MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2025/2026 FUND 004

PROPOSED BUDGET AS OF JULY 2, 2025

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (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	1,288,417	(173,622)	(11.9)%
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 %
	SUB-TOTAL EXPENSES	**$13,679,069**	**$12,461,277**	**$11,944,990**	**($1,734,079)**	**(12.7)%**
210	WINDSOR PROCEEDS EXPENSE	$781,683	$0	$0	($781,683)	(100.0)%
199	GENERAL AND ADMIN. EXPENSE	607,022	620,209	626,682	19,660	3.2 %
199	TRANSFER OUT - TRANSPORTATION	9,403,139	10,511,041	9,885,664	482,525	5.1 %
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	32,591,706	39,062,206	31,883,385	(708,321)	(2.2)%
199	RESERVE FOR CONTINGENCY	192,687	502,651	629,210	436,523	226.5 %
	TOTAL EXPENSES	**$57,255,306**	**$63,157,384**	**$54,969,931**	**($2,285,375)**	**(4.0)%**

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2025/2026 FUND 004

PROPOSED BUDGET AS OF JULY 2, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (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	12,451,382	(855,000)	(6.4)%
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)%

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2025/2026 FUND 004

PROPOSED BUDGET AS OF JULY 2, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (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)	(2,760,490)	(31,673)	1.2 %
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**	**$54,969,931**	**($2,285,375)**	**(4.0)%**

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