

Other Appropriations

EXPENDITURE HIGHLIGHTS

Personal Services – The personal services budget within Non-Departmental includes \$5.6 million for other post employment benefits (OPEB) that, under Government Accounting Standards Board (GASB) Statement No. 45, requires the accrual of liabilities of other post employment benefits to occur over the working career of plan members rather than on a pay-as-you-go basis. Also, \$3,207 is included in the Orange Blossom Trail (OBT) Crime Prevention Fund for workers' compensation expenses.

Operating & Grant Expenses –

The **Arts and Science Agencies** FY 2018-19 grant budget is \$830,549, a 2% increase from the current FY 2017-18 budget. The United Arts of Central Florida is budgeted at \$738,138, and the Orlando Science Center is budgeted at \$92,411 to provide operational and maintenance support.

The **Charter Review Commission** FY 2018-19 operating expense budget is \$25,000 in preparation for the next appointed committee in 2019. The committee is operational every four (4) years.

The **East Central Florida Regional Planning Council (ECFRPC)** FY 2018-19 assessment of \$274,470 for Orange County is based on a \$0.2089 per capita formula. The funding level increased due to an increase in Orange County population from 1,280,387 in 2016 to 1,313,880 in 2017, based on the most recent Orange County estimated population.

Interfund Transfers are non-operating expenditures and are described under the "Other" category.

The **Non-Departmental** FY 2018-19 operating expense and grant budget increased by \$20.0 million from the current FY 2017-18 budget. A total of \$20.0 million has been allocated in the budget for children's services that may be utilized once a consultant has fully and independently evaluated any funding gaps for children's services in Orange County. Please refer to the detailed Non-Departmental list on page 15-5 for more information.

The **OBT Crime Prevention Fund** FY 2018-19 operating expense budget is \$184,574. The OBT Neighborhood Improvement District receives funding from fines resulting from area arrests. The budget allows for more diverse crime prevention programs in the OBT area of Orange County.

Reserves – The FY 2018-19 Reserves-General Fund budget provides for the following reserves:

<u>General Fund</u>	<u>FY 2018-19</u>
Reserve for Contingency	\$44,431,699
Reserve - Catastrophic Loss	5,000,000
Restricted Reserves	<u>20,000,000</u>
Total	\$69,431,699

The General Fund reserves are budgeted at 7.2% of the General Fund budget for FY 2018-19. The following is a three-year comparison of the General Fund reserves as a percent of budget.

<u>Fiscal Year</u>	<u>Reserves as a Percentage of the General Fund Budget</u>	<u>Reserves Amount</u>
FY 2016-17 (Budget)	8.4%	\$72,956,707
FY 2017-18 (Current)	7.5%	\$68,514,084
FY 2018-19 (Proposed)	7.2%	\$69,431,699