



Section J
Supplementary
Information



NEW KENT COUNTY POSITIONAL HISTORY

<u>Department</u>	<u>FY '08</u>	<u>FY '09</u>	<u>FY '10</u>	<u>FY '11</u>
Administration	3	3	3	3
Airport	1	1	1	1
Building Development	7	7	6	5
Circuit Court	4	4	4	4
Commissioner of Revenue	6	7	7	7
Commonwealth's Attorney	3	3	3	3
Community Development	11	11	10	9
County Attorney	2	2	2	2
Economic Development	2	2	2	2
Financial Services	6	6	5	5
Fire-Rescue	10	10	16	16
General Services	13	15	14	14
Human Resources	1	2	2	2
Information Technologies	3	3	3	3
Registrar	2	2	2	2
Sheriff	39	39	39	39
Social Services	13	14	14	15
Treasurer	4	5	5	5
General Funded Positions:	130	136	138	137
Enterprise Funded Positions:				
Public Utilities	16	17	17	19
Position Totals:	146	153	155	156

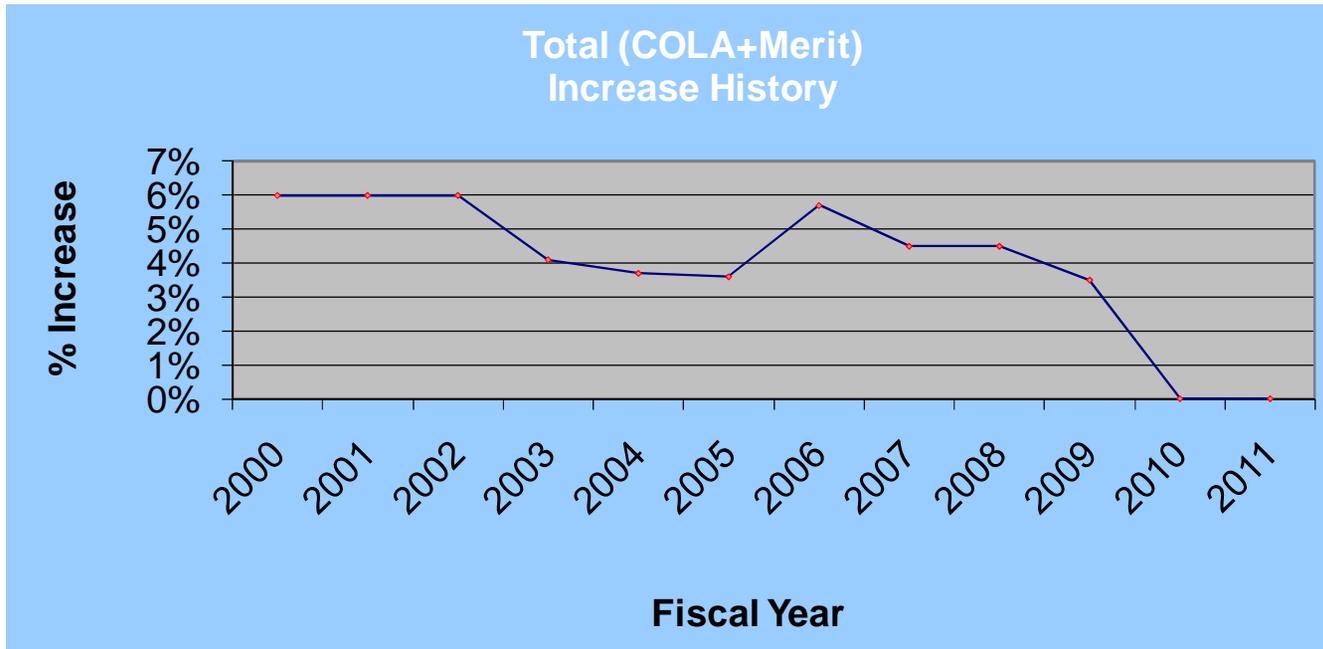


***NEW KENT COUNTY
POSITIONAL HISTORY
PART-TIME***

<u>Department</u>	<u>FY '10</u>	<u>FY '11</u>
Administration	3	3
Airport	6	6
Building Development		
Circuit Court	1	1
Commissioner of Revenue		
Commonwealth's Attorney	4	4
Community Development	1	1
County Attorney	1	
Economic Development	3	3
Financial Services	2	1
Fire-Rescue	54	54
General Services	55	55
Human Resources		
Information Technologies		
Registrar	5	5
Sheriff	16	16
Social Services	2	2
Treasurer		
General Fund Positions:	153	151
Enterprise Fund Positions:		
Public Utilities	1	1
Position Totals:	154	152

County Cost of Living (COLA) and Merit Increase History

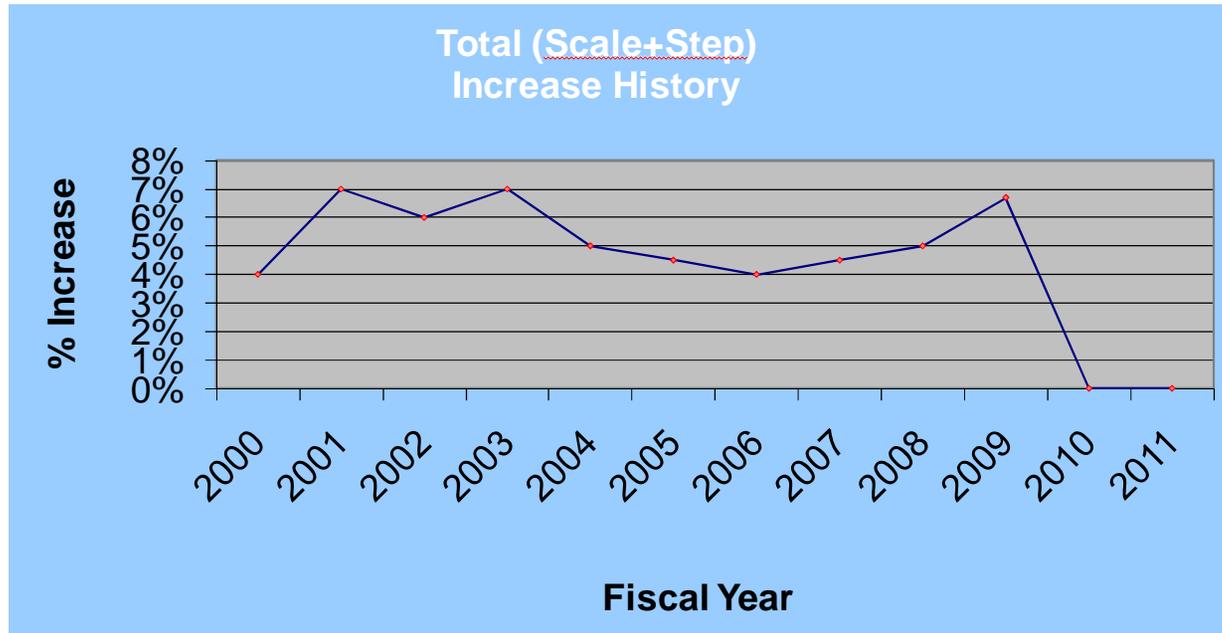
	Cost of Living (COLA) Increases	Merit Increases	Total
FY2000	3.00%	3.00% 2 Steps	6.00%
FY2001	3.00%	3.00% 2 Steps	6.00%
FY2002	3.00%	3.00% 2 Steps	6.00%
FY2003	2.60%	1.50% 1 Step	4.10%
FY2004	2.20%	1.50% 1 Step	3.70%
FY2005	2.10%	1.50% 1 Step	3.60%
FY2006	2.70%	3.00% 2 Steps	5.70%
FY2007	3.00%	1.50% 1 Step	4.50%
FY2008	2.50%	2.00% Average Based on Performance	4.50%
FY2009	2.50%	1.00% Average Based on Performance	3.50%
FY2010	0.00%	0.00% No Increase	0.00%
FY2011	0.00%	0.00% Bonus of \$300 for Each Full Time Employee	0.00%



Schools Schools Scale/Step Increase History

	Scale Adjustment Increases	Step Increases		Total
FY2000	2.30%	1.70%	1 Step	4.00%
FY2001	5.30%	1.70%	1 Step	7.00%
FY2002	4.30%	1.70%	1 Step	6.00%
FY2003	5.30%	1.70%	1 Step	7.00%
FY2004	3.30%	1.70%	1 Step	5.00%
FY2005	2.80%	1.70%	1 Step	4.50%
FY2006	2.30%	1.70%	1 Step	4.00%
FY2007	2.80%	1.70%	1 Step	4.50%
FY2008	3.30%	1.70%	1 Step	5.00%
FY2009	2.3%/5.00%	1.70%	1 Step	4.00%/6.70%
FY2010	0.00%	0.00%	0 Steps	0.00%
FY2011	0.00%	0.00%	0 Steps	0.00%

* Teachers received a 6.7% total raise, support Staff received a 4% total increase.



General Fund Revenues by Source (In Percent)

<u>Fiscal Year</u>	<u>General Property Taxes</u>	<u>Other Local Taxes</u>	<u>Licenses, Permits, Fees</u>	<u>Fines and Forfeitures</u>	<u>Use of Money and Property</u>	<u>Charges for Current Services</u>	<u>Inter-Government</u>	<u>Miscellaneous</u>	<u>Total</u>
2001	70.4	11.5	0.9	0.7	1.6	3.9	11.0	0.00	100
2002	71.0	10.9	0.9	0.6	2.1	3.9	10.6	0.00	100
2003	72.1	11.4	1.1	0.6	2.0	3.5	9.3	0.00	100
2004	61.3	11.7	1.5	0.5	1.4	3.6	19.9	0.00	100
2005	62.9	10.9	1.4	0.6	1.0	3.7	19.4	0.02	100
2006	59.1	12.0	2.5	0.7	1.0	4.0	20.7	0.00	100
2007	62.7	10.6	2.8	0.7	1.9	3.5	17.4	0.28	100
2008	63.3	11.0	2.6	1.1	2.0	4.6	15.5	0.01	100
(1) 2009	65.6	10.7	1.4	0.7	1.9	4.4	14.9	0.61	100
(2) 2010	68.2	10.7	1.4	0.7	2.0	3.2	13.6	0.03	100
(2) 2011	69.0	9.8	1.0	0.5	2.2	4.0	13.4	0.04	100

(1) Actual General Fund Revenues

(2) Adopted Budget

General Fund Revenue By Source

<u>Fiscal Year</u>	<u>General Property Taxes (1)</u>	<u>Other Local Taxes</u>	<u>Licenses, Permits, Fees</u>	<u>Fines and Forfeitures</u>	<u>Use of Money and Property</u>	<u>Charges for Current Services</u>	<u>Inter-Government</u>	<u>Misc.</u>	<u>Total</u>
2001	9,577,946	1,569,000	120,000	95,000	220,000	529,639	1,499,506		13,611,091
2002	10,923,131	1,675,000	140,500	100,000	321,200	594,572	1,630,933		15,385,336
2003	11,903,755	1,886,000	181,300	98,500	336,200	586,187	1,528,759		16,520,701
2004	10,928,533	2,091,737	268,500	97,000	244,850	650,274	3,551,972		17,832,866
2005	12,623,753	2,179,427	287,850	123,750	201,350	751,544	3,881,885	5,000	20,054,559
2006	13,612,129	2,764,385	576,060	170,000	226,300	919,199	4,777,562		23,045,635
2007	16,763,796	2,832,500	760,652	200,000	511,750	941,497	4,668,027	75,000	26,753,222
2008	18,458,473	3,210,413	747,598	312,500	577,050	1,341,299	4,510,014	2,000	29,159,347
(1) 2009	22,029,663	3,581,244	455,335	219,372	646,036	1,475,423	4,994,007	203,807	33,604,887
(2) 2010	20,743,727	3,247,000	424,277	221,000	619,110	984,694	4,146,466	10,000	30,396,274
(2) 2011	22,011,807	3,137,478	310,235	165,800	689,624	1,284,558	4,100,829	202,162	31,902,493

(1) Actual General Fund Revenues

(2) Adopted Budget

**Ratio of Net General Bonded Debt To
Assessed Value and Net Bonded Debt Per Capita**

Fiscal Year	Population (1)	Assessed Valuation (3)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
2001	13,800	958,409,600	3,699,333	0.39%	268
2002	14,200	995,770,195	3,328,690	0.33%	234
2003	14,600	1,042,507,290	2,854,495	0.27%	196
2004	15,300	1,105,299,513	3,768,850	0.34%	246
2005	15,968	1,319,684,781	3,121,663	0.24%	195
2006	16,810	1,381,768,898	4,875,039	0.35%	290
2007	17,059	1,489,204,815	11,730,439	0.79%	688
2008 (Final)	17,473	1,613,663,019	17,176,570	1.06%	983
2009 (Provisional)	17,857	2,421,752,679	16,085,398	0.66%	901
2010 (Est.) (2)	18,681	2,560,434,156	14,953,147 (4)	0.58%	800

(1) Weldon Cooper Center for Public Service, University of Virginia

Note: April 1, 2000 Census population was 13,462

(2) Virginia Employment Commission (Community Profile)

(3) Assessed Value per Commissioner of the Revenue Land Book before Land Use Value is deducted

(4) Assuming VRS Loan is Retired Early

Assessed and Estimated Actual Value of Taxable Property

Fiscal Year	Original Assessed Values				Real Property and Public Service Percentage of Estimated Actual Value	Taxable Assessed Value as a % of Actual Taxable Value	Personal Property Percentage of Estimated Actual Value
	Real Property (1)	Personal Property	Public Service	Total Assessed Value			
2001	923,131,600	98,366,015	66,391,934	1,087,889,549	1,229,253,728	88.50%	**
2002	959,690,295	104,385,903	60,897,685	1,124,973,883	1,317,299,629	85.40%	**
2003	1,006,433,190	100,369,154	66,114,328	1,172,916,672	1,418,278,926	82.70%	**
2004	1,068,700,613	115,857,009	58,674,214	1,243,231,836	1,238,278,721	100.40%	**
2005	1,278,073,681	119,599,954	71,062,752	1,468,736,387	1,644,721,598	89.30%	**
2006	1,338,078,698	139,488,193	62,909,522	1,540,476,413	2,026,942,649	76.00%	**
2007	1,445,432,715	146,399,562	52,291,778	1,644,124,055	2,740,206,758	60.00%	**
2008	1,571,023,219	158,230,689	44,828,759	1,774,082,667	1,830,838,666	96.90%	**
2009	2,363,096,079	171,509,293	82,034,100	2,616,639,472	2,700,350,332	96.90%	**
2010	2,494,012,256	157,327,696	82,034,100	2,733,374,052	2,690,328,791	101.60%	**
2011	2,597,743,605 (2)	156,296,314 (2)	82,034,100 (2)	2,836,074,019	2,836,074,019	100.00% (2)	**

** Personal Property assessed as follows: Mobile Homes valued at time of reassessment (valued at 100% of actual value), Machinery & Tools at various rates ranging from 20 - 35% based on age and historical costs, Vehicles at 100% of loan value.

(1) Per Commissioner of the Revenue's Land Book

(2) Based on Information Available. Assessments for real estate and tangible personal property are not finalized for Fiscal Year 2011/Calendar Year 2010

Property Tax Levies and Tax Collections

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount (1)	Percentage of Original Levy		Amount (1)	Percentage of Adjusted Levy
2003	8,075,324	12,685.56	8,088,010	7,824,660.52	96.90%	261,022.84	8,085,683	99.97%
2004	8,836,992	12,391.75	8,849,383	8,577,925.31	97.07%	268,469.54	8,846,395	99.97%
2005	9,824,500	22,390.01	9,846,890	9,598,539.21	97.70%	242,547.41	9,841,087	99.94%
2006	10,912,250	50,334.92	10,962,585	10,617,729.11	97.30%	333,811.30	10,951,540	99.90%
2007	13,731,932	22,617.11	13,754,549	13,280,426.58	96.71%	420,177.04	13,700,604	99.61%
2008	14,806,406	16,142.73	14,822,549	14,351,449.32	96.93%	280,227.72	14,631,677	98.71%
2009	17,834,515		17,834,515	17,218,992.37	96.55%		17,218,992	96.55%
2010 (Est.)	18,206,290		18,206,290	17,660,101.30	97.00%		18,206,291	100.00%

Notes:

(1) Exclusive of penalties and interest.

(2) Includes data for Real Estate taxes only.

Property Tax Rates Per \$100 of Assessed Value

Calendar Year	Fiscal Year	Public Service		Machinery & Tools	Aircraft	Mobile Homes	
		Real Estate	Personal Property				
*	2010	2011	0.70	3.75	1.50	0.75	0.70
	2009	2010	0.73	3.75	1.50	0.75	0.73
*	2008	2009	0.73	3.75	1.50	0.75	0.73
	2007	2008	0.93	3.75	3.00	0.75	0.93
	2006	2007	0.93	3.75	3.00	0.75	0.93
	2005	2006	0.81	3.75	3.00	0.75	0.81
*	2004	2005	0.76	3.75	3.00	0.50	0.76
	2003	2004	0.81	3.75	3.00	0.50	0.81
	2002	2003	0.79	3.75	3.00	0.50	0.79
	2001	2002	0.77	3.75	3.00	0.50	0.77
*	2000	2001	0.72	3.75	3.00	1.25	0.72
	1999	2000	0.82	3.75	3.00	1.25	0.82

Notes:

Per \$100 of assessed value. There are no overlapping property tax rates with other governments.

* Denotes Reassessment Years

List of Principal Property Taxpayers

Name	FY 09 Property Assessed Valuation (1)	Percentage of Total Assessed Valuation
1. New Kent Farms LLC	33,370,100	1.41%
2. Colonial Downs	30,721,200	1.30%
3. City of Newport News	25,545,339	1.08%
4. NKP LB5 LLC	16,735,400	0.71%
5. Kinney Jonathan C. Trustee	15,931,300	0.67%
6. Kentland Investments LLC	13,006,100	0.55%
7. Patriot's Landing Mgmt Corp	12,275,600	0.52%
8. The Stitzer-INGO Co.	9,433,200	0.40%
9. Curtis Group, The	7,252,900	0.31%
10. AHS Cumberland Hospital, LLC	6,565,000	0.28%
Total	<u>\$ 170,836,139</u>	<u>7.23%</u>
Total Assessed Valuation of RE	<u>\$ 2,363,096,079</u>	<u>100.00%</u>

Notes:

(1) Based on January 1, 2008 Real Estate Assessments Less Land Use

(2) Data Extracted From FY09 CAFR

Households and Population

Fiscal Year	Total Population (1)	Number of Housing Units (1)	Persons Per Household *
2000	13,462	5,203	2.59
2001	13,884	5,396	2.57
2002	14,195	5,581	2.54
2003	14,764	5,786	2.55
2004	15,318	6,029	2.54
2005	15,946	6,293	2.53
(2) 2006	16,642	6,847	2.43
(2) 2007	17,243	7,176	2.40
(2) 2008	17,825	7,431	2.40
(2) 2009	18,364	7,677	2.39
(2) 2010 (Est.)	19,069	7,913	2.41

* Does not factor in the number of vacant homes

Note: Per New Kent County's Planning Department's "Data Summary" dated January 2010,
the number of occupied households for 2009 is listed as 7,257

(1) Data from 2000 - 2005 from Bureau of Census

(2) Data from 2006 - 2010 from NKC Planning Department

Surrounding Counties' Tax Rates

County/City	FY11 Adopted RE Rate	1 Cent on RE Rate	Total Revenue Generated	Frequency of Assessments	Last CY Re-assessment
Middlesex	\$0.43	235,000	10,105,000	Every 4 Years	2008
King & Queen	\$0.48	73,000	3,504,000	Every 4 Years	2010
Caroline	\$0.53	315,338	16,712,914	Every 4 Years	2009
Goochland	\$0.53	430,000	22,790,000	Every 2 Years	2009
Mathews	\$0.56	127,500	7,140,000	Every 6 Years	2010
Gloucester	\$0.58	400,000	23,200,000	Every 2 Years	2010
York	\$0.66	895,757	58,896,023	Every 2 Years	2010
0.70					
New Kent	(Equalized Rate = \$0.71)	258,000	18,031,075	Every 2 Years	2010
	\$0.70				
Charles City	(Equalized Rate is \$.66)	76,000	5,320,000	Every 6 Years	2010
James City	\$0.77	1,050,000	83,302,075	Annually	2010
Prince George	\$0.80	250,000	20,000,000	Annually	2010
Hanover	\$0.81	1,200,000	97,200,000	Annually	2010
King William	\$0.81	284,290	23,027,490	Every 2 Years	2010
Poquoson	\$0.81	180,000	14,580,000	Every 2 Years	2009
Henrico	\$0.87	3,424,023	297,890,000	Annually	2010
Powhatan	\$0.77	350,000	26,950,000	Every 2 Years	2010
Chesterfield	\$0.95	3,000,000	285,000,000	Annually	2010
Colonial Heights	\$1.10	161,200	17,732,000	Every 2 Years	2010

**NEW KENT COUNTY
FISCAL YEAR 2011 ADOPTED BUDGET SUMMARY
UTILITIES ONLY**

FUND		Current year Revenues	Balance Forward	Total Resources	Expenditures	Interfund Transfers In	Out	Ending Balance
98	Water & Sewer	3,679,782	786,029	4,465,811	3,660,559		(805,252)	-
198	Bottoms Bridge Sewer	315,500	-	315,500	1,120,752	805,252		-
TOTALS		3,995,282	786,029	4,781,311	4,781,311	805,252	(805,252)	-
Interfund Transfers In:					Interfund Transfers Out:			
Fund 198	Bottoms Bridge Sewer District From Water & Sewer-FONK	805,252			Fund 98	Water & Sewer Bottoms Bridge Sewer Dist.	805,252	

**NEW KENT COUNTY
FISCAL YEAR 2011 ADOPTED BUDGET SUMMARY
\$0.70 Real Estate Rate (Equalized Rate = \$0.71)**

FUND		Current year Revenues	Balance Forward	Total Resources	Expenditures	Interfund Transfers		Ending Balance
						In	Out	
1	General Fund	31,726,043	-	31,726,043	14,861,526	176,450	(17,040,967)	-
2	Social Services/Rev Max	830,522	-	830,522	1,158,222	327,700	-	-
7	Capital Projects	-	842,400	842,400	816,250	81,050	(107,200)	-
8	Human Services	1,202,995	-	1,202,995	2,208,981	1,005,986	-	-
9	Wireless E-911	40,000	-	40,000	40,000	-	-	-
20	Meals Tax	515,000	-	515,000	-	-	(515,000)	-
40	Debt Service	-	300,000	300,000	5,730,124	5,430,124	-	-
97	Airport	281,800	-	281,800	322,862	60,528	(19,466)	-
205	Schools	13,670,197	-	13,670,197	24,168,792	10,498,595	-	-
209	Cafeteria	813,581	-	813,581	813,581	-	-	-
800	Computer Replacement	-	-	-	102,200	102,200	-	-
	TOTALS	49,080,138	1,142,400	50,222,538	50,222,538	17,682,633	(17,682,633)	-
	Interfund Transfers In:							
Fund 1	General Fund				Fund 1	General Fund		
	From Meals Tax - Econ. Dev./P&R	176,450	176,450			School - Local Share	10,498,595	
Fund 2	Social Services/Rev Max - Local Share					Debt Serv-School Debt	2,987,420	
	From Gen Fnd for SS	327,700	327,700			Debt Serv-Current Yr. RE Res.	1,548,000	
Fund 7	Capital Projects Fund					Debt Serv - 50% Vinton OTB	13,000	
	From Meals Tax - Parks & Rec.	81,050	81,050			Debt Serv-Co. Debt	604,738	
Fund 8	Human Services/CSA					Human Ser - Local Share	999,236	
	From Gen Fnd - Local Share	999,236				Human Ser - VJCCCA	6,750	
	From Gen Fnd - VJCCCA	6,750	1,005,986			Airport - Local Share	55,528	
						SS - Local Share	327,700	17,040,967
Fund 40	Debt Service				Fund 7	Capital Projects Fund		
	From Gen Fund - School Debt	2,987,420				Airport	5,000	
	From Gen Fund - Curr Yr. RE Resv.	1,548,000				Computer Replacement	102,200	107,200
	From Gen Fund - 50% Vinton OTB	13,000			Fund 20	Meals Tax		
	From Meals Tax - 50% Schools	257,500				Debt Serv-Schools	257,500	
	From Airport - T-Hangars	19,466				General Fund - Econ. Dev./P&R	176,450	
	From Gen Fund - Co. Debt	604,738	5,430,124			Capital - Parks & Rec.	81,050	515,000
Fund 97	Airport				Fund 97	Airport		
	From Gen Fund - Local Share	55,528				Debt Serv-T-Hangars	19,466	19,466
	From Capital Fund Bal - Cap Share	5,000	60,528					
Fund 205	School							
	From Gen Fnd - Local Share	10,498,595	10,498,595					
Fund 800	Computer Replacement							
	From Capital Fund	102,200	102,200					

One Cent on the Real Estate Rate = (approximately) \$ 258,000