

CITY OF SAN DIMAS

SALES TAX UPDATE

2Q 2025 (APRIL - JUNE)



SAN DIMAS

TOTAL: \$ 2,240,365

6.3%
2Q2025



-1.1%
COUNTY

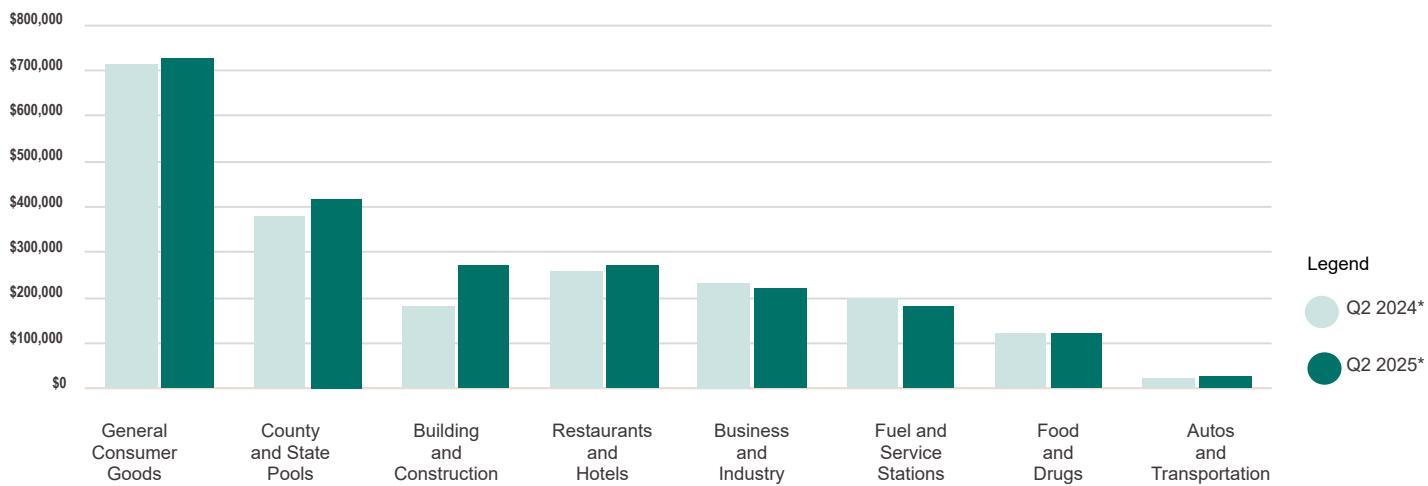


0.5%
STATE



*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



Legend

- Q2 2024*
- Q2 2025*



CITY OF SAN DIMAS HIGHLIGHTS

San Dimas's receipts from April through June were 8.4% above the second sales period in 2024. Excluding reporting aberrations, actual sales were up 6.3%.

Two thirds of the overall gain came from building-construction. Demand for plumbing/electrical supplies was robust; this segment's sales rose 33%. Part of this group's increase came from a first-time taxpayer payment now under review for proper allocation to all jurisdictions, including San Dimas.

A growing specialty store merchant boosted general consumer goods up 5%. Menu price hikes contributed to better returns from casual and quick service restaurants; this category also benefitted from a recent opening of an entertainment venue.

Elevated ecommerce shopping preferences, strong cash receipts totals when compared to other cities in Los Angeles County combined to generate an 11% surge in pool use tax distributions.

Anticipated reductions in gasoline pump prices came to pass, pulled service stations 8% down from year ago filings. Business-industry reported fewer transactions from industrial, service-based companies.

Net of aberrations, taxable sales for all of Los Angeles County declined 1.1% over the comparable period; the Southern California region was flat.



TOP 25 PRODUCERS

AC Pro	Stater Bros
Albertsons	Target
Arco	TJ Maxx
Berri Brothers Gas Station	Total Wine & More
Boot Barn	Trader Joe's
Chevron	True Sea Moss
Costco	Walters Wholesale Electric
KPS Global	
Lowes	
McDonald's	
Olive Garden	
Pool & Electrical Products	
Raging Waters	
Ross	
SCP Distributors	
Second Image	
Shell	
Smart Patio Plus	



STATEWIDE RESULTS

California's one-cent local sales and use tax receipts rose 0.6% in Q2 compared to the same period last year, after adjusting for accounting anomalies. While only modest growth, it is the second consecutive quarter experiencing positive results following an extended timeline of declines. This period is traditionally met with improved weather with the beginning of summer activity.

Steady gains in both business-industry and countywide use tax pools were driven by strong online sales, reflecting shopper's willingness and ability to spend. Whether pulled from inventory within California or shipped from outside the state, demand for goods by value-conscious shoppers prevailed. Other notable upticks came from purchases of office and electrical equipment.

Increased tax receipts from restaurants also demonstrated diners continued desire to eat out. Even amongst higher menu prices and tip fatigue, casual dining establishments generated the largest lift. While this is a good sign for the coming summer season, underlying data shows that disposal personal income – a key driver of restaurant sales – is growing at a slower pace than prior years, possibly signaling softer tax growth on the horizon.

The two sectors primed to take advantage of upcoming interest rate changes, auto-transportation and building-construction, only experienced lackluster returns this period. New auto sales declined, offsetting gains in used vehicles and leasing, while building material sales remained unchanged from a year ago. However, aging vehicles and deferred home improvements remain a potential catalyst driving demand in the near term.

Balancing the positive results, revenue from fuel and service stations declined for the ninth time in ten quarters, primarily due to West Texas Intermediate (WTI) low crude oil prices. As the global economy and development remains tempered, so has the demand for oil, leaving prices relatively low. While this dampens sales taxes, lower fuel costs during peak travel months may boost spending in other segments.

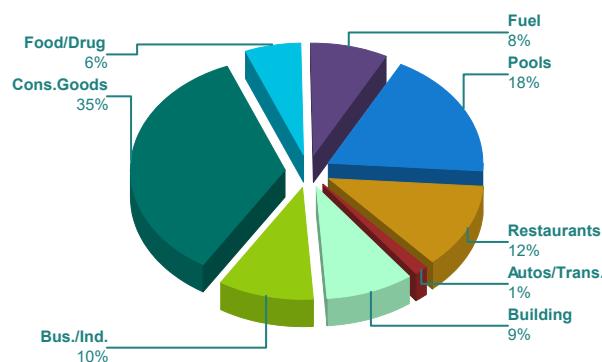
Traditional retailers saw a 1% decline, with specialty, sporting goods, and department stores underperforming compared to year ago totals. Inflation and tariffs continue to pressure consumer spending and retailer margins, prompting reevaluation of physical

store investments by regional and national companies alike.

The September reduction in the federal funds rate, noting the possibility of more in early 2026, leaves optimism regarding future financing and accessing equity opportunities for some consumers. However, national tariff/trade talks remain a vital piece of the inflation/higher prices story with the potential of diminishing spending power. So sluggish calendar year 2025 continues with only modest expansion expected braced against the ever-changing larger economic trends.

REVENUE BY BUSINESS GROUP

San Dimas This Fiscal Year*



*ADJUSTED FOR ECONOMIC DATA

TOP NON-CONFIDENTIAL BUSINESS TYPES

San Dimas Business Type	Q2 '25*	Change	County Change	HdL State Change
Service Stations	182.6	-8.0% ↓	-10.6% ↓	-9.4% ↓
Casual Dining	131.8	2.5% ↑	0.4% ↑	1.4% ↑
Plumbing/Electrical Supplies	104.6	33.4% ↑	8.2% ↑	1.4% ↑
Quick-Service Restaurants	74.8	4.2% ↑	-1.8% ↓	-0.7% ↓
Grocery Stores	72.7	4.4% ↑	0.8% ↑	-0.2% ↓
Family Apparel	62.5	-3.1% ↓	1.4% ↑	1.4% ↑
Specialty Stores	48.1	54.8% ↑	-6.8% ↓	-3.4% ↓
Convenience Stores/Liquor	43.2	-4.6% ↓	-1.3% ↓	-2.7% ↓
Light Industrial/Printers	39.8	-18.0% ↓	-2.7% ↓	-3.9% ↓
Business Services	31.9	-4.3% ↓	9.9% ↑	2.7% ↑

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*In thousands of dollars