



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2023-2024

REPORT PERIOD: Collections through May, 2024
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: July 22, 2024

City of Calistoga

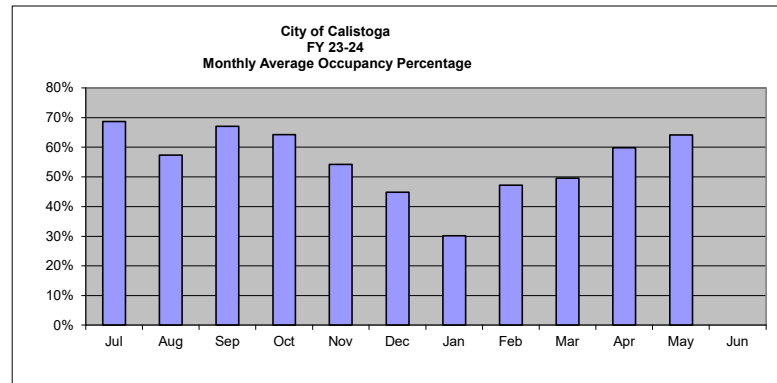
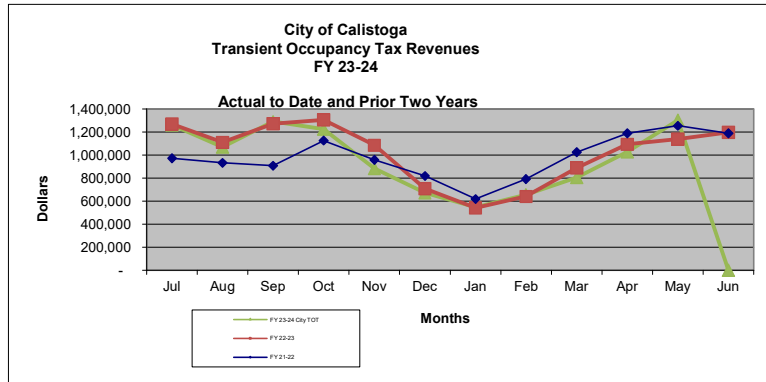
CHART 1

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	672,263	548,901	656,609	804,776	1,028,512	1,303,228	-	10,741,047
NVTID Tax	2%													
Local TID Allocation (25%)		52,577	44,505	53,764	51,006	36,763	28,011	22,871	27,359	33,532	42,855	54,301	-	447,544
County TID Allocation (74%)		155,627	131,734	159,141	150,979	108,818	82,912	67,698	80,982	99,256	126,850	160,731	-	1,324,729
City Administration (1%)		2,103	1,780	2,151	2,040	1,471	1,120	915	1,094	1,341	1,714	2,172	-	17,902
Total NVTID Tax		210,307	178,020	215,056	204,025	147,052	112,044	91,484	109,435	134,129	171,419	217,205	-	1,790,174

Occupancy and Daily Rates		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Room Nights Available		25,389	26,939	26,077	27,280	26,638	27,187	33,945	25,694	27,621	26,550	27,776	-	301,096
Room Nights Rented		17,451	15,457	17,486	17,545	14,439	12,178	10,239	12,128	13,715	15,902	17,816	-	164,356
Average Occupancy Percentage		69%	57%	67%	64%	54%	45%	30%	47%	50%	60%	64%		55%
Average Room Rate		\$ 602.56	\$ 575.85	\$ 614.94	\$ 581.43	\$ 509.22	\$ 460.03	\$ 446.74	\$ 451.17	\$ 488.99	\$ 538.98	\$ 609.58		\$ 544.60

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 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	672,263	548,901	656,609	804,776	1,028,512	1,303,228	-	10,741,047
Actual TOT Revenue		1,261,842	1,068,117	1,290,336	1,224,153	882,309	672,263	548,901	656,609	804,776	1,028,512	1,303,228	-	10,741,047
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	758,953



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	10.3%		
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	10.1%		
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	10.5%	30.9%	
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	10.1%		
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	7.7%		
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%	672,263	-5.3%	354,491	5.8%	23.7%	54.5%
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%	548,901	1.4%	293,612	4.8%		
February	305,163	31.4%	323,475	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%	656,609	2.5%	364,209	6.0%		
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%	804,776	-9.5%	442,865	7.2%	18.0%	
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	587.1%	1,188,564	88.2%	1,092,932	-8.0%	1,028,512	-5.9%	520,245	8.5%		
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%	1,303,228	14.5%	604,384	9.9%		
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	9.0%	27.4%	45.5%
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%	10,741,047	-12.3%	6,110,955	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%	2,778,725	-10.4%
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%	2,010,287	-2.9%
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%	2,331,739	-32.0%
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%	6,399,021	-5.2%
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%	4,342,026	-21.1%

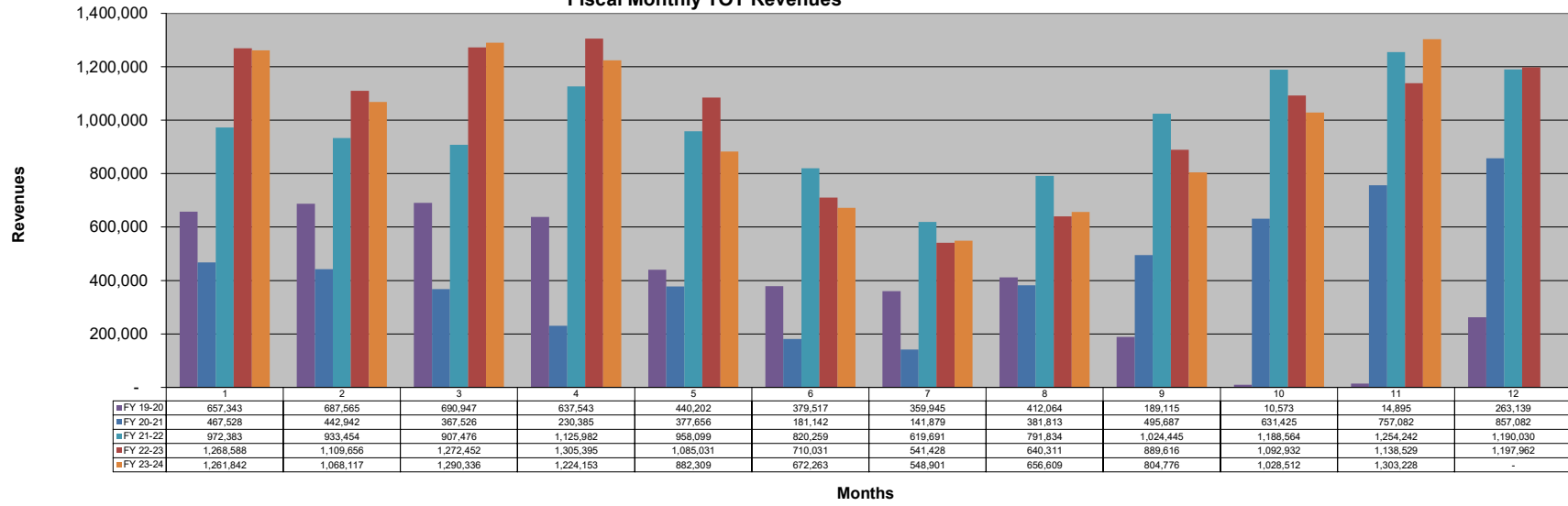
	By Calendar Year					
	2019	2020	2021	2022	2023	2024
January	328,601	359,945	141,879	619,691	541,428	548,901
February	361,292	412,064	381,813	791,834	640,311	656,609
March	452,901	189,115	495,687	1,024,445	889,616	804,776
April	532,280	10,573	631,425	1,188,564	1,092,932	1,028,512
May	650,402	14,895	757,082	1,254,242	1,138,529	1,303,228
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	672,263	
Annual Totals (1)	6,465,255	3,316,909	8,982,621	12,819,959	11,899,799	4,342,026
	2.7%	-48.7%	170.8%	42.7%	-7.2%	-63.5%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
264,231	4.6%		
328,559	5.7%		
399,032	6.9%	17.1%	
463,307	8.0%		
531,960	9.2%		
556,445	9.6%	26.7%	43.8%
615,312	10.6%		
599,409	10.3%		
624,218	10.8%	31.7%	
603,136	10.4%		
465,590	8.0%		
350,411	6.0%	24.5%	56.2%
5,801,610	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%

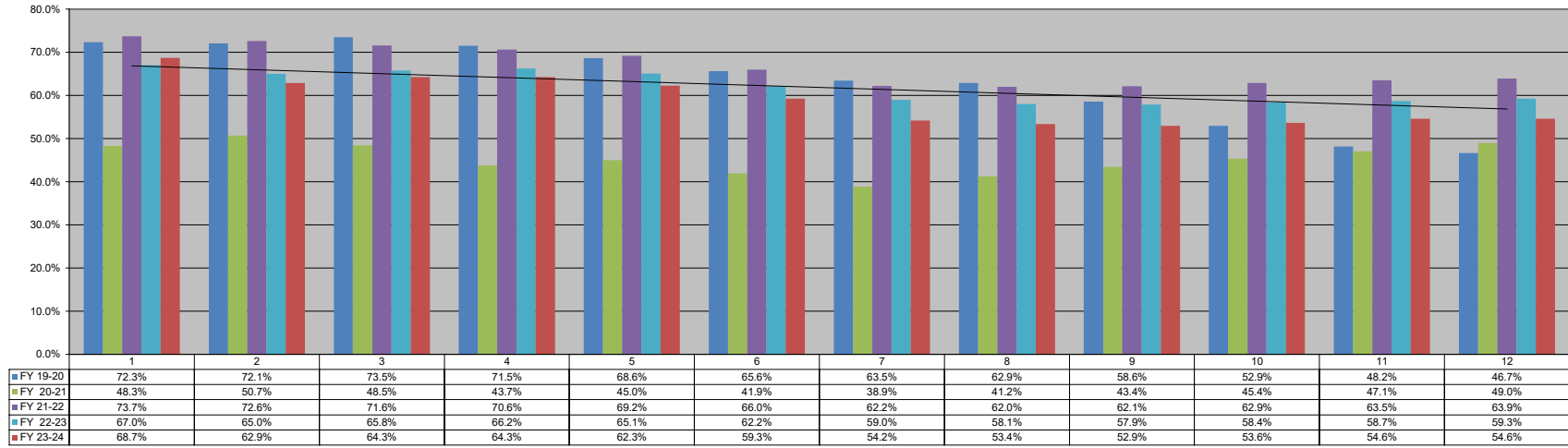
**City of Calistoga
Fiscal Monthly TOT Revenues**

Chart 3



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

