

**FORECAST ASSUMPTIONS**  
**REVENUE BASELINE AND PROJECTION FACTORS**

Type of Revenue Base Line Estimate	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast
<b>Property Tax</b> SCC Assessor Office February 2025 Report and HdL Coren and Cone April 2025 Forecast	5.29% Net Taxable Value Change	5.42% Net Taxable Value Change	4.89% Net Taxable Value Change	4.89% Net Taxable Value Change	4.89% Net Taxable Value Change	4.89% Net Taxable Value Change
<b>VLF Backfill</b> HdL Coren and Cone April 2025 Forecast	5.25% Net Taxable Value Change	5.41% Net Taxable Value Change	4.90% Net Taxable Value Change	4.90% Net Taxable Value Change	4.89% Net Taxable Value Change	4.89% Net Taxable Value Change
<b>Other Property Tax</b> SCC Assessor Office February 2025 Report	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>ERAF</b> SCC Assessor Office March 2025 Notification	\$3,220,000 Including 30% to Reserve	\$3,220,000	\$3,220,000	\$3,220,000	\$3,220,000	\$3,220,000
<b>Sales Tax</b>	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates
<b>Sales Tax - Measure G</b>	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates	MuniServices January 2025 Most Likely Estimates
<b>Franchise Fee</b> Current baseline set by FY 2024-25	Current baseline set by FY 2024-25	3%	3%	3%	3%	3%

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Year-End Estimates	Year-End Estimates					

## FORECAST ASSUMPTIONS

### REVENUE BASELINE AND PROJECTION FACTORS

Type of Revenue Base Line Estimates	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast
<b>Transient Occupancy Tax</b> Current baseline set by FY 2024-25 Year-End Estimates	3%	3%	0%	0%	0%	0%
<b>Business License Tax</b> Current baseline set by FY 2024-25 Year-End Estimates	2%	2%	2%	2%	2%	2%
<b>License &amp; Permits</b> Current baseline set by FY 2024-25 Year-End Estimates	3%	3%	3%	3%	3%	3%
<b>Town Services</b> Current baseline set by FY 2024-25 Year-End Estimates	3%	3%	0%	3%	3%	3%
<b>Fine &amp; Forfeitures</b> Current baseline set by FY 2024-25 Year-End Estimates	1%	Varies	Varies	Varies	Varies	Varies

Type of Revenue Base Line Estimates	FY 2025-26 Budget	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast
<b>Interest</b> Varies, based on Portfolio	Weighted Portfolio Yield 3.64%	Weighted Portfolio Yield 3.56%	Weighted Portfolio Yield 3.45%	Weighted Portfolio Yield 3.36%	Weighted Portfolio Yield 3.30%	Weighted Portfolio Yield 3.30%
<b>Other Sources</b> Current baseline set by FY 2024-25 Year-End Estimates	Varies	Varies	Varies	Varies	Varies	Varies