

## City of South Lake Tahoe Transient Occupancy Tax Report

### Revenue Collected in December 2019 for the Month of November 2019

Monthly Activity:	Collected in This Month 2019	Collected in This Month 2018	Month Variance	% Change
Motels	\$146,338	\$153,212	(\$6,875)	-4.5%
Delinquent Motel Payments	\$2,628	\$7,819	(\$5,191)	-66.4%
Property Management VHR	\$77,304	\$102,541	(\$25,237)	-24.6%
Individual Property Owners (VHR)	\$14,476	\$22,529	(\$8,052)	-35.7%
Shared VHRs	\$0	\$82	(\$82)	-100.0%
Campground	\$1,334	\$1,181	\$153	13.0%
Promotion 2%	\$80,693	\$95,788	(\$15,095)	-15.8%
TOT Totals	<u>\$322,773</u>	<u>\$383,151</u>	<u>(\$60,378)</u>	<u>-15.8%</u>
Total General Fund TOT	<u>\$322,773</u>	<u>\$383,151</u>	<u>(\$60,378)</u>	<u>-15.8%</u>
City Redevelopment TOT	\$80,693	\$95,788	(\$15,095)	-15.8%
Redevelopment Area TOT	\$294,300	\$321,787	(\$27,486)	-8.5%
Total General Fund Monthly Collections	<u>\$697,767</u>	<u>\$800,725</u>	<u>(\$102,959)</u>	<u>-12.9%</u>
Restricted Measure P TOT 2%	<u>\$134,152</u>	<u>\$148,935</u>	<u>(\$14,783)</u>	<u>-9.9%</u>

Fiscal Year-to-Date:	2019/2020	2018/2019	Fiscal Year Variance	% Change
Motels	\$261,482	\$322,549	(\$61,067)	-18.9%
Delinquent Motel Payments	\$12,110	\$10,919	\$1,191	10.9%
Property Management VHR	\$141,531	\$163,504	(\$21,973)	-13.4%
Individual Property Owners	\$35,311	\$35,755	(\$445)	-1.2%
Shared VHRs	\$707	\$82	\$626	767.5%
Campground	\$2,727	\$2,657	\$69	2.6%
Promotion 2%	\$151,289	\$178,489	(\$27,199)	-15.2%
TOT Totals	<u>\$605,158</u>	<u>\$713,955</u>	<u>(\$108,798)</u>	<u>-15.2%</u>
Total General Fund TOT	<u>\$605,158</u>	<u>\$713,955</u>	<u>(\$108,798)</u>	<u>-15.2%</u>
City Redevelopment TOT	\$151,289	\$178,489	(\$27,199)	-15.2%
Redevelopment Area TOT	\$719,042	\$683,472	\$35,570	5.2%
Total to Date General Fund Collections	<u>\$1,475,489</u>	<u>\$1,575,917</u>	<u>-\$100,428</u>	<u>-6.4%</u>
Motel and VHR TOT Audit Collections	\$7,212			
Total TOT Collections	<u>\$1,482,701</u>			
Restricted Measure P TOT 2%	<u>\$277,434</u>	<u>\$294,601</u>	<u>(\$17,167)</u>	<u>-5.8%</u>

TOT is collected and recorded as revenue in the General Ledger in the month following the actual motel stay.

Motel and VHR TOT Audit Collections are actual amounts collected. Does not include balances owed but not yet paid.

Restricted Measure P TOT 2% was implemented 1/1/2017.

## City of South Lake Tahoe

### Room Rentals By Zone Month of November 2019

		<i>Receipts</i>	<i>Taxable Rents</i>	<b>Total Room</b>	<b>Room Nights</b>	<b>Occupancy</b>	<b>Average</b>
		<b>Gross Rentals</b>	<b>Net Rentals</b>				
		<b>Reported</b>	<b>Reported</b>				
<b>Zone 1</b>	<b>2019</b>	\$3,664,462	\$3,535,727	105690	26474	25%	\$138
	<b>2018</b>	\$3,924,562	\$3,799,460	104490	30499	29%	\$129
	<b>Variance</b>	(\$260,100)	(\$263,733)	1200	(4025)	-4%	\$9
<b>Zone 2</b>	<b>2019</b>	\$624,118	\$529,791	34260	5669	17%	\$110
	<b>2018</b>	\$756,358	\$665,620	35940	7314	20%	\$103
	<b>Variance</b>	(\$132,240)	(\$135,829)	(1680)	(1645)	-4%	\$7
<b>Zone 3</b>	<b>2019</b>	\$278,370	\$250,515	15960	2523	16%	\$110
	<b>2018</b>	\$486,924	\$460,634	15960	3652	23%	\$133
	<b>Variance</b>	(\$208,554)	(\$210,119)	0	(1129)	-7%	(\$23)
<b>Zone 4</b>	<b>2019</b>	\$183,733	\$79,272	11610	1758	15%	\$105
	<b>2018</b>	\$201,367	\$85,522	11610	1728	15%	\$117
	<b>Variance</b>	(\$17,634)	(\$6,250)	0	30	0%	(\$12)
<b>Zone 5</b>	<b>2019</b>	\$101,535	\$44,753	7260	514	7%	\$198
	<b>2018</b>	\$111,912	\$59,692	6090	657	11%	\$170
	<b>Variance</b>	(\$10,377)	(\$14,939)	1170	(143)	-4%	\$27
<b>Total All Zones</b>	<b>2019</b>	\$4,852,218	\$4,440,058	174780	36938	21%	\$131
	<b>2018</b>	\$5,481,123	\$5,070,928	174090	43850	25%	\$125
	<b>Variance</b>	(\$628,905)	(\$630,870)	690	(6912)	-4%	\$6

Zone Descriptions:

- Zone 1     Stateline Area
- Zone 2     Ski Run, Heavenly and Bijou Areas
- Zone 3     Al Tahoe Area
- Zone 4     Sierra Tract, East Y Area
- Zone 5     West Y and Emerald Bay Road Areas

### Vacation Home Rentals - Managed by Rental Agents

	<i>Taxable Rents</i>				<b>Average</b>
	<b>Net Rentals</b>	<b>Total Units</b>	<b>Total Units</b>	<b>Occupancy</b>	
	<b>Reported</b>	<b>Available</b>	<b>Rented</b>	<b>Percentage</b>	<b>Price</b>
<b>2019</b>	\$1,421,039	26490	4431	17%	\$321
<b>2018</b>	\$1,829,850	28200	5786	21%	\$316
<b>Variance</b>	(\$408,811)	(1710)	(1355)	-4%	\$4.45

## City of South Lake Tahoe

### Room Rentals By Unit Size Month of November 2019

		<i>Receipts</i>	<i>Taxable rents</i>	Total Rooms	Room Nights	Occupancy	Average
		Gross Rentals	Net Rentals				
		Reported	Reported				
<b>Units 1-15</b>	<b>2019</b>	\$260,960	\$146,566	9540	1725	18%	\$151
	<b>2018</b>	\$266,945	\$148,791	9030	1388	15%	\$192
	<b>Variance</b>	<b>(\$5,985)</b>	<b>(\$2,225)</b>	510	337	3%	<b>(\$41)</b>
<b>Units 16-30</b>	<b>2019</b>	\$463,532	\$217,736	26880	2562	10%	\$181
	<b>2018</b>	\$511,790	\$272,699	24840	3110	13%	\$165
	<b>Variance</b>	<b>(\$48,258)</b>	<b>(\$54,963)</b>	2040	<b>(548)</b>	<b>-3%</b>	\$16
<b>Units 31-50</b>	<b>2019</b>	\$324,616	\$295,446	16680	3202	19%	\$101
	<b>2018</b>	\$375,184	\$347,259	16680	3780	23%	\$99
	<b>Variance</b>	<b>(\$50,568)</b>	<b>(\$51,813)</b>	0	<b>(578)</b>	<b>-3%</b>	\$2
<b>Units 51-75</b>	<b>2019</b>	\$630,477	\$630,477	25560	7151	28%	\$88
	<b>2018</b>	\$684,444	\$684,444	27360	8221	30%	\$83
	<b>Variance</b>	<b>(\$53,967)</b>	<b>(\$53,967)</b>	<b>(1800)</b>	<b>(1070)</b>	<b>-2%</b>	\$5
<b>Units 76-125</b>	<b>2019</b>	\$985,305	\$962,505	24210	6354	26%	\$155
	<b>2018</b>	\$1,085,590	\$1,067,040	24270	8138	34%	\$133
	<b>Variance</b>	<b>(\$100,285)</b>	<b>(\$104,535)</b>	<b>(60)</b>	<b>(1784)</b>	<b>-7%</b>	\$22
<b>Units 126+</b>	<b>2019</b>	\$2,187,328	\$2,187,328	71910	15944	22%	\$137
	<b>2018</b>	\$2,557,171	\$2,550,696	71910	19213	27%	\$133
	<b>Variance</b>	<b>(\$369,843)</b>	<b>(\$363,368)</b>	0	<b>(3269)</b>	<b>-5%</b>	\$4
<b>Total All Unit Sizes</b>	<b>2019</b>	\$4,852,218	\$4,440,058	174780	36938	21%	\$131
	<b>2018</b>	\$5,481,124	\$5,070,929	174090	43850	25%	\$125
	<b>Variance</b>	<b>(\$628,906)</b>	<b>(\$630,871)</b>	690	<b>(6912)</b>	<b>-4%</b>	\$6



## City of South Lake Tahoe Rooms Rented

	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>Aug</i>	<i>Sept</i>	<i>Year to Date Total</i>
2012-13	30,183	23,447	46,442	46,215	39,121	40,558	25,427	33,031	50,836	70,868	63,567	49,721	519,416
2013-14	33,894	22,228	41,156	32,355	40,951	40,994	31,015	37,413	54,548	76,667	69,787	49,168	530,176
2014-15	43,162	28,676	48,200	45,142	38,962	36,820	31,934	42,741	59,041	75,745	70,026	59,448	579,897
2015-16	51,945	36,173	56,669	57,800	56,716	51,247	37,868	41,535	63,855	84,039	76,476	65,463	679,786
2016-17	52,485	35,490	55,715	57,917	51,771	55,719	47,012	43,964	66,485	87,416	74,401	67,608	695,983
2017-18	50,057	35,157	49,640	50,056	51,774	61,383	41,315	45,832	69,390	89,070	78,397	71,955	694,026
2018-19	51,115	43,850	57,807	60,319	51,675	57,424	47,020	41,658	67,046	85,023	82,754	69,244	714,935
2019-20	50,619	36,938											87,557

