



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2025-2026

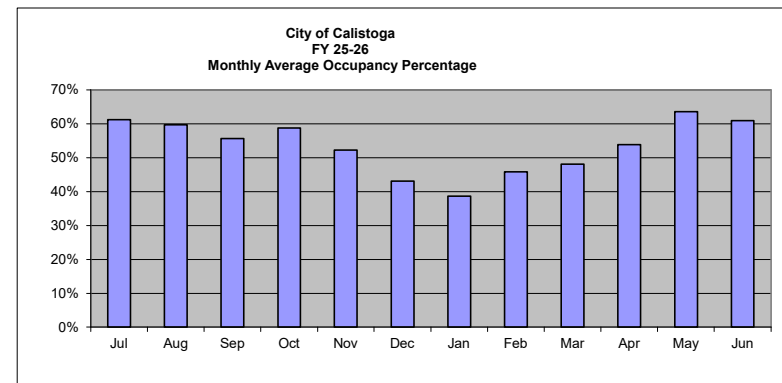
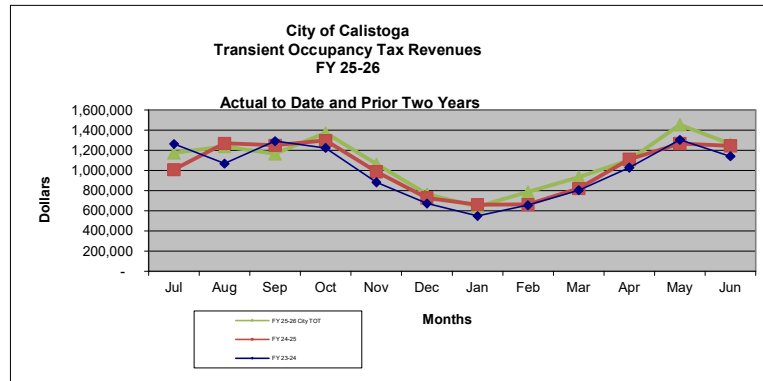
REPORT PERIOD:	Collections through June , 2026
TAX RATE:	12 Percent
STATISTICS:	TOT/NVTID Collections – TOT Budget to Actual Revenues City TOT Revenue History Fiscal Monthly TOT Revenues Monthly Occupancy Rates – All Types Average Monthly Rates – All Types
PREPARED BY:	Connie Cardenas, Administrative Services Director Jovani Carrillo, Finance Specialist
DATE:	August 20, 2026

City of Calistoga

CHART 1

Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2025-26

TOT & NVTID Revenues		Actual												Total
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Average Number of Rooms	863													
FY 25-26 City TOT	12%	1,173,269	1,236,865	1,165,786	1,373,418	1,062,694	765,856	641,225	786,804	934,146	1,103,381	1,453,947	1,261,455	12,958,844
NVTID Tax	2%													
Local TID Allocation (25%)		48,886	51,536	48,574	57,226	44,279	31,911	26,718	32,783	38,923	45,974	60,581	52,561	539,952
County TID Allocation (74%)		144,703	152,547	143,780	169,388	131,066	94,456	79,084	97,039	115,211	136,084	179,320	155,579	1,598,257
City Administration (1%)		1,955	2,061	1,943	2,289	1,771	1,276	1,069	1,311	1,557	1,839	2,423	2,102	21,598
Total NVTID Tax		195,545	206,144	194,298	228,903	177,116	127,643	106,871	131,134	155,691	183,897	242,324	210,242	2,159,807
Occupancy and Daily Rates														
Room Nights Available		30,039	30,070	29,070	30,225	29,100	30,540	30,462	27,524	30,473	29,490	30,008	29,310	356,311
Room Nights Rented		18,393	17,977	16,177	17,762	15,208	13,180	11,769	12,635	14,665	15,889	19,089	17,865	190,609
Average Occupancy Percentage		61%	60%	56%	59%	52%	43%	39%	46%	48%	54%	64%	61%	53%
Average Room Rate		\$ 531.57	\$ 573.36	\$ 600.54	\$ 644.36	\$ 582.31	\$ 484.23	\$ 454.04	\$ 518.93	\$ 530.82	\$ 578.69	\$ 634.72	\$ 588.42	\$ 566.55
Estimates & Projections														
City Transient Occupancy Tax	Avg Rooms	Actual												Total
Prior years Actuals		July	August	September	October	November	December	January	February	March	April	May	June	
FY 24-25	861	1,009,188	1,267,817	1,249,689	1,296,870	988,607	727,231	661,205	662,069	820,570	1,112,068	1,267,199	1,246,852	12,309,365
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
TOT Revenues - Average of Twelve Years		751,822	743,675	775,471	752,360	600,863	452,543	376,845	456,152	548,808	659,778	757,414	763,669	7,639,401
Percent of Total Annual		9.8%	9.7%	10.2%	9.8%	7.9%	5.9%	4.9%	6.0%	7.2%	8.6%	9.9%	10.0%	100.0%
Original Adopted Budget Estimate		997,576	997,576	997,576	997,576	997,576	997,576	997,576	997,576	997,576	997,576	997,576	997,576	11,970,906
Revised Estimate		1,173,269	1,236,865	1,165,786	1,373,418	1,062,694	765,856	641,225	786,804	934,146	1,103,381	1,453,947	1,261,455	12,958,844
Actual TOT Revenue		1,173,269	1,236,865	1,165,786	1,373,418	1,062,694	765,856	641,225	786,804	934,146	1,103,381	1,453,947	1,261,455	12,958,844
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	(987,938)



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

CHART 2

																					Completed FY Years Average	Percent of Total Year			
	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	FY 24-25	%Change	FY 25-26	%Change			Gth	Qtr	Semi
July	616,130	0.0%	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	-20.0%	1,173,269	16.3%		870,753	9.7%		
August	595,142	0.0%	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	18.7%	1,236,865	-2.4%		857,457	9.6%		
September	644,986	0.0%	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	-3.2%	1,165,786	-6.7%		892,778	10.0%	29.3%	
October	633,178	0.0%	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	5.9%	1,373,418	5.9%		879,543	9.8%		
November	448,384	0.0%	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	12.0%	1,062,694	7.5%		712,341	8.0%		
December	353,219	0.0%	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	8.2%	765,856	5.3%		537,892	6.0%	23.8%	53.1%
January	273,023	0.0%	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	20.5%	641,225	-3.0%		441,452	4.9%		
February	343,475	0.0%	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%	662,069	0.8%	786,804	18.8%		539,948	6.0%		
March	413,561	0.0%	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%	820,570	2.0%	934,146	13.8%		645,265	7.2%	18.2%	
April	488,598	0.0%	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%	1,112,068	8.1%	1,103,381	-0.8%		770,975	8.6%		
May	583,094	0.0%	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%	1,267,199	-2.8%	1,453,947	14.7%		904,244	10.1%		
June	560,016	0.0%	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%	1,246,852	9.3%	1,261,455	1.2%		898,865	10.0%	28.8%	46.9%
Annual Totals (1)	5,952,806	0.0%	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%	12,309,365	3.6%	12,958,844	5.3%		8,951,512	100.0%	100.0%	100.0%

Fiscal Quarters

1st Quarter Trend	1,856,259	0.0%	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	-2.6%	3,575,920	1.4%
2nd Quarter Trend	1,434,781	0.0%	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%	3,012,708	8.4%	3,201,968	6.3%
3rd Quarter Trend	1,030,059	0.0%	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%	2,143,844	6.6%	2,362,174	10.2%
4th Quarter Trend	1,631,708	0.0%	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%	3,626,119	4.4%	3,818,782	5.3%
1st Half Trend	3,291,039	0.0%	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%	6,539,402	2.2%	6,777,888	3.6%
2nd Half Trend	2,661,767	0.0%	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%	5,769,963	5.2%	6,180,956	7.1%

By Calendar Year

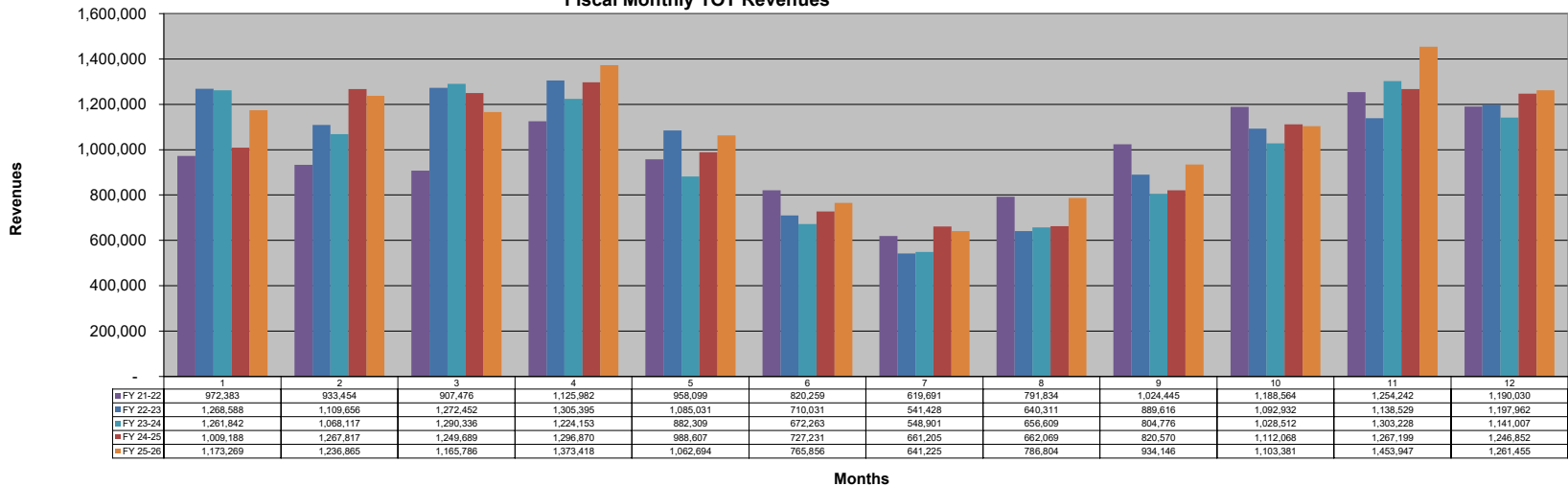
	2021	2022	2023	2024	2025	2026
January	141,879	619,691	541,428	548,901	661,205	641,225
February	381,813	791,834	640,311	656,609	662,069	786,804
March	495,687	1,024,445	889,616	804,776	820,570	934,146
April	631,425	1,188,564	1,092,932	1,028,512	1,112,068	1,103,381
May	757,082	1,254,242	1,138,529	1,303,228	1,267,199	1,453,947
June	857,082	1,190,030	1,197,962	1,141,007	1,246,852	1,261,455
July	972,383	1,268,588	1,261,842	1,009,188	1,173,269	
August	933,454	1,109,656	1,068,117	1,267,817	1,236,865	
September	907,476	1,272,452	1,290,336	1,249,689	1,165,786	
October	1,125,982	1,305,395	1,224,153	1,206,870	1,373,418	
November	958,099	1,085,031	882,309	988,607	1,062,694	
December	820,259	710,031	672,263	727,231	765,856	
Annual Totals (1)	8,982,621	12,819,959	11,899,798	12,022,436	12,547,851	6,180,956
	0.0%	42.7%	-7.2%	1.0%	4.4%	-50.7%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
525,721	4.4%		
653,240	5.5%		
828,207	7.0%	17.0%	
1,028,147	8.7%		
1,195,704	10.1%		
1,149,065	9.7%	28.5%	45.5%
1,137,054	9.6%		
1,123,182	9.5%		
1,177,148	10.0%	29.1%	
1,265,164	10.7%		
995,348	8.4%		
739,128	6.3%	25.4%	54.5%
11,815,107	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%

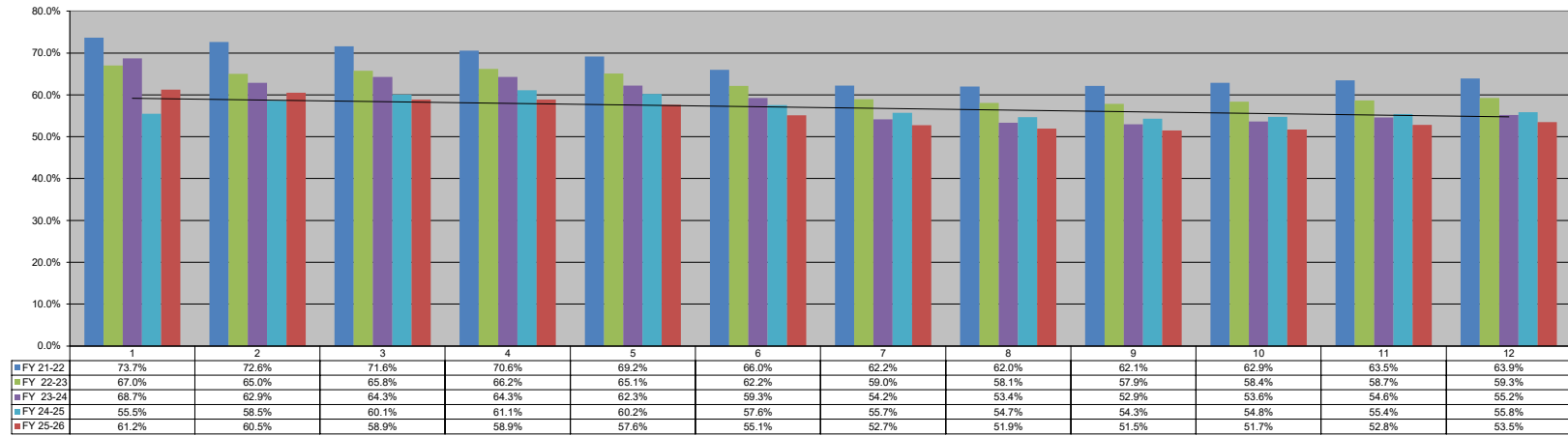
**City of Calistoga
Fiscal Monthly TOT Revenues**

Chart 3



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

