

Reading a Typical Budget Page

Previous year actual expenditures Current Budget adopted by the Board of County Commissioners in May Current Budget including mid-year adjustments, annualized for comparison purposes The Board of County Commissioner's budget for next year

Accounting

Description	Actual FY 06	Original Budget FY 07	Adjusted Budget FY 07	Recomm Budget FY 08	% Change From Original FY 07	% Change From Adjusted FY 07
Personnel	\$489,478	\$566,650	\$568,240	\$596,530	5.27%	4.98%
Operating	56,468	67,170	67,170	74,760	11.30%	11.30%
Capital Outlay	194	0	0	360	100.00%	100.00%
Total	\$546,139	\$633,820	\$635,410	\$671,650	5.97%	5.70%
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.

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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 2006, the CAFR received the Certificate of Achievement for Excellence in Financial Reporting from the

Government Finance Officers Association (GFOA). This marks twenty-one years the award has been received.

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

	FY 03	FY 04	FY 05	FY 06
Investments Made	195	163	207	167
Payroll Checks Issued	24,894	25,191	25,718	26,503
Accounts Payable Checks Issued	23,297	23,367	22,864	22,083
Voucher Payments Processed	29,900	30,172	29,707	28,030
W-2 Forms Issued	1,110	1,121	1,161	1,208
1099 Forms Issued	701	738	838	809

Budget Changes

- The difference between the FY 07 Original Budget and the FY 07 Adjusted Budget in personnel expenses is a result of salary adjustments.
- The 11.30% increase in operating is primarily due to bank fees, and third party fees associated with the investment portfolio.

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

Shows the budget of the department by type of expenditure

Full-time equivalent positions in the department

Significant budget changes from the prior year's budget

Total authorized full-time equivalent positions in the department

The budget document presents in a standardized format, the operating budget for each department. The typical budget page describes the functions of the organization, actual and estimated expenditures over a three-year period, and major highlights of the new budget.

An explanation of full-time equivalent positions is located in the glossary.