

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 the revenue comes from Total Property and Income Taxes.

Revenue In Millions	FY 16 Budget	Percent of Total	FY 16 Revised Forecast	Percent of Total	FY 17 Budget	Percent of Total	Cumulative Percent of Total
Real Property	\$182.1	47.9%	\$182.6	47.0%	\$184.6	47.5%	47.5%
Railroad and Public Utilities	6.6	1.7%	7.0	1.8%	6.8	1.8%	49.3%
Ordinary Business	6.4	1.7%	8.3	2.1%	8.2	2.1%	51.4%
Total Property	\$195.1	51.3%	\$197.9	50.9%	\$199.6	51.4%	51.4%
Income Tax	130.8	34.4%	136.8	35.2%	139.7	36.0%	87.4%
Recordation Tax	12.6	3.3%	13.6	3.5%	13.5	3.5%	90.9%
Interest	1.7	0.5%	0.8	0.2%	1.8	0.5%	91.4%
Cable Franchise Fee	1.5	0.4%	1.5	0.4%	1.6	0.4%	91.8%
911 Service Fee	1.0	0.3%	1.0	0.3%	1.0	0.3%	92.1%
Building Permits	0.5	0.1%	0.5	0.1%	0.5	0.1%	92.2%
Total Major Revenues	\$343.2	90.3%	\$352.1	90.6%	\$357.7	92.2%	92.2%
Other Annual Revenues	10.0	2.7%	9.5	2.5%	9.6	2.4%	94.6%
Total Annual Revenues	353.2	93.0%	361.6	93.1%	367.3	94.6%	94.6%
Other Revenues	26.8	7.0%	26.8	6.9%	21.1	5.4%	100.0%
Total Revenue	\$380.0	100.0%	\$388.4	100.0%	\$388.4	100.0%	100.0%

Percentages may not add to 100% due to rounding

General Fund Operating Revenues

Revenue	FY 15 Actuals	FY 16 Budget	FY 17 Budget	Increase (Decrease)	% Change
Real Property Tax	\$180,598,075	\$181,730,900	\$184,399,190	\$2,668,290	1.47%
Property Tax Rebate	(1,773,546)	0	0	0	0.00%
Taxes - Discounts	(778,675)	(780,000)	(800,000)	(20,000)	2.56%
Senior Tax Credit	(11,406)	(20,000)	(20,000)	0	0.00%
Penalty and Interest	800,088	940,000	800,000	(140,000)	-14.89%
Homestead Tax Credit	(203,433)	(184,320)	(228,073)	(43,753)	23.74%
Personal Property Tax	258,137	250,000	250,000	0	0.00%
Railroad and Public Utility	6,798,541	6,577,900	6,850,300	272,400	4.14%
Ordinary Business Tax	6,503,003	6,109,000	7,931,000	1,822,000	29.82%
Prior Years Taxes Deferred	707,335	300,000	300,000	0	0.00%
Heavy Equipment Tax	106,554	80,000	100,000	20,000	25.00%
Semi-Annual Service Charges	64,680	65,000	65,000	0	0.00%
Total Local Property Taxes	\$193,069,352	\$195,068,480	\$199,647,417	\$4,578,937	2.35%
Income Tax	\$126,688,154	\$130,842,350	\$139,692,655	\$8,850,305	6.76%
Admissions	\$353,936	\$298,700	\$306,000	\$7,300	2.44%
PILOT	25,961	25,960	25,960	0	0.00%
911 Service Fee	1,089,823	1,000,000	1,030,000	30,000	3.00%
Cable Franchise Fee	0	1,500,910	1,561,090	60,180	4.01%
Recordation Fee	11,888,637	12,600,000	13,500,000	900,000	7.14%
Other Local Taxes	\$13,358,357	\$15,425,570	\$16,423,050	\$997,480	6.47%
State Aid - Police Protection	\$887,999	\$881,310	\$764,600	(\$116,710)	-13.24%
Total State Shared Taxes	\$887,999	\$881,310	\$764,600	(\$116,710)	-13.24%
Beer, Wine, Liquor Licenses	\$205,064	\$201,600	\$201,600	\$0	0.00%
Amusements	6,607	5,500	5,500	0	0.00%
Traders Licenses	125,180	130,000	130,000	0	0.00%
Mobile Home Licenses	64,188	63,700	63,700	0	0.00%
Animal Licenses	65,759	75,000	75,000	0	0.00%
Kennel Licenses	17,475	25,000	18,000	(7,000)	-28.00%
Building Permits	545,265	549,000	549,000	0	0.00%
Plumbing Licenses	43,748	15,400	45,000	29,600	192.21%
Marriage Licenses	33,390	32,000	32,000	0	0.00%
Electrical Licenses	47,518	20,000	45,000	25,000	125.00%
Utility Construction Permits	34,090	33,000	33,000	0	0.00%
Electrical Permits	211,920	206,000	175,000	(31,000)	-15.05%
Grading Permits	(9,453)	21,500	21,500	0	0.00%
Use and Occupancy Certificates	21,950	25,000	25,000	0	0.00%
Zoning Certificates/Ordinances	2,046	2,400	2,400	0	0.00%
Plumbing Permits	179,534	197,760	170,000	(27,760)	-14.04%
Reinspection/Fire Inspection Fees	6,675	4,000	51,000	47,000	1175.00%
Total Licenses and Permits	\$1,600,955	\$1,606,860	\$1,642,700	\$35,840	2.23%

General Fund Operating Revenues

Revenue	FY 15 Actuals	FY 16 Budget	FY 17 Budget	Increase (Decrease)	% Change
State Aid - Fire Protection	\$301,854	\$343,000	\$400,000	\$57,000	16.62%
Bond Interest Subsidy	785,866	780,420	773,350	(7,070)	-0.91%
State Aid - Various Reimbursements	28,646	0	0	0	0.00%
Grand and Petit Jury Reimbursement	37,890	56,000	56,000	0	0.00%
Circuit Court Master Reimbursement	142,916	146,560	151,000	4,440	3.03%
Total Intergovernmental	\$1,297,171	\$1,325,980	\$1,380,350	\$54,370	4.10%
Lien Certification	\$208,143	\$200,000	\$210,000	\$10,000	5.00%
Data Processing Services	3,916	5,500	5,500	0	0.00%
Hearing Fees - Board of Zoning Appeals	11,485	12,000	12,000	0	0.00%
Copy Fees	14,603	13,000	14,000	1,000	7.69%
Health Dept	54,495	61,800	61,800	0	0.00%
Hearing Fees - Zoning Administration	9,000	10,000	10,000	0	0.00%
Total General Government	\$301,642	\$302,300	\$313,300	\$11,000	3.64%
Sheriff Salary Recovery	\$311	\$1,000	\$1,000	\$0	0.00%
Sheriff Fees	102,594	117,000	103,000	(14,000)	-11.97%
Sheriff - Town Deputy	96,956	97,000	102,500	5,500	5.67%
Detention Center	167,003	206,000	171,600	(34,400)	-16.70%
Detention Center - Commissary	64,064	60,000	43,000	(17,000)	-28.33%
Detention Center - Home Detention	14,242	15,500	15,500	0	0.00%
Detention Center - Juvenile Transport	47,114	63,000	45,000	(18,000)	-28.57%
Detention Center - Work Release	80,718	80,000	80,000	0	0.00%
Citations	9,000	0	5,000	5,000	100.00%
Circuit Court Annex - Rent and Heat	12,994	13,000	13,000	0	0.00%
Inspection Fees - Roads	175,642	125,000	150,000	25,000	20.00%
Inspection Fees - Development Review	8,440	7,500	5,000	(2,500)	-33.33%
Sex Offender Registry	29,200	29,200	25,200	(4,000)	-13.70%
State Criminal Alien Asst. Program	7,789	11,000	8,000	(3,000)	-27.27%
Total Public Safety	\$816,068	\$825,200	\$767,800	(\$57,400)	-6.96%
Vehicle Maintenance	\$464,899	\$444,960	\$478,850	\$33,890	7.62%
Road Maintenance	198,216	104,000	120,000	16,000	15.38%
Development Review Fees	99,979	154,500	100,000	(54,500)	-35.28%
Flood Plain Review Fees	1,000	5,000	4,000	(1,000)	-20.00%
Fuel Recovery	763,663	905,000	630,000	(275,000)	-30.39%
Stormwater/Environmental Review Fees	28,334	33,500	33,500	0	0.00%
Engineering Review Fees	18,030	26,000	24,000	(2,000)	-7.69%
Forest Conservation Review Fees	52,880	26,000	26,000	0	0.00%
Tower Fees	7,500	0	0	0	0.00%
Stormwater Maintenance Fees	3,647	78,790	0	(78,790)	-100.00%
Weed Control	41,587	45,000	45,000	0	0.00%
Total Public Works	\$1,679,734	\$1,822,750	\$1,461,350	(\$361,400)	-19.83%

General Fund Operating Revenues

Revenue	FY 15 Actuals	FY 16 Budget	FY 17 Budget	Increase (Decrease)	% Change
Hashawha General Public Programs	\$5,007	\$6,000	\$6,000	\$0	0.00%
Hashawha Concessions	1,672	800	800	0	0.00%
Hashawha Fees	206,121	250,000	250,000	0	0.00%
Hashawha Outdoor School Meals	148,400	154,000	154,000	0	0.00%
Hashawha School Programs	9,485	10,000	10,000	0	0.00%
Bear Branch Programs	3,231	4,000	4,000	0	0.00%
Farm Museum Admissions	24,520	30,000	30,000	0	0.00%
Farm Museum Concessions	21,220	35,000	35,000	0	0.00%
Farm Museum Sponsors	15,200	40,000	20,000	(20,000)	-50.00%
Farm Museum Wine Festival	379,362	390,000	390,000	0	0.00%
Piney Run Admissions	178,172	165,000	175,000	10,000	6.06%
Piney Run Boat Rentals	64,240	53,560	60,000	6,440	12.02%
Piney Run Concessions	11,895	12,500	11,500	(1,000)	-8.00%
Piney Run Programs	6,571	17,000	9,616	(7,384)	-43.44%
Piney Run Nature Center Concessions	1,968	2,000	2,000	0	0.00%
Piney Run Nature Center Facility	1,218	2,200	2,200	0	0.00%
Piney Run Nature Center Programs	14,332	18,000	14,000	(4,000)	-22.22%
Piney Run Nature Camp	62,565	58,000	58,000	0	0.00%
Pavilion and Facility Rentals	54,945	41,000	50,000	9,000	21.95%
Sports Complex Advertisement	100	2,500	0	(2,500)	-100.00%
Sports Complex Concessions	2,813	5,000	5,000	0	0.00%
Sports Complex Rent/Lighting	43,929	50,000	45,000	(5,000)	-10.00%
Sports Complex Tournament Fees	3,575	0	2,000	2,000	100.00%
Park Facility Rental	6,410	4,300	5,400	1,100	25.58%
Dog Park Memberships	5,585	5,400	4,300	(1,100)	-20.37%
Bus Trip Revenue	1,390	0	0	0	0.00%
Total Recreation	\$1,273,926	\$1,356,260	\$1,343,816	(\$12,444)	-0.92%
Westminster Senior Center Classes	\$13,651	\$14,500	\$14,500	\$0	0.00%
North Carroll Senior Center Classes	22,030	22,000	22,000	0	0.00%
South Carroll Senior Center Classes	23,233	27,000	24,000	(3,000)	-11.11%
Taneytown Senior Center Classes	4,880	5,000	4,000	(1,000)	-20.00%
Mt. Airy Senior Center Classes	15,882	18,000	14,000	(4,000)	-22.22%
Transportation Tickets	17,317	0	0	0	0.00%
Total Aging	\$96,993	\$86,500	\$78,500	(\$8,000)	-9.25%
Circuit Court Fines	\$36,052	\$40,000	\$35,000	(\$5,000)	-12.50%
Liquor License Fines	25,050	5,000	10,000	5,000	100.00%
Animal Violation Fines	11,600	13,400	12,000	(1,400)	-10.45%
Humane Society Impound Fees	23,848	25,000	25,000	0	0.00%
Parking Violations	260	1,000	1,000	0	0.00%
Total Fines and Forfeits	\$96,810	\$84,400	\$83,000	(\$1,400)	-1.66%

General Fund Operating Revenues

Revenue	FY 15 Actuals	FY 16 Budget	FY 17 Budget	Increase (Decrease)	% Change
Interest - Miscellaneous Loans	\$58,441	\$50,000	\$50,000	\$0	0.00%
Interest - Fire Company Loans	372,120	343,760	319,020	(24,740)	-7.20%
Investment Interest	970,305	1,650,800	1,815,000	164,200	9.95%
Unrealized Gains/Losses	48,931	0	0	0	0.00%
Rents and Royalties	6,979,485	176,260	180,000	3,740	2.12%
Cell Tower Rent	31,947	32,000	32,000	0	0.00%
Rent - Family Law	6,600	6,600	6,600	0	0.00%
Humane Society Refunds	10,089	0	0	0	0.00%
Advertising - Liquor Licenses	10,501	6,000	6,000	0	0.00%
Phone/Pager Reimbursement	1	0	0	0	0.00%
Jury Duty	352	0	0	0	0.00%
Postage	21,536	17,000	20,000	3,000	17.65%
Equipment Sales	119,780	135,000	135,000	0	0.00%
Woodland Management	15	0	0	0	0.00%
Land Sales	72,000	0	0	0	0.00%
Purchasing Card Rebate	36,435	15,000	20,000	5,000	33.33%
Miscellaneous	107,723	230,000	230,000	0	0.00%
Activities - Farm Museum General	52,911	55,000	55,000	0	0.00%
Total Other	\$8,899,173	\$2,717,420	\$2,868,620	\$151,200	5.56%
Health Department	\$6,685	\$5,500	\$6,000	\$500	9.09%
Pension Recovery - Enterprise and Grants	345,441	340,000	347,000	7,000	2.06%
OPEB Recovery - Enterprise and Grants	266,108	280,000	280,000	0	0.00%
State Retirement Recovery - Enterprise & Grants	13,375	13,000	9,000	(4,000)	-30.77%
County Attorney Fees	191,302	194,750	194,820	70	0.04%
Total Cost Recovery	\$822,910	\$833,250	\$836,820	\$3,570	0.43%
Total Annual Revenue	\$350,889,243	\$353,178,630	\$367,303,978	\$14,125,348	4.00%
Prior Year Unappropriated Reserve	\$0	\$10,245,750	\$9,002,668	(\$1,243,082)	-12.13%
Current Year Surplus	0	2,078,650	196,114	(1,882,536)	-90.57%
Special Revenue Fund: Hotel Rental Tax	251,325	351,200	315,830	(35,370)	-10.07%
Special Revenue Fund: Cable Franchise Fee	966,359	2,050,000	0	(2,050,000)	-100.00%
Transfer from Capital Fund	14,029,119	12,058,090	11,588,410	(469,680)	-3.90%
General Obligation Bond Premium	7,290,919	0	0	0	0.00%
Refunding Bonds Issued	52,576,682	0	0	0	0.00%
Total Operating Revenue	\$426,003,646	\$379,962,320	\$388,407,000	\$10,327,216	2.72%

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.

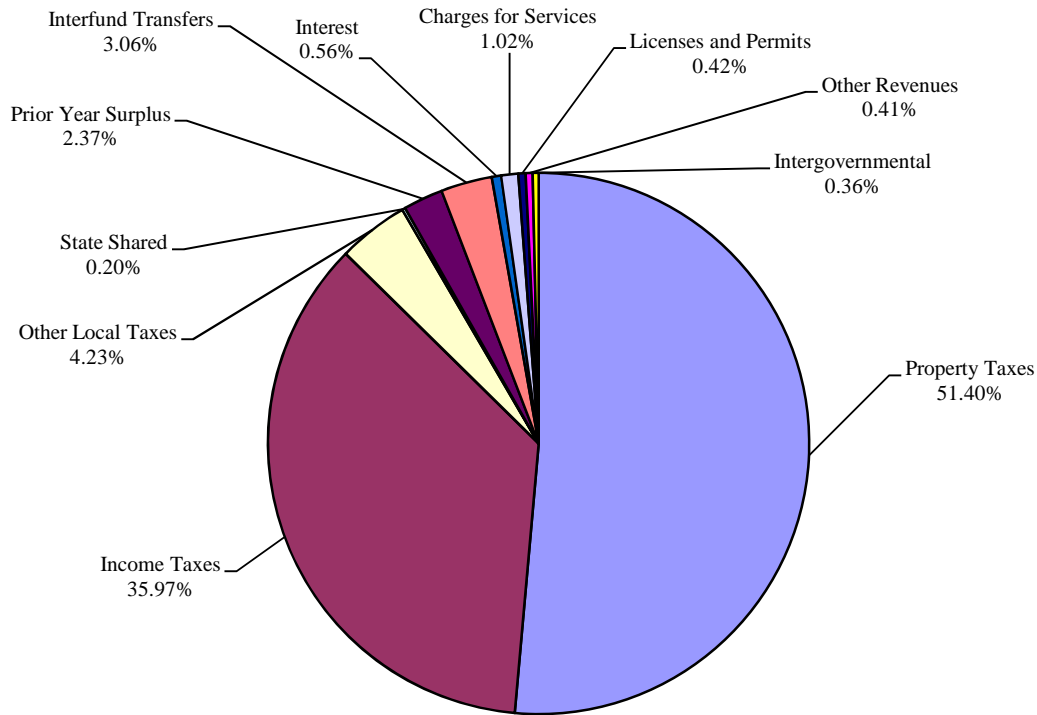
Special Revenue Fund: Cable Franchise Fee Dedicated Cable Franchise Fee revenue transferred into the General Fund to pay expenses related to public service programming on cable television. In FY 16, the County Commissioners converted the Cable Franchise Fee into an unrestricted General Fund revenue.

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 2017 Budget

\$388,407,000



Fiscal Year 2016 Budget

\$379,962,320

