



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2022-2023

REPORT PERIOD: Collections through June, 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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DATE: August 15, 2023

City of Calistoga

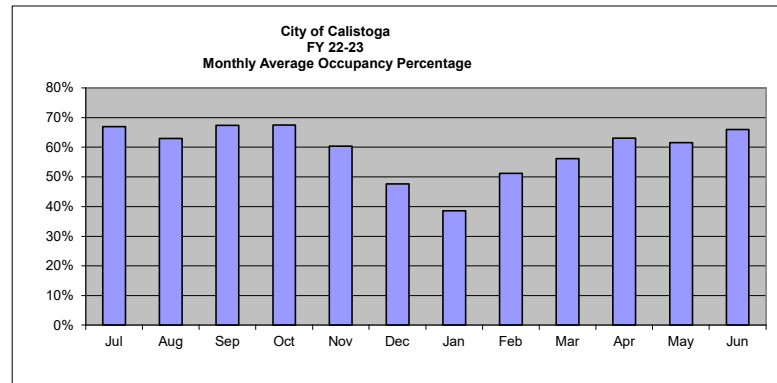
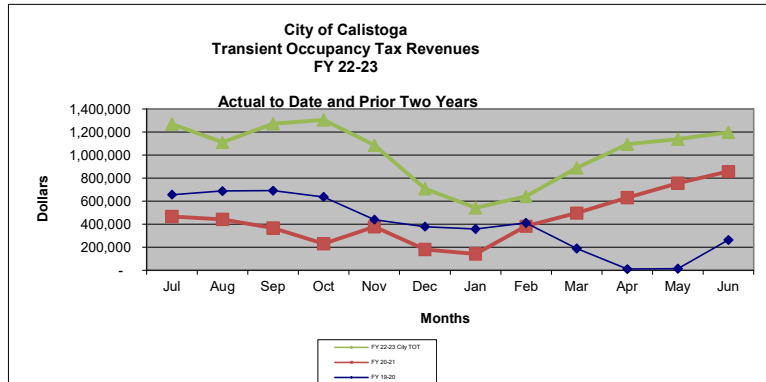
CHART 1

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	640,311	889,616	1,092,932	1,138,529	1,197,962	12,251,932
NVTID Tax	2%													
Local TID Allocation (25%)		52,858	46,236	53,019	54,391	45,210	29,585	22,560	26,680	37,067	45,539	47,439	49,915	510,497
County TID Allocation (74%)		156,459	136,858	156,936	160,999	133,820	87,571	66,776	78,972	109,719	134,795	140,419	147,749	1,511,072
City Administration (1%)		2,114	1,849	2,121	2,176	1,808	1,183	902	1,067	1,483	1,822	1,898	1,997	20,420
Total NVTID Tax		211,431	184,943	212,075	217,566	180,838	118,339	90,238	106,718	148,269	182,155	189,755	199,660	2,041,989

Occupancy and Daily Rates		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Room Nights Available		25,761	25,631	24,930	25,761	24,930	25,761	24,056	23,268	25,761	24,930	25,761	24,630	301,180
Room Nights Rented		17,262	16,146	16,803	17,396	15,073	12,291	9,291	11,932	14,490	15,726	15,866	16,250	178,526
Average Occupancy Percentage		67%	63%	67%	68%	60%	48%	39%	51%	56%	63%	62%	66%	59%
Average Room Rate		\$ 612.42	\$ 572.72	\$ 631.06	\$ 625.33	\$ 599.88	\$ 481.40	\$ 485.62	\$ 447.19	\$ 511.63	\$ 579.15	\$ 597.99	\$ 614.34	\$ 571.90

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	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		1,268,588	1,109,656	1,272,452	1,305,395	1,085,031	710,031	541,428	640,311	889,616	1,092,932	1,138,529	1,197,962	12,251,932
Actual TOT Revenue		1,268,588	1,109,656	1,272,452	1,305,395	1,085,031	710,031	541,428	640,311	889,616	1,092,932	1,138,529	1,197,962	12,251,932
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	(2,651,932)



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	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%	1,268,588	30.5%	553,807	10.2%		
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	9.2%		
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	146.9%	1,272,452	40.2%	565,021	10.4%	29.8%	
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%	1,305,395	15.9%	547,953	10.1%		
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%	1,085,031	13.2%	421,167	7.8%		
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	5.8%	23.7%	53.5%
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%	541,428	-12.6%	261,324	4.8%		
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%	640,311	-19.1%	325,585	6.0%		
March	14.7%	318,561	7.9%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	495,687	162.1%	1,024,445	106.7%	889,616	-13.2%			395,526	7.3%	18.1%	
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%	1,092,932	-8.0%	459,744	8.5%		
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%	1,138,529	-9.2%	527,724	9.7%		
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%	1,197,962	0.7%	552,719	10.2%	28.4%	46.5%
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%	6,414,815	9.0%	4,742,848	-26.1%	5,332,147	12.4%	11,786,459	121.0%	12,251,932	3.9%	5,424,220	100.0%	100.0%	100.0%

Fiscal Quarters	% 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%	1,856,259	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%	2,071,355	-15.0%
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	61.8%	3,429,423	-5.6%
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%	5,500,779	-9.4%

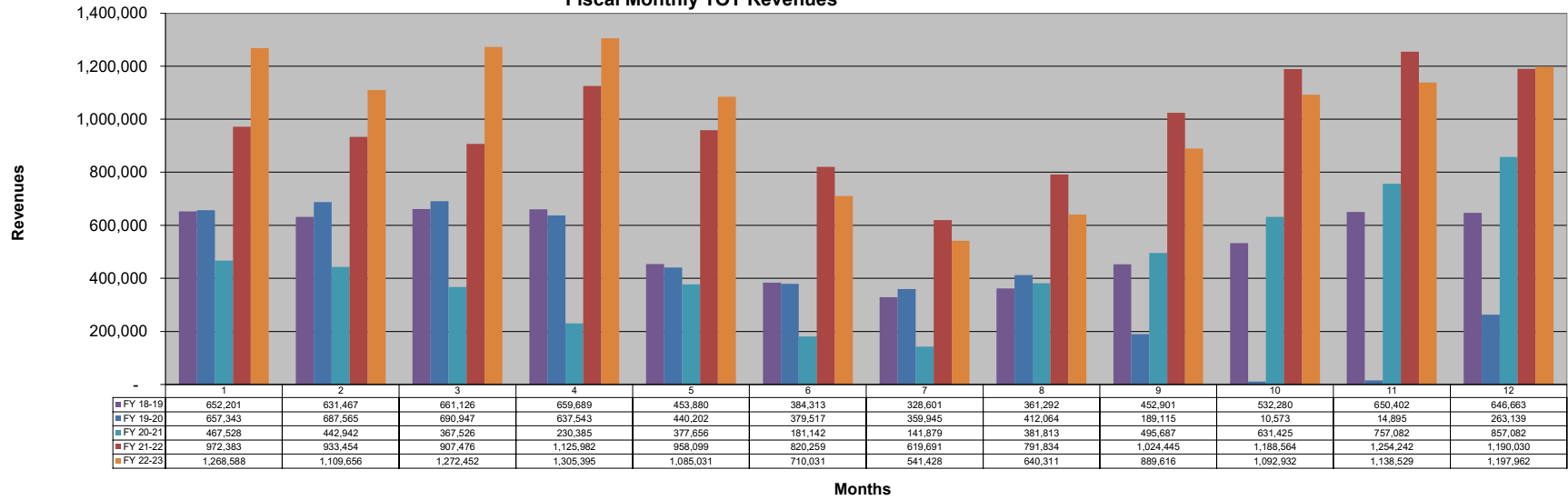
	By Calendar Year							
	2016	2017	2018	2019	2020	2021	2022	2023
January	278,577	273,023	298,624	328,601	359,945	141,879	619,691	541,428
February	323,754	343,475	363,206	361,292	412,064	381,813	791,834	640,311
March	385,039	413,561	427,834	452,901	489,115	495,687	1,024,445	889,616
April	498,805	488,598	521,416	532,280	10,573	631,425	1,188,564	1,092,932
May	533,365	583,094	619,821	650,402	14,895	757,082	1,254,242	1,138,529
June	502,160	560,016	624,449	646,663	263,139	857,082	1,190,030	1,197,962
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	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	5,500,779
	5.9%	-2.1%	10.7%	2.7%	-48.7%	170.8%	42.7%	-57.1%

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%		
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%

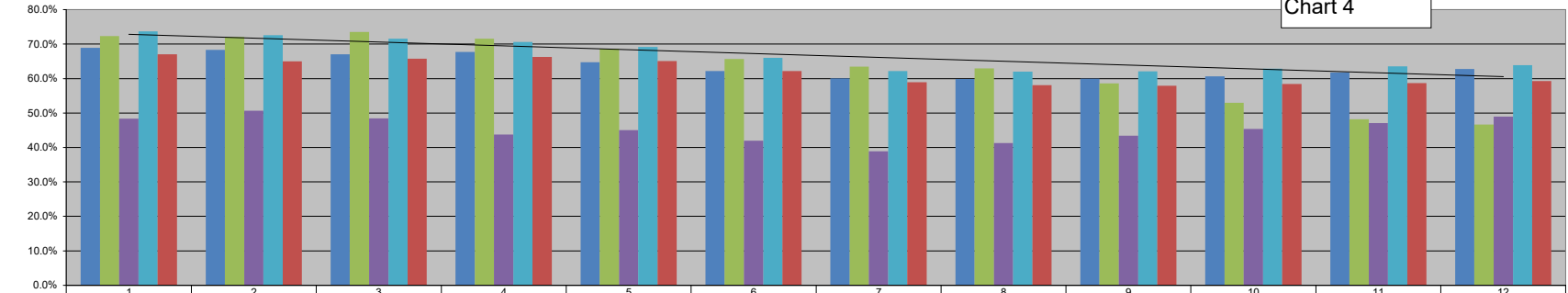
**City of Calistoga
Fiscal Monthly TOT Revenues**

Chart 3



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



	1	2	3	4	5	6	7	8	9	10	11	12
FY 18-19	68.9%	68.4%	67.0%	67.7%	64.8%	62.1%	60.0%	59.9%	60.0%	60.6%	61.7%	62.8%
FY 19-20	72.3%	72.1%	73.5%	71.5%	68.6%	65.6%	63.5%	62.9%	58.6%	52.9%	48.2%	46.7%
FY 20-21	48.3%	50.7%	48.5%	43.7%	45.0%	41.9%	38.9%	41.2%	43.4%	45.4%	47.1%	49.0%
FY 21-22	73.7%	72.6%	71.6%	70.6%	69.2%	66.0%	62.2%	62.0%	62.1%	62.9%	63.5%	63.9%
FY 22-23	67.0%	65.0%	65.8%	66.2%	65.1%	62.2%	59.0%	58.1%	57.9%	58.4%	58.7%	59.3%

City of Calistoga
Average Monthly Rates - All Types

Chart 5

