

FISCAL YEAR 2008-09

ADOPTED NON-OPERATING BUDGET

The Proposed Budget was adopted with minimal changes. The changes are summarized in Exhibit A on page ii of this document. Due to the limited scope of these changes, the charts, graphs, and financial summary analysis that follow, continue to reference amounts from the Proposed Budget. The Approved and Adopted columns for each organization unit and the Schedule of Appropriations fully reflect the budget as adopted by the Board of Commissioners. Changes from the Proposed to Adopted budget include encumbrances, carry-forwards and salary adjustments.

Overview

The Non-Operating Budget is divided into four areas; Debt and Other Financing, Risk Management and Insurance, Replacement/Reserves, and Miscellaneous. Non-Operating expenditures generally provide an internal service for the entire County organization. For instance the insurance funds provide a central accounting function for tracking organizational wide costs that are funded by charges to departments based on the number of employees, vehicles or claims experience. Other non-operating expenditures include the transfer of general fund resources to special funds and the distribution of strategic investment program resources.

Proposed Non-Operating Budget: \$162,149,726

