

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 Proposed 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 Proposed	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 Proposed	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 - Zoning	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 Proposed	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%

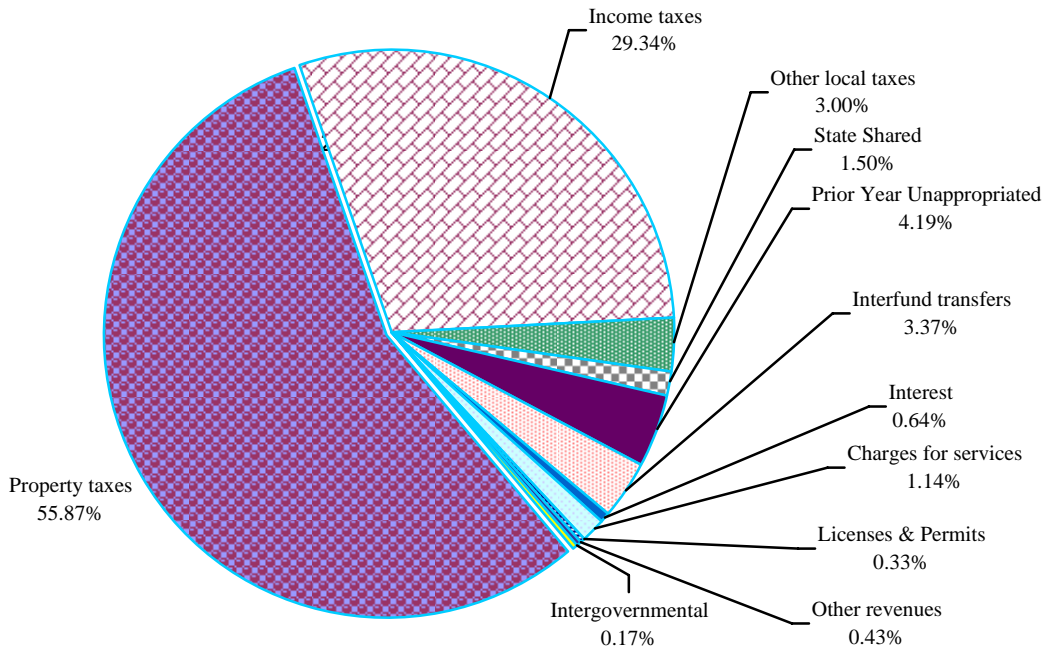
General Fund Operating Revenues

Revenue	FY 08 Actual	FY 09 Budget	FY 10 Proposed	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 Proposed Budget \$354,500,000



Fiscal Year 2009 Budget

\$353,000,000

