

Comptroller Summary

	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Comptroller Administration	\$432,391	\$392,900	\$415,190	\$438,980	11.73%	5.73%
Accounting	1,076,405	921,540	962,370	998,910	8.40%	3.80%
Bond Issuance Expense	208,529	189,550	189,550	196,760	3.80%	3.80%
Collections Office	1,382,204	1,283,280	1,305,890	1,273,770	-0.74%	-2.46%
Independent Post Audit	49,318	47,750	47,750	49,180	2.99%	2.99%
Purchasing	459,700	428,680	448,210	450,190	5.02%	0.44%
Total Comptroller	\$3,608,546	\$3,263,700	\$3,368,960	\$3,407,790	4.41%	1.15%
Total Without Benefits	\$2,672,806	\$2,811,430	\$2,831,730	\$2,863,090	1.84%	1.11%

FY 17 Adjusted Budget reflects a change in OPEB allocations.

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 32nd 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 16 Comprehensive Annual Financial Report (CAFR).
- Select services provided by the Comptroller's Office, including receipt of payment of Property Taxes and utility bills, are provided at County Library branches. 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

- Administration increases due to conference costs associated with implementation of the new payroll and timecard systems and implementation of web-based CAFR preparation.
- Accounting increases due to conference costs associated with implementation of the new payroll system and new paycheck forms.
- Collections decreases due to a lower than planned SDAT cost for FY 18.

Comptroller Administration

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$278,314	\$285,360	\$292,530	\$301,110	5.52%	2.93%
Benefits	122,125	67,210	82,330	87,130	29.64%	5.83%
Operating	31,952	40,330	40,330	50,740	25.81%	25.81%
Capital	0	0	0	0	0.00%	0.00%
Total	\$432,391	\$392,900	\$415,190	\$438,980	11.73%	5.73%
Total Without Benefits	\$310,266	\$325,690	\$332,860	\$351,850	8.03%	5.71%
Employees FTE	4.12	4.12	4.12	4.12	-----	-----

Note: Actuals include a health and fringe allocation and other operating expenditures. Adjusted Budget includes budget changes made during the year. FY 17 Adjusted Benefits reflects a change in OPEB allocations. Ongoing mid-year changes have been annualized for comparison purposes.

Contact

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<http://ccgovernance.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 fees for the Enterprise Funds.

Program Highlights

For the 32nd 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 16 Comprehensive Annual Financial Report (CAFR).

Budget Changes

- The increase from FY 17 Original to Adjusted is due to salary adjustments.
- A 3.0% salary increase is included in FY 18.
- Operating increases due to professional development and implementation of new web-based CAFR preparation.

Accounting

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$661,315	\$661,090	\$673,160	\$692,980	4.82%	2.94%
Benefits	380,279	178,550	207,310	218,000	22.09%	5.16%
Operating	34,811	81,720	81,720	87,750	7.38%	7.38%
Capital	0	180	180	180	0.00%	0.00%
Total	\$1,076,405	\$921,540	\$962,370	\$998,910	8.40%	3.80%
Total Without Benefits	\$696,126	\$742,990	\$755,060	\$780,910	5.10%	3.42%
Employees FTE	12.00	12.00	12.00	12.00	-----	-----

Note: Actuals include a health and fringe allocation and other operating expenditures. Adjusted Budget includes budget changes made during the year. FY 17 Adjusted Benefits reflects a change in OPEB allocations. Ongoing mid-year changes have been annualized for comparison purposes.

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- Accounting for all capital assets
- Maintaining separate records for all funds including General, Grants, Special Revenue, Capital, Internal Service, Fiduciary, Debt Service, and Enterprise

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

Program Highlights

For the 32nd 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 16 Comprehensive Annual Financial Report (CAFR).

Output Measures	FY 13	FY 14	FY 15	FY 16
Payroll Checks Issued	26,109	26,892	26,949	27,245
Vendor Payments Issued	18,932	16,855	16,402	15,292
Voucher Payments Processed	24,406	24,531	24,419	23,881
W-2 Forms Issued	1,189	1,235	1,244	1,292
1099 Forms Issued	1,066	669	700	710

Budget Changes

- The increase from FY 17 Original to Adjusted is due to reclassifications.
- A 3.0% salary increase is included in FY 18.
- Operating increases due to professional development and preprinted forms to accommodate the new payroll system.

Bond Issuance Expense

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	208,529	189,550	189,550	196,760	3.80%	3.80%
Capital	0	0	0	0	0.00%	0.00%
Total	\$208,529	\$189,550	\$189,550	\$196,760	3.80%	3.80%
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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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 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%
FY 17 General Obligation Bonds and Refunding	\$20,350,000	2.656%

- The November 2016 refunding issue of \$6,350,000 produced total future debt service savings of \$284,580.

Budget Changes

In FY 18, the anticipated bond issue is \$26 million.

Collections Office

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$402,104	\$415,920	\$414,140	\$432,450	3.97%	4.42%
Benefits	287,708	134,090	158,480	156,540	16.74%	-1.22%
Operating	691,846	732,620	732,620	684,130	-6.62%	-6.62%
Capital	546	650	650	650	0.00%	0.00%
Total	\$1,382,204	\$1,283,280	\$1,305,890	\$1,273,770	-0.74%	-2.46%
Total Without Benefits	\$1,094,496	\$1,149,190	\$1,147,410	\$1,117,230	-2.78%	-2.63%
Employees FTE	10.63	10.63	10.63	10.63	-----	-----

Note: Actuals include a health and fringe allocation and other operating expenditures. Adjusted Budget includes budget changes made during the year. FY 17 Adjusted Benefits reflects a change in OPEB allocations. 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

Budget Changes

- The decrease from FY 17 Original to Adjusted is due to employee turnover.
- A 3.0% salary increase is included in FY 18.
- Operating decreases due to a lower than planned SDAT cost for FY 18.

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
- Bay Restoration Fees
- Recordation Taxes
- Water and sewer utility charges
- 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

Independent Post Audit

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$0	\$0	\$0	\$0	0.00%	0.00%
Benefits	0	0	0	0	0.00%	0.00%
Operating	49,318	47,750	47,750	49,180	2.99%	2.99%
Capital	0	0	0	0	0.00%	0.00%
Total	\$49,318	\$47,750	\$47,750	\$49,180	2.99%	2.99%
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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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's Department.

The County's audited financial statements are presented online as part of the Comprehensive Annual Financial Report (CAFR) available at <http://ccggovernment.carr.org/ccg/comp/16-cafr/>

Program Highlights

For FY 16, Carroll County received an unmodified audit opinion.

Budget Changes

Operating increases due to a contract pricing for audit services.

Purchasing

Description	Actual FY 16	Original Budget FY 17	Adjusted Budget FY 17	Budget FY 18	% Change From Orig. FY 17	% Change From Adj. FY 17
Personnel	\$266,828	\$273,240	\$276,080	\$284,310	4.05%	2.98%
Benefits	145,628	72,420	89,110	83,030	14.65%	-6.82%
Operating	47,244	83,020	83,020	82,850	-0.20%	-0.20%
Capital	0	0	0	0	0.00%	0.00%
Total	\$459,700	\$428,680	\$448,210	\$450,190	5.02%	0.44%
Total Without Benefits	\$314,072	\$356,260	\$359,100	\$367,160	3.06%	2.24%
Employees FTE	5.00	5.00	5.00	5.00	-----	-----

Note: Actuals include a health and fringe allocation and other operating expenditures. Adjusted Budget includes budget changes made during the year. FY 17 Adjusted Benefits reflects a change in OPEB allocations. Ongoing mid-year changes have been annualized for comparison purposes.

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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:

- Treat all individuals, corporations, and businesses who desire to compete in the County with fairness and equality
- Uphold and promote honesty and integrity at all times
- Conduct an open and transparent bidding process
- Attention 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 (BRCP).

Program Highlights

- As a result of 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, 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.
- Utilization of cooperative purchasing initiatives has led to decreased administrative costs and increased bureau efficiency.

Budget Changes

- The increase from FY 17 Original to Adjusted is due to salary adjustments.
- A 3.0% salary increase is included in FY 18.