

Comptroller Summary

	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Proposed Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Comptroller Administration	\$217,361	\$253,800	\$252,310	\$264,440	4.19%	4.81%
Accounting	633,875	671,650	671,650	709,340	5.61%	5.61%
Bond Issuance Expense	114,763	190,170	190,170	179,370	-5.68%	-5.68%
Collections Office	366,293	397,700	396,995	432,740	8.81%	9.00%
Independent Post Audit	62,300	44,400	44,400	50,000	12.61%	12.61%
Purchasing	357,066	392,420	399,605	420,690	7.20%	5.28%
Total Comptroller	\$1,751,658	\$1,950,140	\$1,955,130	\$2,056,580	5.46%	5.19%

Mission and Goals

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 ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP).
- Complete a timely deposit of funds to allow the County to meet its obligations and carry out all of the functions of government.
- Establish and maintain an internal control structure to protect the assets of the county.

Budget Changes

- Differences between the FY 08 Original Budgets and the FY 08 Adjusted Budgets are primarily due to salary adjustments.
- The 5.68% decrease the Bond Issuance Expense budget is primarily due to a decrease in financial advisory fees. Financial advisory fees fluctuate with the size of bond issues. The bond issue is projected to decrease \$10 million from FY 08 to FY 09.
- The 9.00% increase in Collections is mainly due to administrative fees associated with the Homestead Tax Credit Application. The County will be required to reimburse the State based on the number of improved residential properties eligible for the credit compared to the total number of eligible properties statewide.

Highlights, Changes and Useful Information

- In FY 07, 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-two 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 \$37,105,000 in bonds in FY 08. The interest rate on the bond issue was 3.94%

Comptroller Administration

Description	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Proposed Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$204,425	\$235,000	\$233,510	\$245,190	4.34%	5.00%
Operating	12,757	18,800	18,800	19,250	2.39%	2.39%
Capital Outlay	179	0	0	0	0.00%	0.00%
Total	\$217,361	\$253,800	\$252,310	\$264,440	4.19%	4.81%
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% and operating expenses at 3% between FY 08 and FY 09. Most budgets, including this one, were held at or near that level.

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 07, 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-two consecutive years the award has been received.

Budget Changes

- The difference between the FY 08 Original Budget and the FY 08 Adjusted Budget in personnel expenses are the result of salary adjustments.

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 07	Original Budget FY 08	Adjusted Budget FY 08	Proposed Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$566,109	\$596,530	\$596,530	\$626,050	4.95%	4.95%
Operating	67,412	74,760	74,760	82,870	10.85%	10.85%
Capital Outlay	354	360	360	420	16.67%	16.67%
Total	\$633,875	\$671,650	\$671,650	\$709,340	5.61%	5.61%
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

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

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).

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

	FY 04	FY 05	FY 06	FY 07
Investments Made	163	207	167	172
Payroll Checks Issued	25,191	25,718	26,503	26,470
Accounts Payable Checks Issued	23,367	22,864	22,083	22,143
Voucher Payments Processed	30,172	29,707	28,030	27,515
W-2 Forms Issued	1,121	1,161	1,208	1,226
1099 Forms Issued	738	838	809	870

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

Budget Changes

- Generally, salary expenses were planned to grow 5% between FY 08 and FY 09. Most budgets, including this one, were held at or near that level.
- The 10.85% increase in operating is primarily due to bank fees, and third party fees associated with investments.

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

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

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 2007, the CAFR received the Certificate of Achievement for Excellence in Financial Reporting from the

Bond Issuance Expense

Description	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Proposed Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	114,763	190,170	190,170	179,370	-5.68%	-5.68%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$114,763	\$190,170	\$190,170	\$179,370	-5.68%	-5.68%
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 5.68% decrease in operating is primarily due to a decrease in financial advisory fees. Financial advisory fees fluctuate with the size of bond issues. The bond issue is projected to decrease \$10 million from FY 08 to FY 09.

Collections Office

Description	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Proposed Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$345,422	\$369,340	\$368,635	\$386,340	4.60%	4.80%
Operating	20,692	27,770	27,770	45,810	64.96%	64.96%
Capital Outlay	179	590	590	590	0.00%	0.00%
Total	\$366,293	\$397,700	\$396,995	\$432,740	8.81%	9.00%
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

	FY05	FY06	FY07
Real Estate Tax Bills Issued	61,800	62,500	63,000
Tax Properties Sold at Tax Sale	56	60	66
Personal Property Tax Bills Issued	4,800	4,900	5,000
Deeds Processed for Recordation Tax	20,900	20,600	17,100
Tax Certifications Processed	5,800	5,300	4,400
Permits Processed	7,000	6,800	5,700

Budget Changes

- Generally, salary expenses were planned to grow 5% between FY 08 and FY 09. Most budgets, including this one, were held at or near that level.
- The 64.96% increase in operating is primarily due to the County's portion of the State administrative cost associated with Homestead Tax Credit Application.

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 07	Original Budget FY 08	Adjusted Budget FY 08	Proposed Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Operating	62,300	44,400	44,400	50,000	12.61%	12.61%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	\$62,300	\$44,400	\$44,400	\$50,000	12.61%	12.61%
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 12.61% increase is due to anticipated increase in current contract.

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

Purchasing

Description	Actual FY 07	Original Budget FY 08	Adjusted Budget FY 08	Proposed Budget FY 09	% Change From Orig. FY 08	% Change From Adj. FY 08
Personnel	\$268,896	\$287,515	\$294,700	\$309,660	7.70%	5.08%
Operating	88,170	103,905	103,905	109,930	5.80%	5.80%
Capital Outlay	0	1,000	1,000	1,100	10.00%	10.00%
Total	\$357,066	\$392,420	\$399,605	\$420,690	7.20%	5.28%
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

Participated in the first Maryland Public Purchasing Association Reverse Trade Show. This Business Outreach Program provided opportunity for the business community to meet and share information with purchasing representatives from across the State of Maryland.

Budget Changes

- The difference between the FY 08 Original Budget and the FY 08 Adjusted Budget is the result of salary adjustments.
- Generally, salary expenses were planned to grow 5% between FY 08 and FY 09. Most budgets, including this one, were held at or near that level.
- The 5.80% increase in operating is primarily due advertising fees.

Positions

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