
Non-Departmental

Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$0	\$18,653,391	\$21,286,104	14.1
FTEs	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 2016 proposed budget is presented in the following tables:

FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table DO0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget.

Table DO0-1
(dollars in thousands)

Appropriated Fund	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
General Fund				
Local Funds	3,000	2,754	-246	-8.2
Special Purpose Revenue Funds	15,653	18,532	2,879	18.4
Total for General Fund	18,653	21,286	2,633	14.1
Gross Funds	18,653	21,286	2,633	14.1

*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 2016 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

FY 2016 Proposed Full-Time Equivalents, by Revenue Type

Table DO0-2 contains the proposed FY 2016 FTE level compared to the FY 2015 approved FTE level by revenue type.

Table DO0-2

Appropriated Fund	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change
General Fund				
Local Funds	40.0	40.0	0.0	0.0
Total for General Fund	40.0	40.0	0.0	0.0
Total Proposed FTEs	40.0	40.0	0.0	0.0

FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table DO0-3 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget.

Table DO0-3
(dollars in thousands)

	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
Comptroller Source Group				
11 - Regular Pay - Continuing Full Time	1,660	2,245	585	35.2
14 - Fringe Benefits - Current Personnel	340	259	-81	-23.8
Subtotal Personal Services (PS)	2,000	2,504	504	25.2
50 - Subsidies and Transfers	16,653	18,782	2,129	12.8
Subtotal Nonpersonal Services (NPS)	16,653	18,782	2,129	12.8
Gross Funds	18,653	21,286	2,633	14.1

*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 2016 proposed budget.

FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table DO0-4 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget.

Table DO0-4
(dollars in thousands)

Program/Activity	Dollars in Thousands			Full-Time Equivalents		
	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Approved FY 2015	Proposed FY 2016	Change from FY 2015
(1000) Non-Departmental						
(1100) Non-Departmental	18,653	21,286	2,633	40.0	40.0	0.0
Subtotal (1000) Non-Departmental	18,653	21,286	2,633	40.0	40.0	0.0
Total Proposed Operating Budget	18,653	21,286	2,633	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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Budget Changes

Non-Departmental's proposed FY 2016 gross budget is \$21,286,104 which, represents a 14.1 percent increase over its FY 2015 approved gross budget of \$18,653,391. The budget is comprised of \$2,754,080 in Local funds and \$18,532,024 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 2015 approved budget across multiple programs/divisions, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2016 CSFL adjustments to the FY 2015 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 2016 CSFL budget is \$3,275,080, which represents a \$275,080, or 9.2 percent, increase over the FY 2015 approved Local funds budget of \$3,000,000.

CSFL Assumptions

The FY 2016 CSFL calculated for Non-Departmental included an adjustment for a net increase of \$4,080 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, the impact of cost-of-living adjustments, and approved compensation agreements implemented in FY 2015.

Non-Departmental's CSFL funding for Recurring Budget Items reflects an adjustment for an increase of \$771,000 for the Mayor's Office of Legal Counsel. Additionally, an adjustment was made for a decrease of \$500,000 to align funding with estimated salary and benefit allocations.

Agency Budget Submission

Decrease: In Special Purpose Revenue funds, the budget is initially adjusted to \$0 to remove the FY 2015 estimate of \$15,653,391 in unbudgeted funds.

Mayor's Proposed Budget

Transfer-In: In Special Purpose Revenue funds, otherwise unbudgeted FY 2016 revenues of \$18,532,024 are added so that the District has budget authority for the full amount of its certified revenues. This funding represents the unbudgeted Special Purpose Revenue funds of various District agencies.

Transfer-Out: In Local funds, \$771,000 was transferred out for the Mayor's Office of Legal Counsel.

District's Proposed Budget

Enhance: Non-Departmental's budget proposal reflects a Local funds increase of \$250,000 to support the Cherry Blossom Festival.

FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type

Table DO0-5 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

Table DO0-5
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2015 Approved Budget and FTE		3,000	40.0
Other CSFL Adjustments	Non-Departmental	275	0.0
LOCAL FUNDS: FY 2016 Current Services Funding Level (CSFL) Budget		3,275	40.0
No Change		0	0.0
LOCAL FUNDS: FY 2016 Agency Budget Submission		3,275	40.0
Transfer-Out: To the new Mayor's Office of Legal Counsel	Non-Departmental	-771	0.0
LOCAL FUNDS: FY 2016 Mayor's Proposed Budget		2,504	40.0
Enhance: To support the Cherry Blossom Festival	Non-Departmental	250	0.0
LOCAL FUNDS: FY 2016 District's Proposed Budget		2,754	40.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2015 Approved Budget and FTE		15,653	0.0
Decrease: To reduce prior year unbudgeted/certified funds	Non-Departmental	-15,653	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2016 Agency Budget Submission		0	0.0
Transfer-In: To align the budget with projected revenue	Non-Departmental	18,532	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2016 Mayor's Proposed Budget		18,532	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2016 District's Proposed Budget		18,532	0.0
Gross for DO0 - Non-Departmental		21,286	40.0

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