

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. Nearly 80% of the revenue comes from Real Property and Income Taxes.

| Revenue In Millions | FY 09 Budget | Percent of Total | FY 09 Revised Forecast | Percent of Total | FY 10 Budget | Percent of Total | Cumulative Percent of Total |
|-----------------------------|----------------|------------------|------------------------|------------------|----------------|------------------|-----------------------------|
| Real Property | \$166.1 | 47.1% | \$170.7 | 49.4% | \$183.6 | 51.8% | 51.8% |
| Income Tax | 108.0 | 30.6% | 106.0 | 30.7% | 104.0 | 29.3% | 81.1% |
| Recordation Tax | 15.0 | 4.2% | 9.0 | 2.6% | 9.0 | 2.5% | 83.7% |
| Railroad & Public Utilities | 6.8 | 1.9% | 7.3 | 2.1% | 7.4 | 2.1% | 85.8% |
| Ordinary Business | 7.3 | 2.1% | 7.1 | 2.1% | 7.1 | 2.0% | 87.8% |
| Highway & Motor Vehicle | 11.0 | 3.1% | 9.5 | 2.7% | 4.4 | 1.2% | 89.0% |
| Interest | 5.0 | 1.4% | 3.5 | 1.0% | 1.7 | 0.5% | 89.5% |
| 911 Service Fee | 1.2 | 0.3% | 1.2 | 0.3% | 1.2 | 0.3% | 89.8% |
| Building Permits | 0.7 | 0.2% | 0.3 | 0.1% | 0.3 | 0.1% | 89.9% |
| Total Major Revenues | \$321.1 | 91.0% | \$314.6 | 91.1% | \$318.7 | 89.9% | 89.9% |
| Total Annual Revenues | 331.5 | 93.9% | 324.1 | 93.8% | 327.7 | 92.4% | 92.4% |
| Other Revenues | 21.5 | 6.1% | 21.4 | 6.2% | 26.8 | 7.6% | 100.0% |
| Total Revenue | \$353.0 | 100.0% | \$345.5 | 100.0% | \$354.5 | 100.0% | 100.0% |

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

| Revenue | FY 08 Actual | FY 09 Budget | FY 10 Budget | Increase (Decrease) | % Change |
|------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------|
| Real Property Tax - Full year levy | \$159,126,812 | \$199,640,400 | \$222,192,400 | \$22,552,000 | 11.30% |
| Taxes - Discounts | (723,195) | (750,000) | (750,000) | 0 | 0.00% |
| Homeowner Tax Credit | (10,091) | 0 | (10,000) | (10,000) | 100.00% |
| Penalty and Interest | 753,096 | 700,000 | 700,000 | 0 | 0.00% |
| Homestead Tax Credit | (22,605,958) | (34,250,000) | (39,000,000) | (4,750,000) | 13.87% |
| Home Tax Credit | (23,858) | (25,000) | (25,000) | 0 | 0.00% |
| Personal Property Tax | 278,581 | 300,000 | 300,000 | 0 | 0.00% |
| Railroad & Public Utility | 7,201,357 | 6,800,000 | 7,400,000 | 600,000 | 8.82% |
| Ordinary Business Tax | 6,812,603 | 7,000,000 | 6,800,000 | (200,000) | -2.86% |
| Collections Office - Over/Under | 103 | (100) | (100) | 0 | 0.00% |
| Prior Years Taxes Deferred | 940,747 | 250,000 | 250,000 | 0 | 0.00% |
| Semi-Annual Service Charges | 546,034 | 500,000 | 200,000 | (300,000) | -60.00% |
| Total Local Property Taxes | \$152,296,231 | \$180,165,300 | \$198,057,300 | \$17,892,000 | 9.93% |
| Income Tax | \$107,251,813 | \$108,000,000 | \$104,000,000 | (\$4,000,000) | -3.70% |
| Admissions | \$386,184 | \$400,000 | \$400,000 | \$0 | 0.00% |
| PILOT | 25,563 | 0 | 25,000 | 25,000 | 100.00% |
| 911 Service Fee | 1,240,906 | 1,225,000 | 1,225,000 | 0 | 0.00% |
| Recordation Fee | 14,956,646 | 15,000,000 | 9,000,000 | (6,000,000) | -40.00% |
| Other Local Taxes | \$16,609,299 | \$16,625,000 | \$10,650,000 | (\$5,975,000) | -35.94% |
| Police Aid - Regular Grant | \$917,279 | \$915,000 | \$915,000 | \$0 | 0.00% |
| Highway User Revenue | 10,819,741 | 11,000,000 | 4,400,000 | (6,600,000) | -60.00% |
| Total State Shared Taxes | \$11,737,020 | \$11,915,000 | \$5,315,000 | (\$6,600,000) | -55.39% |
| Beer, Wine, Liquor | \$209,363 | \$200,000 | \$200,000 | \$0 | 0.00% |
| Amusements | 12,821 | 8,000 | 8,000 | 0 | 0.00% |
| Traders Licenses | 145,273 | 140,000 | 140,000 | 0 | 0.00% |
| Mobile Home Licenses | 62,898 | 72,000 | 72,000 | 0 | 0.00% |
| Animal Licenses | 115,212 | 110,000 | 110,000 | 0 | 0.00% |
| Building Permits | 613,195 | 700,000 | 300,000 | (400,000) | -57.14% |
| Plumbing Licenses | 13,148 | 40,000 | 13,000 | (27,000) | -67.50% |
| Marriage Licenses | 34,960 | 33,000 | 33,000 | 0 | 0.00% |
| Electrical Licenses | 18,185 | 50,000 | 18,000 | (32,000) | -64.00% |
| Utility Construction Permits | 26,900 | 27,000 | 33,000 | 6,000 | 22.22% |
| Electrical Permits | 168,559 | 225,000 | 100,000 | (125,000) | -55.56% |
| Grading Permits | 28,845 | 41,000 | 30,000 | (11,000) | -26.83% |
| Use & Occupancy Certificates | 44,670 | 53,000 | 25,000 | (28,000) | -52.83% |
| Zoning Certificates/Ordinances | 2,063 | 2,000 | 2,000 | 0 | 0.00% |
| Plumbing Permits | 168,355 | 190,000 | 100,000 | (90,000) | -47.37% |
| Reinspection Fees | 2,525 | 3,000 | 3,000 | 0 | 0.00% |
| Total Licenses and Permits | \$1,666,972 | \$1,894,000 | \$1,187,000 | (\$707,000) | -37.33% |

General Fund Operating Revenues

| Revenue | FY 08 Actual | FY 09 Budget | FY 10 Budget | Increase (Decrease) | % Change |
|--|--------------------|--------------------|--------------------|------------------------|----------------|
| Johnson Grass - State Dollars | \$4,000 | \$4,000 | \$4,000 | \$0 | 0.00% |
| State Aid - Fire Protection | 263,132 | 265,000 | 265,000 | 0 | 0.00% |
| Recreation & Parks Facilities | 11,714 | 12,000 | 12,000 | 0 | 0.00% |
| Security Interest | 765 | 0 | 0 | 0 | 0.00% |
| Westminster Reimbursement | 47,125 | 0 | 0 | 0 | 0.00% |
| Grand Petit in Circuit Court | 46,320 | 33,000 | 45,000 | 12,000 | 36.36% |
| Circuit Court Master reimbursement | 251,083 | 350,000 | 285,000 | (65,000) | -18.57% |
| Total Intergovernmental | \$624,139 | \$664,000 | \$611,000 | (\$53,000) | -7.98% |
| Lien Certification | 139,100 | 145,000 | 120,000 | (25,000) | -17.24% |
| Data Processing Services | 4,641 | 10,000 | 5,000 | (5,000) | -50.00% |
| Hearing Fees - Board of Zoning Appeals | 12,706 | 24,000 | 19,000 | (5,000) | -20.83% |
| Copy Fees | 13,689 | 19,000 | 19,000 | 0 | 0.00% |
| Telephone | 57,956 | 60,000 | 60,000 | 0 | 0.00% |
| Health Dept - BGE | 64,853 | 50,000 | 50,000 | 0 | 0.00% |
| Hearing Fees - Zoning Administration | 3,450 | 6,000 | 6,000 | 0 | 0.00% |
| Total General Government | \$296,395 | \$314,000 | \$279,000 | (\$35,000) | -11.15% |
| Sheriff Salary Recovery | \$1,319 | \$3,000 | \$3,000 | \$0 | 0.00% |
| Sheriff Fees | 105,400 | 100,000 | 100,000 | 0 | 0.00% |
| Detention Center | 907,511 | 900,000 | 150,000 | (750,000) | -83.33% |
| Sheriff - Town Deputies | 120,981 | 125,000 | 125,000 | 0 | 0.00% |
| Inspection Fees - Towns | 8,550 | 0 | 0 | 0 | 0.00% |
| Inspection Fees - Roads | 181,747 | 100,000 | 50,000 | (50,000) | -50.00% |
| Inspection Fees - Development Review | 22,733 | 15,000 | 20,000 | 5,000 | 33.33% |
| Detention Center - Commissary | 21,634 | 28,000 | 40,000 | 12,000 | 42.86% |
| Detention Center - Work Release | 125,655 | 145,000 | 120,000 | (25,000) | -17.24% |
| Detention Center - Home Detention | 41,329 | 48,000 | 48,000 | 0 | 0.00% |
| ICE Inmates | 248,970 | 150,000 | 150,000 | 0 | 0.00% |
| ICE Transportation | 93,902 | 45,000 | 95,000 | 50,000 | 111.11% |
| ICE Medical | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Social Security Admin Incentive Prog | 600 | 1,000 | 1,000 | 0 | 0.00% |
| Detention Center - Juvenile Transport | 107,638 | 60,000 | 110,000 | 50,000 | 83.33% |
| State Criminal Alien Asst. Prog | 18,131 | 0 | 0 | (18,131) | 100.00% |
| Total Public Safety | \$2,006,100 | \$1,721,000 | \$1,013,000 | (\$708,000) | -41.14% |
| Circuit Court Annex - Rent & Heat | \$13,119 | \$0 | \$13,000 | \$13,000 | 100.00% |
| Vehicle Maintenance | 402,673 | 500,000 | 400,000 | (100,000) | -20.00% |
| Road Maintenance | 105,445 | 70,000 | 70,000 | 0 | 0.00% |
| Development Review Fees | 266,998 | 310,000 | 250,000 | (60,000) | -19.35% |
| Flood Plain Review Fees | 7,350 | 2,000 | 5,000 | 3,000 | 150.00% |
| Fuel Recovery | 690,882 | 1,000,000 | 625,000 | (375,000) | -37.50% |
| Stormwater / Environmental Review Fees | 101,410 | 105,000 | 70,000 | (35,000) | -33.33% |
| Engineering Review Fees | 45,755 | 50,000 | 40,000 | (10,000) | -20.00% |
| Forest Conservation Review Fees | 38,270 | 45,000 | 40,000 | (5,000) | -11.11% |
| Tower Fees | 466 | 2,500 | 2,500 | 0 | 0.00% |
| Weed Control | 10,228 | 7,000 | 7,000 | 0 | 0.00% |
| Total Public Works | \$1,682,596 | \$2,091,500 | \$1,522,500 | (\$569,000) | -27.21% |

General Fund Operating Revenues

| Revenue | FY 08 Actual | FY 09 Budget | FY 10 Budget | Increase (Decrease) | % Change |
|---------------------------------------|--------------------|--------------------|--------------------|------------------------|---------------|
| Hashawha / Bear Br Gen'l Pub Programs | \$14,975 | \$17,000 | \$17,000 | \$0 | 0.00% |
| Hashawha / Bear Br School Programs | 7,390 | 9,000 | 9,000 | 0 | 0.00% |
| Hashawha Outdoor School - Meals | 140,716 | 145,000 | 145,000 | 0 | 0.00% |
| Hashawha / Bear Br Concessions | 2,491 | 4,000 | 4,000 | 0 | 0.00% |
| Farm Museum - Admissions | 476,877 | 400,000 | 400,000 | 0 | 0.00% |
| Farm Museum - Concessions | 60,717 | 55,000 | 55,000 | 0 | 0.00% |
| Piney Run - Admissions | 153,826 | 145,000 | 145,000 | 0 | 0.00% |
| Hashawha Fees | 180,426 | 210,000 | 195,000 | (15,000) | -7.14% |
| Hashawha Milk Subsidy | 5,570 | 5,000 | 5,000 | 0 | 0.00% |
| Piney Run Pavilion & Facility Rentals | 34,150 | 36,000 | 36,000 | 0 | 0.00% |
| Piney Run Concessions | 17,926 | 16,000 | 16,000 | 0 | 0.00% |
| Piney Run Boat Rentals | 42,630 | 44,000 | 44,000 | 0 | 0.00% |
| Piney Run Programs | 12,520 | 2,000 | 2,000 | 0 | 0.00% |
| Piney Run Nature Center Programs | 15,626 | 17,000 | 17,000 | 0 | 0.00% |
| Piney Run Nature Center Facility | 0 | 200 | 200 | 0 | 0.00% |
| Piney Run Nature Camp | 40,465 | 42,000 | 42,000 | 0 | 0.00% |
| Piney Run Nature Center Concessions | 5,133 | 6,000 | 6,000 | 0 | 0.00% |
| Sports Complex - Concessions | 27,208 | 40,000 | 35,000 | (5,000) | -12.50% |
| Sports Complex - Rent / Light | 68,375 | 50,000 | 60,000 | 10,000 | 20.00% |
| Sports Complex - Advertisement | 300 | 500 | 500 | 0 | 0.00% |
| Farm Museum Sponsors | 4,000 | 4,000 | 4,000 | 0 | 0.00% |
| Alternative Program fees | 100 | 0 | 0 | 0 | 0.00% |
| Bus Trip Revenue | 0 | 0 | 0 | 0 | 0.00% |
| Total Recreation | \$1,311,421 | \$1,247,700 | \$1,237,700 | (\$10,000) | -0.80% |
| Circuit Court Fines | \$47,649 | \$42,000 | \$42,000 | \$0 | 0.00% |
| Liquor License Fines | 2,600 | 5,000 | 5,000 | 0 | 0.00% |
| Animal Violation Fines | 22,460 | 23,000 | 23,000 | 0 | 0.00% |
| Civil Zoning Violations | 2,725 | 1,000 | 1,000 | 0 | 0.00% |
| Humane Society Impound Fees | 24,297 | 13,000 | 25,000 | 12,000 | 92.31% |
| Parking Violations | 778 | 500 | 500 | 0 | 0.00% |
| Total Fines and Forfeits | \$100,509 | \$84,500 | \$96,500 | \$12,000 | 14.20% |
| Interest | \$51,813 | \$15,000 | \$45,000 | \$30,000 | 200.00% |
| Interest - Fire Company | 610,542 | 590,000 | 540,000 | (50,000) | -8.47% |
| Investment Interest | 8,558,195 | 5,000,000 | 1,700,000 | (3,300,000) | -66.00% |
| Unrealized Gains/Loss | 194,896 | 0 | 0 | 0 | 0.00% |
| Rents and Royalties | 164,351 | 185,000 | 165,000 | (20,000) | -10.81% |
| Rent - Dept. of Social Services | 367,238 | 350,000 | 150,000 | (200,000) | -57.14% |
| Humane Society Refunds | 22,181 | 5,000 | 5,000 | 0 | 0.00% |
| Health Dept. Refunds | 70,494 | 0 | 0 | 0 | 0.00% |
| Social Services Refunds | 24,443 | 55,000 | 20,000 | (35,000) | -63.64% |
| Advertising | 12,500 | 14,000 | 14,000 | 0 | 0.00% |
| Phone / Pager | 135 | 300 | 300 | 0 | 0.00% |
| Jury Duty | 531 | 300 | 300 | 0 | 0.00% |
| Postage | 27,554 | 32,000 | 32,000 | 0 | 0.00% |
| Equipment Sales | 78,727 | 40,000 | 40,000 | 0 | 0.00% |

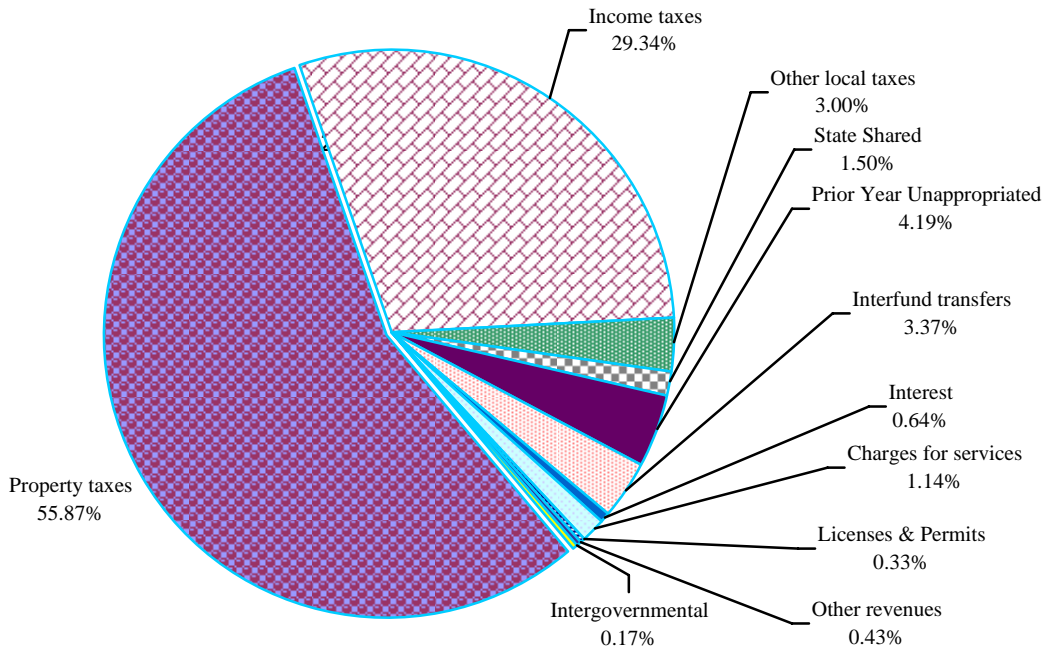
General Fund Operating Revenues

| Revenue | FY 08 Actual | FY 09 Budget | FY 10 Budget | Increase (Decrease) | % Change |
|---|----------------------|----------------------|----------------------|------------------------|----------------|
| Woodland Management | 23 | 500 | 500 | 0 | 0.00% |
| Land Sales | 62,000 | 0 | 0 | 0 | 0.00% |
| Miscellaneous | 180,523 | 100,000 | 185,918 | 85,918 | 85.92% |
| Activities - Farm Museum general | 42,254 | 40,000 | 40,000 | 0 | 0.00% |
| Total Other | \$10,468,400 | \$6,427,100 | \$2,938,018 | (\$3,489,082) | -54.29% |
| Health Department | \$2,264 | \$1,000 | \$1,000 | \$0 | 0.00% |
| Pension Recovery - Enterprise & Grant | 112,165 | 175,000 | 107,000 | (68,000) | -38.86% |
| OPEB Recovery | 0 | 0 | 495,000 | 495,000 | 100.00% |
| County Attorney Fees | 249,169 | 183,000 | 183,000 | 0 | 0.00% |
| Total Cost Recovery | \$363,598 | \$359,000 | \$786,000 | \$427,000 | 118.94% |
| Total Annual Revenue | \$306,414,493 | \$331,508,100 | \$327,693,018 | (\$3,815,082) | -1.15% |
| Board of Education Surplus | \$3,041,868 | \$73,448 | \$0 | (73,448) | -100.00% |
| Prior Year Unappropriated Reserve | 0 | 11,302,102 | 14,858,762 | 3,556,660 | 31.47% |
| Special Revenue Fund: Hotel Rental Tax | 262,930 | 311,350 | 405,775 | 94,425 | 30.33% |
| Special Revenue Fund: Cable Franchise Fee | 702,800 | 801,000 | 820,275 | 19,275 | 2.41% |
| Transfer from Capital Fund | 7,953,697 | 7,500,000 | 9,690,170 | 2,190,170 | 29.20% |
| Prior Year IPA | 0 | 1,504,000 | 1,032,000 | (472,000) | -31.38% |
| Total Operating Revenue | \$318,375,788 | \$353,000,000 | \$354,500,000 | \$1,500,000 | 0.42% |

| | |
|---|---|
| Board of Education Surplus | Prior to FY 10, the Board of Education returned all remaining funds in their operating budget to the County in the following year. Beginning in FY 10, they can now retain up to 5% of their budget, for use in future years. |
| 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 2010 Budget \$354,500,000



Fiscal Year 2009 Budget

\$353,000,000

