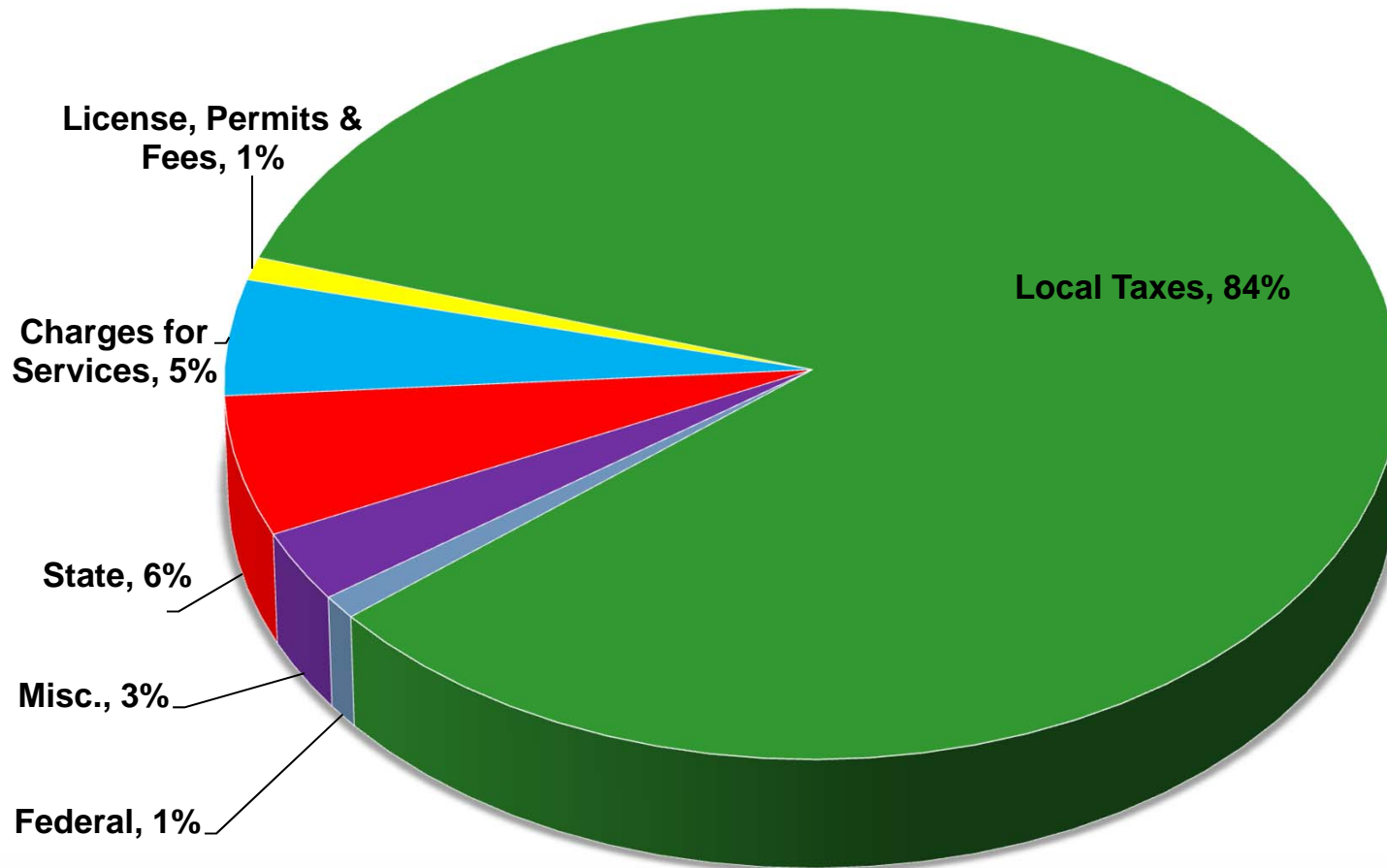


County Manager's FY 2016 Proposed Budget

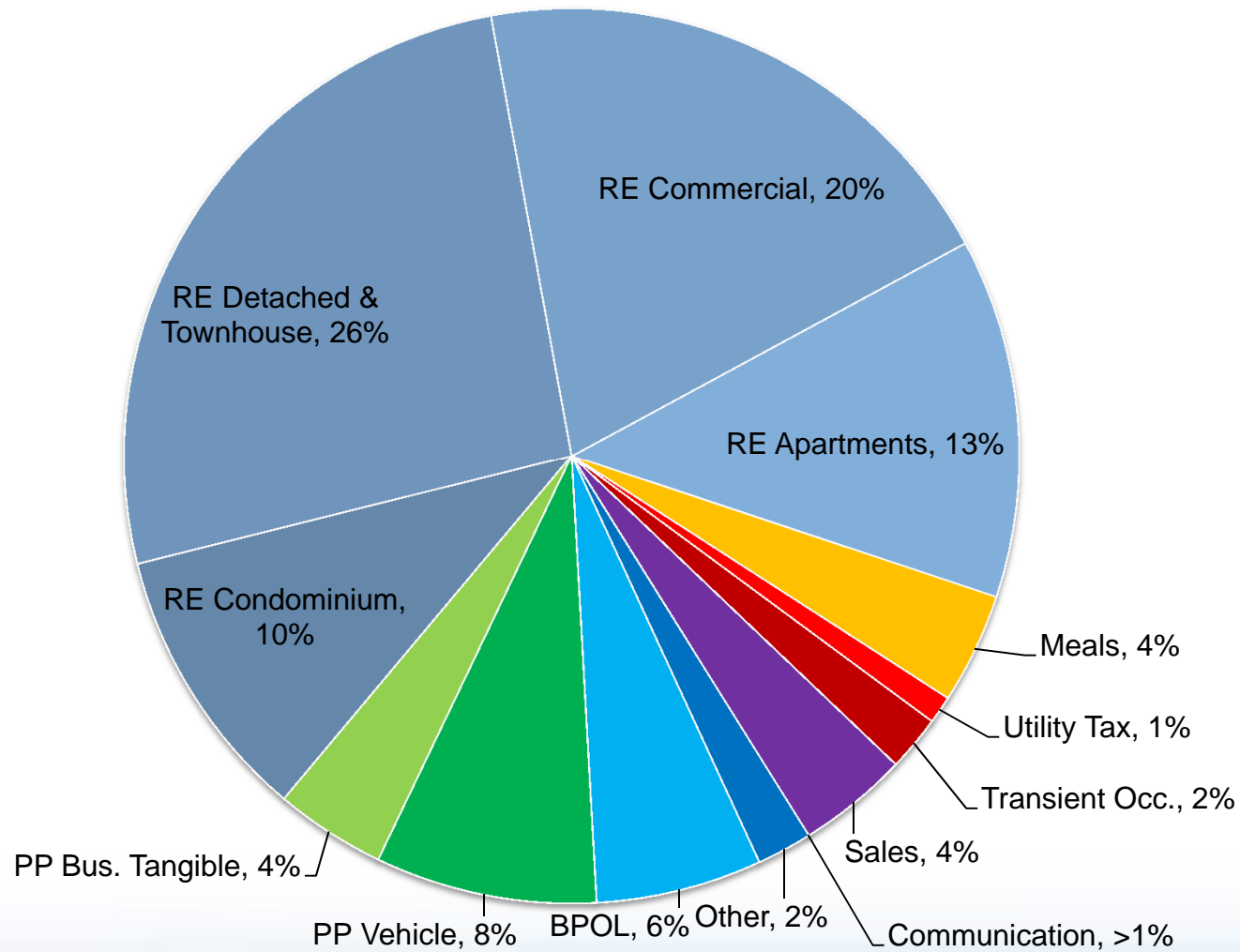
Overview for the Public Hearing
on Tax and Fee Rates

General Fund Revenue By Source

FY 2016: \$1.16 billion



Local Tax Revenue by Source (General Fund)



Advertised Tax Changes

- Tax Rates

- Real Estate Tax Rate

- Advertised rate is \$0.015 over CY 2014 at \$0.998/\$100 of assessed value
 - The County Manager's Proposed Budget includes the current tax rate of \$0.983/\$100 of assessed value

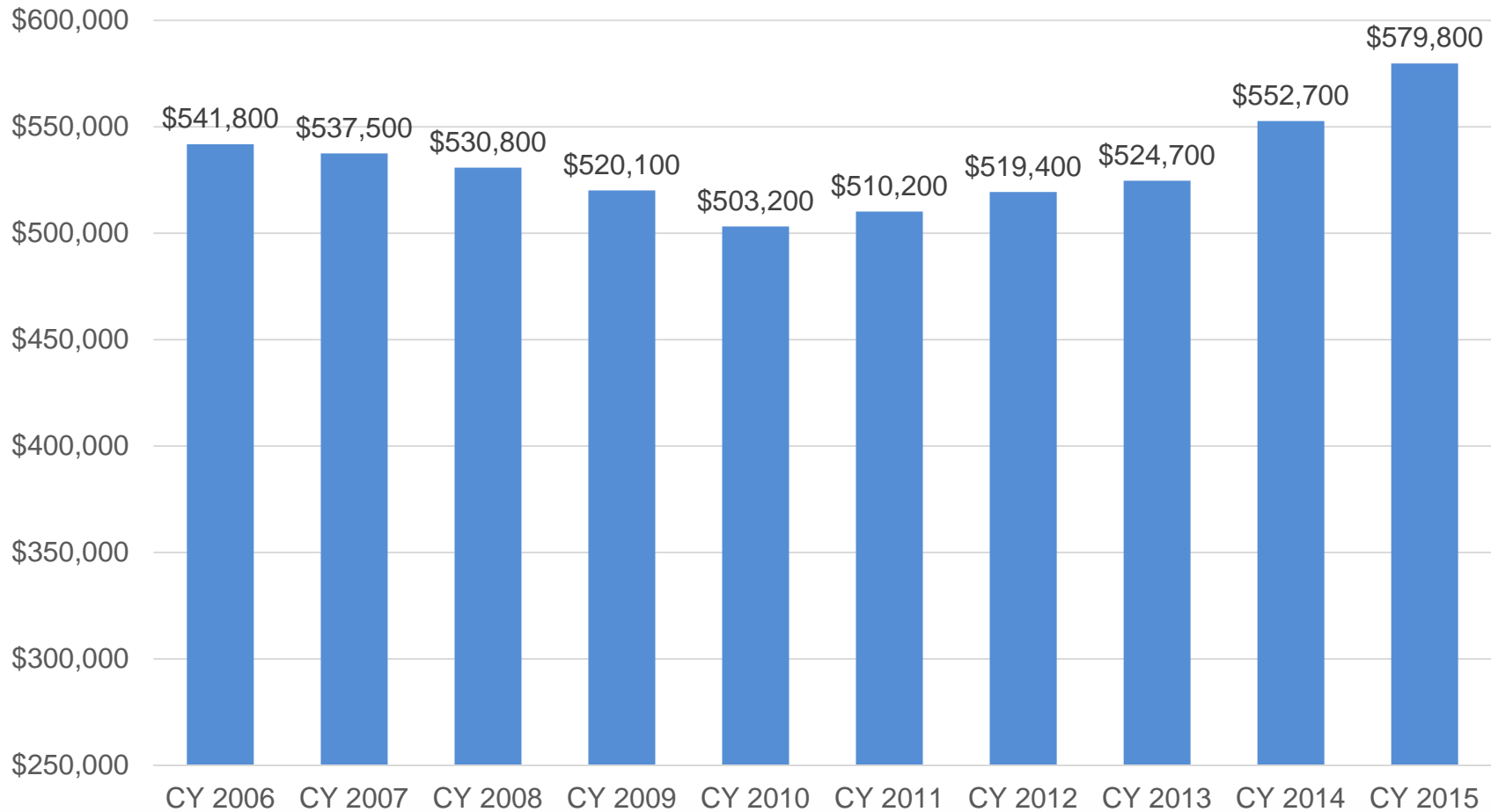
- No Change Recommended

- Stormwater Tax Rate – \$0.013/\$100 (of assessed value)
 - Commercial Transportation Tax Rate – \$0.125/\$100
 - Personal Property & Business Tangible Tax – \$5.00/\$100
 - Business License Tax Rates – no changes to various rates
 - Business Improvement Districts – Tax rates advertised remain the same (flat) over CY 2014; fully funds the proposed business plan for each.

Advertised Fee Changes

- Fees
 - Park & Recreation Fees: Various fees proposed to increase and decrease
 - Household Solid Waste Rate: Remains flat at the FY 2015 revised rate of \$271.04 pending the results of the negotiation for a new contract
- Other Funds
 - Utilities Fund - Water/sewer rate increases \$0.23 per thousand gallons to \$13.27.
 - Corresponds to an estimated annual increase of \$16.10 per household annually, assuming 70,000 gallons of water consumption.

Average Single-Family Home Assessment CY 2006 – CY 2015



Tax & Fee Burden on Average Household

Summary of Residential Taxes and Fees

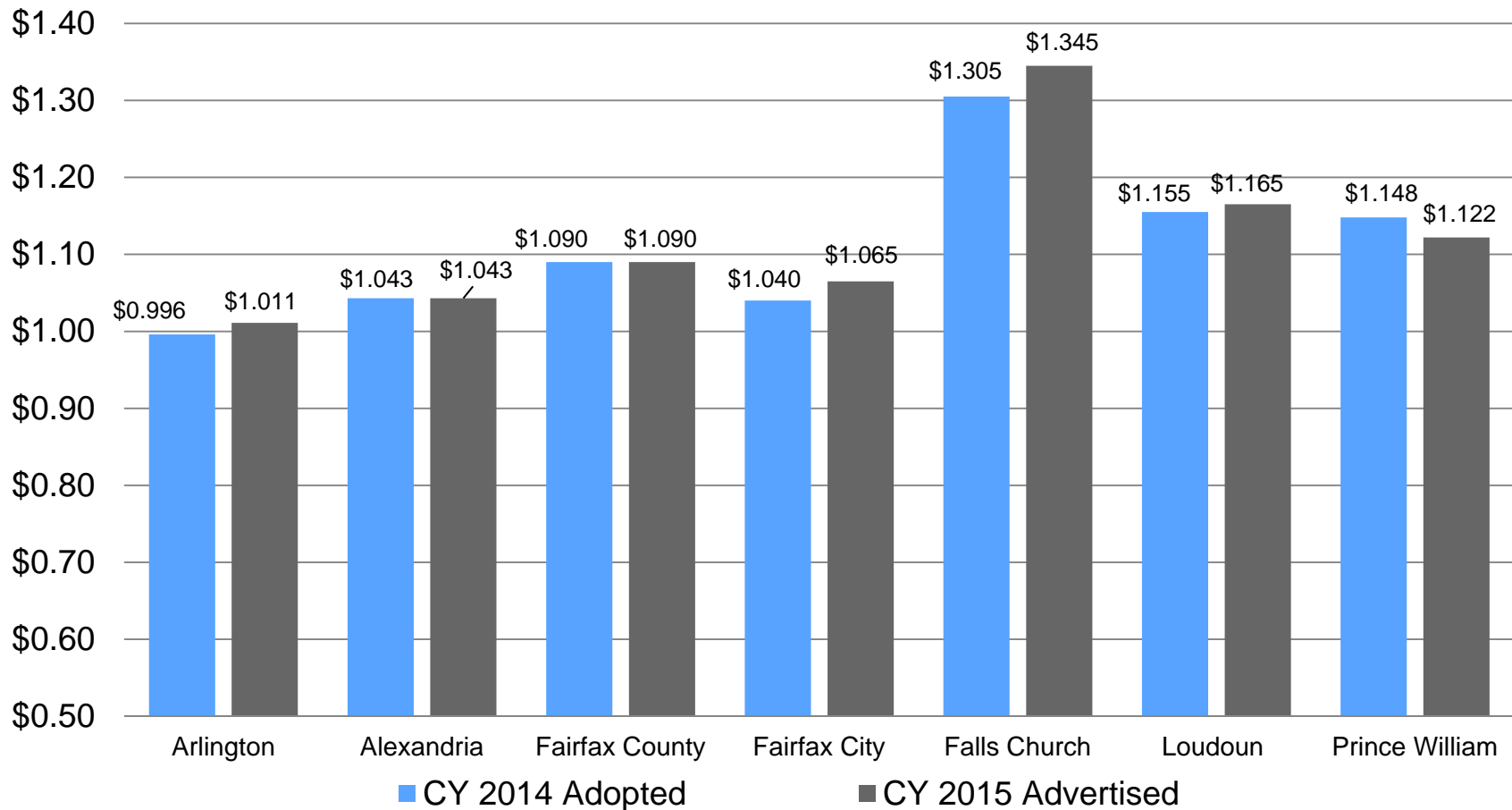
Average Homeowner Impact	CY 2011	CY 2012	CY 2013	CY 2014	CY 2015 (FY 2016) Current tax rate	CY 2015 (FY 2016) Advertised tax rate
Average Assmt	510,200	519,400	524,700	552,700	\$579,800	\$579,800
Tax Rate (Inc. Sanitary Dist)	\$0.958	\$0.971	\$1.006	\$0.996	\$0.996	\$1.011
Real Estate Tax	\$4,888	\$5,043	\$5,278	\$5,505	\$5,775	\$5,862
Personal Property*	322	368	410	459	454	454
Annual Decal Fee*	66	66	66	66	66	66
Refuse Fee**	326	294	294	271	271	271
Water / Sewer Service	853	883	883	913	929	929
Residential Utility Tax	72	72	72	72	72	72
Total Residential Tax & Fees	\$6,527	\$6,726	\$7,003	\$7,286	\$7,567	\$7,654
Percent Change	2.0%	3.0%	4.1%	4.0%	3.9%	5.1%
Dollar Change	\$129	\$199	\$277	\$283	\$281	\$368
			monthly change	\$24	\$23	\$31

* For two car household

**CY 2014 is the revised rate adopted in July 2014. The CY 2015 rate is held at that rate pending contract negotiations.

Jurisdiction Tax Rate Comparison

Total Rate Applied to Residential Properties



County Board Action Items

Feb 26	Budget Work Sessions Began
March 24	Public Hearing on FY 2015 Budget
March 26	Public Hearing on Tax Rate and Fees
March – early April	Budget Work Sessions Continue
April 21	Budget Adoption