

**MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2025/2026 FUND 004**

**PROPOSED BUDGET AS OF AUGUST 11, 2025**

| ACCT. #                   | ACCOUNT NAME                        | BUDGET<br>AS OF<br>3/31/2025 | 2025/2026<br>DEPARTMENT<br>REQUEST | COUNTY<br>ADMINISTRATOR<br>RECOMMENDED | INCREASE<br>(DECREASE) | %<br>INCREASE<br>(DECREASE) |
|---------------------------|-------------------------------------|------------------------------|------------------------------------|----------------------------------------|------------------------|-----------------------------|
| 104                       | NORTH COUNTY AQUATIC CENTER         | \$2,006,888                  | \$1,651,486                        | \$1,646,760                            | (\$360,128)            | (17.9)%                     |
| 105                       | GIFFORD AQUATIC CENTER              | 818,815                      | 841,583                            | 830,614                                | 11,799                 | 1.4 %                       |
| 108                       | RECREATION                          | 1,462,039                    | 1,274,258                          | 1,263,698                              | (198,341)              | (13.6)%                     |
| 115                       | INTERGENERATIONAL FACILITY          | 1,058,843                    | 1,018,463                          | 948,263                                | (110,580)              | (10.4)%                     |
| 116                       | BEACH PARKS                         | 1,534,509                    | 1,298,259                          | 1,294,788                              | (239,721)              | (15.6)%                     |
| 161                       | SHOOTING RANGE                      | 1,077,007                    | 1,175,692                          | 1,078,192                              | 1,185                  | 0.1 %                       |
| 204                       | PLANNING AND DEVELOPMENT            | 573,753                      | 480,243                            | 514,087                                | (59,666)               | (10.4)%                     |
| 205                       | COUNTY PLANNING                     | 2,943,011                    | 3,186,867                          | 2,744,572                              | (198,439)              | (6.7)%                      |
| 207                       | CODE ENFORCEMENT                    | 915,841                      | 808,389                            | 807,389                                | (108,452)              | (11.8)%                     |
| 231                       | NATURAL RESOURCES                   | 1,090,943                    | 528,617                            | 584,617                                | (506,326)              | (46.4)%                     |
| 400                       | TAX COLLECTOR                       | 197,420                      | 197,420                            | 207,291                                | 9,871                  | 5.0 %                       |
| <b>SUB-TOTAL EXPENSES</b> |                                     | <b>\$13,679,069</b>          | <b>\$12,461,277</b>                | <b>\$11,920,271</b>                    | <b>(\$1,758,798)</b>   | <b>(12.9)%</b>              |
| 210                       | WINDSOR PROCEEDS EXPENSE            | \$781,683                    | \$0                                | \$0                                    | (\$781,683)            | (100.0)%                    |
| 199                       | GENERAL AND ADMIN. EXPENSE          | 607,022                      | 620,209                            | 624,889                                | 17,867                 | 2.9 %                       |
| 199                       | TRANSFER OUT - TRANSPORTATION       | 9,403,139                    | 10,511,041                         | 9,782,470                              | 379,331                | 4.0 %                       |
| 199                       | TRANSFER OUT - G.F./LAW ENFORCEMENT | 32,591,706                   | 39,062,206                         | 32,750,630                             | 158,924                | 0.5 %                       |
| 199                       | RESERVE FOR CONTINGENCY             | 192,687                      | 502,651                            | 679,251                                | 486,564                | 252.5 %                     |
| <b>TOTAL EXPENSES</b>     |                                     | <b>\$57,255,306</b>          | <b>\$63,157,384</b>                | <b>\$55,757,511</b>                    | <b>(\$1,497,795)</b>   | <b>(2.6)%</b>               |

**MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2025/2026 FUND 004**

**PROPOSED BUDGET AS OF AUGUST 11, 2025**

| ACCT #  | ACCOUNT NAME                       | BUDGET<br>AS OF<br>3/31/2025 | 2025/2026<br>DEPARTMENT<br>REQUEST | COUNTY<br>ADMINISTRATOR<br>RECOMMENDED | INCREASE<br>(DECREASE) | %<br>INCREASE<br>(DECREASE) |
|---------|------------------------------------|------------------------------|------------------------------------|----------------------------------------|------------------------|-----------------------------|
| 311-010 | CURRENT AD VALOREM TAX             | \$18,831,653                 | \$20,338,185                       | \$20,425,576                           | \$1,593,923            | 8.5 %                       |
| 311-020 | DELINQUENT AD VAL. TAX             | 8,000                        | 8,000                              | 8,000                                  | 0                      | 0.0 %                       |
| 311-030 | INTEREST TAX ROLL                  | 2,000                        | 3,000                              | 3,000                                  | 1,000                  | 50.0 %                      |
| 315-100 | COMMUNICATIONS SERVICES TAX        | 1,150,000                    | 1,150,000                          | 1,150,000                              | 0                      | 0.0 %                       |
| 316-000 | LOCAL BUSINESS TAX                 | 175,000                      | 175,000                            | 175,000                                | 0                      | 0.0 %                       |
| 322-010 | PLANNING FEES-COUNTY               | 425,000                      | 450,000                            | 450,000                                | 25,000                 | 5.9 %                       |
| 323-100 | FRANCHISE FEE-ELEC                 | 9,515,000                    | 9,250,000                          | 9,250,000                              | (265,000)              | (2.8)%                      |
| 323-300 | FRANCHISE FEE-H2O                  | 2,325,000                    | 2,325,000                          | 2,325,000                              | 0                      | 0.0 %                       |
| 323-400 | FRANCHISE FEE-NATURAL GAS          | 185,000                      | 190,000                            | 190,000                                | 5,000                  | 2.7 %                       |
| 323-700 | SOLID WASTE FEE                    | 800,000                      | 825,000                            | 825,000                                | 25,000                 | 3.1 %                       |
| 329-020 | TREE ORDINANCE                     | 35,000                       | 35,000                             | 35,000                                 | 0                      | 0.0 %                       |
| 329-040 | DEVELOPER REVIEW FEE               | 0                            | 12,500                             | 12,500                                 | 12,500                 | N/A                         |
| 331-400 | DOT SAFE STREETS FOR ALL GRANT     | 160,000                      | 0                                  | 0                                      | (160,000)              | (100.0)%                    |
| 334-301 | STATE DEP PHYS ENV GRANT           | 237,088                      | 0                                  | 0                                      | (237,088)              | (100.0)%                    |
| 335-120 | STATE REVENUE SHARE                | 4,391,988                    | 4,425,000                          | 4,391,988                              | 0                      | 0.0 %                       |
| 335-140 | MOBILE HOME LICENSES               | 110,000                      | 110,000                            | 110,000                                | 0                      | 0.0 %                       |
| 335-180 | HALF CENT SALES TAX                | 13,306,382                   | 13,306,382                         | 13,280,414                             | (25,968)               | (0.2)%                      |
| 337-700 | BLUE FOUNDATION SENIOR GRANT       | 76,959                       | 85,108                             | 85,108                                 | 8,149                  | 10.6 %                      |
| 347-201 | GIFFORD DAILY POOL FEES            | 42,893                       | 28,000                             | 28,000                                 | (14,893)               | (34.7)%                     |
| 347-202 | GIFFORD POOL PASSPORTS             | 14,148                       | 15,000                             | 15,000                                 | 852                    | 6.0 %                       |
| 347-204 | GIFFORD POOL RENTALS               | 12,354                       | 10,500                             | 10,500                                 | (1,854)                | (15.0)%                     |
| 347-213 | N. C. (HOBART PARK) RENTALS        | 8,000                        | 22,000                             | 22,000                                 | 14,000                 | 175.0 %                     |
| 347-216 | S. COUNTY YOUTH ATHLETICS          | 20,000                       | 22,000                             | 22,000                                 | 2,000                  | 10.0 %                      |
| 347-217 | S. COUNTY ADULT ATHLETICS          | 49,650                       | 49,650                             | 49,650                                 | 0                      | 0.0 %                       |
| 347-219 | S. COUNTY PARK RENTALS             | 10,000                       | 13,500                             | 13,500                                 | 3,500                  | 35.0 %                      |
| 347-220 | GIFFORD POOL-TAX EXEMPT            | 4,000                        | 3,000                              | 3,000                                  | (1,000)                | (25.0)%                     |
| 347-221 | GIFFORD POOL-MISC. FEES            | 3,449                        | 200                                | 200                                    | (3,249)                | (94.2)%                     |
| 347-222 | GIFFORD POOL NON-TAXABLE           | 19,874                       | 14,000                             | 14,000                                 | (5,874)                | (29.6)%                     |
| 347-223 | N. COUNTY POOL DAILY FEES          | 234,166                      | 234,166                            | 234,166                                | 0                      | 0.0 %                       |
| 347-224 | N. COUNTY POOL PASSPORTS           | 80,056                       | 80,056                             | 80,056                                 | 0                      | 0.0 %                       |
| 347-226 | N. COUNTY POOL MISC. FEES          | 350                          | 350                                | 350                                    | 0                      | 0.0 %                       |
| 347-227 | N. COUNTY POOL NON - TAXABLE       | 49,819                       | 49,819                             | 49,819                                 | 0                      | 0.0 %                       |
| 347-228 | N. COUNTY POOL RENTALS             | 60,144                       | 60,144                             | 60,144                                 | 0                      | 0.0 %                       |
| 347-230 | N.C. TAX EXEMPT SPECIAL            | 15,000                       | 15,000                             | 15,000                                 | 0                      | 0.0 %                       |
| 347-272 | N.C. POOL % SHARE CONCESSIONS      | 8,011                        | 8,011                              | 8,011                                  | 0                      | 0.0 %                       |
| 347-273 | S. COUNTY PARK % SHARE CONCESSIONS | 2,826                        | 1,000                              | 1,000                                  | (1,826)                | (64.6)%                     |

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| ACCT #         | ACCOUNT NAME                                     | BUDGET             | 2025/2026             | COUNTY                       | INCREASE<br>(DECREASE) | %                      |
|----------------|--------------------------------------------------|--------------------|-----------------------|------------------------------|------------------------|------------------------|
|                |                                                  | AS OF<br>3/31/2025 | DEPARTMENT<br>REQUEST | ADMINISTRATOR<br>RECOMMENDED |                        | INCREASE<br>(DECREASE) |
| 347-278        | GIFFORD PARK BALLFIELD RENTAL                    | \$1,250            | \$1,250               | \$1,250                      | \$0                    | 0.0 %                  |
| 347-279        | HOBART PARK BALL FIELD RENTAL                    | 1,500              | 2,000                 | 2,000                        | 500                    | 33.3 %                 |
| 347-280        | GIFFORD POOL % SHARE CONCESSIONS                 | 1,000              | 750                   | 750                          | (250)                  | (25.0)%                |
| 347-281        | INTERGENERATIONAL FACILITY PROG. FEES-TAX EXEMPT | 2,800              | 5,000                 | 5,000                        | 2,200                  | 78.6 %                 |
| 347-300        | INTERGENERATIONAL FACILITY ROOM RENTAL           | 84,750             | 50,000                | 50,000                       | (34,750)               | (41.0)%                |
| 347-301        | INTERGENERATIONAL FACILITY GYM RENTAL            | 47,460             | 40,000                | 40,000                       | (7,460)                | (15.7)%                |
| 347-303        | INTERGENERATIONAL FACILITY EQUIPMENT RENTAL      | 12,000             | 12,000                | 12,000                       | 0                      | 0.0 %                  |
| 347-304        | INTERGENERATIONAL FACILITY YOUTH ATHLETICS       | 45,000             | 45,000                | 45,000                       | 0                      | 0.0 %                  |
| 347-305        | INTERGENERATIONAL FACILITY ADULT ATHLETICS       | 4,900              | 7,500                 | 7,500                        | 2,600                  | 53.1 %                 |
| 347-308        | INTERGENERATIONAL FACILITY VENDING CONCESSIONS   | 2,000              | 2,000                 | 2,000                        | 0                      | 0.0 %                  |
| 347-309        | INTERGENERATIONAL FACILITY ALCOHOL % SHARE       | 1,800              | 1,800                 | 1,800                        | 0                      | 0.0 %                  |
| 347-310        | INTERGENERATIONAL FACILITY CLEANING CHARGE       | 7,000              | 8,000                 | 8,000                        | 1,000                  | 14.3 %                 |
| 347-312        | INTERGENERATIONAL FACILITY FITNESS PROGRAMS      | 48,750             | 55,000                | 55,000                       | 6,250                  | 12.8 %                 |
| 347-313        | INTERGENERATIONAL FACILITY OPEN GYM              | 40,250             | 40,250                | 40,250                       | 0                      | 0.0 %                  |
| 347-314        | INTERGENERATIONAL FACILITY FIELD RENTAL          | 1,200              | 600                   | 600                          | (600)                  | (50.0)%                |
| 347-501        | RIFLE RANGE                                      | 98,805             | 105,000               | 105,000                      | 6,195                  | 6.3 %                  |
| 347-502        | PISTOL RANGE                                     | 102,990            | 102,990               | 102,990                      | 0                      | 0.0 %                  |
| 347-503        | SPORTING CLAYS COURSE                            | 64,580             | 85,000                | 85,000                       | 20,420                 | 31.6 %                 |
| 347-504        | 5-STAND                                          | 4,250              | 4,250                 | 4,250                        | 0                      | 0.0 %                  |
| 347-505        | ARCHERY 50 YARD                                  | 2,352              | 2,352                 | 2,352                        | 0                      | 0.0 %                  |
| 347-506        | ARCHERY COURSE                                   | 340                | 340                   | 340                          | 0                      | 0.0 %                  |
| 347-507        | AIR GUN                                          | 376                | 376                   | 376                          | 0                      | 0.0 %                  |
| 347-508        | JUNIOR INSTRUCTION                               | 7,500              | 7,500                 | 7,500                        | 0                      | 0.0 %                  |
| 347-510        | RANGE RENTAL                                     | 54,560             | 54,560                | 54,560                       | 0                      | 0.0 %                  |
| 347-512        | TOURNAMENTS                                      | 6,000              | 6,000                 | 6,000                        | 0                      | 0.0 %                  |
| 347-513        | SKEET                                            | 38,930             | 30,000                | 30,000                       | (8,930)                | (22.9)%                |
| 347-514        | TRAP/WOBBLE TRAP                                 | 73,330             | 75,000                | 75,000                       | 1,670                  | 2.3 %                  |
| 347-515        | SHOTGUN RENTALS                                  | 10,000             | 16,000                | 16,000                       | 6,000                  | 60.0 %                 |
| 347-520        | AMMUNITION SALES                                 | 46,178             | 46,178                | 46,178                       | 0                      | 0.0 %                  |
| 347-521        | ACCESSORIES SALES                                | 46,760             | 46,760                | 46,760                       | 0                      | 0.0 %                  |
| 347-522        | OTHER ITEMS SALES                                | 16,000             | 16,000                | 16,000                       | 0                      | 0.0 %                  |
| 354-008        | CODE ENFORCEMENT FINES                           | 315,000            | 315,000               | 315,000                      | 0                      | 0.0 %                  |
| 361-100        | INTEREST INCOME                                  | 1,400,000          | 1,500,000             | 1,500,000                    | 100,000                | 7.1 %                  |
| 366-104        | SPONSORSHIPS-RECREATION                          | 39,500             | 1,500                 | 1,500                        | (38,000)               | (96.2)%                |
| 369-092        | BUILDING DEMOLITION LIENS                        | 7,000              | 5,000                 | 5,000                        | (2,000)                | (28.6)%                |
| 369-900        | OTHER MISC. REVENUE                              | 1,000              | 2,000                 | 2,896                        | 1,896                  | 189.6 %                |
| 369-900        | PHOTO COMMS                                      | 500                | 0                     | 0                            | (500)                  | (100.0)%               |
| 369-966        | REIMBURSEMENTS - IG DEPT                         | 5,000              | 2,000                 | 2,000                        | (3,000)                | (60.0)%                |
| 381-020        | FUND TRANSFER IN                                 | 117,320            | 0                     | 0                            | (117,320)              | (100.0)%               |
| 389-030        | LESS 5% EST. RECEIPTS                            | (2,728,817)        | (2,800,476)           | (2,801,942)                  | (73,125)               | 2.7 %                  |
| 389-040        | CASH FORWARD OCTOBER 1                           | 4,855,382          | 2,520,619             | 2,520,619                    | (2,334,763)            | (48.1)%                |
| TOTAL REVENUES |                                                  | \$57,255,306       | \$55,729,670          | \$55,757,511                 | (\$1,497,795)          | (2.6)%                 |
| 2025/26        | PROPOSED MILLAGE                                 | 1.1506             |                       | 2022/23 MILLAGE              |                        | 1.1506                 |
| 2024/25        | MILLAGE                                          | 1.1506             |                       | 2021/22 MILLAGE              |                        | 1.1506                 |
| 2023/24        | MILLAGE                                          | 1.1506             |                       | 2020/21 MILLAGE              |                        | 1.1506                 |