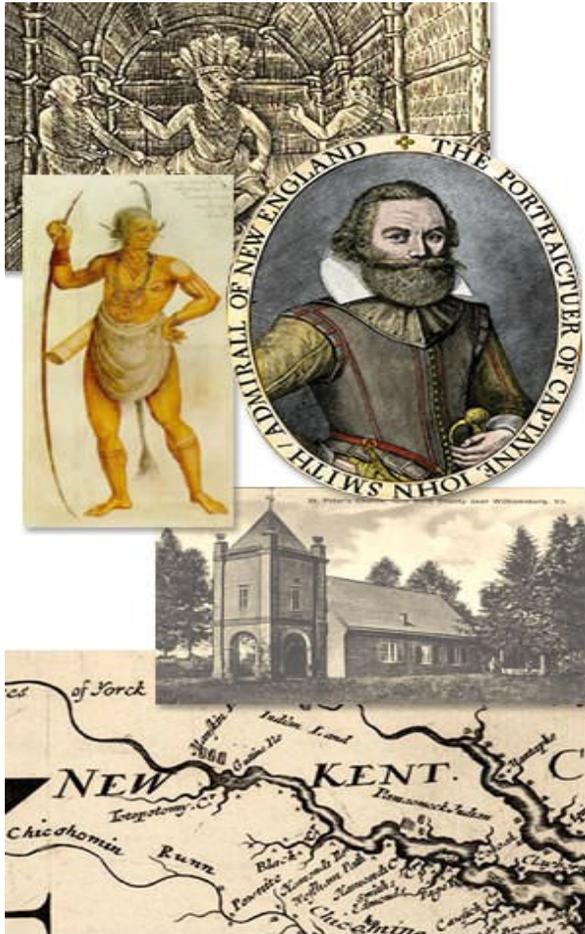
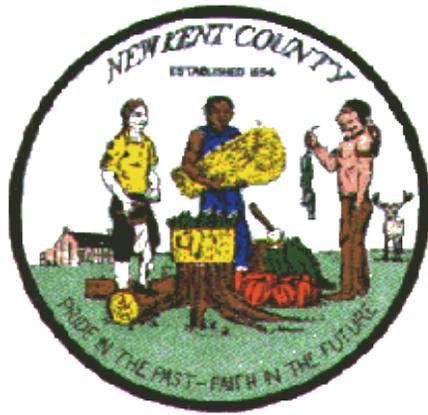


# New Kent C O U N T Y V I R G I N I A

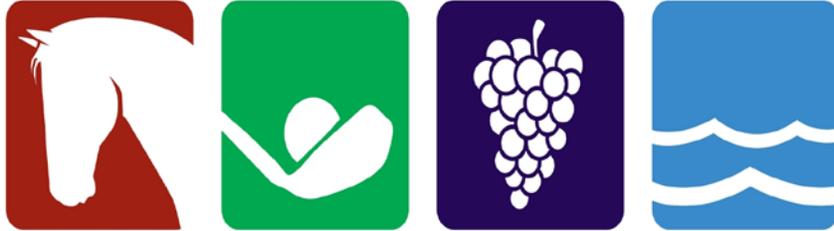


## New Kent County FY 2014 - 2015 Adopted Budget



# New Kent

C O U N T Y • V I R G I N I A



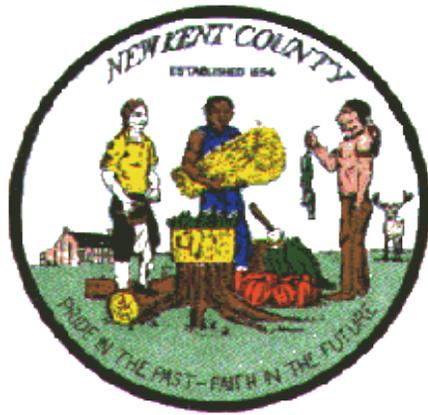
A GREAT PLACE TO GROW

## FISCAL YEAR 2014-15 ADOPTED BUDGET

(Adopted 05/28/2014)

---

### 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 and fund structure
- 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 FY2014-15 ADOPTED BUDGET Table of Contents

<b>Section A - Introduction</b>	
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
Relationship of Major and Non-major Funds to Functional Units and Departments	20
Changes in Fund Balance	22
Board of Supervisors Mission-Vision-Goal Statement	25
GFOA Distinguished Budget Presentation Award	26
<b>Section B – County Administrator's Budget Message</b>	
County Administrator's Budget Message	29
<b>Section C – Revenues</b>	
Revenue Totals By Fund	43
Revenues By Fund, Function and Department	44
Revenue Descriptions, Explanations and Budget Comments:	
• General Fund	
General Property Taxes	49
Other Local Taxes	51
Licenses, Permits, Fees	54
Fines and Forfeitures	55
Revenue from Use of Money and Property	56
Charges for Services	57
Miscellaneous Revenues	59
Recovered Costs	60
Revenue from the Commonwealth and Transfers In	61
Revenue from the Federal Government	63
• Other Funds (excluding CIP, Debt, Utilities and Schools, which are located in other sections of the budget)	
Social Services Fund	64
Comprehensive Services Act Fund	65
Sheriff: Virginia E-911 Wireless Fund	66
Airport Fund	67
Computer Fund	68
<b>Section D – Expenditure Budgets</b>	
Expenditure Totals By Fund	71

**NEW KENT COUNTY**  
**FY2014-15 ADOPTED BUDGET**  
Table of Contents

Expenditures By Fund, Function and Department	72
Departmental Budgets - General Fund:	
Administration:	
Clerk of Board-Administration	76
Receptionist	78
Reserve for Contingency	79
Transfers to Other Funds	80
Board of Equalization	81
Board of Supervisors	82
Building Development	83
Circuit Court Judge	85
Clerk of Circuit Court	86
Commissioner of Revenue	88
Commonwealth's Attorney	91
Victim Witness Assistance	94
Community Development:	
Administration	96
Planning Division	99
Environmental Division	101
Planning Commission	103
Agricultural and Forestal	103
Board of Zoning Appeals	103
Historic Commission	104
Wetlands Board	104
County Attorney	105
Economic Development	107
Extension Office	110
Financial Services:	
Accounting/Finance Department	114
Central Purchasing	117
Fire-Rescue :	
Fire/EMS	118
Communication Systems-Public Safety	123
Ambulance & Rescue Services	125
General District Court	126
General Services:	
Building & Grounds	129
Refuse Collection	132
Human Resources	133
Information Technology	136

**NEW KENT COUNTY**  
**FY2014-15 ADOPTED BUDGET**  
Table of Contents

Juvenile & Domestic Court	139
Magistrate	142
Parks & Recreation:	
Administration	144
Programs	148
Voter Registration & Elections:	
Registrar	150
Electoral Board	152
Sheriff:	
Law Enforcement	153
Confinement of Prisoners	157
Courts	158
Emergency 911 Dispatch	160
Animal Control	162
Treasurer	164
Fund Budgets (excluding CIP, Debt, Utilities and Schools, which are located in other sections of the budget):	
Social Services Fund	168
Comprehensive Services Act Fund	173
Sheriff: Virginia E-911 Wireless Fund	176
Airport Fund	178
Computer Replacement Fund	180
Outside Agency Budgets	181
<b>Section E – Capital Improvement Plan</b>	
Legal Basis for CIP	187
Impact of Capital Investments on Operating Budgets	188
Schedule of CIP Projects & Funding Sources	189
Capital Improvement Plan – Departmental Summary	192
Five Year Capital Improvement Plan	193
<b>Section F – County Debt</b>	
Debt Service Overview	201
Debt Service Detail (County, Combined, Public Utility)	204
<b>Section G – Schools</b>	
Organizational Chart	209
School Board Overview and Budget	210

**NEW KENT COUNTY**  
**FY2014-15 ADOPTED BUDGET**  
 Table of Contents

<b>Section H – Public Utilities</b>	
Department Overview	217
Revenue Summary	219
Expense Summary	221
<b>Section I – Supplemental Information</b>	
Position History – Full Time	225
Position History – Part Time	226
Personnel Complement – Full Time Positions	227
County COLA/Merit History	234
Schools Scale/Step Increase History	235
General Fund Revenues by Source (\$\$)	236
General Fund Revenues by Source (Percent)	237
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	238
Assessed Property Values	239
Property Tax Levies and Collections	240
Property Tax Rates Per \$100 of Assessed Value	241
Principal Real Property Taxpayers	242
Demographics and Economic Statistics	243
<b>Appendices</b>	
Appendix A: Schedule of Fees	247
Appendix B: Financial Policies	272
Appendix C: Glossary of Terms	299

# New Kent

C O U N T Y • V I R G I N I A



A GREAT PLACE TO GROW

**Thomas W. Evelyn**  
Chairman  
District 1



**C. Thomas Tiller, Jr.**  
Vice Chairman  
District 2



**James H. Burrell**  
District 3



**Ronald P. Stiers**  
District 4



**W.R. "Ray" Davis, Jr.**  
District 5



---

**Rodney A. Hathaway**  
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 2014, 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 19,860 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.

<b><u>Population</u></b>		
New Kent County – Estimated Population as of June 2013		19,860
Gender (Male – Female) – 2000 Census	50.9%	49.1%
<b><u>Race/Ethnicity – 2010 Census</u></b>		
	<b>New Kent</b>	<b>MSA</b>
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
<b><u>Civilian Labor Force (April 2014)</u></b>		
New Kent County		10,773
MSA		692,488
<b><u>Major Employers</u></b>		
Company/Organization	Industry	
New Kent County School Board	Government/School Board/Educational	
County of New Kent	County Government	
AHS Cumberland Hospital	Health Care Provider	
Curtis Contracting, Incorporated	Construction	
Food Lion	Supermarket	
Bruce Howard Contracting, Incorporated	Construction	
<b><u>Unemployment Rate (April 2014)</u></b>		
New Kent County		4.3%
Virginia		4.7%
<b><u>Employment by Industry (4<sup>th</sup> Qtr. 2012)</u></b>		
Government – Total		24.7%
Local Government		22.0%
Construction, Extraction & Maintenance		20.5%
Health Care & Social Assistance		12.9%
Retail Trade		12.2%
Accommodation & Food Service		7.8%

## 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, three 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.

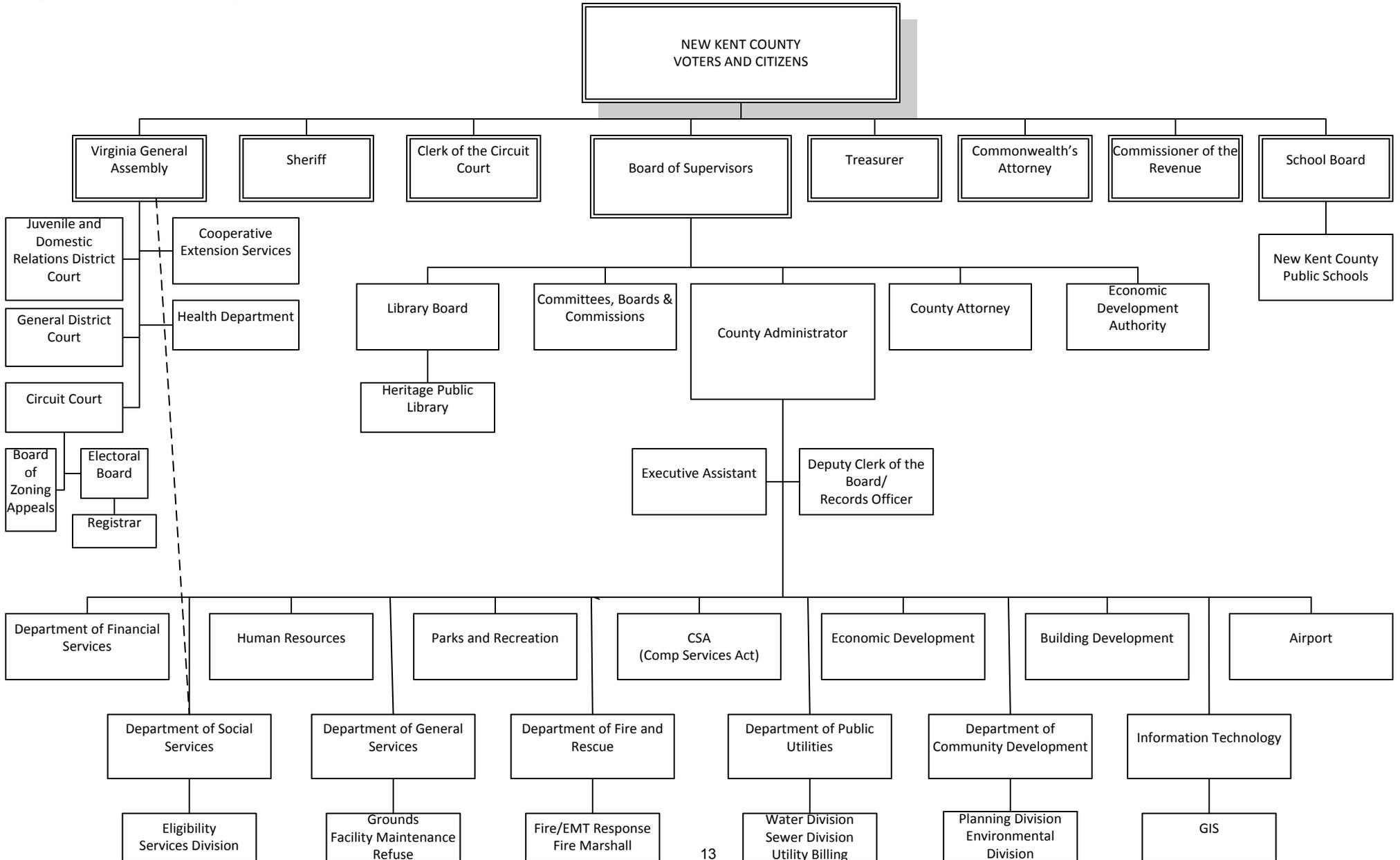
# COUNTY OF NEW KENT, VIRGINIA LOCATION MAP



The County of New Kent (the “County”) is home to approximately 19,860 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.



# Organization of General Government Administrative Functions FY15



## 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 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 2014-15 Budget Calendar	
CIP - Distribute Departmental Request Forms	09/13/13
CIP - Kick-off Meeting	10/07/13
CIP – Request Forms Due to Finance	10/17/13
CIP - Department Head Interviews	10/28-11/17/13
FY15 Budget – BOS Budget Retreat	11/22/13
FY15 Budget - Distribute Submission Package to Departments	12/04/13
FY15 Budget - Personnel Request Forms Due to Personnel/Finance	01/07/14
FY15 Budget – Dept. Operational Budgets Due to Finance	01/14/14
FY15 Budget – Dept. Head Meetings with Budget Team	1/16 - 2/3/14
CIP - Present to Planning Commission	01/21/14
CIP – Public Hearing Advertisement Submitted	01/30/13
CIP - Public Hearing (Planning Commission)	02/18/14
FY15 Budget – Submitted to Board of Supervisors	03/10/14
FY15 Budget – BOS Presentation by County Administrator	04/10/14
FY15 Budget –BOS Work Session	04/23/14
FY15 Budget – Public Hearing Advertisement Submitted	04/25/14
FY15 Budget - Public Hearing	05/12/14
FY15 Budget - Adopted	05/28/14

## 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 and capital projects, 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 1<sup>st</sup> 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 30<sup>th</sup>, the budget is legally enacted through passage of an appropriations resolution.

Appropriations lapse on June 30<sup>th</sup> for all County departments. Supplemental appropriations are made as necessary throughout the year. Encumbrances and reserved fund balances outstanding at June 30<sup>th</sup> 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; and therefore, utilize the accrual basis of accounting. 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 and Bottom's Bridge Service District Funds.

## **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 30<sup>th</sup>) 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 30<sup>th</sup> 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 31<sup>st</sup>, 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		

NEW KENT COUNTY  
RELATIONSHIP OF MAJOR AND NON-MAJOR FUNDS TO FUNCTIONAL UNITS AND  
DEPARTMENTS

Major Funds

- General Fund – The primary operating fund of the County. This fund reflects all financial transactions and resources except those required to be accounted for in another fund, as noted below. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for services, meals and sales taxes, and income from property and interest.

<b>General Fund – Functional Units, Departments &amp; Funds</b>	
<b>General Government Administration</b>	<b>Public Safety (Continued)</b>
Board of Supervisors	Animal Protection
Clerk of Board	
County Attorney	<b>Public Works</b>
Human Resources	Refuse Collection
Commissioner of Revenue	Building & Grounds
Treasurer	
Financial Services	<b>Health &amp; Welfare</b>
Information Technology	Supplement to Health Department
Central Purchasing	Henrico Mental Health Service
Board of Equalization	Area Agency on Aging
Electoral Board	Meals on Wheels
Registrar	Agency Donations
Receptionist / Switchboard	
Reserve for Contingency	<b>Education</b>
	Community Colleges
<b>Judicial Administration</b>	
Circuit Court Judge	<b>Parks, Cultural &amp; Recreation</b>
General District Court	Parks & Recreation
Magistrate	Recreation Programs
Juvenile & Domestic Court	Cultural Enrichment
Clerk of Circuit Court	Fine Arts
Sheriff – Courts	Library Appropriation
Victim Witness Assistance	
Commonwealth’s Attorney	<b>Environmental Management</b>
	Environment
<b>Public Safety</b>	Extension Office
Sheriff – Public Safety	Soil and Water Conservation
Confinement of Prisoners	Wetland Board
Building Development	Agricultural and Forrestral
E-911 Systems (Dispatch)	
Communication Systems-Public Safety	<b>Community Development</b>
Ambulance & Rescue Services	Community Development – Admin.
Forrest Fire Service	Planning
Fire & Emergency Services	Economic Development
Correction & Detention	Planning Commission
Court Services Unit	Board of Zoning Appeals

Community Development (Continued)		Other Funds (included in General Fund)	
	Historic Commission		Social Services Fund
			Virginia E-911 Wireless Fund
			Computer Replacement Fund

- Debt Service Fund – Accounts for and reports financial resources that are restricted, committed and assigned to the payment of principal and interest relative to long and short term debt. Payment of principal and interest on County and School related debt is provided by annual appropriations from the General, Capital and Airport Funds.
- Capital Projects Fund – This fund accounts for financial resources that are restricted, committed or assigned to the procurement of capital assets, except for those financed by the School Construction or Proprietary Funds.
- School Construction Fund – Account for the procurement of major school capital assets. Projects are normally funded by loans, County reserves and grants.

Major Fund – Special Revenue (Separate Presentation)

- Airport Fund – The County operates a small airport. This fund accounts for fuel and oil sales and federal and state grants relative to capital projects. The Airport is considered a major Special Revenue fund, and is reflected in a separate column in the financial statements.

Major Fund – School Board Component Unit

- Reflects School Board operations, and includes the School’s General and Federal Grants Funds. The School Board is elected by the citizens of New Kent County and is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The School Board does not issue a separate financial report. The financial statements of the School Board are reflected as a discrete presentation in the County’s financial statements.

Non-major Funds

- Human Services (Comprehensive Services Act) Fund – Accounts for local, state and federal funds that are restricted for providing services to at-risk youth.
- Internal Service Fund – A fund that operates on a cost reimbursement basis. This fund consists of a self-insurance fund reported in the Component Unit School Board.
- Proprietary Funds – The Water and Sewer Fund and the Bottoms Bridge Service District Fund. These funds reflect the County’s water and sewer operations. They are supported by user fees with no financial support from the County.
- Fiduciary Funds – Funds held in trust for the benefit of individuals, governments and other entities. This fund accounts for funds held for social services and special welfare clients.
- Component Unit School Fund – Reflects School Board operations, and includes the School’s Text Book and Food Service Funds. The School Board also maintains an internal service fund relative to a self-insurance program.

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
CHANGES IN FUND BALANCE**

Description	FY13 Actual *2	FY14 Adopted	FY15 Adopted
<b>General Fund</b>			
Revenues	\$ 34,755,826	\$ 35,300,929	\$ 36,091,786
Expenditures	34,834,999	35,300,929	36,091,786
Change in Fund Balance	(79,173)	-	-
Actual & Projected Beginning Fund Balance	7,754,420	7,675,247	7,675,247
Actual & Projected Ending Fund Balance *1	\$ 7,675,247	\$ 7,675,247	\$ 7,675,247
<b>Social Services</b>			
Revenues	\$ 1,051,606	\$ 1,346,234	\$ 1,334,836
Expenditures	1,051,606	1,346,234	1,334,836
Change in Fund Balance	-	-	-
Actual & Projected Beginning Fund Balance	-	-	-
Actual & Projected Ending Fund Balance *1	\$ -	\$ -	\$ -
<b>Capital Improvements &amp; School Construction Funds</b>			
Revenues	\$ 3,064,083	\$ 5,000,000	\$ 5,939,550
Expenditures	3,212,869	7,730,091	9,377,432
Change in Fund Balance	(148,786)	(2,730,091)	(3,437,882)
Actual & Projected Beginning Fund Balance	15,439,060	15,290,274	12,560,183
Actual & Projected Ending Fund Balance *1	\$ 15,290,274	\$ 12,560,183	\$ 9,122,301
<b>CSA - Human Services Fund</b>			
Revenues	\$ 915,268	\$ 1,737,101	\$ 1,736,248
Expenditures	915,268	1,737,101	1,736,248
Change in Fund Balance	-	-	-
Actual & Projected Beginning Fund Balance	-	-	-
Actual & Projected Ending Fund Balance *1	\$ -	\$ -	\$ -
<b>Va Wireless E-911</b>			
Revenues	\$ 98,065	\$ 129,642	\$ 46,699
Expenditures	96,109	129,642	46,699
Change in Fund Balance	1,956	-	-
Actual & Projected Beginning Fund Balance	7,414	9,370	9,370
Actual & Projected Ending Fund Balance *1	\$ 9,370	\$ 9,370	\$ 9,370
<b>Debt Service Fund</b>			
Revenues	\$ 5,356,270	\$ 5,770,393	\$ 5,843,332
Expenditures	5,665,261	5,605,308	5,602,610
Change in Fund Balance	(308,991)	165,085	240,722
Actual & Projected Beginning Fund Balance	1,232,318	923,327	1,088,412

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
CHANGES IN FUND BALANCE**

Description	FY13 Actual *2	FY14 Adopted	FY15 Adopted
Actual & Projected Ending Fund Balance *1 *4	\$ 923,327	\$ 1,088,412	\$ 1,329,134
<b>Airport Fund</b>			
Revenues	\$ 585,942	\$ 324,233	\$ 1,749,949
Expenditures	799,025	324,233	1,749,949
Change in Fund Balance	(213,083)	-	-
Actual & Projected Beginning Fund Balance	325,147	112,064	112,064
Actual & Projected Ending Fund Balance *1	\$ 112,064	\$ 112,064	\$ 112,064
<b>Computer Fund</b>			
Revenues	\$ 200,100	\$ 165,100	\$ 124,200
Expenditures	122,537	165,100	124,200
Change in Fund Balance	77,563	-	-
Actual & Projected Beginning Fund Balance	55,837	133,400	133,400
Actual & Projected Ending Fund Balance *1	\$ 133,400	\$ 133,400	\$ 133,400
<b>Schools (Includes Food Service)</b>			
Revenues	\$ 25,834,711	\$ 27,464,244	\$ 28,404,281
Expenditures	25,979,318	27,464,244	28,404,281
Change in Fund Balance	(144,607)	-	-
Actual & Projected Beginning Fund Balance	455,355	310,748	310,748
Actual & Projected Ending Fund Balance *1	\$ 310,748	\$ 310,748	\$ 310,748
<b>Public Utility Fund</b>			
Revenues	\$ 3,543,253	\$ 3,909,035	\$ 3,607,475
Expenditures	4,637,387	5,548,902	4,417,791
Change in Net Assets	\$ (1,094,134)	\$ (1,639,867)	\$ (810,316)
Actual & Projected Beginning Net Assets	69,403,989	68,309,855	66,669,988
Actual & Projected Ending Net Assets	\$ 68,309,855	\$ 66,669,988	\$ 65,859,672
<b>Bottoms Bridge Service District</b>			
Revenues	\$ 1,018,674	\$ 1,084,253	\$ 1,085,182
Expenditures	1,018,674	1,084,253	1,085,182
Change in Net Assets	-	-	-
Actual & Projected Beginning Net Assets	4,977,133	4,977,133	4,977,133
Actual & Projected Ending Net Assets	\$ 4,977,133	\$ 4,977,133	\$ 4,977,133
<b>Total - All Funds *3</b>			
Revenues	\$ 76,423,798	\$ 82,231,164	\$ 85,963,538
Expenditures	78,333,053	86,436,037	89,971,014

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
CHANGES IN FUND BALANCE**

Description	FY13 Actual *2	FY14 Adopted	FY15 Adopted
Change in Fund Balance	(1,909,255)	(4,204,873)	(4,007,476)
Actual & Projected Beginning Fund Balance	99,650,673	97,741,418	93,536,545
Actual & Projected Ending Fund Balance *1	\$ 97,741,418	\$ 93,536,545	\$ 89,529,069

\*1 - Includes total fund balance which consists of Nonspendable, Restricted, Committed, Assigned and Unassigned.

\*2 - Per the June 30, 2013 Audited Financial Statements

\*3 - Transfers were not eliminated to better reflect the change in fund balance.

\*4 - Reflects funds restricted for future School construction and debt service

## New Kent County 2008

<p><b><u>Vision For The Future of New Kent County</u></b></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><b><u>Daily Mission Statement</u></b></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 &amp; 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 &amp; 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><b><u>Values</u></b></p> <p><b>Citizens</b> – We value the opinions and perspectives of our citizens.  <b>Quality of Life</b> – We are committed to balanced growth that protects the environment, preserves our rural integrity, yet increases the tax base.  <b>Employees</b> – 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.  <b>Continuous Improvement</b> – We embrace change, creativity, and new initiatives that enhance our services.  <b>Leadership and Professionalism</b>- 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>
---



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of New Kent  
Virginia**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of New Kent, Virginia for its annual budget for the fiscal year beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# New Kent

C O U N T Y • V I R G I N I A



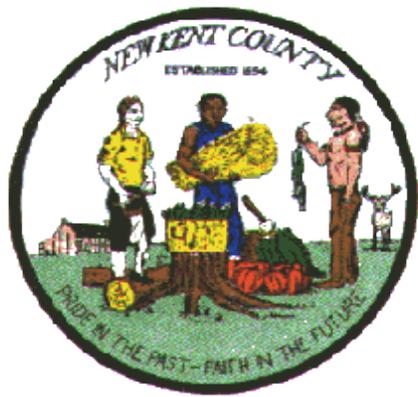
A GREAT PLACE TO GROW

## FISCAL YEAR 2014-15 ADOPTED BUDGET

---

### Section B

### County Administrator's Budget Message



## County Administrator's Adopted 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 2015 (FY15), 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 FY15 Adopted Budget was developed with the Board of Supervisors' (BOS) 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:

- Maintain departmental operational budgets (excluding payroll) at FY14 levels.
- Employ a balanced approach in addressing continued revenue reductions
- Maintain County fees at FY14 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 future classrooms and improvements to existing facilities
- Maintain public safety and social services during a period of increasing demand for services as the County's population continues to grow
- Promote and maintain a business friendly environment within the County

Overall, FY15 General Fund revenues are projected to increase \$790,857. Of this amount, the School Board operating fund will receive an additional \$420,000 which equates to 53.1% of new revenues. The FY15 budget also reflects personnel adjustments totaling \$316,612. The remaining \$54,245 in new revenues was allocated to address a 7.1% increase in employee health insurance rates and other personnel related costs.

Calendar year 2014 (FY15) is a reassessment year for the County. Assessments that were effective January 1, 2014 will be reflected in the real estate bills that will be due December 5, 2014 (FY15). When compared to last year, real estate tax revenues are estimated to increase a total of \$1,010,117, which equates to a 5.4% increase. Overall, this increase is primarily the result of new construction in the County, as real estate values on existing homes continue to remain relatively weak. Public service corporation real estate tax revenues are projected to increase \$69,310, or 7.4%. The increase in assessments resulted in an equalized tax rate of \$0.84 per \$100 of assessed value, which is \$0.01 below the FY14 rate of \$0.85. The Board of Supervisors adopted the equalized rate of \$0.84. This is the rate that approximates revenues billed for calendar year 2013; thereby, leaving individual real estate tax bills basically unchanged. Personal property tax revenues increased a total of \$2,986, which is well below the FY14 increase of \$345,593. Sales and meals tax revenues reflect strong growth as the number of new retail establishments locating to the County continues to increase. Sales and meals tax revenues are projected to increase \$78,282 and \$40,178, respectively.

Early in the budget process, the County projected a \$44,300 decline in estimated FY15 off track betting (OTB) revenue. This anticipated reduction was in response to a continued annual decline in OTB revenue which dates back to 2008. In 2007, OTB revenue peaked at \$793,108 and steadily declined to \$409,332 in FY13. In January 2014, revenue from OTB activity was adversely impacted by an impasse in contract negotiations between Colonial Downs and the Virginia Horsemen's Benevolent and Protective Association. The impasse resulted in the shutdown of OTB activity related to thoroughbred racing in accordance with State law. In response to this development and a lack of progress between the two parties regarding contract negotiations, the County eliminated \$402,200 of OTB revenue (100%) from the FY15 budget. As a result of this reduction in revenues, the County was forced to eliminate an equivalent amount of spending from the FY15 budget

## County Administrator's Adopted Budget Message

---

which included a \$200,000 reduction in the planned annual transfer to the School Board. Additional reductions were made to the planned County personnel adjustments and the FY17 debt service reserve.

Although the School Board anticipates additional State revenues in the amount of \$505,037, these revenues were consumed by mandatory expenditures totaling \$674,877 relative to increases for employee retirement and health insurance costs. The FY15 School Board budget of \$28,404,281 reflects a \$940,037 increase over the FY14 budget of \$27,464,244. The County's FY15 annual operating transfer to the School Board will total \$12,954,595, which reflects an increase of \$420,000 over the FY14 transfer of \$12,534,595.

Growth in the County continues to present challenges in funding critical service and infrastructure needs in terms of additional schools, law enforcement, inmate housing, social services 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 funded by the County's largest revenue source, real estate taxes. But when you consider that a penny on the real estate tax rate equates to \$247,736 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 \$0.14 increase in the real estate tax rate. To take some of the pressure off the real estate rate relative to the funding of services and infrastructure, 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.

As I have indicated in prior budget messages, a balanced approach will be required to address the future service and infrastructure needs of the County, as tax increases alone would place an undue burden on our citizens, many of which are struggling to make ends meet in this weak economy. Therefore, the County will continue to employ strategies that provide opportunities for cost containment, best practices, grants, pay-as-you-go capital investments, debt refinancing, targeted user fees and economic development. At the beginning of the FY15 budget process, I requested that departments hold the line on budgetary increases, and I am happy to report a \$69,728 reduction in operating costs when compared to FY14. In FY13 the County cut \$820,040 from departmental budgets, and the FY14 operating budgets reflected an increase of only \$5,419. These cost containment strategies have been made possible by eliminating positions through attrition, investing in technologies that reduce operating costs and leveraging the purchasing power of the County. In calendar year 2012, the Board of Supervisors approved the restructuring of three debt issues that will result in total savings exceeding \$1.8 million over the life of the bonds. In addition, New Kent County Public Schools are routinely listed in the bottom tier of Virginia schools ranked by operating costs. The County will continue to look for opportunities to deliver services to our citizens in a cost efficient and practical manner.

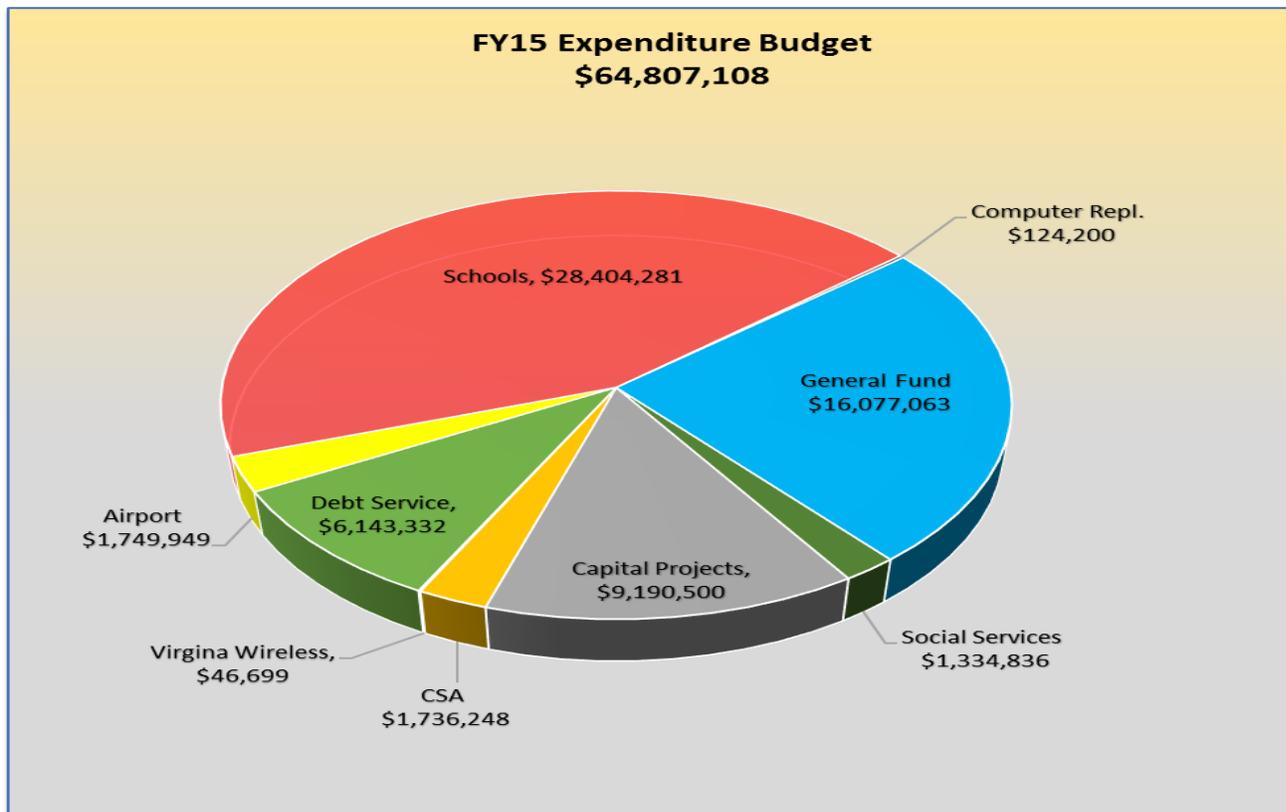
The paragraphs that follow provide additional details regarding the changes in revenues and expenditures as reflected in the FY15 budget. Please do not hesitate to contact the County Administrator's office should you have questions regarding the budget or the annual process.

# County Administrator’s Adopted Budget Message

## COUNTY EXPENDITURE BUDGET

The chart below denotes organizational expenditures by fund. The \$64,807,108 FY15 budget reflects a \$4,470,144 increase over the FY14 budget which totaled \$60,336,964. This increase will be examined in the paragraphs that follow this chart.

The chart below is presented net of transfers to other funds to avoid the double accounting of expenditures. For example, including transfers, the General Fund expenditure budget for FY15 totals \$36,091,786. Of this amount, \$20,014,723 will be transferred to other funds, and therefore, is reflected in the various expenditure totals for those funds. Because these transfers are reflected in the expenditure totals of the other funds, they must be subtracted from the General Fund total to present a net cost of government. The \$16,077,063 reflected below for the General Fund is the difference between total FY15 budget of \$36,091,786 and the \$20,014,723 that will be transferred to other funds. Transfers to other funds include \$12,954,595 to Schools, \$5,302,610 for FY15 debt service, \$824,913 for at-risk youth, \$486,136 for future school construction, \$366,740 for social services, \$54,586 for future debt service and a 25,143 operating transfer to the Airport.



## GENERAL FUND EXPENDITURE BUDGET

The FY15 adopted General Fund expenditure budget totals \$36,091,786 (including transfers of \$20,014,723), which reflects a \$790,857 increase over the FY14 budget of \$35,300,929. The schedule below summarizes the major expenditure increases and decreases when compared to FY14.

## County Administrator’s Adopted Budget Message

FY14 General Fund Expenditure Budget	\$35,300,929
Increase in School Funding (Represents 53.1% of New Revenues)	420,000
Personnel Adjustments – See Details Below	316,612
Other Personnel Cost, Including Health Insurance, Worker Comp., PT and LODA	144,591
Transfer to Debt Service - FY17 Reserve	54,586
Transfer to Debt Service - Increase in School Construction Reserve	21,051
Transfer to Debt Service – County Debt	16,768
Transfer to Social Services	(102,865)
Decrease in Departmental Operating Requests	(69,728)
Transfer to Airport	(9,045)
Transfer to CSA	(1,113)
<b>Total FY15 General Fund Expenditure Budget</b>	<b>\$36,091,786</b>

- A. **School Board Funding** - The FY15 budget reflects additional School Board funding in the amount of \$420,000. The annual operating transfer to Schools will increase from \$12,534,595 to \$12,954,595. The additional funds represent 53.1% of new General Fund revenues for FY15, which are estimated to total \$790,857. In addition to the \$420,000 for operations, the Board of Supervisors also allocated \$875,000 for school related capital improvements.
- B. **Personnel Adjustments** – The FY15 budget reflects personnel actions totaling \$316,612 as indicated below.

<b>Personnel Actions By Department</b>	<b>Total</b>
Full-Time Community Development Director Position - Currently Vacant	\$107,509
Full-Time Firefighter Position - New Position	52,544
Communications Officers - Market Adjustment (\$4,000 Each Position)	47,710
Full-Time Deputy Commissioner of Revenue Position - New Position	42,560
Administration - Part-time Project Manager	27,481
Fire Chief - Salary and Benefit Market Adjustment	10,000
Assistant County Administrator Position - Eliminated	(121,571)
Chief Technology Director Position - New Position	131,571
Custodial Staff – Reclassify From Grade 9 to 10 (5% Increase)	6,921
General Services Maintenance Supervisor Market Adjustment	4,770
Building Inspections - Position Upgrade - Obtained Certifications	3,467
Sheriff’s Office – Position Upgrade	2,170
Sheriff’s Office – Position Upgrade	1,480
<b>Total</b>	<b>\$316,612</b>

## County Administrator's Adopted Budget Message

- C. **Employee Health Insurance & Other Personnel Costs** – The County has been notified that health insurance rates will increase 7.2% for FY15. This increase follows a 12.1% average increase for FY14. Because the County absorbed the full cost of the 12.1% average increase last year, the employee's share of monthly premium did not change – the employee's share of premium was held constant at FY13 levels. Given our limited resources and the demands for those resources, the County had no choice but to pass along the FY14 rate increase of 12.1% to employees in the FY15 budget. In an effort to minimize future rate increases and to provide additional insurance products and choices to our employees, the County is in the process of obtaining an insurance consultant. The consultant will evaluate the County's current plan and look for opportunities to enhance choices that reflect the health care needs of our employees.

While the VRS retirement rate declined from 11.78% to 10.20%, the group-term life insurance rate will increase from 1.19% to 1.32%. The County was also notified that the Line of Duty Act rate will increase 20%. Combined, these increases resulted in additional costs of \$144,591 for the County.

- D. **Transfer to Debt Service - FY17 Reserve** - The proposed budget includes a \$54,586 transfer to the debt service fund to partially offset the additional \$300,000 that the County will need for debt service in FY17. In prior years, at a time when the County was considering the construction of new schools and the resulting debt service, the Board set aside \$0.06 of the real estate tax rate for future principal and interest payments. Although this practice was discontinued a few years later, the accumulated funds (\$300,000 annually) have been used to offset the annual transfer from the General Fund to the Debt Service Fund. As the County will exhaust these funds in FY16, an additional \$300,000 transfer from the General Fund will be required in FY17.
- E. **Transfer to Debt Service - Elementary School Renovation Reserve** – The FY14 budget reflects a \$0.04 increase in the real estate tax rate. Of this amount, \$0.02 was allocated to the County's operating budget, and the remaining \$0.02 was designated for future school construction projects. As indicated above, continued growth in the County will necessitate the need for a new elementary school which is projected to 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 \$0.14 to provide sufficient funds for the new debt service and additional operating costs. The \$0.02 provides the initial foundation for a future school construction project. The FY14 and FY15 budgets reflect \$465,085 and \$486,136 of set asides, respectively.

### **EXPENDITURES - OTHER FUNDS**

- A. **Department of Social Services** – The FY15 Social Services budget totals \$1,334,836, which equates to an \$11,398 decrease when compared to the current year budget of \$1,346,234. The \$11,398 decrease reflects an \$8,451 decline in administration and a \$2,947 decline in programs. The \$8,451 decline in administration is primarily related to benefit savings resulting from reclassifying a position from full-time to part-time. As reflected in the first schedule above, the FY15 transfer to Social Services is estimated to decline \$102,865 due to additional State funding of \$91,467.
- B. **Capital Improvement Fund** – The FY15 capital fund budget totals \$9,377,432; a \$1,647,341 increase when compared to the FY14 budget of \$7,730,091. The increase reflects an additional allocation of fund balance in the amount of \$707,791 when compared to FY14, and the \$939,550 planned purchase of a 100 foot ladder fire truck that will be 95% grant funded. It is unlikely that the \$5 million

## County Administrator's Adopted Budget Message

allocated for the Historic School Renovation will be expended as the BOS recently voted to suspend this project, which would have provided additional elementary classrooms. The budget also provides \$600,000 for the cash purchase of a fire engine and a down payment of \$600,000 for a new integrated software package.

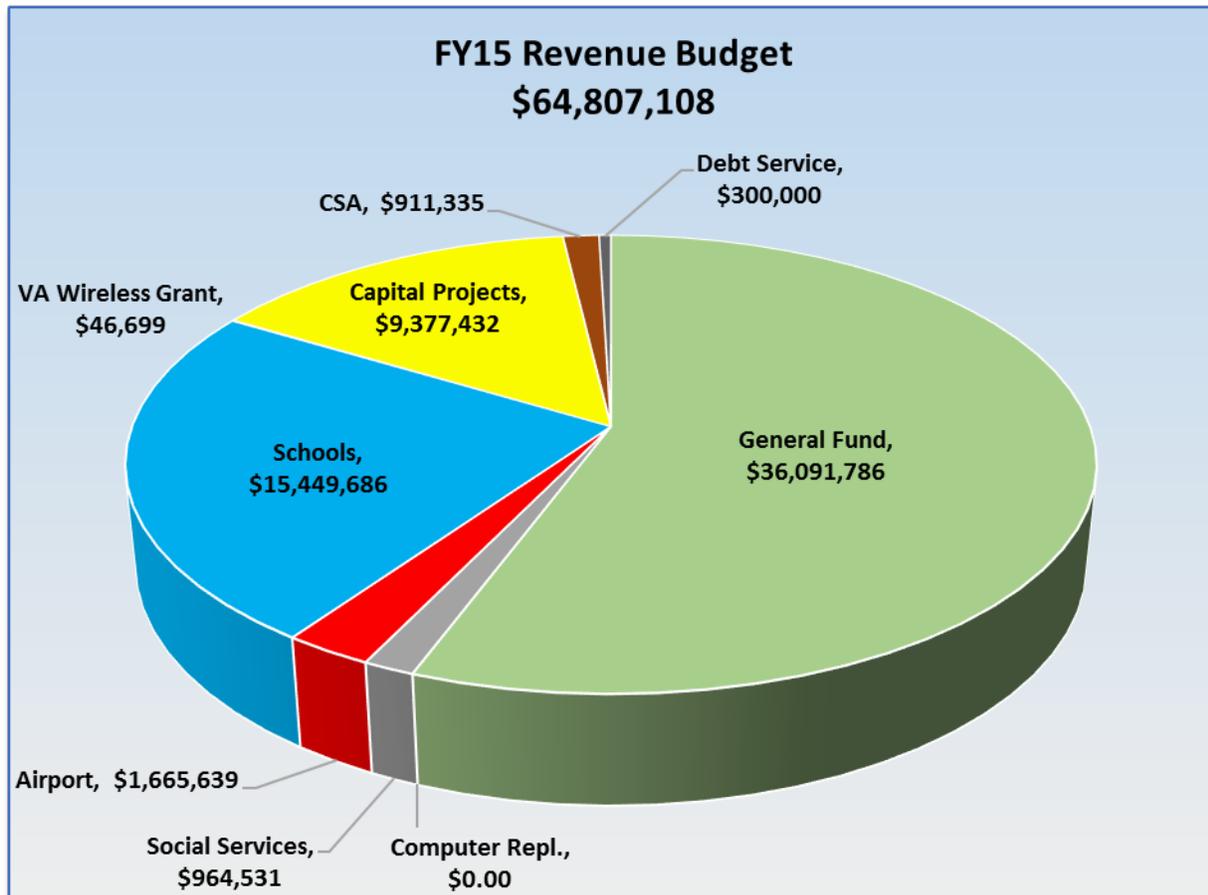
- C. Human Services Fund (CSA)** – The Comprehensive Services Act is a Virginia law designed to assist troubled youths and their families. State and local agencies, parents and private service providers work together to plan and provide services for children who have serious emotional or behavioral problems; 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 FY15 CSA budget is estimated to total \$1,715,748, which reflects a decrease \$853 when compared to the FY14 budget of \$1,716,601. The Human Services Fund also reflects \$20,500 for the Virginia Juvenile Community Crime Control Act.
- D. 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 FY15 Budget reflects an \$82,943 decrease which is directly related to a FY14 grant that was not renewed.
- E. 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 FY15, principal and interest payments on County and School related debt will total approximately \$5,602,610. Of this amount, \$5,302,610 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 currently available in the Debt Service Fund 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. The County has set aside \$54,586 in the FY15 budget to help offset the additional funds that will be required.
- 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 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 set aside \$0.02 of the FY14 tax increase of \$0.04 for future school construction projects. The \$0.02 equates to a FY14 transfer of \$465,085, and a FY15 transfer of \$486,136.
- F. Airport Fund** – The FY15 Airport budget reflects an increase of \$1,425,716 over the FY14 budget of \$324,233. All of this increase is related to capital projects which total \$1,468,334. The Airport operating budget reflects a decrease of \$42,618 primarily due to a decrease in gasoline procurements and the June 2014 payoff of debt related to the hangers. The County's transfer to this fund, which totals \$25,143, decreased \$9,045.

# County Administrator’s Adopted Budget Message

## COUNTY REVENUE BUDGET

The chart below denotes total revenues by fund. The \$64,807,108 FY15 budget reflects a \$4,470,144 increase over the FY14 budget which totaled \$60,336,964.

Transfers have been eliminated to reflect net resources and to eliminate the double accounting of revenues. The Computer Replacement Fund is entirely supported by a \$124,200 transfer from the Capital Projects Fund, and therefore, reflects a zero revenue balance. The Debt Service Fund is funded by a \$5,302,610 transfer from the General Fund and \$300,000 of fund balance. The FY15 School revenue budget, which totals \$28,404,281, reflects a \$12,954,595 transfer from the General Fund which has been eliminated to arrive at the \$15,449,686 revenue budget below. The Social Services and CSA Funds are supported by \$366,740 and \$824,913 transfers from the General Fund, respectively. The \$911,335 for CSA and \$964,531 for Social Services below are primarily made up of state and federal funds. The Capital Projects Fund reflects loan funds of \$5 million, grant funds totaling \$939,550 and the appropriation of fund balance totaling \$3,437,882.



## GENERAL FUND REVENUE BUDGET

The FY15 adopted General Fund revenue budget totals \$36,091,786, which reflects a \$790,857 increase over the FY14 budget of \$35,300,929. The schedule below summarizes the major increases and decreases when compared to FY14.

## County Administrator’s Adopted Budget Message

<b><i>FY14 General Fund Revenue Budget - Adopted</i></b>	<b>\$ 35,300,929</b>
Real Estate – Reflects an equalized rate of \$0.84 (a one penny decrease from \$0.85), and a 97% collection rate	1,079,427
PP Taxes - 94% Collection Rate	2,986
Sales Taxes - Reflects New Retail Establishments	78,282
Consumption Taxes	12,000
Business License Tax - New Businesses & Improving Economy	9,950
Vehicle Licenses – Population Growth	8,000
Bank Stock Taxes - Reduction in Capital due to Economy	(3,200)
Recordation Tax – Commercial Activity Within the County	18,340
Meals Tax - Due to New Retail Establishments	40,178
Permits & Licenses - Improving Housing Sector	65,210
Investment Earnings & Property - Decreasing Cash Balance due to Completion of Projects	850
OTB & Recreation - OTB Sites Closed due to Contract Impasse	(402,200)
Commonwealth of Virginia - Primarily Recordation Taxes	11,843
Federal - SAFER Grant Completion	(61,274)
Other	(69,535)
<b>Total New Revenues – FY15 General Fund</b>	<b>\$ 36,091,786</b>

- A. **Real Estate** – Calendar year 2014 (FY15) is a reassessment year for the County. Assessments that were effective January 1, 2014 will be reflected in the real estate bills that will be due December 5, 2014. When compared to last year, real estate tax revenues are estimated to increase a total of \$1,010,117, which equates to a 5.4% increase. Overall, this increase is primarily the result of new construction in the County, as real estate values on existing homes continue to remain relatively weak. Public service corporation real estate tax revenues are projected to increase \$69,310, or 7.4%. The increase in assessments resulted in an equalized tax rate of \$0.84 per \$100 of assessed value, which is \$0.01 below the FY14 rate of \$0.85. The Board of Supervisors adopted the equalized rate of \$0.84. This is the rate that approximates revenues billed for calendar year 2013; thereby, leaving individual real estate bills basically unchanged.
- B. **Personal Property** - Personal Property assessments were flat, which was surprising given the continued population growth in the County. We anticipate that the strong upward trend will return next year. Due to continued uncertainty in the economy, the collection rate remains at 94%.
- C. **Sales Tax** – Sales tax collections in the County continue to reflect strong growth due to the number of new retail establishments that have opened in recent years. This trend should continue as there are several new businesses currently on the horizon.
- D. **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.

## County Administrator's Adopted Budget Message

- E. **Meals Tax** – Meals tax receipts are expected to reflect strong growth into the foreseeable future. The County continues to be a desirable location for new retail establishments.
- F. **Recordation Tax** – It is expected that recordation tax receipts will continue to reflect strong growth due to substantial residential, commercial and retail development in the County.
- G. **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.
- H. **Off Track Betting (OTB)** – In January 2014, revenue from OTB activity was adversely impacted by an impasse in contract negotiations between Colonial Downs and the Virginia Horsemen's Benevolent and Protective Association. The impasse resulted in the shutdown of OTB activity related to thoroughbred racing in accordance with State law. In response to this development and a lack of progress between the two parties regarding contract negotiations, the County eliminated \$402,200 of OTB revenue (100%) from the FY 2015 budget. As a result of this reduction in revenues, the County was forced to eliminate an equivalent amount of spending from the FY15 budget which included a \$200,000 reduction in the annual transfer to the School Board. Additional reductions were made to planned County personnel adjustments and the FY17 debt service reserve transfer.
- I. **Federal SAFER Grant** – The County requested and received the last of the SAFER grant funds in FY14.

### **REVENUES - OTHER FUNDS**

- A. **Social Services** - State funding for Social Service operations is expected to increase \$91,467, which is directly related to a new funding formula implemented by the Virginia Department of Social Services.
- B. **Capital Improvement Fund** – Budgeted capital resources total \$9,377,432 and are comprised of:
- \$5 million loan for the Historic School renovation project. It is unlikely that the \$5 million allocated for the Historic School Renovation will be expended as the BOS recently voted to suspend this project, which would have provided additional elementary classrooms.
  - \$939,550 FEMA Assistance to Firefighter Grant to fund 95% of a 100-foot ladder truck purchase.
  - \$3,437,882 allocation of fund balance, which reflects a \$707,791 increase over FY14.
- C. **Comprehensive Services Act** - State funding for CSA reflects an increase of \$260, which is within the normal parameters of the program.
- D. **Debt Service Fund** - The \$6,143,332 Debt Service Fund budget reflects a \$300,000 allocation of fund balance, \$5,302,610 transfer from the General Fund for debt service, \$54,586 transfer from the General Fund for the FY17 debt service reserve, and \$486,136 for the school construction set aside.

## County Administrator's Adopted Budget Message

- E. **Airport Fund** - FY15 Airport revenues are expected to increase \$1,425,716 over FY14. All of this increase is related to grant funds that will be received for the construction and removal project.
- F. **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 FY15 budget includes a 6% 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 yet 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.

The Public Utility Fund budget reflects a \$1,131,111 decline. Most of this reduction is related to the amount allocated for capital projects. In FY14, the capital budget totaled \$2,001,000; whereas, in FY15 the capital budget totals \$1,050,324. The operating budget reflects a decrease of \$180,435.

- G. **Bottoms Bridge Service District** – The District was established in 2004 as a financing vehicle to provide resources for the construction of water and sewer facilities in the Bottoms Bridge area. Excluding water and sewer volume fees, all revenues collected in the District are legally dedicated to the payment of debt service on the original construction bonds. For the most part, revenues collected in the District include an ad valorem tax in the amount of \$0.15 per \$100 of assessed value, investment income and connection fees. Because the District has been unable to generate sufficient revenues to pay debt service on the 2004 construction debt, the FY15 budget reflects a \$0.05 increase in the ad valorem tax rate. This rate, which is in addition to the regular \$0.84 real estate tax rate, will increase from \$0.10 to \$0.15 per \$100 of assessed value. This increase brings the County into compliance with the terms of the original service district agreement.

### **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 significant growth given the interstate highway that runs the length of the County and our location between Richmond and Hampton Roads. As indicated above, in the past few years New Kent County has experienced strong growth in new 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 that reflects a diversified tax base. 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 of tax increases and cost containment strategies to maintain services levels and respond to infrastructure needs. The influx of new businesses has and continues to take pressure off the real estate tax rate, and we expect that major retail chains and other major industries will locate to the County to take advantage of our well-educated workforce, interstate highways, affordable building lots and attractive tax structure.

## County Administrator's Adopted Budget Message

---

### Conclusion

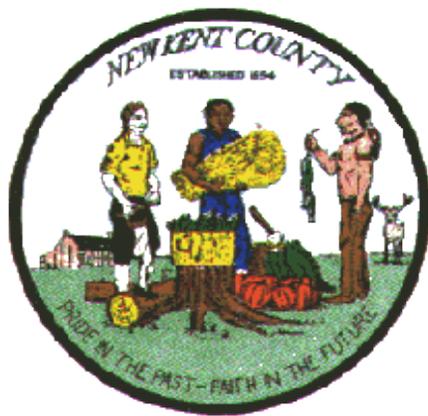
As previously indicated, growth in the County continues to present challenges in funding critical service and infrastructure needs, in terms of additional schools, law enforcement, inmate housing, social services and fire protection. All these services come with significant capital and operating costs. 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 new revenue sources. We will also continue to employ strategies that provide opportunities for cost containment, best practices, grants, pay-as-you-go capital spending, debt refinancing, targeted user fees and economic development. 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 of 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 FY15 fiscal plan.

Respectfully submitted,

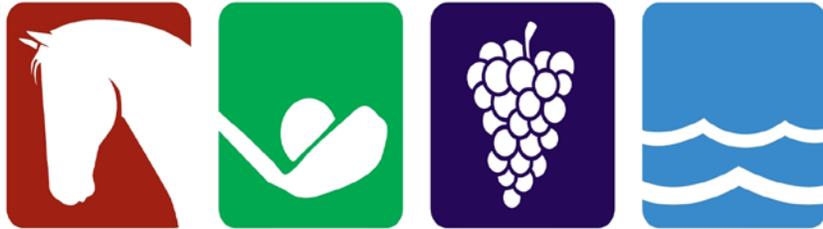
*Rodney A. Hathaway*

Rodney A. Hathaway  
County Administrator



# New Kent

C O U N T Y • V I R G I N I A



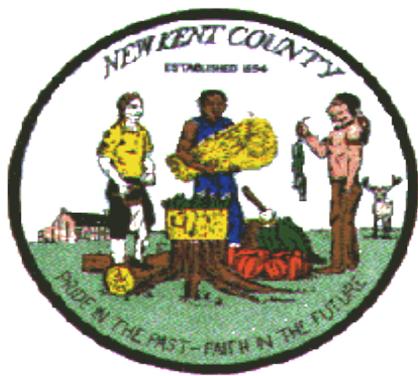
A GREAT PLACE TO GROW

## FISCAL YEAR 2014-15 ADOPTED BUDGET

---

### Section C

### Revenues



**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
REVENUE SUMMARY TOTALS BY FUND**

Fund	Department	Actual Revenues		FY14 Actual As of 11/25/13	FY14 Adopted Budget	FY15 Department Request	FY15 Adopted Budget	FY15 vs FY14 Increase (Decrease)	% Incr/(Decr)
		FY12	FY13						
<b>REVENUE SUMMARY - GOVERNMENTAL FUNDS</b>									
FUND - 001	GENERAL FUND	\$ 35,017,625	\$34,983,054	\$ 13,610,790	\$35,300,929	\$ 36,346,168	\$ 36,091,786	\$ 790,857	2.2%
FUND - 002	SOCIAL SERVICES	1,248,116	1,051,607	362,840	1,346,234	1,337,929	1,334,836	(11,398)	-0.8%
FUND - 003	SCHOOL CAPITAL FUND								100%
FUND - 006	GRANTS								100%
FUND - 007	CAPITAL IMPROVEMENTS FUND	5,338,572	3,064,083	55,629	7,730,091	9,600,432	9,377,432	1,647,341	21.3%
FUND - 008	HUMAN SERVICES FUND (CSA/VJCCCA)	661,142	915,267	199,810	1,737,101	1,736,248	1,736,248	(853)	0.0%
FUND - 009	VIRGINIA WIRELESS E-911	40,847	98,065	9,991	129,642	46,699	46,699	(82,943)	-64.0%
FUND - 015	LITTER FUND								100%
FUND - 040	DEBT SERVICE FUND	5,392,186	5,356,270	-	6,070,393	6,181,466	6,143,332	72,939	1.2%
FUND - 097	AIRPORT FUND	543,560	585,942	209,279	324,233	1,750,229	1,749,949	1,425,716	439.7%
FUND - 205	SCHOOLS (INCLUDES FOOD SERVICE)	25,873,695			27,464,244		28,404,281	940,037	3.4%
FUND - 800	COMPUTER FUND	71,995	200,100	-	165,100	124,200	124,200	(40,900)	-24.8%
TOTAL BUDGET-TRANSFERS INCLUDED		74,187,738	46,254,388	14,448,339	80,267,967	57,123,371	85,008,763	4,740,796	5.9%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(19,931,003)	(20,428,318)	(20,201,655)	(270,652)	1.4%
TOTAL - GOVERNMENTAL FUNDS					60,336,964	36,695,053	64,807,108	4,470,144	7.4%
<b>REVENUE SUMMARY - ENTERPRISE FUNDS</b>									
FUND - 098	PUBLIC UTILITY FUND	3,844,479	3,543,252	1,157,554	5,548,902	4,407,893	4,417,791	(1,131,111)	-20.4%
FUND - 198	BOTTOMS BRIDGE SERVICE DISTRICT	707,954	1,018,675	245,947	1,084,253	1,085,182	1,085,182	929	0.1%
TOTAL BUDGET-TRANSFERS INCLUDED		4,552,433	4,561,927	1,403,501	6,633,155	5,493,075	5,502,973	(1,130,182)	-17.0%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(475,878)	(321,832)	(321,832)	154,046	-32.4%
TOTAL - ENTERPRISE FUNDS					6,157,277	5,171,243	5,181,141	(976,136)	-15.9%
TOTAL FUNDS - TRANSFERS INCLUDED					86,901,122	62,616,446	90,511,736	3,610,614	4.2%
TOTAL INTERFUND TRANSFERS (GOVERNMENTAL & ENTERPRISE FUNDS)					(20,406,881)	(20,750,150)	(20,523,487)	(116,606)	0.6%
TOTAL FUNDS - TRANSFERS EXCLUDED					\$66,494,241	\$ 41,866,296	\$ 69,988,249	\$ 3,494,008	5.3%

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 13 Adopted	FY 14 Adopted	FY 15 Adopted
<b>General Fund</b>			
<b>General Governmental Administration</b>			
Real Estate	\$ 18,204,685	\$ 19,215,066	\$ 20,205,183
Public Service	685,549	935,848	1,004,993
Personal Property	3,826,128	4,181,664	4,173,120
Machinery & Tools	6,154	6,511	8,000
Penalties & Interest	260,000	270,000	290,000
Total	<u>22,982,516</u>	<u>24,609,089</u>	<u>25,681,296</u>
<b>Other Local Taxes</b>			
Local Sales & Use Tax	1,080,000	1,185,718	1,264,000
Utility Tax	821,000	815,000	827,000
Business License & Consumption	687,000	729,050	739,000
Franchise License Tax-Cable	6,400	6,400	6,900
Vehicle Registration	494,000	502,000	510,000
Bank Stock	23,000	12,000	8,800
Recordation	255,000	276,660	295,000
Admissions Tax	3,900	4,200	4,200
Lodging Tax	12,300	15,000	15,500
Meals Tax (Reclassified to Gen Fund FY12)	567,000	639,822	680,000
Total	<u>3,949,600</u>	<u>4,185,850</u>	<u>4,350,400</u>
<b>Licenses, Permits and Fees</b>			
Animal License	23,000	23,000	23,000
Permits and Fees	270,598	299,370	364,580
Total	<u>293,598</u>	<u>322,370</u>	<u>387,580</u>
<b>Fines and Forfeitures</b>			
Fines and Forfeitures	226,500	241,500	245,500
Total	<u>226,500</u>	<u>241,500</u>	<u>245,500</u>
<b>Revenues from Use of Money/Property</b>			
Investment Income	333,157	290,587	270,000
Rental of Property	263,000	255,208	256,058
Total	<u>596,157</u>	<u>545,795</u>	<u>526,058</u>
<b>Charges for Services</b>			
Court Fees	95,550	95,654	100,254
Commonwealth Attorney	930	1,000	1,600
Reimbursable Costs-Circuit Court	59,519	61,373	61,454
Fire Recoveries	375,800	401,900	371,853
Animal Protection -Boarding	3,000	2,500	1,500

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

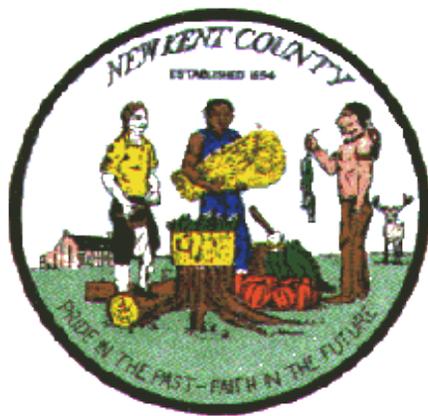
<b>Fund/Function/Department</b>	<b>FY 13 Adopted</b>	<b>FY 14 Adopted</b>	<b>FY 15 Adopted</b>
OTB and Parks & Recreation Programs	743,200	719,000	275,000
Sale of Maps	1,500	1,500	1,500
Transfer Station Revenue	43,775	52,475	51,820
<b>Total</b>	<b>1,323,274</b>	<b>1,335,402</b>	<b>864,981</b>
<b>Miscellaneous</b>			
Miscellaneous	18,100	16,500	41,000
<b>Total</b>	<b>18,100</b>	<b>16,500</b>	<b>41,000</b>
<b>Recovered Costs</b>			
Recovered Costs	14,162	16,412	16,391
Insurance Recoveries	-	-	-
<b>Total</b>	<b>14,162</b>	<b>16,412</b>	<b>16,391</b>
<b>Revenue from the Commonwealth</b>			
PPTRA & Misc State Revenues	2,385,883	2,365,249	2,382,083
Commonwealth Attorney Shared Cost	214,877	223,665	223,665
Sheriff Shared Costs	849,271	862,450	862,450
Commissioner of Revenue	84,992	88,298	88,298
Treasurer	80,371	81,214	81,214
Registrar	39,502	40,000	35,000
Clerk of Court	186,653	216,197	216,197
Police/Fire Grants	88,787	89,664	89,673
<b>Total</b>	<b>3,930,336</b>	<b>3,966,737</b>	<b>3,978,580</b>
<b>Revenues from the Federal Government</b>			
VDEM Grants	150,000	61,274	-
<b>Total</b>	<b>150,000</b>	<b>61,274</b>	<b>-</b>
<b>Transfers</b>			
From Meals Tax Fund	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Fund</b>	<b>33,484,243</b>	<b>35,300,929</b>	<b>36,091,786</b>
<b>Other Governmental Funds</b>			
Social Services	825,902	873,064	964,531
Capital Projects	2,404,439	7,730,091	9,377,432
Human Services - CSA / VJCCCA	842,532	911,075	911,335

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 13 Adopted	FY 14 Adopted	FY 15 Adopted
Virginia Wireless E911	200,522	52,111	46,699
Debt Service	300,000	300,000	300,000
Airport	826,989	240,045	1,665,639
Computer Replacement	-	-	-
<b>Total Other Governmental Funds</b>	<b>5,400,384</b>	<b>10,106,386</b>	<b>13,265,636</b>
<b><u>Component Unit School Board</u></b>			
Miscellaneous	152,500	194,500	209,500
Commonwealth of Virginia	12,045,586	12,808,419	13,331,872
Federal	1,193,533	974,630	1,124,630
School Food Service	902,895	952,100	783,684
<b>Total Component Unit School Board</b>	<b>14,294,514</b>	<b>14,929,649</b>	<b>15,449,686</b>
<b>Total Governmental Funds - Transfers Eliminated</b>	<b>53,179,141</b>	<b>60,336,964</b>	<b>64,807,108</b>
<b><u>Enterprise Funds</u></b>			
Public Utility	4,917,080	5,548,902	4,417,791
Bottoms Bridge Service District	479,300	608,375	763,350
<b>Total Enterprise Funds</b>	<b>5,396,380</b>	<b>6,157,277</b>	<b>5,181,141</b>
<b>Total Funds - Excluding Transfers</b>	<b>58,575,521</b>	<b>66,494,241</b>	<b>69,988,249</b>
<b><u>Add Back Eliminated Transfers:</u></b>			
<b>General Fund</b>			
Transfer to School Fund	11,734,595	12,534,595	12,954,595
Transfer to Debt Service	5,336,804	5,285,842	5,302,610
Transfer to Debt Service - School Construction Reserve	-	465,085	486,136
Transfer to Debt Service-FY17 Reserve	-	-	54,586
Transfer to Human Services (CSA)	770,104	826,026	824,913
Transfer to Social Services	435,123	469,605	366,740
Transfer to Airport - Operations	31,675	34,188	25,143
<b>Capital Fund</b>			
Transfer to Computer Fund	200,100	165,100	124,200
Transfer to Airport - Capital	27,076	50,000	59,167
Transfer to VA Wireless Fund-Grant Match	-	77,531	-
Transfer to Social Services-Vehicle	-	3,565	3,565
<b>Airport</b>			
Transfer to Debt Service	19,466	19,466	-

**COUNTY OF NEW KENT**  
**FISCAL YEAR 2014-15 ADOPTED BUDGET**  
**REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 13 Adopted	FY 14 Adopted	FY 15 Adopted
Public Utility			
Transfer to Bottoms Bridge Servcie District	639,202	475,878	321,832
Total Transfers	<u>19,194,145</u>	<u>20,406,881</u>	<u>20,523,487</u>
Total Funds - Including Transfers	<u><u>\$ 77,769,666</u></u>	<u><u>\$ 86,901,122</u></u>	<u><u>\$ 90,511,736</u></u>



## 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. Real estate and personal property tax bills are mailed in October and reflect a due date of December 5<sup>th</sup>.

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 2012 general reassessment became effective on January 1, 2012, and resulted in an average decrease in property values of 17.82%. The decrease is directly related to the downturn in the economy and resulting collapse of the housing market. The 2014 reassessment resulted in a 6.63% increase in net taxable property values.

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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Real Estate Tax	\$19,215,066	\$20,205,183	\$990,117	5.2%
Public Service	935,848	1,004,993	69,145	7.4%
Personal Property Tax	4,135,924	4,126,173	(9,751)	(0.2)%
Mobile Home	36,714	39,048	2,334	6.4%
Airplane	9,026	7,899	(1,127)	(12.5)%
Machinery & Tools	6,511	8,000	1,489	22.8%
Penalties & Interest	270,000	290,000	20,000	7.4%
<b>Total Property Taxes</b>	<b>\$24,609,089</b>	<b>\$25,681,296</b>	<b>\$1,072,207</b>	<b>4.4%</b>

### Budget Comments:

1. **Real Estate Taxes** - The most recent general reassessment for real estate became effective on January 1, 2014, and reflects an average increase in property values of 6.63 percent. When compared to last year, real estate tax revenues are estimated to increase a total of \$990,117, which equates to a 5.2% increase. Overall, this increase is primarily the result of new construction in the County, as real estate values on existing homes continue to remain relatively weak. The \$990,117 estimate consists of a \$1,010,117 increase in estimated current year tax collections, and a \$20,000 decrease in delinquent tax revenues. The increase in assessments resulted in an equalized tax rate of \$0.84 per \$100 of assessed value, which is \$0.01 below the FY14 rate of \$0.85. The Board of Supervisors adopted the equalized rate of \$0.84. The equalized tax rate of \$0.84 approximates revenues billed for calendar year 2013; thereby, leaving individual real estate bills basically unchanged. Public service corporation real estate tax revenues are projected to increase \$69,310, or 7.4%.
2. **Personal Property Taxes** – Personal property taxes are estimated to decrease \$9,751, which contrast to the FY 14 increase of \$349,148.
3. **Penalties & Interest** – The \$20,000 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** - Current year collection rates for real estate and personal property are in line with prior year results for the same period; and therefore, we feel confident that the FY15 estimates 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 sale and meal 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 4.3% state sales and use tax. The Virginia Department of Taxation remits 1% share of 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 and Communication 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 consumer 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. Communication taxes are classified as State revenues on the County's financial statement.

### 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.)

# General Fund

## Bank Stock Taxes

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

## 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Local Sales Tax	\$1,185,718	\$1,264,000	\$78,282	6.6%
Communication Sales Tax	615,000	615,000	--	0.0%
Consumer Utility Tax	200,000	212,000	12,000	6.0%
Business License Tax	667,050	672,000	4,950	0.7%
Consumption Utility Tax	62,000	67,000	5,000	8.1%
Franchise Fee - Cable TV	6,400	6,900	500	7.8%
Vehicle Registration Fees	502,000	510,000	8,000	1.6%
Bank Stock Taxes	12,000	8,800	(3,200)	(26.7)%
Recordation Tax – Local Option	276,660	295,000	18,340	6.6%
Admissions Tax	4,200	4,200	--	0.0%
Lodging Tax	15,000	15,500	500	3.3%
Meals Tax	639,822	680,000	40,178	6.3%
<b>Total Other Local Taxes</b>	<b>\$4,185,850</b>	<b>\$4,350,400</b>	<b>\$164,550</b>	<b>3.9%</b>

## General Fund

---

### *Budget Comments:*

1. **Sales and Use Tax** – The FY15 increase of \$78,282 reflects current and prior 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 as the County adds housing developments and population.
2. **Cable Television Franchise Taxes** – Taxes remitted to the County continue to increase as Cox Cable continues to expand its service area.
3. **Business License Tax** – 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. Actual FY15 revenues may exceed the estimate depending on the completion of several planned retail projects with the County.
4. **Vehicle Registration Fees** – Reflects actual current and prior billings at a 94% collection rate. The \$8,000 increase also reflects continued 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 FY15 increase of \$40,178 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Animal Licenses	\$23,000	\$23,000	\$ --	0.0%
Permits and Other Licenses	299,370	364,580	65,210	21.8%
<b>Total - Permits, Fees &amp; Licenses</b>	<b>\$322,370</b>	<b>\$387,580</b>	<b>\$65,210</b>	<b>20.2%</b>

### 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 continues to increase, and therefore, a 21.8% growth factor was applied to FY15 revenue estimate based on current year activity.

## General Fund

### *Fines and Forfeitures*

This budget reflects revenues 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 receipts and current fiscal year collections.

#### **Fines and Forfeitures Revenue Summary**

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Fines and Forfeitures	\$241,500	\$245,500	\$4,000	1.7%

### **Budget Comment:**

**Traffic Fines** - The 2012 General Assembly passed legislation which requires local governments to deposit funds collected from traffic fines with the Treasurer of Virginia. The Commonwealth remits these funds back to local governments the following month. Prior this change, funds were deposited with the local Treasurer and were immediately available to the County for expenditure. The above FY15 estimate reflects current and prior year activity.

# 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, the New Kent Department of Social Services, CSA, Quin Rivers, and Bay Transit. This will be the sixth 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Revenue from Use of Money	\$290,587	\$270,000	(\$20,587)	(7.1)%
Revenue from Use of Property	255,208	256,058	850	0.3%
<b>Total - Use of Money &amp; Property</b>	<b>\$545,795</b>	<b>\$526,058</b>	<b>(\$19,737)</b>	<b>(3.6)%</b>

### **Budget Comments:**

1. **Investment Income** - The FY15 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** – There were no significant changes in this revenue category.

## General Fund

---

### *Charges for Services*

Charges for services include all revenues collected by various County offices and for programs operated by New Kent County. Prior to FY15, the major sources of revenue included off track betting (OTB) proceeds from Colonial Downs and programs offered by the Parks and Recreation Department. As indicated below, FY15 OTB revenues are expected to be adversely impacted by a contractual impasse.

### 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. Prior to FY10, localities retained two-thirds of the fees and the Commonwealth received one-third. Beginning in FY10, two-thirds of the fees collected are distributed 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, Charles City and King & Queen. Juror compensation (1107, 1108 & 1109) are excluded from the reimbursement computation. The off-setting expenditures for this revenue estimate can be found in the general fund Circuit Court Judge budget, department 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 programs, to remain very popular with County residents.

### 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, which has negatively impacted attendance at the track.

In January 2014, revenue from OTB activity was adversely impacted by an impasse in contract negotiations between Colonial Downs and the Virginia Horsemen's Benevolent and Protective Association. The impasse resulted in the shutdown of OTB activity related to thoroughbred racing in accordance with State law. In response to this development and a lack of progress between the two parties regarding contract negotiations, the County eliminated \$402,200 of OTB revenue (100%) from the FY 2015 budget.

# General Fund

## Charges for Fire & Rescue Services

New Kent County implemented a Fire-Rescue Cost Recovery program in FY08. 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.

### Charges for Services Revenue Summary

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Excess Fees of Clerk	\$15,000	\$16,000	\$1,000	6.7%
Courthouse Security Funding	75,000	75,000	--	0.0%
Reimbursable Costs - Cir Court	61,373	61,454	81	0.1%
Recreation Fees	272,500	275,000	2,500	0.9%
OTB and Live Track Proceeds	446,500	--	(446,500)	(100.0)%
Animal Protection - Boarding	2,500	1,500	(1,000)	(40.0)%
Fire & Rescue	401,900	371,853	(30,047)	(7.5)%
Other	60,629	64,174	3,545	5.8%
<b>Total Charges for Services</b>	<b>\$1,335,402</b>	<b>\$864,981</b>	<b>(\$470,421)</b>	<b>(35.2)%</b>

### Budget Comments:

1. **Excess Fees of Clerk** - The FY15 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 FY15 of 446,500 is directly related to a contract impasse between Colonial Downs and the Virginia Horsemen's Benevolent and Protective Association. The impasse resulted in the shutdown of OTB activity related to thoroughbred racing in accordance with State law. In response to this development and a lack of progress between the two parties regarding contract negotiations, the County eliminated \$402,200 of OTB revenue from the FY 2015 budget. Over the years, track attendance and County revenue from track operations has been adversely impacted by a weak economy and a reduction in disposable income.
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 revenue 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Total Miscellaneous	\$16,500	\$41,000	\$24,500	148.5%

**Budget Comment:**

The increase includes \$15,000 for administrative charges, \$15,000 for charge card fees, \$9,000 for DMV fees and \$2,000 for document reproduction.

# General Fund

## *Recovered Costs*

The County is reimbursed for such items as the 9<sup>th</sup> 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 9<sup>th</sup> District Juvenile 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Miscellaneous Recoveries	\$1,000	\$500	(\$500)	(50.0)%
9th District Juvenile Court	15,412	15,891	479	3.1%
<b>Total</b>	<b>\$16,412</b>	<b>\$16,391</b>	<b>(\$21)</b>	<b>(0.1)%</b>

### **Budget Comment:**

**Miscellaneous Revenues** –Insurance recoveries and other recoveries are appropriated as received during the fiscal year.



# 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 instances 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.

### Transfers-In

No transfers to the General Fund are budgeted for FY15

## **Revenue from the Commonwealth & Transfers In Revenue Summary**

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Constitutional Officers	\$1,471,824	\$1,471,824	\$--	0.0%
Other Categorical Aid	129,664	124,673	(4,991)	(3.8)%
Non-Categorical Aid	147,366	164,200	16,834	11.4%
Car Tax Reimbursement	2,217,883	2,217,883	--	0.0%
<b>Total State Revenue</b>	<b>\$3,966,737</b>	<b>\$3,978,580</b>	<b>\$11,843</b>	<b>0.3%</b>

## General Fund

---

### *Budget Comment:*

1. **Constitutional Officers** – At the time the FY15 budget was adopted, the General Assembly and Governor had not come to terms on a state budget, and therefore, revenue estimates for constitutional office operations were not available. The County decided to leave FY15 revenue estimates unchanged from FY14.
2. **Other Categorical Aid** – The \$124,673 total reflects grants and financial assistance relative to Domestic Violence, Witness Assistance, Commission for the Arts and County Registrar. The annual financial assistance estimate for the Registrar reflects a \$5,000 reduction.
3. **Non-Categorical Aid** – Most of this \$16,834 increase is related to a \$12,634 increase for recordation tax, which continues to demonstrate solid growth.

# General Fund

## *Federal Revenues*

This budget accounts 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. The County is now responsible for 100% of the salary and benefit costs related to these six Firefighters, as the grant funding has expired. For FY15 the County applied for another SAFER grant for two additional Firefighters, but this grant was not funded.

The County anticipates receipt of additional grants during FY15 but does not reflect related totals in the budget given uncertainty regarding award dates and amounts. These grants will be appropriated as awarded.

### **Revenue from the Federal Government Revenue Summary**

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
USDHS-FEMA Safer Grant-Fire/Rescue	\$61,274	\$ --	(\$61,274)	(100.0)%
<b>Total Revenue - Federal</b>	<b>\$61,274</b>	<b>\$ --</b>	<b>(\$61,274)</b>	<b>(100.0)%</b>

### **Budget Comment:**

No new grants were budgeted. Grants will be appropriated as received.



## 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 \$1,334,836, which is a decrease of \$11,398 from FY14 total of \$1,346,234. The local appropriation for social services operations and programs totals \$366,740 for FY14, which is approximately 27.5% of the total Social Services budget. The projected revenues from the Commonwealth and Federal government total \$964,531, which reflects an increase of \$91,467 over the current year budget of \$873,064.

### Social Services Revenue Summary

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Est. Revenue – State & Federal	\$873,064	\$964,531	\$91,467	10.5%
Transfer from General Fund	473,170	370,305	(102,865)	(21.7)%
<b>Total Revenue</b>	<b>\$1,346,234</b>	<b>\$1,334,836</b>	<b>(\$11,398)</b>	<b>(0.8)%</b>

#### **Budget Comment:**

The DSS FY15 Budget totals \$1,334,836, which equates to an \$11,398 decrease when compared to the current year budget of \$1,346,234. The \$11,398 decrease reflects an \$8,451 decline in administration and a \$2,947 decline in programs. The \$8,451 decline in administration is primarily related to benefit savings resulting from reclassifying a position from full-time to part-time. As reflected in the schedule above, the FY15 transfer to DSS is estimated to decline \$102,865 due to additional State funding of \$91,467 resulting from a new funding formula.

# 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
State Reimbursement	\$911,075	\$911,335	\$260	0.0%
Transfer from General Fund	805,526	804,413	(1,113)	(0.1)%
Transfer from GF, VJCCCA	20,500	20,500	--	0.0%
<b>Total</b>	<b>\$1,737,101</b>	<b>\$1,736,248</b>	<b>(\$853)</b>	<b>0.0%</b>

### **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. 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 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Virginia E-911 Wireless - State	\$129,642	\$46,699	(\$82,943)	(64.0)%

#### **Budget Comment:**

The \$82,943 reduction is primarily due to a FY14 one-time grant totaling \$77,531.

# Airport Fund

The Airport Fund budget is supported by local, state and federal funding. The \$1,425,716 increase is directly related to the capital projects that will be 98% grant funded. Fuel sales are a function of the overall economy and market prices; whereas, the reduction in state and federal funding is related to major capital projects that are grant funded.

## Airport Fund Revenue Summary

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Fuel Sales	\$135,325	\$107,750	(\$27,575)	(20.4)%
Hangar Rental	78,000	80,000	2,000	2.6%
Airport Business Center Rent	8,000	1,200	(6,800)	(85.0)%
Local Fees and Donations	15,220	14,022	(1,198)	(7.9)%
Department of Aviation	3,500	150,167	146,667	4190.5%
Federal Aviation Agency	--	1,312,500	1,312,500	100.0%
Transfer from General Fund	34,188	25,143	(9,045)	(26.5)%
Transfer from Capital Fund	50,000	59,167	9,167	18.3%
<b>Total</b>	<b>\$324,233</b>	<b>\$1,749,949</b>	<b>\$1,425,716</b>	<b>439.7%</b>

### Budget Comment:

The County's operating contribution to the Airport has declined for the last several years. The FY15 contribution decrease is related to the June 2014 early retirement of airport debt. The revenue increase is directly related to state and federal funding for capital projects.

Fiscal Year	Actual & Budgeted Transfer Amounts
FY 2010 – Actual	\$64,775
FY 2011 – Actual	\$63,851
FY 2012 – Actual	\$45,414
FY 2013 – Actual	\$0.00
FY 2014 – Budget	\$34,188
FY 2015 - Budget	\$25,143

# Computer Replacement Fund

The Computer Replacement Fund was established to ensure that computer replacements are based on established policies and procedures, with the goals of:

- Establishing minimum standards for technology replacements
- Provide an annual review process to evaluate technology needs and opportunities
- Promoting a cost effective approach for the procurement of technology updates and equipment replacements
- Enhancing staff productivity
- Equipping staff with computer equipment that is compliant with industry hardware and software standards

The Department of Information Technology is charged with maintaining a replacement schedule for each County department. During the annual Capital Improvement Plan budget 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). The County Administrator reviews computer and technology needs with Department Heads during the annual budget process.

### Computer Fund Revenue Summary

	FY 14 Adopted Budget	FY 15 Adopted Budget	Dollar Change	Percent Change
Transfer – From Capital Fund	\$165,100	\$124,200	(\$40,900)	(24.8)%

**Budget Comment:**

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

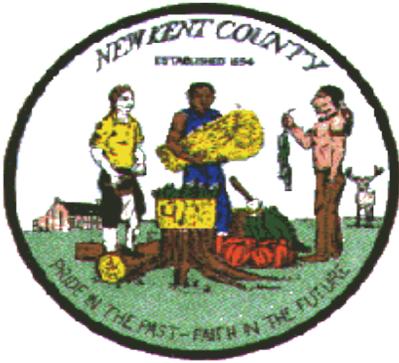


## FISCAL YEAR 2014-15 ADOPTED BUDGET

---

### Section D

### Expenditure Budgets



**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
EXPENDITURE SUMMARY TOTALS BY FUND**

Fund	Department	Actual Expenditures		FY14 Actual As of 11/25/13	FY14 Adopted Budget	FY15 Department Request	FY15 Adopted Budget	FY15 vs FY14 Increase (Decrease)	% Incr/(Decr)	
		FY12	FY13							
<b>EXPENDITURE SUMMARY - GOVERNMENTAL FUNDS:</b>										
FUND - 001	GENERAL FUND	34,063,944	35,006,625	7,849,589	35,300,929	36,590,365	36,091,786	790,857	2.2%	
FUND - 002	SOCIAL SERVICES	1,242,112	1,045,937	450,128	1,346,234	1,337,929	1,334,836	(11,398)	-0.8%	
FUND - 003	SCHOOL CAPITAL FUND								100%	
FUND - 006	GRANTS								100%	
FUND - 007	CAPITAL IMPROVEMENTS FUND	2,754,741	3,212,868	1,491,126	7,730,091	9,600,432	9,377,432	1,647,341	21.3%	
FUND - 008	HUMAN SERVICES FUND (CSA/VJCCCA)	739,344	915,268	223,003	1,737,101	1,736,248	1,736,248	(853)	0.0%	
FUND - 009	VIRGINIA WIRELESS E-911	49,019	96,109	17,455	129,642	46,699	46,699	(82,943)	-64.0%	
FUND - 015	LITTER FUND								100%	
FUND - 040	DEBT SERVICE FUND	5,691,375	5,665,261	2,284,184	6,070,393	6,181,466	6,143,332	72,939	1.2%	
FUND - 097	AIRPORT FUND	319,558	799,026	372,668	324,233	1,750,229	1,749,949	1,425,716	439.7%	
FUND - 205	SCHOOLS (INCLUDES FOOD SERVICE)	25,905,924			27,464,244		28,404,281	940,037	3.4%	
FUND - 800	COMPUTER FUND	98,614	122,538	31,608	165,100	124,200	124,200	(40,900)	-24.8%	
TOTAL COUNTY BUDGET-TRANSFERS INCLUDED		70,864,631	46,863,632	12,719,761	80,267,967	57,367,568	85,008,763	4,740,796	5.9%	
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(19,931,003)	(20,428,318)	(20,201,655)	(270,652)	1.4%	
TOTAL ADVERTISED BUDGET - GOVERNMENTAL FUNDS					60,336,964	36,939,250	64,807,108	4,470,144	7.4%	
<b>EXPENDITURE SUMMARY - ENTERPRISE FUNDS</b>										
FUND - 098	PUBLIC UTILITY FUND	3,587,521	4,637,392	1,467,906	5,548,902	4,407,893	4,417,791	(1,131,111)	-20.4%	
FUND - 198	BOTTOMS BRIDGE SERVICE DISTRICT	707,953	699,692	776,327	1,084,253	1,085,182	1,085,182	929	0.1%	
TOTAL BUDGET-TRANSFERS INCLUDED		4,295,474	5,337,084	2,244,233	6,633,155	5,493,075	5,502,973	(1,130,182)	-17.0%	
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(475,878)	(321,832)	(321,832)	154,046	-32.4%	
TOTAL ADVERTISED BUDGET - ENTERPRISE FUNDS					6,157,277	5,171,243	5,181,141	(976,136)	-15.9%	
TOTAL FUNDS - TRANSFERS INCLUDED						86,901,122	62,860,643	90,511,736	3,610,614	4.2%
TOTAL INTERFUND TRANSFERS (GOVERNMENTAL & ENTERPRISE FUNDS)						(20,406,881)	(20,750,150)	(20,523,487)	(116,606)	0.6%
TOTAL FUNDS - TRANSFERS EXCLUDED						66,494,241	42,110,493	69,988,249	3,494,008	5.3%

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 13 Adopted	FY 14 Adopted	FY 15 Adopted
<b><u>General Fund</u></b>			
<b><u>General Government Administration</u></b>			
Board of Supervisors	\$ 96,840	\$ 96,817	\$ 94,052
Clerk of Board	438,849	429,099	350,211
County Attorney	264,997	209,317	209,061
Human Resources	153,959	182,299	188,247
Commissioner of the Revenue	475,385	510,114	549,179
Treasurer	346,237	355,013	378,815
Financial Services	532,600	535,944	545,242
Information Technology	409,133	416,269	524,472
Central Purchasing	209,948	214,521	220,024
Board of Equalization	75	9,114	-
Electoral Board	7,874	8,368	8,368
Registrar	152,734	183,151	188,917
Receptionist / Switchboard	25,679	26,185	26,185
Total	3,114,310	3,176,211	3,282,773
<b><u>Judicial Administration</u></b>			
Circuit Court Judge	84,272	86,219	85,887
General District Court	16,155	16,155	16,155
Magistrate	1,146	1,146	1,146
Juvenile & Domestic Court	6,325	6,475	6,625
Clerk of Circuit Court	332,573	336,158	336,469
Sheriff - Courts	529,993	571,936	595,075
Victim Witness Assistance	47,433	50,474	50,404
Commonwealth's Attorney	359,033	373,310	377,494
Total	1,376,930	1,441,873	1,469,255
<b><u>Public Safety</u></b>			
Sheriff - Public Safety	2,205,513	2,417,949	2,462,293
Confinement of Prisoners	747,500	826,000	806,000
Building Development	349,330	358,405	362,476
E-911 Systems	550,802	551,973	579,609
Communication Systems-Public Safety	295,457	313,743	228,842
Ambulance & Rescue Services	2,600	1,800	2,100
Forrest Fire Service	7,179	7,208	7,208
Fire & Emergency Services	2,309,902	2,405,047	2,541,267
Correction & Detention	11,471	11,916	13,665
Court Services Unit	159,168	163,623	145,483
Animal Protection	244,427	251,958	256,535
Total	6,883,349	7,309,622	7,405,478

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 13 Adopted	FY 14 Adopted	FY 15 Adopted
<b><u>Public Works</u></b>			
Refuse Collection	830,605	711,000	716,283
Building & Grounds	750,515	800,958	791,515
Total	1,581,120	1,511,958	1,507,798
<b><u>Health &amp; Welfare</u></b>			
Supplement To Health Department	180,712	190,362	199,334
Henrico Mental Health Service	97,645	97,645	100,574
Area Agency On Aging	4,083	4,083	4,083
Meals On Wheels	3,500	3,500	4,000
Agency Donations	88,782	88,782	89,082
Total	374,722	384,372	397,073
<b><u>Education</u></b>			
Community Colleges	4,394	4,394	8,596
Total	4,394	4,394	8,596
<b><u>Parks, Cultural &amp; Recreation</u></b>			
Parks & Recreation	196,925	224,251	227,734
Recreation Programs	305,527	302,279	301,606
Cultural Enrichment	-	5,000	8,000
Fine Arts	9,000	9,000	9,000
Library Appropriation	189,466	209,466	209,466
Total	700,918	749,996	755,806
<b><u>Environmental Management</u></b>			
Environmental	202,403	223,464	266,658
Extension Office	55,549	56,585	56,585
Soil And Water Conservation	15,000	12,000	12,000
Wetland Board	3,840	4,640	4,640
Agricultural And Forrestral	-	8,350	9,850
Total	276,792	305,039	349,733
<b><u>Community Development</u></b>			
Community Development-Administration	57,087	60,802	163,266
Planning	239,096	236,945	233,700
Economic Development	154,152	165,638	165,854
Planning Commission	35,157	35,679	34,856
Board Of Zoning Appeals	2,200	2,200	2,200
Historic Commission	675	725	675
Total	488,367	501,989	600,551

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 13 Adopted	FY 14 Adopted	FY 15 Adopted
<u>Reserve for Contingency</u>			
Reserved for Contingency	375,040	300,134	300,000
Total	<u>375,040</u>	<u>300,134</u>	<u>300,000</u>
<b>Total General Fund</b>	<b><u>15,175,942</u></b>	<b><u>15,685,588</u></b>	<b><u>16,077,063</u></b>
<u>Other Governmental Funds</u>			
Social Services	1,261,025	1,346,234	1,334,836
Capital Projects	2,177,263	7,433,895	9,190,500
Human Services - CSA / VJCCCA	1,612,636	1,737,101	1,736,248
Virginia Wireless E911	200,522	129,642	46,699
Debt Service	5,656,270	6,070,393	6,143,332
Airport	866,274	304,767	1,749,949
Computer Replacement	200,100	165,100	124,200
<b>Total Other Governmental Funds</b>	<b><u>11,974,090</u></b>	<b><u>17,187,132</u></b>	<b><u>20,325,764</u></b>
<u>Component Unit School Board Funds</u>			
School Fund	23,788,026	25,387,746	26,320,958
School Textbook Fund	144,655	149,768	160,261
School Grant Fund - Federal	1,193,533	974,630	974,630
School Food Service	902,895	952,100	948,432
<b>Total Component Unit School Board</b>	<b><u>26,029,109</u></b>	<b><u>27,464,244</u></b>	<b><u>28,404,281</u></b>
<b>Total Governmental Funds - Transfers Eliminated</b>	<b><u><u>53,179,141</u></u></b>	<b><u><u>60,336,964</u></u></b>	<b><u><u>64,807,108</u></u></b>
<u>Enterprise Funds</u>			
Public Utility	4,277,878	5,073,024	4,095,959
Bottoms Bridge Service District	1,118,502	1,084,253	1,085,182
<b>Total Enterprise Funds</b>	<b><u>5,396,380</u></b>	<b><u>6,157,277</u></b>	<b><u>5,181,141</u></b>
<b>Total Funds - Transfers Eliminated</b>	<b><u>58,575,521</u></b>	<b><u>66,494,241</u></b>	<b><u>69,988,249</u></b>

COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT

Fund/Function/Department	FY 13 Adopted	FY 14 Adopted	FY 15 Adopted
<b><u>Add Back Eliminated Transfers:</u></b>			
General Fund			
Transfer To Schools	11,734,595	12,534,595	12,954,595
Transfer to Debt Service	5,336,804	5,285,842	5,302,610
Transfer to Debt Service-FY17 Reserve	-	-	54,586
Transfer to CSA	770,104	826,026	824,913
Transfer to Debt Service	-	465,085	486,136
Transfer to Airport	31,675	34,188	25,143
Transfer to Socials Services	435,123	469,605	366,740
Capital Projects Fund			
Transfer to Airport-Capital	27,076	50,000	59,167
Transfer to Socials Services-Vehicle	-	3,565	3,565
Transfer to VA Wireless E911-Grant Match	-	77,531	-
Transfer to Computer Fund (Computer Replacement)	200,100	165,100	124,200
Airport Fund			
Transfer to Debt Service - Airport Hanger Loan	19,466	19,466	-
Public Utility			
Transfer to Bottoms Bridge Servcie District	639,202	475,878	321,832
<b>Total Transfers</b>	<b>19,194,145</b>	<b>20,406,881</b>	<b>20,523,487</b>
<b>Total Budget - Transfers Included</b>	<b>\$ 77,769,666</b>	<b>\$ 86,901,122</b>	<b>\$ 90,511,736</b>

# 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 19,500 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$396,079	\$375,265	\$399,944	\$321,856	-19.5%
Operating	17,045	12,738	29,155	28,355	-2.7%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$413,124</b>	<b>\$388,003</b>	<b>\$429,099</b>	<b>\$350,211</b>	<b>-18.4%</b>
Personnel Complement					
Full-time	3	4	4	3	
Part-time	2	0	0	0	

### Budget Highlights:

The FY15 Budget reflects an overall decrease of \$78,888. Of this amount, \$78,088 was related to the elimination of a full-time Assistant County Administrator position. The operating budget decreased \$800 which is related to a reduction in printing costs.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Communicate with the BOS, and execute their vision for the County</li> </ul>	<ul style="list-style-type: none"> <li>Implementation of new County Website.</li> </ul>
<ul style="list-style-type: none"> <li>Promote a business friendly environment within the County</li> </ul>	<ul style="list-style-type: none"> <li>Completed the FY 14 budget which provides additional revenues for the renovation of the Historic High School.</li> </ul>
<ul style="list-style-type: none"> <li>Effectively and efficiently manage the County Government</li> </ul>	<ul style="list-style-type: none"> <li>Improved reporting of Capital Projects to Finance and Administration and focused on project completion and project budget.</li> </ul>
<ul style="list-style-type: none"> <li>Carry out all duties required by law and the Board of Supervisors</li> </ul>	<ul style="list-style-type: none"> <li>Revised County Newsletter to make it a more user-friendly document while reducing production cost.</li> </ul>
<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li>Completed reorganization of County office space to reduce the need for leased space, which will save our taxpayers thousands of dollars.</li> </ul>

# Administration

## Budget Summary: Receptionist

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$25,655	\$23,746	\$26,005	\$26,005	0.0%
Operating	-	-	180	180	0.0%
Capital	-	15	-	--	0.0%
Total Expenditures	\$25,655	\$23,761	\$26,185	\$26,185	0.0%
Personnel Complement					
Full-time					
Part-time	2	2	2	2	

### Budget Highlights:

The FY15 Budget reflects no increase.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Provide assistance to Citizens on a daily basis</li> </ul>	<ul style="list-style-type: none"> <li>Assisted in helping the visiting public</li> </ul>
<ul style="list-style-type: none"> <li>Document citizen inquiries and concerns</li> </ul>	<ul style="list-style-type: none"> <li>Assisted the BOS in assisting citizens attend its meetings.</li> </ul>
<ul style="list-style-type: none"> <li>Answer phones and sort mail daily</li> </ul>	
<ul style="list-style-type: none"> <li>Greet the public and provide assistance during BOS meetings</li> </ul>	

# Administration

## Budget Summary: Reserve for Contingency

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$ -	\$ -	\$ -	\$-	0.0%
Operating	-	-	300,134	300,000	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$ -	\$-	\$300,134	\$300,000	0.0%
Personnel Complement					
Full-time					
Part-time					

### Budget Highlights:

County policy reflects a requirement for a contingency reserve of at least \$300,000. The reserve provides funds for emergencies, economic opportunities, Supervisor initiatives, grants and uncertainties relative to state and federal funding.

# Administration

## Budget Summary: Transfers to Other Funds

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	19,339,892	20,245,231	19,615,341	20,014,723	2.0%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$19,339,892</b>	<b>\$20,245,231</b>	<b>\$19,615,341</b>	<b>\$20,014,723</b>	<b>2.0%</b>
Personnel Complement					
Full-time					
Part-time					

### Budget Highlights:

The \$399,382 increase is related to \$420,000 additional funding for the School Board. Other increases and decreases include the following. The decrease in Social Services was due to additional State funds resulting from a new allocation formula.

Transfer Description	FY14 Adopted	FY15 Adopted	Increase (Decrease)
To School Board	12,534,595	12,954,595	420,000
To Debt Service Fund – Existing Debt	5,285,842	5,302,610	16,768
To Debt Service-FY17 Debt Service *1	--	54,586	54,586
To Debt Service-School Construction *2	465,085	486,136	21,051
To Human Services Fund (CSA)	826,026	824,913	(1,113)
To Airport Fund – Operations	34,188	25,143	(9,045)
To Social Services	469,605	366,740	(102,865)
<b>Totals</b>	<b>\$19,615,341</b>	<b>\$20,014,723</b>	<b>\$399,382</b>

\*1 – FY17 Reserve to offset the use of the Debt Service Fund cash balance

\*2 – In FY14, the BOS set aside \$0.02 of the RE tax rate for future school construction

# Administration

## Budget Summary: Board of Equalization

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$2,942	\$-	\$8,289	\$	-100.0%
Operating	614	-	825		-100.0%
Capital	-	-	-		0.0%
Total Expenditures	\$3,556	\$-	\$9,114	\$	-100.0%
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. For example, the FY14 budget reflects appropriations for BOE meetings that were held in the spring of 2014. The FY16 budget will reflect similar appropriations for meetings that will be held in the spring of 2016.

# 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$62,007	\$63,277	\$63,577	\$63,577	0.0%
Operating	32,561	50,605	33,240	30,475	-8.3%
Capital	-	-	-	-	0.0%
Total Expenditures	\$94,568	\$113,882	\$96,817	\$94,052	-2.9%
Personnel Complement					
Full-time					
Part-time	5	5	5	5	

### Budget Highlights:

The FY15 Budget reflects an overall decrease of \$2,765 or a reduction of 2.9 percent. There were a number of line-item changes that resulted in this net change. There was a \$430 reduction in dues and a \$2,000 reduction in travel. 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. Also attending monthly regional and state meetings of the Virginia Building and Code Officials Association.

## Budget Summary:

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$311,821	\$300,755	\$331,616	\$334,832	1.0%
Operating	25,632	26,471	26,789	27,644	3.2%
Capital	-	-	-	--	0.0%
<b>Total Expenditures</b>	<b>\$337,453</b>	<b>\$327,226</b>	<b>\$358,405</b>	<b>\$362,476</b>	<b>1.1%</b>
Personnel Complement					
Full-time	5	5	5	5	
Part-time					

## Budget Highlights:

Building activity within the County continues to increase, and this increase is reflected in our revenue projections for FY15. The Department's expenditure budget reflects an increase of \$4,071, which includes a \$3,216 increase relative to personnel and an \$855 increase for operations. The \$3,216 personnel increase is related to benefit increases and a one-time salary adjustment for an employee who obtained four certifications.

# Building Development

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>• Provide Code updates through Contractor Meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Held two Code update classes for Contractors through VBCOA Reg. 7</li> </ul>
<ul style="list-style-type: none"> <li>• Provide information to citizens during Building Safety Week</li> </ul>	<ul style="list-style-type: none"> <li>• Ordered and provided pamphlets for Building Safety Week</li> </ul>
<ul style="list-style-type: none"> <li>• Continue to evaluate permit process to streamline</li> </ul>	<ul style="list-style-type: none"> <li>• Issued all completed applications within 4 business days.</li> </ul>
<ul style="list-style-type: none"> <li>• Continue to issue all completed permits within 4 business days</li> </ul>	

## Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Single family dwelling permits issued	175	137	147	160

# 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 9<sup>th</sup> 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$67,000	\$70,406	\$72,459	\$72,127	-0.5%
Operating	10,094	9,274	13,760	13,760	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$77,094	\$79,680	\$86,219	\$85,887	-0.4%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	1	1	1	1	

## Budget Highlights:

There were no major changes with regard to the FY15 budget other than a 7.2% increase in employee health insurance and a reduction in retirement costs.

# 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.

The Clerk’s Office is an essential part of public safety. As the Sheriff’s Office sees an increase in workload, those documents flow to our office. We process and produce the paperwork for the Court to work effectively. The Clerk’s Office collects fines, costs and restitution and distributes these funds accordingly.

We maintain the land records for the County. All deeds, plats and wills are maintained permanently in the Clerk’s Office. Felony records, land disputes, marriage licenses, and divorces are also part of the permanent records. Other records are maintained but some may be destroyed after twenty years and we manage that as well. Helping people to research land records is an important service we provide.

Probate is another area of service that only the Clerk’s Office provides. In most states, a person must petition the Court and go before a judge to probate a will or qualify as an executor; in Virginia, the Clerk does this. Only matters that are in dispute need to be heard and decided by the Judge.

The Clerk’s Office strives to provide the best possible public service with the resources that we have and within the requirements of the law. The variety of work that we do as defined in the Code of Virginia is broad. A typical county resident might come to us for a concealed handgun permit, a copy of a survey, a marriage license, a notary certificate, to probate a will, to record a deed or some sort of lien, to register a fictitious name, to research our land records, to serve as a juror, to have an oath administered or document notarized, or to update the trustee list of a church.

## Budget Summary:

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$263,207	\$272,746	\$279,658	\$279,969	0.1%
Operating	65,940	61,252	56,500	56,500	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$329,147	\$333,998	\$336,158	\$336,469	0.1%
Personnel Complement					
Full-time	4	4	4	4	
Part-time	1	2	2	3	

## Budget Highlights:

In response to the current economic environment, the Clerk of the Circuit Court’s FY15 budget reflects no increase. The office has experienced a significant increase in transactions in the last few years, and has responded by working longer hours and redistributing existing workloads to satisfy existing deadlines.

# Clerk of Circuit Court

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Clean audit</li> </ul>	<ul style="list-style-type: none"> <li>Received a clean audit</li> </ul>
<ul style="list-style-type: none"> <li>Meet increasing demands with limited resources</li> </ul>	<ul style="list-style-type: none"> <li>Met changing public needs as economy changed</li> </ul>
<ul style="list-style-type: none"> <li>Lobby State legislators for financial support</li> </ul>	<ul style="list-style-type: none"> <li>Petitioned for reimbursement of locality expenses for land records approved by the Compensation Board</li> </ul>

## Performance Indicators:

Service	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Criminal	427	442	393	575	480
Civil	202	165	181	177	157
Fiduciary	90	148	165	151	150
Judgments	1040	1157	1125	1120	1049
Land Records	4837	3695	3268	4266	4242
Financing Statements	33	63	49	51	52
Fictitious Names	52	117	104	85	91
Marriage Licenses	110	108	107	121	133
Notaries	78	62	81	75	76
Concealed Weapon Permits	340	187	244	430	545
Restitution checks written	125	184	294	353	358

- The number of criminal cases was the second highest we have had.
- The number of civil cases dropped slightly but was consistent.
- Fiduciary numbers remain high due to foreclosures. Caseload in 2008 was 67.
- Judgments remained high.
- Recordings remained consistent.
- The number of financing statements remained consistent.
- Fictitious names are still being recorded at a much higher rate than they were historically.
- Marriage licenses issued continued to increase.
- Notary qualifications remained steady.
- Concealed weapons permits increased again.
- Restitution checks being written are consistent with last year and still much higher than in the past.

# 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$406,176	\$436,841	\$445,180	\$486,141	9.2%
Operating	56,358	47,659	64,934	57,538	-11.4%
Capital	-	-	-	5,500	100.0%
Total Expenditures	\$462,534	\$484,500	\$510,114	\$549,179	7.7%
Personnel Complement					
Full-time	7	7	7	8	
Part-time					

### Budget Highlights:

In FY14, the office of the Commissioner of Revenue completed reassessment appeals of all classes of taxable real estate totaling 18,961 parcels. In addition, physical inspections, sales verification, and statistical analysis were completed for the 2014 reassessment. Additionally, 31,322 personal property assessments, 1013 new vehicle registrations, 1203 Real estate transfers and 1160 business license were issues

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Completion of 2014 RE appeals</li> </ul>	<ul style="list-style-type: none"> <li>Completion of 2014 Reassessment</li> </ul>
<ul style="list-style-type: none"> <li>2014 Board of Equalization Hearings</li> </ul>	<ul style="list-style-type: none"> <li>Office reorganization to meet future needs and goals</li> </ul>
<ul style="list-style-type: none"> <li>Inspection of 2000 Parcels for 2016 reassessment</li> </ul>	<ul style="list-style-type: none"> <li>Inspection of 2000 parcels for 2014 reassessment</li> </ul>
<ul style="list-style-type: none"> <li>Addition of service district, public water &amp; sewer, CDA and exemption layers to vision.</li> </ul>	<ul style="list-style-type: none"> <li>Revision of website data- adding documentation to assist taxpayers to better understand the reassessment process, property record cards, assessment valuation and sales data</li> </ul>
<ul style="list-style-type: none"> <li>Addition of voting precincts layer to vision</li> </ul>	<ul style="list-style-type: none"> <li>Software update implantation and training on Real estate assessment module</li> </ul>

## Commissioner of the Revenue

---

### Performance Indicators:

Service	CY10 Actual	CY11 Actual	CY12 Actual	CY13 Actual
Tax Adjustments	2607	2759	2149	2210
Audits and Appeals	28841	28249	28894	29129
Legal and BPOL	2458	2353	2300	2413
Personal Property	106603	107624	110777	111252
Real Estate	38531	38388	38611	39425
General Administrative	29250	29575	30345	33298

# 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$336,461	\$347,374	\$361,860	\$364,664	0.8%
Operating	10,120	8,601	11,450	12,830	12.1%
Capital	-	1,875	-	-	0.0%
<b>Total Expenditures</b>	<b>\$346,581</b>	<b>\$357,850</b>	<b>\$373,310</b>	<b>\$377,494</b>	<b>1.1%</b>
Personnel Complement					
Full-time	3	3	3	3	
Part-time	4	3	3	3	

### Budget Highlights:

The Commonwealth's Attorney Office Budget is partially funded by the Commonwealth of Virginia Compensation Board. At present, only the personnel salaries and fringe benefits are funded. There is a proposal in the governor's budget to increase salaries of Assistant Commonwealth's Attorneys in the amount of \$3,308. No other program changes were included in the Governor's Budget Bill recommendations for commonwealth's attorneys, so our office does not anticipate any additional funding from the Commonwealth. The operating items are in-line with last year's totals; there is slight increase to operating budget request, including a miscellaneous item to help fund the Multi-jurisdictional Grand Jury. 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 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Continue aggressive and successful prosecution of felonies and misdemeanors in three courts</li> </ul>	<ul style="list-style-type: none"> <li>Successfully prosecuted felonies and misdemeanors in General District, Circuit, and JDR courts</li> </ul>
<ul style="list-style-type: none"> <li>Continue to maintain accurate files and monitor case files for timely action</li> </ul>	<ul style="list-style-type: none"> <li>Accurate files were maintained/action taken and closed files moved to storage</li> </ul>
<ul style="list-style-type: none"> <li>Continue efficient office practices and monitoring of operating expenditures</li> </ul>	<ul style="list-style-type: none"> <li>Efficient use of time and money in office procedures</li> </ul>
<ul style="list-style-type: none"> <li>Continue training and certification for prosecutors</li> </ul>	<ul style="list-style-type: none"> <li>Successful completion of MCLE Board requirement by each prosecutor</li> </ul>
<ul style="list-style-type: none"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>All invoices processed and promptly sent to accounting</li> </ul>

## Commonwealth's Attorney

<ul style="list-style-type: none"> <li>Continue to provide accurate and quick response to citizen inquiries concerning criminal justice system</li> </ul>	<ul style="list-style-type: none"> <li>Timely and accurate response and information to citizen's inquiries concerning criminal justice system, including participation in New Kent University presentation</li> </ul>
<ul style="list-style-type: none"> <li>Continue training and advice to local law enforcement personnel</li> </ul>	<ul style="list-style-type: none"> <li>Provide training and advice to local law enforcement department and personnel</li> </ul>
<ul style="list-style-type: none"> <li>Continued participation in the multi-jurisdictional grand jury as a means for more timely presentation and indictments of perpetrators of criminal acts in New Kent County</li> </ul>	<ul style="list-style-type: none"> <li>Establishment of Multi-Jurisdictional Grand Jury for counties of Charles City, Gloucester, K&amp;Q, KW, Mathews, Middlesex and NK that meets in King William County Circuit Court monthly or as scheduled</li> </ul>

### Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Circuit Court Indictments presented	229	213	209	331
Participation in New criminal cases in GD Ct	830	853		
Felony defendants in Circuit Ct	94	87	67	N/A
Sentencing Events in Circuit Ct	41	61	57	37

# Commonwealth's Attorney

---

## Department Overview

### 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$42,462	\$44,803	\$48,986	\$48,916	-0.1%
Operating	1,605	522	1,488	1,488	0.0%
Capital	-	1,574	-	-	0.0%
Total Expenditures	\$44,067	\$46,899	\$50,474	\$50,404	-0.1%
Personnel Complement					
Full-time	1	1	1	1	
Part-time					

### Budget Highlights:

In the past, the Victim Witness program was entirely funded by the Commonwealth of Virginia, and therefore, no local funds were required. However, due to continuing State program reductions, the County finds itself in a position of having to provide an annual subsidy. State funds for this program are estimated to total \$45,164 in FY14.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Direct service victims 400</li> </ul>	<ul style="list-style-type: none"> <li>Direct service victims 298</li> </ul>
<ul style="list-style-type: none"> <li>Direct service witnesses 30</li> </ul>	<ul style="list-style-type: none"> <li>Direct service witnesses 2</li> </ul>
<ul style="list-style-type: none"> <li>Generic service victims 20</li> </ul>	<ul style="list-style-type: none"> <li>Generic service victims 53</li> </ul>

### Performance Indicators:

Service	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual
<ul style="list-style-type: none"> <li>Number of direct service victims</li> </ul>	303	409	416	343
<ul style="list-style-type: none"> <li>Number of direct service witnesses</li> </ul>	17	18	15	17
<ul style="list-style-type: none"> <li>Number of generic service victims</li> </ul>	27	39	19	28

# 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.
- Administration of the Agricultural and Forestal District program. Program has been suspended for 18 months and will begin again in late FY14.

# Community Development

## Budget Summary: Community Development Administration

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$64,050	\$44,505	\$54,919	\$158,566	188.7%
Operating	4,785	2,796	5,883	4,700	-20.1%
Capital	1,041	-	-	-	0.0%
Total Expenditures	\$69,876	\$47,301	\$60,802	\$163,266	168.5%
Personnel Complement					
Full-time	2	2	1	2	
Part-time	1	1	1	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 lie the primary responsibilities for paying invoices, tracking the budget, and supply ordering. The above personnel budget reflects salary and benefits for the re-establishment of the Director's position.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Update/upgrade Department website</li> </ul>	<ul style="list-style-type: none"> <li>Update and enter all bonds/surety into database</li> </ul>
<ul style="list-style-type: none"> <li>Update all applications</li> </ul>	<ul style="list-style-type: none"> <li>File room reorganization</li> </ul>
	<ul style="list-style-type: none"> <li>Kept up with demand with a short-handed staff</li> </ul>

# Community Development

## Budget Summary: Planning Division

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$181,485	\$198,790	\$205,909	\$204,927	-0.5%
Operating	15,780	13,304	31,036	28,773	-7.3%
Capital	1,153	-	-	-	0.0%
Total Expenditures	\$198,418	\$212,094	\$236,945	\$233,700	-1.4%
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 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Continue the process of streamlining the zoning and subdivision ordinances</li> </ul>	<ul style="list-style-type: none"> <li>Kept up with demand with a short-handed staff</li> </ul>
<ul style="list-style-type: none"> <li>Upgrades to our website</li> </ul>	<ul style="list-style-type: none"> <li>Met economic incentive goals of plan turnaround and review times</li> </ul>
<ul style="list-style-type: none"> <li>Review and update division applications</li> </ul>	<ul style="list-style-type: none"> <li>Began streamline of zoning ordinance</li> </ul>
<ul style="list-style-type: none"> <li>Hold additional events with the Historic Commission</li> </ul>	<ul style="list-style-type: none"> <li>Hosted the Civil War Panel Exhibit with the Historic Commission</li> </ul>

## Community Development

---

### Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Certificate of Zoning	143	172	107	147
Conditional Use Permits	5	8	0	4
Rezoning Applications	9	6	2	0
Zoning Violations	82	47	42	28
Zoning Variances and/or Modifications	1	0	2	1
Cultural Event Permits	13	17	14	17
Subdivision Applications	36	56	38	41
Site Plans and Construction Plans	35	26	17	11

*Permits tracked on a calendar year basis*

# Community Development

## Budget Summary: Environmental Division

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$208,454	\$176,803	\$200,020	\$241,707	20.8%
Operating	32,060	14,826	23,444	24,951	6.4%
Capital	340	-	-	-	0.0%
Total Expenditures	\$240,854	\$191,629	\$223,464	\$266,658	19.3%
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 FY2014 the upward trend in the number of single family residential permits continued. A flat line was seen in the number of Mixed Use/Commercial and Industrial Land Disturbance Permits. The Division is also responsible for implementing the Chesapeake Bay Preservation Act, Wetland, Agricultural and Forestal District Programs; an increase in permits was seen for these programs.

A Litter Control Grant was applied for and received in the amount of \$6,003 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 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Adoption of the VSMP Program as mandated by the state</li> </ul>	<ul style="list-style-type: none"> <li>Increase in attendance for the annual Envirothon</li> </ul>
<ul style="list-style-type: none"> <li>Continued compliance with the Chesapeake Bay Preservation Program</li> </ul>	<ul style="list-style-type: none"> <li>Awarded Litter Control Grant in the amount of \$6,003</li> </ul>
<ul style="list-style-type: none"> <li>Phase II Watershed Implementation Plan involvement</li> </ul>	<ul style="list-style-type: none"> <li>Kept up with demand with a short-handed staff</li> </ul>
<ul style="list-style-type: none"> <li>Continued successful grant acquisition</li> </ul>	
<ul style="list-style-type: none"> <li>Going to apply for a Nutrient Management grant through DEQ, for a tri-county program</li> </ul>	

# Community Development

## Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Single Family Residential Land Disturbance Permits	151	159	177	199
Mixed Use/Commercial/Industrial Land Disturbance	16	19	9	15
Agricultural Screening Forms	4	3	3	2
RPA Modification Permit (Administrative)	3	0	6	5
RPA Modification Permit (Board Issued)	2	9	3	3
Chesapeake Bay Exception Permit (Administrative)	4	1	6	11
Chesapeake Bay Exception Permit (Board Issued)	3	2	2	7
Wetlands/Beaches and Dunes (Administrative)	10	5	4	4
Wetlands/Beaches and Dunes (Board Issued)	5	0	1	1
Agriculture and Forestal District Applications	9	10	0	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

### Budget Summary: Planning Commission

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$7,105	\$5,998	\$9,689	\$9,689	0.0%
Operating	22,214	24,327	25,990	25,167	-3.2%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$29,319</b>	<b>\$30,325</b>	<b>\$35,679</b>	<b>\$34,856</b>	<b>-2.3%</b>

### Budget Summary: Agricultural and Forestal

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	8,518	-	8,350	9,850	18.0%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$8,518</b>	<b>\$-</b>	<b>\$8,350</b>	<b>\$9,850</b>	<b>18.0%</b>

### Budget Summary: Board of Zoning Appeals

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	396	553	2,200	2,200	0.0%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$396</b>	<b>\$553</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>0.0%</b>

## Community Development

### Budget Summary: Historic Commission

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	3,847	795	725	675	-6.9%
Capital	-	-	-	-	0.0%
Total Expenditures	\$3,847	\$795	\$725	\$675	-6.9%

### Budget Summary: Wetlands Board

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	2,511	2,441	4,640	4,640	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$2,511	\$2,441	\$4,640	\$4,640	0.0%

# 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15-FY14
Personnel	\$182,728	\$143,469	\$146,042	\$145,786	-0.2%
Operating	62,947	30,870	63,275	63,275	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$245,675	\$174,339	\$209,317	\$209,061	-0.1%
Personnel Complement					
Full-time	2	2	1	1	
Part-time					

## Budget Highlights:

The County Attorney has requested a flat budget for FY2015 with no increases. Some budget line items have been reduced or monies have been moved to more accurately reflect expenses.

## County Attorney

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Reviewed numerous Contracts, Ordinances, Resolutions, and Deeds while providing timely service to the County Government.</li> </ul>
<ul style="list-style-type: none"> <li>To protect the County Treasury from damage awards as a result of litigation.</li> </ul>	<ul style="list-style-type: none"> <li>No damage awards were assessed against the County.</li> </ul>

### Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Review Request for Proposals			Met	Met
Draft Ordinances			Met	Met
Draft Resolutions			Met	Met
Attended Board of Supervisors' Meetings			Met	Met
Attended EDA Meetings			Met	Met
Attended Planning Commission Meetings			Met	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. The Economic Development Department also provides support to the New Kent Economic Development Authority. 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15-FY14
Personnel	\$83,731	\$88,021	\$87,323	\$ 87,539	0.2%
Operating	55,331	69,725	78,315	78,315	0.0%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$139,062</b>	<b>\$157,746</b>	<b>\$165,638</b>	<b>\$165,854</b>	<b>0.1%</b>
<b>Personnel Complement</b>					
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 FY14, the Economic Development Department served as staff support to the Economic Development Authority and awarded five (5) business incentive grants to new and expanding businesses in the County. The Economic Development Department at the Direction of the Economic Development Authority has closed out the Hurricane Irene Emergency Loan Fund, which was a response to hurricane Irene that significantly impacted the County in 2011. This program approved 9 loans to local businesses that had been adversely impacted by the Hurricane. During FY14 the Economic Development Department made improvements to our website and available property listings, and also implemented an advertising program that consisted of television commercials, and other printed media.

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Implement a site development readiness program.</li> </ul>	<ul style="list-style-type: none"> <li>Successfully implemented the EDA's 2012 marketing and awareness program.</li> </ul>
<ul style="list-style-type: none"> <li>Recognize the State's Business Appreciation Week by hosting our annual business appreciation dinner.</li> </ul>	<ul style="list-style-type: none"> <li>Hosted the annual 2012 business appreciation week and awards dinner at the Royal New Kent Golf Club.</li> </ul>
<ul style="list-style-type: none"> <li>Encourage new investment projects (new business attraction and existing business expansion) by providing site location</li> </ul>	<ul style="list-style-type: none"> <li>Assisted the EDA with the award of 5 business incentive grants for new and expanding businesses in the County.</li> </ul>

## Economic Development

assistance information and permit review and approval assistance.	
<ul style="list-style-type: none"> <li>Implement the EDA's 2013 marketing and awareness program.</li> </ul>	<ul style="list-style-type: none"> <li>Participated on the management team of the Taste of New Kent Wine Festival.</li> </ul>
<ul style="list-style-type: none"> <li>Maintain a database of available sites and buildings and an economic development internet site.</li> </ul>	
<ul style="list-style-type: none"> <li>Maintain a database of existing and prospective businesses.</li> </ul>	

### Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Business prospects serviced	22	22	19	29
Information Inquiries	190	190	160	225
Visitors to the Welcome Center	2240	2240	2460	3800

# 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 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, Raised Bed Gardening, Beekeeping, Lawn Care and Food Preservation
- Training volunteers to become Master Gardeners, who in turn help homeowners with lawn and garden questions, as well as providing educational programs in schools
- Providing demonstration raised bed garden 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



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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$22,266	\$16,397	\$24,609	\$22,722	-7.7%
Operating	29,193	34,128	31,976	33,863	5.9%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$51,459</b>	<b>\$50,525</b>	<b>\$56,585</b>	<b>\$56,585</b>	<b>0.0%</b>
Personnel Complement					
Full-time					
Part-time	1	1	1	1	

## Budget Highlights:

Overall, the budget reflects level funding as requested. The increase in Professional Services costs is related to the figures provided by Virginia Cooperative Extension Administration in Blacksburg, VA for 2015. There is also a Position Upgrade Request, but no increase in funds needed. We have inserted a line for copying, but again no increase in funds needed. Monies were adjusted from other budget line items.

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>• Provide educational opportunities consistent with the mission of Extension.</li> </ul>	<ul style="list-style-type: none"> <li>• 4-H/Master Gardener Seeds Of Learning-3rd year (227 1st graders)</li> </ul>
<ul style="list-style-type: none"> <li>• Enhance the lives of New Kent residents through an educational process that uses scientific knowledge focused on important issues and needs of the community.</li> </ul>	<ul style="list-style-type: none"> <li>• MG Raised Bed Gardening Clinic-3rd year (50)</li> </ul>
<ul style="list-style-type: none"> <li>• Provide a variety of youth and adult educational programs designed to foster awareness of agriculture and natural resources, family and consumer sciences, and youth.</li> </ul>	<ul style="list-style-type: none"> <li>• Envirothon-(496)</li> </ul>
	<ul style="list-style-type: none"> <li>• Farm Tour (140)</li> </ul>
	<ul style="list-style-type: none"> <li>• Master Gardener meetings/gardening (146)</li> </ul>
	<ul style="list-style-type: none"> <li>• Junior 4-H Camp (104)</li> </ul>
	<ul style="list-style-type: none"> <li>• Ag Conference (74)</li> </ul>
	<ul style="list-style-type: none"> <li>• Forage Conference (46)</li> </ul>
	<ul style="list-style-type: none"> <li>• Drinking Water Clinic (36)</li> </ul>
	<ul style="list-style-type: none"> <li>• Beekeeping Workshop (32)</li> </ul>
	<ul style="list-style-type: none"> <li>• 4-H Fishing Derby (19)</li> </ul>

## Extension

### Performance Indicators:

Educational Programming – Participation	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Agriculture Conferences	82	71	78	74
Forage Conferences (Bi-annual)		57		46
Envirothon/Earth Day	526	275	270	496
Master Gardener Meetings/Gardening	181	185	213	146
Farm Tours	275	300	280	140
Junior 4-H Camps	62	92	100	104
4-H Fishing Derby	47	39	17	19
Seeds of Learning ( FY11 1 <sup>st</sup> year)		207	226	227
Drinking Water Clinic – 1 <sup>st</sup> year				36
Beekeeping Workshop – 1 <sup>st</sup> year				32
Pruning Clinics	38	36	41	15

## 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
- Purchase orders for County goods and services as well as procurement card oversight
- Payroll and payroll 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

### Awards:

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, 2013. This marks the tenth consecutive year that the County has achieved this prestigious award.

The Department also received the GFOA Distinguish Budget Award for the County's FY14 budget. This marks the second year that the County has received this award.

## Financial Services

### Budget Summary: Accounting/Finance

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$397,349	\$356,270	\$413,682	\$426,023	3.0%
Operating	120,182	103,653	121,662	118,919	-2.3%
Capital	-	-	600	300	-50.0%
Total Expenditures	\$517,531	\$459,923	\$535,944	\$545,242	1.7%
Personnel Complement					
Full-time	5	5	5	5	
Part-time	1	1	1	1	

### Budget Highlights:

With the exception of personnel, the FY15 budget reflects little change. The \$300 capital is designed for the replacement of aging chairs.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting</li> </ul>	<ul style="list-style-type: none"> <li>Obtained the GFOA Certificate of Achievement for Excellence in Financial Reporting - 9<sup>th</sup> consecutive year. Submitted the FY2013 CAFR for review.</li> </ul>
<ul style="list-style-type: none"> <li>Obtain the GFOA Distinguished Budget Award</li> </ul>	<ul style="list-style-type: none"> <li>Obtained the Distinguished Budget Award – 2nd year – FY2014 Budget</li> </ul>
<ul style="list-style-type: none"> <li>Issue CAFR by November 30<sup>th</sup></li> </ul>	<ul style="list-style-type: none"> <li>The CAFR was issued by November 30<sup>th</sup></li> </ul>
<ul style="list-style-type: none"> <li>Audit – Receive an unmodified opinion</li> </ul>	<ul style="list-style-type: none"> <li>Received an unmodified opinion for audit – FY13</li> </ul>
<ul style="list-style-type: none"> <li>Refine procurement and grant procedures</li> </ul>	<ul style="list-style-type: none"> <li>Commitment for the education and career development for all department employees</li> </ul>
<ul style="list-style-type: none"> <li>Continue excellence in customer service for both our internal and external customers</li> </ul>	<ul style="list-style-type: none"> <li>Continue reviewing policies and procedures under which the department operates</li> </ul>

## Financial Services

### Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Accounts Payable Checks Processed	5,859	4,977	4,442	4,856	4,409
Active Vendors	1,615	1,348	1,047	1,032	998
Payroll Checks Processed*	6,481	6,490	6,295	6,263	6,060
Budget Transfers	285	355	249	192	158
Budget Supplements	29	38	38	44	36
Journal Entries	612	512	405	404	351

\*Includes Direct Deposits

## Financial Services

### Budget Summary: Central Purchasing

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	187,083	176,396	214,521	220,024	2.6%
Capital	-	-	-	-	0.0%
Total Expenditures	\$187,083	\$176,396	\$214,521	\$220,024	2.6%
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 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Continue improving purchasing procedures in conjunction with the Assistant County Administrator</li> </ul>	<ul style="list-style-type: none"> <li>Continued to issue PO's with accuracy in a timely manner</li> </ul>

### Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Purchase Orders Issued	320	328	301	335	351

# 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

- Conduct a comprehensive needs assessment and feasibility study to migrate to the 800MHZ radio system to provide interoperability with other jurisdictions.
- Construct a Regional training center to 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.
- Provide planning for additional staff and implement Command Officer and Station wide management plans to increase efficiencies and effectiveness. These plans will assist in standardizing daily operations within the county.
- 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.
- Update the Board's Adopted Fire-Rescue Capital Improvement Plan, which guides future budget development and service goals for the combination system.

## Fire-Rescue

---

- Design fire-rescue apparatus that fit the unique characteristics and staffing challenges of this department. This will give personnel the proper tools to perform the services we provide.
- 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.
- Conduct regular drills in the County's Emergency Operations Center to insure operational readiness.
- Complete work to become a National Weather Service certified StormReady locality by the mid-point of the fiscal year.
- Complete a comprehensive Threat and Hazard Identification and Risk Assessment (THIRA) of the County.
- Conduct joint training with New Kent Fire-Rescue, New Kent Sheriff's Office, and New Kent County Public Schools on active shooter response, culminating in a full-scale exercise in June 2015.
- Achieve Emergency Management Accreditation Program (EMAP) accreditation by the end of the fiscal year.
- Build a working relationship with Mutual Aid departments by adopting automatic aid agreements.
- 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.
- Update fire-rescue apparatus map books to provide an ease of identifying run routes, water supply locations, and overview of incident address.
- Create a level of consistency with our E-911 dispatchers by developing a fire-rescue dispatcher academy addressing specific operational response guidelines.
- Update and create new standard operating procedures (SOP) for the career employees.
- Create fire-rescue guidelines (FRG) for the entire combination system that will produce a level of consistency in services provided.
- Develop and conduct a fire prevention program for children and adults
- Review current fire safety ordinances, update, and recommend new ordinances for the life safety of the residences of the county.

# Fire-Rescue

## Budget Summary: Fire/EMS

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$1,523,593	\$1,546,618	\$1,631,592	\$1,839,857	12.8%
Operating	762,322	603,188	634,210	\$601,124	-5.2%
Capital	351,461	369,927	139,245	\$100,286	-28%
Total Expenditures	\$2,637,376	\$2,519,733	\$2,405,047	\$2,541,267	5.7%
Personnel Complement					
Full-time	18	19	19	24	
Part-time	20	20	20	18	

## Budget Overview

### FY 2015 Issues

- An aging radio system continues to present life safety communications issues daily.
- An aging apparatus fleet struggles to stay in service and operational.
- As call volume increases, keeping units in service in the county continues to challenge the fire-rescue system.
- 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 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>• Develop comprehensive 5-7 year Fire-Rescue strategic plan</li> </ul>	<ul style="list-style-type: none"> <li>• Hired on a Captain of Emergency Management who is dedicated to the planning, training and exercising for natural, man-made, and accidental disasters.</li> </ul>

## Fire-Rescue

<ul style="list-style-type: none"> <li>Increase staffing levels at station 502 to maintain a level of consistency across all four stations utilizing both full and part-time staff</li> </ul>	<ul style="list-style-type: none"> <li>Hired a Captain of EMS who is dedicated to the field training operations program, field training, and EMS training competencies. This also provides daily ALS coverage to the system.</li> </ul>
<ul style="list-style-type: none"> <li>Become a National Weather Service certified StormReady locality by the mid-point of the fiscal year.</li> </ul>	<ul style="list-style-type: none"> <li>Lowered the fire-rescue insurance services office (ISO) rating from 6-9 slit to a 3-4 split.</li> </ul>
<ul style="list-style-type: none"> <li>Complete a comprehensive Threat and Hazard Identification and Risk Assessment (THIRA) of the County.</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced apparatus fleet by adding a used 65' foot quint fire apparatus.</li> </ul>
<ul style="list-style-type: none"> <li>Conduct joint training with New Kent Fire-Rescue, New Kent Sheriff's Office, and New Kent County Public Schools on active shooter response, culminating in a full-scale exercise in June 2015.</li> </ul>	<ul style="list-style-type: none"> <li>Positioned Captain's dedicated to the command officer role managing the day-to-day operations and personnel issues.</li> </ul>
<ul style="list-style-type: none"> <li>Achieve Emergency Management Accreditation Program (EMAP) accreditation by the end of the fiscal year.</li> </ul>	<ul style="list-style-type: none"> <li>Identified new land for the regional training center to move forward.</li> </ul>
<ul style="list-style-type: none"> <li>Develop personnel and positional training standards</li> </ul>	<ul style="list-style-type: none"> <li>Consistently staffed fire station number 504 by instituting a new shift to accommodate day time staffing.</li> </ul>
<ul style="list-style-type: none"> <li>Develop new Standard Operating Procedures and Fire-Rescue Guidelines for the entire combination system</li> </ul>	<ul style="list-style-type: none"> <li>Developed box area assignments for multi-unit operational response incidents</li> </ul>
<ul style="list-style-type: none"> <li>Open the regional public safety training center</li> </ul>	<ul style="list-style-type: none"> <li>Conducted first regional volunteer firefighter academy.</li> </ul>
<ul style="list-style-type: none"> <li>Move forward in implementing a new radio system build</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<ul style="list-style-type: none"> <li>Order one new rescue/pumper to replace aging engine at station 503</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<ul style="list-style-type: none"> <li>Complete new apparatus mapping program</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<ul style="list-style-type: none"> <li>Complete 1<sup>st</sup> dispatcher fire-rescue academy</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<ul style="list-style-type: none"> <li>Conduct multiple fire-prevention programs throughout the county</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>

## Fire-Rescue

---

### Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
• Response Time 0-5 minutes	25%	21%	21%	21%
• Response Time 5-7 minutes	6%	8%	8%	7%
• Response Time 7-10 minutes	15%	17%	17%	16%
• Response Time 10+ minutes	54%	54%	54%	56%

## 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

- 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.
- Continue the upgrade process of mobile data computers into the identified response vehicles.
- Upgrade mobile data computers to Windows 7 from Windows XP

# Fire-Rescue

## Budget Summary: Communication Systems-Public Safety

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$8,106	\$34,795	\$72,875	\$0	-100%
Operating	143,305	210,477	227,868	\$217,642	-4.5%
Capital	47,854	164,486	13,000	\$11,200	-13.8%
Total Expenditures	\$199,265	\$409,758	\$313,743	\$228,842	-27.1%
Personnel Complement					
Full-time				0	
Part-time		1	1	0	

## Budget Overview

### FY 2015 Issues

- Current CAD information needs to be updated. This information needed is new box assignments, pre-plans, fire alarm disposition codes, and any other hazards that may be present in the community to help make responders aware while responding.
- MDTs in the field still have windows XP

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>• Upgrade DayPro CAD</li> </ul>	<ul style="list-style-type: none"> <li>• Executed preliminary planning to enhance our radio interoperability through the Commonwealth's statewide strategy</li> </ul>
<ul style="list-style-type: none"> <li>• Upgrade mobile CAD to DayPro</li> </ul>	<ul style="list-style-type: none"> <li>• Executed new CAD demonstrations from vendors identifying systems that best meet our growing needs</li> </ul>
<ul style="list-style-type: none"> <li>• Migrate to Image trend RMS for Fire-Rescue</li> </ul>	<ul style="list-style-type: none"> <li>• Procured and installed new Mobile Data Terminals and software in both Sheriff Office units and Fire-Rescue units</li> </ul>
<ul style="list-style-type: none"> <li>• Migrate to Image Trend e-PCR for fire-rescue</li> </ul>	<ul style="list-style-type: none"> <li>• Execute a third party 700/800 MHz radio interoperability needs assessment</li> </ul>
<ul style="list-style-type: none"> <li>• Continue upgrading MDTs in Sheriff's vehicles and fire-rescue vehicles</li> </ul>	<ul style="list-style-type: none"> <li>• Write grant proposal to the Virginia Department of Emergency Management for a 700/800—Mhz Radio system for interoperability</li> </ul>
<ul style="list-style-type: none"> <li>• Execute Phase 2 of a 700/800 MHz Radio System</li> </ul>	<ul style="list-style-type: none"> <li>• Upgraded public safety mobile internet with Verizon</li> </ul>

## Fire-Rescue

	<ul style="list-style-type: none"> <li>Institute a three digit numbering system for Fire-Rescue in CAD and radio communications</li> </ul>
	<ul style="list-style-type: none"> <li>Execute Phase 1 of a 700/800 MHz Radio System</li> </ul>
	<ul style="list-style-type: none"> <li>Ensured all responding volunteers had Minitor Radio Pagers</li> </ul>
	<ul style="list-style-type: none"> <li>Instituted an email system for volunteers in fire-rescue</li> </ul>

### Budget Summary: Ambulance & Rescue Services

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$ -	\$-	\$-	\$-	0.0%
Operating	41,804	8,433	1,800	\$2,100	16.7%
Capital	-	-	-		0.0%
Total Expenditures	\$41,804	\$8,433	\$1,800	\$2,100	16.7%
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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15-FY14
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	16,648	16,902	16,155	16,155	0.0%
Capital	-	1,915	-	-	0.0%
Total Expenditures	\$16,648	\$18,817	\$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 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Continue to ensure efficient operation of the General District Court through the support of the daily activities of the Clerk's office.</li> </ul>	<ul style="list-style-type: none"> <li>Ensured efficient operation of the General District Court through the support of the daily activities of the Clerk's office.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to maintain accurate and timely court records.</li> </ul>	<ul style="list-style-type: none"> <li>Maintained accurate and timely court records.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to maintain an accurate accounting of courts records.</li> </ul>	<ul style="list-style-type: none"> <li>Maintained an accurate accounting of court funds.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to provide adequate maintenance, storage and retrieval of court records.</li> </ul>	<ul style="list-style-type: none"> <li>Provided adequate maintenance, storage and retrieval of court records.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to ensure that the public will be treated fairly and courteously by court employees.</li> </ul>	<ul style="list-style-type: none"> <li>Ensured that the public was treated fairly and courteously by court employees.</li> </ul>

# General District Court

---

## Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
• Total New Cases Filed	12,600	11,585	12,015	11,909
• Total New Criminal Cases Filed	853	886	980	887
• Total New Traffic Cases Filed	9,022	8,108	8,340	8,690
• Total Civil Cases Filed	2,785	2,591	2,695	2,332
• 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 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 of the county). County maintenance staff is also involved in the renovations of existing buildings.

Through the course of FY14 General Services has been given the additional responsibility of the maintenance of the second 24hr. Fire Station #3 and the care of the field lighting for Parks & Recreation. During the year we also coordinated the moves of the Fire & EM Dept. as well as the renovation and moving of the Registrar's Office.

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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$316,597	\$299,612	\$310,489	\$319,876	3.0%
Operating	442,636	393,232	489,969	471,139	-3.8%
Capital	6,140	500	500	500	0.0%
<b>Total Expenditures</b>	<b>\$765,373</b>	<b>\$693,344</b>	<b>\$800,958</b>	<b>\$791,515</b>	<b>-1.2%</b>
<b>Personnel Complement</b>					
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. 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. The FY13 Budget does not include salary and benefits for the Director’s position, of which, 50% was allocated to this department.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Continue 100% uptime</li> </ul>	<ul style="list-style-type: none"> <li>Completed work at Fire Station #3 to facilitate occupancy permit.</li> </ul>
<ul style="list-style-type: none"> <li>Continue Work Order system</li> </ul>	<ul style="list-style-type: none"> <li>Remodeled space and moved the Registrar’s Office</li> </ul>
<ul style="list-style-type: none"> <li>Continue to replace light fixtures with more efficient LED lighting</li> </ul>	
<ul style="list-style-type: none"> <li>Seal asphalt &amp; restripe in selected parking areas</li> </ul>	
<ul style="list-style-type: none"> <li>All positions filled</li> </ul>	

## General Services

---

### Performance Indicators:

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

## General Services

### Budget Summary: Refuse Collection

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$339,136	\$307,230	\$366,641	\$361,909	-1.3%
Operating	441,954	418,982	338,859	338,874	0.0%
Capital	2,444	1,960	5,500	15,500	181.8%
Total Expenditures	\$783,534	\$728,172	\$711,000	\$716,283	0.7%
Personnel Complement					
Full-time	2	2	2	2	
Part-time	17	16	16	16	

### Budget Highlights:

In FY12, the principles of General Services-Refuse Collection remained and will remain the same for the FY13 Budget Year. General Services will continue to be guided by Quality, Cost and Delivery as the main goals. Site 612 continues to grow and will need to be expanded or relocated in the not too distant future. Various solutions continue to be explored as to how better serve the citizens of New Kent County. The FY13 Budget does not include salary and benefits for the Director's position, of which, 50% was allocated to this department.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Continue 100% uptime</li> </ul>	<ul style="list-style-type: none"> <li>Achieved 100% uptime</li> </ul>
<ul style="list-style-type: none"> <li>Continue Growth of Recycling</li> </ul>	<ul style="list-style-type: none"> <li>Recycling continued to grow</li> </ul>
<ul style="list-style-type: none"> <li>Continue brush management</li> </ul>	<ul style="list-style-type: none"> <li>Successfully operated brush disposal through major event</li> </ul>
<ul style="list-style-type: none"> <li>Explore more cost efficient way to deal with w/electronic &amp; appliance recycling</li> </ul>	
<ul style="list-style-type: none"> <li>All positions filled</li> </ul>	

### Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY13 Actual	FY14 Actual
Number of Facilities at which green space is maintained	12	13	14	14
Number of Acres of green space maintained	41.15	31.15	33	33

# Human Resources

---

## Description of Services

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 Human Resources department is responsible for all personnel files including maintaining confidentiality of the contents of those files as well as ensuring that the files are complete and that the integrity of the contents is maintained.

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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$114,150	\$103,931	\$149,798	\$149,103	-0.5%
Operating	26,102	20,342	32,501	39,144	20.4%
Capital	-	-	-	-	0.0%
Total Expenditures	\$140,252	\$124,273	\$182,299	\$188,247	3.3%
Personnel Complement					
Full-time	2	2	2	2	
Part-time					

## Budget Highlights:

The services of a consultant are necessary to prepare and ensure compliance with the requirements of the Affordable Care Act as well as to assist the county in developing a long term benefit strategy which will include determining appropriate cost sharing for benefit costs.

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Develop and implement an effective Performance Review document and process that ensures that all employees receive annual feedback</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>
<ul style="list-style-type: none"> <li>Review and revise as necessary Human Resources Policies. Communicate changes.</li> </ul>	<ul style="list-style-type: none"> <li>Improved and standardized interview process to provide screened candidates to managers, utilize behavioral interview questions and techniques.</li> </ul>
<ul style="list-style-type: none"> <li>Document and clarify pay practices. Improve efficiency and accuracy of time documentation.</li> </ul>	<ul style="list-style-type: none"> <li>Improved employment process and documentation with review of job descriptions, standard job offer letter, meeting with employees post offer/pre-employment</li> </ul>
<ul style="list-style-type: none"> <li>Expand employee training and educational activities to provide information that is valued as well as increased contact between employees</li> </ul>	<ul style="list-style-type: none"> <li>Worked with individual departments to improve selection and onboarding process</li> </ul>

# Human Resources

---

## Performance Indicators:

<b>Service</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Estimated</b>	<b>FY14 Estimated</b>
Number of employment opportunities advertised utilizing electronic submission process	13	18	36	48
Number of electronic employment submissions processed	1049	1400	690	800

# Information Technology

---

## Description of Services

The New Kent County Information Technology (IT) Department serves as an internal resource for all 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 (on a 24x7 basis) the infrastructure for both voice and data telecommunications services. Most of these services are provide the necessary infrastructure for the County's E-911 call center. 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 an Active Directory based domain (with LDAP integration), serving 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$238,848	\$208,274	\$255,875	\$375,030	46.8%
Operating	147,258	148,382	142,394	149,442	4.9%
Capital	-	6,838	18,000	-	0.0%
<b>Total Expenditures</b>	<b>\$386,106</b>	<b>\$363,494</b>	<b>\$416,269</b>	<b>\$524,472</b>	<b>26.0%</b>
Personnel Complement					
Full-time	3	3	3	4	
Part-time					

## Budget Highlights:

We are requesting the addition of vendor based services which would facilitate the archival, management and publication (internet) of County related hearing, meetings, etc. We will continue with the approved 5/3 year replacement schedule across the Administration, Fire, EMS and Law Enforcement properties. The forthcoming year will be focused on evaluation of present infrastructure needs, but as importantly the future needs as dictated by the aggregate of First Responders. Their increased participation and demand for technology needs should be considered in terms of how to best leverage existing efforts and reduce overall IT expenses.

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Continue virtualization of servers.</li> </ul>	<ul style="list-style-type: none"> <li>Merger of Fire, EMS and Law IT needs into current staffing (2 positions).</li> </ul>
<ul style="list-style-type: none"> <li>Deploy newly purchased switching/routing equipment; stage disaster recovery equipment using items recently pulled out of service through replacement schedule.</li> </ul>	<ul style="list-style-type: none"> <li>Continued virtualization and mass storage efforts.</li> </ul>
<ul style="list-style-type: none"> <li>Evaluate storage requirements (FOIA, LoC, Departmental, etc.) and adjust raw storage needs and placement.</li> </ul>	<ul style="list-style-type: none"> <li>Removal of obsolete/abandoned services.</li> </ul>
<ul style="list-style-type: none"> <li>Evaluate microwave based point-to-point options for remote connectivity.</li> </ul>	<ul style="list-style-type: none"> <li>Software upgrades to both operating platforms and vendor applications.</li> </ul>
<ul style="list-style-type: none"> <li>Reduction of power/electrical demand.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>

# Information Technology

## Performance Indicators:

<b>Service</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>
Provide Backups to Major Systems	~240	~240	~260	~260
Maintain 95% uptime during normal business hours	Yes	Yes	Yes	
Assign new Addresses within 3 days	100%	100%	100%	
Maintain up-to-date data on mapping website	100%	100%	100%	

## Juvenile & Domestic Court

---

### Description of Services

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 Section 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. The Juvenile and Domestic Relations Court holds court regularly three times a month, on the 5<sup>th</sup> 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 1,008 new cases on the docket for 2012, pursuant to the Commonwealth of Virginia Caseload Statistics of the District Courts.

## Juvenile & Domestic Court

### Budget Summary:

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$ -	\$-	\$ -	\$ -	0.0%
Operating	5,888	5,505	6,475	6,625	2.3%
Capital	-	-	-	-	0.0%
Total Expenditures	\$5,888	\$5,505	\$6,475	\$6.625	2.3%
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 2013. The J&DR Court has continued to operate well within the budget of \$6,475 provided by New Kent County.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Compliant with APA audit.</li> </ul>
<ul style="list-style-type: none"> <li>Complete Desktop curriculum via Skillsoft.</li> </ul>	<ul style="list-style-type: none"> <li>Completed 14 hours over minimum requirement for CLE</li> </ul>
<ul style="list-style-type: none"> <li>Continue compliance with CLE requirement.</li> </ul>	<ul style="list-style-type: none"> <li>Continued compliance with legislative updates.</li> </ul>
<ul style="list-style-type: none"> <li>Continue compliance with all legislative updates and APA audit.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<ul style="list-style-type: none"> <li>Hire and train new wage employee.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>

# Juvenile & Domestic Court

---

**Performance Indicators:**

<b>Service</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>
New Cases in New Kent J&DR Court	1,105	1,198	1,087	1008
Hearings Held in New Kent J&DR Court	2,144	2,649	2,350	2,333
Cases Concluded in New Kent J&DR Court	1,021	1,241	1,066	1,054

# 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 and mental health related), Temporary Detention Orders (health and mental health) 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, along with commitments to jail or recognizances and releases if the Accused is released from jail pending trial. 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 9<sup>th</sup> 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 9<sup>th</sup> Judicial District or, at times, anywhere within Region 6.

Four magistrates are regularly assigned to the New Kent Magistrate's office in Barhamsville, with three others filling in as needed.

Our goal is to continue to provide 24-hour judicial services to the residents of the Commonwealth of Virginia in general and New Kent County in particular.

# Magistrate

## Budget Summary:

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	578	291	764	400	-47.6%
Capital	-	-	382	746	95.3%
Total Expenditures	\$578	\$291	\$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 fax machines, comfortable, durable seating and other office equipment and office machines certainly are, both within the county and at the magistrate location serving the county.

## Parks & Recreation

### Department Overview

The Department of Parks and Recreation supports four full-time staff and up to 18 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 provides 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. The Department acquired land in FY 14 for park development. The Department plans to develop this as a community park. 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$148,613	\$156,916	\$187,893	\$189,579	0.9%
Operating	30,819	31,149	36,358	38,155	4.9%
Capital	-	-	-	-	0.0%
Total Expenditures	\$179,432	\$188,065	\$224,251	\$227,734	1.6%
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 \$148,500 of FY13 revenue was generated online. Parks and Recreation continued to utilize social media and the new County website in FY13 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. Parks and Recreation staff increased standards of Background screenings for volunteers and instructors with Parks and Recreation programs but also affiliated groups.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
Produce a County publication 3 times a year to reflect Parks and Recreation events as well as County news	Online registrations totaled 2,015 for the year averaging 168 per month.
Develop volunteer programs that encourage skills trainings for youth coaches, park volunteers and networking opportunities for both groups	2 FTE attended the Annual State Conference gaining valuable educational information
Provide opportunities for staff to increase knowledge base in work areas	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 continued at 25 hours week increasing customer satisfaction.

## Parks & Recreation

### Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
• Number of online registration transactions	1,116	1,315	1,772	2,015
• Average number of CEUs per FTE	2.0	1.5	1.8	1.2
• Number of Volunteer Hours - Programs	1,625	1,656	1,720	2708
• Number of Volunteer Hours – Parks/Facilities	215	200	234	196

## Parks & Recreation

### Budget Summary: P&R Programs

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$129,618	\$134,925	\$180,560	\$180,766	0.1%
Operating	103,705	109,335	121,719	120,840	-0.7%
Capital	-	-	-	-	0.0%
Total Expenditures	\$233,323	\$244,260	\$302,279	301,606	-0.2%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	18	19	19	16*	

### Budget Highlights:

Parks and Recreation offered six more programs in FY 13 to meet the interests of participants. Participation either maintained or increases in youth sports and youth programming. The wind banner sponsorship program continued to support participants in recreational leagues. Parks and Facilities staff increased the quality of the turf and playing surfaces for sports leagues and park users.

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
Develop an interdepartmental program planning, implementation and evaluation program	Twenty sports scholarships were awarded to individuals in six different sports programs
Increase content area training for part time and seasonal employees by at least 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	Approximately 100 users responded to the Annual Parks and Recreation survey in April 2013
Document implementation of park maintenance standards	Increased quality and maintenance of athletic fields and parks including upgraded turf
Research trends and development of adult fitness and wellness programs	The FY13 Program Revenue collected offset the 71500 operating budget 100%

## Parks & Recreation

### Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
• Program Revenue	\$287,931	\$261,889	\$274,778	\$263,509
• Number of programs offered	140	148	160	166
• Program Cancellation rate	14%	10%	11%	11%
• Number of co-sponsored/or affiliate groups	12	11	11	9
• Number of sports scholarships awarded	2	8	19	20
• Before School Participants (2 sites)/wk	29	26	24	26
• After School Participants (2 sites)/wk	26	27	30	27
• Before/After School Participants (2 sites)/wk	24	24	26	30
• Summer Camp Participants – GWES/wk*	48	40	(Jr) 36	(Jr) 32
• Summer Camp Participants - NKES/wk*	32	23	(Sr) 32	(Sr) 40

\*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. Hourly, seasonal Assistant Registrars who are 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. The office is now located in the Health and Human Service Building, Suite 400, (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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$140,193	\$158,110	\$154,670	\$155,336	0.4%
Operating	42,784	33,808	28,481	28,581	0.4%
Capital	-	-	-	5,000	100.0%
Total Expenditures	\$182,977	\$191,918	\$183,151	\$188,917	3.1%
Personnel Complement					
Full-time	2	2	2	2	
Part-time		2	2	2	

## Budget Highlights:

Two elections are scheduled for FY14, with a possibility of a March Primary. 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 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Facilitate and help conduct 2014 elections</li> </ul>	<ul style="list-style-type: none"> <li>Coordinated two scheduled elections and a Statewide Recount Election for the Attorney General Office.</li> </ul>
<ul style="list-style-type: none"> <li>Report election results in accordance with State requirements</li> </ul>	<ul style="list-style-type: none"> <li>Sold out dated iVotronic Touch screen (DRE) voting equipment and communication packs that were stored in the old school.</li> </ul>
<ul style="list-style-type: none"> <li>Attend State mandated training and annual State Board meeting. VREO classes for Chief Assistant Registrar. Also to attend any trainings on the new ID requirements to begin in July 2014</li> </ul>	<ul style="list-style-type: none"> <li>Attended State training, VRAV annual meeting and VREO Certification class was complete by the General Registrar. Received certificate upon completion and, part I was completed by the Chief Assistant.</li> </ul>
<ul style="list-style-type: none"> <li>Purchase backup voting equipment. Purchase 2 additional voting booths to replace broken booths in precincts.</li> </ul>	<ul style="list-style-type: none"> <li>Success with increased UOCAVA / E-mail Overseas and Military voters. Also an increase with on-line voter registrations.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to make the office area for in person voting more accommodating for in person voting with limited space.</li> </ul>	<ul style="list-style-type: none"> <li>Moved Voter Registration &amp; Elections office in August during normal business hours that was a change to the original scheduled move and into a smaller office area but managed to conduct a smooth in person absentee voting precinct in September.</li> </ul>

## Voter Registration & Elections

### Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
• Elections	1	2	4	2
• Absentee Ballots	2243	81	182	847

### Budget Summary: Electoral Board

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$6,474	\$6,474	\$6,668	\$6,668	0.0%
Operating	168	1,235	1,700	1,700	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$6,642	\$7,709	\$8,368	\$8,368	0.0%
Personnel Complement					
Full-time					
Part-time	3	3	3	3	

### Budget Highlights:

There were no changes to the FY15 budget.

## 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 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

## Sheriff's Office

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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$1,908,041	\$1,941,910	\$2,114,744	\$2,142,651	1.3%
Operating	302,569	311,719	298,305	314,742	5.5%
Capital	9,800	-	4,900	4,900	0.0%
<b>Total Expenditures</b>	<b>\$2,220,410</b>	<b>\$2,253,629</b>	<b>\$2,417,949</b>	<b>\$2,462,293</b>	<b>1.8%</b>
Personnel Complement					
Full-time	24	25	26	28	
Part-time	4	6	6	6	

#### Budget Highlights:

In FY14, the Sheriff's Office received the MADD Award for DUI enforcement. The Sheriff's Office also hosted a Lawful Employee class, a Life Evac class and hosted a Legislative meeting for the State Sheriffs. The FY15 budget reflects a small increase, and various line items were adjusted to accommodate operational priorities.

#### Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Maintain a safe community in a County that continues to grow in terms of population</li> </ul>	<ul style="list-style-type: none"> <li>Received MADD Award for DUI Enforcement</li> <li>Hosted a LifeEvac and a CMV class</li> </ul>
<ul style="list-style-type: none"> <li>Hire and retain skilled professionals</li> </ul>	<ul style="list-style-type: none"> <li>Patrol Division received 1<sup>st</sup> place in the state Law Enforcement Challenge 11-25 officers</li> <li>1st place in the National Law Enforcement Challenge 11-25 officers</li> </ul>
<ul style="list-style-type: none"> <li>Accountability and responsible expenditure of taxpayer dollars</li> </ul>	<ul style="list-style-type: none"> <li>Child Passenger Safety Community Outreach –</li> <li>Recognition from LifeNet for organ donation referrals</li> </ul>

## Sheriff's Office

---

### Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Total Summons to include DUI Arrests	3,800	3,247	3447	3257
Motor vehicle fatalities	6	9	5	5
Child Safety Seat Training re-certification	13	14	16	14

# Sheriff's Office

## Budget Summary: Confinement of Prisoners

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	751,301	948,640	826,000	806,000	-2.4%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$751,301</b>	<b>\$948,640</b>	<b>\$826,000</b>	<b>\$806,000</b>	<b>-2.4%</b>
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 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>To maintain a safe community and ensuring that prisoners are housed in the facility until trial or bond hearings</li> </ul>	<ul style="list-style-type: none"> <li>Video Pretrial Services</li> </ul>
<ul style="list-style-type: none"> <li>To continue to maintain a good working relationship with Henrico County Jail East personnel</li> </ul>	<ul style="list-style-type: none"> <li>Monthly review of trustee status to be used inside facility to reduce jail operation cost</li> </ul>

### Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Jail Invoices	672,385	733,880	934,255	

## Sheriff's Office

### Budget Summary: Courts

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$485,072	\$495,787	\$516,887	\$540,766	4.6%
Operating	50,566	40,407	54,799	54,059	-1.4%
Capital	-	-	250	250	0.0%
<b>Total Expenditures</b>	<b>\$535,638</b>	<b>\$536,194</b>	<b>\$571,936</b>	<b>\$595,075</b>	<b>4.0%</b>
Personnel Complement					
Full-time	3	3	5	5	
Part-time	9	8	7	8	

### Budget Highlights:

In FY 14, 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 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>To maintain security of the courthouse through screening of individuals entering the building</li> </ul>	<ul style="list-style-type: none"> <li>The Court deputies screened approximately 33,467 people</li> </ul>
<ul style="list-style-type: none"> <li>Provide security for three courtrooms, Circuit, General District and Juvenile Courts and other meetings at the courthouse and administrative building</li> </ul>	<ul style="list-style-type: none"> <li>Court deputies have provided security at the School Board Meetings and Board of Supervisor Meetings</li> <li>We have had several high profile cases in courts</li> <li>We have initiated the use of video conferencing for inmate pre-trial conferences</li> </ul>
<ul style="list-style-type: none"> <li>Civil Process deputies serve criminal and civil papers</li> </ul>	

## Sheriff's Office

---

### Performance Indicators:

<b>Service</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>
Subpoenas Received	1,698	1,716	2018	1924
Jury Summons Received	358	553	432	491
Criminal Warrants	1,288	1,283	1342	1419
Levies	71	42	43	50
Other Civil Process Received	5,832	5,793	6029	6108

# Sheriff's Office

## Budget Summary: Emergency 911 Dispatch

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$447,090	\$457,674	\$480,160	\$507,796	5.8%
Operating	65,796	64,727	70,713	70,713	0.0%
Capital	1,260	1,223	1,100	1,100	0.0%
<b>Total Expenditures</b>	<b>\$514,146</b>	<b>\$523,624</b>	<b>\$551,973</b>	<b>579,609</b>	<b>5.0%</b>
Personnel Complement					
Full-time	8	9	10	9	
Part-time	3	3	7	8	

### Budget Highlights:

In FY 14, 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 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>To continue quality training and certifications off our communications officers</li> </ul>	<ul style="list-style-type: none"> <li>The center completed the training of several newly assigned part time communications officers</li> </ul>
<ul style="list-style-type: none"> <li>To maintain all re-certifications and training.</li> </ul>	<ul style="list-style-type: none"> <li>The Agency's NCIC/VCIN instructors received and satisfactorily completed annual re-certifications</li> </ul>
<ul style="list-style-type: none"> <li>To maintain certifications and to enhance the training of communication officers</li> </ul>	<ul style="list-style-type: none"> <li>The Agency's NCIC/VCIN instructors held several training classes certifying communications officers from the various offices in the region</li> </ul>
<ul style="list-style-type: none"> <li>Grant to upgrade E911 Phone System to be in compliance with the Federal 2015 mandate</li> </ul>	<ul style="list-style-type: none"> <li>Code Red Training – which is reverse 911 which is used to notify citizens of the county if there is a situation in their area that they need to know about.</li> </ul>

# Sheriff's Office

---

## Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Calls for Service	30,263	39,507	34,079	50,079
Telephone calls into the center	83,498	91,972	91,218	95,495
Wireless 911calls	7,296	7,524	4,325	3,886
STARS contacts	730	1095	1253	1253

## Sheriff's Office

### Budget Summary: Animal Control

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$193,281	\$202,181	\$210,837	\$215,063	2.0%
Operating	34,979	30,404	41,121	41,472	0.9%
Capital	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$228,260</b>	<b>\$232,585</b>	<b>\$251,958</b>	<b>\$256,535</b>	<b>1.8%</b>
Personnel Complement					
Full-time	3	3	3	3	
Part-time		1	1	1	

### Budget Highlights:

In FY14, 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 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>To provide safe/secure housing for the animals that are taken in as strays or surrender to the pound</li> </ul>	<ul style="list-style-type: none"> <li>State Vet advised that the pound had no findings of insufficiencies</li> </ul>
<ul style="list-style-type: none"> <li>To hold more adoption events so that the number of animals euthanized is at a minimum</li> </ul>	<ul style="list-style-type: none"> <li>200 animals were adopted out</li> </ul>
<ul style="list-style-type: none"> <li>To continue to educate the public about the importance of spaying and neutering and vaccinations</li> </ul>	<ul style="list-style-type: none"> <li>Rabies vaccination clinic was held in January with 402 animals being vaccinated, 327 dogs and 75 cats</li> </ul>
<ul style="list-style-type: none"> <li>To enforce laws related to Animal Control and provide service to the citizens of the County as it relates to domestic animals</li> </ul>	<ul style="list-style-type: none"> <li>Held mobile adoption events in the county and outside the county</li> </ul>
<ul style="list-style-type: none"> <li>Moving towards building a new animal pound</li> </ul>	<ul style="list-style-type: none"> <li>Adoptable animals are being posted on the New Kent County Website</li> <li>We continue to have conversations with consultants regarding planning for the new pound.</li> </ul>

# Sheriff's Office

---



## Performance Indicators:

<b>Service</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>
Dogs and cats taken in to pound	735	588	559	388
Dogs and cats reclaimed by owner	146	149	108	99
Dogs and cats adopted out	298	292	236	200
Dogs and cats euthanized	163	75	94	23

# Treasurer

---

## Description of Services

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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$299,051	\$293,441	\$307,521	\$308,734	0.4%
Operating	67,838	67,760	47,492	70,081	47.6%
Capital	-	-	-	-	0.0%
Total Expenditures	\$366,889	\$361,201	\$355,013	\$378,815	6.7%
Personnel Complement					
Full-time	5	5	5	5	
Part-time					

## Budget Highlights:

Norma C. Holmes has now been the Treasurer for two years .We have completed our second tax year with little to no issues. We are excited to have our new attorney Kevin Appel has started working with us on our delinquent collections in January 2013.and has already collected over \$55,000. Various budget line items were adjusted to reflect the operational priorities of the new Treasurer.

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Maintain a high collection rate for Real-Estate of 97%</li> </ul>	<ul style="list-style-type: none"> <li>Deputy Treasurer has certification through the Treasure's Association of Virginia receiving the Master Governmental Deputy title</li> </ul>
<ul style="list-style-type: none"> <li>Maintain a high collection rate for Personal Property of 94%</li> </ul>	<ul style="list-style-type: none"> <li>Increasing collections for Administrative Fees and DMV Fees each year for the past five years with 2010</li> </ul>
<ul style="list-style-type: none"> <li>Work with our new attorney on delinquent collections</li> </ul>	<ul style="list-style-type: none"> <li>Audit will no issues</li> </ul>
<ul style="list-style-type: none"> <li>Continue to create and implement internal controls</li> </ul>	<ul style="list-style-type: none"> <li>Bank Reconciliation completed in a timely manner each month</li> </ul>
<ul style="list-style-type: none"> <li>Continue to provide a high level of customer service not only to citizens but others in internal departments</li> </ul>	<ul style="list-style-type: none"> <li>Met budgeted collections for real-estate and personal property</li> </ul>

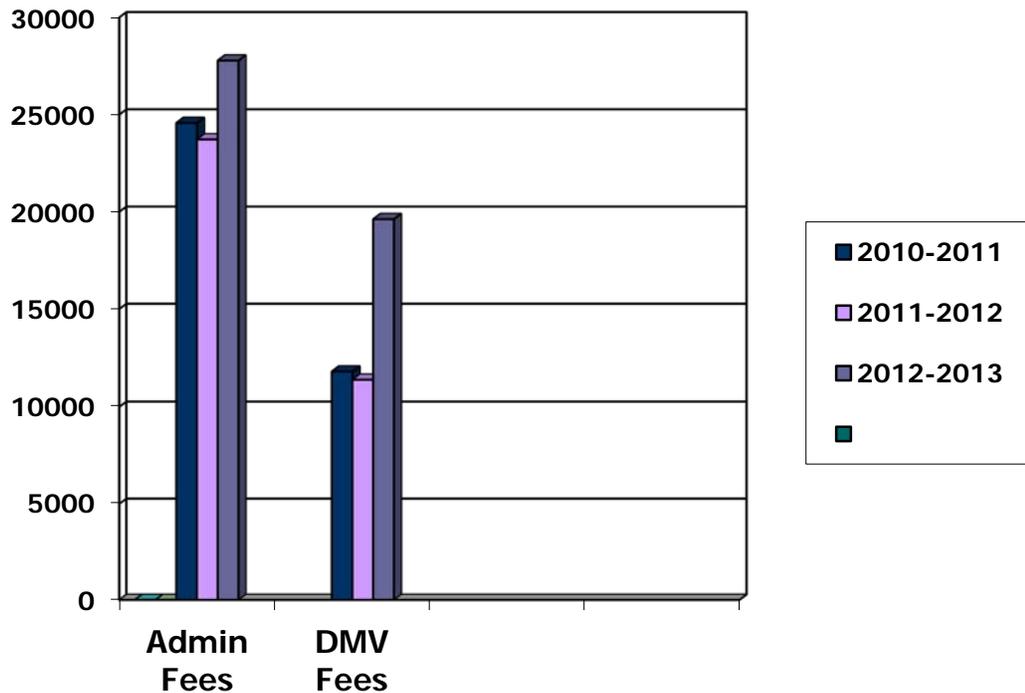
# Treasurer

## Performance Indicators:

	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>
Taxable Parcels	18488	17774	18767	12153
Land Parcels Maintained for Mortgage Co	3689	3404	4049	4127
Real – Estate Abatements	1168	543	148	1292
Real-Estate tax bills processed	14884	12345	14480	14111
Personal Property Address Changes	943	1110	1000	500
Parcels in land use program	274	270	443	355
Personal Property in relief	1	6	17584	18021
Personal Property items	29473	28452	30957	31332
Personal Property tax bills processed	49498	25713	31362	29150
Personal Property address changes/updates	400	402	400	413
Personal property abatements	559	427	377	377
Dog Licensee sold	3463	2891	3650	3255
Dog license notices	1400	1250	3550	3672
Rabies Sent to other localities	1200	1350	1390	1300
Acct Debt Set Off on filed claims	3621	2989	3741	3382
Parcels in Judicial Sale	33	0	0	0
Liens Issued (Bank wage & 3 <sup>rd</sup> Party)	0	0	0	0
Delinquent Notices Real-Estate & Personal Property	3360	3256	5734	5945
DMV Stops issued	1800	3000	3050	3552
Pay plans for Real Estate	79	130	85	80
Vehicle Decals Issued	15401	2483	2524	1954
Utility Bills collected	7732	7800	13200	14880
Building Permits Processed	386	1428	1323	1367
BPOL Collections	1432	1428	1015	983
Parks & Rec fees processed	4307	3089	8100	9200
Estimated Tax accounts	221	235	180	160
Estimated Tax payments	884	949	575	643
Number of checks/ Ach issued	11740	12502	14000	14120
Returned Checks	75	120	87	90
Bankruptcy Claims filed	26	44	37	31

# 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

### Description of Services

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 2013 Local Department of Social Services Annual Financial Statement 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 - \$6,783,345
- State Funds - \$4,838,327
- Local Funds - \$779,731

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

# Social Services

## Budget Summary:

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15-FY14
Personnel	\$839,916	\$767,228	\$916,825	\$911,550	-0.6%
Operating	127,596	115,495	147,671	144,495	-2.2%
Programs	261,050	163,214	258,738	255,791	-1.1%
Capital	13,550	-	23,000	23,000	0.0%
Total Expenditures	\$1,242,112	\$1,045,937	\$1,346,234	\$1,334,836	-0.8%
Personnel Complement					
Full-time	15	17	17	16	
Part-time	1	1	1	2	

## Budget Highlights:

In FY14, the state moved to a single pool approach for Random Moment Sampling (RMS). One major result of the change is that there is one pass-through rate for all staff and operations as compared to one for eligibility and one for services. The rate has been 26%.

In April of 2013, the Center for Medicaid and Medicare (CMS) announced requirements for 75% Enhanced Medicaid reimbursement of certain eligibility system operational activities, including eligibility determination. October 1, 2013, was the earliest date a state could become eligible to receive Enhanced Medicaid reimbursement. At the time, Virginia Department of Social Services (VDSS) anticipated that most Medicaid program effort at the local department level would qualify for enhanced reimbursement, given that the State could meet the multiple requirements for new system operations. VDSS, in conjunction with the Department of Medical Assistance Services, submitted the proposal for enhanced reimbursement in July. After a successful launch of the Modified Adjusted Gross Income (MAGI) portion of Virginia Case Management System (VaCMS), Virginia’s proposal for Enhanced Medicaid reimbursement was approved effective October 1, 2013. Per CMS guidance, 75% enhanced funding for the designated Medicaid activities is a permanent change.

CMS approval positively impacts the Budget Line 858 (Pass-Thru Staff & Operations) pass-through rate due to the large percentage of Medicaid program effort at the local level which is now eligible for the enhanced rate. Enhanced Medicaid funding will result in localities receiving a 3 to 4 percentage point increase in the pass-through rate, - up from the ~26% rate that was projected for Budget Line 858 to an approximate maximum of 30%. The pass-through rate will continue its normal quarterly variation due to RMS results. However, the yearly average is now projected to be between 29% and 30%.

## Social Services

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>Continue to 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.</li> </ul>	<ul style="list-style-type: none"> <li>In response to the Governors initiative, created a Re-entry Council that will be a subcommittee of the Interagency Council. This committee will meet to discuss programs available and programs needed to assist newly released prisoners. Working collaboratively with adult probation in this initiative.</li> </ul>
<ul style="list-style-type: none"> <li>Continue to follow State's initiative by decreasing the number of children entering Foster Care by strengthening family initiatives such as increasing permanency and Foster Care prevention. Also utilizing relatives as placement options when deemed appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>Created agency employee of the month program as well as a STAR program. Each month employees nominate who they think went above and beyond their job duties to benefit the agency or the clients. The STAR program was initiated as a tool for staff to recognize other staff members for their work.</li> </ul>
<ul style="list-style-type: none"> <li>Finalize Multidisciplinary Team (MDT) to have all involved allied professionals at the table to collaboratively investigate the most serious alleged abuse/neglect cases. This will eliminate multiple investigations and sharing of reports to streamline the process and eliminate crucial information not being shared with investigating agencies.</li> </ul>	<ul style="list-style-type: none"> <li>Created and implemented a Senior Law day which was a huge success. Dominion Power provided pro bono attorneys to assist senior New Kent residents with creating simple wills, power of attorneys and advance directives. This service was in high demand and will be conducted twice a year.</li> </ul>
<ul style="list-style-type: none"> <li>Focus on recruitment of foster/adoptive families. This will include outreach, trainings, home-studies, and matching children available for adoption with their forever families.</li> </ul>	<ul style="list-style-type: none"> <li>Created a book initiative. Children's books donated to the agency are available in the lobby for the children of our clients. Also available are books for workers to take to homebound clients.</li> </ul>

## Social Services

### Performance Indicators:

<b>Benefit Programs and Service Programs</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>
<b>*SNAP – Participation Rate</b>	<b>52.31%</b>	<b>71.90%</b>	<b>82.14%</b>	<b>70.17%</b>
<b>TANF – number of cases</b>	<b>42</b>	<b>41</b>	<b>51</b>	<b>55</b>
<b>Energy Assistance - applications</b>	<b>214**</b>	<b>184**</b>	<b>378***</b>	<b>180***</b>
<b>Medicaid – number of cases</b>	<b>629</b>	<b>629</b>	<b>665</b>	<b>708</b>
<b>Child Protective Services – Family Assessments</b>	<b>35</b>	<b>67</b>	<b>35</b>	<b>45</b>
<b>Child Protective Services - Investigations</b>	<b>12</b>	<b>29</b>	<b>15</b>	<b>6</b>
<b>Adult Protective Services – Reports received</b>	<b>7</b>	<b>15</b>	<b>45</b>	<b>23</b>
<b>Adoptions</b>		<b>2</b>	<b>0</b>	<b>1</b>

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 the child serving agencies. The goal of this partnership is to work collaboratively to address the needs of eligible clients with cost effective 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.
- Submit demographic and financial data to the VOCS three times per fiscal year.
- Schedule and facilitate the FAPT meetings.
- Discuss service options with CSA Case Managers as it pertains to needs of their clients.

# Comprehensive Services Act

## Budget Summary:

Description	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$68,243	\$65,825	\$118,104	\$117,751	-0.3%
Operating	12,331	28,684	14,519	14,019	-3.4%
Programs	638,270	800,259	1,583,978	1,583,978	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$718,844	\$894,768	\$1,716,601	1,715,748	0.0%
Personnel Complement					
Full-time	2	2	2	2	
Part-time					

## Budget Highlights:

The amount of funding needed for CSA is always 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 from the child serving agencies. For example, during fiscal year 2012, 19 clients were served, but during fiscal year 2013, 29 clients were served. Currently, while in FY14, 23 clients are being served, but this number can increase since this fiscal year has not ended. The child serving agencies are aware that it is important to utilize their own resources and/or alternative funding sources before making a referral to CSA. As always, the goal of this budget is to provide a projected estimate of what may be needed for the upcoming fiscal year.

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2013 Accomplishments
<ul style="list-style-type: none"> <li>To provide quality services to eligible CSA clients in a cost effective manner.</li> </ul>	<ul style="list-style-type: none"> <li>Gross expenditures did not exceed one million dollars. Expenditures have consistently remained under the above-mentioned amount since fiscal year 2010.</li> </ul>
<ul style="list-style-type: none"> <li>To utilize alternative funding sources (e.g. Medicaid, Supplemental Security Income, and/or Title IV-E) in lieu of CSA funds.</li> </ul>	<ul style="list-style-type: none"> <li>Negotiated a reduction in cost for a residential placement with a service provider. As a result, this department saved \$10,680 on this placement.</li> </ul>
<ul style="list-style-type: none"> <li>To monitor partnerships with service providers as it pertains to serving at-risk youths and families in an effective manner.</li> </ul>	<ul style="list-style-type: none"> <li>Negotiated with a service provider to provide complimentary services to a family for the last two weeks of FY13 due to an unusual circumstance.</li> </ul>

# Comprehensive Services Act

## Performance Indicators:

<b>Service</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>
Gross expenditures	1,015,941	951,961	927,002	638,271
Local match for the above-mentioned expenditures	413,999	375,593	380,333	283,408
Medicaid expenditures	275,060	236,254	286,235	42,102
Medicaid-local share for the above-mentioned expenditures	51,651	39,284	50,767	11,391
Average expenditures per child	32,773	27,199	26,486	33,593
Number of children served	30	35	35	19

## **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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$49,019	\$40,480	\$52,111	\$46,699	-10.4%
Operating	-	55,629	-	-	0.0%
Capital	-	-	77,531	-	-100.0%
Total Expenditures	\$49,019	\$96,109	\$129,642	\$46,699	-64.0%
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 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Update Mapping System in 911 Center</li> </ul>	<ul style="list-style-type: none"> <li>Received Wireless 911 grant to pay for wireless bundle/PSAP services with current extension</li> </ul>
<ul style="list-style-type: none"> <li>Update CAD software (Still in this Process)</li> </ul>	<ul style="list-style-type: none"> <li>Received grant for educational training</li> </ul>
	<ul style="list-style-type: none"> <li></li> </ul>

## Performance Indicators:

Service	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Wireless Calls	7,296	7,524	7,810	3886

# 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 95% 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$102,020	\$103,035	\$106,267	\$106,512	0.2%
Operating	131,483	115,870	148,500	125,103	-15.8%
Debt Service	19,466	19,466	19,466	-	-100.0%
Capital (Major)	66,589	560,655	50,000	1,518,334	2936.7%
Total Expenditures	\$319,558	\$799,026	\$324,233	1,749,949	439.7%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	6	4	4	3	

## Budget Highlights:

In FY14, the airport completed the construction of an extensive obstruction removal project and installation of an automated weather broadcasting system (AWOS III). The obstruction removal project cleared the approach surfaces to standards required by the recently published GPS approaches and the AWOS III provides real time weather information for pilots landing or departing the airport. The AWOS III project is funded 100% with state grant funds. In March 2014 the airport replaced the storm damaged roofs on the West T-hangars. This project is funded primarily through FEMA Public Assistance funds.

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Complete Taxiway Design</li> </ul>	<ul style="list-style-type: none"> <li>Completed Obstruction Removal Project</li> </ul>
<ul style="list-style-type: none"> <li>Install Automatic gate closers and card readers</li> </ul>	<ul style="list-style-type: none"> <li>Completed AWOS III Project</li> </ul>
<ul style="list-style-type: none"> <li>Re-populate West T-hangars</li> </ul>	<ul style="list-style-type: none"> <li>Secured funding to replace West Hangar roof at no local cost</li> </ul>

## Performance Indicators:

Usage	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Gallons Sold	22,996 g	25,724 g	23,429g	19,258

## 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	FY12 Actual Exp.	FY13 Actual Exp.	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	-	-	-	-	0.0%
Capital	98,614	122,538	165,100	124,200	-24.8%
Total Expenditures	\$98,614	\$122,538	\$165,100	\$124,200	-24.8%
Personnel Compliment					
Full-time					
Part-time					

### Computer Replacements-By Department:

Department	FY15 Budget
Accounting/Financial Services	\$4,500
Economic Development	3,500
Fire/EMS	15,300
Fire – Communication Systems (Mobile Data Terminals)	56,000
General Services	3,000
Human Services (CSA)	2,000
Registrar	2,500
Sheriff	37,400
Total	\$124,200

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY14 Adopted	FY 15 Agency Request	FY15 Adopted	%	Incr/(Decr)	Mission / Justification
		FY 2012	FY 2013						
<b>**AGENCY DONATIONS**</b>									
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 AND FOR ALL REASONS.
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.
SALVATION ARMY	053100-5610	4,500	4,500	4,500	15,000	4,500	0.0%		TO ASSIST INDIVIDUALS AND FAMILIES WITH BASIC HUMAN NEEDS IN THE PRIMARY AREAS OF HOUSING, UTILITIES, FOOD AND CLOTHING.
TOTAL		84,582	84,582	84,582	97,419	84,582	0.0%		
<b>**AREA AGENCY ON AGENCY**</b>									
CAPITAL AREA AGENCY ON AGING	053050-5609	4,083	4,083	4,083	4,083	4,083	0.0%		TO EMPOWER SENIORS TO LIVE WITH DIGNITY AND CHOICE
TOTAL		4,083	4,083	4,083	4,083	4,083	0.0%		
<b>**CHAPTER 10 BOARD**</b>									
HENRICO AREA MENTAL HEALTH & DEVELOPMENTAL SERVICES	052050-5620	97,645	97,645	97,645	100,574	100,574	3.0%		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	100,574	100,574	3.0%		
<b>**COMMUNITY COLLEGES**</b>									
RAPPAHANNOCK COMMUNITY COLLEGE	064010-5604	4,213	4,394	4,394	11,726	8,596	95.6%		PROMOTE THE PERSONAL GROWTH OF STUDENTS AND PREPARE THEM FOR SUCCESS AS LEARNERS, PROFESSIONALS AND CITIZENS BY PROVIDING QUALITY EDUCATIONAL EXPERIENCES.
TOTAL		4,213	4,394	4,394	11,726	8,596	95.6%		
<b>**COURT SERVICES UNIT**</b>									
SECURE DETENTION - MERRIMAC CT	033030-3801	44,988	93,478	102,800	83,700	83,700	-18.6%		COSTS FOR DETAINED JUVENILES IN MERRIMAC DETENTION
NON-SECURE DETENTION ELECTRONIC MONITOR	033030-3802	34,313	14,060	30,000	30,000	30,000	0.0%		COSTS FOR ELECTRONIC MONITORING, OUTREACH, ETC. FOR NON-SECURE DETAINED JUVENILES
POSTAGE	033030-5210	56	58	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
LEASE/RENT BUILDINGS (LOCAL)	033030-5410			3,600	3,600	3,600	0.0%		COSTS BILLED TO CHARLES CITY FOR RENTAL OF BRANCH OFFICE

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY14 Adopted	FY 15 Agency Request	FY15 Adopted	%	Mission / Justification
		FY 2012	FY 2013					
LEASE/RENT BUILDINGS(DISTRICT)	033030-5411	14,145	9,222	24,000	24,960	24,960	4.0%	DISTRICT OFFICE COSTS FOR LEASE, UTILITIES, MAINTENANCE, TELECOMMUNICATIONS, ETC.
TRAVEL (CONVENTION & EDUCATION)	033030-5540	300	499	500	500	500	0.0%	TRAINING COSTS FOR STAFF
OFFICE SUPPLIES	033030-6001	379	302	400	400	400	0.0%	OFFICE SUPPLIES FOR BRANCH OFFICE
TOTAL		94,181	117,619	163,623	145,483	145,483	-11.1%	
<b>**CULTURAL ENRICHMENT**</b>								
NEW KENT COUNTY FAIR ASSOCIATION	072000-5600	6,750	5,000	5,000	8,000	8,000	60.0%	PROMOTE AN ANNUAL FAIR IN NEW KENT COUNTY WHICH CREATES AN ENVIRONMENT FOR CITIZEN INVOLVEMENT TO HELP BUILD A BETTER COMMUNITY.
TOTAL		6,750	5,000	5,000	8,000	8,000	60.0%	
<b>**CORRECTION &amp; DETENTION**</b>								
COMMUNITY CRIMINAL JUSTICE BOA	033020-5605	6,995	11,471	11,916	13,665	13,665	14.7%	IMPROVE THE QUALITY OF OUR COMMUNITY BY PROVIDING JUDICIAL ALTERNATIVES TO ADULT INCARCERATION
COLONIAL COMM CORRECTIONS BRD-MGT	033020-5605	2,699	-	-	-	-	0.0%	
TOTAL		9,694	11,471	11,916	13,665	13,665	14.7%	
<b>**FINE ARTS**</b>								
ARTS ALIVE, INC.	072700-0001	9,000	9,000	9,000	10,000	9,000	0.0%	SUPPORT AND PROMOTE VISUAL AND PERFORMING ARTS.
TOTAL		9,000	9,000	9,000	10,000	9,000	0.0%	
<b>**FOREST FIRE SERVICES**</b>								
DEPT OF FORESTRY - STATE FORESTER	032040-5675	7,178	7,179	7,208	7,208	7,208	0.0%	DEVELOP AND PROTECT HEALTHY, SUSTAINABLE FOREST RESOURCES
TOTAL		7,178	7,179	7,208	7,208	7,208	0.0%	
<b>**LEGAL AID SOCIETIES**</b>								
CENTRAL VA LEGAL AID SOCIETY	053080-3150	4,200	4,200	4,200	4,500	4,500	7.1%	SERVES THE LEGAL NEEDS OF INCOME ELIGIBLE CITIZENS
TOTAL		4,200	4,200	4,200	4,500	4,500	7.1%	
<b>**LIBRARY APPROPRIATION**</b>								
HERITAGE PUBLIC LIBRARY	073020-5604	169,466	169,466	169,466	169,466	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	40,000	40,000	40,000	0.0%	
TOTAL		189,466	189,466	209,466	209,466	209,466	0.0%	
<b>**MEALS ON WHEELS**</b>								

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY14	FY 15 Agency	FY15	%	Mission / Justification
		FY 2012	FY 2013	Adopted	Request	Adopted	Incr/(Decr)	
MEALS ON WHEELS (FEEDMORE)	053060-6002	3,500	3,500	3,500	4,000	4,000	14.3%	WORKING TO EFFICIENTLY AND EFFECTIVELY FIGHT HUNGER TO ENHANCE LIVES IN OUR COMMUNITY.
TOTAL		3,500	3,500	3,500	4,000	4,000	14.3%	
<b>**SOIL AND WATER CONSERVATION**</b>								
COLONIAL SOIL & WATER CONSERVATION	082030-5605	12,028	15,000	12,000	12,000	12,000	0.0%	TO COOPERATE, COMMUNICATE AND EDUCATE LANDOWNERS AND OPERATORS, GOVERNMENT AGENCIES, SCHOOLS, BUSINESSES AND CIVIC GROUPS TO PRESERVE AND PROTECT OUR NATURAL RESOURCES.
TOTAL		12,028	15,000	12,000	12,000	12,000	0.0%	
<b>**SUPPLEMENT TO HEALTH DEPT**</b>								
HANOVER HEALTH DISTRICT	051020-5610	173,362	188,744	190,362	199,334	199,334	4.7%	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		173,362	188,744	190,362	199,334	199,334	4.7%	
<b>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.</b>								
<b>**AMBULANCE &amp; RESCUE SERVICE**</b>								
PROVIDENCE FORGE VOL. RESCUE SQ	032030-5665	15,000	-	-	-	-	0.0%	ADVANCED EMERGENCY TRAUMA CARE FOR REGIONAL GOVERNMENTS
MED-FLIGHT	032030-5800	2,400	2,600	1,800	2,100	2,100	16.7%	
TOTAL		17,400	2,600	1,800	2,100	2,100	16.7%	
<b>**EXTENSION PROGRAM**</b>								
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%	
<b>**ECONOMIC DEVELOPMENT**</b>								
METRO RICHMOND VISITORS BUREAU	081050-5891	9,000	9,000	9,000	9,000	9,000	0.0%	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	9,000	0.0%	
<b>**FIRE &amp; EMERGENCY MANAGEMENT**</b>								
WEST POINT VFD & RESCUE SQUAD	032100-5661	15,000	-	-	-	-	0.0%	ANNUAL CONTRIBUTION FOR FIRE/RESCUE SUPPORT

**COUNTY OF NEW KENT  
FISCAL YEAR 2014-15 ADOPTED BUDGET  
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY14	FY 15 Agency	FY15	%	Mission / Justification
		FY 2012	FY 2013	Adopted	Request	Adopted	Incr/(Decr)	
TOTAL		15,000	-	-	-	-	0.0%	
<b>**PLANNING COMMISSION**</b>								
RICHMOND REGIONAL PLANNING COMMISSION	081060-5604	9,941	11,296	11,540	11,540	11,967	3.7%	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	11,296	11,540	11,540	11,967	3.7%	
<b>**VA JUVENILE CRIME CONTROL**</b>								
VA JUVENILE COMMUNITY CRIME CONTROL ACT		20,500	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	20,500	0.0%	
TOTAL CONTRIBUTIONS		\$ 772,723	\$ 786,279	\$ 850,819	\$ 871,598	\$ 855,058	0.5%	



## FISCAL YEAR 2014-15 ADOPTED BUDGET

---

### Section E Capital Projects



NEW KENT COUNTY  
FY 2014-15 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 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 FY15 CIP totals \$9,377,432 and will be funded with the following sources of funds: 1) Fund Balance - \$3,245,844; 2) Federal revenue - \$939,550; 3) Loans - \$5,000,000; and 4) Proffers - \$192,038. FY15 Enterprise Fund CIP totals \$1,055,824 and will be funded with cash reserves. The \$5 million elementary School renovation project reflected in the FY15 CIP budget was suspended by the Board of Supervisors in June 2014.

### **Impact of Capital Investments on Operating Budgets**

- Although the FY15 budget does not reflect CIP funds for a new school, a new elementary school will be necessary within the next few years given current growth trends. A new \$30 million school has the potential to increase County and School Board debt service and operating cost by approximately \$3.5 million annually. Of the \$3.5 million, operating costs are projected to total approximately \$1.5 million annually.
- Once renovated, the Historic School would provide additional elementary classrooms. Depending on the final structure of the facility, the operating budget impact would total between \$600,000 and \$1 million.
- The County is also considering a new Public Safety Radio System. It is anticipated that annual maintenance costs will total \$350,000 annually. This cost would be offset by current annual maintenance costs which total approximately \$138,440.
- The new integrated software is not expected to have a financial impact on future operating budgets.
- The Airport projects are not expected to increase operating costs.
- The purchase of new fire apparatus is expected to reduce overall operating costs relative to repairs. The existing apparatus is old and expensive to repair.
- A new fire station would have an impact on the County's operating budget in terms of personnel and operating costs. The exact cost will depend on the final size and design of the facility.
- A new animal pound is not expected to increase operating costs.

**County of New Kent**  
**Fiscal Year 2014-15 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					
<b><u>Accounting / Financial Services</u></b>							
Integrated Software Procurement	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Computer Replacement		4,500					4,500
Total	600,000	4,500	-	-	-	-	604,500
<b><u>Administration</u></b>							
Historic School Renovation						5,000,000	5,000,000
Total	-	-	-	-	-	5,000,000	5,000,000
<b><u>Airport</u></b>							
Rehabilitate Taxiway-Including MITLs	29,167		116,667	1,312,500			1,458,334
Tractor Replacement	30,000		30,000				60,000
Total	59,167	-	146,667	1,312,500	-	-	1,518,334
<b><u>Building &amp; Grounds</u></b>							
New Courthouse Steps & Sidewalk Repair & ADA Ramp	40,000						40,000
Renovate Kitchen & Break Room	30,000						30,000
Administration Building Roof Replacement	6,770					88,230	95,000
Vehicle Replacement	21,000						21,000
Computer Replacement		3,000					3,000
Total	97,770	3,000	-	-	-	88,230	189,000
<b><u>Commissioner of Revenue</u></b>							
Vehicle Replacement	25,000						25,000
Total	25,000	-	-	-	-	-	25,000
<b><u>Comprentative Services Act</u></b>							
Computer Replacement		2,000					2,000
Total	-	2,000	-	-	-	-	2,000
<b><u>Economic Development</u></b>							
Computer Replacement		3,500					3,500
Total	-	3,500	-	-	-	-	3,500
<b><u>Fire / Emergency Management Services</u></b>							
Fire Engine Replacement	600,000						600,000
Life Support Vehicle ALS-1	90,000						90,000
100-Ft Ladder Truck	49,450			939,550			989,000
Burn Building Construction	50,579					24,421	75,000
Mobile Data Terminals - Sheriff & Fire		56,000					56,000
Computer Replacement		15,300					15,300
Total	790,029	71,300	-	939,550	-	24,421	1,825,300

**County of New Kent**  
**Fiscal Year 2014-15 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					
<b><u>Information Technology</u></b>							
Main Computing Campus Network Upgrades	45,000						45,000
Server Infrastructure Improvements	60,000						60,000
Server Replacements	30,000						30,000
<b>Total</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,000</b>
<b><u>Parks &amp; Recreation</u></b>							
Park Development	200,000						200,000
Historic School Fields	75,000						75,000
<b>Total</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,000</b>
<b><u>County Schools</u></b>							
NKES Mobile Classroom	75,000						75,000
Bus/Car Replacement	390,000						390,000
GWES Playground Landscaping	50,000						50,000
NKMS HVAC Controls/Fire Alarm Panel	210,613					79,387	290,000
NKMS Lighting	70,000						70,000
<b>Total</b>	<b>795,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,387</b>	<b>875,000</b>
<b><u>Registrar</u></b>							
Computer Replacement		2,500					2,500
<b>Total</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
<b><u>Sheriff</u></b>							
Computer Replacement		37,400					37,400
Vehicle Replacement	340,500						340,500
<b>Total</b>	<b>340,500</b>	<b>37,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>377,900</b>
<b><u>Social Services</u></b>							
Vehicle Replacement	3,565		19,435				23,000
<b>Total</b>	<b>3,565</b>	<b>-</b>	<b>19,435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,000</b>
<b>Total - County Supported</b>	<b>\$ 3,121,644</b>	<b>\$ 124,200</b>	<b>\$ 166,102</b>	<b>\$2,252,050</b>	<b>\$ -</b>	<b>\$ 5,192,038</b>	<b>\$ 10,856,034</b>

County of New Kent  
 Fiscal Year 2014-15 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					
<b>Public Utilities</b>							
SCDA Server Replacement					180,000		180,000
Microwave Communications Antenna Between Utility and Courthouse					49,000		49,000
Interconnect Water Systems Study					135,000		135,000
GIS Utility Mapping & Upgrades (As-Built Drawings)					40,000		40,000
Ground Level Storage Tank Maintenance					160,000		160,000
Water System Energy Audit (VDH Funded)					26,324		26,324
Rt 249 Water Line Project					460,000		460,000
Computer Replacement					5,500		5,500
Total - Public Utility Supported	-	-	-	-	1,055,824	-	1,055,824
<b>Total - All Funds</b>	<b>\$ 3,121,644</b>	<b>\$ 124,200</b>	<b>\$ 166,102</b>	<b>\$ 2,252,050</b>	<b>\$ 1,055,824</b>	<b>\$ 5,192,038</b>	<b>\$ 11,911,858</b>

**COUNTY OF NEW KENT**  
**FY 2014-15 Adopted Budget**  
**Capital Improvement Plan - Departmental Summary**  
**Fiscal Years 2015-2019**

Request Description	FY14 Adopted/Amended	FY13 Carryforward To FY14	Department Requests						Total Requests	Revenue Sources FY14-15 thru FY18-19						Fund Balance FY15 - FY19 (Unrestricted)	Fund Balance Requirement FY 14-15	Beyond FY 18-19
			FY 14-15 Dept. Requests	FY 14-15 Administrator Recommends	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Requested FY14-15 thru FY18-19	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other (Loans)				
Accounting/Finance	\$ -	\$ 71,983	\$ 700,000	\$ 600,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 600,000	\$ -	
Administration	\$ -	\$ 3,181,204	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	
Airport	-	115,000	1,518,334	1,518,334	-	-	-	-	1,518,334	1,312,500	146,667	-	-	-	59,167	59,167	-	
Buildings & Grounds	-	64,817	165,000	165,000	-	-	-	-	165,000	-	-	-	88,230	-	76,770	76,770	-	
Community Development	-	104,424	-	-	104,200	-	-	-	104,200	-	-	-	-	-	104,200	-	-	
Fire Department	377,500	7,333	8,860,000	1,810,000	1,642,000	3,822,500	2,156,000	806,000	17,286,500	2,265,550	400,000	1,000,000	24,421	4,300,000	9,296,529	846,029	11,100,000	
Information Technology	205,000	196,390	135,000	135,000	85,000	120,000	-	85,000	425,000	-	-	-	-	-	425,000	135,000	315,000	
Parks & Recreation	200,000	565,471	386,500	275,000	250,000	285,000	225,000	150,000	1,296,500	-	-	-	-	-	1,296,500	275,000	550,000	
Schools	-	-	2,607,500	875,000	2,531,000	2,373,000	2,413,000	2,425,000	12,349,500	-	-	-	79,387	-	12,270,113	795,613	29,469,000	
Sheriff's Office	-	103,764	1,348,000	-	250,000	-	-	-	1,598,000	-	-	-	-	-	1,598,000	-	-	
Vehicles	342,223	19,459	409,500	409,500	537,500	511,550	463,650	464,807	2,387,007	-	92,105	-	-	-	2,294,902	390,065	516,500	
Computers	112,600	-	68,200	68,200	99,200	97,100	42,700	68,600	375,800	-	-	-	-	-	375,800	68,200	92,900	
<b>Total (Less Utilities):</b>	<b>\$ 1,237,323</b>	<b>\$ 4,429,845</b>	<b>\$ 21,198,034</b>	<b>\$ 10,856,034</b>	<b>\$ 5,898,900</b>	<b>\$ 7,209,150</b>	<b>\$ 5,300,350</b>	<b>\$ 3,999,407</b>	<b>\$ 43,605,841</b>	<b>\$ 3,578,050</b>	<b>\$ 638,772</b>	<b>\$ 1,000,000</b>	<b>\$ 192,038</b>	<b>\$ 9,300,000</b>	<b>\$ 28,896,981</b>	<b>\$ 3,245,844</b>	<b>\$ 42,043,400</b>	
Public Utilities	1,674,500	306,264	1,055,824	1,055,824	518,000	597,000	500,000	180,000	2,850,824	-	-	-	-	-	2,850,824	1,055,824	10,370,000	
<b>Total CIP-All Depts:</b>	<b>\$ 2,911,823</b>	<b>\$ 4,736,109</b>	<b>\$ 22,253,858</b>	<b>\$ 11,911,858</b>	<b>\$ 6,416,900</b>	<b>\$ 7,806,150</b>	<b>\$ 5,800,350</b>	<b>\$ 4,179,407</b>	<b>\$ 46,456,665</b>	<b>\$ 3,578,050</b>	<b>\$ 638,772</b>	<b>\$ 1,000,000</b>	<b>\$ 192,038</b>	<b>\$ 9,300,000</b>	<b>\$ 31,747,805</b>	<b>\$ 4,301,668</b>	<b>\$ 52,413,400</b>	

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT  
 FISCAL YEARS 2015 - 2019

Request Description	FY14 Adopted/ Amended	FY13 Carryforward To FY14	Department Requests						Total Requests Requested FY14-15 thru FY18-19	Revenue Sources FY14-15 thru FY18-19						Fund Balance Requirement For FY 14-15 (Yellow Areas Only)	Beyond FY 18-19
			FY 14-15 Dept. Requests	FY 14-15 Administrator Recommends	FY 15-16	FY 16-17	FY 17-18	FY 18-19		Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other (Loans)	Fund Balance FY15 - FY19 (Unrestricted)		
<b>Accounting/Finance</b>																	
Upgrade/Provide Integrated Software (\$50,000 approp FY12; An additional \$22,800 approp FY13). The \$600,000 reflects recent price information. Price subject to change based on final proposals.		\$ 71,983	\$ 700,000	\$ 600,000	\$ 400,000				\$ 1,100,000						\$ 1,100,000	\$ 600,000	
<b>Subtotal:</b>	\$ -	\$ 71,983	\$ 700,000	\$ 600,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 600,000	\$ -
<b>Administration</b>																	
Historic School Renovation Project - Elementary Grades 3 - 5. In FY14 the BOS set aside \$0.02 (\$465,065) of the RE rate for debt service. P&I on \$5 million for 20 yrs, at 3.5% totals \$351,805. The \$465,065 is reflected in the Debt Service Fund, not CIP.		\$ 3,181,204	\$ 5,000,000	\$ 5,000,000					\$ 5,000,000					\$ 5,000,000	\$ -	\$ -	
<b>Subtotal:</b>	\$ -	\$ 3,181,204	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -
<b>Airport</b>																	
Rehabilitate Taxiway (including MITLS) - This is a scope increase to an existing project (Acct # 4-097-91000-8010)		\$ 115,000	\$ 1,458,334	\$ 1,458,334					\$ 1,458,334	\$ 1,312,500	\$ 116,667				\$ 29,167	\$ 29,167	
Replace Existing Tractor (also a loader & brush cutter). To cut and maintain recently cleared areas.			\$ 60,000	\$ 60,000					\$ 60,000		\$ 30,000				\$ 30,000	\$ 30,000	
<b>Subtotal:</b>	\$ -	\$ 115,000	\$ 1,518,334	\$ 1,518,334	\$ -	\$ -	\$ -	\$ -	\$ 1,518,334	\$ 1,312,500	\$ 146,667	\$ -	\$ -	\$ -	\$ 59,167	\$ 59,167	\$ -
<b>Buildings &amp; Grounds (General Services)</b>																	
New Courthouse Steps & Sidewalk. Add an ADA compliant ramp.			\$ 40,000	\$ 40,000					\$ 40,000						\$ 40,000	\$ 40,000	
Renovate Admin Kitchen & Break Room			\$ 30,000	\$ 30,000					\$ 30,000						\$ 30,000	\$ 30,000	
Administration Building Roof. Replace tar & gravel roof with same. Total cost \$160,000 (\$95,000 plus \$65,000 FY13)		\$ 64,817	\$ 95,000	\$ 95,000					\$ 95,000			\$ 88,230		\$ 6,770	\$ 6,770	\$ 6,770	
<b>Subtotal:</b>	\$ -	\$ 64,817	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 88,230	\$ -	\$ 76,770	\$ 76,770	\$ -
<b>Community Development</b>																	
Purchase of Development Rights - Reflects the 6/30/13 proffer cash balance.		\$ 87,456			\$ 87,456				\$ 87,456						\$ 87,456	\$ -	
Affordable Housing Program - Reflects the 6/30/13 proffer cash balance.		\$ 16,968			\$ 16,744				\$ 16,744						\$ 16,744	\$ -	
<b>Subtotal:</b>	\$ -	\$ 104,424	\$ -	\$ -	\$ 104,200	\$ -	\$ -	\$ -	\$ 104,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,200	\$ -	\$ -
<b>Fire Department/Radio Towers</b>																	
<b>FIRE DEPARTMENT</b>																	
Apparatus Replacement - The purchase of 4 engines and 1 heavy rescue truck with a total cost of \$2.5 million. Annual cash purchases are anticipated.			\$ 500,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000						\$ 2,500,000	\$ 600,000	\$ 1,100,000
Ambulance Replacement - Five Ambulances with a total cost of \$1.250 million. Annual cash purchases are anticipated.	\$ 250,000		\$ 250,000		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000						\$ 1,250,000	\$ -	
Support Apparatus - Replace advanced life support vehicle. (ALS-1)			\$ 90,000	\$ 90,000	\$ 60,000	\$ 120,000			\$ 270,000						\$ 270,000	\$ 90,000	
100-Foot Tower Ladder Truck - Match for a 95% grant. Provides access to fire events where the building is not accessible due to setbacks			\$ 989,000	\$ 989,000					\$ 989,000	\$ 939,550					\$ 49,450	\$ 49,450	
Burn Building Construction (Costs not covered by the \$450,000 grant, which includes site preparation and related costs)	\$ 75,000		\$ 75,000	\$ 75,000	\$ 126,000				\$ 201,000	\$ 126,000			\$ 24,421		\$ 50,579	\$ 50,579	
Fire Station Number 5 (New Bottoms Bridge Station-Cost of land and construction for a 3-bay station)			\$ 250,000				\$ 900,000		\$ 1,150,000			\$ 250,000			\$ 900,000	\$ -	\$ 1,500,000

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT  
 FISCAL YEARS 2015 - 2019

Request Description	FY14 Adopted/ Amended	FY13 Carryforward To FY14	Department Requests						Total Requests Requested FY14-15 thru FY18-19	Revenue Sources FY14-15 thru FY18-19					Fund Balance Requirement For FY 14-15 (Yellow Areas Only)	Beyond FY 18-19	
			FY 14-15 Dept. Requests	FY 14-15 Administrator Recommends	FY 15-16	FY 16-17	FY 17-18	FY 18-19		Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other (Loans)			Fund Balance FY15 - FY19 (Unrestricted)
Fire Station Number 6 (New FONK Station-Cost of land and construction for a 3 bay station). Located behind Visitors Center			\$ 750,000						\$ 750,000			\$ 750,000			\$ -	\$ -	\$ 1,500,000
Fire Station Number 3 (Replace current station)					\$ 450,000	\$ 450,000			\$ 900,000						\$ 900,000	\$ -	\$ 1,500,000
Fire Station Number 4 (New Station-Cost of land and construction for a 3 bay station)					\$ 200,000	\$ 450,000	\$ 450,000		\$ 1,100,000						\$ 1,100,000	\$ -	\$ 1,500,000
Fire Station Number 2 - New Station - Cost of land and construction of a 4-5 bay drive through station with day room						\$ 2,000,000			\$ 2,000,000						\$ 2,000,000	\$ -	\$ 4,000,000
<b>RADIO TOWERS</b>																	
Public Safety Radio System - Total cost \$5.9 million. Anticipate \$1.2 Federal and \$400,000 State, grants. Local share \$4.3 million. Additional future grants may be available			\$ 5,900,000						\$ 5,900,000	\$ 1,200,000	\$ 400,000			\$ 4,300,000	\$ -	\$ -	
Radio Shop (Mobile Data Terminals for Sheriff and Fire)	\$ 52,500	\$ 7,333	\$ 56,000	\$ 56,000	\$ 56,000	\$ 52,500	\$ 56,000	\$ 56,000	\$ 276,500						\$ 276,500	\$ 56,000	
<b>Subtotal:</b>	<b>\$ 377,500</b>	<b>\$ 7,333</b>	<b>\$ 8,860,000</b>	<b>\$ 1,810,000</b>	<b>\$ 1,642,000</b>	<b>\$ 3,822,500</b>	<b>\$ 2,156,000</b>	<b>\$ 806,000</b>	<b>\$ 17,286,500</b>	<b>\$ 2,265,550</b>	<b>\$ 400,000</b>	<b>\$ 1,000,000</b>	<b>\$ 24,421</b>	<b>\$ 4,300,000</b>	<b>\$ 9,296,529</b>	<b>\$ 846,029</b>	<b>\$ 11,100,000</b>
<b>Information Technology</b>																	
Main Computing Campus Network Upgrades		\$ 82,248	\$ 45,000	\$ 45,000					\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000
Server Infrastructure Improvements			\$ 60,000	\$ 60,000					\$ 60,000						\$ 60,000	\$ 60,000	\$ 60,000
IT- Server Replacements		\$ 10,000	\$ 30,000	\$ 30,000					\$ 30,000						\$ 30,000	\$ 30,000	\$ 40,000
Data Networking Infrastructure Upgrades	\$ 85,000	\$ 30,403			\$ 85,000			\$ 85,000	\$ 170,000						\$ 170,000	\$ -	\$ 170,000
GIS Topography/Aerial Photography	\$ 120,000	\$ 73,740				\$ 120,000			\$ 120,000						\$ 120,000	\$ -	
<b>Subtotal:</b>	<b>\$ 205,000</b>	<b>\$ 196,390</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 85,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,000</b>	<b>\$ 135,000</b>	<b>\$ 315,000</b>
<b>Parks &amp; Recreation</b>																	
Park Development - Formerly Criss Cross Park (100 Acre Park). The carry forward does not include \$82,041.25 of proffered funds.	\$ 200,000	\$ 557,423	\$ 287,500	\$ 200,000	\$ 250,000	\$ 250,000	\$ 200,000	\$ 150,000	\$ 1,137,500						\$ 1,137,500	\$ 200,000	
Historic School Fields - Lights for Field 3			\$ 99,000	\$ 75,000					\$ 99,000						\$ 99,000	\$ 75,000	
P&R Master Plan		\$ 8,048					\$ 25,000		\$ 25,000						\$ 25,000	\$ -	
P&R Equipment (Turf & Ground Equipment)					\$ 35,000				\$ 35,000						\$ 35,000	\$ -	
Neighborhood Parks									\$ -						\$ -	\$ -	\$ 550,000
<b>Subtotal:</b>	<b>\$ 200,000</b>	<b>\$ 565,471</b>	<b>\$ 386,500</b>	<b>\$ 275,000</b>	<b>\$ 250,000</b>	<b>\$ 285,000</b>	<b>\$ 225,000</b>	<b>\$ 150,000</b>	<b>\$ 1,296,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,296,500</b>	<b>\$ 275,000</b>	<b>\$ 550,000</b>
<b>School Board</b>																	
NKES Mobile Classroom			\$ 75,000	\$ 75,000					\$ 75,000						\$ 75,000	\$ 75,000	
Bus Replacement			\$ 390,000	\$ 390,000	\$ 410,000	\$ 431,000	\$ 453,000	\$ 475,000	\$ 2,159,000						\$ 2,159,000	\$ 390,000	\$ 499,000
GWES Fuel Tank Replacement			\$ 175,000	\$ -					\$ 175,000						\$ 175,000	\$ -	
GWES Playground Renovation			\$ 50,000	\$ 50,000					\$ 50,000						\$ 50,000	\$ 50,000	
NKMS HVAC Controls/Fire Alarm Panel			\$ 290,000	\$ 290,000					\$ 290,000				\$ 79,387		\$ 210,613	\$ 210,613	
NKMS Lighting (\$70K/Floor x 3)			\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000			\$ 210,000						\$ 210,000	\$ 70,000	
New Elementary School									\$ -						\$ -	\$ -	\$ 28,000,000
NKES Renovation - Yellow House			\$ 960,000						\$ 960,000						\$ 960,000	\$ -	

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT  
 FISCAL YEARS 2015 - 2019

Request Description	FY14 Adopted/ Amended	FY13 Carryforward To FY14	Department Requests						Total Requests Requested FY14-15 thru FY18-19	Revenue Sources FY14-15 thru FY18-19					Fund Balance Requirement For FY 14-15 (Yellow Areas Only)	Beyond FY 18-19	
			FY 14-15 Dept. Requests	FY 14-15 Administrator Recommends	FY 15-16	FY 16-17	FY 17-18	FY 18-19		Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other (Loans)			Fund Balance FY15 - FY19 (Unrestricted)
NKES Renovation - Café HVAC			\$ 100,000						\$ 100,000						\$ 100,000	\$ -	
NKES Renovation - Blue House					\$ 1,280,000				\$ 1,280,000						\$ 1,280,000	\$ -	
NKES Renovation - Library/Main						\$ 1,280,000			\$ 1,280,000						\$ 1,280,000	\$ -	
NKES Renovation - Red House							\$ 1,280,000		\$ 1,280,000						\$ 1,280,000	\$ -	
NKES Renovation - Rainbow House								\$ 1,280,000	\$ 1,280,000						\$ 1,280,000	\$ -	
NKES Renovation - Roof							\$ 320,000	\$ 320,000	\$ 640,000						\$ 640,000	\$ -	\$ 320,000
NKMS Windows					\$ 90,000				\$ 90,000						\$ 90,000	\$ -	
NKMS Gym Floor Replacement					\$ 125,000				\$ 125,000						\$ 125,000	\$ -	
Tennis Court Relocation to NKHS									\$ -						\$ -	\$ -	\$ 500,000
Press Box/Scoreboard									\$ -						\$ -	\$ -	\$ 150,000
Technology - One-To-One Learning - Secondary			\$ 497,500					\$ 350,000	\$ 847,500						\$ 847,500	\$ -	
Technology - One-To-One Learning - Middle					\$ 556,000				\$ 556,000						\$ 556,000	\$ -	
Technology - One-To-One Learning - Elementary						\$ 592,000	\$ 360,000		\$ 952,000						\$ 952,000	\$ -	
<b>Subtotal:</b>	\$ -	\$ -	\$ 2,607,500	\$ 875,000	\$ 2,531,000	\$ 2,373,000	\$ 2,413,000	\$ 2,425,000	\$ 12,349,500	\$ -	\$ -	\$ -	\$ 79,387	\$ -	\$ 12,270,113	\$ 795,613	\$ 29,469,000
<b>Sheriff's Office</b>																	
New Animal Shelter (P&I @ 4%, 20Yrs = \$85,723)		\$ 103,764	\$ 1,300,000						\$ 1,300,000						\$ 1,300,000		
Firearms Range					\$ 250,000				\$ 250,000						\$ 250,000	\$ -	
Marine Patrol			\$ 48,000						\$ 48,000						\$ 48,000	\$ -	
<b>Subtotal:</b>	\$ -	\$ 103,764	\$ 1,348,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,598,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,598,000	\$ -	\$ -
<b>Vehicle Replacement</b>																	
Building Development	\$ 19,223	\$ 19,459	\$ 21,000	\$ 21,000		\$ 22,050	\$ 23,150	\$ 24,307	\$ 90,507						\$ 90,507	\$ 21,000	
Commissioner of Revenue/Assessor			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			\$ 75,000						\$ 75,000	\$ 25,000	
Community Development - Administration									\$ -						\$ -	\$ -	\$ 18,000
Community Development - Planning					\$ 18,000				\$ 18,000						\$ 18,000	\$ -	
Community Development - Environmental					\$ 18,000	\$ 24,000			\$ 42,000						\$ 42,000	\$ -	\$ 18,000
Parks & Recreation (Maintenance Vehicle)					\$ 30,000				\$ 30,000						\$ 30,000	\$ -	
Sheriff	\$ 300,000		\$ 340,500	\$ 340,500	\$ 420,500	\$ 420,500	\$ 420,500	\$ 420,500	\$ 2,022,500						\$ 2,022,500	\$ 340,500	\$ 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 FY15).	\$ 23,000		\$ 23,000	\$ 23,000	\$ 26,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 109,000		\$ 92,105				\$ 16,895	\$ 3,565	\$ 23,000
<b>Subtotal:</b>	\$ 342,223	\$ 19,459	\$ 409,500	\$ 409,500	\$ 537,500	\$ 511,550	\$ 463,650	\$ 464,807	\$ 2,387,007	\$ -	\$ 92,105	\$ -	\$ -	\$ -	\$ 2,294,902	\$ 390,065	\$ 516,500
<b>Computer Replacement</b>																	
Accounting (Financial Services)	\$ 11,500		\$ 4,500	\$ 4,500	\$ 4,000			\$ 11,500	\$ 20,000						\$ 20,000	\$ 4,500	
Administration	\$ 3,000					\$ 7,500		\$ 2,500	\$ 10,000						\$ 10,000	\$ -	
Administration - Receptionist/Switchboard					\$ 2,500				\$ 2,500						\$ 2,500	\$ -	
Building Development	\$ 2,500				\$ 7,500	\$ 14,000			\$ 21,500						\$ 21,500	\$ -	\$ 2,500
Buildings & Grounds (General Services)			\$ 3,000	\$ 3,000	\$ 5,000		\$ 2,500		\$ 10,500						\$ 10,500	\$ 3,000	

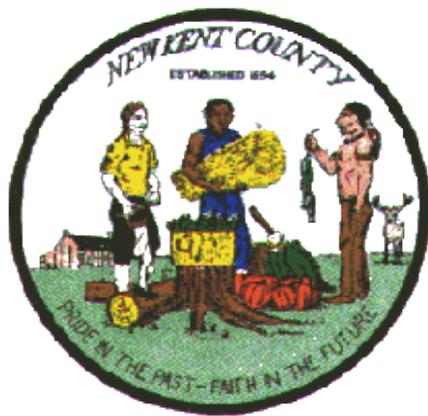
COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT  
 FISCAL YEARS 2015 - 2019

Request Description	FY14 Adopted/ Amended	FY13 Carryforward To FY14	Department Requests						Total Requests Requested FY14-15 thru FY18-19	Revenue Sources FY14-15 thru FY18-19					Fund Balance Requirement For FY 14-15 (Yellow Areas Only)	Beyond FY 18-19	
			FY 14-15 Dept. Requests	FY 14-15 Administrator Recommends	FY 15-16	FY 16-17	FY 17-18	FY 18-19		Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other (Loans)			Fund Balance FY15 - FY19 (Unrestricted)
Commissioner of Revenue-Assessor	\$ 2,500				\$ 3,000	\$ 14,000	\$ 2,500	\$ 19,500						\$ 19,500	\$ -		
Community Development-Administration	\$ 3,500						\$ 3,500	\$ 3,500						\$ 3,500	\$ -		
Community Development - Environmental					\$ 8,500			\$ 8,500						\$ 8,500	\$ -	\$ 2,500	
Community Development - Planning	\$ 2,500				\$ 5,000	\$ 2,500		\$ 7,500						\$ 7,500	\$ -	\$ 7,500	
Comprehensive Services Act	\$ 2,000		\$ 2,000	\$ 2,000			\$ 2,000	\$ 4,000						\$ 4,000	\$ 2,000	\$ 2,000	
County Attorney						\$ 3,000		\$ 3,000						\$ 3,000	\$ -		
Economic Development	\$ 2,500		\$ 3,500	\$ 3,500		\$ 5,000		\$ 2,500	\$ 11,000					\$ 11,000	\$ 3,500	\$ 3,500	
Fire Department	\$ 17,800		\$ 15,300	\$ 15,300	\$ 18,700	\$ 15,000	\$ 18,700	\$ 15,300	\$ 83,000					\$ 83,000	\$ 15,300		
Human Resources					\$ 3,000		\$ 2,500		\$ 5,500					\$ 5,500	\$ -		
IT-Computers	\$ 9,000						\$ 5,000	\$ 9,000	\$ 14,000					\$ 14,000	\$ -		
Parks & Recreation	\$ 3,000				\$ 3,000	\$ 3,000			\$ 6,000					\$ 6,000	\$ -		
Registrar			\$ 2,500	\$ 2,500	\$ 2,500				\$ 5,000					\$ 5,000	\$ 2,500		
Sheriff	\$ 52,800		\$ 37,400	\$ 37,400	\$ 27,000	\$ 44,100		\$ 19,800	\$ 128,300					\$ 128,300	\$ 37,400	\$ 74,900	
Treasurer					\$ 12,500				\$ 12,500					\$ 12,500	\$ -		
<b>Subtotal:</b>	\$ 112,600	\$ -	\$ 68,200	\$ 68,200	\$ 99,200	\$ 97,100	\$ 42,700	\$ 68,600	\$ 375,800	\$ -	\$ -	\$ -	\$ -	\$ 375,800	\$ 68,200	\$ 92,900	
<b>TOTAL CIP - ALL DEPTS.</b>	\$ 1,237,323	\$ 4,429,845	\$ 21,198,034	\$ 10,856,034	\$ 5,898,900	\$ 7,209,150	\$ 5,300,350	\$ 3,999,407	\$ 43,605,841	\$ 3,578,050	\$ 638,772	\$ 1,000,000	\$ 192,038	\$ 9,300,000	\$ 28,896,981	\$ 3,245,844	\$ 42,043,400

Proffers Allocated \$ 192,038  
 Fund Balance Allocated 3,245,844  
 Total FY15 Fund Balance Reduction \$ 3,437,882

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - ENTERPRISE FUND  
 FISCAL YEARS 2015 - 2019

Request Description	FY14 Adopted/Amended	FY13 Carryforward To FY14	Department Requests					Total Requests	Revenue Sources FY14-15 thru FY18-19					Fund Balance Requirement For FY 14-15 (Yellow Areas Only)	Beyond FY 18-19		
			FY 14-15 Dept. Requests	FY 14-15 Administrator Recommends	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Requested FY14-15 thru FY18-19	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY14 Only)	Other (Loans)		Fund Balance FY15 - FY19 (Unrestricted)	
<b>Public Utilities</b>																	
SCADA - Replace current servers (Cur Servers Outdated)			\$ 180,000	\$ 180,000					\$ 180,000						\$ 180,000	\$ 180,000	
Microwave Communications Antenna Between Utility Admin & Courthouse			\$ 49,000	\$ 49,000					\$ 49,000						\$ 49,000	\$ 49,000	
Interconnection of Water Systems Study			\$ 135,000	\$ 135,000					\$ 135,000						\$ 135,000	\$ 135,000	
GIS Utility Mapping & Updates (Using "as-built" drawings)			\$ 40,000	\$ 40,000	\$ 40,000				\$ 80,000						\$ 80,000	\$ 40,000	
Ground Level Storage Tank Maintenance (Repairs at the Colonies, Whitehouse Farms & Sherwood Estates)	\$ 300,000	\$ 116,320	\$ 160,000	\$ 160,000	\$ 180,000				\$ 340,000						\$ 340,000	\$ 160,000	\$ 100,000
Water System Energy Audit (VDH to fund \$50,000 buddgeted FY14)	\$ 50,000		\$ 26,324	\$ 26,324					\$ 26,324						\$ 26,324	\$ 26,324	
Rt 249 Water Line Project (formerly Interconnect Large/Small Water Systems) Debt funding via VRA loan. This is in addition to the loan.	\$ 1,300,000		\$ 460,000	\$ 460,000					\$ 460,000						\$ 460,000	\$ 460,000	
Bottoms Bridge Cary Street Well Replacement (Backup Well)					\$ 155,000	\$ 35,000	\$ 500,000	\$ 50,000	\$ 740,000						\$ 740,000	\$ -	
FONK Talleyville Well Replacement					\$ 52,000	\$ 518,000			\$ 570,000						\$ 570,000	\$ -	
Parham Landing SBR Diffuser Maintenance Project					\$ 58,000				\$ 58,000						\$ 58,000	\$ -	
Parham Landing Intellipro Upgrade							\$ 130,000		\$ 130,000						\$ 130,000	\$ -	
Sherwood Estates Backup Water Supply Well									\$ -						\$ -	\$ -	\$ 105,000
Minitree Glen Backup Water Supply Well									\$ -						\$ -	\$ -	\$ 105,000
Parham Landing W&S Service Area Expansion - Rt. 33 to Interstate 64		\$ 189,944							\$ -						\$ -	\$ -	\$ 2,500,000
Water System Audit and Leak Detection									\$ -						\$ -	\$ -	\$ 50,000
Reclaimed Water Line Extension	\$ 20,000								\$ -						\$ -	\$ -	\$ 4,185,000
The Colonies-Fire Flow Upgrades									\$ -						\$ -	\$ -	\$ 825,000
Elevated Storage Tank for Brickshire									\$ -						\$ -	\$ -	\$ 2,500,000
Public Utilities - Vehicles					\$ 22,000	\$ 44,000			\$ 66,000						\$ 66,000	\$ -	
Public Utilities - Computers	\$ 4,500		\$ 5,500	\$ 5,500	\$ 11,000				\$ 16,500						\$ 16,500	\$ 5,500	
<b>TOTAL CIP - ALL DEPTS.</b>	<b>\$ 1,674,500</b>	<b>\$ 306,264</b>	<b>\$ 1,055,824</b>	<b>\$ 1,055,824</b>	<b>\$ 518,000</b>	<b>\$ 597,000</b>	<b>\$ 500,000</b>	<b>\$ 180,000</b>	<b>\$ 2,850,824</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,850,824</b>	<b>\$ 1,055,824</b>	<b>\$ 10,370,000</b>

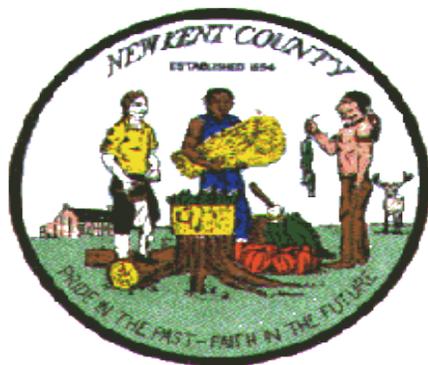




## FISCAL YEAR 2014-15 ADOPTED BUDGET

---

### Section F County Debt



**COUNTY OF NEW KENT  
FY2014-15 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 adopted by the Board of Supervisors on July 24, 2006, and revised August 2008, April 24, 2013 and May 12, 2014. The full version of the policy can be found in Appendix B of this document.

Debt Ratios	January 1, 2014 Assessments	County Policy
Debt as a percentage of Assessed Value	2.24%	4.5%
Debt per Capita	\$2,897	-----
Debt Service as a percent of General Government Expenditures	11.29%	12%

**General Fund Transfer**

As of June 30, 2013, outstanding debt related to County projects totaled \$6.65 million, School related project debt totaled \$50.96 million and Public Utility related debt \$14.99 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.

**FY2014-15 Changes**

The FY15 Budget reflects a possible \$5 million debt issue related to the renovation of the County's Historic School to provide additional elementary classrooms. However, at their June 2014 meeting the Board of Supervisors voted to suspend this project. As of July 2014, the Board of Supervisors is considering additional debt for a new public radio system that is projected to cost \$6.7 million. Airport general obligation debt in the amount of \$61,856 was retired on June 10, 2014.

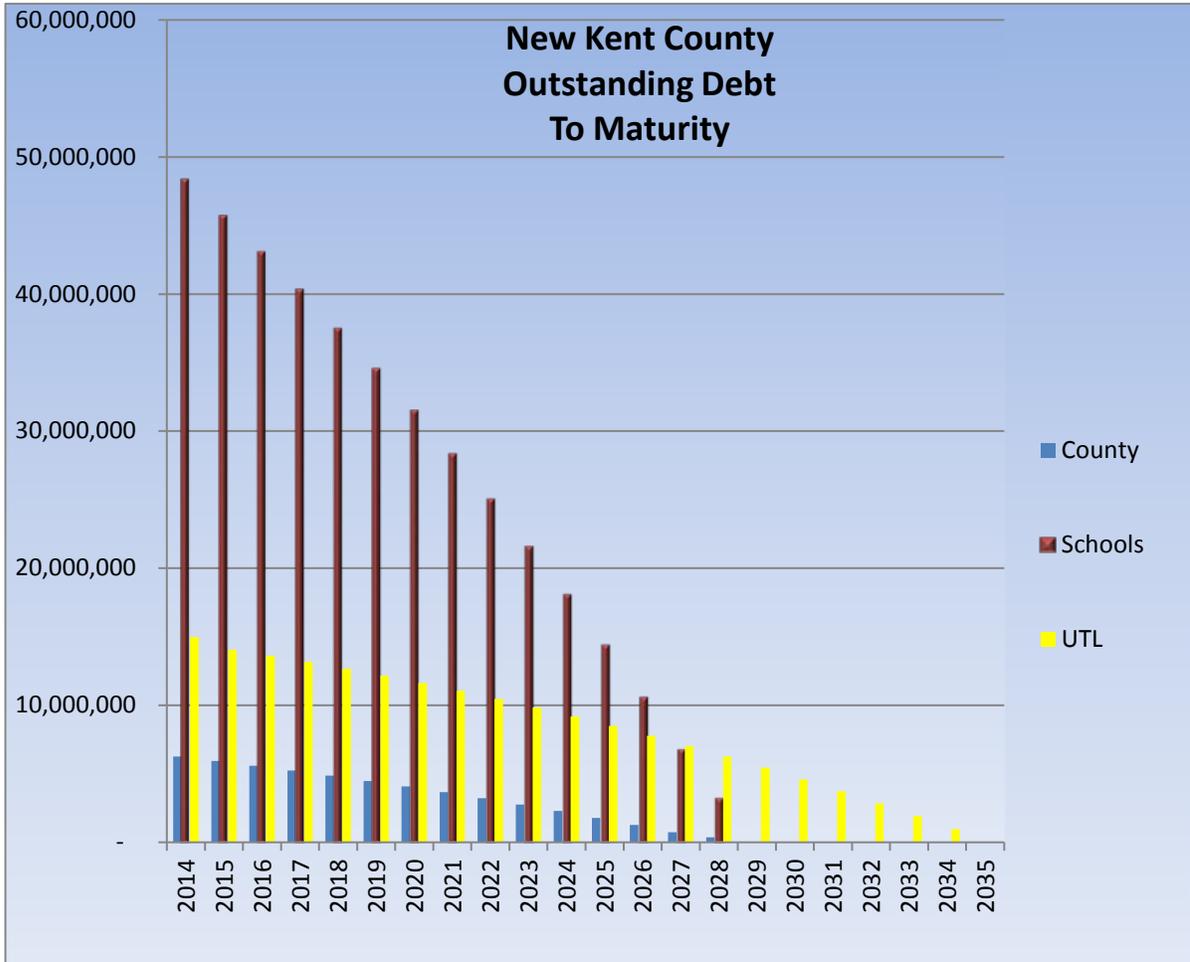
### **Future General Obligation Debt**

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 may require debt service within the next five years include:

- Public Safety – New Radio System \$5,900,000
- Schools – Elementary School Renovation \$5,760,000
- Schools – Historic School Renovation \$5,000,000 (Currently suspended)
- Sheriff – New Animal Shelter \$1,300,000

## Total Outstanding Debt to Maturity

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



**County of New Kent**  
**FY 2014-15 Adopted Budget**  
**Annual Debt Requirements -As of June 30, 2013**

<b>County Obligations (County Projects)</b>			<b>County Obligations (School Projects)</b>				
Year	Lease		Year	General		Lease	
Ending	Revenue Bonds		Ending	Obligation Bonds		Revenue Bonds	
June 30,	Principal	Interest	June 30,	Principal	Interest	Principal	Interest
2014	392,544	282,511	2014	901,824	571,595	1,647,359	1,866,978
2015	327,955	264,276	2015	910,950	524,157	1,728,376	1,784,610
2016	342,162	250,469	2016	814,973	479,379	1,818,395	1,698,191
2017	356,500	236,031	2017	821,510	437,649	1,908,415	1,607,271
2018	371,472	220,960	2018	826,765	397,201	2,002,935	1,511,851
2019	387,081	205,225	2019	830,897	357,876	2,101,957	1,411,704
2020	403,833	188,797	2020	835,474	318,106	2,209,980	1,306,606
2021	420,732	171,623	2021	840,284	278,104	2,318,004	1,196,107
2022	438,783	153,698	2022	845,807	237,388	2,435,029	1,080,207
2023	455,494	136,991	2023	850,329	197,672	2,538,552	976,718
2024	474,862	117,523	2024	854,517	158,292	2,664,579	849,790
2025	495,394	97,189	2025	860,264	117,352	2,799,609	716,561
2026	516,600	75,934	2026	866,534	75,888	2,939,139	576,581
2027	538,482	53,728	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	373,268	16,579	2029			3,366,733	149,538
	<u>\$ 6,652,461</u>	<u>\$ 2,503,983</u>		<u>\$ 12,176,083</u>	<u>\$ 4,197,204</u>	<u>\$ 38,784,933</u>	<u>\$ 17,455,019</u>

**County of New Kent**  
**FY 2014-15 Adopted Budget**  
**Annual Debt Requirements -As of June 30, 2013**  
**Combined County & Schools**

Year Ending June 30,	Principal	Interest	Total
2014	2,941,727	2,721,084	5,662,811
2015	2,967,281	2,573,043	5,540,324
2016	2,975,530	2,428,039	5,403,568
2017	3,086,425	2,280,951	5,367,376
2018	3,201,172	2,130,012	5,331,183
2019	3,319,935	1,974,805	5,294,740
2020	3,449,287	1,813,509	5,262,796
2021	3,579,020	1,645,834	5,224,854
2022	3,719,619	1,471,293	5,190,911
2023	3,844,375	1,311,381	5,155,756
2024	3,993,958	1,125,605	5,119,563
2025	4,155,267	931,102	5,086,369
2026	4,322,273	728,403	5,050,676
2027	4,364,618	520,386	4,885,004
2028	3,952,989	334,643	4,287,632
2029	3,740,001	166,117	3,906,118
Total *1	\$ 57,613,477	\$ 24,156,206	\$ 81,769,683

\*1 - Airport debt in the amount of \$61,856 was retired on June 10, 2014.

**County of New Kent**  
**FY 2014-15 Adopted Budget**  
**Annual Debt Service Requirements**  
**As of June 30, 2013**  
**Public Utility Fund**

Enterprise Fund Obligations		
Year Ending June 30,	Revenue Bonds	
	Principal	Interest
2014	460,000	619,802
2015	475,000	603,141
2016	450,000	586,094
2017	465,000	567,847
2018	485,000	546,478
2019	505,000	521,884
2020	535,000	495,309
2021	565,000	467,197
2022	600,000	437,444
2023	620,000	406,281
2024	660,000	373,731
2025	685,000	340,716
2026	715,000	307,681
2027	745,000	274,284
2028	780,000	241,503
2029	815,000	208,466
2030	850,000	173,713
2031	855,000	142,522
2032	885,000	112,234
2033	920,000	77,731
2034	950,000	45,313
2035	975,000	15,234
Total	\$ 14,995,000	\$ 7,564,605

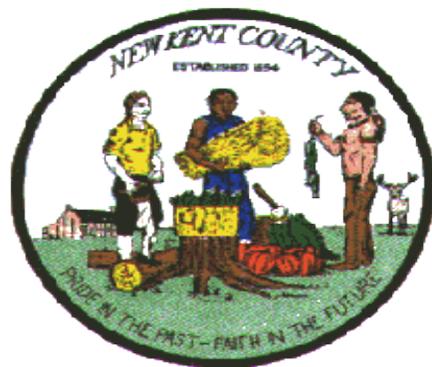


## FISCAL YEAR 2014-15 ADOPTED BUDGET

---

### Section G

### Schools



# New Kent County Public Schools Functional

## Organization Chart – 2014-2015

### 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 and Virginia State University. 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 results in English, math, science and social studies and graduation data to determine whether schools are to be accredited. The state looks at the composite results of all students to make this determination. Results indicate that all four (4) County schools are fully accredited by the state.

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 performance and participation, graduation rate, and attendance rates. This is a very complex system that requires a school division to meet 29 out of 29 indicators. The results indicate that one out of four New Kent schools have met the Annually Measurable Objective (AMO) requirements from the federal government.

The school division has over 430 employees. There are over 220 licensed teachers, seven guidance counselors, four media specialists, four principals, five assistant principals, and 1 Superintendent and 9 division Directors.

# New Kent Public Schools



## Revenue Summary:

Source	FY 14 Adopted Budget	FY 15 Adopted Budget	% Change
<b><u>General Fund-205</u></b>			
Local Revenues	\$194,500	\$209,500	7.7%
State Support	12,658,651	13,156,863	3.9%
County Support	12,534,595	12,954,595	3.3%
Fund Balance Carryforward	--	--	0.0%
<b>Total</b>	<b>\$25,387,746</b>	<b>\$26,320,958</b>	<b>3.7%</b>
<b><u>Textbook Fund-206</u></b>			
Textbook Fees	\$149,768	\$160,261	7.0%
County Support	--	--	0.0%
Interfund Transfer	--	--	0.0%
<b>Total</b>	<b>\$149,768</b>	<b>\$160,261</b>	<b>7.0%</b>
<b><u>Grant Fund - 207</u></b>			
Federal Support	\$974,630	\$974,630	0.0%
<b>Total</b>	<b>\$974,630</b>	<b>\$974,630</b>	<b>0.0%</b>
<b><u>Food Service-209</u></b>			
Food Services	\$783,684	\$783,684	0.0%
State Support	18,416	14,748	-19.9%
Federal Support	150,000	150,000	0.0%
<b>Total</b>	<b>\$952,100</b>	<b>\$948,432</b>	<b>-0.4%</b>
<b>Total – All Funds</b>	<b>\$27,464,244</b>	<b>\$28,404,281</b>	<b>3.4%</b>

## Budget Comments: Revenues

The FY15 School Budget reflects total revenue increases of \$940,037. The State fund increase of \$498,212 is driven primarily from an increase in the state determined employee retirement rates and a decreased local composite index. The County transfer to Schools is increased by \$420,000, for total funding of \$12,954,595. The state relative wealth indicator (Local Composite Index) for New Kent was reduced from .4414 to .4296 for FY15.

# New Kent Public Schools

## Expenditure Summary:

Source	FY 14 Adopted Budget	FY 15 Adopted Budget	% Change
<b><u>General Fund-205</u></b>			
Personnel	\$21,340,632	\$22,216,764	4.1%
Operating	4,026,914	4,093,994	1.7%
Capital	20,200	10,200	-49.5%
Total	\$25,387,746	\$26,320,958	3.7%
<b><u>Textbook Fund-206</u></b>			
Personnel	\$--	\$--	0.0%
Operating	--	--	0.0%
Capital	149,768	160,261	7.0%
Total	\$149,768	\$160,261	7.0%
<b><u>Grant Fund - 207</u></b>			
Personnel	\$787,819	\$810,500	2.9%
Operating	186,811	164,130	-12.1%
Capital	--	--	0.0%
Total	\$974,630	\$974,630	0.0%
<b><u>Food Service-209</u></b>			
Personnel	\$535,148	\$442,502	-17.3%
Operating	416,952	505,930	21.3%
Capital	--	--	0.0%
Total	\$952,100	\$948,432	-0.4%
<b>Total – All Funds</b>	<b>\$27,464,244</b>	<b>\$28,404,281</b>	<b>3.4%</b>

## Budget Comments: Expenditures

Mandatory expenditure increases for FY15 include VRS, Group Life, and Health increases. The school system estimated a 10% increase in healthcare costs. Included in the adopted budget are Instructional and testing needs requests as well as an expanded emphasis on Instructional Technology. The bulk of the increase is in salaries and benefits, totaling \$806,166.

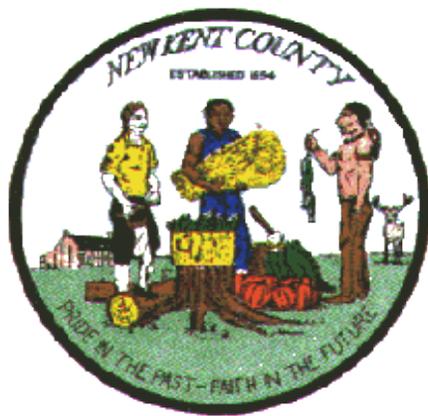
# New Kent Public Schools

## Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Improve Technology access for students grade K-12 to implement a 21<sup>st</sup> century engaging environment</li> </ul>	<ul style="list-style-type: none"> <li>One of only 32 Divisions out of 133 in Virginia with ALL schools fully accredited</li> </ul>
<ul style="list-style-type: none"> <li>Improve number of students on grade level for Reading and Math especially with regards to low socio-economic and exceptional education groups</li> </ul>	<ul style="list-style-type: none"> <li>First year of a full-day program operating at Bridging Communities Regional CTE Center</li> </ul>
<ul style="list-style-type: none"> <li>Provide daily art instruction for elementary school students</li> </ul>	<ul style="list-style-type: none"> <li>New Kent Elementary School recognized as a Distinguished Title I School by the State Board of Education</li> </ul>

## Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
<ul style="list-style-type: none"> <li>K-12 Student Enrollment</li> </ul>	2813	2888	2938	3001
<ul style="list-style-type: none"> <li>All schools fully accredited</li> </ul>	Yes	Yes	Yes	Yes
<ul style="list-style-type: none"> <li>Attendance</li> </ul>	95%	95%	95.2%	95.79%
<ul style="list-style-type: none"> <li>AP Course Enrollment</li> </ul>	51	86	84	92
<ul style="list-style-type: none"> <li>CTE Industry Certification</li> </ul>	70	67	47	100
<ul style="list-style-type: none"> <li>Percent of advanced diplomas</li> </ul>	38.5%	52.8%	58.8%	60.0%





## FISCAL YEAR 2014-15 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 2,400 homes and businesses and provides wastewater collection, transmission and treatment for over 1,150 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 is still 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 County employees that are state certified and is capable of treating 290,000 gallons of wastewater 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

The County's green project at the new Parham Landing Wastewater Treatment Plant includes 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 eight months during 2013 with the other four 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 Resources Authority. These loans will be repaid through a \$0.15 ad valorem surcharge on the real estate values in Bottoms Bridge. The revenues reflect the \$0.15 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, 2014, the department provided water service to approximately 2,418 accounts and sewer service to approximately 1,154 accounts.

## Public Utilities Enterprise Fund

### Revenue Summary: Utility Fund

Source	FY 12 Actual Revenues	FY 13 Actual Revenues	FY 14 Adopted Budget	FY 15 Adopted Budget	% Incr/Decr FY15-FY14
Interest on Investments	\$82,190	\$72,426	\$72,000	\$70,000	-2.8%
Utility Fund Balance	-	-	1,639,867	810,316	-50.6%
Water Service	1,399,100	1,333,234	1,637,560	1,543,100	-5.8%
Other Revenues. - Water	105,656	135,476	116,700	115,250	-1.2%
Reimbursement from Henrico	641,278	460,435	418,560	373,350	-10.8%
Sewer Service	749,848	809,220	780,840	975,500	24.9%
Connection and Available Fees	484,450	673,256	867,375	514,275	-40.7%
Other Misc. Revenue	76,609	59,205	16,000	16,000	0.0%
Commonwealth of Virginia	304,380	-	-	-	0.0%
<b>Total Utility Fund</b>	<b>\$3,843,511</b>	<b>\$3,543,252</b>	<b>\$5,548,902</b>	<b>\$4,417,791</b>	<b>-20.4%</b>

### Revenue Summary: Bottom Bridge Service District Fund

Source	FY 12 Actual Revenues	FY 13 Actual Revenues	FY 14 Adopted Budget	FY 15 Adopted Budget	% Incr/Decr FY15-FY14
Real Estate Tax Ad Valorem	\$127,166	\$119,174	\$118,500	\$178,000	50.2%
Penalty & Interest	403	818	250	250	0.0%
Interest on Bank Deposits	98	774	250	250	0.0%
Bottoms Bridge Connection Fees	372,700	588,950	489,375	584,850	19.5%
Transfer from Utility Fund	207,587	308,959	475,878	321,832	-32.4%
<b>Total Bottoms Bridge</b>	<b>\$707,954</b>	<b>\$1,018,675</b>	<b>\$1,084,253</b>	<b>\$1,085,182</b>	<b>0.1%</b>
<b>Total Public Utilities</b>	<b>\$4,551,465</b>	<b>\$4,561,927</b>	<b>\$6,633,155</b>	<b>\$5,502,973</b>	<b>-17.0%</b>

### 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.

The revenue budget for the Utility Fund operations totals \$4,417,791, which represents a decrease of \$1,131,111 from the FY14 budget of \$5,548,902. All of this reduction is related to a decrease in funds required for new capital improvement projects. As an enterprise fund, revenues from services provided to its customers should primarily fund the Department 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.

## Public Utilities Enterprise Fund

---

Each year a pro-forma for the Utility Fund is reviewed and updated. After the FY14 review and update, it was determined that the proposed utility rates needed to be increased by 6% in order for the system to continue to be self-supporting. With the 6% 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.

# Public Utilities Enterprise Fund

## Expense Summary: Utility Fund

Description	FY12 Actual Expense	FY13 Actual Expense	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15-FY14
Personnel	\$1,175,821	\$1,224,079	\$1,285,762	\$1,282,765	-0.2%
Operating	1,435,357	1,237,973	1,649,302	1,645,370	-0.2%
Capital (non-major)	763,132	1,822,724	116,800	117,500	0.0%
Capital (major) *1	3,915	42,500	2,001,000	1,050,324	-47.5%
Debt Service	1,711	1,157	20,160	-	-100.0%
Transfer	207,587	308,959	475,878	321,832	-32.3%
<b>Total Expenditures</b>	<b>\$3,587,523</b>	<b>\$4,637,392</b>	<b>\$5,548,902</b>	<b>4,417,791</b>	<b>-20.4%</b>
Personnel Complement	19	18	18	18	
Full-time	18	18	18	18	
Part-time	1	0	0	0	

## Expense Summary: Bottoms Bridge Service District Fund

Description	FY12 Actual Expense	FY13 Actual Expense	FY14 Adopted Budget	FY15 Adopted Budget	% Incr/Decr FY15-FY14
Operating *2	\$318,982	\$318,982	\$-	\$-	0.0%
Debt Service *3	707,953	699,692	1,084,253	1,085,182	0.0%
<b>Total Expenditures</b>	<b>\$1,026,935</b>	<b>\$1,018,674</b>	<b>\$1,084,253</b>	<b>1,085,182</b>	<b>0.0%</b>

<b>Total Public Utilities</b>	<b>\$4,614,458</b>	<b>\$5,656,066</b>	<b>\$6,633,155</b>	<b>\$5,502,973</b>	<b>-17.1%</b>
-------------------------------	--------------------	--------------------	--------------------	--------------------	---------------

\*1 – Capital expenditures are reflected in the annual budget, but were capitalized in the FY12 and FY13 actual totals in accordance with Generally Accepted Accounting Principles. For FY12, expenditures totaling \$942,975 were removed from expenditures and capitalized as fixed assets. For FY13, capital expenditures totaling \$784,660 were capitalized.

\*2 – Budget totals exclude depreciation, whereas, it is included in actual

\*3 – Budget totals include principal payments; whereas, actual totals do not.

## Budget Comments: Expenses

Excluding major capital of \$1,050,324, the FY15 expenditure budget for the Utility Fund operations totals \$3,367,467, which represents a decrease of \$179,935 from the FY14 budget of \$3,547,402. This reduction was achieved through extreme austerity measures by Department personnel. As an enterprise fund, revenues from services provided to its customers should primarily fund the Department of Public Utilities. Unfortunately, being a fairly new small system and in the expansion mode, this has proved challenging, and a portion of connection fees continue to be used to fund current expenditures.

## Public Utilities Enterprise Fund

### Goals and Accomplishments:

Fiscal Year 2015 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> <li>Provide reliable water and wastewater service in accordance with all regulatory requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Completed another year of operation of the Parham Landing WWTP while winning the 2013 Performance Award for the 3<sup>rd</sup> year in a row.</li> </ul>
<ul style="list-style-type: none"> <li>Provide reliable and friendly customer service to all users of the system.</li> </ul>	<ul style="list-style-type: none"> <li>Completed sludge study in anticipation of construction of sludge handling facilities.</li> </ul>
<ul style="list-style-type: none"> <li>Build the Route 249 Water Main and combine the Quinton Estates, Kenwood/Greenwood and the FONK water systems into one large system.</li> </ul>	<ul style="list-style-type: none"> <li>Completed the design of the Rte 249 Water Main and combine the Quinton Estates, Kenwood/Greenwood and FONK Water Systems. Contract award with construction to commence in FY15.</li> </ul>
<ul style="list-style-type: none"> <li>Work on expanding reclaimed water for other users within the county.</li> </ul>	<ul style="list-style-type: none"> <li>Continued water conservation efforts with increased public education and reduced irrigation. These efforts are reflected in the continued decrease in water production.</li> </ul>

### Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
<ul style="list-style-type: none"> <li>Water Customers</li> </ul>	2,167	2,259	2,326	2,418
<ul style="list-style-type: none"> <li>Wastewater Customers</li> </ul>	975	1,054	1,121	1,154
<ul style="list-style-type: none"> <li>Water Production – In million gallons</li> </ul>	287.30	266.32	256.90	241.16
<ul style="list-style-type: none"> <li>Wastewater Treated-In million gallons</li> </ul>	97.34	85.82	93.20	87.26
<ul style="list-style-type: none"> <li>Reclaimed Water –In million gallons</li> </ul>	N/A	23.30	28.44	14.47



## FISCAL YEAR 2014-15 ADOPTED BUDGET

---

### Section I

### Supplemental Information



**NEW KENT COUNTY  
FY2014-15 ADOPTED BUDGET  
FULL-TIME FUNDED POSITION HISTORY**

Department	Positions					
	FY10	FY11	FY12	FY13	FY14	FY15
Administration *1	3	3	3	4	4	3
Airport	1	1	1	1	1	1
Building Development	6	5	5	5	5	5
Circuit Court Judge	1	1	1	1	1	1
Clerk of Circuit Court	4	4	4	4	4	4
Commissioner of Revenue *2	7	7	7	7	7	8
Commonwealth's Attorney	3	3	3	3	3	3
Community Development *3	10	9	9	7	8	9
Comprehensive Services Act	2	2	1	1	2	2
County Attorney	2	2	2	2	1	1
Economic Development	2	2	2	1	1	1
Financial Services	5	5	5	5	5	5
Fire-Rescue *4	16	16	19	19	21	24
General Services	11	11	11	10	10	10
Human Resources	2	2	2	2	2	2
Information Technologies *5	3	3	3	3	3	4
Parks & Recreation	3	3	3	3	4	4
Registrar	2	2	2	2	2	2
Sheriff	39	39	41	41	46	46
Social Services	14	15	18	17	16	16
Treasurer	5	5	5	5	5	5
Victim Witness	1	1	1	1	1	1
<b>Total - General Government</b>	<b>142</b>	<b>141</b>	<b>148</b>	<b>144</b>	<b>152</b>	<b>157</b>
<b>Enterprise Funded Positions:</b>						
Public Utilities	15	15	18	18	18	18
<b>Total Positions</b>	<b>157</b>	<b>156</b>	<b>166</b>	<b>162</b>	<b>170</b>	<b>175</b>

**Notes - For FY15:**

- \*1 - Eliminate Assistant County Administrator position (Position transferred to Information Technology)
- \*2 - New Revenue Specialist - Deputy Commissioner
- \*3 - Reinstate the Director's position
- \*4 - Two positions added during FY14, and another funded in the FY15 budget.
- \*5 - New Chief Technology Director position (Position transferred from Administration)

**NEW KENT COUNTY  
FY 2014-15 ADOPTED BUDGET  
PART-TIME POSITION HISTORY**

<b>Department</b>	<b>Positions</b>				
	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>
Administration-Receptionist	3	3	2	2	2
Airport	6	4	4	3	3
Circuit Court Judge	1	2	1	1	1
Clerk of Circuit Court	1	2	2	3	3
Commonwealth's Attorney	4	3	2	2	3
Community Development	1	0	0	0	1
Extension Programs	1	1	1	1	1
Economic Development	3	4	4	5	5
Financial Services	1	1	1	1	1
Fire-Rescue	21	20	22	20	18
General Services	17	16	16	15	16
Parks & Recreation	18	19	18	18	18
Registrar	5	6	6	6	6
Sheriff	16	18	19	23	23
Social Services	2	1	1	1	2
<b>Total - General Government</b>	<b>100</b>	<b>100</b>	<b>99</b>	<b>101</b>	<b>103</b>
<b>Enterprise Funded Positions:</b>					
Public Utilities	1	1	0	0	0
<b>Total Positions</b>	<b>101</b>	<b>101</b>	<b>99</b>	<b>101</b>	<b>103</b>

**This document does not reflect seasonal employees or poll workers**

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
General Fund - 001		
<b>Administration</b>		
11020	County Administrator	1.00
11020	Deputy Clerk of the Board	1.00
11020	Executive/Legal Assistant	1.00
		3.00
<b>Commissioner of Revenue</b>		
12090	Commissioner/Assessor	1.00
12090	Chief Deputy Commissioner III	1.00
12090	Assistant Director 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
12090	Revenue Specialist-Deputy Commissioner - New for FY15	1.00
		8.00
<b>County Attorney</b>		
12040	County Attorney	1.00
		1.00
<b>Human Resources</b>		
12050	Human Resource Manager	1.00
12050	Human Resource Assistant	1.00
		2.00
<b>Treasurer</b>		
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
<b>Financial Services</b>		
12150	Director	1.00
12150	Assistant Director	1.00
12150	Payroll Administrator	1.00
12150	Accounts Payable Specialist	1.00
12150	Accountant	1.00
		5.00

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
<b>Information Technology</b>		
12200	Chief Technology Director (Reclassified from Administration) - New for FY15	1.00
12200	Senior IT Lead Technician	1.00
12200	Technology Support Specialist	1.00
12200	GIS Manager	1.00
		4.00
<b>Registrar</b>		
13020	Registrar	1.00
13020	Chief Assistant Registrar	1.00
		2.00
<b>Circuit Court Judge</b>		
21010	Administrative Assistant	1.00
		1.00
<b>Clerk of the Circuit Court</b>		
21060	Clerk of the Circuit Court	1.00
21060	Chief Deputy Clerk	1.00
21060	Deputy	1.00
21060	Deputy	1.00
		4.00
<b>Sheriff - Law Enforcement</b>		
21070	Sheriff	1.00
21070	Chief Deputy	1.00
21070	Lieutenant Patrol	1.00
21070	Lieutenant, Administration	1.00
21070	Investigator/Lieutenant	1.00
21070	Captain	1.00
21070	Detective Sergeant	1.00
21070	Detective Sergeant	1.00
21070	Sergeant Patrol	1.00
21070	Sergeant Patrol	1.00
21070	Corporal - School Resource Officer	0.50
21070	Corporal - School Resource Officer	1.00
21070	Corporal - School Resource Officer	1.00
21070	Deputy	1.00

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
21070	Deputy	1.00
21070	Finance and Budget Assistant	1.00
21070	Administrative Assistant	1.00
		27.50
<b>Sheriff - Courts</b>		
21700	Captain	1.00
21700	Civil Process Lieutenant	1.00
21700	Civil Process Sergeant	1.00
21700	Civil Process Deputy	1.00
21700	Civil Process Deputy	1.00
		5.00
<b>Victim Witness</b>		
21900	Coordinator, Victim Witness	1.00
		1.00
<b>Commonwealth's Attorney</b>		
22010	Commonwealth Attorney	1.00
22010	Assistant Commonwealth Attorney	1.00
22010	Administrative Assistant	1.00
		3.00
<b>Building Development</b>		
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
<b>Sheriff - Emergency 911 Communications</b>		
31400	Communications Officer	1.00

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
		9.00
<b>Fire-Communication Systems</b>		
31800		-
<b>Fire-Rescue</b>		
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
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 (FY14 Mid-year Addition)	1.00
32100	Firefighter/EMT - New (FY14 Mid-year Addition)	1.00
32100	Firefighter/EMT - New (Reclass from Communications)	1.00
32100	Firefighter/EMT - New for FY15	1.00
32100	Administrative Assistant	1.00
32100	Billing Specialist	1.00
		24.00
<b>Sheriff - Animal Control</b>		
35010	Corporal	0.50
35010	Animal Control Officer	1.00
35010	Animal Control Officer	1.00
35010	Pound Attendant	1.00
		3.50
<b>Refuse Collection</b>		
42030	Equipment Maintenance	1.00
42030	Administrative Assistant	0.25
42030	Refuse Site Lead Attend.	1.00
42030	Maintenance Supervisor	0.50

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
		2.75
<b>Buildings &amp; Grounds</b>		
43020	Director - Vacant	-
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
<b>Parks &amp; Recreation - Administration</b>		
71100	Director of Parks & Recreation	1.00
71100	Recreation Programs Manager	1.00
71100	Administrative Assistant	1.00
		3.00
<b>Parks &amp; Recreation - Programs</b>		
71100	Youth Program Coordinator (Reclassified to Part-time July 2014)	1.00
		1.00
<b>Community Development - Administration</b>		
81009	Director - New for FY15	1.00
81009	Administrative Assistant	1.00
		2.00
<b>Planning</b>		
81010	Zoning Official	1.00
81010	Planner I	1.00
81010	Planning Manager	1.00
		3.00
<b>Economic Development</b>		
81050	Director - Vacant	-
81050	Administrative Assistant	1.00
		1.00
<b>Environmental</b>		
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
Total General Fund		137.00

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

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

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

Comprehensive Services Act - Fund 008

**Comprehensive Services Act**

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

County Airport - Fund 097

<b>Airport</b>		
97-90000	Airport Manager	1.00
Total		1.00

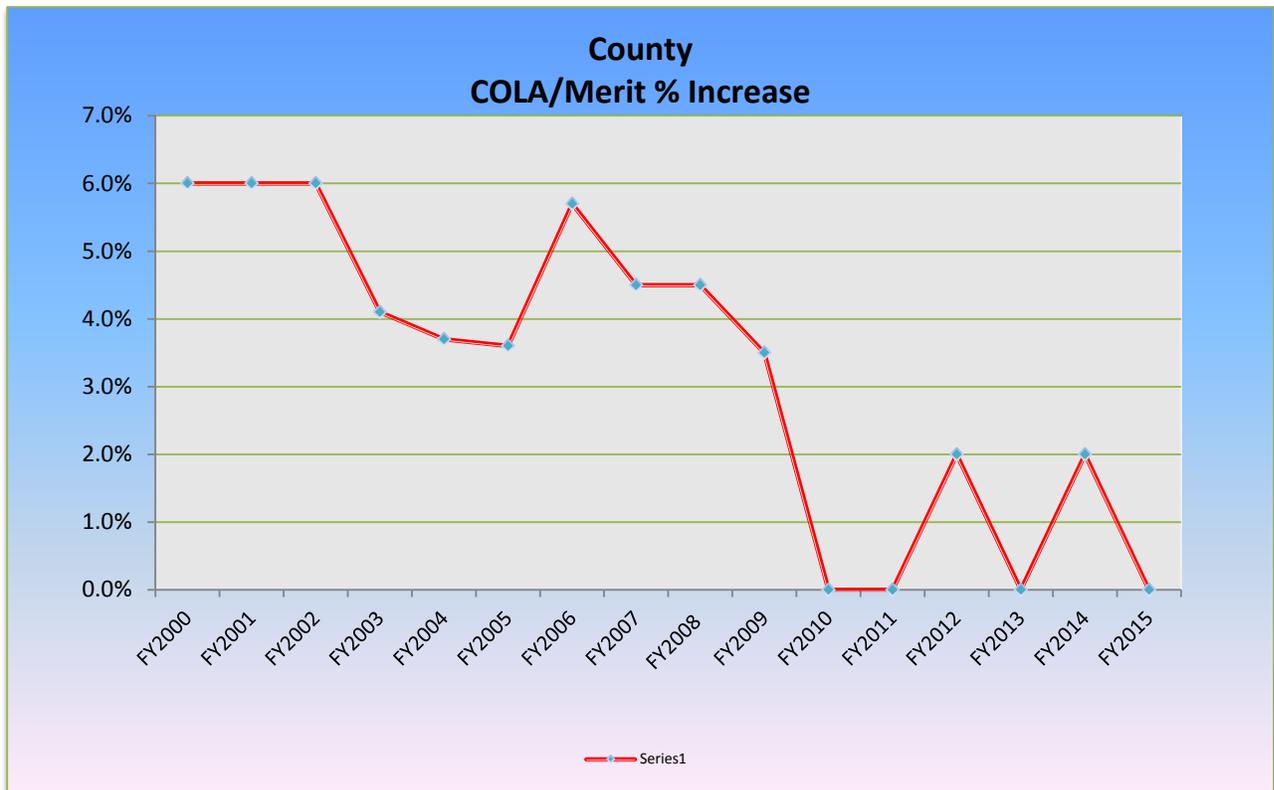
Public Utilities - Fund 098

COUNTY OF NEW KENT  
 FY 2014-15 ADOPTED BUDGET  
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
<b>Public Utility - Administration</b>		
91020	Public Works Director	1.00
91020	Asst. Public Works Director	1.00
91020	Administrative Assistant	1.00
91020	Billing Specialist	1.00
<b>Water Operations</b>		
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
<b>Parham Landing Water</b>		
91040	Maintenance Mechanic 50%	0.50
91040	Utility Foreman- 50%	0.50
91040	Operations Superintendent 25%	0.25
<b>Parham Landing Sewer</b>		
91050	Operations Superintendent	0.50
91050	Waste Water Treatment Plant Operator III	1.00
91050	Waste Water Treatment Plant Operator III	1.00
91050	Waste Water Treatment Plant Operator II	1.00
91050	Chief Plant Operator	1.00
91050	Waste Water Treatment Plant Operator II	0.50
91050	Waste Water Treatment Plant Operator II	1.00
<b>County Sewer &amp; Reclaim</b>		
91060	Operations Superintendent	0.25
91060	Waste Water Treatment Plant Operator II	0.50
91060	Utility Specialist	0.50
Total - Public Utility		18.00
Total - All Funds		175.00

## 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%
FY2015	0.00%	0.00%		0.00%

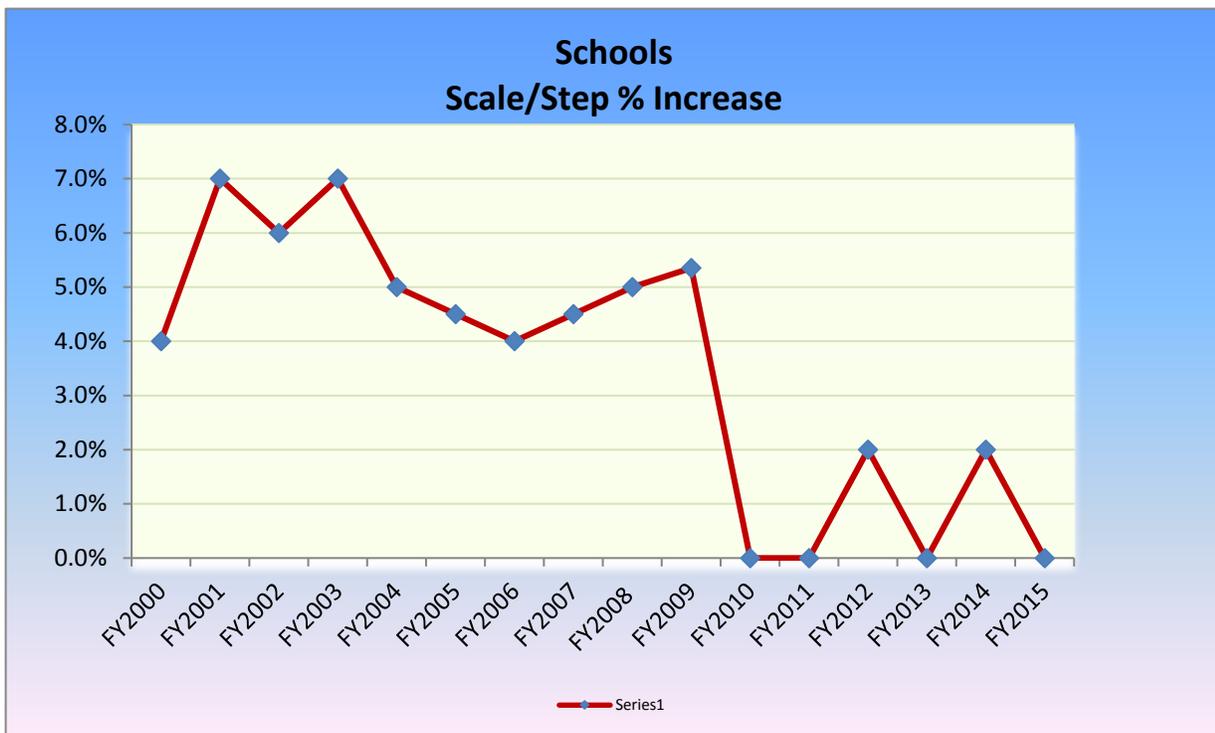


\*1 - Employees received a 5% salary adjustment to offset a State requirement to pay the 5% VRS share. On average, this resulted in a net \$10 reduction in employee take home pay.

## County Schools Schools Scale/Step Increase History

Fiscal Year	Scale Adj. Increase	Step Increase		Total Increase
FY2000	2.30%	1.70%	1 Step	4.00%
FY2001	5.30%	1.70%	1 Step	7.00%
FY2002	4.30%	1.70%	1 Step	6.00%
FY2003	5.30%	1.70%	1 Step	7.00%
FY2004	3.30%	1.70%	1 Step	5.00%
FY2005	2.80%	1.70%	1 Step	4.50%
FY2006	2.30%	1.70%	1 Step	4.00%
FY2007	2.80%	1.70%	1 Step	4.50%
FY2008	3.30%	1.70%	1 Step	5.00%
FY2009	2.3%/5.00%	1.70%	1 Step	5.35%
FY2010	0.00%	0.00%	1 Step	0.00%
FY2011	0.00%	0.00%		0.00%
FY2012	2.00%	0.00%		2.00%
FY2013	0.00%	0.00%	*1	0.00%
FY2014	2.00%	0.00%		2.00%
FY2015	0.00%	0.00%		0.00%

\* 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 2014-15 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
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
2012	22,901,566	3,428,191	377,288	242,185	547,657	1,453,487	6,586,903	227,366	35,764,643
(1) 2013	23,426,941	3,620,732	385,976	243,811	514,058	1,339,208	6,207,353	167,418	35,905,497
(2) 2014	24,609,089	4,185,850	322,370	241,500	545,795	1,335,402	4,028,011	32,912	35,300,929
(3) 2015	25,681,296	4,350,400	387,580	245,500	526,058	864,981	3,978,580	57,391	36,091,786

(1) Actual & Audited General Fund Revenues

(2) Adopted Budget

(3) Adopted Budget

**COUNTY OF NEW KENT  
FY 2014-15 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
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
2012	64.0	9.6	1.0	0.7	1.6	4.1	18.4	0.6	100
(1) 2013	65.2	10.1	1.1	0.7	1.4	3.7	17.3	0.5	100
(2) 2014	69.7	11.9	0.9	0.7	1.5	3.8	11.4	0.1	100
(3) 2015	71.2	12.1	1.1	0.7	1.4	2.3	11.0	0.2	100

(1) Actual & Audited General Fund Revenues

(2) Adopted Budget

(3) Adopted Budget

COUNTY OF NEW KENT  
 FY15 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
2014	19,860	2,379,403,678	11,274,259	0.47%	568

- (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  
FY15 ADOPTED BUDGET  
ASSESSED PROPERTY VALUES**

Calendar Year	Fiscal Year		Original Assessed Values			Total Assessed Value
			Real Property (1)	Personal Property (1)	Public Service (1)	
*	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	2,623,349,990
	2013	2014	2,379,403,678	179,049,237	110,036,823	2,668,489,738
	2014	2015 (2)	2,430,680,249 (3)	179,393,301 (3)	119,607,807 (3)	2,729,681,357

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

(2) Denotes a Reassessment Year. The Latest Reassessment was January 1, 2014, for FY15 Revenues.

(3) Based on Commissioner of Revenue Estimate

**COUNTY OF NEW KENT**  
**FY 2014-15 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
2013	\$ 18,281,426	\$ 17,694,332	96.79%	\$ 6,350	\$ 18,287,776	\$ 236,474	\$ 17,930,806	98.05%
2012	18,212,680	17,636,241	96.83%	1,616	18,214,296	355,805	17,992,046	98.78%
2011	18,024,674	17,412,481	96.60%	(987)	18,023,687	448,725	17,861,206	99.10%
2010	18,150,753	17,481,715	96.31%	(130,619)	18,020,134	468,468	17,950,183	99.61%
2009	17,544,380	16,928,858	96.49%	(20,740)	17,523,640	545,979	17,474,837	99.72%
2008	14,683,271	14,228,315	96.90%	(228)	14,683,043	431,572	14,659,887	99.84%
2007	13,684,954	13,233,449	96.70%	(2,665)	13,682,289	444,267	13,677,716	99.97%
2006	10,873,944	10,579,423	97.29%	41,551	10,915,495	333,436	10,912,859	99.98%
2005	9,769,591	9,543,630	97.69%	18,429	9,788,020	242,644	9,786,274	99.98%
2004	8,790,161	8,531,094	97.05%	10,593	8,800,754	268,119	8,799,213	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  
FY15 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 &amp; Tools</u>	<u>Aircraft</u>	<u>Mobile Homes</u>
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
* 2014	2015	0.84	3.75	1.50	0.75	0.84

**Notes:**

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

\* Denotes Reassessment Years

**COUNTY OF NEW KENT, VIRGINIA  
FY 2014-15 ADOPTED BUDGET  
PRINCIPAL REAL PROPERTY TAXPAYERS  
CURRENT AND NINE YEARS AGO**

Taxpayer	2014			2005		
	Rank	Assessed Valuation (1)	Percentage of Total Assessed Valuation	Rank	Assessed Valuation (2)	Percentage of Total Assessed Valuation
Colonial Downs Holdings Inc	1	\$ 26,619,500	1.16%	2	\$ 26,048,800	2.04%
City of Newport News	2	25,000,800	1.09%	1	28,040,131	2.19%
New Kent Farms LLC	3	24,573,000	1.07%			
Kinney Jonathan C. Trustee	4	23,370,500	1.01%	5	7,661,500	0.60%
NKP LB5 LLC	5	11,674,700	0.51%			
SPF Investments, LLC	6	10,784,700	0.47%			
Kentland Investments LLC	7	9,869,800	0.43%	6	7,399,300	0.58%
NKP LB4 LLC	8	9,114,100	0.40%			
Patriot's Landing Mgmt Corp.	9	7,575,800	0.33%			
AHS Cumberland Hospital, LLC	10	6,597,300	0.29%	8	6,184,200	0.48%
Bluegreen Properties of Virginia				3	15,069,300	1.18%
Tideland Title Agency, Inc.				4	8,976,000	0.70%
Goodall, Marjorie R				7	7,296,500	0.57%
Tradition Golf Club Royal New Kent				9	5,400,000	0.42%
Coloinial Downs LLC				10	5,287,400	0.41%
<b>Total</b>		<b>\$ 155,180,200</b>	<b>6.737%</b>		<b>\$ 117,363,131</b>	<b>9.183%</b>
<b>Total Assessed Valuation of RE</b>		<b>\$ 2,303,303,078</b>	<b>100.000%</b>		<b>\$ 1,278,073,681</b>	<b>100.000%</b>

**Notes:**

(1) Based on January 1, 2013 Real Estate Assessments Less AFD

(2) Based on January 1, 2004 Real Estate Assessments Less AFD

Updated 08-04-2014 MFA

**COUNTY OF NEW KENT  
FY 2014-15 ADOPTED BUDGET  
DEMOGRAPHIC AND ECONOMIC STATISTICS**

<b>Year</b>	<b>Population (6)</b>	<b>Personal Income (in thousands) (1)</b>	<b>Per Capita Personal Income (1)</b>	<b>Unemployment Rate (2)</b>	<b>School Enrollment (3)</b>
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	740,013	38,605	5.6	2,940
2013	19,554	N/A	N/A	5.6	3,001
2014	19,860	N/A	N/A	4.3	3,028

(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)

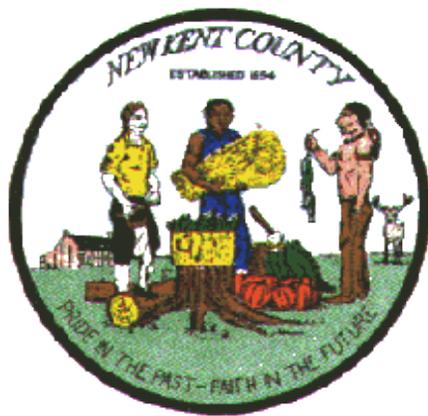
Fall Membership is the number of students enrolled in public school on September 30th of each year.

(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

N/A - This information was unavailable.

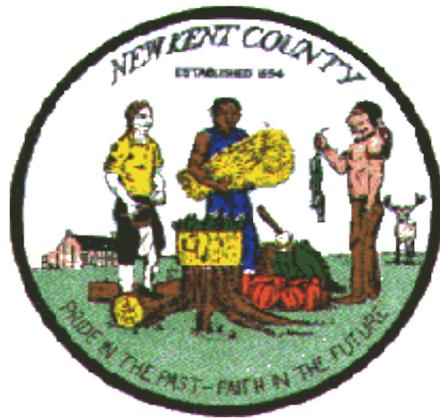




## FISCAL YEAR 2014-15 ADOPTED BUDGET

---

### Appendices



# Fee Schedule



## APPENDIX A FY14 Adopted Fee Schedule

Table of Contents	
Fee Description	Page
Airport	248
Animal Control	249
Building Permits	250
Courts	252
Cultural Event/Program	253
Land Development	254
Motor Vehicles	255
Parks & Recreation	256
Precious Metals & Gems	258
Public-Private Education Act	259
Public Safety	260
Public Utilities	261
Refuse & Recycling	268
Taxation	269
Zoning & Subdivision	270

# 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	\$61.00
Job cost (labor and materials) \$501.00--\$1,000.00	\$66.50
Job cost (labor and materials) \$1,001.00--\$2,000.00	\$72.00
Job cost (labor and materials) \$2,001.00--\$3,000.00	\$77.50
Job cost (labor and materials) \$3,001.00--\$4,000.00	\$83.00
Job cost (labor and materials) over \$4,001.00 -- \$5,000.00	\$88.50
Plus, \$1,000.00 or fraction thereof over \$5,000.00	\$6.00
Missed inspection fee	\$55.00
Residential building permits: Estimated market value per \$1,000.00 or fraction thereof	\$1.75
Minimum building permit fee	\$61.00
Moving building permit, per square foot of foundation	\$0.25
Demolition building permit	\$70.00
Manufactured home installation permit (per unit)	\$80.00
Signs, billboards permit--structure not serviced by electricity	\$61.00
Signs, billboards permit--structure served by electricity	\$66.00
Renewal of building permit	\$40.00
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	\$35.00
Change of contractor/mechanic's lien agent	\$35.00
Re-inspection fee	\$35.00
<b><u>Amusement device rides:</u></b>	
Kiddie ride	\$25.00
Circular/flat rides	\$35.00
Other rides	\$55.00

# 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
Athletic Fields	\$10.00 per hour (minimum 2 hours)
Field 5 Lights	\$30.00 per hour (in addition to field rental)
Field Preparation	\$75.00 per field
Classrooms	\$10 per hour (minimum 2 hours)
Gyms	\$30 per hour (\$200 maximum per day)
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

# 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	\$467.00
Advanced Life Support 1	\$660.00
Advanced Life Support 2	\$770.00
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	\$44.91
1" meter minimum usage charge	\$83.98
1 1/2" meter minimum usage charge	\$176.98
2" meter minimum usage charge	\$265.96
3" meter minimum usage charge	\$463.95
4" meter minimum usage charge	\$742.91
6" meter minimum usage charge	\$1,484.81
8"--10" meter minimum usage charge	\$2,654.13
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	\$6.74
Usage 12,001—18,000 gallons	\$7.35
Usage 18,001 + gallons	\$7.70

# 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	\$62.39
1" meter minimum usage charge	\$146.98
1 1/2" meter minimum usage charge	\$286.95
2" meter minimum usage charge	\$496.94
3" meter minimum usage charge	\$993.86
4" meter minimum usage charge	\$1,615.77
6" meter minimum usage charge	\$3,306.56
8"--10" meter minimum usage charge	\$6,779.11
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	\$9.35
Usage 12,001—18,000 gallons	\$10.13
Usage 18,001 + gallons	\$10.68

# 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

## 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	Plus \$0.25/acre, not to exceed \$500
Private road inspection fee/plan review	\$125.00	
Road maintenance initial funding fee is five percent of gross sales price of all lots		

# 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

Revision 3 – Adopted by the BOS May 12, 2014  
Effective Immediately

---

# **FINANCIAL POLICY GUIDELINES- *Continued***

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **TABLE OF CONTENTS**

	<b><u>Page</u></b>
Fiscal Policy Guidelines - Objectives	274
Accounting, Auditing and Financial Reporting	275
Capital Improvement Budget	279
Asset Maintenance, Replacement & Enhancement	281
Risk Management	282
Utility Funds	283
Debt Management	284
Fund Balance	292
Cash Management & Investments	295
Glossary	296

---

# **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **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** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **ACCOUNTING, AUDITING AND FINANCIAL REPORTING**

1. The County shall establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
2. The County's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
3. The County's annual financial report will present a summary of financial activity by governmental funds and all funds respectively.
4. The County will retain the right to perform financial, compliance and performance audits on any entity receiving funds or grants from the County. Note: Although there are many other examples, The Office of the Attorney General of the Commonwealth of Virginia on December 29, 1989 offered this opinion to The Honorable Madison E. Marye that 1. City Council May Conduct "Administrative Audit" of the School System's Administrative Operations with School Board's Cooperation; Scope of Administrative Audit Limited if School Board declines Cooperation.
5. 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.
6. The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

---

# **FINANCIAL POLICY GUIDELINES**- *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## *OPERATING BUDGET*

1. The operating budget is intended to implement the Board's service priorities and vision for the County.
2. The budget is a plan for identifying and allocating resources. The objective is to enable service delivery with allocated resources. Services should be delivered to the citizens at a level which will meet real needs as efficiently and effectively as possible.
3. 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.
4. 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.
5. The County's goal is to pay for all recurring expenditures with recurring revenues.
6. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
7. It is important that a positive unassigned fund balance in the general fund and a positive cash balance in all governmental funds be shown at the end of the fiscal year.
8. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and a positive cash balance.
9. The budget shall provide for funding at the rate stipulated by the Virginia Retirement System for all retirement systems.
10. The County shall prepare regular reports comparing actual revenue and expenditures to projected budgeted amounts.

---

## **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

11. The County will avoid tax anticipation borrowing and maintain adequate fiscal reserves in accordance with the fund balance policy.
12. Proposed program expansions above existing service levels must be submitted as budgetary enhancements requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the community to include analysis of long term fiscal impacts. Emphasis will be placed upon areas identified as high priorities by the Board.
13. Proposed new programs must also be submitted as budgetary enhancements requiring detailed justification. New programs will be evaluated on the same basis as program expansion to include analysis of long term fiscal impacts. Emphasis will be placed upon areas identified as high priorities by the Board.
14. 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.
15. Budget appropriations and transfers will be brought to the County Board of Supervisors for consideration as required by the County's By-Laws.
16. 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.

---

# **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## *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** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **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.
7. 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.
8. 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.
9. 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.
10. 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.
11. The County will identify the estimated costs and potential funding sources for each capital project proposal prior to seeking approval from the Board.
12. The County will attempt to determine the least costly and most flexible financing method for all new projects.

---

## **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

13. 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 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** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **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** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

### **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** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **UTILITY 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**- *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **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.

---

# **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

7. The County will confine long-term borrowing and capital leases to capital improvements, projects or equipment that cannot be financed from current financial resources.
8. 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.
9. 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 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.
10. 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.
11. 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.
12. 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.
13. 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

---

# **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

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.

14. 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:

- 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.

---

# **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

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:

- 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.

---

# **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

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. The 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.
- 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

---

# **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

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** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **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.

## **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.

---

## **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

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- *Continued*

County of New Kent, Virginia

July 2006 – Original Adoption Date

August 2008 – Revision 1

April 2013 – Revision 2

May 2014 – Revision 3

---

## 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 30<sup>th</sup>) for which the constraint or removal of constraint is desired. Formal Board action includes the annual adoption of the budget

---

# FINANCIAL POLICY GUIDELINES- *Continued*

County of New Kent, Virginia

July 2006 – Original Adoption Date

August 2008 – Revision 1

April 2013 – Revision 2

May 2014 – Revision 3

---

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.
  - **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 30<sup>th</sup> 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 31<sup>st</sup>, 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.

---

## **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

- 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.

---

# **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

## **CASH MANAGEMENT AND INVESTMENTS**

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- *Continued*

County of New Kent, Virginia

July 2006 – Original Adoption Date

August 2008 – Revision 1

April 2013 – Revision 2

May 2014 – Revision 3

---

## 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.

---

## **FINANCIAL POLICY GUIDELINES**- *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

**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.

**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.

---

## **FINANCIAL POLICY GUIDELINES** - *Continued*

**County of New Kent, Virginia**

**July 2006 – Original Adoption Date**

**August 2008 – Revision 1**

**April 2013 – Revision 2**

**May 2014 – Revision 3**

---

**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 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 1<sup>st</sup> to June 30<sup>th</sup> 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.