

## City of South Lake Tahoe Transient Occupancy Tax Report

### Revenue Collected in August 2021 for the Month of July 2021

Monthly Activity:	Collected in This Month 2021	Collected in This Month 2020	Month Variance	% Change
Motels	\$786,641	\$503,126	\$283,515	56.4%
Delinquent Motel Payments	\$1,365	\$1,291	\$74	5.7%
Property Management VHR	\$342,938	\$352,276	(\$9,338)	-2.7%
Individual Property Owners (VHR)	\$4,749	\$996	\$3,753	376.8%
Shared VHRs	\$113	\$768	(\$655)	-85.3%
Campground	\$267	\$1,348	(\$1,081)	-80.2%
Promotion 2%	\$378,691	\$286,602	\$92,089	32.1%
TOT Totals	<u>\$1,514,764</u>	<u>\$1,146,407</u>	<u>\$368,357</u>	<u>32.1%</u>
Total General Fund TOT	<u>\$1,514,764</u>	<u>\$1,146,407</u>	<u>\$368,357</u>	<u>32.1%</u>
City Redevelopment TOT	\$378,691	\$286,602	\$92,089	32.1%
Redevelopment Area TOT	<u>\$1,061,527</u>	<u>\$660,723</u>	<u>\$400,804</u>	<u>60.7%</u>
Total General Fund Monthly Collections	<u>\$2,954,981</u>	<u>\$2,093,731</u>	<u>\$861,249</u>	<u>41.1%</u>
Restricted Measure P TOT 2%	<u>\$571,649</u>	<u>\$403,211</u>	<u>\$168,438</u>	<u>41.8%</u>

Fiscal Year-to-Date:	2020/2021	2019/2020	Fiscal Year Variance	% Change
Motels	\$3,165,505	\$1,846,101	\$1,319,404	71.5%
Delinquent Motel Payments	\$25,768	\$28,591	(\$2,823)	-9.9%
Property Management VHR	\$1,880,680	\$1,416,980	\$463,700	32.7%
Individual Property Owners	\$607,307	\$491,296	\$116,011	23.6%
Shared VHRs	\$18,101	\$49,775	(\$31,674)	-63.6%
Campground	\$13,473	\$14,439	(\$966)	-6.7%
Promotion 2%	\$1,903,611	\$1,282,394	\$621,217	48.4%
TOT Totals	<u>\$7,614,446</u>	<u>\$5,129,576</u>	<u>\$2,484,870</u>	<u>48.4%</u>
Total General Fund TOT	<u>\$7,614,446</u>	<u>\$5,129,576</u>	<u>\$2,484,870</u>	<u>48.4%</u>
City Redevelopment TOT	\$1,903,611	\$1,282,394	\$621,217	48.4%
Redevelopment Area TOT	<u>\$5,168,683</u>	<u>\$3,779,503</u>	<u>\$1,389,180</u>	<u>36.8%</u>
Total to Date General Fund Collections	<u>\$14,686,740</u>	<u>\$10,191,473</u>	<u>\$4,495,267</u>	<u>44.1%</u>
Motel and VHR TOT Audit Collections	\$158,934			
Total TOT Collections	<u>\$14,845,674</u>			
Restricted Measure P TOT 2%	<u>\$2,814,220</u>	<u>\$1,942,212</u>	<u>\$872,008</u>	<u>44.9%</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 July 2021

		<i>Receipts</i>	<i>Taxable Rents</i>	<b>Total Room Nights Available</b>	<b>Room Nights Rented</b>	<b>Occupancy Percentage</b>	<b>Average Room Price</b>
		<b>Gross Rentals Reported</b>	<b>Net Rentals Reported</b>				
<b>Zone 1</b>	<b>2021</b>	\$15,101,808	\$14,978,092	111848	50552	45%	\$299
	<b>2020</b>	\$9,909,371	\$9,771,581	109399	46876	43%	\$211
	<b>Variance</b>	\$5,192,437	\$5,206,511	2449	3676	2%	\$86
<b>Zone 2</b>	<b>2021</b>	\$3,317,829	\$3,193,138	36301	15274	42%	\$217
	<b>2020</b>	\$1,971,837	\$1,849,447	37200	11841	32%	\$167
	<b>Variance</b>	\$1,345,992	\$1,343,691	(899)	3433	10%	\$51
<b>Zone 3</b>	<b>2021</b>	\$2,794,711	\$2,763,411	16492	9460	57%	\$295
	<b>2020</b>	\$1,893,033	\$1,865,448	16492	7659	46%	\$247
	<b>Variance</b>	\$901,678	\$897,963	0	1801	11%	\$48
<b>Zone 4</b>	<b>2021</b>	\$543,649	\$456,798	12307	3251	26%	\$167
	<b>2020</b>	\$211,176	\$109,413	12865	1132	9%	\$187
	<b>Variance</b>	\$332,473	\$347,385	(558)	2119	18%	(\$19)
<b>Zone 5</b>	<b>2021</b>	\$404,230	\$347,357	7502	1707	23%	\$237
	<b>2020</b>	\$297,385	\$258,115	7905	1769	22%	\$168
	<b>Variance</b>	\$106,845	\$89,242	(403)	(62)	0%	\$69
<b>Total All Zones</b>	<b>2021</b>	\$22,162,227	\$21,738,796	184450	80244	44%	\$276
	<b>2020</b>	\$14,282,802	\$13,854,004	183861	69277	38%	\$206
	<b>Variance</b>	\$7,879,425	\$7,884,792	589	10967	6%	\$70

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>Total Units Available</b>	<b>Total Units Rented</b>	<b>Occupancy Percentage</b>	<b>Average Room Price</b>
	<b>Net Rentals Reported</b>				
<b>2021</b>	\$6,317,721	14105	10524	75%	\$600
<b>2020</b>	\$6,503,596	25606	13457	53%	\$483
<b>Variance</b>	(\$185,875)	(11501)	(2933)	22%	\$117

## City of South Lake Tahoe

### Room Rentals By Unit Size Month of July 2021

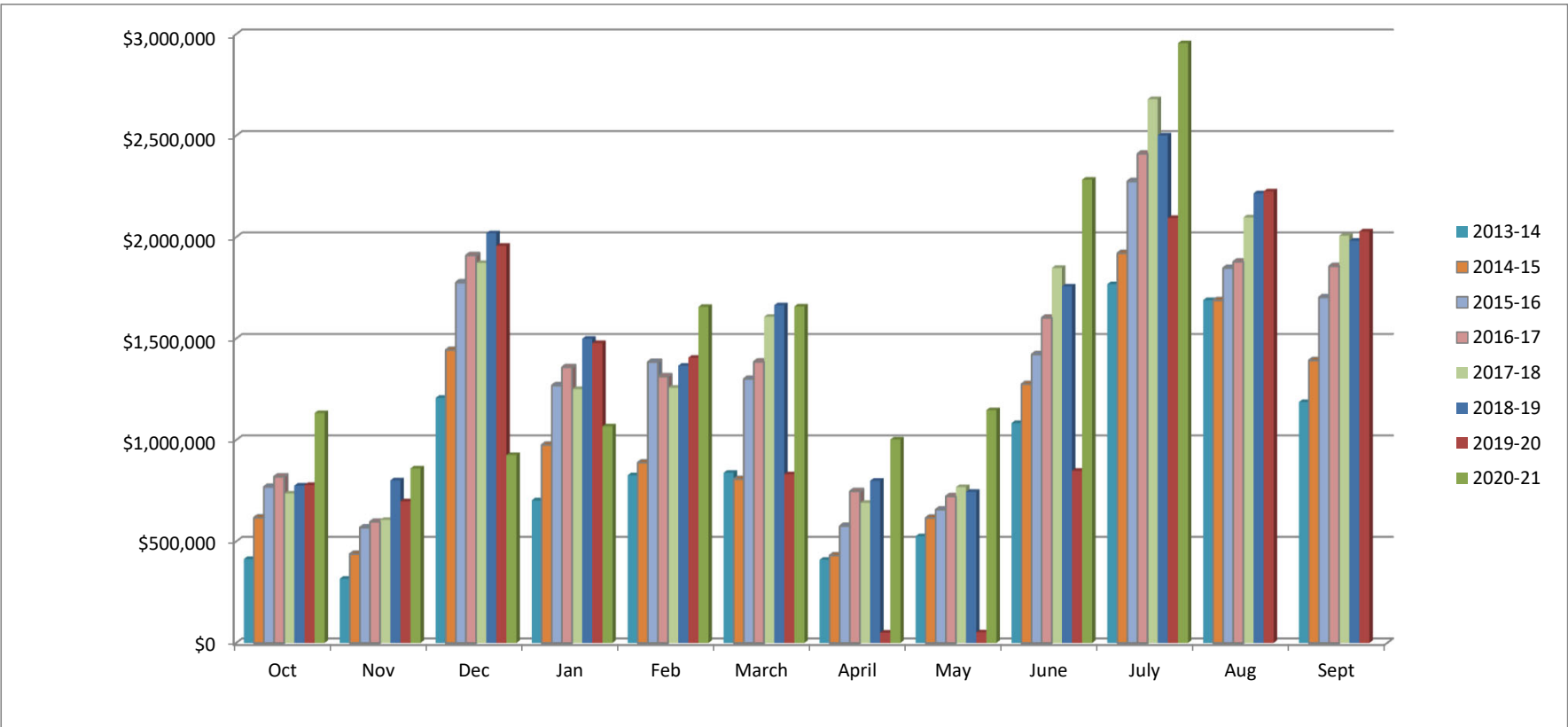
		<i>Receipts</i>	<i>Taxable rents</i>				Average
		Gross Rentals	Net Rentals	Total Rooms	Room Nights	Occupancy	Room
		Reported	Reported	Nights Available	Rented	Percentage	Price
<b>Units 1-15</b>	<b>2021</b>	\$829,570	\$722,760	9672	3133	32%	\$265
	<b>2020</b>	\$716,089	\$603,046	10509	4076	39%	\$176
	<b>Variance</b>	\$113,481	\$119,714	(837)	(943)	-6%	\$89
<b>Units 16-30</b>	<b>2021</b>	\$1,757,700	\$1,480,149	27435	7142	26%	\$246
	<b>2020</b>	\$1,263,252	\$1,000,422	27900	6399	23%	\$197
	<b>Variance</b>	\$494,448	\$479,727	(465)	743	3%	\$49
<b>Units 31-50</b>	<b>2021</b>	\$1,822,611	\$1,783,541	17391	8220	47%	\$222
	<b>2020</b>	\$1,302,626	\$1,292,601	17236	7647	44%	\$170
	<b>Variance</b>	\$519,985	\$490,940	155	573	3%	\$51
<b>Units 51-75</b>	<b>2021</b>	\$3,330,696	\$3,330,696	26598	15177	57%	\$219
	<b>2020</b>	\$2,459,581	\$2,459,581	28892	14813	51%	\$166
	<b>Variance</b>	\$871,115	\$871,115	(2294)	364	6%	\$53
<b>Units 76-125</b>	<b>2021</b>	\$4,961,013	\$4,961,013	23963	14073	59%	\$353
	<b>2020</b>	\$3,061,661	\$3,018,761	25017	10690	43%	\$286
	<b>Variance</b>	\$1,899,352	\$1,942,252	(1054)	3383	16%	\$66
<b>Units 126+</b>	<b>2021</b>	\$9,460,638	\$9,460,638	79391	32499	41%	\$291
	<b>2020</b>	\$5,479,593	\$5,479,593	74307	25652	35%	\$214
	<b>Variance</b>	\$3,981,045	\$3,981,045	5084	6847	6%	\$77
<b>Total All Unit Sizes</b>	<b>2021</b>	\$22,162,227	\$21,738,796	184450	80244	44%	\$276
	<b>2020</b>	\$14,282,802	\$13,854,004	183861	69277	38%	\$206
	<b>Variance</b>	\$7,879,425	\$7,884,792	589	10967	6%	\$70

Note: Average Room Price based on Gross receipts historically without regard to exemptions.

Note: Occupancy Rate based on total rooms available historically without regard to exemptions.

**City of South Lake Tahoe  
TOT Collected  
(Excluding audit collections and 2% Measure P TOT)**

	<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>
2013-14	\$413,240	\$316,321	\$1,207,678	\$702,471	\$826,225	\$838,573	\$409,738	\$525,592	\$1,083,420	\$1,768,106	\$1,689,276	\$1,187,000	\$10,967,640
2014-15	\$616,901	\$438,053	\$1,443,697	\$975,930	\$888,351	\$807,169	\$431,120	\$615,934	\$1,275,041	\$1,920,591	\$1,688,228	\$1,392,562	\$12,493,577
2015-16	\$768,980	\$568,608	\$1,776,411	\$1,268,767	\$1,384,083	\$1,300,922	\$575,701	\$656,965	\$1,421,739	\$2,274,978	\$1,847,480	\$1,702,865	\$15,547,498
2016-17	\$819,179	\$596,552	\$1,909,793	\$1,358,224	\$1,313,140	\$1,385,566	\$747,178	\$722,225	\$1,602,262	\$2,410,778	\$1,878,524	\$1,856,492	\$16,599,915
2017-18	\$736,201	\$605,917	\$1,872,165	\$1,250,476	\$1,257,575	\$1,607,302	\$690,142	\$767,936	\$1,848,099	\$2,679,628	\$2,096,826	\$2,006,207	\$17,418,476
2018-19	\$775,191	\$800,725	\$2,018,756	\$1,498,862	\$1,365,859	\$1,663,775	\$798,914	\$744,356	\$1,756,308	\$2,500,581	\$2,215,538	\$1,982,001	\$18,120,867
2019-20	\$777,723	\$697,767	\$1,957,152	\$1,477,661	\$1,405,341	\$831,099	\$50,505	\$52,005	\$848,492	\$2,093,731	\$2,225,507	\$2,028,040	\$14,445,021
2020-21	\$1,132,573	\$859,659	\$926,018	\$1,067,270	\$1,655,880	\$1,658,124	\$1,002,577	\$1,147,012	\$2,282,645	\$2,954,981			\$14,686,740



## 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>
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	52,338	57,754	53,535	25,684	1,738	3,571	36,328	69,277	71,988	55,306	515,076
2020-21	56,518	38,692	27,451	45,181	60,917	52,912	47,625	54,890	72,032	80,244			536,462

