



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2021-2022

REPORT PERIOD: Collections through March 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
PREPARED BY: Gloria Leon, Administrative Services Director
Angela Flegel, Senior Accounting Assistant *AF for GL*
DATE: May 18, 2022

City of Calistoga

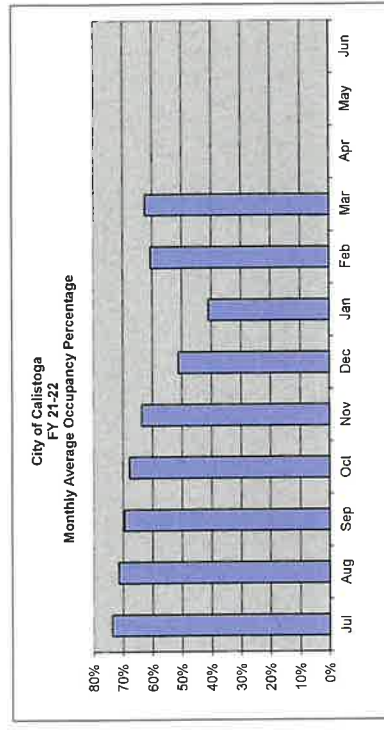
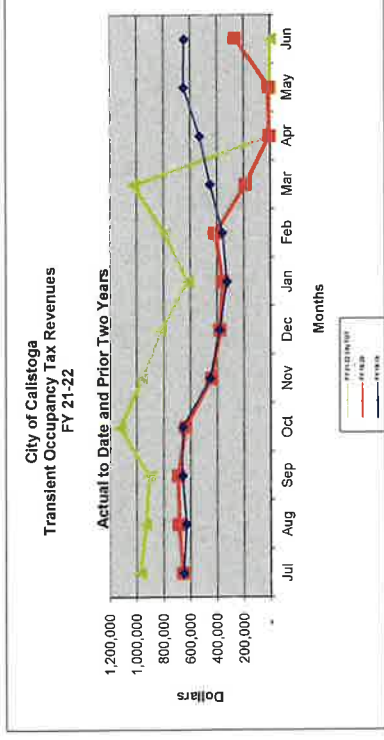
CHART 1

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

TOT & NVTID Revenues		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Average Number of Rooms	796													
FY 21-22 City TOT	12%	972,383	933,454	907,476	1,125,982	958,099	820,259	619,691	791,834	1,024,445	-	-	-	8,153,823
NVTID Tax	2%													
Local TID Allocation (25%)		40,516	38,894	37,811	46,916	39,921	34,177	25,820	32,993	42,685	-	-	-	339,734
County TID Allocation (74%)		119,927	115,126	111,922	138,871	118,166	101,165	76,429	97,660	126,348	-	-	-	1,005,614
City Administration (1%)		1,621	1,556	1,512	1,877	1,367	1,033	1,320	1,320	1,707	-	-	-	13,589
Total NVTID Tax		162,064	155,576	151,246	187,664	159,683	136,710	103,282	131,972	170,741	-	-	-	1,358,937
Occupancy and Daily Rates														
Room Nights Available		22,909	22,971	22,200	25,015	24,270	25,479	25,172	22,568	25,420	-	-	-	216,004
Room Nights Rented		16,886	16,405	15,450	16,991	15,439	13,038	10,319	13,678	15,879	-	-	-	134,085
Average Occupancy Percentage		74%	71%	70%	68%	64%	51%	41%	61%	62%	#DIV/0!	#DIV/0!	#DIV/0!	62%
Average Room Rate		\$ 479.88	\$ 474.17	\$ 489.47	\$ 552.24	\$ 517.14	\$ 524.27	\$ 500.45	\$ 482.43	\$ 537.63	#DIV/0!	#DIV/0!	#DIV/0!	\$ 506.74

Estimates & Projections

City Transient Occupancy Tax	Avg Rooms	Actual												Total			
		July	August	September	October	November	December	January	February	March	April	May	June				
Prior years Actuals																	
FY 20-21	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 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	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	426,548	298,624	363,206	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	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	365,039	499,805	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	363,591	439,751	538,127	503,586	5,037,134			
FY 13-14	690	444,939	488,018	455,346	470,570	344,176	229,605	230,428	232,236	318,561	372,410	428,990	431,077	4,458,456			
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	418,932	399,283	256,691	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	369,985	382,464	241,116	183,018	151,838	182,483	225,227	284,421	321,785	372,828	3,431,506			
FY 09-10	692	309,043	332,157	347,058	348,903	217,338	151,063	131,104	153,927	208,149	237,468	307,171	317,990	3,062,370			
TOT Revenues - Average of Twelve Years		498,952	504,940	512,245	468,140	358,015	271,033	232,729	290,718	336,101	386,592	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	519,966	517,007	5,075,861			
Revised Estimate 01/01/21																	
Actual TOT Revenue		972,383	933,454	907,476	1,125,982	958,099	820,259	619,691	791,834	1,024,445	-	-	-	8,153,823			
Difference from Latest Estimate		428,252	432,638	367,997	596,561	610,880	557,620	394,024	497,146	664,117	-	-	-	4,551,235			



City of Calistoga

City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years										Completed FY Years Average			Percent of Total Year									
	% 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	FY 21-22	% Change	Mth	Qtr	Semr	
July	-1.2%	444,939	8.6%	477,303	7.3%	565,359	18.4%	616,130	9.0%	629,055	2.1%	652,201	3.7%	657,343	0.8%	467,528	-26.9%	972,383	108.0%	448,359	10.4%		
August	7.2%	486,018	15.4%	529,669	8.9%	666,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	687,565	8.9%	442,942	-35.6%	933,454	110.7%	460,520	10.7%		
September	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,965	7.4%	677,455	5.0%	661,126	-2.4%	690,947	4.5%	367,526	-46.8%	907,476	146.9%	464,089	10.7%		
October	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%	230,395	-63.9%	1,125,982	388.7%	430,239	10.0%		
November	10.9%	344,176	20.8%	380,139	10.4%	425,329	11.9%	448,384	5.4%	426,548	-4.9%	453,880	6.4%	440,202	-3.0%	377,656	-14.2%	958,099	163.7%	319,794	7.4%		
December	0.1%	228,605	9.9%	273,789	19.2%	314,063	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%	238,387	5.5%		
January	8.8%	230,428	23.3%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	359,945	9.5%	141,879	-60.6%	619,691	336.8%	205,087	4.7%		
February	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	361,282	-0.5%	412,064	14.1%	381,813	-7.3%	781,834	107.4%	256,425	5.9%		
March	14.7%	318,511	7.9%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	489,115	-8.2%	495,667	162.1%	1,024,445	106.7%	300,617	7.0%		
April	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	631,425	872.1%	-	-100.0%	345,885	8.0%		
May	11.5%	428,990	11.9%	538,127	25.0%	533,365	-0.9%	583,094	9.3%	619,821	6.3%	650,402	4.9%	14,895	-97.7%	757,082	4982.6%	-	-100.0%	388,677	7.0%		
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%	411,158	9.5%		
Annual Totals	4.9%	4,456,456	12.8%	5,037,134	13.0%	5,622,939	11.6%	5,952,806	5.9%	5,883,856	-1.2%	6,314,815	9.0%	4,742,848	-28.1%	5,332,147	12.4%	8,153,623	52.8%	4,319,175	100.0%	100.0%	100.0%

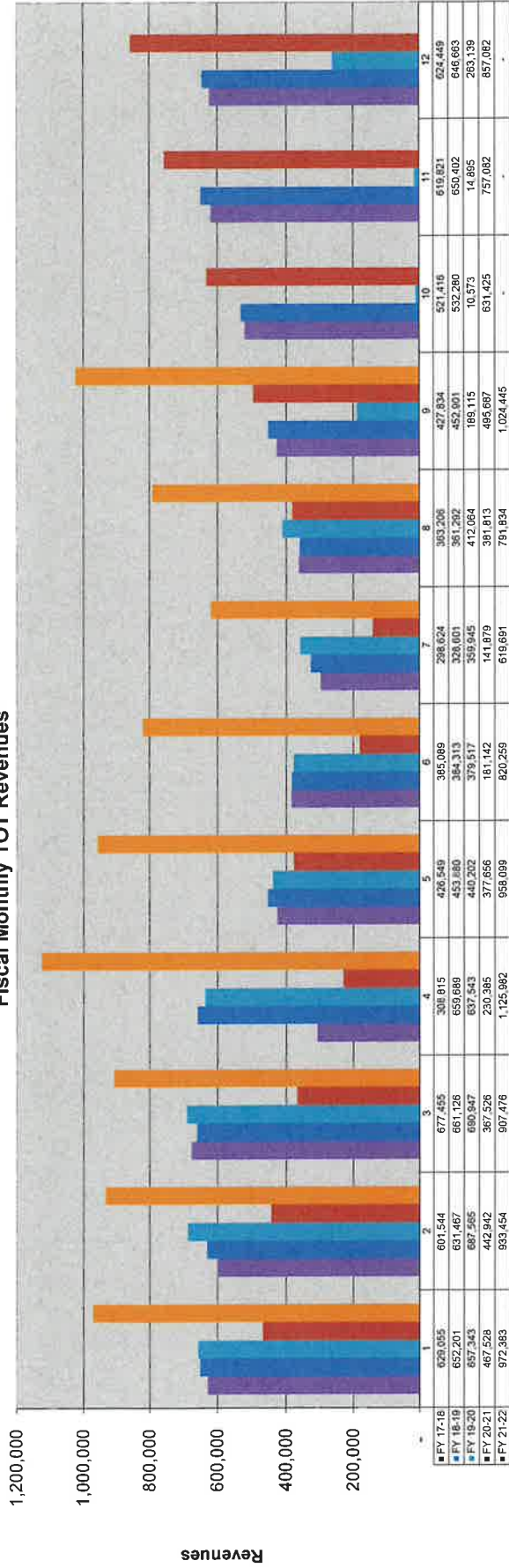
	By Calendar Year										Completed Cal Years Average			Percent of Total Year										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	
1st Quarter	278,577	273,023	298,624	328,601	358,945	141,879	1,552,259	7.0%	1,906,054	2.8%	1,944,794	1.9%	2,035,855	4.7%	1,277,999	-37.2%	2,813,312	120.1%	2,813,312	120.1%	205,087	4.5%		
2nd Quarter	323,754	343,475	363,206	361,282	412,064	381,813	1,434,781	5.0%	1,120,452	-21.9%	1,487,882	33.7%	1,457,262	-2.7%	789,184	-45.9%	2,904,340	268.0%	2,904,340	268.0%	256,425	5.6%		
3rd Quarter	498,805	488,598	521,416	532,280	10,573	631,425	1,000,059	4.3%	1,089,664	5.8%	1,142,784	4.9%	961,724	-15.8%	1,019,379	6.1%	2,435,970	139.0%	2,435,970	139.0%	300,617	6.5%		
4th Quarter	533,365	583,094	619,821	650,402	14,895	757,082	1,631,708	6.3%	1,765,686	8.2%	1,829,345	3.6%	286,607	-84.2%	2,245,589	878.1%	-	-100.0%	-	-100.0%	345,885	7.5%		
1st Half	342,331	344,176	363,206	363,206	363,206	363,206	1,277,999	6.1%	1,277,999	6.1%	1,277,999	6.1%	1,277,999	6.1%	1,277,999	6.1%	1,277,999	6.1%	1,277,999	6.1%	205,087	4.5%		
2nd Half	498,805	498,805	498,805	498,805	498,805	498,805	1,354,709	5.6%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
Annual Totals	5,812,739	5,690,273	6,299,026	6,465,255	3,316,909	8,982,620	5,952,806	5.9%	5,883,856	-1.2%	6,314,815	9.0%	4,742,848	-28.1%	5,332,147	12.4%	8,153,623	52.8%	4,319,175	100.0%	4,596,042	100.0%	100.0%	100.0%

	By Calendar Year										Completed Cal Years Average			Percent of Total Year										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	
January	278,577	273,023	298,624	328,601	358,945	141,879	1,552,259	7.0%	1,906,054	2.8%	1,944,794	1.9%	2,035,855	4.7%	1,277,999	-37.2%	2,813,312	120.1%	2,813,312	120.1%	205,087	4.5%		
February	323,754	343,475	363,206	361,282	412,064	381,813	1,434,781	5.0%	1,120,452	-21.9%	1,487,882	33.7%	1,457,262	-2.7%	789,184	-45.9%	2,904,340	268.0%	2,904,340	268.0%	256,425	5.6%		
March	498,805	488,598	521,416	532,280	10,573	631,425	1,000,059	4.3%	1,089,664	5.8%	1,142,784	4.9%	961,724	-15.8%	1,019,379	6.1%	2,435,970	139.0%	2,435,970	139.0%	300,617	6.5%		
April	533,365	583,094	619,821	650,402	14,895	757,082	1,631,708	6.3%	1,765,686	8.2%	1,829,345	3.6%	286,607	-84.2%	2,245,589	878.1%	-	-100.0%	-	-100.0%	345,885	7.5%		
May	502,160	560,016	624,449	646,663	263,139	857,082	1,354,709	6.1%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
June	616,130	629,055	652,201	657,343	467,328	972,383	1,354,709	6.1%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
July	595,142	601,544	631,467	687,565	442,942	933,454	1,354,709	6.1%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
August	644,986	677,455	661,126	690,947	367,526	907,476	1,354,709	6.1%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
September	633,178	308,815	659,689	637,543	230,385	1,125,982	1,354,709	6.1%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
October	448,384	426,549	453,880	440,202	377,658	958,099	1,354,709	6.1%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
November	363,219	365,089	364,313	378,517	181,142	800,259	1,354,709	6.1%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
December	448,384	426,549	453,880	440,202	377,658	958,099	1,354,709	6.1%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	1,611,687	7.3%	256,425	5.6%		
Annual Totals	5,812,739	5,690,273	6,299,026	6,465,255	3,316,909	8,982,620	5,952,806	5.9%	5,883,856	-1.2%	6,314,815	9.0%	4,742,848	-28.1%	5,332,147	12.4%	8,153,623	52.8%	4,319,175	100.0%	4,596,042	100.0%	100.0%	100.0%

[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 2016 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.66%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues



Months

City of Calistoga
Monthly Occupancy Rates - All Types

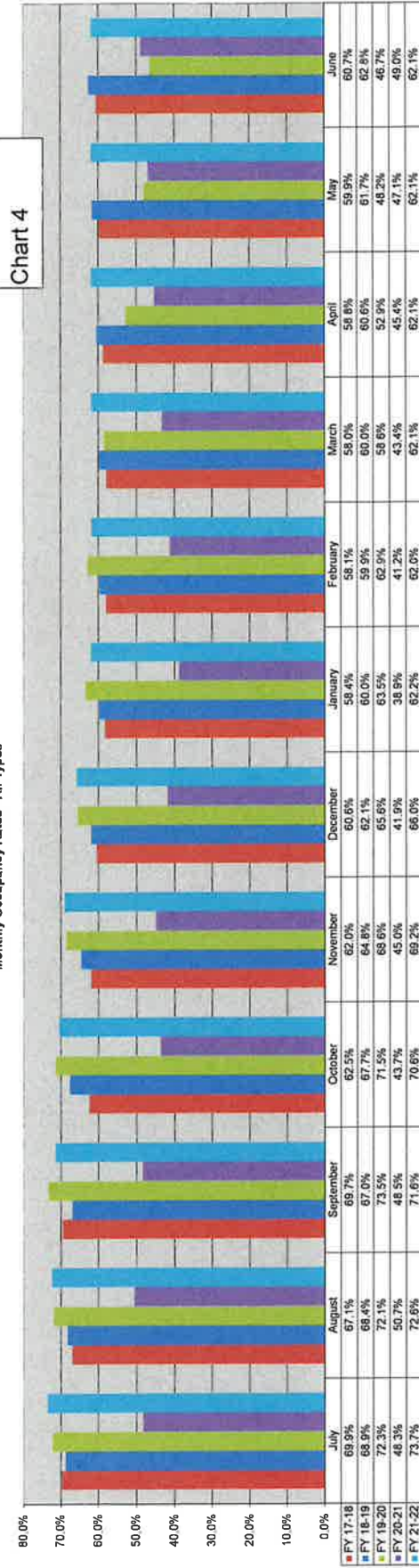


Chart 4

Chart 5

City of Calistoga
Average Monthly Rates - All Types

