



TREASURER-TAX COLLECTOR SAN DIEGO COUNTY

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Dan McAllister
Treasurer-Tax Collector



May 21, 2025

TO: Supervisor Terra Lawson-Remer, Vice Chair
Supervisor Joel Anderson
Supervisor Monica Montgomery Steppe
Supervisor Jim Desmond

FROM: Dan McAllister
Treasurer-Tax Collector

QUARTERLY REPORT OF TRANSIENT OCCUPANCY (TOT) Third Quarter Report FY 2024/25

Attached please find the third quarter report for Transient Occupancy Tax (TOT) revenue collected.

The total TOT collections through the third quarter of the fiscal year 2024/25 are \$7,074,622.68. This equates to 112.30% of the budgeted revenue of \$6,300,000.00 for the 2024/25 fiscal year. The third quarter report encompasses outstanding taxes, penalties, and interest.

The Treasurer-Tax Collector's Office is responsible for the administration and collection of transient occupancy tax (TOT) for establishments located in the unincorporated areas of the County. The Treasurer-Tax Collector values its role in supporting the County of San Diego's strategic plans and operational goals for the benefit of our citizens.

Respectfully,

Dan McAllister
Treasurer-Tax Collector

Enclosure(s)

cc: Ebony N. Shelton, Chief Administrative Officer
Caroline Smith, Assistant Chief Administrative Officer
Joan Bracci, Chief Financial Officer
Damien Quinn, Financial Policy and Planning Director, Office of Financial Planning

TRANSIENT OCCUPANCY TAX QUARTERLY COLLECTION

Revenue Collected in Fiscal Year 2024/25

	1ST	2ND	3RD	4TH	
1st DISTRICT	QUARTER	QUARTER	QUARTER	QUARTER	TOTAL
BONITA	15,604.95	65,866.61	17,240.04	0.00	98,711.60
CHULA VISTA	0.00	114.00	8,960.56	0.00	9,074.56
NATIONAL	0.00	3,464.70	192.00	0.00	3,656.70
SAN DIEGO	1,043.95	0.00	0.00	0.00	1,043.95
SPRING VALLEY	709.39	38,285.66	53,072.57	0.00	92,067.62
TOTAL:	17,358.29	107,730.97	79,465.17	0.00	204,554.43
2nd DISTRICT					
ALPINE	88,101.46	56,773.53	64,606.77	0.00	209,481.76
BOULEVARD	82.67	197.51	175.91	0.00	456.09
CAMPO	0.00	0.00	0.00	0.00	0.00
DEHESA	2,302.88	1,234.56	1,620.52	0.00	5,157.96
DESCANSO	749.13	5,343.91	2,885.52	0.00	8,978.56
EL CAJON	6,645.16	4,510.83	112,123.34	0.00	123,279.33
ESCONDIDO	17,241.82	9,051.47	26,839.74	0.00	53,133.03
JACUMBA	0.00	414.95	479.45	0.00	894.40
JAMUL	17,850.02	8,646.73	43,992.52	0.00	70,489.27
JULIAN	108,054.68	103,277.31	225,536.07	0.00	436,868.06
LAKESIDE	20,287.02	23,746.75	5,494.93	0.00	49,528.70
MOUNTAIN VIEW	0.00	0.00	0.00	0.00	0.00
MT. LAGUNA	4,101.22	3,594.23	12,971.22	0.00	20,666.67
PINE VALLEY	10,338.67	4,483.20	3,562.56	0.00	18,384.43
RAMONA	97,405.03	125,578.58	84,332.60	0.00	307,316.21
SANTA YSABEL	2,709.65	1,404.33	609.38	0.00	4,723.36
SPENCER VALLEY	360.99	572.15	279.99	0.00	1,213.13
TOTAL:	376,230.40	348,830.04	585,510.52	0.00	1,310,570.96
3rd DISTRICT					
DEL MAR	11,345.67	5,404.29	4,360.62	0.00	21,110.58
ENCINITAS	538.50	334.53	693.28	0.00	1,566.31
ESCONDIDO	1,493.31	866.55	1,026.23	0.00	3,386.09
RANCHO SANTA FE	712,591.83	630,532.74	457,947.14	0.00	1,801,071.71
TOTAL:	725,969.31	637,138.11	464,027.27	0.00	1,827,134.69
4th DISTRICT					
EL CAJON	6,166.93	19,047.28	39,184.21	0.00	64,398.42
LA MESA	19,766.68	11,982.93	80,027.41	0.00	111,777.02
SPRING VALLEY	30,934.10	59,974.40	75,429.39	0.00	166,337.89
TOTAL:	56,867.71	91,004.61	194,641.01	0.00	342,513.33
5th DISTRICT					
BONSALL	826.80	5,412.76	1,486.35	0.00	7,725.91
BORREGO SPRINGS	149,637.04	265,037.79	392,483.69	0.00	807,158.52
ESCONDIDO	14,132.76	430,134.46	221,098.11	0.00	665,365.33
FALLBROOK	187,998.01	158,789.15	124,936.01	0.00	471,723.17
JULIAN	9,697.17	6,584.19	9,385.41	0.00	25,666.77
PALA	1,279.78	0.00	0.00	0.00	1,279.78
PALOMAR MTN	32,370.35	50,372.48	7,102.00	0.00	89,844.83
PAUMA VALLEY	4,978.52	34,065.04	18,806.24	0.00	57,849.80
RAMONA	14,503.95	17,912.68	44,196.05	0.00	76,612.68
RANCHITA	949.60	0.00	0.00	0.00	949.60
SAN MARCOS	419,514.44	186,606.40	167,857.31	0.00	773,978.15
SANTA YSABEL	8,081.93	20,031.55	7,636.02	0.00	35,749.50
VALLEY CENTER	31,755.27	21,821.96	19,112.08	0.00	72,689.31
VISTA	107,091.00	95,795.18	94,084.65	0.00	296,970.83
WARNER SPRINGS	2,927.77	1,951.32	1,406.00	0.00	6,285.09
TOTAL:	985,744.39	1,294,514.96	1,109,589.92	0.00	3,389,849.27
GRAND TOTAL:	2,162,170.10	2,479,218.69	2,433,233.89	0.00	7,074,622.68