

GUIDE TO USING THE FY 2009 OPERATING BUDGET

Brief summaries of the different sections appearing in the FY 2009 Proposed Operating Budget appear below.

- **Message** (pages 7 - 38)

This section consists of the Manager's Budget Message. This message provides an introduction to the budget and the major revenue and expenditure issues.

- **Ordinance** (pages 39 - 82)

The Operating Budget Ordinance is featured in this portion of the budget. The Ordinance outlines proposed revenues and expenditures for the General Fund, Utility Fund, Transit Fund, Community Development Block Grant Fund, Economic Development Strategic Fund, Police Separation Allowance Fund, Self-Insurance Funds, 911 Fund, and Fleet Management Fund. The proposed fee schedule, authorized position listing, and pay table also appear.

- **Summary Information** (pages 85 - 98)

This section of the document provides summary information about the Town's structure, anticipated revenues and expenditures, service rates, and debt service information.

- **General Fund and Departments** (pages 101 - 210)

The General Fund section contains information specific to the General Fund. The General Fund is the Town's major operating fund. Graphs and tables provide historical summaries of revenues and expenditures. The General Fund Summary provides three years of actual data related to revenues and expenditures, plus the Estimated FY 2008 revenues/expenditures and the FY 2009 Budget. This report lists each revenue source, expenditures by department, and the estimated ending fund balance for the General Fund.

The Department tabs following the General Fund section contain a narrative for each General Fund department. Each narrative presents the department's mission statement, program descriptions, activity history, FY 2008 accomplishments, key performance objectives, measures and workload indicators, and brief discussions of significant budget and service level changes anticipated in FY 2009.

- **Utility Fund and Departments** (pages 213 - 240)

The Utility Fund section is formatted in the same manner as the General Fund section but provides information related specifically to the Utility Fund including water and sewer operations.

- **Other Funds** (pages 243 - 247)

This portion of the budget contains information related to activities of the Town that are funded by transfers from the General, Utility, and Fleet Management funds including: the Community Development Block Grant Fund, Transit Fund, Economic Development Strategic Fund, Koka Booth Amphitheatre Fund, Police Separation Trust Account, 911 Fund, and Self-Insurance Funds.

- **Fleet Management** (pages 259 - 263)

This section includes the narrative and summary financial information for the Fleet Management Division. Fleet Management is an internal service fund overseen by the Public Works and Utilities Department.

- **Appendix** (pages 267 - 277)

The Appendix contains a history of employee authorizations, a general discussion of fund structure and a summary of the Town's basis of accounting along with glossary of common budgeting terms.

- **Contact Information**

Any questions or comments regarding this document may be directed to the Town of Cary through email at budgetinput@townofcary.org or by leaving a phone message at (919) 462-3858. Messages are checked regularly and will be responded to promptly.