




## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2021-2022

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**REPORT PERIOD:** Collections through December, 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 Fiegel, Senior Accounting Assistant

**DATE:** February 8, 2022

City of Calistoga

CHART 1

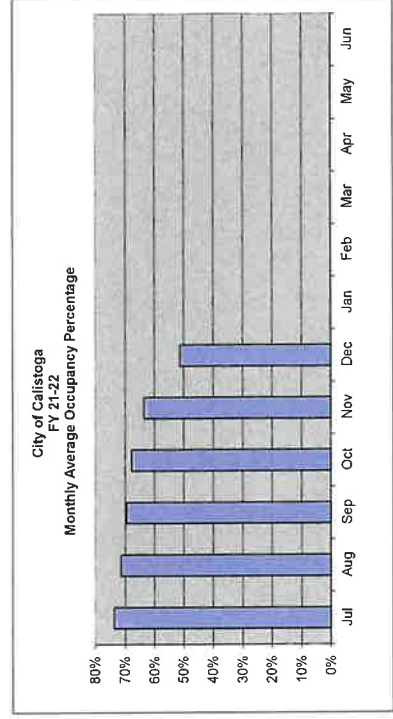
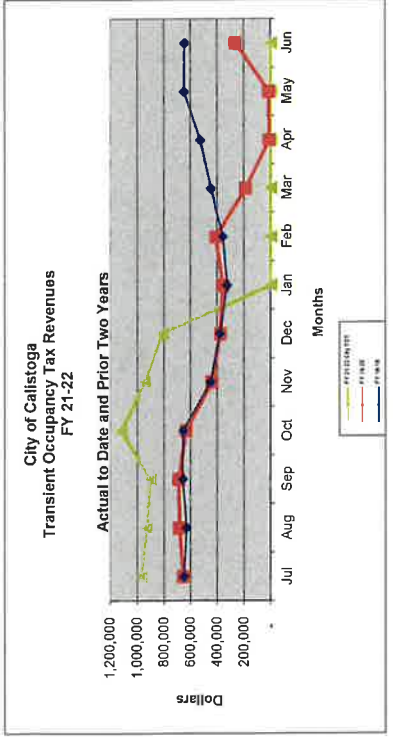
Transient Occupancy Tax/NVTID Revenues  
Cash Flow Actuals and Projections  
Fiscal Year 2021-22

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
<b>TOT &amp; NVTID Revenues</b>														
Average Number of Rooms	796													
FY 21-22 City TOT	12%	972,383	933,454	907,476	1,125,982	947,882	820,259	-	-	-	-	-	-	5,707,435
<b>NVTID Tax</b>														
Local TID Allocation (25%)	2%	40,516	38,894	37,811	46,916	39,495	34,177	-	-	-	-	-	-	237,810
County TID Allocation (74%)		119,927	115,126	111,922	136,871	116,905	101,165	-	-	-	-	-	-	703,917
City Administration (1%)		1,621	1,556	1,512	1,877	1,580	1,367	-	-	-	-	-	-	9,512
<b>Total NVTID Tax</b>		<b>162,064</b>	<b>155,576</b>	<b>151,246</b>	<b>187,664</b>	<b>157,980</b>	<b>136,710</b>	-	-	-	-	-	-	<b>951,239</b>

		July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>Occupancy and Daily Rates</b>														
Room Nights Available		22,909	22,971	22,200	25,015	24,270	25,479	-	-	-	-	-	-	142,844
Room Nights Rented		16,886	16,405	15,450	16,991	15,439	13,038	-	-	-	-	-	-	94,209
Average Occupancy Percentage		74%	71%	70%	68%	64%	51%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	66%
Average Room Rate		\$ 479.88	\$ 474.17	\$ 489.47	\$ 552.24	\$ 511.63	\$ 524.27	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 504.86

Estimates & Projections

		July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>City Transient Occupancy Tax</b>														
Prior years Actuals														
FY 20-21	747	467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,813	485,687	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	189,115	10,573	14,895	283,139	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	677,465	308,815	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	583,094	580,016	5,952,939
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	476,000	508,190	380,139	273,789	239,635	305,163	363,591	439,751	536,127	503,586	5,037,134
FY 13-14	690	444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	318,561	372,410	428,980	431,077	4,456,456
FY 12-13	682	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	285,168	318,797	383,319	386,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	398,283	256,691	208,670	171,864	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	183,018	151,898	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	208,149	237,468	307,171	317,950	3,082,370
TOT Revenues - Average of Twelve Years		499,952	504,940	512,245	466,140	388,015	271,033	232,729	280,718	336,101	386,582	458,618	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	519,986	517,007	5,075,861
Revised Estimate 01/01/21		972,383	933,454	907,476	1,125,982	947,882	820,259	-	-	-	-	-	-	5,707,435
Actual TOT Revenue		428,252	432,638	367,997	598,561	600,663	557,620	-	-	-	-	-	-	2,985,730
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	-



City of Calistoga

City Transient Occupancy Tax Revenues [1] [2]

CHART 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													
	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi											
July	-1.2%	444,939	9.6%	477,303	7.3%	585,359	18.4%	616,130	5.3%	657,343	0.6%	467,528	-28.9%	972,383	108.0%	10.4%							
August	7.2%	488,018	15.4%	528,689	8.2%	566,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.8%	667,865	8.9%	442,942	-35.6%						
September	1.6%	465,348	9.4%	478,000	2.7%	500,312	25.6%	644,988	7.4%	677,455	5.0%	661,126	-2.4%	690,947	4.5%	367,526	-46.6%	907,476	146.9%				
October	3.0%	470,670	14.9%	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%	1,125,982	388.7%				
November	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,384	5.4%	425,549	-4.9%	453,880	6.4%	440,202	-3.0%	377,656	-14.2%	947,882	151.0%				
December	0.1%	229,605	9.9%	272,789	19.2%	314,053	14.7%	353,219	12.5%	385,089	9.0%	384,313	-0.2%	379,517	-1.2%	181,142	-52.3%	820,259	352.8%				
January	8.6%	230,426	23.2%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	296,624	9.4%	328,601	10.0%	359,945	9.8%	141,879	-60.6%	-	-100.0%				
February	-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%	-	-100.0%				
March	14.7%	319,561	7.8%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	189,115	-59.2%	495,687	162.1%	-	-100.0%				
April	5.2%	372,410	16.8%	438,751	18.1%	498,805	13.4%	488,588	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	631,425	5872.1%	-	-100.0%				
May	11.5%	428,990	17.9%	536,127	25.4%	593,365	-0.9%	569,084	9.3%	619,821	6.3%	650,402	4.9%	14,895	-97.7%	757,082	4982.8%	-	-100.0%				
June	4.1%	431,077	8.7%	503,586	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,663	3.6%	263,139	-59.3%	857,082	225.7%	-	-100.0%				
<b>Annual Totals:</b>	<b>4.9%</b>	<b>4,456,456</b>	<b>12.8%</b>	<b>5,037,134</b>	<b>13.0%</b>	<b>5,822,939</b>	<b>11.6%</b>	<b>5,952,806</b>	<b>5.9%</b>	<b>5,889,856</b>	<b>-1.2%</b>	<b>6,414,915</b>	<b>9.0%</b>	<b>4,742,848</b>	<b>-26.1%</b>	<b>5,332,147</b>	<b>12.4%</b>	<b>5,707,435</b>	<b>7.0%</b>	<b>4,319,175</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Fiscal Quarters

	2016	2017	2018	2019	2020	2021													
1st Quarter Trend	2.4%	1,388,303	11.5%	1,484,972	6.2%	1,734,385	18.8%	1,856,259	7.0%	1,908,054	2.8%	1,944,784	1.9%	2,035,855	4.7%	1,277,986	-37.2%	2,813,312	120.1%
2nd Quarter Trend	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,306,654	17.6%	1,434,781	5.0%	1,120,652	-21.9%	1,457,882	33.7%	1,457,262	-2.7%	1,699,184	-45.8%	2,894,123	266.7%
3rd Quarter Trend	7.0%	781,225	12.6%	900,589	16.3%	997,369	8.7%	1,050,059	4.3%	1,089,664	5.8%	1,129,794	4.9%	961,124	-15.9%	1,019,379	6.1%	-	-100.0%
4th Quarter Trend	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.3%	1,765,666	8.2%	1,829,345	3.6%	288,607	-84.2%	2,245,589	678.1%	-	-100.0%
1st Half Trend	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,291,039	6.1%	3,028,606	-8.0%	3,443,117	13.7%	3,483,117	1.5%	2,067,179	-40.8%	5,707,435	176.1%
2nd Half Trend	6.9%	2,013,702	12.4%	2,390,054	19.7%	2,521,700	5.5%	2,661,767	5.6%	2,865,350	7.3%	2,972,138	4.1%	1,248,730	-58.0%	3,264,968	161.3%	-	-100.0%

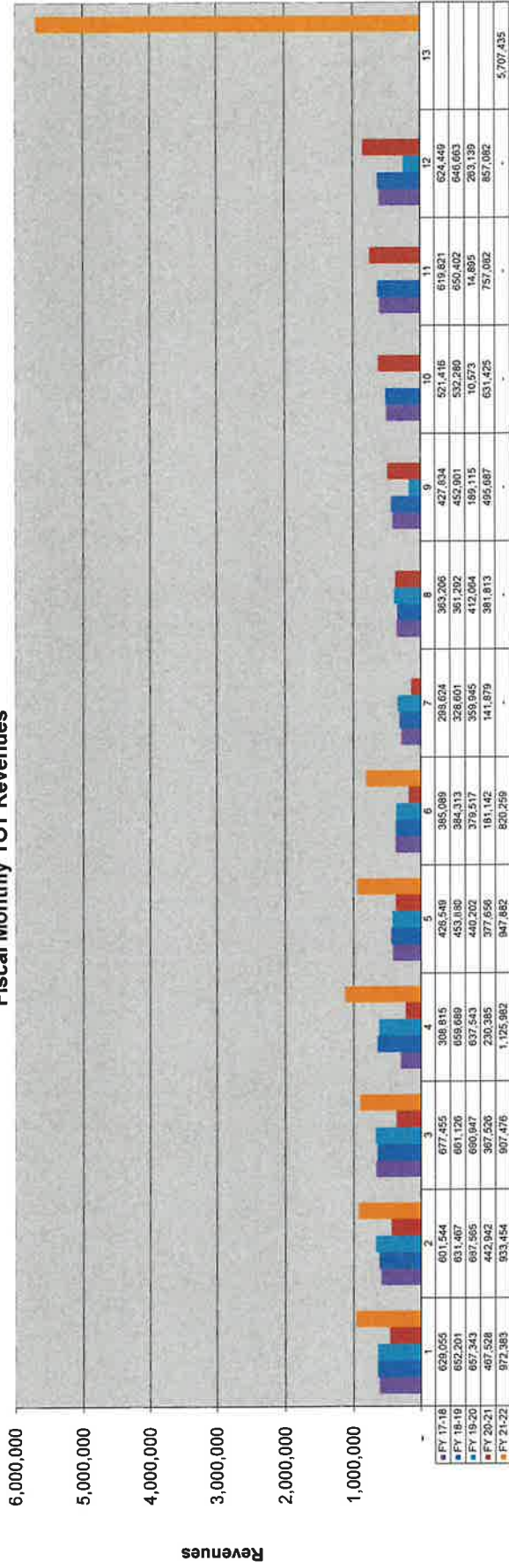
By Calendar Year

	2016	2017	2018	2019	2020	2021
January	278,577	273,023	286,624	328,601	359,945	441,879
February	323,754	343,475	363,206	361,292	412,064	381,813
March	385,039	413,561	427,834	452,901	189,115	495,687
April	488,805	488,588	521,416	532,280	10,573	631,425
May	533,365	583,094	619,821	650,402	14,895	757,082
June	502,160	560,016	624,448	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	934,454
September	644,986	677,455	661,126	690,947	367,526	907,476
October	633,178	306,815	659,689	637,543	230,385	1,125,982
November	448,384	426,549	453,880	440,202	377,656	947,882
December	353,219	395,089	384,313	378,517	181,142	820,259
<b>Annual Totals:</b>	<b>5,812,739</b>	<b>5,690,273</b>	<b>6,298,026</b>	<b>6,465,255</b>	<b>3,316,909</b>	<b>8,972,403</b>
	9.5%	-2.1%	10.7%	2.7%	-46.7%	170.9%

[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 16.65%

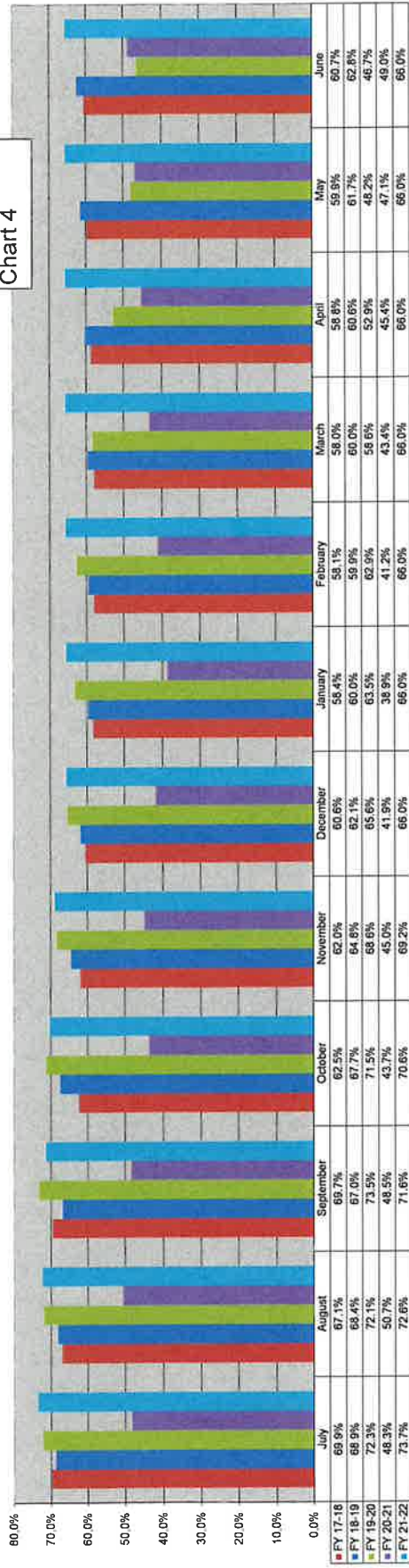
Chart 2

### City of Callistoga Fiscal Monthly TOT Revenues



City of Calistoga  
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga  
Average Monthly Rates - All Types

Chart 5

