

Revenue Baselines and Projection Factors

Type of Revenues	FY 2025-26 Estimates Baseline	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast
Property Tax/VLF Backfill	Current baseline set by SCC Assessor Office February 2026 report	4.34%	5.09%	5.08%	5.07%	5.06%
Motor Vehicle License in Lieu (VLF)	Current baseline set by SCC Assessor Office, February 2026 report	4.78%	5.14%	5.13%	5.11%	5.10%
ERAF	Current baseline set 100% of SCC Assessor Office February 2026Update	\$3.2 million	\$3.2 million	\$3.2 million	\$3.2 million	\$3.2 million
Sales Tax	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates
Sales Tax - Measure G	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates
Franchise Fee	Current baseline set by FY 2024-25 Actuals	3%	3%	3%	3%	3%
Transient Occupancy Tax	Current baseline set by FY 2024-25 Actuals	1%	1%	1%	1%	1%
Business License Tax	Current baseline set by FY 2025-26 Estimates	3%	3%	3%	3%	3%
License & Permits	Current baseline set by FY 2025-26 Estimates Adjusting to One-Time Items	3%	3%	3%	3%	3%

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Town Services	Current baseline set by FY 2025-26 Estimates Adjusting to One-Time Items	3%	3%	3%	3%	3%
Fine & Forfeitures	Current baseline set by FY 2025-26 Estimates	Varies	Varies	Varies	Varies	Varies
Yield to Maturity Assumptions	Average Portfolio Yield 4.26%	Average Portfolio Yield 4.14%	Average Portfolio Yield 4.06%	Average Portfolio Yield 3.97%	Average Portfolio Yield 3.96%	Average Portfolio Yield 4.03%
Other Sources	Current baseline set by FY 2025-26 Estimates	Varies	Varies	Varies	Varies	Varies