

Statistical Section



The elementary schools around the county participate in the Battle Of The Books event through the Public Library. Pictured above are the winners from the North Carroll area along with Lynn Wheeler, Director of the Carroll County Public Library and Commissioner Weaver. Pictured below is a group of students on campus at Carroll Community College.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

STATISTICAL SECTION

This part of Carroll County’s Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the County’s overall financial health.

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These tables contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time. 216-225

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Economic and Demographic Information

These tables offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place. 233-234

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Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental Activities					
Net Investment in Capital Assets	\$ 218,185,521	\$ 204,437,083	\$ 211,465,620	\$ 215,928,941	\$ 224,468,499
Restricted	1,765,563	7,792,322	8,354,576	6,438,836	6,438,332
Unrestricted	(56,074,648)	(44,518,647)	(50,148,292)	(45,963,471)	(51,077,932)
<i>Total Governmental Activities Net Position</i>	<u>163,876,436</u>	<u>167,710,758</u>	<u>169,671,904</u>	<u>176,404,306</u>	<u>179,828,899</u>
Business-Type Activities					
Net Investment in Capital Assets	111,957,714	102,696,222	103,109,748	102,205,828	104,568,783
Restricted	25,663,794	22,938,152	17,019,197	12,503,774	370,116
Unrestricted	(12,222,927)	1,599,083	(4,118,863)	(3,535,427)	5,063,524
<i>Total Business-Type Activities Net Position</i>	<u>125,398,581</u>	<u>127,233,457</u>	<u>116,010,082</u>	<u>111,174,175</u>	<u>110,002,423</u>
Primary government					
Net Investment in Capital Assets	330,143,235	307,133,305	314,575,368	318,134,769	329,037,282
Restricted	27,429,357	30,730,474	25,373,773	18,942,610	6,808,448
Unrestricted	(68,297,575)	(42,919,564)	(54,267,155)	(49,498,898)	(46,014,408)
<i>Total Primary Government Net Position</i>	<u>\$ 289,275,017</u>	<u>\$ 294,944,215</u>	<u>\$ 285,681,986</u>	<u>\$ 287,578,481</u>	<u>\$ 289,831,322</u>

Fiscal years 2008-2012 were reclassified per GASB standards.

Fiscal year 2012 was restated to reflect unearned revenue.

Fiscal year 2014 was restated to reflect a correction to net Investment in Capital Assets.

Fiscal year 2014 and prior have not been restated for GASB 68 and 71.

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

2010	2009	2008	2007	2006
\$ 249,331,687	\$ 269,641,878	\$ 255,882,342	\$ 270,193,492	\$ 279,457,684
7,402,357	8,561,570	13,278,406	21,321,426	21,667,901
(45,926,141)	(7,378,808)	84,677,964	70,332,171	57,753,704
210,807,903	270,824,640	353,838,712	361,847,089	358,879,289
93,558,513	95,654,846	82,575,108	78,066,986	64,416,046
1,308,820	9,435,295	6,788,158	7,077,515	12,111,572
4,257,842	(5,246,129)	6,594,607	6,918,217	3,660,752
99,125,175	99,844,012	95,957,873	92,062,718	80,188,370
342,890,200	365,296,724	338,457,450	348,260,478	343,873,730
8,711,177	17,996,865	20,066,564	28,398,941	33,779,473
(41,668,299)	(12,624,937)	91,272,571	77,250,388	55,150,087
\$ 309,933,078	\$ 370,668,652	\$ 449,796,585	\$ 453,909,807	\$ 432,803,290

Table 2

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Expenses										
Governmental Activities:										
General government	\$ 49,409,874	\$ 57,641,753	\$ 74,177,030	\$ 75,568,819	\$ 89,394,541	\$ 79,073,880	\$ 74,296,486	\$ 70,411,246	\$ 63,412,621	\$ 56,180,288
Public safety	43,979,786	42,220,945	36,029,829	37,356,463	37,244,642	37,798,060	38,658,117	35,583,985	28,609,006	27,078,499
Public works	38,511,223	35,383,930	29,857,345	28,764,355	29,582,890	33,974,607	30,238,005	30,496,143	20,775,987	28,093,744
Health	4,280,644	4,504,233	4,546,895	4,666,495	4,939,762	4,963,980	4,868,271	4,454,550	4,397,039	4,310,828
Human services	6,875,694	1,234,170	1,208,120	1,204,489	1,249,949	1,418,139	1,346,366	1,228,095	1,131,873	1,099,690
Education	191,534,142	192,529,402	192,972,220	186,244,744	185,038,583	209,838,466	219,824,282	188,609,030	168,198,541	152,201,781
Culture and recreation	4,637,178	2,617,282	3,208,030	3,418,694	3,257,483	4,143,870	2,606,230	2,596,212	2,772,654	2,005,587
Libraries	14,145,909	13,909,531	13,150,071	11,540,245	11,277,792	9,971,261	7,740,076	9,269,078	7,511,036	6,812,087
Conservation of natural resources	8,936,174	11,395,342	5,116,229	4,701,163	20,163,969	14,288,096	29,125,383	17,487,058	16,711,700	13,395,013
Economic development	4,822,656	6,723,025	4,572,817	2,239,352	5,370,598	6,018,687	5,988,296	4,715,075	3,076,751	2,058,988
Judicial	7,283,903	6,222,691	-	-	-	-	-	-	-	-
Interest on long-term debt	11,851,872	12,506,841	12,347,384	13,401,465	12,522,525	12,553,680	10,282,801	8,963,131	8,984,385	8,700,181
<i>Total Governmental Activities Expenses</i>	<u>386,269,055</u>	<u>386,889,145</u>	<u>377,185,970</u>	<u>369,106,284</u>	<u>400,042,734</u>	<u>414,042,726</u>	<u>424,974,313</u>	<u>373,813,603</u>	<u>325,581,593</u>	<u>301,936,686</u>
Business-Type Activities:										
Bureau of Utilities	11,046,657	11,328,410	10,801,048	11,090,468	11,890,461	10,489,645	8,169,257	10,056,546	7,849,747	7,510,988
Solid Waste	9,550,820	6,319,530	12,108,283	8,727,891	8,830,209	8,961,015	7,487,843	7,648,918	7,935,237	7,480,908
Airport	733,816	800,811	689,380	1,769,112	618,045	829,611	777,692	3,097,618	2,086,621	2,235,048
Septage	604,130	536,068	489,064	532,369	475,718	474,195	388,398	395,824	402,898	364,010
Firearms	106,373	100,324	97,706	92,935	79,627	76,281	77,475	74,497	58,238	60,267
Fiber Network	1,230,506	673,718	733,785	540,436	215,017	-	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>23,272,302</u>	<u>19,758,861</u>	<u>24,919,266</u>	<u>22,753,211</u>	<u>22,109,077</u>	<u>20,830,747</u>	<u>16,900,665</u>	<u>21,273,403</u>	<u>18,332,741</u>	<u>17,651,221</u>
<i>Total Primary Government Expenses</i>	<u>\$ 409,541,357</u>	<u>\$ 406,648,006</u>	<u>\$ 402,105,236</u>	<u>\$ 391,859,495</u>	<u>\$ 422,151,811</u>	<u>\$ 434,873,473</u>	<u>\$ 441,874,978</u>	<u>\$ 395,087,006</u>	<u>\$ 343,914,334</u>	<u>\$ 319,587,907</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General government	\$ 17,670,046	\$ 14,450,607	\$ 14,820,757	\$ 7,466,568	\$ 8,361,578	\$ 7,579,919	\$ 7,483,309	\$ 10,755,039	\$ 9,364,742	\$ 6,099,868
Public safety	1,950,898	1,836,510	1,891,508	2,048,892	2,305,294	2,544,149	2,938,203	3,294,542	3,840,410	2,704,610
Public works	216,246	1,781,862	1,559,051	1,588,668	1,560,090	1,530,974	1,520,812	1,672,368	1,456,792	1,341,439
Health	6,684	55,405	58,946	124,065	44,320	12,190	15,541	12,492	8,155	8,111
Human Services	86,275	6,600	6,600	6,600	6,600	284,014	367,238	367,238	284,564	334,806
Education	-	257,816	480,685	487,464	457,698	393,951	425,150	409,266	749,353	5,763,276
Culture and recreation	1,621,589	832,906	928,603	1,008,187	875,200	860,865	772,204	818,931	907,465	419,893
Conservation of natural resources	41,587	-	-	-	-	-	-	-	-	-
Economic development	-	525,158	-	-	-	-	-	-	-	10,741
Operating Grants and Contributions	15,436,302	16,136,623	16,116,178	16,372,579	17,944,093	16,201,809	14,075,463	13,824,732	12,841,014	11,833,487
Capital Grants and Contributions	6,562,362	8,372,841	3,282,495	6,177,426	10,461,443	17,297,018	3,212,403	6,797,218	7,453,139	3,022,177
<i>Total Governmental Activities Program Revenues</i>	<u>43,591,989</u>	<u>44,256,328</u>	<u>39,144,823</u>	<u>35,280,449</u>	<u>42,016,316</u>	<u>46,704,889</u>	<u>30,810,323</u>	<u>37,951,826</u>	<u>36,905,634</u>	<u>31,538,408</u>

Table 2

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Business-Type Activities:										
Charges for Services:										
Bureau of Utilities	\$ 10,233,000	\$ 8,906,129	\$ 8,490,173	\$ 8,630,730	\$ 7,843,041	\$ 7,519,559	\$ 7,668,003	\$ 7,344,470	\$ 6,281,659	\$ 6,581,912
Solid Waste	6,637,638	6,801,739	7,243,944	7,307,108	5,907,344	6,534,243	6,626,896	6,609,679	6,461,528	6,078,340
Airport	727,987	649,572	650,660	675,683	518,581	671,258	2,222,010	1,840,449	2,041,458	1,744,414
Septage	946,123	710,536	682,663	608,688	603,550	449,263	387,636	536,845	482,599	388,871
Firearms	153,687	148,106	145,699	126,696	111,984	104,713	55,120	59,400	79,649	72,894
Fiber Network	37,558	7,619,387	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	-	-	-	-	-	1,064,797	-	49,256
Capital Grants and Contributions	1,970,091	2,933,307	2,012,594	2,073,793	1,908,142	1,963,862	2,520,888	2,079,422	1,562,378	5,853,894
<i>Total Business-Type Activities Program Revenues</i>	<u>20,706,084</u>	<u>27,768,776</u>	<u>19,225,733</u>	<u>19,422,698</u>	<u>16,892,642</u>	<u>17,242,898</u>	<u>19,480,553</u>	<u>19,535,062</u>	<u>16,909,271</u>	<u>20,769,581</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 64,298,073</u>	<u>\$ 72,025,104</u>	<u>\$ 58,370,556</u>	<u>\$ 54,703,147</u>	<u>\$ 58,908,958</u>	<u>\$ 63,947,787</u>	<u>\$ 50,290,876</u>	<u>\$ 57,486,888</u>	<u>\$ 53,814,905</u>	<u>\$ 52,307,989</u>
Net (Expense)/Revenue										
Governmental Activities	(342,677,066)	(342,632,817)	(338,041,147)	(333,825,835)	(358,026,418)	(367,337,837)	(394,163,990)	(335,861,777)	(288,675,959)	(270,398,278)
Business-Type Activities	(2,566,218)	8,009,915	(5,693,533)	(3,330,513)	(5,216,435)	(3,587,849)	2,579,888	(1,738,341)	(1,423,470)	3,118,360
<i>Total Primary Government Net Expense</i>	<u>\$(345,243,284)</u>	<u>\$(334,622,902)</u>	<u>\$(343,734,680)</u>	<u>\$(337,156,348)</u>	<u>\$(363,242,853)</u>	<u>\$(370,925,686)</u>	<u>\$(391,584,102)</u>	<u>\$(337,600,118)</u>	<u>\$(290,099,429)</u>	<u>\$(267,279,918)</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes:										
Property taxes	\$ 195,465,262	\$ 197,220,873	\$ 203,601,066	\$ 208,296,512	\$ 201,573,213	\$ 189,079,529	\$ 174,354,873	\$ 158,112,936	\$ 148,644,728	\$ 134,732,896
Income tax	144,994,220	131,714,052	118,168,038	121,921,970	95,516,527	99,973,903	120,230,118	106,921,331	108,435,386	103,315,651
Recordation	11,888,637	10,576,850	8,520,674	7,612,907	9,154,578	9,220,249	14,948,705	18,902,094	22,782,302	22,207,072
Admission and amusement tax	353,937	262,098	296,890	379,990	246,184	335,125	386,186	405,295	393,659	451,296
Agricultural transfer tax	59,558	365,510	159,227	24,977	24,199	181,458	439,268	390,420	501,049	863,696
Hotel tax	284,101	309,992	298,498	284,602	287,850	287,495	311,049	321,676	191,117	-
State shared, unrestricted	-	948,717	620,224	724,807	1,172,339	10,300,922	11,744,961	12,729,241	12,313,362	9,936,273
Investment earnings and miscellaneous, unrestricted	2,068,767	1,721,180	3,048,631	782,346	2,107,298	4,563,217	8,753,090	8,622,196	6,988,995	2,662,242
Transfers	(325,053)	(2,447,601)	(4,312,006)	(12,980,697)	(2,761,088)	(2,791,980)	(3,314,850)	(8,497,061)	(2,893,223)	(3,807,258)
<i>Total Governmental Activities</i>	<u>354,789,429</u>	<u>340,671,671</u>	<u>330,401,242</u>	<u>327,047,414</u>	<u>307,321,100</u>	<u>311,149,918</u>	<u>327,853,400</u>	<u>297,908,128</u>	<u>297,357,375</u>	<u>270,361,868</u>
Business-Type Activities:										
Investment earnings and miscellaneous, unrestricted	\$ 404,594	\$ 756,859	\$ 383,547	\$ 582,930	\$ 422,785	\$ 751,926	\$ 2,279,730	\$ 2,174,966	\$ 1,496,621	\$ 1,635,201
Gain on sale of capital asset	1,695	9,000	3,677	-	35,395	-	93,425	-	-	-
Transfers	325,053	2,447,601	4,312,006	12,980,697	2,761,088	2,791,980	3,314,850	8,497,061	2,893,223	3,807,258
<i>Total Business-Type Activities</i>	<u>731,342</u>	<u>3,213,460</u>	<u>4,699,230</u>	<u>13,563,627</u>	<u>3,219,268</u>	<u>3,543,906</u>	<u>5,688,005</u>	<u>10,672,027</u>	<u>4,389,844</u>	<u>5,442,459</u>
<i>Total Primary Government</i>	<u>355,520,771</u>	<u>343,885,131</u>	<u>335,100,472</u>	<u>340,611,041</u>	<u>310,540,368</u>	<u>314,693,824</u>	<u>333,541,405</u>	<u>308,580,155</u>	<u>301,747,219</u>	<u>275,804,327</u>
Governmental Activities	\$ 12,112,363	\$ (1,961,146)	\$ (7,639,905)	\$ (6,778,421)	\$ (50,705,318)	\$ (56,187,919)	\$ (66,310,590)	\$ (37,953,649)	\$ 8,681,416	\$ (36,410)
Business-Type Activities	(1,834,876)	11,223,375	(994,303)	10,233,114	(1,997,167)	(43,943)	8,267,893	8,933,686	2,966,374	8,560,819
<i>Total Primary Government Change in Net Position</i>	<u>\$ 10,277,487</u>	<u>\$ 9,262,229</u>	<u>\$ (8,634,208)</u>	<u>\$ 3,454,693</u>	<u>\$ (52,702,485)</u>	<u>\$ (56,231,862)</u>	<u>\$ (58,042,697)</u>	<u>\$ (29,019,963)</u>	<u>\$ 11,647,790</u>	<u>\$ 8,524,409</u>

Note:

Fiscal year 2011 and 2012 was restated to reflect GASB standards.
Fiscal year 2015 reflects the reclassification of activities by functions.
Fiscal year 2014 was restated to reflect a correction to Net Investments in Capital Assets.

Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Fund (1)										
Nonspendable	\$ 29,004,124	\$ 29,209,160	\$ 29,140,848	\$ 27,853,715	\$ 30,274,746					
Restricted	27,423,603	26,052,436	23,584,205	25,272,233	18,998,982					
Committed	20,398,120	19,825,000	19,765,000	19,777,263	20,165,000					
Assigned	18,458,967	22,035,700	16,264,913	20,946,437	9,782,490					
Unassigned	7,383,735	6,922,173	16,132,542	14,827,375	16,809,377					
Total General Fund	102,668,549	104,044,469	104,887,508	108,677,023	96,030,595					
Capital Projects Fund										
Restricted	292,775	-	-	-	-					
Assigned	28,249,875	36,834,193	40,629,996	37,134,531	33,780,969					
Total Capital Projects Fund	28,542,650	36,834,193	40,629,996	37,134,531	33,780,969					
Non-Major Governmental Funds: (1)										
Special Revenues Fund										
Restricted	1,472,788	1,543,563	1,159,415	2,227,030	4,361,704					
Committed	2,203,593	1,606,331	1,275,957	911,792	603,723					
Unassigned	-	-	-	-	(21,576)					
Total Non-Major Governmental Funds	3,676,381	3,149,894	2,435,372	3,138,822	4,943,851					
Total Governmental Funds- as restated	\$ 134,887,580	\$ 144,028,556	\$ 147,952,876	\$ 148,950,376	\$ 134,755,415					
Unassigned General Fund Balance as a Percentage of General Fund Expenditures	2.5%	2.4%	5.2%	4.8%	5.5%					
General Fund										
Reserved						\$ 39,429,507	\$ 34,538,703	\$ 34,265,738	\$ 36,345,385	\$ 29,544,723
Unreserved and designated						27,868,281	34,623,762	30,997,138	31,787,678	31,217,889
Unreserved, undesignated						7,993,646	8,103,281	14,858,762	7,302,102	13,542,642
Total General Fund						75,291,434	77,265,746	80,121,638	75,435,165	74,305,254
Capital Projects Fund										
Reserved for Encumbrances						14,173,039	19,967,975	39,912,191	11,023,565	12,857,709
Unreserved and designated						29,143,318	25,951,067	45,904,401	93,792,138	79,972,189
Non-Major Governmental Funds:										
Special Revenues Fund										
Unreserved, undesignated						4,940,003	3,338,527	2,340,051	9,973,460	9,395,177
Total Other Governmental Funds						48,256,360	49,257,569	88,156,643	114,789,163	102,225,075
Total Governmental Funds						\$ 123,547,794	\$ 126,523,315	\$ 168,278,281	\$ 190,224,328	\$ 176,530,329
Unreserved General Fund Balance										

Source: Carroll County Department of the Comptroller.

(1) In FY 2011 GASB 54 was implemented.

In FY 2014 there was a change in law of how unassigned fund balanced must be used. Part of what would have gone to unassigned is now assigned for future fiscal years.

Table 4

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Local Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

Fiscal Year	Property Taxes	Income Tax	Recordation Tax	Admission and Amusement Tax	911 Service Fees-Tax	Other Tax	Total
2006	143,192,552	108,435,386	22,782,302	393,659	1,242,506	692,166	276,738,571
2007	158,112,936	110,300,274	18,902,094	405,295	1,600,475	1,439,455	290,760,529
2008	174,354,873	117,976,994	14,948,705	386,186	1,240,906	1,757,335	310,664,999
2009	189,079,529	112,763,102	9,220,249	335,125	1,196,731	1,797,810	314,392,546
2010	201,526,399	108,140,073	9,154,578	246,184	1,163,737	1,478,009	321,708,980
2011	208,296,512	116,171,871	7,612,907	379,990	1,039,337	1,172,805	334,673,422
2012	203,601,066	127,249,915	8,520,674	296,890	1,037,075	1,718,042	342,423,662
2013	197,727,477	127,555,768	10,021,395	288,173	1,028,501	1,751,744	338,373,058
2014	195,528,915	131,659,596	10,576,850	262,098	1,039,244	2,065,786	341,132,489
2015	194,029,688	139,356,969	11,888,637	353,937	1,089,823	1,912,584	348,631,638
Change 2006-2015	35.5%	28.5%	-47.8%	-10.1%	-12.3%	176.3%	26.0%

In fiscal year 2012, real property tax rate reduced from \$1.048 to \$1.028 per \$100 of assessed value.
 In fiscal year 2013, real property tax rate reduced from \$1.028 to \$1.018 per \$100 of assessed value.
 In fiscal year 2012, personal property tax rate reduced from \$2.62 to \$2.57 per \$100 of assessed value.
 In fiscal year 2013, personal property tax rate reduced from \$2.57 to \$2.545 per \$100 of assessed value.
 In fiscal year 2014, personal property tax rate reduced from \$2.545 to \$2.515 per \$100 of assessed value.
 Effective January 1, 2015 income tax rate reduced from \$3.04% to 3.03% of taxable income.

Source: Carroll County Department of the Comptroller.

Table 5

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years
(modified accrual basis of accounting)

	2015	2014	2013	2012	2011
REVENUES					
Taxes-Local (see Table 4)	\$348,631,638	\$341,132,489	\$338,373,058	\$342,423,662	\$334,673,422
Taxes-State Shared	-	952,204	1,635,475	1,236,284	1,447,227
Impact fees	184,605	206,711	295,755	1,575,933	1,148,592
Licenses and permits	1,600,930	1,475,869	1,518,884	1,382,219	1,364,820
Intergovernmental revenues	20,290,637	22,898,130	18,978,536	15,316,915	26,455,936
Charges for services	4,445,797	4,576,701	4,732,420	4,810,478	4,981,149
Fines and forfeits	99,840	92,532	95,487	92,355	101,128
Interest and gain on investments	2,477,109	2,225,527	(829,835)	6,800,763	1,244,055
Miscellaneous revenues	9,808,553	10,054,257	5,840,925	3,758,082	3,249,099
Total revenues	<u>387,539,109</u>	<u>383,614,420</u>	<u>370,640,705</u>	<u>377,396,691</u>	<u>374,665,428</u>
EXPENDITURES					
Current:					
General government	44,974,142	60,974,579	63,738,334	69,611,957	69,373,934
Public safety	42,721,116	41,484,155	35,585,271	35,914,325	35,396,452
Public works	17,139,292	13,275,887	9,565,709	8,831,776	10,649,104
Health	4,269,673	4,301,492	4,307,983	4,494,155	4,707,292
Human services	6,855,878	1,232,576	1,199,706	1,185,304	1,226,927
Education	186,866,867	185,008,583	180,570,971	173,557,501	174,935,761
Library	13,687,211	13,417,275	11,000,246	8,497,632	8,645,019
Culture and recreation	4,182,624	1,759,651	2,721,536	2,569,590	2,639,789
Conservation of natural resources	2,000,988	966,448	856,440	839,957	822,510
Economic development	4,586,843	6,484,527	4,324,885	1,970,523	5,089,136
Judicial	7,310,970	-	-	-	-
Capital outlay	41,331,365	48,515,249	33,646,285	30,304,655	44,842,000
Debt service:					
Principal	28,145,359	26,984,558	25,641,361	27,087,742	23,431,934
Interest	13,339,130	13,656,778	13,646,029	14,154,056	13,914,992
Total expenditures	<u>417,411,458</u>	<u>418,061,758</u>	<u>386,804,756</u>	<u>379,019,173</u>	<u>395,674,850</u>
Excess (deficiency) of revenues over (under) expenditures	(29,872,349)	(34,447,338)	(16,164,051)	(1,622,482)	(21,009,422)
OTHER FINANCING SOURCES (USES)					
Transfers in	22,733,370	24,670,471	26,836,782	21,745,757	13,778,283
Transfers out	(23,058,423)	(25,978,861)	(35,484,572)	(26,057,763)	(16,018,252)
Refunding bonds issued	52,576,682	4,524,000	16,220,345	9,873,957	14,690,327
Payments to escrow agent	(59,780,169)	(4,478,621)	(19,357,902)	(11,299,208)	(14,593,220)
Bonds issued	15,000,000	26,000,000	21,460,000	18,750,000	21,192,091
Bonds premium	8,549,374	2,480,740	5,152,394	2,756,696	2,894
Issuance of debt-long term notes	4,536,852	3,475,344	445,320	-	13,115,500
Total other financing sources	<u>20,557,686</u>	<u>30,693,073</u>	<u>15,272,367</u>	<u>15,769,439</u>	<u>32,167,623</u>
Net change in fund balances	<u>\$ (9,314,663)</u>	<u>\$ (3,754,265)</u>	<u>\$ (891,684)</u>	<u>\$ 14,146,957</u>	<u>\$ 11,158,201</u>
Debt Service as a percentage of Noncapital Expenditures	10.4%	10.2%	10.3%	9.9%	8.7%

Note: For comparison purposes, transfers out to the Pension Fund for fiscal year 2006 was reclassified as expenditures by function.

Implementation of GASB 43 & 45 was fiscal year 2008.

Source: Carroll County Department of the Comptroller.

Table 5

2010	2009	2008	2007	2006
\$321,708,980	\$314,392,546	\$310,664,999	\$290,760,528	\$276,738,571
1,219,154	10,800,922	12,244,961	12,729,242	12,313,362
1,304,575	869,347	1,350,460	1,669,793	3,924,721
1,310,176	1,288,525	1,666,970	1,781,585	3,349,234
30,841,686	15,042,612	16,773,453	14,253,803	12,627,892
5,008,757	5,239,049	5,788,013	5,732,717	4,559,557
86,168	90,840	100,509	86,754	88,942
2,989,913	5,463,426	10,537,502	11,112,070	6,753,742
4,396,040	3,349,723	4,101,008	5,953,948	3,763,843
368,865,449	356,536,990	363,227,875	344,080,440	324,119,864
72,086,446	69,035,233	65,771,932	60,783,464	60,412,713
34,748,084	35,256,843	34,222,625	28,595,412	26,875,030
12,586,032	11,325,405	10,861,774	9,425,523	8,495,030
4,712,680	4,731,958	4,368,725	4,339,691	4,204,001
1,391,110	1,319,630	1,200,206	1,131,873	1,096,568
177,855,179	172,156,658	155,480,987	151,674,483	142,253,487
8,413,733	8,170,171	7,717,198	6,782,100	6,220,220
1,877,029	1,665,731	1,648,268	2,106,832	1,221,026
792,207	800,054	821,409	718,552	698,716
5,640,224	5,690,821	4,351,843	3,067,166	1,819,561
-	-	-	-	-
77,047,071	127,778,575	86,014,727	55,671,218	45,177,873
22,889,828	24,029,542	23,487,007	20,336,962	18,421,084
12,802,086	10,470,693	9,543,326	9,237,763	8,987,587
432,841,709	472,431,314	405,490,027	353,871,039	325,882,896
(63,976,260)	(115,894,324)	(42,262,152)	(9,790,599)	(1,763,032)
12,035,023	16,037,191	26,594,904	14,957,047	12,024,485
(14,780,223)	(18,829,171)	(29,909,754)	(17,812,601)	(14,890,815)
(7,936,995)	-	-	-	-
-	-	(6,786,798)	(24,849,347)	-
64,508,850	72,088,000	27,100,000	44,092,000	34,699,318
2,371,214	1,874,448	672,349	1,180,352	171,249
4,662,430	2,956,796	2,495,343	5,994,265	5,923,118
60,860,299	74,127,264	20,166,044	23,561,716	37,927,355
\$ (3,115,961)	\$ (41,767,060)	\$ (22,096,108)	\$ 13,771,117	\$ 36,164,323
8.6%	7.5%	8.3%	11.2%	11.0%

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Assessed Valuation and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years**

Fiscal Year	Real Property			Personal Property				Estimated Market Value	Direct Tax Rate	Grand Total Estimated Market Value	Total Direct Tax Rate
	Assessed Value	Estimated Market Value	Direct Tax Rate	Assessed Value							
				Unincorporated	Incorporated	Public Utilities	Total				
2006	\$ 12,991,405,895	\$ 12,991,405,895	\$ 1.048	\$ 11,212,790	\$ 237,290,840	\$ 247,785,660	\$ 496,289,290	\$ 496,289,290	\$ 2.62	\$ 13,487,695,185	\$ 1.106
2007	14,922,575,656	14,922,575,656	1.048	12,180,910	259,445,570	258,703,530	530,330,010	530,330,010	2.62	15,452,905,666	1.102
2008	17,292,769,748	17,292,769,748	1.048	11,266,340	267,238,630	277,840,350	556,345,320	556,345,320	2.62	17,849,115,068	1.097
2009	19,863,606,197	19,863,606,197	1.048	11,958,790	273,972,690	271,526,820	557,458,300	557,458,300	2.62	20,421,064,497	1.091
2010	21,523,794,240	21,523,794,240	1.048	11,285,650	276,475,340	266,070,820	553,831,810	553,831,810	2.62	22,077,626,050	1.087
2011	20,362,487,659	20,362,487,659	1.048	10,631,520	258,758,007	275,237,500	544,627,027	544,627,027	2.62	20,907,114,686	1.089
2012	19,164,115,652	19,164,115,652	1.028	10,201,300	388,879,330	266,415,290	665,495,920	665,495,920	2.57	19,829,611,572	1.080
2013	18,276,387,823	18,276,387,823	1.018	10,738,930	253,571,870	268,124,550	532,435,350	532,435,350	2.545	18,808,823,173	1.061
2014	18,023,463,105	18,023,463,105	1.018	10,646,050	266,503,440	248,768,830	525,918,320	525,918,320	2.515	18,549,381,425	1.060
2015	17,942,543,249	17,942,543,249	1.018	10,629,226	273,646,180	268,730,010	553,005,416	553,005,416	2.515	18,495,548,665	1.063

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Real property is reassessed every three years. Real property is assessed at market value.
 In fiscal year 2012, real property tax rate reduced from \$1.048 to \$1.028 per \$100 of assessed value.
 In fiscal year 2013, real property tax rate reduced from \$1.028 to \$1.018 per \$100 of assessed value.
 In fiscal year 2012, personal property tax rate reduced from \$2.62 to \$2.57 per \$100 of assessed value.
 In fiscal year 2013, personal property tax rate reduced from \$2.57 to \$2.545 per \$100 of assessed value.
 In fiscal year 2014, personal property tax rate reduced from \$2.545 to \$2.515 per \$100 of assessed value
 The total personal property assessed value is equal to the estimated market value.

Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Real Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years**

Fiscal Year	Direct Rate		Overlapping Rates							
	Carroll County	State of Maryland	Taneytown	Sykesville	Manchester	Westminster	Hampstead	New Windsor	Union Bridge	Mt. Airy
2006	\$ 1.048	\$ 0.132	\$ 0.32	\$ 0.33	\$ 0.184	\$ 0.40	\$ 0.20	\$ 0.16	\$ 0.30	\$ 0.188
2007	1.048	0.112	0.32	0.33	0.184	0.44	0.20	0.16	0.30	0.183
2008	1.048	0.112	0.32	0.33	0.184	0.44	0.20	0.20	0.30	0.174
2009	1.048	0.112	0.32	0.33	0.184	0.44	0.20	0.20	0.30	0.165
2010	1.048	0.112	0.32	0.33	0.184	0.44	0.20	0.20	0.30	0.165
2011	1.048	0.112	0.32	0.33	0.204	0.58	0.20	0.20	0.30	0.170
2012	1.028	0.112	0.32	0.33	0.216	0.58	0.20	0.20	0.30	0.170
2013	1.018	0.112	0.37	0.35	0.216	0.57	0.20	0.20	0.30	0.170
2014	1.018	0.112	0.37	0.35	0.216	0.56	0.20	0.2115	0.30	0.170
2015	1.018	0.112	0.37	0.35	0.216	0.56	0.20	0.2115	0.30	0.170

The real property tax rates indicated for the incorporated towns only apply within town limits and are in addition to the county and state taxes.

Sources: Carroll County Department of the Comptroller.
Maryland State Department of Assessments and Taxation.

Table 8

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Principal Taxpayers
Current Fiscal Year and Nine Years Ago**

2015

Taxpayer	Type of Business	Assessed Valuation	Tax Amount Paid	% of Total Assessed Value
Baltimore Gas & Electric	Utilities	\$ 182,372,823	\$ 4,583,228	0.99%
Verizon-Maryland	Communications	28,689,850	721,155	0.16%
Carroll Lutheran Village	Retirement Village	57,955,800	589,990	0.31%
Colonial Pipeline Co.	Pipeline trans.-refined petroleum	22,863,330	575,013	0.12%
Penguin Random House	Warehouse Distribution	36,902,140	531,583	0.20%
Potomac Edison Co	Electric/Utilities	16,753,570	421,352	0.09%
Comcast of California/MD/PA	Communications	16,141,940	405,970	0.09%
Wal-Mart Real Estate	Retail	28,839,760	381,471	0.16%
Lehigh Cement Co. Inc	Manufacturer	30,424,100	378,513	0.16%
Fairhaven Inc	Assisted Living	30,947,700	314,986	0.17%
		<u>\$ 451,891,013</u>	<u>\$ 8,903,261</u>	<u>2.45%</u>
	Total Assessed Valuation	<u>\$ 18,448,985,330</u>		

2006

Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Value
Baltimore Gas & Electric	Utilities	\$ 143,088,820	1.06%
Verizon-Maryland	Communications	64,508,030	0.48%
Carroll Lutheran Village	Retirement Village	41,397,340	0.31%
Random House Inc	Warehouse Distribution Center	41,086,330	0.31%
Cranberry Mall Properties LLC	Mall	35,173,411	0.26%
Wal-Mart Store, Inc.	Commercial Stores	33,795,169	0.25%
Fairhaven Inc.	Assisted Living	33,345,666	0.25%
Hampstead 2004 LLC	Power Tools	29,855,500	0.22%
Lehigh Portland Cement	Manufacturer of Cement	21,016,656	0.16%
Eldersburg Business Center	Business Center	20,497,564	0.15%
		<u>\$ 463,764,486</u>	<u>3.45%</u>
	Total Assessed Valuation	<u>\$ 13,470,143,079</u>	

Property is reassessed every three years.

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Total Tax Levy for Fiscal Year	Collected within Fiscal Year of the Levy		Collected in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
		Amount	Percent of Levy		Amount	Percent of Levy		
2006	\$ 148,620,872	\$ 147,744,969	99.41%	\$ 840,450	\$ 148,585,419	99.98%	\$ 35,453	0.02%
2007	170,128,050	169,106,817	99.40%	980,142	170,086,959	99.98%	41,091	0.02%
2008	195,803,333	194,780,453	99.48%	942,885	195,723,338	99.96%	79,995	0.04%
2009	222,162,191	221,514,565	99.71%	540,313	222,054,878	99.95%	107,313	0.05%
2010	239,700,128	238,543,223	99.52%	1,043,476	239,586,699	99.95%	113,429	0.05%
2011	227,243,978	226,056,851	99.48%	1,036,553	227,093,404	99.93%	150,574	0.07%
2012	210,236,086	209,114,927	99.47%	952,178	210,067,105	99.92%	168,981	0.08%
2013	198,695,291	197,845,421	99.57%	692,240	198,537,661	99.92%	157,630	0.08%
2014	196,108,388	195,202,000	99.54%	641,456	195,843,456	99.86%	264,932	0.14%
2015	195,677,697	194,784,554	99.54%	-	194,784,554	99.54%	893,143	0.46%

Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Bureau of Utilities
Water and Sewer Rates
Last Ten Fiscal Years**

Fiscal Year	Water				Sewer			
	Quarterly Base Rate	Tier 1*	Tier 2*	Tier 3*	Quarterly Base Rate	Tier 1*	Tier 2*	Tier 3*
2006	\$ 6.69	\$ 2.94	\$ 3.59	\$ 3.86	\$ 9.36	\$ 4.36	\$ 5.33	\$ 5.63
2007	7.64	3.29	4.02	4.47	10.06	5.14	6.38	7.18
2008	8.23	3.35	4.18	4.69	11.61	5.70	6.71	6.60
2009	8.90	3.63	4.54	5.11	12.58	5.19	6.83	7.85
2010	8.41	4.02	4.67	5.07	11.95	5.91	7.06	7.82
2011	6.97	4.62	5.00	5.28	9.97	7.27	8.13	8.77
2012	6.97	4.62	5.00	5.28	9.97	7.27	8.13	8.77
2013	6.75	5.18	5.42	5.59	9.66	7.64	8.29	8.77
2014	7.37	5.75	5.93	6.07	10.45	8.15	8.69	9.15
2015	9.03	6.26	6.41	6.54	12.75	8.65	9.14	9.62

Tiers are based on the following usages

- Tier 1 0-10,000 gals.
- Tier 2 10,001-30,000 gals.
- Tier 3 30,001 gals. and up

*Per 1,000 gallons

The standard household meter size is 5/8” and the average household usage for fiscal year 2015 was 13,000 gals. per quarter.

Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities				Business-Type Activities		Total Primary Government	% of Personal Income (3)	% of Market Property Value (2)	Per Capita (3)
	General Obligation Bonds(1)	General Obligation Debt	Other Notes	Purchase Agreements	General Obligation Bonds (1)	Special Assessment Debt with Government Commitment				
2006	\$ 217,812,296	\$ 4,552,864	\$ 1,749,669	\$ 2,649,079	\$ 14,860,641	\$ 5,244,860	\$ 246,869,409	2.52%	1.83%	1,437
2007	218,904,371	7,136,864	4,107,759	2,725,443	13,781,251	4,511,880	251,167,568	2.59%	1.63%	1,450
2008	219,672,038	7,136,864	3,473,927	2,583,004	22,345,826	3,742,952	258,954,611	2.68%	1.45%	1,486
2009	271,851,752	9,351,990	1,969,903	2,432,323	28,139,243	2,936,297	316,681,508	2.27%	1.55%	1,811
2010	308,741,636	14,014,420	937,965	2,268,571	27,878,604	2,090,052	355,931,248	2.02%	1.61%	2,027
2011	307,155,888	27,129,920	200,000	2,097,835	26,190,843	1,202,259	363,976,745	2.08%	1.74%	2,167
2012	300,214,844	27,129,920	-	1,919,820	23,758,129	271,865	353,294,578	2.15%	1.78%	2,095
2013	304,173,204	27,575,240	-	1,734,212	21,687,221	244,664	355,414,541	N/A	1.89%	2,090
2014	304,903,421	31,050,584	-	1,540,690	19,575,054	216,757	357,286,506	N/A	1.93%	2,094
2015	297,878,654	31,050,584	-	5,875,768	17,483,954	188,125	352,477,085	N/A	1.91%	2,053

Notes: N/A not available.

Details regarding the County’s outstanding debt can be found in the notes to the financial statements.

(1) Bond premium/discounts and other unamortized charges are included.

(2) See Table 6, Assessed Valuation and Estimated Market Value of Taxable Property, for Estimated Market Values of Taxable Property.

(3) See Table 15, Demographic Statistics, for personal income and population data.

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Ratios of Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds & Debt Outstanding	Percent of Actual Property Value (1)	Percent of Personal Income (2)	Per Capita (2)
2006	\$ 237,225,801	1.76%	2.62%	\$ 1,381
2007	239,822,486	1.55%	2.72%	1,384
2008	249,154,728	1.39%	2.79%	1,430
2009	309,342,985	1.52%	2.32%	1,769
2010	350,634,660	1.59%	2.05%	1,997
2011	360,476,651	1.72%	2.05%	2,146
2012	351,102,893	1.77%	2.17%	2,082
2013	353,435,665	1.88%	N/A	2,078
2014	355,529,059	1.91%	N/A	2,083
2015	346,413,192	1.87%	N/A	2,017

Notes: N/A not available.

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See Table 6, Assessed Valuation and Estimated Market Value of Taxable Property, for Estimated Market Values of Taxable Property.

(2) See Table 15, Demographic Statistics, for personal income and population data.

Source: Carroll County Department of the Comptroller.

Table 13

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Computation of Legal Debt Margin
June 30, 2015**

Net assessed value- Real Property	\$ 17,942,543,249	
Debt limit - 6% of net total assessed value (1)		\$ 1,076,552,595
Assessed Value-Personal Property	<u>553,005,416</u>	
Debt limit- 15% of net assessed value (1)		<u>82,950,812</u>
Debt Limit- (6%/15%) of net assessed value		1,159,503,407
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 326,457,028	
Less- Agricultural Preservation Program Self Supporting Debt	31,050,584	
Less- Fire Company Loans- Self Supporting Debt	7,869,230	
Less - Bureau of Utilities bonds	14,289,164	
Less - Septage bonds	86,750	
Total amount of debt applicable to debt limit		<u>273,161,300</u>
Legal debt margin		<u><u>\$ 886,342,107</u></u>

Note: (1) Recommended limit - Carroll County does not have a legal debt limit.
Source: Carroll County Department of the Comptroller.

Schedule of Legal Debt Margin
2006-2015

Fiscal Year	Assessed Value	Legal Debt Limitation	Legal Borrowing Limitation	Debt Subject to Limitation	Legal Debt Margin	Ratio of Debt Subject to Limitation To Legal Borrowing Limitation
2006	\$ 13,470,143,079	6.0%	\$ 852,874,621	\$ 226,319,103	\$ 626,555,518	26.54%
2007	15,441,306,101	6%/15%	974,208,067	211,725,319	762,482,748	21.73%
2008	17,902,568,898	6%/15%	1,124,225,213	214,237,099	909,988,114	19.06%
2009	20,409,412,280	6%/15%	1,274,735,984	268,496,244	1,006,239,740	21.06%
2010	22,066,168,625	6%/15%	1,373,814,980	303,156,906	1,070,658,074	22.07%
2011	20,895,165,478	6%/15%	1,302,726,361	301,960,750	1,000,765,611	23.18%
2012	19,813,576,019	6%/15%	1,248,709,194	292,937,714	955,771,480	23.46%
2013	18,789,765,921	6%/15%	1,175,305,137	287,113,093	888,192,044	24.43%
2014	18,514,343,538	6%/15%	1,158,193,261	286,486,025	871,707,236	24.74%
2015	18,495,548,665	6%/15%	1,159,503,407	273,161,300	886,342,107	23.56%

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Computation of Direct And Overlapping Debt
June 30, 2015

Jurisdiction	Real Property Assessed Valuation (1)	Percent of Assessed Valuation to Overlapping Jurisdictions	Pro rata Share of Direct Debt to Jurisdictions(2)	Overlapping Debt(3)	Total Direct and Overlapping Debt
Hampstead	\$ 535,492,720	2.98%	\$ 10,010,670	\$ 1,109,846	\$ 1,109,846
Manchester	452,175,342	2.52%	8,470,567	177,233	177,233
Mt. Airy	826,893,385	4.61%	15,467,991	7,513,456	7,513,456
New Windsor	126,200,565	0.70%	2,377,116	-	-
Sykesville	385,845,987	2.15%	7,231,788	810,304	810,304
Taneytown	552,558,424	3.08%	10,345,475	16,760,711	16,760,711
Union Bridge	69,972,218	0.39%	1,305,740	1,375,736	1,375,736
Westminster	1,586,245,918	8.84%	29,663,724	14,796,494	14,796,494
Unincorporated areas	13,407,158,690	74.72%	249,931,935	-	-
County-wide Totals	<u>\$ 17,942,543,249</u>	<u>100.00%</u>	<u>\$ 334,805,006</u>	<u>\$ 42,543,780</u>	<u>\$ 42,543,780</u>

Note: (1) Assessed valuations of real property for each town are from the TASS 153 County report.

(2) See Note 8.

(3) Overlapping debt is provided by each municipality

Source: Carroll County Department of the Comptroller.
 Incorporated Municipalities.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (\$ in thous.) (2)	Per Capita Personal Income (2)	School Enrollment (3)	Unemployment Rate (4)
2006	171,742	\$ 6,209,401	\$ 36,874	28,219	3.00%
2007	173,208	6,516,268	38,694	28,575	3.70%
2008	174,249	6,944,986	41,147	28,261	3.80%
2009	174,909	7,176,136	42,264	27,745	6.60%
2010	167,134	7,192,191	44,247	27,524	6.50%
2011	167,929	7,400,133	45,507	27,201	6.80%
2012	168,570	7,612,765	48,919	26,937	6.60%
2013	169,519	8,180,090	N/A	26,506	6.20%
2014	170,643	N/A	N/A	26,153	5.40%
2015	171,702	N/A	N/A	25,706	4.80%

Source: (1) Carroll County Department of Land Use, Planning and Development, June 2015. FY 2010 reflects the 2010 Census data. All other fiscal years are estimates.

(2) Maryland Department of Planning, Planning Data Services, from U.S. Bureau of Economic Analysis, April 2014.

(3) Carroll County Board of Education Approved Operating Budget Fiscal Year 2014-2015.

(4) Maryland Department of Labor, Licensing and Regulation, Office of Labor Market Analysis and Information.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Major Employers
Current Fiscal Year and Nine Years Ago

2015

<u>Firm</u>	<u>Product/Service</u>	<u>Total Employment *</u>	<u>Percentage of Total County Employment</u>
Board of Education of Carroll County **	Elementary and secondary school systems	3,630	6.47%
Carroll Hospital Center	General hospital	1,997	3.56%
Springfield Hospital Center	Mental health services	833	1.48%
Jos. A. Bank Clothiers	Corporate HQ/ Distribution	778	1.39%
Penguin Random House, Inc.	Book warehousing and distribution	753	1.34%
EMA/Fairhaven	Retirement/Assisted Living	700	1.25%
McDaniel College	Higher education	621	1.11%
Carroll County Government***	Local government	592	1.05%
Carroll Community College	Higher education	509	0.91%
EVAPCO	Cooling Equipment Manufacturer	440	0.78%
	Total	<u>10,853</u>	<u>19.33%</u>
	Annual Average Employment in Carroll County****	<u>56,144</u>	

2006

<u>Firm</u>	<u>Product/Service</u>	<u>Total Employment</u>	<u>Percentage of Total County Employment</u>
Board of Education of Carroll County **	Elementary and secondary school systems	3,342	6.18%
Carroll County General Hospital	General hospital	1,438	2.66%
Springfield Hospital center	Mental health services	833	1.54%
Random House, Inc	Book warehousing and distribution	830	1.53%
Carroll County Government ***	Local government central office	642	1.19%
McDaniel College	Higher Education	623	1.15%
Fairhaven (Episcopal Ministries)	Life care retirement community	580	1.07%
Jos. A. Bank Clothiers	Corporate HQ/ distribution	487	0.90%
Northrop Grumman	Electronic manufacturing/testing	425	0.79%
English American Tailoring	Clothing manufacturer	415	0.77%
	Total	<u>9,615</u>	<u>17.78%</u>
	Annual Average Employment in Carroll County	<u>54,082</u>	

- Notes: * As of July 15, 2014.
 ** Does not include hourly employees such as substitutes, aides, etc.
 *** Central offices only. Excludes Sheriff's Department, Courts, etc.
 **** As of June 2014.

Source: Carroll County Department of Economic Development.
 The County's Annual Average Employment is from the Maryland Department of Labor, Licensing and Regulation
 Annual Employment and Payroll Reports.
 Carroll County Department of the Comptroller.
 Carroll County Department of Land Use, Planning and Development

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Full-Time County Employees by Function/Program
Last Ten Fiscal Years

<u>Function/program</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Government										
County Commissioners										
Legislative	5	5	6	5	9	9	8	9	11	10
* Licenses/Zoning Appeals Board	-	-	-	-	-	-	-	-	-	4
Public Information	-	-	-	-	-	2	2	2	2	3
* Farm Museum	-	-	-	-	-	7	9	10	10	10
* Building Construction	2	2	2	2	2	-	-	-	-	-
* Facilities	50	51	47	47	48	-	-	-	-	-
* Fleet	23	23	22	23	24	-	-	-	-	-
* Permits	22	22	22	22	22	-	-	-	-	-
* Airport Management	-	-	-	-	-	2	2	3	2	2
Judicial Services	70	68	68	68	69	73	75	73	72	65
County Attorney	10	11	12	10	10	10	10	10	10	10
Comptroller	34	33	34	34	34	35	36	37	37	36
Administrative Services										
Administrative Services- Admin	-	-	-	-	1	-	-	-	-	-
Human Resources and Personnel Svcs	11	12	13	12	13	13	16	17	17	17
Management Analysis	-	-	-	-	1	1	2	2	2	3
TV Production	2	2	2	2	2	2	1	1	1	-
Production & Distribution Svcs	3	3	3	3	3	3	3	3	3	3
Technology Services	29	27	27	25	25	25	25	27	25	24
Management and Budget	15	14	15	15	14	16	18	16	18	17
Land Use, Planning and Development	48	47	45	46	43	43	43	45	42	45
* General Services	-	-	-	-	-	103	118	127	122	114
Human Services	51	55	50	48	48	45	54	56	51	51
Public Safety										
Sheriff Services	249	253	242	230	211	204	209	197	196	186
Emergency Services	36	36	34	37	30	31	32	36	35	34
Public Works										
* Supervision & Administration	7	5	4	3	2	2	4	4	4	6
* Airport	1	1	1	1	1	-	-	-	-	-
Roads	100	101	101	100	99	97	105	112	108	103
* Engineering	18	18	19	18	19	20	22	23	21	22
Bureau of Utilities-Operations	32	31	32	33	33	32	33	34	30	29
Solid Waste-Operations	18	17	20	20	20	19	20	20	20	21
Social Services	12	17	16	17	17	16	16	15	15	15
Education	1	1	1	1	1	1	1	1	1	1
*Culture and Recreation	26	25	32	31	31	22	27	27	27	27
Conservation of Natural Resources										
Soil Conservation Service	5	6	6	6	6	5	5	6	6	6
Economic Development										
Economic Development	8	7	6	6	6	6	7	7	7	7
BERC	9	9	9	9	9	10	8	8	10	10
* Tourism	8	8	1	1	1	1	2	2	2	2
Total Full Time Employee Totals	<u>905</u>	<u>910</u>	<u>892</u>	<u>875</u>	<u>854</u>	<u>855</u>	<u>913</u>	<u>930</u>	<u>907</u>	<u>883</u>
Part Time Employees	<u>5</u>	<u>5</u>	<u>6</u>	<u>5</u>	<u>5</u>	<u>8</u>	<u>12</u>	<u>14</u>	<u>15</u>	<u>17</u>
Total Employees	<u>910</u>	<u>915</u>	<u>898</u>	<u>880</u>	<u>859</u>	<u>863</u>	<u>925</u>	<u>944</u>	<u>922</u>	<u>900</u>

* Denotes departments affected by reorganizations.

Source: Department of the Comptroller

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Operating Indicators by Function/Program

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Information										
Population	171,702	170,643	169,519	168,570	167,929	167,134	174,909	174,249	173,208	171,742
Registered Voters	120,076	119,595	116,523	112,931	112,688	110,336	109,428	106,828	106,853	104,318
General Government										
Building Permits Issued for Residential	287	329	340	246	187	201	159	255	335	661
Estimated Value (\$ in thousands) Residential	\$ 53,298	\$ 54,620	\$ 56,305	\$ 40,741	\$ 31,803	\$ 32,699	\$ 26,308	\$ 44,316	\$ 57,126	\$ 118,037
Building Permits Issued for other purposes	2,082	1,681	1,775	1,826	1,828	1,745	1,908	2,534	2,727	3,244
Estimated Value (\$ in thousands) Other	\$ 90,926	\$ 70,835	\$ 80,519	\$ 71,994	\$ 66,314	\$ 52,397	\$ 108,861	\$ 177,729	\$ 102,781	\$ 138,171
Fire and Emergency Service										
Paid Firemen	120	120	120	120	120	115	115	112	92	85
Active Volunteers (estimated)	725	725	700	714	714	704	663	675	675	750
Dispatched Incidents	18,786	18,786	18,731	18,488	18,216	18,081	17,848	17,584	16,357	15,969
911 Calls Received	71,437	71,437	62,319	60,037	60,752	59,565	61,140	59,186	57,761	55,923
Police Protection										
Resident Troopers	-	-	15	30	46	46	46	46	46	45
Sheriff's Department	106	106	101	87	64	64	64	66	64	64
Citations/Warnings	25,195	23,410	19,579	16,940	16,551	15,845	17,805	14,802	16,551	16,280
911 Calls for Service	19,880	19,880	19,242	14,670	18,293	18,293	17,721	12,779	6,083	6,158
Detention Center										
Detention Center Officers	91	91	91	92	92	92	95	93	93	90
Total Prisoner Days	95,793	88,565	82,994	84,739	93,252	92,144	100,430	98,155	107,711	104,874
Water										
Daily Average Usage (mgd)	2.02	2.05	2.18	2.28	2.07	2.05	2.08	2.18	2.16	2.34
Plants Daily Capacity (mgd)	7.39	7.39	7.39	7.39	7.39	7.39	7.39	3.39	3.39	3.39
Number of Customer Accounts	8521	8474	8428	8382	8323	8268	8256	8247	8230	8163
Wastewater										
Daily Average Usage (mgd)	2.89	2.64	2.63	2.86	2.83	2.71	2.59	2.95	2.89	2.74
Plants Daily Capacity (mgd)	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45
Number of Customer Accounts	9107	9040	8995	8953	8891	8844	8816	8793	8766	8745
Solid Waste										
Tons In	95,480	95,758	96,908	101,616	105,683	85,942	81,447	100,195	108,608	116,267
Tons Recycled	20,502	21,182	21,181	30,587	30,154	20,155	20,322	20,652	21,080	21,533
Tons into Landfill	13,100	17,271	12,840	12,809	13,588	11,576	12,370	14,051	8,969	13,466
Tons Transferred	82,380	78,487	84,068	87,153	91,306	74,364	69,078	86,144	100,028	105,660
Education										
Number of Teachers	2,128	2,152	2,154	2,163	2,198	2,209	2,251	2,209	2,375	2,116
Number of Students	25,706	26,153	26,506	26,937	27,201	27,524	27,745	28,261	28,575	28,219
Community College										
Full Time Equivalent Students (FTE's)	2,803	2,920	3,167	3,173	3,347	3,138	2,920	2,867	2,517	2,519
Faculty-Full Time	85	82	84	79	77	73	75	63	63	65
Faculty-Part Time	196	199	212	296	580	527	545	143	417	249
Airport										
Fuel Sales (gals)	252,457	329,762	270,784	279,664	304,837	255,099	280,319	471,700	503,574	574,155
Tie Downs Occupied	12	12	15	15	25	25	25	25	25	25
Corporate Hangars Occupied	7	7	7	7	7	6	6	6	7	7
T Hangars Occupied	82	82	82	82	82	82	82	82	82	82
Libraries										
Number of volumes (estimated)	600,018	555,600	557,220	548,749	570,742	552,892	551,376	517,239	511,026	553,824
Circulation	3,970,949	3,987,246	4,200,368	4,402,122	4,295,264	4,214,073	3,885,584	3,606,169	3,421,828	3,579,244
Senior Centers										
Outside Groups using facilities	2,280	2,280	1,998	2,007	3,213	2,516	2,922	3,156	3,133	2,976
Volunteer Hours performed at Centers	54,857	54,857	57,402	49,518	44,689	41,493	39,311	39,352	42,957	43,051
Meals Served	34,357	34,357	33,606	30,446	33,297	29,171	26,020	25,188	27,242	29,145
Seniors Attending Activities	273,041	273,041	274,588	271,716	241,749	243,226	159,518	129,635	173,707	160,416

N/A: Information is not available for the years indicated.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Capital Asset Statistics by Function/Program

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Information										
Area in Square Miles	455.52	455.52	455.52	455.52	455.52	455.52	455.52	455.52	455.52	455.52
Miles of Roads Paved	915	905	903	899	896	896	893	891	888	886
Miles of Roads Unpaved	70	80	80	80	83	83	84	86	87	89
Number of Bridges	151	151	151	145	147	147	147	147	147	147
Acres in Agricultural Land Preservation	66,642	65,761	62,366	62,078	60,002	57,627	54,858	50,711	46,998	46,737
Fire and Emergency Service										
Stations	14	14	14	14	14	14	14	14	14	14
Detention Center										
Capacity	185	185	185	185	185	185	185	185	185	185
Water										
Water Mains (miles)	141	140	139	139	139	139	135	135	134	134
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Water Tanks	6	6	6	6	6	6	6	6	6	6
Wastewater										
Sewer Mains (miles)	128	127	125	125	125	125	125	122	121	121
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pumping Stations	18	18	18	18	18	18	18	18	18	18
Solid Waste										
Active Landfills	1	1	1	1	1	1	1	1	1	1
Recreation and Culture										
Parks (1)	32	32	32	32	31	29	28	27	27	27
Acreage	4,773	4,773	4,773	4,773	4,629	4,652	4,478	4,478	4,478	4,478
Education										
Elementary	23	23	23	23	23	23	23	23	22	22
Middle	9	9	9	9	9	9	9	9	9	9
High	8	8	8	8	8	8	8	7	7	7
Vocational technical	2	2	2	2	2	2	2	2	2	2
Special/Alternative Education	2	2	2	2	2	2	2	2	2	2
College	1	1	1	1	1	1	1	1	1	1
Airport										
Runway (feet)	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100
T Hangars Available	82	82	82	82	82	82	82	82	82	82
Corporate Hangars Available	7	7	7	7	7	7	7	7	7	7
Tie Downs Available	52	52	52	52	52	52	52	52	52	52
Apron Area (acres)	14.6	14.6	14.6	14.6	14.6	14.6	14.6	14.6	14.6	14.6
Firearms Facility	1	1	1	1	1	1	1	1	1	1
Libraries	6	6	6	6	6	6	6	5	5	5
Senior Centers	5	5	5	5	5	5	5	5	5	5

Note: (1) Includes two proposed reservoirs.
Source: Carroll County Government.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Bureau of Utilities - Revenue and Expenses
Last Ten Fiscal Years**

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Revenue										
Usage charges	\$ 10,233,000	\$ 9,272,482	\$ 8,676,619	\$ 8,312,844	\$ 8,446,852	\$ 7,620,404	\$ 7,328,198	\$ 7,305,990	\$ 7,119,000	\$ 6,076,750
Service charges	-	-	-	798	11,838	4,680	421	54,991	64,593	56,666
Penalties and interest	222,120	480,963	577,270	179,147	382,493	209,239	442,379	1,815,891	1,526,835	1,050,682
Operating transfer - County	199,420	193,390	202,790	199,511	(305,031)	200,200	206,980	629,850	212,000	138,310
Capital contributions (1)	482,614	775,916	1,008,491	335,174	523,776	426,563	75,395	855,655	291,282	389,700
Maintenance fee	1,462,477	1,455,846	1,454,435	1,443,774	1,438,797	1,432,610	1,428,013	1,427,782	1,421,568	850,713
Other	793	262,830	265,575	176,530	172,040	217,957	190,940	307,022	160,877	148,243
Total revenue	<u>12,600,424</u>	<u>12,441,427</u>	<u>12,185,180</u>	<u>10,647,778</u>	<u>10,670,765</u>	<u>10,111,653</u>	<u>9,672,326</u>	<u>12,397,181</u>	<u>10,796,155</u>	<u>8,711,064</u>
Expenses										
Salaries	2,443,101	2,510,322	2,298,153	2,358,994	2,341,948	2,394,033	2,499,181	2,241,162	2,027,979	1,996,372
Operating expenses	5,692,128	5,795,999	5,434,123	5,605,458	6,280,389	5,129,427	3,157,883	5,652,991	3,861,160	3,506,230
Depreciation	2,204,733	2,285,154	2,279,024	2,266,863	2,275,618	1,914,768	1,579,651	1,534,088	1,515,493	1,510,276
Interest	706,695	736,935	789,748	859,153	992,506	1,051,417	932,542	628,305	406,980	498,110
Total expense	<u>11,046,657</u>	<u>11,328,410</u>	<u>10,801,048</u>	<u>11,090,468</u>	<u>11,890,461</u>	<u>10,489,645</u>	<u>8,169,257</u>	<u>10,056,546</u>	<u>7,811,612</u>	<u>7,510,988</u>
Excess (deficiency) of revenue over (under) expense:	<u>\$ 1,553,767</u>	<u>\$ 1,113,017</u>	<u>\$ 1,384,132</u>	<u>\$ (442,690)</u>	<u>\$ (1,219,696)</u>	<u>\$ (377,992)</u>	<u>\$ 1,503,069</u>	<u>\$ 2,340,635</u>	<u>\$ 2,984,543</u>	<u>\$ 1,200,076</u>

Note: (1) Adoption of GASB 33 requires all capital contributions be treated as revenue and presented separately within the financial statements.

Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Solid Waste Fund - Revenue and Expenses
Last Ten Fiscal Years**

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Revenue										
Charge for services	\$ 6,023,220	\$ 5,862,657	\$ 6,165,482	\$ 6,647,622	\$ 6,713,042	\$ 5,435,007	\$ 6,133,596	\$ 6,269,365	\$ 6,353,183	\$ 6,253,935
Penalties and interest	2,573	21,644	19,936	15,624	14,773	211,945	302,752	447,743	631,268	441,286
Proceeds from sales of recyclables	317,760	546,110	628,089	596,322	591,880	461,818	391,872	340,424	227,025	202,325
Capital contributions-equip. transferred from County	-	-	-	-	-	15,888	-	-	-	-
Gain on sale of fixed assets	-	-	78,616	3,677	-	35,395	-	-	-	-
Other	476,079	265,732	256,367	186,955	186,399	10,519	8,775	17,107	29,471	5,268
Operating transfer - County	125,632	1,115,000	6,445,000	2,545,000	2,545,000	2,545,000	2,545,000	2,645,000	2,645,000	2,645,000
Total revenue	<u>6,945,264</u>	<u>7,811,143</u>	<u>13,593,490</u>	<u>9,995,200</u>	<u>10,051,094</u>	<u>8,715,572</u>	<u>9,381,995</u>	<u>9,719,639</u>	<u>9,885,947</u>	<u>9,547,814</u>
Expense										
Salaries	1,435,456	1,436,414	1,524,733	1,522,883	1,604,911	1,633,798	1,633,309	1,387,457	1,335,170	1,220,245
Operating expenses	7,444,156	4,218,417	9,874,810	6,459,000	6,453,160	6,652,203	5,363,689	5,817,255	6,162,316	5,798,265
Depreciation	577,666	564,037	585,096	621,723	615,658	472,313	266,818	203,133	174,008	154,380
Interest	93,541	100,662	123,644	124,285	156,480	202,701	224,027	241,073	263,743	308,018
Total expense	<u>9,550,819</u>	<u>6,319,530</u>	<u>12,108,283</u>	<u>8,727,891</u>	<u>8,830,209</u>	<u>8,961,015</u>	<u>7,487,843</u>	<u>7,648,918</u>	<u>7,935,237</u>	<u>7,480,908</u>
Excess (deficiency) of revenue over expense	<u>\$ (2,605,555)</u>	<u>\$ 1,491,613</u>	<u>\$ 1,485,207</u>	<u>\$ 1,267,309</u>	<u>\$ 1,220,885</u>	<u>\$ (245,443)</u>	<u>\$ 1,894,152</u>	<u>\$ 2,070,721</u>	<u>\$ 1,950,710</u>	<u>\$ 2,066,906</u>
Tipping Fee per ton *	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 60.00	\$ 58.00	\$ 76.00	\$ 61.00	\$ 58.00	\$ 54.00

Source: Carroll County Department of the Comptroller.

**THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland**

**Airport Fund - Revenue and Expenses
Last Ten Fiscal Years**

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Revenue										
Rent	\$ 667,119	\$ 638,096	\$ 586,247	\$ 588,932	\$ 611,167	\$ 462,981	\$ 470,011	\$ 495,278	\$ 450,749	\$ 517,732
Fuel sales	60,589	75,846	63,270	61,685	64,016	53,570	197,646	1,715,510	1,378,850	1,523,726
Capital contributions (1)	25,000	186,719	434,316	233,646	111,220	48,969	460,454	91,598	366,572	348,858
Capital contributions-County	-	-	-	-	-	-	-	-	5,603,372	-
Land sale	902	-	-	-	-	-	-	-	1,064,797	-
Operating transfer-County	-	-	2,000,000	-	-	-	40,000	40,000	40,000	83,020
Other	592	9,009	55	43	691	2,030	3,601	11,222	10,850	-
Total revenue	754,202	909,670	3,083,888	884,306	787,094	567,550	1,171,712	2,353,608	8,915,190	2,473,336
Expenses										
Salaries	198,133	200,002	199,851	188,612	212,539	247,203	256,173	236,788	184,513	182,310
Operating expenses	175,804	153,102	216,549	1,312,582	124,103	308,329	267,209	2,359,958	1,612,527	1,562,774
Operating expenses-capital (2)	120,000	194,565	5,438	-	15,892	-	-	255,400	36,061	227,795
Interest	65,301	70,822	78,281	84,437	93,960	104,350	113,327	122,044	130,092	138,741
Depreciation	174,578	182,320	188,935	183,140	171,551	169,729	140,983	123,428	123,428	123,428
Operating transfer-County	-	-	-	-	-	-	-	-	41,446	-
Total expense	733,816	800,811	689,054	1,768,771	618,045	829,611	777,692	3,097,618	2,128,067	2,235,048
Excess (deficiency) of revenue over expense:	\$ 20,386	\$ 108,859	\$ 2,394,834	\$ (884,465)	\$ 169,049	\$ (262,061)	\$ 394,020	\$ (744,010)	\$ 6,787,123	\$ 238,288

(1) Capital contributions include reimbursements from the Federal Aviation Administration and the Maryland Aviation Administration.

(2) Operating expense reimbursed by the Federal Aviation Administration and the Maryland Aviation Administration.

Note: (1) Adoption of GASB 33 requires all capital contributions be treated as revenue and presented separately within the financial statements.

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Retired Members of the Carroll County Pension Plan by Type of Benefit
As of June 30, 2015

Amount of Monthly Benefit	# of Retired Members	Type of Retirement				Option Selected					
		1	2	3	4	Unmod	A	B	C	D	E
Deferred	185										
\$ 1 - \$250	65	60		5		24	7	11	19	2	2
251 - 500	80	70	5	5		21	10	9	27	3	10
501 - 750	45	38	7			14	6	12	8	1	4
751 - 1000	17	13	4			5	2	3	3		4
Over 1,000	5	5					1		3		

Type of Retirement:
 1 - Normal Retirement for age and/or service
 2 - Early Retirement
 3 - Beneficiary Payment, normal or early retirement
 4 - Beneficiary Payment, death in service

Option Selected:
 Unmodified: Life Annuity, member only
 A - Beneficiary receives lump sum of unused contributions
 B - Life Annuity of member, with ten years certain and continuous
 C - Beneficiary receives 100 percent of member's reduced monthly benefit
 D - Beneficiary receives 75 percent of member's reduced monthly benefit
 E - Beneficiary receives 50 percent of member's reduced monthly benefit

Source: Department of Human Resources.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Carroll County Employee Pension Plan
Average Benefit Payments
Last Ten Fiscal Years

Retirement Effective Date	Years of Credited Service					
	0 - 5	5 - 10	10 - 15	15 - 20	20 - 25	25 - 30
Period 7/1/05 to 6/30/06						
Average Monthly Benefit	\$ 51	\$ 333	\$ 1,685	\$ 2,199	\$ 1,225	\$ -
Average Final Monthly Salary	\$ 2,102	\$ 1,872	\$ 2,373	\$ 3,151	\$ 2,839	\$ -
Number of Retired Members	1	4	9	9	6	-
Period 7/1/06 to 6/30/07						
Average Monthly Benefit	\$ 70	\$ 370	\$ 1,773	\$ 4,959	\$ 2,407	\$ -
Average Final Monthly Salary	\$ 1,675	\$ 1,872	\$ 2,373	\$ 3,553	\$ 2,858	\$ -
Number of Retired Members	2	4	9	15	8	-
Period 7/1/07 to 6/30/08						
Average Monthly Benefit	\$ 137	\$ 447	\$ 2,125	\$ 6,625	\$ 4,404	\$ -
Average Final Monthly Salary	\$ 2,065	\$ 1,939	\$ 2,572	\$ 3,498	\$ 3,385	\$ -
Number of Retired Members	4	5	12	18	13	-
Period 7/1/08 to 6/30/09						
Average Monthly Benefit	\$ 198	\$ 934	\$ 3,207	\$ 9,320	\$ 6,777	\$ -
Average Final Monthly Salary	\$ 2,065	\$ 2,605	\$ 2,705	\$ 3,457	\$ 3,365	\$ -
Number of Retired Members	4	7	14	25	17	-
Period 7/1/09 to 6/30/10						
Average Monthly Benefit	\$ 206	\$ 1,276	\$ 4,144	\$ 11,327	\$ 10,647	\$ 609
Average Final Monthly Salary	\$ 1,879	\$ 3,030	\$ 2,706	\$ 3,631	\$ 3,574	\$ 3,544
Number of Retired Members	5	11	19	30	30	1
Period 7/1/10 to 6/30/11						
Average Monthly Benefit	\$ 518	\$ 1,736	\$ 5,999	\$ 13,356	\$ 17,581	\$ 622
Average Final Monthly Salary	\$ 2,314	\$ 2,909	\$ 2,849	\$ 3,886	\$ 3,649	\$ 3,544
Number of Retired Members	9	15	26	32	36	1
Period 7/1/11 to 6/30/12						
Average Monthly Benefit	\$ 822	\$ 2,499	\$ 8,352	\$ 15,819	\$ 19,982	\$ 762
Average Final Monthly Salary	\$ 2,512	\$ 2,992	\$ 2,963	\$ 3,856	\$ 3,685	\$ 3,620
Number of Retired Members	11	19	31	34	38	2
Period 7/1/12 to 6/30/13						
Average Monthly Benefit	\$ 1,089	\$ 3,107	\$ 9,970	\$ 17,569	\$ 21,338	\$ 1,793
Average Final Monthly Salary	\$ 2,614	\$ 2,897	\$ 3,043	\$ 3,818	\$ 3,708	\$ 3,408
Number of Retired Members	15	22	36	38	40	4
Period 7/1/13 to 6/30/14						
Average Monthly Benefit	\$ 1,356	\$ 4,366	\$ 11,337	\$ 20,840	\$ 23,544	\$ 4,255
Average Final Monthly Salary	\$ 2,730	\$ 2,874	\$ 3,099	\$ 3,750	\$ 3,797	\$ 3,621
Number of Retired Members	17	28	39	43	43	8
Period 7/1/14 to 6/30/15						
Average Monthly Benefit	\$ 1,738	\$ 7,062	\$ 15,280	\$ 27,295	\$ 25,804	\$ 11,100
Average Final Monthly Salary	\$ 2,850	\$ 2,952	\$ 3,171	\$ 3,879	\$ 3,781	\$ 3,749
Number of Retired Members	18	36	47	52	44	15

Source: Department of Human Resources.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Retired Members of the Carroll County Certified Law Officers Pension Plan by Type of Benefit
As of June 30, 2015

Amount of Monthly Benefit	# of Retired Members	Type of Retirement				Option Selected						
		1	2	3	4	Unmod	A	B	C	D	E	
Deferred	1											
\$ 1 - \$250	0											
251 - 500	1	1							1			
501 - 750	2	2					1		1			
751 - 1000	0											
Over 1,000	5	5							2	1		2

Type of Retirement:
 1 - Normal Retirement for age and/or service
 2 - Early Retirement
 3 - Beneficiary Payment, normal or early retirement
 4 - Beneficiary Payment, death in service

Option Selected:
 Unmodified: Life Annuity, member only
 A - Beneficiary receives lump sum of unused contributions
 B - Life Annuity of member, with ten years certain and continuous
 C - Beneficiary receives 100 percent of member's reduced monthly benefit
 D - Beneficiary receives 75 percent of member's reduced monthly benefit
 E - Beneficiary receives 50 percent of member's reduced monthly benefit

Source: Department of Human Resources.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Carroll County Certified Law Officer's Pension
Average Benefit Payments
Last Six Fiscal Years

Retirement Effective Date	Years of Credited Service					
	0 - 5	5 - 10	10 - 15	15 - 20	20 - 25	25 - 30
Period 7/1/09 to 6/30/10						
Average Monthly Benefit	\$ -	\$ -	\$ 354	\$ -	\$ -	\$ 911
Average Final Monthly Salary	\$ -	\$ -	\$ 5,059	\$ -	\$ -	\$ 4,488
Number of Retired Members	-	-	1	-	-	1
Period 7/1/10 to 6/30/11						
Average Monthly Benefit	\$ -	\$ -	\$ 709	\$ -	\$ -	\$ 1,366
Average Final Monthly Salary	\$ -	\$ -	\$ 5,059	\$ -	\$ -	\$ 4,488
Number of Retired Members	-	-	1	-	-	1
Period 7/1/11 to 6/30/12						
Average Monthly Benefit	\$ -	\$ -	\$ 723	\$ -	\$ -	\$ 1,393
Average Final Monthly Salary	\$ -	\$ -	\$ 5,059	\$ -	\$ -	\$ 4,488
Number of Retired Members	-	-	1	-	-	1
Period 7/1/12 to 6/30/13.						
Average Monthly Benefit	\$ -	\$ -	\$ 737	\$ -	\$ -	\$ 2,483
Average Final Monthly Salary	\$ -	\$ -	\$ 5,059	\$ -	\$ -	\$ 4,488
Number of Retired Members	-	-	1	-	-	2
Period 7/1/13 to 6/30/14						
Average Monthly Benefit	\$ -	\$ -	\$ 1,391	\$ 130	\$ 2,947	\$ 5,316
Average Final Monthly Salary	\$ -	\$ -	\$ 5,010	\$ 4,338	\$ 4,612	\$ 4,553
Number of Retired Members	-	-	2	1	2	3
Period 7/1/14 to 6/30/15						
Average Monthly Benefit	\$ -	\$ -	\$ 1,411	\$ 390	\$ 1,209	\$ 7,869
Average Final Monthly Salary	\$ -	\$ -	\$ 5,010	\$ 4,338	\$ 4,175	\$ 4,678
Number of Retired Members	-	-	2	1	1	4

Carroll County Certified Law Officer's Pension was established during fiscal year 2010.

Source: Department of Human Resources.