	367,526						
October	627,462	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	353,219	385,089	384,313	375,517	181,142						
<b>Annual Totals:</b>	<b>5,491,293</b>	<b>5,812,739</b>	<b>5,690,273</b>	<b>6,299,028</b>	<b>6,465,255</b>	<b>3,316,909</b>	<b>2,407,866</b>					
	17.8%	5.9%	-2.1%	10.7%	2.7%	-48.7%	-27.4%					

[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 Callistoga Fiscal Monthly TOT Revenues



Months

Chart 4

City of Calistoga  
Monthly Occupancy Rates - All Types

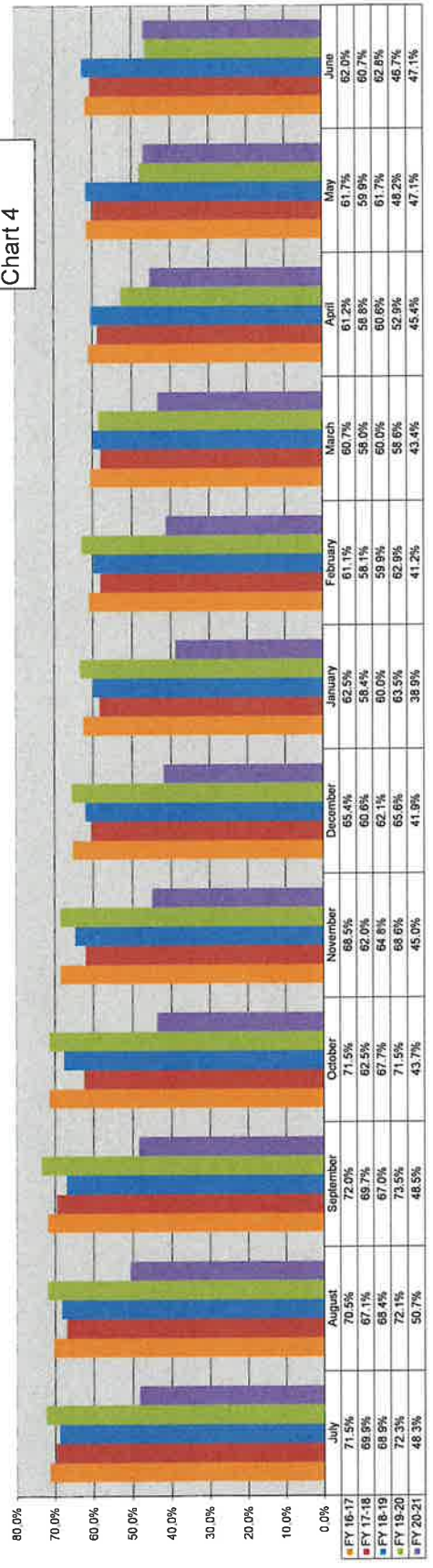




Chart 5

City of Calistoga  
Average Monthly Rates - All Types

