

How Carroll County Government Operates

In Maryland, county governments may be organized as charter counties, code counties or non-home-rule counties. All act under limitations legislated by the State government. Carroll is a non-home-rule county governed by an elected three-member Board of County Commissioners where each member is allowed one vote and they elect their own officers. The Board exercises the powers conferred upon it by the General Assembly of Maryland, including authorization to issue debt to finance capital projects.

The County Commissioners are elected for four-year terms (non-presidential election years). All are elected by the entire County voting population. All County Commissioners must live within Carroll County.

Among the Commissioners' duties are: establishing policy direction, adopting the operating and capital budgets, setting the tax rate, levying and collecting taxes, appointing commissions and boards, approving ordinances and resolutions, and recommending legislation to the State Delegation. Positions at the cabinet level are appointed by the Board of Commissioners. These positions represent the top level of management for Carroll County who report directly to the Board. The Commissioners also appoint residents to various county advisory boards that make policy recommendations. In addition, the County Commissioners purchase and maintain County property, approve road construction and maintenance, and serve as the County's chief elected officials in dealing with other counties, the State and Federal governments.

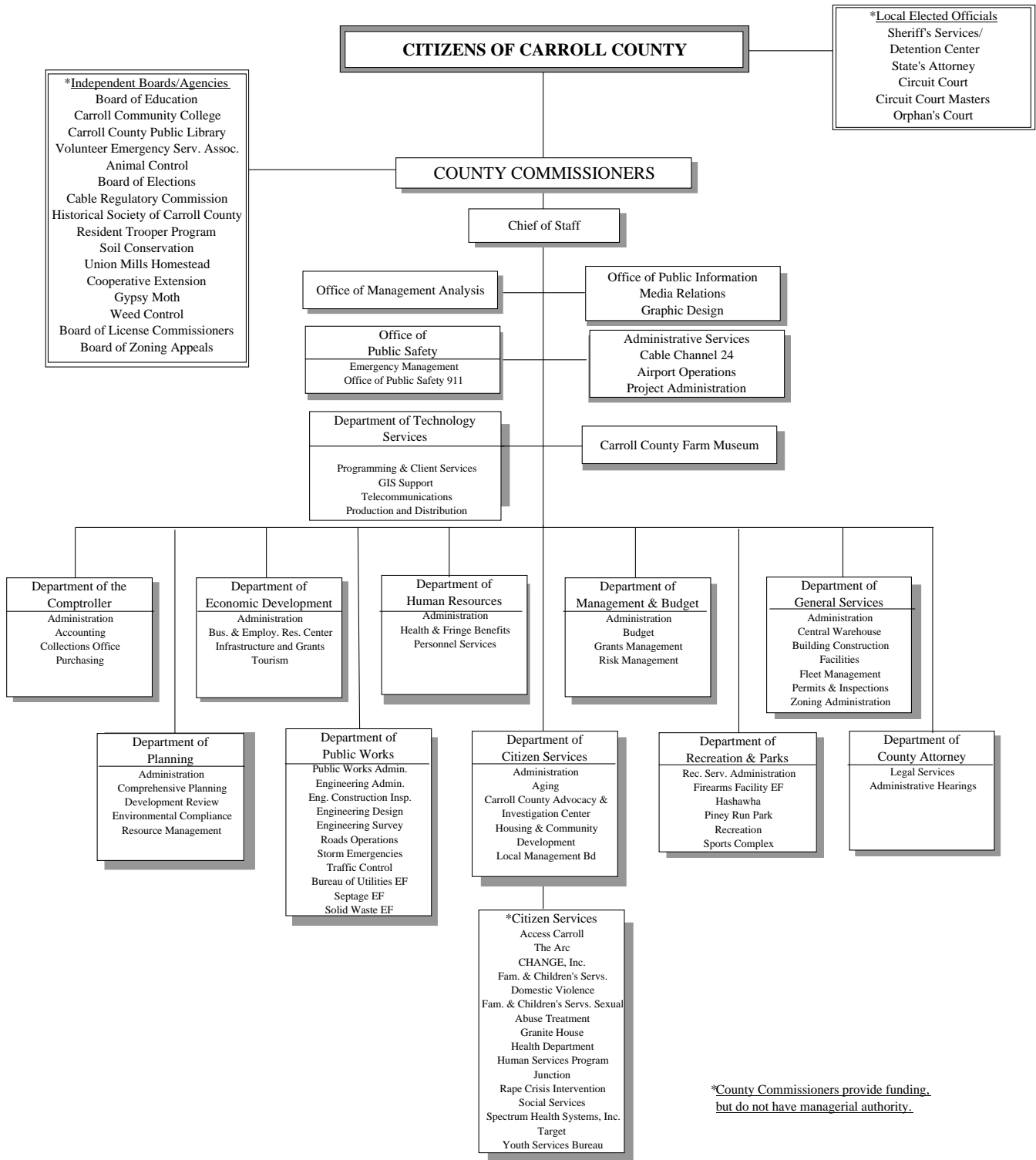
The Board of County Commissioners approves the County operating and capital budgets after each agency submits its requests and after a series of public hearings have been conducted. The budget ordinance must be adopted before June 1.

Federal and State funds contribute a percentage of the cost of education, social services, health-related activities, aging programs, emergency services, agricultural extension services and various other programs.

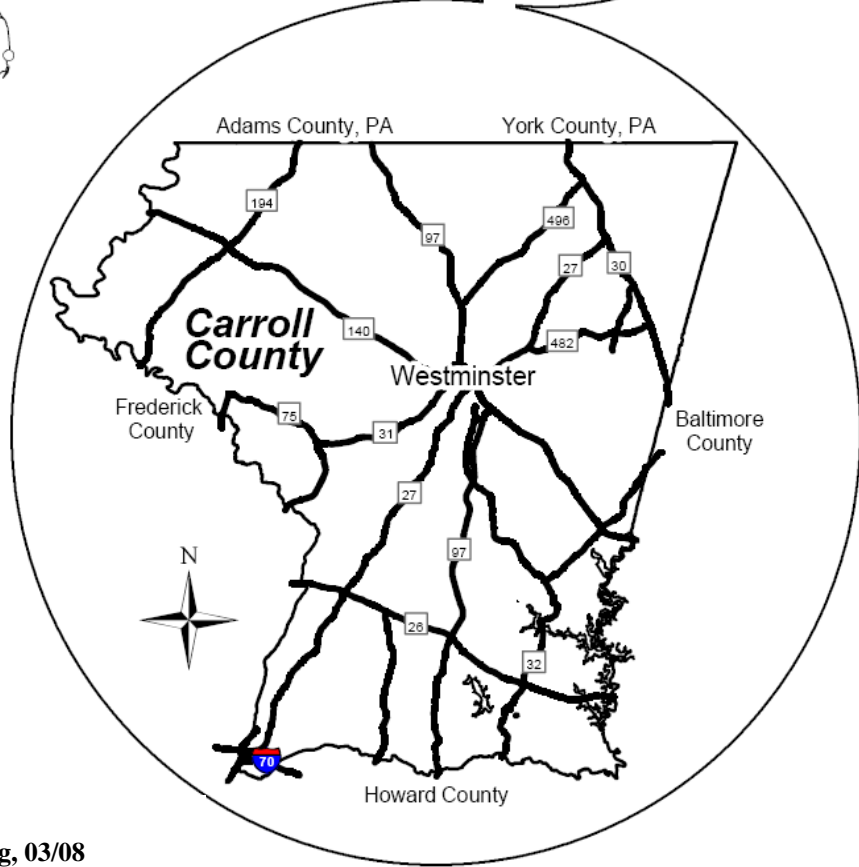
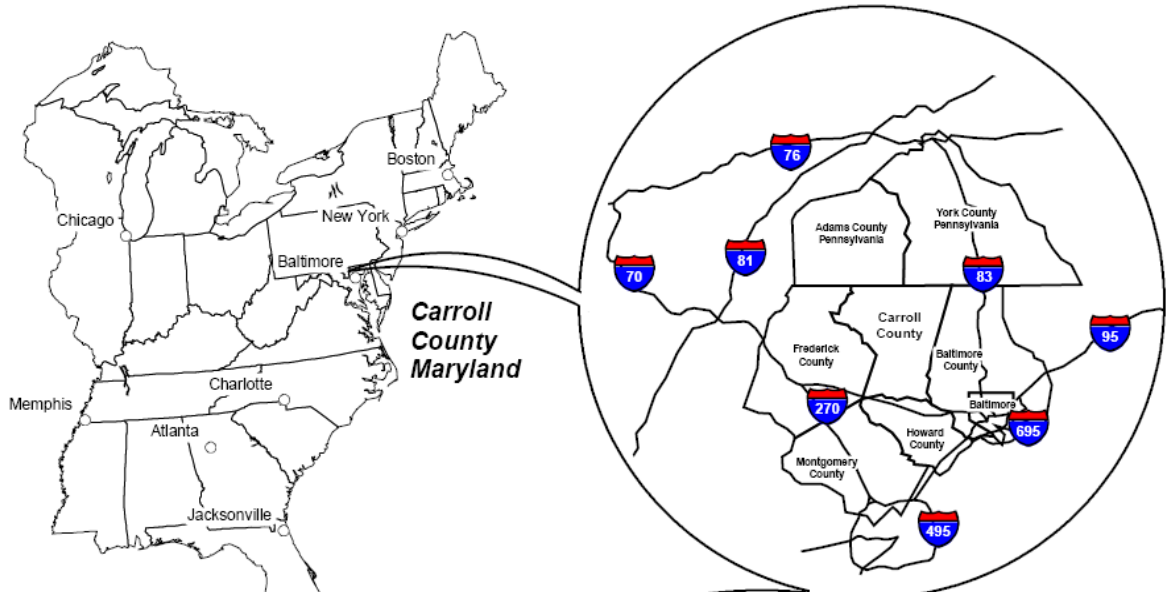
Carroll County's eight incorporated municipalities function as autonomous units of local government. They are Hampstead, Manchester, Mt. Airy, New Windsor, Sykesville, Taneytown, Union Bridge and Westminster. The towns provide police protection and other vital services, and (with the exception of Hampstead and Sykesville) operate their own water and sewer systems. The municipalities derive operating revenues from water/sewer user fees, town taxes (rates are set by the councils under state guidelines), fees for miscellaneous permits and assessments, and Federal revenue sharing programs.

CARROLL COUNTY GOVERNMENT

Organizational Chart



Geography/Demographics of Carroll County, Maryland



As of February 2008

Population:	179,978
Households:	60,722
Square Miles:	456
Persons Per Sq. Mile	395

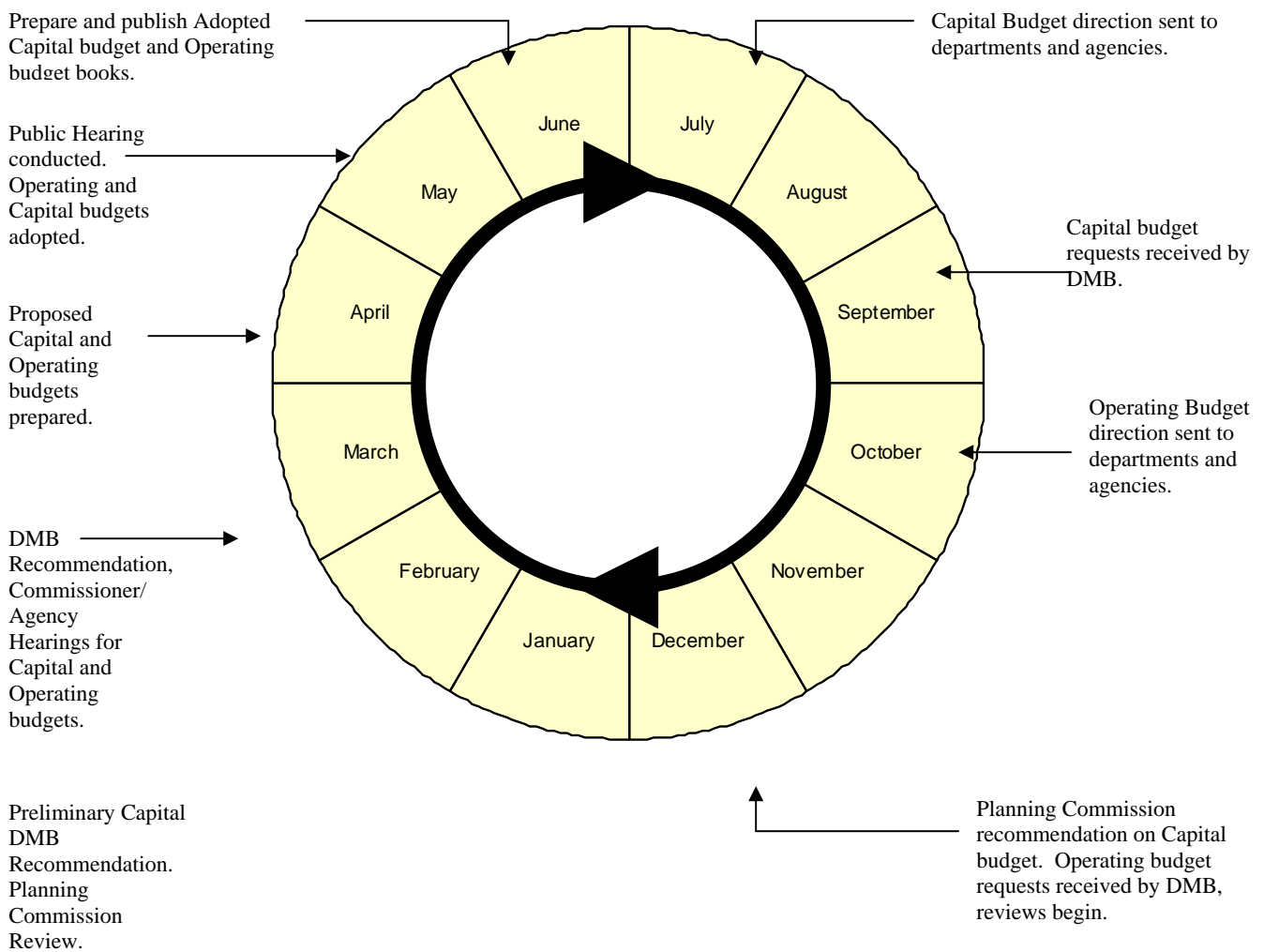
Source: U.S. Census Bureau,
Carroll County Department of Planning, 03/08

The Budget Process

The budget has several major purposes. It focuses the County's long-range plans and policies on services and programs, serves as a vehicle to communicate these plans to the public, details the costs of County services and programs, and outlines the revenues (taxes and fees) that support the County's services, including the rate of taxation for the coming fiscal year. Once the budget has been adopted by the Board of County Commissioners, it becomes a work plan of objectives to be accomplished during the next fiscal year.

Departments are accountable for budgetary control throughout the fiscal year. The Department of Management and Budget (DMB) examines expenditure patterns, compares the patterns to budget plans, and initiates corrective action, if necessary, during the fiscal year.

The following diagram illustrates the budget phases which span the fiscal year that begins July 1.



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.