

Revenue Analysis and Summary

Carroll County receives revenues from more than 120 sources including taxes, permit fees, State aid, user fees and investment income. Over 78% of the revenue comes from real property and income taxes. The eight largest revenues generate 92% of total revenue. The following chart shows the recent history of the eight revenues in dollars and as a percent of total revenue.

Revenue In Millions	FY 04 Budget	Percent of Total	FY 04 Projected Revenue	Percent of Total	FY 05 Proposed Revenue	Percent of Total	Cumulative Percent of Total
Real Property	\$104.5	42.7%	\$105.0	41.9%	\$115.0	44.1%	44.1%
Income Tax	77.8	31.8%	79.4	31.5%	89.0	34.1%	78.2%
Recordation Tax	12.3	5.0%	18.5	7.3%	13.0	5.0%	83.2%
Highway & Motor Vehicle	6.5	2.7%	7.1	2.8%	7.6	2.9%	86.1%
Railroad & Public Utilities	6.6	2.7%	6.7	2.7%	6.6	2.5%	88.6%
Ordinary Business	6.6	2.7%	5.7	2.3%	5.7	2.2%	90.8%
Interest	2.0	0.8%	1.4	0.6%	1.9	0.7%	91.5%
Building Permits	1.3	0.5%	0.9	0.4%	1.0	0.4%	91.9%
Total Major Revenues	\$217.6	88.9%	\$224.7	89.2%	\$239.8	91.9%	91.9%
Total Annual Revenues	228.2	93.3%	235.5	93.5%	249.8	95.9%	95.9%
Other Revenues	16.5	6.7%	16.5	6.5%	10.9	4.1%	100.0%
Total Revenue	\$244.7	100.0%	\$252.0	100.0%	\$260.7	100.0%	

Percentages may not add to 100% due to rounding

Assessable Base

Comparison of Maryland Jurisdictions by Property Type

Jurisdiction	FY 02				FY 03				FY 04			
	Commercial	Industrial	Residential	Agricultural	Commercial	Industrial	Residential	Agricultural	Commercial	Industrial	Residential	Agricultural
Baltimore City	21.85%	7.31%	70.84%	0.00%	21.78%	7.07%	71.15%	0.00%	21.82%	6.92%	71.26%	0.00%
Wicomico	21.84%	3.85%	68.93%	5.38%	21.56%	3.73%	69.33%	5.38%	20.61%	3.44%	70.67%	5.28%
Washington	19.33%	6.63%	68.94%	5.10%	19.35%	6.60%	68.94%	5.11%	19.24%	6.15%	69.54%	5.07%
Allegany	19.02%	6.01%	71.95%	3.02%	18.92%	6.03%	71.98%	3.07%	18.90%	5.97%	72.06%	3.07%
Worcester	20.28%	0.47%	76.31%	2.94%	20.38%	0.45%	76.37%	2.80%	18.24%	0.41%	78.94%	2.41%
Dorchester	13.25%	6.48%	66.63%	13.64%	13.13%	6.50%	66.85%	13.52%	17.47%	5.68%	64.14%	12.71%
Kent	14.84%	0.17%	69.88%	15.11%	14.53%	0.16%	70.30%	15.01%	14.17%	0.15%	70.92%	14.75%
Baltimore Co.	14.43%	6.26%	77.85%	1.46%	14.39%	6.10%	78.03%	1.48%	14.11%	6.00%	78.40%	1.49%
Somerset	14.62%	0.00%	71.00%	14.38%	14.40%	0.00%	71.46%	14.14%	14.01%	0.00%	72.00%	13.99%
Frederick	14.36%	4.57%	75.84%	5.23%	14.22%	4.44%	76.17%	5.17%	13.98%	4.32%	76.59%	5.12%
Anne Arundel	13.74%	3.28%	82.16%	0.82%	14.06%	3.44%	81.71%	0.79%	13.74%	3.38%	82.10%	0.78%
Montgomery	14.05%	5.30%	80.23%	0.42%	13.81%	5.27%	80.51%	0.41%	13.53%	5.05%	81.03%	0.39%
Cecil	13.69%	3.59%	76.28%	6.44%	13.44%	3.34%	76.80%	6.42%	12.96%	3.91%	76.90%	6.23%
Charles	13.34%	3.69%	79.88%	3.09%	13.07%	3.59%	80.32%	3.02%	12.91%	3.32%	80.87%	2.90%
Caroline	11.39%	2.77%	69.23%	16.61%	11.60%	2.90%	68.97%	16.53%	11.52%	2.84%	69.31%	16.33%
Prince George's	11.81%	7.86%	80.26%	0.07%	11.83%	7.78%	80.32%	0.07%	11.51%	7.72%	80.70%	0.07%
St. Mary's	11.51%	2.25%	80.52%	5.72%	11.44%	2.32%	80.55%	5.69%	11.12%	2.23%	81.12%	5.53%
Talbot	12.43%	0.82%	75.28%	11.47%	11.72%	0.81%	75.83%	11.64%	11.02%	0.77%	76.70%	11.51%
Garrett	11.44%	0.94%	80.87%	6.75%	10.95%	0.87%	81.74%	6.44%	10.50%	0.77%	82.70%	6.03%
Howard	10.20%	9.98%	78.64%	1.18%	10.40%	10.15%	78.27%	1.18%	10.22%	9.81%	78.81%	1.16%
Harford	10.26%	5.20%	80.92%	3.62%	10.20%	5.14%	81.09%	3.57%	10.19%	4.92%	81.41%	3.48%
Carroll	9.77%	2.47%	82.12%	5.64%	9.68%	2.82%	81.99%	5.51%	9.94%	2.58%	82.08%	5.41%
Queen Anne's	10.42%	0.89%	78.42%	10.27%	10.07%	0.90%	78.94%	10.09%	9.31%	0.79%	80.01%	9.89%
Calvert	7.41%	0.79%	88.73%	3.07%	7.15%	0.90%	89.00%	2.95%	7.58%	0.92%	88.63%	2.87%
State Total	13.80%	5.41%	78.77%	2.02%	13.73%	5.36%	78.91%	2.00%	13.46%	5.19%	79.39%	1.96%

Numbers may not add to 100% due to rounding

Source: State Department of Assessments and Taxation, AIMS 2 Report

Operating Revenues

Revenue	FY 03 Actual	FY 04 Budget	FY 05 Proposed Budget	Increase (Decrease)	% Change
Real Property Tax	\$97,765,053	\$104,547,711	\$114,995,000	\$10,447,289	9.99%
Taxes-Discounts	(515,700)	(524,800)	(546,780)	(21,980)	-4.02%
Homeowner Tax Credit	(470)	(348,468)	(348,500)	(32)	-0.01%
Penalty and Interest	565,921	585,200	630,000	44,800	7.66%
Homestead Tax Credit	(23,314)	(23,345)	(1,258,350)	(1,235,005)	-98.14%
Home Tax Credit	(47,606)	(21,000)	(50,000)	(29,000)	-58.00%
Personal Property Tax-Current Year	373,038	362,100	370,000	7,900	2.18%
Railroad & Public Utility-Current Year	6,892,050	6,552,000	6,575,000	23,000	0.35%
Ordinary Business Tax-Current Year	6,323,158	6,640,000	5,725,000	(915,000)	-13.78%
Real Property Tax-Prior Year	0	(57,500)	0	57,500	100.00%
Collections Office-Over/Under	(36)	15	100	85	566.67%
Prior Years Taxes Deferred	350,108	25,000	250,000	225,000	900.00%
Semi-Annual Service Charges	194,213	222,200	195,000	(27,200)	-12.24%
Total Local Property Taxes	\$111,876,417	\$117,959,113	\$126,536,470	\$8,577,357	7.27%
Income Tax	\$71,480,051	\$77,780,000	\$88,968,300	\$11,188,300	14.38%
911 Service Fee	\$701,240	\$630,000	\$1,216,800	\$586,800	93.14%
Recordation	11,152,452	12,275,490	13,000,000	724,510	5.90%
Other Local Taxes	\$11,853,692	\$12,905,490	\$14,216,800	\$1,311,310	10.16%
Admissions	\$477,069	\$517,650	\$474,000	(\$43,650)	-8.43%
Police Aid-Regular Grant	523,143	529,405	519,530	(9,875)	-1.87%
Highway/Motor Vehicle	9,129,834	6,500,000	7,603,200	1,103,200	16.97%
Total State Shared Taxes	\$10,130,046	\$7,547,055	\$8,596,730	\$1,049,675	13.91%
Beer, Wine, Liquor	\$181,402	\$170,000	\$186,000	\$16,000	9.41%
Amusements	8,404	9,735	10,000	265	2.72%
Traders	123,204	132,600	139,000	6,400	4.83%
Mobile Home Licenses	71,182	83,790	71,000	(12,790)	-15.26%
Animal Licenses	73,161	73,075	77,000	3,925	5.37%
Building Permits	1,267,683	1,282,500	950,000	(332,500)	-25.93%
Plumbing Licenses	43,330	21,000	42,500	21,500	102.38%
Marriage Licenses	34,360	32,725	32,000	(725)	-2.22%
Electrical Licenses	53,768	17,075	55,100	38,025	222.69%
Utility Construction Permits	27,068	30,000	32,000	2,000	6.67%
Electrical Permits	289,436	315,000	291,000	(24,000)	-7.62%
Grading Permits	71,455	83,600	60,000	(23,600)	-28.23%
Franchise Fee-Cable TV	724,393	771,750	776,700	4,950	0.64%
Use & Occupancy Certificates	82,810	87,495	78,000	(9,495)	-10.85%
Zoning Certificates/Ordinances	5,810	1,500	2,200	700	46.67%
Plumbing Permits	306,953	339,500	289,800	(49,700)	-14.64%
Reinspection Fees	4,500	4,500	4,700	200	4.44%
Total Licenses and Permits	\$3,368,919	\$3,455,845	\$3,097,000	(\$358,845)	-10.38%
Pass Through Disaster Relief	\$198,091	\$0	\$0	\$0	100.00%

Operating Revenues

Revenue	FY 03 Actual	FY 04 Budget	FY 05 Proposed Budget	Increase (Decrease)	% Change
Police Protection-Supplemental Grant	\$288,798	\$294,280	\$304,970	\$10,690	3.63%
Civil Defense	40,568	40,200	53,000	12,800	31.84%
Johnson Grass-State Dollars	3,500	2,000	3,500	1,500	75.00%
State Aid-Fire Companies	259,492	261,600	262,000	400	0.15%
Parks & Recreation Facilities	740	500	500	0	0.00%
Grand Petit in Circuit Court	36,220	24,105	45,800	21,695	90.00%
Circuit Court Master Reimbursement	185,219	192,275	231,000	38,725	20.14%
Total Intergovernmental	\$814,537	\$814,960	\$900,770	\$85,810	10.53%
Lien Certification	\$178,290	\$181,300	\$189,100	\$7,800	4.30%
District Court Bailiff	16,447	0	0	0	0.00%
Data Processing Services	27,772	28,515	28,700	185	0.65%
Hearing Fees-Zoning	13,540	18,025	16,000	(2,025)	-11.23%
Copy Fees	18,024	24,795	24,200	(595)	-2.40%
Telephone	59,501	75,000	52,000	(23,000)	-30.67%
Health Dept.-BG&E	45,026	45,685	47,000	1,315	2.88%
Hearing Fees-Zoning Admin.	23,820	17,100	16,500	(600)	-3.51%
Total General Government	\$382,420	\$390,420	\$373,500	(\$16,920)	-4.33%
Sheriff Salary Recovery	\$5,034	\$17,120	\$5,000	(\$12,120)	-70.79%
Sheriff Fees	68,926	79,025	65,500	(13,525)	-17.11%
Sheriff Training Reimbursement	0	0	2,000	2,000	100.00%
Detention Center	320,834	440,000	233,000	(207,000)	-47.05%
Resident Trooper Reimbursement	62,959	65,650	72,000	6,350	9.67%
Inspection Fees-Towns	25,550	43,000	35,000	(8,000)	-18.60%
Inspection Fees-Roads	132,973	128,250	150,000	21,750	16.96%
Inspection Fees-Development Review	14,757	38,000	40,000	2,000	5.26%
Detention Center-Commissary	28,646	30,300	35,000	4,700	15.51%
Detention Center-Work Release	155,959	171,700	158,000	(13,700)	-7.98%
INS Inmates	405,832	0	200,000	200,000	100.00%
Home Detention	25	75	0	(75)	-100.00%
INS Medical	9,606	4,000	4,000	0	0.00%
Social Security Incentive	1,000	500	0	(500)	-100.00%
Juvenile Transport	79,689	65,000	85,000	20,000	30.77%
Alien Prisoner-SCAAP-JBL	0	19,775	7,000	(12,775)	100.00%
Total Public Safety	\$1,311,790	\$1,102,395	\$1,091,500	(\$10,895)	-0.99%
Courthouse Annex	\$39,211	\$0	\$0	\$0	0.00%
Vehicle Maintenance	608,987	604,200	705,000	100,800	16.68%
Road Maintenance	92,316	57,000	88,000	31,000	54.39%
Development Review Fees	400,437	292,500	310,000	17,500	5.98%
Stormwater\Environmental Review Fees	111,620	63,750	68,100	4,350	6.82%
Engineering Review Fee	73,480	58,200	60,000	1,800	3.09%
Forest Conservation Review Fees	47,996	45,000	48,000	3,000	6.67%
Tower Fees	8,115	26,400	5,000	(21,400)	100.00%
Total Public Works	\$1,382,162	\$1,147,050	\$1,284,100	\$137,050	11.95%

Operating Revenues

Revenue	FY 03 Actual	FY 04 Budget	FY 05 Proposed Budget	Increase (Decrease)	% Change
Weed Control	\$3,229	\$7,000	\$7,000	\$0	0.00%
General Public Programs	\$19,393	\$34,450	\$30,000	(\$4,450)	-12.92%
School\Youth Program	13,396	10,200	11,000	800	7.84%
Hashawha School-Meals	151,381	135,000	135,000	0	0.00%
Concessions	5,344	6,000	6,500	500	8.33%
Farm Museum-Admissions	334,317	370,000	373,000	3,000	0.81%
Farm Museum-Concession	56,416	56,000	57,000	1,000	1.79%
Farm Museum-Gift Shop	0	750	0	(750)	-100.00%
Piney Run-Admissions	111,341	117,200	118,000	800	0.68%
Hashawa Fees	201,575	236,250	228,000	(8,250)	-3.49%
Hashawa Milk Subsidy	6,100	7,775	6,200	(1,575)	-20.26%
Pavilion Rentals	15,934	22,680	23,000	320	1.41%
Piney Run-Concessions	14,942	12,875	14,600	1,725	13.40%
Piney Run-Boat Rentals	38,287	47,380	47,500	120	0.25%
Piney Run Programs	13,853	7,500	10,000	2,500	33.33%
Interpretation & Conservation-Programs	9,077	14,050	15,000	950	6.76%
Interpretation & Conservation-Facility Rental	424	300	400	100	33.33%
Interpretation & Conservation-Nature Camp	20,034	42,420	45,000	2,580	6.08%
Interpretation & Conservation-Concessions	1,895	4,400	4,500	100	2.27%
Sports Complex Concessions	26,063	48,950	35,000	(13,950)	-28.50%
Sports Complex-Rent/Light	53,747	45,000	54,000	9,000	20.00%
Sports Complex-Advertisement	300	1,000	0	(1,000)	-100.00%
Total Recreation	\$1,093,819	\$1,220,180	\$1,213,700	(\$6,480)	-0.53%
Circuit Court Fines	\$35,996	\$31,000	\$37,000	\$6,000	19.35%
Liquor License Fines	4,850	5,600	5,500	(100)	-1.79%
Animal Violation Fines	23,136	19,550	20,000	450	2.30%
Civil Zoning Violation	2,850	0	1,200	1,200	0.00%
Humane Society Impound Fee	8,829	9,000	10,000	1,000	11.11%
Building Code\Inspection Violation	0	0	900	900	0.00%
Miscellaneous Fines	18	50	0	(50)	100.00%
Total Fines and Forfeits	\$75,679	\$65,200	\$74,600	\$9,400	14.42%
Interest	\$96,528	\$155,200	\$77,750	(\$77,450)	-49.90%
Interest-Fire Company	397,621	375,100	383,920	8,820	2.35%
Investment Interest	1,693,752	2,020,900	1,900,000	(120,900)	100.00%
Rents And Royalties	170,812	216,300	204,300	(12,000)	-5.55%
IDA Building	57,543	54,375	52,000	(2,375)	-4.37%
Rent-Dept. of Social Services	316,332	315,820	316,300	480	0.15%
Humane Society Refunds	35,173	30,950	25,000	(5,950)	-19.22%
Health Dept. Refunds	182,081	200,000	100,000	(100,000)	-50.00%
Social Services Refunds	56,762	65,650	55,000	(10,650)	-16.22%
Advertising	12,000	14,850	12,000	(2,850)	-19.19%
Phone-Pager	889	1,050	1,000	(50)	-4.76%
Jury Duty	270	460	370	(90)	-19.57%
Postage	31,925	26,335	32,000	5,665	21.51%
Survey Control Manuals	112	125	100	(25)	-20.00%

Operating Revenues

Revenue	FY 03 Actual	FY 04 Budget	FY 05 Proposed Budget	Increase (Decrease)	% Change
Equipment Sales	50,168	70,000	50,000	(20,000)	-28.57%
Woodland Management	5,114	575	1,000	425	73.91%
Miscellaneous	91,793	58,315	60,000	1,685	2.89%
Activities-Farm Museum General	44,312	30,500	35,000	4,500	14.75%
Total Other	\$3,243,187	\$3,636,505	\$3,305,740	(\$330,765)	-9.10%
Insurance Recovery	\$0	\$105	\$0	(\$105)	-100.00%
Health Department	2,167	1,650	2,000	350	21.21%
County Attorney Fees	171,691	160,000	170,000	10,000	6.25%
Total Cost Recovery	\$173,858	\$161,755	\$172,000	\$10,245	6.33%
Total Annual Revenue	\$217,387,897	\$228,192,968	\$249,838,210	\$21,645,242	9.49%
Reappropriated Unliquidated BOE	\$0	\$0	\$529,340	\$529,340	100.00%
Prior Year Unappropriated Reserve	15,235,394	9,556,782	3,338,140	(6,218,642)	-65.07%
Transfer from Special Revenue Fund Impact Fees for Debt Service	2,550,000	2,550,000	2,550,000	0	0.00%
Transfer from Capital Fund Local Income Tax for Debt Service	3,967,850	4,449,530	4,398,330	(51,200)	-1.15%
Total Operating Revenue	\$239,141,134	\$244,749,280	\$260,654,020	\$15,904,740	6.50%

Prior Year Unappropriated Reserve

Revenue 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 Special Revenue Fund

Dedicated Impact Fee revenue for Public School construction that is transferred into the General Fund to pay debt service on school construction.

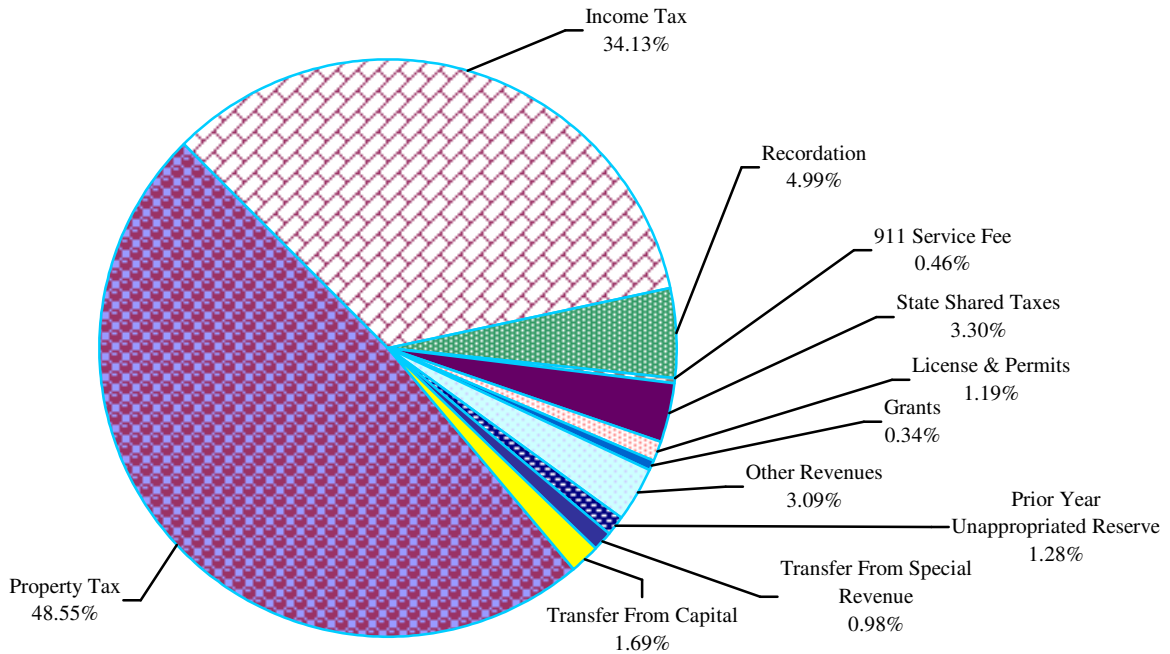
Transfer from Capital Fund

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

Operating Budget Revenues

Fiscal Year 2005 Proposed

\$260,654,020



Fiscal Year 2004 Budget

\$244,749,280

