

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. Approximately 87% of revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY 19 Budget	Percent of Total	FY 19 Revised Forecast	Percent of Total	FY 20 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$191.6	46.6%	\$192.3	46.7%	\$198.0	47.3%	47.3%
Railroad and Public Utilities	7.5	1.8%	7.8	1.9%	8.0	1.9%	49.2%
Ordinary Business	8.2	2.0%	8.2	2.0%	8.1	1.9%	51.1%
Total Property	207.4	50.4%	208.4	50.6%	214.1	51.1%	51.1%
Income Tax	148.9	36.2%	148.9	36.2%	151.8	36.2%	87.4%
Recordation Tax	14.9	3.6%	14.4	3.5%	14.3	3.4%	90.8%
Investment Income	3.2	0.8%	3.2	0.8%	3.6	0.8%	91.6%
Cable Franchise Fee	1.8	0.4%	1.7	0.4%	1.8	0.4%	92.1%
911 Service Fee	1.1	0.3%	1.1	0.3%	2.9	0.7%	92.8%
Building Permits	0.5	0.1%	0.5	0.1%	0.6	0.1%	92.9%
Total Major Revenues	377.8	91.9%	378.2	91.9%	389.0	92.9%	92.9%
Other Annual Revenues	9.8	2.4%	9.8	2.4%	9.9	2.4%	95.2%
Total Annual Revenues	387.6	94.2%	388.0	94.3%	398.9	95.2%	95.2%
Other Revenues	23.7	5.8%	23.7	5.7%	19.9	4.8%	100.0%
Total Revenue	\$411.3	100.0%	\$411.6	100.0%	\$418.8	100.0%	100.0%

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

Revenue	FY 18 Actuals	FY 19 Budget	FY 20 Budget	Increase (Decrease)	% Change
Real Property Tax	\$186,855,150	\$191,668,135	\$198,001,680	\$6,333,545	3.30%
Property Tax Rebate	(144)	0	0	0	0.00%
Taxes - Discounts	(824,437)	(860,000)	(860,000)	0	0.00%
Senior Tax Credit	(9,776)	(20,000)	(20,000)	0	0.00%
Penalty and Interest	786,772	820,000	820,000	0	0.00%
Homestead Tax Credit	(299,177)	(380,815)	(370,520)	10,295	-2.70%
Personal Property Tax	350,330	350,000	350,000	0	0.00%
Railroad and Public Utility	7,600,609	7,500,000	8,000,000	500,001	6.67%
Ordinary Business Tax	7,553,337	7,894,170	7,798,600	(95,570)	-1.21%
Real Property Tax - Prior Year	47,895	0	0	0	0.00%
Collections Office - Over/Under	3	0	0	0	0.00%
Prior Years Taxes Deferred	401,039	300,000	300,000	0	0.00%
Semi-Annual Service Charges	195,516	100,000	100,000	0	0.00%
Total Local Property Taxes	\$202,657,116	\$207,371,490	\$214,119,760	\$6,748,270	3.25%
Income Tax	\$141,825,805	\$148,847,210	\$151,798,000	\$2,950,790	1.98%
911 Service Fee	\$1,113,242	\$1,090,000	\$2,850,000	\$1,760,000	161.47%
Recordation Fee	13,923,538	14,900,000	14,307,500	(592,500)	-3.98%
Cable Franchise Fee	1,707,920	1,827,000	1,827,000	0	0.00%
Admissions	355,088	350,000	350,000	0	0.00%
Payment in Lieu of Taxes (PILOT)	16,812	16,800	16,800	0	0.00%
Other Local Taxes	\$17,116,599	\$18,183,800	\$19,351,300	\$1,167,500	6.42%
State Aid - Police Protection	\$860,983	\$850,000	\$860,000	\$10,000	1.18%
Total State Shared Taxes	\$860,983	\$850,000	\$860,000	\$10,000	1.18%
Heavy Equipment Tax	\$131,023	\$125,000	\$125,000	\$0	0.00%
Beer, Wine, Liquor Licenses	223,276	210,000	210,000	0	0.00%
Amusements	38	2,000	2,000	0	0.00%
Traders Licenses	132,399	133,900	133,900	0	0.00%
Mobile Home Licenses	65,915	62,000	62,000	0	0.00%
Animal Licenses	52,539	65,000	65,000	0	0.00%
Kennel Licenses	19,000	18,000	18,000	0	0.00%
Building Permits	507,047	540,750	565,000	24,250	4.48%
Plumbing Licenses	27,055	30,000	16,000	(14,000)	-46.67%
Marriage Licenses	33,500	33,000	33,000	0	0.00%
Electrical Licenses	30,433	38,000	20,000	(18,000)	-47.37%
Utility Construction Permits	47,730	34,000	36,000	2,000	5.88%
Electrical Permits	190,570	210,000	210,000	0	0.00%
Grading Permits	19,710	20,000	22,000	2,000	10.00%
Use and Occupancy Certificates	19,790	22,500	23,000	500	2.22%
Zoning Certificates/Ordinances	2,025	2,000	2,100	100	5.00%
Plumbing Permits	175,782	172,000	160,000	(12,000)	-6.98%
Reinspection Fees	6,025	7,000	8,000	1,000	14.29%
Total Licenses and Permits	\$1,683,856	\$1,725,150	\$1,711,000	(\$14,150)	-0.82%

General Fund Operating Revenues

Revenue	FY 18 Actuals	FY 19 Budget	FY 20 Budget	Increase (Decrease)	% Change
State Aid - Fire Protection	\$387,701	\$388,600	\$388,600	\$0	0.00%
Bond Interest Subsidy	769,711	760,990	750,270	(10,720)	-1.41%
State Aid - Various Reimbursements	355	0	0	0	0.00%
Grand and Petit Jury Reimbursement	44,525	52,000	52,000	0	0.00%
Circuit Court Master Reimbursement	168,858	179,300	184,590	5,290	2.95%
Total Intergovernmental	\$1,371,150	\$1,380,890	\$1,375,460	(\$5,430)	-0.39%
Lien Certification	\$192,025	\$215,000	\$215,000	\$0	0.00%
Data Processing Services	1,861	3,100	3,100	0	0.00%
Hearing Fees - Board of Zoning Appeals	15,235	14,000	14,000	0	0.00%
Copy Fees	14,826	14,000	14,900	900	6.43%
Health Department	50,391	50,000	50,000	0	0.00%
Hearing Fees - Zoning Administration	8,400	10,300	12,600	2,300	22.33%
Total General Government	\$282,738	\$306,400	\$309,600	\$3,200	1.04%
Sheriff Salary Recovery	\$10,005	\$3,300	\$14,890	\$11,590	351.21%
Sheriff Fees	107,282	105,000	102,790	(2,210)	-2.10%
Sheriff - Town Deputy	26,187	0	0	0	0.00%
Sheriff Training Academy	49,765	52,200	100,970	48,770	93.43%
Detention Center	230,024	235,075	200,000	(35,075)	-14.92%
Detention Center - Commissary	60,356	70,000	50,000	(20,000)	-28.57%
Detention Center - Home Detention	12,562	20,000	21,890	1,890	9.45%
Detention Center - Juvenile Transport	36,035	29,000	21,530	(7,470)	-25.76%
Detention Center - Work Release	70,959	80,000	70,000	(10,000)	-12.50%
Citations	11,964	6,200	6,380	180	2.90%
Circuit Court Annex - Rent and Heat	12,994	13,000	13,000	0	0.00%
Inspection Fees - Roads	127,738	100,000	75,000	(25,000)	-25.00%
Inspection Fees - Development Review	11,315	7,500	12,000	4,500	60.00%
Inspection Fees - Fire Safety	74,898	55,000	97,000	42,000	76.36%
Sex Offender Registry	26,200	26,200	26,000	(200)	-0.76%
State Criminal Alien Asst. Program (SCAAP)	0	5,900	2,620	(3,280)	-55.59%
Total Public Safety	\$868,285	\$808,375	\$814,070	\$5,695	0.70%
Vehicle Maintenance	\$374,787	\$500,000	\$475,000	(\$25,000)	-5.00%
Road Maintenance	155,610	108,300	110,000	1,700	1.57%
Development Review Fees	134,949	118,450	130,000	11,550	9.75%
Flood Plain Review Fees	1,000	3,000	2,000	(1,000)	-33.33%
Fuel Recovery	647,102	630,000	600,000	(30,000)	-4.76%
Stormwater/Environmental Review Fees	55,287	28,500	36,000	7,500	26.32%
Vehicle Auction Fee	1,600	0	0	0	0.00%
Engineering Review Fees	16,720	20,000	20,000	0	0.00%
Forest Conservation Review Fees	15,672	25,000	22,000	(3,000)	-12.00%
Weed Control	77,711	67,500	71,580	4,080	6.04%
Total Public Works	\$1,480,437	\$1,500,750	\$1,466,580	(\$34,170)	-2.28%

General Fund Operating Revenues

Revenue	FY 18 Actuals	FY 19 Budget	FY 20 Budget	Increase (Decrease)	% Change
Hashawha Concessions	\$558	\$800	\$1,000	\$200	25.00%
Hashawha General Public Programs	8,890	7,000	9,000	2,000	28.57%
Hashawha Fees	263,984	263,000	265,000	2,000	0.76%
Hashawha Outdoor School Meals	143,901	169,000	147,000	(22,000)	-13.02%
Hashawha School Programs	12,891	11,000	13,000	2,000	18.18%
Bear Branch Programs	21,002	14,400	18,000	3,600	25.00%
Farm Museum Admissions	15,849	20,000	16,000	(4,000)	-20.00%
Farm Museum Concessions	48,806	50,000	50,000	0	0.00%
Farm Museum Sponsors	33,950	30,000	30,000	0	0.00%
Farm Museum Wine Festival	357,276	380,000	350,000	(30,000)	-7.89%
Farm Museum Special Events	55,961	90,000	60,000	(30,000)	-33.33%
Farm Museum Weddings	46,350	40,000	40,000	0	0.00%
Piney Run Admissions	177,917	205,000	200,000	(5,000)	-2.44%
Piney Run School Groups	6,624	5,500	6,500	1,000	18.18%
Piney Run Boat Rentals	67,081	80,000	75,500	(4,500)	-5.63%
Piney Run Concessions	7,125	12,000	12,000	0	0.00%
Piney Run Programs	6,074	7,500	6,000	(1,500)	-20.00%
Piney Run Nature Center Concessions	3,400	2,000	2,500	500	25.00%
Piney Run Nature Center Facility	1,420	2,000	2,000	0	0.00%
Piney Run Council Sponsor	86	0	1,200	1,200	100.00%
Piney Run Nature Center Programs	4,372	8,000	4,500	(3,500)	-43.75%
Piney Run Nature Camp	73,869	70,000	75,000	5,000	7.14%
Pavilion and Facility Rentals	58,398	62,000	60,000	(2,000)	-3.23%
Recreation and Parks Program Fees	0	0	18,000	18,000	29.03%
Sports Complex Advertisement	300	300	300	0	0.00%
Sports Complex Concessions	1,303	2,500	1,200	(1,300)	-52.00%
Sports Complex Rent/Lighting	43,348	40,000	41,200	1,200	3.00%
Sports Complex Tournament Fees	12,207	15,000	18,100	3,100	20.67%
Park Facility Rental	2,603	7,700	7,700	0	0.00%
Dog Park Memberships	5,565	4,000	4,000	0	0.00%
Bus Trip Revenue	(2,093)	0	0	0	0.00%
Total Recreation	\$1,479,016	\$1,598,700	\$1,534,700	(\$64,000)	-4.00%
Westminster Senior Center Classes	\$6,565	\$12,000	\$13,000	\$1,000	8.33%
North Carroll Senior Center Classes	28,093	20,000	21,000	1,000	5.00%
South Carroll Senior Center Classes	31,238	27,000	28,000	1,000	3.70%
Taneytown Senior Center Classes	2,460	3,400	3,600	200	5.88%
Mt. Airy Senior Center Classes	14,589	13,500	14,000	500	3.70%
Senior Center Bus Trips	26,223	0	25,000	25,000	100.00%
Total Aging	\$109,166	\$75,900	\$104,600	\$28,700	37.81%
Circuit Court Fines	\$24,642	\$30,000	\$30,000	\$0	0.00%
Liquor License Fines	7,900	7,200	7,200	0	0.00%
Animal Violation Fines	7,950	10,000	10,000	0	0.00%
Humane Society Impound Fees	19,831	20,000	20,000	0	0.00%
Parking Violations	0	250	250	0	0.00%
Total Fines and Forfeits	\$60,323	\$67,450	\$67,450	\$0	0.00%

General Fund Operating Revenues

Revenue	FY 18 Actuals	FY 19 Budget	FY 20 Budget	Increase (Decrease)	% Change
Interest - Miscellaneous Loans	\$2,584	\$62,900	\$11,100	(\$51,800)	-82.35%
Interest - Fire Company Loans	302,960	274,900	255,170	(19,730)	-7.18%
Investment Income	1,541,927	3,190,000	3,559,643	369,643	11.59%
Unrealized Gains/Losses	(555,274)	0	0	0	0.00%
Rents and Royalties	6,979,737	210,000	322,960	112,960	53.79%
Cell Tower Rent	52,020	52,000	52,000	0	0.00%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Advertising - Liquor Licenses	10,500	10,000	10,000	0	0.00%
Jury Duty	129	0	0	0	0.00%
Postage	26,542	23,000	26,650	3,650	15.87%
Equipment Sales	227,863	150,000	150,000	0	0.00%
Purchasing Card Rebate	45,334	35,000	35,000	0	0.00%
Miscellaneous	365,946	238,665	213,660	(25,005)	-10.48%
Total Other	\$9,006,868	\$4,253,065	\$4,642,783	\$389,718	9.16%
Insurance Recovery	\$317	\$0	\$0	\$0	0.00%
Health Department	7,037	5,000	5,000	0	0.00%
Pension Recovery - Enterprise and Grants	322,870	290,000	335,000	45,000	15.52%
OPEB Recovery - Enterprise and Grants	372,738	300,000	370,000	70,000	23.33%
State Retirement Recovery - Enterprise and Grants	6,610	9,000	6,650	(2,350)	-26.11%
Westminster Motorola Revenue Recovery	21,989	22,000	22,000	0	0.00%
Total Cost Recovery	\$731,561	\$626,000	\$738,650	\$112,650	18.00%
Total Annual Revenue	\$379,533,902	\$387,595,180	\$398,893,953	\$11,298,773	2.92%
Prior Year Unappropriated Reserve	\$11,557,850	\$11,688,400	\$9,279,947	(\$2,408,453)	-20.61%
Current Year Surplus	0	1,201,210	1,500	(1,199,710)	-99.88%
Special Revenue Fund: Hotel Rental Tax	322,488	417,570	408,210	(9,360)	-2.24%
Transfer from Capital Fund	10,940,900	10,355,690	10,225,720	(129,970)	-1.26%
Total Operating Revenue	\$402,355,140	\$411,258,050	\$418,809,330	\$7,551,280	1.84%

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.

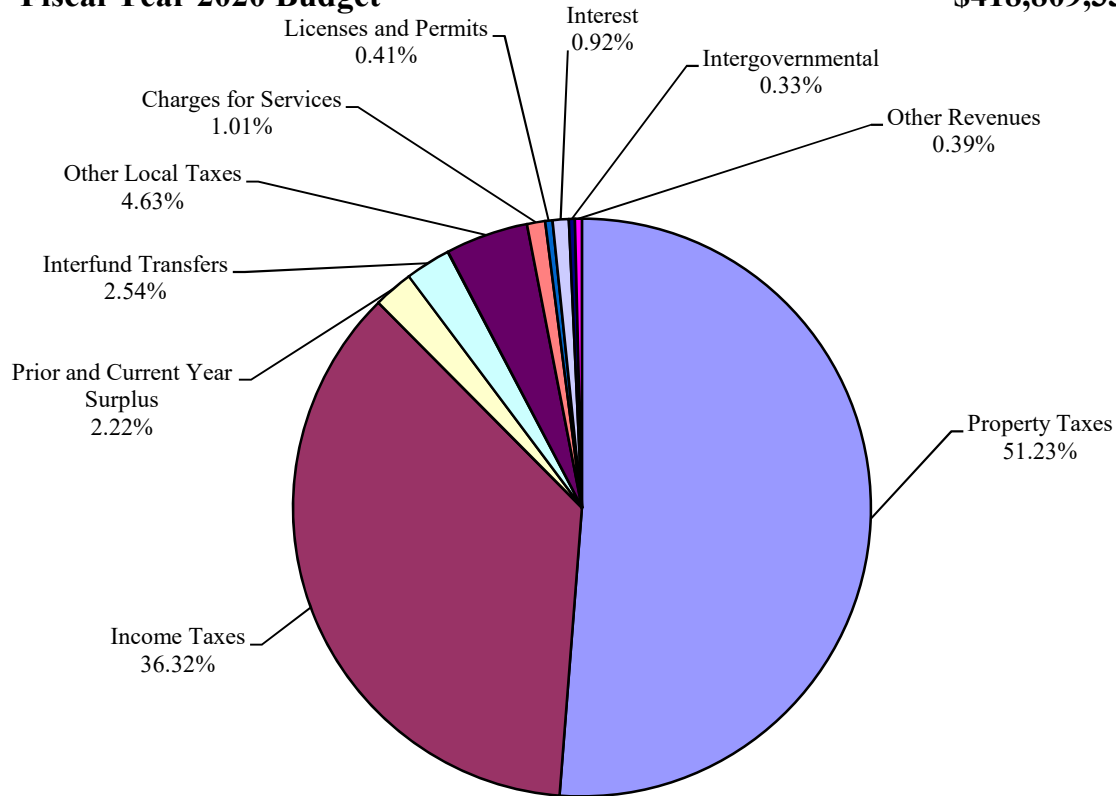
Special Revenue Fund: Hotel Rental Tax Dedicated Hotel Tax revenue transferred into the General Fund for tourism and promotion of the County.

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

Operating Budget Revenues

Fiscal Year 2020 Budget

\$418,809,330



Fiscal Year 2019 Budget

\$411,258,050

