

Non-Departmental

Description	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed	% Change from FY 2013
Operating Budget	\$0	\$34,161,060	\$8,406,146	-75.4
FTE	0.0	40.0	40.0	0.0

The mission of Non-Departmental is to budget for anticipated costs that were not allocated to specific agencies during the development of the proposed budget to ensure that specific use requirements are met.

Use of a Non-Departmental account is a common practice to include specific costs in the budget, while providing the flexibility to project and allocate these costs. Use of Non-Departmental improves budget formulation by ensuring that certain use criteria are met by agencies before the funds are released to those agencies.

The agency's FY 2014 proposed budget is presented in the following tables:

FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type

Table DO0-1 contains the proposed FY 2014 agency budget compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

Table DO0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
General Fund						
Local Funds	0	0	9,000	2,000	-7,000	-77.8
Special Purpose Revenue Funds	0	0	25,161	6,406	-18,755	-74.5
Total for General Fund	0	0	34,161	8,406	-25,755	-75.4
Gross Funds	0	0	34,161	8,406	-25,755	-75.4

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the FY 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Full-Time Equivalents, by Revenue Type

Table DO0-2 contains the proposed FY 2014 FTE level compared to the FY 2013 approved FTE level by revenue type. It also provides FY 2011 and FY 2012 actual data.

Table DO0-2

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change
General Fund						
Local Funds	0.0	0.0	40.0	40.0	0.0	0.0
Total for General Fund	0.0	0.0	40.0	40.0	0.0	0.0
Total Proposed FTEs	0.0	0.0	40.0	40.0	0.0	0.0

FY 2014 Proposed Operating Budget, by Comptroller Source Group

Table DO0-3 contains the proposed FY 2014 budget at the Comptroller Source Group (object class) level compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

Table DO0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
11 - Regular Pay - Continuing Full Time	0	0	1,660	1,660	0	0.0
14 - Fringe Benefits - Current Personnel	0	0	340	340	0	0.0
Subtotal Personal Services (PS)	0	0	2,000	2,000	0	0.0
50 - Subsidies and Transfers	0	0	32,161	6,406	-25,755	-80.1
Subtotal Nonpersonal Services (NPS)	0	0	32,161	6,406	-25,755	-80.1
Gross Funds	0	0	34,161	8,406	-25,755	-75.4

*Percent change is based on whole dollars.

Program Description

Non-Departmental operates through the following program:

Non-Departmental - budgets for anticipated costs not allocated to agencies.

Program Structure Change

Non-Departmental has no program structure changes in the FY 2014 proposed budget.

FY 2014 Proposed Operating Budget and FTEs, by Program and Activity

Table DO0-4 contains the proposed FY 2014 budget by program and activity compared to the FY 2013 approved budget. It also provides the FY 2012 actual data.

Table DO0-4

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013
(1000) Non-Departmental								
(1100) Non-Departmental	0	34,161	8,406	-25,755	0.0	40.0	40.0	0.0
Subtotal (1000) Non-Departmental	0	34,161	8,406	-25,755	0.0	40.0	40.0	0.0
Total Proposed Operating Budget	0	34,161	8,406	-25,755	0.0	40.0	40.0	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see Schedule 30-PBB Program Summary by Activity in the FY 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Budget Changes

Non-Departmental's proposed FY 2014 gross budget is \$8,406,146, which represents a 75.4 percent decrease from its FY 2013 approved gross budget of \$34,161,060. The budget is comprised of \$2,000,000 in Local funds and \$6,406,146 in Special Purpose Revenue funds.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2013 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The initial adjustments in the budget proposal represent changes that should be compared to the FY 2014 CSFL budget and not necessarily changes made to the FY 2013 Local funds budget. The FY 2014 CSFL adjustments to the FY 2013 Local funds budget are described in table 5 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

Non-Departmental's FY 2014 CSFL budget is \$2,000,000, which represents a 77.8 decrease from the FY 2013 approved Local funds budget of \$9,000,000.

Major CSFL Cost Drivers

The FY 2014 CSFL calculated for Non-Departmental included an adjustment entry that is not described in detail on table 5. The CSFL included the removal of \$7,000,000 in one-time funding. Of this amount, \$2,000,000 was included in FY 2013 to partially fund the potential disallowance by the federal Department of Education of the \$200 per pupil of federal payment funds that the District used to fund the \$3,000 Public Charter Schools facilities allotment, and \$5,000,000 was included for projected costs related to the potential sale of a District building.

Agency Budget Submission

Cost Decrease: In Special Purpose Revenue funds, the budget is initially adjusted to \$0 to remove the FY 2013 estimate of \$25,161,060 in unbudgeted Special Purpose Revenue.

Mayor's Proposed Budget

Transfer-In: In Special Purpose Revenue funds, otherwise unbudgeted FY 2014 revenues of \$6,406,146 are added so that the District has budget authority for the full amount of its certified revenues.

FY 2013 Approved Budget to FY 2014 Proposed Budget, by Revenue Type

Table DO0-5 itemizes the changes by revenue type between the FY 2013 approved budget and the FY 2014 proposed budget.

Table DO0-5
(dollars in thousands)

	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2013 Approved Budget and FTE		9,000	40.0
Removal of One-Time Funding	Non-Departmental	-7,000	0.0
LOCAL FUNDS: FY 2014 Current Services Funding Level Budget (CSFL)		2,000	40.0
No Changes		0	0.0
LOCAL FUNDS: FY 2014 Agency Budget Submission		2,000	40.0
No Changes		0	0.0
LOCAL FUNDS: FY 2014 Mayor's Proposed Budget and FTE		2,000	40.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2013 Approved Budget and FTE		25,161	0.0
Decrease: Eliminate appropriations for Non-Departmental	Non-Departmental	-25,161	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Agency Budget Submission		0	0.0
Transfer In: Budget authority for unanticipated Special Purpose Revenue expenditures	Non-Departmental	6,406	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Mayor's Proposed Budget and FTE		6,406	0.0
Gross for DO0 - Non-Departmental		8,406	40.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

