

Town of Mammoth Lakes

*City Council Meeting
Sales Tax Trends Update
July 16, 2025*

HdL Companies





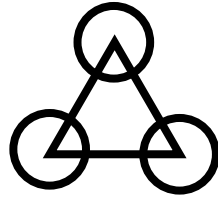
ABOUT HdL COMPANIES

**PROUD
TO SERVE**

CITIES, COUNTIES &
SPECIAL DISTRICTS
FOR

40+ YEARS

100%
EMPLOYEE
OWNED



TRIFECTA

Superior service
Increased revenue
Decreased costs



COMPLIANCE

HdL helps clients reduce risk
by keeping current with
ever-changing legislation



RESULTS

Average city growth
rates are ~3%,
HdL clients are 2x that!

900+

Municipal
Clients

\$4billion+

Recovered
revenue

99.6%

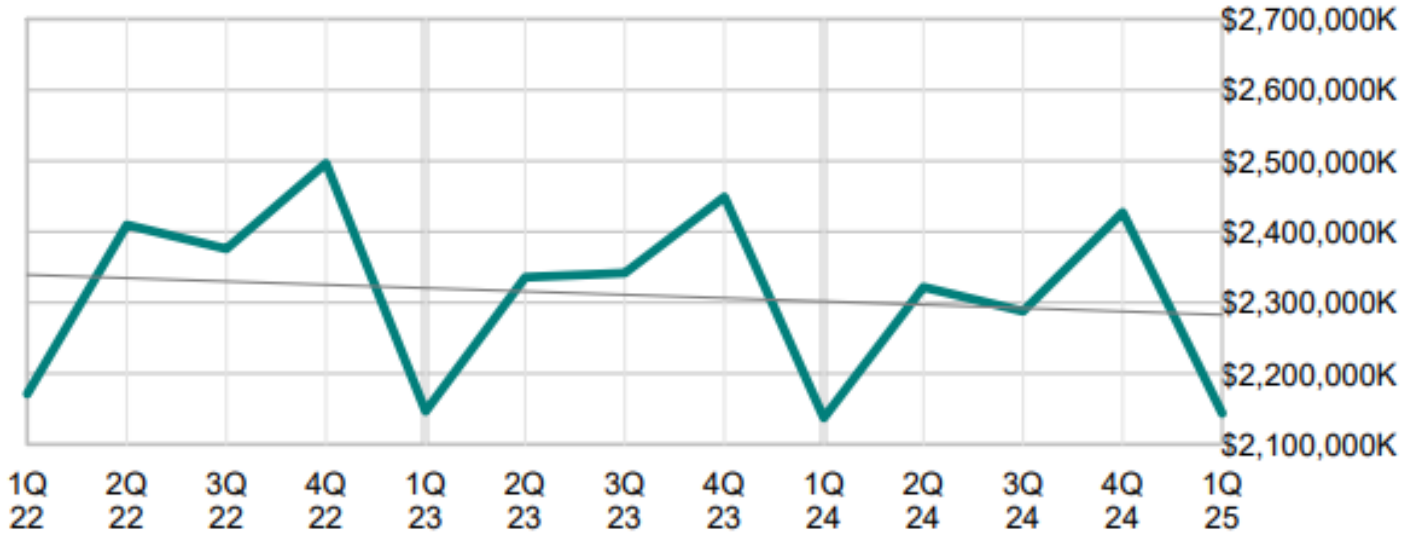
Avg. Client
Retention

Mammoth Lakes Sales Tax Rate Breakdown

State General Fund	3.9375 %
City/County General Fund (Bradley-Burns)	1.0000 %
Mammoth Lakes Measure R (MLPR)	0.5000 %
County Public Safety (Prop 172)	0.5000 %
County Realignment (Mental Health/Welfare/Public Safety)	1.5625 %
Countywide Transportation Fund	0.2500 %
Total Rate	7.7500 %



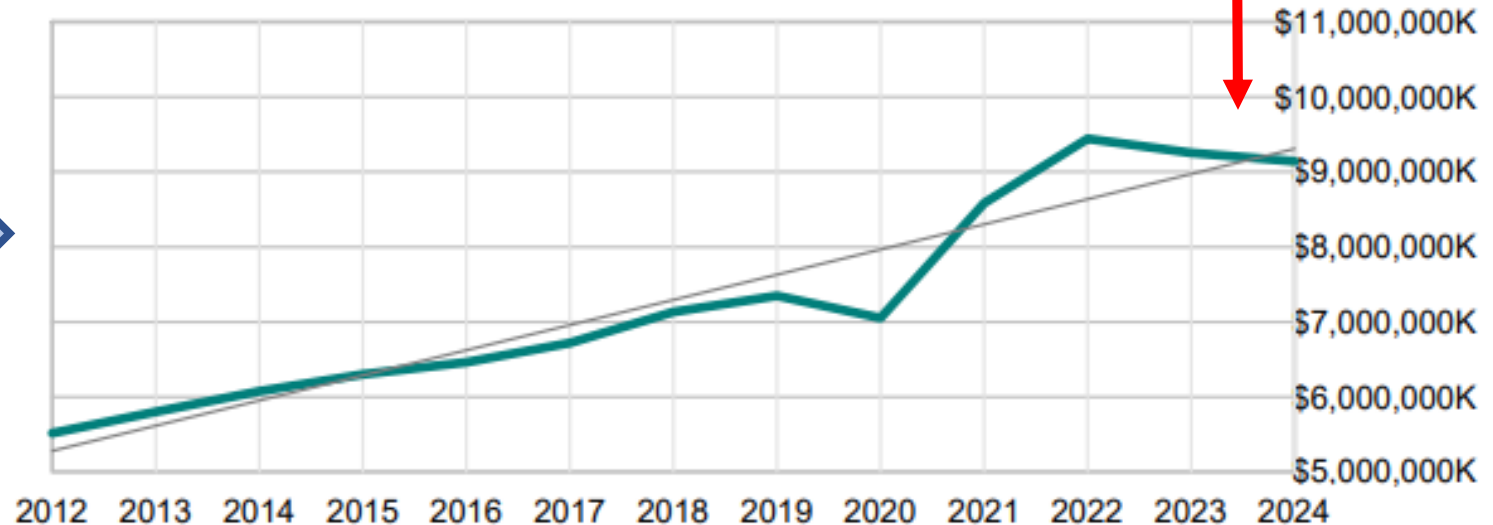
Statewide Sales Tax Trends



Quarterly
Results

CY 2023 = (-1.9%)
CY 2024 = (-1.0%)

Calendar Year
Results





Statewide – Major Industry Groups

Results By Sector

State & County Pools

Business And Industry

Count: 358,690

Autos And Transportation

Count: 83,841

General Consumer Goods

Count: 385,923

Restaurants And Hotels

Count: 155,782

Building And Construction

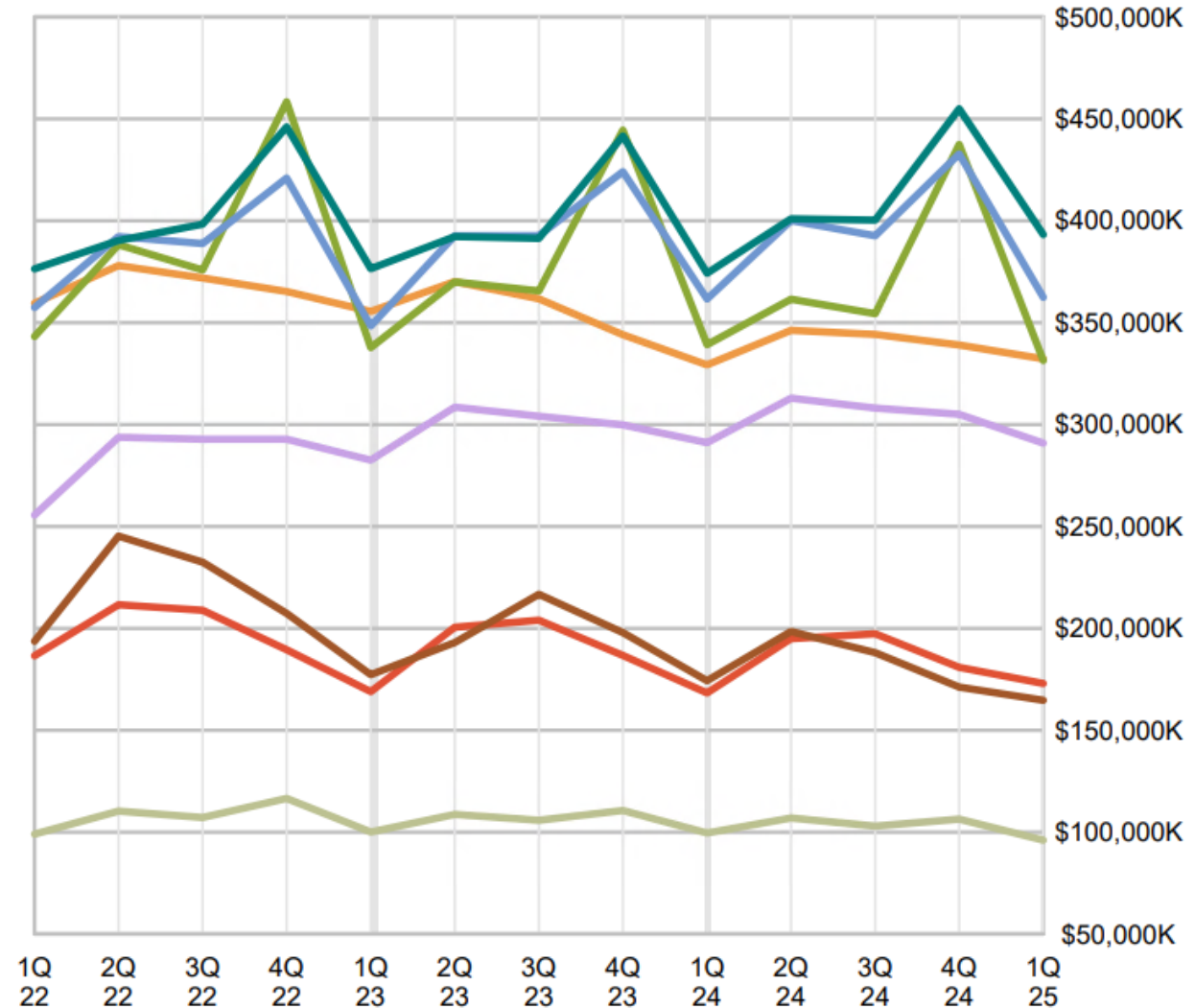
Count: 35,408

Fuel And Service Stations

Count: 14,525

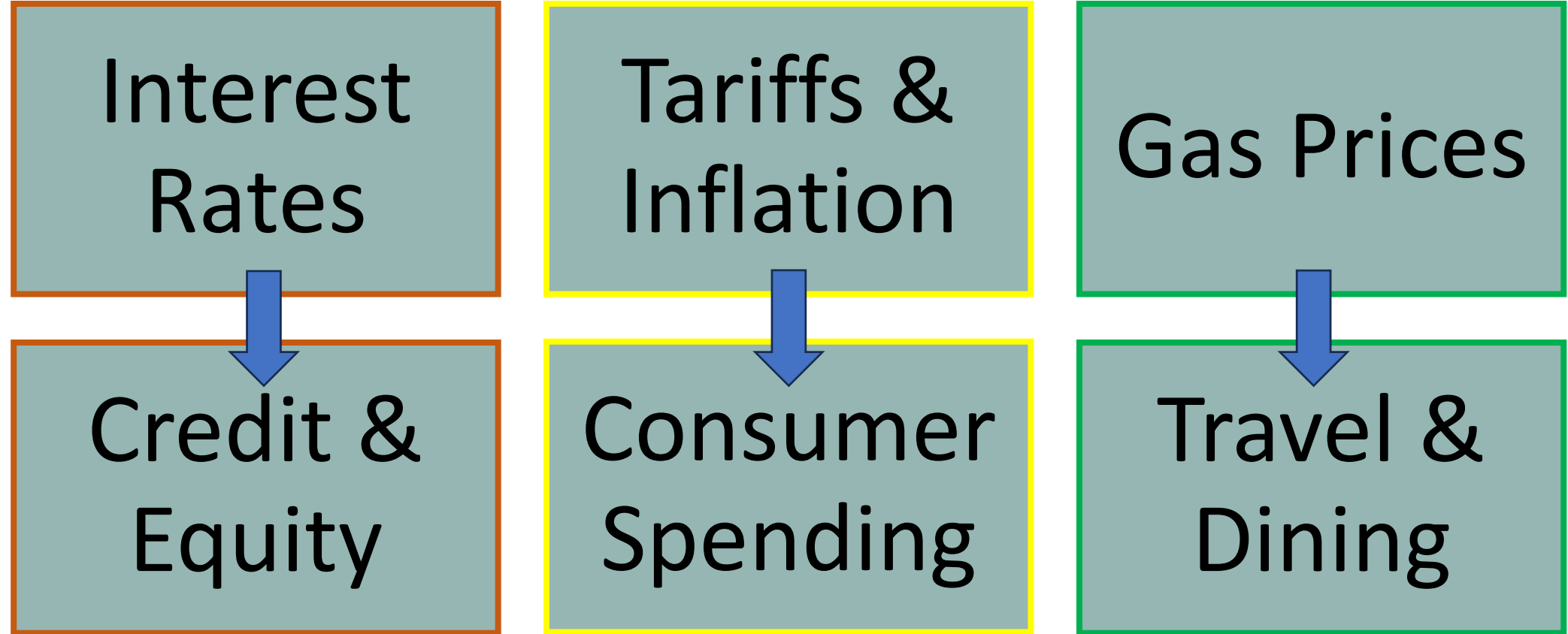
Food And Drugs

Count: 40,397





Statewide Forecast Considerations

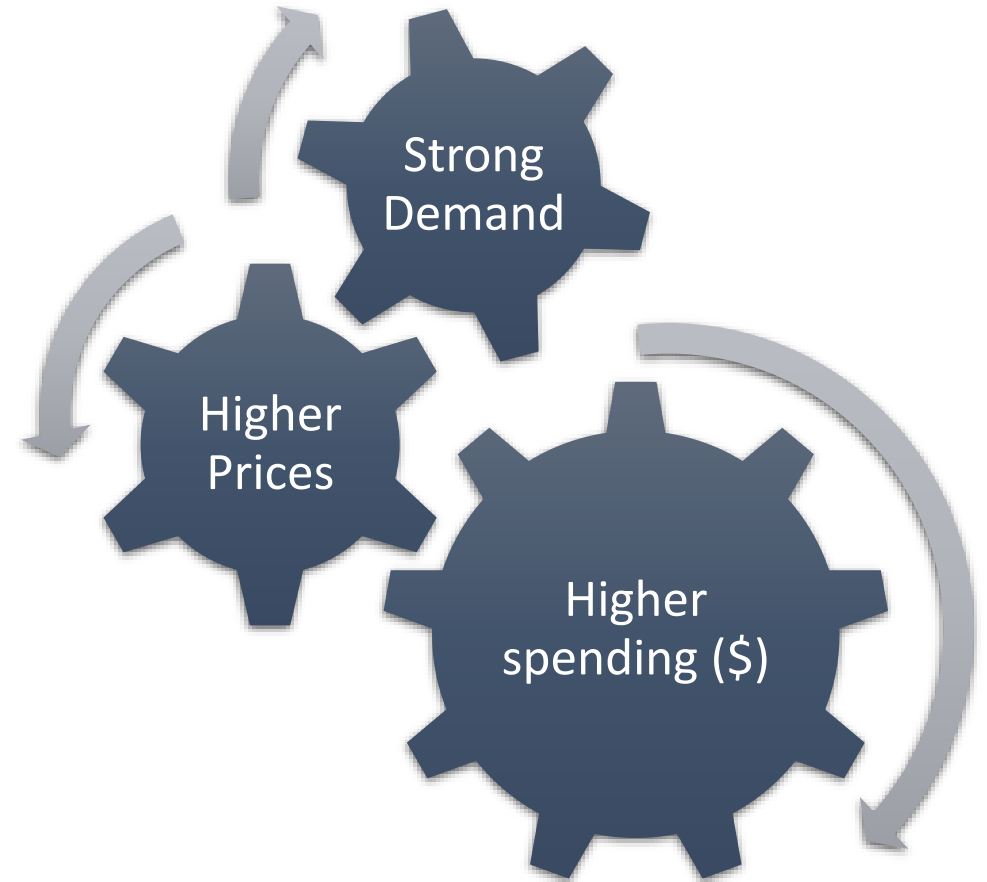




Inflation & Sales Tax

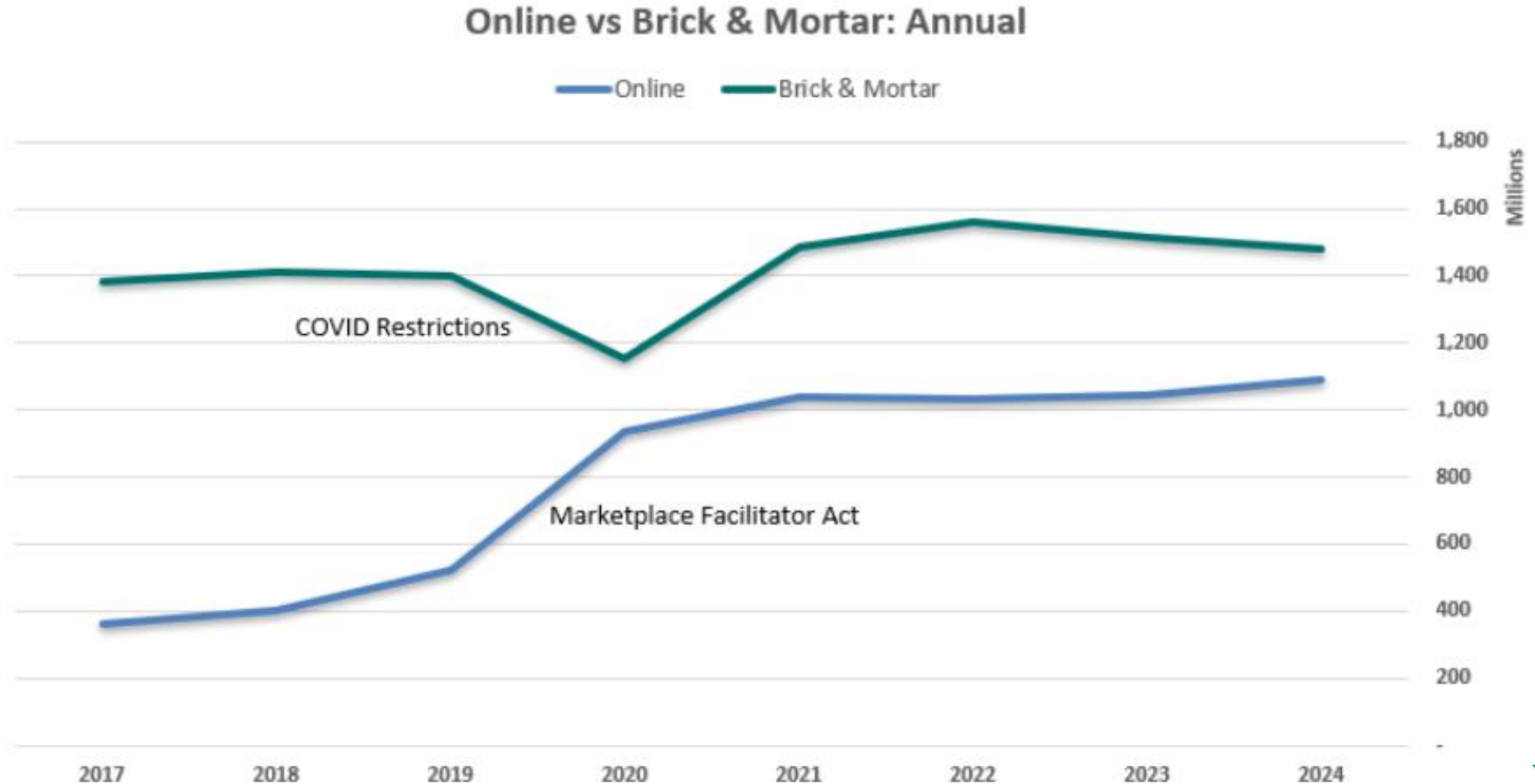
Current Conditions

- Steady demand for consumer goods → upward pressure on **prices** → upward pressure on **spending & sales tax**
- Supply chain bottlenecks and labor shortages → downward pressure on **supply** → upward pressure on **prices** → upward pressure on **spending & sales tax**





Consumers Looking For Value





Major Industry Group Breakdown	Bradley-Burns (avg annual)	Measure R (avg annual)	Statewide
Restaurants	38% (\$1.4m)	32% (\$700k)	13%
County Pool(s)	27% (\$1.0m)	-	18%
General Consumers	10% (\$350k)	16% (\$350k)	16%
Food & Drugs	8% (\$300k)	7% (\$150k)	4%
Gas Stations & Diesel	8% (\$280k)	8% (\$170k)	8%
Building & Const.	6% (\$200k)	14% (\$300k)	8%
Business & Industry	2% (\$80k)	15% (\$325k)	17%
Autos	1% (\$40k)	9% (\$185k)	15%



MAMMOTH LAKES MAJOR INDUSTRY GROUPS - QUARTERLY TREND

Restaurants And Hotels

Count: 115

State & County Pools

General Consumer Goods

Count: 153

Food And Drugs

Count: 19

Fuel And Service Stations

Count: 20

Building And Construction

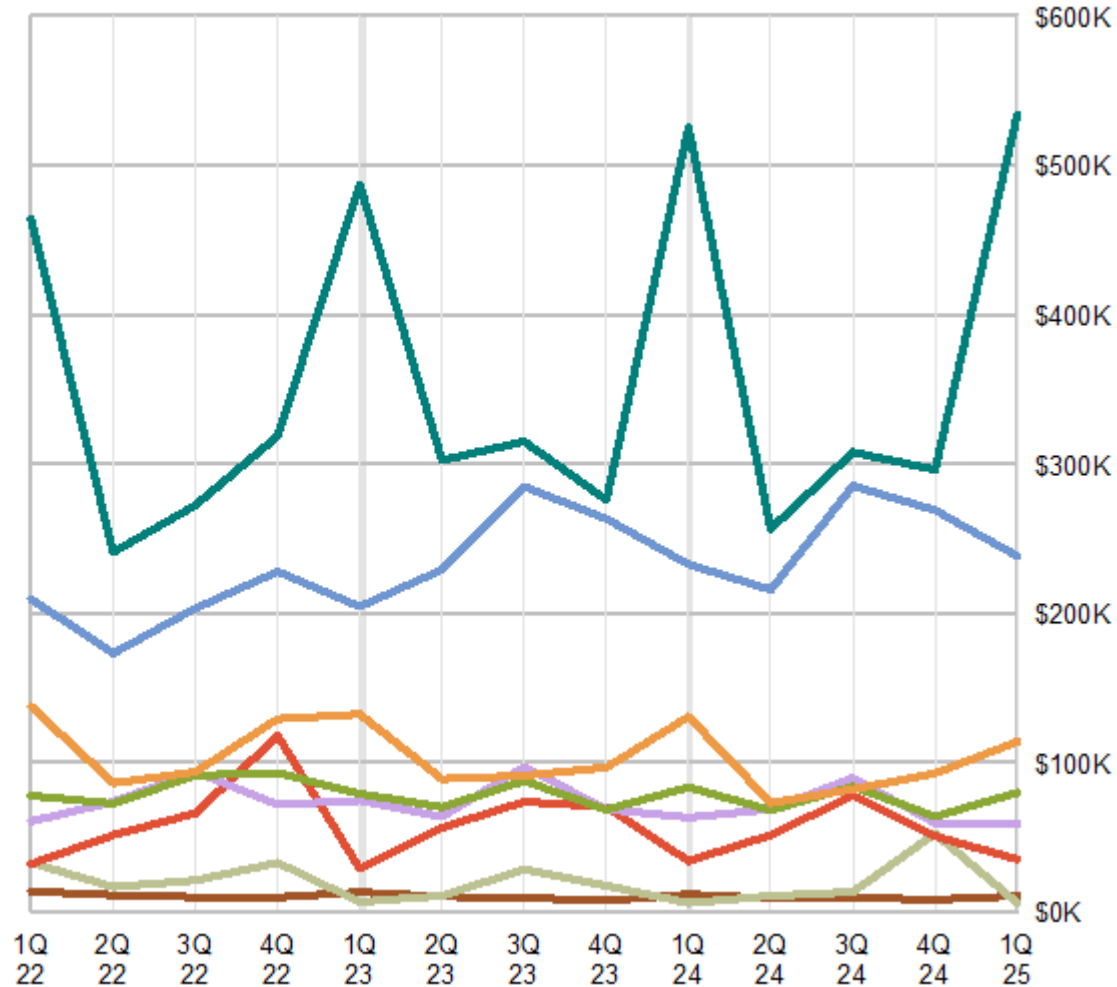
Count: 21

Autos And Transportation

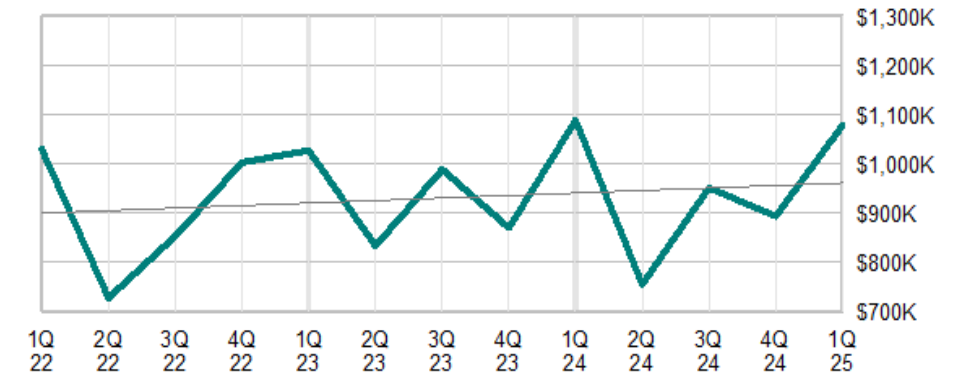
Count: 16

Business And Industry

Count: 81



QUARTERLY TOTALS



FY 22-23 = +10%
FY 23-24 = (-0.4%)
FYTD 24-25 = (-0.9%)

Based on Adjusted Data



MAMMOTH LAKES Measure R

MAJOR INDUSTRY GROUPS - QUARTERLY TREND

Restaurants And Hotels

Count: 100

General Consumer Goods

Count: 1,897

Business And Industry

Count: 2,156

Building And Construction

Count: 311

Autos And Transportation

Count: 451

Food And Drugs

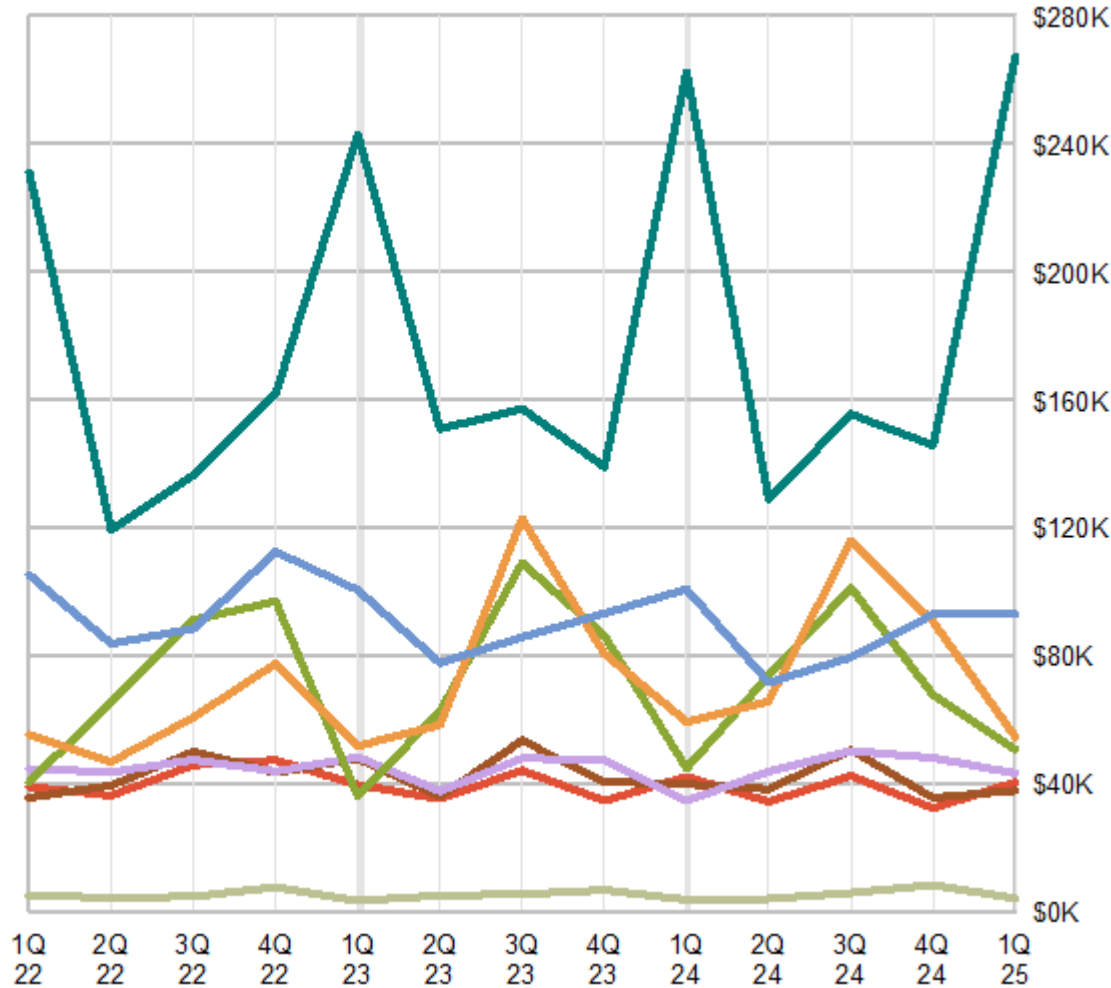
Count: 75

Fuel And Service Stations

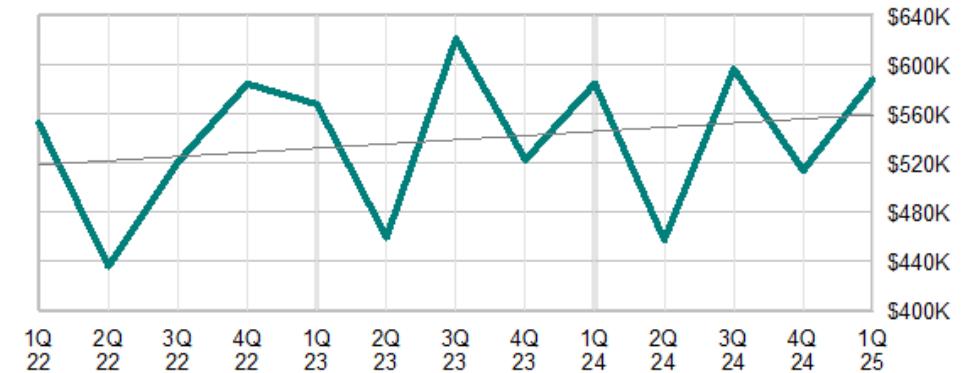
Count: 43

Transfers & Unidentified

Count: 919



QUARTERLY TOTALS



FY 22-23 = +11.8%

FY 23-24 = +2.4%

FYTD 24-25 = (-1.6%)

Based on Adjusted Data

Q&A

WHAT? WHO? WHERE? WHEN? HOW? Why?



Thank you!

Bobby Young, Director of Client Services
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HdL Companies