



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2022-2023

REPORT PERIOD: Collections through January, 2023
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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Jovani Carrillo, Administrative Services Technician

DATE: March 16, 2023

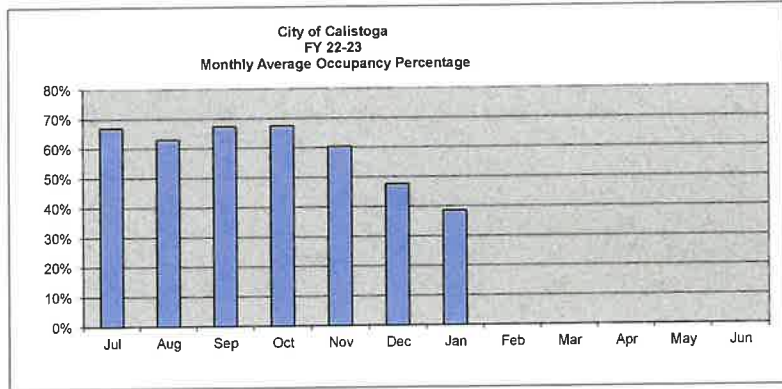
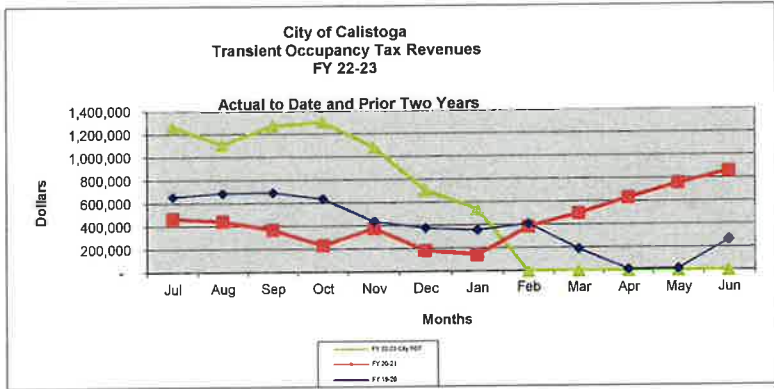
City of Calistoga

CHART 1

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	1,272,452	1,305,395	1,085,031	710,031	541,428	-	-	-	-	7,292,582
NVTID Tax	2%												
Local TID Allocation (25%)		52,858	46,236	53,019	54,391	45,210	29,585	22,560	-	-	-	-	303,858
County TID Allocation (74%)		156,459	136,858	156,936	160,999	133,820	87,571	66,776	-	-	-	-	899,418
City Administration (1%)		2,114	1,849	2,121	2,176	1,808	1,183	902	-	-	-	-	12,154
Total NVTID Tax		211,431	184,943	212,075	217,566	180,838	118,339	90,238	-	-	-	-	1,215,430
Occupancy and Daily Rates													
Room Nights Available		25,761	25,631	24,930	25,761	24,930	25,761	24,056	-	-	-	-	176,830
Room Nights Rented		17,262	16,146	16,803	17,396	15,073	12,291	9,291	-	-	-	-	104,262
Average Occupancy Percentage		67%	63%	67%	68%	60%	48%	39%					59%
Average Room Rate		\$ 612.42	\$ 572.72	\$ 631.06	\$ 625.33	\$ 599.88	\$ 481.40	\$ 485.62					\$ 562.87

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 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	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	5,883,856
FY 16-17	764	616,130	595,142	644,986	633,178	448,364	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		1,268,588	1,109,656	1,272,452	1,305,395	1,085,031	710,031	541,428	-	-	-	-	-	7,292,582
Actual TOT Revenue		1,268,588	1,109,656	1,272,452	1,305,395	1,085,031	710,031	541,428	-	-	-	-	-	7,292,582
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	2,307,418



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	Seml
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%	1,268,588	30.5%	553,807	10.8%		
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	9.7%		
September	1.6%	485,346	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	146.9%	1,272,452	40.2%	565,021	11.0%	31.5%	
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%	1,305,395	15.9%	547,953	10.7%		
November	10.9%	344,176	20.9%	380,139	10.4%	425,328	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%	1,085,031	13.2%	421,167	8.2%		
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%	710,031	-13.4%	314,946	6.1%	25.0%	56.5%
January	8.6%	230,428	23.2%	239,835	4.1%	278,577	16.2%	379,721	36.7%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	141,879	-60.6%	619,891	336.8%	541,428	-12.8%	261,324	5.1%		
February	-3.6%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	383,206	5.7%	361,292	-5.5%	412,064	14.1%	381,813	-7.3%	791,834	107.4%	-	-100.0%	287,920	5.6%		
March	14.7%	318,561	7.9%	383,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	189,115	-58.2%	495,687	182.1%	1,024,445	106.7%	-	-100.0%	343,195	6.7%	17.4%	
April	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,588	-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	7.7%		
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	9.0%		
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%	1,190,030	38.8%	-	-100.0%	482,251	9.4%	26.1%	43.5%
Annual Totals	4.8%	4,456,456	12.8%	5,037,134	13.0%	5,622,938	11.6%	5,952,806	6.9%	5,883,856	-1.2%	6,414,815	8.8%	4,742,848	-26.1%	5,332,147	12.4%	11,786,459	121.0%	7,292,582	-38.1%	5,132,494	100.0%	100.0%	100.0%

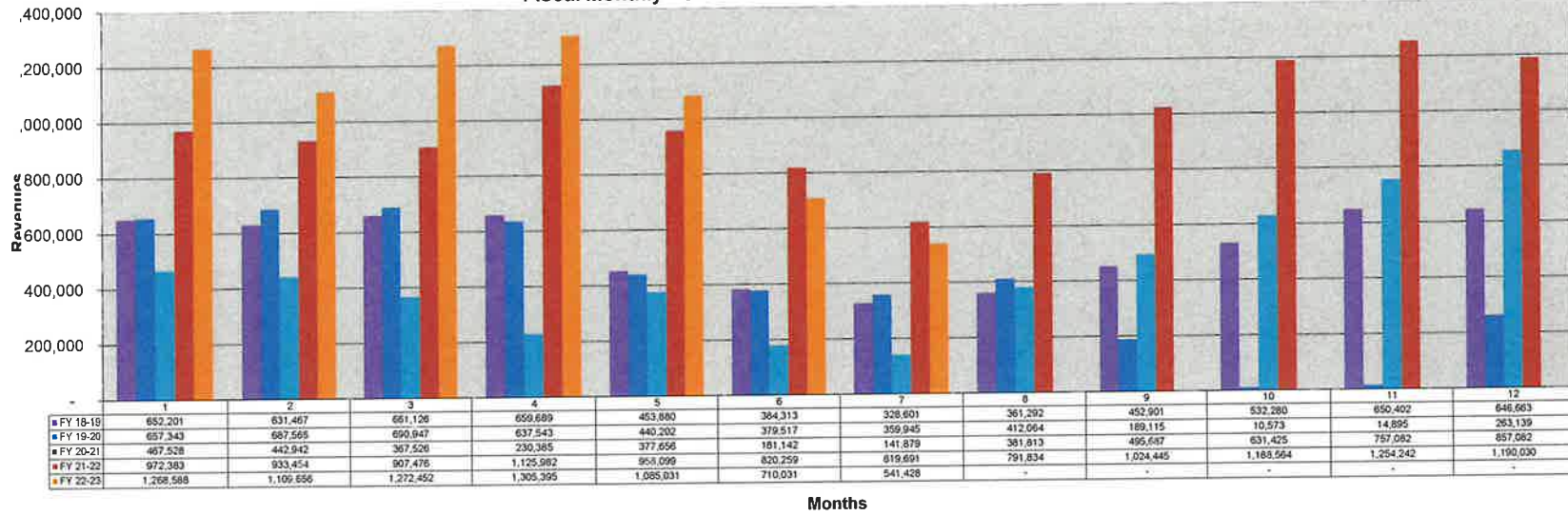
Fiscal Quarters																					
	% Change	Q1	% Change	Q2	% Change	Q3	% Change	Q4	% Change	Q1	% Change	Q2	% Change	Q3	% Change	Q4					
1st Quarter Trend	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,856,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	2,035,855	4.7%	1,277,996	-37.2%	2,813,313	120.1%	3,650,696	29.8%
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	268.0%	3,100,457	6.8%
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%	541,428	-77.8%
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%	2,245,569	678.1%	3,632,836	81.8%	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%	3,442,676	13.7%	3,493,117	1.5%	2,067,179	-40.8%	5,717,653	176.6%	6,751,153	18.1%
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%	6,068,806	85.9%	541,428	-91.1%

	By Calendar Year							
	2016	2017	2018	2019	2020	2021	2022	2023
January	278,577	273,023	298,624	328,601	359,945	141,879	619,891	541,428
February	323,754	343,475	383,206	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	488,588	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	681,126	690,947	367,528	907,476	1,272,452	-
October	633,178	308,815	659,689	637,543	230,385	1,125,982	1,305,395	-
November	448,384	426,549	453,880	440,202	377,656	958,099	1,085,031	-
December	353,219	385,089	384,313	379,517	181,142	820,259	710,031	-
Annual Totals	5,812,739	5,690,273	6,298,026	6,465,255	3,316,909	8,982,621	12,819,959	541,428
	5.9%	-2.1%	10.7%	2.7%	-48.7%	170.6%	42.7%	-95.6%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Seml
205,067	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%
493,688	10.7%		
503,083	10.9%		
505,165	11.0%	32.7%	
484,929	10.6%		
369,266	8.0%		
282,742	6.2%	24.7%	57.4%
4,596,042	100.0%	100.0%	100.0%

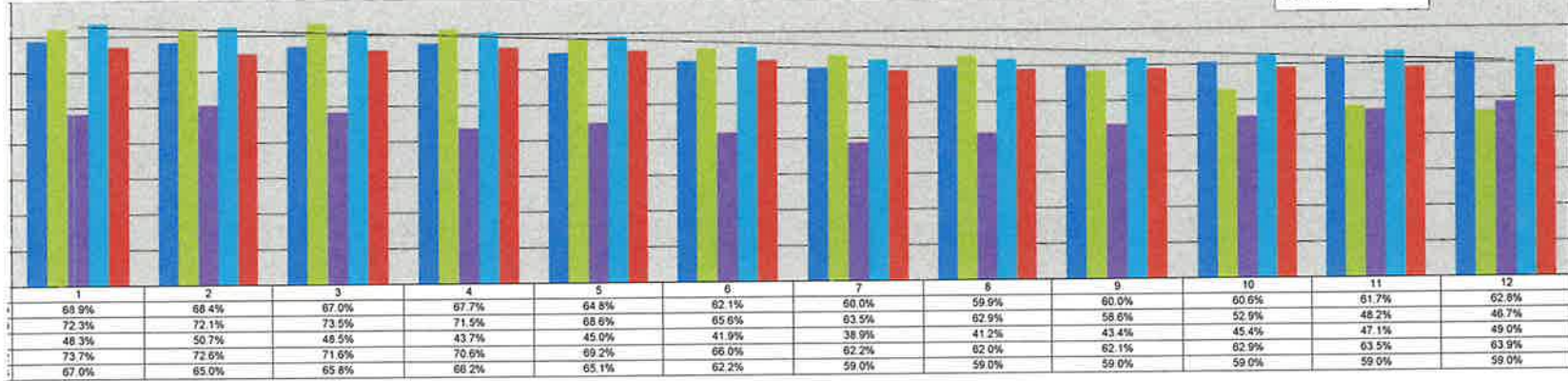
[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in reporting, tax payments and delinquencies
[2] In July 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.66%

City of Calistoga Fiscal Monthly TOT Revenues



City of Calistoga
 Monthly Occupancy Rates - All Types

Chart 4



City of Callistoga
Average Monthly Rates - All Types

Chart 5



	July	August	September	October	November	December	January	February	March	April	May	June
FY 18-19	401.29	393.57	447.45	398.17	373.77	338.29	325.85	318.64	344.44	385.88	415.28	413.48
FY 19-20	418.10	436.69	434.39	454.67	373.65	340.27	326.58	491.26	301.45	199.52	221.65	428.48
FY 20-21	452.44	408.10	435.49	361.89	374.48	337.61	295.64	328.37	391.82	491.87	550.14	551.14
FY 21-22	599.84	592.71	611.84	690.31	646.43	655.34	625.56	603.03	672.04	711.54	748.88	727.99
FY 22-23	765.52	715.90	788.83	781.67	749.84	601.75	607.63	-	-	-	-	-