

Comptroller Summary

	Actual FY 04	Original Budget FY 05	Adjusted Budget FY 05	Proposed Budget FY 06	% Change From Orig. FY 05	% Change From Adj. FY 05
Comptroller Administration	\$228,547	\$257,665	\$227,807	\$242,020	-6.07%	6.24%
Accounting	552,704	618,540	611,620	629,100	1.71%	2.86%
Bond Issuance Expense	393,257	129,150	129,150	134,880	4.44%	4.44%
Collections Office	303,727	349,265	345,393	363,610	4.11%	5.27%
Independent Post Audit	39,000	44,600	44,600	42,800	-4.04%	-4.04%
Purchasing	310,547	326,605	323,357	341,070	4.43%	5.48%
Total Comptroller	\$1,827,781	\$1,725,825	\$1,681,927	\$1,753,480	1.60%	4.25%

Budget Changes

Differences between the FY05 Original Budgets and the FY05 Adjusted Budgets are the result of salary changes.

Highlights, Changes and Useful Information

- In FY 03, 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 nineteenth consecutive year the award has been received.
- Carroll County's three bond ratings are currently:
 - Moody's Investors Service Aa2
 - Standard & Poor's AA
 - Fitch AA+

Comptroller Administration

Description	Actual FY 04	Original Budget FY 05	Adjusted Budget FY 05	Proposed Budget FY 06	% Change From Original FY 05	% Change From Adjusted FY 05
Personnel	\$219,082	\$245,120	\$215,262	\$226,070	-7.77%	5.02%
Operating	9,465	12,545	12,545	13,450	7.21%	7.21%
Capital Outlay	0	0	0	2,500	100.00%	100.00%
Total	\$228,547	\$257,665	\$227,807	\$242,020	-6.07%	6.24%
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

Robert Burk, Acting Comptroller (410) 386-2338
Deborah Effingham, 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.

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 Enterprise funds.

Program Highlights

In FY 03, 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 nineteenth consecutive year the award has been received.

Budget Changes

- Differences between the FY 05 Original Budget, the FY 05 Adjusted Budget and the FY 06 Budget in personnel expenses are the result of salary adjustments.
- Generally, salary expenses were planned to grow 5% and operating expenses at 3% between FY 05 and FY 06. Most budgets, including this one were held at or near that level.

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 04	Original Budget FY 05	Adjusted Budget FY 05	Proposed Budget FY 06	% Change From Original FY 05	% Change From Adjusted FY 05
Personnel	\$507,950	\$550,395	\$543,475	\$569,740	3.51%	4.83%
Operating	44,754	67,955	67,955	59,170	-12.93%	-12.93%
Capital Outlay	0	190	190	190	0.00%	0.00%
Total	\$552,704	\$618,540	\$611,620	\$629,100	1.71%	2.86%
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

Larry R. Brown, Bureau Chief Accounting (410) 386-2011
Deborah Effingham, Budget Analyst (410) 386-2082

Mission

The Bureau of Accounting 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 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 Bureau of Accounting:

- 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 2003, the CAFR received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This marks the nineteenth consecutive year the award has been received.

The Bureau of Accounting's output measurements are as follows:

	FY 01	FY 02	FY 03	FY 04
Investments Made	218	179	195	163
Payroll Checks Issued	24,554	24,388	24,894	25,191
Accounts Payable Checks Issued	21,655	21,715	23,297	23,367
Voucher Payments Processed	28,100	27,630	29,900	30,172
W-2 Forms Issued	1,147	1,106	1,110	1,121
1099 Forms Issued	650	670	701	738

Budget Changes

- Differences between the FY 05 Original Budget, the FY 05 Adjusted Budget and the FY 06 Budget in personnel expenses are the result of salary adjustments.
- The 12.93% decrease in operating is due an adjustment of bank transaction fees to be consistent with history.

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 04	Original Budget FY 05	Adjusted Budget FY 05	Proposed Budget FY 06	% Change From Original FY 05	% Change From Adjusted FY 05
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	393,257	129,150	129,150	134,880	4.44%	4.44%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$393,257	\$129,150	\$129,150	\$134,880	4.44%	4.44%
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

Robert Burk, Acting Comptroller (410) 386-2338
Deborah Effingham, 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.

Expenditures associated with bond issuance include bond counsel to assure tax-exempt status and the authorization of its issuance; financial advisors that advise the issuer on all financial matters associated with the bond issue; rating agencies that give indications of bond and note creditworthiness; bank registration fees, and printing of the Official Statement. 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 staff who administer the bond issuance expenses are included in the Comptroller Administration budget.

Collections Office

Description	Actual FY 04	Original Budget FY 05	Adjusted Budget FY 05	Proposed Budget FY 06	% Change From Original FY 05	% Change From Adjusted FY 05
Personnel	\$284,715	\$326,975	\$323,103	\$338,780	3.61%	4.85%
Operating	18,843	22,115	22,115	24,650	11.46%	11.46%
Capital Outlay	169	175	175	180	2.86%	2.86%
Total	\$303,727	\$349,265	\$345,393	\$363,610	4.11%	5.27%
Employees FTE	11.63	11.63	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

Robert Burk, Acting Comptroller (410) 386-2338
Deborah Effingham, 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.
- 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	FY04
Real Estate Tax Bills Issued	61,400	64,100	61,200
Tax Properties Sold at Tax Sale	44	78	77
Personal Property Tax Bills Issued	10,000	9,600	5,100
Deeds Processed for Recordation Tax	18,400	26,500	25,600
Tax Certifications Processed	6,700	6,500	6,400
Permits Processed	8,000	7,300	14,700

Budget Changes

The difference between the FY 05 Original Budget, the FY 05 Adjusted Budget and the FY 06 Budget are the result of salary adjustments.

Positions

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

Independent Post Audit

Description	Actual FY 04	Original Budget FY 05	Adjusted Budget FY 05	Proposed Budget FY 06	% Change From Original FY 05	% Change From Adjusted FY 05
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	39,000	44,600	44,600	42,800	-4.04%	-4.04%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$39,000	\$44,600	\$44,600	\$42,800	-4.04%	-4.04%
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

Robert Burk, Acting Comptroller (410) 386-2338
Deborah Effingham, Budget Analyst (410) 386-2082

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.

Description

The independent audit is performed on an annual basis to provide reasonable assurance that the financial statements of Carroll County for the prior fiscal year are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

Budget Changes

This budget reflects the amount of audit fees charged to the General Fund. The decrease in expense is due to a higher percentage being allocated to the Solid Waste Enterprise Fund and Industrial Development Authority.

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

Purchasing

Description	Actual FY 04	Original Budget FY 05	Adjusted Budget FY 05	Proposed Budget FY 06	% Change From Original FY 05	% Change From Adjusted FY 05
Personnel	\$226,651	\$245,120	\$241,872	\$253,940	3.60%	4.99%
Operating	83,896	81,085	81,085	84,850	4.64%	4.64%
Capital Outlay	0	400	400	2,280	470.00%	470.00%
Total	\$310,547	\$326,605	\$323,357	\$341,070	4.43%	5.48%
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

Richard Shelton, Bureau Chief of Purchasing
(410) 386-2181

Deborah Effingham, 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 Regional Cooperative Purchasing Committee (BRCPC). The BRCPC 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

- The Bureau worked diligently with the members of the towns and volunteer fire companies in Carroll County to establish mutual commodity and service needs. The joint purchase initiatives will lead to savings in tax dollars. Most notable was the decision to save tax dollars through consolidation of electricity accounts for bidding, purchase of commodities such as furniture and the purchase of supplies through the central warehouse. The continuation of this joint effort will result in future identification of common commodities and services that will result in additional savings.
- Completed the implementation of a procurement card-purchasing program for County agency use to streamline or eliminate the use of minor and regular purchase orders 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 in Millions:

FY 01	FY 02	FY 03	FY 04
\$45.9	\$34.6	\$44.1	\$45.8

Budget Changes

- The difference between the FY 05 Original Budget and the FY 05 Adjusted Budget are the result of salary adjustments.
- Generally, salary expenses were planned to grow 5% and operating expenses were planned to grow 3% between FY 05 and FY 06. Most budgets, including this one, were held at or near that level.

Positions

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