

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 87.0% of revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY 17 Budget	Percent of Total	FY 17 Revised Forecast	Percent of Total	FY 18 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$184.6	47.5%	\$185.0	47.5%	\$186.7	46.7%	46.7%
Railroad and Public Utilities	6.8	1.8%	7.1	1.8%	7.0	1.8%	48.4%
Ordinary Business	8.2	2.1%	8.0	2.1%	8.1	2.0%	50.5%
Total Property	\$199.6	51.4%	\$200.1	51.4%	\$201.8	50.5%	50.5%
Income Tax	139.7	36.0%	139.4	35.8%	145.6	36.4%	86.9%
Recordation Tax	13.5	3.5%	14.1	3.6%	14.5	3.6%	90.5%
Investment	1.3	0.3%	1.0	0.3%	1.9	0.5%	91.0%
Cable Franchise Fee	1.6	0.4%	1.6	0.4%	1.7	0.4%	91.4%
911 Service Fee	1.0	0.3%	1.1	0.3%	1.1	0.3%	91.7%
Building Permits	0.5	0.1%	0.5	0.1%	0.5	0.1%	91.8%
Total Major Revenues	\$357.2	92.0%	\$357.8	91.8%	\$367.1	91.8%	91.8%
Other Annual Revenues	10.1	2.6%	10.7	2.7%	10.1	2.5%	94.3%
Total Annual Revenues	367.3	94.6%	368.5	94.6%	377.2	94.3%	94.3%
Other Revenues	21.1	5.4%	21.1	5.4%	22.6	5.7%	100.0%
Total Revenue	\$388.4	100.0%	\$389.6	100.0%	\$399.8	100.0%	100.0%

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

Revenue	FY 16 Actuals*	FY 17 Budget	FY 18 Budget	Increase (Decrease)	% Change
Real Property Tax	\$182,083,800	\$184,399,190	\$186,622,180	\$2,222,990	1.21%
Property Tax Rebate	(2,521)	0	0	0	0.00%
Taxes - Discounts	(794,936)	(800,000)	(800,000)	0	0.00%
Senior Tax Credit	(8,060)	(20,000)	(20,000)	0	0.00%
Penalty and Interest	903,009	800,000	800,000	0	0.00%
Homestead Tax Credit	(181,147)	(228,073)	(313,870)	(85,797)	37.62%
Personal Property Tax	314,110	250,000	303,000	53,000	21.20%
Railroad and Public Utility	6,934,561	6,850,300	7,045,000	194,700	2.84%
Ordinary Business Tax	6,984,274	7,931,000	7,777,000	(154,000)	-1.94%
Prior Years Taxes Deferred	1,111,124	300,000	300,000	0	0.00%
Heavy Equipment Tax	113,555	100,000	100,000	0	0.00%
Semi-Annual Service Charges	95,156	65,000	50,000	(15,000)	-23.08%
Total Local Property Taxes	\$197,552,925	\$199,647,417	\$201,863,310	\$2,215,893	1.11%
Income Tax	\$137,512,883	\$139,692,655	\$145,624,240	\$5,931,585	4.25%
Admissions	\$387,725	\$306,000	\$315,200	\$9,200	3.01%
PILOT	16,345	25,960	6,730	(19,230)	-74.08%
911 Service Fee	1,092,094	1,030,000	1,090,000	60,000	5.83%
Cable Franchise Fee	1,527,904	1,561,090	1,700,000	138,910	8.90%
Recordation Fee	14,093,918	13,500,000	14,500,000	1,000,000	7.41%
Other Local Taxes	\$17,117,986	\$16,423,050	\$17,611,930	\$1,188,880	7.24%
State Aid - Police Protection	\$826,599	\$764,600	\$879,000	\$114,400	14.96%
Total State Shared Taxes	\$826,599	\$764,600	\$879,000	\$114,400	14.96%
Beer, Wine, Liquor Licenses	\$207,925	\$201,600	\$202,000	\$400	0.20%
Amusements	3,339	5,500	5,670	170	3.09%
Traders Licenses	136,115	130,000	133,900	3,900	3.00%
Mobile Home Licenses	65,673	63,700	65,000	1,300	2.04%
Animal Licenses	68,544	75,000	90,000	15,000	20.00%
Kennel Licenses	18,150	18,000	18,500	500	2.78%
Building Permits	469,398	549,000	525,000	(24,000)	-4.37%
Plumbing Licenses	19,435	45,000	20,000	(25,000)	-55.56%
Marriage Licenses	31,440	32,000	33,000	1,000	3.13%
Electrical Licenses	22,050	45,000	22,000	(23,000)	-51.11%
Utility Construction Permits	33,850	33,000	34,000	1,000	3.03%
Electrical Permits	213,955	175,000	200,000	25,000	14.29%
Grading Permits	18,105	21,500	22,200	700	3.26%
Use and Occupancy Certificates	21,500	25,000	22,500	(2,500)	-10.00%
Zoning Certificates/Ordinances	2,394	2,400	2,400	0	0.00%
Plumbing Permits	167,650	170,000	175,000	5,000	2.94%
Reinspection Fees	7,825	6,000	6,000	0	0.00%
Total Licenses and Permits	\$1,507,348	\$1,597,700	\$1,577,170	(\$20,530)	-1.28%

General Fund Operating Revenues

Revenue	FY 16 Actuals*	FY 17 Budget	FY 18 Budget	Increase (Decrease)	% Change
State Aid - Fire Protection	\$346,759	\$400,000	\$388,000	(\$12,000)	-3.00%
Bond Interest Subsidy	784,628	773,350	768,970	(4,380)	-0.57%
State Aid - Various Reimbursements	455	0	0	0	0.00%
Grand and Petit Jury Reimbursement	40,850	56,000	56,000	0	0.00%
Circuit Court Master Reimbursement	153,401	151,000	177,000	26,000	17.22%
Total Intergovernmental	\$1,326,093	\$1,380,350	\$1,389,970	\$9,620	0.70%
Lien Certification	\$215,207	\$210,000	\$216,500	\$6,500	3.10%
Data Processing Services	3,440	5,500	3,400	(2,100)	-38.18%
Hearing Fees - Board of Zoning Appeals	15,370	12,000	12,400	400	3.33%
Copy Fees	14,583	14,000	14,500	500	3.57%
Health Dept	48,296	61,800	50,000	(11,800)	-19.09%
Hearing Fees - Zoning Administration	11,100	10,000	10,300	300	3.00%
Total General Government	\$307,996	\$313,300	\$307,100	(\$6,200)	-1.98%
Sheriff Salary Recovery	\$10,781	\$1,000	\$1,050	\$50	5.00%
Sheriff Fees	75,363	103,000	105,000	2,000	1.94%
Sheriff - Town Deputy	100,314	102,500	105,000	2,500	2.44%
Detention Center	171,659	171,600	171,600	0	0.00%
Detention Center - Commissary	67,846	43,000	65,350	22,350	51.98%
Detention Center - Home Detention	11,892	15,500	16,000	500	3.23%
Detention Center - Juvenile Transport	36,206	45,000	46,350	1,350	3.00%
Detention Center - Work Release	67,844	80,000	82,400	2,400	3.00%
Citations	7,810	5,000	5,150	150	3.00%
Circuit Court Annex - Rent and Heat	12,994	13,000	13,000	0	0.00%
Inspection Fees - Roads	84,117	150,000	154,500	4,500	3.00%
Inspection Fees - Development Review	20,429	5,000	7,500	2,500	50.00%
Inspection Fees - Fire Safety	5,066	45,000	23,000	(22,000)	-48.89%
Sex Offender Registry	25,200	25,200	25,200	0	0.00%
State Criminal Alien Asst. Program	6,321	8,000	5,680	(2,320)	-29.00%
Total Public Safety	\$703,842	\$812,800	\$826,780	\$13,980	1.72%
Vehicle Maintenance	\$500,004	\$478,850	\$500,000	\$21,150	4.42%
Road Maintenance	108,657	120,000	123,600	3,600	3.00%
Development Review Fees	98,104	100,000	115,000	15,000	15.00%
Flood Plain Review Fees	500	4,000	4,120	120	3.00%
Fuel Recovery	593,146	630,000	630,000	0	0.00%
Stormwater/Environmental Review Fees	27,407	33,500	34,500	1,000	2.99%
Engineering Review Fees	19,140	24,000	25,080	1,080	4.50%
Forest Conservation Review Fees	5,839	26,000	26,780	780	3.00%
Tower Fees	0	0	0	0	0.00%
Stormwater Maintenance Fees	0	0	0	0	0.00%
Weed Control	52,460	45,000	60,000	15,000	33.33%
Total Public Works	\$1,405,257	\$1,461,350	\$1,519,080	\$57,730	3.95%

General Fund Operating Revenues

Revenue	FY 16 Actuals*	FY 17 Budget	FY 18 Budget	Increase (Decrease)	% Change
Hashawha General Public Programs	\$5,258	\$6,000	\$5,000	(\$1,000)	-16.67%
Hashawha Concessions	526	800	800	0	0.00%
Hashawha Fees	202,168	250,000	240,000	(10,000)	-4.00%
Hashawha Outdoor School Meals	146,088	154,000	140,000	(14,000)	-9.09%
Hashawha School Programs	11,003	10,000	10,300	300	3.00%
Bear Branch Programs	15,270	4,000	3,000	(1,000)	-25.00%
Farm Museum Admissions	22,193	30,000	24,000	(6,000)	-20.00%
Farm Museum Concessions	74,336	35,000	50,000	15,000	42.86%
Farm Museum Sponsors	16,150	20,000	15,000	(5,000)	-25.00%
Farm Museum Wine Festival	409,901	390,000	380,000	(10,000)	-2.56%
Piney Run Admissions	174,326	175,000	191,000	16,000	9.14%
Piney Run Boat Rentals	71,304	60,000	70,000	10,000	16.67%
Piney Run Concessions	10,107	11,500	11,500	0	0.00%
Piney Run Programs	7,968	9,616	7,500	(2,116)	-22.00%
Piney Run Nature Center Concessions	2,119	2,000	2,000	0	0.00%
Piney Run Nature Center Facility	2,069	2,200	2,200	0	0.00%
Piney Run Nature Center Programs	10,182	14,000	14,000	0	0.00%
Piney Run Nature Camp	68,840	58,000	65,000	7,000	12.07%
Pavilion and Facility Rentals	54,356	50,000	55,000	5,000	10.00%
Sports Complex Advertisement	550	0	100	100	100.00%
Sports Complex Concessions	4,129	5,000	2,500	(2,500)	-50.00%
Sports Complex Rent/Lighting	40,236	45,000	46,350	1,350	3.00%
Sports Complex Tournament Fees	15,140	2,000	5,000	3,000	150.00%
Park Facility Rental	7,855	5,400	5,560	160	2.96%
Dog Park Memberships	4,725	4,300	2,700	(1,600)	-37.21%
Bus Trip Revenue	19,824	0	0	0	0.00%
Total Recreation	\$1,396,623	\$1,343,816	\$1,348,510	\$4,694	0.35%
Westminster Senior Center Classes	\$15,037	\$14,500	\$15,000	\$500	3.45%
North Carroll Senior Center Classes	15,538	22,000	22,660	660	3.00%
South Carroll Senior Center Classes	27,853	24,000	24,750	750	3.13%
Taneytown Senior Center Classes	2,040	4,000	4,120	120	3.00%
Mt. Airy Senior Center Classes	12,608	14,000	14,420	420	3.00%
Transportation Tickets	0	0	0	0	0.00%
Total Aging	\$73,076	\$78,500	\$80,950	\$2,450	3.12%
Circuit Court Fines	\$25,470	\$35,000	\$36,000	\$1,000	2.86%
Liquor License Fines	20,850	10,000	10,300	300	3.00%
Animal Violation Fines	8,770	12,000	12,000	0	0.00%
Humane Society Impound Fees	19,860	25,000	20,000	(5,000)	-20.00%
Parking Violations	1,300	1,000	250	(750)	-75.00%
Total Fines and Forfeits	\$76,250	\$83,000	\$78,550	(\$4,450)	-5.36%

General Fund Operating Revenues

Revenue	FY 16 Actuals*	FY 17 Budget	FY 18 Budget	Increase (Decrease)	% Change
Interest - Miscellaneous Loans	\$60,141	\$50,000	\$60,000	\$10,000	20.00%
Interest - Fire Company Loans	346,823	319,020	307,600	(11,420)	-3.58%
Investment Interest	813,583	1,815,000	2,355,400	540,400	29.77%
Unrealized Gains/Losses	799,942	0	0	0	0.00%
Rents and Royalties	7,015,230	180,000	185,400	5,400	3.00%
Cell Tower Rent	44,047	32,000	33,000	1,000	3.13%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Humane Society Refunds	0	0	0	0	0.00%
Advertising - Liquor Licenses	13,000	6,000	6,200	200	3.33%
Phone/Pager Reimbursement	15	0	0	0	0.00%
Jury Duty	279	0	0	0	0.00%
Postage	22,381	20,000	20,600	600	3.00%
Equipment Sales	166,653	135,000	140,000	5,000	3.70%
Woodland Management	7,244	0	0	0	0.00%
Land Sales	94,418	0	0	0	0.00%
Purchasing Card Rebate	37,242	20,000	35,000	15,000	75.00%
Miscellaneous	345,701	230,000	253,720	23,720	10.31%
Activities - Farm Museum General	82,152	55,000	55,000	0	0.00%
Total Other	\$9,855,451	\$2,868,620	\$3,458,520	\$589,900	20.56%
Health Department	\$5,391	\$6,000	\$6,000	\$0	0.00%
Pension Recovery - Enterprise and Grants	313,681	347,000	263,100	(83,900)	-24.18%
OPEB Recovery - Enterprise and Grants	272,931	280,000	372,940	92,940	33.19%
State Retirement Recovery - Enterprise & Grants	11,257	9,000	9,000	0	0.00%
County Attorney Fees	191,302	194,820	0	(194,820)	-100.00%
Total Cost Recovery	\$794,562	\$836,820	\$651,040	(\$185,780)	-22.20%
Total Annual Revenue	\$370,456,891	\$367,303,978	\$377,216,150	\$9,912,172	2.70%
Prior Year Unappropriated Reserve	\$12,324,400	\$9,002,668	\$9,886,840	\$884,172	9.82%
Current Year Surplus	2,078,650	196,114	1,400,000	1,203,886	613.87%
Special Revenue Fund: Hotel Rental Tax	214,246	315,830	327,150	11,320	3.58%
Transfer from Capital Fund	12,058,090	11,588,410	10,940,900	(647,510)	-5.59%
General Obligation Bonds	811,800	0	0	0	0.00%
General Obligation Bond Premium	743,521	0	0	0	0.00%
Refunding Bonds Issued	6,015,081	0	0	0	0.00%
Non-Cash Notes	473,924	0	0	0	0.00%
Total Operating Revenue	\$405,176,603	\$388,407,000	\$399,771,040	\$11,364,040	2.93%

* FY 16 Actual includes Bond Premiums, Refunding, and Non-Cash Notes

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.

Special Revenue Fund: Hotel Rental Tax Dedicated Hotel Tax revenue transferred into the General Fund for tourism and promotion of the County.

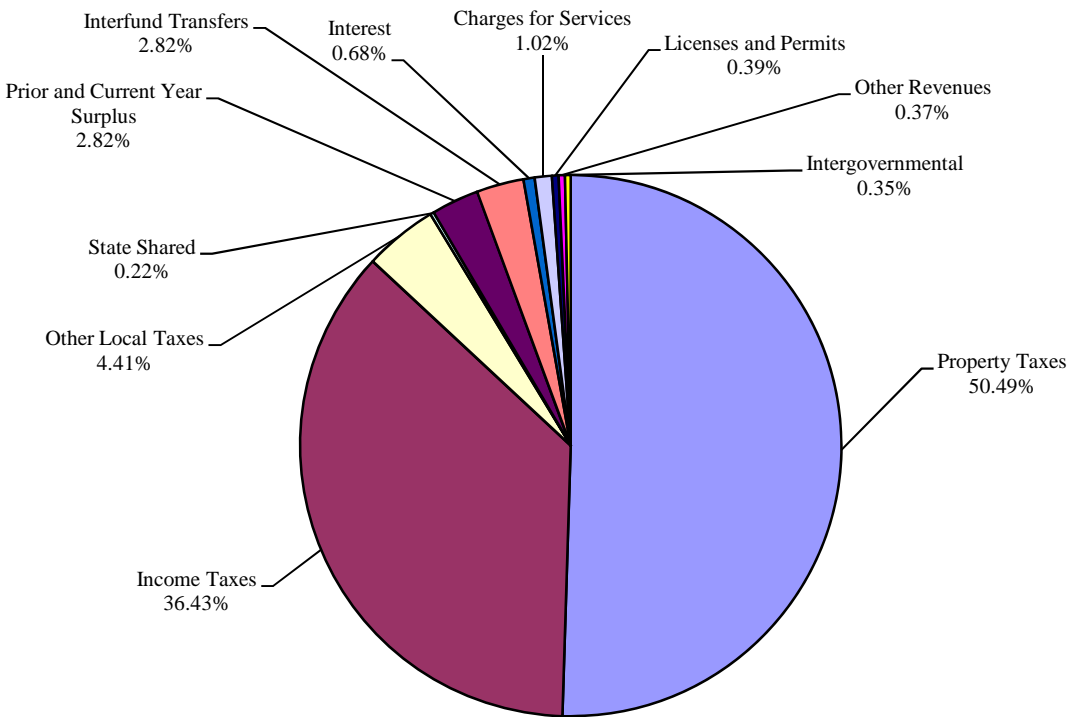
Special Revenue Fund: Cable Franchise Fee Dedicated Cable Franchise Fee revenue transferred into the General Fund to pay expenses related to public service programming on cable television. In FY 16, the County Commissioners converted the Cable Franchise Fee into an unrestricted General Fund revenue.

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 2018 Budget

\$399,771,040



Fiscal Year 2017 Budget

\$388,407,000

