

***MUNICIPAL
SERVICE
TAXING UNIT
(M.S.T.U.)***

MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2018/2019 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 7, 2018

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2018	2018/2019 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
102	COUNTY ATTORNEY - FMPA LITIGATION	\$68,909	\$0	\$0	(\$68,909)	(100.0)%
104	NORTH COUNTY AQUATIC CENTER	889,530	773,287	763,112	(126,418)	(14.2)%
105	GIFFORD AQUATIC CENTER	602,170	387,893	387,463	(214,707)	(35.7)%
108	RECREATION	911,910	998,616	1,010,245	98,335	10.8 %
115	INTERGENERATIONAL FACILITY	469,439	486,606	487,930	18,491	3.9 %
116	OCEAN RESCUE	890,366	904,775	902,505	12,139	1.4 %
161	SHOOTING RANGE	644,280	663,663	659,928	15,648	2.4 %
204	PLANNING AND DEVELOPMENT	247,426	252,591	252,017	4,591	1.9 %
205	COUNTY PLANNING	1,106,557	1,114,681	1,140,502	33,945	3.1 %
207	CODE ENFORCEMENT	514,518	512,142	512,220	(2,298)	(0.4)%
210	PARKS	174,044	172,332	188,758	14,714	8.5 %
214	ROADS AND BRIDGES	104,745	0	0	(104,745)	(100.0)%
234	TELECOMMUNICATIONS	205,072	331,029	212,555	7,483	3.6 %
400	TAX COLLECTOR	80,000	80,000	80,000	0	0.0 %
SUB-TOTAL EXPENSES		\$6,908,966	\$6,677,615	\$6,597,235	(\$311,731)	(4.5)%
210	WINDSOR PROCEEDS EXPENSE	\$1,246,500	\$0	\$0	(\$1,246,500)	(100.0)%
199	GENERAL AND ADMIN. EXPENSE	449,362	449,362	456,193	6,831	1.5 %
199	TRANSFER OUT - TRANSPORTATION	5,267,562	5,267,562	5,206,447	(61,115)	(1.2)%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	18,060,480	18,060,480	19,169,225	1,108,745	6.1 %
199	RESERVE FOR CONTINGENCY	141,931	321,123	313,216	171,285	120.7 %
199	CASH FORWARD-SEPTEMBER 30	278,681	278,681	278,681	0	0.0 %
TOTAL EXPENSES		\$32,353,482	\$31,054,823	\$32,020,997	(\$332,485)	(1.0)%

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2018/2019 FUND 004
PROPOSED BUDGET AS OF SEPTEMBER 7, 2018

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2018	2018/2019 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$9,644,823	\$10,223,512	\$10,287,600	\$642,777	6.7 %
311-020	DELINQUENT AD VAL. TAX	5,000	5,000	5,000	0	0.0 %
311-030	INTEREST TAX ROLL	500	500	500	0	0.0 %
315-100	COMMUNICATIONS SERVICES TAX	1,000,000	1,100,000	1,100,000	100,000	10.0 %
316-000	LOCAL BUSINESS TAX	175,000	175,000	175,000	0	0.0 %
322-010	PLANNING FEES-COUNTY	230,000	230,000	242,000	12,000	5.2 %
323-100	FRANCHISE FEE-ELEC	6,800,000	6,800,000	6,740,000	(60,000)	(0.9)%
323-300	FRANCHISE FEE-H2O	1,700,000	1,717,000	1,717,000	17,000	1.0 %
323-400	FRANCHISE FEE-NATURAL GAS	70,000	50,000	50,000	(20,000)	(28.6)%
323-700	SOLID WASTE FEE	410,000	525,000	525,000	115,000	28.0 %
329-020	TREE ORDINANCE	28,000	30,000	30,000	2,000	7.1 %
335-120	STATE REVENUE SHARE	2,329,000	2,334,783	2,398,870	69,870	3.0 %
335-140	MOBILE HOME LICENSES	107,500	107,500	107,500	0	0.0 %
335-180	HALF CENT SALES TAX	6,353,393	6,646,332	6,783,555	430,162	6.8 %
347-201	GIFFORD DAILY POOL FEES	18,000	18,000	18,000	0	0.0 %
347-202	GIFFORD POOL PASSPORTS	3,000	3,000	3,000	0	0.0 %
347-203	GIFFORD POOL CONCESSIONS	1,000	1,000	1,000	0	0.0 %
347-204	GIFFORD POOL RENTALS	11,000	11,000	11,000	0	0.0 %
347-207	N. COUNTY YOUTH ATHLETICS	6,000	4,500	4,500	(1,500)	(25.0)%
347-208	N. COUNTY ADULT ATHLETICS	9,000	9,000	9,000	0	0.0 %
347-212	SUMMER/ HOLIDAY CAMP FEES	232	200	200	(32)	(13.8)%
347-213	N. C. (HOBART PARK) RENTALS	2,500	2,500	2,500	0	0.0 %
347-214	INTERGENERATIONAL FACILITY PROGRAM FEES	10,000	11,000	11,000	1,000	10.0 %
347-215	OCEAN RESCUE JR. LIFEGUARD PROGRAM	5,000	5,000	5,000	0	0.0 %
347-216	S. COUNTY YOUTH ATHLETICS	25,000	25,000	25,000	0	0.0 %
347-217	S. COUNTY ADULT ATHLETICS	25,000	30,000	30,000	5,000	20.0 %
347-219	S. COUNTY PARK RENTALS	7,500	7,500	7,500	0	0.0 %
347-220	GIFFORD POOL-TAX EXEMPT	10,000	10,000	10,000	0	0.0 %
347-221	GIFFORD POOL-MISC. FEES	200	200	200	0	0.0 %
347-222	GIFFORD POOL NON-TAXABLE	12,000	14,000	14,000	2,000	16.7 %
347-223	N. COUNTY POOL DAILY FEES	125,000	127,500	127,500	2,500	2.0 %
347-224	N. COUNTY POOL PASSPORTS	47,000	47,000	47,000	0	0.0 %
347-225	N. COUNTY POOL CONCESSIONS	6,500	7,500	7,500	1,000	15.4 %
347-226	N. COUNTY POOL MISC. FEES	1,200	1,500	1,500	300	25.0 %
347-227	N. COUNTY POOL NON - TAXABLE	32,000	33,500	33,500	1,500	4.7 %
347-228	N. COUNTY POOL RENTALS	30,000	30,000	30,000	0	0.0 %
347-230	N.C. TAX EXEMPT SPECIAL	26,000	26,000	26,000	0	0.0 %
347-272	N.C. POOL % SHARE CONCESSIONS	4,500	5,500	5,500	1,000	22.2 %
347-273	S. COUNTY PARK % SHARE CONCESSIONS	1,800	2,000	2,000	200	11.1 %
347-274	GIFFORD FIELDS % SHARE CONCESSIONS	0	0	400	400	N/A
347-276	N. COUNTY PARK % SHARE CONCESSIONS	500	500	500	0	0.0 %

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347-278	GIFFORD PARK BALLFIELD RENTAL	0	0	500	500	N/A
347-280	GIFFORD POOL % SHARE CONCESSIONS	0	0	1,000	1,000	N/A
347-281	INTERGENERATIONAL FACILITY PROG. FEES-TAX EXEMPT	7,500	10,000	12,000	4,500	60.0 %
347-282	INTERGENERATIONAL FACILITY % SHARE CONCESSIONS	600	1,500	1,500	900	150.0 %
347-300	INTERGENERATIONAL FACILITY ROOM RENTAL	72,000	75,000	77,500	5,500	7.6 %
347-301	INTERGENERATIONAL FACILITY GYM RENTAL	30,000	32,500	32,500	2,500	8.3 %
347-303	INTERGENERATIONAL FACILITY EQUIPMENT RENTAL	6,000	8,500	11,000	5,000	83.3 %
347-304	INTERGENERATIONAL FACILITY YOUTH ATHLETICS	40,000	40,000	40,000	0	0.0 %
347-305	INTERGENERATIONAL FACILITY ADULT ATHLETICS	8,000	8,000	8,000	0	0.0 %
347-307	INTERGENERATIONAL FACILITY CONCESSIONS	4,000	4,000	5,000	1,000	25.0 %
347-308	INTERGENERATIONAL FACILITY VENDING CONCESSIONS	300	300	300	0	0.0 %
347-309	INTERGENERATIONAL FACILITY ALCOHOL % SHARE	50	1,000	1,800	1,750	3500.0 %
347-310	INTERGENERATIONAL FACILITY CLEANING CHARGE	1,000	1,200	1,600	600	60.0 %
347-312	INTERGENERATIONAL FACILITY FITNESS PROGRAMS	18,000	35,000	40,000	22,000	122.2 %
347-313	INTERGENERATIONAL FACILITY OPEN GYM	17,500	24,000	24,000	6,500	37.1 %
347-314	INTERGENERATIONAL FACILITY FIELD RENTAL	0	1,000	1,800	1,800	N/A
347-501	RIFLE RANGE	105,000	105,000	105,000	0	0.0 %
347-502	PISTOL RANGE	105,000	105,000	105,000	0	0.0 %
347-503	SPORTING CLAYS COURSE	119,500	100,000	119,500	0	0.0 %
347-504	5-STAND	18,000	18,000	20,000	2,000	11.1 %
347-505	ARCHERY 50 YARD	1,600	1,600	1,600	0	0.0 %
347-506	ARCHERY COURSE	100	100	100	0	0.0 %
347-507	AIR GUN	125	125	125	0	0.0 %
347-508	JUNIOR INSTRUCTION	15,000	15,000	15,000	0	0.0 %
347-510	RANGE RENTAL	15,250	15,500	15,500	250	1.6 %
347-513	SKEET	40,000	25,000	40,000	0	0.0 %
347-514	TRAP/WOBBLE TRAP	30,000	30,000	30,000	0	0.0 %
347-515	SHOTGUN RENTALS	1,500	1,500	1,500	0	0.0 %
347-520	AMMUNITION SALES	42,000	42,000	42,000	0	0.0 %
347-521	ACCESSORIES SALES	40,000	35,000	40,000	0	0.0 %
347-522	OTHER ITEMS SALES	10,000	10,000	10,000	0	0.0 %
347-525	SHOOTING RANGE CONCESSIONS	2,500	0	0	(2,500)	(100.0)%
347-530	MISC SALES	300	300	300	0	0.0 %
354-008	CODE ENFORCEMENT FINES	145,000	145,000	125,000	(20,000)	(13.8)%
361-100	INTEREST INCOME	50,000	75,000	68,736	18,736	37.5 %
366-104	SPONSORSHIPS-RECREATION	1,000	1,400	1,400	400	40.0 %
369-092	BUILDING DEMOLITION LIENS	0	0	5,000	5,000	N/A
369-900	OTHER MISC. REVENUE	700	700	700	0	0.0 %
369-900	OTHER MISC. REV. - VERO CODGERS	3,000	0	0	(3,000)	(100.0)%
369-900	PHOTO COMMS	1,500	1,500	1,500	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(1,511,259)	(1,567,363)	(1,580,089)	(68,830)	4.6 %
389-040	CASH FORWARD OCTOBER 1	3,639,568	1,999,300	1,999,300	(1,640,268)	(45.1)%
TOTAL REVENUES		\$32,353,482	\$31,779,189	\$32,020,997	(\$332,485)	(1.0)%
2018/19	PROPOSED MILLAGE	1.0733		2014/15 MILLAGE	1.0733	
2017/18	MILLAGE	1.0733		2013/14 MILLAGE	1.0733	
2016/17	MILLAGE	1.0733		2012/13 MILLAGE	1.0733	
2015/16	MILLAGE	1.0733		2011/12 MILLAGE	1.0733	