




TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2021-2022

REPORT PERIOD: Collections through January 2022
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

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DATE: April 7, 2022

City of Calistoga

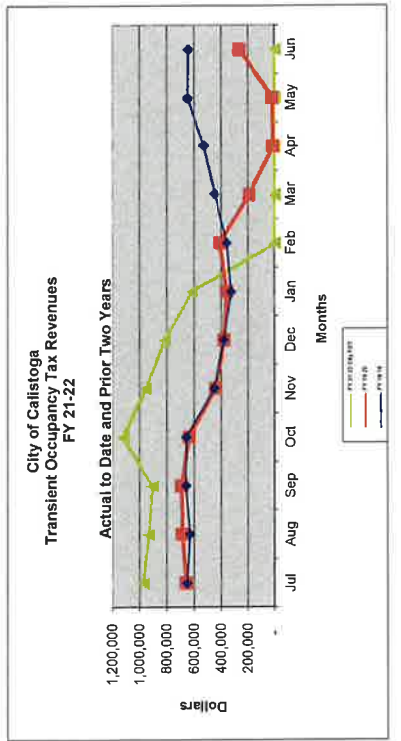
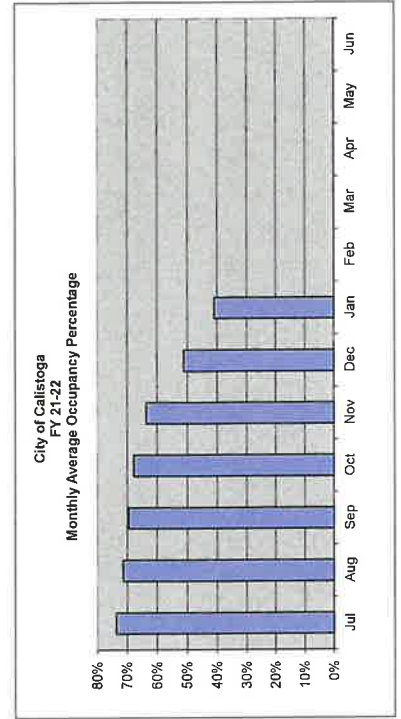
CHART 1

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	Total
TOT & NVTID Revenues	796	972,383	933,454	907,476	1,125,982	958,099	820,259	619,691	-	-	-	-	-	6,337,344
Average Number of Rooms	12%	40,516	38,894	37,811	46,916	39,921	34,177	25,820	-	-	-	-	-	264,056
FY 21-22 City TOT	2%	119,927	115,126	111,922	138,871	118,166	101,165	76,429	-	-	-	-	-	781,606
NVTID Tax		1,621	1,556	1,512	1,877	1,597	1,367	1,033	-	-	-	-	-	10,562
Local TID Allocation (25%)		162,064	155,576	151,246	187,664	159,683	136,710	103,282	-	-	-	-	-	1,056,224
County TID Allocation (74%)		22,909	22,971	22,200	25,015	24,270	25,479	25,172	-	-	-	-	-	188,016
City Administration (1%)		16,886	16,405	15,450	16,991	15,439	13,038	10,319	-	-	-	-	-	104,528
Total NVTID Tax		\$ 479.88	\$ 474.17	\$ 489.47	\$ 552.24	\$ 517.14	\$ 524.27	\$ 500.45	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 505.23

		July	August	September	October	November	December	January	February	March	April	May	June	Total
Occupancy and Daily Rates		74%	71%	70%	68%	64%	51%	41%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	62%
Room Nights Available		16,886	16,405	15,450	16,991	15,439	13,038	10,319	-	-	-	-	-	104,528
Room Nights Rented		\$ 479.88	\$ 474.17	\$ 489.47	\$ 552.24	\$ 517.14	\$ 524.27	\$ 500.45	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 505.23

		Actual												Total
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Estimates & Projections	Avg Rooms	747	467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,813	495,687	631,425	757,082	5,332,147
Prior Years Actuals		744	657,343	687,565	690,947	637,543	440,202	379,517	358,945	412,084	188,115	10,573	14,885	4,742,848
FY 20-21		755	652,201	631,467	661,126	659,689	453,880	384,313	328,601	361,292	452,901	532,280	650,402	6,414,815
FY 18-19		764	629,055	601,544	677,455	308,815	426,549	385,089	298,624	363,206	427,834	521,416	619,821	6,883,856
FY 17-18		764	616,130	595,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,588	583,094	5,922,806
FY 16-17		764	566,359	568,714	600,312	627,462	425,329	314,063	278,577	323,754	385,039	498,805	593,365	5,622,939
FY 15-16		690	477,303	529,669	478,000	508,180	380,139	273,789	239,635	305,163	363,591	439,751	538,127	5,037,134
FY 14-15		690	444,939	488,018	465,346	470,670	344,176	229,605	230,428	232,236	316,561	372,410	428,990	4,456,456
FY 13-14		692	406,000	422,807	425,369	411,105	284,727	208,911	187,041	210,635	295,168	318,797	383,319	3,950,623
FY 12-13		692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,558	257,980	303,037	343,761	3,764,680
FY 11-12		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 10-11		692	309,043	332,157	347,058	348,903	217,335	131,104	153,927	209,149	237,468	307,171	317,990	3,062,370
FY 09-10			498,952	504,940	512,245	468,140	358,015	271,033	232,729	290,718	338,101	386,582	456,818	4,804,348
TOT Revenues - Average of Twelve Years		10.4%	10.5%	10.7%	10.7%	9.7%	7.5%	5.6%	4.8%	6.1%	7.0%	8.0%	9.5%	10.2%
Percent of Total Annual		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
Original Adopted Budget Estimate		972,383	933,454	907,476	1,125,982	958,099	820,259	619,691	-	-	-	-	-	6,337,344
Revised Estimate 01/01/21		428,252	432,638	367,997	598,561	610,860	557,620	394,024	-	-	-	-	-	3,389,972
Actual TOT Revenue														
Difference from Latest Estimate														



City of Callistoga
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	Mh	Qtr	Semi				
July	444,939	477,303	565,359	616,130	629,055	652,201	657,343	467,528	972,383	-1.2%	3.7%	0.0%	0.0%	448,359	10.4%	
August	486,018	529,669	588,714	595,142	601,544	631,467	667,565	442,942	933,454	7.2%	4.6%	8.0%	-35.6%	460,520	10.7%	
September	465,346	478,000	600,312	644,986	677,455	651,126	690,947	367,526	907,476	1.6%	2.7%	4.5%	-46.8%	464,089	10.7%	
October	470,670	508,160	627,462	633,178	308,815	659,689	637,543	230,365	1,125,882	3.0%	0.5%	-3.4%	-63.9%	430,239	10.0%	
November	380,139	344,178	425,329	448,384	426,549	453,880	440,202	377,656	958,099	10.9%	6.4%	-3.0%	-14.2%	319,794	7.4%	
December	228,605	273,789	314,063	353,219	385,089	384,313	379,517	181,142	820,259	0.1%	-0.2%	-1.2%	-52.3%	238,987	5.5%	
January	230,428	239,835	278,577	273,023	298,624	326,601	359,845	141,879	619,691	8.6%	10.0%	9.5%	-60.6%	205,007	4.7%	
February	232,236	305,163	323,754	343,475	363,206	361,292	412,064	381,813	731,425	-3.6%	-0.5%	14.1%	-7.3%	256,425	5.9%	
March	318,551	383,591	413,561	413,561	427,834	452,901	492,115	495,687	300,617	14.7%	7.8%	3.5%	162.1%	300,617	7.0%	
April	372,410	439,751	498,805	486,598	521,416	532,280	510,573	631,425	345,865	5.2%	18.1%	-98.0%	872.1%	345,865	8.0%	
May	428,990	538,127	533,365	583,094	619,821	650,402	14,895	757,082	411,158	11.5%	11.9%	4.9%	-498.8%	411,158	9.5%	
June	431,077	503,586	502,160	560,016	624,449	646,663	263,139	657,082	438,015	4.1%	11.5%	3.6%	225.7%	438,015	10.1%	
Annual Totals	4,456,456	5,037,134	5,622,939	5,952,806	5,883,856	6,414,815	4,742,846	5,332,147	6,337,344	4.9%	13.0%	-26.1%	12.5%	4,318,175	100.0%	
Fiscal Quarters	1,398,303	1,484,972	1,734,385	1,859,259	1,908,054	1,944,784	2,035,655	1,277,995	2,813,312	2.4%	11.5%	6.2%	-37.2%	2,564,425	58.9%	
1st Quarter Trend	1,044,451	1,162,106	1,306,854	1,434,781	1,520,452	1,497,882	1,457,262	789,184	2,504,300	4.6%	15.4%	11.3%	-45.9%	2,504,300	268.0%	
2nd Quarter Trend	781,225	906,589	997,369	1,030,059	1,069,054	1,102,794	961,124	1,019,379	619,691	7.0%	12.6%	16.3%	-6.1%	619,691	-39.2%	
3rd Quarter Trend	1,232,477	1,481,465	1,534,331	1,631,708	1,765,686	1,829,445	288,607	2,245,549	-	6.5%	12.2%	6.3%	678.1%	-	-100.0%	
4th Quarter Trend	2,442,754	2,647,080	3,101,239	3,291,039	3,028,006	3,442,676	3,483,117	2,067,179	5,717,653	3.4%	13.1%	6.4%	-40.8%	5,717,653	176.6%	
1st Half Trend	2,013,702	2,390,054	2,821,700	2,661,167	2,855,350	2,972,138	1,248,730	3,264,668	6,193,691	6.9%	12.4%	18.7%	161.5%	6,193,691	-81.0%	
2nd Half Trend	2,442,754	2,647,080	3,101,239	3,291,039	3,028,006	3,442,676	3,483,117	2,067,179	5,717,653	6.9%	13.1%	6.4%	-40.8%	5,717,653	176.6%	

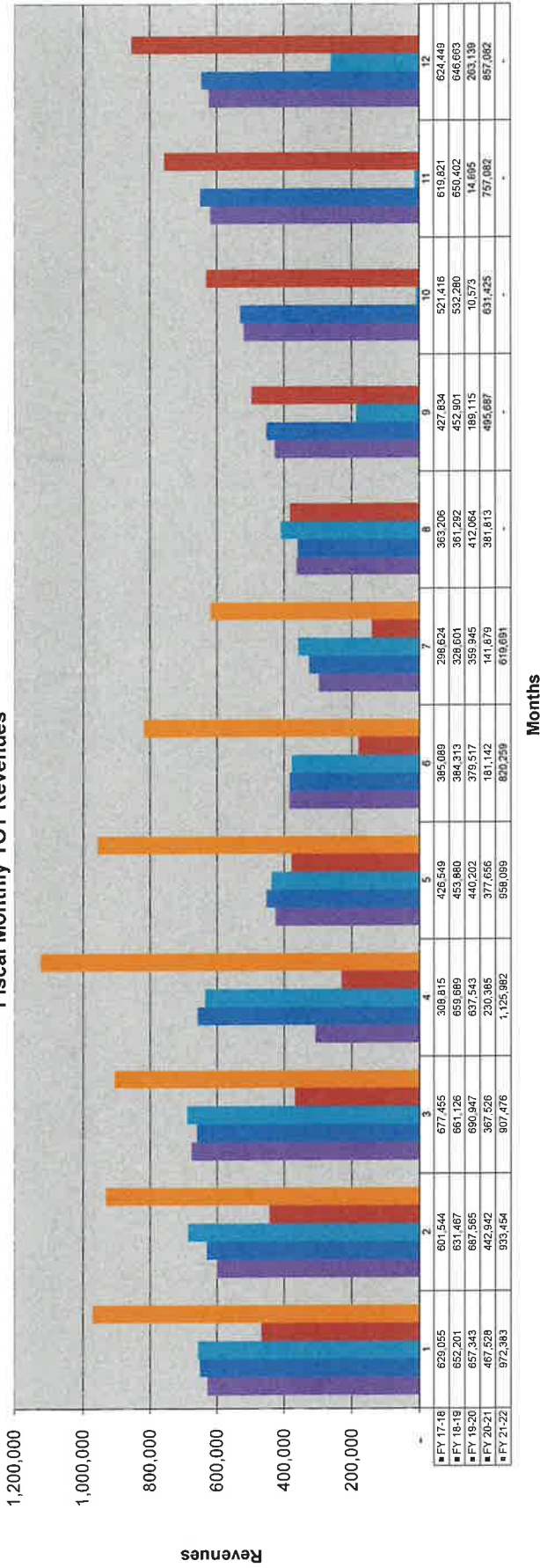
By Calendar Year

	2016	2017	2018	2019	2020	2021
January	278,577	273,023	288,624	328,601	359,845	141,879
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	498,805	486,598	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	624,449	646,663	263,139	857,082
July	616,130	629,055	602,201	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	807,476
October	633,178	308,815	659,689	637,543	230,385	1,125,882
November	448,384	426,549	453,880	440,202	377,656	958,099
December	353,219	385,089	384,313	379,517	181,142	820,259
Annual Totals	5,812,739	5,890,273	6,298,026	6,465,255	3,316,909	8,932,620
	5.9%	5.7%	10.7%	2.7%	-48.7%	170.5%

[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 Calistoga Fiscal Monthly TOT Revenues



City of Calistoga
Monthly Occupancy Rates - All Types

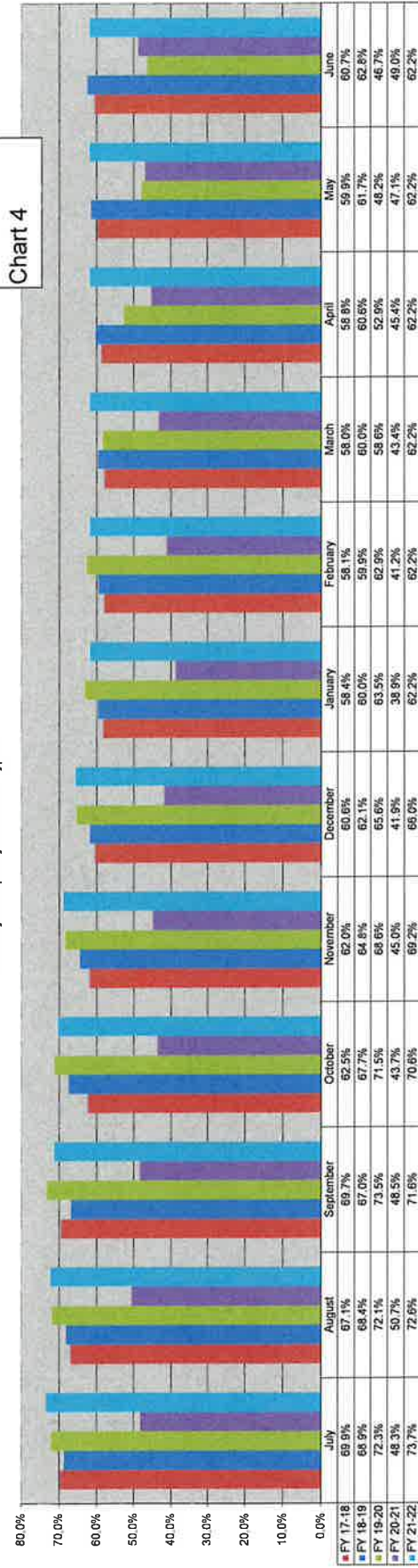


Chart 4

Chart 5

City of Calistoga
Average Monthly Rates - All Types

