



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2021-2022

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**REPORT PERIOD:** Collections through October 2021  
**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:** December 10, 2021



City of Calistoga

City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years												Completed FY Years Average										
	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	Semi	Percent of Total Year										
	% Change	% Change	% Change	% Change	% 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%	672,383	2.8%	672,383	108.0%	10.4%	31.8%	54.7%	
August	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	595,142	4.6%	601,544	1.1%	631,457	5.0%	687,565	8.9%	742,942	8.9%	833,454	110.7%	10.7%	31.8%	54.7%	
September	1.8%	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%	10.7%	31.8%	54.7%	
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%	1,122,396	387.2%	10.0%	31.8%	54.7%	
November	10.9%	344,176	20.8%	380,139	10.4%	425,329	11.9%	448,384	5.4%	453,880	6.4%	453,880	0.0%	440,202	-3.0%	377,656	-14.2%	-	-100.0%	7.4%	22.9%	54.7%	
December	0.1%	229,605	8.9%	273,789	19.2%	314,063	14.7%	353,219	12.5%	384,313	-0.2%	384,313	-0.2%	379,517	-1.2%	181,142	-52.3%	-	-100.0%	7.4%	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%	-	-100.0%	7.4%	22.9%	54.7%	
February	-3.8%	232,236	10.3%	305,163	31.4%	323,754	6.1%	343,475	6.1%	363,206	5.7%	381,292	-0.5%	412,064	14.1%	381,813	-7.3%	-	-100.0%	7.4%	22.9%	54.7%	
March	14.7%	318,561	7.9%	363,591	14.1%	363,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	495,667	10.2%	495,667	10.2%	-	-100.0%	7.4%	22.9%	54.7%	
April	5.2%	372,410	16.8%	439,751	18.1%	498,059	13.4%	485,588	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	631,425	5972.1%	-	-100.0%	7.4%	22.9%	54.7%	
May	11.5%	428,900	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%	-	-100.0%	7.4%	22.9%	54.7%	
June	4.1%	431,077	8.1%	503,565	16.8%	502,160	-0.3%	560,016	11.5%	624,449	11.5%	646,863	3.6%	263,139	-59.3%	857,082	225.7%	-	-100.0%	10.1%	27.7%	45.3%	
<b>Annual Totals</b>	<b>4.9%</b>	<b>4,456,456</b>	<b>12.8%</b>	<b>5,037,134</b>	<b>13.0%</b>	<b>5,622,939</b>	<b>11.6%</b>	<b>5,852,806</b>	<b>5.9%</b>	<b>5,883,866</b>	<b>-1.2%</b>	<b>6,414,815</b>	<b>9.0%</b>	<b>4,742,848</b>	<b>-26.1%</b>	<b>5,332,147</b>	<b>12.4%</b>	<b>3,935,708</b>	<b>-26.2%</b>	<b>4,319,175</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

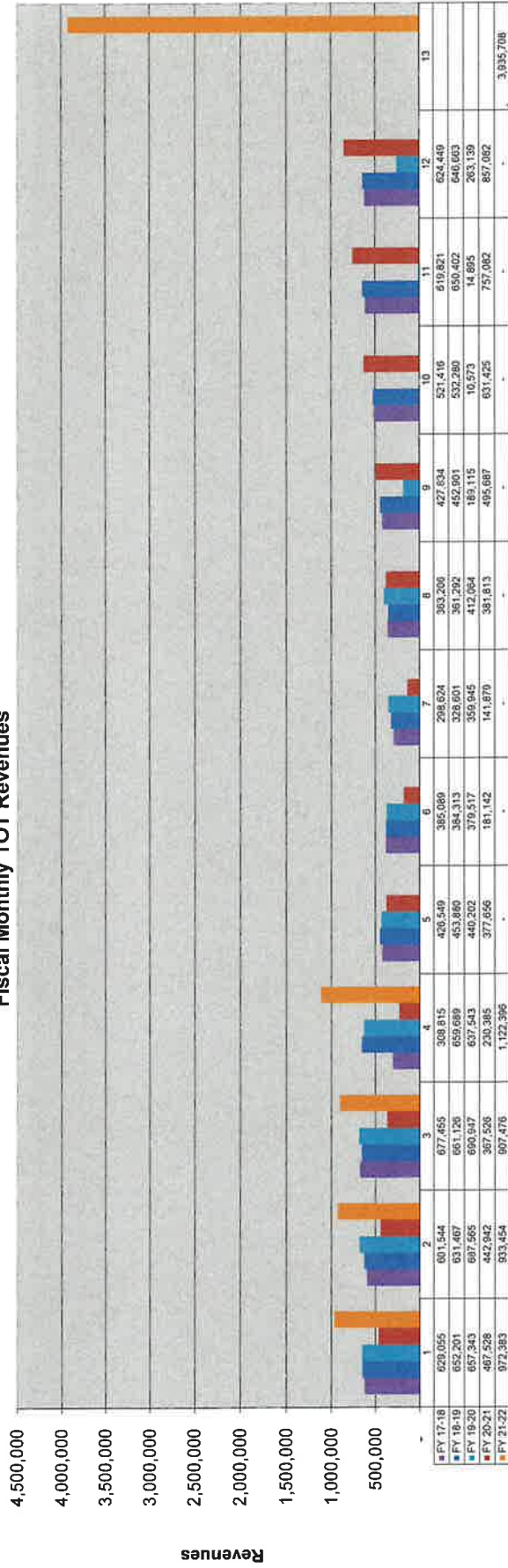
	By Calendar Year											
	2016	2017	2018	2019	2020	2021						
1st Quarter Trend	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%					
2nd Quarter Trend	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,366,654	17.6%					
3rd Quarter Trend	7.0%	781,225	12.8%	908,569	16.3%	987,369	8.7%					
4th Quarter Trend	6.9%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%					
1st Half Trend	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%					
2nd Half Trend	6.9%	2,013,702	12.4%	2,380,054	18.7%	2,521,700	5.5%					
<b>Annual Totals</b>	<b>4.9%</b>	<b>4,456,456</b>	<b>12.8%</b>	<b>5,037,134</b>	<b>13.0%</b>	<b>5,622,939</b>	<b>11.6%</b>					

	Completed Cal Years Average			Percent of Total Year		
	Mth	Qtr	Semi	Mth	Qtr	Semi
2016	278,577	273,023	298,624	328,601	359,945	141,879
January	323,754	343,475	363,206	361,292	412,064	381,813
February	385,039	413,561	427,834	452,901	189,115	495,667
March	488,905	488,908	521,416	532,280	10,573	631,425
April	533,365	583,094	619,821	650,402	14,895	757,082
May	583,094	583,094	583,094	583,094	583,094	583,094
June	583,094	583,094	583,094	583,094	583,094	583,094
July	616,130	629,055	652,201	657,343	467,528	972,383
August	595,142	601,544	631,457	687,565	442,942	933,454
September	644,986	677,455	661,126	690,947	367,526	907,476
October	633,178	308,815	659,689	637,543	230,385	1,122,396
November	448,384	426,449	453,880	440,202	377,656	-
December	353,219	365,089	384,313	379,517	181,142	-
<b>Annual Totals</b>	<b>5,812,739</b>	<b>5,690,273</b>	<b>6,290,026</b>	<b>6,465,255</b>	<b>3,316,309</b>	<b>7,200,675</b>
	5.9%	-2.1%	10.7%	2.7%	-48.7%	117.1%

[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in reporting, lax payments and delinquencies  
 [2] In July 2020 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.66%

Chart 2

### City of Calistoga Fiscal Monthly TOT Revenues



City of Callistoga  
Monthly Occupancy Rates - All Types

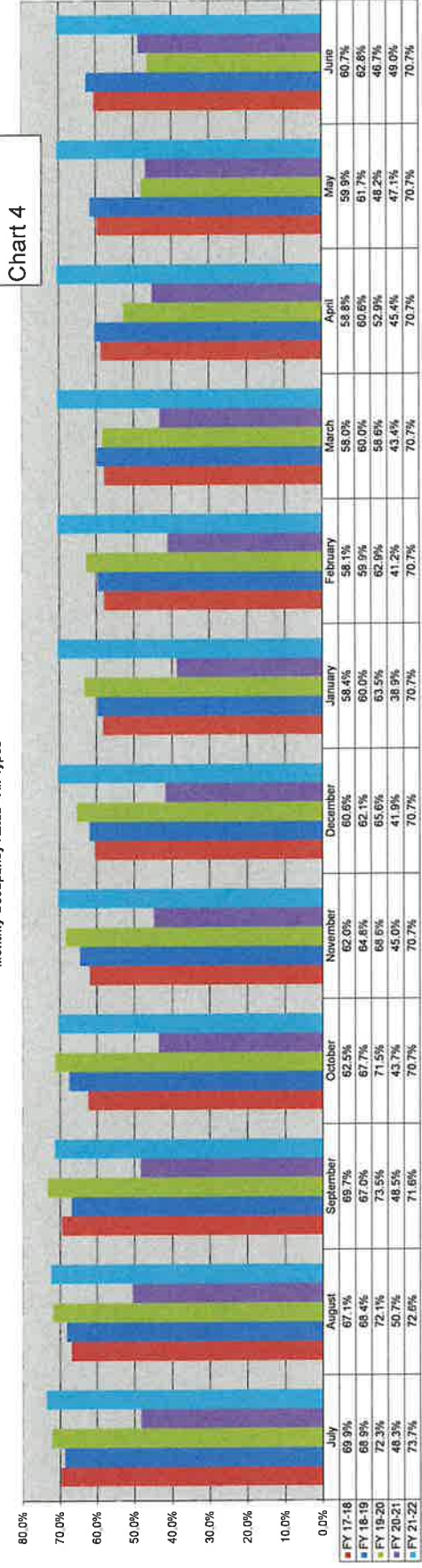


Chart 4

Chart 5

City of Callistoga  
Average Monthly Rates - All Types

