



## TRANSIENT OCCUPANCY TAX REPORT (TOT)

**Fiscal Year 2021-2022**

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**REPORT PERIOD:**

Collections through May, 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:**

Gloria Leon, Administrative Services Director  
Jovani Carrillo, Accounting Assistant

**DATE:**

July 20, 2022



**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	Percent of Total Year		Semi			
% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr					
July	444,939	477,303	565,359	616,130	629,055	652,201	657,343	467,528	972,383	10.4%	10.4%				
August	488,018	529,669	568,714	595,142	601,544	631,467	687,565	442,942	933,454	10.7%	10.7%				
September	485,346	478,000	600,312	644,986	677,455	681,126	680,947	367,526	907,476	10.7%	31.8%				
October	470,670	508,180	627,462	633,178	308,815	659,689	637,543	230,385	1,125,982	10.0%	10.0%				
November	344,176	380,139	425,329	448,384	426,549	453,880	440,202	377,656	959,099	7.4%	7.4%				
December	229,805	273,789	314,063	353,219	385,099	384,313	379,517	181,142	620,259	5.3%	22.9%				
January	230,428	239,835	276,577	273,023	298,624	328,601	359,945	141,679	619,691	4.7%	4.7%				
February	232,236	305,163	323,754	343,475	363,206	361,292	412,064	381,813	791,934	10.4%	10.4%				
March	318,561	363,591	385,039	413,561	427,834	452,901	189,115	495,667	1,024,445	8.0%	8.0%				
April	372,410	439,751	498,905	488,598	521,415	532,280	10,573	631,425	1,186,564	8.2%	17.6%				
May	428,990	538,127	533,365	583,084	619,821	650,402	14,895	757,082	1,254,242	9.5%	9.5%				
June	431,077	503,586	502,160	560,016	624,449	646,663	263,139	857,082	1,596,430	10.1%	27.7%				
<b>Annual Totals</b>	<b>4,456,456</b>	<b>5,037,134</b>	<b>5,622,939</b>	<b>5,952,806</b>	<b>5,883,856</b>	<b>6,414,815</b>	<b>4,742,848</b>	<b>5,332,147</b>	<b>10,596,430</b>	<b>98.7%</b>	<b>98.7%</b>				

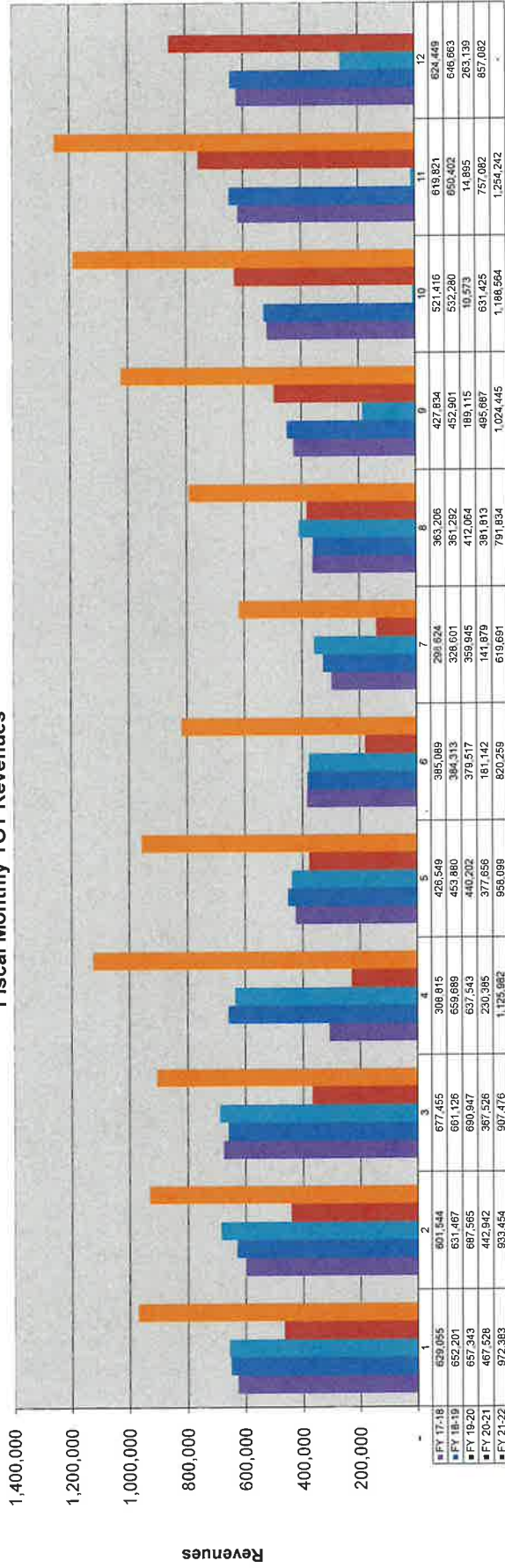
	By Calendar Year												Completed Cal Years Average		
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Percent of Total Year		
% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi
1st Quarter Trend	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,656,259	7.0%	1,908,054	2.8%	1,944,794	1.9%	2,813,312	120.1%
2nd Quarter Trend	4.6%	1,044,451	15.4%	1,162,100	11.3%	1,366,854	17.6%	1,434,761	5.0%	1,120,452	-21.9%	1,497,862	33.7%	2,994,340	268.0%
3rd Quarter Trend	7.0%	781,225	12.8%	908,580	16.3%	987,369	8.7%	1,030,059	4.3%	1,089,664	5.6%	1,142,794	4.9%	2,435,970	139.0%
4th Quarter Trend	8.9%	1,236,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.3%	1,765,666	6.2%	1,829,345	3.6%	2,442,807	8.8%
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%	2,007,179	-40.6%
2nd Half Trend	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.9%	2,661,767	5.6%	2,855,350	7.3%	2,972,138	4.1%	3,264,968	161.3%
<b>Annual Totals</b>	<b>5.9%</b>	<b>5,812,739</b>	<b>10.7%</b>	<b>6,299,026</b>	<b>6,465,255</b>	<b>6,919,909</b>	<b>8,920,629</b>	<b>8,920,629</b>	<b>8,920,629</b>	<b>8,920,629</b>	<b>8,920,629</b>	<b>8,920,629</b>	<b>8,920,629</b>	<b>8,920,629</b>	<b>8,920,629</b>

	By Calendar Year												Completed Cal Years Average		
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Percent of Total Year		
% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change	Mth	Qtr	Semi
January	278,577	273,023	298,624	328,601	359,945	141,679	619,691	1,277,955	-37.2%	2,032,555	4.7%	1,944,794	1.9%	2,813,312	120.1%
February	323,754	343,475	363,206	381,292	412,064	381,813	791,934	1,457,262	-2.7%	1,457,262	-2.7%	1,457,262	-2.7%	2,994,340	268.0%
March	385,039	413,561	427,834	452,901	189,115	485,667	631,425	1,019,379	-15.9%	861,124	-15.9%	1,142,794	4.9%	2,435,970	139.0%
April	488,805	488,598	521,416	532,280	10,573	631,425	1,186,564	2,245,569	67.8%	2,245,569	67.8%	2,245,569	67.8%	2,442,807	8.8%
May	533,365	595,094	619,821	650,402	14,895	757,082	1,254,242	3,493,117	1.5%	3,493,117	1.5%	3,493,117	1.5%	5,717,653	178.6%
June	502,160	560,016	624,449	646,663	263,139	857,082	1,596,430	1,246,730	-58.0%	1,246,730	-58.0%	1,246,730	-58.0%	3,264,968	161.3%
July	616,130	629,055	652,201	657,343	467,528	972,383	1,186,564	2,007,179	-40.6%	2,007,179	-40.6%	2,007,179	-40.6%	4,878,777	49.4%
August	595,142	601,544	631,467	687,565	442,942	933,454	1,125,982	2,964,968	101.3%	2,964,968	101.3%	2,964,968	101.3%	4,878,777	49.4%
September	644,989	677,455	681,126	680,947	367,526	907,476	1,125,982	3,264,968	101.3%	3,264,968	101.3%	3,264,968	101.3%	4,878,777	49.4%
October	633,178	308,815	659,689	637,543	230,385	1,125,982	1,125,982	3,264,968	101.3%	3,264,968	101.3%	3,264,968	101.3%	4,878,777	49.4%
November	448,384	426,549	453,880	440,202	377,656	959,099	959,099	3,264,968	101.3%	3,264,968	101.3%	3,264,968	101.3%	4,878,777	49.4%
December	353,219	379,517	385,099	384,313	379,517	620,259	620,259	3,264,968	101.3%	3,264,968	101.3%	3,264,968	101.3%	4,878,777	49.4%
<b>Annual Totals</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>	<b>5,812,739</b>

[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%

Chart 3

### City of Calistoga Fiscal Monthly TOT Revenues



City of Calistoga  
Monthly Occupancy Rates - All Types

Chart 4

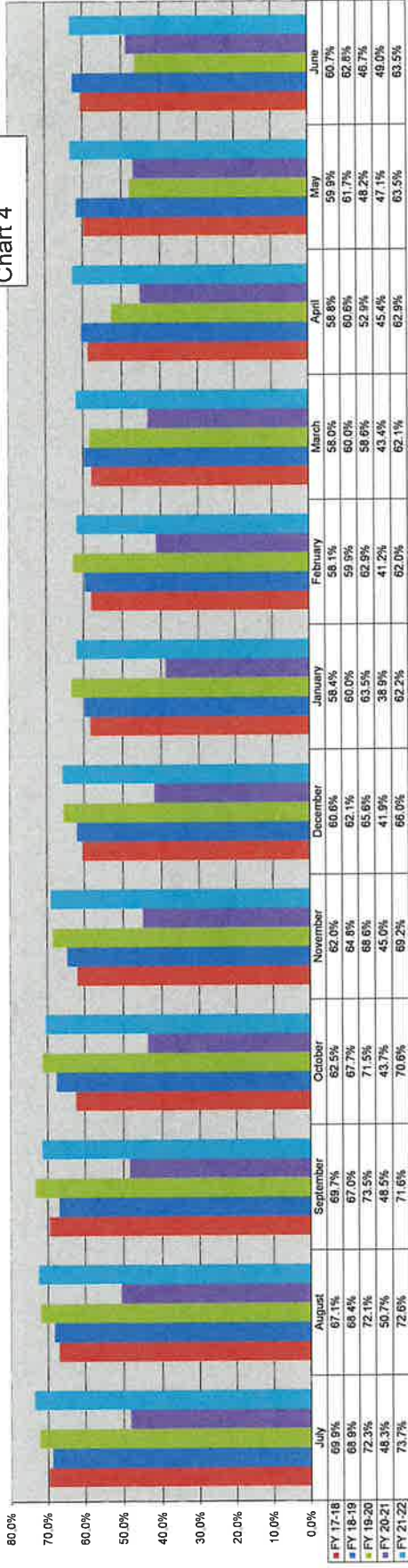






Chart 5

City of Calistoga  
Average Monthly Rates - All Types

