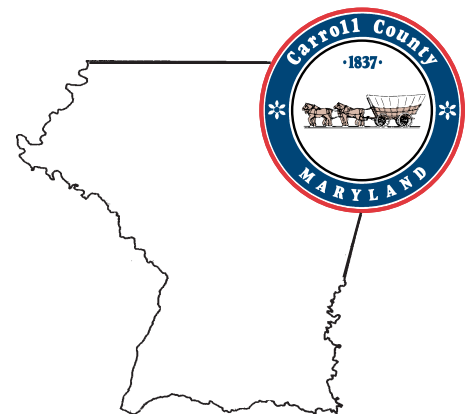


Statistical Section



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. 138-145

Revenue Capacity

These tables contain information to help the reader assess the County’s most significant local revenue sources and property tax..... 146-150

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. 151-154

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. 155-156

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. 157-164

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; tables presenting government-wide information include information beginning in that year.

Table 1

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

**Net Assets by Component
Last Seven Fiscal Years
(accrual basis of accounting)**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Governmental Activities							
Invested in Capital Assets, Net of Related Debt	\$ 255,882,342	\$ 270,193,492	\$ 279,457,684	\$ 293,878,857	\$ 99,396,330	\$ 92,960,320	\$ 84,536,191
Restricted	23,889,197	21,321,426	21,667,901	14,091,970	14,534,627	16,942,101	7,292,478
Unrestricted	74,067,173	70,332,171	57,753,704	23,949,365	(1,601,245)	(2,476,673)	5,308,274
<i>Total Governmental Activities Net Assets</i>	<u>353,838,712</u>	<u>361,847,089</u>	<u>358,879,289</u>	<u>331,920,192</u>	<u>112,329,712</u>	<u>107,425,748</u>	<u>97,136,943</u>
Business-Type Activities							
Invested in Capital Assets, Net of Related Debt	82,575,108	78,066,986	64,416,046	69,310,436	60,863,614	64,212,763	61,001,418
Restricted	6,788,158	7,077,515	12,111,572	12,439,395	8,631,616	10,850,857	13,290,029
Unrestricted	6,594,607	6,918,217	3,660,752	(5,209,355)	655,260	(9,333,600)	(10,703,367)
<i>Total Business-Type Activities Net Assets</i>	<u>95,957,873</u>	<u>92,062,718</u>	<u>80,188,370</u>	<u>76,540,476</u>	<u>70,150,490</u>	<u>65,730,020</u>	<u>63,588,080</u>
Primary government							
Invested in Capital Assets, Net of Related Debt	338,457,450	348,260,478	343,873,730	363,189,293	160,259,944	157,173,083	145,537,609
Restricted	30,677,355	28,398,941	33,779,473	26,531,365	23,166,243	27,792,958	20,582,507
Unrestricted	80,661,780	77,250,388	55,150,087	18,740,010	(945,985)	(11,810,273)	(5,395,093)
<i>Total Primary Government Net Assets</i>	<u>\$ 449,796,585</u>	<u>\$ 453,909,807</u>	<u>\$ 432,803,290</u>	<u>\$ 408,460,668</u>	<u>\$ 182,480,202</u>	<u>\$ 173,155,768</u>	<u>\$ 160,725,023</u>

Fiscal years 2002 – 2005 were reclassified to reflect the true balance of net assets.
 Fiscal year 2005 was restated to reflect recognition of retroactive infrastructure.
 Fiscal year 2006 was restated due to governmental land being overstated, see note 1E.

Source: Carroll County Department of the Comptroller.

Table 2

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Expenses							
Governmental Activities:							
General government	\$ 70,411,246	\$ 63,412,621	\$ 56,180,288	\$ 67,923,735	\$ 64,812,090	\$ 51,165,541	\$ 39,719,277
Public safety	35,583,985	28,609,006	27,078,499	24,593,665	23,782,605	21,482,313	20,334,755
Public works	30,496,143	20,775,987	28,093,744	13,108,072	17,945,492	12,791,981	14,734,225
Health	4,454,550	4,397,039	4,310,828	4,040,821	3,876,743	3,797,019	3,764,843
Social services	1,228,095	1,131,873	1,099,690	1,049,646	1,063,896	968,231	959,026
Education	188,609,030	168,198,541	152,201,781	144,886,450	140,695,342	119,340,068	129,958,199
Recreation and parks	2,596,212	2,772,654	2,005,587	2,195,996	2,399,444	1,883,056	4,022,001
Libraries	9,269,078	7,511,036	6,812,087	6,293,406	5,265,679	5,518,118	5,499,725
Conservation of natural resources	17,487,058	16,711,700	13,395,013	10,994,208	5,985,065	8,590,299	7,697,222
Economic development	4,715,075	3,076,751	2,058,988	2,195,167	886,661	3,258,504	3,585,522
Interest on long-term debt	8,963,131	8,984,385	8,700,181	8,498,183	7,377,968	8,785,009	9,288,223
<i>Total Governmental Activities Expenses</i>	<u>373,813,603</u>	<u>325,581,593</u>	<u>301,936,686</u>	<u>285,779,349</u>	<u>274,090,985</u>	<u>237,580,139</u>	<u>239,563,018</u>
Business-Type Activities:							
Bureau of Utilities	10,056,546	7,849,747	7,510,988	10,486,631	6,184,846	6,322,675	6,524,802
Solid Waste	7,648,918	7,935,237	7,480,908	6,947,808	6,827,590	6,559,559	5,996,884
Airport	3,097,618	2,086,621	2,235,048	1,991,862	1,084,862	940,440	510,455
Septage	395,824	402,898	364,010	333,229	437,397	386,527	422,084
Firearms	74,497	58,238	60,267	62,524	50,670	56,259	39,765
<i>Total Business-Type Activities Expenses</i>	<u>21,273,403</u>	<u>18,332,741</u>	<u>17,651,221</u>	<u>19,822,054</u>	<u>14,585,365</u>	<u>14,265,460</u>	<u>13,493,990</u>
<i>Total Primary Government Expenses</i>	<u>\$ 395,087,006</u>	<u>\$ 343,914,334</u>	<u>\$ 319,587,907</u>	<u>\$ 305,601,403</u>	<u>\$ 288,676,350</u>	<u>\$ 251,845,599</u>	<u>\$ 253,057,008</u>
Program Revenues							
Governmental Activities:							
Charges for Services:							
General government	\$ 9,773,582	\$ 8,663,251	\$ 6,099,868	\$ 5,718,536	\$ 6,018,327	\$ 7,531,531	\$ 5,665,481
Public safety	2,053,636	2,239,935	1,462,104	1,801,107	1,480,308	1,400,441	2,299,012
Public works	1,672,368	1,456,792	1,341,439	1,531,726	1,134,025	73,592	102,152
Health	12,492	8,155	8,111	7,981	3,840	5,396	65,806
Social services	367,238	284,564	334,806	316,333	316,332	316,332	342,694
Education	409,266	749,353	5,763,276	5,344,715	6,697,153	6,646,979	8,118,872
Recreation and parks	818,931	907,465	419,893	338,920	351,813	305,896	907,748
Economic development	-	-	10,741	49,578	53,729	57,543	61,047
Operating Grants and Contributions	13,824,732	12,841,014	11,833,487	11,314,222	10,678,414	10,082,222	11,368,531
Capital Grants and Contributions	6,797,218	7,453,139	3,022,177	5,841,273	6,937,341	9,221,074	9,542,157
<i>Total Governmental Activities Program Revenues</i>	<u>35,729,463</u>	<u>34,603,668</u>	<u>30,295,902</u>	<u>32,264,391</u>	<u>33,671,282</u>	<u>35,641,006</u>	<u>38,473,500</u>

Business-Type Activities:

Table 2

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Charges for Services:							
Bureau of Utilities	\$ 7,668,003	\$ 7,344,470	\$ 6,281,659	\$ 6,581,912	\$ 6,158,148	\$ 5,121,169	\$ 5,018,766
Solid Waste	6,626,896	6,609,679	6,461,528	6,078,340	6,130,517	5,315,454	4,939,698
Airport	2,222,010	1,840,449	2,041,458	1,744,414	1,016,110	536,329	351,803
Septage	387,636	536,845	482,599	388,871	453,800	328,401	337,250
Firearms	55,120	59,400	79,649	72,894	50,327	50,943	51,996
Operating Grants and Contributions	-	1,064,797	-	49,256	36,571	195,877	71,675
Capital Grants and Contributions	2,520,888	2,079,422	1,562,378	5,853,894	1,572,502	1,059,475	1,068,367
<i>Total Business-Type Activities Program Revenues</i>	<u>19,480,553</u>	<u>19,535,062</u>	<u>16,909,271</u>	<u>20,769,581</u>	<u>15,417,975</u>	<u>12,607,648</u>	<u>11,839,555</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 55,210,016</u>	<u>\$ 54,138,730</u>	<u>\$ 47,205,173</u>	<u>\$ 53,033,972</u>	<u>\$ 49,089,257</u>	<u>\$ 48,248,654</u>	<u>\$ 50,313,055</u>
Net (Expense)/Revenue							
Governmental Activities	(338,084,140)	(290,977,925)	(271,640,784)	(253,514,958)	(240,419,703)	(201,939,133)	(201,089,518)
Business-Type Activities	(1,792,850)	1,202,321	(741,950)	947,527	832,610	(1,657,812)	(1,654,435)
<i>Total Primary Government Net Expense</i>	<u>\$(339,876,990)</u>	<u>\$(289,775,604)</u>	<u>\$(272,382,734)</u>	<u>\$(252,567,431)</u>	<u>\$(239,587,093)</u>	<u>\$(203,596,945)</u>	<u>\$(202,743,953)</u>
General Revenues and Other Changes in Net Assets							
Governmental Activities:							
Taxes:							
Property taxes	\$ 174,354,873	\$ 158,112,936	\$ 148,644,728	\$ 134,732,896	\$ 127,322,600	\$ 115,417,116	\$ 109,026,120
Income tax	120,230,118	106,921,331	108,435,386	103,315,651	90,410,674	77,821,632	96,712,229
911 service fee	1,240,906	1,600,475	1,242,506	996,212	887,552	701,240	882,563
Recordation	14,948,705	18,902,094	22,782,302	22,207,072	19,238,898	11,152,453	9,157,726
Admission	386,186	405,295	393,659	451,296	428,625	477,069	515,855
Agricultural transfer tax	439,268	390,420	501,049	863,696	693,045	973,496	538,312
Hotel tax	311,049	321,676	191,117	-	-	-	-
Cable franchise fee	981,457	701,491	-	-	-	-	-
State shared, unrestricted	11,744,961	12,729,241	12,313,362	9,936,273	7,890,085	9,652,977	9,933,906
Investment earnings and miscellaneous, unrestricted	8,753,090	8,622,196	6,988,995	2,662,242	1,277,769	1,693,752	2,563,688
Transfers	(3,314,850)	(8,497,061)	(2,893,223)	(3,807,258)	(2,825,581)	(4,226,480)	(3,108,513)
<i>Total Governmental Activities</i>	<u>330,075,763</u>	<u>300,210,094</u>	<u>298,599,881</u>	<u>271,358,080</u>	<u>245,323,667</u>	<u>213,663,255</u>	<u>226,221,886</u>

Business-Type Activities:

Table 2

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

	2008	2007	2006	2005	2004	2003	2002
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000
Investment earnings, unrestricted	2,279,730	2,174,966	1,496,621	1,635,201	762,279	1,098,357	1,254,245
Gain on sale of capital asset	93,425	-	-	-	-	-	8,592
Transfers	3,314,850	8,497,061	2,893,223	3,807,258	2,825,581	4,226,480	3,108,513
<i>Total Business-Type Activities</i>	<u>5,688,005</u>	<u>10,672,027</u>	<u>4,389,844</u>	<u>5,442,459</u>	<u>3,587,860</u>	<u>5,324,837</u>	<u>4,686,350</u>
<i>Total Primary Government</i>	<u>335,763,768</u>	<u>310,882,121</u>	<u>302,989,725</u>	<u>276,800,539</u>	<u>248,911,527</u>	<u>218,988,092</u>	<u>230,908,236</u>
Governmental Activities	\$ (8,008,377)	\$ 9,232,169	\$ 26,959,097	\$ 17,843,122	\$ 4,903,964	\$ 11,724,122	\$ 25,132,368
Business-Type Activities	3,895,155	11,874,348	3,647,894	6,389,986	4,420,470	3,667,025	3,031,915
<i>Total Primary Government Change in Net Assets</i>	<u><u>\$ (4,113,222)</u></u>	<u><u>\$ 21,106,517</u></u>	<u><u>\$ 30,606,991</u></u>	<u><u>\$ 24,233,108</u></u>	<u><u>\$ 9,324,434</u></u>	<u><u>\$ 15,391,147</u></u>	<u><u>\$ 28,164,283</u></u>

Note: For comparison purposes, revenues for fiscal years 2004, 2003, and 2002 were reclassified from Charges for Service to Maintenance Fee and Investment Earnings.

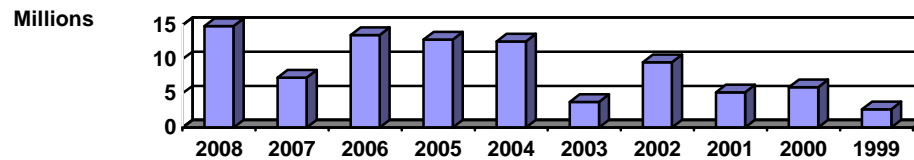
Source: Carroll County Department of the Comptroller.

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

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

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
General Fund										
Reserved	\$ 34,265,738	\$ 36,345,385	\$ 29,544,723	\$ 22,316,884	\$ 18,002,122	\$ 15,106,392	\$ 14,352,385	\$ 37,913,868	\$ 39,356,325	\$ 42,940,349
Unreserved and designated	30,997,138	31,787,678	31,217,889	42,231,314	21,903,140	33,688,855	41,108,064	30,722,828	20,084,564	24,372,985
Unreserved, undesignated (see chart)	14,858,762	7,302,102	13,542,642	12,891,533	12,597,901	3,751,257	9,556,782	5,174,076	5,894,096	2,668,853
Total General Fund	\$ 80,121,638	\$ 75,435,165	\$ 74,305,254	\$ 77,439,731	\$ 52,503,163	\$ 52,546,504	\$ 65,017,231	\$ 73,810,772	\$ 65,334,985	\$ 69,982,187
Other Governmental Funds:										
Capital Projects Fund										
Reserved for Encumbrances	\$ 39,912,191	\$ 11,023,565	\$ 12,857,709	\$ 8,800,332	\$ 8,075,516	\$ 13,259,460	\$ 5,825,988	\$ 14,598,432	\$ 4,270,455	\$ 5,742,562
Unreserved and designated	45,904,401	93,792,138	79,972,189	48,702,238	41,394,637	43,640,987	27,239,064	32,583,500	45,713,983	31,515,620
Special Revenues Fund										
Unreserved, undesignated	2,340,051	9,973,460	9,395,177	5,207,348	4,318,286	10,726,459	9,166,339	5,143,316	4,532,525	2,837,393
Total Other Governmental Funds	\$ 88,156,643	\$ 114,789,163	\$ 102,225,075	\$ 62,709,918	\$ 53,788,439	\$ 67,626,906	\$ 42,231,391	\$ 52,325,248	\$ 54,516,963	\$ 40,095,575
Total Governmental Funds	\$ 168,278,281	\$ 190,224,328	\$ 176,530,329	\$ 140,149,649	\$ 106,291,602	\$ 120,173,410	\$ 107,248,622	\$ 126,136,020	\$ 119,851,948	\$ 110,077,762
Unreserved General Fund Balance as a Percentage of General Fund Expenditures	14.9%	13.7%	17.0%	21.4%	14.9%	17.0%	22.7%	18.3%	14.2%	15.6%

Unreserved Undesignated General Fund Balance



Source: Carroll County Department of the Comptroller.

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 Tax	911 Service Fees	Total
1999	\$ 93,262,264	\$ 60,962,040	\$ 5,997,747	\$ 413,278	\$ 568,155	\$ 161,203,484
2000	98,205,213	65,199,260	6,345,928	520,180	571,771	170,842,352
2001	103,256,256	74,049,094	6,681,659	511,456	522,416	185,020,881
2002	109,026,120	76,174,857	9,157,726	515,855	882,563	195,757,121
2003	115,417,116	78,628,056	11,152,453	477,069	701,240	206,375,934
2004	121,407,052	91,103,719	19,238,898	428,625	887,552	233,065,846
2005	132,226,766	104,179,347	22,207,072	451,296	996,212	260,060,693
2006	143,192,552	109,127,552	22,782,302	393,659	1,242,506	276,738,571
2007	158,112,936	111,729,729	18,902,094	405,295	1,600,475	290,750,529
2008	174,354,873	119,734,329	14,948,705	386,186	1,240,906	310,664,999
Change 1999-2008	87.0%	96.4%	149.2%	-6.6%	118.4%	

Prior to 2002, the State of Maryland collected the Recordation Tax and retained 5% to cover their cost. Fiscal year 2002 was the first year in which the County started collecting the Recordation Tax.

In fiscal year 2004, the Income Tax rate was increased from 2.85% to 3.05% and the Recordation Tax was increased from \$3.50 per \$500 to \$5.00 per \$500.

On July 1, 2004 the local 911 service fee increased from \$0.50 to \$0.75.

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)

	2008	2007	2006	2005	2004
REVENUES					
Taxes-Local (see Table 4)	\$310,664,999	\$290,760,528	\$276,738,571	\$260,060,693	\$ 233,065,846
Taxes-State Shared	12,244,961	12,729,242	12,313,362	9,936,273	7,890,085
Impact fees	1,350,460	1,669,793	3,924,721	3,936,986	4,864,707
Licenses and permits	1,666,970	1,781,585	3,349,234	2,999,086	3,175,909
Intergovernmental revenues	16,773,453	14,253,803	12,627,892	15,319,436	16,448,322
Charges for services	5,788,013	5,732,717	4,559,557	4,850,580	4,237,420
Fines and forfeits	100,509	86,754	88,942	123,622	107,577
Interest	10,537,502	11,112,070	6,753,742	3,395,552	2,071,122
Miscellaneous revenues	4,101,008	5,953,948	3,763,843	3,862,252	3,862,329
Total revenues	<u>363,227,875</u>	<u>344,080,440</u>	<u>324,119,864</u>	<u>304,484,480</u>	<u>275,723,317</u>
EXPENDITURES					
Current:					
General government	65,771,932	60,783,464	60,412,713	66,446,506	53,805,088
Public safety	34,222,625	28,595,412	26,875,030	24,466,006	22,682,161
Public works	10,861,774	9,425,523	8,495,030	7,851,771	7,386,474
Health	4,368,725	4,339,691	4,204,001	3,924,884	3,814,693
Social services	1,200,206	1,131,873	1,096,568	1,042,802	1,057,052
Education	155,480,987	151,674,483	142,253,487	132,393,561	124,378,658
Library	7,717,198	6,782,100	6,220,220	5,725,660	5,232,270
Recreation and parks	1,648,268	2,106,832	1,221,026	1,113,773	1,098,367
Conservation of natural resources	821,409	718,552	698,716	675,481	642,661
Economic development	4,351,843	3,067,166	1,819,561	2,728,971	3,282,035
Capital outlay	86,014,727	55,671,218	45,177,873	38,032,734	43,078,838
Debt service:					
Principal	23,487,007	20,336,962	18,421,084	14,670,026	15,997,408
Interest	9,543,326	9,237,763	8,987,587	8,145,529	7,451,178
Total expenditures	<u>405,490,027</u>	<u>353,871,039</u>	<u>325,882,896</u>	<u>307,217,704</u>	<u>289,906,883</u>
Excess (deficiency) of revenues over expenditures	(42,262,152)	(9,790,599)	(1,763,032)	(2,733,224)	(14,183,566)
OTHER FINANCING SOURCES (USES)					
Transfers in	26,594,904	14,957,047	12,024,485	17,376,594	22,913,593
Transfers out	(29,909,754)	(17,812,601)	(14,890,815)	(20,004,967)	(32,739,174)
Payments to escrow agent	(6,786,798)	(24,849,347)	-	-	(71,096,825)
Proceeds of bonds issued	27,100,000	44,092,000	34,699,318	36,860,000	81,104,603
Bonds premium (discount)	672,349	1,180,352	171,249	157,786	(3,335)
Issuance of debt-long term notes	2,495,343	5,994,265	5,923,118	2,179,934	100,000
Total other financing sources (uses)	<u>20,166,044</u>	<u>23,561,716</u>	<u>37,927,355</u>	<u>36,569,347</u>	<u>278,862</u>
Net change in fund balances	<u>\$ (22,096,108)</u>	<u>\$ 13,771,117</u>	<u>\$ 36,164,323</u>	<u>\$ 33,836,123</u>	<u>\$ (13,904,704)</u>
Debt Service as a percentage of					
Noncapital Expenditures	7.8%	8.5%	8.5%	7.7%	8.6%

Note: For comparison purposes, transfers out to the Pension Fund for fiscal years 2004, 2005 and 2006 were reclassified as expenditures by function.

The initial year for the Pension Fund was fiscal year 2004.

The initial year for the Other Post Employment Benefits was fiscal year 2008.

Source: Carroll County Department of the Comptroller.

Table 5

2003	2002	2001	2000	1999
\$ 206,375,934	\$ 195,757,121	\$ 185,020,881	\$ 170,842,352	\$ 161,203,484
9,652,977	9,933,906	10,092,333	9,303,162	9,036,529
5,394,263	6,809,437	6,094,596	5,263,647	4,627,597
3,368,917	3,567,154	3,175,220	2,859,437	2,725,397
18,806,849	16,496,307	12,615,071	11,539,845	12,743,166
4,410,686	5,393,276	5,569,910	3,842,542	3,714,646
132,349	103,462	79,113	74,472	58,717
2,657,792	4,605,987	8,539,013	7,918,042	6,994,987
3,359,057	5,342,169	3,380,342	3,915,107	2,791,218
<u>254,158,824</u>	<u>248,008,819</u>	<u>234,566,479</u>	<u>215,558,606</u>	<u>203,895,741</u>
46,886,320	39,856,047	31,429,561	28,207,756	26,391,941
20,585,117	18,978,117	18,700,730	16,842,941	16,215,122
8,034,700	7,246,204	8,934,817	8,444,411	7,979,040
3,734,969	3,702,848	3,486,642	2,759,264	2,608,020
961,387	952,182	2,980,922	3,177,196	2,322,674
117,076,007	129,720,231	128,241,099	115,569,156	107,571,214
5,098,495	5,017,095	4,805,500	4,680,658	4,598,535
1,109,263	3,789,203	1,027,200	972,172	1,430,207
616,403	597,935	567,303	517,449	485,111
3,257,189	2,744,789	5,163,964	6,538,737	4,168,927
23,727,048	27,744,133	19,659,031	17,677,073	23,879,833
13,907,746	26,676,037	12,306,747	14,109,935	10,992,450
8,722,292	9,584,124	9,590,250	9,192,497	8,825,956
<u>253,716,936</u>	<u>276,608,945</u>	<u>246,893,766</u>	<u>228,689,245</u>	<u>217,469,030</u>
441,888	(28,600,126)	(12,327,287)	(13,130,639)	(13,573,289)
23,208,305	13,567,825	12,894,624	17,072,966	11,395,706
(27,434,785)	(16,676,338)	(14,253,860)	(18,765,456)	(11,480,806)
-	-	-	-	(9,204,727)
16,289,051	11,511,499	20,100,000	21,560,624	34,159,827
530,930	1,071,774	-	2,900,275	-
<u>12,593,501</u>	<u>9,474,760</u>	<u>18,740,764</u>	<u>22,768,409</u>	<u>24,870,000</u>
<u>\$ 13,035,389</u>	<u>\$ (19,125,366)</u>	<u>\$ 6,413,477</u>	<u>\$ 9,637,770</u>	<u>\$ 11,296,711</u>
9.2%	13.8%	10.2%	10.3%	9.6%

**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
	Assessed Value	Estimated Market Value	Direct Tax Rate	Assessed Value						
				Unincorporated	Incorporated	Public Utilities	Total			
1999	\$ 3,153,464,210	\$ 7,883,660,525	2.62	\$ 18,207,920	\$ 147,428,260	\$ 275,257,780	\$ 440,893,960	\$ 440,893,960	2.62	\$ 8,324,554,485
2000	3,298,122,090	8,245,305,225	2.62	18,619,350	183,704,630	284,189,150	486,513,130	486,513,130	2.62	8,731,818,355
2001	3,474,703,880	8,686,759,700	2.62	19,648,020	189,922,520	283,930,050	493,500,590	493,500,590	2.62	9,180,260,290
2002	9,213,653,674	9,213,653,674	1.048	14,426,820	223,010,339	275,466,066	512,903,225	512,903,225	2.62	9,726,556,899
2003	9,821,665,202	9,821,665,202	1.048	14,238,100	241,341,930	263,621,780	519,201,810	519,201,810	2.62	10,340,867,012
2004	10,449,917,089	10,449,917,089	1.048	14,836,240	228,920,020	255,081,610	498,837,870	498,837,870	2.62	10,948,754,959
2005	11,524,615,700	11,524,615,700	1.048	12,241,920	233,698,170	263,902,400	509,842,490	509,842,490	2.62	12,034,458,190
2006	12,973,853,789	12,973,853,789	1.048	11,212,790	237,290,840	247,785,660	496,289,290	496,289,290	2.62	13,470,143,079
2007	14,910,976,091	14,910,976,091	1.048	12,180,910	259,445,570	258,703,530	530,330,010	530,330,010	2.62	15,441,306,101
2008	17,346,223,578	17,346,223,578	1.048	11,266,340	267,238,630	277,840,350	556,345,320	556,345,320	2.62	17,902,568,898

Real property is reassessed every three years. Real property has been assessed at market value since 2002. Real property was assessed at forty percent of market value for fiscal year 2001 and earlier.

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
1999	2.62	0.21	0.78	0.77	0.46	0.88	0.45	0.40	0.75	0.56
2000	2.62	0.21	0.78	0.76	0.46	0.88	0.45	0.40	0.75	0.56
2001	2.62	0.21	0.78	0.76	0.46	0.88	0.45	0.40	0.75	0.56
2002	1.048	0.084	0.32	0.304	0.184	0.352	0.18	0.16	0.30	0.21
2003	1.048	0.084	0.32	0.304	0.184	0.40	0.20	0.16	0.30	0.206
2004	1.048	0.132	0.32	0.304	0.184	0.40	0.20	0.16	0.30	0.202
2005	1.048	0.132	0.32	0.33	0.184	0.40	0.20	0.16	0.30	0.193
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

The property tax rates indicated for the incorporated towns only apply within town limits and are in addition to the county and state taxes. Starting with fiscal year 2002 and after, the tax rates are based on 100% of market value.

Sources: Carroll County Department of the Comptroller.
Maryland Association of Counties, Incorporated.

Table 8

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

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

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>		
1999				
Taxpayer	Type of Business	Assessed Valuation	Tax Amount Paid	% of Total Assessed Value
Baltimore Gas & Electric	Utilities	\$ 104,869,440	\$ 2,747,597	2.92%
Bell Atlantic	Communications	76,701,520	2,009,580	2.13%
AT&T Communications	Communications	5,354,030	1,402,854	1.49%
Colonial Pipeline Co.	Pipeline trans.-refined petroleum	23,326,230	611,147	0.65%
Shearson Shopco Malls L.P.	Mall	17,200,000	450,640	0.48%
Random House	Warehouse Distribution Center	15,674,560	410,673	0.44%
Potomac Edison	Electric Utility	13,697,010	358,862	0.38%
Black & Decker USA	Power Tools	12,928,340	156,084	0.36%
Carroll Lutheran Village	Retirement Village	8,802,680	230,630	0.24%
Londontown Corporation	Clothing/Outerwear	8,655,260	198,136	0.24%
		<u>\$ 287,209,070</u>	<u>\$ 8,576,203</u>	<u>9.33%</u>
	Total Assessed Valuation	<u>\$ 3,594,358,170</u>		

Property is reassessed every three years. Property has been assessed at market value since 2002. Real property was assessed at forty percent of market value for fiscal year 2001 and earlier.

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		
1999	\$ 93,405,749	\$ 93,098,955	99.67%	\$ 282,013	\$ 93,381,267	99.97%	\$ 24,482	0.03%
2000	98,659,248	97,973,256	99.30%	667,419	98,640,675	99.98%	18,573	0.02%
2001	103,041,027	102,745,856	99.71%	257,826	103,003,682	99.96%	37,345	0.04%
2002	108,676,869	108,465,799	99.81%	143,247	108,609,046	99.94%	67,823	0.06%
2003	116,412,680	114,676,102	98.51%	1,689,338	116,365,440	99.96%	47,240	0.04%
2004	122,149,632	121,181,554	99.21%	927,142	122,108,696	99.97%	40,936	0.03%
2005	133,921,809	132,713,125	99.10%	1,168,983	133,882,108	99.97%	39,701	0.03%
2006	148,611,638	147,744,969	99.42%	795,169	148,540,138	99.95%	71,500	0.05%
2007	170,157,832	169,106,817	99.38%	921,037	170,027,854	99.92%	129,978	0.08%
2008	195,867,182	194,780,453	99.45%	-	194,780,453	99.45%	1,086,729	0.55%

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	Rate per 1,000 Gallons	Tier 1	Tier 2	Tier 3	Quarterly Base Rate	Rate per 1,000 Gallons	Public Tier 1	Tier 2	Tier 3		
1999	\$ 20.35	\$ 1.30	\$ -	\$ -	\$ -	\$ 24.42	\$ 2.46	\$ -	\$ -	\$ -		
2000	20.35	1.40	-	-	-	24.42	2.65	-	-	-		
2001	8.44	-	1.97	2.44	1.68	12.19	-	3.15	3.26	3.23		
2002	7.68	-	2.14	2.97	2.30	11.52	-	3.17	3.40	3.31		
2003	7.68	-	2.14	2.97	2.30	11.52	-	3.17	3.40	3.31		
2004	8.45	-	2.43	3.02	3.39	12.18	-	3.84	4.75	5.32		
2005	6.46	-	3.07	3.48	3.74	9.18	-	3.99	4.82	5.36		
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		

150

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

Fiscal years 1999 and 2000 offered a low volume discount of \$6.25 to water and sewer customers with usages of 10,000 gallons or less per quarter.

The standard household meter size is 5/8" and the average household usage is 20,000 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)	Agricultural Preservation Notes	Other Notes	Purchase Agreements	General Obligation Bonds (1)	Special Assessment Debt with Government Commitment				
1999	\$ 168,193,011	\$ -	\$ 7,908,880	\$ 6,114,659	\$ 16,154,041	\$ 8,933,026	\$ 207,303,617	2.14%	2.49%	\$ 1,364
2000	179,921,140	-	4,776,203	4,988,210	17,616,304	8,460,940	215,762,797	2.27%	2.47%	1,389
2001	188,977,240	-	4,325,702	4,175,864	19,254,892	7,897,838	224,631,536	2.32%	2.45%	1,447
2002	176,643,338	-	4,301,627	3,323,808	17,123,232	7,849,962	209,241,967	2.64%	2.15%	1,312
2003	179,403,473	926,930	3,556,080	2,430,100	15,355,299	7,244,634	208,916,516	2.75%	2.02%	1,279
2004	175,577,086	1,026,930	2,243,951	1,492,706	14,992,401	6,609,663	201,942,737	2.85%	1.84%	1,215
2005	199,860,394	3,206,864	834,167	509,488	16,870,281	5,943,584	227,224,778	2.66%	1.89%	1,348
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	N/A	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	N/A	1.45%	1,486

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 Outstanding	Percent of Actual Property Value (1)	Percent of Personal Income (2)	Per Capita (2)
1999	\$ 184,347,052	2.21%	2.41%	\$ 1,213
2000	197,537,444	2.26%	2.48%	1,272
2001	208,232,132	2.27%	2.51%	1,342
2002	193,766,570	1.99%	2.85%	1,215
2003	195,685,702	1.89%	2.94%	1,198
2004	191,596,417	1.75%	3.00%	1,152
2005	219,937,539	1.83%	2.75%	1,305
2006	237,225,801	1.76%	2.62%	1,381
2007	239,822,486	1.55%	N/A	1,384
2008	249,154,728	1.39%	N/A	1,430

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, 2008

Net assessed value- Real Property	\$ 17,346,223,578	
Debt limit - 6% of net total assessed value (1)		\$ 1,040,773,415
Assessed Value-Personal Property	556,345,324	
Debt limit- 15% of Net Assessed Value (1)		83,451,799
Total Debt Limit		1,124,225,213
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 250,856,331	
Less- Agricultural Preservation Program Self Supporting Debt	7,136,864	
Less- Fire Company Loans- Self Supporting Debt	12,105,858	
Less - Bureau of Utilities bonds and loans payable	17,189,869	
Less - Septage bonds payable	186,641	
Total amount of debt applicable to debt limit		214,237,099
Legal debt margin		\$ 909,988,114

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
1999-2008

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
1999	\$ 3,594,358,170	15.0%	\$ 539,153,726	\$ 168,193,011	\$ 370,960,715	31.20%
2000	3,784,635,220	15.0%	567,695,283	179,921,140	387,774,143	31.69%
2001	3,968,204,470	15.0%	595,230,671	188,977,240	406,253,431	31.75%
2002	9,725,556,889	6.0%	583,593,413	175,760,607	407,832,806	30.12%
2003	10,340,867,012	6.0%	620,452,021	179,403,473	441,048,548	28.91%
2004	10,948,754,959	6.0%	656,925,298	186,294,353	470,630,945	28.36%
2005	12,034,458,190	6.0%	722,067,491	213,655,613	508,411,878	29.59%
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	17,902,568,902	6%/15%	1,124,225,213	214,237,099	909,988,114	19.06%

In fiscal year ending June 30, 2002, assessments were changed from 40% of market value to full market value.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Computation of Direct And Overlapping Debt
June 30, 2008

Jurisdiction	Real Property Assessed Valuation (1)	Percent of Assessed Valuation to Overlapping Jurisdictions	Pro rata Share of Direct Debt to Jurisdictions(2)	Overlapping Debt	Total Direct and Overlapping Debt
Hampstead	\$ 489,457,480	2.82%	\$ 5,940,429	\$ 1,534,745	\$ 7,475,174
Manchester	365,300,800	2.11%	4,444,789	562,130	5,006,919
Mt. Airy	714,246,703	4.12%	8,678,925	4,221,446	12,900,371
New Windsor	117,330,212	0.68%	1,432,444	-	1,432,444
Sykesville	331,951,329	1.91%	4,023,482	1,587,245	5,610,727
Taneytown	573,126,672	3.30%	6,951,566	5,596,878	12,548,444
Union Bridge	64,660,370	0.37%	779,419	1,527,330	2,306,749
Westminster	1,722,929,234	9.93%	20,917,894	8,464,496	29,382,390
Unincorporated areas	12,967,520,778	74.76%	157,484,570	-	157,484,570
County-wide Totals	<u>\$ 17,346,523,578</u>	<u>100.00%</u>	<u>\$ 210,653,518</u>	<u>\$ 23,494,270</u>	<u>\$ 234,147,788</u>

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

(2) See Table 13, Computation of Legal Debt Margin.

Source: Carroll County Department of the Comptroller.

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)
1999	152,020	\$ 4,442,938	\$ 28,888	27,231	2.78%
2000	155,336	4,909,038	31,456	27,472	2.42%
2001	155,221	5,220,636	33,501	27,528	2.44%
2002	159,442	5,194,169	34,117	27,806	3.04%
2003	163,400	5,434,074	35,259	28,630	3.16%
2004	166,234	5,754,673	36,318	29,044	3.06%
2005	168,521	6,046,616	36,318	28,774	3.50%
2006	171,742	6,209,401	36,874	28,219	3.30%
2007	173,208	6,516,268	38,694	28,575	3.40%
2008	174,249	N/A	N/A	28,261	3.90%

Notes: N/A not available.

(1) Carroll County Department of Planning, June 2008.

(2) Maryland Department of Planning, Planning Data Services, from
U.S. Bureau of Economic Analysis, August 2007.

(3) Carroll County Board of Education Approved Operating Budget Fiscal Year 2007-2008.

(4) State of Maryland Civilian Labor Force, Employment, and Unemployment by Place of Residence.

Source: Carroll County Department of the Comptroller.

THE COUNTY COMMISSIONERS OF CARROLL COUNTY
Westminster, Maryland

Major Employers
Current Fiscal Year and Nine Years Ago

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	

1999

Firm	Product/Service	Total Employment	Percentage of Total County Employment
Board of Education of Carroll County **	Elementary and secondary school systems	2,544	5.62%
Random House	Book warehousing and distribution	1,200	2.65%
Carroll County General Hospital	General hospital	1,100	2.43%
Springfield Hospital Center	Mental health services	1,025	2.27%
Black & Decker USA	Warehouse and distribution center	795	1.76%
Carroll County Government ***	Local government central office	675	1.49%
Northrop Grumman	Electronic testing	510	1.13%
English American Tailoring	Men & women's clothing made-to-measure	502	1.11%
London Fog Industries, Inc.	Rainwear and outerwear distribution	425	0.94%
Western Maryland College	Higher Education	400	0.88%
	Total	9,176	20.28%
	Annual Average Employment in Carroll County	45,246	

Notes: * As of March 2008.
 ** Does not include hourly employees such as substitutes, aides, etc.
 *** Central offices only. Excludes Sheriff's Department, Courts, etc.

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 for 2008 and 1999.
 Carroll County Department of the Comptroller.

Table 17

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

<u>Function/program</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
General Government										
County Commissioners										
Legislative	9	11	10	12	8	11	10	10	10	11
Management Analysis	2	2	3	3	3	3	3	5	5	5
* Licenses/Zoning Appeals Board	-	-	4	5	5	4	4	1	1	3
* Board of License Commissioners	-	-	-	-	-	-	2	1	-	1
Public Information	2	2	3	2	-	-	1	5	6	7
* TV Production	1	1	-	-	-	-	-	-	-	-
* Farm Museum	10	10	10	9	9	9	9	9	9	-
* Airport Management	3	2	2	2	1	1	-	-	-	-
* Dept of Technology Services	27	25	24	25	25	25	-	-	-	-
* Production & Distribution Svcs	3	3	3	3	3	3	-	3	3	3
Judicial	83	82	75	66	66	70	72	72	70	66
Dept of the Comptroller	37	37	36	35	37	36	36	36	34	33
Human Resources and Personnel Svcs	17	17	17	18	18	18	18	17	17	18
* Management and Budget	16	18	17	16	17	16	43	39	36	35
* Planning	45	42	45	44	44	43	131	130	125	124
* General Services	127	122	114	112	112	112	-	-	-	-
Citizen Services	56	51	51	44	45	47	38	38	36	34
Public Safety										
Sheriff Services	197	196	186	171	166	158	149	150	129	126
Emergency Services	36	35	34	31	30	28	27	27	21	21
Public Works										
* Supervision & Administration	4	4	6	5	-	6	8	32	35	34
Roads	112	108	103	107	116	111	110	112	109	109
* Engineering	23	21	22	22	23	22	21	23	23	23
Bureau of Utilities-Operations	34	30	29	28	28	27	-	26	-	-
Solid Waste-Operations	20	20	21	20	20	17	-	-	-	-
Social Services	15	15	15	14	14	13	13	15	12	12
Education	1	1	1	11	12	9	11	11	12	12
Recreation and Parks										
* Recreation and Parks	27	27	27	16	16	15	15	16	16	24
Conservation of Natural Resources										
Soil Conservation Service	6	6	6	6	6	6	6	6	6	6
Economic Development										
Economic Development	7	7	7	7	7	7	7	6	6	6
BERC	8	10	10	10	10	10	10	10	14	13
Tourism	2	2	2	2	2	2	2	2	2	2
Total Full Time Employee Totals	930	907	883	846	843	829	819	824	784	776
Part Time Employees	14	15	17	24	27	26	27	24	27	24
Total Employees	944	922	900	870	870	855	846	848	811	800

* Denotes departments affected by reorganizations.

Source: Department of the Comptroller

Table 18

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

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
General Information										
Population	174,249	173,208	171,742	168,521	166,234	163,400	159,442	155,221	155,336	152,020
Registered Voters	106,828	106,853	104,318	102,505	95,056	90,756	89,687	85,752	84,221	81,476
General Government										
Building Permits Issued for Residential	238	373	724	637	731	1,177	1,347	1,194	969	866
Estimated Value (\$ in thousands) Residential	\$ 39,470	\$ 61,934	\$ 128,621	\$ 114,006	\$ 131,538	\$ 189,913	\$ 211,822	\$ 176,781	\$ 151,806	\$ 132,920
Building Permits Issued for other purposes	2,545	2,843	3,271	3,473	3,615	3,021	2,891	2,473	2,333	2,457
Estimated Value (\$ in thousands) Other	\$ 164,680	\$ 172,997	\$ 147,152	\$ 120,386	\$ 124,703	\$ 102,082	\$ 80,531	\$ 122,199	\$ 168,510	\$ 75,871
Fire and Emergency Service										
Paid Firemen	112	92	85	92	42	42	42	38	35	35
Active Volunteers (estimated)	675	675	750	800	800	1,100	1,100	1,100	1,100	1,100
Dispatched Incidence	17,584	16,357	15,969	15,104	15,470	14,507	14,270	13,212	12,636	11,995
911 Calls Received	59,186	57,761	55,923	55,375	55,829	57,381	55,146	46,829	42,605	38,724
Police Protection										
Resident Troopers	46	46	45	45	46	46	46	46	46	46
Sheriff's Department	66	64	64	56	54	46	50	51	40	37
Citations/Warnings	14,802	16,551	16,280	13,451	8,452	7,506	5,874	N/A	N/A	N/A
911 Calls for Service	12,779	6,083	6,158	8,109	5,665	3,712	N/A	N/A	N/A	N/A
Detention Center										
Detention Center Officers	93	93	90	90	88	86	78	79	77	67
Total Prisoner Days	98,155	107,711	104,874	103,285	105,415	110,047	103,355	87,661	45,885	62,009
Water										
Daily Average Usage (mgd)	2.18	2.16	2.34	2.17	2.4	2.19	2.23	2.13	2.41	2.4
Plants Daily Capacity (mgd)	3.39	3.39	3.39	3.39	3.39	N/A	N/A	N/A	N/A	N/A
Wastewater										
Daily Average Consumption (mgd)	2.95	2.89	2.74	3.34	3.12	N/A	N/A	N/A	N/A	N/A
Plants Daily Capacity (mgd)	4.45	4.45	4.45	4.45	4.45	N/A	N/A	N/A	N/A	N/A
Solid Waste										
Tons In	100,195	108,608	116,267	110,178	118,726	107,707	104,655	114,810	111,015	101,717
Tons Recycled	20,652	21,080	21,533	21,625	13,023	12,811	13,518	11,851	11,742	9,327
Tons into Landfill	14,051	8,969	13,466	15,276	16,445	16,127	21,004	15,441	13,119	11,870
Tons Transferred	86,144	100,028	105,660	97,009	104,156	91,580	93,651	99,369	97,896	89,847
Education										
Number of Teachers	2,209	2,375	2,116	2,021	1,963	1,957	1,844	1,779	1,765	1,780
Number of Students	28,261	28,575	28,219	28,774	29,044	28,630	27,806	27,528	27,472	27,231
Community College										
Full Time Equivalent Students (FTE's)	2,867	2,517	2,519	2,493	2,430	2,266	2,045	1,939	1,698	1,659
Faculty-Full Time	63	63	65	52	55	50	52	47	45	45
Faculty-Part Time	143	417	249	349	288	277	296	258	441	434
Airport										
Fuel Sales (gals)	471,700	503,574	574,155	618,180	408,866	208,790	140,726	115,868	135,775	N/A
Tie Downs Occupied	25	25	25	25	25	25	25	25	25	N/A
Corporate Hangars Occupied	6	7	7	7	6	4	1	1	-	-
T Hangars Occupied	82	82	82	82	82	82	82	82	82	N/A
Libraries										
Number of volumes (estimated)	517,239	511,026	553,824	584,167	552,786	567,631	556,122	547,900	545,595	473,531
Circulation	3,606,169	3,421,828	3,579,244	3,506,229	3,583,119	3,465,526	3,259,311	3,044,266	2,958,738	2,924,158
Senior Centers										
Outside Groups using facilities	3156	3,133	2,976	3,009	2,822	2,025	2,341	N/A	N/A	N/A
Volunteer Hours performed at Centers	39352	42,957	43,051	39,136	36,331	36,207	33,975	33,129	N/A	N/A

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

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

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
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	977	975	975	972	972	966	959	955	951	947
Miles of Roads Unpaved	86	87	89	92	92	92	92	92	92	92
Number of Bridges	147	147	147	146	146	146	145	144	144	144
Number of Acres in Agricultural Land Preservation	50,711	46,998	46,737	41,927	41,927	39,766	37,400	33,758	N/A	N/A
Fire and Emergency Service										
Stations	14	14	14	14	14	14	14	14	14	14
Water										
Water Mains (miles)	122	121	121	120	119	119	116	114	112	110
Treatment Plants	4	4	4	4	4	4	4	4	3	3
Water Tanks	6	6	6	6	6	6	6	6	6	6
Number of Customer Accounts	8,275	8,230	8,163	8,117	8,036	7,898	7,725	7,564	7,155	6,896
Wastewater										
Sewer Mains (miles)	135	134	134	133	132	130	128	127	126	124
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pumping Stations	18	18	18	18	18	17	17	17	16	15
Number of Customer Accounts	8,858	8,844	8,745	8,702	8,620	8,336	8,083	7,564	7,437	7,175
Solid Waste										
Active Landfills	1	1	1	1	1	1	1	1	1	1
Recreation and Culture										
Parks (1)	27	27	27	26	19	19	18	18	18	18
Acreage	4,478	4,478	4,478	4,475	4,311	4,311	4,147	4,147	4,147	4,147
Education										
Elementary	24	22	22	22	21	21	21	21	21	21
Middle	9	9	9	9	9	9	9	9	8	8
High	7	7	7	7	7	7	6	5	5	5
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	N/A
Corporate Hangars Available	7	7	7	7	7	7	7	4	-	-
Tie Downs Available	52	52	52	52	32	32	32	32	32	N/A
Apron Area (acres)	14.6	14.6	14.6	14.6	12.6	12.6	12.6	12.6	11.0	N/A
Firearms Facility	1	1	1	1	1	1	1	1	1	1
Libraries	5	5	5	5	5	5	5	5	5	5
Senior Centers	5	5	5	5	5	5	5	5	5	5

Note: (1) Includes two proposed reservoirs.

Source: Carroll County Department of the Comptroller.

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Revenue										
Usage charges	\$ 7,305,990	\$ 7,119,000	\$ 6,076,750	\$ 5,573,113	\$ 5,465,151	\$ 4,323,926	\$4,321,084	\$3,896,323	\$3,900,735	\$3,700,206
Service charges	54,991	64,593	56,666	19,790	26,745	16,959	20,300	11,350	48,455	24,250
Penalties and interest	1,815,891	1,526,835	1,050,682	1,257,886	697,697	1,023,822	1,152,328	2,089,469	2,107,512	1,750,044
Operating transfer - County	629,850	212,000	138,310	(60,680)	122,405	1,439,075	419,273	119,520	104,310	85,100
Capital contributions (1)	855,655	291,282	389,700	5,744,168	1,038,337	743,641	1,068,367	4,078,973	-	-
Maintenance fee	1,427,782	1,421,568	850,713	836,795	447,729	621,151	572,385	-	-	-
Other	307,022	160,877	148,243	152,214	218,523	159,133	428,589	161,886	198,940	98,067
Total revenue	<u>12,397,181</u>	<u>10,796,155</u>	<u>8,711,064</u>	<u>13,523,286</u>	<u>8,016,587</u>	<u>8,327,707</u>	<u>7,982,326</u>	<u>10,357,521</u>	<u>6,359,952</u>	<u>5,657,667</u>
Expenses										
Salaries	2,241,162	2,027,979	1,996,372	1,828,934	1,759,625	1,660,311	1,568,180	1,516,070	1,473,652	1,492,679
Operating expenses	5,652,991	3,861,160	3,506,230	6,722,882	2,583,989	2,732,126	3,085,924	2,340,118	2,351,628	2,072,927
Depreciation	1,534,088	1,515,493	1,510,276	1,340,581	1,197,161	1,223,787	1,097,849	1,159,049	1,014,054	922,653
Interest	628,305	406,980	498,110	594,234	644,071	706,451	772,849	827,058	835,581	807,833
Total expense	<u>10,056,546</u>	<u>7,811,612</u>	<u>7,510,988</u>	<u>10,486,631</u>	<u>6,184,846</u>	<u>6,322,675</u>	<u>6,524,802</u>	<u>5,842,295</u>	<u>5,674,915</u>	<u>5,296,092</u>
Excess (deficiency) of revenue over expense:	<u>\$ 2,340,635</u>	<u>\$ 2,984,543</u>	<u>\$ 1,200,076</u>	<u>\$ 3,036,655</u>	<u>\$ 1,831,741</u>	<u>\$ 2,005,032</u>	<u>\$ 1,457,524</u>	<u>\$ 4,515,226</u>	<u>\$ 685,037</u>	<u>\$ 361,575</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 Management - Revenue and Expenses
Last Ten Fiscal Years**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Revenue										
Charge for services	\$ 6,269,365	\$ 6,353,183	\$ 6,253,935	\$ 5,810,000	\$ 5,975,631	\$ 5,234,047	\$ 4,939,698	\$5,238,584	\$5,189,996	\$4,569,244
Penalties and interest	447,743	631,268	441,286	375,385	63,900	73,582	80,229	139,885	166,694	222,571
Proceeds from sales of recyclables	340,424	227,025	202,325	268,340	154,886	81,407	71,675	84,038	100,922	103,916
Other	17,107	29,471	5,268	49,256	59,215	195,877	-	-	-	108,001
Operating transfer - County	2,645,000	2,645,000	2,645,000	2,645,000	2,645,000	2,645,000	2,645,000	1,445,000	1,445,000	-
Total revenue	<u>9,719,639</u>	<u>9,885,947</u>	<u>9,547,814</u>	<u>9,147,981</u>	<u>8,898,632</u>	<u>8,229,913</u>	<u>7,736,602</u>	<u>6,907,507</u>	<u>6,902,612</u>	<u>5,003,732</u>
Expense										
Salaries	1,387,457	1,335,170	1,220,245	1,138,650	1,062,789	1,030,337	1,010,043	973,539	920,997	873,361
Operating expenses	5,817,255	6,162,316	5,798,265	5,354,162	5,420,652	5,055,379	4,361,808	5,092,583	4,867,362	4,540,051
Loss on sale of fixed assets	-	-	-	-	-	-	-	-	-	-
Depreciation	203,133	174,008	154,380	107,960	90,952	90,217	176,590	180,669	182,637	242,015
Interest	241,073	263,743	308,018	347,036	253,197	383,626	448,443	508,969	573,368	653,566
Operating transfer - County	-	-	-	-	-	-	-	199,883	-	-
Total expense	<u>7,648,918</u>	<u>7,935,237</u>	<u>7,480,908</u>	<u>6,947,808</u>	<u>6,827,590</u>	<u>6,559,559</u>	<u>5,996,884</u>	<u>6,955,643</u>	<u>6,544,364</u>	<u>6,308,993</u>
Excess (deficiency) of revenue over expense	<u>\$ 2,070,721</u>	<u>\$ 1,950,710</u>	<u>\$ 2,066,906</u>	<u>\$ 2,200,173</u>	<u>\$ 2,071,042</u>	<u>\$ 1,670,354</u>	<u>\$ 1,739,718</u>	<u>\$ (48,136)</u>	<u>\$ 358,248</u>	<u>\$ (1,305,261)</u>
Tipping Fee per ton	\$ 61.00	\$ 58.00	\$ 54.00	\$ 54.00	\$ 51.00	\$ 51.00	\$ 49.00	\$ 47.00	\$ 47.00	\$ 45.00

Source: Carroll County Department of the Comptroller.

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Revenue							
Rent	\$ 495,278	\$ 450,749	\$ 517,732	\$ 472,539	\$ 353,763	\$ 156,533	\$143,281
Fuel sales	1,715,510	1,378,850	1,523,726	1,268,475	662,347	354,796	205,772
Capital contributions (1)	91,598	366,572	348,858	1,288,611	511,521	315,834	13,566
Capital contributions-County	-	5,603,372	-	-	-	-	-
Land sale	-	1,064,797	-	-	-	25,000	-
Operating transfer-County	40,000	40,000	83,020	44,053	58,176	142,405	44,240
Other	11,222	10,850	-	3,796	-	-	9,468
Total revenue	<u>2,353,608</u>	<u>8,915,190</u>	<u>2,473,336</u>	<u>3,077,474</u>	<u>1,585,807</u>	<u>994,568</u>	<u>416,327</u>
Expenses							
Salaries	236,788	184,513	182,310	159,740	96,725	82,472	77,741
Operating expenses	2,359,958	1,612,527	1,562,774	1,431,899	832,208	333,430	285,818
Operating expenses-capital (2)	255,400	36,061	227,795	137,850	-	367,330	1,100
Interest	122,044	130,092	138,741	144,323	132,137	133,179	145,796
Depreciation	123,428	123,428	123,428	118,050	23,792	24,029	-
Operating transfer-County	-	41,446	-	-	-	-	-
Total expense	<u>3,097,618</u>	<u>2,128,067</u>	<u>2,235,048</u>	<u>1,991,862</u>	<u>1,084,862</u>	<u>940,440</u>	<u>510,455</u>
Excess (deficiency) of revenue over expense:	<u>\$ (744,010)</u>	<u>\$ 6,787,123</u>	<u>\$ 238,288</u>	<u>\$1,085,612</u>	<u>\$ 500,945</u>	<u>\$ 54,128</u>	<u>\$ (94,128)</u>

(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 by Type of Benefit
As of June 30, 2008

Amount of Monthly Benefit	# of Retired Members	Type of Retirement				Option Selected					
		1	2	3	4	Unmod	A	B	C	D	E
Deferred	114										
\$ 1 - \$250	19	19				9	2	2	6		
251 - 500	26	24	2			7	1	3	9	1	5
501 - 750	6		4	2		1	1	1	2	1	
751 - 1000	1		1			1					
Over 1,000	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 Five Fiscal Years

Retirement Effective Date	Years of Credited Service					
	0 - 5	5 - 10	10 - 15	15 - 20	20 - 25	25 - 30
Period 7/1/03 to 6/30/04						
Average Monthly Benefit	\$ -	\$ -	\$ 215	\$ 228		
Average Final Monthly Salary	\$ -	\$ -	\$ 2,576	\$ 2,093		
Number of Retired Members	-	-	3	1		
Period 7/1/04 to 6/30/05						
Average Monthly Benefit	\$ 51	\$ 99	\$ 182	\$ 312		
Average Final Monthly Salary	\$ 2,102	\$ 2,090	\$ 2,238	\$ 2,809		
Number of Retired Members	1	3	5	2		
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	

Carroll County Employee Pension Plan was established during fiscal year 2004.

Source: Department of Human Resources.