

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. Over 80% of the revenue comes from Real Property, Income Taxes and Recordation.

Revenue In Millions	FY 08 Budget	Percent of Total	FY 08 Revised Forecast	Percent of Total	FY 09 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$134.9	41.1%	\$138.4	42.2%	\$166.1	47.1%	47.1%
Income Tax	104.0	31.7%	104.0	31.7%	108.0	30.6%	77.6%
Recordation Tax	20.5	6.2%	15.0	4.6%	15.0	4.2%	81.9%
Highway & Motor Vehicle	12.0	3.7%	11.3	3.4%	11.0	3.1%	85.0%
Interest	7.8	2.7%	6.9	2.1%	5.0	1.4 %	86.4%
Railroad & Public Utilities	6.8	2.1%	6.8	2.1%	6.8	1.9%	88.4%
Ordinary Business	6.5	2.0%	6.8	2.1%	7.0	2.0%	90.3%
911 Service Fee	1.3	0.4%	1.2	0.4%	1.2	0.3%	90.7%
Building Permits	0.5	0.2%	0.6	0.2%	0.7	0.2%	90.9%
Total Major Revenues	\$294.3	89.9%	\$291.0	88.7%	\$320.8	90.9%	90.9%
Total Annual Revenues	304.4	92.7%	301.4	91.9%	331.5	93.9%	93.9%
Other Revenues	24.0	7.3%	26.7	8.1%	21.5	6.1%	100.0%
Total Revenue	\$328.4	100.0%	\$328.1	100.0%	\$353.0	100.0%	100.0%

Percentages may not add to 100% due to rounding

Operating Revenues

Revenue	FY 07 Actual	FY 08 Budget	FY 09 Budget	Increase (Decrease)	% Change
Real Property Tax - Full year levy	\$126,813,863	\$157,913,300	\$199,640,400	\$41,727,100	26.42%
Taxes - Discounts	(650,150)	(600,000)	(750,000)	(150,000)	-25.00%
Homeowner Tax Credit	(492)	0	0	0	0.00%
Penalty and Interest	667,092	600,000	700,000	100,000	16.67%
Homestead Tax Credit	(11,764,370)	(23,400,000)	(34,250,000)	(10,850,000)	-46.37%
Home Tax Credit	(25,566)	(25,000)	(25,000)	0	0.00%
Personal Property Tax	299,581	300,000	300,000	0	0.00%
Railroad & Public Utility	6,751,058	6,750,000	6,800,000	50,000	0.74%
Ordinary Business Tax	6,641,419	6,500,000	7,000,000	500,000	7.69%
Collections Office - Over/Under	86	(100)	(100)	0	0.00%
Prior Years Taxes Deferred	15,493	250,000	250,000	0	0.00%
Semi-Annual Service Charges	518,156	200,000	500,000	300,000	150.00%
PILOT	25,868	0	0	0	0.00%
Total Local Property Taxes	\$129,292,039	\$148,488,200	\$180,165,300	\$31,677,100	21.33%
Income Tax	\$100,272,976	\$104,000,000	\$108,000,000	\$4,000,000	3.85%
911 Service Fee	\$1,600,475	\$1,350,000	\$1,225,000	(\$125,000)	-9.26%
Recordation Fee	18,908,574	20,500,000	15,000,000	(5,500,000)	-26.83%
Other Local Taxes	\$20,509,049	\$21,850,000	\$16,225,000	(\$5,625,000)	-25.74%
Admissions	\$405,295	\$400,000	\$400,000	\$0	0.00%
Police Aid - Regular Grant	905,329	975,000	915,000	(60,000)	-6.15%
Highway User Revenue	11,817,432	12,000,000	11,000,000	(1,000,000)	-8.33%
Total State Shared Taxes	\$13,128,056	\$13,375,000	\$12,315,000	(\$1,060,000)	-7.93%
Beer, Wine, Liquor	\$203,651	\$200,000	\$200,000	\$0	0.00%
Amusements	13,144	10,000	8,000	(2,000)	-20.00%
Traders Licenses	135,220	140,000	140,000	0	0.00%
Mobile Home Licenses	72,047	72,000	72,000	0	0.00%
Animal Licenses	100,587	75,000	110,000	35,000	46.67%
Building Permits	625,648	500,000	700,000	200,000	40.00%
Plumbing Licenses	47,275	14,000	40,000	26,000	185.71%
Marriage Licenses	29,500	36,000	33,000	(3,000)	-8.33%
Electrical Licenses	60,610	19,000	50,000	31,000	163.16%
Utility Construction Permits	14,400	27,000	27,000	0	0.00%
Electrical Permits	199,960	200,000	225,000	25,000	12.50%
Grading Permits	36,679	32,000	41,000	9,000	28.13%
Use & Occupancy Certificates	52,815	50,000	53,000	3,000	6.00%
Zoning Certificates/Ordinances	5,757	4,000	2,000	(2,000)	-50.00%
Plumbing Permits	181,142	150,000	190,000	40,000	26.67%
Reinspection Fees	3,150	6,000	3,000	(3,000)	-50.00%
Total Licenses and Permits	\$1,781,584	\$1,535,000	\$1,894,000	\$359,000	23.39%

Operating Revenues

Revenue	FY 07 Actual	FY 08 Budget	FY 09 Budget	Increase (Decrease)	% Change
Johnson Grass - State Dollars	\$784	\$4,000	\$4,000	\$0	0.00%
State Aid - Fire Companies	261,040	265,000	265,000	0	0.00%
Recreation & Parks Facilities	11,017	5,000	12,000	7,000	140.00%
Security Interest	445	0	0	0	0.00%
Dept Environment	(6,210)	0	0	0	0.00%
Grand Petit in Circuit Court	33,535	27,000	33,000	6,000	22.22%
Circuit Court Master reimbursement	213,881	334,500	350,000	15,500	4.63%
Westminster reimbursement	41,153	0	0	0	0.00%
Total Intergovernmental	\$555,645	\$635,500	\$664,000	\$28,500	4.48%
Lien Certification	\$120,367	\$120,000	\$145,000	\$25,000	20.83%
Data Processing Services	6,618	13,000	10,000	(3,000)	-23.08%
Hearing Fees - Zoning	18,535	27,000	24,000	(3,000)	-11.11%
Copy Fees	21,027	18,000	19,000	1,000	5.56%
Telephone	61,146	65,000	60,000	(5,000)	-7.69%
Health Dept - BGE	63,790	45,000	50,000	5,000	11.11%
Hearing Fees - Zoning Administration	5,861	4,500	6,000	1,500	33.33%
Total General Government	\$297,343	\$292,500	\$314,000	\$21,500	7.35%
Sheriff Salary Recovery	\$2,697	\$3,500	\$3,000	(\$500)	-14.29%
Sheriff Fees	88,971	90,000	100,000	10,000	11.11%
Detention Center	1,406,739	800,000	900,000	100,000	12.50%
Sheriff - Town Deputies	76,328	80,000	125,000	45,000	56.25%
Inspection Fees - Towns	29,670	40,000	0	(40,000)	-100.00%
Inspection Fees - Roads	53,353	90,000	100,000	10,000	11.11%
Inspection Fees - Development Review	25,067	25,000	15,000	(10,000)	-40.00%
Detention Center - Commissary	30,352	26,000	28,000	2,000	7.69%
Detention Center - Work Release	135,102	150,000	145,000	(5,000)	-3.33%
Home Detention	46,875	58,000	48,000	(10,000)	-17.24%
ICE Inmates	96,561	150,000	150,000	0	0.00%
ICE Transportation	90,936	10,000	45,000	35,000	350.00%
ICE Medical	1,625	500	1,000	500	100.00%
Social Security Admin Incentive Prog	800	2,000	1,000	(1,000)	-50.00%
Juvenile Transport	116,577	125,000	60,000	(65,000)	-52.00%
Total Public Safety	\$2,201,652	\$1,650,000	\$1,721,000	\$71,000	4.30%
Vehicle Maintenance	\$894,091	\$900,000	\$500,000	(\$400,000)	-44.44%
Road Maintenance	90,848	80,000	70,000	(10,000)	-12.50%
Development Review Fees	269,439	355,000	310,000	(45,000)	-12.68%
Fuel recovery	0	0	1,000,000	1,000,000	100.00%
Stormwater / Environmental Review Fees	86,374	100,000	105,000	5,000	5.00%
Engineering Review Fees	50,624	60,000	50,000	(10,000)	-16.67%
Forest Conservation Review Fees	56,502	40,000	47,000	7,000	17.50%
Tower Fees	2,500	7,600	2,500	(5,100)	-67.11%
Total Public Works	\$1,450,378	\$1,542,600	\$2,084,500	\$541,900	35.13%
Weed Control	\$5,308	\$7,000	\$7,000	\$0	0.00%

Operating Revenues

Revenue	FY 07 Actual	FY 08 Budget	FY 09 Budget	Increase (Decrease)	% Change
Hashawha / Bear Br Gen'l Pub Programs	\$13,482	\$20,000	\$17,000	(\$3,000)	-15.00%
Hashawha / Bear Br School Programs	7,442	10,000	9,000	(1,000)	-10.00%
Hashawha Outdoor School - Meals	148,761	145,000	145,000	0	0.00%
Hashawha / Bear Br Concessions	2,768	3,000	4,000	1,000	33.33%
Farm Museum - Admissions	351,557	360,000	400,000	40,000	11.11%
Farm Museum - Concessions	50,188	57,000	55,000	(2,000)	-3.51%
Piney Run - Admissions	142,911	130,000	145,000	15,000	11.54%
Hashawha Fees	381,248	210,000	210,000	0	0.00%
Hashawha Milk Subsidy	4,774	5,000	5,000	0	0.00%
Piney Run Pavilion & Facility Rentals	35,678	26,000	36,000	10,000	38.46%
Piney Run Concessions	16,290	18,000	16,000	(2,000)	-11.11%
Piney Run Boat Rentals	43,216	40,000	44,000	4,000	10.00%
Piney Run Programs	2,180	10,000	2,000	(8,000)	-80.00%
Piney Run Nature Center Programs	20,229	13,000	17,000	4,000	30.77%
Piney Run Nature Center Facility	0	200	200	0	0.00%
Piney Run Nature Camp	41,844	45,000	42,000	(3,000)	-6.67%
Piney Run Nature Center Concessions	5,549	5,000	6,000	1,000	20.00%
Sports Complex - Concessions	32,270	45,000	40,000	(5,000)	-11.11%
Sports Complex - Rent / Light	76,003	65,000	50,000	(15,000)	-23.08%
Sports Complex - Advertisement	725	500	500	0	0.00%
Farm Museum sponsor	4,000	0	4,000	4,000	100.00%
Bus trip revenue	10,461	0	0	0	0.00%
Total Recreation	\$1,391,576	\$1,207,700	\$1,247,700	\$40,000	3.31%
Circuit Court Annex - Rent & Heat	\$6,414	\$0	\$0	\$0	0.00%
Circuit Court Fines	\$41,881	\$55,000	\$42,000	(\$13,000)	-23.64%
Liquor License Fines	5,850	6,000	5,000	(1,000)	-16.67%
Animal Violation Fines	23,600	18,000	23,000	5,000	27.78%
Civil Zoning Violations	740	3,000	1,000	(2,000)	-66.67%
Humane Society Impound Fees	11,686	8,000	13,000	5,000	62.50%
Parking Violations	2,998	3,000	500	(2,500)	-83.33%
Total Fines and Forfeits	\$93,168	\$93,000	\$84,500	(\$8,500)	-9.14%
Interest	\$70,391	\$6,000	\$15,000	\$9,000	150.00%
Interest - Fire Company	593,011	689,000	590,000	(99,000)	-14.37%
Investment Interest	8,622,671	7,800,000	5,000,000	(2,800,000)	-35.90%
Unrealized Gains/Loss	(475)	0	0	0	0.00%
Rents and Royalties	1,392,547	210,000	185,000	(25,000)	-11.90%
Rent - Dept. of Social Services	284,564	350,000	350,000	0	0.00%
Humane Society Refunds	26,704	20,000	5,000	(15,000)	-75.00%
Health Dept. Refunds	75,566	0	0	0	0.00%
Social Services Refunds	50,550	55,000	55,000	0	0.00%
Advertising	11,500	14,000	14,000	0	0.00%
Phone / Pager	212	300	300	0	0.00%
Jury Duty	216	300	300	0	0.00%
Postage	30,198	40,000	32,000	(8,000)	-20.00%
Equipment Sales	50,074	50,000	40,000	(10,000)	-20.00%

Operating Revenues

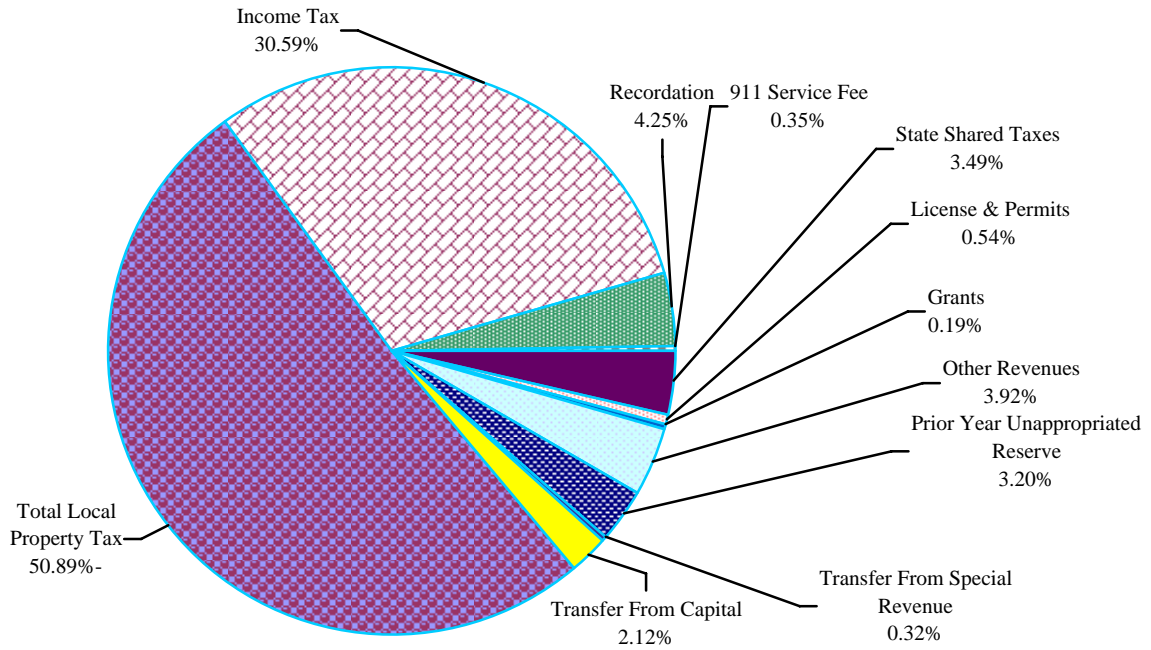
Revenue	FY 07 Actual	FY 08 Budget	FY 09 Budget	Increase (Decrease)	% Change
Woodland Management	28	500	500	0	0.00%
Miscellaneous	511,715	150,000	100,000	(50,000)	-33.33%
Activities - Farm Museum general	40,293	40,000	40,000	0	0.00%
Total Other	\$11,759,767	\$9,425,100	\$6,427,100	(\$2,998,000)	-31.81%
Health Department	\$2,847	\$2,000	\$1,000	(\$1,000)	-50.00%
Pension Recovery - Enterprise & Grant	27,475	168,100	175,000	6,900	4.10%
County Attorney Fees	165,862	175,000	183,000	8,000	4.57%
Total Cost Recovery	\$196,184	\$345,100	\$359,000	\$13,900	4.03%
Total Annual Revenue	\$282,934,725	\$304,446,700	\$331,508,100	\$27,061,400	8.89%
Board of Education Surplus	\$363,331	\$246,461	\$73,448	(\$173,013)	-70.20%
Prior Year Unappropriated Reserve	12,891,533	13,542,642	11,302,102	(2,240,540)	-16.54%
Special Revenue Fund: Hotel Rental Tax	259,595	282,700	311,350	28,650	10.13%
Special Revenue Fund: Cable Franchise Fee		702,800	801,000	98,200	13.97%
Transfer from Capital Fund	6,014,850	7,953,697	7,500,000	(453,697)	-5.70%
Prior Year IPA	0	1,197,000	1,504,000	307,000	25.65%
Total Operating Revenue	\$302,464,035	\$328,372,000	\$353,000,000	\$24,628,000	7.50%

Board of Education Surplus	Board of Education funds remaining in their operating budget are returned to the County in the following year.
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 for tourism and promotion of the County that is transferred into the General Fund.
Special Revenue Fund: Cable Franchise Fee	Dedicated Cable Franchise Fee revenue that is transferred into the General Fund to pay expenses related to public service programming on cable television.
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.
Prior Year IPA	Agriculture Preservation funds from the Capital Budget transferred into the General Fund to pay for Debt Service on Installment Purchase Agreements.

Operating Budget Revenues

Fiscal Year 2009 Budget

\$353,000,000



Fiscal Year 2008 Budget

\$328,372,000

