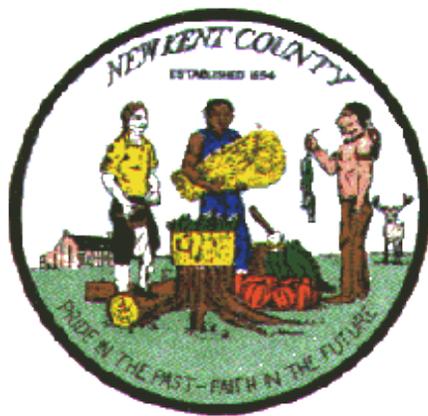


New Kent C O U N T Y V I R G I N I A



New Kent County Fiscal Year 2016-17 Adopted Budget

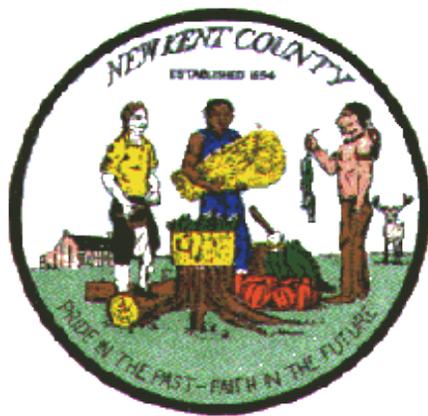




FISCAL YEAR 2016-17 ADOPTED BUDGET

(Adopted 05/25/2016)

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 Introduction and 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
- Government Finance Officers Association – Distinguished Budget Presentation Award

COUNTY ADMINISTRATOR'S BUDGET MESSAGE

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

REVENUES

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

EXPENDITURES

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

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

CAPITAL IMPROVEMENT PLAN

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

COUNTY DEBT

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

SCHOOLS

Detail and summary information is provided regarding:

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

PUBLIC UTILITIES

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

SUPPLEMENTAL INFORMATION

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

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

- Demographics and Economic Statistics

APPENDICES

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

NEW KENT COUNTY

FY2016-17 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

Ronald P. Stiers
Chairman
District 4



W.R. "Ray" Davis, Jr.,
Vice Chairman
District 5



Thomas W. Evelyn
District 1



C. Thomas Tiller, Jr.
District 2



Patricia A. Paige
District 3



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, 2016 through December 31, 2019.

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 2016, with a few exceptions, will be held at 9 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, 2015, the County is home to approximately 20,468 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 97 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 2015		20,468
Gender (Male – Female) – 2000 Census	50.9%	49.1%
<u>Race/Ethnicity – 2010 Census</u>	New Kent	MSA
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>Major Employers</u>		
Company/Organization	Industry	
New Kent County School Board	Government/School Board/Educational	
Curtis Contracting, Incorporated	Construction	
County of New Kent	County Government	
AHS Cumberland Hospital	Health Care Provider	
Food Lion	Supermarket	
Bruce Howard Contracting, Incorporated	Construction	
<u>Unemployment Rate (April 2016)</u>		
New Kent County		2.8%
Virginia		3.4%
<u>Employment by Industry (4th Qtr. 2015)</u>		
Government – Total		23.0%
Local Government		20.4%
Construction		23.2%
Health Care & Social Assistance		12.5%
Retail Trade		11.1%
Accommodation & Food Services		7.2%
Other		2.6%

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.

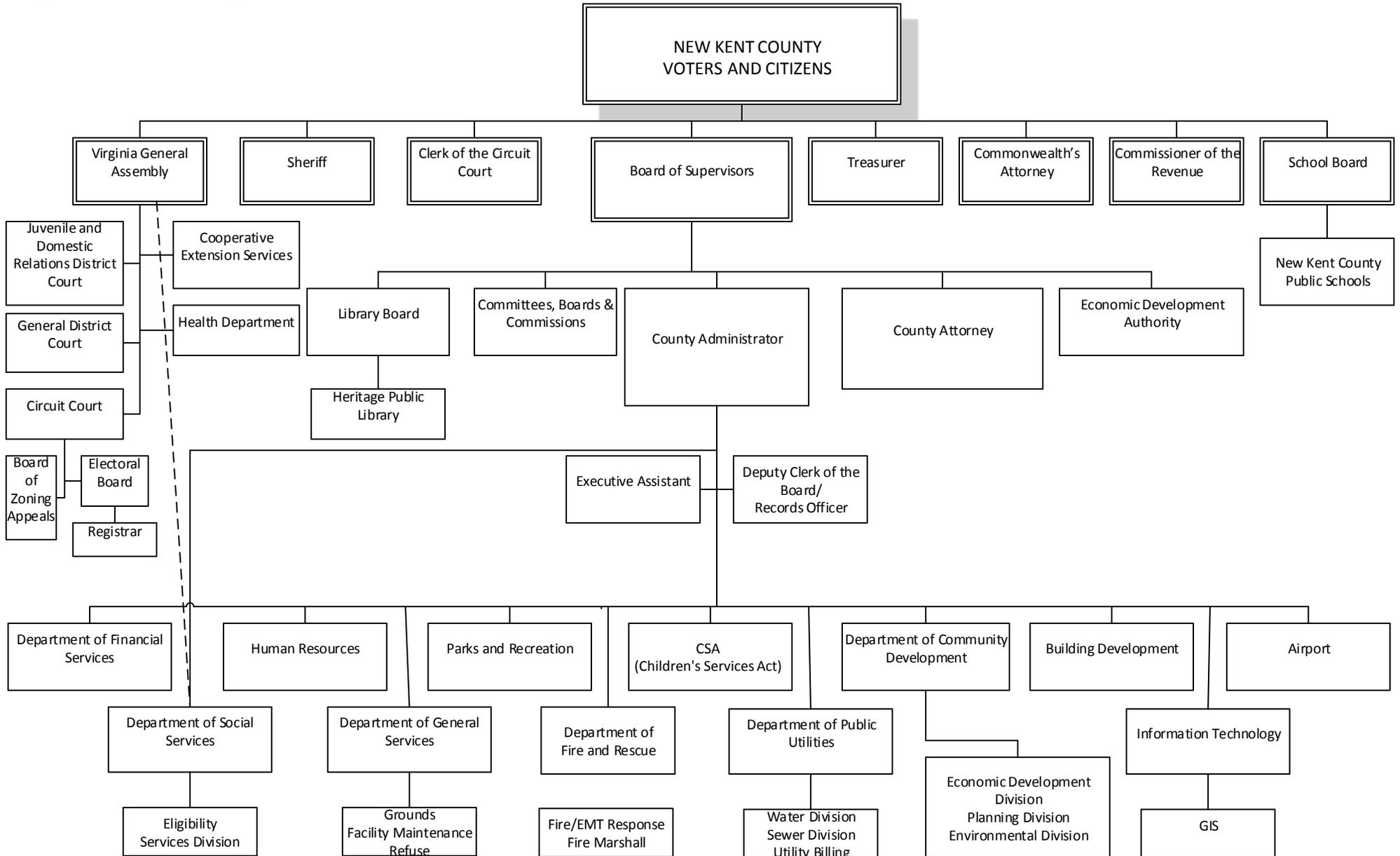
COUNTY OF NEW KENT, VIRGINIA LOCATION MAP



The County of New Kent (the “County”) is home to approximately 20,468 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 FY17



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 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.

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.

FY17 CIP	Kick-off Meeting	09/14/15	Senior Staff Meeting
FY17 CIP	Email Request Forms to Departments (Include Fee Changes)	09/16/15	
FY17 CIP	Request Forms Due to Finance	10/16/15	
FY17 CIP	Department Head Meetings with Budget Team	10/19 - 11/06/15	BOS Conference Room
FY17 Budget	Email Budget Forms To Departments & Agencies	11/18/15	
FY17 Budget	Personnel Request Forms Due to Finance	01/08/16	
FY17 Budget	Department/Agency Operational Budgets Due to Finance	01/08/16	
FY17 Budget	Department Head Meetings with Budget Team	01/19 - 02/03/16	BOS Conference Room
FY17 CIP	Planning Commission Presentation (Rodney)	01/19/16	Board Room-Admin Building
FY17 CIP	Advertisement Submitted to Community Development	01/28/16	
FY17 CIP	Public Hearing-Planning Commission (Rodney)	02/16/16	Board Room-Admin Building
FY17 Budget	BOS - Proposed Budget Presentation (Rodney)	03/14/16	Board Room-Admin Building
FY17 Budget	BOS Budget Retreat-Tax Rate Advertisement Set	03/18/16	Special Morning Meeting
FY17 Budget	Tax Rate Advertisement-Submit to Deputy Clerk	03/25/16	Rate Set \$0.084 on 3-18-16
FY17 Budget	Tax Rate Public Hearing	04/11/16	Regular Meeting
FY17 Budget	Budget Public Hearing Advertisement-Submit to Deputy Clerk	04/22/16	
FY17 Budget	Budget Public Hearing	05/09/16	Board Room-Admin Building
FY17 Budget	Adoption	05/25/16	Board Room-Admin Building \$0.83

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. This fund is not entirely self-supporting and does require financial support from the Capital and General Funds.

Debt Service Fund

The Debt Service Fund accounts for and reports financial resources that are restricted, committed, or assigned to the payment of principal and interest on existing County and School debt. The Debt Service Funds is also 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 an appropriation 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 reported in the Airport Fund, 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 and serve four-year terms. 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. Primarily prepaid items for the County.
- **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. Asset forfeiture and grant funds are the primary sources of restricted funds.
- **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. The County's Computer Replacement Fund is reported as a committed resource.
- **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. The Capital and School Construction Funds are reported in this component 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	• School Cafeteria Fund	• Public Utilities	• Special Welfare
• Airport Fund	• School Health Insurance Internal Service Fund	• Bottoms Bridge Service District	• SSI Dedicated
• Special Revenue Fund - CSA	• School Textbook Fund		
• Debt Service	• Local Department of Social Services		
• Capital Projects	• VA Wireless E-911 Fund		
• School Construction	• Computer Replacement		
• Schools - Component Unit General Fund	• 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. This fund is not entirely self-supporting and does require annual transfers from the Capital and General Funds.

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 (Children’s 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. The Bottoms Bridge Service District was established to finance construction bonds that were issued in 2004. An additional real estate tax is assessed on property residing in the district.
- 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 2016-17 ADOPTED BUDGET
CHANGES IN FUND BALANCE**

Description	FY15 Actual *2	FY16 Adopted	FY17 Adopted
General Fund			
Revenues	\$ 36,969,552	\$ 36,825,627	\$ 38,346,683
Expenditures	36,545,160	36,825,627	38,346,683
Change in Fund Balance	424,392	-	-
Actual & Projected Beginning Fund Balance	8,067,281	8,491,673	8,491,673
Actual & Projected Ending Fund Balance *1	\$ 8,491,673	\$ 8,491,673	\$ 8,491,673
Social Services			
Revenues	\$ 1,162,539	\$ 1,489,844	\$ 1,401,224
Expenditures	1,162,539	1,489,844	1,401,224
Change in Fund Balance	-	-	-
Actual & Projected Beginning Fund Balance	-	-	-
Actual & Projected Ending Fund Balance *1	\$ -	\$ -	\$ -
Capital Improvements & School Construction Funds			
Revenues	\$ 7,181,649	\$ 159,000	\$ 2,292,500
Expenditures	4,432,388	1,686,360	4,201,442
Change in Fund Balance	2,749,261	(1,527,360)	(1,908,942)
Actual & Projected Beginning Fund Balance	13,155,729	15,904,990	14,377,630
Actual & Projected Ending Fund Balance *1	\$ 15,904,990	\$ 14,377,630	\$ 12,468,688
CSA - Human Services Fund			
Revenues	\$ 957,775	\$ 1,765,940	\$ 1,765,537
Expenditures	957,775	1,765,940	1,765,537
Change in Fund Balance	-	-	-
Actual & Projected Beginning Fund Balance	-	-	-
Actual & Projected Ending Fund Balance *1	\$ -	\$ -	\$ -
Va Wireless E-911			
Revenues	\$ 191,846	\$ 47,298	\$ 45,985
Expenditures	204,864	47,298	45,985
Change in Fund Balance	(13,018)	-	-
Actual & Projected Beginning Fund Balance	85,707	72,689	72,689
Actual & Projected Ending Fund Balance *1	\$ 72,689	\$ 72,689	\$ 72,689
Debt Service Fund			
Revenues	\$ 49,658,574	\$ 5,646,162	\$ 6,302,651
Expenditures	49,355,725	5,267,560	5,806,957
Change in Fund Balance	302,849	378,602	495,694
Actual & Projected Beginning Fund Balance	1,089,353	1,392,202	1,770,804
Actual & Projected Ending Fund Balance *1 *4	\$ 1,392,202	\$ 1,770,804	\$ 2,266,498

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
CHANGES IN FUND BALANCE**

Description	FY15 Actual *2	FY16 Adopted	FY17 Adopted
Airport Fund			
Revenues	\$ 262,036	\$ 473,191	\$ 494,965
Expenditures	258,086	473,191	494,965
Change in Fund Balance	3,950	-	-
Actual & Projected Beginning Fund Balance	(9,238)	(5,288)	(5,288)
Actual & Projected Ending Fund Balance *1	\$ (5,288)	\$ (5,288)	\$ (5,288)
Computer Fund			
Revenues	\$ 124,231	\$ 101,190	\$ 56,700
Expenditures	161,704	101,190	56,700
Change in Fund Balance	(37,473)	-	-
Actual & Projected Beginning Fund Balance	110,812	73,339	73,339
Actual & Projected Ending Fund Balance *1	\$ 73,339	\$ 73,339	\$ 73,339
Schools (Includes Food Service)			
Revenues	\$ 28,315,176	\$ 29,478,021	\$ 31,000,145
Expenditures	28,191,855	29,478,021	31,000,145
Change in Fund Balance	123,321	-	-
Actual & Projected Beginning Fund Balance	329,971	453,292	453,292
Actual & Projected Ending Fund Balance *1	\$ 453,292	\$ 453,292	\$ 453,292
Public Utility Fund			
Revenues	\$ 3,997,753	\$ 3,776,235	\$ 4,050,241
Expenditures	4,403,599	4,140,172	3,972,905
Change in Net Assets	\$ (405,846)	\$ (363,937)	\$ 77,336
Actual & Projected Beginning Net Assets	66,583,836	66,177,990	65,814,053
Actual & Projected Ending Net Assets	\$ 66,177,990	\$ 65,814,053	\$ 65,891,389
Bottoms Bridge Service District			
Revenues	\$ 1,067,256	\$ 1,043,194	\$ 1,039,948
Expenditures	875,271	1,043,194	1,039,948
Change in Net Assets	191,985	-	-
Actual & Projected Beginning Net Assets	5,032,612	5,224,597	5,224,597
Actual & Projected Ending Net Assets	\$ 5,224,597	\$ 5,224,597	\$ 5,224,597
Total - All Funds *3			
Revenues	\$ 129,888,387	\$ 80,805,702	\$ 86,796,579
Expenditures	126,548,966	82,318,397	88,132,491
Change in Fund Balance	3,339,421	(1,512,695)	(1,335,912)
Actual & Projected Beginning Fund Balance	94,446,063	97,785,484	96,272,789
Actual & Projected Ending Fund Balance *1	\$ 97,785,484	\$ 96,272,789	\$ 94,936,877

COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
CHANGES IN FUND BALANCE

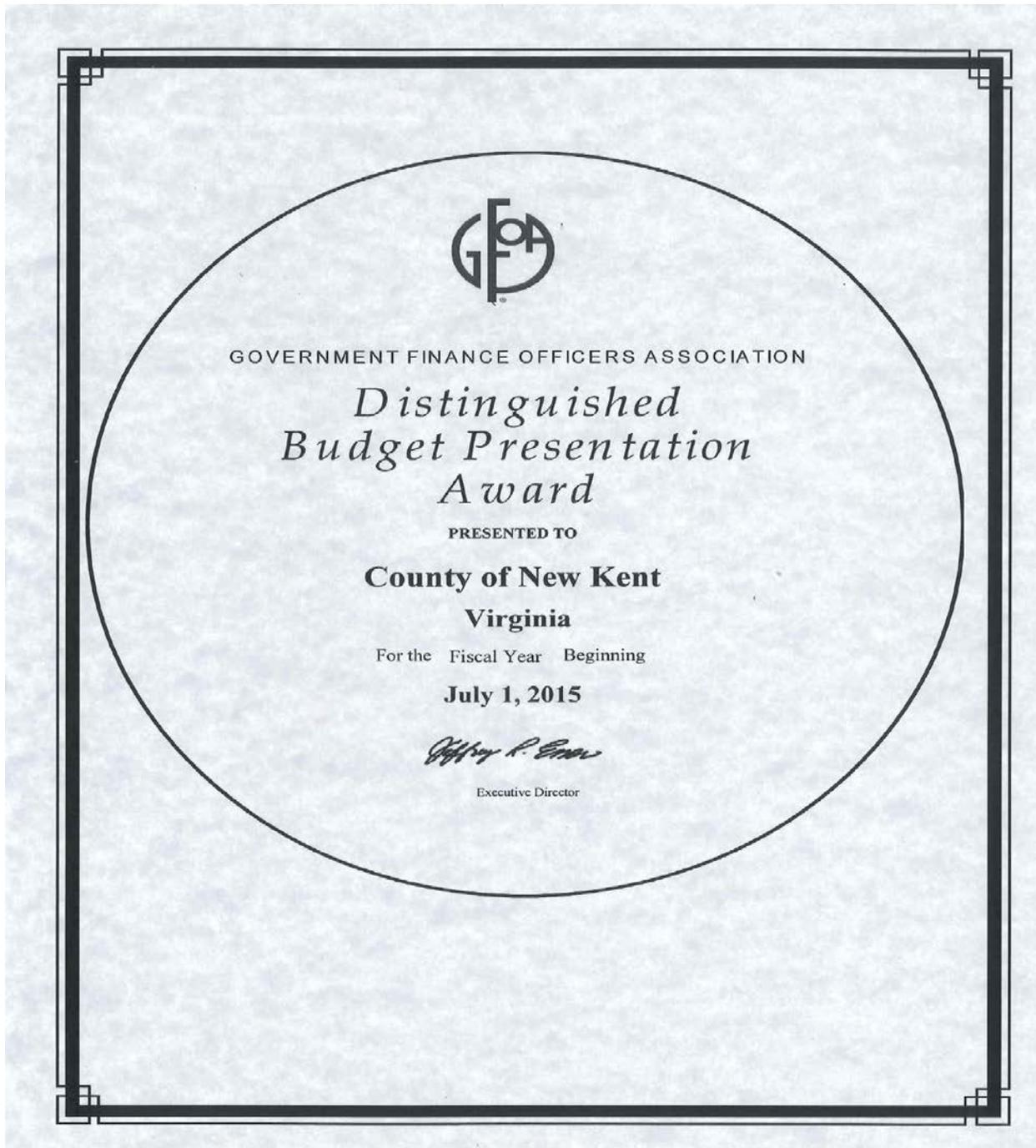
Description	FY15 Actual *2	FY16 Adopted	FY17 Adopted
<p>*1 - Includes total fund balance which consists of Nonspendable, Restricted, Committed, Assigned and Unassigned.</p> <p>*2 - Per the June 30, 2015 Audited Financial Statements</p> <p>*3 - Transfers were not eliminated to better reflect the change in fund balance.</p> <p>*4 - Reflects funds restricted for future School construction and debt service</p>			

New Kent County

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

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

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



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, 2015. 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.



FISCAL YEAR 2016-17 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 2017 (FY17), 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 FY17 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 FY16 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 FY16 levels. Other than the structural change in Public Utilities regarding availability fees, there are no fee increases for FY17
- 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

The original proposed budget was presented to the Board of Supervisors on March 14, 2016 and reflected a total increase in General Fund revenues of \$1,378,527, based on an \$0.84 real estate rate. On March 16, 2016, the Commissioner of Revenue informed the Board of Supervisors that additional real estate revenues were available in the amount of \$883,625 due to additional assessed property values. The County also received additional State funding totaling \$6,557 relative to Compensation Board reimbursements, and \$30,000 of revenues regarding advanced deposit wagering. Adjusting downward for the \$263,003 related to the \$0.01 reduction in the adopted real estate rate, the revised increase in new FY17 revenues totaled \$2,035,706.

As indicated above, overall FY17 General Fund revenues are projected to increase \$2,035,706, of which, real estate and personal property taxes account for \$1,726,891 of this total. The annual operating budget transfer to the School Board will increase \$400,000, which fully funds the FY17 request. The total FY17 operating fund transfer to the School Board is budgeted to total \$13,654,595. The County's FY17 budget also reflects a 2% cost-of-living (COLA) increase for all County employees to be effective December 1, 2016. School Board employees will receive a 3% COLA on July 1, 2016. The BOS also approved personnel changes totaling \$215,295, which includes three new firefighter positions. The budget reflects funding for the financing and construction of a \$1.8 million fire station. It is anticipated that the fire station will be financed over a 20-year period.

Consistent with a policy established by the Board of Supervisors (BOS) in FY14 and modified in FY16, one penny of assessments (\$257,847) will be set aside for future school construction projects. However, the adopted budget also reflects an additional set aside of \$237,847 for future school construction and renovation projects, which partially restores the \$0.01 repurposed in FY16 for the public safety radio system. The \$237,847 is a fixed amount and is not based on the value of real estate assessments. For FY17, a total of \$495,694 will be transferred to the Debt Service Fund for future school construction projects. A table denoting the history of deposits and expenditures relative to this fund is provided on a following page.

County Administrator's Adopted Budget Message

The FY17 real estate revenue estimate reflects reassessments as performed by the Commissioner of Revenue during calendar year 2015, and that are effective January 1, 2016. Based on calendar year 2015 reassessments, the Commissioner of Revenue recommended an equalized rate of \$0.83 per \$100 of assessed value, which is \$0.01 less than the current \$0.84 rate. FY17 real estate revenues are expected to total \$20,759,242, which is a \$1,261,005 increase over the FY16 total of \$19,498,237, and is based on the \$0.83 equalized rate. As a result of adopting the \$0.83 rate, on average, the December 2016 real estate bills should reflect no increase. The real estate revenue estimate includes a 97% collection rate and does not include assessed values relative to public service corporation real estate property. Most of the increase in real estate values is related to new retail and home construction in the County. Public service corporation revenues are expected to total \$1,070,038, which is a \$56,798 increase over the prior year estimate of \$1,013,240. These estimates do not reflect a collection rate. Collectively, one penny on the real estate rate now totals \$263,003, which consists of \$250,111 for County assessed real estate and \$12,892 for assessments related to public service corporation property.

Personal property tax revenues, which include delinquents, is expected to total \$4,636,340, a \$261,111 increase over the prior year total of \$4,375,229. Most of this increase (\$249,667) 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 tax revenue increases for FY17 include sales taxes of \$19,079, recordation taxes of \$40,000 and meals tax of \$39,573. Collectively, property and local tax revenues account for \$1,857,619 of the FY17 new revenue total of \$2,035,706, or 91.3%. Real estate and personal property taxes account for \$1,726,891 of the total, or 85%. These percentages are important, as they reflect the County's dependency on real estate and personal property taxes. Any new Board of Supervisor initiatives will have to be funded by revenues derived from these sources.

For the third year, the FY17 budget does not reflect off track betting (OTB) revenue. 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. While the County no longer receives revenue from this source, we do receive payments from advanced deposit wagering (ADW). ADW is a form of gambling on the outcome of horse races in which the bettor must fund his or her account before being allowed to place bets. ADW is often conducted online via the internet or by phone (in this case, on out of state racing). Senate Bill 1097, passed 4/15/15, indicates that the County of New Kent will receive 0.0035 of all ADW originating in Virginia. Currently, four companies are licensed in Virginia to accept wagering accounts. After 12/31/2019, the revenue distribution allocation will change and will be based on the locality or localities where such live racing occurs to be shared in a ratio of the number of such annual live races in a locality to the total number of such annual live races in the Commonwealth. This new formula should result in a reduction in annual revenues distributed to the County. Given the uncertainties surrounding annual and future collections, these revenues have been allocated to one time budgetary expenditures. The FY17 revenue budget reflects a \$130,000 estimate for this revenue source. Of this amount, 1) \$60,000 has been allocated to the Economic Development Authority as a one-time contribution for FY17 to fund business incentive programs; 2) \$40,000 has been allocated for the purchase of information technology data storage equipment; and \$30,000 has been allocated as a contingency for Heritage Library rent while the new space is being renovated. All FY17 expenditures are one time allocations, and will not require future appropriations.

The FY17 School Board budget totals \$31,000,145, which is a \$1,522,124 increase over the FY16 budget of \$29,478,021. Of the \$1,522,124 increase in revenues, State funds reflect a \$1,206,283 increase, County funding increased \$400,000, federal funding increased \$41,075, local funding related to fees decreased \$25,234, and County support for the School's technology initiative declined \$100,000. Funding for the School's technology initiative will decline to \$100,000 in FY18 and there will be no funds provided in FY19.

County Administrator's Adopted Budget Message

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, 2015 revealed that New Kent County is the 5th fastest growing municipality in Virginia. 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 \$263,003 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 \$0.13 increase on 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, these three revenue sources combined account for only 8% of total General Fund revenues and cannot possibly provide the additional new revenues that are required.

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. 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. 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 FY17 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

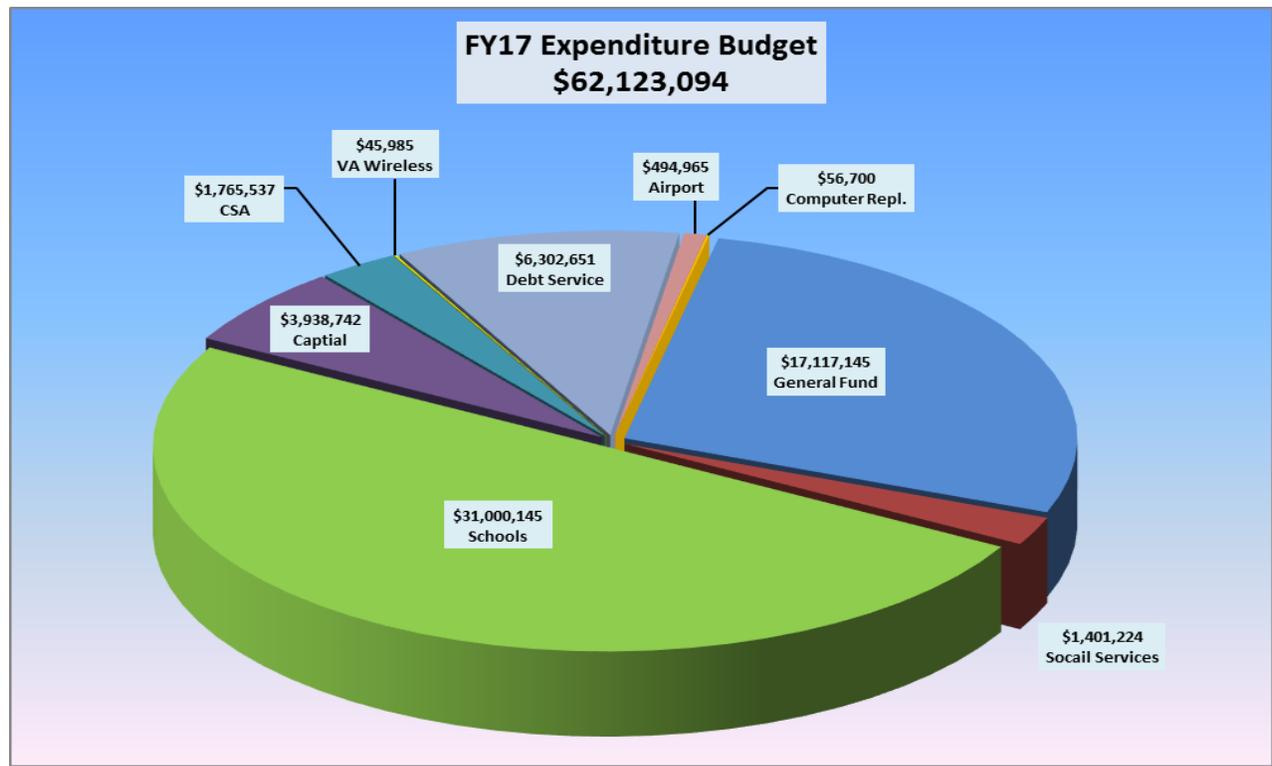
The chart on the next page denotes organizational expenditures by fund. The \$62,123,094 FY17 budget reflects a \$5,206,108 increase when compared to the FY16 budget which totaled \$56,916,986. This increase, which is primarily related to capital projects, debt service and Schools, will be examined in 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 FY17 totals \$38,346,683. Of this amount, \$21,229,538 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 \$17,117,145 reflected on the following page for the General Fund is the difference between total FY17 budget of \$38,346,683 and the \$21,229,538 that will be transferred to other funds. These are the cost of services that will be provided directly by the General Fund. Transfers to other funds include the following totals:

County Administrator’s Adopted Budget Message

Transfers To	FY17 Transfers	FY16 Transfers	Increase (Decrease)
School Operating Fund	\$13,654,595	\$13,254,595	\$400,000
Debt Service	5,680,307	5,167,560	512,747
Children Services Act (CSA)	853,298	854,864	(1,566)
Social Service Programs and Administration	387,083	392,481	(5,398)
Future School Construction	495,694	239,301	256,393
Debt Service – Public Radio System	-	239,301	(239,301)
Principal & Interest – Fire Station Construction Loan	126,650	-	126,650
Airport Operating Fund	31,911	29,185	2,726
Total Transfers	\$21,229,538	\$20,177,287	\$1,052,251

The FY17 expenditure budget, net of the above transfers to other funds.



GENERAL FUND EXPENDITURE BUDGET

The FY17 adopted General Fund expenditure budget totals \$38,346,683 (including transfers of \$21,229,538), which reflects a \$2,035,706 increase over the FY16 budget of \$36,310,977. The schedule below summarizes the major expenditure increases and decreases when compared to FY16.

County Administrator’s Adopted Budget Message

FY16 General Fund Expenditure Budget	\$36,310,977
Net Increase in Debt Service – Primarily the Public Radio System Loan	512,747
Increase in School Funding	400,000
Additional School Construction Set Aside – Fixed Amount	237,847
Personnel Adjustments – See Details, Next Page	211,735
Other Payroll Costs (Overtime, Part-time, FY16 Salary Adjustments)	162,261
Change in FY17 Operating Budget, Including Non-major Capital	157,540
December 1, 2016 Employee 2% COLA – All Employees (Excluding Schools)	139,916
Debt Service – Fire Station Construction	126,650
Contingency Reserve Increase	78,810
Employee Health Care Credit Benefit	8,200
Total FY17 General Fund Expenditure Budget	\$38,346,683

A. **School Board Funding** - The FY17 budget reflects additional School Board funding for operations in the amount of \$400,000. The annual operating transfer to Schools will increase from \$13,254,595 to \$13,654,595. The \$400,000 fully funds the School Board’s FY17 request. In addition, the Board of Supervisors also allocated \$657,892 for school related capital improvements and \$200,000 for the One-On-One Learning Initiative which provides computer notebooks to students. This technology transfer will total \$100,000 in FY18, and will be eliminated in FY19. Schools will also receive additional state and federal revenues in the amount of \$1,206,283 and \$41,075, respectively.

B. **Personnel Adjustments** – The FY17 budget reflects personnel actions totaling \$215,295 as indicated below. One position was partially funded by eliminating a part-time position.

Personnel Actions By Department – Includes Benefits	Total
Fire Department – Three New Firefighter Positions	\$172,446
General Services – Convert Part-Time Maintenance Technician to Full-Time	24,470
Financial Services – Salary Adjustment	11,779
Public Utility – Salary Adjustment	3,560
Social Services – Three Salary Adjustments (\$19,611 Minus \$16,571 State Funds)	3,040
Total	\$215,295

C. **Employee Compensation** - The FY17 budget includes a 2% cost-of-living increase for full-time employees that participate in the County’s pay plan, which includes the staff of Constitutional Officers. Part-time employees will also receive a 2% increase based on their current hourly rate. Both increases are effective December 1, 2016. The General Assembly approved a 2% cost-of-living increase that will be effective December 1, 2016 for Constitutional Officers, Registrars, Electoral Boards, and Local Department of Social Services employees. This 2% increase is conditional upon actual State revenues meeting established budget estimates. School Board employees will receive a 3% salary increase to be effective July 1, 2016. This increase will be partially funded by the State’s 2% cost-of-living increase

County Administrator’s Adopted Budget Message

for SOQ positions that is effective December 1, 2016. This increase is also conditional upon state revenues meeting budget targets.

- D. Employee Health Insurance & Other Personnel Costs** – The County has been notified that employee health insurance rates will increase approximately 4.7% for FY17, and therefore, the employee share of premiums will also increase. There was no increase in FY16 rates. The schedule below denotes FY17 per-pay period increases for County employees.

FY17 KEY ADVANTAGE 250			
Coverage Type:	Employee Per Pay Period Premium		
	FY17	FY16	Increase
Employee Only	-	-	-
Employee + One	229.00	219.50	9.50
Employee + Family	458.50	439.50	19.00
FY17 KEY ADVANTAGE EXPANDED			
Coverage Type:	Employee Per Pay Period Premium		
	FY17	FY16	Increase
Employee Only	20.00	19.00	1.00
Employee + One	267.50	255.00	12.50
Employee + Family	515.50	491.00	24.50

Virginia Retirement System rates will decline from 10.20% to 8.72% for FY17 and FY18. This decline represents a significant savings to the County. The Virginia Retirement System continues to benefit from strong investment returns and savings related to the new Hybrid Retirement Plan. Virginia Retirement System group life insurance rates will increase from \$1.19% to 1.31% for FY17.

The adopted budget also reflects \$8,200 to implement a new benefit for County employees entitled the Virginia Retirement System health insurance credit. County employees who retire with at least 15-years Virginia Retirement System service are eligible to receive a monthly payment added to their retirement check equaled to \$1.50 for each year of service. The monthly benefit is capped at \$45. This benefit is currently provided to the employees of the School Board, Social Services, Registrar and Constitutional Officers.

- E.** At the time the FY17 budget was submitted to the BOS, the County’s commercial insurance renewal rates were not available, and therefore, a \$15,000 contingency was established for any possible increase. This insurance includes coverage for automobile, property, crime, general liability, worker’s compensation and Line of Duty Act. The County is now in receipt of the new rates and it appears the \$15,000 contingency will be sufficient to provide for the renewal increase. The increase is a combination of new facilities and changes in rates.
- F.** In FY14, the Board of Supervisors 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. In FY16, \$0.01 of the FY14 \$0.02 set aside was repurposed to pay debt service on the new public safety radio system, which also benefits school operations. The Adopted FY17 Budget reflects an additional \$237,847 set aside for future school construction and renovation projects, which partially restores the \$0.01 repurposed in FY16 to the public

County Administrator’s Adopted Budget Message

safety radio system debt. The \$237,847 is a fixed amount and is not based on assessed real estate values. The schedule below denotes total transfers and uses since the set aside program was adopted in FY14. Of the \$1,686,216 balance transferred to the Debt Service Fund, \$465,085 is designated for the Historic School capital project and \$343,264 was appropriated in FY16 for the tennis court construction project, which is now complete.

Fiscal Year	RE Assessment (Exclude Pub Service)	Rate	Set Aside		
			\$0.01 RE	Fixed \$\$	Total
Fiscal Year 2014	2,325,425,000	0.0002	\$ 465,085	\$ -	\$ 465,085
Fiscal Year 2015	2,430,680,249	0.0002	486,136		486,136
Fiscal Year 2016	2,393,008,943	0.0001	239,301		239,301
Fiscal Year 2017	2,578,467,465	0.0001	257,847	237,847	495,694
Total Transfers			\$ 1,448,369	\$ 237,847	\$ 1,686,216
Total Transfers					\$ 1,686,216
Designated for Historic School Renovations					(465,085)
FY16 Appropriation - Tennis Court Construction Project					(343,264)
Available Funds					\$ 877,867

EXPENDITURES - OTHER FUNDS

- A. Department of Social Services** – The FY17 Social Services budget totals \$1,401,224, which equates to a \$88,620 decrease when compared to the current fiscal year budget of \$1,489,844. The \$88,620 includes a \$28,486 decrease for administration and a \$60,134 decrease in program costs. The administration budget reflects three salary adjustments totaling \$19,611. The Commonwealth is expected to reimburse the County \$16,571 of the \$19,611, leaving a local contribution of \$3,040.
- B. Capital Improvement Fund** – The FY17 capital fund budget totals \$4,201,442, a \$2,515,082 increase when compared to the FY16 budget of \$1,686,360. The increase is related to major capital improvement projects reflected in the FY17 budget which includes \$1.8 million for the construction of a new fire station, and \$550,000 for the purchase of fire apparatus equipment. The fire station will be financed over a 20 year period, with annual principal and interest payments of \$126,650. It is anticipated that the \$550,000 fire apparatus procurement will be offset by a \$400,000 federal grant.

Excluding the Airport which is accounted for in a separate fund, major purchases by department include the following capital projects. Airport projects total \$300,000, of which, state and federal funding is expected to total \$294,000. The County’s share is \$6,000.

- Fire Department – \$2,642,000, which includes a \$1.8 million fire station, \$550,000 for the replacement of engine 581, \$112,000 for cardiac heart monitors, \$73,000 for stretchers, \$57,000 to replace two vehicles (CMD & Unit C514), and \$50,000 for fire station #1 renovations.
- General Services - \$30,000 to replace the Visitors Center heating and air conditioning
- Information Technology - \$200,000 to upgrade surveillance cameras on the Courthouse campus
- Parks & Recreation - \$25,000 for turf and ground equipment
- Schools - \$857,892, which includes \$275,208 for bus/vehicle replacements, \$200,000 transfer from the Capital Improvement Fund for the School’s technology initiative, \$137,684 for system wide replacements, \$90,000 for NKMS window replacements, \$70,000 for NKMS lighting

County Administrator’s Adopted Budget Message

upgrades, \$60,000 for NKMS HVAC replacement, and \$25,000 for various system wide painting and maintenance projects.

- Vehicle Replacements - \$383,850, of which \$265,000 is for Sheriff Department vehicles.
- Computer Replacements - \$56,700. Computers are replaced on a 5-year rotating cycle

C. Human Services Fund (CSA) – The Children’s Services Act (CSA) 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 FY17 CSA budget is estimated to total \$1,765,537, which reflects a \$403 decrease when compared to the FY16 budget of \$1,735,940. While it is difficult to estimate the number of cases that will require funding 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 FY17 budget, which totals \$45,985, reflects a \$1,313 decrease which is directly related to staff turnover in the fund.

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 FY17, principal and interest payments on County and School related debt will total approximately \$5,680,307, all of which, will be provided by a transfer from the General Fund. The FY17 debt service increased \$512,747 when compared to FY16. This is directly related to the \$4,850,000 debt that was issued on May 1, 2015 to construct the new public safety radio system. No new debt was issued in FY16.

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. As a result, FY14 and FY15 transfers to the Debt Service Fund totaled \$465,085 and \$486,136, respectively. In FY16, one cent of the \$0.02 was repurposed to pay debt service on the public safety radio system loan, and \$239,301 was set aside. For FY17, the BOS set aside an additional fixed amount totaling \$237,847. The FY17 transfer will total \$495,694 (\$257,847 plus \$237,847). The BOS also appropriated \$126,650 for principal and interest related to construction of a new fire station.

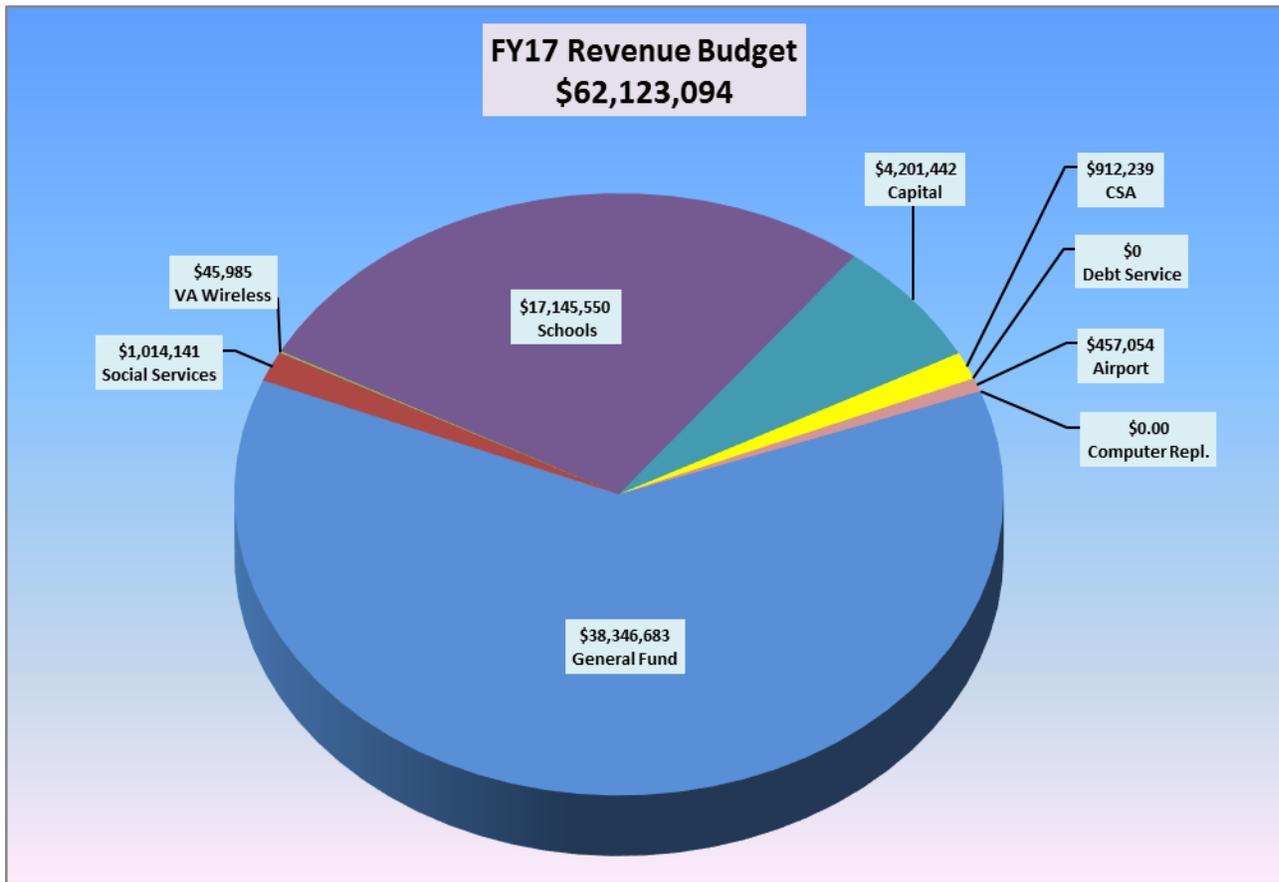
F. Airport Fund – The FY17 Airport budget of \$494,965 reflects an increase of \$21,774 compared to the FY16 budget of \$473,191. All of this increase is related to major capital projects in FY17. The Airport operating budget reflects a decrease of \$21,226, while the Airport capital projects budget increased \$43,000. The County operating transfer to this fund, which totals \$31,911, increased \$2,726. The FY17 capital transfer of \$6,000 declined \$8,140 from the FY16 transfer.

COUNTY REVENUE BUDGET

The following chart denotes total revenues by fund. The \$62,123,094 FY17 budget reflects a \$5,720,758 increase compared to the FY16 budget which totaled \$56,402,336. Transfers have been eliminated to reflect net resources and to eliminate the double accounting of revenues.

County Administrator’s Adopted Budget Message

The Computer Replacement Fund is entirely supported by a \$56,700 transfer from the Capital Projects Fund, and therefore, reflects a zero revenue balance. The Debt Service Fund is funded by a \$5,680,307 transfer from the General Fund. The FY17 School revenue budget, which totals \$31,000,145, reflects a \$13,654,595 transfer from the General Fund and a \$200,000 transfer from the Capital Fund. These two transfers have been eliminated to arrive at the \$17,145,550 revenue budget below. The Social Services and CSA Funds are supported by \$387,083 and \$853,298 transfers from the General Fund, respectively. The \$1,014,141 for social services and the 912,239 for CSA below are comprised of state and federal program and administration funds. The Capital Projects Fund reflects grant funds totaling \$492,500, loan proceeds of \$1.8 million and the appropriation of fund balance totaling \$1,908,942. General Fund revenues are discussed below.



GENERAL FUND REVENUE BUDGET

The FY17 adopted General Fund revenue budget totals \$38,346,683, which reflects a \$2,035,706 increase over the FY16 budget of \$36,310,977. 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 FY16.

County Administrator’s Adopted Budget Message

FY16 General Fund Revenue Budget	\$ 36,310,977
Real Estate – Reflects a tax rate of \$0.83 and a 97% collection rate – Reassessment Year	1,465,803
PP Taxes - 94% Collection Rate – Primarily Vehicles	261,088
Sales Taxes - Reflects New Retail Establishments	19,079
Consumption Taxes	(7,000)
Vehicle Licenses	5,000
Bank Stock Taxes	2,000
Recordation Tax – Commercial & Housing Activity Within the County	40,000
Meals Tax - New Retail Establishments	39,573
Permits & Licenses - Improving Housing Sector	27,465
Fines & Forfeitures	(5,300)
Investment Earnings & Property - Decreasing Cash Balance due to Completion of Capital Projects	(8,500)
Advanced Deposit Account Wagering	130,000
Commonwealth of Virginia - Primarily Compensation Board Salary Increases	11,749
Other	54,749
Total New Revenues – FY17 General Fund	\$ 38,346,683

- A. **Real Estate** – FY17 is a budgetary reassessment year; and therefore, the above \$1,465,803 increase reflects new construction and subdivided property in the County since the last general reassessment which was effective January 1, 2014. This budget includes reassessments that were conducted in calendar year 2015 and that are effective January 1, 2016. The BOS adopted the equalized rate of \$0.83, which is \$0.01 less than the FY16 adopted rate of \$0.84. The FY17 revenue estimate is based on a 97% collection rate

Public service corporation revenue tax collections, which are included in the above \$1,465,803 total, are expected to increase \$56,798 over the prior year total of \$1,013,240. This total reflects an \$0.83 tax rate and a 100% collection rate.

- B. **Personal Property** – Personal property assessments were strong, with a 6% overall increase over FY16 revenue estimates. This increase was expected given continued population growth in the County. We anticipate that the strong upward trend will continue next year. Due to continued economic uncertainty, the collection rate remains at 94%.
- C. **Local Sales Tax** – Sales tax collections continue to reflect steady growth, but not at the rates of previous years. This growth is driven by 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. **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.

County Administrator’s Adopted Budget Message

REVENUES - OTHER FUNDS

- A. **Social Services** - State funding for Social Service operations is expected to decrease \$88,620, which is directly related to decreases in program costs. State reimbursements are expected to total approximately 72.4% of total administration and program costs.
- B. **Capital Improvement Fund** – Budgeted capital resources total \$4,201,442 and are comprised of:
 - \$56,000 Virginia Department of Health – Rescue Squad Assistance Fund Grant
 - \$436,500 FEMA, Assistance to Firefighters Grant
 - \$1,800,000 Loan Proceeds, Fire Station Construction
 - \$1,908,942 allocation of fund balance, which reflects a \$381,582 increase over FY16.
- C. **Comprehensive Services Act** - State funding for the CSA program totals \$1,765,537 for FY17, a decrease of \$403 over FY16. State funding is expected to total 52% of total expenditures.
- D. **Virginia Wireless E911 Fund** - It is anticipated that the County will receive grant funds in the amount of \$45,985 in FY17, which funds one dispatcher position.
- E. **Debt Service Fund** - The \$6,302,651 Debt Service Fund budget reflects a \$6,302,651 transfer from the General Fund. The \$6,302,651 transfer from the General Fund includes \$5,680,307 for debt service, \$495,694 for the school construction set aside reserve, and \$126,650 for debt service relative to the new fire station construction project.
- F. **Airport Fund** - FY17 Airport revenues are expected to total \$494,965, and consist of local revenues totaling \$156,700, state revenues of \$30,354, \$270,000 of federal revenues, a \$31,911 transfer from the General Fund, and a \$6,000 transfer from the Capital Projects Fund.
- G. **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 FY17 budget does not include a rate increase for water and sewer services. It does reflect a restructuring of availability fees as follows:

Currently, in new developments where water and sewer are available, the home builder pays the following:

Water Connection Fee	\$4,650.00
Sewer Connection Fee	\$9,275.00
Sewer Availability Fee	<u>\$5,075.00</u>
Total	\$19,000.00

The adopted budget reflects a new water availability fee of \$2,500, and a reduction to the sewer availability fee. The new fee structure is effective July 1, 2016.

<u>Home Water Only</u>	
Water Connection Fee	\$4,650.00
Water Availability Fee	<u>\$2,500.00</u>
Total	\$7,150.00

County Administrator’s Adopted Budget Message

Home Water and Sewer

Water Connection Fee	\$4,650.00
Water Availability Fee	\$2,500.00
Sewer Connection Fee	\$9,275.00
Sewer Availability Fee	<u>\$2,500.00</u>
Total	\$18,925.00

The overall Public Utility Fund budget reflects a \$167,267 decline as indicated below.

Function	FY17 Budget	FY16 Budget	Increase (Decrease)
Personnel	\$1,337,549	\$1,323,751	\$13,798
Operations	1,628,526	1,741,086	(112,560)
Capital – (Less than \$25,000 each)	96,000	167,500	(71,500)
Debt Service	75,645	61,286	14,359
Transfers – Bottoms Bridge Service District	316,235	316,839	(604)
Capital Improvement Plan	518,950	529,710	(10,760)
Total	\$3,972,905	\$4,140,172	(\$167,267)

H. ***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 \$0.83 real estate tax rate, increased the District rate from \$0.10 to \$0.15 per \$100 of assessed value. The FY17 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 anticipate that connection fee revenues will diminish over the next couple years as existing housing developments are completed.

Post Adoption Budget Amendment

At their June 29, 2016 meeting, the BOS voted to provide funding in the amount of \$229,928 for four new firefighter positions. The four positions are in addition to the three positions reflected in the FY17 budget that was adopted on May 25, 2016. Funding for the \$229,928 consists of a \$110,100 reduction to the FY17 school set aside of \$237,847, leaving a transfer balance of \$127,747. The remaining \$119,828 will be taken from the Fire Department's FY17 part-time salary budget of \$268,237, leaving a budget balance of \$148,409. The FY17 budget now reflects seven new firefighter positions.

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

County Administrator's Adopted Budget Message

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.

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. While the economy is creating jobs, the new jobs are not generating the annual salaries and benefits that were enjoyed prior to the great recession. 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 FY17 fiscal plan.

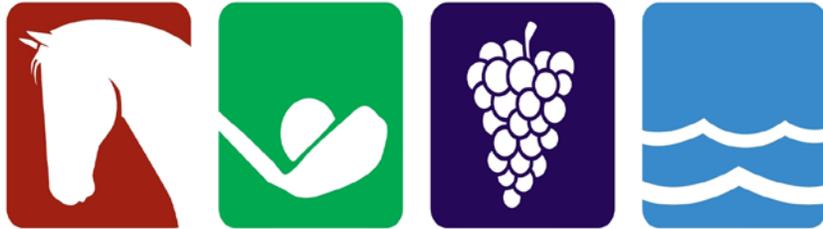
Respectfully submitted,

Rodney A. Hathaway

Rodney A. Hathaway
County Administrator

New Kent

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A GREAT PLACE TO GROW

FISCAL YEAR 2016-17 ADOPTED BUDGET

Section C

Revenues

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
REVENUE SUMMARY TOTALS BY FUND**

Account	Department	Actual Revenues		FY16	FY16	FY17	FY17	Increase (Decrease)	Inc (Dec) FY17vs16
		FY14	FY15	Revenues 11/09/15	Adopted Budget	Department Request	Adopted Budget		
REVENUE SUMMARY - GOVERNMENTAL FUNDS									
FUND - 001	GENERAL FUND	36,157,202	36,983,950	6,878,349	36,310,977	38,346,683	38,346,683	2,035,706	5.6%
FUND - 002	SOCIAL SERVICES	1,093,828	1,162,539	368,659	1,489,844	1,401,224	1,401,224	(88,620)	-5.9%
FUND - 003	SCHOOL CAPITAL FUND								100%
FUND - 006	GRANTS								100%
FUND - 007	CAPITAL IMPROVEMENTS FUND	1,628,594	5,208,913	705,147	1,686,360	4,201,442	4,201,442	2,515,082	149.1%
FUND - 008	HUMAN SERVICES FUND (CSA/VJCC)	1,024,549	957,776	36,722	1,765,940	1,765,537	1,765,537	(403)	0.0%
FUND - 009	VIRGINIA WIRELESS E-911	205,980	191,847	7,178	47,298	45,985	45,985	(1,313)	-2.8%
FUND - 015	LITTER FUND								100%
FUND - 040	DEBT SERVICE FUND	5,833,602	49,658,574	-	5,746,162	6,302,651	6,302,651	556,489	9.7%
FUND - 097	AIRPORT FUND	641,756	262,036	49,660	473,191	494,965	494,965	21,774	4.6%
FUND - 205	SCHOOLS (INCLUDES FOOD SERVICE)				29,478,021	31,000,145	31,000,145	1,522,124	5.2%
FUND - 800	COMPUTER FUND	165,069	124,231	-	101,190	56,700	56,700	(44,490)	-44.0%
TOTAL BUDGET-TRANSFERS INCLUDED		46,750,580	94,549,866	8,045,715	77,098,983	83,615,332	83,615,332	6,516,349	8.5%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(20,696,647)	(21,492,238)	(21,492,238)	(795,591)	3.8%
TOTAL - GOVERNMENTAL FUNDS					56,402,336	62,123,094	62,123,094	5,720,758	10.1%
REVENUE SUMMARY - ENTERPRISE FUNDS									
FUND - 098	PUBLIC UTILITY FUND	3,484,690	3,997,753	1,240,076	4,140,172	3,972,905	3,972,905	(167,267)	-4.0%
FUND - 198	BOTTOMS BRIDGE SERVICE DISTRICT	944,624	1,067,257	216,930	1,043,194	1,039,948	1,039,948	(3,246)	-0.3%
TOTAL BUDGET-TRANSFERS INCLUDED		4,429,314	5,065,010	1,457,006	5,183,366	5,012,853	5,012,853	(170,513)	-3.3%
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)					(316,839)	(316,235)	(316,235)	604	-0.2%
TOTAL - ENTERPRISE FUNDS					4,866,527	4,696,618	4,696,618	(169,909)	-3.5%
TOTAL FUNDS - TRANSFERS INCLUDED					82,282,349	88,628,185	88,628,185	6,345,836	7.7%
TOTAL INTERFUND TRANSFERS (GOVERNMENTAL & ENTERPRISE FUNDS)					(21,013,486)	(21,808,473)	(21,808,473)	(794,987)	3.8%
TOTAL FUNDS - TRANSFERS EXCLUDED		51,179,894	99,614,876	9,502,721	61,268,863	66,819,712	66,819,712	5,550,849	9.1%

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 15 Adopted	FY 16 Adopted	FY 17 Adopted
General Fund			
General Governmental Administration			
Real Estate	\$ 20,205,183	19,923,237	21,332,242
Public Service	1,004,993	1,013,571	1,070,346
Personal Property	4,173,120	4,367,249	4,629,098
Machinery & Tools	8,000	7,980	7,242
Penalties & Interest	290,000	290,000	323,876
Total	<u>25,681,296</u>	<u>25,602,037</u>	<u>27,362,804</u>
Other Local Taxes			
Local Sales & Use Tax	1,264,000	1,380,921	1,400,000
Utility Tax	827,000	834,000	827,000
Business License & Consumption	739,000	795,984	795,984
Franchise License Tax-Cable	6,900	6,900	6,900
Vehicle Registration	510,000	506,000	511,000
Bank Stock	8,800	10,000	12,000
Recordation	295,000	300,000	340,000
Admissions Tax	4,200	4,600	2,800
Lodging Tax	15,500	16,000	16,000
Meals Tax (Reclassified to Gen Fund FY12)	680,000	731,427	771,000
Total	<u>4,350,400</u>	<u>4,585,832</u>	<u>4,682,684</u>
Licenses, Permits and Fees			
Animal License	23,000	22,000	20,000
Permits and Fees	364,580	413,030	440,495
Total	<u>387,580</u>	<u>435,030</u>	<u>460,495</u>
Fines and Forfeitures			
Fines and Forfeitures	245,500	275,700	270,400
Total	<u>245,500</u>	<u>275,700</u>	<u>270,400</u>
Revenues from Use of Money/Property			
Investment Income	270,000	220,000	210,000
Rental of Property	256,058	256,200	257,700
Total	<u>526,058</u>	<u>476,200</u>	<u>467,700</u>
Charges for Services			
Court Fees	100,254	105,942	100,625
Commonwealth Attorney	1,600	1,600	1,600
Reimbursable Costs-Circuit Court	61,454	66,754	63,645
Fire Recoveries	371,853	310,400	340,300
Animal Protection -Boarding	1,500	1,700	2,000

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 15 Adopted	FY 16 Adopted	FY 17 Adopted
OTB and Parks & Recreation Programs	275,000	303,920	434,000
Sale of Maps	1,500	1,500	1,600
Transfer Station Revenue	51,820	43,820	40,390
Total	864,981	835,636	984,160
Miscellaneous			
Miscellaneous	41,000	45,539	51,800
Total	41,000	45,539	51,800
Recovered Costs			
Recovered Costs	16,391	14,112	14,000
Total	16,391	14,112	14,000
Revenue from the Commonwealth			
PPTRA & Misc State Revenues	2,382,083	2,363,583	2,363,583
Commonwealth Attorney Shared Cost	223,665	231,961	234,801
Sheriff Shared Costs	862,450	885,107	883,236
Commissioner of Revenue	88,298	98,947	100,327
Treasurer	81,214	91,075	92,413
Registrar	35,000	37,061	37,061
Clerk of Court	216,197	242,129	244,691
Police/Fire Grants	89,673	91,028	96,528
Total	3,978,580	4,040,891	4,052,640
Total General Fund	36,091,786	36,310,977	38,346,683
Other Governmental Funds			
Social Services	964,531	1,093,333	1,014,141
Capital Projects	9,377,432	1,586,360	4,201,442
Human Services - CSA / VJCCCA	911,335	911,076	912,239
Virginia Wireless E911	46,699	47,298	45,985
Debt Service	300,000	100,000	-
Airport	1,665,639	429,866	457,054
Computer Replacement	-	-	-
Total Other Governmental Funds	13,265,636	4,167,933	6,630,861

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
REVENUES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 15 Adopted	FY 16 Adopted	FY 17 Adopted
<u>Component Unit School Board</u>			
Miscellaneous	209,500	210,250	198,700
Commonwealth of Virginia	13,331,872	13,843,104	15,049,387
Federal	1,124,630	1,241,388	1,282,463
School Food Service	783,684	628,684	615,000
Total Component Unit School Board	15,449,686	15,923,426	17,145,550
Total Governmental Funds - Transfers Eliminated	64,807,108	56,402,336	62,123,094
<u>Enterprise Funds</u>			
Public Utility	4,417,791	4,140,172	3,972,905
Bottoms Bridge Service District	763,350	726,355	723,713
Total Enterprise Funds	5,181,141	4,866,527	4,696,618
Total Funds - Excluding Transfers	69,988,249	61,268,863	66,819,712
<u>Add Back Eliminated Transfers:</u>			
General Fund			
Transfer to School Fund	12,954,595	13,254,595	13,654,595
Transfer to Debt Service	5,302,610	5,167,560	5,680,307
Transfer to Human Services (CSA)	824,913	854,864	853,298
Transfer to Social Services	366,740	392,481	387,083
Transfer to Debt Service - School Construction Reserve	486,136	239,301	495,694
Transfer to Debt Service - Fire Station Debt Service			126,650
Transfer to Debt Service-Public Radio System Debt	-	239,301	-
Transfer to Airport - Operations	25,143	29,185	31,911
Transfer to Debt Service-FY17 Reserve	54,586	-	-
Capital Fund			
Transfer to Computer Fund	124,200	101,190	56,700
Transfer to Airport - Capital	59,167	14,140	6,000
Transfer to Social Services-Vehicle	3,565	4,030	-
Transfer to Schools - Notebooks		300,000	200,000
Debt Service			
Transfer to Capital Fund	-	100,000	-
Airport			
Transfer to Debt Service	-	-	-
Public Utility			
Transfer to Bottoms Bridge Service District	321,832	316,839	316,235
Total Transfers	20,523,487	21,013,486	21,808,473
Total Funds - Including Transfers	\$ 90,511,736	\$ 82,282,349	\$ 88,628,185

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. Real estate reassessments are performed every second year. The general reassessment performed in calendar year 2015 (and effective January 1, 2016), served as the foundation for the FY17 real estate revenue budget estimate.

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 fiscal 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.

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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Real Estate Tax	\$19,923,237	\$21,332,242	\$1,409,005	7.1%
Public Service	1,013,571	1,070,346	56,775	5.6%
Personal Property Tax	4,322,397	4,572,064	249,667	5.8%
Mobile Home	36,890	48,412	11,522	31.2%
Airplane	7,962	8,622	660	8.3%
Machinery & Tools	7,980	7,242	(738)	(9.2)%
Penalties & Interest	290,000	323,876	33,876	11.7%
Total Property Taxes	\$25,602,037	\$27,362,804	\$1,760,767	6.9%

Budget Comments:

1. **Real Estate Taxes** - The most recent general reassessment for real estate became effective on January 1, 2016, and reflects an average increase in property values of 7.75 percent (\$2.578 billion for FY17 vs \$2.393 billion for FY16). When compared to last year, real estate tax revenues are estimated to increase a total of \$1,409,005, which equates to a 7.1% 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 \$1,409,005 estimate consists of a \$1,261,005 increase in estimated current year tax collections, and a \$148,000 increase in delinquent tax revenues. The FY17 tax rate of \$0.83 (equalized rate) reflects a \$0.01 decrease from the FY16 rate of \$0.84 per \$100 of assessed value. Public service corporation real estate tax revenues are projected to increase \$56,775, or 5.6%.
2. **Personal Property Taxes** – FY17 personal property tax collections are estimated to increase \$249,667, which contrast to the FY 16 increase of \$196,224. Most of the \$249,667 increase is related to automobiles which reflects an increase of \$179,802.
3. **Penalties & Interest** – This revenue source is expected to increase \$33,876 for FY17, an 11.7% increase over FY16. Most of this increase is due to the efforts of the outside collection attorney that works on a commission basis.
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 FY17 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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Local Sales Tax	\$1,380,921	\$1,400,000	\$19,079	1.4%
Communication Sales Tax	615,000	605,000	(10,000)	(1.6)%
Consumer Utility Tax	219,000	222,000	3,000	1.3%
Business License Tax	727,984	727,984	--	0.0%
Consumption Utility Tax	68,000	68,000	--	0.0%
Franchise Fee - Cable TV	6,900	6,900	--	0.0%
Vehicle Registration Fees	506,000	511,000	5,000	1.0%
Bank Stock Taxes	10,000	12,000	2,000	20.0%
Recordation Tax – Local Option	300,000	340,000	40,000	13.3%
Admissions Tax	4,600	2,800	(1,800)	(39.1)%
Lodging Tax	16,000	16,000	--	0.0%
Meals Tax	731,427	771,000	39,573	5.4%
Total Other Local Taxes	\$4,585,832	\$4,682,684	\$96,852	2.1%

General Fund

Budget Comments:

1. **Sales and Use Tax** – The FY17 increase of \$19,079 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** – No increase is reflected for FY17. Beginning with FY15, the business license due date changed from March 1st to June 30th, annually. As a result, current year (FY16) collection results were not available at the time budget estimates were prepared for FY17. The Budget Team took the conservative approach and did not reflect an increase for FY17.
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 \$5,000 increase also reflects continued population growth and an improving economy.
5. **Recordation Tax** – The \$40,000 increase is 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 FY17 estimated increase of \$39,573 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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Animal Licenses	\$22,000	\$20,000	(\$2,000)	(9.1)%
Permits and Other Licenses	413,030	440,495	27,465	6.6%
Total - Permits, Fees & Licenses	\$435,030	\$460,495	\$25,465	5.9%

Budget Comments:

1. **Animal License** – This revenue source has declined over the last few years.
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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Fines and Forfeitures	\$275,700	\$270,400	(\$5,300)	(1.9)%

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 FY17 estimate reflects current and prior year activity.

General Fund

Revenue from Use of Money and Property

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

The County Treasurer invests funds that are available, but not required for immediate disbursements. Investments are made for periods ranging from a single day to 36 months. 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 eighth 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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Revenue from Use of Money	\$220,000	\$210,000	(\$10,000)	(4.5)%
Revenue from Use of Property	256,200	257,700	1,500	0.6%
Total - Use of Money & Property	\$476,200	\$467,700	(\$8,500)	(1.8)%

Budget Comments:

1. **Investment Income** - The FY17 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, Colonial Downs closed in January 2014.

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.

Advanced Deposit Wagering

A form of gambling on the outcome of horse races in which the bettor must fund his or her account before being allowed to place bets. ADW is often conducted online via the internet or by phone (in this case, on out of state racing). Senate Bill 1097, passed 4/15/15, indicates that the County of New Kent will receive 0.0035 of all ADW originating in Virginia. Currently, four companies are licensed in Virginia to accept wagering accounts. After December 31, 2019, the revenue distribution allocation will change and will be based on the locality or localities where such live racing occurs to be shared in a ratio of the number of such annual live races in a locality to the total number of such annual live races in the Commonwealth. This new formula should result in a reduction in annual revenues distributed to the County. Given the uncertainties surrounding annual and future collections, these revenues have been allocated to one time budgetary expenditures. The FY17 revenue budget reflects a \$130,000 estimate for this revenue source. Of this amount, 1) \$60,000 has been allocated to the Economic Development Authority as a one-time contribution for FY17 to fund business incentive programs; 2) \$40,000 has been allocated for the purchase of information technology data storage equipment; and \$30,000 has been allocated as a contingency for Heritage Library rent while the new space is being renovated. All of these are one time allocations.

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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Excess Fees of Clerk	\$18,000	\$15,000	(\$3,000)	(16.7)%
Courthouse Security Funding	77,317	75,000	(2,317)	(3.0)%
Reimbursable Costs - Cir Court	66,754	63,645	(3,109)	(4.7)%
Recreation Fees	303,920	304,000	80	0.0%
Advanced Deposit Wagering - OTB	--	130,000	130,000	100.0%
Animal Protection - Boarding	1,700	2,000	300	17.6%
Fire & Rescue	310,400	340,300	29,900	9.6%
Other	57,545	54,215	(3,330)	(5.8)%
Total Charges for Services	\$835,636	\$984,160	\$148,524	17.8%

Budget Comments:

1. **Excess Fees of Clerk** - The FY17 estimate is based on current and prior year collection activity. The computation is based on many variables, and therefore, difficult to estimate.
2. **Advanced Deposit Wagering** – FY16 revenue collections currently total \$203,713, and should exceed \$250,000. As indicated above, after December 31, 2019 the revenue distribution allocation will change and will be based on the locality or localities where such live racing occurs to be shared in a ratio of the number of such annual live races in a locality to the total number of such annual live races in the Commonwealth. This new formula should result in a reduction in annual revenues distributed to the County. Given the uncertainties surrounding annual and future collections, FY17 budgetary revenues have been allocated to one time budgetary expenditures of \$130,000. Any FY17 receipts exceeding the \$130,000 expenditure budget will flow into fund balance.
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. The County takes a conservative approach to budgeting given the many variables.

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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Total Miscellaneous	\$45,539	\$51,800	\$6,261	13.7%

Budget Comment:

The FY17 total of \$51,800 includes, \$12,500 for administrative charges, \$24,000 for charge card fees, \$13,000 for DMV fees and \$2,300 for document reproduction. Of the \$6,261 net increase, \$7,461 is related to credit card fees, and administrative charges reflect a decrease of 2,500.

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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Miscellaneous Recoveries	\$200	--	(\$200)	(100.0)%
9th District Juvenile Court	13,912	14,000	88	0.6%
Total	\$14,112	\$14,000	(\$112)	(0.8)%

Budget Comment:

Miscellaneous Revenues –There were no sufficient changes. 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 FY17

Revenue from the Commonwealth & Transfers In Revenue Summary

	FY 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Constitutional Officers	\$1,549,219	\$1,555,468	\$6,249	0.4%
Other Categorical Aid	128,089	133,589	5,500	4.3%
Non-Categorical Aid	145,700	145,700	--	0.0%
Car Tax Reimbursement	2,217,883	2,217,883	--	0.0%
Total State Revenue	\$4,040,891	\$4,052,640	\$11,749	0.3%

General Fund

Budget Comment:

1. **Constitutional Officers** – Revenues related to the five constitutional offices are projected to increase \$6,249 due to salaries and benefits. The General Assembly approved a 2% salary increase for Constitutional Officers to be effective December 1, 2016. The additional revenues resulting from the 2% salary increase was suppressed by an increase in recovered costs relative to surety and liability insurance provided by the Commonwealth.
2. **Other Categorical Aid** – The \$133,589 total reflects grants and financial assistance relative to Domestic Violence, Witness Assistance, Commission for the Arts and County Registrar.
3. **Non-Categorical Aid** – There was no increase in this revenue category, which includes rolling stock tax, mobile home titling tax, recordation tax and tax on rental cars.

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 FY17 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 16 Adopted Budget	FY 17 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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Est. Revenue – State & Federal	\$1,093,333	\$1,014,141	(\$79,192)	(7.2)%
Transfer from General Fund	396,511	387,083	(9,428)	(2.4)%
Total Revenue	\$1,489,844	\$1,401,224	(\$88,620)	(5.9)%

Budget Comment:

The DSS FY17 budget totals \$1,401,224, which equates to an \$88,620 decrease when compared to the current year budget of \$1,489,844. The departmental decrease of \$88,620 consists of a \$28,027 increase in payroll, a \$30,513 decrease in operations, a \$26,000 decrease in non-major capital and a \$60,134 decrease in programs. The \$28,027 increase in payroll is related to a December 1, 2016 2 percent salary increase approved by the General Assembly for state supported positions. The \$30,513 decrease in operations is directly related to rent payments to the County for DSS building space rent. A State DSS audit revealed that the monthly rent should be based on depreciation and loan interest, instead of market rental rates. The \$26,000 decrease in non-major capital is related to a vehicle purchase in FY16 that will not be repeated in FY17. The \$60,134 decrease in program related expenditures is related to anticipated requests for services and changes in State funding formulas.



Children's Services Act Fund

The Children 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 name of the program changed from the Comprehensive Services Act to the Children Services Act.

Office of Children Services Act Budget Summary

	FY 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
State Reimbursement	\$911,076	\$912,239	\$1,163	0.1%
Transfer from General Fund	834,364	832,798	(1,566)	(0.2)%
Transfer from GF, VJCCCA	20,500	20,500	--	0.0%
Total	\$1,765,940	\$1,765,537	(\$403)	0.0%

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 \$912,239 for eligible FY17 program services. No significant changes are anticipated for FY17.



Sheriff: 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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Virginia E-911 Wireless - State	\$47,298	\$45,985	(\$1,313)	(2.8)%

Budget Comment:

The \$1,313 decrease is related to staff turnover.

Airport Fund

The Airport Fund budget is supported by local, state and federal funding. The \$21,774 increase is directly related to a capital project that will be 98% 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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Fuel Sales	\$88,500	\$70,200	(\$18,300)	(20.7)%
Hangar Rental	70,140	72,900	2,760	3.9%
Airport Business Center Rent	1,200	1,200	--	0.0%
Local Fees and Donations	20,922	12,400	(8,522)	(40.7)%
Department of Aviation	62,804	30,354	(32,450)	(51.7)%
Federal Aviation Agency	186,300	270,000	83,700	44.9%
Transfer from General Fund	29,185	31,911	2,726	9.3%
Transfer from Capital Fund	14,140	6,000	(8,140)	(57.6)%
Total	\$473,191	\$494,965	21,774	4.6%

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 and a \$2,726 increase for FY17. The FY17 increase is primarily related to a 2% COLA increase. 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 – Actual	\$34,188
FY 2015 - Actual	\$25,143
FY 2016 - Budget	\$29,185
FY 2017 - Budget	\$31,911



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 16 Adopted Budget	FY 17 Adopted Budget	Dollar Change	Percent Change
Transfer – From Capital Fund	\$101,190	\$56,700	(\$44,490)	(44.0)%

Budget Comment:

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



FISCAL YEAR 2016-17 ADOPTED BUDGET

Section D Expenditure Budgets

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
EXPENDITURE SUMMARY TOTALS BY FUND**

Account	Department	Actual Expenditures		FY16	FY16	FY17	FY17	Increase (Decrease)	Inc (Dec) FY17vs16	
		FY14	FY15	Expenditures 11/09/15	Adopted Budget	Department Request	Adopted Budget			
EXPENDITURE SUMMARY - GOVERNMENTAL FUNDS:										
FUND - 001	GENERAL FUND	35,745,149	34,575,993	7,186,702	36,310,977	38,532,524	38,346,683	2,035,706	5.6%	
FUND - 002	SOCIAL SERVICES	1,093,831	1,162,541	459,248	1,489,844	1,401,224	1,401,224	(88,620)	-5.9%	
FUND - 003	SCHOOL CAPITAL FUND								100%	
FUND - 006	GRANTS								100%	
FUND - 007	CAPITAL IMPROVEMENTS FUND	3,763,140	4,432,388	722,602	1,686,360	4,201,442	4,201,442	2,515,082	149.1%	
FUND - 008	HUMAN SERVICES FUND (CSA/VJCC)	1,024,552	957,773	218,520	1,765,940	1,765,537	1,765,537	(403)	0.0%	
FUND - 009	VIRGINIA WIRELESS E-911	129,644	204,865	73,707	47,298	45,985	45,985	(1,313)	-2.8%	
FUND - 015	LITTER FUND								100%	
FUND - 040	DEBT SERVICE FUND	5,667,575	49,355,726	4,400,939	5,746,162	6,302,651	6,302,651	556,489	9.7%	
FUND - 097	AIRPORT FUND	668,481	258,085	85,657	473,191	494,965	494,965	21,774	4.6%	
FUND - 205	SCHOOLS (INCLUDES FOOD SERVICE)				29,478,021	31,000,145	31,000,145	1,522,124	5.2%	
FUND - 800	COMPUTER FUND	187,656	161,704	8,077	101,190	56,700	56,700	(44,490)	-44.0%	
TOTAL COUNTY BUDGET-TRANSFERS INCLUDED		48,280,028	91,109,075	13,155,452	77,098,983	83,801,173	83,615,332	6,516,349	8.5%	
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)						(20,696,647)	(21,492,238)	(795,591)	3.8%	
TOTAL ADVERTISED BUDGET - GOVERNMENTAL FUNDS						56,402,336	62,308,935	62,123,094	5,720,758	10.1%
EXPENDITURE SUMMARY - ENTERPRISE FUNDS										
FUND - 098	PUBLIC UTILITY FUND	4,976,879	4,448,419	1,065,830	4,140,172	3,972,905	3,972,905	(167,267)	-4.0%	
FUND - 198	BOTTOMS BRIDGE SERVICE DISTRICT	570,162	556,288	749,537	1,043,194	1,039,948	1,039,948	(3,246)	-0.3%	
TOTAL BUDGET-TRANSFERS INCLUDED		5,547,041	5,004,707	1,815,367	5,183,366	5,012,853	5,012,853	(170,513)	-3.3%	
ELIMINATE INTERFUND TRANSFERS (TO REFLECT THE ACTUAL COSTS OF OPERATIONS)						(316,839)	(316,235)	604	-0.2%	
TOTAL ADVERTISED BUDGET - ENTERPRISE FUNDS						4,866,527	4,696,618	4,696,618	(169,909)	-3.5%
TOTAL FUNDS - TRANSFERS INCLUDED						82,282,349	88,814,026	88,628,185	6,345,836	7.7%
TOTAL INTERFUND TRANSFERS (GOVERNMENTAL & ENTERPRISE FUNDS)						(21,013,486)	(21,808,473)	(21,808,473)	(794,987)	3.8%
TOTAL FUNDS - TRANSFERS EXCLUDED		53,827,069	96,113,782	14,970,819	61,268,863	67,005,553	66,819,712	5,550,849	9.1%	

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 15 Adopted	FY 16 Adopted	FY 17 Adopted
<u>General Fund</u>			
<u>General Government Administration</u>			
Board of Supervisors	\$ 94,052	\$ 95,456	96,306
Clerk of Board	350,211	349,723	321,163
County Attorney	209,061	267,349	180,875
Human Resources	188,247	197,185	195,507
Commissioner of the Revenue	549,179	576,775	572,162
Treasurer	378,815	397,133	396,047
Financial Services	545,242	559,403	572,738
Information Technology	524,472	551,681	584,411
Central Purchasing	220,024	217,811	250,804
Board of Equalization	-	5,081	775
Electoral Board	8,368	8,501	8,581
Registrar	188,917	193,302	195,153
Receptionist / Switchboard	26,185	26,575	26,883
Total	3,282,773	3,445,975	3,401,405
<u>Judicial Administration</u>			
Circuit Court Judge	85,887	93,243	89,156
General District Court	16,155	16,155	16,155
Magistrate	1,146	1,191	1,500
Juvenile & Domestic Court	6,625	7,000	8,300
Clerk of Circuit Court	336,469	358,391	391,781
Sheriff - Courts	595,075	563,465	595,011
Victim Witness Assistance	50,404	47,351	47,026
Commonwealth's Attorney	377,494	407,857	396,210
Total	1,469,255	1,494,653	1,545,139
<u>Public Safety</u>			
Sheriff - Public Safety	2,462,293	2,502,810	2,428,465
Confinement of Prisoners	806,000	826,000	631,000
Building Development	362,476	375,447	374,777
E-911 Systems	579,609	624,960	752,313
Communication Systems-Public Safety	228,842	230,850	277,112
Ambulance & Rescue Services	2,100	2,600	600
Forrest Fire Service	7,208	7,208	7,208
Fire & Emergency Services	2,541,267	2,614,537	3,003,542
Emergency Management & Preparedness Services	-	101,639	28,750
Correction & Detention	13,665	15,768	13,655
Court Services Unit	145,483	129,823	118,926
Animal Protection	256,535	249,283	249,843

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 15 Adopted	FY 16 Adopted	FY 17 Adopted
Total	7,405,478	7,680,925	7,886,191
<u>Public Works</u>			
Refuse Collection	716,283	663,794	696,535
Building & Grounds	791,515	834,978	881,466
Total	1,507,798	1,498,772	1,578,001
<u>Health & Welfare</u>			
Supplement To Health Department	199,334	205,315	219,568
Henrico Mental Health Service	100,574	100,574	125,574
Area Agency On Aging	4,083	4,083	4,083
Meals On Wheels	4,000	4,000	4,000
Agency Donations	89,082	87,967	85,600
Total	397,073	401,939	438,825
<u>Education</u>			
Community Colleges	8,596	9,400	9,600
Total	8,596	9,400	9,600
<u>Parks, Cultural & Recreation</u>			
Parks & Recreation	227,734	240,549	242,923
Recreation Programs	301,606	318,266	337,468
Cultural Enrichment	8,000	8,000	9,900
Fine Arts	9,000	10,000	10,000
Library Appropriation	209,466	209,466	174,466
Total	755,806	786,281	774,757
<u>Environmental Management</u>			
Environmental	266,658	304,780	313,710
Extension Office	56,585	58,467	58,674
Soil And Water Conservation	12,000	12,000	12,000
Wetland Board	4,640	4,640	4,540
Agricultural And Forrestral	9,850	9,850	10,150
Total	349,733	389,737	399,074
<u>Community Development</u>			
Community Development-Administration	163,266	166,357	166,231
Planning	233,700	235,375	227,657
Economic Development	165,854	174,803	239,713
Planning Commission	34,856	34,636	33,805
Board Of Zoning Appeals	2,200	2,200	2,400
Historic Commission	675	675	725

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 15 Adopted	FY 16 Adopted	FY 17 Adopted
Total	600,551	614,046	670,531
<u>Reserve for Contingency</u>			
Reserved for Contingency	300,000	326,612	413,622
Total	300,000	326,612	413,622
Total General Fund	16,077,063	16,648,340	17,117,145
<u>Other Governmental Funds</u>			
Social Services	1,334,836	1,489,844	1,401,224
Capital Projects	9,190,500	1,267,000	3,938,742
Human Services - CSA / VJCCCA	1,736,248	1,765,940	1,765,537
Virginia Wireless E911	46,699	47,298	45,985
Debt Service	6,143,332	5,646,162	6,302,651
Airport	1,749,949	473,191	494,965
Computer Replacement	124,200	101,190	56,700
Total Other Governmental Funds	20,325,764	10,790,625	14,005,804
<u>Component Unit School Board Funds</u>			
School Fund	26,320,958	27,429,533	28,895,800
School Textbook Fund	160,261	164,594	192,598
School Grant Fund - Federal	974,630	936,388	947,463
School Food Service	948,432	947,506	964,284
Total Component Unit School Board	28,404,281	29,478,021	31,000,145
Total Governmental Funds - Transfers Eliminated	64,807,108	56,916,986	62,123,094
<u>Enterprise Funds</u>			
Public Utility	4,095,959	3,823,333	3,656,670
Bottoms Bridge Service District	1,085,182	1,043,194	1,039,948
Total Enterprise Funds	5,181,141	4,866,527	4,696,618

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
EXPENDITURES BY FUND, FUNCTION AND DEPARTMENT**

Fund/Function/Department	FY 15 Adopted	FY 16 Adopted	FY 17 Adopted
Total Funds - Transfers Eliminated	69,988,249	61,783,513	66,819,712
<u>Add Back Eliminated Transfers:</u>			
General Fund			
Transfer To Schools	12,954,595	13,254,595	13,654,595
Transfer to Debt Service	5,302,610	5,167,560	5,680,307
Transfer to CSA	824,913	854,864	853,298
Transfer to Socials Services	366,740	392,481	387,083
Transfer to Debt Service-School Construction Reserve	486,136	239,301	495,694
Transfer to Debt Service-Fire Station Debt Service			126,650
Transfer to Debt Service-Public Radio System Debt	-	239,301	-
Transfer to Airport-Operations	25,143	29,185	31,911
Transfer to Debt Service-FY17 Reserve	54,586	-	-
Capital Projects Fund			
Transfer to Airport-Capital	59,167	14,140	6,000
Transfer to Socials Services-Vehicle	3,565	4,030	-
Transfer to VA Wireless E911-Grant Match	-	-	-
Transfer to Computer Fund (Computer Replacement)	124,200	101,190	56,700
Transfer to Schools-Notebooks	-	300,000	200,000
Debt Service			
Transfer to Capital Projects Fund	-	100,000	
Airport Fund			
Transfer to Debt Service - Airport Hanger Loan	-	-	-
Public Utility			
Transfer to Bottoms Bridge Service District	321,832	316,839	316,235
Total Transfers	<u>20,523,487</u>	<u>21,013,486</u>	<u>21,808,473</u>
Total Budget - Transfers Included	<u>\$ 90,511,736</u>	<u>\$ 82,796,999</u>	<u>\$ 88,628,185</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 20,509 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$427,885	\$342,726	\$322,833	\$296,598	-8.1%
Operating	13,682	19,892	26,890	24,565	-8.6%
Capital	-	2,750	-	-	0.0%
Total Expenditures	\$441,567	\$365,368	\$349,723	\$321,163	-8.2%
Personnel Complement					
Full-time	4	4	3	3	
Part-time	0	0	0	0	

Budget Highlights:

The FY17 operating budget reflects a decreased of \$28,560. The part-time project manager position was eliminated which resulted in savings totaling \$25,334. Printing and binding expenditures totaling \$3,500 were transferred to the Parks & Recreation budget.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Communicate with the BOS, and execute their vision for the County 	<ul style="list-style-type: none"> Completed the renovation of the West Wing of the Historic School building, which now serves as leased space to Rappahannock Community College.
<ul style="list-style-type: none"> Promote a business friendly environment within the County 	<ul style="list-style-type: none"> Secured grant funding to develop a plan to deploy a County-wide Broadband service.
<ul style="list-style-type: none"> Effectively and efficiently manage the County Government 	<ul style="list-style-type: none"> Procured a benefits/HR consultant to assist with developing a benefits package for staff and to assist with Affordable Care Act requirements.
<ul style="list-style-type: none"> Carry out all duties required by law and the Board of Supervisors 	<ul style="list-style-type: none"> In cooperation with Senior Connections and New Generations Church, the Friendship Café was established to provide adult day services to residence of the Community.
<ul style="list-style-type: none"> 	<ul style="list-style-type: none">

Administration

Budget Summary: Receptionist

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$24,505	\$26,564	\$26,395	\$26,703	1.2%
Operating	-	-	180	180	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$24,505	\$26,564	\$26,575	\$26,883	1.2%
Personnel Complement					
Full-time					
Part-time	2	2	2	2	

Budget Highlights:

The FY17 Budget reflects a 2% COLA to be effective December 1, 2016.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	-	-	326,612	413,622	26.6%
Capital	-	-	-	-	0.0%
Total Expenditures	\$ -	\$-	\$326,612	\$413,622	0.0%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

County policy requires a \$300,000 reserve. The FY17 contingency reserve is composed of several components as indicated below:

Description	Amount
Reserved for Contingency	\$300,000
Excess Reserve – Un-designated	39,614
VML Insurance Renewal	15,000
Employee Health Insurance Credit Benefit	8,200
Heritage Library Rent	30,000
Declined Health Insurance Coverage Contingency	20,808
Total Reserve	\$413,622

The VML insurance renewal was not available at the time the budget was submitted to the Board of Supervisors; and therefore, a \$15,000 reserve was necessary. The County is in the process of implementing a new employee benefit that will result in a health insurance credit of up to \$45 per month to retirees. The \$8,200 will be distributed to departmental budgets once the final cost of the health insurance credit benefit is available. The County has purchased a new building to house the Heritage Library. We anticipate that the Library will continue to pay rent at its current location until renovations are complete at the new facility. Seven employees currently decline health insurance coverage with the County. Health insurance budget for the seven positions is not reflected in the FY17 budget. The \$20,808 represents annual coverage for three individuals, in the event some decide to accept coverage during open enrollment.

Administration

Budget Summary: Transfers to Other Funds

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$ -	\$ -	\$ -	\$	0.0%
Operating	20,862,651	19,328,333	20,177,287	21,229,538	5.2%
Capital	-	-	-		0.0%
Total Expenditures	\$20,862,651	\$19,328,333	\$20,177,287	\$21,229,538	5.2%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The above total of \$21,229,538 is comprised of the following individual transfers.

Transfer Description	FY16 Adopted	FY17 Adopted	Increase (Decrease)
To School Board	\$13,254,595	\$13,654,595	\$400,000
To Debt Service Fund – Existing Debt	5,167,560	5,680,307	512,747
To Debt Service-Debt Service Fire Station	-	126,650	126,650
To Debt Service-School Constr. Set Aside	239,301	495,694	256,393
To Debt Service-Public Safety Radio System	239,301	--	(239,301)
To Human Services Fund (CSA)	854,864	853,298	(1,566)
To Airport Fund – Operations	29,185	31,911	2,726
To Social Services	392,481	387,083	(5,398)
Totals	\$20,177,287	\$21,229,538	\$1,052,251

Administration

Budget Summary: Board of Equalization

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$505	\$-	\$4,306	\$-	-100.0%
Operating	432	703	775	775	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$937	\$703	\$5,081	\$775	-84.7%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The Board of Equalization meets every two years, and calendar year 2017 is not 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$60,665	\$61,847	\$63,581	\$63,581	0.0%
Operating	27,231	27,597	31,875	32,725	2.7%
Capital	-	-	-	-	0.0%
Total Expenditures	\$87,896	\$89,444	\$95,456	\$96,306	0.9%
Personnel Complement					
Full-time					
Part-time	5	5	5	5	

Budget Highlights:

The FY17 Budget reflects an overall increase of \$850. There were a number of line-item changes that resulted in this net change, including: removal of Video Professional Services (\$1,200), an increase in Advertising (\$1,500), an increase in postage (\$50), an increase in Telecommunications – Cellular (\$600), a decrease in Xerox Copies (\$400) and an increase in Food and Serving Supplies (\$300).

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$332,122	\$333,840	\$345,629	\$346,410	0.2%
Operating	21,462	21,599	29,218	28,367	-2.9%
Capital	-	-	600	--	-100.0%
Total Expenditures	\$353,584	\$355,439	\$375,447	\$374,777	-0.2%
Personnel Complement					
Full-time	5	5	5	5	
Part-time					

Budget Highlights:

Building activity within the County continues to increase. The above reduction is primarily due to a decrease in VRS rates.

Building Development

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Single family dwelling permits issued	147	160	184	178

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17 - FY16
Personnel	\$72,577	\$72,825	\$75,626	\$74,906	-1.0%
Operating	10,411	11,225	15,617	11,200	-28.3%
Capital	90	799	2,000	3,050	52.5%
Total Expenditures	\$83,078	\$84,849	\$93,243	\$89,156	-4.4%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	1	1	1	1	

Budget Highlights:

The FY17 budget reflects an overall decrease of \$4,087, of which, the operations budget declined \$4,417. The non-major capital budget increased 1,050 due to the purchase of software to manage the jury list. Payroll declined \$720 due a reduction in part-time staff and the Virginia Retirement System rate.

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$277,365	\$292,308	\$344,135	\$307,831	-10.5%
Operating	68,996	68,641	14,256	78,950	453.8%
Capital	-	-	-	5,000	100.0%
Total Expenditures	\$346,361	\$360,949	\$358,391	\$391,781	9.3%
Personnel Complement					
Full-time	4	4	5	4	
Part-time	2	3	0	0	

Budget Highlights:

Payroll declined \$36,304 due to the elimination of one position. The operating budget increased \$64,694 because the FY16 budget for permanent record maintenance was understated. The non-major capital budget reflects \$5,000 for office furniture.

Clerk of Circuit Court

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Clean audit 	<ul style="list-style-type: none"> Received a clean turnover 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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Criminal	393	575	480	585	422
Civil	181	177	157	275	178
Fiduciary	165	151	150	139	142
Judgments	1125	1120	1049	1111	2142
Land Records	3268	4266	4242	3193	4012
Financing Statements	49	51	52	26	30
Fictitious Names	104	85	91	115	81
Marriage Licenses	107	121	133	126	111
Notaries	81	75	76	77	75
Concealed Weapon Permits	244	430	545	484	504

- The number of criminal cases reflect a 28% decrease from last year.
- The number of civil cases decrease 35%.
- Fiduciary numbers remain consistent with 2014.
- Judgments increased by 93%.
- Recordings increased from last year.
- The number of financing statements increased probably due to the increase in recordings.
- Fictitious names decreased slightly.
- Marriage licenses issued remained consistent.
- Notary qualifications remained the same.
- Concealed weapons permits were the second highest number processed.

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$443,171	\$484,152	\$507,737	\$510,109	0.5%
Operating	70,784	56,841	69,038	62,053	-10.1%
Capital	6,242	-	-	-	0.0%
Total Expenditures	\$520,197	\$540,993	\$576,775	\$572,162	-0.8%
Personnel Complement					
Full-time	7	8	8	8	
Part-time					

Budget Highlights:

In CY15, the office of the Commissioner of Revenue completed reassessment of taxable real estate totaling 19,460 parcels. Over 3000 physical inspections, 151 new parcels and 277 new construction inspections were completed. Additionally, 32,225 personal property assessments, 916 new vehicle registrations, 1392 Real estate transfers, and 1644 business license issued. Our DMV select was given permanent status 5 months early. Opening in July of 2014 a total of 865 transaction were processed-From 02/15 to 12/15 we processed 4641 DMV transactions, issuing 918 titles and \$259,049 collected.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Completion of 2016 RE Appeals 	<ul style="list-style-type: none"> Implementation of New BPOL procedures, due date
<ul style="list-style-type: none"> 2016 Board of Equalization Hearings 	<ul style="list-style-type: none"> Revision of website data- adding documentation to assist taxpayers with the reassessment process
<ul style="list-style-type: none"> Revise neighborhood boundaries for Real Estate 	
<ul style="list-style-type: none"> Inspection of 2000 Parcels for 2018 reassessment 	<ul style="list-style-type: none"> Inspection of 3000 parcels for 2016 reassessment
<ul style="list-style-type: none"> Revision of Outbuilding model to vision 	<ul style="list-style-type: none"> DMV Select services, processing 4641 DMV transactions
<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	CY12 Actual	CY13 Actual	CY14 Actual	CY15 Actual
Tax Adjustments	2149	2210	2459	2632
Audits and Appeals	28894	29129	29729	30878
Legal and BPOL	2300	2413	2691	2791
Personal Property	110777	111252	113034	118498
Real Estate	38611	39425	39796	40805
DMV Select	0	0	1057	5559
General Administrative	30345	33298	34163	36999

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$361,433	364,173	\$375,488	\$383,675	2.2%
Operating	9,356	9,782	12,369	12,535	1.3%
Capital	235		20,000	--	-100.0%
Total Expenditures	\$371,024	\$373,955	\$407,857	\$396,210	-2.9%
Personnel Complement					
Full-time	3	3	3	3	
Part-time	3	3	3	4	

Budget Highlights:

The Commonwealth's Attorney Office Budget is partially funded by the Commonwealth of Virginia Compensation Board. At present, only the three full time personnel salaries and fringe benefits are funded. The requested operating items are basically in-line with last year's adopted budget, excluding the approved \$20,000 request for software and equipment to purchase a comprehensive case management system which was appropriated in the 2015-16 budget. The DCJS Domestic Violence Victim Fund grant continues funding of \$45,000/year (fiscal year 7/1/15-6/30/16) for a part-time prosecutor for the prosecution of domestic violence cases.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2015 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, report filing and other inter-action with county administration and court clerks 	<ul style="list-style-type: none"> All invoices processed and promptly sent to accounting and all state and grant filing and recording done accurately in a timely manner.
<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">
<ul style="list-style-type: none"> Continue to attend CASA sponsored conferences 	<ul style="list-style-type: none"> Participation in several CASC sponsored seminars and conferences
<ul style="list-style-type: none"> Continue to be available to act as Special Prosecutors in other jurisdictions. 	<ul style="list-style-type: none"> Acted as Special Prosecutor in other jurisdictions and provided investigative research and rendered legal opinions and decisions involving other jurisdictions' pending investigations which presented a conflict of interest to that jurisdiction.

Performance Indicators:

Service	FY12 Actual	FY13 Actual	Calendar Year - 2014 Actual	Calendar Year - 2015 Actual
Circuit Court Indictments presented	209	331	322	164
Involvement and prosecution of approximately 1600 cases in three courts and other jurisdictions for 2015.				

Commonwealth’s Attorney

Department Overview

Victim-Witness Assistance Program

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 accompaniment, 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$49,016	\$32,580	\$43,091	\$43,050	-0.1%
Operating	1,142	3,104	4,260	3,976	-6.7%
Capital		315	-		0.0%
Total Expenditures	\$50,158	\$35,999	\$47,351	\$47,026	-0.7%
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 15% one-time budget increase in grant funds from the Department of Criminal Justice Services for January-July, 2016 and is expecting to receive an increase for FY17. The program 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 FY17.

Goals and Accomplishments: Victim Witness Assistance

Fiscal Year 2017 Goals	Fiscal Year 2015 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 261 (only 3 quarters served)
<ul style="list-style-type: none"> Hold community awareness events for National Crime Victim's Rights Week in April 	<ul style="list-style-type: none"> Direct service witnesses 12
<ul style="list-style-type: none"> Recruit and train 2 volunteers to work with the program 	<ul style="list-style-type: none"> National Crime Victim's Rights Week took place in April with awareness events throughout the week.
<ul style="list-style-type: none"> Provide continuing training to Law Enforcement Officers 	<ul style="list-style-type: none"> Domestic Violence, Stalking and Strangulation training provided to Law Enforcement
<ul style="list-style-type: none"> Attain Advanced Credentialing through the National Organization for Victim Assistance 	<ul style="list-style-type: none"> Area Coalition formed with victim witness programs from 8 local counties. Meetings take place bi-monthly.
<ul style="list-style-type: none"> Continue to promote victim's rights at the State level through the Virginia Network for Victims and Witnesses of Crime committee on victim's rights 	<ul style="list-style-type: none"> Sexual Assault Response Teams and Child Abuse Protocol Teams established in New Kent and Charles City counties

Performance Indicators: Victim Witness Assistance

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
<ul style="list-style-type: none"> Number of Victims served 	348	298	326	261
<ul style="list-style-type: none"> Number of Witnesses served 	16	8	10	12
<ul style="list-style-type: none"> Number of Victims and witnesses served by paperwork only 	18	41	32	0

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$45,058	\$117,896	\$160,957	\$161,431	0.3%
Operating	2,040	2,186	5,400	4,800	-11.1%
Capital	-	-	-	-	0.0%
Total Expenditures	\$47,098	\$120,082	\$166,357	\$166,231	-0.1%
Personnel Complement					
Full-time	1	2	2	2	
Part-time	1	1	0	0	

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Streamline the AFD process 	<ul style="list-style-type: none"> Attended the 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 and Providence Forge Christmas parade
<ul style="list-style-type: none"> Apply for grant for litter control 	<ul style="list-style-type: none"> Supported AFD process
<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"> Refined the surety processing and tracking procedures for developments
<ul style="list-style-type: none"> Continue to update septic pump out database 	<ul style="list-style-type: none"> Began to update the septic pump out database

Budget Highlights: Economic Development



FY16 represented the first fiscal year when the Economic Development Department was merged with 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 FY16, 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 FY16 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. Additionally, New Kent County was represented on a global scale at the 2015 World Road Bike Championship in Richmond. The FY17 budget includes a one-

Community Development

time contribution to the Economic Development Authority in the amount of \$60,000. Future requests will be considered on an annual basis.

Budget Summary: Economic Development

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$91,720	\$98,112	\$95,888	\$98,148	2.4%
Operating	62,458	59,987	78,915	141,565	79.4%
Capital	-	-	-	-	0.0%
Total Expenditures	\$154,178	\$158,099	\$174,803	\$239,713	37.1%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	4	5	4	4	

Goals and Accomplishments: Economic Development

Fiscal Year 2017 Goals	Fiscal Year 2016 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) and broaden our recruitment effort along the eastern seaboard of the US. 	<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, American Muscle Car Classic)
<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
<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"> Promoted New Kent County and Chamber members at the UCI World Road Championships in Richmond
<ul style="list-style-type: none"> Implement a revised incentive program through the EDA 	<ul style="list-style-type: none"> Updated and created new tourism brochures

Community Development

Performance Indicators: Economic Development

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Business prospects serviced	19	29	20	23
Information Inquiries	160	225	240	231
Visitors to the Welcome Center	2460	3800	3299	3604

Budget Summary: Environmental Division

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$166,239	\$152,153	\$278,799	\$286,003	2.6%
Operating	15,194	16,674	25,981	27,707	6.6%
Capital	-	-	-	-	0.0%
Total Expenditures	\$181,433	\$168,827	\$304,780	\$313,710	2.9%
Personnel Complement					
Full-time	3	4	5	5	
Part-time		1			

Budget Highlights: Environmental Division

A Litter Control Grant was applied for and received in the amount of \$4,988 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.

The County was awarded a \$25,000 grant from the state to create a database and map all existing stormwater management ponds within the County.

Goals and Accomplishments: Environmental Division

Fiscal Year 2017 Goals	Fiscal Year 2016 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 \$4,988
<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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Single Family Residential Land Disturbance Permits	177	199	184	185
Residential Screening Forms	-	-	13	17
Mixed Use/Commercial/Industrial Land Disturbance	9	15	14	12
Agricultural Screening Forms	3	2	3	0
RPA Modification Permit (Administrative)	6	5	0	3
RPA Modification Permit (Board Issued)	3	3	0	0
Chesapeake Bay Exception Permit (Administrative)	6	11	3	8
Chesapeake Bay Exception Permit (Board Issued)	2	7	1	0
Wetlands/Beaches and Dunes (Administrative)	4	4	7	0
Wetlands/Beaches and Dunes (Board Issued)	1	1	2	6
Agriculture and Forestal District Applications	0	0	77	128

Permits tracked on a calendar year basis

Budget Summary: Planning Division

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$205,864	\$204,356	\$207,402	\$203,984	-1.6%
Operating	13,043	16,985	27,973	23,673	-15.4%
Capital	-	-	-	-	0.0%
Total Expenditures	\$218,907	\$221,341	\$235,375	\$227,657	-3.3%
Personnel Complement					
Full-time	3	3	3	3	
Part-time					

Goals and Accomplishments: Planning Division

Fiscal Year 2017 Goals	Fiscal Year 2016 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 Civil War era event with the Historic Commission and State agencies

Community Development

<ul style="list-style-type: none"> Hold additional events with the Historic Commission 	
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Performance Indicators: Planning Division

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Certificate of Zoning	107	147	143	115
Conditional Use Permits	0	4	3	3
Rezoning Applications	2	0	1	2
Zoning Violations	42	28	14	35
Zoning Variances and/or Modifications	2	1	0	0
Cultural Event Permits	14	17	24	18
Subdivision Applications	38	41	42	40
Site Plans and Construction Plans	17	11	18	19

Permits tracked on a calendar year basis

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$5,248	\$5,733	\$9,689	\$9,689	0.0%
Operating	18,211	20,004	24,947	24,116	-3.3%
Capital	-	-	-	-	0.0%
Total Expenditures	\$23,459	\$25,737	\$34,636	\$33,805	-2.4%

Budget Summary: Agricultural and Forestal

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	102	7,731	9,850	10,150	3.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$102	\$7,731	\$9,850	\$10,150	3.0%

Community Development

Budget Summary: Board of Zoning Appeals

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	566	2,778	2,200	2,400	9.1%
Capital	-	-	-	-	0.0%
Total Expenditures	\$566	\$2,778	\$2,200	\$2,400	9.1%

Budget Summary: Historic Commission

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	554	100	675	725	7.4%
Capital	-	-	-	-	0.0%
Total Expenditures	\$554	\$100	\$675	\$725	7.4%

Budget Summary: Wetlands Board

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	2,202	1,416	4,640	4,540	-2.2%
Capital	-	-	-	-	0.0%
Total Expenditures	\$2,202	\$1,416	\$4,640	\$4,540	-2.2%

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY16-FY15
Personnel	\$147,295	\$127,539	\$154,274	\$-	0.0%
Operating	103,531	73,230	113,075	180,875	60.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$250,826	\$200,769	\$267,349	\$180,875	-32.3%
Personnel Complement					
Full-time	2	1	1		
Part-time					

Budget Highlights:

At the present time, the County has hired an outside firm to provide legal services, and therefore, no personnel budget is reflected. The operating budget does reflect a \$67,800 increase, which is directly related to the contracted legal services. Some other budget line items have been adjusted to more accurately reflect anticipated FY17 expenses.

County Attorney

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Review Request for Proposals	Met	Met	Met	Vacant
Draft Ordinances	Met	Met	Met	Vacant
Draft Resolutions	Met	Met	Met	Vacant
Attended Board of Supervisors' Meetings	Met	Met	Met	Vacant
Attended EDA Meetings	Met	Met	Met	Vacant
Attended Planning Commission Meetings	Met	Met	Met	Vacant

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, Wreath Making, and Lawn Care
- 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

- Providing summer day camp experiential learning programming for county youth with concentrations in Environment, Geology, Horticulture, Habitats and habitat management, Modern Pioneering, Nutrition, Food Safety, and STEM
- 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$18,183	\$18,046	\$23,317	\$24,433	4.8%
Operating	32,929	34,806	35,150	34,241	-2.6%
Capital	-	-	-	-	0.0%
Total Expenditures	\$51,112	\$52,852	\$58,467	\$58,674	0.4%
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 2017 Goals	Fiscal Year 2015 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 (180 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 (94)
<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-(289)
	<ul style="list-style-type: none"> • Farm Tour (100)
	<ul style="list-style-type: none"> • Master Gardener meetings/gardening (319)
	<ul style="list-style-type: none"> • Junior 4-H Camp (86)
	<ul style="list-style-type: none"> • Ag Conference (53)
	<ul style="list-style-type: none"> • 4-H Fishing Derby (38)

Extension

Performance Indicators:

Educational Programming – Participation	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Agriculture Conferences	78	74	67	53
Forage Conferences (Bi-annual)		46	N/A	14
Envirothon/Earth Day	270	496	229	289
Master Gardener Meetings/Gardening	213	146	162	319
Farm Tours	280	140	200	100
Junior 4-H Camps	100	104	89	86
4-H Fishing Derby	17	19	38	38
Seeds of Learning (FY11 1 st year)	226	227	227	218
Drinking Water Clinic – 1 st year		36	N/A	23
Hypertufa Workshop				17
Pruning Clinics	41	15	26	N/A
Dehydration			21	N/A
Spring Raised Bed Gardening			35	52
Fall Raised Bed Gardening			21	42
Wreath making Workshop	14	8	11	25
Bridges Head Start Programming				48

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, 2014. This marks the eleventh consecutive year (FY04-FY14) that the County has achieved this prestigious award.

The Department also received the GFOA Distinguish Budget Award for the County's FY15 budget. This marks the fourth year (FY13-FY16) that the County has received this award.

Financial Services

Budget Summary: Accounting/Finance

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$396,515	\$425,232	\$438,986	\$452,267	3.0%
Operating	110,325	104,690	120,117	120,171	0.0%
Capital	529		300	300	0.0%
Total Expenditures	\$507,369	\$529,922	\$559,403	\$572,738	2.4%
Personnel Complement					
Full-time	5	5	5	5	
Part-time	1	1	1	1	

Budget Highlights:

For FY17 Financial Services has submitted a request for a procurement/risk management position. It is anticipated that the position would coordinate procurement activities for the County and School System. Currently procurement responsibilities are shared between several individuals within the County with no one individual focused on the entire process. This position will ensure compliance with the Code of Virginia, and will implement and maintain best practices to ensure that the County receives quality products and services at competitive price points. This position will also coordinate the County's risk management process to promote a safe working environment, accurate claims processing and cost effective renewals.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2015 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 - 11th consecutive year. Submitted the FY2015 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 – 4th year – FY2015 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 – FY15
<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

Financial Services

<ul style="list-style-type: none"> Obtain the GFOA Popular Annual Financial Reporting Award (PAFR) 	<ul style="list-style-type: none"> Submit the 2nd Popular Annual Financial Reporting (PAFR) document to GFOA for review – In process
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Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Accounts Payable Checks Processed	4,442	4,856	4,409	4,268	4,346
Active Vendors	1,047	1,032	998	1,096	988
Payroll Checks Processed*	6,295	6,263	6,060	6,344	6,257
Budget Transfers	249	192	158	186	182
Budget Supplements	38	44	36	26	22
Journal Entries	405	404	351	366	350

*Includes Direct Deposits

Financial Services

Budget Summary: Central Purchasing

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	180,636	190,746	217,811	230,804	6.0%
Capital	-	13,041	-	20,000	100.0%
Total Expenditures	\$180,636	\$203,787	\$217,811	\$250,804	15.1%
Personnel Complement					
Full-time	--	--	--	--	
Part-time	--	--	--	--	

Budget Highlights:

The \$32,993 increase is due to a \$17,000 increase in maintenance service contracts and \$20,000 to purchase backup telephones that may no longer be available in the marketplace.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2015 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	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Purchase Orders Issued	301	335	351	385	414

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.

Vision

New Kent Fire-Rescue maintains the highest standards of excellence in all we do by training to perfect the basics, responding with a purpose, treating people as humans and following up with how we provide our services.

Values

New Kent Fire-Rescue will achieve its mission and vision by building upon a system of values. We uphold professionalism as our core value. Our defining values include: Hard Work, Service Dedication, Integrity, Honesty, Compassion, and Courteousness.

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 performs specialty response programs such as wildland firefighting, hazardous materials response and mitigation and swift water rescue. Our Fire Marshal's Office 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.

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) divisions:

Fire-Rescue

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 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.
Human Resources Development & Professional Standards	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

- Focus on firefighter health and safety programs for fitness, cancer prevention and incident firefighter rehabilitation.
- Fire station rehabilitation and replacement plan.
- Implement new radio system and train on new technology and hardware.
- Shift dispatch protocols to box assignment format.

Fire-Rescue

- Continue to execute a core competency training plan to host in-house training and education.
- Continue volunteer Recruitment and Retention Program focused on recruitment of already trained providers.
- Continue to update the Board's Adopted Fire-Rescue Capital Improvement Plan based on NFPA 1710 objectives, which guides future budget development and service goals for the combination system.
- 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.
- 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.
- Implement the new standard operating procedures (SOP) and Fire-Rescue Guidelines for the combination system.
- 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$1,709,677	\$1,932,504	\$1,956,192	\$2,347,567	20.0%
Operating	663,110	622,788	\$581,745	591,275	1.6%
Capital	185,980	144,881	\$76,600	64,700	-15.5%
Total Expenditures	\$2,558,767	\$2,700,173	\$2,614,537	\$3,003,542	14.9%
Personnel Complement					
Full-time	19	24	26	29	
Part-time	20	18	18	13	

Budget Overview

The *Operations Division* cross-staffs 16 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 FY2016, The division added two (2) firefighter-EMTs to the Quinton station A shift and added a Deputy Fire Chief of Operations. With the additional two personnel at the Quinton station resulted in a 24/7 service delivery. This is timely based on a 11% countywide increase in call volume. Currently 43% of the calls for service come from the Quinton response area.

With continued growth in population and construction, the *Fire Marshal's Office (FMO)* 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, this office is responsible for safety inspections for over 750 businesses in the County that must be conducted and the technical complexity of those inspections have grown extensively.

Fire-Rescue

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. To meet the heavy demand of didactic training, in FY 2016 this division stood up two training classrooms and a practical classroom located at the newly renovated old school building on New Kent Highway. These rooms were outfitted by utilizing public donation funds that Fire-Rescue received periodically throughout the year. This will allow the division to now hold up to two (2) simultaneous training sessions at the same time.

Volunteer programs increased prospective volunteer inquiries, especially at the Providence Forge Station, through enhanced community outreach and volunteer recruitment, coordinated fire operations leadership training programs, and coordinated EMS training programs.

In FY2016 the *EMS Division* worked to improve the quality control process for patient care services, update equipment and supply bags, and work with vendors on the purchase of three (3) new ambulances. The new ambulances were purchased with grant funding and with the sell of other apparatus. The division also prepped all ambulances and equipment for the biennial Virginia Office of EMS inspection and received the highest grade possible from the state scoring 100%.

As part of an initiative of personnel health and safety, during FY 2016, the *Human Resource Development and Professional Standards Division* continued with the 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 2016 Issues

- An aging fire apparatus fleet struggles to stay in service and operational.
- An aging fire station infrastructure is creating significant service and maintenance requests on a daily basis.
- As call volume increases, keeping units in service in the county continues to challenge the Fire-Rescue system. The amount of time that the County is in a status of “no units available” is rising significantly daily.
- 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.

Fire-Rescue

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Finish comprehensive 5-10 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"> Implement new Standard Operating Procedures and Fire-Rescue Guidelines for the entire combination system 	<ul style="list-style-type: none"> Increased staffing levels at station 504 during peak call times to maintain a level of consistency across all four stations utilizing both full and part-time staff
<ul style="list-style-type: none"> Implement personnel and positional training standards 	<ul style="list-style-type: none"> Developed Employee Evaluation Performance Standards
<ul style="list-style-type: none"> Implement firefighter safety and health standards 	<ul style="list-style-type: none"> Added a full time Deputy Chief of Operations
<ul style="list-style-type: none"> Develop firefighter incident rehabilitation program 	<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"> Implement new radio system 	<ul style="list-style-type: none"> Develop personnel and positional training standards
<ul style="list-style-type: none"> Implement new CAD system into response criteria 	<ul style="list-style-type: none"> Develop firefighter safety and health standards
<ul style="list-style-type: none"> Implement new Fire Station Alerting to address NFPA 1710 Standards 	<ul style="list-style-type: none"> Continued to lower response times by using strategic staffing models
<ul style="list-style-type: none"> Complete new in apparatus mapping program 	<ul style="list-style-type: none"> Develop new Standard Operating Procedures and Fire-Rescue Guidelines for the entire combination system
<ul style="list-style-type: none"> Develop plans and specifications for a standard on new fire stations 	<ul style="list-style-type: none"> Open additional training classroom space
<ul style="list-style-type: none"> Improve our alarm turnout time to reach a goal of 80 seconds for fire response and 60 seconds for EMS response 	<ul style="list-style-type: none"> Complete 1st dispatcher Fire-Rescue academy

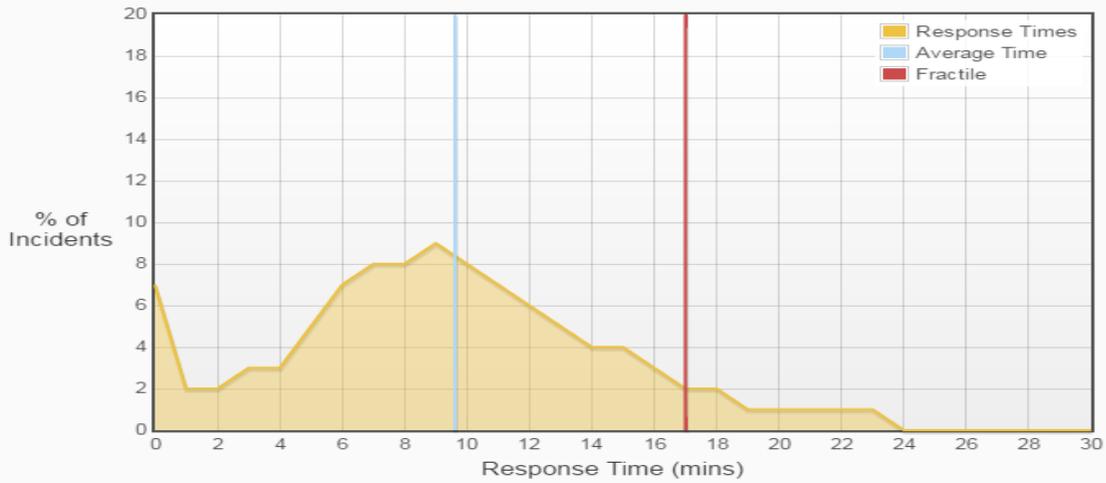
Performance Indicators:

Response Time Averages by Arrival Time

*Arriving in Less Than or Equal to (Results in Minutes)	Total	Service %
0	56	2.6%
1	22	1.0%
2	20	0.9%
3	46	2.1%
4	58	2.7%
5	103	4.8%
6	145	6.8%
7	158	7.4%
8	180	8.4%
9	184	8.6%
10	182	8.5%
11	145	6.8%
12	136	6.3%
Over 12	523	24.4%
Unknown	185	8.6%
Total	2143	100.0%
Average	* 9.3	

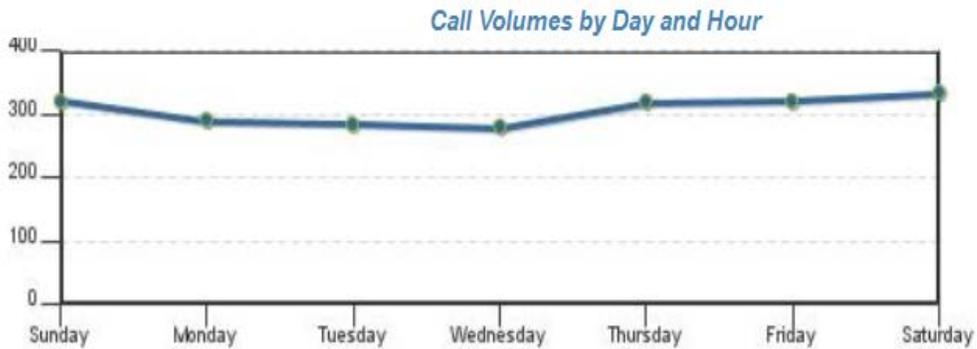
Fractile Response Times

Fractile Response Times Report for Apparatus Times	
Date Range	01/01/2015 to 12/31/2015
Time Frame	"Dispatch Time" to "Arrival Time"
Total # of Incidents Fitting Criteria	2,455 (4,526 apparatus records)
90% Fractile Response Time	17 min 0 sec
Highest Response Time	30 min 0 sec
Lowest Response Time	0 min 0 sec
Average Response Time	9 min 37 sec
Service(s)	New Kent County Fire-Rescue
Incident Type(s)	All
Response Mode(s) to Scene	All



[Report Description](#)

Call Volumes by Day and Hour



Fire-Rescue

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 along with the County Administrator 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.

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.

Fire-Rescue

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 2017.
- Work towards achieving Emergency Management Accreditation Program (EMAP) accreditation.
- Complete a Regional Rail Plan with surrounding Counties
- Update Current County Emergency Operations Plan
- Create, train and Exercise with an Emergency Support Team who staffs the EOC in the event of an activation.

Budget Summary: Emergency Management & Preparedness Services

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$0	\$0	\$73,889	\$0.00	-100.0%
Operating			\$22,750	23,750	4.4%
Capital			\$5,000	5,000	0.0%
Total Expenditures	\$0	\$0	\$101,639	\$28,750	-71.7%
Personnel Complement					
Full-time			1	0	
Part-time			1	1	

Budget Overview

This is the second 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. 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

Fire-Rescue

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 FY17 goals and FY16 accomplishments.

FY 2016 Issues

- Lack of a dedicated EOC inhibits the training ability as indicated by the recent after-action reports from the Surry Power exercise.
- Lack of dedicated personnel to this function inhibits the ability to implement and execute many projects.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> • Complete a Regional Rail Plan with surrounding Counties 	<ul style="list-style-type: none"> • Complete a comprehensive Threat and Hazard Identification and Risk Assessment
<ul style="list-style-type: none"> • Conduct joint training on active shooter response 	<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"> • Identify gaps and resources according to the J-THIRA 	<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"> • Send staff to VDEM's Emergency Management Academy
<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"> • Re-align and Update Emergency Operations plan to reflects a Hybrid ICS/ESF approach
<ul style="list-style-type: none"> • Update and upgrade EOC equipment 	<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"> • Identify areas for a dedicated EOC with-in New Kent County 	<ul style="list-style-type: none"> • Conducted Tornado and earthquake drills with local schools
<ul style="list-style-type: none"> • Update County EOP 	<ul style="list-style-type: none"> •

Fire-Rescue

Budget Summary: Ambulance & Rescue Services

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$-	\$-	\$-	\$-	0.0%
Operating	15,257	28,477	\$2,600	600	-76.9%
Capital	-	-			0.0%
Total Expenditures	\$15,257	\$28,477	\$2,600	\$600	-76.9%
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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$ -	\$ -	\$ -	\$-	0.0%
Operating	17,191	13,179	16,155	16,155	0.0%
Capital			-		0.0%
Total Expenditures	\$17,191	\$13,179	\$16,155	\$16,155	0.0%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

The General District Court’s FY2017 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 2017 Goals	Fiscal Year 2015 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
• Total New Cases Filed	12,015	11,909	11,317	10,938
• Total New Criminal Cases Filed	980	887	769	705
• Total New Traffic Cases Filed	8,340	8,690	8,382	7,682
• Total Civil Cases Filed	2,695	2,332	2,166	2,551
• 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 36 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 FY16. With the completion of the Old School renovation General Services has an additional 7,796 sq. feet of occupied space and 50,539 sq. feet of unoccupied space but remains under the 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 1 acres of property which General Services must maintain.

Budget Summary: Buildings & Grounds

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$310,674	\$319,011	\$350,979	\$378,317	7.8%
Operating	464,694	462,218	476,499	495,649	4.0%
Capital	500	500	7,500	7,500	0.0%
Total Expenditures	\$775,868	\$781,729	\$834,978	\$881,466	5.6%
Personnel Complement					
Full-time	8	8	8	9	
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. One new full-time maintenance technician position was authorized for FY17.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 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"> Resurface Old Ferry Road in Plumb Point
<ul style="list-style-type: none"> Continue to replace light fixtures with more efficient LED lighting 	<ul style="list-style-type: none"> Gymnasium HVAC project
<ul style="list-style-type: none"> Seal asphalt & restripe in selected parking areas 	<ul style="list-style-type: none"> Replacement of the exterior entry doors to the courthouse
<ul style="list-style-type: none"> All positions filled 	<ul style="list-style-type: none"> Lighting upgrades to the New Kent County Animal Shelter
<ul style="list-style-type: none"> Replace the Courthouse HVAC 	<ul style="list-style-type: none"> Assisted and facilitated the startup of Rappahannock community college

Performance Indicators:

Service	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
<ul style="list-style-type: none"> Square footage Managed 	118.4	131,465	176,735	176,735
<ul style="list-style-type: none"> Number of facilities 	14	19	24	25
<ul style="list-style-type: none"> Number of work-orders processed and completed since 2009 	FY13-731		3,668	4,147
<ul style="list-style-type: none"> Work Order System began in Fall 2009 				
Number of Facilities at which green space is maintained	14	14	17	17
Number of Acres of green space maintained	33	33	35	36

General Services

Budget Summary: Refuse Collection

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$306,960	\$298,132	\$314,820	\$311,161	-1.2%
Operating	302,379	336,661	340,474	364,874	7.2%
Capital	333	4,349	8,500	20,500	141.2%
Total Expenditures	\$609,672	\$639,142	\$663,794	\$696,535	4.9%
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 2017 Goals	Fiscal Year 2016 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	FY12 Actual	FY14 Actual	FY15 Actual	FY16 Actual
Total tons of Municipal Waste	6,134 tons	5,562 tons	5,580 tons	5,985 tons
New Kent ranks 9 th by population, but 5 nd in Recycling Revues	\$68,728	\$58,420	\$51,759	\$45,969

Human Resources

Description of Services

The New Kent County Human Resources Department supports the business of government by providing services to over 300 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$147,392	\$146,759	\$152,988	\$149,160	-2.5%
Operating	18,671	22,965	44,197	46,347	4.9%
Capital	-	-	-	-	0.0%
Total Expenditures	\$166,063	\$169,724	\$197,185	\$195,507	-0.9%
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 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Monitor consistent completion of Performance Appraisals Continue to offer Lunch and Learn meetings that provide information to employees 	<ul style="list-style-type: none"> Established consistent Guidelines for Service Award and Retirement gifts. As part of Employee Wellness and Appreciation Group, held Lunch and Learn meetings approx. 1xmonth utilizing resources provided by Anthem, Local Choice and CommonHealth
<ul style="list-style-type: none"> Improve Benefit Enrollment Process increasing employee satisfaction Evaluate Benefit Consultant Services and Vendors Continue to assist employees with benefit information and claims administration 	<ul style="list-style-type: none"> Completed selection of Benefit Consultant, Willis, through RFP process Selected benefit vendors to simplify enrollment and selection process Established High Deductible Health Plan with HSA and instituted Employer Contribution to encourage participation Created benefit guide for open enrollment Held open enrollment for all benefit eligible employees

Human Resources

	<ul style="list-style-type: none"> • Optional benefits extended to regular part time employees (employee paid, no additional cost to the county) • Transitioned to new benefit vendors • Human Resources has assumed administration of benefits • Enhanced relationship with VALIC (457 provider) by using direct sales rep who can offer Financial Services to employees
<ul style="list-style-type: none"> • Review and revise all Human Resources Policies, subject to Board Approval (Manual last updated 2009) 	<ul style="list-style-type: none"> • Continued to maintain consistent payroll practice and application of policy
<ul style="list-style-type: none"> • Participate as needed with improved Employee Safety Program, providing resources and obtaining VML credit, lowering premium expense • Employee Safety Program long term goals of controlling Workers Comp Expense 	<ul style="list-style-type: none"> • Achieved compliance with necessary reporting as required by the Affordable Care Act
<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •

Performance Indicators:

Service	FY13 Actual	FY14 Estimated	FY15 Estimated	FY16 Estimated
Number of employment opportunities advertised utilizing electronic submission process	36	48	45	40
Number of electronic employment submissions processed	690	800	1800	1500

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 provide the necessary infrastructure for the County's E-911 call center (not including the E-911 phone system). The department is responsible for 9 remote locations and also provides service to 12 buildings, which are connected via County-owned cabling. The IT department maintains an iSeries server, which runs Bright & Associates Municipal Software used by the offices of the Commissioner of Revenue, Treasurer, Financial Services, Human Resources, New Kent Schools, Social Services, Building Inspections, Utilities and other users who access data. Additionally, we currently maintain 29 Windows servers in addition to the servers which handle the County's telecommunications. Our virtual environment now hosts 25 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$223,929	\$353,963	\$371,191	\$374,621	0.9%
Operating	130,536	132,655	161,490	169,790	5.1%
Capital		18,026	19,000	40,000	110.5%
Total Expenditures	\$354,465	\$504,644	\$551,681	\$584,411	5.9%
Personnel Complement					
Full-time	3	4	4	4	
Part-time					

Budget Highlights:

We are requesting the addition of an assistant CTO due to the workload and the ERP software replacement. We also have funds in here for upgrading the storage in the Sheriff’s office, video streaming equipment for meetings, and to upgrade the sound system in the Boardroom.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Upgrade Storage for Sheriff’s virtual environment. 	<ul style="list-style-type: none"> Upgraded our Internet Circuit.
<ul style="list-style-type: none"> Upgrade GIS software and mapping services. 	<ul style="list-style-type: none"> Upgraded GIS software and mapping services.
<ul style="list-style-type: none"> Implement streaming video of meetings and agenda management system. 	<ul style="list-style-type: none"> Replaced physical hosts running the virtual environment in the Sheriff’s Office.
<ul style="list-style-type: none"> Upgrade sound system in Boardroom 	<ul style="list-style-type: none"> Upgraded switching equipment in campus buildings.
	<ul style="list-style-type: none"> Upgraded phone system.

Information Technology

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Provide Backups to Major Systems	~260	~260	~260	~350
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 of the part time wage employee and Deputy Clerk. 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 1035 “filed” cases on the docket for 2014, pursuant to the Commonwealth of Virginia Caseload Statistics of the District Courts.

Juvenile & Domestic Court

Budget Summary:

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$ -	\$-	\$ -	\$ -	0.0%
Operating	5,932	5,864	7,000	8,300	18.6%
Capital	-	-	-	-	0.0%
Total Expenditures	\$5,932	\$5,864	\$7,000	\$8,300	18.6%
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 2015. The J&DR Court has continued to operate well within the budget of \$7,000.00 provided by New Kent County, but will require additional funds in the areas of cell phone and dues.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 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 implementation of JDIS, Juvenile & Domestic Imaging System. Full compliance with imaging and imaging policy. 	<ul style="list-style-type: none"> The Clerk completed 40 hours over minimum requirement for CLE. The Clerk is also in the process completing two professional certifications, Certified Court Manager (CCM) and Certified Court Executive (CCE).
<ul style="list-style-type: none"> Continue compliance with CLE requirement. Completion of CCM and CCE program for Clerk. 	<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"> Training for Clerk, Deputy Clerk and part-time Deputy Clerk for JDIS.
<ul style="list-style-type: none"> Continued training of part-time wage employee and Deputy Clerk. 	<ul style="list-style-type: none">

Juvenile & Domestic Court

Performance Indicators:

Service	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
New Cases in New Kent J&DR Court	1,198	1,087	993	1035
Hearings Held in New Kent J&DR Court	2,649	2,350	2,242	2444
Cases Concluded in New Kent J&DR Court	1,241	1,066	960	991

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. A magistrate is a judge as defined by Virginia statute 19.2-5, and as such, 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 (mental health detainers), extradition warrants, Tax Set-off hearings and Civil Detainers. Magistrates also conduct bail hearings in instances in which an individual is arrested on a warrant charging him or her with a criminal offense. Magistrates provide services every day of the year, including week-ends and holidays, on an around-the-clock basis, conducting hearings in person or through the use of videoconferencing 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 Henrico Regional Jail - East located 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.

There are currently five magistrates permanently assigned to the New Kent Magistrate's Office, with a sixth one serving at that location on an "as needed" basis.

Magistrate

Budget Summary:

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	350	609	446	600	34.5%
Capital	742	-	745	900	20.8%
Total Expenditures	\$1,092	\$609	\$1,191	\$1,500	25.9%
Personnel Complement					
Full-time					
Part-time					

Budget Highlights:

Much of the required office equipment, such as the computers, printers and video units are supplied by the Supreme Court of Virginia. However, office furniture is a local expense, outlined under §19.2-48.1 of the Code of Virginia. Because the magistrate office is staffed 24 hours/day, 365 days a year (with occasional exceptions), durable, comfortable seating, that is utilized around-the-clock by multiple users, is essential. Additionally, a fax machine and copier capable of handling high-volume usage is a necessity. Magistrates are also required to shred most of the documents which come through our offices, requiring the use of a heavy-duty shredder. Because the fax/copier and shredder tend to need service, a request for a two-year service contract on a new shredder that will have to be purchased soon is included. Another request, previously not a part of our budget, is a small food budget. Our quarterly meetings, by necessity, take place early in the morning, between 6 and 8 a.m. If I could provide coffee and some simple breakfast items, my staff might not be so cranky when those who are off duty have to come in so early.

Goals:

The goal of the magistrate's office is to provide the services listed above and to maintain the highest standard of training consistent with the office of independent judicial officer. This includes mandatory certification and yearly continuing legal education.

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, Wahrani 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. The Master Plan was completed in early FY 16. 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$188,315	\$196,401	\$202,394	\$203,343	0.5%
Operating	35,170	34,581	38,155	39,580	3.7%
Capital	-	-			0.0%
Total Expenditures	\$223,485	\$230,982	\$240,549	\$242,923	1.0%
Personnel Complement					
Full-time	2	2	3	3	
Part-time	1	1	0	0	

Budget Highlights:

Parks and Recreation continued to collect revenue through the online program for FY 15 totaling \$181,359.20. Parks and Recreation continued to utilize social media and updates with the County website in FY 15 in partnership with Administration and IT. Parks and Recreation continued traditional program publicity in conjunction with the “Inside New Kent” three times in FY 15. This continued to provide 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 continued implementing quality background screenings for volunteers and instructors with Parks and Recreation programs but also affiliated groups.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2015 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 FY15.
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 develop an Annual Report highlighting accomplishments, projects and programs for calendar year 2015 – 2016 for stakeholders.	Director served on Virginia Recreation and Park Society State Board of Directors. Director also participated in the VRPS Strategic Plan.
To maintain or increase opportunity and outlet for citizen input through Commission meetings, other public forums and events.	Completed Annual Community Survey and presented to the Parks and Recreation Commission and the Board of Supervisors.

Parks & Recreation

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
• Number of online registration transactions	1,772	2,015	2,262	2,229
• Average number of CEUs per FTE	1.8	1.2	1.3	1.2
• Number of Volunteer Hours - Programs	1,720	2708	2,825	3,125
• Number of Volunteer Hours – Parks/Facilities	234	196	225	475

Parks & Recreation

Budget Summary: P&R Programs

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$129,034	\$107,621	\$194,426	\$208,228	7.1%
Operating	121,676	126,762	123,840	129,240	4.4%
Capital	-	-	-	-	0.0%
Total Expenditures	\$250,710	\$234,383	\$318,266	\$337,468	6.0%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	19	16	16	16	

Budget Highlights:

Personnel expenditures decreased in FY 15 due to the FT Recreation Programmer position being vacant from April 2014 – December 2014. A programmer was hired starting mid-year FY15. Participation either maintained or increased in all program areas preschool through senior adults in FY 15. Youth programs received continued support from volunteers. The wind banner sponsorship program continued to support participants in recreational leagues who displayed a financial need. Parks and Facilities staff increased the quality of the turf and playing surfaces for sports leagues and park users.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2015 Accomplishments
Review and realign program staff responsibilities	Sports scholarships were awarded to individuals in seven different sports/athletic programs
Increase content area training for part time and seasonal employees to complete at least 10 hours per year	3 FTE's continued to maintain, or increase programs during the Recreation Programmer's vacant position for over 8 months
Implement staff retention and appreciation program for part – time staff and seasonal employees	Approximately 110 users responded to the Annual Parks and Recreation survey in April 2015
Document implementation of park maintenance standards on a seasonal basis	Increased quality and maintenance of athletic fields by continuing seasonal turf management
Research trends and development of senior adult programs to meet the needs of County residents 55+ including feedback from Senior Café and Season's Neighborhood residents	The FY 15 Program Revenue collected offset the majority of the 71500 operating budget

Parks & Recreation

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
• Program Revenue	\$274,778	\$263,509	\$288,097	\$300,426
• Number of programs offered	160	166	165	174
• Program Cancellation rate	11%	11%	12%	13%
• Number of co-sponsored/or affiliate groups	11	9	9	8
• Number of sports scholarships awarded	19	20	32	41
• Before School Participants (2 sites)/wk	24	26	24	34
• After School Participants (2 sites)/wk	30	27	34	29
• Before/After School Participants (2 sites)/wk	26	30	48	55
• Summer Camp Participants – Junior Camp	(Jr) 36	(Jr) 32	(Jr) 63	(Jr) 60
• Summer Camp Participants – Senior Camp	(Sr) 32	(Sr) 40	(Sr) 79	(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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17 - FY16
Personnel	\$163,727	\$146,703	\$164,450	\$165,146	0.4%
Operating	23,735	18,778	28,852	30,007	4.0%
Capital	-	4,960	-	-	0.0%
Total Expenditures	\$187,462	\$170,441	\$193,302	\$195,153	1.0%
Personnel Complement					
Full-time	2	2	2	2	2
Part-time	2	2	2	2	2

Budget Highlights:

Three elections are scheduled for FY17. 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 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Staff as well as Officers of Election learning Electronic Poll books. Staff being more involved with L&A Testing. 	<ul style="list-style-type: none"> Coordinated & prepared Local Elections with very limited space for absentee voting.
<ul style="list-style-type: none"> Report election results in accordance with State requirements; To be more accurate than prompt. 	<ul style="list-style-type: none"> Completed a 17 course Security Awareness Training required by ALL Virginia Registrars to complete for the Virginia Department of Elections from May – December Passed, (during an election and knee replacement surgery).
<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. 	<ul style="list-style-type: none"> Chief Assistant and Electoral Board members Attended State training. Chief Assistant attended 2 VERO classes that were offered in Henrico, Co. to add to her list to get certified.
<ul style="list-style-type: none"> Purchase backup voting equipment. Prepare for limited office space for Presidential. 	<ul style="list-style-type: none"> Success with increased in voter registrations, on line registrations Absentee on line and in person registration and Voter Photo ID request and Learning Electronic Poll books

Voter Registration & Elections

Performance Indicators:

Service	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual
• Elections (* include recount)	*3	2	1	2
• Absentee Ballots	182	847	332	520

Budget Summary: Electoral Board

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17 - FY16
Personnel	\$6,652	\$6,668	\$6,801	\$6,881	1.2%
Operating	1,441	1,205	1,700	1,700	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$8,093	\$7,873	\$8501	\$8,581	0.9%
Personnel Complement					
Full-time					
Part-time	3	3	3	3	

Budget Highlights:

Change was due to 2% increase in Electoral Board salary in September 2015.

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, Operations (Patrol and Investigations), Services (Courts and 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, non-criminal cases initiated by law enforcement, 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 crash investigations. The patrol section conducts the preliminary investigation of most 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 and acts as the liaison with other local, state and federal agencies. This section manages crime scenes within the county and assists other counties upon request. 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 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, non-criminal cases initiated by law enforcement, incidents resulting in custodial arrests, the issuance of summonses, citizen reports of accident/injury, and/or

Sheriff's Office

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.

The Communication and Support Services program serves as the County's Public Safety Answering Point (PSAP) for law enforcement, fire and rescue incidents using the County's Enhanced 911 (E-911) system. All emergency (E-911) calls, non-emergency calls for fire rescue, law enforcement and other county services (after hours for the other services, i.e. utilities and general services) are processed through this Emergency Communications Center (ECC). 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.

Staff from this section assist with the radio programming, provide technical support and coordination for the public safety IT, communication, and vehicular infrastructure that includes over 200 mobile and portable radios that are individually reprogrammed on a yearly basis to operate in and maintain the region's interoperability options. The section also provides project coordination for the mobile data computers in the Sheriff's Office, the 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 section also provides cellular telephone and fire pager administration for all of the Fire-Rescue personnel.

Major Work Plan Initiatives

- Integration of new P25 700-800 MHz radio system
- Integrate a new CAD system
- Integration of new Fire Station alerting system within the new radio system and CAD system
- Begin working on obtaining, creating, transferring, converting and/or entering the data required for the necessary upgrade to the CAD system, while maintaining the current system.
- Continue the upgrade process of mobile data computers into the identified response vehicles.
- Integrate an Emergency Medical Dispatch Protocol Program into the ECC

Sheriff's Office

- Create a level of consistency within the ECC by developing a local training program which emphasis on addressing specific local operational response guidelines.

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$2,085,465	\$2,047,327	\$2,199,793	\$2,114,834	-3.9%
Operating	336,055	269,746	297,817	308,431	3.6%
Capital	4,820	17,238	5,200	5,200	0.0%
Total Expenditures	\$2,426,340	\$2,334,311	\$2,502,810	\$2,428,465	-3.0%
Personnel Complement					
Full-time	26	27	27	28	
Part-time	6	8	7	7	

Budget Highlights:

In FY16, the Sheriff's Office received the MADD Award for DUI enforcement. The Sheriff's Office also hosted a Lawful Employment class, and hosted three child safety seat classes. The Sheriff's Office hosted three TIMS classes (Traffic Incident Managers Strategy Training. Most of the above decrease is related to a reduction in Virginia Retirement System rates from 10.20% to 8.72%.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 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 (one deputy) Hosted 3 Traffic Incident Managers Strategy training (TIMS) Hosted Three Child Safety Seat classes Hosted One Child Safety Seat Renewal Class Hosted one Child Safety Seat Refresher class Hosted 5 large scale events for Child Safety Seat checks in the community.
<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 1st place in the National Law Enforcement Challenge 11-25 officers Distracted Driving Award from Va. Chiefs of Police

Sheriff's Office

	<ul style="list-style-type: none"> National Law Enforcement Challenge Won the Commonwealth Award 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 – Advocacy Award for Occupant Protection Recognition from LifeNet for organ donation referrals Take back the night award– West Point

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Total Summons to include DUI Arrests	3257	3521	2547	2102
Motor vehicle fatalities	5	2	5	7
Child Safety Seat Training re-certification	14	8	7	6

Budget Summary: Confinement of Prisoners

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	645,252	788,683	826,000	631,000	-23.6%
Capital	-	-	-	-	0.0%
Total Expenditures	\$645,252	\$788,683	\$826,000	\$631,000	-23.6%
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.

Sheriff's Office

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 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"> Continued 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Jail Invoices	733,880	934,255	622,475	762,098
Inmate Days Billed	20,968	26,693	17,785	21,774

Sheriff's Office

Budget Summary: Courts

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$531,182	\$498,220	\$508,558	\$537,681	5.7%
Operating	39,396	34,196	54,657	57,080	4.4%
Capital	-	-	250	250	0.0%
Total Expenditures	\$570,578	\$532,416	\$563,465	\$595,011	5.6%
Personnel Complement					
Full-time	5	5	6	6	
Part-time	7	8	8	8	

Budget Highlights:

In FY16, 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. Most of the above increase is related to part-time salaries, which is expected to increase \$37,821. We also anticipated a \$17,273 increase in overtime.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 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 32,041 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 one high profile case 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	FY11 Actual	FY12 Actual	FY14 Actual	FY15 Actual
Subpoenas Received	2018	1924	1722	1837
Jury Summons Received	432	491	408	523
Criminal Warrants	1342	1419	1189	1223
Levies	43	50	64	67
Other Civil Process Received	6029	6108	5442	5911

Sheriff's Office

Budget Summary: Emergency 911 Dispatch

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$477,792	\$504,336	\$554,180	\$676,805	22.1%
Operating	54,331	50,679	64,480	69,208	7.3%
Capital	846	517	6,300	6,300	0.0%
Total Expenditures	\$532,969	\$555,532	\$624,960	\$752,313	20.4%
Personnel Complement					
Full-time	10	9	9	10	
Part-time	7	8	3	3	

Budget Highlights:

In FY 16, 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. The above budget reflects the addition an Emergency Communications Operations Manager position and a \$10,973 increase in part-time salaries.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> To continue quality training and certifications of 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"> 911 Upgrade and Associated Training.

Sheriff's Office

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Calls for Service	50,079	39,972	35,748	38,893
Telephone calls into the center	95,495	86,919	74,103	72,734
Wireless 911calls	3,886	3881	3351	3,056
STARS contacts	1253	1433	1315	927

Sheriff's Office

Budget Summary: Animal Control

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$225,635	\$196,362	\$209,311	\$209,871	0.3%
Operating	31,083	32,649	39,972	39,972	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$256,718	\$229,011	\$249,283	\$249,843	0.2%
Personnel Complement					
Full-time	3	3	4	4	
Part-time	1	1	1	1	

Budget Highlights:

In FY16, 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 2017 Goals	Fiscal Year 2016 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"> 135 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 405 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Dogs and cats taken in to pound	388	349	293	373
Dogs and cats reclaimed by owner	99	100	91	129
Dogs and cats adopted out	200	154	108	135
Dogs and cats euthanized	23	8	15	14

Sheriff's Office

Budget Summary: Communications and Support Services

Description	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$26,731	\$75	\$-	\$-	0.0%
Operating	224,262	248,514	222,350	268,612	20.8%
Capital	12,960	11,150	8,500	8,500	0.0%
Total Expenditures	\$263,953	\$259,739	\$230,850	\$277,112	0.0%
Personnel Complement					
Full-time			0	0	
Part-time		1	0	0	

Throughout FY 2016, the Communications section 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 implement a Volunteer Station Administration System (VSAS). Additionally, the section is working with the P25 Radio System vendor for system project implementation. The system is estimated to go “live” September of 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 Fire Rescue personnel aware while they are responding.
- Current CAD Software Company, DaProSystems has gone out of business and merged their product line with another CAD vendor. The current CAD is past life and is well past support.
- Identify a system manager for the new CAD and P25 Radio system

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> • Implement the new P25 radio system with interoperability capabilities 	<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"> • Implement new CAD 	<ul style="list-style-type: none"> • Conduct comprehensive dispatcher training for Fire-Rescue
<ul style="list-style-type: none"> • Implement new Fire Station Alerting System as an element of the 700-800 MHz radio project 	<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"> • Assist Fire Rescue with the writing of a grant for Emergency Medical Dispatch protocol training and implementation 	<ul style="list-style-type: none"> • Identify new hardware that offers an economical approach to Mobile Data Terminals

Sheriff's Office

<ul style="list-style-type: none">• Train personnel on new Radio and CAD hardware and software.	<ul style="list-style-type: none">•
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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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$294,883	\$308,874	\$336,729	\$326,656	-3.0%
Operating	74,830	83,554	60,404	68,391	13.2%
Capital	-	-	-	1,000	100.0%
Total Expenditures	\$369,713	\$392,428	\$397,133	\$396,047	-0.3%
Personnel Complement					
Full-time	5	5	5	5	
Part-time					

Budget Highlights:

Norma C. Holmes has now been the Treasurer for four years .We have completed our forth tax year with little to no issues.. Various budget line items were adjusted to reflect the operational priorities of the Treasurer.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2015 Accomplishments
<ul style="list-style-type: none"> Maintain a high collection rate for Real-Estate of 97% Maintain a high collection rate for Personal Property of 94% 	<ul style="list-style-type: none"> Mailed Tax bills out by Sept 1 2015 and delinquent bills by Jan 2016 Increasing collections for Administrative Fees and DMV Fees by posting DMV stops on a regular basis
<ul style="list-style-type: none"> Work with our attorney on delinquent collections 	<ul style="list-style-type: none"> Processing of mail done in a timely manner
<ul style="list-style-type: none"> Continue to create and implement internal controls 	
<ul style="list-style-type: none"> Continue to provide a high level of customer service not only to citizens but others in internal departments 	<ul style="list-style-type: none"> Met budgeted collections for real-estate and personal property

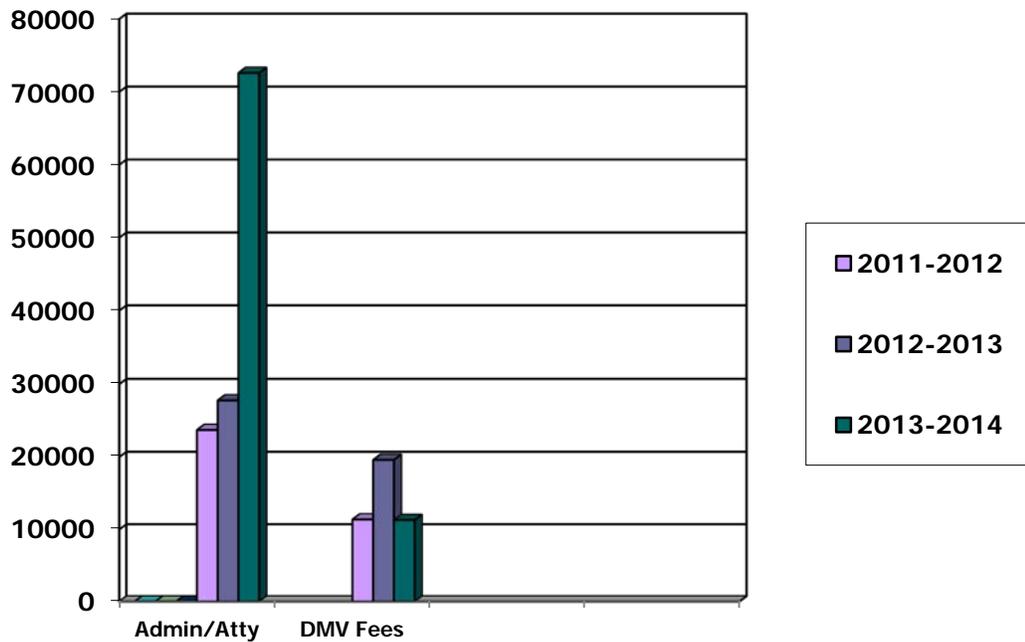
Treasurer

Performance Indicators:

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
Taxable Parcels	18767	18688	18677	19460
Land Parcels Maintained for Mortgage Co	4049	4127	4187	4184
Real – Estate Abatements	148	1292	63	117
Real-Estate tax bills processed	14480	14111	13999	13799
Personal Property Address Changes	1000	500	1200	198
Parcels in land use program	443	355	465	480
Personal Property in relief	17584	18021	17606	18402
Personal Property items	30957	31332	32094	32225
Personal Property tax bills processed	31362	29150	33500	55558
Personal Property address changes/updates	400	413	423	205
Personal property abatements	377	377	447	1015
Dog Licensee sold	3650	3255	3300	2848
Dog license notices	3550	3672	3520	1863
Rabies Sent to other localities	1390	1300	1250	1200
Acct Debt Set Off on filed claims	3741	3382	0	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	5734	5945	5850	5720
DMV Stops issued	3050	3552	3400	3725
Pay plans for Real Estate	85	80	95	40
Vehicle Decals Issued	2524	1954	2048	2440
Utility Bills collected	13200	14880	15624	16068
Building Permits Processed	1323	1367	1410	1580
BPOL Collections	1015	983	1011	1127
Parks & Rec fees processed	8100	9200	9300	9620
Estimated Tax accounts	180	160	180	174
Estimated Tax payments	575	643	625	559
Number of checks/ Ach issued	14000	14120	14130	25835
Returned Checks	87	90	78	41
Bankruptcy Claims filed	37	31	37	19

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$772,879	\$771,401	\$982,688	\$1,010,715	2.9%
Operating	132,635	127,907	140,108	109,595	-21.8%
Programs	164,751	247,763	341,048	280,914	-17.6%
Capital	23,566	15,470	26,000	-	-100.0%
Total Expenditures	\$1,093,831	\$1,162,541	\$1,489,844	\$1,401,224	-5.9%
Personnel Complement					
Full-time	16	15	16	16	
Part-time	1	2	3	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 2017 Goals	Fiscal Year 2015 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 as the final steps of the Modernization program are implemented this year. 	<ul style="list-style-type: none"> NKDSS received a nomination for the I-3 Award for Innovation, Implementation and Impact in the category of Community Engagement.
<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"> Assisted three other Social Service Departments in establishing a Resource Council for their locality (Powhatan, Charles City and Nottoway).
<ul style="list-style-type: none"> Utilize the concept of Family Partnership Meetings (FPM) with hard to serve Eligibility Program clientele. To bring together family members, family supports and community support systems to enhance the chances for a successful transition to self-sufficiency. 	<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"> Re-organized the Prisoner Re-Entry Council through an association with the Colonial Region Group. 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"> Institute both a Financial Planning/Money Management course in association with Emergency Services cases and a Parenting Skills course with Prevention cases. 	<ul style="list-style-type: none"> Completed a staff re-organization within the Eligibility Department to streamline applications, renewals and eligibility programs.

Social Services

Performance Indicators:

Benefit Programs and Service Programs	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual
*SNAP – Participation Rate	82.14%	70.17%	73.47%	70.00%
SNAP – Number of Cases	732	804	839	816
TANF – Number of Cases	91	97	81	78
Energy Assistance - Applications	378***	180***	371***	391***
Emergency Assistance - Applications			120	132
Medicaid – Number of Cases	972	1039	1073	1089
Child Protective Services - Referrals	104	112	98	101
Child Protective Services – Family Assessments	35	45	34	42
Child Protective Services - Investigations	15	6	10	11
Adult Protective Services – Reports received	45	23	35	31
Adoptions	0	1	0	1

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's Services carries out the services available through the Children's 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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$101,490	\$96,723	\$149,125	\$148,722	-0.3%
Operating	11,510	13,085	13,544	13,544	0.0%
Programs	891,052	827,915	1,582,771	1,582,771	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$1,004,052	\$937,273	\$1,745,440	\$1,745,037	0.0%
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 2015, 28 clients were served with over 58 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 2017 Goals	Fiscal Year 2016 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Gross expenditures	\$638,269	\$793,527	\$881,478	\$827,915
Local match for the above-mentioned expenditures	\$283,408	\$347,736	\$387,166	\$350,365
Medicaid expenditures	\$42,102	\$157,574	\$166,336	\$112,935
Medicaid-local share for the above-mentioned expenditures	\$11,391	\$36,154	\$38,164	\$25,911
Average expenditures per child	\$33,593	\$37,787	\$30,396	\$29,568
Number of children served	19	21	29	28

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$41,872	\$46,547	\$47,298	\$45,985	-2.8%
Operating	87,772	158,318	-	-	0.0%
Capital	-	-	-	-	0.0%
Total Expenditures	\$129,644	\$204,865	\$47,298	\$45,985	-2.8%
Personnel Complement					
Full-time	1	1	1	1	
Part-time					

Budget Highlights:

In FY16, 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 2017 Goals	Fiscal Year 2015 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Wireless Calls	3886	3881	3351	3825

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 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. Aircraft maintenance is available on an as needed basis. 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 is accomplished utilizing the HRSD lab with the assistance of the NKC WWTP staff. This negated the need of a third party consultant and minimized expenditure fees.

Since January 2015, the Airport Manager, representing Virginia’s smaller General Aviation Airports, has been tabling a Virginia’s Airport Steering Council. The committee is conducting group meetings with the Virginia DOAV and the Cadmus Group. This is a collective effort to develop a “Sustainability Management Plan” to conform to all state wide General Aviation airports.

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$105,967	\$80,445	\$94,386	\$94,723	0.4%
Operating	106,083	95,021	121,805	100,242	-17.7%
Debt Service	19,466	-	-	-	0.0%
Capital (Major)	436,965	82,619	257,000	300,000	16.7%
Total Expenditures	\$668,481	\$258,085	\$473,191	\$494,965	4.6%
Personnel Complement					
Full-time	1	1	1	1	
Part-time	4	3	2	2	

Budget Highlights:

In FY'16 the airport commenced with the design and construction of an extensive parallel taxiway rehabilitation project with lighting. Limited work will be done over the winter months with the bulk of the project commencing in the spring. This extensive project is funded primarily by Federal and State Grants at 98% of project costs. As this project nears closure in late spring, we will commence with the Design phase of the rehabilitation of the runway approach and lighting system. The construction phase of this project is slated for FY'17.

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Complete East End Fence Design 	<ul style="list-style-type: none"> Completed Taxiway Design/Construction
<ul style="list-style-type: none"> Complete MIRL/REIL Construction 	<ul style="list-style-type: none"> Completed MIRL/REIL Design
<ul style="list-style-type: none"> Upgrade Airside Gate Security 	<ul style="list-style-type: none"> Completed and Closed Obstruction Grant

Performance Indicators:

Usage	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
Gallons Sold	23,429	19,258	16,145	17,023

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	FY14 Actual Exp.	FY15 Actual Exp.	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Operating	-	-	-	-	0.0%
Capital	187,656	161,704	101,190	56,700	-44.0%
Total Expenditures	\$187,656	\$161,704	\$101,190	\$56,700	-44.0%
Personnel Compliment					
Full-time					
Part-time					

Computer Replacements-By Department:

Department	FY17 Budget
Building Inspections	\$14,000
Clerk of Board	3,000
Economic Development	4,400
Financial Services	2,000
Fire-Rescue	4,800
Human Resources	2,200
Planning	2,000
Registrar	2,000
Sheriff	22,300
Total	\$56,700

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY16	FY 17 Agency	FY17	%	Mission / Justification
		FY 2014	FY 2015	Adopted	Request	Adopted	Incr/(Decr)	
AGENCY DONATIONS								
BAY TRANSIT	053100-5601	\$ 52,582	\$ 52,582	\$ 52,582	\$ 52,582	\$ 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	3,885	1,018	1,018	-73.8%	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	4,500	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	83,467	83,100	80,600	-3.4%	
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	100,574	100,574	201,148	125,574	24.9%	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	100,574	100,574	201,148	125,574	24.9%	
COMMUNITY COLLEGES								
RAPPAHANNOCK COMMUNITY COLLEGE	064010-5604	4,394	8,596	9,400	9,600	9,600	2.1%	PROMOTE THE PERSONAL GROWTH OF STUDENTS AND PREPARE THEM FOR SUCCESS AS LEARNERS, PROFESSIONALS AND CITIZENS BY PROVIDING QUALITY EDUCATIONAL EXPERIENCES.
TOTAL		4,394	8,596	9,400	9,600	9,600	2.1%	
COURT SERVICES UNIT								
SECURE DETENTION - MERRIMAC CT	033030-3801	65,171	83,700	72,000	69,650	69,650	-3.3%	COSTS FOR DETAINED JUVENILES IN MERRIMAC DETENTION
NON-SECURE DETENTION ELECTRONIC MONITOR	033030-3802	28,336	30,000	30,000	30,000	30,000	0.0%	COSTS FOR ELECTRONIC MONITORING, OUTREACH, ETC. FOR NON-SECURE DETAINED JUVENILES
POSTAGE	033030-5210	60	65	65	68	68	4.6%	YEARLY RENTAL FOR POST OFFICE BOX
TELECOMMUNICATIONS (LOCAL)	033030-5230		1,258	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	1,000	0.0%	UPGRADE TELECOMMUNICATION COSTS
LEASE/RENT BUILDINGS (LOCAL)	033030-5410		3,600	3,600	3,600	3,600	0.0%	COSTS BILLED TO CHARLES CITY FOR RENTAL OF BRANCH OFFICE

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY16 Adopted	FY 17 Agency Request	FY17 Adopted	%	Incr/(Decr)	Mission / Justification
		FY 2014	FY 2015						
LEASE/RENT BUILDINGS(DISTRICT)	033030-5411	9,482	24,960	21,000	12,450	12,450	-40.7%		DISTRICT OFFICE COSTS FOR LEASE, UTILITIES, MAINTENANCE, TELECOMMUNICATIONS, ETC.
TRAVEL (CONVENTION & EDUCATION)	033030-5540	327	500	500	500	500	0.0%		TRAINING COSTS FOR STAFF
OFFICE SUPPLIES	033030-6001	376	400	400	400	400	0.0%		OFFICE SUPPLIES FOR BRANCH OFFICE
TOTAL		103,752	145,483	129,823	118,926	118,926	-8.4%		
CULTURAL ENRICHMENT									
NEW KENT COUNTY FAIR ASSOCIATION	072000-5600	5,000	8,000	8,000	9,900	9,900	23.8%		PROMOTE AN ANNUAL FAIR IN NEW KENT COUNTY WHICH CREATES AN ENVIRONMENT FOR CITIZEN INVOLVEMENT TO HELP BUILD A BETTER COMMUNITY.
TOTAL		5,000	8,000	8,000	9,900	9,900	23.8%		
CORRECTION & DETENTION									
COLONIAL COMMUNITY CORRECTIONS	033020-5605	11,916	13,665	15,768	13,655	13,655	-13.4%		IMPROVE THE QUALITY OF OUR COMMUNITY BY PROVIDING JUDICIAL ALTERNATIVES TO ADULT INCARCERATION
TOTAL		11,916	13,665	15,768	13,655	13,655	-13.4%		
FINE ARTS									
ARTS ALIVE, INC.	072700-0001	9,000	9,000	10,000	10,000	10,000	0.0%		SUPPORT AND PROMOTE VISUAL AND PERFORMING ARTS.
TOTAL		9,000	9,000	10,000	10,000	10,000	0.0%		
FOREST FIRE SERVICES									
DEPT OF FORESTRY - STATE FORESTER	032040-5675	7,207	7,207	7,208	7,208	7,208	0.0%		DEVELOP AND PROTECT HEALTHY, SUSTAINABLE FOREST RESOURCES
TOTAL		7,207	7,207	7,208	7,208	7,208	0.0%		
LEGAL AID SOCIETIES									
CENTRAL VA LEGAL AID SOCIETY	053080-3150	4,200	4,500	4,500	5,000	5,000	11.1%		SERVES THE LEGAL NEEDS OF INCOME ELIGIBLE CITIZENS
TOTAL		4,200	4,500	4,500	5,000	5,000	11.1%		
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-	40,000	40,000	40,000	40,000	5,000	-87.5%		
TOTAL		209,466	209,466	209,466	212,633	174,466	-16.7%		
MEALS ON WHEELS									
MEALS ON WHEELS (FEEDMORE)	053060-6002	3,500	4,000	4,000	5,000	4,000	0.0%		WORKING TO EFFICIENTLY AND EFFECTIVELY FIGHT HUNGER TO ENHANCE LIVES IN OUR COMMUNITY.

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY16	FY 17 Agency	FY17	%	Mission / Justification
		FY 2014	FY 2015	Adopted	Request	Adopted	Incr/(Decr)	
TOTAL		3,500	4,000	4,000	5,000	4,000	0.0%	
SOIL AND WATER CONSERVATION								
COLONIAL SOIL & WATER CONSERVATION	082030-5605	12,000	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		12,000	12,000	12,000	12,000	12,000	0.0%	
SUPPLEMENT TO HEALTH DEPT								
HANOVER HEALTH DISTRICT	051020-5610	188,424	199,334	205,315	219,568	219,568	6.9%	IMPROVE THE HEALTH OF OUR COMMUNITY BY PREVENTING DISEASE, PROMOTING HEALTHY LIFESTYLES, AND PROTECTING PEOPLE FROM ENVIRONMENTAL AND OTHER HAZARDS
TOTAL		188,424	199,334	205,315	219,568	219,568	6.9%	
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	1,800	2,100	2,600	2,600	600	-76.9%	ADVANCED EMERGENCY TRAUMA CARE FOR REGIONAL GOVERNMENTS
TOTAL		1,800	2,100	2,600	2,600	600	-76.9%	
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								
NEW KENT ECONOMIC DEVELOPMENT AUTHORITY		-	-	-	60,000	60,000	100%	ECONOMIC DEVELOPMENT IN NEW KENT COUNTY
METRO RICHMOND VISITORS BUREAU	081050-5891	9,000	9,000	9,000	10,000	10,000	11.1%	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	70,000	70,000	677.8%	
PLANNING COMMISSION								

**COUNTY OF NEW KENT
FISCAL YEAR 2016-17 ADOPTED BUDGET
OUTSIDE AGENCY BUDGETS**

Department		Actual Expenditures		FY16	FY 17 Agency	FY17	%	Mission / Justification
		FY 2014	FY 2015	Adopted	Request	Adopted	Incr/(Decr)	
RICHMOND REGIONAL PLANNING COMMISSION	081060-5604	11,554	11,445	11,747	12,166	12,166	3.6%	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		11,554	11,445	11,747	12,166	12,166	3.6%	
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		\$ 789,023	\$ 854,535	\$ 848,451	\$ 1,018,087	\$ 898,846	5.9%	



FISCAL YEAR 2016-17 ADOPTED BUDGET

Section E Capital Projects

NEW KENT COUNTY
FY 2016-17 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 and School Board.
- 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 FY17 general government CIP totals \$4,495,442 and will be funded with the following sources of funds: 1) Fund Balance (cash) - \$1,711,914; 2) Federal revenues - \$706,500; 3) State Funds - \$80,000; Loan - \$1,800,000 and 4) Proffers - \$197,028. FY17 Enterprise Fund CIP totals \$532,950 and will be funded with cash reserves. Major projects include: \$1,800,000 for the construction of a new fire station, \$550,000 for the purchase of fire apparatus, \$300,000 to replace Airport lighting, \$275,208 for school bus replacements, and \$383,850 for County vehicle replacements. The County will issue new debt to finance the fire station, with annual principal and interest payments of approximately \$126,650 over 20 years. A federal grant totaling \$400,000 is anticipated for the \$550,000 fire apparatus procurement. The Airport project will be 98% funded by federal and state grantor agencies.

Impact of Capital Investments on Operating Budgets

- Although the FY17 budget does not reflect CIP funds for a new school, it is anticipated that a new elementary school will be necessary within the next five to seven 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 14 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 \$13,642,550. 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. It is anticipated that the radio system will be operational the fall of 2016.
- The FY17 Capital Improvement Plan reflects the need for various fire apparatus over the next five years totaling \$2,800,000. Outside of additional costs relative to insurance, these procurements are not expected to have a significant impact on operating costs.
- The FY17 CIP does include \$2,000,000 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 FY17 budget does reflect \$1,800,000 for the construction of a new fire station that will be debt financed. The Board of Supervisors also approved 3 new firefighter positions. The Board will address the operating impact of the new fire station as it becomes operational. At their May 29, 2016 meeting, the BOS approved four additional firefighter positions for FY17. The FY17 budget now reflects funding for seven new positons.
- 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 2016-17 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					
Accounting (Finance)							
Computer Replacement	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Total	-	2,000	-	-	-	-	2,000
Administration (Clerk of Board)							
Computer Replacement		3,000					3,000
Total	-	3,000	-	-	-	-	3,000
Airport							
Medium Intensity Runway Lighting (MIRL) Rehabilitation	6,000		24,000	270,000			300,000
Total	6,000	-	24,000	270,000	-	-	300,000
Building Development							
Computer Replacement		14,000					14,000
Vehicle Replacement	22,050						22,050
Total	22,050	14,000	-	-	-	-	36,050
Building & Grounds (General Services)							
Replace Visitor's Center HVAC	30,000						30,000
Vehicle Replacement (Replace #502)	37,900						37,900
Total	67,900	-	-	-	-	-	67,900
Community Development -Economic Development							
Computer Replacement		4,400					4,400
Total	-	4,400	-	-	-	-	4,400
Community Development -Environmental							
Vehicle Replacement	21,000						21,000
Total	21,000	-	-	-	-	-	21,000
Community Development -Planning							
Computer Replacement		2,000					2,000
Total	-	2,000	-	-	-	-	2,000
Children's Services Act (CSA)							
Computer Replacement		2,200					2,200
Total	-	2,200	-	-	-	-	2,200
Fire / Emergency Management Services							
New Fire Station Construction						1,800,000	1,800,000
Apparatus Replacement	64,199			400,000		85,801	550,000
Cardiac Heart Monitors	56,000		56,000				112,000
Stretcher-Cot Retention System	36,500			36,500			73,000
Support Apparatus - Replace CMD & Unit 514	57,000						57,000
Fire Station #1 Renovations	22,488					27,512	50,000

County of New Kent
Fiscal Year 2016-17 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					
Computer Replacement		4,800					4,800
Total	236,187	4,800	56,000	436,500	-	1,913,313	2,646,800
<u>Information Technology</u>							
Surveillance Cameras	200,000						200,000
Total	200,000	-	-	-	-	-	200,000
<u>Parks & Recreation</u>							
Turf & Ground Equipment	25,000						25,000
Maintenance Vehicle	37,900						37,900
Total	62,900	-	-	-	-	-	62,900
<u>Registrar</u>							
Computer Replacement		2,000					2,000
Total	-	2,000	-	-	-	-	2,000
<u>School Board</u>							
Bus/Car Replacement	275,208						275,208
One-To-One Learning Initiative	200,000						200,000
Sealing Payment - System Wide	137,684						137,684
NKMS Window Replacement (Energy Efficient Windows)	6,285					83,715	90,000
NKMS Lighting - Replace T12 with T8 Tubes	70,000						70,000
NKMS HVAC Replacement	60,000						60,000
All Schools - Misc Improvements	25,000						25,000
Total	774,177	-	-	-	-	83,715	857,892
<u>Sheriff</u>							
Computer Replacement		22,300					22,300
Vehicle Replacement	265,000						265,000
Total	265,000	22,300	-	-	-	-	287,300
Total - County Supported	\$ 1,655,214	\$ 56,700	\$ 80,000	\$ 706,500	\$ -	\$ 1,997,028	\$ 4,495,442

County of New Kent
 Fiscal Year 2016-17 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							
Water System Interconnections-Phase IA					190,000		190,000
Storage Garage Building Replacement					156,950		156,950
DEQ Water Supply Feasibility Study					100,000		100,000
Well & Pump Preventive Maintenance					50,000		50,000
Public Utilities - Vehicles					22,000		22,000
Public Utilities - Computers					14,000		14,000
Total - Public Utility Supported	-	-	-	-	532,950	-	532,950
Total - All Funds	\$ 1,655,214	\$ 56,700	\$ 80,000	\$ 706,500	\$ 532,950	\$ 1,997,028	\$ 5,028,392

COUNTY OF NEW KENT
 FISCAL YEAR 2017 PROPOSED BUDGET
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL SUMMARY
 FISCAL YEARS 2017 TO 2021

Request Description	FY16 Adopted/ Amended Budget	FY15 Carryforward To FY16	Department Requests						Total Requests	Revenue Sources FY16-17 thru FY20-21						Fund Balance Requirement For FY 16-17 (Yellow Areas Only)	Beyond FY 20-21
			FY 16-17 Dept. Requests	FY 16-17 Administrator Recommends	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Requested FY16-17 thru FY20-21	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY16 Only)	Other (Loans)	Fund Balance FY17 - FY21 (Unrestricted)		
Accounting/Finance	\$ -	\$ 597,633	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
Airport	50,000	-	300,000	300,000	1,100,000	1,980,000	450,000	1,500,000	5,330,000	3,177,000	1,722,400	-	-	-	430,600	6,000	-
Community Development	-	130,721	-	-	130,721	-	-	-	130,721	-	-	-	-	-	130,721	-	-
Fire Department	138,000	-	3,374,500	2,642,000	5,027,500	2,810,000	2,630,000	730,000	14,572,000	736,500	976,000	-	113,313	8,100,000	4,646,187	236,187	550,000
General Services	-	-	125,000	30,000	-	-	-	-	125,000	-	-	-	-	-	125,000	30,000	-
Information Technology	85,000	-	320,000	200,000	-	100,000	160,000	260,000	840,000	-	-	-	-	-	840,000	200,000	75,000
Parks & Recreation	-	969,654	522,000	25,000	445,000	400,000	400,000	325,000	2,092,000	-	-	-	-	-	2,092,000	25,000	3,600,000
Schools	715,000	253,138	15,059,217	857,892	650,968	495,417	378,588	394,517	16,978,707	-	-	-	83,715	13,642,550	3,252,442	774,177	28,840,048
Sheriff's Office	-	-	-	-	-	1,550,000	-	-	1,550,000	-	-	-	-	1,300,000	250,000	-	-
Vehicles	390,000	107,913	464,950	383,850	424,150	448,307	426,000	433,523	2,196,930	-	70,135	-	-	-	2,126,795	383,850	25,000
Computers	76,790	-	56,700	56,700	60,125	105,212	46,275	63,700	332,012	-	-	-	-	-	332,012	56,700	30,500
Total (Less Utilities):	\$ 1,454,790	\$ 2,059,059	\$ 21,722,367	\$ 4,495,442	\$ 7,838,464	\$ 7,888,936	\$ 4,490,863	\$ 3,706,740	\$ 45,647,370	\$ 3,913,500	\$ 2,768,535	\$ -	\$ 197,028	\$ 23,042,550	\$ 15,725,757	\$ 1,711,914	\$ 33,120,548
Public Utilities	140,500	154,532	532,950	532,950	535,000	8,898,355	165,000	3,114,000	13,245,305	-	1,601,000	-	2,570,000	7,300,000	1,774,305	532,950	65,165,000
Total CIP-All Depts:	\$ 1,595,290	\$ 2,213,591	\$ 22,255,317	\$ 5,028,392	\$ 8,373,464	\$ 16,787,291	\$ 4,655,863	\$ 6,820,740	\$ 58,892,675	\$ 3,913,500	\$ 4,369,535	\$ -	\$ 2,767,028	\$ 30,342,550	\$ 17,500,062	\$ 2,244,864	\$ 98,285,548

COUNTY OF NEW KENT
FISCAL YEAR 2017 ADOPTED BUDGET
CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
FISCAL YEARS 2017 TO 2021

Request Description	FY16 Adopted/ Amended Budget	FY15 Carryforward To FY16	Department Requests						Total Requests Requested FY16-17 thru FY20-21	Revenue Sources FY16-17 thru FY20-21						Fund Balance Requirement For FY 16-17 (Yellow Areas Only)	Beyond FY 20-21
			FY 16-17 Dept. Requests	FY 16-17 Administrator Recommends	FY 17-18	FY 18-19	FY 19-20	FY 20-21		Federal	State / Other Government	Future Proffers/ Grants/CDA/ Private	Allocated Proffers	Other (Loans)	Fund Balance FY17 - FY21 (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. Completion Date of FY18.	\$ -	\$ 597,633	\$ 1,500,000						\$ 1,500,000						\$ 1,500,000		
Subtotal:	\$ -	\$ 597,633	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	
Airport																	
MIRL-REIL Construction (Replace Medium Intensity Runway Lighting system)			\$ 300,000	\$ 300,000					\$ 300,000	\$ 270,000	\$ 24,000				\$ 6,000	\$ 6,000	
Perimeter Security Fence-Design \$50,000; Construction \$100,000	\$ 50,000				\$ 100,000				\$ 100,000		\$ 80,000				\$ 20,000		
Five-year Environmental Assessment (T-Hanger Prerequisite)					\$ 400,000				\$ 400,000	\$ 360,000	\$ 32,000				\$ 8,000		
T-Hanger Site Prep-Design, Site Prep and Construction					\$ 600,000				\$ 600,000	\$ 540,000	\$ 48,000				\$ 12,000		
Rehabilitate Ramp Pavement-Construction Phase						\$ 1,900,000			\$ 1,900,000	\$ 1,710,000	\$ 152,000				\$ 38,000		
Off-Airport Obstruction Removal-Design Phase						\$ 30,000			\$ 30,000	\$ 27,000	\$ 2,400				\$ 600		
Terminal Study						\$ 50,000			\$ 50,000		\$ 40,000				\$ 10,000		
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		
Terminal Construction (Replace Existing Terminal)								\$ 1,500,000	\$ 1,500,000		\$ 1,200,000				\$ 300,000		
Subtotal:	\$ 50,000	\$ -	\$ 300,000	\$ 300,000	\$ 1,100,000	\$ 1,980,000	\$ 450,000	\$ 1,500,000	\$ 5,330,000	\$ 3,177,000	\$ 1,722,400	\$ -	\$ -	\$ -	\$ 430,600	\$ 6,000	
Community Development																	
Purchase of Development Rights - \$101,960 reflects the 6/30/15 combined proffer cash balance for FNK and Rock Creek		\$ 101,960			\$ 101,960				\$ 101,960						\$ 101,960		
Affordable Housing Program - \$28,761 reflects the 6/30/15 proffer cash balance for FNK		\$ 28,761			\$ 28,761				\$ 28,761						\$ 28,761	\$ -	
Subtotal:	\$ -	\$ 130,721	\$ -	\$ -	\$ 130,721	\$ -	\$ -	\$ -	\$ 130,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,721	\$ -	
Fire Department/Radio Towers																	
FIRE DEPARTMENT																	
Apparatus Replacement - See attached replacement schedule. The \$550,000 FY17 purchase is to replace Engine 581. Reflects a proposed \$400,000 FEMA AFGP grant with a \$150,000 County match. Includes proffers of \$85,801.			\$ 550,000	\$ 550,000	\$ 650,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 2,800,000	\$ 400,000			\$ 85,801		\$ 2,314,199	\$ 64,199	\$ 550,000
Fire Station #3 Renovation - Build new bay in partnership with State Forestry Department who will provide \$250,000 funding			\$ 600,000						\$ 600,000		\$ 250,000				\$ 350,000		
Cardiac Heart Monitors (FY17 \$56,000 FEMA RSAF)			\$ 112,000	\$ 112,000	\$ 140,000				\$ 252,000		\$ 126,000				\$ 126,000	\$ 56,000	
Fire Station #1 Renovations			\$ 85,000	\$ 50,000	\$ 240,000	\$ 140,000			\$ 465,000				\$ 27,512		\$ 437,488	\$ 22,488	
Stretcher - Cot Retention System (Mandated) - \$36,500 FEMA AFGP			\$ 73,000	\$ 73,000					\$ 73,000	\$ 36,500					\$ 36,500	\$ 36,500	
Support Apparatus - Replace CMD & Unit C514			\$ 60,000	\$ 57,000	\$ 60,000				\$ 120,000						\$ 120,000	\$ 57,000	
Architect Support - Concept Designs for Fire Stations			\$ 35,000						\$ 35,000						\$ 35,000		
Burn Building Construction			\$ 30,000		\$ 800,000				\$ 830,000		\$ 450,000				\$ 380,000		
New Self Contained Breathing Apparatus (SCBA) Units (Mandated)					\$ 600,000				\$ 600,000	\$ 300,000					\$ 300,000		
Future Fire Station - Courthouse					\$ 2,500,000				\$ 2,500,000				\$ 2,500,000		\$ -		

COUNTY OF NEW KENT
FISCAL YEAR 2017 ADOPTED BUDGET
CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
FISCAL YEARS 2017 TO 2021

Request Description	FY16 Adopted/ Amended Budget	FY15 Carryforward To FY16	Department Requests						Total Requests	Revenue Sources FY16-17 thru FY20-21						Fund Balance Requirement For FY 16-17 (Yellow Areas Only)	Beyond FY 20-21
			FY 16-17 Dept. Requests	FY 16-17 Administrator Recommends	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Requested FY16-17 thru FY20-21	Federal	State / Other Government	Future Proffers/ Grants/CDA/ Private	Allocated Proffers	Other (Loans)	Fund Balance FY17 - FY21 (Unrestricted)		
Ambulance Replacement - \$150,000 anticipated grant funds from the State Rescue Squad Assistance Fund. Units 594, 503 & 502.	\$ 118,000				\$ 250,000	\$ 160,000	\$ 160,000	\$ 570,000		\$ 150,000				\$ 420,000			
New Fire Station - Routes 106/164 Area			\$ 1,800,000	\$ 1,800,000				\$ 1,800,000					\$ 1,800,000	\$ -			
Future Fire Station - Bottoms Bridge Area					\$ 1,900,000			\$ 1,900,000					\$ 1,900,000	\$ -			
Replace Fire Station Number 4 (Land has been purchased. Existing facility would require extensive repairs)						\$ 1,900,000		\$ 1,900,000					\$ 1,900,000	\$ -			
RADIO COMMUNICATIONS																	
Radio Shop (Mobile Data Terminals for Sheriff and Fire)	\$ 20,000		\$ 29,500		\$ 37,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 127,000					\$ 127,000			
Subtotal:	\$ 138,000	\$ -	\$ 3,374,500	\$ 2,642,000	\$ 5,027,500	\$ 2,810,000	\$ 2,630,000	\$ 730,000	\$ 14,572,000	\$ 736,500	\$ 976,000	\$ -	\$ 113,313	\$ 8,100,000	\$ 4,646,187	\$ 236,187	\$ 550,000
General Services																	
Courthouse Landscaping			30,000					\$ 30,000						\$ 30,000			
Replace Visitors Center HVAC			30,000	30,000				\$ 30,000						\$ 30,000	\$ 30,000		
Update Building Access Controls			65,000					\$ 65,000						\$ 65,000			
	\$ -	\$ -	\$ 125,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	
Information Technology																	
Surveillance Cameras - To monitor Buildings and Surrounding Areas			\$ 200,000	\$ 200,000				\$ 200,000						\$ 200,000	\$ 200,000		
GIS Topography/Aerial Photography			\$ 120,000				\$ 120,000	\$ 240,000						\$ 240,000			
Data Networking Infrastructure Upgrades	\$ 85,000				\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000						\$ 300,000			
Server Infrastructure Improvements						\$ 60,000		\$ 60,000						\$ 60,000		\$ 60,000	
IT- Server Replacements							\$ 40,000	\$ 40,000						\$ 40,000		\$ 15,000	
Subtotal:	\$ 85,000	\$ -	\$ 320,000	\$ 200,000	\$ -	\$ 100,000	\$ 160,000	\$ 260,000	\$ 840,000	\$ -	\$ -	\$ -	\$ -	\$ 840,000	\$ 200,000	\$ 75,000	
Parks & Recreation																	
Park Development - Pine Fork - Formerly Criss Cross Park. The carry forward does not include \$82,041.25 of proffered funds.	\$ -	\$ 969,654	\$ 475,000		\$ 400,000	\$ 400,000	\$ 400,000	\$ 325,000	\$ 2,000,000					\$ 2,000,000		\$ 3,000,000	
Parks & Recreation Equipment (Turf & Ground Equipment)			\$ 47,000	\$ 25,000	\$ 20,000	\$ -		\$ 67,000						\$ 67,000	\$ 25,000		
Parks & Recreation Master Plan					\$ 25,000			\$ 25,000						\$ 25,000			
Neighborhood Parks								\$ -						\$ -		\$ 600,000	
Subtotal:	\$ -	\$ 969,654	\$ 522,000	\$ 25,000	\$ 445,000	\$ 400,000	\$ 400,000	\$ 325,000	\$ 2,092,000	\$ -	\$ -	\$ -	\$ -	\$ 2,092,000	\$ 25,000	\$ 3,600,000	
School Board																	
New Kent Elementary School Renovations, to include HVAC, Plumbing, Lighting, Ceilings, Painting, Roof Replacement, Site Work and Technology Infrastructure. P&I of \$832,000 for 13.7 million loan 25-yr. P&I of \$964,000 for 20-yr.			\$ 13,642,550	\$ -				\$ 13,642,550					\$ 13,642,550	\$ -			
Relocate Maintenance Shop			\$ 558,775					\$ 558,775						\$ 558,775	\$ -		
Bus/Car Replacement (15-yr Replacement Cycle per State Guidelines)	\$ 285,000	\$ 36,859	\$ 275,208	\$ 275,208	\$ 288,968	\$ 303,417	\$ 318,588	\$ 334,517	\$ 1,520,698					\$ 1,520,698	\$ 275,208	\$ 720,048	
Digital Conversion at NK HS/MS (One-To-One Learning Initiative)	\$ 300,000		\$ 200,000	\$ 200,000	\$ 100,000			\$ 300,000						\$ 300,000	\$ 200,000		
Sealing Pavement (System-wide as Needed)			\$ 137,684	\$ 137,684				\$ 137,684						\$ 137,684	\$ 137,684		
New Kent Middle School Windows (Replace With Energy Efficient Windows)			\$ 90,000	\$ 90,000				\$ 90,000				\$ 83,715		\$ 6,285	\$ 6,285		
New Kent Middle School Lighting (Replace T12 with T8)	\$ 70,000		\$ 70,000	\$ 70,000	\$ 70,000			\$ 140,000						\$ 140,000	\$ 70,000		

COUNTY OF NEW KENT
FISCAL YEAR 2017 ADOPTED BUDGET
CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
FISCAL YEARS 2017 TO 2021

Request Description	FY16 Adopted/ Amended Budget	FY15 Carryforward To FY16	Department Requests						Total Requests	Revenue Sources FY16-17 thru FY20-21						Fund Balance Requirement For FY 16-17 (Yellow Areas Only)	Beyond FY 20-21
			FY 16-17 Dept. Requests	FY 16-17 Administrator Recommends	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Requested FY16-17 thru FY20-21	Federal	State / Other Government	Future Proffers/ Grants/CDA/ Private	Allocated Proffers	Other (Loans)	Fund Balance FY17 - FY21 (Unrestricted)		
New Kent Middle School HVAC Replacement - (Level Two Hallway Unit)	\$ 35,000	\$ 204,079	\$ 60,000	\$ 60,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 200,000						\$ 200,000	\$ 60,000	\$ 70,000
All Schools-Misc Improvement/Equipment - Paint & Stain High Traffic Areas	\$ 25,000	\$ 12,200	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000						\$ 125,000	\$ 25,000	\$ 50,000
Trailers-Potential Based on Enrollment Projections for Elementary Schools					\$ 132,000	\$ 132,000			\$ 264,000						\$ 264,000		
New Elementary School - P&I of \$1.6 million for 30-years																	\$ 28,000,000
Subtotal:	\$ 715,000	\$ 253,138	\$ 15,059,217	\$ 857,892	\$ 650,968	\$ 495,417	\$ 378,588	\$ 394,517	\$ 16,978,707	\$ -	\$ -	\$ -	\$ 83,715	\$ 13,642,550	\$ 3,252,442	\$ 774,177	\$ 28,840,048
Sheriff's Office																	
New Animal Shelter (P&I @ 4%, 20Yrs = \$85,723)						\$ 1,300,000			\$ 1,300,000					\$ 1,300,000	\$ -		
Firearms Range						\$ 250,000			\$ 250,000						\$ 250,000		
Subtotal:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000	\$ -	\$ -	\$ 1,550,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 250,000	\$ -	\$ -
Vehicle Replacement																	
Building Development		\$ 21,000	\$ 22,050	\$ 22,050	\$ 23,150	\$ 24,307		\$ 25,523	\$ 95,030						\$ 95,030	\$ 22,050	
Commissioner of The Revenue/Assessor (Removed by the BOS on 5/25/16)	\$ 25,000		\$ 25,000	\$ -			\$ 25,000	\$ 25,000	\$ 75,000						\$ 75,000	\$ -	\$ 25,000
Community Development - Administration							\$ 21,000		\$ 21,000						\$ 21,000		
Community Development - Planning			\$ 21,000						\$ 21,000						\$ 21,000		
Community Development - Environmental	\$ 21,000		\$ 21,000	\$ 21,000	\$ 21,000	\$ 29,000			\$ 71,000						\$ 71,000	\$ 21,000	
General Services (Buildings & Grounds) - Replace Vehicle 502 - Utility Truck w/Snow Plow	\$ 30,000		\$ 50,000	\$ 37,900					\$ 50,000						\$ 50,000	\$ 37,900	
Parks & Recreation (Maintenance Vehicle)			\$ 37,900	\$ 37,900					\$ 37,900						\$ 37,900	\$ 37,900	
Sheriff	\$ 288,000	\$ 86,913	\$ 288,000	\$ 265,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 1,728,000						\$ 1,728,000	\$ 265,000	
Social Services - Fed/St reimbursement equals 84.5%	\$ 26,000		\$ -		\$ 20,000	\$ 20,000	\$ 20,000	\$ 23,000	\$ 83,000		\$ 70,135				\$ 12,865		
Treasurer (Transport County funds to the bank)						\$ 15,000			\$ 15,000						\$ 15,000		
Subtotal:	\$ 390,000	\$ 107,913	\$ 464,950	\$ 383,850	\$ 424,150	\$ 448,307	\$ 426,000	\$ 433,523	\$ 2,196,930	\$ -	\$ 70,135	\$ -	\$ -	\$ -	\$ 2,126,795	\$ 383,850	\$ 25,000
Computer Replacement - Per County's Replacement Schedule																	
Accounting (Financial Services)			\$ 2,000	\$ 2,000	\$ 2,000	\$ 9,500			\$ 13,500						\$ 13,500	\$ 2,000	
Administration			\$ 3,000	\$ 3,000		\$ 2,500	\$ 2,500		\$ 8,000						\$ 8,000	\$ 3,000	\$ 3,000
Administration - Receptionist/Switchboard	\$ 2,500							\$ 2,000	\$ 2,000						\$ 2,000		
Building Development	\$ 7,500		\$ 14,000	\$ 14,000				\$ 7,500	\$ 21,500						\$ 21,500	\$ 14,000	\$ 14,000
Buildings & Grounds (General Services)	\$ 5,000				\$ 2,500	\$ 3,000	\$ 5,000		\$ 10,500						\$ 10,500		
Commissioner of Revenue-Assessor					\$ 12,000	\$ 9,000	\$ 3,000		\$ 24,000						\$ 24,000		
Community Development-Administration						\$ 2,500			\$ 2,500						\$ 2,500		
Community Development-Economic Development			\$ 4,400	\$ 4,400		\$ 2,200	\$ 5,900	\$ -	\$ 12,500						\$ 12,500	\$ 4,400	
Community Development - Environmental	\$ 11,000				\$ -	\$ 2,000	\$ 9,000		\$ 11,000						\$ 11,000		
Community Development - Planning	\$ 5,000		\$ 2,000	\$ 2,000		\$ 2,000	\$ 4,000		\$ 8,000						\$ 8,000	\$ 2,000	
Children's Services Act (CSA)			\$ 2,200	\$ 2,200		\$ 2,000	\$ 2,000		\$ 6,200						\$ 6,200	\$ 2,200	
Fire Department	\$ 9,890		\$ 4,800	\$ 4,800	\$ 24,425	\$ 22,012	\$ 14,575	\$ 5,500	\$ 71,312						\$ 71,312	\$ 4,800	
Human Resources	\$ 3,000				\$ 2,500			\$ 3,000	\$ 5,500						\$ 5,500		
Information Technology-Computers					\$ 3,500	\$ 10,000			\$ 13,500						\$ 13,500		
Parks & Recreation	\$ 5,200				\$ 2,200	\$ 2,200			\$ 4,400						\$ 4,400		

COUNTY OF NEW KENT
 FISCAL YEAR 2017 ADOPTED BUDGET
 CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - GENERAL GOVERNMENT
 FISCAL YEARS 2017 TO 2021

Request Description	FY16 Adopted/ Amended Budget	FY15 Carryforward To FY16	Department Requests						Total Requests	Revenue Sources FY16-17 thru FY20-21						Fund Balance Requirement For FY 16-17 (Yellow Areas Only)	Beyond FY 20-21
			FY 16-17 Dept. Requests	FY 16-17 Administrator Recommends	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Requested FY16-17 thru FY20-21	Federal	State / Other Government	Future Proffers/ Grants/CDA/ Private	Allocated Proffers	Other (Loans)	Fund Balance FY17 - FY21 (Unrestricted)		
Registrar	\$ 2,000		\$ 2,000	\$ 2,000		\$ 4,000		\$ 2,000	\$ 8,000						\$ 8,000	\$ 2,000	
Sheriff	\$ 13,200		\$ 22,300	\$ 22,300	\$ 11,000	\$ 41,800	\$ 8,800	\$ 13,200	\$ 97,100						\$ 97,100	\$ 22,300	\$ 13,500
Treasurer	\$ 12,500							\$ 12,500	\$ 12,500						\$ 12,500		
Subtotal:	\$ 76,790	\$ -	\$ 56,700	\$ 56,700	\$ 60,125	\$ 105,212	\$ 46,275	\$ 63,700	\$ 332,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,012	\$ 56,700	\$ 30,500
TOTAL CIP - ALL DEPTS.	\$ 1,454,790	\$ 2,059,059	\$ 21,722,367	\$ 4,495,442	\$ 7,838,464	\$ 7,888,936	\$ 4,490,863	\$ 3,706,740	\$ 45,647,370	\$ 3,913,500	\$ 2,768,535	\$ -	\$ 197,028	\$ 23,042,550	\$ 15,725,757	\$ 1,711,914	\$ 33,120,548

Proffers Allocated	\$ 197,028
Fund Balance Allocated	1,711,914
Total FY17 Fund Balance Reduction	\$ 1,908,942

COUNTY OF NEW KENT
FISCAL YEAR 2017 ADOPTED BUDGET
CAPITAL IMPROVEMENT PLAN - DEPARTMENTAL DETAIL - ENTERPRISE FUND
FISCAL YEARS 2017 TO 2021

	FY16 Adopted/Amended Budget	FY15 Carryforward To FY16	Department Requests						Total Requests	Revenue Sources FY16-17 thru FY20-21					Fund Balance Requirement For FY 16-17 (Yellow Areas Only)	Beyond FY 20-21	
			FY 16-17 Dept. Requests	FY 16-17 Administrator Recommends	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Requested FY16-17 thru FY20-21	Federal	State / Other Government	Private	Proffers/ Grants/CDA (FY16 Only)	Other (Loans)	Fund Balance FY17 - FY21 (Unrestricted)		
Public Utilities																	
Water System Interconnections-Phase IA (Based on completed FY15 study for \$135,000) \$1.2 million from State sources, and \$2.0 from proffers.	\$ 135,000		\$ 190,000	\$ 190,000	\$ 50,000	\$ 50,000		\$ 3,100,000	\$ 3,390,000		\$ 1,200,000		\$ 2,000,000		\$ 190,000	\$ 190,000	\$ 20,000,000
Storage Garage Building - (Replace existing block storage building)			\$ 156,950	\$ 156,950					\$ 156,950						\$ 156,950	\$ 156,950	
DEQ Water Supply Feasibility Study - To determine the feasibility of water withdrawal from the Pamunkey River			\$ 100,000	\$ 100,000					\$ 100,000						\$ 100,000	\$ 100,000	
Well & Pump Preventive Maintenance			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 30,000		\$ 180,000						\$ 180,000	\$ 50,000	
Talleysville SPS Spiral Lift Grinder - (Grind large objects deposited into the waste water treatment system)					\$ 175,000				\$ 175,000						\$ 175,000		
Parham Landing Pumps and Motors Replacements - Possible 90% Henrico Funding of \$189,000					\$ 105,000	\$ 105,000			\$ 210,000		\$ 189,000				\$ 21,000	\$ -	
Sherwood Estates Backup Water Supply Well - Existing well is 40 yrs old					\$ 105,000				\$ 105,000		\$ 45,000				\$ 60,000	\$ -	
Solids Stabilization, Dewatering & Disposal for PLWWTP - (Sludge Disposal) (\$7.3 million loan; 20-Yrs; 4% = \$537,147 annual P&I)						\$ 7,300,000			\$ 7,300,000				\$ 7,300,000	\$ -			
Bottoms Bridge Cary Street Well Replacement (Backup Well)						\$ 740,000			\$ 740,000		\$ 50,000				\$ 690,000	\$ -	
FONK Talleysville Well Replacement (Possible FNK Proffer)						\$ 570,000			\$ 570,000				\$ 570,000	\$ -	\$ -	\$ -	
F-550 Utility Truck - (With crane body & 5000lb mounted crane)						\$ 80,355			\$ 80,355						\$ 80,355		
Parham Landing Intellipro Upgrade							\$ 130,000		\$ 130,000		\$ 117,000				\$ 13,000	\$ -	
New Water Treatment Plant Construction - (Annual P&I = \$2,024,053)									\$ -						\$ -	\$ -	\$ 35,000,000
Reclaimed Water Line Extension (Private Funding Possible)									\$ -						\$ -	\$ -	\$ 4,185,000
Parham Landing W&S Service Area Expansion - Water and wastewater infrastructure from Rt. 33 to Interstate 64. If Loan - \$184,000 P&I annually.		\$ 154,532							\$ -						\$ -	\$ -	\$ 2,500,000
Brickshire Elevated Storage Tank. Proffers may be available.									\$ -						\$ -	\$ -	\$ 2,500,000
The Colonies-Fire Flow Upgrades									\$ -						\$ -	\$ -	\$ 825,000
Mintree Glen Backup Water Supply Well									\$ -						\$ -	\$ -	\$ 105,000
Water System Audit and Leak Detection (Possible State Funding)									\$ -						\$ -	\$ -	\$ 50,000
Public Utilities - Vehicle Replacement			\$ 22,000	\$ 22,000	\$ 44,000				\$ 66,000						\$ 66,000	\$ 22,000	
Public Utilities - Computers	\$ 5,500		\$ 14,000	\$ 14,000	\$ 6,000	\$ 3,000	\$ 5,000	\$ 14,000	\$ 42,000						\$ 42,000	\$ 14,000	
TOTAL CIP - ALL DEPTS.	\$ 140,500	\$ 154,532	\$ 532,950	\$ 532,950	\$ 535,000	\$ 8,898,355	\$ 165,000	\$ 3,114,000	\$ 13,245,305	\$ -	\$ 1,601,000	\$ -	\$ 2,570,000	\$ 7,300,000	\$ 1,774,305	\$ 532,950	\$ 65,165,000



FISCAL YEAR 2016-17 ADOPTED BUDGET

Section F County Debt

**COUNTY OF NEW KENT
FY2016-17 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, 2016, outstanding debt related to County projects totaled \$10.4 million, School related debt totaled \$42.9 million and Public Utility related debt \$14.6 million. The FY17 annual principal and interest payments related to County and School debt totaled approximately \$5.68 million, and was funded with a \$5.68 million transfer from the General Fund to the Debt Service Fund.

FY2015-16 Debt Changes

No new debt was issued during fiscal year 2016.

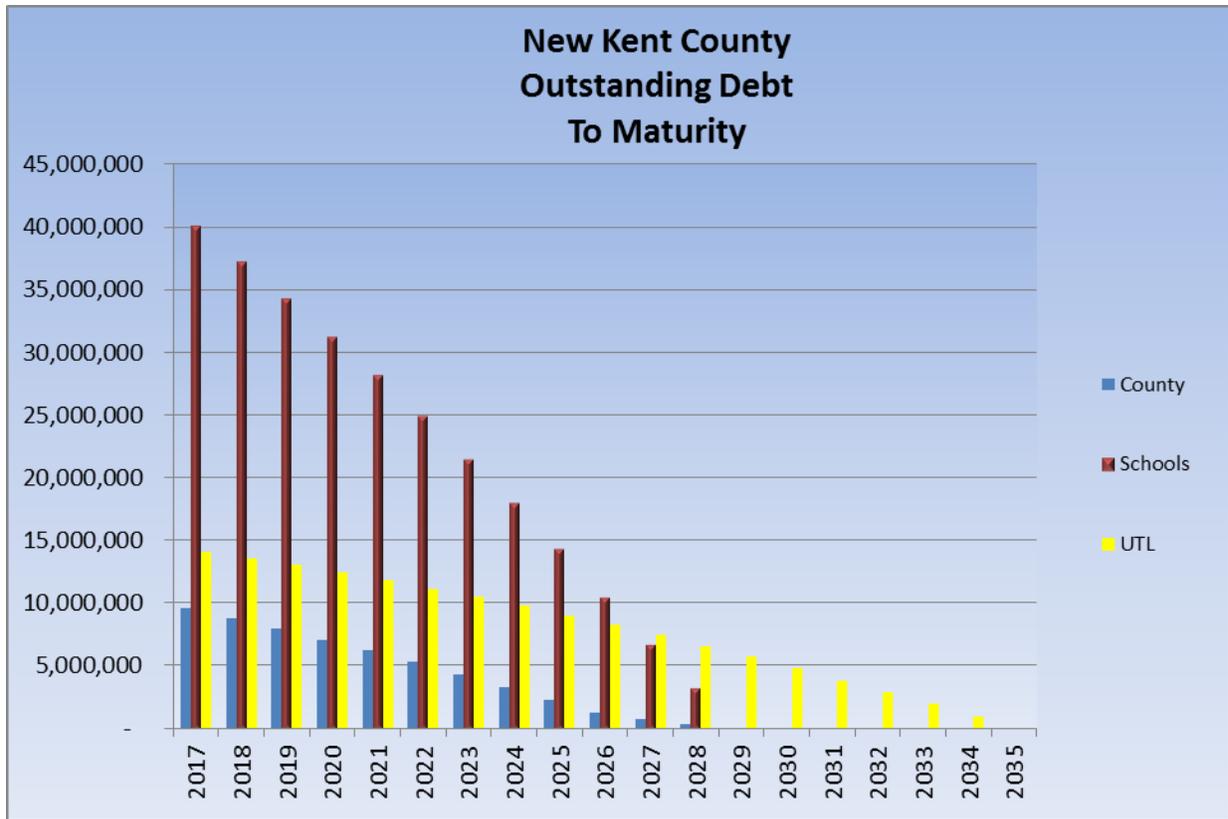
Future General Obligation Debt

The FY17 budget includes \$1.8 million for the construction of a new fire station. It is anticipated that this project will be financed over 20 years, with annual principal and interest payments totaling approximately \$126,650. 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 - \$13,642,550
- Fire Department – New Fire Station Bottoms Bridge - \$2,200,000
- Fire Department – Apparatus - \$2,800,000 over five to 10 years
- Sheriff – New Animal Shelter - \$1,300,000

**County of New Kent
Total Outstanding Debt to Maturity
As of June 30, 2016**

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



**County of New Kent
FY 2016-17 Adopted Budget
Annual County Debt Requirements - County Facilities**

Lease Revenue Bonds								
Year Ending June 30,	Series 2007 C&F Lease Revenue Bonds		Series 2014D *1 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
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
	\$ 1,865,602	\$ 364,625	\$ 3,698,249	\$ 1,052,218	\$ 4,850,000	\$ 648,671	\$ 10,413,851	\$ 2,065,513

County of New Kent
FY 2016-17 Adopted Budget
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
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
	\$ 9,548,336	\$ 2,622,073	\$ 33,356,751	\$ 9,490,592	\$ 42,905,087	\$ 12,112,665

County of New Kent
FY 2016-17 Adopted Budget
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
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
	\$ 8,505,000	\$ 3,018,072	\$ 5,105,000	\$ 2,737,497	\$ 1,014,042	\$ 188,371	\$ 14,624,042	\$ 5,943,940

WSRFL - Water Supply Revolving Fund Loan



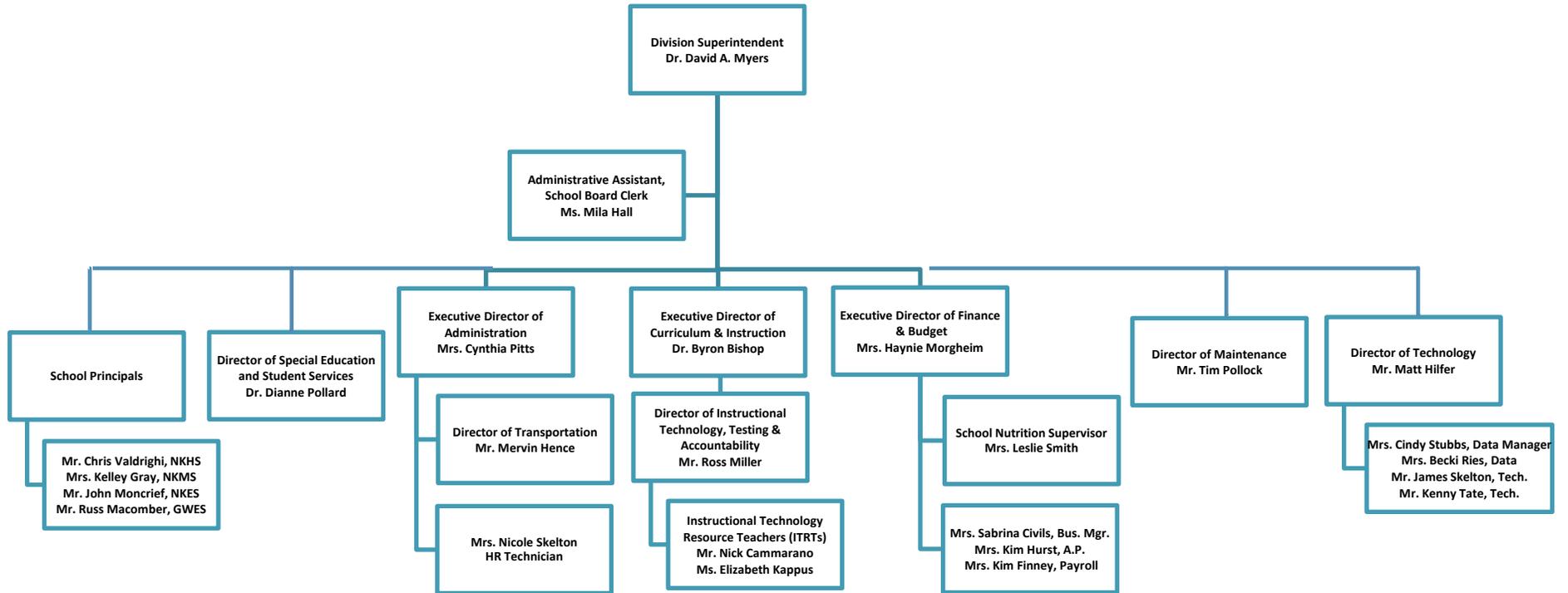
FISCAL YEAR 2016-17 ADOPTED BUDGET

Section G

Schools

New Kent County School Board

Organizational Chart – 2016-2017



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. For more specific information regarding the academic achievement of the schools, you may visit the NKCPS website at www.newkentschools.org.

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 all 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 16 Adopted Budget	FY 17 Adopted Budget	% Change
<u>General Fund-205</u>			
Local Revenues	\$210,250	\$198,700	-5.5%
State Support	13,664,688	14,842,505	8.6%
County Support-Operations	13,254,595	13,654,595	3.0%
County Support-Technology Initiative	300,000	200,000	-33.3%
Total	\$27,429,533	\$28,895,800	5.3%
<u>Textbook Fund-206</u>			
Textbook Fees	\$164,594	\$192,598	17.0%
Total	\$164,594	\$192,598	17.0%
<u>Grant Fund - 207</u>			
Federal Support	\$936,388	\$947,463	1.2%
Total	\$936,388	\$947,463	1.2%
<u>Food Service-209</u>			
Food Services	\$628,684	\$615,000	-2.2%
State Support	13,822	14,284	3.3%
Federal Support	305,000	335,000	9.8%
Total	\$947,506	\$964,284	1.8%
Total – All Funds	\$29,478,021	\$31,000,145	5.2%

Budget Comments: Revenues

The FY17 School budget reflects a total revenue increase of \$1,522,124. Of this amount, State revenues reflect an increase of \$1,206,283. Federal revenues increased \$41,075. The County's operating transfer increased by 3%, for total funding of \$13,654,595. The County continues support of the technology initiative as well with additional funding of \$200,000.

New Kent Public Schools



Expenditure Summary:

Source	FY 16 Adopted Budget	FY 17 Adopted Budget	% Change
<u>General Fund-205</u>			
Personnel	\$23,086,271	\$24,427,680	5.8%
Operating	4,333,062	4,457,920	2.9%
Capital	10,200	10,200	0%
Total	\$27,429,533	\$28,895,800	5.3%
<u>Textbook Fund-206</u>			
Personnel	\$--	\$--	0.0%
Operating	--	--	0.0%
Capital	164,594	192,598	17.0%
Total	\$164,594	\$192,598	17.0%
<u>Grant Fund - 207</u>			
Personnel	\$845,054	\$852,864	0.9%
Operating	91,334	94,599	3.6%
Capital	--	--	0.0%
Total	\$936,388	\$947,463	1.2%
<u>Food Service-209</u>			
Personnel	\$465,393	\$467,288	0.4%
Operating	482,113	496,996	3.1%
Capital	--	--	0.0%
Total	\$947,506	\$964,284	1.8%
Total – All Funds	\$29,478,021	\$31,000,145	5.2%

Budget Comments: Expenditures

Mandatory expenditure increases for FY17 include tuition increases for regional programs and healthcare increases. A 3% salary increase is included for eligible employees. There is a focus on decompression of the Teacher, Paraprofessional, and Clerical scales as well. The bulk of the increase is in salaries and benefits, totaling \$1,351,114.

New Kent Public Schools

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Continue with phase II of implementing effective instruction through use of 1:1 technology 	<ul style="list-style-type: none"> New Kent County Public Schools was 1 of 33 school divisions out of 133 in Virginia with all schools fully accredited
<ul style="list-style-type: none"> 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 successfully deployed a 1:1 technology initiative at the MS and HS level and 1:3 at the ES level
<ul style="list-style-type: none"> Focus on an individualization of college, career and life readiness for all students 	<ul style="list-style-type: none"> New Kent County Public Schools implemented an Instructional Framework to focus staff teaching on engaging learning through higher thinking

Performance Indicators:

Service	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual
<ul style="list-style-type: none"> Fall membership 	2938	3001	2977	3027
<ul style="list-style-type: none"> All schools fully accredited 	Yes	Yes	Yes	Yes
<ul style="list-style-type: none"> Attendance 	96%	95%	96%	96%
<ul style="list-style-type: none"> AP Course Enrollment 	84	92	133	101
<ul style="list-style-type: none"> CTE Industry Certification 	49	100	187	204
<ul style="list-style-type: none"> Percent of advanced diplomas 	58.8%	60.0%	55.8%	54.5%



FISCAL YEAR 2016-17 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 2,600 homes and businesses and provides wastewater collection, transmission and treatment for nearly 1,350 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, Kenwood/Greenwood, Quinton Estates, Quinton Park, Whitehouse Farms, The Farms of New Kent, The Courthouse, The Colonial Downs area, The Colonies and Route 33. The re-permitting process can take up to two years of research, permit application, justifications on the water needs, service area delineation, and future growth projections. Many meetings with the Department of Environmental Quality (DEQ) are required to obtain the final permit. Currently, staff has submitted the permit renewal for Woods Edge (March of 2011) and is still under review by the Department of Environmental Quality (DEQ).



The operation of the water system requires certified water treatment operators to be employed to run the systems, to ensure the drinking water is safe to drink and meets all state and federal standards. Maintenance



is necessary to ensure the continued operation of the system including well maintenance, chemical feed, system repairs, well control system maintenance, line break repairs, fire hydrant maintenance, storage tank maintenance and line location for other utilities construction, along with many other functions to ensure the continued operations and minimal interruption of service to the customer.

Wastewater collection, transportation and treatment are all functions of the Department of Public Utilities. The County operates a wastewater treatment plant, located off Route 33 at Parham Landing. The plant is staffed by County employees that are state certified and is currently treating 290,000 gallons of wastewater each day. The

recently upgraded Parham Landing Wastewater Treatment Plant can handle up to two million gallons of wastewater per day and was designed to meet the more stringent regulations required by the Chesapeake Bay Act. As part of the permit for this plant, it is required to be staffed eight hours a day, seven days a week.

Public Utilities Enterprise Fund

The County's green project at the new Parham Landing Wastewater Treatment Plant includes the necessary facilities to provide reclaimed water (effluent from the Parham Landing WWTP) for irrigation purposes for the Colonial Downs Race Track, Brickshire Golf Course and Royal New Kent Golf Course. Not only will this project reduce the nutrients the County sends to the bay, but it will reduce the dependency on groundwater for irrigation of these three important businesses for the County. We recently finished the first full year of providing reclaimed water allowing the WWTP to discharge to the Pamunkey River only eight months during 2013 with the other four months being used for irrigation.



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

Station, located near Colonial Downs.

All of the funds needed for the Bottoms Bridge Service District utilities and the sewer utility main line have been financed through borrowings by the County from the Virginia Resources Authority. These loans will be repaid through a \$0.15 ad valorem surcharge on the real estate values in Bottoms Bridge. The revenues reflect the \$0.15 ad valorem, Bottom's Bridge water and sewer connection fees and a transfer from Utilities Fund (Fund 98) to provide the necessary additional funds to pay the Utility Fund debt service.

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

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

The Department of Public Utilities is committed to meeting the present and future water and sewer needs of New Kent County by providing quality public utility services at reasonable costs while meeting and/or exceeding all federal, state, and local regulations with regard to water quality. As of January 12, 2016, the department provided water service to approximately 2,646 accounts and sewer service to approximately 1,346 accounts.

Public Utilities Enterprise Fund

Revenue Summary: Utility Fund

Source	FY 14 Actual Revenues	FY 15 Actual Revenues	FY 16 Adopted Budget	FY 17 Adopted Budget	% Incr/Decr FY17-FY16
Interest on Investments	\$52,923	\$52,533	\$55,000	\$51,000	-7.3%
Utility Fund Balance	-	-	363,937	-77,336	-121.2%
Water Service	1,389,957	1,589,982	1,695,200	1,779,700	5.0%
Other Revenues. - Water	108,213	110,706	107,600	82,580	-23.3%
Reimbursement from Henrico	429,781	351,494	397,135	371,935	-6.3%
Sewer Service	933,119	1,046,975	1,055,600	1,064,000	0.8%
Connection and Available Fees	513,250	770,670	457,700	93,026	51.4%
Other Misc. Revenue	57,447	75,393	8,000	8,000	0.0%
Commonwealth of Virginia	-	-	-	-	0.0%
Total Utility Fund	\$3,484,690	\$3,997,753	4,140,172	\$3,972,905	-4.0%

Revenue Summary: Bottoms Bridge Service District Fund

Source	FY 14 Actual Revenues	FY 15 Actual Revenues	FY 16 Adopted Budget	FY 17 Adopted Budget	% Incr/Decr FY17-FY16
Real Estate Tax Ad Valorem	\$131,947	\$211,555	\$215,855	\$260,178	20.5%
Penalty & Interest	458	1,238	250	250	0.0%
Interest on Bank Deposits	233	599	250	250	0.0%
Bottoms Bridge Connection Fees	408,475	467,175	510,000	463,035	-9.2%
Transfer from Utility Fund	403,511	386,690	316,839	316,235	-0.2%
Total Bottoms Bridge	\$944,624	\$1,067,257	\$1,043,194	\$1,039,948	-0.3%
Total Public Utilities	\$4,429,314	\$5,065,010	\$5,183,366	\$5,012,853	-3.3%

Budget Comments: Revenues

The Utilities Fund operates as an enterprise fund. As such, it is completely supported by the users who receive benefit from services provided. There is no General Fund support for the Utilities Fund.

The revenue budget for the Utility Fund totals \$3,972,905, which represents a decrease of \$167,267 from the FY16 budget of \$4,140,172. This reduction is related to a decrease in the amount cash reserves required to construct new capital improvement projects. This is a positive sign that the fund is becoming self-sustaining. As an enterprise fund, customer water and sewer

Public Utilities Enterprise Fund

revenues should be sufficient to fund daily operations. Unfortunately, being a fairly new small system and in the expansion mode, this has proved challenging, and connection fees and cash reserves have been used to fund daily operations and capital improvements.

The FY17 budget does not reflect an increase for Public Utility water and sewer rates. This recommendation is based on management's review of a financial analysis prepared by the County, with the assistance of the County's financial advisor. The analysis is designed to ensure compliance with the revenue rate covenants contained in the bonds that were issued to construct the system. In addition, the Bottoms Bridge Service District ad valorem real estate tax rate is proposed to remain unchanged at \$0.15 per \$100 of assessed value.

The budget does reflect a proposal to restructure connection and availability fees. With the increased pressure by the Department of Environmental Quality (DEQ) for localities to find an alternative to groundwater, New Kent County is exploring various options. One of the options is the construction of a surface water treatment facility. The preliminary work to obtain a surface water withdrawal permit is currently underway and the projected costs for this work is in the millions of dollars. Any solution the County finds to get away from groundwater has the potential to be very expensive to implement. For this reason, Public Utilities is proposing the implementation of a Water Availability Fee much like the County's Sewer Availability Fee.

Currently, in new developments where water and sewer are available, the home builder pays the following:

Water Connection Fee	\$4,650.00
Sewer Connection Fee	\$9,275.00
Sewer Availability Fee	<u>\$5,075.00</u>
Total	\$19,000.00

Public Utilities is proposing the establishment of a \$2,500 availability fee for either water or sewer. Thus, the builders would pay the following:

<u>Home Water Only</u>	
Water Connection Fee	\$4,650.00
Water Availability Fee	<u>\$2,500.00</u>
Total	\$7,150.00

<u>Home Water and Sewer</u>	
Water Connection Fee	\$4,650.00
Water Availability Fee	\$2,500.00
Sewer Connection Fee	\$9,275.00
Sewer Availability Fee	<u>\$2,500.00</u>
Total	\$18,925.00

Public Utilities Enterprise Fund

Expense Summary: Utility Fund

Description	FY14 Actual Expense	FY15 Actual Expense	FY16 Adopted Budget	FY17 Adopted Budget	% Incr/Decr FY17-FY16
Personnel	\$1,266,032	\$1,246,016	\$1,323,751	\$1,337,549	1.0%
Operating	1,756,736	1,209,329	1,741,086	1,628,526	-6.5%
Capital (non-major)	1,232,490	1,310,410	167,500	96,000	-42.7%
Capital (major) *1	317,523	284,638	529,710	518,950	-2.0%
Debt Service	587	11,336	61,286	75,645	23.4%
Transfer	403,511	386,690	316,839	316,235	-0.2%
Total Expenditures	\$4,976,879	\$4,448,419	\$4,140,172	\$3,972,905	-4.0%
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	FY14 Actual Expense	FY15 Actual Expense	FY15 Adopted Budget	FY16 Adopted Budget	% Incr/Decr FY16-FY15
Operating *2	\$318,983	\$318,983	\$-	\$-	0.0%
Debt Service *3	570,162	556,288	1,043,194	1,039,948	-0.3%
Total Expenditures	\$889,145	\$889,145	\$1,043,194	1,039,948	-0.3%

Total Public Utilities	\$5,656,066	\$5,866,024	\$5,183,366	\$5,012,853	-3.3%
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*1 – Capital expenditures are reflected in the annual budget, but were capitalized in the FY14 and FY15 with actual totals in accordance with Generally Accepted Accounting Principles. For FY14, expenditures totaling \$359,732 were removed from expenditures and capitalized as fixed assets. For FY15, capital expenditures totaling \$1,301,628 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

The FY17 expenditure budget for the Utility Fund totals \$3,972,905, which represents a decrease of \$167,267 from the FY16 budget of \$4,140,172. This reduction was achieved through extreme austerity measures by Department personnel. The capital and debt service budgets reflect a small decreases that are not significant. As an enterprise fund, revenues from services provided to its customers should primarily fund the Department of Public Utilities. Unfortunately, being a fairly new small system and in the expansion mode, this has proved challenging, and a portion of connection fees continue to be used to fund current expenditures.

Public Utilities Enterprise Fund

Goals and Accomplishments:

Fiscal Year 2017 Goals	Fiscal Year 2016 Accomplishments
<ul style="list-style-type: none"> Provide reliable water and wastewater service in accordance with all regulatory requirements while providing reliable and friendly customer service 	<ul style="list-style-type: none"> Located a possible intake site for a surface water withdrawal for future county wide water system.
<ul style="list-style-type: none"> Continue the process of obtaining a surface water withdrawal permit to move the county away from groundwater. 	<ul style="list-style-type: none"> Began the preliminary location of a future water plant site, an intake from a surface water source and routing of and raw water line
<ul style="list-style-type: none"> Begin design of an interconnection between the FONK water system and the Colonial Downs water system. This would continue the goal of unifying the major water systems within the county 	<ul style="list-style-type: none"> Completed the construction of the Rte. 249 Water Main and combined the Quinton Estates, Kenwood/Greenwood and FONK Water Systems. This eliminated two groundwater withdrawal permits
<ul style="list-style-type: none"> Work on expanding reclaimed water for other users within the county. Potential customer with West Rock Paper. 	<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	FY13 Actual	FY14 Actual	FY15 Actual
<ul style="list-style-type: none"> Water Customers 	2,326	2,418	2,585
<ul style="list-style-type: none"> Wastewater Customers 	1,121	1,154	1,288
<ul style="list-style-type: none"> Water Production – In million gallons 	256.90	241.16	225.9
<ul style="list-style-type: none"> Wastewater Treated-In million gallons 	93.20	87.26	63.0
<ul style="list-style-type: none"> Reclaimed Water –In million gallons 	28.44	14.47	30.5



FISCAL YEAR 2016-17 ADOPTED BUDGET

Section I

Supplemental Information

**NEW KENT COUNTY
FY2016-17 ADOPTED BUDGET
FULL-TIME FUNDED POSITION HISTORY**

Department	Positions					
	FY12	FY13	FY14	FY15	FY16	FY17
Administration	3	4	4	3	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	5	4
Commissioner of Revenue	7	7	7	8	8	8
Commonwealth's Attorney	3	3	3	3	3	3
Community Development	9	7	8	9	10	10
Comprehensive Services Act	1	1	2	2	2	2
County Attorney	*2	2	1	1	1	0
Economic Development	2	1	1	1	1	1
Financial Services	5	5	5	5	5	5
Fire-Rescue	*3	19	21	24	26	33
General Services	*4	11	10	10	10	11
Human Resources	2	2	2	2	2	2
Information Technologies	3	3	3	4	4	4
Parks & Recreation	3	3	4	4	4	4
Registrar	2	2	2	2	2	2
Sheriff	*5	41	46	46	47	48
Social Services	18	17	16	15	16	16
Treasurer	5	5	5	5	5	5
Victim Witness	1	1	1	1	1	1
Total - General Government	148	144	152	156	162	169
Enterprise Funded Positions:						
Public Utilities	18	18	18	18	18	18
Total Positions	166	162	170	174	180	187

Notes - For FY17:

- *1 - Clerk of Circuit Court - One position eliminated (former deputy clerk elected)
- *2 - Attorney position eliminated, now contracted
- *3 - Seven new Firefighter positions (three per adopted budget, four per June 29, 2016 BOS meeting)
- *4 - General Services - Part-time position converted to full-time Maintenance Technician
- *5 - Emergency Communications Officer position established FY16 in Dispatch

**NEW KENT COUNTY
FY 2016-17 ADOPTED BUDGET
PART-TIME POSITION HISTORY**

Department	Positions				
	FY13	FY14	FY15	FY16	FY17
Administration-Receptionist	2	2	2	2	2
Airport	4	3	3	2	2
Circuit Court Judge	1	1	1	1	0
Clerk of Circuit Court	2	3	3	0	0
Commonwealth's Attorney	2	2	3	3	3
Community Development	0	0	1	0	0
Extension Programs	1	1	1	1	1
Economic Development	4	5	5	4	3
Financial Services	1	1	1	1	1
Fire-Rescue	22	20	18	22	18
General Services	16	15	16	16	16
Parks & Recreation	18	18	18	16	16
Registrar	6	6	6	8	8
Sheriff	19	23	23	19	19
Social Services	1	1	2	3	3
Total - General Government	99	101	103	98	92
Enterprise Funded Positions:					
Public Utilities	0	0	0	0	0
Total Positions	99	101	103	98	92

This document does not reflect seasonal employees or poll workers

COUNTY OF NEW KENT
 FY 2016-17 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 - Contracted	-
		-
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 2016-17 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
		4.00
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	1.00
21070	Corporal - School Resource Officer	1.00
21070	Corporal - School Resource Officer	1.00
21070	Deputy	1.00

COUNTY OF NEW KENT
 FY 2016-17 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
		28.00
Sheriff - Courts		
21700	Captain	1.00
21700	Civil Process Lieutenant	1.00
21700	Civil Process Sergeant - Courts & Animal Control	0.50
21700	Civil Process Deputy	1.00
21700	Civil Process Deputy	1.00
21700	Civil Process Deputy	1.00
		5.50
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	Emergency Communications Officer	1.00
31400	Communications Officer	1.00
31400	Communications Officer	1.00
31400	Communications Officer	1.00
31400	Communications Officer	1.00
31400	Communications Officer	1.00
31400	Communications Officer	1.00
31400	Communications Officer	1.00

COUNTY OF NEW KENT
 FY 2016-17 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
32100	Administrative Assistant	1.00
32100	Billing Specialist	1.00
		33.00
Sheriff - Animal Control		
35010	Corporal	0.50
35010	Animal Control Officer	1.00
35010	Animal Control Officer	1.00
35010	Pound Attendant	1.00
		3.50
Refuse Collection		
42030	Equipment Maintenance	1.00
42030	Administrative Assistant	0.25
42030	Refuse Site Lead Attend.	1.00
42030	Maintenance Supervisor	0.50
		2.75
Buildings & Grounds		
43020	Director - Vacant	-
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	Grounds/Maintenance Technician	1.00
43020	Maintenance Supervisor	0.50
		8.25
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

COUNTY OF NEW KENT
 FY 2016-17 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
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
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		149.00
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	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

COUNTY OF NEW KENT
 FY 2016-17 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

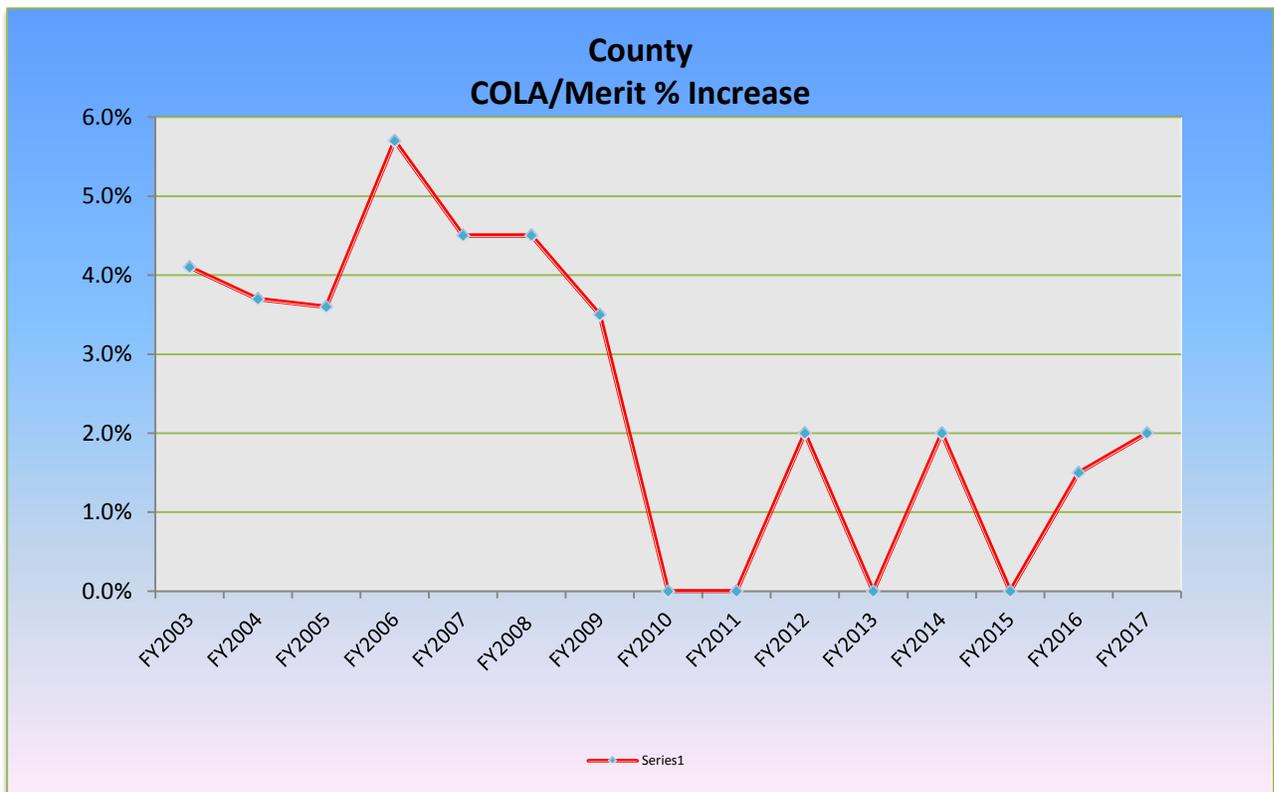
DEPT NO	Position	Allocation Percentage
8-12430	Administrative Assistant	1.00
Total		2.00
Virginia E-911 Wireless - Fund 009		
9-31350	Communications Officer - Fund 009 Grant	1.00
Total		1.00
County Airport - Fund 097		
Airport		
97-90000	Airport Manager	1.00
Total		1.00
Public Utilities - Fund 098		
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

COUNTY OF NEW KENT
 FY 2016-17 ADOPTED BUDGET
 PERSONNEL COMPLEMENT - FULL TIME POSITIONS

DEPT NO	Position	Allocation Percentage
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
Total - All Funds		187.00

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

Fiscal Year	Cost of Living (COLA) Increase	Merit Increase		Total COLA Merit
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%
FY2017	2.00%		Effective 12/1/16	2.00%



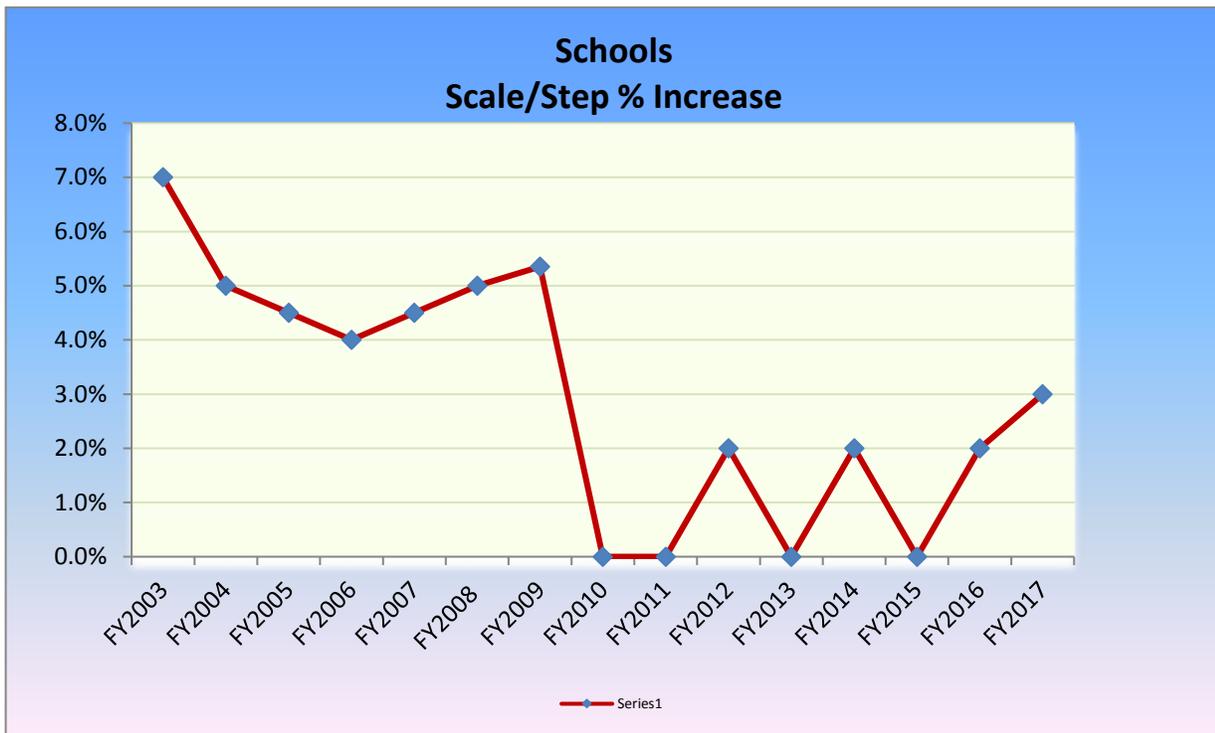
*1 - Employees received a 5% salary adjustment to offset a State requirement to pay the 5% VRS share. On average, this resulted in a net \$10 reduction in employee take home pay.

*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
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%
FY2017	3.00%	0.00%		3.00%

* 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 2016-17 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)	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
(1)	2015	25,641,948	4,069,547	561,042	244,896	459,686	1,156,375	6,066,134	120,775	38,320,403
(2)	2016	25,602,037	4,585,832	435,030	275,700	476,200	835,636	4,040,891	59,651	36,310,977
(2)	2017	27,362,804	4,682,684	460,495	270,400	467,700	984,160	4,052,640	65,800	38,346,683

(1) Actual & Audited General Fund Revenues

(2) Adopted Budget

**COUNTY OF NEW KENT
FY 2016-17 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)	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%
(1)	2015	66.9%	10.6%	1.5%	0.6%	1.2%	3.0%	15.8%	0.3%	100%
(2)	2016	70.5%	12.6%	1.2%	0.8%	1.3%	2.3%	11.1%	0.2%	100%
(2)	2016	71.4%	12.2%	1.2%	0.7%	1.2%	2.6%	10.6%	0.2%	100%

(1) Actual & Audited General Fund Revenues

(2) Adopted Budget

**COUNTY OF NEW KENT
FY2016-17 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
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	2,445,949,944	10,363,309	0.42%	514
2016	20,468	2,578,467,465	9,548,336	0.37%	467

(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
FY2016-17 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
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
*	2016	2017 (2)	2,578,467,465 (3)	196,331,952 (3)	128,928,446 (3)	2,903,727,863

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

(2) Denotes a Reassessment Year. The Latest Reassessment was January 1, 2016, for FY17 Budget 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 2016-17 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
2015	\$ 19,858,010	\$ 19,127,720	96.32%	\$ (11,446)	\$ 19,846,564	\$ 433,612	\$ 19,561,332	98.56%
2014	19,552,791	18,769,457	95.99%	(6,293)	19,546,498	556,816	19,326,273	98.87%
2013	18,281,426	17,694,332	96.79%	2,091	18,283,517	426,649	18,120,981	99.11%
2012	18,212,680	17,636,241	96.83%	28	18,212,708	471,317	18,107,558	99.42%
2011	18,024,674	17,412,481	96.60%	(1,280)	18,023,394	550,198	17,962,679	99.66%
2010	18,150,753	17,481,715	96.31%	(130,987)	18,019,766	496,324	17,978,039	99.77%
2009	17,544,380	16,928,858	96.49%	(20,740)	17,523,640	565,983	17,494,841	99.84%
2008	14,683,271	14,228,315	96.90%	(228)	14,683,043	442,304	14,670,619	99.92%
2007	13,684,954	13,233,449	96.70%	(2,665)	13,682,289	447,318	13,680,767	99.99%
2006	10,873,944	10,579,423	97.29%	41,551	10,915,495	335,166	10,914,589	99.99%
2005	9,769,591	9,543,630	97.69%	18,429	9,788,020	243,456	9,787,086	99.99%

Notes:

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

**COUNTY OF NEW KENT
FY2016-17 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>
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
* 2016	2017	0.83	3.75	1.50	0.75	0.83

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 2016-17 ADOPTED BUDGET
PRINCIPAL REAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO**

Taxpayer	2016			2007		
	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	1.14%	1	\$ 29,777,700	2.00%
City of Newport News	2	25,777,300	1.07%	2	23,697,142	1.59%
New Kent Farms LLC	3	23,994,100	1.00%	3	23,674,500	
Kinney Jonathan C Trustee	4	23,209,100	0.96%	6	7,397,500	0.50%
SPF Investments LLC	5	11,762,200	0.49%			
NKP LB5 LLC	6	10,985,400	0.46%	5	8,684,900	0.58%
Kentland Investments LLC	7	10,840,200	0.45%	7	7,424,300	0.50%
NKP LB4 LLC	8	9,724,100	0.40%			
AHS Cumberland Hospital LLC	9	7,721,400	0.32%	8	6,874,800	0.46%
Criss Cross Properties LLC	10	7,366,300	0.31%			
Bluegreen Properties of VA				4	9,707,200	0.65%
Tideland Title Agency, Inc.				9	6,313,200	0.42%
Wingspread Partners Invest LTD				10	6,231,500	0.42%
Total		<u>\$ 158,781,000</u>	<u>6.585%</u>		<u>\$ 129,782,742</u>	<u>8.712%</u>
Total Assessed Valuation of RE		<u>\$ 2,411,089,844</u>	<u>100.000%</u>		<u>\$ 1,489,772,315</u>	<u>100.000%</u>

Notes:

(1) Based on January 1, 2015 Real Estate Assessments Less AFD

(2) Based on January 1, 2006 Real Estate Assessments Less AFD

Updated 07-14-2016 MFA

**COUNTY OF NEW KENT
FY 2016-17 ADOPTED BUDGET
DEMOGRAPHIC AND ECONOMIC STATISTICS**

Year	Population (6)	Personal Income (in thousands) (1)	Per Capita Personal Income (1)	New Kent Unemployment Rate (2)	School Enrollment (3)
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	997,324	49,814	4.3	2,977
2015	20,286	N/A	N/A	4.3	3,027
2016	20,468	N/A	N/A	2.8	3,042

(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, include Pre-K)
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.



FISCAL YEAR 2016-17 ADOPTED BUDGET

Appendices

Fee Schedule

APPENDIX A FY17 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
Space Rental-Main Terminal Hanger, per month	\$200.00
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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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 FY17 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-transport 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 FY17 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 FY17 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 FY17 Adopted Fee Schedule

WATER USAGE 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 FY17 Adopted Fee Schedule

WATER AVAILABILITY FEES

Size of Meter	Water
5/8" and 3/4"	\$2,500.00
1"	\$3,900.00
1 1/2"	\$7,635.00
2"	\$13,360.00
3"	\$24,575.00
4"	\$42,325.00
6"	\$76,375.00
8"--10"	\$133,635.00

Fee Schedule

APPENDIX A FY17 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 FY17 Adopted Fee Schedule

SEWER USAGE 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 FY17 Adopted Fee Schedule

SEWER AVAILABILITY FEES

Size of Meter	Fee
5/8" and 3/4"	\$2,500.00
1" meter	\$3,900.00
1 1/2" meter	\$7,635.00
2" meter	\$13,360.00
3" meter	\$24,575.00
4" meter	\$42,325.00
6" meter	\$76,375.00
8"--10" meter	\$133,635.00

Fee Schedule

APPENDIX A FY17 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 FY17 Adopted Fee Schedule

REFUSE AND RECYCLING

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

Fee Schedule

APPENDIX A FY17 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 FY17 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 FY17 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

August 2008 – Revision 1

April 2013 – Revision 2

May 2014 – Revision 3

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

FINANCIAL POLICY GUIDELINES- *Continued*

County of New Kent, Virginia

July 2006 – Original Adoption Date

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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

July 2006 – Original Adoption Date

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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

July 2006 – Original Adoption Date

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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

August 2008 – Revision 1

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May 2014 – Revision 3

CAPITAL IMPROVEMENT BUDGET

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

FINANCIAL POLICY GUIDELINES - *Continued*

County of New Kent, Virginia

July 2006 – Original Adoption Date

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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

July 2006 – Original Adoption Date

August 2008 – Revision 1

April 2013 – Revision 2

May 2014 – Revision 3

RISK MANAGEMENT POLICIES

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

FINANCIAL POLICY GUIDELINES - *Continued*

County of New Kent, Virginia

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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

July 2006 – Original Adoption Date

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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*

County of New Kent, Virginia

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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

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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.

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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.

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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.

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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

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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.

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- 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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

APPENDIX C

Proprietary Fund: A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the County include the Water and Sewer Enterprise Funds.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation or subsequent spending.

Revenue: Funds that the government receives as income; includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds: Normally, revenue bonds are issued to construct assets that will support an enterprise fund operation, such as a water and sewer fund. Revenue generated from, in this example, the water and sewer operation is pledged to the repayment of the bonds.

Revenue Estimate: The amount of revenue expected to be provided by a specific revenue source for some future period, typically a fiscal year.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to benefit primarily those parties upon whom the levy is imposed.

Special Revenue Fund: The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Increment Financing (TIF) Bonds: Bonds secured by incremental tax revenues generated with a specified area expected to benefit from economic development. A TIF district is created, and a baseline tax level is defined. Any tax revenues above the baseline tax level generated within the district as the area undergoes revitalization are used to make debt service payments for TIF bonds issued to finance projects benefiting the area.

Unit Cost: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

VPSA: The Virginia Public School Authority, which was created by the General Assembly in 1962 for the purpose of supplementing the existing method of capital programs for public schools.

Yield: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.