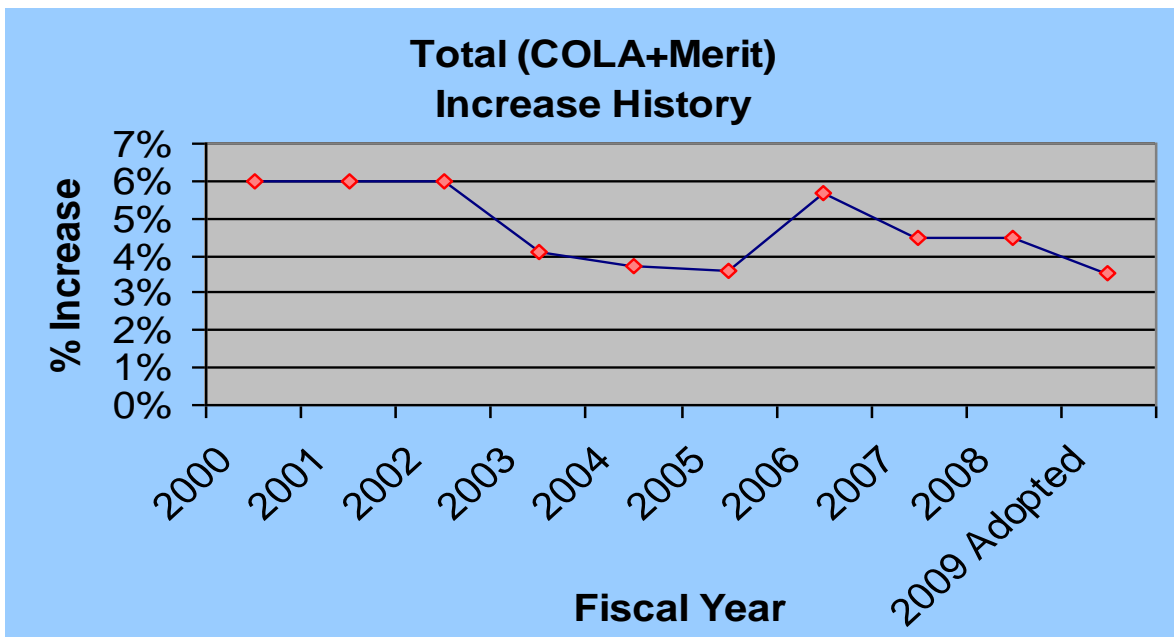


## County Cost of Living (COLA) and Merit Increase History

|                       | Cost of Living (COLA)<br>Increases | Merit<br>Increases                        | Total |
|-----------------------|------------------------------------|---|-------|
| <b>FY2000</b>         | 3.00%                              | 3.00% 2 Steps                             | 6.00% |
| <b>FY2001</b>         | 3.00%                              | 3.00% 2 Steps                             | 6.00% |
| <b>FY2002</b>         | 3.00%                              | 3.00% 2 Steps                             | 6.00% |
| <b>FY2003</b>         | 2.60%                              | 1.50% 1 Step                              | 4.10% |
| <b>FY2004</b>         | 2.20%                              | 1.50% 1 Step                              | 3.70% |
| <b>FY2005</b>         | 2.10%                              | 1.50% 1 Step                              | 3.60% |
| <b>FY2006</b>         | 2.70%                              | 3.00% 2 Steps                             | 5.70% |
| <b>FY2007</b>         | 3.00%                              | 1.50% 1 Step                              | 4.50% |
| <b>FY2008</b>         | 2.50%                              | 2.00% Average Based on Performance        | 4.50% |
| <b>FY2009 Adopted</b> | 2.50%                              | 1.00% <b>Average Based on Performance</b> | 3.50% |



# New Kent County Salary Schedule 2008-2009

(Based on 2.5% scale adjustment)

| Grade | Minimum 2080 |         | Midpoint 2080 |         | Maximum 2080 |         |
|-------|--------------|---------|---------------|---------|--------------|---------|
|       | Hours        | Hourly  | Hours         | Hourly  | Hours        | Hourly  |
| 1     | \$13,259.00  | \$6.37  | \$15,160.00   | \$7.29  | \$17,593.00  | \$8.46  |
| 2     | \$13,922.00  | \$6.69  | \$15,918.00   | \$7.65  | \$18,473.00  | \$8.88  |
| 3     | \$14,618.00  | \$7.03  | \$16,714.00   | \$8.04  | \$19,396.00  | \$9.33  |
| 4     | \$15,349.00  | \$7.38  | \$17,550.00   | \$8.44  | \$20,367.00  | \$9.79  |
| 5     | \$16,116.00  | \$7.75  | \$18,426.00   | \$8.86  | \$21,384.00  | \$10.28 |
| 6     | \$16,922.00  | \$8.14  | \$19,349.00   | \$9.30  | \$22,455.00  | \$10.80 |
| 7     | \$17,768.00  | \$8.54  | \$20,317.00   | \$9.77  | \$23,577.00  | \$11.34 |
| 8     | \$18,656.00  | \$8.97  | \$21,331.00   | \$10.26 | \$24,757.00  | \$11.90 |
| 9     | \$19,589.00  | \$9.42  | \$22,398.00   | \$10.77 | \$25,993.00  | \$12.50 |
| 10    | \$20,568.00  | \$9.89  | \$23,517.00   | \$11.31 | \$27,292.00  | \$13.12 |
| 11    | \$21,596.00  | \$10.38 | \$24,694.00   | \$11.87 | \$28,658.00  | \$13.78 |
| 12    | \$22,676.00  | \$10.90 | \$25,926.00   | \$12.46 | \$30,090.00  | \$14.47 |
| 13    | \$23,810.00  | \$11.45 | \$27,224.00   | \$13.09 | \$31,594.00  | \$15.19 |
| 14    | \$25,001.00  | \$12.02 | \$28,585.00   | \$13.74 | \$33,174.00  | \$15.95 |
| 15    | \$26,251.00  | \$12.62 | \$30,017.00   | \$14.43 | \$34,836.00  | \$16.75 |
| 16    | \$27,564.00  | \$13.25 | \$31,516.00   | \$15.15 | \$36,577.00  | \$17.59 |
| 17    | \$28,942.00  | \$13.91 | \$33,093.00   | \$15.91 | \$38,406.00  | \$18.46 |
| 18    | \$30,389.00  | \$14.61 | \$34,748.00   | \$16.71 | \$40,325.00  | \$19.39 |
| 19    | \$31,908.00  | \$15.34 | \$36,483.00   | \$17.54 | \$42,339.00  | \$20.36 |
| 20    | \$33,503.00  | \$16.11 | \$38,308.00   | \$18.42 | \$44,458.00  | \$21.37 |
| 21    | \$35,178.00  | \$16.91 | \$40,223.00   | \$19.34 | \$46,681.00  | \$22.44 |
| 22    | \$36,937.00  | \$17.76 | \$42,233.00   | \$20.30 | \$49,012.00  | \$23.56 |
| 23    | \$38,784.00  | \$18.65 | \$44,344.00   | \$21.32 | \$51,463.00  | \$24.74 |
| 24    | \$40,723.00  | \$19.58 | \$46,562.00   | \$22.39 | \$54,037.00  | \$25.98 |
| 25    | \$42,759.00  | \$20.56 | \$48,891.00   | \$23.51 | \$56,740.00  | \$27.28 |
| 26    | \$44,897.00  | \$21.59 | \$51,335.00   | \$24.68 | \$59,576.00  | \$28.64 |
| 27    | \$47,142.00  | \$22.66 | \$53,903.00   | \$25.91 | \$62,556.00  | \$30.08 |
| 28    | \$49,499.00  | \$23.80 | \$56,596.00   | \$27.21 | \$65,683.00  | \$31.58 |
| 29    | \$51,974.00  | \$24.99 | \$59,425.00   | \$28.57 | \$68,964.00  | \$33.16 |
| 30    | \$54,573.00  | \$26.24 | \$62,399.00   | \$30.00 | \$72,415.00  | \$34.81 |
| 31    | \$57,302.00  | \$27.55 | \$65,519.00   | \$31.50 | \$76,040.00  | \$36.56 |
| 32    | \$60,167.00  | \$28.93 | \$68,796.00   | \$33.08 | \$79,839.00  | \$38.38 |
| 33    | \$63,175.00  | \$30.37 | \$72,235.00   | \$34.73 | \$83,833.00  | \$40.30 |
| 34    | \$66,334.00  | \$31.89 | \$75,845.00   | \$36.46 | \$88,024.00  | \$42.32 |
| 35    | \$69,651.00  | \$33.49 | \$79,637.00   | \$38.29 | \$92,423.00  | \$44.43 |
| 36    | \$73,134.00  | \$35.16 | \$83,621.00   | \$40.20 | \$97,045.00  | \$46.66 |
| 37    | \$76,791.00  | \$36.92 | \$87,803.00   | \$42.21 | \$101,900.00 | \$48.99 |
| 38    | \$80,631.00  | \$38.76 | \$92,192.00   | \$44.32 | \$106,994.00 | \$51.44 |
| 39    | \$84,663.00  | \$40.70 | \$96,803.00   | \$46.54 | \$112,344.00 | \$54.01 |
| 40    | \$88,896.00  | \$42.74 | \$101,641.00  | \$48.87 | \$117,957.00 | \$56.71 |

**New Kent County  
Schedule of Long-Term Debt FY09**

| Type of Obligation                           | Type of Project Financed  | Date Issued | Interest Rate | Loan Term | Bond Amount | Construction Fund | Last Payment Due | FY09 Principal Due | FY09 Interest Due | FY09 Total Debt Payment | Outstanding Balance at 06-30-2009 |
|--|---|-------------|---------------|-----------|-------------|-------------------|------------------|--------------------|-------------------|-------------------------|-----------------------------------|
| IDA (Revenue) 1997C                          | Refunding Series 1991/1993 Co. Courts Facilities                      | Dec-97      | 5.65%         | 15        | 2,290,000   |                   | 1/15/2012        | -                  | -                 | -                       | -                                 |
| IDA (Revenue)                                | Refunding Series Replaces IDA Revenue 1997 C                          | Jun-08      | 3.44%         | 5         | 797,897     |                   | 6/30/2012        | 276,213.60         | 20,052.03         | 296,265.63              | 330,795.90                        |
| 2007   | Human Services Building   | Oct-07      | 3.98%         | 20        | 2,800,000   |                   | 2/1/2027         | 73,841.00          | 141,157.33        | 214,998.33              | 2,726,159.00                      |
| IDA  | High School, School Buses, Athletic Complex                           | Dec-95      | 7.12%         | 15        | 715,326     |                   | 5/10/2010        | -                  | -                 | -                       | -                                 |
| IDA  | Refunding Series Replaces IDA Revenue 1995 abd 1997C (School Portion) | Apr-08      |               | 15        | 154,210     |                   |                  | 76,504.03          | 3,875.47          | 80,379.50               | 77,705.93                         |
| VPSA (1993)                                  | High School Bonds   | Jun-94      | 7.10%-7.50%   | 20        | 3,925,000   |                   | 12/15/2008       | 100,000.00         | 4,300.00          | 104,300.00              | -                                 |
| VPSA (1995)                                  | Primary School Bonds  | Nov-94      | 6.60%         | 20        | 1,603,206   |                   | 7/15/2014        | 84,604.00          | 39,676.04         | 124,280.04              | 565,196.00                        |
| VPSA (2007)                                  | School Bonds  | Nov-07      | 5.10%         | 20        | 6,919,103   |                   | 7/15/2027        | 320,523.00         | 407,203.07        | 727,726.07              | 6,598,980.00                      |
| Literary                                     | High School Loan  | Dec-90      |               | 20        | 2,000,000   |                   | 2/1/2009         | 100,000.00         | 3,000.00          | 103,000.00              | -                                 |
| G.O. Bond - School                           | VRS Refunding   | Sep-99      | 7.15%         | 16        | 440,000     |                   | 7/1/2015         | 26,727.11          | 19,712.59         | 46,439.70               | 248,973.44                        |
| 2005 (BB&T)                                  | School Bus Garage   | Aug-05      | 3.76-3.86%    | 14        | 2,300,000   | 2,279,966         | 2/1/2020         | 137,615.81         | 76,687.02         | 214,302.83              | 1,901,932.39                      |
| VPSA School Bond, Series 2006                | Elementary School   | Nov-07      |               | 20        | 7,500,000   |                   | 7/15/2026        | 338,106.00         | 314,393.65        | 652,499.65              | 6,467,813.00                      |
| VPSA Subsidy Loan Nov. 2005                  | Primary School  | Nov-06      | 4.41-4.25%    | 20        | 2,412,201   | 2,546,033         | 7/15/2025        | 114,944.00         | 105,759.75        | 220,703.75              | 2,070,841.00                      |
| EDA, Lease Rev Bond, Series 2006             | High School, Sheriff's Annex, Elem Sch High School                    | Sep-07      | 4.48-4.15%    | 23        | 49,725,000  | 50,564,395        | 2/1/2029         | -                  | 1,945,825.28      | 1,945,825.28            | 41,356,409.00                     |
|  | Elementary School   |             |               |           |             |                   |                  | -                  | 160,244.44        | 160,244.44              | 3,405,821.92                      |
|  | Sheriff's Annex   |             |               |           |             |                   |                  | -                  | 151,087.62        | 151,087.62              | 3,211,203.52                      |
|  | Courthouse Project  |             |               |           |             |                   |                  | -                  | 82,411.42         | 82,411.42               | 1,751,565.56                      |
| EDA Bonds, Series 2008                       | School Roof Projects  | Jun-08      | 3.44%         | 15        | 1,439,021   | 0                 | 6/30/2023        | 87,372.48          | 36,264.19         | 123,636.67              | 1,439,020.61                      |
| <b>Total Debt Service Payments FY2009</b>    |   |             |               |           |             |                   |                  |                    |                   | <b>5,248,100.93</b>     |                                   |
| VRA Pooled Financing, 2004B                  | Utility System  | Nov-04      | 4.53-4.55%    | 30        | 17,675,000  | 16,621,040        | 10/1/2034        | 370,000.00         | 743,206.26        | 1,113,206.26            | 16,940,000.00                     |
|  | New Kent Airport  | Mar-07      | 4.95%         |           | 140,000     |                   | 9/1/2017         | 6,267.80           | 3,542.00          | 9,809.80                | 133,732.20                        |
| Capitalized Interest                         |   |             |               |           |             |                   | 912,116          | 2,112,718.83       | 4,258,398.16      |                         |                                   |
| <b>Total All Debt Service Due For FY2009</b> |   |             |               |           |             |                   |                  |                    |                   | <b>6,371,116.99</b>     |                                   |

## Surrounding Counties' Tax Rates

| County/City      | Updated FY09<br>Proposed RE Rate | 1 Cent on<br>RE Rate | Total<br>Revenue Generated | Frequency of<br>Assessments | Last<br>Re-assessment |
|------------------|----------------------------------|----------------------|----------------------------|-----------------------------|-----------------------|
| Middlesex        | \$0.35                           | 250,000              | 8,750,000                  | Every 4 Years               | 2008                  |
| King & Queen     | \$0.48                           | 75,000               | 3,600,000                  | Every 4 Years               | 2006                  |
| Caroline         | \$0.53                           | 310,000              | 16,430,000                 | Every 4 Years               | 2005                  |
| Goochland        | \$0.53                           | 425,000              | 22,525,000                 | Every 2 Years               | 2007                  |
| Matthews         | \$0.56                           | 127,500              | 7,140,000                  | Every 6 Years               | 2004                  |
| Gloucester       | \$0.61                           | 380,000              | 23,180,000                 | Every 2 Years               | 2006                  |
| York             | \$0.66                           | 890,000              | 58,517,500                 | Every 2 Years               | 2007                  |
| Powhatan         | \$0.71                           | 350,580              | 24,891,180                 | Every 2 Years               | 2006                  |
| <b>New Kent</b>  | <b>\$0.73</b>                    | <b>232,500</b>       | <b>16,972,500</b>          | <b>Every 4</b>              | <b>2008</b>           |
|                  | <b>(0.67 Equalized Rate)</b>     |                      |                            | <b>Years/Going to</b>       |                       |
|                  |                                  |                      |                            | <b>Every 2 Years</b>        |                       |
| James City       | \$0.77                           | 1,100,000            | 84,700,000                 | Annually                    | 2007                  |
| Prince George    | \$0.80                           | 250,000              | 20,000,000                 | Annually                    | 2008                  |
| Hanover          | \$0.81                           | 1,200,000            | 97,200,000                 | Annually                    | 2007                  |
| Poquoson         | \$0.81                           | 170,000              | 13,770,000                 | Annually                    | 2006                  |
| King William     | \$0.81                           | 282,000              | 22,842,000                 | Every 2 Years               | 2008                  |
|                  | <b>(0.69 Equalized Rate)</b>     |                      |                            |                             |                       |
| Charles City     | \$0.82                           | 58,000               | 4,756,000                  | Every 4 Years               | 2005                  |
| Henrico          | \$0.87                           | 3,340,000            | 290,580,000                | Annually                    | 2007                  |
| Chesterfield     | \$0.95                           | 3,250,000            | 308,750,000                | Annually                    | 2007                  |
| Colonial Heights | \$1.10                           | 180,000              | 19,800,000                 | Every 2 Years               | 2008                  |

## **FY09 ADOPTED BUDGET SUMMARY**

### **BUDGET CHALLENGES**

|                                   |   |                    |
|-----------------------------------|---|--------------------|
| Debt Service (GF Impact)          | 28.7% Increase  | 965,279            |
| Local School Funds                | 8.6% Increase   | 834,000            |
| New Positions                     | 5 Full-Time (1 Starting 1/1/08),<br>1 Part-Time , & 1 Part-Time to<br>Full-Time<br>(net of off-setting revenue) | 163,802            |
| Upgrades                          | 8 – Various Positions   | 56,333             |
| Contingency                       | 43.6% Increase<br>(Board of Equalization Process)   | 176,785            |
| Gasoline (GF Impact)              | 20.4% Increase  | 41,485             |
| Liability Insurance (GF Impact)   | 25.5% Increase<br>(Increase in Square Footage)  | 25,937             |
| Local Share of CSA/Human Services | 21.9% Increase  | 219,970            |
| <b>Total</b>                      |   | <b>\$2,483,591</b> |

### **BUDGETED REVENUES**

\$54,037,588 – This is a decrease (3.8%) from FY08, due to less Capital Projects being budgeted in FY09 from FY08.

General Property taxes are the largest locally generated revenues – Adopted \$20,888,346

OTB (Off Track Betting) revenues are estimated to generate \$727,850 – without this revenue source taxes would have to be increased another 3 to 4 cents to fund the budget

### **MEALS TAX**

#### **Where are the Funds Going To?:**

#### **ECONOMIC DEVELOPMENT (25%)**

**Fund (7) Business Incentive Fund** **\$121,250**

#### **SCHOOL CAPITAL PROJECTS (50%)**

**Fund (40) Debt Fund Reserve** **\$242,500**

#### **PARKS AND RECREATION PROJECTS (25%)**

**Fund (7) Criss Cross Park Development** **\$121,250**

**Fund (7) Quinton Community Center Improvements** **\$ 36,500**

(From Meals Tax Fund Balance – Excess Collected over Budgeted)

**CSA (Comprehensive Services Act)**  
For troubled youth and their families

The County estimates it will receive \$1,371,071 for CSA to cover the state portion (56.75%) of the costs of services expected to reach \$2,581,315.

**KEY PERFORMANCE AREAS**

**Public Safety**

- Fees have started to be recovered from citizens' insurance companies for Ambulance and Rescue Services. If a citizen does not have insurance he/she may have payment responsibility waived. These fees will be appropriated as they are received for FY09.
- Ambulance and Rescue Squad Services Recovered Revenue has enabled the Department of Fire and Rescue to increase staffing levels in order to reduce response times to outlying areas and increase service coverage to populated areas of the County. These service levels will remain steady for FY09.
- A reduced personal property tax rate of 50% on one vehicle per qualified Fire, Rescue or Auxiliary Deputy Volunteer has been implemented for FY09.
- A new Squad Vehicle costing \$418,000 (\$65,000 Proffers; \$353,000 County Funds) is in the adopted FY09 budget.

**Strengthening Fiscal Resources**

- Budgeting for one additional employee in the Commissioner of Revenue's Office will enable the County to Re-assess on a two-year schedule instead of four.
- County Capital funds continue to be dedicated for future Capital projects at the rate of one cent. This is the first year that the value of one cent is based on the prior fiscal year (\$152,000 [FY08] vs. \$232,500 [FY09]).
- Grant Funding Contingency has been budgeted in the amount of \$85,000; the same amount as FY08.
- Income limits and net worth thresholds for real estate tax relief for qualified Elderly/Disabled Citizens have been increased to provide relief for more of our citizens.

**Parks & Recreation**

- Partially funded from Meals Tax, funds to increase Parking at the Quinton Community Center will enhance its marketability - \$55,000 (\$36,500 Meals Tax; \$18,500 County Funds).
- Partially funded from Meals Tax, funds have been budgeted to develop Criss Cross Park - \$185,000 (\$121,250 Meals Tax; \$63,750 County Funds).

- Funds have been budgeted to further develop Wahrani Nature Trail (\$15,000)
- In the amount of \$40,000, funds have been budgeted to continue the development of Quinton Community Park.
- A new position, a Program Recreation Specialist/Youth Coordinator, will assist with development of additional programs. Increased revenue from existing programs will entirely fund this position.

### Community Assets & Amenities

- There is an increase in Debt Service due to the construction of the new High School, Maintenance Complex, Second Floor of the Courthouse and the construction of a new Sheriff's Complex. In addition, there is debt service for a Human Services building and for improvements to the existing High School and Middle School. There is partial planned revenue recovery from rental payments from agencies leasing the Human Services building.
  - Increased Buildings and Grounds Funds have been budgeted to maintain quality operations for the additional 99,291 square feet obtained from new structures.
- The Bay Area Transit Grant is supported by \$58,425 in local dollars to provide demand-response transit service to New Kent County citizens.
- The Heritage Public Library is supported by \$184,530 which is a \$28,580 or an 18.3% increase over FY08. The increase is due to an additional \$20,000 being committed by the County for lease of their new space as well as an additional \$8,580 in operating funds.

### High Quality Customer Service

- To provide better service to the community, 5 additional full-time positions, one part-time position and one upgrade from part-time to full-time have been approved. The Commissioner of Revenue will employ a Real Property Field Inspector, Human Resources will employ a Human Resources Assistant, the Treasurer will employ an Accounting Clerk, General Services will employ an additional custodian (start date of January 1, 2009), and Parks & Recreation will employ a Recreational Specialist/Youth Coordinator to fill the full-time positions. In addition, the County Attorney will hire a part-time Assistant County Attorney, and the part-time CSA Administrative Assistant will become full-time. The Youth Program Coordinator position and the Part-time Assistant County Attorney will be funded with dollars generated within their departments.
- Quarterly Newsletters will continue to be mailed to citizens to keep them informed of important dates and happenings within their County and Community
- New Kent University is scheduled to continue in the Fall (2008) to educate citizens about New Kent County Government. The first year was deemed a success and there are citizens on the waiting list to participate.

## Quality Education

- The adopted local appropriation to the School increased by \$834,000 or 8.6%
- Overall General Funds devoted to Debt Service for FY09 have increased by \$965,279 primarily for new/improved School Facilities.
- Revenue, for the fifth year, has been earmarked to fund debt service for school construction projects
  - Six (\$0.06) cents of the Real Estate revenue (\$1,395,000).
  - 50% of the Meals Tax revenue (\$242,500)
  - 50% of the Vinton Off-Track Betting revenue (\$20,000)
- Proffer Revenue, for the third year, has been earmarked to fund debt service for school construction projects.
  - Brickshire proffers equivalent to one cent (\$0.01) of the Real Estate Revenue (\$232,500).

## Land Use Planning

- The County has continued to budget for Purchase of Development Rights (\$154,000) and Village Improvements (\$50,000). The adopted FY09 budget does not include funds for VDOT Revenue Sharing.

## Economic Development & Tourism

- An Economic Development Incentive Fund was established in FY08 and in FY09 funding has been adopted in the amount of \$121,250 to be funded with Meals Tax revenue. These funds are to be used for such incentives as utility extensions, education grants, site development or acquisition, fee or utility hook-up payments, engineering/consultant services, business development grants and similar inducements to influence business location decisions.
- A new Small Business Site Improvement Program will be developed with \$25,000 of capital funds. This program will provide grants to existing businesses to make improvements to their property in the form of façade improvements, lighting, landscaping and signage.
- Machinery and Tools Tax has been reduced by half from \$3.00 to \$1.50.



**TRANSFERS OUT of General Fund**  
**(Represents the County's Local Share or Support of the Function)**

|                                |                      |
|--------------------------------|----------------------|
| <b>Social Services</b>         | <b>\$ 235,211</b>    |
| <b>County Capital Projects</b> | <b>\$ 152,000</b>    |
| <b>Human Services (CSA)</b>    | <b>\$ 1,225,244</b>  |
| <b>Airport</b>                 | <b>\$ 55,374</b>     |
| <b>Schools – Operating</b>     | <b>\$ 10,498,595</b> |
| <b>School Debt Service</b>     | <b>\$ 3,641,010</b>  |
| <b>County Debt Service</b>     | <b>\$ 691,438</b>    |
| <b>Clean Community/Litter</b>  | <b>\$ 2,000</b>      |
| <b>TOTAL</b>                   | <b>\$16,500,872</b>  |

**DEBT SERVICE**

**What are the Funds Being Used For??**

**COUNTY**

|                                  |         |
|----------------------------------|---------|
| Debt Service Payments            |         |
| Administrative Paying Agent Fees | 3,589   |
| Existing Debt                    | 236,459 |
| Sheriff's Annex                  | 151,088 |
| Human Services Building          | 214,999 |
| Courthouse Modifications         | 82,412  |

**SCHOOL**

|   |           |
|---|-----------|
| Debt Service Payments                           |           |
| Administrative Paying Agent Fees                | 14,905    |
| Existing Debt                                   | 680,283   |
| Elementary School Debt Payment                  | 812,745   |
| High School Debt Payment                        | 2,673,553 |
| School Maintenance Garage                       | 214,304   |
| Old Middle/High School Roof/Conversion Projects | 123,638   |

**AIRPORT**

|                       |        |
|-----------------------|--------|
| Debt Service Payments |        |
| T-Hangars             | 17,919 |

|              |                     |
|--------------|---------------------|
| <b>TOTAL</b> | <b>\$ 5,225,894</b> |
|--------------|---------------------|

**CAPITAL PROJECTS**

|  |                  |
|--|------------------|
| <b>Quinton Comm. Park</b>  | <b>\$ 40,000</b> |
| <b>Wahrani Nature Trail</b>  | <b>15,000</b>    |
| <b>Quinton Comm. Center Improv.(\$18,500 Co./36,500 Meals Tax)</b> | <b>55,000</b>    |
| <b>Criss Cross Park (\$63,750 Co./\$121,250 Meals Tax)</b>         | <b>185,000</b>   |
| <b>P&amp;R Master Plan</b>   | <b>15,000</b>    |
| <b>Board Room HVAC</b>   | <b>50,000</b>    |
| <b>Admin. Building HVAC</b>  | <b>60,000</b>    |
| <b>Fire-Rescue Squad 3 (\$353,000 Co./\$65,000 Proffers)</b>       | <b>418,000</b>   |
| <b>MIS/GIS Upgrades</b>  | <b>130,000</b>   |
| <b>New Courthouse Building Modifications</b>                       | <b>150,000</b>   |
| <b>Survey Monumentation</b>  | <b>25,000</b>    |
| <b>County Facility Rehab. Projects</b>                             | <b>257,200</b>   |
| <b>Forms Printer</b>   | <b>24,000</b>    |

**CAPITAL PROJECTS  
(Cont'd)**

|  |                       |
|--|-----------------------|
| <b>Internet Access Equipment</b>                       | <b>10,000</b>         |
| <b>P&amp;R Internet Registration Package</b>           | <b>15,000</b>         |
| <b>Voting Equipment</b>                                | <b>12,500</b>         |
| <b>Village Improvements</b>                            | <b>50,000</b>         |
| <b>Purchase of Development Rights</b>                  | <b>154,000</b>        |
| <b>Buses/Driver's Ed. Vehicle</b>                      | <b>234,110</b>        |
| <b>Assessor/COR Vehicle</b>                            | <b>20,000</b>         |
| <b>Sheriff's Vehicles</b>                              | <b>231,000</b>        |
| <b>Other Vehicles</b>                                  | <b>94,851</b>         |
| <b>Economic Development Incentive Fund (Meals Tax)</b> | <b>121,250</b>        |
| <b>Economic Dev. Small Business Site Improv.</b>       | <b>25,000</b>         |
| <b>RE Reserve – Capital Projects</b>                   | <b>152,000</b>        |
| <b>Transfer to Airport</b>                             | <b>12,000</b>         |
| <b>Transfer to the Computer Fund</b>                   | <b>141,200</b>        |
| <b>Transfer to Debt Service-B'Shire School Proffer</b> | <b><u>232,500</u></b> |
| <b>TOTAL</b>   | <b>\$ 2,929,611</b>   |

**TAX RATE**

| <b><u>Fiscal Year</u></b> | <b><u>Rate per \$100<br/>of Assessed Value</u></b> |
|---------------------------|--|
| 1996                      | \$0.82   |
| 1997                      | \$0.82   |
| 1998                      | \$0.82   |
| 1999                      | \$0.82   |
| 2000                      | \$0.82   |
| 2001                      | \$0.72 (Reassessment)                              |
| 2002                      | \$0.77   |
| 2003                      | \$0.79   |
| 2004                      | \$0.81   |
| 2005                      | \$0.76 (Reassessment)                              |
| 2006                      | \$0.81   |
| 2007                      | \$0.93   |
| 2008                      | \$0.93   |
| 2009 Adopted              | \$0.73 (Reassessment)                              |