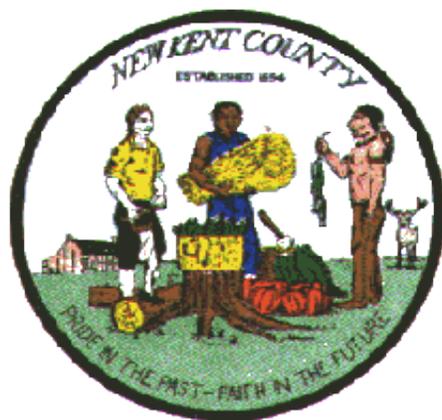


New Kent C O U N T Y V I R G I N I A

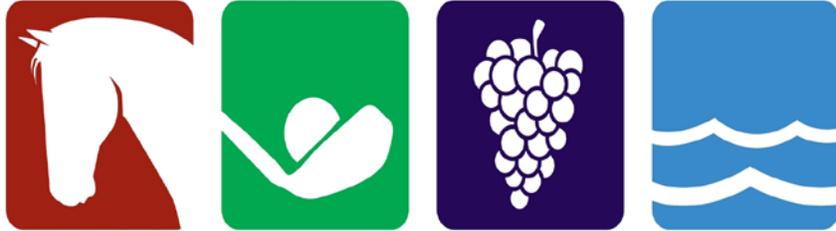


New Kent County FY 2013 - 2014 Adopted Budget



New Kent

C O U N T Y • V I R G I N I A

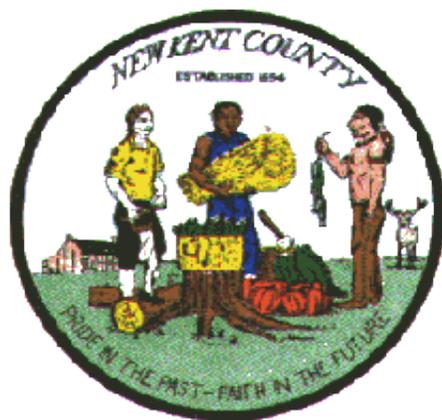


A GREAT PLACE TO GROW

FISCAL YEAR 2013-14 ADOPTED BUDGET

(Adopted 05/29/2013)

Section A Introduction



COUNTY OF NEW KENT

READER'S GUIDE TO THE BUDGET DOCUMENT

The annual budget document for New Kent County is organized into ten primary sections, each with a specific theme and purpose. Taken together, they comprise a document designed to meet the informational needs of a broad base of users, primary of which, are the Citizens of New Kent County. The following provides an overview of the various sections as they appear in the budget document.

INTRODUCTION

This section provides general information regarding the County, organizational structure, the annual budget process and changes in fund balance. The introduction section includes the following components.

- Board of Supervisors – Supervisors are denoted by district. The structure of the Board, election cycle, and meeting dates are provided.
- County Overview – Includes information on the County's History, government, demographics, and economy
- County organizational chart and County map
- Overview of the budget process and budget calendar
- The basis of budgeting
- Changes in fund balance
- Board of Supervisors' Vision and Mission Statement

COUNTY ADMINISTRATOR'S BUDGET MESSAGE

The budget message covers a wide range of issues that influence the budget process, to include funding from the Commonwealth, General Assembly mandates, tax rates, County fees, budget objectives, changes in services, personnel, local economy and schools.

REVENUES

Detailed data is presented for all major sources of revenue. This section includes a detailed discussion of the major revenue categories, information on historical trends, and details regarding the development of estimates included in the budget. Functional and summary information is also reflected in charts and tables.

EXPENDITURES

This section provides expenditure information by fund, department and outside agency. It includes:

- Expenditure totals by fund
- Expenditures by fund, function and department
- Departmental budgets include overviews, budget highlights, goals and objectives, and performance indicators
- Summary totals are provided for outside agency budgets

CAPITAL IMPROVEMENT PLAN

In accordance with the Code of Virginia, the County adopts a five-year Capital Improvement Plan annually. This section provides the legal basis for the five-year capital improvement plan, and the annual budget calendar and development process. A schedule of capital improvement projects and related funding sources is provided.

COUNTY DEBT

Primarily, the County issues lease revenue and general obligation debt to fund the procurement of large capital projects which include new schools and other major government facilities. This section provides general and detail information relative to County debt and its relationship to existing debt policies. Schedules denoting annual debt service requirements are also provided.

SCHOOLS

Detail and summary information is provided regarding:

- The annual school budget
- Organization structure
- Goals and objectives
- Performance indicators
- School operations

PUBLIC UTILITIES

The Department of Public Utilities provides water and sewer services to County residents. The fund is self-supporting and requires no tax support from the County. Summary information regarding projected revenues and expenditures is provided. This section also includes a department overview, budget highlights, goals and objectives and performance indicators.

SUPPLEMENTAL INFORMATION

Provides various information regarding County personnel, compensation, revenues and demographics:

- Personnel – Approved positions
- Compensation – Salary history
- Revenues by source – General Fund
- Assessed property values
- Principal taxpayers
- Demographics and Economic Statistics

APPENDICES

- Appendix A: Schedule of Fees
- Appendix B: Financial Policies
- Appendix C: Glossary of Terms

NEW KENT COUNTY

FY2013-14 ADOPTED BUDGET

Table of Contents

Section A - Introduction	
Reader's Guide to the Budget Document	1
Table of Contents	3
Board of Supervisors	7
Introduction to New Kent County	9
County Government Organization Chart & County Map	12
Budget Process and Calendar	14
Basis of Budgeting and Fund Structure	16
Changes in Fund Balance	20
Board of Supervisors Mission-Vision-Goal Statement	23
Section B – County Administrator's Budget Message	
County Administrator's Budget Message	27
Section C – Revenues	
Revenue Totals By Fund	39
Revenues By Fund, Function and Department	40
Revenue Descriptions, Explanations and Budget Comments:	
• General Fund	
General Property Taxes	43
Other Local Taxes	45
Licenses, Permits, Fees	48
Fines and Forfeitures	49
Revenue from Use of Money and Property	50
Charges for Services	51
Miscellaneous Revenues	53
Recovered Costs	54
Revenue from the Commonwealth and Transfers In	55
Revenue from the Federal Government	57
• Other Funds (excluding CIP, Debt, Utilities and Schools, which are located in other sections of the budget)	
Social Services Fund	58
Human Services Fund (CSA)	59
E-911 Wireless Fund	60
Airport Fund	61
Computer Fund	62
Section D – Expenditure Budgets	
Expenditure Totals By Fund	65
Expenditures By Fund, Function and Department	66

NEW KENT COUNTY
FY2013-14 ADOPTED BUDGET
Table of Contents

Departmental Budgets - General Fund:	
Administration:	
Clerk of Board-Administration	70
Receptionist	72
Reserve for Contingency	73
Transfers to Other Funds	74
Board of Equalization	75
Board of Supervisors	76
Building Development	77
Circuit Court Judge	79
Clerk of Circuit Court	80
Commissioner of Revenue	83
Commonwealth's Attorney	86
Victim Witness Assistance	89
Community Development:	
Administration	91
Planning Division	94
Environmental Division	96
Planning Commission	98
Agricultural and Forestal	98
Board of Zoning Appeals	98
Historic Commission	99
Wetlands Board	99
County Attorney	100
Economic Development	102
Extension Office	105
Financial Services:	
Accounting/Finance Department	109
Central Purchasing	112
Fire-Rescue :	
Fire/EMS	113
Communication Systems-Public Safety	117
Ambulance & Rescue Services	119
General District Court	120
General Services:	
Building & Grounds	123
Refuse Collection	126
Human Resources	127
Information Technology	130

NEW KENT COUNTY
FY2013-14 ADOPTED BUDGET
Table of Contents

Juvenile & Domestic Court	132
Magistrate	135
Parks & Recreation:	
Administration	137
Programs	141
Voter Registration & Elections:	
Registrar	143
Electoral Board	145
Sheriff:	
Law Enforcement	146
Confinement of Prisoners	150
Courts	151
Emergency 911 Dispatch	153
Animal Control	155
Treasurer	157
Fund Budgets (excluding CIP, Debt, Utilities and Schools, which are located in other sections of the budget):	
Social Services	161
Comprehensive Services Act	165
Sheriff: Virginia E-911 Wireless Fund	168
Airport Fund	170
Computer Fund	172
Outside Agency Budgets	173
Section E – Capital Improvement Plan	
Legal Basis for CIP	180
Schedule of CIP Projects & Funding Sources	181
Capital Improvement Plan – Departmental Summary	184
Five Year Capital Improvement Plan	185
Section F – County Debt	
Debt Service Overview	192
Debt Service Detail (County, Combined, Public Utility)	195
Section G – Schools	
Organizational Chart	201
School Board Budget	203

NEW KENT COUNTY
FY2013-14 ADOPTED BUDGET
 Table of Contents

Section H – Public Utilities	
Department Overview	208
Revenue Summary	210
Expense Summary	211
Section I – Supplemental Information	
Position History – Full Time	215
Position History – Part Time	216
Personnel Complement – Full Time Positions	217
County COLA/Merit History	224
Schools Scale/Step Increase History	225
General Fund Revenues by Source (\$\$)	226
General Fund Revenues by Source (Percent)	227
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	228
Assessed Property Values	229
Property Tax Levies and Collections	230
Property Tax Rates Per \$100 of Assessed Value	231
Principal Real Property Taxpayers	232
Demographics and Economic Statistics	233
Appendices	
Appendix A: Schedule of Fees	A-1
Appendix B: Financial Policies	B-1
Appendix C: Glossary of Terms	C-1

New Kent

C O U N T Y • V I R G I N I A



A GREAT PLACE TO GROW

W.R. “Ray” Davis, Jr.
Chairman
District 5



Thomas W. Evelyn
Vice Chairman
District 1



C. Thomas Tiller, Jr.
District 2



James H. Burrell
District 3



Ronald P. Stiers
District 4



Rodney A. Hathaway
County Administrator

Jonathan R. Stanger
Assistant County Administrator

Board of Supervisors

New Kent County is governed by a five-member Board of Supervisors, whose members serve concurrent four-year terms. Members are elected by district. The term of the current Board runs from January 1, 2012 through December 31, 2015.

With some exceptions, the Board normally holds its regular business meetings at 6 p.m. on the second Monday of each month, with public hearings starting no earlier than 7 p.m. Work sessions in 2013, with some exceptions, will be held at 9:00 a.m. on the last Wednesday of the month. All meetings are held in the Boardroom of the County Administration Building located at 12007 Courthouse Circle, New Kent, Virginia, 23124 unless otherwise advertised.

The Board annually selects its Chairman and Vice Chairman, adopts its meeting schedule, and reviews/amends/adopts its Bylaws at the first meeting in January.

COUNTY OF NEW KENT

INTRODUCTION

History

The County of New Kent (the “County”) was created by an act of the House of Burgesses on November 20, 1654. The settlers were of English stock and the County was named for Kent of England. Land grants to the early settlers along the rivers led to large plantations and palatial manor houses, fostering a way of life long associated with our colonial era. The European history of New Kent began with the visit of Captain John Smith in 1607. At that time, it encompassed portions of today’s surrounding counties of Hanover, King William, King and Queen, James City, Charles City and Henrico. Located between the high growth areas of Hampton Roads and Richmond, the County has undergone significant development over the past several years, but still maintains a rural character.

Government

The County of New Kent has a County Administrator form of Government with five voter-elected members of the Board of Supervisors (the “Board”) who serve four-year concurrent terms and represent five distinct election districts. The County Administrator serves at the pleasure of the Board and is the County’s chief administrative officer. The duties of the County Administrator include implementing the approved ordinances and policies of the Board of Supervisors, appointing the County’s Department Directors, and overseeing the daily administration of the County Government. The Board has overall administrative and legislative responsibilities including levying County taxes, appropriating funds, and approving and enforcing the County’s Comprehensive Plan and ordinances. A Chairman and Vice Chairman are selected by the Board on an annual basis from among the members of the Board. In addition to the Board, other elected County officials include the Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth’s Attorney, Sheriff and Treasurer. There is also an elected five-member School Board.

The County government is responsible for providing a wide array of governmental services for its citizens including animal control, building inspections, planning and community development, economic development, tourism, water and sewer services, disposal of refuse, parks and recreation, libraries/cultural, police and fire services, emergency medical services, and health and social services. Other services provided by the County, which receive partial funding from the State and Federal governments, include: 1) public education for grades kindergarten through twelve; 2) certain technical, vocational and special education programs; 3) mental health assistance; 4) agricultural services; 5) judicial and detention services; and 6) airport services. The Commonwealth of Virginia is responsible for the construction and maintenance of highways, streets, and related infrastructure.

Demographics

The County is home to approximately 19,554 people. At the time of the 2000 census, the population of the County was approximately 13,462. In fact, in 2009 the County was ranked among the 100 fastest growing counties in the U. S. in terms of new dwelling units as well as in terms of percent population change. Even though the population density is at approximately 92 persons per square mile; demonstrating the County still remains primarily rural, the County has undergone significant development over the past several years with growth spread fairly evenly throughout the County.

The County is comprised of about 212 square miles and is located directly between two of the nation’s most dynamic MSA’s: Richmond-Petersburg and Williamsburg-Hampton Roads. At the heart of the

Central East Coast, New Kent is within 750 miles of over 55% of the nation's population and nearly 60% of its personal income and consumer expenditures. It is bisected by I-64 with four high-traffic count exits, and its intersection with I-295 is just 4 miles to the west. While the County's rural atmosphere has been preserved, the I-64 corridor with its utilities, business sites, and amenities is growing with commercial and residential activity.

<u>Population</u>		
New Kent County – Estimated Population as of June 2013		19,554
Gender (Male – Female) – 2000 Census	50.9%	49.1%
<u>Race/Ethnicity – 2000 Census</u>	<u>New Kent</u>	<u>MSA</u>
American Indian or Alaska Native	194	5,480
Asian	162	39,265
Black	2,484	375,427
Pacific Islander	3	757
Two or More	529	57,536
White	15,057	779,786
Total	18,429	1,258,251
<u>Civilian Labor Force (June 2013)</u>		
New Kent County		10,383
MSA		668,195
<u>Major Employers</u>		
<u>Company/Organization</u>	<u>Industry</u>	
New Kent County School Board	Government/School Board/Educational	
AHS Cumberland Hospital	Health Care Provider	
County of New Kent	County Government	
Food Lion	Supermarket	
Curtis Contracting, Incorporated	Construction	
County of Henrico	Regional Jail	
<u>Unemployment Rate (May 2013)</u>		
New Kent County		5.1%
Virginia		5.6%
<u>Employment by Industry (4th Qtr. 2012)</u>		
Government – Total		25.1%
Local Government		22.4%
Construction, Extraction & Maintenance		19.1%
Health Care & Social Assistance		13.2%
Retail Trade		12.5%
Accommodation & Food Service		6.4%

Economy

New Kent County offers an open and relaxed atmosphere yet with the services and opportunities of an urban community. Richmond is 15 miles west, Williamsburg is 15 miles east, Norfolk is 60 miles southeast, and Washington D.C. is 100 miles north. Of particular importance is New Kent's access to two labor markets with broad based skills, a variety of educational institutions, and access to major interstates for easy commuting to all areas of the east coast and points west.



Recognized as one of the 100 fastest growing localities in the United States, New Kent County is a modern and dynamic community. The County offers a beautiful setting for living and working in an uncongested environment. Despite challenging national economic conditions, New Kent has maintained population growth, business investment, and positive economic activity.

With its four I-64 Exits in Eastern Central Virginia, New Kent's geographic location in the Mid-Atlantic is convenient for warehouse/transportation, industrial/manufacturing and other diverse commercial activity. Since 1975, Richmond International Airport has evolved into one of the eastern United States most well-equipped and modern airports. Located 15 miles west of New Kent County, Richmond International Airport is the central hub for tourists visiting Virginia.

New Kent County is home to four premier golf courses, a large number of festivals, two wineries (with award winning wines) and a world class Thoroughbred and Harness Race track. New Kent is bordered on the south by the Chickahominy River and on the north and east by the Pamunkey and York Rivers. In about 30 minutes you can travel to Colonial Williamsburg, Yorktown, Jamestown and four centuries of American history. In around 90 minutes you can arrive in Virginia Beach, the Blue Ridge Mountains or the nation's capital, Washington DC. Major universities and colleges include Virginia Commonwealth University, the College of William and Mary, University of Richmond, Virginia Union University, Virginia State University, J. Sargeant Reynolds Community College, John Tyler Community College and Rappahannock Community College.

COUNTY OF NEW KENT, VIRGINIA LOCATION MAP



The County of New Kent (the “County”) is home to approximately 19,554 people. At the time of the 2010 census, the population of the County totaled approximately 18,429. The County is comprised of about 212 square miles and is located directly between two of the nation’s most dynamic MSA’s: Richmond-Petersburg and Williamsburg-Hampton Roads. It is bisected by I-64 with four high-traffic count exits, and its intersection with I-295 is just 4 miles to the west.

NEW KENT COUNTY BUDGET PROCESS AND CALENDAR

Preparation of the annual budget is a two-step process consisting of the five-year Capital Improvement Plan (CIP) and the Annual Operating Budget. Funding for the first year of the five-year CIP budget is incorporated into the Annual Operating Budget which is approved by the Board of Supervisors in May.

Capital Improvement Plan

The New Kent County annual budget process begins in September with the preparation of the Capital Improvement Plan. The plan is developed under the provisions of Section 15.2-2239 of the Code of Virginia. The CIP is a five-year planning tool that identifies: capital requirements, estimated costs, available sources of funding, and the likely future fiscal impact on County tax rates, debt capacity and financial policies. The County's CIP is developed with the full participation of County departments and constitutional offices. Departmental CIP request forms are submitted to Financial Services in October. The County Administrator meets with Department Heads to discuss individual requests, goals and objectives, service requirements and implementation strategies. The process includes a fiscal impact analysis by the County's financial advisors to assess cash flows, debt capacity, and compliance with existing bond covenants and County financial policies. The proposed CIP is submitted to the Planning Commission in November to assess compliance with the County's Comprehensive Plan. Upon review and approval by the Planning Commission, the plan is referred to the Board of Supervisors for adoption or modification, at the Board's discretion. Expenditure authority for the first year of the plan (FY14 in this case) is established by the Board of Supervisors, with the adoption of the fiscal year operating budget. In order to distinguish capital projects from operating expenses, the County defines a capital expenditure as facilities, equipment or services that are valued at \$25,000 or greater with an expected lifespan of at least five years. The plan also provides for the scheduled replacement of vehicles and computers, which do not necessarily satisfy the \$25,000 threshold. This process ensures that vehicle and computer replacements are based on established policies and that the County considers current and future needs on an annual basis.

The goals of the Capital Improvement Plan budget process include:

- Develop a capital improvement plan consistent with the County's Comprehensive Plan.
- Provide a routine process and procedure that promotes an informed decision-making process to identify and evaluate the current and future capital requirements of the County.
- To preserve and improve the capital assets of the County through a systematic process of construction, rehabilitation and maintenance. This process requires that the County schedule major renovations and modifications at the appropriate time in a facility's life-cycle that enhance the efficiencies of existing systems and result in a reduction in the cost of governmental operations.
- A process that balances the goals and objectives of the County against conditions and needs in order to efficiently allocate limited resources to competing priorities.
- Enhance the County's ability to develop, improve and maintain levels of service in the community; plan for future government or community facilities; establish reserve funds for emergency needs; and finally, to access future financing opportunities and consequences.

Annual Budget Process

The County Administrator conducts an annual budget kick-off meeting in November. Budget submission packages are emailed to County departments and outside agencies, and are due to the Department of Financial Services in January. The Budget Team meets with Department Heads to discuss individual requests, goals and objectives, and service requirements. The Budget Team consists of the County Administrator, the Director of Financial Services, Assistant Director of Financial Services, and a County Department Head. Before submission of a draft budget to the Board of Supervisors, the County Administrator convenes a meeting of the County Finance Committee to discuss funding challenges, service requirements and to solicit feedback.

In early March, the County Administrator submits a draft budget to the Board of Supervisors for consideration. This is a working document intended to facilitate Board work sessions to establish a blueprint for a funding and expenditure plan. The draft budget is simply a printout of departmental line-item budget totals and does not include the wide array of information reflected in the adopted budget. A proposed budget is issued in April, and a public hearing is held in May to inform residents and to obtain citizen input. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to the particular fund. The proposed and adopted budgets also include funding for the first year of the five-year Capital Improvement Plan.

Fiscal Year 2013-14 Budget Calendar	
CIP - Distribute Departmental Request Forms	09/12/12
CIP - Kick-off Meeting	10/01/12
CIP – Request Forms Due to Finance	10/15/12
CIP - Department Head Interviews	10/18-11/02/12
FY14 Budget – BOS Budget Retreat	11/08/12
CIP - Present to Planning Commission	11/19/12
FY14 Budget - Kick-off Meeting	11/28/12
FY14 Budget - Distribute Submission Package to Departments	11/29/12
CIP – Public Hearing Advertisement Submitted	12/03/12
CIP - Public Hearing (Planning Commission)	12/17/12
FY14 Budget - Personnel Request Forms Due to Personnel/Finance	01/07/13
FY14 Budget – Dept. Operational Budgets Due to Finance	01/11/13
FY14 Budget – Dept. Head Meetings with Budget Team	1/16 - 2/1/13
FY14 Budget – BOS Presentation	03/11/13
FY14 Budget –BOS Work Session	03/27/13
FY14 Budget – Public Hearing Advertisement Submitted	04/25/13
FY14 Budget - Public Hearing	05/13/13
FY14 Budget - Adopted	05/29/13

BASIS OF BUDGETING AND FUND STRUCTURE

Budgets are adopted on a basis consistent with generally accepted accounting principles. Government funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Proprietary and Fiduciary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred.

The appropriations resolution places legal restrictions on expenditures at the functional level. Formal budgets are legally adopted for the governmental funds, which include the General, Airport, Human Services, Debt Service, Social Services and Capital Projects Funds of the primary government and component unit – School Board. Budgetary integration is employed as a management control device during the year, and budgets are monitored and reported to the Board of Supervisors on a monthly basis. With the exception of payroll, the County Administrator is authorized to transfer line-item amounts within departmental budgets. All other budget transfers must be approved by the Board of Supervisors. The component unit School Board is authorized to transfer budgeted amounts within the school system's categories unless the transfer crosses functions. The County Administrator submits a proposed operating and capital budget for the fiscal year to the Board of Supervisors, which becomes effective July 1st of the following year. The operating and capital budgets include proposed expenditures and the means of financing. Public hearings are required to be conducted to obtain citizen comments. Prior to June 30th, the budget is legally enacted through passage of an appropriations resolution.

Appropriations lapse on June 30th for all County departments. Supplemental appropriations are made as necessary throughout the year. Encumbrances and reserved fund balances outstanding at June 30th are re-appropriated in the succeeding year on a case-by-case basis.

Fund Structure

The budget and the Comprehensive Annual Financial Report of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. See the fund structure overview schedule at the conclusion of this section.

Governmental Funds

Governmental funds are those through which most governmental functions of the county are financed. These include General, Special Revenue, Airport, Debt Service, and Capital Projects Funds.

General Fund

The General Fund is the primary operating fund of the County. This fund is used to account for and report all financial transactions and resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income. A significant part of the General Fund's revenues is used principally to finance the operations of the Component Unit School Board. The General Fund is considered a major fund for fund reporting purposes.

Airport Fund

The Airport is not considered a special revenue or enterprise fund, but the County has determined that the results of operations should be reported separately.

Debt Service Fund

The Debt Service Fund accounts for and reports financial resources that are restricted, committed, or assigned to the expenditure for principal and interest. Debt service funds are used to report financial resources being accumulated for future debt service. Payment of principal and interest on the County and school system's general long-term debt financing is provided by appropriations from the General, Capital Projects and Airport Funds.

Capital Projects Fund

The Capital Projects Fund accounts for and reports financial resources that are restricted, committed or assigned to expenditures for capital outlays, except for those financed by proprietary funds or for assets held in trust for individuals, private organizations, or other governments. The County also reports the School Construction Fund as a major Capital Projects Fund.

Special Revenue Fund

Special Revenue Funds account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to expenditures for specified purposes other than debt service or capital projects. Human Services (Comprehensive Services Act) is reported as the County's only Special Revenue Fund.

Proprietary Funds

Account for operations that are financed in a manner similar to private business enterprises. The Proprietary Fund measurement focus is upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Enterprise Funds which distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The County's Enterprise Funds consist of the Water and Sewer Fund and Bottom's Bridge Service District.

Fiduciary Funds

Fiduciary and Agency Funds account for assets held by the County in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include Agency Funds. Agency Funds utilize the accrual basis of accounting. The County's Agency Funds include amounts held for others in a fiduciary capacity, which includes social services clients.

School Board (Component Unit)

Discretely Presented Component Units - School Board members are elected by the citizens of New Kent County. The School Board is responsible for the operations and management of the County's School System. Although the School Board is fiscally independent, the County provides significant funds for operations, debt service and capital procurements. The School Board does not issue a separate financial report. The results of operations for the School Board are presented as a discrete presentation in the County's Comprehensive Annual Financial Report.

Fund Balance Components

A. **Components of Fund Balance** - Effective for the fiscal years ending June 30, 2011, fund balance relative to governmental funds shall consist of the following components.

- **Nonspendable Fund Balance** – includes amounts that cannot be expended as they are either: (a) in nonspendable form; or, (b) legally or contractually required to be maintained intact by the governmental entity. Items in a nonspendable form include inventories and prepaid items. The corpus of an endowment is an example of an amount that is legally or contractually required to be maintained intact and is not available for expenditure.
- **Restricted Fund Balance** – Amounts that are legally constrained for a specific purpose by external parties, constitutional provisions, bond indenture, or enabling legislation. External parties include creditors, grantors, contributors or laws and regulations. Enabling legislation includes any act of law or regulation that authorizes the government to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purpose stipulated in the enabling legislation. An act of law can originate external to the government or be self imposed through the enactment of an ordinance by the governmental body. The expenditure of resources restriction must originate within the enabling legislation; whereas, funds restricted outside originating legislation will be considered committed or assigned.
- **Committed Fund Balance** – Amounts constrained for a specific purpose by the Board of Supervisors using the highest level of decision-making authority. Removal of the constraint would require another action by the Board of Supervisors. Commitments must be established or removed by the Board of Supervisors prior to the end of the fiscal year (June 30th) for which the constraint or removal of constraint is desired.
- **Assigned Fund Balance** – Amounts constrained for a specific purpose by the County Administrator. Assignments shall not create a deficit in any fund or segment of fund balance.
- **Unassigned Fund Balance** – Amounts not classified as nonspendable, restricted, committed, or assigned as noted above. The General Fund is the only fund that would report a positive unassigned fund balance.

B. ***Order of Expenditure Within Fund Balance*** – In circumstances where amounts are expended for which restricted and unrestricted (Committed, Assigned, and Unassigned) amounts are available, the order of expenditure shall be restricted, committed, assigned and unassigned.

C. **Unassigned Fund Balance Reserve Requirement** – The Unassigned Fund Balance shall reflect a balance not to exceed 15% of total budgeted General Fund revenues as reflected in the budget document ending June 30th of the current year. All amounts in excess of the 15% minimum requirement shall be transferred to the Capital Projects Fund not later than December 31st, annually.

Funds transferred to the Capital Projects Fund shall serve as a “Committed” reserve to fund the future capital requirements of the County. During the annual budget process, the Board of Supervisors may appropriate a portion of the reserve balance for the procurement of capital improvements in the coming year. As a “Committed” reserve, Board action would be required for the appropriation of the reserve balance for non-capital expenditures.

The County Board may, from time-to-time, appropriate undesignated fund balances that will reduce available fund balances below the 15% “Unassigned Fund Balance Reserve Requirement” policy for purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances the Board will adopt a plan to restore the available fund balance to the 15% policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.

Proprietary Funds – Net Assets consists of “Invested in capital assets net of related debt” and “Unrestricted”. Generally, unrestricted net assets are available for appropriation and expenditure.

Fund Structure Overview

Governmental Funds (Modified Accrual Basis)		Proprietary Funds (Accrual Basis)	Fiduciary Funds (Accrual Basis)
• General Fund	• Schools - Component Unit	• Public Utilities	• Special Welfare
• Airport Fund	• School Cafeteria	• Bottoms Bridge Service District	• SSI Dedicated
• Special Revenue Fund - CSA	• Local Department of Social Services		
• Debt Service	• VA Wireless E-911 Fund		
• Capital Projects	• Computer Replacement		
• School Construction	• Grant Funds		

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
CHANGES IN FUND BALANCE**

Description	FY12 Actual *2	FY13 Adopted	FY14 Adopted
General Fund			
Revenues	\$ 34,697,774	\$ 33,484,243	\$ 35,300,929
Expenditures	34,665,937	33,484,243	35,300,929
Change in Fund Balance	31,837	-	-
Actual & Projected Beginning Fund Balance	7,722,584	7,754,421	7,754,421
Actual & Projected Ending Fund Balance *1	\$ 7,754,421	\$ 7,754,421	\$ 7,754,421
Social Services			
Revenues	\$ 1,248,115	\$ 1,261,025	\$ 1,346,234
Expenditures	1,248,115	1,261,025	1,346,234
Change in Fund Balance	-	-	-
Actual & Projected Beginning Fund Balance	-	-	-
Actual & Projected Ending Fund Balance *1	\$ -	\$ -	\$ -
Capital Improvements & School Construction Funds			
Revenues	\$ 5,338,572	\$ -	\$ 5,000,000
Expenditures	6,224,381	2,404,439	7,730,091
Change in Fund Balance	(885,809)	(2,404,439)	(2,730,091)
Actual & Projected Beginning Fund Balance	16,324,869	15,439,060	13,034,621
Actual & Projected Ending Fund Balance *1	\$ 15,439,060	\$ 13,034,621	\$ 10,304,530
CSA - Human Services Fund			
Revenues	\$ 661,142	\$ 1,612,636	\$ 1,737,101
Expenditures	958,162	1,612,636	1,737,101
Change in Fund Balance	(297,020)	-	-
Actual & Projected Beginning Fund Balance	297,020	-	-
Actual & Projected Ending Fund Balance *1	\$ -	\$ -	\$ -
Va Wireless E-911			
Revenues	\$ 40,847	\$ 200,522	\$ 129,642
Expenditures	49,019	200,522	129,642
Change in Fund Balance	(8,172)	-	-
Actual & Projected Beginning Fund Balance	15,585	7,413	7,413
Actual & Projected Ending Fund Balance *1	\$ 7,413	\$ 7,413	\$ 7,413
Debt Service Fund			
Revenues	\$ 5,392,186	\$ 5,356,270	\$ 5,770,393
Expenditures	5,691,375	5,656,270	6,070,393
Change in Fund Balance	(299,189)	(300,000)	(300,000)
Actual & Projected Beginning Fund Balance	1,531,507	1,232,318	932,318
Actual & Projected Ending Fund Balance *1	\$ 1,232,318	\$ 932,318	\$ 632,318

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
CHANGES IN FUND BALANCE**

Description	FY12 Actual *2	FY13 Adopted	FY14 Adopted
Airport Fund			
Revenues	\$ 543,560	\$ 885,740	\$ 324,233
Expenditures	319,558	885,740	324,233
Change in Fund Balance	224,002	-	-
Actual & Projected Beginning Fund Balance	101,145	325,147	325,147
Actual & Projected Ending Fund Balance *1	\$ 325,147	\$ 325,147	\$ 325,147
Computer Fund			
Revenues	\$ 71,995	\$ 200,100	\$ 165,100
Expenditures	98,614	200,100	165,100
Change in Fund Balance	(26,619)	-	-
Actual & Projected Beginning Fund Balance	82,456	55,837	55,837
Actual & Projected Ending Fund Balance *1	\$ 55,837	\$ 55,837	\$ 55,837
Schools (Includes Food Service)			
Revenues	\$ 25,873,695	\$ 26,029,109	\$ 27,464,244
Expenditures	25,905,924	26,029,109	27,464,244
Change in Fund Balance	(32,229)	-	-
Actual & Projected Beginning Fund Balance	487,584	455,355	455,355
Actual & Projected Ending Fund Balance *1	\$ 455,355	\$ 455,355	\$ 455,355
Public Utility Fund			
Revenues	\$ 3,844,478	\$ 3,838,277	\$ 3,909,035
Expenditures	3,588,486	4,917,080	5,548,902
Change in Net Assets	\$ 255,992	\$ (1,078,803)	\$ (1,639,867)
Actual & Projected Beginning Net Assets	69,147,997	69,403,989	68,325,186
Actual & Projected Ending Net Assets	\$ 69,403,989	\$ 68,325,186	\$ 66,685,319
Bottoms Bridge Service District			
Revenues	\$ 707,954	\$ 1,118,502	\$ 1,084,253
Expenditures	1,026,936	1,118,502	1,084,253
Change in Net Assets	(318,982)	-	-
Actual & Projected Beginning Net Assets	5,296,115	4,977,133	4,977,133
Actual & Projected Ending Net Assets	\$ 4,977,133	\$ 4,977,133	\$ 4,977,133
Total - All Funds *3			
Revenues	\$ 78,420,318	\$ 73,986,424	\$ 82,231,164
Expenditures	79,776,507	77,769,666	86,901,122
Change in Fund Balance	(1,356,189)	(3,783,242)	(4,669,958)
Actual & Projected Beginning Fund Balance	101,006,862	99,650,673	95,867,431
Actual & Projected Ending Fund Balance *1	\$ 99,650,673	\$ 95,867,431	\$ 91,197,473

COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
CHANGES IN FUND BALANCE

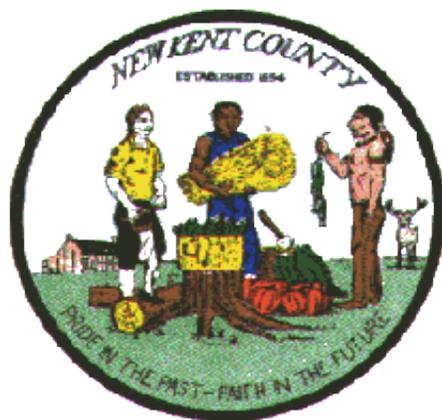
Description	FY12 Actual *2	FY13 Adopted	FY14 Adopted
*1 - Includes total fund balance which consists of Nonspendable, Restricted, Committed, Assigned and Unassigned.			
*2 - Per the June 30, 2012 Audited Financial Statements			
*3 - Transfers were not eliminated to better reflect the change in fund balance.			

New Kent County 2008

<p><u>Vision For The Future of New Kent County</u></p> <p>New Kent County will remain a distinctive community for our citizens; celebrating our heritage, preserving our rural character and quality of life, but welcoming to visitors, business and industry.</p>
<p><u>Daily Mission Statement</u></p> <p>Provide the citizens of New Kent County the highest quality government services in a customer-focused, competent, professional, ethical, efficient and fiscally-responsible manner.</p>

<p><u>Fundamental Citizen Service</u> Public Safety, Health and Welfare</p>		<p><u>Fundamental Citizen Service</u> Quality Education</p>		
<p><u>Goal Statement</u></p> <p>To maintain a safe, secure, healthy and compassionate community</p>		<p><u>Goal Statement</u></p> <p>To provide a high level of resources to support quality education in New Kent County</p>		
<p><u>Path to Achievement</u></p> <p>Strengthening Fiscal Resources</p>	<p><u>Path to Achievement</u></p> <p>Community Assets & Amenities</p>	<p><u>Path to Achievement</u></p> <p>Employees</p>	<p><u>Path to Achievement</u></p> <p>Land Use Planning</p>	<p><u>Path to Achievement</u></p> <p>Economic Development & Tourism</p>
<p><u>Goal Statement</u></p> <p>To manage County monetary resources in a responsible manner with full and transparent accountability; to develop and recommend fiscal programs and practices which assist the implementation of the County's vision and goals.</p>	<p><u>Goal Statement</u></p> <p>To provide public amenities and facilities, which are well-maintained, aesthetically pleasing, and complimentary to the County's environment; and offer diverse recreational opportunities.</p>	<p><u>Goal Statement</u></p> <p>To hire and retain qualified employees and provide them with educational opportunities which allows them to grow in their areas of responsibilities.</p>	<p><u>Goal Statement</u></p> <p>To maximize economic potential while minimizing environmental, visual, social, and fiscal impacts by ensuring land development occurs in accordance with the Comprehensive Plan.</p>	<p><u>Goal Statement</u></p> <p>To support existing businesses and promote high quality economic growth in accordance with the Comprehensive Plan. To actively promote tourism opportunities utilizing our historic and natural resources, and tourism venues.</p>

<p><u>Values</u></p> <p>Citizens – We value the opinions and perspectives of our citizens. Quality of Life – We are committed to balanced growth that protects the environment, preserves our rural integrity, yet increases the tax base. Employees – County employees are the touch point between the citizens and their government. We respect our employees' dedication, encourage their initiative, and will support their service to the public. Continuous Improvement – We embrace change, creativity, and new initiatives that enhance our services. Leadership and Professionalism- We strive to fulfill our responsibilities in a positive, professional, ethical and respectful manner, always committed to putting the good of the County first.</p>



New Kent

C O U N T Y • V I R G I N I A

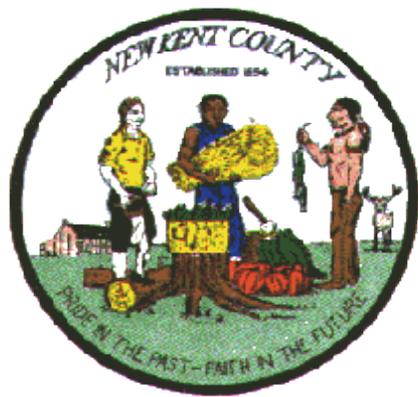


A GREAT PLACE TO GROW

FISCAL YEAR 2013-14 ADOPTED BUDGET

Section B

County Administrator's Budget Message



County Administrator's Proposed Budget Message

To: The Members of the Board of Supervisors

I am pleased to forward to you New Kent County's Adopted Budget for Fiscal Year 2014 (FY14), which includes information on expected revenues and planned expenditures for each of the County's major funds. With the assistance of the Budget Management Team and Finance Committee, hard work has been put into developing a budget that emphasizes the Board's priorities.

The FY14 Adopted Budget was developed with the Board of Supervisors' goal of maintaining service levels while working within existing resources. As the Budget Management Team worked through the budget process, the following principles served as the foundation for our decision making process:

- Employ a balanced approach in addressing historic revenue reductions and expenditure increases
- Maintain County fees at FY13 levels, where possible
- Utilize existing cash reserves for capital projects
- Work with our School System to maintain educational excellence and to address the need for additional elementary classrooms
- Maintain public safety and social services during a period of increasing demand for services
- Promote and maintain a business friendly environment within the County

As has been the case for the last few years, the FY14 budget was challenging as the County continues to recover from a near perfect storm of revenue reductions and expenditure increases in recent years. Last year, (FY13) the County dealt with a 17.82 percent reduction in real estate property values resulting from the January 1, 2012 reassessment, which equated to a \$3.2 million reduction in real estate tax revenues. We were also notified last year that the School Board budget reflected a \$2.7 million deficit due to a decrease in state funding, reductions to federal grants, increased enrollment costs and unfunded mandates. It was clear early on that a balanced approach was needed to address the combined \$5.6 million deficit; that revenue increases alone would place an undue burden on our Citizens, many of which are struggling to make ends meet in an environment of high unemployment and rising gas prices. In order to balance the FY13 budget, the County cut approximately \$820,040 from departmental budgets, and recommended that the Board of Supervisors adopt a revenue neutral approach to the reduction in property values. Under the revenue neutral approach, the County adopted a real estate rate that approximates revenues billed for the December 5, 2011 due date, thereby leaving individual real estate bills basically unchanged. While not perfect, this approach provided the best opportunity for the County to partially address a deficit of historic proportions while minimizing the overall impact on our Citizens. In order to provide some tax relief to Citizens while maintaining critical County functions, the Board of Supervisors approved an \$0.81 real estate rate, which was \$0.01 below the revenue neutral rate of \$0.82. Although the County increased School funding by \$1 million, the School Board was left to eliminate a FY13 operating deficit totaling approximately \$1.7 million. This deficit was partially addressed with the institution of four furlough days for each employee in the School system, which equated to an approximate 2% reduction in salary.

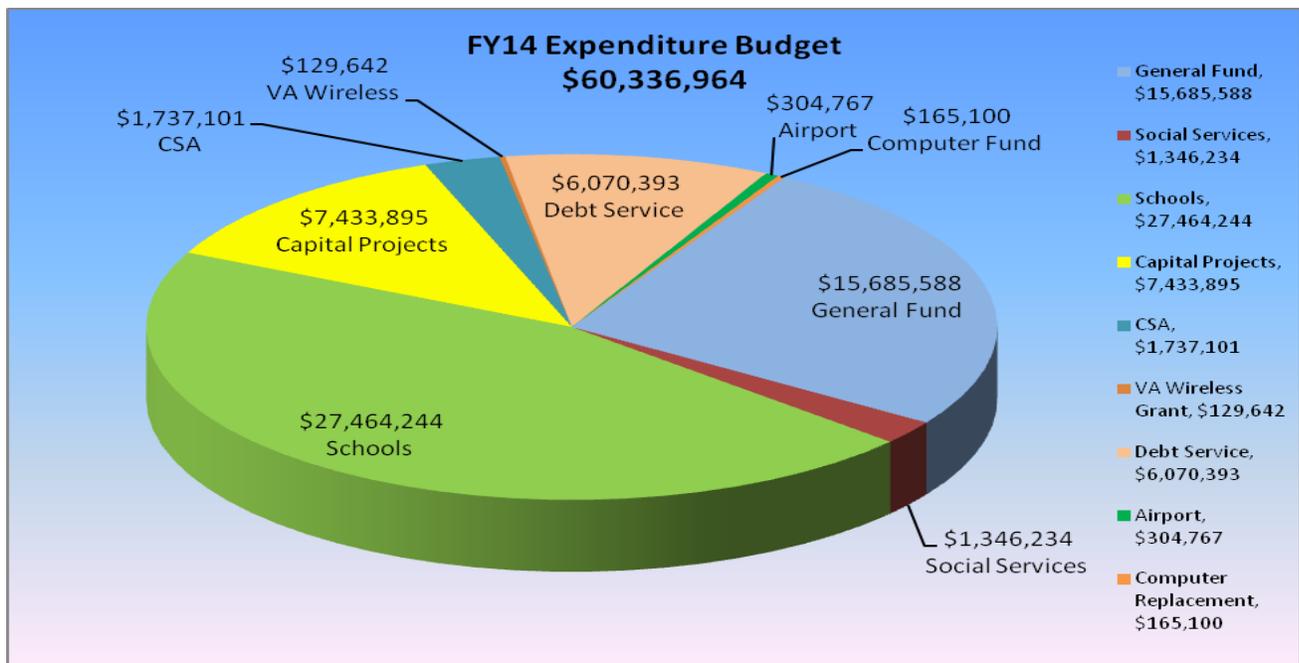
For FY14 there will not be sufficient new revenues to offset continued reductions in State and Federal funds and rising costs relative to operations. Original expenditure requests exceeded available revenues by \$1,718,053, which included a preliminary School Board deficit of \$1,492,660 as they continue to recover from a prior year deficit of \$1.7 million, increased enrollment, continued revenue reductions and higher operating costs. However, the \$1,718,053 deficit did not include new County personnel requests totaling \$1,300,280, and did not provide a plan to address the immediate needs for additional elementary school classrooms. Most of the personnel requests are related to public safety positions in the areas of fire and law enforcement and are due to population growth and unfunded State and Federal mandates. While many communities experienced some contraction during the recent economic downturn, New Kent County has continued to grow which

County Administrator’s Proposed Budget Message

equates to the need for additional schools, law enforcement, inmate housing, and fire protection. All these services come with significant capital and operating costs. For example, a new \$28 million school has the potential to increase County and School Board debt service and operating cost by approximately \$3.4 million annually. Each new law enforcement officer costs the County approximately \$85,000 to hire and equip. A new firefighter costs the County approximately \$60,000 for each new position. Additional costs of this magnitude would have to be financed with the County’s largest revenue source, real estate taxes. But when you consider that a penny on the real estate tax rate equates to \$232,121 in new revenue, it is easy to understand the significant increase in the real estate tax rate that would be required to cover these additional costs. For example, the \$3.4 million debt service and operating costs for a new school would equate to a \$0.15 increase in the real estate tax rate. The real estate tax rate would have to increase approximately \$0.03 to fund the 9 new firefighter positions that were requested. To take some of the pressure off the real estate rate relative to the funding of services, the County has worked hard to attract new businesses. With the recent growth in retail establishments, the County has seen significant growth in business license, sales and meals tax revenues. However combined, these three revenue sources account for only 7% of total General Fund revenues and cannot possibly provide the additional new revenues that are required. Therefore, as was the case last year, the County has taken a balanced approach in dealing with these major issues which include expenditure reductions and new sources of revenues.

COUNTY EXPENDITURE BUDGET

The chart below denotes organizational expenditures by fund. The School and Debt Service Funds reflect \$12.5 million and \$5.3 million transfers from the General Fund. Additional transfers totaling \$826,026, \$469,605 and \$34,188 are budgeted to be made from the General Fund to the CSA, Social Services and Airport funds, respectively. The Board of Supervisors also approved a \$465,085 transfer from the General Fund to the Debt Service Fund for debt service relative to a loan to fund the construction of additional classrooms at the Historic School. Transfers have been eliminated from the originating fund to reflect the net cost of operations.



County Administrator’s Proposed Budget Message

GENERAL FUND EXPENDITURE BUDGET

The FY14 Adopted General Fund expenditure budget totals \$35,300,929, which reflects a \$1,816,686 increase over the FY13 budget of \$33,484,243. The schedule below summarizes the major expenditure increases and decreases when compared to FY13.

FY13 General Fund Expenditure Budget	\$33,484,243
Personnel – Includes 2% COLA , New Positions and 12.1% Insurance Increase	504,227
Departmental Requests – Operating (FY13 Cuts totaled \$820,040)	5,419
Transfer to Schools	800,000
Transfer to Social Services	34,482
Transfer to CSA	55,922
Transfer to Debt Service	(50,962)
Transfer to Debt Service-Elementary School Renovation Reserve	465,085
Transfer to Airport	2,513
Total FY14 General Fund Expenditure Budget	\$35,300,929

- Personnel Costs** - The budget reflects a 2% salary cost of living increase for most full-time and part-time County employees (including employees of Constitutional Officers) to be effective July1, 2013. In accordance with specific legislation enacted by the General Assembly, Constitutional Officers, County Registrar, and Local Department of Social Services (LDSS) employees will receive a 3% cost of living increase to be effective August 1, 2013. While Constitutional Officers’ employees are on the County’s pay plan, Constitutional Officers, County Registrar, and LDSS employees are not, and therefore, do not receive salary increases approved by the Board of Supervisors. Salary increases for Constitutional Officers, County Registrar and LDSS employees must be approved by the General Assembly. The General Assembly directed that Assistant Commonwealth’s Attorneys receive a July 1, 2013 salary adjustment of \$3,308, and a 2% salary increase to be effective August 1, 2013. Since this position is on the County’s pay plan, the 2% salary increase was effective July 1, 2013. In total County salary increases total \$224,349, of which, \$22,804 is related to Public Utilities.
- New Positions** - The budget includes a variety of new positions and salary adjustments resulting from County growth, promotions and unfunded mandates. The two Environmental Inspectors and three positions in the Sheriff’s Office are the result of new State and Federal regulations relative to storm water and the Affordable Care Act for which no new funds were awarded to the County. The Fire positions reflect County growth and the need to adequately staff existing facilities with full-time staff. It is anticipated that the firefighter positions will be funded by a new SAFER grant that will provide 75% funding for two years. The School Resource Officer will be assigned to George Watkins Elementary School, which does not have an officer assigned to the school. The budget also includes funds to reinstate an Administrative Assistant position for the Office of Comprehensive Services (OCS) and to upgrade the Parks and Recreation Administrative Assistant from part-time to full-time.

County Administrator’s Proposed Budget Message

Environmental - Senior Environmental Compliance Inspector (May 2014 Hire Date)	\$ 8,792
Environmental - PT Environmental Technician (25 Hrs/Wk, \$12, 26 Wks)	8,684
CSA - Administrative Assistant (7/1/2013 Hire Date)	50,395
Fire - Two Firefighter-Oct. 2013 Hire Date (75% SAFER Grant Revenue \$61,274)	81,698
Fire - Position Upgrade to Captain	12,766
Fire - Position Upgrade and Reclass from Fire to Communications	(12,520)
P&R - Upgrade Admin. Assistant from PT to FT (Net Cost) - Effective 7/1/2013	21,823
Sheriff - School Resource Officer - GWES (7/1/2013 Hire Date)	51,530
Sheriff - Courts Deputy (Affordable Care Act compliance) - Net of PT salaries	9,522
Sheriff - Courts Deputy (Affordable Care Act compliance) - Net of PT salaries	9,521
Sheriff - Comm Officer (Affordable Care Act compliance) - Net of PT salaries	5,992
Sheriff - Promotions	38,262
Salary Adjustment - Recruitment & Existing Personnel	11,086
Public Utility - Promotion (Completion of Class III License)	9,396
Total	\$ 306,947

- **Employee Health Insurance** – The budget reflects \$124,236 total cost for a 12.1% increase in employee health insurance. Of this amount, \$13,008 will be funded by Public Utilities, and supported by user fees.
- **School Board Transfer** – The adopted budget reflects an additional \$800,000 transfer for School operations. This transfer reflects approximately 59.2% of total new FY14 estimated revenues, excluding the additional \$465,085 transfer to Debt Service for new elementary school classrooms. The percentage increases to 69.6% with the \$465,085 transfer included.
- **Transfer to Debt Service - Elementary School Renovation Reserve** – The adopted budget includes a \$0.04 increase in the real estate tax rate. Of this amount, \$0.02 will be allocated to the County’s operating budget, and the remaining \$0.02 will be designated for the future renovation of the Historic School to provide additional elementary classrooms. As indicated above, continued growth in the County necessitates the need for a new elementary school which would cost approximately \$28 million. Principal and interest on the new school would total approximately \$2 million annually over the next 20 years, and the County would have to provide funding for additional annual operating costs estimated at \$1.4 million by the Schools. In total, real estate rates would have to increase \$0.15 to provide sufficient funds for the new debt service and additional operating costs. Recently the Board of Supervisors developed a plan to forego the construction of a new elementary school in favor of renovating the existing Historic School at a substantially lower cost. Although we are early in the discovery and planning process, the proposal may result in significant savings and curtail the amount of tax increase that would otherwise be necessary. The \$0.02 provides the initial foundation for this project, or the construction of a new elementary school.

County Administrator's Proposed Budget Message

EXPENDITURES - OTHER FUNDS

- **Department of Social Services** – The DSS FY14 Budget totals \$1,346,234, which equates to an \$85,209 increase over the current year budget of \$1,261,025. A total of \$50,399 of this increase is related to program costs relative to an expanding case load due to population growth in the County. The County's transfer to this fund increased \$34,482.
- **Capital Improvement Fund** – The FY14 budget for this fund totals \$7,730,091, compared to \$2,404,439 for FY13. The largest increase pertains to a \$5 million renovation of the Historic School to provide additional classrooms for elementary students. The \$850,000 for a County computer system, reflected in the FY14 proposed budget, was moved from FY14 to FY15 by the BOS at their May 29, 2013 meeting. Other notable projects include \$450,000 for the Courthouse HVAC and \$370,672 for school buses. Spending for the \$350,000 New Kent Elementary School renovation was realigned by the BOS at their May 29, 2013 meeting to provide \$30,000 for a needs assessment and \$320,000 for renovations. The \$5 million Historic School project will be debt funded. The remaining capital projects will be funded with existing cash reserves on deposit in the Capital Projects Fund.
- **Human Services Fund (CSA)** – The Comprehensive Services Act is a Virginia law designed to help troubled youths and their families. State and local agencies, parents and private service providers work together to plan and provide services for children who have serious emotional or behavioral problems; who may need residential care or services beyond the scope of standard agency services; who need special education through a private school program; or who receive foster care services.

The adopted FY14 Budget totals \$1,737,101, which represents a \$124,465 increase over the current year budget of \$1,612,636. Predicting service costs for at-risk youth is not an exact science, as the cost of services is influenced by a wide array of laws, regulations, and service factors. Residency determines financial responsibility. Although the County has seen a downward trend in total annual costs in recent years, it is only prudent to maintain a level of funding consistent with unforeseen contingencies. The increase also includes funds to reinstate an Administrative Assistant position that was eliminated when direct reporting for the office was moved from the Director of Social Services to the County Administrator.

- **Virginia Wireless E911 Fund** – This fund was established to account for annual operating and capital grants received from the Virginia Wireless E-911 Services Board. The FY14 Budget reflects a \$70,880 decrease which is directly related to a FY13 grant that was not renewed.
- **Debt Service Fund** – The Debt Service Fund accounts for and reports financial resources that are restricted for the payment of principal and interest on County and School related debt. For FY14 principal and interest payments on County and School related debt total \$5,585,842. Of this amount, \$5,285,842 will be provided by a transfer from the General Fund, with \$300,000 provided by cash reserves available in the Debt Service Fund. It is anticipated that the County will continue to appropriate \$300,000 annually through FY16; at which time, available cash reserves will be exhausted. The FY17 transfer from the General Fund to the Debt Service Fund will increase \$300,000, resulting in a reduction in funds available for general fund appropriation. The County will have to find resources to make up this \$300,000 difference.

Debt Service Funds can also be used to account for the establishment of cash reserves for future debt service payments. For example, the annual \$300,000 appropriation of cash reserves discussed in the

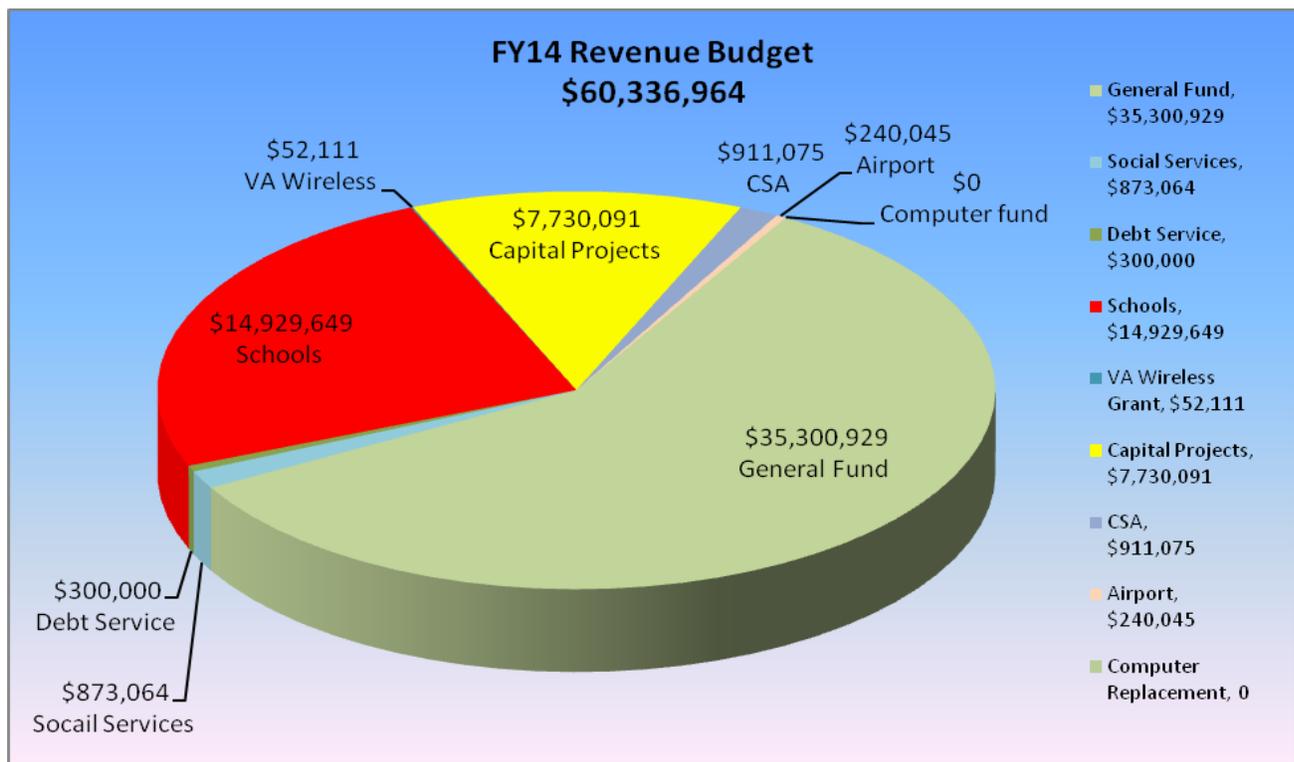
County Administrator’s Proposed Budget Message

paragraph above was made possible several years ago when the BOS set aside \$0.06 of the real estate tax for future debt service payments relative to major school construction projects. The FY14 Budget sets aside \$0.02 of the FY14 tax increase of \$0.04 for the payment of future debt service payments relative to the possible renovation of the Historic School to provide additional elementary classrooms. The \$0.02 equates to a FY14 transfer of \$465,085.

- **Airport Fund** – Overall, the FY14 Airport budget reflects a decrease of \$561,507. All of this decrease is relative to capital projects reflected in the FY13 budget. The operating budget decreased \$15,189 primarily due to a decrease in gasoline procurements. The County’s transfer to this fund, which totals \$34,188, increased \$2,513.

COUNTY REVENUE BUDGET

The chart below denotes organizational revenues by fund. Transfers have been eliminated to reflect net resources. The Computer Replacement Fund is entirely supported by a \$165,100 transfer from the Capital Projects Fund, and therefore, reflects a zero balance. The Debt Service Fund is funded by a \$5,285,842 transfer from the General Fund and \$300,000 of fund balance. The FY14 School expenditure budget, which totals \$27,464,244, reflects a \$12,534,595 transfer from the General Fund which has been eliminated from the \$14,929,649 revenue budget below. The \$14,929,649 consists primarily of state and federal revenues. The Social Services and CSA Funds are supported by \$469,605 and \$826,026 transfers from the General Fund, respectively. The \$911,075 for CSA and \$873,064 for Social Services below are primarily made up of state and federal funds. The Capital Projects Fund reflects loan funds of \$5 million and the appropriation of fund balance totaling \$2,730,091. The loan proceeds will be used to renovate the Historic School to provide additional elementary classrooms.



County Administrator’s Proposed Budget Message

GENERAL FUND REVENUE BUDGET

The FY14 Adopted General Fund revenue budget totals \$35,300,929, which reflects a \$1,816,686 increase over the FY13 budget of \$33,484,243. The schedule below summarizes the major increases and decreases when compared to FY13.

<u>FY13 General Fund Revenue Budget - Adopted</u>	\$ 33,484,243
Real Estate - Rate Increase from \$0.81 to \$0.85 (97% Collection Rate). Of this total, \$884,476 is related to the \$.04 tax increase, leaving \$135,905 from growth in assessments.	1,020,381
Public Service Corporation - Reflects RE Rate Increase (\$44,016 due to \$0.04 RE Rate)	250,299
PP Taxes (10.73% Assessment Increase) - Due to Population/Economy (94% Col Rate)	355,893
Sales Taxes - Reflects a 6.5% Increase Due to New Retail & Economy	105,718
Consumption Taxes	(6,000)
Business License Tax - New Businesses & Improving Economy	42,050
Vehicle Licenses - Population	8,000
Bank Stock Taxes - TARP Payback and Reduction in Capital due to Economy	(11,000)
Recordation Tax	21,660
Meals Tax - Reflects 7% Increase Due to New Retail & Improving Economy	72,822
Permits & Licenses - Improving Housing Sector	28,772
Investment Earnings & Property - Decreasing Cash Balance due to Completion of Projects	(50,362)
Charges for Services	10,228
Misc Revenue	(1,600)
OTB & Recreation - Based on the # of OTB Sites & Economy	(24,200)
Recovered Costs - Primarily Fire Recoveries	28,350
Commonwealth of Virginia - We Are Waiting For GA to Report FY14 Totals	36,401
Federal - SAFER Grant - FY14 reflects 2 new positions to be funded by SAFER at 75% of salary (Net change \$150,000 for FY13 minus \$61,274 for FY14)	(88,726)
Other	18,000
Total New Revenues - General Fund	\$ 35,300,929

- **Real Estate** – The budget reflects a \$0.04 increase in the real estate tax rate from \$0.81 to \$0.85, and a 97% collection rate. Of this amount, \$0.02 will be allocated to the County’s operating budget, and the remaining \$0.02 will be transferred to the Debt Service Fund and designated for the future renovation of the Historic School to provide additional elementary classrooms. Overall, real estate assessment values increased 2.78%; a pattern that should continue given the recent and continued commercial, retail and housing development in the County.
- **Personal Property** - Personal Property assessments reflect a 10.73% increase, which is consistent with the recent residential activity within the County and the improving economy. We anticipate that this trend

County Administrator's Proposed Budget Message

will continue into the foreseeable future. Due to continued uncertainty in the economy, the collection rate remains at 94%.

- **Sales Tax** – This revenue source is expected to increase 6.5% given the number of new retail establishments that have opened in the County. This trend should continue as there are several new businesses currently in the pipeline.
- **Business License Tax** – This revenue source is directly related to the number of businesses locating in the County and the improving economy. We expect to see this trend continue.
- **Meals Tax** – Meals tax receipts are expected to reflect strong growth into the foreseeable future. The County continues to be a magnet for new retail establishments.
- **Recordation Tax** – It is expected that recordation tax receipts will continue to reflect strong growth due to the substantial residential, commercial and retail development in the County.
- **Investment Earnings** – The decline is directly related to the current interest rate environment, but more importantly, it is due to the spend-down of cash reserves relative to prior year construction debt issues. Although the overall interest rate environment has declined due to Federal Reserve money supply policy, the County Treasurer has locked in very competitive rates that are benefiting the financial position of the County.
- **Off Track Betting (OTB)** – Receipts relative to the revenue source are directly related to the numbers of OTB sites and the economy and have continued to decline in recent years. As the economy improves and the unemployment rate declines, hopefully we will see improvement. However, any improvement could take several years to materialize.
- **Federal SAFER Grant** – The Staffing for Adequate Fire and Emergency Response (SAFER) grant program was created to provide funding directly to fire departments and volunteer firefighter interest organizations to help them increase the number of trained, "front line" firefighters available in their communities. The goal of SAFER is to enhance the local fire departments' abilities to comply with staffing, response, and operational standards established by the NFPA and OSHA. The current County SAFER grant, which began May 6, 2009, provided partial funding for six new firefighter positions on a sliding scale. Funding for this program will terminate in FY13, with the County receiving approximately \$150,000 in final receipts from the Federal government. Going forward, the County will have to provide 100% funding for these six positions, which is estimated at \$318,000. A new SAFER grant is now available for FY14, and the budget reflects 2 new firefighter positions that we anticipate will be funded at a 75% level for two years. FY14 receipts relative to this new grant should total approximately \$61,274.

Public Utility Fund - The Public Utilities budget represents the financial plan for operating and capital costs relative to water and sewer services, which are provided in certain areas of the County. This fund is financed entirely by user fees and receives no tax support from the County. The FY14 budget includes an 8% increase for water and sewer usage, but reflects no increase for connection and availability fees. The rate increase is required to finance the operating, treatment and initial capital investment associated with a system that has not realized the economies of scale of a mature public utility. Increases in fuel and commodity prices are driving the additional costs of operations. As the system matures and the County's customer base expands, future increases in operations will have a smaller impact on the bottom line, as costs will be spread over a larger customer base.

County Administrator's Proposed Budget Message

Economic Outlook

When looking at New Kent County from an economic perspective, it is important to remember that the County is primarily rural, but positioned for sufficient growth given our interstates and our location between Richmond and Hampton Roads. As indicated above, in the past few years New Kent County has experienced sufficient growth in retail establishments, and therefore, has seen significant growth in business license, sales and meals tax revenues. However, the County's tax base is still primarily supported by real estate and personal property taxes given the fact that we are still considered a bedroom community and have not achieved the correct mix of business and housing. This reliance on the real estate tax rate has presented short-term challenges in terms of financing new schools and providing personnel and infrastructure for public safety. In response to this short-term reliance on the real estate rate, the Board of Supervisors has looked for the right balance between tax increases and reductions in government operations and staff. The influx of new businesses has and continues to take pressure off the real estate tax rate, and it is only a matter of time before major retail chains and other industries locate in the County to take advantage of a well educated workforce and increasing purchasing power.

Conclusion

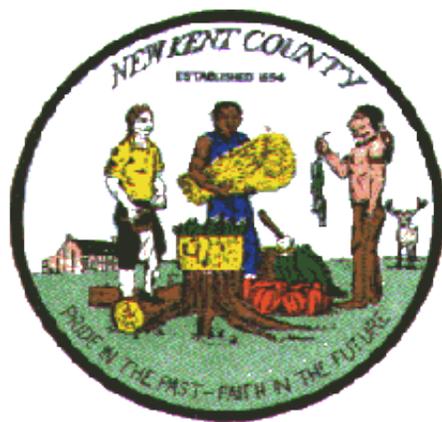
As indicated in the second paragraph, this budget was developed with the Board's goal of maintaining high quality service levels while working within existing resources. However, continued growth in the County and unfunded State and Federal mandates necessitates the construction of new schools and the hiring of additional public safety, and environmental personnel. Five of the new positions are directly related to new State and Federal requirements for which no new funding was provided by Authorities. As a result, the County must look to its largest revenue source, real estate taxes, for the funds necessary to provide critical County services that our Citizens demand of their Government. We understand that many of our Citizens have not yet realized the benefits of the economic recovery and continue to struggle to make ends meet. For this reason the County looked inward and applied additional cuts to operating budgets before considering an increase in the real estate rate. Looking forward there are signs that the real estate market is improving and we anticipate that the County will continue to benefit from the recent and continued increase in the number commercial and retail businesses locating to the area. It is our hope that these new sources of revenues will reduce the County's reliance on real estate tax revenues.

I would like to take this opportunity to thank the Board of Supervisors, the Budget Team and Finance Committee for their dedication and long hours of hard work in developing the FY14 fiscal plan.

Respectfully submitted,

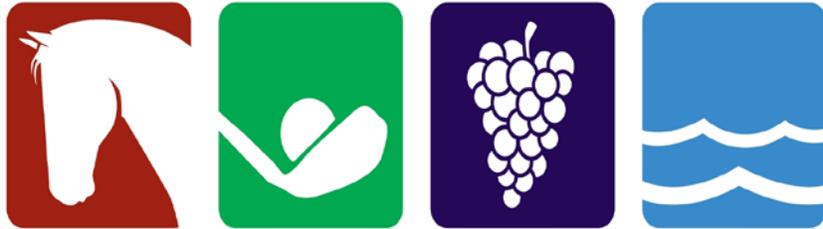
Rodney A. Hathaway

Rodney A. Hathaway
County Administrator



New Kent

C O U N T Y • V I R G I N I A

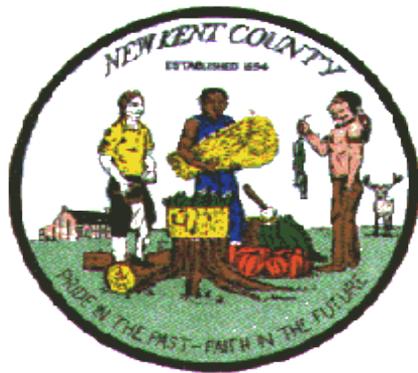


A GREAT PLACE TO GROW

FISCAL YEAR 2013-14 ADOPTED BUDGET

Section C

Revenues



**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
REVENUE TOTALS BY FUND**

Fund	Description	Actual Revenues		FY 13 Actual As of 11/20/12	FY13 Adopted	Fiscal Year 2014		Percent Incr/(Decr)
		FY 2011	FY 2012			Dept. Request	Adopted Budget	
<u>GOVERNMENTAL FUNDS</u>								
001	GENERAL FUND	\$ 33,452,850	\$ 35,017,625	\$ 13,046,812	\$ 33,484,243	\$ 34,271,325	\$ 35,300,929	5.4%
002	SOCIAL SERVICES	1,088,165	1,248,116	312,957	1,261,025	1,314,246	1,346,234	6.8%
003	SCHOOL CAPITAL PROJECTS FUND							100%
006	GRANTS							100%
007	CAPITAL IMPROVEMENTS FUND	2,971,640	5,338,572	73,019	2,404,439	8,580,091	7,730,091	221.5%
008	HUMAN SERVICES FUND (CSA/VJCCCA)	1,160,085	661,142	116,477	1,612,636	2,206,458	1,737,101	7.7%
009	VA WIRELESS E-911	172,986	40,847	2,449	200,522	128,331	129,642	-35.3%
015	LITTER FUND							100%
040	DEBT SERVICE FUND	5,430,124	5,392,186	-	5,656,270	5,605,308	6,070,393	7.3%
097	AIRPORT FUND	280,369	543,560	76,716	885,740	321,668	324,233	-63.4%
205-209	SCHOOLS (INCLUDES FOOD SERVICE)	25,670,121	25,873,695		26,029,109		27,464,244	5.5%
800	COMPUTER FUND	103,188	71,995	-	200,100	165,100	165,100	-17.5%
TOTAL BUDGET-TRANSFERS INCLUDED		70,329,528	74,187,738	13,628,430	71,734,084	52,592,527	80,267,967	11.9%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(18,554,943)	(20,307,595)	(19,931,003)	7.4%
TOTAL - GOVERNMENTAL FUNDS					53,179,141	32,284,932	60,336,964	13.5%
<u>ENTERPRISE FUNDS</u>								
098	PUBLIC UTILTY FUND	6,337,615	3,843,511	1,391,400	4,917,080	5,504,936	5,548,902	12.8%
198	BOTTOMS BRIDGE SERVICE DISTRICT	1,218,532	707,954	976,394	1,118,502	1,084,253	1,084,253	-3.1%
TOTAL BUDGET-TRANSFERS INCLUDED		\$ 7,556,147	\$ 4,551,465	\$ 2,367,794	6,035,582	6,589,189	6,633,155	9.9%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(639,202)	(475,878)	(475,878)	-25.6%
TOTAL - ENTERPRISE FUNDS					5,396,380	6,113,311	6,157,277	14.1%
<u>ALL FUNDS</u>								
TOTAL FUNDS - TRANSFERS INCLUDED					77,769,666	59,181,716	86,901,122	11.7%
TOTAL INTERFUND TRANSFERS (GOVERNMENTAL & ENTERPRISE FUNDS)					(19,194,145)	(20,783,473)	(20,406,881)	6.3%
TOTAL FUNDS - TRANSFERS EXCLUDED		\$			\$ 58,575,521	\$ 38,398,243	\$ 66,494,241	13.5%

COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT

Fund/Function/Department	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
General Fund			
General Governmental Administration			
Real Estate	\$ 18,163,156	\$ 18,204,685	\$ 19,215,066
Public Service	593,933	685,549	935,848
Personal Property	3,556,443	3,826,128	4,181,664
Machinery & Tools	7,610	6,154	6,511
Penalties & Interest	230,000	260,000	270,000
Total	<u>22,551,142</u>	<u>22,982,516</u>	<u>24,609,089</u>
Other Local Taxes			
Local Sales & Use Tax	910,000	1,080,000	1,185,718
Utility Tax	825,000	821,000	815,000
Business License & Consumption	610,000	687,000	729,050
Franchise License Tax-Cable	-	6,400	6,400
Vehicle Registration	465,000	494,000	502,000
Bank Stock	34,000	23,000	12,000
Recordation	260,000	255,000	276,660
Admissions Tax	3,500	3,900	4,200
Lodging Tax	12,300	12,300	15,000
Meals Tax (Reclassified to Gen Fund FY12)	525,000	567,000	639,822
Total	<u>3,644,800</u>	<u>3,949,600</u>	<u>4,185,850</u>
Licenses, Permits and Fees			
Animal License	23,000	23,000	23,000
Permits and Fees	284,772	270,598	299,370
Total	<u>307,772</u>	<u>293,598</u>	<u>322,370</u>
Fines and Forfeitures			
Fines and Forfeitures	212,500	226,500	241,500
Total	<u>212,500</u>	<u>226,500</u>	<u>241,500</u>
Revenues from Use of Money/Property			
Investment Income	431,157	333,157	290,587
Rental of Property	287,341	263,000	255,208
Total	<u>718,498</u>	<u>596,157</u>	<u>545,795</u>
Charges for Services			
Court Fees	91,475	95,550	95,654
Commonwealth Attorney	380	930	1,000
Reimbursable Costs-Circuit Court	57,200	59,519	61,373
Fire Recoveries	475,700	375,800	401,900
Animal Protection -Boarding	2,500	3,000	2,500
OTB and Parks & Recreation Programs	773,700	743,200	719,000
Sale of Maps	1,500	1,500	1,500
Transfer Station Revenue	41,650	43,775	52,475
Total	<u>1,444,105</u>	<u>1,323,274</u>	<u>1,335,402</u>

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
Miscellaneous			
Miscellaneous	36,600	18,100	16,500
Total	<u>36,600</u>	<u>18,100</u>	<u>16,500</u>
Recovered Costs			
Recovered Costs	74,020	14,162	16,412
Insurance Recoveries	52,000	-	-
Total	<u>126,020</u>	<u>14,162</u>	<u>16,412</u>
Revenue from the Commonwealth			
PPTRA & Misc State Revenues	2,390,483	2,385,883	2,365,249
Commonwealth Attorney Shared Cost	214,877	214,877	223,665
Sheriff Shared Costs	849,271	849,271	862,450
Commissioner of Revenue	84,992	84,992	88,298
Treasurer	80,371	80,371	81,214
Registrar	39,502	39,502	40,000
Clerk of Court	186,653	186,653	216,197
Police/Fire Grants	159,979	88,787	89,664
Total	<u>4,006,128</u>	<u>3,930,336</u>	<u>3,966,737</u>
Revenues from the Federal Government			
VDEM Grants	120,000	150,000	61,274
Total	<u>120,000</u>	<u>150,000</u>	<u>61,274</u>
Transfers			
From Meals Tax Fund	350,000	-	-
Total	<u>350,000</u>	<u>-</u>	<u>-</u>
Total General Fund	33,517,565	33,484,243	35,300,929
Other Governmental Funds			
Social Services	958,922	825,902	873,064
Capital Projects	1,777,770	2,404,439	7,730,091
Human Services - CSA / VJCCCA	1,104,254	842,532	911,075
Virginia Wireless E911	60,000	200,522	52,111
Debt Service	300,000	300,000	300,000
Airport	415,534	826,989	240,045
Computer Replacement	-	-	-
Total Other Governmental Funds	<u>4,616,480</u>	<u>5,400,384</u>	<u>10,106,386</u>

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
<u>Component Unit School Board</u>			
Miscellaneous	434,794	152,500	194,500
Commonwealth of Virginia	12,705,092	12,045,586	12,808,419
Federal	1,165,565	1,193,533	974,630
School Food Service	863,423	902,895	952,100
Total Component Unit School Board	15,168,874	14,294,514	14,929,649
Total Governmental Funds - Transfers Eliminated	53,302,919	53,179,141	60,336,964
<u>Enterprise Funds</u>			
Public Utility	4,394,831	4,917,080	5,548,902
Bottoms Bridge Service District	357,900	479,300	608,375
Total Enterprise Funds	4,752,731	5,396,380	6,157,277
Total Funds - Excluding Transfers	58,055,650	58,575,521	66,494,241
<u>Add Back Eliminated Transfers:</u>			
General Fund			
Transfer to School Fund	10,734,595	11,734,595	12,534,595
Transfer to Debt Service	5,372,720	5,336,804	5,285,842
Transfer to Debt Service - Historic School Renovation Loan	-	-	465,085
Transfer to Human Services (CSA)	1,028,819	770,104	826,026
Transfer to Social Services	346,943	435,123	469,605
Transfer to Airport	43,776	31,675	34,188
Capital Fund			
Transfer to Computer Fund	70,000	200,100	165,100
Transfer to Airport	276,500	27,076	50,000
Transfer to VA Wireless Fund-Grant Match	-	-	77,531
Transfer to Social Services-Vehicle	-	-	3,565
Airport			
Transfer to Debt Service	19,466	19,466	19,466
Public Utility			
Transfer to Bottoms Bridge Service District	759,945	639,202	475,878
Total Transfers	18,652,764	19,194,145	20,406,881
Total Funds - Including Transfers	\$ 76,708,414	\$ 77,769,666	\$ 86,901,122

General Fund

General Property Taxes

General Property Taxes include revenues received from levies made on real and personal property owned as of January 1 by County residents and businesses.

The real property tax is by far the most important source of tax revenue for New Kent County as it is for many other localities in the Commonwealth. Real estate property taxes on residential and business land and buildings are expressed as a rate per \$100 of assessed value, which is adopted by the Board of Supervisors for the calendar year during the budget process. The adopted tax rate is then applied to the values of individual property as of January 1 of the current calendar year.

Two processes, in accordance with statutes in the Virginia Code, determine real property values. New construction and subdivided property, created during the prior calendar year, are assessed based on market values established during the most recent reassessment expressed as a percentage of completion. Real property that existed as of January 1 during the year of general reassessment is assessed on the basis of market evaluation with those values remaining in effect as the basis for taxation until the next general reassessment and/or until such property is improved or subdivided. The January 1, 2010 reassessment resulted in a 3 percent average increase in property valuations. The Commissioner of Revenue attributed this increase to commercial properties that had previously been undervalued - in some instances, significantly. The most recent general reassessment became effective on January 1, 2012, and resulted in an average decrease in property values of 17.82 percent. The decrease is directly related to the downturn in the economy and resulting collapse of the housing market.

Personal property taxes are the second most important source of tax revenue for the County. Tangible personal property taxes are levied on the tangible personal property of businesses and individuals and are assessed by classifications as permitted by the Code of Virginia. The rate(s) adopted during the annual budget process and applied in accordance with state law are separate from those classifications used for valuation purposes according to the classes outlined in state law and are not to be considered separate classes for rate purposes.

The Commissioner of the Revenue is responsible for assessing all property at fair market value, using professional pricing guides to ensure uniformity. The Commissioner of the Revenue values most tangible personal property by means of a recognized pricing guide. Methods of valuing property may differ among the separate categories, so long as each method used is uniform within each category, it is consistent with requirements of this section of state code and may be reasonably expected to determine loan value as determined by the Commissioner of the Revenue.

The State Corporation Commission, in conjunction with the Virginia Department of Taxation, establishes real and personal property values on property owned by regulated public utilities, which include electric, telephone, and water companies.

General Fund



General Property Taxes Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Real Estate Tax	\$18,204,685	\$19,215,066	\$1,010,381	5.6%
Public Service	685,549	935,848	250,299	36.5%
Personal Property Tax	3,786,776	4,135,924	349,148	9.2%
Mobile Home	29,247	36,714	7,467	25.5%
Airplane	10,105	9,026	(1,079)	(10.7)%
Machinery & Tools	6,154	6,511	357	5.8%
Penalties & Interest	260,000	270,000	10,000	3.8%
Total Property Taxes	\$22,982,516	\$24,609,089	\$1,626,573	7.1%

Budget Comments:

1. **Real Estate Taxes** - The most recent general reassessment became effective on January 1, 2012, and resulted in an average decrease in property values of 17.82 percent. The decrease is directly related to the downturn in the economy and resulting collapse of the housing market. As a result of the reassessment, revenues were expected to decline \$3.2 million. The FY13 Budget reflected a real estate tax rate of \$0.81 per \$100 of assessed value, which equates to a \$0.11 increase from the FY12 tax rate of \$0.70. The \$0.81 real estate rate for FY13 was \$0.01 below the computed revenue neutral rate of \$0.82. The FY14 budget reflects a real estate tax rate of \$0.85 per \$100 of assessed value, a \$0.04 increase over FY13. One penny of the real estate rate, exclusive of a 3% uncollectible allowance, now totals \$232,122. Two cents of the \$0.04 increase is dedicated to general operations, and the remaining \$0.02 will be placed into a reserve for debt service on a loan to fund construction of additional elementary classrooms.
2. **Personal Property Taxes** – Personal property taxes are estimated to increase \$349,148. This increase is related to population growth, low interest rates and the improving economy. A total of \$241,876 of the \$349,148 increase is related to vehicles, which is the result of population growth.
3. **Penalties & Interest** – The \$10,000 increase is related to prior and current year experience. Although the collection rate has held steady for real estate and personal property in recent years, there has been an overall increase in the number of delinquent accounts following the December due date, and therefore, an increase in penalties and interest. It is the collection efforts of the Treasurer’s Office that has maintained collection rates at 97 and 94 percent levels for real estate and personal property, respectively.
4. **Collection Rates** - As current year collection rates for real estate and personal property are running ahead of prior year rates for the same period, we feel confident that the FY13 estimated rates of 97% (real estate) and 94% (personal property) are reasonable and can be maintained.

General Fund

Other Local Taxes

Other local taxes include all taxes collected locally, other than real estate and personal property. Tax rates vary and many are fixed or capped by state law (i.e. general sales taxes).

Local Sales Tax

The County of New Kent levies a 1% local sales tax as allowed by state law. These revenues are collected by the Commonwealth of Virginia Department of Taxation along with the 4% state sales and use tax. The Virginia Department of Taxation remits collected taxes to jurisdictions monthly. Sales tax revenue estimates are based on prior and current year receipts, projected retail sales and information received from the Commonwealth.

Local Consumer Taxes

Within this category is revenue collected for the monthly tax on electricity for residential, commercial, and industrial users. Also incorporated in this revenue is the consumers' tax on gas. The restructuring of local consumer taxes on telephones and other communication equipment took effect January 1, 2007. The communications sales tax, which is imposed on the charge for or sale of communications services such as landline and wireless phones, satellite TV and radio services at the rate of 5%, is generally collected from consumers by service providers and remitted to the Department of Taxation each month. The Commonwealth then submits a prorated share of these funds to the locality. The state E-911 tax on landline service, imposed at a rate of \$0.75 per line, appears as a line item on customers' bills. This tax is also submitted to the Commonwealth by the service provider and redistributed to the locality.

Business License Taxes

Business license taxes are charged per local ordinance to all businesses operating in the County, with varying amounts charged. In 2001, the General Assembly repealed the utility license tax on providers of gas and electric power and rearranged the rate structure of the consumers' utility tax for electricity and natural gas consumption. The taxes are now based on per kilowatt hour of electricity used by the consumer or per hundred cubic feet (CCF) of gas delivered monthly to consumers. The maximum amount of tax that can be imposed on residential consumers as a result of either conversion is limited to \$3.00 per month. New Kent County adopted a maximum rate of \$1.50 for residential customers.

Cable Television Franchise Taxes

Cable television franchise taxes are charged to the local cable TV firm customers, based on a \$0.20 per month per subscriber fee.

Motor Vehicle Licenses

In FY10, annual decals for County owned vehicles, motorcycles and trailers were replaced with a permanent decal for vehicles garaged, stored or parked in the County. However, the loss of this revenue source was supplemented with a new annual registration fee based on the following rates: Vehicles (\$25); Motorcycles (\$15) and Trailers (\$6.50 for less than 5,000 lbs or \$15 for more than 5,000 lbs.)

Bank Stock Taxes

Bank stock taxes represent revenue received from the tax imposed on bank deposits in the County, less certain allowable deductions.

General Fund

Recordation Taxes – Local Option

The recordation taxes are fees levied on documents recorded at the Clerk’s Office. Fees vary based on the type of document. Real estate transfers represent the primary revenue source. Deeds of conveyance taxes are also collected in the Clerk’s Office.

Lodging Tax

A two-percent (2%) lodging tax was added effective July 1, 2005. The tax is collected from all hotel, motel, and campground customers located within the County.

Meals Tax

In FY12 meals tax revenues were moved from Fund 020 to the General Fund, which is in keeping with the Board’s original intent when the meals tax ordinance was established in January 2005. The meals tax ordinance was adopted at the Board of Supervisors’ January 10, 2005 meeting and became effective May 2005. The ordinance imposed a four (4%) percent tax on food and beverage sold in the County. In FY07, the Board established a special revenue fund to accumulate and allocate collected taxes during a three-year period based on an allocation formula of 50% for Schools, 25% for economic development and 25% for Parks & Recreation. It was the intent of the Board to make meals tax revenues available for general appropriation at the conclusion of the three-year period (FY09).

Other Local Taxes Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Local Sales Tax	\$1,080,000	\$1,185,718	\$105,718	9.8%
Communication Sales Tax	621,000	615,000	(6,000)	(1.0)%
Consumer Utility Tax	200,000	200,000	--	0.0%
Business License Tax	625,000	667,050	42,050	6.7%
Consumption Utility Tax	62,000	62,000	--	0.0%
Franchise Fee - Cable TV	6,400	6,400	--	0.0%
Vehicle Registration Fees	494,000	502,000	8,000	1.6%
Bank Stock Taxes	23,000	12,000	(11,000)	(47.8)%
Recordation Tax – Local Option	255,000	276,660	21,660	8.5%
Admissions Tax	3,900	4,200	300	7.7%
Lodging Tax	12,300	15,000	2,700	22.0%
Meals Tax	567,000	639,822	72,822	12.8%
Total Other Local Taxes	\$3,949,600	\$4,185,850	\$236,250	5.9%

General Fund

Budget Comments:

1. **Sales and Use Tax** – The FY14 increase of \$105,718 reflects current year performance and the number of new food and retail establishments that have and continue to locate in the County. We expect this trend to continue.
2. **Cable Television Franchise Taxes** - When the tax was adopted in January 2008, a total of \$20,000 was advanced to the County. As this advance was repaid as of February 2011, the FY14 budget reflects estimated collections totaling \$6,400, which equates to monthly receipts of approximately \$533.
3. **Business License Tax** – The \$42,050 increase reflects current and prior billings at a 94% collection rate. The increase is directly related to the improving economy and the number of new businesses locating to the County.
4. **Vehicle Registration Fees** – Reflects actual current and prior billings at a 94% collection rate. The \$8,000 increase also reflects population growth and an improving economy.
5. **Recordation Tax** – Directly related to the improving economy and economic activity in the County relative to property exchanges. We expect this trend to continue.
6. **Meals Tax** - The FY14 \$72,822 increase reflects current year performance relative to new food and retail establishments that have located in the County. We expect that this revenue source will continue to reflect strong growth in the coming years.

General Fund

Licenses, Permits, and Fees

This revenue source is derived from various permits, fees, and licenses required by local ordinances. Permits include building, electrical, plumbing and mechanical. Other licenses and fees include dog licenses and fees for zoning, plan review, land transfers, plat and land use. For the most part, the budget estimate is a function of economic activity within the County relative to the construction industry.

Licenses, Permits, and Fees Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Animal Licenses	\$23,000	\$23,000	\$ --	0.0%
Permits and Other Licenses	270,598	299,370	28,772	10.6%
Total - Permits, Fees & Licenses	\$293,598	\$322,370	\$28,772	9.8%

Budget Comments:

1. **Animal License** - Based on current year collections. No increase anticipated.
2. **Permits and Other Licenses** - Estimates for these revenue sources are problematic given the uncertainty of the housing and commercial building industries. There are strong signs that construction activity within the County is beginning to pick up, and therefore, a 10.6 percent growth factor was applied to FY14 revenue estimate based on current year activity.

General Fund

Fines and Forfeitures

This budget provides for revenue derived from fines collected locally and costs expended by the County and then recovered for various reasons. This category also includes Courthouse maintenance fees. The amount projected to be collected is based on prior year's receipts and current fiscal year collections.

Fines and Forfeitures Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Fines and Forfeitures	\$226,500	\$241,500	\$15,000	6.6%

Budget Comment:

Traffic Fines - The 2012 General Assembly passed legislation to redirect a state-wide total of \$3.6 million annually of local fine revenues to the Literary Fund. The amount to be redirected is based on a formula that redirects 50% of the amount by which local traffic fine revenues exceed 40% of total state and local traffic fine revenues for the jurisdiction.

General Fund

Revenue from Use of Money and Property

The budget provides for revenues earned by the County from investment of funds and the rental of property.

The County Treasurer invests funds that are available, but not required for immediate disbursements. Investments are made for periods ranging from a single day to 36 months. The 18-month and 24-month Certificate of Deposits can be redeemed one time without penalty.

Rent is received from multi-jurisdictional programs hosted by New Kent County and cell tower space. This category also includes rents received for space leased by the State Health Department, Social Services, Quin Rivers, and Bay Transit. This will be the fifth full-year that the County has received rental income for the Human Services building (two payments in FY2009). Rental income is also received for the use of the Quinton Community Center and the Quinton Park pavilion.

Revenue from Use of Money and Property Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Revenue from Use of Money	\$333,157	\$290,587	(\$42,570)	(12.8)%
Revenue from Use of Property	263,000	255,208	(7,792)	(3.0)%
Total - Use of Money & Property	\$596,157	\$545,795	(\$50,362)	(8.5)%

Budget Comments:

1. **Investment Income** - The FY14 reduction in interest revenue is due to the current and prior year expenditure of cash balances relative to debt proceeds for construction projects, which are no longer available for investment. The reduction also reflects the low interest rate environment resulting from the Federal Reserve's policy of quantitative easing.
2. **Rental Income** - Cell tower rental revenue is expected to decline due to the loss of one rental customer.

General Fund

Charges for Services

Charges for services include all revenues collected by various County offices and for programs operated by New Kent County. The major sources of revenue include off track betting (OTB) proceeds from Colonial Downs and programs offered by the Parks and Recreation Department.

Excess Fees of Clerk

In FY10, amendments to the State's budget changed the distribution of excess fees collected by Clerks of the Circuit Courts. Before then, localities retained two-thirds of the fees and the Commonwealth received one-third. Starting in FY10 the distribution appropriates two-thirds of the fees to the state and one-third to localities.

Courthouse Security Funding

The courthouse security funding estimate is based on prior and current year collections.

Reimbursable Costs - Circuit Court Judge

New Kent County receives partial reimbursement for the Circuit Court Judge's office expenditures from the counties of King William, King & Queen and Charles City. Juror compensation (1107, 1108 & 1109) are excluded from the reimbursement computation. The off-setting expenditures for this amount can be found in the general fund Circuit Court Judge budget, account 001-021010.

Recreation Fees

Includes revenues received for various programs offered by the Parks and Recreation Department. Overall, we expect these programs, which include the pre and after school program, to remain very popular with County residents and therefore the budget reflects a \$5,000 increase.

OTB (Off Track Betting) and Live Horse Racing Proceeds

Colonial Downs, located in New Kent County, currently has 10 off track betting centers (OTB) located around Virginia. An off track betting center also known as a "Satellite Wagering Facility" in some states, is a place where individuals can wager on simulcast horse racing year round on tracks across the country. There are 3 locations in Western Virginia, 1 in Southern Virginia, 3 in Eastern Virginia, and 3 in the Richmond area (which includes New Kent County). Virginia Code § 59.1-392 dictates that a quarter percent of pari-mutuel pools generated by wagering at each Virginia satellite facility will be distributed to the locality in which the racetrack is located. On live horse racing, the Code also provides for a one-quarter percent distribution to New Kent County. The estimated reduction for FY14 is attributable to the overall economy.

Charges for Fire & Rescue

Fire-Rescue Cost Recovery began in FY08 for New Kent County. Fees are recovered from insurance companies for ambulance and rescue services provided to County citizens. If a citizen does not have insurance they may have payment responsibility waived. Since FY09, these revenues have been appropriated as received, as a receipt history had not been established. Now that a history has been established, funds are budgeted on an annual basis.

General Fund



Charges for Services Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Excess Fees of Clerk	\$13,000	\$15,000	\$2,000	15.4%
Courthouse Security Funding	77,000	75,000	(2,000)	(2.6)%
Reimbursable Costs - Cir Court	59,519	61,373	1,854	3.1%
Recreation Fees	267,500	272,500	5,000	1.9%
OTB and Live Track Proceeds	475,700	446,500	(29,200)	(6.1)%
Animal Protection - Boarding	3,000	2,500	(500)	(16.7)%
Fire & Rescue	375,800	401,900	26,100	6.9%
Other	51,755	60,629	8,874	17.1%
Total Charges for Services	\$1,323,274	\$1,335,402	\$12,128	0.9%

Budget Comments:

1. **Excess Fees of Clerk** - The FY14 estimate is based on current and prior year collection activity. The computation is based on many variables, and therefore, difficult to estimate.
2. **Off Track Betting (OTB) and Live Track Proceeds** - The estimated reduction for FY14 is related to the overall downturn in the economy, track attendance and a reduction in disposable income. FY2007 revenues totaled \$793,108; whereas, FY13 revenues are expected to total \$409,332 which equates to a 48.3% reduction. As indicated above, some of the decline in County receipts can be attributed to track attendance. From the peak year of 2007, track attendance has dropped from 103,477 to 74,126 in 2012, a decline of 28.36%. We expect improvement in this revenue source as the economy continues to recover.
3. **Fire & Rescue** – Reflects actual prior and current year collections. These revenues are related to recoveries from insurance companies and federal agencies for ambulance and rescue services. They are influenced by call volume, ability to pay, and state and federal regulations, and therefore, difficult to estimate.

General Fund

Miscellaneous Revenues

Miscellaneous Revenues include various items that come into the County treasury during the year, but are not consistently available on an annual basis. These items include various donations, document reproduction reimbursement, and numerous other items.

The Treasurer uses the services of the Department of Motor Vehicles (DMV) when collecting delinquent personal property taxes. Vehicle Registration Withholding (VRW) stops are placed on DMV accounts as an inducement for individuals to pay delinquent local personal property taxes. DMV charges the County \$20 for each VRW placed, which the Treasurer collects at the time the delinquent bill is paid. The Treasurer remits collected fees to DMV on a monthly basis. The Treasurer’s office, with the approval of the Board of Supervisors, also collects an additional \$20 administrative fee. The collection of this revenue source began in FY08.

Miscellaneous Revenues Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Total Miscellaneous	\$18,100	\$16,500	(\$1,600)	(8.8)%

Budget Comment:

The reduction is related to a donation relative to New Kent University. As receipt is uncertain, the County will budget upon receipt.

General Fund

Recovered Costs

The County is reimbursed for such items as the 9th Judicial Court, insurance recoveries, loan repayments and extension program sponsorship.

New Kent County receives reimbursement from Charles City County for 50% of the costs relative to the 9th Judicial Court (Juvenile Detention), excluding secure and non-secure detention costs. The offsetting expenditures for this amount are reflected in the budget for the Court Services Unit, general ledger account 001-033030.

Recovered Costs Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Miscellaneous Recoveries	\$1,000	\$1,000	--	0.0%
9th Judicial Court	13,162	15,412	2,250	17.1%
	<u>\$14,162</u>	<u>\$16,412</u>	<u>\$2,250</u>	<u>15.9%</u>

Budget Comment:

Miscellaneous Revenues – Going forward insurance recoveries and other recoveries will be appropriated as received.

General Fund

Revenue from the Commonwealth & Transfers In

Categorical and Non-Categorical Aid

This budget provides for revenue received from the Commonwealth of Virginia in three categories – Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. Non-Categorical Aid includes revenues which are collected by the state and shared with the local governments. The expenditure of revenue in this category is at the discretion of the local government. An example of Non-Categorical Aid is tax on rental cars. Shared expenses include revenues received from the Commonwealth for the State’s share of Constitutional Offices. The Compensation Board is responsible for allocating funds to jurisdictions for the Commonwealth’s share of operational expenditures. The primary functions of the Compensation Board originate in Article VII, Section 4 of the Constitution of Virginia. It is here that the five “Constitutional Officers” are enumerated as being elected by voters in each county and city. The assumption of the Commonwealth sharing in the funding of these offices is based on the realization that these officers provide services that benefit local citizenry, but indirectly and in some instance directly, benefit all citizens of Virginia. Categorical Aid includes revenues received from the Commonwealth which are designated by the Commonwealth for a specific use by local government. An example of Categorical Aid is the Victim Witness Assistance Grant.

Car Tax Reimbursement

The County receives a fixed amount (\$2,217,883) each year as reimbursement from the Commonwealth pursuant to §58.1-3524 of the Code of Virginia for providing tangible personal property tax relief (“Car Tax Relief”) on qualifying vehicles. The County has opted to allocate its reimbursement amount from the Commonwealth on a per vehicle basis. Due to the growth in the number of qualified vehicles under the Personal Property Tax Relief Act (PPTRA) program, the percentage of relief to be granted to qualifying taxpayers under this program continues to decrease annually.

Meals Tax

In FY12 meals tax revenues were moved from Fund 020 to the General Fund, which is in keeping with the Board’s original intent when the meals tax ordinance was established in January 2005. The meals tax ordinance was adopted at the Board of Supervisors’ January 10, 2005 meeting and became effective May 2005. In FY07, the Board established a special revenue fund (020) to accumulate and allocate collected taxes during a three-year period based on an allocation formula of 50% for Schools, 25% for economic development and 25% for Parks & Recreation. It was the intent of the Board to make meals tax revenues available for general appropriation at the conclusion of the three-year period (FY09). Now that meals tax accounting has been moved to the general fund, annual transfers from Fund 020 will no longer be necessary.

General Fund



Revenue from the Commonwealth & Transfers In Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Constitutional Officers	\$1,416,164	1,471,824	\$55,660	3.9%
Other Categorical Aid	128,289	129,664	1,375	1.1%
Non-Categorical Aid	168,000	147,366	(20,634)	(12.3)%
Car Tax Reimbursement	2,217,883	2,217,883	--	0.0%
Total State Revenue	\$3,930,336	3,966,737	\$36,401	0.9%

Budget Comment:

1. **Other Categorical Aid** – For FY14, the status of three grants is uncertain and therefore the County will appropriate these funds as award letters are received.
2. **Constitutional Officers** – Constitutional Officers will receive a 3% cost-of-living salary increase to be effective August 1, 2013, which will increase reimbursements to the County.
3. **Non-Categorical Aid** – All of the \$20,364 decrease is related to a State error in calculating FY13 recordation tax. As a result of this error, the FY13 estimate was overstated which resulted in a FY14 decrease when compared to the previous year. Overall, we expect revenues for this line item to continue to show strong gains in the coming years.

General Fund

Federal Revenues

This budget provides for all money received in the General Fund from federal sources. These resources are related to grants which reflect defined funding periods.

The US Department of Homeland Security (USDHS) and the Federal Emergency Management Agency (FEMA) issued a grant to the County in FY09 related to Staffing for Adequate Fire and Emergency Response (SAFER). This grant allowed the County to hire six full-time Firefighters/EMTs. For FY14 the County has applied for another SAFER grant for two additional Firefighters. The grant will reimburse the County 75% of salary and benefits.

The County anticipates receipt of additional grants during FY14 but does not reflect related totals in the budget given uncertain regarding award dates and amounts. These grants will be appropriated as awarded.

Revenue from the Federal Government Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
USDHS-FEMA Safer Grant-Fire/Rescue	150,000	61,274	(88,726)	(59.2)%
Total Revenue - Federal	\$150,000	\$61,274	(\$88,726)	(59.2)%

Budget Comment:

Funding for the original grant expired in FY13. The County expects to receive \$61,274 for FY14 related to a new SAFER grant. This grant will allow the County to hire two additional Firefighters.

Social Services Fund

New Kent Social Services is a County agency that is State supervised and locally administered. The purpose of the agency is to promote self-reliance and protection for citizens through community-based services. The agency provides a variety of benefit and service programs. These program areas include assistance to individuals and families for medical care, food, cash assistance, child and adult abuse/neglect, and out of home placement.

The appropriations included in the operating budget do not include certain entitlement payments provided by the state and federal governments, which are paid directly to the appropriate recipients. Fuel Assistance, Supplemental Nutrition Assistance Program (Food Stamps), and Medicaid are examples of non-appropriated benefits for which the eligibility is determined by the department; however, payments/benefits are paid directly by the state to eligible individuals.

The administration of the New Kent Department of Social Services is supported through a blend of federal, state, and local funding. The majority of general fund appropriations to the Department of Social Services are based on the required match for various federal and state expenditures. The requirements for the local funding match range from 0% to 100% depending on the type of program expenditure.

The revenue budget for Social Services totals \$1,346,234, which is an increase of \$85,209 from FY13 total of \$1,261,025. The local appropriation for social services operations and programs totals \$473,170 for FY14, which is approximately 35.1% of the total Social Services budget. The projected revenues from the Commonwealth and Federal government total \$873,064, which reflects an increase of \$47,162 over the current year budget of \$825,902.

Social Services Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Est. Revenue – State & Federal	\$825,902	\$873,064	\$47,162	5.7%
Transfer from General Fund	435,123	473,170	38,047	8.7%
Total Revenue	\$1,261,025	\$1,346,234	\$85,209	6.7%

Budget Comment:

Of the \$85,209 expenditure increase for FY14, \$2,857 is related to personnel, \$5,953 is related to operational costs, \$26,000 for the purchase of a new vehicle and \$50,399 for programs.

Comprehensive Services Act Fund

The Comprehensive Services Act (CSA) is a state mandated program that was implemented in 1992, which provides funds to serve at-risk youths and their families. The Act was passed with the intention of creating “a collaborative system of services and funding that is child-centered, family-focused and community-based when addressing the strengths and needs of troubled and at-risk youths and their families in the Commonwealth.” (Code of Virginia §2.2-5200)

The CSA Coordinator manages the local implementation of this program and also serves as a liaison between the County and local CSA stakeholders (e.g. Court Services Unit, Department of Social Services, Mental Health and Developmental Services, and the Public Schools). The goal of this partnership is to work collaboratively to address the needs of eligible clients in need of services.

This department also works with two different interagency teams--the “Family Assessment and Planning Team” (FAPT), and the “Community Policy and Management Team” (CPMT). The FAPT assesses the strengths and needs of troubled youths and families in order to recommend appropriate services to address their unique needs. The CPMT has administrative and fiscal responsibility for the available funds. This responsibility allows the CPMT to determine if funding will be provided for recommended services.

Office of Comprehensive Services Act Budget Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
State Reimbursement	\$842,532	\$911,075	\$68,543	8.1%
Transfer from General Fund	749,604	805,526	55,922	7.5%
Transfer from GF, VJCCCA	20,500	20,500	--	0.0%
Total	\$1,612,636	\$1,737,101	\$124,465	7.7%

Budget Comment:

Improved interagency coordination, utilization of alternative funding sources and a focus on community based services has resulted in an overall reduction in annual expenditures over the past few fiscal years. The \$124,465 increase appears modest compared to the \$520,437 reduction for FY13. However, we expect that program expenditures and resulting revenues will continue to increase as the County’s population grows.

Virginia E-911 Wireless Fund

The Virginia E-911 Wireless Fund consists of monies received from the State that must be allocated for salaries and equipment specifically related to E-911 cell phone usage.

E-911 Wireless Fund Revenues

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Virginia E-911 Wireless - State	\$200,522	\$129,642	(\$70,880)	(35.3)%

Budget Comment:

The FY13 increase was related to a \$150,000 Public Safety Answering Point (PSAP) grant for dispatch mapping replacement. The FY14 grant totals \$77,531, which accounts for most of the overall decrease of \$70,880.

Airport Fund

The Airport Fund budget is supported by local, state and federal funding. A majority of the \$561,507 decrease is related to reductions in fuel sales, hanger rentals, state grants of \$40,115 and federal grants totaling \$526,127. Fuel sales are a function of the overall economy and market prices; whereas, the reduction in state and federal funding is related to the completion of a major capital project that was grant funded.

Airport Fund Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Fuel Sales	\$151,275	\$135,325	(\$15,950)	(10.5)%
Hangar Rental	84,000	78,000	(6,000)	(7.1)%
Airport Business Center Rent	10,000	8,000	(2,000)	(20.0)%
Local Fees and Donations	11,972	15,220	3,248	27.1%
Department of Aviation	43,615	3,500	(40,115)	(92.0)%
Federal Aviation Agency	526,127	--	(526,127)	(100.0)%
Transfer from General Fund	31,675	34,188	2,513	7.9%
Transfer from Capital Fund	27,076	50,000	22,924	84.7%
Total	\$885,740	\$324,233	(\$561,507)	(63.4)%

Budget Comment:

The County's operating contribution to the Airport has declined for the last several years. The FY 2014 increase is related to a 2% cost-of-living increase that will be effective July 2013.

Fiscal Year	Actual & Budgeted Transfer Amounts
FY 2010 – Actual	\$64,775
FY 2011 – Actual	\$63,851
FY 2012 – Actual	\$45,414
FY 2013 – Budget	\$31,675
FY 2014 – Budget	\$34,188

Computer Fund

This fund was established to ensure that computer replacements are based on established policies and procedures. The Department of Information Technology is charged with maintaining a replacement schedule for each County department. During the annual Capital Improvement Plan process, the IT Director notifies Department Heads of the amount of funds that will be required for computer replacements in the coming year based on the replacement schedule. Computer replacements are funded by an annual transfer from the Capital Projects Fund (007).

Computer Fund Revenue Summary

	FY 13 Adopted Budget	FY 14 Adopted Budget	Dollar Change	Percent Change
Transfer – From Capital Fund	\$200,000	\$165,100	(\$34,900)	(17.8)%

Budget Comment:

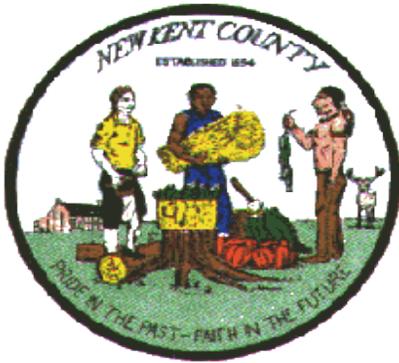
The amount transferred annually is depended on the computer replacement schedule and IT equipment requirements.



FISCAL YEAR 2013-14 ADOPTED BUDGET

Section D

Expenditure Budgets



**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
EXPENDITURE TOTALS BY FUND**

Fund	Description	Actual Expenditures		FY 13 Actual As of 11/20/12	FY13 Adopted	Fiscal Year 2014		Percent Incr/(Decr)
		FY 2011	FY 2012			Dept. Request	Adopted Budget	
<u>GOVERNMENTAL FUNDS</u>								
001	GENERAL FUND	\$ 33,745,920	\$ 34,063,944	\$ 7,350,563	\$ 33,484,243	\$ 35,989,378	\$ 35,300,929	5.4%
002	SOCIAL SERVICES	1,088,164	1,242,112	389,625	1,261,025	1,314,246	1,346,234	6.8%
003	SCHOOL CAPITAL PROJECTS FUND							--
006	GRANTS							--
007	CAPITAL IMPROVEMENTS FUND	1,458,569	2,754,741	1,382,451	2,404,439	8,580,091	7,730,091	221.5%
008	HUMAN SERVICES FUND (CSA/VJCCCA)	1,081,885	739,344	175,594	1,612,636	2,206,458	1,737,101	7.7%
009	VA WIRELESS E-911	172,619	49,019	15,142	200,522	128,331	129,642	-35.3%
015	LITTER FUND							--
040	DEBT SERVICE FUND	5,729,499	5,691,375	2,367,765	5,656,270	5,605,308	6,070,393	7.3%
097	AIRPORT FUND	273,003	319,558	213,656	885,740	321,668	324,233	-63.4%
205-209	SCHOOLS (INCLUDES FOOD SERVICE)	25,571,877	25,905,924		26,029,109		27,464,244	5.5%
800	COMPUTER FUND	100,892	98,614	41,030	200,100	165,100	165,100	-17.5%
TOTAL COUNTY BUDGET-TRANSFERS INCLUDED		69,222,428	70,864,631	11,935,826	71,734,084	54,310,580	80,267,967	11.9%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(18,554,943)	(20,307,595)	(19,931,003)	7.4%
TOTAL ADVERTISED BUDGET - GOVERNMENTAL FUNDS					53,179,141	34,002,985	60,336,964	13.5%
<u>ENTERPRISE FUNDS</u>								
098	PUBLIC UTILITY FUND	3,848,867	3,587,523	1,995,528	4,917,080	5,504,936	5,548,902	12.8%
198	BOTTOMS BRIDGE SERVICE DISTRICT	721,190	707,953	726,982	1,118,502	1,084,253	1,084,253	-3.1%
TOTAL BUDGET-TRANSFERS INCLUDED		\$ 4,570,057	\$ 4,295,476	\$ 2,722,510	6,035,582	6,589,189	6,633,155	9.9%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(639,202)	(475,878)	(475,878)	-25.6%
TOTAL ADVERTISED BUDGET - ENTERPRISE FUNDS					5,396,380	6,113,311	6,157,277	14.1%
TOTAL FUNDS - TRANSFERS INCLUDED					77,769,666	60,899,769	86,901,122	11.7%
TOTAL INTERFUND TRANSFERS (GOVERNMENTAL & ENTERPRISE FUNDS)					(19,194,145)	(20,783,473)	(20,406,881)	6.3%
TOTAL FUNDS - TRANSFERS EXCLUDED					\$ 58,575,521	\$ 40,116,296	\$ 66,494,241	13.5%

COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT

Fund/Function/Department	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
<u>General Fund</u>			
<u>General Government Administration</u>			
Board of Supervisors	\$ 96,937	\$ 96,840	\$ 96,817
Clerk of Board	396,562	438,849	429,099
County Attorney	253,352	264,997	209,317
Human Resources	151,334	153,959	182,299
Commissioner of the Revenue	492,246	475,385	510,114
Treasurer	359,395	346,237	355,013
Financial Services	522,805	532,600	535,944
Information Technology	409,076	409,133	416,269
Central Purchasing	210,948	209,948	214,521
Board of Equalization	9,422	75	9,114
Electoral Board	8,174	7,874	8,368
Registrar	175,510	152,734	183,151
Receptionist / Switchboard	25,679	25,679	26,185
Total	3,111,440	3,114,310	3,176,211
<u>Judicial Administration</u>			
Circuit Court Judge	82,357	84,272	86,219
General District Court	14,180	16,155	16,155
Magistrate	1,833	1,146	1,146
Juvenile & Domestic Court	7,225	6,325	6,475
Clerk of Circuit Court	324,357	332,573	336,158
Sheriff - Courts	507,105	529,993	571,936
Victim Witness Assistance	44,837	47,433	50,474
Commonwealth's Attorney	329,872	359,033	373,310
Total	1,311,766	1,376,930	1,441,873
<u>Public Safety</u>			
Sheriff - Public Safety	2,160,782	2,205,513	2,417,949
Confinement of Prisoners	681,330	747,500	826,000
Building Development	345,257	349,330	358,405
E-911 Systems	543,118	550,802	551,973
Communication Systems-Public Safety	256,253	295,457	313,743
Ambulance & Rescue Services	26,100	2,600	1,800
Forrest Fire Service	7,178	7,179	7,208
Fire & Emergency Services	2,220,975	2,309,902	2,405,047

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
Correction & Detention	9,694	11,471	11,916
Court Services Unit	162,984	159,168	163,623
Animal Protection	233,858	244,427	251,958
Total	<u>6,647,529</u>	<u>6,883,349</u>	<u>7,309,622</u>
 <u>Public Works</u>			
Refuse Collection	936,127	830,605	711,000
Building & Grounds	883,858	750,515	800,958
Total	<u>1,819,985</u>	<u>1,581,120</u>	<u>1,511,958</u>
 <u>Health & Welfare</u>			
Supplement To Health Department	164,000	180,712	190,362
Henrico Mental Health Service	97,645	97,645	97,645
Area Agency On Aging	4,083	4,083	4,083
Meals On Wheels	3,500	3,500	3,500
Agency Donations	88,782	88,782	88,782
Total	<u>358,010</u>	<u>374,722</u>	<u>384,372</u>
 <u>Education</u>			
Community Colleges	4,213	4,394	4,394
Total	<u>4,213</u>	<u>4,394</u>	<u>4,394</u>
 <u>Parks, Cultural & Recreation</u>			
Parks & Recreation	192,394	196,925	224,251
Recreation Programs	305,834	305,527	302,279
Cultural Enrichment	6,750	-	5,000
Fine Arts	9,000	9,000	9,000
Library Appropriation	189,466	189,466	209,466
Total	<u>703,444</u>	<u>700,918</u>	<u>749,996</u>
 <u>Environmental Management</u>			
Environmental	238,505	202,403	223,464
Extension Office	56,597	55,549	56,585
Soil And Water Conservation	15,028	15,000	12,000
Wetland Board	4,340	3,840	4,640
Agricultural And Forrestral	5,700	-	8,350
Total	<u>320,170</u>	<u>276,792</u>	<u>305,039</u>

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
<u>Community Development</u>			
Community Development-Administration	178,714	57,087	60,802
Planning	269,683	239,096	236,945
Economic Development	262,512	154,152	165,638
Planning Commission	38,707	35,157	35,679
Board Of Zoning Appeals	2,425	2,200	2,200
Historic Commission	16,075	675	725
Total	768,116	488,367	501,989
<u>Reserve for Contingency</u>			
Reserved for Contingency	951,309	375,040	300,134
Total	951,309	375,040	300,134
Total General Fund	15,995,982	15,175,942	15,685,588
<u>Other Governmental Funds</u>			
Social Services	1,314,914	1,261,025	1,346,234
Capital Projects	1,431,270	2,177,263	7,433,895
Human Services - CSA / VJCCCA	2,135,199	1,612,636	1,737,101
Virginia Wireless E911	60,847	200,522	129,642
Debt Service	5,692,186	5,656,270	6,070,393
Airport	717,982	866,274	304,767
Computer Replacement	70,000	200,100	165,100
Total Other Governmental Funds	11,422,398	11,974,090	17,187,132
<u>Component Unit School Board Funds</u>			
School Fund	23,567,081	23,788,026	25,387,746
School Textbook Fund	307,400	144,655	149,768

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted
School Grant Fund - Federal	1,165,565	1,193,533	974,630
School Food Service	863,423	902,895	952,100
Total Component Unit School Board	25,903,469	26,029,109	27,464,244
Minus - FY12 COLA Allocation (Non-General Fund)	(18,930)	-	
Total Governmental Funds - Transfers Eliminated	53,302,919	53,179,141	60,336,964
<u>Enterprise Funds</u>			
Public Utility	3,634,886	4,277,878	5,073,024
Bottoms Bridge Service District	1,117,845	1,118,502	1,084,253
Total Enterprise Funds	4,752,731	5,396,380	6,157,277
Total Funds - Transfers Eliminated	58,055,650	58,575,521	66,494,241
<u>Add Back Eliminated Transfers:</u>			
General Fund			
Transfer To Schools	10,734,595	11,734,595	12,534,595
Transfer to Debt Service	5,372,720	5,336,804	5,285,842
Transfer to CSA	1,028,819	770,104	826,026
Transfer to Debt Service	-	-	465,085
Transfer to Airport	43,776	31,675	34,188
Transfer to Socials Services	341,673	435,123	469,605
Capital Projects Fund			
Transfer to Airport-Capital	276,500	27,076	50,000
Transfer to Socials Services-Vehicle	5,270	-	3,565
Transfer to VA Wireless E911-Grant Match	-	-	77,531
Transfer to Computer Fund (Computer Replacement)	70,000	200,100	165,100
Airport Fund			
Transfer to Debt Service - Airport Hanger Loan	19,466	19,466	19,466
Public Utility			
Transfer to Bottoms Bridge Service District	759,945	639,202	475,878
Total Transfers	18,652,764	19,194,145	20,406,881
Total Budget - Transfers Included	\$ 76,708,414	\$ 77,769,666	\$ 86,901,122

Administration

Administration

(Includes Clerk of the Board, Receptionist, Reserve for Contingency, Transfers to Other Funds, and Board of Equalization)

Department Overview

The New Kent County Administration Department serves as an administrative agent for the Board of Supervisors in assisting the County's approximately 19,464 residents. The department develops and implements major County policies, projects, legislation and initiatives, in collaboration with other County personnel, community organizations, and governmental agencies, which are designed to address organizational and community needs. The Board's policies are implemented through various County departments. Working with several direct-report Department Heads and many other offices and agencies, the County Administrator is responsible to provide leadership and ensure all County operations run efficiently and effectively.

In particular, the Administration staff works closely with several departments serving the needs of public information, human resources, economic development, strategic planning, lease administration, purchasing, and finance by way of development of the annual budget and capital improvement plans.

As an adjunct to other functions, the County Administrator's Office serves as a citizens' relations liaison by regularly distributing news releases to media contacts, maintaining the County website, operating the County cable channel, developing and administering educational opportunities such as the New Kent University citizen education program, a newsletter distributed to every household in the County three times per year, and brochures and promotional items. In addition, the County Administrative staff coordinates special County events and serves on many Boards and Commissions on behalf of the Board of Supervisors.

The New Kent County Administrator also serves as the Clerk of the Board; however, the Deputy Clerk carries out many of the duties the Code of Virginia requires of the Clerk. They include:

- Recording the proceedings of the governing body
- Making regular entries of all ordinances, resolutions and decisions on all questions concerning the raising of money
- Recording the vote of each supervisor on any question submitted to the Board as required by law or the governing body
- Preserving and file all accounts acted upon by the governing body
- Other functions include:
 - Updating the County Code as new ordinances and fees are adopted
 - Maintaining updated list of boards and commissions and notifying Board members of vacancies or expiring terms
 - Agenda preparation
 - Serving as County's Records Officer
 - Distributing and collecting annual Conflict of Interest forms

Administration

Budget Summary: Clerk of Board

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$335,104	\$396,079	\$409,666	399,944	-2.4%
Operating	15,193	17,045	29,183	29,155	-0.1%
Capital	668	-	-	-	0.0%
Total Expenditures	\$350,965	\$413,124	\$438,849	429,099	-2.2%
Personnel Complement					
Full-time	3	4	4	4	
Part-time	2	0	0	0	

Budget Highlights:

The FY14 Budget reflects an overall decrease of \$9,750, and is directly related staff turnover. In FY13, the BOS hired a new County Administrator and promoted an existing employee to the position of Assistant County Administrator.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Communicate with the BOS, and execute their vision for the County 	<ul style="list-style-type: none"> Completed reorganization of certain County departments
<ul style="list-style-type: none"> Promote a business friendly environment within the County 	<ul style="list-style-type: none"> Completed the FY 12 budget with no tax increases
<ul style="list-style-type: none"> Effectively and efficiently manage the County Government 	<ul style="list-style-type: none"> Improved reporting of Capital Projects to Finance and Administration and focused on project completion and project budget.
<ul style="list-style-type: none"> Carry out all duties required by law and the Board of Supervisors 	

Administration

Budget Summary: Receptionist

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$24,249	\$25,655	\$25,499	\$26,005	2.0%
Operating	58	-	180	180	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$24,307	25,655	\$25,679	\$26,185	2.0%
Personnel Complement					
Full-time					
Part-time	2	2	2	2	

Budget Highlights:

The FY14 increase is the result of July 2013 2% cost-of-living increase.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> • Provide assistance to Citizens on a daily basis 	<ul style="list-style-type: none"> • Assisted in helping the visiting public
<ul style="list-style-type: none"> • Document citizen inquiries and concerns 	<ul style="list-style-type: none"> • Assisted the BOS in assisting citizens attend its meetings.
<ul style="list-style-type: none"> • Answer phones and sort mail daily 	
<ul style="list-style-type: none"> • Greet the public and provide assistance during BOS meetings 	

Administration

Budget Summary: Reserve for Contingency

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$ -	\$ -	\$-	0.0%
Operating		-	375,040	301,134	-20.0%
Capital	-	-	-		0.0%
Total Expenditures	\$ -	\$-	\$375,040	\$301,134	-20.0%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The contingency provides funds for Board of Supervisors initiatives and uncertainties relative to State and federal funding.

Administration

Budget Summary: Transfers to Other Funds

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	19,581,240	19,339,892	18,308,301	19,615,341	7.1%
Capital	-	-	-	-	0.0%
Total Expenditures	\$19,581,240	\$19,339,892	\$18,308,301	\$19,615,341	7.1%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The increase of \$1,307,040 is primarily due to an additional transfer to schools totaling \$1,265,085. Of this amount, \$800,000 is allocated for operations and \$465,085 is designated for debt service relative to a loan to fund a renovation project at the Historic School for additional elementary classrooms.

Schedule of Transfers:

The following schedule provides an overview of current and prior fiscal year transfers.

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget
Transfer To:				
Schools	\$10,685,099	\$11,310,509	\$11,734,595	\$12,534,595
Debt Service	5,153,158	5,372,720	5,336,804	5,285,842
Debt Service-Historic School Debt	-	-	-	465,085
Human Services Fund (CSA)	769,898	439,622	770,104	826,026
Airport	63,851	45,414	31,675	34,188
Social Services	250,956	320,890	435,123	469,605
Other	2,658,278	1,850,737	-	-
Total	\$19,581,240	\$19,339,892	\$18,308,301	\$19,615,341

Administration

Budget Summary: Board of Equalization

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$28	\$2,942	\$-	\$8,289	100.0%
Operating	-	614	75	825	1000.0%
Capital	-	-		-	0.0%
Total Expenditures	\$28	\$3,556	\$75	\$9,114	12052.0%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The Board of Equalization meets every two years and the budget reflects the change of activity on an annual basis. As calendar year 2014 is a reassessment year, the budget reflects salary and operational expenses relative to Board activities.

Board of Supervisors

BOARD OF SUPERVISORS

Department Overview

The Board of Supervisors is New Kent’s elected governing body and has those powers specifically delegated by the Virginia General Assembly. Although its powers are both legislative and administrative, the Board utilizes a County Administrator and staff to facilitate many daily administrative functions so that members can concentrate on their legislative duties and constituents.

Those duties and responsibilities include:

- Establishing guiding policy
- Preparing the County’s budget and appropriating funds
- Levying County taxes
- Appointing the members of various boards and commissions
- Pre-auditing claims against the County and providing for their settlement
- Constructing and maintaining County buildings
- Adopting the County’s comprehensive land use plan and approving and enforcing related ordinances
- Adopting and enforcing ordinances for law enforcement, sanitation, health and other regulations permitted by State law

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$64,716	\$62,007	\$63,587	\$63,577	0.0%
Operating	36,838	32,561	33,253	33,240	0.0%
Capital	710	-	-	-	0.0%
Total Expenditures	\$102,264	\$94,568	\$96,840	\$96,817	0.0%
Personnel Complement					
Full-time					
Part-time	5	5	5	5	

Budget Highlights:

The FY13 Budget reflects an overall decrease of \$23, or a reduction of 0.02 percent. There were a number of line-item changes that resulted in this net change. In November 2011, two new supervisors were elected to the Board, and took office on January 1, 2012. The next elections are scheduled for November 2015.

Building Development

Department Overview

The Building Development Department is charged with the duty of issuing permits and conducting inspections for all new construction, alterations, repairs, removal, demolition, or other building operations. The Department reviews plans to confirm that the proposed construction will comply with the provisions of the Virginia Uniform Statewide Building Code (USBC). The USBC is the minimum State standard that all local governments are required to enforce. The USBC requires that the Building Development Department inspect the structure at critical points during construction and inspections are required to be made within two business days of the request.

The Department also promotes public awareness and civic pride in code enforcement professionalism. It is dedicated to the protection of the health, safety, and welfare of the persons who live and work in New Kent County, as well as those who visit. These goals are accomplished by continuous improvement through training and certification of employees and participation in Code Change Hearings. Department staff also participates in monthly regional and state meetings of the Virginia Building and Code Officials Association.

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$297,614	\$311,821	\$321,770	\$331,616	3.1%
Operating	23,889	25,632	27,560	26,789	-2.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$321,503	\$337,453	\$349,330	\$358,405	2.6%
Personnel Complement					
Full-time	5	5	5	5	
Part-time					

Budget Highlights:

FY12 closed out with a 43% increase over our revenue projections. To date we are showing an average revenue of 74% of our FY13 total revenue projections. At mid - year we would expect to be at 50%. With these factors considered, we feel it is justified to increase our total revenue projections by 9.5%. Most of the \$9,075 increase in the above expenditure budget is related to a 2% salary increase to be effective July 1, 2013 and a 12.1% increase in employee health insurance rates. The operating budget declined \$771, or a negative 2.8%.

Building Development

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> • Provide Code updates through Contractor Meetings 	<ul style="list-style-type: none"> • Held two Code update classes for Contractors through VBCOA Reg. 7
<ul style="list-style-type: none"> • Provide information to citizens during Building Safety Week 	<ul style="list-style-type: none"> • Ordered and provided pamphlets for Building Safety Week
<ul style="list-style-type: none"> • Evaluate permit process to streamline 	<ul style="list-style-type: none"> • Issued all completed applications within 4 business days.
<ul style="list-style-type: none"> • Continue to issue all completed permits within 4 business days 	

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Single family dwelling permits issued	235	161	175	137

Circuit Court Judge

Department Overview

The Circuit Courts are Virginia’s trial courts of general jurisdiction and have the authority to try a full range of civil and criminal cases.

With regard to civil cases, the Circuit Court has jurisdiction to hear claims of \$15,000 or more and all equity matters including divorce cases, disputes concerning wills and estates, and controversies involving real estate property.

In criminal cases, the Circuit Court has jurisdiction over the trial of all felonies (offenses punishable by confinement in prison) and of those misdemeanors (offenses carrying a penalty of not more than 12 months in jail) originating from Grand Jury indictments. The Circuit Court also has jurisdiction over juveniles aged 15 and older who are charged with felonies and whose cases have been certified by the judge of the Juvenile and Domestic Relations District Court for trial in Circuit Court.

The Circuit Court has appellate jurisdiction over all appeals from General District Court in civil and criminal cases and from Juvenile and Domestic Relations District Court in matters originating in that Court. Appeals are heard *de novo*, that is, cases from these district courts are tried from the beginning, as though there has been no prior trial. The Circuit Court also hears appeals from administrative agencies.

New Kent’s Circuit Court is part of the 9th Judicial Circuit. In addition to New Kent County, its Judge presides over cases in Charles City County, King and Queen County, and King William County. Each of the four localities contributes equally to the costs of the office and staff maintained by the Judge in New Kent.

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$68,285	\$67,000	\$70,512	\$72,459	2.8%
Operating	10,593	10,094	13,760	13,760	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$78,878	\$77,094	\$84,272	86,219	2.3%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	1	1	1	1	

Budget Highlights:

The FY14 personnel budget reflects a 2% increase in salaries as provided by the Board of Supervisors, and a 12.1% increase relative to employee health insurance premiums. There were no major changes with regard to the operating budget.

Clerk of Circuit Court

Department Overview

The Supreme Court has compiled 112 pages of duties for the Clerk’s Office of the Circuit Court that are designated by statute. Briefly, the office of the Clerk of the Circuit Court has three more commonly known services it provides the public.

The first role of the Clerk of the Circuit Court is the administration of the Court’s docket. Circuit Court rests between the district courts and the appellate courts. The more common cases heard by the Circuit Court are felony criminal charges, appeals of misdemeanors, divorces, lawsuits over \$15,000, and land disputes.

The second role of the Clerk’s Office is that of the “Court of Record.” The Circuit Court maintains the permanent land records for the County--housing records from 1865 to current. Individuals may come to the Court to obtain copies of deeds and surveys. Most records in the Circuit Court are housed permanently. A few exceptions would be judgments, financing statements, concealed handgun permits, and misdemeanor appeals.

The third major role of the Clerk’s Office is in the area of probate. The probate of wills and qualification of personal representatives to handle estates is performed by the Clerk. The Judge would only become involved should there be a problem.

The Clerk’s Office also issues and maintains marriage licenses, begins and ends the process for a concealed handgun permit, administers oaths, and qualifies notaries. Although staff cannot give legal advice, they assist the public in all the above mentioned areas and many other areas as well.

Connections to other departments and organizations are numerous and would obviously consist of all parties to the court system, as well as the Library of Virginia regarding the preservation of documents.

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$252,880	\$263,207	\$276,073	\$279,658	1.3%
Operating	56,311	65,940	56,500	56,500	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$309,191	\$329,147	\$332,573	\$336,158	1.1%
Personnel Complement					
Full-time	4	4	4	4	
Part-time	1	2	2	3	

Clerk of Circuit Court

Budget Highlights:

In response to the current economic environment, the Clerk of the Circuit Court’s FY13 operational budget reflects no increase. The office has experienced a significant increase in transactions, and has responded by working longer hours and redistributing existing workloads to satisfy existing deadlines.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Clean audit 	<ul style="list-style-type: none"> Received a clean audit
<ul style="list-style-type: none"> Meet increasing demands with limited resources 	<ul style="list-style-type: none"> Met changing public needs as economy changed
<ul style="list-style-type: none"> Lobby State legislators for financial support 	<ul style="list-style-type: none"> Petitioned for reimbursement of locality expenses for land records approved by the Compensation Board

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Criminal	425	427	442	393	575
Civil	188	202	165	181	177
Fiduciary	67	90	148	165	151
Judgments	1021	1040	1157	1125	1133
Land Records	4459	4837	3695	3268	4266
Financing Statements	40	33	63	49	107
Fictitious Names	33	52	117	104	89
Marriage Licenses	86	110	108	107	121
Notaries	79	78	62	81	75
Concealed Weapon Permits	258	340	187	244	430
Restitution checks written	135	125	184	294	353

- The number of criminal cases has increased more than 36% from last year.
- The number of civil cases remained consistent.
- Fiduciary numbers remain high due to foreclosures.
- Judgments remain high.
- Recordings have increased more than 30% from last year.
- The number of financing statements has increased more than 118%.
- Fictitious names are still being recorded at a much higher rate than they were historically.
- Marriage licenses increased 13%.

Clerk of Circuit Court

- Notary qualifications remained steady.
- Concealed weapons permits increased more than 76%.
- Restitution checks being written increased again, more than 20% from last year.

Commissioner of the Revenue

Department Overview

The Office of the Commissioner of the Revenue is a constitutional office of the Commonwealth of Virginia and the County of New Kent. The Commissioner is locally elected every four years and is the chief tax authority for the locality. The Commissioner is responsible for accurately assessing all real estate, personal and business property, and for overseeing the estimated state income tax filing process in New Kent.

The mission of the office of the Commissioner of the Revenue is to serve the citizens by:

- Fairly and equitably identifying and assessing all sources of revenue to which the County is entitled according to the laws of the Commonwealth and the County.
- Advocating and promoting programs to minimize the tax burden on County citizens, and assisting taxpayers in participating in tax reduction programs.
- Providing taxpayers with accurate and useful information concerning assessments.
- Providing County officials with accurate and useful information from which decisions can be made to best serve the citizens of New Kent County.
- Providing efficient, effective, and courteous service in a timely manner to the citizens.

The Commissioner and Deputies are sworn to administer the duties given this office by the County Code, the Code of Virginia, and the United States of America. Some of the duties as prescribed by law include:

- Real Estate - administration, identification, classification, inspection, assessment, parcel creation, transfers by deed, will or gift, land book
- Tax Map - administration, assignment, creation, and identification
- Service District - administration, identification, service district land book
- Tax Exempt - administration, identification, classification, tax exempt land book
- AFD - administration
- Real Estate tax exemption and deferral program for the elderly and disabled
- Real Estate tax exemption for Disabled Veterans
- Public Service administration
- CDA administration
- Personal Property - administration, identification, classification, assessment, transfers of property, personal property book
- Volunteer Fireman & Auxiliary Deputy certification for separate classification of tax on one vehicle
- Business License administration, assessment, federal and state business tax review
- Business property taxation administration, identification, audit, and assessment
- Estimated State Income
- Food and Beverage tax - administration, identification, and assessment
- Transient Occupancy tax - administration, identification, and assessment

Commissioner of the Revenue

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$403,902	\$406,176	\$421,606	\$445,180	5.6%
Operating	42,714	56,358	53,779	64,934	20.7%
Capital	-	-	-	-	0.0%
Total Expenditures	\$446,616	\$462,534	\$475,385	510,114	7.3%
Personnel Complement					
Full-time	7	7	7	7	
Part-time					

Budget Highlights:

In FY13, the office of the Commissioner of Revenue completed reassessment appeals of all classes of taxable real estate totaling 18,767 parcels. In addition, physical inspections, sales verification and statistical analysis are ongoing for the 2014 reassessment.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> Completion of 2014 Reassessment 	<ul style="list-style-type: none"> Revision of BPOL & tax exemption program to reflect new code
<ul style="list-style-type: none"> Software update implantation and training on Real estate assessment module 	<ul style="list-style-type: none"> Office reorganization to meet future needs and goals
<ul style="list-style-type: none"> Develop new extracts to improve billing software performance 	<ul style="list-style-type: none"> Inspection of 2000 parcels for 2014 reassessment ongoing
<ul style="list-style-type: none"> Addition of service district, public water & sewer, cda and exemption layers to vision. 	<ul style="list-style-type: none"> Revision of website data- adding documentation to assist taxpayers to better understand the reassessment process, property record cards, assessment valuation and sales data
<ul style="list-style-type: none"> Addition of voting precincts layer to vision 	<ul style="list-style-type: none"> Streamlined real property transfer process

Commissioner of the Revenue

Performance Indicators:

Service	CY09 Actual	CY10 Actual	CY11 Actual	CY12 Actual
Tax Adjustments	2475	2607	2759	2149
Audits and Appeals	27492	28841	28249	28894
Legal and BPOL	2489	2458	2353	2300
Personal Property	104330	106603	107624	110777
Real Estate	38584	38531	38388	38611
General Administrative	26400	29250	29575	30345

Commonwealth's Attorney

Department Overview

The New Kent County Commonwealth's Attorney serves the Commonwealth of Virginia as its Criminal Prosecutor for the County of New Kent and represents the citizens of New Kent in the prosecution of criminal cases. The Commonwealth's Attorney is a constitutional officer elected for a four-year term, a position created by the Constitution of Virginia in Article VII, Section 4.

The Office of the Commonwealth's Attorney is responsible for the prosecution of all violations of criminal law occurring in New Kent County. In addition, the office handles a variety of other public safety responsibilities ranging from training and advice to police officers, to helping victims cope with the consequences of crime. The staff consists of a Commonwealth's Attorney, one full-time Assistant Commonwealth's Attorney, one part-time Assistant Commonwealth's Attorney, a Victim/Witness Director and an administrative assistant.

The office has the duty to prosecute all felonies, and may, in its discretion, prosecute Class 1, 2, and 3 misdemeanors. In the prosecution of such cases, the office of the Commonwealth's Attorney must interview witnesses, including police officers, and subpoena witnesses to court. The office issues thousands of subpoenas annually to ensure the appearance of witnesses. It further enforces all forfeitures and prosecutes conflicts of interest violations which may be committed by local employees and officials. It renders advisory opinions as to whether the facts in a case would violate conflicts of interest.

Further prosecution responsibility may include violations of health laws and regulations and violations of professional and occupational laws and regulations as required by code. The Commonwealth's Attorney renders legal opinions to the Sheriff and State Police concerning charging decisions, including determining the statute(s) violated. The office further provides training to the Sheriff's Office on new statutes and case law, and works with the Sheriff's Office and County Attorney on animal control issues, particularly dangerous/vicious dogs.

On a yearly basis, the Commonwealth's Attorney handles the prosecution of the following:

- approximately 120 domestic violence cases
- over 100 drunk driving cases
- more than 500 felonies
- hundreds of serious traffic violations and misdemeanor cases

Commonwealth's Attorney

Budget Summary: Commonwealth's Attorney

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$325,228	\$336,461	\$347,583	\$361,860	4.1%
Operating	8,573	10,120	11,450	11,450	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$333,801	\$346,581	\$359,033	\$373,310	4.0%
Personnel Complement					
Full-time	3	3	3	3	
Part-time	4	3	2	2	

Budget Highlights:

The Commonwealth's Attorney Office Budget is partially funded by the Commonwealth of Virginia Compensation Board. The 2013 General Assembly (GA) approved a 3% cost of living increase for all Constitutional Officers and their employees to be effective August 1, 2013. For the Assistant Commonwealth's Attorney, the GA approved a \$3,308 wage adjustment to be effective July 1, 2013 and a 2% cost of living increase to be effective August 1, 2013. Since Constitutional Officer Employees' are on the County's pay plan and supplemented by the County, they will actually received a 2% cost of living increase to be effective July 1, 2013. The Assistant Commonwealth's Attorney will receive a \$3,308 wage adjustment July 1, 2013 and a 2% cost of living increase on the same day. The Commonwealth's Attorney, who is not on the County's pay plan and not supplemented by the County, will receive a 3% increase effective August 1, 2013 as approved by the GA. The operating items are in-line with last year's totals; and there is no requested increase to operating budget request. The DCJS Domestic Violence Victim Fund grant continues funding of \$40,000/year salary for a part-time prosecutor for the prosecution of domestic violence cases.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Continue aggressive and successful prosecution of felonies and misdemeanors in three courts 	<ul style="list-style-type: none"> Successfully prosecuted felonies and misdemeanors—including the prosecution of members of a multi-jurisdictional B&E ring
<ul style="list-style-type: none"> Continue to maintain accurate files and monitor case files for timely action 	<ul style="list-style-type: none"> Accurate files were maintained/action taken and closed files moved to storage
<ul style="list-style-type: none"> Continue efficient office practices and monitoring of operating expenditures 	<ul style="list-style-type: none"> Efficient use of time and money in office procedures
<ul style="list-style-type: none"> Continue training and certification for prosecutors 	<ul style="list-style-type: none"> Successful completion of MCLE Board requirement by each prosecutor

Commonwealth's Attorney

<ul style="list-style-type: none"> Continue to provide office response that is accurate and timely in processing of all invoices and other inter-action with county administration and court clerks 	<ul style="list-style-type: none"> All invoices processed and promptly sent to accounting
<ul style="list-style-type: none"> Continue to provide accurate and quick response to citizen inquiries concerning criminal justice system 	<ul style="list-style-type: none"> Timely and accurate response and information to citizen's inquiries concerning criminal justice system
<ul style="list-style-type: none"> Continue training and advice to local law enforcement personnel 	<ul style="list-style-type: none"> Provide training and advice to local law enforcement department and personnel

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Circuit Court Indictments presented (FY12 -331)	183	229	213	209
Participation in New criminal cases in GD Ct	1061	830	853	
Felony defendants in Circuit Ct	62	94	87	N/A
Sentencing Events in Circuit Ct	35	41	61	37

Commonwealth's Attorney

Victim-Witness Assistance

The New Kent/Charles City Victim Assistance Program, under the Commonwealth's Attorney, provides services to victims and witnesses of crime in both New Kent and Charles City Counties as outlined in §19.2-11.1 et. al. of the *Code of Virginia*. These services include, but are not limited to:

- Notification – notification of court dates, prisoner status, case status, appeals and the rights of victims of crime under Virginia law, including the rights to a confidential examination at a hospital for sexual assault
- Protection – assistance in obtaining protective orders and watch orders; providing a separate waiting area during court proceedings; escort to and from court proceedings; obtaining cell phones or A.W.A.R.E. alarms; applying to the Attorney General's Office Passport Program in the case of identity theft; assistance in going to a shelter or safe house; coordination with the State Police for video testimony if a witness is a juvenile who will be psychologically harmed by open courtroom testimony; closed preliminary hearings; safety planning
- Financial – assistance in calculating restitution amounts and requesting a show cause if restitution is not being paid; filing with the Crime Injuries Compensation Fund; referrals to other agencies such as Department of Social Services, Energy Share, and Project Hope that provide assistance with food, electricity and housing; obtaining reimbursement for victims or witnesses traveling from out of state to testify, referrals to Central Virginia Legal Aid, assistance in obtaining property being held as evidence; referrals to support groups or counseling that are affordable to the victim; intervention with collection agencies if the victim has filed with Crime Injuries Compensation Fund
- Victim Input – providing and assisting with Victim Impact Statements; assistance with Parole input if the crime was committed before January 1, 1995; assistance in viewing an execution
- Court Assistance – providing courtroom support and explanation of court terms and procedures; assistance with filing confidentiality forms; assistance in obtaining interpreter services; crisis intervention; intervention with employers or schools so that victims can take time off to go to court; accompanying victims to meet with law enforcement, magistrates and Commonwealth's Attorneys

In addition, the Program also gives talks and classes on domestic violence and sexual assault, identity theft, personal, property and internet safety to school, civic and church groups. The Program can activate a statewide, and if necessary a nationwide crisis intervention team if a catastrophe such as a school shooting, bank robbery, or natural disaster strikes.

Commonwealth's Attorney

Budget Summary: Victim Witness Assistance

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$41,959	\$42,462	\$43,988	\$48,986	11.4%
Operating	1,781	1,605	2,245	1,488	-33.7%
Capital	-	-	1,200	-	-100.0%
Total Expenditures	\$43,740	\$44,067	\$47,433	\$50,474	6.4%
Personnel Complement					
Full-time	1	1	1	1	
Part-time					

Budget Highlights:

In prior years, the Victim Witness program was entirely funded by the Commonwealth of Virginia, and therefore, no local funds were required. However, given continued State budget cuts and the increasing costs of providing services, the County has made the decision to supplement this program beginning in FY14.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Train law enforcement in the behaviors of domestic violence victims 	<ul style="list-style-type: none"> Direct service victims 348
<ul style="list-style-type: none"> Raise awareness of local resources available to victims of crime 	<ul style="list-style-type: none"> Direct service witnesses 30
<ul style="list-style-type: none"> Develop an event for the April 2014 Victim Rights week 	<ul style="list-style-type: none"> Generic service victims 22

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
<ul style="list-style-type: none"> Number of direct service victims 	303	409	416	NA
<ul style="list-style-type: none"> Number of direct service witnesses 	17	18	15	NA
<ul style="list-style-type: none"> Number of generic service victims 	27	39	19	NA

Community Development

Department Overview

The Department of Community Development includes three divisions: Administrative, Planning, and Environmental. Through these three divisions, the Department works to guide New Kent County's long and short-term development. The Department strives to ensure the health, safety, and welfare of the community and its citizens. Also, the Department looks to preserve and enhance the quality of life for present and future generations through the County's comprehensive planning process.

Other duties of the Department of Community Development include:

- Maintaining a responsible stewardship of all natural and cultural resources within the County. This is done through conscientious and caring implementation of laws and policies, especially those relating to air and water quality, historic and cultural protection and preservation, and maintenance of interconnected woodland and wildlife habitats.
- Faithful and impartial implementation and execution of adopted laws, codes, regulations, and policies relating to the arrangement and construction of physical structures and man-made landforms.
- Being a positive force for maintaining and enhancing the quality of life for all citizens of the County.

The **Planning Division** is responsible for developing and recommending growth management strategies, encouraging aesthetically pleasing development, and ensuring the community grows through positive land use development practices.

Other responsibilities of the Planning Division are:

- Developing, reviewing, and updating the County's Comprehensive Plan and Development Ordinances. Section 15.2-2223 of the Code of Virginia requires all localities to have a Comprehensive Plan and sets forth requirements for its review and update.
- Processing and reviewing rezoning applications, conditional use permits, variances, appeals, administrative modifications, zoning complaints, site plans, and subdivisions. Section 15.2-2240 of the Code of Virginia requires that all localities have subdivision ordinances. Section 10.1-2109 of the Code of Virginia requires all localities in Tidewater Virginia to have Zoning Ordinances.
- Providing accurate and timely demographic and economic data and projections and analyses to staff, agencies, boards, commissions, and the general public.
- Providing staff support to the Planning Commission (Section 15.2-2210 of the Code of Virginia requires every locality to have a local planning commission) and Board of Supervisors, including reviewing and providing recommendations on all land use matters presented to the Commission and the Board.
- Assisting in the preparation of the County's Capital Improvement Program. Section 15.2-2239 of the Code of Virginia requires localities to have capital improvement programs and stipulates that they must include the Planning Commission's review and recommendations. (The Planning Commission under this section of Code must review and find that any capital expenditure resulting in a physical improvement must be in accord with the adopted Comprehensive Plan.)
- Providing staff support to the County's Board of Zoning Appeals, Purchase of Development Rights Advisory Committee, and Historic Commission.

Community Development

The **Environmental Division** is responsible for promoting harmonious relationships among the natural environment, the built environment, and those who inhabit them.

Other responsibilities of the Environmental Division include:

- Erosion and Sediment Control
 - Reviewing plans for erosion and sediment controls.
 - Issuing commercial and residential land disturbance permits, per the New Kent Code, Chapter 82, Article II.
 - Conducting erosion and sediment control inspections for commercial and residential sites on a bi-weekly basis.
 - Local implementation of the State’s Erosion and Sediment Control Program, as required by VA Erosion and Sediment Control Law, Regulations, and Certification Requirements (Title 10.1, Chapter 5, Article 4 of the Code of Virginia).
- Chesapeake Bay Preservation (CBPA)
 - Reviewing plans for environmentally sensitive features.
 - Issuing RPA Modification and CBPA Exception Permits.
 - Conducting Public Hearings for the CBPA Board as needed.
 - Administering the Septic Tank Pump-Out Program.
 - Local implementation of the State’s Chesapeake Bay Preservation Act, as required by the Code of Virginia §10.1-2100 et seq., as amended.
- Enforcement of rules and regulations adopted and mandated to the locality by
 - Virginia Department of Conservation and Recreation (DCR)
 - Virginia Marine Resources Commission (VMRC)
 - US Army Corps of Engineers (USACE)
 - Virginia Department of Environmental Quality (DEQ)
- Providing staff support to the Wetlands/Beaches Board (New Kent Code, Chapter 82, Article IV-V), CBPA Board (New Kent Code, Chapter 94, Article II), AFD Advisory Committee (New Kent Code, Chapter 62, Article II), Clean County Committee, Board of Supervisors, and Planning Commission.

Community Development

Budget Summary: Community Development Administration

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$157,582	\$64,050	\$51,037	\$54,919	7.6%
Operating	9,211	4,785	6,050	5,883	-2.8%
Capital	-	1,041	-	-	0.0%
Total Expenditures	\$166,793	\$69,876	\$57,087	\$60,802	6.5%
Personnel Complement					
Full-time	2	2	1	1	
Part-time	1				

Budget Highlights:

Community Development Administration is primarily focused on the administrative functions for the Planning and Environmental Divisions of the Community Development Department. In the Administrative Division lies the primary responsibilities for paying invoices, supply ordering, and creating the budget.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Update/upgrade Department website 	<ul style="list-style-type: none"> Update and enter all bonds/surety into database
<ul style="list-style-type: none"> Update all applications 	<ul style="list-style-type: none"> File room reorganization

Community Development

Budget Summary: Planning Division

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$181,339	\$181,485	\$201,946	\$205,909	2.0%
Operating	66,736	15,780	37,150	31,036	-16.5%
Capital	-	1,153	-	-	0.0%
Total Expenditures	\$248,075	\$198,418	\$239,096	\$236,945	- 0.9%
Personnel Complement					
Full-time	3	3	3	3	
Part-time					

Budget Highlights:

The Planning Division is responsible for developing and recommending growth management strategies, encouraging aesthetically pleasing development, and ensuring the community grows through positive land use development practices.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Begin the process of streamlining the zoning and subdivision ordinances 	<ul style="list-style-type: none"> Adoption of the Comprehensive Plan update
<ul style="list-style-type: none"> Upgrades to our website 	<ul style="list-style-type: none"> Met economic incentive goals of plan turnaround and review times
<ul style="list-style-type: none"> Review and update division applications 	<ul style="list-style-type: none"> Began streamline of zoning ordinance
<ul style="list-style-type: none"> Hold additional Civil War sesquicentennial events with the Historic Commission 	<ul style="list-style-type: none"> Held "Step into 1862" event with the Historic Commission

Community Development

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Certificate of Zoning	172	143	172	107
Conditional Use Permits	2	5	8	0
Rezoning Applications	7	9	6	2
Zoning Violations	132	82	47	42
Zoning Variances and/or Modifications	4	1	0	2
Cultural Event Permits	8	13	17	14
Subdivision Applications	63	36	56	38
Site Plans and Construction Plans	32	35	26	17

Community Development

Budget Summary: Environmental Division

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$201,401	\$208,454	\$177,423	\$200,020	12.7%
Operating	13,784	32,060	24,980	23,444	-6.1%
Capital	-	340	-	-	0.0%
Total Expenditures	\$215,185	\$240,854	\$202,403	\$223,464	10.4%
Personnel Complement					
Full-time	4	4	3	4	
Part-time					

Budget Highlights:

The Environmental Division is responsible for several land use regulatory programs mandated by the state. For FY2012 the upward trend in the number of single family residential permits continued. A decline was seen in the Mixed Use/Commercial and Industrial Land Disturbance Permits as expected due to the current economic times. Despite the decline in number, the permits issued in FY12 reflected true commercial/industrial and mixed use/residential subdivision construction versus cell tower construction and necessary County projects. The Division is also responsible for implementing the Chesapeake Bay Preservation Act, Wetland, Agricultural and Forestal District Programs; a small increase in permits was seen for these programs as well.

For FY 2012, the Division applied for and received a Chesapeake Bay Implementation Grant award in the amount of \$4,500 for the Septic Tank Pump-Out Program, the grant was awarded by the EPA through the Department of Conservation and Recreation. A Litter Control Grant was also applied for and received in the amount of \$5,837 awarded by the Department of Environmental Quality, these grant funds are used by the Clean County Committee to promote recycling and litter control programs for New Kent County youth.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Adoption of the VSMP Program as mandated by the state 	<ul style="list-style-type: none"> Awarded CBIG Grant in the amount of \$4500
<ul style="list-style-type: none"> Continued compliance with the Chesapeake Bay Preservation Program 	<ul style="list-style-type: none"> Awarded Litter Control Grant in the amount of \$5,837
<ul style="list-style-type: none"> Phase II Watershed Implementation Plan involvement 	
<ul style="list-style-type: none"> Continued successful grant acquisition 	

Community Development

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Single Family Residential Land Disturbance Permits	244	151	159	177
Mixed Use/Commercial/Industrial Land Disturbance	16	16	19	9
Agricultural Screening Forms	5	4	3	3
RPA Modification Permit (Administrative)	12	3	0	6
RPA Modification Permit (Board Issued)	3	2	9	3
Chesapeake Bay Exception Permit (Administrative)	0	4	1	6
Chesapeake Bay Exception Permit (Board Issued)	0	3	2	2
Wetlands/Beaches and Dunes (Administrative)	17	10	5	4
Wetlands/Beaches and Dunes (Board Issued)	0	5	0	1
Agriculture and Forestal District Applications	8	9	10	0

Permits tracked on a calendar year basis

Community Development

Other Boards and Commissions:

- Planning Commission
- Agricultural and Forestal District Committee
- Board of Zoning Appeals
- Historic Commission
- Chesapeake Bay Preservation/Wetlands/Beaches and Dunes Board
- Clean County Committee

Budget Summary: Planning Commission

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$7,347	\$7,105	\$9,689	\$9,689	0.0%
Operating	21,247	22,214	25,468	25,990	2.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$28,594	\$29,319	\$35,157	\$35,679	1.5%

Budget Summary: Agricultural and Forestal

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	-	-	-	-	0.0%
Operating	\$8,708	\$8,518	-	8,350	100.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$8,708	\$8,518	-	8,350	100.0%

Budget Summary: Board of Zoning Appeals

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	-	-	-	-	0.0%
Operating	\$429	\$396	\$2,200	2,200	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$429	\$396	\$2,200	2,200	0.0%

Community Development

Budget Summary: Historic Commission

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	-	-	-	-	0.0%
Operating	\$544	\$3,847	\$675	725	7.4%
Capital	-	-	-	-	0.0%
Total Expenditures	\$544	\$3,847	\$675	725	7.4%

Budget Summary: Wetlands Board

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	-	-	-	-	0.0%
Operating	\$2,476	\$2,511	\$3,840	4,640	20.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$2,476	\$2,511	\$3,840	4,640	20.8%

County Attorney

Department Overview

The County Attorney’s Office serves as legal counsel to the County Government, including its various departments, divisions, and agencies. This office is called upon to interpret State and Federal laws, County Ordinances, and County Resolutions.

The County Attorney is charged by statute with providing all legal services of a civil nature required by the County and its various boards, commissions, and agencies. This responsibility includes rendering legal advice to the Board of Supervisors, the County Administrator and his staff, the Planning Commission, the Board of Zoning Appeals, the Economic Development Authority, department heads, key officials, and employees. The Office also drafts Ordinances and Resolutions for presentation to the Board of Supervisors.

This office handles a great variety of cases, such as civil rights, construction, corrections, employment law, discrimination, land use, personal injury, procurement, professional responsibility, taxation, zoning violations, environmental issues, building violations, and social services matters. In addition to litigation matters, the office handles transactional work on behalf of many County Departments. This work includes contracts drafted and reviewed, Deeds and/or Leases drafted and/or reviewed, numerous Freedom of Information Act requests handled, Subpoenas Duces Tecum handled, conditional zoning proffers reviewed, plats reviewed, official opinions rendered.

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14-FY13
Personnel	\$190,310	\$182,728	\$199,903	\$146,042	-26.9%
Operating	40,286	62,947	65,094	63,275	-2.8%
Capital	-	-	-	-	0.0%
Total Expenditures	230,596	\$245,675	\$264,997	\$209,317	-21.0%
Personnel Complement					
Full-time	2	2	2	1	
Part-time					

Budget Highlights:

The County Attorney has requested a flat budget for FY2014 with no increases. Some budget line items have been reduced or monies have been moved to more accurately reflect expenses. The Legal Assistance position was eliminated.

County Attorney

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> • Provide Quality Legal (prompt and effective) services to County Government including but not limited to all county elected and appointed Boards, Constitutional Officers, and all County Departments. 	<ul style="list-style-type: none"> • Reviewed numerous Contracts, Ordinances, Resolutions, and Deeds while providing timely service to the County Government.
<ul style="list-style-type: none"> • To protect the County Treasury from damage awards as a result of litigation. 	<ul style="list-style-type: none"> • No damage awards were assessed against the County.

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Review Request for Proposals				Met
Draft Ordinances				Met
Draft Resolutions				Met
Attended Board of Supervisors' Meetings				Met
Attended EDA Meetings				Met
Attended Planning Commission Meetings				Met

Economic Development

Department Overview



Economic development in New Kent County has a simple mission: grow and support existing and new business investment and the result will be a greater level of business tax revenue and a corresponding decreased reliance on the residential tax base for County revenues. Economic development at the local level is simply about working with the business sector to help it grow and succeed. In addition to growing the tax base, business investment creates new employment opportunities and a more robust and thriving business community.

Job creation and tax base enhancement are seen as desirable and achievable goals. Achievement of these goals is offered in the context of zoning and community development activities provided in the context of the County Comprehensive Land Use Plan. County Code establishes an Economic Development Authority using State Code to delineate its duties and authorities which primarily deal with the issuance of Industrial Revenue Bonds and administration of the County's Business Incentive program.

Additionally, the County and the Economic Development Authority partner to direct the implementation of marketing and promotional activity associated with economic development. The Board of Supervisors created the Economic Development Department in FY2005 and in 2007 hired its first full time Director and established a business incentive program.

The core functions of the Economic Development Department are:

- To be the touch point and advocate for economic issues within County government for the business community, developers, commercial real estate agents, State economic developers, and potential new businesses
- To build awareness of New Kent as a great place for business through marketing and promotional activities, website, mailers, advertising, selling, networking, and special events
- To work with existing businesses to support and publicize their activities and help them to grow their customer base
- To provide information useful for the development process: sites, buildings, utilities, quality of life, and community amenities
- To assist County land/building owners market and sell their properties
- To encourage new business location and expansion of existing business through the use of incentives and County assistance
- To promote New Kent as a tourism destination through operation of the Visitors and Commerce Center, publishing New Kent history-related brochures and marketing and promoting local tourist attractions. To assist in the development of new facilities/attractions which will draw tourists to the County



Economic Development

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$174,364	\$83,731	\$79,795	\$87,323	9.4%
Operating	74,425	55,331	74,357	78,315	5.3%
Capital	-	-	-	-	0.0%
Total Expenditures	\$248,789	\$139,062	\$154,152	165,638	7.5%
Personnel Complement					
Full-time	2	1	1	1	
Part-time	4	4	4	5	

Budget Highlights:

In FY13, the Director of Economic Development was promoted to the position of County Administrator. The Economic Development responsibilities are assigned to the County Administrator, who is also the Director of Economic Development. During FY13, the Economic Development Department served as staff support to the Economic Development Authority and awarded four (4) business incentive grants to new start up businesses in the County. The Economic Development Department at the Direction of the Economic Development Authority has maintained the Hurricane Irene Emergency Loan Fund as a response to the hurricane that significantly impacted the County in 2011. This program approved 9 loans to local businesses that had been adversely impacted by the Hurricane. During FY13 the Economic Development Department made improvements to our website and available property listings, and also implemented an advertising program that consisted of television commercials, billboards, and other printed media.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Implement a site development readiness program. 	<ul style="list-style-type: none"> Successfully implemented the EDA's 2012 marketing and awareness program.
<ul style="list-style-type: none"> Recognize the State's Business Appreciation Week by hosting our annual business appreciation dinner. 	<ul style="list-style-type: none"> Hosted the annual 2011 business appreciation week and awards dinner.
<ul style="list-style-type: none"> Encourage new investment projects (new business attraction and existing business expansion) by providing site location assistance information and permit review and approval assistance. 	<ul style="list-style-type: none"> Assisted the EDA with the award of 5 business incentive grants for new businesses in the County.
<ul style="list-style-type: none"> Implement the EDA's 2013 marketing and 	<ul style="list-style-type: none"> Participated on the management team of

Economic Development

awareness program.	the Taste of New Kent Wine Festival.
<ul style="list-style-type: none"> Maintain a database of available sites and buildings and an economic development internet site. 	
<ul style="list-style-type: none"> Maintain a database of existing and prospective businesses. 	

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Business prospects serviced	29	22	22	19
Information Inquiries	175	190	190	160
Visitors to the Welcome Center	1900	2240	2240	2460

Extension

Department Overview

The New Kent Office of Virginia Cooperative Extension acts as the front door to the land-grant university system. Every citizen of the County has access to the wealth of knowledge available through our two state land-grant universities, Virginia Tech and Virginia State University, as well as to the nation's land-grant universities. Extension's mission is to enable New Kent residents to improve their lives through an educational process that uses scientific knowledge focused on important issues and needs of the community. Extension uses objective, research-based educational programs to stimulate positive personal, economic, and societal change. Its educational programs lead to more productive lives, families, communities, farms, and forests while enhancing and preserving the quality of New Kent's natural resources.



New Kent County Cooperative Extension does not determine in isolation the needs of the community, nor does it implement solutions to those needs on its own. Instead, Extension facilitates an approach to education that involves the community in the identification of their own needs and the implementation of solutions. The primary means for Extension to facilitate community involvement in Extension education is through a representative group known as the New Kent County Extension Leadership Council (ELC).

On average, the Extension Office handles over 6,000 face-to-face contacts, and over 2,000 indirect contacts which include emails and phone calls providing Extension answers to a variety of questions and issues regarding agriculture and natural resources, family and consumer sciences, and 4-H youth development.

Some specific services that Extension provides for New Kent County residents include:

- Agriculture and homeowner soil sampling and fertilizer/lime recommendations, as well as insect, weed and disease identification and pest control recommendations
- Agriculture pesticide education and pesticide permit and recertification trainings
- Providing educational programs to meet community needs, i.e., Pruning Clinics and Raised Bed Gardening
- Training volunteers to become Master Gardeners, who in turn help homeowners with lawn and garden questions
- Providing demonstration raised bed gardens to help homeowners make better land use decisions
- Conducting agricultural field days, research and conferences to educate local producers on new practices that will improve the environment while increasing agriculture profitability
- Reviewing Agriculture and Forrestral District (AFD) requests when applicable
- Reviewing and making recommendations on new development landscape plans to reduce environmental impact from land use changes
- Promoting New Kent small and part-time agriculture resources through farm tours, field days, and resource guides



Extension

- Recruiting and training 4-H adult volunteers to help support 4-H clubs, 4-H camps and “Share-The-Fun” Contest, as well as recruiting 4-H teen leaders and 4-H youth to participate in 4-H leadership and development camping activities
- Serving the Emergency Preparedness and Disaster Assessment Team
- Coordinating New Kent Pesticide Disposal and Pesticide Container Recycling programs
- Providing nutritional education



The New Kent Office of Virginia Cooperative Extension offers many other educational programs. Questions may be referred to other agents in adjoining counties depending on the expertise available.

Extension

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$34,725	\$22,266	\$24,131	\$24,609	2.0%
Operating	10,308	29,193	31,418	31,976	1.8%
Capital	350	-	-	-	0.0%
Total Expenditures	\$45,383	\$51,459	\$55,549	56,585	1.9%
Personnel Complement					
Full-time					
Part-time	1	1	1	1	

Budget Highlights:

The operating budget reflects an increase of \$558, which is related to the figures provided by Virginia Cooperative Extension Administration in Blacksburg, Virginia for 2014. All other operating budget line items remain the same. The personnel budget increased \$478 due to the July 2013 salary increase.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> • Provide educational opportunities consistent with the mission of Extension. 	<ul style="list-style-type: none"> • 4-H/Master Gardener Seeds Of Learning-2nd year (226 1st graders)
<ul style="list-style-type: none"> • Enhance the lives of New Kent residents through an educational process that uses scientific knowledge focused on important issues and needs of the community. 	<ul style="list-style-type: none"> • MG Raised Bed Gardening Clinic-2nd year (38)
<ul style="list-style-type: none"> • Provide a variety of youth and adult educational programs designed to foster awareness of agriculture and natural resources, family and consumer sciences, and youth. 	<ul style="list-style-type: none"> • Envirothon-(270)
	<ul style="list-style-type: none"> • Farm Tour (280)
	<ul style="list-style-type: none"> • Master Gardener meetings/gardening (213)
	<ul style="list-style-type: none"> • Junior 4-H Camp (100)
	<ul style="list-style-type: none"> • Ag Conference (78)
	<ul style="list-style-type: none"> • Pruning Clinics (41)
	<ul style="list-style-type: none"> • 4-H Fishing Derby (17)

Extension

Performance Indicators:

Educational Programming – Participation	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Agriculture Conferences	110	82	71	78
Forage Conferences (Bi-annual)	95		57	
Envirothon/Earth Day (FY10 1 st year)		526	275	270
Master Gardener Meetings/Gardening	140	181	185	213
Farm Tours	400	275	300	280
Junior 4-H Camps	56	62	92	100
4-H Fishing Derby (FY08 1 st year)	40	47	39	17
Seeds of Learning 1 st year			207	226
Pruning Clinics	18	38	36	41

Financial Services

Department Overview

The New Kent County Department of Financial Services is responsible for the financial management of the County. This process includes establishing and maintaining effective financial and internal controls; and providing timely, accurate and reliable information to all County departments and agencies.

The Department is responsible for:

- Preparation of the annual operating and capital improvement program budgets
- Budgetary monitoring and maintenance
- Financial reporting, which includes the Comprehensive Annual Financial Report
- General accounting, to include accounts payable, fixed assets, accounts receivable and general ledger
- Grant accounting, compliance and reporting
- Responsible for preparing all purchase orders as they relate to the procurement of County goods and services
- Payroll and tax reporting and compliance
- Debt issuance and maintaining all debt issuance records as well as handling all subsequent reviews or filings related to that debt
- Risk management

G.F.O.A. Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association (GFOA) of the United States and Canada, awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of New Kent, Virginia for its Comprehensive Annual Financial Report issued for the fiscal year ended June 30, 2012. This marks the ninth consecutive year that the County has achieved this prestigious award.

The Department also received the GFOA Distinguish Budget Award for the County's FY13 budget. This marks the first year that the County has received this award.

Financial Services

Budget Summary: Accounting/Finance

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$323,166	\$397,349	\$411,367	\$413,682	0.6%
Operating	101,056	120,182	121,233	121,662	0.4%
Capital	-	-	-	600	100.0%
Total Expenditures	\$424,222	\$517,531	\$532,600	535,944	0.6%
Personnel Complement					
Full-time	5	5	5	5	
Part-time	1	1	1	1	

Budget Highlights:

With the exception of personnel, the FY14 budget reflects little change. The \$600 capital is designed for the replacement of aging chairs. The net increase in personnel reflects a 2% cost of living increase that is effective July 1, 2013 and the freezing of the Finance Manager position until October 1, 2013.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Obtain the GFOA Certificate of Achievement for Excellence in Financial reporting 	<ul style="list-style-type: none"> Obtain GFOA Certificate of Achievement for Excellence in Financial Reporting - 7th consecutive year
<ul style="list-style-type: none"> Obtain the GFOA Distinguished Budget Award 	<ul style="list-style-type: none"> Obtain the Distinguished Budget Award – In process
<ul style="list-style-type: none"> Issue CAFR by November 30th 	<ul style="list-style-type: none"> The CAFR was issued by November 30th
<ul style="list-style-type: none"> Audit – Receive an unqualified opinion 	<ul style="list-style-type: none"> Received an unqualified opinion for audit
<ul style="list-style-type: none"> Refine procurement and grant procedures 	<ul style="list-style-type: none"> Commitment for the education and career development for all department employees
<ul style="list-style-type: none"> Continue the improvement of customer service for both our internal and external customers 	<ul style="list-style-type: none"> Continue reviewing policies and procedures under which the department operates

Financial Services

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Accounts Payable Checks Processed	5,722	5,859	4,977	4,442
Active Vendors	1,732	1,615	1,348	1,047
Payroll Checks Processed*	6,133	6,481	6,490	6,295
Budget Transfers	345	285	355	249
Budget Supplements	26	29	38	38
Journal Entries	670	612	512	405

*Includes Direct Deposits

Financial Services

Budget Summary: Central Purchasing

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	187,899	187,083	209,948	214,521	2.2%
Capital	-	-	-	-	0.0%
Total Expenditures	\$187,899	\$187,083	\$209,948	214,521	2.2%
Personnel Complement					
Full-time	--	--	--	--	
Part-time	--	--	--	--	

Budget Highlights:

Most of the \$4,573 increase is related to leased WAN lines and liability insurance.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Update the Purchasing Manual 	<ul style="list-style-type: none"> Issued the County's Purchasing Manual

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Purchase Orders Issued	383	320	328	301

Fire-Rescue

Department Overview

Mission

New Kent Fire-Rescue is committed to the safety, prevention, and protection of the citizens and visitors of New Kent County. In recognition of this commitment; we strive to deliver high quality fire, rescue, and patient care services. We will do this by utilizing safe practices with our trained, friendly, knowledgeable, and combined professional personnel with one mission in mind; Helping out our neighbors.

Description

New Kent Fire-Rescue is established by ordinance in the County Code to provide all fire and emergency medical services as well as services related to civilian safety and evacuation in disasters and emergencies. The Fire-Rescue Department also is responsible for administration of local, state, and federal emergency response, assistance and recovery programs within the County. New Kent Fire-Rescue provides timely and effective response for fire, rescue, hazardous materials, and emergency medical incidents 24 hours per day, seven days per week. Services are provided by career staff in conjunction with members of the County's two (2) volunteer fire and rescue companies. The Operations Division also supports non-emergency activities which includes public fire life safety public education programs, pre emergency incident planning, and fire safety inspections for commercial and multi-family occupancies. This Division also performs specialty response programs such as wildland firefighting, hazardous materials response and mitigation and swift water rescue.

New Kent County takes pride in having a combined volunteer and career department that complements each others' abilities and talents to best serve its residents. The department delivers operational Fire and EMS Services from four (4) strategically located stations, provides administrative and operational support for the County's two (2) volunteer fire and rescue companies as well as maintains the County's emergency operations center. All code related fire inspections for existing business and production, multi-family and commercial occupancies, along with determining the causes and origins for fires, explosions and hazardous materials incidents are also conducted by the department. Fire and Rescue also coordinates the County emergency management and related all hazards disaster services, special events planning, strategic planning and public education and risk reduction.

Major Work Plan initiatives

- Provide planning for additional staff and implement Battalion and Station wide management plans to increase efficiencies and effectiveness. These plans will assist in standardizing daily operations within the county.
- Build a working relationship with Mutual Aid departments by adopting automatic aid agreements.
- Update the Board's Adopted Fire-Rescue Capital Improvement Plan, which guides future budget development and service goals for the combination system.
- Update the Department's strategic plan, which links the combined fire and rescue system service plan and the budgetary process, and provides measurable goals for program development and implementation.
- Conduct fire and rescue training classes and programs, convene career and volunteer recruit academies as necessary, and provide Fire and EMS system specific training programs.
- Conduct a comprehensive needs assessment and feasibility study to migrate to the 800MHZ radio system to provide interoperability with other jurisdictions.
- Conduct regular drills in the County's Emergency Operations Center to insure operational readiness.

Fire-Rescue

- Conduct a comprehensive needs assessment and feasibility study for all existing fire rescue stations in need of renovation to establish clear priorities/project sequencing, required scope of work, and cost-benefit analysis to determine the facilities targeted for renovation from those in need of replacement.
- Working on a Volunteer Recruitment and Retention Program and implement a plan focused on retention.
- Reduce first year attrition rate of volunteer fire rescue members by providing support to companies to enhance screening, application and mentoring processes.

Fire-Rescue

Budget Summary: Fire/EMS

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$1,386,982	\$1,523,593	\$1,579,851	\$1,631,592	3.3%
Operating	587,168	762,322	613,176	\$634,210	3.4%
Capital	237,598	351,461	116,875	\$139,245	19.1%
Total Expenditures	\$2,211,748	\$2,637,376	\$2,309,902	\$2,405,047	4.1%
Personnel Complement					
Full-time	18	19	19	20	
Part-time	20	20	20	20	

Budget Overview

FY 2014 Issues

- Growth in commercial and residential construction continues to generate a need for additional resources, such as advanced life support and basic life support ambulances, water tankers, additional pumpers, aerial apparatus, squad trucks, new stations, additional training programs, station renovations and new apparatus.
- As demands for emergency medical services increase, so will the demand for additional advanced life support providers.
- Furthermore, additional training and staffing is needed to maintain current system service delivery.
- Rapid energy fires, combined with lightweight construction, necessitate a greater reliance on built in fire suppression systems, such as sprinklers. Due to modern construction, rapid intervention response to avert building collapse and improve firefighter safety is needed.
- Planning for mitigation of natural and manmade disasters, pandemic medical emergencies and prospective acts of terrorism, remains a key focus of the department. Responsible and collaborative emergency management regional planning efforts continue to ensure safe and successful special events coordination with sponsors and agencies.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> • Develop comprehensive 5-7 year Fire-Rescue strategic plan 	<ul style="list-style-type: none"> • Established working mutual aid relationships with neighboring fire-rescue departments
<ul style="list-style-type: none"> • Increase staffing levels to maintain a level of consistency across all four stations utilizing both full and part-time staff 	<ul style="list-style-type: none"> • Enhanced apparatus fleet by replacing two first out ambulances and adding a used brush truck
<ul style="list-style-type: none"> • Upgrade, update and enhance our Emergency Management function through a dedicated coordinator, updated emergency 	<ul style="list-style-type: none"> • Implemented standard accountability for firefighter safety

Fire-Rescue

operation plan, and a robust training plan	
<ul style="list-style-type: none"> Develop new Standard Operating Procedures and Fire-Rescue Guidelines for the entire combination system 	•
<ul style="list-style-type: none"> Develop Box area assignments to increase the use of automatic aid 	•
<ul style="list-style-type: none"> Develop personnel and positional training standards 	•
<ul style="list-style-type: none"> Develop plans for a training facility and identify a training needs assessment 	•

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
<ul style="list-style-type: none"> Response Time 0-5 minutes 	43%	34%	25%	21%
<ul style="list-style-type: none"> Response Time 5-7 minutes 	7%	6%	6%	8%
<ul style="list-style-type: none"> Response Time 7-10 minutes 	12%	13%	15%	17%
<ul style="list-style-type: none"> Response Time 10+ minutes 	39%	47%	54%	54%

Fire-Rescue

Communication and Support Services

This program serves as the Public Safety Liaison for the County's Public Safety Answering Point (PSAP) for police, fire and rescue incidents using the County's Enhanced 911 (E-911) system. All emergency (E-911) calls and non-emergency fire rescue and police calls are processed through this center. The program also maintains the Computer Aided Dispatch (CAD) system which is used to initiate calls for service and dispatch. CAD is used by emergency dispatchers and call takers, as well as by field personnel. CAD incident data is used for planning purposes within the organization. The program also includes public safety Geographical Information System (GIS) data.

The division also develops and maintains emergency vehicle response boundaries and algorithms. Staff from this program provide technical support and coordination for the department's IT, communication, and vehicular infrastructure that includes over 200 mobile and portable radios that are individually reprogrammed on a yearly basis to maintain the Metro Region's interoperability. The division also provides project coordination for the mobile data computers in the Police, Fire and Rescue inventory. Project coordination is also being provided for the purchase and implementation of the County's new Public Safety Technology Systems including mobile data terminals. This project includes upgrading CAD and various specialized mapping GIS programs that utilizes economic and population figures to assist planning personnel with the proper placement of future assets for services. This division also provides cellular telephone and pager administration for all divisions.

Major Work Plan Initiatives

- Develop a county response map to include box area assignments that would identify the closest resources based upon unit availability.
- Begin working on obtaining, creating, transferring, and/or entering the data required for the upgrade to the CAD system, while maintaining the current system.
- Complete the upgrade of the Public Safety Computer Aided Dispatch (CAD) system.
- Evaluate the upgrades necessary to move the communication center toward accepting Next Generation (N-911) inputs to include video and text messaging to include a planned phone system upgrade.
- Start the upgrade process of mobile data computers into the identified response vehicles.

Fire-Rescue

Budget Summary: Communication Systems-Public Safety

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$8,106	\$30,897	\$72,875	135.9%
Operating	159,513	143,305	260,060	\$227,868	0.0%
Capital	17,942	47,854	4,500	\$13,000	188.9%
Total Expenditures	\$177,455	\$199,265	\$295,457	\$313,743	6.2%
Personnel Complement					
Full-time				1	
Part-time		1	1	0	

Budget Overview

FY 2014 Issues

- Develop and maintain the data contained within the CAD system (emergency unit recommendations, response algorithms, etc) as well as maintaining programs such as incident paging, station alerting, etc that rely upon and interface with and/or interact with CAD.
- Monitor the reprogramming, re-banding and updating of mobile and portable radios to maintain interoperability within the FCCs guidelines
- Provide the additional resources in key areas and to provide more efficient dispatching through the continual evaluation of new technologies for the ECC

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> • Execute a third party 700/800 MHz radio interoperability needs assessment 	<ul style="list-style-type: none"> • Executed preliminary planning to enhance our radio interoperability through the Commonwealth's statewide strategy
<ul style="list-style-type: none"> • Write grant proposal to the Virginia Department of Emergency Management for a 700/800—Mhz Radio system for interoperability 	<ul style="list-style-type: none"> • Executed new CAD demonstrations from vendors identifying systems that best meet our growing needs
<ul style="list-style-type: none"> • Execute Phase 1 of a 700/800 MHz Radio System 	<ul style="list-style-type: none"> • Procured and installed new Mobile Data Terminals and software in both Sheriff Office units and Fire-Rescue units
<ul style="list-style-type: none"> • Institute a three digit numbering system for Fire-Rescue in CAD and radio communications 	<ul style="list-style-type: none"> •

Fire-Rescue

• Upgrade software for community notification alerting	•
• Upgrade Fire-Rescue County internet functions	•
• Upgrade volunteer firefighters communications	•
• Institute an email system for the fire-rescue volunteers	•

Budget Summary: Ambulance & Rescue Services

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$-	\$-	\$-	0.0%
Operating	39,539	41,804	2,600	1,800	-30.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$39,539	\$41,804	\$2,600	1,800	-30.8%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

In FY13, Fire-Rescue received support from the state med flight program providing EMS transport by air on several major traffic accidents. Grant funds received through the Four for Life program focused on medical training and medical supplies.

General District Court

Department Overview

The court that most people have contact with is the General District Court. The General District Court handles most traffic violations. It also hears minor criminal cases known as misdemeanors and conducts preliminary hearings for more serious criminal cases called felonies.

General district courts have exclusive authority to hear civil cases with claims of \$4,500 or less and share authority with the circuit courts to hear cases with claims between \$4,500 and \$25,000. Examples of civil cases are landlord and tenant disputes, contract disputes and personal injury actions.

There is a general district court in each city and county in Virginia. General district court judges are elected by the General Assembly for six-year terms.

The District Court Clerk is the chief administrative officer for the Court and is responsible for the management and application of Court resources. This includes authority over financial performance, staffing, budgets, and efficient caseload processing (records, personnel, financial management, and public relations), and service to the public. Depending on the number of employees assigned to the Clerk's Office, the responsibilities range from managerial to "hands-on" clerical duties. The Clerk is required to monitor caseload processing to ensure compliance with statutory requirements; to meet the needs of the Court, other criminal justice agencies, and the public; and to foster sound management principles.

Services rendered to the public include:

- Ensuring through performance standards, policies, and disciplinary actions that the public will be treated fairly and courteously by Court employees and that Court system facilities, services, and programs are accessible to individuals with disabilities through reasonable accommodation
- Establishing and monitoring policies that balance customer service needs with the working demands of the Court; e.g. types of questions will be answered (no legal advice given), use of telephone answering machines, etc.
- Representing the Court at appropriate functions

General District Court

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14-FY13
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	17,153	16,648	16,155	16,155	0.0%
Capital	855	-	-	-	0.0%
Total Expenditures	\$18,008	\$16,648	\$16,155	\$16,155	0.0%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The General District Court's FY2014 requested budget of \$16,155 remains the same as the adopted budget for the previous fiscal year. There may as always be an increase or decrease for the court appointed attorney fees. The County receives funds on local offenses, and therefore, the locality must pay for court appointed attorneys fees to continue to receive these funds. Additionally, there may still be an increase in the book and subscriptions line item for the Judge to replace and update law manuals. All personnel costs for this office are paid by the Commonwealth of Virginia.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Continue to ensure efficient operation of the General District Court through the support of the daily activities of the Clerk's office. 	<ul style="list-style-type: none"> Ensured efficient operation of the General District Court through the support of the daily activities of the Clerk's office.
<ul style="list-style-type: none"> Continue to maintain accurate and timely court records. 	<ul style="list-style-type: none"> Maintained accurate and timely court records.
<ul style="list-style-type: none"> Continue to maintain an accurate accounting of courts records. 	<ul style="list-style-type: none"> Maintained an accurate accounting of court funds.
<ul style="list-style-type: none"> Continue to provide adequate maintenance, storage and retrieval of court records. 	<ul style="list-style-type: none"> Provided adequate maintenance, storage and retrieval of court records.
<ul style="list-style-type: none"> Continue to ensure that the public will be treated fairly and courteously by court employees. 	<ul style="list-style-type: none"> Ensured that the public was treated fairly and courteously by court employees.

General District Court

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
• Total New Cases Filed	13,564	12,600	11,585	12,015
• Total New Criminal Cases Filed	830	853	886	980
• Total New Traffic Cases Filed	10,533	9,022	8,108	8,340
• Total Civil Cases Filed	2,201	2,785	2,591	2,695
• Total Full-Time Judges	1	1	1	1

General Services

Department Overview

The New Kent County General Services Department is comprised of several divisions which include, Custodial Services, Building and Grounds Maintenance, Refuse Sites Management and Recycling and certain Capital Improvement Projects. General Service's management principles are, simply put, to provide **“Quality service on a timely basis for a reasonable cost while maintaining environmental awareness.”**

Maintenance and custodial staff maintains 14 County buildings for a total of approximately 118,400 square feet. In addition, the Grounds keeping employees maintain and groom approximately 33 acres of real estate (cutting grass, site cleanup, pruning, edging and plantings). Work also includes major snow removal operations at specific sites throughout the County.

General Services operates four refuse transfer stations 362 days a year with a total of 17 employees. Work includes accepting household trash, recycling of metals, batteries, cardboard, electronics, newspaper and comingled goods (glass, aluminum, plastic). The New Kent County Brush Recycling facility is also under the direction of General Services.

Building maintenance includes keeping all facilities in a working condition 24 hours a day, 365 days a year. Work includes preventive maintenance as well as major repairs to vital building electrical, mechanical and architectural systems. This work is important as it serves internal customers (County employees) and external customers (citizens who come to the County Complex) for services. County maintenance staff is also involved in the renovations of existing buildings.

Through the course of FY13, General Services has repaired and stabilized our historic buildings. The Old Courthouse has had all 3 chimneys rebuilt, the HVAC replaced and the exterior and interior have been painted. The chimney on the original school has been rebuilt. The Old Jail has had the slate roof repaired, the brick work repointed and a custom exterior metal door designed and built at the request of the Historic Society.

General Services is currently involved in overseeing the renovation of the first phase of the Old School for offices for the relocation of the School Board.

General Services

Budget Summary: Buildings & Grounds

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$309,473	316,597	\$301,627	\$310,489	2.9%
Operating	477,076	442,636	448,388	489,969	9.3%
Capital	500	6,140	500	500	0.0%
Total Expenditures	\$787,049	765,373	\$750,515	\$800,958	6.7%
Personnel Complement					
Full-time	9	9	8	8	
Part-time					

Budget Highlights:

General Services will continue to be guided by Quality, Cost and Delivery as the main goals. A major change was the separation of Parks & Recreation and their own budget from General Services in FY13. General Services continues with the custodial service to P&R facilities. General Services maintains the grounds and mowing of 6 out of 7 Parks & Recreation facilities with the exception of playing fields. Most of the FY14 increase is related to the July 2% COLA and additional funds for maintenance at the new Courthouse.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Continue 100% uptime 	<ul style="list-style-type: none"> Administration Building HVAC was updated
<ul style="list-style-type: none"> Continue Work Order system 	<ul style="list-style-type: none"> HVAC has been upgraded at the J&DR courtroom
<ul style="list-style-type: none"> Continue to replace light fixtures with more efficient LED lighting 	<ul style="list-style-type: none"> Historic Courthouse and jail painted, chimneys stabilized or rebuilt.
<ul style="list-style-type: none"> Seal asphalt & restripe in selected parking areas 	<ul style="list-style-type: none"> Inside & outside floors sealed with epoxy paint at animal shelter
<ul style="list-style-type: none"> All positions filled 	<ul style="list-style-type: none"> Refurbished and moved generator to Sheriff's impound building
<ul style="list-style-type: none"> Renovated space in Old school available for the School Board offices 	

General Services

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
• Square footage Managed	77.35	104.69	112.69	118.4
• Number of facilities	11	12	13	14
• Number of work-orders processed-2309 total to date	FY10-591	FY11-630	FY12-357	FY13-731
• Work Order System began in Fall 2009				

General Services

Budget Summary: Refuse Collection

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$332,230	\$339,136	\$359,694	\$366,641	1.9%
Operating	487,836	441,954	461,911	338,859	-26.6%
Capital	890	2,444	9,000	5,500	-38.9%
Total Expenditures	\$820,956	\$783,534	\$830,605	\$711,000	-14.4%
Personnel Complement					
Full-time	2	2	2	2	
Part-time	17	16	16	15	

Budget Highlights:

Most of the FY14 reduction is due to a new agreement that was negotiated with Central Virginia Waste Management. Overall, the contracted refuse collection budget reflects a decrease of \$120,000.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Continue 100% uptime 	<ul style="list-style-type: none"> Achieved 100% uptime
<ul style="list-style-type: none"> Continue Growth of Recycling 	<ul style="list-style-type: none"> Recycling continued to grow
<ul style="list-style-type: none"> Continue brush management 	<ul style="list-style-type: none"> Successfully operated brush disposal through major event
<ul style="list-style-type: none"> Explore more cost efficient way to deal with w/electronic & appliance recycling 	
<ul style="list-style-type: none"> All positions filled 	

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY13 Actual
Number of Facilities at which green space is maintained	11	12	13	14
Number of Acres of green space maintained	14.40	41.15	31.15	33

Human Resources

Department Overview

The New Kent County Human Resources Department supports the business of government by providing services to over 250 employees in personnel related functions. The division oversees payroll administration; the assurance of compliance with all applicable employment and labor laws; recommendation, creation, and administration of employment practices, policies and procedures; and the negotiation and administration of employee benefit plans, workers compensation and risk management programs including safety and loss prevention.

The department monitors and offers guidance in the administration of the employee performance and development system, which better links employee performance with the organization's mission and goals. It supports the County's Equal Employment Opportunity efforts and directives to ensure the County maintains a policy of extending fair and impartial treatment to all of its current and former employees and applicants, conducts investigations of employee EEO complaints and partners with departments to resolve issues at the lowest possible level. Furthermore, the department provides confidential assistance to all County sponsored employees and their significant others with work or personal related problems. Services include problem solving, support, and information and referral to appropriate resources.

The department additionally supports the classic Human Resources functions including but not limited to:

- Recruitment and Employment
- Job Classification and Compensation Systems
- Training & Development
- Health and Benefits Plans
- Employee Wellness Initiatives
- Employee Relations
- Safety at Work Programs
- Workers Compensation
- Risk Management

Human Resources

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$116,984	\$114,150	\$123,090	\$149,798	21.7%
Operating	23,792	26,102	30,869	32,501	5.3%
Capital	11,126	-	-	-	0.0%
Total Expenditures	\$151,902	\$140,252	\$153,959	\$182,299	18.4%
Personnel Complement					
Full-time	2	2	2	2	
Part-time					

Budget Highlights:

The personnel budget increased \$28,340. Of this amount, \$26,708 was related to the personnel budget due to staff turnover, 2% COLA, career development and a 12.1% increase in employee health insurance.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> Develop and institute a standard internal countywide training program to enhance employee development through supervisory, technical, and competency training 	<ul style="list-style-type: none"> With oversight of Employee Wellness Committee, established Employee of the Month Award to recognize employees for outstanding service to the County, its residents and visitors
<ul style="list-style-type: none"> Implement revised performance evaluation review process 	<ul style="list-style-type: none"> Improved and standardized interview process to provide screened candidates to managers, utilize behavioral interview questions and techniques.
<ul style="list-style-type: none"> Improve HR process, systems, and use of technology to provide a higher level of efficiency, quality, and cost effectiveness. 	<ul style="list-style-type: none"> Improved employment process and documentation with review of job descriptions, standard job offer letter, meeting with employees post offer/pre-employment
<ul style="list-style-type: none"> Continue to review policies--presenting revisions on a semi-annual basis 	

Human Resources

Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Estimated
Number of employment opportunities advertised utilizing electronic submission process	5	13	18	36
Number of electronic employment submissions processed	682	1049	1400	690

Information Technology

Department Overview

The New Kent County Information Technology (IT) Department serves as an internal resource for County departments. The department provides a wide range of IT services focusing on strengthening the enterprise infrastructure, providing high quality customer service to its customers, and delivering innovative and creative IT solutions that are aligned with New Kent's strategic goals. They strive to find new opportunities for leveraging technology investments that create long-term value--value resulting in more convenient, accessible, and affordable services for our citizens and businesses.

The IT Department installs and maintains the infrastructure for data and telecommunications services as well as provides telecommunications services to the Schools in addition to the County. The department is responsible for 9 remote locations and also provides service to 12 buildings, which are connected via County-owned cabling. The IT department maintains an iSeries server, which runs Bright & Associates Municipal Software used by the offices of the Commissioner of Revenue, Treasurer, Financial Services, Human Resources, New Kent Schools, Social Services, Building Inspections, Utilities and other users who access data. Additionally, we currently maintain 29 Windows servers in addition to the servers which handle the County's telecommunications. Our virtual environment now hosts 24 of our servers. The department maintains a Windows Domain with approximately 250 users and 200 personal computers. Additionally numerous software packages are supported. IT manages backups and monitors systems for problems as well as provides help desk support for users who are experiencing problems.

The IT Department also maintains the Geographic Information System for New Kent County. As changes occur (subdivisions, new roads, addresses) the base mapping data is updated by the GIS Manager. The GIS also supports the county's EAGLE mapping system, which is used in the E-911 center. Addresses, Centerlines and other GIS layers are used in the dispatch center's EAGLE mapping system. Many other layers are maintained for planning, economic and environmental decisions and analysis. IT also provides a server and the software to allow users to utilize this data. Much of this data is also made available to the public through our mapping website. IT also provides support to users who utilize this data.

Information Technology

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$235,543	\$238,848	\$248,393	\$255,875	3.0%
Operating	75,985	147,258	153,740	142,394	-7.4%
Capital	-	-	7,000	18,000	157.1%
Total Expenditures	\$311,528	\$386,106	\$409,133	\$416,269	1.7%
Personnel Complement					
Full-time	3	3	3	3	
Part-time					

Budget Highlights:

We are requesting replacement of a six year old plotter. Including the plotter replacement we are still lower than our request in FY13. We have also budgeted for the annual maintenance fee (~\$1000 total) for each smart phone (iPhones and Android devices) which is utilizing the new Good Technology service.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Continue virtualization of servers 	<ul style="list-style-type: none"> Upgraded our website with the implementation of a new Content Management System.
<ul style="list-style-type: none"> Replace some critical equipment due to age (originally installed in 2006) 	<ul style="list-style-type: none"> Installed a new backup system and started transitioning away from tape backups.
<ul style="list-style-type: none"> Upgrade our Windows Domain to a 2008 functional level. 	<ul style="list-style-type: none"> Upgraded voicemail system to latest release.

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Provide Backups to Major Systems	~240	~240	~240	~260
Maintain 95% uptime during normal business hours	Yes	Yes	Yes	Yes
Assign new Addresses within 3 days	100%	100%	100%	100%
Maintain up-to-date data on mapping website	100%	100%	100%	100%

Juvenile & Domestic Court

Department Overview

The New Kent County Juvenile and Domestic Relations District Court serves as one of three judicial departments of New Kent County. The Supreme Court of Virginia provides the Court with specific criteria, based on the Code of Virginia, on how to provide services for the public. The Supreme Court of Virginia provides most equipment to the Court such as computers, forms, certain office supplies, and manuals. The Supreme Court also supplies the Court employees with salary, benefits and retirement although HB 1542, Chapter 804 was passed directing localities to provide district court employees with supplemental salaries. Pursuant to Virginia Code Section 16.1-69.50, “each county and city having a general district court or juvenile and domestic relations district court shall provide suitable quarters for such court and its clerk and social services staff and a suitable room or rooms for the sessions of that court at the places designated for such purpose, except that if the court of a county is held in a city or town, other than the county seat, such city or town shall provide a suitable place for the court to be held. Such county or city shall also provide all necessary furniture, filing cabinets, and other equipment necessary for the efficient operation of the court.”

Currently, New Kent Juvenile and Domestic Relations District Court employs two full-time employees, the Clerk of Court and a Deputy Clerk, and a part time wage employee. The Court is continuing the training the part time wage employee. The Judge does not sit in New Kent County “full time”. The Judge presides over three jurisdictions – New Kent, Charles City and York County/City of Poquoson (Judge Wade A. Bowie as appointed on July 1, 2012.) The Juvenile and Domestic Relations Court holds court regularly three times a month, on the 5th Wednesday if such a day falls during the month, the second Wednesday afternoon of each month (coordinating with Charles City County J&DR Court schedule) and mediation services once a month. The Court works in conjunction with the New Kent County Sheriff’s Office, Virginia State Police, Court Services Unit, Community Connections, CCC Adult Probation Program, Peaceful Pathways Mediation Services, Department of Social Services, Division of Child Support Enforcement, Quinn Rivers, New Kent/Henrico Mental Health, the Victim-Witness Program, and the Commonwealth Attorney’s Office.

The Juvenile and Domestic Relations District Court handles cases involving delinquents, juveniles accused of traffic violations (including providing juveniles with driver’s licenses in a bi-monthly ceremony), children in need of services, children in need of supervision, children who have been subjected to abuse or neglect as well as family or household members who have been subjected to abuse. The Court also hears cases involving adults accused of child abuse or neglect or of offenses against members of their own family (juvenile or adult), adults involved in disputes concerning the support, visitation, parentage or custody of a child, abandonment of children, foster care and entrustment agreements, court-ordered rehabilitation services, and court consent for certain medical treatments. Juvenile and Domestic Relations Court case files and certain types of hearings are considered confidential and are not open to the public.

New Kent Juvenile and Domestic Relations Court had 1,068 new cases on the docket for 2011, pursuant to the Commonwealth of Virginia Caseload Statistics of the District Courts.

Juvenile & Domestic Court

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$-	\$ -	\$-	0.0%
Operating	5,369	5,888	6,325	6,475	2.4%
Capital	-	-	-	-	0.0%
Total Expenditures	\$5,369	\$5,888	\$6,325	\$6,475	2.4%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The Juvenile and Domestic Relations District Court successfully maintained compliance with the Code Section of Virginia, the Supreme Court of Virginia and the Auditor of Public Accounts for 2012. Judge Wade A. Bowie was appointed to the bench on July 1, 2012, and New Kent J&DR Court has successfully transitioned. The J&DR Court has continued to operate well within the budget of \$6,325 provided by New Kent County.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> To continue to provide excellent customer service to the citizens of New Kent County in compliance with the Code of Virginia and the Supreme Court of Virginia. 	<ul style="list-style-type: none"> Compliant with APA audit.
<ul style="list-style-type: none"> Complete Desktop curriculum via Skillssoft. 	<ul style="list-style-type: none"> Successful transition of Judge Wade A. Bowie.
<ul style="list-style-type: none"> Continue training of part-time wage employee. 	<ul style="list-style-type: none"> Completed 15 hours over minimum requirement for CLE.
<ul style="list-style-type: none"> To continue to be compliant with CLE requirement. 	<ul style="list-style-type: none"> Successful integration of JAVA system.
<ul style="list-style-type: none"> To continue to be compliant with all legislative updates. 	<ul style="list-style-type: none">

Juvenile & Domestic Court

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
New Cases in New Kent J&DR Court	1,057	1,105	1,198	1,087
Hearings Held in New Kent J&DR Court	2,359	2,144	2,649	2,350
Cases Concluded in New Kent J&DR Court	1,076	1,021	1,241	1,066

Magistrate

Department Overview

The primary duty of the **Magistrate** is to provide an independent, unbiased review of complaints of criminal conduct brought to the office by law enforcement or the general public. Magistrate duties include issuing various types of processes such as arrest warrants, summonses, bonds, search warrants, subpoenas, jail releases and certain civil warrants such as Emergency Custody Orders (health related), Temporary Detention Orders and Civil Detainers. Magistrates also conduct bail hearings in instances in which an individual is arrested on a warrant charging him or her with a criminal offense. Magistrates provide services every day of the year on an around-the-clock basis, conducting hearings in person or through the use of video conferencing systems.

The magistrate system for the Commonwealth is divided into eight regions, and each magistrate is authorized to exercise his or her powers throughout the magisterial region for which he or she is appointed. Each region is comprised of between three and five judicial districts. There are magistrate offices located throughout Virginia, including at least one in each of Virginia's 32 judicial districts. New Kent County, part of the 9th Judicial District, currently receives its magistrate services in person at the office located inside the Henrico Regional Jail – East facility in Barhamsville or via telephone, fax and the videoconferencing system located in one of several sites located throughout the 9th Judicial District or, at times, anywhere within Region 6.

Magistrate

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	835	578	764	764	0.0%
Capital	1,074	-	382	382	0.0%
Total Expenditures	\$1,909	\$578	\$1,146	\$1,146	0.0%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

Due to the many changes of the magistrate system in 2009, delivery of magistrate services has been completely reorganized. Instead of having “on-call” magistrates who respond to the requesting locality on an as-needed basis as had been the custom in the past for many localities, magistrates are seated in permanent offices utilizing the video conferencing and remote-print mechanisms to conduct hearings and effectuate other magisterial processes. This means that while most mileage and paging/cell phone systems are no longer a fiscal concern for New Kent County, items such as paper, fax machines, other office equipment and office machines certainly are, both within the county and at the magistrate location serving the county. In addition, even the best technology sometimes experiences a glitch, which has, on occasion, prompted a magistrate to head to a magistrate office in other localities in the 9th District.

Parks & Recreation

Department Overview

The Department of Parks and Recreation supports three full-time staff, one part time administrative assistant, and up to 16 seasonal employees.

The Parks and Recreation Division promotes, provides, and maintains three core functions.



The first core function is to plan, implement, and evaluate quality recreational programs. Within the scope of this function, Parks and Recreation staff provide enrichment programs, athletic and fitness classes, sports leagues, and special events to all populations preschool through senior adult. In addition to programs noted, the youth population benefits from a nine-week summer day camp program and a before and after school program during the school year. Senior adults also receive increased outlets for social opportunities as well as lifelong learning. The Division promotes

recreational activities for all populations and will provide assessments and individual recreation plans for individuals who have inclusion needs to the best of our capability. Parks and Recreation is devoted to on-going training of full-time staff, seasonal staff, volunteers and contracted instructors to deliver quality recreational programs. Parks and Recreation creates promotional efforts through community outreach, electronic media, and mail publicity.

The second core function is to develop and maintain a comprehensive system of parks and recreational facilities. Parks and facility staff operate and maintain park amenities, open spaces, and recreational facilities. This operation includes Quinton Community Park, Quinton Community Center, Wahrani Nature Trails, Eltham Battlefields, and the Historic School Gymnasium and Fields. Parks and Recreation schedules programs for the facilities listed, in addition to scheduling non-instructional hours of the school gymnasiums for community use.



The final core function is to provide services in a fiscally responsible manner. The Department seeks to provide affordable recreation programs for the citizens while maintaining a responsible operating and capital budget. Staff maintains on-going investigations to reduce cost while maintaining quality service including additional revenue sources such as grants, establishing community partnerships and sponsorships, and revenue generation to offset operating expenditures.

To maintain high levels of service, Parks and Recreation seeks guidance and support from the New Kent Parks and Recreation Commission. The Department has strong working relationships with the New Kent County School Board, New Kent Athletic Department, New Kent Youth Association, co-sponsored Groups, volunteers, civic organizations, community agencies, Virginia Recreation and Park Society and other Parks and Recreation localities to provide recreational opportunities for the citizens of the County.

Parks & Recreation



Within these three core functions, Parks and Recreation strives to enhance County residents' quality of life through recreation that is of interest, safe, customer friendly, accessible and affordable.

Parks & Recreation

Budget Summary: P&R Administration

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$195,358	\$148,613	\$160,548	\$187,893	17.0%
Operating	29,939	30,819	36,377	36,358	-0.1%
Capital	-	-	-	-	0.0%
Total Expenditures	\$225,297	\$179,432	\$196,925	\$224,251	13.9%
Personnel Complement					
Full-time	2	2	2	3	
Part-time	1	1	1	0	

Budget Highlights:

Parks and Recreation increased publicity for online registration. Approximately \$130,000 of FY12 revenue was generated online (47% of FY12 Program Revenue). Parks and Recreation started to utilize social media and the new County website in FY12 in partnership with Administration and IT. Parks and Recreation continued traditional program publicity. Parks and Recreation staff maintained professional memberships and networking to increase partnerships and best practices.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
Research standards for national agency accreditation	Online registrations increased by 38 per month on average totaling 457 more for the year*
Volunteer coaches invited to participate in NYSCA trainings	2 FTE attended the Annual State Conference gaining valuable educational information
Increase customer service by staffing the office 8.5 hours with part time staff or volunteers	Increased use of social media including Facebook, County website, and email blasts
To adopt a Departmental Master Plan for FY15 – 20 that supports the Virginia Outdoors Plan and the County Comprehensive Plan	Retained youth volunteers decreasing professional service cost for background screenings
To increase opportunity and outlet for citizen input	PT Administrative Assistant hired for up to 25 hrs/wk

*Data is approximate due to FY11 estimations

Parks & Recreation

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
• Number of online registration transactions	-	1,116	1,315	1,772
• Average number of CEUs per FTE	1.6	2.0	1.5	1.8
• Number of Volunteer Hours - Programs	1,535	1,625	1,656	1,720
• Number of Volunteer Hours – Parks/Facilities	252	215	200	234

Parks & Recreation

Budget Summary: P&R Programs

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$122,953	\$129,618	\$184,737	\$180,560	-2.3%
Operating	103,993	103,705	120,790	121,719	0.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$226,946	\$233,323	\$305,527	\$302,279	-1.1%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	18	19	18	18	

Budget Highlights:

Parks and Recreation increased program revenue by approximately 9% from FY11 to FY12. Although program cancellation rates increased by 1% the number of programs offered was increased. Parks and Recreation continued to experience growth in traditional youth sports leagues in FY12. Parks and Recreation continued the Wind Banner Scholarship Sponsorship Program in FY12. Eleven local businesses, or organizations, contributed to the program and 19 scholarships were awarded in FY12.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
Increase the number of sports scholarships awarded by six	Nineteen sports scholarships were awarded to individuals in five different sports programs
Increase content area training for part time and seasonal employees by 2 hours	Part time, seasonal staff received at least 8 hours of content area training
Implement staff retention and appreciation program for part – time staff and seasonal employees	Summer camp had a 7% participation increase from FY11 to FY12
Document implementation of park maintenance standards	Increased quality and maintenance of athletic fields and parks including upgraded turf
Research standards for national agency accreditation	The FY12 Program Revenue collected offset the 71500 operating budget 100%

Parks & Recreation

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
• Program Revenue	\$259,115	\$287,931	\$261,889	\$274,778
• Number of programs offered	142	140	148	160
• Program Cancellation rate	-	14%	10%	11%
• Number of co-sponsored/or affiliate groups	-	12	11	11
• Number of sports scholarships awarded	-	2	8	19
• Before School Participants (2 sites)/wk	-	29	26	24
• After School Participants (2 sites)/wk	-	26	27	30
• Before/After School Participants (2 sites)/wk	-	24	24	26
• Summer Camp Participants – GWES/wk*	-	48	40	36
• Summer Camp Participants - NKES/wk*	-	32	23	32

*In FY12 (July – August 2012), the Summer Camp Program was combined at one site and separated into two camps (Junior and Senior Camp)

Voter Registration & Elections

Department Overview

The New Kent County Voter Registration and Elections Department provides voter registration and election services, including absentee voting, and conducts all federal, state and local elections held in the County. In New Kent, the appointed Electoral Board members all serve part-time, and their administrative duties are primarily carried out by the General Registrar, who by law also appoints and supervises the Assistant Registrars. New Kent has a full-time Chief Assistant Registrar. An hourly Assistant Registrar is available when additional help is required.

The General Registrar, Assistant Registrar(s) and Electoral Board members work closely with the State Board of Elections (SBE), elected and appointed officials, other voter registration and election officials and other County departments. For example, the General Registrar and Electoral Board work with SBE to administer laws on candidate qualifying requirements and campaign finance. The General Registrar also works with the County Attorney to help ensure that the County's voter registration, absentee and Election Day procedures continue to fully comply with the federal Voting Rights Act and other applicable laws.

The General Registrar and Assistant Registrar(s) provide all voter registration services, staff, and monitor security of the Voter Registration Office in New Kent's Historic Courthouse (which also serves as the County's site for in-person absentee voting) and maintain the County's official voter registration and election records. They also respond to information requests, prepare election-related public notices, print and ensure the accuracy of poll books used in elections, enter "voting credit" from the pollbooks, and prepare and monitor the departmental budget.

Electoral Board duties performed by New Kent's Registrars include: preparing lists of potential Officers of Election for the Electoral Board's consideration, preparing Officer appointment packages, keeping training and work records and submitting payroll requests; sending annual polling place rent agreements; preparing public meeting and equipment testing notices, meeting agendas and minutes; maintaining a database of voting equipment owned by the County and its use and maintenance; ordering ballots and voting equipment programming; proofing printed and electronic ballots; and preparing all forms and materials for use at Officer training and at the polls.

Duties and responsibilities performed by the Electoral Board include the appointment of a General Registrar (every fourth year), Officers of Election (annually), and voting equipment custodians and technicians, and notification to the local governing body of any needed changes to polling places or methods of voting. The Electoral Board oversees the testing of all voting equipment prior to each election, provides voting equipment demonstrations, ascertains County election results, ensures polling places are adequately staffed and set up for each election, and monitors voting equipment security. The Electoral Board is also charged with planning and carrying out Officer of Election training which meets state requirements and standards, and supervising the work of the Officers of Election.

Voter Registration & Elections

Budget Summary: Registrar

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$129,108	\$140,193	\$126,563	\$154,670	22.2%
Operating	20,055	42,784	26,171	28,481	8.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$149,163	\$182,977	\$152,734	\$183,151	19.9%
Personnel Complement					
Full-time	2	2	2	2	
Part-time	2	3	3	3	

Budget Highlights:

Two elections are scheduled for FY13. The County has experienced a substantial increase in voter registration. Increase demands in the office required another part-time assistant registrar to be hired.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Facilitate 2013 elections 	<ul style="list-style-type: none"> Coordinated three elections
<ul style="list-style-type: none"> Report election results in accordance with State requirements 	<ul style="list-style-type: none"> Updated voting equipment which led to uniformity in all precincts.
<ul style="list-style-type: none"> Attend State mandated training. VREO classes for Chief Assistant Registrar. And for General Registrar to complete part II class to become certified VREO. 	<ul style="list-style-type: none"> Attended State training, VRAV annual conference and VREO Certification class, part I.
<ul style="list-style-type: none"> Purchase backup voting equipment. 	<ul style="list-style-type: none"> Success with increased UOCAVA / E-mail Overseas and Military voters.

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
<ul style="list-style-type: none"> Elections 	3	2	1	2
<ul style="list-style-type: none"> Absentee Ballots 	717	236	243	81

Voter Registration & Elections

Budget Summary: Electoral Board

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$6,406	\$6,474	\$6,474	\$6,668	3.0%
Operating	181	168	1,400	1,700	21.4%
Capital	-	-	-	-	0.0%
Total Expenditures	\$6,587	\$6,642	\$7,874	\$8,368	6.3%
Personnel Complement					
Full-time					
Part-time	3	3	3	3	

Budget Highlights:

The General Assembly approved a 3 percent salary increase for Electoral Board members to be effective August 1, 2013. The budget also reflects an increase in mileage.

Sheriff's Office

Department Overview

The New Kent County Sheriff's Office serves as the County's primary law enforcement agency. The Sheriff's Office provides service to the County's approximately 18,000 residents and the traveling public visiting our County. The Sheriff's Office enforces all state laws and local ordinances to include all



criminal laws and traffic codes as well as develops agency policies, programs, legislative initiatives and standards in collaboration with other county departments, civic and community organizations, and other governmental agencies. These efforts are designed to identify, assess, plan for and address organizational, governmental and community needs. The Sheriff's Office consists of the following functional areas – Administration, Patrol, Investigations, Courts/ Civil Process, Communications, and Animal Control. There are several specialized teams within some of the functional areas to include the Emergency Response Team, the Marine Patrol, the Motor Unit, the Crime Scene Investigations Unit, the Honor Guard, Project Lifesaver, the Commercial Motor Vehicle Enforcement unit, the Animal Adoption Program, and the Bike Patrol.

The administrative section is charged with maintaining all of the records and documentation required of a law enforcement agency by local, state and federal mandates. The section also seeks, administers, monitors and manages any and all grants available to law enforcement entities to include seized and forfeited assets. The development of and fiscal management of the agency budget is one of the main duties of this section. The formulation of agency policy and procedure is also a function of this section. The administrative section is responsible for the agency's accreditation process and the maintenance of the accreditation files.

The patrol section responds to citizen reports of crimes, citizen requests/calls for service, criminal cases initiated by law enforcement employees, non-criminal cases initiated by law enforcement employees, incidents resulting in custodial arrests, and incidents resulting in the issuing of summonses or warnings. This section also provides for the enforcement of traffic laws to include traffic accident investigations. The patrol section conducts the preliminary investigation of criminal activity, the service of criminal warrants, and conducts the majority of the requested watch orders and directed patrols.

The investigative section handles all major case investigations, acts as liaison with other local, state and federal agencies. This section manages crime scenes within the County and assists in other counties as requested. The investigation section has three members two of whom are members of the Twin Rivers Regional Narcotics Task Force and who are also sworn as special state police agents. This section is responsible for the management of the evidence and property function of this agency as well as the agency's crime scene and surveillance equipment.



The Courts/Civil Process section handles all prisoner transports to and from court and any special hearings which may be required. The personnel of the courts section are responsible for the

Sheriff's Office

courthouse/courtroom security function to include all County court dates and during the normal business hours of the other courthouse offices. The civil process personnel are responsible for receiving, recording, tracking and the service and return of all civil process documents as well as served criminal warrants. This section assists the patrol section with the performance of mental health commitments, emergency committal orders and transports as well as extraditions and juvenile transports.

The communications section handles the receipt of all citizen reports of crimes, citizen requests/calls for service, criminal cases initiated by law enforcement employees, non-criminal cases initiated by law enforcement employees, incidents resulting in custodial arrests, incidents resulting in the issuing of summonses, citizen reports of accident/injury, citizen report of fire. This section is also responsible for communications with other jurisdictions, resources requests, etc. The personnel of this section answer all business (non-emergency) and emergency telephone calls (E911 and wireless E911) within the County. They document all calls for service requests, manage and maintain all records



regarding emergency calls and emergency responses and serve as the first line of communications for all emergency first responders in the County. The communications personnel conduct the STAR program and act as the points of contact for the citizens that this program serves. The communications center serves the Sheriff's Office, New Kent Fire/EMS, Providence Forge Volunteer Rescue Squad, the Virginia State Police, the Virginia Game Commission, and several other County offices during their non-business hours.

The animal control unit is responsible for and responds to all animal attacks/bites, reports of the abuse of domestic animals, reports of annoying/roaming-at-large animals, investigates complaints of unlicensed/unvaccinated animals and is responsible for the maintenance of the pound. The personnel in this section have established and manage a model animal adoption program and a highly-rated pound. The members of this section annually sponsor a County rabies clinic and on a daily basis assist residents with referrals regarding domestic animals. This section also responds to calls from citizens regarding wild animals or varmint animals in and/or around their homes.

Other programs offered by the New Kent Sheriff's Office include but are not limited to:

- Fingerprinting for employment or volunteer (citizens, school system, Parks & Recreation, County Government)
- Crime prevention services
- Safety seat inspections
- Home security surveys
- Business security surveys
- A speakers bureau
- Meals on Wheels
- Concealed handgun carry course

Sheriff's Office

Budget Summary: Law Enforcement

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$1,818,599	\$1,908,041	\$1,921,779	\$2,114,294	10.0%
Operating	381,992	302,569	278,834	298,755	7.1%
Capital	485	9,800	4,900	4,900	0.0%
Total Expenditures	\$2,201,076	\$2,220,410	\$2,205,513	\$2,417,949	9.6%
Personnel Complement					
Full-time	24	25	26	28	
Part-time	4	6	6	8	

Budget Highlights:

In FY13, the Sheriff's Office received the MADD Award for DUI enforcement. The Sheriff's Office also hosted a forum for public education on Bath Salts and Synthetic Drugs. The FY14 budget reflects a small increase, and various line items were adjusted to accommodate operational priorities.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Maintain a safe community in a County that continues to grow in terms of population 	<ul style="list-style-type: none"> Received MADD Award for DUI Enforcement Hosted a forum for public education on Bath Salts and Synthetic Drugs
<ul style="list-style-type: none"> Hire and retain skilled professionals 	<ul style="list-style-type: none"> Patrol Division received 1st place in the state Law Enforcement Challenge 11-25 officers 2nd place in the National Law Enforcement Challenge 11-25 officers
<ul style="list-style-type: none"> Accountability and responsible expenditure of taxpayer dollars 	<ul style="list-style-type: none">
	<ul style="list-style-type: none"> Statewide Occupant Protection Safety Program (1st place) Child Passenger Safety Community Outreach -

Sheriff's Office

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Total Summons to include DUI Arrests	3,020	3,800	3,247	3447
Motor vehicle fatalities	2	6	9	5
Child Safety Seat Training re-certification	12	13	14	16

Sheriff's Office

Budget Summary: Confinement of Prisoners

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	697,316	751,301	747,500	826,000	10.5%
Capital	-	-	-	-	0.0%
Total Expenditures	\$697,316	751,301	747,500	\$826,000	10.5%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

Built in 1996, the Henrico County Regional Jail East (located in New Kent County) services the Counties of Goochland, Henrico and New Kent. This jail houses male and female inmates. Henrico County bills New Kent monthly for inmates housed in the facility.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> To maintain a safe community and ensuring that prisoners are housed in the facility until trial or bond hearings 	<ul style="list-style-type: none"> Trustees of Henrico Jail East are picking up trash in the County
<ul style="list-style-type: none"> To continue to maintain a good working relationship with Henrico County Jail East personnel 	<ul style="list-style-type: none"> Monthly review of trustee status to be used inside facility to reduce jail operation cost

Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Jail Invoices	540,573	672,385	733,880	363,320

Sheriff's Office

Budget Summary: Courts

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$452,663	\$485,072	\$474,778	\$ 516,887	8.9%
Operating	46,510	50,566	54,965	54,799	-0.3%
Capital	3,373	-	250	250	0.0%
Total Expenditures	\$502,546	\$535,638	\$529,993	\$571,936	7.9%
Personnel Complement					
Full-time	3	3	3	5	
Part-time	9	8	8	8	

Budget Highlights:

In FY 13, the Sheriff's Office continues to provide Court Services, including court security, civil process and transportation of inmates. There are three courtrooms in the County Courthouse with court cases every day of the week. Screening of individuals entering the courthouse is conducted by deputies to ensure the safety of all the citizens and non-citizens that are at the courthouse.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> To maintain security of the courthouse through screening of individuals entering the building 	<ul style="list-style-type: none"> The Court deputies screened approximately 34,204 people
<ul style="list-style-type: none"> Provide security for three courtrooms, Circuit, General District and Juvenile Courts and other meetings at the courthouse and administrative building 	<ul style="list-style-type: none"> Court deputies have provided security at the School Board Meetings and Board of Supervisor Meetings We have had several high profile cases in courts We have initiated the use of video conferencing for inmate pre-trial conferences
<ul style="list-style-type: none"> Civil Process deputies serve criminal and civil papers 	

Sheriff's Office

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Subpoenas Received	1,349	1,698	1,716	2018
Jury Summons Received	461	358	553	432
Criminal Warrants	1,146	1,288	1,283	1342
Levies	50	71	42	43
Other Civil Process Received	5,234	5,832	5,793	6029

Sheriff's Office

Budget Summary: Emergency 911 Dispatch

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$427,235	\$447,090	\$467,289	\$480,160	2.8%
Operating	63,426	65,796	82,413	70,713	-14.2%
Capital	862	1,260	1,100	1,100	0.0%
Total Expenditures	\$491,523	\$514,146	\$550,802	\$551,973	0.2%
Personnel Complement					
Full-time	8	9	9	9	
Part-time	3	3	3	6	

Budget Highlights:

In FY 12, the communications section continues to serve as the communications hub for the majority of all contacts made with the Sheriff's Office and in after-hours situations for the entire County. This center not only serves as the communications center for the law enforcement function of the County but also for the Fire/EMS function. During the years unusual weather events, including hurricanes, tornados, earthquake, wildfires, floods and snow storms, the center continued to be operational.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> To continue quality training and certifications off our communications officers 	<ul style="list-style-type: none"> The center completed the training of several newly assigned part time communications officers
<ul style="list-style-type: none"> To maintain all re-certifications and training. 	<ul style="list-style-type: none"> The Agency's NCIC/VCIN instructors received and satisfactorily completed annual re-certifications
<ul style="list-style-type: none"> To maintain certifications and to enhance the training of communication officers 	<ul style="list-style-type: none"> The Agency's NCIC/VCIN instructors held several training classes certifying communications officers from the various offices in the region
<ul style="list-style-type: none"> Grant to upgrade E911 Phone System to be in compliance with the Federal 2015 mandate 	<ul style="list-style-type: none"> The Agency continued a Domestic Violence Awareness training program for New Kent County Communications Officers

Sheriff's Office

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Calls for Service	34,512	30,263	39,507	34,079
Telephone calls into the center	107,282	83,498	91,972	95,495
Wireless 911calls	7,314	7,296	7,524	4,325
STARS contacts	730	730	1095	1253

Sheriff's Office

Budget Summary: Animal Control

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$179,435	\$193,281	\$203,219	\$210,837	3.7%
Operating	43,922	34,979	41,208	41,121	-0.2%
Capital	-	-	-		0.0%
Total Expenditures	\$223,357	\$228,260	\$244,427	\$251,958	3.1%
Personnel Complement					
Full-time	3	3	3	3	
Part-time		1	1	1	

Budget Highlights:

In FY13, we continued to hold a rabies clinic for dogs and cats at the New Kent County Courthouse. The floors in the pound have been redone and sealed, making it a cleaner environment for the animals and workers. The septic

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> To provide safe/secure housing for the animals that are taken in as strays or surrender to the pound 	<ul style="list-style-type: none"> State Vet advised that the pound had no findings of insufficiencies
<ul style="list-style-type: none"> To hold more adoption events so that the number of animals euthanized is at a minimum 	<ul style="list-style-type: none"> 292 animals were adopted out
<ul style="list-style-type: none"> To continue to educate the public about the importance of spaying and neutering and vaccinations 	<ul style="list-style-type: none"> Rabies vaccination clinic was held in January with 402 animals being vaccinated, 327 dogs and 75 cats
<ul style="list-style-type: none"> To enforce laws related to Animal Control and provide service to the citizens of the County as it relates to domestic animals 	<ul style="list-style-type: none"> Held mobile adoption events in the county and outside the county
<ul style="list-style-type: none"> Moving towards building a new animal pound 	<ul style="list-style-type: none"> Adoptable animals are being posted on the New Kent County Website Have held meetings with consultants regarding planning for the new pound.

Sheriff's Office

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Dogs and cats taken in to pound	806	735	588	559
Dogs and cats reclaimed by owner	163	146	149	108
Dogs and cats adopted out	242	298	292	236
Dogs and cats euthanized	207	163	75	94

Treasurer

Department Overview

The Office of the Treasurer is established by the Constitution of Virginia. As a Constitutional Officer, the Treasurer performs certain fiscal duties for both the Commonwealth of Virginia and the County of New Kent. The Treasurer's Office scope of responsibilities encompass the collection of state and local revenue, the disbursement and investment of local revenue, and the accounting for these funds.

The Treasurer serves the citizens of New Kent County and works closely with other departments in the New Kent County Government, in particular the Commissioner of the Revenue's Office and Financial Services.

Some of the Treasurer's Office specific duties encompass generation, mailing, and processing Real-Estate and Personal Property tax bills, collection of utility payments, collection of public service revenue, investment of County funds, and monthly reconciliation of bank accounts.

The Treasurer's Office also oversees and processes additional programs including:

- Meals Tax
- Vehicle Decals
- Occupancy Tax
- Business Licenses
- Dog Tags
- Kennel Tags
- Utility payments
- Building Permits
- Zoning Permits
- ACH payments
- State Estimated Tax

Treasurer

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$298,084	\$299,051	\$297,786	\$307,521	3.3%
Operating	65,181	67,838	48,451	47,492	-2.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$363,265	\$366,889	\$346,237	\$355,013	2.5%
Personnel Complement					
Full-time	5	5	5	5	
Part-time					

Budget Highlights:

Norma C. Holmes has now been the Treasurer for one year .We have completed our first tax year with little to no issues. We are excited to have our new attorney Kevin Apel start working with us on our delinquent collections in January 2013.ational budget for the Treasurer’s Office reflects a \$60 increase overall. Various budget line items were adjusted to reflect the operational priorities of the new Treasurer.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Maintain a high collection rate for Real-Estate of 97% 	<ul style="list-style-type: none"> Deputy Treasurer has certification through the Treasure’s Association of Virginia receiving the Master Governmental Deputy title
<ul style="list-style-type: none"> Maintain a high collection rate for Personal Property of 94% 	<ul style="list-style-type: none"> Increasing collections for Administrative Fees and DMV Fees each year for the past five years with 2010
<ul style="list-style-type: none"> Work with our new attorney on delinquent collections 	<ul style="list-style-type: none"> Turn over audit with no written issues
<ul style="list-style-type: none"> Continue to create and implement internal controls 	<ul style="list-style-type: none"> Bank Reconciliation completed in a timely manner each month
<ul style="list-style-type: none"> Continue to provide a high level of customer service not only to citizens but others in internal departments 	<ul style="list-style-type: none"> Met budgeted collections for real-estate and personal property

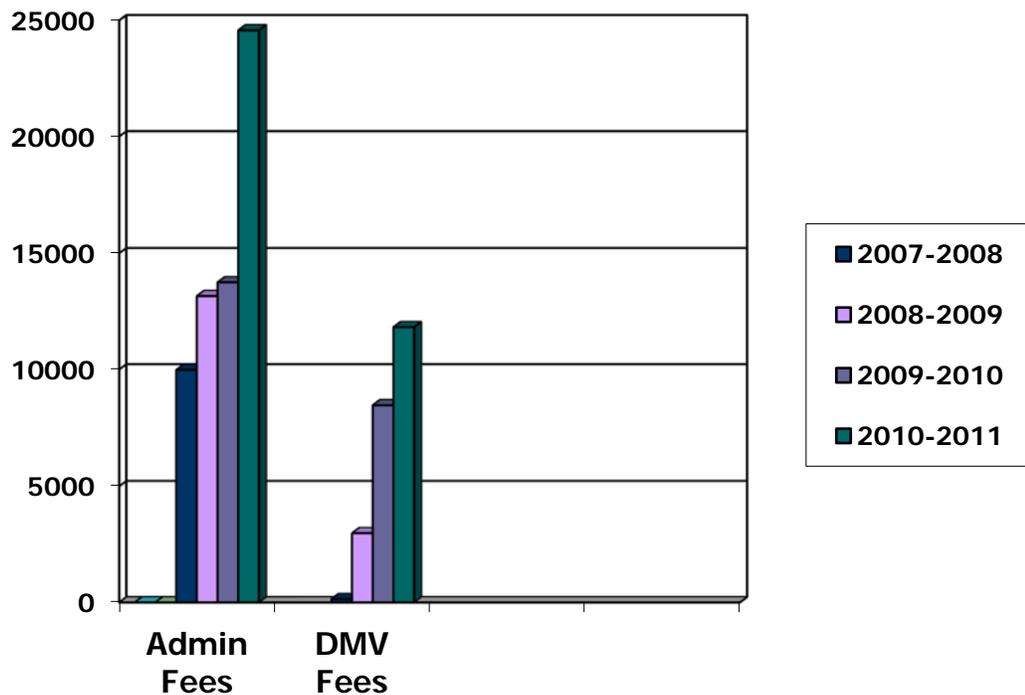
Treasurer

Performance Indicators:

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Taxable Parcels	17966	18488	17774	18767
Land Parcels Maintained for Mortgage Co	398	3689	3404	4049
Real – Estate Abatements	352	1168	543	148
Real-Estate tax bills processed	11449	14884	12345	14480
Personal Property Address Changes	1112	943	1110	1000
Parcels in land use program	277	274	270	443
Personal Property in relief	1	1	6	17584
Personal Property items	28589	29473	28452	30957
Personal Property tax bills processed	14112	49498	25713	31362
Personal Property address changes/updates	452	400	402	400
Personal property abatements	232	559	427	377
Dog Licensee sold	3097	3463	2891	3650
Dog license notices	1100	1400	1250	3550
Rabies Sent to other localities	1000	1200	1350	1390
Acct Debt Set Off on filed claims	3203	3621	2989	3741
Parcels in Judicial Sale	27	33	0	0
Liens Issued (Bank wage & 3 rd Party)	32	0	0	0
Delinquent Notices Real-Estate & Personal Property	3300	3360	3256	5734
DMV Stops issued	0	1800	3000	3050
Pay plans for Real Estate	100	79	130	85
Vehicle Decals Issued	19304	15401	2483	2524
Utility Bills collected	7376	7732	7800	13200
Building Permits Processed	567	386	1428	1323
BPOL Collections	1540	1432	1428	1015
Parks & Rec fees processed	4207	4307	3089	8100
Estimated Tax accounts	249	221	235	180
Estimated Tax payments	996	884	949	575
Number of checks/ Ach issued	13630	11740	12502	14000
Returned Checks	80	75	120	87
Bankruptcy Claims filed	25	26	44	37

Treasurer

The chart below shows collection details for administrative fees and DMV stop fees. Administrative fees are received from processing return checks and filing proof of claims on bankruptcies. We also collect an administrative fee when we receive and post funds received from the Virginia Department of Taxation when processing set-off-debt accounts. DMV fees are received when posting payments to accounts that have been submitted to DMV due to delinquency.



Social Services

Department Overview

The New Kent Department of Social Services (NKDSS) under the auspices of the Virginia Department of Social Services (VDSS) provides assistance to the citizens of the County of New Kent. The NKDSS helps citizens live their best lives and triumph over poverty, abuse and neglect, achieve self-sufficiency and shape strong futures for themselves, their families and their communities.

Social Services and many of its programs and services fall under Title 63.2 of the Code of Virginia. Under the Law, the VDSS assumes administrative responsibilities for a local statewide system known as Local Departments of Social Services such as NKDSS; specifically created under §63.2-324 of the Code of Virginia. This system allows local departments to administer certain programs under Federal and State Law or Regulation.

The NKDSS consists of 16 employees and up to three social work student interns per semester. Under §63.2-325 of the Code of Virginia, the Director, administrative head of the agency, is appointed by the local governing body and directly supervised by the County Administrator in partnership with the VDSS. The Director is trained and experienced in social services administration and has general management and control of NKDSS, including the making of rules consistent with those of Federal and State Law and Regulation.

The employees of the NKDSS are charged with administering and delivering benefits and services to adults, families and children of New Kent County. The following are some of those benefits and services:

- Supplemental Nutrition Assistance Program (SNAP)
- Medicaid (Medical Assistance)
- Family Access to Medical Insurance Security (FAMIS)
- Self Sufficiency: Temporary Assistance for Needy Families (TANF) and Virginia Initiative for Employment not Welfare (VIEW)
- Energy Assistance (Heating, Cooling and Crisis)
- Fraud and Recovery

Family Services Programs and Child Care and Development Programs include:

- Permanency (Foster Care and Adoptions)
- Child Protective Services
- Adult Protective Services
- Auxiliary Grants
- Adult Services
- Emergency Services
- Child Care Subsidy
- Child Care Quality Initiative

NKDSS also maintains extensive partnerships with local and state law enforcement, court services, mental health services, medical providers, community action agencies, schools, churches, non-profit organizations, health departments, local fire and rescue, and other community organizations.

Social Services

The 2012 Local Department of Social Services Profile report reported the following total staff, administrative and operational costs; benefits payments and program services paid to New Kent County, as well as to County residents:

- Federal Funds - \$6,958,246
- State Funds - \$3,930,692
- Local Funds - \$671,274

*"Local" includes expenses that are not eligible for reimbursement.

Social Services

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14-FY13
Personnel	\$682,979	\$839,916	\$913,968	\$916,825	0.3%
Operating	109,163	127,596	138,718	144,671	4.3%
Programs	292,304	261,050	208,339	258,738	24.2%
Capital	3,718	13,550	-	26,000	100.0%
Total Expenditures	\$1,088,164	\$1,242,112	\$1,261,025	\$1,346,234	6.8%
Personnel Complement					
Full-time	15	17	17	16	
Part-time	1	1	1	1	

Budget Highlights:

Beginning with FY14, the state will move to a single pool approach for Random Moment Sampling (RMS). One major result of the change is that there will be one pass-through rate for all staff and operations as compared to one for eligibility and one for services. The expected rate is 26%. State DSS is committed to implementing the single pool concept in such a way that, all else being equal, no locality would be negatively impacted from a local match perspective. As a result, \$93,440 in additional funds will be allocated by the state to our base allocations for Eligibility and Services Staff and Operations budget line.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Utilize Family Partnership Meetings (FPM) at every decision point. FPMs are held for all decisions involving a child’s removal, change of placement, and reunification/other permanency plan. 	<ul style="list-style-type: none"> Standard Operating Procedure finalized, published and distributed to staff.
<ul style="list-style-type: none"> Continue to follow State’s initiative by decreasing the number of children entering Foster Care by strengthening families initiative such as increasing permanency and Foster Care prevention. Also utilizing relatives as placement options when deemed appropriate. 	<ul style="list-style-type: none"> The Information and Security and Risk Management (IRSM) office conducted an internal inspection to assess compliance with safeguard measures to ensure confidentiality of Federal Tax Information. With the implementation of a few suggestions from the inspector, the agency received a favorable review.
<ul style="list-style-type: none"> Ensure Benefit Program Specialists’ proficiency in the new online CommonHelp Customer Portal and VaCMS to increase 	<ul style="list-style-type: none"> Supervision of CSA was transferred from CSA to the County Administrator.

Social Services

participation rates in all Benefit Program areas. Also ensure compliance with upcoming Health Care Reform and maintain timely and accurate case processing within state and federally mandated timeframes.	
<ul style="list-style-type: none"> Enhance Client Satisfaction Survey to include random follow-up calls to clients after services have been provided. Services Unit will create a survey specific to the services they provide. 	<ul style="list-style-type: none"> SNAP (Supplemental Nutrition Assistance Program) Participation Rate increased to 92.08% in FY12; a 10% increase from FY11.

Performance Indicators:

Benefit Programs and Service Programs	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
*SNAP – Participation Rate	37.67%	52.31%	71.90%	82.14%
TANF – number of cases	44	42	41	51
Energy Assistance - applications	241	214**	184**	378***
Medicaid – number of cases	Not available prior to FY09.	629	629	665
Child Protective Services – Family Assessments	20	35	67	35
Child Protective Services - Investigations	7	12	29	15
Adult Protective Services – Reports received	Not available prior to FY09.	7	15	45
Adoptions			2	0

Performance Indicators utilized based on yearly May end reports (end of State FYs).

*Participation Rate Percentage: Percentage of eligible persons in a locality receiving benefits.

**Does not include Cooling Assistance.

***Includes Energyshare, cooling, fuel, and crisis

Comprehensive Services Act

Department Overview

The Office of Comprehensive Services carries out the services available through the Comprehensive Services Act (CSA), which was passed by the General Assembly in 1992. The Act was passed with the intention of creating “a collaborative system of services and funding that is child-centered, family-focused and community-based when addressing the strengths and needs of troubled and at-risk youths and their families in the Commonwealth.” [Code of Virginia §2.2-5200](#)

The CSA Coordinator manages the local implementation of this program and also serves as a liaison between the County and local community partners. These partners mainly consist of the following: parents/legal guardians of CSA clients, CSA Case Managers, interagency teams, service providers, and child serving agencies. The goal of this partnership is to work collaboratively to address the needs of eligible clients in need of services.

This department works with two different interagency teams, the Family Assessment and Planning Team (FAPT), and the Community Policy and Management Team (CPMT). The FAPT assesses the strengths and needs of troubled and at-risk youths and their families in order to recommend appropriate services to address their unique needs. Their recommendations are presented to the CPMT who oversees the available funds. They determine if funding will be provided for the recommended services. Also, the CPMT is responsible for the development of local policy and procedure.

This department’s primary responsibilities consist of, but are not limited to the following:

- Communicate program requirements to citizens and local community partners.
- Receive client referrals from the four child serving agencies (e.g. Court Services Unit, Department of Social Services, Mental Health, and the Public Schools).
- Review policies distributed by the Virginia Office of Comprehensive Services (VOCS), and execute on the local level.
- Create and revise local policies as requested by the CPMT.
- Utilize alternative funding sources such as Medicaid to reduce spending.
- Review monthly/quarterly reports to ensure clients’ needs are addressed.
- Submit demographic and financial data to VOCS three times per fiscal year.
- Schedule and facilitate FAPT meetings.
- Discuss service options with CSA Case Managers as it pertains to their clients.

Comprehensive Services Act

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$117,586	\$68,243	\$65,853	\$118,104	79.3%
Operating	13,278	12,331	12,969	14,519	12.0%
Programs	951,021	658,770	1,533,814	1,583,978	3.3%
Capital	-	-	-	-	0.0%
Total Expenditures	\$1,081,885	\$739,344	\$1,612,636	\$1,716,601	6.5%
Personnel Complement					
Full-time	2	2	1	2	
Part-time					

Budget Highlights:

The amount of funding needed for CSA is challenging to predict because the clients' needs vary each fiscal year. Also, it cannot be predicted in advance how many clients will be served within a fiscal year. The number of clients and the expenditures depends on the referrals received by the child serving agencies. For example, during fiscal year 2011, 35 clients were served, but during fiscal year 2012, 19 clients were served. Currently, 23 clients are being served, but this number can increase since the fiscal year has not ended. These agencies are aware that it is important to utilize their own resources and/or alternative funding sources before making a referral to CSA. As in the past, the goal of this budget is to provide a projected estimate of what may be needed for the upcoming fiscal year based upon the funding needs of the child serving agencies. Personnel reflects a new Administrative Assistant position.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> To provide quality services to eligible CSA clients in a cost effective manner. 	<ul style="list-style-type: none"> Gross expenditures totaled to \$638,269.97 for fiscal year 2012. Compared to fiscal year 2011, gross expenditures decreased by \$288,732.32.
<ul style="list-style-type: none"> To utilize alternative funding sources (i.e. child support, Medicaid, parental co-pays, Supplemental Security Income, and/or Title IV-E) in lieu of CSA funds. 	<ul style="list-style-type: none"> Medicaid local match totaled to \$11,391.13 for fiscal year 2012. Compared to fiscal year 2011, the total decreased by \$39,376.30.
<ul style="list-style-type: none"> To monitor public and private partnerships as it pertains to serving families in an effective manner. 	<ul style="list-style-type: none"> Program local match totaled to \$283,407.61 for fiscal year 2012. Compared to fiscal year 2011, the total

Comprehensive Services Act

	decreased by \$96,925.33.
	<ul style="list-style-type: none"> The number of clients served in fiscal year 2012 was 19. Compared to fiscal year 2011, the total decreased by 16.
	<ul style="list-style-type: none"> The Office of Comprehensive Services (OCS) became a County department in February 2012. Oversight of OCS is provided by the County Administrator.

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Gross expenditures	1,448,568	1,015,941	951,961	927,002
Local match for the above-mentioned expenditures	621,475	413,999	375,593	380,333
Medicaid expenditures	250,587	275,060	236,254	286,235
Medicaid-local share for the above-mentioned expenditures	54,240	51,651	39,284	50,767
Average expenditures per child	39,151	32,773	27,199	26,486
Number of children served	37	30	35	35

Sheriff's Office – Virginia E-911 Wireless Fund

Department Overview

This fund was established to account for annual operating and capital grants received from the Virginia Wireless E-911 Services Board.

In the Commonwealth, E-911 (and wireless E-911) deployment is regulated by the Wireless E-911 Services Board (the Board), which was created by the General Assembly in 2000 to plan, promote and offer assistance in the statewide development, deployment, and maintenance of enhanced wireless emergency telecommunications services and technologies. The Board consists of 15 members representing various state and local agencies as well as wireless service providers.

In 2000 the General Assembly established the Wireless E-911 Fund to reimburse both wireless providers and localities for the cost of upgrading their systems to meet FCC E-911 requirements. The Fund is generated by a \$.75 monthly surcharge on all wireless customers whose primary place of use is Virginia. Although the Commonwealth is closing in on 100% E-911 adoption among wireline and wireless systems, the Board has developed a state wide comprehensive plan to help meet new challenges in providing Next Generation E-911 services (VoIP, text, video, etc.) to citizens of the Commonwealth.

Sheriff's Office – Virginia E-911 Wireless Fund

Budget Summary

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$48,856	\$49,019	\$50,522	\$52,111	3.1%
Operating	-	-	-	-	0.0%
Capital	123,763	-	150,000	77,531	-48.3%
Total Expenditures	\$172,619	\$49,019	\$200,522	129,642	-35.3%
Personnel Complement					
Full-time	1	1	1	1	
Part-time					

Budget Highlights:

In FY13, the Wireless Board continues to partially fund the GIS Position for New Kent County to allow for updating of mapping services to the County. The County has received two State capital grants that will assist in upgrading the E911 PSAP software.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> Update Mapping System in 911 Center 	<ul style="list-style-type: none"> Received Wireless 911 grant to pay for wireless bundle/PSAP services
<ul style="list-style-type: none"> Update CAD software (Still in this Process) 	<ul style="list-style-type: none"> Received grant for educational training
	<ul style="list-style-type: none"> Member of our Agency served as the APCO President for the Commonwealth of VA.

Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Wireless Calls	7,314	7,296	7,524	7,810

Airport

Department Overview

The New Kent County Airport provides a transportation hub for the business and recreational population and supports economic development within New Kent as well as surrounding communities. The services provided include runway and taxiway systems for arrivals and departures, hangar concessions, and fueling concessions. The airport also supports operations by law enforcement, military, state and federal forestry and wildlife agencies, and local agricultural aerial spraying. A new business at the airport, New Kent Aviation, provides flight instruction, aircraft rental, aircraft maintenance, and aerial tours. New Kent Aviation has grown from one airplane and one instructor, to four airplanes, four instructors, and three maintenance personnel. Office space and building sites are available on airport property for lease to commercial aviation businesses.

The Airport is capable of accommodating aircraft as small as single engine ultralights up to 10-passenger turboprops typically arriving as charters for local attractions such as Colonial Downs.

The Airport Manager's primary responsibilities include: ensuring safe and efficient landside and airside operations, promoting the growth of the airport with respect to economic development, developing and implementing the County budget, and managing all resources to provide the most productive and efficient use of County dollars.

The Airport Manager is also the point of contact with state and federal aviation funding and regulatory agencies. Coordinating efforts with these agencies include: acquiring and administration of capital, maintenance, security, promotional grants, compliance with Disadvantaged Business Enterprise programs, compliance with all environmental regulations, and protection of federal and state grant assurances. In August 2012 the Airport Manager received an Aviation Person of the Year award for organizing the first Aviation Day at the General Assembly. This now annual program brings airport personnel from all over the state to meet with their legislators in the General Assembly and discuss issues concerning the aviation industry in the Commonwealth.

Unlike other County capital improvements, most Airport facilities are financed with grants totaling up to 98% of the costs from the Federal Aviation Administration (FAA) and Virginia Department of Aviation (DOAV). These grant funds come from aviation user fees and ticket taxes, not federal or state income taxes. Grant funds from the FAA and the DOAV are used for the majority of the capital improvements made to the airport facility. When federal funds are not available, DOAV grant funds can be used in lieu of FAA funding to finance the costs up to 90% for eligible maintenance and other improvements. Many of these DOAV grants are retroactively reimbursable for federal grants when federal funds become available.



Airport

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY13 - FY12
Personnel	\$98,053	\$102,020	\$101,922	\$106,267	4.3%
Operating	126,180	131,483	168,034	148,500	-11.6%
Debt Service	19,466	19,466	19,466	19,466	0.0%
Capital (Major)	29,304	66,589	596,318	50,000	-91.6%
Total Expenditures	\$273,003	\$319,558	\$885,740	\$324,233	-63.4%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	6	4	4	3	

Budget Highlights:

In FY13, the airport completed the design work for an extensive obstruction removal project and installation of an automated weather broadcasting system (AWOS III). The obstruction removal project will clear the approach surfaces to standards required by the recently published GPS approaches and the AWOS III will provide real time weather information for pilots landing or departing the airport. In August 2012, the airport was awarded grant funding required to proceed with the construction of the obstruction removal project. The obstruction project is funded 98% with federal and state grant funds. The AWOS III project is funded 100% with state grant funds.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Complete Obstruction Removal Project 	<ul style="list-style-type: none"> Completed Obstruction Removal Design
<ul style="list-style-type: none"> Have all storm damaged hangars repaired and available for lease 	<ul style="list-style-type: none"> Completed AWOS III Design Project
<ul style="list-style-type: none"> Increase Overall Usage 	<ul style="list-style-type: none"> Secured grant for obstruction removal project

Performance Indicators:

Usage	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
Gallons Sold	--	13,827 g	22,996 g	25,724g

Computer Replacement Fund

Fund Overview

This fund was established to ensure that computer replacements are based on established policies and procedures. The Department of Information Technology is charged with maintaining a replacement schedule for each County department. Annually, during the Capital Improvement Plan process, the IT Director notifies Department Heads of the amount of funds that will be required for computer replacements in the coming year. Computer replacements are funded by an annual transfer from the Capital Projects Fund (007).

Budget Summary:

Description	FY11 Actual Exp.	FY12 Actual Exp.	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	-	-	-	-	0.0%
Capital	100,892	98,614	200,100	165,100	-17.5%
Total Expenditures	\$100,892	\$98,614	\$200,100	\$165,100	-17.5%
Personnel Compliment					
Full-time					
Part-time					

Computer Replacements-By Department:

Department	FY14 Budget
Accounting/Financial Services	\$11,500
Building Development	2,500
Clerk of Board	3,000
Commissioner of Revenue	2,500
Community Development-Administration	3,500
Community Development-Planning	2,500
Economic Development	2,500
Fire/EMS	17,800
Fire – Communication Systems (Mobile Data Terminals)	52,500
Human Services (CSA)	2,000
Information Technology	9,000
Parks & Recreation	3,000
Sheriff	52,800
Total	\$165,100

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY13	FY 14 Agency	FY14	%	Mission / Justification
		FY 2011	FY 2012	Adopted	Request	Adopted	Incr/(Decr)	
AGENCY DONATIONS								
BAY TRANSIT	053100-5601	\$ 52,582	\$ 52,582	\$ 52,582	\$ 54,919	\$ 52,582	0.0	PROVIDES QUALITY PUBLIC TRANSPORTATION SERVICES FOR NEW KENT RESIDENTS OF ALL AGES.
QUIN RIVER AGENCY	053100-5605	22,500	22,500	22,500	22,500	22,500	0.0	FACILITATE THE DEVELOPMENT OF SERVICES FOR CITIZENS OF LOW INCOME AND WEALTH TO CREATE HEALTHY FAMILIES AND COMMUNITIES.
CAPITAL AREA WORKFORCE	053100-5607	5,000	5,000	5,000	5,000	5,000	0.0	PLANS AND FACILITATES THE DELIVERY OF WORKFORCE SERVICES THAT SUPPORT THE REGION'S ECONOMIC DEVELOPMENT.
CENTRAL VA HEALTH PLANNING AGENCY	053100-5608	1,720	-	-	-	-	100.0	
SALVATION ARMY	053100-5610	4,500	4,500	4,500	4,500	4,500	0.0	TO PREACH THE GOSPEL OF JESUS CHRIST AND TO MEET HUMAN NEEDS IN HIS NAME WITHOUT DISCRIMINATION. PROVIDES SOCIAL SERVICES TO NEW KENT RESIDENTS.
TOTAL		86,302	84,582	84,582	86,919	84,582	0.0%	
AREA AGENCY ON AGENCY								
CAPITAL AREA AGENCY ON AGING	053050-5609	4,083	4,083	4,083	4,083	4,083	0.0	TO EMPOWER SENIORS WITH DIGNITY AND CHOICE
TOTAL		4,083	4,083	4,083	4,083	4,083	0.0%	
CHAPTER 10 BOARD								
HENRICO AREA MENTAL HEALTH & DEVELOPMENTAL SERVICES	052050-5620	97,645	97,645	97,645	97,645	97,645	0.0	PROVIDES MENTAL HEALTH SERVICES TO NEW KENT RESIDENTS THAT ARE AT RISK OF MENTAL ILLNESS, INTELLECTUAL DISABILITY, SUBSTANCE ABUSE AND DEVELOPMENTAL DELAY.
TOTAL		97,645	97,645	97,645	97,645	97,645	0.0%	
COMMUNITY COLLEGES								
RAPPAHANNOCK COMMUNITY COLLEGE	064010-5604	4,130	4,213	4,394	11,613	4,394	0.0	PROMOTE THE PERSONAL GROWTH OF STUDENTS AND PREPARE THEM FOR SUCCESS AS LEARNERS, PROFESSIONALS AND CITIZENS BY PROVIDING QUALITY EDUCATIONAL EXPERIENCES.
TOTAL		4,130	4,213	4,394	11,613	4,394	0.00	
COURT SERVICES UNIT								
SECURE DETENTION - MERRIMAC CT	033030-3801	91,862	44,988	102,845	102,800	102,800	0.0%	COSTS FOR DETAINED JUVENILES IN MERRIMAC DETENTION
NON-SECURE DETENTION ELECTRONIC MONITOR	033030-3802	28,928	34,313	30,000	30,000	30,000	0.0%	COSTS FOR ELECTRONIC MONITORING, OUTREACH, ETC. FOR NON-SECURE DETAINED JUVENILES
POSTAGE	033030-5210	56	56	65	65	65	0.0%	YEARLY RENTAL FOR POST OFFICE BOX
TELECOMMUNICATIONS (LOCAL)	033030-5230	-	-	1,258	1,258	1,258	0.0%	COUNTY COSTS FOR FAX LINE PLUS MAINTENANCE FEE
TELECOMMUNICATIONS (UPGRADED)	033030-5232	-	-	1,000	1,000	1,000	0.0%	UPGRADE TELECOMMUNICATION COSTS

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

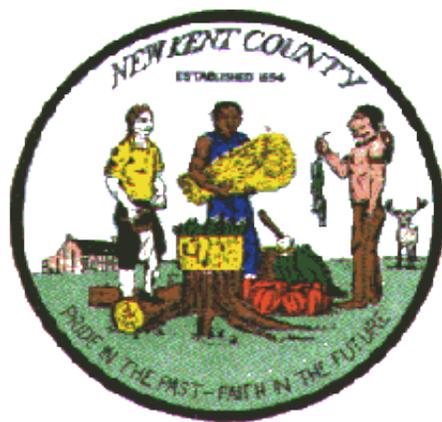
Department		Actual Expenditures		FY13	FY 14 Agency	FY14	%	Mission / Justification
		FY 2011	FY 2012	Adopted	Request	Adopted	Incr/(Decr)	
LEASE/RENT BUILDINGS (LOCAL)	033030-5410	-		3,600	3,600	3,600	0.0%	COSTS BILLED TO CHARLES CITY FOR RENTAL OF BRANCH OFFICE
LEASE/RENT BUILDINGS(DISTRICT)	033030-5411	17,481	14,145	19,500	24,000	24,000	23.1%	DISTRICT OFFICE COSTS FOR LEASE, UTILITIES, MAINTENANCE, TELECOMMUNICATIONS, ETC.
TRAVEL (CONVENTION & EDUCATION)	033030-5540	65	300	500	500	500	0.0%	TRAINING COSTS FOR STAFF
OFFICE SUPPLIES	033030-6001	337	379	400	400	400	0.0%	OFFICE SUPPLIES FOR BRANCH OFFICE
TOTAL		138,729	94,181	159,168	163,623	163,623	2.8%	
CULTURAL ENRICHMENT								
NEW KENT COUNTY FAIR ASSOCIATION	072000-5600	6,750	6,750	-	10,000	5,000	100.0	CREATE AN EDUCATIONAL ENVIRONMENT WHICH WILL HELP BUILD A BETTER COMMUNITY.
TOTAL		6,750	6,750	-	10,000	5,000	100%	
CORRECTION & DETENTION								
COMMUNITY CRIMINAL JUSTICE BOA	033020-5605	6,229	6,995	11,471	14,710	11,916	3.9	IMPROVE THE QUALITY OF OUR COMMUNITY BY PROVIDING JUDICIAL ALTERNATIVES TO ADULT INCARCERATION
COLONIAL COMM CORRECTIONS BRD-MGT	033020-5605	2,496	2,699	-	-	-	100.0	
TOTAL		8,725	9,694	11,471	14,710	11,916	3.9%	
FINE ARTS								
ARTS ALIVE, INC.	072700-0001	9,000	9,000	9,000	9,000	9,000	0.0	SUPPORT AND PROMOTE VISUAL AND PERFORMING ARTS.
TOTAL		9,000	9,000	9,000	9,000	9,000	0.0%	
FOREST FIRE SERVICES								
DEPT OF FORESTRY - STATE FORESTER	032040-5675	7,178	7,178	7,179	7,208	7,208	0.4	DEVELOP AND PROTECT HEALTHY, SUSTAINABLE FOREST RESOURCES
TOTAL		7,178	7,178	7,179	7,208	7,208	0.4%	
LEGAL AID SOCIETIES								
CENTRAL VA LEGAL AID SOCIETY	053080-3150	-	4,200	4,200	4,500	4,200	0.0	SERVES THE LEGAL NEEDS OF INCOME ELIGIBLE CITIZENS
TOTAL		-	4,200	4,200	4,500	4,200	0.0%	
LIBRARY APPROPRIATION								
HERITAGE PUBLIC LIBRARY	073020-5604	164,530	169,466	169,466	177,939	169,466	0.0	PROMOTE THE DEVELOPMENT OF INDEPENDENT, SELF-CONFIDENT AND LITERATE CITIZENS THROUGH THE PROVISION OF OPEN ACCESS TO CULTURAL, INTELLECTUAL AND INFORMATIONAL RESOURCES.
COUNTY CONTRIBUTION-LEASE PMNT	073020-5604-	20,000	20,000	20,000	40,000	40,000	100.0	
TOTAL		184,530	189,466	189,466	217,939	209,466	10.6%	

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY13 Adopted	FY 14 Agency Request	FY14 Adopted	%	Incr/(Decr)	Mission / Justification
		FY 2011	FY 2012						
MEALS ON WHEELS									
MEALS ON WHEELS (FEEDMORE)	053060-6002	3,500	3,500	3,500	4,000	3,500	0.0		WORKING TO EFFICIENTLY AND EFFECTIVELY FIGHT HUNGER TO ENHANCE LIVES IN OUR COMMUNITY.
CAPITAL VA FOODBANK	053060-6003	1,000	-	-	-	-	100.0		
TOTAL		4,500	3,500	3,500	4,000	3,500	0.0%		
SOIL AND WATER CONSERVATION									
COLONIAL SOIL & WATER CONSERVATION	082030-5605	13,525	12,028	15,000	18,800	12,000	-20.0		TO COOPERATE, COMMUNICATE AND EDUCATE LANDOWNERS AND OPERATORS, GOVERNMENT AGENCIES, SCHOOLS, BUSINESSES AND CIVIC GROUPS TO PRESERVE AND PROTECT OUR NATURAL RESOURCES.
TOTAL		13,525	12,028	15,000	18,800	12,000	-20.0%		
SUPPLEMENT TO HEALTH DEPT									
HANOVER HEALTH DISTRICT	051020-5610	168,058	173,362	180,712	190,362	190,362	1262.9%		PROMOTE SOUND PUBLIC HEALTH PRACTICES TO IMPROVE OUR COMMUNITIES' HEALTH AND ENVIRONMENT BY PROVIDING EDUCATION AND QUALITY SERVICE IN AN EFFICIENT, CONSISTENT AND CARING MANNER.
TOTAL		168,058	173,362	180,712	190,362	190,362	5.3%		
The budget items below are reflected in Section D - Department Expenditures - as they are line-items within various departmental budgets. They are reflected here for informational purposes and to reflect total budget costs relative to outside agencies. They have not been duplicated in the budget totals.									
AMBULANCE & RESCUE SERVICE									
PROVIDENCE FORGE VOL. RESCUE SQ	032030-5665	25,000	15,000	-	-	-	100.0		
MED-FLIGHT	032030-5800	2,400	2,400	2,600	1,800	1,800	-30.8		ADVANCED EMERGENCY TRAUMA CARE FOR REGIONAL GOVERNMENTS
TOTAL		27,400	17,400	2,600	1,800	1,800	-30.8%		
EXTENSION PROGRAM									
JAMESTOWN 4-H CENTER	083050-5604	1,000	1,000	1,000	1,000	1,000	0.0		ANNUAL CONTRIBUTION TO THE JAMESTOWN 4-H CENTER
TOTAL		1,000	1,000	1,000	1,000	1,000	0.0%		
ECONOMIC DEVELOPMENT									
METRO RICHMOND VISITORS BUREAU	081050-5891	9,000	9,000	-	9,000	9,000	100.0		GROW THE ECONOMY OF THE RICHMOND REGION BY ATTRACTING CONVENTIONS, MEETINGS AND VISITORS, AND ENSURING THAT ALL HAVE A GREAT EXPERIENCE.
TOTAL		9,000	9,000	-	9,000	9,000	100%		

**COUNTY OF NEW KENT
FISCAL YEAR 2013-14 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY13 Adopted	FY 14 Agency Request	FY14 Adopted	%	Mission / Justification
		FY 2011	FY 2012					
FIRE & EMERGENCY MANAGEMENT								
WEST POINT VFD & RESCUE SQUAD	032100-5661	15,000	15,000	-	-	-	100.0	ANNUAL CONTRIBUTION FOR FIRE/RESCUE SUPPORT
TOTAL		15,000	15,000	-	-	-	100%	
PLANNING COMMISSION								
RICHMOND REGIONAL PLANNING COMMISSION	081060-5604	9,941	9,941	11,018	11,540	11,540	4.7	TO STRENGTHEN THE QUALITY OF LIFE THROUGHOUT THE RICHMOND REGION BY SERVING AS A REGIONAL FORUM OF MEMBER LOCAL GOVERNMENTS TO ADDRESS ISSUES OF REGIONAL SIGNIFICANCE, PROVIDING TECHNICAL ASSISTANCE TO LOCALITIES, AND PROMOTING AND ENHANCING THE COLLECTIVE CONSENSUS ON THE ECONOMIC, TRANSPORTATION, SOCIAL, ENVIRONMENTAL, AND DEMOGRAPHIC INTERESTS OF THE REGION
TOTAL		9,941	9,941	11,018	11,540	11,540	4.7%	
VA JUVENILE CRIME CONTROL								
VA JUVENILE COMMUNITY CRIME CONTROL ACT		20,500	-	20,500	20,500	20,500	0.0%	WITH THE GOAL OF DIVERTING JUVENILES FROM SECURE DETENTION, VJCCA PROVIDES SERVICES THAT ENSURE PUBLIC SAFETY, BUILD COMPETENCIES AND PROVIDE A SYSTEM OF GRADUATED SANCTIONS TO ENSURE ACCOUNTABILITY FOR THE JUVENILE'S ACTIONS.
TOTAL		20,500	-	20,500	20,500	20,500	0.0%	
TOTAL CONTRIBUTIONS		\$ 815,996	\$ 752,223	\$ 805,518	\$ 884,242	\$ 850,819	5.6%	





FISCAL YEAR 2013-14 ADOPTED BUDGET

Section E Capital Projects



NEW KENT COUNTY
FY 2013-14 ADOPTED BUDGET
CIP LEGAL BASIS & PROCESS OVERVIEW

The Capital Improvement Plan (CIP) is developed under the provisions of Section 15.2-2239 of the Code of Virginia. The CIP is a five-year planning tool that identifies: capital requirements, estimated costs, available sources of funding, and the likely future fiscal impact on County tax rates, debt capacity and financial policies. The County's CIP is developed with the full participation of County departments and constitutional offices. Departmental CIP request forms are submitted to Financial Services in October. The County Administrator meets with department heads to discuss individual requests, goals and objectives, service requirements and implementation strategies. The process includes a fiscal impact analysis by the County's financial advisors to assess cash flows, debt capacity, and compliance with existing bond covenants and County financial policies. The proposed CIP is submitted to the Planning Commission in November to assess compliance with the County's Comprehensive Plan. Upon review and approval by the Planning Commission, the plan is referred to the Board of Supervisors for adoption or modification, at the Board's discretion. Expenditure authority for the first year of the plan (FY14 in this case) is established by the Board of Supervisors, with the adoption of the fiscal year operating budget. In order to distinguish capital projects from operating expenses, the County defines a capital expenditure as facilities, equipment or services that are valued at \$25,000 or greater with an expected lifespan of at least five years. The plan also provides for the scheduled replacement of vehicles and computers, which do not necessarily satisfy the \$25,000 threshold. This process ensures that vehicle and computer replacements are based on established policies and that the County considers current and future needs on an annual basis.

The goals of the Capital Improvement Plan budget process include:

- Develop a capital improvement plan consistent with the County's Comprehensive Plan.
- Provide a routine process and procedure that promotes an informed decision-making process to identify and evaluate the current and future capital requirements of the County.
- To preserve and improve the capital assets of the County through a systematic process of construction, rehabilitation and maintenance. This process requires that the County schedule major renovations and modifications at the appropriate time in a facility's life-cycle that enhance the efficiencies of existing systems and result in a reduction in the cost of governmental operations.
- A process that balances the goals and objectives of the County against conditions and needs in order to efficiently allocate limited resources to competing priorities.
- Enhance the County's ability to develop, improve and maintain levels of service in the community; plan for future government or community facilities; establish reserve funds for emergency needs; and finally, to access future financing opportunities and consequences.

The general government FY14 CIP totals \$7,749,526 and will be funded with the following sources of funds: 1) Fund Balance - \$2,327,581; 2) State revenue - \$19,435; 3) Loans - \$5,000,000; and 4) Proffers - \$402,510. FY14 Enterprise Fund CIP totals \$2,005,500 and will be funded by: 1) Cash Reserves - \$706,500; 2) State Grant - \$50,000; and a 3) Loan - \$1,249,000. The \$5 million School renovation project could result in additional operating costs totaling \$600,000 annually.

County of New Kent
Fiscal Year 2013-14 Adopted Budget
Schedule of CIP Projects & Funding Sources

Project Description	CIP Fund Balance		State / Other Local Gov	Federal	Enterprise Fund	Debt Proffers Other	Total Projects
	CIP Fund Projects	Computer Fund					
<u>Accounting / Financial Services</u>							
Computer Replacement	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ 11,500
Total	-	11,500	-	-	-	-	11,500
<u>Airport</u>							
Grant Contingency	50,000						50,000
Total	50,000	-	-	-	-	-	50,000
<u>Building Development</u>							
Vehicle Replacement	19,223						19,223
Computer Replacement		2,500					2,500
Total	19,223	2,500	-	-	-	-	21,723
<u>Building & Grounds</u>							
New Courthouse HVAC	300,662					149,338	450,000
Total	300,662	-	-	-	-	149,338	450,000
<u>Commissioner of Revenue</u>							
Computer Replacement		2,500					2,500
Total	-	2,500	-	-	-	-	2,500
<u>Community Development</u>							
Administration - Computer Replacement		3,500					3,500
Planning - Computer Replacement		2,500					2,500
Total	-	6,000	-	-	-	-	6,000
<u>Comprentative Services Act</u>							
Computer Replacement		2,000					2,000
Total	-	2,000	-	-	-	-	2,000
<u>County Administration</u>							
Computer Replacement		3,000					3,000
Total	-	3,000	-	-	-	-	3,000
<u>Economic Development</u>							
Computer Replacement		2,500					2,500
Total	-	2,500	-	-	-	-	2,500
<u>Fire / Emergency Management Services</u>							
Ambulance Replacement	187,477					62,523	250,000
Mobile Data Terminals (Sheriff & Fire)	12,583					39,917	52,500
Pre-Engineer Study-Radio System Infrastructure	53,167					66,833	120,000
Computer Replacement		17,800					17,800
Total	253,227	17,800	-	-	-	169,273	440,300
<u>Information Technology</u>							

County of New Kent
Fiscal Year 2013-14 Adopted Budget
Schedule of CIP Projects & Funding Sources

Project Description	CIP Fund Balance		State / Other Local Gov	Federal	Enterprise Fund	Debt Proffers Other	Total Projects
	CIP Fund Projects	Computer Fund					
Data Networking Infrastructure Upgrades	85,000						85,000
Computer Replacement		9,000					9,000
Total	85,000	9,000	-	-	-	-	94,000
<u>Parks & Recreation</u>							
Park Development	200,000						200,000
Historic School Fields	75,000						75,000
Computer Replacement		3,000					3,000
Total	275,000	3,000	-	-	-	-	278,000
<u>County Schools</u>							
Historic School Renovation-Additional Elementary Classrooms						5,000,000	5,000,000
Middle School Expansion to 1,000 (County/Proffer Supported)	70,000						70,000
NKES Mobile Classroom	24,101					69,899	94,000
GWES Grounds & Payground Landscaping	36,000					14,000	50,000
New Kent Elementary School - Actual Renovations	320,000						320,000
New Kent Elementary School - Needs Assessment	30,000						30,000
Bus/Car Replacement	370,672						370,672
Total	850,773	-	-	-	-	5,083,899	5,934,672
<u>Sheriff</u>							
E911 Phone System Update (PSAP System)	77,531						77,531
Vehicle Replacement	300,000						300,000
Sheriff / E-911 Computer Replacement		52,800					52,800
Total	377,531	52,800	-	-	-	-	430,331
<u>Social Services</u>							
Vehicle Replacement	3,565		19,435				23,000
Total	3,565	-	19,435	-	-	-	23,000
Total - County Supported	\$ 2,214,981	\$ 112,600	\$ 19,435	\$ -	\$ -	\$ 5,402,510	\$ 7,749,526

County of New Kent
 Fiscal Year 2013-14 Adopted Budget
 Schedule of CIP Projects & Funding Sources

Project Description	CIP Fund Balance		State /		Enterprise Fund	Debt Proffers Other	Total Projects
	CIP Fund Projects	Computer Fund	Other Local Gov	Federal			
Public Utilities							
Water Supply Planning Feasibility Study					155,000		155,000
Install Diffusers in Sludge Holding Tank #2					120,000		120,000
Kubota Mini Excavator					35,000		35,000
Sewer Jet Trailer					21,000		21,000
Ground Level Storage Tank Maintenance					300,000		300,000
Water System Energy Audit (VDH Funded)			50,000				50,000
Reclaimed Water Line Extension					20,000		20,000
Rt 249 Water Line Project					51,000	1,249,000	1,300,000
Computer Replacement					4,500		4,500
Total - Public Utility Supported	-	-	50,000	-	706,500	1,249,000	2,005,500
Total - All Funds	\$ 2,214,981	\$ 112,600	\$ 69,435	\$ -	\$ 706,500	\$ 6,651,510	\$ 9,755,026

COUNTY OF NEW KENT
FY 2013-14 Apodted Budget
Capital Improvement Plan - Departmental Summary
Fiscal Years 2014-2018

Request Description	FY13 Adopted/ Amended	FY12 Carryforward To FY13	Department Requests						Total Requests	Revenue Sources FY13-14 thru FY17-18						Fund Balance Requirement FY 13-14	Beyond FY 17-18
			FY 13-14 Dept. Requests	FY 13-14 Administrator Recommends	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Requested FY13-14 thru FY17-18	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY14 Only)	Other (Loans)	Fund Balance FY14 - FY18 (Unrestricted)		
Accounting/Finance	\$ -	\$ 50,000	\$ 850,000	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
Airport	-	-	50,000	50,000	-	-	-	-	50,000	-	-	-	-	-	50,000	50,000	-
Buildings & Grounds	-	65,000	450,000	450,000	145,000	-	-	-	595,000	-	-	-	149,338	-	445,662	300,662	-
Community Development	-	366,895	-	-	125,000	100,000	100,000	100,000	425,000	-	-	-	-	-	425,000	-	-
Fire Department	56,000	-	922,500	422,500	4,828,000	567,000	802,500	56,000	7,176,000	-	-	-	169,273	4,000,000	3,006,727	253,227	6,500,000
Information Technology	205,000	35,000	85,000	85,000	190,000	-	120,000	85,000	480,000	-	-	-	-	-	480,000	85,000	215,000
Parks & Recreation	25,000	640,306	275,000	275,000	550,000	850,000	100,000	20,000	1,795,000	-	250,000	-	-	-	1,545,000	275,000	-
Schools	633,020	-	10,584,672	5,934,672	3,939,205	3,984,000	420,000	725,000	19,652,877	-	-	-	83,899	17,000,000	2,568,978	850,773	53,884,253
Sheriff's Office	85,000	19,170	117,531	77,531	1,415,000	-	-	-	1,532,531	-	-	-	-	1,165,000	367,531	77,531	-
Vehicles	369,808	-	342,223	342,223	507,500	519,500	66,050	43,150	1,478,423	-	75,205	-	-	19,435	1,383,783	322,788	495,500
Computers	145,100	10,000	112,600	112,600	103,000	95,400	45,800	76,700	433,500	-	-	-	-	-	433,500	112,600	75,000
Total (Less Utilities):	\$ 1,518,928	\$ 1,186,371	\$ 13,789,526	\$ 7,749,526	\$ 12,902,705	\$ 6,115,900	\$ 1,654,350	\$ 1,105,850	\$ 34,718,331	\$ -	\$ 325,205	\$ -	\$ 402,510	\$ 22,184,435	\$ 11,806,181	\$ 2,327,581	\$ 61,169,753
Public Utilities	158,750	408,814	2,005,500	2,005,500	195,500	188,000	1,050,000	-	3,439,000	-	50,000	-	-	1,249,000	2,140,000	706,500	10,190,000
Total CIP-All Depts:	\$ 1,677,678	\$ 1,595,185	\$ 15,795,026	\$ 9,755,026	\$ 13,098,205	\$ 6,303,900	\$ 2,704,350	\$ 1,105,850	\$ 38,157,331	\$ -	\$ 375,205	\$ -	\$ 402,510	\$ 23,433,435	\$ 13,946,181	\$ 3,034,081	\$ 71,359,753

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
 FISCAL YEARS 2014 - 2018

Request Description	FY13 Adopted/Amended	FY12 Carryforward To FY13	Department Requests						Total Requests Requested FY13-14 thru FY17-18	Revenue Sources FY13-14 thru FY17-18					Fund Balance Requirement For FY 13-14 (Yellow Areas Only)	Beyond FY 17-18
			FY 13-14 Dept. Requests	FY 13-14 Administrator Recommends	FY 14-15	FY 15-16	FY 16-17	FY 17-18		Federal	State / Other Government	Private	Proffers/Grants/CDA (FY14 Only)	Other (Loans)		
Accounting/Finance																
Upgrade/Provide Integrated Software (On 5/29/13, the BOS moved \$850,000 of funding from FY14 to FY15)		\$ 50,000	\$ 850,000		\$ 1,100,000				\$ 1,100,000						\$ 1,100,000	\$ -
Subtotal:	\$ -	\$ 50,000	\$ 850,000	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -
Airport																
Grant Contingency (Federal funding information was not available at the time the FY14 CIP was submitted to the Planning Commission. The County's share of federal/state funded projects normally totals 2% of total project costs)			\$ 50,000	\$ 50,000					\$ 50,000						\$ 50,000	\$ 50,000
Subtotal:	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Buildings & Grounds (General Services)																
New Courthouse Steps & Sidewalk (FY14 request moved to FY15)					\$ 40,000				\$ 40,000						\$ 40,000	\$ -
New Courthouse HVAC			\$ 450,000	\$ 450,000					\$ 450,000			\$ 149,338			\$ 300,662	\$ 300,662
Renovate Admin Kitchen & Break Room (FY14 request moved to FY15)					\$ 30,000				\$ 30,000						\$ 30,000	\$ -
Administration Building Roof (FY14 request moved to FY15)		\$ 65,000			\$ 75,000				\$ 75,000						\$ 75,000	\$ -
Subtotal:	\$ -	\$ 65,000	\$ 450,000	\$ 450,000	\$ 145,000	\$ -	\$ -	\$ -	\$ 595,000	\$ -	\$ -	\$ 149,338	\$ -	\$ -	\$ 445,662	\$ 300,662
Community Development																
Purchase of Development Rights		\$ 316,895			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000						\$ 400,000	\$ -
Affordable Housing Program		\$ 50,000			\$ 25,000				\$ 25,000						\$ 25,000	\$ -
Subtotal:	\$ -	\$ 366,895	\$ -	\$ -	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,000	\$ -
Fire Department/Radio Towers																
FIRE DEPARTMENT																
Apparatus Replacement (Engines and Tankers)			\$ 500,000		\$ 500,000	\$ 500,000	\$ 500,000		\$ 2,000,000						\$ 2,000,000	\$ -
Ambulance Replacement			\$ 250,000	\$ 250,000	\$ 250,000		\$ 250,000		\$ 750,000			\$ 62,523			\$ 687,477	\$ 187,477
Fire Station Number 2 (New Facility) (P&I on \$4 million at 4%, 20Yrs = \$294,327) Operational impact TBD.									\$ -						\$ -	\$ 4,000,000
Thermal Imaging Cameras					\$ 22,000	\$ 11,000			\$ 33,000						\$ 33,000	\$ -
Fire Station Number 5 (New Facility) (P&I on \$2.5 million at 4%, 20Yrs = \$183,954) Operational impact TBD.									\$ -						\$ -	\$ 2,500,000
RADIO TOWERS																
Public Safety Radio System (P&I on \$4 million @ 4%, 10Yrs = \$493,165) Operational impact not know at this time.					\$ 4,000,000				\$ 4,000,000				\$ 4,000,000		\$ -	\$ -
Radio Shop (MDTs for Sheriff and Fire)	\$ 56,000		\$ 52,500	\$ 52,500	\$ 56,000	\$ 56,000	\$ 52,500	\$ 56,000	\$ 273,000			\$ 39,917			\$ 233,083	\$ 12,583
Pre-Engineer Study - Radio System Infrastructure			\$ 120,000	\$ 120,000					\$ 120,000			\$ 66,833			\$ 53,167	\$ 53,167
Subtotal:	\$ 56,000	\$ -	\$ 922,500	\$ 422,500	\$ 4,828,000	\$ 567,000	\$ 802,500	\$ 56,000	\$ 7,176,000	\$ -	\$ -	\$ 169,273	\$ 4,000,000	\$ 3,006,727	\$ 253,227	\$ 6,500,000
Information Technology																
Data Networking Infrastructure Upgrades	\$ 85,000	\$ 35,000	\$ 85,000	\$ 85,000	\$ 85,000			\$ 85,000	\$ 255,000						\$ 255,000	\$ 85,000
Main Computing Campus Network Upgrades					\$ 45,000				\$ 45,000						\$ 45,000	\$ -
Server Infrastructure Improvements					\$ 60,000				\$ 60,000						\$ 60,000	\$ -

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
 FISCAL YEARS 2014 - 2018

Request Description	FY13 Adopted/ Amended	FY12 Carryforward To FY13	Department Requests						Total Requests	Revenue Sources FY13-14 thru FY17-18						Fund Balance Requirement For FY 13-14 (Yellow Areas Only)	Beyond FY 17-18
			FY 13-14 Dept. Requests	FY 13-14 Administrator Recommends	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Requested FY13-14 thru FY17-18	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY14 Only)	Other (Loans)	Fund Balance FY14 - FY18 (Unrestricted)		
GIS Topography/Aerial Photography	\$ 120,000						\$ 120,000	\$ 120,000						\$ 120,000	\$ -		
Subtotal:	\$ 205,000	\$ 35,000	\$ 85,000	\$ 85,000	\$ 190,000	\$ -	\$ 120,000	\$ 85,000	\$ 480,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,000	\$ 85,000	\$ 215,000
Parks & Recreation																	
Neighborhood Parks					\$ 50,000	\$ 500,000			\$ 550,000					\$ 550,000	\$ -		
Park Development - Formerly Criss Cross Park (100 Acre Park). The \$632,257 carryforward includes \$82,041.25 of proffered funds.		\$ 632,257	\$ 200,000	\$ 200,000	\$ 200,000	\$ 100,000	\$ 100,000		\$ 600,000					\$ 600,000	\$ 200,000		
Diascund Reservoir						\$ 250,000			\$ 250,000		\$ 250,000			\$ -	\$ -		
Kentland Park Facilities					\$ 200,000				\$ 200,000					\$ 200,000	\$ -		
P&R Master Plan		\$ 8,048						\$ 20,000	\$ 20,000					\$ 20,000	\$ -		
P&R Equipment (Turf & Ground Equipment)	\$ 25,000				\$ 25,000				\$ 25,000					\$ 25,000	\$ -		
Historic School Fields - Bleacher replacement (Orig FY14 Dept Request totaled \$150,000. The \$75,000 for 5 field lights was moved to FY15.)			\$ 75,000	\$ 75,000	\$ 75,000				\$ 150,000					\$ 150,000	\$ 75,000		
Subtotal:	\$ 25,000	\$ 640,306	\$ 275,000	\$ 275,000	\$ 550,000	\$ 850,000	\$ 100,000	\$ 20,000	\$ 1,795,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,545,000	\$ 275,000	\$ -
School Board																	
New Elem School (P&I on \$28.5 million @ 4%, 20Yrs = \$2,097,080 annually) (Annual operating budget increase of \$1.4 million)									\$ -					\$ -	\$ -	\$ 28,500,000	
Historic School Renovation to Accommodate Additional Elementary Classrooms (This was a March 2013 addition by County/School Board)			\$ 5,000,000	\$ 5,000,000					\$ 5,000,000				\$ 5,000,000	\$ -	\$ -		
Expansion of Middle School to 1,000 Students (P&I on \$24.3 million at 4%, 20Yrs = \$1,788,037). Operational costs TBD.	\$ 280,000		\$ 70,000	\$ 70,000					\$ 70,000					\$ 70,000	\$ 70,000	\$ 24,300,000	
Bus/Car Replacement	\$ 353,020		\$ 370,672	\$ 370,672	\$ 389,205	\$ 400,000	\$ 420,000	\$ 441,000	\$ 2,020,877					\$ 2,020,877	\$ 370,672	\$ 949,253	
NKES Mobile Classroom			\$ 94,000	\$ 94,000					\$ 94,000				\$ 69,899	\$ 24,101	\$ 24,101		
GWES Mobile Classroom					\$ 84,000				\$ 84,000					\$ 84,000	\$ -		
GWES Grounds & Playground Landscaping			\$ 50,000	\$ 50,000	\$ 50,000				\$ 100,000				\$ 14,000	\$ 86,000	\$ 36,000		
Tennis Court Restoration								\$ 284,000	\$ 284,000					\$ 284,000	\$ -		
Press Box & Scoreboard Replacement NKHS									\$ -					\$ -	\$ -	\$ 135,000	
New Kent Elementary Renovation - Actual Renovations: Per the 5/29/13 BOS Budget Meeting-\$30,000 for a needs assessment, \$320,000 for actual renovations			\$ 5,000,000	\$ 320,000	\$ 3,500,000	\$ 3,500,000			\$ 12,000,000				\$ 12,000,000	\$ -	\$ 320,000		
New Kent Elementary Renovation-Needs Assessment: Per the 5/29/13 BOS Budget Meeting-\$30,000 for a needs assessment, \$320,000 for actual renovations			PER BOS 5/29/13	\$ 30,000					\$ -					\$ -	\$ 30,000		
Subtotal:	\$ 633,020	\$ -	\$ 10,584,672	\$ 5,934,672	\$ 3,939,205	\$ 3,984,000	\$ 420,000	\$ 725,000	\$ 19,652,877	\$ -	\$ -	\$ -	\$ 83,899	\$ 17,000,000	\$ 2,568,978	\$ 850,773	\$ 53,884,253
Sheriff's Office																	
E911 Phone System Update (PSAP System)			\$ 77,531	\$ 77,531					\$ 77,531					\$ 77,531	\$ 77,531		
Animal Shelter (P&I @ 4%, 20Yrs = \$85,723)	\$ 85,000	\$ 19,170			\$ 1,165,000				\$ 1,165,000				\$ 1,165,000	\$ -	\$ -		
Firearms Range					\$ 250,000				\$ 250,000					\$ 250,000	\$ -		
Marine Patrol			\$ 40,000						\$ 40,000					\$ 40,000	\$ -		
Subtotal:	\$ 85,000	\$ 19,170	\$ 117,531	\$ 77,531	\$ 1,415,000	\$ -	\$ -	\$ -	\$ 1,532,531	\$ -	\$ -	\$ -	\$ -	\$ 1,165,000	\$ 367,531	\$ 77,531	\$ -
Vehicle Replacement																	

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
 FISCAL YEARS 2014 - 2018

Request Description	FY13 Adopted/Amended	FY12 Carryforward To FY13	Department Requests						Total Requests Requested FY13-14 thru FY17-18	Revenue Sources FY13-14 thru FY17-18					Fund Balance Requirement For FY 13-14 (Yellow Areas Only)	Beyond FY 17-18	
			FY 13-14 Dept. Requests	FY 13-14 Administrator Recommends	FY 14-15	FY 15-16	FY 16-17	FY 17-18		Federal	State / Other Government	Private	Proffers/Grants/CDA (FY14 Only)	Other (Loans)			Fund Balance FY14 - FY18 (Unrestricted)
Building Development	\$ 18,308	\$ -	\$ 19,223	\$ 19,223	\$ 21,000		\$ 22,050	\$ 23,150	\$ 85,423					\$ 85,423	\$ 19,223		
Commissioner of Revenue/Assessor (FY14 \$25K request withdrawn. COR to receive Administration vehicle in FY13)					\$ 25,000	\$ 25,000			\$ 50,000					\$ 50,000	\$ -		
Community Development - Administration									\$ -					\$ -	\$ -	\$ 18,000	
Community Development - Planning					\$ 18,000				\$ 18,000					\$ 18,000	\$ -		
Community Development - Environmental	\$ 18,000					\$ 18,000	\$ 24,000		\$ 42,000					\$ 42,000	\$ -		
Parks & Recreation (Maintenance Vehicle)	\$ 20,000					\$ 30,000			\$ 30,000					\$ 30,000	\$ -		
Sheriff	\$ 313,500	\$ -	\$ 300,000	\$ 300,000	\$ 420,500	\$ 420,500			\$ 1,141,000					\$ 1,141,000	\$ 300,000	\$ 457,500	
Social Services - Interfund Transfer (Fed/St reimbursement equals 84.5%. \$23,000 minus \$19,435 State funds equals \$3,565 local funds for FY14).	\$ -	\$ -	\$ 23,000	\$ 23,000	\$ 23,000	\$ 26,000	\$ 20,000	\$ 20,000	\$ 112,000		\$ 75,205		\$ 19,435	\$ 17,360	\$ 3,565	\$ 20,000	
Subtotal:	\$ 369,808	\$ -	\$ 342,223	\$ 342,223	\$ 507,500	\$ 519,500	\$ 66,050	\$ 43,150	\$ 1,478,423	\$ -	\$ 75,205	\$ -	\$ 19,435	\$ 1,383,783	\$ 322,788	\$ 495,500	
Computer Replacement																	
Accounting (Financial Services)	\$ 9,000		\$ 11,500	\$ 11,500	\$ 4,500	\$ 4,000			\$ 20,000					\$ 20,000	\$ 11,500	\$ 11,500	
Administration	\$ 2,500		\$ 3,000	\$ 3,000			\$ 2,500	\$ 3,500	\$ 9,000					\$ 9,000	\$ 3,000		
Administration - Receptionist/Switchboard						\$ 2,500			\$ 2,500					\$ 2,500	\$ -		
Building Development			\$ 2,500	\$ 2,500		\$ 7,500	\$ 14,000		\$ 24,000					\$ 24,000	\$ 2,500	\$ 2,500	
Buildings & Grounds (General Services)	\$ 2,500				\$ 3,000	\$ 5,000		\$ 2,500	\$ 10,500					\$ 10,500	\$ -		
Commissioner of Revenue-Assessor	\$ 12,500		\$ 2,500	\$ 2,500	\$ 10,000		\$ 3,000	\$ 3,000	\$ 18,500					\$ 18,500	\$ 2,500		
Community Development-Administration			\$ 3,500	\$ 3,500					\$ 3,500					\$ 3,500	\$ 3,500		
Community Development - Environmental	\$ 2,500					\$ 8,500			\$ 8,500					\$ 8,500	\$ -		
Community Development - Planning			\$ 2,500	\$ 2,500		\$ 5,000	\$ 2,500		\$ 10,000					\$ 10,000	\$ 2,500		
Comprehensive Services Act			\$ 2,000	\$ 2,000	\$ 2,000				\$ 4,000					\$ 4,000	\$ 2,000	\$ 4,000	
County Attorney							\$ 3,000		\$ 3,000					\$ 3,000	\$ -		
Economic Development	\$ 4,000		\$ 2,500	\$ 2,500	\$ 2,500				\$ 5,000					\$ 5,000	\$ 2,500		
Fire Department (Annual funding changed)	\$ 60,200		\$ 17,800	\$ 17,800	\$ 34,400	\$ 24,100	\$ 17,800	\$ 60,200	\$ 154,300					\$ 154,300	\$ 17,800		
Human Resources	\$ 2,500					\$ 3,000		\$ 2,500	\$ 5,500					\$ 5,500	\$ -		
IT-Computers	\$ 5,000		\$ 9,000	\$ 9,000				\$ 5,000	\$ 14,000					\$ 14,000	\$ 9,000	\$ 9,000	
IT-Server Replacements	\$ 13,000	\$ 10,000			\$ 30,000				\$ 30,000					\$ 30,000	\$ -	\$ 40,000	
Parks & Recreation	\$ 2,800		\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,000		\$ 9,000					\$ 9,000	\$ 3,000		
Registrar					\$ 2,500	\$ 2,500			\$ 5,000					\$ 5,000	\$ -		
Sheriff	\$ 28,600		\$ 52,800	\$ 52,800	\$ 14,100	\$ 30,300			\$ 97,200					\$ 97,200	\$ 52,800	\$ 8,000	
Subtotal:	\$ 145,100	\$ 10,000	\$ 112,600	\$ 112,600	\$ 103,000	\$ 95,400	\$ 45,800	\$ 76,700	\$ 433,500	\$ -	\$ -	\$ -	\$ -	\$ 433,500	\$ 112,600	\$ 75,000	
TOTAL CIP - ALL DEPTS.	\$ 1,518,928	\$ 1,186,371	\$ 13,789,526	\$ 7,749,526	\$ 12,902,705	\$ 6,115,900	\$ 1,654,350	\$ 1,105,850	\$ 34,718,331	\$ -	\$ 325,205	\$ -	\$ 402,510	\$ 22,184,435	\$ 11,806,181	\$ 2,327,581	\$ 61,169,753

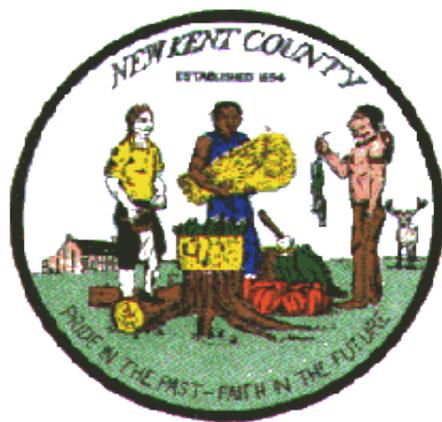
Original CIP Submitted to Planning Commission	58,218,331	FY14 Projects Approved by County Administrator	\$ 7,749,526
Reclass New Elem School to Beyond FY18	(28,500,000)	FY14 State Funding for DSS Vehicle - See "Other" above	(19,435)
Add Elem School Renovation for Add'l Classrooms	5,000,000	Proffers - Allocation of 06/30/12 Balances	(402,510)
New CIP Total	<u>34,718,331</u>	Historic School Renovation to Accommodate Additional Elementary Classrooms - Loan Financed (No Fund Balance \$\$ Required)	(5,000,000)
		Total FY14 Fund Balance Requirement	<u>\$ 2,327,581</u>

NOTE: During the May 29, 2013 budget meeting, the Board of Supervisors (BOS) approved the following changes:

- A. The \$350,000 New Kent Elementary Renovation project was segregated into two components: 1) \$320,000 for actual construction; and 2) \$30,000 for a needs assessment.
- B. The \$850,000 computer system upgrade for Finance was moved from FY14 to FY15.

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - ENTERPRISE FUND
 FISCAL YEARS 2014 - 2018

Request Description	FY13 Adopted/ Amended	FY12 Carryforward To FY13	Department Requests						Total Requests	Revenue Sources FY13-14 thru FY17-18					Fund Balance Requirement For FY 13-14 (Yellow Areas Only)	Beyond FY 17-18	
			FY 13-14 Dept. Requests	FY 13-14 Administrator Recommends	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Requested FY13-14 thru FY17-18	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY14 Only)	Other (Loans)	Fund Balance FY14 - FY18 (Unrestricted)		
Public Utilities																	
Water Supply Planning Feasibility Study			\$ 155,000	\$ 155,000					\$ 155,000						\$ 155,000	\$ 155,000	
Install Diffusers in Sludge Holding Tank #2			\$ 120,000	\$ 120,000					\$ 120,000						\$ 120,000	\$ 120,000	
Kubota Mini Excavator			\$ 35,000	\$ 35,000					\$ 35,000						\$ 35,000	\$ 35,000	
Sewer Jet Trailer (Clean blocked sewer lines)			\$ 21,000	\$ 21,000					\$ 21,000						\$ 21,000	\$ 21,000	
Parham Landing W&S Service Area Expansion - Rt. 33 to Interstate 64		\$ 267,729							\$ -						\$ -	\$ -	\$ 2,500,000
Ground Level Storage Tank Maintenance	\$ 150,000		\$ 300,000	\$ 300,000	\$ 150,000	\$ 75,000			\$ 525,000						\$ 525,000	\$ 300,000	\$ 100,000
Water System Energy Audit (VDH Funded)			\$ 50,000	\$ 50,000					\$ 50,000		\$ 50,000				\$ -	\$ -	
Water System Audit and Leak Detection									\$ -						\$ -	\$ -	\$ 30,000
Reclaimed Water Line Extension			\$ 20,000	\$ 20,000					\$ 20,000						\$ 20,000	\$ 20,000	\$ 4,185,000
The Colonies-Fire Flow Upgrades									\$ -						\$ -	\$ -	\$ 825,000
Rt 249 Water Line Project (formerly Interconnect Large/Small Water Systems) Debt funding via VRA loan		\$ 141,085	\$ 1,300,000	\$ 1,300,000					\$ 1,300,000				\$ 1,249,000	\$ 51,000	\$ 51,000		
Bottoms Bridge Cary Street Well Replacement					\$ 40,000	\$ 35,000	\$ 600,000		\$ 675,000						\$ 675,000	\$ -	\$ 50,000
FONK Talleyville Well Replacement						\$ 45,000	\$ 450,000		\$ 495,000						\$ 495,000	\$ -	
Elevated Storage Tank for Brickshire									\$ -						\$ -	\$ -	\$ 2,500,000
Public Utilities - Vehicles						\$ 22,000			\$ 22,000						\$ 22,000	\$ -	
Public Utilities - Computers	\$ 8,750		\$ 4,500	\$ 4,500	\$ 5,500	\$ 11,000			\$ 21,000						\$ 21,000	\$ 4,500	
TOTAL CIP - ALL DEPTS.	\$ 158,750	\$ 408,814	\$ 2,005,500	\$ 2,005,500	\$ 195,500	\$ 188,000	\$ 1,050,000	\$ -	\$ 3,439,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 1,249,000	\$ 2,140,000	\$ 706,500	\$ 10,190,000





FISCAL YEAR 2013-14 ADOPTED BUDGET

Section F County Debt



**COUNTY OF NEW KENT
FY2013-14 ADOPTED BUDGET
DEBT SERVICE OVERVIEW**

The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provides authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit as well as debt secured by the fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by State law or local ordinance on the amount of general obligation debt that a county may issue; however, with certain exceptions, debt that either directly or indirectly is secured by the general obligation of a County must be approved at public referendum prior to issuance. The County's debt service policy was updated and adopted by the Board of Supervisors on July 24, 2006, and revised August 2008 and April 24, 2013. The full version of the policy can be found Appendix B of this document.

Debt Ratios	January 1, 2012 Assessments	County Policy
Debt as a percentage of Assessed Value	2.31%	4.5%
Debt per Capita	\$2,924	-----
Debt Service as a percent of General Government Expenditures	11.03%	12%

General Fund Transfer

As of June 30, 2012, outstanding debt related to County projects totaled \$6.96 million, School related project debt totaled \$53.43 million and Public Utility related debt \$15.75 million. Currently, annual principal and interest payments related to County and School debt totals approximately \$5.6 million, and is funded with a \$5.3 million transfer from the General Fund to the Debt Service Fund. The remaining \$300,000 is provided by cash reserves available in the Debt Service Fund. It is anticipated that the County will continue to appropriate \$300,000 annually in the Debt Service Fund through FY16; at which time, available cash reserves will be exhausted. The FY17 transfer from the General Fund to the Debt Service Fund will increase \$300,000, resulting in a reduction in funds available for General Fund appropriations.

FY2013-14 Changes

The FY14 Budget reflects a possible \$5 million debt issue related to the renovation of the County's Historic School to provide additional elementary classrooms. The project is currently under consideration, and a final decision on whether to proceed has not been made. If a decision is made to proceed with this project, the County would anticipate issuing debt in the spring of 2014. Of the \$0.04 increase in the FY14 real estate rate, the Board of Supervisors set aside \$0.02 for debt service related to this project.

Fiscal Year 2012-13 Debt Refinancing

In August and December of 2012, the County refinanced portions of the Series 2004B Public Utility Bonds which reflected an outstanding balance of \$15,755,000 at June 30, 2012. The following overview is provided for the August and December refinancing issues:

- On August 2, 2012, Series 2012B Refinancing Bonds totaling \$8,995,000 were issued to refinance certain Series 2004B bonds totaling \$9,545,000. Of the \$15,755,000 outstanding at June 30, 2012, bonds totaling \$6,210,000 were not refinanced. It is anticipated that this refinancing will result in savings totaling \$937,554.
- On December 6, 2012, Series 2012C Refinancing Bonds totaling \$5,180,000 were issued to refinance an additional \$4,905,000 of the Series 2004B Bonds, leaving \$1,305,000 that were not refinanced. It is anticipated that this refinancing will result in savings totaling \$910,298.

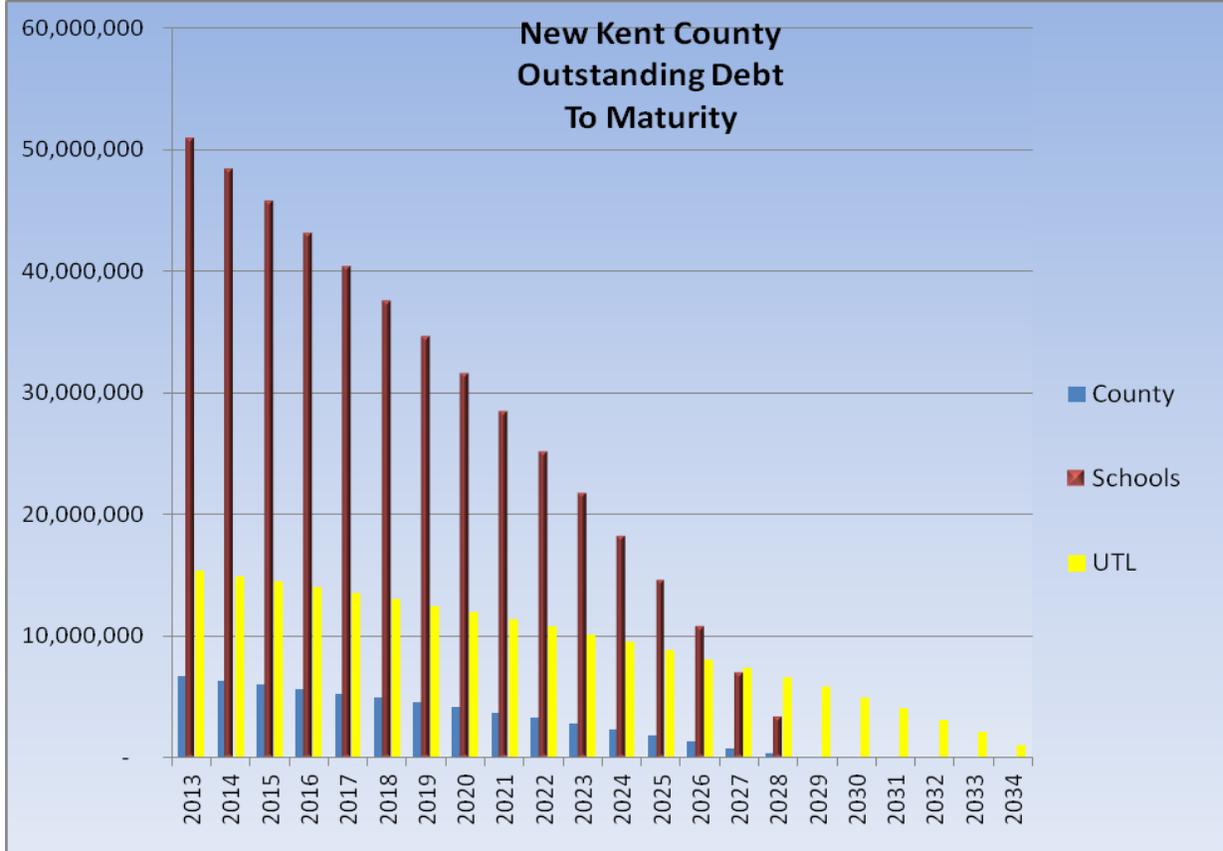
Future General Obligation Debt

The Capital Improvement Plan reflects several projects, if undertaken, could not be funded with existing cash reserves, and therefore, debt financing would be required. Given the current uncertainty surrounding future prospects for the economy, these projects will be evaluated on an annual basis to determine the availability of tax dollars to support additional debt service. The projects that would require debt service within the next five years include:

- Schools – Historic School Renovation \$5,000,000
- Schools – Elementary School Renovation \$12,000,000
- Sheriff – New Animal Shelter \$1,165,000

Total Outstanding Debt

The chart below denotes outstanding County, School and Public Utility related debt to maturity.



County of New Kent
FY 2013-14 Adopted Budget
Annual Debt Requirements -As of June 30, 2012

County Obligations (County Projects)					County Obligations (School Projects)				
Year Ending June 30,	General Obligation Bonds		Lease Revenue Bonds		Year Ending June 30,	General Obligation Bonds		Lease Revenue Bonds	
	Principal	Interest	Principal	Interest		Principal	Interest	Principal	Interest
2013	15,060	4,406	295,382	309,290	2013	893,490	618,242	1,584,344	1,930,352
2014	15,814	3,651	307,133	297,498	2014	901,824	571,595	1,647,358	1,866,978
2015	16,607	2,859	321,070	283,412	2015	910,950	524,157	1,728,376	1,784,610
2016	17,439	2,027	336,203	268,678	2016	814,973	479,379	1,818,395	1,698,191
2017	18,312	1,152	351,540	253,241	2017	821,510	437,649	1,908,415	1,607,271
2018	9,498	235	367,590	237,092	2018	826,765	397,201	2,002,935	1,511,851
2019			384,360	220,197	2019	830,897	357,876	2,101,957	1,411,704
2020			402,359	202,522	2020	835,474	318,106	2,209,980	1,306,606
2021			420,597	184,009	2021	840,284	278,104	2,318,004	1,196,107
2022			440,083	164,648	2022	845,807	237,388	2,435,029	1,080,207
2023			458,331	146,404	2023	850,329	197,672	2,538,552	976,718
2024			479,344	125,291	2024	854,517	158,292	2,664,579	849,790
2025			501,634	103,200	2025	860,264	117,352	2,799,609	716,561
2026			524,716	80,069	2026	866,534	75,888	2,939,139	576,581
2027			548,599	55,862	2027	742,966	37,034	3,083,170	429,624
2028			357,299	32,450	2028	372,989	9,511	3,222,701	292,682
2029			373,267	16,578	2029			3,366,733	149,538
	\$ 92,730	\$ 14,330	\$ 6,869,507	\$ 2,980,441		\$ 13,069,573	\$ 4,815,446	\$ 40,369,276	\$ 19,385,371

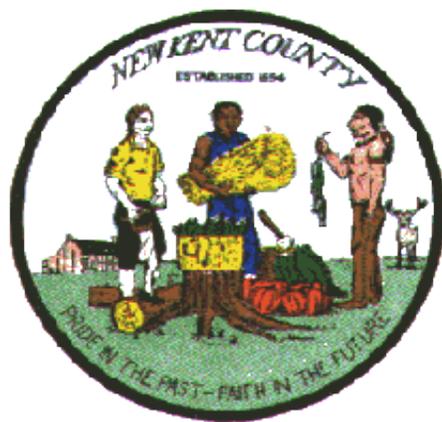
County of New Kent
FY 2013-14 Adopted Budget
Annual Debt Requirements -As of June 30, 2012
Combined County & Schools

Year Ending June 30,	Principal	Interest	Total
2013	2,788,276	2,862,290	5,650,566
2014	2,872,129	2,739,722	5,611,851
2015	2,977,003	2,595,038	5,572,041
2016	2,987,010	2,448,275	5,435,285
2017	3,099,777	2,299,313	5,399,090
2018	3,206,788	2,146,379	5,353,167
2019	3,317,214	1,989,777	5,306,991
2020	3,447,813	1,827,234	5,275,047
2021	3,578,885	1,658,220	5,237,105
2022	3,720,919	1,482,243	5,203,162
2023	3,847,212	1,320,794	5,168,006
2024	3,998,440	1,133,373	5,131,813
2025	4,161,507	937,113	5,098,620
2026	4,330,389	732,538	5,062,927
2027	4,374,735	522,520	4,897,255
2028	3,952,989	334,643	4,287,632
2029	3,740,000	166,116	3,906,116
Total *1	\$ 60,401,086	\$ 27,195,588	\$ 87,596,674

*1 - Includes Airport debt which reflects total principal of \$92,730 and total interest of \$14,330.

County of New Kent
FY 2013-14 Adopted Budget
Annual Debt Service Requirements
As of June 30, 2012
Public Utility Fund

Enterprise Fund Obligations		
Year Ending June 30,	Revenue Bonds	
	Principal	Interest
2013	420,000	694,051
2014	435,000	678,661
2015	450,000	662,731
2016	470,000	644,171
2017	490,000	623,666
2018	505,000	603,269
2019	525,000	582,154
2020	550,000	560,116
2021	570,000	537,156
2022	600,000	512,796
2023	620,000	487,024
2024	650,000	459,789
2025	675,000	430,548
2026	705,000	397,468
2027	740,000	360,620
2028	775,000	323,350
2029	815,000	285,593
2030	855,000	245,933
2031	895,000	205,045
2032	935,000	162,955
2033	980,000	118,910
2034	1,025,000	72,795
2035	1,070,000	24,610
Total	\$ 15,755,000	\$ 9,673,411





FISCAL YEAR 2013-14 ADOPTED BUDGET

Section G

Schools



New Kent County Public Schools Functional

Organization Chart – 2013-2014

Superintendent

Director of Instructional Technology, Testing & Accountability

- Instructional Technology
- IT Professional Development
- Assessment Management - SOL & Benchmark Testing
- Data-driven Instructional Programming
- Federal Programs
- Gifted Programs

Director of Special Education

- Special Education Programs & Services
- School Psychology, Social Work & Related Student Services
- Title VI-B & 619 Federal & State Regulatory Compliance
- Section 504 Compliance

Executive Director of Curriculum & Instruction

- K-12 Instructional Programs
- Career & Technical Education Programs (CTE)
- Division-wide Professional Development
- Division Hearing Officer

Executive Director of Finance & Budget

- Budget & Financial Management
- Accounts Payable & Payroll
- Business & Purchasing Management
- Operations & Maintenance
- School Nutrition Services
- Information Technology

Executive Director of Administration

- Human Resources
- State & Federal Regulatory Compliance & Reporting
- Compensation & Benefits Program
- Transportation
- NK Educational Foundation

New Kent Public Schools

Department Overview

New Kent County Public Schools (NKCPS) provide a core curriculum in the areas of mathematics, social studies, science, and English that is fully aligned to the Virginia Standards of Learning.

In addition, NKCPS support a range of additional content areas including: world languages, visual and performing arts, health and physical education, computer technology, and career and technical education. Beginning in the sixth grade, students have the opportunity to take advanced-level courses. At the high school level NKCPS offer a variety of Advanced Placement courses along with Dual Enrollment courses offered in conjunction with Rappahannock Community College. Students also have the opportunity to take online courses available via the Virtual Virginia program. High school students can enroll in Career and Technical Education programs in the Bridging Communities Technical Center.

School divisions are required to report the academic achievement results of their students to parents and the community. The Commonwealth of Virginia uses SOL test data to determine whether schools are to be accredited. This includes SOL results in English, math, science and social studies. Results indicate that all four (4) County schools are fully accredited by the state. The state looks at the composite score of all students to make this determination.

The federal No Child Left Behind Act requires that school divisions break down SOL tests results by various sub groups of students. This act has set targets for school divisions to achieve in English and math as well as attendance rates, the percentage of students participating in SOL testing and graduation rate. This is a very complex system that requires a school division to meet 29 out of 29 indicators. The results indicate that two out of four New Kent schools have met the Adequate Yearly Progress (AYP) requirements from the federal government.

The school division has over 430 employees. There are 220 licensed teachers, seven guidance counselors, four media specialists, four principals, five assistant principals, and a central office staff composed of 1 Superintendent and 5 Directors.

New Kent Public Schools

Revenue Summary:

Source	FY 13 Adopted Budget	FY 14 Adopted Budget	% Change
<u>General Fund-205</u>			
Local Revenues	\$152,500	\$194,500	27.5%
State Support	11,900,931	12,658,651	6.4%
County Support	11,734,595	12,534,595	6.8%
Fund Balance Carryforward	--	--	0.0%
Total	\$23,788,026	\$25,387,746	6.7%
<u>Textbook Fund-206</u>			
Textbook Fees	\$144,655	\$149,768	3.5%
County Support	--	--	0.0%
Interfund Transfer	--	--	0.0%
Total	\$144,655	\$149,768	3.5%
<u>Grant Fund - 207</u>			
Federal Support	\$1,193,533	\$974,630	-18.4%
Total	\$1,193,533	\$974,630	-18.4%
<u>Food Service-209</u>			
Food Services	\$736,214	\$783,684	6.4%
State Support	16,681	18,416	10.4%
Federal Support	150,000	150,000	0.0%
Total	\$902,895	\$952,100	5.5%
Total – All Funds	\$26,029,109	\$27,464,244	5.5%

Budget Comments: Revenues

The FY14 School Budget reflects total revenue increases of \$1,435,135. The State fund increase of \$757,720 is driven primarily from a projected enrollment increase to 3,005. Federal funds were reduced to reflect potential impact of Sequestration. The County transfer to Schools is increased by \$800,000, for total funding of \$12,534,595. The state relative wealth indicator (Local Composite Index) for New Kent remains unchanged at .4414 for FY14.

New Kent Public Schools

Expenditure Summary:

Source	FY 13 Adopted Budget	FY 14 Adopted Budget	% Change
<u>General Fund-205</u>			
Personnel	\$20,521,853	\$21,340,632	4.0%
Operating	2,795,872	4,026,914	44.0%
Capital	470,301	20,200	-95.7%
Total	\$23,788,026	\$25,387,746	6.7%
<u>Textbook Fund-206</u>			
Personnel	\$--	\$--	0.0%
Operating	--	--	0.0%
Capital	144,655	149,768	3.5%
Total	\$144,655	\$149,768	3.5%
<u>Grant Fund - 207</u>			
Personnel	\$970,628	\$787,819	-18.8%
Operating	205,405	186,811	-9.1%
Capital	17,500	--	-100.0%
Total	\$1,193,533	\$974,630	-18.3%
<u>Food Service-209</u>			
Personnel	\$485,995	\$535,148	10.1%
Operating	381,900	416,952	9.2%
Capital	35,000	--	-100.0%
Total	\$902,895	\$952,100	5.5%
Total – All Funds	\$26,029,109	\$27,464,244	5.5%

Budget Comments: Expenditures

The School Board Approved budget was reduced by \$547,400 after the County appropriated an additional \$800,000 for the FY14 school year. State revenue per pupil allocations remained effectively flat. The total state revenue increase was realized only through a projected increase in Fall enrollment to 3,005. The state 2% salary increase for instructional personnel required approximately \$260,000 in local funding. Proposed staffing to accommodate increased enrollment was reduced by 5 FTE to balance the budget plus cuts to operating expenses approved by the School Board March 18, 2013.

New Kent Public Schools

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> Expansion of the Bridging Communities Technical Center to full-day 	<ul style="list-style-type: none"> VHSL Scholastic Bowl State Champions
<ul style="list-style-type: none"> Implement mandates created by the 2013 session of the General Assembly 	<ul style="list-style-type: none"> Odyssey of the Mind team placed 5th in World Competition
<ul style="list-style-type: none"> Implement recommendations of Safety Committee stemming from collaboration effort of Schools and Sheriff's department 	<ul style="list-style-type: none"> 100% Compliance with Special Ed mandates, 100% Highly Qualified staff, rank consistently above state average in On-time Graduation rate.

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
<ul style="list-style-type: none"> K-12 Student Enrollment 	2803	2813	2865	2,951
<ul style="list-style-type: none"> All schools fully accredited 	Yes	Yes	Yes	Yes
<ul style="list-style-type: none"> Attendance 	96%	95%	95%	95.2%
<ul style="list-style-type: none"> AP Course Enrollment 	<10	51	86	89
<ul style="list-style-type: none"> CTE Industry Certification 	39	70	140	200
<ul style="list-style-type: none"> Percent of advanced diplomas 	41.9%	38.5%	52.8%	58.8%



FISCAL YEAR 2013-14 ADOPTED BUDGET

Section H Public Utilities



Public Utilities Enterprise Fund

Department Overview

The New Kent County Department of Public Utilities provides safe drinking water to over 2,300 homes and businesses and provides wastewater collection, transmission and treatment for over 1,100 homes and businesses. Water customers are served by 13 water systems stretching from Bottoms Bridge to the Colonies and Route 33 at Parham Landing. Sewer service begins at Bottoms Bridge and extends to Route 33 near Eltham serving key developed areas in between.

Drinking water for the County is obtained from groundwater. Since the County is located within Virginia's Groundwater Management Area, much work has to be completed to continue pumping the necessary water for these systems. Groundwater withdrawal permits are renewed every 10 years for the larger systems including Bottoms Bridge, Woods Edge, Kenwood/Greenwood, Quinton Estates, Quinton Park, Whitehouse Farms, The Farms of New Kent, The Courthouse, The Colonial Downs area, The Colonies and Route 33. The re-permitting process can take up to two years of research, permit application, justifications on the water needs, service area delineation, and future growth projections. Many meetings with the Department of Environmental Quality (DEQ) are required to obtain the final permit. Currently, staff has submitted the permit renewal for Woods Edge (March of 2011) and has been under review by the Department of Environmental Quality (DEQ).



The operation of the water system requires certified water treatment operators to be employed to run the systems, to ensure the drinking water is safe to drink and meets all state and federal standards. Maintenance is necessary to ensure the continued operation of the system including well maintenance, chemical feed system repairs, well control system maintenance, line break repairs, fire hydrant maintenance, storage tank maintenance and line location for other utilities construction, along with many other functions to ensure the continued operations and minimal interruption of service to the customer.

Wastewater collection, transportation and treatment are also functions of the Department of Public Utilities. The County operates a wastewater treatment plant, located off Route 33 at Parham Landing. The plant is staffed by state certified operators and treats a combined wastewater of 290,000 gallons each day. The recently upgraded Parham Landing Wastewater Treatment Plant can handle up to two million gallons of wastewater per day and was designed to meet the more stringent regulations required by the Chesapeake Bay Act. As part of the permit for this plant, it is required to be staffed eight hours a day, seven days a week.

Public Utilities Enterprise Fund

An added green project with the new Parham Landing Wastewater Treatment Plant was the construction of the necessary facilities to provide reclaimed water (effluent from the Parham Landing WWTP) for irrigation purposes for the Colonial Downs Race Track, Brickshire Golf Course and Royal New Kent Golf Course. Not only will this project reduce the nutrients the County sends to the bay, but it will reduce the dependency on groundwater for irrigation of these three important businesses for the County. We



recently finished the first full year of providing reclaimed water allowing the WWTP to discharge to the Pamunkey River only six months during 2012 with the other six months being used for irrigation.

In April 2004, the Board created the Bottoms Bridge Service District as a financing mechanism to allow the utility users to pay for the utilities through an ad valorem tax surcharge in addition to traditional connection and user charges. The Board also decided to run the sewer utility main line along Interstate I-64 through the Routes 106 and 155 intersections to the Chickahominy Pumping Station, located near Colonial Downs.

All of the funds needed for the Bottoms Bridge Service District utilities and the sewer utility main line have been financed through borrowings by the County from the Virginia Resource Authority. These loans will be repaid through a \$0.10 ad valorem surcharge on the real estate values in Bottoms Bridge. The revenues reflect the \$0.10 ad valorem, Bottom's Bridge water and sewer connection fees and a transfer from Utilities Fund (Fund 98) to provide the necessary additional funds to pay the Utility Fund debt service.

Through diligent efforts of the staff, the Department of Public Utilities operates as efficiently as possible while still meeting the increasing regulations being imposed by both the state and federal governments. The department will continue to monitor and update the County water and sewer standards which aids in our goal of meeting these future regulations. Plan review and approval is an integral part of the efficiencies included in the future planning of the department to ensure uninterrupted service, safe drinking water and reliable wastewater treatment for the customers of the system and continued positive growth for the County.

Finally, customer service is a vital function of the department. Utility billing for water and wastewater service is necessary to keep the department self-sufficient and not pass on any cost to the non-users of the systems. Customer service functions include meter reading, leak checks for customers, bill explanation, new service setup, water conservation measures, and any other questions of customers. Recently, we added a feature to the County's website which notifies any customer signed up for the service, of various activities within the department, including when bills are mailed.

The Department of Public Utilities is committed to meeting the present and future water and sewer needs of New Kent County by providing quality public utility services at reasonable costs while meeting and/or exceeding all federal, state, and local regulations with regard to water quality. As of January 12, 2013, the department provided water service to approximately 2,326 accounts and sewer service to approximately 1,121 accounts.

Public Utilities Enterprise Fund

Revenue Summary: Utility Fund

Source	FY 11 Actual Revenues	FY 12 Actual Revenues	FY 13 Adopted Budget	FY 14 Adopted Budget	% Incr/Decr FY14- FY13
Interest on Investments	\$199,965	\$82,190	\$60,000	\$72,000	20.0%
Utility Fund Balance	3,660	-	1,078,803	1,639,867	52.0%
Water Service	1,295,008	1,399,100	1,528,300	1,637,560	7.1%
Other Revenues. - Water	74,823	105,656	124,800	116,700	(6.5)%
Reimbursement from Henrico	518,011	641,278	375,557	418,560	11.4%
Sewer Service	636,031	749,848	755,280	780,840	3.4%
Connection and Available Fees	635,657	484,450	978,340	867,375	(11.3)%
Other Misc. Revenue	31,802	76,609	16,000	16,000	0.0%
Commonwealth of Virginia	2,942,658	304,380	-	-	(100.0)%
Total Utility Fund	\$6,337,615	\$3,843,511	\$4,917,080	5,548,902	12.8%

Revenue Summary: Bottom Bridge Service District Fund

Source	FY 11 Actual Revenues	FY 12 Actual Revenues	FY 13 Adopted Budget	FY 14 Adopted Budget	% Incr/Decr FY14-FY13
Real Estate Tax Ad Valorem	\$115,364	\$127,166	\$118,200	\$118,500	0.2%
Penalty & Interest	2,293	501	1,700	500	(70.6)%
Interest on Bank Deposits	3,223	-	2,000	2,000	0.0%
Bottoms Bridge Connection Fees	292,400	372,700	357,400	487,375	36.4%
Transfer from Utility Fund	805,252	207,587	639,202	475,878	(25.5)%
Total Bottoms Bridge	\$1,218,532	\$707,954	\$1,118,502	\$1,084,253	(3.1)%
Total Public Utilities	\$7,556,147	\$4,551,465	\$6,035,582	\$6,633,155	9.9%

Budget Comments: Revenues

The Utilities Fund operates as an enterprise fund. As such, it is completely supported by the users who receive these services. No General Fund money supports the Utilities Fund.

Public Utilities Enterprise Fund

Expense Summary: Utility Fund

Description	FY11 Actual Expense	FY12 Actual Expense	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14-FY13
Personnel	\$1,108,040	\$1,175,821	\$1,231,222	\$1,285,762	4.4%
Operating	1,066,855	1,435,357	1,448,397	1,649,302	13.9%
Capital (non-major)	819,018	763,132	125,600	116,800	-7.0%
Capital (major) *1	47,454	3,915	1,452,500	2,001,000	37.8%
Debt Service	2,248	1,711	20,159	20,160	0.0%
Transfer	805,252	207,587	639,202	475,878	-25.6%
Total Expenditures	\$3,848,867	\$3,587,523	\$4,917,080	\$5,548,902	12.8%
Personnel Complement					
Full-time	18	18	18	18	
Part-time	1				

Expense Summary: Bottoms Bridge Service District Fund

Description	FY11 Actual Expense	FY12 Actual Expense	FY13 Adopted Budget	FY14 Adopted Budget	% Incr/Decr FY14-FY13
Operating *2	\$318,983	\$318,983	\$-	\$-	0.0%
Debt Service *3	721,190	707,953	1,118,502	1,084,253	-3.1%
Total Expenditures	\$1,040,173	\$1,026,936	\$1,118,502	\$1,084,253	-3.1%
Total Public Utilities	\$4,889,040	\$4,614,459	\$6,035,582	\$6,633,155	9.9%

*1 – Capital expenditures are reflected in the annual budget, but were capitalized in FY11 and FY12 in accordance with Generally Accepted Accounting Principles. For FY11, expenditures totaling \$14,793,304 were removed from expenditures and capitalized as fixed assets. For FY12, capital expenditures totaling \$942,975 were capitalized.

*2 – Budget totals exclude depreciation; whereas it is reflected in the financial statements as an expense.

*3 – Budget totals include principal payments; whereas, they are reflected a reduction to outstanding principal debt in the financial statements.

Budget Comments: Expenses

Excluding major capital of \$2,001,000, the FY14 expenditure budget for Utility Fund operations totals \$3,547,402, which represents an increase of \$82,822 from the FY13 budget of \$3,464,580. As an enterprise fund, revenues from services provided to its customers should primarily fund the Department

Public Utilities Enterprise Fund

of Public Utilities. Unfortunately, being a fairly new small system and in the expansion mode, this has proved challenging, and connection fees have been used to fund current expenditures.

Each year a pro-forma for the Utility Fund is reviewed and updated. After the FY13 review and update, it was determined that the proposed utility rates need to be increased by 8% in order for the system to continue to be self-supporting. With the 8% rate increase for water and sewer service, it is the hope that future growth will eventually reach the desired goal of having the water and sewer rates fund the operations of the department. Connection fees for new water and sewer customers will remain the same for the third year in a row.

Goals and Accomplishments:

Fiscal Year 2014 Goals	Fiscal Year 2012 Accomplishments
<ul style="list-style-type: none"> Provide reliable water and wastewater service in accordance with all regulatory requirements. 	<ul style="list-style-type: none"> Completed the first full year of operation of the Parham Landing WWTP and completion of the Reclaimed Water Facilities.
<ul style="list-style-type: none"> Provide reliable and friendly customer service to all users of the system. 	<ul style="list-style-type: none"> Began design of the Route 33 Water line for future development.
<ul style="list-style-type: none"> Build the Route 249 Water Main and combine the Quinton Estates, Kenwood/Greenwood and the FONK water systems into one large system. 	<ul style="list-style-type: none"> Completed the design of the Dairy Queen Pump Station rebuild project in anticipation of construction in FY 13.
<ul style="list-style-type: none"> Work on expanding reclaimed water for other users within the county. 	<ul style="list-style-type: none"> Continued water conservation efforts with increased public education and reduced irrigation. These efforts are reflected in the decrease in water production.

Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
<ul style="list-style-type: none"> Water Customers 	2,069	2,167	2,259	2,326
<ul style="list-style-type: none"> Wastewater Customers 	886	975	1,054	1,121
<ul style="list-style-type: none"> Water Production – In million gallons 	258.87	287.30	266.32	256.90
<ul style="list-style-type: none"> Wastewater Treated-In million gallons 	93.88	97.34	85.82	93.20
<ul style="list-style-type: none"> Reclaimed Water –In million gallons 	N/A	N/A	N/A	28.44



FISCAL YEAR 2013-14 ADOPTED BUDGET

Section I Supplemental Information



**NEW KENT COUNTY
FY2013-14 ADOPTED BUDGET
FULL-TIME FUNDED POSITION HISTORY**

Department	Positions				
	FY10	FY11	FY12	FY13	FY14
Administration	3	3	3	4	4
Airport	1	1	1	1	1
Building Development	6	5	5	5	5
Circuit Court Judge	1	1	1	1	1
Clerk of Circuit Court	4	4	4	4	4
Commissioner of Revenue	7	7	7	7	7
Commonwealth's Attorney	3	3	3	3	3
Community Development *1	10	9	9	7	8
Comprehensive Services Act *2	2	2	1	1	2
County Attorney *3	2	2	2	2	1
Economic Development	2	2	2	1	1
Financial Services *4	5	5	5	5	5
Fire-Rescue *5	16	16	19	19	21
General Services	11	11	11	10	10
Human Resources	2	2	2	2	2
Information Technologies	3	3	3	3	3
Parks & Recreation *6	3	3	3	3	4
Registrar	2	2	2	2	2
Sheriff *7	39	39	41	41	46
Social Services *8	14	15	18	17	16
Treasurer	5	5	5	5	5
Victim Witness	1	1	1	1	1
Total - General Government	142	141	148	144	152
Enterprise Funded Positions:					
Public Utilities	15	15	18	18	18
Total Positions	157	156	166	162	170

Notes - For FY14:

- *1 - One new Senior Environmental Compliance Inspector (May 2014 hire date)
- *2 - One new Administrative Assistant position (July 2013 hire date)
- *3 - The Legal Assistant position eliminated
- *4 - For FY14, Accountant/Finance Manager position frozen until October 1, 2013
- *5 - Two new Firefighter positions (October 2013 hire date - SAFER grant funded). One FT position was upgraded to Captain
- *6 - One new Administrative Assistant position (July 2013 hire date)
- *7 - Four new positions (1-Dispatcher; 2-Courts; 1-School Resource Officer) - July 2013 hire date.
A Deputy position was upgraded from PT to FT December 2012.
- *8 - APS Social Worker moved to part-time from full-time

**NEW KENT COUNTY
FY 2013-14 ADOPTED BUDGET
PART-TIME POSITION HISTORY**

Department	Positions			
	FY11	FY12	FY13	FY14
Administration-Receptionist	3	3	2	2
Airport	6	4	4	3
Circuit Court Judge	1	2	1	1
Clerk of Circuit Court	1	2	2	3
Commonwealth's Attorney	4	3	2	2
Community Development	1	0	0	0
Extension Programs	1	1	1	1
Economic Development	3	4	4	5
Financial Services	1	1	1	1
Fire-Rescue	21	20	22	20
General Services	17	16	16	15
Parks & Recreation	18	19	18	18
Registrar	5	6	6	6
Sheriff	16	18	19	23
Social Services	2	1	1	1
Total - General Government	100	100	99	101
Enterprise Funded Positions:				
Public Utilities	1	1	0	0
Total Positions	101	101	99	101

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
General Fund - 001		
Administration		
11020	County Administrator	1.00
11020	Assistant County Administrator	1.00
11020	Deputy Clerk of the Board	1.00
11020	Executive/Legal Assistant	1.00
		4.00
Commissioner of Revenue		
12090	Commissioner/Assessor	1.00
12090	Chief Deputy Commissioner III	1.00
12090	Asst Dir of Real Estate, DII	1.00
12090	Deputy Chief Assessor, DII	1.00
12090	Real Property Field Inspector, DI	1.00
12090	Real Property Field Inspector, DI	1.00
12090	Office Support Specialist, DII	1.00
		7.00
County Attorney		
12040	County Attorney	1.00
		1.00
Human Resources		
12050	Human Resource Manager	1.00
12050	Human Resource Assistant	1.00
		2.00
Treasurer		
12130	Treasurer	1.00
12130	Chief Deputy Treasurer	1.00
12130	Deputy Treasurer - Delinquent Collections	1.00
12130	Deputy Treasurer	1.00
12130	Deputy Treasurer	1.00
		5.00
Financial Services		
12150	Director	1.00
12150	Assistant Director	1.00
12150	Payroll Administrator	1.00
12150	Accounts Payable Specialist	1.00
12150	Accountant (Formerly Finance Manager)	1.00
		5.00
Information Technology		
12200	Director	1.00
12200	Technology Support Specialist	1.00
12200	GIS Manager	0.867
		2.867

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
Sheriff - Courts		
21700	Captain	1.00
21700	Civil Process Lieutenant	1.00
21700	Civil Process Sergeant	1.00
21700	Civil Process Deputy-New	1.00
21700	Civil Process Deputy-New	1.00
		5.00
Victim Witness		
21900	Cordinator, Victim Witness ???	1.00
		1.00
Commonwealth's Attorney		
22010	Commonwealth Attorney	1.00
22010	Assistant C/W Attorney	1.00
22010	Administrative Assistant	1.00
		3.00
Building Development		
30000	Building Official, Director	1.00
30000	Assistant Building Official	1.00
30000	Building Inspector	1.00
30000	Building Inspector	1.00
30000	Administrative Assistant	1.00
		5.00
Sheriff - Emergency 911 Communications		
31400	Communications Officer	1.00
31400	Communications Officer-New	1.00
		9.00
Fire-Communication Systems		
31800	Administrative Captain	1.00
		1.00
Fire-Rescue		
32100	Fire Chief	1.00
32100	Battalion Chief	1.00
32100	Captain	1.00
32100	Captain	1.00
32100	Captain	1.00
32100	Firefighter/EMT Paramedic	1.00
32100	Firefighter/EMT Intermediate	1.00

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
32100	Firefighter/EMT - Enhanced	1.00
32100	Firefighter/EMT - Enhanced	1.00
32100	Firefighter/EMT - Enhanced	1.00
32100	Firefighter/EMT - Enhanced	1.00
32100	Firefighter/EMT	1.00
32100	Firefighter/EMT - New	1.00
32100	Firefighter/EMT - New	1.00
32100	Administrative Assistant	1.00
32100	Billing Specialist	1.00
		20.00
Sheriff - Animal Control		
35010	Corporal	0.50
35010	Animal Control Officer	1.00
35010	Animal Control Officer	1.00
35010	Pound Attendant	1.00
		3.50
Refuse Collection		
42030	Equipment Maintenance	1.00
42030	Administrative Assistant	0.25
42030	Refuse Site Lead Attend.	1.00
42030	Maintenance Supervisor	0.50
		2.75
Buildings & Grounds		
43020	Director - Vacant, Not Funded FY13	-
43020	Administrative Assistant	0.75
43020	Custodian Sheriff's Dept	1.00
43020	Custodian - Courthouse	1.00
43020	Custodian Traveling	1.00
43020	Custodian Human Services	1.00
43020	Custodian - Administration	1.00
43020	Grounds/Maintenance Technician	1.00
43020	Maintenance Supervisor	0.50
		7.25
Parks & Recreation - Administration		
71100	Director of Parks & Recreation	1.00
71100	Recreation Programs Manager	1.00
71100	Administrative Assistant - New	1.00
		3.00
Parks & Recreation - Programs		
71100	Youth Program Coordinator	1.00
		1.00

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
Community Development - Administration		
81009	Director - Vacant, Not Funded FY14	-
81009	Administrative Assistant	1.00
		1.00
Planning		
81010	Zoning Official	1.00
81010	Planner I	1.00
81010	Planning Manager	1.00
		3.00
Economic Development		
81050	Director - Vacant, Not Funded FY14	-
81050	Administrative Assistant	1.00
		1.00
Environmental		
82020	Environmental Planning Manager	1.00
82020	Environmental Planner	1.00
82020	Environmental Compliance Inspector	1.00
82020	Environmental Compliance Inspector	1.00
		4.00
		131.87
Total General Fund		

Department of Social Services - Fund 002

Social Services		
2-53010	Director	1.00
2-53010	Benefit Programs Supervisor	1.00
2-53010	Benefit Programs Specialist III	1.00
2-53010	Benefit Programs Specialist II	1.00
2-53010	Benefit Programs Specialist II	1.00
2-53010	Benefit Programs Specialist II	1.00
2-53010	Benefit Programs Specialist II	1.00
2-53010	Benefit Programs Specialist I	1.00
2-53010	Family Services Supervisor	1.00
2-53010	Family Services Worker II	1.00
2-53010	Family Services Worker II	1.00
2-53010	Family Services Worker II	1.00
2-53010	Admin Program Assistant	1.00
2-53010	Office Manager	1.00
2-53010	Office Associate III	1.00
2-53010	Human Services Assistant III	1.00
	Total	16.00

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
---------	----------	-----------------------

Comprehensive Services Act - Fund 008

Comprehensive Services Act

8-12430	Coordinator	1.00
8-12430	Administrative Assistant - New	1.00
Total		2.00

Virginia E-911 Wireless - Fund 009

9-31350	Communications Officer - Fund 009 Grant	1.00
9-31350	GIS Manager - Fund 009 Grant	0.133
Total		1.13

County Airport - Fund 097

Airport

97-90000	Airport Manager	1.00
Total		1.00

Public Utilities - Fund 098

Public Utility - Administration

91020	Public Works Director	1.00
91020	Asst. Public Works Director	1.00
91020	Administrative Assistant	1.00
91020	Billing Specialist	1.00

Water Operations

91030	Maintenance Mechanic	1.00
91030	Maintenance Mechanic	0.50
91030	Construction & Maintenance Superintendent	1.00
91030	Utility Foreman	0.50
91030	Utility Mechanic	1.00
91030	Utility Specialist	0.50
91030	Utility Construction Inspector	1.00

Parham Landing Water

91040	Maintenance Mechanic 50%	0.50
91040	Utility Foreman- 50%	0.50
91040	Operations Superintendent 25%	0.25

Parham Landing Sewer

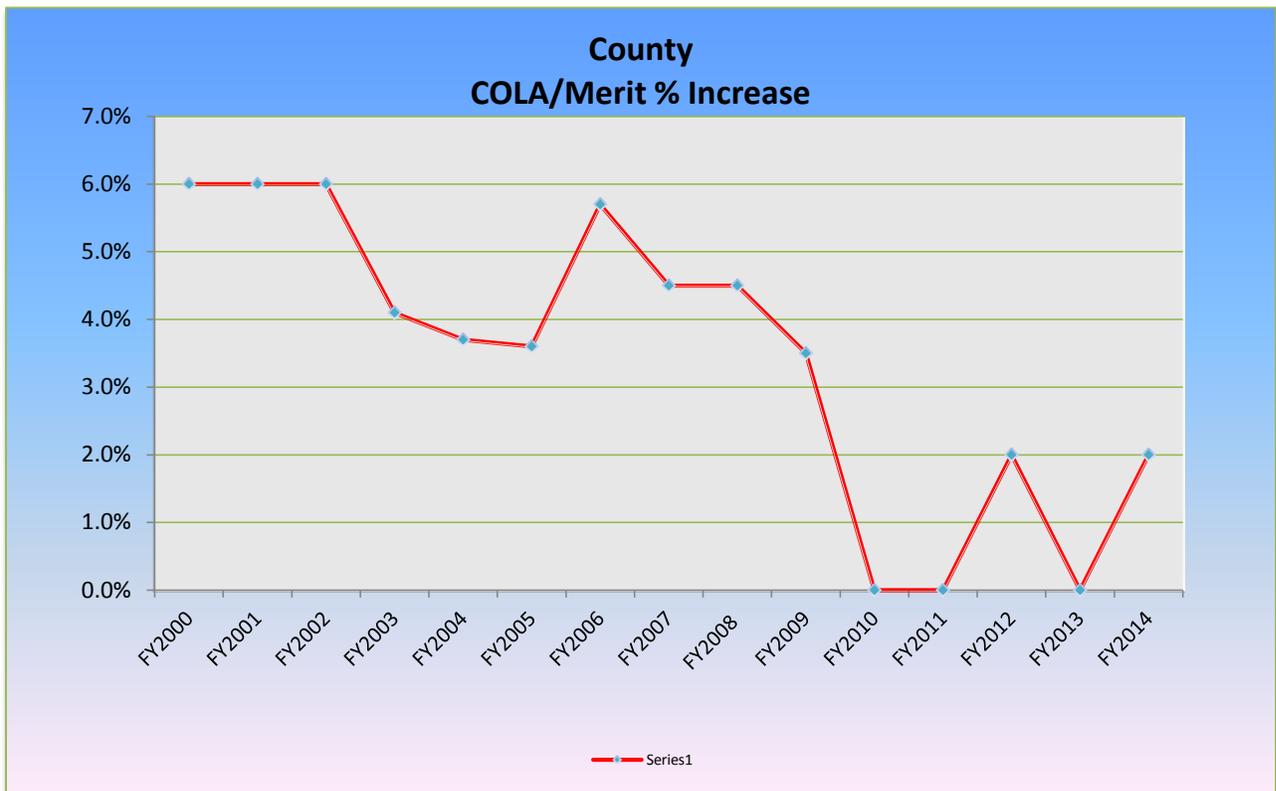
91050	Operations Superintendent	0.50
91050	WWTPO III	1.00
91050	WWTPO III	1.00
91050	WWTPO II	1.00

COUNTY OF NEW KENT
 FY 2013-14 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
91050	Chief Plant Operator	1.00
91050	WWTPO II	0.50
91050	WWTPO II	1.00
County Sewer & Reclaim		
91060	Operations Superintendent	0.25
91060	WWTPO II	0.50
91060	Utility Specialist	0.50
Total - Public Utility		18.00
Total - All Funds		170.00

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	2.00%	0.00%	Cost of Living Adjustment	2.00%
FY2013	0.00%	0.00%	*1 - VRS 5 for 5 - Not a COLA	0.00%
FY2014	2.00%	0.00%	Cost of Living Adjustment	2.00%

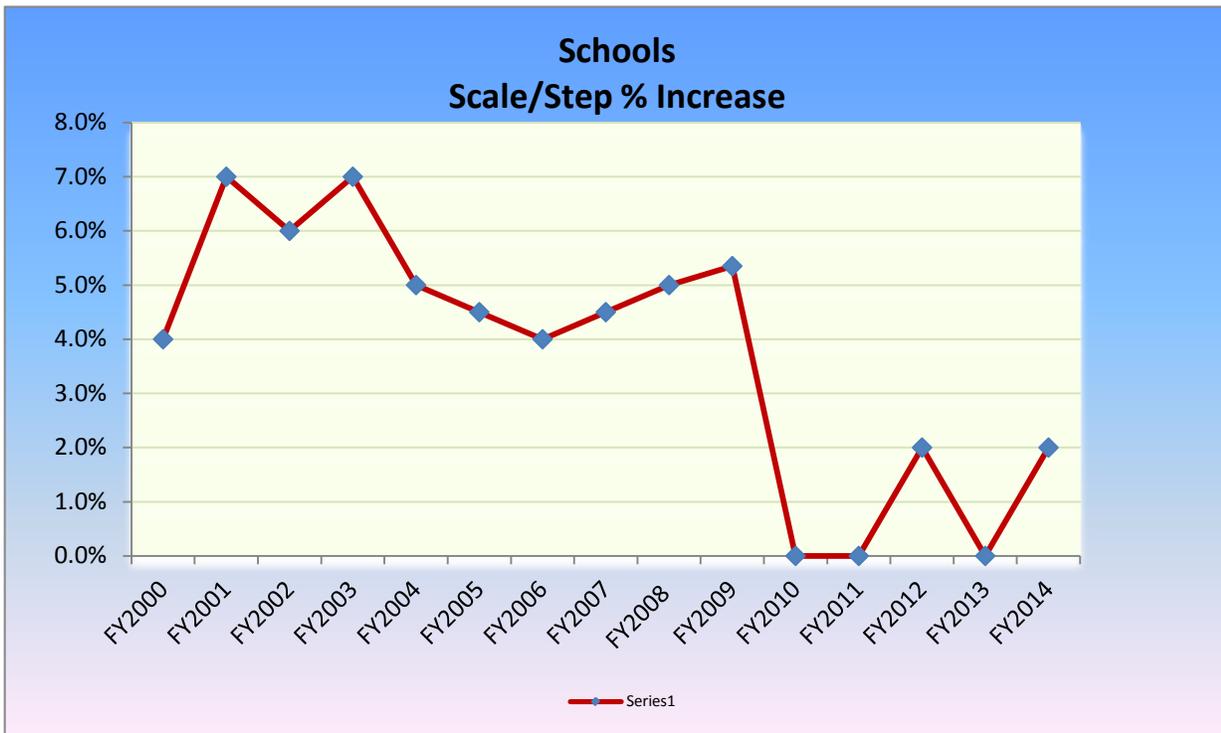


*1 - Employees received a 5% salary adjustment to offset a State requirement to pay the 5% VRS share. On average, this resulted in a net \$10 reduction in employee take home pay.

County Schools Schools Scale/Step Increase History

Fiscal Year	Scale Adj. Increase	Step Increase	Total Increase
FY2000	2.30%	1.70%	4.00%
FY2001	5.30%	1.70%	7.00%
FY2002	4.30%	1.70%	6.00%
FY2003	5.30%	1.70%	7.00%
FY2004	3.30%	1.70%	5.00%
FY2005	2.80%	1.70%	4.50%
FY2006	2.30%	1.70%	4.00%
FY2007	2.80%	1.70%	4.50%
FY2008	3.30%	1.70%	5.00%
FY2009	2.3%/5.00%	1.70%	5.35%
FY2010	0.00%	0.00%	0.00%
FY2011	0.00%	0.00%	0.00%
FY2012	2.00%	0.00%	2.00%
FY2013	0.00%	0.00%	0.00%
FY2014	2.00%	0.00%	2.00%

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



*1 - Employees received a 5% salary adjustment to offset a State requirement to pay the 5% VRS share. On average, this resulted in a net \$10 reduction in employee take home pay.

**COUNTY OF NEW KENT
FY 2013-14 ADOPTED BUDGET
GENERAL FUND REVENUES BY SOURCE (\$\$)**

Fiscal Year	General Property Taxes (1)	Other Local Taxes	Licenses, Permits, Fees	Fines and Forfeitures	Use of Money and Property	Charges for Current Services	Inter-Government	Misc.	Total
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
2010	22,222,442	3,153,669	430,902	191,841	786,270	1,625,407	5,287,241	127,801	33,825,573
2011	22,297,958	3,357,126	310,578	215,521	707,207	1,424,225	5,284,254	259,823	33,856,692
(1) 2012	22,901,566	3,428,191	377,288	242,185	547,657	1,453,487	6,586,903	227,366	35,764,643
(2) 2013	22,982,516	3,949,600	293,598	226,500	596,157	1,323,274	4,080,336	32,262	33,484,243
(3) 2014	24,609,089	4,185,850	322,370	241,500	545,795	1,335,402	4,028,011	32,912	35,300,929

(1) Actual General Fund Revenues

(2) Adopted Budget

(3) Adopted Budget

**COUNTY OF NEW KENT
FY 2013-14 ADOPTED BUDGET
GENERAL FUND REVENUES BY SOURCE (%%)**

Fiscal Year	General Property Taxes	Other Local Taxes	Licenses, Permits, Fees	Fines and Forfeitures	Use of Money and Property	Charges for Current Services	Inter-Government	Miscellaneous	Total
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
2010	65.7	9.3	1.3	0.6	2.3	4.8	15.6	0.38	100
2011	65.9	9.9	0.9	0.6	2.1	4.2	15.6	0.77	100
(1) 2012	64.0	9.6	1.0	0.7	1.6	4.1	18.4	0.6	100
(2) 2013	68.6	11.8	0.9	0.7	1.8	4.0	12.2	0.1	100
(3) 2014	69.7	11.9	0.9	0.7	1.6	3.7	11.4	0.1	100

(1) Actual General Fund Revenues

(2) Adopted Budget

(3) Adopted Budget

COUNTY OF NEW KENT
 FY14 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
2004	15,314	1,105,299,513	3,768,850	0.34%	246
2005	15,939	1,319,684,781	3,121,663	0.24%	196
2006	16,659	1,381,768,898	4,875,039	0.35%	293
2007	17,245	1,489,204,815	11,730,439	0.79%	680
2008	17,731	1,613,663,019	17,176,570	1.06%	969
2009	18,112	2,421,752,679	16,085,398	0.66%	888
2010	18,429	2,560,434,156	14,953,146	0.58%	811
2011	18,827	2,643,392,555	14,062,018	0.53%	747
2012	19,158	2,688,690,848	13,162,303	0.49%	687
2013	19,554	2,346,460,757	12,253,753	0.52%	627

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

**COUNTY OF NEW KENT
FY14 ADOPTED BUDGET
ASSESSED PROPERTY VALUES**

Calendar Year	Fiscal Year	Original Assessed Values			
		Real Property (1)	Personal Property (1)	Public Service (1)	Total Assessed Value
2003	2004	1,105,299,513	115,857,009	58,674,214	1,279,830,736
* 2004	2005 (2)	1,319,684,781	119,599,954	71,062,752	1,510,347,487
2005	2006	1,381,768,898	139,488,193	62,909,522	1,584,166,613
* 2006	2007 (2)	1,489,204,815	146,399,562	52,291,778	1,687,896,155
2007	2008	1,613,663,019	158,230,689	44,828,759	1,816,722,467
* 2008	2009 (2)	2,421,752,679	171,509,293	74,410,649	2,667,672,621
2009	2010	2,560,434,156	157,327,696	82,047,884	2,799,809,736
* 2010	2011 (2)	2,643,392,555	161,696,514	84,794,487	2,889,883,556
2011	2012	2,688,690,848	169,442,524	97,839,996	2,955,973,368
* 2012	2013 (2)	2,346,460,757	179,049,237	97,839,996 (3)	2,623,349,990
2013	2014	2,279,571,426 (3)	179,049,237 (3)	110,036,823 (3)	2,568,657,486

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

(2) Denotes Reassessments. The latest reassessment was January 1, 2012, for FY13 revenues.

(3) Based on Commissioner of Revenue Estimate

COUNTY OF NEW KENT
FY 2013-14 Adopted Budget
Property Tax Levies and Collections

Fiscal Year	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
2012	\$ 18,212,680	\$ 17,636,241	96.83%	-	\$ 18,212,680	-	\$ 17,636,241	96.83%
2011	18,024,674	17,412,481	96.60%	(2,406)	18,022,268	280,155	17,692,636	98.17%
2010	18,150,753	17,481,715	96.31%	(131,051)	18,019,702	388,687	17,870,402	99.17%
2009	17,544,380	16,928,858	96.49%	(20,740)	17,523,640	517,492	17,446,350	99.56%
2008	14,683,271	14,228,315	96.90%	(228)	14,683,043	422,191	14,650,506	99.78%
2007	13,684,954	13,233,449	96.70%	(2,665)	13,682,289	440,966	13,674,415	99.94%
2006	10,873,944	10,579,423	97.29%	41,551	10,915,495	333,578	10,913,001	99.98%
2005	9,769,591	9,543,630	97.69%	18,429	9,788,020	242,251	9,785,881	99.98%
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	257,740	8,037,765	99.98%

Notes:

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

**COUNTY OF NEW KENT
FY14 ADOPTED BUDGET
PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE**

<u>Calendar Year</u>	<u>Fiscal Year</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Machinery & Tools</u>	<u>Aircraft</u>	<u>Mobile Homes</u>
* 2004	2005	0.76	3.75	3.00	0.50	0.76
2005	2006	0.81	3.75	3.00	0.75	0.81
* 2006	2007	0.93	3.75	3.00	0.75	0.93
2007	2008	0.93	3.75	3.00	0.75	0.93
* 2008	2009	0.73	3.75	1.50	0.75	0.73
2009	2010	0.73	3.75	1.50	0.75	0.73
* 2010	2011	0.70	3.75	1.50	0.75	0.70
2011	2012	0.70	3.75	1.50	0.75	0.70
* 2012	2013	0.81	3.75	1.50	0.75	0.81
2013	2014	0.85	3.75	1.50	0.75	0.85

Notes:

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

* Denotes Reassessment Fiscal Years

**COUNTY OF NEW KENT, VIRGINIA
FY 2013-14 ADOPTED BUDGET
PRINCIPAL REAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO**

Taxpayer	2013			2004		
	Rank	Assessed Valuation (1)	Percentage of Total Assessed Valuation	Rank	Assessed Valuation (2)	Percentage of Total Assessed Valuation
New Kent Farms LLC	1	\$ 34,900,600	1.54%			
Colonial Downs Holdings Inc	2	26,595,500	1.17%	2	\$ 25,435,300	2.38%
City of Newport News	3	25,129,300	1.11%	1	28,013,913	2.62%
Kinney Jonathan C. Trustee	4	23,235,000	1.02%	8	5,361,200	0.50%
NKP LB5 LLC	5	12,524,000	0.55%			
SPF Investments, LLC	6	10,784,700	0.47%			
Kentland Investments LLC	7	9,869,800	0.43%	9	5,327,900	0.50%
NKP LB4 LLC	8	9,227,700	0.41%			
Patriot's Landing Mgmt Corp.	9	8,098,700	0.36%			
AHS Cumberland Hospital, LLC	10	6,597,300	0.29%	7	5,483,900	0.51%
Bluegreen Properties of Virginia				3	14,735,800	1.38%
Tradition Golf Club Royal New Kent				4	8,318,500	0.78%
The Stitzer - INGO Co. Etal				5	7,623,400	0.71%
Goodall, Marjorie R				6	6,509,100	0.61%
Tideland Title Agency, Inc.				10	4,969,300	0.46%
Total		<u>\$ 166,962,600</u>	<u>7.352%</u>		<u>\$ 111,778,313</u>	<u>10.46%</u>
Total Assessed Valuation of RE		<u>\$ 2,270,908,057</u>	<u>100.000%</u>		<u>\$ 1,068,700,613</u>	<u>100.000%</u>

Notes:

(1) Based on January 1, 2012 Real Estate Assessments Less Land Use

(2) Based on January 1, 2003 Real Estate Assessments Less Land Use

**COUNTY OF NEW KENT
FY 2013-14 ADOPTED BUDGET
DEMOGRAPHIC AND ECONOMIC STATISTICS**

Year	Population (6)	Personal Income (in thousands) (1)	Per Capita Personal Income (1)	Unemployment Rate (2)	School Enrollment (3)
2002	14,194	423,904	29,865	3.8	2,455
2003	14,761	451,412	30,575	3.8	2,546
2004	15,314	481,367	31,427	3.6	2,626
2005	15,939	517,636	32,448	3.3	2,637
2006	16,659	549,740	32,958	3.0	2,721
2007	17,245	602,344	34,910	2.9	2,781
2008	17,731	642,476	36,241	3.4	2,784
2009	18,112	627,567	34,755	7.1	2,854
2010	18,429	647,830	34,891	7.1	2,888
2011 (4)	18,827	690,856	36,705	6.4	2,938
2012 (4)	19,257	N/A	N/A	5.6	2,940
2013	19,554	N/A	N/A	5.6	3,001

(1) Bureau of Economic Analysis - Bearfacts

(2) U.S. Department of Labor Statistics - Unemployment Rate by County, Not Seasonally Adjusted at June of each year.

(3) Virginia Department of Education Fall Membership Reports (division totals by grade)

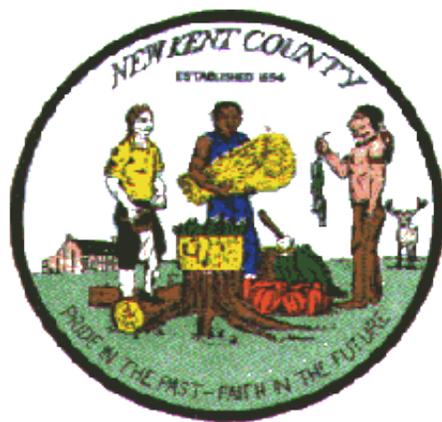
Fall Membership is the number of students enrolled in public school on September 30th of each year.

(4) Weldon Cooper Center for Public Service, Demographics and Workforce Section

(5) Virginia Employment Commission - Virginia Workforce Connection

(6) New Kent County Department of Community Development - Estimate for June 2013

N/A - This information was unavailable.



New Kent

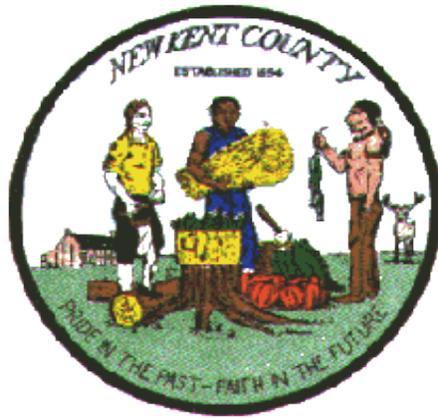
C O U N T Y • V I R G I N I A



A GREAT PLACE TO GROW

FISCAL YEAR 2013-14 ADOPTED BUDGET

Appendices



Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

Table of Contents	
Fee Description	Page
Airport	A-2
Animal Control	A-3
Building Permits	A-4
Courts	A-6
Cultural Event/Program	A-7
Land Development	A-8
Motor Vehicles	A-9
Parks & Recreation	A-10
Precious Metals & Gems	A-12
Public-Private Education Act	A-13
Public Safety	A-14
Public Utilities	A-15
Refuse & Recycling	A-22
Taxation	A-23
Zoning & Subdivision	A-24

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

AIRPORT

Item	Base Fee
Closed T-Hangar fee, per month	\$145.00
Open T-Hangar fee, per month	\$135.00
Corporate hangar #18 fee, per month	\$260.00
Corporate hangar #19 fee, per month	\$175.00
Hangars A-1 to A-5, per month	\$250.00
Hangar A-6, per month	\$310.00
Hangars A-7 to A-10, per month	\$250.00
Row A hangars split two tenants (excluding A-6), per month	\$150.00
After hours recovery fee, per hour	\$50.00
Apron tie-downs, per month	\$50.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

ANIMAL CONTROL

Item	Base Fee
Dog license	\$6.00
Kennels less than 20 animals	\$25.00
Kennels less than 50 animals	\$35.00
Duplicate dog license	\$1.00
Impoundment of dog	\$20.00
Plus, per day	\$8.00
Control of dangerous dog	\$50.00

Fee Schedule

APPENDIX A FY14 Adopted Fee Schedule

BUILDING PERMIT FEES

Item	Base Fee
Commercial building and all sub permits:	
Job cost (labor and materials) \$0.00--\$500.00	\$55.00
Job cost (labor and materials) \$501.00--\$1,000.00	\$60.50
Job cost (labor and materials) \$1,001.00--\$2,000.00	\$66.00
Job cost (labor and materials) \$2,001.00--\$3,000.00	\$71.50
Job cost (labor and materials) \$3,001.00--\$4,000.00	\$77.00
Job cost (labor and materials) over \$4,001.00	\$82.50
Plus, \$1,000.00 or fraction thereof over \$5,000.00	\$5.50
Missed inspection fee	\$50.00
Residential building permits: Estimated market value per \$1,000.00 or fraction thereof	\$1.75
Minimum building permit fee	\$55.00
Moving building permit, per square foot of foundation	\$0.15
Demolition building permit	\$65.00
Manufactured home installation permit	\$80.00
Signs, billboards permit--structure not serviced by electricity	\$35.00
Signs, billboards permit--structure served by electricity	\$45.00
Renewal of building permit	\$35.00
Miscellaneous structures permit, per \$1,000.00 of fair market value	\$1.75
Zoning verification fee collected with building permit application	\$30.00
Administrative fee (non-refundable) (fee or 25% of permit fee, whichever is greater)	\$30.00
Appeal to building code board	\$250.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

BUILDING PERMIT FEES (continued)

Outsourced plan review and inspection fee	Invoice customer
Plan amendment application	\$30.00
Change of contractor/mechanic's lien agent	\$30.00
Re-inspection fee	\$30.00
<u>Amusement device rides:</u>	
Kiddie ride	\$20.00
Circular/flat rides	\$30.00
Other rides	\$50.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

COURTS

Item	Base Fee
Courthouse maintenance fee (collected in criminal, traffic and civil cases filed in district and circuit courts)	\$2.00
Courthouse security fee (collected in criminal and traffic convictions in district and circuit courts)	\$10.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

CULTURAL EVENT/PROGRAM

Item	Base Fee
Permit for cultural events and programs	\$600.00
Fee for additional event in same calendar year	\$300.00

Fee Schedule

APPENDIX A FY14 Adopted Fee Schedule

LAND DEVELOPMENT

Item	Base Fee	Plus Per Lot/Acre Fee
Erosion and sediment control plan review and inspection fee, single family for one acre or less	\$75.00 plus	\$10.00 per acre
Erosion and sediment control plan review and inspection fee, other than single family for one acre or less	\$100.00 plus	\$50.00 per acre
Erosion plan renewal fee	\$35.00	
Erosion and sediment control - Re-inspection fee	\$100.00	
Land disturbing permit single family	\$210.00 plus	\$20.00 per acre
Land disturbing permit, other than single family	\$465.00 plus	\$50.00 per acre
Environmental restoration fee (SFD)	\$25.00	
RPA Modification Permit	\$95.00	
Wetlands development/CBPA application fee (When public hearing required)	\$625.00	
CBPA Exception permit	\$250.00	

Fee Schedule

APPENDIX A FY14 Adopted Fee Schedule

MOTOR VEHICLES

Item	Base Fee
Annual license registration fee for motor vehicle	\$25.00
Annual license registration fee for Virginia National Guard is one-half of applicable registration fee	\$12.50
Annual license registration fee for volunteer firefighters, rescue squad and auxiliary deputies is waived	\$0.00
Annual license registration fee for tractor and trailer, each	\$15.00
Annual license registration fee for trailer	\$15.00
Annual license registration fee for motorcycle	\$15.00
Annual license registration fee for two-wheeled trailer	\$6.50
Annual license registration fee for farm vehicle	\$15.00

Fee Schedule

APPENDIX A FY14 Adopted Fee Schedule

PARKS & RECREATION

Item	Base Fee	Plus
Historic School Athletic Fields	\$100 per day	\$20 per hour for lighting
School Auditoriums	\$30 per hour	\$15 per hour for lighting/sound system; a trained school or county staff member must also be hired and paid to work a minimum of 3 hours
Cafeteria (without staff)	\$25 per hour	
School Kitchen (requires staff)	\$30 per hour	A member of the school's Food Service Department must also be paid to work a minimum of 3 hours
Classrooms	\$25 per hour	
Gyms	\$30 per hour	
Quinton Community Center	\$50 per hour (\$300 maximum per day)	
Quinton Community Park Pavilion	\$25 per half day (4 hours) or \$50 per full day	
Wahrani Nature Trail Pavilion	\$25 half day (4 hours) or \$50 full day	
<p>Repeated use of a school facility for four weeks or longer shall constitute a Lease Agreement. In case of a school auditorium, the follow rent shall be applied:</p> <ul style="list-style-type: none"> A. \$30 per hour, times number of hours used per week B. Total of Line A, times number of weeks per month (4.3333) C. Total of Line B, time number of months of the lease D. Total of Line C, reduced by 20% = Lease Agreement amount E. The above fees do not include the costs associated with custodial services. Rental agreements shall not exceed twelve months. 		

Fee Schedule

APPENDIX A FY14 Adopted Fee Schedule

PARKS & RECREATION

RENTAL FEES MAY BE WAIVED FOR THE FOLLOWING GROUPS		
GROUPS	FEES	TIMES
Any New Kent County agency, or group affiliated with those agencies	Waived	Waived
All school division groups and school sponsored activities, acting in an official capacity	Waived	Waived
Specific events run by local charitable organizations (must have 501c3 status) if held between 4:00-8:00 P.M., Mon-Fri during the school year, or between 7:00 A.M.-5:00 P.M., Mon-Thur, during school summer break.	Waived	4:00-8:00 P.M. (Mon-Fri; school year) 7:00 A.M.-5:00 P.M. (Mon-Thur; summer)

Fee Schedule

APPENDIX A
FY14 Adopted Fee Schedule

PRECIOUS METALS AND GEMS

Item	Base Fee
Application for gem and precious metals dealer permit	\$200.00
Renewal fee for gem and precious metals dealer permit	\$200.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

PUBLIC-PRIVATE EDUCATION ACT

Item	Base Fee
Unsolicited proposals:	
Initial nonrefundable review fee	0.5% of project value, not to exceed \$5,000.00
Review fee (includes competing proposals)	1% of project value, not to exceed \$50,000.00
Solicited proposals:	
Review fee	0.5% of project value not to exceed \$50,000.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

PUBLIC SAFETY

Item	Base Fee
Burn permit--Residential (currently billed as a Fire Prevention Permit)	\$40.00
Burn permit--Commercial	\$250.00
Sale or display of fireworks; use of explosive devices	\$50.00
Service fee for false fire or burglar alarm:	
Second false alarm	\$15.00
Third false alarm	\$25.00
Fourth false alarm	\$35.00
Fifth false alarm	\$50.00
Sixth and subsequent false alarms	\$75.00
Reinstatement of fire or burglar alarm service	\$100.00
Emergency response fee for individuals convicted of operating a vehicle or water craft while intoxicated, reckless driving, driving with no operator's license or on a suspended or revoked license, or improperly leaving the scene of an accident	\$250.00
Cost recovery for emergency medical services	
Basic Life Support	\$400.00
Advanced Life Support 1	\$550.00
Advanced Life Support 2	\$600.00
Per mile charge for transport to hospital	\$9.00
Evaluation without transport	\$100.00
Outside agency annual permit fee	\$100.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

PUBLIC UTILITIES

Item	Base Fee
Water deposit fee (homeowners)	\$50.00
Water deposit fee (non-owner, pursuant to Va. Code Section 15.2-2119)	\$100.00
Sewer deposit fee (non-owner, pursuant to Va. Code Section 15.2-2119)	\$150.00
Irrigation deposit fee (non-owner, pursuant to Va. Code Section 15.2-2119)	\$100.00
Water meter installation/transfer fee	\$35.00
Returned check fee (utility)	\$25.00
Meter reinstallation fee	\$100.00
Turning water on and off after hours fee	\$50.00
Restoring water service terminated for nonpayment	\$50.00
Payment extension fee	\$15.00
Construction water meter deposit - 3" meter with back flow preventer	\$950.00
Construction water meter deposit - 3" meter without back flow preventer	\$750.00
Construction water meter deposit - 1" meter	\$400.00
Construction water user fee	\$50.00
Testing water meter	\$35.00
Plan review fees: Per linear foot of main line pipe	\$0.25
GIS as-built fees, per linear foot of installed pipe	\$0.70
Domestic Meter Installation	
Size of meter	
5/8"	\$300.00
3/4"	\$365.00
1"	\$380.00
1 1/2"	\$580.00

Fee Schedule

APPENDIX A FY14 Adopted Fee Schedule

2"	\$750.00
3" and above	Per supplier invoice
Construction inspection fees:	
Water: Per linear foot of main line pipe	\$1.00
Sewer: Per linear foot of main line pipe	\$1.50

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

Water Fees (including irrigation)

Minimum Usage	0 - 6,000 gallons
5/8" and 3/4" meter minimum usage charge	\$42.37
1" meter minimum usage charge	\$79.23
1 1/2" meter minimum usage charge	\$166.96
2" meter minimum usage charge	\$250.91
3" meter minimum usage charge	\$437.69
4" meter minimum usage charge	\$700.86
6" meter minimum usage charge	\$1,400.76
8"--10" meter minimum usage charge	\$2,503.90
Number of billings per year: 6	
Number of gallons for minimum usage charge	6,000 or less
Plus charges per 1,000 gallons over minimum usage for total water consumption (domestic and irrigation):	
Usage 6,001-12,000 gallons	\$6.36
Usage 12,001—18,000 gallons	\$6.93
Usage 18,001 + gallons	\$7.26

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

Water Connection Charges

Size of Meter	Water
5/8" and 3/4"	\$4,650.00
1"	\$7,700.00
1 1/2"	\$15,400.00
2"	\$26,650.00
3"	\$52,450.00
4"	\$84,850.00
6"	\$174,300.00
8"--10"	\$357,900.00
Connection Charges:	
Irrigation meter--Construction and installation: \$750.00	
Irrigation meter--Installation only: \$300.00	

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

Sewer Fees

Minimum Usage	0-6,000 gallons
5/8" and 3/4" meter minimum usage charge	\$58.86
1" meter minimum usage charge	\$138.66
1 1/2" meter minimum usage charge	\$270.71
2" meter minimum usage charge	\$468.81
3" meter minimum usage charge	\$937.60
4" meter minimum usage charge	\$1,524.31
6" meter minimum usage charge	\$3,119.40
8"--10" meter minimum usage charge	\$6,395.39
Number of billings per year: 6	
Number of gallons for minimum usage charge	6,000 or less
Plus charge per 1,000 gallons over minimum usage for all size meters:	
Usage 6,001—12,000 gallons	\$8.82
Usage 12,001—18,000 gallons	\$9.56
Usage 18,001 + gallons	\$10.08

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

Sewer Connection Availability Fee

Size of Meter	Fee
5/8" and 3/4"	\$5,075.00
1" meter	\$7,800.00
1 1/2" meter	\$15,275.00
2" meter	\$26,725.00
3" meter	\$49,150.00
4" meter	\$84,650.00
6" meter	\$152,750.00
8"--10" meter	\$267,275.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

Sewer Connection Fees

Size of Meter	Sewer
5/8" and 3/4"	\$9,275.00
1"	\$13,875.00
1 1/2"	\$27,750.00
2"	\$47,800.00
3"	\$95,625.00
4"	\$155,850.00
6"	\$319,350.00
8"--10"	\$654,150.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

REFUSE AND RECYCLING

Item	Base Fee
Freon appliance disposal, per unit	\$15.00

Fee Schedule



APPENDIX A FY14 Adopted Fee Schedule

TAXATION

Item	Base Fee
Administrative cost fee for collection of delinquent taxes is ten percent of tax due	Fee is stated in Code § 66-32(d).
Return check fee	\$25.00
Administrative fee for DMV Stop issued for unpaid personal property taxes	\$20.00

Fee Schedule

APPENDIX A FY14 Adopted Fee Schedule

ZONING AND SUBDIVISION

Item	Base Fee	Plus Per Lot/Acre Fee
Zoning opinion letter	\$150.00	
Deferral at applicant's request (fee per occurrence + cost of re-advertising)	\$350.00	
CUP - Conditional use permit fee	\$1,600.00 plus	\$40.00 per acre
Amend conditional use/conditions	\$1,150.00	
Home Occupations CUP--Conditional use permit fee	\$600.00	
Rezoning/zoning ordinance change	\$1,600 plus	\$40.00 per acre
PUD - Planned unit development	\$2,200 plus	\$40.00 per acre
PUD - Area plan	\$1,200.00	
PUD amendment of master plan	\$1,200 plus	\$10.00 per acre
Zoning - Variance request to board of zoning appeals	\$750.00	
Administrative variance and/or waiver	\$450.00	
Appeal of administrative decision	\$600.00	
Site plan	\$700.00 plus	\$25.00 per acre
Site plan--amendment of approved	\$650.00 plus	\$25.00 per acre
Site plan—re-examination after second resubmission	\$325.00 plus	\$25.00 per acre
Subdivision--preliminary	\$875.00 plus	\$20.00 per lot
Subdivision--development/construction plan	\$875.00 plus	\$20.00 per lot
Subdivision--final plat review	\$875.00 plus	\$20.00 per lot
Subdivision--Plat endorsement and coordination fee	\$90.00	
Subdivision--Re-examination after second resubmission	\$450.00 plus	\$25.00 per lot
Subdivision--family	\$300.00 plus	\$10.00 per lot
Subdivision--easements and rights-of-way	\$250.00 plus	\$10.00 per lot

Fee Schedule

APPENDIX A FY14 Adopted Fee Schedule

Subdivision--boundary line adjustment and lot adjustment	\$150.00	
Map review and maintenance fee	\$35.00 plus	\$10.00 per lot
Agricultural and forestal district application fee	\$500.00	
Private road inspection fee/plan review	\$125.00	
Road maintenance initial funding fee is five percent of gross sales price of all lots		

APPENDIX B

NEW KENT COUNTY



Financial Policy Guidelines

Adopted: July 24, 2006

Revision 1 – Reserve Policies – August 2008
Effective for June 30, 2008

Revision 2 - Adopted by the BOS April 24, 2013
Effective Immediately

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

TABLE OF CONTENTS

	<u>Page</u>
Fiscal Policy Guidelines - Objectives	3
Accounting, Auditing and Financial Reporting	4
Capital Improvement Budget	6
Asset Maintenance, Replacement & Enhancement	8
Risk Management	9
Utility Funds	10
Debt Management	11
Fund Balance	18
Cash Management & Investments	20
Glossary	21

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

FISCAL POLICY GUIDELINES - OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of the County of New Kent. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- * Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- Enhances short-term and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day-to-day operations, and
- Provides the Board of Supervisors and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following fiscal policy statements are presented.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

1. The County shall establish and maintain a high standard of accounting practices.
2. An independent public accounting firm shall perform an annual audit in accordance with generally accepted auditing standards for all funds received and expended by any department, constitutional officer or agency of the County, or as may be required for any agency for which the County serves as fiscal agent.
3. The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

OPERATING BUDGET

1. The County Administrator shall develop and submit to the Board an annual budget. The County will develop its annual budget in such a manner so as to incorporate historic trend analysis for revenues and expenditures with an adjustment for current financial trends and developments as appropriate.
2. Utility rates will be established at the appropriate level to enable the related fund to be self-supporting. In addition, water and sewer rates will be established to maintain compliance with revenue bond covenants. The County will maintain a pro-forma operating model to assist in the budgetary process.
3. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
4. The budget shall provide for funding at the rate stipulated by the Virginia Retirement System for all retirement systems.
5. The County shall prepare regular reports comparing actual revenue and expenditures to projected budgeted amounts.
6. For programs and activities with multiple revenue sources, the Financial Services Director will use resources in the following hierarchy: federal funds, State funds, bond and/or installment contract proceeds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Financial Services Director and County Administrator have the authority to deviate from this policy where it is in the best interest of the County.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

7. Budget appropriations and transfers will be brought to the County Board of Supervisors for consideration as required by the County's By-Laws.
8. The County will establish a contingency reserve to offset costs related to unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve (General Fund Contingency) will be budgeted at not less than \$300,000.

REVENUES

1. The County shall endeavor to maintain a diverse, stable revenue system to mitigate adverse impacts to operations from short-term fluctuations in any one revenue source.
2. The County shall use objective, analytical measures to prepare annual revenue projections.
3. All taxable property shall be assessed as required by State statute. The responsibility resides with the Commissioner of the Revenue.
4. The County, through its Treasurer, shall pursue an aggressive policy seeking the collection of delinquent taxes and fees due to the County.
5. The County shall periodically review fees and user charges for each enterprise fund operation, such as utilities, with the goal of providing coverage at a level that fully covers the total direct and indirect cost of the activity.
6. The County shall set fees for other user activities, such as recreation programs, inspections, and other similar activities, at a level that is appropriate for the department based upon the service provided and the objectives of the Board.
7. The County shall routinely identify intergovernmental grant opportunities. In considering approval for such grants, the Board shall assess the merits of the program as if it were funded with local tax dollars. Local tax dollars shall not be used to offset the loss of grant funding without first reviewing the merits of the program and the incremental impact on the operating budget.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

CAPITAL IMPROVEMENT BUDGET

1. The County will consider all capital improvements in accordance with an adopted capital improvement program (CIP).
2. The County will develop a five-year plan for capital improvements and review and update the plan annually and link development proffers resulting from conditional zonings with the capital plan. Additional projects can be added to the CIP at any time, but funding for projects added in this manner are subject to normal operating budget constraints. The CIP will also include computer replacement and vehicle replacement.
3. The County will include as part of its annual budget process an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be included in capital budget projections.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. The County will use intergovernmental grants and loans to finance only those capital improvements that are consistent with the capital improvement plan and County priorities.
6. The County will make use of non-debt capital financing sources through the use of alternate sources, including proffers and pay-as-you-go financing.
7. The County shall take all prudent steps to maintain its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
8. The County will identify the estimated costs and potential funding sources for each capital project proposal prior to seeking approval from the Board.
9. The County will attempt to determine the least costly and most flexible financing method for all new projects.
10. The County will maintain a cash reserve of One million dollars (\$1 million) in the CIP Fund Balance. The County Board of Supervisors may, from time-to-time, appropriate CIP Fund Balance below the \$ 1 million threshold. In such circumstances the Board will adopt a plan to restore the available fund balance to the \$1 million policy level within 36 months from the date of the appropriation. If

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

ASSET MAINTENANCE, REPLACEMENT, AND ENHANCEMENT

1. The operating budget will provide for minor or preventive maintenance.
2. The capital projects budget will provide for the structural, site, major mechanical/electrical rehabilitation or replacement of the County and School physical plant which requires a total expenditure of \$25,000 or more and has a useful life of five years or more.
3. The capital projects budget will provide for the acquisition, construction, or total replacement of physical facilities to include additions to existing facilities which increase the square footage or asset value of those facilities.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

RISK MANAGEMENT POLICIES

The County will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities. The County will reserve an amount adequate to insulate itself from predictable losses when risk cannot be diverted through conventional methods.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

UTILTIY FUNDS

1. The County shall maintain financial independence for these funds from the General Fund by:
 - a. Utilizing revenue bonds and fund equity to finance capital improvements.
 - b. Avoiding the use of general or capital fund reserves to cover the costs of fund operations. It may be appropriate for economic development purposes to utilize general fund reserves to construct utility infrastructure in cases where the return on investment is approved by the Board.
2. The County will work to maintain a strong fund equity for operations and debt service by undertaking the following actions:
 - a. Work toward a goal of maintaining a fee structure that covers 100% of operating activities and debt service.
 - b. Strive to maintain a cash reserves equal to Three Million dollars (\$ 3 M) inclusive of loan requirements. The County Board may, from time-to-time, use cash reserves below the \$3 M limit for purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County or for economic purposes. In such circumstances the Board will adopt a plan to restore the available cash reserves to the \$3 M policy level within 36 months from the date of the use. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

DEBT MANAGEMENT

Introduction

One of the keys to sound financial management is the development of a debt policy. This need is recognized by bond rating agencies, and development of a debt policy is a recommended practice by the Government Finance Officers Association. A debt policy establishes the parameters for issuing debt and managing the debt portfolio. It provides guidance to the administration regarding purposes for which debt may be issued, types and amounts of permissible debt and method of sale that may be used. The following debt policy is intended to demonstrate a commitment to long-term financial planning. It will be used in conjunction with the Capital Improvement Programs for both the County and the School Board.

Guidelines for Debt Issuance

1. The County will prepare and update annually a five-year Capital Improvement Program (CIP) to be approved by the County Board of Supervisors. The CIP will be developed with an analysis of the County's infrastructure and other capital needs, and the financial impact of the debt service required to meet the recommended financing plan.
2. The County will develop a CIP that strives to find a balance between debt, pay-as-you-go and other funding sources.
3. As part of the annual Capital Improvement Program, the Schools shall furnish the County a schedule of funding needs for any school projects for which the issuance of long-term debt is planned.
4. Each project proposed for financing through debt issuance will have an analysis performed for review of tax impact and future operating costs associated with the project and related debt issuance costs.
5. All proceeds from debt issuance for the County of New Kent and the County of New Kent School Board shall be appropriated by the County Board of Supervisors.
6. The County will not use long-term borrowing to finance annual operating needs.
7. The term of any bond issue will not exceed the expected/estimated useful life of the capital project /facility or equipment for which the borrowing is intended.
8. The County will attempt to avoid short-term debt to provide cash flow for annual operations. Debt issued for operating purposes will be limited to cases where there

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

is reasonable certainty that a known source of revenue will be received in the current fiscal year sufficient to repay the debt or where there is a clear financial emergency.

9. The County will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness in order to preserve the tax-exempt status of such bonds.
10. Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue, consideration should be given to the need for construction, debt service and capitalized interest funds. Construction fund draw schedules shall be prepared, and projection of conservative earning on unspent bond funds should be made in conjunction with planning of the County's Capital Improvement Program.
11. The decision to use bond proceeds to pay interest during construction for revenue-producing projects shall be made on a case-by-case basis and shall be based on an evaluation of the opportunity cost of funds and the availability of other sources of funds to pay interest costs.
12. The County shall not endorse the obligation of any entity other than the County of New Kent or the County of New Kent School Board. However, the County may enter into contracts with other regional or local public entities with respect to public purpose projects, which provide for certain payments when project or entity revenues prove insufficient to cover debt service on obligations issued to finance such project(s). The County will enter into these type agreements only when there is long-term public and financial interest in the regional or local project. Such obligations could be structured as Moral Obligation Bonds, or with an underlying support agreement or other contractual arrangement. These obligations do not affect the legal debt limit of the County and any payments are subject to annual appropriation. However, if such payments were made, the obligations would be considered tax-supported debt.
13. The County's preferred method of sale of bonds is via competitive sale to underwriters. If deemed advantageous, the County may sell bonds via a negotiated sale, private placement, or other method. Coordination will be made with the County of New Kent's County Administrator, Finance Director and the County's financial advisor in arriving at a recommendation to issue bonds through a method other than competitive sale.

- **Underwriter Selection**

Criteria shall include, but not be limited to the following:

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

- a. Ability and experience in managing transactions similar to those contemplated by the County;
- b. Prior knowledge and experience with the County;
- c. Ability and willingness to risk capital and demonstration of such risk and capital availability;
- d. Quality and experience of personnel assigned to the County's engagement;
- e. Financing plan; and
- f. Underwriting fees.

- **Underwriter's Counsel**

In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, a recommendation will be made by the Financial Advisor and the bond underwriter with final approval from the County.

- **Underwriter's Discount**

The County will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the County will determine the allocation of underwriting liability and management fees, if any.

The allocation of fees will be determined prior to the sale date; a cap on management fees, expenses and underwriter's counsel fee will be established and communicated to all parties by the County. The financial advisor shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

- **Evaluation of Underwriter Performance**

In conjunction with its financial advisor, the County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

- **Designation Policies**

To encourage the pre-marketing efforts of each member of the underwriting team, orders for the County's bonds will be net designated, unless otherwise expressly stated. The County shall require the financial advisor to:

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

- a. Fairly allocate bonds to other managers and the selling group;
- b. Comply with Municipal Securities Rulemaking Board (MSRB) regulations governing the priority of orders and allocations; and
- c. Within 10 working days after the sale date, submit to the County a detail of orders, allocations and other relevant information pertaining to the County's sale.

Self-Imposed Debt Targets

Direct net debt as a percentage of estimated market value of taxable property should not exceed 4.5%. Direct net debt is defined as any and all debt that is tax-supported.

The ratio of direct debt service expenditures as a percentage of total governmental fund expenditures should not exceed 12.0% with a targeted direct debt aggregate ten-year principal payout ratio of 50.0% or better.

These ratios will be measured annually and reported to the Board of Supervisors and the Planning Commission.

As part of the County's Capital Improvement Planning process, the impact of any proposed debt financings on these ratios should be calculated. Understanding that certain capital financings are required for the effective delivery of County services, the following guidance is offered. If a proposed capital financing would cause the County to no longer be in compliance with one or more of these debt ratios, this shall be reported to and discussed with the County Board of Supervisors. Should the County Board then approve a capital financing that would cause the County to no longer be in compliance with one or more of these policies, the Board shall determine a reasonable timeframe within which compliance will be achieved by resolution.

Types of Debt Issuance

- The County may issue general obligation debt for capital or other properly approved projects.
- The County Board may use the Virginia Public School Authority (VPSA) or State Literary Fund loans to finance school capital projects. Such debt issued on behalf of the School Board constitutes general obligation debt of the County. The County Administrator and the Director of Finance shall approve any application to the Commonwealth of Virginia for such debt. County Board of Supervisors shall approve the issuance of the bonds as required by the Public Finance Act. The School Board shall approve such financings before requesting County Board of Supervisors approval.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

- The County may issue revenue bonds to fund proprietary activities such as water and water pollution control utilities, sewer utilities or for other capital projects that generate adequate revenues from user fees to support operations and debt service requirements. The bonds will include written legal covenants which require that revenue sources are adequate to fund annual operating expenses and annual debt service requirements.
- Capital leases may be used to purchase buildings, equipment, furniture and fixtures. The term of any capital lease shall not exceed the expected/estimated useful life of the asset leased. Revenue bonds may be issued by the County or other entity that are secured by a County capital lease.
- Short-term borrowing may be utilized for interim financing or for other purposes as described below. The County will determine and utilize the least costly method for short-term borrowing subject to the following policies:
 - a. Bond Anticipation Notes (BANs) may be issued for capital related cash purposes to reduce the debt service during the construction period of a project or to provide interim financing for a project. The BANs shall not mature more than 5 years from the date of issuance.
 - b. Lines of credit shall be considered as an alternative to other short-term borrowing options.
 - c. Other short-term debt may be used when such instruments provide an interest rate advantage or as interim financing.
 - d. Lease financing and master lease obligations, including lease revenue bonds, may be considered as alternative financing structures.

Refunding of Debt

The County will refund debt when it is in the best financial interest of the County to do so.

Debt Service Savings

When a refunding is undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the financing. If present value savings is less than 3%, the County may consider the refunding merits on a case-by-case basis.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

Restructuring

Refundings for restructuring purposes will be limited to restructuring to alleviate debt service during difficult budgetary years, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.

Term of Refunding Issues

The County will refund bonds within the term of the originally issued debt. However, the County may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County also may consider shortening the term of the originally issued debt to realize greater savings.

Escrow Structuring

The County shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), and that the price paid for the securities was reasonable within federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the County from its own account.

Arbitrage

The County shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to U. S. Internal Revenue Service & U. S. Treasury arbitrage requirements.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

Debt Service Fund Balance

1. The fund balance of the Debt Service Fund shall be reserved for the future payment of annual principal and interest payments, which includes general obligation bonds of the County, including school debt.
2. The County will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.
3. The County shall use long-term borrowing solely for capital improvement projects, and shall in no case use long-term borrowing to fund current operations.
4. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be calculated annually and included in the review of financial trends.
5. Where feasible, the County will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

FUND BALANCE

- A. The County has five categories of Fund Balance for financial reporting: 1) Nonspendable 2) Restricted 3) Committed 4) Assigned and 5) Unassigned
- B. *Components of Fund Balance* - Effective for the fiscal years ending June 30, 2011, Fund Balance relative to Governmental Funds shall consist of the following components.

- **Nonspendable Fund Balance** – Nonspendable Fund Balance in any fund includes amounts that cannot be spent because the funds are either not in spendable form such as prepaid expenditures and inventories or legally contracted to be maintained intact such as principal of a permanent fund or capital or revolving loan fund. Nonspendable balance is not available for appropriation.
- **Restricted Fund Balance** – Amounts that are legally constrained for a specific purpose by external parties, constitutional provisions, bond indenture, or enabling legislation. External parties include creditors, grantors, contributors or laws and regulations. Enabling legislation includes any act of law or regulation that authorizes the government to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purpose stipulated in the enabling legislation. An act of law can originate external to the government or be self-imposed through the enactment of an ordinance by the governmental body. The expenditure of resources restriction must originate within the enabling legislation; whereas, funds restricted outside originating legislation will be considered committed or assigned.

The following three categories of Fund Balance: 3) Committed 4) Assigned and 5) Unassigned are considered **Unrestricted Fund Balance**.

General Fund Unrestricted Fund Balance: The Unrestricted Fund Balance policy for the General Fund pertains to the County and Schools.

- **Committed Fund Balance** – Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors using the highest level of decision-making authority. Removal of the constraint would require another action by the Board of Supervisors. Commitments must be established or removed by the Board of Supervisors prior to the end of the fiscal year (June 30th) for which the constraint or removal of constraint is desired. Formal Board action includes the annual adoption of the budget appropriations and subsequent budget amendments. Encumbrances remaining at year-end will be carried over to the next fiscal year.
- **Assigned Fund Balance** – Assigned Fund Balance includes amounts that reflect an intended or planned use of fund balance for specific purposes but are neither restricted nor committed. Assigned Fund Balance does not require formal action of the Board and may be assigned by the County Administrator or his designee. Assignments shall not create a deficit in any fund or segment of fund balance.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

- **Unassigned Fund Balance** – Unassigned Fund Balance represents the residual fund balance remaining after nonspendable, restricted, committed, and assigned fund balance is deducted. Unassigned Fund Balance is available for appropriation by the Board with first priority given to nonrecurring expenditures or as an addition to fund balance. The General Fund is the only fund that would report a positive unassigned fund balance.
- C. ***Order of Expenditure Within Fund Balance*** – In circumstances where amounts are expended for which restricted and unrestricted (Committed, Assigned, and Unassigned) amounts are available, the order of expenditure shall be restricted, committed, assigned and unassigned.
- D. ***Unassigned Fund Balance Reserve Requirement*** – The Unassigned Fund Balance shall reflect a balance not to exceed 15% of total budgeted General Fund revenues as reflected in the budget document ending June 30th of the current year. All amounts in excess of the 15% minimum requirement shall be transferred to the Capital Projects Fund not later than December 31st, annually.
- E. Funds transferred to the Capital Projects Fund shall serve as a “Committed” reserve to fund the future capital requirements of the County. During the annual budget process, the Board of Supervisors shall appropriate a portion of the reserve balance for the procurement of capital improvements in the coming year. As a “Committed” reserve, Board action would be required for the appropriation of the reserve balance for non-capital expenditures.
- F. The County Board may, from time-to-time, appropriate undesignated fund balances that will reduce available fund balances below the 15% “Unassigned Fund Balance Reserve Requirement” policy for purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances the Board will adopt a plan to restore the available fund balance to the 15% policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
- Available funds at the close of each fiscal year should be at least 15% of the total annual adopted General Fund (001) budget net of transfer to the School Fund (205) and Debt Service Fund (40), plus total School Fund (205) budget plus total Debt Service Fund (40) budget.
 - The County Board may take formal action at any open meeting to establish, modify, or rescind a fund balance commitment. Committed fund balances do not lapse at the end of the fiscal year. The County may make informal action to authorize a portion of fund balance for a particular purpose, program, and designates similar authority to the County Administrator.

CASH MANAGEMENT AND INVESTMENTS

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

The County Board recognizes that it is the explicit constitutional responsibility of the County Treasurer to invest County Funds in accordance with Virginia Law. It is the desire of the County Board of Supervisors to provide the Treasurer with the most timely and accurate information in order to best execute the powers of the Treasurer's Office. To that end, the following Investment Policies are intended as a guide for the County Board of Supervisors to facilitate this relationship.

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the need for property tax and utility revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with applicable Virginia Law guiding the investment of public funds.
2. It is the intent of the County that public funds will be invested in public depositories where the funds will be collateralized either from the collateral pool for the payment of losses of public deposits as established under Virginia's Security for Public Deposits Act (SPDA) or if the financial institution decides to opt-out of the collateral pool that the financial institution follow the more stringent requirements as specified under SPDA.
3. Allocation: Investment income will be allocated to each participation fund or account based on a fair and equitable formula determined by the Finance Director.
4. Reporting: The County Board will receive an investment report at the end of each month showing current investment holdings.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

GLOSSARY

Advance Refunding. A refinancing transaction in which new (refunding) bonds are issued to repay (refund) outstanding bonds prior to the first call date. The proceeds of the refunding bonds are deposited in an escrow account, invested in government securities, and used to pay debt service (interest, principal and premium, if any) on the refunded bonds through the applicable call date. For accounting purposes, refunded obligations are not considered a part of an issuer's debt.

Arbitrage. The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Bond Anticipation Notes (BANs). Notes which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Capital Lease. A lease obligation that has met the criteria to be categorized as a capital lease as opposed to an operating lease under generally accepted accounting principles. Capital leases are common in certain types of financing transactions involving the use of revenue bonds as opposed to general obligation bonds.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure. The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Debt. Any obligations of the County for the payment of money issued pursuant to the Public Finance Act of Virginia.

Debt Service Reserve Fund. The fund in which monies are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

Designation Policies. Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders which form the designation policy: Group Net orders; Net Designated orders and Member orders.

Escrow. A fund established to hold monies pledged and to be used to pay debt service on an outstanding issue.

Expenses. Compensation for out-of-pocket expenses including: underwriter's counsel, DTC charges, travel, syndicate expenses, dealer fees, overtime expenses, communication expenses, computer time and postage.

General Obligations. Bonds issued by the County secured by the County's pledge of its full faith and credit and unlimited taxing power.

Intergenerational Equity. Equity or fairness principle that those that benefit from a capital improvement should pay for it.

Legal Debt Margin. The amount of general obligation bonds and certain other interest bearing obligations (other than revenue bonds) that the County may have outstanding expressed as a percentage of the assessed value of real estate in the County as shown on the last preceding assessment for taxes.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Option Value. Option valuation is a methodology for evaluating the efficiency of a refunding. Option valuation calculates the maximum theoretical value of refunding a bond, and then expresses the current refunding savings as a percentage of the maximum theoretical savings.

Pay-As-You-Go. An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by Tax Reform Act of 1986 whereby the issuer of tax exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate. The tax

FINANCIAL POLICY GUIDELINES

County of New Kent, Virginia

exempt borrowing rate (or “bond yield”) is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

Glossary of Terms

APPENDIX C

Accrual Basis Accounting: A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Ad Valorem: A tax levied in proportion to value of the property against which it is levied.

Adopted Budget: The budget approved by the Board of Supervisors and enacted via a budget appropriation ordinance.

Amended Budget: The original adopted budget plus any amendments passed as of a certain date.

Appropriation: An authorization made by the Board of Supervisors that permits the county to incur obligations and to make expenditures of resources. The Board appropriates annually, at the beginning of each fiscal year by department, agency, or project, based upon the adopted budget. The Board may approve additional appropriations during the fiscal year by amending the budget and appropriating the funds for expenditure.

Arbitrage: In the municipal capital market, arbitrage refers to the difference between the tax-exempt interest rate paid by the borrower and the interest rate at which the proceeds of the issue are invested by the government. The Internal Revenue Code contains specific regulations concerning the amount that a governmental entity may earn from the investment of tax-exempt proceeds.

Assessed Valuation: A value placed on real or personal property for use as a basis for levying taxes. The value used represents fair market value. *See Tax Rate.*

Asset: Property owned by the government that has monetary value.

Authorized Positions: Employee positions, as authorized in the adopted budget.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. An annual financial audit of each municipality by an independent certified public accountant is required by the Commonwealth of Virginia, Auditor of Public Accounts.

Balanced Budget: For a fiscal year - planned resources (available funds) equal planned expenditures. Planned resources may include the appropriation of available fund balance.

Balance Sheet: A financial statement that discloses the assets, liabilities, and fund balance of a fund or governmental unit as of a specific date.

Glossary of Terms

APPENDIX C

Basis Point: A unit that is equal to 1/100th of 1%, and is used to denote the change in a financial instrument. The basis point is commonly used for calculating changes in interest rates, equity indexes and the yield of a fixed-income security.

Bond: A written promissory note in which the government becomes legally obligated to pay principal and interest on specific dates, in exchange for the receipt of funds. Payment terms relative to principal and interest are detailed in a trust agreement and bond ordinance. The most common types of bonds are general obligation and revenue bonds. Generally, bonds are issued for the construction of large capital projects, such as building, utility systems, parks, etc. General obligation bonds require approval through a voter referendum for counties in Virginia. General obligation bonds are normally backed by the taxing authority of the government; whereas, revenues bonds are supported by the revenues generated by the underlying project or program.

BOS: Board of Supervisors

Budget (Capital): A plan of proposed expenditures for capital assets and the means of financing them, usually the first year of the capital improvement program. The capital budget typically is enacted as part of the total annual budget, which includes both operating and capital outlays.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

Budget Adjustment or Transfer: A legal procedure utilized by the County Administrator to revise a budget appropriation from one classification of expenditure to another within the same department or agency. The County Administrator may also transfer up to \$10,000 from the unencumbered balance of the appropriation of one department or agency to another department or agency, including the contingency account encompassed in the non-departmental appropriation.

Budget Calendar: The schedule of essential dates or milestones that the County departments follow in the preparation, adoption, and administration of the budget.

Budget Message: A general discussion of the proposed budget in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive or budget officer.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets also are referred to as fixed assets.

Capital Expenditures or Capital Outlay: Expenditures made for the purpose of acquiring capital assets; they exclude expenditures for routine maintenance of capital assets.

Glossary of Terms

APPENDIX C

Capital Improvement Program Budget: A Capital Improvement Program (CIP) budget is separate from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Items in the CIP have a useful life of greater than seven years and a cost over \$25,000. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large scale remodeling.

Cash Basis Accounting: Revenue is recognized upon the receipt of cash. Normally applied to transactions-whose receipt-cannot be estimated or determined with certainty.

CIP: Capital Improvement Program

Collection Rate: For taxes, the collection rate equals net billings (total billings minus abatements) divided by net collections (total collections minus refunds).

Comprehensive Plan: A plan adopted by the legislative body which governs the growth and/or development of a community. It may include land use, transportation, environmental, or other component plans.

Constitutional Officers: Officials elected to positions established by the Code of Virginia, which include the: Clerk of Circuit Court, Commissioner of Revenue, Commonwealth Attorney, Sheriff and Treasurer.

Contingency: A budgetary reserve to provide for emergency or unanticipated expenditures.

Current: A term denoting the operation of the present fiscal period, as opposed to past or future periods. It often is used to refer to items likely to be used up or converted into cash within one year.

Current Taxes: Levied taxes due within one year.

CSA or Comprehensive Services Act: In 1992, the Virginia General Assembly enacted the Comprehensive Services Act for At-Risk Youth & Families. This act is intended to improve efforts to meet the needs of families with children and youth who have or who are at risk of having serious emotional or behavioral difficulties.

Debt Service: The County's obligation to pay principal and interest in accordance with bond or other debt instruments.

Debt Ratios: Comparative statistics showing the relationship between an entity's outstanding debt and factors such as its tax base, income, or population. Such ratios often are used to assess the credit quality of an entity's bonds.

Deficit: Expenditures in excess of revenue.

Delinquent Taxes: Taxes that remains unpaid on or after the date on which a penalty for non-payment is attached. Taxes that remain unpaid after the statutory due date.

Glossary of Terms

APPENDIX C

Department: A major administrative division of the County; indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair or replacement. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Designated Fund Balance: That portion of fund balance which has been set aside (designated) for a specific future purpose.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: A fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer. Generally, enterprise funds do not receive support from tax receipts.

Expenditure: This term refers to the outflow of funds for the procurement of goods, services, assets or the payment of liabilities. Note: Encumbrances are not expenditures, but rather, a reserve of funds to be expended at a later date.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges. Expense are related to the accrual basis of accounting and are recognized when goods or services are delivered to the government.

Franchise: A legal agreement between the government and another entity (often a private company) to provide a service or product in the community in exchange for a fee (e.g., cable television).

Fringe Benefits: Payment for employee benefits such as social security, retirement, health insurance and worker's compensation.

Fiscal Year (FY): The 12-month period of time that defines a government budgetary or operating year. The Code of Virginia requires that local governments adopt a July 1st to June 30th fiscal year.

Fixed Assets: Long-term assets such as land, buildings, vehicles, machinery, furniture and other equipment.

Full Faith and Credit: An unconditional pledge of the general taxing power of a government to repay debt obligations. Normally, general obligation bonds are issued with the full faith and credit of the government, based on the ability to tax.

Glossary of Terms

APPENDIX C

Function: A major classification or grouping of tasks directed toward a common goal, such as improvements to public safety, the physical environment, etc.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds are: general fund, special revenue funds, debt service funds, capital project fund, enterprise funds, trust and agency funds, and internal service funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. Occasionally, a portion of fund balance is appropriated during the budget process to balance revenues with planned expenditures. An Enterprise Fund may refer to these funds as retained earnings. Rating agencies like to see a fund balance reserve of between 15 to 25 percent. The County of New Kent has a documented fund balance reserve goal of 15 percent of budgeted general fund revenues.

General Fund: The largest fund within the county, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, finance, data processing, parks and recreation, public works and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP govern the form and content of the basic financial statements of a governmental entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial position. The Government Accounting Standards Board is the authoritative source for GAAP relative to state and local governments. The Financial Accounting Standards Board is the authoritative source of GAAP for private entities and non-profits.

Government Accounting Standards Board (GASB): the authoritative source for GAAP relative to state and local governments.

Government Finance Officers Association of the United State and Canada (GFOA): The GFOA functions to enhance and promote the professional management of governments for the public benefit. The GFOA provides a variety of training and education resources for finance professionals through-out the United States and Canada; to include a certification program.

Glossary of Terms

APPENDIX C

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block (operational or capital), depending upon the amount of discretion allowed the grantee.

Impact Fee: A fee charged to developers by governmental entities to cover the infrastructure costs associated with a new development. These fees often are tied to a standard measure, such as square footage or number of bedroom per dwelling unit.

Interfund Transfer: A resource recorded in one fund may be moved to another fund with the approval of the Board of Supervisors. An example of an interfund transfer would be a transfer of funds from the General Fund to the Debt Service Fund for payments on principal and interest on bonds.

Intergovernmental Revenue: Revenue received from another government for a specific purpose.

Investment: Securities and real estate purchased and held for the production of income in the form of interest dividends, rentals, or base payments.

Investment Instrument: The specific type of security that a government purchases and holds for investment purposes.

Joint Development: A public-private partnership which may be structured such that a capital asset owned by the government can be used jointly by a private firm. In return for sharing the benefits of the assets, the private sector contributes money or shares in the cost of maintaining the asset. Alternatively, the asset may be owned by the private sector, and the government contributes to its development in exchange for a share of the income generated from the asset.

Land Use Plan: A plan specifying the permitted land uses in various parts of the community.

Lease: A financing approach to acquire the use of an asset in which installment payments are made. A "true lease" is one in which an individual or organization (the lessee) acquires the use of an asset over the term of the lease, and ownership is retained by the lessor during the lease period. A "lease-purchase" agreement permits the lessee to purchase the asset at the end of the lease term for a predetermined price.

Levy: The total amount of taxes, special assessments, or charges imposed by the government.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Line Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.), along with the dollar amount budgeted for each specified category.

Glossary of Terms

APPENDIX C

Liquidity: The ability to meet short-term expenditures promptly using cash on hand or by converting an investment to cash with minimum risk to principal or accrued interest.

Long Term Debt: Debt that matures more than one year after the date of issuance.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt instruments are scheduled to be redeemed.

Mill: One-tenth of one cent, or one-thousandth (.001) of one dollar. Rates of taxation of assessed valuation often are expressed in mills.

Millage Rate: The rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Expenditure: Expenditures for day-to-day operations, such as office supplies, routine maintenance of equipment, and travel. Also known as operating and maintenance expenditures, they exclude expenditures for capital purposes.

Overlapping Debt: A governmental issuer's proportionate share of the debt of other local governments which overlap it (i.e., the issuer is located wholly or partially within these other jurisdictions) or underlie it (the other jurisdictions are located within the issuer's geographic boundaries).

Pay as You Go Approach (Capital Outlays): The procurement of capital assets with available cash reserves.

Performance Measures: Specific, quantitative measures defining the quantity, quality, and efficiency of service efforts. Performance measure may include output measure – the amount of work performed within an activity or program (e.g., total miles of streets cleaned), outcome measure – the results obtained through a program or activity (e.g., reduced incidence of vandalism due to a new street lighting program), or productivity measure – the amount of work performed or results obtained per unit of inputs (e.g., miles of streets cleaned per dollar spent).

Program: A single project or activity, or a group of projects or activities, related to a single purpose that is to be carried out in a specific period.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Glossary of Terms

APPENDIX C

Proprietary Fund: A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the County include the Water and Sewer Enterprise Funds.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation or subsequent spending.

Revenue: Funds that the government receives as income; includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds: Normally, revenue bonds are issued to construct assets that will support an enterprise fund operation, such as a water and sewer fund. Revenue generated from, in this example, the water and sewer operation is pledged to the repayment of the bonds.

Revenue Estimate: The amount of revenue expected to be provided by a specific revenue source for some future period, typically a fiscal year.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to benefit primarily those parties upon whom the levy is imposed.

Special Revenue Fund: The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Increment Financing (TIF) Bonds: Bonds secured by incremental tax revenues generated with a specified area expected to benefit from economic development. A TIF district is created, and a baseline tax level is defined. Any tax revenues above the baseline tax level generated within the district as the area undergoes revitalization are used to make debt service payments for TIF bonds issued to finance projects benefiting the area.

Unit Cost: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

VPSA: The Virginia Public School Authority, which was created by the General Assembly in 1962 for the purpose of supplementing the existing method of capital programs for public schools.

Yield: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

