

# MEMORANDUM

***From the Office of the Director of Financial Services***

TO: G. Cabell Lawton, IV, County Administrator

FROM: Mary F. Altemus  
Financial Services Director

DATE: March 5, 2010

SUBJECT: FY10 Budget to Actual Summary Report and Balance Sheet – January 2010

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Attached are the FY 2010 Budget to Actual Spreadsheet and Balance Sheet for January 2010.

Highlights are as follows:

**REVENUE:**

**General Fund:**

**Taxes** – Real Estate and Tangible Personal Property tax collections compared to budget and including delinquents for January 2010 were 101.41% and 106.27% respectively. Although taxes were due in December an additional \$93,909 has since been collected making the total collected over budget \$151,986. Real Estate collections were budgeted for FY10 (CY09) at a 93% collection rate due to the uncertain economy.

**Sales Taxes** – This revenue is accrued for two months. Collections increased slightly to 47.12% from 36.9% (January 10 vs. December 09). In January we received notification from the Department of Taxation that New Kent County must refund Chesterfield in the amount of \$151,475 in six equal monthly payments of \$25,246 starting in March. The Department of Taxation had been submitting taxes for Brewco to New Kent in error because the owner of the business lives in New Kent County. Because of conservative budgeting we should meet our FY10 budget of \$1 million.

**Permits and Fees** – Projections for Building Development, Planning, and Environmental fees continue to track behind the FY09 receipts. Revenues for permits and fees are down 27.7% from this time last year. The shortfall can be attributed mostly to the lower cost of infrastructure being built and fewer building permits being issued and the fact that commercial permit fees are being waived to encourage new businesses in New Kent. There should not be a problem in meeting FY10 budget projections as the estimated revenue was reduced from the FY09 budget.

**Recreation Fees** – Parks & Recreation fees collected are on target to exceed the budgeted estimate. It is suspected the economy plays a large roll in this increase due to the affordability of the activities provided by this department.

**Business License** – The taxes collected through January 2010 increased by 7.1% from the prior FY. However, the majority of this tax is not collected until February and March.

**Consumer Utility/E-911 Tax – State Collection** – As of January, this revenue source decreased by \$12,184 or 3.3% from FY09. There was a large credit issued in May 2009 by the Commonwealth to a group of providers that overpaid the Communications Taxes. Refund credits were taken beginning with the July 2009 distribution and ending with the October 2009 distribution. Current analysis of data indicates this revenue source should reach or exceed budget.

**Recordation Taxes** – This revenue source has increased by \$39,008 or 30.6% over January 2009. Current analysis of data indicates this revenue source should reach or exceed budget.

**Water and Sewer:**

Water and sewer services fees are projected to end the Fiscal Year above budget based on the first two quarters of billing. Residential connection fees have exceeded January 2009 collections by \$100,019 or 45.3%. Sewer residential connection fees for water & sewer will far exceed the FY10 revenue estimates due to the connection fees collected for the School and County facility projects which totaled \$361,642.

Irrigation Connection fees decreased from \$10,350 to \$3,000 or 71%. (January 09 vs. January 10) This is likely due to the more stringent irrigation system requirements.

**EXPENDITURES:**

Those departments showing 100% of their budget amount spent are donations that were under \$10,000 and the funds were distributed in a lump sum in the first quarter. Donations that were over \$10,000 have received three quarterly payments or 75% of their budgeted amounts.

The expenditures for the Human Services budget to date for CSA have come in substantially under budget. The amount shown as the expenditure also includes the encumbrance amounts for the entire year for existing clients.

At FY09 year-end New Kent County continued to be in a strong financial position. The uncertain economy still poses concerns for the remainder of FY10 and will be monitored on an on-going basis.

Please feel free to call me at 966-9694 if you have any questions.

**FY 2010 Budget to Actual  
For The Period Ending January 2010**

	Budget	Actual	Balance to Collect	Percentage Collected to Date
<b>REVENUES:</b>				
<b>General Fund</b>				
Real Property	17,040,303	17,281,097	(240,794)	101.41%
Public Service Corp.	540,000	598,962	(58,962)	110.92%
Personal Property	2,970,169	3,156,490	(186,321)	106.27%
Machinery and Tools	255	701	(446)	274.89%
Penalties/Interest	193,000	156,055	36,945	80.86%
Sales Tax	1,000,000	471,247	528,753	47.12%
Consumers Utility Taxes	820,000	356,345	463,655	43.46%
Business Licenses	637,500	31,773	605,727	4.98%
Previous Years' Business License	-	57	(57)	0.00%
Consumption Utility Tax	55,000	28,451	26,549	51.73%
Franchise License Tax	-	-	-	0.00%
Motor Vehicle Decals	465,000	448,060	16,940	96.36%
Bank Stock	18,500	-	18,500	0.00%
Recordation	240,000	166,658	73,342	69.44%
Admissions Tax	1,000	1,793	(793)	179.34%
Lodging Tax	10,000	7,293	2,707	72.93%
Meals/Restaurant Food Tax	-	-	-	0.00%
Animal Licenses	22,000	14,769	7,231	67.13%
Permits & Fees	402,277	208,460	193,817	51.82%
Fines	221,000	86,065	134,935	38.94%
Use of Money	390,000	270,557	119,443	69.37%
Use of Property	229,110	132,709	96,401	57.92%
Charge for Services	95,178	48,905	46,273	51.38%
CW Attorney Charges	650	196	454	30.21%
Circuit Court	55,066	13,351	41,715	24.25%
Fire and Rescue	168,499	203,322	(34,823)	120.67%
Animal Protection	3,200	1,360	1,840	42.50%
Parks & Recreation	810,200	484,993	325,207	59.86%
Planning & Community Dev.	3,000	2,310	690	77.00%
Environmental Mgt.	15,500	16,290	(790)	105.10%
Miscellaneous	31,942	60,111	(28,170)	188.19%
Recovered Costs	60,036	60,823	(787)	101.31%
Non-categorical Aid	2,248,971	1,747,835	501,136	77.72%
Comm Atty	232,185	115,510	116,675	49.75%
Sheriff	915,400	468,135	447,265	51.14%
Comm of Rev	105,400	51,713	53,687	49.06%
Treasurer	104,200	50,695	53,505	48.65%
Med Exam	-	-	-	0.00%
Registrar	42,650	-	42,650	0.00%
Clk of Cir Ct	213,824	118,548	95,276	55.44%
Other Categorical	132,848	72,080	60,768	54.26%
Plum Point Rehabilitation	230,257	-	230,257	0.00%
Federal Public Safety Funds	299,555	57,431	242,124	19.17%
2007 Ches. Bay Implem. Grant	5,000	3,435	1,565	68.71%
Federal Social Services Funds	-	-	-	0.00%
Justice Assistance Grants	2,726	-	2,726	0.00%
Insurance Recoveries	16,294	17,394	(1,100)	106.75%
Sales of Surplus Land, Vehicles, Equip	-	-	-	0.00%
Estimated Fund Balance Used	952,688	-	952,688	0.00%
Transfer from Capital Fund	-	-	-	0.00%
Transfers from Utility Fund	-	-	-	0.00%
Transfer from CSA/Human Services	-	-	-	0.00%
Trans from Meals Tx- P&R	-	-	-	0.00%
Trans from Meals Tx-Econ Dev	127,654	-	127,654	0.00%
<b>Total General Fund</b>	<b>32,128,037</b>	<b>27,011,978</b>	<b>5,116,058</b>	<b>84.08%</b>
<b>Social Services</b>				
Social Services	1,157,740	618,127	539,613	53.39%
<b>SCHOOL CAPT. RENOV.</b>				
School Capital Renovations	927,914	1,126	926,788	0.12%
<b>SSI</b>				
SSI Receipts	-	10,322	(10,322)	100.00%
<b>Special Welfare</b>				
Special Welfare	-	1,746	(1,746)	100.00%

**FY 2010 Budget to Actual  
For The Period Ending January 2010**

	Budget	Actual	Balance to Collect	Percentage Collected to Date
<b>Grants Fund</b>				
Grants	141,673	95,809	45,864	67.63%
<b>Capital Projects</b>				
Capital Improvements	6,811,493	105,872	6,705,621	1.55%
<b>Human Services</b>				
Human Services	2,594,380	506,596	2,087,784	19.53%
<b>E-911 WIRELESS</b>				
E-911	190,000	15,186	174,814	7.99%
<b>E-911</b>				
E-911	-	-	-	0.00%
<b>Schools</b>				
Use of property	5,000	1,879	3,121	37.59%
Local	73,000	20,961	52,039	28.71%
Misc.	13,000	68,270	(55,270)	525.15%
State	14,113,896	6,890,483	7,223,413	48.82%
Recovered Revenue	5,000	14,847	(9,847)	296.94%
Federal	1,341,109	45,086	1,296,023	3.36%
Insurance Recoveries	-	-	-	0.00%
Transfer from School Capital	-	-	-	0.00%
Transfer from GF	10,066,015	4,526,153	5,539,862	44.96%
<b>Total Schools</b>	25,617,020	11,567,678	14,049,342	45.16%
<b>Litter Control</b>				
State	5,125	5,125	-	100.00%
Transfer from GF	-	-	-	0.00%
Estimated Fund Balance	-	-	-	0.00%
	5,125	5,125	-	100.00%
<b>Meals Tax</b>	661,345	267,866	393,479	40.50%
<b>Debt Service</b>	6,032,783	5,164,676	868,107	85.61%
<b>Airport</b>				
Local	-	-	-	0.00%
Fuel/Oil Sales	66,500	40,760	25,740	61.29%
Hangar Rental	72,960	48,897	24,063	67.02%
Electric Service Reimbursement	-	-	-	0.00%
Insurance Recoveries	-	-	-	0.00%
Maint. Hangar Fee	-	50	(50)	100.00%
Airport Access Fees	600	1,090	(490)	181.67%
Fly-In Gifts and Donations	1,000	-	1,000	0.00%
FBO Rent	-	1,320	(1,320)	100.00%
State	100,751	1,200	99,551	1.19%
Federal	134,325	-	134,325	0.00%
Interest from Investments	-	-	-	0.00%
Faa-Update Master Plan	-	-	-	0.00%
Transfer from General/Capital Fund	120,805	-	120,805	0.00%
<b>Total Airport</b>	496,941	93,316	403,625	18.78%
<b>Water &amp; Sewer</b>				
Interest on Investments	7,000	143	6,857	2.04%
From Fund Balance	21,942,458	-	21,942,458	0.00%
Dividend Income-CDA Funds	-	14,404	(14,404)	100.00%
Interest Income- CDA Funds	180,000	-	180,000	0.00%
Water & Sewer Service Fees	1,508,200	662,048	846,152	43.90%
RT. 33-Water/Sewer Ser. Jail	567,755	94,991	472,764	16.73%
Chickahominy Wastewater	585,000	303,088	281,912	51.81%
Connection Fees:				
Residential	286,600	320,792	(34,192)	111.93%
Irrigation Connection Fees	20,000	3,000	17,000	15.00%
Sewer Connection Fees	414,480	544,584	(130,104)	131.39%
Sewer Availability Fee	162,480	131,696	30,784	81.05%
FONK Construction Fees	5,000	-	5,000	0.00%
Miscellaneous Revenue	10,750	7,907	2,843	73.55%
Proceeds from Indebtedness	12,352,676	74,931	12,277,745	0.61%
VDH Drinking Water Plan Grt	25,000	80,750	(55,750)	323.00%
Insurance Recoveries	5,500	5,500	-	100.00%
Transfer from General Fund	-	-	-	0.00%
Transfer from BB Fund 198	-	-	-	0.00%
Estimated Fund Balance Used	834,605	-	834,605	0.00%
<b>Total Water/Sewer</b>	38,907,504	2,243,835	36,663,669	5.77%

**FY 2010 Budget to Actual  
For The Period Ending January 2010**

	Budget	Actual	Balance to Collect	Percentage Collected to Date
<b>Bottoms Bridge Service District</b>				
Ad Valorem/Service Districts	90,200	90,291	(91)	100.10%
Penalty/Interest	300	1,313	(1,013)	0.00%
Connection User Fees	416,640	35,775	380,865	8.59%
BB SD Revenues	5,000	-	5,000	0.00%
Developer Reimbursement	-	-	-	0.00%
Proceeds - VRA Loan	-	-	-	0.00%
Carryforward VRA Loan Proceeds	-	-	-	0.00%
Transfer from Fund 98	610,220	754,557	(144,337)	123.65%
<b>Estimated Fund Balance Used</b>	-	-	-	0.00%
<b>Total Water/Sewer</b>	<b>1,122,360</b>	<b>881,936</b>	<b>240,424</b>	<b>78.58%</b>
<b>Asset Forfeiture</b>				
Asset Forfeiture	8,500	330	8,170	0.00%
<b>CAFETERIA</b>				
School Food Sales	650,000	284,606	365,394	43.79%
Rebates and Refunds	-	-	-	100.00%
State	13,354	12,082	1,272	90.47%
Head Start	-	3,121	(3,121)	100.00%
Interest on Investments	-	2,668	(2,668)	100.00%
Recovered Costs	-	-	-	0.00%
Federal	150,000	64,830	85,170	43.22%
<b>Total Cafeteria</b>	<b>813,354</b>	<b>367,307</b>	<b>446,047</b>	<b>45.16%</b>
<b>COMPUTER REPLACEMENT</b>				
Transfer from GF	36,772	-	36,772	0.00%
Transfer from Capital	102,800	102,800	-	100.00%
<b>Total Computer Replacement</b>	<b>139,572</b>	<b>102,800</b>	<b>36,772</b>	<b>73.65%</b>
<b>TOTAL REVENUE</b>	<b>117,755,741</b>	<b>49,061,633</b>	<b>68,694,108</b>	<b>41.66%</b>

<b>EXPENDITURES:</b>				
<b>General Fund</b>	Budget	Actual	Balance to Spend	Percentage Spent to Date
BOS	104,024	58,414	45,610	56.15%
Clerk of Board	415,229	183,350	231,879	44.16%
Legal Services	312,845	170,492	142,353	54.50%
Human Resources	161,181	85,610	75,571	53.11%
C.O.R.	455,726	250,695	205,031	55.01%
Assessor	-	332	(332)	100.00%
Treasurer	357,898	224,693	133,205	62.78%
Financial Services	447,233	286,752	160,481	64.12%
Information Technologies	333,899	172,531	161,368	51.67%
Purchasing	215,059	92,238	122,821	42.89%
Equalization Board	23,660	-	23,660	0.00%
Electoral Board	7,529	2,160	5,369	28.69%
Registrar	165,900	95,743	70,157	57.71%
Circuit Court Judge	79,136	45,828	33,308	57.91%
General District Court	9,345	8,762	583	93.76%
Magistrates	2,732	444	2,288	16.26%
Juvenile Court	6,050	3,965	2,085	65.53%
Clerk of Circuit Court	333,962	199,642	134,320	59.78%
Sheriff	1,964,644	1,115,748	848,896	56.79%
Confinement of Prisoners	476,180	211,276	264,904	44.37%
Sheriff Courts	497,296	253,796	243,500	51.04%
High School SRO	59,684	35,318	24,366	59.17%
Middle School SRO	58,943	32,361	26,582	54.90%
Victim/Witness	44,587	24,968	19,619	56.00%
Commonwealth Attorney	315,229	195,316	119,913	61.96%
Building Inspections	338,944	188,766	150,178	55.69%
E911	635,833	397,803	238,030	62.56%
Rescue Squad	84,923	62,305	22,618	73.37%
Forest Fire Service	8,449	7,178	1,271	84.96%
Fire & Emergency Management	1,783,291	1,340,342	442,949	75.16%
Community Criminal Justice Board	8,725	8,725	-	100.00%
Court Service Unit	162,293	59,511	102,782	36.67%
Animal Control	239,376	123,639	115,737	51.65%
Emergency Services	-	-	-	0.00%
Building Appeals Board	-	-	-	0.00%
Refuse Collection	998,286	534,066	464,220	53.50%
Buildings & Grounds	891,251	436,593	454,658	48.99%

**FY 2010 Budget to Actual  
For The Period Ending January 2010**

	Budget	Actual	Balance to Spend	Percentage Spent to Date
Health Dept	164,893	130,602	34,291	79.20%
Mental Health	97,645	73,234	24,411	75.00%
Welfare Board	-	-	-	0.00%
Agency on Aging	4,083	4,083	-	100.00%
Meals on Wheels	3,500	3,500	-	100.00%
Transportation of Elderly	-	-	-	0.00%
Central VA Legal Aid Society	-	-	-	0.00%
Soc Serv Agency Donations	86,302	67,532	18,771	78.25%
Community College	3,524	3,524	-	100.00%
P&R Administration	237,716	141,626	96,090	59.58%
Recreation Programs	262,511	146,012	116,499	55.62%
Theme Park Ticket Sales	12,000	7,111	4,889	59.25%
350th Celebration	-	-	-	0.00%
Jamestown 2007 Celebration	-	-	-	0.00%
Fine Arts Center	9,000	9,000	-	100.00%
Library	184,530	138,398	46,133	75.00%
Community Development	172,989	93,781	79,208	54.21%
Planning	315,536	161,685	153,851	51.24%
Economic Development	261,313	138,314	122,999	52.93%
Planning Commission	35,783	25,244	10,539	70.55%
Zoning	2,865	697	2,168	24.32%
Wetlands	4,215	1,635	2,580	38.80%
Agricultural & Forestal	4,975	1,243	3,732	24.99%
Historic Commission	15,985	79	15,906	0.49%
Drywell Replacement Grant	-	-	-	0.00%
Plum Point Rehab Grant	346,851	19,996	326,855	5.77%
Environmental	237,757	122,726	115,031	51.62%
Soil & Water Conservation	13,525	10,144	3,381	75.00%
Extension Service	60,162	27,658	32,504	45.97%
Debt Service	-	-	-	0.00%
Contingency	1,044,367	-	1,044,367	0.00%
Refunds	-	-	-	0.00%
Receptionist	26,078	12,950	13,128	49.66%
Unemployment	1,408	3,249	(1,841)	230.79%
Transfers	16,519,181	9,930,572	6,588,610	60.12%
<b>Total General Fund</b>	<b>32,128,037</b>	<b>18,183,956</b>	<b>13,944,080</b>	<b>56.60%</b>
<b>Social Services</b>				
Social Services	1,157,740	609,688	548,052	52.66%
<b>SCHOOL CAPT. RENOV.</b>				
School Capital Renovations	927,914	602,949	324,965	0.00%
<b>SSI</b>				
SSI Receipts	-	16,091	(16,091)	0.00%
<b>Special Welfare</b>				
Special Welfare	-	2,109	(2,109)	0.00%
<b>Grants Fund</b>				
LLEBG Equipment	-	-	-	0.00%
Smart, Safe & Sober	42,351	9,867	32,484	23.30%
Va Sheriffs Assoc. Grant	2,580	2,844	(265)	110.26%
EPA-NFWF Grt Chick River Watershd	80,000	-	80,000	0.00%
Bike Safety	-	-	-	0.00%
V-Stop	-	-	-	0.00%
Animal Control Salaries	-	-	-	0.00%
Dept. of Criminal Justice Grants	16,742	16,742	-	100.00%
DCJS - Special Grant - Equipment	-	-	-	0.00%
	141,673	29,454	112,219	20.79%
<b>Capital Projects</b>				
Capital Projects	4,564,087	1,616,291	2,947,797	35.41%
Cash Capital Outlay	69,334	19,000	50,334	27.40%
Schools Capital Projects	877,994	370,116	507,878	42.15%
Vehicles	248,776	232,516	16,260	93.46%
Transfers	335,300	335,300	-	100.00%
RE Reserve - Capital Projects	716,001	-	716,001	0.00%
	6,811,493	2,573,222	4,238,271	37.78%

**FY 2010 Budget to Actual  
For The Period Ending January 2010**

	Budget	Actual	Balance to Spend	Percentage Spent to Date
<b>Human Services</b>				
Administration	122,211	74,873	47,338	61.27%
Mandated	2,395,419	964,091	1,431,328	40.25%
Non-mandated	10,000	-	10,000	0.00%
Medicaid- Local Share	60,000	16,105	43,895	26.84%
VJCCCA	6,750	6,750	-	100.00%
Transfers	-	-	-	0.00%
Comprehensive Mentoring	-	-	-	0.00%
	2,594,380	1,061,818	1,532,562	40.93%
<b>E-911 WIRELESS</b>				
E-911 WIRELESS	190,000	40,032	149,968	21.07%
<b>E-911</b>				
E-911	-	-	-	0.00%
<b>Schools</b>				
Schools	25,617,020	11,567,678	14,049,342	45.16%
<b>Litter Control</b>				
Litter Control	5,125	53	5,072	1.04%
<b>Meals Tax</b>				
	661,345	-	661,345	0.00%
<b>Debt Service</b>				
	6,032,783	6,031,234	1,549	99.97%
<b>Airport</b>				
Airport	496,941	130,589	366,353	26.28%
<b>Water &amp; Sewer</b>				
Utility Administration	539,754	270,860	268,894	50.18%
Utility Fund	662,354	268,417	393,937	40.52%
Bottom's Bridge Water	30,864	7,474	23,390	24.22%
PL Water	147,803	65,724	82,079	44.47%
PL Sewer	453,443	195,839	257,604	43.19%
Chickahominy Wastewater	806,576	379,251	427,325	47.02%
Bottom's Bridge Sewer	43,924	6,434	37,490	14.65%
BB - Legal Services	-	-	-	0.00%
Bottom's Bridge Service District	-	-	-	0.00%
VDH Drinking Water	25,000	24,978	22	99.91%
Water/Sewer Capital Projects	849,001	602,014	246,986	70.91%
Capital Project - Parham Phase II	261,115	261,115	-	100.00%
Capital Project - CH Utilities	-	8,905	(8,905)	100.00%
Capital Project - Parham Forcemain	7,176,357	4,068,276	3,108,081	56.69%
Capital Project - WWTP Expansion	27,151,093	23,880,221	3,270,872	87.95%
Debt Service	150,000	-	150,000	0.00%
Transfer to Fund 198	610,220	754,557	(144,337)	123.65%
	38,907,504	30,794,067	8,113,437	79.15%
<b>Bottoms Bridge Service District</b>				
Elevated Tank	-	-	-	0.00%
Trunk Force Main I & II	-	-	-	0.00%
Bottom's Bridge Utilities	-	-	-	0.00%
Chickahominy WWTP Mod	-	-	-	0.00%
Bottom's Bridge Sewer District	-	-	-	0.00%
Financial Reserve	-	-	-	0.00%
Wells/Scada	-	-	-	0.00%
Debt Service	1,122,360	758,648	363,712	67.59%
Transfer to Fund 98	-	-	-	0.00%
Bottoms Bridge Service District	1,122,360	758,648	363,712	67.59%
<b>Asset Forfeiture</b>				
Asset Forfeiture	8,500	8,500	-	0.00%
<b>Cafeteria</b>				
Cafeteria	813,354	322,587	490,767	39.66%
<b>Computer Replacement</b>				
Computer Replacement	139,572	37,541	102,031	26.90%
<b>TOTAL EXPENDITURE</b>	<b>117,755,741</b>	<b>72,770,216</b>	<b>44,985,525</b>	<b>61.80%</b>

**FY 2010 Budget to Actual  
For The Period Ending January 2010  
EXPENDITURES BY FUND**

	<u>Budget</u>	<u>Actual</u>	<u>Balance to Spend</u>	<u>Percentage Spent to Date</u>
General Fund	32,128,037	18,183,956	13,944,080	56.60%
Social Services	1,157,740	609,688	548,052	52.66%
School Capital Renovations	927,914	602,949	324,965	0.00%
SSI	-	16,091	(16,091)	0.00%
Special Welfare	-	2,109	(2,109)	0.00%
Grants	141,673	29,454	112,219	20.79%
Capital Improvements	6,811,493	2,573,222	4,238,271	37.78%
Human Services	2,594,380	1,061,818	1,532,562	40.93%
E-911 WIRELESS	190,000	40,032	149,968	21.07%
E-911	-	-	-	0.00%
Schools	25,617,020	11,567,678	14,049,342	45.16%
Litter	5,125	53	5,072	1.04%
Meals Tax	661,345	-	661,345	0.00%
Debt Service	6,032,783	6,031,234	1,549	99.97%
Airport	496,941	130,589	366,353	26.28%
Water/Sewer	38,907,504	30,794,067	8,113,437	79.15%
Bottoms Bridge Sewer District	1,122,360	758,648	363,712	67.59%
Asset Forfeiture	8,500	8,500	-	0.00%
Cafeteria	813,354	322,587	490,767	39.66%
Computer Replacement	139,572	37,541	102,031	26.90%
<b>TOTAL EXPENDITURE</b>	<b><u>117,755,741</u></b>	<b><u>72,770,216</u></b>	<b><u>44,985,525</u></b>	<b>61.80%</b>