



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2024-2025

REPORT PERIOD:	Collections through January, 2025
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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DATE:	March 19, 2025

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	1,249,689	1,296,870	988,607	727,231	661,205	-	-	-	-	-	7,200,608
NVTID Tax	2%													
Local TID Allocation (25%)		42,050	52,826	52,070	54,036	41,192	30,301	27,550	-	-	-	-	-	300,025
County TID Allocation (74%)		124,467	156,364	154,128	159,947	121,928	89,692	81,549	-	-	-	-	-	888,075
City Administration (1%)		1,682	2,113	2,083	2,161	1,648	1,212	1,102	-	-	-	-	-	12,001
Total NVTID Tax		168,198	211,303	208,282	216,145	164,768	121,205	110,201	-	-	-	-	-	1,200,101

Occupancy and Daily Rates														
Room Nights Available		27,931	27,869	26,940	27,869	26,970	27,838	27,838	-	-	-	-	-	193,255
Room Nights Rented		15,508	17,159	17,036	17,883	15,266	12,400	12,379	-	-	-	-	-	107,631
Average Occupancy Percentage		56%	62%	63%	64%	57%	45%	44%						56%
Average Room Rate		\$ 542.29	\$ 615.72	\$ 611.30	\$ 604.33	\$ 539.66	\$ 488.73	\$ 445.11						\$ 557.51

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	1,249,689	1,296,870	988,607	727,231	661,205	-	-	-	-	-	7,200,608
Actual TOT Revenue		1,009,188	1,267,817	1,249,689	1,296,870	988,607	727,231	661,205	-	-	-	-	-	7,200,608
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	4,717,732

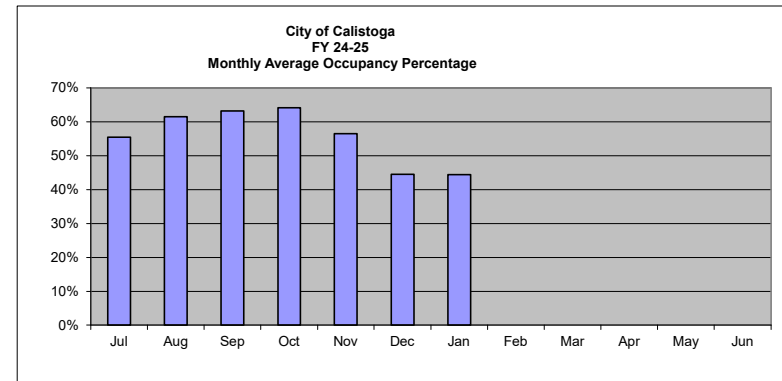
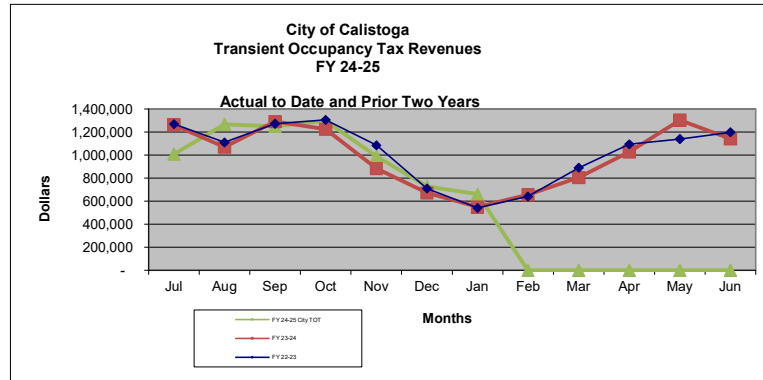


CHART 2

																			Completed FY Years Average	Percent of Total Year			
	FY 15-16	%Change	FY 16-17	%Change	FY 17-18	%Change	FY 18-19	%Change	FY 19-20	%Change	FY 20-21	%Change	FY 21-22	%Change	FY 22-23	%Change	FY 23-24	%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	10.5%	
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	10.3%	
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%	1,249,689	-1.8%	836,231	10.9%	31.6%
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%	1,296,870	-0.7%	804,947	10.4%	
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%	988,607	-8.9%	648,605	8.4%	
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%	727,231	2.4%	492,713	6.4%	25.3%
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%	661,205	22.1%	405,187	5.3%	
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	5.5%	
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	6.6%	17.4%
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	7.8%	
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	8.9%	
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	9.1%	25.7%
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%	7,200,608	-39.4%	7,707,046	100.0%	100.0%

Fiscal Quarters

1st Quarter Trend	1,734,385	0.0%	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%	3,620,295	-0.8%	3,526,694	-3.4%
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%	3,012,709	-2.8%
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%	661,205	-88.1%
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%	6,539,403	-3.1%
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%	661,205	-88.0%

By Calendar Year

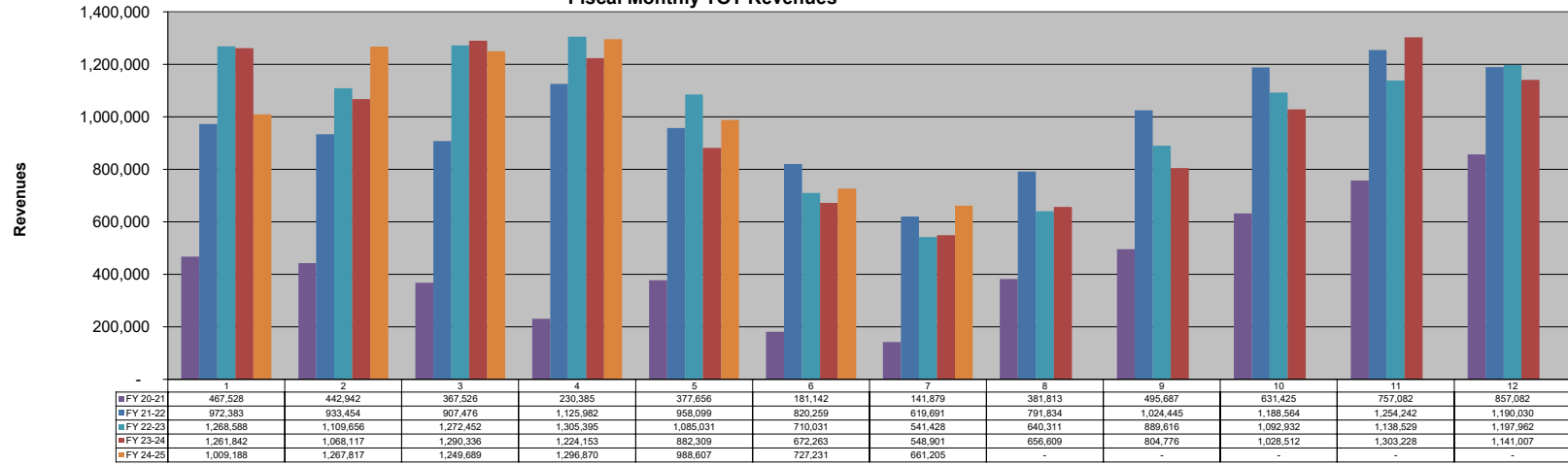
	2020	2021	2022	2023	2024	2025
January	359,945	141,879	619,691	541,428	548,901	661,205
February	412,064	381,813	791,834	640,311	656,609	-
March	189,115	495,687	1,024,445	889,616	804,776	-
April	10,573	631,425	1,188,564	1,092,932	1,028,512	-
May	14,895	757,082	1,254,242	1,138,529	1,303,228	-
June	263,139	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	1,249,689	
October	230,385	1,125,982	1,305,395	1,224,153	1,296,870	
November	377,656	958,099	1,085,031	882,309	988,607	
December	181,142	820,259	710,031	672,263	727,231	
Annual Totals (1)	3,316,909	8,982,621	12,819,959	11,899,798	12,022,437	661,205
	0.0%	170.8%	42.7%	-7.2%	1.0%	-94.5%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
478,841	5.2%		
480,438	5.2%		
567,273	6.2%	16.6%	
658,668	7.2%		
744,663	8.1%		
774,870	8.4%	23.7%	40.3%
995,906	10.8%		
964,397	10.5%		
1,017,496	11.1%	32.4%	
1,036,557	11.3%		
858,341	9.3%		
622,185	6.8%	27.4%	59.7%
9,199,635	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**

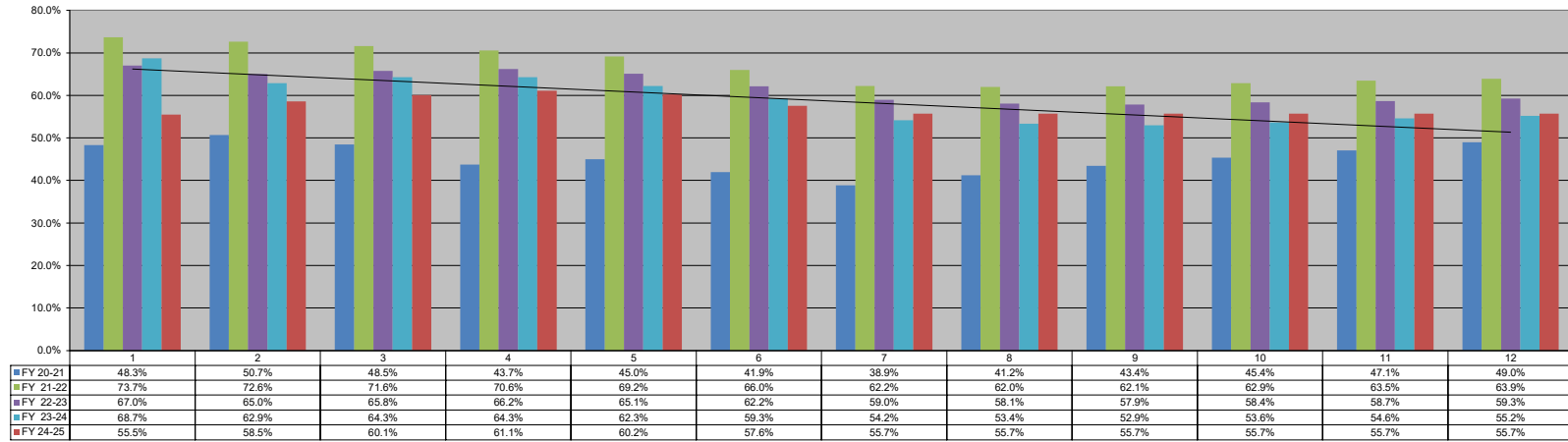
Chart 3



Months

City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

