



Main Street, Union Bridge, MD



Main Street, Union Bridge, MD now.



Statistical Section



Calvert College, New Windsor, MD established 1851



The oldest standing college building in Carroll County today. No longer used as a 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.

Contents **Page(s)**

Financial Trends

These tables contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time. 216-223

Revenue Capacity

These tables contain information to help the reader assess the County’s most significant local revenue sources and property tax..... 224-226

Debt Capacity

These tables contain information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future. 227-230

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. 231-232

Operating Information

These tables contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs. 233-242

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

Table 1

THE COUNTY COMMISSIONERS OF CARROLL
COUNTY Westminster, Maryland
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental Activities										
Net Investment in Capital Assets	\$ 219,328,550	\$ 204,983,963	\$ 218,185,521	\$ 204,437,083	\$ 211,465,620	\$ 215,928,941	\$ 224,468,499	\$ 249,331,687	\$ 269,641,878	\$ 255,882,342
Restricted	7,570,022	8,145,020	1,765,563	7,792,322	8,354,576	6,438,836	6,438,332	7,402,357	8,561,570	13,278,406
Unrestricted	(37,546,612)	(36,637,182)	(54,174,614)	(44,518,647)	(50,148,292)	(45,963,471)	(51,077,932)	(45,926,141)	(7,378,808)	84,677,964
Total Governmental Activities Net Position	189,351,960	176,491,801	165,776,470	167,710,758	169,671,904	176,404,306	179,828,899	210,807,903	270,824,640	353,838,712
Business-Type Activities										
Net Investment in Capital Assets	120,456,503	116,560,509	111,957,714	102,696,222	103,109,748	102,205,828	104,568,783	93,558,513	95,654,846	82,575,108
Restricted	22,964,201	20,607,431	25,063,794	22,938,152	17,019,197	12,503,774	370,116	1,308,820	9,435,295	6,788,158
Unrestricted	(16,635,238)	(11,089,051)	(12,222,927)	1,599,083	(4,118,863)	(3,535,427)	5,063,524	4,257,842	(5,246,129)	6,594,607
Total Business-Type Activities Net Position	126,785,466	126,078,889	125,398,581	127,233,457	116,010,082	111,174,175	110,002,423	99,125,175	99,844,012	95,957,873
Primary government										
Net Investment in Capital Assets	339,785,053	321,544,472	330,143,235	307,133,305	314,575,368	318,134,769	329,037,282	342,890,200	365,296,724	338,457,450
Restricted	30,534,223	28,752,451	27,429,357	30,730,474	25,373,773	18,942,610	6,808,448	8,711,177	17,996,865	20,066,564
Unrestricted	(54,181,850)	(47,726,233)	(66,397,541)	(42,919,564)	(54,267,155)	(49,498,898)	(46,014,408)	(41,668,299)	(12,624,937)	91,272,571
Total Primary Government Net Position	\$ 316,137,426	\$ 302,570,690	\$ 291,175,051	\$ 294,944,215	\$ 285,681,986	\$ 287,578,481	\$ 289,831,322	\$ 309,933,078	\$ 370,668,652	\$ 449,796,585

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.
Fiscal year 2015 was restated to reflect a correction to unrestricted net position.

Source: Carroll County Department of the Comptroller.

Table 2

THE COUNTY COMMISSIONERS OF CARROLL COUNTY

Westminster, Maryland

Changes in Net Position

Last Ten Fiscal Years

(Accrual basis of accounting)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Expenses										
Governmental Activities:										
General government	\$ 42,244,881	\$ 41,378,683	\$ 49,409,874	\$ 57,641,753	\$ 74,177,030	\$ 75,568,819	\$ 89,394,541	\$ 79,073,880	\$ 74,296,486	\$ 70,411,246
Public safety	51,691,641	45,677,379	43,979,786	42,220,945	36,029,829	37,356,463	37,244,642	37,798,060	38,658,117	35,583,985
Public works	33,927,901	31,583,099	38,511,223	35,383,930	29,857,345	28,764,355	29,582,890	33,974,607	30,238,005	30,496,143
Health	4,654,075	4,400,381	4,280,644	4,504,233	4,546,895	4,666,495	4,939,762	4,963,980	4,868,271	4,454,550
Human services	14,679,925	14,032,995	6,875,694	1,234,170	1,208,120	1,204,489	1,249,949	1,418,139	1,346,366	1,228,095
Education	201,927,058	196,452,853	191,534,142	192,529,402	192,972,220	186,244,744	185,038,583	209,838,466	219,824,282	188,609,030
Culture and recreation	6,298,819	4,992,787	4,637,178	2,617,282	3,208,030	3,418,694	3,257,483	4,143,870	2,606,230	2,596,212
Libraries	14,808,509	14,452,299	14,145,909	13,909,531	13,150,071	11,540,245	11,277,792	9,971,261	7,740,076	9,269,078
Conservation of natural resources	10,167,939	12,140,369	8,936,174	11,395,342	5,116,229	4,701,163	20,163,969	14,288,096	29,125,383	17,487,058
Economic development	3,851,580	4,234,039	4,822,656	6,723,025	4,572,817	2,239,352	5,370,598	6,018,687	5,988,296	4,715,075
Judicial	8,455,090	8,670,838	7,283,903	6,222,691	-	-	-	-	-	-
Interest on long-term debt	10,996,087	12,894,133	11,851,872	12,506,841	12,347,384	13,401,465	12,522,525	12,553,680	10,282,801	8,963,131
<i>Total Governmental Activities Expenses</i>	<u>403,703,505</u>	<u>390,909,855</u>	<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>
Business-Type Activities:										
Bureau of Utilities	11,588,148	11,600,209	11,046,657	11,328,410	10,801,048	11,090,468	11,890,461	10,489,645	8,169,257	10,056,546
Solid Waste	8,784,687	9,996,571	9,550,820	6,319,530	12,108,283	8,727,891	8,830,209	8,961,015	7,487,843	7,648,918
Airport	861,147	823,047	733,816	800,811	689,380	1,769,112	618,045	829,611	777,692	3,097,618
Septage	594,277	629,136	604,130	536,068	489,064	532,369	475,718	474,195	388,398	395,824
Firearms	128,986	113,399	106,373	100,324	97,706	92,935	79,627	76,281	77,475	74,497
Fiber Network	1,321,618	1,116,618	1,230,506	673,718	733,785	540,436	215,017	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>23,278,863</u>	<u>24,278,980</u>	<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>
<i>Total Primary Government Expenses</i>	<u>\$ 426,982,368</u>	<u>\$ 415,188,835</u>	<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>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General government	11,742,589	11,743,274	17,670,046	14,450,607	14,820,757	7,466,568	8,361,578	7,579,919	7,483,309	10,755,039
Public safety	1,918,271	2,665,141	1,950,898	1,836,510	1,891,508	2,048,892	2,305,294	2,544,149	2,938,203	3,294,542
Public works	1,306,602	3,491,642	216,246	1,781,862	1,559,051	1,588,668	1,560,090	1,530,974	1,520,812	1,672,368
Health	3,284	5,391	6,684	55,405	58,946	124,065	44,320	12,190	15,541	12,492
Human Services	84,722	79,675	86,275	6,600	6,600	6,600	6,600	284,014	367,238	367,238
Education	-	-	-	257,816	480,685	487,464	457,698	393,951	425,150	409,266
Culture and recreation	2,072,530	1,867,103	1,621,589	832,906	928,603	1,008,187	875,200	860,865	772,204	818,931
Conservation of natural resources	128,111	86,209	41,587	-	-	-	-	-	-	-
Economic development	-	-	-	525,158	-	-	-	-	-	-
Operating Grants and Contributions	21,016,535	14,740,101	16,502,681	16,136,623	16,116,178	16,372,579	17,944,093	16,201,809	14,075,463	13,824,732
Capital Grants and Contributions	6,005,593	5,339,545	7,396,017	8,372,841	3,282,495	6,177,426	10,461,443	17,297,018	3,212,403	6,797,218
<i>Total Governmental Activities Program Revenues</i>	<u>44,278,237</u>	<u>40,018,081</u>	<u>45,492,023</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>

Table 2

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Business-Type Activities:										
Charges for Services:										
Bureau of Utilities	\$ 10,578,433	\$ 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
Solid Waste	7,056,454	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
Airport	792,059	727,987	649,572	650,660	675,683	518,581	671,258	2,222,010	1,840,449	2,041,458
Septage	913,330	946,123	710,536	682,663	608,688	603,550	449,263	387,636	536,845	482,599
Firearms	157,720	153,687	148,106	145,699	126,696	111,984	104,713	55,120	59,400	79,649
Fiber Network	212,142	37,558	7,619,387	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	-	-	-	-	-	-	1,064,797	-
Capital Grants and Contributions	1,972,009	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
Total Business-Type Activities Program Revenues	21,682,147	20,706,084	27,768,776	19,225,733	19,422,698	16,892,642	17,242,898	19,480,553	19,535,062	16,909,271
Total Primary Government Program Revenues	65,960,384	60,724,165	73,260,799	63,482,061	58,567,521	52,173,091	59,259,214	66,185,442	50,345,385	54,861,097
Net (Expense)/Revenue										
Governmental Activities	(359,425,268)	(350,891,774)	(340,777,032)	(342,632,817)	(338,041,147)	(333,825,835)	(358,026,418)	(367,337,837)	(394,163,990)	(335,861,777)
Business-Type Activities	(1,596,716)	(3,572,896)	4,496,474	(533,128)	(5,496,568)	(5,860,569)	(4,866,179)	(1,350,194)	2,634,397	(4,364,132)
Total Primary Government Net Expense	(361,021,984)	(354,464,670)	(336,280,558)	(343,165,945)	(343,537,715)	(339,686,404)	(362,892,597)	(368,688,031)	(391,529,593)	(340,225,909)
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes:										
Property taxes	\$ 201,438,220	\$ 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
Income tax	149,896,467	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
Recordation	14,241,331	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
Admission and amusement tax	351,742	353,937	262,098	296,890	379,990	246,184	335,125	386,186	405,295	393,659
Agricultural transfer tax	179,416	59,558	365,510	159,227	24,977	24,199	181,458	439,268	390,420	501,049
Hotel tax	324,144	284,101	309,992	298,498	287,602	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
Investment earnings and miscellaneous, unrestricted	(968,894)	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
Transfer of asset from component unit	9,442,491	-	-	-	-	-	-	-	-	-
Transfers	(2,619,490)	(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)
Total Governmental Activities	372,285,427	354,789,429	340,671,671	330,401,242	327,047,414	307,321,100	311,149,918	327,853,400	297,908,128	297,357,375
Business-Type Activities:										
Investment earnings and miscellaneous, unrestricted	(363,434)	404,594	756,859	383,547	582,930	422,785	751,926	2,279,730	2,174,966	1,496,621
Gain on sale of capital asset	47,237	1,695	9,000	3,677	-	35,395	-	93,425	-	-
Transfers	2,619,490	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
Total Business-Type Activities	2,303,293	731,342	3,213,460	4,699,230	13,563,627	3,219,268	3,543,906	5,688,005	10,672,027	4,389,844
Total Primary Government	374,588,720	355,520,771	343,885,131	335,100,472	340,611,041	310,540,368	314,693,824	333,541,405	308,580,155	301,747,219
Governmental Activities	12,860,159	3,897,655	(105,361)	(12,231,575)	(10,993,733)	(26,504,735)	(46,876,500)	(39,484,437)	(96,255,862)	(38,504,402)
Business-Type Activities	706,577	(2,841,554)	7,709,934	4,166,102	8,067,059	(2,641,301)	(1,322,273)	4,337,811	13,306,424	25,712
Total Primary Government Change in Net Position	\$ 13,566,736	\$ 1,056,101	\$ 7,604,573	\$ (8,065,473)	\$ (2,926,674)	\$ (29,146,036)	\$ (48,198,773)	\$ (35,146,626)	\$ (82,949,438)	\$ (38,478,690)

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.
Fiscal year 2015 was restated to reflect a correction to net position.

Source: Carroll County Department of the Comptroller.

Table 3

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Fund (1)										
Nonspendable	\$ 27,548,663	\$ 26,668,918	\$ 29,004,124	\$ 29,209,160	\$ 29,140,848	\$ 27,853,715	\$ 30,274,746			
Restricted	29,656,499	30,926,309	27,423,603	26,052,436	23,584,205	25,272,233	18,998,982			
Committed	21,402,103	20,820,350	20,398,120	19,825,000	19,765,000	19,777,263	20,165,000			
Assigned	20,383,343	22,580,717	18,458,967	22,035,700	16,264,913	20,946,437	9,782,490			
Unassigned	14,529,685	10,840,140	7,628,502	6,922,173	16,132,542	14,827,375	16,809,377			
<i>Total General Fund</i>	<u>113,520,293</u>	<u>111,836,434</u>	<u>102,913,316</u>	<u>104,044,469</u>	<u>104,887,508</u>	<u>108,677,023</u>	<u>96,030,595</u>			
Capital Projects Fund										
Restricted	5,708,337	7,518,934	292,775	-	-	-	-			
Assigned	17,903,635	24,235,426	29,083,530	36,834,193	40,629,996	37,134,531	33,780,969			
<i>Total Capital Projects Fund</i>	<u>23,611,972</u>	<u>31,754,360</u>	<u>29,376,305</u>	<u>36,834,193</u>	<u>40,629,996</u>	<u>37,134,531</u>	<u>33,780,969</u>			
Non-Major Governmental Funds: (1)										
Special Revenues Fund										
Nonspendable	436,096									
Restricted	1,737,516	626,086	1,472,788	1,543,563	1,159,415	2,227,030	4,361,704			
Committed	1,091,396	672,372	2,203,593	1,606,331	1,275,957	911,792	603,723			
Assigned	1,222,426	1,608,421	821,612	-	-	-	-			
Unassigned	-	-	-	-	-	-	(21,576)			
<i>Total Non-Major Governmental Funds</i>	<u>3,505,434</u>	<u>2,906,879</u>	<u>4,497,993</u>	<u>3,149,894</u>	<u>2,435,372</u>	<u>3,138,822</u>	<u>4,943,851</u>			
<i>Total Governmental Funds, as restated</i>	<u>\$ 140,637,699</u>	<u>\$ 146,497,673</u>	<u>\$ 136,787,614</u>	<u>\$ 144,028,556</u>	<u>\$ 147,952,876</u>	<u>\$ 148,950,376</u>	<u>\$ 134,755,415</u>			
Unassigned General Fund Balance as a Percentage of General Fund Expenditures	3.8%	2.9%	2.5%	2.4%	5.2%	4.8%	5.5%			
General Fund										
Reserved										
Unreserved and designated										
Unreserved, undesignated										
<i>Total General Fund</i>										
								\$ 39,429,507	\$ 34,538,703	\$ 34,265,738
								27,868,281	34,623,762	30,997,138
								7,993,646	8,103,281	14,858,762
								<u>75,291,434</u>	<u>77,265,746</u>	<u>80,121,638</u>
Capital Projects Fund										
Reserved for Encumbrances										
Unreserved and designated										
Unreserved, undesignated										
<i>Total Capital Projects Fund</i>										
								14,173,039	19,967,975	39,912,191
								29,143,318	25,951,067	45,904,401
								43,316,357	45,919,042	85,816,592
Non-Major Governmental Funds:										
Special Revenues Fund										
Unreserved, undesignated										
<i>Total Other Governmental Funds</i>										
								4,940,003	3,338,527	2,340,051
								4,940,003	3,338,527	2,340,051
								<u>123,547,794</u>	<u>126,523,315</u>	<u>\$ 168,278,281</u>

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. FY 2015 was restated to reflect corrections in fund balances.

**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	Amusement Tax	911 Service Fees-Tax	Other Tax	Total
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
2016	199,281,166	148,005,117	14,093,918	387,725	1,092,094	676,830	363,536,850
2017	201,438,220	150,118,290	14,241,331	351,742	1,087,610	743,637	367,980,830
Change 2008-2017	15.5%	27.2%	-4.7%	-8.9%	-12.4%	-57.7%	18.4%

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)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
REVENUES										
Taxes-Local (see Table 4)	\$367,980,830	\$363,536,850	\$348,631,638	\$341,132,489	\$338,373,058	\$342,423,662	\$334,673,422	\$321,708,980	\$314,392,546	\$310,664,999
Taxes-State Shared	-	-	-	952,204	1,635,475	1,236,284	1,447,227	1,219,154	10,800,922	12,244,961
Impact fees	-	-	184,605	206,711	295,755	1,575,933	1,148,592	1,304,575	869,347	1,350,460
Licenses and permits	3,246,094	3,033,852	1,600,930	1,475,869	1,518,884	1,382,219	1,364,820	1,310,176	1,288,525	1,666,970
Intergovernmental revenues	23,652,734	19,316,866	20,290,637	22,898,130	18,978,536	15,316,915	26,455,936	30,841,686	15,042,612	16,773,453
Charges for services	4,441,836	4,167,021	4,445,797	4,576,701	4,732,420	4,810,478	4,981,149	5,008,757	5,239,049	5,788,013
Fines and forfeits	71,866	78,600	99,840	92,532	95,487	92,355	101,128	86,168	90,840	100,509
Interest and gain on investments	(553,815)	4,597,299	2,477,109	2,225,527	(829,835)	6,800,763	1,244,055	2,989,913	5,463,426	10,537,502
Miscellaneous revenues	8,871,778	9,383,285	9,808,553	10,054,257	5,840,925	3,758,082	3,249,099	4,396,040	3,349,723	4,101,008
Total revenues	407,711,323	404,113,773	387,539,109	383,614,420	370,640,705	377,396,691	374,665,428	368,865,449	356,536,990	363,227,875
EXPENDITURES										
Current:										
General government	36,360,819	37,065,282	44,974,142	60,974,579	63,738,334	69,611,957	69,373,934	72,086,446	69,035,233	65,771,932
Public safety	47,902,706	44,211,285	42,721,116	41,484,155	35,585,271	35,914,325	35,396,452	34,748,084	35,256,843	34,222,625
Public works	19,112,586	17,986,907	17,139,292	13,275,887	9,565,709	8,831,776	10,649,104	12,586,032	11,325,405	10,861,774
Health	4,645,058	4,400,381	4,269,673	4,301,982	4,307,983	4,494,155	4,707,292	4,712,680	4,731,958	4,368,725
Human services	14,707,376	14,017,504	6,855,878	1,232,576	1,199,706	1,185,304	1,226,927	1,391,110	1,319,630	1,200,206
Education	198,300,740	191,621,893	186,866,867	185,008,583	180,570,971	173,557,501	174,935,761	177,855,179	172,156,658	155,480,987
Library	14,249,443	14,084,487	13,687,211	13,417,275	11,000,246	8,497,632	8,645,019	8,413,733	8,170,171	7,717,198
Culture and recreation	4,537,030	4,236,257	4,182,624	1,759,651	2,721,536	2,569,590	2,639,789	1,877,029	1,665,731	1,648,268
Conservation of natural resources	2,283,698	2,084,571	2,000,988	966,448	856,440	839,957	822,510	792,207	800,054	821,409
Economic development	3,628,423	4,004,475	4,586,843	6,484,527	4,324,885	1,970,523	5,089,136	5,640,224	5,690,821	4,351,843
Judicial	8,593,930	8,710,327	7,310,970	-	-	-	-	-	-	-
Capital outlay	30,421,723	36,972,429	41,331,365	48,515,249	33,646,285	30,304,655	44,842,000	77,047,071	127,778,575	86,014,727
Debt service:										
Principal	29,138,572	28,171,532	28,145,359	26,984,558	25,641,361	27,087,742	23,431,934	22,889,828	24,029,542	23,487,007
Interest	13,207,594	13,339,242	13,339,130	13,656,778	13,646,029	14,154,056	13,914,992	12,802,086	10,470,693	9,543,326
Total expenditures	427,089,698	420,906,572	417,411,458	418,061,758	386,804,756	379,019,173	395,674,850	432,841,709	472,431,314	405,490,027
Excess (deficiency) of revenues over (under) expenditures	(19,378,375)	(16,792,799)	(29,872,349)	(34,447,338)	(16,164,051)	(1,622,482)	(21,009,422)	(63,976,260)	(115,894,324)	(42,262,152)
OTHER FINANCING SOURCES (USES)										
Transfers in	16,676,294	20,549,077	22,733,370	24,670,471	26,836,782	21,745,757	13,778,283	12,035,023	16,037,191	26,594,904
Transfers out	(19,491,898)	(25,232,077)	(23,058,423)	(25,978,861)	(35,484,572)	(26,057,763)	(16,018,252)	(14,780,223)	(18,829,171)	(29,909,754)
Refunding bonds issued	6,138,284	6,015,081	52,576,682	4,524,000	16,220,345	9,873,957	14,690,327	(7,936,995)	-	-
Redemption of bonds	(6,524,948)	(6,727,641)	(59,780,169)	(4,478,621)	(19,357,902)	(11,299,208)	(14,593,220)	-	-	(6,786,798)
Bonds issued	14,000,000	28,000,000	15,000,000	26,000,000	21,460,000	18,750,000	21,192,091	64,508,850	72,088,000	27,100,000
Bonds premium	1,302,370	3,145,496	8,549,374	2,480,740	5,152,394	2,756,696	2,894	2,371,214	1,874,448	672,349
Issuance of debt-long-term notes	1,303,000	473,924	4,536,852	3,475,344	445,320	-	13,115,500	4,662,430	2,956,796	2,495,343
Total other financing sources	13,403,102	26,223,860	20,557,686	30,693,073	15,272,367	15,769,439	32,167,623	60,860,299	74,127,264	20,166,044
Net change in fund balances	\$ (5,975,273)	\$ 9,431,061	\$ (9,314,663)	\$ (3,754,265)	\$ (891,684)	\$ 14,146,957	\$ 11,158,201	\$ (3,115,961)	\$ (41,767,060)	\$ (22,096,108)
Debt Service as a percentage of Noncapital Expenditures	10.3%	10.2%	10.4%	10.2%	10.3%	9.9%	8.7%	8.6%	7.5%	8.3%

Note: Implementation of GASB 43 & 45 was fiscal year 2008.
 Source: Carroll County Department of the Comptroller.

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					Grand Total	
	Assessed Value	Estimated Market Value	Direct Tax Rate	Assessed Value			Estimated Market Value	Direct Tax Rate	Estimated Market Value	Total Direct Tax Rate
				Unincorporated	Incorporated	Public Utilities				
2008	\$ 17,292,769,748	\$ 17,292,769,748	1.048%	\$ 11,266,340	\$ 267,238,630	\$ 277,840,350	\$ 556,345,320	2.620%	\$ 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	2.620	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	2.620	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	2.620	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	2.570	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	2.545	18,808,823,173	1.061
2014	18,023,463,105	18,023,463,105	1.018	10,646,050	248,768,830	266,503,440	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	268,730,010	273,646,180	553,005,416	2.515	18,495,548,665	1.063
2016	18,171,558,916	18,171,558,916	1.018	13,124,970	268,899,780	279,437,200	561,461,950	2.515	18,733,020,866	1.063
2017	18,502,136,221	18,502,136,221	1.018	15,349,500	292,491,830	288,632,150	596,473,480	2.515	19,098,609,701	1.065

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		
2008	\$ 1.048	\$ 0.112	\$ 0.32	\$ 0.33	\$ 0.184	\$ 0.44	\$ 0.20	\$ 0.2000	\$ 0.30	\$ 0.1740		
2009	1.048	0.112	0.32	0.33	0.184	0.44	0.20	0.2000	0.30	0.1650		
2010	1.048	0.112	0.32	0.33	0.184	0.44	0.20	0.2000	0.30	0.1650		
2011	1.048	0.112	0.32	0.33	0.204	0.58	0.20	0.2000	0.30	0.1695		
2012	1.028	0.112	0.32	0.33	0.216	0.58	0.20	0.2000	0.30	0.1695		
2013	1.018	0.112	0.37	0.35	0.216	0.57	0.20	0.2000	0.30	0.1695		
2014	1.018	0.112	0.37	0.35	0.216	0.56	0.20	0.2000	0.30	0.1695		
2015	1.018	0.112	0.37	0.35	0.216	0.56	0.20	0.2115	0.30	0.1695		
2016	1.018	0.112	0.37	0.35	0.216	0.56	0.22	0.2615	0.30	0.1695		
2017	1.018	0.112	0.37	0.35	0.216	0.56	0.22	0.2615	0.35	0.1695		

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.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Principal Taxpayers
Current Fiscal Year and Nine Years Ago

Table 8

2017

Taxpayer	Type of Business	Assessed Valuation	Tax Amount Paid	% of Total Assessed Value
Baltimore Gas & Electric	Utilities	\$ 195,821,590	\$ 4,921,173	1.03%
Colonial Pipeline	Pipeline trans.-refined petroleum	28,022,050	704,755	0.15%
Verizon-Maryland	Communications	25,864,640	650,496	0.14%
Comcast of California	Communications	22,066,620	554,975	0.12%
Penguin Random House Inc.	Warehouse Distribution	38,326,843	538,385	0.20%
Potomac Edison Company	Utilities	17,883,460	449,769	0.09%
Carroll Lutheran Village	Retirement Village	41,770,233	425,221	0.22%
Lehigh Portland Cement	Manufacturer	31,647,272	424,418	0.17%
Wal-Mart	Retail	23,744,077	362,323	0.12%
Stag Hampstead	Warehouse Distribution	33,835,600	344,446	0.18%
		<u>\$ 458,982,385</u>	<u>\$ 9,375,961</u>	<u>2.42%</u>
	Total Assessed Valuation	<u>\$ 19,098,609,701</u>		

2008

Taxpayer	Type of Business	Assessed Valuation	Tax Amount Paid	% of Total Assessed Value
Baltimore Gas & Electric	Utilities	\$ 160,579,530	\$ 4,207,184	0.90%
Verizon-Maryland	Communications	60,919,930	1,596,102	0.34%
Carroll Lutheran Village	Retirement Village	53,923,640	859,416	0.30%
Colonial Pipeline Co.	Pipeline trans.-refined petroleum	19,217,460	503,497	0.11%
Potomac Edison	Electric Utility	17,305,350	453,400	0.10%
Cranberry Mall Properties LLC	Mall	42,601,812	447,382	0.24%
AT&T	Utilities	15,986,970	418,859	0.09%
Fairhaven Inc.	Assisted Living	35,926,900	376,514	0.20%
Random House	Warehouse Distribution	33,289,432	349,001	0.19%
Hampstead 2004 LLC	Power Tools	33,144,300	347,352	0.19%
		<u>\$ 472,895,324</u>	<u>\$ 9,558,707</u>	<u>2.66%</u>
	Total Assessed Valuation	<u>\$ 17,902,568,898</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		
2008	\$ 195,748,704	\$ 194,780,453	99.51%	\$ 968,251	\$ 195,748,704	100.00%	\$ -	0.00%
2009	222,097,553	221,514,565	99.74%	581,691	222,096,256	99.99%	1,297	0.01%
2010	239,658,139	238,543,223	99.53%	1,111,274	239,654,497	99.99%	3,642	0.01%
2011	227,186,753	226,056,851	99.50%	1,119,989	227,176,840	99.99%	9,913	0.01%
2012	210,196,472	209,114,927	99.49%	1,036,082	210,151,009	99.98%	45,463	0.02%
2013	198,647,854	197,845,421	99.60%	775,481	198,620,902	99.99%	26,952	0.01%
2014	195,960,124	195,202,000	99.61%	715,809	195,917,809	99.98%	42,315	0.02%
2015	195,674,029	194,784,554	99.55%	780,795	195,565,349	99.94%	108,680	0.06%
2016	198,052,870	197,837,002	99.89%	34,665	197,871,667	99.91%	181,203	0.09%
2017	202,417,960	201,772,465	99.68%	-	201,772,465	99.68%	645,495	0.32%

The total Tax Levy is adjusted each year based on prior year abatements.

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*
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
2016	9.03	6.26	6.41	6.54	12.75	8.65	9.14	9.62
2017	9.14	6.74	6.87	7.02	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 2017 was 12,000 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		Other Notes	Purchase Agreements	General		Assessment Debt with Government Commitment	Special				
	Obligation Bonds(1)	Obligation Debt			Obligation Bonds (1)	Commitment						
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%	2,130		
2011	307,155,888	27,129,920	200,000	2,097,835	26,190,843	1,202,259	363,976,745	2.03%	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%	2,096		
2013	304,173,204	27,575,240	-	1,734,212	21,687,221	244,664	355,414,541	2.30%	1.89%	2,097		
2014	304,903,421	31,050,584	-	1,540,690	19,575,054	216,757	357,286,506	2.50%	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		
2016	299,706,818	31,524,508	-	5,666,101	15,284,816	158,748	352,340,991	N/A	1.88%	2,040		
2017	284,714,303	32,827,508	-	5,334,709	13,251,330	128,607	336,256,457	N/A	1.76%	1,937		

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)
2008	\$ 249,154,728	1.40%	3.59%	\$ 1,430
2009	309,342,985	1.51%	4.31%	1,769
2010	350,634,660	1.59%	4.88%	1,997
2011	360,476,651	1.72%	4.87%	2,146
2012	351,102,893	1.77%	4.61%	2,082
2013	353,435,665	1.88%	4.32%	2,078
2014	355,529,059	1.92%	3.98%	2,083
2015	346,413,192	1.87%	N/A	2,017
2016	346,516,142	1.85%	N/A	2,007
2017	330,333,769	1.73%	N/A	1,903

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.

**THE COUNTY COMMISSIONERS OF CARROLL
COUNTY
Westminster, Maryland
Computation of Legal Debt Margin
June 30, 2017**

Table 13

Net assessed value- Real Property	\$ 18,502,136,221	
Debt limit - 6% of net total assessed value (1)		\$ 1,110,128,173
Assessed Value-Personal Property	596,473,480	
Debt limit- 15% of net assessed value (1)		89,471,022
Debt Limit- (6%/15%) of net assessed value		1,199,599,196
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 308,919,776	
Less- Agricultural Preservation Program Self Supporting Debt	32,827,508	
Less- Fire Company Loans- Self Supporting Debt	6,227,978	
Less - Bureau of Utilities bonds	11,279,585	
Less - Septage bonds	62,391	
Total amount of debt applicable to debt limit		258,522,314
Legal debt margin		\$ 941,076,882

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
2008-2017

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
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%
2016	18,733,020,866	6%/15%	1,174,512,828	272,857,221	901,655,607	23.23%
2017	19,098,609,701	6%/15%	1,199,599,196	258,522,314	941,076,882	21.55%

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Computation of Direct And Overlapping Debt
June 30, 2017

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	\$ 567,495,275	3.07%	9,889,140	\$ 3,617,099	\$ 13,506,239
Manchester	465,819,659	2.52%	8,117,346	1,714,239	9,831,585
Mt. Airy	856,955,223	4.63%	14,933,252	5,966,430	20,899,682
New Windsor	129,465,684	0.70%	2,256,061	-	2,256,061
Sykesville	401,776,611	2.17%	7,001,336	527,405	7,528,741
Taneytown	573,291,027	3.10%	9,990,136	15,203,038	25,193,174
Union Bridge	68,136,259	0.37%	1,187,338	1,279,837	2,467,175
Westminster	1,638,373,272	8.86%	28,550,197	17,814,841	46,365,038
Unincorporated areas	13,800,823,211	74.59%	240,492,340	-	240,492,340
County-wide Totals	\$ 18,502,136,221	100.00%	\$ 322,417,146	\$ 46,122,889	\$ 368,540,035

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)
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	49,477	26,506	6.20%
2014	170,643	8,928,631	53,200	26,153	5.40%
2015	171,702	N/A	N/A	25,706	4.80%
2016	172,703	N/A	N/A	25,551	4.30%
2017	173,594	N/A	N/A	25,256	3.50%

Source: (1) Carroll County Department of Comprehensive Planning, June 2017. 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 2015.

(3) Carroll County Board of Education Approved Operating Budget Fiscal Year 2016-2017.

(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 2017 and Nine Years Ago

Table 16

2017

Firm	Product/Service	Total Employment *	Percentage of Total County Employment
Board of Education of Carroll County **	Elementary and secondary school systems	3,363	5.82%
Carroll Hospital Center	General hospital	1,995	3.45%
Springfield Hospital Center	Mental health services	833	1.44%
Penguin Random House, Inc.	Book warehousing and distribution	755	1.31%
Integrace - Fairhaven	Retirement/Assisted Living	753	1.30%
McDaniel College	Higher education	800	1.38%
Carroll County Government***	Local government	631	1.09%
Carroll Community College	Higher education	660	1.14%
EVAPCO	Cooling Equipment Manufacturer	440	0.76%
Carroll Lutheran Village	Retirement/Assisted Living	425	0.74%
	Total	10,655	18.43%
	Annual Average Employment in Carroll County****	57,783	

2008

Firm	Product/Service	Total Employment	Percentage of Total County Employment
Board of Education of Carroll County **	Elementary and secondary school systems	3,689	6.53%
Carroll Hospital Center	General hospital	1,824	3.23%
Random House	Book warehousing and distribution	900	1.59%
Springfield Hospital Center	Mental health services	833	1.47%
Carroll County Government ***	Local government central office	668	1.18%
McDaniel College	Higher education	623	1.10%
Fairhaven (Episcopal Ministries)	Life care retirement community	603	1.07%
Jos. A. Bank Clothiers	Corporate HQ/ Distribution	527	0.93%
Carroll Community College	Higher education	509	0.90%
General Dynamics Robotic Systems	Technology Manufacturing	475	0.84%
	Total	10,651	18.84%
	Annual Average Employment in Carroll County	56,526	

- Notes: * As of 2016 Brief Economic Facts – commerce.maryland.com excludes state and local governments
 ** Does not include hourly employees such as substitutes, aides, etc.
 *** Central offices only. From Table 17 - Excludes Sheriff's Department, States Attorney, etc.
 **** As of June 2016.

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**

Table 17

<u>Function/program</u>	<u>2017</u>	<u>2016</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>
General Government										
County Commissioners										
Legislative	7	6	5	5	6	5	9	9	8	9
Public Information	-	-	-	-	-	-	-	2	2	2
* Farm Museum	-	-	-	-	-	-	-	7	9	10
* Building Construction	3	2	2	2	2	2	2	-	-	-
* Facilities	53	48	50	51	47	47	48	-	-	-
* Fleet	24	24	23	23	22	23	24	-	-	-
* Permits	23	23	22	22	22	22	22	-	-	-
* Airport Management	-	-	-	-	-	-	-	2	2	3
Judicial Services	76	74	70	68	68	68	69	73	75	73
County Attorney	10	9	10	11	12	10	10	10	10	10
Comptroller	32	34	34	33	34	34	34	35	36	37
Administrative Services										
Administrative Services- Admin	-	-	-	-	-	-	1	-	-	-
Human Resources and Personnel Svcs	14	12	11	12	13	12	13	13	16	17
Management Analysis	-	-	-	-	-	-	1	1	2	2
TV Production	2	2	2	2	2	2	2	2	1	1
Production & Distribution Svcs	3	3	3	3	3	3	3	3	3	3
Technology Services	31	30	29	27	27	25	25	25	25	27
Management and Budget	15	15	15	14	15	15	14	16	18	16
Land Use, Planning and Development	51	51	48	47	45	46	43	43	43	45
* General Services	-	-	-	-	-	-	-	103	118	127
Human Services	52	48	51	55	50	48	48	45	54	56
Public Safety										
Sheriff Services	241	245	249	253	242	230	211	204	209	197
Emergency Services	41	41	36	36	34	37	30	31	32	36
Public Works										
* Supervision & Administration	7	8	7	5	4	3	2	2	4	4
* Airport	2	1	1	1	1	1	1	-	-	-
Roads	101	104	100	101	101	100	99	97	105	112
* Engineering	19	19	18	18	19	18	19	20	22	23
Bureau of Utilities-Operations	33	31	32	31	32	33	33	32	33	34
Solid Waste-Operations	18	15	18	17	20	20	20	19	20	20
Transportation CTS	1	-	-	-	-	-	-	-	-	-
*Social Services	-	12	12	17	16	17	17	16	16	15
Education	1	1	1	1	1	1	1	1	1	1
*Culture and Recreation	24	26	26	25	32	31	31	22	27	27
Conservation of Natural Resources										
Soil Conservation Service	5	4	5	6	6	6	6	5	5	6
Economic Development										
Economic Development	6	6	8	7	6	6	6	6	7	7
BERC	11	9	9	9	9	9	9	10	8	8
* Tourism	8	8	8	8	1	1	1	1	2	2
Total Full Time Employee Totals	<u>914</u>	<u>911</u>	<u>905</u>	<u>910</u>	<u>892</u>	<u>875</u>	<u>854</u>	<u>855</u>	<u>913</u>	<u>930</u>
Part Time Employees	<u>7</u>	<u>7</u>	<u>5</u>	<u>5</u>	<u>6</u>	<u>5</u>	<u>5</u>	<u>8</u>	<u>12</u>	<u>14</u>
Total Employees	<u><u>921</u></u>	<u><u>918</u></u>	<u><u>910</u></u>	<u><u>915</u></u>	<u><u>898</u></u>	<u><u>880</u></u>	<u><u>859</u></u>	<u><u>863</u></u>	<u><u>925</u></u>	<u><u>944</u></u>

* Denotes departments affected by reorganizations.

Source: Department of the Comptroller

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Information										
Population	173,594	172,703	171,702	170,643	169,519	168,570	167,929	167,134	174,909	174,249
Registered Voters	127,215	124,340	120,076	119,595	116,523	112,931	112,688	110,336	109,428	106,828
General Government										
Building Permits Issued for Residential	324	278	287	329	340	246	187	201	159	255
Estimated Value (\$ in thousands) Residential	\$ 59,769	\$ 49,644	\$ 53,298	\$ 54,620	\$ 56,305	\$ 40,741	\$ 31,803	\$ 32,699	\$ 26,308	\$ 44,316
Building Permits Issued for other purposes	2,271	2,452	2,082	1,681	1,775	1,826	1,828	1,745	1,908	2,534
Estimated Value (\$ in thousands) Other	\$ 67,487	\$ 81,606	\$ 90,926	\$ 70,835	\$ 80,519	\$ 71,994	\$ 66,314	\$ 52,397	\$ 108,861	\$ 177,729
Fire and Emergency Service										
Paid Firemen	354	120	120	120	120	120	120	115	115	112
Active Volunteers (estimated)	725	725	725	725	700	714	714	704	663	675
Dispatched Incidents	N/A	N/A	N/A	18,786	18,731	18,488	18,216	18,081	17,848	17,584
911 Calls Received	N/A	N/A	N/A	71,437	62,319	60,037	60,752	59,565	61,140	59,186
Police Protection										
Resident Troopers	-	-	-	-	15	30	46	46	46	46
Sheriff's Department	142	116	106	106	101	87	64	64	64	66
Citations/Warnings	20,302	23,460	25,195	23,410	19,579	16,940	16,551	15,845	17,805	14,802
911 Calls for Service	N/A	N/A	N/A	19,880	19,242	14,670	18,293	18,293	17,721	12,779
Detention Center										
Detention Center Officers	92	97	91	91	91	92	92	92	95	93
Total Prisoner Days	86,246	82,527	95,793	88,565	82,994	84,739	93,252	92,144	100,430	98,155
Water										
Daily Average Usage (mgd)	2.14	2.03	2.02	2.05	2.18	2.28	2.07	2.05	2.08	2.18
Plants Daily Capacity (mgd)	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Number of Customer Accounts	8,616	8,582	8,521	8,474	8,428	8,382	8,323	8,268	8,256	8,247
Wastewater										
Daily Average Usage (mgd)	2.57	2.65	2.89	2.64	2.63	2.86	2.83	2.71	2.59	2.95
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	9,204	9,166	9,107	9,040	8,995	8,953	8,891	8,844	8,816	8,793
Solid Waste										
Tons In	102,698	99,402	95,480	95,758	96,908	101,616	105,683	85,942	81,447	100,195
Tons Recycled	23,002	23,125	20,502	21,182	21,181	30,587	30,154	20,155	20,322	20,652
Tons into Landfill	21,480	5,097	13,100	17,271	12,840	12,809	13,588	11,576	12,370	14,051
Tons Transferred	81,217	94,304	82,380	78,487	84,068	87,153	91,306	74,364	69,078	86,144
Education										
Number of Teachers	2,017	2,199	2,128	2,152	2,154	2,163	2,198	2,209	2,251	2,209
Number of Students	25,256	25,551	25,706	26,153	26,506	26,937	27,201	27,524	27,745	28,261
Community College										
Full Time Equivalent Students (FTE's)	2,542	2,664	2,803	2,920	3,167	3,173	3,347	3,138	2,920	2,867
Faculty-Full Time	79	79	85	82	84	79	77	73	75	63
Faculty-Part Time	203	215	196	199	212	296	580	527	545	143
Airport										
Fuel Sales (gals)	297,820	276,020	252,457	329,762	270,784	279,664	304,837	255,099	280,319	471,700
Tie Downs Occupied	12	12	12	12	15	15	25	25	25	25
Corporate Hangars Occupied	7	7	7	7	7	7	7	6	6	6
T Hangars Occupied	82	82	82	82	82	82	82	82	82	82
Libraries										
Number of volumes (estimated)	640,583	603,439	600,018	555,600	557,220	548,749	570,742	552,892	551,376	517,239
Circulation	3,721,515	3,790,887	3,970,949	3,987,246	4,200,368	4,402,122	4,295,264	4,214,073	3,885,584	3,606,169
Senior Centers										
Outside Groups using facilities	3,082	2,731	2,381	2,280	1,998	2,007	3,213	2,516	2,922	3,156
Volunteer Hours performed at Centers	53,882	54,499	51,448	54,857	57,402	49,518	44,689	41,493	39,311	39,352
Meals Served	37,131	39,360	37,124	34,357	33,606	30,446	33,297	29,171	26,020	25,188
Seniors Attending Activities	311,517	310,949	295,793	273,041	274,588	271,716	241,749	243,226	159,518	129,635

N/A: Information is not available for the years indicated.
 Source: Carroll County Government.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Table 19
Capital Asset Statistics by Function/Program

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
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	999	993	915	905	903	899	896	896	893	891
Miles of Roads Unpaved	66	69	70	80	80	80	83	83	84	86
Number of Bridges	153	153	151	151	151	145	147	147	147	147
Acres in Agricultural Land Preservation	70,311	68,929	66,642	65,761	62,366	62,078	60,002	57,627	54,858	50,711
Fire and Emergency Service Stations		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)	145	144	141	140	139	139	139	139	135	135
Treatment Plants	5	5	4	4	4	4	4	4	4	4
Water Tanks	7	7	6	6	6	6	6	6	6	6
Wastewater										
Sewer Mains (miles)	131	130	128	127	125	125	125	125	125	122
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pumping Stations	22	22	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)	31	32	32	32	32	32	31	29	28	27
Acreage	4,726	4,773	4,773	4,773	4,773	4,773	4,629	4,652	4,478	4,478
Education										
Elementary	22	23	23	23	23	23	23	23	23	23
Middle	8	9	9	9	9	9	9	9	9	9
High	7	8	8	8	8	8	8	8	8	7
Vocational technical	1	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)	2,100	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	41	52	52	52	52	52	52	52	52	52
Apron Area (acres)	146.0	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	6	6	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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Revenue										
Usage charges	\$ 10,578,433	\$ 10,359,334	\$ 10,233,000	\$ 9,272,482	\$ 8,676,619	\$ 8,312,844	\$ 8,446,852	\$ 7,620,404	\$ 7,328,198	\$ 7,305,990
Service charges	-	-	-	-	-	798	11,838	4,680	421	54,991
Penalties and interest	159,650	452,880	222,120	480,963	577,270	179,147	382,493	209,239	442,379	1,815,891
Operating transfer - County	204,490	189,350	199,420	193,390	202,790	199,511	(305,031)	200,200	206,980	629,850
Capital contributions (1)	300,231	887,006	482,614	775,916	1,008,491	335,174	523,776	426,563	75,395	855,655
Maintenance fee	1,480,053	1,467,824	1,462,477	1,455,846	1,454,435	1,443,774	1,438,797	1,432,610	1,428,013	1,427,782
Other	11,558	-	793	262,830	265,575	176,530	172,040	217,957	190,940	307,022
Total revenue	12,734,415	13,356,394	12,600,424	12,441,427	12,185,180	10,647,778	10,670,765	10,111,653	9,672,326	12,397,181
Expenses										
Salaries	2,628,389	2,551,327	2,443,101	2,510,322	2,298,153	2,358,994	2,341,948	2,394,033	2,499,181	2,241,162
Operating expenses	6,663,394	6,308,098	5,692,128	5,795,999	5,434,123	5,605,458	6,280,389	5,129,427	3,157,883	5,652,991
Depreciation	2,296,365	2,185,471	2,204,733	2,285,154	2,279,024	2,266,863	2,275,618	1,914,768	1,579,651	1,534,088
Interest	483,441	499,729	706,695	736,935	789,748	859,153	992,506	1,051,417	932,542	628,305
Other	-	55,584	-	-	-	-	-	-	-	-
Total expense	12,071,589	11,600,209	11,046,657	11,328,410	10,801,048	11,090,468	11,890,461	10,489,645	8,169,257	10,056,546
Excess (deficiency) of revenue over (under) expense:	\$ 662,826	\$ 1,756,185	\$ 1,553,767	\$ 1,113,017	\$ 1,384,132	\$ (442,690)	\$ (1,219,696)	\$ (377,992)	\$ 1,503,069	\$ 2,340,635

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.

Table 21

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Solid Waste Fund - Revenue and Expenses
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Revenue										
Charge for services	\$ 6,846,672	\$ 6,201,012	\$ 6,023,220	\$ 5,862,657	\$ 6,165,482	\$ 6,647,622	\$ 6,713,042	\$ 5,435,007	\$ 6,133,596	\$ 6,269,365
Penalties and interest	41,895	214,039	2,573	21,644	19,936	15,624	14,773	211,945	302,752	447,743
Proceeds from sales of recyclables	204,922	123,621	317,760	546,110	628,089	596,322	591,880	461,818	391,872	340,424
Capital contributions-equip. transferred from County	2,303	47,133	-	-	-	-	-	15,888	-	-
Gain on sale of fixed assets	22,500	12,431	-	-	78,616	3,677	-	35,395	-	-
Other	4,860	2,700	476,079	265,732	256,367	186,955	186,399	10,519	8,775	17,107
Operating transfer - County	2,415,000	2,415,000	125,632	1,115,000	6,445,000	2,545,000	2,545,000	2,545,000	2,545,000	2,645,000
Total revenue	9,538,152	9,015,936	6,945,264	7,811,143	13,593,490	9,995,200	10,051,094	8,715,572	9,381,995	9,719,639
Expense										
Salaries	1,484,759	1,523,060	1,435,456	1,436,414	1,524,733	1,522,883	1,604,911	1,633,798	1,633,309	1,387,457
Operating expenses	6,694,399	7,866,631	7,444,156	4,218,417	9,874,810	6,459,000	6,453,160	6,652,203	5,363,689	5,817,255
Depreciation	605,529	551,842	577,666	564,037	585,096	621,723	615,658	472,313	266,818	203,133
Interest	46,408	55,038	93,541	100,662	123,644	124,285	156,480	202,701	224,027	241,073
Total expense	8,831,095	9,996,571	9,550,819	6,319,530	12,108,283	8,727,891	8,830,209	8,961,015	7,487,843	7,648,918
Excess (deficiency) of revenue over expense	\$ 707,057	\$ (980,635)	\$ (2,605,555)	\$ 1,491,613	\$ 1,485,207	\$ 1,267,309	\$ 1,220,885	\$ (245,443)	\$ 1,894,152	\$ 2,070,721
Tipping Fee per ton	\$ 64.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 60.00	\$ 58.00	\$ 76.00	\$ 61.00

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland
Airport Fund - Revenue and Expenses
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Revenue										
Rent	\$ 717,604	\$ 694,754	\$ 667,119	\$ 638,096	\$ 586,247	\$ 588,932	\$ 611,167	\$ 462,981	\$ 470,011	\$ 495,278
Fuel sales	74,455	69,005	60,589	75,846	63,270	61,685	64,016	53,570	197,646	1,715,510
Capital contributions (1)	189,422	179,130	25,000	186,719	434,316	233,646	111,220	48,969	460,454	91,598
Capital contributions-County	-	30,000	-	-	-	-	-	-	-	-
Land sale	-	5,632	902	-	-	-	-	-	-	-
Operating transfer-County	-	-	-	-	2,000,000	-	-	-	40,000	40,000
Other	13,179	318	592	9,009	55	43	691	2,030	3,601	11,222
Total revenue	994,660	978,839	754,202	909,670	3,083,888	884,306	787,094	567,550	1,171,712	2,353,608
Expenses										
Salaries	248,404	235,452	198,133	200,002	199,851	188,612	212,539	247,203	256,173	236,788
Operating expenses	162,834	158,637	175,804	153,102	216,549	1,312,582	124,103	308,329	267,209	2,359,958
Operating expenses-capital (2)	273,626	204,719	120,000	194,565	5,438	-	15,892	-	-	255,400
Interest	39,899	48,478	65,301	70,822	78,281	84,437	93,960	104,350	113,327	122,044
Depreciation	176,283	175,761	174,578	182,320	188,935	183,140	171,551	169,729	140,983	123,428
Total expense	901,046	823,047	733,816	800,811	689,054	1,768,771	618,045	829,611	777,692	3,097,618
Excess (deficiency) of revenue over expense:	\$ 93,614	\$ 155,792	\$ 20,386	\$ 108,859	\$ 2,394,834	\$ (884,465)	\$ 169,049	\$ (262,061)	\$ 394,020	\$ (744,010)

(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, 2017

Amount of Monthly Benefit	# of Retired Members	Type of Retirement				Option Selected						
		1	2	3	4	Unmod	A	B	C	D	E	
Deferred	183											
\$ 1 - \$250	74	67		7	0	29	8	13	19	3	2	
251 - 500	99	86	7	6	0	23	13	15	31	3	14	
501 - 750	53	46	7		0	16	9	13	10	1	4	
751 - 1000	22	17	5		0	8	2	2	3	2	5	
Over 1,000	21	19	2		0	3	6	1	7	3	0	

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

Table 24

Retirement Effective Date	Years of Credited Service					
	0 - 5	5 - 10	10 - 15	15 - 20	20 - 25	25 - 30
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
Period 7/1/15 to 6/30/16						
Average Monthly Benefit	\$ 2,777	\$ 9,201	\$ 17,255	\$ 32,057	\$ 30,023	\$ 17,714
Average Final Monthly Salary	\$ 2,850	\$ 2,995	\$ 3,163	\$ 3,984	\$ 3,832	\$ 3,982
Number of Retired Members	20	43	51	58	49	20
Period 7/1/16 to 6/30/17						
Average Monthly Benefit	\$ 1,927	\$ 10,470	\$ 17,208	\$ 30,471	\$ 31,311	\$ 31,923
Average Final Monthly Salary	\$ 2,694	\$ 3,074	\$ 3,152	\$ 3,856	\$ 3,855	\$ 4,353
Number of Retired Members	21	47	55	59	51	35

Source: Department of Human Resources.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY

Table 25

Westminster, Maryland

Retired Members of the Carroll County Certified Law Officers Pension Plan

by Type of Benefit

As of June 30, 2017

Amount of Monthly Benefit	# of Retired Members	Type of Retirement				Life Ann. Unmod	Cash Ref A	10 Yr. Cert. B	Option Selected					
		1	2	3	4				J&C 100% C	J&C 75% D	J&C 50% E			
Deferred	0													
\$ 1 - \$250	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251 - 500	1	1	0	0	0	0	0	0	0	1	0	0	0	0
501 - 750	1	1	0	0	0	0	0	0	0	1	0	0	0	0
751 - 1000	1	1	0	0	0	0	1	0	0	0	0	0	0	0
Over 1,000	10	10	0	0	0	1	1	2	2	2	2	2	2	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 10 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 7/1/11 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
Period 7/1/15 to 6/30/16						
Average Monthly Benefit	\$ -	\$ -	\$ 1,411	\$ 390	\$ 2,532	\$ 7,869
Average Final Monthly Salary	\$ -	\$ -	\$ 5,010	\$ 4,338	\$ 4,502	\$ 4,678
Number of Retired Members	-	-	2	1	2	4
Period 7/1/16 to 6/30/17						
Average Monthly Benefit	\$ -	\$ -	\$ 1,446	\$ 1,702	\$ 3,930	\$ 13,430
Average Final Monthly Salary	\$ -	\$ -	\$ 5,010	\$ 5,249	\$ 4,722	\$ 4,986
Number of Retired Members	-	-	2	2	3	6

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

Source: Department of Human Resources.