

Comptroller Summary

	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Proposed Budget FY 05	% Change From Orig. FY 04	% Change From Adj. FY 04
Comptroller Administration	\$226,570	\$232,635	\$241,155	\$257,665	10.76%	6.85%
Accounting	550,619	582,880	591,210	618,540	6.12%	4.62%
Bond Issuance Expense	101,254	129,850	129,850	129,150	-0.54%	-0.54%
Collections Office	303,463	313,320	333,123	349,265	11.47%	4.85%
Independent Post Audit	46,800	56,000	43,600	44,600	-20.36%	2.29%
Purchasing	297,989	325,805	325,960	326,605	0.25%	0.20%
Total Comptroller	\$1,526,696	\$1,640,490	\$1,664,898	\$1,725,825	5.20%	3.66%

Budget Changes

Included in the FY 04 Adjusted Budget for the Collections Office is funding for an additional collections specialist position.

Highlights, Changes and Useful Information

- Due to changes in governmental accounting procedures, an accrual for one day's payroll expense is included in FY 05 in the personnel section of the budgets. For further explanation of payroll accruals, refer to the glossary.
- In FY 02, 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 eighteenth consecutive year the award has been received.
- The County maintained its bond ratings with all three rating agencies. The November 2003 bond issue was sold at an interest rate of 3.49%. The recent refunding of County bond issues was 3.19%, the lowest rate ever received by the County.
- In FY 05, Carroll County anticipates issuing approximately \$41 million of general obligation bonds.

Comptroller Administration

Description	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Proposed Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$214,429	\$219,560	\$228,080	\$245,120	11.64%	7.47%
Operating	11,702	13,075	13,075	12,545	-4.05%	-4.05%
Capital Outlay	438	0	0	0	0.00%	0.00%
Total	\$226,570	\$232,635	\$241,155	\$257,665	10.76%	6.85%
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
Rita Zimmerman, Senior Budget Analyst (410) 386-2082

Mission

The Department's mission is to maintain strong financial controls to ensure that all County assets are safeguarded and that the County continues to maintain a strong financial condition.

Goals include:

- To maintain strong financial controls.
- Establish the major general infrastructure per accordance with GASB 34.

Description

The Comptroller is responsible for the accounting of 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 02, 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 eighteenth consecutive year the award has been received.
- The Department of the Comptroller has established a schedule for accounting for identifying all fixed assets in accordance with GASB 34.

Budget Changes

Differences between the FY 04 Original Budget, the FY 04 Adjusted Budget and the FY 05 Proposed Budget in personnel expenses are the result of salary adjustments.

Positions

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

Accounting

Description	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Proposed Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$505,240	\$511,390	\$519,720	\$550,395	7.63%	5.90%
Operating	45,005	71,490	71,490	67,955	-4.94%	-4.94%
Capital Outlay	374	0	0	190	100.00%	100.00%
Total	\$550,619	\$582,880	\$591,210	\$618,540	6.12%	4.62%
Employees FTE	13.00	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
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Mission

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).

Goals

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.

Description

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
- Pension Trust 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 2002, 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 eighteenth consecutive year the award has been received.

The Bureau of Accounting historical statistics are as follows:

	FY 00	FY 01	FY 02	FY 03
Investments Made	236	218	179	195
Payroll Checks Issued	23,528	24,554	24,388	27,783
Accounts Payable Checks Issued	22,070	21,655	21,715	23,297
Voucher Payments Processed	27,800	28,100	27,630	29,900
W-2 Forms Issued	1,118	1,147	1,106	1,110
1099 Forms Issued	620	650	670	701

Budget Changes

Differences between the FY 04 Original Budget, the FY 04 Adjusted Budget and the FY 05 Proposed Budget in personnel expenses are the result of changes due to the combination of salary adjustments and position reclassifications.

Positions

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

Bond Issuance Expense

Description	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Proposed Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	101,254	129,850	129,850	129,150	-0.54%	-0.54%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$101,254	\$129,850	\$129,850	\$129,150	-0.54%	-0.54%
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.

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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 05, Carroll County is anticipating issuing approximately \$41 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 November 2003 bond issue was sold at an interest rate of 3.49%. The recent refunding of County bond issues was 3.19%, the lowest rate ever received by the County.

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

Collections Office

Description	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Proposed Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$286,260	\$290,165	\$309,968	\$326,975	12.69%	5.49%
Operating	17,204	22,965	22,965	22,115	-3.70%	-3.70%
Capital Outlay	0	190	190	175	-7.89%	-7.89%
Total	\$303,463	\$313,320	\$333,123	\$349,265	11.47%	4.85%
Employees FTE	10.63	10.63	11.63	11.63	-----	-----

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

Contact

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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.
- Complete 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

	FY 02	FY 03	% Change
Real Estate Tax Bills Issued	61,400	64,100	4.40%
Tax Properties Sold at Tax Sale	44	78	77.27%
Personal Property Tax Bills Issued	10,000	9,600	(0.04%)
Deeds Processed for Recordation Tax	18,400	26,500	44.02%
Tax Certifications Processed	6,700	6,500	(2.99%)
Permits Processed	8,000	7,300	(0.09%)

Budget Changes

- The change in FTE's from the FY 04 Original Budget to the FY 04 Adjusted Budget includes an additional Collections Specialist position.
- Differences between the FY 04 Original Budget, the FY 04 Adjusted Budget and the FY 05 Proposed Budget in personnel expenses are the result of changes due to the combination of the new position, salary adjustments and promotions.

Positions

Title	Type	FTE
Accounting Asst/ Cashier	Full-time	1.00
Administrative Support	Contractual	0.63
Cashier	Full-time	3.00
Collection Specialist	Full-time	5.00
Collections Office Supervisor	Full-time	1.00
Head Cashier/Bookkeeper	Full-time	1.00
Total		11.63

Independent Post Audit

Description	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Proposed Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	46,800	56,000	43,600	44,600	-20.36%	2.29%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$46,800	\$56,000	\$43,600	\$44,600	-20.36%	2.29%
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

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Mission and Goals

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

Budget Changes

- The FY 04 Original Budget included audit fees for other funds that are not included in the FY 05 Proposed Budget, accounting for the 20.36% decrease.
- The 2.29% increase in this budget in FY 05 is due to the increase in costs for auditing services during FY 03.

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

Purchasing

Description	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Proposed Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$229,378	\$229,835	\$229,990	\$245,120	6.65%	6.58%
Operating	68,611	95,970	95,970	81,085	-15.51%	-15.51%
Capital Outlay	0	0	0	400	100.00%	100.00%
Total	\$297,989	\$325,805	\$325,960	\$326,605	0.25%	0.20%
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

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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 and maintain new business partnerships in Carroll County.
- 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

- Worked cooperatively with the Carroll County Health Department to assist in procuring six new health related program contracts for an estimated value of \$1.5 million. Program contracts were awarded for Pathology, Smoking Cessation Counseling for Pregnant Women, Inpatient Smoking Cessation, Audiologist Services, Transportation Services for Medical Assistance Recipients and a Security Access System. All of these services directly benefit the citizens of Carroll County.
- Currently implementing a procurement card-purchasing program for County agency use to streamline or eliminate the use of minor and regular purchase orders for full implementation during FY 05.
- The Purchasing subcommittee of the Baltimore Metropolitan Council of Government actively worked together with the public school system to save money on a variety of commodities and services.
- Procurement activity by the Bureau of Purchasing totaled in the following years:

FY 00	FY 01	FY 02	FY 03
\$22.1 million	\$45.9 million	\$34.6 million	\$44.1 million

Budget Changes

- Differences between the FY 04 Original Budget, the FY 04 Adjusted Budget and the FY 05 Proposed Budget in personnel expenses are the result of changes due to the combination of salary adjustments, promotions and turnover.
- The 15.51% decrease in operating expenses is primarily due to the elimination of \$10,000 for equipment repair that was originally budgeted to cover the discontinuation of maintenance agreements on some equipment. These repairs will now be charged to individual budgets.

Positions

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