



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2025-2026

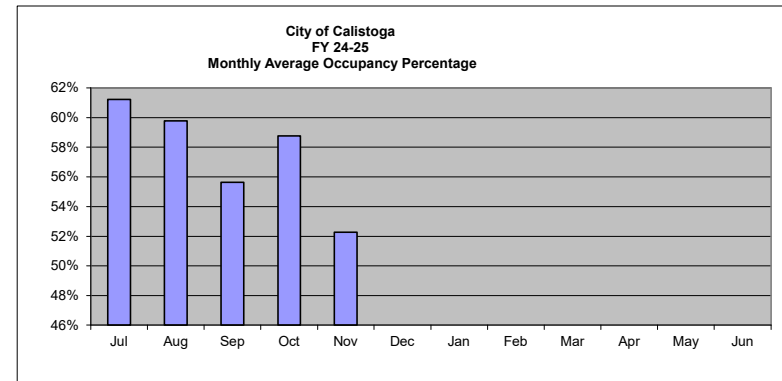
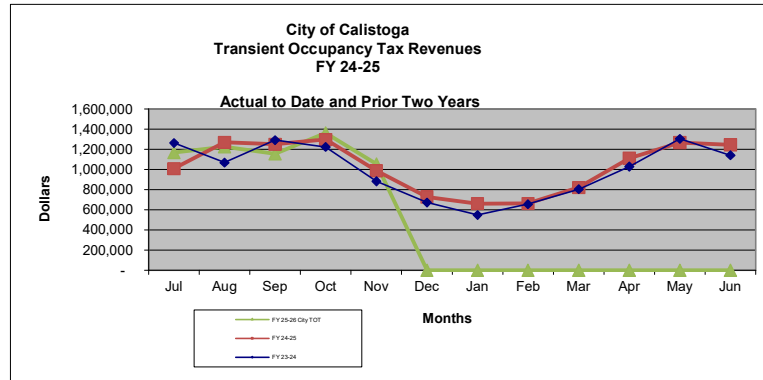
REPORT PERIOD:	Collections through November , 2025
TAX RATE:	12 Percent
STATISTICS:	TOT/NVTID Collections – TOT Budget to Actual Revenues City TOT Revenue History Fiscal Monthly TOT Revenues Monthly Occupancy Rates – All Types Average Monthly Rates – All Types
PREPARED BY:	Connie Cardenas, Administrative Services Director Jovani Carrillo, Finance Specialist
DATE:	January 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	861													
FY 25-26 City TOT	12%	1,167,176	1,225,321	1,155,137	1,361,830	1,054,536	-	-	-	-	-	-	-	5,964,000
NVTID Tax	2%													
Local TID Allocation (25%)		48,632	51,055	48,131	56,743	43,939	-	-	-	-	-	-	-	248,500
County TID Allocation (74%)		143,952	151,123	142,467	167,959	130,059	-	-	-	-	-	-	-	735,560
City Administration (1%)		1,945	2,042	1,925	2,270	1,758	-	-	-	-	-	-	-	9,940
Total NVTID Tax		194,529	204,220	192,523	226,972	175,756	-	-	-	-	-	-	-	994,000
Occupancy and Daily Rates														
Room Nights Available		30,039	30,070	29,070	30,225	29,100	-	-	-	-	-	-	-	148,504
Room Nights Rented		18,393	17,977	16,177	17,762	15,208	-	-	-	-	-	-	-	85,517
Average Occupancy Percentage		61%	60%	56%	59%	52%								58%
Average Room Rate		\$ 528.81	\$ 568.00	\$ 595.05	\$ 638.92	\$ 577.84								\$ 581.17
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		1,167,176	1,225,321	1,155,137	1,361,830	1,054,536	-	-	-	-	-	-	-	5,964,000
Actual TOT Revenue		1,167,176	1,225,321	1,155,137	1,361,830	1,054,536	-	-	-	-	-	-	-	5,964,000
Difference from Latest Estimate		-	-	-	-	-	-	-	-	-	-	-	-	6,006,906



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

CHART 2

																					Completed FY Years Average	Percent of Total Year		
	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		FY 25-26			Mth	Qtr	Semi
		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change		% Change				
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%	1,167,176	15.7%	870,144	10.5%		
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%	1,225,321	-3.4%	856,302	10.4%		
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%	1,155,137	-7.6%	891,713	10.8%	31.7%	
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%	1,361,830	5.0%	878,384	10.6%		
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%	1,054,536	6.7%	711,525	8.6%		
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%	-	-100.0%	461,306	5.6%	24.9%	56.6%
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%	-	-100.0%	377,330	4.6%		
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%	-	-100.0%	461,267	5.6%		
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%	-	-100.0%	551,850	6.7%	16.8%	
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%	-	-100.0%	660,637	8.0%		
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%	-	-100.0%	758,849	9.2%		
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%	-	-100.0%	772,720	9.4%	26.6%	43.4%
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%	5,964,000	-51.5%	8,252,028	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%	3,547,635	0.6%
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%	2,416,366	-19.8%
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%	-	-100.0%
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%	-	-100.0%
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%	5,964,000	-8.8%
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%	-	-100.0%

By Calendar Year

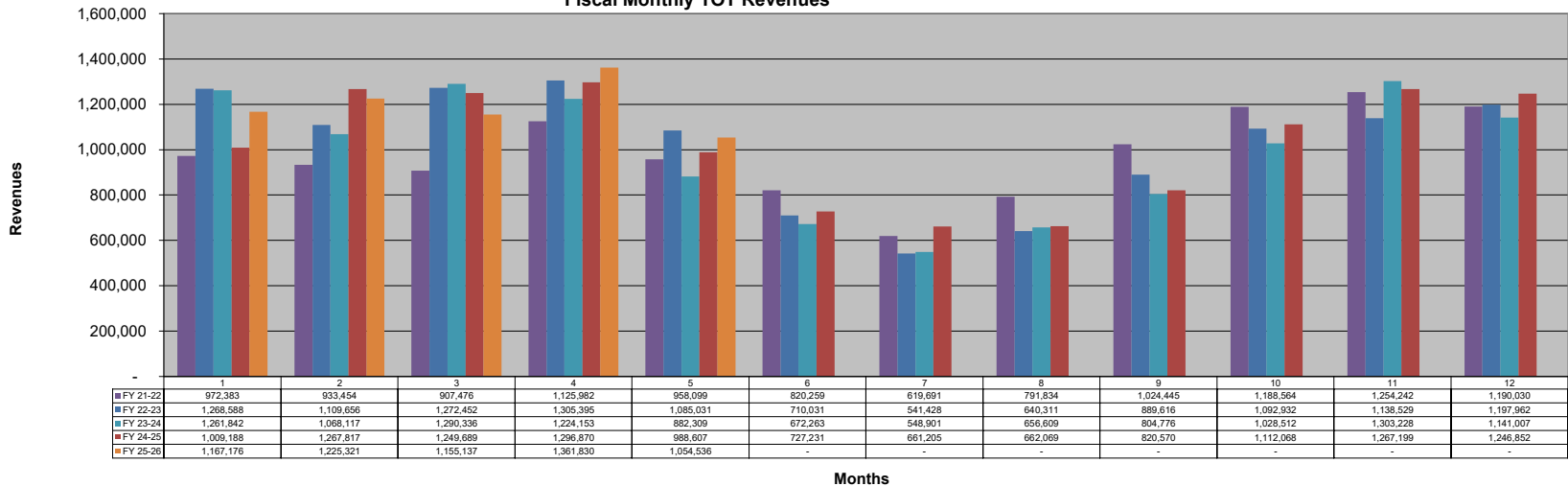
	2021	2022	2023	2024	2025	2026
January	141,879	619,691	541,428	548,901	661,205	-
February	381,813	791,834	640,311	656,609	662,069	-
March	495,687	1,024,445	889,616	804,776	820,570	-
April	631,425	1,188,564	1,092,932	1,028,512	1,112,068	-
May	757,082	1,254,242	1,138,529	1,303,228	1,267,199	-
June	857,082	1,190,030	1,197,962	1,141,007	1,246,852	-
July	972,383	1,268,588	1,261,842	1,009,188	1,167,176	-
August	933,454	1,109,656	1,068,117	1,267,817	1,225,321	-
September	907,476	1,272,452	1,290,336	1,249,689	1,155,137	-
October	1,125,982	1,305,395	1,224,153	1,206,870	1,361,830	-
November	958,099	1,085,031	882,309	988,607	1,054,536	-
December	820,259	710,031	672,263	727,231	-	-
Annual Totals (1)	8,982,621	12,819,959	11,899,798	12,022,436	11,733,963	-
	0.0%	42.7%	-7.2%	1.0%	-2.4%	-100.0%

Completed Cal Years Average	Percent of Total Year		
	Mth	Qtr	Semi
418,851	3.9%		
522,108	4.9%		
672,516	6.3%	15.2%	
842,250	7.9%		
953,380	9.0%		
938,822	8.8%	25.7%	40.9%
1,135,835	10.7%		
1,120,873	10.6%		
1,175,018	11.1%	32.3%	
1,262,846	11.9%		
993,716	9.4%		
585,957	5.5%	26.8%	59.1%
10,622,170	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%

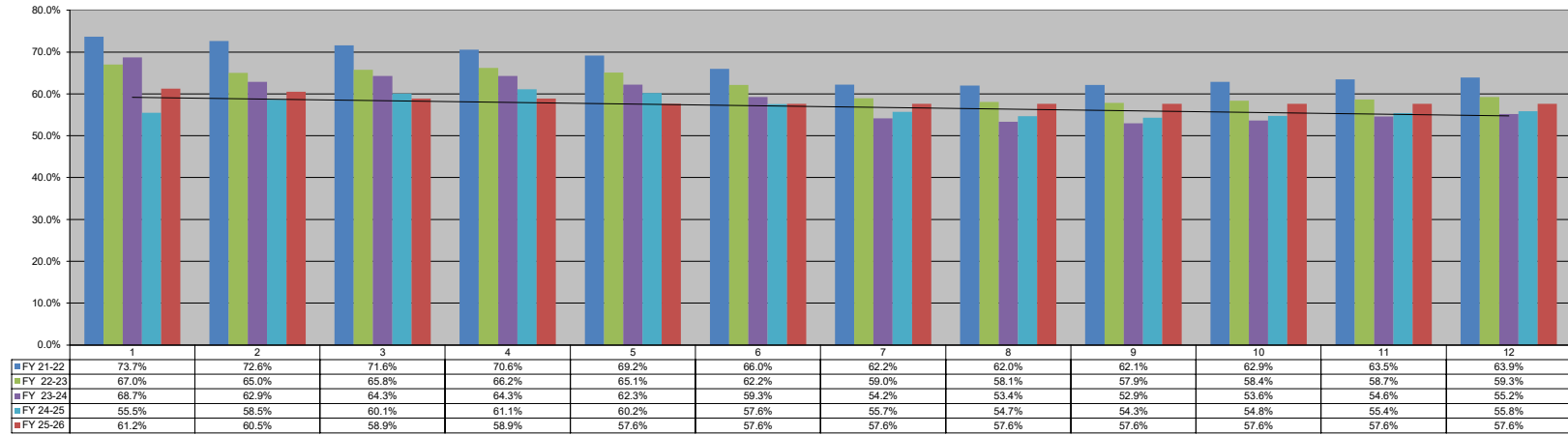
City of Calistoga
Fiscal Monthly TOT Revenues

Chart 3



City of Calistoga
Monthly Occupancy Rates - All Types

Chart 4



City of Calistoga
Average Monthly Rates - All Types

Chart 5

