



CITY OF CENTENNIAL  
**REVENUE MANUAL**  
*2025-2026*







# INTRODUCTION

## Department of Finance

**The Department of Finance is pleased to present the Revenue Manual for the 2025 and 2026 budget years on behalf of the City of Centennial.**

This document is intended to provide City Council, staff and the community a comprehensive guide to the City's major revenue sources. Within this revenue manual, readers will find the City's revenues categorized by fund, a description of each revenue source and pertinent data visualizations. Additionally, this document is designed to educate readers on the types of revenues the City receives, how they are collected, for what purposes they are intended and which tools the City uses in forecast models. For more information on revenue data and long-term planning efforts, readers are encouraged to review the City's adopted budget document.

The information provided in this document for each revenue source includes:

- **Fund** - The financial bucket each revenue falls into
- **Description** - An overview of how and why the revenue is received
- **Restrictions** - Certain revenues in the City's budget may only be used for specific needs
- **Forecasting Method** - The tools and metrics the City uses to project revenue performances
- **Rate** - The amount of fees, taxes, licenses, etc. that are collected
- **Sources** - From where the revenue is derived
- **Collecting Agency** - The entity (City, County, State) that receives the revenue





# GENERAL FUND

The General Fund is the City's operating fund. It accounts for most financial resources of the general government. The General Fund provides the resources necessary to sustain the day-to-day activities of the City.







# GENERAL FUND SUMMARY

## Taxes

Sales Tax (59%)

Property Tax (18%)

Construction Use Tax (4%)

Specific Ownership Tax (1%)

Cigarette Tax (0.3%)

Franchise Fees (7%)

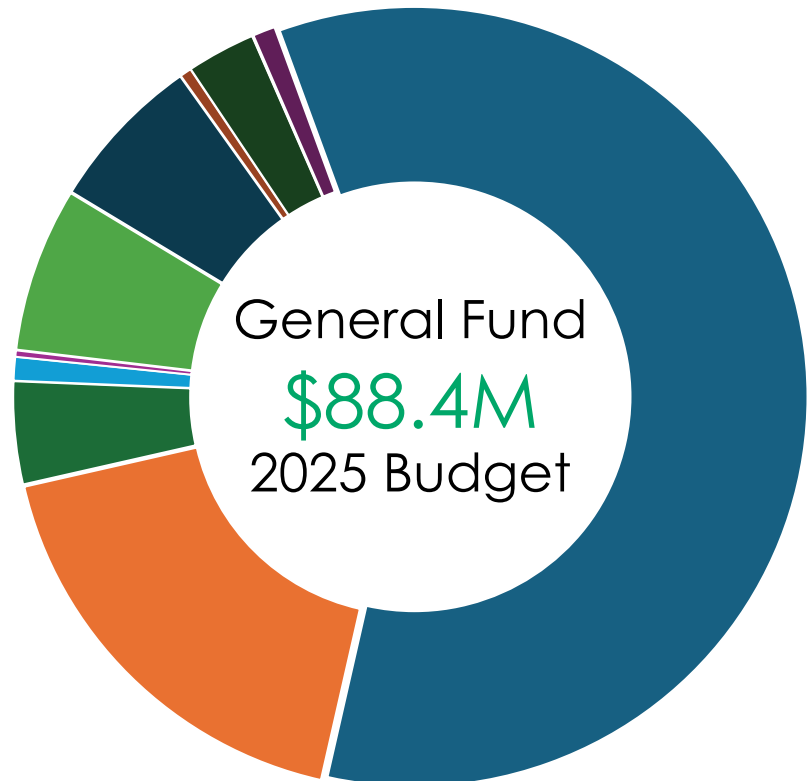
Fines & Fees (6%)

Licenses & Permits (0.5%)

Investment Income (3%)

Intergovernmental (0.1%)

All Other Revenues (1%)



BUDGET DETAIL				BIENNIAL BUDGET				2025 Budget to 2024 Adopted		2026 Budget to 2025 Budget	
	2023	2024	2024	YEAR 1	YEAR 2						
	Actual	Adopted	Projected	2025 Budget	2026 Budget	\$	%	\$	%	\$	%
Sales Tax	\$ 50,389,535	\$ 51,200,000	\$ 51,500,000	\$ 52,225,000	\$ 53,875,000	\$ 1,025,000	2%	\$ 1,650,000	3%		
Property Tax	13,007,193	13,500,000	16,100,000	15,800,000	13,450,000	2,300,000	17%	(2,350,000)	-15%		
Construction Use Tax	4,872,564	2,931,500	4,000,000	3,750,000	3,850,000	818,500	28%	100,000	3%		
Specific Ownership Tax	863,216	895,000	880,000	860,000	870,000	(35,000)	-4%	10,000	1%		
Cigarette Tax	246,647	239,400	230,000	230,000	230,000	(9,400)	-4%	-	0%		
Franchise Fees	6,017,261	5,580,800	5,880,000	6,015,000	6,090,000	434,200	8%	75,000	1%		
Fines and Fees	7,509,449	5,304,900	5,723,600	5,736,000	5,881,000	431,100	8%	145,000	3%		
Licenses and Permits	459,343	441,400	461,750	415,700	440,700	(25,700)	-6%	25,000	6%		
Investment Income (Loss)	6,924,276	1,000,000	3,250,000	2,500,000	2,000,000	1,500,000	150%	(500,000)	-20%		
Intergovernmental	177,967	40,000	15,000	40,000	40,000	-	0%	-	0%		
Other Revenue	1,183,396	814,500	980,000	831,000	831,000	16,500	2%	-	0%		
<b>TOTAL GENERAL FUND</b>	<b>\$ 91,650,849</b>	<b>\$ 81,947,500</b>	<b>\$ 89,020,350</b>	<b>\$ 88,402,700</b>	<b>\$ 87,557,700</b>	<b>\$ 6,455,200</b>	<b>8%</b>	<b>\$ (845,000)</b>	<b>1%</b>		



## Sales Tax

1

### RATE

- 2.5% tax rate on goods & services

2

### SOURCES

- Consumers
- Audits
- Penalties & Interest

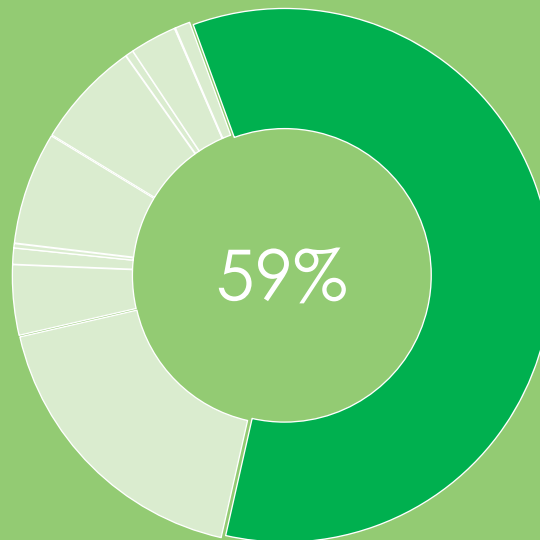
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### WHO COLLECTS?

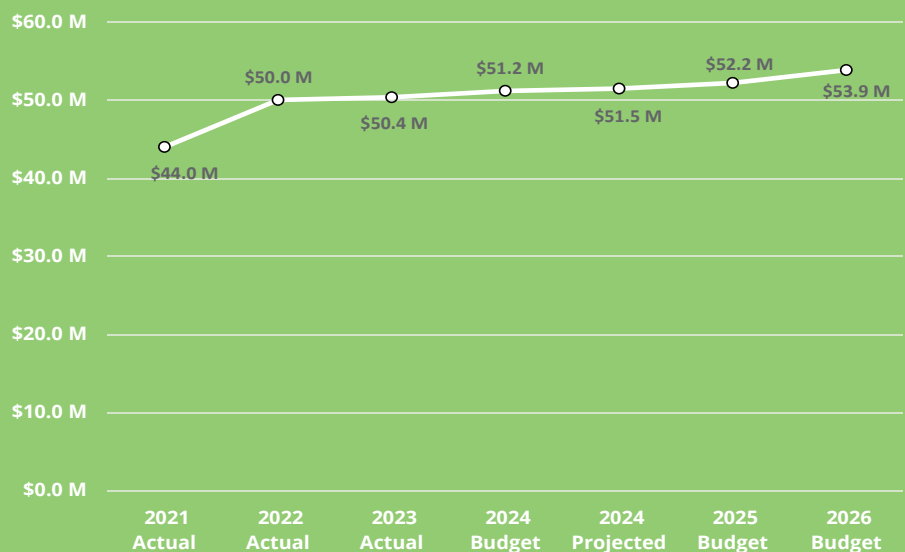
- City of Centennial (received via daily deposit)

## INFO

## 2025 Financial Snapshot



Sales Tax  
Revenue  
\$52.2M  
General Fund  
Total  
\$88.4M



## Additional Details

### Description

Retail sales tax is a consumption tax levied upon the purchase price of a sale of tangible personal property and specific services, paid by consumers and collected by vendors on the City's behalf.

### Restrictions

Incentive agreements within the City's sales tax areas, including:

- Streets at SouthGlenn
- Centennial Center

### Forecasting Method

Retail sales tax revenue is calculated using historical data, relevant economic indicators and current market trends.



## Property Tax

1

### RATE

- 4.982 mills + additional refunds or abatements from the prior year

2

### SOURCES

- Property owners

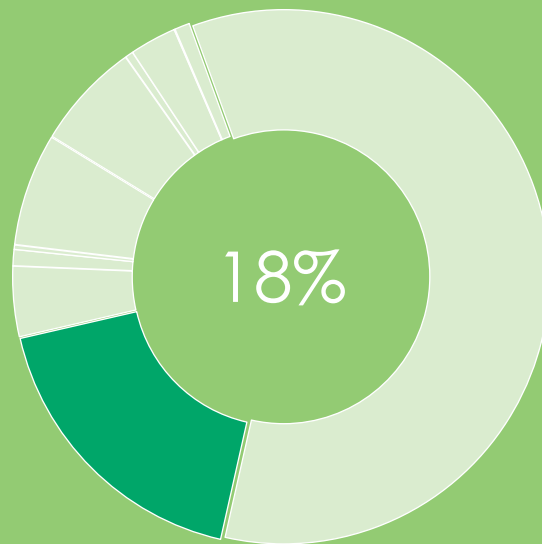
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### WHO COLLECTS?

- Arapahoe County (remitted to the city on the 10th day of the following month)

### INFO

## 2025 Financial Snapshot



Property Tax

Revenue

\$15.8M

General Fund

Total

\$88.4M



## Additional Details

### Description

Property tax is a tax assessed against all real and business personal property. Assessed values are set by the Arapahoe County Assessor's Office and values are re-assessed every odd year. The collection of the tax has three due dates during the fiscal year; 2/28, 4/30, and 6/15.

### Restrictions

- Centennial Urban Redevelopment Authority (CURA) receives property tax increments for the tax assessed at the Streets at SouthGlenn.
- Business Personal Property Tax (BPPT); exemption of \$100,000 of BPPT value.

### Forecasting Method

Property tax revenues are based on historical data, relevant local economic indicators assessed property valuations, foreclosure activity and annexation agreements.

## Construction Use Tax

1

### RATE

- 2.5% tax rate on the price of materials

2

### SOURCES

- General contractors
- Builders & Contractors
- Property owners

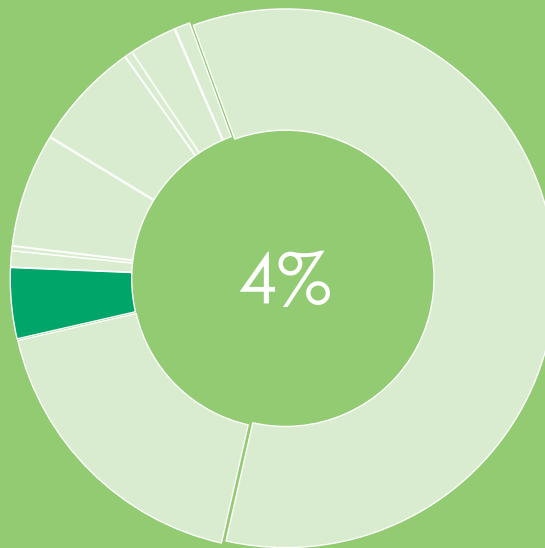
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### WHO COLLECTS?

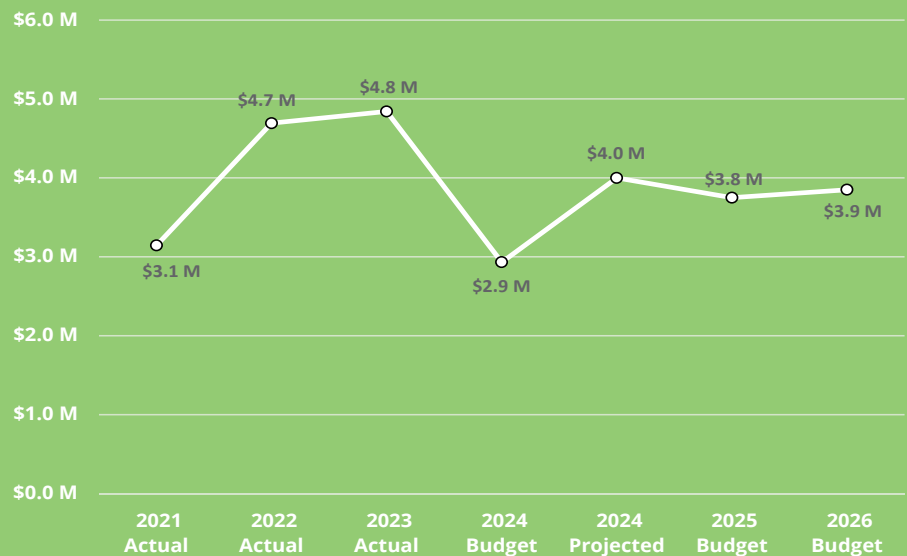
- City of Centennial (received via daily deposit)

INFO

## 2025 Financial Snapshot



Construction Use  
Revenue  
\$3.8M  
General Fund  
Total  
\$88.4M



## Additional Details

### Description

Construction use tax is a tax imposed on the purchase price of materials used for construction purposes, generally at the time a building permit is issued to a contractor or homeowner within the City, to build or remodel commercial and residential properties.

### Restrictions

The revenues generated may be used for any purpose authorized by law and City Council.

### Forecasting Method

Construction use tax revenues are based on historical data, relevant local economic indicators and data from the Association of General Contractors and the Colorado Home Builders Association.

## Specific Ownership Tax

1

### RATE

- Tax rate is based on age and class of each registered vehicle

2

### SOURCES

- Consumers
- Motor vehicle owners

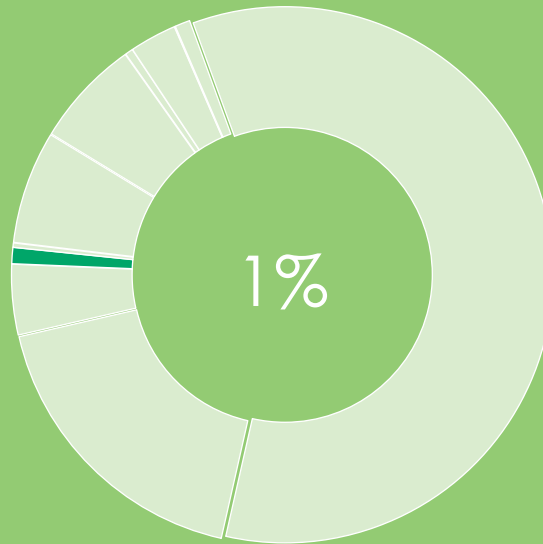
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### WHO COLLECTS?

- Arapahoe County (remitted to the city on the 10th day of the following month)

## INFO

## 2025 Financial Snapshot



Specific Ownership

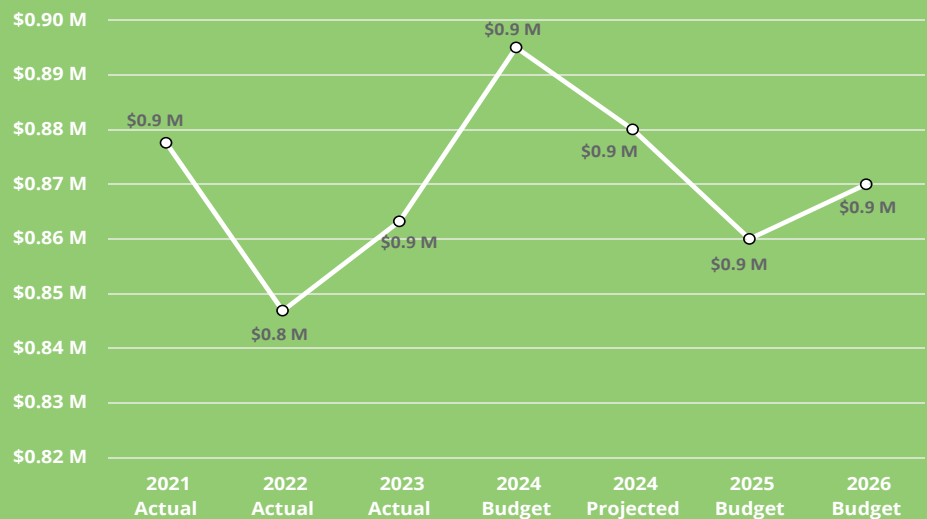
Tax Revenue

\$0.9M

General Fund

Total

\$88.4M



## Additional Details

### Description

Specific Ownership taxes are levied by the Colorado General Assembly on all motor vehicles, wheeled trailers, semi-trailers, trailer coaches, mobile homes, and self-propelled construction equipment. The tax rate is based on the year of manufacture, class and original taxable value of each vehicle as defined by state statutory authority.

### Restrictions

All revenues in excess of TABOR limitations can be used for any governmental purpose.

### Forecasting Method

Specific Ownership Tax revenues are based on historic trends. Considerations for these revenue projections include vehicle sales and annexations (favorable effect).





## Cigarette Tax

1

### RATE

- State-imposed excise tax per pack (27% distribution model)

2

### SOURCES

- Consumers
- Cigarette purchases

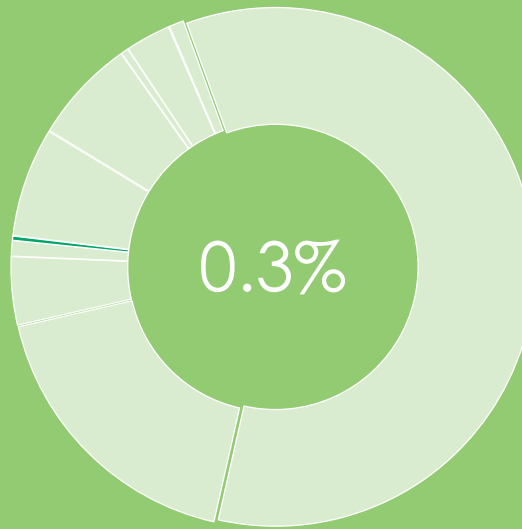
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### WHO COLLECTS?

- State of Colorado (remitted to the city sixty days after the end of each month)

## INFO

## 2025 Financial Snapshot



Cigarette Tax

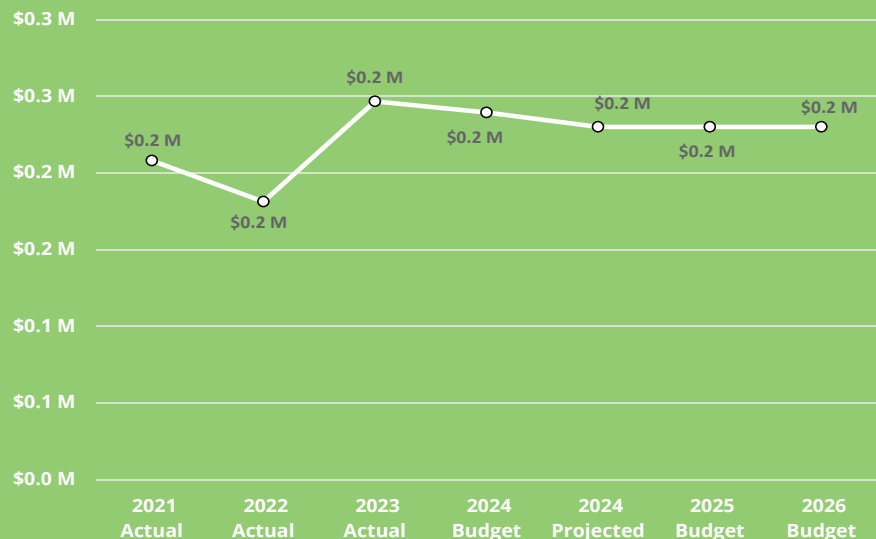
Revenue

\$0.2M

General Fund

Total

\$88.4M



## Additional Details

### Description

The City receives appropriations from the State of Colorado. The State disburses an amount equal to 27% of statewide cigarette tax revenues to local governments in proportion to the amount of cigarette sales revenue collected within the boundaries of the City.

### Restrictions

All revenues in excess of TABOR limitations can be used for any governmental purpose.

### Forecasting Method

Cigarette tax revenues are projected to remain relatively flat in the out-years as indicators show a plateau in cigarette smoking rates, though emerging trends may have an effect on future projections.



## Franchise Fees

1

### RATE

- 5% Cable TV franchise fee
- 3% Gas & Electric franchise fee

2

### SOURCES

- Vendors (Cable, Gas & Electric)
- Consumers; fees may be passed on to customers

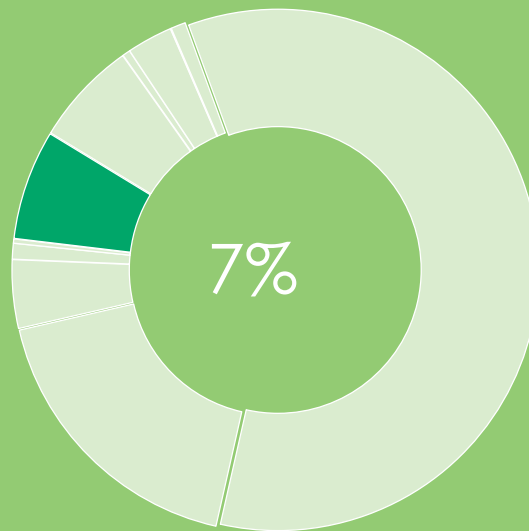
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### WHO COLLECTS?

- City of Centennial (cable collected quarterly, utilities collected monthly)

## INFO

## 2025 Financial Snapshot



Franchise Fees

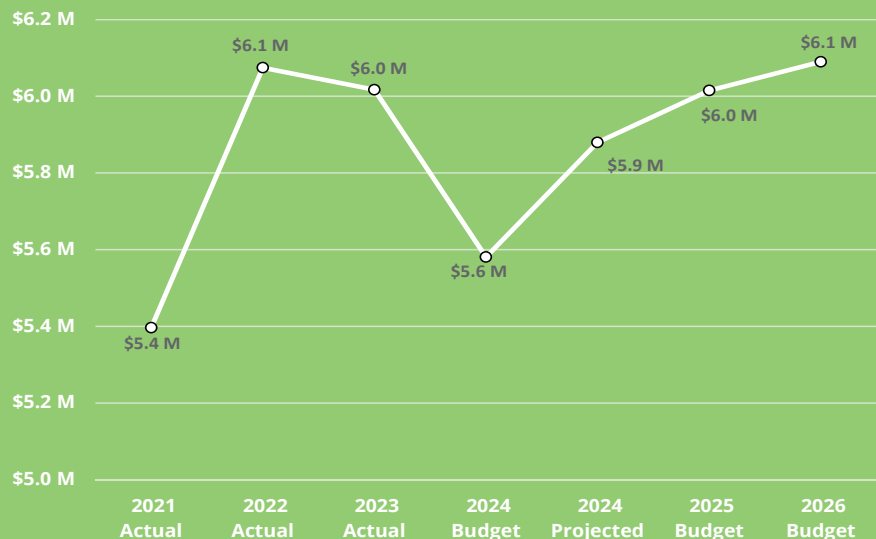
Revenue

\$6.0M

General Fund

Total

\$88.4M



## Additional Details

### Description

The cable television franchise fee is a compensation remitted to the City for the benefits and privileges granted under the Cable Television Franchise Agreements. The fees are in consideration of the permission to use City streets and rights-of-way for the provision of cable services. The Gas & Electric Franchise Fee has a non-exclusive agreement with Xcel Energy and CORE Electric for the right to furnish, sell, and distribute natural gas and/or electricity to residents and businesses within the community.

### Restrictions

All revenues in excess of TABOR limitations can be used for any governmental purpose.

### Forecasting Method

- Cable TV Franchise Fee revenues are based on subscription rates and trend data from service providers.
- Gas & Electric Franchise Fee revenues are based on utility usage, prices and trend data from service providers.



## Fines & Fees

1

### RATE

- City ordinance or resolution
- Passport set by US State Department
- Based on value of the work noted on application or calculated by ICC Building Standards

2

### SOURCES

- Violation of City ordinance
- Passport (upon application for a US passport)
- Property Owners
- Contractors

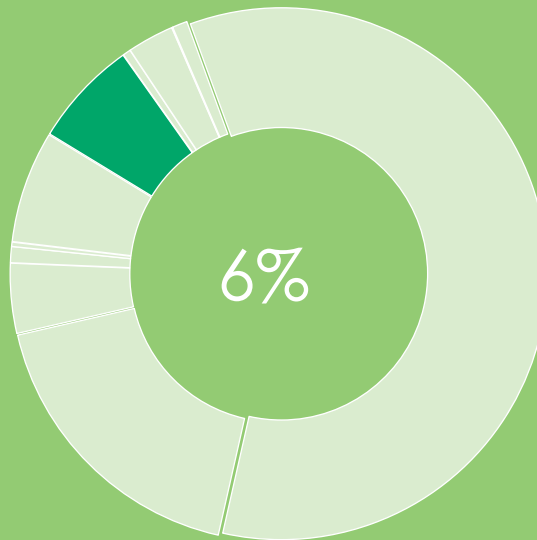
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### WHO COLLECTS?

- City of Centennial (received via daily deposit)

## INFO

## 2025 Financial Snapshot



Fines & Fees

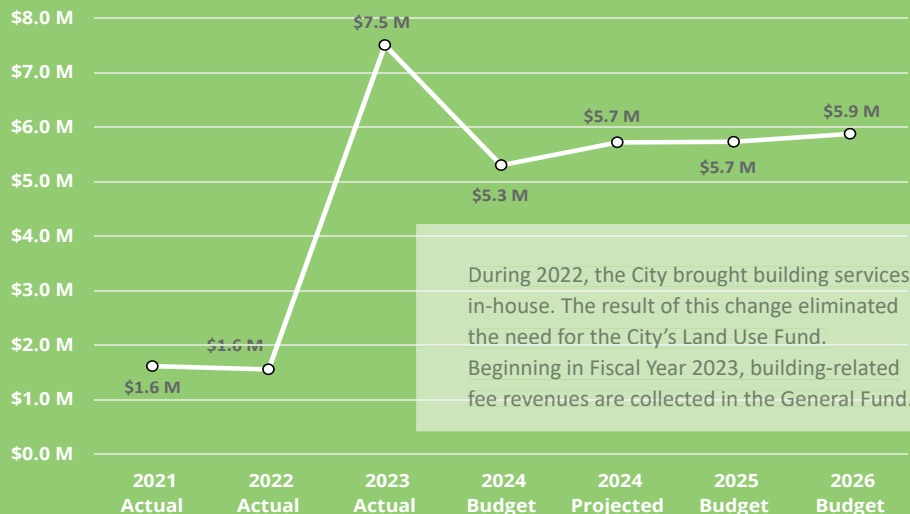
Revenue

\$5.7M

General Fund

Total

\$88.4M



## Additional Details

### Description

The City collects revenue for various fines and fees that are imposed, including the following:

- Animal Services Fees; fees derived from penalties imposed on citizens for offenses related to animal complaints, non-compliance, dangerous animals, etc. (\$11,000)
- Court Fines; fines levied by the City's Municipal Court for scenarios including conviction, failure to comply with court summons, etc. (\$725,400)
- Passport Services; fees are collected by the City Clerk's Office upon application and issuance of a U.S. passport. (\$140,000)
- Bag Fees; state statutes require that stores remit the carryout bag fee to the City within which the store is located. Current bag fee is \$0.10 a bag. (\$145,000)
- Motor vehicle registration fees are levied by Arapahoe County on all motor vehicles within the City at the time of registration. Fees are assessed based on the age and weight of each vehicle based on a funding formula. (\$340,000)





## Additional Details

### Description (continued)

- Building Permit; fees are associated with the administration of the City's system for permitting residential, commercial and industrial construction for new and existing structures within the City. (\$2,865,000)
- Plan Review; fee charged by the City for the review of building and development plans. Plan review fees are applicable to all land use applications, including, but not limited to (\$1,178,500):
  - building plans
  - preliminary development plans (PDP)
  - site plans (SP)
  - rezoning applications
  - administration amendments (AA)
  - final plats (FP)
  - annexation plans
  - comprehensive plans
  - correction and exemption plats, special districts
  - requests to rezone an existing site

### Restrictions

All revenues in excess of TABOR limitations can be used for any governmental purpose.

### Forecasting Method

Revenues for City fines & fees are based on historical trends and a five-year average. All revenues in excess of TABOR limitations can be used for any governmental purpose. Revenues for building related fees are based on historical trends and information on new commercial



## Licenses & Permits

1

### RATE

- City ordinance or resolution
- Business & Sales (\$25 biannually)
- Dependent upon the contractor class & type

2

### SOURCES

- Centennial citizens, dog owners
- Business owners & contractors

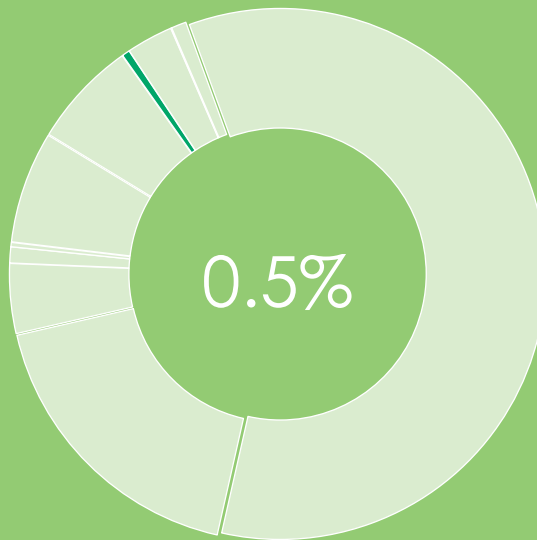
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### WHO COLLECTS?

- City of Centennial (received via daily deposit)

INFO

## 2025 Financial Snapshot



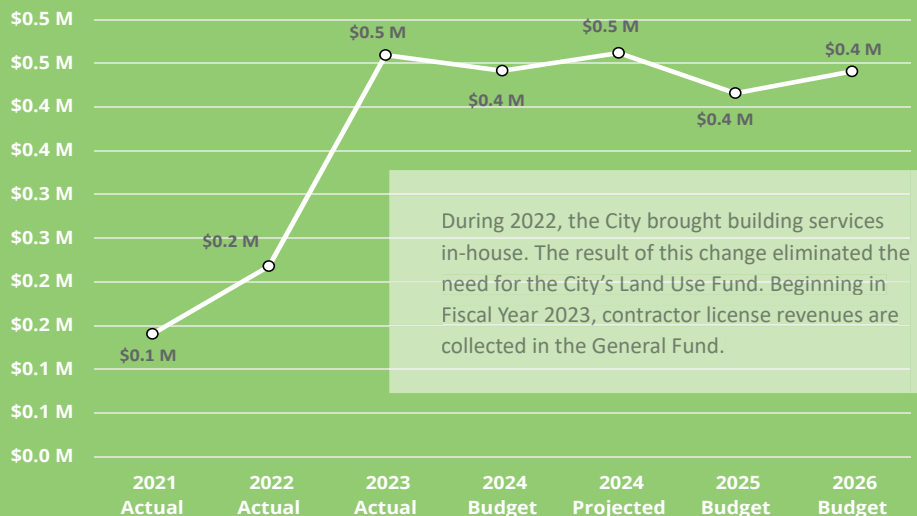
Licenses & Permits Revenue

\$0.4M

General Fund

Total

\$88.4M



During 2022, the City brought building services in-house. The result of this change eliminated the need for the City's Land Use Fund. Beginning in Fiscal Year 2023, contractor license revenues are collected in the General Fund.

## Additional Details

### Description

The City collects revenue for various licenses and permits that are issued, including the following:

- Animal Licensing; issued to pet owners upon registration of a dog within the City. (\$30,000)
- General Business & Retail Sales License; registration required to operate and/or do business within the City. (\$80,000)
- Liquor License; issued to applicable business owners within the City. (\$45,000)
- Contractor License; requires that all contractors and subcontractors performing work within the City are licensed. In order to obtain a license all contractors must apply and meet the City's requirements. (\$250,000)
- Pawnbroker Licenses, Massage Parlor Licenses, Short-Term Rental Licenses (\$10,700)

### Restrictions

All revenues in excess of TABOR limitations can be used for any governmental purpose.

### Forecasting Method

Revenues for City Licenses and Permits are based on historical trends and a five-year average.

## Investment Income

1

### RATE

- Variable; dependent upon market conditions

2

### SOURCES

- City investment portfolio

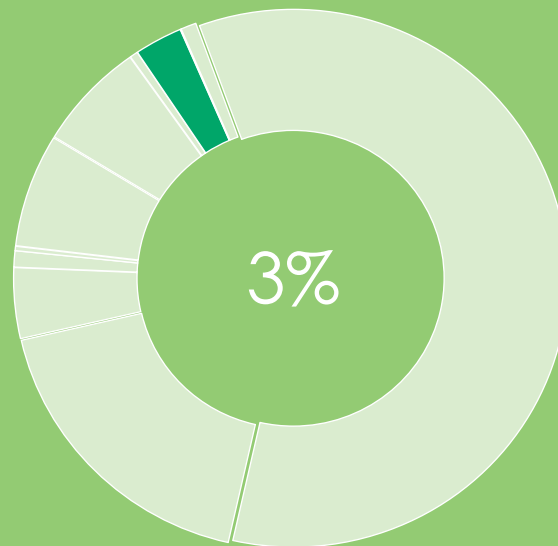
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### WHO COLLECTS?

- Wells Fargo
- Local government investment pools
- City bank accounts

## INFO

## 2025 Financial Snapshot



Investment  
Income  
\$2.5M  
General Fund  
Total  
\$88.4M



## Additional Details

### Description

Investment Income is derived from the money received on investments made by the City's diverse investment portfolio within the confines of the City's Investment Policy Statement and is overseen by the City's Investment Committee. The City's portfolio largely consists of US Agencies/Treasuries, Corporate Notes and CDs.

### Restrictions

All revenues in excess of TABOR limitations can be used for any governmental purpose.

### Forecasting Method

Investment Income is largely based on economic indicators and investment market trends.





# STREET FUND

The Street Fund for the City is a fund dedicated to maintaining, repairing, and improving the city's street infrastructure. This fund typically covers expenses related to road construction, pavement maintenance, street lighting, traffic signals, sidewalks, and snow removal. The fund ensures that the City's roadways are safe, functional, and accessible, contributing to the overall efficiency of transportation within the community.





# STREET FUND SUMMARY

## Taxes

Sales Tax (16%)

Motor Vehicle Use Tax (39%)

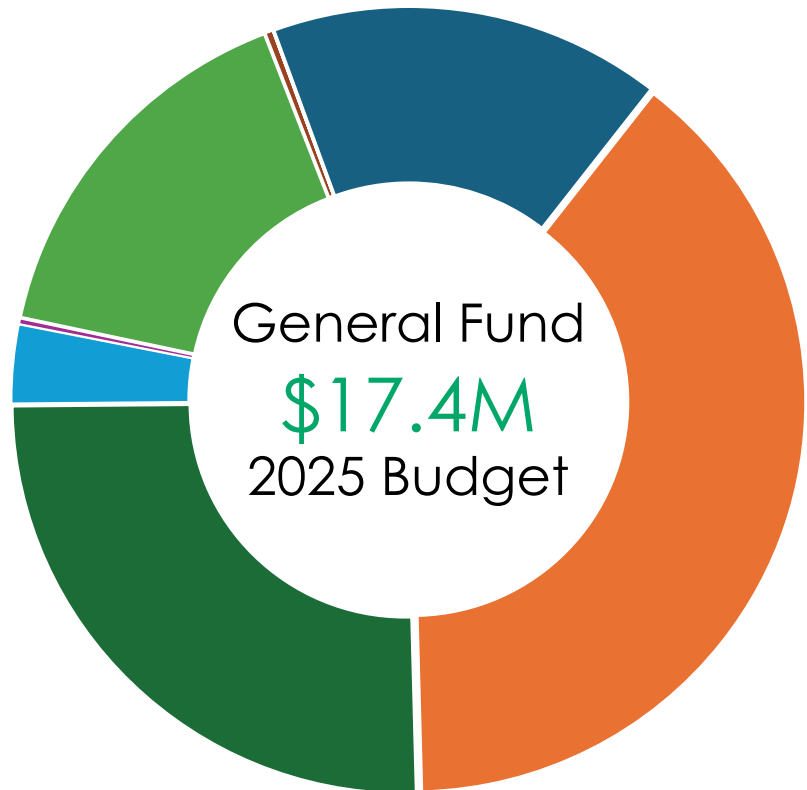
Highway User Tax Fund (25%)

Road and Bridge Shareback(3%)

Pavement Restoration Fees (0.2%)

Grants(16%)

Intergovernmental (0.3%)



BUDGET DETAIL				BIENNIAL BUDGET		2025 Budget to 2024 Adopted		2026 Budget to 2025 Budget	
	2023	2024	2024	YEAR 1	YEAR 2	\$ Change	% Change	\$ Change	% Change
	Actual	Adopted	Projected	2025 Budget	2026 Budget				
Sales Tax	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ -	0%	\$ -	0%
Motor Vehicle Use Tax	7,361,876	6,500,000	6,800,000	6,800,000	6,900,000	300,000	5%	100,000	1%
Highway Users Tax Fund	3,755,610	4,400,000	4,250,000	4,400,000	4,500,000	-	0%	100,000	2%
Road and Bridge Shareback	538,170	625,000	575,000	565,000	575,000	(60,000)	-10%	10,000	2%
Pavement Restoration Fees	34,613	40,000	42,000	40,000	40,000	-	0%	-	0%
State Grants	-	4,150,000	320,000	2,500,000	10,501,000	(1,650,000)	-40%	8,001,000	320%
Federal Grants	-	-	-	-	-	-	N/A	-	N/A
Intergovernmental	500,000	1,048,000	1,810,000	53,000	78,000	(995,000)	-95%	25,000	47%
Miscellaneous	79,592	-	38,000	-	-	-	N/A	-	N/A
<b>TOTAL STREET FUND</b>	<b>\$ 15,069,861</b>	<b>\$ 19,563,000</b>	<b>\$ 16,635,000</b>	<b>\$ 17,158,000</b>	<b>\$ 25,394,000</b>	<b>\$ (2,405,000)</b>	<b>-12%</b>	<b>\$ 8,236,000</b>	<b>48%</b>



## Sales Tax

1

### RATE

- 2.5% tax rate on goods & services

2

### SOURCES

- Consumers
- Audits
- Penalties & Interest

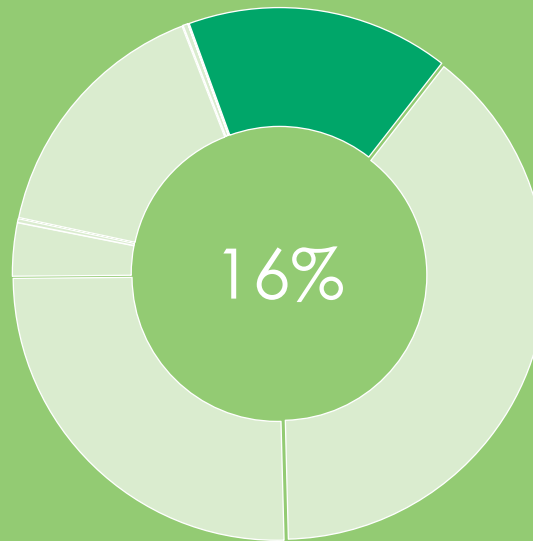
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### WHO COLLECTS?

- City of Centennial (received via daily deposit)

INFO

## 2025 Financial Snapshot



Sales Tax  
Revenue  
\$2.8M  
Street Fund Total  
\$17.4M



## Additional Details

### Description

Retail sales tax is a consumption tax levied upon the sale of tangible personal property and specific services, paid by consumers and collected by vendors on the City's behalf.

### Restrictions

\$2.8 million of sales tax collected is allocated to the City's Street Fund per voter-approved ballot question 2G decision in 2003.

### Forecasting Method

Retail sales tax revenue is calculated using historical data, relevant economic indicators and current market trends.





## Motor Vehicle Use Tax

1

### RATE

- 2.5% of the purchase price of a registered vehicle in the City

2

### SOURCES

- Consumers
- Motor vehicle purchases

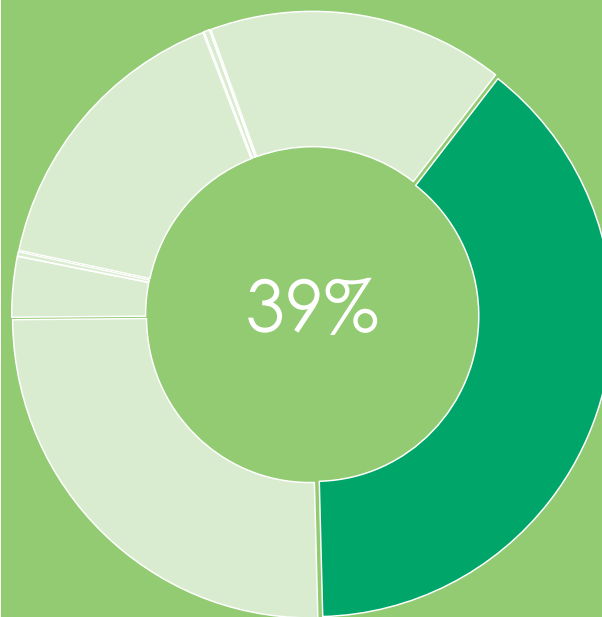
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### WHO COLLECTS?

- Arapahoe County (remitted to the city fifteen days after the end of each month)

## INFO

## 2025 Financial Snapshot



MV Use Tax  
Revenue

\$6.8M

Street Fund Total

\$17.4M



## Additional Details

### Description

Motor vehicle use tax is imposed on all motor vehicles registered within the boundaries of the City upon registration of the vehicle.

### Restrictions

100% of the revenue generated by motor vehicle use tax is to be used solely for the acquisition, construction, operation, maintenance and financing of the City's transportation system improvements.

### Forecasting Method

Revenues are based on historical trends, relevant local economic indicators, industry trends and data from the Colorado Auto Dealer Association.

## Highway User Tax Fund

1

### RATE

- 14% State HUTF distributed to municipalities
- 80% based on the number of motor vehicles registered
- 20% based on road miles

2

### SOURCES

- Fuel excise taxes
- Motor vehicle registration

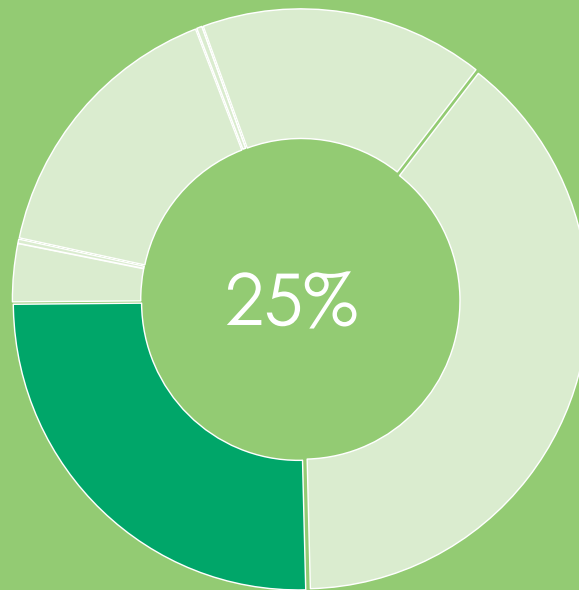
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### WHO COLLECTS?

- State of Colorado (remitted to the city seventeen days after the end of each month)

## INFO

## 2025 Financial Snapshot



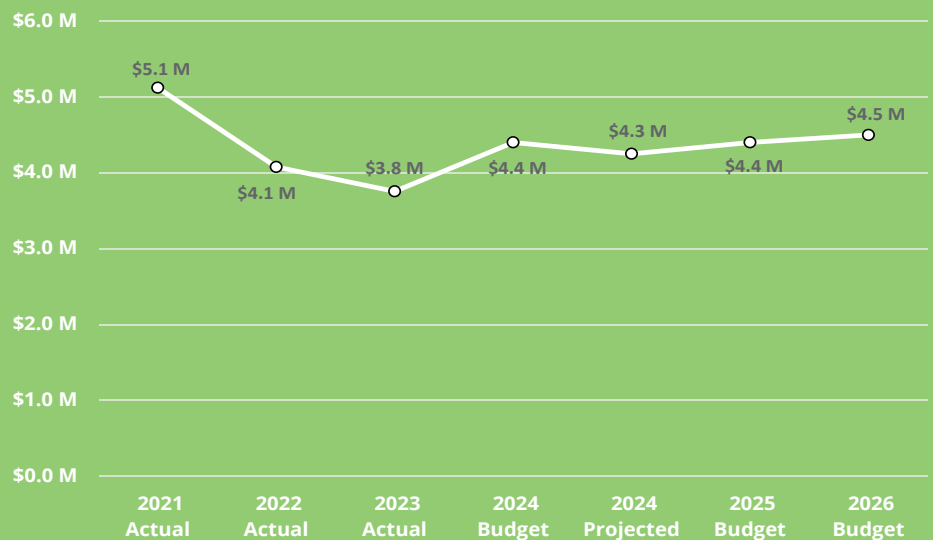
HUTF Revenue

\$4.4M

Street Fund

Total

\$17.4M



## Additional Details

### Description

The highway user tax fund (HUTF) is a State collected, locally shared revenue. HUTF revenues are derived from motor fuel taxes, drivers licenses and motor vehicle registration fees. The tax is distributed monthly among the State and the municipalities based on a formula that takes into account the number of registered vehicles and the miles of road within in each municipality.

### Restrictions

HUTF revenues must be spent on new constructions, safety, reconstruction, improvement, repair and maintenance in order to improve the capacity of roads.

### Forecasting Method

Revenues are based on historical trends and takes into account indicators from the Colorado Department of Transportation and Colorado Municipal League forecast models.



## Road & Bridge Shareback

1

### RATE

- % of the City's assessed valuation to the county's total assessed valuation

2

### SOURCES

- Property owners
- Based on property tax mill levy (Board of County Commissioners)

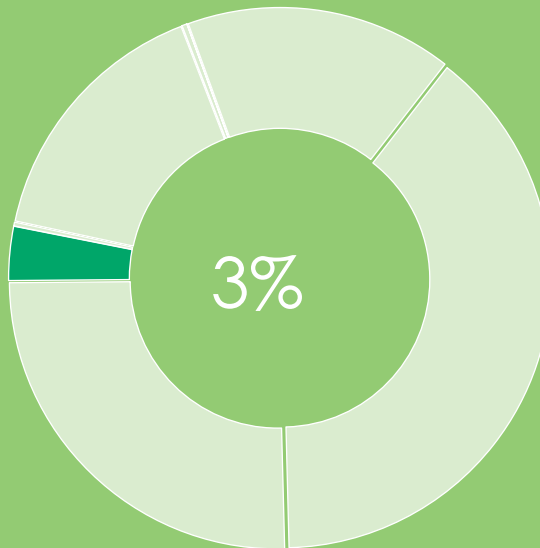
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### WHO COLLECTS?

- Arapahoe County (remitted to the city quarterly)

## INFO

## 2025 Financial Snapshot



Road & Bridge  
Shareback  
Revenue  
\$0.6M  
Street Fund Total  
\$17.4M



## Additional Details

### Description

The City's road and bridge shareback revenue is a property tax at a mill levy set by Arapahoe County for road and bridge construction, maintenance and administration. Fifty percent of the revenue received by the county is shared with municipalities within the County.

### Restrictions

Revenues collected must be spent on the construction and maintenance of roads and bridges located within the City.

### Forecasting Method

Road and bridge distributions are based on the assessed valuations, historical data and local economic indicators.



## Pavement Restoration Fees

1

### RATE

- Fee based on linear feet and pavement conditions.

2

### SOURCES

- Entity performing work in City Right-of-Way

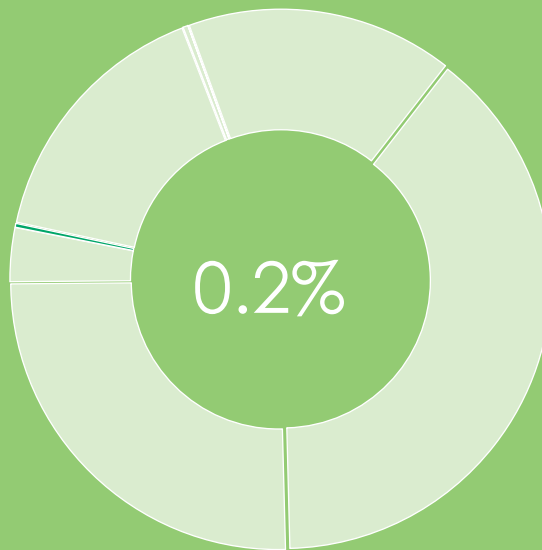
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### WHO COLLECTS?

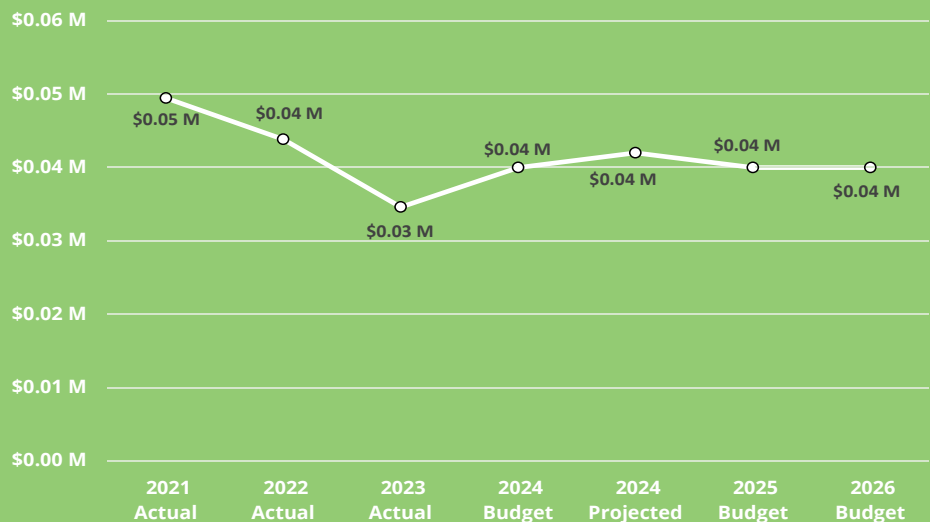
- City of Centennial (received via daily deposit)

INFO

## 2025 Financial Snapshot



Pavement  
Restoration Fees  
\$0.04M  
Street Fund Total  
\$17.4M



## Additional Details

### Description

Pavement Restoration Fees are charges levied on utilities, developers, or other entities that perform work affecting the city's streets and roadways. These fees help cover the costs of restoring the affected areas to their original or better condition.

### Restrictions

All revenues in excess of TABOR limitations can be used for any governmental purpose.

### Forecasting Method

Pavement Restoration Fee revenues are based on historic trends.





# OPEN SPACE FUND & CONSERVATION TRUST FUND

The Open Space and Conservation Trust funds are dedicated funds used to acquire, preserve, and maintain open spaces, parks, trails and natural areas within the City. The revenues in these funds ensures that residents have access to outdoor areas for recreation, relaxation, and environmental enjoyment, contributing to the overall quality of life and sustainability of the community.







## Open Space Tax

1

### RATE

- 0.25% Sales and Use tax (distribution based on population)

2

### SOURCES

- Consumers
- Contractors
- Property Owners

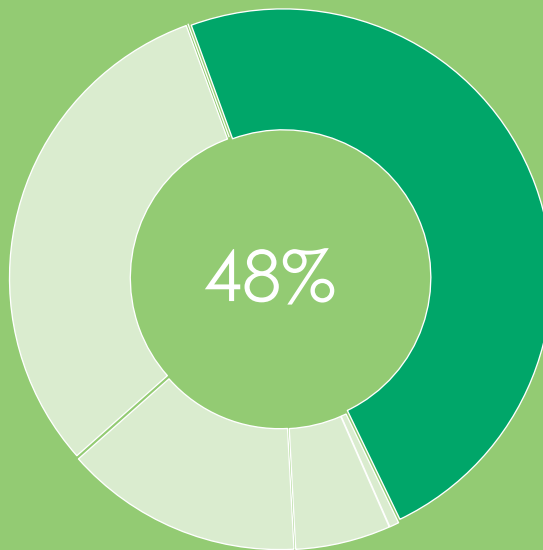
3

### WHO COLLECTS?

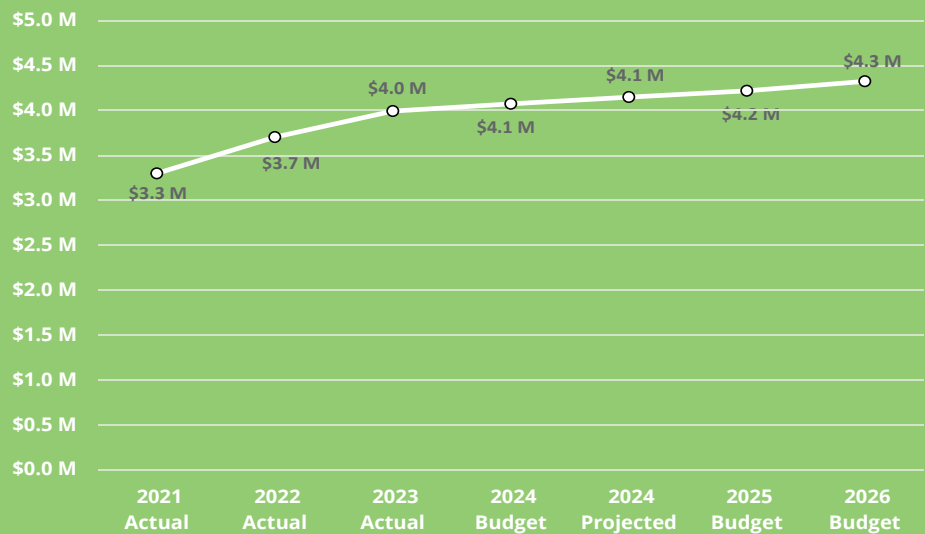
- Arapahoe County (received annually, June/ July)

INFO

## 2025 Financial Snapshot



Open Space Tax  
Revenue  
\$4.2M  
Open Space  
Fund Total  
\$8.7M



## Additional Details

### Description

A portion of Arapahoe County tax revenues are shared back to participating municipalities within Arapahoe County. Fifty percent of the net proceeds are shared with municipalities, based on population.

### Restrictions

Revenue is restricted to the acquisition of open spaces or parklands, as well as oversight of improvements to existing parks and trail networks.

### Forecasting Method

Revenues are based on historical trends of tax revenues.



## Lottery Proceeds

1

### RATE

- 40% of state-wide lottery revenue shared with local municipalities

2

### SOURCES

- Consumers
- Colorado lottery players

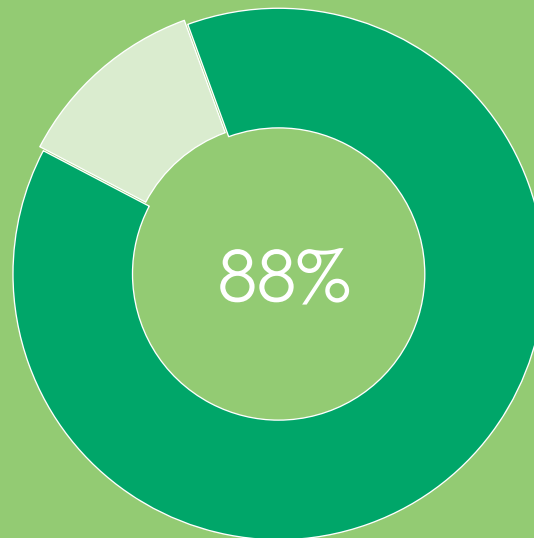
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### WHO COLLECTS?

- State of Colorado

INFO

## 2025 Financial Snapshot



Lottery Proceeds

Revenue

\$0.8M

Conservation

Trust Fund Total

\$0.9M



## Additional Details

### Description

The City of Centennial's Conservation Trust Fund receives revenue via state-wide profits from the sale of lottery products distributed to local governments to help fund conservation efforts. Distribution of state-wide lottery profits are based on the population metrics of each municipality.

### Restrictions

Revenue is restricted to the acquisition, development and maintenance of new conservation sites, or for capital improvements and maintenance for recreational purposes at public sites.

### Forecasting Method

Revenues are based on historical trends.





# ALL FUNDS REVENUE SUMMARIES

## ALL FUNDS REVENUES SUMMARY 2025/2026 BUDGET

				BIENNIAL BUDGET					
BUDGET	2023	2024	2024	YEAR 1	YEAR 2	2025 Budget to 2024 Adopted		2026 Budget to 2025 Budget	
DETAIL	Actual	Adopted	Projected	2025 Budget	2026 Budget	\$ Change	% Change	\$ Change	% Change
GENERAL FUND									
Sales Tax	\$ 50,389,535	\$ 51,200,000	\$ 51,500,000	\$ 52,225,000	\$ 53,875,000	\$ 1,025,000	2%	\$ 1,650,000	3%
Property Tax	13,007,193	13,500,000	16,100,000	15,800,000	13,450,000	2,300,000	17%	(2,350,000)	-15%
Construction Use Tax	4,872,564	2,931,500	4,000,000	3,750,000	3,850,000	818,500	28%	100,000	3%
Specific Ownership Tax	863,216	895,000	880,000	860,000	870,000	(35,000)	-4%	10,000	1%
Cigarette Tax	246,647	239,400	230,000	230,000	230,000	(9,400)	-4%	-	0%
Franchise Fees	6,017,261	5,580,800	5,880,000	6,015,000	6,090,000	434,200	8%	75,000	1%
Fines and Fees	7,509,449	5,304,900	5,723,600	5,736,000	5,881,000	431,100	8%	145,000	3%
Licenses and Permits	459,343	441,400	461,750	415,700	440,700	(25,700)	-6%	25,000	6%
Investment Income (Loss)	6,924,276	1,000,000	3,250,000	2,500,000	2,000,000	1,500,000	150%	(500,000)	-20%
Intergovernmental	177,967	40,000	15,000	40,000	40,000	-	0%	-	0%
Other Revenue	1,183,396	814,500	980,000	831,000	831,000	16,500	2%	-	0%
TOTAL GENERAL FUND	\$ 91,650,849	\$ 81,947,500	\$ 89,020,350	\$ 88,402,700	\$ 87,557,700	\$ 6,455,200	8%	\$ (845,000)	1%
STREET FUND									
Sales Tax	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ -	0%	\$ -	0%
Motor Vehicle Use Tax	7,361,876	6,500,000	6,800,000	6,800,000	6,900,000	300,000	5%	100,000	1%
Highway Users Tax Fund	3,755,610	4,400,000	4,250,000	4,400,000	4,500,000	-	0%	100,000	2%
Road and Bridge Shareback	538,170	625,000	575,000	565,000	575,000	(60,000)	-10%	10,000	2%
Pavement Restoration Fees	34,613	40,000	42,000	40,000	40,000	-	0%	-	0%
State Grants	-	4,150,000	320,000	2,500,000	10,501,000	(1,650,000)	-40%	8,001,000	320%
Intergovernmental	500,000	1,048,000	1,810,000	53,000	78,000	(995,000)	-95%	25,000	47%
Miscellaneous	79,592	-	38,000	-	-	-	N/A	-	N/A
TOTAL STREET FUND	\$ 15,069,861	\$ 19,563,000	\$ 16,635,000	\$ 17,158,000	\$ 25,394,000	\$ (2,405,000)	-12%	\$ 8,236,000	48%
OPEN SPACE FUND									
Open Space Tax	\$ 3,994,453	\$ 4,075,000	\$ 4,149,800	\$ 4,220,000	\$ 4,325,500	\$ 145,000	4%	\$ 105,500	3%
Park Reservations	66,763	45,000	65,000	50,000	50,000	5,000	N/A	-	0%
Interest Income	816,603	125,000	600,000	500,000	300,000	375,000	300%	(200,000)	-40%
Intergovernmental	528,455	1,250,000	-	1,250,000	868,000	-	0%	(382,000)	-31%
Grants	-	-	-	2,950,000	1,181,000	2,950,000	N/A	(1,769,000)	-60%
TOTAL OPEN SPACE FUND	\$ 5,406,273	\$ 5,495,000	\$ 4,814,800	\$ 8,970,000	\$ 6,724,500	\$ 3,475,000	63%	\$ (2,245,500)	-25%
CONSERVATION TRUST FUND									
Lottery Proceeds	\$ 805,353	\$ 680,000	\$ 760,000	\$ 750,000	\$ 750,000	\$ 70,000	10%	\$ -	0%
Interest Income	215,610	20,000	250,000	100,000	100,000	80,000	400%	-	0%
TOTAL CONSERVATION TRUST FU	\$ 1,020,963	\$ 700,000	\$ 1,010,000	\$ 850,000	\$ 850,000	\$ 150,000	21%	\$ -	0%
FIBER FUND									
Miscellaneous	\$ 34,424	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Leased Property Revenue	31,878	27,700	27,700	-	-	(27,700)	-100%	-	N/A
Intergovernmental/Other	23,131	-	-	-	-	-	N/A	-	N/A
TOTAL FIBER FUND	\$ 89,433	\$ 27,700	\$ 27,700	\$ -	\$ -	\$ (27,700)	-100%	\$ -	N/A