



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2023-2024

REPORT PERIOD: Collections through November, 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

PREPARED BY: Jessie Catacutan, Interim Finance Director
Jovani Carrillo, Administrative Services Technician

DATE: January 19, 2024

City of Calistoga

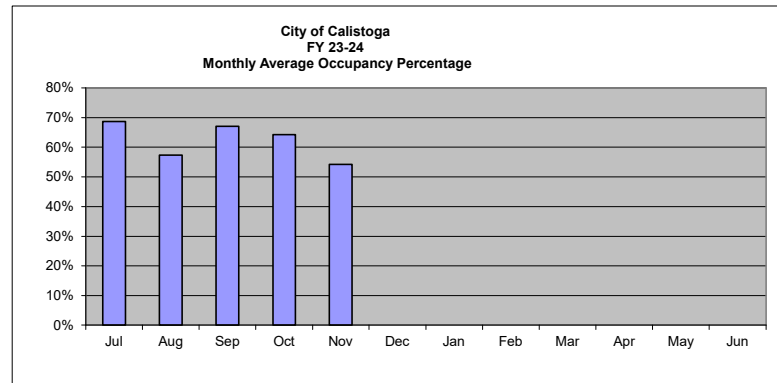
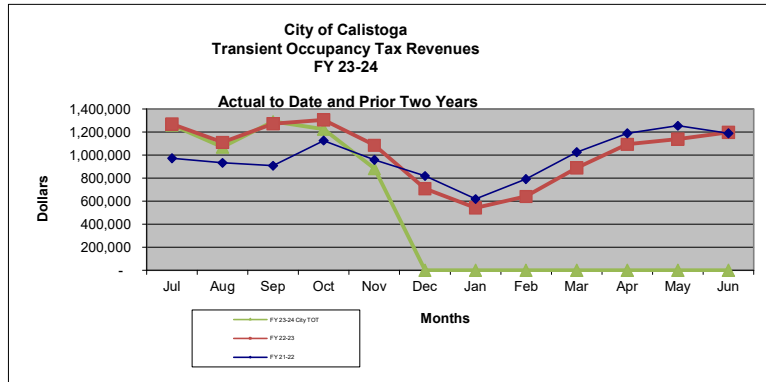
CHART 1

Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2023-24

TOT & NVTID Revenues	Actual												Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Average Number of Rooms	784												
FY 23-24 City TOT	12%	1,261,842	1,068,117	1,290,336	1,224,153	882,309	-	-	-	-	-	-	5,726,758
NVTID Tax	2%												
Local TID Allocation (25%)		52,577	44,505	53,764	51,006	36,763	-	-	-	-	-	-	238,615
County TID Allocation (74%)		155,627	131,734	159,141	150,979	108,818	-	-	-	-	-	-	706,300
City Administration (1%)		2,103	1,780	2,151	2,040	1,471	-	-	-	-	-	-	9,545
Total NVTID Tax		210,307	178,020	215,056	204,025	147,052	-	-	-	-	-	-	954,460

Occupancy and Daily Rates														Total
Room Nights Available		25,389	26,939	26,077	27,280	26,638	-	-	-	-	-	-	-	132,323
Room Nights Rented		17,451	15,457	17,486	17,545	14,439	-	-	-	-	-	-	-	82,378
Average Occupancy Percentage		69%	57%	67%	64%	54%								62%
Average Room Rate		\$ 602.56	\$ 575.85	\$ 614.94	\$ 581.43	\$ 509.22								\$ 579.32

Estimates & Projections														Total
City Transient Occupancy Tax		Actual												Total
Avg Rooms		July	August	September	October	November	December	January	February	March	April	May	June	Total
Prior years Actuals														
FY 22-23	796	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	12,251,931
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
TOT Revenues - Average of Twelve Years		630,656	617,116	634,152	609,807	490,072	370,717	305,910	382,028	459,408	533,216	603,802	629,506	6,266,391
Percent of Total Annual		10.1%	9.8%	10.1%	9.7%	7.8%	5.9%	4.9%	6.1%	7.3%	8.5%	9.6%	10.0%	100.0%
Original Adopted Budget Estimate		958,333	958,333	958,333	958,333	958,333	958,333	958,333	958,333	958,333	958,333	958,333	958,333	11,500,000
Revised Estimate		1,261,842	1,068,117	1,290,336	1,224,153	882,309	-	-	-	-	-	-	-	5,726,758
Actual TOT Revenue		1,261,842	1,068,117	1,290,336	1,224,153	882,309	-	-	-	-	-	-	-	5,726,758
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	5,773,242



City of Calistoga
City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	FY 14-15		FY 15-16		FY 16-17		FY 17-18		FY 18-19		FY 19-20		FY 20-21		FY 21-22		FY 22-23		FY 23-24		Completed FY Years Average	Percent of Total Year		
		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		Mth		Qtr	Semi	
July	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%	1,261,842	-0.5%	628,033	10.8%		
August	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%	1,068,117	-3.7%	616,444	10.6%		
September	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%	1,290,336	1.4%	640,923	11.0%	32.4%	
October	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%	1,224,153	-6.2%	619,962	10.7%		
November	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%	882,309	-18.7%	473,067	8.1%		
December	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%	-	-100.0%	314,946	5.4%	24.2%	56.6%
January	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%	-	-100.0%	261,324	4.5%		
February	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%	-	-100.0%	325,585	5.6%		
March	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	189,115	-58.2%	495,687	162.1%	1,024,445	106.7%	889,616	-13.2%	-	-100.0%	395,526	6.8%	16.9%	
April	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%	-	-100.0%	459,744	7.9%		
May	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%	-	-100.0%	527,724	9.1%		
June	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%	-	-100.0%	552,719	9.5%	26.5%	43.4%
Annual Totals (1)	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%	12,251,931	3.9%	5,726,758	-53.3%	5,815,997	100.0%	100.0%	100.0%

Fiscal Quarters		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change
1st Quarter Trend	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%	3,620,296	-0.8%
2nd Quarter Trend	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%	2,106,462	-32.1%
3rd Quarter Trend	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%	0	-100.0%
4th Quarter Trend	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%	0	-100.0%
1st Half Trend	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%	5,726,758	-15.2%
2nd Half Trend	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%	5,500,778	-9.4%	0	-100.0%

By Calendar Year

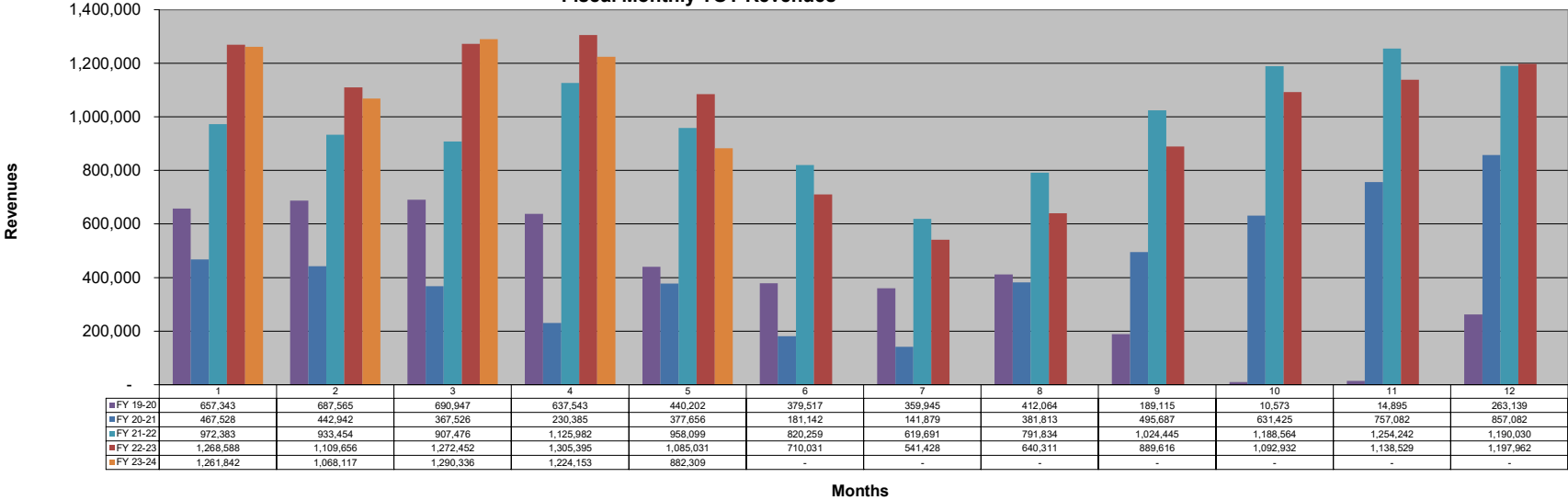
	2019	2020	2021	2022	2023	2024
January	328,601	359,945	141,879	619,691	541,428	-
February	361,292	412,064	381,813	791,834	640,311	-
March	452,901	189,115	495,687	1,024,445	889,616	-
April	532,280	10,573	631,425	1,188,564	1,092,932	-
May	650,402	14,895	757,082	1,254,242	1,138,529	-
June	646,663	263,139	857,082	1,190,030	1,197,962	-
July	657,343	467,528	972,383	1,268,588	1,261,842	-
August	687,565	442,942	933,454	1,109,656	1,068,117	-
September	690,947	367,526	907,476	1,272,452	1,290,336	-
October	637,543	230,385	1,125,982	1,305,395	1,224,153	-
November	440,202	377,656	958,099	1,085,031	882,309	-
December	379,517	181,142	820,259	710,031	-	-
Annual Totals (1)	6,465,255	3,316,909	8,982,621	12,819,959	11,227,536	-
	2.7%	-48.7%	170.8%	42.7%	-12.4%	-100.0%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
264,231	4.6%		
328,559	5.7%		
399,032	6.9%	17.2%	
463,307	8.0%		
531,960	9.2%		
556,445	9.7%	26.9%	44.2%
615,312	10.7%		
599,409	10.4%		
624,218	10.8%	31.9%	
603,136	10.5%		
465,590	8.1%		
308,394	5.4%	23.9%	55.8%
5,759,593	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%

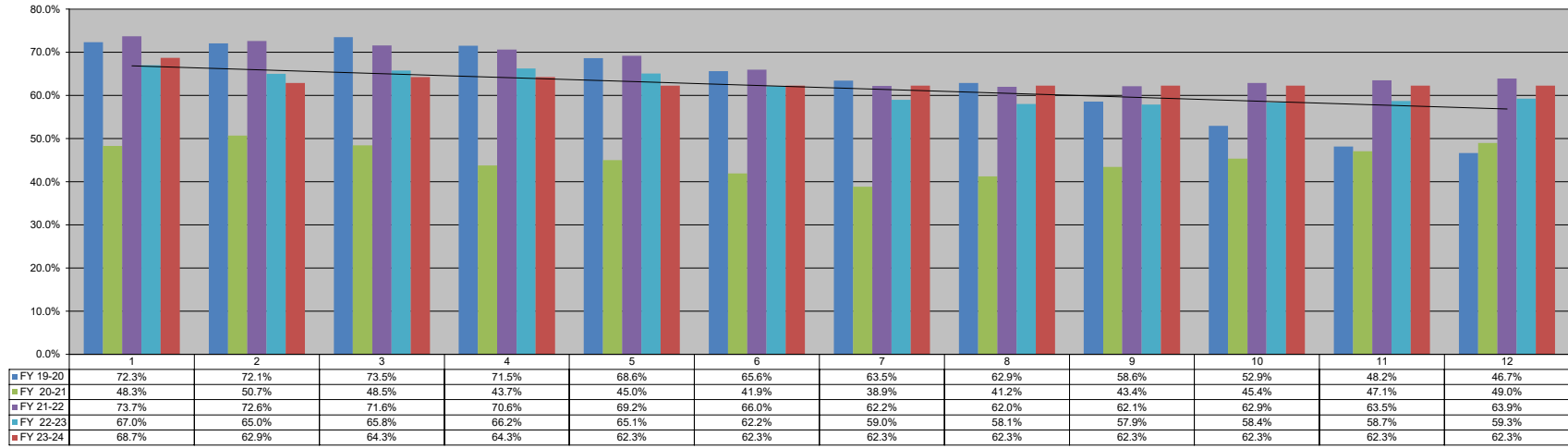
**City of Calistoga
Fiscal Monthly TOT Revenues**

Chart 3



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

