

GUIDE TO THE BUDGET DOCUMENT

This is one of two documents presenting the County's proposed budget for Fiscal Year 2004 (FY2004). The Operating Budget (which is described here) underwrites the County's day-to-day operations. The six-year Capital Improvement Program (CIP) is the County's spending plan for capital facilities—buildings, roads, parks, and the like—through Fiscal Year 2009. The CIP and the Capital Budget (which consists of capital spending anticipated in FY2004, the first year of the six-year CIP) are described in a separate document, *The Proposed Capital Budget and Program*. For a synopsis of the material presented in this document, the reader should refer to the Budget Overview section, which follows.

FUNDS INCLUDED IN THE OPERATING BUDGET

To budget and account for government receipts and expenditures, the County creates various "funds" within the Operating and Capital budgets. Fund accounting is required by State and Federal regulations, the County Charter, and Generally Accepted Accounting Principles (GAAP). The Operating Budget uses five major types of funds: the General Fund, Internal Service Funds, Enterprise Funds, Special Revenue Funds, and Other Funds.

The **General Fund** is the County's most important operating fund, accounting for approximately 83% of the Operating Budget. This fund supports the provision of the vast majority of County government services—police, fire, corrections, the courts, education, general government, and the like. Most of the public's tax dollars end up in the General Fund, as do most user charges, license and permit fees, and certain dedicated and non-dedicated revenues from the State and Federal governments.

Internal Service Funds are used to finance, administer, and account for the provision of goods or services by one agency for other agencies *within the County government*. Thus, the Fleet Management Internal Services Fund is used to account for fees charged to agencies by the Fleet Management Division of the Office of Central Services for repairing and maintaining the vehicles owned and operated by the County. The Information Technology Internal Service Fund is used to account for the operations of the County's data processing and computer services. Agencies pay user charges to the Information Technology Fund for office automation equipment, use of the County's Office Automation Network, system maintenance, and other services provided by the County's data processing contractor.

Enterprise Funds are used to account for certain self-supporting public services that generate their own revenues from fees, charges, and other receipts. The Stormwater Management Enterprise Fund is used to account for and support the County's stormwater management functions (flood plain and storm drain maintenance, rehabilitation and repair of flood channels, permit issuance, etc.), which were transferred from the Washington Suburban Sanitary Commission (WSSC) in FY1988. The fund is supported by a Stormwater Management ad valorem tax of 13.5 cents per \$100 of assessed value for personal property (3.0 cents per \$100 in some areas) and 5.4 cents per \$100 of assessed value for real property (1.2 cents per \$100 in some areas) plus revenues from permit fees and interest income.

The Solid Waste Enterprise Fund supports a wide variety of environmental, recycling, and solid waste collection and disposal services. These include the development, operation, and maintenance of the County's landfills; bulky trash collection, roadside cleanup, and abandoned vehicle control; refuse disposal activities; the County's recycling program; housing code enforcement; and various environmental planning, management, and capital construction activities. The fund is also used to account for and administer