




## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2021-2022

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**REPORT PERIOD:** Collections through August 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 Flegel, Senior Accounting Assistant

**DATE:** October 11, 2021

City of Calistoga

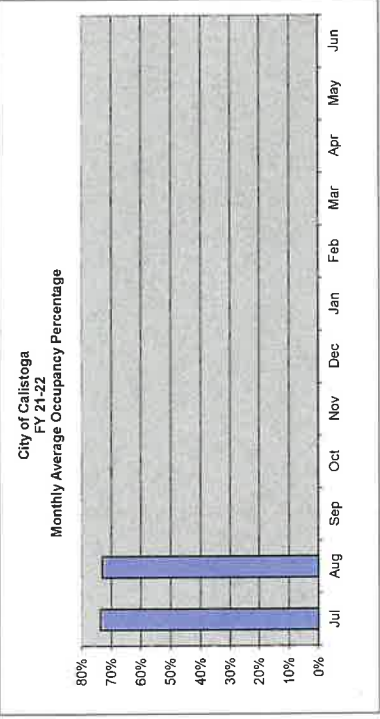
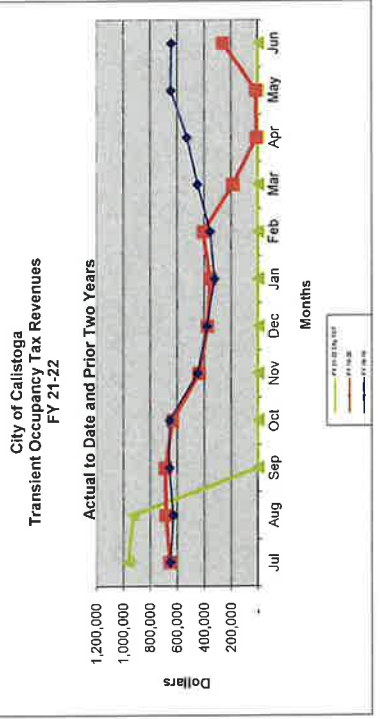
CHART 1

Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2021-22

	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
<b>TOT &amp; NVTID Revenues</b>														
Average Number of Rooms	754													
FY 21-22 City TOT	12%	972,383	933,454											1,905,837
NVTID Tax	2%													
Local TID Allocation (25%)		40,516	38,894											79,410
County TID Allocation (74%)		119,927	115,126											235,053
City Administration (1%)		1,621	1,556											3,176
<b>Total NVTID Tax</b>		<b>162,064</b>	<b>155,576</b>											<b>317,639</b>
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,909	22,444											45,353
Room Nights Rented		16,886	16,405											33,291
Average Occupancy Percentage		74%	73%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	73%
Average Room Rate		\$ 479.88	\$ 474.17	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 477.07

Estimates & Projections

	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
City Transient Occupancy Tax														
Prior Years Actuals														
FY 20-21	747	467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,613	485,667	631,425	757,082	857,082	5,332,147
FY 19-20	744	657,343	687,565	690,947	637,543	440,202	379,517	359,945	412,064	188,115	10,573	14,865	263,139	4,742,848
FY 18-19	755	652,201	631,487	661,126	659,689	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	296,624	363,206	427,834	521,416	619,821	624,449	5,883,856
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	5,952,806
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	508,190	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	455,346	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	426,369	411,105	284,727	206,911	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	206,670	171,854	218,558	257,360	303,037	343,761	381,168	3,764,660
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	185,018	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	153,927	209,149	237,468	307,171	317,990	3,082,370
TOT Revenues - Average of Twelve Years		488,952	504,940	512,245	468,140	358,015	271,033	232,729	290,718	336,101	396,982	456,818	488,075	4,804,348
Percent of Total Annual		10.4%	10.5%	10.7%	9.7%	7.5%	5.6%	4.8%	6.1%	7.0%	8.0%	9.5%	10.2%	100.0%
Original Adopted Budget Estimate		544,131	500,816	539,479	527,421	347,219	262,639	225,667	294,688	360,328	436,470	519,996	517,007	5,075,861
Revised Estimate 01/01/21		972,383	933,454											1,905,837
Actual TOT Revenue		428,252	432,636											860,890
Difference from Latest Estimate														



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

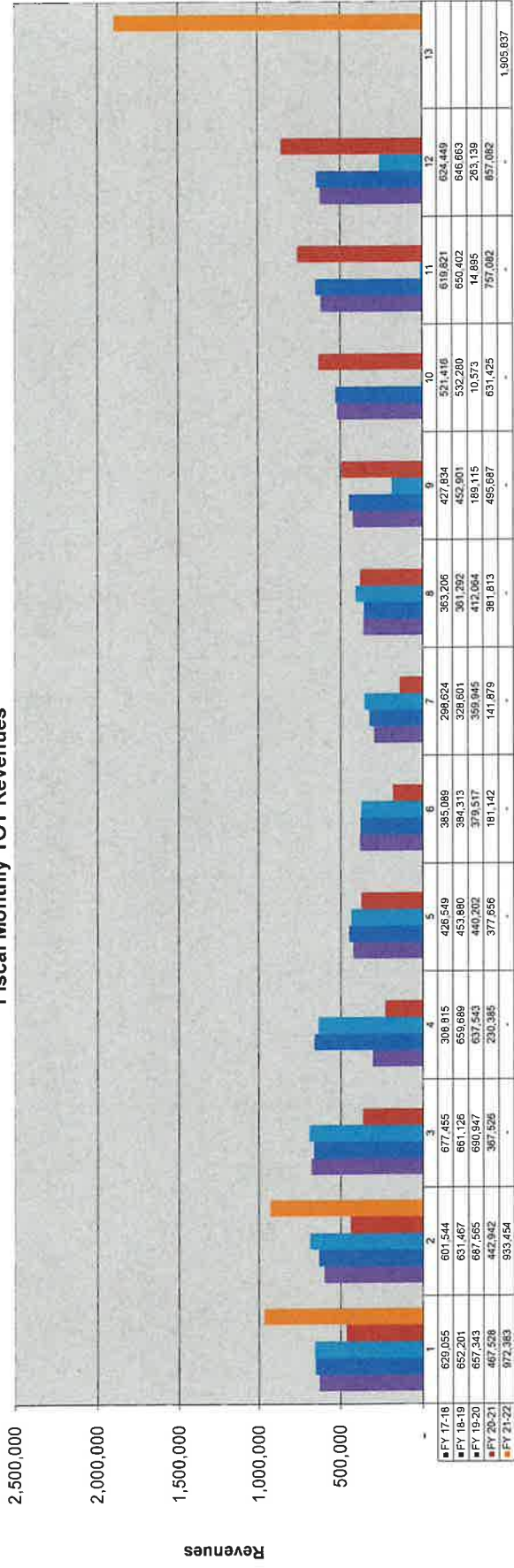
**CHART 2**

	By Fiscal Years										Completed FY Years Average	Percent of Total Year		
	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Completed FY Years Average		Mth	Qtr	Seml
July	444,939	477,303	565,359	616,130	629,055	652,201	657,343	467,528	972,383	446,359	10.4%	10.4%	10.4%	
August	488,018	529,669	568,714	595,142	601,544	631,467	687,565	442,942	933,454	480,520	10.7%	10.7%	10.7%	
September	465,346	478,000	600,312	644,986	677,455	681,126	690,947	367,526	933,454	464,089	10.7%	10.7%	10.7%	
October	470,670	508,180	627,462	633,178	308,815	659,689	637,543	230,385	933,454	430,239	10.4%	10.4%	10.4%	
November	344,176	380,139	425,329	448,384	426,549	453,860	440,202	377,656	933,454	319,794	7.4%	7.4%	7.4%	
December	229,605	273,789	314,063	353,219	385,089	384,313	379,517	181,142	933,454	238,987	5.9%	5.9%	5.9%	
January	230,428	239,835	278,577	273,023	298,624	328,601	359,945	141,879	933,454	205,097	4.7%	4.7%	4.7%	
February	232,236	305,163	323,754	343,475	363,206	361,292	412,064	361,813	933,454	256,425	5.9%	5.9%	5.9%	
March	318,561	363,591	413,561	413,561	427,834	452,901	189,115	485,687	933,454	300,617	7.0%	7.0%	7.0%	
April	372,410	439,751	498,005	488,598	521,416	532,280	10,573	631,425	933,454	345,885	8.0%	8.0%	8.0%	
May	428,990	538,127	533,365	583,084	619,821	650,402	14,895	757,082	933,454	411,158	9.5%	9.5%	9.5%	
June	431,077	503,566	502,160	580,016	624,449	646,663	263,139	657,082	933,454	438,015	10.1%	10.1%	10.1%	
<b>Annual Totals</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,952,806</b>	<b>5,883,856</b>	<b>6,414,815</b>	<b>4,742,848</b>	<b>5,332,147</b>	<b>9,000,000</b>	<b>4,319,175</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	
<b>1st Quarter Trend</b>	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	15.6%	1,908,054	2.8%	1,944,794	1.9%	1,944,794	1.9%	
<b>2nd Quarter Trend</b>	4.6%	1,044,451	15.4%	1,182,108	11.3%	1,356,854	17.6%	1,520,452	-21.9%	1,497,602	33.7%	1,497,602	33.7%	
<b>3rd Quarter Trend</b>	7.0%	781,225	12.8%	908,569	18.3%	987,369	8.7%	1,089,664	5.8%	1,142,794	4.8%	1,142,794	4.8%	
<b>4th Quarter Trend</b>	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,651,686	8.2%	1,629,345	3.6%	1,629,345	3.6%	
<b>1st Half Trend</b>	3.4%	2,442,754	13.1%	2,647,080	6.4%	3,101,239	17.2%	3,291,039	6.1%	3,442,676	13.7%	3,442,676	13.7%	
<b>2nd Half Trend</b>	6.9%	2,013,702	12.8%	2,380,054	16.7%	2,521,700	5.6%	2,655,350	7.3%	2,972,138	4.1%	2,972,138	4.1%	
<b>By Calendar Year</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>								
January	278,577	273,023	298,624	328,601	359,945	141,879								
February	323,764	343,475	363,206	361,292	412,064	381,813								
March	385,039	413,591	427,834	452,901	189,115	495,697								
April	498,005	488,598	521,416	532,280	10,573	631,425								
May	533,365	565,094	615,821	650,402	14,895	757,082								
June	502,160	560,016	624,449	646,663	263,139	857,082								
July	616,130	629,055	652,201	657,343	467,528	972,383								
August	595,142	601,544	631,467	687,565	442,942	933,454								
September	644,986	677,455	661,126	690,947	367,526	933,454								
October	633,178	308,815	659,689	637,543	230,385	933,454								
November	448,384	426,549	453,860	440,202	377,656	933,454								
December	353,219	385,089	384,313	379,517	181,142	933,454								
<b>Annual Totals</b>	<b>5,812,739</b>	<b>5,680,273</b>	<b>6,296,026</b>	<b>6,465,255</b>	<b>3,316,909</b>	<b>5,170,804</b>								
	5.9%	5.9%	10.7%	2.7%	-48.7%	55.9%								

[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 2

### City of Calistoga Fiscal Monthly TOT Revenues



City of Calistoga  
Monthly Occupancy Rates - All Types

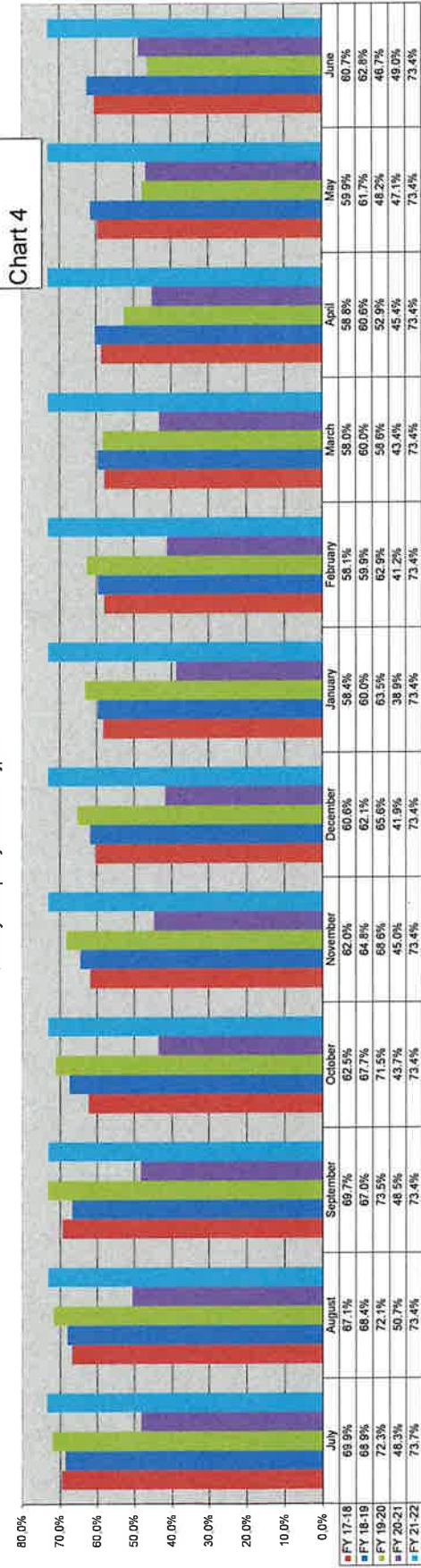


Chart 4

City of Calistoga  
Average Monthly Rates - All Types

Chart 5

