

Comptroller Summary

	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
Comptroller Administration	\$200,775	\$234,560	\$239,750	\$253,800	8.20%	5.86%
Accounting	546,139	633,820	635,410	671,650	5.97%	5.70%
Bond Issuance Expense	167,165	155,300	155,300	190,170	22.45%	22.45%
Collections Office	357,691	381,390	379,575	397,700	4.28%	4.78%
Independent Post Audit	42,800	50,300	50,300	44,400	-11.73%	-11.73%
Purchasing	345,803	368,610	375,815	392,420	6.46%	4.42%
Total Comptroller	\$1,660,373	\$1,823,980	\$1,836,150	\$1,950,140	6.92%	6.21%

Budget Changes

- Differences between the FY 07 Original Budgets and the FY 07 Adjusted Budgets are primarily due to salary adjustments.
- The 22.45% 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 08.
- The 11.73% decrease in Independent Post Audit is mainly due to the one-time audit fee in FY 07 for required GASB 34 retroactive infrastructure reporting.

Highlights, Changes and Useful Information

- In FY 06, 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 twenty-one consecutive years the award has been received.
- Carroll County's three bond ratings are currently:
 - Moody's Investors Service Aa2
 - Standard & Poor's AA
 - Fitch AA+
- The County issued \$20,660,000 in bonds in FY 07. The interest rate on the bond issue was 3.88%
- For FY 07, the Carroll County Board of Commissioners enacted the Carroll County Senior Tax Credit to provide property tax relief to senior residents, age sixty-five and over, who meet certain eligibility requirements. For more information regarding the Carroll County Senior Tax Credit, please refer to: <http://ccgovernment.carr.org/ccg/collect/step.pdf>

Comptroller Administration

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	\$189,737	\$218,740	\$223,930	\$235,000	7.43%	4.94%
Operating	9,795	15,820	15,820	18,800	18.84%	18.84%
Capital Outlay	1,243	0	0	0	0.00%	0.00%
Total	\$200,775	\$234,560	\$239,750	\$253,800	8.20%	5.86%
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 M. Burk, Comptroller (410) 386-2085
Robin Hooper, Budget Analyst (410) 386-2082

- Generally, salary expenses were planned to grow 5% between FY 07 and FY 08. Most budgets, including this one, were held at or near that level.
- The 18.84% increase in operating is due to consulting fees for improvements to the financial management system.

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 and provide accurate financial information.

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 06, 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 twenty-first consecutive year the award has been received.

Budget Changes

- The difference between the FY 07 Original Budget and the FY 07 Adjusted Budget in personnel expenses are the result of salary adjustments.

Positions

<i>Title</i>	<i>Type</i>	<i>FTE</i>
<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 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.

Contact

Doreen Hazelip, Bureau Chief (410) 386-2336
Robin Hooper, 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 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
<i>Accountant</i>	Full-time	3.00
<i>Accounting Technician</i>	Full-time	4.00
<i>Accounts Payable Supervisor</i>	Full-time	1.00
<i>Bureau Chief</i>	Full-time	1.00
<i>Investment Officer</i>	Full-time	1.00
<i>Payroll Technician</i>	Full-time	1.00
<i>Payroll Assistant</i>	Full-time	1.00
<i>Payroll Manager</i>	Full-time	1.00
Total		13.00

Bond Issuance Expense

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	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	167,165	155,300	155,300	190,170	22.45%	22.45%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$167,165	\$155,300	\$155,300	\$190,170	22.45%	22.45%
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 M. Burk, Comptroller (410) 386-2085

Robin Hooper, 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 22.45% 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 \$32 million from FY 07 to FY 08.

Collections Office

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	\$332,063	\$354,320	\$352,505	\$369,340	4.24%	4.78%
Operating	25,463	26,890	26,890	27,770	3.27%	3.27%
Capital Outlay	165	180	180	590	227.78%	227.78%
Total	\$357,691	\$381,390	\$379,575	\$397,700	4.28%	4.78%
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 M. Burk, Comptroller (410) 386-2085
Robin Hooper, 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 04	FY05	FY06
Real Estate Tax Bills Issued	61,700	61,800	62,500
Tax Properties Sold at Tax Sale	77	56	60
Personal Property Tax Bills Issued	5,100	4,800	4,900
Deeds Processed for Recordation Tax	25,600	20,900	20,600
Tax Certifications Processed	6,400	5,800	5,300
Permits Processed	14,700	7,000	6,800

Budget Changes

- Generally, salary expenses were planned to grow 5% and operating expenses at 3% between FY 07 and FY 08. Most budgets, including this one, were held at or near that level.
- The 227.78% increase in capital is primarily due to the replacement of office furniture.

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 06	Original Budget FY 07	Adjusted Budget FY 07	Recomm Budget FY 08	% Change From Original FY 07	% Change From Adjusted FY 07
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	42,800	50,300	50,300	44,400	-11.73%	-11.73%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$42,800	\$50,300	\$50,300	\$44,400	-11.73%	-11.73%
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 M. Burk, Comptroller (410) 386-2085

Robin Hooper, 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 primarily due to a one-time fee of \$5,000 in FY 07 for the implementation and audit of required GASB 34 retroactive infrastructure reporting.

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

Purchasing

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	\$253,461	\$266,640	\$273,845	\$287,515	7.83%	4.99%
Operating	189,985	201,470	201,470	103,905	-48.43%	-48.43%
Capital Outlay	(97,643)	(99,500)	(99,500)	1,000	98.99%	98.99%
Total	\$345,803	\$368,610	\$375,815	\$392,420	6.46%	4.42%
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
Robin Hooper, 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.

Budget Changes

- The difference between the FY 07 Original Budget and the FY 07 Adjusted Budget is the result of salary adjustments.
- Generally, salary expenses were planned to grow 5% between FY 07 and FY 08. Most budgets, including this one, were held at or near that level.
- The 48.43% decrease in operating and the 98.99% increase in capital outlay is due to a change in accounting. Individual agency expenditures for general office supplies will now be charged directly to the agency instead of being captured in the Purchasing budget.

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