

**E. REVENUE POLICIES**

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The County will estimate its annual revenues by an objective, analytical process.
3. The County will project revenues for the next three years and will update this projection annually. Each existing and potential revenue source will be re-examined annually.
4. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.
5. The year-to-year increase of actual revenue from the property tax will be kept as low as practicable. Reassessments will be made of all property at least every two years.
6. The County will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed two percent over a three-year period.
7. The County will establish all user charges and fees at a level related to the cost of providing the services.
8. Each year, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
9. The County will set fees and user charges for each enterprise fund such as water and sewer at a level that fully supports the total direct and indirect costs of the activity. Indirect costs may include the costs of annual depreciation of capital assets.
10. The County will set fees for other user activities, such as recreational services, at a level that is appropriate for the department based on the service provided and potential for revenue.
11. The County should routinely identify intergovernmental aid funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.