



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2021-2022

REPORT PERIOD: Collections through April 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

DATE: June 4, 2022

City of Calistoga

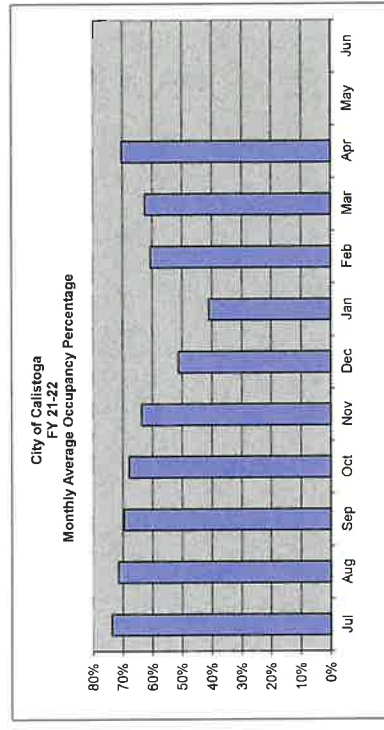
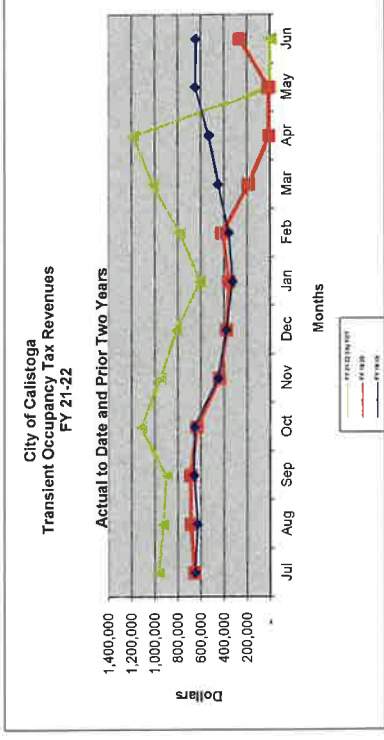
CHART 1

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

		Actual	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
TOT & NVTID Revenues		796													
Average Number of Rooms	12%	972,383	933,454	907,476	1,125,982	958,099	820,259	619,691	791,834	1,024,445	#####	-	-	-	9,342,187
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	49,524	-	-	-	389,258
County TID Allocation (74%)		119,927	115,126	111,922	138,871	118,166	101,185	76,429	97,660	126,348	146,590	-	-	-	1,152,203
City Administration (1%)		1,621	1,556	1,512	1,877	1,597	1,033	1,320	1,707	1,981	1,981	-	-	-	15,570
Total NVTID Tax		162,064	155,576	151,246	187,664	159,683	136,710	103,282	131,972	170,741	198,094	-	-	-	1,557,031
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	24,750	-	-	-	240,754
Room Nights Rented		16,886	16,405	15,450	16,991	15,439	13,038	10,319	13,678	15,879	17,400	-	-	-	151,485
Average Occupancy Percentage		74%	71%	70%	68%	64%	51%	41%	61%	62%	70%	#DIV/0!	#DIV/0!	#DIV/0!	63%
Average Room Rate		\$ 479.88	\$ 474.17	\$ 489.47	\$ 552.24	\$ 517.14	\$ 524.27	\$ 500.45	\$ 482.43	\$ 537.63	\$ 569.24	#DIV/0!	#DIV/0!	#DIV/0!	\$ 513.92

Estimates & Projections

		Actual	July	Aug	September	October	November	December	January	February	March	April	May	June	Total
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	381,813	495,687	631,425	757,082	857,082	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	263,139	4,742,848
FY 18-19	755	652,201	631,467	661,126	659,689	453,860	384,313	328,601	361,282	452,901	532,280	650,402	646,663	646,663	6,414,615
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	624,449	5,883,856
FY 16-17	764	616,130	585,142	644,986	633,178	448,384	353,219	273,023	343,475	413,561	488,598	563,094	560,016	560,016	5,952,806
FY 15-16	764	565,359	568,714	600,312	627,462	426,329	314,063	278,577	323,754	385,039	486,805	533,365	502,160	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	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	428,990	431,077	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	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,568	257,380	303,037	343,761	381,169	381,169	3,764,890
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	183,018	151,838	182,493	225,227	284,421	321,785	372,828	372,828	3,431,506
FY 09-10	692	309,043	332,157	347,058	349,303	217,336	151,063	131,104	153,927	209,149	237,488	307,171	317,990	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	386,582	456,818	488,075	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%	10.2%	100.0%
Original Adopted Budget Estimate															
Revised Estimate 01/01/21		544,131	500,816	539,479	527,421	347,219	262,639	225,667	294,688	360,328	436,470	519,996	517,007	517,007	5,076,861
Actual TOT Revenue		972,383	933,454	907,476	1,125,982	958,099	820,250	616,691	791,834	1,024,445	1,186,564	519,996	540,826	540,826	10,400,000
Difference from Latest Estimate		(0)	0	0	0	0	0	0	0	0	0	0	0	0	1,060,822



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	Mth	Qtr	Semr	Mth	Qtr	Semr	
July	444,939	477,303	585,359	616,130	629,055	652,201	657,343	467,528	972,383	10.4%			448,359	10.4%		
August	529,669	529,669	588,714	595,142	601,544	631,467	667,565	442,942	933,454	11.0%			460,520	10.7%		
September	465,346	478,000	600,312	644,986	674,455	661,128	690,947	367,526	907,476	14.8%			484,089	10.7%	31.8%	
October	470,070	508,180	627,482	633,178	306,815	659,689	637,543	230,385	1,125,862	38.8%			430,239	10.0%		
November	344,176	380,139	425,329	448,384	426,549	453,880	440,202	377,656	959,099	15.3%			319,784	7.4%		
December	229,053	273,788	314,063	353,219	385,088	384,313	379,517	181,142	820,259	35.2%			238,987	5.5%	22.9%	
January	230,428	239,835	278,577	273,023	298,624	328,601	359,945	141,879	619,691	33.6%			205,087	4.7%		
February	232,236	305,163	323,754	343,475	363,206	361,292	412,064	381,813	791,834	107.4%			256,425	5.9%		
March	372,410	363,591	385,039	413,561	427,834	452,901	189,115	495,687	1,024,445	106.7%			300,617	7.0%	17.8%	
April	318,110	439,751	498,805	488,598	521,416	532,280	10,573	631,425	1,188,564	88.2%			345,885	8.0%		
May	428,990	539,127	533,365	593,094	619,821	630,402	14,895	757,082	1,024,445	107.4%			411,158	9.5%		
June	431,077	503,586	502,180	560,016	624,449	646,663	263,138	857,082	934,187	100.0%			438,015	10.1%	27.7%	
Annual Totals	4,456,456	5,037,134	5,622,939	5,952,806	5,883,056	6,414,815	4,742,848	5,332,147	9,342,187	76.2%			4,318,375	100.0%	100.0%	

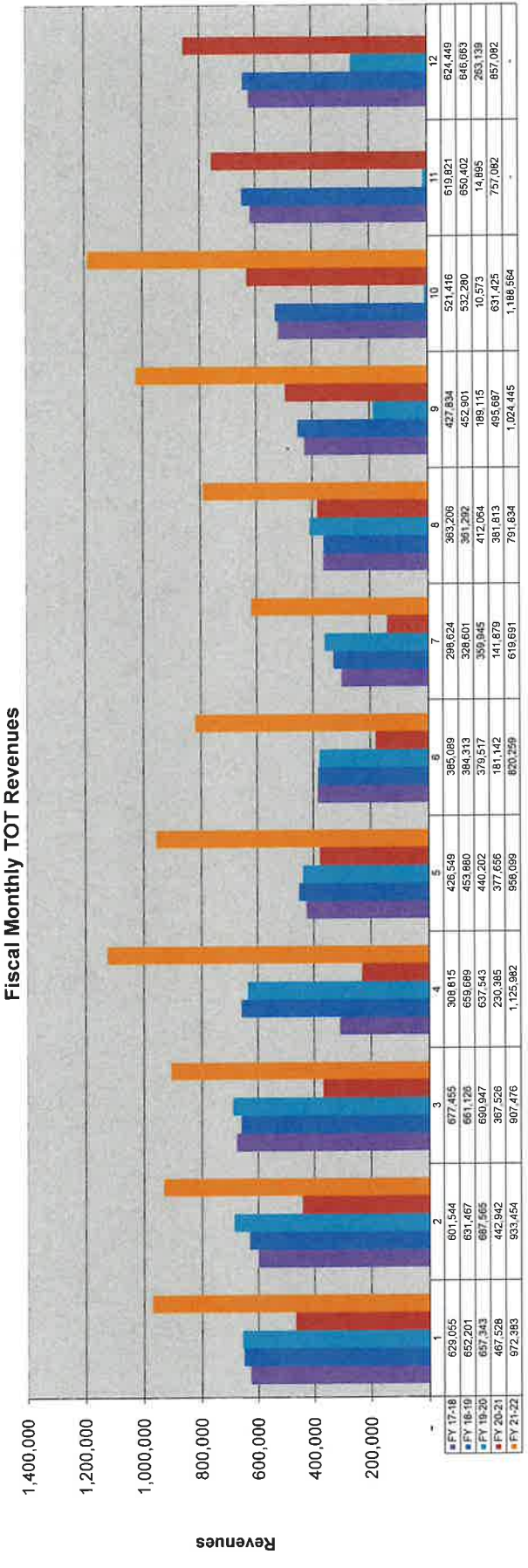
	By Calendar Year										Completed Cal Years Average			Percent of Total Year		
	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Mth	Qtr	Semr	
1st Quarter Trend	278,577	273,023	299,624	328,601	1,414,972	1,734,385	1,656,259	1,908,054	2,039,655	1,944,794	1,944,794	1,277,966	4.5%			
2nd Quarter Trend	323,764	343,475	363,206	361,292	412,064	381,813	1,368,854	1,120,452	1,457,262	1,457,262	1,457,262	769,184	5.6%			
3rd Quarter Trend	385,039	413,561	427,834	452,901	498,687	488,598	887,369	1,099,664	961,124	1,019,379	961,124	2,435,970	6.5%	16.6%		
4th Quarter Trend	7.0%	7.0%	12.8%	16.3%	16.3%	16.3%	1,030,059	1,099,664	1,099,664	1,099,664	1,099,664	2,245,589	7.5%			
1st Half Trend	3.4%	2,442,754	13.1%	2,667,080	8.4%	3,101,239	3,291,033	3,028,508	3,403,117	3,403,117	3,403,117	2,087,170	8.9%	26.0%		
2nd Half Trend	6.9%	2,013,702	12.4%	2,390,054	16.7%	2,521,700	2,661,767	2,855,550	2,972,138	2,972,138	2,972,138	3,264,868	10.7%			
Annual Totals	5,812,739	5,690,273	6,299,026	6,465,255	3,316,909	8,982,620	5,952,806	5,883,056	6,414,815	9.0%	9.0%	5,332,147	100.0%	100.0%	100.0%	

	By Calendar Year										Completed Cal Years Average			Percent of Total Year		
	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Mth	Qtr	Semr	
1st Quarter Trend	278,577	273,023	299,624	328,601	1,414,972	1,734,385	1,656,259	1,908,054	2,039,655	1,944,794	1,944,794	1,277,966	4.5%			
2nd Quarter Trend	323,764	343,475	363,206	361,292	412,064	381,813	1,368,854	1,120,452	1,457,262	1,457,262	1,457,262	769,184	5.6%			
3rd Quarter Trend	385,039	413,561	427,834	452,901	498,687	488,598	887,369	1,099,664	961,124	1,019,379	961,124	2,435,970	6.5%	16.6%		
4th Quarter Trend	7.0%	7.0%	12.8%	16.3%	16.3%	16.3%	1,030,059	1,099,664	1,099,664	1,099,664	1,099,664	2,245,589	7.5%			
1st Half Trend	3.4%	2,442,754	13.1%	2,667,080	8.4%	3,101,239	3,291,033	3,028,508	3,403,117	3,403,117	3,403,117	2,087,170	8.9%	26.0%		
2nd Half Trend	6.9%	2,013,702	12.4%	2,390,054	16.7%	2,521,700	2,661,767	2,855,550	2,972,138	2,972,138	2,972,138	3,264,868	10.7%			
Annual Totals	5,812,739	5,690,273	6,299,026	6,465,255	3,316,909	8,982,620	5,952,806	5,883,056	6,414,815	9.0%	9.0%	5,332,147	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 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 10.06%

Chart 3

City of Calistoga Fiscal Monthly TOT Revenues



City of Callistoga
Monthly Occupancy Rates - All Types

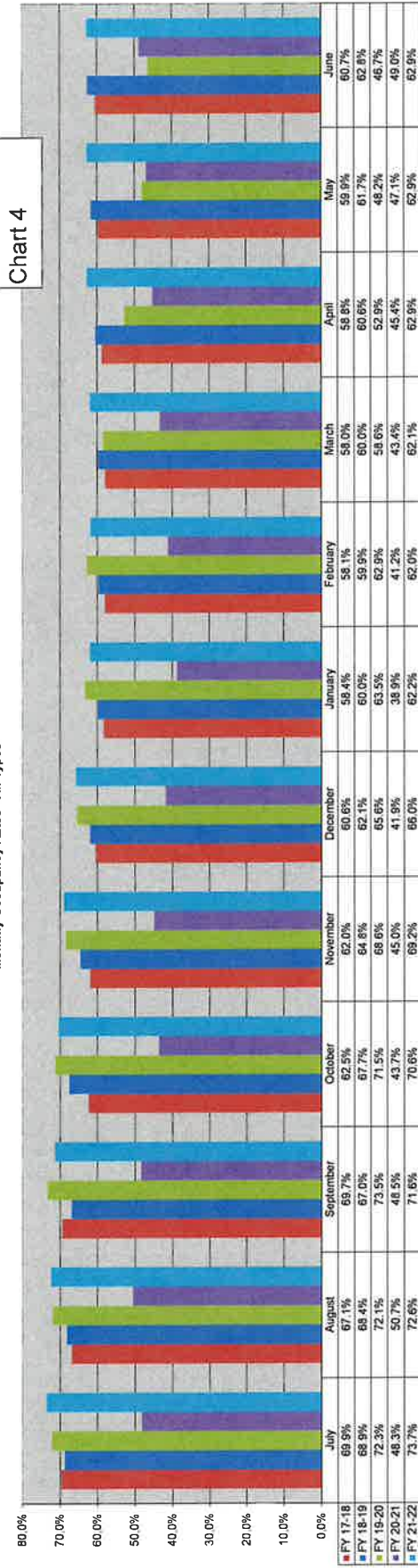


Chart 4

City of Calistoga
Average Monthly Rates - All Types

Chart 5

