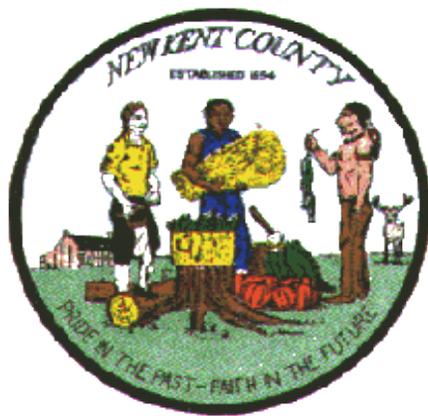


New Kent C O U N T Y V I R G I N I A



New Kent County Fiscal Year 2015-16 Adopted Budget

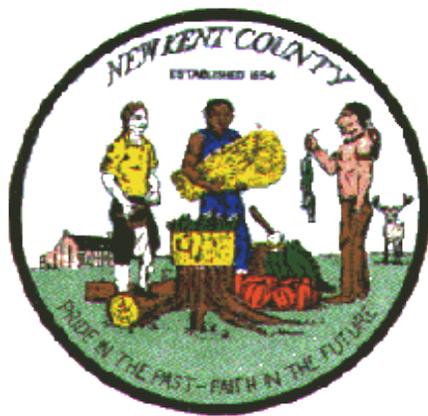




FISCAL YEAR 2015-16 ADOPTED BUDGET

(Adopted 05/20/2015)

Section A Introduction



COUNTY OF NEW KENT READER'S GUIDE TO THE BUDGET DOCUMENT

The County prepares two version of the annual budget. This version has been prepared in accordance with standards established by the Government Finance Officers' Association relative to the Distinguished Budget Presentation Award program, and reflects summary information with regard to departmental budgets. A detailed version is also prepared, and is available on the County's website at <http://www.co.new-kent.va.us/index.aspx?nid=269>. The detailed version provides line-item budget totals by department and fund. While the detailed version does not provide the wealth of financial and statistical information reflected in this document, it does provide the level of detail necessary for administration of the annual budget, and is intended for Department Heads and other interested parties that require a level of detail not reflected in this 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
- Relationship of major and non-major funds to functional units and departments
- 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

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FY2015-16 ADOPTED BUDGET
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New Kent

C O U N T Y • V I R G I N I A



A GREAT PLACE TO GROW

C. Thomas Tiller, Jr.
Chairman
District 2



Ronald P. Stiers
Vice Chairman
District 4



Thomas W. Evelyn
District 1



James H. Burrell
District 3



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 2015, 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

As of July 1, 2014, the County is home to approximately 20,164 people according to the Weldon Cooper Center for Public Service at the University of Virginia. At the time of the 2010 census, the population of the County totaled 18,429. In 2014 the Weldon Cooper Center for Public Service indicated that New Kent was one of the fastest growing counties in the Commonwealth. Even though the population density is at approximately 95 persons per square mile; demonstrating the County still remains primarily rural, the County has undergone significant development over the past several years with growth spread fairly evenly throughout the County.

The County is comprised of about 212 square miles and is located directly between two of the nation's most dynamic MSA's: Richmond-Petersburg and Williamsburg-Hampton Roads. At the heart of the Central East Coast, New Kent is within 750 miles of over 55% of the nation's population and nearly 60% of its personal income and consumer expenditures. It is bisected by I-64 with four high-traffic count exits, and its intersection with I-295 is just 4 miles to the west. While the County's rural atmosphere has been preserved, the I-64 corridor with its utilities, business sites, and amenities is growing with commercial and residential activity.

<u>Population</u>		
New Kent County – Estimated Population as of June 2014		20,164
Gender (Male – Female) – 2000 Census	50.9%	49.1%
<u>Race/Ethnicity – 2010 Census</u>	<u>New Kent</u>	<u>MSA</u>
American Indian or Alaska Native	194	5,480
Asian	162	39,265
Black	2,484	375,427
Pacific Islander	3	757
Two or More	529	57,536
White	15,057	779,786
Total	18,429	1,258,251
<u>Civilian Labor Force (April 2014)</u>		
New Kent County		10,972
MSA		692,488
<u>Major Employers</u>		
<u>Company/Organization</u>	<u>Industry</u>	
New Kent County School Board	Government/School Board/Educational	
Curtis Contracting, Incorporated	Construction	
AHS Cumberland Hospital	Health Care Provider	
County of New Kent	County Government	
Food Lion	Supermarket	
Bruce Howard Contracting, Incorporated	Construction	
<u>Unemployment Rate (April 2014)</u>		
New Kent County		3.9%
Virginia		4.6%
<u>Employment by Industry (4th Qtr. 2012)</u>		
Government – Total		23.4%
Local Government		20.8%
Construction		22.2%
Health Care & Social Assistance		12.6%
Retail Trade		11.6%
Accommodation & Food Services		7.0%
Other		2.4%

Economy

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



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

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

New Kent County is home to four premier golf courses, a large number of festivals, and three wineries (with award winning wines). 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.

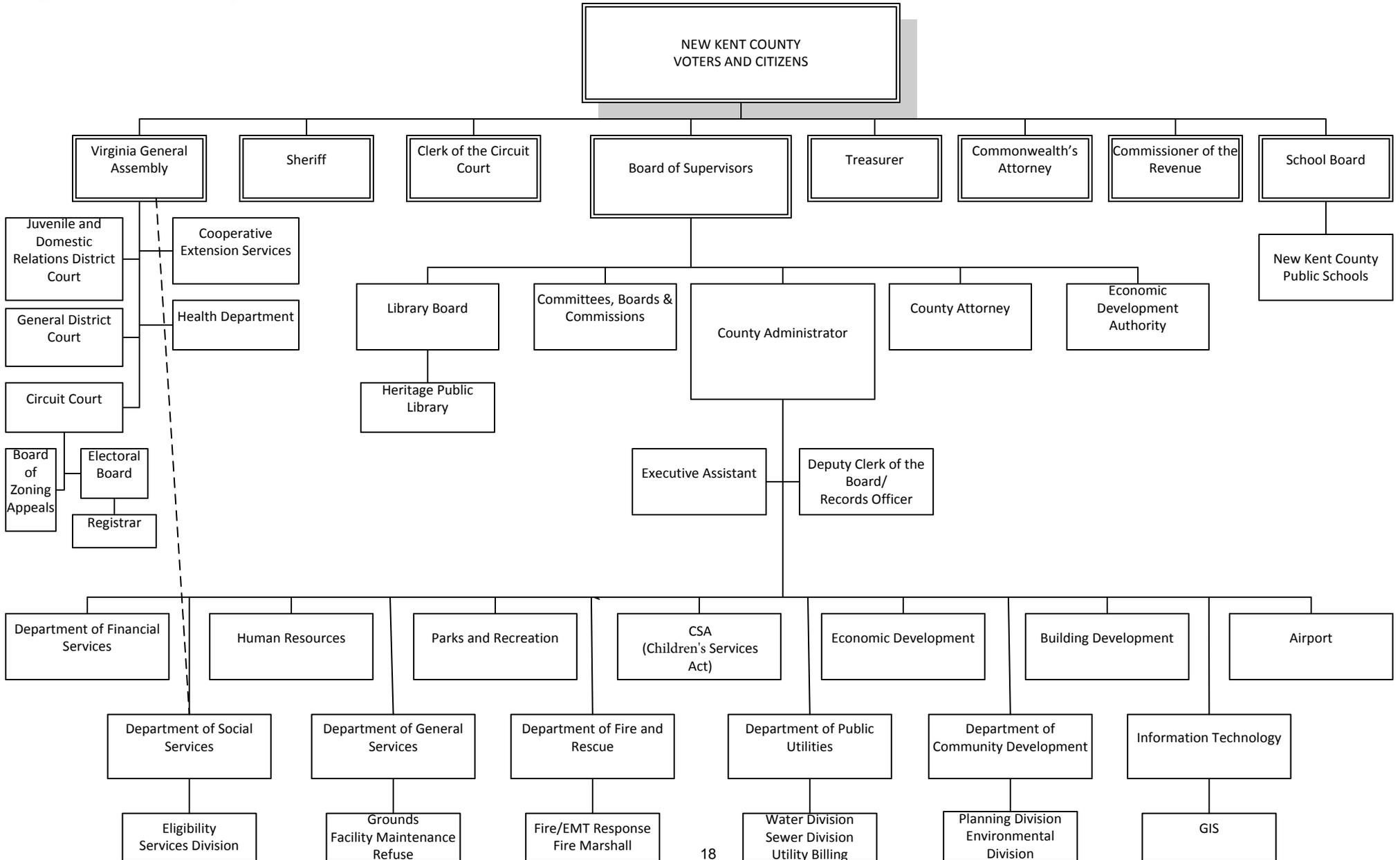
COUNTY OF NEW KENT, VIRGINIA LOCATION MAP



The County of New Kent (the “County”) is home to approximately 20,164 people. At the time of the 2010 census, the population of the County totaled approximately 18,429. The County is comprised of approximately 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 5 miles to the west.



Organization of General Government Administrative Functions Fiscal Year 2016



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 2015-16 Budget Calendar	
CIP - Distribute Departmental Request Forms	09/16/14
CIP - Kick-off Meeting	09/25/14
CIP – Request Forms Due to Finance	10/16/14
CIP - Department Head Interviews	10/20-11/07/14
FY16 Budget - Distribute Submission Package to Departments	12/02/14
FY16 Budget - Personnel Request Forms Due to Personnel/Finance	01/08/15
FY16 Budget – Dept. Operational Budgets Due to Finance	01/15/15
FY16 Budget – Dept. Head Meetings with Budget Team	1/16 - 2/9/15
CIP - Present to Planning Commission	01/20/15
CIP – Public Hearing Advertisement Submitted	01/30/15
CIP - Public Hearing (Planning Commission)	02/17/15
FY16 Budget – Submit Proposed Budget to Board of Supervisors	03/09/15
FY16 Budget – BOS Retreat	03/12/15
FY16 Budget – BOS Work Session	03/25/15
FY16 Budget – BOS Set Tax Rate	04/13/15
FY16 Budget – Public Hearing Advertisement Submitted	04/16/15
FY16 Budget - Public Hearing	05/11/15
FY16 Budget - Adopted	05/20/15

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 1st of the following year. The operating and capital budgets include proposed expenditures and the means of financing. Public hearings are conducted to obtain citizen comments and input. Prior to June 30th, the budget is legally enacted through passage of an appropriations resolution.

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

Fund Structure

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

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 to clearly reflect the cost of operations.

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 Fund.

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 (Children's 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 30th) for which the constraint or removal of constraint is desired.
 - **Assigned Fund Balance** – Amounts constrained for a specific purpose by the County Administrator. Assignments shall not create a deficit in any fund or segment of fund balance.
 - **Unassigned Fund Balance** – Amounts not classified as nonspendable, restricted, committed, or assigned as noted above. The General Fund is the only fund that would report a positive unassigned fund balance.
- B. ***Order of Expenditure Within Fund Balance*** – In circumstances where amounts are expended for which restricted and unrestricted (Committed, Assigned, and Unassigned) amounts are available, the order of expenditure shall be restricted, committed, assigned and unassigned.

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

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

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

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

Fund Structure Overview

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

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.

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

Community Development (Continued)		Other Funds (included in General Fund)	
	Board of Zoning Appeals		Social Services Fund
	Historic Commission		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 2015-16 ADOPTED BUDGET
CHANGES IN FUND BALANCE**

Description	FY14 Actual *2	FY15 Adopted	FY16 Adopted
General Fund			
Revenues	\$ 36,047,705	\$ 36,091,786	\$ 36,825,627
Expenditures	35,655,671	36,091,786	36,825,627
Change in Fund Balance	392,034	-	-
Actual & Projected Beginning Fund Balance	7,675,248	8,067,282	8,067,282
Actual & Projected Ending Fund Balance *1	\$ 8,067,282	\$ 8,067,282	\$ 8,067,282
Social Services			
Revenues	\$ 1,093,830	\$ 1,334,836	\$ 1,489,844
Expenditures	1,093,830	1,334,836	1,489,844
Change in Fund Balance	-	-	-
Actual & Projected Beginning Fund Balance	-	-	-
Actual & Projected Ending Fund Balance *1	\$ -	\$ -	\$ -
Capital Improvements & School Construction Funds			
Revenues	\$ 1,628,594	\$ 5,939,550	\$ 159,000
Expenditures	3,763,138	9,377,432	1,686,360
Change in Fund Balance	(2,134,544)	(3,437,882)	(1,527,360)
Actual & Projected Beginning Fund Balance	15,290,274	13,155,730	9,717,848
Actual & Projected Ending Fund Balance *1	\$ 13,155,730	\$ 9,717,848	\$ 8,190,488
CSA - Human Services Fund			
Revenues	\$ 1,024,549	\$ 1,736,248	\$ 1,765,940
Expenditures	1,024,549	1,736,248	1,765,940
Change in Fund Balance	-	-	-
Actual & Projected Beginning Fund Balance	-	-	-
Actual & Projected Ending Fund Balance *1	\$ -	\$ -	\$ -
Va Wireless E-911			
Revenues	\$ 205,980	\$ 46,699	\$ 47,298
Expenditures	129,644	46,699	47,298
Change in Fund Balance	76,336	-	-
Actual & Projected Beginning Fund Balance	9,370	85,706	85,706
Actual & Projected Ending Fund Balance *1	\$ 85,706	\$ 85,706	\$ 85,706
Debt Service Fund			
Revenues	\$ 5,833,602	\$ 5,843,332	\$ 5,646,162
Expenditures	5,667,576	5,602,610	5,267,560
Change in Fund Balance	166,026	240,722	378,602
Actual & Projected Beginning Fund Balance	923,327	1,089,353	1,330,075
Actual & Projected Ending Fund Balance *1 *4	\$ 1,089,353	\$ 1,330,075	\$ 1,708,677

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
CHANGES IN FUND BALANCE**

Description	FY14 Actual *2	FY15 Adopted	FY16 Adopted
Airport Fund			
Revenues	\$ 641,755	\$ 1,749,949	\$ 473,191
Expenditures	763,057	1,749,949	473,191
Change in Fund Balance	(121,302)	-	-
Actual & Projected Beginning Fund Balance	112,064	(9,238)	(9,238)
Actual & Projected Ending Fund Balance *1	\$ (9,238)	\$ (9,238)	\$ (9,238)
Computer Fund			
Revenues	\$ 165,069	\$ 124,200	\$ 101,190
Expenditures	187,656	124,200	101,190
Change in Fund Balance	(22,587)	-	-
Actual & Projected Beginning Fund Balance	133,399	110,812	110,812
Actual & Projected Ending Fund Balance *1	\$ 110,812	\$ 110,812	\$ 110,812
Schools (Includes Food Service)			
Revenues	\$ 27,483,449	\$ 28,404,281	\$ 29,478,021
Expenditures	27,464,226	28,404,281	29,478,021
Change in Fund Balance	19,223	-	-
Actual & Projected Beginning Fund Balance	310,748	329,971	329,971
Actual & Projected Ending Fund Balance *1	\$ 329,971	\$ 329,971	\$ 329,971
Public Utility Fund			
Revenues	\$ 3,484,688	\$ 3,607,475	\$ 3,776,235
Expenditures	4,976,877	4,417,791	4,140,172
Change in Net Assets	\$ (1,492,189)	\$ (810,316)	\$ (363,937)
Actual & Projected Beginning Net Assets	68,309,855	66,817,666	66,007,350
Actual & Projected Ending Net Assets	\$ 66,817,666	\$ 66,007,350	\$ 65,643,413
Bottoms Bridge Service District			
Revenues	\$ 944,624	\$ 1,085,182	\$ 1,043,194
Expenditures	889,145	1,085,182	1,043,194
Change in Net Assets	55,479	-	-
Actual & Projected Beginning Net Assets	4,977,133	5,032,612	5,032,612
Actual & Projected Ending Net Assets	\$ 5,032,612	\$ 5,032,612	\$ 5,032,612
Total - All Funds *3			
Revenues	\$ 78,553,845	\$ 85,963,538	\$ 80,805,702
Expenditures	81,615,369	89,971,014	82,318,397
Change in Fund Balance	(3,061,524)	(4,007,476)	(1,512,695)
Actual & Projected Beginning Fund Balance	97,741,418	94,679,894	90,672,418
Actual & Projected Ending Fund Balance *1	\$ 94,679,894	\$ 90,672,418	\$ 89,159,723

COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
CHANGES IN FUND BALANCE

Description	FY14 Actual *2	FY15 Adopted	FY16 Adopted
<p>*1 - Includes total fund balance which consists of Nonspendable, Restricted, Committed, Assigned and Unassigned.</p> <p>*2 - Per the June 30, 2014 Audited Financial Statements</p> <p>*3 - Transfers were not eliminated to better reflect the change in fund balance.</p> <p>*4 - Reflects funds restricted for future School construction and debt service</p>			

New Kent County 2008

Vision For The Future of New Kent County

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.

Daily Mission Statement

Provide the citizens of New Kent County the highest quality government services in a customer-focused, competent, professional, ethical, efficient and fiscally-responsible manner.

<u>Fundamental Citizen Service</u> Public Safety, Health and Welfare		<u>Fundamental Citizen Service</u> Quality Education		
<u>Goal Statement</u> To maintain a safe, secure, healthy and compassionate community		<u>Goal Statement</u> To provide a high level of resources to support quality education in New Kent County		
<u>Path to Achievement</u> Strengthening Fiscal Resources <u>Goal Statement</u> 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.	<u>Path to Achievement</u> Community Assets & Amenities <u>Goal Statement</u> To provide public amenities and facilities, which are well-maintained, aesthetically pleasing, and complimentary to the County's environment; and offer diverse recreational opportunities.	<u>Path to Achievement</u> Employees <u>Goal Statement</u> To hire and retain qualified employees and provide them with educational opportunities which allows them to grow in their areas of responsibilities.	<u>Path to Achievement</u> Land Use Planning <u>Goal Statement</u> To maximize economic potential while minimizing environmental, visual, social, and fiscal impacts by ensuring land development occurs in accordance with the Comprehensive Plan.	<u>Path to Achievement</u> Economic Development & Tourism <u>Goal Statement</u> 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.

Values

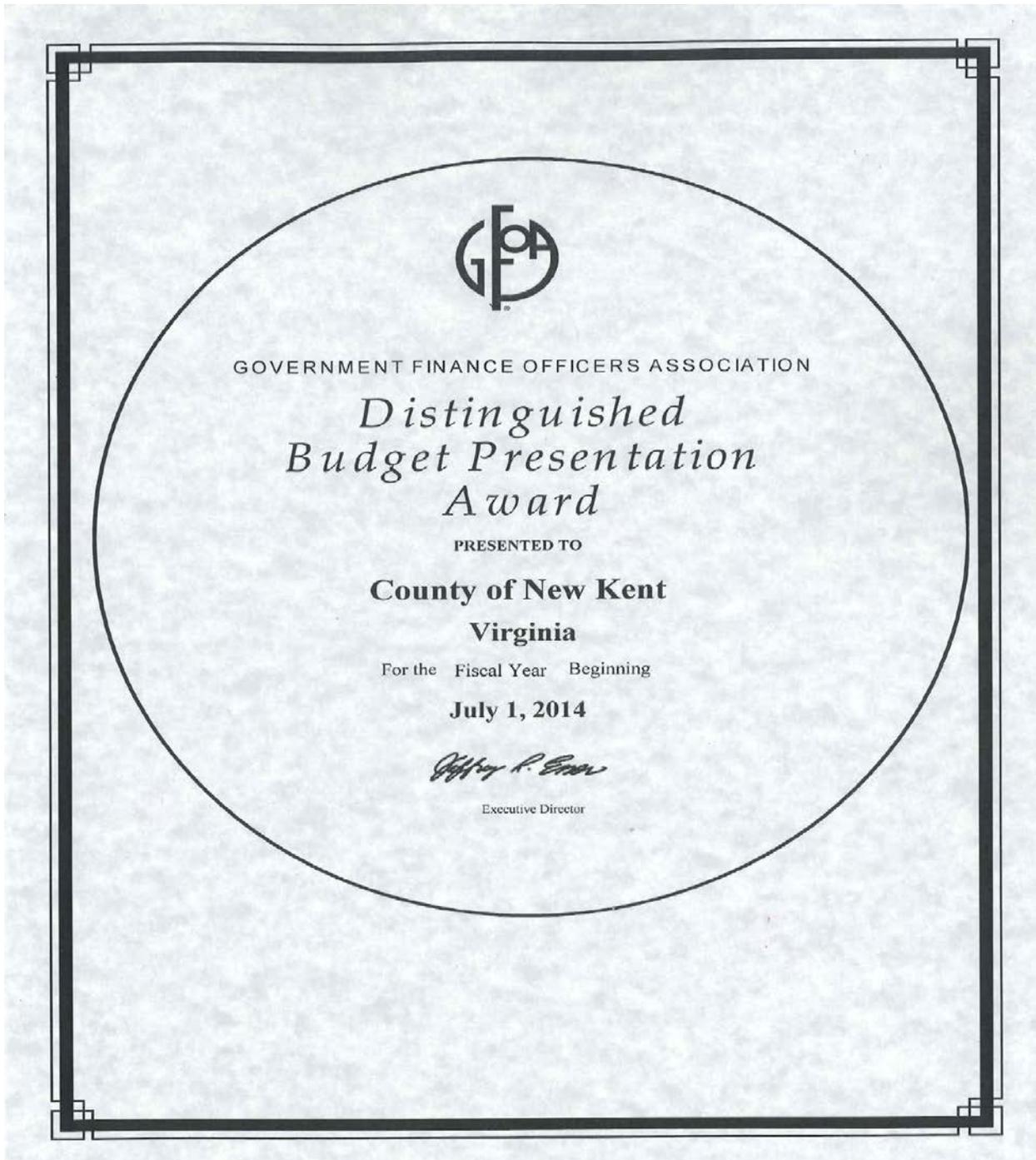
Citizens – We value the opinions and perspectives of our citizens.

Quality of Life – We are committed to balanced growth that protects the environment, preserves our rural integrity, yet increases the tax base.

Employees – County employees are the touch point between the citizens and their government. We respect our employees' dedication, encourage their initiative, and will support their service to the public.

Continuous Improvement – We embrace change, creativity, and new initiatives that enhance our services.

Leadership and Professionalism- We strive to fulfill our responsibilities in a positive, professional, ethical and respectful manner, always committed to putting the good of the County first.



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, 2014. 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 2015-16 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 2016 (FY16), 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, hard work has been put into developing a budget that emphasizes the Board's priorities.

The FY16 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 FY15 levels.
- Employ a balanced approach in addressing continued revenue reductions to include cost containment, best practices, grants, pay-as-you-go capital investments, and debt refinancing
- Maintain County fees at FY15 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 at an accelerated rate
- Promote and maintain a business friendly environment within the County

Overall, FY16 General Fund revenues are projected to increase \$733,841, while local tax revenues are expected to increase \$670,823. Of the \$670,823 increase in local tax revenues, the School Board operating fund will receive an additional \$300,000 which equates to 44.7% and fully funds the FY16 School Board request for new funds. The total FY16 operating fund transfer to the School Board totals \$13,254,595. The County's FY16 budget also reflects personnel changes of \$486,654, an increase in fund transfers totaling \$162,564, an increase in County operational budgets totaling \$58,011 and a contingency reserve increase of \$26,612. The personnel increase of \$486,654 includes state mandated increases for DSS and Constitutional Officers, six new positions and personnel adjustments, a 1.5% cost-of-living increase approved by the Board of Supervisors for County employees and a change in Director's health insurance benefit package. Many of the new positions were fully or partially funded by the elimination of part-time positions.

FY16 real estate revenues are estimated to increase \$207,704, which is \$802,413 less than the prior year reassessment year increase of \$1,010,117. Most of the \$207,704 increase in FY16 real estate revenue is related to new retail and home construction in the County. The FY17 revenue budget estimates will reflect reassessments that will be effective January 1, 2016.

Personal property taxes reflect an overall increase of \$194,109. All of this increase is related to additional tax revenue from vehicle assessments, which is most likely tied to the increase in population and moderate improvement in the employment rate. Other notable increases in FY16 revenues include sales taxes of \$116,921, business license of \$55,984 and meals tax of \$51,427. Collectively, the tax revenues discussed up to this point account for \$626,145 of the total FY16 new revenues of \$733,841, or 85.3%.

The FY16 Proposed Budget submitted to the Board of Supervisor on March 10, 2015 reflected an \$0.85 real estate rate. The one penny increase over the current \$0.84 rate was necessary to fund debt service on the new proposed \$7 million public safety radio system. However, in April 2015 the Board of Supervisors entered into a \$5.5 million agreement with Harris Corporation to build the new public safety radio system. The total

County Administrator's Adopted Budget Message

savings of \$1.8 million, which includes interest, negated the need for the \$0.01 tax increase. As a result, the FY16 real estate rate will remain at \$0.84 per \$100 of assessed value.

For the second year, the FY16 budget does not reflect off track betting (OTB) revenue. 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. The absence of OTB revenue in the FY16 budget reflects the continued lack of progress in bringing thoroughbred racing back to Colonial Downs.

The FY16 School Board Budget totals \$29,478,021 and includes new revenues totaling \$1,073,740. The increase includes \$600,000 from the County, \$511,232 in State revenues, \$116,758 from federal sources and a \$154,250 reduction in local fee revenues. The \$511,232 from the State is primarily related to an increase in enrollment as the average daily membership is expected to increase from 2,920 to 3,000. The County provided \$300,000 from the General Fund for operations and another \$300,000 from the Capital Fund for the School's new One-On-One Learning Initiative. This initiative will equip each high school student with a personal internet device and establish building-wide wireless connectivity. The project will provide students with real time internet access and the ability to collaborate on assignments with other students both inside and outside the classroom. Although we anticipate a \$200,000 transfer for FY17 and a \$100,000 transfer in FY18, it is anticipated that this program (lease payments and maintenance) will be fully funded by School operating revenues in FY19, with no continued support from the Capital Projects Fund.

As indicated in prior budget messages, 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. Population estimates released by the University of Virginia's Weldon Cooper Center for Public Service as of July 1, 2014 revealed that New Kent County is the 9th fastest growing municipality in Virginia. While Virginia's population has increased by less than 1% per year since 2010, New Kent's population has increased a total of 9.4%. In its January 27, 2015 press release, the Weldon Cooper Center for Public Service had this to say about population growth in Virginia.

"...Despite the economic effects of the federal budget sequestration, Northern Virginia continues to account for nearly three-fifths of the commonwealth's population gain, with eight of the 10 fastest-growing localities located there. The city of Charlottesville and New Kent County are the only exceptions."

Service infrastructure comes 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 costs by approximately \$3.4 million annually. Each new firefighter and law enforcement officer costs the County approximately \$60,000 and \$85,000, respectively, to hire and equip. 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 \$245,000 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 8% of total General Fund revenues and cannot possibly provide the additional new revenues that are required.

County Administrator’s Adopted Budget Message

We continue to employ a balanced approach 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 whom 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 FY16 budget process, I requested that departments hold the line on budgetary increases, and I am happy to report that general fund departmental budgets increased only \$58,011 when compared to FY15. These cost containment strategies have been made possible by eliminating positions through attrition, reducing operating costs by investing in new technologies, leveraging the purchasing power of the County and debt restructuring. In calendar year 2012, the Board of Supervisors approved the restructuring of three debt issues that resulted in total savings exceeding \$1.8 million over the life of the bonds. In FY15, the County refinanced its Series 2006 bonds at a total savings of \$3.4 million over the next 14 years. The County also realized savings totaling \$1.8 million for the construction of the new public radio system. Finally, 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 FY16 budget. Please do not hesitate to contact the County Administrator’s office should you have questions regarding the budget or the annual process.

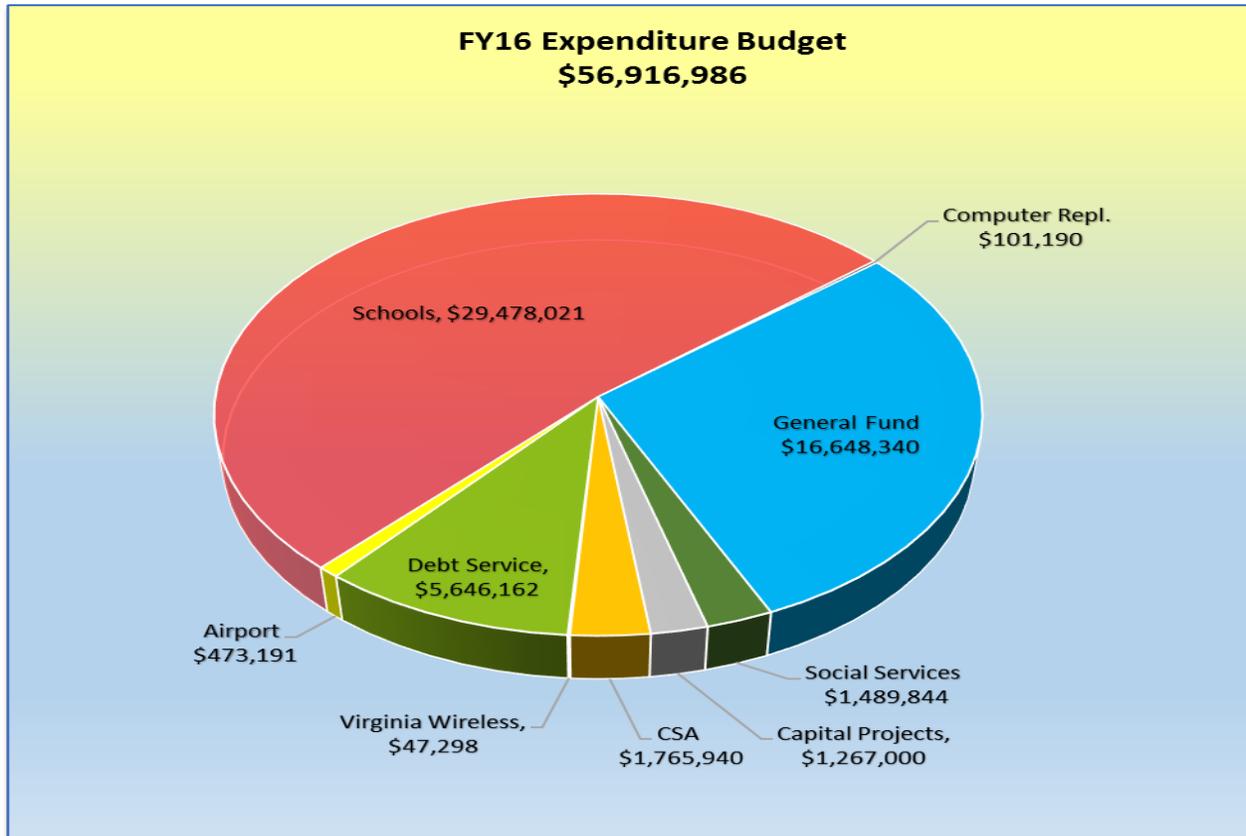
COUNTY EXPENDITURE BUDGET

The chart on the next page denotes organizational expenditures by fund. The \$56,916,986 FY16 budget reflects a \$7,890,122 decrease when compared to the FY15 budget which totaled \$64,807,108. This decrease, which is primarily related to capital projects, will be examined in the paragraphs following the chart.

The chart 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 FY16 totals \$36,825,627. Of this amount, \$20,177,287 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 \$16,648,340 reflected on the following page for the General Fund is the difference between total FY16 budget of \$36,825,627 and the \$20,177,287 that will be transferred to other funds. Transfers to other funds include:

Transfer To	Amount
School Operating Fund	\$13,254,595
Debt Service	5,167,560
Comprehensive Services Act	854,864
Social Service Programs and Administration	392,481
Future School Construction	239,301
Debt Service-Public Radio System	239,301
Airport Operating Fund	29,185
Total Transfers	\$20,177,287

County Administrator’s Adopted Budget Message



GENERAL FUND EXPENDITURE BUDGET

The FY16 adopted General Fund expenditure budget totals \$36,825,627 (including transfers of \$20,177,287), which reflects a \$733,841 increase over the FY15 budget of \$36,091,786. The schedule below summarizes the major expenditure increases and decreases when compared to FY15.

FY15 General Fund Expenditure Budget	\$36,091,786
Increase in School Funding (Represents 44.7% of New Local Revenues)	300,000
Personnel Adjustments – See Details, Next Page	150,650
Other Personnel Cost, Including COLA, Worker Comp., PT and LODA	336,004
Increase in Transfers to DSS, CSA & Airport	59,734
Increase in Operational Budgets	58,011
Contingency Reserve Increase	26,612
Transfer to Debt Service – County Debt	(135,050)
Transfer to Debt Service Reserves	(62,120)
Total FY16 General Fund Expenditure Budget	\$36,825,627

County Administrator’s Adopted Budget Message

A. **School Board Funding** - The FY16 budget reflects additional School Board operating funding in the amount of \$300,000. The annual operating transfer to Schools will increase from \$12,954,595 to \$13,254,595. The additional funds represent 44.7% of new General Fund local tax revenues for FY16, which are estimated to total \$670,823. In addition to the \$300,000 for School operations, the Board of Supervisors also allocated \$600,000 for school related capital improvements and \$300,000 for the One-On-One Learning Initiative which will provide computer notebooks to students. Schools will also receive additional federal and state revenues in the amount of \$116,758 and \$511,232, respectively.

B. **Personnel Adjustments** – The FY16 budget reflects personnel actions totaling \$150,650 as indicated below. Some positions were partially or fully funded by eliminating part-time positions.

Personnel Actions By Department	Total
Fire Department - Two New Firefighter Positions (Reflects PT Savings of \$38,770)	\$70,918
Parks & Recreation-(PT to FT) Recreation Program Assistant, Less PT Savings of \$7,679	37,600
Clerk of Circuit Court-Deputy Clerk. Eliminated PT Salaries & Benefits Totaling \$7,848	36,695
Community Development - Convert PT Environmental Technician to FT Admin. Assistant. PT Environmental Technician Salary & Benefits Total \$17,336	33,181
Social Services - Benefit Programs Specialist II (State Share 71%)	13,873
Fire Department – Chief, Market Adjustment	5,000
Treasurer - Deputy Treasurer, Salary Adjustment	4,000
Human Resources - Benefit Specialist Salary Adjustment-New Responsibilities	2,526
Community Development - Environmental Planner, Salary Adjustment	2,111
General Services - PT Utility Mechanic at \$26,349, Less Refuse PT Savings of \$52,590	(26,241)
Sheriff - Civil Process Deputy at \$43,692, Less PT Savings at \$72,705	(29,013)
Total	\$150,650

C. **Employee Compensation** - The FY16 budget includes a \$690 cost of living increase for full-time employees that participate in the County’s pay plan, which includes the staff of Constitutional Officers. The \$690 equates to 1.5% of the average employee salary of \$46,003. Part-time employees will receive a 1.5% increase based on their current hourly rate. The General Assembly approved a 2% cost of living increase that will be effective September 1, 2015 for Constitutional Officers, Registrar, Electoral Board and Local Department of Social Services employees. Per the Code of Virginia, four Constitutional Officers will also receive a salary increase that is tied to the growth in the County’s population. The population threshold for this increase is 20,000.

The County has been notified that the current health care benefit provided to Directors is no longer in compliance with federal regulations. Going forward Directors will pay the same percentage of health insurance premiums as other employees, but will receive a \$10,000 salary increase which is designed to minimize the net impact on take home pay.

The budget also reflects a new Fire Department compensation plan that is tied to the completion of Advanced Life Support and Master Technician certifications. Eligible employees will receive a salary increase of \$3,000 to \$5,000 as they progress through the various certification programs.

County Administrator’s Adopted Budget Message

D. Employee Health Insurance & Other Personnel Costs – The County has been notified that health insurance rates will not increase for FY16, and therefore, the employee share of premiums will remain at FY15 levels. This is especially good news considering the 7.2% increase for FY15 and the 12.1% increase for FY14. The County has implemented several strategies designed to manage costs through employee education, new insurance program options, preventive care and telemedicine. Beginning July 1, 2015 County employees will be able to communicate directly with a doctor without leaving the comfort of their home via a smart phone or home computer. “LiveHealth Online” is a new telemedicine service offered by the County’s insurance provider, the Local Choice. Doctors will answer questions, make a diagnosis and even prescribe basic medications when needed.

Effective July 1, 2015, the County will introduce a new high deductible health plan (HDHP) option for employees. HDHPs are characterized by lower premiums and higher deductibles. A deductible is a fixed dollar amount specified by the plan that insured individuals must pay out-of-pocket. Once the deductible has been reached, eligible healthcare expenses will be covered by the plan. In most cases, the deductible must be met each plan year. The HDHP is tied to a Health Savings Account (HSA) that is designed to offset the higher deductible related to the high deductible plan. County contributions to the HSA will total \$1,000 for single coverage, and \$2,000 for dual and family coverages. Contributions to the HSA remain the property of employees through retirement, and can be used to offset future medical costs. Employees may also make pre-tax contributions to their HSA during relatively healthy years of participation. The HDHP/HSA option provides a great opportunity for employees to manage their health care plan, while building savings for future health care needs.

Virginia Retirement System rates will remain unchanged for FY16. The system continues to benefit from strong investment returns and the new Hybrid Plan.

E. Commercial insurance rates, which include automobile, property, crime, general liability, worker’s compensation and Line of Duty Act (LODA), reflect a combined decrease of \$4,550 when compared to FY15. LODA rates will increase from \$343 to \$377 for full-time employees and from \$130 to \$143 for volunteers. The cost of this program continues to increase on an annual basis.

F. In FY14, the Board set aside \$0.02 of the real estate rate for future school construction activities. It was anticipated that these funds would be used for future school construction and renovation costs, to include related debt service. The FY16 budget reflects a change to this policy. Going forward, \$0.01 will be set aside for future school construction, and the remaining \$0.01 will be repurposed to pay debt service on the new public safety radio system, which will also benefit school operations. As a result of this policy change, the FY16 transfer will total \$239,301. The schedule below denotes total transfers since the program was adopted. The FY14 transfer of \$465,085 is reserved for the Historic School renovation project.

Fiscal Year	RE Assessment (Exclude Pub Service)	Set Aside	
		Rate	Amount
Fiscal Year 2014	2,325,425,000	0.0002	\$ 465,085
Fiscal Year 2015	2,430,680,249	0.0002	486,136
Fiscal Year 2016	2,393,008,943	0.0001	239,301
Total Transfers			\$ 1,190,522

County Administrator's Adopted Budget Message

EXPENDITURES - OTHER FUNDS

- A. **Department of Social Services** – The FY16 Social Services budget totals \$1,489,844, which equates to a \$155,008 increase when compared to the current year budget of \$1,334,836. The \$155,008 reflects a \$69,751 increase for administration and an \$85,257 increase in program costs. The administration budget reflects one new benefit programs specialist II position at a total cost of \$48,662. The Commonwealth is expected to reimburse the County \$34,789 for this position. The \$85,257 increase in program costs is a reflection of population growth in the County, which has a direct impact on caseloads.
- B. **Capital Improvement Fund** – The FY16 capital fund budget totals \$1,686,360, a \$7,691,072 decrease when compared to the FY15 budget of \$9,377,432. The decrease is related to major capital improvement projects reflected in the FY15 budget which included \$5 million debt for the Historic School renovation and \$939,550 for the purchase of a 100-foot ladder fire truck. New debt for the Historic School renovation has been placed on hold, and the County did not receive a requested matching grant for the 100-foot ladder fire truck; and therefore, this procurement has been cancelled.

Excluding the Airport which is accounted for in a separate fund, major purchases by department include the following capital projects. Airport projects total \$257,000, of which, state and federal funding is expected to total \$242,900.

- Fire Department – \$213,000, which includes \$118,000 to re-chassis ambulance 593, \$75,000 for the burn building construction project and \$20,000 for mobile data terminals. Now that the burn building project has been cancelled, we anticipate that the \$75,000 will be re-allocated to other projects or absorbed into available fund balance. The Fire Department has applied for a \$59,000 grant to partially fund the ambulance re-chassis.
 - Information Technology - \$85,000 for data networking infrastructure upgrades.
 - Parks & Recreation - \$25,000 for new bleachers at field 5.
 - Schools - \$900,000, which includes \$50,000 for GWES roof repairs, \$10,000 for NKES roof leak repairs, \$125,000 NKMS gym floor, \$285,000 for 4 buses, \$300,000 for the “One-on-One” learning initiative, \$35,000 for NKMS HVAC replacement, \$70,000 to replace T12 tubes at NKMS, and \$25,000 for paint and other improvements at various schools.
 - Vehicle Replacement - \$390,000, of which \$288,000 is for Sheriff Department vehicles.
 - Computer Replacement - \$81,190. Computers are replaced on a 5-year rotating cycle
- C. **Human Services Fund (CSA)** – The Children's 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 FY16 CSA budget is estimated to total \$1,765,940, which reflects a \$29,692 increase when compared to the FY15 budget of \$1,736,248. While it is difficult to estimate the number of cases in any given fiscal year, CSA caseload is influenced by population growth, average daily membership in the schools and a host of other social and economic factors. 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 FY16 Budget reflects a \$599 increase which is directly related to the cost-of-living increase.

County Administrator's Adopted Budget Message

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 FY16, principal and interest payments on County and School related debt will total approximately \$5,267,560. Of this amount, \$5,167,560 will be provided by a transfer from the General Fund. In prior years the County had partially funded the debt service transfer with the allocation of \$300,000 annually from the Debt Service Fund, which was expected to be exhausted in FY16. However, savings realized from the FY15 refinancing of the Series 2006 Bonds provided a permanent solution to the cash reserve requirement.

Debt Service Funds can also be used to account for the establishment of cash reserves for future debt service payments. 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. The FY16 budget reflects a change to this policy. Going forward, \$0.01 will be set aside for future school construction, and the remaining \$0.01 will be repurposed to pay debt service on the new public safety radio system. As a result, the FY16 transfer totals \$239,301.

During FY15 the County issued the following new debt.

- On December 17, 2014 the County refinanced its Series 2006 Bonds with the issuance of Series 2014D Lease Revenue Refunding Bonds totaling \$39,195,000 and bond premium in the amount of \$4,620,242. The refunding resulted in savings totaling \$3,406,646 (\$243,331 per year for the remaining term of the bonds).
- On May 1, 2015, the County entered into a 10-year equipment lease purchase agreement with Citizen and Farmers Bank in the amount of \$4,850,000. The lease proceeds, along with County funds in the amount of \$800,000, will be used to fund the construction of the County's new public safety radio system. Project funding relative to debt service anticipates tax increases in fiscal years 2017 and 2019. In addition, \$0.01 of the school construction set aside has been repurposed for this project. The need for fiscal year 2017 and 2019 tax increases as detailed in the project debt affordability analysis will be influenced by future revenue growth, operational needs, economic opportunities and capital requirements.

F. Airport Fund – The FY16 Airport budget of \$473,191 reflects a decrease of \$1,276,758 compared to the FY15 budget of \$1,749,949. All of this decrease is related to major capital projects in FY15. The Airport operating budget reflects a decrease of \$15,424 primarily related to a change in employee insurance coverage, and the capital projects budget declined \$1,261,334. The County operating transfer to this fund, which totals \$29,185, increased \$4,042. The County capital transfer declined \$45,027.

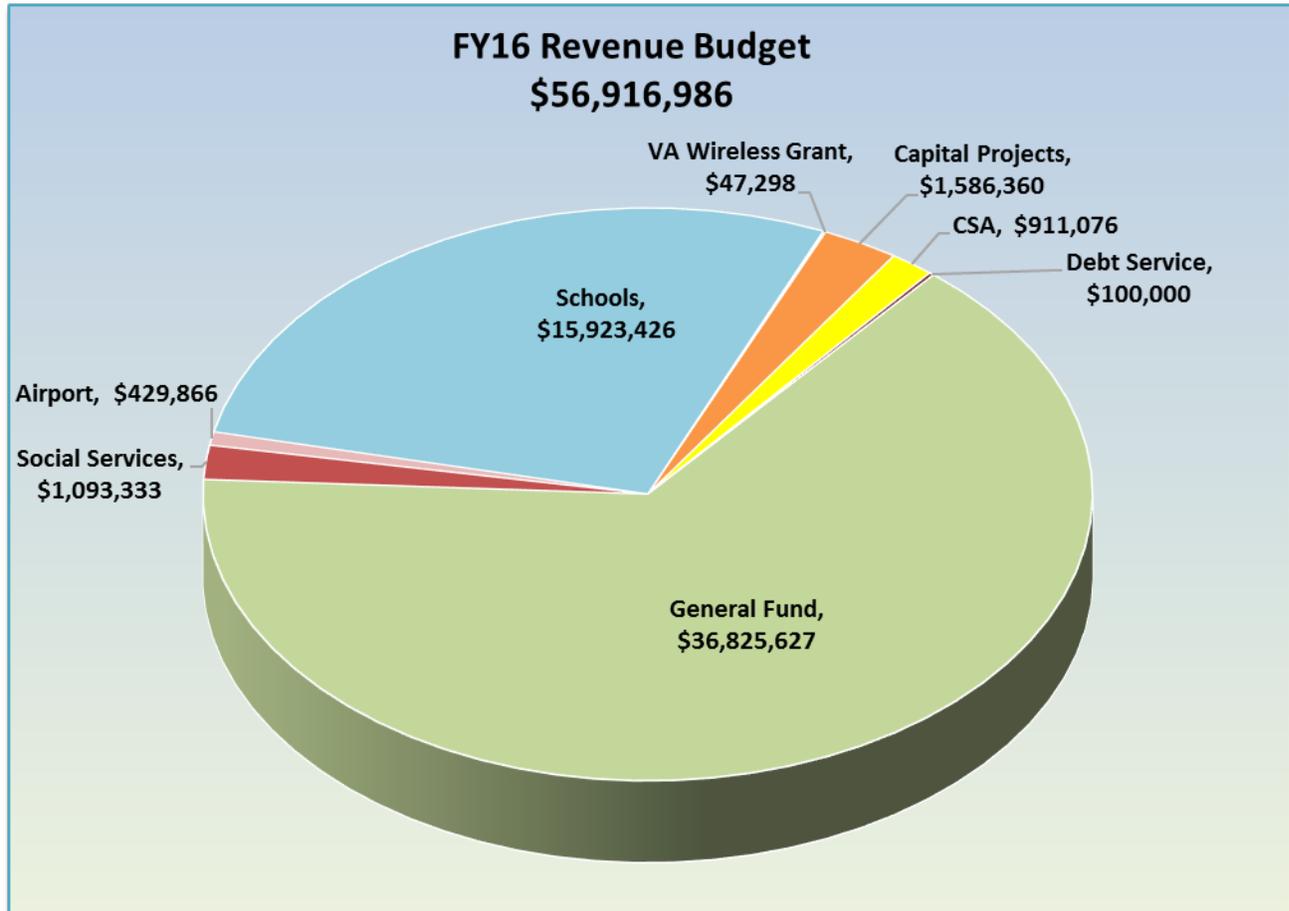
COUNTY REVENUE BUDGET

The chart below denotes total revenues by fund. The \$56,916,986 FY16 budget reflects a \$7,890,122 decline compared to the FY15 budget which totaled \$64,807,108. 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 \$101,190 transfer from the Capital Projects Fund, and therefore, reflects a zero revenue balance. The Debt Service Fund is funded by a \$5,646,162 transfer from the General Fund and \$100,000 of cash reserves. The FY16 School revenue budget, which totals \$29,478,021, reflects a \$13,254,595 transfer from the General Fund and a \$300,000 transfer from the Capital Fund which

County Administrator’s Adopted Budget Message

have been eliminated to arrive at the \$15,923,426 revenue budget below. The Social Services and CSA Funds are supported by \$392,481 and \$834,364 transfers from the General Fund, respectively. The \$911,076 for CSA and \$1,093,333 for Social Services below are comprised of state and federal funds. The Capital Projects Fund reflects grant funds totaling \$59,000 and the appropriation of fund balance totaling \$1,527,360.



GENERAL FUND REVENUE BUDGET

The FY16 adopted General Fund revenue budget totals \$36,825,627, which reflects a \$733,841 increase over the FY15 budget of \$36,091,786. The budget is primarily supported by real estate and personal property taxes, which comprise approximately 71% of the General Fund revenue budget. Other major sources of revenues include local tax revenues at 12% and state revenues at 11%. Combined, these three categories of revenues reflect 94% of General Fund revenues. The schedule below summarizes the major increases and decreases when compared to FY15.

County Administrator’s Adopted Budget Message

FY15 General Fund Revenue Budget - Adopted	\$ 36,091,786
Real Estate – Reflects a tax rate of \$0.84 and a 97% collection rate	241,321
PP Taxes - 94% Collection Rate	194,070
Sales Taxes - Reflects New Retail Establishments	116,921
Consumption Taxes – Reflects New Housing	7,000
Business License Tax - New Businesses & Improving Economy	56,984
Vehicle Licenses	(4,000)
Bank Stock Taxes	1,200
Recordation Tax – Commercial & Housing Activity Within the County	5,000
Meals Tax - New Retail Establishments	51,427
Permits & Licenses - Improving Housing Sector	47,450
Fines & Forfeitures	30,200
Investment Earnings & Property - Decreasing Cash Balance due to Completion of Capital Projects	(49,858)
Recreation Programs	28,920
Commonwealth of Virginia - Primarily Compensation Board Salary Increases	62,311
Other	(55,105)
Total New Revenues – FY16 General Fund	\$ 36,825,627

- A. **Real Estate** – FY16 is not a budgetary reassessment year; and therefore, the above \$241,321 increase reflects new construction and subdivided property in the County since the last general reassessment. The FY17 budget will reflect reassessments that will become effective January 1, 2016.

FY16 estimated tax collections total \$20,012,887 and represent a 1% increase over the FY15 total of \$19,805,183. The FY16 estimate reflects a 97% collection rate and the tax rate remains unchanged at \$0.84 per \$100 of assessed value. Public service corporation tax collections are expected to increase \$8,617 over the current year total of \$1,013,240. This total reflects an \$0.84 tax rate and a 100% collection rate. Delinquent tax collections are expected to increase \$25,000.

- B. **Personal Property** – The strong growth in personal property assessments were expected given continued population growth in the County which has been trending at 9.4%. We anticipate that the strong upward trend will continue next year. Due to continued uncertainty in the economy, the collection rate remains at 94%.
- C. **Local Sales Tax** – Sales tax collections continue to reflect strong growth due to the number of new retail establishments that have located to the County in recent years. This trend should continue as there are several new businesses currently in the planning stages.
- 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. Based on recent collection totals from the Commonwealth, this revenue source may be somewhat understated.
- 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 the 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)** – For the second year, the budget does not reflect an estimate for OTB revenues. 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.
- I. **Commonwealth of Virginia** – The \$62,311 increase is directly related to pay increases approved by the General Assembly for state supported positions and Constitutional Officer salary adjustments that are tied to the County's population reaching 20,000, as certified by the Weldon Cooper Center for Public Service on July 1, 2014.

REVENUES - OTHER FUNDS

- A. **Social Services** - State funding for Social Service operations is expected to increase \$128,802, which is directly related to increases relative to program and personnel costs. State reimbursements are expected to total approximately 73.4% of total administration and program costs.
- B. **Capital Improvement Fund** – Budgeted capital resources total \$1,686,360 and are comprised of:
- \$59,000 VA Department of Health – Rescue Squad Assistance Fund Grant
 - \$100,000 transfer from the Debt Service Fund (School computer notebooks)
 - \$1,527,360 allocation of fund balance, which reflects a \$1,910,522 decrease over FY15.
- C. **Children's Services Act** - State funding for the CSA program totals \$1,765,940 for FY16, an increase of \$29,692 over FY15. State funding is expected to total 52% of total expenditures.
- D. **Debt Service Fund** - The \$5,746,162 Debt Service Fund budget reflects a \$100,000 allocation of fund balance and a \$5,646,162 transfer from the General Fund. The \$5,646,162 transfer from the General Fund includes \$5,167,560 for debt service, \$239,301 for the school construction reserve, and another \$239,301 for debt service relative to the Public Radio System capital project.
- E. **Airport Fund** - FY16 Airport revenues are expected to total \$473,191, and consist of local revenues totaling \$180,762, state revenues of \$62,804, \$186,300 of federal revenues, a \$29,185 transfer from the General Fund, and a \$14,140 transfer from the Capital Projects Fund.

County Administrator's Adopted Budget Message

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 FY16 budget includes a 4% increase for water and sewer services, but reflects no increase for connection and availability fees. The rate increase is required to finance the operating, treatment and initial capital investment costs 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 overall Public Utility Fund budget reflects a \$277,619 decline. Most of this reduction is related to the amount allocated for capital projects. In FY15, the capital budget totaled \$1,050,324; whereas, the FY16 capital budget totals \$529,710. The operating budget reflects an increase of \$242,995.

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 included 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, increased the District rate from \$0.10 to \$0.15 per \$100 of assessed value. The FY16 budget does not reflect an increase in the District rate. As indicated above, the District is heavily reliant on connection fees for debt service payments. We anticipated that connection fee revenues will diminish over the next couple years as existing housing developments are completed.

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 desired 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 service 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 selective 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 and Budget Team for their dedication and long hours of hard work in developing the FY16 fiscal plan.

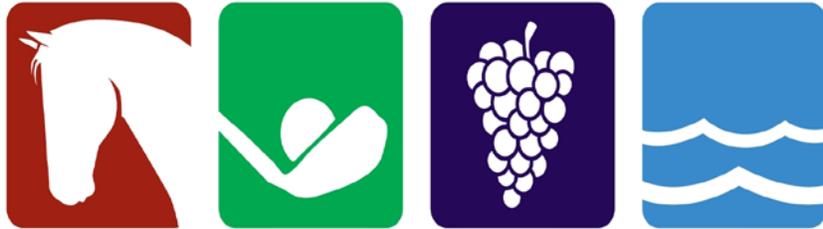
Respectfully submitted,

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 2015-16 ADOPTED BUDGET

Section C

Revenues

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
REVENUE SUMMARY TOTALS BY FUND**

Line Item	Department	Actual Revenues		FY15 Revenue 11/19/14	FY15 Adopted Budget	FY16 Department Request	FY16 Adopted Budget	Increase (Decrease)	Inc (Dec) FY16vs15
		FY13	FY14						
REVENUE SUMMARY - GOVERNMENTAL FUNDS									
FUND - 001	GENERAL FUND	34,983,054	36,157,202	12,007,908	36,091,786	37,034,785	36,825,627	733,841	2.0%
FUND - 002	SOCIAL SERVICES	1,051,607	1,093,828	354,390	1,334,836	1,472,387	1,489,844	155,008	11.6%
FUND - 003	SCHOOL CAPITAL FUND								100%
FUND - 006	GRANTS								100%
FUND - 007	CAPITAL IMPROVEMENTS FUND	3,064,083	1,628,594	85,091	9,377,432	1,686,360	1,686,360	(7,691,072)	-82.0%
FUND - 008	HUMAN SERVICES FUND (CSA/VJCCC)	915,267	1,024,549	51,740	1,736,248	1,764,120	1,765,940	29,692	1.7%
FUND - 009	VIRGINIA WIRELESS E-911	98,065	205,980	6,923	46,699	46,699	47,298	599	1.3%
FUND - 015	LITTER FUND								100%
FUND - 040	DEBT SERVICE FUND	5,356,270	5,833,602	-	6,143,332	5,751,412	5,746,162	(397,170)	-6.5%
FUND - 097	AIRPORT FUND	585,942	641,756	14,556	1,749,949	471,891	473,191	(1,276,758)	-73.0%
FUND - 205	SCHOOLS (INCLUDES FOOD SERVICE)				28,404,281	29,478,021	29,478,021	1,073,740	3.8%
FUND - 800	COMPUTER FUND	200,100	165,069	31	124,200	101,190	101,190	(23,010)	-18.5%
TOTAL BUDGET-TRANSFERS INCLUDED		46,254,388	46,750,580	12,520,639	85,008,763	77,806,865	77,613,633	(7,395,130)	-8.7%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(20,201,655)	(20,692,192)	(20,696,647)	(494,992)	2.5%
TOTAL - GOVERNMENTAL FUNDS					64,807,108	57,114,673	56,916,986	(7,890,122)	-12.2%
REVENUE SUMMARY - ENTERPRISE FUNDS									
FUND - 098	PUBLIC UTILITY FUND	3,543,252	3,484,690	1,342,466	4,417,791	4,111,869	4,140,172	(277,619)	-6.3%
FUND - 198	BOTTOMS BRIDGE SERVICE DISTRICT	1,018,675	944,624	233,415	1,085,182	1,043,194	1,043,194	(41,988)	-3.9%
TOTAL BUDGET-TRANSFERS INCLUDED		4,561,927	4,429,314	1,575,881	5,502,973	5,155,063	5,183,366	(319,607)	-5.8%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(321,832)	(316,839)	(316,839)	4,993	-1.6%
TOTAL - ENTERPRISE FUNDS					5,181,141	4,838,224	4,866,527	(314,614)	-6.1%
TOTAL FUNDS - TRANSFERS INCLUDED					90,511,736	82,961,928	82,796,999	(7,714,737)	-8.5%
TOTAL INTERFUND TRANSFERS (GOVERNMENTAL & ENTERPRISE FUNDS)					(20,523,487)	(21,009,031)	(21,013,486)	(489,999)	2.4%
TOTAL FUNDS - TRANSFERS EXCLUDED		50,816,315	51,179,894	14,096,520	69,988,249	61,952,897	61,783,513	(8,204,736)	-11.7%

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted
General Fund			
General Governmental Administration			
Real Estate	\$ 19,215,066	\$ 20,205,183	20,437,887
Public Service	935,848	1,004,993	1,013,571
Personal Property	4,181,664	4,173,120	4,367,249
Machinery & Tools	6,511	8,000	7,980
Penalties & Interest	270,000	290,000	290,000
Total	<u>24,609,089</u>	<u>25,681,296</u>	<u>26,116,687</u>
Other Local Taxes			
Local Sales & Use Tax	1,185,718	1,264,000	1,380,921
Utility Tax	815,000	827,000	834,000
Business License & Consumption	729,050	739,000	795,984
Franchise License Tax-Cable	6,400	6,900	6,900
Vehicle Registration	502,000	510,000	506,000
Bank Stock	12,000	8,800	10,000
Recordation	276,660	295,000	300,000
Admissions Tax	4,200	4,200	4,600
Lodging Tax	15,000	15,500	16,000
Meals Tax (Reclassified to Gen Fund FY12)	639,822	680,000	731,427
Total	<u>4,185,850</u>	<u>4,350,400</u>	<u>4,585,832</u>
Licenses, Permits and Fees			
Animal License	23,000	23,000	22,000
Permits and Fees	299,370	364,580	413,030
Total	<u>322,370</u>	<u>387,580</u>	<u>435,030</u>
Fines and Forfeitures			
Fines and Forfeitures	241,500	245,500	275,700
Total	<u>241,500</u>	<u>245,500</u>	<u>275,700</u>
Revenues from Use of Money/Property			
Investment Income	290,587	270,000	220,000
Rental of Property	255,208	256,058	256,200
Total	<u>545,795</u>	<u>526,058</u>	<u>476,200</u>
Charges for Services			
Court Fees	95,654	100,254	105,942
Commonwealth Attorney	1,000	1,600	1,600
Reimbursable Costs-Circuit Court	61,373	61,454	66,754
Fire Recoveries	401,900	371,853	310,400
Animal Protection -Boarding	2,500	1,500	1,700

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted
OTB and Parks & Recreation Programs	719,000	275,000	303,920
Sale of Maps	1,500	1,500	1,500
Transfer Station Revenue	52,475	51,820	43,820
Total	1,335,402	864,981	835,636
Miscellaneous			
Miscellaneous	16,500	41,000	45,539
Total	16,500	41,000	45,539
Recovered Costs			
Recovered Costs	16,412	16,391	14,112
Insurance Recoveries	-	-	-
Total	16,412	16,391	14,112
Revenue from the Commonwealth			
PPTRA & Misc State Revenues	2,365,249	2,382,083	2,363,583
Commonwealth Attorney Shared Cost	223,665	223,665	231,961
Sheriff Shared Costs	862,450	862,450	885,107
Commissioner of Revenue	88,298	88,298	98,947
Treasurer	81,214	81,214	91,075
Registrar	40,000	35,000	37,061
Clerk of Court	216,197	216,197	242,129
Police/Fire Grants	89,664	89,673	91,028
Total	3,966,737	3,978,580	4,040,891
Revenues from the Federal Government			
VDEM Grants	61,274	-	-
Total	61,274	-	-
Transfers			
From Meals Tax Fund	-	-	-
Total	-	-	-
Total General Fund	35,300,929	36,091,786	36,825,627
Other Governmental Funds			
Social Services	873,064	964,531	1,093,333
Capital Projects	7,730,091	9,377,432	1,586,360
Human Services - CSA / VJCCCA	911,075	911,335	911,076

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted
Virginia Wireless E911	52,111	46,699	47,298
Debt Service	300,000	300,000	100,000
Airport	240,045	1,665,639	429,866
Computer Replacement	-	-	-
Total Other Governmental Funds	10,106,386	13,265,636	4,167,933
<u>Component Unit School Board</u>			
Miscellaneous	194,500	209,500	210,250
Commonwealth of Virginia	12,808,419	13,331,872	13,843,104
Federal	974,630	1,124,630	1,241,388
School Food Service	952,100	783,684	628,684
Total Component Unit School Board	14,929,649	15,449,686	15,923,426
Total Governmental Funds - Transfers Eliminated	60,336,964	64,807,108	56,916,986
<u>Enterprise Funds</u>			
Public Utility	5,548,902	4,417,791	4,140,172
Bottoms Bridge Service District	608,375	763,350	726,355
Total Enterprise Funds	6,157,277	5,181,141	4,866,527
Total Funds - Excluding Transfers	66,494,241	69,988,249	61,783,513
<u>Add Back Eliminated Transfers:</u>			
General Fund			
Transfer to School Fund	12,534,595	12,954,595	13,254,595
Transfer to Debt Service	5,285,842	5,302,610	5,167,560
Transfer to Human Services (CSA)	826,026	824,913	854,864
Transfer to Social Services	469,605	366,740	392,481
Transfer to Debt Service - School Construction Reserve	465,085	486,136	239,301
Transfer to Debt Service-Public Radio System Debt	-	-	239,301
Transfer to Airport - Operations	34,188	25,143	29,185
Transfer to Debt Service-FY17 Reserve	-	54,586	-
Capital Fund			
Transfer to Computer Fund	165,100	124,200	101,190
Transfer to Airport - Capital	50,000	59,167	14,140
Transfer to VA Wireless Fund-Grant Match	77,531	-	-
Transfer to Social Services-Vehicle	3,565	3,565	4,030
Transfer to Schools - Notebooks			300,000

COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT

Fund/Function/Department	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted
Debt Service			
Transfer to Capital Fund	-	-	100,000
Airport			
Transfer to Debt Service	19,466	-	-
Public Utility			
Transfer to Bottoms Bridge Servcie District	475,878	321,832	316,839
Total Transfers	<u>20,406,881</u>	<u>20,523,487</u>	<u>21,013,486</u>
Total Funds - Including Transfers	<u><u>\$ 86,901,122</u></u>	<u><u>\$ 90,511,736</u></u>	<u><u>\$ 82,796,999</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 5th.

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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Real Estate Tax	\$20,205,183	\$20,437,887	\$232,704	1.2%
Public Service	1,004,993	1,013,571	8,578	0.9%
Personal Property Tax	4,126,173	4,322,397	196,224	4.7%
Mobile Home	39,048	36,890	(2,158)	(5.5)%
Airplane	7,899	7,962	63	0.8%
Machinery & Tools	8,000	7,980	(20)	(0.3)%
Penalties & Interest	290,000	290,000	--	0.0%
Total Property Taxes	\$25,681,296	\$26,116,687	\$435,391	1.7%

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 \$232,704, which equates to a 1.2% 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 \$232,704 estimate consists of a \$207,704 increase in estimated current year tax collections, and a \$25,000 increase in delinquent tax revenues. The FY16 tax rate will remain unchanged at \$0.84 per \$100 of assessed value. Public service corporation real estate tax revenues are projected to increase \$8,578, or 0.9%.
2. **Personal Property Taxes** – Personal property tax collections are estimated to increase \$196,224, which contrast to the FY 15 decrease of \$9,751.
3. **Penalties & Interest** – Although penalties and interest reflect no FY16 increase, FY15 collections are well ahead of budget. A conservative approach was taken with regard to the FY16 estimate to ensure that current collection levels could be maintain with the hiring of a new outside collection attorney. 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.
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 FY16 collection 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 the 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 source of revenue. 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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Local Sales Tax	\$1,264,000	\$1,380,921	\$116,921	9.3%
Communication Sales Tax	615,000	615,000	--	0.0%
Consumer Utility Tax	212,000	219,000	7,000	3.3%
Business License Tax	672,000	727,984	55,984	8.3%
Consumption Utility Tax	67,000	68,000	1,000	1.5%
Franchise Fee - Cable TV	6,900	6,900	--	0.0%
Vehicle Registration Fees	510,000	506,000	(4,000)	(0.8)%
Bank Stock Taxes	8,800	10,000	1,200	13.6%
Recordation Tax – Local Option	295,000	300,000	5,000	1.7%
Admissions Tax	4,200	4,600	400	9.5%
Lodging Tax	15,500	16,000	500	3.2%
Meals Tax	680,000	731,427	51,427	7.6%
Total Other Local Taxes	\$4,350,400	\$4,585,832	\$235,432	5.4%

General Fund

Budget Comments:

1. **Sales and Use Tax** – The FY16 increase of \$116,921 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. **Business License Tax** – Reflects current and prior billings. The increase is directly related to the improving economy and the number of new businesses locating to the County. Beginning FY15, the business license due date changed from March 1st to June 30th, annually. We anticipate that the FY15 financial statement revenues may require an accrual, whereas prior year receipts were based on actual cash collections.
3. **Cable Television Franchise Taxes** – Taxes remitted to the County have leveled off, as there has not been a significant increase in Cox Cable’s service area relative to 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 FY16 increase of \$51,427 reflects current year performance relative to new food and retail establishments that have located to 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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Animal Licenses	\$23,000	\$22,000	(\$1,000)	(4.3)%
Permits and Other Licenses	364,580	413,030	48,450	13.3%
Total - Permits, Fees & Licenses	\$387,580	\$435,030	\$47,450	12.2%

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 at a healthy rate.

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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Fines and Forfeitures	\$245,500	\$275,700	\$30,200	12.3%

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 to this change, funds were deposited with the local Treasurer and were immediately available to the County for expenditure. The above FY16 estimate reflects current and prior year activity. We anticipate that this revenue source will continue to grow as the County's population and economic base expands.

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. Certificate of Deposits that exceed 18-month terms 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 seventh 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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Revenue from Use of Money	\$270,000	\$220,000	(\$50,000)	(18.5)%
Revenue from Use of Property	256,058	256,200	142	0.1%
Total - Use of Money & Property	\$526,058	\$476,200	(\$49,858)	(9.5)%

Budget Comments:

1. **Investment Income** - The FY16 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. The County is earning between 0.65% and 1.59% on its investments, which includes the checking account.
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

Prior to closing in January 2014, Colonial Downs provided lived horse racing and wagering at its location in New Kent County. Colonial Downs also provided 10 off track betting (OTB) centers 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 were 3 locations in Western Virginia, 1 in Southern Virginia, 3 in Eastern Virginia, and 3 in the Richmond area (which includes New Kent County). For FY13, the last full year of racing at Colonial Downs, County wagering and attendance revenues totaled \$409,332. FY07 wagering and attendance revenues from Colonial Downs totaled \$793,109.

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 suspension of live racing and the shutdown of OTB activity related to thoroughbred racing in accordance with State law. As of this writing, the impasse has not been resolved and it is now uncertain when live and off track betting may resume. In response to this development and a lack of progress between the two parties regarding contract negotiations, no related revenues are reflected in the FY16 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. The remaining fees in this category are established by State code.

Charges for Services Revenue Summary

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Excess Fees of Clerk	\$16,000	\$18,000	\$2,000	12.5%
Courthouse Security Funding	75,000	77,317	2,317	3.1%
Reimbursable Costs - Cir Court	61,454	66,754	5,300	8.6%
Recreation Fees	275,000	303,920	28,920	10.5%
OTB and Live Track Proceeds	--	--	--	0.0%
Animal Protection - Boarding	1,500	1,700	200	13.3%
Fire & Rescue	371,853	310,400	(61,453)	(16.5)%
Other	64,174	57,545	(6,629)	(10.3)%
Total Charges for Services	\$864,981	\$835,636	(\$29,345)	(3.4)%

Budget Comments:

1. **Excess Fees of Clerk** - The FY16 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** – As indicated above, it is difficult to ascertain when thoroughbred racing might return to Colonial Downs. Should racing return to Virginia, it is not clear if New Kent would be hosted by the facility. The 2015 General Assembly passed legislation (SB1097) that will provide additional revenue to the County in terms of advance deposit account wagering. The legislation caps total revenues at \$400,000, annually. Given the uncertainty of annual receipts, the FY16 budget does not reflect an estimate for this revenue source.
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. A majority of the \$61,453 reduction above is related to a \$59,953 reduction in Fire Department revenue related to Colonial Downs events.



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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Total Miscellaneous	\$41,000	\$45,539	\$4,539	11.1%

Budget Comment:

The FY16 total of \$45,539 includes, \$15,000 for administrative charges, \$16,539 for charge card fees, \$12,000 for DMV fees and \$2,000 for document reproduction. Of the \$4,539 increase, \$3,000 is related to DMV Stop Fees (VRW).

General Fund

Recovered Costs

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

New Kent County receives reimbursement from Charles City County for 50% of the costs relative to the 9th 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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Miscellaneous Recoveries	\$500	\$200	(\$300)	(60.0)%
9th District Juvenile Court	15,891	13,912	(1,979)	(12.5)%
Total	\$16,391	\$14,112	(\$2,279)	(13.9)%

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 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 FY16

Revenue from the Commonwealth & Transfers In Revenue Summary

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Constitutional Officers	\$1,471,824	\$1,549,219	\$77,395	5.3%
Other Categorical Aid	124,673	128,089	3,416	2.7%
Non-Categorical Aid	164,200	145,700	(18,500)	(11.3)%
Car Tax Reimbursement	2,217,883	2,217,883	--	0.0%
Total State Revenue	\$3,978,580	\$4,040,891	\$62,311	1.6%

General Fund

Budget Comment:

1. **Constitutional Officers** – Revenues related to the five constitutional offices are projected to increase \$77,395 due to salaries and benefits. The General Assembly approved a 2% salary increase for Constitutional Officers to be effective September 1, 2015. Four of the Constitutional Officers (Sheriff, Clerk of Court, Treasurer and Commissioner of Revenue) will also receive an increase that is directly tied to the County's population. The Weldon Cooper Center for Public Service has certified that the County's population totaled 20,164 as July 1, 2014. In accordance with the Code of Virginia, Constitutional Offices are eligible for a statutory increase in salary once a jurisdiction's population exceeds 20,000.
2. **Other Categorical Aid** – The \$128,089 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 \$2,061 increase resulting from a State supported 2% salary increase.
3. **Non-Categorical Aid** – Most of this \$18,500 decrease is related to an \$8,000 decrease for recordation tax, and a \$10,000 decrease for rolling stock revenue.

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 amounts and periods.

The County anticipates the receipt of FY16 grants, but has not reflected 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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Grants	\$--	\$ --	\$--	0.0%
Total Revenue - Federal	\$--	\$ --	\$--	0.0%

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.

Social Services Revenue Summary

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Est. Revenue – State & Federal	\$964,531	\$1,093,333	\$128,802	13.4%
Transfer from General Fund	370,305	396,511	26,206	7.1%
Total Revenue	\$1,334,836	\$1,489,844	\$155,008	11.6%

Budget Comment:

The DSS FY16 budget totals \$1,489,844, which equates to a \$155,008 increase when compared to the current year budget of \$1,334,836. The \$155,008 increase reflects a \$69,751 increase in administration and an \$85,257 increase in programs. The \$69,751 increase in administration is primarily related to a 2 percent salary increase approved by the General Assembly for state supported positions. The \$85,257 increase in program related expenditures is related to requests for services. As reflected in the schedule above, the FY16 transfer to DSS is estimated to increase \$26,206, which reflects the County’s share of the additional administration and program expenditures.



Children's Services Act Fund

The Children's 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. Effective 7/1/15, the program name will change from the Comprehensive Services Act to the Children’s Services Act.

Office of Children's Services Budget Summary

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
State Reimbursement	\$911,335	\$911,076	(\$259)	0.0%
Transfer from General Fund	804,413	834,364	29,951	3.7%
Transfer from GF, VJCCCA	20,500	20,500	--	0.0%
Total	\$1,736,248	\$1,765,940	\$29,692	1.7%

Budget Comment:

Improved interagency coordination, utilization of alternative funding sources and a focus on community based services has resulted in an overall reduction in annual expenditures over the past few fiscal years. However, we expect that program expenditures and resulting revenues will increase as the County’s population grows. The Commonwealth of Virginia does not provide funding for the administration of the CSA program, but will contribute \$911,076 for eligible FY16 program services. The \$29,951 increase is directly related to the hiring of a new CSA Coordinator.



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 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Virginia E-911 Wireless - State	\$46,699	\$47,298	\$599	1.3%

Budget Comment:

The \$599 increase is related to the \$690 salary increase provided by the County.

Airport Fund

The Airport Fund budget is supported by local, state and federal funding. The \$1,276,758 decrease is directly related to the capital projects that will be 95% grant funded. Fuel sales are a function of the overall economy and market prices; whereas, the reductions in state and federal funding is related to major capital projects that are grant funded.

Airport Fund Revenue Summary

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Fuel Sales	\$107,750	\$88,500	(\$19,250)	(17.9)%
Hangar Rental	80,000	70,140	(9,860)	(12.3)%
Airport Business Center Rent	1,200	1,200	--	0.0%
Local Fees and Donations	14,022	20,922	6,900	49.2%
Department of Aviation	150,167	62,804	(87,363)	(58.2)%
Federal Aviation Agency	1,312,500	186,300	(1,126,200)	(85.8)%
Transfer from General Fund	25,143	29,185	4,042	16.1%
Transfer from Capital Fund	59,167	14,140	(45,027)	(76.1)%
Total	\$1,749,949	\$473,191	(\$1,276,758)	(73.0)%

Budget Comment:

The County's operating contribution to the Airport has declined for the last several years, but reflects a \$4,042 increase for FY16 due to reductions in various revenues. The FY15 contribution decrease is related to the June 2014 early retirement of airport debt.

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
FY 2016 - Budget	\$29,185

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 New Kent 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 annual budget meetings.

Computer Fund Revenue Summary

	FY 15 Adopted Budget	FY 16 Adopted Budget	Dollar Change	Percent Change
Transfer – From Capital Fund	\$124,200	\$101,190	(\$23,010)	(18.5)%

Budget Comment:

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



FISCAL YEAR 2015-16 ADOPTED BUDGET

Section D Expenditure Budgets

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
EXPENDITURE SUMMARY TOTALS BY FUND**

Line Item	Department	Actual Expenditures		FY15 Exp. 11/19/14	FY15 Adopted Budget	FY16 Department Request	FY16 Adopted Budget	Increase (Decrease)	Inc (Dec) FY16vs15
		FY13	FY14						
EXPENDITURE SUMMARY - GOVERNMENTAL FUNDS:									
FUND - 001	GENERAL FUND	35,006,625	35,745,149	7,151,354	36,091,786	36,727,531	36,825,627	733,841	2.0%
FUND - 002	SOCIAL SERVICES	1,045,937	1,093,831	417,199	1,334,836	1,472,387	1,489,844	155,008	11.6%
FUND - 003	SCHOOL CAPITAL FUND								100%
FUND - 006	GRANTS								100%
FUND - 007	CAPITAL IMPROVEMENTS FUND	3,212,868	3,763,140	1,395,977	9,377,432	1,686,360	1,686,360	(7,691,072)	-82.0%
FUND - 008	HUMAN SERVICES FUND (CSA/VJCCC)	915,268	1,024,552	142,751	1,736,248	1,764,120	1,765,940	29,692	1.7%
FUND - 009	VIRGINIA WIRELESS E-911	96,109	129,644	17,478	46,699	46,699	47,298	599	1.3%
FUND - 015	LITTER FUND								100%
FUND - 040	DEBT SERVICE FUND	5,665,261	5,667,575	2,212,770	6,143,332	5,751,412	5,746,162	(397,170)	-6.5%
FUND - 097	AIRPORT FUND	799,026	668,481	88,069	1,749,949	471,891	473,191	(1,276,758)	-73.0%
FUND - 205	SCHOOLS (INCLUDES FOOD SERVICE)				28,404,281	29,478,021	29,478,021	1,073,740	3.8%
FUND - 800	COMPUTER FUND	122,538	187,656	66,505	124,200	101,190	101,190	(23,010)	-18.5%
TOTAL COUNTY BUDGET-TRANSFERS INCLUDED		46,863,632	48,280,028	11,492,103	85,008,763	77,499,611	77,613,633	(7,395,130)	-8.7%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(20,201,655)	(20,692,192)	(20,696,647)	(494,992)	2.5%
TOTAL ADVERTISED BUDGET - GOVERNMENTAL FUNDS					64,807,108	56,807,419	56,916,986	(7,890,122)	-12.2%
EXPENDITURE SUMMARY - ENTERPRISE FUNDS									
FUND - 098	PUBLIC UTILITY FUND	4,637,392	4,976,879	1,505,565	4,417,791	4,111,869	4,140,172	(277,619)	-6.3%
FUND - 198	BOTTOMS BRIDGE SERVICE DISTRICT	699,692	570,162	785,653	1,085,182	1,043,194	1,043,194	(41,988)	-3.9%
TOTAL BUDGET-TRANSFERS INCLUDED		5,337,084	5,547,041	2,291,218	5,502,973	5,155,063	5,183,366	(319,607)	-5.8%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(321,832)	(316,839)	(316,839)	4,993	-1.6%
TOTAL ADVERTISED BUDGET - ENTERPRISE FUNDS					5,181,141	4,838,224	4,866,527	(314,614)	-6.1%
TOTAL FUNDS - TRANSFERS INCLUDED					90,511,736	82,654,674	82,796,999	(7,714,737)	-8.5%
TOTAL INTERFUND TRANSFERS (GOVERNMENTAL & ENTERPRISE FUNDS)					(20,523,487)	(21,009,031)	(21,013,486)	(489,999)	2.4%
TOTAL FUNDS - TRANSFERS EXCLUDED		52,200,716	53,827,069	13,783,321	69,988,249	61,645,643	61,783,513	(8,204,736)	-11.7%

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted
<u>General Fund</u>			
<u>General Government Administration</u>			
Board of Supervisors	\$ 96,817	\$ 94,052	\$ 95,456
Clerk of Board	429,099	350,211	349,723
County Attorney	209,317	209,061	267,349
Human Resources	182,299	188,247	197,185
Commissioner of the Revenue	510,114	549,179	576,775
Treasurer	355,013	378,815	397,133
Financial Services	535,944	545,242	559,403
Information Technology	416,269	524,472	551,681
Central Purchasing	214,521	220,024	217,811
Board of Equalization	9,114	-	5,081
Electoral Board	8,368	8,368	8,501
Registrar	183,151	188,917	193,302
Receptionist / Switchboard	26,185	26,185	26,575
Total	3,176,211	3,282,773	3,445,975
<u>Judicial Administration</u>			
Circuit Court Judge	86,219	85,887	93,243
General District Court	16,155	16,155	16,155
Magistrate	1,146	1,146	1,191
Juvenile & Domestic Court	6,475	6,625	7,000
Clerk of Circuit Court	336,158	336,469	358,391
Sheriff - Courts	571,936	595,075	563,465
Victim Witness Assistance	50,474	50,404	47,351
Commonwealth's Attorney	373,310	377,494	407,857
Total	1,441,873	1,469,255	1,494,653
<u>Public Safety</u>			
Sheriff - Public Safety	2,417,949	2,462,293	2,502,810
Confinement of Prisoners	826,000	806,000	826,000
Building Development	358,405	362,476	375,447
E-911 Systems	551,973	579,609	624,960
Communication Systems-Public Safety	313,743	228,842	230,850
Ambulance & Rescue Services	1,800	2,100	2,600
Forrest Fire Service	7,208	7,208	7,208
Fire & Emergency Services	2,405,047	2,541,267	2,614,537
Emergency Management & Preparedness Services	-	-	101,639
Correction & Detention	11,916	13,665	15,768
Court Services Unit	163,623	145,483	129,823
Animal Protection	251,958	256,535	249,283

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted
Total	7,309,622	7,405,478	7,680,925
<u>Public Works</u>			
Refuse Collection	711,000	716,283	663,794
Building & Grounds	800,958	791,515	834,978
Total	1,511,958	1,507,798	1,498,772
<u>Health & Welfare</u>			
Supplement To Health Department	190,362	199,334	205,315
Henrico Mental Health Service	97,645	100,574	100,574
Area Agency On Aging	4,083	4,083	4,083
Meals On Wheels	3,500	4,000	4,000
Agency Donations	88,782	89,082	87,967
Total	384,372	397,073	401,939
<u>Education</u>			
Community Colleges	4,394	8,596	9,400
Total	4,394	8,596	9,400
<u>Parks, Cultural & Recreation</u>			
Parks & Recreation	224,251	227,734	240,549
Recreation Programs	302,279	301,606	318,266
Cultural Enrichment	5,000	8,000	8,000
Fine Arts	9,000	9,000	10,000
Library Appropriation	209,466	209,466	209,466
Total	749,996	755,806	786,281
<u>Environmental Management</u>			
Environmental	223,464	266,658	304,780
Extension Office	56,585	56,585	58,467
Soil And Water Conservation	12,000	12,000	12,000
Wetland Board	4,640	4,640	4,640
Agricultural And Forrestral	8,350	9,850	9,850
Total	305,039	349,733	389,737
<u>Community Development</u>			
Community Development-Administration	60,802	163,266	166,357
Planning	236,945	233,700	235,375
Economic Development	165,638	165,854	174,803
Planning Commission	35,679	34,856	34,636
Board Of Zoning Appeals	2,200	2,200	2,200
Historic Commission	725	675	675

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted
Total	501,989	600,551	614,046
<u>Reserve for Contingency</u>			
Reserved for Contingency	300,134	300,000	326,612
Total	300,134	300,000	326,612
Total General Fund	15,685,588	16,077,063	16,648,340
<u>Other Governmental Funds</u>			
Social Services	1,346,234	1,334,836	1,489,844
Capital Projects	7,433,895	9,190,500	1,267,000
Human Services - CSA / VJCCCA	1,737,101	1,736,248	1,765,940
Virginia Wireless E911	129,642	46,699	47,298
Debt Service	6,070,393	6,143,332	5,646,162
Airport	304,767	1,749,949	473,191
Computer Replacement	165,100	124,200	101,190
Total Other Governmental Funds	17,187,132	20,325,764	10,790,625
<u>Component Unit School Board Funds</u>			
School Fund	25,387,746	26,320,958	27,429,533
School Textbook Fund	149,768	160,261	164,594
School Grant Fund - Federal	974,630	974,630	936,388
School Food Service	952,100	948,432	947,506
Total Component Unit School Board	27,464,244	28,404,281	29,478,021
Total Governmental Funds - Transfers Eliminated	60,336,964	64,807,108	56,916,986
<u>Enterprise Funds</u>			
Public Utility	5,073,024	4,095,959	3,823,333
Bottoms Bridge Service District	1,084,253	1,085,182	1,043,194
Total Enterprise Funds	6,157,277	5,181,141	4,866,527

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted
Total Funds - Transfers Eliminated	66,494,241	69,988,249	61,783,513
<u>Add Back Eliminated Transfers:</u>			
General Fund			
Transfer To Schools	12,534,595	12,954,595	13,254,595
Transfer to Debt Service	5,285,842	5,302,610	5,167,560
Transfer to CSA	826,026	824,913	854,864
Transfer to Socials Services	469,605	366,740	392,481
Transfer to Debt Service-School Construction Reserve	465,085	486,136	239,301
Transfer to Debt Service-Public Radio System Debt	-	-	239,301
Transfer to Airport-Operations	34,188	25,143	29,185
Transfer to Debt Service-FY17 Reserve	-	54,586	-
Capital Projects Fund			
Transfer to Airport-Capital	50,000	59,167	14,140
Transfer to Socials Services-Vehicle	3,565	3,565	4,030
Transfer to VA Wireless E911-Grant Match	77,531	-	-
Transfer to Computer Fund (Computer Replacement)	165,100	124,200	101,190
Transfer to Schools-Notebooks	-	-	300,000
Debt Service			
Transfer to Capital Projects Fund	-	-	100,000
Airport Fund			
Transfer to Debt Service - Airport Hanger Loan	19,466	-	-
Public Utility			
Transfer to Bottoms Bridge Servcie District	475,878	321,832	316,839
Total Transfers	<u>20,406,881</u>	<u>20,523,487</u>	<u>21,013,486</u>
Total Budget - Transfers Included	<u>\$ 86,901,122</u>	<u>\$ 90,511,736</u>	<u>\$ 82,796,999</u>

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 20,085 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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$375,265	\$427,885	\$321,856	\$322,833	0.3%
Operating	12,738	13,682	28,355	26,890	-5.2%
Capital	-	-	-	-	0.0%
Total Expenditures	\$388,003	\$441,567	\$350,211	\$349,723	-0.1%
Personnel Complement					
Full-time	4	4	4	3	
Part-time	0	0	0	0	

Budget Highlights:

The draft FY16 operating budget decreased by \$1,465 due to the elimination of the Assistant County Administrator position.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Communicate with the BOS, and execute their vision for the County 	<ul style="list-style-type: none"> Implementation of new County Website.
<ul style="list-style-type: none"> Promote a business friendly environment within the County 	<ul style="list-style-type: none"> Completed the FY 14 budget which provides additional revenues for the renovation of the Historic High School.
<ul style="list-style-type: none"> Effectively and efficiently manage the County Government 	<ul style="list-style-type: none"> Improved reporting of Capital Projects to Finance and Administration and focused on project completion and project budget.
<ul style="list-style-type: none"> Carry out all duties required by law and the Board of Supervisors 	<ul style="list-style-type: none"> Revised County Newsletter to make it a more user-friendly document while reducing production cost.
<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> Completed reorganization of County office space to reduce the need for leased space, which will save our taxpayers thousands of dollars.

Administration

Budget Summary: Receptionist

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$23,746	\$24,505	\$26,005	\$26,395	1.5%
Operating	-		180	180	0.0%
Capital	15	-	-	-	0.0%
Total Expenditures	\$23,761	\$24,505	\$26,185	\$26,575	1.5%
Personnel Complement					
Full-time					
Part-time	2	2	2	2	

Budget Highlights:

The FY16 Budget reflects no increase.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Provide assistance to Citizens on a daily basis 	<ul style="list-style-type: none"> Assisted in helping the visiting public
<ul style="list-style-type: none"> Document citizen inquiries and concerns 	<ul style="list-style-type: none"> Assisted the BOS in assisting citizens attend its meetings.
<ul style="list-style-type: none"> Answer phones and sort mail daily 	
<ul style="list-style-type: none"> Greet the public and provide assistance during BOS meetings 	

Administration

Budget Summary: Reserve for Contingency

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$ -	\$ -	\$ -	\$	0.0%
Operating	-	-	300,000	326,612	8.9%
Capital	-	-	-		0.0%
Total Expenditures	\$ -	\$-	\$300,000	\$326,612	8.9%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

County policy requires a \$300,000 reserve. The \$26,612 represents excess funds resulting from final budgetary adjustments approved by the Board of Supervisors. Any funds that remain unexpended at the conclusion of FY16, will be transferred to the capital fund to provide resources for future equipment and facility requirements.

Administration

Budget Summary: Transfers to Other Funds

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$ -	\$ -	\$ -	\$	0.0%
Operating	20,245,231	20,862,651	20,014,723	20,177,287	0.8%
Capital	-	-	-		0.0%
Total Expenditures	\$20,245,231	\$20,862,651	\$20,014,723	\$20,177,287	0.8%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The above total of \$20,177,287 is comprised of the following individual transfers.

Transfer Description	FY15 Adopted	FY16 Adopted	Increase (Decrease)
To School Board	\$12,954,595	\$13,254,595	\$300,000
To Debt Service Fund – Existing Debt	5,302,610	5,167,560	(135,050)
To Debt Service-FY17 Debt Service	54,586	-	(54,586)
To Debt Service-School Construction	486,136	239,301	(246,835)
To Debt Service-Public Safety Radio System	-	239,301	239,301
To Human Services Fund (CSA)	824,913	854,864	29,951
To Airport Fund – Operations	25,143	29,185	4,042
To Social Services	366,740	392,481	25,741
Totals	\$20,014,723	\$20,177,287	\$162,564

Administration

Budget Summary: Board of Equalization

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$-	\$505	\$-	\$4,306	100.0%
Operating	-	432	-	775	100.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$-	\$937	\$-	\$5,081	100.0%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The Board of Equalization meets every two years, and calendar year 2016 is a reassessment year.

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$63,277	\$60,665	\$63,577	\$63,581	0.0%
Operating	50,605	27,231	30,475	31,875	4.6%
Capital	-		-	-	0.0%
Total Expenditures	\$113,882	\$87,896	\$94,052	\$95,456	1.5%
Personnel Complement					
Full-time					
Part-time	5	5	5	5	

Budget Highlights:

The FY16 Budget reflects an overall increase of \$1,404. There were a number of line-item changes that resulted in this net change, including travel which increased \$1,600. 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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$300,755	\$332,122	\$334,832	\$345,629	3.2%
Operating	26,471	21,462	26,644	29,218	5.7%
Capital	-	-	-	600	100.0%
Total Expenditures	\$327,226	\$353,584	\$362,476	\$375,447	3.6%
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 FY16.

Building Development

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> • Provide Code updates through Contractor Meetings 	<ul style="list-style-type: none"> • Held three Code update classes for Contractors through VBCOA Reg. 7
<ul style="list-style-type: none"> • Provide information to citizens during Building Safety Week 	<ul style="list-style-type: none"> • Ordered and provided pamphlets for Building Safety Week
<ul style="list-style-type: none"> • Continue to evaluate permit process to streamline 	<ul style="list-style-type: none"> • Issued all completed applications within 4 business days.
<ul style="list-style-type: none"> • Continue to issue all completed permits within 4 business days 	

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Single family dwelling permits issued	137	147	160	184

Circuit Court Judge

Department Overview

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

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

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

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

New Kent’s Circuit Court is part of the 9th Judicial Circuit. In addition to New Kent County, the Judge presides over cases in Charles City County, King and Queen County, and King William County. These four jurisdictions share the costs of operating and staffing the Circuit Court located in New Kent County.

Budget Summary:

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY15 - FY14
Personnel	\$70,406	\$72,577	\$72,127	\$75,626	4.9%
Operating	9,274	10,411	13,760	15,617	13.5%
Capital	-	90	-	2,000	100.0%
Total Expenditures	\$79,680	\$83,078	\$85,887	\$93,243	8.6%
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 FY16 budget other than a 4.9% increase in total compensation that is related to staff turnover, and cost of living increase provided by the County.

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$272,746	\$277,365	\$279,969	\$344,135	22.9%
Operating	61,252	68,996	56,500	14,256	-74.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$333,998	\$346,361	\$336,469	\$358,391	6.5%
Personnel Complement					
Full-time	4	4	4	5	
Part-time	2	2	3	0	

Budget Highlights:

Due to the increase in the number of documents processed by this office, a new full-time position will be added for FY16. The cost of this position was partially offset by a \$42,244 reduction in the operating budget as indicated above.

Clerk of Circuit Court

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Clean audit 	<ul style="list-style-type: none"> Received a clean audit
<ul style="list-style-type: none"> Meet increasing demands 	<ul style="list-style-type: none"> Met changing public needs as economy changed
<ul style="list-style-type: none"> Lobby State legislators for financial support 	<ul style="list-style-type: none"> Petitioned for reimbursement of locality expenses for land records approved by the Compensation Board

Performance Indicators:

Service	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual
Criminal	442	393	575	480	585
Civil	165	181	177	157	275
Fiduciary	148	165	151	150	139
Judgments	1157	1125	1120	1049	1111
Land Records	3695	3268	4266	4242	3193
Financing Statements	63	49	51	52	26
Fictitious Names	117	104	85	91	115
Marriage Licenses	108	107	121	133	126
Notaries	62	81	75	76	77
Concealed Weapon Permits	187	244	430	545	484
Restitution checks written	184	294	353	358	353

- The number of criminal cases was the highest we have had with a 22% increase from last year.
- The number of civil cases increased 75%.
- Fiduciary numbers remain high due to foreclosures. Caseload in 2008 was 67.
- Judgments remained high.
- Recordings decreased from last year, but remained above 3,000 for the year.
- The number of financing statements decreased probably due to the decrease in recordings.
- Fictitious names are still being recorded at a much higher rate than they were historically.
- Marriage licenses issued remained the same.
- Notary qualifications remained the same.
- Concealed weapons permits were the second highest number processed.
- 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. Further responsibilities include, business license and consumer tax compliance, estimated state income tax filing and local DMV Select Services.

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, evaluation
- Real Estate tax exemption and deferral program for the elderly and disabled
- Real Estate tax exemption for Disabled Veterans
- Real Estate tax exemption for surviving spouses of Military members killed in action
- 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
- DMV Select services

Commissioner of the Revenue

Budget Summary:

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$436,841	\$443,171	\$486,141	\$507,737	4.4%
Operating	47,659	70,784	57,538	69,038	20.0%
Capital	-	6,242	5,500	-	-100.0%
Total Expenditures	\$484,500	\$520,197	\$549,179	\$576,775	5.0%
Personnel Complement					
Full-time	7	7	8	8	
Part-time					

Budget Highlights:

In FY15, the office of the Commissioner of Revenue completed reassessment taxable real estate totaling 19,322 parcels. In addition, physical inspections, sales verification and started the 2016 reassessment. Additionally, 32,225 personal property assessments, 916 new vehicle registrations, 1102 Real estate transfers, 1208 business license were issues and DMV Select services were added.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Completion of 2016 RE Reassessment 	<ul style="list-style-type: none"> Completion of 2014 RE Appeals
<ul style="list-style-type: none"> Revision of website data- adding documentation to assist taxpayers to better understand the reassessment process, property record cards, assessment valuation and sales data 	<ul style="list-style-type: none"> 2014 Board of Equalization Hearings
<ul style="list-style-type: none"> Inspection of 2000 Parcels for 2016 reassessment 	<ul style="list-style-type: none"> Inspection of 2000 parcels for 2016 reassessment
<ul style="list-style-type: none"> Implementation of New BPOL procedures, due date 	<ul style="list-style-type: none"> Staffed, trained and opened New DMV Select services
<ul style="list-style-type: none"> Addition of voting precincts layer to vision 	<ul style="list-style-type: none"> Revision/update of tax forms

Commissioner of the Revenue

Performance Indicators:

Service	CY11 Actual	CY12 Actual	CY13 Actual	CY14 Actual
Tax Adjustments	2759	2149	2210	2459
Audits and Appeals	28249	28894	29129	29729
Legal and BPOL	2353	2300	2413	2691
Personal Property	107624	110777	111252	113034
Real Estate	38388	38611	39425	39796
				*Waiting for figures from DMV
DMV Select	0	0	0	
General Administrative	29575	30345	33298	34163

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 hundreds 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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$347,374	\$361,433	\$364,664	\$375,488	3.0%
Operating	8,601	9,356	12,830	12,369	-3.6%
Capital	1,875	235	-	20,000	100.0%
Total Expenditures	\$357,850	\$371,024	\$377,494	\$407,857	8.0%
Personnel Complement					
Full-time	3	3	3	3	
Part-time	3	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. The requested operating items are in-line with last year's adopted budget, excluding the \$20,000 request for software and equipment to purchase a comprehensive case management system. 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 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Continue aggressive and successful prosecution of felonies and misdemeanors in three courts 	<ul style="list-style-type: none"> Successfully prosecuted felonies and misdemeanors in General District, Circuit, and JDR courts
<ul style="list-style-type: none"> Continue to maintain accurate files and monitor case files for timely action 	<ul style="list-style-type: none"> Accurate files were maintained/action taken and closed files moved to storage
<ul style="list-style-type: none"> Continue efficient office practices and monitoring of operating expenditures 	<ul style="list-style-type: none"> Efficient use of time and money in office procedures
<ul style="list-style-type: none"> Continue training and certification for prosecutors 	<ul style="list-style-type: none"> Successful completion of MCLE Board requirement by each prosecutor
<ul style="list-style-type: none"> Continue to provide office response that is accurate and timely in processing of all invoices and other inter-action with county administration and court clerks 	<ul style="list-style-type: none"> All invoices processed and promptly sent to accounting
<ul style="list-style-type: none"> Continue to provide accurate and quick response to citizen inquiries concerning criminal justice system 	<ul style="list-style-type: none"> Timely and accurate response and information to citizen's inquiries concerning criminal justice system, including

Commonwealth's Attorney

	participation in New Kent University presentation
<ul style="list-style-type: none"> Continue training and advice to local law enforcement personnel 	<ul style="list-style-type: none"> Provide training and advice to local law enforcement department and personnel
<ul style="list-style-type: none"> To purchase and implement a comprehensive Case Management System to better track and provide information in the prosecution of cases. 	<ul style="list-style-type: none">

Performance Indicators:

Service	Three year average- 2012-14	FY12 Actual	FY13 Actual	Calendar Year - 2014 Actual
Circuit Court Indictments presented		209	331	322
Felony defendants in Circuit Ct - Calendar Year	79			
Sentencing Events in Circuit Ct – Fiscal year	50			

Commonwealth’s Attorney

Department Overview

Victim-Witness Assistance

The New Kent/Charles City Victim Witness Assistance Program, housed within the Commonwealth’s Attorney’s Office, 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 are outlined to 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.
- **Protection** – assistance in obtaining protective orders and watch orders; providing a separate waiting area during court proceedings; escort to and from court proceedings; assistance in going to a shelter or safe house; and safety planning
- **Financial** – assistance in calculating restitution amounts and requesting a show cause if restitution is not being paid; filing with the Virginia Victim’s Fund; referrals to other agencies such as Project Hope, Department of Social Services, and other agencies that can 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; closed preliminary hearings and meeting with Prosecutors regarding plea agreements.
- **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 offers training and presentations on victim issues to law enforcement officers, 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.

Budget Summary: Victim Witness Assistance

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$44,803	\$49,016	\$48,916	\$43,091	-11.9%
Operating	522	1,142	1,488	4,260	186.3%
Capital	1,574		-	-	0.0%
Total Expenditures	\$46,899	\$50,158	\$50,404	\$47,351	-6.1%
Personnel Complement					
Full-time	1	1	1	1	
Part-time					

Commonwealth's Attorney

Budget Highlights: Victim Witness Assistance

The Victim Witness Assistance Program received a 3% budget increase in grant funds from the Department of Criminal Justice Services and will be entirely funded by the Commonwealth of Virginia, therefore, no local funds were required. State funds for this program are estimated to total \$46,528 in FY15.

Goals and Accomplishments: Victim Witness Assistance

Fiscal Year 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Increase numbers of victims and witnesses served in New Kent and Charles City 	<ul style="list-style-type: none"> Direct service victims 326
<ul style="list-style-type: none"> Implement National Crime Victim's Rights Week in April 	<ul style="list-style-type: none"> Direct service witnesses 10
<ul style="list-style-type: none"> Increase awareness of program through community presentations 	<ul style="list-style-type: none"> Generic service victims 32
<ul style="list-style-type: none"> Recruit and train 2 volunteers to work with the program 	<ul style="list-style-type: none">
<ul style="list-style-type: none"> Provide training to Law Enforcement Officers 	<ul style="list-style-type: none">
<ul style="list-style-type: none"> Establish partnerships with surrounding Victim Witness Assistance programs to form an area coalition 	<ul style="list-style-type: none">
<ul style="list-style-type: none"> Continue to promote victim's rights at the State level and to attain Advanced Credentialing through the National Organization for Victim Assistance 	<ul style="list-style-type: none">

Performance Indicators: Victim Witness Assistance

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
<ul style="list-style-type: none"> Number of Victims served 	343	348	298	326
<ul style="list-style-type: none"> Number of Witnesses served 	17	16	8	10
<ul style="list-style-type: none"> Number of Victims and witnesses served by paperwork only 	28	18	41	32

Community Development

Department Overview

The Department of Community Development includes four divisions: Administrative, Economic Development, Environmental and Planning. Through these four divisions, the Department works to guide New Kent County's long and short-term development while promoting business retention and expansion throughout the County. 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 **Administration Division** 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 **Economic Development Division** is responsible for growing and supporting existing and new business investments that will result in a greater level of business tax revenue and a corresponding decrease in 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.

Community Development

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 FY05 and in 2007 hired its first full time Director and established a business incentive program.



Other responsibilities of the Economic Development Division 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

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)



Community Development

- 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

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

Budget Summary: Administration

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$44,505	\$45,058	\$158,566	\$160,957	1.5%
Operating	2,796	2,040	4,700	5,400	14.9%
Capital	-	-	-	-	0.0%
Total Expenditures	\$47,301	\$47,098	\$163,266	\$166,357	1.9%
Personnel Complement					
Full-time	2	1	2	2	
Part-time	1	1	1	0	

Budget Highlights:

In November of 2014, a new Director of Community Development was hired to lead the four divisions within the Community Development Department.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Streamline the AFD process 	<ul style="list-style-type: none"> Attended the 2014 Envirothon while promoting the goals of the Clean County Committee
<ul style="list-style-type: none"> Update all applications 	<ul style="list-style-type: none"> Promoted the Clean County Committee at the County Fair
<ul style="list-style-type: none"> Apply for 2015 – 2016 grant for litter control 	<ul style="list-style-type: none"> Budget reconciliation and tracking including grant funding and use
<ul style="list-style-type: none"> Explore grant options for septic cleanout assistance for low income New Kent County residents 	<ul style="list-style-type: none"> Supported AFD process
<ul style="list-style-type: none"> Update septic clean out database 	

Community Development

Budget Highlights: Economic Development



In FY15, the Economic Development Department was merged with the Community Development Department and is now considered one of the four divisions within the Community Development Department. The Economic Development Division responsibilities are assigned to the Director of Community Development with the support of a part-time consultant and administrative staff. During FY15, the Economic Development Division served as staff support to the Economic Development Authority and awarded four (4) business incentive grants to new and expanding businesses in the County. During FY15 the Economic Development Division continued to make improvements to our website and to the available property listing database and promoted New Kent County at various wine festivals, classic car shows and the County Fair.

Budget Summary: Economic Development

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$88,021	\$91,720	\$87,323	\$95,888	9.5%
Operating	69,725	62,458	78,315	78,915	0.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$157,746	\$154,178	\$165,638	\$174,803	5.4%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	4	4	5	4	

Goals and Accomplishments: Economic Development

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Implement a site development readiness program 	<ul style="list-style-type: none"> Successfully implemented the EDA's 2015 marketing and awareness program
<ul style="list-style-type: none"> Implement the EDA's 2015 marketing and awareness program 	<ul style="list-style-type: none"> Assisted the EDA with the award of 4 business incentive grants for new and expanding businesses in the County
<ul style="list-style-type: none"> Promote New Kent EDA / Economic Development at various events held in New Kent (wine festivals, car shows, county fair) 	<ul style="list-style-type: none"> Successfully promoted New Kent EDA / Economic Development at various events held in New Kent (New Kent Wine Festival, Saude' Creek Wine Festival, European Car Classic, New Kent County Fair)
<ul style="list-style-type: none"> Update displays at the Visitors and Commerce Center 	<ul style="list-style-type: none"> Developed videos for prospect, website and commercials

Community Development

<ul style="list-style-type: none"> Encourage new investment projects (new business attraction and existing business expansion) by providing site location assistance information and permit review and approval assistance 	<ul style="list-style-type: none"> Maintained a database of available sites and buildings (VEDP) website
<ul style="list-style-type: none"> Maintain a database of available sites and buildings (VEDP) and an economic development internet site 	<ul style="list-style-type: none"> Maintained EDA's internet site
<ul style="list-style-type: none"> Maintain a database of existing and prospective businesses 	<ul style="list-style-type: none"> Updated and created new tourism brochures

Performance Indicators: Economic Development

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Business prospects serviced	22	19	29	20
Information Inquiries	190	160	225	240
Visitors to the Welcome Center	2240	2460	3800	3299

Community Development

Budget Summary: Environmental Division

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$176,803	\$166,239	\$241,707	\$278,799	15.3%
Operating	14,826	15,194	24,951	25,981	4.1%
Capital	-	-	-	-	0.0%
Total Expenditures	\$191,629	\$181,433	\$266,658	\$304,780	14.3%
Personnel Complement					
Full-time	4	3	4	5	
Part-time			1		

Budget Highlights: Environmental Division

In November of 2014, a new Director of Community Development was hired to lead the four divisions within the Community Development Department, one of them being the Environmental Division.

A Litter Control Grant was applied for and received in the amount of \$6,357 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.

Additionally, the County, through the work of the Environmental Division of running the State's Stormwater Program, received funds in the amount of \$50,760 for projects at the start of FY15 that were required to obtain coverage under the new stormwater regulations. In the first half of FY15, local fees in the amount of \$26,174 have been collected for new residential and commercial projects within the County.

Goals and Accomplishments: Environmental Division

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Continued compliance with the Chesapeake Bay Preservation Program 	<ul style="list-style-type: none"> Increase in attendance for the annual Envirothon
<ul style="list-style-type: none"> Phase II Watershed Implementation Plan involvement 	<ul style="list-style-type: none"> Awarded Litter Control Grant in the amount of \$6,357
<ul style="list-style-type: none"> Continued successful grant acquisition 	<ul style="list-style-type: none"> Kept up with demand with a short-handed staff
<ul style="list-style-type: none"> Increase staff in order to keep up with increased inspections and management of the State's Stormwater Program 	<ul style="list-style-type: none"> Processed AFD renewals

Community Development

Performance Indicators: Environmental Division

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Single Family Residential Land Disturbance Permits	159	177	199	184
Residential Screening Forms	-	-	-	13
Mixed Use/Commercial/Industrial Land Disturbance	19	9	15	14
Agricultural Screening Forms	3	3	2	3
RPA Modification Permit (Administrative)	0	6	5	0
RPA Modification Permit (Board Issued)	9	3	3	0
Chesapeake Bay Exception Permit (Administrative)	1	6	11	3
Chesapeake Bay Exception Permit (Board Issued)	2	2	7	1
Wetlands/Beaches and Dunes (Administrative)	5	4	4	7
Wetlands/Beaches and Dunes (Board Issued)	0	1	1	2
Agriculture and Forestal District Applications	10	0	0	77

Permits tracked on a calendar year basis

Community Development

Budget Summary: Planning Division

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$198,790	\$205,864	\$204,927	\$207,402	1.2%
Operating	13,304	13,043	28,773	27,973	-2.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$212,094	\$218,907	\$233,700	\$235,375	0.7%
Personnel Complement					
Full-time	3	3	3	3	
Part-time					

Budget Highlights:

In November of 2014, a new Director of Community Development was hired to lead the four divisions within the Community Development Department, one of them being the Planning Division.

Goals and Accomplishments: Planning Division

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Continue the process of streamlining the zoning and subdivision ordinances 	<ul style="list-style-type: none"> Kept up with demand with a short-handed staff
<ul style="list-style-type: none"> Upgrades to our website 	<ul style="list-style-type: none"> Continued identifying inconsistencies in land development ordinances
<ul style="list-style-type: none"> Review and update division applications 	<ul style="list-style-type: none"> Hosted a 1940's (WWII era) event with the Historic Commission
<ul style="list-style-type: none"> Hold additional events with the Historic Commission 	

Performance Indicators: Planning Division

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Certificate of Zoning	172	107	147	143
Conditional Use Permits	8	0	4	3
Rezoning Applications	6	2	0	1
Zoning Violations	47	42	28	14
Zoning Variances and/or Modifications	0	2	1	0
Cultural Event Permits	17	14	17	24
Subdivision Applications	56	38	41	42
Site Plans and Construction Plans	26	17	11	18

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$5,998	\$5,248	\$9,689	\$9,689	0.0%
Operating	24,327	18,211	25,167	24,947	-0.9%
Capital	-	-	-	-	0.0%
Total Expenditures	\$30,325	\$23,459	\$34,856	\$34,636	-0.6%

Budget Summary: Agricultural and Forestal

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	-	102	9,850	9,850	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$	\$102	\$9,850	\$9,850	0.0%

Budget Summary: Board of Zoning Appeals

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	553	566	2,200	2,200	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$553	\$566	\$2,200	\$2,200	0.0%

Community Development

Budget Summary: Historic Commission

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	795	554	675	675	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$795	\$554	\$675	\$675	0.0%

Budget Summary: Wetlands Board

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	2,441	2,202	4,640	4,640	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$2,441	\$2,202	\$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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$143,469	\$147,295	\$145,786	\$154,274	5.8%
Operating	30,870	103,531	63,275	113,075	78.7%
Capital	-	-	-	-	0.0%
Total Expenditures	\$174,339	\$250,826	\$209,061	\$267,349	27.9%
Personnel Complement					
Full-time	2	1	1	1	
Part-time					

Budget Highlights:

The County Attorney has requested an increase of \$50,000 for FY2016 within the Litigation Expenses line item anticipating use of outside counsel. Some other budget line items have been reduced or monies have been moved to more accurately reflect expenses. Just before the FY16 budget was adopted, the County Attorney position became vacant, and a contract attorney was retained.

County Attorney

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Provide Quality Legal (prompt and effective) services to County Government including but not limited to all county elected and appointed Boards, Constitutional Officers, and all County Departments. 	<ul style="list-style-type: none"> Reviewed numerous Contracts, Ordinances, Resolutions, and Deeds while providing timely service to the County Government.
<ul style="list-style-type: none"> To protect the County Treasury from damage awards as a result of litigation. 	<ul style="list-style-type: none"> No damage awards were assessed against the County.

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Review Request for Proposals		Met	Met	Met
Draft Ordinances		Met	Met	Met
Draft Resolutions		Met	Met	Met
Attended Board of Supervisors' Meetings		Met	Met	Met
Attended EDA Meetings		Met	Met	Met
Attended Planning Commission Meetings		Met	Met	Met

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$16,397	\$18,183	\$22,722	\$23,317	2.6%
Operating	34,128	32,929	33,863	35,150	3.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$50,525	\$51,112	\$56,585	\$58,467	3.3%
Personnel Complement					
Full-time					
Part-time	1	1	1	1	

Budget Highlights:

Overall, the budget reflects level a 2.3% increase *if* state raises are given. The increase in Professional Services costs is related to the figures provided by Virginia Cooperative Extension Administration in Blacksburg, VA for 2015.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> • Provide educational opportunities consistent with the mission of Extension. 	<ul style="list-style-type: none"> • 4-H/Master Gardener Seeds Of Learning-4th year (227 1st graders)
<ul style="list-style-type: none"> • Enhance the lives of New Kent residents through an educational process that uses scientific knowledge focused on important issues and needs of the community. 	<ul style="list-style-type: none"> • MG Raised Bed Gardening Clinics-4th year (56)
<ul style="list-style-type: none"> • Provide a variety of youth and adult educational programs designed to foster awareness of agriculture and natural resources, family and consumer sciences, and youth. 	<ul style="list-style-type: none"> • Envirothon-(229)
	<ul style="list-style-type: none"> • Farm Tour (200)
	<ul style="list-style-type: none"> • Master Gardener meetings/gardening (162)
	<ul style="list-style-type: none"> • Junior 4-H Camp (89)
	<ul style="list-style-type: none"> • Ag Conference (67)
	<ul style="list-style-type: none"> • 4-H Fishing Derby (38)

Extension

Performance Indicators:

Educational Programming – Participation	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Agriculture Conferences	71	78	74	67
Forage Conferences (Bi-annual)	57		46	N/A
Envirothon/Earth Day	275	270	496	229
Master Gardener Meetings/Gardening	185	213	146	162
Farm Tours	300	280	140	200
Junior 4-H Camps	92	100	104	89
4-H Fishing Derby	39	17	19	38
Seeds of Learning (FY11 1 st year)	207	226	227	227
Drinking Water Clinic – 1 st year			36	N/A
Beekeeping Workshop – 1 st year			32	N/A
Pruning Clinics	36	41	15	26
Dehydration				21
Spring Raised Bed Gardening				35
Fall Raised Bed Gardening				21
Wreath making Workshop		14	8	11

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 third year that the County has received this award.

Financial Services

Budget Summary: Accounting/Finance

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$356,270	\$396,515	\$426,023	\$438,986	3.0%
Operating	103,653	110,325	118,919	120,117	1.0%
Capital	-	529	300	300	0.0%
Total Expenditures	\$459,923	\$507,369	\$545,242	\$559,403	2.6%
Personnel Complement					
Full-time	5	5	5	5	
Part-time	1	1	1	1	

Budget Highlights:

The FY16 budget reflects a \$14,161 increase. Of this amount, \$12,963 is related to a change in benefit plans for Directors and a \$690 salary increase for each employee. The County also provided a 1.5% increase for part-time County staff. The \$300 capital is designed for the replacement of aging chairs for staff.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR) 	<ul style="list-style-type: none"> Obtained the GFOA Certificate of Achievement for Excellence in Financial Reporting - 10th consecutive year. Submitted the FY2014 CAFR for review.
<ul style="list-style-type: none"> Obtain the GFOA Distinguished Budget Award 	<ul style="list-style-type: none"> Obtained the Distinguished Budget Award – 3rd year – FY2014 Budget
<ul style="list-style-type: none"> Issue CAFR by November 30th 	<ul style="list-style-type: none"> The CAFR was issued by November 30th
<ul style="list-style-type: none"> Audit – Receive an unmodified opinion 	<ul style="list-style-type: none"> Received an unmodified opinion for audit – FY14
<ul style="list-style-type: none"> Refine procurement and grant procedures 	<ul style="list-style-type: none"> Commitment for the education and career development for all department employees
<ul style="list-style-type: none"> Continue excellence in customer service for both our internal and external customers 	<ul style="list-style-type: none"> Continue reviewing policies and procedures under which the department operates
<ul style="list-style-type: none"> Obtain the GFOA Popular Annual Financial Reporting Award (PAFR) 	<ul style="list-style-type: none"> Submitted the 1st Popular Annual Financial Reporting (PAFR) document to GFOA for review

Financial Services

Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Accounts Payable Checks Processed	4,977	4,442	4,856	4,409	4,268
Active Vendors	1,348	1,047	1,032	998	1,096
Payroll Checks Processed*	6,490	6,295	6,263	6,060	6,344
Budget Transfers	355	249	192	158	186
Budget Supplements	38	38	44	36	26
Journal Entries	512	405	404	351	366

*Includes Direct Deposits

Financial Services

Budget Summary: Central Purchasing

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	176,396	180,636	220,024	217,811	-1.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$176,396	\$180,636	\$220,024	\$217,811	-1.0%
Personnel Complement					
Full-time	--	--	--	--	
Part-time	--	--	--	--	

Budget Highlights:

The \$2,213 decrease is related to a reduction in copier paper.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Continue improving purchasing procedures in conjunction with the County Attorney 	<ul style="list-style-type: none"> Continued to issue PO's with accuracy in a timely manner

Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Purchase Orders Issued	328	301	335	351	385

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.

The Fire-Rescue Department serves New Kent County citizens through the following nine (9) programs:

Emergency Medical Services	Provides professional and technical oversight for emergency medical services delivery, training, equipment specifications, and quality assurance in conjunction with the Operational Medical Director
Operations	Provides timely and effective response for fire, rescue, hazardous materials, and emergency medical incidents 24 hours per day, seven days per week
Communications and Support Services	Provides timely and accurate data and technologies to support local/regional interoperability and emergency response
Fire – Rescue Training	Provides the combined fire-rescue system with a high quality and comprehensive education program to facilitate excellent service to citizens and visitors

Fire-Rescue

Fire Marshal's Office	Provides critical programs to ensure a safe living and working environment for residents, workers, and travelers within New Kent County through the development and application of fire prevention engineering, education and enforcement along with origin and cause determination/investigation.
Emergency Management	Responsible for facilitating the County's comprehensive emergency management program in accordance with local, state, and federal laws, authorities, and directives.
Volunteer Coordination	Supports fire-rescue volunteer system members by overseeing and providing guidance in various human aspects including but not limited to: pre-placement, training issues, recruitment, retention, and recognition.
Professional Services	Supports program area that are under the Office of the Chief, which is responsible for management and oversight of the department to include but not limited to: Risk Management, Compliance, Human Resources, Special Projects, Grant Coordination, Health & Safety, and Cancer Prevention.
Asset Management	Ensures critical departmental support services to include planning, facilities development and management, apparatus and fleet management, logistics and supply distribution services, and respiratory protection management.

Major Work Plan Initiatives

- Create and assign the Fire Commission, per the County ordinance, to review and develop Fire-Rescue Operational system guidelines.
- Focus on firefighter health and safety programs for fitness, cancer prevention and incident firefighter rehabilitation.
- Execute a core competency training plan to host in-house training and education.
- Implement the ALS incentive program to help retain and recruit ALS providers.
- Add in entry level officer positions to season officers, create career progression, and retain current staff.
- 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.
- Work on a Volunteer Recruitment and Retention Program focused on recruitment of already trained providers.
- 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.
- 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.

Fire-Rescue

- 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.
- Update and create new standard operating procedures (SOP) for the career employees.
- Continue to conduct 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.

Budget Summary: Fire/EMS

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$1,546,618	\$1,709,677	\$1,839,857	\$1,956,192	6.3%
Operating	603,188	663,110	601,124	\$581,745	-3.2%
Capital	369,927	185,980	100,286	\$76,600	-23.6%
Total Expenditures	\$2,519,733	\$2,558,767	\$2,405,047	\$2,614,537	2.9%
Personnel Complement					
Full-time	19	19	24	26	
Part-time	20	20	18	18	

Budget Overview

The Operations Division cross-staffs 12 individual response units out of four (4) fire-rescue stations. Cross staffing is unique in that personnel jump from one unit to the next depending on the call disposition. In FY2015, The division added two (2) firefighter-EMTs to the Quinton station C shift. With the additional two personnel in FY 2016, the A shift at the Quinton station will be filled resulting in a 24/7 service delivery. This is timely based on the increase in growth and call volume in this service area.

With continued growth in population and construction, the Fire Marshal's Office (FMO) part-time staff receives continuous questions about county and state fire prevention codes, inspections, permits, and fees that occur when buildings are occupied and/or modified. As a result, between FY 2013 and FY 2015 the FMO experienced a 56% growth in the number of permits that must be conducted and the technical complexity of those inspections has grown extensively.

The Fire-Rescue Training Division has continued to emphasize core competency training, which is needed to expand the knowledge, skills and abilities of personnel. With the growth of the county, especially with new construction, the risk of complex emergencies increase. Planning and preparing for all types of emergencies is now critical as the growth continues in the County.

Volunteer programs increased prospective volunteer inquiries through enhanced community outreach and volunteer recruitment, coordinated fire operations leadership training programs, and coordinated EMS training programs.

Fire-Rescue

In FY 2015, the EMS Transport Reimbursement Program transitioned from in-house to a contract vendor. The semi-smooth transition occurred in October of 2014 and to-date exceeded expectations. The vendor has been operating with strong performance and the FY 2015 revenues have increased over 100%.

As part of an initiative of staff health and safety, during FY 2015, the Professional Services division implemented yearly physical programs and took in initiatives for cancer prevention in the fire service. This will be a large initiative going forward in the fiscal years to come.

FY 2015 Issues

- 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.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> • Develop comprehensive 5-7 year Fire-Rescue strategic plan 	<ul style="list-style-type: none"> • Conducted multiple fire-prevention programs throughout the county
<ul style="list-style-type: none"> • Develop Employee Evaluation Performance Standards 	<ul style="list-style-type: none"> • Increased staffing levels at station 502 to maintain a level of consistency across all four stations utilizing both full and part-time staff
<ul style="list-style-type: none"> • Hire two new Firefighter-Paramedics to round out 24/7 staffing at Fire Station 502 	<ul style="list-style-type: none"> • Procured and placed in service a new multi-vocational rescue-pumper apparatus
<ul style="list-style-type: none"> • Develop firefighter safety and health standards 	<ul style="list-style-type: none"> • Identified and procured new land in Lanexa for future fire station 504
<ul style="list-style-type: none"> • Develop firefighter incident rehabilitation program 	<ul style="list-style-type: none"> • Completed P25 radio assessment
<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Completed mutual and automatic aid agreements with neighboring localities
<ul style="list-style-type: none"> • Develop personnel and positional training standards 	<ul style="list-style-type: none"> • Added part-time Battalion Chief for Volunteer Coordination
<ul style="list-style-type: none"> • Develop new Standard Operating Procedures and Fire-Rescue Guidelines for the entire combination system 	<ul style="list-style-type: none"> • Continued to lower response times by using strategic staffing models

Fire-Rescue

<ul style="list-style-type: none"> • Open a regional public safety training center 	<ul style="list-style-type: none"> • Procured and placed in service a new ALS support unit
<ul style="list-style-type: none"> • Move forward in implementing a new radio system build 	
<ul style="list-style-type: none"> • 	
<ul style="list-style-type: none"> • Complete new apparatus mapping program 	
<ul style="list-style-type: none"> • Complete 1st dispatcher fire-rescue academy 	

Performance Indicators:

Response Time Averages by Arrival Time

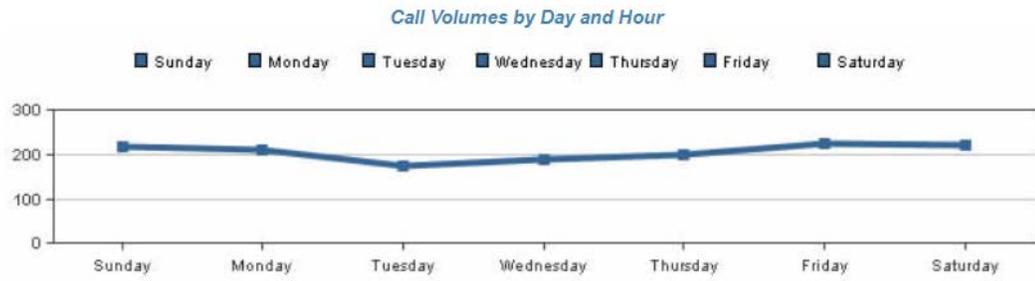
*Arriving in Less Than or Equal to (Results in Minutes)	Total	Service %
0	49	3.4%
1	10	0.7%
2	12	0.8%
3	31	2.1%
4	30	2.1%
5	65	4.5%
6	89	6.1%
7	108	7.4%
8	129	8.9%
9	128	8.8%
10	130	9.0%
11	96	6.6%
12	90	6.2%
Over 12	381	26.3%
Unknown	102	7.0%
Total	1450	100.0%
Average	* 9.6	

Dispatch Time to Unit Arrived Scene Time Fractile Report with Interval Percentages

	TOTAL	0 to 5 minutes	5 to 10 minutes	10 to 15 minutes	15 to 20 minutes	20 to 25 minutes	25 to 30 minutes	30 to 35 minutes	GTE 36 minutes
New Kent County Fire-Rescue	1348	196	574	374	150	38	14	1	1
Interval %		15%	43%	28%	11%	3%	1%	0%	0%

Fire-Rescue

Call Volumes by Day and Hour



Emergency Management & Preparedness Services

Fire and Rescue also coordinates the County emergency management and preparedness services related to all hazards disaster services, special events planning, strategic planning and public education and risk reduction. The Emergency Management and Preparedness Services Division of the Fire-Rescue department works with neighboring local governments, state and federal agencies and voluntary organizations to provide resources and expertise through the four phases of emergency management.

Preparedness

Planning and training are key to effectively dealing with different types of disasters. The Emergency Management division develops and maintains emergency plans as blueprints for response to a variety of scenarios and assists our local housing communities and civic groups in developing localized emergency operations plans.

We also conduct training courses in emergency management, hazardous materials response and search and rescue to prepare local responders to effectively deal with disasters and their aftermath. Exercises and drills conducted across Central Virginia along with our Hampton Roads partners offer opportunities to put these skills into practice in a controlled setting.

To assist citizens in minimizing their risks, this division works with the National Weather Service and school officials to conduct intensive annual public awareness campaigns promoting tornado, hurricane and winter weather safety.

Response

When responding to a crisis, this division expands staffing at our Emergency Operations Center to coordinate the response efforts and provide status reports to the County Administrator and elected officials on existing conditions.

If warranted, the Fire Chief will declare a local emergency. In a major disaster, New Kent County will ask for assistance through the State. The president may issue a disaster declaration that clears the way for federal disaster assistance.

Fire-Rescue

Recovery

After disaster strikes, citizens are anxious to return to their normal lives as quickly as possible. Our division will assist our citizens with a number of basic state and federal financial aid programs that may be available to displaced residents in these areas. Our staff works with Virginia Department of Emergency Management to coordinate and administer these programs.

Mitigation

Emergency management goes beyond helping communities recover from a disaster. Preventive measures now can help mitigate or lessen future losses. Many repairs can incorporate steps that will reduce or eliminate potential damage.

Elevation of structures in flood-prone areas and restricting beachfront development are just a few examples of loss prevention. For homeowners and businesses, flood insurance is an important protection against financial loss.

Our emergency management division works with local businesses and residents to assist them in designing effective, long-range mitigation plans to address hazards specific to their communities.

Major Work Plan initiatives

- Conduct regular drills in the County's Emergency Operations Center to insure operational readiness.
- 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.
- Work towards achieving Emergency Management Accreditation Program (EMAP) accreditation.

Fire-Rescue

Budget Summary: Emergency Management & Preparedness Services

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$0	\$0	\$0	\$73,889	100%
Operating				\$22,750	100%
Capital				\$5,000	100%
Total Expenditures	\$0	\$0	\$0	\$101,639	100%
Personnel Complement					
Full-time				1	
Part-time				1	

Budget Overview

This is the first fiscal year of a dedicated budget specific to emergency management. As the County continues to grow it is imperative to capture the actual expenses and personnel assigned to this division. This budget reflects the salary of the Captain of Emergency Management along with our part-time grants management coordinator.

The Emergency Operations Plan is set to undergo a revision in FY 2016, which includes a realignment of Emergency Support Functions (ESFs), making adjustments to roles and responsibilities given restructuring of participating County departments, developing hazard specific annexes, and inclusion of new planning guidance as a result of large-scale emergencies impacting communities across the country.

The operating budget reflects projects and maintenance service contracts such as our community activation software tools that warn residents in the event of an approaching natural disaster for the purpose of early warning. The capital items in this budget reflect detection and monitoring equipment to help monitor atmosphere during or after a disaster or incident.

The following are FY16 goals and FY15 accomplishments.

FY 2016 Issues

- 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.
- Lack of a dedicated EOC inhibits the training ability as indicated by the recent after-action reports from the Surry Power exercise.

Fire-Rescue

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Complete a comprehensive Threat and Hazard Identification and Risk Assessment 	<ul style="list-style-type: none"> Become a National Weather Service certified StormReady locality
<ul style="list-style-type: none"> Complete a rail emergency specific hazard annex plan for passenger and cargo transport, including Bakken Crude Oil, and other hazardous materials. 	<ul style="list-style-type: none"> Wrote, received, and procured a State Homeland Security Grant for Hurricane Evacuation Support for two Multi-Use Emergency Response Vehicles (MERV)
<ul style="list-style-type: none"> Conduct joint training on active shooter response 	<ul style="list-style-type: none"> Drafted Scope of Work for Request for Proposals for EOC subject matter experts
<ul style="list-style-type: none"> Conduct joint training for Hazardous Materials tactical operations 	<ul style="list-style-type: none"> Drafted a Hazardous Materials Response Annex
<ul style="list-style-type: none"> Send staff to VDEM's Emergency Management Academy 	<ul style="list-style-type: none"> Developed an Ebola response and prevention plan for operational staff
<ul style="list-style-type: none"> Identify, choose, assemble and train the Emergency Response Team for EOC activation training 	<ul style="list-style-type: none"> Drafted a Hurricane Evacuation Lane Reversal Plan
<ul style="list-style-type: none"> Update and upgrade EOC equipment 	<ul style="list-style-type: none"> Participated in Surry Power plant Exercises, one full scale and one table top
<ul style="list-style-type: none"> Identify areas for a dedicated EOC with-in New Kent County 	<ul style="list-style-type: none"> Created a vision or an Emergency Response Team for EOC staffing and training
<ul style="list-style-type: none"> Re-align and Update Emergency Operations plan to reflects a Hybrid ICS/ESF approach 	<ul style="list-style-type: none"> Conducted Tornado and earthquake drills with local schools
<ul style="list-style-type: none"> Complete a State Homeland Security Grant Package for a regional exercise series with James City County 	<ul style="list-style-type: none"> Designed and conducted a dam failure exercise for the New Kent Lake Dam

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

Fire-Rescue

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

- Integration of new P25 700-800 MHz radio system
- RFP for a new CAD system
- Integration of new CAD system
- Begin working on obtaining, creating, transferring, and/or entering the data required for the upgrade to the CAD system, while maintaining the current system.
- Continue the upgrade process of mobile data computers into the identified response vehicles.
- Emergency Medical Dispatch Protocol Program
- Create a level of consistency with our E-911 dispatchers by developing a fire-rescue dispatcher academy addressing specific operational response guidelines.

Fire-Rescue

Budget Summary: Communication Systems-Public Safety

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$34,795	\$26,731	\$0	\$0	0.0%
Operating	210,477	224,262	217,642	\$222,350	2.2%
Capital	164,486	12,960	11,200	\$8,500	-24.1%
Total Expenditures	\$409,758	\$263,953	\$228,842	\$230,850	0.9%
Personnel Complement					
Full-time				0	
Part-time		1	1	0	

Budget Overview

Throughout FY 2015, the Communications and Support Services Division has been working with other County agencies and vendors to identify and collect data that will be integrated into our new Computer Aided Dispatch (CAD) system, Fire Records Management (RMS), and Volunteer Station Administration System (VSAS). Additionally, the division is preparing and working with the P25 Radio System vendor for project implementation. The system is estimated to go “live” May 2016.

FY 2016 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.
- Current CAD Software Company went out of business and sold their product. The current CAD is past life and past support.
- Identify a system manager for the new CAD and P25 Radio system

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> • Implement the new P25 radio system • Award vendor CAD contract 	<ul style="list-style-type: none"> • Upgrade DayPro CAD • Upgrade mobile CAD to DayPro
<ul style="list-style-type: none"> • Implement new CAD 	<ul style="list-style-type: none"> • Procured and installed new Mobile Data Terminals and software in both Sheriff Office units and Fire-Rescue units
<ul style="list-style-type: none"> • Identify and hire a communications director to oversee the day-to-day radio and communications management 	<ul style="list-style-type: none"> • Migrate to Image trend RMS for Fire-Rescue
<ul style="list-style-type: none"> • Conduct comprehensive dispatcher training for fire-rescue 	<ul style="list-style-type: none"> • Migrate to Image Trend e-PCR for fire-rescue

Fire-Rescue

<ul style="list-style-type: none"> Write grant for Emergency Medical Dispatch protocol training and implementation 	<ul style="list-style-type: none"> Continue upgrading MDTs in Sheriff's vehicles and fire-rescue vehicles
	<ul style="list-style-type: none"> Execute Phase 2 of a 700/800 MHz Radio System
	<ul style="list-style-type: none"> Completed comprehensive inventory of all FD communications systems and computers
	<ul style="list-style-type: none"> Next Generation upgrade (N-911) to include video and text messaging to include a phone system upgrade.

Budget Summary: Ambulance & Rescue Services

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	8,433	15,257	\$2,100	\$2,600	23.8%
Capital	-	-			0.0%
Total Expenditures	\$8,433	\$15,257	\$2,100	\$2,600	23.8.%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

Fire-Rescue receives support from the state med flight program providing EMS transport by air on several major traffic accidents.

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	16,902	17,191	16,155	16,155	0.0%
Capital	1,915		-		0.0%
Total Expenditures	\$18,817	\$17,191	\$16,155	\$16,155	0.0%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The General District Court's FY2016 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 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Continue to ensure efficient operation of the General District Court through the support of the daily activities of the Clerk's office. 	<ul style="list-style-type: none"> Ensured efficient operation of the General District Court through the support of the daily activities of the Clerk's office.
<ul style="list-style-type: none"> Continue to maintain accurate and timely court records. 	<ul style="list-style-type: none"> Maintained accurate and timely court records.
<ul style="list-style-type: none"> Continue to maintain an accurate accounting of courts records. 	<ul style="list-style-type: none"> Maintained an accurate accounting of court funds.
<ul style="list-style-type: none"> Continue to provide adequate maintenance, storage and retrieval of court records. 	<ul style="list-style-type: none"> Provided adequate maintenance, storage and retrieval of court records.
<ul style="list-style-type: none"> Continue to ensure that the public will be treated fairly and courteously by court employees. 	<ul style="list-style-type: none"> Ensured that the public was treated fairly and courteously by court employees.

General District Court

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
• Total New Cases Filed	11,585	12,015	11,909	11,317
• Total New Criminal Cases Filed	886	980	887	769
• Total New Traffic Cases Filed	8,108	8,340	8,690	8,382
• Total Civil Cases Filed	2,591	2,695	2,332	2,166
• 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 24 County buildings for a total of approximately 176,735 square feet. In addition, the Grounds Keeping Employees maintain and groom approximately 35 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.

General Services’ responsibilities have continued to grow throughout FY15. With the completion of the Old School renovation, although not currently in use, is under General Service’s maintenance umbrella. This adds an additional 58,335 square feet to the total maintainable space. There has also been acquired an additional 2 acres of property which General Services must maintain.

Budget Summary: Buildings & Grounds

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$299,612	\$310,674	\$319,876	\$350,979	9.7%
Operating	393,232	464,694	471,139	476,499	1.1%
Capital	500	500	500	7,500	1400.0%
Total Expenditures	\$693,344	\$775,868	\$791,515	\$834,978	5.5%
Personnel Complement					
Full-time	9	8	8	8	
Part-time					

General Services

Budget Highlights:

General Services will continue to be guided by Quality, Cost and Delivery as the main goals. 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.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Continue 100% uptime 	<ul style="list-style-type: none"> Continue to update lighting to LED
<ul style="list-style-type: none"> Continue Work Order system 	<ul style="list-style-type: none"> Replace roof, soffit & fascia on Animal Shelter
<ul style="list-style-type: none"> Continue to replace light fixtures with more efficient LED lighting 	<ul style="list-style-type: none"> Renovate Judges' chambers.
<ul style="list-style-type: none"> Seal asphalt & restripe in selected parking areas 	<ul style="list-style-type: none"> Restored and painted exterior front doors of the Courthouse.
<ul style="list-style-type: none"> All positions filled 	<ul style="list-style-type: none"> Handled the replacement of the roof on the Administrative Building.
	<ul style="list-style-type: none"> Handled the renovation of the Boardroom dais.

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
<ul style="list-style-type: none"> Square footage Managed 	112.69	118.4	131,465	176,735
<ul style="list-style-type: none"> Number of facilities 	13	14	19	24
<ul style="list-style-type: none"> Number of work-orders processed and completed since 2009 	FY12-357	FY13-731		3,668
<ul style="list-style-type: none"> Work Order System began in Fall 2009 				
Number of Facilities at which green space is maintained	13	14	14	17
Number of Acres of green space maintained	31.15	33	33	35

General Services

Budget Summary: Refuse Collection

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$307,230	\$306,960	\$361,909	\$314,820	-13.0%
Operating	418,982	302,379	338,874	340,474	0.5%
Capital	1,960	333	15,500	8,500	-45.2%
Total Expenditures	\$728,172	\$609,672	\$716,283	\$663,794	-7.3%
Personnel Complement					
Full-time	2	2	2	2	
Part-time	16	16	16	16	

Budget Highlights:

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.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Continue 100% uptime 	<ul style="list-style-type: none"> Achieved 100% uptime
<ul style="list-style-type: none"> Continue Growth of Recycling 	<ul style="list-style-type: none"> Recycling continued to grow
<ul style="list-style-type: none"> Continue brush management 	<ul style="list-style-type: none"> Successfully operated brush disposal
<ul style="list-style-type: none"> Explore more cost efficient way to deal with w/electronic & appliance recycling 	<ul style="list-style-type: none"> Successfully transitioned to new vendors contracted by CVWMA
<ul style="list-style-type: none"> All positions filled 	<ul style="list-style-type: none"> Continued to meet the challenges of a growing community.

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY14 Actual	FY15 Actual
Total tons of Municipal Waste	5,803 tons	6,134 tons	5,562 tons	5,580 tons
New Kent ranks 9 th by population, but 2 nd in Recycling Revues	\$61,969	\$68,728	\$58,420	\$51,759

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$103,931	\$147,392	\$149,103	\$152,988	2.6%
Operating	20,342	18,671	39,144	44,197	12.9%
Capital	-	-	-	-	0.0%
Total Expenditures	\$124,273	\$166,063	\$188,247	\$197,185	4.7%
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 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Develop and implement an effective Performance Review document and process that ensures that all employees receive annual feedback 	<ul style="list-style-type: none"> With oversight of Employee Wellness Committee, established Employee of the Month Award to recognize employees for outstanding service to the County, its residents and visitors
<ul style="list-style-type: none"> Develop Benefit Strategy that better controls costs for county and employees on a long term basis, minimizing loss of benefits to employees Manage day to day benefit tasks in house Provide more effective benefit enrollment and improve communication so that employees understand and value benefit choices 	<ul style="list-style-type: none"> Established Service Award gifts and price points
<ul style="list-style-type: none"> Review and revise as necessary Human Resources Policies and practices. Communicate changes. 	<ul style="list-style-type: none"> Improved and standardized interview process to provide screened candidates to managers,

Human Resources

	<p>utilize behavioral interview questions and techniques.</p> <ul style="list-style-type: none"> Revised Annual Leave Policy regarding use of accrued leave for new employees to improve consistent, fair treatment. Consistent preemployment background check and dmV results pre job offer
<ul style="list-style-type: none"> Document and clarify pay practices. Improve efficiency and accuracy of time documentation. 	<ul style="list-style-type: none"> Improved employment process and documentation with review of job descriptions, standard job offer letter, meeting with employees post offer/pre-employment
<ul style="list-style-type: none"> Expand employee training and educational activities to provide information that is valued as well as increased contact between employees 	<ul style="list-style-type: none"> Worked with individual departments to improve selection and onboarding process

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Estimated
Number of employment opportunities advertised utilizing electronic submission process	18	36	48	45
Number of electronic employment submissions processed	1400	690	800	1800

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-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 28 Windows servers in addition to the servers which handle the County's telecommunications. Our virtual environment now hosts 24 of our active servers. The department maintains an Active Directory based domain (with LDAP integration), serving approximately 300 users and 250 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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$208,274	\$223,929	\$375,030	\$371,191	-1.0%
Operating	148,382	130,536	149,442	161,490	8.1%
Capital	6,838		-	19,000	100.0%
Total Expenditures	\$363,494	\$354,465	\$524,472	\$551,681	5.2%
Personnel Complement					
Full-time	3	3	4	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 are also requesting a GIS upgrade project, which would enable us to utilize the latest technologies. We are also requesting additional funds to upgrade our connection to the Internet. We have changed the licensing model for our backup solution which will reduce those operating costs. Adding a separate virtual environment for law enforcement has increased our maintenance costs.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Upgrade Internet circuit. 	<ul style="list-style-type: none"> Upgraded our storage in Administration.
<ul style="list-style-type: none"> Upgrade GIS software and mapping services. 	<ul style="list-style-type: none"> Installed separate virtual environment in Sheriff's office.
<ul style="list-style-type: none"> Replace physical hosts in Sheriff's office and upgrade to latest version of virtual software. 	<ul style="list-style-type: none"> Upgraded our physical hosts and our virtual environment software.
<ul style="list-style-type: none"> Evaluate remote site connectivity. 	<ul style="list-style-type: none"> Deploying new anti-malware product.
	<ul style="list-style-type: none"> Upgrade power protection in data center.

Information Technology

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Provide Backups to Major Systems	~240	~260	~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, and will be training a new Deputy Clerk. (Mrs. Clark retires in March, 2015.) 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 5th Wednesday if such a day falls during the month, the second Wednesday afternoon of each month (coordinating with Charles City County J&DR Court schedule) and mediation services once a month. The Court works in conjunction with the New Kent County Sheriff’s Office, Virginia State Police, Court Services Unit, Community Connections, CCC Adult Probation Program, Peaceful Pathways Mediation Services, Department of Social Services, Division of Child Support Enforcement, Quinn Rivers, New Kent/Henrico Mental Health, the Victim-Witness Program, and the Commonwealth Attorney’s Office.

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

New Kent Juvenile and Domestic Relations Court had 993 “filed” cases on the docket for 2013, pursuant to the Commonwealth of Virginia Caseload Statistics of the District Courts.

Juvenile & Domestic Court

Budget Summary:

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$ -	\$-	\$ -	\$ -	0.0%
Operating	5,505	5,932	6,625	7,000	5.7%
Capital	-	-	-	-	0.0%
Total Expenditures	\$5,505	\$5,932	\$6,625	\$7,000	5.7%
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 2014. The J&DR Court has continued to operate well within the budget of \$6,625 provided by New Kent County, but will require additional funds in the areas of cell phone and dues.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> To continue to provide excellent customer service to the citizens of New Kent County in compliance with the Code of Virginia and the Supreme Court of Virginia. 	<ul style="list-style-type: none"> Compliant with APA audit.
<ul style="list-style-type: none"> The Supreme Court will be providing an imaging system for New Kent J&DR, compliance with imaging and imaging policy. 	<ul style="list-style-type: none"> The Clerk completed 30 hours over minimum requirement for CLE.
<ul style="list-style-type: none"> Continue compliance with CLE requirement. 	<ul style="list-style-type: none"> Continued compliance with legislative updates.
<ul style="list-style-type: none"> Continue compliance with all legislative updates and APA audit. 	<ul style="list-style-type: none">
<ul style="list-style-type: none"> Continued training of wage employee. Hire and train new Deputy Clerk 	<ul style="list-style-type: none">

Juvenile & Domestic Court

Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
New Cases in New Kent J&DR Court	1,105	1,198	1,087	993
Hearings Held in New Kent J&DR Court	2,144	2,649	2,350	2,242
Cases Concluded in New Kent J&DR Court	1,021	1,241	1,066	960

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 9th Judicial District, currently receives its magistrate services in person at the office located inside the Henrico Regional Jail – East facility in Barhamsville or via telephone, fax and the videoconferencing system located in one of several sites located throughout the 9th Judicial District or, at times, anywhere within Region 6.

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	291	350	400	446	11.5%
Capital	-	742	746	745	-0.1%
Total Expenditures	\$291	\$1,092	\$1,146	\$1,191	3.9%
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 20 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, Wahran Nature Trails, 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. There is a conceptual plan for Pine Fork Park with Master Plan completion scheduled for FY15.



Parks and Recreation schedules programs for the facilities listed, in addition to scheduling non-instructional hours of the school gymnasiums for community use. Parks and Recreation also coordinates a Co-sponsored and Affiliate Group program for organizations who seek partnership with the County for facility use and programs.

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$156,916	\$188,315	\$189,579	\$202,394	6.8%
Operating	31,149	35,170	38,155	38,155	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$188,065	\$223,485	\$227,734	\$240,549	5.6%
Personnel Complement					
Full-time	2	2	2	3	
Part-time	1	1	1	0	

Budget Highlights:

Parks and Recreation continued to collect revenue through the online program for FY14 totaling \$171,878.62 (60%). Parks and Recreation continued to utilize social media and updates with the County website in FY14 in partnership with Administration and IT. Parks and Recreation continued traditional program publicity in conjunction with the “Inside New Kent” three times in FY14. This provided a cost savings to the County combining the two publications. 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 2016 Goals	Fiscal Year 2014 Accomplishments
Continue to produce a County publication 3 times a year to reflect Parks and Recreation events as well as County news	Produced “Inside New Kent,” County publication and Activity Guide three times in FY14.
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 by Department shadowing and visiting other agencies.	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. Implemented volunteer retention efforts.
To maintain or increase opportunity and outlet for citizen input through Commission meetings, other public forums and events.	Administrative Assistant upgraded to full time increasing customer satisfaction, daily transactions and reports.

Parks & Recreation

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
• Number of online registration transactions	1,315	1,772	2,015	2,262
• Average number of CEUs per FTE	1.5	1.8	1.2	1.3
• Number of Volunteer Hours - Programs	1,656	1,720	2708	2,825
• Number of Volunteer Hours – Parks/Facilities	200	234	196	225

Parks & Recreation

Budget Summary: P&R Programs

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$134,925	\$129,034	\$180,766	\$194,426	7.6%
Operating	109,335	121,676	120,840	123,840	2.5%
Capital	-	-	-	-	0.0%
Total Expenditures	\$244,260	\$250,710	\$301,606	\$318,266	5.5%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	19	19	16	16	

Budget Highlights:

Participation either maintained or increased in youth sports and youth programming. Participation in sports camps increased as well as enrichment programs partnering with BCTS. Senior adult programs experienced an increase in participation in FY14. This is supported by volunteer retention. 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 2016 Goals	Fiscal Year 2014 Accomplishments
Provide a community event that celebrates and recognizes 15 years of NKPR (2000-2015)	Sports scholarships were awarded to individuals in six different sports/athletic programs
Increase content area training for part time and seasonal employees by at least 4 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 90 users responded to the Annual Parks and Recreation survey in April 2014
Document implementation of park maintenance standards	Increased quality and maintenance of athletic fields and parks including upgraded turf
Research trends and development of senior adult programs to meet the needs of County residents 55+	The FY14 Program Revenue collected offset the majority of the 71500 operating budget

Parks & Recreation

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
• Program Revenue	\$261,889	\$274,778	\$263,509	\$288,097
• Number of programs offered	148	160	166	165
• Program Cancellation rate	10%	11%	11%	12%
• Number of co-sponsored/or affiliate groups	11	11	9	9
• Number of sports scholarships awarded	8	19	20	32
• Before School Participants (2 sites)/wk	26	24	26	24
• After School Participants (2 sites)/wk	27	30	27	34
• Before/After School Participants (2 sites)/wk	24	26	30	48
• Summer Camp Participants – GWES/wk*	40	(Jr) 36	(Jr) 32	(Jr) 60
• Summer Camp Participants - NKES/wk*	23	(Sr) 32	(Sr) 40	(Sr) 67

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. Two hourly Assistant Registrars are available when additional help is required especially during elections and importing voter credit after elections.

The General Registrar, Assistant Registrar(s) and Electoral Board members work closely with the Virginia Department of Elections (ELECT) which is operated by the State Board of Elections (SBE) (after July 1, 2014); elected and appointed officials, other voter registration and election officials and other County departments and ALL voters / citizens of and around the Commonwealth. For example, the General Registrar and Electoral Board work with SBE and ELECT to administer laws on candidate qualifying requirements and campaign finance. The General Registrar also works with the County Attorney to help ensure that the County's voter registration, absentee and Election Day procedures continue to fully comply with the federal Voting Rights Act and other applicable laws.

The General Registrar and Assistant Registrar(s) provide all voter registration services, staff, and monitor security of the Voter Registration Office in New Kent's Health & Human Service Building suite 400 (which now 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 pollbooks used in elections, enter "voting credit" from the pollbooks, take pictures for Voter Photo I.D.'s for any person requiring a Voter Photo I.D. for Voting purposes only. The voter does not have to be a resident of the county, but need to be registered to vote, 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 (for each election during the year); 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 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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY14 - FY13
Personnel	\$158,110	\$163,727	\$155,336	\$164,450	5.9%
Operating	33,808	23,735	28,581	28,852	0.9%
Capital	-	-	5,000.		-100.0%
Total Expenditures	\$191,918	\$187,462	\$188,917	\$193,302	2.3%
Personnel Complement					
Full-time	2	2	2	2	2
Part-time	2	2	2	2	2

Budget Highlights:

Two elections are scheduled for FY15. The County has experienced a substantial increase in voter registration. Increase demands in the office required another part-time assistant registrar to be hired. When the population in the County reaches 20,000, another full time assistant may be required according to statistics.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Facilitate November 2015 Local election as well as March 2016 Presidential, primary and November general election. 	<ul style="list-style-type: none"> Coordinated two scheduled elections and a Statewide Recount for the Attorney General Office.
<ul style="list-style-type: none"> Report election results in accordance with State requirements 	<ul style="list-style-type: none"> 7th Congressional District Special Election held for the unexpired term for House of Delegates. Representative Eric Cantor left Office in August 2014.
<ul style="list-style-type: none"> Attend State mandated training. Attend VREO classes for Chief Assistant registrar, if offered; VREO refresher course for General Registrar, if offered. Attend annual meeting before Presidential Election. 	<ul style="list-style-type: none"> Attended State training, NVRA Agency Training attended by General Registrar and Chief Assistant in Hampton, VA. VERO classes were not offered for Chief Assistant to complete her certification.
<ul style="list-style-type: none"> Purchase backup voting equipment. Prepare for limited office space for this election. May need to rearrange space to accommodate office in-person absentee. 	<ul style="list-style-type: none"> Success with increased in voter registrations, on line registrations and in person registration and Voter Photo ID request from persons having no valid picture ID for voting purposes.

Voter Registration & Elections

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
• Elections (* include recount)	1	4	*3	2
• Absentee Ballots	243	182	847	324

Budget Summary: Electoral Board

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16 - FY15
Personnel	\$6,406	\$6,474	\$6,668	\$6,801	2.0%
Operating	1,235	1,441	1,700	1,700	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$7,709	\$8,093	\$8,368	\$8,501	1.6%
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 20,000 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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$1,941,910	\$2,085,465	\$2,142,651	\$2,199,793	2.7%
Operating	311,719	336,055	314,742	297,817	-5.4%
Capital	-	4,820	4,900	5,200	6.1%
Total Expenditures	\$2,253,629	\$2,426,340	\$2,462,293	\$2,502,810	1.6%
Personnel Complement					
Full-time	25	26	27	27	
Part-time	6	6	8	7	

Budget Highlights:

In FY15, the Sheriff's Office received the MADD Award for DUI enforcement. The Sheriff's Office also hosted a Lawful Employment class, and hosted a Legislative meeting for the State Sheriffs. The Sheriff's Office hosted NEMS Training and Fire Instructor Training Classes.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Maintain a safe community in a County that continues to grow in terms of population 	<ul style="list-style-type: none"> Received MADD Award for DUI Enforcement (two deputies) Hosted a NEMS and Fire Instructor Class Hosted Three Child Safety Seat classes Hosted One Child Safety Seat Renewal Class
<ul style="list-style-type: none"> Hire and retain skilled professionals 	<ul style="list-style-type: none"> Patrol Division received 1st place in the state Law Enforcement Challenge 11-25 officers 3rd place in the National Law Enforcement Challenge 11-25 officers Distracted Driving Award from Va. Chiefs of Police National Law Enforcement Challenge Award in Commercial Enforcement
<ul style="list-style-type: none"> Accountability and responsible expenditure of taxpayer dollars 	<ul style="list-style-type: none"> Child Passenger Safety Community Outreach – Recognition from LifeNet for organ donation referrals

Sheriff's Office

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Total Summons to include DUI Arrests	3447	3257	3521	2547
Motor vehicle fatalities	5	5	2	5
Child Safety Seat Training re-certification	16	14	8	7

- Note difference in FY13 and FY14 for total summons is that in FY13 we had a grant for commercial vehicle enforcement that allowed more patrol deputies on the road to target violators.

Sheriff's Office

Budget Summary: Confinement of Prisoners

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	948,640	645,252	806,000	826,000	2.5%
Capital	-	-	-	-	0.0%
Total Expenditures	\$948,640	\$645,252	\$806,000	\$826,000	2.5%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

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

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> To maintain a safe community and ensuring that prisoners are housed in the facility until trial or bond hearings 	<ul style="list-style-type: none"> Video Pretrial Services
<ul style="list-style-type: none"> To continue to maintain a good working relationship with Henrico County Jail East personnel 	<ul style="list-style-type: none"> Monthly review of trustee status to be used inside facility to reduce jail operation cost

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Jail Invoices	672,385	733,880	934,255	622,475

*Error on Henrico Jail for invoicing for FY14 resulted in us obtaining a credit on our account.

Sheriff's Office

Budget Summary: Courts

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$495,787	\$531,182	\$540,766	\$508,558	-6.0%
Operating	40,407	39,396	54,059	54,657	1.1%
Capital	-	-	250	250	0.0%
Total Expenditures	\$536,194	\$570,578	\$595,075	\$563,465	-5.3%
Personnel Complement					
Full-time	3	5	5	6	
Part-time	8	7	8	8	

Budget Highlights:

In FY 15, 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 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> To maintain security of the courthouse through screening of individuals entering the building 	<ul style="list-style-type: none"> The Court deputies screened approximately 31,769 people
<ul style="list-style-type: none"> Provide security for three courtrooms, Circuit, General District and Juvenile Courts and other meetings at the courthouse and administrative building 	<ul style="list-style-type: none"> Court deputies have provided security at the School Board Meetings and Board of Supervisor Meetings We have had several high profile cases in courts We have initiated the use of video conferencing for inmate pre-trial conferences
<ul style="list-style-type: none"> Civil Process deputies serve criminal and civil papers 	

Sheriff's Office

Performance Indicators:

Service	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Subpoenas Received	1,716	2018	1924	1722
Jury Summons Received	553	432	491	408
Criminal Warrants	1,283	1342	1419	1189
Levies	42	43	50	64
Other Civil Process Received	5,793	6029	6108	5442

Sheriff's Office

Budget Summary: Emergency 911 Dispatch

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$457,674	\$477,792	\$507,796	\$554,180	9.1%
Operating	64,727	54,331	70,713	64,480	-8.8%
Capital	1,223	846	1,100	6,300	472.7%
Total Expenditures	\$523,624	\$532,969	\$579,609	\$624,960	7.8%
Personnel Complement					
Full-time	9	10	9	9	
Part-time	3	7	8	3	

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"> To continue quality training and certifications off our communications officers 	<ul style="list-style-type: none"> The center completed the training of several newly assigned part time communications officers
<ul style="list-style-type: none"> To maintain all re-certifications and training. 	<ul style="list-style-type: none"> The Agency's NCIC/VCIN instructors received and satisfactorily completed annual re-certifications
<ul style="list-style-type: none"> To maintain certifications and to enhance the training of communication officers 	<ul style="list-style-type: none"> The Agency's NCIC/VCIN instructors held several training classes certifying communications officers from the various offices in the region
<ul style="list-style-type: none"> Grant to upgrade E911 Phone System to be in compliance with the Federal 2015 mandate 	<ul style="list-style-type: none"> 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.

Sheriff's Office

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Calls for Service	34,079	50,079	39,972	35,748
Telephone calls into the center	91,218	95,495	86,919	74,103
Wireless 911calls	4,325	3,886	3881	3351
STARS contacts	1253	1253	1433	1315

Sheriff's Office

Budget Summary: Animal Control

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$202,181	\$225,635	\$215,063	\$209,311	-2.7%
Operating	30,404	31,083	41,472	39,972	-3.6%
Capital	-	-	-	-	0.0%
Total Expenditures	\$232,585	\$256,718	\$256,535	\$249,283	-2.8%
Personnel Complement					
Full-time	3	3	3	4	
Part-time	1	1	1	1	

Budget Highlights:

In FY15, we continued to hold a rabies clinic for dogs and cats at the New Kent County Courthouse. We continue to work on our pound in order to accommodate the dogs and cats we take in.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> To provide safe/secure housing for the animals that are taken in as strays or surrender to the pound 	<ul style="list-style-type: none"> State Vet advised that the pound had no findings of insufficiencies
<ul style="list-style-type: none"> To hold more adoption events so that the number of animals euthanized is at a minimum 	<ul style="list-style-type: none"> 108 animals were adopted out
<ul style="list-style-type: none"> To continue to educate the public about the importance of spaying and neutering and vaccinations 	<ul style="list-style-type: none"> Rabies vaccination clinic was held in January with approximately 412 animals vaccinated
<ul style="list-style-type: none"> To enforce laws related to Animal Control and provide service to the citizens of the County as it relates to domestic animals 	<ul style="list-style-type: none"> Held mobile adoption events in the county and outside the county
<ul style="list-style-type: none"> Moving towards building a new animal pound 	<ul style="list-style-type: none"> Adoptable animals are being posted on the New Kent County Website We continue to have conversations with consultants regarding planning for the new pound.

Sheriff's Office

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Dogs and cats taken in to pound	559	388	349	293
Dogs and cats reclaimed by owner	108	99	100	91
Dogs and cats adopted out	236	200	154	108
Dogs and cats euthanized	94	23	8	15

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$293,441	\$294,883	\$308,734	\$336,729	9.1%
Operating	67,760	74,830	70,081	60,404	-13.8%
Capital	-	-	-	-	0.0%
Total Expenditures	\$361,201	\$369,713	\$378,815	\$397,133	4.8%
Personnel Complement					
Full-time	5	5	5	5	
Part-time					

Budget Highlights:

Norma C. Holmes has now been the Treasurer for three 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 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Maintain a high collection rate for Real-Estate of 97% 	<ul style="list-style-type: none"> Mailed Tax bills out by Sept 1 2013 and delinquent bills by Jan 5 2015
<ul style="list-style-type: none"> Maintain a high collection rate for Personal Property of 94% 	<ul style="list-style-type: none"> Increasing collections for Administrative Fees and DMV Fees by posting DMV stops on a monthly basis
<ul style="list-style-type: none"> Work with our new attorney on delinquent collections 	<ul style="list-style-type: none"> Audit will no issues
<ul style="list-style-type: none"> Continue to create and implement internal controls 	<ul style="list-style-type: none"> Bank Reconciliation completed in a timely manner each month
<ul style="list-style-type: none"> Continue to provide a high level of customer service not only to citizens but others in internal departments 	<ul style="list-style-type: none"> Met budgeted collections for real-estate and personal property

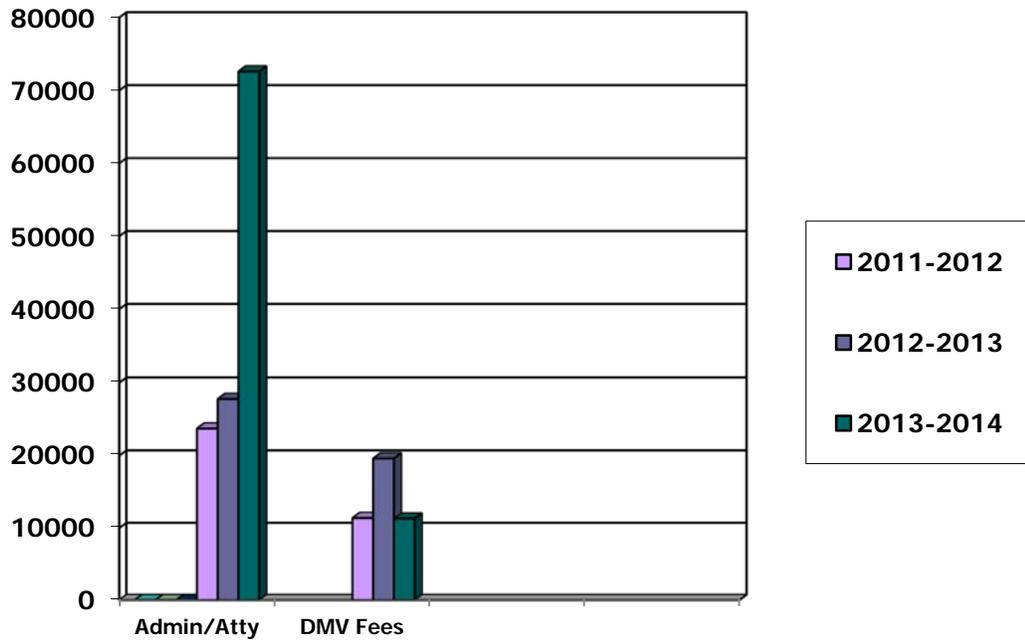
Performance Indicators:

Treasurer

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
Taxable Parcels	17774	18767	18688	18677
Land Parcels Maintained for Mortgage Co	3404	4049	4127	4187
Real – Estate Abatements	543	148	1292	63
Real-Estate tax bills processed	12345	14480	14111	13999
Personal Property Address Changes	1110	1000	500	1200
Parcels in land use program	270	443	355	465
Personal Property in relief	6	17584	18021	17606
Personal Property items	28452	30957	31332	32094
Personal Property tax bills processed	25713	31362	29150	33500
Personal Property address changes/updates	402	400	413	423
Personal property abatements	427	377	377	447
Dog Licensee sold	2891	3650	3255	3300
Dog license notices	1250	3550	3672	3520
Rabies Sent to other localities	1350	1390	1300	1250
Acct Debt Set Off on filed claims	2989	3741	3382	0
Parcels in Judicial Sale	0	0	0	0
Liens Issued (Bank wage & 3 rd Party)	0	0	0	
Delinquent Notices Real-Estate & Personal Property	3256	5734	5945	5850
DMV Stops issued	3000	3050	3552	3400
Pay plans for Real Estate	130	85	80	95
Vehicle Decals Issued	2483	2524	1954	2048
Utility Bills collected	7800	13200	14880	15624
Building Permits Processed	1428	1323	1367	1410
BPOL Collections	1428	1015	983	1011
Parks & Rec fees processed	3089	8100	9200	9300
Estimated Tax accounts	235	180	160	180
Estimated Tax payments	949	575	643	625
Number of checks/ Ach issued	12502	14000	14120	14130
Returned Checks	120	87	90	78
Bankruptcy Claims filed	44	37	31	37

Treasurer

The chart below shows collection details for administrative fees and DMV stop fees. Administrative fees are received from processing return checks and filing proof of claims on bankruptcies. We also collect an administrative fee when we receive and post funds received from the Virginia Department of Taxation when processing set-off-debt accounts. DMV fees are received when posting payments to accounts that have been submitted to DMV due to delinquency. We have also collected over \$200,000 in taxes using our new Attorney this will decrease some of the fees but collect more taxes.



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 17 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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$767,228	\$772,879	\$911,550	\$982,688	7.8%
Operating	115,495	132,635	144,495	140,108	-3.0%
Programs	163,214	164,751	255,791	341,048	33.3%
Capital	-	23,566	23,000	26,000	13.0%
Total Expenditures	\$1,045,937	\$1,093,831	\$1,334,836	\$1,489,844	11.6%
Personnel Complement					
Full-time	17	16	15	16	
Part-time	1	1	2	3	

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 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Continue to pursue the Commissioners goal of Eligibility Modernization making sure all employees are properly trained and able to utilize all eligibility computer programs effectively. 	<ul style="list-style-type: none"> Created an Employment Opportunity Board in the lobby of DSS for all community members. Job listings are updated weekly for New Kent/West Point area, James City and Henrico/Richmond. Rideshare and commuter information is also available. Reached out to all New Kent businesses to elicit job opening information. Upcoming community events are also listed on the board.
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Became one of the first DSS agencies in the state to implement Phase II of the Eligibility Modernization Project from the State DSS office by moving all ABD/LTC applications into the VaCMS.
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Continued 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.
<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Continued work with the 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.
<ul style="list-style-type: none"> Re-organize the Eligibility Unit to streamline both the application and ongoing process for Benefit Programs. Maximize the skill set for all employees. 	<ul style="list-style-type: none"> Organized a School Supply drive for local children. Provided a back pack, complete school supplies for 6 families.

Social Services

Performance Indicators:

Benefit Programs and Service Programs	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual
*SNAP – Participation Rate	71.90%	82.14%	70.17%	73.47%
SNAP – Number of Cases	508	546	522	595
TANF – Number of Cases	41	51	55	53
Energy Assistance - Applications	184**	378***	180***	267***
Emergency Assistance - Applications				120
Medicaid – Number of Cases	629	665	708	717
Child Protective Services – Family Assessments	67	35	45	34
Child Protective Services - Investigations	29	15	6	10
Adult Protective Services – Reports received	15	45	23	35
Adoptions	2	0	1	0

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

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

**Does not include Cooling Assistance.

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

Children's Services Act

Department Overview

The Office of Children Services carries out the services available through the Children 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 Director 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 Children 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.

Children's Services Act

Budget Summary:

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$65,825	\$101,490	\$117,751	\$149,125	26.6%
Operating	28,684	11,510	14,019	13,544	-3.4%
Programs	800,259	891,052	1,583,978	1,582,771	-0.1%
Capital	-	-	-	-	0.0%
Total Expenditures	\$894,768	\$1,004,052	\$1,715,748	\$1,745,440	1.7%
Personnel Complement					
Full-time	2	2	2	2	
Part-time					

Budget Highlights:

CSA budgeting is always a challenge to predict due to client fluctuation within any given fiscal year. Annual expenditures depends upon client referrals and needs. For example, during fiscal year 2014, 29 clients were served with over 55 different services ranging from community based mentoring to acute residential care. Cost for each service varies greatly. Expenditures trended higher for this budget cycle due to the increased number of children served. Even though expenditures increased, data shows the child serving agencies are doing a better job of providing community based services

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> To provide quality services to eligible CSA clients in a cost effective manner. 	<ul style="list-style-type: none"> Gross expenditures did not exceed one million dollars: Expenditures have consistently remained under the above-mentioned amount since fiscal year 2010.
<ul style="list-style-type: none"> To utilize alternative funding sources (e.g. Medicaid, Supplemental Security Income, and/or Title IV-E) in lieu of CSA funds. 	<ul style="list-style-type: none"> Gross expenditures increased this fiscal year from the previous year, but the average cost per child decreased.
<ul style="list-style-type: none"> To monitor partnerships with service providers as it pertains to serving at-risk youths and families in an effective manner. 	<ul style="list-style-type: none"> Community based services increased this fiscal year with a better match rate than residential services. Medicaid service providers were utilized more frequently saving the county funds.

Children's Services Act

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Gross expenditures	\$927,002	\$638,269	\$793,527	\$881,478
Local match for the above-mentioned expenditures	\$380,333	\$283,408	\$347,736	\$387,166
Medicaid expenditures	\$286,235	\$42,102	\$157,574	\$166,336
Medicaid-local share for the above-mentioned expenditures	\$50,767	\$11,391	\$36,154	\$38,164
Average expenditures per child	\$26,486	\$33,593	\$37,787	\$30,396
Number of children served	35	19	21	29

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$40,480	\$41,872	\$46,699	\$47,298	1.3%
Operating	55,629	87,772	-	-	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$96,109	\$129,644	\$46,699	\$47,298	1.3%
Personnel Complement					
Full-time	1	1	1	1	
Part-time					

Budget Highlights:

In FY14, 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 2016 Goals	Fiscal Year 2014 Accomplishments
<ul style="list-style-type: none"> Update Mapping System in 911 Center 	<ul style="list-style-type: none"> Received Wireless 911 grant to pay for wireless bundle/PSAP services with current extension
<ul style="list-style-type: none"> Update CAD software (Still in this Process) 	<ul style="list-style-type: none"> Received grant for educational training
	<ul style="list-style-type: none">

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Wireless Calls	4325	3886	3881	3351

Airport

Department Overview

New Kent County Airport provides a transportation hub for the business and recreational aviation population. Additionally, it supports economic development within New Kent County as well as surrounding communities. The services provided include runway and taxiway systems for arrivals and departures, hangar concessions, flight training and fueling concessions. The airport also supports operations of law enforcement agencies, military, state and federal forestry and wildlife agencies as well as local agricultural aerial spraying and seeding. New Kent Aviation provides flight instruction, aircraft rental, aircraft maintenance, and aerial tours. They support four training airplanes and a full motion advanced flight simulator with a staff of two instructors and one full time director of maintenance. 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 ultra-lights to 10-passenger turboprops and small business jets typically arriving as charters for local business and attractions.

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 leverage 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 and promotional grants. Maintaining compliance with Disadvantaged Business Enterprise programs and compliance with all environmental regulations is mandatory along with protection of federal and state grant assurances.

A comprehensive Airport Security Plan has recently been implemented with the assistance of the DOAV and a third party consultant at no expense to the County. The Department of Environmental Quality, DEQ, has reevaluated compliance requirements of the annual Industrial Storm-Water General Permit. Quarterly inspections and semiannual collection and sampling of six onsite outfalls after a significant rain event will be achieved in-house. The required certified lab testing and recording was accomplished utilizing the HRSD lab with the assistance of the NKC WWTP staff and HRSD courier. This negated the need of a third party consultant and minimized expenditure fees.

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 are generated from aviation user fees such as aviation fuel taxes and commercial ticket sale 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 by federal grants when federal funds become available.



Airport

Budget Summary:

Description	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$103,035	\$105,967	\$106,512	\$94,386	-11.4%
Operating	115,870	106,083	125,103	121,805	-2.6%
Debt Service	19,466	19,466	-	-	0.0%
Capital (Major)	560,655	436,965	1,518,334	257,000	-83.1%
Total Expenditures	\$799,026	\$668,481	\$1,749,949	\$473,191	-73.0%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	4	4	3	2	

Budget Highlights:

In FY' 15 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. A comprehensive Airport Security Plan was implemented early in FY' 15.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Complete Taxiway Design/Construction 	<ul style="list-style-type: none"> Completed Obstruction Removal Project
<ul style="list-style-type: none"> Complete Perimeter Fencing 	<ul style="list-style-type: none"> Completed AWOS III Project
<ul style="list-style-type: none"> Repopulate West T-Hangars 	<ul style="list-style-type: none"> Finalize DEQ SWPPP Requirements

Performance Indicators:

Usage	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Gallons Sold	25,724	23,429	19,258	16,145

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	FY13 Actual Exp.	FY14 Actual Exp.	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	-	-	-	-	0.0%
Capital	122,538	187,656	124,200	101,190	-18.5%
Total Expenditures	\$122,538	\$187,656	\$124,200	\$101,190	-18.5%
Personnel Compliment					
Full-time					
Part-time					

Computer Replacements-By Department:

Department	FY16 Budget
Building Inspections	7,500
County Attorney	\$4,400
Environmental	11,000
Fire-Rescue	9,890
General Service (B&G)	5,000
Human Resources	3,000
Parks & Recreation	5,200
Planning	5,000
Radio Equipment-MDT	20,000
Registrar	2,000
Receptionist/Switchboard	2,500
Sheriff	13,200
Treasurer	12,500
Total	\$101,190

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY15 Adopted	FY 16 Agency Request	FY16 Adopted	%	Incr/(Decr)	Mission / Justification
		FY 2013	FY 2014						
AGENCY DONATIONS									
BAY TRANSIT	053100-5601	\$ 52,582	\$ 52,582	\$ 52,582	\$ 54,919	\$ 52,582	0.0%		PROVIDES QUALITY PUBLIC TRANSPORTATION SERVICES FOR NEW KENT RESIDENTS OF ALL AGES AND FOR ALL REASONS.
QUIN RIVER AGENCY	053100-5605	22,500	22,500	22,500	25,000	22,500	0.0%		STRENGTHEN INDIVIDUAL, FAMILY AND COMMUNITY DEVELOPMENT
CAPITAL REGION WORKFORCE PARTNERSHIP	053100-5607	5,000	5,000	5,000	3,885	3,885	-22.3%		PROMOTES A COMPREHENSIVE WORKFORCE DELIVERY SYSTEM THAT OFFERS EMPLOYMENT AND TRAINING SERVICES JOB SEEKERS AND BUSINESSES.
THE 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	98,804	83,467	-1.3%		
AREA AGENCY ON AGENCY									
CAPITAL AREA AGENCY ON AGING	053050-5609	4,083	4,083	4,083	4,083	4,083	0.0%		TO EMPOWER SENIORS TO LIVE WITH DIGNITY AND CHOICE TO PROMOTE AN IMPROVED QUALITY OF LIFE
TOTAL		4,083	4,083	4,083	4,083	4,083	0.0%		
CHAPTER 10 BOARD									
HENRICO AREA MENTAL HEALTH & DEVELOPMENTAL SERVICES	052050-5620	97,645	97,645	100,574	100,574	100,574	0.0%		PROVIDES MENTAL HEALTH SERVICES TO NEW KENT RESIDENTS THAT ARE AT RISK OF MENTAL ILLNESS, INTELLECTUAL DISABILITY, SUBSTANCE ABUSE AND DEVELOPMENTAL DELAY.
TOTAL		97,645	97,645	100,574	100,574	100,574	0.0%		
COMMUNITY COLLEGES									
RAPPAHANNOCK COMMUNITY COLLEGE	064010-5604	4,394	4,394	8,596	9,400	9,400	9.4%		PROMOTE THE PERSONAL GROWTH OF STUDENTS AND PREPARE THEM FOR SUCCESS AS LEARNERS, PROFESSIONALS AND CITIZENS BY PROVIDING QUALITY EDUCATIONAL EXPERIENCES.
TOTAL		4,394	4,394	8,596	9,400	9,400	9.4%		
COURT SERVICES UNIT									
SECURE DETENTION - MERRIMAC CT	033030-3801	93,478	65,171	83,700	72,000	72,000	-14.0%		COSTS FOR DETAINED JUVENILES IN MERRIMAC DETENTION
NON-SECURE DETENTION ELECTRONIC MONITOR	033030-3802	14,060	28,336	30,000	30,000	30,000	0.0%		COSTS FOR ELECTRONIC MONITORING, OUTREACH, ETC. FOR NON-SECURE DETAINED JUVENILES
POSTAGE	033030-5210	58	60	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 2015-16 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY15 Adopted	FY 16 Agency Request	FY16 Adopted	%	Incr/(Decr)	Mission / Justification
		FY 2013	FY 2014						
LEASE/RENT BUILDINGS(DISTRICT)	033030-5411	9,222	9,482	24,960	21,000	21,000	-15.9%		DISTRICT OFFICE COSTS FOR LEASE, UTILITIES, MAINTENANCE, TELECOMMUNICATIONS, ETC.
TRAVEL (CONVENTION & EDUCATION)	033030-5540	499	327	500	500	500	0.0%		TRAINING COSTS FOR STAFF
OFFICE SUPPLIES	033030-6001	302	376	400	400	400	0.0%		OFFICE SUPPLIES FOR BRANCH OFFICE
TOTAL		117,619	103,752	145,483	129,823	129,823	-10.8%		
CULTURAL ENRICHMENT									
NEW KENT COUNTY FAIR ASSOCIATION	072000-5600	5,000	5,000	8,000	9,999	8,000	0.0%		PROMOTE AN ANNUAL FAIR IN NEW KENT COUNTY WHICH CREATES AN ENVIRONMENT FOR CITIZEN INVOLVEMENT TO HELP BUILD A BETTER COMMUNITY.
TOTAL		5,000	5,000	8,000	9,999	8,000	0.0%		
CORRECTION & DETENTION									
COLONIAL COMMUNITY CORRECTIONS	033020-5605	11,471	11,916	13,665	15,768	15,768	15.4%		IMPROVE THE QUALITY OF OUR COMMUNITY BY PROVIDING JUDICIAL ALTERNATIVES TO ADULT INCARCERATION
TOTAL		11,471	11,916	13,665	15,768	15,768	15.4%		
FINE ARTS									
ARTS ALIVE, INC.	072700-0001	9,000	9,000	9,000	10,000	10,000	11.1%		SUPPORT AND PROMOTE VISUAL AND PERFORMING ARTS.
TOTAL		9,000	9,000	9,000	10,000	10,000	11.1%		
FOREST FIRE SERVICES									
DEPT OF FORESTRY - STATE FORESTER	032040-5675	7,179	7,207	7,208	7,208	7,208	0.0%		DEVELOP AND PROTECT HEALTHY, SUSTAINABLE FOREST RESOURCES
TOTAL		7,179	7,207	7,208	7,208	7,208	0.0%		
LEGAL AID SOCIETIES									
CENTRAL VA LEGAL AID SOCIETY	053080-3150	4,200	4,200	4,500	4,500	4,500	0.0%		SERVES THE LEGAL NEEDS OF INCOME ELIGIBLE CITIZENS
TOTAL		4,200	4,200	4,500	4,500	4,500	0.0%		
LIBRARY APPROPRIATION									
HERITAGE PUBLIC LIBRARY	073020-5604	169,466	169,466	169,466	172,633	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	40,000	40,000	40,000	40,000	0.0%		
TOTAL		189,466	209,466	209,466	212,633	209,466	0.0%		
MEALS ON WHEELS									
MEALS ON WHEELS (FEEDMORE)	053060-6002	3,500	3,500	4,000	4,000	4,000	0.0%		WORKING TO EFFICIENTLY AND EFFECTIVELY FIGHT HUNGER TO ENHANCE LIVES IN OUR COMMUNITY.

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY15	FY 16 Agency	FY16	%	Mission / Justification
		FY 2013	FY 2014	Adopted	Request	Adopted	Incr/(Decr)	
TOTAL		3,500	3,500	4,000	4,000	4,000	0.0%	
SOIL AND WATER CONSERVATION								
COLONIAL SOIL & WATER CONSERVATION	082030-5605	15,000	12,000	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		15,000	12,000	12,000	12,000	12,000	0.0%	
SUPPLEMENT TO HEALTH DEPT								
HANOVER HEALTH DISTRICT	051020-5610	188,744	188,424	199,334	205,315	205,315	3.0%	IMPROVE THE HEALTH OF OUR COMMUNITY BY PREVENTING DISEASE, PROMOTING HEALTHY LIFESTYLES, AND PROTECTING PEOPLE FROM ENVIRONMENTAL AND OTHER HAZARDS
TOTAL		188,744	188,424	199,334	205,315	205,315	3.0%	
The budget items below are reflected in Section D - Department Expenditures - as they are line-items within various departmental budgets. They are reflected here for informational purposes and to reflect total budget costs relative to outside agencies. They have not been duplicated in the budget totals.								
AMBULANCE & RESCUE SERVICE								
MED-FLIGHT	032030-5800	2,600	1,800	2,100	2,600	2,600	23.8%	ADVANCED EMERGENCY TRAUMA CARE FOR REGIONAL GOVERNMENTS
TOTAL		2,600	1,800	2,100	2,600	2,600	23.8%	
EXTENSION PROGRAM								
JAMESTOWN 4-H CENTER	083050-5604	1,000	1,000	1,000	1,000	1,000	0.0%	ANNUAL CONTRIBUTION TO THE JAMESTOWN 4-H CENTER
TOTAL		1,000	1,000	1,000	1,000	1,000	0.0%	
ECONOMIC DEVELOPMENT								
METRO RICHMOND VISITORS BUREAU	081050-5891	9,000	9,000	9,000	9,000	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%	
PLANNING COMMISSION								

**COUNTY OF NEW KENT
FISCAL YEAR 2015-16 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY15	FY 16 Agency	FY16	%	Mission / Justification
		FY 2013	FY 2014	Adopted	Request	Adopted	Incr/(Decr)	
RICHMOND REGIONAL PLANNING COMMISSION	081060-5604	11,296	11,554	11,967	11,747	11,747	-1.8%	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		11,296	11,554	11,967	11,747	11,747	-1.8%	
VA JUVENILE CRIME CONTROL								
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		\$ 786,279	\$ 789,023	\$ 855,058	\$ 868,954	\$ 848,451	-0.8%	



FISCAL YEAR 2015-16 ADOPTED BUDGET

Section E Capital Projects

NEW KENT COUNTY
FY 2015-16 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 FY16 general government CIP totals \$1,951,190 and will be funded with the following sources of funds: 1) Fund Balance - \$1,352,465; 2) Federal revenue - \$245,300; 3) State Funds - \$78,530; 4) Debt Service Fund Transfer - \$100,000 and 5) Proffers - \$174,895. FY16 Enterprise Fund CIP totals \$543,710 and will be funded with cash reserves.

Impact of Capital Investments on Operating Budgets

- Although the FY16 budget does not reflect CIP funds for a new school, a new elementary school will be necessary within the next few years given current population growth trends. A new \$28 million school has the potential to increase County and School Board debt service and operating costs by approximately \$3.5 million annually. Of the \$3.5 million, operating costs are projected to total approximately \$1.5 million annually. Additional costs of \$3.5 million would require a 15 cent increase in the real estate tax rate.
- The School Board anticipates major renovations to the New Kent Elementary School over the next five years totaling approximately \$6,180,000. Planned renovations include replacement of mechanical systems and improvements relative to classrooms, lighting, bathrooms, flooring, and ceilings. We anticipate that the mechanical system upgrades will provide annual cost savings, and that the remaining renovations will not result in a significant increase in operating costs as they are cosmetic for the most part and do not expand existing facilities or classrooms.
- In March 2015, the County signed a contract with Harris Corporation for the construction a new Public Safety Radio System at a total cost of \$5.5 million. It is anticipated that annual maintenance costs will total \$212,000 beginning with year four. This cost would be offset by current annual maintenance costs which total approximately \$138,440. The first three years of the contract are covered by the general warranty provided by Harris.
- The FY16 Capital Improvement Plan reflects the need for various fire apparatus over the next five years totaling \$3,250,000. Outside of additional costs relative to insurance, these procurements are not expected to have a significant impact on operating costs.
- The FY16 CIP does include \$925,000 for park development over a five year period. The new park is expected to increase operating costs in terms of personnel, lawn and field maintenance, fuel, equipment, repairs and supplies. These costs will be incorporated into the departmental budget on an incremental basis as the project comes online over the next five year period.
- It is not anticipated that a new animal pound would significantly increase operating costs, as it would replace the current outdated facility and provide operational efficiencies in terms of mechanical systems.
- A new fire station would have a significant 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.
- The FY16 \$118,000 re-chassis of ambulance 593 is not expected to have a major impact on operating costs.
- The Airport projects are not expected to increase operating costs as they consist of repair, maintenance and rehabilitation projects.

County of New Kent
Fiscal Year 2015-16 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					
Administration-Reception							
Computer Replacement	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Total	-	2,500	-	-	-	-	2,500
Airport							
Medium Intensity Runway Lighting (MIRL) Rehabilitation	2,000		8,000	90,000			100,000
Rehabilitate Ramp Pavement-Design Phase	1,900		7,600	85,500			95,000
Security Fence-Construction	10,000		40,000				50,000
Disadvantaged Business Enterprise Study	240		960	10,800			12,000
Total	14,140	-	56,560	186,300	-	-	257,000
Building Development							
Computer Replacement		7,500					7,500
Total	-	7,500	-	-	-	-	7,500
Building & Grounds							
Computer Replacement		5,000					5,000
Vehicle Replacement (Replace #506 and #507)	30,000						30,000
Total	30,000	5,000	-	-	-	-	35,000
Commissioner of Revenue							
Vehicle Replacement	25,000						25,000
Total	25,000	-	-	-	-	-	25,000
Community Development -Environmental							
Computer Replacement		11,000					11,000
Vehicle Replacement	21,000						21,000
Total	21,000	11,000	-	-	-	-	32,000
Community Development -Planning							
Computer Replacement		5,000					5,000
Total	-	5,000	-	-	-	-	5,000
County Attorney							
Computer Replacement		4,400					4,400
Total	-	4,400	-	-	-	-	4,400
Fire / Emergency Management Services							
Re-chassis Ambulance 593	59,000			59,000			118,000
Burn Building Construction (This project has been cancelled)	48,964					26,036	75,000
Mobile Data Terminals		20,000					20,000
Computer Replacement		9,890					9,890
Total	107,964	29,890	-	59,000	-	26,036	222,890

County of New Kent
Fiscal Year 2015-16 Adopted Budget
Schedule of CIP Projects & Funding Sources

Project Description	CIP Fund Balance		State / Other Local Gov	Federal	Enterprise Fund	Debt Proffers Other	Total Projects
	CIP Fund Projects	Computer Fund					
<u>Human Resources</u>							
Computer Replacement		3,000					3,000
Total	-	3,000	-	-	-	-	3,000
<u>Information Technology</u>							
Data Networking Infrastructure Upgrades	85,000						85,000
Total	85,000	-	-	-	-	-	85,000
<u>Parks & Recreation</u>							
Computer Replacement		5,200					5,200
Historic School Fields/Bleachers	25,000						25,000
Total	25,000	5,200	-	-	-	-	30,200
<u>Registrar</u>							
Computer Replacement		2,000					2,000
Total	-	2,000	-	-	-	-	2,000
<u>School Board</u>							
One-To-One Learning Initiative	200,000					100,000	300,000
Bus/Car Replacement	217,650					67,350	285,000
NKMS Gym Floor Replacement	125,000						125,000
NKMS Lighting - Replace T12 with T8 Tubes	70,000						70,000
GWES-Roof Repair	50,000						50,000
NKMS HVAC Replacement	35,000						35,000
All Schools - Misc Improvements	25,000						25,000
NKES Roof Maintenance	10,000						10,000
Total	732,650	-	-	-	-	167,350	900,000
<u>Sheriff</u>							
Computer Replacement		13,200					13,200
Vehicle Replacement	206,491					81,509	288,000
Total	206,491	13,200	-	-	-	81,509	301,200
<u>Social Services</u>							
Vehicle Replacement	4,030		21,970				26,000
Total	4,030	-	21,970	-	-	-	26,000
<u>Treasurer</u>							
Computer Replacement		12,500					12,500
Total	-	12,500	-	-	-	-	12,500
Total - County Supported	\$1,251,275	\$ 101,190	\$ 78,530	\$ 245,300	\$ -	\$ 274,895	\$ 1,951,190

County of New Kent
 Fiscal Year 2015-16 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					
Public Utilities							
DEQ Water Supply Feasibility Study					200,000		200,000
Ground Level Storage Tank Maintenance					180,000		180,000
Parham Land SBR Diffuser Maintenance					58,000		58,000
GIS Utility Mapping & Upgrades (Using "as-built" drawings)					40,000		40,000
Software & Hardware Upgrade for Aqua Aerobics Computer - From Windows XP to Window 7					29,710		29,710
Public Utilities - Vehicles					22,000		22,000
Public Utilities - Computers					14,000		14,000
Total - Public Utility Supported	-	-	-	-	543,710	-	543,710
Total - All Funds	\$ 1,251,275	\$ 101,190	\$ 78,530	\$ 245,300	\$ 543,710	\$ 274,895	\$ 2,494,900

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET - MAY 20, 2015
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL SUMMARY
 FISCAL YEARS 2016-2020

Request Description	FY15 Adopted/ Amended	FY14 Carryforward To FY15	Department Requests						Total Requests	Revenue Sources FY15-16 thru FY19-20						Fund Balance Requirement For FY 15-16 (Yellow Areas Only)	Beyond FY 19-20
			FY 15-16 Dept. Requests	FY 15-16 Administrator Recommends	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Requested FY15-16 thru FY19-20	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other (Loans)	Fund Balance FY16 - FY20 (Unrestricted)		
Accounting/Finance	\$ 600,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Airport	-	-	257,000	257,000	840,000	700,000	195,000	1,500,000	3,492,000	1,527,300	1,571,760	-	-	-	392,940	14,140	-
Community Development	-	104,424	-	-	113,669	-	-	-	113,669	-	-	-	-	-	113,669	-	-
Fire Department	821,000	7,333	863,000	213,000	1,763,500	2,828,500	3,080,000	830,000	9,365,000	805,000	-	-	26,036	-	8,533,964	127,964	3,000,000
Information Technology	90,000	57,882	300,000	85,000	120,000	-	85,000	185,000	690,000	-	-	-	-	-	690,000	85,000	220,000
Parks & Recreation	275,000	847,065	395,000	25,000	278,000	235,000	150,000	-	1,058,000	-	-	-	-	-	1,058,000	25,000	600,000
Schools	750,000	-	2,250,000	900,000	2,016,000	1,868,000	1,790,000	1,814,000	9,738,000	-	-	-	67,350	100,000	9,570,650	732,650	28,000,000
Sheriff's Office	-	78,764	-	-	250,000	-	1,300,000	-	1,550,000	-	-	-	-	-	1,550,000	-	-
Vehicles	409,000	19,459	476,000	390,000	373,050	427,150	425,307	426,000	2,127,507	-	92,105	-	81,509	-	1,953,893	286,521	50,000
Computers	68,200	-	81,190	81,190	53,600	60,125	108,712	36,425	340,052	-	-	-	-	-	340,052	81,190	27,600
Total (Less Utilities):	\$ 3,013,200	\$ 1,114,926	\$ 5,022,190	\$ 1,951,190	\$ 5,807,819	\$ 6,118,775	\$ 7,134,019	\$ 4,791,425	\$ 28,874,228	\$ 2,332,300	\$ 1,663,865	\$ -	\$ 174,895	\$ 100,000	\$ 24,603,168	\$ 1,352,465	\$ 31,897,600
Public Utilities	340,500	541,538	543,710	543,710	297,740	1,243,782	10,118,000	4,505,000	16,708,232	-	-	-	570,000	11,500,000	4,638,232	543,710	45,384,000
Total CIP-All Depts:	\$ 3,353,700	\$ 1,656,464	\$ 5,565,900	\$ 2,494,900	\$ 6,105,559	\$ 7,362,557	\$ 17,252,019	\$ 9,296,425	\$ 45,582,460	\$ 2,332,300	\$ 1,663,865	\$ -	\$ 744,895	\$ 11,600,000	\$ 29,241,400	\$ 1,896,175	\$ 77,281,600

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET - MAY 20, 2015
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
 FISCAL YEARS 2016 - 2020

Request Description	FY15 Adopted/Amended	FY14 Carryforward To FY15	Department Requests						Total Requests	Revenue Sources FY15-16 thru FY19-20						Fund Balance Requirement For FY 15-16 (Yellow Areas Only)	Beyond FY 19-20
			FY 15-16 Dept. Requests	FY 15-16 Administrator Recommends	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Requested FY15-16 thru FY19-20	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other - Loans, Transfers	Fund Balance FY16 - FY20 (Unrestricted)		
Accounting/Finance																	
Upgrade/Provide Integrated Software (\$50,000 approp FY12; \$22,800 approp FY13 and \$600,000 approp in FY15). Price subject to change based on final proposals.	\$ 600,000	\$ -	\$ 400,000						\$ 400,000						\$ 400,000		
Subtotal:	\$ 600,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	
Airport																	
Medium Intensity Runway Lighting (MIRL) Rehabilitation			\$ 100,000	\$ 100,000					\$ 100,000	\$ 90,000	\$ 8,000				\$ 2,000	\$ 2,000	
Rehabilitate Ramp Pavement-Design Phase			\$ 95,000	\$ 95,000					\$ 95,000	\$ 85,500	\$ 7,600				\$ 1,900	\$ 1,900	
Security Fence-Construction			\$ 50,000	\$ 50,000					\$ 50,000		\$ 40,000				\$ 10,000	\$ 10,000	
Disadvantage Business Enterprise Study			\$ 12,000	\$ 12,000					\$ 12,000	\$ 10,800	\$ 960				\$ 240	\$ 240	
Off-Airport Obstruction Removal-Design Phase					\$ 30,000				\$ 30,000	\$ 27,000	\$ 2,400				\$ 600		
Rehabilitate Ramp Pavement-Construction Phase					\$ 760,000				\$ 760,000	\$ 684,000	\$ 60,800				\$ 15,200		
Terminal Study					\$ 50,000				\$ 50,000		\$ 40,000				\$ 10,000		
Five-year Environmental Assessment						\$ 400,000			\$ 400,000	\$ 360,000	\$ 32,000				\$ 8,000		
Off-Airport Obstruction Removal-Construction Phase						\$ 300,000			\$ 300,000	\$ 270,000	\$ 24,000				\$ 6,000		
Terminal Design-Study							\$ 150,000		\$ 150,000		\$ 120,000				\$ 30,000		
T-Hanger Site Prep-Design							\$ 45,000		\$ 45,000		\$ 36,000				\$ 9,000		
Terminal Construction (Replace Existing Terminal)								\$ 1,500,000	\$ 1,500,000		\$ 1,200,000				\$ 300,000		
Subtotal:	\$ -	\$ -	\$ 257,000	\$ 257,000	\$ 840,000	\$ 700,000	\$ 195,000	\$ 1,500,000	\$ 3,492,000	\$ 1,527,300	\$ 1,571,760	\$ -	\$ -	\$ -	\$ 392,940	\$ 14,140	
Community Development																	
Purchase of Development Rights - \$91,320 reflects the 6/30/14 proffer cash balance. Will need to appropriate the additional \$3,864.		\$ 87,456			\$ 91,320				\$ 91,320						\$ 91,320		
Affordable Housing Program - \$22,349 reflects the 6/30/14 proffer cash balance. Will need to appropriate the additional \$5,381.		\$ 16,968			\$ 22,349				\$ 22,349						\$ 22,349	\$ -	
Subtotal:	\$ -	\$ 104,424	\$ -	\$ -	\$ 113,669	\$ -	\$ -	\$ -	\$ 113,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,669	\$ -	
Fire Department/Radio Towers																	
FIRE DEPARTMENT																	
Apparatus Replacement - See replacement schedule. Replace Squad 502 in FY16, which is 15 years old.	\$ 600,000		\$ 650,000		\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 3,250,000						\$ 3,250,000		
Re-Chassis Ambulance 593 - Requesting \$59,000 for FY16 to re-chassis ambulance 593 which reflects 118,000 miles. \$59,000 Federal grant for FY16			\$ 118,000	\$ 118,000	\$ 236,000	\$ 236,000	\$ 160,000	\$ 160,000	\$ 910,000	\$ 455,000					\$ 455,000	\$ 59,000	
Support Apparatus - Replace CMD & BC Units	\$ 90,000				\$ 60,000	\$ 60,000			\$ 120,000						\$ 120,000		
100 New Self Contained Breathing Apparatus (SCBA) Units - Total Cost \$700,000 with \$350,000 Federal Grant. Current units were purchased in 1999					\$ 700,000				\$ 700,000	\$ 350,000					\$ 350,000		
Burn Building Construction (Costs not covered by the \$450,000 grant, which includes site preparation and related costs)	\$ 75,000		\$ 75,000	\$ 75,000	\$ 75,000	\$ 45,000			\$ 195,000			\$ 26,036			\$ 168,964	\$ 48,964	
Replace Fire Station Number 2 - Cost of land and construction of a 4-5 bay drive through station with day room							\$ 1,500,000		\$ 1,500,000						\$ 1,500,000		
Replace Fire Station Number 3 - Existing building in need of extensive repairs					\$ 900,000				\$ 900,000						\$ 900,000	\$ 1,500,000	

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET - MAY 20, 2015
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
 FISCAL YEARS 2016 - 2020

Request Description	FY15 Adopted/Amended	FY14 Carryforward To FY15	Department Requests						Total Requests Requested FY15-16 thru FY19-20	Revenue Sources FY15-16 thru FY19-20						Fund Balance Requirement For FY 15-16 (Yellow Areas Only)	Beyond FY 19-20
			FY 15-16 Dept. Requests	FY 15-16 Administrator Recommends	FY 16-17	FY 17-18	FY 18-19	FY 19-20		Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other - Loans, Transfers	Fund Balance FY16 - FY20 (Unrestricted)		
Replace Fire Station Number 4 (Land has been purchased. Existing facility would require extensive repairs)						\$ 900,000			\$ 900,000						\$ 900,000		
Fire Station Number 5 - New station behind Visitors Center at Rt106 & I64							\$ 750,000		\$ 750,000						\$ 750,000		\$ 1,500,000
RADIO COMMUNICATIONS																	
Radio Shop (Mobile Data Terminals for Sheriff and Fire)	\$ 56,000	\$ 7,333	\$ 20,000	\$ 20,000	\$ 42,500	\$ 37,500	\$ 20,000	\$ 20,000	\$ 140,000						\$ 140,000	\$ 20,000	
Subtotal:	\$ 821,000	\$ 7,333	\$ 863,000	\$ 213,000	\$ 1,763,500	\$ 2,828,500	\$ 3,080,000	\$ 830,000	\$ 9,365,000	\$ 805,000	\$ -	\$ -	\$ 26,036	\$ -	\$ 8,533,964	\$ 127,964	\$ 3,000,000
Information Technology																	
Data Networking Infrastructure Upgrades		\$ 30,403	\$ 85,000	\$ 85,000			\$ 85,000	\$ 85,000	\$ 255,000						\$ 255,000	\$ 85,000	\$ 85,000
Surveillance Cameras - To monitor buildings and surrounding areas			\$ 200,000						\$ 200,000						\$ 200,000		
IT- Server Replacements	\$ 30,000	\$ -	\$ 15,000					\$ 40,000	\$ 55,000						\$ 55,000		\$ 15,000
Server Infrastructure Improvements	\$ 60,000							\$ 60,000	\$ 60,000						\$ 60,000		
GIS Topography/Aerial Photography		\$ 27,479			\$ 120,000				\$ 120,000						\$ 120,000		\$ 120,000
Subtotal:	\$ 90,000	\$ 57,882	\$ 300,000	\$ 85,000	\$ 120,000	\$ -	\$ 85,000	\$ 185,000	\$ 690,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 690,000	\$ 85,000	\$ 220,000
Parks & Recreation																	
Park Development - Pine Fork - Formerly Criss Cross Park. The carry forward does not include \$82,041.25 of proffered funds.	\$ 200,000	\$ 772,065	\$ 325,000		\$ 250,000	\$ 200,000	\$ 150,000		\$ 925,000						\$ 925,000		
Historic School Fields/Bleachers - Lights for Field 3. The \$25,000 is for bleachers	\$ 75,000	\$ 75,000	\$ 25,000	\$ 25,000					\$ 25,000						\$ 25,000	\$ 25,000	
P&R Master Plan						\$ 25,000			\$ 25,000						\$ 25,000		
Parks & Recreation Equipment (Turf & Ground Equipment)			\$ 45,000		\$ 28,000	\$ 10,000			\$ 83,000						\$ 83,000		
Neighborhood Parks									\$ -						\$ -		\$ 600,000
Subtotal:	\$ 275,000	\$ 847,065	\$ 395,000	\$ 25,000	\$ 278,000	\$ 235,000	\$ 150,000	\$ -	\$ 1,058,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,058,000	\$ 25,000	\$ 600,000
School Board - (In Priority Order)																	
New Kent Elementary School Renovation-Complete Renovatgion of the 60,500 SF Facility. Core facilities are 35 years old, and in need of renovation			\$ 1,060,000	\$ -	\$ 1,280,000	\$ 1,280,000	\$ 1,280,000	\$ 1,280,000	\$ 6,180,000						\$ 6,180,000		
New Elementary School																	\$ 28,000,000
George Watkins Elementary Roof Repair - (Current roof leaks)			\$ 50,000	\$ 50,000					\$ 50,000						\$ 50,000	\$ 50,000	
New Kent Elementary Roof Maintenance - (Current roof leaks)			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000						\$ 50,000	\$ 10,000	
New Kent Middle School Gym Floor Replacement - (Current floor was damaged by a ruptured pipe in 1990 and is not level)			\$ 125,000	\$ 125,000					\$ 125,000						\$ 125,000	\$ 125,000	
Resurface Tennis Courts - (Require resurfacing every ten years)			\$ 60,000						\$ 60,000						\$ 60,000		
Bus/Car Replacement (4 Buses - one vehicle)	\$ 390,000		\$ 410,000	\$ 285,000	\$ 431,000	\$ 453,000	\$ 475,000	\$ 499,000	\$ 2,268,000				\$ 67,350		\$ 2,200,650	\$ 217,650	
NKHS Technology One-To-One Learning Initiative			\$ 300,000	\$ 300,000	\$ 200,000	\$ 100,000			\$ 600,000				\$ 100,000		\$ 500,000	\$ 200,000	
New Kent Middle School HVAC Replacement - (Replace 2 units second floor)	\$ 290,000		\$ 35,000	\$ 35,000					\$ 35,000						\$ 35,000	\$ 35,000	
New Kent Middle School Lighting (\$70K/Floor x 3) (Replace T12 with T8 Tubes- T12 tubes are obsolete)	\$ 70,000		\$ 70,000	\$ 70,000	\$ 70,000				\$ 140,000						\$ 140,000	\$ 70,000	
All Schools-Misc Improvement/Equipment - Paint & Stain High Traffic Areas			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000						\$ 125,000	\$ 25,000	
New Kent Middle School Windows (Replace all Windows)			\$ 90,000						\$ 90,000						\$ 90,000		

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET - MAY 20, 2015
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
 FISCAL YEARS 2016 - 2020

Request Description	FY15 Adopted/Amended	FY14 Carryforward To FY15	Department Requests						Total Requests	Revenue Sources FY15-16 thru FY19-20						Fund Balance Requirement For FY 15-16 (Yellow Areas Only)	Beyond FY 19-20
			FY 15-16 Dept. Requests	FY 15-16 Administrator Recommends	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Requested FY15-16 thru FY19-20	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other - Loans, Transfers	Fund Balance FY16 - FY20 (Unrestricted)		
New Kent High School Scoreboard Replacement (Replace current 25 year old scoreboard-parts difficult to locate)			\$ 15,000						\$ 15,000						\$ 15,000		
Subtotal:	\$ 750,000	\$ -	\$ 2,250,000	\$ 900,000	\$ 2,016,000	\$ 1,868,000	\$ 1,790,000	\$ 1,814,000	\$ 9,738,000	\$ -	\$ -	\$ -	\$ 67,350	\$ 100,000	\$ 9,570,650	\$ 732,650	\$ 28,000,000
Sheriff's Office																	
New Animal Shelter (P&I @ 4%, 20Yrs = \$85,723)		\$ 78,764					\$ 1,300,000		\$ 1,300,000						\$ 1,300,000		
Firearms Range					\$ 250,000				\$ 250,000						\$ 250,000		
Subtotal:	\$ -	\$ 78,764	\$ -	\$ -	\$ 250,000	\$ -	\$ 1,300,000	\$ -	\$ 1,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000	\$ -	\$ -
Vehicle Replacement																	
Building Development	\$ 21,000	\$ 19,459			\$ 22,050	\$ 23,150	\$ 24,307		\$ 69,507						\$ 69,507		
Commissioner of Revenue/Assessor	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000			\$ 25,000	\$ 75,000						\$ 75,000	\$ 25,000	\$ 50,000
Community Development - Administration								\$ 18,000	\$ 18,000						\$ 18,000		
Community Development - Planning					\$ 18,000				\$ 18,000						\$ 18,000		
Community Development - Environmental - Requested two vehicles for FY16			\$ 42,000	\$ 21,000		\$ 24,000	\$ 21,000		\$ 87,000						\$ 87,000	\$ 21,000	
Buildings & Grounds (General Services) - Replace vehicles #506 & #507			\$ 60,000	\$ 30,000					\$ 60,000						\$ 60,000	\$ 30,000	
Parks & Recreation (Maintenance Vehicle)			\$ 35,000						\$ 35,000						\$ 35,000		
Sheriff	\$ 340,000		\$ 288,000	\$ 288,000	\$ 288,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 1,656,000				\$ 81,509		\$ 1,574,491	\$ 206,491	
Social Services - Interfund Transfer (Fed/St reimbursement equals 84.5%. \$26,000 minus \$21,970 State funds equals \$4,030 local funds for FY16).	\$ 23,000		\$ 26,000	\$ 26,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 23,000	\$ 109,000		\$ 92,105				\$ 16,895	\$ 4,030	
Subtotal:	\$ 409,000	\$ 19,459	\$ 476,000	\$ 390,000	\$ 373,050	\$ 427,150	\$ 425,307	\$ 426,000	\$ 2,127,507	\$ -	\$ 92,105	\$ -	\$ 81,509	\$ -	\$ 1,953,893	\$ 286,521	\$ 50,000
Computer Replacement																	
Accounting (Financial Services)	\$ 4,500				\$ 2,000	\$ 2,000	\$ 9,500		\$ 13,500						\$ 13,500		
Administration					\$ 5,000		\$ 2,500		\$ 7,500						\$ 7,500		
Administration - Receptionist/Switchboard			\$ 2,500	\$ 2,500					\$ 2,500						\$ 2,500	\$ 2,500	\$ 2,500
Building Development			\$ 7,500	\$ 7,500	\$ 14,000				\$ 21,500						\$ 21,500	\$ 7,500	\$ 2,500
Buildings & Grounds (General Services)	\$ 3,000		\$ 5,000	\$ 5,000		\$ 2,500			\$ 7,500						\$ 7,500	\$ 5,000	
Commissioner of Revenue-Assessor						\$ 12,000	\$ 9,000	\$ 3,000	\$ 24,000						\$ 24,000		
Community Development-Administration							\$ 3,500		\$ 3,500						\$ 3,500		
Community Development - Environmental			\$ 11,000	\$ 11,000	\$ -			\$ 2,500	\$ 13,500						\$ 13,500	\$ 11,000	
Community Development - Planning			\$ 5,000	\$ 5,000	\$ 2,500			\$ 2,500	\$ 10,000						\$ 10,000	\$ 5,000	
Comprehensive Services Act	\$ 2,000						\$ 2,000	\$ 2,000	\$ 4,000						\$ 4,000	\$ -	
County Attorney			\$ 4,400	\$ 4,400	\$ 3,000				\$ 7,400						\$ 7,400	\$ 4,400	\$ 4,400
Economic Development	\$ 3,500				\$ 4,400		\$ 2,200	\$ 5,250	\$ 11,850						\$ 11,850	\$ -	
Fire Department	\$ 15,300		\$ 9,890	\$ 9,890	\$ 4,500	\$ 24,425	\$ 22,012	\$ 14,575	\$ 75,402						\$ 75,402	\$ 9,890	
Human Resources			\$ 3,000	\$ 3,000		\$ 2,500			\$ 5,500						\$ 5,500	\$ 3,000	\$ 3,000
Information Technology-Computers						\$ 3,500	\$ 10,000		\$ 13,500						\$ 13,500	\$ -	
Parks & Recreation			\$ 5,200	\$ 5,200		\$ 2,200	\$ 2,200		\$ 9,600						\$ 9,600	\$ 5,200	
Registrar	\$ 2,500		\$ 2,000	\$ 2,000	\$ 2,000		\$ 4,000		\$ 8,000						\$ 8,000	\$ 2,000	\$ 2,000
Sheriff	\$ 37,400		\$ 13,200	\$ 13,200	\$ 16,200	\$ 11,000	\$ 41,800	\$ 6,600	\$ 88,800						\$ 88,800	\$ 13,200	\$ 13,200
Treasurer			\$ 12,500	\$ 12,500					\$ 12,500						\$ 12,500	\$ 12,500	

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET - MAY 20, 2015
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
 FISCAL YEARS 2016 - 2020

Request Description	FY15 Adopted/Amended	FY14 Carryforward To FY15	Department Requests						Total Requests	Revenue Sources FY15-16 thru FY19-20						Fund Balance Requirement For FY 15-16 (Yellow Areas Only)	Beyond FY 19-20
			FY 15-16 Dept. Requests	FY 15-16 Administrator Recommends	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Requested FY15-16 thru FY19-20	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other - Loans, Transfers	Fund Balance FY16 - FY20 (Unrestricted)		
<i>Subtotal:</i>	\$ 68,200	\$ -	\$ 81,190	\$ 81,190	\$ 53,600	\$ 60,125	\$ 108,712	\$ 36,425	\$ 340,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,052	\$ 81,190	\$ 27,600
TOTAL CIP - ALL DEPTS.	\$ 3,013,200	\$ 1,114,926	\$ 5,022,190	\$ 1,951,190	\$ 5,807,819	\$ 6,118,775	\$ 7,134,019	\$ 4,791,425	\$ 28,874,228	\$ 2,332,300	\$ 1,663,865	\$ -	\$ 174,895	\$ 100,000	\$ 24,603,168	\$ 1,352,465	\$ 31,897,600

Proffers Allocated	\$ 174,895
Fund Balance Allocated	1,352,465
Total FY16 Fund Balance Reduction	\$ 1,527,360

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET - MAY 20, 2015
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - ENTERPRISE FUND
 FISCAL YEARS 2016 - 2020

	FY15 Adopted/Amended	FY14 Carryforward To FY15	Department Requests						Total Requests	Revenue Sources FY15-16 thru FY19-20					Fund Balance Requirement For FY 15-16 (Yellow Areas Only)	Beyond FY 19-20	
			FY 15-16 Dept. Requests	FY 15-16 Administrator Recommends	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Requested FY15-16 thru FY19-20	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY15 Only)	Other (Loans)	Fund Balance FY16 - FY20 (Unrestricted)		
Public Utilities																	
Ground Level Storage Tank Maintenance (Repairs at the Colonies, Whitehouse Farms & Sherwood Estates)	\$ 160,000	\$ 387,006	\$ 180,000	\$ 180,000					\$ 180,000						\$ 180,000	\$ 180,000	\$ 100,000
Parham Landing SBR Diffuser Maintenance Project			\$ 58,000	\$ 58,000					\$ 58,000						\$ 58,000	\$ 58,000	
GIS Utility Mapping & Upgrades (Using "as-built" drawings)	\$ 40,000		\$ 40,000	\$ 40,000					\$ 40,000						\$ 40,000	\$ 40,000	
Software & Hardware Upgrade for Aqua Aerobics Computer - (From Windows XP to Window 7 for the Aqua Aerobics SBR System)			\$ 29,710	\$ 29,710					\$ 29,710						\$ 29,710	\$ 29,710	
DEQ Water Supply Feasibility Study - To determine the feasibility of water withdrawal from the Pamunkey River			\$ 200,000	\$ 200,000	\$ 100,000				\$ 300,000						\$ 300,000	\$ 200,000	
Storage Garage Building - (Replace existing block storage building)					\$ 139,740				\$ 139,740						\$ 139,740		
F-550 Utility Truck - (With crane body & 5000lb mounted crane)						\$ 37,782			\$ 37,782						\$ 37,782		
Water System Interconnections (Based on completed FY15 study for \$135,000) (\$4.5 million loan over 20 yrs at 4.5% = \$345,943 annual P&I)	\$ 135,000					\$ 1,200,000	\$ 1,200,000	\$ 4,500,000	\$ 6,900,000				\$ 4,500,000		\$ 2,400,000		
Talleysville SPS Spiral Lift Grinder - (Grind large objects deposited into the waste water treatment system)							\$ 175,000		\$ 175,000						\$ 175,000		
Solids Stabilization, Dewatering & Disposal for PLWWTP - (Sludge Disposal) (\$7.0 million loan: 20-Yrs: 4.5% = \$538,133 annual P&I)							\$ 7,300,000		\$ 7,300,000				\$ 7,000,000		\$ 300,000		
Bottoms Bridge Cary Street Well Replacement (Backup Well)							\$ 740,000		\$ 740,000						\$ 740,000	\$ -	
FONK Talleysville Well Replacement							\$ 570,000		\$ 570,000				\$ 570,000		\$ -	\$ -	
Parham Landing Intellipro Upgrade							\$ 130,000		\$ 130,000						\$ 130,000	\$ -	
New Water Treatment Plant Construction - (Annual P&I = \$1,902,997)									\$ -						\$ -	\$ -	\$ 35,000,000
Reclaimed Water Line Extension									\$ -						\$ -	\$ -	\$ 4,185,000
Parham Landing W&S Service Area Expansion - Water and wastewater infrastructure from Rt. 33 to Interstate 64.		\$ 154,532							\$ -						\$ -	\$ -	\$ 2,500,000
Elevated Storage Tank for Brickshire									\$ -						\$ -	\$ -	\$ 2,500,000
The Colonies-Fire Flow Upgrades									\$ -						\$ -	\$ -	\$ 825,000
Sherwood Estates Backup Water Supply Well - Existing well is 40 yrs old									\$ -						\$ -	\$ -	\$ 105,000
Minitree Glen Backup Water Supply Well									\$ -						\$ -	\$ -	\$ 105,000
Water System Audit and Leak Detection									\$ -						\$ -	\$ -	\$ 50,000
Public Utilities - Vehicles			\$ 22,000	\$ 22,000	\$ 44,000				\$ 66,000						\$ 66,000	\$ 22,000	
Public Utilities - Computers	\$ 5,500		\$ 14,000	\$ 14,000	\$ 14,000	\$ 6,000	\$ 3,000	\$ 5,000	\$ 42,000						\$ 42,000	\$ 14,000	\$ 14,000
TOTAL CIP - ALL DEPTS.	\$ 340,500	\$ 541,538	\$ 543,710	\$ 543,710	\$ 297,740	\$ 1,243,782	\$ 10,118,000	\$ 4,505,000	\$ 16,708,232	\$ -	\$ -	\$ -	\$ 570,000	\$ 11,500,000	\$ 4,638,232	\$ 543,710	\$ 45,384,000



FISCAL YEAR 2015-16 ADOPTED BUDGET

Section F County Debt

**COUNTY OF NEW KENT
FY2015-16 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	2.32%	4.5%
Debt per Capita	\$2,685	-----
Debt Service as a percent of General Government Expenditures	10.95%	12%

Debt Structure and General Fund Transfer

As of June 30, 2014, outstanding debt related to County projects totaled \$6.3 million, School related project debt totaled \$48.4 million and Public Utility related debt \$14.5 million. Annual principal and interest payments related to County and School debt totaled approximately \$5.6 million, and was funded with a \$5.3 million transfer from the General Fund to the Debt Service Fund. The remaining \$300,000 was provided by cash reserves available in the Debt Service Fund.

On December 17, 2014 the County refinanced its Series 2006 Bonds, which resulted in savings totaling \$3,406,646 (\$243,000 per year for the remaining term of the bonds). The annual savings has provided an opportunity for the County to fully fund the FY16 annual debt service transfer from the General Fund without having to rely on cash reserves in the Debt Service Fund. As indicated above, the County had partially funded the debt service transfer with the allocation of \$300,000 annually from the Debt Service Fund. The refinancing of the Series 2006 Bonds has provided a permanent solution to the FY17, and forward, cash reserve requirement.

FY2014-15 Changes

In FY15, the County issued the following debt, which is reflected in the FY16 budget:

- On July 29, 2014 the County closed on a \$1,172,884 Virginia Drinking Water State Revolving Fund loan through the Virginia Resources Authority. This is a 20-year loan and reflects a

2.09% annual percentage rate. The funds were used to interconnect water systems along Route 249, Tunstall Road and Airport Drive.

- On December 17, 2014 the County refunded its Series 2006 Bonds totaling \$41,255,000 with the issuance of Series 2014D Bonds totaling \$39,195,000, and premium in the amount of \$4,620,242. Gross savings totaled approximately \$3.4 million.
- The County issued a \$4,850,000 Series 2015 Equipment Lease Purchase Agreement on May 1, 2015 for the purpose of constructing a new public safety 800 MHz radio system. The agreement reflects a 2.35% interest rate and an 11-year amortization schedule.

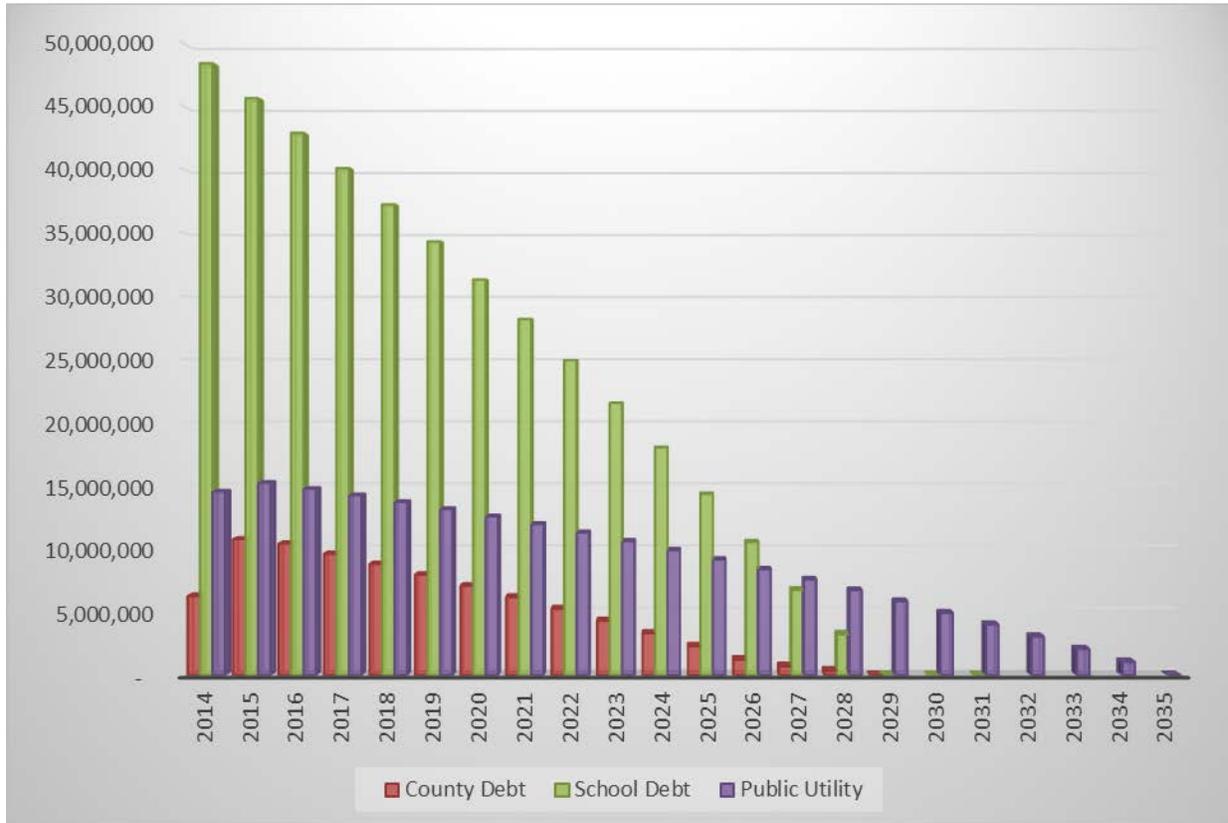
Future General Obligation Debt

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:

- Schools – New Kent Elementary School Renovation - \$6,180,000
- Fire Department – Replace station number two - \$1,500,000
- Fire Department – Apparatus - \$3,250,000 over five years
- Sheriff – New Animal Shelter - \$1,300,000

County of New Kent Total Outstanding Debt to Maturity As of June 30, 2015

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



**County of New Kent
FY 2015-16 Adopted Budget
Annual County Debt Requirements - County Facilities**

Lease Revenue Bonds								
Year Ending June 30,	Series 2007 C&F Lease Revenue Bonds		Series 2014D Refunding Bonds-Lease Revenue		Series 2015 C&F Public Radio Lease Purchase Agreement		Total County Related Debt	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2016	\$ 140,557	\$ 62,191	\$ 213,581	\$ 152,237		\$ 47,490	\$ 354,138
2017	144,915	57,834	219,070	146,545	436,000	113,975	799,985	318,354
2018	149,407	53,341	225,558	139,598	446,000	103,729	820,965	296,668
2019	154,038	48,710	232,544	132,904	457,000	93,248	843,582	274,861
2020	158,813	43,935	241,526	123,907	467,000	82,509	867,339	250,350
2021	163,736	39,011	253,503	111,584	478,000	71,534	895,239	222,129
2022	168,812	33,935	266,977	98,246	490,000	60,301	925,789	192,483
2023	174,046	28,702	281,448	84,193	501,000	48,786	956,494	161,681
2024	179,441	23,307	295,920	69,398	513,000	37,013	988,361	129,717
2025	185,003	17,744	311,889	53,823	525,000	24,957	1,021,892	96,524
2026	190,739	12,009	325,362	40,260	537,000	12,620	1,053,101	64,889
2027	196,652	6,096	336,341	28,931			532,993	35,027
2028			348,317	17,208			348,317	17,208
2029			359,795	5,622			359,795	5,622
	\$ 2,006,159	\$ 426,816	\$ 3,911,830	\$ 1,204,455	\$ 4,850,000	\$ 696,160	\$ 10,767,989	\$ 2,327,431

County of New Kent
FY 2015-16 Budget Process
Annual County Debt Requirements - School Facilities

General Obligation and Lease Revenue Bonds						
Year Ending June 30,	General Obligation Bonds		Lease Revenue Bonds		Total School Related Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 814,973	\$ 479,379	\$ 1,926,419	\$ 1,373,119	\$ 2,741,392	\$ 1,852,498
2017	821,510	437,649	1,975,930	1,321,777	2,797,440	1,759,426
2018	826,765	397,201	2,034,442	1,259,115	2,861,207	1,656,316
2019	830,897	357,876	2,097,456	1,198,740	2,928,353	1,556,616
2020	835,474	318,106	2,178,474	1,117,593	3,013,948	1,435,699
2021	840,284	278,104	2,286,497	1,006,441	3,126,781	1,284,545
2022	845,807	237,388	2,408,023	886,144	3,253,830	1,123,532
2023	850,329	197,672	2,538,552	759,388	3,388,881	957,060
2024	854,517	158,292	2,669,080	625,943	3,523,597	784,235
2025	860,264	117,352	2,813,112	485,461	3,673,376	602,813
2026	866,534	75,888	2,934,638	363,133	3,801,172	439,021
2027	742,966	37,034	3,033,659	260,944	3,776,625	297,978
2028	372,989	9,511	3,141,683	155,205	3,514,672	164,716
2029			3,245,205	50,706	3,245,205	50,706
	\$ 10,363,309	\$ 3,101,452	\$ 35,283,170	\$ 10,863,711	\$ 45,646,479	\$ 13,965,163

County of New Kent
FY 2015-16 Budget Process
Annual Public Utilities Debt Requirements

Revenue Bonds									
Year Ending June 30,	VRA Series 2012B Refunding Bonds		VRA Series 2012C Refunding Bonds		VRA Series 2014 WSRFL		Total Utility Related Debt		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2016	\$ 425,000	\$ 407,747	\$ 25,000	\$ 178,347	\$ 25,905	\$ 25,808	\$ 475,905	\$ 611,902	
2017	440,000	390,556	25,000	177,291	52,624	20,920	517,624	588,767	
2018	455,000	370,497	30,000	175,981	53,730	19,814	538,730	566,292	
2019	475,000	347,341	30,000	174,544	54,859	18,686	559,859	540,570	
2020	505,000	322,228	30,000	173,081	56,011	17,533	591,011	512,842	
2021	530,000	295,706	35,000	171,491	57,188	16,356	622,188	483,553	
2022	565,000	267,647	35,000	169,797	58,389	15,155	658,389	452,599	
2023	585,000	238,178	35,000	168,103	59,616	13,928	679,616	420,209	
2024	620,000	207,300	40,000	166,431	60,869	12,676	720,869	386,407	
2025	645,000	175,834	40,000	164,881	62,147	11,397	747,147	352,112	
2026	675,000	143,959	40,000	163,722	63,453	10,091	778,453	317,772	
2027	705,000	111,884	40,000	162,400	64,786	8,758	809,786	283,042	
2028	735,000	80,797	45,000	160,706	66,147	7,397	846,147	248,900	
2029	770,000	49,444	45,000	159,022	67,537	6,007	882,537	214,473	
2030	800,000	16,700	50,000	157,013	68,956	4,588	918,956	178,301	
2031			855,000	142,522	70,405	3,140	925,405	145,661	
2032			885,000	112,234	71,884	1,660	956,884	113,895	
2033			920,000	77,731	25,440	266	945,440	77,997	
2034			950,000	45,313			950,000	45,313	
2035			975,000	15,234			975,000	15,234	
	\$ 8,930,000	\$ 3,425,819	\$ 5,130,000	\$ 2,915,844	\$ 1,039,947	\$ 214,179	\$ 15,099,947	\$ 6,555,842	

WSRFL - Water Supply Revolving Fund Loan



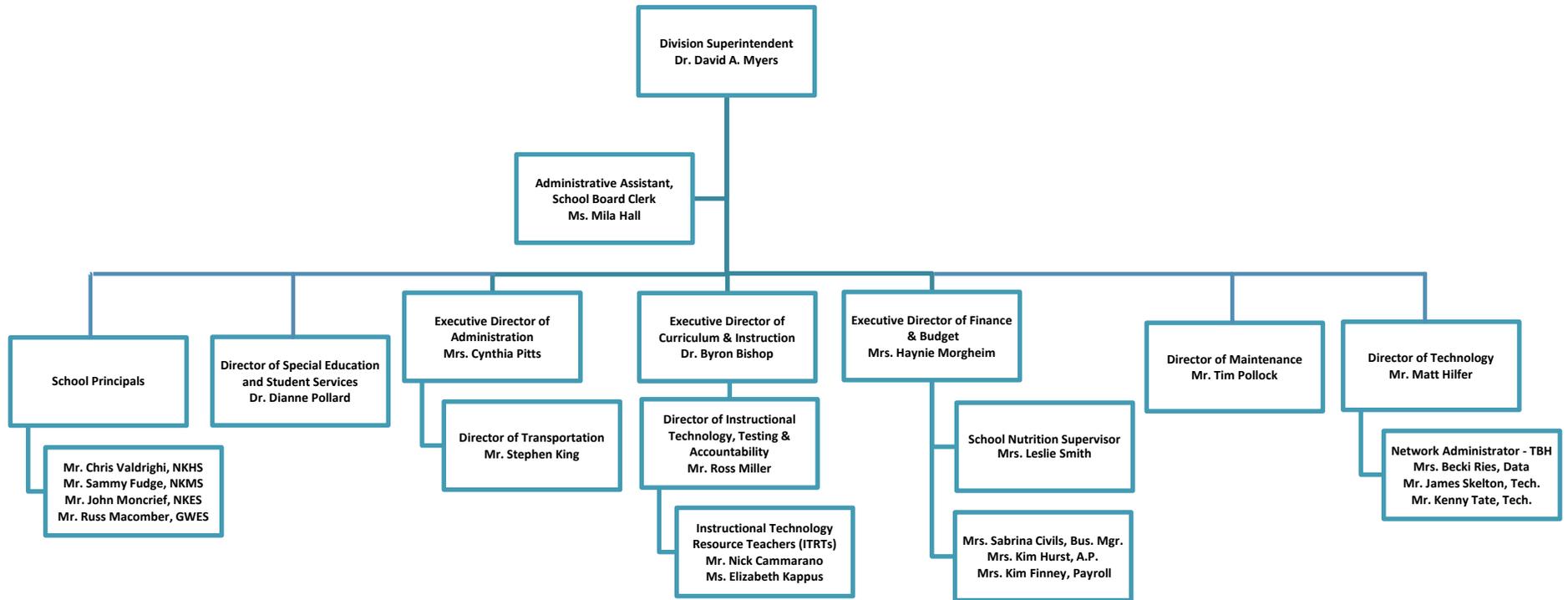
FISCAL YEAR 2015-16 ADOPTED BUDGET

Section G

Schools

New Kent County School Board

Organizational Chart – 2015-2016



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 (AP) courses along with Dual Enrollment courses offered in conjunction with Rappahannock Community College. Students also have the opportunity to take online courses available via the Virtual Virginia program. High school students can enroll in Career and Technical Education (CTE) 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 Standards of Learning (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 36 indicators for elementary and middle schools and 45 for high schools. The results indicate that two 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, 8 guidance counselors, 4 media specialists, 4 principals, 5 assistant principals, and 1 Superintendent and 9 division Directors.

New Kent Public Schools

Revenue Summary:

Source	FY 15 Adopted Budget	FY 16 Adopted Budget	% Change
<u>General Fund-205</u>			
Local Revenues	\$209,500	\$210,250	0.4%
State Support	13,156,863	13,664,688	3.9%
County Support-Operations	12,954,595	13,254,595	2.3%
County Support-Technology Initiative	--	300,000	100%
Total	\$26,320,958	\$27,429,533	4.2%
<u>Textbook Fund-206</u>			
Textbook Fees	\$160,261	\$164,594	2.7%
Total	\$160,261	\$164,594	2.7%
<u>Grant Fund - 207</u>			
Federal Support	\$974,630	\$936,388	-3.9%
Total	\$974,630	\$936,388	-3.9%
<u>Food Service-209</u>			
Food Services	\$783,684	\$628,684	-19.8%
State Support	14,748	13,822	-6.3%
Federal Support	150,000	305,000	203.3%
Total	\$948,432	\$947,506	0.1%
Total – All Funds	\$28,404,281	\$29,478,021	3.8%

Budget Comments: Revenues

The FY16 School budget reflects a total revenue increase of \$1,073,740. The State funding increase of \$507,825 is driven primarily from an increase in average daily membership, and does not necessarily reflect an increase in State funding for education. The County's operating transfer increased \$300,000, for total funding of \$13,254,595. The County also contributed an additional \$300,000 transferred through the CIP for the new technology initiative.

New Kent Public Schools



Expenditure Summary:

Source	FY 15 Adopted Budget	FY 16 Adopted Budget	% Change
<u>General Fund-205</u>			
Personnel	\$22,216,764	\$23,086,271	3.9%
Operating	4,093,994	4,333,062	5.8%
Capital	10,200	10,200	0%
Total	\$26,320,958	\$27,429,533	4.2%
<u>Textbook Fund-206</u>			
Personnel	\$--	\$--	0.0%
Operating	--	--	0.0%
Capital	160,261	164,594	2.7%
Total	\$160,261	\$164,594	2.7%
<u>Grant Fund - 207</u>			
Personnel	\$810,500	\$845,054	4.3%
Operating	164,130	91,334	-44.4%
Capital	--	--	0.0%
Total	\$974,630	\$936,388	-3.9%
<u>Food Service-209</u>			
Personnel	\$442,502	\$465,393	5.2%
Operating	505,930	482,113	-4.7%
Capital	--	--	0.0%
Total	\$948,432	\$947,506	-0.1%
Total – All Funds	\$28,404,281	\$29,478,021	3.8%

Budget Comments: Expenditures

Mandatory expenditure increases for FY15 include tuition increases for regional programs and healthcare increases in both participation and costs. A 2% salary increase is included for eligible employees. The bulk of the increase is in salaries and benefits, totaling \$926,952.

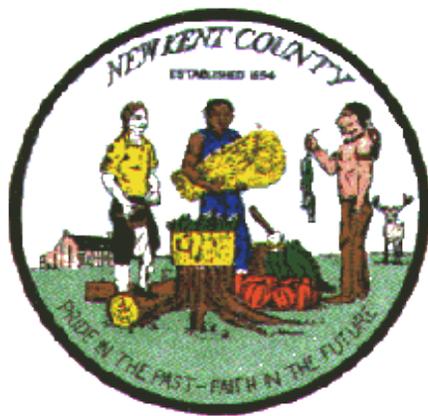
New Kent Public Schools

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> To further develop and deliver 21st century learning that fosters critical thinking, problem solving, information fluency, collaboration, and creativity in every classroom, everyday 	<ul style="list-style-type: none"> New Kent County Public Schools was 1 of 28 school divisions out of 133 in Virginia with all schools fully accredited
<ul style="list-style-type: none"> To maximize student learning potential by providing more individualized learning opportunities for all levels of students 	<ul style="list-style-type: none"> New Kent County Public Schools saw double digit gains in state SOL tests in elementary reading; New Kent High School saw 8% gains in math SOL scores
<ul style="list-style-type: none"> To better prepare students who are not going to college to be industry certified and workforce ready 	<ul style="list-style-type: none"> New Kent County Public Schools added complete building wireless capabilities at all schools

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
<ul style="list-style-type: none"> Fall membership 	2888	2938	3001	2977
<ul style="list-style-type: none"> All schools fully accredited 	Yes	Yes	Yes	Yes
<ul style="list-style-type: none"> Attendance 	95%	96%	95%	96%
<ul style="list-style-type: none"> AP Course Enrollment 	86	84	92	133
<ul style="list-style-type: none"> CTE Industry Certification 	67	49	100	187
<ul style="list-style-type: none"> Percent of advanced diplomas 	52.8%	58.8%	60.0%	55.8%





FISCAL YEAR 2015-16 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 2,500 homes and businesses and provides wastewater collection, transmission and treatment for over 1,250 homes and businesses. Water customers are served by 11 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, 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 state certified operators and is capable of treating 2 million gallons of wastewater each day. The recently upgraded

Parham Landing Wastewater Treatment Plant 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 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. During peak reclaimed water demand the WWTP can operate as a zero-discharge facility 4 months out of the year.



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. Construction inspectors ensure that facilities are constructed to County-approved standards.

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 assistance, and any other questions from 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 June 20, 2015, the department provided water service to approximately 2,558 accounts and sewer service to approximately 1,279 accounts.

Revenue Summary: Utility Fund

Public Utilities Enterprise Fund

Source	FY 13 Actual Revenues	FY 14 Actual Revenues	FY 15 Adopted Budget	FY 16 Adopted Budget	% Incr/Decr FY16-FY15
Interest on Investments	\$72,426	\$52,923	\$70,000	\$55,000	-21.4%
Utility Fund Balance	-	-	810,316	363,937	-55.1%
Water Service	1,333,234	1,389,957	1,543,100	1,695,200	9.8%
Other Revenues. - Water	135,476	108,213	115,250	107,600	-6.6%
Reimbursement from Henrico	460,435	429,781	373,350	397,135	6.4%
Sewer Service	809,220	933,119	975,500	1,055,600	8.2%
Connection and Available Fees	673,256	513,250	514,275	457,700	-11.0%
Other Misc. Revenue	59,205	57,447	16,000	8,000	-50.0%
Commonwealth of Virginia	-	-	-	-	0.0%
Total Utility Fund	\$3,543,252	\$3,484,690	4,417,791	\$4,140,172	-6.3%

Revenue Summary: Bottoms Bridge Service District Fund

Source	FY 13 Actual Revenues	FY 14 Actual Revenues	FY 15 Adopted Budget	FY 16 Adopted Budget	% Incr/Decr FY16-FY15
Real Estate Tax Ad Valorem	\$119,174	\$131,947	\$178,000	\$215,855	21.3%
Penalty & Interest	818	458	250	250	0.0%
Interest on Bank Deposits	774	233	250	250	0.0%
Bottoms Bridge Connection Fees	588,950	408,475	584,850	510,000	-12.8%
Transfer from Utility Fund	308,959	403,511	321,832	316,839	-1.6%
Total Bottoms Bridge	\$1,018,675	\$944,624	\$1,085,182	\$1,043,194	-3.9%
Total Public Utilities	\$4,561,927	\$4,429,314	\$5,502,973	\$5,183,366	-5.8%

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 \$4,140,172, which represents a decrease of \$277,619 from the FY14 budget of \$4,417,791. Overall revenue decreases are attributed to several factors, primarily: the closure of Colonial Downs, dwindling inventory of middle income & age-restricted housing, as well as water conservation efforts by end users. 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 FY15 review and update, it was determined that the proposed utility rates needed to be increased by 4% in order for the system to continue to be self-supporting. With the 4% 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 fourth year in a row.

Public Utilities Enterprise Fund

Expense Summary: Utility Fund

Description	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$1,224,079	\$1,266,032	\$1,282,765	\$1,323,751	3.2%
Operating	1,237,973	1,756,736	1,645,370	1,741,086	5.8%
Capital (non-major)	1,822,724	1,232,490	117,500	167,500	42.6%
Capital (major) *1	42,500	317,523	1,050,324	529,710	-49.6%
Debt Service	1,157	587	-	61,286	100.0%
Transfer	308,959	403,511	321,832	316,839	-1.6%
Total Expenditures	\$4,637,392	\$4,976,879	\$4,417,791	\$4,140,172	-6.3%
Personnel Complement	18	18	18	18	
Full-time	18	18	18	18	
Part-time	0	0	0	0	

Expense Summary: Bottoms Bridge Service District Fund

Description	FY13 Actual Expense	FY14 Actual Expense	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Operating *2	\$318,982	\$318,983	\$-	\$-	0.0%
Debt Service *3	699,692	570,162	1,085,182	1,043,194	-3.9%
Total Expenditures	\$1,018,674	\$889,145	\$1,085,182	1,043,194	-3.9%

Total Public Utilities	\$5,656,066	\$5,866,024	\$5,502,973	\$5,183,366	-5.8%
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*1 – Capital expenditures are reflected in the annual budget, but were capitalized in the FY13 and FY14 actual totals in accordance with Generally Accepted Accounting Principles. For FY13, expenditures totaling \$784,660 were removed from expenditures and capitalized as fixed assets. For FY14, capital expenditures totaling \$359,732 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 \$529,710, the FY16 expenditure budget for the Utility Fund operations totals \$3,610,462, which represents a decrease of \$242,995 from the FY15 budget of \$3,367,467, despite increases in salaries, maintenance & repairs and chemical supplies. 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

Public Utilities Enterprise Fund

proved challenging, and a portion of connection fees continue to be used to fund current expenditures.

Goals and Accomplishments:

Fiscal Year 2016 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Provide reliable water and wastewater service in accordance with all regulatory requirements. 	<ul style="list-style-type: none"> Completion of another year of operation of the Parham Landing WWTP while winning the 2014 Performance Award for the 4rd year in a row.
<ul style="list-style-type: none"> Provide reliable and friendly customer service to all users of the system. 	
<ul style="list-style-type: none"> Continue to explore New Kent County's water supply alternatives, to alleviate dependence on heavily regulated groundwater 	<ul style="list-style-type: none"> Completion of the Route 249 waterline, to consolidate the operations of the Farms of New Kent, Kenwood/Greenwood & Quinton Estates Water Systems
<ul style="list-style-type: none"> Work on expanding reclaimed water for other users within the county. 	<ul style="list-style-type: none"> Continued water conservation efforts with increased public education and reduced irrigation. These efforts are reflected in the continued decrease in water production.

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimated
<ul style="list-style-type: none"> Water Customers 	2,259	2,326	2,418	2,558
<ul style="list-style-type: none"> Wastewater Customers 	1,054	1,121	1,154	1,279
<ul style="list-style-type: none"> Water Production – In million gallons 	266.32	256.90	241.16	220.90
<ul style="list-style-type: none"> Wastewater Treated-In million gallons 	85.82	93.20	87.26	93.06
<ul style="list-style-type: none"> Reclaimed Water –In million gallons 	23.30	28.44	14.47	27.9



FISCAL YEAR 2015-16 ADOPTED BUDGET

Section I

Supplemental Information

**NEW KENT COUNTY
FY2015-16 ADOPTED BUDGET
FULL-TIME FUNDED POSITION HISTORY**

Department	Positions					
	FY11	FY12	FY13	FY14	FY15	FY16
Administration	3	3	4	4	3	3
Airport	1	1	1	1	1	1
Building Development	5	5	5	5	5	5
Circuit Court Judge	1	1	1	1	1	1
Clerk of Circuit Court	*1	4	4	4	4	5
Commissioner of Revenue	7	7	7	7	8	8
Commonwealth's Attorney	3	3	3	3	3	3
Community Development	*2	9	9	7	8	10
Children's Services Act	2	1	1	2	2	2
County Attorney Economic	2	2	2	1	1	1
Development Financial	2	2	1	1	1	1
Services	5	5	5	5	5	5
Fire-Rescue	*3	16	19	19	21	26
General Services	11	11	10	10	10	10
Human Resources	2	2	2	2	2	2
Information Technologies	3	3	3	3	4	4
Parks & Recreation	3	3	3	4	4	4
Registrar	2	2	2	2	2	2
Sheriff	*4	39	41	41	46	47
Social Services	*5	15	18	17	16	16
Treasurer	5	5	5	5	5	5
Victim Witness	1	1	1	1	1	1
Total - General Government	141	148	144	152	156	162
Enterprise Funded Positions:						
Public Utilities	15	18	18	18	18	18
Total Positions	156	166	162	170	174	180

Notes - For FY16:

- *1 - One new Deputy in Clerk of Circuit Court
- *2 - One new Administrative Assistant position in Environmental
- *3 - Two new Firefighter positions
- *4 - One new Deputy position in Sheriff Courts
- *5 - One new Benefit Programs Specialist II

**NEW KENT COUNTY
FY 2015-16 ADOPTED BUDGET
PART-TIME POSITION HISTORY**

Department	Positions				
	FY12	FY13	FY14	FY15	FY16
Administration-Receptionist	3	2	2	2	2
Airport	4	4	3	3	2
Circuit Court Judge	2	1	1	1	1
Clerk of Circuit Court	2	2	3	3	0
Commonwealth's Attorney	3	2	2	3	3
Community Development	0	0	0	1	0
Extension Programs	1	1	1	1	1
Economic Development	4	4	5	5	4
Financial Services	1	1	1	1	1
Fire-Rescue	20	22	20	18	22
General Services	16	16	15	16	16
Parks & Recreation	19	18	18	18	16
Registrar	6	6	6	6	8
Sheriff	18	19	23	23	19
Social Services	1	1	1	2	3
Total - General Government	100	99	101	103	98
Enterprise Funded Positions:					
Public Utilities	1	0	0	0	0
Total Positions	101	99	101	103	98

This document does not reflect seasonal employees or poll workers

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
General Fund - 001		
Administration		
11020	County Administrator	1.00
11020	Deputy Clerk of the Board	1.00
11020	Executive/Legal Assistant	1.00
		3.00
Commissioner of Revenue		
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	1.00
		8.00
County Attorney		
12040	County Attorney	1.00
		1.00
Human Resources		
12050	Human Resource Manager	1.00
12050	Human Resource Assistant	1.00
		2.00
Treasurer		
12130	Treasurer	1.00
12130	Chief Deputy Treasurer	1.00
12130	Deputy Treasurer - Delinquent Collections	1.00
12130	Deputy Treasurer	1.00
12130	Deputy Treasurer	1.00
		5.00
Financial Services		
12150	Director	1.00
12150	Assistant Director	1.00
12150	Payroll Administrator	1.00
12150	Accounts Payable Specialist	1.00
12150	Accountant	1.00
		5.00

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
Information Technology		
12200	Chief Technology Director	1.00
12200	Senior IT Lead Technician	1.00
12200	Technology Support Specialist	1.00
12200	GIS Manager	1.00
		4.00
Registrar		
13020	Registrar	1.00
13020	Chief Assistant Registrar	1.00
		2.00
Circuit Court Judge		
21010	Administrative Assistant	1.00
		1.00
Clerk of the Circuit Court		
21060	Clerk of the Circuit Court	1.00
21060	Chief Deputy Clerk	1.00
21060	Deputy	1.00
21060	Deputy	1.00
21060	Deputy	1.00
		5.00
Sheriff - Law Enforcement		
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 2015-16 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
Sheriff - Courts		
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
21700	Civil Process Deputy	1.00
		6.00
Victim Witness		
21900	Coordinator, Victim Witness	1.00
		1.00
Commonwealth's Attorney		
22010	Commonwealth Attorney	1.00
22010	Assistant Commonwealth Attorney	1.00
22010	Administrative Assistant	1.00
		3.00
Building Development		
30000	Building Official, Director	1.00
30000	Assistant Building Official	1.00
30000	Building Inspector	1.00
30000	Building Inspector	1.00
30000	Administrative Assistant	1.00
		5.00
Sheriff - Emergency 911 Communications		
31400	Communications Officer	1.00

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
31400	Communications Officer	1.00
31400	Communications Officer	1.00
		9.00
Fire-Communication Systems		
31800		-
		-
Fire-Emergency Management & Preparedness Services		
32200	Captain	1.00
		1.00
Fire-Rescue		
32100	Fire Chief	1.00
32100	Battalion Chief	1.00
32100	Captain	1.00
32100	Captain	1.00
32100	Captain	1.00
32100	Firefighter/EMT Paramedic	1.00
32100	Firefighter/EMT Intermediate	1.00
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	Administrative Assistant	1.00
32100	Billing Specialist	1.00
		25.00
Sheriff - Animal Control		
35010	Corporal	0.50
35010	Animal Control Officer	1.00
35010	Animal Control Officer	1.00
35010	Pound Attendant	1.00

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
		3.50
Refuse Collection		
42030	Equipment Maintenance	1.00
42030	Administrative Assistant	0.25
42030	Refuse Site Lead Attend.	1.00
42030	Maintenance Supervisor	0.50
		2.75
Buildings & Grounds		
43020	Director - Vacant	-
43020	Administrative Assistant	0.75
43020	Custodian Sheriff's Dept.	1.00
43020	Custodian - Courthouse	1.00
43020	Custodian Traveling	1.00
43020	Custodian Human Services	1.00
43020	Custodian - Administration	1.00
43020	Grounds/Maintenance Technician	1.00
43020	Maintenance Supervisor	0.50
		7.25
Parks & Recreation - Administration		
71100	Director of Parks & Recreation	1.00
71100	Recreation Programs Manager	1.00
71100	Administrative Assistant	1.00
		3.00
Parks & Recreation - Programs		
71100	Youth Program Coordinator	1.00
		1.00
Community Development - Administration		
81009	Director	1.00
81009	Administrative Assistant	1.00
		2.00
Planning		
81010	Zoning Official	1.00
81010	Planner I	1.00
81010	Planning Manager	1.00
		3.00
Economic Development		
81050	Director - Vacant	-
81050	Administrative Assistant	1.00
		1.00
Environmental		
82020	Environmental Planning Manager	1.00

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
82020	Senior Environmental Planner	1.00
82020	Environmental Compliance Inspector	1.00
82020	Environmental Compliance Inspector	1.00
82020	Administrative Assistant	1.00
		5.00
Total General Fund		142.00
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 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 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	Family Services Supervisor	1.00
2-53010	Family Services Specialist II	1.00
2-53010	Family Services Specialist II	1.00
2-53010	Family Services Specialist II	1.00
2-53010	Admin Program Assistant	1.00
2-53010	Office Manager	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
Total		1.00
County Airport - Fund 097		

COUNTY OF NEW KENT
 FY 2015-16 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

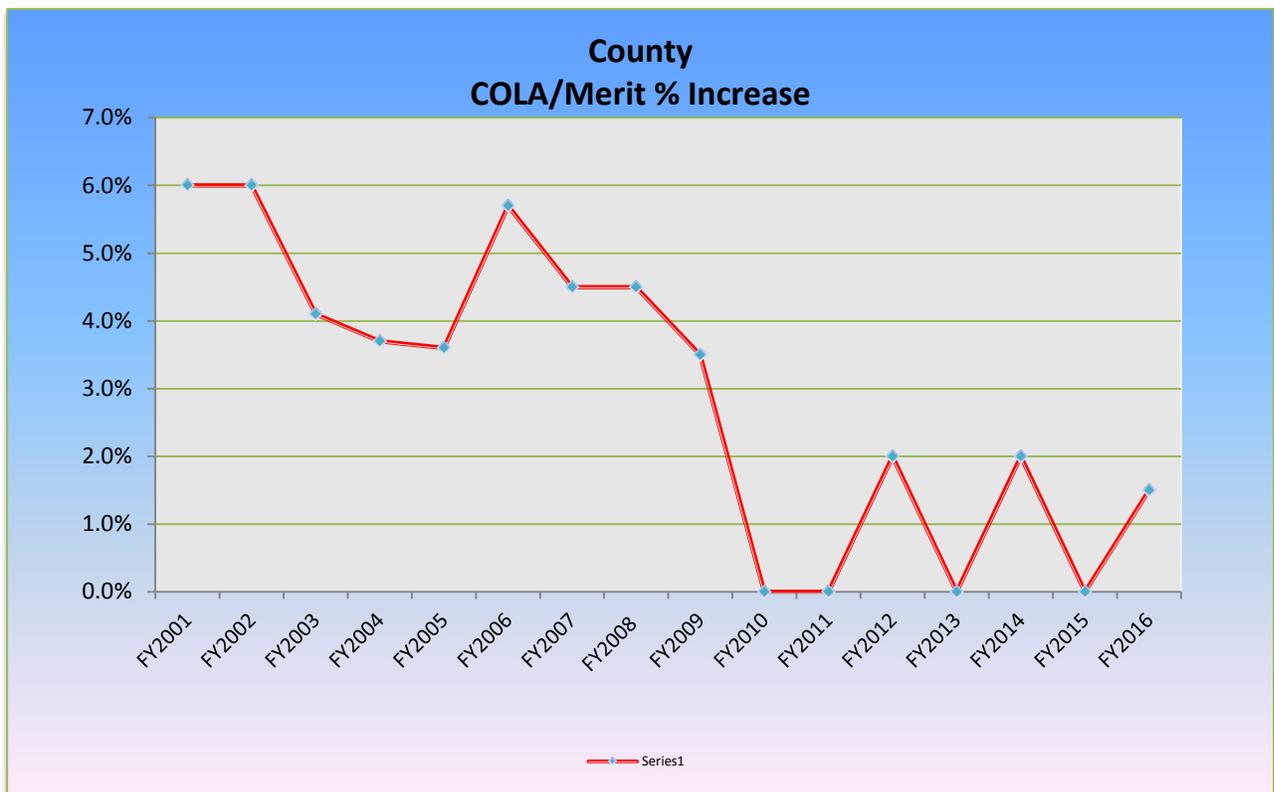
DEPT NO	Position	Allocation Percentage
Airport		
97-90000	Airport Manager	1.00
Total		1.00
Public Utilities - Fund 098		
Public Utility - Administration		
91020	Public Works Director	1.00
91020	Asst. Public Works Director	1.00
91020	Administrative Assistant	1.00
91020	Billing Specialist	1.00
Water Operations		
91030	Maintenance Mechanic	1.00
91030	Maintenance Mechanic	0.50
91030	Construction & Maintenance Superintendent	1.00
91030	Utility Foreman	0.50
91030	Utility Mechanic	1.00
91030	Utility Specialist	0.50
91030	Utility Construction Inspector	1.00
Parham Landing Water		
91040	Maintenance Mechanic 50%	0.50
91040	Utility Foreman- 50%	0.50
91040	Operations Superintendent 25%	0.25
Parham Landing Sewer		
91050	Operations Superintendent	0.50
91050	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
County Sewer & Reclaim		
91060	Operations Superintendent	0.25
91060	Waste Water Treatment Plant Operator II	0.50
91060	Utility Specialist	0.50
Total - Public Utility		18.00

COUNTY OF NEW KENT
FY 2015-16 ADOPTED BUDGET
PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
Total - All Funds		180.00

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

Fiscal Year	Cost of Living (COLA) Increase	Merit Increase		Total COLA Merit
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%
FY2016	1.50%		\$690 COLA for Each Employee *2	1.50%



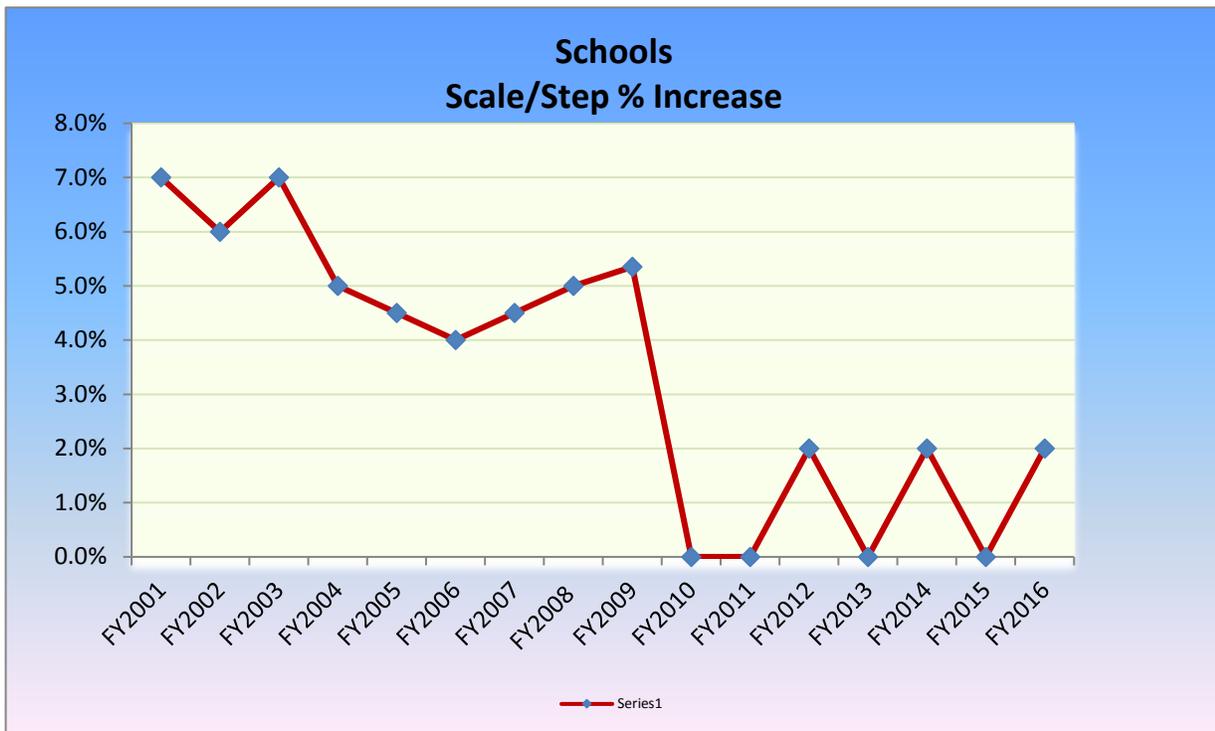
*1 - Employees received a 5% salary adjustment to offset a State requirement to pay the 5% VRS share. On average, this resulted in a net \$10 reduction in employee take home pay.

*2 - The COLA totaled 1.5% of the average salary for all employees of \$46,003, which equated to \$690 for each employee. The salary scale was increased \$690.

County Schools Schools Scale/Step Increase History

Fiscal Year	Scale Adj. Increase	Step Increase		Total Increase
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%
FY2016	2.00%	0.00%		2.00%

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



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

**COUNTY OF NEW KENT
FY 2015-16 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	Misc.	Total
(1)	2007	16,763,796	2,832,500	760,652	200,000	511,750	941,497	4,668,027	75,000	26,753,222
(1)	2008	18,458,473	3,210,413	747,598	312,500	577,050	1,341,299	4,510,014	2,000	29,159,347
(1)	2009	22,029,663	3,581,244	455,335	219,372	646,036	1,475,423	4,994,007	203,807	33,604,887
(1)	2010	22,222,442	3,153,669	430,902	191,841	786,270	1,625,407	5,287,241	127,801	33,825,573
(1)	2011	22,297,958	3,357,126	310,578	215,521	707,207	1,424,225	5,284,254	259,823	33,856,692
(1)	2012	22,901,566	3,428,191	377,288	242,185	547,657	1,453,487	6,586,903	227,366	35,764,643
(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
(1)	2014	24,678,308	3,869,620	395,155	289,644	463,276	1,036,142	6,376,632	157,611	37,266,388
(2)	2015	25,681,296	4,350,400	387,580	245,500	526,058	864,981	3,978,580	57,391	36,091,786
(2)	2016	26,116,687	4,585,832	435,030	275,700	476,200	835,636	4,040,891	59,651	36,825,627

(1) Actual & Audited General Fund Revenues

(2) Adopted Budget

**COUNTY OF NEW KENT
FY 2015-16 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
(1)	2007	62.7%	10.6%	2.8%	0.7%	1.9%	3.5%	17.4%	0.3%	100%
(1)	2008	63.3%	11.0%	2.6%	1.1%	2.0%	4.6%	15.5%	0.0%	100%
(1)	2009	65.6%	10.7%	1.4%	0.7%	1.9%	4.4%	14.9%	0.6%	100%
(1)	2010	65.7%	9.3%	1.3%	0.6%	2.3%	4.8%	15.6%	0.4%	100%
(1)	2011	65.9%	9.9%	0.9%	0.6%	2.1%	4.2%	15.6%	0.8%	100%
(1)	2012	64.0%	9.6%	1.1%	0.7%	1.5%	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%
(1)	2014	66.2%	10.4%	1.1%	0.8%	1.2%	2.8%	17.1%	0.4%	100%
(2)	2015	71.2%	12.1%	1.1%	0.7%	1.5%	2.4%	11.0%	0.2%	100%
(2)	2016	70.9%	12.5%	1.2%	0.7%	1.3%	2.3%	11.0%	0.2%	100%

(1) Actual & Audited General Fund Revenues

(2) Adopted Budget

**COUNTY OF NEW KENT
FY16 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
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
2015	20,164	2,430,680,249	10,363,309	0.43%	514

- (1) U.S. Census Bureau, New Kent Planning Department, and Weldon Cooper Center for Public Service
(2) Commissioner of the Revenue, New Kent County - Annual Budget Estimate
(3) Financial Services Department, New Kent County

**COUNTY OF NEW KENT
FY16 ADOPTED BUDGET
ASSESSED PROPERTY VALUES**

Original Assessed Values-Per COR Budget Estimates

	Calendar Year	Fiscal Year		Real Property (1)	Personal Property (1)	Public Service (1)	Total Assessed Value
*	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) (4)	179,393,301 (3)	119,607,807 (3)	2,729,681,357
	2015	2016		2,393,008,943 (3)	189,179,276 (3)	120,632,636 (3)	2,702,820,855

(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

(4) During FY15, this total was adjusted to \$2,367,517,549 due to a computational discrepancy.

COUNTY OF NEW KENT
FY 2015-16 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
2014	\$ 19,552,791	\$ 18,769,457	95.99%	\$ (5,112)	\$ 19,547,679	\$ 346,612	\$ 19,116,069	97.79%
2013	18,281,426	17,694,332	96.79%	2,990	18,284,416	389,154	18,083,486	98.90%
2012	18,212,680	17,636,241	96.83%	(313)	18,212,367	429,061	18,065,302	99.19%
2011	18,024,674	17,412,481	96.60%	(987)	18,023,687	504,916	17,917,397	99.41%
2010	18,150,753	17,481,715	96.31%	(130,619)	18,020,134	486,390	17,968,105	99.71%
2009	17,544,380	16,928,858	96.49%	(20,740)	17,523,640	559,079	17,487,937	99.80%
2008	14,683,271	14,228,315	96.90%	(228)	14,683,043	438,042	14,666,357	99.89%
2007	13,684,954	13,233,449	96.70%	(2,665)	13,682,289	445,177	13,678,626	99.97%
2006	10,873,944	10,579,423	97.29%	41,551	10,915,495	334,891	10,914,314	99.99%
2005	9,769,591	9,543,630	97.69%	18,429	9,788,020	242,687	9,786,317	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
FY16 ADOPTED BUDGET
PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE**

<u>Calendar Year</u>	<u>Fiscal Year</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Machinery & Tools</u>	<u>Aircraft</u>	<u>Mobile Homes</u>
* 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
2015	2016	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 2015-16 ADOPTED BUDGET
PRINCIPAL REAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO**

Taxpayer	2015			2006		
	Rank	Assessed Valuation (1)	Percentage of Total Assessed Valuation	Rank	Assessed Valuation (2)	Percentage of Total Assessed Valuation
Colonial Downs Holdings Inc	1	\$ 27,400,900	1.15%	1	\$ 24,396,800	1.82%
City of Newport News	2	25,896,600	1.09%	2	23,220,698	1.74%
New Kent Farms LLC	3	24,012,200	1.01%			
Kinney Jonathan C. Trustee	4	23,112,400	0.97%	6	6,798,700	0.51%
NKP LB5 LLC	5	12,247,000	0.52%			
SPF Investments, LLC	6	11,762,200	0.50%			
Kentland Investments LLC	7	10,840,200	0.46%	5	7,424,300	0.55%
NKP LB4 LLC	8	9,724,100	0.41%			
Patriot Landing Mgmt Corporation	9	8,849,400	0.37%			
AHS Cumberland Hospital, LLC	10	7,721,400	0.33%	7	6,313,200	0.47%
Bluegreen Properties of Virginia				4	8,640,600	0.65%
Tideland Title Agency, Inc.				3	10,398,500	0.78%
Goodall, Marjorie R				8	6,090,100	0.46%
Curtis Group, Inc.				10	5,123,900	0.38%
Coloinial Downs LLC				9	5,287,400	0.40%
Total		<u>\$ 161,566,400</u>	<u>6.804%</u>		<u>\$ 103,694,198</u>	<u>7.749%</u>
Total Assessed Valuation of RE		<u>\$ 2,374,690,544</u>	<u>100.000%</u>		<u>\$ 1,338,078,698</u>	<u>100.000%</u>

Notes:

(1) Based on January 1, 2014 Real Estate Assessments Less AFD

(2) Based on January 1, 2005 Real Estate Assessments Less AFD

Updated 08-04-2014 MFA

**COUNTY OF NEW KENT
FY 2015-16 ADOPTED BUDGET
DEMOGRAPHIC AND ECONOMIC STATISTICS**

Year	Population (6)	Personal Income (in thousands) (1)	Per Capita Personal Income (1)	Unemployment Rate (2)	School Enrollment (3)
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	2,854
2011 (4)	18,827	690,856	36,705	6.4	2,888
2012 (4)	19,257	740,013	38,605	5.6	2,938
2013	19,554	774,557	39,707	5.6	3,001
2014	19,860	N/A	N/A	4.3	2,977
2015	20,286	N/A	N/A	4.3	3,027

(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-Estimated Population

N/A - This information was unavailable.

New Kent

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A GREAT PLACE TO GROW

FISCAL YEAR 2015-16 ADOPTED BUDGET

Appendices

Fee Schedule

APPENDIX A FY16 Adopted Fee Schedule

AIRPORT FEES

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 FY16 Adopted Fee Schedule

ANIMAL CONTROL FEES

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 FY16 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 FY16 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
<u>Amusement device rides:</u>	
Kiddie ride	\$25.00
Circular/flat rides	\$35.00
Other rides	\$55.00

Fee Schedule

APPENDIX A FY16 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 FY16 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 FY16 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	\$10.00 per acre
Erosion and sediment control plan review and inspection fee; Commercial, Mixed Use, or Industrial	\$100.00	\$50.00 per acre
Land Disturbance Permit – Single Family	\$210.00	\$20.00 per acre
Land Disturbance Permit Renewal Fee – All Single Family	\$50.00	
Land Disturbance Permit – Commercial, Mixed Use, or Industrial	\$465.00	\$50.00 per acre
Land Disturbance Permit Renewal Fee – Commercial, Mixed Use, or Industrial	\$150.00	
Erosion and sediment control – Environmental Violation	\$100.00	
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	
RPA Signs	\$10.00 per sign	

Fee Schedule

APPENDIX A FY16 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 FY16 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 FY16 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 FY16 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 FY16 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 FY16 Adopted Fee Schedule

PUBLIC SAFETY

Item	Base Fee
Burn permit—Residential	\$50.00
Burn permit—Commercial or Land/ Lot Clearing Operations	\$250.00
Temporary Storage/Sale of Permissible Fireworks Permit	\$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
Cost Recovery for Emergency Response:	
Chief Fire Marshal	\$56.64/HR
Assistant Fire Marshal	\$26.01/HR
Fire Captain	\$26.01/HR
Battalion Chief	\$42.99/HR
Firefighter(s)	\$19.76/HR PER
Engine Company	\$85.00/HR
Tanker Company	\$60.00/HR
Brush Truck	\$50.00/HR
Ambulance	\$55.00/HR
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

Fee Schedule

APPENDIX A FY16 Adopted Fee Schedule

Item	Base Fee					
Advanced Life Support 1	\$660.00					
Advanced Life Support 2	\$770.00					
Per mile charge for transport to hospital	\$9.00					
Evaluation, with treatment, and without transport	\$100.00					
Outside agency annual permit fee	\$100.00					
Private Event Request: (Minimum 4 hour)						
Chief Fire Marshal	\$56.64/HR					
Assistant Fire Marshal	\$26.01/HR					
Deputy Emergency Manager	\$38.22/HR					
Fire Captain	\$26.01/HR					
Battalion Chief	\$42.99/HR					
Additional Firefighter(s)	\$19.76/HR PER					
Crowd Manager(s)	\$19.76/HR PER					
Engine Company	\$125.00/HR					
Tanker Company	\$100.00/HR					
Brush Truck	\$70.00/HR					
Ambulance	\$95.00/HR					
Fireworks Display and Special Effect Permit (Per event or location)						
	Application received more than 15 days prior to event.	Additional fee for each consecutive day	Application received less than 15 days prior but more than 7 days prior to event	Additional fee for each consecutive day	Application received less than 7 days prior to event.	Additional fee for each consecutive day
Aerial Fireworks	\$250.00	\$150.00	\$550.00	\$150.00	\$650.00	\$150.00
Proximity Pyro	\$350.00	\$150.00	\$550.00	\$150.00	\$650.00	\$150.00
Flame w/ Pyro*	\$150.00	\$125.00	\$200.00	\$100.00	\$300.00	\$125.00
Flame effect w/o Pyro	\$300.00	\$200.00	\$550.00	\$200.00	\$650.00	\$150.00

Fee Schedule

APPENDIX A FY16 Adopted Fee Schedule

*Fee is in addition to the fee levied for either aerial fireworks or close proximity pyrotechnics

Explanation of changes and additions

Burn Permit – Residential - This increase is based on the time to execute a burn permit. The increase incorporates the on-site one (1) hour inspection. The total man hour time is two (2) hours.

Temporary Storage/Sale of Permissible Fireworks Permit – Language change to reflect the 2012 Statewide Fire Prevention Code.

Cost Recovery for Emergency Response – The addition of these fees provides a menu for allowable recovery costs for emergency incidents. All fees are hourly rates. Apparatus fees do not include manpower. The fees align with the Statewide Fire Prevention code 107.13 stating the local governing body may establish a fee schedule. This is for non-transports to the hospital, which would encompass more than the standard assessments that are given now at no charge, to include the administration of medications or when a patient refuses to go to the hospital after he/she receives the administration of medication by the EMS crew”.

Cost Recovery for Emergency Medical Services – Language change

Private Event Request – The addition of these fees provides a menu for private event requests. The fees align with the Statewide Fire Prevention code 107.13 stating the local governing body may establish a fee schedule.

Fee Schedule

APPENDIX A FY16 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
2"	\$750.00

Fee Schedule

APPENDIX A FY16 Adopted Fee Schedule

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 FY16 Adopted Fee Schedule

WATER FEES (including irrigation)

Minimum Usage	0 - 6,000 gallons
5/8" and 3/4" meter minimum usage charge	\$46.71
1" meter minimum usage charge	\$87.34
1 1/2" meter minimum usage charge	\$184.06
2" meter minimum usage charge	\$276.60
3" meter minimum usage charge	\$482.51
4" meter minimum usage charge	\$772.63
6" meter minimum usage charge	\$1,544.20
8"--10" meter minimum usage charge	\$2,760.30
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	\$7.01
Usage 12,001—18,000 gallons	\$7.64
Usage 18,001 + gallons	\$8.01

Fee Schedule

APPENDIX A FY16 Adopted Fee Schedule

WATER CONNECTION FEES

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 FY16 Adopted Fee Schedule

SEWER FEES

Minimum Usage	0-6,000 gallons
5/8" and 3/4" meter minimum usage charge	\$64.89
1" meter minimum usage charge	\$152.86
1 1/2" meter minimum usage charge	\$298.43
2" meter minimum usage charge	\$516.82
3" meter minimum usage charge	\$1,033.61
4" meter minimum usage charge	\$1,679.78
6" meter minimum usage charge	\$3,438.82
8"--10" meter minimum usage charge	\$7,050.27
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	\$9.72
Usage 12,001—18,000 gallons	\$10.54
Usage 18,001 + gallons	\$11.11

Fee Schedule

APPENDIX A FY16 Adopted Fee Schedule

SEW CONNECTION AVAILABILITY FEES

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

Fee Schedule

APPENDIX A FY16 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 FY16 Adopted Fee Schedule

REFUSE AND RECYCLING

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

Fee Schedule

APPENDIX A FY16 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 FY16 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 FY16 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



APPENDIX B 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

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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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*

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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*

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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*

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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*

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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*

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FUND BALANCE

A. The County has five categories of Fund Balance for financial reporting: 1) Nonspendable 2) Restricted 3) Committed 4) Assigned and 5) Unassigned

B. ***Components of Fund Balance*** - Effective for the fiscal years ending June 30, 2011, Fund Balance relative to Governmental Funds shall consist of the following components.

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

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

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

- **Committed Fund Balance** – Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors using the highest level of decision-making authority. Removal of the constraint would require another action by the Board of Supervisors. Commitments must be established or removed by the Board of Supervisors prior to the end of the fiscal year (June 30th) for which the constraint or removal of constraint is desired. Formal Board action includes the annual adoption of the budget

FINANCIAL POLICY GUIDELINES- *Continued*

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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 30th of the current year. All amounts in excess of the 15% minimum requirement shall be transferred to the Capital Projects Fund not later than December 31st, annually.
- E. Funds transferred to the Capital Projects Fund shall serve as a “Committed” reserve to fund the future capital requirements of the County. During the annual budget process, the Board of Supervisors shall appropriate a portion of the reserve balance for the procurement of capital improvements in the coming year. As a “Committed” reserve, Board action would be required for the appropriation of the reserve balance for non-capital expenditures.
- F. The County Board may, from time-to-time, appropriate undesignated fund balances that will reduce available fund balances below the 15% “Unassigned Fund Balance Reserve Requirement” policy for purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the County. In such circumstances the Board will adopt a plan to restore the available fund balance to the 15% policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.

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

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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

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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

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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

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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 1st to June 30th fiscal year.

Fixed Assets: Long-term assets such as land, buildings, vehicles, machinery, furniture and other equipment.

Full Faith and Credit: An unconditional pledge of the general taxing power of a government to repay debt obligations. Normally, general obligation bonds are issued with the full faith and credit of the government, based on the ability to tax.

Glossary of Terms

APPENDIX C

Function: A major classification or grouping of tasks directed toward a common goal, such as improvements to public safety, the physical environment, etc.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds are: general fund, special revenue funds, debt service funds, capital project fund, enterprise funds, trust and agency funds, and internal service funds.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. Occasionally, a portion of fund balance is appropriated during the budget process to balance revenues with planned expenditures. An Enterprise Fund may refer to these funds as retained earnings. Rating agencies like to see a fund balance reserve of between 15 to 25 percent. The County of New Kent has a documented fund balance reserve goal of 15 percent of budgeted general fund revenues.

General Fund: The largest fund within the county, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, finance, data processing, parks and recreation, public works and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings and improvements. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP govern the form and content of the basic financial statements of a governmental entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial position. The Government Accounting Standards Board is the authoritative source for GAAP relative to state and local governments. The Financial Accounting Standards Board is the authoritative source of GAAP for private entities and non-profits.

Government Accounting Standards Board (GASB): the authoritative source for GAAP relative to state and local governments.

Government Finance Officers Association of the United State and Canada (GFOA): The GFOA functions to enhance and promote the professional management of governments for the public benefit. The GFOA provides a variety of training and education resources for finance professionals through-out the United States and Canada; to include a certification program.

Glossary of Terms

APPENDIX C

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block (operational or capital), depending upon the amount of discretion allowed the grantee.

Impact Fee: A fee charged to developers by governmental entities to cover the infrastructure costs associated with a new development. These fees often are tied to a standard measure, such as square footage or number of bedroom per dwelling unit.

Interfund Transfer: A resource recorded in one fund may be moved to another fund with the approval of the Board of Supervisors. An example of an interfund transfer would be a transfer of funds from the General Fund to the Debt Service Fund for payments on principal and interest on bonds.

Intergovernmental Revenue: Revenue received from another government for a specific purpose.

Investment: Securities and real estate purchased and held for the production of income in the form of interest dividends, rentals, or base payments.

Investment Instrument: The specific type of security that a government purchases and holds for investment purposes.

Joint Development: A public-private partnership which may be structured such that a capital asset owned by the government can be used jointly by a private firm. In return for sharing the benefits of the assets, the private sector contributes money or shares in the cost of maintaining the asset. Alternatively, the asset may be owned by the private sector, and the government contributes to its development in exchange for a share of the income generated from the asset.

Land Use Plan: A plan specifying the permitted land uses in various parts of the community.

Lease: A financing approach to acquire the use of an asset in which installment payments are made. A "true lease" is one in which an individual or organization (the lessee) acquires the use of an asset over the term of the lease, and ownership is retained by the lessor during the lease period. A "lease-purchase" agreement permits the lessee to purchase the asset at the end of the lease term for a predetermined price.

Levy: The total amount of taxes, special assessments, or charges imposed by the government.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Line Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.), along with the dollar amount budgeted for each specified category.

Glossary of Terms

APPENDIX C

Liquidity: The ability to meet short-term expenditures promptly using cash on hand or by converting an investment to cash with minimum risk to principal or accrued interest.

Long Term Debt: Debt that matures more than one year after the date of issuance.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt instruments are scheduled to be redeemed.

Mill: One-tenth of one cent, or one-thousandth (.001) of one dollar. Rates of taxation of assessed valuation often are expressed in mills.

Millage Rate: The rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Expenditure: Expenditures for day-to-day operations, such as office supplies, routine maintenance of equipment, and travel. Also known as operating and maintenance expenditures, they exclude expenditures for capital purposes.

Overlapping Debt: A governmental issuer's proportionate share of the debt of other local governments which overlap it (i.e., the issuer is located wholly or partially within these other jurisdictions) or underlie it (the other jurisdictions are located within the issuer's geographic boundaries).

Pay as You Go Approach (Capital Outlays): The procurement of capital assets with available cash reserves.

Performance Measures: Specific, quantitative measures defining the quantity, quality, and efficiency of service efforts. Performance measure may include output measure – the amount of work performed within an activity or program (e.g., total miles of streets cleaned), outcome measure – the results obtained through a program or activity (e.g., reduced incidence of vandalism due to a new street lighting program), or productivity measure – the amount of work performed or results obtained per unit of inputs (e.g., miles of streets cleaned per dollar spent).

Program: A single project or activity, or a group of projects or activities, related to a single purpose that is to be carried out in a specific period.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Glossary of Terms

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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.