

Comptroller Summary

	Actual FY 15	Original Budget FY 16	Adjusted Budget FY 16	Budget FY 17	% Change From Orig. FY 16	% Change From Adj. FY 16
Comptroller Administration	\$418,594	\$382,590	\$383,300	\$391,440	2.31%	2.12%
Accounting	1,025,175	901,670	893,670	918,130	1.83%	2.74%
Bond Issuance Expense	218,225	193,150	193,150	189,550	-1.86%	-1.86%
Collections Office	1,284,165	1,261,210	1,262,200	1,281,180	1.58%	1.50%
Independent Post Audit	51,585	55,000	55,000	47,750	-13.18%	-13.18%
Purchasing	426,300	409,200	409,890	427,260	4.41%	4.24%
Total Comptroller	\$3,424,044	\$3,202,820	\$3,197,210	\$3,255,310	1.64%	1.82%

Mission and Goals

The Department of the Comptroller's mission is to perform the financial operations of the County while maintaining strong fiscal 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

- For the thirty-first 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 15 Comprehensive Annual Financial Report (CAFR).
- Services provided by the Comptroller's Office, including payment of Property Taxes and utility bills, are provided at County Library branches and the County Office Building. The County pays the Library an administrative fee for providing this service.
- In FY 16, the County maintained its bond rating levels of strong creditworthiness with the three following major credit rating agencies:

Moody's Investors Service	Aa1
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Standard & Poor's	AAA
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Fitch	AAA
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Budget Changes

- Accounting increases due to a one-time increase in overtime associated with implementation of the new payroll system.
- Bond Issuance decreases due to a lower bond issue.
- Independent Post Audit decreases due to a new contract for audit services.
- Purchasing increases due to advertising costs for implementation of the new Carroll County Master Plan.

Comptroller Administration

Description	Actual FY 15	Original Budget FY 16	Adjusted Budget FY 16	Budget FY 17	% Change From Orig. FY 16	% Change From Adj. FY 16
Personnel	\$269,820	\$276,440	\$277,100	\$284,000	2.73%	2.49%
Benefits	115,879	66,330	66,380	67,110	1.18%	1.10%
Operating	32,895	39,820	39,820	40,330	1.28%	1.28%
Capital	0	0	0	0	0.00%	0.00%
Total	\$418,594	\$382,590	\$383,300	\$391,440	2.31%	2.12%
Employees FTE	4.12	4.12	4.12	4.12	-----	-----

Note: FY 15 Actuals include a health and fringe allocation and other operating expenditures. The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

Robert M. Burk, Comptroller (410) 386-2085

Evan Cook, Budget Analyst (410) 386-2082

<http://ccgovernment.carr.org/ccg/comp/>

Mission and Goals

The Department of the Comptroller's mission is to perform the financial operations of the County while maintaining a 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 strong financial controls

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 tasked with 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 thirty-first 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 15 Comprehensive Annual Financial Report (CAFR).

Budget Changes

A 2.5% salary increase is included in FY 17.

Positions

Title	Type	FTE
<i>Administrative Office Associate</i>	Full-time	1.00
<i>Comptroller</i>	Full-time	1.00
<i>Financial Analyst</i>	Full-time	1.00
<i>Financial System Administrator</i>	Full-time	1.00
<i>Intern</i>	Contractual	0.12
Total		4.12

Accounting

Description	Actual FY 15	Original Budget FY 16	Adjusted Budget FY 16	Budget FY 17	% Change From Orig. FY 16	% Change From Adj. FY 16
Personnel	\$631,069	\$641,790	\$634,360	\$657,930	2.51%	3.72%
Benefits	358,997	177,990	177,420	178,300	0.17%	0.50%
Operating	34,977	81,710	81,710	81,720	0.01%	0.01%
Capital	132	180	180	180	0.00%	0.00%
Total	\$1,025,175	\$901,670	\$893,670	\$918,130	1.83%	2.74%
Employees FTE	12.00	12.00	12.00	12.00	-----	-----

Note: FY 15 Actuals include a health and fringe allocation and other operating expenditures. The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

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- Maintaining separate records for the General Fund, Grants, Special Revenue Funds, Capital, Internal Service Funds, Fiduciary Funds, Debt Service, and Enterprise Funds

Mission and Goals

The mission of the Bureau of Accounting is to ensure that the financial data maintained for the County is accurate in all material aspects and is reported to fairly present the financial position and results of County operations. The Bureau assures taxpayers and citizens of the County that their tax dollars are being handled in a prudent and appropriate manner in accordance with all applicable laws, and will provide information as requested to both internal and external customers. The Bureau establishes and maintains an internal control structure designed to ensure that government 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 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 Association (GFOA)

Description

The Bureau of Accounting is responsible for the financial operations of the County, and is overseen 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

Program Highlights

For the thirty-first 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 15 Comprehensive Annual Financial Report (CAFR).

Output Measures	FY 12	FY 13	FY 14	FY 15
Payroll Checks Issued	25,777	26,109	26,892	26,949
Vendor Payments Issued	20,152	18,932	16,855	16,402
Voucher Payments Processed	23,940	24,406	24,531	24,419
W-2 Forms Issued	1,169	1,189	1,235	1,244
1099 Forms Issued	1,071	1,066	669	700

Budget Changes

- The decrease from FY 16 Original to Adjusted is due to employee turnover.
- Personnel increases due to a one-time increase in overtime to implement the new payroll system.
- A 2.5% salary increase is included in FY 17.

Positions

Title	Type	FTE
<i>Accountant</i>	Full-time	3.00
<i>Accounting Technician</i>	Full-time	3.00
<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 Assistant</i>	Full-time	1.00
<i>Payroll Manager</i>	Full-time	1.00
<i>Payroll Technician</i>	Full-time	1.00
Total		12.00

Bond Issuance Expense

Description	Actual FY 15	Original Budget FY 16	Adjusted Budget FY 16	Budget FY 17	% Change From Orig. FY 16	% Change From Adj. FY 16
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	218,225	193,150	193,150	189,550	-1.86%	-1.86%
Capital	0	0	0	0	0.00%	0.00%
Total	\$218,225	\$193,150	\$193,150	\$189,550	-1.86%	-1.86%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

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<http://ccgovernment.carr.org/ccg/comp/>

Mission and Goals

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 financial 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. The rating agencies also review the credit worthiness of the County and issue their ratings, which affect the terms at which the County can issue debt. 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 Advisor 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 16, the County maintained its bond rating levels of strong creditworthiness with the three following major credit rating agencies:

Moody's Investors Service	Aa1
Standard & Poor's	AAA
Fitch	AAA

- The chart below shows a comparison of the County's bond issuance amounts and interest rates over the fiscal years:

FY 13 General Obligation Bonds and Refunding	\$37,960,000	1.8010%
FY 14 General Obligation Bonds and Refunding	\$26,000,000	3.1314%
FY 15 General Obligation Bonds and Refunding	\$73,515,000	2.574%
FY 16 General Obligation Bonds and Refunding	\$37,185,000	2.63%

- The November 2015 refunding issue of \$9,185,000 produced total future debt service savings of \$555,423.

Budget Changes

In FY 17, the anticipated bond issue is \$25 million. Operating decreases from FY 16 due to the lower bond issuance amount.

Collections Office

Description	Actual FY 15	Original Budget FY 16	Adjusted Budget FY 16	Budget FY 17	% Change From Orig. FY 16	% Change From Adj. FY 16
Personnel	\$391,071	\$403,810	\$404,740	\$413,970	2.52%	2.28%
Benefits	256,087	124,740	124,800	133,940	7.38%	7.32%
Operating	637,008	732,010	732,010	732,620	0.08%	0.08%
Capital	0	650	650	650	0.00%	0.00%
Total	\$1,284,165	\$1,261,210	\$1,262,200	\$1,281,180	1.58%	1.50%
Employees FTE	10.63	10.63	10.63	10.63	-----	-----

Note: FY 15 Actuals include a health and fringe allocation and other operating expenditures. The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

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- 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

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.

The State of Maryland charges Carroll County a fee to offset the cost of operating the local SDAT office, which provides services such as reassessing real property in the County. In FY 17, this fee is expected to be \$656,000, which is 50% of the operating cost of the SDAT office. The State also charges \$33,000 for providing verification of the Homestead Tax Credit in Carroll. These fees are included in the Collections Office budget.

Budget Changes

- A 2.5% salary increase is included in FY 17.
- Benefits increase due to OPEB allocations.

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.

The Office also collects revenues for the County, such as:

- 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 the Carroll County Code of Public Laws and Ordinances

Positions

Title	Type	FTE
<i>Administrative Support</i>	Contractual	0.63
<i>Collections Analyst</i>	Full-time	1.00
<i>Collections Clerk</i>	Full-time	3.00
<i>Collections Office Supervisor</i>	Full-time	1.00
<i>Collections Specialist</i>	Full-time	4.00
<i>Head Cashier-Bookkeeper</i>	Full-time	1.00
Total		10.63

Independent Post Audit

Description	Actual FY 15	Original Budget FY 16	Adjusted Budget FY 16	Budget FY 17	% Change From Orig. FY 16	% Change From Adj. FY 16
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	51,585	55,000	55,000	47,750	-13.18%	-13.18%
Capital	0	0	0	0	0.00%	0.00%
Total	\$51,585	\$55,000	\$55,000	\$47,750	-13.18%	-13.18%
Employees FTE	0.00	0.00	0.00	0.00	-----	-----

Note: The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes.

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<http://ccgoverment.carr.org/ccg/comp/>

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 the Generally Accepted Accounting Principles (GAAP).

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 audits
- 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 disclosure 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 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 online as part of the Comprehensive Annual Financial Report (CAFR) available at <http://ccgoverment.carr.org/ccg/comp/15-cafr/>

Program Highlights

For FY 15, Carroll County received an unqualified audit opinion with no management comments.

Budget Changes

Operating decreases due to a new contract for audit services.

Purchasing

Description	Actual FY 15	Original Budget FY 16	Adjusted Budget FY 16	Budget FY 17	% Change From Orig. FY 16	% Change From Adj. FY 16
Personnel	\$250,470	\$264,690	\$265,330	\$271,920	2.73%	2.48%
Benefits	122,331	71,430	71,480	72,320	1.25%	1.18%
Operating	53,499	73,080	73,080	83,020	13.60%	13.60%
Capital	0	0	0	0	0.00%	0.00%
Total	\$426,300	\$409,200	\$409,890	\$427,260	4.41%	4.24%
Employees FTE	5.00	5.00	5.00	5.00	-----	-----

Note: FY 15 Actuals include a health and fringe allocation and other operating expenditures. The Adjusted Budget includes budget changes made during the year. Ongoing mid-year changes have been annualized for comparison purposes

Contact

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<http://ccgovernments.carr.org/ccg/purchase/>

Mission and Goals

To procure necessary goods and services for the County in the most efficient and effective manner possible and to serve customers in all business activities and transactions with honor, fairness, and integrity, actively seeking best value results in all County purchases.

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
- 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 is responsible for maintaining a fair and equitable procurement process for the citizens of Carroll County. The Bureau 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 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 membership on the BMC's Purchasing Subcommittee 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, has increased the efficiency of the payment process, and reduced 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

- A 2.5% salary increase is included in FY 17.
- Operating increases due to advertising costs for implementation of the new Carroll County Master Plan.

Positions

Title	Type	FTE
<i>Associate Buyer</i>	Full-time	1.00
<i>Bureau Chief</i>	Full-time	1.00
<i>Buyer</i>	Full-time	1.00
<i>Office Associate</i>	Full-time	1.00
<i>Senior Buyer</i>	Full-time	1.00
Total		5.00