

## 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
<b>Property Tax/VLF Backfill</b>	Current baseline set by SCC Assessor Office February 2026 report	4.34%	5.09%	5.08%	5.07%	5.06%
<b>Motor Vehicle License in Lieu (VLF)</b>	Current baseline set by SCC Assessor Office, February 2026 report	4.78%	5.14%	5.13%	5.11%	5.10%
<b>ERAF</b>	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
<b>Sales Tax</b>	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates
<b>Sales Tax - Measure G</b>	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates	HdL January 2026 Estimates
<b>Franchise Fee</b>	Current baseline set by FY 2024-25 Actuals	3%	3%	3%	3%	3%
<b>Transient Occupancy Tax</b>	Current baseline set by FY 2024-25 Actuals	1%	1%	1%	1%	1%
<b>Business License Tax</b>	Current baseline set by FY 2025-26 Estimates	3%	3%	3%	3%	3%
<b>License &amp; Permits</b>	Current baseline set by FY 2025-26 Estimates Adjusting to One-Time Items	3%	3%	3%	3%	3%

### **Revenue Baselines and Projection Factors**

<b>Town Services</b>	Current baseline set by FY 2025-26 Estimates Adjusting to One-Time Items	3%	3%	3%	3%	3%
<b>Fine &amp; Forfeitures</b>	Current baseline set by FY 2025-26 Estimates	Varies	Varies	Varies	Varies	Varies
<b>Yield to Maturity Assumptions</b>	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%
<b>Other Sources</b>	Current baseline set by FY 2025-26 Estimates	Varies	Varies	Varies	Varies	Varies