



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2022-2023

REPORT PERIOD: Collections through August, 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, Administrative Services Technician

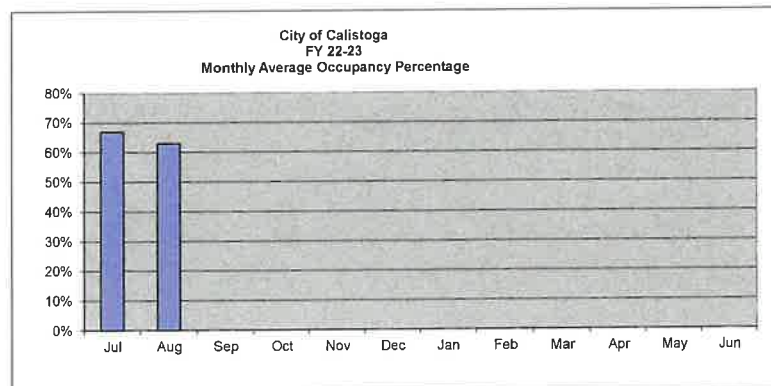
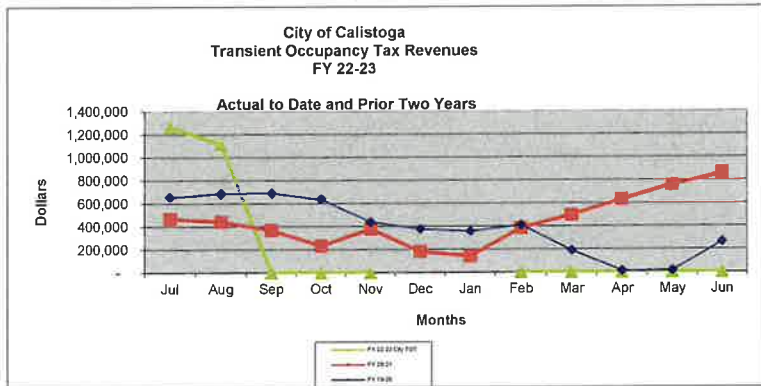
DATE: October 20, 2022

**Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2022-23**

TOT & NVTID Revenues	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Average Number of Rooms	796													
FY 22-23 City TOT	12%	1,268,588	1,109,656	-	-	-	-	-	-	-	-	-	-	2,378,244
NVTID Tax	2%													
Local TID Allocation (25%)		52,858	46,236	-	-	-	-	-	-	-	-	-	-	99,093
County TID Allocation (74%)		156,459	136,858	-	-	-	-	-	-	-	-	-	-	293,317
City Administration (1%)		2,114	1,849	-	-	-	-	-	-	-	-	-	-	3,964
Total NVTID Tax		211,431	184,943	-	-	-	-	-	-	-	-	-	-	396,374

Occupancy and Daily Rates														Total	
Room Nights Available		25,761	25,631	-	-	-	-	-	-	-	-	-	-	-	51,392
Room Nights Rented		17,262	16,146	-	-	-	-	-	-	-	-	-	-	-	33,408
Average Occupancy Percentage		67%	63%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	65%
Average Room Rate		\$ 612.42	\$ 572.72	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 593.23

Estimates & Projections		Actual												Total
City Transient Occupancy Tax		July	August	September	October	November	December	January	February	March	April	May	June	
Prior years Actuals	Avg Rooms													
FY 21-22	796	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
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	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	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	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
TOT Revenues - Average of Twelve Years		516,217	555,048	558,947	532,896	419,746	326,800	273,445	343,877	404,042	465,840	535,740	560,745	4,962,710
Percent of Total Annual		10.4%	11.2%	11.3%	10.7%	8.5%	6.6%	5.5%	6.9%	8.1%	9.4%	10.8%	11.3%	100.0%
Original Adopted Budget Estimate		800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	9,600,000
Revised Estimate														
Actual TOT Revenue		1,268,588	1,109,656	-	-	-	-	-	-	-	-	-	-	2,378,244
Difference from Latest Estimate		(468,588)	(1,109,656)	-	-	-	-	-	-	-	-	-	-	(1,578,244)



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	FY 22-23	% Change	Mth	Qtr	Sem1	
July	-1.2%	444,839	9.8%	477,303	7.3%	505,359	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%	1,268,588	30.5%	553,807	11.4%			
August	7.2%	488,018	15.4%	529,669	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%	1,109,656	18.9%	498,705	10.3%			
September	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%	661,126	-2.4%	690,947	4.5%	367,526	-46.8%	907,476	146.8%	-	-100.0%	490,171	10.1%	31.9%		
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%	-	-100.0%	471,165	9.7%			
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%	-	-100.0%	357,342	7.4%			
December	0.1%	229,005	9.9%	273,788	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%	-	-100.0%	273,179	5.6%	22.7%	54.6%	
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	336.8%	-	-100.0%	229,475	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%	-	-100.0%	287,920	5.9%			
March	14.7%	318,551	7.9%	363,591	14.1%	413,561	7.4%	427,834	3.5%	452,901	5.9%	452,901	0.0%	189,115	-58.2%	495,687	162.1%	1,024,445	106.7%	-	-100.0%	343,195	7.1%	17.8%		
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%	-	-100.0%	395,454	8.2%			
May	11.5%	428,990	11.9%	538,127	25.4%	533,365	-0.9%	583,094	9.3%	619,821	6.3%	650,402	4.9%	14,895	-97.7%	757,082	4982.8%	1,254,242	65.7%	-	-100.0%	460,752	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%	-	-100.0%	482,251	10.0%	27.6%	45.4%	
Annual Totals	4.9%	4,456,456	12.8%	5,037,134	13.0%	5,622,939	11.6%	5,952,805	5.8%	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%	2,378,244	-78.8%					

Fiscal Quarters																							
	% Change	2013	% Change	2014	% Change	2015	% Change	2016	% Change	2017	% Change	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	2023	
1st Quarter Trend	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,858,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	2,035,655	4.7%	1,277,906	-37.2%	2,813,313	120.1%	2,378,244	-15.5%		
2nd Quarter Trend	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,368,854	17.6%	1,434,781	5.0%	1,120,452	-21.9%	1,497,862	33.7%	1,457,262	-2.7%	789,184	-45.9%	2,904,340	266.0%	0	-100.0%		
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%	1,142,784	4.9%	961,124	-15.9%	1,019,379	6.1%	2,435,970	139.0%	0	-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%	3,632,836	61.8%	0	-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%	3,028,506	-8.0%	3,442,670	13.7%	3,493,117	1.5%	2,067,179	-40.8%	5,717,653	176.6%	2,378,244	-58.4%		
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%	1,246,730	-58.0%	3,268,968	161.3%	6,068,806	85.9%	0	-100.0%		

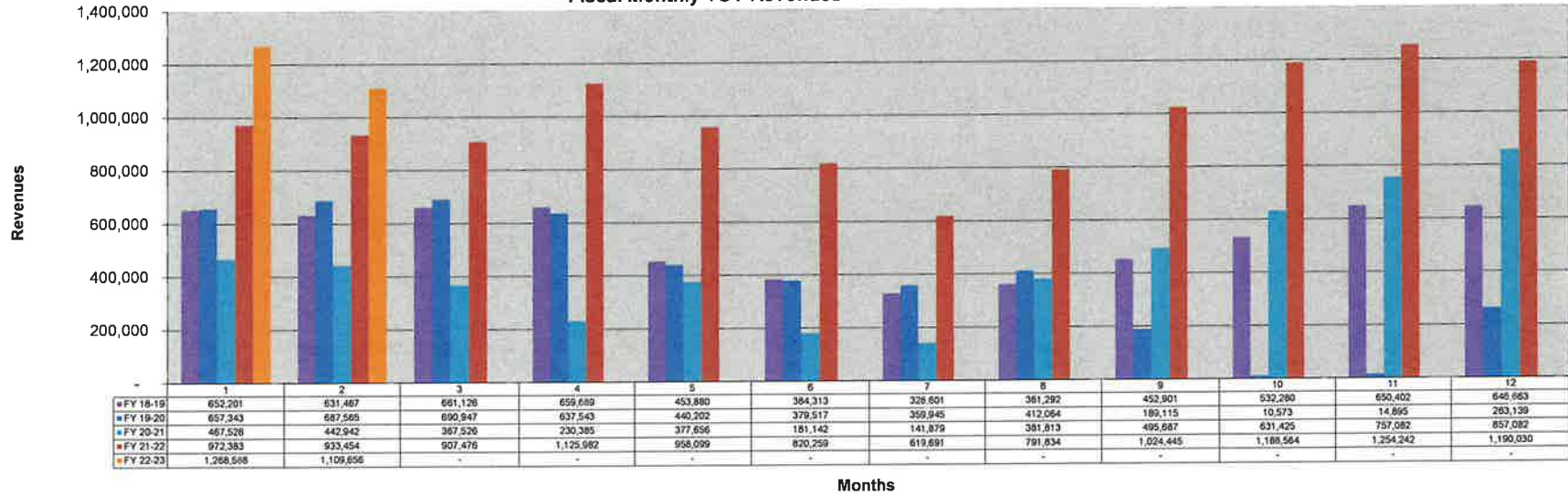
	By Calendar Year							
	2016	2017	2018	2019	2020	2021	2022	2023
January	278,577	273,023	298,624	326,601	359,945	141,879	619,691	-
February	323,754	343,475	363,206	361,292	412,064	381,813	791,834	-
March	385,039	413,561	427,834	452,901	189,115	495,687	1,024,445	-
April	488,805	488,598	521,416	532,280	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	1,268,588	-
August	595,142	601,544	631,467	687,565	442,942	933,454	1,109,656	-
September	644,986	677,455	661,126	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	8,982,621	8,447,050	-
	5.9%	-2.1%	10.7%	2.7%	-48.7%	170.8%	-6.0%	-100.0%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Sem1
205,087	4.5%		
256,425	5.6%		
300,517	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%		
369,268	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%

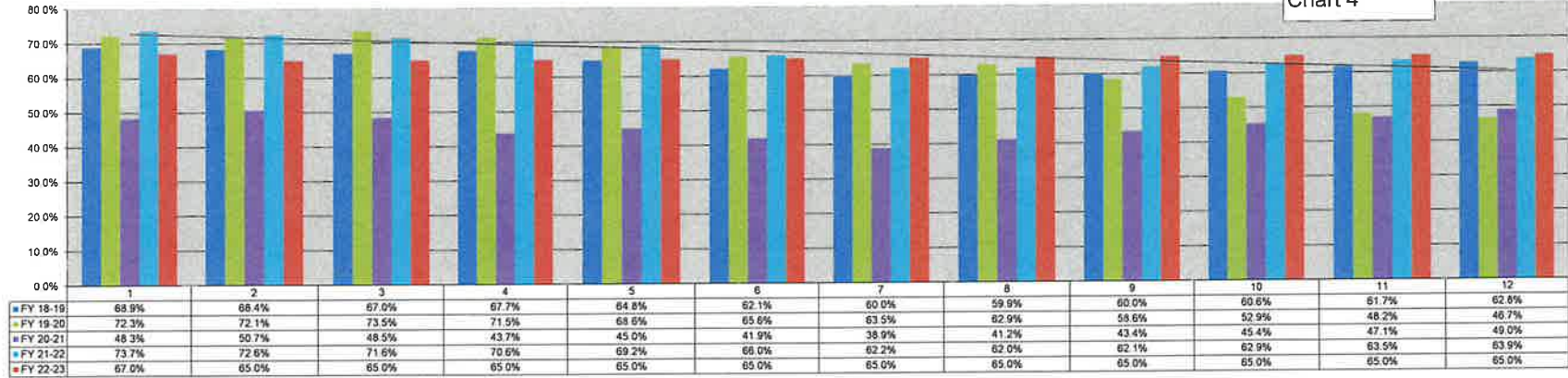
**City of Calistoga
Fiscal Monthly TOT Revenues**

Chart 3



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Callatoga
Average Monthly Rates - All Types

Chart 5

