

# General Fund Revenue Analysis

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Carroll County's General Fund receives revenues from over 120 sources including taxes, permit fees, State aid, user fees and investment income. Approximately 82% of the revenue comes from Real Property and Income Taxes.

Revenue In Millions	FY 14 Budget	Percent of Total	FY 14 Revised Forecast	Percent of Total	FY 15 Proposed	Percent of Total	Cumulative Percent of Total
Real Property	\$182.8	49.8%	\$182.8	50.0%	\$179.6	48.8%	48.8%
Income Tax	120.5	33.8%	118.6	32.5%	122.4	33.2%	82.0%
Recordation Tax	9.8	2.7%	10.5	2.9%	11.8	3.2%	85.2%
Railroad and Public Utilities	6.4	1.7%	6.4	1.8%	6.5	1.8%	86.9%
Ordinary Business	6.2	1.7%	6.2	1.7%	5.9	1.6%	88.5%
911 Service Fee	1.0	0.3%	1.0	0.3%	1.0	0.3%	88.8%
Interest	1.0	0.3%	0.9	0.2%	0.8	0.2%	89.0%
Building Permits	0.5	0.1%	0.5	0.1%	0.6	0.2%	89.2%
<b>Total Major Revenues</b>	<b>\$328.2</b>	<b>89.4%</b>	<b>\$326.9</b>	<b>89.5%</b>	<b>\$328.6</b>	<b>89.2%</b>	<b>89.2%</b>
Total Annual Revenues	338.0	<b>92.0%</b>	336.1	<b>92.0%</b>	338.8	<b>92.0%</b>	<b>92.0%</b>
Other Revenues	29.2	<b>8.0%</b>	29.2	<b>8.0%</b>	29.6	<b>8.0%</b>	<b>100.0%</b>
<b>Total Revenue</b>	<b>\$367.0</b>	<b>100.0%</b>	<b>\$365.3</b>	<b>100.0%</b>	<b>\$368.4</b>	<b>100.0%</b>	<b>100.0%</b>

Percentages may not add to 100% due to rounding

# General Fund Operating Revenues

Revenue	FY 13 Budget	FY 14 Budget	FY 15 Proposed	Increase (Decrease)	% Change
Real Property Tax	\$185,816,800	\$182,908,818	\$181,139,090	(\$1,769,728)	-0.97%
Property Tax Rebate	0	0	(1,800,000)	(1,800,000)	100.00%
Taxes - Discounts	(800,000)	(750,000)	(780,000)	(30,000)	4.00%
Senior Tax Credit	(20,000)	(20,000)	(20,000)	0	0.00%
Penalty and Interest	900,000	940,000	940,000	0	0.00%
Homestead Tax Credit	(1,800,000)	(663,848)	(242,890)	420,958	-63.41%
Non-Profit/Civic Group Tax Credit	(25,000)	(25,000)	(25,000)	0	0.00%
Personal Property Tax	250,000	247,000	247,000	0	0.00%
Railroad & Public Utility	7,125,000	6,425,000	6,455,430	30,430	0.47%
Ordinary Business Tax	6,500,000	5,930,000	5,930,000	0	0.00%
Prior Years Taxes Deferred	250,000	300,000	300,000	0	0.00%
Heavy Equipment Tax	40,000	40,000	50,000	10,000	25.00%
Semi-Annual Service Charges	100,000	130,000	65,000	(65,000)	-50.00%
<b>Total Local Property Taxes</b>	<b>\$198,336,800</b>	<b>\$195,461,970</b>	<b>\$192,258,630</b>	<b>(\$3,203,340)</b>	<b>-1.64%</b>
<b>Income Tax</b>	<b>\$114,000,000</b>	<b>\$120,502,100</b>	<b>\$122,430,000</b>	<b>\$1,927,900</b>	<b>1.60%</b>
Admissions	\$300,000	\$309,000	\$300,000	(\$9,000)	-2.91%
PILOT	18,000	18,540	25,960	7,420	40.02%
911 Service Fee	1,000,000	1,000,000	1,000,000	0	0.00%
Recordation Fee	8,000,000	9,750,000	11,800,000	2,050,000	21.03%
<b>Other Local Taxes</b>	<b>\$9,318,000</b>	<b>\$11,077,540</b>	<b>\$13,125,960</b>	<b>\$2,048,420</b>	<b>18.49%</b>
Police Aid - Regular Grant	\$620,000	\$930,000	\$905,090	(\$24,910)	-2.68%
<b>Total State Shared Taxes</b>	<b>\$620,000</b>	<b>\$930,000</b>	<b>\$905,090</b>	<b>(\$24,910)</b>	<b>-2.68%</b>
Beer, Wine, Liquor Licenses	\$200,000	\$206,000	\$208,000	\$2,000	0.97%
Amusements	8,000	8,240	8,500	260	3.16%
Traders Licenses	140,000	144,200	130,000	(14,200)	-9.85%
Mobile Home Licenses	60,000	61,800	61,800	0	0.00%
Animal Licenses	100,000	103,000	99,000	(4,000)	-3.88%
Building Permits	400,000	550,000	632,500	82,500	15.00%
Plumbing Licenses	44,000	45,320	44,000	(1,320)	-2.91%
Marriage Licenses	30,000	30,900	32,000	1,100	3.56%
Electrical Licenses	52,000	50,000	52,440	2,440	4.88%
Utility Construction Permits	33,000	33,990	33,000	(990)	-2.91%
Electrical Permits	128,000	160,000	184,000	24,000	15.00%
Grading Permits	16,500	18,000	22,150	4,150	23.06%
Use and Occupancy Certificates	30,000	30,900	35,530	4,630	14.98%
Zoning Certificates/Ordinances	1,800	1,850	2,100	250	13.51%
Plumbing Permits	130,000	170,000	212,750	42,750	25.15%
Reinspection Fees	2,000	2,060	4,000	1,940	94.17%
<b>Total Licenses and Permits</b>	<b>\$1,375,300</b>	<b>\$1,616,260</b>	<b>\$1,761,770</b>	<b>\$145,510</b>	<b>9.00%</b>
State Aid - Fire Protection	\$265,000	\$265,000	\$301,700	\$36,700	13.85%
Bond Interest Subsidy	874,000	854,000	823,000	(31,000)	-3.63%
Grand and Petit Jury Reimbursement	40,000	40,000	30,000	(10,000)	-25.00%
Circuit Court Master Reimbursement	130,000	130,000	150,170	20,170	15.52%
<b>Total Intergovernmental</b>	<b>\$1,309,000</b>	<b>\$1,289,000</b>	<b>\$1,304,870</b>	<b>\$15,870</b>	<b>1.23%</b>

# General Fund Operating Revenues

Revenue	FY 13 Budget	FY 14 Budget	FY 15 Proposed	Increase (Decrease)	% Change
Lien Certification	\$135,000	\$160,000	\$168,000	\$8,000	5.00%
Data Processing Services	6,500	6,500	5,500	(1,000)	-15.38%
Hearing Fees - Board of Zoning Appeals	8,000	15,000	12,000	(3,000)	-20.00%
Copy Fees	11,000	11,330	10,520	(810)	-7.15%
Telephone	4,000	10,000	0	(10,000)	-100.00%
Health Dept - BGE	55,000	40,000	50,000	10,000	25.00%
Hearing Fees - Zoning Administration	14,000	8,000	9,500	1,500	18.75%
<b>Total General Government</b>	<b>\$233,500</b>	<b>\$250,830</b>	<b>\$255,520</b>	<b>\$4,690</b>	<b>1.87%</b>
Sheriff Salary Recovery	\$10,000	\$5,000	\$7,500	\$2,500	50.00%
Sheriff Fees	120,000	110,000	115,000	5,000	4.55%
Detention Center	240,000	240,000	186,350	(53,650)	-22.35%
Sheriff - Town Deputies	85,000	87,550	98,000	10,450	11.94%
Inspection Fees - Roads	60,000	60,000	80,000	20,000	33.33%
Inspection Fees - Development Review	8,000	8,240	15,500	7,260	88.11%
Detention Center - Commissary	45,000	46,350	46,350	0	0.00%
Detention Center - Work Release	100,000	100,000	85,000	(15,000)	-15.00%
Detention Center - Home Detention	10,000	18,000	2,500	(15,500)	-86.11%
ICE Inmates	150,000	154,500	0	(154,500)	-100.00%
Detention Center - Juvenile Transport	85,000	87,550	50,000	(37,550)	-42.89%
Circuit Court Annex - Rent and Heat	13,110	13,110	13,000	(110)	-0.84%
Sex Offender Registry	0	28,000	30,000	2,000	7.14%
State Criminal Alien Asst. Program	17,500	0	5,800	5,800	100.00%
<b>Total Public Safety</b>	<b>\$943,610</b>	<b>\$958,300</b>	<b>\$735,000</b>	<b>(\$223,300)</b>	<b>-23.30%</b>
Vehicle Maintenance	425,000	437,750	453,870	16,120	3.68%
Road Maintenance	85,000	87,550	100,000	12,450	14.22%
Development Review Fees	125,000	140,000	165,000	25,000	17.86%
Flood Plain Review Fees	5,000	5,000	3,000	(2,000)	-40.00%
Fuel Recovery	850,000	875,500	901,670	26,170	2.99%
Stormwater/Environmental Review Fees	30,000	30,900	32,500	1,600	5.18%
Engineering Review Fees	20,000	20,600	30,000	9,400	45.63%
Forest Conservation Review Fees	30,000	20,000	20,000	0	0.00%
Tower Fees	7,500	4,000	0	(4,000)	-100.00%
Stormwater Maintenance Fee	0	0	78,790	78,790	100.00%
Weed Control	20,000	35,000	40,000	5,000	14.29%
<b>Total Public Works</b>	<b>\$1,597,500</b>	<b>\$1,656,300</b>	<b>\$1,824,830</b>	<b>\$168,530</b>	<b>10.18%</b>
Hashawha General Public Programs	\$12,000	\$15,000	\$6,000	(\$9,000)	-60.00%
Hashawha School Programs	9,000	9,270	9,000	(270)	-2.91%
Hashawha Outdoor School - Meals	150,000	154,500	154,000	(500)	-0.32%
Hashawha Concessions	2,000	800	800	0	0.00%
Bear Branch Programs	0	5,000	5,000	0	0.00%
Farm Museum - Admissions	35,000	35,000	30,000	(5,000)	-14.29%
Farm Museum - Wine Festival	400,000	426,050	430,000	3,950	0.93%
Farm Museum - Concessions	50,000	50,000	44,000	(6,000)	-12.00%
Piney Run - Admissions	140,000	144,200	150,000	5,800	4.02%
Hashawha Fees	230,000	250,000	250,000	0	0.00%
Pavilion and Facility Rentals	36,000	37,080	40,000	2,920	7.87%
Piney Run Concessions	12,000	12,360	10,500	(1,860)	-15.05%

# General Fund Operating Revenues

Revenue	FY 13 Budget	FY 14 Budget	FY 15 Proposed	Increase (Decrease)	% Change
Piney Run Boat Rentals	40,000	41,200	52,000	10,800	26.21%
Piney Run Programs	5,000	5,000	20,000	15,000	300.00%
Piney Run Nature Center Programs	8,000	8,240	22,000	13,760	166.99%
Piney Run Nature Center Facility	4,000	4,120	2,100	(2,020)	-49.03%
Piney Run Nature Camp	40,000	40,000	54,000	14,000	35.00%
Piney Run Nature Center Concessions	3,000	3,000	3,000	0	0.00%
Sports Complex - Concessions	16,000	16,000	10,000	(6,000)	-37.50%
Sports Complex - Rent/Lighting	90,000	80,000	79,000	(1,000)	-1.25%
Sports Complex - Advertisement	500	0	0	0	0.00%
Farm Museum Sponsors	0	0	15,000	15,000	100.00%
Dog Park Memberships	0	5,400	5,400	0	0.00%
<b>Total Recreation</b>	<b>\$1,282,500</b>	<b>\$1,342,220</b>	<b>\$1,391,800</b>	<b>\$49,580</b>	<b>3.69%</b>
Westminster Senior Center Classes	\$0	\$11,000	\$11,000	\$0	0.00%
North Carroll Senior Center Classes	0	19,000	19,000	0	0.00%
South Carroll Senior Center Classes	0	16,500	16,500	0	0.00%
Taneytown Senior Center Classes	0	2,500	2,500	0	0.00%
Mt. Airy Senior Center Classes	0	11,000	11,000	0	0.00%
<b>Total Aging</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>0.00%</b>
Circuit Court Fines	\$40,000	\$40,000	\$40,000	\$0	0.00%
Liquor License Fines	2,000	2,000	2,000	0	0.00%
Animal Violation Fines	12,000	13,000	14,000	1,000	7.69%
Civil Zoning Violations	1,800	1,800	0	(1,800)	-100.00%
Humane Society Impound Fees	25,000	25,750	25,000	(750)	-2.91%
Parking Violations	1,000	1,000	1,000	0	0.00%
<b>Total Fines and Forfeits</b>	<b>\$81,800</b>	<b>\$83,550</b>	<b>\$82,000</b>	<b>(\$1,550)</b>	<b>-1.86%</b>
Interest - Misc Loans	\$50,000	\$50,000	\$50,000	\$0	0.00%
Interest - Fire Company Loans	328,000	350,000	370,550	20,550	5.87%
Investment Interest	1,000,000	1,000,000	800,000	(200,000)	-20.00%
Rents and Royalties	200,000	200,000	189,020	(10,980)	-5.49%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Humane Society Refunds	10,000	10,000	2,000	(8,000)	-80.00%
Advertising - Liquor Licenses	8,000	8,000	8,000	0	0.00%
Jury Duty	350	350	350	0	0.00%
Postage	23,000	25,000	38,140	13,140	52.56%
Equipment Sales	80,000	80,000	100,000	20,000	25.00%
Purchasing Card Rebate	0	15,000	15,000	0	0.00%
Miscellaneous	98,648	100,000	232,530	132,530	132.53%
Activities - Farm Museum General	35,000	35,000	33,000	(2,000)	-5.71%
<b>Total Other</b>	<b>\$1,839,598</b>	<b>\$1,879,950</b>	<b>\$1,845,190</b>	<b>(\$34,760)</b>	<b>-1.85%</b>

# General Fund Operating Revenues

Revenue	FY 13 Budget	FY 14 Budget	FY 15 Proposed	Increase (Decrease)	% Change
Health Department	\$1,000	\$1,000	\$5,500	4,500	450.00%
Pension Recovery - Enterprise and Grants	300,000	310,000	329,810	19,810	6.39%
OPEB Recovery - Enterprise and Grants	318,000	225,000	315,600	90,600	40.27%
State Retirement Recovery - Enterprise and Grants	7,000	13,000	13,000	0	0.00%
County Attorney Fees	177,000	177,000	177,000	0	0.00%
<b>Total Cost Recovery</b>	<b>\$803,000</b>	<b>\$726,000</b>	<b>\$840,910</b>	<b>\$114,910</b>	<b>15.83%</b>
<b>Total Annual Revenue</b>	<b>\$331,740,608</b>	<b>\$337,834,020</b>	<b>\$338,821,570</b>	<b>\$987,550</b>	<b>0.29%</b>
Prior Year Unappropriated Reserve	\$16,809,377	\$14,827,375	\$14,267,450	(\$559,925)	-3.78%
Special Revenue Fund: Hotel Rental Tax	265,530	290,720	359,641	\$68,921	23.71%
Special Revenue Fund: Cable Franchise Fee	929,485	1,080,170	966,359	(\$113,811)	-10.54%
Transfer from Capital Fund	12,000,000	13,027,715	14,029,120	\$1,001,405	7.69%
<b>Total Operating Revenue</b>	<b>\$361,745,000</b>	<b>\$367,060,000</b>	<b>\$368,444,140</b>	<b>\$1,384,140</b>	<b>0.38%</b>

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 that is transferred into the General Fund for tourism and promotion of the County.

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.

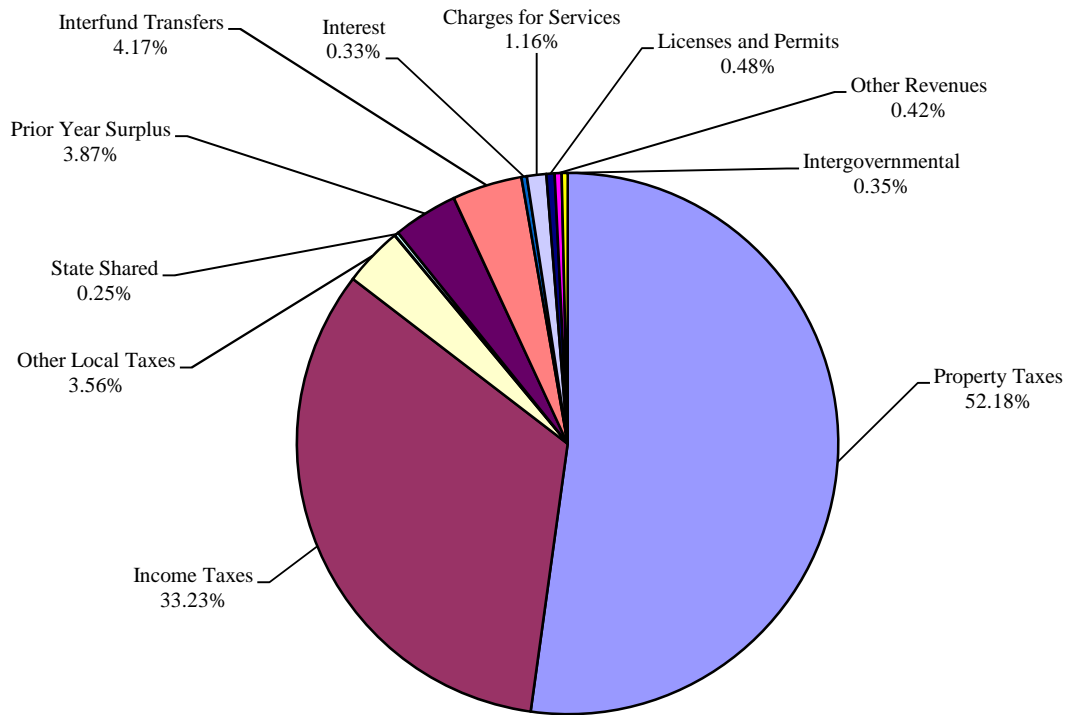
Transfer from Capital Fund      Dedicated local income tax revenue for Public School construction that is transferred into the General Fund to pay debt service on school construction.

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 2015 Proposed Budget**

**\$368,444,140**



**Fiscal Year 2014 Budget**

**\$367,060,000**

