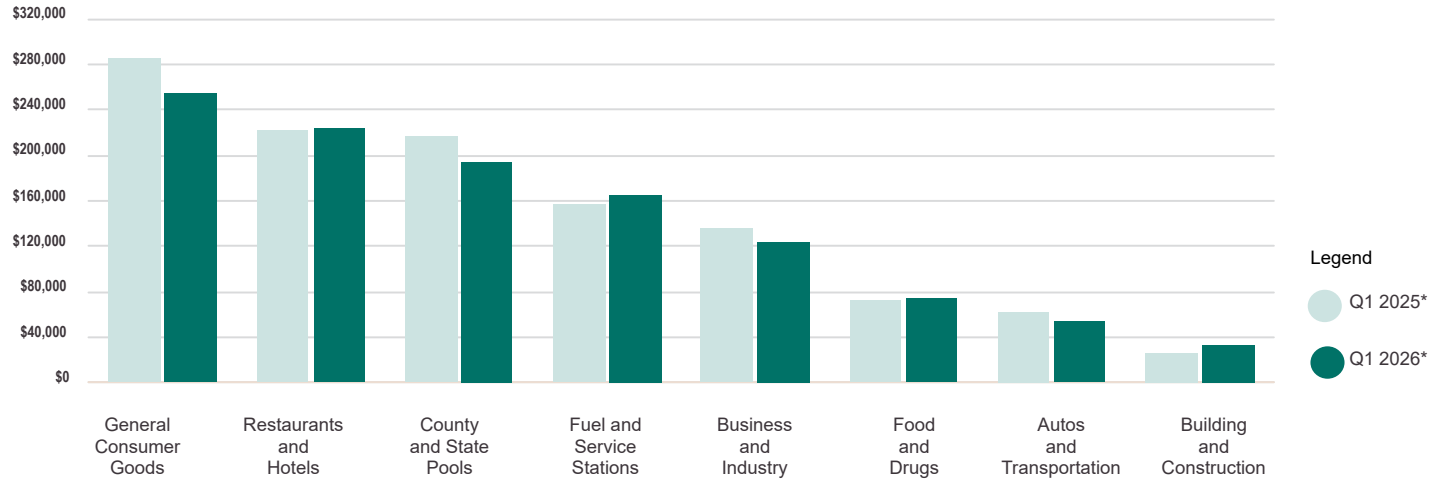
CITY OF MOORPARK
SALES TAX UPDATE
1Q 2026 (JANUARY - MARCH)

MOORPARK	-4.9%	5.0%	4.0%
TOTAL: $ 1,119,158	1Q2026	COUNTY	STATE

*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



CITY OF MOORPARK HIGHLIGHTS

Moorpark's receipts from January through March were 12.6% below the first sales period in 2025. Excluding reporting aberrations, actual sales were down 4.9%.

The current landscape has pricing pressures on everyday essentials further eroding consumer confidence, businesses dealing with volatile trade policies and federal policymakers navigating conflicting economic metrics including stubborn inflation and slower job growth, with some key industry groups reporting declines.

Business-industrial sector sales stumbled from garden/ag suppliers. While specialty stores and other local retailers contributed positive proceeds, a payment anomaly from the prior year was largely responsible for the double-digit decline in the group. This lower point-of-sale led to a reduced allocation from the countywide use tax pool, despite solid gains in pool receipts.

People put off investing in autos-transportation needs amidst elevated financing costs and insurance rates for big ticket purchases.

On the plus side, service station receipts improved as prices at the pump had started to increase with refinery closures and geopolitical tensions. A newer casual dining restaurant helped push restaurants positive, since quick service and other segments remitted reduced returns.

Outpacing statewide trends, the building group delivered encouraging proceeds with more projects in the pipeline.

Net of aberrations, taxable sales for all of Ventura County grew 5.0% over the comparable time period; the Southern California region was up 4.0%.

TOP 25 PRODUCERS

7 Eleven
76
Aqua Flo Supply
Arco
Command Performance Catering
Conserv Fuel
Dumpling Shack
Heritage Pool Supply
In N Out Burger
Kohls
McDonald's
Michaels Arts & Crafts
Moorpark 76
Moorpark Chevron
Ralphs
Shell
Simi Valley Harley Davidson
Smart & Final
Target
Testequity
TJ Maxx
Tractor Supply
Vons
Warehouse Discount Center
Wood Ranch

STATEWIDE RESULTS

California's local one cent sales and use tax receipts posted moderate growth during the first quarter, reflecting resilient consumer behavior despite persistent economic headwinds. For the months of January through March, revenues increased 4% from the year ago quarter after adjusting for accounting anomalies.

Strong consumer spending patterns did not falter and was the main reason of growth, partially enhanced by larger-than-expected income tax refunds. Both online retailers and brick and mortar merchants experienced dynamic changes over last year that far exceed 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. Family apparel and discount department stores both boosted general consumer goods the most, with a slight bump in gas prices further pushing returns from multiple vendors.

Patronage at restaurants resulted in a 4.2% year over year jump. With demand constrained due to increasing price-sensitivity and slower foot traffic, gains by all types of eateries signaled underlying resolve to dine out. Temporary events further contributed to the positive outcome – Southern California wildfires hindered 2025 and the Super Bowl lifting 2026.

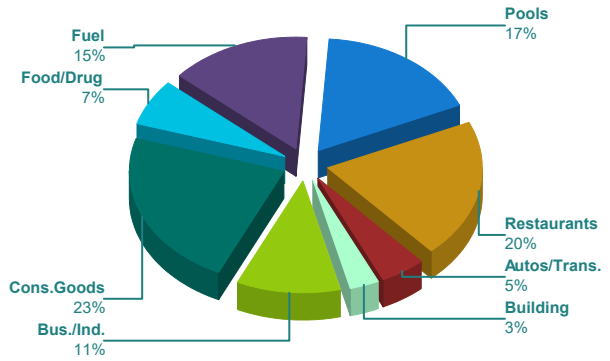
The first quarter also included the initial impacts of elevated tensions in the Middle East which drove West Texas Intermediate crude oil prices above $95 per barrel. This had an immediate impact on local gas prices resulting in a modest bump to receipts from gas stations and created large amounts of uncertainty. At the time of writing, the conflict appears to have subsided with the Strait of Hurmuz reopened reducing the possibility of future strain.

Autos-transportation posted a nominal gain in first quarter 2026, as higher average transaction prices offset weaker unit sales. These price increases reflected tariff impacts reaching consumers after months of absorption by automakers, along with rising material costs. As in the prior quarter, the transition to the new DMV payment system for used vehicle dealers under AB 85 modestly reduced cash receipts, with adjustments still pending.

Overall, the short-term outlook remains cautiously optimistic. Normal consumer spending combined with multiple host sites of World Cup matches and corresponding tourism should sustain growth, albeit varied regionally. The Middle East conflict temporarily resulted in $6 per gallon average peak pricing during the start of the summer months. The forecast is coupled with a national inflation rate that anticipates an upward trend leaving little room for the Federal Reserve to alter interest rates in a favorable way for consumers, potentially slowing down the retail economy.

REVENUE BY BUSINESS GROUP

Moorpark This Quarter*



*ADJUSTED FOR ECONOMIC DATA

TOP NON-CONFIDENTIAL BUSINESS TYPES

Business Type	Q1 '26	Moorpark Change	County Change	HdL State Change
Service Stations	164,762	4.9% ↑	-0.4% ↓	0.9% ↑
Casual Dining	91,622	14.9% ↑	-0.3% ↓	4.0% ↑
Quick-Service Restaurants	82,045	-4.8% ↓	1.0% ↑	1.9% ↑
Grocery Stores	46,795	0.5% ↑	0.5% ↑	-0.8% ↓
Fast-Casual Restaurants	31,388	-2.9% ↓	3.1% ↑	3.8% ↑
Specialty Stores	22,967	2.3% ↑	-3.5% ↓	-1.8% ↓
Garden/Agricultural Supplies	19,169	-20.7% ↓	-5.2% ↓	1.5% ↑
Plumbing/Electrical Supplies	18,477	24.1% ↑	0.0% ↓	-1.4% ↓
Auto Repair Shops	14,807	1.6% ↑	-3.6% ↓	-2.1% ↓
Convenience Stores/Liquor	13,970	9.7% ↑	2.4% ↑	3.1% ↑

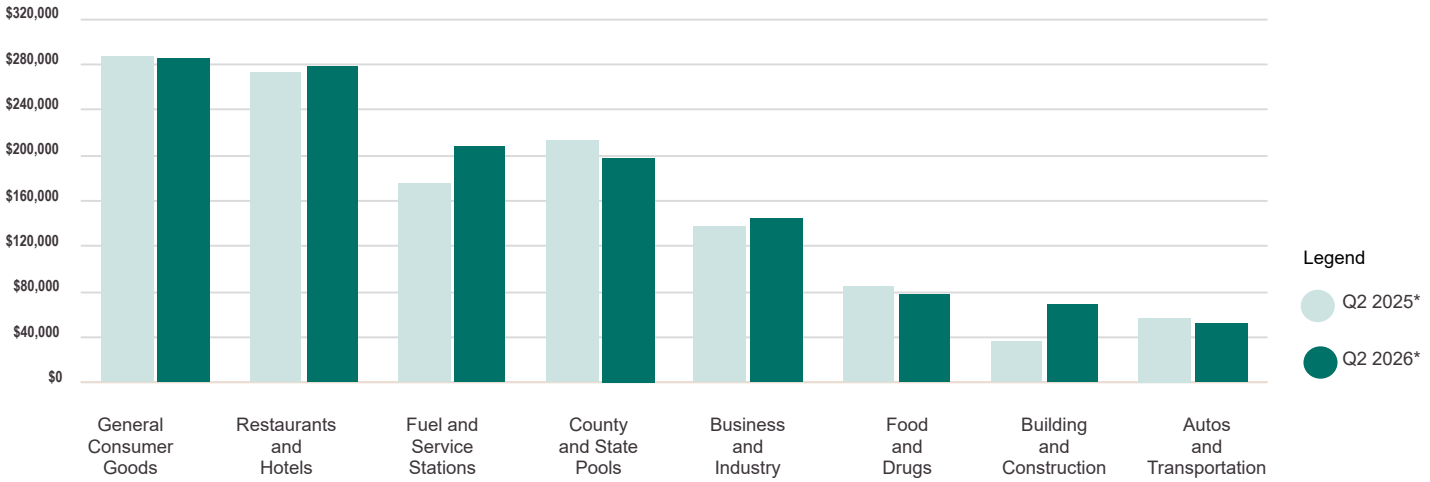
Allocation aberrations have been adjusted to reflect sales activity

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

MOORPARK	3.6%	4.9%	5.9%
TOTAL: $ 1,310,880	2Q2026	COUNTY	STATE

*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



CITY OF MOORPARK HIGHLIGHTS

Moorpark's receipts from April through June were 6.4% below the second sales period in 2025. Excluding reporting aberrations, actual sales were up 3.6%. Statewide, Fiscal Year 2025-26 ended with 3.3% growth, supported by stronger consumer activity during the first half of 2026. Solid household incomes continue to support the economy, although persistent inflation and higher interest rates are expected to moderate spending. The near-term outlook remains cautiously optimistic. While Ventura County sales tax receipts increased over the comparable period, Moorpark also experienced an overall gain.

The largest boost came from the fuel-service stations sector. Stateside, this sector's revenues increased sharply in the second quarter as higher gasoline and diesel prices boosted taxable sales despite continued weakness in fuel consumption. Geopolitical tensions and reduced California refinery capacity are expected to keep fuel prices elevated, with diesel and Petroleum Products & Equipment contributing significantly to recent gains. The forecast has been revised upward, with strong growth expected through FY 2026-27 before fuel prices and taxable sales begin to moderate in FY 2027-28. Additional increases came from plumbing/ electrical and casual dining. These gains outweighed losses from fast casual and quick service restaurants, grocery stores, and autos-transportation. Since the City's overall cash receipts declined in this quarter compared to a year ago, the state and county pool allocation was also down.

Net of aberrations, taxable sales for all of Ventura County grew 4.9% over the comparable time period; the Southern California region was up 6.4%.

TOP 25 PRODUCERS

7 Eleven
76
Aqua Flo Supply
Arco
Command Performance Catering
Conserv Fuel
Cornerstone Photography
Heritage Pool Supply
In N Out Burger
Kohls
McDonald's
Michaels Arts & Crafts
Moorpark Chevron
Moorpark Country Club
Pentair Pool Products
Ralphs
Simi Valley Harley Davidson
Smart & Final
Target
Testequity
TJ Maxx
Tractor Supply
Vons
Warehouse Discount Center
Wood Ranch

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.

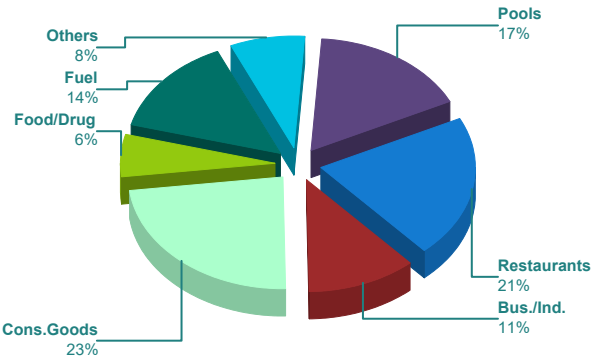
Restaurant sales taxes rose again, experiencing an additional uptick from World Cup activities and seasonal tourism. While operators reported continual pressure from rising costs that influenced customer behavior like visit frequency and alcohol purchases, gains by all types of eateries signal unwavering 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

Moorpark This Fiscal Year*



*ADJUSTED FOR ECONOMIC DATA

TOP NON-CONFIDENTIAL BUSINESS TYPES

Business Type	Q2 '26*	Moorpark Change	County Change	HdL State Change
Service Stations	207.7	18.8%	12.4%	14.6%
Casual Dining	97.2	15.6%	3.0%	4.2%
Quick-Service Restaurants	91.2	-2.4%	0.6%	1.8%
Plumbing/Electrical Supplies	52.7	145.0%	-6.7%	-1.3%
Grocery Stores	48.3	-16.1%	4.5%	-0.2%
Fast-Casual Restaurants	32.5	-9.6%	3.1%	3.9%
Specialty Stores	22.4	-29.8%	-0.4%	1.2%
Garden/Agricultural Supplies	21.2	-15.2%	-15.1%	-8.7%
Auto Repair Shops	18.3	5.1%	-3.1%	-1.9%
Convenience Stores/Liquor	15.7	11.1%	2.6%	2.7%

*Allocation aberrations have been adjusted to reflect sales activity

*In thousands of dollars