

Non-Departmental Account

Table DO0-1

Description	FY 2022	FY 2023	FY 2024	FY 2025	% Change
	Actual	Actual	Approved	Proposed	from FY 2024
OPERATING BUDGET	\$0	\$0	\$10,445,552	\$12,727,021	21.8
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The mission of Non-Departmental Account 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.

Summary of Services

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 a Non-Departmental Account 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 2025 proposed budget is presented in the following tables:

FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table DO0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

Table DO0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change		Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change		
					FY 2024	FY 2025					FY 2024	FY 2025	
GENERAL FUND													
Local Funds	0	0	7,892	7,500	-392	-5.0	0.0	0.0	0.0	0.0	0.0	N/A	
Special Purpose Revenue Funds	0	0	2,553	5,227	2,674	104.7	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR GENERAL FUND	0	0	10,446	12,727	2,281	21.8	0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	0	0	10,446	12,727	2,281	21.8	0.0	0.0	0.0	0.0	0.0	N/A	

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2025 Proposed Operating Budget, by Account Group

Table DO0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

Table DO0-3

(dollars in thousands)

Account Group	Actual	Actual	Approved	Proposed	Change	Percentage
	FY 2022	FY 2023	FY 2024	FY 2025	from FY 2024	Change*
714100C - Government Subsidies and Grants	0	0	10,446	12,727	2,281	21.8
SUBTOTAL NONPERSONNEL SERVICES (NPS)	0	0	10,446	12,727	2,281	21.8
GROSS FUNDS	0	0	10,446	12,727	2,281	21.8

*Percent change is based on whole dollars.

FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table DO0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table DO0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
(CO0011) CFO OPERATIONS										
(C01101) Unallocated Funding	0	0	10,446	12,727	2,281	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (CO0011) CFO OPERATIONS	0	0	10,446	12,727	2,281	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	0	0	10,446	12,727	2,281	0.0	0.0	0.0	0.0	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**. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency's interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer's website.

Program Description

Non-Departmental Account operates through the following program:

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

Program Structure Change

Non-Departmental Account has no program structure changes in the FY 2025 proposed budget.

FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table DO0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

Table DO0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2024 Approved Budget and FTE		7,892	0.0
Removal of One-Time Funding	Multiple Programs	-5,400	0.0
LOCAL FUNDS: FY 2025 Recurring Budget		2,492	0.0
Decrease: To align recurring budget with policy initiatives	Multiple Programs	-1,242	0.0
Enhance: One-Time Mayor's Enhancement	CFO Operations	6,250	0.0
LOCAL FUNDS: FY 2025 Mayor's Proposed Budget		7,500	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Approved Budget and FTE		2,553	0.0
Decrease: To remove FY24 Unbudgeted Certified Revenues	CFO Operations	-2,553	0.0
Enhance: To align the budget with projected revenues	CFO Operations	5,227	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2025 Mayor's Proposed Budget		5,227	0.0
GROSS FOR DO0 - NON-DEPARTMENTAL ACCOUNT		12,727	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 interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

FY 2025 Proposed Operating Budget Changes

Table DO0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

Table DO0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Local Funds	\$7,892,180	\$7,500,000	-5.0
Special Purpose Revenue Funds	\$2,553,372	\$5,227,021	104.7
GROSS FUNDS	\$10,445,552	\$12,727,021	21.8

Mayor's Proposed Budget

Decrease: The agency's Local funds budget proposal includes a decrease of \$1,242,180 designated for the Pathways to Behavioral Health initiative.

The proposed Special Purpose Revenue (SPR) funds budget includes the removal of \$2,553,372 of FY 2024 unbudgeted funds.

Enhance: The FY 2025 proposed budget for the Non-Departmental Account includes a one-time enhancement of \$6,250,00, which consists of \$1,000,000 to support the annual Cherry Blossom Festival and \$5,250,000 to fund the World Pride initiative.

The proposed in SPR budget consists of \$5,227,021 of unbudgeted FY 2025 SPR revenues. This funding represents unbudgeted SPR funds revenue estimates for various agencies.

