

Comptroller Summary

	Actual FY 02	Original Budget FY 03	Adjusted Budget FY 03	Budget FY 04	% Change From Orig. FY 03	% Change From Adj. FY 03
Comptroller Administration	\$209,570	\$221,425	\$227,120	\$232,635	5.06%	2.43%
Accounting	815,100	583,370	583,482	582,880	-0.08%	-0.10%
Bond Issuance Expense	105,360	125,150	125,150	129,850	3.76%	3.76%
Collections Office	0	292,650	305,661	313,320	7.06%	2.51%
Independent Post Audit	223,100	46,600	46,600	56,000	20.17%	20.17%
Purchasing	292,640	311,110	315,599	325,805	4.72%	3.23%
Total Comptroller	\$1,645,770	\$1,580,305	\$1,603,612	\$1,640,490	3.81%	2.30%

Budget Changes

- Differences between the FY 03 Original Budgets and the FY 03 Adjusted Budgets are the result of a combination of employee upgrades, promotions and employee turnover, which caused a change in salary.
- The .10% decrease in the Accounting budget in FY 04 is primarily due to a decrease in third party charges of \$8,000. County investments are being made through the Maryland Government Local Investment Program, which are not subject to the third party charges. Third party charges only apply to individual investments made by the County. Bank service charges were decreased \$7,500 based on history.
- The 20.17% increase in the Independent Post Audit budget in FY 04 is primarily due to the cost of a new audit contract to replace the existing contract that expired in FY 03.

Highlights, Changes and Useful Information

- In FY 01, the Comprehensive Annual Financial Report (CAFR) received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This marks the seventeenth consecutive year the award has been received.
- The County sold the most recent issue of bonds at an interest rate of 3.711395%.
- In FY 03, due to a reorganization within the Department of the Comptroller, the Collections Office began operating as a separate function of the Bureau of Accounting.
- In FY 04, Carroll County anticipates issuing approximately \$23 million of general obligation bonds.

Comptroller Administration

Description	Actual FY 02	Original Budget FY 03	Adjusted Budget FY 03	Budget FY 04	% Change From Original FY 03	% Change From Adjusted FY 03
Personnel	\$201,480	\$208,060	\$213,755	\$219,560	5.53%	2.72%
Operating	7,890	13,115	13,115	13,075	-0.30%	-0.30%
Capital Outlay	200	250	250	0	-100.00%	-100.00%
Total	\$209,570	\$221,425	\$227,120	\$232,635	5.06%	2.43%
Employees FTE	4.00	4.00	4.00	4.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

Contact

Eugene C. Curfman, Comptroller (410) 386-2085
Kim Frock, Budget Analyst (410) 386-2082

Description

The Comptroller is responsible for the accounting for all financial activities of the County government. These responsibilities include maintaining all systems to properly record receipt and disbursement of funds and maintaining internal control systems for safeguarding County assets. The Comptroller is also responsible for ensuring that the County's financial records are in compliance with all Generally Accepted Accounting Principles (GAAP), for the issuance of the annual financial reports and management of all debt issuance for the County.

The Comptroller administers the Collections Office and the Bureaus of Accounting and Purchasing.

The Comptroller also monitors water, sewer and tipping fees for the accounting of the Enterprise funds.

Program Highlights

In FY 01, the Comprehensive Annual Financial Report (CAFR) received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This marks the seventeenth consecutive year the award has been received.

Budget Changes

Generally, operating and salary expenses were planned to grow 3% between FY 03 and FY 04. Most budgets, including this one, were held at or near this level.

Positions

Title	Type	FTE
Administrative Office Associate	Full-time	1.00
Comptroller	Full-time	1.00
Deputy Comptroller	Full-time	1.00
Financial Analyst	Full-time	1.00
Total		4.00

Accounting

Description	Actual FY 02	Original Budget FY 03	Adjusted Budget FY 03	Budget FY 04	% Change From Original FY 03	% Change From Adjusted FY 03
Personnel	\$741,060	\$497,040	\$497,152	\$511,390	2.89%	2.86%
Operating	73,510	86,330	86,330	71,490	-17.19%	-17.19%
Capital Outlay	530	0	0	0	0.00%	0.00%
Total	\$815,100	\$583,370	\$583,482	\$582,880	-0.08%	-0.10%
Employees FTE	23.75	13.00	13.00	13.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

Contact

Eugene C. Curfman, Comptroller (410) 386-2085
Kim Frock, Budget Analyst (410) 386-2082

Description

The Comptroller is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP).

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- The cost of a control should not exceed the benefits likely to be derived.
- The valuation of costs and benefits requires estimates and judgements by management.

The Bureau of Accounting is responsible for a variety of accounting functions including:

- Cash management and investments
- Payment of County obligations
- Grant and Enterprise fund accounting
- Accounting for fixed assets
- Trust and Agency Fund accounting
- Maintaining the Special Revenue, Capital and Debt Service funds
- Billing for water and sewer services
- Payment of County employees on a bi-weekly basis

In addition the Comptroller:

- Works with external auditors during interim and annual audits
- Maintains records of accounting transactions
- Prepares numerous Federal and State reports including the State Uniform Financial Report
- Prepares the Comprehensive Annual Financial Report (CAFR)

Program Highlights

For the fiscal year 2001, the Comprehensive Annual Financial Report (CAFR) received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance

Officers Association (GFOA). This marks the seventeenth consecutive year the award has been received.

During FY 02 Accounting:

- Made 179 investments
- Issued 24,388 payroll checks
- Issued 21,715 accounts payable checks
- Issued more than 27,630 voucher payments
- Issued 1,106 (W2) forms
- Issued approximately 670 (1099) forms

Budget Changes

- Differences between the FY 03 Original Budget and the FY 03 Adjusted Budget are the result of employee turnover, which caused a change in salary.
- Generally, operating and salary expenses were planned to grow 3% between FY 03 and FY 04.
- The .10% decrease in this budget in FY 04 is mainly due to an \$8,000 decrease in third party charges and a \$7,500 decrease in bank service charges. Third party charges were \$8,000 lower due to increased investments in Maryland Government Local Investment Program (MGLIP) and fewer individual investments. Third party charges only apply to individual investments. Bank service charges were lower due to history.

Positions

Title	Type	FTE
<i>Accountant</i>	Full-time	3.00
<i>Accounting Technician</i>	Full-time	4.00
<i>Accounts Payable Supervisor</i>	Full-time	1.00
<i>Bureau Chief</i>	Full-time	1.00
<i>Investment Officer</i>	Full-time	1.00
<i>Office Associate</i>	Full-time	1.00
<i>Payroll Manager</i>	Full-time	1.00
<i>Payroll Assistant</i>	Full-time	1.00
Total		13.00

Bond Issuance Expense

Description	Actual FY 02	Original Budget FY 03	Adjusted Budget FY 03	Budget FY 04	% Change From Original FY 03	% Change From Adjusted FY 03
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	105,360	125,150	125,150	129,850	3.76%	3.76%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$105,360	\$125,150	\$125,150	\$129,850	3.76%	3.76%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

Contact

Eugene C. Curfman, Comptroller (410) 386-2085
Kim Frock, Budget Analyst (410) 386-2082

Description

The County periodically issues long-term, tax-exempt bonds and enters into leases to finance construction of various infrastructure projects and to purchase equipment. The process of issuing bonds is a lengthy one. It starts with the development of a bond prospectus, which includes information about the County planning process, financial information and demographics. The purpose of the document is to give prospective buyers of bonds the assurance that the County is managed properly and will be able to meet the debt service requirements.

In FY 04, Carroll County is anticipating issuing approximately \$23 million of general obligation bonds.

There is no direct personnel expense included in this budget. Expenditures include the costs of bond counsel, legal costs, registration, printing and issuance of the bonds. This budget also includes the costs associated with the registration and agent services for all bond issues that have bonds still outstanding.

Carroll County's three bond ratings are currently:

- Moody's Investors Service Aa2
- Standard & Poor's AA
- Fitch AA+

The County maintained its bond ratings with all three rating agencies. The bonds sold in November 2002 were at an interest rate of 3.711395%.

The staff who administer the bond issuance expenses are included in the Comptroller Administration budget.

Budget Changes

Generally, operating and salary expenses were planned to grow 3% between FY 03 and FY 04. Most budgets, including this one, were held at or near that level.

Collections Office

Description	Actual FY 02	Original Budget FY 03	Adjusted Budget FY 03	Budget FY 04	% Change From Original FY 03	% Change From Adjusted FY 03
Personnel	\$0	\$269,440	\$282,451	\$290,165	7.69%	2.73%
Operating	0	23,020	23,020	22,965	-0.24%	-0.24%
Capital Outlay	0	190	190	190	0.00%	0.00%
Total	\$0	\$292,650	\$305,661	\$313,320	7.06%	2.51%
Employees FTE	0.00	10.63	10.63	10.63	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

Contact

Eugene C. Curfman, Comptroller (410) 386-2085
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Mission and Goals

The mission of the Collections Office is to properly record the receipt of all revenues remitted and due to the County.

Goals include:

- Maintain a high level of efficiency and accuracy while providing excellent customer service.
- Maximize earnings on invested assets by completing a timely deposit of funds to allow the County to meet its obligations and carry out all of the functions of government.

Description

The Collections Office is a centralized function for all County agencies. Tax sale proceedings are initiated on delinquent accounts near the end of the tax year in order to assure fairness to all taxpayers. Responsibility for security and transfer of deposits to financial institutions is maintained in the department.

The following are some of the revenues collected by the Collection Office:

- Real estate and personal property taxes
- Impact fees
- Recordation taxes
- Water and sewer utility charges
- Landfill tipping fees
- Recreation and parks fees
- Permit and inspection fees

Program Highlights

During fiscal year 2002:

- The County collection of recordation taxes, began on July 1, 2001. Collection of these taxes by the County eliminated the 5% collection fee charged by the State of Maryland.
- Issued 61,400 real estate tax bills
- Auctioned 44 properties that had delinquent taxes
- Issued 10,000 personal property tax bills
- Processed 18,400 deeds for recordation tax
- Processed 6,700 tax certifications
- Processed 8,000 permits

Budget Changes

- The difference between the FY 03 Original Budget and the FY 03 Adjusted Budget is due to employee upgrades.
- Generally, operating and salary expenses were planned to grow at 3% between FY 03 and FY 04. Most budgets, including this one, were held at or near that level.

Positions

Title	Type	FTE
<i>Accounting Asst/ Cashier</i>	Full-time	1.00
<i>Administrative Support</i>	Contractual	.63
<i>Cashier</i>	Full-time	3.00
<i>Collection Specialist</i>	Full-time	4.00
<i>Collections Office Supervisor</i>	Full-time	1.00
<i>Head Cashier/Bookkeeper</i>	Full-time	1.00
Total		10.63

Independent Post Audit

Description	Actual FY 02	Original Budget FY 03	Adjusted Budget FY 03	Budget FY 04	% Change From Original FY 03	% Change From Adjusted FY 03
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	223,100	46,600	46,600	56,000	20.17%	20.17%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$223,100	\$46,600	\$46,600	\$56,000	20.17%	20.17%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

Contact

Eugene C. Curfman, Comptroller (410) 386-2085

Kim Frock, Budget Analyst (410) 386-2082

Mission and Goals

To successfully bid audits to an independent certified public accountant to assure that the County is keeping accurate records by following the Governmental Accounting Standards Board regulations.

Budget Changes

Generally, operating and salary expenses were planned to grow 3% between FY 03 and FY 04. The 20.17% increase in this budget in FY 04 is due to the cost of a new audit contract to replace the contract that expired during FY 03.

The staff who administer the Independent Post Audit are included in the Comptroller Administration budget.

Purchasing

Description	Actual FY 02	Original Budget FY 03	Adjusted Budget FY 03	Budget FY 04	% Change From Original FY 03	% Change From Adjusted FY 03
Personnel	\$216,760	\$221,150	\$223,139	\$229,835	3.93%	3.00%
Operating	74,430	89,660	92,160	95,970	7.04%	4.13%
Capital Outlay	1,450	300	300	0	-100.00%	-100.00%
Total	\$292,640	\$311,110	\$315,599	\$325,805	4.72%	3.23%
Employees FTE	6.00	6.00	6.00	6.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. On-going mid-year changes have been annualized for comparison purposes.

Contact

Eugene C. Curfman, Comptroller (410) 386-2085
Kim Frock, Budget Analyst (410) 386-2082

Mission and Goals

The Bureau of Purchasing strives to achieve a fair and equitable procurement process with a trained staff of purchasing professionals. As stewards for the taxpayers of Carroll County, the Bureau strives to: obtain optimum value for every tax dollar spent, maximize purchasing options through new and existing partnerships in the business community and provide solid customer service practices with the public and user agencies.

Goals include:

- Promote solid procurement practices through continuing educational opportunities.
- Establish new business partnerships in Carroll County, the United States and abroad.
- Create and maintain accurate and complete procurement activity records and reports.
- Continue enhancements of procurement processes through review and updating of policy and procedures.
- Enhance the buying function through e-commerce.
- Establish an on-line web presence.
- Provide sound procurement advice and assistance for all user agencies.
- Pursue cooperative bidding opportunities.

Description

The Bureau of Purchasing provides for the procurement of products, services and construction for all County Government agencies, some State agencies, the Court system and the Carroll County Sheriff's Office. The Bureau also provides assistance to non-profit agencies designated by the Board of Commissioners, such as the volunteer fire companies.

The Bureau participates in cooperative purchasing initiatives with Carroll County Public Schools and other County and State government agencies, school systems and the Baltimore

Cooperative Purchasing Committee (BCPC). The BCPC committee includes representatives of Anne Arundel County, Baltimore City, Baltimore County, Baltimore County Public Schools, Carroll County, Harford County, Howard County and the Maryland Department of General Services.

Program Highlights

- Improved the exchange of bidding information with local businesses by utilizing cable television for advertising of bid opportunities.
- Implemented vendor performance evaluations.
- Entire staff participated in educational training opportunities to improve services and support to our users and the public.
- Purchasing has recorded \$34,577,715 in procurement expenditure activity in FY 2001-2002.

Budget Changes

- The difference between the FY 03 Original Budget and the FY 03 Adjusted Budget salary cost is due to an employee promotion.
- The difference between the FY 03 Original Budget and the FY 03 Adjusted Budget for operating expenses is due to consulting fees for the Baltimore Metropolitan Cooperative Electricity Bid.
- Generally, operating and salary expenses were planned to grow 3% between FY 03 and FY 04. Most budgets, including this one were held at or near that level.

Positions

Title	Type	FTE
<i>Bureau Chief</i>	Full-time	1.00
<i>Buyer</i>	Full-time	2.00
<i>Office Associate</i>	Full-time	2.00
<i>Senior Buyer</i>	Full-time	1.00
Total		6.00