

Lodgers' Tax

December 4, 2025
(Corn/Jones)



Lodgers' Tax Update September 2025

Activity Collected in October 2025

- Three hotels did not report on time.
- STR data shows we were at 62.4% occupancy. Up 6%
- ADR percent change this month is up 23.8% from last year.



CITY OF ROSWELL
5% LODGERS' TAX COLLECTION REPORT
COLLECTED IN OCTOBER 2025 FOR THE MONTH OF SEPTEMBER 2025 ACTIVITY

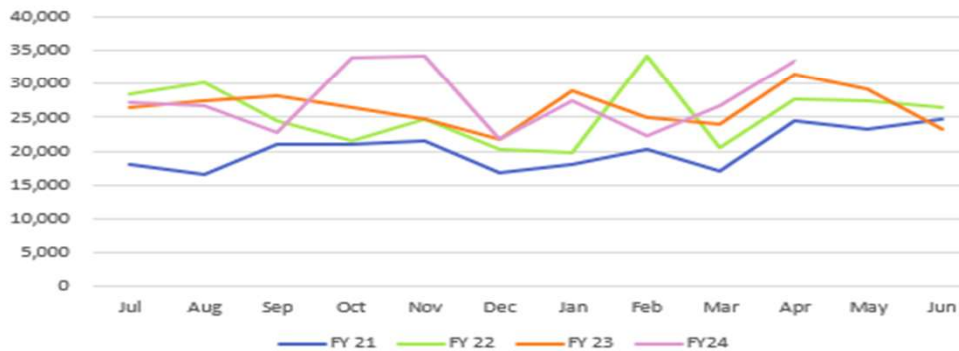
ROOM NIGHTS REPORTED BY MONTH:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY 23	26,570	27,515	28,330	26,385	24,822	21,885	28,847	24,972	24,102	31,539	29,313	23,353	317,633
FY24	27,246	26,672	22,821	33,964	34,230	21,867	27,393	22,269	26,694	33,329	26,826	27,611	330,922
FY25	34,628	28,716	26,372	25,091	33,101	25,752	22,812	21,634	24,353	29,043	24,629	26,392	322,523
FY26	27,421	27,574	25,836	24,990									105,821
Available Room Nights	47,460	49,042	49,042	47,460	49,042	47,460	49,042	49,042	44,296	49,042	47,460	49,042	
Occupancy %	57.8%	56.2%	52.7%	52.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

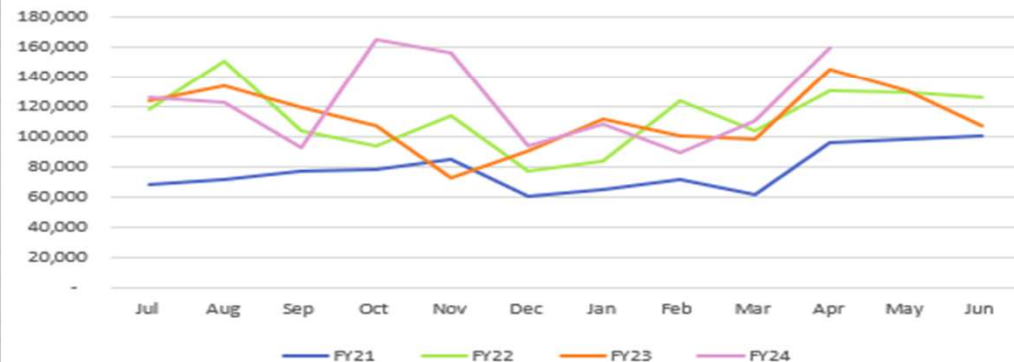
LODGERS' TAX COLLECTED BY MONTH:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY23	123,675	133,648	120,051	107,406	73,116	91,015	111,293	100,743	98,450	145,415	130,573	107,096	\$ 1,342,481
FY24	126,306	123,243	92,711	164,942	156,080	94,157	108,666	89,983	110,577	159,226	115,351	126,741	\$ 1,467,982
FY25	177,303	159,992	118,806	114,100	157,353	132,870	99,619	95,871	105,116	149,261	117,774	124,547	\$ 1,552,612
FY26	126,367	148,321	123,922	139,591									\$ 538,201

Actual Room Nights Sold - Four Year Trend



Actual Lodgers' Tax - Four Year Trend





CITY OF ROSWELL
\$2.50 CONVENTION CENTER BED FEE COLLECTION REPORT
Collected in September 2025 for August 2025 Activity

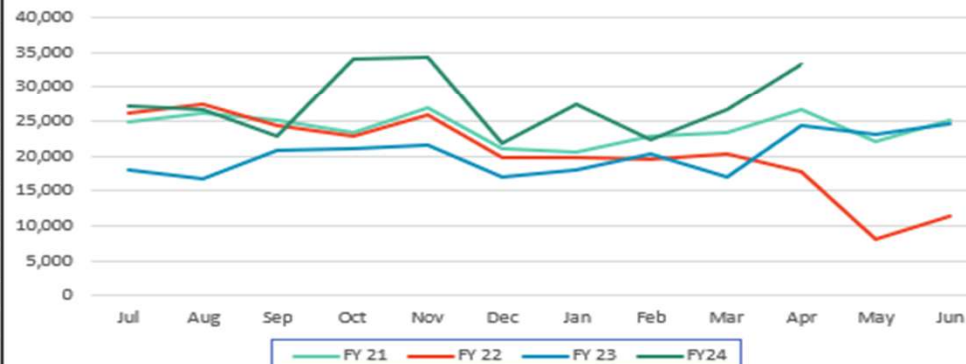
ROOM NIGHTS REPORTED BY MONTH:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY23	26,570	27,515	28,330	26,385	24,822	21,885	28,847	24,972	24,102	31,539	29,313	23,353	317,633
FY24	27,246	26,672	22,821	33,964	34,230	21,867	27,393	22,269	26,694	33,329	26,826	27,611	330,922
FY25	34,628	28,716	26,372	25,091	33,101	25,752	22,812	21,634	24,353	29,043	24,629	26,392	322,523
FY26	27,421	27,574	25,836	24,990									105,821
Available Room Nights	47,460	49,042	49,042	47,460	49,042	47,460	49,042	49,042	44,296	49,042	47,460	49,042	
Occupancy %	57.8%	56.2%	52.7%	52.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

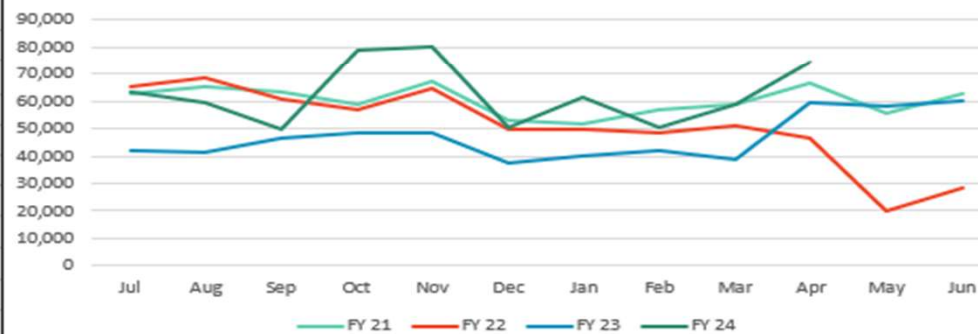
CONVENTION CENTER FEES COLLECTED BY MONTH:

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
FY23	62,518	65,830	67,088	61,810	44,848	51,480	68,305	57,842	53,238	75,480	63,965	54,313	\$ 726,714
FY24	63,160	59,332	49,567	79,130	80,079	50,482	61,255	50,565	58,575	74,128	61,840	63,755	\$ 751,868
FY25	80,315	70,870	60,612	56,428	76,247	64,132	53,257	49,550	50,762	63,197	56,455	58,595	\$ 740,420
FY26	59,642	63,445	55,335	56,445									\$ 234,867

Actual Room Nights Sold - Four Year Trend



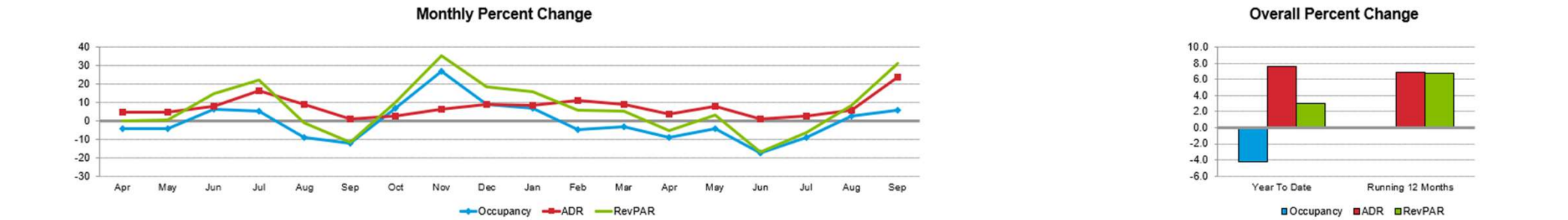
**Actual Convention Center Bed Fee at \$2.50
Four Year Trend**



Tab 2 - Trend City of Roswell, NM+: City of Roswell NM

City of Roswell NM
For the Month of September 2025

Currency: USD - US Dollars



Occupancy (%)	2024										2025								
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
	This Year	66.0	62.4	75.8	71.2	58.6	58.9	75.6	70.5	56.2	54.6	62.7	72.8	60.2	59.8	62.5	64.7	60.1	62.4
	Last Year	69.0	65.1	71.3	67.6	64.5	67.2	70.7	55.5	51.7	51.0	65.8	75.3	66.0	62.4	75.8	71.2	58.6	58.9
Percent Change	-4.4	-4.2	6.3	5.2	-9.2	-12.4	7.0	27.0	8.9	7.0	-4.8	-3.4	-8.8	-4.1	-17.6	-9.0	2.6	6.0	
ADR	2024										2025								
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
	This Year	100.83	101.82	108.12	113.88	100.78	100.93	104.88	99.58	96.86	97.07	104.81	113.91	104.62	109.66	109.13	116.88	106.66	124.97
	Last Year	96.32	97.26	99.98	98.08	92.31	99.80	101.95	93.54	88.81	89.54	94.42	104.40	100.83	101.82	108.12	113.88	100.78	100.93
Percent Change	4.7	4.7	8.1	16.1	9.2	1.1	2.9	6.5	9.1	8.4	11.0	9.1	3.8	7.7	0.9	2.6	5.8	23.8	
RevPAR	2024										2025								
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
	This Year	66.53	63.52	81.98	81.04	59.05	59.40	79.33	70.24	54.47	52.96	65.70	82.91	62.96	65.62	68.21	75.66	64.14	77.93
	Last Year	66.44	63.30	71.33	66.33	59.55	67.07	72.09	51.95	45.88	45.66	62.17	78.64	66.53	63.52	81.98	81.04	59.05	59.40
Percent Change	0.1	0.3	14.9	22.2	-0.8	-11.4	10.0	35.2	18.7	16.0	5.7	5.4	-5.4	3.3	-16.8	-6.6	8.6	31.2	
Supply	2024										2025								
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
	This Year	37,830	39,091	37,830	39,091	39,091	37,830	39,091	37,830	39,091	39,091	35,308	39,091	37,830	39,091	37,830	39,215	39,215	37,950
	Last Year	37,830	39,091	37,830	39,091	39,091	37,830	39,091	37,830	39,091	39,091	35,308	39,091	37,830	39,091	37,830	39,091	39,091	37,830
Percent Change	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	
Demand	2024										2025								
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
	This Year	24,961	24,386	28,684	27,819	22,904	22,265	29,567	26,686	21,984	21,327	22,132	28,454	22,765	23,390	23,646	25,387	23,581	23,665
	Last Year	26,097	25,442	26,990	26,437	25,217	25,424	27,641	21,010	20,196	19,934	23,250	29,447	24,961	24,386	28,684	27,819	22,904	22,265
Percent Change	-4.4	-4.2	6.3	5.2	-9.2	-12.4	7.0	27.0	8.9	7.0	-4.8	-3.4	-8.8	-4.1	-17.6	-8.7	3.0	6.3	
Revenue	2024										2025								
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
	This Year	2,516,820	2,482,944	3,101,316	3,168,035	2,308,282	2,247,172	3,100,940	2,657,308	2,123,350	2,070,209	2,319,675	3,241,097	2,381,769	2,565,020	2,580,416	2,967,177	2,515,123	2,957,439
	Last Year	2,513,561	2,474,405	2,698,400	2,592,856	2,327,861	2,537,303	2,818,121	1,965,300	1,793,528	1,784,804	2,195,159	3,074,165	2,516,820	2,482,944	3,101,316	3,168,035	2,308,282	2,247,172
Percent Change	0.1	0.3	14.9	22.2	-0.8	-11.4	10.0	35.2	18.7	16.0	5.7	5.4	-5.4	3.3	-16.8	-6.3	9.0	31.6	
Census %	2024										2025								
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
	Census Props	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
	Census Rooms	1261	1261	1261	1261	1261	1261	1261	1261	1261	1261	1261	1261	1261	1261	1261	1265	1265	1265
% Rooms Participants	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	93.7	93.7	93.7	93.7	93.7	93.7	93.7	93.7	

Year To Date				Running 12 Months			
2023	2024	2025		2023	2024	2025	
65.9	65.0	62.2		64.1	63.5	63.5	
62.0	65.9	65.0		62.5	64.1	63.5	
6.3	-1.4	-4.3		2.6	-0.8	-0.1	

Year To Date				Running 12 Months			
2023	2024	2025		2023	2024	2025	
95.48	102.30	110.09		92.73	100.70	107.61	
90.81	95.48	102.30		89.38	92.73	100.70	
5.1	7.1	7.6		3.8	8.6	6.9	

Year To Date				Running 12 Months			
2023	2024	2025		2023	2024	2025	
62.92	66.46	68.48		59.43	64.00	68.35	
56.29	62.92	66.46		55.83	59.43	64.00	
11.8	5.6	3.0		6.5	7.7	6.8	

Year To Date				Running 12 Months			
2023	2024	2025		2023	2024	2025	
344,253	344,253	344,621		460,265	460,265	460,633	
344,253	344,253	344,253		460,265	460,265	460,265	
0.0	0.0	0.1		0.0	0.0	0.1	

Year To Date				Running 12 Months			
2023	2024	2025		2023	2024	2025	
226,856	223,650	214,347		294,958	292,497	292,584	
213,380	226,856	223,650		287,480	294,958	292,497	
6.3	-1.4	-4.2		2.6	-0.8	0.0	

Year To Date				Running 12 Months			
2023	2024	2025		2023	2024	2025	
21,660,108	22,878,698	23,597,924		27,352,352	29,455,647	31,485,523	
19,377,659	21,660,108	22,878,698		25,694,807	27,352,352	29,455,647	
11.8	5.6	3.1		6.5	7.7	6.9	