



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2024-2025

REPORT PERIOD: Collections through August, 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: October 21, 2024

City of Calistoga

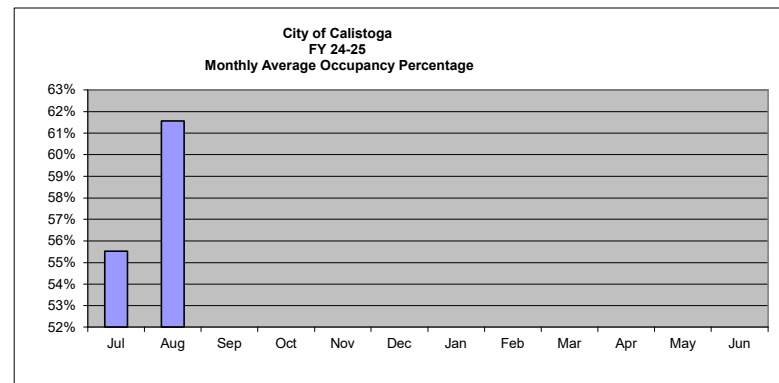
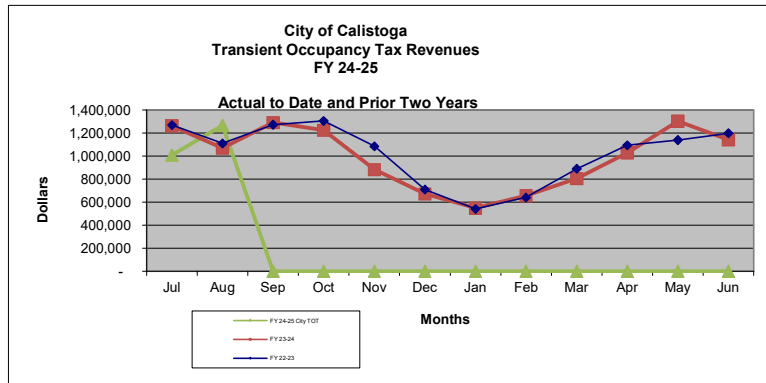
CHART 1

Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2024-25

TOT & NVTID Revenues	Actual												Total	
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
Average Number of Rooms	785													
FY 24-25 City TOT	12%	1,009,188	1,267,817	-	-	-	-	-	-	-	-	-	-	2,277,005
NVTID Tax	2%													
Local TID Allocation (25%)		42,050	52,826	-	-	-	-	-	-	-	-	-	-	94,875
County TID Allocation (74%)		124,467	156,364	-	-	-	-	-	-	-	-	-	-	280,831
City Administration (1%)		1,682	2,113	-	-	-	-	-	-	-	-	-	-	3,795
Total NVTID Tax		168,198	211,303	-	-	-	-	-	-	-	-	-	-	379,501

Occupancy and Daily Rates														Total	
Room Nights Available		27,931	27,869	-	-	-	-	-	-	-	-	-	-	-	55,800
Room Nights Rented		15,508	17,159	-	-	-	-	-	-	-	-	-	-	-	32,667
Average Occupancy Percentage		56%	62%												59%
Average Room Rate		\$ 542.29	\$ 615.72												\$ 580.86

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 23-24	785	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	1,141,007	11,882,053
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	5,037,133
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
TOT Revenues - Average of Twelve Years		701,556	673,258	706,778	678,546	542,207	409,350	337,331	418,533	505,024	593,672	683,758	692,826	6,493,819
Percent of Total Annual		10.8%	10.4%	10.9%	10.4%	8.3%	6.3%	5.2%	6.4%	7.8%	9.1%	10.5%	10.7%	100.0%
Original Adopted Budget Estimate		993,195	993,195	993,195	993,195	993,195	993,195	993,195	993,195	993,195	993,195	993,195	993,195	11,918,340
Revised Estimate		1,009,188	1,267,817	-	-	-	-	-	-	-	-	-	-	2,277,005
Actual TOT Revenue		1,009,188	1,267,817	-	-	-	-	-	-	-	-	-	-	2,277,005
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	9,641,335



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

CHART 2

	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		FY 24-25		Completed FY Years Average	Percent of Total Year		
		%Change		%Change		%Change		%Change		%Change		%Change		%Change		%Change		%Change		Mth		Qtr	Semi	
July	565,359	0.0%	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%	1,009,188	-20.4%	809,962	11.2%		
August	568,714	0.0%	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%	1,267,817	14.3%	790,642	11.0%		
September	600,312	0.0%	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%	-	-100.0%	711,262	9.9%	32.0%	
October	627,462	0.0%	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%	-	-100.0%	675,260	9.4%		
November	425,329	0.0%	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%	-	-100.0%	549,744	7.6%		
December	314,063	0.0%	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%	-	-100.0%	419,990	5.8%	22.8%	54.8%
January	278,577	0.0%	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%	-	-100.0%	339,067	4.7%		
February	323,754	0.0%	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%	-	-100.0%	427,436	5.9%		
March	385,039	0.0%	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%	-	-100.0%	508,297	7.0%	17.7%	
April	498,805	0.0%	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%	1,028,512	-5.9%	-	-100.0%	599,311	8.3%		
May	533,365	0.0%	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%	-	-100.0%	685,466	9.5%		
June	502,160	0.0%	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%	1,141,007	-4.8%	-	-100.0%	698,251	9.7%	27.5%	45.2%
Annual Totals (1)	5,622,939	0.0%	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%	11,882,054	-3.0%	2,277,005	-80.8%	7,214,686	100.0%	100.0%	100.0%

Fiscal Quarters

1st Quarter Trend	1,734,385	0.0%	1,856,259	7.0%	1,906,054	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%	3,620,295	-0.8%	2,277,005	-37.6%
2nd Quarter Trend	1,366,854	0.0%	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%	0	-100.0%
3rd Quarter Trend	987,369	0.0%	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%	2,010,286	-2.9%	0	-100.0%
4th Quarter Trend	1,534,331	0.0%	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%	3,472,748	1.3%	0	-100.0%
1st Half Trend	3,101,239	0.0%	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%	6,399,020	-5.2%	2,277,005	-66.3%
2nd Half Trend	2,521,700	0.0%	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%	5,483,034	-0.3%	0	-100.0%

By Calendar Year

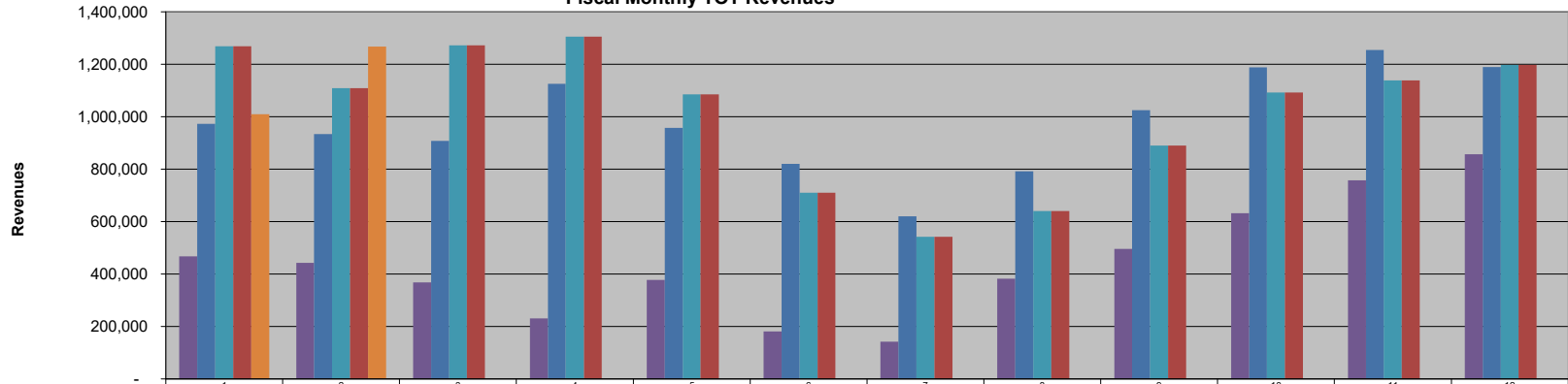
	2020	2021	2022	2023	2024	2025
January	359,945	141,879	619,691	541,428	548,901	-
February	412,064	381,813	791,834	640,311	656,609	-
March	189,115	495,687	1,024,445	889,616	804,776	-
April	10,573	631,425	1,188,564	1,092,932	1,028,512	-
May	14,895	757,082	1,254,242	1,138,529	1,303,228	-
June	263,139	857,082	1,190,030	1,197,962	1,141,007	-
July	467,528	972,383	1,268,588	1,261,842	1,009,188	-
August	442,942	933,454	1,109,656	1,068,117	1,267,817	-
September	367,526	907,476	1,272,452	1,290,336	-	-
October	230,385	1,125,982	1,305,395	1,224,153	-	-
November	377,656	958,099	1,085,031	882,309	-	-
December	181,142	820,259	710,031	672,263	-	-
Annual Totals (1)	3,316,909	6,982,621	12,819,959	11,899,798	7,760,039	-
	0.0%	170.8%	42.7%	-7.2%	-34.8%	-100.0%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
368,641	4.5%		
480,438	5.8%		
567,273	6.9%	17.2%	
658,668	8.0%		
744,663	9.0%		
774,870	9.4%	26.4%	43.6%
995,906	12.1%		
964,397	11.7%		
767,558	9.3%	33.1%	
777,183	9.4%		
660,619	8.0%		
476,739	5.8%	23.2%	56.4%
8,236,955	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

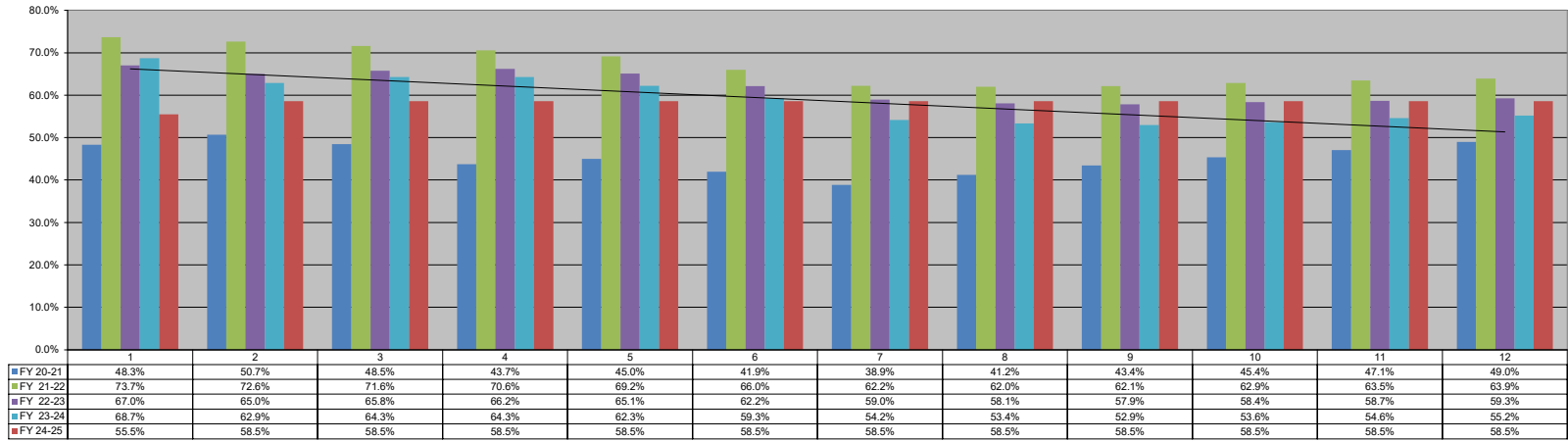


	1	2	3	4	5	6	7	8	9	10	11	12
FY 20-21	467,528	442,942	367,526	230,385	377,856	181,142	141,879	361,813	495,687	631,425	757,082	857,062
FY 21-22	972,383	833,454	907,476	1,125,982	958,099	820,259	619,691	791,834	1,024,445	1,188,564	1,254,242	1,190,030
FY 22-23	1,268,588	1,109,656	1,272,452	1,305,395	1,085,031	710,031	541,428	640,311	880,616	1,092,932	1,138,529	1,197,962
FY 23-24	1,268,588	1,109,656	1,272,452	1,305,395	1,085,031	710,031	541,428	640,311	880,616	1,092,932	1,138,529	1,197,962
FY 24-25	1,009,188	1,267,817	-	-	-	-	-	-	-	-	-	-

Months

City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

