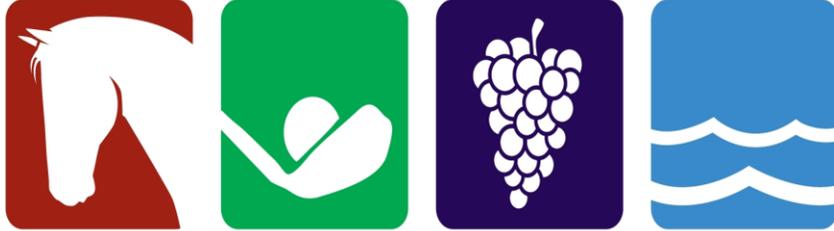


New Kent

C O U N T Y • V I R G I N I A



A GREAT PLACE TO GROW

FISCAL YEAR 2011-12 ADOPTED BUDGET

Section J

Supplementary Information

New Kent

C O U N T Y • V I R G I N I A



A GREAT PLACE TO GROW

NEW KENT COUNTY POSITION HISTORY

Department	FY '09	FY '10	FY '11	FY '12
Administration	3	3	3	3
Airport	1	1	1	1
Building Development	7	6	5	5
Circuit Court	4	4	4	4
Commissioner of Revenue	7	7	7	7
Commonwealth's Attorney	3	3	3	3
Community Development	11	10	9	9
County Attorney	2	2	2	2
Economic Development	2	2	2	2
Financial Services	6	5	5	5
Fire-Rescue	10	16	16	19
General Services	12	11	11	11
Human Resources	2	2	2	2
Information Technologies	3	3	3	3
Parks & Recreation	3	3	3	3
Registrar	2	2	2	2
Sheriff	39	39	39	41
Social Services	14	14	15	18
Treasurer	5	5	5	5
Total - General Government	136	138	137	145
 Enterprise Funded Positions:				
Public Utilities	17	17	17	18
 Total Positions	153	155	154	163

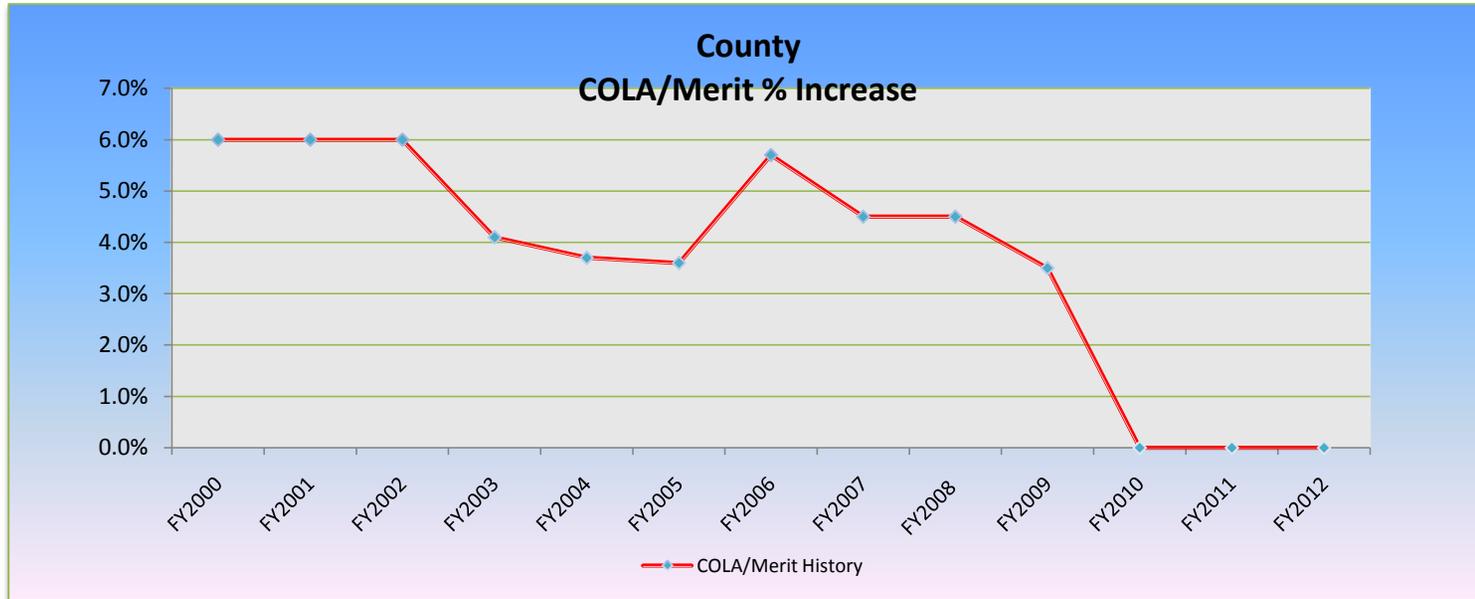


NEW KENT COUNTY
POSITION HISTORY
PART-TIME

Department	FY '11	FY '12
Administration	3	3
Airport	6	4
Circuit Court	1	2
Commonwealth's Attorney	4	3
Community Development	1	0
Extension Programs	1	1
Economic Development	3	4
Financial Services	1	1
Fire-Rescue	21	20
General Services	17	16
Parks & Recreation	18	19
Registrar	5	6
Sheriff	16	18
Social Services	2	1
Treasurer	0	0
Total - General Government	99	98
Enterprise Funded Positions:		
Public Utilities	1	1
Total Positions	100	99

County Government Cost of Living (COLA) and Merit Increase History

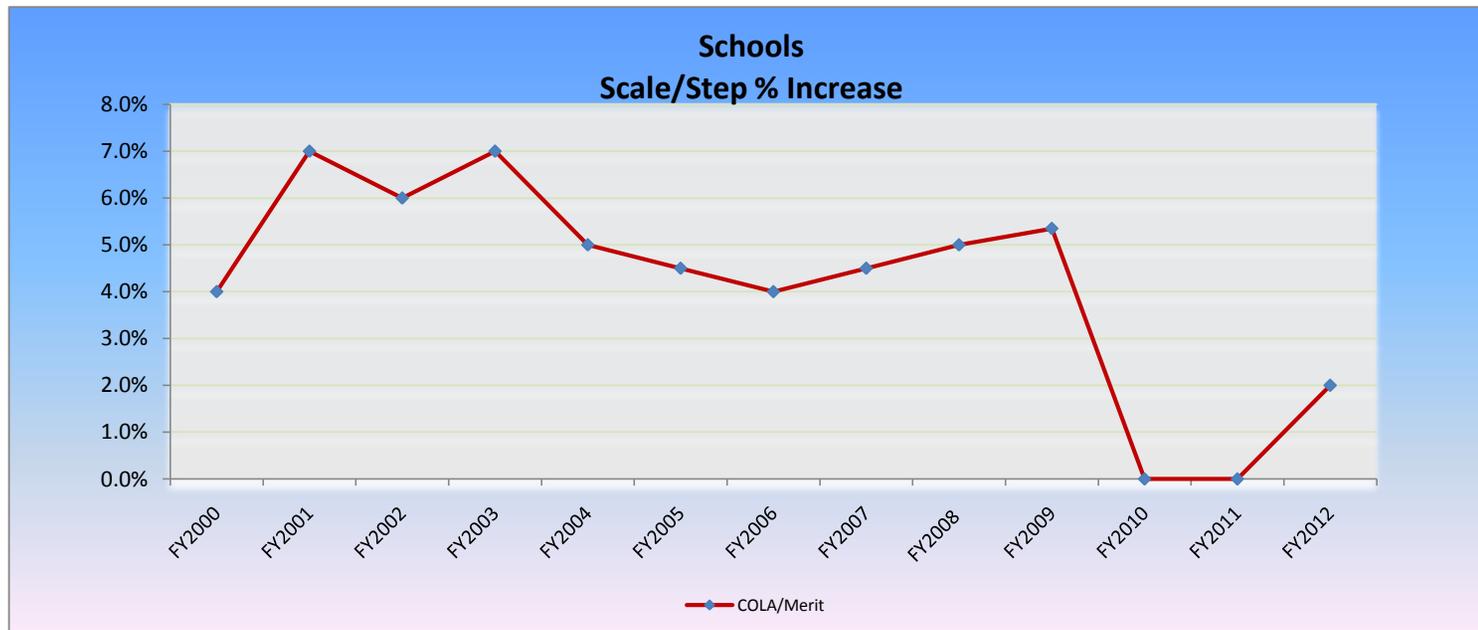
Fiscal Year	Cost of Living (COLA) Increase	Merit Increase		Total COLA Merit
FY2000	3.00%	3.00%	2 Steps	6.00%
FY2001	3.00%	3.00%	2 Steps	6.00%
FY2002	3.00%	3.00%	2 Steps	6.00%
FY2003	2.60%	1.50%	1 Step	4.10%
FY2004	2.20%	1.50%	1 Step	3.70%
FY2005	2.10%	1.50%	1 Step	3.60%
FY2006	2.70%	3.00%	2 Steps	5.70%
FY2007	3.00%	1.50%	1 Step	4.50%
FY2008	2.50%	2.00%	Avg-Performance Based	4.50%
FY2009	2.50%	1.00%	Avg-Performance Based	3.50%
FY2010	0.00%	0.00%	No Increase	0.00%
FY2011	0.00%	0.00%	\$300 Bonus for FT Employees	0.00%
FY2012	0.00%	0.00%	Proposed Bonus: \$1,200 FT; \$600 PT	0.00%



County Schools Schools Scale/Step Increase History

Fiscal Year	Scale Adj. Increase	Step Increase		Total Increase
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	5.35% *
FY2010	0.00%	0.00%	1 Step	0.00%
FY2011	0.00%	0.00%	0 Step	0.00%
FY2012	2.00%	0.00%	0 Step	2.00%

* Average - Teachers received a 6.7%, support Staff received a 4%



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>
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
2009	65.6	10.7	1.4	0.7	1.9	4.4	14.9	0.61	100
(1) 2010	65.7	9.3	1.3	0.6	2.3	4.8	15.6	0.38	100
(2) 2011	69.0	9.8	1.0	0.5	2.2	4.0	12.8	0.60	100
(3) 2012	67.3	10.8	1.0	0.6	2.1	4.3	12.3	1.5	100

(1) Actual General Fund Revenues

(2) Adopted Budget

(3) 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>
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
2009	22,029,663	3,581,244	455,335	219,372	646,036	1,475,423	4,994,007	203,807	33,604,887
(1) 2010	22,222,442	3,153,669	430,902	191,841	786,270	1,625,407	5,287,241	127,801	33,825,573
(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
(3) 2012	22,551,142	3,644,800	307,772	212,500	718,498	1,444,105	4,126,128	512,620	33,517,565

(1) Actual General Fund Revenues

(2) Adopted Budget

(3) Adopted Budget

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

Fiscal Year	Population (1)	Assessed Valuation (2)	Net Bonded Debt (3)	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
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	17,473	1,613,663,019	17,176,570	1.06%	983
2009	17,857	2,421,752,679	16,085,398	0.66%	901
2010	18,429	2,560,434,156	15,173,482	0.59%	823
2011	18,844	2,611,657,741	14,062,017	0.54%	746

- (1) U.S. Census Bureau and New Kent Planning Department
- (2) Commissioner of the Revenue, New Kent County
- (3) Financial Services Department, New Kent County

Assessed Property Values

Fiscal Year	Original Assessed Values			Total Assessed Value
	Real Property (1)	Personal Property (1)	Public Service (1)	
2001	923,131,600	98,366,015	66,391,934	1,087,889,549
2002	959,690,295	104,385,903	60,897,685	1,124,973,883
2003	1,006,433,190	100,369,154	66,114,328	1,172,916,672
2004	1,068,700,613	115,857,009	58,674,214	1,243,231,836
2005	1,278,073,681	119,599,954	71,062,752	1,468,736,387
2006	1,338,078,698	139,488,193	62,909,522	1,540,476,413
2007	1,445,432,715	146,399,562	52,291,778	1,644,124,055
2008	1,571,023,219	158,230,689	44,828,759	1,774,082,667
2009	2,363,096,079	171,509,293	74,410,649	2,609,016,021
2010	2,494,012,256	157,327,696	82,047,884	2,733,387,836
2011	2,597,743,605	156,296,314	84,794,487	2,838,834,406
2012	2,611,657,741	155,632,292	84,794,487	2,852,084,520

(1) Per Commissioner of the Revenue, New Kent County

COUNTY OF NEW KENT, VIRGINIA
Property Tax Levies and Collections

Fiscal Year (2)	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Adjustments to Levy in Subsequent Years	Total Adjusted Levy	Collections in Subsequent Years	Total Collections to Date	
		Amount (1)	Percentage of Levy				Amount (1)	Percentage of Levy
2011	\$ 18,026,351	\$ 17,364,124	96.33%	-	\$ 18,026,351	-	\$ 17,364,124	96.33%
2010	18,150,753	17,481,715	96.31%	(125,621)	18,025,132	293,992	17,775,706	98.62%
2009	17,544,380	16,928,858	96.49%	(7,501)	17,536,879	364,478	17,293,335	98.61%
2008	14,683,271	14,228,315	96.90%	(959)	14,682,312	372,380	14,600,695	99.44%
2007	13,684,954	13,233,449	96.70%	(3,037)	13,681,917	428,735	13,662,183	99.86%
2006	10,873,944	10,579,423	97.29%	41,203	10,915,147	326,318	10,905,741	99.91%
2005	9,769,591	9,543,630	97.69%	18,429	9,788,020	239,610	9,783,239	99.95%
2004	8,790,161	8,531,094	97.05%	10,593	8,800,754	267,676	8,798,770	99.98%
2003	8,030,689	7,780,025	96.88%	8,949	8,039,638	257,696	8,037,721	99.98%
2002	7,435,567	7,213,919	97.02%	12,913	7,448,480	233,344	7,447,263	99.98%
2001	7,077,293	6,939,073	98.05%	6,425	7,083,717	143,506	7,082,579	99.98%
2000	6,692,555	6,511,850	97.30%	3,636	6,696,191	183,313	6,695,163	99.98%

Notes:

(1) Exclusive of penalties and interest. Includes real estate taxes only - not personal property. Prepared on cash basis.

(2) FY11 totals through mid-May, 2011

Property Tax Rates Per \$100 of Assessed Value

Calendar Year	Fiscal Year	Public Service		Machinery & Tools	Aircraft	Mobile Homes
		Real Estate	Personal Property			
2011	2012	0.70	3.75	1.50	0.75	0.70
* 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

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 11 Property Assessed Valuation (1)	Percentage of Total Assessed Valuation
1. New Kent Farms LLC	58,591,900	2.28%
2. Colonial Downs	27,109,000	1.05%
3. Kinney Jonathan C. Trustee	27,100,100	1.05%
4. City of Newport News	25,855,364	1.01%
5. NKP LB5 LLC	19,266,400	0.75%
6. SPF Investments	12,540,300	0.49%
7. Kentland Investments LLC	12,412,800	0.48%
8. NKP LB4 LLC	11,895,900	0.46%
9. Patriot's Landing Mgmt Corp	9,840,600	0.38%
10. AHS Cumberland Hospital, LLC	7,024,600	0.27%
Total	211,636,964	8.23%
Total Assessed Valuation of RE (3)	2,571,717,505	100.00%

Notes:

(1) Based on January 1, 2011 Real Estate Assessments Less Land Use or exemptions

(2) Data Extracted From VISION Real Estate File, New Kent, Commissioner of Revenue

(3) Does not include supplements totaling \$39,940,236

Households and Population

<u>Fiscal Year</u>	<u>Total Population (1)</u>	<u>Number of Housing Units (1)</u>	<u>Persons Per Household</u>
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	18,469	7,700	2.40
(2) 2011	18,844	7,863	2.40

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

(2) Data from 2006 - 2011 from NKC Planning Department

Surrounding Counties' Tax Rates

County/City	FY11 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
New Kent *1	\$0.70	261,166	18,281,604	Every 2 Years	2010
Charles City	\$0.70	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

*1 - Projected FY12

Line Item	Department	Actual Revenues		FY 11 Actual As of 02/28/11	Adopted FY 11 Budget	FY 12 Dept Request	Adopted Budget	% Incr/(Decr)
		FY 2009	FY 2010					
Revenue Summary:								
Fund - 001	General Fund	33,604,891	33,052,472	27,716,346	31,902,493	33,517,565	33,517,565	5.1%
Fund - 002	Social Services	959,703	1,031,546	621,213	1,158,222	1,303,595	1,300,595	12.3%
Fund - 003	School Capital Fund	-	-	-	-	-	-	100%
Fund - 006	Grants	-	-	-	-	-	-	100%
Fund - 007	Capital Improvements Fund-GF	4,794,441	4,890,010	35,184	923,450	1,783,040	1,783,040	93.1%
Fund - 008	CSA - Human Services Fund	1,189,412	1,108,389	547,276	2,208,981	2,133,073	2,133,073	-3.4%
Fund - 009	VA Wireless E-911	169,851	61,597	18,749	40,000	60,000	60,000	50.0%
Fund - 015	Litter Fund	-	-	-	-	-	-	100%
Fund - 020	Meals Tax (Reclassified to Fund 001)	-	-	-	-	-	-	100%
Fund - 040	Debt Service Fund	6,878,548	7,496,886	-	5,730,124	5,692,186	5,692,186	-0.7%
Fund - 097	Airport Fund	274,929	295,076	124,701	342,328	735,810	735,810	114.9%
Fund - 098	Public Utilitiy Fund	3,461,086	8,012,801	3,845,064	4,465,811	4,394,831	4,394,831	-1.6%
Fund - 198	Bottoms Bridge Service District	1,126,286	1,051,416	859,041	1,120,752	1,117,845	1,117,845	-0.3%
Fund - 800	Computer Fund	142,455	105,288	-	102,200	70,000	70,000	-31.5%
Fund - 205	Schools (Includes Food Service)	-	-	-	24,982,373	25,903,469	25,903,469	3.7%
Subtotal		52,601,602	57,105,479	33,767,574	72,976,734	76,711,414	76,708,414	5.1%
Eliminate Interfund Transfers (To reflect the actual costs of Government operations)						(22,754,196)	(23,405,495)	2.9%
Total Advertised Budget						50,222,538	53,302,919	6.1%

Line Item	Department	Actual Expenditures		FY 11 Actual As of 02/28/11	Adopted FY 11 Budget	FY 12 Dept Request	Adopted Budget	% Incr/(Decr)
		FY 2009	FY 2010					
Expenditure Summary:								
Fund - 001	General Fund	32,645,663	33,497,410	14,342,404	31,902,493	33,963,600	33,517,565	5.1%
Fund - 002	Social Services	959,710	1,020,514	697,765	1,158,222	1,303,595	1,300,595	12.3%
Fund - 003	School Capital Fund							100%
Fund - 006	Grants							100%
Fund - 007	Capital Improvements Fund - GF	7,153,157	5,317,934	859,859	923,450	1,783,040	1,783,040	93.1%
Fund - 008	CSA - Human Services Fund	1,189,422	1,108,389	585,522	2,208,981	2,133,073	2,133,073	-3.4%
Fund - 009	VA Wireless E-911	169,851	61,597	81,715	40,000	60,000	60,000	50.0%
Fund - 015	Litter Fund							100%
Fund - 020	Meals Tax (Reclassified to Fund 001)							100%
Fund - 040	Debt Service Fund	7,254,232		5,729,500	5,730,124	5,692,186	5,692,186	-0.7%
Fund - 097	Airport Fund	274,929	210,898	180,100	342,328	735,810	735,810	114.9%
Fund - 098	Public Utility Fund	8,728,734	18,176,926	12,967,568	4,465,811	4,394,831	4,394,831	-1.6%
Fund - 198	Bottoms Bridge Service District	932,255	734,617	-	1,120,752	1,117,845	1,117,845	-0.3%
Fund - 800	Computer Fund	91,018	68,556		102,200	70,000	70,000	-31.5%
Fund - 205	Schools (Includes Food Service)	-	-		24,982,373	25,903,469	25,903,469	3.7%
Subtotal		59,398,971	60,196,840	35,444,432	72,976,734	77,157,449	76,708,414	5.1%
Eliminate Interfund Transfers (To reflect the actual costs of Government operations)						(22,754,196)	(23,405,495)	2.9%
Total Advertised Budget						50,222,538	53,302,919	6.1%