



**New Kent County, Virginia**  
**Popular Annual Financial Report**  
For the Fiscal Year Ended June 30, 2015



# New Kent County



Citizens of New Kent County,

We are pleased to present to you New Kent County's second Popular Annual Financial Report (PAFR), prepared by the Department of Financial Services. We hope to provide you with a better understanding of our County government, local economic factors and financial position through this simplified explanation of our annual financial statement.

A PAFR is an unaudited summary report of the financial activities and position of the County with the purpose of providing the citizens of New Kent County a better understanding of the financial position of the County. The PAFR was prepared using the audited financial statements included in the June 30, 2015 Comprehensive Annual Financial Report (CAFR) which was prepared in accordance with Generally Accepted Accounting Principals of the United States of America (GAAP), audited by Robinson, Farmer, Cox and Associates and was given an unmodified opinion. An unmodified opinion means that the financial statements were fair and true in all material aspects. Because the PAFR

only includes certain funds and does not include transfers to and from other funds, the following financial statements do not comply with GAAP and generally accepted reporting requirements for government entities. Additional details on information found in this report is located in the fiscal year 2015 CAFR located on the New Kent County website ([www.co.new-kent.va.us](http://www.co.new-kent.va.us)).

Questions or comments concerning any of the information provided in the PAFR should be addressed to the Director of Financial Services, County of New Kent, P.O. Box 150, New Kent, VA 23124 or via email at [mfaltemus@newkent-va.us](mailto:mfaltemus@newkent-va.us).

## Table of Contents

New Kent County	3
Your Board of Supervisors	4
Quick County Facts	5
Fiscal Year 2015	6
The Local Economy	7
Budget	8
Financial Statement	9
Revenues	10
Expenditures	11
Fund Balance	12
The Future	13
Awards	14
Contact Your County	15



Sincerely,

*Mary F. Altemus*

Mary F. Altemus  
Director of Financial Services  
New Kent County

# NEW KENT COUNTY

*A community based on its citizens, heritage, rural character and quality of life.*

The County of New Kent was created by an act of the House of Burgesses on November 20, 1654. The settlers were of English descent and the County was named for Kent of England. Land grants to the early settlers along the rivers led to large plantations and 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. The area was frequented by the Chickahominy Indians and the tribe is still well established in the County today. 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 its rural character.

New Kent County offers an open and relaxed atmosphere with the services and opportunities of an urban community. Richmond, Williamsburg, Norfolk and Washington D.C. are within close proximity. Citizens have access to multiple labor markets with a broad range of skills, a variety of educational institutions and access to major interstates for easy commuting to all areas of the East Coast and points west. The County offers a beautiful setting for living and working in an uncrowded environment.

New Kent County Public Schools operates four schools: New Kent Elementary, George W. Watkins Elementary, New Kent Middle School and New Kent High School. All four schools are fully accredited by the Virginia Department of Education. A number of major colleges and universities are within a 90-mile radius of the County.



## HISTORIC NEW KENT

- St. Peter's Church
- Olivet Presbyterian Church
- George W. Watkins School
- Foster's Castle



The County is home to four premier golf courses, a large number of festivals and three wineries. Bordering the County are the Chickahominy, Pamunkey and York rivers.

# YOUR BOARD OF SUPERVISORS

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

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 Board members shown below governed the County as of June 30, 2015. Mr. James Burrell, District 3, retired from the New Kent County Board of Supervisors as of December 31, 2015. At the November 3, 2015 election Mrs. Patricia A. Paige was elected as the new District 3 supervisor for the January 1, 2016 - December 31, 2019 term. All other Board members upheld their current positions. With some exceptions, the Board holds its regular business meetings at 6 p.m. on the second Monday of each month.

## District 1

- Tunstall and Southern Branch

## District 2

- Quinton and Kentwood

## District 3

- Watkins and Cumberland

## District 4

- Mountcastle and Providence Forge

## District 5

- Eltham and Chickahominy River



Thomas W. Evelyn  
twelvyn@newkent-va.us



James H. Burrell  
jhburrell@newkent-va.us



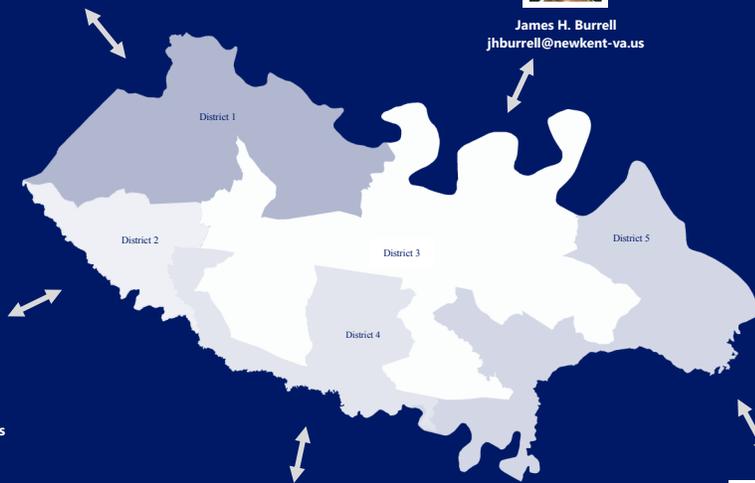
C. Thomas Tiller, Jr.  
cttiller@newkent-va.us



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W.R. "Ray" Davis, Jr.  
wrdavis@newkent-va.us



## Core 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 touchpoint 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.



Mr. Burrell's Retirement Party

From left to right: Thomas Evelyn, Ron Stiers, Rodney Hathaway (County Administrator), Tommy Tiller, Ray Davis and James Burrell.

# QUICK COUNTY FACTS

About New Kent

## Size

Population	20,286
Square miles	212
Persons per square mile	95.69

## Fire Department

Companies	1
Stations	4
Emergency responses	2,415
Fires extinguished	104
Inspections	84

## Sheriff's Department

Patrol units	19
Total calls dispatched	38,426
Calls dispatched for traffic	9,152
Calls dispatched for rescue	2,899
Criminal warrants served	1,223
Civil warrants and traffic notes	9,422

## Education

Elementary schools	2
Middle schools	1
High schools	1
School buses	55
School enrollment	3,027
2015 graduates	235

## Refuse Collection

Number of refuse sites	4
Refuse collected (tons)	5,985
Recyclables collected	
Metal (tons)	202
ONP (tons)	-
OCC (tons)	88
Propane tanks (units)	82
Batteries (units)	121
Used oil (gallons)	9,857
Antifreeze (gallons)	352
Oil filters (gallons)	770
Category 1 (gallons)	1,540

## County Employees Full time equivalents

General government	33.9
Judicial administration	9.6
Public safety	92
Public works	17.6
Health and welfare	15.7
Community development	17.0
Parks and recreation	7.6
<b>Total County Government</b>	<b>193.4</b>

## Parks and Recreation

Number of parks maintained	8
Park acreage owned by the County	330
Trails (miles)	6
Number of visitors	32,300

## Library

Libraries	1
Material circulated	45,594
Library patrons	24,156



# FISCAL YEAR 2015

Highlights from the Year



## October

- **Rappahannock Community College** began classes at the New Kent County Historic School.



## November

- Fifteen citizens graduated from **New Kent University**, a ten-week program designed for citizens to learn about their local government.



## December

- The inaugural **New Kent Community Tree Lighting** and Jingle Bell Jog was held.



## February

- New Kent County's Commissioner of the Revenue office opened a **Department of Motor Vehicles (DMV) Select**. This location can process vehicle titles and registrations, license plates, permits and placards, hunting and fishing licenses and various other transactions.



## May

- New Kent County Sheriff's Office received their third re-accreditation with no errors or returns from the **Virginia Law Enforcement Professional Standards Commission**. New Kent is the only agency in the Commonwealth of Virginia to be re-accredited for a second and third time with no errors or returns.

### New Kent County Public Schools

- NKCPS was 1 of 28 school divisions out of 133 in Virginia with all schools **fully accredited**.
- NKCPS saw double-digit gains in state **SOL scores** in elementary reading; New Kent High School saw 8% gain in math SOL scores.
- NKCPS added complete building **wireless capabilities** at all schools.
- 235 students **graduated** from NKHS in June. 122 students received **advanced diplomas**.



# THE LOCAL ECONOMY

*A Great Place to Grow*

Despite challenging national economic conditions, New Kent has maintained population growth, business investment and positive economic activity.

The County continues to hold the fifth-highest median household income and the fourth-lowest poverty rate of the fourteen jurisdictions in the Richmond/Petersburg, VA Metropolitan Statistical Area. The County has maintained a moderate unemployment rate compared to other surrounding counties. As of June 2015, the County had an unemployment rate of 4.4% compared to Virginia's 5.0% and the United States' 5.5%.

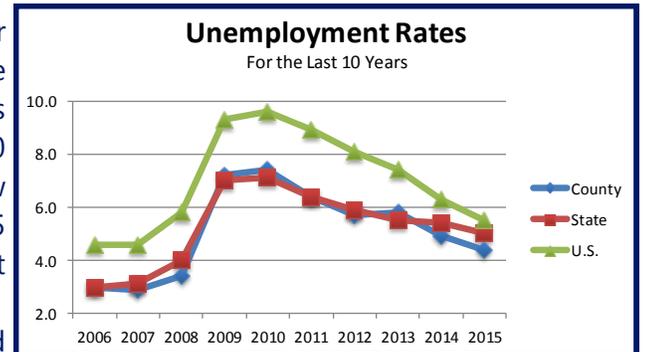
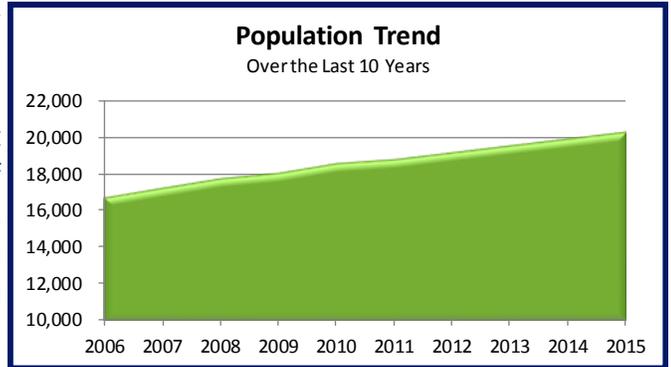
Single-family home permits increased to 178 in fiscal year 2015. This was the largest number of new single-family home permits obtained since fiscal year 2009 in which only 130 permits were obtained. At the peak of the market in fiscal year 2005, 340 single family home permits were issued. Approximately 180 new homes are proposed to be constructed in 2016. In fiscal year 2015 14 commercial building permits were issued. This is a slight decrease from 18 in fiscal year 2014.

Actual taxable sales in the County have steadily increased over the past several years. Since a slight dip in 2009, taxable sales have increased 35% to \$114,139,747. This increase can be attributed to the increase in food and beverage stores which also suggests an increase in meals tax revenues.

During the second quarter of 2015, the largest employment industries were government (federal, state and local), followed by construction, health care and social assistance, retail trade, accommodation, food services and manufacturing. The County's convenient access to surrounding metropolitan areas, via four interchanges of Interstate 64, has helped sustain the residential and economic expansion although repressed from prior fiscal years.

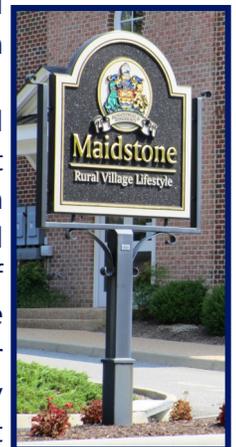
Due to the imbalance between residential and commercial activity, the County has continued to support its investment to promote business growth. Increase in needs from the schools and other public services has forced the County to take positive steps toward the promotion of economic development and the maximization of the economic potential of its interstate interchanges. In order to address this challenge, County leadership has proactively undertaken the following projects to position New Kent County for continued economic growth:

- Kentland Planned Unit Development
- New Kent Vineyards
- Weir Creek Commerce Park
- Rock Creek Villas
- Patriots Landing Planned Unit Development
- Maidstone



### Top 10 Employers in New Kent

1. New Kent County School Board
2. County of New Kent
3. AHS Cumberland Hospital
4. Curtis Contracting Inc.
5. Food Lion
6. Bruce Howard Contracting Inc.
7. County of Henrico
8. McDonald's
9. Comfort Keepers 160
10. Allied Pallet Company



# BUDGET

Fiscal Year 2014-2015 Adopted Budget

The Budget process is one of the most important administrative processes the County faces each year. The Budget is the center of all transactions that take place during the fiscal year. It includes information on expected revenues and planned expenditures for each of the County's major funds. The Budget Management Team, consisting of the County Administrator, Director and Assistant Director of Financial Services and County department heads, develop a budget that emphasizes the top priorities of the Board of Supervisors.

There are many factors that influence the budget including funding from the Commonwealth, General Assembly mandates, tax rates, County fees, budget objectives, changes in services, personnel, local economy and schools.

## The Budget Process

**November** - Annual kick-off meeting conducted by the County Administrator.

**January** - Department budget requests are due back to Financial Services.

**March** - A draft budget is submitted to the Board of Supervisors for consideration.

**April** - A proposed budget is issued.

**May** - A public hearing is held to inform residents and to obtain citizen input. The final budget is adopted.



## Major Impacts on the Fiscal Year 2015 Budget

- **School Board Funding** - Fiscal year 2015 increase of \$420,000 to the annual operating transfer.
- **Personnel Adjustments** - New positions: Full time firefighter, full time deputy Commissioner of Revenue. Position upgrades: Communication officers, Fire Chief, Custodial staff, General Services Maintenance Supervisor, Building Inspections, Sheriff's office. Misc. Positions: Full-Time Community Development Director Position (previously vacant), Part-time project manager, Assistant County Administrator (eliminated), Chief Technology Director (new position).
- **Employee Health Insurance** - In fiscal year 2014, there was a 12.1% increase in health insurance premiums. At the time, the County was able to absorb the full 12.1%, eliminating any increase to the employees. Given the limited resources available in fiscal year 2015, the County had no choice but to pass the fiscal year 2014 rate increase to the employees in the fiscal year 2015 period.
- **Real Estate** - Real estate tax revenues were estimated to increase \$1,010,117 (5.4%). This is largely a result of new construction in the County, as real estate values on existing homes continue to remain relatively weak.
- **Off Track Betting (OTB)** - In early 2015, all OTB activity at Colonial Downs ended due to a deadlock in contract negotiations between Colonial Downs and the Virginia Horsemen's Benevolent and Protective Association. This resulted in an elimination of \$402,200 of off track betting revenues in the fiscal year 2015 budget.

# FINANCIAL STATEMENT

The Statement of Revenues and Expenditures for the fiscal year ended June 30, 2015

The Statement of Revenues and Expenditures is a detailed statement of the County's fiscal year operations in the form of revenues and expenditures.

This statement is derived from Exhibit 5 of the CAFR for fiscal years 2013, 2014 and 2015 and combines the general fund, capital improvement fund and the debt service fund. The general fund includes general and judicial administration, public safety, public works, health and welfare, the County's share of education, parks and recreation and community development. The capital improvement fund includes expenditures related to facilities, equipment or services

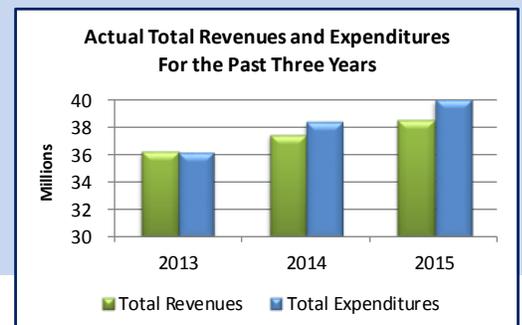
that are valued at \$25,000 or greater with a lifespan of at least five years. The debt service fund includes financial resources committed to the payment of outstanding debt incurred by the County. The airport fund, school construction fund and other governmental funds are not included in this Statement of Revenues and Expenditures.

Because this report is a condensed version of the CAFR, which is prepared on a GAAP basis, this statement is considered to be non-GAAP. Transfers to and from other funds have been eliminated to prevent double accounting.

Total revenue increased \$1,081,538 from fiscal year 2014 - 2015. This is largely attributed to a \$963,640 increase in general property tax collections.

Total expenditures increased \$1,626,032. This increase is directly related to the increase in expenditures in the Capital Projects and Debt Service funds. In fiscal year 2015, \$1,139,458 was spent on the preliminary phases of the upgrade to the public safety radio system to an 800 megahertz system. The total of this project is expected to be \$5.5 million and is expected to be completed and operational in the summer of calendar year 2016. This project is reflected in the Capital Projects fund. In fiscal year 2015, the County refinanced its Series 2006 bonds. This cost the County \$707,305 in bond issuance costs but will save the County a total of \$3.4 million over the next 14 years. The increase in the Debt Service fund is a result of this one-time expense.

Statement of Revenues and Expenditures			
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
<b>Revenues:</b>			
General property taxes	\$ 23,426,941	\$ 24,678,308	\$ 25,641,948
Other local taxes	3,620,732	3,869,620	4,069,547
Permits, fees, and licenses	385,976	395,155	561,042
Fines and forfeitures	243,811	289,644	244,896
Use of money and property	514,058	463,276	464,747
Charges for services	475,556	510,338	514,691
Miscellaneous	809,343	604,934	354,380
Recovered costs	454,320	265,097	617,157
Commonwealth of Virginia	5,009,334	5,153,216	5,127,647
Federal Government	1,198,019	1,223,416	938,487
Gain on sale of capital asset	71,248	-	-
<b>Total revenues</b>	<b>\$ 36,209,338</b>	<b>\$ 37,453,004</b>	<b>\$ 38,534,542</b>
<b>Expenditures:</b>			
General government administration	\$ 3,018,483	\$ 3,291,289	\$ 3,366,101
Judicial administration	1,379,237	1,445,417	1,413,082
Public safety	7,561,349	7,459,094	7,796,549
Public works	1,421,517	1,385,542	1,420,868
Health and welfare	1,434,359	1,476,264	1,559,317
Education	11,343,488	12,789,955	12,527,071
Parks, recreation, and cultural	635,788	697,661	691,829
Community development	714,269	711,650	777,280
Capital Projects	3,012,769	3,466,942	4,213,595
Debt Service	5,665,261	5,667,576	6,251,730
<b>Total expenditures</b>	<b>\$ 36,186,520</b>	<b>\$ 38,391,390</b>	<b>\$ 40,017,422</b>
<b>Excess revenues over expenditures</b>	<b>\$ 22,818</b>	<b>\$ (938,386)</b>	<b>\$ (1,482,880)</b>



# REVENUES

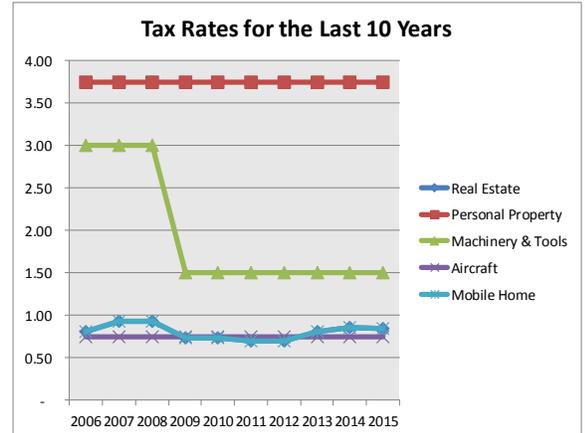
Where the Money Comes From

New Kent County's fiscal year revenues totaled \$38,534,542. The transfers are eliminated to avoid double accounting. The pie chart below shows the revenues by category. Refer to page 9 for a dollar amount breakdown of revenues.

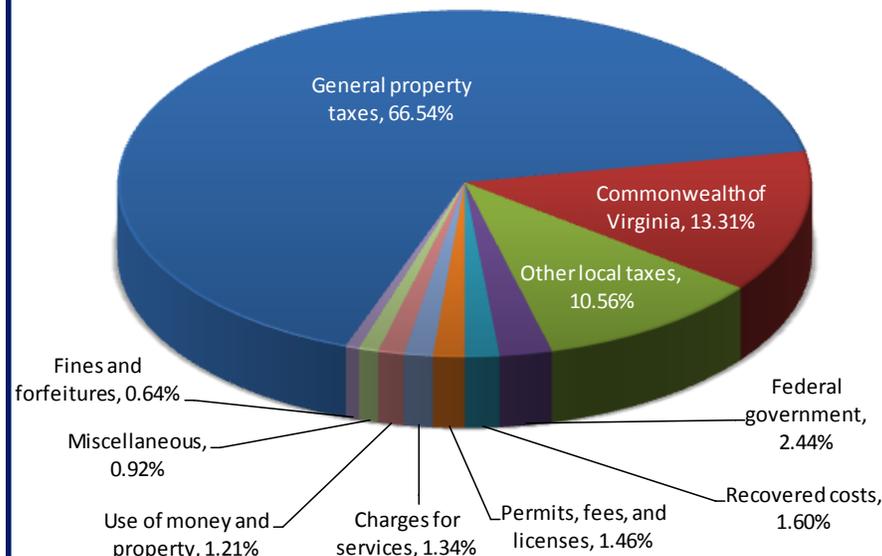
The largest source of revenue, 67%, was from **General Property Taxes**. This includes a \$963,640 increase from fiscal year 2014. Of this amount, real estate revenues increased \$562,786 which was largely a result of new construction relative to homes and retail businesses. The remaining increase resulted from a \$7,271 increase in public service corporation tax collections and a \$280,181 increase in personal property tax revenues. Mobile home, machinery and tools and related penalty and interest increased a combined \$113,402.

The second largest source of revenue, 13%, was received from the **Commonwealth of Virginia**. This amount includes personal property tax relief funds (\$2,217,883), communications sales tax (\$594,452), shared expenses (\$1,516,806) and public assistance and welfare administration (\$274,019).

**Other Local Taxes**, the third largest source of revenue, 11%, includes local sales and use taxes (\$1,370,655), business license taxes (\$725,947), vehicle registration tax (\$519,430) and meals tax (\$748,545).



## Fiscal Year 2015 Revenues



Tax Rates	2014	2015
Real Estate	0.85	0.84
Personal Property	3.75	3.75
Machinery & Tools	1.50	1.50
Aircraft	0.75	0.75
Mobile Home	0.85	0.84



# EXPENDITURES

Where the Money Goes

The pie chart below shows the total expenditures by category for fiscal year 2015. The total amount of expenditures was \$40,017,422. The County's largest expense category, Education, includes the annual contribution to the New Kent County School Board. The smallest expense categories were Community Development and Parks and Recreation. Refer to page 9 for a dollar amount breakdown of expenditures.

## General Government Administration (8.41%)

Board of Supervisors, County Administration, County Attorney, Human Resources, Commissioner of the Revenue, Treasurer, Financial Services, Information Technology, Registrar, Board of Equalization and Electoral Board.

## Judicial Administration (3.53%)

Circuit Court Judge, General District Court, Magistrate, Juvenile & Domestic Court, Clerk of the Circuit Court, Sheriff Courts, Victim Witness Assistance and Commonwealth's Attorney.

## Public Safety (19.48%)

Sheriff, Confinement of Prisoners, Correction & Detention, Court Services, Animal Protection, E-911

Systems, Communication Systems, Ambulance & Rescue Services, Fire & Emergency Services, Forest Fire Services and Building Development.

## Public Works (3.55%)

Refuse Collection and Building & Grounds.

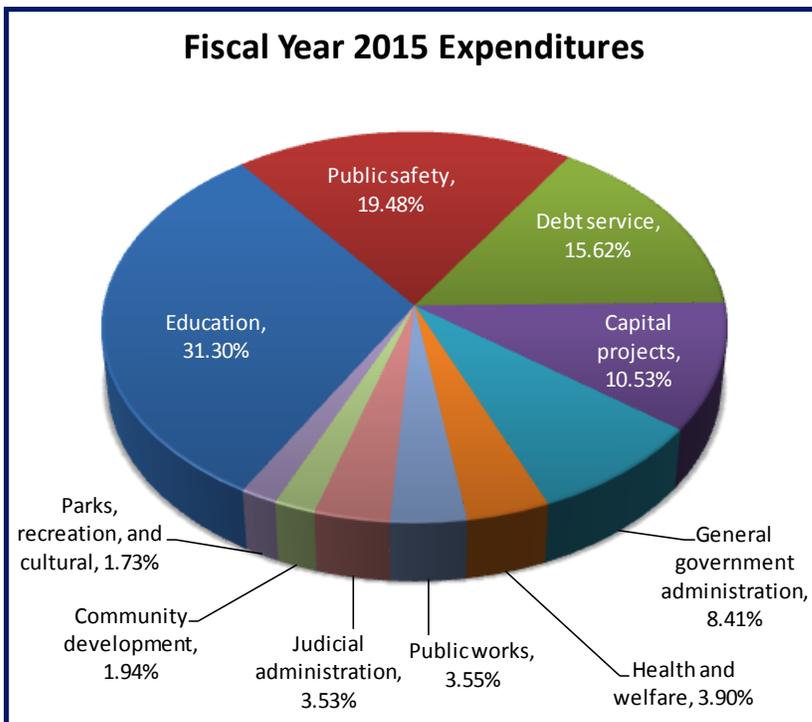


## Health & Welfare (3.9%)

Human Services (CSA), Supplement to the Health Department, Henrico Mental Health Service, Area Agency on Aging, Meals on Wheels and Agency Donations.

## Education (31.30%)

Contribution to the New Kent County School Board and local Community Colleges.



## Parks, Recreation and Culture (1.73%)

Parks and Recreation, Recreation Programs, Cultural Enrichment, Fine Arts, and Contribution to the Library.

## Community Development (1.94%)

Community Development Administration, Planning, Economic Development, Planning Commission, Board of Zoning Appeals and Historic Commission.

## Debt Service (15.62%)

Principal and interest payments on outstanding debt.

## Capital Projects (10.53%)

Acquisition, construction or replacement of County's assets.

# FUND BALANCE

What is fund balance?

**F**und balance is the difference between what the County owns (assets) and what the County owes (liabilities).

It is important for the County to maintain a healthy fund balance in order to adequately plan the operating budget. Fund balance is used for unexpected expenses or emergencies. Fund balance also benefits the County when seeking financing sources.

Fund balance is closely monitored throughout the fiscal year. It is New Kent County's policy that the Unassigned fund balance shall not exceed 15% of the current year budgeted revenues. All amounts in excess of 15% are transferred to the Capital Projects Fund.

Fund balance can be classified in the following ways: nonspendable, restricted, committed, assigned or unassigned.

## **Nonspendable**

Amounts that cannot be spent because they are in a

nonspendable form (such as prepaids) or are legally or contractually required to be preserved.

## **Restricted**

Amounts that are legally constrained for a specific purpose by external parties such as creditors, grantors, contributors or laws and regulations.

## **Committed**

Amounts that are constrained for a specific purpose by the Board of Supervisors using the highest level of decision-making authority. The removal of the constraint would require action by the Board of Supervisors

## **Assigned**

Amounts constrained for a specific purpose by the County Administrator.

## **Unassigned**

Amounts not classified as nonspendable, restricted, committed or assigned and can be used for any purpose.

**A**t the end of the current fiscal year total fund balance was \$25,267,460. Assigned and unassigned fund balance of the general fund, capital improvements fund and debt service fund totaled \$23,406,925. This is a \$3,426,010 increase from the prior fiscal year. Committed fund balance of \$1,465,541 was constrained for the computer fund and the debt service fund. Total restricted fund balance decreased by \$14,151. The nonspendable fund balance of \$297,507 is the total of expenditures paid in fiscal year 2015 for the fiscal year 2016.

Per the County financial policy, the amount by which the audited unassigned fund balance exceeds 15% of budgeted revenues is transferred to the Capital Improvements Fund for future capital procurements. For fiscal year 2015, the County transferred \$1,972,736 from the General Fund to the Capital Improvements Fund, leaving \$8,169,368 of unassigned fund balance.

<b>Fund Balance</b>			
<i>Includes the General Fund, Capital Projects Fund and Debt Service Fund</i>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>
Nonspendable	\$ 159,034	\$ 367,300	\$ 297,507
Restricted:			
E-911	9,370	85,707	72,689
Asset forfeiture	26,161	25,230	24,063
Litter control	1,354	701	735
Committed	941,686	1,200,165	1,465,541
Assigned	14,622,841	12,488,297	15,237,557
Unassigned	7,603,739	7,674,050	8,169,368
<b>Total Fund Balance</b>	<b>\$23,364,185</b>	<b>\$21,841,450</b>	<b>\$25,267,460</b>



# THE FUTURE

## Fiscal Year 2016-2020 Capital Improvement Plan

The **Fiscal Year 2016—2020 Capital Improvement Plan (CIP)** is a five-year, planning tool that identifies capital expenditure requirements, estimated costs, available sources of funding and estimates the likely future fiscal impact on County tax rates, debt capacity and financial policies.

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 CIP also includes a scheduled

replacement plan for vehicles and computers that do not necessarily meet the \$25,000 threshold.

The Fiscal Year 2016-2020 County CIP includes 76 individual requests with a total five-year estimated cost of \$28,874,228. The County Administrator recommended a fiscal year 2016 CIP general fund budget of \$1,951,190. As shown in the chart below, the majority of this budget comes from cash reserves and grants from the federal government.



### Fiscal Year 2016 CIP

<u>Funding Source</u>	<u>Amount</u>
CIP Cash Reserves	\$ 1,352,465
Federal Grants	245,300
Proffers	174,895
Debt Service	100,000
State Grants	78,530
<b>Total</b>	<b>\$ 1,951,190</b>

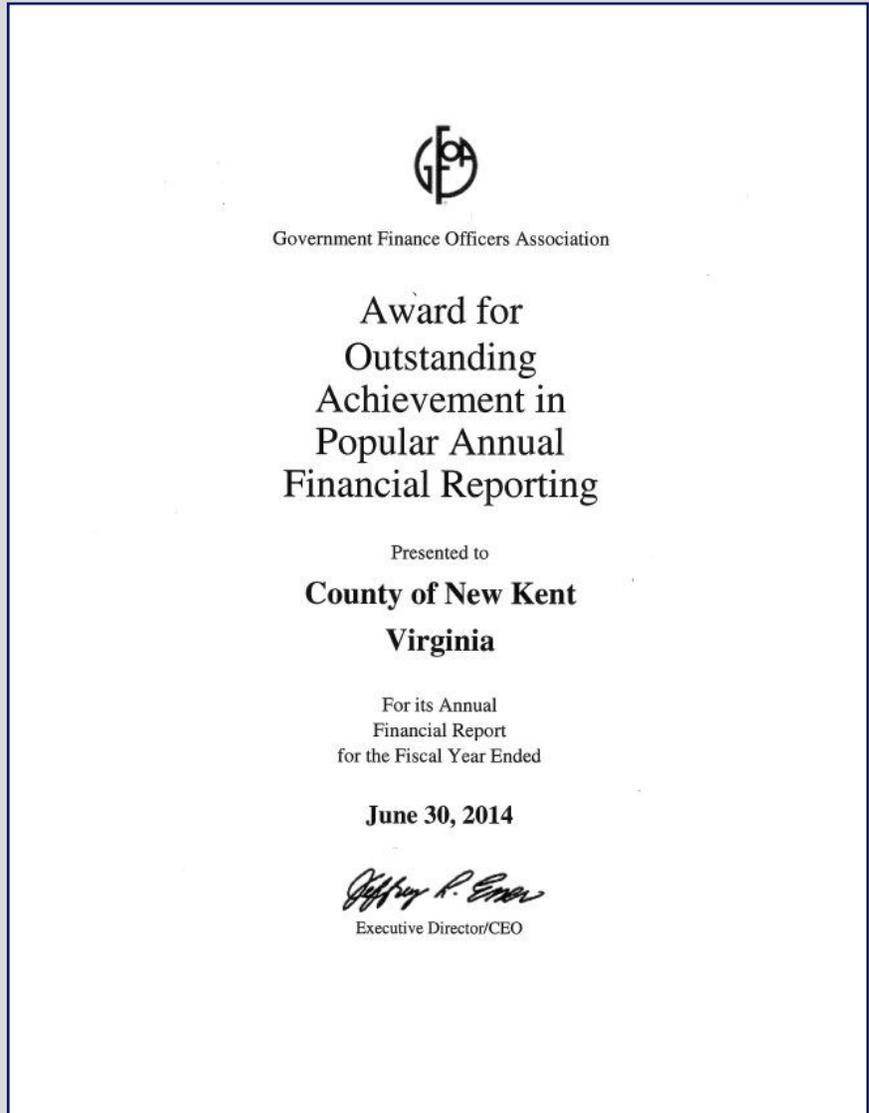
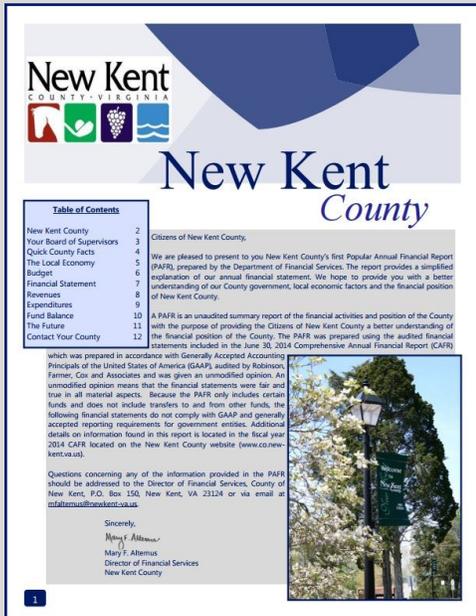
The following are upcoming capital expenditures, in no particular order, expected to take place during fiscal year 2016:

- **Fire/Rescue Department**  
**\$118,000** - Re-chasis ambulance #905
- **Radio Communications**  
**\$20,000** - Radio shop (Mobile Data Terminals for Sheriff and Fire)
- **Information Technology**  
**\$85,000** - Data Networking Infrastructure Up grades
- **Parks and Recreation**  
**\$ 25,000** - Historic School Bleachers
- **Schools**  
**\$300,000** - New Kent High School One-to-One Learning Initiative  
**\$125,000** - New Kent Middle School Gym Floor Replacement
- **Schools (Continued)**  
**\$285,000** - Bus/Car Replacement (4 buses, 1 car)  
**\$70,000** - New Kent Middle School Lighting  
**\$50,000** - George Watkins Elementary School Roof Repair  
**\$10,000** - New Kent Elementary School Roof Repair
- **Vehicle Replacement**  
**\$390,000** - Commissioner of Revenue (1 vehicle), Community Development (1 vehicle), Buildings & Grounds (1 vehicle), Sheriff (8 vehicles), Social Services (1 vehicle)
- **Computer Replacement**  
**\$81,190** - Multiple County Departments

To view the entire fiscal year 2016-2020 Capital Improvement Plan, visit the County's website at [www.co.new-kent.va.us](http://www.co.new-kent.va.us).

# AWARDS

## Popular Annual Financial Report



The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to New Kent County for its Popular Annual Financial Report for the fiscal year ended June 30, 2014. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

# CONTACT YOUR COUNTY

For information and updates regarding New Kent County, visit us at [www.co.new-kent.va.us](http://www.co.new-kent.va.us), like us on Facebook or follow us on Twitter.

## New Kent County Administration

12007 Courthouse Circle  
New Kent, Virginia 23124  
804.966.9861

## Sheriff's Office

### Emergency

9-1-1

### Non-Emergency

804.966.9500

## County Website

[www.co.new-kent.va.us](http://www.co.new-kent.va.us)

## County Facebook

[www.facebook.com/pages/New-Kent-County/279059576981](http://www.facebook.com/pages/New-Kent-County/279059576981)

## County Twitter

@nkcounty

## County Administrator

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## Interim County Attorney

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## Building Official

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## Commissioner of the Revenue

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## Community Development Director

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## Director of Financial Services

Mary Altemus  
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## Fire Chief

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## General Services Supervisor

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## Human Resources Manager

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## Chief Technology Director

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## Director of Parks and Recreation

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## Director of Public Utilities

Lawrence Dame  
[ladame@newkent-va.us](mailto:ladame@newkent-va.us)

## Sheriff

F.W. "Wakie" Howard, Jr.  
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## Sheriff Elect

J.J. McLaughlin, Jr.  
[jjmclaughlinjr@newkent-va.us](mailto:jjmclaughlinjr@newkent-va.us)

## Treasurer

Norma Holmes  
[ncholmes@newkent-va.us](mailto:ncholmes@newkent-va.us)

## General Registrar

Karen Bartlett  
[vote@newkent-va.us](mailto:vote@newkent-va.us)