



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2021-2022

REPORT PERIOD: Collections through September 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 Flegel, Senior Accounting Assistant

DATE: November 11, 2021

A handwritten signature in blue ink, appearing to be "G. Leon", is located to the right of the "PREPARED BY" text.

City of Calistoga

CHART 1

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

TOT & NVTID Revenues	Actual												Total				
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun					
Average Number of Rooms	754																
FY 21-22 City TOT	12%	972,383	933,454	907,476	-	-	-	-	-	-	-	-	-	-	-	-	2,813,312
NVTID Tax	2%																
Local TID Allocation (25%)		40,516	38,894	37,811	-	-	-	-	-	-	-	-	-	-	-	-	117,221
County TID Allocation (74%)		119,927	115,126	111,922	-	-	-	-	-	-	-	-	-	-	-	-	346,975
City Administration (1%)		1,621	1,556	1,512	-	-	-	-	-	-	-	-	-	-	-	-	4,689
Total NVTID Tax		162,064	155,576	151,246	-	-	-	-	-	-	-	-	-	-	-	-	468,885

Occupancy and Daily Rates

Room Nights Available	22,909	22,971	22,200	-	-	-	-	-	-	-	-	-	-	-	-	-	68,080
Room Nights Rented	16,886	16,405	15,450	-	-	-	-	-	-	-	-	-	-	-	-	-	48,741
Average Occupancy Percentage	74%	71%	70%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	72%
Average Room Rate	\$ 479.88	\$ 474.17	\$ 489.47	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 481.00

Estimates & Projections

City Transient Occupancy Tax	Actual												Total	
	July	August	September	October	November	December	January	February	March	April	May	June		
Prior Years Actuals	747	467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,813	495,687	631,425	757,082	857,082	5,332,147
FY 20-21	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	453,860	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	5,883,855
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	415,561	488,588	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	496,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,180	380,139	273,789	239,835	305,163	365,591	439,751	538,127	503,586	5,037,134
FY 13-14	690	444,939	486,018	485,346	470,670	344,176	229,605	230,428	232,236	316,561	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	266,691	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	389,985	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	348,903	348,903	217,336	151,063	131,104	153,927	209,149	237,468	307,171	317,990	3,062,370
TOT Revenues - Average of Twelve Years		498,952	504,940	512,245	468,140	368,015	271,033	232,729	290,718	336,101	396,582	456,618	486,075	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	907,476	-	-	-	-	-	-	-	-	-	2,813,312
Actual TOT Revenue		428,252	432,638	367,997	-	-	-	-	-	-	-	-	-	1,228,886
Difference from Latest 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

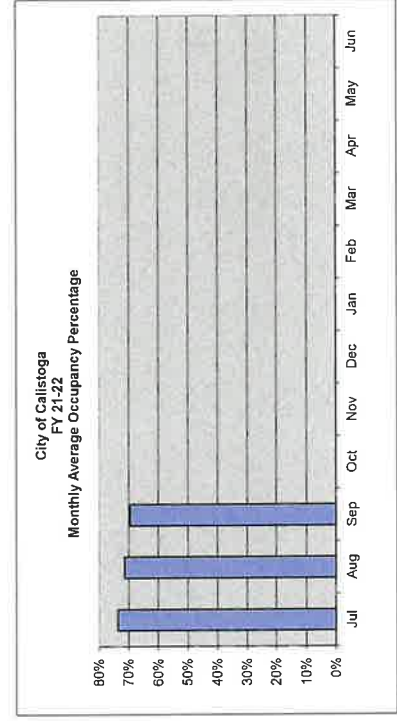
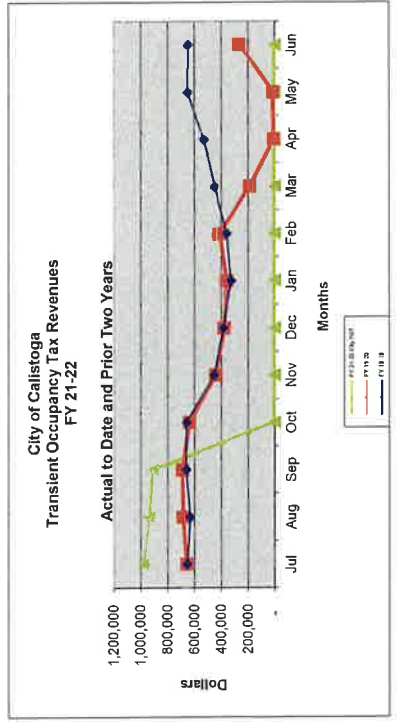


CHART 2

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

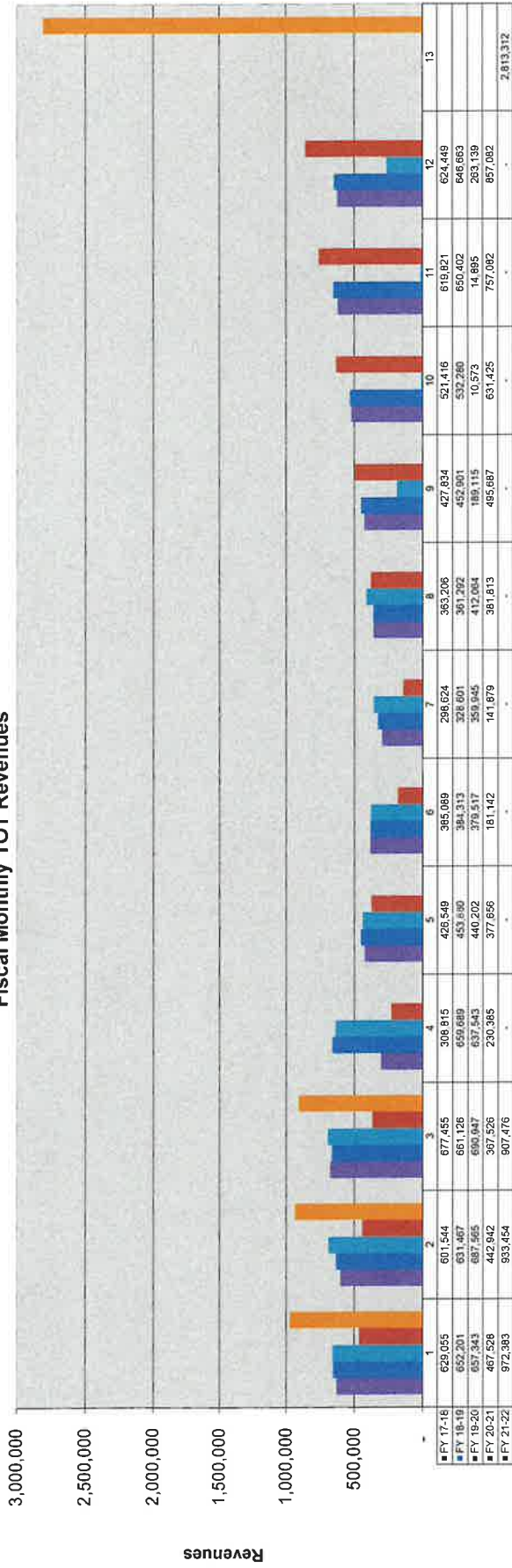
	By Fiscal Years												Completed FY Years Average		
	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Percent of Total Year		Mth	Qtr	Semr	
% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change				
July	444,939	477,303	565,359	616,130	628,055	652,201	657,343	467,528	972,383	108.0%	10.4%				
August	486,018	529,669	568,714	595,142	601,544	631,467	687,565	442,942	933,454	110.7%	10.7%				
September	465,346	478,000	600,312	644,986	677,455	681,126	690,947	387,526	907,476	146.9%	10.7%			31.8%	
October	470,670	508,180	627,462	633,178	308,815	659,689	637,543	230,385	-	-100.0%	10.0%				
November	344,176	380,139	341,000	448,384	426,548	453,880	440,202	377,656	-	-100.0%	7.4%			54.7%	
December	229,605	273,789	314,063	353,219	385,089	384,313	379,517	181,142	-	-100.0%	5.5%			22.9%	
January	230,428	239,835	278,577	273,023	298,624	328,601	359,945	141,879	-	-100.0%	4.7%			5.9%	
February	232,236	305,163	323,754	343,475	363,206	361,292	412,064	381,813	-	-100.0%	7.0%			17.6%	
March	318,561	363,591	385,039	413,561	427,834	452,901	189,115	495,687	-	-100.0%	7.0%			17.6%	
April	372,410	439,751	498,805	488,588	521,416	532,280	10,573	631,425	-	-100.0%	8.0%			9.0%	
May	428,990	538,127	533,365	583,084	619,821	650,402	14,895	757,062	-	-100.0%	10.1%			27.7%	
June	431,077	503,585	502,160	560,016	624,449	646,663	263,139	857,082	-	-100.0%	10.1%			27.7%	
Annual Totals	4,456,456	5,037,134	5,622,939	5,952,806	5,883,856	6,414,815	4,742,848	5,332,147	2,813,312	-47.2%	100.0%	100.0%	100.0%	100.0%	

	By Calendar Year			
	2016	2017	2018	2019
1st Quarter	1,398,303	1,484,972	1,734,385	1,856,258
2nd Quarter	1,044,451	1,162,108	1,365,854	1,434,781
3rd Quarter	781,225	908,589	987,369	1,030,059
4th Quarter	1,232,477	1,481,465	1,534,331	1,631,708
1st Half Trend	3.4%	2,442,754	13.1%	2,647,080
2nd Half Trend	6.9%	2,013,702	12.4%	2,380,054

	By Calendar Year			
	2020	2021	2022	2023
January	278,577	273,023	328,601	141,879
February	323,754	343,475	363,206	412,064
March	385,039	413,561	427,834	452,901
April	488,805	488,588	521,416	495,687
May	533,365	583,084	619,821	650,402
June	502,160	560,016	624,449	646,663
July	616,130	628,055	652,201	681,126
August	595,142	601,544	631,467	687,565
September	644,986	677,455	661,126	690,947
October	633,178	308,815	659,689	637,543
November	448,384	426,548	453,880	440,202
December	353,219	385,089	384,313	379,517
Annual Totals	5,612,739	5,690,273	6,294,026	6,465,255
	5.9%	-2.1%	10.7%	-48.7%

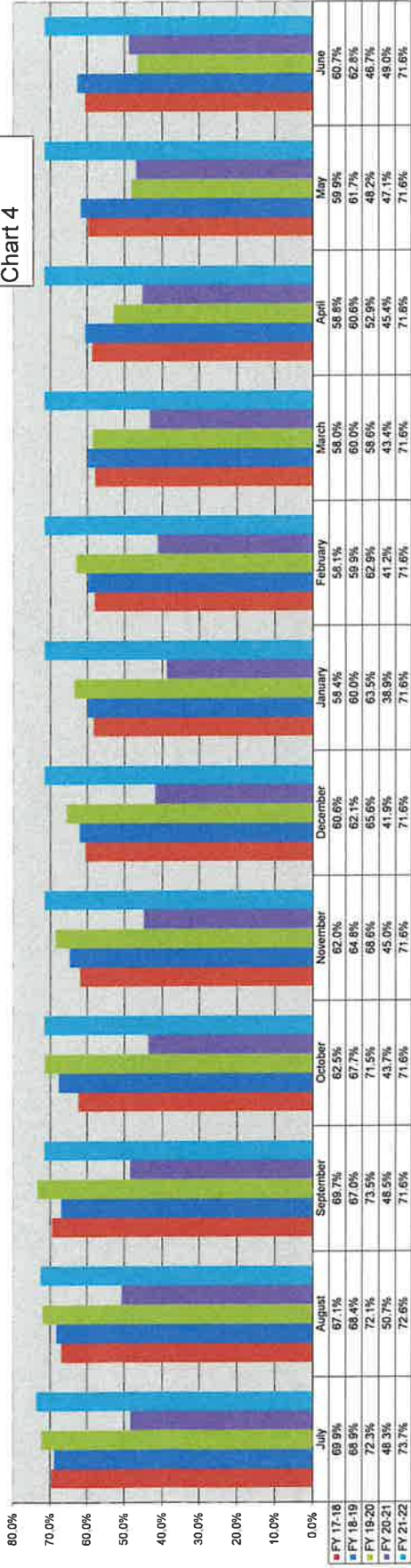
[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in reporting, tax payments and delinquencies
 [2] In July 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.68%

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

