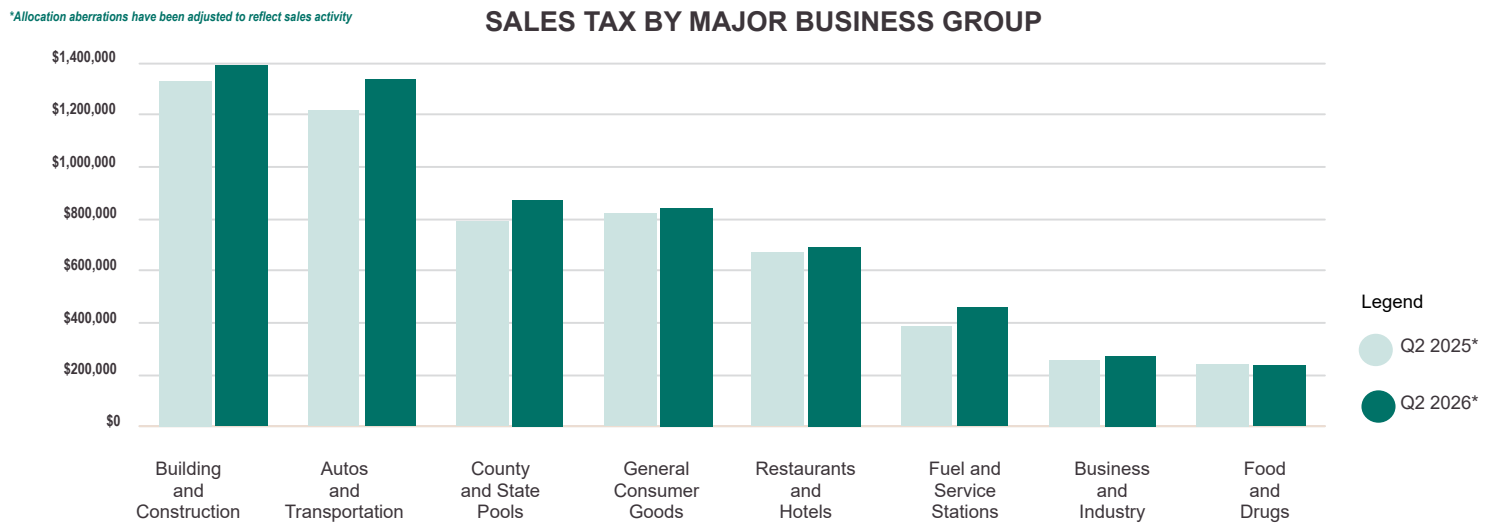
CITY OF UPLAND
SALES TAX UPDATE
2Q 2026 (APRIL - JUNE)

UPLAND	6.9%	9.4%	5.9%
TOTAL: $ 6,118,629	2Q2026	COUNTY	STATE

*Allocation aberrations have been adjusted to reflect sales activity



CITY OF UPLAND HIGHLIGHTS

Upland's receipts from April through June were 7.3% above the second sales period in 2025. Excluding reporting aberrations, actual sales were up 6.9%.

Autos-transportation rose a hearty 10%; buyers looking for fuel alternative vehicles made purchases at levels above regional and statewide trends. Related, ongoing global events disrupted crude oil prices which landed well above spring 2025 levels; thus, the 21% surge from service stations.

Robust ecommerce spending, a solid increase in cash receipts combined to lift pool allocations 11% above last year's distribution. Concrete suppliers and other contractors stayed busy during the spring months, grew filings 6%.

The 3% improvement from general consumer goods showed shoppers heightened outlays at several sporting goods and family apparel stores.

Eating out was still preferential for households as restaurants-hotels bettered year ago returns by 4%; results also reflected reopening of a quick service venue last summer.

Business-industry captured a large payment of specialized computer equipment, overcoming a demand reduction from heavy industrial companies. Grocers continued a downward slide, off 6%.

Net of aberrations, taxable sales for all of San Bernardino County grew 9.4% over the comparable time period; the Southern California region was up 6.4%.

TOP 25 PRODUCERS

7-Eleven
Arco
Chevron
Chick-Fil-A
CNC Technologies
Crossroads Travel Center
CVS Pharmacy
Dick's Sporting Goods
Ford Of Upland
Holliday Rock
Home Depot
In N Out Burger
Kohl's
Lowes
Marshalls
Mountain View Chevrolet
Nordstrom Rack
Ross
Stater Bros. Markets
T.J. Maxx
Target
Tesla
Ulta Beauty
Vons Fuel Station
Walmart

STATEWIDE RESULTS

California's local one cent sales and use tax receipts posted vibrant growth during the second quarter, reflecting sustained consumer behavior ahead of potential economic headwinds. For the months of April through June, revenues increased 5.9% from the year ago quarter after adjusting for accounting anomalies.

Strong consumer spending patterns that began in the first quarter continued through the current period. This activity aligns with the income tax refund timeline, reportedly 11% higher than 2025, beginning of summer tourism and larger inflation factors propelling the economy forward.

Similar to last quarter, online retailers and brick and mortar merchants continued to surge over last year far exceeding expectations. E-commerce remains the platform of choice providing convenience, broad product availability, and flexible payment options – benefitting the business-industry sector and allocations via the countywide use tax pool. Multiple apparel merchants and discount department stores, especially those selling fuel, boosted general consumer goods the most.

Sustained tensions in the Middle East kept West Texas Intermediate (WTI) crude oil prices above $100 per barrel to start off the travel season, pushing local gas prices higher and revenue from service stations up 18% more than one year ago. With refinery closures in both Northern and Southern California regions compounding supply pressures, all signs indicate higher prices through the remainder of summer.

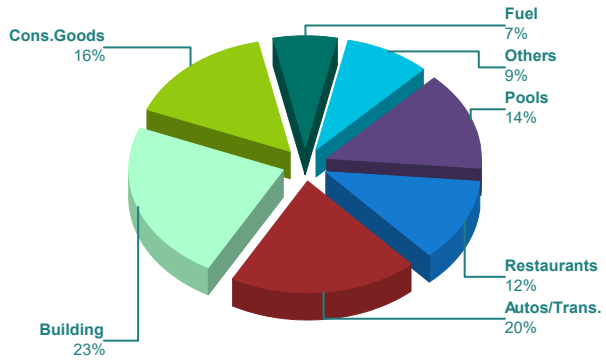
Restaurant sales taxes rose again, experiencing an additional uptick from World Cup activities and seasonal tourism. While operators reported continual pressure from rising costs that influenced customer behavior like visit frequency and alcohol purchases, gains by all types of eateries signal unwavering resolve to dining out. Even with additional sporting events on the horizon, unfavorable economic conditions could constrain growth.

Autos-transportation returns also exceeded expectations this quarter, supported by higher-income consumers, who now account for more than half of new vehicle purchases and benefitted from recent tax cuts and equity market gains. Hybrids continued to gain share as fuel prices increased, while electric vehicle sales also improved.

Recently, the Federal Reserve moved interest rates higher with a stated goal of slowing inflation and cooling economic growth. This action should temper short-term growth prospects especially from sectors requiring long-term financing like autos and building-construction. As gas prices average above $6 per gallon during peak summer months, consumers may further curb discretionary-type spending heading into the holiday shopping season.

REVENUE BY BUSINESS GROUP

Upland This Fiscal Year*



*ADJUSTED FOR ECONOMIC DATA

TOP NON-CONFIDENTIAL BUSINESS TYPES

Business Type	Q2 '26*	Upland Change	County Change	HdL State Change
Service Stations	454.1	20.8% ↑	22.7% ↑	14.6% ↑
Building Materials	448.6	1.8% ↑	-2.5% ↓	0.1% ↑
Quick-Service Restaurants	328.5	2.8% ↑	2.9% ↑	1.8% ↑
Casual Dining	220.5	5.1% ↑	2.1% ↑	4.2% ↑
Family Apparel	145.5	4.7% ↑	4.3% ↑	5.6% ↑
Specialty Stores	134.2	-1.4% ↓	1.1% ↑	1.2% ↑
Grocery Stores	124.8	-5.6% ↓	3.6% ↑	-0.2% ↓
Fast-Casual Restaurants	116.1	1.9% ↑	4.7% ↑	3.9% ↑
Sporting Goods/Bike Stores	100.3	3.2% ↑	-4.2% ↓	-0.7% ↓
Auto Repair Shops	76.4	-2.5% ↓	-2.3% ↓	-2.1% ↓

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*In thousands of dollars