

Comptroller Summary

	Actual FY 05	Original Budget FY 06	Adjusted Budget FY 06	Recom Budget FY 07	% Change From Orig. FY 06	% Change From Adj. FY 06
Comptroller Administration	\$202,669	\$242,020	\$222,670	\$234,560	-3.08%	5.34%
Accounting	596,655	629,100	599,144	633,820	0.75%	5.79%
Bond Issuance Expense	165,724	134,880	134,880	155,300	15.14%	15.14%
Collections Office	332,235	363,610	362,330	381,390	4.89%	5.26%
Independent Post Audit	41,600	42,800	42,800	50,300	17.52%	17.52%
Purchasing	327,190	341,070	341,092	368,610	8.07%	8.07%
Total Comptroller	\$1,666,072	\$1,753,480	\$1,702,916	\$1,823,980	4.02%	7.11%

Budget Changes

- Differences between the FY 06 Original Budgets and the FY 06 Adjusted Budgets are primarily the result of salary adjustments.
- The 15.14% increase in Bond Issuance Expense is due to an increase in financial advisors fees that are directly associated with the increase in the size of the bond issuance in FY 07.
- The 17.52% increase in Independent Post Audit is mainly due to additional audit fees for required GASB 34 retroactive infrastructure reporting.

Highlights, Changes and Useful Information

- In FY 05, 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 twentieth 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+
- Due to the County's strong credit rating, the County was able to issue \$35,060,000 in bonds in FY 06. The interest rate on the bond issue was 3.97%
- In FY 06, the County opened the South Carroll Government Satellite office in the Eldersburg Library building. The Satellite office was opened to provide more convenient services to South Carroll residents. The office offers permit and collection services.
- During FY 06, Carroll County became an active participant in the Baltimore Regional Cooperative Purchasing Committee's (BRCPC) initiative to implement a new electricity procurement strategy. This will allow the County to purchase electricity from the wholesale market at a lower cost.

Comptroller Administration

Description	Actual FY 05	Original Budget FY 06	Adjusted Budget FY 06	Recom Budget FY 07	% Change From Original FY 06	% Change From Adjusted FY 06
Personnel	\$194,040	\$226,070	\$206,720	\$218,740	-3.24%	5.81%
Operating	8,629	13,450	13,450	15,820	17.62%	17.62%
Capital Outlay	0	2,500	2,500	0	-100.00%	-100.00%
Total	\$202,669	\$242,020	\$222,670	\$234,560	-3.08%	5.34%
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, Comptroller (410) 386-2338

Deborah Effingham, 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.

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 05, 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 twentieth consecutive year the award has been received.

Budget Changes

- The difference between the FY 06 Original Budget and the FY 06 Adjusted Budget in personnel expenses are the result of salary adjustments and a change in position from Deputy Comptroller to Financial Systems Administrator.

- The 5.81% increase in personnel is due to a planned 5% growth in salaries in FY 07 and the addition of a Carroll County Public School Academy of Finance Student Internship.
- The 17.62% increase in operating is due to an increase in the Governmental Accounting Standards Board (GASB) fees.

Positions

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

Accounting

Description	Actual FY 05	Original Budget FY 06	Adjusted Budget FY 06	Recom Budget FY 07	% Change From Original FY 06	% Change From Adjusted FY 06
Personnel	\$550,487	\$569,740	\$539,784	\$566,650	-0.54%	4.98%
Operating	43,384	59,170	59,170	67,170	13.52%	13.52%
Capital Outlay	2,783	190	190	0	-100.00%	-100.00%
Total	\$596,655	\$629,100	\$599,144	\$633,820	0.75%	5.79%
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

Doreen Hazelip, Bureau Chief (410) 386-2336
Deborah Effingham, Senior 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

- Continue to achieve excellence in financial reporting
- Establish and maintain an internal control structure to protect the assets of the county
- Ensure the County's financial records are in compliance with Generally Accepted Accounting Principles.

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 2005, the CAFR received the Certificate of Achievement for Excellence in Financial Reporting from the

Government Finance Officers Association (GFOA). This marks the twentieth consecutive year the award has been received.

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

	FY 02	FY 03	FY 04	FY 05
Investments Made	179	195	163	207
Payroll Checks Issued	24,388	24,894	25,191	25,718
Accounts Payable Checks Issued	21,715	23,297	23,367	22,864
Voucher Payments Processed	27,630	29,900	30,172	29,707
W-2 Forms Issued	1,106	1,110	1,121	1,161
1099 Forms Issued	670	701	738	838

Budget Changes

- The difference between the FY 06 Original Budget and the FY 06 Adjusted Budget is the result of a FY 06 vacant Bureau Chief position.
- Generally, salaries were planned to grow 5% in FY 07.
- The 13.52% increase in operating is primarily due to bank fees associated with the collection of the State of Maryland's Chesapeake Bay Restoration fee. The costs will be offset by the State of Maryland as a cost recovery fee.

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
Payroll Technician	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 05	Original Budget FY 06	Adjusted Budget FY 06	Recom Budget FY 07	% Change From Original FY 06	% Change From Adjusted FY 06
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	165,724	134,880	134,880	155,300	15.14%	15.14%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$165,724	\$134,880	\$134,880	\$155,300	15.14%	15.14%
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, Comptroller (410) 386-2338

Deborah Effingham, 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.

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.

Budget Changes

The 15.14% increase in operating is primarily due to an increase in financial advisory fees. Financial advisory fees fluctuate with the size of bond issues. The bond issue is planned to increase \$13 million from FY 06 to FY 07.

Collections Office

Description	Actual FY 05	Original Budget FY 06	Adjusted Budget FY 06	Recom Budget FY 07	% Change From Original FY 06	% Change From Adjusted FY 06
Personnel	\$312,918	\$338,780	\$337,500	\$354,320	4.59%	4.98%
Operating	19,317	24,650	24,650	26,890	9.09%	9.09%
Capital Outlay	0	180	180	180	0.00%	0.00%
Total	\$332,235	\$363,610	\$362,330	\$381,390	4.89%	5.26%
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, Comptroller (410) 386-2338

Deborah Effingham, 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.
- 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
- Chesapeake Bay Restoration Fee

Program Highlights

	FY 03	FY 04	FY05
Real Estate Tax Bills Issued	64,100	61,700	61,800
Tax Properties Sold at Tax Sale	78	77	56
Personal Property Tax Bills Issued	9,600	5,100	4,800
Deeds Processed for Recordation Tax	26,500	25,600	20,900
Tax Certifications Processed	6,500	6,400	5,800
Permits Processed	7,300	14,700	7,000

Budget Changes

- The difference between the FY 06 Original Budget, the FY 06 Adjusted Budget and the FY 07 Budget are the result of salary adjustments.
- The 9.09% increase in operating is primarily due to the expansion of services with the opening of the South Carroll Government Center in the Eldersburg Library.

Positions

Title	Type	FTE
<i>Administrative Support</i>	Contractual	0.63
<i>Cashier</i>	Full-time	3.00
<i>Collection Analyst</i>	Full-time	1.00
<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 05	Original Budget FY 06	Adjusted Budget FY 06	Recom Budget FY 07	% Change From Original FY 06	% Change From Adjusted FY 06
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	41,600	42,800	42,800	50,300	17.52%	17.52%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$41,600	\$42,800	\$42,800	\$50,300	17.52%	17.52%
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, Comptroller (410) 386-2338

Deborah Effingham, Senior 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 increase in expense is primarily due to a one-time fee of \$5,000 for the implementation and audit of required GASB 34 retroactive infrastructure reporting. Infrastructure includes roads, bridges, and water and wastewater facilities. The purpose of GASB 34 infrastructure reporting is to place a value on long-term infrastructure assets and the maintenance efforts in order to prolong them for the benefit of future use.

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

Purchasing

Description	Actual FY 05	Original Budget FY 06	Adjusted Budget FY 06	Recom Budget FY 07	% Change From Original FY 06	% Change From Adjusted FY 06
Personnel	\$241,371	\$253,940	\$253,962	\$266,640	5.00%	4.99%
Operating	175,574	182,850	182,850	201,470	10.18%	10.18%
Capital Outlay	(89,755)	(95,720)	(95,720)	(99,500)	3.95%	3.95%
Total	\$327,190	\$341,070	\$341,092	\$368,610	8.07%	8.07%
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, 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.
- Utilize the most innovative and promising ideas or solutions to secure goods, services and construction needs for the County.
- 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.
- Expand on-line services to our customers.
- 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, Carroll County, Harford County, and Howard County. Other active entities include the City of Annapolis, State of Maryland, Public School Systems and local fire companies and collegiate institutions.

Program Highlights

- Fully implemented the procurement card-purchasing program for County agency use to streamline or eliminate the use of minor and regular purchase orders.
- During FY 06, Carroll County became an active participant in the Baltimore Regional Cooperative Purchasing Committee's (BRCPC) initiative to implement a new electricity procurement strategy. The participants are collectively managing their power portfolio and procuring electricity more directly from the competitive marketplace.

Budget Changes

- The difference between the FY 06 Original Budget and the FY 06 Adjusted Budget is the result of salary adjustments.
- Generally, salary expenses were planned to grow 5% between FY 06 and FY 07. Most budgets, including this one, were held at or near that level.
- The 10.18% increase in operating is primarily due to consulting fees associated with cooperative purchasing agreements.

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