

General Fund Revenue Analysis

Carroll County's General Fund receives revenues from over 120 sources including taxes, permit fees, State aid, user fees, and investment income. Approximately 87% of revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY 18 Budget	Percent of Total	FY 18 Revised Forecast	Percent of Total	FY 19 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$186.6	46.7%	\$187.0	47.1%	\$191.6	46.6%	46.6%
Railroad and Public Utilities	7.0	1.8%	7.5	1.9%	7.5	1.8%	48.4%
Ordinary Business	8.1	2.0%	8.2	2.1%	8.2	2.0%	50.4%
Total Property	201.8	50.4%	202.7	51.0%	207.4	50.4%	50.4%
Income Tax	145.6	36.4%	142.2	35.8%	148.9	36.2%	86.7%
Recordation Tax	14.5	3.6%	14.2	3.6%	14.9	3.6%	90.3%
Investment	2.3	0.6%	2.1	0.5%	3.2	0.8%	91.1%
Cable Franchise Fee	1.7	0.4%	1.7	0.4%	1.8	0.4%	91.5%
911 Service Fee	1.1	0.3%	1.1	0.3%	1.1	0.3%	91.8%
Building Permits	0.5	0.1%	0.5	0.1%	0.5	0.1%	91.9%
Total Major Revenues	367.5	91.9%	364.5	91.8%	377.8	91.9%	91.9%
Other Annual Revenues	9.7	2.4%	9.8	2.5%	9.8	2.4%	94.3%
Total Annual Revenues	377.2	94.3%	374.3	94.3%	387.6	94.3%	94.3%
Other Revenues	22.8	5.7%	22.8	5.7%	23.5	5.7%	100.0%
Total Revenue	\$400.0	100.0%	\$397.1	100.0%	\$411.1	100.0%	100.0%

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

Revenue	FY 17 Actuals	FY 18 Budget	FY 19 Budget	Increase (Decrease)	% Change
Real Property Tax	\$184,512,393	\$186,622,180	\$191,668,136	\$5,045,956	2.70%
Property Tax Rebate	(211)	0	0	0	0.00%
Taxes - Discounts	(800,540)	(800,000)	(860,000)	(60,000)	7.50%
Senior Tax Credit	(7,103)	(20,000)	(20,000)	0	0.00%
Penalty and Interest	818,171	800,000	820,000	20,000	2.50%
Homestead Tax Credit	(220,297)	(313,870)	(380,813)	(66,943)	21.33%
Personal Property Tax	366,606	303,000	350,000	47,000	15.51%
Railroad and Public Utility	7,161,059	7,045,000	7,500,000	455,000	6.46%
Ordinary Business Tax	7,124,707	7,777,000	7,894,170	117,170	1.51%
Real Property Tax - Prior Year	(398,301)	0	0	0	0.00%
Collections Office - Over/Under	86	0	0	0	0.00%
Prior Years Taxes Deferred	(17,820)	300,000	300,000	0	0.00%
Heavy Equipment Tax	126,016	100,000	125,000	25,000	25.00%
Semi-Annual Service Charges	140,388	50,000	100,000	50,000	100.00%
Total Local Property Taxes	\$198,805,154	\$201,863,310	\$207,496,493	\$5,633,183	2.79%
Income Tax	\$139,476,252	\$145,624,240	\$148,847,211	\$3,222,971	2.21%
Admissions	\$351,742	\$315,200	\$350,000	\$34,800	11.04%
Payment in Lieu of Taxes (PILOT)	6,729	6,730	16,800	10,070	149.63%
911 Service Fee	1,087,610	1,090,000	1,090,000	0	0.00%
Cable Franchise Fee	1,645,750	1,700,000	1,827,000	127,000	7.47%
Recordation Fee	14,241,331	14,500,000	14,900,000	400,000	2.76%
Other Local Taxes	\$17,333,162	\$17,611,930	\$18,183,800	\$571,870	3.25%
State Aid - Police Protection	\$882,661	\$879,000	\$850,000	(\$29,000)	-3.30%
Total State Shared Taxes	\$882,661	\$879,000	\$850,000	(\$29,000)	-3.30%
Beer, Wine, Liquor Licenses	\$213,164	\$202,000	\$210,000	\$8,000	3.96%
Amusements	1,845	5,670	2,000	(3,670)	-64.73%
Traders Licenses	132,314	133,900	133,900	0	0.00%
Mobile Home Licenses	61,890	65,000	62,000	(3,000)	-4.62%
Animal Licenses	60,881	90,000	65,000	(25,000)	-27.78%
Kennel Licenses	19,225	18,500	18,000	(500)	-2.70%
Building Permits	551,000	525,000	540,750	15,750	3.00%
Plumbing Licenses	29,767	20,000	30,000	10,000	50.00%
Marriage Licenses	32,890	33,000	33,000	0	0.00%
Electrical Licenses	38,163	22,000	38,000	16,000	72.73%
Utility Construction Permits	33,210	34,000	34,000	0	0.00%
Electrical Permits	206,887	200,000	210,000	10,000	5.00%
Grading Permits	20,887	22,200	20,000	(2,200)	-9.91%
Use and Occupancy Certificates	21,110	22,500	22,500	0	0.00%
Zoning Certificates/Ordinances	2,388	2,400	2,000	(400)	-16.67%
Plumbing Permits	169,225	175,000	172,000	(3,000)	-1.71%
Reinspection Fees	5,500	6,000	7,000	1,000	16.67%
Total Licenses and Permits	\$1,600,345	\$1,577,170	\$1,600,150	\$22,980	1.46%
State Aid - Fire Protection	\$388,587	\$388,000	\$388,600	\$600	0.15%
Bond Interest Subsidy	776,990	768,970	760,990	(7,980)	-1.04%
State Aid - Various Reimbursements	375	0	0	0	0.00%
Grand and Petit Jury Reimbursement	52,570	56,000	52,000	(4,000)	-7.14%
Circuit Court Master Reimbursement	168,611	177,000	179,300	2,300	1.30%
Total Intergovernmental	\$1,387,133	\$1,389,970	\$1,380,890	(\$9,080)	-0.65%

General Fund Operating Revenues

Revenue	FY 17 Actuals	FY 18 Budget	FY 19 Budget	Increase (Decrease)	% Change
Lien Certification	\$211,306	\$216,500	\$215,000	(\$1,500)	-0.69%
Data Processing Services	2,081	3,400	3,100	(300)	-8.82%
Hearing Fees - Board of Zoning Appeals	14,595	12,400	14,000	1,600	12.90%
Copy Fees	11,167	14,500	14,000	(500)	-3.45%
Health Department	44,854	50,000	50,000	0	0.00%
Hearing Fees - Zoning Administration	8,400	10,300	10,300	0	0.00%
Total General Government	\$292,403	\$307,100	\$306,400	(\$700)	-0.23%
Sheriff Salary Recovery	\$2,321	\$1,050	\$3,300	\$2,250	214.29%
Sheriff Fees	103,600	105,000	105,000	0	0.00%
Sheriff - Town Deputy	103,274	105,000	0	(105,000)	-100.00%
Sheriff Training Academy	0	0	52,200	52,200	100.00%
Detention Center	174,507	171,600	235,072	63,472	36.99%
Detention Center - Commissary	72,142	65,350	70,000	4,650	7.12%
Detention Center - Home Detention	18,840	16,000	20,000	4,000	25.00%
Detention Center - Juvenile Transport	36,404	46,350	29,000	(17,350)	-37.43%
Detention Center - Work Release	81,915	82,400	80,000	(2,400)	-2.91%
Citations	6,200	5,150	6,200	1,050	20.39%
Circuit Court Annex - Rent and Heat	12,994	13,000	13,000	0	0.00%
Inspection Fees - Roads	51,038	154,500	100,000	(54,500)	-35.28%
Inspection Fees - Development Review	31,414	7,500	7,500	0	0.00%
Inspection Fire Fees	0	23,000	0	(23,000)	-100.00%
Inspection Fees - Fire Safety	53,708	0	55,000	55,000	100.00%
Sex Offender Registry	25,200	25,200	26,200	1,000	3.97%
State Criminal Alien Asst. Program	5,682	5,680	5,900	220	3.87%
Total Public Safety	\$779,239	\$826,780	\$808,372	(\$18,408)	-2.23%
Vehicle Maintenance	\$463,582	\$500,000	\$500,000	\$0	0.00%
Road Maintenance	87,991	123,600	108,300	(15,300)	-12.38%
Development Review Fees	150,129	115,000	118,450	3,450	3.00%
Flood Plain Review Fees	3,000	4,120	3,000	(1,120)	-27.18%
Fuel Recovery	581,889	630,000	630,000	0	0.00%
Stormwater/Environmental Review Fees	29,649	34,500	28,500	(6,000)	-17.39%
Engineering Review Fees	9,640	25,080	20,000	(5,080)	-20.26%
Forest Conservation Review Fees	17,807	26,780	25,000	(1,780)	-6.65%
Tower Fees	15,000	0	0	0	0.00%
Weed Control	62,656	60,000	67,500	7,500	12.50%
Total Public Works	\$1,421,343	\$1,519,080	\$1,500,750	(\$18,330)	-1.21%
Hashawha General Public Programs	\$16,030	\$5,000	\$7,000	\$2,000	40.00%
Hashawha Concessions	1,646	800	800	0	0.00%
Hashawha Fees	253,781	240,000	263,000	23,000	9.58%
Hashawha Outdoor School Meals	143,091	140,000	169,000	29,000	20.71%
Hashawha School Programs	14,848	10,300	11,000	700	6.80%
Bear Branch Programs	15,074	3,000	14,400	11,400	380.00%
Farm Museum Admissions	14,423	24,000	20,000	(4,000)	-16.67%
Farm Museum Concessions	53,505	50,000	50,000	0	0.00%
Farm Museum Sponsors	4,500	15,000	30,000	15,000	100.00%
Farm Museum Wine Festival	315,707	380,000	380,000	0	0.00%
Farm Museum General Activities	0	55,000	0	(55,000)	-100.00%
Farm Museum Special Events	84,427	0	90,000	90,000	100.00%
Farm Museum Weddings	24,200	0	40,000	40,000	100.00%

General Fund Operating Revenues

Revenue	FY 17 Actuals	FY 18 Budget	FY 19 Budget	Increase (Decrease)	% Change
Piney Run Admissions	182,206	191,000	205,000	14,000	7.33%
Piney Run School Groups	6,020	0	5,500	5,500	100.00%
Piney Run Boat Rentals	67,922	70,000	80,000	10,000	14.29%
Piney Run Concessions	8,775	11,500	12,000	500	4.35%
Piney Run Programs	10,084	7,500	7,500	0	0.00%
Piney Run Nature Center Concessions	2,477	2,000	2,000	0	0.00%
Piney Run Nature Center Facility	1,625	2,200	2,000	(200)	-9.09%
Piney Run Council Sponsor	1,230	0	0	0	0.00%
Piney Run Nature Center Programs	2,996	14,000	8,000	(6,000)	-42.86%
Piney Run Nature Camp	62,492	65,000	70,000	5,000	7.69%
Pavilion and Facility Rentals	59,892	55,000	62,000	7,000	12.73%
Sports Complex Advertisement	650	100	300	200	200.00%
Sports Complex Concessions	2,459	2,500	2,500	0	0.00%
Sports Complex Rent/Lighting	41,035	46,350	40,000	(6,350)	-13.70%
Sports Complex Tournament Fees	11,650	5,000	15,000	10,000	200.00%
Park Facility Rental	8,815	5,560	7,700	2,140	38.49%
Dog Park Memberships	4,700	2,700	4,000	1,300	48.15%
Bus Trip Revenue	5,489	0	0	0	0.00%
State Aid - Recreation and Parks Facilities	16,828	0	0	0	0.00%
Total Recreation	\$1,438,577	\$1,403,510	\$1,598,700	\$195,190	13.91%
Westminster Senior Center Classes	\$9,425	\$15,000	\$12,000	(\$3,000)	-20.00%
North Carroll Senior Center Classes	22,542	22,660	20,000	(2,660)	-11.74%
South Carroll Senior Center Classes	30,059	24,750	27,000	2,250	9.09%
Taneytown Senior Center Classes	3,516	4,120	3,400	(720)	-17.48%
Mt. Airy Senior Center Classes	12,581	14,420	13,500	(920)	-6.38%
Senior Center Bus Trips	20,487	0	0	0	0.00%
Total Aging	\$98,609	\$80,950	\$75,900	(\$5,050)	-6.24%
Circuit Court Fines	\$31,402	\$36,000	\$30,000	(\$6,000)	-16.67%
Liquor License Fines	7,500	10,300	7,200	(3,100)	-30.10%
Animal Violation Fines	10,300	12,000	10,000	(2,000)	-16.67%
Zoning Violations	1,500	0	0	0	0.00%
Humane Society Impound Fees	20,964	20,000	20,000	0	0.00%
Parking Violations	200	250	250	0	0.00%
Total Fines and Forfeits	\$71,866	\$78,550	\$67,450	(\$11,100)	-14.13%
Interest - Miscellaneous Loans	\$74,924	\$60,000	\$62,900	\$2,900	4.83%
Interest - Fire Company Loans	334,393	307,600	274,900	(32,700)	-10.63%
Investment Income	1,500,906	2,355,400	3,190,000	834,600	35.43%
Unrealized Gains/Losses	(1,113,972)	0	0	0	0.00%
Rents and Royalties	7,045,998	185,400	210,000	24,600	13.27%
Cell Tower Rent	48,247	33,000	52,000	19,000	57.58%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Advertising - Liquor Licenses	8,000	6,200	10,000	3,800	61.29%
Jury Duty	502	0	0	0	0.00%
Postage	27,086	20,600	23,000	2,400	11.65%
Equipment Sales	189,367	140,000	150,000	10,000	7.14%
Land Sales	1,000	0	0	0	0.00%
Purchasing Card Rebate	38,678	35,000	35,000	0	0.00%
Miscellaneous	429,503	253,720	238,663	(15,057)	-5.93%
Total Other	\$8,591,232	\$3,403,520	\$4,253,063	\$849,543	24.96%

General Fund Operating Revenues

Revenue	FY 17 Actuals	FY 18 Budget	FY 19 Budget	Increase (Decrease)	% Change
Insurance Recovery	\$728	\$0	\$0	\$0	0.00%
Health Department	3,284	6,000	5,000	(1,000)	-16.67%
Pension Recovery - Enterprise and Grants	310,846	263,100	290,000	26,900	10.22%
OPEB Recovery - Enterprise and Grants	354,919	372,940	300,000	(72,940)	-19.56%
State Retirement Recovery - Enterprise and Grants	10,090	9,000	9,000	0	0.00%
Federal Pass through State - Disaster Relief	745,706	0	0	0	0.00%
Radio Equipment Recovery	90,348	0	0	0	0.00%
Westminster Motorola Revenue Recovery	41,433	0	22,000	22,000	100.00%
Total Cost Recovery	\$1,557,354	\$651,040	\$626,000	(\$25,040)	-3.85%
Total Annual Revenue	\$373,735,331	\$377,216,150	\$387,595,179	\$10,379,029	2.75%
Prior Year Unappropriated Reserve	\$9,198,782	\$10,157,850	\$11,526,400	\$1,368,550	13.47%
Current Year Surplus	0	1,400,000	1,201,211	(198,789)	-14.20%
Special Revenue Fund: Hotel Rental Tax	276,110	327,150	417,570	90,420	27.64%
Transfer from Capital Fund	11,588,410	10,940,900	10,355,690	(585,210)	-5.35%
Total Operating Revenue	\$394,798,633	\$400,042,050	\$411,096,050	\$11,054,000	2.76%

Prior Year Unappropriated Reserve

Consists of revenues in excess of budget and unspent appropriated dollars. These funds are carried over to the next budget following the completion of an independent audit.

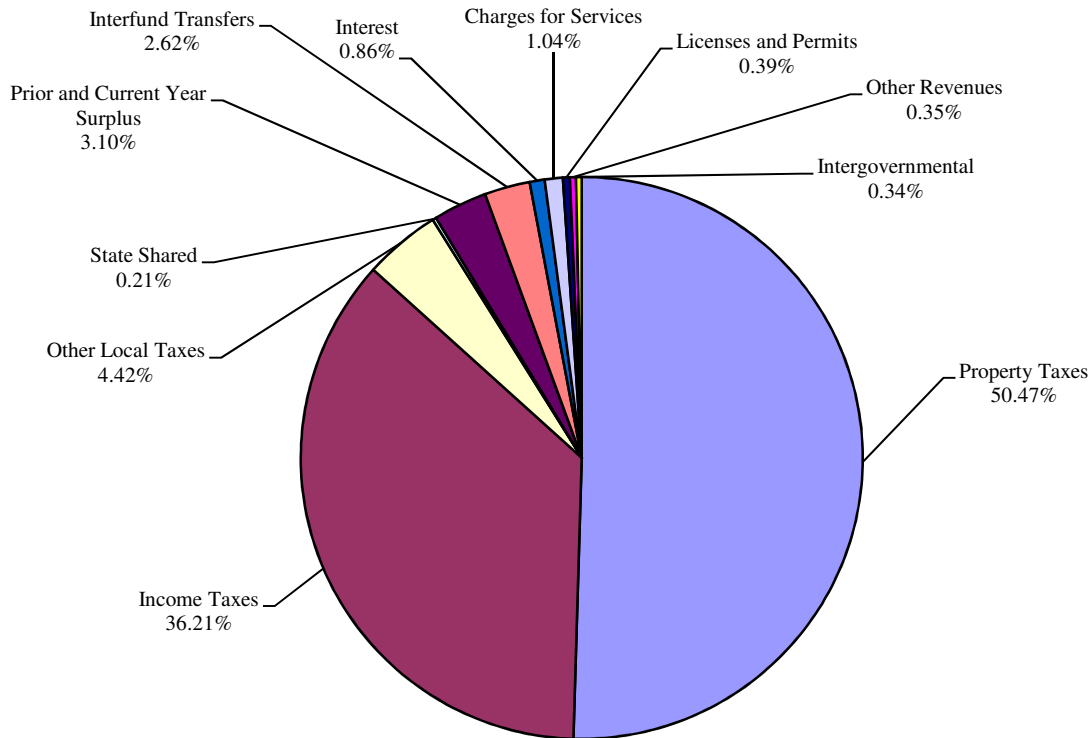
Transfer from Capital Fund

Dedicated Local Income Tax revenue for Public School construction transferred into the General Fund to pay debt service on school construction.

Operating Budget Revenues

Fiscal Year 2019 Budget

\$411,096,050



Fiscal Year 2018 Budget

\$400,042,050

