

Comptroller Summary

	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Recom Budget FY 05	% Change From Orig. FY 04	% Change From Adj. FY 04
Comptroller Administration	\$226,570	\$232,635	\$232,635	\$243,085	4.49%	4.49%
Accounting	550,619	582,880	582,880	605,105	3.81%	3.81%
Bond Issuance Expense	101,254	129,850	129,850	129,150	-0.54%	-0.54%
Collections Office	303,463	313,320	331,433	345,530	10.28%	4.25%
Independent Post Audit	46,800	56,000	43,600	44,600	-20.36%	2.29%
Purchasing	297,989	325,805	322,337	319,670	-1.88%	-0.83%
Total Comptroller	\$1,526,696	\$1,640,490	\$1,642,735	\$1,687,140	2.84%	2.70%

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

- 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 lowest rate ever received by the County. The low bid on a recent refunding of County bond issues was 3.19%.
- In FY 05, Carroll County anticipates issuing approximately \$31 million of general obligation bonds.

Comptroller Administration

Description	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Recom Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$214,429	\$219,560	\$219,560	\$230,540	5.00%	5.00%
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	\$232,635	\$243,085	4.49%	4.49%
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 a schedule for accounting for identifying all fixed assets in accordance with GASB 34 by July 2004.

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.

Budget Changes

Generally, no growth was planned for operating expenses and salary expenses were planned to grow 5% between FY 04 and FY 05. Most budgets, including this one, were held at or near that 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 03	Original Budget FY 04	Adjusted Budget FY 04	Recom Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$505,240	\$511,390	\$511,390	\$536,960	5.00%	5.00%
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	\$582,880	\$605,105	3.81%	3.81%
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
Rita Zimmerman, Senior Budget Analyst (410) 386-2082

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
- 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 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 Issued	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

Generally, no growth was planned for operating expenses and salary expenses were planned to grow 5% between FY 04 and FY 05. Most budgets, including this one, were held at or near that level.

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	Recom 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.

Contact

Eugene C. Curfman, Comptroller (410) 386-2085
 Rita Zimmerman, Senior 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 05, Carroll County is anticipating issuing approximately \$31 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 lowest rate ever received by the County. The low bid on a recent refunding of County bond issues was 3.19%.

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

Budget Changes

Generally, no growth was planned for operating expenses between FY 04 and FY 05. Most budgets, including this one, were held at or near that level.

Collections Office

Description	Actual FY 03	Original Budget FY 04	Adjusted Budget FY 04	Recom Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$286,260	\$290,165	\$308,278	\$323,240	11.40%	4.85%
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	\$331,433	\$345,530	10.28%	4.25%
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

Eugene C. Curfman, Comptroller (410) 386-2085
Rita Zimmerman, Senior Budget Analyst (410) 386-2082

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

	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

- Included in the FY 04 Adjusted Budget is funding for an additional collections specialist position.
- Generally, no growth was planned for operating expenses and salary expenses were planned to grow 5% between FY 04 and FY 05. Most budgets, including this one, were held at or near that level.

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	Recom 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

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

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

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	Recom Budget FY 05	% Change From Original FY 04	% Change From Adjusted FY 04
Personnel	\$229,378	\$229,835	\$226,367	\$238,185	3.63%	5.22%
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	\$322,337	\$319,670	-1.88%	-0.83%
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
Rita Zimmerman, Senior 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 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.
- The Bureau of Purchasing has recorded the following in procurement expenditure activity:

FY 99 – 00	FY 00 – 01	FY 01 – 02	FY 02 – 03
\$22.1 million	\$45.9 million	\$34.6 million	\$44.1 million

Budget Changes

- Generally, salary expenses were planned to grow 5% between FY 04 and FY 05. Most budgets, including this one, were held at or near that level.
- The 15.51% decrease in operating expenses is primarily due to the elimination of \$10,000 to potentially repair County equipment that is no longer included in a maintenance agreement due to the phasing out of these agreements.

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