

**TAX ORDINANCE**

BE IT ORDAINED by the Board of Supervisors of Southampton County, Virginia, that for the year 2007 (fiscal year 2008) there is hereby levied:

1. A tax of \$0.68 per \$100.00 assessed valuation on all real estate in Southampton County, including manufactured homes.
2. A tax of \$4.00 per \$100.00 assessed valuation on all taxable, tangible, personal property located in Southampton County on the first day of January 2007, 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 2007.
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 2007.
5. A tax of \$0.68 per \$100.00 assessed valuation on all real estate and \$4.00 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, 2007.

<b>BUDGET FOR FISCAL YEAR ENDING</b>			
<b>June 30, 2008</b>			
	<b>ACTUAL REV/EXPENSES 2005-2006</b>	<b>CURRENT BUDGET 2006-2007</b>	<b>APPROVED BUDGET 2007-2008</b>
<b>REVENUE ESTIMATES</b>			
A. County			
County Sources	17,027,533	17,368,184	19,019,780
Other County Sources	1,000,697	914,176	1,418,553
E-911	195,926	205,555	0
Enterprise Fund	1,138,698	7,034,318	1,119,024
Building Fund	2,170,203	23,120,998	2,326,294
<b>TOTAL</b>	<b>\$21,533,057</b>	<b>\$48,643,231</b>	<b>\$23,883,651</b>
B. Commonwealth of Virginia			
Non-Categorical Aid	305,824	182,634	218,626
Categorical Aid	3,091,542	3,513,468	3,717,363
Other Categorical Aid	775,485	504,736	566,035
School Aid	13,132,010	14,299,402	14,966,205
School Aid/Cafeteria	11,934	12,450	14,500
School Aid/Sales tax	3,015,842	3,497,599	3,320,130
Public Assistance	1,648,658	1,810,485	1,940,369
<b>TOTAL</b>	<b>\$21,981,295</b>	<b>\$23,820,774</b>	<b>\$24,743,228</b>
C. U.S. Government			
School Aid/School Operating	29,142	11,500	11,500
School Aid/Federal Programs	1,700,595	1,490,689	1,951,323
School Aid/School Food	519,001	480,000	511,820
Federal - Categorical Aid	56,780	0	0
<b>TOTAL</b>	<b>\$2,305,518</b>	<b>\$1,982,189</b>	<b>\$2,474,643</b>
<b>TOTAL REVENUE</b>	<b>\$45,819,870</b>	<b>\$74,446,194</b>	<b>\$51,101,522</b>
<b>EXPENDITURE ESTIMATES</b>			
A. General Fund	11,597,667	11,830,759	12,880,696
B. Public Assistance Fund	1,926,926	2,165,149	2,312,969
C. E-911	170,792	205,555	0
D. School Fund	27,186,736	28,451,284	29,935,692
E. School Food	983,603	1,052,950	1,054,000
F. Building Fund	1,907,637	23,072,523	3,474,086
G. Federal Grants Fund		0	
H. Enterprise Fund	1,557,981	7,667,974	1,444,079
<b>TOTAL EXPENDITURES</b>	<b>\$45,331,342</b>	<b>\$74,446,194</b>	<b>\$51,101,522</b>

REVENUE FROM COUNTY SOURCES				
CODE	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
11010	General Property Taxes			
	Real Property Taxes			
0001	Current Year Taxes	6,447,520	7,965,565	8,368,849
0002	1st Year Delinquent	80,414	65,000	68,000
0010	Land Redemptions	70,817	65,000	65,000
11020	Public Service Corporations			
0002	Current & Delinquent Real Property	710,680	614,642	776,383
0003	Current & Delinquent Personal Property	2,265	2,265	2,355
11030	Personal Property Taxes			
0001	Current Year Taxes	4,512,172	4,578,014	4,958,345
0002	Delinquent Taxes	135,972	90,000	90,000
0003	Mobile Homes - Current & Delinquent	79,388	56,909	70,819
0004	Farm Implement Taxes	277,172	281,812	279,715
0005	Farm Machinery Seasonal	27,494	27,343	24,970
0007	Contractor's Equipment	117,650	119,431	140,010
11040	Machinery & Tools			
0001	Current Year Taxes	568,708	568,708	617,147
11050	Merchants Capital Taxes			
0001	Current Year Taxes	28,724	29,030	30,666
11060	Penalties & Interest			
0001	Penalties	173,930	125,000	130,000
0002	Interest	72,393	50,000	55,000
0003	Administrative Costs	28,694	10,000	0
0006	DMV/STP	7,145	0	0
0010	Attorney's Fee/Delinquent Taxes	39,109	30,000	0
	<b>TOTAL GENERAL PROPERTY TAXES</b>	<b>\$13,380,247</b>	<b>\$14,678,719</b>	<b>\$15,677,259</b>
12010	Other Local Taxes			
	Local Sales Tax			
0001	Local Sales Tax	463,231	380,000	430,000
0005	Communications Sales Tax	0	0	502,313
12030	Business License Taxes			
0001	Other Business Licenses	122,256	90,000	95,000
0002	Business License Penalty	212	0	0
0003	Consumption Tax	51,486	40,000	40,000
12040	Franchise License Taxes			
0001	Franchise Taxes	23,732	18,000	0
12050	Motor Vehicle License			
0001	Motor Vehicle License	340,010	315,000	330,000
12070	Taxes on Recordation & Wills			
0001	Recordation Taxes	32,156	28,562	30,000
	<b>TOTAL OTHER LOCAL TAXES</b>	<b>\$1,033,083</b>	<b>\$871,562</b>	<b>\$1,427,313</b>

REVENUE FROM COUNTY SOURCES				
CODE	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
13010	Permits, Priv Fees & Reg Licenses			
	Animal Licenses			
0001	Dog Licenses	14,353	13,900	13,800
13030	Permits & Other Licenses			
0004	Land Use Application Fees	42,980	35,000	400
0005	Transfer Fees	844	650	650
0006	Zoning Fees	600	300	0
0007	Planning Fees	11,500	3,000	6,000
0008	Building Permits	126,273	100,000	95,000
	<b>TOTAL PERMITS, FEES, &amp; LICENSES</b>	<b>\$196,550</b>	<b>\$152,850</b>	<b>\$115,850</b>
14010	Fines & Forfeitures			
	Fines & Forfeitures			
0001	Court Fines & Fees	634,208	451,072	451,072
0003	Interest - Unpaid Fines	179	150	150
0008	Courthouse Security Fees	71,731	42,256	53,314
0009	Jail Admission Fees	2,191	0	0
0010	DNA Blood Testing Fee	399	0	0
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$708,708</b>	<b>\$493,478</b>	<b>\$504,536</b>
15010	Revenue From Use of Money & Property			
	Revenue From Use of Money			
0002	Interest on Investments	170,052	80,000	185,000
0004	Interest/Suntrust Secur/Food Lion	5,435	0	0
	<b>TOTAL - USE OF MONEY/PROPERTY</b>	<b>\$175,487</b>	<b>\$80,000</b>	<b>\$185,000</b>
16010	Charges for Services			
	Court Costs			
0003	Sheriff's Fees	740	2,200	2,200
0004	Sheriff/Concealed Permits	2,693	0	0
0006	Circuit Court - Isle of Wight	14,833	16,808	18,462
0018	Collection Fee Account	33,256	4,436	4,436
16020	Commonwealth's Attorney Fees			
0001	Commonwealth's Attorney Fees	1,086	1,000	1,000
0002	Com Atty - City of Franklin	21,779	21,779	22,000
16030	Charges for Law Enforcement			
0001	School Resource Officer/Reimb	26,906	42,227	45,584
0003	DARE Contributions	321	0	0
16040	Charges for Fire & Rescue Service			
0001	Service Fees - Ambulance Transport	142,564	233,600	195,752
0003	Reimbursement VFD-VRS	4,008	0	0
16050	Charges for Correction - Detention			
0001	Charges for Detention	24,150	0	0

REVENUE FROM COUNTY SOURCES				
CODE	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
16080	Charges - Tax Exempt Properties			
0001	Service Charges Tax Exempt Properties	34,836	30,351	38,000
16090	Charges for Health			
0001	Telephone/Custodial/Etc.	45,524	25,000	25,000
16110	Charges for Social Services			
0001	Telephone/Custodial/Etc.	48,686	22,000	22,000
16120	Charges for Soil & Water Conservation			
0001	Reimb-Soil & Water Salaries	68,788	0	0
16140	Charges for Cultural Enrichment			
0002	Electrical - RMA	4,499	0	0
16160	Charges - Planning/Community Develop.			
0001	Tax Map Charges	75	0	0
0002	Misc Zoning/911Book Updates	902	0	0
0003	Plat Fees	3,100	0	0
16170	Charges for Project Lifesaver			
0001	Project Lifesaver	10,450	0	0
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$489,196</b>	<b>\$399,401</b>	<b>\$374,434</b>
	Miscellaneous Revenue			
18020	Annex Payments - Loss of Revenue			
0001	General Obligation Debt	20,775	19,794	18,615
18030	Expenditure Refunds			
0003	Expenditure Refunds	30,238	0	0
0004	Insurance Claims & Dividends	27,820	0	0
0005	Blue Cross/Blue Shield	31,649	0	0
0095	Reimb Home Program Funds	30,938	0	0
18990	Miscellaneous			
0002	City of Franklin Shared Costs	135,175	142,380	139,773
0005	Copier Reimb/Clerk's Office	3,095	0	0
0012	Industrial Corridor Tax Revenue	550,000	530,000	577,000
0013	Commerce Park, Other Sale of Land	138,813	0	0
0020	Return Check Fee	2,380	0	0
0025	Camp/Campbell Foundation	61,000	0	0
0036	Franklin Southampton Charities	12,379	0	0
	<b>TOTAL MISCELLANEOUS</b>	<b>\$1,044,262</b>	<b>\$692,174</b>	<b>\$735,388</b>
	<b>TOTAL REVENUE/LOCAL SOURCES</b>	<b>\$17,027,533</b>	<b>\$17,368,184</b>	<b>\$19,019,780</b>

REVENUE FROM COUNTY SOURCES				
	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
	Other County Sources			
15020	Revenue from Use of Money			
0010	Tuition	6,394	2,000	2,000
16120	Charges for Services			
0010	Day Care Center	14,112	0	0
18990	Miscellaneous Revenue			
0100	Expenditure Refunds	253,713	0	0
0101	Donations	135,682	0	0
0110	School Activity Reimbursement	13,721	0	0
0200	E-Rates Refund	77,765	0	0
41050	Fund Transfers			
0001	Transfer in from other funds	40,510	0	0
0005	Transfer in - General Fund Reserve	0	351,676	888,873
61010	SL4 Cafeteria			
0001	Food Sales Acct Interest	4,185	3,600	2,000
0013	Food Sales	454,615	556,900	525,680
	<b>TOTAL OTHER COUNTY SOURCES</b>	<b>\$1,000,697</b>	<b>\$914,176</b>	<b>\$1,418,553</b>
	E-911			
12160	Emergency 911 Phone System			
0001	E-911 System Tax	146,271	144,000	0
0002	E-911 Reserve	0	19,490	0
24040	Categorical Aid			
0001	Wireless E-911 PSAP Funds	49,655	42,065	0
	<b>TOTAL E-911 SYSTEM TAX</b>	<b>\$195,926</b>	<b>\$205,555</b>	<b>\$0</b>
	Enterprise System			
16100	Enterprise System			
0001	Water Service Fees	269,025	270,840	270,840
0002	Sewer Service Fees	716,206	760,800	760,800
0003	Facility Fees/Water & Sewer	27,500	0	0
0004	Courtland Water Fees	2,880	0	0
0005	Connection Fees	50,450	45,000	45,000
0009	Penalty/Interest	37,246	25,569	25,569
0010	Reconnection Fees	8,332	6,600	6,600
0012	MISC/Delinquent Deposits	66	0	0
0014	Reserve Account Interest	10,973	0	0
0015	Refunds	2,941	0	0
0017	Insurance Claims & Dividends	2,424	0	0
0020	Debt Service - Narricot	10,215	10,215	10,215
0025	Matching Safety Grant Program	440	0	0

REVENUE FROM COUNTY SOURCES				
CODE	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
16400	Utility Loan Proceeds			
0001	Utility Loan Proceeds Revenue	0	5,915,294	0
	<b>TOTAL ENTERPRISE SYSTEM</b>	<b>\$1,138,698</b>	<b>\$7,034,318</b>	<b>\$1,119,024</b>
	Building Fund Revenue			
12020	Utility Tax			
0002	Utility Taxes	0	464,000	464,000
0003	Roanoke Cooperative	88	0	0
0004	Prince George Electric Cooperative	276	0	0
0005	Mecklenburg Cooperative	19,136	0	0
0006	Dominion Virginia Power Company	275,805	0	0
0007	Community Electric Cooperative	150,928	0	0
0008	City of Franklin	30,508	0	0
0009	Utility Tax - Telephone	432,310	400,000	0
15020	Revenue from Use of Property			
0001	Rental of General Property	60,556	60,556	60,556
18990	Miscellaneous			
0003	Refunds	6,095	0	0
0040	Office of Emergency Medical Serv	0	29,060	0
0045	Courtland Tower HRPDC	105,000	0	0
41050	Transfers			
0001	Transfer in from Other Funds	1,475	0	0
0006	Interest Note Proceeds Radio System	61,498	0	0
0010	Turner Tract Dev/Non-Utility	0	5,106,000	0
0011	SNAP Interest Income	0	360,000	540,077
0015	Bridge Loan Proceeds-Hunterdale	0	16,000,000	0
61010	Fund Balance			
0001	Reserve Funds	1,026,528	701,382	1,261,661
	<b>TOTAL BUILDING FUND REVENUE</b>	<b>\$2,170,203</b>	<b>\$23,120,998</b>	<b>\$2,326,294</b>
	<b>TOTAL REVENUE/ALL COUNTY SOURCES</b>	<b>\$21,533,057</b>	<b>\$48,643,231</b>	<b>\$23,883,651</b>

REVENUE FROM COMMONWEALTH				
CODE	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
22010	State Aid - Non-Categorical			
0001	ABC Profits	8,611	8,600	8,600
0002	Wine Taxes	9,026	9,034	9,026
0003	Motor Vehicle Carrier's Tax	56,749	55,000	55,000
0005	Mobile Home Titling Tax	25,298	30,000	21,000
0006	Local Tax on Deed - County	206,140	80,000	125,000
	<b>TOTAL NON-CATEGORICAL AID</b>	<b>\$305,824</b>	<b>\$182,634</b>	<b>\$218,626</b>
23010	Shared Expenses - Categorical Commonwealth's Attorney			
0001	Salaries	250,472	260,897	270,342
0002	Employer FICA	18,660	19,958	20,681
0003	Employer VRS	7,514	10,435	16,032
0004	Employer Group Life	0	0	1,081
0006	Other Costs	9,545	6,789	6,789
23020	Sheriff			
0001	Salaries	2,254,932	2,425,388	2,517,806
0002	Employer FICA	166,671	185,541	192,610
0003	Employer VRS	66,392	96,080	147,948
0004	Employer Group Life	0	0	9,979
0005	Travel/Vehicles	77,394	0	0
0006	Office Equipment	9,449	0	0
0007	Extradition Expenses	5,647	0	0
23030	Commissioner of Revenue			
0001	Salaries	75,980	79,106	82,631
0002	Employer FICA	5,729	6,052	6,321
0003	Employer VRS	2,220	3,081	4,782
0004	Employer Group Life	0	0	323
0006	Other Costs	-338	0	0
23040	Treasurer			
0001	Salaries	73,777	77,038	80,493
0002	Employer FICA	5,644	5,893	6,157
0003	Employer VRS	2,213	3,081	4,773
0004	Employer Group Life	0	0	322
0006	Other Costs	-338	0	0
23050	Medical Examiner			
0001	Medical Examiner	60	900	0
23060	Registrar			
0001	Registrar	38,823	40,091	42,667
0002	Electoral Board/Travel	7,126	7,015	7,392
23070	Circuit Court Clerk			
0001	Clerk Other Costs	13,970	2,000	2,104
0002	Employer FICA	0	6,643	6,886
0003	Employer VRS	0	3,473	5,338

REVENUE FROM COMMONWEALTH				
CODE	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
0004	Employer Group Life	0	0	360
0005	Clerk Salaries	0	260,509	270,048
0006	Technology Trust Fund	0	13,498	13,498
	<b>TOTAL SHARED EXP-CATEGORICAL</b>	<b>\$3,091,542</b>	<b>\$3,513,468</b>	<b>\$3,717,363</b>
24040	Other Categorical Aid			
0002	Victim Witness Assistance Grant	51,590	46,981	52,202
0004	Contract Jail Beds	54,054	0	0
0005	Share of Jail Costs	373,116	399,033	397,965
0010	Domestic Preparedness Equip Program	35,227	0	0
0012	Fire Program Fund Allocation	62,203	0	0
0013	VDH Get Alarmed VA	590	0	0
0014	Jurors & Witnesses	13,104	0	0
0015	SEVAMP - Visiting Nurse	56,670	0	0
0016	Emergency Medical Service	13,349	0	0
0017	Courthouse Maintenance Fees	29,096	21,000	24,000
0018	Court Appointed Attorney Fees	88	0	0
0020	Litter Control Grant	14,583	0	0
0022	Highway Safety Grant/DUI	11,500	0	0
0025	Local Law Enf Block Grant	1,021	0	0
0050	Comp Services Act - SSI	2,862	0	0
0051	Comp Services Act - Administration	8,462	8,462	8,462
0052	Comprehensive Services Act	18,755	29,260	37,482
0055	Telephone - Child Support ENF	258	0	0
0056	VA Com for the Arts - RMA	5,000	0	0
0065	Recycle Grant - Extension	1,875	0	0
0075	Animal Friendly Funds	154	0	0
0080	PSAP Wireless E-911	0	0	45,924
0100	State Match - FEMA	18,845	0	0
0145	Dept of the Treasury - Unclaimed	3,083	0	0
	<b>TOTAL OTHER CATEGORICAL AID</b>	<b>\$775,485</b>	<b>\$504,736</b>	<b>\$566,035</b>
24020	State School Aid Education			
0020	Basic School Aid	7,724,420	8,637,209	8,741,773
0050	Foster Home Children	40,123	55,392	60,171
0060	General Adult Education	0	3,078	3,078
0070	Gifted & Talented	76,445	81,771	81,674
0080	Remedial Education	299,746	251,446	251,149
0081	Remedial Summer School	163,294	224,050	144,285
0120	Special Education	1,243,242	1,175,460	1,176,111
0170	Vocational Education	142,832	165,587	165,391

REVENUE FROM COMMONWEALTH				
CODE	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
0210	FICA	432,520	494,715	494,130
0230	VRS	406,367	645,992	741,195
0250	Group Life	0	28,620	26,544
0465	Homebound	808	2,121	2,217
0480	Regional Tuition	554,193	588,228	687,218
0580	Teacher Incentive Payment	164,961	163,542	600,307
0640	Enrollment Loss	0	0	4,613
0650	At Risk	221,117	240,399	229,521
0750	Reduced K-3	193,875	279,973	298,167
0915	Mentor Teacher Program	19,203	0	0
0920	Electronic Classroom-Reimb	3,197	0	0
0935	Industry Certification	1,924	0	0
0940	Project Graduation	5,000	0	0
0990	School Construction/Debt Service	141,811	142,097	142,036
1000	Lottery	484,663	475,969	451,231
1025	Algebra Readiness	69,767	35,096	35,096
1028	Career & Technical Education	22,430	25,938	30,046
1030	ISAEP Funding	15,717	15,717	15,717
2010	State Sales Tax	3,015,842	3,497,599	3,320,130
	<b>TOTAL SCHOOL AID</b>	<b>\$15,443,497</b>	<b>\$17,229,999</b>	<b>\$17,701,800</b>
25020	Other State Funds			
0140	Rental Textbooks-260	126,980	208,128	204,758
0760	Technology Plan-265	486,914	206,000	206,000
0768	At Risk 4 Year Olds	62,191	122,687	129,503
0775	Reading Intervention	28,044	30,187	44,274
0792	Special Ed in Jails	226	0	0
	<b>TOTAL OTHER STATE AID</b>	<b>\$704,355</b>	<b>\$567,002</b>	<b>\$584,535</b>
61010	Food Service (State)			
0002	SL4 Cafeteria	11,934	12,450	14,500
	<b>TOTAL STATE FOOD SERVICE</b>	<b>\$11,934</b>	<b>\$12,450</b>	<b>\$14,500</b>
24010	Public Assistance			
0002	VPA State Revenues	1,648,658	1,810,485	1,940,369
	<b>TOTAL PUBLIC ASSISTANCE</b>	<b>\$1,648,658</b>	<b>\$1,810,485</b>	<b>\$1,940,369</b>
	<b>TOTAL REVENUE/STATE SOURCES</b>	<b>\$21,981,295</b>	<b>\$23,820,774</b>	<b>\$24,743,228</b>

REVENUE FROM FEDERAL FUNDS				
CODE	CLASSIFICATION	ACTUAL REVENUE 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
33010	Federal Funds/School Operating			
0010	Adult Basic Education	14,556	11,500	11,500
0020	Secondary System Autistic Grant	450	0	0
0050	Calculators-Federal	2,932	0	0
0520	Vocational (Equip) Due Process	988	0	0
0545	Assistive Technology	10,216	0	0
33020	Federal Funds			
0020	Title I - 500 & 501	573,581	574,545	542,777
0025	Reading First Nottoway School - Proj	0	0	195,559
0030	Title V - Innovative Educ Programs - 600	14,771	14,772	7,312
0170	Vocational/Special Education Projects - 800	54,230	53,235	50,912
0190	Title VIB - Flow Through - 550	683,755	630,280	638,018
0280	Substance - Drug Prevention - 650	24,765	17,771	12,542
0290	VIB Pre-School Incentive - 900	12,227	13,800	13,590
0320	Title IIA Train & Recruit/P 620	165,991	157,265	148,880
0330	Idea Part B SLIVER Grant - 570	14,984	14,984	0
0350	Title IID Ed Tech/P 630/TEDT	11,720	14,037	5,863
0360	Opportunity Inc - Prog 850	125,806	0	200,000
0370	IV B 21ST Century Com Learning	18,765	0	135,870
	<b>TOTAL FEDERAL FUNDS</b>	<b>\$1,729,737</b>	<b>\$1,502,189</b>	<b>\$1,962,823</b>
61010	Food Service (Federal)			
0003	Food Service (21)	519,001	480,000	511,820
	<b>TOTAL FEDERAL FOOD SERVICE</b>	<b>\$519,001</b>	<b>\$480,000</b>	<b>\$511,820</b>
33010	Federal - Categorical Aid			
0001	COPS Grant - Federal	24,665	0	0
0100	FEMA - Federal Share	32,115	0	0
	<b>TOTAL FED - CATEGORICAL AID</b>	<b>\$56,780</b>	<b>\$0</b>	<b>\$0</b>
	<b>TOTAL REVENUE - ALL FEDERAL</b>	<b>\$2,305,518</b>	<b>\$1,982,189</b>	<b>\$2,474,643</b>
	<b>TOTAL REVENUE - ALL SOURCES</b>	<b>\$45,819,870</b>	<b>\$74,446,194</b>	<b>\$51,101,522</b>

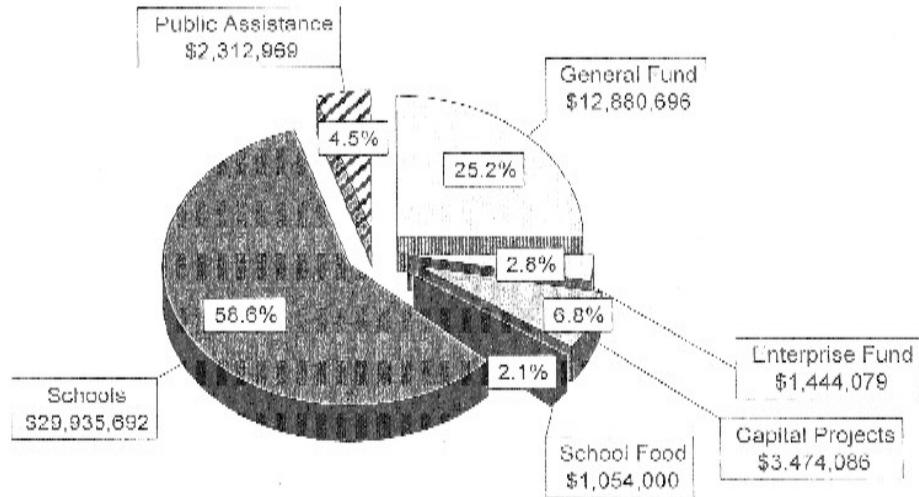
<b>EXPENDITURE ESTIMATES</b>				
<b>CODE</b>	<b>CLASSIFICATION</b>	<b>ACTUAL EXPENDITURES 2005-2006</b>	<b>CURRENT BUDGET 2006-2007</b>	<b>APPROVED BUDGET 2007-2008</b>
	GENERAL FUND			
11010	Board of Supervisors	150,811	112,393	160,724
12110	County Administration	266,434	300,435	320,389
12310	Commissioner of Revenue	201,372	246,532	266,074
12320	Board of Assessors	84,236	3,600	8,100
12410	Treasurer	205,690	228,746	247,961
12415	Delinquent Tax Collection	64,103	56,700	25,000
12430	Accounting	155,076	184,226	221,803
12510	Data Processing	183,459	203,763	228,280
12550	Insurance/County Code	86,784	118,930	128,930
13200	Registrar	118,723	136,221	147,191
21100	Circuit Court	59,630	66,631	71,616
21200	General District Court	19,179	21,176	22,823
21300	Special Magistrates	1,141	1,438	1,438
21600	Clerk of Circuit Court	130,352	436,193	438,078
21700	Sheriff - Bailiff	349,137	338,861	358,047
21750	Courthouse Security	17,938	56,065	67,550
22100	Commonwealth's Attorney	401,438	404,199	418,269
22200	Victim Witness Assistance Program	51,590	63,808	64,882
31200	Sheriff - Law Enforcement	1,437,549	1,542,619	1,564,014
31400	Enhanced 911	0	0	157,853
31500	PSAP Wireless E-911	0	0	45,924
31600	Sheriff - Project Lifesaver	6,313	0	0
31750	School Resources Officer Program	35,992	42,227	45,584
32200	Volunteer Fire Depts	316,026	271,480	292,344
32300	Volunteer Rescue Squads	868,493	878,049	920,879
32400	State Forestry Service	12,982	13,257	13,257
33100	Sheriff - Detention	2,326,049	2,439,116	2,585,818
33300	Probation	71,370	92,696	63,196
34000	Inspections	55,140	131,230	140,964
35100	Animal Control	70,152	98,407	101,830
35300	Medical Examiner	100	1,500	500
35500	Emergency Services/Civil Defense	246,004	26,612	68,400
41320	Street Lights	40,322	44,000	44,000
41500	Assign-A-Highway Program	0	0	52,355
42300	Refuse Collection	405,219	840,578	677,555
42400	Refuse Disposal	921,587	789,456	1,152,860
43000	Buildings & Grounds	417,769	458,416	469,952
51100	Local Health Department	281,540	295,617	310,398
51400	Senior Citizen In-Home	56,670	0	0
52000	Mental Health Services	71,706	75,291	79,056
53220	State & Local Hospitalization	5,458	5,029	3,597
53240	Senior Services of Southeastern VA	5,265	7,207	14,350
53500	Comprehensive Services Act	53,214	55,721	67,865
53600	Welfare Administration/Services	1,706	1,706	1,706
72000	Cultural	4,000	5,000	6,000

EXPENDITURE ESTIMATES				
CODE	CLASSIFICATION	ACTUAL EXPENDITURES 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
72200	Rawls Museum Arts	15,000	10,000	15,000
72500	Cultural Enrichment	3,500	5,000	30,000
73200	WC Rawls Regional Library	183,877	192,948	239,910
81100	Planning	266,249	223,536	232,980
81500	Economic Development	150,000	150,000	150,000
82400	Soil & Water Conservation	10,000	10,000	10,280
82500	Chowan Basin Soil & Water Conservation	68,788	0	0
83500	Coop Extension Service Program	53,295	54,144	55,114
91400	Non-Departmental	558,301	90,000	70,000
92000	Home Program Projects	30,938	0	0
	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$11,597,667</b>	<b>\$11,830,759</b>	<b>\$12,880,696</b>
	<b>PUBLIC ASSISTANCE</b>			
53100	Welfare Admin/Eligibility	528,828	631,499	676,757
53100	Welfare Admin/Service	386,436	474,451	401,364
53100	Welfare Admin/Joint	392,708	329,020	387,805
53100	Welfare Admin/Energy	11,102	26,750	21,550
53100	View Administration	67,770	71,793	106,143
53100	Program Improvement Plan	1,057	5,000	0
53210	Benefit Programs	539,025	626,636	719,350
	<b>TOTAL PUBLIC ASS'T EXPENSES</b>	<b>\$1,926,926</b>	<b>\$2,165,149</b>	<b>\$2,312,969</b>
	<b>E-911 FUND</b>			
31400	E-911	133,580	163,490	0
31500	Wireless E-911 PSAP Funding	37,212	42,065	0
	<b>TOTAL E-911 EXPENSES</b>	<b>\$170,792</b>	<b>\$205,555</b>	<b>\$0</b>
	<b>SCHOOL FUND</b>			
61000	Instruction	16,234,452	17,587,963	18,481,423
62000	Admin, Attendance & Health	1,111,255	1,258,682	1,294,409
63000	Other Direction & Management	2,250,242	2,482,288	2,600,323
64000	Operation & Maintenance	2,686,190	2,849,575	2,870,863
65000	School Food Service - Non-operating	84,685	98,604	109,340
66000	Facilities	158,483	204,026	204,026
67000	Debt Service	1,991,000	1,912,455	1,839,450
Prog 200	Meherrin Tutorial	3,648	0	0
Prog 220	Meherrin Day Care	11,622	0	0
Prog 225	Capron Day Care	2,490	0	0
Prog 260	Rental Textbook	126,260	208,128	204,758
Prog 265	Technology Plan	564,679	206,000	206,000

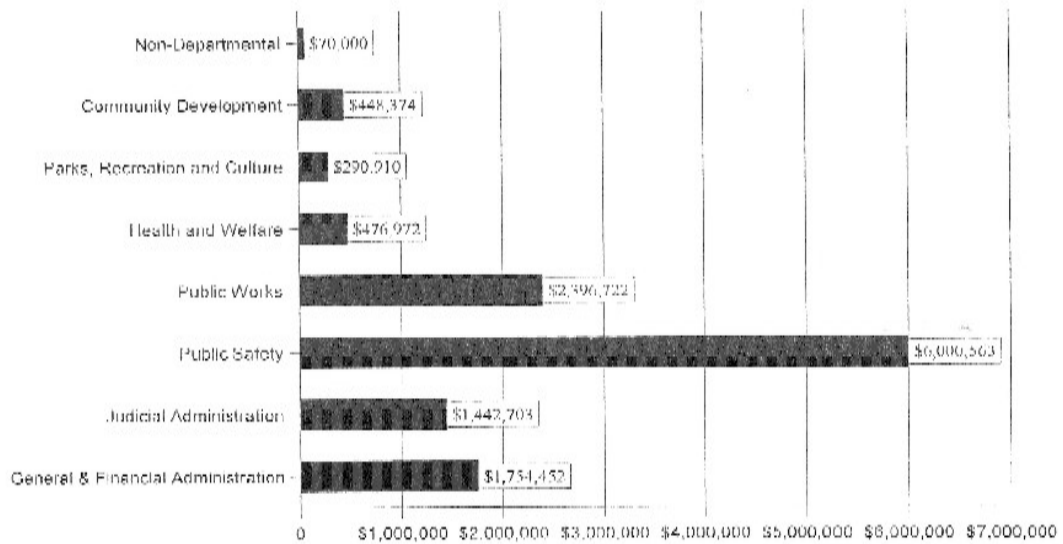
EXPENDITURE ESTIMATES				
CODE	CLASSIFICATION	ACTUAL EXPENDITURES 2005-2006	CURRENT BUDGET 2006-2007	APPROVED BUDGET 2007-2008
Prog 310	Camp Foundation Grants	7,673	0	0
Prog 320	Franklin/Southampton Charities	120,732	0	0
Prog 330	International Paper Grants	4,980	0	0
Prog 340	Dominion Grants	2,500	0	0
Prog 350	Hunterdale Family Preservation	1,641	0	0
Prog 400	At Risk 4 Year Olds	62,191	122,687	129,503
Prog 425	Mentor Program	19,203	0	0
Prog 450	Reading Intervention	28,044	30,187	44,274
Prog 500	Title I	573,581	574,545	542,777
Prog 525	Reading First Grant	0	0	195,559
Prog 550	Title VIB Special Education	684,204	630,280	638,018
Prog 560	21ST Century Community Learning	18,765	0	135,870
Prog 570	Sliver Grant	14,984	14,984	0
Prog 600	Title VI Innovative Education Program	14,771	14,772	7,312
Prog 625	Title IIA Training & Recruit	165,992	157,265	148,880
Prog 630	Title IID Ed Tech	11,720	14,037	5,863
Prog 650	Substance & Drug Prevention	24,765	17,771	12,542
Prog 800	Vocational Special Education	54,230	53,235	50,912
Prog 850	Opportunity Inc	125,806	0	200,000
Prog 900	Pre-School Incentive - Mini Grant	12,227	13,800	13,590
69000	School Activity Accounts	13,721	0	0
	<b>TOTAL SCHOOL FUND EXPENSES</b>	<b>\$27,186,736</b>	<b>\$28,451,284</b>	<b>\$29,935,692</b>
	SCHOOL FOOD SERVICE			
65100	School Food	983,603	1,052,950	1,054,000
	<b>TOTAL SCHOOL FOOD SERVICE</b>	<b>\$983,603</b>	<b>\$1,052,950</b>	<b>\$1,054,000</b>
	COUNTY BUILDING FUND			
93000	Transfers Out to Other Funds	-262,566	-190,906	-130,332
94000	County Building Program	2,170,203	23,263,429	3,604,418
	<b>TOTAL COUNTY BUILDING FUND</b>	<b>\$1,907,637</b>	<b>\$23,072,523</b>	<b>\$3,474,086</b>
	FEDERAL GRANTS FUND			
89516	IPR Administration		0	
	<b>TOTAL FEDERAL GRANTS FUND</b>		<b>\$0</b>	

<b>EXPENDITURE ESTIMATES</b>				
<b>CODE</b>	<b>CLASSIFICATION</b>	<b>ACTUAL EXPENDITURES 2005-2006</b>	<b>CURRENT BUDGET 2006-2007</b>	<b>APPROVED BUDGET 2007-2008</b>
	<b>ENTERPRISE FUND</b>			
89400	Enterprise/Utility Extension	40,148	6,223,895	0
89500	Enterprise Fund - Sewer	997,041	914,651	921,641
89600	Enterprise Fund - Water	520,792	529,428	522,438
	<b>TOTAL ENTERPRISE EXPENSES</b>	<b>\$1,557,981</b>	<b>\$7,667,974</b>	<b>\$1,444,079</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$45,331,342</b>	<b>\$74,446,194</b>	<b>\$51,101,522</b>

### Southampton County Budgeted Expenses - FY 2008

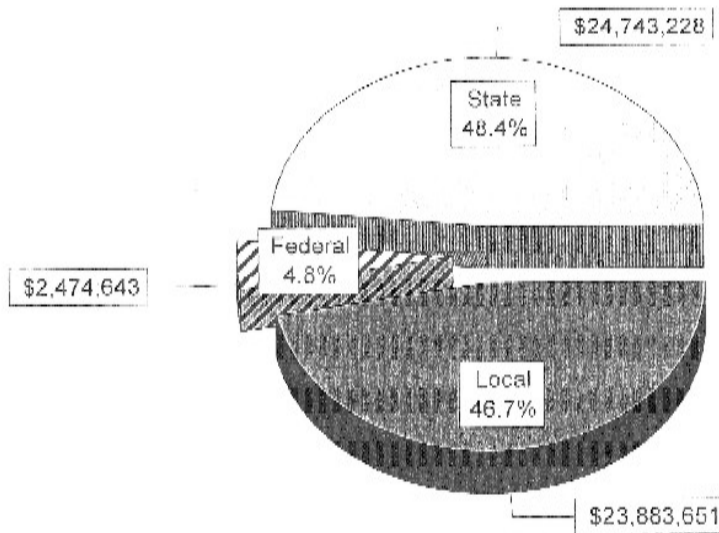


### Southampton County Budgeted General Fund Expenses - FY 2008



ANNUAL BUDGET

### Southampton County Revenue Sources - FY 2008



### Southampton County Local Revenue Sources - FY 2008

