



# ***HdL Sales Tax Presentation 2024 Calendar year***

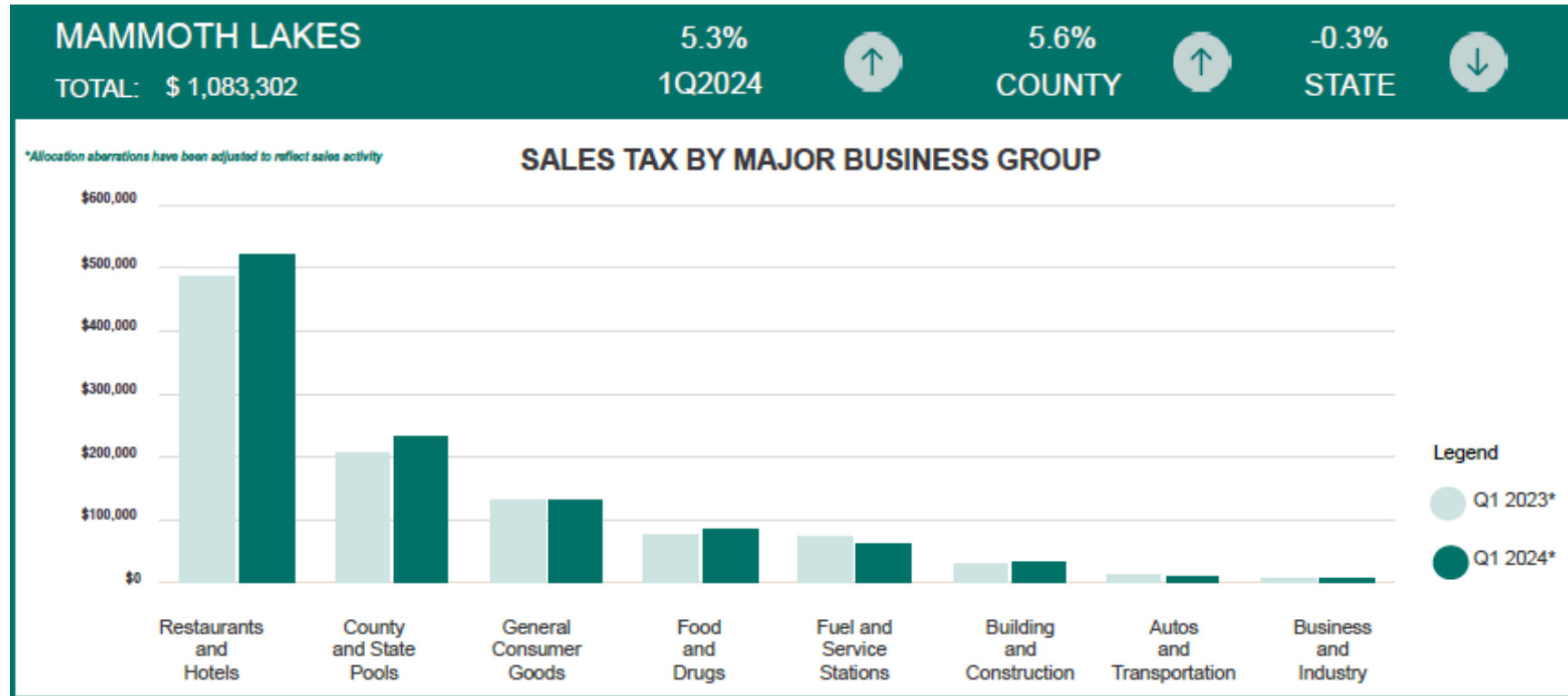
**Megan Chapman**

Finance Director

July 16, 2024



# Quarter 1



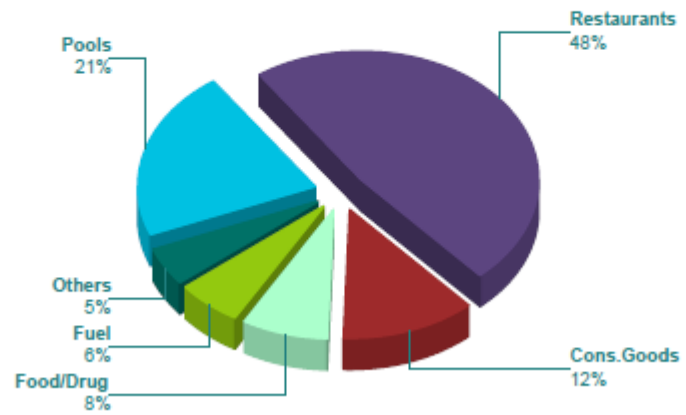
**Measure R**  
TOTAL: \$585,536  
↑ 2.3%



# Quarter 1

## REVENUE BY BUSINESS GROUP

### Mammoth Lakes Quarter 1



\*ADJUSTED FOR  
ECONOMIC DATA



# Quarter 1

## TOP NON-CONFIDENTIAL BUSINESS TYPES

Mammoth Lakes Business Type	Q1 '24	Change	County Change	HdL State Change
Casual Dining	312,391	13.6% ↑	12.5% ↑	2.3% ↑
Sporting Goods/Bike Stores	92,372	-3.8% ↓	-3.6% ↓	-1.2% ↓
Quick-Service Restaurants	24,855	-1.5% ↓	-4.2% ↓	2.7% ↑
Leisure/Entertainment	24,358	3.5% ↑	3.5% ↑	1.0% ↑
Fast-Casual Restaurants	23,404	12.4% ↑	12.8% ↑	2.3% ↑
Convenience Stores/Liquor	9,352	12.9% ↑	12.9% ↑	0.5% ↑
Home Furnishings	6,633	-15.3% ↓	-4.6% ↓	-6.5% ↓
Specialty Stores	5,605	-16.2% ↓	-16.6% ↓	-2.3% ↓
Family Apparel	5,595	11.2% ↑	11.2% ↑	7.4% ↑
Art/Gift/Novelty Stores	2,813	82.3% ↑	65.9% ↑	-2.4% ↓

*\*Allocation aberrations have been adjusted to reflect sales activity*



# Quarter 2

## MAMMOTH LAKES

TOTAL: \$ 746,846

-10.5%

2Q2024



-4.8%

COUNTY



-0.7%

STATE



Measure R

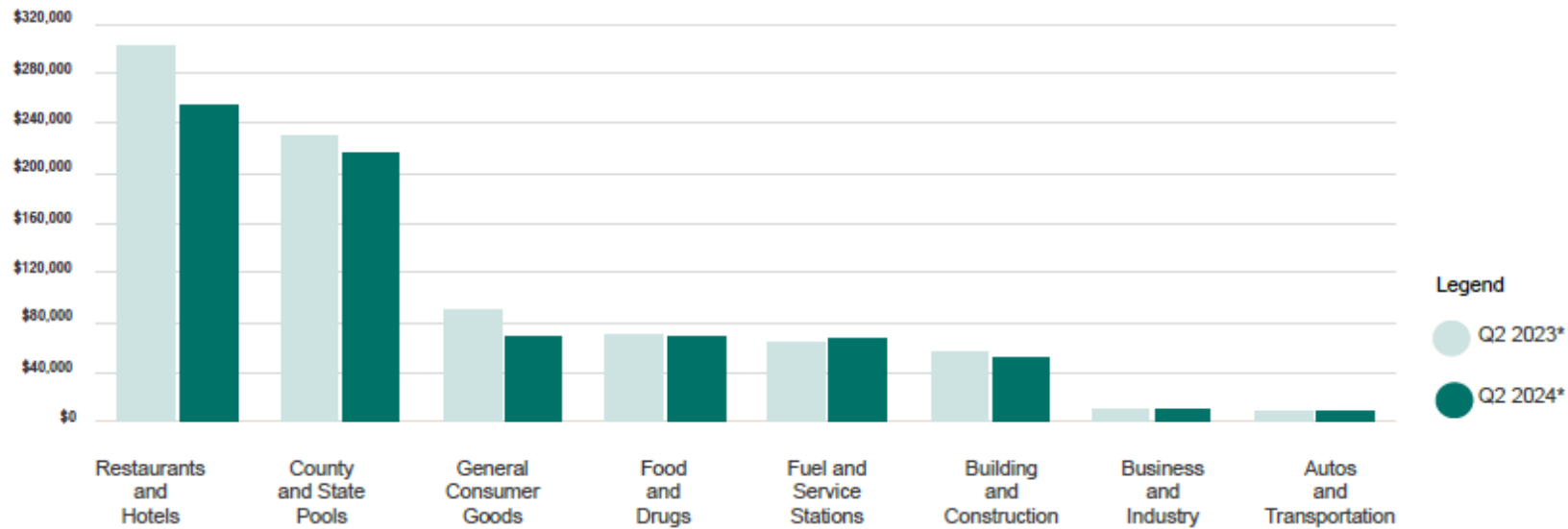
TOTAL: \$456,366



-1.6%

\*Allocation aberrations have been adjusted to reflect sales activity

### SALES TAX BY MAJOR BUSINESS GROUP

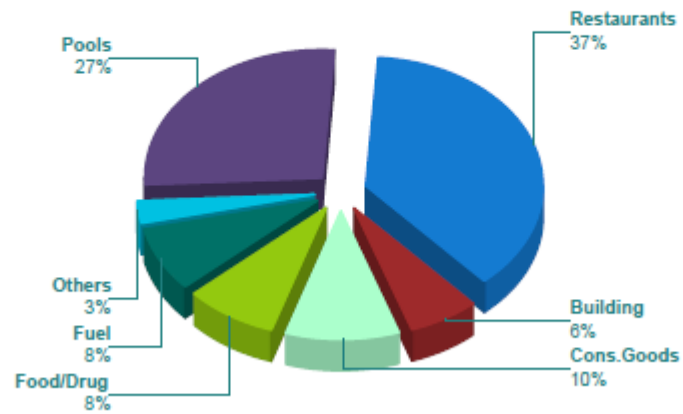




# Quarter 2

## REVENUE BY BUSINESS GROUP

Mammoth Lakes Quarter 2



\*ADJUSTED FOR  
ECONOMIC DATA



# Quarter 2

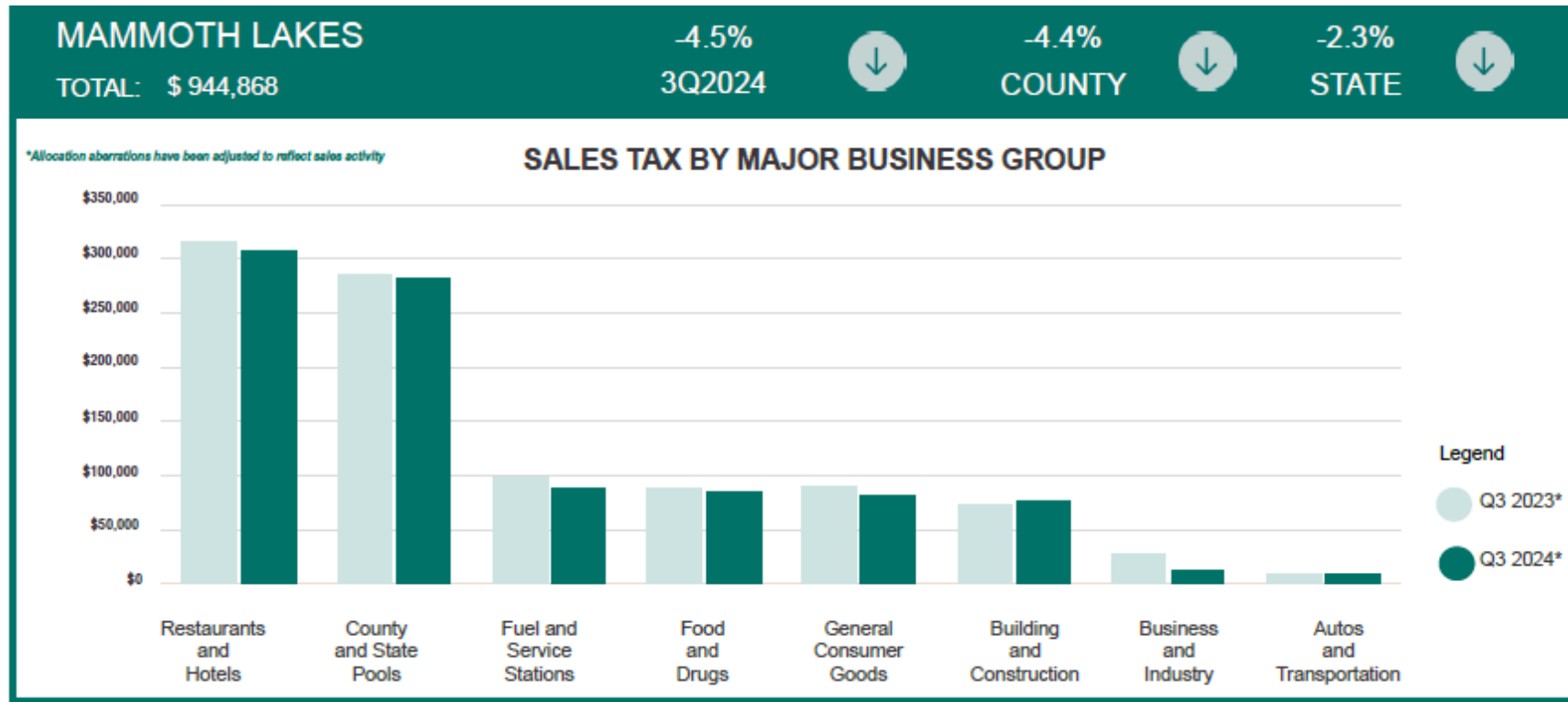
## TOP NON-CONFIDENTIAL BUSINESS TYPES

Mammoth Lakes Business Type	Q2 '24	Change	County Change	HdL State Change
Casual Dining	160,348	-14.9% ↓	-11.8% ↓	0.7% ↑
Sporting Goods/Bike Stores	38,415	-25.8% ↓	-21.8% ↓	-0.3% ↓
Quick-Service Restaurants	23,393	-1.7% ↓	-4.6% ↓	1.2% ↑
Leisure/Entertainment	13,913	-8.9% ↓	-6.2% ↓	-2.3% ↓
Fast-Casual Restaurants	9,452	-5.2% ↓	-2.2% ↓	3.2% ↑
Convenience Stores/Liquor	7,548	2.7% ↑	2.7% ↑	-0.6% ↓
Home Furnishings	7,190	-26.2% ↓	-30.3% ↓	-8.2% ↓
Specialty Stores	6,207	-20.9% ↓	-22.3% ↓	-4.6% ↓
Family Apparel	5,430	-5.6% ↓	-5.9% ↓	0.9% ↑
Art/Gift/Novelty Stores	2,393	-18.8% ↓	-7.5% ↓	-7.3% ↓

*\*Allocation aberrations have been adjusted to reflect sales activity*



# Quarter 3



**Measure R**  
TOTAL: \$598,760  
-4.4%





# Quarter 3

## TOP NON-CONFIDENTIAL BUSINESS TYPES

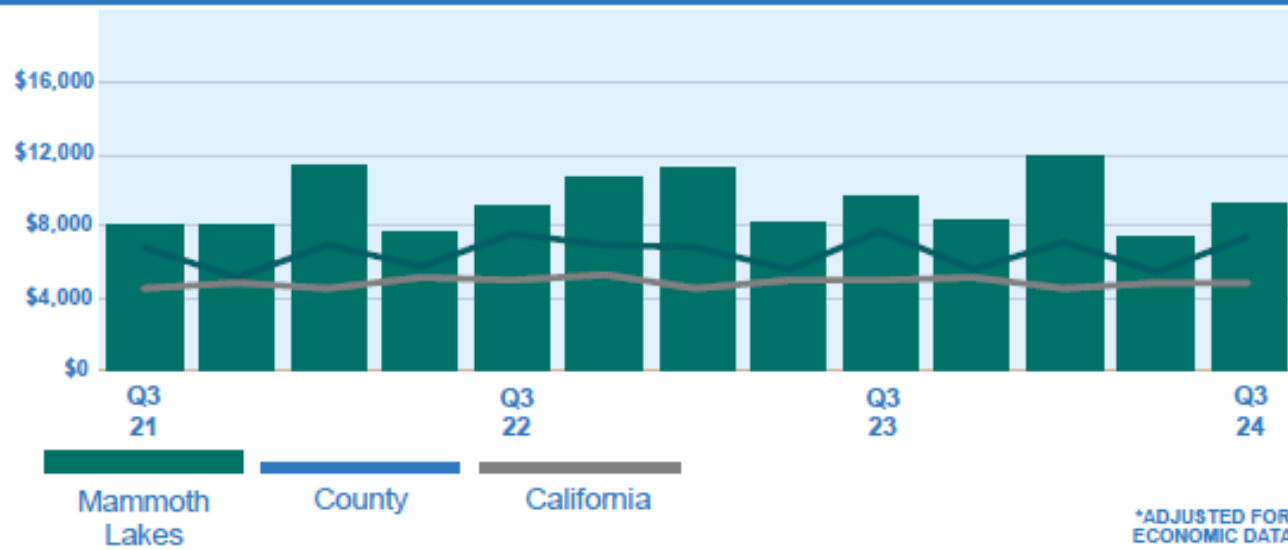
Mammoth Lakes Business Type	Q3 '24	Change	County Change	HdL State Change
Casual Dining	178,927	-6.8% ↓	-5.9% ↓	1.1% ↑
Sporting Goods/Bike Stores	37,704	-16.9% ↓	-15.1% ↓	-4.2% ↓
Quick-Service Restaurants	32,056	-2.3% ↓	-7.9% ↓	1.1% ↑
Leisure/Entertainment	19,243	4.0% ↑	-0.3% ↓	-3.1% ↓
Fast-Casual Restaurants	13,560	-4.1% ↓	-3.0% ↓	2.0% ↑
Convenience Stores/Liquor	9,686	1.9% ↑	1.9% ↑	-2.1% ↓
Specialty Stores	8,082	-19.4% ↓	-17.3% ↓	-2.9% ↓
Home Furnishings	7,374	-10.8% ↓	-9.5% ↓	-6.7% ↓
Art/Gift/Novelty Stores	3,184	-19.4% ↓	-14.7% ↓	1.5% ↑
Auto Repair Shops	974	12.1% ↑	28.5% ↑	-2.6% ↓

*\*Allocation aberrations have been adjusted to reflect sales activity*



# Quarter 3

## SALES PER CAPITA\*





# Quarter 4

## MAMMOTH LAKES

TOTAL: \$ 909,083

4.5%  
4Q2024



3.9%  
COUNTY



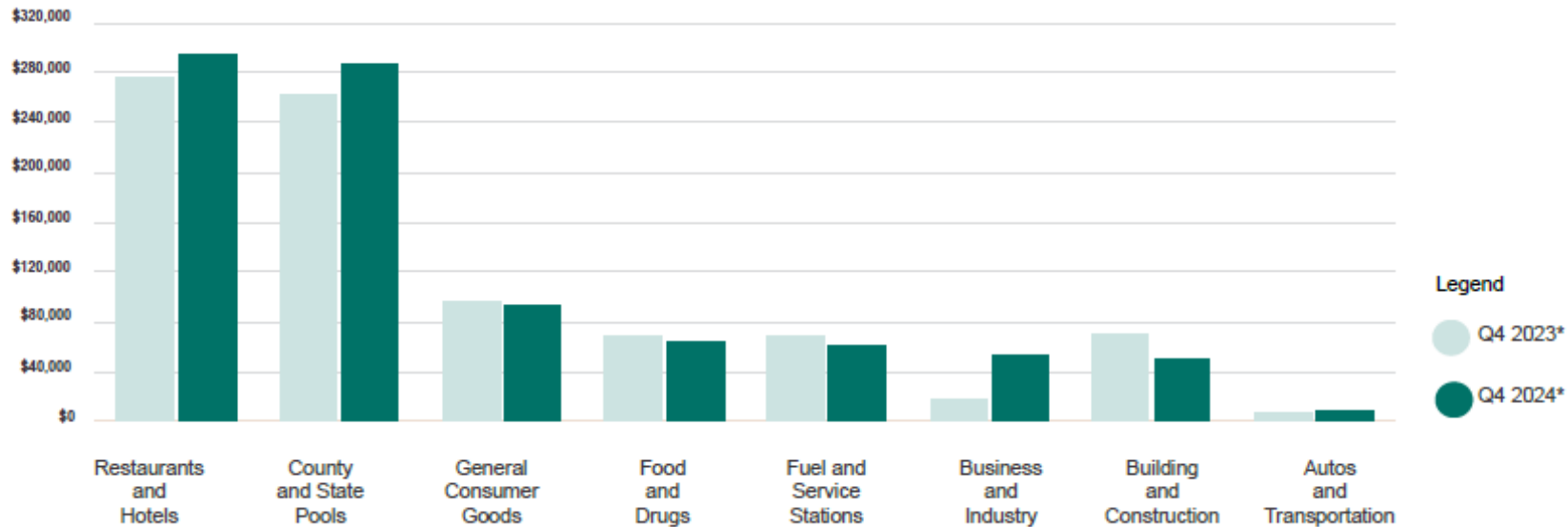
-1.1%  
STATE



Measure R  
TOTAL: \$529,259  
0.2%

\*Allocation aberrations have been adjusted to reflect sales activity

### SALES TAX BY MAJOR BUSINESS GROUP





# Quarter 4

## TOP NON-CONFIDENTIAL BUSINESS TYPES

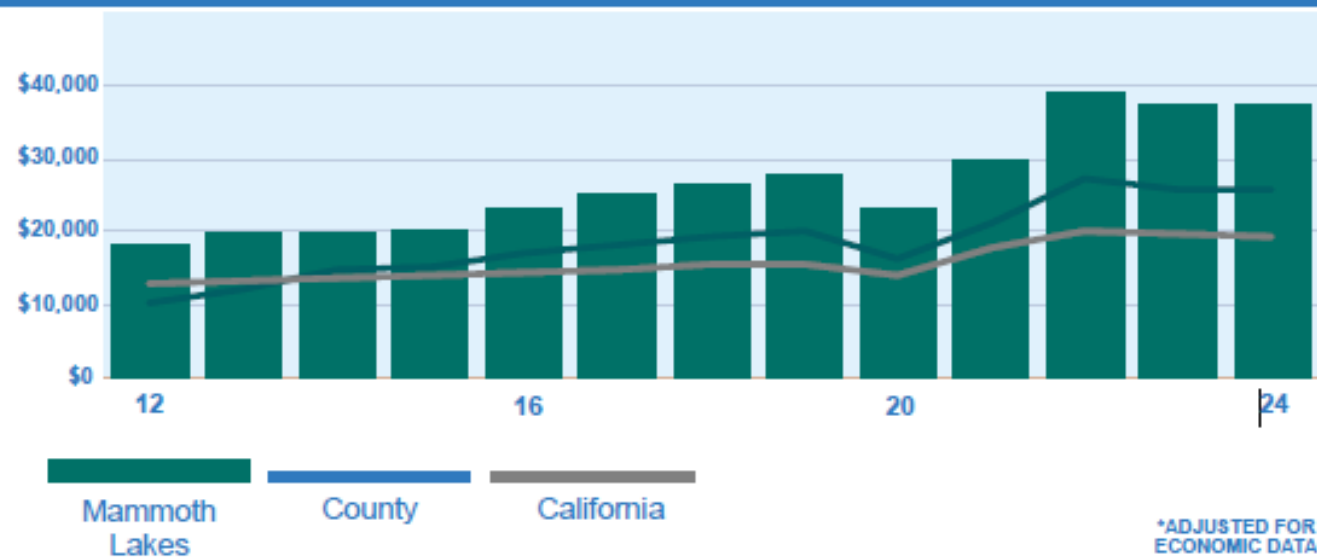
Mammoth Lakes Business Type	Q4 '24	Change	County Change	HdL State Change
Casual Dining	180,357	12.3% ↑	10.0% ↑	1.9% ↑
Sporting Goods/Bike Stores	58,240	10.5% ↑	10.1% ↑	-7.1% ↓
Quick-Service Restaurants	23,107	-0.9% ↓	0.8% ↑	1.7% ↑
Leisure/Entertainment	15,417	9.7% ↑	13.8% ↑	2.0% ↑
Convenience Stores/Liquor	7,575	0.0% ↓	0.0% ↓	-2.3% ↓
Fast-Casual Restaurants	7,554	7.6% ↑	7.3% ↑	1.5% ↑
Specialty Stores	5,063	-36.1% ↓	-35.0% ↓	-1.7% ↓
Family Apparel	4,463	-33.4% ↓	-32.8% ↓	1.3% ↑
Contractors	3,449	-74.6% ↓	-13.0% ↓	-4.8% ↓
Repair Shop/Equip. Rentals	2,327	-46.0% ↓	-46.2% ↓	0.6% ↑

*\*Allocation aberrations have been adjusted to reflect sales activity*



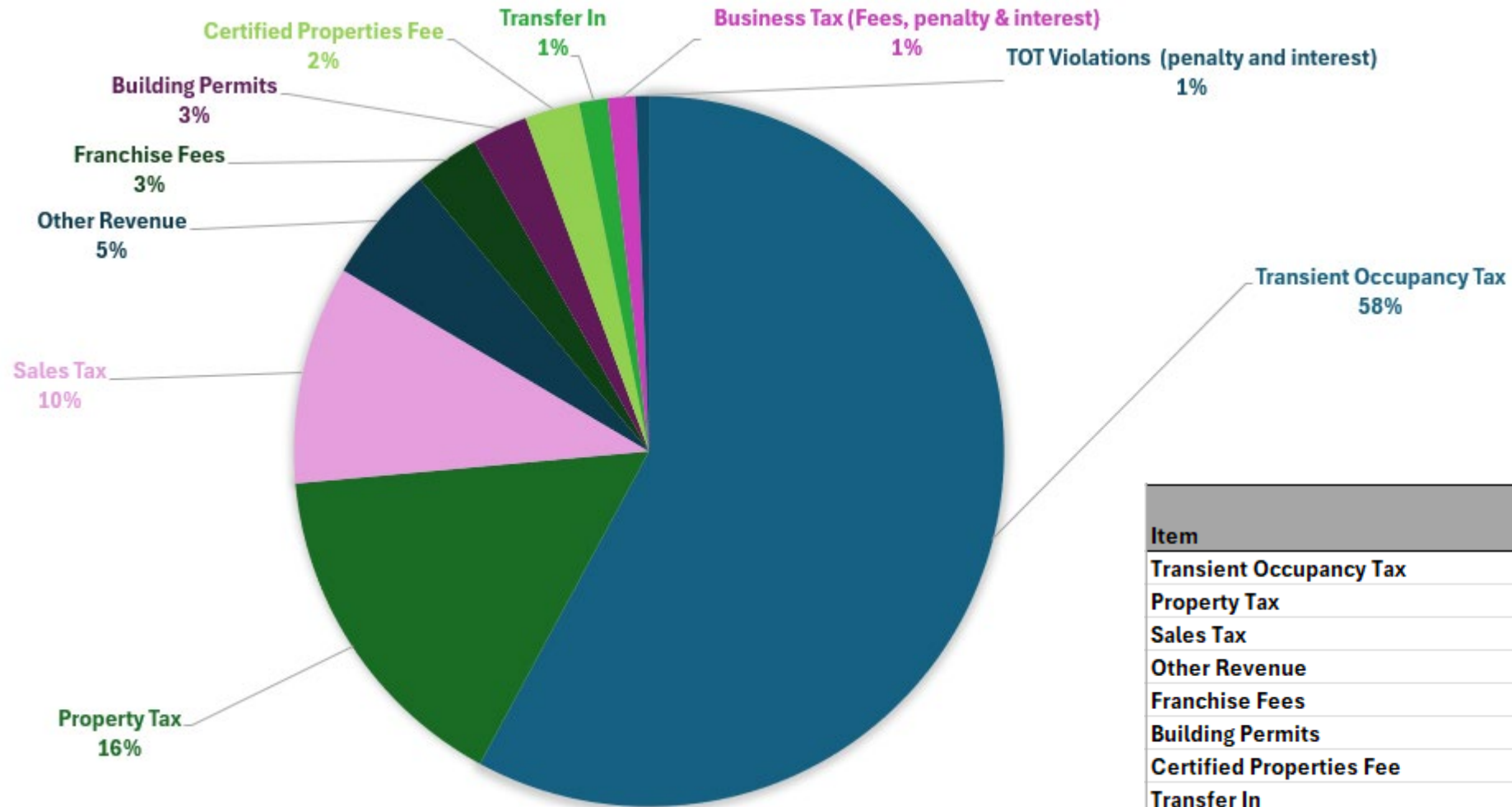
# Quarter 4

## SALES PER CAPITA\*





# % of General Fund Budget



Item	FY25-26 Proposed Budget	% of Total Revenue
Transient Occupancy Tax	\$ 19,500,000	57.9%
Property Tax	\$ 5,270,000	15.6%
Sales Tax	\$ 3,350,000	9.9%
Other Revenue	\$ 1,803,000	5.4%
Franchise Fees	\$ 1,000,000	3.0%
Building Permits	\$ 850,000	2.5%
Certified Properties Fee	\$ 837,500	2.5%
Transfer In	\$ 440,000	1.3%
Business Tax (Fees, penalty & interest)	\$ 421,000	1.3%
TOT Violations (penalty and interest)	\$ 205,000	0.6%
Total Budgeted Revenue	\$ 33,676,500	100.0%



***Thank you***