

TAX ORDINANCE

BE IT ORDAINED by the Board of Supervisors of Southampton County, Virginia, that for the year 2011 (fiscal year 2012) there is hereby levied:

1. A tax of \$0.77 per \$100.00 assessed valuation on all real estate in Southampton County, including manufactured homes.
2. A tax of \$5.00 per \$100.00 assessed valuation on all taxable, tangible, personal property located in Southampton County on the first day of January 2011, except household goods and personal effects.
3. A tax of \$1.95 per \$100.00 assessed valuation on all farm machinery and farm implements, save and except machinery described in paragraph 4 herein below, located in Southampton County on the first day of January 2011.
4. A tax of \$1.25 per \$100.00 assessed valuation on all farm machinery designed solely for planting, production or harvesting of a single product or commodity, located in Southampton County on the first day of January 2011.
5. A tax of \$0.77 per \$100.00 assessed valuation on all real estate and \$5.00 per \$100.00 assessed valuation on all taxable, tangible personal property of public service corporations based on the assessment fixed by the State Corporation Commission of Virginia.
6. A tax of \$2.40 per \$100.00 assessed valuation on all machinery and tools.
7. A tax of \$0.50 per \$100.00 assessed valuation on merchant's capital.
8. A tax of \$2.40 per \$100.00 assessed valuation on all heavy construction machinery, including but not limited to land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting equipment and ditch and other types of diggers.
9. A tax of \$2.40 per \$100.00 assessed valuation on all motor vehicles, trailers, and semi-trailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce.

ALL levies shall be due on or before December 5, 2011.

BUDGET FOR FISCAL YEAR ENDING			
June 30, 2012			
	ACTUAL REV/EXPENSES 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
REVENUE ESTIMATES			
A. County			
County Sources	20,686,166	20,760,120	21,854,061
Other County Sources	1,164,086	1,538,241	1,964,377
Enterprise Fund	1,177,385	2,818,403	\$1,952,259
Building Fund	584,218	2,020,299	\$1,645,507
TOTAL	\$23,611,855	\$27,137,063	\$27,416,204
B. Commonwealth of Virginia			
Non-Categorical Aid	213,688	185,000	190,000
Categorical Aid	3,409,637	3,456,946	3,460,396
Other Categorical Aid	1,007,331	462,864	467,554
School Aid	14,437,489	14,263,175	13,435,907
School Aid/Cafeteria	20,013	14,000	21,000
School Aid/Sales tax	2,401,291	2,416,685	2,603,739
Public Assistance	2,026,707	2,153,576	2,125,253
TOTAL	\$23,516,156	\$22,952,246	\$22,303,849
C. U.S. Government			
School Aid/School Operating	1,628,263	11,500	11,500
School Aid/Federal Programs	2,540,606	1,759,849	1,762,408
School Aid/School Food	673,581	556,000	650,000
Federal - Categorical Aid	76,192	0	0
TOTAL	\$4,918,642	\$2,327,349	\$2,423,908
TOTAL REVENUE	\$52,046,653	\$52,416,658	\$52,143,961
EXPENDITURE ESTIMATES			
A. General Fund	14,752,688	13,601,441	13,967,989
B. Public Assistance Fund	2,352,803	2,472,840	2,446,506
C. School Fund	30,994,254	29,177,735	28,892,027
D. School Food	1,043,242	1,093,000	1,072,600
E. Building Fund	2,688,851	2,585,763	2,210,971
F. Enterprise Fund	17,071,081	3,485,879	3,553,868
TOTAL EXPENDITURES	\$68,902,919	\$52,416,658	\$52,143,961

REVENUE FROM COUNTY SOURCES				
CODE	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
11010	General Property Taxes			
	Real Property Taxes			
0001	Current Year Taxes	8,812,640	9,561,019	9,845,574
0002	1st Year Delinquent	180,073	115,000	115,000
0003	Rollback Taxes	1,345	0	0
0010	Land Redemptions	210,181	70,000	70,000
11020	Public Service Corporations			
0002	Current & Delinquent Real Property	727,693	770,699	870,995
0003	Current & Delinquent Personal Property	3,869	4,299	3,401
11030	Personal Property Taxes			
0001	Current Year Taxes	4,863,293	5,435,697	5,898,890
0002	Delinquent Taxes	147,181	100,000	100,000
0003	Mobile Homes - Current & Delinquent	66,542	78,785	80,565
0004	Farm Implement Taxes	330,032	336,799	370,925
0005	Farm Machinery Seasonal	30,189	32,159	28,543
0007	Contractor's Equipment	112,105	138,412	153,738
11040	Machinery & Tools			
0001	Current Year Taxes	496,652	421,784	361,695
11050	Merchants Capital Taxes			
0001	Current Year Taxes	48,136	46,949	52,941
11060	Penalties & Interest			
0001	Penalties	155,175	135,000	120,000
0002	Interest	103,961	67,603	67,603
0003	Administrative Costs	22,419	10,000	15,000
0006	DMV/STP	11,586	0	0
	TOTAL GENERAL PROPERTY TAXES	\$16,323,072	\$17,324,205	\$18,154,870
	Other Local Taxes			
12010	Local Sales Tax			
0001	Local Sales Tax	485,345	460,000	470,000
0005	Communications Sales Tax	574,838	566,000	575,000
12030	Business License Taxes			
0001	Other Business Licenses	134,501	100,000	120,000
0002	Business License Penalty	729	0	0
0003	Consumption Tax	53,112	49,000	49,000
12040	Franchise License Taxes			
0001	Franchise Taxes	101	0	0
12050	Motor Vehicle License			
0001	Motor Vehicle License	367,091	340,500	345,000
12070	Taxes on Recordation & Wills			
0001	Recordation Taxes	42,161	27,849	27,849
12100	Transient Occupancy Tax			
0001	Transient Occupancy Tax	7,831	9,500	7,500
0002	Transient Occupancy Tax Penalty	33	0	0
	TOTAL OTHER LOCAL TAXES	\$1,665,742	\$1,552,849	\$1,594,349

REVENUE FROM COUNTY SOURCES				
CODE	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
13010	Permits, Priv Fees & Reg Licenses			
0001	Animal Licenses			
	Dog Licenses	21,514	19,500	17,500
13030	Permits & Other Licenses			
0004	Land Use Application Fees	1,560	1,000	1,000
0005	Transfer Fees	572	550	550
0006	Zoning Fees	138	0	0
0007	Planning Fees	3,500	3,000	3,000
0008	Building Permits	95,740	80,000	80,000
0010	Voluntary Cash Proffer	5,184	8,640	3,000
	TOTAL PERMITS, FEES, & LICENSES	\$128,208	\$112,690	\$105,050
14010	Fines & Forfeitures			
0001	Fines & Forfeitures			
	Court Fines & Fees	496,775	477,000	477,000
0003	Interest - Unpaid Fines	276	150	0
0008	Courthouse Security Fees	125,271	83,088	112,000
0009	Jail Admission Fees	2,096	0	0
0010	DNA Blood Testing Fee	715	0	0
	TOTAL FINES & FORFEITURES	\$625,133	\$560,238	\$589,000
15010	Revenue From Use of Money & Property			
0002	Revenue From Use of Money			
	Interest on Investments	34,838	45,000	35,000
0004	Interest/Suntrust Secur/Food Lion	60	0	0
	TOTAL - USE OF MONEY/PROPERTY	\$34,898	\$45,000	\$35,000
16010	Charges for Services			
0003	Court Costs			
	Sheriff's Fees	3,069	2,200	2,200
0004	Sheriff/Concealed Permits	5,054	0	0
0006	Circuit Court - Isle of Wight	19,683	20,234	0
0018	Collection Fee Account	38,634	4,436	4,436
16020	Commonwealth's Attorney Fees			
0001	Commonwealth's Attorney Fees	1,287	1,000	1,000
0002	Com Atty - City of Franklin	22,000	22,000	22,000
16030	Charges for Law Enforcement			
0001	School Resource Officer/Reimb	48,071	49,656	50,528
16040	Charges for Fire & Rescue Service			
0001	Service Fees - Ambulance Transport	304,127	210,000	250,000
0003	Reimbursement VFD-VRS	4,529	0	0

REVENUE FROM COUNTY SOURCES				
CODE	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
16080	Charges - Tax Exempt Properties			
0001	Service Charges Tax Exempt Properties	50,516	42,000	3,500
16090	Charges for Health			
0001	Telephone/Custodial/Etc.	36,288	30,000	30,000
16110	Charges for Social Services			
0001	Telephone/Custodial/Etc.	41,049	30,000	30,000
16120	Charges for Soil & Water Conservation			
0001	Reimb-Soil & Water Salaries	112,656	0	0
16140	Charges for Cultural Enrichment			
0002	Electrical - RMA	4,764	0	0
16160	Charges - Planning/Community Develop.			
0002	Misc Zoning/911Book Updates	1,143	1,000	1,500
0003	Plat Fees	3,450	1,000	1,500
0004	Sale of Maps & Printouts	522	0	0
0010	Contracted Services	838	0	0
16170	Charges for Project Lifesaver			
0001	Project Lifesaver	50	0	0
	TOTAL CHARGES FOR SERVICES	\$697,730	\$413,526	\$396,664
	Miscellaneous Revenue			
18020	Annex Payments - Loss of Revenue			
0001	General Obligation Debt	16,491	14,845	13,147
18030	Expenditure Refunds			
0003	Expenditure Refunds	32,328	0	0
0004	Insurance Claims & Dividends	42,396	0	0
0005	Blue Cross/Blue Shield	66,717	0	0
0091	Local Recoveries Comp Services	3,956	0	0
0095	Reimb Home Program Funds	165,487	0	0
18990	Miscellaneous			
0002	City of Franklin Shared Costs	157,216	186,767	188,908
0003	Gifts, Donations, Contribution	730	0	0
0004	Passport Application Mail Cost	421	0	0
0005	Copier Reimb/Clerk's Office	3,538	0	0
0006	Sale of Salvage/Surplus Proper	5,693	0	0
0012	Industrial Corridor Tax Revenue	673,530	550,000	777,073
0025	Camp/Campbell Foundation	42,700	0	0
0027	Sale of Ornaments/Jamestown 07	180	0	0
	TOTAL MISCELLANEOUS	\$1,211,383	\$751,612	\$979,128
	TOTAL REVENUE/LOCAL SOURCES	\$20,686,166	\$20,760,120	\$21,854,061

REVENUE FROM COUNTY SOURCES				
	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
	Other County Sources			
15020	Revenue from Use of Money			
0010	Tuition	32,395	2,000	2,000
16120	Charges for Services			
0010	Day Care Center	26,915	0	0
18990	Miscellaneous Revenue			
0032	Insurance Claims & Dividends	10,358	0	0
0060	School Blue Cross Blue Shield	147,114	0	0
0100	Expenditure Refunds	143,112	0	0
0101	Donations	50,896	0	0
0200	E-Rates Refund	143,337	0	0
41050	Fund Transfers			
0001	Transfer in from other funds	203,930	145,380	160,000
0005	Transfer in - General Fund Reserve	0	867,861	1,400,777
61010	SL4 Cafeteria			
0001	Food Sales Acct Interest	374	400	400
0013	Food Sales	405,655	522,600	401,200
	TOTAL OTHER COUNTY SOURCES	\$1,164,086	\$1,538,241	\$1,964,377
	Enterprise System			
16100	Enterprise System			
0001	Water Service Fees	300,323	326,700	305,000
0002	Sewer Service Fees	752,487	795,000	774,000
0003	Facility Fees/Water & Sewer	15,000	0	0
0004	Courtland Water Fees	3,647	0	0
0009	Penalty/Interest	44,258	33,000	33,000
0010	Reconnection Fees	7,540	6,600	6,600
0014	Reserve Account Interest	888	0	0
0015	Refunds	633	0	0
0016	Sale of Salvage/Surplus Property	351	0	0
0019	Permit Fees Narricot Industries	625	0	0
0020	Debt Service - Narricot	10,215	10,215	10,215
16400	Utility Loan Proceeds			
0003	Interest/US Bank Snap Account	41,418	1,646,888	823,444
	TOTAL ENTERPRISE SYSTEM	\$1,177,385	\$2,818,403	\$1,952,259

REVENUE FROM COUNTY SOURCES				
CODE	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
12020	Building Fund Revenue			
	Utility Tax			
0002	Utility Taxes	0	464,000	490,000
0003	Roanoke Cooperative	72	0	0
0004	Prince George Electric Cooperative	327	0	0
0005	Mecklenburg Cooperative	20,396	0	0
0006	Dominion Virginia Power Company	280,693	0	0
0007	Community Electric Cooperative	163,160	0	0
0008	City of Franklin	33,260	0	0
0009	Utility Tax - Telephone	2,564	0	0
12110	Meal Taxes			
0001	Meal & Prepared Food Taxes	0	150,000	120,000
15020	Revenue from Use of Property			
0001	Rental of General Property	60,556	60,556	60,556
18990	Miscellaneous			
0002	Plan Deposit	150	0	0
0003	Refunds	20,000	0	0
0015	Drewryville School Demolition	1,520	1,520	1,520
0020	Fair Grounds Air Conditioner	0	3,400	3,400
41050	Transfers			
0009	Interest Turner Trt Proj/Regions Bk	1,393	0	0
0018	Interest School Proj/Regions Bank	125	0	0
0022	Interest Cost of Issu/Regions Bank	2	0	0
61010	Fund Balance			
0001	Reserve Funds	0	1,340,823	970,031
	TOTAL BUILDING FUND REVENUE	\$584,218	\$2,020,299	\$1,645,507
	TOTAL REVENUE/ALL COUNTY SOURCES	\$23,611,855	\$27,137,063	\$27,416,204

REVENUE FROM COMMONWEALTH				
CODE	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
22010	State Aid - Non-Categorical			
0003	Motor Vehicle Carrier's Tax	67,325	60,000	62,000
0005	Mobile Home Titling Tax	21,345	15,000	16,000
0006	Local Tax on Deed - County	125,018	110,000	112,000
	TOTAL NON-CATEGORICAL AID	\$213,688	\$185,000	\$190,000
	Shared Expenses - Categorical			
23010	Commonwealth's Attorney			
0001	Salaries	287,720	311,909	327,727
0002	Employer FICA	21,556	24,557	24,130
0003	Employer VRS	13,092	6,838	6,837
0004	Employer Group Life	565	417	899
0006	Other Costs	16,789	6,789	6,789
23020	Sheriff			
0001	Salaries	2,239,867	2,373,774	2,367,329
0002	Employer FICA	166,715	184,959	174,823
0003	Employer VRS	101,449	51,011	50,649
0004	Employer Group Life	4,374	3,112	6,668
0005	Travel/Vehicles	29,490	0	0
0007	Extradition Expenses	6,181	0	0
23030	Commissioner of Revenue			
0001	Salaries	84,344	75,792	73,467
0002	Employer FICA	6,360	7,216	5,620
0003	Employer VRS	4,143	1,967	1,732
0004	Employer Group Life	179	121	184
23040	Treasurer			
0001	Salaries	79,698	66,174	68,041
0002	Employer FICA	5,431	6,756	5,649
0003	Employer VRS	3,498	1,882	1,331
0004	Employer Group Life	179	115	175
23060	Registrar			
0001	Registrar	34,951	31,550	32,000
0002	Electoral Board/Travel	6,329	6,077	6,000
23070	Circuit Court Clerk			
0001	Clerk Other Costs	478	0	0
0002	Employer FICA	12,199	14,159	14,086
0003	Employer VRS	8,080	3,941	3,895
0004	Employer Group Life	348	239	473
0005	Clerk Salaries	244,743	265,129	271,892
0006	Technology Trust Fund	30,879	12,462	10,000
	TOTAL SHARED EXP-CATEGORICAL	\$3,409,637	\$3,456,946	\$3,460,396

REVENUE FROM COMMONWEALTH				
CODE	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
24040	Other Categorical Aid			
0002	Victim Witness Assistance Grant	51,018	48,026	48,100
0005	Share of Jail Costs	309,626	272,537	234,475
0014	Jurors & Witnesses	15,607	0	0
0016	Emergency Medical Service	17,005	0	0
0017	Courthouse Maintenance Fees	25,253	23,000	23,000
0020	Litter Control Grant	10,916	0	0
0022	Highway Safety Grant/DUI	11,531	0	0
0023	Circuit Court Grant	8,048	0	0
0025	Local Law Enf Block Grant/LETP	993	0	0
0050	Comp Services Act - SSI	20,946	0	0
0051	Comp Services Act - Administration	8,462	8,452	8,452
0052	Comprehensive Services Act	232,320	70,849	113,527
0055	Telephone - Child Support ENF	240	0	0
0056	VA Com for the Arts-RMA	5,000	0	0
0075	Animal Friendly Funds	217	0	0
0080	PSAP Wireless E-911	186,005	40,000	40,000
0090	Office of Emergency Medical Service	32,850	0	0
0150	Dept of Historic Resources	47,500	0	0
0155	Dept of Health Yr End Settlement	23,255	0	0
0160	State Tax Refund	539	0	0
	TOTAL OTHER CATEGORICAL AID	\$1,007,331	\$462,864	\$467,554
24020	State School Aid Education			
0020	Basic School Aid	9,178,028	8,815,577	8,380,870
0030	Supplemental Support/Sch. Oper	0	0	249,828
0050	Foster Home Children	28,588	30,262	24,466
0060	General Adult Education	0	3,078	3,078
0070	Gifted & Talented	92,819	89,510	86,732
0080	Remedial Education	264,018	246,651	238,996
0081	Remedial Summer School	87,504	83,293	82,317
0120	Special Education	1,563,481	1,507,753	1,462,886
0170	Vocational Education	198,013	194,934	188,884
0210	FICA	577,539	554,964	537,741
0230	VRS	558,975	328,205	487,629
0250	Group Life	14,438	19,891	19,274
0465	Homebound	1,368	1,382	1,738
0480	Regional Tuition	658,907	736,639	662,003
0580	Teacher Incentive Payment	7,500	0	0
0650	At Risk	202,448	210,332	204,389
0750	Reduced K-3	330,975	161,360	159,964
0772	Composite Index Transition	0	638,140	39,834
0915	Mentor Teacher Program	20,339	4,579	4,579

REVENUE FROM COMMONWEALTH				
CODE	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
0935	Industry Certification	2,879	0	0
1000	Lottery	238,132	0	0
1025	Algebra Readiness	30,286	28,812	26,546
1028	Career & Technical Education	28,600	29,450	28,600
1030	ISAEP Funding	15,717	15,717	15,717
2010	State Sales Tax	2,401,291	2,416,685	2,603,739
	TOTAL SCHOOL AID	\$16,501,845	\$16,117,214	\$15,509,810
25020	Other State Funds			
0140	Rental Textbooks-260	82,723	104,509	78,175
0480	Race to GED	21	0	0
0760	Technology Plan-265	96,704	206,000	206,000
0768	At Risk 4 Year Olds	125,095	200,333	200,333
0775	Reading Intervention	32,392	51,804	45,328
	TOTAL OTHER STATE AID	\$336,935	\$562,646	\$529,836
61010	Food Service (State)			
0002	SL4 Cafeteria	20,013	14,000	21,000
	TOTAL STATE FOOD SERVICE	\$20,013	\$14,000	\$21,000
24010	Public Assistance			
0002	VPA State Revenues	2,026,707	2,153,576	2,125,253
	TOTAL PUBLIC ASSISTANCE	\$2,026,707	\$2,153,576	\$2,125,253
	TOTAL REVENUE/STATE SOURCES	\$23,516,156	\$22,952,246	\$22,303,849

REVENUE FROM FEDERAL FUNDS				
CODE	CLASSIFICATION	ACTUAL REVENUE 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
33010	Federal Funds/School Operating			
0010	Adult Basic Education	29,375	11,500	11,500
0600	State Fiscal Stabilization Fund	901,619	0	0
0650	SFSF - Basic Aid	697,269	0	0
33020	Federal Funds			
0020	Title I - 500 & 501	574,938	578,416	658,276
0021	ARRA Title I Part A	97,504	0	0
0025	Reading First Nottoway School - Proj	241,664	0	0
0170	Vocational/Special Education Projects - 800	48,597	48,597	53,052
0190	Title VIB - Flow Through - 550	630,845	605,504	604,750
0280	Substance - Drug Prevention - 650	9,602	0	0
0290	VIB Pre-School Incentive - 900	7,760	12,898	12,897
0320	Title IIA Train & Recruit/P 620	137,254	150,436	153,574
0332	ARRA Idea Part B Sect 611 Spec	499,292	0	0
0350	Title IID Ed Tech/P 630/TEDT	2,651	5,998	4,859
0351	ARRA Title II Part D ED Tech	15,187	0	0
0360	Opportunity Inc - Prog 850	104,704	183,000	100,000
0361	ARRA Opportunity Inc	19,319	0	0
0370	IV B 21ST Century Com Learning	151,289	175,000	175,000
	TOTAL FEDERAL FUNDS	\$4,168,869	\$1,771,349	\$1,773,908
61010	Food Service (Federal)			
0003	Food Service (21)	673,581	556,000	650,000
	TOTAL FEDERAL FOOD SERVICE	\$673,581	\$556,000	\$650,000
33010	Federal-Categorical Aid			
0200	ARRA-VPA Reimbursement	54,294	0	\$0
0829	ARRA-Summer Youth Work Program	21,898	0	0
	TOTAL FED - CATEGORICAL AID	\$76,192	\$0	\$0
	TOTAL REVENUE - ALL FEDERAL	\$4,918,642	\$2,327,349	\$2,423,908
	TOTAL REVENUE - ALL SOURCES	\$52,046,653	\$52,416,658	\$52,143,961

COUNTY OF SOUTHAMPTON

EXPENDITURE ESTIMATES				
CODE	CLASSIFICATION	ACTUAL EXPENDITURES 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
	GENERAL FUND			
11010	Board of Supervisors	229,073	205,636	188,732
12110	County Administration	339,734	308,486	307,871
12310	Commissioner of Revenue	268,736	259,968	286,717
12320	Board of Assessors	7,600	180,000	211,212
12410	Treasurer	314,629	271,389	274,817
12415	Delinquent Tax Collection	0	5,000	5,000
12430	Accounting	233,951	220,007	211,721
12510	Data Processing	213,348	208,081	312,012
12550	Insurance/County Code	157,067	177,820	227,800
13200	Registrar	141,092	146,515	174,462
21100	Circuit Court	79,004	64,771	34,890
21200	Combined District Courts	20,490	22,166	22,839
21300	Special Magistrates	594	658	908
21600	Clerk of Circuit Court	488,989	467,645	472,498
21700	Sheriff - Bailiff	447,222	378,194	388,181
21750	Courthouse Security	14,073	70,154	239,975
22100	Commonwealth's Attorney	462,340	481,781	497,105
22200	Victim Witness Assistance Program	66,875	69,211	70,091
31200	Sheriff - Law Enforcement	1,650,059	1,642,095	1,647,790
31400	Enhanced 911	273,414	162,433	163,880
31500	Sheriff - PSAP Wireless E-911	44,105	45,256	46,022
31600	Sheriff - Project Lifesaver	1,114	0	0
31750	School Resources Officer Program	48,072	49,656	50,528
32200	Volunteer Fire Depts	296,602	281,790	301,647
32300	Volunteer Rescue Squads	941,018	914,799	929,278
32400	State Forestry Service	21,729	23,367	21,730
33100	Sheriff - Detention	2,594,886	2,565,629	2,657,239
33300	Probation	70,532	104,472	102,701
34000	Inspections	121,983	122,253	131,379
35100	Animal Control	92,279	99,988	98,031
35300	Medical Examiner	240	500	500
35500	Emergency Services/Civil Defense	115,786	113,033	113,073
41320	Street Lights	44,241	45,987	45,987
41500	Assign-A-Highway Program	47,709	52,320	54,379
42300	Sanitation - Waste Removal	761,346	677,074	715,488
42400	Refuse Disposal	1,655,264	1,424,772	1,274,300
43000	Buildings & Grounds	453,954	469,494	474,537
51100	Local Health Department	316,606	304,000	304,000
52000	Mental Health Services	76,605	68,944	68,944
53240	Senior Services of Southeastern VA	13,825	13,000	13,000
53500	Comprehensive Services Act	456,057	117,159	180,147
53600	Community Services	1,621	1,540	1,540
61200	Summer Youth Work Experience	23,856	0	0

EXPENDITURE ESTIMATES				
CODE	CLASSIFICATION	ACTUAL EXPENDITURES 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
72000	Community Concert	5,700	5,500	5,400
72200	Rawls Museum Arts	19,250	13,787	14,000
72500	Historical Society	44,580	24,750	24,750
73200	WC Rawls Regional Library	253,433	252,897	228,686
81100	Planning	301,041	281,388	202,319
81500	Economic Development	150,000	100,000	100,000
82400	Soil & Water Conservation District	9,766	9,911	9,768
82500	Chowan Basin Soil & Water Conservation	112,655	0	0
83500	Coop Extension Service Program	7,583	42,165	41,015
91400	Non-Departmental	75,473	34,000	19,100
92000	Home Program Projects	165,487	0	0
	TOTAL GENERAL FUND EXPENSES	\$14,752,688	\$13,601,441	\$13,967,989
	PUBLIC ASSISTANCE			
53100	Welfare Admin/Eligibility	956,002	968,540	1,004,788
53100	Welfare Admin/Service	638,677	697,750	714,376
53210	Benefit Programs	758,124	806,550	727,342
	TOTAL PUBLIC ASS'T EXPENSES	\$2,352,803	\$2,472,840	\$2,446,506
	SCHOOL FUND			
61000	Instruction	17,691,273	15,994,521	15,950,784
62000	Admin, Attendance & Health	1,356,160	1,127,693	1,220,657
63000	Other Direction & Management	2,450,305	2,769,046	2,818,191
64000	Operation & Maintenance	3,172,638	3,384,271	3,392,690
65000	School Food Service - Non-operating	119,376	133,888	129,818
66000	Facilities	95,737	154,026	154,026
67000	Debt Service	2,618,058	2,889,828	2,524,381
Prog 220	Meherrin Day Care	17,255	0	0
Prog 225	Capron Day Care	2,922	0	0
Prog 226	Nottoway Day Care	6,738	0	0
Prog 260	Rental Textbook	82,723	104,509	78,175
Prog 265	Technology Plan	96,704	206,000	206,000
Prog 270	Race to GED	21	0	0
Prog 310	Camp Foundation Grants	3,026	0	0
Prog 320	Franklin/Southampton Charities	38,217	0	0
Prog 330	International Paper Grants	6,874	0	0
Prog 360	Local Donations	49	0	0
Prog 400	At Risk 4 Year Olds	125,095	200,333	200,333
Prog 425	Mentor Program	15,889	0	0
Prog 450	Reading Intervention	32,392	51,804	45,328
Prog 500	Title I	672,486	578,416	658,276

EXPENDITURE ESTIMATES				
CODE	CLASSIFICATION	ACTUAL EXPENDITURES 2009-2010	CURRENT BUDGET 2010-2011	APPROVED BUDGET 2011-2012
Prog 525	Reading First Grant	241,664	0	0
Prog 550	Title VIB Special Education	1,130,136	605,504	604,750
Prog 560	21ST Century Community Learning	151,288	175,000	175,000
Prog 625	Title IIA Training & Recruit	137,254	150,436	153,574
Prog 630	Title IID Ed Tech	17,838	5,998	4,859
Prog 650	Substance & Drug Prevention	9,602	0	0
Prog 800	Vocational Special Education	48,597	48,597	53,052
Prog 850	Opportunity Inc	124,023	183,000	100,000
Prog 900	Pre-School Incentive - Mini Grant	7,760	12,898	12,897
68000	Technology	502,674	401,967	409,236
69000	School Activity Accounts	19,480	0	0
	TOTAL SCHOOL FUND EXPENSES	\$30,994,254	\$29,177,735	\$28,892,027
	SCHOOL FOOD SERVICE			
65100	School Food	1,043,242	1,093,000	1,072,600
	TOTAL SCHOOL FOOD SERVICE	\$1,043,242	\$1,093,000	\$1,072,600
	COUNTY BUILDING FUND			
93000	Transfers Out to Other Funds	371,595	0	0
94000	County Building Program	2,317,256	2,585,763	2,210,971
	TOTAL COUNTY BUILDING FUND	\$2,688,851	\$2,585,763	\$2,210,971
	ENTERPRISE FUND			
89400	Enterprise/Utility Extension	13,786,209	0	0
89500	Enterprise Fund - Sewer	2,630,501	2,746,777	2,840,840
89600	Enterprise Fund - Water	654,371	739,102	713,028
	TOTAL ENTERPRISE EXPENSES	\$17,071,081	\$3,485,879	\$3,553,868
	TOTAL EXPENDITURES	\$68,902,919	\$52,416,658	\$52,143,961