



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2021-2022

REPORT PERIOD: Collections through June, 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: Jovani Carrillo, Accounting Assistant

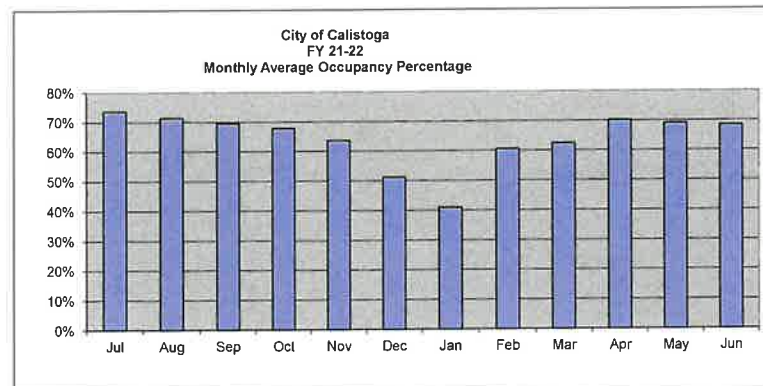
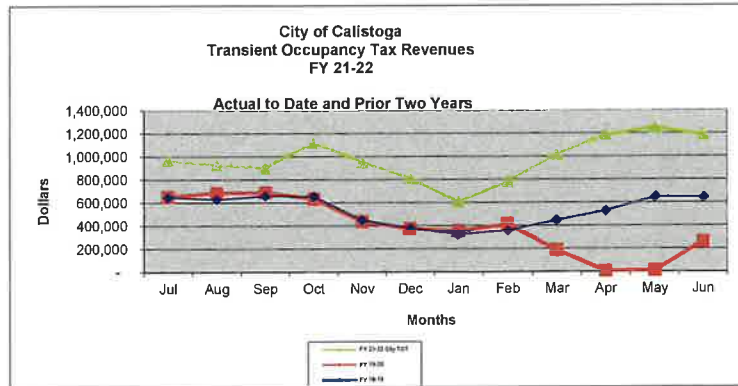
DATE: August 17, 2022

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	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	1,188,564	1,254,242	1,190,030	11,786,459
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	52,260	49,585	491,102
County TID Allocation (74%)		119,927	115,126	111,922	138,871	118,166	101,165	76,429	97,660	126,348	146,590	154,690	146,770	1,453,663
City Administration (1%)		1,621	1,556	1,512	1,877	1,597	1,367	1,033	1,320	1,707	1,981	2,090	1,983	19,644
Total NVTID Tax		162,064	155,576	151,246	187,664	159,683	136,710	103,282	131,972	170,741	198,094	209,040	198,338	1,964,410

Occupancy and Daily Rates		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Room Nights Available		22,909	22,971	22,200	25,015	24,270	25,479	25,172	22,568	25,420	24,750	25,227	24,860	290,841
Room Nights Rented		16,886	16,405	15,450	16,991	15,439	13,038	10,319	13,678	15,879	17,400	17,446	17,028	185,959
Average Occupancy Percentage		74%	71%	70%	68%	64%	51%	41%	61%	62%	70%	69%	68%	64%
Average Room Rate		\$ 479.88	\$ 474.17	\$ 489.47	\$ 552.24	\$ 517.14	\$ 524.27	\$ 500.45	\$ 482.43	\$ 537.63	\$ 569.24	\$ 599.11	\$ 582.39	\$ 528.18

Estimates & Projections		Actual												Total
City Transient Occupancy Tax	Avg Rooms	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	631,467	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	784	629,055	601,544	677,455	308,815	426,549	385,089	298,624	363,206	427,834	521,416	619,821	624,449	5,883,858
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	385,039	498,805	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	465,346	470,670	344,176	229,605	230,428	232,236	318,561	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	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	182,493	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	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	358,015	271,033	232,729	290,718	336,101	386,582	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	519,996	517,007	5,075,861
Revised Estimate 01/01/21		972,383	933,454	907,476	1,125,982	958,099	820,250	616,691	791,834	1,024,445	1,188,564	1,254,242	1,190,030	10,400,000
Actual TOT Revenue		972,383	933,454	907,476	1,125,982	958,099	820,250	616,691	791,834	1,024,445	1,188,564	1,254,242	1,190,030	11,783,450
Difference from Latest Estimate		(0)	0	0	0	(0)	-	-	(0)	0	(0)	734,246	-	734,247



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

CHART 2

By Fiscal Years

	% Change	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		Completed FY Years Average	Percent of Total Year		
			% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		Mth		Qtr	Semi	
July	-1.2%	444,939	9.6%	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	-28.9%	972,383	108.0%	448,359	10.4%		
August	7.2%	488,018	15.4%	528,669	8.5%	568,714	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%	644,966	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%	31.8%	
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%	230,385	-63.9%	1,125,982	388.7%	430,239	10.0%		
November	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	448,384	5.4%	426,549	-4.9%	453,880	6.4%	440,202	-3.0%	377,656	-14.2%	958,099	153.7%	319,794	7.4%		
December	0.1%	229,605	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%	238,987	5.5%	22.9%	54.7%
January	8.8%	230,428	23.2%	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	336.6%	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%	361,292	-0.5%	412,064	14.1%	381,813	-7.3%	791,834	107.4%	256,425	5.9%		
March	14.7%	316,561	7.9%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,801	5.9%	189,115	-58.2%	495,687	162.1%	1,024,445	106.7%	300,617	7.0%	17.6%	
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	5872.1%	1,188,564	88.2%	345,885	8.0%		
May	11.5%	428,990	11.9%	536,127	25.4%	533,365	-0.9%	583,094	9.3%	619,821	6.3%	650,402	4.8%	14,895	-97.7%	757,082	4982.8%	1,254,242	65.7%	411,158	9.5%		
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%	1,190,030	38.8%	438,015	10.1%	27.7%	45.3%
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%	6,414,815	9.0%	4,742,848	-26.1%	5,332,147	12.4%	11,786,459	121.0%	4,319,175	100.0%	100.0%	100.0%

Fiscal Quarters

1st Quarter Trend	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	2,035,855	4.7%	1,277,996	-37.2%	2,813,312	120.1%			
2nd Quarter Trend	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,854	17.6%	1,434,781	5.0%	1,120,452	-21.9%	1,497,882	33.7%	1,457,262	-2.7%	789,184	-45.8%	2,904,340	288.0%			
3rd Quarter Trend	7.0%	781,225	12.8%	908,589	16.3%	987,369	8.7%	1,030,059	4.3%	1,089,664	5.8%	1,142,794	4.9%	961,124	-15.9%	1,019,379	6.1%	2,435,970	139.0%			
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%	1,765,686	8.2%	1,829,345	3.6%	288,607	-84.2%	2,245,589	678.1%	3,632,836	81.8%			
1st Half Trend	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,281,039	6.1%	3,028,506	-8.0%	3,442,676	13.7%	3,493,117	1.5%	2,067,179	-40.8%	5,717,653	176.6%			
2nd Half Trend	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.5%	2,661,767	5.6%	2,855,350	7.3%	2,972,138	4.1%	1,249,730	-58.0%	3,264,968	161.3%	6,068,807	85.9%			

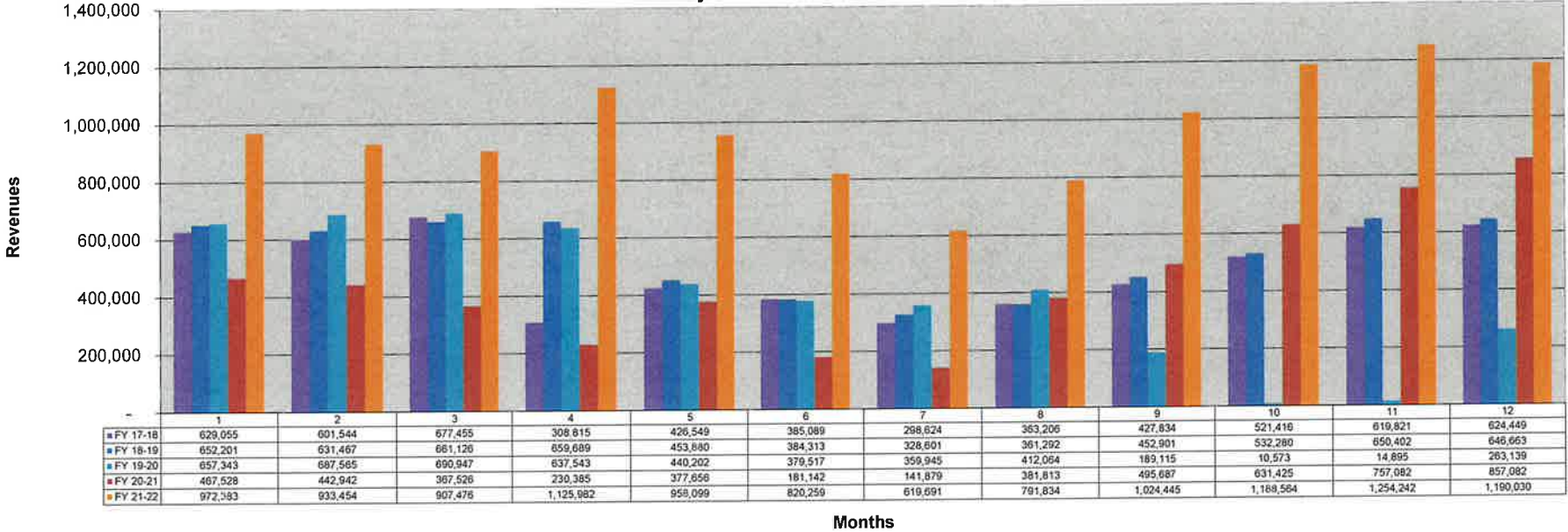
By Calendar Year

	2016	2017	2018	2019	2020	2021	2022
January	278,577	273,023	298,624	328,801	359,945	141,879	619,691
February	323,754	343,475	363,206	361,292	412,064	381,813	791,834
March	385,039	413,561	427,834	452,901	189,115	495,687	1,024,445
April	498,805	488,598	521,416	532,280	10,573	631,425	1,188,564
May	533,365	583,094	619,821	650,402	14,895	757,082	1,254,242
June	502,160	560,016	624,449	646,663	263,139	857,082	1,190,030
July	616,130	629,055	652,201	657,343	467,528	972,383	
August	595,142	601,544	631,467	667,565	442,942	933,454	
September	644,966	677,455	681,126	690,947	367,526	907,476	
October	633,178	308,815	659,689	637,543	230,385	1,125,982	
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	5,690,273	6,298,026	6,465,255	3,316,909	8,982,620	
	5.9%	-2.1%	10.7%	2.7%	-48.7%	170.8%	

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
205,087	4.5%		
256,425	5.6%		
300,617	6.5%	16.6%	
345,885	7.5%		
411,158	8.9%		
438,015	9.5%	26.0%	42.6%
493,668	10.7%		
503,083	10.9%		
505,165	11.0%	32.7%	
484,929	10.6%		
389,268	8.0%		
282,742	6.2%	24.7%	57.4%
4,596,042	100.0%	100.0%	100.0%

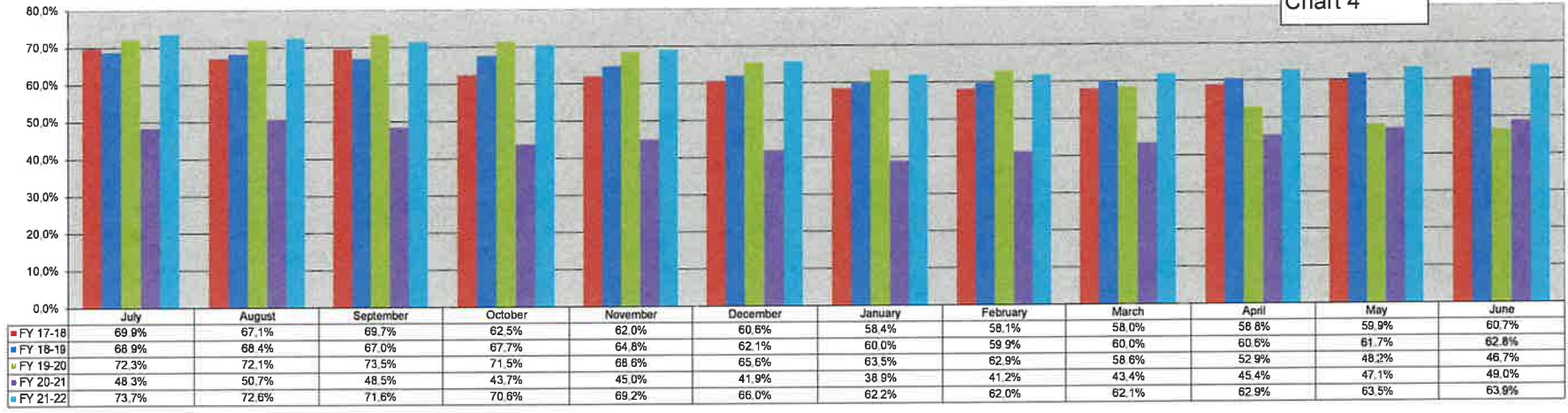
[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in reporting, tax payments and delinquencies
 [2] in July 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.66%

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

