

## City of South Lake Tahoe Transient Occupancy Tax Report

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

Monthly Activity:	Collected in This Month 2021	Collected in This Month 2020	Month Variance	% Change
Motels	\$405,582	\$526,484	(\$120,902)	-23.0%
Delinquent Motel Payments	\$5,345	\$10,608	(\$5,263)	-49.6%
Property Management VHR	\$192,706	\$335,766	(\$143,060)	-42.6%
Individual Property Owners (VHR)	\$17,042	\$40,048	(\$23,006)	-57.4%
Shared VHRs	\$4,643	\$226	\$4,417	1954.5%
Campground	(\$6,123)	\$2,471	(\$8,594)	-347.8%
Promotion 2%	\$206,399	\$305,201	(\$98,802)	-32.4%
TOT Totals	\$825,595	\$1,220,804	(\$395,209)	-32.4%
Total General Fund TOT	\$825,595	\$1,220,804	(\$395,209)	-32.4%
City Redevelopment TOT	\$206,399	\$305,201	(\$98,802)	-32.4%
Redevelopment Area TOT	\$590,385	\$699,502	(\$109,117)	-15.6%
Total General Fund Monthly Collections	\$1,622,378	\$2,225,507	(\$603,129)	-27.1%
Restricted Measure P TOT 2%	\$308,856	\$428,949	(\$120,093)	-28.0%

Fiscal Year-to-Date:	2020/2021	2019/2020	Fiscal Year Variance	% Change
Motels	\$3,571,087	\$2,372,586	\$1,198,501	50.5%
Delinquent Motel Payments	\$31,114	\$39,200	(\$8,086)	-20.6%
Property Management VHR	\$2,073,386	\$1,752,747	\$320,639	18.3%
Individual Property Owners	\$624,349	\$531,344	\$93,005	17.5%
Shared VHRs	\$22,745	\$50,000	(\$27,255)	-54.5%
Campground	\$7,350	\$16,910	(\$9,560)	-56.5%
Promotion 2%	\$2,110,010	\$1,587,595	\$522,415	32.9%
TOT Totals	\$8,440,040	\$6,350,381	\$2,089,659	32.9%
Total General Fund TOT	\$8,440,040	\$6,350,381	\$2,089,659	32.9%
City Redevelopment TOT	\$2,110,010	\$1,587,595	\$522,415	32.9%
Redevelopment Area TOT	\$5,759,068	\$4,479,005	\$1,280,063	28.6%
Total to Date General Fund Collections	\$16,309,118	\$12,416,981	\$3,892,137	31.3%
Motel and VHR TOT Audit Collections	\$179,315			
Total TOT Collections	\$16,488,434			
Restricted Measure P TOT 2%	\$3,123,076	\$2,371,161	\$751,915	31.7%

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 August 2021

		<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>2021</b>	\$7,994,466	\$7,872,883	111848	31545	28%	\$253
	<b>2020</b>	\$10,288,688	\$10,151,246	109399	48374	44%	\$213
	<b>Variance</b>	(\$2,294,222)	(\$2,278,363)	2449	(16829)	-16%	\$40
<b>Zone 2</b>	<b>2021</b>	\$1,745,785	\$1,637,607	37293	9495	25%	\$184
	<b>2020</b>	\$1,977,976	\$1,862,145	37200	11489	31%	\$172
	<b>Variance</b>	(\$232,191)	(\$224,538)	93	(1994)	-5%	\$12
<b>Zone 3</b>	<b>2021</b>	\$1,471,830	\$1,440,530	16492	5444	33%	\$270
	<b>2020</b>	\$1,913,073	\$1,883,008	16492	8177	50%	\$234
	<b>Variance</b>	(\$441,243)	(\$442,478)	0	(2733)	-17%	\$36
<b>Zone 4</b>	<b>2021</b>	\$326,387	\$284,749	12307	2543	21%	\$128
	<b>2020</b>	\$309,350	\$221,066	12865	2227	17%	\$139
	<b>Variance</b>	\$17,037	\$63,683	(558)	316	3%	(\$11)
<b>Zone 5</b>	<b>2021</b>	\$206,933	\$172,906	7502	1073	14%	\$193
	<b>2020</b>	\$310,460	\$266,700	7905	1721	22%	\$180
	<b>Variance</b>	(\$103,527)	(\$93,794)	(403)	(648)	-7%	\$12
<b>Total All Zones</b>	<b>2021</b>	\$11,745,400	\$11,408,675	185442	50100	27%	\$234
	<b>2020</b>	\$14,799,548	\$14,384,166	183861	71988	39%	\$206
	<b>Variance</b>	(\$3,054,148)	(\$2,975,491)	1581	(21888)	-12%	\$29

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>Occupancy</b>	<b>Average</b>
	<b>Net Rentals</b>	<b>Total Units</b>	<b>Total Units</b>		
	<b>Reported</b>	<b>Available</b>	<b>Rented</b>		
<b>2021</b>	\$3,597,324	12927	6255	48%	\$575
<b>2020</b>	\$5,678,844	25141	12626	50%	\$450
<b>Variance</b>	(\$2,081,520)	(12214)	(6371)	-2%	\$125

## City of South Lake Tahoe

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

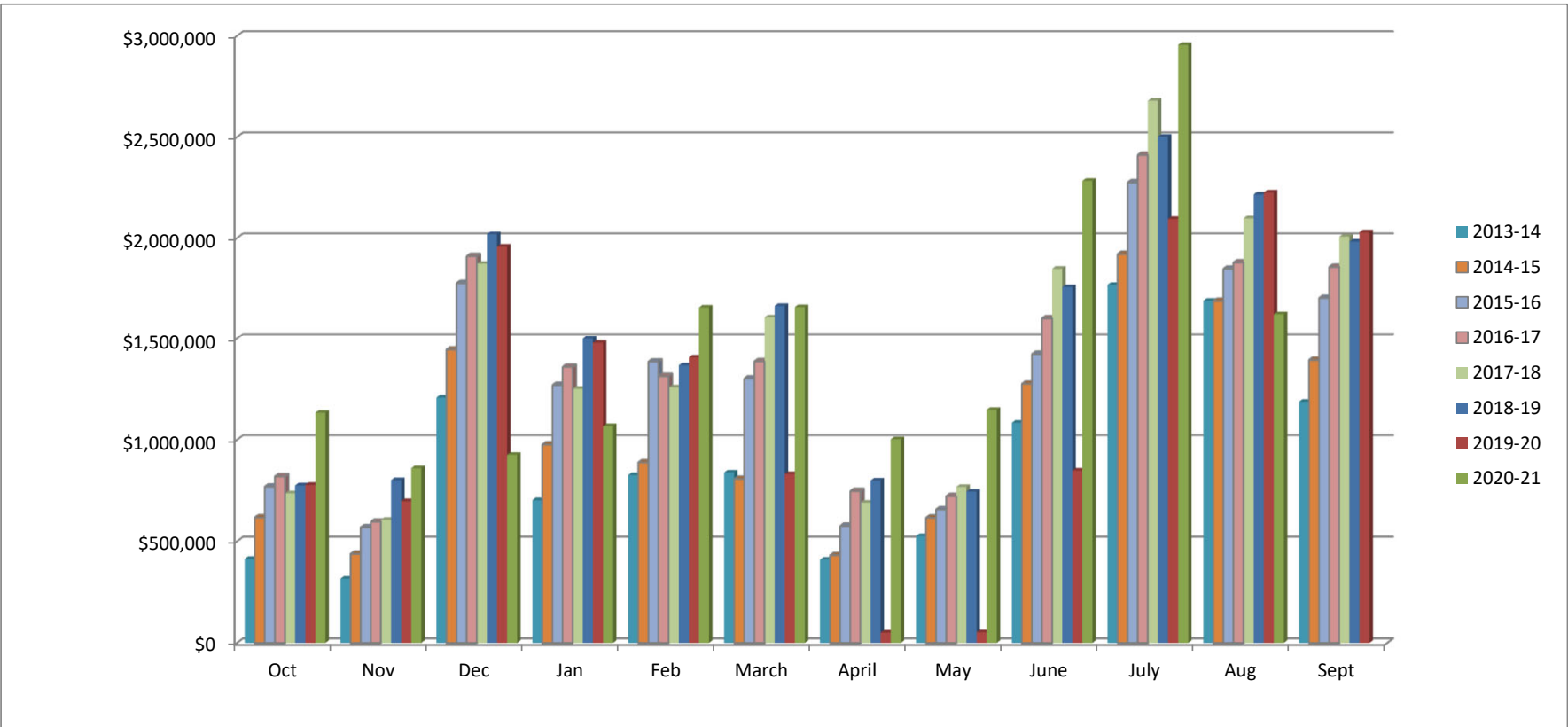
		<i>Receipts</i>	<i>Taxable rents</i>	Total Rooms Nights Available	Room Nights Rented	Occupancy Percentage	Average Room Price
		Gross Rentals Reported	Net Rentals Reported				
<b>Units 1-15</b>	<b>2021</b>	\$468,735	\$395,216	9672	1998	21%	\$235
	<b>2020</b>	\$742,727	\$616,611	10509	4245	40%	\$175
	<b>Variance</b>	( <b>\$273,992</b> )	( <b>\$221,395</b> )	( <b>837</b> )	( <b>2247</b> )	-20%	\$60
<b>Units 16-30</b>	<b>2021</b>	\$915,604	\$685,817	27435	4033	15%	\$227
	<b>2020</b>	\$1,341,466	\$1,099,419	27900	6607	24%	\$203
	<b>Variance</b>	( <b>\$425,862</b> )	( <b>\$413,602</b> )	( <b>465</b> )	( <b>2574</b> )	-9%	\$24
<b>Units 31-50</b>	<b>2021</b>	\$890,071	\$856,651	18383	4488	24%	\$198
	<b>2020</b>	\$1,278,505	\$1,267,785	17236	7277	42%	\$176
	<b>Variance</b>	( <b>\$388,434</b> )	( <b>\$411,134</b> )	1147	( <b>2789</b> )	-18%	\$23
<b>Units 51-75</b>	<b>2021</b>	\$1,274,864	\$1,274,864	26598	7633	29%	\$167
	<b>2020</b>	\$2,478,955	\$2,478,955	28892	14597	51%	\$170
	<b>Variance</b>	( <b>\$1,204,092</b> )	( <b>\$1,204,092</b> )	( <b>2294</b> )	( <b>6964</b> )	-22%	( <b>\$3</b> )
<b>Units 76-125</b>	<b>2021</b>	\$2,538,064	\$2,538,064	23963	8298	35%	\$306
	<b>2020</b>	\$3,167,452	\$3,130,952	25017	11548	46%	\$274
	<b>Variance</b>	( <b>\$629,388</b> )	( <b>\$592,888</b> )	( <b>1054</b> )	( <b>3250</b> )	-12%	\$32
<b>Units 126+</b>	<b>2021</b>	\$5,658,063	\$5,658,063	79391	23650	30%	\$239
	<b>2020</b>	\$5,790,443	\$5,790,443	74307	27714	37%	\$209
	<b>Variance</b>	( <b>\$132,380</b> )	( <b>\$132,380</b> )	5084	( <b>4064</b> )	-8%	\$30
<b>Total All Unit Sizes</b>	<b>2021</b>	\$11,745,400	\$11,408,675	185442	50100	27%	\$234
	<b>2020</b>	\$14,799,548	\$14,384,166	183861	71988	39%	\$206
	<b>Variance</b>	( <b>\$3,054,148</b> )	( <b>\$2,975,491</b> )	1581	( <b>21888</b> )	-12%	\$29

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	\$1,622,378		\$16,309,118



## 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	50,100		586,562

