Comptroller Summary

	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Comptroller Administration	$258,636	$263,880	$263,880	$262,970	-0.34%	-0.34%
Accounting	701,994	707,400	663,090	663,090	-6.26%	0.00%
Bond Issuance Expense	206,190	200,000	200,000	160,000	-20.00%	-20.00%
Collections Office	428,803	434,680	433,370	436,070	0.32%	0.62%
Independent Post Audit	40,750	60,000	60,000	47,000	-21.67%	-21.67%
Purchasing	367,735	410,600	374,252	361,000	-12.08%	-3.54%
Total Comptroller	**$2,004,109**	**$2,076,560**	**$1,994,592**	**$1,930,130**	**-7.05%**	**-3.23%**

Mission and Goals

The Department of the Comptroller's mission is to perform the financial operations of the County while maintaining strong financial controls to ensure that all County assets are safeguarded and that the County continues to maintain a strong financial condition.

Goals include:

- Maintain and enhance a strong financial control structure to protect the assets of the County.
- Ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP).
- Compose an annual presentation to the credit rating agencies that results in an excellent rating in order to obtain the lowest possible interest rate on the bond issuance.
- Complete a timely deposit of funds to allow the County to meet its obligations and carry out all of the functions of government.
- Receive an unqualified audit opinion with no findings, questioned costs, significant deficiencies, or material weaknesses.
- Obtain optimum value for every tax dollar spent.

Highlights, Changes and Useful Information

- Staff in the Department of the Comptroller's has been reduced by more than 6% since FY 09.
- For the twenty-fourth consecutive year, the County was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) of the United States and Canada for the FY 08 Comprehensive Annual Financial Report (CAFR).
- Services provided by the Comptroller's Office, including payment of property taxes and utility bills, are now provided at County Library branches in addition to the County Office Building. The County will pay the Library an administrative fee for providing this service.
- In FY 10, the County maintained its bond rating levels of strong creditworthiness with the three following major credit rating agencies:

Moody's Investors Service	Aa2

Standard & Poor's	AA+

Fitch	AA+

Budget Changes

- The decrease in the Department is primarily due to the elimination of two positions: an Accounting Technician II in the Bureau of Accounting and an Office Associate III position in the Bureau of Purchasing, and a reduction in bond issuance expenses as the FY 11 bond sale is budgeted to be nearly 45% less than the FY 10 budgeted bond sale.
- In FY 11 there are no salary increases and operating budgets are generally held flat or reduced from FY 10.

Comptroller Administration

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	$248,167	$245,210	$245,210	$245,045	-0.07%	-0.07%
Operating	10,470	18,670	18,670	17,925	-3.99%	-3.99%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	$258,636	$263,880	$263,880	$262,970	-0.34%	-0.34%
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 M. Burk, Comptroller (410) 386-2085
Deborah Effingham, Management and Budget Project Coordinator (410) 386-2082
http://ccgovernment.carr.org/ccg/comp/default.asp

Mission

The Department of the Comptroller's mission is to perform the financial operations of the County while maintaining strong financial control environment to ensure that all County assets are safeguarded and that the County continues to maintain a strong financial condition.

Goals include:

- Provide accurate financial information and excellent customer service to all of our internal and external customers.
- Maintain a strong financial control environment.

Description

The Comptroller is responsible for the accounting of all financial activities of the County government and overseeing the efficient operation of the following functions:

- Accounting
- Payroll
- Accounts Payable
- Collections Office
- Grant and Enterprise Fund Accounting
- Treasury services including deposits, investments, and cash management
- Purchasing

These responsibilities include maintaining all systems to properly record receipt and disbursement of funds as well as maintaining internal control systems for safeguarding County assets. The Comptroller is also accountable for ensuring that the County's financial records are in compliance with all Generally Accepted Accounting Principles (GAAP), obtaining an independent financial audit, composing the Comprehensive Annual Financial Report (CAFR), managing pension administration, and issuing debt.

The Comptroller also monitors water, sewer, and tipping fees for the Enterprise funds.

Program Highlights

For the twenty-fourth consecutive year, the County was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) of the United States and Canada for the FY 08 Comprehensive Annual Financial Report (CAFR).

Budget Changes

In FY 11 there are no salary increases and operating budgets are generally held flat or reduced from FY 10.

Positions

Title	*Type*	*FTE*
Administrative Office Associate	Full-time	1.00
Comptroller	Full-time	1.00
Financial Analyst	Full-time	1.00
Financial Systems Administrator	Full-time	1.00
Total		4.00

Accounting

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	$632,121	$624,350	$580,040	$580,040	-7.10%	0.00%
Operating	69,694	82,870	82,870	82,870	0.00%	0.00%
Capital Outlay	179	180	180	180	0.00%	0.00%
Total	$701,994	$707,400	$663,090	$663,090	-6.26%	0.00%
Employees FTE	13.00	13.00	12.00	12.00	-------	-------

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, Management and Budget Project Coordinator (410) 386-2082
http://ccgovernment.carr.org/ccg/account/default.asp

Mission

The mission of the Bureau of Accounting is to ensure that the financial data maintained for the County are accurate in all material aspects, and are reported to fairly present the financial position and results of operation of the County. The Bureau assures taxpayers and citizens of the County that their tax dollars are being handled in a prudent and appropriate manner, and in accordance with all applicable laws, and will provide said information as requested from customers both inside and outside County Government. The Bureau will establish and maintain an internal control structure designed to ensure that the governments' assets are protected from loss, theft, or misuse.

Goals include:

- Continue to achieve excellence in financial reporting.
- Provide timely and accurate financial data as requested and in order to maintain continuity between departments.
- Maintain and enhance the internal control structure that protects County assets.
- Ensure the County's financial records and statements are in compliance with Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB), and best practices as recommended by the Government Finance Officers Associations (GFOA).

Description

The Bureau of Accounting is responsible for financial operations of the County, and is monitored by the Comptroller. Duties include:

- Payment of all County obligations (payroll, accounts payable, long-term debt, etc.)
- Billing for water, sewer, septage, and solid waste services
- Cash management and maintaining investment portfolios based on priorities of safety, liquidity, and return on investment
- Accounting for all capital assets
- Maintaining separate records for the General Fund, Grants, Special Revenue Funds, Capital, Internal Service, Fiduciary Funds, Debt Service, and Enterprise Funds.

Program Highlights

For the twenty-fourth consecutive year, the County was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) of the United States and Canada for the FY 08 Comprehensive Annual Financial Report (CAFR).

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

	FY 06	FY 07	FY 08	FY 09
Investments Made	167	172	188	147
Payroll Checks Issued	26,503	26,470	28,746	28,751
Accounts Payable Checks Issued	22,083	22,143	22,208	20,273
Voucher Payments Processed	28,030	27,515	26,906	25,346
W-2 Forms Issued	1,208	1,226	1,250	1,256
1099 Forms Issued	809	921	930	933

Budget Changes

- The decrease in Personnel and FTE's from the FY 10 Original Budget to the Adjusted is due to the elimination of an Accounting Technician II position.
- In FY 11 there are no salary increases and operating budgets are generally held flat or reduced from FY 10.

Positions

Title	*Type*	*FTE*
Accountant	Full-time	3.00
Accounting Technician	Full-time	3.00
Accounts Payable Supervisor	Full-time	1.00
Bureau Chief	Full-time	1.00
Investment Officer	Full-time	1.00
Payroll Assistant	Full-time	1.00
Payroll Manager	Full-time	1.00
Payroll Technician	Full-time	1.00
Total		12.00

Bond Issuance Expense

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	$0	$0	$0	$0	0.00%	0.00%
Operating	206,190	200,000	200,000	160,000	-20.00%	-20.00%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	$206,190	$200,000	$200,000	$160,000	-20.00%	-20.00%
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
Deborah Effingham, Management and Budget Project Coordinator (410) 386-2082

Mission

To provide an effective debt management program that enables the County to issue debt for capital needs at the lowest possible costs.

Goals include:

- Maintain or improve the County's three credit ratings
- Maintain open public disclosure of debt and financial information
- Utilize best practices and available financing tools to borrow at the lowest possible costs
- Monitor compliance with IRS regulations and state laws with regard to debt issuance

Description

On an annual basis, the County issues bonds to finance various capital projects and requests that the rating agencies review the creditworthiness of the County and issue their ratings. Numerous costs are included within the annual bond issuance expenses because the County is able to avoid future financing costs by paying these costs when incurred rather than including them in the debt issuance. The major expenses include:

- Financial Advisory fees
- Credit Rating Agency fees
- Legal Counsel concerning the preparation and review of the official statement and other required documents
- Advertising, Printing, and Distribution fees
- Existing issuance registrar and escrow fees
- New issuance and setup fees

All outstanding bond issues, official statements, and disclosures can be viewed at www.dacbond.com.

Program Highlights

- In FY 10, the County maintained its bond rating levels of strong creditworthiness with the three following major credit rating agencies:

Moody's Investors Service	Aa2
Standard & Poor's	AA+
Fitch	AA+

- In FY 10, the County issued two series of bonds totaling $66,530,000. The Series A issuance amount totaled $31,880,000 and a portion of these 10-year tax exempt bonds were to be used towards refunding existing bonds at lower interest rates. The Series B issuance amount totaled $34,650,000 and this series were Build America Bonds between 11 and 20 years in maturity and provide the County with a 35% rebate of interest paid through the funding from the American Recovery and Reinvestment Act. The chart below shows a comparison of the County's bond issuance amounts and interest rates over the fiscal years:

FY 07 General Obligation Bond Issue	$20,660,000	3.8824%
FY 08 General Obligation Bond Issue	$37,105,000	3.9398%
FY 09 General Obligation Bond Issue	$80,000,000	4.3690%
FY 10 Gen. Oblig. Series A FY 10 Gen. Oblig. Series B	$31,880,000 $34,650,000	2.2593% 3.3859%

- The Series A issuance amount included $8,000,000 that was used to refund existing bonds at lower interest rates. It was estimated that this refunding would save $472,000 over two years.

Budget Changes

The 20.00% decrease is due to a significantly reduced bond sale expected in FY 11, resulting in reduced financial advisory and credit rating agency fees.

Collections Office

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	$387,023	$385,840	$384,530	$381,230	-1.19%	-0.86%
Operating	41,417	48,250	48,250	54,250	12.44%	12.44%
Capital Outlay	363	590	590	590	0.00%	0.00%
Total	$428,803	$434,680	$433,370	$436,070	0.32%	0.62%
Employees FTE	11.63	11.63	11.42	11.42	-------	-------

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
Deborah Effingham, Management and Budget Project Coordinator (410) 386-2082
http://ccgovernment.carr.org/ccg/collect/default.asp

Mission and Goals

The mission of the Collections Office is to receive and properly record all revenues remitted and due to the County.

Goals include:

- Maintain a high level of efficiency and accuracy while providing excellent customer service.
- Achieve a timely deposit of funds in order to maximize earnings on invested assets to allow the County to meet its obligations and perform all of its functions as a government.

Description

The Collections Office is a centralized function for all County agencies and departments, and the office is responsible for the security and transfer of deposits to financial institutions. In order to assure fairness to all taxpayers, tax sale proceedings are initiated on delinquent accounts near the end of the tax year, and the tax sale is held on the last day of the tax year.

Examples of revenues collected include:

- Real estate taxes for the County, State, and Towns
- Personal property taxes
- Impact fees
- Recordation taxes
- Water and sewer utility charges
- Bay Restoration Fees
- Landfill tipping fees
- Recreation and parks fees
- Permit and inspection fees
- Various license fees

The Collections Office is accountable for the following:

- Compliance with State of Maryland laws and Carroll County code of public laws and ordinances.
- Monthly reporting to the State Department of Assessments and Taxation (SDAT) on various revenues collected and remittance to the State of Maryland.
- Monthly reporting to Carroll County municipalities and remittance of corresponding revenues.

Program Highlights

	FY 07	FY 08	FY 09
Real Estate Tax Bills Issued	63,000	63,500	63,700
Tax Properties Sold at Tax Sale	66	108	86
Personal Property Tax Bills Issued	5,000	5,000	5,100
Deeds Processed for Recordation Tax	17,100	14,100	12,900
Tax Certifications Processed	4,400	3,500	2,800
Permits Receipts Processed	5,700	5,200	4,300

Budget Changes

- The decrease in Personnel and FTE's from the FY 10 Original Budget to the Adjusted is due to the elimination of a contractual administrative support position.
- The increase in Operating and overall 0.62% increase from the FY 10 Adjusted Budget is due to increases in the mandated administrative cost associated with the Homestead Tax Credit Application and transaction fees charged by the Library system relating to the new property tax and utility bill payment service started in late 2009.

Positions

Title	*Type*	*FTE*
Administrative Support	Contractual	0.42
Collections Analyst	Full-time	1.00
Collections Clerk	Full-time	3.00
Collections Specialist	Full-time	5.00
Collections Office Supervisor	Full-time	1.00
Head Cashier/Bookkeeper	Full-time	1.00
Total		11.42

Independent Post Audit

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	$0	$0	$0	$0	0.00%	0.00%
Operating	40,750	60,000	60,000	47,000	-21.67%	-21.67%
Capital Outlay	0	0	0	0	0.00%	0.00%
Total	$40,750	$60,000	$60,000	$47,000	-21.67%	-21.67%
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
Deborah Effingham, Management and Budget Project Coordinator (410) 386-2082

Mission and Goals

To secure an independent certified public accounting firm to perform an independent annual audit of the County's financial records in order to assure the records are in accordance with Generally Accepted Accounting Principles.

Goals include:

- Obtain the annual audit at the lowest possible cost while simultaneously guaranteeing the audit is independent and conforms to all auditing standards required for governmental units.
- Fairly and clearly present full financial disclosure to anyone interested in the County's finances.

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.

This budget is for the general fund portion of the annual audit itself, and it includes a single audit of federal awards. State law (Maryland Code Article 19, Section 40) requires that all local governments have an annual audit of financial records performed by a certified public accountant.

The County personnel who assist the external auditors in administering the Independent Post Audit are included in the Comptroller Administration budget.

The County's audited financial statements are presented on-line as part of the Comprehensive Annual Financial Report (CAFR) available at http://ccgovernment.carr.org/ccg/comp/default.asp.

Program Highlights

For Fiscal Year 2009, Carroll County received an unqualified audit opinion with no management comments.

Budget Changes

- Due to market uncertainty when the County's external auditor was rebid in FY 09 and for the first time since FY 03, an increase was budgeted in FY 10. The 21.67% decrease from the FY 10 Budget reflects the new contract price.
- Clifton Gunderson was selected as the County's auditor in May of 2009. The current contract is for FY 09-13 with an option to extend another two years.

Purchasing

Description	Actual FY 09	Original Budget FY 10	Adjusted Budget FY 10	Proposed Budget FY 11	% Change From Orig. FY 10	% Change From Adj. FY 10
Personnel	$310,478	$308,290	$271,942	$271,950	-11.79%	0.00%
Operating	56,140	102,310	102,310	89,050	-12.96%	-12.96%
Capital Outlay	1,117	0	0	0	0.00%	0.00%
Total	$367,735	$410,600	$374,252	$361,000	-12.08%	-3.54%
Employees FTE	6.00	6.00	5.00	5.00	-------	-------

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 (410) 386-2181
Deborah Effingham, Management and Budget Project Coordinator (410) 386-2082
http://ccgovernment.carr.org/ccg/purchase/default.asp

Mission and Goals

To serve customers in all business activities and transactions with honor, fairness, and integrity and actively seek best value results in all we do.

Goals include:

- Fairness and equality to all individuals, corporations, and businesses who desire to compete in the County.
- Uphold and promote honesty and integrity at all times.
- Conduct an open and transparent bidding process.
- Be attentive to internal and external customer needs.
- Maintain an informative website for customers.
- Encourage the use of recycled and environmentally friendly products whenever practical and cost effective.
- Participate in piggyback or cooperative bidding whenever it is in the County's best interest.
- Seek new and innovative ideas to purchase, manage, and reduce energy consumption.
- Assist non-profits and others with information or services that are beneficial to their needs.
- Receptiveness to ideas or suggestions for improvement.
- Seek best practices in public procurement through continuing education programs and networking.
- Maximize investment recovery for equipment, furniture, and supplies through partnerships with the private sector.

Description

The Bureau of Purchasing reports directly to the Comptroller and is accountable for maintaining a fair and equitable procurement process for the citizens of Carroll County. The Bureau of Purchasing constantly seeks to obtain the best value and achieve the maximum savings of County tax dollars through purchases at the right quantity, quality, price, place, and time.

The Bureau of Purchasing utilizes professional organizations such as the National Institute of Governmental Purchasing (NIGP) and the Maryland Public Purchasing Association (MPPA) to network and keep abreast of best practices in public procurement.

The Bureau of Purchasing also takes advantage of Carroll County's membership within the Baltimore Metropolitan Council (BMC) of Governments to reap the benefits of one of the BMC's committees, the Baltimore Regional Cooperative Purchasing Committee (BRCPC).

Program Highlights

- As a result of the Bureau of Purchasing membership on the BMC's Purchasing Sub-Committee and Energy Board, the County has been able to lower and stabilize its energy costs (natural gas and electricity) for government buildings. Additionally, an energy management tracking program has been implemented to provide valuable energy cost and performance data.
- The expanded use of the procurement card program has decreased the transaction time for the purchase of goods and services, increased the efficiency of the payment process, and had the environmentally friendly effect of reducing paper requirements and volume.
- The Bureau of Purchasing has been very active in cooperative buying initiatives. Cooperative buying effectively leverages the needs of many to obtain a great price for commodities and services required by end users.

Budget Changes

- The decrease in Personnel and FTE's from the FY 10 Original Budget to the Adjusted is due to the elimination of an Office Associate III position.
- The 3.54% decrease from the FY 10 Adjusted Budget is primarily due to a decrease in advertising activity and its associated costs.

Positions

Title	*Type*	*FTE*
Bureau Chief	Full-time	1.00
Buyer	Full-time	2.00
Office Associate	Full-time	1.00
Senior Buyer	Full-time	1.00
Total		5.00